

Exhibit No. ____ (DCG-27)
Dockets UE-150204/UG-150205
Witness: David C. Gomez

BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION dba AVISTA
UTILITIES,

Respondent.

DOCKETS UE-150204 and
UG-150205
(Consolidated)

EXHIBIT TO
TESTIMONY OF

DAVID C. GOMEZ

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

*Docket UE-140188, Work papers of Elizabeth Andrews, Worksheet; WA CapX Additions
12.31.14
(Provided on CD)*

July 27, 2015

1st Year Rate	2nd Year Rate	3rd Year Rate
3.750%	7.219%	6.677%
14.28%	24.49%	17.49%
20.00%	32.00%	19.20%

Description	EOP Cost	AMA Cost	Book Rate	Estimated Annual Deprec Expense	Accumulated Depreciation				Tax Depreciation				Accumulated DFIT				
					12.31.13	12.31.14	12.31.15	12.31.16	2014	2015	2016	2017	12.31.13	12.31.14	12.31.15	12.31.16	
Generation																	
Thermal	6,253	2,954	1.92%	120	-	57	177	297	235	451	418	(62)	(178)	(282)			
Hydro	25,788	8,614	1.87%	482	-	161	643	1,125	967	1,862	1,722	(282)	(765)	(1,199)			
Other	2,080	953	3.23%	67	-	31	98	165	78	150	139	(17)	(46)	(71)			
Subtotal	34,122	12,522		669	-	249	918	1,587	1,280	2,463	2,279	(361)	(989)	(1,552)			
Transmission																	
	19,550	4,878	1.82%	356	-	89	445	801	733	1,411	1,305	(225)	(594)	(926)			
Distribution																	
Direct	6,501	2,158	2.92%	190	-	63	253	443	244	469	434	(63)	(161)	(246)			
AN	35,333	12,888	2.92%	1,032	-	376	1,408	2,440	1,325	2,551	2,359	(332)	(864)	(1,328)			
Subtotal	41,835	15,046		1,222	-	439	1,661	2,883	1,569	3,020	2,793	(395)	(1,025)	(1,574)			
General Plant	12,244	4,391	3.81%	466	-	167	633	1,089	1,748	2,989	2,141	(553)	(1,440)	(2,026)			
Transport.	2,804	1,397	8.92%	250	-	125	375	625	105	202	187	7	24	46			
Subtotal	15,048	5,789		716	-	292	1,008	1,714	1,853	3,201	2,328	(546)	(1,416)	(1,980)			
Compass	32,642	12,241	6.66%	2,174	-	815	2,989	5,163	6,528	10,445	6,267	(1,999)	(4,894)	(6,327)			
Software	8,178	3,025	20.00%	1,636	-	605	2,241	3,877	1,636	2,617	1,570	(361)	(704)	(681)			
Electric Total	151,375	53,501		6,773	-	2,489	9,262	16,035	13,599	23,157	16,542	(3,887)	(9,622)	(13,040)			
Gas U/G Storage																	
	250	101	1.59%	4	-	2	6	10	9	18	17	(3)	(8)	(13)			
Distribution																	
Direct	-	-		-	-	-	-	-	-	-	-	-	-	-			
AA	15,657	7,148	2.52%	395	-	180	575	970	587	1,130	1,045	(142)	(399)	(627)			
AN	280	132	2.52%	7	-	3	10	17	10	20	19	(2)	(7)	(11)			
Subtotal	15,937	7,280		402	-	183	585	987	597	1,150	1,064	(144)	(406)	(638)			
General Plant	3,460	1,241	3.62%	125	-	45	170	295	494	847	605	(157)	(410)	(578)			
Transport.	792	395	8.92%	71	-	35	106	177	30	57	53	2	7	13			
Subtotal	4,252	1,636		196	-	80	276	472	524	904	658	(155)	(403)	(565)			
Compass	9,224	3,459	6.66%	614	-	230	844	1,458	1,845	2,952	1,771	(565)	(1,383)	(1,788)			
Software	2,311	855	20.00%	462	-	171	633	1,095	462	740	444	(102)	(199)	(193)			
Gas Total	31,975	13,331		1,678	-	667	2,345	4,023	3,437	5,764	3,954	(969)	(2,399)	(3,197)			

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in (000's)

<u>Functional Plant Categories</u>	<u>Allocation</u>	<u>EOP Additions</u>	<u>AMA Additions</u>
Thermal Plant - System Total		9,619	4,545
- Washington Electric	65.010%	6,253	2,954
- Idaho Electric	34.990%	3,366	1,590
Hydro Plant - System Total		39,668	13,250
- Washington Electric	65.010%	25,788	8,614
- Idaho Electric	34.990%	13,880	4,636
Other Production - System Total		3,200	1,467
- Washington Electric	65.010%	2,080	953
- Idaho Electric	34.990%	1,120	513
Electric Transmission-System Total		30,072	7,504
- Washington Electric	65.010%	19,550	4,878
- Idaho Electric	34.990%	10,522	2,626
Electric Transmission-System Direct WA and ID		2,600	442
- Washington Electric		1,700	71
- Idaho Electric		900	371
Electric WA Distribution-Total		6,501	2,158
Electric ID Distribution-Total		7,326	2,843

