

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

Line No.	DESCRIPTION	Pro Forma EIM Capital/Expense
	Adjustment Number	3.18
	Workpaper Reference	E-PEIM
	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	1,386
8	Purchased Power	-
9	Depreciation/Amortization	91
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	1,477
	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	1,319
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	1,319
25	Total Electric Expenses	2,796
26	OPERATING INCOME BEFORE FIT	(2,796)
	FEDERAL INCOME TAX	
27	Current Accrual	(587)
28	Debt Interest	(49)
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$2,160)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$6,595
33	Production	3,082
34	Transmission	1,098
35	Distribution	-
36	General	-
37	Total Plant in Service	10,775
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	(990)
39	Production	(80)
40	Transmission	(30)
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	(1,100)
44	NET PLANT	9,675
45	DEFERRED TAXES	(317)
46	Net Plant After DFIT	9,358
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$9,358

Plant	Electric
Add EIM Plant (9/30/2022 AMA Amount)	10,775,133
Plant	<u>10,775,133</u>
A/D	
Add EIM Plant (9/30/2022 AMA Amount)	(1,099,539)
A/D	<u>(1,099,539)</u>
ADFIT	
Add EIM Plant (9/30/2022 AMA Amount)	<u>(316,974)</u>
Net Rate Base	<u>9,358,620</u>
Expenses:	
Add Depreciation Expense	<u>1,409,440</u>
Depreciation Expense	<u>1,409,440</u>

See additional workpapers for EIM pro forma labor and other expenses included with Adjustment PF 3.18 Pro Forma EIM Capital/Expense.

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Production	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889
Transmission	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164
Intangibles	2,475,338	2,475,338	2,475,338	2,475,338	2,475,338	2,475,338	10,081,015	10,081,015	10,081,015	10,081,015	10,081,015	10,081,015	10,081,015	6,595,080
Total Cost	6,655,391	6,655,391	6,655,391	6,655,391	6,655,391	6,655,391	14,261,068	14,261,068	14,261,068	14,261,068	14,261,068	14,261,068	14,261,068	10,775,133
Production	(45,648)	(51,298)	(56,948)	(62,598)	(68,248)	(73,898)	(79,549)	(85,199)	(90,849)	(96,499)	(102,149)	(107,799)	(113,449)	(79,549)
Transmission	(19,095)	(20,980)	(22,866)	(24,751)	(26,636)	(28,521)	(30,406)	(32,292)	(34,177)	(36,062)	(37,947)	(39,832)	(41,717)	(30,406)
Intangibles	(517,577)	(558,833)	(600,088)	(641,344)	(682,600)	(723,855)	(828,492)	(996,509)	(1,164,525)	(1,332,542)	(1,500,559)	(1,668,576)	(1,836,593)	(989,584)
Total A/D	(582,320)	(631,111)	(679,902)	(728,693)	(777,484)	(826,275)	(938,446)	(1,113,999)	(1,289,551)	(1,465,103)	(1,640,655)	(1,816,208)	(1,991,760)	(1,099,539)
ADFIT	(159,616)	(170,007)	(180,398)	(190,789)	(243,299)	(295,809)	(335,008)	(360,898)	(386,788)	(412,678)	(438,568)	(464,458)	(490,347)	(316,974)
Production		5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650	67,802
Transmission		1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	22,622
Intangibles		41,256	41,256	41,256	41,256	41,256	104,636	168,017	168,017	168,017	168,017	168,017	168,017	1,319,016
Total Deprec Exp		48,791	48,791	48,791	48,791	48,791	112,172	175,552	175,552	175,552	175,552	175,552	175,552	1,409,440

