		Exhibit No	_(EMA-5)

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-080416

DOCKET NO. UG-080417

EXHIBIT NO.____(EMA-5)

ELIZABETH M. ANDREWS

REPRESENTING AVISTA CORPORATION

REVISED 1/28/09

UPDATED ELECTRIC REVENUE REQUIREMENT

	OF DOLLARS)	W	TH PRESENT RAT	WITH PROPO	SED RATES	
		Actual Per			Proposed	Pro Forma
Line		Results	Total	Pro Forma	Revenues &	Proposed
No.	DESCRIPTION	Report	Adjustments	Total d	Related Exp	Total f
	а	b	c	"	e	,
	REVENUES					
1	Total General Business	\$372,660	\$ (17,400)	\$355,260	\$47,364	\$402,624
2	Interdepartmental Sales	739		739		739
3	Sales for Resale	89,528	(15,383)	74,145		74,145
4	Total Sales of Electricity	462,927	(32,783)	430,144	47,364	477,508
5	Other Revenue	18,604	(10,664)	7,940	47.264	7,940
6	Total Electric Revenue	481,531	(43,447)	438,084	47,364	485,448
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	148,644	(32,987)	115,657		115,657
8	Purchased Power	110,620	10,133	120,753		120,753
9	Depreciation and Amortization	22,020	8,425	30,445		30,445
10	Taxes	8,771	(14)	8,757		8,757
11	Total Production & Transmission	290,055	(14,443)	275,612	0	275,612
	Distribution					
12	Operating Expenses	14,563	1,153	15,716		15,716
13	Depreciation	11,438	4,010	15,448		15,448
14	Taxes	30,938	(13,272)	17,666	1,830	19,496
15	Total Distribution	56,939	(8,109)	48,830	1,830	50,660
16	Customer Accounting	8,640	(773)	7,867	123	7,990
17	Customer Service & Information	7,472	(6,652)	820		820
18	Sales Expenses	682	24	706		706
	Administrative & General					
19	Operating Expenses	35,912	1,086	36,998	95	37,093
20	Depreciation	6,739	232	6,971		6,971
21	Taxes	•	188	188		188
22	Total Admin. & General	42,651	1,506	44,157	95	44,252
23	Total Electric Expenses	406,439	(28,447)	377,992	2,048	380,040
24	OPERATING INCOME BEFORE FIT	75,092	(15,000)	60,092	45,316	105,408
	FEDERAL INCOME TAX					
25	Current Accrual	9,917	(8,089)	1,828	15,861	17,689
26	Deferred Income Taxes	1,377	5,063	6,440		6,440
27	Amortized Investment Tax Credit	,	•			
28	SETTLEMENT EXCHANGE POWER					
29	NET OPERATING INCOME	\$63,798	(\$11,974)	\$51,824	\$29,455	\$81,279
	RATE BASE					
	PLANT IN SERVICE					
30	Intangible	\$20,632	\$24,774	\$45,406		\$45,406
31	Production	645,576	111,102	756,678		756,678
32	Transmission	259,532	34,962	294,494		294,494
33	Distribution	529,067	34,869	563,936		563,936
34	General	81,368	17,702	99,070		99,070
35	Total Plant in Service	1,536,175	223,409	1,759,584	0	1,759,584
36	ACCUMULATED DEPRECIATION	519,958	50,434	570,392	_	570,392
37	ACCUM, PROVISION FOR AMORTIZATION	6,349	55,059	61,408		61,408
38	Total Accum. Depreciation & Amort.	526,307	105,493	631,800	. 0	631,800
39	GAIN ON SALE OF BUILDING		(323)	(323)		(323)
	DEFERRED TAXES		(163,280)	(163,280)		(163,280)
40	DEFERRED TAXES		(102,200)	(,,,,,,,,,		•
	TOTAL RATE BASE	\$1,009,868	(\$45,687)	\$964,181	S0	\$964,181

