

AVISTA UTILITIES  
WASHINGTON - ELECTRIC RESULTS  
TRADITIONAL PRO FORMA STUDY  
TWELVE MONTHS ENDED DECEMBER 31, 2016

Line No.	DESCRIPTION	Contested Staff's Restate Plant from AMA to EOP
	Adjustment Number	2.19
	Workpaper Reference	
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	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	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	-
28	Debt Interest	(680)
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$680
RATE BASE		
PLANT IN SERVICE		
32	Intangible	4,033
33	Production	41,243
34	Transmission	15,525
35	Distribution	35,381
36	General	9,313
37	Total Plant in Service	105,495
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	(2,984)
39	Production	4,587
40	Transmission	(503)
41	Distribution	(9,716)
42	General	(3,551)
43	Total Accumulated Depreciation	(12,167)
44	NET PLANT	93,328
45	DEFERRED TAXES	(23,637)
46	Net Plant After DFIT	69,691
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$69,691

	2016 ADJUSTMENT				2017 ADJUSTMENT				RECONCILIATION	
	EOP	AMA	ROO Difference EOP->AMA	Staff's Rstate Plant from AMA to EOP Adjustment 2.19	2016 EOP	2016 Plant Depreciation	2017 Additions EOP	2017 Retirements EOP	12.31.17 Adjustment	EOP 12.31.17
Avista Utilities										
Plant Additions										
Electric Adjustment										
Depreciation/Amortization Expense										
Intangible	12,304	12,304	-	-	12,304	1,048	6,999	(1,101)	6,946	19,250
Production	18,301	18,301	-	-	18,301	632	846	(81)	765	19,066
Transmission	7,755	7,755	-	-	7,755	248	725	(60)	675	8,430
Distribution	27,885	27,885	-	-	27,885	1,051	2,085	(66)	2,019	29,904
General	12,362	12,362	-	-	12,362	847	1,104	(273)	831	13,193
Total Depreciation Expense	78,607	78,607	-	-	78,607	3,826	11,759	(1,571)	11,236	89,843
							E-CAP17			19 CAP SUMMARY ROW 4.36.19
Transportation Expense										
Net Operating Income Before FIT	(78,607)					(3,826)	(11,759)	1,571	(11,236)	(11,236)
FIT Benefit of Depreciation/Amortization	27,512					1,339	4,116	(550)	3,932	3,932
ITC Amortization Nine Mile										
Net Operating Income	(51,095)					(2,487)	(7,643)	1,021	(7,303)	(7,303)
Plant Cost										
Intangible	160,090	156,057	4,033	4,033	160,090		31,114	(4,947)	26,167	186,257
Production	874,076	832,833	41,243	41,243	874,076		43,422	(3,955)	39,467	913,543
Transmission	446,138	430,613	15,525	15,525	446,138		39,836	(2,738)	37,098	483,236
Distribution	1,005,836	970,455	35,381	35,381	1,005,836		71,410	(2,260)	69,150	1,074,986
General	242,579	233,266	9,313	9,313	242,579		23,602	(7,174)	16,428	259,007
Total Plant Cost	2,728,719	2,623,224	105,495	105,495	2,728,719		209,384	(21,074)	188,310	2,917,029
							E-CAP17			19 CAP SUMMARY ROW 4.36.19
Accumulated Depreciation										
Intangible	(34,184)	(31,200)	(2,984)	(2,984)	(34,184)	(13,352)	(3,720)	4,947	(12,125)	(46,309)
Production	(347,038)	(351,625)	4,587	4,587	(347,038)	(18,933)	(322)	3,955	(15,300)	(362,338)
Transmission	(136,127)	(136,624)	(503)	(503)	(136,127)	(6,003)	(216)	2,738	(5,481)	(141,608)
Distribution	(305,099)	(295,383)	(9,716)	(9,716)	(305,099)	(28,936)	(912)	2,260	(27,588)	(332,687)
General	(83,357)	(79,806)	(3,551)	(3,551)	(83,357)	(13,209)	(459)	7,174	(6,494)	(89,851)
Total Accumulated Depreciation	(905,805)	(893,638)	(12,167)	(12,167)	(905,805)	(82,433)	(5,628)	21,074	(66,987)	(972,792)
							E-CAP17			19 CAP SUMMARY ROW 4.36.19
Accumulated DFIT										
Intangible	(9,556)	(9,227)	(329)	(329)	(9,556)	263	(5,510)		(5,247)	(14,803)
Production	(131,710)	(123,438)	(8,272)	(8,272)	(131,710)	431	(7,844)		(7,413)	(139,123)
Transmission	(60,610)	(57,131)	(3,479)	(3,479)	(60,610)	89	(7,224)		(7,135)	(67,745)
Distribution	(139,872)	(131,500)	(8,372)	(8,372)	(139,872)	203	(12,767)		(12,564)	(152,436)
General	(35,789)	(32,604)	(3,185)	(3,185)	(35,789)	764	(4,635)		(3,871)	(39,660)
Total Accumulated DFIT	(377,537)	(353,900)	(23,637)	(23,637)	(377,537)	1,750	(37,980)	-	(36,230)	(413,767)
							E-CAP17			19 CAP SUMMARY ROW 4.36.19
Net Rate Base	1,445,377	1,375,686	69,691	69,691	1,445,377	(80,683)	166,775	-	85,092	1,530,469