AVISTA CORP. RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION: WASHINGTON DATE PREPARED: 06/18/2015 CASE NO.: UE-150204 & UG-150205 WITNESS: E. Andrews / J. Smith **REOUESTER:** UTC-Staff-McGuire **RESPONDER:** Liz Andrews Data Request State & Federal Regulation TYPE: DEPT: **REOUEST NO.:** Staff-131-Revised **TELEPHONE:** (509) 495-8601 liz.andrews@avistacorp.com EMAIL:

REQUEST:

Has Avista analyzed the impact of including its December 2014 normalized commission basis results within its 2016 pro forma cross check studies, or recreated its pro forma cross check studies using the 2014 commission basis results? If so, please provide these studies and all supporting work papers.

RESPONSE:

The company has not recreated its Pro Forma Cross Check studies using 12.2014 Commission Basis Report (CBR) results. However, the Company has revised or updated its Pro Forma Electric and Natural Gas Studies to include known corrections or updates, to reflect the Multiparty Settlement agreement filed on May 1, 2015, and to reflect actual December 2014 depreciation and net plant impacts per actual 12.2014 results, as well as the impact of revising the Company's Production/Transmission (P/T) ratio at 12.2014 on power supply costs and generation/transmission depreciation expenses and net plant. See Staff_DR_131 – Attachment A - Electric and Natural Gas Pro Forma Summaries for descriptions of all changes. With these updates or changes, the Company believes the updated Electric and Natural Gas Attrition studies provided with Avista's response to Staff_DR_130, which utilized the 12.2014 CBR results.

See the following attachments for the updated Electric and Natural Gas 2016 Pro Forma studies:

- Staff_DR_131 Revised Attachment A- Electric and Natural Gas Pro Forma Summaries. This file provides a listing of the changes to each pro forma study compared to the Company's pro forma studies as filed. (REVISED 06/18/2015.)
- Staff_DR_131 Revised Attachment B Updated Electric Pro Forma Study (REVISED 06/18/2015)
- Staff_DR_131 Attachment C Updated Natural Pro Forma Study
- Staff_DR_131 Attachment D Electric and Natural Gas Pro Forma study workpapers

Revised: 06/18/2015

Revision includes change to Pro Forma Adjustment 4.05 "Reconcile Pro Forma To Attrition" to reflect revision included in Staff_DR_130-Attachment B-REVISED - 12.2014-2016 Electric Attrition.

Electric Pro Forma Cross Check	Reconciliation -	Electric Pro Forma Cross Check Reconciliation - Adjustment Correction/Update Recap
Electric Pro Forma Study	2016 Pro Forma (000s)	
As Filed:	\$ 33,229	
Net Adjustments	\$ (23,192)	
As Revised: (See Below)	\$ 10,037	
Attachment: Staff DR 131-Attachment B (Electric Pro Forma Study)	tudy)	
Item:		
(1) Includes Multiparty Settlement Agreement adjustments as filed on May 1, 2015. Revisions include:	ents as filed on May :	1, 2015. Revisions include:
A) Agreed-upon Capital Structure: 48.5% Equity, 9.5 revenue requirement reduction of \$3.8 million . See	6 Equity, 9.5% ROE, 5.2% Cost of Debt; ROR 7.29%. million. See page 3 of Staff_DR_131-Attachment B.	A) Agreed-upon Capital Structure: 48.5% Equity, 9.5% ROE, 5.2% Cost of Debt; ROR 7.29%. This change resulted in an approximate electric revenue requirement reduction of \$3.8 million. See page 3 of Staff_DR_131-Attachment B.
B) Update Pro Forma Power Supply Adjustment 3.00): includes i) Correcti	B) Update Pro Forma Power Supply Adjustment 3.00: includes i) Correction for AURORA
PUD Contract update (-\$3.6 million WA expense) - (see also Staff_DR_05	expense) - (see also Staff_DR_059); iii) Removal of hydro station services expense (-\$28,000 WA expense);
iv) Other agreed-to base power supply reduction (-5	1.5 million WA expe	eduction (-\$1.5 million WA expense); and v) Removal of Colstrip and CS2 Thermal O&M from base power
supply expenses (->3.6 million WA expense - per the addressed during the remainder of the case. See ite	e Multiparty Settleme m (3) below.) (Updat	supply expenses (-5.5.6 million WA expense - per the Multiparty Settlement Agreement, the revenue requirement related to these costs will be addressed during the remainder of the case. See item (3) below.) (Updated Pro Forma Power supply adjustment with current
Production/Transmission (P/T) ratio as noted in (7)	below, resulting in ar	noted in (7) below, resulting in an additional reduction to WA power supply expense. The overall
reduction to net Power Supply related expenses is a	ıpproximately \$17.2 ı	expenses is approximately \$17.2 million revenue requirement. See page 8 of Staff_DR_131-Attachment B.
See also Staff_DR_131-Attachment D for workpapers.	S.	
(2) Update Pro Forma Employee Benefits Adjustment 3 in the Company's direct filing. This update increase	.04 - for known incre d the Company's ove	Update Pro Forma Employee Benefits Adjustment 3.04 - for known increases to pension and post retirement medical expenses from that included in the Company's direct filing. This update increased the Company's overall revenue requirement by \$0.9 million . See page 8 of Staff_DR_131-
Attachment B. See also Staft_DR_131-Attachment D for workpapers.	tor workpapers.	

Staff_DR_131 Revised- Attachment A

Electric Pro Forma Summary

Page 1 of 4

09.2014 test period. This increases the overall revenue requirement by \$3.6 million. (Note, with the removal of the CS2/Colstrip O&M from base adjustment, in the amount of \$3.4 million, which represents the incremental amount above the CS2/Colstrip O&M maintenance included in the power supply expense in (1B), and addition of the incremental amount included in Pro Forma adjustment 3.10, there is no net increase in these costs from the Company's direct filed case.) See page 9 of Staff_DR_131-Attachment B. See also Staff_DR_131-Attachment D for workpapers. maintenance (O&M) expense planned in 2016 for major maintenance projects at these plants. As noted in item (1B) above, the Parties in the stating "the revenue requirement related to these costs will be addressed during the remainder of the case." The company has included this Multiparty Settlement Agreement removed the CS2/Colstrip O&M maintenance from the power supply base (as proposed by the Company), Updated Pro Forma Major Maintenance -Hydro Thermal, and Other Adjustment 3.10 to include CS2/Colstrip incremental operating and 3

Dockets UE-150204 & UG-150205 Exhibit No. DMR-8 Page 3 of 61

(4)	(4) Updated Pro Forma Major Maintenance - Hydro Thermal, and Other Adjustment 3.10 to reflect correction provided in Staff_DR_044, reducing major maintenance on hydro, thermal and other plants (excludes CS2/Colstrip plant noted in (3) above) by approximately \$882,000. This revision reduces the Company's pro forma revenue requirement by approximately \$0.9 million. See page 9 of Staff_DR_131-Attachment B. See also Staff DR 131-Attachment D for workpapers.
(2)	(5) Capital adjustments 12.14 EOP, 2015 EOP and AMA 2016 - Added column "Planned Capital Add Dec. 2014 EOP-Update" adjustment 3.120. This added adjustment, adjusts the 12.2014 EOP balance as filed to reflect actual 12.2014 per 12-months-ended (12ME) actual results of operations for Washington electric. The reduction to Net Plant after DFIT was mainly due to a \$50 million (system) reduction recorded to reflect a "Repairs Allowance" allowed for tax purposes, and other DFIT true-up adjustments. This adjustment also reflects the updated depreciation and net plant impacted by allocation revisions as noted in item (7) below. This adjustment reduces the Company's pro forma net rate base by \$39.5 million and depreciation expense by \$2.2 million. (See page 9 of Staff_DR_131-Attachment B.) Adjustments 4.01 "Planned Capital Add 2015 EOP" and 4.02 "Planned Capital Add 2015 AMA" were also adjusted to reflect the flow through of actual 12.2014 results through 2016 AMA. (See page 10 of Staff_DR_131-Attachment B.) The net overall revenue requirement reduction of the pro forma capital add 2015 EOP" and 4.02 "Planned Capital Add 2016 AMA" were also adjusted to reflect the flow through of actual 12.2014 results through 2016 AMA. (See page 10 of Staff_DR_131-Attachment B.) The net overall revenue requirement reduction of the pro forma capital adjustments was a reduction of approximately \$4.2 million. See also Staff_DR_131-Attachment D for workpapers.
(9)	(6) REVISED 06/17/2015 - Revise "Reconcile Pro Forma to Attrition" adjustment 4.05 to reconcile the revised Pro Forma study with the 12.2014 Revised Electric Attrition Study provided in Avista's response to Staff_DR_130-Revised. This update decreased the Company's overall revenue requirement by \$1.6 million. See Staff_DR_131 Revised-Attachment B, page 10.
5	(7) Annually the Company updates its allocation factors. The 12.2014 CBR includes an updated P/T allocation factor for 2014. Item (3) and (5) above notes the use of the P/T ratio within those adjustments to reflect this change. See CBR workpapers provided with Staff_DR_130-Attachment D.

Dockets UE-150204 & UG-150205 Exhibit No. DMR-8 Page 4 of 61

Page 3 of 4

	Natural Gas Pro Forma Cross Che	ck Recor	<u>iciliation - A</u>	Natural Gas Pro Forma Cross Check Reconciliation - Adjustment Correction/Update Recap
Natural 6	Natural Gas Pro Forma Study	2016 Pro Forma (000s)	Forma s)	
As F	As Filed:	\$	12,021	
	Net Adjustments	\$	(2,308)	
As R	As Revised: (See Below)	Ş	9,713	
Attachme	Attachment: Staff DR_131-Attachment C (Natural Gas Pro Forma Study)	na Study)		
ltem: (1)	n:) Includes Multiparty Settlement Agreement capital st	ructure as	filed on May 1,	lincludes Multiparty Settlement Agreement capital structure as filed on May 1, 2015: 48.5% Equity, 9.5% ROE, 5.2% Cost of Debt; ROR 7.29%. This
	change resulted in an approximate revenue requirement reduction of \$.8 million . See page 3 of Staff_DR_131-Attachment C.	nent reduc	tion of 5.8 mill	lion. See page 3 of Staff_DR_131-Attachment C.
(2)		02 - for kn I the Comp for workp	own increases t any's overall re apers.	Update Pro Forma Employee Benefits Adjustment 3.02 - for known increases to pension and post retirement medical expenses from that included in the Company's direct filing. This update increased the Company's overall revenue requirement by \$0.3 million. See page 8 of Staff_DR_131- Attachment C. See also Staff_DR_131-Attachment D for workpapers.
(8)		2016 - Add as filed to	ed column "Pla reflect actual 1 EIT was mainly	Capital adjustments 12.14 EOP, 2015 EOP and AMA 2016 - Added column "Planned Capital Add Dec. 2014 EOP-Update" adjustment 3.07U. This added adjustment, adjusts the 12.2014 EOP balance as filed to reflect actual 12.2014 per 12-months-ended (12ME) actual results of operations for Washington natural ass. The reduction to Net Plant After DEIT was mainly due to a \$50 million (system) reduction recorded to reflect a
	"Repairs Allowance" allowed for tax purposes, and c base by \$0.428 million, and reduces depreciation ex	ther DFIT i ther by 5	rue-up adjustr 0.9 million. (Se	"Repairs Allowance" allowed for tax purposes, and other DFIT true-up adjustments. This adjustment increases the Company's pro forma net rate base by \$0.428 million, and reduces depreciation expense by \$0.9 million. (See page 8 of Staff_DR_131-Attachment C.) Adjustments 4.01
	"Planned Capital Add 2015 EOP" and 4.02 "Planned Capital Add 2016 AMA" were also adjusted to reflect the flow t results through 2016 AMA. (See page 9 of Staff_DR_131-Attachment C.) The net overall revenue requirement redu adjustments was a reduction of approximately \$0.4 million . See also Staff_DR_131-Attachment D for workpapers.	Capital Add 131-Attach million. S	l 2016 AMA" w ment C.) The r ee also Staff_D	"Planned Capital Add 2015 EOP" and 4.02 "Planned Capital Add 2016 AMA" were also adjusted to reflect the flow through of actual 12.2014 results through 2016 AMA. (See page 9 of Staff_DR_131-Attachment C.) The net overall revenue requirement reduction of the pro forma capital adjustments was a reduction of approximately \$0.4 million. See also Staff_DR_131-Attachment D for workpapers.
(4)	Revise "Reconcile Pro Forma to Attrition	t 4.06 to r	sconcile the rev	Revise "Reconcile Pro Forma to Attrition" adjustment 4.06 to reconcile the revised Pro Forma study with the 12.2014 Natural Gas Attrition Study
	provided in Avista's response to start_DK_130. This a reduction in overall gas expense from 09.2014 to 1	ираате ае 2.2014. Se	e Staff_DR_131	K_130. This update decreased the Company's overall revenue requirement by \$1.4 million , mainly due to 09.2014 to 12.2014. See Staff_DR_131-Attachment C, page 10.

