

AVISTA CORPORATION'S PETITION FOR
RECONSIDERATION OR, IN THE ALTERNATIVE,
FOR REHEARING
UE-160228 and UG-160229
(Consolidated)

ATTACHMENT A

December 23, 2016

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS - PRO FORMA AND

RESTATEMENT ADJUSTMENTS

CROSS CHECK STUDIES

TWELVE MONTHS ENDED SEPTEMBER 30, 2015

(000'S OF DOLLARS)

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Plant Held For Future Use	Eliminate B & O Taxes	Restate Property Tax	Uncollect. Expense
	Adjustment Number Workpaper Reference	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-PHF	2.01 E-EBO	2.02 E-RPT	2.03 E-UE
REVENUES									
1	Total General Business	\$512,020	\$0	\$0	\$0	\$0	(\$18,110)	\$0	\$0
2	Interdepartmental Sales	920	-	-	-	-	-	-	-
3	Sales for Resale	84,664	-	-	-	-	-	-	-
4	Total Sales of Electricity	597,604	-	-	-	-	(18,110)	-	-
5	Other Revenue	76,513	-	-	-	-	(14)	-	-
6	Total Electric Revenue	674,117	-	-	-	-	(18,124)	-	-
EXPENSES									
Production and Transmission									
7	Operating Expenses	189,010	-	(363)	-	-	-	-	-
8	Purchased Power	115,031	-	-	-	-	-	-	-
9	Depreciation/Amortization	24,379	-	-	-	-	-	-	-
10	Regulatory Amortization	(1,445)	-	(1,360)	-	-	-	-	-
11	Taxes	13,890	-	-	-	-	-	(178)	-
12	Total Production & Transmission	340,865	-	(1,723)	-	-	-	(178)	-
Distribution									
13	Operating Expenses	22,961	-	-	-	-	-	-	-
14	Depreciation/Amortization	25,024	-	-	-	-	-	-	-
15	Regulatory Amortization	0	-	-	-	-	-	-	-
16	Taxes	45,055	-	-	-	-	(18,028)	613	-
17	Total Distribution	93,040	-	-	-	-	(18,028)	613	-
18	Customer Accounting	10,543	-	3	-	-	-	-	1,054
19	Customer Service & Information	19,433	-	-	-	-	-	-	-
20	Sales Expenses	0	-	-	-	-	-	-	-
Administrative & General									
21	Operating Expenses	49,315	-	-	-	-	-	-	-
22	Depreciation/Amortization	20,268	-	-	-	-	-	-	-
23	Taxes	0	-	-	-	-	-	-	-
24	Total Admin. & General	69,583	-	-	-	-	-	-	-
25	Total Electric Expenses	533,464	-	(1,720)	-	-	(18,028)	435	1,054
26	OPERATING INCOME BEFORE FIT	140,653	-	1,720	-	-	(96)	(435)	(1,054)
FEDERAL INCOME TAX									
27	Current Accrual	(7,654)	-	602	-	-	(34)	(152)	(369)
28	Debt Interest	0	65	63	(43)	(54)	-	-	-
29	Deferred Income Taxes	46,391	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	(127)	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$102,043	(\$65)	\$1,055	\$43	\$54	(\$62)	(\$283)	(\$685)
RATE BASE									
PLANT IN SERVICE									
32	Intangible	\$132,877	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	762,834	-	-	-	2,293	-	-	-
34	Transmission	390,240	-	-	-	-	-	-	-
35	Distribution	880,960	-	-	-	3,138	-	-	-
36	General	207,659	-	-	-	-	-	-	-
37	Total Plant in Service	2,374,570	-	-	-	5,431	-	-	-
ACCUMULATED DEPRECIATION/AMORT									
38	Intangible	(23,450)	-	-	-	-	-	-	-
39	Production	(334,622)	-	-	-	-	-	-	-
40	Transmission	(126,839)	-	-	-	-	-	-	-
41	Distribution	(268,267)	-	-	-	-	-	-	-
42	General	(70,794)	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	(823,972)	-	-	-	-	-	-	-
44	NET PLANT	1,550,598	-	-	-	5,431	-	-	-
45	DEFERRED TAXES	(294,027)	(6,556)	-	-	-	-	-	-
46	Net Plant After DFIT	1,256,571	(6,556)	-	-	5,431	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	8,204	-	(6,302)	-	-	-	-	-
48	WORKING CAPITAL	44,420	-	-	4,352	-	-	-	-
49	TOTAL RATE BASE	1,309,195	(\$6,556)	(\$6,302)	\$4,352	\$5,431	\$0	\$0	\$0
50	RATE OF RETURN	7.79%							
51	REVENUE REQUIREMENT	(3,260)	(703)	(2,479)	467	582	101	456	1,105

