

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

Line No.	DESCRIPTION	Pro Forma 2020 Programmatic
	Adjustment Number	3.13
	Workpaper Reference	E-CAP3
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	204
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	204
Distribution		
13	Operating Expenses	(166)
14	Depreciation/Amortization	702
15	Taxes	-
16	Total Distribution	536
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	548
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	548
25	Total Electric Expenses	1,288
26	OPERATING INCOME BEFORE FIT	(1,288)
FEDERAL INCOME TAX		
27	Current Accrual	(270)
28	Debt Interest	(268)
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$749)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$667
33	Production	2,151
34	Transmission	6,759
35	Distribution	28,821
36	General	4,921
37	Total Plant in Service	43,319
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	(37)
39	Production	407
40	Transmission	760
41	Distribution	4,218
42	General	4,990
43	Total Accumulated Depreciation	10,338
44	NET PLANT	53,657
45	DEFERRED TAXES	(2,119)
46	Net Plant After DFIT	51,538
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$51,538

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	Adjustment 3.13 - Programs			12.31.2020 EOP Adjustment 3.13 Programs
	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	
	OFFSETS			
EXPENSES				
Intangible	-	133	-	133
Production	(13)	78	-	65
Transmission	(17)	156	-	139
Distribution	(117)	819	(166)	536
General	(263)	678	-	415
Total Electric Expenses	(410)	1,864	(166)	1,288
RATE BASE				
PLANT IN SERVICE				
Intangible	-	667	-	667
Production	(442)	2,593	-	2,151
Transmission	(828)	7,587	-	6,759
Distribution	(4,682)	33,504	-	28,821
General	(5,220)	10,141	-	4,921
Total Plant in Service	(11,172)	54,491	-	43,319
ACCUMULATED DEPRECIATION/AMORT				
Intangible	-	(37)	-	(37)
Production	442	(35)	-	407
Transmission	828	(68)	-	760
Distribution	4,682	(465)	-	4,218
General	5,220	(230)	-	4,990
Total Accumulated Depreciation	11,172	(834)	-	10,338
NET PLANT	-	53,657	-	53,657
DEFERRED TAXES				
Net Plant After DFIT	-	(2,119)	-	(2,119)
	-	51,538	-	51,538
Additional Detail for Cost of Service				
Depreciation Expense				
Steam	-	-	-	-
Hydro	(4)	24	-	20
Other	(9)	54	-	45
Total Production Depreciation Expense	(13)	78	-	65
Plant in Service				
Steam	-	-	-	-
Hydro	(187)	1,081	-	894
Other	(255)	1,512	-	1,258
Total Production Plant in Service	(442)	2,593	-	2,151
Accumulated Depreciation				
Steam	-	-	-	-
Hydro	187	(5)	-	182
Other	255	(29)	-	225
Total Production Accumulated Depreciation	442	(35)	-	407

Pro Forma Adjustment Calculation - Washington Electric
Test Year 12 Months Ended December 31, 2019
Rate base Adjustment to 12/31/20 EOP
In thousands ('000s)

Description	EOP Cost	AMA Cost	Book Rate [1]	Estimated Annual Depreciation Expense	A/D 12.31.20	Repairs Deduction Rate [2]	Tax Depreciation 2020			ADFIT			
							Repairs Deduction	Tax Depreciation	2020 Total	12.31.20	Retirements	Reduction in Expense	
Generation													
Steam/Thermal	-	-	2.96%	-	-	7%	-	-	-	-	-	-	-
Hydro	1,081	235	2.20%	24	5	7%	76	38	114	(23)	(187)	(4)	
Other	1,512	828	3.56%	54	29	7%	106	53	159	(27)	(255)	(9)	
Subtotal	2,593	1,063		78	35		181	91	272	(50)	(442)	(13)	
Transmission	7,587	3,288	2.06%	156	68	10%	758.65	256	1,015	(199)	(828)	(17)	
Distribution													
Direct	33,504	19,003	2.45%	819	465	20%	6,701	1,005	7,706	(1,521)	(4,682)	(117)	
AA	-	-	2.45%	-	-	20%	-	-	-	-	-	-	
AN	-	-	2.69%	-	-	20%	-	-	-	-	-	-	
Subtotal	33,504	19,003		819	465		6,701	1,005	7,706	(1,521)	(4,682)	(117)	
General Plant	5,588	1,696	3.79%	212	64	0%	-	798	798	(154)	(4,849)	(255)	
Transportation	3,045	1,220	5.42%	165	66	0%	-	609	609	(114)	(371)	(7)	
Hardware	1,507	498	20.00%	301	100	0%	-	301	301	(42)	(5,220)	(263)	
Subtotal	10,141	3,414		678	230		-	1,708	1,708	(310)	(5,220)	(263)	
Software	667	183	20.00%	133	37	0%	-	222	222	(39)	-	-	
	667	183		133	37		-	222	222	(39)	-	-	
Electric Total	54,491	26,951		1,864	834		7,641	3,282	10,923	(2,119)	(11,172)	(410)	

