

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-150204

DOCKET NO. UG-150205

EXH. EMA-23 R

ELIZABETH M. ANDREWS

REPRESENTING AVISTA CORPORATION

<b>ELECTRIC SUMMARY</b>	
<b>Approved versus Pro Forma Rate Base (000s) - Table 1</b>	
<b>Per Order 5: UE-150204</b>	<b>Total Approved Rate Base</b>
Attrition Study Rate Base <sup>1</sup>	\$ 1,343,867
Pro Forma Rate Base: Total Contested and Uncontested	
Adjustments <sup>2</sup>	\$ 1,315,891
Approved Rate Base Above Pro Forma	\$ 27,976
Net Revenue Requirement of Attrition Rate Base Above Pro Forma Rate Base on a Calendar Basis	\$ 2,865
<b>Rate Effective Period Jan. 11, 2016 - Dec. 15, 2016 (338 / 365 days, or 92.6%) Resulting Adjusted Revenue Requirement</b>	<b>\$ 2,653</b>

<sup>1</sup>Attrition rate base includes escalation of plant related balances only, not total rate base. Escalation of rate base is based on approved escalation percentages on test period net plant per Order 5.

<sup>2</sup>Per Order 05 (Table A1)

**2017 and 2018 provided for informational purposes only, if Commission approved a 2.26 year period. Not included in Company "Compromise Position"**

Annual Revenue Requirement	Annual	Pro-Rated	
2016 Pro Rated Revenue Requirement	2017	2018	Total
	\$ 2,865	\$ 955	\$6,473

<b>Total Annual 2016 Electric Earnings-Sharing Calculation (000s) - Table 2</b>	
Total 2016 Earnings to Share	\$ 5,194
50% Earnings-Sharing	50%
<b>Amount Paid to Customers for 2016 Over-Earnings</b>	<b>\$ 2,597</b>

2017	2018	
\$ 2,988	\$ -	<b>Total Sharing 2.26Yrs</b>
50%	50%	
<b>\$ 1,494</b>	<b>\$ -</b>	<b>\$ 4,091</b>

<b>2016 Electric Earnings-Sharing Paid To Customers (000s) - Table 3</b>	
Total 2016 Earnings to Share	\$ 5,194
Remove Attrition vs Pro Forma Revenue Requirement (per Table 1)	\$ (2,865)
Earnings Sharing Excluding Attrition Rate Base Portion	\$ 2,329
50% Share of "Non-Attrition" Earnings-Sharing Owed/Paid Customers	\$ 1,164
<b>Actual Amount Refunded (See Table 2)</b>	<b>\$ 2,597</b>
50% Share of Non-Attrition Rate Base Earnings Sharing Paid Customers	\$ (1,164)
<b>Net Refund Already Paid to Offset Any Ordered Refund</b>	<b>\$ 1,433</b>
	<b>Rate Base Sharing Rate Year</b>

2017	2018	
\$ 2,988	\$ -	
\$ (2,865)		
\$ 123	\$ -	
\$ 61	\$ -	
<b>\$ 1,494</b>		
\$ (61)	\$ -	
<b>\$ 1,433</b>	<b>\$ -</b>	<b>Rate Base Sharing 2.26Yrs</b>
<b>\$ 1,433</b>	<b>\$ -</b>	<b>\$ 2,760</b>

**Prorated for Rate Effective Period (1/11/2016 - 12/15/2016) or 92.6% in 2016 / or 100% 2017**

<b>2016 Net Amount Due Customers if 2015 Refund Ordered (000s) - Table 4</b>	
Attrition Above Pro Forma Rate Base for Rate Effective Period (See Table 1)	\$ 2,865
2016 "Non-Attrition" Related Earnings-Sharing 50% (See Table 3)	\$ 1,164
Total 2016 Amount Owed Customers	\$ 4,030
Actual Amount Refunded (See Table 2)	\$ 2,597
<b>Annual Net Amount Owed Customers If Refund Ordered</b>	<b>\$ 1,433</b>
<b>Net Owed Prorated for Rate Effective Period (1/11/2016 - 12/15/2016) or 92.6% / 100% 2018 / 33.33% in 2018</b>	<b>\$ 1,326</b>

2017	2018	
\$ 2,865	\$ 2,865	
\$ 61	\$ -	
\$ 2,927	\$ 2,865	
\$ 1,494	\$ -	<b>Total Owed over 2.26</b>
<b>\$ 1,433</b>	<b>\$ 2,865</b>	
<b>\$ 1,433</b>	<b>\$ 955</b>	<b>\$ 3,714</b>

Proration 92.60% 100% 4/12 or 33.33%

**"Net Owed" customers above prior to consideration of actual 2016 rate base (as of 12.2015 EOP or 2016 AMA).**

**Earnings Sharing Amounts if Power Supply Update OR Attrition Model Used**

	2016	2017	2018	Total
Total Amounts Refunded	\$ 2,597	\$ 1,494	\$ -	\$ 4,091
Prorated	<b>\$ 2,405</b>	<b>\$ 1,494</b>	<b>\$ -</b>	<b>\$ 3,899</b>