Natural Gas Pro Forma Summary

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY CROSS CHECK

TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Line No.		Actual Per Results	Tatal	D. E.	Proposed	Pro Forma
No.		Kesilles				Proposed
			Total	Pro Forma Total	Revenues & Related Exp	Total
	DESCRIPTION	Report	Adjustments c	d d	e	f
	u	°,	-			•
	REVENUES					
	Total General Business	\$510,473	(\$11,414)	\$499,059	\$10,037	\$509,090
	Interdepartmental Sales	923	-	923		- 92
3	Sales for Resale	95,856	(42,099)	53,757		53,75
4	Total Sales of Electricity	607,252	(53,513)	553,739	10,037	563,77
5	Other Revenue	76,386	(62,096)	14,290		14,29
6	Total Electric Revenue	683,638	(115,609)	568,029	10,037	578,06
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	201,319	(51,561)	149,758		149,75
8	Purchased Power	128,389	(52,780)	75,609		75,60
9	Depreciation/Amortization	23,738	1,975	25,713		25,71
10	Regulatory Amortization	283	6,441	6,724		6,72
11	Taxes	13,798	1,952	15,750		15,75
12	Total Production & Transmission	367,527	(93,973)	273,554	-	273,55
	Distribution			A1 /		01.0
13	Operating Expenses	20,337	1,335	21,672		21,67
14	Depreciation/Amortization	23,480	2,460	25,940		25,94
15	Taxes	43,233	(15,908)	27,325	387	27,7
16	Total Distribution	87,050	(12,113)	74,937	387	75,32
17	Customer Accounting	10,571	1,832	12,403	57	12,40
18	Customer Service & Information	19,917	(18,420)	1,497	•	1,4
19	Sales Expenses	-	0	0		
	Administrative & General					
20	Operating Expenses	43,575	4,372	47,947	20	47,9
21	Depreciation/Amortization	16,215	12,186	28,401		28,4
22	Taxes	-	•	<u> </u>		
23	Total Admin. & General	59,790	16,558	76,348	20	76,30
24	Total Electric Expenses	544,855	(106,116)	438,739	464	439,2
25	OPERATING INCOME BEFORE FIT	138,783	(9,493)	129,290	9,573	138,8
	FEDERAL INCOME TAX		(0.1.40)	05 207	2 2 5 2	28,7
26	Current Accrual	28,537	(3,140)	25,397	3,352	
27	Debt Interest	-	(1,490)	(1,490)		(1,49
28	Deferred Income Taxes	7,383	910	8,293		-
29	Amortized Investment Tax Credit	(120)	(37)	(157)		(1:
30	NET OPERATING INCOME	\$102,983	(\$5,736)	\$97,247	\$6,221	\$103,40
	RATE BASE					
	PLANT IN SERVICE	\$100 ODE	667 567	\$167 863		\$167,8
31	Intangible	\$100,295	\$67,567	\$167,862 838.013		838,0
32	Production	747,839	90,174	838,013 416,146		416,1
33	Transmission	370,703	45,443			903,7
34	Distribution	830,629	73,139 40,506	903,768		233,3
35	General	192,845		233,351 2,559,140		2,559,1
36	Total Plant in Service ACCUMULATED DEPRECIATION	2,242,311	316,829	2,339,140	-	2,229,1
37	Intangible	(19,415)	. (13,795)	. (33,210)		(33,2
38	Production	(324,667)				(352,7
		(124,279)				(126,9
39 40	Transmission Distribution	(248,229)		• • • •		(287,2
40		(248,229) (63,732)	• • •	(78,306)		(78,3
41	General	(780,322)		(878,455)	-	(878,4
42	Total Accumulated Depreciation	1,461,989	218,696	1,680,685	-	1,680,6
43	NET PLANT BEFORE DFIT		-			
44	DEFERRED TAXES	(238,376)				(315,1
45	NET PLANT AFTER DFIT	1,223,613	141,942	1,365,555	-	1,365,5
46	DEFERRED DEBITS AND CREDITS	11,848	(3,802)			8,0
	WORKING CAPITAL	25,039	20,703	45,742		45,7
47	TOTAL RATE BASE	\$1,260,500	\$158,843	\$1,419,343	\$0	\$1,419,3

Staff_DR_131 Revised-Attachment B

AVISTA UTILITIES CALCULATION OF GENERAL REVENUE REQUIREMENT WASHINGTON ELECTRIC TWELVE MONTHS ENDED SEPTEMBER 30, 2014 PRO FORMA CROSS CHECK STUDY

Line No.	Description	(000's of Dollars)
1	Pro Forma Rate Base	1,419,343
2	Proposed Rate of Return	7.29%
3	Net Operating Income Requirement	\$103,470
4	Pro Forma Net Operating Income	\$97,247
5	Net Operating Income Deficiency	\$6,223
6	Conversion Factor	0.62000
_		
7	Revenue Requirement - 2016	\$10,037
8	Total General Business Revenues	\$499,982
9	Percentage Revenue Increase	2.01%

party Settlement - C	OST OF CAPITAL	
Capital Structure	Cost	Weighted Cost
51.5%	5.20%	2.68%
48.5%	9.50%	4.61%
100.00%		7.29%
	Capital Structure 51.5%	Structure Cost 51.5% 5.20% 48.5% 9.50%

AVISTA UTILITIES REVENUE CONVERSION FACTOR WASHINGTON ELECTRIC TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Line No	Description	Factor
1	Revenues	1.000000
	Expense:	
2	Uncollectibles	0.005631
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038516
6	Total Expense	0.046147
7	Net Operating Income Before FIT	0.953853
8	Federal Income Tax @ 35%	0.333849
9	REVENUE CONVERSION FACTOR	0.62000

- -

AVISTA UTILITIES WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY

CROSS CHECK TWELVE MONTHS ENDED SEPTEMBER 30, 2014

1 11 100	1 20 147	011111		0.000	1	-
2000	OF DO	יסגזור	5)			

(000'S OF DOI	LLARS)			(To Attrition Study)				
Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Eliminate B & O Taxes	Restate Property Tax	Uncollect. Expense
Adjustn	nent Number aper Reference	1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	2.01 E-EBO	2.02 E-RPT	2.03 E-UE
REVEN	JUES							
	eneral Business	\$510,473	\$0	\$0	\$0	(\$17,768)	\$0	\$0
	partmental Sales	923	-	-	· -	-	-	-
	or Resale	95,856	<u> </u>	-	-	-	- <u></u>	
	ales of Electricity	607,252	-	-	-	(17,768)	-	-
5 Other R 6 Total El	lectric Revenue	76,386	<u> </u>		<u> </u>	(13) (17,781)		
	lecule Revenue	085,058	-			(11,701)		
EXPEN	ISES ion and Transmission							
	ating Expenses	201,319	-	306	-	•	-	-
	hased Power	128,389	-		-	-	-	-
	eciation/Amortization	23,738	-	-	-	-	· -	-
	latory Amortization	283	-	(1,360)	-	-	-	-
11 Taxes		<u>13,798</u> 367,527		(1,054)	<u> </u>		(9)	
12 Total Pr	roduction & Transmission	307,327	-	(1,054)	-	-	0	
Distribu		20,337		_		-	_	_
	ating Expenses reciation/Amortization	20,337 23,480		•	-	-	-	-
14 Depr 15 Taxe		43,233	-		-	(17,693)	384	-
	istribution	87,050	-	-	-	(17,693)	384	-
17 Custom	er Accounting	10,571	_	2	_	_	_	1,117
	er Service & Information	19,917	-	-	-	-	-	-
	xpenses	0	-	-	-	-		-
Admini	strative & General							
	ating Expenses	43,575	-	-	-	-	-	· · · -
	eciation/Amortization	16,215	-	-	-	-	-	-
22 Taxe		0	-		<u> </u>		<u> </u>	
	dmin. & General	59,790	<u> </u>	() 052)		(17:603)	375	1 117
	lectric Expenses	544,855		(1,052)	<u> </u>	(17,693)		1,117
25 OPERA	ATING INCOME BEFORE FIT	138,783	-	1,052	-	(88)	(375)	(1,117)
	AL INCOME TAX					(61)	(101)	(201
	Accrual	28,537	-	368 ,	- (104)	(31)	(131)	(391)
27 Debt In 28 Deferre	d Income Taxes	0 7,383	56	69	(194)	-	-	-
	zed ITC - Noxon	(120)			-			
30 NET O	PERATING INCOME	\$102,983	(\$56)	\$614	\$194	(\$57)	(\$244)	(\$726)
RATE			(/					
	IN SERVICE						4	
31 Intan		\$100,295	\$0	S 0	\$0	\$0	\$0	\$0
32 Prod	uction	747,839	-	-	-	-	-	-
	smission	370,703	-	-	-	-	-	-
	ibution	830,629	-	-	-	-	-	-
35 Gene 36 Total P	eral lant in Service	2,242,311		<u> </u>				
	MULATED DEPRECIATION/AMORT	• •,						
	ngible	(19,415)	-	-	-	-	-	-
38 Prod	uction	(324,667)	-		-	-	-	-
	smission	(124,279)	-	-	-	-	-	-
40 Distr 41 Gene	ribution .	(248,229) (63,732)	-	-	-	-	-	-
	accumulated Depreciation	(780,322)	<u> </u>	<u>_</u>	<u>-</u>	- <u>-</u>		
43 NET P		1,461,989	-			-		· · · ·
	RED TAXES	(238,376)	(6,009)	<u> </u>			<u> </u>	
	Plant After DFIT	1,223,613	(6,009)	-	-	-	-	-
	RED DEBITS AND CREDITS & OTHER	11,848	-	(7,399)	-	-	-	-
47 WORK	ING CAPITAL	25,039	<u>-</u>		20,703			
	L RATE BASE	1,260,500	(\$6,009)	(\$7,399)	\$20,703	\$0	\$0	\$0
49 RATE	OF RETURN	8.17%						_
	NUE REQUIREMENT	(17,891)	(616)	(1,861)	2,121	92	393	1,171

AVISTA UTILITIES WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY CROSS CHECK

TWELVE MONTHS ENDED SEPTEMBER 30, 2014 (000'S OF DOLLARS)

(000'5	OF DOLLARS)				0.00	Destate 1		Weather	Eliminate
Line No.		Regulatory Expense	Injuries and Damages	FIT/DFIT/ ITC/PTC Expense	Office Space Charges to Subsidiaries	Restate Excise Taxes	Net Gains / Losses	Normalization	Adder Schedules
110.	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							(67.050)	(410 717)
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,056)	(\$10,713)
2	Interdepartmental Sales	-	-	· -	-	-	-	-	-
3	Sales for Resale Total Sales of Electricity		<u>-</u>		<u> </u>		÷	(7,056)	(10,713)
4 5	Other Revenue	-	-	-	-	-		(7,000)	(10,715)
6	Total Electric Revenue	÷		-	-	-		(7,056)	(10,713)
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	-	-	-	-	-	-	-	249
8	Purchased Power	-	-	-	•.	•	-	-	-
9	Depreciation/Amortization	U	•	-	•	-	-	-	8,012
10 11	Regulatory Amortization Taxes	-	-	-	-	-		-	
12	Total Production & Transmission			-	•	-	-	-	8,261
	Distribution								
13	Operating Expenses	-	-	-	-	-	- (81)	-	-
14	Depreciation/Amortization	-	-	-	-	- (63)	(81)	- (272)	(413)
15	Taxes					(63)	(81)		(413)
16	Total Distribution	-	-	•	-	(03)	(81)		
17	Customer Accounting	-	-	-	-	-	-	(40)	(60)
18	Customer Service & Information	- 1	-	-	-	-	-	-	(18,480)
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General	(74)	241		` 			(14)	(71)
20	Operating Expenses	. (74)	241	-	(16)	-	-	(14)	(21)
21 22	Depreciation/Amortization Taxes	-	-	-	-	-	-	-	-
23	Total Admin. & General	(74)	241		(16)			(14)	(21)
24	Total Electric Expenses	(74)	241		(16)	(63)	(81)		(10,713)
25	OPERATING INCOME BEFORE FIT	74	(241)	-	16	63	81	(6,730)	-
	FEDERAL INCOME TAX								
26	Current Accrual	26	(84)	231	6	22	28	(2,356)	-
27	Debt Interest	-	-		-	-	-	-	-
28	Deferred Income Taxes	-	-	(8)	-	-	-	-	-
29	Amortized ITC - Noxon	<u> </u>	<u> </u>	(10)	<u>-</u>		<u> </u>	<u> </u>	
30		\$48	(\$157)	(\$213)	\$10	\$41	\$53	(\$4,375)	\$0
	RATE BASE								
	PLANT IN SERVICE								
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32 33	Production Transmission	-		-	-	-		-	-
34	Distribution	-	-	-	-	-	-	_	-
35	General	-		-	-	-	-	-	-
	Total Plant in Service		-	-	-	-		-	
	ACCUMULATED DEPRECIATION/AMORT								
37	Intangible	-	-	-	-	-	-	-	-
38	Production	-	-	· –	-	-	-	-	-
39	Transmission	· -	-	-	-	-	-	-	-
40	Distribution	-	-	-	-	-	-	-	-
41	General		<u>-</u>						
42 43	Total Accumulated Depreciation NET PLANT		<u> </u>		<u> </u>		<u> </u>		
44	DEFERRED TAXES	-	_		· _	-	-	-	-
44	Net Plant After DFIT						· · ·		-
	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	÷	-	-	-
47								<u>-</u>	<u> </u>
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49	RATE OF RETURN								
50	REVENUE REQUIREMENT	(78)	253	344	(17)	(66)	(85)	7,056	-

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY CROSS CHECK

TWELVE MONTHS ENDED SEPTEMBER 30, 2014

1	000'S OF DOLLARS	3) .

(0005	OF DOLLARS)	· · · · · · · · · · · · · · · · · · ·					(To Attrition Stud	
Line No.	DESCRIPTION	Misc. Restating Expenses	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Restate Debt Interest	Restate Incentive Expenses	Regulatory Amortization Restating Adj.	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	2.17 E-CCM	R-Tti
	REVENUES							
1	Total General Business	\$0	\$7,762	\$0	\$0	\$0	\$0	\$482,698
2	Interdepartmental Sales	-		-	-	-		923 95,856
3 4	Sales for Resale Total Sales of Electricity	·	7,762				<u>-</u>	579,477
5	Other Revenue	-		-	-	-	-	76,373
6	Total Electric Revenue	•	7,762	-			-	655,850
	EXPENSES Production and Transmission							
7	Operating Expenses	(4)	4,853	14	-	-	-	206,737
8	Purchased Power	-	-	-	-	-	-	128,389
9	Depreciation/Amortization	-	-	-	-	-	-	23,738
10	Regulatory Amortization	-	(61)	-	-	-	(2,468)	4,406
11	Taxes		-					13,789
12	Total Production & Transmission	(4)	4,792	14	-	-	(2,468)	377,059
13	Distribution Operating Expenses	(4)	-	-	-	-	-	20,333
14	Depreciation/Amortization	-	-	· -	-	-	-	23,399
15	Taxes	<u> </u>	299	<u> </u>				25,475
16	Total Distribution	(4)	299	-	-	-	-	69,207
17	Customer Accounting	-	34	-	-	-	-	11,624
18 19	Customer Service & Information Sales Expenses	(3)	-	-	-	-	-	1,434
-	Administrative & General	13	16			(1,121)	_	42,599
20 21	Operating Expenses Depreciation/Amortization	-	10	-	_	(1,121)		16,215
21	Taxes	-	-	-	-	-		
23	Total Admin. & General	13	16		•	(1,121)		58,814
24	Total Electric Expenses	2	5,141	14		(1,121)	(2,468)	518,138
25	OPERATING INCOME BEFORE FIT	(2)	2,621	(14)	-	1,121	2,468	137,712
	FEDERAL INCOME TAX							
26	Current Accrual	(1)		· (5)	869	392	864	28,345
27	Debt Interest	-	-	· -		-	-	(68)
28	Deferred Income Taxes	•	918	-	-	-	-	8,293
29	Amortized ITC - Noxon			<u> </u>	<u> </u>			(130)
30	NET OPERATING INCOME	(\$1)	\$1,703	(\$9)	(869)	\$729	\$1,604	101,273
	RATE BASE							
	PLANT IN SERVICE	€0.	\$ 0	\$0	\$ 0	\$0	\$0	\$100,295
31 32	Intangible Production	\$0	30	30	30	- 04	30 -	747,839
32	Transmission	-	-		-	-	-	370,703
34	Distribution	-	-	-	-	-	· -	830,629
35	General	-	-	-	-	-	-	192,845
36	Total Plant in Service	-	-	-	-			2,242,311
<i></i>	ACCUMULATED DEPRECIATION/AMORT							(10 44 -
37	Intangible	• -	-	-	-	-	-	(19,415)
38 39	Production Transmission	-	-	-		-	-	(324,667) (124,279)
39 40	Distribution	-	-	-	-	-	-	(248,229)
41	General	-	-	-	-	-	-	(63,732)
42	Total Accumulated Depreciation			-		-		(780,322)
43	NET PLANT	-	-	-	-	-	-	1,461,989
44	DEFERRED TAXES	-	-	-	•	-	·	(244,385)
45	Net Plant After DFIT		-	-	•	-	-	1,217,604
46	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	4,449
47	WORKING CAPITAL	· _						45,742
48	TOTAL RATE BASE	\$0		\$0	\$0	\$0	\$0	\$1,267,795
								(1)
49	RATE OF RETURN							(1)