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 and UG-180168
[2] Electric repairs have historically been generation, transmission, and distribution related; this year's percentage is based off a 3-year average (2016 -2018) by function on a system basis as a percentage of additions.

Pro Forma Adjustment Calculation - WA Electric
Test Year Ended December 31, 2019
Ratebase Adjustment to 12/31/20 EOP
In thousands ('000s)

Description	Depreciation Category	Washington - Electric	
		EOP Cost	AMA Cost
Generation			
Thermal	Thermal 311-316	-	-
Hydro	Hydro 331-336	1,081	235
Other	Other Elec Production / Turbines 340-346	1,512	828
Subtotal		2,593	1,063
Transmission			
	Elec Transmission 350-359	7,587	3,288
Subtotal		7,587	3,288
Distribution			
Direct	Elec Distribution 360-373	33,504	19,003
AA		-	-
AN		-	-
Subtotal		33,504	19,003
General Plant			
	Facilities 390-391	1,134	508
	Specifically Allocated [1]	4,454	1,188
Hardware			
	Specifically Allocated [1]	1,507	498
Subtotal		7,095	2,194
Transport.			
	Transportation and Tools 392 / 396	3,045	1,220
Subtotal		3,045	1,220
Software			
	Specifically Allocated [1]	667	183
Subtotal		667	183
Electric Total		54,491	26,951

[1] Specifically allocated based on 3 years (2017-2019) of historicals by BI (pivot table on an ER level to the right)

ERval	BIval	Hardware	Software	General	Grand Total	EOP Total Cost	EOP Hardware	EOP Software	EOP General	AMA TotalCost	AMA Hardware	AMA Software	AMA General
2277	YQ301	50.22%	46.56%	3.22%	100.00%	1,367,001	686,491	636,441	44,069	378,678	190,167.27	176,302.66	12,207.78
4164	EG201	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4192	92E07	100.00%	0.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5005	05P92	29.31%	37.10%	33.59%	100.00%	-	-	-	-	-	-	-	-
5010	10W09	36.61%	41.30%	22.08%	100.00%	-	-	-	-	-	-	-	-
5014	05P95	19.94%	77.28%	2.78%	100.00%	-	-	-	-	-	-	-	-
5014	06P98	43.64%	1.31%	55.04%	100.00%	-	-	-	-	-	-	-	-
5016	01N09	92.74%	7.26%	0.00%	100.00%	-	-	-	-	-	-	-	-
5017	17W01	43.39%	56.44%	0.17%	100.00%	-	-	-	-	-	-	-	-
5018	18W01	3.81%	96.19%	0.00%	100.00%	-	-	-	-	-	-	-	-
5019	19W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5020	20P01	15.75%	0.90%	83.34%	100.00%	3,335,529	525,511	30,101	2,779,917	788,293	124,195.11	7,113.84	656,983.60
5022	22P01	23.83%	50.45%	25.71%	100.00%	-	-	-	-	-	-	-	-
5025	25P01	0.00%	0.00%	100.00%	100.00%	466,048	-	-	466,048	163,682	-	-	163,681.52
5026	26W01	1.55%	98.45%	0.00%	100.00%	-	-	-	-	-	-	-	-
5028	28W01	0.15%	99.85%	0.00%	100.00%	-	-	-	-	-	-	-	-
5029	29W01	3.17%	96.83%	0.00%	100.00%	-	-	-	-	-	-	-	-
5030	30P01	0.00%	0.59%	99.41%	100.00%	-	-	-	-	-	-	-	-
5031	31W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P01	27.39%	68.25%	4.36%	100.00%	-	-	-	-	-	-	-	-
5033	33C09	12.49%	1.89%	85.62%	100.00%	-	-	-	-	-	-	-	-
5037	35N09	60.08%	0.00%	39.92%	100.00%	491,276	295,177	-	196,099	306,089	183,909.42	-	122,179.35
5038	38X09	0.78%	99.22%	0.00%	100.00%	-	-	-	-	-	-	-	-
5039	39E29	73.03%	7.69%	19.28%	100.00%	-	-	-	-	-	-	-	-
5142	42P09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5147	47C08	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5151	51N09	0.26%	99.74%	0	100.00%	-	-	-	-	-	-	-	-
5152	52N09	86.67%	13.33%	0.00%	100.00%	-	-	-	-	-	-	-	-
5153	53N09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5155	55N09	61.76%	38.24%	0.00%	100.00%	-	-	-	-	-	-	-	-
5156	56N09	0.00%	82.68%	17.32%	100.00%	-	-	-	-	-	-	-	-
7200	XD101	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7060	19W09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7005	85J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7006	86J51	0.00%	0.00%	100.00%	100.00%	458,912	-	-	458,912	179,030	-	-	179,029.72
2204	LC903	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4164	EG202	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5027	27P01	0.00%	0.00%	100.00%	100.00%	509,162	-	-	509,162	53,771	-	-	53,771.26
5034	34C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5035	35C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
6110	Y1303	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7141	19N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	20N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	41E55	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P02	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5040	01C11	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
						6,627,929	1,507,179	666,542	4,454,208	1,869,542	498,272	183,417	1,187,853