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in (000's)

<u>Functional Plant Categories</u>	<u>Allocation</u>	<u>EOP Additions</u>	<u>AMA Additions</u>
Electric AN Distribution-System Total (excluding ER 1006,2054,2055,2056,2059,2060,2204) ER 2056 AN ER 2204 AN		18,396	2,464
		43	22
		61	16
		18,499	2,502
- Washington Electric	64.19%	11,874	1,606
- Idaho Electric	35.81%	6,625	896
	100.00%		
Electric AN Distribution-ER 1006		2,300	814
- Washington Electric	89.25%	2,053	726
- Idaho Electric	10.75%	247	87
	100.00%		
Electric AN Distribution-ER 2054		1,000	507
- Washington Electric	74.72%	747	379
- Idaho Electric	25.28%	253	128
	100.00%		
Electric AN Distribution-ER 2055		8,300	4,220
- Washington Electric	61.74%	5,124	2,606
- Idaho Electric	38.26%	3,176	1,615
	100.00%		
Electric AN Distribution-ER 2056		2,300	1,164
- Washington Electric	58.80%	1,352	684
- Idaho Electric	39.35%	905	458
AN	1.85%	43	22
	100.00%		

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in (000's)

Functional Plant Categories
Electric AN Distribution-ER 2059

	<u>Allocation</u>	<u>EOP Additions</u>	<u>AMA Additions</u>
- Washington Electric	55.39%	1,219	619
- Idaho Electric	44.61%	981	499
	100.00%		
		2,200	1,118

Electric AN Distribution-ER 2060

- Washington Electric	62.13%	9,121	4,469
- Idaho Electric	37.87%	5,559	2,724
	100.00%		
		14,680	7,193

Electric AN Distribution-ER 2204

- Washington Electric	3.92%	6	2
- Idaho Electric	56.82%	88	23
AN	39.26%	61	16
	100.00%		
		155	41

Electric AN Distribution-ER 2535

- Washington Electric	79.12%	3,837	1,798
- Idaho Electric	20.88%	1,013	474
AN	0.00%	0	0
	100.00%		
		4,850	2,272

Electric AN Distribution Total

- Washington Electric		35,333	12,888
- Idaho Electric		18,848	6,904
AN		103	38
		35,846	17,345

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in (000's)

Functional Plant Categories	Allocation	EOP Additions	AMA Additions
General Plant Common System Total		25,260	9,059
Electric	72.35%	18,274	6,554
Gas North	19.40%	4,901	1,758
Gas South	8.25%	2,085	748
- Washington Electric	67.00%	12,244	4,391
- Idaho Electric	33.00%	6,031	2,163
- Washington Gas	70.60%	3,460	1,241
- Idaho Gas	29.40%	1,441	517
- Oregon Gas	Gas South	2,085	748
General Plant Common System Total		2,468	861
- Washington Electric	65.010%	1,604	560
- Idaho Electric	34.990%	864	301
Transportation Common System Total		5,786	2,883
Electric	72.35%	4,186	2,086
Gas North	19.40%	1,122	559
Gas South	8.25%	477	238
- Washington Electric	67.00%	2,804	1,397
- Idaho Electric	33.00%	1,381	688
- Washington Gas	70.60%	792	395
- Idaho Gas	29.40%	330	164
- Oregon Gas	Gas South	477	238

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in (000's)

Functional Plant Categories
Software AA Common All Other
Total

	Allocation	EOP Additions	AMA Additions
Electric		16,872	6,241
Gas North	72.35%	12,206	4,515
Gas South	19.40%	3,273	1,211
	8.25%	1,392	515
- Washington Electric	67.00%	8,178	3,025
- Idaho Electric	33.00%	4,028	1,490
- Washington Gas	70.60%	2,311	855
- Idaho Gas	29.40%	962	356
- Oregon Gas	Gas South	1,392	515

Software AA Common Compass -
ER 5138

Electric		67,341	25,253
Gas North	72.35%	48,719	18,270
Gas South	19.40%	13,065	4,899
	8.25%	5,558	2,084
- Washington Electric	67.00%	32,642	12,241
- Idaho Electric	33.00%	16,077	6,029
- Washington Gas	70.60%	9,224	3,459
- Idaho Gas	29.40%	3,841	1,440
- Oregon Gas	Gas South	5,558	2,084

Software AN Common Total

Electric		0	0
Gas North	79.08%	0	0
Gas South	20.93%	0	0
	0.00%	0	0
- Washington Electric	67.00%	0	0
- Idaho Electric	33.00%	0	0

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in (000's)

<u>Functional Plant Categories</u>	<u>Allocation</u>	<u>EOP Additions</u>	<u>AMA Additions</u>
- Washington Gas	70.60%	0	0
- Idaho Gas	29.40%	0	0
- Oregon Gas	Gas South	0	0
Gas UG/Production		500	202
- Washington Gas	50.00%	250	101
- Idaho Gas	25.00%	125	50
- Oregon Gas	25.00%	125	50
Gas AA Distribution		1,802	934
- Washington Gas	50.00%	901	467
- Idaho Gas	28.00%	505	262
- Oregon Gas	22.00%	396	205
	100.00%		

