ELECTRIC
Avista Revised Revenue Growth Factor (K-Factor) for Rate Years 2 and 3 (May 1, 2019 and May 1, 2020)

(Shaded rows or percentages represent agreement between Company and Staff)

Avista Revised Revenue Growth Factor (K-Factor) Calculation	(a)	(b)	(c)	(d)					
	Growth	Agreed-to	Revenue	Weighted Avg					
	Rate	Growth	Portion of	Escalation					
Category	2013-2016	Rate	Category	(a) or (b) x (c)					
Operating Expenses (1)		2.36%	37.03%	0.87%					
Depreciation/Amortization	9.13%		20.78%	1.90%					
Taxes Other than Income	4.53%		10.17%	0.46%					
Net Plant After ADFIT (2)		3.04%	32.02%	0.97%					
Annual Growth In Sales Revenue (2)		·	100.00%	-1.06%					
Total Escalator % Company 3.14									
See Exh. EMA- 13, page 4 for growth rates and page 2 for revenue proportion and annual growth in sales revenue.									
(1) On rebuttal Avista agrees with Staff's operating expenses growth component.									
(2) Staff witness Mr. Hancock supports Avista's Net Plant after ADFIT and Annual Growth in Sales Revenue components.									

Staff Composite Revenue Escalator Calculation	(a) Growth	(b) Agreed-to	(c) Kevenue	(d) Weighted Avg						
	Rate	Growth	Portion of	Escalation						
Category	2007-2016	Rate	Category	(a) or (b) x (c)						
Operating Expenses - UTC Indices (1)		2.36%	37.03%	0.87%						
Depreciation/Amortization	4.70%		20.78%	0.98%						
Taxes Other than Income	5.13%		10.17%	0.52%						
Net Plant After ADFIT (2)		3.04%	32.02%	0.97%						
Annual Growth In Sales Revenue (2)		•	100.00%	-1.02%						
Total Escalator % Staff										
See Exh. CSH-4, page 1.										
(1) On rebuttal Avista agrees with Staff's operating expenses growth of	component.									
(2) Staff witness Mr. Hancock supports Avista's Net Plant after ADFI	T and Annual Growth in Sales	Revenue compo	nents.	·						

AVISTA UTILITIES

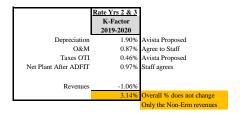
WASHINGTON ELECTRIC RESULTS

YEAR 2 and 3 GROWTH FACTOR CALCULATION DATA TWELVE MONTHS ENDED DECEMBER 31, 2016

Remove Authorized Power Supply

(000'S	OF DOLLARS)			
		Restated	Remove	Non-Energy
Line No.	DESCRIPTION	TOTAL	Authorized Power Supply	Restated Total
110.	Adjustment Number	R-Ttl	Remove	NE-Total
	Workpaper Reference			
	REVENUES			
1	Total General Business	\$492,413	(\$92,915)	\$399,498
2	Interdepartmental Sales	·- ·	-	-
3	Sales for Resale	57,325 549,738	(57,325)	399,498
5	Total Sales of Electricity Other Revenue	17,116	(150,240) (10,225)	6,891
6	Total Electric Revenue	566,854	(160,465)	406,389
	EXPENSES			
7	Production and Transmission Operating Expenses	134,600	(78,962)	55,638
8	Purchased Power	77,131	(77,131)	-
9	Depreciation/Amortization	26,677	-	26,677
10	Regulatory Amortization	4,705	-	4,705
11	Taxes	14,990	-	14,990
12	Total Production & Transmission	258,103	(156,093)	102,010
	Distribution			
13	Distribution Operating Expenses	21,418	_	21.418
14	Depreciation/Amortization	27,819	-	27,819
15	Regulatory Amortization		_	
16	Taxes	26,951	(\$3,575)	23,376
17	Total Distribution	76,188	(3,575)	72,613
18	Customer Accounting	13,021	(\$611)	12,410
19	Customer Service & Information	1,406	(3011)	1,406
20	Sales Expenses	-,	-	-,
	Administrative & General			
21	Operating Expenses	48,989	(\$186)	48,803
22	Depreciation/Amortization	23,877	-	23,877
23 24	Taxes Total Admin. & General	72,866	(186)	72,680
25	Total Electric Expenses	421,584	(160,465)	261,119
26	OPERATING INCOME BEFORE FIT	145,270	0	145,270
	FEDERAL INCOME TAX			
27	Current Accrual	(28,530)	0	(28,530)
28	Debt Interest	22	-	22
29	Deferred Income Taxes	67,191	-	67,191
30	Amortized ITC - Noxon	(326)	-	(326)
31	NET OPERATING INCOME	106,913	0	106,913
	PLANT IN SERVICE			
32	Intangible	\$156,057	\$0	\$156,057
33	Production	832,833	-	832,833
34	Transmission	430,613	-	430,613
35	Distribution	970,455	-	970,455
36 37	General Total Plant in Service	233,266 2,623,224	-	233,266 2,623,224
31	ACCUMULATED DEPRECIATION/AMORT	2,023,224	-	2,623,224
38	Intangible	(30,914)		(30,914)
39	Production	(351,625)	-	(\$351,625)
40	Transmission	(135,624)	-	(135,624)
41	Distribution	(295,383)	-	(295,383)
42	General	(80,093)	-	(80,093)
43 44	Total Accumulated Depreciation NET PLANT	(893,639) 1,729,585	-	(893,639) 1,729,585
44	NEI FLANI	1,729,585	-	1,729,585
45	DEFERRED TAXES	(353,901)	-	(353,901)
46	Net Plant After DFIT	1,375,684		1,375,684
47 48	DEFERRED DEBITS AND CREDITS & OTHER WORKING CAPITAL	4,568 62,474	-	4,568 62,474
			-	
49	TOTAL RATE BASE	\$1,442,726	\$0	1,442,726

