

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

| Line No. | DESCRIPTION | Pro Forma IS/IT Expense E-PIT |
|--------------------------------|-------------------------------------|--|
| | Adjustment Number | 3.08 |
| | Workpaper Reference | E-PIT |
| 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 | 2,013 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 2,013 |
| 25 | Total Electric Expenses | 2,013 |
| 26 | OPERATING INCOME BEFORE FIT | (2,013) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (423) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$1,590) |
| 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
Washington Jurisdiction
Proforma IS/IT Adjustment
For the Twelve Months ended December 31, 2019

| | ISIT-2 | CD AA | ISIT-2 | CD AN | CD WA | ISIT-2 | CD ID | ISIT-2 | ED AN | ISIT-2 | ED WA | GD AA | GD OR | Total Costs | | | |
|--|---------|-----------|-----------|-------|--------|---------|---------|--------|-------|--------|-------|----------|----------|-------------|----|-----------|-----------|
| Pro Forma System Non-Labor Costs | \$ | 3,411,127 | \$ | 5,203 | \$ | 521,003 | \$ | - | \$ | - | \$ | (61,501) | \$ | - | \$ | 3,875,832 | |
| Pro Forma System Labor Costs | ISIT-3 | | | | | | | | | | | | | | | | |
| Adjust IS/IT Costs 2021 Pro Forma | \$ | 3,411,127 | \$ | 5,203 | \$ | 521,003 | \$ | - | \$ | - | \$ | (61,501) | \$ | - | \$ | 3,875,832 | |
| <u>Allocated to Washington Electric</u> | | | | | | | | | | | | | | | | | |
| 9 (4-Factor, Common Electric and Gas North) | 0.77874 | | | | | | | | | | | | | | | | |
| 7 (4-Factor, Common All Services) | 0.70578 | | | | | | | | | | | | | | | | |
| 4 (Jurisdictional 4-Factor) | 0.69189 | \$ | 1,665,729 | \$ | 2,803 | \$ | 405,726 | \$ | - | \$ | - | \$ | (61,501) | \$ | - | \$ | 2,012,757 |
| <u>Allocated to Washington Gas</u> | | | | | | | | | | | | | | | | | |
| 9 (4-Factor, Common Electric and Gas North) | 0.22126 | | | | | | | | | | | | | | | | |
| 7 (4-Factor, Common All Services) | 0.20513 | | | | | | | | | | | | | | | | |
| 4 (Jurisdictional 4-Factor) | 0.72593 | \$ | 507,951 | \$ | 836 | \$ | 115,277 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 624,064 |
| <u>Allocated to Idaho Electric</u> | | | | | | | | | | | | | | | | | |
| 9 (4-Factor, Common Electric and Gas North) | 0.77874 | | | | | | | | | | | | | | | | |
| 7 (4-Factor, Common All Services) | 0.70578 | | | | | | | | | | | | | | | | |
| 4 (Jurisdictional 4-Factor) | 0.30811 | \$ | 741,777 | \$ | 1,248 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 743,025 |
| <u>Allocated to Idaho Gas</u> | | | | | | | | | | | | | | | | | |
| 9 (4-Factor, Common Electric and Gas North) | 0.22126 | | | | | | | | | | | | | | | | |
| 7 (4-Factor, Common All Services) | 0.20513 | | | | | | | | | | | | | | | | |
| 4 (Jurisdictional 4-Factor) | 0.27407 | \$ | 191,774 | \$ | 315 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 192,089 |
| <u>Allocated to Oregon</u> | | | | | | | | | | | | | | | | | |
| 7 (4-Factor, Common All Services) | 0.08909 | \$ | 303,897 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 303,897 |
| | | \$ | 1 | | (0.60) | | 0.01 | | - | | - | | - | | - | \$ | 0 |

