Revised Including November Power Supply Update \$39,772

 Supply Update (2)
 \$39,772

 (\$329)
 (\$6e Att A - pg 16)

 (2) Includes impact of forecasted loads on power supply cost update on columns [K] "Pro Formed Energy Cost" and [L]

Overall Net Reduction due to November Power Supply Update (2)

"Revenue Growth", see pages 4 and 5.

\$40,101

Rebuttal Revenue Requirement

(1) The Companys is not requesting a higher increase than its original filing of \$38.6 million.

Includes November 1, 2016 Power Supply Update

Bench Request 10.4 - Attachment B

	AVISTA 2017 UPDATED WASHINGTON ELECTRIC ATTRITION STUDY Calculation of General Revenue Requirement Twelve Months Ended December 31, 2015 Includes November 1, 2016 Power Supply Update (Revised) (000's of Dollars)	FRIC ATT ue Require mber 31, 2(upply Upda s)	RITION STUDY ment 015 te (Revised)	
		(a)	(p)	(c)
Line No.	Description	Attrition Balances	Revenue Growth Factor	Attrition Study Results
1	2017 Rate Base	\$1,489,909	1.015632	\$1,466,978
7	Proposed Rate of Return			7.68%
б	Net Operating Income Requirement			\$112,664
4	2017 Net Operating Income (at 2016 rates)	\$89,409	1.015632	\$88,033
Ś	2017 Rate of Return (at 2016 rates)			6.00%
9	2017 Net Operating Income Deficiency (Surplus)			\$24,631
٢	Gross-up Conversion Factor			0.61931
8	2017 Attrition Revenue Deficiency		(1)	\$39,772
6	2017 Total General Business Revenues (at 2016 rates)			\$495,064
10	Attrition-based 2017 revenue requirement			\$534,836
11	Percent Revenue Requirement Change (vs. 2016)			8.03%

Propo	osed Cost of Capita	al	
Washin	gton - Electric Sys	tem	
Twelve Month	s Ended Decembe	r 31, 2015	
Proposed Cap Structure*			
	Capital		Weighted
Component	Structure	Cost	Cost
Total Debt	51.50%	5.59%	2.88%
Common	48.50%	9.90%	4.80%
Total	100.00%	-	7.68%

*Based on 2017 estimated capital structure and cost of debt.

UPDATED 08/1/2016

Revenue Conversion Factor Washington - Electric System Twelve Months Ended December 31, 2015

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.006739
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038473
5	Total Expense	0.047212
6	Net Operating Income Before FIT	0.952788
7	Federal Income Tax @ 35%	0.333476
8	REVENUE CONVERSION FACTOR	0.619312

				2017 U	PDATED]	ELECTRI	2017 UPDATED ELECTRIC ATTRITION REVENUE REQUIREMENT	ION REVE	NUE REQ	UIREMEN	T						1
	\$000s		D	ctermine Base	Determine Base Cost and Revenue to Escalate	cnue to Esc.	alate			Escalate Non-Energy Cost	Energy Cost	Othe	er Cost & R	Other Cost & Revenue Adjs	js.		Î
Line Number	DESCRIPTION	12ME 12,2015 AMA Commission Basis Report Totals'	(less) 12,2015 Normalized t Supply Cost	Deferred Dr/Cr, Reg Amorts & Misc Adjs	Net Retired Meter Deferral & Armort Adjustment	Remove November 2015 Storm Expenses ²	Pro Forma Revenue Normalization Adjustment	12ME 12,2015 AMA Escalation Base	Escalation Factor	Non-Energy Cost Escalation Amount [G]*[H]=[I]	Trended 2017 Non-Energy Cost [G]+[1]=[J]	(plus) 2017 Pro-Formed Net Energy Cost	(plus) Revenue Growth	After Attrition Adj Spokane River Projects ⁴	After Attrition Adj AMI Capital Project 2017	2017 Revenue and Cost [J]+[K]+[L]+ [M]+ [N] = [0]	venue ost N] =
	REVENTIES	[A]	[<u>B]</u>	[C] REVISED	[D] REMOVED	ADDED	[F] REVISED	[G]	[H]	E	E	[K] REVISED F	[L] [M] REVISEC REVISED		[N] REVISED	[0]	
	Total General Business	\$ 497,229					\$ (3,093)	\$ 494	1.56%		\$ 494,136						501,860
е	Interdepartmental Sales						\$	\$ 928	1 56%		\$ 928		\$ 15			69 6	943
ņ	Sales for Resale	- 1	61					0						é			54,405
-	Subtotal: Sales of Electricity	547,662 • 16.020	2 S (49,505) 3 S (10,779)	0.0			S (3,093) S (3,691)	5 495,064 () \$ 7 450	0.00%		\$ 495,064 \$ 2,450	\$ 12,003	260°C \$	A		100 8	14.452
n v	Curei Acvenue Total Electric Revenue	\$ 564,582	60	- s (S	े इन्द्र	\$ (6,784)	69 69			4	49,113	5,091	69		\$ 551	551,718
	EXPENSES											Includes Nov. 2016 Update	w. 2016 Upt	date			
	Production and Transmission		6	e			2	50.02	/0110	¢ 144	C 25 100	e 70.690	s (1)			× 13/	13.4.707
- 0	Uperating Expenses	\$ 140,480	7 % (89,988) 7 % (85,107)	1 3 408					0/010	, t	401 °C		\$ 871			S 7	75,093
ю с	Fulciased Fower	101,00 0	9	_				C 24 947	0 36%	2334	S 27.281			\$ 1 255		\$ 28	28.536
2 2	Depreciationy Amoritzation	24,941		(7 374)	• •	9		S 3 600	0.00%		S 3.600	69					3,600
11	Taxes	S 14,133						S 14,133	10.70%	\$ 1,512	S 15,645					S 15	15,645
12	Subtotal: Production and Transmission	S 270,646	5 \$ (175,095)) \$ (1,906)	4 69	s	•	\$ 93,645		166'1 \$	\$ 101,636	\$ 153,911	\$ 870	\$ 1,255	69	\$ 257	257,672
	Distribution															,	
[]	Operating Expenses	S 24,056	2			\$ (2,303)		\$ 21,753	8.13%	\$ 1,769	\$ 23,522					S 53	23,522
14	Depreciation/Amortization	\$ 25,379	0		99 99	69	s	\$ 25,379	9.36%	\$ 2,375	\$ 27,754				\$ 176	23	27,930
15	Regulatory Amortizations	69			•			69	0.00%							5	ĸ
16	Taxes	\$ 27,448					s (119)	67	10.70%	S 2.924	S 30,253		\$ 297				30,551
17	Subtotal: Distribution	\$ 76,883	• •	•	۰ د	\$ (2,303)	(119) \$) \$ 74,461		\$ 7,068	\$ 81,529	•	\$ 297	•	\$ 176	69 69	82,002
18	Customer Accounting	\$ 12,363	~				\$ (21)	\$	8.13%	\$ 1,004	S 13,346		\$ 52			s.	13,398
19	Customer Service & Information	S 1,454	*				' S	\$ 1,454	8-13%	\$ 118	S 1,572					69	1,572
20	Sales Expenses	s					69	، ج	8 13%	69	S					69	2
	Administrative & General																
21	Operating Expenses	S 49,942	6	\$ (625)			S (6)	69	8.13%		\$ 53,321		\$ 15				53,336
22	Depreciation/Amortization	S 21,503	3			69	s	\$ 21,503	9.36%	\$ 2,012	\$ 23,515				\$ 2,536	3 8	26,051
23	Taxes	s.					s	۰ ه	10.70%	64	64		1			69	
24	Subtotal: A&G	\$ 71,445	*	S (625)	- 5 0	S	S (6)	69		\$ 6.022	S 76,836		- 1		1		79.387
25	Total Electric Expenses	\$ 432,791	1 \$ (175,095)) \$ (2,531)	S	\$ (2,303)) \$ (146)) \$ 252,716		\$ 22,203	\$ 274,919	\$ 153,911	\$ 1,235	\$ 1,255	\$ 2,712	\$ 43.	434,031
26	OPERATING INCOME BEFORE FIT	\$ 131,791	1 \$ 114,811	\$ 2,531	69	\$ 2,303	\$ (6,638)) \$ 244,798		\$ (22,203)	\$ 222,595	\$(104,798) \$ 3,856		\$ (1,255)	\$ (2,712)	69	117,686
		0)															

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Bench Request 10.4 - Attachment B

²November 2015 Storm expenses were removed for trending purposes and from Escalation Base.

¹Workpapers for 12.2015 Commission Basis Reports provided with Staff DR_030.

\$000\$		۵	Determine Base Cost and Revenue to Escalate	Cost and Revi	inue to Escala	te			Escalate Non-Energy Cost	Energy Cost	Other Cost & Revenue	Kevenue .			
	12,2014 Commission Basis Report Restated Totals ¹ S	(less) 12,2015 Normalized Net Power Supply Cost	Deferred Dr/Cr; Reg. Amorts & Misc Adjs	Net Retired Meter Deferral & Amort Adjustment	Remove November 2015 Storm Expenses2	Pro Forma Revenue Normalization Adjustment	12ME 12,2015 AMA Escalation Base	Escalation Factor	Non-Energy Cost Escalation Amount [G]*[H]=[I]	Trended 2017 Non-Energy Cost [G]+[I]=[J]	(plus) 2017 Pro-Formed Net Energy Cost	(plus) A Revenue S Growth P	After A Attrition Att Adj, Adj Spokane Ca River Pr Projects ⁴ 2	After 20 Attrition 20 Adj AMI [J Capital [J Project [2017	2017 Revenue and Cost [J]+[K]+[L]+ [M]+ [N] = [O]
(4) OVERALL NET IMPACT to revenue requirement of November	[A]	B	[c]	a	Ξ	E	[6]	[H]	Ξ	E	K	E	[W]	E	[0]
Federal Income Tax										(100 Jac 100			* \0707	2001
Current Accrual	4,968	\$ 40,184	-ï			\$ (2,323)			(1/1/1) S	ю 6	0CF'I & (6/0'05) &	S UCL,I &	(454) \$	\$ (60)	(0 140)
Debt Interest		•								96		\$		e (20)	(0-1,4)
	s 29,492 s (120)		11 II 10 G		59 6		\$ 29,492 \$		А 64	29,492		9	\$ (66)		(151)
			•	9					9						
NET OPERATING INCOME	\$ 97,459	S 74,627	S 478	, \$9	S 1,497	S (4,315)	S 169,746		\$ (12,801)	\$ 156,946	\$ (68,119) \$ 2,506 S	\$ 2,506 S	(250) \$	(1,674) \$	89,409
RATE BASE			(E)								Includes Nov. 2016 Update	r. 2016 Updı	te		
Internetible	\$ 144 970		() 5		645	s.	S 144 970	7 88%	S 11.423	S 156.393			\$	4,891 \$	161,284
				6 1 9 6	8 3 > 6) 6		7 0207	61 417			4	\$ 67 095	64	907 953
Tronuction	\$ 401 700		• •	•				7 88%	S 31 653	<u>،</u> د		7		ə 69	433.353
			9 6	1 .K	9 6			7 920/	10 577				¥	2 638 \$	968 220
Distribution	200,020 C			• •		9 64		7 88%	S 16.762				ə 64	6.104 \$	235.592
	0 100 000						en 422 000		L.	6		6	e 67 005 E	13.632 \$	6
Subtotal: Plant in Service Accumulated Depreciation and Amortization	S 2,433,892	•			, n	A	364,55,692		¢0/,171 ¢	N N		9	9		4
Intangible	\$ (24,943)		े \$	S	•	• •	\$ (24,943)	7.88%	\$ (1,965)	69			69	(544) \$	(27,452)
Production	\$ (342,899)		\$ 2,293	s.		े 69	\$ (340,606)	7 88%	\$ (26,839)	69		69	(722)	69	(368,167)
Transmission	\$ (129,936)				s.	69	\$ (129,936)	7 88%		ŝ					(140,175)
Distribution	\$ (273,578)		\$ 2,276	s	•	69	\$ (271,302)	7,88%	<u> </u>	s			69		(292,768)
General	\$ (73,050)		· s	. 5		69	\$ (73,050)	7 88%	\$ (5,756)	\$ (78,806)			s	(723) S	(79,529)
Subtotal: Accumulated Depreciation and Amortization	\$ (844,406)	6	\$ 4,569	а 1	v		\$ (839,837)		S (66,176)) \$ (906,013)		69	(722) \$	(1,355) \$	(908,090)
Net Plant	\$ 1,589,486	S	\$ 4,569	69	s	s	\$1,594,055		\$ 125,606	\$ 1,719,661		59	\$ 66,373 \$	12,278 \$	1,798,312
Deferred Taxes	(317,860)		S	s.	s	s	\$ (317,860)	7.88%	\$ (25,046)	\$ (342,906)		8	\$(12,459) \$	(3,486) \$	
Net Plant After Deferred taxes	\$ 1,271,626	•	S 4,569	s .	S	s	\$1,276,195	0 \$	\$ 100,560	\$ 1,376,755		69	\$ 53,914 \$	8,792 \$	1,439,461
Deferred Debits and Credits	7,458		\$ (5,220)	, s			\$ 2,238	%00'0	69	\$ 2,238				69	2,238
Working Capital	59,722		\$ (11,512)	۰ ۶			\$ 48,210	%00 0	، 69	\$ 48,210				69 09	48,210
TOTAL RATE BASE	S 1,338,806	. S	S (12,163) S	- 5	S	S	\$1,326,643		\$ 100,560	S 1,427,203		s	S 53,914 S	8,792 \$	\$ 1,489,909
¹ Workpapers for 12.2015 Commission Basis Reports provided with Staff_DR_030. 7.28%	is Reports provid 7 28%	ed with Staff	DR_030.		³ Includes Pla	Includes Plant Held for Furture Use	ture Use.						7,090	3,794	6.00%
ATTRITION ADJUSTED REVENUE REQUIREMENT	JIREMENT														
Proposed Rate of Return															7.68%
Return on Plant in Service at Proposed Rate														69 6	
Operating Income Deficiency														64	
Revenue Conversion Factor											1				0.6
Revenue Requirement											Includes No	v. 2016 Fow	Includes Nov. 2016 Power Supply Update	date 5	40,395
															1-015622

Revised Exhibit No. __(EMA-7)

