

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

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer E-EWPC
	Adjustment Number	2.15
	Workpaper Reference	E-EWPC
REVENUES		
1	Total General Business	\$1,740
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	1,740
5	Other Revenue	-
6	Total Electric Revenue	1,740
EXPENSES		
Production and Transmission		
7	Operating Expenses	300
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	300
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	67
16	Total Distribution	67
17	Customer Accounting	11
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	3
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	3
25	Total Electric Expenses	381
26	OPERATING INCOME BEFORE FIT	1,359
FEDERAL INCOME TAX		
27	Current Accrual	348
28	Debt Interest	-
29	Deferred Income Taxes	(63)
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$1,074
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 Corporation**  
**Eliminate Washington ERM/REC**  
**12 Months Ended December 31, 2019**

		ERM			
		Rebate	557.290	557.280	410.1
Conv Factor in Effect		Revenue	Amortization	Deferrals	DFIT
Jan-19	0.953323	-	-	-	-
Feb-19	0.953323	-	-	-	-
Mar-19	0.953323	-	-	-	-
Apr-19	0.953323	-	-	-	-
May-19	0.953323	-	-	-	-
Jun-19	0.953323	-	-	-	-
Jul-19	0.953323	-	-	-	-
Aug-19	0.953323	-	-	-	-
Sep-19	0.953323	-	-	-	-
Oct-19	0.953323	-	-	-	-
Nov-19	0.953323	-	-	-	-
Dec-19	0.953323	-	-	1,096,569	(230,279)
Total		-	-	1,096,569	(230,279)

ERM-2

Revenue Related Expenses - from GRC

Excise Tax	0.038495	-
Uncollect.	0.006183	-
Commission Fee	0.002000	-
Total	0.046678	-

RCF-1

Account 557 as Recorded	ERM	Adjust	Total	
Deferrals	1,096,569	-	1,096,569	Debit
Amortizations	-	-	-	Credit
Net	1,096,569	-	1,096,569	Credit
Account 410.10	(230,279)	-	(230,279)	Debit

ERM Adjustment			
Adjustment (\$000)	Add Back Revenue	Remove Deferral & Amort.	Total Adjustment
Revenue	-		-
Account 557		(1,097)	(1,097)
Excise tax	-		-
Uncollectibles	-		-
Other (commission fees)	-		-
Total expenses	-	(1,097)	(1,097)
Net income before income taxes	-	1,097	1,097
FIT	0.21	230	230
Net income	-	867	867

**Avista Corporation**  
**Eliminate Washington ERM/REC**  
**12 Months Ended December 31, 2019**

NET ERM/REC Adjustment			
<u>Adjustment (\$000)</u>	Add Back <u>Revenue</u>	Remove Deferral & <u>Amort.</u>	Total <u>Adjustment</u>
Revenue	1,740	-	1,740
	-	-	-
Account 557	-	300	300
Excise tax	67	-	67
Uncollectibles	11	-	11
Other (commission fees)	3	-	3
Total expenses	81	300	381
Net income before income taxes	1,659	(300)	1,359
FIT	0.21 348	(63)	285
Net income	1,311	(237)	1,074
			check
		ERM	867
		REC	207
		TOTAL	1,074

FERC Account	Accounting Period	Jurisdiction	Svc	Juris
201901	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201902	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201903	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201904	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201905	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201906	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201907	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201908	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201909	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201910	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201911	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201912	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201901	186280	REGULATORY ASSET ERM DEFERRED	WA	ED
201912	186280	REGULATORY ASSET ERM DEFERRED	WA	ED
201912	186280	REGULATORY ASSET ERM DEFERRED	WA	ED
201901	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201901	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201902	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201903	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201904	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201905	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201906	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201907	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201908	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201909	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201910	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201911	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201912	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201901	283280	ADFIT ERM	WA	ED
201901	283280	ADFIT ERM	WA	ED
201902	283280	ADFIT ERM	WA	ED
201902	283280	ADFIT ERM	WA	ED
201903	283280	ADFIT ERM	WA	ED
201904	283280	ADFIT ERM	WA	ED
201904	283280	ADFIT ERM	WA	ED
201905	283280	ADFIT ERM	WA	ED
201906	283280	ADFIT ERM	WA	ED
201907	283280	ADFIT ERM	WA	ED
201908	283280	ADFIT ERM	WA	ED
201909	283280	ADFIT ERM	WA	ED
201910	283280	ADFIT ERM	WA	ED
201911	283280	ADFIT ERM	WA	ED
201912	283280	ADFIT ERM	WA	ED
201912	283280	ADFIT ERM	WA	ED

