

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

Line No.	DESCRIPTION	Pro Forma 2020 Short Lived
	Adjustment Number	3.15
	Workpaper Reference	E-CAP5
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	1,966
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	1,966
25	Total Electric Expenses	1,966
26	OPERATING INCOME BEFORE FIT	(1,966)
FEDERAL INCOME TAX		
27	Current Accrual	(413)
28	Debt Interest	(57)
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1,496)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$7,006
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	(3,299)
37	Total Plant in Service	3,707
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	703
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	7,007
43	Total Accumulated Depreciation	7,710
44	NET PLANT	11,417
45	DEFERRED TAXES	(531)
46	Net Plant After DFIT	10,886
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$10,886

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

DESCRIPTION	Adjustment 3.15 Short-Lived Assets			12.31.2020 EOP Adjustment 3.15 Short-Lived Assets
	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	
	OFFSETS			
EXPENSES				
Intangible	(61)	1,669	-	1,608
Production	-	-	-	-
Transmission	-	-	-	-
Distribution	-	-	-	-
General	(398)	755	-	357
Total Electric Expenses	(458)	2,424	-	1,966
RATE BASE				
PLANT IN SERVICE				
Intangible	(1,338)	8,345	-	7,006
Production	-	-	-	-
Transmission	-	-	-	-
Distribution	-	-	-	-
General	(7,430)	4,131	-	(3,299)
Total Plant in Service	(8,769)	12,476	-	3,707
ACCUMULATED DEPRECIATION/AMORT				
Intangible	1,338	(635)	-	703
Production	-	-	-	-
Transmission	-	-	-	-
Distribution	-	-	-	-
General	7,430	(424)	-	7,007
Total Accumulated Depreciation	8,769	(1,059)	-	7,710
NET PLANT	-	11,417	-	11,417
DEFERRED TAXES	-	(531)	-	(531)
Net Plant After DFIT	-	10,886	-	10,886
Additional Detail for Cost of Service				
Depreciation Expense				
Steam	-	-	-	-
Hydro	-	-	-	-
Other	-	-	-	-
Total Production Depreciation Expense	-	-	-	-
Plant in Service				
Steam	-	-	-	-
Hydro	-	-	-	-
Other	-	-	-	-
Total Production Plant in Service	-	-	-	-
Accumulated Depreciation				
Steam	-	-	-	-
Hydro	-	-	-	-
Other	-	-	-	-
Total Production Accumulated Depreciation	-	-	-	-

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	12.31.20	A/D	Tax Rate			Repairs Deduction Rate [2]	Repairs Deduction	Tax Depreciation	2020 Total	12.31.20	Retirements	Reduction in Expense
							1st Year Rate	Corporate Tax Rate	ADFIT							
Generation																
Steam/Thermal	-	-	2.96%	-	-			3.750%	7%	-	-	-	-	-	-	
Hydro	-	-	2.20%	-	-			14.28%	7%	-	-	-	-	-	-	
Other	-	-	3.56%	-	-			20.00%	7%	-	-	-	-	-	-	
Subtotal	-	-		-	-			33.33%		-	-	-	-	-	-	
Transmission	-	-	2.06%	-	-				10%	-	-	-	-	-	-	
Distribution																
Direct	-	-	2.45%	-	-				20%	-	-	-	-	-	-	
AA	-	-	2.45%	-	-				20%	-	-	-	-	-	-	
AN	-	-	2.69%	-	-				20%	-	-	-	-	-	-	
Subtotal	-	-		-	-					-	-	-	-	-	-	
General Plant	443	192	3.79%	17	7				0%	-	63	63	(12)	(7,430)	(398)	
Transportation	-	-	5.42%	-	-				0%	-	-	-	-	-	-	
Hardware	3,688	2,082	20.00%	738	416				0%	-	738	738	(68)	-	-	
Subtotal	4,131	2,273		755	424					-	801	801	(80)	(7,430)	(398)	
Software	8,345	3,177	20.00%	1,669	635				0%	-	2,781	2,781	(451)	(1,338)	(61)	
	8,345	3,177		1,669	635					-	2,781	2,781	(451)	(1,338)	(61)	
Electric Total	12,476	5,450		2,424	1,059					-	3,582	3,582	(531)	(8,769)	(458)	

[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
		CAP20.2	CAP20.2
Generation			
Thermal	Thermal 311-316	-	-
Hydro	Hydro 331-336	-	-
Other	Other Elec Production / Turbines 340-346	-	-
Subtotal		-	-
Transmission			
Elec Transmission	350-359	-	-
Subtotal		-	-
Distribution			
Direct	Elec Distribution 360-373	-	-
AA		-	-
AN		-	-
Subtotal		-	-
General Plant			
Facilities	390-391	-	-
Specifically Allocated	[1]	443	192
Hardware			
Specifically Allocated	[1]	3,688	2,082
Subtotal		4,131	2,273
Transport.			
Transportation and Tools	392 / 396	-	-
Subtotal		-	-
Software			
Specifically Allocated	[1]	8,345	3,177
Subtotal		8,345	3,177
Electric Total		12,476	5,450
		CAP 20	CAP 20