| Sum of Amount | | | | | | | Incremental |
|--------------------|----------|--------------------------|---------------|---------------|---------------|--------------|-------------|
| Sv | Jur | Systems | 2019 | 2020 | 2021 | | Total |
| CD | AA | Central Systems | \$ 424,561 | \$ 343,959 | \$ 352,473 | | |
| | | Communications Systems | \$ 918,371 | \$ 877,885 | \$ 896,067 | | |
| | | Distributed Systems | \$ 677,821 | \$ 1,151,345 | \$ 1,346,286 | | |
| | | General Business Systems | \$ 8,224,121 | \$ 9,187,506 | \$ 10,694,170 | | |
| | | Network Systems | \$ 1,096,511 | \$ 1,159,481 | \$ 1,181,265 | | |
| | | Security Systems | \$ 996,581 | \$ 1,195,003 | \$ 1,278,834 | | |
| | AA Total | | \$ 12,337,967 | \$ 13,915,178 | \$ 15,749,094 | | |
| | | Adjustment | | \$ 1,577,212 | \$ 1,833,916 | \$ 3,411,127 | |
| CD | AN | Distributed Systems | \$ 79,734 | \$ 84,937 | \$ 84,937 | | |
| | AN Total | | \$ 79,734 | \$ 84,937 | \$ 84,937 | | |
| | | Adjustment | | \$ 5,203 | \$ - | \$ 5,203 | |
| CD | WA | General Business Systems | \$ 125,808 | \$ 309,255 | \$ 342,233 | | |
| | | Network Systems | \$ 85,652 | \$ 131,904 | \$ 134,775 | | |
| | | Security Systems | \$ 165,853 | \$ 376,181 | \$ 421,309 | | |
| | WA Total | | \$ 377,314 | \$ 817,341 | \$ 898,317 | | |
| | | Adjustment | | \$ 440,027 | \$ 80,976 | \$ 521,003 | |
| CD Total | | | \$ 12,795,014 | \$ 14,817,456 | \$ 16,732,347 | | |
| ED | AN | General Business Systems | | | | | |
| | AN Total | | \$ - | \$ - | \$ - | | |
| | | Adjustment | | \$ - | \$ - | \$ - | |
| ED | WA | General Business Systems | \$ 136,733 | \$ 108,271 | \$ 106,207 | | |
| | | Security Systems | \$ 30,975 | \$ - | \$ - | | |
| | WA Total | | \$ 167,708 | \$ 108,271 | \$ 106,207 | | |
| | | Adjustment | | \$ (59,437) | \$ (2,064) | \$ (61,501) | |
| ED Total | | | \$ 167,708 | \$ 108,271 | \$ 106,207 | | |
| Grand Total | | | \$ 12,962,722 | \$ 14,925,727 | \$ 16,838,554 | | |
| | | Total Adjustment | | \$ 1,963,005 | \$ 1,912,827 | \$ 3,875,832 | |

Prep by: _____

Item_BID (Multiple Items) <- removed 4 EIM IDs
 AccountingPeriod (Multiple Items)

| Sum of Amount Svc | Jur | Systems | AccountingYear | | | |
|------------------------------|-----------------|------------------------------|-------------------|-------------------|-------------------|--------------|
| | | | 2019 | 2020 | 2021 | |
| CD | AA | Central Systems | 424,561 | 343,959 | 352,473 | |
| | | Communications Systems | 918,371 | 877,885 | 896,067 | |
| | | Distributed Systems | 677,821 | 1,151,345 | 1,346,286 | |
| | | Network Systems | 1,096,511 | 1,159,481 | 1,181,265 | |
| | | Security Systems | 996,581 | 1,195,003 | 1,278,834 | |
| | | Business Application Systems | 8,224,121 | 9,187,506 | 10,694,170 | |
| | AA Total | | 12,337,967 | 13,915,178 | 15,749,094 | \$ 3,411,127 |
| | AN | Network Systems | 79,734 | 84,937 | 84,937 | |
| | AN Total | | 79,734 | 84,937 | 84,937 | \$ 5,203 |
| | WA | Network Systems | 125,808 | 309,255 | 342,233 | |
| Security Systems | | 85,652 | 131,904 | 134,775 | | |
| Business Application Systems | | 165,853 | 376,181 | 421,309 | | |
| WA Total | | | 377,314 | 817,341 | 898,317 | \$ 521,003 |
| CD Total | | 12,795,014 | 14,817,456 | 16,732,347 | | |
| ED | AN | Business Application Systems | | 0 | | |
| | AN Total | | | 0 | | |
| | WA | Network Systems | 0 | | | |
| | | Security Systems | 30,975 | | | |
| | | Business Application Systems | 136,733 | 108,271 | 106,207 | |
| WA Total | | 167,708 | 108,271 | 106,207 | \$ (61,501) | |
| ED Total | | 167,708 | 108,271 | 106,207 | | |
| Grand Total | | 12,962,722 | 14,925,727 | 16,838,554 | \$ 3,875,832 | |