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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION) CASE NO. AVU-E-15-05
OF AVISTA CORPORATION FOR THE) CASE NO. AVU-G-15-01
AUTHORITY TO INCREASE ITS RATES)
AND CHARGES FOR ELECTRIC AND)
NATURAL GAS SERVICE TO ELECTRIC) EXHIBIT NO. 12
AND NATURAL GAS CUSTOMERS IN THE)
STATE OF IDAHO) ELIZABETH M. ANDREWS
_____)

FOR AVISTA CORPORATION

(ELECTRIC AND NATURAL GAS)

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2014
(000'S OF DOLLARS)

Line No.	DESCRIPTION	2016				
		WITH PRESENT RATES			WITH 2016 PROPOSED RATES	
		Actual Per Results Report	Total Adjustments	Pro Forma Total	Proposed Revenues & Related Exp	Pro Forma Proposed Total
	a	b	c	d	e	f
REVENUES						
1	Total General Business	\$248,296	(\$3,561)	\$244,735	\$13,230	\$257,965
2	Interdepartmental Sales	242	-	242		242
3	Sales for Resale	53,248	(29,682)	23,566		23,566
4	Total Sales of Electricity	301,786	(33,243)	268,543	13,230	281,773
5	Other Revenue	32,370	(23,557)	8,813		8,813
6	Total Electric Revenue	334,156	(56,800)	277,356	13,230	290,586
EXPENSES						
Production and Transmission						
7	Operating Expenses	103,040	(30,748)	72,292		72,292
8	Purchased Power	69,765	(30,537)	39,228		39,228
9	Depreciation/Amortization	13,013	1,437	14,450		14,450
10	Regulatory Amortization	(4,739)	7,282	2,543		2,543
11	Taxes	7,004	1,054	8,058		8,058
12	Total Production & Transmission	188,083	(51,512)	136,571	-	136,571
Distribution						
13	Operating Expenses	11,353	600	11,953		11,953
14	Depreciation/Amortization	14,470	1,259	15,729		15,729
15	Taxes	6,312	(3,137)	3,175		3,175
16	State Income Taxes	378	1,071	1,449	644	2,093
17	Total Distribution	32,513	(207)	32,306	644	32,950
18	Customer Accounting	4,283	144	4,427	45	4,472
19	Customer Service & Information	7,127	(6,521)	606		606
20	Sales Expenses	-	0	0		0
Administrative & General						
21	Operating Expenses	21,959	1,871	23,830	31	23,861
22	Depreciation/Amortization	7,478	6,391	13,869		13,869
23	Taxes	-	-	-		-
24	Total Admin. & General	29,437	8,262	37,699	31	37,730
25	Total Electric Expenses	261,443	(49,834)	211,609	720	212,329
26	OPERATING INCOME BEFORE FIT	72,713	(6,966)	65,747	12,510	78,257
FEDERAL INCOME TAX						
27	Current Accrual	(5,057)	(338)	(5,395)	4,379	(1,016)
28	Debt Interest	-	(796)	(796)		(796)
29	Deferred Income Taxes	24,290	(1,209)	23,081		23,081
30	Amortized Investment Tax Credit	(69)	(35)	(104)		(104)
31	NET OPERATING INCOME	\$53,549	(\$4,589)	\$48,960	\$8,131	\$57,091
RATE BASE						
PLANT IN SERVICE						
32	Intangible	\$50,926	\$29,469	\$80,395		\$80,395
33	Production	406,891	51,457	458,348		458,348
34	Transmission	202,857	25,793	228,650		228,650
35	Distribution	474,621	43,470	518,091		518,091
36	General	98,443	10,073	108,516		108,516
37	Total Plant in Service	1,233,738	160,262	1,394,000	-	1,394,000
ACCUMULATED DEPRECIATION						
38	Intangible	(9,325)	(8,003)	(17,328)		(17,328)
39	Production	(177,530)	(12,886)	(\$190,416)		(190,416)
40	Transmission	(67,552)	(3,002)	(70,554)		(70,554)
41	Distribution	(158,170)	(26,332)	(184,502)		(184,502)
42	General	(33,980)	(4,041)	(38,021)		(38,021)
43	Total Accumulated Depreciation	(446,557)	(54,264)	(500,821)	-	(500,821)
44	NET PLANT BEFORE DFIT	787,181	105,998	893,179	-	893,179
45	DEFERRED TAXES	(131,234)	(35,049)	(166,283)		(166,283)
46	NET PLANT AFTER DFIT	655,947	70,949	726,896	-	726,896
47	DEFERRED DEBITS AND CREDITS	(134)	(545)	(679)		(679)
48	WORKING CAPITAL	8,276	14,732	23,008		23,008
49	TOTAL RATE BASE	\$664,089	\$85,136	\$749,225	\$0	\$749,225
50	RATE OF RETURN	8.06%		6.53%		7.62%

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2014
(000'S OF DOLLARS)

Line No.	DESCRIPTION	2017					
		WITH PRESENT RATES			WITH 2017 PROPOSED RATES		
		2016 Pro Forma Total	2017 Total Adjustments	2017 Pro Forma Total	2016 Proposed Revenues & Related Exp	2017 Proposed Revenues & Related Exp	2017 Pro Forma Proposed Total
a	b	c	d	e	f	g	
REVENUES							
1	Total General Business	\$244,735	\$0	\$244,735	\$13,230	\$13,713	\$271,678
2	Interdepartmental Sales	242	-	242			242
3	Sales for Resale	23,566	(5,489)	18,077			18,077
4	Total Sales of Electricity	268,543	(5,489)	\$263,054	13,230	13,713	289,997
5	Other Revenue	8,813	775	9,588			9,588
6	Total Electric Revenue	277,356	(4,714)	272,642	13,230	13,713	299,585
EXPENSES							
Production and Transmission							
7	Operating Expenses	72,292	799	73,091			73,091
8	Purchased Power	39,228	2,782	42,010			42,010
9	Depreciation/Amortization	14,450	573	15,023			15,023
10	Regulatory Amortization	2,543	-	2,543			2,543
11	Taxes	8,058	624	8,682			8,682
12	Total Production & Transmission	136,571	4,778	141,349	-	-	141,349
Distribution							
13	Operating Expenses	11,953	139	12,092			12,092
14	Depreciation/Amortization	15,729	646	16,375			16,375
15	Taxes	3,175	299	3,474			3,474
16	State Income Taxes	1,449	(570)	879	644	668	2,191
17	Total Distribution	32,306	514	32,819	644	668	34,131
18	Customer Accounting	4,427	52	4,479	45	47	4,571
19	Customer Service & Information	606	6	612			612
20	Sales Expenses	-	0	0			0
Administrative & General							
21	Operating Expenses	23,830	190	24,020	31	33	24,084
22	Depreciation/Amortization	13,869	887	14,756			14,756
23	Taxes	-	-	-			-
24	Total Admin. & General	37,699	1,077	38,776	31	33	38,840
25	Total Electric Expenses	211,609	6,427	218,036	720	748	219,504
26	OPERATING INCOME BEFORE FIT	65,747	(11,141)	54,606	12,510	12,965	80,081
FEDERAL INCOME TAX							
27	Current Accrual	(5,395)	(3,899)	(9,294)	4,379	4,537	(378)
28	Debt Interest	(796)	(166)	(961)			(961)
29	Deferred Income Taxes	23,081	-	23,081			23,081
30	Amortized Investment Tax Credit	(104)	-	(104)			(104)
31	NET OPERATING INCOME	\$48,960	(\$7,076)	\$41,884	\$8,131	\$8,428	\$58,443
RATE BASE							
PLANT IN SERVICE							
32	Intangible	\$80,395	\$3,053	\$83,448			\$83,448
33	Production	458,348	15,549	473,897			473,897
34	Transmission	228,650	14,330	242,980			242,980
35	Distribution	518,091	21,416	539,507			539,507
36	General	108,516	1,014	109,530			109,530
37	Total Plant in Service	1,394,000	55,362	1,449,362	-	-	1,449,362
ACCUMULATED DEPRECIATION							
38	Intangible	(17,328)	(7,138)	(24,466)			(24,466)
39	Production	(190,416)	(7,788)	(198,204)			(198,204)
40	Transmission	(70,554)	(2,133)	(72,687)			(72,687)
41	Distribution	(184,502)	(14,545)	(199,047)			(199,047)
42	General	(38,021)	(1,156)	(39,177)			(39,177)
43	Total Accumulated Depreciation	(500,821)	(32,760)	(533,581)	-	-	(533,581)
44	NET PLANT BEFORE DFIT	893,179	22,602	915,781	-	-	915,781
45	DEFERRED TAXES	(166,283)	(4,856)	(171,139)			(171,139)
46	NET PLANT AFTER DFIT	726,896	17,746	744,642	-	-	744,642
47	DEFERRED DEBITS AND CREDITS	(679)	-	(679)			(679)
48	WORKING CAPITAL	23,008	-	23,008			23,008
49	TOTAL RATE BASE	\$749,225	17,746	\$766,971	\$0	\$0	\$766,971
50	RATE OF RETURN	6.53%		5.46%			7.62%

