

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

Line No.	DESCRIPTION	Pro Forma Fee Free Amortization 3.10 E-PFEE
	Adjustment Number	3.10
	Workpaper Reference	E-PFEE
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	97
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	1,235
23	Taxes	-
24	Total Admin. & General	1,235
25	Total Electric Expenses	1,332
26	OPERATING INCOME BEFORE FIT	(1,332)
FEDERAL INCOME TAX		
27	Current Accrual	(280)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1,052)
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 Utilites
 FEE FEE DEFERRAL
 WASHINGTON RATE YEAR 10/01/2021 - 09/31/2022**

Annual Expense

Pro Forma Expense	750,754		
Pro Forma Amortization	523,668		E-FFA-2
Test Year Amortization		ROO E-OPS-12A	E-FFA-2
Adjusted balances	1,274,421		

	Jan 2019 - Dec 2019	Reverse Deferral	Record Amortization of Deferral	Record Rate Year Expense	Adjustment	Total
Customer Collections 903314	\$ 653,924	\$ (653,924)		\$ 750,754	\$ 96,830	\$ 750,754
Regulatory Credits Deferral 407414	\$ (711,613)	\$ 711,613	\$ 523,668		\$ 1,235,281	\$ 523,668
Net Impact	\$ (57,689)	\$ 57,689	\$ 523,668	\$ 750,754	\$ 1,332,111	\$ 1,274,421

Rate Year Expense

10/1/2021	62,562.80	Rate year monthly expense for the period 10/1/2021 through 9/31/2022 is based on the last 4 month average as recorded.
11/1/2021	62,562.80	
12/1/2021	62,562.80	
1/1/2022	62,562.80	
2/1/2022	62,562.80	
3/1/2022	62,562.80	
4/1/2022	62,562.80	
5/1/2022	62,562.80	
6/1/2022	62,562.80	
7/1/2022	62,562.80	
8/1/2022	62,562.80	
9/1/2022	62,562.80	
	750,753.63	

Amortization Expense		
10/1/2021	87,277.97	Amount reset
11/1/2021	87,277.97	
12/1/2021	87,277.97	
1/1/2022	87,277.97	
2/1/2022	87,277.97	
3/1/2022	87,277.97	
4/1/2022	-	2-YR amortization expires
5/1/2022	-	
6/1/2022	-	
7/1/2022	-	
8/1/2022	-	
9/1/2022	-	
	523,667.81	

