

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

Line No.	DESCRIPTION	Normalize CS2/Colstrip Major Maint 2.17 E-PMM
	Adjustment Number	
	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	(926)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(926)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
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	(926)
26	OPERATING INCOME BEFORE FIT	926
FEDERAL INCOME TAX		
27	Current Accrual	194
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$732
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

	Actual Annual Expense	Amortization					Total Amortization
		2016	2017	2018	2019	Outer Years	
Colstrip:							
2015 Major Maintenance Expense	-						
2016 Major Maintenance Expense	-	1,206,564	1,206,560	1,206,552			3,619,676
2017 Major Maintenance Expense	-		967,152	967,152	967,149		2,901,453
2018 Major Maintenance Expense	-			102,696	102,696	102,696	308,088
2019 Major Maintenance Expense	-						-
Total (System)	-	1,206,564	2,173,712	2,276,400	1,069,845		6,829,217
CS2: (updated per Staff-DR-098)							
2019 Major Maintenance (Steam Turbine)	957,877				136,840	821,037	957,877
2019 Major Maintenance (T3 Transformer)	2,213,324				553,331	1,659,993	2,213,324
Total System	3,171,201	-	-	-	690,171		3,171,201
Total Colstrip and CS2	3,171,201	1,206,564	2,173,712	2,276,400	1,760,016		10,000,418
FY Actual Expense (System)		-	-	-	3,171,201		
System Adjustment		1,206,564	2,173,712	2,276,400	(1,411,185)		
P/T Ratio					65.64%		

WA Share - Adjustment

(926,302)
Restating
Adj 2.18

	Summary	WA Share
2019 Actual	3,171,201	2,081,576
Restate Adj 2.17	(1,411,185)	(926,302)
Restated 2019	1,760,016	1,155,274

FERC Account (All)

Sum of Transaction Amount			Service ED
Project Number	Project Description	Accounting Period	AN
61005087	CS2 Steam Turbine Major Maint	201901	144,982
		201902	7,219
		201903	1,021
		201904	239,747
		201905	231,573
		201906	699,726
		201907	224,678
		201908	(599,555)
		201909	3,692
		201912	4,795
CS2 Steam Turbine Major Maint Total			957,877
61005087 Total			957,877
61005091	CS2 T3 Inspect and Analysis	201901	12,803
		201902	4,542
		201903	123
		201904	27,580
		201905	182
		201906	17,602
		201907	35,663
		201908	10,207
		201909	1,494,315
		201910	13,948
		201911	35,266
		201912	561,094
CS2 T3 Inspect and Analysis Total			2,213,324
61005091 Total			2,213,324
Grand Total			3,171,201