AVISTA UTILITIES
Calculation of General Revenue Requirement
Idaho - Electric System
TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	2016 (000's of Dollars)	2017 (000's of Dollars)	Incremental 2017 (000's of Dollars)
1	Pro Forma Rate Base	\$749,225	\$766,971	
2	Proposed Rate of Return	7.62%	7.62%	
3	Net Operating Income Requirement	\$57,091	\$58,443	
4	Pro Forma Net Operating Income	\$48,960	\$41,884	
5	Net Operating Income Deficiency	\$8,131	\$16,559	\$8,428
6	Conversion Factor	0.61459	0.61459	0.61459
7	Revenue Requirement	\$13,230	\$26,943	\$13,713
8	Total General Business Revenues	\$244,977		\$258,207
9	Percentage Revenue Increase	5.40%		5.31%

AVISTA UTILITIES
Pro Forma Cost of Capital
Idaho - Electric System

Proposed:

Component	Capital Structure	ProForma Cost	ProForma Weighted Cost
Total Debt	50.00%	5.34%	2.67%
Common	50.00%	9.90%	4.95%
Total	<u>100.00%</u>		<u>7.62%</u>

AVISTA UTILITIES
Revenue Conversion Factor
Idaho - Electric System
TWELVE MONTHS ENDED DECEMBER 31, 2014

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expenses:	
2	Uncollectibles	0.003407
3	Commission Fees	0.002371
4	Idaho Income Tax	<u>0.048695</u>
5	Total Expenses	<u>0.054473</u>
6	Net Operating Income Before FIT	0.945527
7	Federal Income Tax @ 35%	<u>0.330934</u>
8	REVENUE CONVERSION FACTOR	<u><u>0.61459</u></u>

Rate Year Ending December 31, 2016

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debits and Credits	Restate Capital 2014 EOP	Working Capital	Eliminate B & O Taxes
	Adjustment Number	1.00	1.01	1.02	1.03	1.04	2.01
	Workpaper Reference	E-ROO	E-DFIT	E-DDC	E-RCAP	E-WC	E-EBO
REVENUES							
1	Total General Business	\$248,296	\$0	\$0	\$0	\$0	(\$3,378)
2	Interdepartmental Sales	242	-	0	-	-	0
3	Sales for Resale	53,248	-	0	-	-	0
4	Total Sales of Electricity	301,786	0	0	0	0	(3,378)
5	Other Revenue	32,370	-	0	-	-	0
6	Total Electric Revenue	334,156	0	0	0	0	(3,378)
EXPENSES							
Production and Transmission							
7	Operating Expenses	103,040	-	515	-	-	0
8	Purchased Power	69,765	-	-	-	-	0
9	Depreciation/Amortization	13,013	-	0	-	-	0
10	Regulatory Amortization	(4,739)	-	(867)	-	-	0
11	Taxes	7,004	-	0	-	-	0
12	Total Production & Transmission	188,083	0	(352)	0	0	0
Distribution							
13	Operating Expenses	11,353	-	0	-	-	0
14	Depreciation/Amortization	14,470	-	0	-	-	0
15	Taxes	6,312	-	0	-	-	(3,368)
16	State Income Taxes	378	-	17	0	0	(0)
17	Total Distribution	32,513	0	17	0	0	(3,368)
18	Customer Accounting	4,283	-	0	-	-	0
19	Customer Service & Information	7,127	-	0	-	-	0
20	Sales Expenses	0	-	0	-	-	0
Administrative & General							
21	Operating Expenses	21,959	-	0	-	-	0
22	Depreciation/Amortization	7,478	-	0	-	-	0
23	Taxes	0	-	0	-	-	0
24	Total Admin. & General	29,437	0	0	0	0	0
25	Total Electric Expenses	261,443	0	(335)	0	0	(3,368)
26	OPERATING INCOME BEFORE FIT	72,713	0	335	0	0	(10)
FEDERAL INCOME TAX							
27	Current Accrual	(5,057)	-	117	-	-	(3)
28	Debt Interest	0	49	5	(2)	(138)	0
29	Deferred Income Taxes	24,290	-	0	-	-	0
30	Amortized ITC	(69)	-	0	-	-	0
31	NET OPERATING INCOME	\$53,549	(\$49)	\$213	\$2	\$138	(\$6)
RATE BASE							
PLANT IN SERVICE							
32	Intangible	\$50,926	\$0	\$0	\$1,445	\$0	\$0
33	Production	406,891	-	0	6,010	-	0
34	Transmission	202,857	-	0	9,948	-	0
35	Distribution	474,621	-	0	11,856	-	0
36	General	98,443	-	0	2,210	-	0
37	Total Plant in Service	1,233,738	-	-	31,469	-	-
ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	(9,325)	-	0	248	-	0
39	Production	(177,530)	-	0	(2,451)	-	0
40	Transmission	(67,552)	-	0	(609)	-	0
41	Distribution	(158,170)	-	0	(5,987)	-	0
42	General	(33,980)	-	0	(229)	-	0
43	Total Accumulated Depreciation	(446,557)	-	-	(9,028)	-	-
44	NET PLANT	787,181	-	-	22,441	-	-
45	DEFERRED TAXES	(131,234)	(5,200)	-	(22,215)	-	-
46	Net Plant After DFIT	655,947	(5,200)	-	226	-	-
47	DEFERRED DEBITS AND CREDITS	(134)	-	(545)	-	-	-
48	WORKING CAPITAL	8,276	-	-	-	14,732	-
49	TOTAL RATE BASE	\$664,089	(\$5,200)	(\$545)	226	14,732	\$0
50	RATE OF RETURN	8.06%	0				
50	REVENUE REQUIREMENT	(4,792)	(566)	(413)	25	1,603	10

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense	Regulatory Expense	Injuries and Damages	FIT/DFIT ITC/PTC Expense	SIT/SITC Expense	Revenue Normalization	Miscellaneous Restating
	Adjustment Number	2.02	2.03	2.04	2.05	2.06	2.07	2.08
	Workpaper Reference	E-UE	E-RE	E-ID	E-FIT	E-SIT	E-RN	E-MR
REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	(\$2,467)	\$0
2	Interdepartmental Sales	0	0	0	-	-	-	0
3	Sales for Resale	0	0	0	-	-	-	0
4	Total Sales of Electricity	0	0	0	0	0	(2,467)	0
5	Other Revenue	0	0	0	-	-	7,503	0
6	Total Electric Revenue	0	0	0	0	0	5,036	0
EXPENSES								
Production and Transmission								
7	Operating Expenses	0	0	0	-	-	(722)	0
8	Purchased Power	0	0	0	-	-	-	0
9	Depreciation/Amortization	0	0	0	-	-	-	0
10	Regulatory Amortization	0	0	0	-	-	5,763	0
11	Taxes	0	0	0	-	-	-	0
12	Total Production & Transmission	0	0	0	0	0	5,041	0
Distribution								
13	Operating Expenses	0	0	0	-	-	-	(2)
14	Depreciation/Amortization	0	0	0	-	-	-	0
15	Taxes	0	0	0	-	-	-	0
16	State Income Taxes	5	3	3	-	1,281	319	(4)
17	Total Distribution	5	3	3	0	1,281	319	(6)
18	Customer Accounting	(99)	0	0	-	-	(8)	0
19	Customer Service & Information	0	0	0	-	-	(6,550)	(1)
20	Sales Expenses	0	0	0	-	-	-	0
Administrative & General								
21	Operating Expenses	0	(56)	(57)	-	-	(6)	79
22	Depreciation/Amortization	0	0	0	-	-	-	0
23	Taxes	0	0	0	-	-	-	0
24	Total Admin. & General	0	(56)	(57)	0	0	(6)	79
25	Total Electric Expenses	(94)	(53)	(54)	0	1,281	(1,204)	72
26	OPERATING INCOME BEFORE FIT	94	53	54	0	(1,281)	6,240	(72)
FEDERAL INCOME TAX								
27	Current Accrual	33	19	19	6	-	2,184	(25)
28	Debt Interest	0	0	0	-	-	-	0
29	Deferred Income Taxes	0	0	0	-	-	-	0
30	Amortized ITC	0	0	0	-	(35)	-	0
31	NET OPERATING INCOME	\$61	\$35	\$35	(\$6)	(\$1,246)	\$4,056	(\$47)
RATE BASE								
PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	0	0	0	-	-	-	0
34	Transmission	0	0	0	-	-	-	0
35	Distribution	0	0	0	-	-	-	0
36	General	0	0	0	-	-	-	0
37	Total Plant in Service	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AM								
38	Intangible	0	0	0	-	-	-	0
39	Production	0	0	0	-	-	-	0
40	Transmission	0	0	0	-	-	-	0
41	Distribution	0	0	0	-	-	-	0
42	General	0	0	0	-	-	-	0
43	Total Accumulated Depreciation	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-
45	DEFERRED TAXES	-	-	-	-	-	-	-
46	Net Plant After DFIT	-	-	-	-	-	-	-
47	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN							
50	REVENUE REQUIREMENT	(100)	(56)	(57)	10	2,027	(6,600)	76

