

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

| Line<br>No.                    | DESCRIPTION                         | Restate<br>Property<br>Tax<br>E-RPT |
|--------------------------------|-------------------------------------|-------------------------------------|
|                                | Adjustment Number                   | 2.02                                |
|                                | 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                               | 351                                 |
| 12                             | Total Production & Transmission     | 351                                 |
| Distribution                   |                                     |                                     |
| 13                             | Operating Expenses                  | -                                   |
| 14                             | Depreciation/Amortization           | -                                   |
| 15                             | Taxes                               | 650                                 |
| 16                             | Total Distribution                  | 650                                 |
| 17                             | Customer Accounting                 | -                                   |
| 18                             | Customer Service & Information      | -                                   |
| 19                             | Sales Expenses                      | -                                   |
| Administrative & General       |                                     |                                     |
| 20                             | Operating Expenses                  | -                                   |
| 21                             | Depreciation/Amortization           | -                                   |
| 22                             | Regulatory Deferrals/Amortization   | -                                   |
| 23                             | Taxes                               | -                                   |
| 24                             | Total Admin. & General              | -                                   |
| 25                             | Total Electric Expenses             | 1,001                               |
| 26                             | OPERATING INCOME BEFORE FIT         | (1,001)                             |
| FEDERAL INCOME TAX             |                                     |                                     |
| 27                             | Current Accrual                     | (210)                               |
| 28                             | Debt Interest                       | -                                   |
| 29                             | Deferred Income Taxes               | -                                   |
| 30                             | Amortized ITC - Noxon               | -                                   |
| 31                             | NET OPERATING INCOME                | (\$791)                             |
| 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                                 |

|                           | PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC |           |            |           |          |            | ALLOCATION           |                 |            |
|---------------------------|---|-----------|------------|-----------|----------|------------|----------------------|-----------------|------------|
|                           | Washington                                  | Idaho     | Montana    | Oregon    | Colstrip | Total      | 65.64%<br>Washington | 34.36%<br>Idaho | Total      |
| <b>Actual Per Results</b> |   |           |            |           |          |            |                      |                 |            |
| <b>P/T:</b>               |   |           |            |           |          |            |                      |                 |            |
| 408150                    | 3,171,431                                   | 1,307,486 | 9,749,570  | 3,380,090 | 2,863    | 17,611,440 | 11,560,149           | 6,051,291       | 17,611,440 |
| 408180                    | 2,692,481                                   | 1,566,547 | 1,776,805  | 12,906    | -        | 6,048,739  | 3,970,392            | 2,078,347       | 6,048,739  |
| P/T Total                 | 5,863,912                                   | 2,874,033 | 11,526,375 | 3,392,995 | 2,863    | 23,660,179 | 15,530,541           | 8,129,638       | 23,660,179 |
| <b>Dist:</b>              |   |           |            |           |          |            |                      |                 |            |
| 408170                    | 7,080,705                                   | 3,115,158 | 11,534     | -         | -        | 10,207,398 | 7,080,705            | 3,115,158       | 10,195,864 |
| <b>Actual Per Results</b> | 12,944,617                                  | 5,989,192 | 11,537,909 | 3,392,995 | 2,863    | 33,867,577 | 22,611,246           | 11,244,796      | 33,856,043 |

| <b>Current Period</b> |            |           |            |           |       |            |            |            |            |
|-----------------------|------------|-----------|------------|-----------|-------|------------|------------|------------|------------|
|                       | Expense    |           |            |           |       |            |            |            |            |
| P/T:                  |            |           |            |           |       |            |            |            |            |
| 408150                | 3,462,775  | 1,302,066 | 9,749,570  | 3,380,090 | 2,863 | 17,897,364 | 11,747,830 | 6,149,534  | 17,897,364 |
| 408180                | 2,940,481  | 1,566,547 | 1,776,805  | 12,906    | -     | 6,296,739  | 4,133,180  | 2,163,560  | 6,296,740  |
| P/T                   | 6,403,256  | 2,868,613 | 11,526,375 | 3,392,995 | 2,863 | 24,194,104 | 15,881,010 | 8,313,094  | 24,194,104 |
| <b>Dist:</b>          |            |           |            |           |       |            |            |            |            |
| 408170                | 7,731,175  | 3,115,158 | 11,534     | -         | -     | 10,857,868 | 7,731,175  | 3,126,692  | 10,857,868 |
|                       | 14,134,431 | 5,983,772 | 11,537,909 | 3,392,995 | 2,863 | 35,051,971 | 23,612,185 | 11,439,786 | 35,051,972 |