[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%	-	-	-	-	-	-	-	-
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%	2,431,706	2,255,082	176,625	-	1,467,536	1,360,943.06	106,593.07	-
5017	17W01	43.39%	56.44%	0.17%	100.00%	-	-	-	-	-	-	-	-
5018	18W01	3.81%	96.19%	0.00%	100.00%	1,556,778	59,270	1,497,508	-	630,112	23,989.62	606,122.56	-
5019	19W01	0.00%	100.00%	0.00%	100.00%	828,205	-	828,205	-	417,483	-	417,482.63	-
5020	20P01	15.75%	0.90%	83.34%	100.00%	-	-	-	-	-	-	-	-
5022	22P01	23.83%	50.45%	25.71%	100.00%	1,495,682	356,495	754,586	384,602	635,303	151,423.99	320,516.61	163,362.82
5025	25P01	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5026	26W01	1.55%	98.45%	0.00%	100.00%	1,078,967	16,776	1,062,191	-	416,974	6,483.29	410,491.02	-
5028	28W01	0.15%	99.85%	0.00%	100.00%	655,923	956	654,967	-	169,834	247.58	169,586.58	-
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%	1,337,000	366,197	912,564	58,239	651,903	178,552.71	444,953.87	28,396.79
5033	33C09	12.49%	1.89%	85.62%	100.00%	-	-	-	-	-	-	-	-
5037	35N09	60.08%	0.00%	39.92%	100.00%	-	-	-	-	-	-	-	-
5038	38X09	0.78%	99.22%	0.00%	100.00%	693,497	5,434	688,063	-	185,254	1,451.70	183,801.99	-
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%	1,351,251	-	1,351,251	-	289,426	-	289,426.26	-
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%	1,016,999	628,094	388,905	-	580,412	358,459.91	221,952.53	-
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%	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-
5034	34C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5035	35C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
6110	YI303	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%	29,751	-	29,751	-	6,198	-	6,198.18	-
5040	01C11	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
						12,475,760	3,688,303	8,344,615	442,841	5,450,437	2,081,552	3,177,125	191,760

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	-	-	-	-	-	-	-	-
4164	-	-	-	-	-	-	-	-
4192	-	-	-	-	-	-	-	-
5005	-	-	-	-	-	-	-	-
5010	-	-	-	-	-	-	-	-
5014	-	-	-	-	-	-	-	-
5016	2,255,082	176,625	-	2,431,706	1,360,943	106,593	-	1,467,536
5017	-	-	-	-	-	-	-	-
5018	59,270	1,497,508	-	1,556,778	23,990	606,123	-	630,112
5019	-	828,205	-	828,205	-	417,483	-	417,483
5020	-	-	-	-	-	-	-	-
5022	356,495	754,586	384,602	1,495,682	151,424	320,517	163,363	635,303
5025	-	-	-	-	-	-	-	-
5026	16,776	1,062,191	-	1,078,967	6,483	410,491	-	416,974
5027	-	-	-	-	-	-	-	-
5028	956	654,967	-	655,923	248	169,587	-	169,834
5029	-	-	-	-	-	-	-	-
5030	-	-	-	-	-	-	-	-
5031	-	-	-	-	-	-	-	-
5032	366,197	942,315	58,239	1,366,752	178,553	451,152	28,397	658,102
5033	-	-	-	-	-	-	-	-
5034	-	-	-	-	-	-	-	-
5035	-	-	-	-	-	-	-	-
5037	-	-	-	-	-	-	-	-
5038	5,434	688,063	-	693,497	1,452	183,802	-	185,254
5039	-	-	-	-	-	-	-	-
5040	-	-	-	-	-	-	-	-
5142	-	-	-	-	-	-	-	-
5147	-	1,351,251	-	1,351,251	-	289,426	-	289,426
5151	-	-	-	-	-	-	-	-
5152	-	-	-	-	-	-	-	-
5153	-	-	-	-	-	-	-	-
5155	628,094	388,905	-	1,016,999	358,460	221,953	-	580,412
5156	-	-	-	-	-	-	-	-
6110	-	-	-	-	-	-	-	-
7005	-	-	-	-	-	-	-	-
7006	-	-	-	-	-	-	-	-
7060	-	-	-	-	-	-	-	-
7141	-	-	-	-	-	-	-	-
7200	-	-	-	-	-	-	-	-
Grand Total	3,688,303	8,344,615	442,841	12,475,760	2,081,552	3,177,125	191,760	5,450,437