AVISTA UTILITIES

Calculation of General Revenue Requirement Washington - Electric System TWELVE MONTHS ENDED DECEMBER 31, 2007

UPDATED FILING

Line No.	Description	(000's of Dollars)
1	Pro Forma Rate Base	\$964,181
2	Proposed Rate of Return	8.43%
3	Net Operating Income Requirement	\$81,280
4	Pro Forma Net Operating Income	\$51,824
5	Net Operating Income Deficiency	\$29,456
6	Conversion Factor	0.62190134
7	Revenue Requirement	\$47,364
8	Total General Business Revenues	\$355,999
9	Percentage Revenue Increase	13.30%

AVISTA UTILITIES

Revenue Conversion Factor Washington - Electric System

TWELVE MONTHS ENDED DECEMBER 31, 2007

Line No.	Description	Factor
1	Revenues	1.000000
2	Expense: Uncollectibles	0.002599
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038629
5	Franchise Fees	0.000000
6	Total Expense	0.043229
7	Net Operating Income Before FIT	0.956771
8	Federal Income Tax @ 35%	0.334870
9	REVENUE CONVERSION FACTOR	0.621901

Line		Per Results	Deferred FIT	Deferred Gain on Office	Colstrip 3 AFUDC	Colstrip Common	Kettle Falls	Customer
No.	DESCRIPTION	Report	Rate Base	Building	Elimination	AFUDC	Disallow.	Advances
	a	ь	С	d	е	f	g	h
	REVENUES							
1	Total General Business	\$372,660						
2	Interdepartmental Sales	739					•	
3	Sales for Resale	89,528						
4	Total Sales of Electricity	462,927	0	0	0	0	0	0
5	Other Revenue	18,604						
6	Total Electric Revenue	481,531	0	0	0	0	0	0
	EXPENSES							
	Production and Transmission							
7	Operating Expenses	148,644						
8	Purchased Power	110,620						
9	Depreciation and Amortization	22,020			(225)			
10	Taxes	8,771				.		
11	Total Production & Transmission	290,055	0	0	(225)	0	0	0
	Distribution							
12	Operating Expenses	14,563						
13	Depreciation	11,438						
14	Taxes	30,938					0	0
15	Total Distribution	56,939	0	0	0	0	0	U
16	Customer Accounting	8,640						
17	Customer Service & Information	7,472						
18	Sales Expenses	682						
	Administrative & General							
19	Operating Expenses	35,912						
20	Depreciation	6,739						
21	Taxes							
22	Total Admin. & General	42,651	0	0	0	0	0	. 0
23	Total Electric Expenses	406,439	0	0	(225)	. 0	0	0
24	OPERATING INCOME BEFORE FIT	75,092	0	0	225	0	0	0
	FEDERAL INCOME TAX							
25	Current Accrual	9,917						
26	Deferred Income Taxes	1,377					56	
22	NET OPERATING INCOME	\$63,798	\$0	\$0	\$225	\$0	(\$56)	\$0
27	MET OF BRATING ENCOUNTS	405,770		Ψ	4227			<u></u>
	RATE BASE							
••	PLANT IN SERVICE	#50 COO						
28	Intangible	\$20,632			(7,452)	460	(5,248)	
29	Production	645,576			(1,452)	400	(3,240)	
30	Transmission Distribution	259,532 529,067						(258)
31	Distribution General	81,368						(200)
32 33	Total Plant in Service	1,536,175	0	0	(7,452)	460	(5,248)	(258)
			v	v			(3,695)	• •
34	ACCUMULATED DEPRECIATION	519,958			(5,110)		(5,055)	
25	ACCUM. PROVISION FOR AMORTIZATION	6,349	0	0	(5,110)	0	(3,695)	0
36	Total Accum. Depreciation & Amort.	526,307	0	(323)		U	(3,033)	v
37 38	GAIN ON SALE OF BUILDING DEFERRED TAXES		(139, <u>033)</u>				640	
39	TOTAL RATE BASE	\$1,009,868	(\$139,033)	(\$210)) (\$2,342)	\$460	(\$913)	(\$258
.57	TO TUDINATE DUDE	V1,002,000	(4177,000)	(0.510	, (42,5,2)	4.30	(40)	(+-+