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in (000's)

Functional Plant Categories	Allocation	EOP Additions	AMA Additions
Gas WA Distribution Total		0	0
Gas ID Distribution Total		5,400	225
Gas OR Distribution Total		280	12
Gas AA Distribution ER 3000		1,000	472
- Washington Gas	28.49%	285	135
- Idaho Gas	10.04%	100	47
- Oregon Gas	61.47%	615	290
	100.00%		
Gas AA Distribution: ER 3001		800	350
- Washington Gas	14.15%	113	50
- Idaho Gas	0.40%	3	1
- Oregon Gas	85.45%	684	299
	100.00%		
Gas AA Distribution: ER 3002		600	279
- Washington Gas	38.48%	231	107
- Idaho Gas	23.77%	143	66
- Oregon Gas	37.75%	227	105
	100.00%		
Gas AA Distribution: ER 3003		4,500	1,982
- Washington Gas	26.90%	1,211	533
- Idaho Gas	17.64%	794	350
- Oregon Gas	55.46%	2,496	1,099
	100.00%		

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in (000's)

Functional Plant Categories

Gas AA Distribution: ER 3004

	Allocation	EOP Additions	AMA Additions
- Washington Gas	64.44%	516	237
- Idaho Gas	17.81%	142	66
- Oregon Gas	17.75%	142	65
	100.00%		
		800	368

Gas AA Distribution: ER 3005

- Washington Gas	33.45%	1,873	879
- Idaho Gas	27.31%	1,529	718
- Oregon Gas	39.24%	2,197	1,031
	100.00%		
		900	453

Gas AA Distribution: ER 3006

- Washington Gas	24.01%	216	109
- Idaho Gas	0.05%	0	0
- Oregon Gas	75.94%	683	344
	100.00%		
		2,598	1,213

Gas AA Distribution: ER 3007

- Washington Gas	75.19%	1,954	912
- Idaho Gas	21.38%	556	259
- Oregon Gas	3.43%	89	42
	100.00%		
		16,452	7,290

Gas AA Distribution: ER 3008

- Washington Gas	48.00%	7,897	3,499
- Idaho Gas	18.00%	2,961	1,312
- Oregon Gas	34.00%	5,594	2,479
	100.00%		
		1,000	479

Gas AA Distribution: ER 3055

- Washington Gas	46.10%	461	221
- Idaho Gas	24.22%	242	116

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in (000's)

Functional Plant Categories	Allocation	EOP Additions	AMA Additions
- Oregon Gas	29.68%	297	142
	100.00%		
Gas AA Distribution Total		34,251	15,514
- Washington Gas		15,657	7,148
- Idaho Gas		6,976	3,197

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in (000's)

Functional Plant Categories	Allocation	EOP Additions	AMA Additions
Gas AN Distribution Total		400	189
- Washington Gas	69.99%	280	132
- Idaho Gas	30.01%	120	57
	100.00%		

2013 Non-Revenue Plant Additions on an Allocated Basis:

Washington Electric Totals

Intangible Plant	154,679	54,131
Production Plant	40,820	15,266
Transmission Plant	34,122	12,522
Distribution Plant	21,250	4,949
General Plant	41,835	15,046
	16,653	6,348
Check Total	154,679	54,131

Idaho Electric Totals

Intangible Plant	84,342	30,155
Production Plant	20,105	7,519
Transmission Plant	18,365	6,740
Distribution Plant	11,422	2,996
General Plant	26,173	9,748
	8,275	3,152
Check Total	84,342	30,155

Washington Gas Totals

Intangible Plant	31,975	13,331
Underground Storage Plant	11,535	4,314
Distribution Plant	250	101
General Plant	15,937	7,280
	4,252	1,636
Check Total	31,975	13,331

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In (000's)

Functional Plant Categories

Idaho Gas Totals

	Allocation	EOP Additions	AMA Additions
Intangible Plant		4,803	1,796
Underground Storage Plant		125	50
Distribution Plant		12,496	3,479
General Plant		1,771	681
Check Total		19,195	6,006

Oregon Gas Totals

		23,337	9,749
Intangible Plant		6,950	2,599
Underground Storage Plant		125	50
Distribution Plant		13,700	6,114
General Plant		2,562	986
Check Total		23,337	9,749

Grand Total

		313,527	113,372
		0	0

Pro Forma Adjustment Calculation- WA
 Test Year Ended June 30, 2013 Ratebase Adjusted to 12/31/15 AMA
 AMA Calculations for
 Plant Additions by Month
 in (000's)
 1