WA 2017 Electric

Bench Request 10.4 Revised - Attachment B

Commission Basis Results of Operations

AVISTA UTILITIES

le	Line	2007	2008	2009	2010	2011	2012	2013	2014	12.2015
No. REVENUES	2									
Total General Business	al Business	\$326,335	\$365,425	\$402,618	\$415,740	\$451,837	\$459,266	\$468,006	\$488,572	\$491,229
Interdepartmental Sales	nental Sales	739	820	872	790	820	816	884	922	928
Sales for Resale	sale	34,954	46.848	31,491	133,479	52,604	54,549	75,349	60,998	49,505
4 Total Sales (Total Sales of Electricity	362,028	413,093	434,981	550,009	505,261	514,631	544,239	550,292	547,662
5 Other Revenue	lue	10,170	10,927	9,395	11,786	13,666	13,089	13,408	17,163	16,920
Total Electric Revenue	ic Revenue	372,198	424,020	444,376	561,795	518,927	527,720	557,647	567,455	564,582
EXPENSES	EXPENSES									
Production	Jeduoni anu 1 ransuurissiou Omenetine Evnemese	102 890	117 173	87 500	147 107	145 634	131 795	143 904	120.307	140.485
R Phircha	Operating Laponer	65 640	72.508	100.437	142.197	91.142	101.283	109.034	116,643	85,107
	Denreciation/Amortization	24.877	23.076	23.969	25,008	25,158	25,680	23,284	23,715	24,947
	Regulatory Amortization	(3,082)	(1,076)	(1,703)	(2,879)	403	(7,744)	8,629	8,101	5,974
		8,319	8,146	9,014	9,955	10,846	11,456	12,913	12,828	14,133
12 Total Produ	Total Production & Transmission	198,644	219,777	219,316	321,388	273,183	262,470	297,764	281,594	270,646
Distribution										
3 Operat	Operating Expenses	14,563	17,329	17,267	18,354	19,081	21,152	20,878	21,299	24,056
14 Deprec	Depreciation/Amortization	11,333	15,611	16,809	17,985	19,240	20,749	22,303	23,794	25,379
15 Taxes (1)	(1)	16,156	17,416	18,216	20,029	22,459	22,699	23,809	25.821	27,448
16 Total Distribution	bution	42,052	50,356	52,292	56,368	60,780	64,600	66,990	70,914	76,883
17 Customer Accounting	ccounting	7,514	7,919	9,646	9,261	10,275	10,336	11,334	11,166	12,363
18 Customer Sc	Customer Service & Information	7,472	12,847	19,736	20,832	21,292	18,487	1,516	1,383	1,454
19 Sales Expenses	Ises	682	571	660	176	4	5	Ŷ	0	0
	Administrative & General	110 30	10 00 35	197 82	C33 44	077 110	10 222	43 310	46.210	640 04
		110°00	101.0	101-007	200,0	10.006	213 01	100 11	16 017	21 503
21 Deprec	Depreciation/Amortization	(0)	1,101	(3)	6	004/01	(7)	0	0	2017
	1 attos Total Admin & General	42.574	43.166	46.146	53.941	55,685	61.846	58,031	63,157	71,445
	Total Electric Expenses	298,938	334,636	347,796	461,966	421,219	0	435,640	428,214	432,791
25 OPERATIN	OPERATING INCOME BEFORE FIT	73,260	89,384	96,580	99,829	97,708	527,720	122,007	139,241	131,791
FEDERAL	FEDERAL INCOME TAX									
6 Current Accrual	strial	5,070	(6,217)	(1, 846)	9,263	6,569	11,499	19,267	(7,683)	4,968
7 Debt Interest	st	0	0	0	0	207	70	1	(136)	
equire Deferred Income Taxes	come Taxes	6,497	26,634	23,983	13,823	16,402	15,684	10,613	46,085	5
29 Amortized ITC - Noxon	(TC - Noxon	0	0	(58)	(83)	(66) Ŭ	(128)	(130)	(128)	(469)
30 Levelized Se	Levelized Settlement Exchange Power	0	0	0.00	0 000	0	0	0 00	(601)	02 200
1 NET OPER	NET OPERATING INCOME	S61,693	S68,967	S74,501	S76,826	S74,629	AE S61,693 S68,967 S74,501 S76,826 S74,629 S500,594	967,268	\$101,212	661,186

WA 2017 Electric

Commission Basis Results of Operations

AVISTA UTILITIES

(000%) Line	(000'S OF DOLLARS) Line	2007	2008	2009	2010	2011	2012	2013	2014	12.2015
°N	No RATE BASE PLANT IN SERVICE									
32	Intangible	\$20,632	\$23,321	\$57,116	\$81,955	\$84,081	\$85,247	\$91,466	\$102,620	\$144,970
33	Production	645,576	657,099	677,646	692,689	706,894	717,448	738,315	746,101	779,441
34	Transmission	259,532	289,302	301,090	312,505	328,012	342,382	359,941	371,971	401,700
35	Distribution	529,067	561,248	602,201	642,143	696,082	743,732	796,640	842,795	895,055
36	General	81,368	91,205	98,727	120,996	140,218	155,104	179,134	196,867	212,726
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
	ACCUMULATED DEPRECIATION/AMORT									
38	Intangible	na	na	па	па	3,744	4,369	17,667	20,242	24,943
39	Production	na	na	na	na	286,300	300,170	314,599	325,531	342,899
40	Transmission	па	na	па	na	111,144	116,316	122,308	123,869	129,936
41	Distribution	па	na	па	na	209,101	221,408	236,201	252,722	273,578
42	General	Па	na	na	na	56,694	61.871	58,357	65,720	73.050
43	43 Total Accumulated Depreciation	526,307	557,426	585,821	629,399	666,983	704,134	749,132	788,084	844,406
44	NET PLANT	1,009,868	1,064,749	1,150,959	1,220,889	1,288,304	1,339,779	1,416,364	1,472,270	1,589,486
45	DEFERRED TAXES	(139,033)	(147,502)	(163,716)	(184,825)	(201,163)	(208,209)	(221,354)	(257,766)	(317,860)
46	Net Plant After Deferred Income Taxes	870,835	917,247	987,243	1,036,064	1,087,141	1,131,570	1,195,010	1,214,504	1,271,626
47	DEFERRED DEBITS AND CREDITS	21,020	19,593	17,776	17,776	18,845	16,438	14,761	10,846	7,458
48	WORKING CAPITAL	0	0	0	18,188	31,877	10,967	16,281	47,807	59,722
49	TOTAL RATE BASE	\$891,855	S936,840	\$1,005,019	\$1,072,028	\$1,137,863	\$1,158,975	\$1,226,052	S1,273,157	\$1,338,806
		\$0	SO	\$0	\$0	\$0	\$0	SO	SO	\$0

Note: The Deferred Debits and Credits Category has been restated in prior years to reflect consistency with the current reporting format,

WASHINGTON ELECTRIC RESULTS **AVISTA UTILITIES**

5.67% 27,448 (175,095) 25,379 11.44% 5,974 14,133 24,056 12,363 1,454 138,312 24,947 21,503 5.974 140,485 85,107 49.942 313,407 41,581 41,581 7 590 1.271.626 12.2015 21,299 11,166 0 1.85% 23,715 23,794 12,828 38,649 0 38,649 5.25% 1,383 (186,117) 16,947 6.88% 8,101 25,821 1.214.504 46.210 17,008 64,456 8,101 120,307 116,643 30.891 2014 12,913 2.31% 36,722 8,629 8.629 36,722 8 63% 1.195.010 20,878 1,516 (201, 471)¢ 128,510 4.52% 23,284 22,303 60,308 11,334 109,034 43.310 14,721 143,904 129.981 2013 (7, 744)(683) 3.44% 25,680 20,749 12,517 (180, 834)(17,018)9.06% 58,946 6.59% 8.327 11,456 22,699 £ 33,805 21,152 10,336 55 34,151 336 1.131.570 101,283 18,487 134,594 583 49.333 131,795 332,391 2012 Exclude Adder Schedule excise taxes (DSM Tariff Rider and Residential Exchange Credit) from Taxes Other Than Income Tax 332,207 (188,583) (20, 235)5.80% 22,459 (812) 19,240 0.96% 4.610 10.846 0 33,305 141,087,141 Exclude Power Supply and Adder Schedule Expenses (DSM Tariff Rider and Residential Exchange Credit) from O&M 10,275 21,292 44.779 123,419 8.60% 25,158 55,304 403 5.013 186 32,680 91,142 19,081 5 145,634 2011 (19,612) (2, 879)20,029 4.95% 7.85% (787) 10.61% 142,197 18,354 44,662 382,589 (249,369) 25,008 17,985 6,244 3,365 9,955 29,986 29,451 1,036,064 **Electric Data for Escalators** 20,832 176 13,650 9,277 252 147,107 9,261 41 52,270 2010 Exclude Adder Schedule amortizations (Residential Exchange Credit) from Regulatory Amortizations 5.60% (146,538) (19,005) 23,969 16,809 5.65% (1,703)18,216 3 (762) 26,626 9.22% 4.005 9,014 100,437 17,267 19,736 9,646 38,461 273,806 08,289 48,466 2,302 27,227 162 987,243 87,599 660 27 7,688 2009 (488) 17,416 (3) 3.25% 72,508 17,329 7,919 (12,172) 6.81% (1,076) 8,146 15,611 3.576 12,847 35,982 264,279 (152, 984)99,146 7.52% 23,076 7,187 2,500 25,559 144 25,215 117,123 24 571 45.874 917,247 2008 (269) 2.72% (3,082)16,156 -3.93% (135,719) (6,711)3.81% 24,877 11,333 5,582 8,319 6 24,466 65,640 7,472 35,844 234,605 92,212 6.739 2,500 24,422 14,563 7,514 682 37 225 102,890 42.949 870.835 2007 CBR Ln 10 CBR Ln 9 CBR Ln 11 CBR Ln 15 CBR Ln 22. CBR Ln 46 CBR Ln 7 CBR Ln 19 CBR Ln 8 CBR Ln 13 CBR Ln 17 CBR Ln 18 CBR Ln 20 CBR Ln 14 CBR Ln 21 (1) Corrected excise tax error in 2009-2015. Adjusted Taxes Other Than Income Tax Deduct DSM Tariff Rider Excise Tax Total Operating & Maintenance Expenses Deduct DSM Taniff Rider Expenses Net Plant After Deferred Income Tax Deduct Res X Credit amortization Deduct Res X Credit Excise Tax Adjusted Regulatory Amortizations Deduct Power Supply Expenses Total Taxes Other Than Income Tax Depreciation/Amortization Deduct Res X Credit Expenses Total Depreciation/Amortization Customer Service and Information Adjusted Operating Expenses Administrative and General Administrative and General Administrative and General Regulatory Amortizations Production/Transmission Production/Transmission Production/Transmission Customer Accounting (000'S OF DOLLARS) Purchased Power Distribution (1) Distribution Distribution Sales 17 13 14 15 16 19 22 23 24 25 25 26 27 Line Ň. 1011 12 1820 4 Ś 9 5 00 6

WA 2017 Electric

(10,512) 2,450 -29.56%

(3,691) (267)

(3,062)

(282)

10,622) 3,479 0.42%

(9,662) 3,464

(1,489) (8,285) 3,315

(1,752) (9,102)

(640)

(448)

(1,839) (6,213)

(221)

(6,876) 3.96%

(8,333)

(6.133) -2 13%

4.50%

17.86%

-0.03%

-0.02%

-6.44%

2,812

2,813

2,814

2,875

3,073

16,920

17,163

13,408

13,089

13,666

11,786

9,395

10,927

10,170

CBR Ln 5

Exclude Power Supply and Transmission Wheeling from Other Operating Revenue

Deduct Decoupling Deferred Revenue and Provision for Rate Refund

Other Operating Revenue

Deduct Power Supply Other Revenue Deduct Transmission Other Revenue

29 30 33 33

Adjusted Other Revenue

5.16%

3 84%

5.79%

1.86%

6.14%

6.67%

7.28%

5.04%

1.98%

(,137,863

1,072,028

,005,019

936,840

CBR Ln 49

Total Rate Base

28

1.338,806

273,157

.226,052

4 70%

1.63%

5.61%

4 09% ,158,975

4.93%

4.95%

7.63%

5.33%

%LL-891,855

Page 8 of 40

Avista Proposed Based on Commission Order No. 05 Docket, No. UE-150204	mmission O	rder No. 05 D	ocket, No. I	JE-150204					12.2015
	2007	2008	2009	2010	2011	2012	2013	2014	2015
Net Plant after DFIT	870,835	917,247	987,243	1,036,064	1,087,141	1,131,570	1,195,010	1,214,504 Per CBR	1,271,626 UPDATED
Annual Increase (slone helow)	50 100								
Aririuar iricrease (siope below) Rate (Annual)	3.94%								
Rate (2-year, to 2017)	7.88%	7.88% (Escalation Factor)	ictor)						
		Not Dlant after DEIT (Flectric)	IT /Elactri	-					
		וון מווכו טו		-					
1,350,000									
1,300,000									
1,250,000									
1,150,000				γ =	y = 50100x - 1E+08	~			
1,100,000					R² = 0.994				
1,050,000									
1,000,000									
950,000	and a second								
000'006									
850,000									

Revised Exhibit No. (EMA-7)

Bench Request 10.4 - Attachment B

850,000

Attachment B
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2011 2012 2013 2014 2015	24 58,946 60,308 64,456				•		:	y = 3360.4x - 7E+06 R² = 0.9793					
	0		ectric)					y = 3360 R ² =					
Docket, No. U	48,466	Factor)	Depreciation/ Amortization (Electric)										C100
rder No. 05	45,874	,,360.4 4.68% 9.36% (Escalation Factor)	on/ Amor										0000
mmission 0	42,949	3,360.4 4.68% 9.36%	Depreciati										
Avista Proposed Based on Commission Order No. 05 Docket, No. UE-150204	Depreciation/ Amortization	Annual Increase (slope below) Rate (Annual) Rate (2-year, to 2017)	_										1000
Avista Propo	Depreciation/	Annual Increase (slope Rate (Annual) Rate (2-year, to 2017)		75,000	70,000	65,000	60,000	55,000	50,000	45,000	40,000	35,000	30,000

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	2007	2008	2009	2010	2011	2012	2013	2014	2015
Adjusted Taxes 24,422 25,215 26,626 29,451	24,422	25,215	26,626	29,451	32,680	33,805	36,722	0	41,581 UPDATED (1)
Annual Increase (slope below) Rate (Annual) Rate (2-year, to 2017)	2,224.7 5.35% 10.70% (Escal	(Escalation Factor)	actor)						
	Adjus	Adjusted Taxes (Electric)	(Electric)						
45,000									
40,000					•				
35,000		•			y = 2224.7x - 4E+06 R ² = 0.9875	· 4E+06 (75			
30,000	1					1			
25,000	•								
20,000 2006 2007 2008	2009	2010 2011	1 2012	2013 2	2014 2015	2016			

WA 2017 Electric

(1) Corrected excise tax error in 2009-2015.