India		T		Settlement	T	Eliminate			
	1	DEGGREET CON						I	
RIVENUES	No.				<u>-</u>				
Total Concent Descinete \$772,560 \$12,625		-	-	·					
Solice Receive 19,00 10 10 10 10 10 10 10					*****	0 (10 (05)			
Section Sect						\$(12,625)			
Total Sales of Electricity									
Total Electric Revenue				. 0		(12.625)	0	0	0
Total Electric Revenue			v	•			Ť		
Production and Transmission		+	Ö	0			0	0	0
Production and Transmission									
Copensing Expenses 148,674 Section Processing Process Processing Process Processing Process Processing Process									
Purchased Power 110,620 190,13	7				148 644				
Depreciation and Amontization (2,782) 19,013 (452) (10 10 10 10 10 10 10 1									
Taxes			(2.782)						
Total Production & Transmission (2,782) 0 287,648 0 (452) 0 0			(2,702)				(452)		
Distribution Operating Expenses 14,563 14,782 14,782 14,782 14,782 14,782 14,782 15 Total Distribution 3,344 0 60,283 (12,613) (818) 0 0 0 0 0 0 0 0 0			(2,782)	0		0		0	0
14,563 14,782 14,782 14,782 14,782 14,782 14,782 14,782 14,782 14,782 14,782 14,782 15 Total Distribution 3,344 0 60,283 (12,613) (818) 0 0 0 0 0 0 0 0 0	••	25.	, ,		·				
13 Depreciation 3,344 14,782 30,938 (12,613) (818) 14 Taxes 30,938 (12,613) (818) 0 0 15 Total Distribution 3,344 0 66,283 (12,613) (818) 0 0 16 Customer Accounting 8,640 (107) 17 Customer Service & Information 7,472									
Tokes 30,938 (12,613) (818)									
Total Distribution		-	3,344			(10.612)	(010)		
Customer Accounting									
Customer Service & Information 7,472	15	Total Distribution	3,344	U	60,283	(12,013)	(010)	U	Ü
Customer Service & Information 7,472	16	Customer Association			8 640			(107)	
Administrative & General Operating Expenses 35,912 19 Operating Expenses 35,912 19 Operating Expenses 35,912 19 Operating Expenses 5,881 19 Operating Expenses 5,881 19 Operating Expenses 5,881 19 Taxes 79 Taxes 79 Taxes 79 Total Admin. & General (888) 0 41,763 0 09 0 19 Total Electric Expenses (326) 0 405,888 (12,613) (1,279) (107) 19 OPERATING INCOME BEFORE FIT 326 0 75,643 (29) 1,279 107 (19) FEDERAL INCOME TAX 114 10,031 (10) 448 37 (7) FEDERAL INCOME TAX 114 10,031 (10) 448 37 (7) Operating Expenses 1,433 (10) 448 37 (7) FEDERAL INCOME TAX 14 10,031 (10) 448 37 (7) Deferred Income Taxes 1,433 (7) NET OPERATING INCOME \$212 \$0 \$64,179 \$(19) \$831 \$70 \$(\$12) RATE BASE PLANT IN SERVICE 520,632 1,503,603 1,500 (5) Intagnible \$20,632 1,503,603 1,500 1,500 (5) Transmission \$25,809 1,500 1,								()	
Administrative & General Operating Expenses Depreciation S889 S899 S899 S899 S899 S899 S899 S89									
19 Operating Expenses 35,912 19									
Operacisation S888 S,851					05010				10
Taxes			(000)						19
Total Admin. & General (888) 0 41,763 0 (9) 0 19		-	(888)		5,851		(0)		
Total Electric Expenses (326) 0 405,888 (12,613) (1,279) (107) 19			(888)	0	41.763	0		0	19
24 OPERATING INCOME BEFORE FIT 326								-	
FEDERAL INCOME TAX 25 Current Accrual 114 10,031 (10) 448 37 (7) 26 Deferred Income Taxes 1,433 27 NET OPERATING INCOME \$212 \$0 \$64,179 (\$19) \$831 \$70 (\$12) RATE BASE PLANT IN SERVICE 28 Intangible \$20,632 Production 79,626 712,962 30 Transmission \$259,532 31 Distribution \$528,809 32 General \$1,368 33 Total Plant in Service 0 79,626 1,603,303 0 0 0 0 0 34 ACCUMULATED DEPRECIATION \$11,153 25 ACCUM, PROVISION FOR AMORTIZATION 54,718 61,067 36 Total Accum, Depreciation & Amort. 0 \$4,718 61,067 37 GAN ON SALE OF BUILDING (323) 38 DEFFERRED TAXES (4,476) (142,756)	23	Total Electric Expenses	(320)		405,888	(12,013)	(1,2/9)	(107)	12
FEDERAL INCOME TAX 114 10,031 (10) 448 37 (7) 25 Current Accrual 114 10,031 (10) 448 37 (7) (7	24	OPERATING INCOME BEFORE FIT	326	0	75,643	(29)	1,279	107	(19)
114 10,031 (10) 448 37 (7)									
Deferred Income Taxes						(10)	446	27	(7)
RATE BASE PLANT IN SERVICE			114			(10)	448	3/	(7)
RATE BASE PLANT IN SERVICE 28 Intangible	26	Deferred Income Taxes			1,433				
RATE BASE PLANT IN SERVICE 28 Intangible									
PLANT IN SERVICE 28 Intangible \$20,632 29 Production 79,626 712,962 30 Transmission 259,532 31 Distribution 528,809 32 General 81,368 33 Total Plant in Service 0 79,626 1,603,303 0 0 0 0 34 ACCUMULATED DEPRECIATION 511,153	27	NET OPERATING INCOME	\$212	\$0	\$64,179	(\$19)	\$831	\$70	(\$12)
PLANT IN SERVICE 28 Intangible \$20,632 29 Production 79,626 712,962 30 Transmission 259,532 31 Distribution 528,809 32 General 81,368 33 Total Plant in Service 0 79,626 1,603,303 0 0 0 0 34 ACCUMULATED DEPRECIATION 511,153									
Intangible \$20,632									
Production 79,626 712,962 Transmission 259,532 Distribution 528,809 Ceneral 81,368 Total Plant in Service 0 79,626 1,603,303 0 0 0 0 0 0 ACCUMULATED DEPRECIATION 51,153 ACCUM. PROVISION FOR AMORTIZATION 54,718 61,067 Total Accum. Depreciation & Amort. 0 54,718 572,220 0 0 0 0 0 0 GAIN ON SALE OF BUILDING (323) DEFERRED TAXES (4,476) (142,756)					620 (22				
Transmission 259,532		2		70 636					
Distribution 528,809				79,020					
September Sept		=							
33 Total Plant in Service 0 79,626 1,603,303 0 0 0 0 34 ACCUMULATED DEPRECIATION 511,153 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
34 ACCUMULATED DEPRECIATION 25 ACCUM. PROVISION FOR AMORTIZATION 36 Total Accum. Depreciation & Amort. 37 GAIN ON SALE OF BUILDING 38 DEFERRED TAXES 39 TOTAL RATE BASE 30 \$20,432 \$888,004 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			- 0	79.626		Ö	0	0	0
25 ACCUM. PROVISION FOR AMORTIZATION 54,718 61,067 36 Total Accum. Depreciation & Amort. 0 54,718 572,220 0 0 0 0 37 GAIN ON SALE OF BUILDING (323) (323) (323) (323) (4,476) (142,756) (4,476) (142,756) (4,476)			v	,,,,,,,		· ·	Ť	-	
36 Total Accum. Depreciation & Amort. 0 54,718 572,220 0 0 0 0 37 GAIN ON SALE OF BUILDING (323) 38 DEFERRED TAXES (4,476) (142,756) 39 TOTAL RATE BASE \$0 \$20,432 \$888,004 \$0 \$0 \$0 \$0				64.510					
37 GAIN ON SALE OF BUILDING 38 DEFERRED TAXES 39 TOTAL RATE BASE 30 \$20,432 \$888,004 \$0 \$0 \$0 \$0							Ä	0	n
38 DEFERRED TAXES (4,476) (142,756) 39 TOTAL RATE BASE \$0 \$20,432 \$888,004 \$0 \$0 \$0 \$0 \$0			0	54,/18		Ü	U	U	U
39 TOTALRATE BASE		*· -• · · · - · - · · · · · · · ·		(4 476)					
JO TOTALARID DIAG	38	DEFERRED IMAGO		(0,170)	(1,2,750)				
40 RATE OF RETURN 7.23%	39	TOTAL RATE BASE	\$0	\$20 <u>,432</u>	\$888,004	\$0	\$0	\$0	\$0
	4 0	RATE OF RETURN			7.23%				

