

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

DESCRIPTION	Adjustment 3.13 - Programs			12.31.2020 EOP Adjustment 3.13 Programs
	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	
	<b>OFFSETS</b>			
<b>EXPENSES</b>				
Intangible	-	133	-	133
Production	(13)	78	-	65
Transmission	(17)	156	-	139
Distribution	(117)	819	(166)	536
General	(263)	678	-	415
Total Electric Expenses	(410)	1,864	(166)	1,288
<b>RATE BASE</b>				
<b>PLANT IN SERVICE</b>				
Intangible	-	667	-	667
Production	(442)	2,593	-	2,151
Transmission	(828)	7,587	-	6,759
Distribution	(4,682)	33,504	-	28,821
General	(5,220)	10,141	-	4,921
Total Plant in Service	(11,172)	54,491	-	43,319
<b>ACCUMULATED DEPRECIATION/AMORT</b>				
Intangible	-	(37)	-	(37)
Production	442	(35)	-	407
Transmission	828	(68)	-	760
Distribution	4,682	(465)	-	4,218
General	5,220	(230)	-	4,990
Total Accumulated Depreciation	11,172	(834)	-	10,338
<b>NET PLANT</b>	-	53,657	-	53,657
<b>DEFERRED TAXES</b>				
Net Plant After DFIT	-	(2,119)	-	(2,119)
	-	51,538	-	51,538
<b>Additional Detail for Cost of Service</b>				
<b>Depreciation Expense</b>				
Steam	-	-	-	-
Hydro	(4)	24	-	20
Other	(9)	54	-	45
Total Production Depreciation Expense	(13)	78	-	65
<b>Plant in Service</b>				
Steam	-	-	-	-
Hydro	(187)	1,081	-	894
Other	(255)	1,512	-	1,258
Total Production Plant in Service	(442)	2,593	-	2,151
<b>Accumulated Depreciation</b>				
Steam	-	-	-	-
Hydro	187	(5)	-	182
Other	255	(29)	-	225
Total Production Accumulated Depreciation	442	(35)	-	407

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

DESCRIPTION	Adjustment 3.13 - Programs			12.31.2020 EOP Adjustment 3.13 Programs
	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	
	<b>OFFSETS</b>			
EXPENSES				
Intangible	-	2	-	2
Underground Storage	-	-	-	-
Distribution	(14)	97	-	83
General	(52)	196	-	144
Total Natural Gas Expenses	(66)	295	-	229
RATE BASE				
PLANT IN SERVICE				
Intangible	-	9	-	9
Underground Storage	-	-	-	-
Distribution	(561)	4,079	-	3,517
General	(1,000)	3,427	-	2,428
Total Plant in Service	(1,561)	7,515	-	5,955
ACCUMULATED DEPRECIATION/AMORT				
Intangible	-	(0)	-	(0)
Underground Storage	-	-	-	-
Distribution	561	(44)	-	517
General	1,000	(59)	-	940
Total Accumulated Depreciation	1,561	(104)	-	1,457
NET PLANT	-	7,411	-	7,411
DEFERRED TAXES				
Net Plant After DFIT	-	(217)	-	(217)
	-	7,194	-	7,194

**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	A/D 12.31.20	Repairs Deduction Rate [2]	Tax Depreciation 2020			ADFIT			
							Repairs Deduction	Tax Depreciation	2020 Total	12.31.20	Retirements	Reduction in Expense	
Generation													
Steam/Thermal	-	-	2.96%	-	-	7%	-	-	-	-	-	-	-
Hydro	1,081	235	2.20%	24	5	7%	76	38	114	(23)	(187)	(4)	
Other	1,512	828	3.56%	54	29	7%	106	53	159	(27)	(255)	(9)	
Subtotal	2,593	1,063		78	35		181	91	272	(50)	(442)	(13)	
Transmission	7,587	3,288	2.06%	156	68	10%	758.65	256	1,015	(199)	(828)	(17)	
Distribution													
Direct	33,504	19,003	2.45%	819	465	20%	6,701	1,005	7,706	(1,521)	(4,682)	(117)	
AA	-	-	2.45%	-	-	20%	-	-	-	-	-	-	
AN	-	-	2.69%	-	-	20%	-	-	-	-	-	-	
Subtotal	33,504	19,003		819	465		6,701	1,005	7,706	(1,521)	(4,682)	(117)	
General Plant	5,588	1,696	3.79%	212	64	0%	-	798	798	(154)	(4,849)	(255)	
Transportation	3,045	1,220	5.42%	165	66	0%	-	609	609	(114)	(371)	(7)	
Hardware	1,507	498	20.00%	301	100	0%	-	301	301	(42)	(5,220)	(263)	
Subtotal	10,141	3,414		678	230		-	1,708	1,708	(310)	(5,220)	(263)	
Software	667	183	20.00%	133	37	0%	-	222	222	(39)	-	-	
	667	183		133	37		-	222	222	(39)	-	-	
<b>Electric Total</b>	<b>54,491</b>	<b>26,951</b>		<b>1,864</b>	<b>834</b>		<b>7,641</b>	<b>3,282</b>	<b>10,923</b>	<b>(2,119)</b>	<b>(11,172)</b>	<b>(410)</b>	

[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
Generation			
Thermal	Thermal 311-316	-	-
Hydro	Hydro 331-336	1,081	235
Other	Other Elec Production / Turbines 340-346	1,512	828
Subtotal		2,593	1,063
Transmission			
	Elec Transmission 350-359	7,587	3,288
Subtotal		7,587	3,288
Distribution			
Direct	Elec Distribution 360-373	33,504	19,003
AA		-	-
AN		-	-
Subtotal		33,504	19,003
General Plant			
	Facilities 390-391	1,134	508
	Specifically Allocated [1]	4,454	1,188
Hardware			
	Specifically Allocated [1]	1,507	498
Subtotal		7,095	2,194
Transport.			
	Transportation and Tools 392 / 396	3,045	1,220
Subtotal		3,045	1,220
Software			
	Specifically Allocated [1]	667	183
Subtotal		667	183
<b>Electric Total</b>		<b>54,491</b>	<b>26,951</b>

[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%	1,367,001	686,491	636,441	44,069	378,678	190,167.27	176,302.66	12,207.78
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%	-	-	-	-	-	-	-	-
5017	17W01	43.39%	56.44%	0.17%	100.00%	-	-	-	-	-	-	-	-
5018	18W01	3.81%	96.19%	0.00%	100.00%	-	-	-	-	-	-	-	-
5019	19W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5020	20P01	15.75%	0.90%	83.34%	100.00%	3,335,529	525,511	30,101	2,779,917	788,293	124,195.11	7,113.84	656,983.60
5022	22P01	23.83%	50.45%	25.71%	100.00%	-	-	-	-	-	-	-	-
5025	25P01	0.00%	0.00%	100.00%	100.00%	466,048	-	-	466,048	163,682	-	-	163,681.52
5026	26W01	1.55%	98.45%	0.00%	100.00%	-	-	-	-	-	-	-	-
5028	28W01	0.15%	99.85%	0.00%	100.00%	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-
5033	33C09	12.49%	1.89%	85.62%	100.00%	-	-	-	-	-	-	-	-
5037	35N09	60.08%	0.00%	39.92%	100.00%	491,276	295,177	-	196,099	306,089	183,909.42	-	122,179.35
5038	38X09	0.78%	99.22%	0.00%	100.00%	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-
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%	458,912	-	-	458,912	179,030	-	-	179,029.72
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%	509,162	-	-	509,162	53,771	-	-	53,771.26
5034	34C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5035	35C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
6110	Y1303	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%	-	-	-	-	-	-	-	-
5040	01C11	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
						6,627,929	1,507,179	666,542	4,454,208	1,869,542	498,272	183,417	1,187,853

