

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-20 _____

DOCKET NO. UG-20 _____

ELECTRIC WORKPAPERS

ELIZABETH M. ANDREWS

REPRESENTING AVISTA CORPORATION

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

| | | October 1, 2021 | | | | |
|-----------------------------|-----------------------------------|---------------------------|-------------------|----------------------------|---------------------------------|------------------------|
| | | WITH PRESENT RATES | | | WITH 10.2021 PROPOSED RATES | |
| Line No. | DESCRIPTION | Actual Per Results Report | Total Adjustments | 10.2021 Adjusted Total (1) | Proposed Revenues & Related Exp | 10.2021 Proposed Total |
| | <i>a</i> | <i>b</i> | <i>c</i> | <i>d</i> | <i>e</i> | <i>f</i> |
| REVENUES | | | | | | |
| 1 | Total General Business | \$546,549 | (\$16,055) | \$530,494 | \$44,183 | \$574,677 |
| 2 | Interdepartmental Sales | 1,228 | - | 1,228 | | 1,228 |
| 3 | Sales for Resale | 53,430 | 39 | 53,469 | | 53,469 |
| 4 | Total Sales of Electricity | 601,207 | (16,016) | 585,191 | 44,183 | 629,374 |
| 5 | Other Revenue | 60,250 | (43,369) | 16,881 | | 16,881 |
| 6 | Total Electric Revenue | 661,457 | (59,385) | 602,072 | 44,183 | 646,255 |
| EXPENSES | | | | | | |
| Production and Transmission | | | | | | |
| 7 | Operating Expenses | 170,553 | (23,370) | 147,183 | | 147,183 |
| 8 | Purchased Power | 89,083 | (18,300) | 70,783 | | 70,783 |
| 9 | Depreciation/Amortization | 32,447 | 7,868 | 40,315 | | 40,315 |
| 10 | Regulatory Deferrals/Amortization | (712) | (1,071) | (1,783) | | (1,783) |
| 11 | Taxes | 16,489 | 1,507 | 17,996 | | 17,996 |
| 12 | Total Production & Transmission | 307,860 | (33,366) | 274,494 | - | 274,494 |
| Distribution | | | | | | |
| 13 | Operating Expenses | 26,747 | 3,824 | 30,571 | | 30,571 |
| 14 | Depreciation/Amortization | 31,132 | 1,545 | 32,677 | | 32,677 |
| 15 | Taxes | 47,422 | (17,461) | 29,961 | 1,706 | 31,667 |
| 16 | Total Distribution | 105,301 | (12,092) | 93,209 | 1,706 | 94,915 |
| 17 | Customer Accounting | 9,916 | 2,028 | 11,944 | 147 | 12,091 |
| 18 | Customer Service & Information | 28,425 | (26,791) | 1,634 | | 1,634 |
| 19 | Sales Expenses | - | - | - | | - |
| Administrative & General | | | | | | |
| 20 | Operating Expenses | 55,880 | 2,804 | 58,684 | 88 | 58,772 |
| 21 | Depreciation/Amortization | 35,595 | 6,098 | 41,693 | | 41,693 |
| 22 | Regulatory Deferrals/Amortization | (9,018) | 14,503 | 5,485 | | 5,485 |
| 23 | Taxes | - | - | - | | - |
| 24 | Total Admin. & General | 82,457 | 23,405 | 105,862 | 88 | 105,950 |
| 25 | Total Electric Expenses | 533,959 | (46,816) | 487,143 | 1,941 | 489,084 |
| 26 | OPERATING INCOME BEFORE FIT | 127,498 | (12,569) | 114,929 | 42,242 | 157,172 |
| FEDERAL INCOME TAX | | | | | | |
| 27 | Current Accrual | 4,963 | (1,642) | 3,321 | 8,871 | 12,192 |
| 28 | Debt Interest | - | (872) | (872) | (94) | (966) |
| 29 | Deferred Income Taxes | 7,830 | (1,163) | 6,667 | | 6,667 |
| 30 | Amortized Investment Tax Credit | (318) | - | (318) | | (318) |
| 31 | NET OPERATING INCOME | \$115,023 | (\$8,892) | \$106,131 | 33,465 | \$139,596 |
| RATE BASE | | | | | | |
| PLANT IN SERVICE | | | | | | |
| 32 | Intangible | \$211,035 | \$20,494 | \$231,529 | | \$231,529 |
| 33 | Production | 930,160 | 24,152 | 954,312 | | 954,312 |
| 34 | Transmission | 509,897 | 70,749 | 580,646 | | 580,646 |
| 35 | Distribution | 1,194,477 | 65,475 | 1,259,952 | | 1,259,952 |
| 36 | General | 279,556 | 16,602 | 296,158 | | 296,158 |
| 37 | Total Plant in Service | 3,125,125 | 197,472 | 3,322,597 | - | 3,322,597 |
| ACCUMULATED DEPRECIATION | | | | | | |
| 38 | Intangible | (57,078) | (11,269) | (68,347) | | (68,347) |
| 39 | Production | (382,437) | (30,414) | (412,851) | | (412,851) |
| 40 | Transmission | (147,016) | 1,637 | (145,379) | | (145,379) |
| 41 | Distribution | (358,989) | 87 | (358,902) | | (358,902) |
| 42 | General | (92,865) | 11,129 | (81,736) | | (81,736) |
| 43 | Total Accumulated Depreciation | (1,038,385) | (28,830) | (1,067,215) | - | (1,067,215) |
| 44 | NET PLANT BEFORE DFIT | 2,086,740 | 168,642 | 2,255,382 | - | 2,255,382 |
| 45 | DEFERRED TAXES | (418,971) | (45,600) | (464,571) | | (464,571) |
| 46 | NET PLANT AFTER DFIT | 1,667,769 | 123,042 | 1,790,811 | - | 1,790,811 |
| 47 | DEFERRED DEBITS AND CREDITS | (2,096) | 48,132 | 46,036 | | 46,036 |
| 48 | WORKING CAPITAL | 44,462 | (3,752) | 40,710 | | 40,710 |
| 50 | TOTAL RATE BASE | \$1,710,135 | \$167,422 | \$1,877,557 | \$0 | \$1,877,557 |
| 51 | RATE OF RETURN | 6.73% | | 5.65% | | 7.43% |