Exhibit No. ____ (JSS-2)

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense	Injuries and Damages	FIT/DFIT/ITC/PTC Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains / Losses	Weather Normalization	Eliminate Adder Schedules
	Adjustment Number	2.04	2.05	2.06	2.07	2.08	2.09	2.10	2.11
	Workpaper Reference	E-RE	E-ID	E-FIT	E-OSC	E-RET	E-NGL	E-WN	E-EAS
	REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$3,108	(\$10,581)
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	-	-	-	-	-	-	3,108	(10,581)
5	Other Revenue	-	-	-	-	-	-	-	-
6	Total Electric Revenue	-	-	-	-	-	-	3,108	(10,581)
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	-	-	-	-	-	-	-	(206)
8	Purchased Power	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	0	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-	-	8,029
11	Taxes	-	-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	-	-	-	7,823
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	(79)	-	-
15	Regulatory Amortization	-	-	-	-	-	-	-	-
16	Taxes	-	-	-	-	(333)	-	120	(407)
17	Total Distribution	-	-	-	-	(333)	(79)	120	(407)
18	Customer Accounting	-	-	-	-	-	-	18	(62)
19	Customer Service & Information	-	-	-	-	-	-	-	(17,914)
20	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
21	Operating Expenses	18	181	-	(33)	-	-	6	(21)
22	Depreciation/Amortization	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	18	181	-	(33)	-	-	6	(21)
25	Total Electric Expenses	18	181	-	(33)	(333)	(79)	144	(10,581)
26	OPERATING INCOME BEFORE FIT	(18)	(181)	-	33	333	79	2,964	-
	FEDERAL INCOME TAX								
27	Current Accrual	(6)	(63)	(566)	12	117	28	1,037	-
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(\$12)	(\$118)	\$566	\$21	\$216	\$51	\$1,927	\$0
	RATE BASE								
	PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-	-
36	General	-	-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-	-
41	Distribution	-	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-	-
45	DEFERRED TAXES	-	-	-	-	-	-	-	-
46	Net Plant After DFIT	-	-	-	-	-	-	-	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	19	190	(913)	(35)	(349)	(83)	(3,108)	-

Exhibit No. ____ (JSS-2)

AVISTA UTILITIES
 WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
 CROSS CHECK STUDIES
 TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non-Recurring Expenses	Eliminate WA Power Cost Defer	Nez.Perce Settlement Adjustment	Restate Debt Interest	Restate Incentive Expenses	Restated TOTAL
	Adjustment Number Workpaper Reference	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RDI	2.16 E-RI	R-Ttl
	REVENUES						
1	Total General Business	\$0	\$12,886	\$0	\$0	\$0	\$499,323
2	Interdepartmental Sales	-	-	-	-	-	920
3	Sales for Resale	-	-	-	-	-	84,664
4	Total Sales of Electricity	-	12,886	-	-	-	584,907
5	Other Revenue	-	-	-	-	-	76,499
6	Total Electric Revenue	-	12,886	-	-	-	661,406
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	(1)	4,557	(9)	-	(415)	192,573
8	Purchased Power	-	-	-	-	-	115,031
9	Depreciation/Amortization	-	-	-	-	-	24,379
10	Regulatory Amortization	-	-	-	-	-	5,224
11	Taxes	-	-	-	-	-	13,712
12	Total Production & Transmission	(1)	4,557	(9)	-	(415)	350,919
	Distribution						
13	Operating Expenses	(1)	-	-	-	(305)	22,655
14	Depreciation/Amortization	-	-	-	-	-	24,945
15	Regulatory Amortization	-	-	-	-	-	-
16	Taxes	-	496	-	-	-	27,516
17	Total Distribution	(1)	496	-	-	(305)	75,116
18	Customer Accounting	-	75	-	-	(135)	11,496
19	Customer Service & Information	-	-	-	-	(12)	1,507
20	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
21	Operating Expenses	(816)	26	-	-	(364)	48,312
22	Depreciation/Amortization	-	-	-	-	-	20,268
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(816)	26	-	-	(364)	68,580
25	Total Electric Expenses	(818)	5,154	(9)	-	(1,231)	507,618
26	OPERATING INCOME BEFORE FIT	818	7,732	9	-	1,231	153,788
	FEDERAL INCOME TAX						
27	Current Accrual	286	4,301	3	(435)	431	(2,463)
28	Debt Interest	-	-	-	-	-	31
29	Deferred Income Taxes	-	(1,603)	-	-	-	44,788
30	Amortized ITC - Noxon	-	-	-	-	-	(127)
31	NET OPERATING INCOME	\$532	\$5,034	\$6	435	\$800	111,559
	RATE BASE						
	PLANT IN SERVICE						
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$132,877
33	Production	-	-	-	-	-	765,127
34	Transmission	-	-	-	-	-	390,240
35	Distribution	-	-	-	-	-	884,098
36	General	-	-	-	-	-	207,659
37	Total Plant in Service	-	-	-	-	-	2,380,001
	ACCUMULATED DEPRECIATION/AMORT						
38	Intangible	-	-	-	-	-	(23,450)
39	Production	-	-	-	-	-	(334,622)
40	Transmission	-	-	-	-	-	(126,839)
41	Distribution	-	-	-	-	-	(268,267)
42	General	-	-	-	-	-	(70,794)
43	Total Accumulated Depreciation	-	-	-	-	-	(823,972)
44	NET PLANT	-	-	-	-	-	1,556,029
45	DEFERRED TAXES	-	-	-	-	-	(300,583)
46	Net Plant After DFIT	-	-	-	-	-	1,255,446
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	1,902
48	WORKING CAPITAL	-	-	-	-	-	48,772
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$1,306,120
50	RATE OF RETURN						(1)
51	REVENUE REQUIREMENT	(858)	(8,121)	(9)	(702)	(1,291)	(18,991)