Functional Plant Categories	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	AMA
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP	AMA				
Thermal Subtotal	1	210	616	636	658	1,123	874	2,199	627	607	616	608	845	9,619	4,545			
AMA Calculation:																		
Beg Bal	0	210	826	1,462	2,120	2,120	3,243	4,117	6,316	6,943	7,550	8,166	8,774					
Additions	210	616	636	658	1,123	874	2,199	627	607	616	608	845	9,619					
End Bal	210	826	1,462	2,120	3,243	4,117	6,316	6,943	7,550	8,166	8,774	9,619						
Monthly Average	105	518	1,144	1,791	2,681	3,680	5,216	6,630	7,247	7,858	8,470	9,197						
Hydro	1	725	410	2,076	4,523	5,219	3,202	107	757	1,971	2,098	2,800	15,779	39,668	13,250			
AMA Calculation:																		
Beg Bal	0	725	1,135	2,076	3,212	7,735	12,954	16,156	16,263	17,020	18,991	21,089	23,889					
Additions	725	410	2,076	4,523	5,219	3,202	107	757	1,971	2,098	2,800	15,779	39,668					
End Bal	725	1,135	3,212	7,735	12,954	16,156	16,263	17,020	18,991	21,089	23,889	31,779						
Monthly Average	362	930	2,174	5,473	10,344	14,555	16,210	16,642	18,006	20,040	22,489	31,779						
Other Production Subtotal	1						3,200							3,200				1,467
AMA Calculation:																		
Beg Bal	0	0	0	0	0	0	0	3,200	3,200	3,200	3,200	3,200	3,200					
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0					
End Bal	0	0	0	0	0	0	3,200	3,200	3,200	3,200	3,200	3,200	3,200					
Monthly Average	0	0	0	0	0	0	1,600	3,200	3,200	3,200	3,200	3,200	3,200					
Electric Transmission AN Subtotal	1	312	223	483	661	637	1,900	6,055	358	3,242	927	569	14,706	30,072	7,504			
AMA Calculation:																		
Beg Bal	0	312	535	1,018	1,679	2,316	4,216	10,271	10,629	13,870	14,797	15,366						
Additions	312	223	483	661	637	1,900	6,055	358	3,242	927	569	14,706						
End Bal	312	535	1,018	1,679	2,316	4,216	10,271	10,629	13,870	14,797	15,366	30,072						
Monthly Average	156	423	776	1,348	1,997	3,266	7,243	10,450	12,249	14,334	15,082	22,719						
Electric Transmission ID Subtotal	1						800						900					371
AMA Calculation:																		
Beg Bal	0	0	0	0	0	0	0	800	800	800	800	800	800					
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0					
End Bal	0	0	0	0	0	0	800	800	800	800	800	800	800					
Monthly Average	0	0	0	0	0	0	400	800	800	800	800	800	800					
Electric Transmission WA Subtotal	1												1,700					71
AMA Calculation:																		
Beg Bal	0	0	0	0	0	0	0	0	0	0	0	0	0					
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0					
End Bal	0	0	0	0	0	0	0	0	0	0	0	0	0					
Monthly Average	0	0	0	0	0	0	0	0	0	0	0	0	0					
Electric WA Distribution Subtotal	1	214	214	355	214	214	1,355	214	214	355	214	214	2,727	6,501	2,158			
AMA Calculation:																		
Beg Bal	0	214	427	782	996	1,210	2,565	2,778	2,992	3,347	3,561	3,774						

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Functional Plant Categories																	
Additions	214	214	355	214	214	1,355	214	214	1,355	214	214	355	214	214	2,727		
End Bal	214	427	782	996	1,210	2,565	2,778	2,778	2,565	2,778	2,992	3,347	3,561	3,774	6,501		
Monthly Average	107	321	605	689	1,103	1,887	2,672	2,885	2,885	2,672	2,885	3,170	3,454	3,668	5,138		
	1	1,369		74	1,900		74	1,900		74	3,418	3,418	74	974	2,859	7,326	2,843

Electric ID Distribution Subtotal

AMA Calculation:

Beg Bal	0	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369	1,369
Additions	1,369	0	0	74	0	0	74	0	0	74	0	0	74	0	0	0	0
End Bal	1,369	1,369	1,369	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444
Monthly Average	685	1,369	1,369	1,407	2,394	3,344	3,381	3,418	3,418	3,381	3,418	3,418	3,456	3,980	5,896		