	GL FERC	Func Group	Deprecia	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	2020 Total
Ending Plant Balance	101000	Production	0.022	-	-	-	-	-	275,860	275,860	275,860	418,823	443,098	1,183,796	1,376,460	1,376,460
		Transmission	0.0206	-	-	-	-	-	-	95,612	216,693	216,693	382,789	485,767	638,642	638,642
		Intangibles	0.200	248,725	286,402	297,349	309,096	309,096	337,786	386,865	386,865	528,171	690,875	1,031,053	1,147,268	1,147,268
	101000 Total			248,725	286,402	297,349	309,096	309,096	613,646	758,336	879,417	1,163,687	1,516,762	2,700,616	3,162,371	3,162,371
Additions	101000	Production		-	-	-	-	-	275,860	-	-	142,963	24,274	740,698	192,665	1,376,460
		Transmission		-	-	-	-	-	-	95,612	121,081	-	166,097	102,977	152,876	638,642
		Intangibles		248,725	37,677	10,947	11,748	-	28,689	49,079	-	141,306	162,704	340,178	116,215	1,147,268
	101000 Total		248,725	37,677	10,947	11,748	-	304,549	144,691	121,081	284,270	353,075	1,183,854	461,755	3,162,371	
Depreciation Expense Calculat	101000	Production		-	-	-	-	-	253	506	506	637	790	1,491	2,347	6,529
		Transmission		-	-	-	-	-	-	82	268	372	515	746	965	2,947
		Intangibles		2,073	4,459	4,865	5,054	5,152	5,391	6,039	6,448	7,625	10,159	14,349	18,153	89,765
	101000 Total		2,073	4,459	4,865	5,054	5,152	5,644	6,627	7,222	8,634	11,463	16,586	21,465	99,242	
Accumulated Depreciation	101000	Production		-	-	-	-	-	(253)	(759)	(1,264)	(1,901)	(2,691)	(4,183)	(6,529)	(6,529)
		Transmission		-	-	-	-	-	-	(82)	(350)	(722)	(1,237)	(1,982)	(2,947)	(2,947)
		Intangibles		(124,362)	(128,822)	(133,686)	(138,740)	(143,892)	(149,282)	(155,321)	(161,769)	(169,394)	(179,553)	(193,902)	(212,055)	(212,055)
	101000 Total		(124,362)	(128,822)	(133,686)	(138,740)	(143,892)	(149,535)	(156,162)	(163,383)	(172,017)	(183,481)	(200,067)	(221,532)	(221,532)	
Year 1 Tax Depreciation Expen	101000	Production	3.75%	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	51,617
		Transmission	3.75%	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	23,949
		Intangibles	33.33%	31,865	31,865	31,865	31,865	31,865	31,865	31,865	31,865	31,865	31,865	31,865	31,865	382,385
	101000 Total		38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	457,951
Year 2 Tax Depreciation Expen	101000	Production	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-
		Transmission	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-
		Intangibles	44.45%	-	-	-	-	-	-	-	-	-	-	-	-	-
	101000 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
Year 3 Tax Depreciation Expen	101000	Production	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-
		Transmission	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-
		Intangibles	14.81%	-	-	-	-	-	-	-	-	-	-	-	-	-
	101000 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Tax Depreciation Expenst	101000	Production		4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	4,301	51,617
		Transmission		1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	1,996	23,949
		Intangibles		31,865	31,865	31,865	31,865	31,865	31,865	31,865	31,865	31,865	31,865	31,865	31,865	382,385
	101000 Total		38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	38,163	457,951
Accumulated Tax Depreciation	101000	Production		(4,301)	(8,603)	(12,904)	(17,206)	(21,507)	(25,809)	(30,110)	(34,412)	(38,713)	(43,014)	(47,316)	(51,617)	(335,512)
		Transmission		(1,996)	(3,992)	(5,987)	(7,983)	(9,979)	(11,975)	(13,970)	(15,966)	(17,962)	(19,958)	(21,953)	(23,949)	(155,669)
		Intangibles		(31,865)	(63,731)	(95,596)	(127,462)	(159,327)	(191,192)	(223,058)	(254,923)	(286,788)	(318,654)	(350,519)	(382,385)	(2,485,500)
	101000 Total		(38,163)	(76,325)	(114,488)	(152,650)	(190,813)	(228,975)	(267,138)	(305,301)	(343,463)	(381,626)	(419,788)	(457,951)	(2,976,681)	
Book/Tax Difference	101000	Production		(4,301)	(8,603)	(12,904)	(17,206)	(21,507)	(25,556)	(29,351)	(33,147)	(36,812)	(40,323)	(43,133)	(45,088)	(317,932)
		Transmission		(1,996)	(3,992)	(5,987)	(7,983)	(9,979)	(11,975)	(13,888)	(15,616)	(17,240)	(18,721)	(19,971)	(21,002)	(148,349)
		Intangibles		92,497	65,091	38,090	11,279	(15,435)	(41,910)	(67,737)	(93,154)	(117,394)	(139,101)	(156,617)	(170,330)	(594,721)
	101000 Total		86,200	52,497	19,199	(13,910)	(46,921)	(79,440)	(110,976)	(141,917)	(171,446)	(198,145)	(219,721)	(236,419)	(1,061,001)	
ADFIT	101000	Production		(903)	(1,807)	(2,710)	(3,613)	(4,517)	(5,367)	(6,164)	(6,961)	(7,730)	(8,468)	(9,058)	(9,468)	(66,766)
		Transmission		(419)	(838)	(1,257)	(1,676)	(2,096)	(2,515)	(2,917)	(3,279)	(3,620)	(3,931)	(4,194)	(4,410)	(31,153)
		Intangibles		19,424	13,669	7,999	2,368	(3,241)	(8,801)	(14,225)	(19,562)	(24,653)	(29,211)	(32,890)	(35,769)	(124,891)
	101000 Total		18,102	11,024	4,032	(2,921)	(9,853)	(16,682)	(23,305)	(29,803)	(36,004)	(41,610)	(46,141)	(49,648)	(222,810)	