(1) The Restated TOTAL column does not represent 9/30/2014 Test Period results of operation on a normalized basis. (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

Dockets UE-150204 & UG-150205 Exhibit No. DMR-8 Page 13 of 61

IWEI	HINGTON ELECTRIC RESULTS - PRO FORMA STU IS CHECK .VE MONTHS ENDED SEPTEMBER 30, 2014 	PS/ Reduce for \$1. / includes correction	528m agreed to ns per Staff-DR			(Updated for most		
000'S	OF DOLLARS)	59 / Updates P/T R	the second s		D E	current information) Pro Forma	Pro Forma	Bas France
Line No.	DESCRIPTION	Pro Forma Power Supply	Pro Forma Transmission Rev/Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Employee Benefits	Insurance Expense	Pro Forma Property Tax
	Adjustment Number	3.00	3.01	3.02	3.03	3.04	3.05	3.06
	Workpaper Reference	E-PPS	E-PTR	E-PLN	E-PLE	E-PEB	E-PI	E-PPT
	REVENUES			•				
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	5
2 3	Interdepartmental Sales Sales for Resale	(42,099)	-		-	-	-	
4	Total Sales of Electricity	(42,099)		-		-	<u> </u>	
5	Other Revenue	(62,430)	347		-			
6	Total Electric Revenue	(104,529)	347	-	-	-	-	
	EXPENSES							
	Production and Transmission					e registro de traca anales		
7	Operating Expenses	(64,382)	456	899	(26)	1,140	-	
8 9	Purchased Power Depreciation/Amortization	(52,780)	-	-	-	-	-	
9 10	Regulatory Amortization	-	-	5	-	-	-	
11	Taxes	-		-	-	• ·	-	1,96
12	Total Production & Transmission	(117,162)	456	899	(26)	1,140		1,96
	Distribution					د. المناطقة متحدثين الم		
13	Operating Expenses	-	-	607	-	773	-	
14	Depreciation/Amortization	-	-	-	-	-	-	1,22
15 16	Taxes Total Distribution			607		773		1,22
17	Customer Accounting	-	-	302	-	385	-	
18	Customer Service & Information	-	-	28	-	35		
19	Sales Expenses	-	-	0	-		-	
	Administrative & General							
20	Operating Expenses	-	-	2,014	246	924	259	
21	Depreciation/Amortization	-	-	-	-	-	-	
22 23	Taxes Total Admin. & General			2,014	246	924	259	
24	Total Electric Expenses	(117,162)	456	3,850	220	3,257	259	3,18
25	OPERATING INCOME BEFORE FIT	12,633	(109)	(3,850)	(220)	(3,257)	(259)	(3,18
	FEDERAL INCOME TAX			(1 - 1 -)		() ()	(22)	<i>(</i> 4
26	Current Accrual	4,422	(38)	(1,348)	(77)	(1,140)	(91)	(1,11
27 28	Debt Interest Deferred Income Taxes	-		-	-	-	-	
29 29	Amortized ITC - Noxon						-	
30	NET OPERATING INCOME	\$8,211	(\$71)	(\$2,503)	(\$143)	(\$2,117)	(\$168)	(\$2,06
	RATE BASE							
	PLANT IN SERVICE							
31	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	5
32 33	Production Transmission	-	-	-	-	· · ·	-	
34	Distribution	-	-	-	-	-	-	
35	General		-		-	-	-	
36	Total Plant in Service		-		•		-	
~-	ACCUMULATED DEPRECIATION/AMORT	-	-	-	-		-	
37 38	Intangible	-	-	-	-	-	-	
38 39	Production Transmission	-	-	-	-	-	-	
40	Distribution	-	-	-	-	-	-	
41	General							
42 43	Total Accumulated Depreciation NET PLANT							
	DEFERRED TAXES	-	-	-	-	-		
44	Net Plant After DFIT		-		-	-	-	
	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-		-	
44 45 46								
45	WORKING CAPITAL		- <u></u> -					
45 46		\$0	\$0	\$0	\$0_	\$0	\$0	

Dockets UE-150204 & UG-150205 Exhibit No. DMR-8 Page 14 of 61

AVISTA UTILITIES

CROS FWEI	HINGTON ELECTRIC RESULTS - PRO FORMA STU: IS CHECK .VE MONTHS ENDED SEPTEMBER 30, 2014 OF DOLLARS)		(To Attrition Study)	·	Includes: CS2/Colstrip incremental exp-see PF PS; & Staff_DR_44 correction)		Updated to reflect known DFIT changes)	
Line No.	DESCRIPTION	Pro Forma Information Tech/Serv Exp	Pro Forma Lake Spokane Deferral	Pro Forma Revenue Normalization	Pro Forma Major Maint-Hydro Thermal, Other	Planned Capital Add Dec 2014 EOP	Planned Capital Add Dec 2014 EOP-Update	Pro Forma Sub-Total
	Adjustment Number Workpaper Reference	3.07 E-ISIT	3.08 E-LSD	3.09 E-PREV	3.10 E-PMM	3.11 E-CAP14	3.12U E-CAP14U	PF-Tti
	REVENUES	6 0	5 0	616 261	\$0	\$0	S 0	\$499,059
1 2	Total General Business	\$0	S 0	\$16,361	30	Ф О	30	923
3	Interdepartmental Sales Sales for Resale	_	-		-	-	-	53,757
4	Total Sales of Electricity	-	-	16,361		-	-	553,739
5	Other Revenue				<u> </u>	<u> </u>		14,290
6	Total Electric Revenue	-	-	16,361	-	-		568,029
	EXPENSES Production and Transmission							-
7	Operating Expenses	-		-	4,952	-	-	149,776
8	Purchased Power	-	-	-	-	-	- (1.279)	75,609
9	Depreciation/Amortization	-	- 291	-	-	791	(1,378)	23,151 4,697
10 11	Regulatory Amortization Taxes	-	291		-	-		15,750
12	Total Production & Transmission	-	291	-	4,952	791	(1,378)	268,983
	Distribution							-
13	Operating Expenses	-	-	-	-	-	(665)	21,713 23,860
14 15	Depreciation/Amortization Taxes	-	-	630	-	1,126	(005)	23,800
16	Total Distribution	-	•	630		1,126	(665)	72,898
17	Customer Accounting	-	-	92	-	-	-	12,403
18 19	Customer Service & Information Sales Expenses	-	-	-	-	-	-	1,497 0
	Administrative & General							
20	Operating Expenses	1,679	-	33	•	-	-	47,754
21	Depreciation/Amortization	-	-	-	-	2,888	(132)	18,971
22	Taxes	-			<u> </u>	2,888	(132)	66,725
23 24	Total Admin. & General Total Electric Expenses	1,679		33	4,952	4,805	(2,175)	422,506
25	OPERATING INCOME BEFORE FIT	(1,679)		15,606	(4,952)	(4,805)	2,175	145,523
2.0	FEDERAL INCOME TAX	(-,,	()					
26	Current Accrual	(588)	(102)	5,462	(1,733)	(1,682)	761	31,079
27	Debt Interest			-	-	(329)	370	(27
28	Deferred Income Taxes	-	-	-	-	-	-	8,293
29	Amortized ITC - Noxon						·	(130
30	NET OPERATING INCOME	(\$1,091)	(\$189)	10,144	(3,218)	(\$2,794)	\$1,044	106,309
	RATE BASE PLANT IN SERVICE							
31	Intangible	\$0	\$0	\$0	\$0	\$9,188	(\$2,948)	
32	Production	-	-	-	-	21,114	(11,831)	
33	Transmission	-	-	-	-	22,089	(2,579)	
34	Distribution	-	•	-	-	33,385 9,189	(3,363) (1,838)	
35 36	General Total Plant in Service				-	94,965	(22,559)	
	ACCUMULATED DEPRECIATION/AMORT			a.				
37	Intangible	-	-	-	-	(3,411)	2,459	(20,367
38	Production	-	-	-	-	(11,229)	5,870	(\$330,026
39 40	Transmission Distribution	-	-	-	-	(1,260) (14,098)	555 (376)	(124,984 (262,703
40 41	General	-	-	-	-	(3,968)	1,760	(65,940
42	Total Accumulated Depreciation					(33,966)	10,268	(804,020
43	NET PLANT	-	-	-		60,999	(12,291)	
44	DEFERRED TAXES					(25,901)	(27,178)	
45	Net Plant After DFIT	-	-	-	-	35,098	(39,469)	1,213,233
46 47	DEFERRED DEBITS AND CREDITS & OTHER WORKING CAPITAL	·						4,445 45,742
48	TOTAL RATE BASE	\$0	\$0	\$0	\$0	35,098	(39,469)	1,263,424
49	RATE OF RETURN							

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS - PRO FORMA STUDY CROSS CHECK

REVISED

D'S OF DOLLARS)	e Server en en		(To Attrition Study)			net changes	
18 DESCRIPTION	Planned Capital Add 2015 EOP	Planned Capital Add 2016 AMA	Meter Retirement	O&M Offsets	Pro Forma Cross Check Total	Reconcile Pro Forma To Attrition	Attrition Adjuste / Pro Forma Total (2)
Adjustment Number	4.01	4.02	4.03	4.04	PFCC-Ta	4.05	AA/PF-Tti
Workpaper Reference	E-CAP15	E-CAP16	E-MRD	E-OFF		E-REC	영문화관광
REVENUES					2월 68일 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 - 1999 -		
Total General Business	\$0	\$0	\$0	\$0	\$499,059	\$0	\$499,0
Interdepartmental Sales	\$U *	<u>40</u>	-		923	-	9
Sales for Resale	-	_	-	-	53,757	-	53,7
Total Sales of Electricity		-	-	-	553,739		553,7
Other Revenue	-	-	-	-	14,290	-	14,2
Total Electric Revenue		-		-	568,029	-	568,0
EXPENSES							
Production and Transmission				(김 전 주요 같이		
Operating Expenses	-	-	-	(18)	149,758	-	149,
Purchased Power	-	-	-	- 1	75,609	-	75,
Depreciation/Amortization	2,247	315	-	-	25,713	-	25,
Regulatory Amortization			2,027	-	6,724		6,
Taxes	-	<u> </u>		-	15,750		15,
Total Production & Transmission	2,247	315	2,027	(18)	273,554	-	273,
Distribution							소망 지방
Operating Expenses	-	-	-	(41)	21,672	-	21,
Depreciation/Amortization	1,781	299	-	-	25,940	- [25,
Taxes	-		<u> </u>	-	27,325		27,
Total Distribution	1,781	299	-	(41)	74,937		74,
Customer Accounting	-	•	-	-	12,403	-	12,
Customer Service & Information	-	-	-	-	1,497		1
Sales Expenses	-	-	-	-	0	-	
Administrative & General							2011년 2월 1943년 1943년 1911년 - 1911년 1911년 1911년 - 1911년 1
Operating Expenses	-	-	1	(137)	47,617	330	47,
Depreciation/Amortization	7,391	2,039	-	-	28,401	-	28,
Taxes	-	.	-	-		-	이번 영화 동안을 수 있다.
Total Admin. & General	7,391	2,039	-	(137)	76,018	330	76,
Total Electric Expenses	11,419	2,653	2,027	(196)	438,409	330	438,
OPERATING INCOME BEFORE FIT	(11,419)	(2,653)	(2,027)	196	129,620	(330)	129,
FEDERAL INCOME TAX							
Current Accrual	(3,997)	(929)	(709)	69	25,513	(116)	25
Debt Interest	(1,438)	10	(190)	-	(1,646)	156	(1
Deferred Income Taxes	-	-	-	-	8,293	-	8
Amortized ITC - Noxon	(27)		<u> </u>		(157)		
NET OPERATING INCOME	(5,957)	(1,734)	(1,127)	127	97,618	(371)	97
RATE BASE	2						
PLANT IN SERVICE					한 같은 영화 이 것		
Intangible	\$55,221	\$6,106	\$0	\$0	\$167,862	\$0	\$167
Production	71,203	9,688	-	-	838,013	-	838
Transmission	20,323	5,610	-	-	416,146	-	416
Distribution	43,631	(514)	-	-	903,768	-	903
General	23,035	10,120			233,351		233
Total Plant in Service	213,413	31,010	-	-	2,559,140	-	2,559
ACCUMULATED DEPRECIATION/AMORT	10 000	15 000			(33,210)		(33
Intangible Production	(6,857)	(5,986) (8,078)	-	-	(\$352,755)	-	(\$352
Production Transmission	(14,651) (846)	(1,121)	-	_	(126,951)	_	(126
Distribution	(19,679)	(4,851)	-	_	(287,233)	_	(287
General	(7,613)	(4,753)	_ *	_	(78,306)		(78
Total Accumulated Depreciation	(49,646)	(24,789)			(878,455)		(878
NET PLANT	163,767	6,221			1,680,685	<u> </u>	1,680
DEFERRED TAXES	(10,416)	(7,250)	-	-	(315,130)	_	(315
Net Plant After DFIT	153,351	(1,029)			1,365,555		1,365
DEFERRED DEBITS AND CREDITS & OTHER	-	(1,025)	20,276	-	24,725	(16,679)	8
	-				45,742		45
WORKING CAPITAL							1
	E153 351	(\$1 079)	\$20 276	\$0	1.436 822	(\$16 679)	1,410
V WORKING CAPITAL TOTAL RATE BASE RATE OF RETURN	\$153,351	(\$1,029)	\$20,276	\$0	1,436,022	(\$16,679) \$ 32,949	1,419 6