(1) The Restated TOTAL column does not represent 9/30/2015 Test Period results of operation on a normalized basis. There are differences between certain restating adjustments included in the normalized commission basis reports (CBRs) versus those included here. Examples include removal of CBR Power Supply Adjustment, and inclusion of pro forma debt interest, restated deferred debits and credits and restated regulatory amortizations. Normalized CB results of operations at 09/30/2015 was 8.34% as shown on Exhibit No. __ (EMA-2) page 5.

Exhibit No. ____ (JSS-2)

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS - PRO FORMA AND PRO FORMA ADJUSTMENTS

CROSS CHECK STUDIES

TWELVE MONTHS ENDED SEPTEMBER 30, 2015

(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Power Supply	Pro Forma Transmission Rev/Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Regulatory Amortization Adj	Pro Forma Property Tax	Pro Forma Meter Deferral & Amortization
	Adjustment Number Workpaper Reference	3.00 E-PPS	3.01 E-PTR	3.02 E-PLN	3.03 E-PLE	3.04 E-PEB	3.05 E-PRA	3.06 E-PPT	3.07 E-PMD
	REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	(47,454)	-	-	-	-	-	-	-
4	Total Sales of Electricity	(47,454)	-	-	-	-	-	-	-
5	Other Revenue	(63,844)	(415)	-	-	-	-	-	-
6	Total Electric Revenue	(111,298)	(415)	-	-	-	-	-	-
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	(61,781)	153	696	(31)	385	-	-	-
8	Purchased Power	(43,991)	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	(393)	-	-
11	Taxes	-	-	-	-	-	-	620	-
12	Total Production & Transmission	(105,772)	153	696	(31)	385	(393)	620	-
	Distribution								
13	Operating Expenses	-	-	509	-	267	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-	(84)
15	Regulatory Amortization	-	-	-	-	-	-	-	1,237
16	Taxes	-	-	-	-	-	-	463	-
17	Total Distribution	-	-	509	-	267	-	463	1,153
18	Customer Accounting	-	-	230	-	130	-	-	-
19	Customer Service & Information	-	-	21	-	12	-	-	-
20	Sales Expenses	-	-	0	-	-	-	-	-
	Administrative & General								
21	Operating Expenses	-	-	619	85	360	-	-	-
22	Depreciation/Amortization	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	-	-	619	85	360	-	-	-
25	Total Electric Expenses	(105,772)	153	2,075	54	1,154	(393)	1,083	1,153
26	OPERATING INCOME BEFORE FIT	(5,526)	(568)	(2,075)	(54)	(1,154)	393	(1,083)	(1,153)
	FEDERAL INCOME TAX								
27	Current Accrual	(1,934)	(199)	(726)	(19)	(404)	138	(379)	(403)
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(\$3,592)	(\$369)	(\$1,349)	(\$35)	(\$750)	\$255	(\$704)	(749)
	RATE BASE								
	PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-	-
35	Distribution	-	-	-	-	-	-	-	(18,551)
36	General	-	-	-	-	-	-	-	-
37	Total Plant in Service	-	-	-	-	-	-	-	(18,551)
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-	-
41	Distribution	-	-	-	-	-	-	-	-
42	General	-	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-	(18,551)
45	DEFERRED TAXES	-	-	-	-	-	-	-	-
46	Net Plant After DFIT	-	-	-	-	-	-	-	(18,551)
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	18,551
48	WORKING CAPITAL	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	5,795	596	2,176	57	1,210	(412)	1,136	1,209