	GL FERC	Func Group	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	202201
Ending Plant Balance	101000	Production	1,872,716	1,872,716	1,872,716	1,872,716	2,371,533	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889
		Transmission	924,928	1,024,249	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164
		Intangibles	1,381,114	1,381,114	1,381,114	2,475,338	2,475,338	2,475,338	2,475,338	2,475,338	2,475,338	2,475,338	2,475,338	2,475,338	2,475,338
	101000 Total		4,178,759	4,278,079	4,351,995	5,446,218	5,945,035	6,655,391	6,655,391	6,655,391	6,655,391	6,655,391	6,655,391	6,655,391	6,655,391
Additions	101000	Production	496,256	-	-	-	498,817	710,356	-	-	-	-	-	-	-
		Transmission	286,286	99,320	73,915	-	-	-	-	-	-	-	-	-	-
		Intangibles	233,846	-	-	1,094,223	-	-	-	-	-	-	-	-	-
	101000 Total		1,016,388	99,320	73,915	1,094,223	498,817	710,356	-	-	-	-	-	-	-
Depreciation Expense Calculat	101000	Production	2,978	3,433	3,433	3,433	3,891	4,999	5,650	5,650	5,650	5,650	5,650	5,650	5,650
		Transmission	1,342	1,673	1,822	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885
		Intangibles	21,070	23,019	23,019	32,137	41,256	41,256	41,256	41,256	41,256	41,256	41,256	41,256	41,256
	101000 Total		25,390	28,125	28,274	37,456	47,031	48,140	48,791	48,791	48,791	48,791	48,791	48,791	48,791
Accumulated Depreciation	101000	Production	(9,508)	(12,941)	(16,375)	(19,808)	(23,698)	(28,697)	(34,347)	(39,998)	(45,648)	(51,298)	(56,948)	(62,598)	(68,248)
		Transmission	(4,289)	(5,962)	(7,784)	(9,669)	(11,555)	(13,440)	(15,325)	(17,210)	(19,095)	(20,980)	(22,866)	(24,751)	(26,636)
		Intangibles	(233,125)	(256,143)	(279,162)	(311,299)	(352,555)	(393,810)	(435,066)	(476,322)	(517,577)	(558,833)	(600,088)	(641,344)	(682,600)
	101000 Total		(246,922)	(275,047)	(303,321)	(340,776)	(387,808)	(435,947)	(484,738)	(533,529)	(582,320)	(631,111)	(679,902)	(728,693)	(777,484)
Year 1 Tax Depreciation Expen	101000	Production	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	5,329	-
		Transmission	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	1,436	-
		Intangibles	36,887	36,887	36,887	36,887	36,887	36,887	36,887	36,887	36,887	36,887	36,887	36,887	211,248
	101000 Total		43,653	43,653	43,653	43,653	43,653	43,653	43,653	43,653	43,653	43,653	43,653	211,248	
Year 2 Tax Depreciation Expen	101000	Production	8,281	8,281	8,281	8,281	8,281	8,281	8,281	8,281	8,281	8,281	8,281	8,281	10,260
		Transmission	3,842	3,842	3,842	3,842	3,842	3,842	3,842	3,842	3,842	3,842	3,842	3,842	2,764
		Intangibles	42,497	42,497	42,497	42,497	42,497	42,497	42,497	42,497	42,497	42,497	42,497	42,497	49,194
	101000 Total		54,619	54,619	54,619	54,619	54,619	54,619	54,619	54,619	54,619	54,619	54,619	62,218	
Year 3 Tax Depreciation Expen	101000	Production	-	-	-	-	-	-	-	-	-	-	-	-	7,659
		Transmission	-	-	-	-	-	-	-	-	-	-	-	-	3,554
		Intangibles	-	-	-	-	-	-	-	-	-	-	-	-	14,159
	101000 Total		-	-	-	-	-	-	-	-	-	-	-	25,372	
Total Tax Depreciation Expenst	101000	Production	13,610	13,610	13,610	13,610	13,610	13,610	13,610	13,610	13,610	13,610	13,610	13,610	17,918
		Transmission	5,278	5,278	5,278	5,278	5,278	5,278	5,278	5,278	5,278	5,278	5,278	5,278	6,318
		Intangibles	79,384	79,384	79,384	79,384	79,384	79,384	79,384	79,384	79,384	79,384	79,384	79,384	274,601
	101000 Total		98,272	98,272	98,272	98,272	98,272	98,272	98,272	98,272	98,272	98,272	98,272	298,837	
Accumulated Tax Depreciation	101000	Production	(65,227)	(78,837)	(92,447)	(106,057)	(119,667)	(133,277)	(146,887)	(160,497)	(174,107)	(187,717)	(201,327)	(214,938)	(232,856)
		Transmission	(29,227)	(34,505)	(39,783)	(45,061)	(50,339)	(55,617)	(60,895)	(66,173)	(71,451)	(76,729)	(82,007)	(87,285)	(93,603)
		Intangibles	(461,768)	(541,152)	(620,536)	(699,920)	(779,304)	(858,688)	(938,072)	(1,017,455)	(1,096,839)	(1,176,223)	(1,255,607)	(1,334,991)	(1,609,592)
	101000 Total		(556,223)	(654,495)	(752,766)	(851,038)	(949,310)	(1,047,582)	(1,145,854)	(1,244,126)	(1,342,398)	(1,440,669)	(1,538,941)	(1,637,213)	(1,936,050)
Book/Tax Difference	101000	Production	(55,719)	(65,896)	(76,073)	(86,250)	(95,969)	(104,580)	(112,540)	(120,500)	(128,460)	(136,420)	(144,379)	(152,339)	(164,608)
		Transmission	(24,938)	(28,543)	(31,999)	(35,392)	(38,784)	(42,177)	(45,570)	(48,963)	(52,356)	(55,748)	(59,141)	(62,534)	(66,967)
		Intangibles	(228,644)	(285,009)	(341,374)	(388,621)	(426,749)	(464,877)	(503,006)	(541,134)	(579,262)	(617,390)	(655,519)	(693,647)	(926,992)
	101000 Total		(309,301)	(379,448)	(449,446)	(510,262)	(561,503)	(611,635)	(661,116)	(710,596)	(760,077)	(809,558)	(859,039)	(908,520)	(1,158,566)
ADFIT	101000	Production	(11,701)	(13,838)	(15,975)	(18,112)	(20,153)	(21,962)	(23,633)	(25,305)	(26,977)	(28,648)	(30,320)	(31,991)	(34,568)
		Transmission	(5,237)	(5,994)	(6,720)	(7,432)	(8,145)	(8,857)	(9,570)	(10,282)	(10,995)	(11,707)	(12,420)	(13,132)	(14,063)
		Intangibles	(48,015)	(59,852)	(71,689)	(81,610)	(89,617)	(97,624)	(105,631)	(113,638)	(121,645)	(129,652)	(137,659)	(145,666)	(194,668)
	101000 Total		(64,953)	(79,684)	(94,384)	(107,155)	(117,916)	(128,443)	(138,834)	(149,225)	(159,616)	(170,007)	(180,398)	(190,789)	(243,299)