Functional Group	Plant Retirements	Depreciation Rate	Depreciation Expense to Remove for Retirements	2020 Retirements		2020 Depreciation Expense to Remove		Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets
	2020		2020	WA E	WA G	WA E	WA G		WA E - 2020 Retirements			
Thermal 311-316*	3,174,042	2.62%	(83,142)	2,083,441	-	(54,575)	-	-	2,083,441	-	-	-
Hydro 331-336	1,771,168	2.14%	(37,973)	1,162,595	-	(24,926)	-	-	622,847	352,737	187,010	-
Other Elec Production / Turbines 340-346	387,772	3.56%	(13,803)	254,533	-	(9,060)	-	-	-	-	254,533	-
Elec Transmission 350-359	6,200,624	2.08%	(129,249)	4,070,090	-	(84,839)	-	-	1,020,882	2,221,385	827,823	-
Transmission for 2020 Storm Est. **	2,660,512	2.08%	(55,457)	1,746,360	-	(36,402)	-	-	1,746,360	-	-	-
Subtotal Elec Transmission 350-359	8,861,136		(184,705)	5,816,450	-	(121,241)	-	-	2,767,242	2,221,385	827,823	-
Elec Distribution 360-373	7,884,780	2.50%	(197,222)	5,607,199	-	(140,253)	-	-	386,259	538,494	4,682,446	-
Distribution for 2020 Storm Est. **	1,381,880	2.50%	(34,565)	982,713	-	(24,581)	-	-	982,713	-	-	-
Subtotal Elec Distribution 360-373	9,266,660		(231,787)	6,589,912	-	(164,834)	-	-	1,368,972	538,494	4,682,446	-
Gas Distribution 374-387	5,403,752	2.50%	(135,164)	-	3,111,056	-	(77,817)	-	-	-	-	-
Gas Underground Storage 350-357	91,627	1.03%	(948)	-	60,096	-	(622)	-	-	-	-	-
Software 303	17,597,774	actual used	(793,848)	8,398,749	2,369,789	(379,751)	(119,073)	7,060,387	-	-	-	1,338,362
General	25,220,642	actual used	(1,404,995)	13,759,288	2,886,755	(736,716)	(167,731)	-	1,607,935	-	4,721,178	7,430,175
Facilities 390-391	581,878	2.00%	(11,638)	284,143	86,647	(5,683)	(1,733)	-	156,597	-	127,546	-
Transportation and Tools 392 / 396	759,748	2.00%	(15,195)	371,000	113,134	(7,420)	(2,263)	-	-	-	371,000	-
Plant/AD/Depreciation Expense Retirements (j)	73,116,199		(2,913,199)	38,720,111	8,627,478	(1,504,204)	(369,238)	7,060,387	8,607,034	3,112,616	11,171,538	8,768,536
Plant/AD/Depreciation Expense Retirements (j)	71,996,577		(2,894,143)									CAP 20
Variance - due to software and general - no im	1,119,622		(19,055)									

*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
	WA G - 2020 Retirements					WA E - 2020 Depreciation Expense to Remove					WA G - 2020 Depreciation Expense to Remove				
Thermal 311-316*	-	-	-	-	-	-	(54,575)	-	-	-	-	-	-	-	-
Hydro 331-336	-	-	-	-	-	-	(13,354)	(7,563)	(4,009)	-	-	-	-	-	-
Other Elec Production / Turbines 340-346	-	-	-	-	-	-	-	-	(9,060)	-	-	-	-	-	-
Elec Transmission 350-359	-	-	-	-	-	-	(21,280)	(46,304)	(17,256)	-	-	-	-	-	-
Transmission for 2020 Storm Est. **	-	-	-	-	-	-	(55,457)	-	-	-	-	-	-	-	-
Subtotal Elec Transmission 350-359	-	-	-	-	-	-	(76,737)	(46,304)	(17,256)	-	-	-	-	-	-
Elec Distribution 360-373	-	-	-	-	-	-	(9,661)	(13,469)	(117,122)	-	-	-	-	-	-
Distribution for 2020 Storm Est. **	-	-	-	-	-	-	(24,581)	-	-	-	-	-	-	-	-
Subtotal Elec Distribution 360-373	-	-	-	-	-	-	(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	1,992,157	-	-	-	377,632	(319,237)	-	-	-	(60,514)	(100,098)	-	-	-	(18,975)
General	-	363,647	-	847,512	1,675,597	-	(86,094)	-	(252,787)	(397,835)	-	(21,129)	-	(49,244)	(97,358)
Facilities 390-391	-	47,753	-	38,894	-	-	(3,132)	-	(2,551)	-	-	(955)	-	(778)	-
Transportation and Tools 392 / 396	-	-	-	113,134	-	-	-	-	(7,420)	-	-	-	-	(2,263)	-
Plant/AD/Depreciation Expense Retirements (j)	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
Plant/AD/Depreciation Expense Retirements (j)															
Variance - due to software and general - no im															

*The Company included 2020 estimated Thern

**Due to not having historical cost estimates, 1

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		
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%