

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

Line No.	DESCRIPTION	Pro Forma Transmission Revenue/Expense
	Adjustment Number	3.00T
	Workpaper Reference	E-PTRAN
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	658
6	Total Electric Revenue	658
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(447)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(447)
	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	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	(447)
26	OPERATING INCOME BEFORE FIT	1,105
	FEDERAL INCOME TAX	
27	Current Accrual	232
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$873
	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 Corporation
- Energy Delivery -
Pro Forma Transmission Expenses/Revenue
(\$000s)

Line No.	A		B	D
	Jan 2019 to Dec 2019		Adjusted	2021-2022 Pro Forma Period
	Actual			
<u>560-71.4, 935.3-.4 TRANSMISSION O&M EXPENSE</u>				
1	ColumbiaGrid Funding	62	-62	0
2	ColumbiaGrid PEFA	157	-157	0
3	ColumbiaGrid Order 1000	25	-25	0
4	NorthernGrid	16	87	103
5	Total Account 560-71.4, 935.3-.4	260	-157	103
<u>566 TRANSMISSION EXP-OPRN-MISCELLANEOUS</u>				
6	NERC CIP	52	21	73
7	PEAK Reliability	928	-928	0
8	RC West	29	383	412
9	Total Account 566	1,009	-524	485
10	TOTAL EXPENSE	1,269	-681	588
			-447	65.64% WA Share
<u>456 OTHER ELECTRIC REVENUE</u>				
Account 456100 Transmission Revenue				
1	OASIS (Non-Firm and ST Firm)	5,474	-812	4,662
2	Bonneville Power Administration	6,413	0	6,413
3	Consolidated Irrigation District	32	0	32
4	East Greenacres Irrigation District	11	0	11
5	Grant County PUD No. 2	28	0	28
6	Spokane Tribe of Indians	29	-11	18
7	Seattle City Light/Tacoma Power (Main Canal)	350	0	350
8	Seattle City Light/Tacoma Power (Summer Falls)	180	0	180
9	Pacificorp (Dry Gulch)	278	0	278
10	City of Spokane Waste to Energy	28	0	28
11	Stimson Lumber Company	9	0	9
12	Hydro Technology Systems	6	0	6
13	Deep Creek Energy LLC	1	0	1
14	Kootenai Electric Cooperative	72	0	72
15	Total 456100 Transmission Revenue	12,911	-823	12,088
Account 456017 Other Electric Revenue - Non-Resource				
16	Columbia Basin Hydropower	8	0	8
17	Palouse Wind O&M	52	0	52
18	Adams Neilson Solar O&M	9	0	9
19	Rattlesnake Flat O&M	0	70	70
	Total 45017 Other Electric Revenue Non-Resource	69	70	139
456120 Parallel Capacity Support Revenue				
20	Bonneville Power Administration	924	0	924
21	Total 456120 Parallel Capacity Support Revenue	924	0	924

Avista Corporation
- Energy Delivery -
Pro Forma Transmission Expenses/Revenue
(\$000s)

Line No.	A		B	D
	Jan 2019 to Dec 2019		Adjusted	2021-2022 Pro Forma Period
	Actual			
456130 Ancillary Service Revenue				
22	Bonneville Power Administration	2,464	-1,370	1,094
23	Consolidated Irrigation District	9	0	9
24	East Greenacres Irrigation District	6	0	6
25	Spokane Tribe of Indians	6	0	6
26	Kootenai Electric Cooperative	23	0	23
27	Total 456130 Ancillary Service Revenue	2,508	-1,370	1,138
456700 Other Electric Revenue - Low Voltage				
28	Consolidated Irrigation District	88	1	89
29	East Greenacres Irrigation District	51	12	63
30	Spokane Tribe of Indians	20	5	25
31	Total 456700 Other Electric Revenue - Low Voltage	159	18	177
456705 Low Voltage BPA				
32	Bonneville Power Administration	1,680	0	1,680
	Total 456705 Low Voltage BPA	1,680	0	1,680
33	TOTAL TRANSMISSION REVENUE	18,251	-2,105	16,146 (1)
34	NET PRO FORMA ADJUSTMENT		1,424	

(1) Transmission revenues are first adjusted from Actual (\$18.251M) to Restated (current authorized \$15.149M) in Adjustment 2.18. Transmission revenues are then adjusted from current authorized (\$15.149M) to Pro Forma level \$16.146M in PF Adj 3.00T.

	Current Authorized System (000s)	Pro Forma System	Adjustment System	65.64% Adjustment WA
Restated Transmission Adj 2.18	\$15,149	\$15,988	\$839	\$551
Direct WA	0	\$107	\$107	\$107
Direct ID	0	\$51	\$51	\$0
Restated Transmission Adj 2.18	\$15,149	\$16,146 (1)		
Pro Forma Change in Transmission Revenues			\$997	\$658
Pro Forma Change in Transmission Expenses			(\$681)	(\$447)
Net Change in Transmission Revenues/Expenses			(\$1,678)	(\$1,105)