Authorized R	OR				
	Capital		Weighted		
Component	Structure	Cost	Cost		Tax on equity
Total Debt	51.5%	5.20%	2.68%	Tax	return
Common	48.5%	9.50%	4.61%	32.31%	1.49%
Total	100.00%		7.29%		
	Tax on I	Equity Return	1.49%		
	Total % to	apply to RB	8.78%		
			Rate Year 1	Rate Years 2 & 3	
	Revenue on CB	Portion	2013-2016	2018-2020	
-	Less PS*	of Total	Growth Rate	Growth Rate	-
Depreciation	78,373	20.78%	9.13%		Agree to Staff
O&M	139,675	37.03%	2.84%	2.36%	Agree to Stair
Taxes OTI	38,366	10.17%	4.53%		
Net Plant After ADFIT 1,375,684 (RB*8.78%)	120,777	32.02% 100.00%	4.81%	3.04%	Reduction t Growth in Net 2019-2020 St
Non PS Revenue	\$ 377.190 N	on-ERM rev	enuec (1)		Agrees
	enue related exper		chucs (1)		
	Revenues, covering		ated costs and	operating eype	meae
(1) Holl-Eith	Revenues, covering	, mvestment-rei	ated costs and	operating expe	naca.
		06 w/ns - 2.33	3 years from	2016 to 04.30	2019)
Revenues Gr					
Revenues Gr	owin: (Per Auj. 18			Annual	
Revenues Gr	owin: (Per Adj. 18		\$ 9,356		