FEE FREE DEFERRAL & REGULATORY ASSET								
WA	Total		Months to Amortize		24			
Date	Monthly Deferral of Expense	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance	
DR (CR)		4/1/2020 - 3/31/2022	182314 EDWA	182314 ED WA	ED WA	283314 ED WA	283314 ED WA	
2/28/2017	(7,238.28)		7,238.28	7,238.28	2,533.40	(2,533.40)	(2,533.40)	
3/31/2017	(23,366.39)		23,366.39	30,604.67	8,178.24	(8,178.24)	(10,711.64)	
4/30/2017	(21,303.51)		21,303.51	51,908.18	7,456.23	(7,456.23)	(18,167.86)	
5/31/2017	(23,104.88)		23,104.88	75,013.06	8,086.71	(8,086.71)	(26,254.57)	
6/30/2017	(24,872.56)		24,872.56	99,885.61	8,705.40	(8,705.40)	(34,959.96)	
7/31/2017	(26,713.82)		26,713.82	126,599.43	9,349.84	(9,349.84)	(44,309.80)	
8/31/2017	(28,942.48)		28,942.48	155,541.92	10,129.87	(10,129.87)	(54,439.67)	
9/30/2017	(30,512.48)		30,512.48	186,054.40	10,679.37	(10,679.37)	(65,119.04)	
10/31/2017	(32,341.33)		32,341.33	218,395.73	11,319.47	(11,319.47)	(76,438.50)	
11/30/2017	(35,769.43)		35,769.43	254,165.16	12,519.30	(12,519.30)	(88,957.80)	
12/31/2017	(36,456.47)		36,456.47	290,621.62	12,759.76	(12,759.76)	(101,717.57)	
12/31/2017	Tax Reform Transfer to Excess Tax Regulatory Liability						40,687.03	(61,030.54)
1/31/2018	(41,130.02)		41,130.02	331,751.65	8,637.30	(8,637.30)	(69,667.85)	
2/28/2018	(41,627.92)		41,627.92	373,379.56	8,741.86	(8,741.86)	(78,409.71)	
3/31/2018	(45,104.34)		45,104.34	418,483.90	9,471.91	(9,471.91)	(87,881.62)	
4/30/2018	(42,133.75)		42,133.75	460,617.65	8,848.09	(8,848.09)	(96,729.71)	
5/31/2018	(44,224.20)		44,224.20	504,841.85	9,287.08	(9,287.08)	(106,016.79)	
6/30/2018	(43,527.68)		43,527.68	548,369.53	9,140.81	(9,140.81)	(115,157.60)	
7/31/2018	(43,214.29)		43,214.29	591,583.81	9,075.00	(9,075.00)	(124,232.60)	
8/31/2018	(46,109.84)		46,109.84	637,693.65	9,683.07	(9,683.07)	(133,915.67)	
9/30/2018	(45,694.04)		45,694.04	683,387.69	9,595.75	(9,595.75)	(143,511.42)	
10/31/2018	(50,025.89)		50,025.89	733,413.58	10,505.44	(10,505.44)	(154,016.85)	
11/30/2018	(48,169.38)		48,169.38	781,582.96	10,115.57	(10,115.57)	(164,132.42)	
12/31/2018	(48,171.15)		48,171.15	829,754.11	10,115.94	(10,115.94)	(174,248.36)	
1/31/2019	(53,383.69)		53,383.69	883,137.80	11,210.57	(11,210.57)	(185,458.94)	
2/28/2019	(51,764.75)		51,764.75	934,902.55	10,870.60	(10,870.60)	(196,329.53)	
3/31/2019	(54,658.10)		54,658.10	989,560.65	11,478.20	(11,478.20)	(207,807.74)	
4/30/2019	(54,764.45)		54,764.45	1,044,325.10	11,500.53	(11,500.53)	(219,308.27)	
5/31/2019	(55,287.39)		55,287.39	1,099,612.49	11,610.35	(11,610.35)	(230,918.62)	
6/30/2019	(51,812.21)		51,812.21	1,151,424.70	10,880.56	(10,880.56)	(241,799.19)	
7/31/2019	(55,028.12)		55,028.12	1,206,452.82	11,555.90	(11,555.90)	(253,355.09)	
8/31/2019	(56,939.73)		56,939.73	1,263,392.55	11,957.34	(11,957.34)	(265,312.44)	
9/30/2019	(55,337.49)		55,337.49	1,318,730.04	11,620.87	(11,620.87)	(276,933.31)	
10/31/2019	(59,299.59)		59,299.59	1,378,029.62	12,452.91	(12,452.91)	(289,386.22)	
11/30/2019	(57,689.44)		57,689.44	1,435,719.06	12,114.78	(12,114.78)	(301,501.00)	
12/31/2019	(60,011.50)		60,011.50	1,495,730.56	12,602.41	(12,602.41)	(314,103.42)	
1/31/2020	(64,983.14)		64,983.14	1,560,713.70	13,646.46	(13,646.46)	(327,749.88)	
2/29/2020	(62,592.81)		62,592.81	1,623,306.51	13,144.49	(13,144.49)	(340,894.37)	
3/31/2020	(62,846.92)		62,846.92	1,686,153.42	13,197.85	(13,197.85)	(354,092.22)	
4/30/2020		64,582.53	(64,582.53)	1,621,570.89	(13,562.33)	13,562.33	(340,529.89)	
5/31/2020		64,582.53	(64,582.53)	1,556,988.36	(13,562.33)	13,562.33	(326,967.55)	
6/30/2020		64,582.53	(64,582.53)	1,492,405.82	(13,562.33)	13,562.33	(313,405.22)	
7/31/2020		64,582.53	(64,582.53)	1,427,823.29	(13,562.33)	13,562.33	(299,842.89)	
8/31/2020		64,582.53	(64,582.53)	1,363,240.75	(13,562.33)	13,562.33	(286,280.56)	
9/30/2020		64,582.53	(64,582.53)	1,298,658.22	(13,562.33)	13,562.33	(272,718.23)	
10/31/2020		64,582.53	(64,582.53)	1,234,075.68	(13,562.33)	13,562.33	(259,155.89)	
11/30/2020		64,582.53	(64,582.53)	1,169,493.15	(13,562.33)	13,562.33	(245,593.56)	
12/31/2020		64,582.53	(64,582.53)	1,104,910.62	(13,562.33)	13,562.33	(232,031.23)	
1/31/2021		64,582.53	(64,582.53)	1,040,328.08	(13,562.33)	13,562.33	(218,468.90)	