	GL FERC	Func Group	202202	202203	202204	202205	202206	202207	202208	202209
Ending Plant Balance	101000	Production	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889	3,081,889
		Transmission	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164	1,098,164
		Intangibles	2,475,338	10,081,015	10,081,015	10,081,015	10,081,015	10,081,015	10,081,015	10,081,015
	101000 Total		6,655,391	14,261,068	14,261,068	14,261,068	14,261,068	14,261,068	14,261,068	14,261,068
Additions	101000	Production	-	-	-	-	-	-	-	-
		Transmission	-	7,605,678	-	-	-	-	-	-
		Intangibles	-	-	-	-	-	-	-	-
	101000 Total		-	7,605,678	-	-	-	-	-	-
Depreciation Expense Calculat	101000	Production	5,650	5,650	5,650	5,650	5,650	5,650	5,650	5,650
		Transmission	1,885	1,885	1,885	1,885	1,885	1,885	1,885	1,885
		Intangibles	41,256	104,636	168,017	168,017	168,017	168,017	168,017	168,017
	101000 Total		48,791	112,172	175,552	175,552	175,552	175,552	175,552	175,552
Accumulated Depreciation	101000	Production	(73,898)	(79,549)	(85,199)	(90,849)	(96,499)	(102,149)	(107,799)	(113,449)
		Transmission	(28,521)	(30,406)	(32,292)	(34,177)	(36,062)	(37,947)	(39,832)	(41,717)
		Intangibles	(723,855)	(828,492)	(996,509)	(1,164,525)	(1,332,542)	(1,500,559)	(1,668,576)	(1,836,593)
	101000 Total		(826,275)	(938,446)	(1,113,999)	(1,289,551)	(1,465,103)	(1,646,655)	(1,816,208)	(1,991,760)
Year 1 Tax Depreciation Expen	101000	Production	-	-	-	-	-	-	-	-
		Transmission	-	-	-	-	-	-	-	-
		Intangibles	211,248	211,248	211,248	211,248	211,248	211,248	211,248	211,248
	101000 Total		211,248	211,248	211,248	211,248	211,248	211,248	211,248	211,248
Year 2 Tax Depreciation Expen	101000	Production	10,260	10,260	10,260	10,260	10,260	10,260	10,260	10,260
		Transmission	2,764	2,764	2,764	2,764	2,764	2,764	2,764	2,764
		Intangibles	49,194	49,194	49,194	49,194	49,194	49,194	49,194	49,194
	101000 Total		62,218	62,218	62,218	62,218	62,218	62,218	62,218	62,218
Year 3 Tax Depreciation Expen	101000	Production	7,659	7,659	7,659	7,659	7,659	7,659	7,659	7,659
		Transmission	3,554	3,554	3,554	3,554	3,554	3,554	3,554	3,554
		Intangibles	14,159	14,159	14,159	14,159	14,159	14,159	14,159	14,159
	101000 Total		25,372	25,372	25,372	25,372	25,372	25,372	25,372	25,372
Total Tax Depreciation Expenst	101000	Production	17,918	17,918	17,918	17,918	17,918	17,918	17,918	17,918
		Transmission	6,318	6,318	6,318	6,318	6,318	6,318	6,318	6,318
		Intangibles	274,601	274,601	274,601	274,601	274,601	274,601	274,601	274,601
	101000 Total		298,837	298,837	298,837	298,837	298,837	298,837	298,837	298,837
Accumulated Tax Depreciation	101000	Production	(250,774)	(268,693)	(286,611)	(304,530)	(322,448)	(340,367)	(358,285)	(376,203)
		Transmission	(99,921)	(106,238)	(112,556)	(118,874)	(125,192)	(131,510)	(137,828)	(144,146)
		Intangibles	(1,884,193)	(2,158,793)	(2,433,394)	(2,707,995)	(2,982,596)	(3,257,197)	(3,531,797)	(3,806,398)
	101000 Total		(2,234,887)	(2,533,725)	(2,832,562)	(3,131,399)	(3,430,236)	(3,729,073)	(4,027,910)	(4,326,747)
Book/Tax Difference	101000	Production	(176,876)	(189,144)	(201,413)	(213,681)	(225,949)	(238,217)	(250,486)	(262,754)
		Transmission	(71,399)	(75,832)	(80,265)	(84,698)	(89,130)	(93,563)	(97,996)	(102,429)
		Intangibles	(1,160,337)	(1,330,302)	(1,436,886)	(1,543,469)	(1,650,053)	(1,756,637)	(1,863,221)	(1,969,805)
	101000 Total		(1,408,613)	(1,595,278)	(1,718,563)	(1,841,848)	(1,965,133)	(2,088,418)	(2,211,703)	(2,334,988)
ADFIT	101000	Production	(37,144)	(39,720)	(42,297)	(44,873)	(47,449)	(50,026)	(52,602)	(55,178)
		Transmission	(14,994)	(15,925)	(16,856)	(17,787)	(18,717)	(19,648)	(20,579)	(21,510)
		Intangibles	(243,671)	(279,363)	(301,746)	(324,129)	(346,511)	(368,894)	(391,276)	(413,659)
	101000 Total		(295,809)	(335,008)	(360,898)	(386,788)	(412,678)	(438,568)	(464,458)	(490,347)