On an ER Level:

Row Labels	Sum of EOP Hardware	Sum of EOP Software	Sum of EOP General	Sum of EOP Total Cost	Sum of AMA Hardware	Sum of AMA Software	Sum of AMA General	Sum of AMA TotalCost
2204	-	-	-	-	-	-	-	-
2277	686,491	636,441	44,069	1,367,001	190,167	176,303	12,208	378,678
4164	-	-	-	-	-	-	-	-
4192	-	-	-	-	-	-	-	-
5005	-	-	-	-	-	-	-	-
5010	-	-	-	-	-	-	-	-
5014	-	-	-	-	-	-	-	-
5016	-	-	-	-	-	-	-	-
5017	-	-	-	-	-	-	-	-
5018	-	-	-	-	-	-	-	-
5019	-	-	-	-	-	-	-	-
5020	525,511	30,101	2,779,917	3,335,529	124,195	7,114	656,984	788,293
5022	-	-	-	-	-	-	-	-
5025	-	-	466,048	466,048	-	-	163,682	163,682
5026	-	-	-	-	-	-	-	-
5027	-	-	509,162	509,162	-	-	53,771	53,771
5028	-	-	-	-	-	-	-	-
5029	-	-	-	-	-	-	-	-
5030	-	-	-	-	-	-	-	-
5031	-	-	-	-	-	-	-	-
5032	-	-	-	-	-	-	-	-
5033	-	-	-	-	-	-	-	-
5034	-	-	-	-	-	-	-	-
5035	-	-	-	-	-	-	-	-
5037	295,177	-	196,099	491,276	183,909	-	122,179	306,089
5038	-	-	-	-	-	-	-	-
5039	-	-	-	-	-	-	-	-
5040	-	-	-	-	-	-	-	-
5142	-	-	-	-	-	-	-	-
5147	-	-	-	-	-	-	-	-
5151	-	-	-	-	-	-	-	-
5152	-	-	-	-	-	-	-	-
5153	-	-	-	-	-	-	-	-
5155	-	-	-	-	-	-	-	-
5156	-	-	-	-	-	-	-	-
6110	-	-	-	-	-	-	-	-
7005	-	-	-	-	-	-	-	-
7006	-	-	458,912	458,912	-	-	179,030	179,030
7060	-	-	-	-	-	-	-	-
7141	-	-	-	-	-	-	-	-
7200	-	-	-	-	-	-	-	-
Grand Total	1,507,179	666,542	4,454,208	6,627,929	498,272	183,417	1,187,853	1,869,542

Avista Utilities
O&M Offsets
Test Year Dec 31, 2019

Excludes Plant Additions for Customer Growth (Budget Category 1,000's)

Functional Plant Categories	ER	Service	State	Electric WA Share	Gas WA Share	Total Offsets			Plant Group for Testimony Purposes
						System Total	Electric WA Share	Gas WA Share	
Electric Distribution									
Wood Pole Mgmt	2060	ED	AN	65.64%	0.00%	114,600	75,223	-	Programs
Distribution Grid Mod	2470	ED	AN	65.64%	0.00%	38,706	25,407	-	Programs
Downtown Network	2063	ED	AN	65.64%	0.00%	100,000	65,640	-	Programs
Electric Distribution Subtotal						253,306	166,270	-	
Subtotal Offsets						253,306	166,270	-	