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<b>NATURAL GAS SUMMARY</b>	
<b>Approved versus Pro Forma Rate Base (000s) - Table 1</b>	
<b>Per Order 5: UG-150205</b>	<b>Total Approved Rate Base</b>
Attrition Study Rate Base <sup>1</sup>	\$ 297,012
Pro Forma Rate Base: Total Contested and Uncontested Adjustments <sup>2</sup>	\$ 263,655
Approved Rate Base Above Pro Forma	\$ 33,357
Net Revenue Requirement of Attrition Rate Base Above Pro Forma Rate Base on a Calendar Basis	<b>\$ 3,416</b>
<b>Rate Effective Period Jan. 11, 2016 - Dec. 15, 2016 (338 / 365 days, or 92.6%) Resulting Adjusted Revenue Requirement</b>	<b>\$ 3,163</b>
<small><sup>1</sup>Attrition rate base includes escalation of plant related balances only, not total rate base. Escalation of rate base is based on approved escalation percentages on test period net plant per Order 5.</small>	
<small><sup>2</sup>Per Order 05 (Table A2)</small>	

**2017 and 2018 provided for informational purposes only, if Commission approved a 2.26 year period. Not included in Company "Compromise Position"**

Annual Revenue Requirement	Annual Pro-Rated		
	2017	2018	Total
2016 Pro Rated Revenue Requirement	\$ 3,416	\$ 1,139	\$ 7,718

<b>Total Annual 2016 Natural Gas Earnings-Sharing Calculation (000s) - Table 2</b>	
Total 2016 Earnings to Share	\$ 5,855
50% Earnings-Sharing	50%
<b>Amount Paid to Customers for 2016 Over-Earnings</b>	<b>\$ 2,927</b>

	2017	2018	
	\$ 5,200	\$ 175	<b>Total Sharing 2.26Yrs</b>
	50%	50%	
	<b>\$ 2,600</b>	<b>\$ 88</b>	<b>\$ 5,615</b>

<b>2016 Natural Gas Earnings-Sharing Paid To Customers (000s) - Table 3</b>	
Total 2016 Earnings to Share	\$ 5,855
Remove Attrition vs Pro Forma Revenue Requirement (per Table No. 1)	\$ (3,416)
Earnings Sharing Excluding Attrition Rate Base Portion	\$ 2,439
50% Share of "Non-Attrition" Earnings-Sharing Owed/Paid Customers	\$ 1,220
<b>Actual Amount Refunded (See Table No. 2)</b>	<b>\$ 2,927</b>
50% Share of Non-Attrition Rate Base Earnings Sharing Paid Customers	\$ (1,220)
<b>Net Refund Already Paid to Offset Any Ordered Refund</b>	<b>\$ 1,708</b>
	<b>Rate Base Sharing Rate Year</b>

	2017	2018	
	\$ 5,200	\$ 175	
	\$ (3,416)	\$ 3,416	
	\$ 1,784	N/A	
	\$ 892	N/A	
	<b>\$ 2,600</b>	<b>\$ 88</b>	
	\$ (892)	N/A	
	<b>\$ 1,708</b>	<b>\$ 88</b>	<b>Rate Base Sharing 2.26Yrs</b>

<b>Refund Prorated for Rate Effective Period (1/11/2016 - 12/15/2016) or 92.6% in 2016 / or 100% 2017</b>	<b>\$ 1,581</b>
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	<b>\$ 1,708</b>	<b>\$ 29</b>	<b>\$ 3,319</b>
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<b>2016 Net Amount Due Customers if 2015 Refund Ordered (000s) - Table 4</b>	
Attrition Above Pro Forma Rate Base for Rate Effective Period (See Table No. 1)	\$ 3,416
2016 "Non-Attrition" Related Earnings-Sharing 50% (See Table No. 3)	\$ 1,220
Total 2016 Amount Owed Customers	\$ 4,636
Actual Amount Refunded (See Table No. 2)	\$ 2,927
<b>Annual Net Amount Owed Customers If Refund Ordered</b>	<b>\$ 1,709</b>
<b>Net Owed Prorated for Rate Effective Period (1/11/2016 - 12/15/2016) or 92.6% / 100% 2018 / 33.33% in 2018</b>	<b>\$ 1,582</b>
Proration	92.60%

	2017	2018	
	\$ 3,416	\$ 3,416	
	\$ 892	\$ -	
	\$ 4,308	\$ 3,416	
	\$ 2,600	\$ 88	<b>Total Owed over 2.26 years</b>
	<b>\$ 1,708</b>	<b>\$ 3,329</b>	
	<b>\$ 1,708</b>	<b>\$ 1,109</b>	<b>\$ 4,399</b>
Proration	100%	47/12 or 33.33%	

**"Net Owed" customers above prior to consideration of actual 2016 rate base (as of 12.2015 EOP or 2016 AMA).**

**Earnings Sharing Amounts if Power Supply Update OR Attrition Model Used**

	2016	2017	2018	Total
Total Amounts Refunded	\$ 2,927	\$ 2,600	\$ 88	\$ 5,615
Prorated	<b>\$ 2,711</b>	<b>\$ 2,600</b>	<b>\$ 29</b>	<b>\$ 5,340</b>

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