		Injuries		Eliminate	Nez Perce	Eliminate	Office Space	Restate
Line	DESCRIPTION	and Damages	FII	WA Power Cost Defer	Settlement Adjustment	A/R Expenses	Charges to Subsidiaries	Excise Taxes
No.	a a	Damages	Ð	q	r	S	ţ	u
				•				
	REVENUES			6 (22 419)				
1	Total General Business			\$ (32,418)				
2 3	Interdepartmental Sales Sales for Resale							
4	Total Sales of Electricity	0	0	(32,418)	0	0	0	0
5	Other Revenue							
6	Total Electric Revenue	0	0	(32,418)	0	0	0	0
	EXPENSES							
	Production and Transmission							
7	Operating Expenses			(14,658)	9			
8	Purchased Power							
9 10	Depreciation and Amortization Taxes							
11	Total Production & Transmission	- 0	0	(14,658)	9	0	0	0
••	2000 1 10 10 10 10 10 10 10 10 10 10 10 10 1			•				
	Distribution							
12	Operating Expenses							
13 14	Depreciation Taxes			(1,251)				(50)
15	Total Distribution	0	0	(1,251)	0	0	0	(50)
12	2000 4000000000000000000000000000000000							
16	Customer Accounting			(103)		(913)		
17	Customer Service & Information							
18	Sales Expenses							
	Administrative & General							
19	Operating Expenses	(12)		(62)			(10)	
20	Depreciation							
21 22	Taxes Total Admin, & General	(12)	0	(62)	0	0	(10)	0
			**********		9	(913)	(10)	(50)
23	Total Electric Expenses	(12)	· · · · · · · · · · · · · · · · · · ·	(16,074)	<u>9</u>	(913)		(30)
24	OPERATING INCOME BEFORE FIT	12	0	(16,344)	(9)	913	10	50
	FEDERAL INCOME TAX	,	(83)	(10,851)	(3)	320	4	18
25 26	Current Accrual Deferred Income Taxes	4	(123)	5,130	(3)	320	•	••
20	Defetted income raxes							
				(210 (22)	(90)	#£02	\$6	\$32
27	NET OPERATING INCOME	\$8	\$206	(\$10,623)	(\$6)	\$593	30	322
	RATE BASE							
	PLANT IN SERVICE	,						
28	Intangible							
29	Production							
30	Transmission							
31	Distribution							
32 33	General Total Plant in Service	0	0	0	0	0	0	0
	ACCUMULATED DEPRECIATION							
34 25	ACCUMULATED DEPRECIATION ACCUM, PROVISION FOR AMORTIZATION							_
36	Total Accum, Depreciation & Amort.	0	Û.	0	0	0	0	0
37	GAIN ON SALE OF BUILDING							
38	DEFERRED TAXES							
39	TOTAL RATE BASE	\$0	Sü	\$0	\$0	\$0	\$0	\$0
		40						
40	RATE OF RETURN							