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	34,182	888,345	922,527	32,182	583,110	615,292	2,000	305,235	307,235
1	456010	Other Electric Rev-Financial	0	(8,217,823)	(8,217,823)	0	(5,394,179)	(5,394,179)	0	(2,823,644)	(2,823,644)
1	456015	Other Electric Rev-CT Fuel Sales	0	12,636,333	12,636,333	0	8,294,489	8,294,489	0	4,341,844	4,341,844
1	456016	Other Electric Rev-Resource Opt	0	1,749,330	1,749,330	0	1,148,260	1,148,260	0	601,070	601,070
1	456017	Other Electric Rev-Non Resource	0	69,994	69,994	0	45,944	45,944	0	24,050	24,050
1	456018	Other Electric Rev-Extraction	0	357,115	357,115	0	234,410	234,410	0	122,705	122,705
1	456019	Other Electric Rev-Specified	0	900,000	900,000	0	590,760	590,760	0	309,240	309,240
1	456020	Other Electric Rev-Sale of Excess	0	28,792	28,792	0	18,899	18,899	0	9,893	9,893
1	456030	Other Electric Rev-Clearwater	(102,808)	1,131,589	1,028,781	0	742,775	742,775	(102,808)	388,814	286,006
1	456050	Other Electric Rev-Attachment Fees	0	881,767	881,767	0	578,792	578,792	0	302,975	302,975
1	456100	Transmission Revenue of Others	0	12,901,825	12,901,825	0	8,468,758	8,468,758	0	4,433,067	4,433,067
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,516,657	2,516,657	0	1,651,934	1,651,934	0	864,723	864,723
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	1,396,884	0	1,396,884	1,396,884	0	1,396,884	0	0	0
1	456328	Residential Decoupling Deferral	1,529,617	0	1,529,617	1,191,798	0	1,191,798	337,819	0	337,819
1	456329	Amortization Res Decoupling Deferral	1,906,716	0	1,906,716	929,435	0	929,435	977,281	0	977,281
1	456338	Non-res Decoupling Deferred Rev	6,817,603	0	6,817,603	6,714,149	0	6,714,149	103,454	0	103,454
1	456339	Amortization Non-res Decoupling	(2,951,552)	0	(2,951,552)	(2,113,563)	0	(2,113,563)	(837,989)	0	(837,989)
1	456380	Other Electric Revenue-Clearwater	247,184	0	247,184	0	0	0	247,184	0	247,184
1	456700	Other Electric Rev-Low Voltage	158,280	0	158,280	107,499	0	107,499	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,882,332)	(2,882,332)	0	(1,891,963)	(1,891,963)	0	(990,369)	(990,369)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,882,332	2,882,332	0	1,891,963	1,891,963	0	990,369	990,369
1	456730	Other Elec Rev-Intraco Thermal	0	48,037,675	48,037,675	0	31,531,930	31,531,930	0	16,505,745	16,505,745
TOTAL ACCOUNT 456			9,036,106	76,485,275	85,521,381	8,258,384	50,204,935	58,463,319	777,722	26,280,340	27,058,062

2019 Test Year 18,250,432

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
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Period	Currency	456XXX	456100	456100	456100	456100	Pro-Forma				Pro-Forma			456700-ID	456700-WA	456705		
				Long-Term	OASIS	Adjustment	456017	Adjustment	456017	456120	456130	Adjustment	456130					
201901	USD	1,259,756	915,694	563,360	377,615	(25,281)	6,438	5,833	12,271	77,000	214,294	(114,167)	100,127	5,232	9,459	139,973	456100	Transmission Revenue From Others (Long-Term and OASIS ST/NF)
201902	USD	1,533,179	1,148,804	568,097	638,828	(58,121)	5,778	5,833	11,611	77,000	255,268	(114,167)	141,101	5,232	9,458	139,973	456017	Other Elec Rev - O&M (Long-Term)
201903	USD	1,905,192	1,521,008	618,591	969,916	(67,499)	5,778	5,833	11,611	77,000	255,076	(114,167)	140,909	5,232	9,458	139,973	456120	BPA Parallel Capacity Support (Long-Term)
201904	USD	1,251,754	946,925	619,126	373,011	(45,212)	5,778	5,833	11,611	77,000	175,722	(114,167)	61,555	5,232	9,458	139,973	456130	Ancillary Services (Long-Term)
201905	USD	1,052,525	739,288	621,884	179,921	(62,517)	5,778	5,833	11,611	77,000	184,130	(114,167)	69,963	5,232	9,458	139,973	456700 ID	Other Elec Rev - Low Voltage ID (Long-Term)
201906	USD	1,432,267	1,114,193	628,140	589,602	(103,549)	5,778	5,833	11,611	77,000	188,967	(114,167)	74,800	5,232	9,458	139,973	456700 WA	Other Elec Rev - Low Voltage WA (Long-Term)
201907	USD	1,224,140	890,268	636,065	355,285	(101,082)	5,778	5,833	11,611	77,000	204,764	(114,167)	90,598	5,232	9,458	139,973	456705	Low Voltage BPA on AVA (Long-Term)
201908	USD	1,196,232	858,968	640,686	306,341	(88,059)	5,778	5,833	11,611	77,000	208,156	(114,167)	93,989	5,232	9,458	139,973		
201909	USD	1,087,721	773,327	645,128	185,404	(57,205)	5,778	5,833	11,611	77,000	185,287	(114,167)	71,120	5,232	9,458	139,973		
201910	USD	1,170,277	816,287	655,508	212,053	(51,274)	5,778	5,833	11,611	77,000	224,882	(114,167)	110,716	5,232	9,458	139,973		
201911	USD	1,388,306	1,050,218	619,307	508,468	(77,557)	5,778	5,833	11,611	77,000	208,981	(114,167)	94,814	5,232	9,458	139,973		
201912	USD	1,644,244	1,304,007	612,112	777,379	(85,484)	5,778	5,833	11,611	77,000	211,130	(114,167)	96,963	5,232	9,458	139,973		
Total Adjusted		16,145,594	12,078,986	7,428,003	5,473,823	(822,840)	69,993	70,000	139,993	924,000	2,516,657	(1,370,000)	1,146,657	62,781	113,500	1,679,676		

12,901,826

Adjustments

456130 BPA to Self-Supply Operating Reserves
456017 Rattlesnake Flat - Neilson Station O&M