AVISTA UTILITIES
CALCULATION OF REQUESTED GENERAL REVENUE REQUIREMENT
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2019

| Line No. | Description | Requested | Tariff | Overall Bill |
|----------|---|-------------------------------|-------------|--------------|
| | | Base Rate Change 10/1/2021 | | |
| | | (000's of Dollars) | | |
| 1 | Pro Forma Rate Base | \$ 1,877,557 | | |
| 2 | Proposed Rate of Return | 7.43% | | |
| 3 | Net Operating Income Requirement | \$139,502 | | |
| 4 | Pro Forma Net Operating Income | 106,131 | | |
| 5 | Net Operating Income Deficiency | \$33,372 | | |
| 6 | Conversion Factor | 0.755294 | | |
| 7 | Revenue Requirement | \$44,183 | \$ (44,183) | \$ - |
| 8 | Total General Business Revenues | \$531,722 | | |
| 9 | Percentage Revenue Increase | 8.31% | -8.31% | 0.0% |
| 10 | Total <u>Billed</u> General Business Revenues | \$530,123 | | |
| 11 | Percentage Revenue Increase | 8.33% | -8.74% | 0.0% |

| AVISTA UTILITIES PROPOSED COST OF CAPITAL WASHINGTON ELECTRIC | | | |
|--|------------------------------|--------------|--------------------------|
| Proposed Capital Structure | | | |
| Component | Capital Structure | Cost | Weighted Cost |
| Debt | 50.0% | 4.97% | 2.48% |
| Common | 50.0% | 9.90% | 4.95% |
| Total | <u>100.00%</u> | | <u>7.43%</u> |

**AVISTA UTILITIES
REVENUE CONVERSION FACTOR
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2019**

| Line No. | Description | Factor |
|---------------------|----------------------------------|--------------------------------------|
| 1 | Revenues | <i>1.000000</i> |
| | Expense: | |
| 2 | Uncollectibles | <i>0.003326</i> |
| 3 | Commission Fees | <i>0.002000</i> |
| 4 | Washington Excise Tax | <i>0.038605</i> |
| 6 | Total Expense | <u><u><i>0.043931</i></u></u> |
| 7 | Net Operating Income Before FIT | <i>0.956069</i> |
| 8 | Federal Income Tax @ 21% | <u><u><i>0.200774</i></u></u> |
| 9 | REVENUE CONVERSION FACTOR | <u><u><u><i>0.755294</i></u></u></u> |