Washington Electric 2020 EIM Additions

Erval	Depreciation category	Project	Percent included	Total (including Residual CWIP)
7141	Elec Transmission 350-359	BI_XS907 - Trans SS BI Substation Metering - EIM	100%	517,563
7141	Hydro 331-336	BI_AG019 - EIM Low Side Metering Upgrades - Generatio	100%	538,862
7141	Hydro 331-336	BI_AG020 - EIM High Side Metering Upgrades - Generatic	100%	837,600
7141	Software 303	BI_20N09 - ET BI Hardware/Software - EIM	100%	310,777
7141	Elec Transmission 350-359	BI_XS909 - Trans HS Metering -EIM	100%	121,082
7141	Software 303	BI_YS908 - System Ops SCADA Upgrades	100%	59,569
7142	Software 303	BI_19N09 - ET BI Network - EIM	100%	776,925
				3,162,378
				EIM 2020 PF

All projects complete prior to new rates going into effect, prior to rate effective period.

Washington Electric -2021 EIM Additions

Erval	Depreciation category	Project	Percent inclu	1	2	3	4
				Forecast	Forecast	Forecast	Forecast
				Jan	Feb	Mar	Apr
7141	Elec Transmission 350-359	BI_XS907 - Trans SS BI Substation Metering - EIM	100%	\$ 286,286	\$ 99,320	\$ 73,915	\$ -
7141	Software 303	BI_19N09 - ET BI Network - EIM	100%	\$ 78,122	\$ -	\$ -	\$ -

