

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

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	E-EAS
REVENUES		
1	Total General Business	(\$21,727)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(21,727)
5	Other Revenue	(213)
6	Total Electric Revenue	(21,940)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	3,332
11	Taxes	-
12	Total Production & Transmission	3,332
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(839)
16	Total Distribution	(839)
17	Customer Accounting	(72)
18	Customer Service & Information	(26,835)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(43)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	3,914
23	Taxes	-
24	Total Admin. & General	3,871
25	Total Electric Expenses	(20,543)
26	OPERATING INCOME BEFORE FIT	(1,397)
FEDERAL INCOME TAX		
27	Current Accrual	(293)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1,104)
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

Avista Utilities
Eliminate Adder Schedules
Twelve Months Ended December 31, 2019

Adder Schedule Amounts Embedded in Results of Operations
Washington Electric

Schedule 93 and Schedule 98 Unbilled Only (Billed Eliminated in Adjustment 2.13)

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 74 Tax Reform Temporary Rebate	Schedule 75 Decoupling (Rebate) Surcharge	Schedule 89/91/92 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/ Rebate	Schedule 95 Optional Renewable	Schedule 98 REC Revenue Surcharge/Rebate	Eliminate Contra-Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
REVENUES												
1	Total General Business	0.956069	\$ (3,684,665)	\$ (4,093,995)	\$ 1,238,539	\$ 28,068,387	\$ -	\$ 164,027	\$ 35,651	\$ -	\$ 21,727,944	\$ (21,727)
2	Interdepartmental Sales										\$ -	
3	Sales for Resale										\$ -	
4	Total Sales of Electricity		\$ (3,684,665)	\$ (4,093,995)	\$ 1,238,539	\$ 28,068,387	\$ -	\$ 164,027	\$ 35,651	\$ -	\$ 21,727,944	\$ (21,727)
5	Other Revenue				\$ (1,184,128)					\$ 1,396,884	\$ 212,757	\$ (213)
6	Total Electric Revenue		\$ (3,684,665)	\$ (4,093,995)	\$ 54,411	\$ 28,068,387	\$ -	\$ 164,027	\$ 35,651	\$ 1,396,884	\$ 21,940,701	\$ (21,940)
EXPENSES												
Production and Transmission												
7	Operating Expenses						\$ -				\$ -	\$ -
8	Purchased Power										\$ -	
9	Depreciation/Amortization										\$ -	
10	Regulatory Amortization		\$ (3,522,792)					\$ 156,371	\$ 34,085		\$ (3,332,337)	\$ 3,332
11	Taxes										\$ -	
12	Total Production & Transmission		\$ (3,522,792)	\$ -	\$ -	\$ -	\$ -	\$ 156,371	\$ 34,085	\$ -	\$ (3,332,337)	\$ 3,332
Distribution												
13	Operating Expenses										\$ -	
14	Depreciation/Amortization										\$ -	
15	Taxes	0.038605	\$ (142,247)	\$ (158,049)	\$ 47,814	\$ 1,083,585	\$ -	\$ 6,332	\$ 1,376	\$ -	\$ 838,811	\$ (839)
16	Total Distribution		\$ (142,247)	\$ (158,049)	\$ 47,814	\$ 1,083,585	\$ -	\$ 6,332	\$ 1,376	\$ -	\$ 838,811	\$ (839)
17	Customer Accounting	0.003326	\$ (12,256)	\$ (13,618)	\$ 4,120	\$ 93,364	\$ -	\$ 546	\$ 119	\$ -	\$ 72,273	\$ (72)
18	Customer Service & Information					\$ 26,835,302					\$ 26,835,302	\$ (26,835)
19	Sales Expenses										\$ -	
Administrative & General												
20	Operating Expenses	0.002000	\$ (7,369)	\$ (8,188)	\$ 2,477	\$ 56,137	\$ -	\$ 328	\$ 71	\$ -	\$ 43,456	\$ (43)
21	Depreciation/Amortization			\$ (3,914,140)							\$ (3,914,140)	\$ 3,914
22	Taxes										\$ -	
23	Total Admin. & General		\$ (7,369)	\$ (3,922,328)	\$ 2,477	\$ 56,137	\$ -	\$ 328	\$ 71	\$ -	\$ (3,870,684)	\$ 3,871
24	Total Electric Expenses		\$ (3,684,665)	\$ (4,093,995)	\$ 54,411	\$ 28,068,387	\$ -	\$ 163,577	\$ 35,651	\$ -	\$ 20,543,366	\$ (20,543)
25	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ 0	\$ -	\$ -	\$ 450	\$ -	\$ 1,396,884	\$ 1,397,335	\$ (1,397)