ELECTRIC COST AND REVENUE TREND CALCULATIONS 2013-2016

Commission Basis Results of Operations

AVISTA UTILITIES

1	Line	,	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
1 March 1	No.	REVENUES										
Series	-											\$492,413
1												946
No. Process							- , ,			,		
Fig. Part												
Performant												
Purchischer and Transmission	0		3/2,196	424,020	444,370	301,793	07,090	327,720	337,047	307,433	304,362	300,323
6 Opending Expones 10,208 11,712 87.99 14,107 14,504 11,304 11,304 12,307 12,307 12,307 12,307 12,307 12,307 12,309 25,008 25,158 25,801 23,234 23,715 24,607 10 Regulation/Amorization 13,637 23,077 29,131 21,328 21,321 23,328 23,138 22,104 23,204 23,138 22,104 23,138 22,104 23,138 22,104 23,138 22,107 23,138 22,104 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108 23,108												
Performed Power Control Contr	7		102 890	117 123	87 599	147 107	145 634	131 795	143 904	120 307	140 485	136 385
Depocision/Amortization 2,487 2,376 23,09 25,08 25,08 23,08 23,08 23,16 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 24,08 2												78,794
No. Part												26,676
Taxe	10		(3,082)	(1,076)	(1,703)	(2,879)	403	(7,744)	8,629	8,101	5,974	4,706
Part	11		8,319	8,146	9,014	9,955		11,456	12,913	12,828	14,133	14,654
1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5 1.5	12	Total Production & Transmission	198,644	219,777	219,316	321,388	273,183	262,470	297,764	281,594	270,646	261,215
Page		Distribution										
1	13	Operating Expenses	14,563	17,329	17,267	18,354	19,081	21,152	20,878	21,299	24,056	21,415
1	14	Depreciation/Amortization	11,333	15,611	16,809	17,985	19,240	20,749	22,303	23,794	25,379	27,819
17 Customer Accounting	15	Taxes						22,699				27,287
18 Colsmor Service k Information 742 12.447 19.75 20.32 21.92 18.487 1.516 1.588 1.454 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404 1.404	16	Total Distribution	42,052	50,356	52,292	56,368	60,780	64,600	66,990	70,914	76,883	76,521
18 Sale Sapennes 682 751 600 716 716 716 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 715 7	17	Customer Accounting	7,514	7,919	9,646	9,261	10,275	10,336	11,334	11,166	12,363	13,021
Namissriane General Security Security	18	Customer Service & Information	7,472	12,847	19,736	20,832	21,292	18,487	1,516	1,383	1,454	1,406
0 Operating Expenses 35,844 35,982 38,616 44,779 49,313 43,310 62,012 49,212 48,988 2 Porcestion/Amerization 67,99 1,717 7,688 2,27 0 14,109 10,00 12,103 23,232 2 Trices 9 3,136 34,106 53,941 55,685 61,846 53,031 63,157 71,445 72,868 2 Total Admin. & General 298,38 33,605 37,796 46,166 53,941 41,174 435,60 428,214 432,70 425,00 2 Defeat Incrome Exect 9 9,838 9,820 65,60 11,499 19,267 7,683 4,968 2,909 2 Defeat Incrome Exect 0 0 0 0 70 1 19,267 7,683 4,948 8,948 2 Del Incress 0 0 0 0 0 0 0 0 0 0 0 0	19	Sales Expenses	682	571	660	176	4	5	5	0	0	0
0 Operating Expenses 35,844 35,982 38,616 44,779 49,313 43,310 62,012 49,212 48,988 2 Porcestion/Amerization 67,99 1,717 7,688 2,27 0 14,109 10,00 12,103 23,232 2 Trices 9 3,136 34,106 53,941 55,685 61,846 53,031 63,157 71,445 72,868 2 Total Admin. & General 298,38 33,605 37,796 46,166 53,941 41,174 435,60 428,214 432,70 425,00 2 Defeat Incrome Exect 9 9,838 9,820 65,60 11,499 19,267 7,683 4,968 2,909 2 Defeat Incrome Exect 0 0 0 0 70 1 19,267 7,683 4,948 8,948 2 Del Incress 0 0 0 0 0 0 0 0 0 0 0 0		Administrative & General										
