

AVISTA UTILITIES  
 WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY  
 CROSS CHECK  
 TWELVE MONTHS ENDED SEPTEMBER 30, 2014  
 (000'S OF DOLLARS)

Includes revised P/T  
 Ratio  
 Updated to reflect  
 Actual Dec. 2014 EOP

Line No.	DESCRIPTION	Planned Capital Add Dec 2014 EOP	Planned Capital Add Dec 2014 EOP-Update	Pro Forma Sub-Total
	Adjustment Number	3.11	3.12U	PF-Ttl
	Workpaper Reference	E-CAP14	E-CAP14U	
	REVENUES			
1	Total General Business	\$0	\$0	\$499,059
2	Interdepartmental Sales	-	-	923
3	Sales for Resale	-	-	53,757
4	Total Sales of Electricity	-	-	553,739
5	Other Revenue	-	-	14,290
6	Total Electric Revenue	-	-	568,029
	EXPENSES			
	Production and Transmission			-
7	Operating Expenses	-	-	145,737
8	Purchased Power	-	-	75,609
9	Depreciation/Amortization	791	(1,378)	23,151
10	Regulatory Amortization	-	-	4,697
11	Taxes	-	-	15,750
12	Total Production & Transmission	791	(1,378)	264,944
	Distribution			-
13	Operating Expenses	-	-	21,699
14	Depreciation/Amortization	1,126	(665)	23,851
15	Taxes	-	-	27,193
16	Total Distribution	1,126	(665)	72,743
17	Customer Accounting	-	-	12,395
18	Customer Service & Information	-	-	1,496
19	Sales Expenses	-	-	0
	Administrative & General			
20	Operating Expenses	-	-	47,650
21	Depreciation/Amortization	2,888	(132)	18,971
22	Taxes	-	-	-
23	Total Admin. & General	2,888	(132)	66,621
24	Total Electric Expenses	4,805	(2,175)	418,199
25	OPERATING INCOME BEFORE FIT	(4,805)	2,175	149,830
	FEDERAL INCOME TAX			
26	Current Accrual	(1,682)	761	32,586
27	Debt Interest	(329)	370	(27)
28	Deferred Income Taxes	-	-	8,293
29	Amortized ITC - Noxon	-	-	(130)
30	NET OPERATING INCOME	(\$2,794)	\$1,044	109,108
	RATE BASE			
	PLANT IN SERVICE			
31	Intangible	\$9,188	(\$2,948)	\$106,535
32	Production	21,114	(11,831)	757,122
33	Transmission	22,089	(2,579)	390,213
34	Distribution	33,385	(3,363)	860,651
35	General	9,189	(1,838)	200,196
36	Total Plant in Service	94,965	(22,559)	2,314,717
	ACCUMULATED DEPRECIATION/AMORT			
37	Intangible	(3,411)	2,459	(20,367)
38	Production	(11,229)	5,870	(\$330,026)
39	Transmission	(1,260)	555	(124,984)
40	Distribution	(14,098)	(376)	(262,703)
41	General	(3,968)	1,760	(65,940)
42	Total Accumulated Depreciation	(33,966)	10,268	(804,020)
43	NET PLANT	60,999	(12,291)	1,510,697
44	DEFERRED TAXES	(25,901)	(27,178)	(297,464)
45	Net Plant After DFTT	35,098	(39,469)	1,213,233
46	DEFERRED DEBITS AND CREDITS & OTHER	-	-	4,449
47	WORKING CAPITAL	-	-	45,742
48	TOTAL RATE BASE	35,098	(39,469)	1,263,424

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 Updated to reflect 12.2014  
 actual & 7/2015 Staff DR 143-  
 Revised 2*

Line No.	DESCRIPTION	Planned Capital Add 2015 EOP	Planned Capital Add 2016 AMA
	Adjustment Number	4.01	4.02
	Workpaper Reference	E-CAP15	E-CAP16
REVENUES			
1	Total General Business	\$0	\$0
2	Interdepartmental Sales	-	-
3	Sales for Resale	-	-
4	Total Sales of Electricity	-	-
5	Other Revenue	-	-
6	Total Electric Revenue	-	-
EXPENSES			
Production and Transmission			
7	Operating Expenses	-	-
8	Purchased Power	-	-
9	Depreciation/Amortization	1,839	484
10	Regulatory Amortization	-	-
11	Taxes	-	-
12	Total Production & Transmission	1,839	484
Distribution			
13	Operating Expenses	-	-
14	Depreciation/Amortization	1,775	519
15	Taxes	-	-
16	Total Distribution	1,775	519
17	Customer Accounting	-	-
18	Customer Service & Information	-	-
19	Sales Expenses	-	-
Administrative & General			
20	Operating Expenses	-	-
21	Depreciation/Amortization	6,723	762
22	Taxes	-	-
23	Total Admin. & General	6,723	762
24	Total Electric Expenses	10,337	1,765
25	OPERATING INCOME BEFORE FIT	(10,337)	(1,765)
FEDERAL INCOME TAX			
26	Current Accrual	(3,618)	(618)
27	Debt Interest	(1,213)	(104)
28	Deferred Income Taxes	-	-
29	Amortized ITC - Noxon	(27)	-
30	NET OPERATING INCOME	(5,479)	(1,044)
RATE BASE			
PLANT IN SERVICE			
31	Intangible	\$54,279	\$2,453
32	Production	49,381	18,808
33	Transmission	20,008	5,547
34	Distribution	43,423	17,787
35	General	21,905	3,154
36	Total Plant in Service	188,996	47,749
ACCUMULATED DEPRECIATION/AMORT			
37	Intangible	(6,599)	(5,282)
38	Production	(14,604)	(7,963)
39	Transmission	(850)	(1,117)
40	Distribution	(19,691)	(10,868)
41	General	(7,549)	(4,485)
42	Total Accumulated Depreciation	(49,293)	(29,715)
43	NET PLANT	139,703	18,034
44	DEFERRED TAXES	(10,413)	(6,985)
45	Net Plant After DFTT	129,290	11,049
46	DEFERRED DEBITS AND CREDITS & OTHER	-	-
47	WORKING CAPITAL	-	-
48	TOTAL RATE BASE	\$129,290	\$11,049