Avista Proposed O&M Expense Growth Trend	ed O&M Ex	pense Gro	wth Trend		8000	0000	010	2011	2012	2012	111	12.2015 2015
Adjusted Operating Expenses	ating Expens	ses	92	12	99,146	108,289	113,650	123,419	2012 134,594	128,510	1 30,891	136,009
Annual Increase (slope below)	e (slope belc	(wc	2	5,530.1								(1)
Rate (Annual) Rate (2-year, to 2017)	2017)		4 6	4.07% 8.13% (Esc	4.07% 8.13% (Escalation Factor)	or)						
		u port		partered	Evanação		Ľ					
		Ínt	usieu O		Aujusteu Upei atilig Experises 2007-2013	· 2001-20.	T					
160,000												
140,000												
							•					
120,000			3									
100,000								y = 5530.1x - 1E+07 R ² = 0.9008	1E+07)8			
80,000												
60,000												
40,000												
20.000												
2006	2007	2008	2009	2010	2011	2012 20	2013 2014	4 2015	2016			



Bench Request 10.4 - Attachment B

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Line				Revenue Model	Forecast	Billing Determinant	Revenue		Weight x Growth
Ended I	Ended De Rate		Schedule	12 ME 09.2015	2017	Growth	12 ME 09 2015	Weight	
				[A]	[B]	[C] = ([B] - [A])/[A]	[D]	[E] = [D] / SUM([D])	$[F] = [C] \times [E]$
1	RESIDENTIAL	Basic Charge	SCHEDULE 1	2,481,909	2,528,810	1_89%	21,096,227	4.26%	0.08%
2	GENERAL SVC.	Basic Charge	SCH_11,12	369,248	377,749	2_30%	6,646,464	1.34%	0.03%
m	LG GEN SVC	Fixed Demand/Cust	SCH. 21,22	24,164	24,310	0.61%	12,082,000	2.44%	0.01%
4	EX LG GEN SVC	Fixed Demand/Cust	SCHEDULE 25	252	254	0.67%	5,292,000	1.07%	0.01%
S	PUMPING	Basic Charge	SCH. 30, 31, 32	29,170	29,595	1.46%	525,060	0.11%	%00"0
9	ST & AREA LTG	Basic Charge	SCH. 41-48						
7	RESIDENTIAL	Volumes	SCHEDULE 1	2,375,997,614	2,465,339,689	3.76%	189,973,890	38.37%	1.44%
00	GENERAL SVC.	Volumes	SCH 11,12	596,483,095	594,879,353	-0.27%	61,874,875	12.50%	-0.03%
ወ	LG GEN SVC.	Volumes	SCH 21,22	1,425,928,125	1,434,040,121	0,57%	99,936,477	20.19%	0.11%
10	EX LG GEN SVC	Volumes	SCHEDULE 25	1,108,671,541	1,145,620,988	3,33%	52,632,200	10.63%	0.35%
11	PUMPING	Volumes	SCH 30, 31, 32	154,884,909	133,667,852	-13.70%	11,985,355	2.42%	-0.33%
12	ST & AREA LTG	Volumes	SCH 41-48	25,597,340	24,453,677	0.00%	6,952,992	1 40%	0.00%
13	RESIDENTIAL	Demand	SCHEDULE 1				14		
14	GENERAL SVC.	Demand	SCH 11,12	407,826	402,284	-1.36%	2,453,871	0.50%	-0.01%
15	LG. GEN. SVC.	Demand	SCH 21,22	2,838,030	2,748,136	-3.17%	17,086,327	3.45%	-0.11%
16	EX LG GEN SVC	Demand	SCHEDULE 25	1,293,261	1,290,752	-0.19%	6,526,238	1.32%	0.00%
17	PUMPING	Demand	SCH. 30, 31, 32						
18	ST & AREA LTG	Demand	SCH. 41-48						
19	Total						495,063,975	100.00%	1.56%
	Tatal Customore			3 QUA 743	3 QKD 718	1 0202			
	Total Violumers			263 633 683 3	5 708 001 681	70V0 L			
	T			570(700') 00'C	100,100,001,0	0/ +2.1 /071 C			
	I otal Demand			4,11,666,4	4,441,1/2	-2.10%0			

09.2015 TO 2017 WEIGHTED REVENUE GROWTH **ELECTRIC BILLING DETERMINANT INDEX**

(4) OVERALL NET IMPACT to revenue requirement of November Power Supply Update.

Staff_DR_030-Supplemental 2 Attachment B

Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adiustment Pro Forma - 02.2015 Historical	tion rma Net Cost rma - 09.2015 I	Historical Loads	Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 09.2015 Historical Loads	on ma Net Cost ma - 09.2015 Hist c	orical Loads	Nov Update NET	Nov Update NET
November 2016 PF Update	date		Per Avista Rebutta	uttal		CHANGE	CHANGE
	2017 PF	Column [K]		2017 PF		2017 PF	2017 PF
Including November Power	Power	Total		Power	Total	Power	Total
Supply Update	Supply Svstem	Washington Amounts		Supply System	Mashington	System	Amounts
P/T Allocation Percentages		65.63% (4)	P/T Allocation Percentages		65,63%	(4)) 65.63%
447 Sales for Resale	\$56,545	\$37,110	447 Sales for Resale	\$57,504	\$37,740	-\$959	-\$629
453 Sales of Water and Water Power	466	306	453 Sales of Water and Water Power	466	306		00
454 MISC Rents	0	11 607	454 IVISC REULS 466 Transmission M/heeling Bevenue System	16.428	10 782	\$1 394 (2)	
456 Transmission Wheeling Revenue System 456 Transmission Wheeling Revenue Direct WA	778'/L	0			0		0
456 Transmission Wheeling Revenue Direct ID	0	00			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	74,833	49,113	Total Revenue	74,398	48,827	435	285
							Bend
501 Thermal Fuel Expense	29,205	19,167	501 Thermal Fuel Expense	29,225	19,180	-\$20	- 1
546 Other Power Gen Supvsn & Eng	0	0	546 Other Power Gen Supvsn & Eng	0	0		Re
547 Other Fuel Expense	73,184	48,031	547 Other Fuel Expense	76,583	50,261	-\$3,399	-2,23 P
536 Water for Power	1,029	675	536 Water for Power	1,029	675		es:
555 Purchased Power	113,092	74,222	555 Purchased Power	109,783	72,051	\$3,309	2,172
549 Misc Other Gen Expense	0	0	549 Misc Other Gen Expense	0	0		Q .4
550 Rents	0	0	550 Rents	0	0		ĿR
556 System Control & Dispatch	0	0	556 System Control & Dispatch	0	0		ŝ
557 Other Expenses	407	267	557 Other Expenses	407	267		<u>i</u> sę
XXX Other Expenses-Direct WA	0	0	XXX Other Expenses-Direct WA		0 000	0174	ed ç
565 Trans, of Elec. by Others	17,596	11,548	565 Trans, of Elec. by Others	703 703	11,660	0/14-	
I otal Expense	234,013	118,001		00/100	000,00	007	tac
Net Income Before Income Taxes	-159,680	-104,798	Net Income Before Income Taxes	-160,395	-105,267	715 (3	(3) (2) (3)
Federal Income Tax 35%		-36,679	Federal Income Tax	35%	-36,844		nt-B
Net Income		-\$68,119	Net Income		-\$68,425		\$305
Net Revenue Requirement Impact Net Revenue Requirement Impact (Grossed Down)	Ē		[USING HISTRICAL LOADS]	0	CF 0.61931		-\$493 (\$486)
debar ei bebreei teerterihe dear Steare Contractoriteriteri	7100 option por	rie 2017 Attrifter Studie See unde	dated Exh. No. EMA 7. column [K] pages 4 and 5 (undated model provided with Attachment B - pages 1-16)	model provided with A	t and D made	-16)	

(See Revised Exhibit No. EMA-7)

Bench Request 10.4 - Attachment B

(1) Washington Power Supply adjustment incuded in updated electric 2017 Attrition Study - See updated Exh. No. EMA-7, column [K] pages 4 and 5 (updated model provided with Attachment B - pages 1-16)

Increase in Transmission Wheeling Revenue totals \$915,000 (Washington share).
 Increase in Net Power Supply <u>Expense</u> totals \$445,000, excluding Transmission Revenue of \$915,000, see Note (1), (\$459,000 - \$915,000)

Revenue Requirement impact (reduction) -\$485,000: \$467,000 (increase in power supply expense) + -\$960,000 (increase in Transmission Revenues), resulting in overall net reduction in revenue requirement of -\$485,000. (4) OVERALL NET IMPACT to revenue requirement of November Power Supply Update.

(See Revised Exhibit No. EMA-7)

Bench Request 10.4 - Attachment B

μ	ATTRITION ADJUSTMENT RELATED TO RETAIL REVENUE GROWTH AND ASSOCIATED POWER SUPPLY COST	. REVENU Y COST	E GROWTH AND		Including	Including November Power Supply Update	ower
	(000'S OF DOLLARS)			Both updated with Nov	d with Nov		
	November 2016 Update			update	ate		
Line No.	DESCRIPTION	(Note 1)	Revenue Growth and Power Supply Cost	Power Supply Cost Test Year Load	Power Supply Cost Rate Year Load	Incremental Power Supply Cost	Retail Revenue <u>Growth</u>
	REVENUES		Column [L] (1)				
+ N	Total General Business Interdepartmental Sales		7,724				7,724 15
ω4	Sales for Resale Total Sales of Electricity		-2,647 5,092	37,110	34,463	-2,647	7,739
ഗഗ	Other Revenue Total Electric Revenue		5,091	49,113	46,465	-1-	7,739
► 8 6 Ç	EXPENSES Production and Transmission Operating Expenses Purchased Power Depreciation/Amortization Regulatory Amortization		-1 871	79,689 74,222	79,688 75,093	-1 871	
12	Taxes Total Production & Transmission		870	153,911	154,781	870	0
6 7 9 6 7 9	Distribution Operating Expenses Depreciation/Amortization Taxes Total Distribution	0.038473	297 297	o	0	0	297 297
17 19 19	Customer Accounting Customer Service & Information Sales Expenses	0.006739	52				52
5 2 2	Administrative & General Operating Expenses Depreciation/Amortization Taxes	0.002000	15				15
23 24	Total Admin. & General Total Electric Expenses		15 1,235	153,911	154,781	870	15 365
25	OPERATING INCOME BEFORE FIT		3,856	-104,798	-108,316	-3,518	7,374
26 27 equirer 29	FEDERAL INCOME TAX 26 Current Accrual 27 Debt Interest equirem Deferred Income Taxes 29 Amortized ITC - Noxon		1,350	-36,679	-37,911	-1,231	2,581
30	NET OPERATING INCOME		2,506	-68,119	-70,405	-2,287	4,793
	Note 1: 09.2015 Washington electric revenue conversion factor amounts	version fact	tor amounts.				

incremental load expense (column [K])

		Bench Requ	Bench Request 10.4 - Attachment B		(See Revised Exhibit No. EMA-7)	:xhibit No. EN	A-7)
WA Powe Rate Case Power Supply A Novem D	Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - <u>2017 Forecast Loads</u> November 2016 Update	Forecast Loads	Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - <u>2017 Forecast Loads</u> Per Avista Robuttal	oration 5 Forma Net Cost Pro Forma - <u>2017 Forec</u> : Rebuttal	ast Loads	Nov Update NET CHANGE	Nov Update NET CHANGE
Including November Power Supply Update P/T Allocation Percentages	2017 PF Power Supply System	Total Washington <u>Amounts</u> 65.63% (3)	P/T Allocation Percentages	2017 PF Power Svstem	Total Washington Amounts 65,63%	2017 PF Power Supply <u>System</u> (3)	2017 PF Total Washington Amounts 65.63%
 447 Sales for Resale 453 Sales of Water and Water Power 454 Misc Rents 456 Transmission Wheeling Revenue 456 Transmission Wheeling Revenue 456 Other Electric Revenue 456 Other Electric Revenue 456 Other Electric Revenue 10tal Revenue 	(1) \$52,511 466 0 System Direct WA Direct ID Direct ID 0 0 0 0 0 0 0	\$34,463 306 11,697 0 0 0 46,465	 447 Sales for Resale 453 Sales of Water and Water Power 454 Misc Rents 456 Transmission Wheeling Revenue System 456 Transmission Wheeling Revenue Direct ID 456 Other Electric Revenue 456 Other Electric Revenue-Direct WA Total Revenue 	\$53,658 466 466 16,428 WA 16,428 0 0 0 0 70,552	\$35,216 306 10,782 0 0 46,303	-\$1,147 \$1,394 (2) 247	-\$753 \$915 0 0 0 0 0 0 0
 501 Thermal Fuel Expense 546 Other Power Gen Supvsn & Eng 547 Other Fuel Expense 536 Water for Power 555 Purchased Power 554 Misc Other Gen Expense 550 Misc Other Gen Expense 556 System Control & Dispatch 555 Other Expenses xxx Other Expenses Xxx Other Expenses Total Expense Total Expense 	29,205 73,184 1,029 114,418 114,418 0 407 235,839	19,167 48,031 673 675,093 75,093 0 0 267 11,548 11,548	 501 Thermal Fuel Expense 546 Other Power Gen Supvsn & Eng 547 Other Fuel Expense 536 Water for Power 556 Wisc Other Gen Expense 508 Rents 556 System Control & Dispatch 557 Other Expenses xxx Other Expenses-Direct WA 565 Trans. of Elec. by Others Total Expense 	29,225 76,58 1,029 111,068 407 407 236,078	19,180 50,261 675 72,894 0 267 11,660 11,660	-\$20 -\$3,399 \$3,350 -239	Bench Request 10.4 Revised 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Net Income Before Income Taxes Federal Income Tax 35% Net Income Net Revenue Requirement Impact Net Revenue Requirement Impact (Grossed Down)	-165,040 35% 35sed Down)	-108,316 -37,911 -\$70,405 USING FORECAS	8,316 Net Income Before Income Taxes 7,911 Federal Income Tax 0,405 Net Income FORECASTED LOADSI	-165,526 35%	-108,635 -38,022 -\$70,613 CF	486 0.61931	Attachment B 200 (62335) (4)

(1) Washington Power Supply adjustment using forecasted loads. The difference in power supply expense using test period loads versus forecasted loads, is included in Revenue Growth adjustment shown in column [L] - See updated Exh. No. EMA-7, column [L] pages 4 and 5. (see updated model provided as Attachment A - pages 1-16)
 (2) Increase in Transmission Wheeling Revenue totals \$915,000 (Washington share).
 (3) P/T Ratio updated from 64.71% to 65.63% per Avista Rebuttal, inclusion of updated P/T ratio consistent with WUTC Staff.
 (4) OVERALL NET IMPACT to revenue requirement of November Power Supply Update.