Functional Plant Categories	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP	AMA			
Electric AN Distribution - ER 2054	1	39	30	29	91	134	186	185	138	81	30	30	27	1,000	507		
AMA Calculation:																	
	0	39	69	98	188	322	509	694	832	913	943	973					
	39	30	29	91	134	186	185	138	81	30	30	27	1,000				
	19	54	83	143	255	416	601	763	872	928	958	987					
Electric AN Distribution - ER 2055	1	833	675	661	661	687	654	889	628	677	687	621	8,300	4,220			
AMA Calculation:																	
	0	833	1,507	2,168	2,829	3,517	4,171	4,798	5,686	6,315	6,992	7,679					
	833	675	661	661	687	654	627	889	628	677	687	621	8,300				
	416	1,170	1,838	2,499	3,173	3,844	4,484	5,242	6,001	6,653	7,335	7,989					
Electric AN Distribution - ER 2056	1	219	188	186	186	191	184	179	230	179	189	178	2,300	1,164			
AMA Calculation:																	
	0	219	408	593	779	970	1,154	1,333	1,563	1,743	1,931	2,122					
	219	188	186	186	191	184	179	230	179	189	191	178	2,300				
	219	408	593	779	970	1,154	1,333	1,563	1,743	1,931	2,122	2,300					
	110	313	500	686	874	1,062	1,244	1,448	1,653	1,857	2,027	2,211					
Electric AN Distribution - ER 2059	1	259	198	174	163	160	151	144	211	155	178	201	205	2,200	1,118		
AMA Calculation:																	
	0	259	457	631	794	954	1,105	1,250	1,461	1,616	1,794	1,995					
	259	198	174	163	160	151	144	211	155	178	201	205	2,200				
	129	358	544	712	874	1,030	1,177	1,355	1,538	1,705	1,894	2,097					
Electric AN Distribution - ER 2060/1003	1	1,183	1,039	1,104	1,143	1,206	1,332	1,307	1,507	1,289	1,236	1,206	1,146	14,680	7,193		
AMA Calculation:																	
	0	1,183	2,222	3,326	4,470	5,676	7,008	8,316	9,823	11,092	12,328	13,534					
	1,183	1,039	1,104	1,143	1,206	1,332	1,307	1,507	1,289	1,236	1,206	1,146	14,680				
	591	1,702	2,774	3,898	5,073	6,342	7,662	9,069	10,457	11,710	12,931	14,107					
Electric AN Distribution - ER 2204	1	6	6	6	6	6	6	6	6	6	6	6	155	41			
AMA Calculation:																	
	0	6	13	19	25	31	38	44	50	56	63	69					
	6	6	6	6	6	6	6	6	6	6	6	6	155				
	3	9	16	22	28	34	41	47	53	59	66	112					
Electric AN Distribution - ER 2535 & 6000	1	303	260	352	344	381	527	482	524	490	407	381	400	4,850	2,272		
AMA Calculation:																	
	0	303	562	915	1,259	1,639	2,166	2,648	3,172	3,662	4,069	4,450					
	303	260	352	344	381	527	482	524	490	407	381	400	4,850				
	151	432	738	1,087	1,449	1,903	2,407	2,910	3,417	3,866	4,259	4,650					

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	AMA	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP		AMA		202		
Functional Plant Categories																			
Gas UG/Production Subtotal	1																		
AMA Calculation:																			
Beg Bal	0	0	0	0	33	33	67	102	467	467	500	500	467	500	500	500	500		
Additions	0	0	0	0	33	33	67	102	467	500	500	500	467	500	500	500	500		
End Bal	0	0	0	0	33	33	67	102	467	467	483	483	483	483	483	483	483		
Monthly Average	0	0	0	0	17	33	50	84	284	284	483	483	483	483	483	483	483		
Gas AA Subtotal	1	216	117	216	117	117	216	117	117	216	117	117	216	117	117	1,802	934		
AMA Calculation:																			
Beg Bal	0	216	333	451	667	784	901	1,117	1,234	1,352	1,568	1,685	1,352	1,568	1,685	1,685	1,685		
Additions	216	117	117	216	117	117	216	117	117	216	117	117	216	117	117	1,802	934		
End Bal	216	333	451	667	784	901	1,117	1,234	1,352	1,568	1,685	1,802	1,568	1,685	1,802	1,802	1,802		
Monthly Average	108	275	392	559	725	842	1,009	1,176	1,293	1,460	1,626	1,743	1,460	1,626	1,743	1,802	934		
Gas WA Distribution Subtotal	1																		
AMA Calculation:																			
Beg Bal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
End Bal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Monthly Average	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Gas OR Distribution Subtotal	1																		
AMA Calculation:																			
Beg Bal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	280	280		12
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
End Bal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	280	280		
Monthly Average	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	140	140		
Gas ID Distribution Subtotal	1																		
AMA Calculation:																			
Beg Bal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,400	5,400		225
Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
End Bal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,400	5,400		
Monthly Average	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,700	2,700		
Gas AN Distribution Subtotal	1	31	26	28	30	35	33	33	43	35	36	42	36	31	42	400	189		
AMA Calculation:																			
Beg Bal	0	31	57	85	115	149	183	213	256	291	327	358	291	327	358	400	189		
Additions	31	26	28	30	35	33	33	43	35	36	31	42	36	31	42	400	189		
End Bal	31	57	85	115	149	183	213	256	291	327	358	400	327	358	400	400	189		
Monthly Average	16	44	71	100	132	166	198	235	274	309	342	379	309	342	379	400	189		
Gas AA Distribution: ER	1	66	56	68	73	81	103	103	112	95	86	77	86	81	77	1,000	472		
AMA Calculation:																			
Beg Bal	0	66	123	190	264	345	448	549	660	756	842	923	756	842	923	1,000	472		
Additions	66	56	68	73	81	103	103	112	95	86	77	77	86	81	77	1,000	472		
End Bal	66	123	190	264	345	448	549	660	756	842	923	1,000	842	923	1,000	1,000	472		
Monthly Average	33	95	157	227	304	396	498	605	708	799	883	962	799	883	962	1,000	472		