Taxes	20		35,844	35,982	38,461	44,662	44,779	49,333	43,310	46,210	49,942	48,989
1011 Admin. & General 42.574 43.166 46.146 53.941 55.685 61.846 58.031 63.157 71.445 72.866 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.266 74.2	21	Depreciation/Amortization	6,739	7,187	7,688	9,277	10,906	12,517	14,721	16,947	21,503	23,877
24 Total Electric Expenses 298,988 334,636 347,796 461,966 421,219 417,744 435,640 428,214 432,791 425,020 25 OPERATING INCOME BEFORE FIT 73,260 89,384 96,580 98,989 354,129 109,976 122,007 139,241 131,791 134,349 26 Carcan Accrual 5,070 (6,217) (1,846) 92,633 6,569 11,499 19,267 7,683 4,968 29,492 27 Debt Interest 6,497 26,634 23,983 13,823 16,402 15,684 10,163 46,985 29,492 67,19 28 Deferred Income Taxes 6,497 26,634 23,983 13,823 16,002 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <	22	Taxes	(9)	(3)	(3)	2	0	(4)	0	0	0	0
PEDERAL INCOME BEFORE FTT 73,260 89,384 96,580 99,829 354,129 109,976 122,007 139,241 131,791 134,794 131,791 134,794 131,791 134,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794 131,794												72,866
FEDERAL INCOME TAX	24	Total Electric Expenses	298,938	334,636	347,796	461,966	421,219	417,744	435,640	428,214	432,791	425,029
26 Current Accrual 5,070 (6,217) (1,846) 9,263 6,509 11,499 19,267 (7,683) 4,968 20,088 27 Debriteres 6,497 26,634 23,983 13,823 16,042 15,684 10,613 46,085 29,492 67,193 28 Amorizad ITC - Noxon 0 0 0,883 0,999 (128) 10,103 1428 12,093 13,233 10 Levilzed Settlement Exchange Power 0 0 0 574,501 374,501 376,282 82,850 92,255 \$10,103 97,459 10,502 (***) PLATTING INCOME \$61,693 \$8,967 \$74,501 \$76,852 \$82,501 \$92,552 \$10,103 \$97,459 \$10,502 4*** TO FOREATING INCOME \$52,052 \$8,967 \$74,561 \$82,502 \$82,502 \$91,466 \$10,266 \$14,979 \$10,502 2**** TO FOREATING INCOME \$52,052 \$23,321 \$57,116 \$81,952 \$84,981 \$17,444 \$73,461 <td>25</td> <td>OPERATING INCOME BEFORE FIT</td> <td>73,260</td> <td>89,384</td> <td>96,580</td> <td>99,829</td> <td>(354,129)</td> <td>109,976</td> <td>122,007</td> <td>139,241</td> <td>131,791</td> <td>143,494</td>	25	OPERATING INCOME BEFORE FIT	73,260	89,384	96,580	99,829	(354,129)	109,976	122,007	139,241	131,791	143,494
Post Destroy Post Pos		FEDERAL INCOME TAX										
28 Deferred Income Taxes 6,497 26,634 23,983 13,823 16,402 15,684 10,613 46,085 29,492 67,19 29 Amortized ITC- Noxon 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			5,070	(6,217)	(1,846)	9,263			19,267	(7,683)	4,968	(29,081)
Marritzed TTC - Noxon 0 0 0 0 0 0 0 0 0									-		-	21
New New			.,		- ,	- ,		. ,				67,191
Second												(326)
RATE BASE PLANT IN SERVICE SUBSTITUTION SUBSTITUTION												0
RATE BASE PLANT IN SERVICE	31		\$61,693	\$68,967	\$74,501	\$76,826	(\$377,208)	\$82,850	\$92,256	\$101,103	\$97,459	\$105,689
Sum												
