

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)	DOCKETS UE-160228 and
TRANSPORTATION COMMISSION)	UG-160229 (<i>Consolidated</i>)
)	
Complainant,)	
)	
v.)	
)	
AVISTA CORPORATION d/b/a)	
AVISTA UTILITIES)	
)	
Respondent.)	

EXHIBIT NO. BGM-5
ELECTRIC TRADITIONAL REVENUE REQUIREMENT CALCULATIONS
August 17, 2016

<u>Line</u>	<u>Adj. No.</u>	<u>Description</u>	<u>Net Oper. Income</u>	<u>Rate Base</u>	<u>Rev. Req. Deficiency / (Sufficiency)</u>
1	1.00	Book Results (Year Ending September 30, 2015)	102,043	1,309,195	(11,497)
<i>Restating Adjustments:</i>					
2	1.01	Deferred FIT Rate Base	(65)	(6,556)	(662)
3	1.02	Deferred Debits and Credits	1,055	(6,302)	(2,440)
4	1.03	Working Capital	43	4,352	439
5	1.04	Plant Held For Future Use	-	-	-
6	2.01	Eliminate B & O Taxes	(62)	-	101
7	2.02	Restate Property Tax	(283)	-	456
8	2.03	Uncollect. Expense	(685)	-	1,105
9	2.04	Regulatory Expense	(12)	-	19
10	2.05	Injuries and Damages	(118)	-	190
11	2.06	FIT/DFIT/ ITC/PTC Expense	566	-	(913)
12	2.07	Office Space Charges to Non-Utility	21	-	(35)
13	2.08	Restate Excise Taxes	216	-	(349)
14	2.09	Net Gains / Losses	51	-	(83)
15	2.10	Weather Normalization	1,927	-	(3,108)
16	2.11	Eliminate Adder Schedules	-	-	-
17	2.12	Misc. Restating Non-Util / Non-Recurring Expenses	747	-	(1,204)
18	2.13	Eliminate WA Power Cost Defer	5,034	-	(8,121)
19	2.14	Nez Perce Settlement Adjustment	6	-	(9)
20	2.15	Restate Debt Interest	148	-	(239)
21	2.16	Restate Incentive Expenses	800	-	(1,291)
22		Restated Results	111,434	1,300,689	(27,641)
<i>Pro Forma Adjustments</i>					
23	3.00	Pro Forma Power Supply	(2,778)	-	4,482
24	3.01	Pro Forma Transmission Rev/Exp	217	-	(349)
25	3.02	Pro Forma Labor Non-Exec	(803)	-	1,295
26	3.03	Pro Forma Labor Exec	(35)	-	57
27	3.04	Pro Forma Employee Benefits	(750)	-	1,210
28	3.05	Pro Forma Regulatory Amortization Adj	255	-	(412)
29	3.06	Pro Forma Property Tax	(704)	-	1,136
30	3.07	Pro Forma Meter Deferral & Amortization	-	-	-
31	3.08	Pro Forma Revenue Normalization	(1,988)	-	3,207
32	3.09	Pro Forma Capital Add Dec 2015 AMA	(1,062)	18,307	3,855
33	3.10	Pro Forma 2016 Limited Capital Adds	195	63,284	7,088
34	3.11	Pro Forma O&M Offsets	133	-	(214)
35	3.12	PF Major Maint Normalize CS2/Colstrip	(534)	-	862
36		Pro Forma Results (Traditional Rev. Req.)	103,579	1,382,280	(5,426)