

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Line No.	DESCRIPTION	Restating Incentives
	Adjustment Number	2.13
	Workpaper Reference	E-RI
	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	-
	Regulatory amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	753
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	753
25	Total Electric Expenses	753
26	OPERATING INCOME BEFORE FIT	(753)
	FEDERAL INCOME TAX	
27	Current Accrual	(158)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(595)
	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	787
	Revenue Conversion Factor	
	NOI Requirement	595
	Revenue Requirement Rebuttal	787

**2014-2019 Incentive Compensation by Employee Group
 Target and Incentive for Plan Year**

*excludes payroll tax

Non-Executive	2013	2014	2015	2016	2017	2018	2019
Target	\$ 9,415,611	\$ 7,595,672	\$ 8,400,998	\$ 8,768,110	\$ 8,907,284	\$ 8,939,222	\$ 9,560,785
Capital	\$ 2,488,974	\$ 2,634,759	\$ 2,409,607	\$ 2,900,617	\$ 3,024,646	\$ 2,763,401	\$ 1,915,430.40
Non-Operating	\$ 180,584	\$ 183,346	\$ 153,039	\$ 53,032	\$ 232,665	\$ 227,419	\$ 157,633.48
Operating	\$ 6,938,236	\$ 6,668,384	\$ 6,066,528	\$ 5,810,021	\$ 6,747,287	\$ 6,703,034	\$ 4,646,157.07
Other	\$ 2,272,747	\$ 1,831,202	\$ 1,373,346	\$ 834,115	\$ 1,628,655	\$ 1,636,727	\$ 1,134,485.04
Actual	\$ 11,880,541	\$ 11,317,692	\$ 10,002,519	\$ 9,597,784	\$ 11,633,253	\$ 11,330,580	\$ 7,853,706
Executive	2013	2014	2015	2016	2017	2018	2019
Target	\$ 2,146,700	\$ 2,329,406	\$ 2,746,488	\$ 2,746,488	\$ 2,645,970	\$ 2,786,099	\$ 2,981,115
Operating	\$ 1,591,419	\$ 1,164,703	\$ 1,284,491	\$ 1,138,764	\$ 1,298,642	\$ 1,246,174	\$ 979,535
Non-Operating	\$ 1,060,946	\$ 2,329,313	\$ 1,072,417	\$ 2,433,766	\$ 1,111,307	\$ 1,539,925	\$ 2,861,870
Actual	\$ 2,652,365	\$ 3,494,016	\$ 2,356,908	\$ 3,572,530	\$ 2,409,949	\$ 2,786,099	\$ 3,841,405
Total	2013	2014	2015	2016	2017	2018	2018
Total Target	\$ 11,562,311	\$ 9,925,078	\$ 11,147,486	\$ 11,514,598	\$ 11,553,254	\$ 11,725,321	\$ 12,541,900
Total Actual	\$ 14,532,906	\$ 14,811,708	\$ 12,359,427	\$ 13,170,314	\$ 14,043,202	\$ 14,116,679	\$ 11,695,111

Actual		
Six Year Average	2019 Expense	O & M Adjustment
24%	\$ 2,608,077	\$ 2,253,214
2%	\$ 167,856	\$ 357,826
59%	\$ 6,106,902	\$ 4,804,561
14%	\$ 1,406,422	\$ 1,172,911
	\$ 10,289,256	\$ 8,588,512
		\$ 1,302,341
Six Year Average	2019 Actual Expense	O & M Adjustment
	\$ 1,185,385	\$ 914,764
	\$ 1,891,433	\$ 2,886,600
	\$ 3,076,818	\$ 3,801,365
		\$ 270,621
Total Adjustment		\$ 1,572,961.06
WA Electric	0.70135	
(note 7, 4)	0.68249	\$ 752,920
WA Gas	0.20549	
(note 7, 4)	0.67799	\$ 219,145

Use of 6-Year average of actual expense Consistant with methodology approved by the Commission in UE-170485/UG-170486.
 Notes: In Docechts UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment.
 On rebuttal the Company accepted this adjustment. The Commission approved this methodology in Order 07.

Data Source: Financial Reporting
 Data Updated Daily

Executive Officer Incentive Accrual

Sum of Transaction Amount		09905034	77705021	
Project Number		920000	417100	
FERC Number		OPER	NONOP	
Report Category				
Accounting Period				
201901	\$	91,500.00	\$	137,250.00
201902	\$	91,500.00	\$	137,250.00
201903	\$	140,965.00	\$	211,447.00
201904	\$	56,675.00	\$	85,013.00
201905	\$	95,160.00	\$	142,740.00
201906	\$	36,545.00	\$	146,180.00
201907	\$	45,741.00	\$	182,963.00
201908	\$	45,741.00	\$	182,963.00
201909	\$	45,741.00	\$	182,963.00
201910	\$	183,622.33	\$	734,489.33
201911	\$	43,681.00	\$	65,522.00
201912	\$	78,072.00	\$	182,167.00
	\$	(40,179.00)	\$	(93,757.00)
			\$	589,410.00
Grand Total	\$	914,764.33	\$	2,886,600.33
		(A-2)		\$ 3,801,364.66

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Non-Executive

Sum of Transaction Amount	Column Labels							
Row Labels	CAP	NONOP	OPER	OTHER			Grand Total	
201911	\$ 504,959	\$ 24,074	\$ 970,959	\$ 90,431	\$	\$	\$ 1,590,423	
512 Incentive Loading-NU	\$ 467,822	\$ 24,042	\$ 937,813	\$ 89,559	\$	\$	\$ 1,519,236	
514 Incentive Loading-Union	\$ 37,138	\$ 32	\$ 33,146	\$ 872	\$	\$	\$ 71,187	
201912	\$ 376,152	\$ 250,647	\$ 372,566	\$ 228,099	\$	\$	\$ 1,227,464	
512 Incentive Loading-NU	\$ 302,297	\$ 21,742	\$ 869,547	\$ 209,812	\$	\$	\$ 1,403,397	
514 Incentive Loading-Union	\$ 22,423	\$ (5)	\$ 33,547	\$ 7,037	\$	\$	\$ 63,002	
GL Only June			\$ (364,027)	\$	\$	\$	\$ (364,027)	
GL Only June		\$ 247,050	\$ (247,050)	\$	\$	\$	\$ -	
GL Only-September	\$ 727,968	\$ 28,062	\$ 1,078,105	\$	\$	\$	\$ 1,834,135	
September Reversal	\$ (727,968)	\$ (28,062)	\$ (1,078,105)	\$	\$	\$	\$ (1,834,135)	
GL Only-October	\$ 460,359		\$ 690,539	\$	\$	\$	\$ 1,150,899	
GL Only-November	\$ (230,180)		\$ (345,270)	\$	\$	\$	\$ (575,449)	
GL Only December	\$ 291,803		\$ 432,154	\$ 11,249	\$	\$	\$ 735,206	
	\$ (470,550)	\$ (18,139)	\$ (696,874)	\$	\$	\$	\$ (1,185,563)	
			\$	\$	\$	\$	\$ -	
Grand Total	\$ 2,253,214	\$ 357,826	\$ 4,804,561	\$ 1,172,911	\$	\$	\$ 8,588,511.71	(A-2)
	26%	4%	56%	14%			100%	

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