			Revenue	Restate		Pro Forma	Pro Forma
Line		Net	Normalization	Debt	Restated	Power	Prod Property
No.	DESCRIPTION	Gains/losses		Interest	TOTAL	Supply	Adj
	a	ν	W		Y	PF1	PF2
1	REVENUES Total General Business		\$27,643		\$355,260		
2	Interdepartmental Sales		\$27,045		739		
3	Sales for Resale				89,528	(15,383)	
4	Total Sales of Electricity	0	27,643	Ø	445,527	(15,383)	0
5	Other Revenue		411		18,998	(8,435)	(1,759)
6	Total Electric Revenue	0	28,054	0	464,525	(23,818)	(1,759)
	EXPENSES Production and Transmission						
7	Operating Expenses		11		134,006	(16,203)	(6,171)
8	Purchased Power		11		110,620	10,133	
9	Depreciation and Amortization		5,582		24,595		
10	Taxes		-,		8,319		
11	Total Production & Transmission	0	5,593	0	277,540	(6,070)	(6,171)
	Distribution						
12	Operating Expenses				14,563		
13	Depreciation	(105)	1.000		14,677		
14	Taxes	(105)	1,083		17,289	Q	0
15	Total Distribution	(105)	1,083	0	46,529	V	V
16	Customer Accounting		75		7,592		
17	Customer Service & Information		(6,668)		804		
18	Sales Expenses		, , ,		682		
	•						
	Administrative & General						
19	Operating Expenses		56		35,903		
20	Depreciation				5,851		
21	Taxes				(9)		
22	Total Admin. & General	0	.56	0	41,745	0	0
23	Total Electric Expenses	(105)	139	0	374,892	(6,070)	(6,171)
	OPEN ATRICA DICOLOR DEFORE EET	105	27.015	0	89,633	(17,748)	4,412
24	OPERATING INCOME BEFORE FIT	105	27,915	v	62,033	(47,140)	4,714
	FEDERAL INCOME TAX						
25	Current Accrual	37	9,770	2,453	12,168	(6,217)	1,544
26	Deferred Income Taxes				6,440		
			****		671 005	0.00	5-4-7/D
27	NET OPERATING INCOME	\$68	\$18,145	(52,453)	\$71,025	(\$11,536)	\$7,868
	DATE DAGE						
	RATE BASE PLANT IN SERVICE						
20					\$20,632		
28 29	Intangible Production				712,962		(12,981)
30	Transmission				259,532		*
31	Distribution				528,809		
32	General				81,368		
33	Total Plant in Service	0	0	0	1,603,303	0	(12,981)
34	ACCUMULATED DEPRECIATION				511,153		
34 25	ACCUM. PROVISION FOR AMORTIZATION				61,067		
25 36	Total Accum. Depreciation & Amort.	0	0	0	572,220	0	0
37	GAIN ON SALE OF BUILDING	v	·		(323)	-90000000000000000000000000000000000000	
38	DEFERRED TAXES				(142,756)		
39	TOTAL RATE BASE	\$0	\$0	50	\$888,004	50	(512,981)
40	RATE OF RETURN				8.00%	•	
10	THE STANDARD						