Line <u>No.</u>	DESCRIPTION	Results of Operations
	Adjustment Number	1.00 F BOO
	Workpaper Reference	E-ROO
1	REVENUES Total General Business	\$510 472
1 2	Interdepartmental Sales	\$510,473 923
3	Sales for Resale	95,856
4	Total Sales of Electricity	607,252
5	Other Revenue	76,386
6	Total Electric Revenue	683,638
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	201,319
8	Purchased Power	128,389
9	Depreciation/Amortization	23,738
10	Regulatory Amortization	283
11	Taxes	13,798
12	Total Production & Transmission	367,527
	Distribution	
13	Operating Expenses	20,337
14	Depreciation/Amortization	23,480
15 16	Taxes Total Distribution	43,233 87,050
	10tal Distribution	
17	Customer Accounting	10,571
18	Customer Service & Information	19,917
19	Sales Expenses	0
	Administrative & General	
20	Operating Expenses	43,575
21 22	Depreciation/Amortization	16,215 0
22	Taxes Total Admin. & General	59,790
24	Total Electric Expenses	544,855
25	OPERATING INCOME BEFORE FIT	138,783
	FEDERAL INCOME TAX	0
26	Current Accrual	28,537
27	Debt Interest	0
28	Deferred Income Taxes	7,383
29	Amortized ITC - Noxon	(120)
30	NET OPERATING INCOME	\$102,983
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$100,295
32	Production	747,839
33 34	Transmission Distribution	370,703 830,629
35	General	192,845
36	Total Plant in Service	2,242,311
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	(19,415)
38	Production	(324,667)
39	Transmission	(124,279)
40	Distribution	(248,229)
41 42	General Total Accumulated Depreciation	(63,732) (780,322)
42 43	Total Accumulated Depreciation NET PLANT	1,461,989
44	DEFERRED TAXES	(238,376)
45	Net Plant After DFIT	1,223,613
46	DEFERRED DEBITS AND CREDITS & OTHER	11,848
47	WORKING CAPITAL	25,039
48	TOTAL RATE BASE	\$1,260,500

Line No,	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	<u></u>
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	• <u> </u>
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	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	
	FEDERAL INCOME TAX	
26	Current Accrual	-
20 27	Debt Interest	56
28	Deferred Income Taxes	.00
28 29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$56)
	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	(6,009)
45	Net Plant After DFIT	(6,009)
46	DEFERRED DEBITS AND CREDITS & OTHER	(0,007)
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	(\$6,009)

Line No.	DESCRIPTION	Deferred Debits and <u>Credits</u>
	Adjustment Number Workpaper Reference	1.02 E-DDC
	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	306
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	(1,360
11	Taxes	
12	Total Production & Transmission	(1,054
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	
16	Total Distribution	-
17	Customer Accounting	. 2
18 -	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	
23	Total Admin. & General	
24	Total Electric Expenses	(1,052
25	OPERATING INCOME BEFORE FIT	1,052
-	FEDERAL INCOME TAX	-
26	Current Accrual	368
27	Debt Interest	69
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	
30	NET OPERATING INCOME	\$614
	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	
10	DEFERRED DEBITS AND CREDITS & OTHER	(7,399
46 47		(,,=,,,
46 47 48	WORKING CAPITAL TOTAL RATE BASE	(\$7,399

Dockets UE-150204 & UG-150205 Exhibit No. DMR-8 Page 19 of 61

Line Worl No. DESCRIPTION Adjustment Number 1.0 Workpaper Reference E-W REVENUES 1 1 Total General Business 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 11 Taxes 12 Total Production & Transmission Distribution Image: Structure Accounting 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses 21 Depreciation/Amortization 22 Total Admin. & General	ital 3
Workpaper Reference E-W REVENUES 1 1 Total General Business 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 11 Taxes 12 Total Production & Transmission Distribution 11 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General	<u>C</u>
REVENUES 1 Total General Business 2 Interdepartmental Sales 3 Sales for Reseale 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 11 Taxes 12 Total Production & Transmission Distribution Interses 12 Total Distribution 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Image 20 Operating Expenses 21 Depreciation/Amortization 22 Total Electric Expenses 23 Total Admin. & General 2	
1 Total General Business 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 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT <tr< td=""><td>\$0 </td></tr<>	\$0
2 Interdepartmental Sales 3 Sales for Resale 4 Total Sales of Electricity 5 Other Revenue 6 Total Electric 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 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 10 Operating Expenses 11 Depreciation/Amortization 12 Taxes 13 Depreciation/Amortization 14 Total Admin. & General 10 Operating	- - - - - - - -
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 Distribution 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General	
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 11 Taxes 12 Total Production & Transmission Distribution 1 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General	
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 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General	<u> </u>
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	-
Production and Transmission 7 Operating Expenses 8 Purchased Power 9 Depreciation/Amortization 10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission Distribution Image: Comparison of the preciation/Amortization 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Image: Comparison of the preciation/Amortization 12 Total Electric Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Electric Expenses 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME	-
7 Operating Expenses 8 Purchased Power 9 Depreciation/Amortization 10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission Distribution 0 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Electric Expenses 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 24 Total Electric Expense 25 OPERATING INCOME	-
8 Purchased Power 9 Depreciation/Amortization 10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Accounting 18 Customer Accounting 19 Sales Expenses Administrative & General Operating Expenses 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 23 Transmission	- -
9 Depreciation/Amortization 10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production	-
10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission <	-
11 Taxes 12 Total Production & Transmission 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General 20 Operating Expenses 21 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX 26 24 Total ITC - Noxon 30 NET OPERATING INCOME 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 23 Production 33 Transmission	
12 Total Production & Transmission Distribution 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Deth Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 23 Total Distribution 33 Transmission	-
Distribution 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 19 Sales Expenses Administrative & General 0 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin, & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX 26 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Accounting 18 Customer Accounting 19 Sales Expenses Administrative & General 0 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX 2 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Accounting 18 Customer Accounting 19 Sales Expenses Administrative & General 20 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX 2 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	
15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General 20 Operating Expenses 21 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX 26 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General 10 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX 26 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General 0 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX 6 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	
18 Customer Service & Information 19 Sales Expenses Administrative & General 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
19 Sales Expenses Administrative & General 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
Administrative & General 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	
22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
23 Total Admin & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	
 25 OPERATING INCOME BEFORE FTT FEDERAL INCOME TAX 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 	
FEDERAL INCOME TAX 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	
26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	
27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	(194)
29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	(1)+)
RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	-
RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	\$194
PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission	
31 Intangible 32 Production 33 Transmission	
32 Production 33 Transmission	\$0
33 Transmission	φ0 -
	-
34 Distribution	-
35 General	-
36 Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT	
37 Intangible	-
38 Production	-
39 Transmission	-
40 Distribution	-
41 General	<u> </u>
42 Total Accumulated Depreciation 43 NET PLANT	<u> </u>
	-
44 DEFERRED TAXES	<u> </u>
45 Net Plant After DFIT	-
46 DEFERRED DEBITS AND CREDITS & OTHER	-
47 WORKING CAPITAL	20,703
48 TOTAL RATE BASE	\$20,703

Line No.	DESCRIPTION	Eliminate B & O <u>Taxes</u>
	Adjustment Number Workpaper Reference	2.01 E-EBO
	REVENUES	
1	Total General Business	(\$17,768)
2	Interdepartmental Sales	(\$17,700
3	Sales for Resale	_
4	Total Sales of Electricity	(17,768
5	Other Revenue	(11,703
6	Total Electric Revenue	(17,781
0		(17,781
	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	(17.693
16	Total Distribution	(17,693
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	· · · · · · · · · · · · · · · · · · ·	
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(17 602
24	Total Electric Expenses	(17,693
25	OPERATING INCOME BEFORE FIT	(88)
	FEDERAL INCOME TAX	-
26	Current Accrual	(31
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$57
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
27	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 & OTHER	-
47	WORKING CAPITAL	-
10	TOTAL DATE DASE	
48	TOTAL RATE BASE	\$0

.ine No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2.02
	Workpaper Reference	E-RPT
	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	-
0	Regulatory Amortization	-
11	Taxes	(9
12	Total Production & Transmission	(9
	Distribution	
13	Operating Expenses	-
4	Depreciation/Amortization	-
15	Taxes	384
16	Total Distribution	384
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	_
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	
23	Total Admin. & General	
24	Total Electric Expenses	375
25	OPERATING INCOME BEFORE FIT	(375
	FEDERAL INCOME TAX	-
26	Current Accrual	(131
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$244
50	NET OF EXAMING INCOME	
	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	-
10	Distribution General	-
40 41	Jeneral	
41	Total Accumulated Depreciation	
41 42	Total Accumulated Depreciation	
41 42 43	NET PLANT	
41 42 43 44	NET PLANT DEFERRED TAXES	
41 42 43 44 45	NET PLANT DEFERRED TAXES Net Plant After DFIT	
41 42 43 44 45 46	NET PLANT DEFERRED TAXES Net Plant After DFIT DEFERRED DEBITS AND CREDITS & OTHER	
41 42 43 44 45	NET PLANT DEFERRED TAXES Net Plant After DFIT	

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.ine No.	DESCRIPTION	Uncollect. Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
	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 8	Operating Expenses Purchased Power	-
o 9	Depreciation/Amortization	
9 10	Regulatory Amortization	
1	Taxes	-
12	Total Production & Transmission	
	Distribution	
13	Operating Expenses	-
4	Depreciation/Amortization	-
5	Taxes	
6	Total Distribution	-
7	Customer Accounting	1,117
8	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22 23	Taxes Total Admin. & General	
24 24	Total Electric Expenses	1,117
25	OPERATING INCOME BEFORE FIT	(1,117
	FEDERAL INCOME TAX	-
26	Current Accrual	(391
27	Debt Interest	
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	
30	NET OPERATING INCOME	(\$726
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
	General	
35		
35 36	Total Plant in Service	-
36	ACCUMULATED DEPRECIATION/AMORT	-
36 37	ACCUMULATED DEPRECIATION/AMORT Intangible	-
36 37 38	ACCUMULATED DEPRECIATION/AMORT Intangible Production	
36 37 38 39	ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission	
36 37 38 39 40	ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution	
36 37 38 39 40 41	ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General	
36 37 38 39 40	ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution	
36 37 38 39 40 41 42 43	ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT	
36 37 38 39 40 41 42 43 43	ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES	
36 37 38 39 40 41 42 43 44 45	ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFTT	
36 37 38 39 40 41 42 43 43	ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES	

(000'5	S OF DOLLARS)	Regulatory
Line No.	DESCRIPTION	Expense
	Adjustment Number	2.04
	Workpaper Reference	<u>E-RE</u>
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3 4	Sales for Resale Total Sales of Electricity	
5	Other Revenue	-
6	Total Electric Revenue	
•		
	EXPENSES	
7	Production and Transmission Operating Expenses	_
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	<u> </u>
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	· -
16	Total Distribution	
17	Customer Accounting	-
18	Customer Service & Information	-
19		-
	Administrative & General	
20	Operating Expenses	(74)
20	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(74)
24	Total Electric Expenses	(74)
25	OPERATING INCOME BEFORE FIT	74
	FEDERAL INCOME TAX	. -
26	Current Accrual	26
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$48
20		البريد فبريد البريد
	RATE BASE	
	PLANT IN SERVICE	*0
31	Intangible	\$0
32 33	Production Transmission	-
33	Distribution	-
35	General	-
36	Total Plant in Service	
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	· -
40	Distribution	-
41 42	General Total Accumulated Depreciation	
42 43	Total Accumulated Depreciation NET PLANT	
		-
44	DEFERRED TAXES	<u> </u>
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	
48	TOTAL RATE BASE	\$0

(000'5	S OF DOLLARS)	T front i
Line No.	DESCRIPTION	Injuries and Damages
	Adjustment Number	2.05
	Workpaper Reference	E-ID
	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	241
20	Depreciation/Amortization	241
22	Taxes	-
23	Total Admin. & General	241
24	Total Electric Expenses	241
25	OPERATING INCOME BEFORE FIT	(241)
		(=)
26	FEDERAL INCOME TAX	(84)
20	Debt Interest	(64)
28	Deferred Income Taxes	_
29	Amortized ITC - Noxon	
		(\$1.57)
30	NET OPERATING INCOME	(\$157)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34		-
35	General	-
36	Total Plant in Service	-
27	ACCUMULATED DEPRECIATION/AMORT	
37 38	Intangible Production	-
38 39	Transmission	-
40	Distribution	-
41	General	-
42	Total Accumulated Depreciation	·
43	NET PLANT	
44		
	DEFERRED TAXES Net Plant After DFIT	
45 46	DEFERRED DEBITS AND CREDITS & OTHER	-
40 47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

(000'5	S OF DOLLARS)	
Line		FIT/DFIT/ ITC/PTC
No.	DESCRIPTION	Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
	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	<u> </u>
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	<u> </u>
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	
24	Total Electric Expenses	-
25	OPERATING INCOME BEFORE FIT	
25		
	FEDERAL INCOME TAX	-
26	Current Accrual	231
27	Debt Interest	-
28 29	Deferred Income Taxes Amortized ITC - Noxon	(8)
29	Amortized TTC - Noxoli	(10)
30	NET OPERATING INCOME	(\$213)
	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 40	Transmission Distribution	-
40 41	General	-
41	Total Accumulated Depreciation	
42 43	NET PLANT	
44	DEFERRED TAXES	
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	
48	TOTAL RATE BASE	\$0

(000'5 Line	OF DOLLARS)	Office Space Charges to
No.	DESCRIPTION	Subsidiaries
	Adjustment Number	2.07
	Workpaper Reference	E-OSC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	
4	Total Sales of Electricity	-
5	Other Revenue	<u> </u>
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	<u>-</u>
18	Customer Service & Information	-
19	Sales Expenses	-
17	-	
	Administrative & General	40
20	Operating Expenses	(16)
21	Depreciation/Amortization	-
22	Taxes	(16)
23 24	Total Admin. & General	(16)
	Total Electric Expenses	
25	OPERATING INCOME BEFORE FIT	16
	FEDERAL INCOME TAX	-
26	Current Accrual	6
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	
30	NET OPERATING INCOME	\$10
	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 & OTHER	-
47	WORKING CAPITAL	-
10	TOTAL DATE BASE	
48	TOTAL RATE BASE	\$0

Dockets UE-150204 & UG-150205 Exhibit No. DMR-8 Page 27 of 61

(000'5	OF DOLLARS)	Dostata
Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
_	Workpaper Reference	E-RET
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	<u> </u>
4	Total Sales of Electricity	-
5	Other Revenue	<u> </u>
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	(63)
16	Total Distribution	(63)
17	Customer Accounting	-
18	Customer Service & Information	· -
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	
24	Total Electric Expenses	(63)
25	OPERATING INCOME BEFORE FIT	63
	FEDERAL INCOME TAX	<u> </u>
26	Current Accrual	22
27	Debt Interest	-
28	Deferred Income Taxes	•
29	Amortized ITC - Noxon	<u> </u>
30	NET OPERATING INCOME	\$41
	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 40	Transmission Distribution	-
40 41	General	-
41 42	Total Accumulated Depreciation	
42 43	NET PLANT	
44	DEFERRED TAXES	
44 45	Net Plant After DFIT	-
45 46	DEFERRED DEBITS AND CREDITS & OTHER	-
40	WORKING CAPITAL	
		· · · · ·
48	TOTAL RATE BASE	\$0

(000)2	GOF DOLLARS)	.
Line No.	DESCRIPTION	Net Gains / Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	÷
5	Other Revenue	<u> </u>
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	(81)
15	Taxes	<u> </u>
16	Total Distribution	(81)
17	Customer Accounting	-
18	Customer Service & Information	· -
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	
23	Total Admin. & General	-
24	Total Electric Expenses	(81)
25	OPERATING INCOME BEFORE FIT	81
	FEDERAL INCOME TAX	-
26	Current Accrual	28
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	<u> </u>
30	NET OPERATING INCOME	\$53
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34 35	Distribution General	-
36	Total Plant in Service	
50	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	<u> </u>
42	Total Accumulated Depreciation	
43	NET PLANT	-
44	DEFERRED TAXES	· -
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	
48	TOTAL RATE BASE	\$0