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Incentives	ID PCA	Nez Perce Settlement Adjustment	CS2 Levelized	Colstrip / CS2 Maintenance	Restate Debt Interest	Restated TOTAL
	Adjustment Number	2.09	2.10	2.11	2.12	2.13	2.14	R-Ttl
	Workpaper Reference	E-RI	E-PCA	E-NPS	E-CS2	E-CCOM	E-RDI	
REVENUES								
1	Total General Business	\$0	\$2,284	\$0	\$0	\$0	\$0	\$244,735
2	Interdepartmental Sales	-	-	0	0	0	0	242
3	Sales for Resale	-	-	0	0	0	0	53,248
4	Total Sales of Electricity	0	2,284	0	0	0	0	298,225
5	Other Revenue	-	-	0	0	0	0	39,873
6	Total Electric Revenue	0	2,284	0	0	0	0	338,098
EXPENSES								
Production and Transmission								
7	Operating Expenses	-	3,862	(13)	0	0	0	106,682
8	Purchased Power	-	-	0	0	0	0	69,765
9	Depreciation/Amortization	-	-	0	0	0	0	13,013
10	Regulatory Amortization	-	-	0	(409)	2,758	0	2,506
11	Taxes	-	-	0	0	0	0	7,004
12	Total Production & Transmission	0	3,862	(13)	(409)	2,758	0	198,970
Distribution								
13	Operating Expenses	-	-	0	0	0	0	11,351
14	Depreciation/Amortization	-	-	0	0	0	0	14,470
15	Taxes	-	-	0	0	0	0	2,944
16	State Income Taxes	25	-	1	20	(134)	-	1,912
17	Total Distribution	25	0	1	20	(134)	0	30,677
18	Customer Accounting	-	6	0	0	0	0	4,182
19	Customer Service & Information	-	-	0	0	0	0	576
20	Sales Expenses	-	-	0	0	0	0	-
Administrative & General								
21	Operating Expenses	(509)	5	0	0	0	0	21,415
22	Depreciation/Amortization	-	-	0	0	0	0	7,478
23	Taxes	-	-	0	0	0	0	-
24	Total Admin. & General	(509)	5	0	0	0	0	28,893
25	Total Electric Expenses	(484)	3,873	(12)	(389)	2,624	0	263,298
26	OPERATING INCOME BEFORE FIT	484	(1,589)	12	389	(2,624)	0	74,800
FEDERAL INCOME TAX								
27	Current Accrual	169	796	4	(7)	(918)	437	(2,226)
28	Debt Interest	-	-	0	0	0	0	(86)
29	Deferred Income Taxes	-	(1,352)	0	143	0	0	23,081
30	Amortized ITC	-	-	0	0	0	0	(104)
31	NET OPERATING INCOME	\$315	(\$1,033)	\$8	\$253	(\$1,705)	(\$437)	54,135
RATE BASE								
PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$52,371
33	Production	-	-	0	0	0	0	412,901
34	Transmission	-	-	0	0	0	0	212,805
35	Distribution	-	-	0	0	0	0	486,477
36	General	-	-	0	0	0	0	100,653
37	Total Plant in Service	-	-	-	-	-	-	1,265,207
ACCUMULATED DEPRECIATION/AM								
38	Intangible	-	-	0	0	0	0	(9,077)
39	Production	-	-	0	0	0	0	(179,981)
40	Transmission	-	-	0	0	0	0	(68,161)
41	Distribution	-	-	0	0	0	0	(164,157)
42	General	-	-	0	0	0	0	(34,209)
43	Total Accumulated Depreciation	-	-	-	-	-	-	(455,585)
44	NET PLANT	-	-	-	-	-	-	809,622
DEFERRED TAXES								
45	Net Plant After DFIT	-	-	-	-	-	-	(158,649)
46	Net Plant After DFIT	-	-	-	-	-	-	650,973
47	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-	(679)
48	WORKING CAPITAL	-	-	-	-	-	-	23,008
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$673,302
50	RATE OF RETURN							8.04%
50	REVENUE REQUIREMENT	(512)	1,681	(13)	(412)	2,775	711	(4,604)

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Power Supply	Pro Forma Transmission Rev/Exp	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Insurance	Pro Forma Property Tax	Pro Forma IS/IT Costs
	Adjustment Number	3.01	3.02	3.03	3.04	3.05	3.06	3.07	3.08
	Workpaper Reference	E-PPS	E-PTR	E-PLN	E-PLE	E-PEB	E-PI	E-PPT	E-ISIT
REVENUES									
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	0	0	0
3	Sales for Resale	(29,682)	-	-	-	-	0	0	0
4	Total Sales of Electricity	(29,682)	0	0	0	0	0	0	0
5	Other Revenue	(31,178)	118	-	-	-	0	0	0
6	Total Electric Revenue	(60,860)	118	0	0	0	0	0	0
EXPENSES									
Production and Transmission									
7	Operating Expenses	(35,663)	149	436	(8)	632	0	0	0
8	Purchased Power	(30,537)	-	-	-	-	0	0	0
9	Depreciation/Amortization	-	-	-	-	-	0	0	0
10	Regulatory Amortization	-	-	-	-	-	-	0	0
11	Taxes	-	-	-	-	-	0	1,054	0
12	Total Production & Transmission	(66,200)	149	436	(8)	632	0	1,054	0
Distribution									
13	Operating Expenses	-	-	271	-	392	0	0	0
14	Depreciation/Amortization	-	-	-	-	-	0	0	0
15	Taxes	-	-	-	-	-	0	231	0
16	State Income Taxes	260	(2)	(89)	(8)	(83)	(5)	(63)	(30)
17	Total Distribution	260	(2)	181	(8)	309	(5)	168	(30)
18	Customer Accounting	-	-	100	-	145	0	0	0
19	Customer Service & Information	-	-	12	-	18	0	0	0
20	Sales Expenses	-	-	0	-	-	0	0	0
Administrative & General									
21	Operating Expenses	-	-	1,012	167	511	94	0	614
22	Depreciation/Amortization	-	-	-	-	-	0	0	0
23	Taxes	-	-	-	-	-	0	0	0
24	Total Admin. & General	0	0	1,012	167	511	94	0	614
25	Total Electric Expenses	(65,940)	147	1,742	151	1,616	89	1,222	584
26	OPERATING INCOME BEFORE FIT	5,080	(29)	(1,742)	(151)	(1,616)	(89)	(1,222)	(584)
FEDERAL INCOME TAX									
27	Current Accrual	1,778	(10)	(610)	(53)	(566)	(31)	(428)	(204)
28	Debt Interest	-	-	-	-	-	0	0	0
29	Deferred Income Taxes	-	-	-	-	-	0	0	0
30	Amortized ITC	-	-	-	-	-	0	0	0
31	NET OPERATING INCOME	\$3,302	(\$19)	(\$1,132)	(\$98)	(\$1,050)	(\$58)	(\$795)	(\$380)
RATE BASE									
PLANT IN SERVICE									
32	Intangible	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	Production	-	-	-	-	-	0	0	0
34	Transmission	-	-	-	-	-	0	0	0
35	Distribution	-	-	-	-	-	0	0	0
36	General	-	-	-	-	-	0	0	0
37	Total Plant in Service	-	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AM									
38	Intangible	-	-	-	-	-	0	0	0
39	Production	-	-	-	-	-	0	0	0
40	Transmission	-	-	-	-	-	0	0	0
41	Distribution	-	-	-	-	-	0	0	0
42	General	-	-	-	-	-	0	0	0
43	Total Accumulated Depreciation	-	-	-	-	-	-	-	-
44	NET PLANT	-	-	-	-	-	-	-	-
45	DEFERRED TAXES	-	-	-	-	-	-	-	-
46	Net Plant After DFIT	-	-	-	-	-	-	-	-
47	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	RATE OF RETURN								
50	REVENUE REQUIREMENT	(5,373)	31	1,842	160	1,709	95	1,293	618