Line	ADS STATUTE OF	Pro Forma Labor	Pro Forma Labor	Pro Forma Transmission	Pro Forma Capital Add 2007	Pro Forma Capital Add 2008	Pro Forma Asset Management
No.	DESCRIPTION a	Non-Exec PF3	Exec PF4	Rev/Exp PF5	2007 PF6	PF7	PF8
	a	113	***	***		·	
	REVENUES						
1	Total General Business						
2	Interdepartmental Sales						
3 4	Sales for Resale Total Sales of Electricity	0	0	0	0	Ö	0
5	Other Revenue	Ť	•	(864)			
6	Total Electric Revenue	0	0	(864)	0	0	0
	EXPENSES						
-	Production and Transmission	813	38	(114)			1,238
7 8	Operating Expenses Purchased Power	913	30	(114)			1,230
9	Depreciation and Amortization				431	476	
10	Taxes		•			305	
11	Total Production & Transmission	813	38	(114)	431	781	1,238
	Distribution	610					534
12	Operating Expenses	619			59	712	7.74
13 14	Depreciation Taxes				3,	377	
15	Total Distribution	619	0	0	59	1,089	534
10	Total Distribution						
16	Customer Accounting	275					
17	Customer Service & Information	16					
18	Sales Expenses	24					
	Administrative & General	505	200				
19	Operating Expenses	595	208		42	1,078	
20 21	Depreciation Taxes				72	197	
22	Total Admin. & General	595	208	0	42	1,275	0
23	Total Electric Expenses	2,342	246	(114)	532	3,145	1,772
24	OPERATING INCOME BEFORE FIT	(2,342)	(246)	(750)	(532)	(3,145)	(1,772)
	FEDERAL INCOME TAX						
25	Current Accrual	(820)	(86)	(263)	(186)	(1,101)	(620)
26	Deferred Income Taxes						_
27	NET OPERATING INCOME	(\$1,522)	(\$160)	(\$487)	(\$346)	(\$2,044)	(\$1,152)
	RATE BASE		·				
	PLANT IN SERVICE						
28	Intangible				\$542	\$1,931	
29	Production				6,805	12,771	
30	Transmission				27,156	7,806	
31	Distribution				9,658 5,935	25,469 11,767	
32 33	General Total Plant in Service	0	0	0	50,096	59,744	0
		v	•			•	
34	ACCUMULATED DEPRECIATION				14,227	44,922	
25 36	ACCUM. PROVISION FOR AMORTIZATION Total Accum. Depreciation & Amort.	0	0	0	14,227	44,922	0
37	GAIN ON SALE OF BUILDING	v	·	•	• •,	.,	
38	DEFERRED TAXES			·	(3,060)	(7,530)	
39	TOTAL RATE BASE	\$0	\$0	\$0	\$32,809	\$7,292	\$0
40	RATE OF RETURN						

		Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma 2009 Noxon
Line	DESCRIPTION	Spokane Rvr Relicensing	CDA Tribe Settlement	Montana Lease	Colstrip Mercury Emiss. O&M	Incentives	Lipgrade
No.	DESCRIPTION a	PF09	PF10	PF11	PF12	PF13	PF14
	•					8	
	REVENUES					ž	
1	Total General Business					9	
2	Interdepartmental Sales						
3	Sales for Resale					0	0
4	Total Sales of Electricity	0	0	0	0	v g	, and a second
5	Other Revenue	0	0	0	0	0	0
6	Total Electric Revenue	v	v	v		Ť	
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	1,750			300		
8	Purchased Power						
9	Depreciation and Amortization	502	768	3,418		8	255
10	Taxes						133
11	Total Production & Transmission	2,252	768	3,418	300	0	388
						3	
	Distribution						
12	Operating Expenses						
13 14	Depreciation Taxes						
15	Total Distribution	- 0	0	0	0	0	0
13	Total Distribution	v	Ť				
16	Customer Accounting						
17	Customer Service & Information						
18	Sales Expenses						
	•						
	Administrative & General					205	
19	Operating Expenses					397	
20	Depreciation						
21	Taxes	0	0	0	0	397	0
22	Total Admin. & General						
23	Total Electric Expenses	2,252	768	3,4 <u>18</u>	300	397	388
		(0.050)	(768)	(3,418)	(300)	(397)	(388)
24	OPERATING INCOME BEFORE FIF	(2,252)	(700)	(3,410)	*	(377)	
	FEDERAL INCOME TAX						
25	Current Accrual	(788)	(269)	(1,196)	(105)	(139)	(136)
26	Deferred Income Taxes	(,,,,	(===)	(-7-		, i	
440	Dotalist all one I will						
			<u> </u>				
27	NET OPERATING INCOME	(\$1,464)	(\$499)	(\$2,222)	(8195)	(\$258)	(\$252)
	RATE BASE						
	PLANT IN SERVICE						
28	Intangible	\$22,301	22.551	e nae			ሟ ፍ ላክ
29	Production		23,206	5,075		,	8,840
30	Transmission						
31	Distribution						
32 33	General Total Plant in Service	22,301	23,206	5,075	0	0	8,840
		20,701	23,200	2,072			
34	ACCUMULATED DEPRECIATION						90
25	ACCUM, PROVISION FOR AMORTIZATION	341		0	0	0	90
36	Total Accum. Depreciation & Amort.	341	0	Ü	V	U	
37	GAIN ON SALE OF BUILDING DEFERRED TAXES		(8,122)	(1,776)	1		(36)
38	DEFEKKED TAXES		(0,122)	(1,770)		-	
39	TOTAL RATE BASE	\$21,960	\$15,084	\$3,299	S0	\$0	58,714
		,-					
40	RATE OF RETURN						