	OF DOLLARS)	Weather
Line No.	DESCRIPTION	Normalization
	Adjustment Number Workpaper Reference	2.10 E-WN
	REVENUES	
1	Total General Business	(\$7,056)
2	Interdepartmental Sales	-
3	Sales for Resale	
4	Total Sales of Electricity	(7,056)
5	Other Revenue	
6	Total Electric Revenue	(7,056)
	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	(272)
16	Total Distribution	(272)
17	Customer Accounting	(40)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(14)
21	Depreciation/Amortization	-
22	Taxes	
23 24	Total Admin. & General Total Electric Expenses	(14)
25	OPERATING INCOME BEFORE FIT	(6,730)
22		(0,750)
26	FEDERAL INCOME TAX Current Accrual	(2,356)
20	Debt Interest	(2,350)
28	Deferred Income Taxes	_
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$4,375)
	RATE BASE PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
37	ACCUMULATED DEPRECIATION/AMORT 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 & OTHER	-
47	WORKING CAPITAL	
48	TOTAL RATE BASE	\$0

(000'S	S OF DOLLARS)	Eliminate
Line No.	DESCRIPTION	Adder Schedules
	Adjustment Number	2.11
<u>. </u>	Workpaper Reference	E-EAS
1	REVENUES Total General Business	(\$10,713)
2	Interdepartmental Sales	(#10,715)
3	Sales for Resale	-
4	Total Sales of Electricity	(10,713)
5	Other Revenue	-
6	Total Electric Revenue	(10,713)
	EXPENSES	
-	Production and Transmission	
7	Operating Expenses	249
8 9	Purchased Power Depreciation/Amortization	-
9 10	Regulatory Amortization	8.012
11	Taxes	
12	Total Production & Transmission	. 8,261
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(413)
16	Total Distribution	(413)
17	Customer Accounting	(60)
18	Customer Service & Information	(18,480)
19	Sales Expenses	-
	Administrative & General	,
20	Operating Expenses	(21)
21 22	Depreciation/Amortization Taxes	-
23	Total Admin. & General	(21)
24	Total Electric Expenses	(10,713)
25	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	-
26	Current Accrual	-
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	·
30	NET OPERATING INCOME	<u>\$0</u>
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	
33	Transmission	-
34 35	Distribution General	-
35 36	Total Plant in Service	
50	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General Total A commulated Depresiation	<u> </u>
42 43	Total Accumulated Depreciation NET PLANT	
44 45	DEFERRED TAXES Net Plant After DFIT	
45 46	DEFERRED DEBITS AND CREDITS & OTHER	
40	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

(000'5	S OF DOLLARS)	- "
Line		Misc. Restating
_No.	DESCRIPTION	Expenses
	Adjustment Number	2.12
	Workpaper Reference	<u> </u>
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	<u> </u>
4 5	Total Sales of Electricity Other Revenue	-
6	Total Electric Revenue	
U		
	EXPENSES	
7	Production and Transmission	(4)
8	Operating Expenses Purchased Power	(4)
9	Depreciation/Amortization	
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(4)
	Distribution	
13	Operating Expenses	(4)
14	Depreciation/Amortization	-
15	Taxes	<u> </u>
16	Total Distribution	(4)
17	Customer Accounting	-
18	Customer Service & Information	(3)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	13
21	Depreciation/Amortization	-
22	Taxes	
23	Total Admin. & General	13
24	Total Electric Expenses	2
25	OPERATING INCOME BEFORE FIT	(2)
	FEDERAL INCOME TAX	-
26	Current Accrual	(1)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	<u> </u>
30	NET OPERATING INCOME	(\$1)
	RATE BASE	
31	PLANT IN SERVICE Intangible	\$0
32	Production	30
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	· -
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39 40	Transmission Distribution	-
40 41	General	-
41	Total Accumulated Depreciation	
42 43	NET PLANT	
44	DEFERRED TAXES	
45	Net Plant After DFIT	-
46 47	DEFERRED DEBITS AND CREDITS & OTHER WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

AVISTA UTILITIES

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer
	Adjustment Number Workpaper Reference	2.13 E-EWPC
	REVENUES	
1	Total General Business	\$7,762
2	Interdepartmental Sales	`
3	Sales for Resale	-
4	Total Sales of Electricity	7,762
5	Other Revenue	
6	Total Electric Revenue	7,762
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	4,853
8	Purchased Power	
9	Depreciation/Amortization	-
10	Regulatory Amortization	(61
11	Taxes	4,792
12	Total Production & Transmission	4,792
12	Distribution	
13	Operating Expenses	-
14 15	Depreciation/Amortization Taxes	- 299
16	Total Distribution	299
10		
17	Customer Accounting	34
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	16
21	Depreciation/Amortization	-
22	Taxes	
23 24	Total Admin. & General Total Electric Expenses	5,141
25	OPERATING INCOME BEFORE FIT	2,621
22		2,021
~	FEDERAL INCOME TAX	. –
26	Current Accrual Debt Interest	-
27 28	Deferred Income Taxes	- 918
28 29	Amortized ITC - Noxon	918
		£1 702
30	NET OPERATING INCOME	\$1,703
	RATE BASE	
<u>.</u> .	PLANT IN SERVICE	**
31	Intangible	\$0
32 33	Production Transmission	-
33 34	Distribution	-
34 35	General	-
35 36	Total Plant in Service	••••••••••••••••••••••••••••••••••••••
50	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 & OTHER	-
47	WORKING CAPITAL	
40	TOTAL DATE DASE	\$0
48	TOTAL RATE BASE	20 20

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Adjustment Number 2.14	ez Perce ettlement
Workpaper Reference E-NY REVENUES REVENUES 1 Total General Business 2 Interdepartmental Sales 3 Sales for Resale 4 Total Sales of Electricity 5 Other Revenue EXPENSES Production and Transmission 7 Operating Expenses 8 Purchased Power 9 Depreciation/Amortization 10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission Distribution 1 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 19 Sales Expenses 10 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Admin. & General <tr< th=""><th>ljustment 2.14</th></tr<>	ljustment 2.14
1 Total General Business 2 Interdepartmental Sales 3 Sales for Resale 4 Total Sales of Electricity 5 Other Revenue EXPENSES Production and Transmission 7 Operating Expenses 8 Purchased Power 9 Depreciation/Amortization 10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission Distribution 1 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General	E-NPS
2 Interdepartmental Sales 3 Sales for Resule 4 Total Sales of Electricity 5 Other Revenue EXPENSES Production and Transmission 7 Operating Expenses 8 Purchased Power 9 Depreciation/Amortization 10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission Distribution Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 21 Total Alexin. & General 20 Operating Expenses 21 Total Alexin. & General 20 Operating Expenses 21 Total Alexin. & General 22 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 21 Dethered 22	
3 Sales for Resale	\$0
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 1 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses 10 Operating Expenses 21 Depreciation/Amortization 21 Taxes 22 Total Electric Expenses 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME TAX 26 Current Accrual 27 Debfered Income Taxes 28 Amortized ITC - Noxon	-
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 1 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses 10 Operating Expenses 11 Taxes 12 Total Admin. & General 13 Total Electric Expenses 14 Total Electric Expenses 15 Taxes 16 Total Electric Expenses 17 Taxes 18 Defered Income Taxes 19 Deterted Income Taxes 19 Amo	-
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 Intervention 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 19 Sales Expenses 10 Operating Expenses 21 Total Admin. & General 20 Operating Expenses 21 Total Admin. & General 22 Total Admin. & General 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 29 Amortized ITC - Noxon 30 NET OPERATING INCOME	
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 1 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses 10 Operating Expenses 11 Taxes 12 Otal Expenses 13 Operating Expenses 14 Total Electric Expenses 15 Taxes 16 Total Admin & General 17 Tates 18 Depreciation/Amortization 19 Detert Accrual 10 Total Electric Expenses 21 Detal Electric Expenses 22	
Production and Transmission 7 Operating Expenses 8 Purchased Power 9 Depreciation/Amortization 10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission Distribution Image: Construct Science Scie	-
Production and Transmission 7 Operating Expenses 8 Purchased Power 9 Depreciation/Amortization 10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission Distribution Image: Distribution 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses 21 Depreciation/Amortization 22 Total Admin & General 23 Total Admin & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FTT FEDERAL INCOME TAX 2 24 Det Interest 25 OPERATING INCOME 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 24 Production 35 General 36 Ortal Plant in Service ACCUMULA	
7 Operating Expenses 8 Purchased Power 9 Depreciation/Amortization 11 Taxes 12 Total Production & Transmission Distribution Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General	
8 Purchased Power 9 Depreciation/Amortization 10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission Distribution Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 10 Operating Expenses 21 Total Admin. & General 22 Operating Expenses 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 28 Production 33 Transmission 34 Distribution 35 General <td>14</td>	14
9 Depreciation/Amortization 10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission Distribution Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Accounting 18 Customer Accounting 19 Sales Expenses Administrative & General Operating Expenses 20 Operating Expenses 21 Depreciation/Amortization 22 Total Electric Expenses 23 Total Electric Expenses 24 Total Electric Expenses 25 OPERATING INCOME TAX 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 8 PicANT IN SERVICE 31 Intangible 9 Production	-
10 Regulatory Amortization 11 Taxes 12 Total Production & Transmission 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General	-
11 Taxes 12 Total Production & Transmission 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 20 Operating Expenses 21 Depreciation/Amortization 22 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service	-
12 Total Production & Transmission Distribution 13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Accounting 18 Customer Accounting 18 Customer Service & Information 19 Sales Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 28 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible 37 Intangible 38 Production 39 Transmission 40 Distribution </td <td>-</td>	-
13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 28 PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible 38 Production <td< td=""><td>14</td></td<>	14
13 Operating Expenses 14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 28 PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible 38 Production <td< td=""><td></td></td<>	
14 Depreciation/Amortization 15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General 0 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 20 Deferred Income Taxes 21 Detot Interest 22 Deferred Income Taxes 23 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible 38 Production 39 <td>-</td>	-
15 Taxes 16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General	-
16 Total Distribution 17 Customer Accounting 18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 28 Patternet Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 29 Production Taxes 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible 38 Production	-
18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible 38 Production 39 Transmission 40 Distribution 41 General 42 Total Accumulated Depreciation 43 NET PLANT 44	
18 Customer Service & Information 19 Sales Expenses Administrative & General Operating Expenses 20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible 38 Production 39 Transmission 40 Distribution 41 General 42 Total Accumulated Depreciation 43 NET PLANT 44	
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20 Operating Expenses 21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX 26 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME 21 Interest 22 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT 37 37 Intangible 38 Production 39 Transmission 40 Distribution 41 General 42 Total Accumulated Depreciation 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER <td>-</td>	-
21 Depreciation/Amortization 22 Taxes 23 Total Admin. & General 24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT 37 37 Intangible 38 Production 39 Transmission 40 Distribution 41 General 42 Total Accumulated Depreciation 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER <td></td>	
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24 Total Electric Expenses 25 OPERATING INCOME BEFORE FIT FEDERAL INCOME TAX Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT 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 & OTHER	
25 OPERATING INCOME BEFORE FTT FEDERAL INCOME TAX 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible 38 Production 39 Transmission 40 Distribution 41 General 42 Total Accumulated Depreciation 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFTT 46 DEFERRED TAXES 47 DEFERRED DEBITS AND CREDITS & OTHER	-
FEDERAL INCOME TAX 26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT	14
26 Current Accrual 27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible 38 Production 39 Transmission 40 Distribution 41 General 42 Total Accumulated Depreciation 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER	(14)
27 Debt Interest 28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 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 DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER	-
28 Deferred Income Taxes 29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT 3 37 Intangible 38 Production 39 Transmission 40 Distribution 41 General 42 Total Accumulated Depreciation 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER	(5)
29 Amortized ITC - Noxon 30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT 37 37 Intangible 38 Production 39 Transmission 40 Distribution 41 General 42 Total Accumulated Depreciation 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFTT 46 DEFERRED TAXES 47 Net Plant After DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER	-
30 NET OPERATING INCOME RATE BASE PLANT IN SERVICE 31 Intangible 32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT	-
RATE BASE PLANT IN SERVICE 31 Intangible 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 DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER	
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PLANT IN SERVICE 31 Intangible 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 & OTHER	
31 Intangible 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 DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER	
32 Production 33 Transmission 34 Distribution 35 General 36 Total Plant in Service ACCUMULATED DEPRECIATION/AMORT	\$0
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 & OTHER	φ υ -
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 DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER	-
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 DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER	-
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 DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER	
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 37 Intangible 38 Production 39 Transmission 40 Distribution 41 General 42 Total Accumulated Depreciation 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER 	-
38 Production 39 Transmission 40 Distribution 41 General 42 Total Accumulated Depreciation 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFTT 46 DEFERRED DEBITS AND CREDITS & OTHER	-
40 Distribution 41 General 42 Total Accumulated Depreciation 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFIT 46 DEFERRED DEBITS AND CREDITS & OTHER	-
41 General 42 Total Accumulated Depreciation 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFIT 46 DEFERRED DEBITS AND CREDITS & OTHER	-
 42 Total Accumulated Depreciation 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFIT 46 DEFERRED DEBITS AND CREDITS & OTHER 	-
 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFIT 46 DEFERRED DEBITS AND CREDITS & OTHER 	-
 43 NET PLANT 44 DEFERRED TAXES 45 Net Plant After DFIT 46 DEFERRED DEBITS AND CREDITS & OTHER 	-
 45 Net Plant After DFIT 46 DEFERRED DEBITS AND CREDITS & OTHER 	-
 45 Net Plant After DFIT 46 DEFERRED DEBITS AND CREDITS & OTHER 	-
46 DEFERRED DEBITS AND CREDITS & OTHER	-
	-
	-
48 TOTAL RATE BASE	\$0

Dockets UE-150204 & UG-150205 Exhibit No. DMR-8 Page 34 of 61

1 2	Adjustment Number Workpaper Reference	
		2.15 E-RDI
	REVENUES Total General Business	\$0
	Interdepartmental Sales	φ υ
3	1	-
	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	_
	Customer Service & Information	-
18		-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	
23	Total Admin. & General	
24	Total Electric Expenses	
25 ·	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
26	Current Accrual	869
	Debt Interest	802
27		-
28	Deferred Income Taxes Amortized ITC - Noxon	-
29	Amortized IIC - Noxon	
30	NET OPERATING INCOME	(\$869
	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	-
	Distribution	-
	General	-
40		
40 41	Total Accumulated Depreciation	-
40 41 42	Total Accumulated Depreciation NET PLANT	
40 41 42 43	NET PLANT	
40 41 42 43 44	NET PLANT DEFERRED TAXES	
40 41 42 43 44 45	NET PLANT DEFERRED TAXES Net Plant After DFIT	
40 41 42 43 44 45 46	NET PLANT DEFERRED TAXES Net Plant After DFIT DEFERRED DEBITS AND CREDITS & OTHER	
40 41 42 43 44 45	NET PLANT DEFERRED TAXES Net Plant After DFIT	