	(e) 6 Months -								2018)64 \$534,836	\$543,742	8.03% 3.40%	revised downward to \$9	7 2018 0,101 \$10,485 9,772 \$8,906 (\$329) (\$1,579)
	(p)	2017 Attrition Results							7100	\$39,772	\$495,064		8.0	request is being 1	201 \$4 \$3
	(c)	Attrition Study Results	\$1,486,821	7.68%	\$114,188	\$84,040	5.65%	\$30,148	0.61931	\$48,678	\$495,064	\$543,742	9.83%	to June 2018 (6 months)	Total (18 months) \$50,586 \$48,678 (\$1,908) Growth", see pages 4 and
ITION STUDY ient 15	(q)	Revenue Growth Factor	1.018986			1.018986								for 2017. January	and [L] "Revenue
CTRIC ATTR enue Requiren cember 31, 201 ars)	(a)	Attrition Balances	\$1,515,049			\$85,635					()			ıg of \$38.6 million	e Requirement Supply Update pply Update (2) med Energy Cost"
AVISTA 2018 UPDATED WASHINGTON ELECTRIC ATTRITION STUDY Calculation of General Revenue Requirement Twelve Months Ended December 31, 2015 (000's of Dollars)		Description	2018 Rate Base	Rate of Return	Net Operating Income Requirement	2018 Net Operating Income (at 2016 rates)	2018 Rate of Return (at 2016 rates)	2018 Net Operating Income Deficiency (Surplus)	Gross-up Conversion Factor	2018 Attrition Revenue Deficiency	2018 Total General Business Revenues (at 2016 rates)	Attrition-based 2018 revenue requirement	Percent Revenue Requirement Change	(1) The Companys is not requesting a higher increase than its original filing of \$38.6 million for 2017. January to June 2018 (6 months) request is being revised downward to \$9 million and 3.4%.	Total (18 months) Rebuttal Revenue Requirement Total (18 months) Rebuttal Revenue Requirement \$50,586 Revised Including November Power Supply Update Overall Net Reduction due to November Power Supply Update (2) (\$1,908) (\$1,908) (\$1,908) (\$1,908) (\$1,908) (\$1,908) (\$1,908) (\$1,908) (\$1,908) (\$2) Includes impact of power supply cost update on columns [K] "Pro Formed Energy Cost" and [L] "Revenue Growth", see pages 4 and 5.
		Line No.	1	2	б	4	5	9	٢	8	6	10	11	(1) The Company. million and 3.4%.	(2) Include

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WA 2018 Electric

Revised Exhibit No. __(EMA-9)

Bench Request 10.4 - Attachment B

D

Proposed Cost of Capital Washington - Electric System

Twelve Months Ended December 31, 2015

Proposed Cap Structure*			
Component	Capital Structure	Cost	Weighted Cost
Total Debt	51.50%	5.59%	2.88%
Common	48.50%	9.90%	4.80%
Total	100.00%		7.68%

*Based on 2017 estimated capital structure and cost of debt.

UPDATED 08/1/2016

Revenue Conversion Factor Washington - Electric System Twelve Months Ended December 31, 2015

Line No.	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.006739
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038473
5	Total Expense	0.047212
6	Net Operating Income Before FIT	0.952788
7	Federal Income Tax @ 35%	0.333476
8	REVENUE CONVERSION FACTOR	0.619312

Bench Request 10.4 - Attachment B	

Revised Exhibit No. (EMA-9)

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WA 2018 Electric

Model Model <th< th=""><th>(I) Washi</th><th></th><th></th><th>*</th><th>2018 UF</th><th>DATEDE</th><th>LECTRI</th><th>CATTRI</th><th>2018 UPDATED ELECTRIC ATTRITION REVENUE REQUIREMENT</th><th>ENUE RE</th><th>QUIREME</th><th></th><th>Other Cost & De</th><th>A entreve</th><th></th><th></th><th></th><th></th></th<>	(I) Washi			*	2018 UF	DATEDE	LECTRI	CATTRI	2018 UPDATED ELECTRIC ATTRITION REVENUE REQUIREMENT	ENUE RE	QUIREME		Other Cost & De	A entreve				
Induction Induction <t< th=""><th></th><th>5000s</th><th></th><th>Det</th><th>termine Base</th><th>Cost and Kever</th><th>nue to Escala</th><th>te</th><th></th><th></th><th>Scalate Non-E</th><th>T</th><th>VILLET COST OF ING</th><th></th><th></th><th></th><th>Ĩ</th><th></th></t<>		5000s		Det	termine Base	Cost and Kever	nue to Escala	te			Scalate Non-E	T	VILLET COST OF ING				Ĩ	
Tanja angle to the state of the st				(less) 12,2015 Normalized Net Power		Net Retired Meter Deferral & Amort Adjustment				Escalation Factor	Non-Energy Cost Escalation Amount	Trended 12ME 06 2018 AMA Non-Energy Cost				-	ME 06,2018 MA Revenue and Cost]+[K]+[L]+	
(v) (v) <th>CBR Lir. Number</th> <td>2</td> <td></td> <td>Supply Cost</td> <td></td> <td></td> <td>Expenses2</td> <td></td> <td>Base</td> <td></td> <td>[1]=[H]=[1]</td> <td>[G]+[I]=[J]</td> <td></td> <td></td> <td>- 1</td> <td></td> <td>[0] = [N] +[</td> <td></td>	CBR Lir. Number	2		Supply Cost			Expenses2		Base		[1]=[H]=[1]	[G]+[I]=[J]			- 1		[0] = [N] +[
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Cuend S Cr305 S Cr305 </td <th>40</th> <td>Distribution</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$ (271,302)</td> <td>9 85%</td> <td>\$ (26,722)</td> <td>\$ (298,024)</td> <td></td> <td></td> <td>69</td> <td></td> <td>(298,112)</td> <td></td>	40	Distribution							\$ (271,302)	9 85%	\$ (26,722)	\$ (298,024)			69		(298,112)	
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¹ Workpapers for 12.2015 Commission Basis Reports provided with Staff_DR_030 - Attachment G. ¹ Includes Plant Held for Furture Use. 7,090 3,794 5.65% 14. RATE OF RETURN 7.28% 7.68% 5.65% 14. ATTRITION ADJUSTED REVENUE REQUIREMENT 7.68% 5.65% 14. Proposed Rate of Return 7.68% 5.65% 2.700 2.716 Proposed Rate of Return 0.6191 5.0720 0.6191 2.61936 Return on Plant in Service at Proposed Rate 0.6191 5.0720 0.6191 Return on Plant in Service at Proposed Rate 0.6191 5.0720 0.6191 Return on Plant in Service at Proposed Rate 8.064 1.018986 0.6191 Return on Plant in Service at Proposed Rate 0.6191 5.040 0.6191 Return on Plant in Service at Proposed Rate 8.064 1.018986 0.6191 Return on Plant in Service at Proposed Rate 8.064 1.018986 0.6191 Return on Plant in Service at Proposed Rate 8.064 1.018986 0.6191 Return on Plant in Service at Proposed Rate 8.064 1.018986 0.6191 Return on Plant in Service Return fequir	49	TOTAL RATE BASE			\$ (12,163)	S	S	S	\$1,326,643			S 1,452,343		s	1.1		1,515,049	
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Return on Plant in Service at Proposed Rate Operating Income Deficiency Revenue Conversion Factor Revenue Acquirement Attrition Adjusted Revenue Requirement	20	Proposed Rate of Return														6	7.68%	Pro Forma
Operating Income Detectory Revenue Conversion Factor Revenue Growth Factor Attrition Adjusted Revenue Requirement	15	Return on Plant in Service at Proposed Kate) 69	30.720	
S Revenue Requirement Revenue Growth Factor Attrition Adjusted Revenue Requirement S	70	Revenue Conversion Factor														•	0.61931	
Revenue Growth Factor Attrition Adjusted Revenue Requirement S	54	Revenue Requirement														69		
Attrition Adjusted Revenue Requirement	55	Revenue Growth Factor														1	1.018986	
	56	Attrition Adjusted Revenue Requirement														S	48,678	

Bench Request 10.4 - Attachment B

Revised Exhibit No. (EMA-9)

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WA 2018 Electric

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Operations
of
Results
Basis
Commission

AVISTA UTILITIES

\$326,335 \$3 739 739 34,954 34,954 10,170 372,198 4 372,198 4 4 372,198 10,800 102,890 102,890 102,890 102,890 102,890 103,817 ation 8,319 ation 8,319 ation 103,644 24,877 ation 8,319 ation 103,644 24,877 ation 103,644 24,877 ation 103,644 24,877 ation 103,644 24,877 ation 103,644 24,877 ation 103,644 24,877 ation 103,644 24,877 ation 103,644 24,877 ation 103,644 24,877 ation 103,644 24,877 ation 103,644 24,877 ation 103,644 24,877 ation 103,764 24,877 ation 103,764 24,877 ation 103,764 24,877 ation 103,764 24,877 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,874 ation 103,974 ation 103,874 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 ation 103,974 103,974 103,974 103,974 103,974 103,974 103,974 103,974 103,974 103,974 103,974 103,974 103,974 103,974 10,9744 10,974 10,974 1	5365,425 54 820 820 46,848 13,093 4 10,927 4 72,508 1 72,508 1 23,076 (1,076) 8,146 23,076 (1,076) 23,076 1,076) 1,123 11,7,123 11,7,123 13,125 11,123 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 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15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,011 15,01	5402,618 31,491 434,981 434,981 444,376 444,376 100,437 23,969 (1,703) 9,014 219,316 219,316 11,267 11,267	\$415,740 790 550,009 11,786 561,795 561,795 147,107 142,197 25,008 (2,879) 9,555 321,388 321,388	8451,837 820 52,604 505,261 13,666 518,927 91,142 25,158 91,142 25,158 10,846 10,846 273,183	\$459,266 \$16 \$4,549 \$14,631 13,089 \$27,720 \$27,720 131,795 101,283 25,680 (7,744) 11,456 11,456	\$468,006 884 75,349 544,239 13,408 13,408 13,408 13,408 13,408 13,408 13,408 13,408 13,408 13,408 13,408 13,408 13,506 10,0034 23,284 8,629 10,0034 23,284 23,284 23,284 23,284 23,284 23,284 23,284 23,284 23,296 23,296 23,296 23,296 23,296 23,296 24,239 257,647 23,296 24,239 257,647 23,296 24,239 257,647 25,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 26,276 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\$326,335 \$326,335 \$33 \$72,138 732,138 4 \$372,138 4 10,170 \$56,640 102,890 1 \$5,640 24,877 319 instation 24,877 3319 instation 24,877 3319 instation 198,644 2		402,618 872 872 873 9,395 444,376 444,376 444,376 (1,703) 9,014 23,969 (1,703) 9,014 219,316 219,316 11,809	8415,740 790 550,009 551,795 561,795 561,795 147,107 142,197 25,008 (2,879) 9,555 321,388 321,388	8451,837 820 505,2604 505,261 13,666 518,927 91,142 91,142 25,158 403 10,846 273,183	8439,266 816 54,549 514,631 13,089 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,770 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,720 527,770 527,770 527,770 527,770 527,770 527,770 527,770 527,770 527,770 527,770 527,770 527,770 527,770 527,770 527,770 527,770 526,680 527,770 526,680 526,680 526,680 526,680 526,770 526,680 526,770 526,680 526,770 526,680 526,770 526,680 526,770 526,680 526,770 526,580 526,770 526,580 526,770 526,580 526,770 526,580 526,770 526,580 526,770 526,580 526,580 526,580 526,580 526,770 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580 526,580	3468,006 884 75,349 544,239 13,408 13,408 13,408 13,408 13,408 13,408 13,408 13,408 13,408 13,904 109,034 23,284 23,284 23,284 23,284 23,294 36,294 23,764 23,764 237,764	\$488,572 922 60,998 550,292 17,163 567,455	928 928 49,505
759 34,954 362,028 4 10,1708 4 372,198 4 372,198 4 65,640 102,890 1 65,640 12,800 1 3,082 attion 24,877 attion 3,082 smission 198,644 2		31,491 31,491 9,3981 9,3981 87,599 100,437 23,969 (1,703) 9,014 219,316 219,316 219,316 11,7,267 11,267 11,267 11,267	790 550,009 11,786 561,795 561,795 147,107 142,197 25,008 (2,879) 9,955 321,388 321,388	20,820 505,261 13,5,261 518,927 518,927 91,142 25,158 403 10,846 10,846 273,183	54,549 514,631 13,089 527,720 527,720 527,720 527,720 131,795 101,283 25,680 (7,744) 11,456 11,456	75,349 544,239 13,408 557,647 557,647 143,904 143,904 143,904 143,904 143,004 143,004 143,004 12,913 2,97,764	522 60,998 550,292 17,163 567,455	49,505
372,198 4 372,198 4 372,198 4 372,198 4 102,890 1 65,640 24,877 tration 24,877 ation 3,082 strition 3,19 smission 198,644		31,4491 9,395 444,376 444,376 23,969 (1,703) 9,014 219,316 219,316 219,316 17,267 16,809	112,479 550,009 11,786 561,795 561,795 142,197 25,008 (2,879) 9,955 321,388 321,388 18,354	22,004 505,261 13,666 518,927 91,142 25,158 25,158 403 10,846 273,183	24,347 514,631 130,208 527,720 527,720 131,795 101,283 25,680 (7,744) 11,456 11,456 262,470	547,547 544,239 557,647 557,647 143,904 143,904 193,034 23,284 8,629 8,629 12,913 297,764	550,292 17,163 567,455	cnc*6+
362,028 4 10,170 372,198 4 sion 102,890 1 65,640 24,877 24,877 24,877 34,877 34,877 34,877 34,877 34,877 34,877 34,877 34,877 34,877 34,877 34,877 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 34,977 347 34,977 347 377 34,977 347 377 34,977 347 377 34,977 347 3777 34,977 3777 34,977 347 3777 34,977 3777 34,977 347 3777 34,977 3777 34,977 3477 3477 3477 3477 3477 34,9777 34,9777 34,977 34,9777 34,9777 34,9777 34,9777 34,9777 34,9777 34,9777 34,9777 34,9777 34,9777 34,9777 34,9777 34,9777 34,9777 34,9777 34,9777 3		434,381 9,395 87,599 100,437 23,969 (1,703) 9,014 219,316 219,316 17,267 16 809	550,009 11,786 561,795 147,107 25,008 (2,879) 9,955 321,388 321,388 321,388	505,261 13,666 518,927 91,142 25,158 25,158 25,158 10,846 10,846 273,183	24,651 13,089 527,720 131,795 101,283 25,680 (7,744) 11,456 262,470 262,470	244,239 13,408 557,647 143,904 109,034 23,284 8,629 12,913 297,764	567,455	
I0,170 10,170 tevenue 372,198 4 Transmission 102,890 1 Expenses 65,640 1 Power 24,877 3,082) y Amortization 24,877 3,082) m & Transmission 198,644 2		9,395 444,376 87,599 100,437 23,969 (1,703) 9,014 219,316 219,316 17,267 16,809	11,786 561,795 561,795 147,107 142,197 25,008 (2,879) 9,955 321,388 321,388	13,666 518,927 145,634 91,142 25,158 25,158 25,158 10,846 273,183	13,089 527,720 527,720 131,795 101,283 25,680 (7,744) 11,456 262,470	13,408 557,647 143,904 109,034 23,284 8,629 12,913 297,764	17,163 567,455	547,662
372,198 4 102,890 1 65,640 24,877 (3,082) 8,319 198,644 2		444,376 87,599 100,437 23,969 (1,703) 9,014 219,316 219,316 219,316 17,809	561,795 147,107 142,197 25,008 (2,879) 9,955 321,388 18,354	518,927 145,634 91,142 25,158 403 10,846 273,183	527,720 131,795 101,283 25,680 (7,744) 11,456 262,470	557,647 143,904 109,034 23,284 8,629 12,913 297,764	567,455	16,920
102,890 1 65,640 24,877 (3,082) 8,319 198,644 2		87,599 100,437 23,969 (1,703) 9,014 219,316 219,316 17,267 16 809	147,107 142,197 25,008 (2,879) 9,955 321,388 18,354	145,634 91,142 25,158 403 10,846 273,183	131,795 101,283 25,680 (7,744) 11,456 262,470	143,904 109,034 23,284 8,629 12,913 297,764		564,582
102,890 1 65,640 24,877 (3,082) 8,319 198,644 2		87,599 100,437 23,969 9,014 9,014 219,316 11,267 16 809	147,107 142,197 25,008 (2,879) 9,955 321,388 321,388	145,634 91,142 25,158 403 10,846 273,183	131,795 101,283 25,680 (7,744) 11,456 262,470	143,904 109,034 23,284 8,629 12,913 297,764		
102,890 1 65,640 24,877 (3,082) 8,319 198,644 2		87,599 100,437 23,969 (1,703) 9,014 219,316 219,316 117,267 16 809	147,107 142,197 25,008 (2,879) 9955 321,388 321,388 18,354	145,634 91,142 25,158 403 10,846 273,183	131,795 101,283 25,680 (7,744) 11,456 262,470	143,904 109,034 23,284 8,629 12,913 297,764		
65,640 24,877 (3,082) 8,319 198,644 2		100,437 23,969 (1,703) 9,014 219,316 219,316 17,267 17,267 16,809	142,197 25,008 (2,879) 99555 321,388 18,354	91,142 25,158 403 10,846 273,183	101,283 25,680 (7,744) 11,456 262,470	109,034 23,284 8,629 12,913 297,764	120,307	140,485
24,877 (3,082) 8,319 198,644 2		23,969 (1,703) 9,014 219,316 17,267 16,809	25,008 (2,879) 9.955 321,388 18,354	25,158 403 10,846 273,183	25,680 (7,744) 11,456 262,470	23,284 8,629 12,913 297,764	116,643	85,107
(3,082) 8,319 198,644		(1,703) 9,014 219,316 17,267 16,809	(2,879) 9,955 321,388 18,354	403 10,846 273,183	(7,744) 11,456 262,470	8,629 12,913 297,764	23,715	24,947
8,319 198,644		9,014 219,316 17,267 16,809	9.955 321,388 18,354	10,846 273,183	11,456 262,470	12,913 297,764	8,101	5,974
198,644		219,316 17,267 16 809	321,388 18,354	273,183	262,470	297,764	12,828	14,133
	17,329 15,611	17,267 16 809	18,354				281,594	270,646
	17,329 15,611	17,267 16 809	18,354					
Operating Expenses 14,563	15,611	16 809		19,081	21,152	20,878	21,299	24,056
ization		122624	17,985	19,240	20,749	22,303	23,794	25,379
Taxes (1) 16,156	17,416	18,216	20,029	22,459	22,699	23,809	25,821	27,448
Total Distribution 42,052	50,356	52,292	56,368	60,780	64,600	66,990	70,914	76,883
Customer Accounting 7,514	7,919	9,646	9,261	10,275	10,336	11,334	11,166	12,363
nformation	12,847	19,736	20,832	21,292	18,487	1,516	1,383	1,454
	571	660	176	4	5	5	0	0
Administrative & General								
Operating Expenses 35,844	35,982	38,461	44,662	44,779	49,333	43,310	46,210	49,942
Depreciation/Amortization 6,739	7,187	7,688	9,277	10,906	12,517	14,721	16,947	21,503
Taxes (9)	(3)	(3)	2	0	(4)	0	0	0
Total Admin & General 42,574	43,166	46,146	53,941	55,685	61,846	58,031	63,157	71,445
Total Electric Expenses 298,938 3	334,636	347,796	461,966	421,219	417,744	435,640	428,214	432,791
25 OPERATING INCOME BEFORE FIT 73,260 89,384 96 555 μραακά ελιί, τνα. ελνιλτόν, υσιμιμι [κλ] ράβες τ αιτι ο (μμυαικάι πισυκή μισνιμένι ντιαλιμιστι) FEDERAL INCOME TAX	89,384 พนน กนละเบบต	96,580 ан.)	99,829	97,708	109,976	122,007	139,241	131,791
Current Accrual 5,070	(6,217)	(1, 846)	9,263	6,569	11,499	19,267	(7,683)	4,968
Debt Interest 0	0	0	0	207	70	1	(136)	1
Deferred Income Taxes 6,497	26,634	23,983	13,823	16,402	15,684	10,613	46,085	29,492
Amortized ITC - Noxon 0	0 0	(58)	(83)	(66)	(128)	(130)	(128)	(469)
1		S74.501	S76.826	S74.629	\$82.850	\$92,256	\$101.212	661°165