Line No.	DESCRIPTION a	Pro Forms Misc Adj	Pro Forma
No.		[0000000000000000000000000000000000000	TOTAL
		PF15	PFT
	REVENUES		
1	Total General Business		\$355,260
2	Interdepartmental Sales		739
3	Sales for Resale		74,145
4	Total Sales of Electricity	0	430,144
5 6	Other Revenue Total Electric Revenue	0	7,940 438,084
0	Total Electric Revenue		430,004
	EXPENSES		
	Production and Transmission		
7	Operating Expenses		115,657
8	Purchased Power		120,753
9	Depreciation and Amortization		30,445
10	Taxes	t t	8,757 275,612
11	Total Production & Transmission	•	272,012
	Distribution		
12	Operating Expenses		15,716
13	Depreciation		15,448
14	Taxes		17,666
15	Total Distribution	0	48,830
			0.00
16	Customer Accounting		7,867 820
17	Customer Service & Information		706
18	Sales Expenses		700
	Administrative & General		
19	Operating Expenses	(105)	36,998
20	Depreciation		6,971
21	Taxes		188
22	Total Admin. & General	(105):	44,157
23	Total Electric Expenses	(105)	377,992
24	OPERATING INCOME BEFORE FIT	105	60,092
	FEDERAL INCOME TAX		
25	Current Accrual	37	1,828
26	Deferred Income Taxes		6,440
27	NET OPERATING INCOME	\$68	\$51,824
21	NET OF ERATING INCOMES		431,02 1
	RATE BASE		
	PLANT IN SERVICE		
28	Intangible		\$45,406
29	Production		756,678
30	Transmission		294,494
31	Distribution		563,936
32	General The Life Consider	0	99,070 1,759,584
33	Total Plant in Service	V	
34	ACCUMULATED DEPRECIATION		570,392
25	ACCUM. PROVISION FOR AMORTIZATION		61,408
36	Total Accum, Depreciation & Amort.	0	631,800
37	GAIN ON SALE OF BUILDING DEFERRED TAXES		(323) (163,280)
38	DEFERRED IAKES		(103,280)
39	TOTAL RATE BASE	50	\$964,181
40	RATE OF RETURN		5.37%