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17

Functional Plant Categories

Gas AA Distribution: ER

3001

AMA Calculation:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP	AMA
Beg Bal	42	41	49	56	71	73	65	81	79	79	57	107	800	350
Additions	0	42	83	132	189	260	332	398	479	558	636	693		
End Bal	42	41	49	56	71	73	65	81	79	79	57	107		
Monthly Average	21	63	108	180	224	296	365	438	518	597	665	747		

Gas AA Distribution: ER

3002

AMA Calculation:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP	AMA
Beg Bal	36	31	39	44	48	64	64	67	59	52	48	47	600	279
Additions	0	36	67	107	150	199	263	326	393	453	505	553		
End Bal	36	31	39	44	48	64	64	67	59	52	48	47		
Monthly Average	18	52	87	128	174	231	295	360	423	479	529	577		

Gas AA Distribution: ER

3003

AMA Calculation:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP	AMA
Beg Bal	214	201	419	269	331	527	314	368	549	363	274	651	4,500	1,982
Additions	0	214	415	834	1,102	1,434	1,960	2,274	2,662	3,211	3,574	3,849		
End Bal	214	201	419	269	331	527	314	368	549	363	274	651		
Monthly Average	107	314	624	968	1,268	1,697	2,117	2,468	2,937	3,393	3,712	4,174		

Gas AA Distribution: ER

3004

AMA Calculation:

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP	AMA
Beg Bal	48	43	52	58	67	80	77	87	78	72	62	75	800	368
Additions	0	48	91	143	201	268	348	425	512	590	662	725		
End Bal	48	43	52	58	67	80	77	87	78	72	62	75		
Monthly Average	24	70	117	172	235	308	387	469	551	625	693	762		

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17

Functional Plant Categories

Gas AA Distribution: ER

3005

AMA Calculation:

Beg Bal 0
 Additions 405
 End Bal 405
 Monthly Average 202

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP	AMA
405	351	385	415	478	498	466	593	504	505	432	568	5,600	2,628

Gas AA Distribution: ER

3006

AMA Calculation:

Beg Bal 0
 Additions 82
 End Bal 82
 Monthly Average 41

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP	AMA
82	74	73	73	75	73	72	85	72	74	75	72	900	453

Gas AA Distribution: ER

3007

AMA Calculation:

Beg Bal 0
 Additions 192
 End Bal 192
 Monthly Average 96

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP	AMA
192	165	177	192	226	220	200	275	230	238	196	287	2,598	1,213

Gas AA Distribution: ER

3008

AMA Calculation:

Beg Bal 0
 Additions 945
 End Bal 945
 Monthly Average 473

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP	AMA
945	891	1,028	1,171	1,464	1,453	1,301	1,676	1,586	1,603	1,180	2,153	16,452	7,290

Gas AA Distribution: ER

3055

AMA Calculation:

Beg Bal 0
 Additions 76
 End Bal 76
 Monthly Average 38

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	EOP	AMA
76	63	70	75	83	93	89	110	89	87	80	85	1,000	479

Gas System Totals 42,633 17,075

Electric & Gas System Totals

313,527 113,372
 0 0

Functional Plant-Depreciation Category	Service	State	Business Case	ER	ER TITLE	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Thermal 311-316	ED	AN	Colstrip Thermal Capital	7130	Colstrip Unit 4 Outage due to Generator Failure	(414,033) 209,764	616,221	635,583	658,312	1,123,004	873,821	2,199,231	627,165
Thermal 311-316 Total													
Transportation and Tools 392 / 396	CD	AA	Fleet Budget	7000	Transportation Equip	466,888 8,000	465,267	465,250	465,175	465,399	465,064	464,760	467,453
Transportation and Tools 392 / 396	CD	AA	CNG Fleet Conversion	7121	CNG Fleet Conversion	474,888	473,267	477,250	479,175	481,398	489,064	488,780	489,463
Transportation and Tools 392 / 396 Total													
Grand Total						9,642,714	7,275,356	14,025,240	14,730,122	17,556,784	19,870,713	22,498,396	82,628,040