33 Production 645,76 657,099 677,646 692,689 706,894 717,448 738,315 746,101 779,441 832,833 34 Transmission 259,532 289,302 301,090 312,505 328,012 342,382 359,941 371,771 401,700 430,61 35 Distribution 529,676 561,248 602,201 642,143 696,082 743,732 796,640 842,795 895,055 970,435 36 General 81,368 91,205 987,27 120,996 140,218 155,104 179,134 196,667 212,726 233,262 37 Total Plant in Service 1,536,175 1,622,175 1,736,780 1,850,288 1,955,287 2,043,913 2,165,496 2,260,354 2,433,892 2,623,22 ACUMULATED DEPRECIATION/AMORT 43 14,236 13,074 14,736 17,667 20,242 24,943 30,91 38 Intangible 6349 7,252 9,302 12,606 13,074		PLANT IN SERVICE										
34 Transmission 259,532 289,302 301,090 312,505 328,012 342,382 359,941 371,971 401,700 430,61 35 Distribution 529,067 561,248 602,201 642,143 696,682 743,732 796,640 842,795 895,055 970,45 36 General 1,536,175 1,621,75 1,736,780 1,850,88 1,955,287 2,043,13 2,165,96 2,263,52 2,433,89 2,632,32 37 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT 6,349 7,252 9,302 12,606,88 13,074 14,736 17,667 20,242 24,943 30,91 38 Intangible 6,349 7,252 9,302 12,606 13,074 14,736 17,667 20,242 24,943 30,91 40 Transmission 90,140 95,026 100,649 106,041 111,144 116,316 122,308 123,869 129,936 135,62 41 Distribution 162,343 172,026												\$156,057
35 Distribution 529,067 561,248 602,201 642,143 696,082 743,732 796,640 842,795 895,055 970,45 36 General 81,368 91,205 98,727 120,996 140,218 155,104 179,134 196,867 212,726 233,26 7 Toll plant in Service 1,536,175 1,622,175 1,736,80 1,850,88 1,955,287 2,043,91 2,165,96 2,260,34 243,892 2,623,22 38 Intangible 6,349 7,252 9,302 12,606 13,074 14,736 17,667 20,242 24,943 30,91 40 Production 230,738 243,189 255,390 272,340 286,300 30,070 314,599 325,531 34,989 351,62 41 Distribution 162,343 172,026 181,327 194,593 209,101 221,408 236,201 257,722 273,578 295,38 42 General 36,737 39,33 39,153 43,81												832,833
36 General 81,368 91,205 98,727 120,996 140,218 15,104 179,134 196,867 21,726 233,262 7 Total Plant in Service 1,536,175 1,622,175 1,736,780 1,850,288 1,955,287 2,043,913 2,165,496 2,260,354 2,433,892 2,623,222 ACUMULATED DEPRECIATION/AMORT 1 1,1304 14,736 17,667 20,242 24,943 30,91 39 Production 230,738 243,189 255,390 272,340 286,300 30,170 314,599 325,531 342,899 351,62 40 Transmission 90,140 95,026 100,649 11,114 11,6136 122,308 123,869 129,936 135,62 41 Distribution 162,343 172,026 181,327 194,939 20,911 21,018 236,201 252,722 273,758 295,88 42 General 36,737 39,933 39,153 43,819 47,655 51,544 58,021 79,1												430,613
37 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT 1,536,175 1,622,175 1,736,780 1,850,288 1,955,287 2,043,913 2,165,496 2,260,354 2,433,892 2,632,224 38 Intangible 6,349 7,252 9,302 12,606 13,074 14,736 17,667 20,242 24,943 30,91 39 Production 230,738 243,189 255,390 272,340 286,300 300,170 314,599 325,531 342,899 351,62 40 Transmission 90,140 95,026 100,649 106,041 111,144 116,316 122,308 123,869 129,936 135,62 41 Distribution 162,343 172,026 181,327 194,593 209,101 221,408 236,201 252,722 273,578 295,38 43 Total Accumulated Depreciation 526,307 557,426 585,821 629,399 666,984 704,134 749,132 788,084 844,406 893,63 45 DEFERRED TAXES (1												
ACCUMULATED DEPRECIATION/AMORT 14,736 17,667 20,242 24,943 30,914 14,736 17,667 20,242 24,943 30,914 14,736 17,667 20,242 24,943 30,914 14,736 17,667 20,242 24,914 30,914 14,736 17,667 20,242 24,914 30,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,914 24,9												