| <b>Restating Adjustment</b> |           |         |   |   |   |           |           |         |           |
|-----------------------------|-----------|---------|---|---|---|-----------|-----------|---------|-----------|
| P/T:                        |           |         |   |   |   |           |           |         |           |
| 408150                      | 291,344   | (5,420) | - | - | - | 285,924   | 187,681   | 98,243  | 285,924   |
| 408180                      | 248,000   | -       | - | - | - | 248,000   | 162,788   | 85,213  | 248,001   |
| P/T                         | 539,344   | (5,420) | - | - | - | 533,924   | 350,469   | 183,456 | 533,925   |
| <b>Dist:</b>                |           |         |   |   |   |           |           |         |           |
| 408170                      | 650,470   | -       | - | - | - | 650,470   | 650,470   | -       | 650,470   |
|                             | 1,189,814 | (5,420) | - | - | - | 1,184,394 | 1,000,939 | 183,456 | 1,184,395 |

Prep by: \_\_\_\_\_

| Sum of Transaction Amount - 2019 Actual in GL                    |                                |       |           |            |           |             |             |           |           |           |           |             |
|--|--------------------------------|-------|-----------|------------|-----------|-------------|-------------|-----------|-----------|-----------|-----------|-------------|
|  |                                | ED    |           |            |           |             |             | GD        |           |           |           | Grand Total |
| FERC Account   | FERC Account Description       | AN    | ID        | MT         | OR        | WA          | Total       | ID        | OR        | WA        | Total     |             |
| 408150   | TAXES OTHER THAN INC-PROD PROP | 2,863 | 1,307,486 | 9,749,570  | 3,380,090 | 3,171,431   | 17,611,440  |           |           |           | 0         | 17,611,440  |
| 408170   | TAXES OTHER THAN INC-DIST PROP |       | 3,115,158 | 11,534     |           | 7,080,705   | 10,207,398  | 1,655,639 | 4,318,910 | 2,844,901 | 8,819,449 | 19,026,847  |
| 408180   | TAXES OTHER THAN INC-TRANS PRO |       | 1,566,547 | 1,776,805  | 12,906    | 2,692,481   | 6,048,739   |           |           |           | 0         | 6,048,739   |
| 408190   | TAXES OTHER THAN INC - STORAGE |       |           |            |           |             | 0           |           |           | 520,576   | 520,576   | 520,576     |
| Grand Total  |                                | 2,863 | 5,989,192 | 11,537,909 | 3,392,995 | 12,944,617  | 33,867,577  | 1,655,639 | 4,318,910 | 3,365,477 | 9,340,026 | 43,207,603  |
| <b>Costs for prior-period recorded in 2019-need to remove</b>    |                                |       |           |            |           |             |             |           |           |           |           |             |
|  |                                | ED    |           |            |           |             |             | GD        |           |           |           | Grand Total |
| FERC Account   | FERC Account Description       | AN    | ID        | MT         | OR        | WA          | Total       | ID        | OR        | WA        | Total     |             |
| 408150   | TAXES OTHER THAN INC-PROD PROP | -     | 5,420     | -          | -         | (456,642)   | (451,222)   | -         | -         | -         | -         | (451,222)   |
| 408170   | TAXES OTHER THAN INC-DIST PROP | -     | -         | -          | -         | (1,019,523) | (1,019,523) | -         | -         | (517,210) | (517,210) | (1,536,734) |
| 408180   | TAXES OTHER THAN INC-TRANS PRO | -     | -         | -          | -         | (387,680)   | (387,680)   | -         | -         | -         | -         | (387,680)   |
| 408190   | TAXES OTHER THAN INC - STORAGE | -     | -         | -          | -         | -           | -           | -         | -         | 38,691    | 38,691    | 38,691      |
| Grand Total  |                                | -     | 5,420     | -          | -         | (1,863,845) | (1,858,425) | -         | -         | (478,519) | (478,519) | (2,336,944) |
| <b>Costs for 2019 recorded in 2020-need to add</b>               |                                |       |           |            |           |             |             |           |           |           |           |             |
|  |                                | ED    |           |            |           |             |             | GD        |           |           |           | Grand Total |
| FERC Account   | FERC Account Description       | AN    | ID        | MT         | OR        | WA          | Total       | ID        | OR        | WA        | Total     |             |
| 408150   | TAXES OTHER THAN INC-PROD PROP | -     | -         | -          | -         | (165,298)   | (165,298)   | -         | -         | -         | -         | (165,298)   |
| 408170   | TAXES OTHER THAN INC-DIST PROP | -     | -         | -          | -         | (369,053)   | (369,053)   | -         | -         | (211,934) | (211,934) | (580,987)   |
| 408180   | TAXES OTHER THAN INC-TRANS PRO | -     | -         | -          | -         | (139,679)   | (139,679)   | -         | -         | -         | -         | (139,679)   |
| 408190   | TAXES OTHER THAN INC - STORAGE | -     | -         | -          | -         | -           | -           | -         | -         | (68,102)  | (68,102)  | (68,102)    |
| Grand Total  |                                | -     | -         | -          | -         | (674,031)   | (674,031)   | -         | -         | (280,036) | (280,036) | (954,067)   |
| <b>Revised 2019 Costs</b>  |                                |       |           |            |           |             |             |           |           |           |           |             |
|  |                                | ED    |           |            |           |             |             | GD        |           |           |           | Grand Total |
| FERC Account   | FERC Account Description       | AN    | ID        | MT         | OR        | WA          | Total       | ID        | OR        | WA        | Total     |             |
| 408150   | TAXES OTHER THAN INC-PROD PROP | 2,863 | 1,302,066 | 9,749,570  | 3,380,090 | 3,462,775   | 17,897,364  | 0         | 0         | 0         | 0         | 17,897,364  |
| 408170   | TAXES OTHER THAN INC-DIST PROP | 0     | 3,115,158 | 11,534     | 0         | 7,731,175   | 10,857,868  | 1,655,639 | 4,318,910 | 3,150,177 | 9,124,726 | 19,982,593  |
| 408180   | TAXES OTHER THAN INC-TRANS PRO | 0     | 1,566,547 | 1,776,805  | 12,906    | 2,940,481   | 6,296,739   | 0         | 0         | 0         | 0         | 6,296,739   |
| 408190   | TAXES OTHER THAN INC - STORAGE | 0     | 0         | 0          | 0         | 0           | 0           | 0         | 0         | 413,783   | 413,783   | 413,783     |
| Grand Total  |                                | 2,863 | 5,983,772 | 11,537,909 | 3,392,995 | 14,134,431  | 35,051,971  | 1,655,639 | 4,318,910 | 3,563,960 | 9,538,509 | 44,590,480  |
| This is a summary. See file with detail from GL and pivot table. |                                |       |           |            |           |             |             |           |           |           |           |             |