AVISTA UTILITIES
IDAHO ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Planned Capital Add 2015 EOP	Planned Capital Add 2016 AMA	Pro Forma O&M Offsets	Pro Forma Lake Spokane 2-Yr Amort	Pro Forma Colstrip Settlement	Pro Forma Project Compass Deferral Amorts	2016 FINAL TOTAL
	Adjustment Number	3.09	3.10	3.11	3.12	3.13	3.14	F-Ttl
	Workpaper Reference	E-CAP15	E-CAP16	E-OFF	E-LSD	E-CLS	E-COM	
REVENUES								
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0	\$244,735
2	Interdepartmental Sales	-	-	-	0	0	0	242
3	Sales for Resale	-	-	-	0	0	0	23,566
4	Total Sales of Electricity	0	0	0	0	0	0	268,543
5	Other Revenue	-	-	-	0	0	0	8,813
6	Total Electric Revenue	0	0	0	0	0	0	277,356
EXPENSES								
Production and Transmission								
7	Operating Expenses	-	-	64	0	0	0	72,292
8	Purchased Power	-	-	-	0	0	0	39,228
9	Depreciation/Amortization	1,277	160	-	0	0	0	14,450
10	Regulatory Amortization	-	-	-	237	(200)	0	2,543
11	Taxes	-	-	-	0	0	0	8,058
12	Total Production & Transmission	1,277	160	64	237	(200)	0	136,571
Distribution								
13	Operating Expenses	-	-	(61)	0	0	0	11,953
14	Depreciation/Amortization	1,014	245	-	0	0	0	15,729
15	Taxes	-	-	-	0	0	0	3,175
16	State Income Taxes	(342)	(36)	(1)	(12)	10	(65)	1,449
17	Total Distribution	672	209	(62)	(12)	10	(65)	32,306
18	Customer Accounting	-	-	-	0	0	0	4,427
19	Customer Service & Information	-	-	-	0	0	0	606
20	Sales Expenses	-	-	-	0	0	0	0
Administrative & General								
21	Operating Expenses	-	-	17	0	0	0	23,830
22	Depreciation/Amortization	4,735	327	-	0	0	1,329	13,869
23	Taxes	-	-	-	0	0	0	-
24	Total Admin. & General	4,735	327	17	0	0	1,329	37,699
25	Total Electric Expenses	6,684	696	19	225	(190)	1,264	211,609
26	OPERATING INCOME BEFORE FIT	(6,684)	(696)	(19)	(225)	190	(1,264)	65,747
FEDERAL INCOME TAX								
27	Current Accrual	(2,339)	(244)	(7)	(79)	67	(442)	(5,395)
28	Debt Interest	(726)	17	-	0	0	0	(796)
29	Deferred Income Taxes	-	-	-	0	0	0	23,081
30	Amortized ITC	-	-	-	0	0	0	(104)
31	NET OPERATING INCOME	(\$3,618)	(\$469)	(\$12)	(\$147)	\$124	(\$822)	\$48,960
RATE BASE								
PLANT IN SERVICE								
32	Intangible	\$27,345	\$679	\$0	\$0	\$0	\$0	\$80,395
33	Production	40,651	4,796	-	0	0	0	458,348
34	Transmission	12,589	3,256	-	0	0	0	228,650
35	Distribution	23,482	8,132	-	0	0	0	518,091
36	General	6,516	1,347	-	0	0	0	108,516
37	Total Plant in Service	110,583	18,210	-	-	-	-	1,394,000
ACCUMULATED DEPRECIATION/AM								
38	Intangible	(4,974)	(3,277)	-	0	0	0	(17,328)
39	Production	(6,602)	(3,833)	-	0	0	0	(190,416)
40	Transmission	(1,376)	(1,017)	-	0	0	0	(70,554)
41	Distribution	(13,228)	(7,117)	-	0	0	0	(184,502)
42	General	(2,362)	(1,450)	-	0	0	0	(38,021)
43	Total Accumulated Depreciation	(28,542)	(16,694)	-	-	-	-	(500,821)
44	NET PLANT	82,041	1,516	-	-	-	-	893,179
45	DEFERRED TAXES	(4,329)	(3,305)	-	-	-	-	(166,283)
46	Net Plant After DFIT	77,712	(1,789)	-	-	-	-	726,896
47	DEFERRED DEBITS AND CREDITS	-	-	-	-	-	-	(679)
48	WORKING CAPITAL	-	-	-	-	-	-	23,008
49	TOTAL RATE BASE	77,712	(1,789)	-	\$0	\$0	\$0	\$749,225
50	RATE OF RETURN							6.53%
50	REVENUE REQUIREMENT	15,522	542	20	238	(201)	1,337	13,230