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	686,491	636,441	44,069	1,367,001	190,167	176,303	12,208	378,678
4164	-	-	-	-	-	-	-	-
4192	-	-	-	-	-	-	-	-
5005	-	-	-	-	-	-	-	-
5010	-	-	-	-	-	-	-	-
5014	-	-	-	-	-	-	-	-
5016	-	-	-	-	-	-	-	-
5017	-	-	-	-	-	-	-	-
5018	-	-	-	-	-	-	-	-
5019	-	-	-	-	-	-	-	-
5020	525,511	30,101	2,779,917	3,335,529	124,195	7,114	656,984	788,293
5022	-	-	-	-	-	-	-	-
5025	-	-	466,048	466,048	-	-	163,682	163,682
5026	-	-	-	-	-	-	-	-
5027	-	-	509,162	509,162	-	-	53,771	53,771
5028	-	-	-	-	-	-	-	-
5029	-	-	-	-	-	-	-	-
5030	-	-	-	-	-	-	-	-
5031	-	-	-	-	-	-	-	-
5032	-	-	-	-	-	-	-	-
5033	-	-	-	-	-	-	-	-
5034	-	-	-	-	-	-	-	-
5035	-	-	-	-	-	-	-	-
5037	295,177	-	196,099	491,276	183,909	-	122,179	306,089
5038	-	-	-	-	-	-	-	-
5039	-	-	-	-	-	-	-	-
5040	-	-	-	-	-	-	-	-
5142	-	-	-	-	-	-	-	-
5147	-	-	-	-	-	-	-	-
5151	-	-	-	-	-	-	-	-
5152	-	-	-	-	-	-	-	-
5153	-	-	-	-	-	-	-	-
5155	-	-	-	-	-	-	-	-
5156	-	-	-	-	-	-	-	-
6110	-	-	-	-	-	-	-	-
7005	-	-	-	-	-	-	-	-
7006	-	-	458,912	458,912	-	-	179,030	179,030
7060	-	-	-	-	-	-	-	-
7141	-	-	-	-	-	-	-	-
7200	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>1,507,179</b>	<b>666,542</b>	<b>4,454,208</b>	<b>6,627,929</b>	<b>498,272</b>	<b>183,417</b>	<b>1,187,853</b>	<b>1,869,542</b>

**Pro Forma Adjustment Calculation - Washington Natural Gas**  
**Test Year 12 Months Ended December 31, 2019**  
**Rate base Adjustment to 12/31/20 EOP**  
**In thousands ('000s)**

Tax Rate	1st Year Rate
P/T/D	3.750%
GP	14.28%
Transport. & Hardware	20.00%
Software	33.33%

Description	EOP Cost	AMA Cost	Book Rate [1]	Estimated Annual Depreciation Expense	A/D 12.31.20	Repairs Deduction Rate [2]	Tax Depreciation 2020			ADFIT	
							Repairs Deduction	Tax Depreciation	2020 Total	12.31.20	Retirements
Gas U/G Storage	-	-	1.46%	-	-	0%	-	-	-	-	-
Distribution											
Direct	4,079	1,877	2.37%	97	44	10%	408	138	546	(105)	(561)
AA	-	-	2.37%	-	-	10%	-	-	-	-	-
AN	-	-	2.33%	-	-	10%	-	-	-	-	-
Subtotal	4,079	1,877		97	44		408	138	546	(105)	(561)
General Plant	1,740	528	3.79%	66	20	0%	-	248	248	(48)	(886)
Transportation	1,430	365	5.42%	78	20	0%	-	286	286	(56)	(113)
Hardware	258	97	20.00%	52	19	0%	-	52	52	(7)	-
Subtotal	3,427	990		196	59		-	586	586	(111)	(1,000)
Software	9	2	20.00%	2	0	0%	-	3	3	(1)	-
	9	2		2	0		-	3	3	(1)	-
<b>Gas Total</b>	<b>7,515</b>	<b>2,869</b>		<b>295</b>	<b>104</b>		<b>408</b>	<b>727</b>	<b>1,135</b>	<b>(217)</b>	<b>(1,561)</b>

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 and UG-180168

[2] Natural gas repairs have historically been distribution related; this year's percentage is based off a 3-year average (2016 -2018) of AN's share of natural gas distribution as a percentage of additions.

**Pro Forma Adjustment Calculation - WA Natural Gas**  
Test Year Ended December 31, 2019  
Ratebase Adjustment to 12/31/20 EOP  
In thousands ('000s)

Description	Depreciation Category	Washington - Natural Gas	
		EOP Cost	AMA Cost
Gas U/G Storage	Gas Underground Storage 350-357	-	-
Distribution			
Direct	Gas Distribution 374-387	4,079	1,877
AA		-	-
AN		-	-
Subtotal		4,079	1,877
General Plant	Facilities 390-391	356	159
	Specifically Allocated [1]	1,384	369
Hardware	Specifically Allocated [1]	258	97
Subtotal		1,997	625
Transport.	Transportation and Tools 392 / 396	1,430	365
Subtotal		1,430	365
Software	Specifically Allocated [1]	9	2
Subtotal		9	2
<b>Gas Total</b>		<b>7,515</b>	<b>2,869</b>

[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%	-	-	-	-	-	-	-	-
5017	17W01	43.39%	56.44%	0.17%	100.00%	-	-	-	-	-	-	-	-
5018	18W01	3.81%	96.19%	0.00%	100.00%	-	-	-	-	-	-	-	-
5019	19W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5020	20P01	15.75%	0.90%	83.34%	100.00%	1,046,652	164,899	9,445	872,307	247,357	38,971.04	2,232.24	206,154.12
5022	22P01	23.83%	50.45%	25.71%	100.00%	-	-	-	-	-	-	-	-
5025	25P01	0.00%	0.00%	100.00%	100.00%	146,241	-	-	146,241	51,361	-	-	51,361.44
5026	26W01	1.55%	98.45%	0.00%	100.00%	-	-	-	-	-	-	-	-
5028	28W01	0.15%	99.85%	0.00%	100.00%	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-
5033	33C09	12.49%	1.89%	85.62%	100.00%	-	-	-	-	-	-	-	-
5037	35N09	60.08%	0.00%	39.92%	100.00%	154,157	92,623	-	61,534	96,047	57,708.72	-	38,338.52
5038	38X09	0.78%	99.22%	0.00%	100.00%	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-
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%	144,002	-	-	144,002	56,178	-	-	56,177.53
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%	159,769	-	-	159,769	16,873	-	-	16,872.82
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%	-	-	-	-	-	-	-	-
5040	01C11	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
						1,650,820	257,523	9,445	1,383,852	467,816	96,680	2,232	368,904