201912	557280	DEFERRED POWER SUPPLY EXPENSE	WA	ED
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Transaction Description	Journal Name	Transaction Amount	Deferral
Interest Accrual for Amortization Balance	481-WA ERM 201901 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201902 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201903 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201904 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201905 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201906 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201907 DJ USD	\$ (88,722)	
Interest Accrual for Amortization Balance	481-WA ERM 201908 DJ USD	\$ (88,722)	
Interest Accrual for Amortization Balance	481-WA ERM 201909 DJ USD	\$ (88,722)	
Interest Accrual for Amortization Balance	481-WA ERM 201910 DJ USD	\$ (88,722)	
Interest Accrual for Amortization Balance	481-WA ERM 201911 DJ USD	\$ (88,722)	
Interest Accrual for Amortization Balance	481-WA ERM 201912 DJ USD	\$ (88,722)	
		\$ (1,054,440)	
Balance Transfer from 186280 to 186290	481-WA ERM 201901 DJ USD	\$ 9,696,264	
Current Year ERM (2019)	481-WA ERM 201912 DJ USD	\$ (1,096,569)	\$ (1,096,569)
Current Year ERM Interest Accrual (2019)	481-WA ERM 201912 DJ USD	\$ (1,925)	
		\$ 8,597,770	\$ (1,096,569)
Balance Transfer from 186280 to 186290	481-WA ERM 201901 DJ USD	\$ (9,696,264)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201901 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201902 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201903 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201904 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201905 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201906 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201907 DJ USD	\$ (34,761)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201908 DJ USD	\$ (34,761)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201909 DJ USD	\$ (34,761)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201910 DJ USD	\$ (34,761)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201911 DJ USD	\$ (34,761)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201912 DJ USD	\$ (34,761)	
		\$ (10,109,388)	\$ -
997043 - WA ERM - ED WA	114-DFIT MISC 201901 DJ USD	\$ 14,726	
WA ERM Interest - ED WA	114-DFIT MISC 201901 DJ USD	\$ 10,708	
997043 - WA ERM - ED WA	114-DFIT MISC 201902 DJ USD	\$ (13,474)	
WA ERM Interest - ED WA	114-DFIT MISC 201902 DJ USD	\$ 38,908	
WA ERM Interest - ED WA	114-DFIT MISC 201903 DJ USD	\$ 25,433	
997043 - WA ERM - ED WA	114-DFIT MISC 201904 DJ USD	\$ (1,251)	
WA ERM Interest - ED WA	114-DFIT MISC 201904 DJ USD	\$ 26,685	
WA ERM Interest - ED WA	114-DFIT MISC 201905 DJ USD	\$ 25,433	
WA ERM Interest - ED WA	114-DFIT MISC 201906 DJ USD	\$ 25,433	
WA ERM Interest - ED WA	114-DFIT MISC 201907 DJ USD	\$ 25,931	
WA ERM Interest - ED WA	114-DFIT MISC 201908 DJ USD	\$ 25,931	
WA ERM Interest - ED WA	114-DFIT MISC 201909 DJ USD	\$ 25,931	
WA ERM Interest - ED WA	114-DFIT MISC 201910 DJ USD	\$ 25,931	
WA ERM Interest - ED WA	114-DFIT MISC 201911 DJ USD	\$ 25,931	
997043 - WA ERM - ED WA	114-DFIT MISC 201912 DJ USD	\$ 230,279	
WA ERM Interest - ED WA	114-DFIT MISC 201912 DJ USD	\$ 26,336	
		\$ 538,873	\$ -

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Current Year ERM Deferral Expense (2019)	481-WA ERM 201912 DJ USD	\$	1,096,569	\$	1,096,569
		\$	1,096,569	\$	1,096,569

Interest	Transfer	DFIT	Total
\$ (87,018.00)			\$ (87,018)
\$ (87,018.00)			\$ (87,018)
\$ (87,018.00)			\$ (87,018)
\$ (87,018.00)			\$ (87,018)
\$ (87,018.00)			\$ (87,018)
\$ (87,018.00)			\$ (87,018)
\$ (88,722.00)			\$ (88,722)
\$ (88,722.00)			\$ (88,722)
\$ (88,722.00)			\$ (88,722)
\$ (88,722.00)			\$ (88,722)
\$ (88,722.00)			\$ (88,722)
\$ (88,722.00)			\$ (88,722)
\$ (1,054,440.00)			\$ (1,054,440)
	\$ 9,696,264		\$ 9,696,264
			\$ (1,096,569)
\$ (1,925.00)			\$ (1,925)
\$ (1,925)	\$ 9,696,264	\$ -	\$ 8,597,770
	\$ (9,696,264)		\$ (9,696,264)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,761)			\$ (34,761)
\$ (34,761)			\$ (34,761)
\$ (34,761)			\$ (34,761)
\$ (34,761)			\$ (34,761)
\$ (34,761)			\$ (34,761)
\$ (34,761)			\$ (34,761)
\$ (413,124)	\$ (9,696,264)	\$ -	\$ (10,109,388)
		\$ 14,726	\$ 14,726
		\$ 10,708	\$ 10,708
		\$ (13,474)	\$ (13,474)
		\$ 38,908	\$ 38,908
		\$ 25,433	\$ 25,433
		\$ (1,251)	\$ (1,251)
		\$ 26,685	\$ 26,685
		\$ 25,433	\$ 25,433
		\$ 25,433	\$ 25,433
		\$ 25,931	\$ 25,931
		\$ 25,931	\$ 25,931
		\$ 25,931	\$ 25,931
		\$ 25,931	\$ 25,931
		\$ 25,931	\$ 25,931
		\$ 25,931	\$ 25,931
		\$ 230,279	\$ 230,279
		\$ 26,336	\$ 26,336
\$ -	\$ -	\$ 538,871	\$ 538,871



