

Exhibit No. ECO-10  
Dockets UE-160228/UG-160229  
Witness: Elizabeth C. O'Connell

BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a  
AVISTA UTILITIES,

Respondent.

DOCKETS UE-160228 and  
UG-160229 (*Consolidated*)

EXHIBIT TO  
TESTIMONY OF

ELIZABETH C. O'CONNELL

STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION

*Pro Forma Regulatory Amortization Adjustment Workpapers*

August 17, 2016

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

Line No.	DESCRIPTION	Pro Forma Regulatory Amortization Adj
	Adjustment Number	3.05
	Workpaper Reference	E-PRA
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	(1,705)
11	Taxes	-
12	Total Production & Transmission	(1,705)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Regulatory Amortization	-
16	Taxes	-
17	Total Distribution	-
18	Customer Accounting	-
19	Customer Service & Information	-
20	Sales Expenses	-
Administrative & General		
21	Operating Expenses	-
22	Depreciation/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(1,705)
26	OPERATING INCOME BEFORE FIT	1,705
FEDERAL INCOME TAX		
27	Current Accrual	597
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$1,108
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0
50	RATE OF RETURN	-
51	REVENUE REQUIREMENT	(1,788)

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-PRA-1

AVISTA UTILITIES  
 REGULATORY AMORTIZATION ADJUSTMENT - WASHINGTON  
 TWELVE MONTHS ENDED SEPTEMBER 30, 2015

Description	2017 Adjustment		Exp Acct	Work paper Ref
	2017 Expense	Expense Per Results Adjustment		
Colstrip & Coyote Springs 2	-	973,692 (973,692)	407360	P/T Amort E-PRA-2
BPA Parallel Capacity Support	-	520,614 (520,614)	407331	P/T Amort E-PRA-6
CNC Transmission Project	-	41,155 (41,155)	407351	P/T Amort E-PRA-7
LIDAR O&M	-	16,848 (16,848)	407362	P/T Amort E-PRA-8
Wartsila Generators	-	153,132 (153,132)	407380	P/T Amort E-PRA-9
Sub-Total	-	1,705,441 -1,705,441		

P/T O&M Adjustment  
 P/T Deprec Adjustment  
 P/T Amort Adjustment (1,705,441)  
 Customer Accounting  
 Gen O&M Adjustment  
 Total Expense Adjustment (1,705,441)

FIT Expense 35% 596,904 Automatically Calculated on Total Expense Adj

Prep by: \_\_\_\_\_

Date: 8/16/2016 Mgr. Review: \_\_\_\_\_

AVISTA UTILITIES  
 BPA TRANSMISSION SETTLEMENT AMORTIZATION EXPENSE  
 TWELVE MONTHS ENDED SEPTEMBER 30, 2015

Ferc Acct	Ferc Acct Desc	Jurisdiction	201410	201411	201412	201501	201502	201503	201504	201505	201506	201507	201508	201509	Grand Total
407331	REG DEBIT BPA PARALLEL CAPACIT	WA	173,538.00	173,538.00	173,538.00										520,614.00
			173,538.00	173,538.00	173,538.00										520,614.00
															EPR-1

Prep by: \_\_\_\_\_  
 Date: 8/16/2016  
 Mgr. Review: \_\_\_\_\_