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	-	-	-	-	-	-	-	-
5017	-	-	-	-	-	-	-	-
5018	-	-	-	-	-	-	-	-
5019	-	-	-	-	-	-	-	-
5020	164,899	9,445	872,307	1,046,652	38,971	2,232	206,154	247,357
5022	-	-	-	-	-	-	-	-
5025	-	-	146,241	146,241	-	-	51,361	51,361
5026	-	-	-	-	-	-	-	-
5027	-	-	159,769	159,769	-	-	16,873	16,873
5028	-	-	-	-	-	-	-	-
5029	-	-	-	-	-	-	-	-
5030	-	-	-	-	-	-	-	-
5031	-	-	-	-	-	-	-	-
5032	-	-	-	-	-	-	-	-
5033	-	-	-	-	-	-	-	-
5034	-	-	-	-	-	-	-	-
5035	-	-	-	-	-	-	-	-
5037	92,623	-	61,534	154,157	57,709	-	38,339	96,047
5038	-	-	-	-	-	-	-	-
5039	-	-	-	-	-	-	-	-
5040	-	-	-	-	-	-	-	-
5142	-	-	-	-	-	-	-	-
5147	-	-	-	-	-	-	-	-
5151	-	-	-	-	-	-	-	-
5152	-	-	-	-	-	-	-	-
5153	-	-	-	-	-	-	-	-
5155	-	-	-	-	-	-	-	-
5156	-	-	-	-	-	-	-	-
6110	-	-	-	-	-	-	-	-
7005	-	-	-	-	-	-	-	-
7006	-	-	144,002	144,002	-	-	56,178	56,178
7060	-	-	-	-	-	-	-	-
7141	-	-	-	-	-	-	-	-
7200	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>257,523</b>	<b>9,445</b>	<b>1,383,852</b>	<b>1,650,820</b>	<b>96,680</b>	<b>2,232</b>	<b>368,904</b>	<b>467,816</b>



Avista Utilities  
O&M Offsets  
Test Year Dec 31, 2019

Excludes Plant Additions for Customer Growth (Budget Category 1,000's)

<u>Functional Plant Categories</u>	<u>ER</u>	<u>Service</u>	<u>State</u>	Electric WA <u>Share</u>	Gas WA <u>Share</u>	<b>Total Offsets</b>			<b>Plant Group for Testimony Purposes</b>
						<b>System Total</b>	<b>Electric WA Share</b>	<b>Gas WA Share</b>	
<b><i>Electric Distribution</i></b>									
Wood Pole Mgmt	2060	ED	AN	65.64%	0.00%	114,600	75,223	-	Programs
Distribution Grid Mod	2470	ED	AN	65.64%	0.00%	38,706	25,407	-	Programs
Downtown Network	2063	ED	AN	65.64%	0.00%	100,000	65,640	-	Programs
<b><i>Electric Distribution Subtotal</i></b>						<b>253,306</b>	<b>166,270</b>	-	
						<b>253,306</b>	<b>166,270</b>	-	
<b><i>Subtotal Offsets</i></b>						<b>253,306</b>	<b>166,270</b>	-	





Include	Service	Jurisdiction	Plant Group for Testimony Purposes	Primary Investment Driver	Business Case	ER	ER_Description	BI	BI_Name	Function_Code	Depreciation_Category	Ser.Jur	WA - E % Allocation	WA - G % Allocation	WA - E EOP TTP Allocated Total	WA - G EOP TTP Allocated Total		
Y	CD	AA	Programs	Asset Condition	Capital Tools & Stores	7006	ER_7006 - Tools Lab & Shop Equipm	86J51	BI_86J51 - Tools/Lab/Shop Equipment	Other Function	General 12yr 389 / 393-395 / 39	CD.AA	48.309%	15.159%	458,912	144,002		
N	CD	AA	Customer at the Center	Customer Service Quality & Reliability	Strategic Initiatives	7060	ER_7060 - Strategic Initiatives	19W09	BI_19W09 - Customer Experience Platform	Strategic	Software 303	CD.AA	48.309%	15.159%	2,452,724	769,638		
N	CD	AA	Large Distinct Projects	Performance & Capacity	Campus Repurposing Phase 2	7131	ER_7131 - COF Long Term Restruct	5BH07	BI_5BH07 - Parking Garage	Other Function	Facilities 390-391	CD.AA	48.309%	15.159%	1,392,413	436,924		
N	GD	AN	Large Distinct Projects	Performance & Capacity	Jackson Prairie Joint Project	7201	ER_7201 - Jackson Prairie Storage	JN604	BI_JN604 - Jackson Prairie Storage	Other Function	Gas Underground Storage 350-	GD.AN	0.000%	68.680%	-	1,402,400		
Y	CD	AA	Programs	Asset Condition	Fleet Services Capital Plan	7000	ER_7000 - Transportation Equip	80K51	BI_80K51 - Transportation Equipment-System Wide	Other Function	Transportation and Tools 392 /	CD.AA	48.309%	15.159%	20,709	6,498		
Y	CD	AN	Programs	Asset Condition	Fleet Services Capital Plan	7000	ER_7000 - Transportation Equip	80K51	BI_80K51 - Transportation Equipment-System Wide	Other Function	Transportation and Tools 392 /	CD.AN	53.496%	16.466%	249,231	76,711		
Y	ED	AN	Programs	Asset Condition	Fleet Services Capital Plan	7000	ER_7000 - Transportation Equip	80K51	BI_80K51 - Transportation Equipment-System Wide	Other Function	Transportation and Tools 392 /	ED.AN	69.189%	0.000%	2,108,961	-		
Y	ED	WA	Programs	Asset Condition	Fleet Services Capital Plan	7000	ER_7000 - Transportation Equip	80K51	BI_80K51 - Transportation Equipment-System Wide	Other Function	Transportation and Tools 392 /	ED.WA	100.000%	0.000%	666,466	-		
Y	GD	AA	Programs	Asset Condition	Fleet Services Capital Plan	7000	ER_7000 - Transportation Equip	80K51	BI_80K51 - Transportation Equipment-System Wide	Other Function	Transportation and Tools 392 /	GD.AA	0.000%	50.112%	-	25,175		
Y	GD	AN	Programs	Asset Condition	Fleet Services Capital Plan	7000	ER_7000 - Transportation Equip	80K51	BI_80K51 - Transportation Equipment-System Wide	Other Function	Transportation and Tools 392 /	GD.AN	0.000%	72.593%	-	221,767		
Y	GD	WA	Programs	Asset Condition	Fleet Services Capital Plan	7000	ER_7000 - Transportation Equip	80K51	BI_80K51 - Transportation Equipment-System Wide	Other Function	Transportation and Tools 392 /	GD.WA	0.000%	100.000%	-	1,099,894		
N	ED	AN	Large Distinct Projects	Failed Plant & Operations	Electric Storm	2051	ER_2051 - Electric Transmission Pla	TBD	TBD - Chelan-Stratford Transmission Line Restoration - Storm	T&D	Elec Transmission 350-359	ED.AN	65.640%	0.000%	5,321,025	-		
N	ED	WA	Large Distinct Projects	Failed Plant & Operations	Electric Storm	2059	ER_2059 - Failed Electric Dist Plant	TBD	TBD - 2020 Storm Restoration - Plant	T&D	Elec Distribution 360-373	ED.WA	100.000%	0.000%	2,763,760	-		
					<b>Subtotals, by category:</b>												<b>Subtotals, by category:</b>	
					Elec Distribution 360-373													Elec Distribution 360-373
					Elec Transmission 350-359													Elec Transmission 350-359
					Hydro 331-336													Hydro 331-336
					Other Elec Production / Turbines 340-346													Other Elec Production / Turbines 340-346
					Gas Underground Storage 350-357													Gas Underground Storage 350-357
					Gas Distribution 374-387													Gas Distribution 374-387
					General 5yr 389 / 393-395 / 397-398													General 5yr 389 / 393-395 / 397-398
					General 12yr 389 / 393-395 / 397-398													General 12yr 389 / 393-395 / 397-398
					Transportation and Tools 392 / 396													Transportation and Tools 392 / 396
					Software 303													Software 303
					Facilities 390-391													Facilities 390-391
					Total													Total
					Check													Check
					<b>Subtotals, by Plant Investment Drivers:</b>													<b>Subtotals, by Plant Investment Drivers:</b>
					Asset Condition													Asset Condition
					Customer Requested													Customer Requested
					Customer Service Quality & Reliability													Customer Service Quality & Reliability
					Failed Plant & Operations													Failed Plant & Operations
					Mandatory & Compliance													Mandatory & Compliance
					None													None
					Performance & Capacity													Performance & Capacity
					Total													Total
					Check													Check
					<b>Subtotals, by Plant Group for Testimony Purposes:</b>													<b>Subtotals, by Plant Group for Testimony Purposes:</b>
					Customer at the Center													Customer at the Center
					Large Distinct Projects													Large Distinct Projects
					Mandatory & Compliance													Mandatory & Compliance
					Programs													Programs
					Short-Lived Assets													Short-Lived Assets
					Total													Total
					Check													Check