39 Production 230,738 243,189 255,390 272,340 286,300 300,170 314,599 325,311 342,899 351,62 40 Transmission 90,140 95,026 100,649 106,041 111,144 116,316 122,308 123,869 129,936 135,62 41 Distribution 162,334 172,026 181,327 194,939 209,101 221,048 236,201 257,272 273,758 295,88 42 General 36,737 39,933 39,153 43,819 47,655 51,504 585,70 73,578 80,908 43 Total Accumulated Depreciation 526,307 557,426 585,821 69,399 666,984 704,134 79,132 788,084 844,406 893,63 45 DEFERRED TAXES (139,03) (147,502) (163,716) (18,825) (201,63) (202,09) (221,344) (257,766) 317,806 179,588 45 DEFERRED TAXES (139,03) 147,502 163,769 <t< td=""><td>37</td><td></td><td>1,536,175</td><td>1,622,175</td><td>1,736,780</td><td>1,850,288</td><td>1,955,287</td><td>2,043,913</td><td>2,165,496</td><td>2,260,354</td><td>2,433,892</td><td>2,623,224</td></t<>	37		1,536,175	1,622,175	1,736,780	1,850,288	1,955,287	2,043,913	2,165,496	2,260,354	2,433,892	2,623,224
40 Transmission 90,140 95,026 100,649 106,041 111,144 116,316 122,308 123,869 129,936 135,62 41 Distribution 162,343 172,026 181,327 194,953 209,101 221,408 236,201 225,722 273,788 295,38 42 General 36,737 39,33 39,153 43,819 47,365 51,504 58,537 65,720 73,050 80,09 43 Total Accumulated Depreciation 526,307 557,426 585,821 69,399 666,984 704,13 749,132 788,084 844,06 893,69 45 DEFERRED TAXES (139,033) 147,502 163,716 184,825 201,163 208,209 221,354 257,762 158,946 1,729,58 45 DEFERRED TAXES (139,033) 147,502 163,716 184,825 201,163 208,209 221,354 257,762 317,860 353,90 47 DEFERRED TAXES 21,002 19,724 987,23 </td <td>38</td> <td>Intangible</td> <td>6,349</td> <td>7,252</td> <td>9,302</td> <td>12,606</td> <td>13,074</td> <td>14,736</td> <td>17,667</td> <td>20,242</td> <td>24,943</td> <td>30,914</td>	38	Intangible	6,349	7,252	9,302	12,606	13,074	14,736	17,667	20,242	24,943	30,914
41 Distribution 162,343 172,026 181,327 194,593 209,101 221,408 236,201 252,722 273,578 293,38 42 General 36,737 39,933 39,153 43,819 47,365 51,504 58,357 65,720 73,050 80,09 43 Total Accumulated Depreciation 526,307 557,426 585,821 629,399 666,984 704,134 749,132 788,084 844,406 893,63 44 NET PLANT 1,009,668 1,064,749 1,109,599 1,20,889 1,288,303 1,39,799 1,41,634 1,47,270 1,589,486 1,29,588 45 DEFERRED TAXES (139,033) 1,47,270 163,716 (184,22) 1,016,604 1,016,309 (21,324) 2,01,609 2,01,609 2,01,609 2,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,609 1,01,	39	Production	230,738	243,189	255,390	272,340	286,300	300,170	314,599	325,531	342,899	351,625
42 General 36,737 39,933 39,153 43,819 47,365 51,504 58,357 65,720 73,050 80,09 43 Total Accumulated Depreciation 526,307 557,426 585,821 629,399 666,984 704,134 749,132 788,084 844,406 893,63 44 NET PLANT 1,009,686 1,064,749 1,150,959 1,220,889 1,288,303 1,339,779 1,416,364 1,472,270 1,589,486 1,729,58 45 DEFERRED TAXES (139,03) 104,702 163,704 1,036,64 1,081,403 1,036,04 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081,404 1,081	40	Transmission	90,140	95,026	100,649	106,041	111,144	116,316	122,308	123,869	129,936	135,624