AVISTA UTILITIES	Com	mission B	Commission Basis Results of Operations	s of Opera	tions				
(000'S OF DOLLARS) Line No RATE BASE PLANT IN SERVICE	2007	2008	2009	2010	2011	2012	2013	2014	12.2015
32 Intangible 33 Devolverion	\$20,632 645 575	\$23,321	S57,116	\$81,955	\$84,081	\$85,247	\$91,466 720 215	\$102,620	\$144,970
34 Transmission	045,570 259,532	289,302	301,090	092,069 312,505	700,894 328,012	/1/,448 342,382	359,941	371,971	401,700
	529,067	561,248	602,201	642,143	696,082	743,732	796,640	842,795	895,055
	81,368	91,205	98,727	120,996	140,218	155,104	179,134	196,867	212,726
37 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT	1,536,175 1,622,175	1,622,175	1,736,780	1,850,288	1,955,287	2,043,913	2,165,496	2,260,354	2,433,892
38 Intangible	na	na	па	na	3,744	4,369	17,667	20,242	24,943
39 Production	па	0.3	na	па	286,300	300,170	314,599	325,531	342,899
40 Transmission	па	па	па	па	111,144	116,316	122,308	123,869	129,936
41 Distribution	na	na	па	na	209,101	221,408	236,201	252,722	273,578
42 General	па	na	na	na	56,694	61.871	58,357	65,720	73,050
43 Total Accumulated Depreciation	526,307	557,426	585,821	629,399	666,983	704,134	749,132	788,084	844,406
44 NET PLANT	1,009,868 1,064,749	1,064,749	1,150,959	1,220,889	1,288,304	1,339,779	1,416,364	1,472,270	1,589,486
45 DEFERRED TAXES	(139,033)	(147,502)	(163,716)	(184,825)	(201,163)	(208,209)	(221,354)	(257,766)	(317,860)
46 Net Plant After Deferred Income Taxes	870,835	917,247	987,243	1,036,064	1,087,141	1,131,570	1,195,010	1,214,504	1,271,626
47 DEFERRED DEBITS AND CREDITS	21,020	19,593	17,776	17,776	18,845	16,438	14,761	10,846	7,458
48 WORKING CAPITAL	0	0	0	18,188	31,877	10,967	16,281	47,807	59,722
49 TOTAL RATE BASE	\$891,855	\$936_840	\$1,005,019	\$1,072,028	\$1,137,863	\$1,158,975	\$1,158,975 \$1,226,052	\$1,273,157	\$1,338,806
20 20 20 20 20 20	\$0	2 0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Note: The Deferred Debits and Credits Category has been restated in prior years to reflect consistency with the current reporting format.

WA 2018 Electric

Bench Request 10.4 - Attachment B

ELECTRIC COST AND REVENUE TREND CALCULATIONS 2007-2015

AVISTA UTILITIES WASHINGTON ELECTRIC RESULTS

(000'S OF DOLLARS)

000)	(000'S OF DOLLARS)			Electric D	Electric Data for Escalators	calators					
1 ine			2007	2008	2009	2010	2011	2012	2013	2014	12.2015
No	Exclude Power Supply and Adder Schedule Expenses (DSM Tariff Rider and Residential Exchange Credit) from O&M	chedule Expen	ses (DSM Ta	riff Rider and	Residential Ex	change Credit)	from O&M				
1	Production/Transmission	CBR Ln 7	102,890	117,123	87,599	147,107	145,634	131,795	143,904	120,307	140,485
2	Purchased Power	CBR Ln 8	65,640	72,508	100,437	142,197	91,142	101,283	109,034	116,643	85,107
ŝ	Distribution	CBR Ln 13	14,563	17,329	17,267	18,354	19,081	21,152	20,878	21,299	24,056
4	Customer Accounting	CBR Ln 17	7,514	7,919	9,646	9,261	10,275	10,336	11,334	11,166	12,363
2	Customer Service and Information	CBR Ln 18	7,472	12,847	19,736	20,832	21,292	18,487	1,516	1,383	1,454
9	Sales	CBR Ln 19	682	571	660	176	4	5	5	0	0
2	Adminisrtative and General	CBR Ln 20	35,844	35,982	38,461	44,662	44,779	49,333	43,310	46,210	49,942
00	Total Operating & Maintenance Expenses		234,605	264,279	273,806	382,589	332,207	332,391	329,981	317,008	313,407
6			(135,719)	(152,984)	(146,538)	(249,369)	(188,583)	(180, 834)	(201, 471)	(186, 117)	(175,095)
10			(6,711)	(12,172)	(19,005)	(19,612)	(20,235)	(17,018)	0	0	0
11	Deduct Res X Credit Expenses		37	24	27	41	31	55	0	0	0
12	Adjusted Operating Expenses	h 1	92,212	99,146	108.289	113.650	123,419	134,594	128,510	130,891	138,312
	•		3.81%	7,52%	9.22%	4.95%	8.60%	6.06%	-4.52%	1.85%	5.67%
	Depreciation/Amortization										
13	Production/Transmission	CBR Ln 9	24,877	23,076	23,969	25,008	25,158	25,680	23,284	23,715	24,947
14	Distribution	CBR Ln 14	11,333	15,611	16,809	17,985	19,240	20,749	22,303	23,794	25,379
15	Adminisrtative and General	CBR Ln 21	6.739	7,187	7,688	9.277	10,906	12,517	14.721	16,947	21,503
16	Total Depreciation/Amortization	•	42,949	45,874	48,466	52,270	55,304	58,946	60,308	64,456	71,829
			2.72%	6,81%	5.65%	7 85%	5.80%	6.59%	2.31%	6.88%	11 44%
		:									
5	Exclude Adder Schedule amortizations (Residential Exchange Credit) from Regulatory Amortizations	ons (Residentia	I Exchange (Credit) from R(egulatory Amo	tizations	102	(VVL L)	063.0	0 101	102
10	Regulatory Allioritzations Deduct Dec V Credit amortzation	CDIV TH IN	(200,0)	2 576	(cn/,1) 1 005	(610,2)	0191	(/,/4#) 8 277	0,029	101.0	4/ <i>C</i> ,C
101	Adia		1 500	1 500	2 202 C	3325	5 012	503	0 6 3 0	e 101	5 074
		U.	00017	000-17	70047	cocic	CTOIC	202	(70°D	10160	+1ChC
00		es (DSM Tariff	Rider and R	esidential Exch	hange Credit) f	rom Taxes Oth	ler Than Incon	ne Tax	010 01	000 01	001 11
707		CBK Ln JI	8,519	8,140	9,014	CCV,V	10,846	11,456	12,913	12,828	14,133
21		CBR Ln 15	16,156	17,416	18,216	20,029	22,459	22,699	23,809	25,821	27,448
77		CBK Ln 22	6	(3)	(3)	7	0	(4)	0	0	Þ
53	Tota		24,466	25,559	27,227	29,986	33,305	34,151	36,722	38,649	41,581
24			(269)	(488)	(762)	(787)	(812)	(683)	0	0 0	0 0
C7	Adjusted Teves A Credit Excise 12X	ł	C77	144	701	127 06	27 600	32 005	10 26 725	26 640	11 561
7		9 4 3	1000 0	1020 0	10000	10 6 101	10 0/0/	0000 C	10110	1020.2	10011
	(1) COLLECTED EALISE LAN EI INI 2007-2013.	1	0/ 66.6-	0/ 07 0	0/ 00.0	0/10/01	0/ 0/ NT	0/ 64/ 0	0/ 00.0	0/ 67-6	0/ 60.1
27	Net Plant After Deferred Income Tax	CBR Ln 46	870,835	917,247	987,243	1,036,064	1,087,141	1,131,570	1,195,010	1,214,504	1.271,626
			1.77%	5,33%	7.63%	4.95%	4.93%	4.09%	5.61%	1,63%	4 70%
28	Total Rate Base	CBR Ln 49	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
		u	1.98%	5,04%	7.28%	6.67%	6,14%	1.86%	5, 79%	3,84%	5 16%
		eeling from Oth	ner Operating	Revenue							
29	Othe	CBR Ln 5	10,170	10,927	9,395	11,786	13,666	13,089	13,408	17,163	16,920
50 21	Deduct Decoupling Deterred Revenue and Provision for Kate Refund Deduct Downer Cumby Other Devenue	nd Provision to	r Kate Ketun (771)	d (1 830)	(448)	(640)	(1 757)	(1 480)	(727)	13 0671	(3,691) (767)
32			(6 876)	(6 213)	(6 133)	(8 333)	(9 102)	(8.285)	(202)	(10.622)	(10.512)
33	Adju	<i>x</i> a	3,073	2,875	2,814	2,813	2,812	3,315	3,464	3,479	2,450
		u	3.96%	-6.44%	-2,13%	-0.02%	-0.03%	17.86%	4.50%	0.42%	-29.56%
						,,					

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WA 2018 Electric

Avista Proposed Based on Commission Order No. 05 Docket, No. UE-150204	d Based or	n Commis	sion Order No	0. 05 Docket	, No. UE-150	204	2011	2012	2013	2014	12.2015 2015
Net Plant after DFIT	FIT		2007 870,835	2000 917,247	987,243	1,036,064	1,087,141	1,131,570	1,195,010	1,214,504 Per CBR	1,271,626 UPDATED
Annual Increase (slope below) Rate (Annual) Rate (2.5-year, to 2018 6ME 6/2018)	(slope belo 2018 6ME	w) E 6/2018)	50,100 3.94% 9.85%	50,100 3.94% 9.85% (Escalation Factor)	actor)						
			Net Plant	Net Plant after DFIT (Electric)	(Electric)						
1,350,000 1.300.000											
1,250,000 1,200,000											
1,150,000 1,100,000						y =	y = 50100x - 1E+08 R² = 0.994				
1,050,000 1,000,000											
950,000											
850,000 2006	2007	2008	2009 20	2010 2011	2012	2013 20	2014 2015	2016			