Prep by: _____ 1st Review: _____

	A	B	C	D	E	F
1	Query Name: V2 Transactions_by_FERC_GL_Detail					
2	Accounting Periods : 201901 through 201912		Selected Accounts			
3						
4	Source Id:<All>	Jurisdiction:WA	Service:ED			
5						
6			Transaction Amount			
7	Ferc Acct	Ferc Acct Desc				
8	407230	TAX REFORM AMORTIZATION□	(\$3,914,140.00)	Schedule 74 amortization, calendar (Tax Reform - Temporary)		
9	407395	OPTIONAL RENEWABLE POWER REV O	\$156,370.72	Schedule 95 Revenue Offset (moves revenue to Buck a Block balancing account)		
10	407450	AMORT BPA RX	(\$3,102,919.36)	Schedule 59 amortization (ResX), billed		
11	407494	AMORT SCH 98 REC REV	\$34,085.00	Sch 98 amortization unbilled (REC Rev)		
12	407499	AMORT SCH 59 BPA RES EXCH CRED	(\$419,873.00)	Sch 59 amortization (ResX), unbilled		
13	557161	AMORT UNBILLED ADD-ONS	\$0.00	Sch 93 amortization, unbilled (ERM)		
14	557290	WA ERM AMORTIZATION	\$0.00	Sch 93 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)		
15	557324	DEF POWER SUPPLY EXP-REC AMORT	(\$1,658,472.00)	Sch 98 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)		
16	908600	CUST SVC & INFO EXP	\$27,222,127.48	Schedule 89/91/92 billed revenue offset		
17	908690	AMORT UNBILLED DSM TARIFF RIDE	(\$386,825.00)	Schedule 89/91/92 unbilled revenue offset		
18	456311	CONTRA DECOUPLING DEFERRAL	(\$1,396,884.38)	amortization of prior period reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB		
19	456329	AMORTIZE RES DECOUPLING	(\$929,434.70)	Sch 75 Amortization Residential Decoupling, calendar		
20	456339	AMORTIZE NON-RES DECOUPLING	\$2,113,562.55	Sch 75 Amortization Non-Residential Decoupling, calendar		
21	Total		\$17,717,597.31			
22						
23						
24	Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2019'					
25						
26	Revenue Class:<All>	State Cde:WA	Service:Electric			
27						
28			Revenue			
29			12 Month Total			
30	Rate Schedule Num					
31	0095			\$164,027.00		
32	Total Schedule 95			\$164,027.00		

Prep by: _____ 1st Review: _____

Journal Name (All)

Sum of Transaction Amount		Jurisdiction		Service		WA Total	Grand Total
FERC Account	FERC Account Description	WA	ED	GD			
407230	TAX REFORM AMORTIZATION	\$ (3,914,140.00)		\$ (1,205,040.10)		\$ (5,119,180.10)	\$ (5,119,180.10)
407395	OPTIONAL RENEWABLE POWER REV O	\$ 156,370.72				\$ 156,370.72	\$ 156,370.72
407450	AMORT BPA RX	\$ (3,102,919.36)				\$ (3,102,919.36)	\$ (3,102,919.36)
407494	AMORT SCH 98 REC REV	\$ 34,085.00				\$ 34,085.00	\$ 34,085.00
407499	AMORT SCH 59 BPA RES EXCH CRED	\$ (419,873.00)				\$ (419,873.00)	\$ (419,873.00)
456311	CONTRA DECOUPLING DEFERRAL	\$ (1,396,884.38)				\$ (1,396,884.38)	\$ (1,396,884.38)
456329	AMORTIZATION RES DECOUPLING DE	\$ (929,434.70)				\$ (929,434.70)	\$ (929,434.70)
456339	AMORTIZATION NON-RES DECOUPLIN	\$ 2,113,562.55				\$ 2,113,562.55	\$ 2,113,562.55
495329	AMORTIZATION RES DECOUPLING DE			\$ (2,439,657.86)		\$ (2,439,657.86)	\$ (2,439,657.86)
495339	AMORTIZATION NON-RES DECOUPLIN			\$ 572,130.32		\$ 572,130.32	\$ 572,130.32
557324	DEF POWER SUPPLY EXP-REC AMORT	\$ (1,658,472.00)				\$ (1,658,472.00)	\$ (1,658,472.00)
805110	AMORTIZE RECOVERABLE GAS COSTS			\$ (12,296,765.33)		\$ (12,296,765.33)	\$ (12,296,765.33)
908600	CUST SVC & INFO EXP	\$ 27,222,127.48		\$ 8,515,255.06		\$ 35,737,382.54	\$ 35,737,382.54
908690	AMORT UNBILLED DSM TARIFF RIDE	\$ (386,825.00)		\$ (30,531.00)		\$ (417,356.00)	\$ (417,356.00)
Grand Total		\$ 17,717,597.31		\$ (6,884,608.91)		\$ 10,832,988.40	\$ 10,832,988.40