

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

Line No.	DESCRIPTION	Pro Forma ARAM DFIT E-ARAM
	Adjustment Number	3.03
	Workpaper Reference	E-ARAM
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	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
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	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	-
28	Debt Interest	-
29	Deferred Income Taxes	(500)
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$500
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

**ARAM Amortization in Historical Test Year**

Source: FIT\_DFIT Expense Adjustment 2.06 3) Reconcile 2019 SCH Ms to DFIT Expense

2019	Total FT	Other FT	ARAM FT	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
1 Electric	(3,599,988)	346,174	(3,946,162)	226,731	(3,373,257)	100.000%			67.337%	32.663%				(2,271,450)	(1,101,807)			
2 GAS	(426,269)	223,063	(649,332)	71,167	(355,102)		100.000%				70.165%	29.835%		-	-	(249,158)	(105,945)	
3 GAS-Oregon	(276,803)	(7,891)	(268,912)	34,301	(242,502)			100.000%					100.000%	-	-	-	-	(242,502)
4 Utility - CD AA	(5,144,648)	(310,168)	(4,834,480)		(5,144,648)	70.578%	20.513%	8.909%	67.337%	32.663%	70.165%	29.835%	100.000%	(2,444,999)	(1,185,990)	(740,466)	(314,855)	(458,337)
5 Utility - CD AN	(443)	-	(443)		(443)	77.874%	22.126%	0.000%	67.337%	32.663%	70.165%	29.835%	100.000%	(232)	(113)	(69)	(29)	-
6 Rathdrum Turbine	(347,100)	8	(347,108)		(347,100)	100.000%			67.337%	32.663%				(233,726)	(113,373)	-	-	
7	(9,795,251)	251,186	(10,046,437)	332,199	(9,463,052)									(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)

**Pro Forma ARAM Amortization in Rate Year**

Flowthrough With 12ME 09.30.2022 ARAM Estimated Assignment

	Total FT	Other FT	ARAM FT	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
8 Electric	(5,618,527)	346,174	(5,964,702)	226,731	(5,391,796)	100.000%			67.337%	32.663%				(3,630,674)	(1,761,122)			
9 GAS	(614,914)	223,063	(837,977)	71,167	(543,747)		100.000%				70.165%	29.835%		-	-	(381,520)	(162,227)	
10 GAS-Oregon	(345,503)	(7,891)	(337,612)	34,301	(311,202)			100.000%					100.000%	-	-	-	-	(311,202)
11 Utility - CD AA	(3,870,363)	(310,168)	(3,560,195)	-	(3,870,363)	69.822%	20.882%	9.296%	67.337%	32.663%	70.165%	29.835%	100.000%	(1,819,691)	(882,673)	(567,080)	(241,129)	(359,789)
12 Utility - CD AN	(443)	-	(443)	-	(443)	77.318%	22.682%	0.000%	67.337%	32.663%	70.165%	29.835%	100.000%	(231)	(112)	(71)	(30)	-
13 Rathdrum Turbine	8	8	-	-	8	100.000%			67.337%	32.663%				6	3	-	-	
14	(10,449,742)	251,186	(10,700,928)	332,199	(10,117,543)									(5,450,590)	(2,643,905)	(948,670)	(403,386)	(670,991)
15 PF ARAM DFIT Adj	(654,491)	-	(654,491)	-	(654,491)									(500,182)	(242,622)	41,022	17,443	29,848