EIM Incremental FTE Plan													
VP	Department	Role #	Position	Proposed Market Level	Exp. Hire Date	Est. 2020 Salary	Est 2021 Sal	Est 2022 Sal	Est 2023 Sal	Sal less OL	2021 Sal Less OL	2022 Sal Less OL	2023 Sal Less OL
Thackston	Power Supply Operations	1	EIM Program Manager	11	Jan-19	\$ 123,000	\$ 126,075	\$ 129,227	\$ 132,458	110,036	\$ 112,787	\$ 115,606	\$ 118,497
		2	OCM	9	Sep-20	\$ 75,000	\$ 76,875	\$ 78,797	\$ 80,767	67,095	\$ 68,772	\$ 70,492	\$ 72,254
		4	Analyst	12	Jul-21	\$ 140,000	\$ 143,500	\$ 147,088	\$ 150,765	125,244	\$ 128,375	\$ 131,584	\$ 134,874
Rosentrater	System Operations	7	EIM BA Operator SME	10	Feb-20	\$ 138,575	\$ 142,040	\$ 145,591	\$ 149,230	\$ 123,969	\$ 127,069	\$ 130,245	\$ 133,502
		6	EMS Modeling Engineer	11	Jun-20	\$ 129,000	\$ 132,225	\$ 135,531	\$ 138,919	\$ 115,403	\$ 118,288	\$ 121,246	\$ 124,277
		5	EIM BA Analyst	12	Jul-21	\$ 120,000	\$ 123,000	\$ 126,075	\$ 129,227	107,352	\$ 110,036	\$ 112,787	\$ 115,606
		7	EIM BA Operator	10	Sep-20	\$ 113,798	\$ 117,269	\$ 125,169	\$ 128,299	\$ 101,804	\$ 104,349	\$ 106,958	\$ 109,631
		7	EIM BA Operator	10	Sep-20	\$ 113,798	\$ 117,269	\$ 125,169	\$ 128,299	\$ 101,804	\$ 104,349	\$ 106,958	\$ 109,631
		7	EIM BA Operator	10	Jan-21	\$ 113,798	\$ 126,519	\$ 136,728	\$ 140,146	\$ 101,804	\$ 104,349	\$ 106,958	\$ 109,631
		7	EIM BA Operator	10	Jan-21	\$ 113,798	\$ 126,519	\$ 136,728	\$ 140,146	\$ 101,804	\$ 104,349	\$ 106,958	\$ 109,631
		7	EIM BA Operator (Relief)	10	Mar-21	\$ 113,798	\$ 100,844	\$ 143,073	\$ 146,650	\$ 101,804	\$ 104,349	\$ 106,958	\$ 109,631
		8	Training Admin	9	Mar-22	\$ 80,000	\$ 82,000	\$ 84,050	\$ 86,151	\$ 71,568	\$ 73,357	\$ 75,191	\$ 77,071
		3	Sr Engineer	10	Jan-20	\$ 100,000	\$ 30,750	\$ 31,519	\$ 32,307	\$ 89,460	\$ 27,509	\$ 28,197	\$ 28,902
TBD	EIM Settlements	9	Settlements Manager	11	Sep-20	\$ 123,000	\$ 126,075	\$ 129,227	\$ 132,458	110,036	\$ 112,787	\$ 115,606	\$ 118,497
		11	Settlements Meter Analyst	10	Apr-21	\$ 107,000	\$ 109,675	\$ 112,417	\$ 115,227	95,722	\$ 98,115	\$ 100,568	\$ 103,082
		10	Settlement Analyst	10	Apr-21	\$ 107,000	\$ 109,675	\$ 112,417	\$ 115,227	95,722	\$ 98,115	\$ 100,568	\$ 103,082
		10	Settlement Analyst	9	Jul-21	\$ 94,000	\$ 96,350	\$ 98,759	\$ 101,228	84,092	\$ 86,195	\$ 88,350	\$ 90,558
		10	Settlement Analyst	9	Jul-21	\$ 94,000	\$ 96,350	\$ 98,759	\$ 101,228	84,092	\$ 86,195	\$ 88,350	\$ 90,558
Kensok	IS/IT	12	Technical Systems Analyst	10	Jun-20	\$ 85,000	\$ 87,125	\$ 89,303	\$ 91,536	76,041	\$ 77,942	\$ 79,891	\$ 81,888
		13	Ops Technical Lead	11	Jun-20	\$ 95,000	\$ 97,375	\$ 99,809	\$ 102,305	84,987	\$ 87,112	\$ 89,289	\$ 91,522
Total						\$ 2,179,565	\$ 2,167,510	\$ 2,285,434	\$ 2,342,570	\$ 1,949,839	\$ 1,934,398	\$ 1,982,758	\$ 2,032,326

Loaded Labor Estimate: 78.05%
 ID Deferral Estimate: 34.36%
 Est. O&M Labor Less Deferral:

Assume 10% of work is tasks such as corp training and office mtgs, etc. and cannot be capitalized
 (Grey cells are formulas; to modify, change exp. Hire date above)