FEE FREE DEFERRAL & REGULATORY ASSET							
			Months to Amortize		24		
WA	Total						
Date	Monthly Deferral of Expense	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)		4/1/2020 - 3/31/2022	182314 EDWA	182314 ED WA	ED WA	283314 ED WA	283314 ED WA
2/28/2021		64,582.53	(64,582.53)	975,745.55	(13,562.33)	13,562.33	(204,906.56)
3/31/2021		64,582.53	(64,582.53)	911,163.01	(13,562.33)	13,562.33	(191,344.23)
4/30/2021		64,582.53	(64,582.53)	846,580.48	(13,562.33)	13,562.33	(177,781.90)
5/31/2021		64,582.53	(64,582.53)	781,997.94	(13,562.33)	13,562.33	(164,219.57)
6/30/2021		64,582.53	(64,582.53)	717,415.41	(13,562.33)	13,562.33	(150,657.24)
7/31/2021		64,582.53	(64,582.53)	652,832.88	(13,562.33)	13,562.33	(137,094.90)
8/31/2021		64,582.53	(64,582.53)	588,250.34	(13,562.33)	13,562.33	(123,532.57)
9/30/2021		64,582.53	(64,582.53)	523,667.81	(13,562.33)	13,562.33	(109,970.24)
10/31/2021		87,277.97	(87,277.97)	436,389.84	(18,328.37)	18,328.37	(91,641.87)
11/30/2021		87,277.97	(87,277.97)	349,111.87	(18,328.37)	18,328.37	(73,313.49)
12/31/2021		87,277.97	(87,277.97)	261,833.90	(18,328.37)	18,328.37	(54,985.12)
1/31/2022		87,277.97	(87,277.97)	174,555.94	(18,328.37)	18,328.37	(36,656.75)
2/28/2022		87,277.97	(87,277.97)	87,277.97	(18,328.37)	18,328.37	(18,328.37)
3/31/2022		87,277.97	(87,277.97)	-	(18,328.37)	18,328.37	(0.00)
	(1,686,153.42)	1,686,153.42	-		40,687.03	(0.00)	
	Rate Period Expense		523,668	G-DDC-1			
	Test Period Expense		653,924				
<p>1 Monthly amounts per deferral and amounts recorded per GL vary from monthly billing from FISERV due to timing lag of recording the expense. Actual expense for calendar year 2019 totaled \$653,924. Monthly amounts above represent actual activity used to determine the two-year amortization expense.</p>							