Rate Year Ending December 31, 2017

Line No.	DESCRIPTION							INCREMENTAL	
		2016 FINAL TOTAL	Pro Forma Power Supply	Pro Forma Transmission Rev/Exp	Pro Forma Labor Non-Exec	Pro Forma Property Tax	Planned Capital Add 2017 AMA	2017 FINAL TOTAL	2017 I FINAL TOTAL
		F-Ttl	17.01	17.02	17.03	17.04	17.05	F-Ttl	F-Ttl
			E-PPS17	E-PTR17	E-PLN17	E-PPT17	E-CAP17		
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$244,735	\$0	\$0	\$0	\$0	\$0	\$244,735	\$0
2	Interdepartmental Sales	242	-	-	-	0	-	242	\$0
3	Sales for Resale	23,566	(5,489)	-	-	0	-	18,077	(\$5,489)
4	Total Sales of Electricity	268,543	(5,489)	0	0	0	0	263,054	(5,489)
5	Other Revenue	8,813	-	775	-	0	-	9,588	\$775
6	Total Electric Revenue	277,356	(5,489)	775	0	0	0	272,642	(4,714)
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	72,292	505	69	225	0	-	73,091	\$799
8	Purchased Power	39,228	2,782	-	-	0	-	42,010	\$2,782
9	Depreciation/Amortization	14,450	-	-	-	0	573	15,023	\$573
10	Regulatory Amortization	2,543	-	-	-	0	-	2,543	\$0
11	Taxes	8,058	-	-	-	624	-	8,682	\$624
12	Total Production & Transmission	136,571	3,287	69	225	624	573	141,349	4,778
	Distribution								
13	Operating Expenses	11,953	-	-	139	0	-	12,092	\$139
14	Depreciation/Amortization	15,729	-	-	-	0	646	16,375	\$646
15	Taxes	3,175	-	-	-	299	-	3,474	\$299
16	State Income Taxes	1,449	(427)	34	(30)	(45)	(103)	879	(\$570)
17	Total Distribution	32,306	(427)	34	109	254	543	32,819	514
18	Customer Accounting	4,427	-	-	52	0	-	4,479	\$52
19	Customer Service & Information	606	-	-	6	0	-	612	\$6
20	Sales Expenses	0	-	-	0	0	-	0	\$0
	Administrative & General								
21	Operating Expenses	23,830	-	-	190	0	-	24,020	\$190
22	Depreciation/Amortization	13,869	-	-	-	0	887	14,756	\$887
23	Taxes	-	-	-	-	0	-	-	-
24	Total Admin. & General	37,699	0	0	190	0	887	38,776	1,077
25	Total Electric Expenses	211,609	2,860	103	582	878	2,003	218,036	6,427
26	OPERATING INCOME BEFORE FIT	65,747	(8,349)	672	(582)	(878)	(2,003)	54,606	(11,141)
	FEDERAL INCOME TAX								
27	Current Accrual	(5,395)	(2,922)	235	(204)	(307)	(701)	(9,294)	(\$3,899)
28	Debt Interest	(796)	-	-	-	0	(166)	(961)	(\$166)
29	Deferred Income Taxes	23,081	-	-	-	0	-	23,081	\$0
30	Amortized ITC	(104)	-	-	-	0	-	(104)	\$0
31	NET OPERATING INCOME	\$48,960	(\$5,427)	\$437	(\$378)	(\$571)	(\$1,136)	\$41,884	(\$7,076)
	RATE BASE								
	PLANT IN SERVICE								
32	Intangible	80,395	\$0	\$0	\$0	\$0	\$3,053	\$83,448	\$3,053
33	Production	458,348	-	-	-	0	15,549	473,897	\$15,549
34	Transmission	228,650	-	-	-	0	14,330	242,980	\$14,330
35	Distribution	518,091	-	-	-	0	21,416	539,507	\$21,416
36	General	108,516	-	-	-	0	1,014	109,530	\$1,014
37	Total Plant in Service	1,394,000	-	-	-	-	55,362	1,449,362	55,362
	ACCUMULATED DEPRECIATION/AM								
38	Intangible	(17,328)	-	-	-	0	(7,138)	(24,466)	(\$7,138)
39	Production	(190,416)	-	-	-	0	(7,788)	(198,204)	(\$7,788)
40	Transmission	(70,554)	-	-	-	0	(2,133)	(72,687)	(\$2,133)
41	Distribution	(184,502)	-	-	-	0	(14,545)	(199,047)	(\$14,545)
42	General	(38,021)	-	-	-	0	(1,156)	(39,177)	(\$1,156)
43	Total Accumulated Depreciation	(500,821)	-	-	-	-	(32,760)	(533,581)	(32,760)
44	NET PLANT	893,179	-	-	-	-	22,602	915,781	22,602
45	DEFERRED TAXES	(166,283)	-	-	-	-	(4,856)	(171,139)	(\$4,856)
46	Net Plant After DFIT	726,896	-	-	-	-	17,746	744,642	17,746
47	DEFERRED DEBITS AND CREDITS	(679)	-	-	-	-	-	(679)	\$0
48	WORKING CAPITAL	23,008	-	-	-	-	-	23,008	\$0
49	TOTAL RATE BASE	\$749,225	\$0	\$0	\$0	\$0	17,746	\$766,971	\$17,746
50	RATE OF RETURN	6.53%						5.46%	
50	REVENUE REQUIREMENT	13,230	8,830	(710)	616	929	4,049	26,943	13,713

AVISTA UTILITIES
IDAHO NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2014
(000'S OF DOLLARS)

Line No.	DESCRIPTION	2016				
		WITH PRESENT RATES		WITH 2016 PROPOSED RATES		
		Actual Per Results Report	Total Adjustments	2016 Pro Forma Total	Proposed Revenues & Related Exp	Pro Forma Proposed Total
	a	b	c	d	e	f
REVENUES						
1	Total General Business	\$71,109	\$ (35,276)	\$35,833	\$3,205	\$39,038
2	Total Transportation	466	(25)	441		441
3	Other Revenues	38,507	(38,386)	121		121
4	Total Gas Revenues	110,082	(73,687)	36,395	3,205	39,600
EXPENSES						
Production Expenses						
5	City Gate Purchases	79,163	(79,163)	-		-
6	Purchased Gas Expense	349	(14)	335		335
7	Net Nat Gas Storage Trans	(5,645)	5,645	-		-
8	Total Production	73,867	(73,532)	335	-	335
Underground Storage						
9	Operating Expenses	368	(0)	368		368
10	Depreciation	165	17	182		182
11	Taxes	79	14	93		93
12	Total Underground Storage	612	31	643	-	643
Distribution						
13	Operating Expenses	6,057	(14)	6,043		6,043
14	Depreciation	4,205	423	4,628		4,628
15	Taxes	2,634	(790)	1,844		1,844
16	State Income Taxes	(83)	383	300	156	456
17	Total Distribution	12,813	2	12,815	156	12,971
18	Customer Accounting	2,534	(306)	2,228	11	2,239
19	Customer Service & Information	348	17	365		365
20	Sales Expenses	-	-	-		-
Administrative & General						
21	Operating Expenses	5,089	532	5,621	8	5,629
22	Depreciation/Amortization	1,814	952	2,766		2,766
23	Regulatory Amortizations	-	334	334		334
24	Taxes	-	-	-		-
25	Total Admin. & General	6,903	1,818	8,721	8	8,729
26	Total Gas Expense	97,077	(71,970)	25,107	175	25,282
27	OPERATING INCOME BEFORE FIT	13,005	(1,717)	11,288	3,030	14,318
FEDERAL INCOME TAX						
28	Current Accrual	(2,459)	(369)	(2,828)	1,061	(1,767)
29	Debt Interest	-	(122)	(122)	-	(122)
30	Deferred FIT	6,512	-	6,512		6,512
31	Amort ITC	(13)	(6)	(19)		(19)
32	NET OPERATING INCOME	\$8,965	(\$1,220)	\$7,745	\$1,969	\$9,714
RATE BASE: PLANT IN SERVICE						
33	Underground Storage	\$10,387	\$633	\$11,020		\$11,020
34	Distribution Plant	170,161	14,892	185,053		185,053
35	General Plant	23,619	9,561	33,180		33,180
36	Total Plant in Service	204,167	25,086	229,253	-	229,253
ACCUMULATED DEPREC/AMORT						
37	Underground Storage	(3,919)	(344)	(4,263)		(4,263)
38	Distribution Plant	(57,807)	(7,052)	(64,859)		(64,859)
39	General Plant	(7,960)	(2,117)	(10,077)		(10,077)
40	Total Accum. Depreciation/Amort.	(69,686)	(9,513)	(79,199)	-	(79,199)
41	NET PLANT	134,481	15,573	150,054	-	150,054
42	DEFERRED FIT	(27,493)	(4,723)	(32,216)		(32,216)
43	Net Plant After DFIT	106,988	10,850	117,838	-	117,838
44	GAS INVENTORY	6,076	-	6,076		6,076
45	GAIN ON SALE OF BUILDING	-	-	-		-
46	OTHER	(67)	-	(67)		(67)
47	WORKING CAPITAL	1,433	2,218	3,651		3,651
48	TOTAL RATE BASE	\$114,430	\$13,068	\$127,498	\$0	\$127,498
49	RATE OF RETURN	7.83%		6.07%		7.62%

AVISTA UTILITIES
IDAHO NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2014
(000'S OF DOLLARS)