	Est Start	Start Yr	Start Mo	Remaining Months
EIM Program Manager	Jan-19	2019	1	12
OCM	Sep-20	2020	9	4
Analyst	Jul-21	2021	7	6
EIM BA Operator SME	Feb-20	2020	2	11
EMS Modeling Engineer	Jun-20	2020	6	7
EIM BA Analyst	Jul-21	2021	7	6
EIM BA Operator	Sep-20	2020	9	4
EIM BA Operator	Sep-20	2020	9	4
EIM BA Operator	Jan-21	2021	1	12
EIM BA Operator	Jan-21	2021	1	12
EIM BA Operator (Relief)	Mar-21	2021	3	10
Training Admin	Mar-22	2022	3	10
Sr Engineer	Jan-20	2020	1	12
Settlements Manager	Sep-20	2020	9	4
Settlements Meter Analyst	Apr-21	2021	4	9
Settlement Analyst	Apr-21	2021	4	9
Settlement Analyst	Jul-21	2021	7	6
Settlement Analyst	Jul-21	2021	7	6
Technical Systems Analyst	Jun-20	2020	6	7
Ops Technical Lead	Jun-20	2020	6	7

EIM FTE Positions Grouped by New Hire Year	
	New Hires 2019
	New Hires 2020
	New Hires 2021
	New Hires 2022 (Jan - March)
	New Hires 2022 (Apr - Dec)
	New Hires 2023
	Total:
Loaded Labor Estimate:	78.05%

Implementation						Post Go-Live			
2020		2021		2022 (Jan-March)		2022 (April-December)		2023	
Capital	O&M	Capital	O&M	Capital	O&M	Capital	O&M	Capital	O&M
\$ 92,250	\$ 30,750	\$ 84,590	\$ 28,197	\$ 28,902	\$ 9,634	\$ -	\$ 28,902	\$ -	\$ -
\$ -	\$ 25,000	\$ -	\$ 68,772	\$ 11,749	\$ 11,749	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 32,094	\$ 32,094	\$ 39,475	\$ 4,386	\$ -	\$ 32,896	\$ -	\$ 134,874
\$ 68,595	\$ 58,433	\$ 95,302	\$ 31,767	\$ 39,074	\$ 4,342	\$ -	\$ 32,561	\$ -	\$ 133,502
\$ 11,288	\$ 63,963	\$ 17,743	\$ 100,545	\$ 6,062	\$ 34,353	\$ -	\$ 30,311	\$ -	\$ 124,277
\$ -	\$ -	\$ 27,509	\$ 27,509	\$ 33,836	\$ 3,760	\$ -	\$ 28,197	\$ -	\$ 115,606
\$ 9,483	\$ 28,450	\$ 20,870	\$ 83,479	\$ 32,087	\$ 3,565	\$ -	\$ 26,739	\$ -	\$ 109,631
\$ 9,483	\$ 28,450	\$ 20,870	\$ 83,479	\$ 32,087	\$ 3,565	\$ -	\$ 26,739	\$ -	\$ 109,631
\$ -	\$ -	\$ 20,870	\$ 83,479	\$ 32,087	\$ 3,565	\$ -	\$ 26,739	\$ -	\$ 109,631
\$ -	\$ -	\$ 20,870	\$ 83,479	\$ 32,087	\$ 3,565	\$ -	\$ 26,739	\$ -	\$ 109,631
\$ -	\$ -	\$ 17,391	\$ 69,566	\$ 32,087	\$ 3,565	\$ -	\$ 26,739	\$ -	\$ 109,631
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,532	\$ -	\$ 18,798	\$ -	\$ 77,071
\$ 85,000	\$ 15,000	\$ 27,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 20,500	\$ 20,500	\$ 56,393	\$ 56,393	\$ 34,682	\$ 3,854	\$ -	\$ 28,902	\$ -	\$ 118,497
\$ -	\$ -	\$ 36,793	\$ 36,793	\$ 30,170	\$ 3,352	\$ -	\$ 25,142	\$ -	\$ 103,082
\$ -	\$ -	\$ 36,793	\$ 36,793	\$ 30,170	\$ 3,352	\$ -	\$ 25,142	\$ -	\$ 103,082
\$ -	\$ -	\$ 21,549	\$ 21,549	\$ 26,505	\$ 2,945	\$ -	\$ 22,087	\$ -	\$ 90,558
\$ -	\$ -	\$ 32,323	\$ 10,774	\$ 26,505	\$ 2,945	\$ -	\$ 22,087	\$ -	\$ 90,558
\$ 39,667	\$ 9,917	\$ 70,148	\$ 7,794	\$ 23,967	\$ 2,663	\$ -	\$ 19,973	\$ -	\$ 81,888
\$ 44,333	\$ 11,083	\$ 78,401	\$ 8,711	\$ 26,787	\$ 2,976	\$ -	\$ 22,322	\$ -	\$ 91,522
\$ 380,599	\$ 291,544	\$ 718,017	\$ 871,174	\$ 518,320	\$ 120,668	\$ -	\$ 471,017	\$ -	\$ 1,812,674
\$ 677,656	\$ 519,094	\$ 1,278,429	\$ 1,551,126	\$ 922,869	\$ 214,850	\$ -	\$ 838,646	\$ -	\$ 3,227,467
	\$ 178,361		\$ 532,967		\$ 73,822				
	\$ 340,733		\$ 1,018,159		\$ 141,027				

