

Avista Utilities
 O&M Offsets
 Test Year Sept 30, 2015

Excludes Plant Additions for Customer Growth (Budget Category 1,000's)



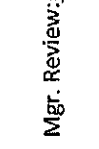
Plant Additions by Month

Functional Plant Categories

General:

	ER	State	Service	Electric WA Share	Gas WA Share
Downtown Network New Warehouse/Ops Bldg	7139	AN	CD	53.47%	15.04%
COF Long-Term Restructuring Plan	7126	WA	CD	78.74%	21.26%
General Plant Subtotal					
Subtotal Offsets					

Total Offsets					
System	Electric	Gas	Electric	Gas	
Total	WA	Share	WA	Share	
229	122	34	122	34	
103	81	22	81	22	
332	204	56	204	56	



Prep by:  1st Review: 
 Date: 1/20/2016 Mgr. Review: 

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O&M Offsets
Test Year Sept 30, 2015

Excludes Plant Additions for Customer Growth (Budget Category 1,000's)

Plant Additions by Month
Functional Plant Categories

	in (000's)	2015 System		2016 System		2017 System		Total
		O&M Incremental Savings / (Costs)	O&M Cumulative Savings / (Costs)	O&M Incremental Savings / (Costs)	O&M Cumulative Savings / (Costs)	O&M Incremental Savings / (Costs)	O&M Cumulative Savings / (Costs)	
<i>General:</i>								
Downtown Network New Warehouse/Ops Bldg	7139	-	-	229	229	-	229	229
COF Long-Term Restructuring Plan	7126	-	-	43	43	60	103	103
General Plant Subtotal		-	-	272	272	60	332	332
Subtotal Offsets		-	-	272	272	60	332	332

Prep by: 
Mgr. Review: 

Date: 1/20/2016

Avista Utilities
 Pro Forma Capital Projects
 Test Year Sept 30, 2015


ER	Business Case	O&M Offsets (System)
4140	Nine Mile Hydroelectric Development	\$ -
4152	Little Falls Powerhouse Redevelopment	\$ -
4161	CG HED U#1 Refurbishment	\$ -
4162	Post Falls South Channel Gate Replacement	\$ -
5005	Information Technology Refresh	\$ -
4116	Colstrip Capital Additions	\$ -
7139	Network Building Purchase Renovation	\$ 229,000
2532	Noxon 230 kV Substation	\$ -
3005	Gas Distribution Non-Revenue Blanket	\$ -
3007	Isolated Steele Replacement	\$ -
3008	Aldyl A Pipe Replacement	\$ -
7126	Long Term Campus Restructuring	\$ 103,000
		\$ 332,000

Note 1: The above listed projects include those pro formed in Adjustment 3.10 "Pro forma 2016 Limited Capital Adds." A review of these projects shows O&M Offsets for ER 7139 and 7126 only.

Note 2: The Little Falls Powerhouse Redevelopment Business Case shows a potential offset of \$20,000 (system) related to labor that will be redistributed to other projects. This does not result in an overall labor savings.

Note 3: The Post Falls South Channel Gate Replacement Business Case shows O&M Offsets of \$5,000 in 2015. These savings are related to labor that will be redistributed to other projects and do not result in overall reductions to labor expense.

3.10-3

Prep by: 

Date: 1/20/2016

Mgr. Review: 