Line No.	DESCRIPTION	2017					
		WITH PRESENT RATES			WITH 2017 PROPOSED RATES		
		2016 Pro Forma Total	2017 Total Adjustments	2017 Pro Forma Total	2016 Proposed Revenues & Related Exp	2017 Proposed Revenues & Related Exp	2017 Pro Forma Proposed Total
a	b	c	d	e	f	g	
REVENUES							
1	Total General Business	\$35,833		\$35,833	\$3,205	\$1,665	\$40,703
2	Total Transportation	441	-	441			441
3	Other Revenues	121	-	121			121
4	Total Gas Revenues	36,395	-	36,395	3,205	1,665	41,265
EXPENSES							
Production Expenses							
5	City Gate Purchases	-	-	-			-
6	Purchased Gas Expense	335	5	340			340
7	Net Nat Gas Storage Trans	-	-	-			-
8	Total Production	335	5	340	-	-	340
Underground Storage							
9	Operating Expenses	368	0	368			368
10	Depreciation	182	6	188			188
11	Taxes	93	10	103			103
12	Total Underground Storage	643	16	659	-	-	659
Distribution							
13	Operating Expenses	6,043	538	6,581			6,581
14	Depreciation	4,628	207	4,835			4,835
15	Taxes	1,844	251	2,095			2,095
16	State Income Taxes	300	(63)	237	156	81	474
17	Total Distribution	12,815	933	13,748	156	81	13,985
18	Customer Accounting	2,228	30	2,258	11	6	2,275
19	Customer Service & Information	365	4	369			369
20	Sales Expenses	-	-	-			-
Administrative & General							
21	Operating Expenses	5,621	45	5,666	8	4	5,678
22	Depreciation/Amortization	2,766	198	2,964			2,964
23	Regulatory Amortizations	334	-	334			334
24	Taxes	-	-	-			-
25	Total Admin. & General	8,721	243	8,964	8	4	8,976
26	Total Gas Expense	25,107	1,231	26,338	175	91	26,604
27	OPERATING INCOME BEFORE FIT	11,288	(1,231)	10,057	3,030	1,574	14,661
FEDERAL INCOME TAX							
28	Current Accrual	(2,828)	(431)	(3,259)	1,061	551	(1,647)
29	Debt Interest	(122)	(31)	(153)	-	-	(153)
30	Deferred FIT	6,512	-	6,512			6,512
31	Amort ITC	(19)	-	(19)			(19)
32	NET OPERATING INCOME	\$7,745	(\$769)	\$6,976	\$1,969	\$1,023	\$9,968
RATE BASE: PLANT IN SERVICE							
33	Underground Storage	\$11,020	\$341	\$11,361			\$11,361
34	Distribution Plant	185,053	8,327	193,380			193,380
35	General Plant	33,180	724	33,904			33,904
36	Total Plant in Service	229,253	9,392	238,645	-	-	238,645
ACCUMULATED DEPREC/AMORT							
37	Underground Storage	(4,263)	(183)	(4,446)			(4,446)
38	Distribution Plant	(64,859)	(3,518)	(68,377)			(68,377)
39	General Plant	(10,077)	(1,177)	(11,254)			(11,254)
40	Total Accum. Depreciation/Amort.	(79,199)	(4,878)	(84,077)	-	-	(84,077)
41	NET PLANT	150,054	4,514	154,568	-	-	154,568
42	DEFERRED FIT	(32,216)	(1,175)	(33,391)			(33,391)
43	Net Plant After DFIT	117,838	3,339	121,177	-	-	121,177
44	GAS INVENTORY	6,076	-	6,076			6,076
45	GAIN ON SALE OF BUILDING	-	-	-			-
46	OTHER	(67)	-	(67)			(67)
47	WORKING CAPITAL	3,651	-	3,651			3,651
48	TOTAL RATE BASE	\$127,498	\$3,339	\$130,837	\$0	\$0	\$130,837
49	RATE OF RETURN	6.07%		5.33%			7.62%

AVISTA UTILITIES
Calculation of General Revenue Requirement
Idaho - Natural Gas
TWELVE MONTHS ENDED DECEMBER 31, 2014

Line No.	Description	Incremental		
		2016 (000's of Dollars)	2017 (000's of Dollars)	2017 (000's of Dollars)
1	Pro Forma Rate Base	\$127,498	\$ 130,837	
2	Proposed Rate of Return	7.62%	7.62%	
3	Net Operating Income Requirement	\$9,715	\$9,970	
4	Pro Forma Net Operating Income	\$7,745	\$ 6,976	
5	Net Operating Income Deficiency	\$1,970	\$2,994	\$1,023
6	Conversion Factor	0.61459	0.61459	0.61459
7	Revenue Requirement	\$3,205	\$4,871	\$1,665
8	Total Base Distribution Revenues	\$36,274		\$39,479
9	Percentage Base Distribution Revenue Increase	<u>8.84%</u>		<u>4.22%</u>
10	Total Present Billed Revenue	\$71,601		\$75,763
11	Percentage Billed Revenue Increase	<u>4.48%</u>		<u>2.20%</u>

**AVISTA UTILITIES
PRO FORMA COST OF CAPITAL
Idaho - Natural Gas**

Proposed:			
<u>Component</u>	<u>Capital Structure</u>	<u>Pro Forma Cost</u>	<u>Pro Forma Weighted Cost</u>
Total Debt	50.00%	5.34%	2.67%
Common Equity	50.00%	9.90%	4.95%
Total	<u>100.00%</u>		<u>7.62%</u>

AVISTA UTILITIES
Revenue Conversion Factor
Idaho - Natural Gas System
TWELVE MONTHS ENDED DECEMBER 31, 2014

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	Revenues	1.000000
	Expenses:	
2	Uncollectibles	0.003407
3	Commission Fees	0.002371
4	Idaho State Income Tax	<u>0.048695</u>
5	Total Expenses	<u>0.054473</u>
6	Net Operating Income Before FIT	0.945527
7	Federal Income Tax @ 35%	<u>0.330934</u>
8	REVENUE CONVERSION FACTOR	<u><u>0.61459</u></u>

Rate Year Ending December 31, 2016

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits, Credits & Regulatory Amortizations	Restating 2014 Capital EOP	Working Capital Restating	Eliminate B & O Taxes	Uncollectible Expense	Regulatory Expense	
	Adjustment Number	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-CAP13	G-WC	G-EBO	G-UE	G-RE	
REVENUES										
1	Total General Business	\$71,109	\$ -	\$0	\$ -	\$ -	(\$1,290)	\$0	\$0	
2	Total Transportation	466	-	-	-	-	(8)	-	-	
3	Other Revenues	38,507	-	-	-	-	-	-	-	
4	Total Gas Revenues	\$110,082	-	\$0	-	-	(\$1,298)	\$0	\$0	
EXPENSES										
Production Expenses										
5	City Gate Purchases	79,163	-	-	-	-	-	-	-	
6	Purchased Gas Expense	349	-	-	-	-	-	-	-	
7	Net Nat Gas Storage Trans	(5,645)	-	-	-	-	-	-	-	
8	Total Production	73,867	-	-	-	-	-	-	-	
Underground Storage										
9	Operating Expenses	368	-	-	-	-	-	-	-	
10	Depreciation/Amortization	165	-	-	-	-	-	-	-	
11	Taxes	79	-	-	-	-	-	-	-	
12	Total Underground Storage	612	-	-	-	-	-	-	-	
Distribution										
13	Operating Expenses	6,057	-	-	-	-	-	-	-	
14	Depreciation/Amortization	4,205	-	-	-	-	-	-	-	
15	Taxes	2,634	-	-	-	-	(1,297)	-	-	
16	State Income Taxes	0.048695 (83)	-	-	-	-	(0)	16	(0)	
17	Total Distribution	12,813	-	-	-	-	(1,297)	16	(0)	
18	Customer Accounting	2,534	-	-	-	-	-	(333)	-	
19	Customer Service & Information	348	-	-	-	-	-	-	-	
20	Sales Expenses	-	-	-	-	-	-	-	-	
Administrative & General										
21	Operating Expenses	5,089	-	-	-	-	-	-	8	
22	Depreciation/Amortization	1,814	-	-	-	-	-	-	-	
23	Regulatory Amortizations	-	-	-	-	-	-	-	-	
24	Taxes	-	-	-	-	-	-	-	-	
25	Total Admin. & General	6,903	-	-	-	-	-	-	8	
26	Total Gas Expense	97,077	-	-	-	-	(1,297)	(317)	8	
27	OPERATING INCOME BEFORE FIT	13,005	-	-	-	-	(1)	317	(8)	
FEDERAL INCOME TAX										
28	Current Accrual	(2,459)	-	-	-	-	(0)	111	(3)	
29	Debt Interest	-	(23)	-	25	(21)	-	-	-	
30	Deferred FIT	6,512	-	-	-	-	-	-	-	
31	Amort ITC	(13)	-	-	-	-	-	-	-	
32	NET OPERATING INCOME	\$ 8,965	\$ 23	\$ -	\$ (25)	\$ 21	\$ (1)	\$ 206	\$ (5)	
RATE BASE										
PLANT IN SERVICE										
33	Underground Storage	\$10,387	\$ -	\$0	\$ 126	\$ -	\$0	\$0	\$0	
34	Distribution Plant	170,161	-	-	3,601	-	-	-	-	
35	General Plant	23,619	-	-	442	-	-	-	-	
36	Total Plant in Service	204,167	-	-	4,169	-	-	-	-	
ACCUMULATED DEPRECIATION/AMORT										
37	Underground Storage	(3,919)	-	-	(80)	-	-	-	-	
38	Distribution Plant	(57,807)	-	-	(1,853)	-	-	-	-	
39	General Plant	(7,960)	-	-	108	-	-	-	-	
40	Total Accumulated Depreciation/Amortization	(69,686)	-	-	(1,825)	-	-	-	-	
41	NET PLANT	134,481	-	-	2,344	-	-	-	-	
42	DEFERRED TAXES	(27,493)	2,477	-	(5,018)	-	-	-	-	
43	Net Plant After DFIT	106,988	2,477	-	(2,674)	-	-	-	-	
44	GAS INVENTORY	6,076	-	-	-	-	-	-	-	
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	
46	OTHER	(67)	-	-	-	-	-	-	-	
47	WORKING CAPITAL	1,433	-	-	-	2,218	-	-	-	
48	TOTAL RATE BASE	\$ 114,430	\$ 2,477	\$ -	\$ (2,674)	\$ 2,218	\$ -	\$ -	\$ -	
49	RATE OF RETURN	7.83%								
50	REVENUE REQUIREMENT	(399)	269	-	(291)	241	1	(335)	8	