					\$	1,096,569
\$	-	\$	-	\$	-	\$ 1,096,569

**Avista Corporation**  
**Eliminate Washington REC**  
**12 Months Ended December 31, 2019**

REC					
Rebate      557.324      557.322      410.1					
	Conv Factor in	Revenue	Amortization	Deferrals	DFIT
	Effect				
Jan-19	0.953323	(190,920)	(182,008)	93,629	18,560
Feb-19	0.953323	(180,282)	(171,867)	68,407	21,727
Mar-19	0.953323	(189,987)	(181,119)	74,968	22,292
Apr-19	0.953323	(155,395)	(148,142)	117,361	6,464
May-19	0.953323	(142,853)	(136,185)	90,922	9,505
Jun-19	0.953323	(147,146)	(140,278)	84,902	11,629
Jul-19	0.953323	(140,827)	(134,254)	(698,497)	174,878
Aug-19	0.953323	(119,535)	(113,955)	78,816	7,379
Sep-19	0.953323	(117,350)	(111,872)	70,681	8,650
Oct-19	0.953323	(108,098)	(103,052)	79,693	4,905
Nov-19	0.953323	(114,040)	(108,717)	73,634	7,367
Dec-19	0.953323	(133,242)	(127,023)	127,049	(5)
Total		(1,739,675)	(1,658,472)	261,565	293,351
			REC-2	REC-2	

Revenue Related Expenses - from Annual REC Filing

Excise Tax	0.038495	(66,969)
Uncollect.	0.006183	(10,756)
Commission Fee	<u>0.002000</u>	<u>(3,479)</u>
Total	0.046678	(81,204)

<u>Account 557 as Recorded</u>	<u>REC</u>	<u>Adjust</u>	<u>Total</u>	
Deferrals	261,565	-	261,565	Debit
Amortizations	(1,658,472)	-	(1,658,472)	Credit
Net	(1,396,907)	-	(1,396,907)	Debit
Account 410.10	293,351	-	293,351	Credit

<b>REC Adjustment</b>			
<b>12 Months Ended December 31, 2019</b>			
	Add Back	Remove	Total
<u>Adjustment (\$000)</u>	<u>Revenue</u>	<u>Deferral &amp; Amort.</u>	<u>Adjustment</u>
Revenue	1,740		1,740
Account 557		1,397	1,397
Excise tax	67		67
Uncollectibles	11		11
Other (commission fees)	3		3
Total expenses	<u>81</u>	<u>1,397</u>	<u>1,478</u>
Net income before income taxes	1,659	(1,397)	262
FIT	0.21 348	(293)	55
Net income	<u>1,311</u>	<u>(1,104)</u>	<u>207</u>

Prep By: AB  
Date: 4/22/2020

Mgr. Review: \_\_\_\_\_

REC Data Download  
 Year End 12.31.2019

Jurisdiction WA  
 Service ED

Sum of Transaction Amount	Column Labels			
Row Labels	186322	186323	557322	557324
201901	\$ 184,480	\$ -	\$ 93,629	\$ (182,008)
201902	\$ 175,355	\$ -	\$ 68,407	\$ (171,867)
201903	\$ 185,620	\$ -	\$ 74,968	\$ (181,119)
201904	\$ 153,588	\$ -	\$ 117,361	\$ (148,142)
201905	\$ 142,448	\$ -	\$ 90,922	\$ (136,185)
201906	\$ 147,334	\$ -	\$ 84,902	\$ (140,278)
201907	\$ (1,639,306)	\$ 702,962	\$ (698,497)	\$ (134,254)
201908	\$ 112,509	\$ (75,032)	\$ 78,816	\$ (113,955)
201909	\$ 111,074	\$ (67,326)	\$ 70,681	\$ (111,872)
201910	\$ 102,871	\$ (76,770)	\$ 79,693	\$ (103,052)
201911	\$ 109,144	\$ (71,151)	\$ 73,634	\$ (108,717)
201912	\$ 128,127	\$ (125,142)	\$ 127,049	\$ (127,023)
Grand Total	\$ (86,756)	\$ 287,541	\$ 261,565	\$ (1,658,472)

REC-1

REC-1

Prep By: AB  
 Date: 4/22/2020

Mgr. Review: \_\_\_\_\_

**AVISTA UTILITIES**  
**CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC**  
**TWELVE MONTHS ENDED DECEMBER 31, 2016**  
**Approved in UE-170485**

Revenue:	1.000000	
Expense:		
Uncollectibles (1)	0.006183	
Commission Fees (2)	0.002000	
Washington Excise Tax (3)	0.038495	
Total Expense	<u>0.046677</u>	ERM-1/REC-1
Net Operating Income Before FIT	<u><b>0.953323</b></u>	ERM-1/REC-1
Federal Income Tax @ #####	0.200198	
REVENUE CONVERSION FACTOR	<u><u>0.753125</u></u>	