43 Total Accumulated Depreciation 526,307 557,426 585,821 629,399 666,984 704,134 749,132 788,084 844,406 893,633 44 NET PLANT 1,009,868 1,064,749 1,150,959 1,220,889 1,288,303 1,339,779 1,416,364 1,472,270 1,589,486 1,729,588 45 DEFERRED TAXES (139,033) 147,502 (163,716) (184,825) (201,163) (208,209) (221,354) (257,766) (31,860) (263,909) 46 Net Plant After Deferred Income Taxes 870,835 917,247 987,243 1,036,046 1,081,140 1,131,570 1,195,001 1,214,504 1,271,60 1,373,60 47 DEFERRED DEBITS AND CREDITS 21,02 19,593 17,776 17,776 18,885 16,481 14,761 10,684 7,458 4,866 48 WORKING CAPITAL 0 0 0 18,188 31,877 10,967 16,281 47,807 59,722 62,477	41	Distribution	162,343	172,026	181,327	194,593	209,101	221,408	236,201	252,722	273,578	295,383
44 NET PLANT 1,009,868 1,064,749 1,150,959 1,220,889 1,288,303 1,339,779 1,416,364 1,472,270 1,589,486 1,729,588 45 DEFERRED TAXES (139,033) (147,502) (163,716) (184,825) (201,163) (208,209) (221,354) (257,766) (317,806) (353,908) 46 Net Plant After Deferred Income Taxes 870,835 917,247 987,243 1,036,044 1,087,140 1,195,010 121,504 121,626 1,376,688 47 DEFERRED DEBITS AND CREDITS 21,020 19,93 17,76 18,188 31,877 10,967 16,281 47,807 59,722 62,47 48 WORKING CAPITAL 0 0 18,188 31,877 10,967 16,281 47,807 59,722 62,47	42	General	36,737	39,933	39,153	43,819	47,365	51,504	58,357	65,720	73,050	80,093
45 DEFERRED TAXES (139.03) (147.502) (163.716) (184.825) (201.163) (208.209) (221.354) (257.766) (317.800) (353.900) 46 Net Plant After Deferred Income Taxes 870.835 917.247 987.243 1,036,064 1,087.140 1,131.570 1,195.010 1,214,504 1,271,626 1,375.68 47 DEFERRED DEBITS AND CREDITS 21,020 19,593 17,776 18,845 16,438 14,761 10,846 7,458 4,56 48 WORKING CAPITAL 0 0 0 18,188 31,877 10,967 16,281 47,807 59,722 62,47	43	Total Accumulated Depreciation	526,307	557,426	585,821	629,399	666,984	704,134	749,132	788,084	844,406	893,639
46 Net Plant After Deferred Income Taxes 870,835 917,247 987,243 1,036,064 1,087,140 1,131,570 1,195,010 1,214,504 1,271,626 1,375,68 47 DEFERRED DEBITS AND CREDITS 21,020 19,593 17,776 17,776 18,845 16,438 14,761 10,846 7,458 4,56 48 WORKING CAPITAL 0 0 0 18,188 31,877 10,967 16,281 47,807 59,722 62,47	44	NET PLANT	1,009,868	1,064,749	1,150,959	1,220,889	1,288,303	1,339,779	1,416,364	1,472,270	1,589,486	1,729,585
46 Net Plant After Deferred Income Taxes 870,835 917,247 987,243 1,036,064 1,087,140 1,131,570 1,195,010 1,214,504 1,271,626 1,375,68 47 DEFERRED DEBITS AND CREDITS 21,020 19,593 17,776 17,776 18,845 16,438 14,761 10,846 7,458 4,56 48 WORKING CAPITAL 0 0 0 18,188 31,877 10,967 16,281 47,807 59,722 62,47	45	DEFERRED TAXES	(139,033)	(147,502)	(163,716)	(184,825)	(201,163)	(208,209)	(221,354)	(257,766)	(317,860)	(353,900)
48 WORKING CAPITAL 0 0 0 18,188 31,877 10,967 16,281 47,807 59,722 62,47	46	Net Plant After Deferred Income Taxes	870,835				1,087,140				1,271,626	1,375,685
	47	DEFERRED DEBITS AND CREDITS	21,020	19,593	17,776	17,776	18,845	16,438	14,761	10,846	7,458	4,566
49 TOTAL RATE BASE \$891.855 \$936.840 \$1,005.019 \$1,072.028 \$1,137.863 \$1,158.975 \$1,226.052 \$1,273.157 \$1,338.806 \$1,442.72	48	WORKING CAPITAL	0	0	0	18,188	31,877	10,967	16,281	47,807	59,722	62,474
	49	TOTAL RATE BASE	\$891,855	\$936,840	\$1,005,019	\$1,072,028	\$1,137,863	\$1,158,975	\$1,226,052	\$1,273,157	\$1,338,806	\$1,442,726

