

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

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
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	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(372)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(372)
25	Total Electric Expenses	(372)
26	OPERATING INCOME BEFORE FIT	372
FEDERAL INCOME TAX		
27	Current Accrual	78
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$294
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
Calculation of Regulatory Expense Adjustment - Electric
Twelve Months Ended December 31, 2019

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense:			
WUTC (1)	1,098,203	1,098,203	
IPUC (1)	574,361		574,361
FERC (2) (3)	2,484,300	1,630,694	853,605
Total Revised Expense	<u>4,156,864</u>	<u>2,728,897</u>	<u>1,427,966</u>
Allocation basis #1 (3)	100.000%	65.640%	34.360%
Less Accrual: (4)			
WUTC	1,370,625	1,370,625	
IPUC	1,004,073		1,004,073
FERC (3)	2,635,695	1,730,070	905,625
Total Accrual	<u>5,010,393</u>	<u>3,100,695</u>	<u>1,909,698</u>
Adjustment	<u>(853,530)</u>	<u>(371,798)</u>	<u>(481,732)</u>

NOTES:

- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2
- (2) Actual FERC payments are shown on workpaper reference page E-RE-4
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A
- (4) Regulatory Fee Accruals are shown on workpaper reference page E-RE-3

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Avista Utilities
WUTC Filing Fees Adjustment
Twelve Months Ended December 31, 2019

	WUTC FEES		
	Total	Washington	Idaho
Electric Revenues: (1)			
Sales to Ultimate Consumers:			
(440) Residential	369,633,360	250,057,929	119,575,431
(442) Commercial / Industrial	431,223,875	291,849,553	139,374,322
(444) Public Street & Highway	7,447,635	4,777,963	2,669,672
(448) Interdepartmental Revenues	1,502,287	1,227,642	274,645
(499) Unbilled	363,995	-136,201	500,196
Total Sales to Ultimate Consumers	810,171,152	547,776,885	262,394,266
Other Operating Revenues:			
(451) Misc Service Revenues	342,546	214,204	128,342
(453) Sales of Water/Water Power - AN	-344,332	-226,020	-118,312
(454) Rent from Electric Property - AN	-123,216	-80,879	-42,337
(454) Rent from Electric Property - Direct	2,669,700	1,442,297	1,227,404
Total Other Operating Revenues	2,544,698	1,349,602	1,195,096
Total Electric Subject to Fees	812,715,850	549,126,487	263,589,363
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.002000	0.002179
REGULATORY FEES	1,672,564	1,098,203	574,361
P/T Ratio		65.64%	34.36%

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

(1) Figures from Results report E-OPS-12A

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