\$ 1,597,398
 Note 7 0.70578
 Note 4 0.69189
\$ 780,044.82

= \$291,544 + \$871,174 = \$1,162,718
 Total EIM

Implementation						Post Go-Live			
2020		2021		2022		2022		2023	
Months	% Capital	Months	% Capital	Months	% Capital	Months	% Capital	Months	% Capital
12	75%	12	75%	4	75%	3	0%		0%
4	0%	12	0%	4	50%		0%		0%
0	0%	6	50%	4	90%	3	0%	12	0%
11	54%	12	75%	4	90%	3	0%	12	0%
7	15%	12	15%	4	15%	3	0%	12	0%
0	0%	6	50%	4	90%	3	0%	12	0%
4	25%	12	20%	4	90%	3	0%	12	0%
4	25%	12	20%	4	90%	3	0%	12	0%
0	0%	12	20%	4	90%	3	0%	12	0%
0	0%	12	20%	4	90%	3	0%	12	0%
0	0%	10	20%	4	90%	3	0%	12	0%
0	0%	0	0%	2	0%	3	0%	12	0%
12	85%	12	100%		0%		0%		0%
4	50%	12	50%	4	90%	3	0%	12	0%
0	75%	9	50%	4	90%	3	0%	12	0%
0	75%	9	50%	4	90%	3	0%	12	0%
0	75%	6	50%	4	90%	3	0%	12	0%
0	75%	6	75%	4	90%	3	0%	12	0%
7	80%	12	90%	4	90%	3	0%	12	0%
7	80%	12	90%	4	90%	3	0%	12	0%

assumes role ends at 2022 EOY
 this role will end after go live

Implementation						Post Go-Live			
2020		2021		2022 (Jan-March)		2022 (April-December)		2023	
Capital	O&M	Capital	O&M	Capital	O&M	Capital	O&M	Capital	O&M
\$ 0.09	\$ 0.03	\$ 0.08	\$ 0.03	\$ 0.03	\$ 0.01	\$ 0.00	\$ 0.03	\$ 0.00	\$ 0.00
\$ 0.29	\$ 0.26	\$ 0.39	\$ 0.44	\$ 0.21	\$ 0.07	\$ 0.00	\$ 0.19	\$ 0.00	\$ 0.77
\$ 0.00	\$ 0.00	\$ 0.25	\$ 0.40	\$ 0.28	\$ 0.03	\$ 0.00	\$ 0.24	\$ 0.00	\$ 0.97
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.01	\$ 0.00	\$ 0.02	\$ 0.00	\$ 0.08
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
\$ 0.38	\$ 0.29	\$ 0.72	\$ 0.87	\$ 0.52	\$ 0.12	\$ 0.00	\$ 0.47	\$ 0.00	\$ 1.81
\$ 0.68	\$ 0.52	\$ 1.28	\$ 1.55	\$ 0.92	\$ 0.21	\$ 0.00	\$ 0.84	\$ 0.00	\$ 3.23

\$ in Millions

Item_BID (Multiple Items)

Sum of Amount Row Labels	Column Labels													2022 Total	Grand Total			
	2019	2020	2021	2022									202210			202211	202212	
				202201	202202	202203	202204	202205	202206	202207	202208	202209						
Itron	13,347	14,560	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	14,560	42,467
MV90 XI	13,347	14,560	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	1,213	14,560	42,467
PCI	0	0	56,640	7,080	7,080	27,159	27,159	27,159	27,159	27,159	27,159	27,159	27,159	27,159	27,159	27,159	285,750	342,390
PRSC Bidding & Scheduling, EESC Scheduling, Energy Accounting System						20,079	20,079	20,079	20,079	20,079	20,079	20,079	20,079	20,079	20,079	20,079	200,790	200,790
OMS - Outage Management System	0	0	56,640	7,080	7,080	7,080	7,080	7,080	7,080	7,080	7,080	7,080	7,080	7,080	7,080	7,080	84,960	141,600
Power Settlements						5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000	50,000
Settle Core Support						5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000	50,000
Grand Total	0	13,347	71,200	8,293	8,293	33,372	33,372	33,372	33,372	33,372	33,372	33,372	33,372	33,372	33,372	33,372	350,310	434,857

10,920 \$ 334,740 IS/IT Expense
 10,920
 0 \$ 219,723 WA Share - 65.64% P/T Ratio
 204,273 Incremental IT expense through September 2022
 140,553
 63,720

Item_BID	(Multiple Items)	<- removed 4 EIM Budget IDs				
AccountingPeriod	(Multiple Items)					
Sum of Amount		AccountingYear				
Svc	Jur	Systems	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
		AN	Network Systems	79,734	84,937	84,937
		AN Total		79,734	84,937	84,937
		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
	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	
ED Total			167,708	108,271	106,207	
Grand Total			12,962,722	14,925,727	16,838,554	

\$ 3,875,832