Business Case	Forecasted												Total 2020 Forecasted EOP TTP	AMA						
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		Jan	Feb	Mar	Apr	May	Jun	Jul
Capital Tools & Stores	23,144	22,514	104,073	1,474	90,350	40,146	111,375	111,375	111,376	111,375	111,375	111,372	949,949	23,144	45,658	149,731	151,205	241,555	281,701	393,076
Strategic Initiatives	-	-	-	-	-	-	-	-	-	-	-	-	5,077,143	-	-	-	-	-	-	-
Campus Repurposing Phase 2	(496,803)	821,015	553,463	563,876	518,135	120,610	-	-	802,000	-	-	-	2,882,296	(496,803)	324,212	877,675	1,441,551	1,959,686	2,080,296	2,080,296
Jackson Prairie Joint Project	9,044	3,970	216,873	318,181	204,320	237,772	175,295	175,295	175,297	175,295	175,295	175,296	2,041,933	9,044	13,014	229,887	548,068	752,388	990,160	1,165,455
Fleet Services Capital Plan	-	-	-	42,868	-	-	-	-	-	-	-	-	42,868	-	-	-	-	42,868	42,868	42,868
Fleet Services Capital Plan	58,845	112,845	-	86,124	-	-	-	139,428	68,648	-	-	-	465,890	58,845	171,690	171,690	257,814	257,814	257,814	397,242
Fleet Services Capital Plan	171,653	248,804	91,274	144,474	-	142,029	-	379,914	-	194,241	94,809	1,378,892	3,048,117	171,653	420,458	511,732	656,207	656,207	798,236	1,000,261
Fleet Services Capital Plan	64,614	689	120,193	163,622	671	2,677	-	182,038	-	-	-	131,962	666,466	64,614	65,303	185,496	349,118	349,789	352,466	534,504
Fleet Services Capital Plan	50,237	-	-	-	-	-	-	-	-	-	-	-	50,237	50,237	50,237	50,237	50,237	50,237	50,237	50,237
Fleet Services Capital Plan	-	-	-	-	254,931	50,965	(403)	-	-	-	-	-	305,493	-	-	-	-	254,931	305,896	305,493
Fleet Services Capital Plan	-	-	-	-	133,203	-	-	-	-	23,626	273,542	669,523	1,099,894	-	-	-	-	133,203	133,203	133,203
Electric Storm	-	-	-	-	-	-	-	-	-	-	-	-	8,106,375	-	-	-	-	-	-	-
Electric Storm	-	-	-	-	-	-	-	-	-	-	-	-	2,763,760	-	-	-	-	-	-	-
<b>Subtotals, by category:</b>																				
Elec Distribution 360-373	\$ 5,286,933	\$ 2,240,705	\$ 4,012,196	\$ 4,180,197	\$ 2,380,524	\$ 3,770,857	\$ 7,108,601	\$ 1,517,682	\$ 2,961,855	\$ 1,504,223	\$ 2,511,128	\$ 1,575,428	\$ 39,050,329	\$ 5,286,933	\$ 7,527,638	\$ 11,539,834	\$ 15,720,031	\$ 18,100,555	\$ 21,871,412	\$ 28,980,013
Elec Transmission 350-359	165,738	1,349,097	504,604	49,278	280,889	1,779,063	1,935,876	275,224	3,339,716	257,991	123,432	1,496,835	11,557,742	165,738	1,514,835	2,019,439	2,068,717	2,349,606	4,128,669	6,064,545
Hydro 331-336	5,787	(1,544)	23,145	-	110,501	2,482	131,000	100,000	125,000	1,646,371	-	650,000	-	5,787	4,243	27,388	27,388	137,889	140,371	271,371
Other Elec Production / Turbines 340-346	210	358,644	80,261	244,965	28,961	829,429	312,893	122,222	31,655	82,576	208,853	2,000	2,303,669	210	358,854	439,115	684,080	713,041	1,542,470	1,856,363
Gas Underground Storage 350-357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution 374-387	223,348	180,711	187,876	473,218	685,155	510,081	389,283	470,495	429,770	518,355	567,820	303,117	4,939,229	223,348	404,059	591,935	1,065,153	1,750,308	2,260,389	2,649,672
General 5yr 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General 12yr 389 / 393-395 / 397-398	172,817	199,914	280,010	278,940	733,146	181,811	670,576	850,174	2,371,520	3,189,342	2,046,410	1,891,217	12,865,877	172,817	372,731	652,741	931,681	1,664,827	1,846,638	2,517,214
Transportation and Tools 392 / 396	345,350	362,338	211,467	437,089	388,805	195,671	523,089	448,562	-	217,867	368,351	2,180,377	5,678,966	345,350	707,688	919,156	1,356,245	1,745,050	1,940,721	2,463,809
Software 303	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities 390-391	1,467	527,171	2,491	(102,318)	13,330	1,123	1,000,000	150,000	35,000	500,000	150,000	69,332	2,347,596	1,467	528,638	531,129	428,811	442,141	443,264	1,443,264
<b>Total</b>	\$ 6,201,650	\$ 5,217,036	\$ 5,302,050	\$ 5,561,369	\$ 4,621,311	\$ 7,270,517	\$ 12,072,318	\$ 3,934,359	\$ 9,294,516	\$ 6,770,354	\$ 5,975,994	\$ 8,168,306	\$ 80,389,780	\$ 6,201,650	\$ 11,418,686	\$ 16,720,737	\$ 22,282,106	\$ 26,903,417	\$ 34,173,933	\$ 46,246,251
Check	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotals, by Plant Investment Drivers:</b>																				
Asset Condition	\$ 3,609,357	\$ 4,390,027	\$ 4,380,653	\$ 4,638,072	\$ 3,131,365	\$ 3,850,907	\$ 9,831,042	\$ 2,301,538	\$ 4,250,567	\$ 2,554,345	\$ 1,789,115	\$ 5,331,373	\$ 50,058,361	\$ 3,609,357	\$ 7,999,384	\$ 12,380,038	\$ 17,018,110	\$ 20,149,475	\$ 24,000,382	\$ 33,831,423
Customer Requested	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service Quality & Reliability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Failed Plant & Operations	677,839	857,456	727,554	761,491	792,177	1,660,406	666,550	562,982	428,481	772,805	851,506	330,912	9,090,159	677,839	1,535,295	2,262,849	3,024,340	3,816,517	5,476,923	6,143,473
Mandatory & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Performance & Capacity	1,914,454	(30,447)	193,843	161,806	697,769	1,759,204	1,574,726	1,069,839	4,615,468	3,443,204	3,335,373	2,506,021	21,241,259	1,914,454	1,884,007	2,077,850	2,239,656	2,937,425	4,696,629	6,271,355
<b>Total</b>	\$ 6,201,650	\$ 5,217,036	\$ 5,302,050	\$ 5,561,369	\$ 4,621,311	\$ 7,270,517	\$ 12,072,318	\$ 3,934,359	\$ 9,294,516	\$ 6,770,354	\$ 5,975,994	\$ 8,168,306	\$ 80,389,780	\$ 6,201,650	\$ 11,418,686	\$ 16,720,737	\$ 22,282,106	\$ 26,903,417	\$ 34,173,933	\$ 46,246,251
Check	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotals, by Plant Group for Testimony</b>																				
Customer at the Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large Distinct Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mandatory & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programs	6,201,650	5,217,036	5,302,050	5,561,369	4,621,311	7,270,517	12,072,318	3,934,359	9,294,516	6,770,354	5,975,994	8,168,306	80,389,780	6,201,650	11,418,686	16,720,737	22,282,106	26,903,417	34,173,933	46,246,251
Short-Lived Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	\$ 6,201,650	\$ 5,217,036	\$ 5,302,050	\$ 5,561,369	\$ 4,621,311	\$ 7,270,517	\$ 12,072,318	\$ 3,934,359	\$ 9,294,516	\$ 6,770,354	\$ 5,975,994	\$ 8,168,306	\$ 80,389,780	\$ 6,201,650	\$ 11,418,686	\$ 16,720,737	\$ 22,282,106	\$ 26,903,417	\$ 34,173,933	\$ 46,246,251
Check	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



