Functional Group	Plant Retirements	Depreciation Rate	Depreciation Expense to Remove for Retirements	Allocation Factors					2020 Retirements					2020 Depreciation Expense to Remove				
	2020		2020	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
Thermal 311-316*	3,174,042	2.62%	(83,142)	65.64%	34.36%	0.00%	0.00%	0.00%	2,083,441	1,090,601	-	-	-	(54,575)	(28,568)	-	-	-
Hydro 331-336	1,771,168	2.14%	(37,973)	65.64%	34.36%	0.00%	0.00%	0.00%	1,162,595	608,573	-	-	-	(24,926)	(13,048)	-	-	-
Other Elec Production / Turbines 340-346	387,772	3.56%	(13,803)	65.64%	34.36%	0.00%	0.00%	0.00%	254,533	133,238	-	-	-	(9,060)	(4,743)	-	-	-
Elec Transmission 350-359	6,200,624	2.08%	(129,249)	65.64%	34.36%	0.00%	0.00%	0.00%	4,070,090	2,130,534	-	-	-	(84,839)	(44,410)	-	-	-
Transmission for 2020 Storm Est. **	2,660,512	2.08%	(55,457)	65.64%	34.36%	0.00%	0.00%	0.00%	1,746,360	914,152	-	-	-	(36,402)	(19,055)	-	-	-
Subtotal Elec Transmission 350-359	8,861,136		(184,705)						5,816,450	3,044,686	-	-	-	(121,241)	(63,465)	-	-	-
Elec Distribution 360-373	7,884,780	2.50%	(197,222)	71.11%	28.89%	0.00%	0.00%	0.00%	5,607,199	2,277,581	-	-	-	(140,253)	(56,969)	-	-	-
Distribution for 2020 Storm Est. **	1,381,880	2.50%	(34,565)	71.11%	28.89%	0.00%	0.00%	0.00%	982,713	399,167	-	-	-	(24,581)	(9,984)	-	-	-
Subtotal Elec Distribution 360-373	9,266,660		(231,787)						6,589,912	2,676,748	-	-	-	(164,834)	(66,954)	-	-	-
Gas Distribution 374-387	5,403,752	2.50%	(135,164)	0.00%	0.00%	57.57%	5.27%	37.16%	-	-	3,111,056	284,545	2,008,151	-	-	(77,817)	(7,117)	(50,230)
Gas Underground Storage 350-357	91,627	1.03%	(948)	0.00%	0.00%	65.59%	24.76%	9.65%	-	-	60,096	22,689	8,842	-	-	(622)	(235)	(91)
Software 303	17,597,774	actual used	(793,848)			Actual used			8,398,749	3,846,709	2,369,789	904,000	1,417,646	(379,751)	(177,381)	(119,073)	(46,428)	(71,215)
General	25,220,642	actual used	(1,404,995)			Actual used			13,759,288	6,240,853	2,886,755	1,089,095	1,700,062	(736,716)	(336,102)	(167,731)	(63,706)	(100,739)
Facilities 390-391	581,878	2.00%	(11,638)	48.83%	21.75%	14.89%	5.62%	8.91%	284,143	126,535	86,647	32,713	51,840	(5,683)	(2,531)	(1,733)	(654)	(1,037)
Transportation and Tools 392 / 396	759,748	2.00%	(15,195)	48.83%	21.75%	14.89%	5.62%	8.91%	371,000	165,215	113,134	42,713	67,686	(7,420)	(3,304)	(2,263)	(854)	(1,354)
Plant/AD/Depreciation Expense Retirements	73,116,199		(2,913,199)						38,720,111	17,933,158	8,627,478	2,375,755	5,254,226	(1,504,204)	(696,095)	(369,238)	(118,995)	(224,666)

*The Company included 2020 estimated Thermal retirements under large distinct projects (eventhough there are no Thermal large distinct projects in the 2020 pro forma) to be conservative and include additional offsets in this case.

**Due to not having historical cost estimates, the Company estimated a 50% factor for evaluating the retirements associated with the 2020 Labor Day Storm, including the Chelan-Stratford transmission line.