AVISTA UTILITIES
IDAHO NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 3
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages 2.04	FIT / DFIT Expense 2.05	SIT / SITC Expense 2.06	Revenue Normalization & Gas Cost Adjust 2.07	Miscellaneous Restating 2.08	Restate Incentive 2.09	Restate Debt Interest 2.10	Restated Total R-Ttl
	Adjustment Number	G-ID	G-FIT	G-SIT	G-RNGC	G-MR	G-RI	G-RDI	
	Workpaper Reference								
REVENUES									
1	Total General Business	\$0	\$ -	\$ -	\$ (33,986)	\$0	\$0	\$ -	\$ 35,833
2	Total Transportation	-	-	-	(17)	-	-	-	441
3	Other Revenues	-	-	-	(38,386)	-	-	-	121
4	Total Gas Revenues	\$0	-	-	(72,389)	\$0	\$0	-	36,395
EXPENSES									
Production Expenses									
5	City Gate Purchases	-	-	-	(79,163)	-	-	-	-
6	Purchased Gas Expense	-	-	-	(30)	-	-	-	319
7	Net Nat Gas Storage Trans	-	-	-	5,645	-	-	-	-
8	Total Production	-	-	-	(73,548)	-	-	-	319
Underground Storage									
9	Operating Expenses	-	-	-	-	-	-	-	368
10	Depreciation/Amortization	-	-	-	-	-	-	-	165
11	Taxes	-	-	-	-	-	-	-	79
12	Total Underground Storage	-	-	-	-	-	-	-	612
Distribution									
13	Operating Expenses	-	-	-	-	1	-	-	6,058
14	Depreciation/Amortization	-	-	-	-	-	-	-	4,205
15	Taxes	-	-	-	-	-	-	-	1,337
16	State Income Taxes	(6)	-	448	66	(1)	6	-	446
17	Total Distribution	(6)	-	448	66	(0)	6	-	12,046
18	Customer Accounting	-	-	-	(116)	-	-	-	2,085
19	Customer Service & Information	-	-	-	-	-	-	-	348
20	Sales Expenses	-	-	-	-	-	-	-	-
Administrative & General									
21	Operating Expenses	125	-	-	(80)	20	(129)	-	5,033
22	Depreciation/Amortization	-	-	-	-	-	-	-	1,814
23	Regulatory Amortizations	-	-	-	-	-	-	-	-
24	Taxes	-	-	-	-	-	-	-	-
25	Total Admin. & General	125	-	-	(80)	20	(129)	-	6,847
26	Total Gas Expense	119	-	448	(73,678)	20	(123)	-	22,257
27	OPERATING INCOME BEFORE FIT	(119)	-	(448)	1,289	(20)	123	-	14,138
FEDERAL INCOME TAX									
28	Current Accrual	(42)	-	-	451	(7)	43	75	(1,831)
29	Debt Interest	-	-	-	-	-	-	-	(19)
30	Deferred FIT	-	-	-	-	-	-	-	6,512
31	Amort ITC	-	-	(6)	-	-	-	-	(19)
32	NET OPERATING INCOME	\$ (77)	\$ -	\$ (442)	\$ 838	\$ (13)	\$ 80	\$ (75)	\$ 9,495
RATE BASE									
PLANT IN SERVICE									
33	Underground Storage	\$0	\$ -	\$ -	\$ -	\$0	\$0	\$ -	\$ 10,513
34	Distribution Plant	-	-	-	-	-	-	-	173,762
35	General Plant	-	-	-	-	-	-	-	24,061
36	Total Plant in Service	-	-	-	-	-	-	-	208,336
ACCUMULATED DEPRECIATION/									
37	Underground Storage	-	-	-	-	-	-	-	(3,999)
38	Distribution Plant	-	-	-	-	-	-	-	(59,660)
39	General Plant	-	-	-	-	-	-	-	(7,852)
40	Total Accumulated Depreciation/Amc	-	-	-	-	-	-	-	(71,511)
41	NET PLANT	-	-	-	-	-	-	-	136,825
42	DEFERRED TAXES	-	-	-	-	-	-	-	(30,034)
43	Net Plant After DFIT	-	-	-	-	-	-	-	106,791
44	GAS INVENTORY	-	-	-	-	-	-	-	6,076
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
46	OTHER	-	-	-	-	-	-	-	(67)
47	WORKING CAPITAL	-	-	-	-	-	-	-	3,651
48	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,451
49	RATE OF RETURN								8.15%
50	REVENUE REQUIREMENT	126	-	719	(1,363)	21	(130)	122	(1,010)

AVISTA UTILITIES
IDAHO NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 3
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Insurance	Pro Forma Property Tax	Pro Forma IS/IT Costs
	Adjustment Number	3.01	3.02	3.03	3.04	3.05	3.06
	Worksheet Reference	G-PLN	G-PLE	G-PEB	G-PI	G-PPT	G-ISIT
	REVENUES						
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$0
2	Total Transportation	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-
4	Total Gas Revenues	\$0	\$0	\$0	\$0	\$0	\$0
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	10	(9)	15	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	10	(9)	15	-	-	-
	Underground Storage						
9	Operating Expenses	0	-	(0)	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	14	-
12	Total Underground Storage	0	-	(0)	-	14	-
	Distribution						
13	Operating Expenses	156	-	224	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	-	-	-	-	507	-
16	State Income Taxes	(23)	(2)	(22)	(1)	(25)	(8)
17	Total Distribution	133	(2)	202	(1)	482	(8)
18	Customer Accounting	58	-	85	-	-	-
19	Customer Service & Information	7	-	10	-	-	-
20	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
21	Operating Expenses	243	41	123	24	-	155
22	Depreciation/Amortization	-	-	-	-	-	-
23	Regulatory Amortizations	-	-	-	-	-	-
24	Taxes	-	-	-	-	-	-
25	Total Admin. & General	243	41	123	24	-	155
26	Total Gas Expense	451	30	434	23	496	147
27	OPERATING INCOME BEFORE FIT	(451)	(30)	(434)	(23)	(496)	(147)
	FEDERAL INCOME TAX						
28	Current Accrual	(158)	(11)	(152)	(8)	(173)	(52)
29	Debt Interest	-	-	-	-	-	-
30	Deferred FIT	-	-	-	-	-	-
31	Amort ITC	-	-	-	-	-	-
32	NET OPERATING INCOME	\$ (293)	\$ (20)	\$ (282)	\$ (15)	\$ (322)	\$ (96)
	RATE BASE						
	PLANT IN SERVICE						
33	Underground Storage	\$0	\$0	\$0	\$0	\$0	\$0
34	Distribution Plant	-	-	-	-	-	-
35	General Plant	-	-	-	-	-	-
36	Total Plant in Service	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/						
37	Underground Storage	-	-	-	-	-	-
38	Distribution Plant	-	-	-	-	-	-
39	General Plant	-	-	-	-	-	-
40	Total Accumulated Depreciation/Amc	-	-	-	-	-	-
41	NET PLANT	-	-	-	-	-	-
42	DEFERRED TAXES						
43	Net Plant After DFIT	-	-	-	-	-	-
44	GAS INVENTORY	-	-	-	-	-	-
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
46	OTHER	-	-	-	-	-	-
47	WORKING CAPITAL	-	-	-	-	-	-
48	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	RATE OF RETURN						
50	REVENUE REQUIREMENT	477	32	459	24	524	156