Business Case	WA - G Allocated Forecasted - SEP	WA - G Allocated Forecasted - OCT	WA - G Allocated Forecasted - NOV	WA - G Allocated Forecasted - DEC	WA - G Allocated Total 2020 Forecasted EOP TTP	WA - G Allocated AMA - Jan	WA - G Allocated AMA - Feb	WA - G Allocated AMA - Mar	WA - G Allocated AMA - Apr	WA - G Allocated AMA - May	WA - G Allocated AMA - Jun	WA - G Allocated AMA - Jul	WA - G Allocated AMA - Aug	WA - G Allocated AMA - Sep	WA - G Allocated AMA - Oct	WA - G Allocated AMA - Nov	WA - G Allocated AMA - Dec	WA - G Allocated System Total 2020 Forecasted AMA TTP
Capital Tools & Stores	16,883	16,883	16,883	16,883	144,002	3,508	6,921	22,698	22,921	36,617	42,703	59,586	76,469	93,352	110,236	127,119	144,002	56,178
Strategic Initiatives	-	762,058	7,579	-	769,638	-	-	-	-	-	-	-	-	-	762,058	769,638	769,638	159,710
Campus Repurposing Phase 2	-	-	-	-	436,924	(75,310)	49,147	133,046	218,523	297,066	315,349	315,349	436,924	436,924	436,924	436,924	436,924	268,277
Jackson Prairie Joint Project	120,394	120,393	120,393	120,393	1,402,400	6,211	8,938	157,886	376,413	516,740	680,042	800,434	920,827	1,041,221	1,161,614	1,282,006	1,402,400	637,794
Fleet Services Capital Plan	-	-	-	-	6,498	-	-	-	6,498	6,498	6,498	6,498	6,498	6,498	6,498	6,498	6,498	4,603
Fleet Services Capital Plan	-	-	-	-	76,711	9,689	28,270	28,270	42,451	42,451	42,451	65,408	76,711	76,711	76,711	76,711	76,711	50,349
Fleet Services Capital Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fleet Services Capital Plan	-	-	-	-	-	25,175	25,175	25,175	25,175	25,175	25,175	25,175	25,175	25,175	25,175	25,175	25,175	24,126
Fleet Services Capital Plan	-	-	-	-	221,767	-	-	-	-	185,062	222,059	221,767	221,767	221,767	221,767	221,767	221,767	135,570
Fleet Services Capital Plan	-	23,626	273,542	669,523	1,099,894	-	-	-	-	133,203	133,203	133,203	133,203	133,203	156,829	430,371	1,099,894	150,264
Electric Storm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric Storm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotals, by category:</b>																		
Elec Distribution 360-373	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Elec Transmission 350-359	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydro 331-336	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Elec Production / Turbines 340-346	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Underground Storage 350-357	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gas Distribution 374-387	349,456	432,679	406,895	247,525	4,078,688	200,108	349,736	522,363	857,213	1,472,112	1,943,602	2,248,931	2,642,134	2,991,589	3,424,268	3,831,164	4,078,688	1,876,880
General 389 / 393-395 / 397-398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General 12yr 389 / 393-395 / 397-398	154,851	463,762	272,315	266,981	1,650,820	23,966	48,387	87,290	129,279	237,008	262,383	364,035	492,912	647,763	1,111,524	1,383,840	1,650,820	467,816
Transportation and Tools 392 / 396	-	23,626	273,542	669,523	1,430,046	34,864	53,445	53,445	74,124	392,389	429,386	452,052	463,355	463,355	486,981	760,523	1,430,046	364,912
Software 303	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities 390-391	5,306	75,794	22,738	10,510	355,869	222	80,136	80,513	65,003	67,024	67,194	218,783	241,521	246,826	322,621	345,359	355,869	159,428
<b>Total</b>	<b>\$ 509,612</b>	<b>\$ 995,861</b>	<b>\$ 975,491</b>	<b>\$ 1,194,538</b>	<b>\$ 7,515,424</b>	<b>\$ 259,160</b>	<b>\$ 531,703</b>	<b>\$ 743,610</b>	<b>\$ 1,125,619</b>	<b>\$ 2,168,534</b>	<b>\$ 2,702,565</b>	<b>\$ 3,283,800</b>	<b>\$ 3,839,921</b>	<b>\$ 4,349,533</b>	<b>\$ 5,345,394</b>	<b>\$ 6,320,885</b>	<b>\$ 7,515,424</b>	<b>\$ 2,869,036</b>
Check	-	-	-	-	CAP 20.1	-	-	-	-	-	-	-	-	-	-	-	-	CAP 20.1
<b>Subtotals, by Plant Investment Drivers:</b>																		
Asset Condition	\$ 63,430	\$ 157,545	\$ 354,404	\$ 738,199	\$ 2,248,654	\$ 38,398	\$ 140,305	\$ 156,491	\$ 229,780	\$ 566,321	\$ 610,532	\$ 842,910	\$ 935,076	\$ 998,506	\$ 1,156,051	\$ 1,510,455	\$ 2,248,654	\$ 692,429
Customer Requested	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer Service Quality & Reliability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Failed Plant & Operations	259,382	349,887	319,561	171,619	3,240,012	194,271	335,703	507,127	760,362	1,165,461	1,617,760	1,834,041	2,139,563	2,398,945	2,748,832	3,068,393	3,240,012	1,532,539
Mandatory & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Performance & Capacity	186,801	488,429	301,525	284,721	2,026,758	26,491	55,696	79,993	135,477	436,751	474,272	606,849	765,282	952,082	1,440,512	1,742,037	2,026,758	644,068
<b>Total</b>	<b>\$ 509,612</b>	<b>\$ 995,861</b>	<b>\$ 975,491</b>	<b>\$ 1,194,538</b>	<b>\$ 7,515,424</b>	<b>\$ 259,160</b>	<b>\$ 531,703</b>	<b>\$ 743,610</b>	<b>\$ 1,125,619</b>	<b>\$ 2,168,534</b>	<b>\$ 2,702,565</b>	<b>\$ 3,283,800</b>	<b>\$ 3,839,921</b>	<b>\$ 4,349,533</b>	<b>\$ 5,345,394</b>	<b>\$ 6,320,885</b>	<b>\$ 7,515,424</b>	<b>\$ 2,869,036</b>
Check	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotals, by Plant Group for Testimony</b>																		
Customer at the Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Large Distinct Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mandatory & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Programs	509,612	995,861	975,491	1,194,538	7,515,424	259,160	531,703	743,610	1,125,619	2,168,534	2,702,565	3,283,800	3,839,921	4,349,533	5,345,394	6,320,885	7,515,424	2,869,036
Short-Lived Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 509,612</b>	<b>\$ 995,861</b>	<b>\$ 975,491</b>	<b>\$ 1,194,538</b>	<b>\$ 7,515,424</b>	<b>\$ 259,160</b>	<b>\$ 531,703</b>	<b>\$ 743,610</b>	<b>\$ 1,125,619</b>	<b>\$ 2,168,534</b>	<b>\$ 2,702,565</b>	<b>\$ 3,283,800</b>	<b>\$ 3,839,921</b>	<b>\$ 4,349,533</b>	<b>\$ 5,345,394</b>	<b>\$ 6,320,885</b>	<b>\$ 7,515,424</b>	<b>\$ 2,869,036</b>
Check	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