Line No.	DESCRIPTION	Restate Incentive Expenses
	Adjustment Number	2.16
	Workpaper Reference	E-RI
	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	
12		
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	•	
•	Administrative & General	(1.01
20	Operating Expenses	(1,121
21	Depreciation/Amortization	-
22	Taxes	
23 24	Total Admin. & General	(1,121)
24	Total Electric Expenses	(1,121
25	OPERATING INCOME BEFORE FIT	1,121
	FEDERAL INCOME TAX	-
26	Current Accrual	392
27	Debt Interest	
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$729
	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	<u> </u>
43	NET PLANT	
	DEFERRED TAVES	
44	DEFERRED TAXES	
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	
48	TOTAL RATE BASE	\$0

Line No.	DESCRIPTION	Regulatory Amortization Restating Adj.
	Adjustment Number Workpaper Reference	2.17 E-CCM
	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	() 4(9)
10	Regulatory Amortization Taxes	(2,468)
11 12	Total Production & Transmission	(2,468)
	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	· –
21	Depreciation/Amortization	-
22	Taxes	·
23	Total Admin. & General	() 468
24	Total Electric Expenses	(2,468)
25	OPERATING INCOME BEFORE FIT	2,468
•	FEDERAL INCOME TAX	-
26	Current Accrual Debt Interest	864
27 28	Deferred Income Taxes	-
28 29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	\$1,604
50		
	RATE BASE	
31	PLANT IN SERVICE Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
	Distribution	-
40	General	
41	T-tel A	
41 42	Total Accumulated Depreciation NET PLANT	
41 42 43	NET PLANT	-
41 42 43 44	NET PLANT DEFERRED TAXES	
41 42 43 44 45	NET PLANT DEFERRED TAXES Net Plant After DFIT	
41 42 43 44 45 46	NET PLANT DEFERRED TAXES Net Plant After DFIT DEFERRED DEBITS AND CREDITS & OTHER	
41 42 43 44 45	NET PLANT DEFERRED TAXES Net Plant After DFIT	 \$0

	OF DOLLARS)	Pro Forma
Line		Power
No.	DESCRIPTION Adjustment Number	Supply 3.00
	Workpaper Reference	E-PPS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(42,099)
4	Total Sales of Electricity	(42,099)
5	Other Revenue	(62,430)
6	Total Electric Revenue	(104,529)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(64,382)
8	Purchased Power	(52,780)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11 12	Taxes Total Production & Transmission	(117,162)
14		(117,102)
13	Distribution Operating Expenses	
13	Depreciation/Amortization	_
15	Taxes	-
16	Total Distribution	
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	-
24	Total Electric Expenses	(117,162)
25	OPERATING INCOME BEFORE FIT	12,633
	FEDERAL INCOME TAX	-
26	Current Accrual	4,422
27	Debt-Interest	-
28	Deferred Income Taxes	
29	Amortized ITC - Noxon	
30	NET OPERATING INCOME	\$8,211
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
	Desdustion	
32	Production	•
33	Transmission	-
33 34	Transmission Distribution	-
33 34 35	Transmission Distribution General	
33 34	Transmission Distribution General Total Plant in Service	
33 34 35	Transmission Distribution General	- -
33 34 35 36	Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT	
33 34 35 36 37	Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible	
33 34 35 36 37 38	Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production	
 33 34 35 36 37 38 39 	Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission	
33 34 35 36 37 38 39 40	Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation	
33 34 35 36 37 38 39 40 41	Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General	-
 33 34 35 36 37 38 39 40 41 42 	Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation	
 33 34 35 36 37 38 39 40 41 42 43 	Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT	
 33 34 35 36 37 38 39 40 41 42 43 44 	Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFTT DEFERRED DEBITS AND CREDITS & OTHER	
 33 34 35 36 37 38 39 40 41 42 43 44 45 	Transmission Distribution General Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution General Total Accumulated Depreciation NET PLANT DEFERRED TAXES Net Plant After DFTT	

Line No.	DESCRIPTION	Pro Forma Transmission Rev/Exp
	Adjustment Number Workpaper Reference	3.01 E-PTR
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	
5	Other Revenue	347
6	Tótal Electric Revenue	347
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	456
8	Purchased Power	150
9	Depreciation/Amortization	_
10	Regulatory Amortization	
11	Taxes	
12	Total Production & Transmission	456
13	Distribution Operating Expenses	_
14	Depreciation/Amortization	_
14	Taxes	· · _
16	Total Distribution	
17	Customer Accounting	
		-
18	Customer Service & Information	• -
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	
23	Total Admin. & General	-
24	Total Electric Expenses	456
25	OPERATING INCOME BEFORE FIT	(109)
	FEDERAL INCOME TAX	-
26	Current Accrual	(38)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$71
	RATE BASE	
21	PLANT IN SERVICE Intangible	\$0
31 32	Production	20
32 33	Transmission	-
33 34	Distribution	-
54 35	General	-
35 36	Total Plant in Service	-
30	ACCUMULATED DEPRECIATION/AMORT	-
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	_
42	Total Accumulated Depreciation	
-	NET PLANT	
43		
43		
44	DEFERRED TAXES	
44 45	Net Plant After DFIT	
44 45 46	Net Plant After DFIT DEFERRED DEBITS AND CREDITS & OTHER	
44 45	Net Plant After DFIT	

Line No.	DESCRIPTION	Pro Forma Labor <u>Non-Exec</u> 3.02
	Adjustment Number Workpaper Reference	E-PLN
	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	899
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11 12	Taxes Total Production & Transmission	899
13	Distribution Operating Expenses	607
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	607
17	Customer Accounting	302
18	Customer Service & Information	28
19	Sales Expenses	0
	Administrative & General	
20	Operating Expenses	2,014
21	Depreciation/Amortization	-
22	Taxes	
23	Total Admin. & General	2,014
24	Total Electric Expenses	3,850
25	OPERATING INCOME BEFORE FIT	(3,850)
	FEDERAL INCOME TAX	-
26	Current Accrual	(1,348)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	
30	NET OPERATING INCOME	(\$2,503)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35 36	General Total Plant in Service	
30	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	_
39	Transmission	-
40	Distribution	-
41	General	
42	Total Accumulated Depreciation	
43	NET PLANT	-
	DEFERRED TAXES	-
44		
45	Net Plant After DFIT	-
45 46	Net Plant After DFIT DEFERRED DEBITS AND CREDITS & OTHER	-
45	Net Plant After DFIT	

Line No.	DESCRIPTION Adjustment Number	Pro Forma Labor Exec 3.03
	Workpaper Reference	E-PLE
	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	(26)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11 12	Taxes Total Production & Transmission	(26)
12		(20)
13	Distribution Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	
17	Customer Accounting Customer Service & Information	-
18 19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	246
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	246
24	Total Electric Expenses	220
25	OPERATING INCOME BEFORE FIT	(220)
	FEDERAL INCOME TAX	-
26	Current Accrual	(77)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$143)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35	General	
36	Total Plant in Service	-
37	ACCUMULATED DEPRECIATION/AMORT Intangible	
38	Production	-
39	Transmission	-
40	Distribution	-
40	General	-
42	Total Accumulated Depreciation	
43	NET PLANT	
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Line No.	DESCRIPTION	Pro Forma Employee Benefits
	Adjustment Number Workpaper Reference	3.04 E-PEB
	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	1,140
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11 12	Taxes Total Production & Transmission	
12		1,140
13	Distribution Operating Expenses	773
14	Depreciation/Amortization	
15	Taxes	
16	Total Distribution	773
17	Customer Accounting	385
18	Customer Service & Information	35
19	Sales Expenses	
	Administrative & General	
20	Operating Expenses	924
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	924
24	Total Electric Expenses	3,257
25 [°]	OPERATING INCOME BEFORE FIT	(3,257)
	FEDERAL INCOME TAX	-
26	Current Accrual	(1,140)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$2,117)
	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	<u> </u>
42	Total Accumulated Depreciation	
43	NET PLANT	-
44	DEFERRED TAXES	<u> </u>
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	
48	TOTAL RATE BASE	\$0

(000'S	S OF DOLLARS)	
Line	•	Pro Forma Insurance
No.	DESCRIPTION	Expense
	Adjustment Number	3.05
	Workpaper Reference	E-PI
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	+
3 4	Sales for Resale Total Sales of Electricity	<u> </u>
5	Other Revenue	-
6	Total Electric Revenue	
Ũ		
	EXPENSES	
7	Production and Transmission 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	259
21	Depreciation/Amortization	-
22	Taxes	
23 24	Total Admin. & General Total Electric European	259
	Total Electric Expenses	
25	OPERATING INCOME BEFORE FIT	(259)
	FEDERAL INCOME TAX	-
26	Current Accrual	(91)
27 28	Debt Interest Deferred Income Taxes	
28 29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$168)
50	NET OF EXAMING INCOME	(\$100)
	RATE BASE	
31	PLANT IN SERVICE Intangible	\$0
32	Production	ۍ ۵0
33	Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	. –
39	Transmission	-
40	Distribution	-
41	General Total Accumulated Depresention	<u> </u>
.42 43	Total Accumulated Depreciation NET PLANT	-
44 45	DEFERRED TAXES Net Plant After DFIT	-
45 46	DEFERRED DEBITS AND CREDITS & OTHER	-
40	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

(000'S	OF DOLLARS)	
Line		Pro Forma Property
No.	DESCRIPTION	Tax
	Adjustment Number Workpaper Reference	3.06 Е-РРТ
	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 12	Taxes Total Production & Transmission	<u> </u>
12		-,
13	Distribution Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	1,220
16	Total Distribution	1,220
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Taxes	<u> </u>
23	Total Admin. & General	
24	Total Electric Expenses	3,181
25	OPERATING INCOME BEFORE FIT	(3,181)
	FEDERAL INCOME TAX	-
26	Current Accrual	(1,113)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	
30	NET OPERATING INCOME	(\$2,068)
	RATE BASE	
~ -	PLANT IN SERVICE	* ^
31	Intangible	\$0
32	Production	-
33	Transmission Distribution	-
34 35	General	-
36	Total Plant in Service	
50	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 & OTHER	-
47	WORKING CAPITAL	
48	TOTAL RATE BASE	<u>\$0</u>

(000'S	S OF DOLLARS)	
Line No.	DESCRIPTION	Pro Forma Information Tech/Serv Exp
	Adjustment Number	3.07
	Workpaper Reference	E-ISIT
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	
4	Total Sales of Electricity	-
5 6	Other Revenue Total Electric Revenue	
0	Total Electric Revenue	-
	EXPENSES	
-	Production and Transmission	
7	Operating Expenses	-
8 · 9	Purchased Power 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	-
	•	
20	Administrative & General	1,679
20	Operating Expenses Depreciation/Amortization	1,079
22	Taxes	-
23	Total Admin. & General	1,679
24	Total Electric Expenses	1,679
25	OPERATING INCOME BEFORE FIT	(1,679)
	FEDERAL INCOME TAX	-
26	Current Accrual	(588)
27	Debt Interest	· · · · ·
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	
30	NET OPERATING INCOME	(\$1,091)
	RATE BASE	
	PLANT IN SERVICE	,
31	Intangible	\$0
32	Production	-
33	Transmission	-
34	Distribution	-
35 36	General Total Plant in Service	<u> </u>
30	ACCUMULATED DEPRECIATION/AMORT	-
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	<u> </u>
42	Total Accumulated Depreciation	<u> </u>
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	-
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	
48	TOTAL RATE BASE	- \$0

Line No.	DESCRIPTION	Pro Forma Lake Spokane <u>Deferral</u> 3.08
	Adjustment Number Workpaper Reference	E-LSD
	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 9	Purchased Power	-
9 10	Depreciation/Amortization Regulatory Amortization	291
11	Taxes	
12	Total Production & Transmission	291
	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	
21	Depreciation/Amortization	-
22 23	Taxes Total Admin. & General	
23 24	Total Electric Expenses	291
25	OPERATING INCOME BEFORE FIT	(291
	FEDERAL INCOME TAX	
26	Current Accrual	(102
27	Debt Interest	
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$189
50		
	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	
	DEPENDED TAXES	_
44	DEFERRED TAXES	
	Net Plant After DFIT	
44 45 46	Net Plant After DFIT DEFERRED DEBITS AND CREDITS & OTHER	
44 45	Net Plant After DFIT	

Line No.	DESCRIPTION Adjustment Number	Pro Forma Revenue Normalization 3.09
	Workpaper Reference	E-PREV
	REVENUES	
1	Total General Business	\$16,361
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	16,361
5	Other Revenue	-
6	Total Electric Revenue	16,361
	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	630
16	Total Distribution	630
17	Out the second time of the second time of the second secon	92
17	Customer Accounting	92
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	33
21	Depreciation/Amortization	-
22 23	Taxes	33
23 24	Total Admin. & General Total Electric Expenses	755
	-	
25	OPERATING INCOME BEFORE FIT	15,606
	FEDERAL INCOME TAX	-
26	Current Accrual	5,462
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	
30	NET OPERATING INCOME	\$10,144
	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 & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0

Line		Pro Forma Major Maint-Hydro
No.	DESCRIPTION	Thermal, Other 3,10
	Adjustment Number Workpaper Reference	E-PMM
	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	4,952
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11 12	Taxes Total Production & Transmission	4.052
12		4,952
13	Distribution Operating Expenses	· · · · · ·
14	Depreciation/Amortization	
15	Taxes	_
16	Total Distribution	-
17	Customer Accounting	
18	Customer Service & Information	
19	Sales Expenses	-
	Ĩ	
20	Administrative & General Operating Expenses	-
20	Depreciation/Amortization	_
22	Taxes	_
23	Total Admin. & General	
24	Total Electric Expenses	4,952
25	OPERATING INCOME BEFORE FIT	(4,952)
	FEDERAL INCOME TAX	-
26	Current Accrual	(1,733)
27	Debt Interest	-
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$3,218)
	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 & OTHER	-
47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$0
-70		φ υ

