

Avista Corporation
 WA Power Supply Adjustment
 2017 Pro Forma - 09/30/2014 Historical Loads

REVISED PF
 3.00
 Including
 Nov Update

REVISED PER NOVEMBER 1 2016 POWER SUPPLY UPDATE

	REMOVE 12ME 09/2014				ADD 12ME 12/2017 (Per Nov Update)				WA -Revises P/T ratio Net Total Washington Adjustment
	Power Supply Adjustment	Less Directly Assigned Adjustment	System Net Power Supply Adjustment	P/T Ratio Revised Total Washington HTP	PF 2017 Power Supply	Less Directly Assigned Adjustment	System Net Power Supply Adjustment	P/T Ratio Revised Total Washington PF-2017	
P/T Allocation Percentages				64.71%				65.63%	
447 Sales for Resale	\$130,837		\$130,837	\$84,665	\$56,678		\$56,678	\$37,198	-\$47,467
453 Sales of Water and Water Power	418		418	270	466		466	306	\$35
454 Misc Rents	0		0	0	0		0	0	\$0
456 Other Electric Revenue	98,457		98,457	63,712	0		0	0	-\$63,712
456 Other Electric Revenue - Direct WA	163	-163	0	163	0	0	0	0	-\$163
Total Revenue	229,875	-163	229,712	148,810	57,144	0	57,144	37,504	-111,306
501 Thermal Fuel Expense	28,642		\$28,642	18,534	29,206		\$29,206	19,168	\$634
546 Other Power Gen Supvsn & Eng	0		\$0	0	0		\$0	0	\$0
547 Other Fuel Expense	90,788		\$90,788	58,749	73,066		\$73,066	47,953	-\$10,796
536 Water for Power	997		\$997	645	1,029		\$1,029	675	\$30
555 Purchased Power	177,764		\$177,764	115,031	113,157		\$113,157	74,265	-\$40,766
549 Misc Other Gen Expense	0		\$0	0	0		\$0	0	\$0
550 Rents	0		\$0	0	0		\$0	0	\$0
556 System Control & Dispatch	0		\$0	0	0		\$0	0	\$0
557 Other Expenses	87,060		\$87,060	56,337	407		\$407	267	-\$56,069
557 Other Expenses - Direct WA	645	-645	\$0	645	0	0	\$0	0	-\$645
557 Other Exp (Spokane Energy Direct WA)	-3,464	3,464	\$0	-3,464	0	0	\$0	0	\$3,464
557 Other Exp (Spokane Energy Direct ID)	-1,846	1,846	\$0		0	0	\$0		\$0
565 Trans. of Elec. by Others	17,354		\$17,354	11,230	17,596		\$17,596	11,548	\$318
Total Expense	397,940	4,665	402,605	257,707	234,461	0	234,461	153,876	-103,830
Net Income Before Income Taxes	-168,065	-4,828	-172,893	-108,897	-177,317	0	-177,317	-116,373	-7,476
Idaho State Income Tax	1.1420%								
Net Income before FIT				-108,897				-116,373	-7,476
Federal Income Tax	35%			-38,114				-40,731	-2,617
Net Income				-\$70,783				-\$75,642	-\$4,859

Revenue

(1) EIA Rec Purchases are direct assigned to WA

(2) The 10-Year contract with Clearwater Paper cogeneration ended June 2013. Customer now generates into own load. Previously purchase was directly assigned to Idaho and power supply worksheets removed the adjustment would again be directly assigned to Idaho. At that time it would be necessary to add back the Potlatch cogeneration removal so that the adjustment only reflects system power supply revenue and expense amounts that are allocated to jurisdictions.