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - PRO FORMA AND
CROSS CHECK STUDIES
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Revenue Normalization	Pro Forma Capital Add Dec 2015 AMA	Pro Forma 2016 Limited Capital Adds	Pro Forma O&M Offsets	PF Major Maint Normalize CS2/Colstrip	Pro Forma Sub-Total
	Adjustment Number	3.08	3.09	3.10	3.11	3.12	PF-Ttl
	Workpaper Reference	E-PREV	E-PCAP15	E-PCAP16	E-POFF	E-PMM	
	REVENUES						
1	Total General Business	(\$5,179)	\$0	\$0	\$0	\$0	\$494,144
2	Interdepartmental Sales	-	-	-	-	-	920
3	Sales for Resale	-	-	-	-	-	37,210
4	Total Sales of Electricity	(5,179)	-	-	-	-	532,274
5	Other Revenue	1,882	-	-	-	-	14,122
6	Total Electric Revenue	(3,297)	-	-	-	-	546,396
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	-	-	-	-	822	132,817
8	Purchased Power	-	-	-	-	-	71,040
9	Depreciation/Amortization	-	174	871	-	-	25,424
10	Regulatory Amortization	-	-	-	-	-	4,831
11	Taxes	-	-	-	-	-	14,332
12	Total Production & Transmission	-	174	871	-	822	248,444
	Distribution						
13	Operating Expenses	-	-	-	-	-	23,431
14	Depreciation/Amortization	-	142	-	-	-	25,003
15	Regulatory Amortization	-	-	-	-	-	1,237
16	Taxes	(199)	-	-	-	-	27,780
17	Total Distribution	(199)	142	-	-	-	77,451
18	Customer Accounting	(30)	-	-	-	-	11,826
19	Customer Service & Information	-	-	-	-	-	1,540
20	Sales Expenses	-	-	-	-	-	0
	Administrative & General						
21	Operating Expenses	(10)	-	-	(204)	-	49,162
22	Depreciation/Amortization	-	1,598	988	-	-	22,854
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(10)	1,598	988	(204)	-	72,016
25	Total Electric Expenses	(239)	1,914	1,859	(204)	822	411,277
26	OPERATING INCOME BEFORE FIT	(3,058)	(1,914)	(1,859)	204	(822)	135,119
	FEDERAL INCOME TAX						
27	Current Accrual	(1,070)	(670)	(651)	71	(288)	(8,997)
28	Debt Interest	-	(182)	(862)	-	-	(1,013)
29	Deferred Income Taxes	-	-	-	-	-	44,788
30	Amortized ITC - Noxon	-	-	-	-	-	(127)
31	NET OPERATING INCOME	(1,988)	(\$1,062)	(\$347)	133	(534)	100,468
	RATE BASE						
	PLANT IN SERVICE						
32	Intangible	\$0	\$17,298	\$8,745	\$0	\$0	\$158,920
33	Production	-	4,012	88,764	-	-	857,903
34	Transmission	-	5,019	7,442	-	-	402,701
35	Distribution	-	13,449	-	-	-	878,996
36	General	-	(2,945)	7,559	-	-	212,273
37	Total Plant in Service	-	36,833	112,510	-	-	2,510,793
	ACCUMULATED DEPRECIATION/AMORT						
38	Intangible	-	(1,396)	(1,925)	-	-	(26,771)
39	Production	-	(2,322)	(1,607)	-	-	(\$338,551)
40	Transmission	-	(584)	(164)	-	-	(127,587)
41	Distribution	-	(5,477)	-	-	-	(273,744)
42	General	-	2,234	(180)	-	-	(68,740)
43	Total Accumulated Depreciation	-	(7,545)	(3,876)	-	-	(835,393)
44	NET PLANT	-	29,288	108,634	-	-	1,675,400
45	DEFERRED TAXES	-	(10,981)	(21,944)	-	-	(333,508)
46	Net Plant After DFIT	-	18,307	86,690	-	-	1,341,892
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	20,453
48	WORKING CAPITAL	-	-	-	-	-	48,772
49	TOTAL RATE BASE	\$0	18,307	86,690	\$0	\$0	1,411,117
50	RATE OF RETURN						
51	REVENUE REQUIREMENT	3,207	3,970	11,244	(214)	862	11,843