2014 Transfers to Plant	Pro Fo Test Yr	Functional Plant-Depreciation Category	Service	Sep	Oct	Nov	Dec	Total Transf
Elec Distribution 360-373	ED			398,360	398,360		398,360	4,760,322
Elec Distribution 360-373	ED			1,497,000				2,300,000
Elec Distribution 360-373	ED			81,084		30,492	28,761	1,000,000
Elec Distribution 360-373	ED			29,928		686,081	621,447	8,300,000
Elec Distribution 360-373	ED			677,023		190,727	177,892	2,300,000
Elec Distribution 360-373	ED			188,794		201,093	205,153	2,200,000
Elec Distribution 360-373	ED			156,111		807,637	747,988	9,900,000
Elec Distribution 360-373	ED			871,130		6,256	86,256	156,072
Elec Distribution 360-373	ED			6,256				50,000
Elec Distribution 360-373	ED			12,500				100,000
Elec Distribution 360-373	ED			25,000				250,000
Elec Distribution 360-373	ED			20,833		20,833	20,837	400,000
Elec Distribution 360-373	ED			66,667		66,666		200,000
Elec Distribution 360-373	ED			56,884		57,790		300,000
Elec Distribution 360-373	ED			90,000		90,000		1,499,910
Elec Distribution 360-373	ED					149,488	1,350,422	2,500,000
Elec Distribution 360-373	ED						2,500,000	100,000
Elec Distribution 360-373	ED						9,450,013	350,000
Elec Distribution 360-373	ED			58,333		58,333		620,784
Elec Distribution 360-373	ED						523,454	4,700,000
Elec Distribution 360-373	ED			462,774		467,273	362,761	2,000,000
Elec Distribution 360-373	ED						400,000	575,000
Elec Distribution 360-373	ED			575,000			37,500	150,000
Elec Distribution 360-373	ED			37,500				1,950,000
Elec Distribution 360-374	ED			3,677,414		3,145,121	16,908,784	54,181,111
Elec Distribution 360-373	ED						1,950,000	1,295,000
Elec Distribution 360-373	ED						509,143	808,121
Elec Distribution 360-373	ED					298,978		676,000
Elec Distribution 360-373	ED					679,000		2,049,889
Elec Distribution 360-373	ED						148,888	290,000
Elec Distribution 360-373	ED						250,000	297,732
Elec Distribution 360-373	ED							1,000,000
Elec Distribution 360-373	ED						378,926	378,926
Elec Distribution 360-373	ED						1,996,280	2,032,666
Elec Distribution 360-373	ED						93,740	524,999
Elec Distribution 360-373	ED						66,250	265,000
Elec Distribution 360-373	ED						2,725,839	6,501,293
Elec Distribution 360-374	ED						22,494,765	68,008,246
Elec Distribution 360-375	ED			4,032,352		4,332,804		750,000
Elec Transmission 360-369	ED			300,000		150,000		1,100,000
Elec Transmission 360-369	ED			74,319		109,993	122,170	1,099,999
Elec Transmission 360-369	ED			91,666		91,667	91,667	368,887
Elec Transmission 360-369	ED			49,552		16,127	43,524	400,000
Elec Transmission 360-369	ED			100,000		100,000	250,000	950,000
Elec Transmission 360-369	ED			250,000		50,000	75,000	360,000
Elec Transmission 360-369	ED			75,000		50,000		215,000
Elec Transmission 360-369	ED			34,400		4,300		50,000
Elec Transmission 360-369	ED			12,500		25,000	12,500	150,000
Elec Transmission 360-369	ED			110,027		6,885	110,024	495,185
Elec Transmission 360-369	ED			33,334		33,333		200,001
Elec Transmission 360-369	ED						153,232	5,853,232
Elec Transmission 360-369	ED						4,100,000	50,000
Elec Transmission 360-369	ED						250,000	4,100,000
Elec Transmission 360-369	ED						1,900,000	1,900,000
Elec Transmission 360-369	ED						2,346,742	2,346,742
Elec Transmission 360-369	ED						499,999	2,699,999
Elec Transmission 360-369	ED							500,000
Elec Transmission 360-369	ED						349,999	349,999
Elec Transmission 360-369	ED						250,000	250,000
Elec Transmission 360-369	ED						1,693,000	1,693,000
Elec Transmission 360-369	ED						8,000	100,000
Elec Transmission 360-369	ED						200,000	200,000
Elec Transmission 360-369	ED						2,500,000	2,500,000
Elec Transmission 360-369	ED						14,705,887	30,072,141
Elec Transmission 360-360	ED						100,000	900,000
Elec Transmission 360-360	ED						100,000	900,000
Elec Transmission 360-360	ED						1,700,000	1,700,000