2020 Forecasted TTP by Plant Group at Expenditure Request (ER) Level

Plant Group for Testimony Purposes	Business Case	ER Description	Values		
			System Total 2020 Forecasted EOP TTP	WA - Electric Allocated Total 2020 Forecasted EOP TTP	WA - Natural Gas Allocated Total 2020 Forecasted EOP TTP
Customer at the Center	Customer Facing Technology Program	ER_5151 - Customer Facing Technology	15,453,573	7,465,489	2,342,587
	Customer Transactional Systems	ER_5040 - Customer Transactional Systems	1,798,082	868,638	272,569
	Strategic Initiatives	ER_7060 - Strategic Initiatives	5,077,143	2,452,724	769,638
<b>Customer at the Center Total</b>			<b>22,328,798</b>	<b>10,786,851</b>	<b>3,384,794</b>
Large Distinct Projects	Cabinet Gorge 15 kV Bus Replacement	ER_4213 - Cabinet Gorge 15 kV Bus Replacement	1,400,000	918,960	-
	Cabinet Gorge Automation	ER_4163 - CG HED Automation Replacement	4,083,319	2,680,291	-
	Campus Repurposing Phase 2	ER_7131 - COF Long Term Restructuring Plan Phase 2	2,882,296	1,392,413	436,924
	CS2 Single Phase Transformer	ER_4206 - CS2 Single Phase Transformer	3,114,004	2,044,032	-
	Digital Grid Network	ER_5156 - Digital Grid Network Expansion	2,210,330	1,067,791	335,061
	Electric Storm	ER_2051 - Electric Transmission Plant-Storm	8,106,375	5,321,025	-
		ER_2059 - Failed Electric Dist Plant-Storm	2,763,760	2,763,760	-
	Gas Cheney HP Reinforcement	ER_3311 - Cheney HP Reinforcement	4,917,961	-	4,917,961
	Jackson Prairie Joint Project	ER_7201 - Jackson Prairie Storage	2,041,933	-	1,402,400
	Land Mobile Radio & Real Time Communication Systems	ER_5030 - Land Mobile Radio & Real Time Comm Systems	2,462,357	1,189,544	373,266
	Rattlesnake Flat Wind Farm Project 115kV Integration Project	ER_2618 - Rattlesnake Flat 115kV Wind Farm Project	10,454,314	6,862,212	-
<b>Large Distinct Projects Total</b>			<b>44,436,649</b>	<b>24,240,027</b>	<b>7,465,611</b>
Mandatory & Compliance	Clark Fork Settlement Agreement	ER_6103 - Clark Fork Implement PME Agreement	1,912,037	1,255,061	-
	Elec Relocation and Replacement Program	ER_2056 - Distribution Line Relocations	1,971,652	1,870,571	-
	Gas Cathodic Protection Program	ER_3004 - Cathodic Protection-Minor Blanket	410,109	-	410,109
	Gas Facility Replacement Program (GFRP) Aldyl A Pipe Replacement	ER_3008 - Aldyl -A Pipe Replacement	11,071,738	-	10,930,159
	Gas Isolated Steel Replacement Program	ER_3007 - Isolated Steel Replacement	514,324	-	514,324
	Gas PMC Program	ER_3055 - Gas Meter Replacement Non Revenue	1,241,993	-	1,241,993
	Gas Replacement Street and Highway Program	ER_3003 - Gas Replace-St&Hwy	726,597	-	511,016
	Joint Use	ER_2074 - Joint Use	1,982,462	1,982,462	-
	Protection System Upgrade for PRC-002	ER_2608 - Protection System Upgrades for PRC-002	1,275,526	837,255	-
	Saddle Mountain 230/115kV Station (New) Integration Project Phase 1	ER_2605 - Saddle Mountain Integration	28,666,330	18,816,579	-
	Spokane River License Implementation	ER_6107 - Spokane River Implementation (PM&E)	1,193,332	783,303	-
	Transmission Construction - Compliance	ER_2457 - Benton-Othello 115 Recond	7,873,525	5,168,182	-
		ER_2617 - Noxon Hydro-Noxon Switchyard 230kV Trans Line Rblid	1,505,335	988,102	-
	Transmission NERC Low-Risk Priority Lines Mitigation	ER_2579 - Low Priority Ratings Mitigation	4,342,284	2,850,275	-
	Westside 230/115kV Station Brownfield Rebuild Project	ER_2531 - Westside 230 kV Substation - Rebuild	3,500,005	2,297,403	-
<b>Mandatory &amp; Compliance Total</b>			<b>68,187,249</b>	<b>36,849,193</b>	<b>13,607,601</b>
Programs	Base Load Thermal Program	ER_4149 - Base Load Thermal	2,303,669	1,512,128	-