Revised Exhibit No. (EMA-9)

Bench Request 10.4 - Attachment B

Bench Request 10.4 - Attachment B Revised Exhibit No. ommission Order No. 05 Docket, No. UE-150204 Revised Exhibit No. 2007 2009 2010 2011 2013 2014 2007 2009 45,874 48,466 52,270 55,304 58,946 60,308 64,456 2018 3,360.4 4,88% 52,270 55,304 58,946 60,308 64,456 2019 11.70% (Escalation Factor) 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0% 11.0%	(EMA-9)	2015 71,829 UPDATED							
Attachment B 2010 2011 2012 201 52,270 55,304 58,946 60 946 60 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101 101	d Exhibit No.	90							
Attachment B 2010 2011 5 52,270 55,304 52,270 55,304 y = 3360.4x - 7E+06 R ² = 0.9793	Revised	2013 60,308							
Attachr 52,27		2012 58,946							
Attachr 52,27	B	2011 55,304		•				3500.4X - /E+U0 R ² = 0.9793	
Bench Request 10.4 ased on Commission Order No. 05 Docket, No. UE-15020 ased on Commission Order No. 05 Docket, No. UE-15020 ization 2007 2008 2009 ization 42,949 45,874 48,466 pe below) 3,360.4 4.68% 118 6ME 6/2018) 11.70% (Escalation Factor) Depreciation/ Amortization (Electri	- Attachment	~ 1	c)					ς = λ	
Bench F ased on Commission Order No. 05 Docket, N ased on Commission Order No. 05 Docket, N 2007 2008 2007 2008 4.5,874 4.68% 11.70% (Escalation F Depreciation/ Amortizati	Request 10.4	48,466	actor) on (Electri						
ased on Commission Order No. 2007 2007 2007 2007 42,949 3,360.4 4.68% 118.6ME 6/2018) 11.70% Depreciation/ /	Bench F	45,874	Escalation Fa						
ased on Commissic ization pe below) 18 6ME 6/2018) Dep		2007 2007 42,949 3,360.4 4.68%	11.70% (
Avista Proposed Ba Depreciation/ Amorti Annual Increase (slo Rate (Annual) Rate (2.5-year, to 20 75,000 65,000 55,000		Depreciation/ Amortization Depreciation/ Amortization Annual Increase (slope below) Rate (Annual)	, to 2018 6ME 6/2018	75,000	70,000	65,000	60,000	55,000	50,000

Bench Request 10.4 Revised - Attachment B

2016

2015

2014

2013

2012

2011

2010

2009

2008

2007

2006

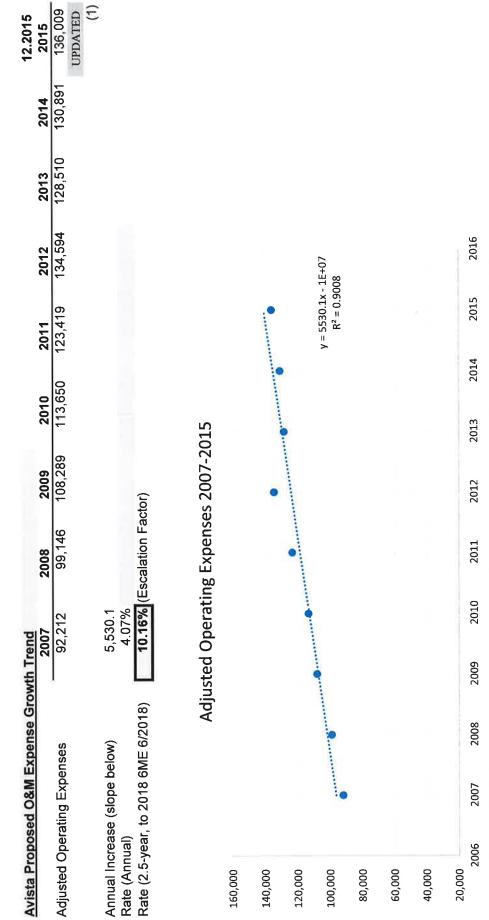
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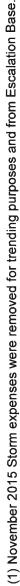
Avista Propos	Avista Proposed Based on Commission Order No. 05 Docket, No. UE-150204	missio	n Order No	0.05 Docke	t, No. UE-1	50204					12.2015
:			2002	2008	2009	2010	2011		2013	2014	2015
Adjusted Taxes	Ñ		24,422	25,215	26,626	29,451	32,680	33,805	36,722	38,649	41,581
											UPDATED (1)
Annual Increas	Annual Increase (slope below)		2,224.7								
Rate (Annual) Rate (2.5-year	Rate (Annual) Rate (2.5-year, to 2018 6ME 6/2018)		5.35% 13.38% (Et	5.35% 13.38% (Escalation Factor)	ctor)						
			Adjusted	Adjusted Taxes (Electric)	ectric)						
45,000											
							•				
40,000						***					
35,000							y = 2224.7x - 4E+06 8 ² = 0 9875	2224.7x - 4E+06 8 ² = 0 9875			
30,000											
25,000		•									
	•										
20,000 2006	2007 2008	2009	2010	2011	2012	2013 20	2014 2015	L5 2016			

(1) Corrected excise tax error in 2009-2015.



Revised Exhibit No. (EMA-9)

Bench Request 10.4 - Attachment B



Bench Request 10.4 Revised - Attachment B

WA 2018 Electric

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			09.2015 T	TO 2018 WEI	GHTED RE	IS TO 2018 WEIGHTED REVENUE GROWTH	VTH		
Line				Revenue Model	Forecast	Billing Determinant	Revenue		Weight x Growth
	Rate		Schedule	12 ME 09.2015	12ME 2018	Growth	12 ME 09.2015	Weight	•
				[Y]	[B]	[C] = ([B] - [A])/[A]	[D]	[E] = [D] / SUM([D])	$[F] = [C] \times [E]$
-1	RESIDENTIAL	Basic Charge	SCHEDULE I	2,481,909	2,541,558	2.40%	21,096,227	4.26%	0,10%
2	GENERAL SVC.	Basic Charge	SCH 11,12	369,248	380,482	3.04%	6,646,464	1.34%	0.04%
m	LG. GEN SVC.	Fixed Demand/Cust	SCH. 21,22	24,164	24,311	0.61%	12,082,000	2,44%	0.01%
4	EX LG GEN SVC	Fixed Demand/Cust	SCHEDULE 25	252	254	0.67%	5,292,000	1.07%	0.01%
S	PUMPING	Basic Charge	SCH, 30, 31, 32	29,170	29,691	1.79%	525,060	0.11%	%00 0
9	ST & AREA LTG	Basic Charge	SCH, 41-48						
7	RESIDENTIAL	Volumes	SCHEDULE 1	2,375,997,614	2,475,322,185	4.18%	189,973,890	38.37%	1.60%
~	GENERAL SVC.	Volumes	SCH. 11,12	596,483,095	597,923,947	0.24%	61,874,875	12.50%	0.03%
6	LG. GEN. SVC.	Volumes	SCH 21,22	1,425,928,125	1,432,860,629	0.49%	99,936,477	20.19%	0,10%
10	EX LG GEN SVC	Volumes	SCHEDULE 25	1,108,671,541	1,156,202,202	4.29%	52,632,200	10.63%	0,46%
11	PUMPING	Volumes	SCH 30, 31, 32	154,884,909	133,241,503	-13.97%	11,985,355	2.42%	-0.34%
12	ST & AREA LTG	Volumes	SCH 41-48	25,597,340	24,397,324	0.00%	6,952,992	1 40%	0,00%
13	RESIDENTIAL	Demand	SCHEDULE 1						
14	GENERAL SVC.	Demand	SCH 11,12	407,826	402,284	-1,36%	2,453,871	0.50%	-0.01%
15	LG GEN SVC	Demand	SCH 21,22	2,838,030	2,748,136	-3.17%	17,086,327	3.45%	-0.11%
16	EX LG GEN SVC	Demand	SCHEDULE 25	1,293,261	1,290,752	-0.19%	6,526,238	1.32%	%00"0
17	PUMPING	Demand	SCH. 30, 31, 32						
18	ST & AREA LTG	Demand	SCH. 41-48						
19	Total						495,063,975	100.00%	1.90%
	Total Customers			2.904.743	2.976.296	2.46%			
	Total Volumes			5,687,562,625	5,819,947,790	2.33%			
	Total Demand			4,539,117	4,441,172	-2.16%			

(1) Washington Power Supply adjustment included in updated electric 2018 Attrition Study - See updated Exh. No. EMA-9, column [K] pages 4 and 5 (updated model provided with Attachment)

WA 2018 Electric

Bench Request 10.4 - Attachment B

ELECTRIC BILLING DETERMINANT INDEX

EMA-9	Nov Update NET CHANGE CHANGE 2018 PF Total Washington Amounts (3) 65,63%	-\$2,163 0 8915 0 0 -1,248	Bench Request 10.4 Revised - A \$6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Attachm		\$1,984 \$492 \$1,433
Revised Exhibit No. EMA-9	Nov Update NET CHANGE 2018 PF Power Supply System	-\$3,295 \$1,394 (2) -1,901	-\$99 -\$4,083 -\$26 -\$574 -\$574	2,881		= 0.61931 • Update rease for 2018
Revised	storical Loads Total Washington <u>Amounts</u> 65.63% (3)	\$37,647 \$306 10,585 0 0 0 48,537	19,200 51,618 675 73,143 73,143 0 0 267 11,924 11,924	-108,290 27 002	-\$70,300	CF 0.61931 Change per 2017 Update Incremental Decrease for 2018 tt B pages 17-32)
	WA Power Supply Pro Forma Net Cost Supply Adjustment Pro Forma - 09.2015 Hi Per Avista Rebuttal 2018 PF (12ME 6/2018) Power Supply Supply	\$57,362 466 466 16,128 WA 0 0 D D 73,956	29,255 0 78,650 11,447 11,447 0 0 18,169 0 0 238,957	-165,001	200	del provided with Attachmer
Bench Request 10.4 - Attachment B	Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 09 2015 Historical Loads Per Avista Rebuttal 2018 PF (12ME 6/2018) Per Avista Rebuttal Power Total Supply Washing System Amounti P/T Allocation Percentages 65.63%	 447 Sales for Resale 453 Sales of Water and Water Power 454 Misc Rents 456 Transmission Wheeling Revenue Direct WA 456 Transmission Wheeling Revenue Direct ID 456 Other Electric Revenue 456 Other Electric Revenue 456 Other Electric Revenue 456 Other Electric Revenue 	 501 Thermal Fuel Expense 546 Other Power Gen Supvsn & Eng 547 Other Fuel Expense 536 Water for Power 555 Purchased Power 555 Purchased Power 556 System Control & Dispatch 557 Other Expenses 557 Other Expenses 557 Other Expenses 555 Trans. of Elec. by Others Total Expense 	Net Income Before Income Taxes	reueral income tax Net Income	[USING HISTRICAL LOADS] [USING HISTRICAL LOADS] See updated Exh. No. EMA-9, column [Y] pages 4 and 5 (updated model provided with Attachment B pages 17-32) 7, no incremental change in 2018. ratio consistent with WUTC Staff.
Bench Re	storical Loads [Column K] (1) Total Washington Amounts 85.63% (3)	\$35,484 305 11,500 11,500 0 0 0 0 0 47,290	19,135 0 48,938 675 73,126 73,126 0 0 267 11,548 11,548 11,548	-106,399	-3/,240	er Power te on Study - See update are) in 2017, no increme dated P/T ratio consiste
	Avista Corporation WA Power Supply Pro Forma Net Cost Supply Adjustment Pro Forma - 09.2015 Hi November 2016 PF Update 2018 PF (12ME 6/2018) Power Supply Svstem	\$54,067 466 17,522 0 0 0 72,055	29,156 74,567 1,029 111,421 0 0 407 17,595 234,175	-162,120	0.00	Including November Power Supply Update pdated electric 2018 Attrition Study- : 8915,000 (Washington share) in 201 sta Rebuttal, inclusion of updated P/T
	Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 09.2015 Historical Loads November 2016 PF Update 2018 PF (12ME 6/2018) [Column K] Power T Power T Power T Power T Power T Power Boningtor System Amounts 65.63%	 447 Sales for Resale 453 Sales of Water and Water Power 454 Misc Rents 456 Transmission Wheeling Revenue Direct WA 456 Transmission Wheeling Revenue Direct ID 456 Other Electric Revenue 456 Other Electric Revenue 456 Other Electric Revenue 10tal Revenue 	 501 Thermal Fuel Expense 546 Other Power Gen Supvsn & Eng 547 Other Fuel Expense 536 Water for Power 535 Furchased Power 549 Misc Other Gen Expense 540 Misc Other Gen Expense 550 Other Expenses XXX Other Expenses Total Expense Total Expense 	ncome Taxes	reueral muchine rax	Net Revenue Requirement Impact Including November Power [USING HIS Supply Update Supply Update [USING HIS (1) Washington Power Supply adjustment included in updated electric 2018 Attrition Study - See updated Exh. No. EMA-9, cc (2) Increase in Transmission Wheeling Revenue totals \$915,000 (Washington share) in 2017, no incremental change in 2018. (3) P/T Ratio updated from 64,71% to 65,63% per Avista Rebuttal, inclusion of updated P/T ratio consistent with WUTC Staff.

i.×

Ξ×.