	A	B	C	D	E	F
2	<b>Allocation based on Projection: 20</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
3			Excess Def	Excess Def	Excess Def	Excess Def
4	*AMR-Elec	E	(9,973)	(9,972)	(9,973)	(9,972)
5	*AMR-Gas	GN	(4,325)	(4,324)	(4,325)	(4,324)
6	*AMR-Util 9	AN	(443)	(443)	(443)	(443)
7	Boulder Park	E	(118,609)	(124,420)	(125,828)	(110,051)
8	Buildings	AA	(19,034)	(35,970)	(47,344)	(47,943)
9	Colstrip 3	E	(826,211)	(847,608)	(813,192)	(284,092)
10	Colstrip 4	E	(618,223)	(774,473)	(784,967)	(511,840)
11	Computer Equipment	AA	(235,886)	(0)	0	-
12	CS 2	E	(82,609)	(97,805)	(272,389)	(524,891)
13	Electric Distribution	E	(2,181,704)	(2,339,550)	(2,391,154)	(2,305,430)
14	<b>Gas Distribution</b>	<b>GN</b>	(762,571)	(857,345)	(920,371)	(985,190)
15	General Transportation	AA	(534,736)	(568,331)	(582,515)	(535,896)
16	General Other	AA	(569,365)	(552,482)	(561,325)	(532,594)
17	Hydro Production	E	(509,229)	(523,341)	(514,905)	(495,578)
18	Intangible Plant	AA	(2,356,081)	(2,350,660)	(2,370,066)	(1,904,141)
19	Kettle Falls	E	(326,738)	(266,481)	(105,828)	(87,575)
20	Kettle Falls CT	E	(1,886)	(16,028)	(38,017)	(38,017)
21	Land	AA	(808)	(847)	(858)	(829)
22	<b>OR Distribution</b>	<b>GS</b>	(296,795)	(351,218)	(419,031)	(460,794)
23	Other Production	E	(6,529)	(4,465)	(3,445)	(1,251)
24	Rathdrum Turbine	E	(368,840)	(387,178)	(404,080)	(406,083)
25	Solar Production	E	(5,746)	(3,453)	(3,558)	(3,558)
26	Transmission	E	(625,800)	(664,129)	(785,453)	(796,995)
27	Total		(10,462,141)	(10,780,523)	(11,159,065)	(10,047,487)
28	<b>SOURCE: Report 215/216/260</b>		(10,462,141)	(10,780,523)	(11,159,065)	(10,047,487)
29						
30	CD AA Four Factor		100.000%	69.822%	20.882%	9.296%
31	CD AN Four Factor		100.000%	77.318%	22.682%	0.000%
32						
33						
34	<b>2021</b>		Total	Electric	Gas North	Gas South
35	Electric	E	(5,682,097)	(5,682,097)		
36	GAS	GN	(766,896)		(766,896)	
37	GAS-Oregon	GS	(296,795)			(296,795)
38	Utility - CD AA	AA	(3,715,910)	(2,594,523)	(775,956)	(345,431)
39	Utility - CD AN	AN	(443)	(342)	(100)	-
40						
41	Total		(10,462,141)	(8,276,962)	(1,542,953)	(642,226)
42	Diff		-			
43	Check figure		0			
44						
45	<b>2022</b>		Total	Electric	Gas North	Gas South
46	Electric	E	(6,058,903)	(6,058,903)		
47	GAS	GN	(861,670)		(861,670)	
48	GAS-Oregon	GS	(351,218)			(351,218)
49	Utility - CD AA	AA	(3,508,290)	(2,449,558)	(732,601)	(326,131)
50	Utility - CD AN	AN	(443)	(342)	(100)	-
51						
52	Total		(10,780,523)	(8,508,804)	(1,594,371)	(677,348)
53	Diff		0			
54	Check figure		-			

**Allocation Factors - Four Factor**  
**12/31/2020**

Electric				<u>WA</u>	<u>ID</u>				
				69.189%	30.811%	100.000%			
Gas North				72.593%	27.407%	100.000%			
	<u>Electric</u>	<u>Gas North</u>	<u>Oregon</u>	<u>WA E</u>	<u>ID E</u>	<u>WA G</u>	<u>ID G</u>	<u>OR</u>	
CD.AA	69.822%	20.882%	9.296%	48.309%	21.513%	15.159%	5.723%	9.296%	100.000%
CD.AN	77.318%	22.682%		53.496%	23.822%	16.466%	6.216%		100.000%