ELECTRIC COST AND REVENUE TREND CALCULATIONS 2013-2016

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

(000'S OF DOLLARS)

(000	S OF DOLLARS)											
		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
Line No.		oo (DCM Torif	F Didos and I	Pacidontial Eve	shanaa Cradit)	from O &M						
		102,890	117,123	87,599	147,107	145,634	131,795	143,904	120,307	140,485	136,385	
2	Purchased Power	65,640	72,508	100,437	142,197	91,142	101,283	109,034	116,643	85,107	78,794	
3	Distribution	14,563	17,329	17,267	18,354	19,081	21,152	20,878	21,299	24,056	21,415	
4	Customer Accounting	7,514	7,919	9,646	9,261	10,275	10,336	11,334	11,166	12,363	13,021	
	Customer Service and Information	7,472	12,847	19,736	20,832	21,292	18,487	1,516	1,383	1,454	1,406	
6	Sales	682	571	660	176	4	5	5	0	0	0	
7	Administrative and General	35,844	35,982	38,461	44,662	44,779	49,333	43,310	46,210	49,942	48,989	
8	Total Operating & Maintenance Expenses	234,605	264,279	273,806	382,589	332,207	332,391	329,981	317,008	313,407	300,010	
9	Deduct Power Supply Expenses	(135,719)	(152,984)	(146,538)	(249, 369)	(188,583)	(180,834)	(201,471)	(186,117)	(175,095)	(160,262)	
10	Deduct DSM Tariff Rider Expenses	(6,711)	(12,172)	(19,005)	(19,612)	(20,235)	(17,018)	0	0	0	0	
11	Deduct Res X Credit Expenses	37	24	27	41	31	55	0	0	0	0	
	CS2/Colstrip 2012 Deferral/Amort						(4,400)	1,000	1,000	1,000	1,100	
	Remove Wind Storm									(2,303)	0	
12	Adjusted Operating Expenses	92,212	99,146	108,289	113,650	123,419	130,194	129,510	131,891	137,009	140,848	
		3.81%	7.52%	9.22%	4.95%	8.60%	5.49%	-0.53%	1.84%	3.88%	2.80%	
	Depreciation/Amortization	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	
13	Production/Transmission	24,877	23,076	23,969	25,008	25,158	25,680	23,284	23,715	24,947	26,676	
14	Distribution	11,333	15,611	16,809	17,985	19,240	20,749	22,303	23,794	25,379	27,819	
15	Administrative and General	6,739	7,187	7,688	9,277	10,906	12,517	14,721	16,947	21,503	23,877	
16	Total Depreciation/Amortization	42,949	45,874	48,466	52,270	55,304	58,946	60,308	64,456	71,829	78,372	
		2.72%	6.81%	5.65%	7.85%	5.80%	6.59%	2.31%	6.88%	11.44%	9.11%	
	Exclude Adder Schedule excise taxes (DSM Tariff I											
	Production/Transmission	8,319	8,146	9,014	9,955	10,846	11,456	12,913	12,828	14,133	14,654	
	Distribution	16,156	17,416	18,216	20,029	22,459	22,699	23,809	25,821	27,448	27,287	
	Administrative and General	(9)	(3)	(3)	2	0	(4)	0	0	0	0	
	Total Taxes Other Than Income Tax	24,466	25,559	27,227	29,986	33,305	34,151	36,722	38,649	41,581	41,941	
24	Deduct DSM Tariff Rider Excise Tax	(269)	(488)	(762)	(787)	(812)	(683)	0	0	0	0	
25	Deduct Res X Credit Excise Tax Adjusted Taxes Other Than Income Tax	225 24,422	144 25,215	162 26,626	252 29,451	186 32,680	336 33,805	36,722	38,649	41,581	41,941	
20	Adjusted Taxes Other Than Income Tax											(1) N 1 (D. D D 1 (c. 1)
		-3.93%	3.25%	5.60%	10.61%	10.96%	3.44%	8.63%	5.25%	7.59%	0.87%	(1) Planned (Per Rate Period Study) 2018 2019 2020
27	Net Plant After Deferred Income Tax	870,835	917,247	987,243	1,036,064	1,087,140	1,131,570	1,195,010	1,214,504	1,271,626	1,375,685	1,539,337 1,574,348 1,634,379
	NUAL GROWTH RATES											
Line	Electric K-Factor Growth Rate Analysis								Rate Year 1		Rate Years 2	
No.	Compound Growth Rates to 2016		2007-2016	2008-2016	2009-2016	2010-2016	2011-2016	2012-2016	2013-2016		& 3	
1	Adjusted Operating Expenses		4.82%	4.49%	3.83%	3.64%	2.68%	1.99%	2.84%		2.55%	used Staff's proposed = 2.36% See page 1
2	Total Depreciation/Amortization		6.91%	6.92%	7.11%	6.98%	7.22%	7.38%	9.13%			200 1
3	Adjusted Taxes Other than Income		6.19%	6.57%	6.71%	6.07%	5.12%	5.54%	4.53%			
4	Net Plant After Deferred Income Taxes		5.21%	5.20%	4.85%	4.84%	4.82%	5.00%	4.81%		3.04%	(1)
		Portion							2013-2016		2019-2020	
5	Depreciation	20.78%	1.44%	1.44%	1.48%	1.45%	1.50%	1.53%	1.90%		1.90%	
6	O&M	37.03%	1.78%	1.66%	1.42%	1.35%	0.99%	0.74%	1.05%		0.87%	Agreed to Staff, See page 1
7	Taxes OTI	10.17%	0.63%	0.67%	0.68%	0.62%	0.52%	0.56%	0.46%		0.46%	D. D. D. L. C. C. C.
8	Net plant After ADFIT	32.02%	1.67%	1.66%	1.55%	1.55%	1.54%	1.60%	1.54%		0.97%	Rate Base Reduction (1) Staff Agreed
9	Revenues	-	-1.02%	-1.02%	-1.02%	-1.02%	-1.02%	-1.02%	-1.02%		-1.06%	Staff Agreed
10	Total K Factor %		4.50%	4.41%	4.11%	3.95%	3.54%	3.41%	3.93%		3.14%	See page 1
	T											

⁽¹⁾ Reduction in net plant compared to previous years trend warrants a growth rate reduction for the 2-Year period 2019-2020. This is based on planned transfers to plant and impacts of A/D & ADFIT for those years. Reductions in net plant in 2019 and 2020 results from: 1) timing of transfers to plant (less in 2019-2020); 2) the continuing impact of repairs and bonus depreciation on ADFIT through 2020; and 3) carrying forward A/D on all plant from December 31, 2016 on an AMA basis to each rate year, increases A/D, reducing the net plant adjustment amount in each year.