PF Power Supply 09.2015 load

Including November Power Supply Update										
Including Nov Supply	Retail Revenue Growth	9,382 18 9,399 9,399 9,399	0	<u>361</u> 361	63	19 443	8,956	3,135	5,821	
lov. update - d revenue e to this	Personal Incremental Power Supply Cost	-3,033 -3,033 -1 -3,034	1,109 1,109 1,110	٥		01110	-4,144	-1,450	-2,694	
updated with h n expense and n no net chang	iumn ILJ, page Power I Supply Cost Rate Year Load	32,451 32,451 11,805 44,256	80,563 74,235 154,798	٥		0 154,798	-110,542	-38,690	-71,852	
Both columns updated with Nov. updat same change in expense and revenue should result in no net change to this	acjuarment columni (LI, page 4-2. Power Power Incre Supply Cost Supply Cost Pro Test Year Rate Year Su Load Load C	35,484 35,484 11,806 47,290	80,562 73,126 153,688	٥		153,688	-106,398	-37,239	-69,159	
GROWTH AND	Column L Revenue Growth and Power Supply Cost	(1) 9,382 -3,033 6,366 -1	1,109 1,1109	361 361	63	19 1,553	4,812	1,684	3,128	tor amounts.
FAIL REVENUE PPLY COST S)	No Change -> [Column L] Revenue Growth and Powe (Note 1) Supply Co			0.038473	0,006739	0.002000		ľ		ue conversion fac
ATTRITION ADJUSTMENT RELATED TO RETAIL REVENUE GROWTH AND Both columns updated with Nov. update ASSOCIATED POWER SUPPLY COST same change in expense and revenue (000'S OF DOLLARS) should result in no net change to this	DESCRIPTION	REVENUES Total General Business Interdepartmental Sales Sales for Resale Total Sales of Electricity Other Revenue Total Electric Revenue	EXPENSES Production and Transmission Operating Expenses Purchased Power Depreciation/Amortization Regulatory Amortization Taxes Total Production & Transmission	Distribution Operating Expenses Depreciation/Amortization Taxes Total Distribution	Customer Accounting Customer Service & Information Sales Expenses	Administrative & General Operating Expenses Depreciation/Amortization Taxes Total Admin. & General Total Electric Expenses	OPERATING INCOME BEFORE FIT	FEDERAL INCOME TAX Current Accrual Debt Interest Deferred Income Taxes Amortized ITC - Noxon	NET OPERATING INCOME	Note 1: 09,2015 Washington electric revenue conversion factor amounts.
ATTR	Line No.	- ი ო 4 ი დ	× 8 6 11 12 12 12 12 12 12 12 12 12 12 12 12	13 15 16	17 19	22 23 24 33	25	26 27 28 29	30	

Bench Request 10.4 - Attachment B

Revised Exhibit No. EMA-9

Bench Request 10.4 Revised - Attachment B

[Adjusts for growth in power supply above historical load] forecasted loads, - See updated Exh, No, EMA-9, column [L] pages 4 and 5.

incremental load expense

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Revised Exhibit No. EMA-9

Nov Update NET CHANGE	2018 PF Total Washington Amounts 65.63%	-\$2,097 0 \$915 \$915 0 0 1,182	Bဓ္မာchၹႄၙၛႜၯၙ လု	ଇt 40:4 କେହା୍ରେଖା - ନ୍ମାର୍ଜ୍ମ ମ	Attachene 7	\$1,20 3 \$1,20 3 \$1,943 \$335 \$1,608 \$1,579
Nov Update NET CHANGE	2018 PF Power Supply System (3)	-\$3,195 \$1,394 (2)	-\$99 -\$4,084 \$135	-\$574 -4,622	2,821	0.61931 (4) (5)
ast Loads	Total Washington Amounts 65,63% (3)	\$34,548 305 10,585 0 0 45,438	19,200 51,619 675 74,146	0 0 267 11,924 157,832	-112,393 -39,338	-\$73,055 CF Change per 2017 Update Incremental Decrease for 2018 Grossed Down-Incremental rev. req. change
Avista Corporation WA Power Supply Pro Forma Net Cost er Supply Adjustment Pro Forma - 2018 Forec Per Avista Rebuttal	Updated PF Power Supply <u>System</u>	\$52,640 466 6 5ystem 16,128 Direct UA 16,128 Direct ID 0 0 0 0 0 0 0	29,255 29,255 0 1,0259 112,976	0 0 407 18.169 240,487	-171,253 35%	-\$73, Change per 2017 Update Incremental Decrease for 2018 Grossed Down-incremental rev
Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 2018 Forecast Loads Per Avista Rebuttal	P/T Allocation Percentages	 447 Sales for Resale 453 Sales of Water and Water Power 454 Misc Rents 456 Transmission Wheeling Revenue System 456 Transmission Wheeling Revenue Direct I 456 Other Electric Revenue 456 Other Electric Revenue 456 Other Electric Revenue 10tal Revenue 	501 Thermal Fuel Expense 546 Other Power Gen Supvsn & Eng 547 Other Fuel Expense 536 Water for Power 555 Purchased Power	549 Misc Other Gen Expense 550 Rents 556 System Control & Dispatch 557 Other Expenses xxx Other Expenses-Direct WA 565 Trans. of Elec. by Others Total Expense	Net income Before Income Taxes Federal Income Tax	Net Income STED LOADS]
Forecast Loads	Total Washington Amounts 65.63% (3)	\$32,451 306 11,500 0 20 44,256	19.135 19.135 48.938 675 74,235	0 0 267 11.548 154.798	-110,542 -38,690	-\$71,853 Net Incom [USING FORECASTED LOADS]
Avista Corporation WA Power Supply Pro Forma Net Cost er Supply Adjustment Pro Forma - 2018 November 2016 PF Update	Updated PF Power Supply <u>System</u>	\$49,445 466 466 0 System 17,522 Direct ID 0 Direct ID 0 Direct ID 0	29,156 29,156 74,567 1029 113,111	0 0 407 17,595 235,865	-168,432 35%	
Avista Corporation WA Power Supply Pro Forma Net Cost Rate Case Power Supply Adjustment Pro Forma - 2018 Forecast Loads November 2016 PF Undate	P/T Allocation Percentages	 447 Sales for Resale 453 Sales of Water and Water Power 454 Misc Rents 456 Transmission Wheeling Revenue 456 Transmission Wheeling Revenue 456 Other Electric Revenue-Direct WA Total Revenue 	501 Thermal Fuel Expense 546 Other Power Gen Supvsn & Eng 547 Other Fuel Expense 536 Water for Power 555 Purchased Power	549 Misc Other Gen Expense 550 Rents 556 System Control & Dispatch 557 Other Expenses xxx Other Expenses-Direct WA 565 Trans, of Elec, by Others Total Expense	Net Income Before Income Taxes Federal Income Tax	Net Income Net Revenue Requirement Impact

(1) Washington Power Supply adjustment using forecasted loads. The difference in power supply expense using test period loads versus forecasted loads, is included in Revenue Growth adjustment shown in column [L] - See updated Exh. No. EMA-9, column [L] pages 4 and 5.

(2) Increase in Transmission Wheeling Revenue totals \$915,000 (Washington share) in 2017, no incremental change in 2018.
 (3) P/T Ratio updated from 64.71% to 65.63% per Avista Rebuttal, inclusion of updated P/T ratio consistent with WUTC Staff.
 (4) OVERALL NET IMPACT to revenue requirement of November Power Supply Update <u>over 18 months (-\$1.343 million, prior to gross down)</u>.
 (5) OVERALL NET IMPACT to revenue requirement of November Power Supply Update <u>over 18 months (-\$1.343 million, prior to gross down)</u>.
 (5) OVERALL NET IMPACT to revenue requirement of November Power Supply Update <u>for 2017 only (-\$.335, million, prior to gross down)</u>.
 (6) OVERALL NET IMPACT to revenue requirement of November Power Supply Update for <u>incremental 6 mos. (Jan 2018) (-\$1.579 million, including gross down)</u>.

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Avista Corp. Power Supply Pro forma - Washington Jurisdiction System Numbers - Oct 2014 - Sep 2015 Actual and 2017 Pro Forma Test Year Load, Nov 1 Update (Revised: No Noxon Spill)

Line	Including November Power Supply Update	Oct 14 - Sep 15		2017
<u>No.</u>		Actuals	Adjustment	Pro Forma
	555 PURCHASED POWER	¢0.	¢7.060	\$7.060
1	Modeled ST Market Purchases	\$0	\$7,960	\$7,960
2	Actual ST Market Purchases	84,387 0	-81,010 -512	3,377 -512
3	Actual ST Purchases - Financial M-to-M	13,315	-512	13,873
4	Rocky Reach/Rock Island Purchase	1,703	185	1,888
5	Wells - Avista Share	2,482	-2,482	1,000
6 7	Wells - Colville Tribe's Share	7,118	883	8,001
8	Priest Rapids Project	1,211	120	1,331
9	Douglas Settlement Lancaster Capacity Payment	22,737	533	23,270
10	Lancaster Variable O&M Payments	2,745	390	3,135
11	WNP-3	13,302	4,458	17,760
12	Deer Lake-IP&L	7	0	7
13	Small Power	1,290	68	1,358
14	Stimson	1,346	388	1,734
15	Spokane-Upriver	2,330	540	2,870
16	Spokane Waste-to-Energy	5,562	755	6,317
17	Non-Monetary	34	-34	0
18	Ancillary Services	1,654	-1,654	0
19	Palouse Wind	16,541	4,181	20,722
20	Total Account 555	177,764	-64,672	113,092
	557 OTHER EXPENSES			
21	Broker Commission Fees	407	0	407
22	WA EIA REC Purchase - 100% WA Allocation	645	-645	0
23	REC Expenses (offset to REC Revenue)	109	-109	0
24	Spokane Energy Capacity Payment Adjustment	-5,310	5,310	0
25	Rathdrum Solar, Buck-a-Block	1	-1	0
26	Natural Gas Fuel Purchases	86,543	-86,543	407
27	Total Account 557	82,395	-81,988	407
	501 THERMAL FUEL EXPENSE			
28	Kettle Falls - Wood Fuel	6,231	-677	5,554
20	Kettle Falls - Start-up Gas	14	-0,1	14
30	Colstrip - Coal	22,168	1,240	23,408
31	Colstrip - Oil	229	0	229
32	Total Account 501	28,642	563	29,205
		,		,
	547 OTHER FUEL EXPENSE			
33	Coyote Springs Gas	42,752	-7,206	35,546
34	Coyote Springs 2 Gas Transportation	6,247	148	6,395
35	Lancaster Gas	33,676	-802	32,874
36	Lancaster Gas Transportation	5,409	20	5,429
37	Actual Financial Gas Transactions M-to-M	0	-861	-861
38	Gas Transpot Optimization	0	-9,000	-9,000
39	Gas Transportation for BP, NE and KFCT	53	0	53
40	Rathdrum Gas	1,832	-207	1,625
41	Northeast CT Gas	50	27	77
42	Boulder Park Gas	613	202	815
43	Kettle Falls CT Gas	156	76	232
44	Total Account 547	90,788	-17,604	73,184

NOVEMBER 2016 POWER SUPPLY UPDATE

Bench Request 10.4 Revised - Attachment B Bench Request 10.4 - Attachment B

Avista Corp. Power Supply Pro forma - Washington Jurisdiction System Numbers - Oct 2014 - Sep 2015 Actual and 2017 Pro Forma Test Year Load, Nov 1 Update (Revised: No Noxon Spill)

Line Including November Power Oc	t 14 - Sep 15		2017
No. Supply Update	Actuals	Adjustment	Pro Forma
565 TRANSMISSION OF ELECTRICITY BY OTHERS	004	40	042
45 WNP-3	894	49 0	943 138
46 Short-term Transmission Purchases	138		12,218
47 BPA PTP for Colstrip, Coyote & Lancaster	12,067	151	102305-0023
48 BPA Townsend-Garrison Wheeling	1,501	7	1,508
49 Avista on BPA - Borderline	1,373	30	1,403
50 Kootenai for Worley	45	0	45
51 Sagle-Northern Lights	135	5	140 558
52 Northwestern for Colstrip	558	0	
53 PGE Firm Wheeling	643	0	643
54 Total Account 565	17,354	242	17,596
536 WATER FOR POWER			
55 Headwater Benefits Payments	997	32	1,029
	397,940	-163,427	234,513
56 TOTAL EXPENSE	397,940	-103,427	204,010
447 SALES FOR RESALE			
57 Modeled Short-Term Market Sales	0	39,197	39,197
58 Actual ST Market Sales - Physical	105,602	-105,602	0
59 Actual ST Market Sales - Financial M-to-M	0	2,386	2,386
60 Peaker (PGE) Capacity Sale	9,501	-9,501	0
61 Nichols Pumping Sale	1,256	106	1,362
62 Sovereign/Kaiser DES	150	6	156
63 Pend Oreille DES & Spinning	525	45	570
64 SMUD/Energy America	12,149	199	12,348
65 COB Optimization	0	526	526
66 Intracompany Generation	1,654	-1,654	0
67 Total Account 447	130,837	-74,292	56,545
	130,837		
456 OTHER ELECTRIC REVENUE			
68 Non-WA EIA REC Sales	3,245	-3,245	0
69 WA EIA REC Sales	163	-163	0
70 Gas Not Consumed Sales Revenue	95,212	-95,212	0
71 Total Account 456	98,620	-98,620	0
453 SALES OF WATER AND WATER POWER			
72 Upstream Storage Revenue	418	48	466
73 TOTAL REVENUE	229,875	-172,864	57,011
74 TOTAL NET EXPENSE	168,065	9,437	177,502
		5.62%	

9,300,991

NOVEMBER 2016 POWER SUPPLY UPDATE

Bench Request 10.4 - Attachment B

Avista Corp. Power Supply Pro forma - Washington Jurisdiction System Numbers - Oct 2014 - Sep 2015 Actual and 2017 Pro Forma Forecasted Load, Nov 1 Update, No Noxon Spill

Line <u>No.</u>	Including November Power Supply Update		Oct 14 - Sep 15 Actuals	Adjustment	2017 Pro Forma
	555 PURCHASED POWER				
1	Modeled ST Market Purchases		\$0	\$9,286	\$9,286
2	Actual ST Market Purchases		84,387	-81,010	3,377
3	Actual ST Purchases - Financial M	-to-M	0	-512	-512
4	Rocky Reach/Rock Island Purchase	e	13,315	558	13,873
5	Wells - Avista Share		1,703	185	1,888
6	Wells - Colville Tribe's Share		2,482	-2,482	0
7	Priest Rapids Project		7,118	883	8,001
8	Douglas Settlement		1,211	120	1,331
9	Lancaster Capacity Payment		22,737	533	23,270
10	Lancaster Variable O&M Payments	i	2,745	390	3,135
11	WNP-3		13,302	4,458	17,760
12	Deer Lake-IP&L		7	0	7
13	Small Power		1,290	68	1,358
14	Stimson		1,346	388	1,734
15	Spokane-Upriver		2,330	540	2,870
16	Spokane Waste-to-Energy		5,562	755	6,317
17	Non-Monetary		34	-34	0
18	Ancillary Services		1,654	-1,654	0
19	Palouse Wind		16,541	4,181	20,722
20	Total Account 555		177,764	-63,346	114,418
	557 OTHER EXPENSES			_	
21	Broker Commission Fees		407	0	407
22	WA EIA REC Purchase - 100% WA		645	-645	0
23	REC Expenses (offset to REC Rev		109	-109	0
24	Spokane Energy Capacity Paymen	t Adjustment	-5,310	5,310	0
25	Rathdrum Solar, Buck-a-Block		1	-1	0
26 27	Natural Gas Fuel Purchases Total Account 557		<u> </u>	-86,543 -81,988	407
21			02,393	-01,900	407
	501 THERMAL FUEL EXPENSE				
28	Kettle Falls - Wood Fuel		6,231	-677	5,554
29	Kettle Falls - Start-up Gas		14	0	14
30	Colstrip - Coal		22,168	1,240	23,408
31	Colstrip - Oil		229 28,642	0 563	229 29,205
32	Total Account 501		20,042	505	29,200
	547 OTHER FUEL EXPENSE				
33	Coyote Springs Gas		42,752	-7,206	35,546
34	Coyote Springs 2 Gas Transportati	on	6,247	148	6,395
35	Lancaster Gas		33,676	-802	32,874
36	Lancaster Gas Transportation		5,409	20	5,429
37	Actual Financial Gas Transactions	NI-to-M	0	-861	-861
38	Gas Transpot Optimization	KEOT	0	-9,000	-9,000
39	Gas Transportation for BP, NE and		53	0	53
40	Rathdrum Gas		1,832 50	-207 27	1,625
41	Northeast CT Gas		613	202	77 815
42 43	Boulder Park Gas Kettle Falls CT Gas		156	76	232
43	Total Account 547		90,788	-17,604	73,184
			30,700	17,004	70,104

