

Exhibit No. ___ (KHB-5)
Dockets UE-120436, et al.
Witness: Kathryn H. Breda

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**AVISTA CORPORATION, d/b/a
AVISTA UTILITIES,**

Respondent.

**DOCKETS UE-120436/UG-120437
(consolidated)**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**AVISTA CORPORATION d/b/a AVISTA
UTILITIES,**

Respondent.

**DOCKETS UE-110876/UG-110877
(consolidated)**

EXHIBIT TO TESTIMONY OF

Kathryn H. Breda

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Staff Adjustment 2.18, Electric and Adjustment 2.16, Natural Gas, Booz & Company Contract

September 19, 2012

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2011
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Electric Adj 2.18 Booz & Company Contract
	Adjustment Number	2.18
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(1,130)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(1,130)
24	Total Electric Expenses	(1,130)
25	OPERATING INCOME BEFORE FIT	1,130
	FEDERAL INCOME TAX	
26	Current Accrual	396
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$734
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	-
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0
49	RATE OF RETURN	

Line No.	DESCRIPTION	Natural Gas Adj 2.14 Booz & Company Contract
	Adjustment Number	2.14
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(307)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(307)
25	Total Gas Expense	(307)
26	OPERATING INCOME BEFORE FIT	307
	FEDERAL INCOME TAX	
27	Current Accrual	107
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 200
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Avista Utilities
Docket UE-120436/UG-120437
Booz & Co Contract

Avista Response to Public Counsel Data Request 305 Attachment A

Project Number	09905483
Project Desc	Performance Excellence Init
Service	CD
Jurisdiction	AA
Vendor Name	BOOZ & COMPANY INC

CDA	2010		2011		2012	
	WA Electric	WA Gas	WA Electric	WA Gas	WA Electric	WA Gas
Note 7	0.72193	0.6639	0.72383	0.67029	0.72044	0.67029
Note 4	0.1944	0.68518	0.19477	0.67587	0.19889	0.67587

Ferc Acct	Expenditure Category	Accounting Year	Accounting Period	2010		2011		2012	
				WA Electric	WA Gas	WA Electric	WA Gas	WA Electric	WA Gas
923000	Contractor	2010	201007						
			201010						
			201011						
		2010 Total							
		2011	201104						
			201105						
			201107						
			201108						
		2011 Total							
		2012	201204						
			201206						
		2012 Total							
Contractor Total									
923000 Total									
Grand Total									