Line No.	DESCRIPTION	Planned Capital Add Dec 2014 EOP
	Adjustment Number Workpaper Reference	3.11 E-CAP14
	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	791
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	791
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	1,126
15	Taxes	
16	Total Distribution	1,126
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	2,888
22	Taxes	-
23 24	Total Admin. & General Total Electric Expenses	2,888
	-	
25	OPERATING INCOME BEFORE FIT	(4,805)
	FEDERAL INCOME TAX	-
26	Current Accrual	(1,682)
27	Debt Interest	(329)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	
30	NET OPERATING INCOME	(\$2,794
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$9,188
32	Production	21,114
33	Transmission	22,089
34	Distribution	33,385
35	General	9,189
36	Total Plant in Service	94,965
37	ACCUMULATED DEPRECIATION/AMORT Intangible	(3,411
38	Production	(11,229
39	Transmission	(1,260)
40	Distribution	(14,098
41	General	(3,968
42	Total Accumulated Depreciation	(33,966
42 43	NET PLANT	60,999
44	DEFERRED TAXES	(25,901
44	Net Plant After DFIT	35,098
45 46	DEFERRED DEBITS AND CREDITS & OTHER	55,096
40 47	WORKING CAPITAL	-
48	TOTAL RATE BASE	\$35,098

Line No.	DESCRIPTION	Planned Capital Add Dec 2014 EOP-Update
	Adjustment Number Workpaper Reference	3.12U E-CAP14U
	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	
7	Production and Transmission	
7 8	Operating Expenses Purchased Power	
° 9	Depreciation/Amortization	(1,378
9 10	Regulatory Amortization	(1,578
11	Taxes	
12	Total Production & Transmission	(1,378
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(665
15	Taxes	
16	Total Distribution	(665
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	•
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	(132
22	Taxes	·
23	Total Admin. & General	(132
24	Total Electric Expenses	(2,175
25	OPERATING INCOME BEFORE FIT	2,175
	FEDERAL INCOME TAX	
26	Current Accrual	761
27	Debt Interest	370
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	·
30	NET OPERATING INCOME	\$1,044
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	(\$2,948
32	Production	(11,831
33	Transmission	(2,579
34	Distribution General	(3,363
35 36	Total Plant in Service	(1,838)
20	ACCUMULATED DEPRECIATION/AMORT	(22,339
37	Intangible	2,459
38	Production	5,870
39	Transmission	555
40	Distribution	(376
.41	General	1,760
42	Total Accumulated Depreciation	10,268
43	NET PLANT	(12,291
44	DEFERRED TAXES	. (27,178
45	Net Plant After DFIT	(39,469
46	DEFERRED DEBITS AND CREDITS & OTHER	-
47	WORKING CAPITAL	
	TOTAL RATE BASE	/020 /60
48	IVIAL KAIE DAJE	(\$39,469

Line No.	DESCRIPTION	Planned Capital Add 2015 EOP
	Adjustment Number Workpaper Reference	4.01 E-CAP15
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	
5	Other Revenue	<u> </u>
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	· _
9	Depreciation/Amortization	2,247
10	Regulatory Amortization	-
11 12	Taxes Total Production & Transmission	
12	Distribution	_,
13	Operating Expenses	-
14	Depreciation/Amortization	1,781
15	Taxes	-
16	Total Distribution	1,781
1 7	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	7,391
22 23	Taxes Total Admin. & General	7,391
24	Total Electric Expenses	11,419
25	OPERATING INCOME BEFORE FIT	(11,419)
	FEDERAL INCOME TAX	
26	Current Accrual	(3,997)
27	Debt Interest	(1,438)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	(27)
30	NET OPERATING INCOME	(\$5,957)
	RATE BASE PLANT IN SERVICE	
31	Intangible	\$55,221
32	Production	71,203
33	Transmission	20,323
34	Distribution	43,631
35	General	23,035
36	Total Plant in Service	213,413
37	ACCUMULATED DEPRECIATION/AMORT Intangible	(6,857)
38	Production	(14,651)
39	Transmission	(846)
40	Distribution	(19,679)
41	General	(7,613)
42	Total Accumulated Depreciation	(49,646)
43	NET PLANT	163,767
44	DEFERRED TAXES	(10,416)
45	Net Plant After DFIT	153,351
46	DEFERRED DEBITS AND CREDITS & OTHER	-
	WORKING CAPITAL	-
47	WORLDING CHITTAE	

Line No.	DESCRIPTION	Planned Capital Add 2016 AMA
	Adjustment Number Workpaper Reference	4.02 E-CAP16
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	<u> </u>
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	315
10	Regulatory Amortization	-
11	Taxes	
12	Total Production & Transmission	315
13	Distribution Operating Expenses	-
14	Depreciation/Amortization	299
15	Taxes	-
16	Total Distribution	299
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
-	Administrative & General	
20 21	Operating Expenses	2,039
21 22	Depreciation/Amortization Taxes	2,039
23	Total Admin. & General	2,039
24	Total Electric Expenses	2,653
25	OPERATING INCOME BEFORE FIT	(2,653)
	FEDERAL INCOME TAX	-
26	Current Accrual	(929)
27	Debt Interest	10
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	
30	NET OPERATING INCOME	(\$1,734)
	RATE BASE	
21	PLANT IN SERVICE	\$6,106
31 32	Intangible Production	\$0,100 9,688
32 33	Transmission	5,610
34	Distribution	(514)
35	General	10,120
36	Total Plant in Service	31,010
~-	ACCUMULATED DEPRECIATION/AMORT	12 00 0
37	Intangible Production	(5,986)
38 39	Transmission	(8,078) (1,121)
39 40	Distribution	(4,851)
40	General	(4,753)
42	Total Accumulated Depreciation	(24,789)
43	NET PLANT	6,221
	DEFERRED TAXES	(7,250)
44		
44 45	Net Plant After DFIT	(1,029)
45 46	DEFERRED DEBITS AND CREDITS & OTHER	(1,029)
45		(1,029)

(000'S	OF DOLLARS)	Meter Retirement
No.	DESCRIPTION	<u> </u>
	Adjustment Number Workpaper Reference	4.03 E-MRD
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	<u> </u>
4 5	Total Sales of Electricity	-
5	Other Revenue Total Electric Revenue	
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	2,027
11	Taxes Total Production & Transmission	2,027
12		2,027
13	Distribution 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	-
21	Depreciation/Amortization	-
22	Taxes	
23 24	Total Admin. & General Total Electric Expenses	2,027
25	OPERATING INCOME BEFORE FIT	(2,027)
	FEDERAL INCOME TAX	-
26	Current Accrual	(709)
27	Debt Interest	(190)
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	<u> </u>
30	NET OPERATING INCOME	(\$1,127)
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32 33	Production Transmission	-
34	Distribution	-
35	General	-
36	Total Plant in Service	
	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40 41	Distribution	-
41 42	General Total Accumulated Depreciation	
42 43	NET PLANT	
44	DEFERRED TAXES	-
45	Net Plant After DFIT	······································
46	DEFERRED DEBITS AND CREDITS & OTHER	20,276
47	WORKING CAPITAL	
48	TOTAL RATE BASE	\$20,276

Line	NECODTIN	O&M Offsets
No.	DESCRIPTION Adjustment Number	4.04
	Workpaper Reference	E-OFF
	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	(18)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	
12	Total Production & Transmission	(18)
	Distribution	
13	Operating Expenses	(41)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(41)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(137)
21	Depreciation/Amortization	-
22	Taxes	-
23	Total Admin. & General	(137)
24	Total Electric Expenses	(196)
25	OPERATING INCOME BEFORE FIT	, 196
	FEDERAL INCOME TAX	-
26	Current Accrual	69
27	Debt Interest	-
28	Deferred Income Taxes	_
29	Amortized ITC - Noxon	-
		- <u> </u>
30	NET OPERATING INCOME	\$127
	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	-
	DEFERRED TAXES	-
44		
44 45	Net Plant After DFIT	-
	Net Plant After DFIT DEFERRED DEBITS AND CREDITS & OTHER	-
45		-
45 46	DEFERRED DEBITS AND CREDITS & OTHER	

Reconcile

Line No.	DESCRIPTION	Reconcile Pro Forma <u>To Attrition</u>
	Adjustment Number	4.05 E DEC
	Workpaper Reference	E-REC
•	REVENUES	¢0.
1 2	Total General Business	\$0
2	Interdepartmental Sales 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	330
21	Depreciation/Amortization	-
22	Taxes	
23	Total Admin. & General	330
24	Total Electric Expenses	330
25	OPERATING INCOME BEFORE FIT	(330)
	FEDERAL INCOME TAX	-
26	Current Accrual	(116)
27	Debt Interest	156
28	Deferred Income Taxes	-
29	Amortized ITC - Noxon	-
30	NET OPERATING INCOME	(\$371)
	NET OF LIGHTING INCOME.	
	RATE BASE	
	PLANT IN SERVICE	
31	Intangible	\$0
32	Production	-
33 34	Transmission Distribution	-
34 35	General	-
36	Total Plant in Service	-
20	ACCUMULATED DEPRECIATION/AMORT	
37	Intangible	-
38	Production	-
39	Transmission	-
40	Distribution	-
41	General	<u> </u>
42	Total Accumulated Depreciation	<u> </u>
43	NET PLANT	-
44	DEFERRED TAXES	-
45	Net Plant After DFIT	
46	DEFERRED DEBITS AND CREDITS & OTHER	(16,679)
47	WORKING CAPITAL	
48	TOTAL RATE BASE	(\$16,679)

AVISTA UTILITIES Restatement Summary Washington Electric <u>TWELVE MONTHS ENDED SEPTEMBER 30, 2014</u>

			Wa	shington Electric
Column		Description of Adjustment	NOI	Rate Base ROR
Restating ad	justments			
1.00	E-ROO	Results of Operations	102,983	1,260,500 8.17%
1.01	E-DFIT	Deferred FIT Rate Base	(56)	(6,009)
1.02	E-DDC	Deferred Debits and Credits	614	(7,399)
1.03	E-WC	Working Capital	194	20,703
2.01	E-EBO	Eliminate B & O Taxes	(57)	-
2.02	E-RPT	Restate Property Tax	(244)	-
2.03	E-UE	Uncollect. Expense	(726)	-
2.04	E-RE	Regulatory Expense	48	-
2.05	E-ID	Injuries and Damages	(157)	-
2.06	E-FIT	FIT/DFIT/ ITC/PTC Expense	(213)	-
2.07	E-OSC	Office Space Charges to Subsidiaries	10	· -
2.08	E-RET	Restate Excise Taxes	41	-
2.09	E-NGL	Net Gains / Losses	53	-
2.10	E-WN	Weather Normalization	(4,375)	-
2.11	E-EAS	Eliminate Adder Schedules	-	• .
2.12	E-MR	Misc. Restating Expenses	(1)	-
2.13	E-EWPC	Eliminate WA Power Cost Defer	1,703	-
2.14	E-NPS	Nez Perce Settlement Adjustment	(9)	-
2.15	E-RDI	Restate Debt Interest	(869)	-
2.16	E-RI	Restate Incentive Expenses	729	-
2.17	E-CCM	Regulatory Amortization Restating Adj.	1,604	-
		Restated Total	101,273	1,267,795
Pro Forma A	djustments	1		
3.00	E-PPS	Pro Forma Power Supply	8,211	-
3.01	E-PTR	Pro Forma Transmission Rev/Exp	(71)	-
3.02	E-PLN	Pro Forma Labor Non-Exec	(2,503)	-
3.03	E-PLE	Pro Forma Labor Exec	(143)	
3.04	E-PEB	Pro Forma Employee Benefits	(2,117)	-
3.05	E-PI	Pro Forma Insurance Expense	(168)	-
3.06	E-PPT	Pro Forma Property Tax	(2,068)	-
3.07	E-ISIT	Pro Forma Information Tech/Serv Exp	(1,091)	-
3.08	E-LSD	Pro Forma Lake Spokane Deferral	(189)	-
3.09	E-PREV	Pro Forma Revenue Normalization	10,144	\$0
3.10	E-PMM	Pro Forma Major Maint-Hydro Thermal, Other	(3,218)	\$0
3.11		Planned Capital Add Dec 2014 EOP	(\$2,794)	35,098
3.12U	E-CAP14	l Planned Capital Add Dec 2014 EOP-Update	1,044	(39,469)
		analysis of impact	(05 057)	¢157 751
4.01		Planned Capital Add 2015 EOP	(\$5,957)	\$153,351
4.02		Planned Capital Add 2016 AMA	(1,734)	(1,029)
4.03	E-MRD	Meter Retirement	(\$1,127)	\$20,276
4.04	E-OFF	O&M Offsets	127 (\$271)	- (016 670)
4.05	E-REC	Reconcile Pro Forma To Attrition	(\$371)	(\$16,679)
		Pro Forma Total	97,247	1,419,343 6.85%

Other

AVISTA UTILITIES ELECTRIC ADJUSTMENT SUMMARY TWELVE MONTHS ENDED SEPTEMBER 30, 2014 (000'S OF DOLLARS)

PER RESULTS OF OPERATIONS REPORTS ELECTRIC

Line					
No.	DESCRIPTION		System	Washington	Idaho
	REVENUES				
1	Total General Business		\$510,473	\$510,473	\$0
2	Interdepartmental Sales		923	923	0
3	Sales For Resale		95.856	95,856	0
4	Total Sales of Electricity		607,252	607,252	0
5	Other Revenue		76,386	76,386	0 0
6	Total Electric Revenue	<u>-</u>	683,638	683,638	0
	EXPENSES				
	Production and Transmission				
7	Operating Expenses		201,319	201,319	0
8	Purchased Power		128,389	128,389	0
9	Depreciation/Amortization		23,738	23,738	0
10	Regulatory Amortization		283	283	0
11	Taxes		13,798	13,798	0
12	Total Production & Transmission		367,527	367,527	0
	Distribution				
13	Operating Expenses		20,337	20,337	0
14	Depreciation/Amortization		23,480	23,480	0
15	Taxes		43,233	43,233	0
16	Total Distribution		87,050	87,050	0
17	Customer Accounting		10,571	10,571	0
18	Customer Service & Information		19,917	19,917	0
19	Sales Expenses		0	0	0
	Administrative & General				
20	Operating Expenses		43,575	43,575	0
21	Depreciation/Amortization		16,215	16,215	0
22	Taxes		0	0	0
23	Total Admin. & General		59,790	59,790	0
24	Total Electric Expenses		544,855	544,855	0
25	Operating Income before FIT		138,783	138,783	0
	Federal Income Taxes				
26	Current Accrual	35.0%	28,537	28,537	0
27	Debt Interest				
28	Deferred Income Taxes		7,383	7,383	0
29	Amortized ITC	<u> </u>	(120)	(120)	0
30	NET OPERATING INCOME		\$102,983	\$102,983	\$0

AVISTA UTILITIES ELECTRIC ADJUSTMENT SUMMARY TWELVE MONTHS ENDED SEPTEMBER 30, 2014 (000'S OF DOLLARS)