Allocated by Adjustment																				
Functional Group	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets
	WA E - 2020 Retirements					WA G - 2020 Retirements					WA E - 2020 Depreciation Expense to Remove					WA G - 2020 Depreciation Expense to Remove				
Thermal 311-316*	-	2,083,441	-	-	-	-	-	-	-	-	-	(54,575)	-	-	-	-	-	-	-	-
Hydro 331-336	-	622,847	352,737	187,010	-	-	-	-	-	-	-	(13,354)	(7,563)	(4,009)	-	-	-	-	-	-
Other Elec Production / Turbines 340-346	-	-	-	254,533	-	-	-	-	-	-	-	-	-	(9,060)	-	-	-	-	-	-
Elec Transmission 350-359	-	1,020,882	2,221,385	827,823	-	-	-	-	-	-	-	(21,280)	(46,304)	(17,256)	-	-	-	-	-	-
Transmission for 2020 Storm Est. **	-	1,746,360	-	-	-	-	-	-	-	-	-	(55,457)	-	-	-	-	-	-	-	-
Subtotal Elec Transmission 350-359	-	2,767,242	2,221,385	827,823	-	-	-	-	-	-	-	(76,737)	(46,304)	(17,256)	-	-	-	-	-	-
Elec Distribution 360-373	-	386,259	538,494	4,682,446	-	-	-	-	-	-	-	(9,661)	(13,469)	(117,122)	-	-	-	-	-	-
Distribution for 2020 Storm Est. **	-	982,713	-	-	-	-	-	-	-	-	-	(24,581)	-	-	-	-	-	-	-	-
Subtotal Elec Distribution 360-373	-	1,368,972	538,494	4,682,446	-	-	-	-	-	-	-	(34,242)	(13,469)	(117,122)	-	-	-	-	-	-
Gas Distribution 374-387	-	-	-	-	-	-	676,866	1,872,834	561,356	-	-	-	-	-	-	-	(16,930)	(46,845)	(14,041)	-
Gas Underground Storage 350-357	-	-	-	-	-	-	60,096	-	-	-	-	-	-	-	-	-	(622)	-	-	-
Software 303	7,060,387	-	-	-	1,338,362	1,992,157	-	-	-	377,632	(319,237)	-	-	-	(60,514)	(100,098)	-	-	-	(18,975)
General	-	1,607,935	-	4,721,178	7,430,175	-	363,647	-	847,512	1,675,597	-	(86,094)	-	(252,787)	(397,835)	-	(21,129)	-	(49,244)	(97,358)
Facilities 390-391	-	156,597	-	127,546	-	-	47,753	-	38,894	-	-	(3,132)	-	(2,551)	-	-	(955)	-	(778)	-
Transportation and Tools 392 / 396	-	-	-	371,000	-	-	-	-	113,134	-	-	-	-	(7,420)	-	-	-	-	(2,263)	-
Plant/AD/Depreciation Expense Retirements	7,060,387	8,607,034	3,112,616	11,171,538	8,768,536	1,992,157	1,148,362	1,872,834	1,560,896	2,053,228	(319,237)	(268,133)	(67,335)	(410,205)	(458,349)	(100,098)	(39,637)	(46,845)	(66,325)	(116,333)
				CAP 20					CAP 20					CAP 20					CAP 20	

*The Company included 2020 estimated Therr
**Due to not having historical cost estimates,

Column Labels											Total Sum of WA - E Allocated Total 2020 Forecasted EOP TTP	Total Sum of WA - G Allocated Total 2020 Forecasted EOP TTP
Row Labels	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Forecasted EOP TTP	Forecasted EOP TTP
Elec Distribution 360-373	0.00%	6.89%	9.60%	83.51%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Elec Transmission 350-359	0.00%	25.08%	54.58%	20.34%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Facilities 390-391	0.00%	55.11%	0.00%	44.89%	0.00%	0.00%	55.11%	0.00%	44.89%	0.00%	100.00%	100.00%
Gas Distribution 374-387	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	21.76%	60.20%	18.04%	0.00%	#DIV/0!	100.00%
Gas Underground Storage 350-357	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	100.00%	0.00%	0.00%	0.00%	#DIV/0!	100.00%
General	0.00%	11.69%	0.00%	34.31%	54.00%	0.00%	12.60%	0.00%	29.36%	58.04%	100.00%	100.00%
Hydro 331-336	0.00%	53.57%	30.34%	16.09%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Other Elec Production / Turbines 340-346	0.00%	0.00%	0.00%	100.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Software 303	84.06%	0.00%	0.00%	0.00%	15.94%	84.06%	0.00%	0.00%	0.00%	15.94%	100.00%	100.00%
Transportation and Tools 392 / 396	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	100.00%
Grand Total	7.55%	16.98%	25.81%	40.93%	8.74%	9.43%	20.81%	37.93%	20.95%	10.89%	100.00%	100.00%