	Capital Tools & Stores	ER_7006 - Tools Lab & Shop Equipment	949,949	458,912	144,002
	Distribution Grid Modernization	ER_2470 - Dist Grid Modernization	3,706,327	3,706,327	-
	Distribution Minor Rebuild	ER_2055 - Electric Distribution Minor Blanket	6,053,181	5,757,895	-
	Downtown Network - Asset Condition	ER_2062 - Downtown Network Asset Condition	1,716,542	1,716,542	-
	Downtown Network - Performance & Capacity	ER_2063 - Downtown Network - Performance & Capacity	2,667,155	2,667,155	-
	Electric Storm	ER_2051 - Electric Transmission Plant-Storm	1,013,530	665,281	-
		ER_2059 - Failed Electric Dist Plant-Storm	1,376,075	1,340,074	-
	Enterprise & Control Network Infrastructure	ER_5020 - Enterprise & Control Network Infrastructure	6,904,550	3,335,529	1,046,652
	Environmental Control & Monitoring Systems	ER_5025 - Environmental Control & Monitoring Systems	964,720	466,048	146,241
	Fiber Network Lease Service Replacement	ER_5027 - Fiber Network Lease Service Replacement	1,053,966	509,162	159,769
	Fleet Services Capital Plan	ER_7000 - Transportation Equip	5,678,966	3,045,368	1,430,046
	Gas Non-Revenue Program	ER_3005 - Gas Distribution Non-Revenue Blanket	3,379,942	-	3,085,855
	Gas Regulator Station Replacement Program	ER_3002 - Regulator Reliable - Blanket	397,768	-	318,738
	Gas Reinforcement Program	ER_3000 - Gas Reinforce-Minor Blanket	1,161,519	-	674,096
	Regulating Hydro	ER_4148 - Regulating Hydro	1,646,371	1,080,678	-
	SCADA - SOO and BuCC	ER_2277 - SCADA Upgrade	1,975,749	1,367,001	-
	Segment Reconnector and FDR Tie	ER_2514 - Distribution - Spokane North & West	3,353,142	3,353,142	-
	Structures and Improvements/Furniture	ER_7001 - Structures & Improv	2,347,596	1,134,104	355,869
	Substation - New Distribution Station Capacity Program	ER_2274 - New Substations	11,154,262	7,321,658	-
	Substation - Station Rebuilds Program	ER_2000 - Substation - Capital Spares	1,124,661	738,227	-
		ER_2204 - Substation Rebuilds	9,843,608	7,822,334	-
		ER_2215 - Substation Asset Mgmt Capital Maintenance	2,773,168	1,820,307	-
	Technology Failed Assets	ER_5037 - Infrastructure Technology Failed Assets	1,016,943	491,276	154,157
	Transmission - Minor Rebuild	ER_2057 - Transmission Minor Rebuild	1,510,176	991,280	-
	Wood Pole Management	ER_2060 - Wood Pole Mgmt	10,334,299	7,140,381	-
<b>Programs Total</b>			<b>86,407,834</b>	<b>58,440,809</b>	<b>7,515,424</b>
Short-Lived Assets	Atlas	ER_5147 - Project Atlas	2,797,091	1,351,251	424,007
	Data Center Compute and Storage Systems	ER_5155 - Data Center Compute and Storage Systems	2,105,189	1,016,999	319,123
	Endpoint Compute and Productivity Systems	ER_5016 - Endpoint Compute and Productivity Systems	5,033,636	2,431,706	763,042
	Energy Delivery Operational Efficiency & Shared Services	ER_5018 - Energy Delivery Op Efficiency & Shared Services	3,222,532	1,556,778	488,499
	Energy Resources Modernization & Operational Efficiency	ER_5019 - Energy Resources Modernization & Op Efficiency	1,714,386	828,205	259,882
	Enterprise Communication Systems	ER_5022 - Enterprise Communication Systems	3,096,065	1,495,682	469,328
	Enterprise Data Science	ER_5038 - Enterprise Data Science	1,435,540	693,497	217,612
	Enterprise Security	ER_5032 - Enterprise Security	2,810,593	1,366,752	419,536
	ET Modernization & Operational Efficiency - Technology	ER_5026 - ET Modernization & Op Efficiency - Technology	2,233,463	1,078,967	338,568
	Financial & Accounting Technology	ER_5028 - Financial & Accounting Technology	1,357,761	655,923	205,821
<b>Short-Lived Assets Total</b>			<b>25,806,256</b>	<b>12,475,760</b>	<b>3,905,419</b>
<b>Grand Total</b>			<b>247,166,786</b>	<b>142,792,640</b>	<b>35,878,847</b>

