

Attachment C

Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 09.2015 Historical Loads November 2016 Update		
	2017 PF	(1)
	Power Supply System	Total Washington Amounts
P/T Allocation Percentages		65.63%
447 Sales for Resale	\$56,678	\$37,198
453 Sales of Water and Water Power	466	306
454 Misc Rents	0	0
456 Transmission Wheeling Revenue System	17,822	11,697
456 Transmission Wheeling Revenue Direct WA	0	0
456 Transmission Wheeling Revenue Direct ID	0	0
456 Other Electric Revenue	0	0
456 Other Electric Revenue-Direct WA	0	0
Total Revenue	74,966	49,200
501 Thermal Fuel Expense	29,206	19,168
546 Other Power Gen Supvsn & Eng	0	0
547 Other Fuel Expense	73,066	47,953
536 Water for Power	1,029	675
555 Purchased Power	113,157	74,265
549 Misc Other Gen Expense	0	0
550 Rents	0	0
556 System Control & Dispatch	0	0
557 Other Expenses	407	267
XXX Other Expenses-Direct WA	0	0
565 Trans. of Elec. by Others	17,596	11,548
Total Expense	234,461	153,876
Net Income Before Income Taxes	-159,495	-104,676
Federal Income Tax 35%		-36,637
<b>Net Income</b>		<b>-\$68,040</b>

Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 09.2015 Historical Loads Per Avista Rebuttal			Nov Update NET CHANGE	Nov Update WA Share NET CHANGE
	2017 PF	Total	2017 PF	2017 PF
	Power Supply System	Washington Amounts	Power Supply System	Total Washington Amounts
P/T Allocation Percentages		65.63%		65.63%
447 Sales for Resale	\$57,504	\$37,740	-\$826	-\$542
453 Sales of Water and Water Power	466	306		0
454 Misc Rents	0	0		0
456 Transmission Wheeling Revenue System	16,428	10,782	\$1,394	915 (2)
456 Transmission Wheeling Revenue Direct WA	0	0		0
456 Transmission Wheeling Revenue Direct ID	0	0		0
456 Other Electric Revenue	0	0		0
456 Other Electric Revenue-Direct WA	0	0		0
Total Revenue	74,398	48,827	568	373
501 Thermal Fuel Expense	29,225	19,180	-\$19	-12
546 Other Power Gen Supvsn & Eng	0	0		0
547 Other Fuel Expense	76,583	50,261	-\$3,517	-2,309
536 Water for Power	1,029	675		0
555 Purchased Power	109,783	72,051	\$3,374	2,214
549 Misc Other Gen Expense	0	0		0
550 Rents	0	0		0
556 System Control & Dispatch	0	0		0
557 Other Expenses	407	267		0
XXX Other Expenses-Direct WA	0	0		0
565 Trans. of Elec. by Others	17,766	11,660	-\$170	-112
Total Expense	234,793	154,095	-332	-218
Net Income Before Income Taxes	-160,395	-105,267	900	\$591 (3)
Federal Income Tax 35%		-36,844		\$207
<b>Net Income</b>		<b>-\$68,425</b>		<b>\$384</b>

Net Decrease in Revenue Requirement (Nov 2016 Update)

Revenue Requirement Change Grossed Down (Nov 2016 Update)

Including November Power Supply Update

\$ (620)  
\$ (611)

(1) Washington Power Supply adjustment included in updated electric 2017 Attrition Study - See updated Exh. No. EMA-7, column [K] pages 4 and 5 (updated model provided with Attachment D)

(2) Increase in Transmission Wheeling Revenue totals \$915,000 (Washington share).

(3) Increase in Net Power Supply Expense totals \$324,000, excluding Transmission Revenue of \$915,000, see Note (1). (\$591,000 - \$915,000 = \$324,000)

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Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 09.2015 Historical Loads			Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 09.2015 Historical Loads			Nov Update NET CHANGE	Nov Update NET CHANGE
November 2016 PF Update			Per Avista Rebuttal			2018 PF	2018 PF
	2018 PF (12ME 6/2018)	Total Washington Amounts		2018 PF (12ME 6/2018)	Total Washington Amounts	Power Supply System	Total Washington Amounts
	Power Supply System			Power Supply System			
P/T Allocation Percentages		65.63%	P/T Allocation Percentages		65.63%		65.63%
447 Sales for Resale	\$54,189	\$35,564	447 Sales for Resale	\$57,362	\$37,647	-\$3,173	-\$2,082
453 Sales of Water and Water Power	466	306	453 Sales of Water and Water Power	466	306		0
454 Misc Rents	0	0	454 Misc Rents	0	0		0
456 Transmission Wheeling Revenue System	17,522	11,500	456 Transmission Wheeling Revenue System	16,128	10,585	\$1,394	\$915
456 Transmission Wheeling Revenue Direct WA	0	0	456 Transmission Wheeling Revenue Direct WA	0	0		0
456 Transmission Wheeling Revenue Direct ID	0	0	456 Transmission Wheeling Revenue Direct ID	0	0		0
456 Other Electric Revenue	0	0	456 Other Electric Revenue	0	0		0
456 Other Electric Revenue-Direct WA	0	0	456 Other Electric Revenue-Direct WA	0	0		0
Total Revenue	72,177	47,370	Total Revenue	73,956	48,537	-1,779	-1,168
501 Thermal Fuel Expense	29,154	19,134	501 Thermal Fuel Expense	29,255	19,200	-\$101	-66
546 Other Power Gen Supvsn & Eng	0	0	546 Other Power Gen Supvsn & Eng	0	0		0
547 Other Fuel Expense	74,377	48,814	547 Other Fuel Expense	78,650	51,618	-\$4,273	-2,804
536 Water for Power	1,029	675	536 Water for Power	1,029	675		0
555 Purchased Power	111,499	73,177	555 Purchased Power	111,447	73,143	\$52	34
549 Misc Other Gen Expense	0	0	549 Misc Other Gen Expense	0	0		0
550 Rents	0	0	550 Rents	0	0		0
556 System Control & Dispatch	0	0	556 System Control & Dispatch	0	0		0
557 Other Expenses	407	267	557 Other Expenses	407	267		0
XXX Other Expenses-Direct WA	0	0	XXX Other Expenses-Direct WA	0	0		0
565 Trans. of Elec. by Others	17,595	11,548	565 Trans. of Elec. by Others	18,169	11,924	-\$574	-377
Total Expense	234,061	153,614	Total Expense	238,957	156,827	-4,896	-3,213
Net Income Before Income Taxes	-161,884	-106,244	Net Income Before Income Taxes	-165,001	-108,290	3,117	2,046
Federal Income Tax 35%		-37,186	Federal Income Tax 35%		-37,902		716
Net Income		-\$69,060	Net Income		-\$70,390		\$1,330
Net Revenue Requirement Impact			Net Revenue Requirement Impact				
			Including November Power Supply Update		CF 0.61931		\$2,147
					Change per 2017 Update		\$620
					Incremental Decrease for 2018		1,527
<b>Net Revenue Requirement Reduction Jan. - Jun. 2018 (Incremental) - Grossed Down</b>							<b>\$ 1,498</b>

Total Reduction over 18-month rate period. \$ 2,109