Functional Plant-Depreciation Category	Service	Sep	Oct	Nov	Dec	Total Transf
Elec Transmission 350-360	ED	-	-	-	1,700,000	1,700,000
Elec Transmission 350-361	ED	3,241,799	926,575	568,304	16,505,857	32,872,041
Gas Distribution 374-387	GD	65,307	164,297	65,307	65,307	1,179,642
Gas Distribution 374-387	GD	16,999	16,999	16,999	17,000	203,985
Gas Distribution 374-387	GD	34,867	34,866	34,866	34,867	418,396
Gas Distribution 374-387	GD	96,239	86,385	81,060	76,954	1,000,000
Gas Distribution 374-387	GD	79,157	78,733	56,958	106,563	800,001
Gas Distribution 374-387	GD	59,377	52,379	48,470	46,635	600,000
Gas Distribution 374-387	GD	549,357	363,002	274,389	651,176	4,500,001
Gas Distribution 374-387	GD	77,896	72,243	62,379	75,475	800,000
Gas Distribution 374-387	GD	504,096	504,704	432,165	568,177	5,600,000
Gas Distribution 374-387	GD	71,866	74,276	74,763	71,530	900,000
Gas Distribution 374-387	GD	229,785	238,340	186,165	287,145	2,598,333
Gas Distribution 374-387	GD	1,586,364	1,603,132	1,179,651	2,153,187	16,452,186
Gas Distribution 374-387	GD	88,887	86,770	78,833	85,305	1,000,000
Gas Distribution 374-387	GD	3,459,187	3,376,125	2,802,984	4,239,320	36,052,554
Gas Distribution 374-387	GD	34,655	36,178	30,543	42,369	400,000
Gas Distribution 374-388	GD	34,655	36,178	30,543	42,369	400,000
Gas Distribution 374-388	GD	-	-	-	5,400,066	5,400,066
Gas Distribution 374-388	GD	-	-	-	5,400,066	5,400,066
Gas Distribution 374-388	GD	-	-	-	279,990	279,990
Gas Distribution 374-388	GD	-	-	-	279,990	279,990
Gas Distribution 374-388	GD	3,483,842	3,412,303	2,693,527	9,961,745	42,132,610
Gas Underground Storage 350-357	GD	-	33,333	-	-	500,000
Gas Underground Storage 350-357 Total	GD	-	33,333	-	-	500,000
General 388-391 / 393-395 / 397-398	CD	-	-	-	1,090,499	1,090,499
General 388-391 / 393-395 / 397-398	CD	607,949	175,471	175,471	607,949	3,835,564
General 388-391 / 393-395 / 397-398	CD	544,863	-	-	665,407	2,183,312
General 388-391 / 393-395 / 397-398	CD	-	300,462	-	514,410	1,825,380
General 388-391 / 393-395 / 397-398	CD	171,110	171,108	171,108	171,110	2,053,304
General 388-391 / 393-395 / 397-398	CD	108,334	108,333	108,334	108,334	1,300,000
General 388-391 / 393-395 / 397-398	CD	42,875	42,874	42,874	42,876	514,493
General 388-391 / 393-395 / 397-398	CD	-	237,002	237,002	237,000	1,422,008
General 388-391 / 393-395 / 397-398	CD	-	-	-	2,000,001	2,000,001
General 388-391 / 393-395 / 397-398	CD	-	-	-	2,777,207	7,235,207
General 388-391 / 393-395 / 397-398	CD	1,475,131	1,035,240	734,788	8,214,793	25,259,768
General 388-391 / 393-395 / 397-398	ED	304,326	165,855	153,855	476,480	2,013,800
General 388-391 / 393-395 / 397-398	ED	304,326	319,855	153,855	476,480	2,467,900
General 388-391 / 393-395 / 397-400	ED	1,779,457	1,385,095	888,543	8,693,273	27,727,668
Hydro 331-336	ED	-	-	-	100,000	100,000
Hydro 331-336	ED	-	-	2,063,663	-	9,208,122
Hydro 331-336	ED	-	-	-	1,000,000	1,000,000
Hydro 331-336	ED	-	-	-	2,500,000	2,500,000
Hydro 331-336	ED	-	-	-	9,000,000	9,000,000
Hydro 331-336	ED	-	1,350,000	-	-	1,350,000
Hydro 331-336	ED	-	-	-	800,000	800,000
Hydro 331-336	ED	-	-	-	65,000	65,000
Hydro 331-336	ED	14,286	14,284	14,284	-	100,000
Hydro 331-336	ED	752,675	733,869	721,974	1,110,491	10,730,332
Hydro 331-336	ED	1,203,750	1,203,750	1,203,750	4,815,000	4,815,000
Hydro 331-336 Total	ED	1,970,711	2,098,255	2,799,921	15,779,241	39,668,454
Other Elec Production / Turbines 340-346	ED	-	-	-	-	2,200,000
Other Elec Production / Turbines 340-346	ED	-	-	-	-	500,000
Other Elec Production / Turbines 340-346	ED	-	-	-	-	500,000
Other Elec Production / Turbines 340-346 Total	ED	-	-	-	-	3,200,000
Software 303	CD	2,720,562	122,500	122,500	3,720,562	13,862,246
Software 303	CD	120,500	-	-	120,500	462,000
Software 303	CD	-	-	-	-	67,341,265
Software 303	CD	-	-	-	1,538,000	1,538,000
Software 303	CD	172,500	-	-	172,500	690,000
Software 303	CD	5,000	5,000	5,000	5,000	60,000
Software 303 Total	CD	3,018,562	127,500	127,500	5,796,562	84,213,513
Thermal 311-316	ED	606,961	616,221	607,603	845,199	8,418,316
Thermal 311-316	ED	-	-	-	-	1,615,000

Functional Plant-Depreciation Category	Service	Sep.	Oct.	Nov.	Dec.	Total Transf.
Thermal 311-316	ED	-	-	-	-	(14,033)
Thermal 311-316 Total		606,961	616,221	607,803	845,199	9,519,285
Transportation and Tools 392 / 396	CD	464,798	465,292	465,393	464,734	5,585,502
Transportation and Tools 392 / 396	CD	22,000	18,000	19,000	16,000	200,000
Transportation and Tools 392 / 396 Total		486,798	483,292	481,393	480,734	5,785,502
Grand Total		18,630,482	13,669,201	12,440,895	80,557,377	313,527,320