Functional Group	Plant Retirements	Depreciation Rate	Depreciation Expense to Remove for Retirements	Allocation Factors					2020 Retirements					2020 Depreciation Expense to Remove				
	2020		2020	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
Thermal 311-316*	3,174,042	2.62%	(83,142)	65.64%	34.36%	0.00%	0.00%	0.00%	2,083,441	1,090,601	-	-	-	(54,575)	(28,568)	-	-	-
Hydro 331-336	1,771,168	2.14%	(37,973)	65.64%	34.36%	0.00%	0.00%	0.00%	1,162,595	608,573	-	-	-	(24,926)	(13,048)	-	-	-
Other Elec Production / Turbines 340-346	387,772	3.56%	(13,803)	65.64%	34.36%	0.00%	0.00%	0.00%	254,533	133,238	-	-	-	(9,060)	(4,743)	-	-	-
Elec Transmission 350-359	6,200,624	2.08%	(129,249)	65.64%	34.36%	0.00%	0.00%	0.00%	4,070,090	2,130,534	-	-	-	(84,839)	(44,410)	-	-	-
Transmission for 2020 Storm Est. **	2,660,512	2.08%	(55,457)	65.64%	34.36%	0.00%	0.00%	0.00%	1,746,360	914,152	-	-	-	(36,402)	(19,055)	-	-	-
Subtotal Elec Transmission 350-359	8,861,136		(184,705)						5,816,450	3,044,686	-	-	-	(121,241)	(63,465)	-	-	-
Elec Distribution 360-373	7,884,780	2.50%	(197,222)	71.11%	28.89%	0.00%	0.00%	0.00%	5,607,199	2,277,581	-	-	-	(140,253)	(56,969)	-	-	-
Distribution for 2020 Storm Est. **	1,381,880	2.50%	(34,565)	71.11%	28.89%	0.00%	0.00%	0.00%	982,713	399,167	-	-	-	(24,581)	(9,984)	-	-	-
Subtotal Elec Distribution 360-373	9,266,660		(231,787)						6,589,912	2,676,748	-	-	-	(164,834)	(66,954)	-	-	-
Gas Distribution 374-387	5,403,752	2.50%	(135,164)	0.00%	0.00%	57.57%	5.27%	37.16%	-	-	3,111,056	284,545	2,008,151	-	-	(77,817)	(7,117)	(50,230)
Gas Underground Storage 350-357	91,627	1.03%	(948)	0.00%	0.00%	65.59%	24.76%	9.65%	-	-	60,096	22,689	8,842	-	-	(622)	(235)	(91)
Software 303	17,597,774	actual used	(793,848)			Actual used			8,398,749	3,846,709	2,369,789	904,000	1,417,646	(379,751)	(177,381)	(119,073)	(46,428)	(71,215)
General	25,220,642	actual used	(1,404,995)			Actual used			13,759,288	6,240,853	2,886,755	1,089,095	1,700,062	(736,716)	(336,102)	(167,731)	(63,706)	(100,739)
Facilities 390-391	581,878	2.00%	(11,638)	48.83%	21.75%	14.89%	5.62%	8.91%	284,143	126,535	86,647	32,713	51,840	(5,683)	(2,531)	(1,733)	(654)	(1,037)
Transportation and Tools 392 / 396	759,748	2.00%	(15,195)	48.83%	21.75%	14.89%	5.62%	8.91%	371,000	165,215	113,134	42,713	67,686	(7,420)	(3,304)	(2,263)	(854)	(1,354)
Plant/AD/Depreciation Expense Retirements	73,116,199		(2,913,199)						38,720,111	17,933,158	8,627,478	2,375,755	5,254,226	(1,504,204)	(696,095)	(369,238)	(118,995)	(224,666)

\*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																								
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	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets					
<b>Functional Group</b>					<b>WA E - 2020 Retirements</b>					<b>WA G - 2020 Retirements</b>					<b>WA E - 2020 Depreciation Expense to Remove</b>					<b>WA G - 2020 Depreciation Expense to Remove</b>				
Thermal 311-316*	-	2,083,441	-	-	-	-	-	-	-	-	(54,575)	-	-	-	-	-	-	-	-					
Hydro 331-336	-	622,847	352,737	187,010	-	-	-	-	-	-	(13,354)	(7,563)	(4,009)	-	-	-	-	-	-					
Other Elec Production / Turbines 340-346	-	-	-	254,533	-	-	-	-	-	-	-	-	(9,060)	-	-	-	-	-	-					
Elec Transmission 350-359	-	1,020,882	2,221,385	827,823	-	-	-	-	-	-	(21,280)	(46,304)	(17,256)	-	-	-	-	-	-					
Transmission for 2020 Storm Est. **	-	1,746,360	-	-	-	-	-	-	-	-	(55,457)	-	-	-	-	-	-	-	-					
Subtotal Elec Transmission 350-359	-	2,767,242	2,221,385	827,823	-	-	-	-	-	-	(76,737)	(46,304)	(17,256)	-	-	-	-	-	-					
Elec Distribution 360-373	-	386,259	538,494	4,682,446	-	-	-	-	-	-	(9,661)	(13,469)	(117,122)	-	-	-	-	-	-					
Distribution for 2020 Storm Est. **	-	982,713	-	-	-	-	-	-	-	-	(24,581)	-	-	-	-	-	-	-	-					
Subtotal Elec Distribution 360-373	-	1,368,972	538,494	4,682,446	-	-	-	-	-	-	(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	7,060,387	-	-	-	1,338,362	1,992,157	-	-	377,632	(319,237)	-	-	-	(60,514)	(100,098)	-	-	-	(18,975)					
General	-	1,607,935	-	4,721,178	7,430,175	-	363,647	-	847,512	1,675,597	-	(86,094)	-	(252,787)	(397,835)	-	(21,129)	-	(49,244)	(97,358)				
Facilities 390-391	-	156,597	-	127,546	-	-	47,753	-	38,894	-	-	(3,132)	-	(2,551)	-	-	(955)	-	(778)	-				
Transportation and Tools 392 / 396	-	-	-	371,000	-	-	-	-	113,134	-	-	-	-	(7,420)	-	-	-	-	(2,263)	-				
Plant/AD/Depreciation Expense Retirements	<b>7,060,387</b>	<b>8,607,034</b>	<b>3,112,616</b>	<b>11,171,538</b>	<b>8,768,536</b>	<b>1,992,157</b>	<b>1,148,362</b>	<b>1,872,834</b>	<b>1,560,896</b>	<b>2,053,228</b>	<b>(319,237)</b>	<b>(268,133)</b>	<b>(67,335)</b>	<b>(410,205)</b>	<b>(458,349)</b>	<b>(100,098)</b>	<b>(39,637)</b>	<b>(46,845)</b>	<b>(66,325)</b>	<b>(116,333)</b>				
				<small>CAP 20</small>					<small>CAP 20</small>				<small>CAP 20</small>	<small>CAP 20</small>					<small>CAP 20</small>	<small>CAP 20</small>				

\*The Company included 2020 estimated Therr  
\*\*Due to not having historical cost estimates,

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	Forecasted EOP TTP	Forecasted EOP TTP
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%
<b>Grand Total</b>	<b>7.55%</b>	<b>16.98%</b>	<b>25.81%</b>	<b>40.93%</b>	<b>8.74%</b>	<b>9.43%</b>	<b>20.81%</b>	<b>37.93%</b>	<b>20.95%</b>	<b>10.89%</b>	<b>100.00%</b>	<b>100.00%</b>