AVISTA UTILITIES
IDAHO NATURAL GAS RESULTS
TWELVE MONTHS ENDED DECEMBER 3
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Pro Forma Capital Add 2015 EOP	Pro Forma Capital Add 2016 AMA	Pro Forma O&M Offsets	Pro Forma Atmospheric Testing	Pro Forma Project Compass Deferral Amorts.	2016 FINAL TOTAL
	Adjustment Number	3.07	3.08	3.09	3.10	3.11	
	Worksheet Reference	G-CAP15	G-CAP16	G-OFF	G-PAT	G-COM	F-Ttl
	REVENUES						
1	Total General Business	\$ -	\$ -	\$ -	\$0	\$0	\$ 35,833
2	Total Transportation	-	-	-	-	-	441
3	Other Revenues	-	-	-	-	-	121
4	Total Gas Revenues	-	-	-	\$0	\$0	36,395
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	335
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	335
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	368
10	Depreciation/Amortization	15	2	-	-	-	182
11	Taxes	-	-	-	-	-	93
12	Total Underground Storage	15	2	-	-	-	643
	Distribution						
13	Operating Expenses	-	-	-	(395)	-	6,043
14	Depreciation/Amortization	363	60	-	-	-	4,628
15	Taxes	-	-	-	-	-	1,844
16	State Income Taxes	(61)	(7)	(0)	19	(16)	300
17	Total Distribution	302	53	(0)	(376)	(16)	12,815
18	Customer Accounting	-	-	-	-	-	2,228
19	Customer Service & Information	-	-	-	-	-	365
20	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
21	Operating Expenses	-	-	3	-	-	5,621
22	Depreciation/Amortization	868	84	-	-	-	2,766
23	Regulatory Amortizations	-	-	-	-	334	334
24	Taxes	-	-	-	-	-	-
25	Total Admin. & General	868	84	3	-	334	8,721
26	Total Gas Expense	1,185	139	3	(376)	318	25,107
27	OPERATING INCOME BEFORE FTI	(1,185)	(139)	(3)	376	(318)	11,288
	FEDERAL INCOME TAX						
28	Current Accrual	(415)	(49)	(1)	132	(111)	(2,828)
29	Debt Interest	(109)	6	-	-	-	(122)
30	Deferred FIT	-	-	-	-	-	6,512
31	Amort ITC	-	-	-	-	-	(19)
32	NET OPERATING INCOME	\$ (661)	\$ (97)	\$ (2)	\$ 244	\$ (207)	\$ 7,745
	RATE BASE						
	PLANT IN SERVICE						
33	Underground Storage	\$ 354	\$ 153	\$ -	\$0	\$0	\$ 11,020
34	Distribution Plant	8,876	2,415	-	-	-	185,053
35	General Plant	8,524	595	-	-	-	33,180
36	Total Plant in Service	17,754	3,163	-	-	-	229,253
	ACCUMULATED DEPRECIATION/						
37	Underground Storage	(174)	(90)	-	-	-	(4,263)
38	Distribution Plant	(3,345)	(1,854)	-	-	-	(64,859)
39	General Plant	(1,255)	(970)	-	-	-	(10,077)
40	Total Accumulated Depreciation/Amc	(4,774)	(2,914)	-	-	-	(79,199)
41	NET PLANT	12,980	249	-	-	-	150,054
42	DEFERRED TAXES	(1,264)	(918)	-	-	-	(32,216)
43	Net Plant After DFTT	11,716	(669)	-	-	-	117,838
44	GAS INVENTORY	-	-	-	-	-	6,076
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
46	OTHER	-	-	-	-	-	(67)
47	WORKING CAPITAL	-	-	-	-	-	3,651
48	TOTAL RATE BASE	\$ 11,716	\$ (669)	\$ -	\$ -	\$ -	\$ 127,498
49	RATE OF RETURN	-	-	-	-	-	6.07%
50	REVENUE REQUIREMENT	2,528	74	3	(397)	336	3,205

Rate Year Ending December 31, 2017

Line No.	DESCRIPTION						INCREMENTAL	
		2016 FINAL TOTAL	Pro Forma Labor Non-Exec-2017 17.01	Pro Forma Property Tax-2017 17.02	Pro Forma Capital Add 2017 AMA 17.03	Pro Forma Atmospheric Testing 17.04	2017 FINAL TOTAL	2017 I FINAL TOTAL
	Adjustment Number Workpaper Reference	F-Ttl	G-PLN17	G-PPT17	G-CAP17	G-PAT17	F-Ttl	F-Ttl
	REVENUES							
1	Total General Business	\$ 35,833	\$0	\$0	\$ -	\$0	\$ 35,833	\$ -
2	Total Transportation	441	-	-	-	-	441	-
3	Other Revenues	121	-	-	-	-	121	-
4	Total Gas Revenues	36,395	\$0	\$0	-	\$0	36,395	-
	EXPENSES							
	Production Expenses							
5	City Gate Purchases	-	-	-	-	-	-	-
6	Purchased Gas Expense	335	5	-	-	-	340	5
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	335	5	-	-	-	340	5
	Underground Storage							
9	Operating Expenses	368	0	-	-	-	368	0
10	Depreciation/Amortization	182	-	-	6	-	188	6
11	Taxes	93	-	10	-	-	103	10
12	Total Underground Storage	643	0	10	6	-	659	16
	Distribution							
13	Operating Expenses	6,043	79	-	-	459	6,581	538
14	Depreciation/Amortization	4,628	-	-	207	-	4,835	207
15	Taxes	1,844	-	251	-	-	2,095	251
16	State Income Taxes	300	(8)	(13)	(20)	(22)	237	(63)
17	Total Distribution	12,815	71	238	187	437	13,748	933
18	Customer Accounting	2,228	30	-	-	-	2,258	30
19	Customer Service & Information	365	4	-	-	-	369	4
20	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
21	Operating Expenses	5,621	45	-	-	-	5,666	45
22	Depreciation/Amortization	2,766	-	-	198	-	2,964	198
23	Regulatory Amortizations	334	-	-	-	-	334	-
24	Taxes	-	-	-	-	-	-	-
25	Total Admin. & General	8,721	45	-	198	-	8,964	243
26	Total Gas Expense	25,107	155	248	391	437	26,338	1,231
27	OPERATING INCOME BEFORE FIT	11,288	(155)	(248)	(391)	(437)	10,057	(1,231)
	FEDERAL INCOME TAX							
28	Current Accrual	(2,828)	(54)	(87)	(137)	(153)	(3,259)	(431)
29	Debt Interest	(122)	-	-	(31)	-	(153)	(31)
30	Deferred FIT	6,512	-	-	-	-	6,512	-
31	Amort ITC	(19)	-	-	-	-	(19)	-
32	NET OPERATING INCOME	\$ 7,745	\$ (101)	\$ (161)	\$ (223)	\$ (284)	\$ 6,976	\$ (769)
	RATE BASE							
	PLANT IN SERVICE							
33	Underground Storage	\$ 11,020	\$0	\$0	\$ 341	\$0	\$ 11,361	\$ 341
34	Distribution Plant	185,053	-	-	8,327	-	193,380	8,327
35	General Plant	33,180	-	-	724	-	33,904	724
36	Total Plant in Service	229,253	-	-	9,392	-	238,645	9,392
	ACCUMULATED DEPRECIATION/							
37	Underground Storage	(4,263)	-	-	(183)	-	(4,446)	(183)
38	Distribution Plant	(64,859)	-	-	(3,518)	-	(68,377)	(3,518)
39	General Plant	(10,077)	-	-	(1,177)	-	(11,254)	(1,177)
40	Total Accumulated Depreciation/Amc	(79,199)	-	-	(4,878)	-	(84,077)	(4,878)
41	NET PLANT	150,054	-	-	4,514	-	154,568	4,514
42	DEFERRED TAXES	(32,216)	-	-	(1,175)	-	(33,391)	(1,175)
43	Net Plant After DFTT	117,838	-	-	3,339	-	121,177	3,339
44	GAS INVENTORY	6,076	-	-	-	-	6,076	-
45	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
46	OTHER	(67)	-	-	-	-	(67)	-
47	WORKING CAPITAL	3,651	-	-	-	-	3,651	-
48	TOTAL RATE BASE	\$ 127,498	\$ -	\$ -	\$ 3,339	\$ -	\$ 130,837	\$ 3,339
49	RATE OF RETURN	6.07%	-	-	-	-	5.33%	-
50	REVENUE REQUIREMENT	3,206	164	263	777	462	4,871	1,665