Row Labels	Column Labels		WA		Total Sum of Electric Amount	Total Sum of Gas North Amount						
	ID	Sum of Electric Amount	Sum of Gas North Amount	Sum of Electric Amount				Sum of Gas North Amount				
903314	\$	434,990	\$	283,255	\$	904,175	\$	588,782	\$	1,339,166	\$	872,038
201902	\$	22,112	\$	14,368	\$	47,959	\$	31,163	\$	70,071	\$	45,531
201906	\$	26,335	\$	17,112	\$	54,764	\$	35,585	\$	81,100	\$	52,697
201904	\$	24,214	\$	15,734	\$	51,765	\$	33,636	\$	75,979	\$	49,370
201903	\$	25,119	\$	16,322	\$	53,384	\$	34,688	\$	78,503	\$	51,010
201905	\$	28,035	\$	18,217	\$	54,658	\$	35,516	\$	82,693	\$	53,733
201907	\$	52,198	\$	33,917	\$	107,100	\$	69,592	\$	159,298	\$	103,509
201908	\$	27,309	\$	17,745	\$	55,028	\$	35,756	\$	82,337	\$	53,502
201909	\$	27,220	\$	17,687	\$	56,940	\$	36,999	\$	84,159	\$	54,685
201910	\$	26,065	\$	16,936	\$	55,337	\$	35,957	\$	81,402	\$	52,894
201911	\$	29,205	\$	18,977	\$	59,300	\$	38,532	\$	88,505	\$	57,509
201912	\$	27,252	\$	17,708	\$	57,689	\$	37,486	\$	84,942	\$	55,194
202001	\$	28,704	\$	18,796	\$	59,828	\$	39,178	\$	88,532	\$	57,974
202002	\$	29,634	\$	19,405	\$	64,983	\$	42,553	\$	94,617	\$	61,958
202003	\$	29,864	\$	19,556	\$	62,593	\$	40,988	\$	92,457	\$	60,544
202004	\$	31,724	\$	20,774	\$	62,847	\$	41,154	\$	94,570	\$	61,928
Grand Total	\$	434,990	\$	283,255	\$	904,175	\$	588,782	\$	1,339,166	\$	872,038
				\$	62,563	\$	40,968	4 MO Avg				

2019 TY 903 WA E

\$ 653,924

2019 TY 903 WA G

\$ 424,909

Row Labels	Column Labels		WA		Total Sum of Electric Amount	Total Sum of Gas North Amount						
	ID	Sum of Electric Amount	Sum of Gas North Amount	Sum of Electric Amount				Sum of Gas North Amount				
407414	\$	(338,180)	\$	(219,723)	\$	(841,504)	\$	(547,452)	\$	(1,179,684)	\$	(767,175)
201903	\$	(47,231)	\$	(30,690)	\$	(101,343)	\$	(65,851)	\$	(148,574)	\$	(96,541)
201904	\$	(24,214)	\$	(15,734)	\$	(51,765)	\$	(33,636)	\$	(75,979)	\$	(49,370)
201906	\$	(54,371)	\$	(35,329)	\$	(109,423)	\$	(71,101)	\$	(163,793)	\$	(106,430)
201907	\$	(27,635)	\$	(17,957)	\$	(55,287)	\$	(35,925)	\$	(82,923)	\$	(53,882)
201908	\$	(51,872)	\$	(33,706)	\$	(106,840)	\$	(69,423)	\$	(158,712)	\$	(103,129)
201909	\$	(27,220)	\$	(17,687)	\$	(56,940)	\$	(36,999)	\$	(84,159)	\$	(54,685)
201911	\$	(55,270)	\$	(35,913)	\$	(114,637)	\$	(74,489)	\$	(169,907)	\$	(110,403)
201912	\$	(54,504)	\$	(35,416)	\$	(115,379)	\$	(74,971)	\$	(169,883)	\$	(110,387)
202001	\$	15,863	\$	10,388	\$	(2,315)	\$	(1,516)	\$	13,548	\$	8,872
202003	\$	(11,726)	\$	(7,679)	\$	(127,576)	\$	(83,541)	\$	(139,302)	\$	(91,220)
Grand Total	\$	(338,180)	\$	(219,723)	\$	(841,504)	\$	(547,452)	\$	(1,179,684)	\$	(767,175)

2019 TY 407 WA E

\$ (711,613)

2019 TY 407 WA G

\$ (462,395)

\$ 653,924