.		PER RESULTS OF OPERATIONS REPORTS ELECTRIC							
Line No.	DESCRIPTION	System	Washington	Idaho					
	RATE BASE								
	PLANT IN SERVICE								
31	Intangible	\$100,295	\$100,295	\$0					
32	Production	747,839	747,839	0					
33	Transmission	370,703	370,703	0					
34	Distribution	830,629	830,629	0					
35	General	192,845	192,845	0					
36	Total Plant in Service	2,242,311	2,242,311	0					
	ACCUMULATED DEPRECIATION/AMORTIZATION								
-37	Intangible	(19,415)	(19,415)	\$0					
38	Production	(324,667)	(324,667)	\$0					
39	Transmission	(124,279)	(124,279)	\$0					
40	Distribution	(248,229)	(248,229)	\$0					
41	General	(63,732)	(63,732)	\$0					
42	Total Accumulated Depreciation	(780,322)	(780,322)	0					
43	NET PLANT BEFORE DFIT	1,461,989	1,461,989	0					
44	DFIT	(238,376)	(238,376)	0					
45	NET PLANT AFTER DFIT	1,223,613	1,223,613	0					
46	DEFERRED DEBITS AND CREDITS	11,848	11,848	0					
47	WORKING CAPITAL	25,039	25,039	0					
48	TOTAL RATE BASE	\$1,260,500	\$1,260,500	\$0					
		8.17%	8.17%						

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Dockets UE-150204 & UG-150205 Exhibit No. DMR-8 Page 58 of 61

AVISTA UTILITIES

Restate Debt Interest

Washington - Electric TWELVE MONTHS ENDED SEPTEMBER 30, 2014

(000's)

	(000's)				
	,		Restate Debt Interest		Reconciliation FIT Expense
		2.15	Restate Debt Interest		rii Expense
		Adjustment	All other		Line No. 27
	Adjustment Description	ROO	Adjustments	TOTAL	Adjustments
1.00	Results of Operations	1,260,500		1,260,500	870
1.01	Deferred FIT Rate Base		(6,009)	-6,009	56
1.02	Deferred Debits and Credits		(7,399)	(7,399)	69
1.03	Working Capital		20,703	20,703	(194)
2.01	Eliminate B & O Taxes		-	0	-
2.02	Restate Property Tax		-	0	-
2.03	Uncollect. Expense		-	0	-
2.04	Regulatory Expense		-	0	-
2.05	Injuries and Damages		-	0	-
2.06	FIT/DFIT/ ITC/PTC Expense		. · · •	0	-
2.07	Office Space Charges to Subsidiaries		-	0	-
2.08	Restate Excise Taxes		-	0	-
2.09	Net Gains / Losses		-	0	-
2.10	Weather Normalization		-	0	-
2.11	Eliminate Adder Schedules		-	0	-
2.12	Misc. Restating Expenses		-	0	-
2.13	Eliminate WA Power Cost Defer		-	0 0	-
2.14	Nez Perce Settlement Adjustment Restate Debt Interest		-	0	-
2.15 2.16	Restate Debi micresi Restate Incentive Expenses		· –	0	-
2.10	Regulatory Amortization Restating Adj.		-	0	-
3.00	Pro Forma Power Supply		-	0	_
3.00	Pro Forma Transmission Rev/Exp			0	_
3.01	Pro Forma Labor Non-Exec		_	0	-
3.02	Pro Forma Labor Exec		_	ů 0	-
3.04	Pro Forma Employee Benefits		-	Ő	-
3.05	Pro Forma Insurance Expense		-	Ő	-
3.06	Pro Forma Property Tax		-	0	•
3.07	Pro Forma Information Tech/Serv Exp		-	0	-
3.08	Pro Forma Lake Spokane Deferral		-	0	-
3.09	Pro Forma Revenue Normalization		-	0	-
3.10	Pro Forma Major Maint-Hydro Thermal, Other		-	0	-
3.11	Planned Capital Add Dec 2014 EOP		35,098	35,098	(329)
3.12U	Planned Capital Add Dec 2014 EOP-Update		(39,469)	(39,469)	370
4.01	Planned Capital Add 2015 EOP		153,351	153,351	(1,438)
4.02	Planned Capital Add 2016 AMA		(1,029)	(1,029)	10
4.03	Meter Retirement		20,276	20,276	(190)
4.04	O&M Offsets		. –	-	-
4.05	Reconcile Pro Forma To Attrition		(16,679)	(16,679)	156
	Totals	1,260,500	158,843	1,419,343	
		2 (99/	2 (00/		
	Weighted Average Cost of Debt	2.68%	2.68%	<u> </u>	
	Restated Debt Interest	33,781	4,257	38,038	(620)
	Interest Per Results (E-FIT-12A)	36,265		36,265	
	Increase (Decrease) in Interest Expense	(2,484)	4,257	1,773	
	FIT Rate	0.35	0.35		
	Increase (Decrease) in FIT	869	(1,490)	(621)	(620)
		2.15 Adjustment			

AVERAGE PRODUCTION AND TRANSMISSION COST WASHINGTON ELECTRIC TWELVE MONTHS ENDED SEPTEMBER 30, 2014

Line	Column	Description of Adjustment (000's)	Revenue	Expense	Production Plant A	Production / Transmission lant Acc Depreciation	Deferred D/C	Deferred Tax
-	1.00		168,085	367,527	93	(454,397)	13,841	(138,916)
2	1.01	Deferred FIT Rate Base	•	•	·	•	•	(6006)
rî.	1.02	Deferred Debits and Credits		(1,054)	•	ı	(665'1)	
4	1.03	Working Capital	ı	•	r	'	ı	•
ŝ	2.01	Eliminate B & O Taxes	ı	•		•	,	,
9	2.02	Restate Property Tax	ı	(6)	•	,	•	ı
7	2.03	Uncollect. Expense	,	'	•	'	'	ı
æ	2.04	Regulatory Expense		ı	•	,	ı	ł
6	2.05	Injuries and Damages	,	•	ı	ı	ı	ı
10	2.06	FIT/DFIT/ ITC/PTC Expense			•			,
11	2.07	Office Space Charges to Subsidiaries	ı	ı	ı	•	•	1
12	2.08	Restate Excise Taxes	,	,	1	1	ı	I
13	2.09	Net Gains / Losses	ı	·	ı	ı	ı	ŀ
, 14	2.10	Weather Normalization	ı	•	ı	•	ı	1
15	2.11	Eliminate Adder Schedules	ı	8,261	ı	,	,	ı
16	2.12	Misc. Restating Expenses	ı	(4)	ı	ł	•	1
17	2.13	Eliminate WA Power Cost Defer	ı	4,792	ı	•	ı	
18	2.14	Nez Perce Settlement Adjustment	•	14	ı	1	1	,
21	2.15	Restate Debt Interest	,	,	•		1	ı
19	2.16	Restate Incentive Expenses	,	•	,	ı	•	
20	2.17	Regulatory Amortization Restating Adj.	,	(2,468)	ı	ı		
22	3.00	Pro Forma Power Supply	(104,529)	(117,162)		r	ı	1
23	3.01	Pro Forma Transmission Rev/Exp	347	456	•	ı	,	I
24	3.02	Pro Forma Labor Non-Exec	•	868	,	•	•	1
25	3.03	Pro Forma Labor Exec	•	(26)	•	ı	•	•
26	3.04	Pro Forma Employee Benefits	,	1,140		,	,	1
27	3.05	Pro Forma Insurance Expense	·	•	ı		,	
28	3.06	Pro Forma Property Tax	•	1,961	1		1	
29	3.07	Pro Forma Information Tech/Serv Exp	ı	•	•	•	ı	ı
30	3.08	Pro Forma Lake Spokane Deferral	·	291	١	•	•	ı
31	3.09	Pro Forma Revenue Normalization	1	•	,	•	•	1
32	3.12U	Planned Capital Add Dec 2014 EOP-Upd	1	(1,378)	(14,410)	6,425	T	(23,947)
33	4.01	Planned Capital Add 2015 EOP	•	2,247	91,526	(15,497)	1	(4,999)
34	4.02	Planned Capital Add 2016 AMA	ı	315	15,298	(9,199)	•	(4,440)
35	4.04	O&M Offsets	•	(18)		ł	1	ı
36	4.05	Reconcile Pro Forma To Attrition	•	•	1	-		•
37	Pro Forma Total		63,903	265,784	1,276,207	(472,668)	6,442	(178,311)
						7		

Page 54 of 56

Dockets UE-150204 & UG-150205 Exhibit No. DMR-8 Page 59 of 61

Dockets UE-150204 & UG-150205 Exhibit No. DMR-8 Page 60 of 61

Page 55 of 56

Staff_DR_131 Revised -Attachment B - Updated Pro Forma 09.2014 WA Electric Model.xlsx / RETAIL REVENUE CREDIT-not used

			Debt Cost	2.68%												0.03252 Note - correction revises RRC from that filed, however, waiting on notification due to updates in gas costs which will probably occur during the process of this proceeding, also impacting the RRC.
TRIC EMBER 30, 2014	e Requirement	Rate	(\$000's) 631,670	7.290%	\$46,049	(\$5,925)	201,881	(\$70,658)	\$171,346	0.65	\$263,610	5,571,472	\$ 0.04731	\$198,823	\$289,281	7 0.03252 0 0 0
WASHINGTON ELECTRIC TWELVE MONTHS ENDED SEPTEMBER 30, 2014	Proposed Production and Transmission Revenue Requirement	Calculation of Retail Revenue Credit Rate	Line 1 Prod/Trans Pro Forma Rate Base	2 Cost of Capital Proposed Rate of Return	3 Rate Base Net Operating Income Requirement	 Tax Effect Net Operating Income Requirement (Rate Base x Debt Cost x -35%) 	5 Net Expense Net Operating Income Requirement (Expense - Revenue)	6 Tax Effect Net Operating Income Requirement (Net Expense x35%)	7 Total Prod/Trans Net Operating Income Requirement	8 1 - Tax Rate Conversion Factor (Excl. Rev. Rel. Exp.)	9 Prod/Trans Revenue Requirement	10 Test Year WA Normalized Retail Load MWh	1:1 Prod/Trans Rev Requirement per kWh	12 Cost of Service Energy Classified Production/Transmission Costs	13 Cost of Service Total Production/Transmission Costs	14 Retail Revenue Credit Rate per kWh (Line 11 * Line 12 / Line 13)

AVERAGE PRODUCTION AND TRANSMISSION COST **AVISTA UTILITIES**

Exhibit No. (EMA-6)

AVISTA UTILITIES Comparison of Revenue Requirement Revised Adjustments Restatement Summary Washington Electric

Column Description 1.00 Results of Operations 1.01 Deferred FIT Rate Base 1.02 Deferred Debits and Credits	Washington	Washington Electric	Washington Electric	Electric	DIFFERENCE Washington Electric	NCE Electric	5	IREMENT Rate Base
Results of Operations Deferred FTI Rate Base Deferred Debits and Credits	ION	Rate Base	ION	Rate Base	ION	Rate Base	0.620000	7.29% Net Change
	\$102,983	\$1,260,500	\$102,983	1,260,500	\$0	\$0	\$0	20 \$0
	(\$57)	(\$6,009)	(26)	(6'00)	\$ 1	\$ 0	(13)	
	\$614	(666,7\$)	614	(666'1)	51	\$0	(13)	
1.03 Working Capital	196	20,703	194	20,703	(\$2)	\$ 0	\$4	50 \$4
Actual	103,736	1,267,795	103,735	1,267,795	(1)	0		0
Eliminate B & O Taxes	(\$57)	\$ 0	(57)	0	\$0	20	2 0	\$0 \$ 0
2.02 Restate Property Tax	(\$244)	\$ 0	(244)	0	\$0	\$0	\$0	\$0 \$0
÷	(\$726)	\$0	(126)	0	\$0	\$0	\$0	
_	\$48	\$0	48	0	\$0	\$0	\$0	
	(\$157)	\$0	(157)	0	20	\$0	20	
2.06 FIT/DFIT/ ITC/PTC Expense	(\$213)	\$0	(213)	0	\$0	20	\$0	
2.07 Office Space Charges to Subsidiaries	\$10	\$ 0	10	0	\$0	20	\$0	
2.08 Restate Excise Taxes	\$41	\$ 0	41	0	\$0	\$0	\$0	
2.09 Net Gains / Losses	\$53	\$ 0	53	0	\$0	\$0	\$0	
2.10 Weather Normalization	(\$4,375)	\$0	(4,375)	0	80	\$0	\$0	
2.11 Eliminate Adder Schedules	\$0	\$ 0	0	0	\$ 0	\$0	\$ 0	
_	(13)	\$ 0	Ξ	0	\$ 0	\$0	\$0	
	\$1,703	\$ 0	1,703	0	\$0	\$0	2 0	
	(6\$)	\$0	6)	0	\$0	\$0	\$ 0	
2.15 Restate Debt Interest	(\$737)	\$0	(869)	0	(\$132)	\$0	\$213	
2.16 Restate Incentive Expenses	\$729	\$0	729	0	\$ 0	\$0	\$0	
2.17 Regulatory Amortization Restating Adj.	\$1,604	\$ 0	1,604	0	\$0	\$0	80	20 2 0
Restated Total	\$101,405	\$1,267,795	\$101,273	\$1,267,795	(\$133)	\$0	\$214	\$0
	(2,451)	0	8,211	0	\$10,662	20	(\$17,197)	
	(12)	0	(12)	0	20	20	0.5	
	(2,503)	0	(2,503)	0	20 20	20	05	
	(143)	0	(143)	0	20	20	N	
	(1,550)	0	(2,117)	0	(\$567)	20	\$914	
	(168)	0	(168)	0	80	20	20	
	(\$2,068)	\$ 0	(2,068)	0	\$0	\$0	20	
3.07 Pro Forma Information Tech/Serv Exp	(160'1\$)	\$0	(1601)	0	\$ 0	\$ 0	\$0	
3.08 Pro Forma Lake Spokane Deferral	(189)	0	(189)	0	\$0	\$0	2 0	
3.09 Pro Forma Revenue Normalization	10,144	0	10,144	0	\$0	\$0	\$0	
3.10 Pro Forma Major Maint-Hydro Thermal, Other	(1,570)	0	(3,218)	0	(\$1,649)	\$ 0	\$2,659	
3.11 Planned Capital Add Dec 2014 EOP	(2,790)	35,098	(2,794)	35,098	(\$4)	\$0	\$ 6	\$0 \$6
3.12U Planned Capital Add Dec 2014 EOP-Update			1,044	(39,469)	\$1,044	(\$39,469)	(\$1,683)	(\$4,641) (\$4,239)
	(5,056)	149,733	(5,957)	153,351	(106\$)	\$3,618	\$1,453	\$425
	(1,755)	(3,071)	(1,734)	(1,029)	\$21	\$2,042	(\$34)	\$240
	(1,125)	20,276	(1,127)	20,276	(\$2)	\$0	£ \$	20
	127	0	127	0	\$0	\$ 0	20	20
4.05 Reconcile Pro Forma To Attrition	(512)	(5,535)	(371)	(16,679)	\$141	(\$11,144)	(\$228)	(S1, 310)

Dockets UE-150204 & UG-150205 Exhibit No. DMR-8 Page 61 of 61

Page 56 of 56

20

\$10,037

Impact of ROE reduced to x% Total Revenue Requirement Difference Filed Revenue Requirement

(\$23,192) (219,177)

\$33,229

(\$5,286) (4,015)

\$10,037