**Sum of Transaction Amount**

| FERC Account | Transaction Description                | ED<br>ID | ED<br>WA    | GD<br>WA  | Grand Total |
|--------------|--|----------|-------------|-----------|-------------|
| 408150       | ID 2018 Thermal Property Tax Close Out | 50       |             |           | 50          |
|              | Idaho Property Tax rebate 2018         | 5,370    |             |           | 5,370       |
|              | WA ED 2018 Hydro Property Tax          |          | (324,309)   |           | (324,309)   |
|              | WA ED 2018 Other Property Tax          |          | (44,732)    |           | (44,732)    |
|              | WA ED 2018 Thermal Property Tax        |          | (87,601)    |           | (87,601)    |
| 408170       | Wa ED 2018 Distribution Property Tax   |          | (1,019,523) |           | (1,019,523) |
|              | WA Gas 2018 Property Tax               |          |             | (517,210) | (517,210)   |
| 408180       | WA ED 2018 Transmission Property Tax   |          | (387,680)   |           | (387,680)   |
| 408190       | WA Gas 2018 Property Tax - Storage     |          |             | 38,691    | 38,691      |
| Grand Total  |  | 5,420    | (1,863,845) | (478,519) | (2,336,944) |

These costs were recorded in 2019 but were for 2018.

| Sum of Transaction Amount |              |                                   | Service          | Jurisdiction     |                  |
|---------------------------|--------------|-----------------------------------|------------------|------------------|------------------|
| Accounting Year           | FERC Account | Transaction Description           | ED               | GD<br>WA         |                  |
| 2020                      | 408150       | WA 2019 Hydro Property Tax        | (117,395)        |                  |                  |
|                           |              | WA 2019 Other Property Tax        | (16,192)         |                  |                  |
|                           |              | WA 2019 Thermal Property Tax      | <u>(31,710)</u>  |                  |                  |
|                           | 408150 Total |                                   | <u>(165,298)</u> |                  |                  |
|                           | 408170       | Wa 2019 Distribution Property Tax | (369,053)        |                  |                  |
|                           |              | WA 2019 Property Tax              |                  |                  | <u>(211,934)</u> |
|                           | 408170 Total |                                   | <u>(369,053)</u> | <u>(211,934)</u> |                  |
|                           | 408180       | WA 2019 Forest Assessment         | 655              |                  |                  |
|                           |              | WA 2019 Transmission Property Tax | <u>(140,335)</u> |                  |                  |
|                           | 408180 Total |                                   | <u>(139,679)</u> |                  |                  |
|                           | 408190       | WA 2019 Property Tax - Storage    |                  |                  | <u>(68,102)</u>  |
|                           | 408190 Total |                                   |                  |                  | <u>(68,102)</u>  |
| 2020 Total                |              |                                   | <u>(674,031)</u> | <u>(280,036)</u> |                  |

These costs were recorded in 2020 but were for 2019.