Avista Corp. Power Supply Pro forma - Washington Jurisdiction System Numbers - Oct 2014 - Sep 2015 Actual and 2017 Pro Forma Forecasted Load, Nov 1 Update, No Noxon Spill

	Forecasted Load, Nov 1 Up	date, no noxon a	эрш	
Line No.	Including November Power Supply Update	Oct 14 - Sep 15 Actuals	Adjustment	2017 Pro Forma
110.			, coprocession	
	565 TRANSMISSION OF ELECTRICITY BY OTHERS			
45	WNP-3	894	49	943
46	Short-term Transmission Purchases	138	0	138
47	BPA PTP for Colstrip, Coyote & Lancaster	12,067	151	12,218
48	BPA Townsend-Garrison Wheeling	1,501	7	1,508
49	Avista on BPA - Borderline	1,373	30	1,403
50	Kootenai for Worley	45	0	45
51	Sagle-Northern Lights	135	5	140
52	Northwestern for Colstrip	558	0	558
53	PGE Firm Wheeling	643	0	643
54	Total Account 565	17,354	242	17,596
	536 WATER FOR POWER			
55	Headwater Benefits Payments	997	32	1,029
56	TOTAL EXPENSE	397,940	-162,101	235,839
	447 SALES FOR RESALE			
57	Modeled Short-Term Market Sales	0	35,163	35,163
58	Actual ST Market Sales - Physical	105,602	-105,602	0
59	Actual ST Market Sales - Financial M-to-M	0	2,386	2,386
60	Peaker (PGE) Capacity Sale	9,501	-9,501	0
61	Nichols Pumping Sale	1,256	106	1,362
62	Sovereign/Kaiser DES	150	6	156
63	Pend Oreille DES & Spinning	525	45	570
64	SMUD/Energy America	12,149	199	12,348
65	COB Optimization	0	526	526
66	Intracompany Generation	1,654	-1,654	0
67	Total Account 447	130,837	-78,326	52,511
		130,837		
	456 OTHER ELECTRIC REVENUE			
68	Non-WA EIA REC Sales	3,245	-3,245	0
69	WA EIA REC Sales	163	-163	0
70	Gas Not Consumed Sales Revenue	95,212	-95,212	0
71	Total Account 456	98,620	-98,620	0
	453 SALES OF WATER AND WATER POWER			
72	Upstream Storage Revenue	418	48	466
73	TOTAL REVENUE	229,875	-176,898	52,977
74	TOTAL NET EXPENSE	168,065	14,797	182,862
			8.80%	177,317 5,545
				9,310,032

Avista Corp. Power Supply Pro forma - Washington Jurisdiction System Numbers - Oct 2014 - Sep 2015 Actual and Jul 17 - Jun 18 Pro Forma Test Year Load, Nov 1 Update (Revised -No Noxon Spill)

Line		Oct 14 - Sep 15		Jul 17 - Jun 18
No.		Actuals	Adjustment	Pro Forma
110.	555 PURCHASED POWER		riguournone	
1	Modeled ST Market Purchases	\$0	\$8,121	\$8,121
2	Actual ST Market Purchases	84,387	-84,387	0
3	Actual ST Purchases - Financial M-to-M	0	-365	-365
4	Rocky Reach/Rock Island Purchase	13,315	923	14,238
5	Wells - Avista Share	1,703	195	1,898
6	Wells - Colville Tribe's Share	2,482	-2,482	0
7	Priest Rapids Project	7,118	1,100	8,218
8	Douglas Settlement	1,211	120	1,331
9	Lancaster Capacity Payment	22,737	679	23,416
10	Lancaster Variable O&M Payments	2,745	515	3,260
11	WNP-3	13,302	4,666	17,968
12	Deer Lake-IP&L	7	0	7
13	Small Power	1,290	68	1,358
14	Stimson	1,346	422	1,768
15	Spokane-Upriver	2,330	626	2,956
16	Spokane Waste-to-Energy	5,562	755	6,317
17	Non-Monetary	34	-34	0
18	Ancillary Services	1,654	-1,654	0
19	Palouse Wind	16,541	4,388	20,929
20	Total Account 555	177,764	-66,343	111,421
	557 OTHER EXPENSES			
21	Broker Commission Fees	407	0	407
22	WA EIA REC Purchase - 100% WA Allocation	645	-645	0
23	REC Expenses (offset to REC Revenue)	109	-109	0
24	Spokane Energy Capacity Payment Adjustment	-5,310	5,310	0
25	Rathdrum Solar, Buck-a-Block	1	-1	0
26	Natural Gas Fuel Purchases	86,543	-86,543	0
27	Total Account 557	82,395	-81,988	407
	501 THERMAL FUEL EXPENSE	0.004		5 000
28	Kettle Falls - Wood Fuel	6,231	-623	5,608
29	Kettle Falls - Start-up Gas	14	0	14
30	Colstrip - Coal	22,168	1,136	23,304
31	Colstrip - Oil	229	0	229
32	Total Account 501	28,642	514	29,156
22	547 OTHER FUEL EXPENSE	42,752	-6,347	36,405
33	Coyote Springs Gas		-0,347	6,395
34	Coyote Springs 2 Gas Transportation	6,247 33,676	-261	33,415
35 36	Lancaster Gas Lancaster Gas Transportation	5,409	-201	5,429
		0,409	-943	-943
37	Actual Financial Gas Transactions M-to-M	0	-9,000	-9,000
38 39	Gas Transpot Optimization Gas Transportation for BP, NE and KFCT	53	-9,000	-9,000
39 40	Rathdrum Gas	1,832	-187	1,645
40	Northeast CT Gas	50	-187 25	75
41	Boulder Park Gas	613	245	858
42	Kettle Falls CT Gas	156	79	235
43	Total Account 547	90,788	-16,221	74,567
		55,700	10,221	1-1001

NOVEMBER 2016 POWER SUPPLY UPDATE

Avista Corp. Power Supply Pro forma - Washington Jurisdiction System Numbers - Oct 2014 - Sep 2015 Actual and Jul 17 - Jun 18 Pro Forma Test Year Load, Nov 1 Update (Revised -No Noxon Spill)

Line <u>No.</u>		Oct 14 - Sep 15 Actuals	Adjustment	Jul 17 - Jun 18 Pro Forma
	565 TRANSMISSION OF ELECTRICITY BY OTHERS			
45	WNP-3	894	49	943
46	Short-term Transmission Purchases	138	0	138
47	BPA PTP for Colstrip, Coyote & Lancaster	12,067	151	12.218
48	BPA Townsend-Garrison Wheeling	1,501	7	1,508
49	Avista on BPA - Borderline	1,373	30	1,403
50	Kootenai for Worley	45	0	45
51	Sagle-Northern Lights	135	5	140
52	Northwestern for Colstrip	558	0	558
53	PGE Firm Wheeling	643	0	643
54	Total Account 565	17,354	241	17,595
	536 WATER FOR POWER			
55	Headwater Benefits Payments	997	32	1,029
56	TOTAL EXPENSE	397,940	-163,765	234,175
	447 SALES FOR RESALE			
57	Modeled Short-Term Market Sales	0	38,589	38,589
58	Actual ST Market Sales - Physical	105,602	-105,602	0
59	Actual ST Market Sales - Financial M-to-M	0	446	446
60	Peaker (PGE) Capacity Sale	9,501	-9,501	0
61	Nichols Pumping Sale	1,256	113	1,369
62	Sovereign/Kaiser DES	150	6	156
63	Pend Oreille DES & Spinning	525	45	570
64	SMUD/Energy America	12,149	259	12,408
65	COB Optimization	0	528	528
66	Intracompany Generation	1,654	-1,654	0
67	Total Account 447	130,837	-76,770	54,067
		130,837		
	456 OTHER ELECTRIC REVENUE			
68	Non-WA EIA REC Sales	3,245	-3,245	0
69	WA EIA REC Sales	163	-163	0
70	Gas Not Consumed Sales Revenue	95,212	-95,212	0
71	Total Account 456	98,620	-98,620	0
	453 SALES OF WATER AND WATER POWER			
72	Upstream Storage Revenue	418	48	466
73	TOTAL REVENUE	229,875	-175,342	54,533
74	TOTAL NET EXPENSE	168,065	11,577	179,642
			6.89%	

9,300,991

Avista Corp. Power Supply Pro forma - Washington Jurisdiction System Numbers - Oct 2014 - Sep 2015 Actual and 2017 Pro Forma Forecasted Load, Nov 1 Update (Revised - No Noxon Spill)

	Including November Power			• /	
Line	Supply Update		Oct 14 - Sep 15 Actuals	Adjustment	Jul 17 - Jun 18 Pro Forma
<u>No.</u>	555 PURCHASED POWER	1	Actuals	Aujustment	FIOTOIIIIa
1	Modeled ST Market Purchases		\$0	\$9,811	\$9,811
2	Actual ST Market Purchases		84,387	-84,387	0
3	Actual ST Purchases - Financial M	Lto-M	0,007	-365	-365
4	Rocky Reach/Rock Island Purchase		13,315	923	14,238
5	Wells - Avista Share		1,703	195	1,898
6	Wells - Colville Tribe's Share		2,482	-2,482	0
7	Priest Rapids Project		7,118	1,100	8,218
8	Douglas Settlement		1,211	120	1,331
9	Lancaster Capacity Payment		22,737	679	23,416
10	Lancaster Variable O&M Payment	e	2,745	515	3,260
11	WNP-3	3	13,302	4,666	17,968
12	Deer Lake-IP&L		7	4,000	7
13	Small Power		, 1,290	68	1,358
14	Stimson		1,346	422	1,768
15	Spokane-Upriver		2,330	626	2,956
16	Spokane Waste-to-Energy		5,562	755	6,317
17	Non-Monetary		34	-34	0,017
18	Ancillary Services		1,654	-1,654	Ő
19	Palouse Wind		16,541	4,388	20,929
20	Total Account 555		177,764	-64,653	113,111
20			,	,	
	557 OTHER EXPENSES				
21	Broker Commission Fees		407	0	407
22	WA EIA REC Purchase - 100% W	A Allocation	645	-645	0
23	REC Expenses (offset to REC Rev	/enue)	109	-109	0
24	Spokane Energy Capacity Paymer		-5,310	5,310	0
25	Rathdrum Solar, Buck-a-Block		1	-1	0
26	Natural Gas Fuel Purchases		86,543	-86,543	0
27	Total Account 557		82,395	-81,988	407
	501 THERMAL FUEL EXPENSE				
28	Kettle Falls - Wood Fuel		6,231	-623	5,608
29	Kettle Falls - Start-up Gas		14	0	14
30	Colstrip - Coal		22,168	1,136	23,304
31	Colstrip - Oil		229	0	229
32	Total Account 501		28,642	514	29,156
	547 OTHER FUEL EXPENSE				
33	Coyote Springs Gas		42,752	-6,347	36,405
34	Coyote Springs 2 Gas Transportal	lion	6,247	-0,047	6,395
35	Lancaster Gas		33,676	-261	33,415
36	Lancaster Gas Transportation		5,409	20	5,429
37	Actual Financial Gas Transactions	M-to-M	0,403	-943	-943
38	Gas Transpot Optimization		ő	-9,000	-9,000
39	Gas Transportation for BP, NE an	d KECT	53	0,000	53
40	Rathdrum Gas		1,832	-187	1,645
40	Northeast CT Gas		50	25	75
41	Boulder Park Gas		613	245	858
43	Kettle Falls CT Gas		156	79	235
44	Total Account 547		90,788	-16,221	74,567
			001.00		,

NOVEMBER 2016 POWER SUPPLY UPDATE

Avista Corp. Power Supply Pro forma - Washington Jurisdiction System Numbers - Oct 2014 - Sep 2015 Actual and 2017 Pro Forma Forecasted Load, Nov 1 Update (Revised - No Noxon Spill)

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	Including November Power	6 1			
Line	Supply Update		Oct 14 - Sep 15		Jul 17 - Jun 18
<u>No.</u>		s.	Actuals	Adjustment	Pro Forma
	565 TRANSMISSION OF ELECTR				
45	WNP-3		894	49	943
46	Short-term Transmission Purchase	is.	138	45	138
47	BPA PTP for Colstrip, Coyote & La		12,067	151	12,218
48	BPA Townsend-Garrison Wheeling		1,501	7	1,508
49	Avista on BPA - Borderline	,	1,373	30	1,403
50	Kootenai for Worley		45	0	45
51	Sagle-Northern Lights		135	5	140
52	Northwestern for Colstrip		558	Ő	558
53	PGE Firm Wheeling		643	0	643
54	Total Account 565		17,354	241	17,595
	536 WATER FOR POWER				
55	Headwater Benefits Payments		997	32	1,029
56	TOTAL EXPENSE		397,940	-162,075	235,865
	447 SALES FOR RESALE				~~~~
57	Modeled Short-Term Market Sales		0	33,967	33,967
58	Actual ST Market Sales - Physical		105,602	-105,602	0
59	Actual ST Market Sales - Financial	M-to-M	0	446	446
60	Peaker (PGE) Capacity Sale		9,501	-9,501	0
61	Nichols Pumping Sale		1,256	113	1,369
62	Sovereign/Kaiser DES		150	6	156
63	Pend Oreille DES & Spinning		525	45	570
64	SMUD/Energy America		12,149	259	12,408
65	COB Optimization		0	528	528
66	Intracompany Generation		1,654	-1,654	0
67	Total Account 447		130,837	-81,392	49,445
		_	130,837		
60	456 OTHER ELECTRIC REVENUE		2.045	2.245	0
68 60	Non-WA EIA REC Sales		3,245	-3,245	0
69 70	WA EIA REC Sales	-	163	-163	0
70 71	Gas Not Consumed Sales Revenue Total Account 456	9	95,212	-95,212	0
71	Total Account 456		98,620	-98,620	U
	453 SALES OF WATER AND WAT	TER POWER			
72	Upstream Storage Revenue		418	48	466
73	TOTAL REVENUE		229,875	-179,964	49,911
74	TOTAL NET EXPENSE		168,065	17,889	185,954
				10.64%	177,317
					8,637
					9,310,032