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

| | | <u>Actual Results</u> | | <u>Restatement Adjustments</u> | | | | | | |
|--------------------------------|-------------------------------------|-----------------------|------------------------|--------------------------------|-----------------|----------------------|-----------------------|----------------------|--------------------|--------------------|
| Line No. | DESCRIPTION | Results of Operations | Deferred FIT Rate Base | Deferred Debits and Credits | Working Capital | Remove AMI Rate Base | Eliminate B & O Taxes | Restate Property Tax | Uncollect. Expense | Regulatory Expense |
| | Adjustment Number | 1.00 | 1.01 | 1.02 | 1.03 | 1.04 | 2.01 | 2.02 | 2.03 | 2.04 |
| | Workpaper Reference | E-ROO | E-DFIT | E-DDC | E-WC | E-AMI | E-EBO | E-RPT | E-UE | E-RE |
| REVENUES | | | | | | | | | | |
| 1 | Total General Business | \$546,549 | \$0 | \$0 | \$0 | \$0 | (\$18,871) | \$0 | \$0 | \$0 |
| 2 | Interdepartmental Sales | 1,228 | - | - | - | - | - | - | - | - |
| 3 | Sales for Resale | 53,430 | - | - | - | - | - | - | - | - |
| 4 | Total Sales of Electricity | 601,207 | - | - | - | - | (18,871) | - | - | - |
| 5 | Other Revenue | 60,250 | - | - | - | - | (14) | - | - | - |
| 6 | Total Electric Revenue | 661,457 | - | - | - | - | (18,885) | - | - | - |
| EXPENSES | | | | | | | | | | |
| Production and Transmission | | | | | | | | | | |
| 7 | Operating Expenses | 170,553 | - | 5 | - | - | - | - | - | - |
| 8 | Purchased Power | 89,083 | - | - | - | - | - | - | - | - |
| 9 | Depreciation/Amortization | 32,447 | - | - | - | - | - | - | - | 0 |
| 10 | Regulatory Amortization | (712) | - | - | - | - | - | - | - | - |
| 11 | Taxes | 16,489 | - | - | - | - | - | 351 | - | - |
| 12 | Total Production & Transmission | 307,860 | - | 5 | - | - | - | 351 | - | - |
| Distribution | | | | | | | | | | |
| 13 | Operating Expenses | 26,747 | - | - | - | - | - | - | - | - |
| 14 | Depreciation/Amortization | 31,132 | - | - | - | - | - | - | - | - |
| | Regulatory Amortization | 0 | - | - | - | - | - | - | - | - |
| 15 | Taxes | 47,422 | - | - | - | - | (18,805) | 650 | - | - |
| 16 | Total Distribution | 105,301 | - | - | - | - | (18,805) | 650 | - | - |
| 17 | Customer Accounting | 9,916 | - | 52 | - | - | - | - | 1,437 | - |
| 18 | Customer Service & Information | 28,425 | - | - | - | - | - | - | - | - |
| 19 | Sales Expenses | 0 | - | - | - | - | - | - | - | - |
| Administrative & General | | | | | | | | | | |
| 20 | Operating Expenses | 55,880 | - | - | - | - | - | - | - | (372) |
| 21 | Depreciation/Amortization | 35,595 | - | - | - | - | - | - | - | - |
| 22 | Regulatory Deferrals/Amortization | (9,018) | - | - | - | - | - | - | - | - |
| 23 | Taxes | 0 | - | - | - | - | - | - | - | - |
| 24 | Total Admin. & General | 82,457 | - | - | - | - | - | - | - | (372) |
| 25 | Total Electric Expenses | 533,959 | - | 57 | - | - | (18,805) | 1,001 | 1,437 | (372) |
| 26 | OPERATING INCOME BEFORE FIT | 127,498 | - | (57) | - | - | (80) | (1,001) | (1,437) | 372 |
| FEDERAL INCOME TAX | | | | | | | | | | |
| 27 | Current Accrual | 4,963 | - | (12) | - | - | (17) | (210) | (302) | 78 |
| 28 | Debt Interest | 0 | (0) | (0) | 20 | 251 | - | - | - | - |
| 29 | Deferred Income Taxes | 7,830 | - | - | - | - | - | - | - | - |
| 30 | Amortized ITC - Noxon | (318) | - | - | - | - | - | - | - | - |
| 31 | NET OPERATING INCOME | \$115,023 | \$0 | (\$45) | (\$20) | (\$251) | (\$63) | (\$791) | (\$1,135) | \$294 |
| RATE BASE | | | | | | | | | | |
| PLANT IN SERVICE | | | | | | | | | | |
| 32 | Intangible | 211,035 | \$0 | \$0 | \$0 | (\$30,225) | \$0 | \$0 | \$0 | \$0 |
| 33 | Production | 930,160 | - | - | - | - | - | - | - | - |
| 34 | Transmission | 509,897 | - | - | - | - | - | - | - | - |
| 35 | Distribution | 1,194,477 | - | - | - | (19,146) | - | - | - | - |
| 36 | General | 279,556 | - | - | - | (8,297) | - | - | - | - |
| 37 | Total Plant in Service | 3,125,125 | - | - | - | (57,668) | - | - | - | - |
| ACCUMULATED DEPRECIATION/AMORT | | | | | | | | | | |
| 38 | Intangible | (57,078) | - | - | - | 4,432 | - | - | - | - |
| 39 | Production | (382,437) | - | - | - | - | - | - | - | - |
| 40 | Transmission | (147,016) | - | - | - | - | - | - | - | - |
| 41 | Distribution | (358,989) | - | - | - | 546 | - | - | - | - |
| 42 | General | (92,865) | - | - | - | 1,200 | - | - | - | - |
| 43 | Total Accumulated Depreciation | (1,038,385) | - | - | - | 6,178 | - | - | - | - |
| 44 | NET PLANT | 2,086,740 | - | - | - | (51,490) | - | - | - | - |
| 45 | DEFERRED TAXES | (418,971) | 47 | - | - | 3,384 | - | - | - | - |
| 46 | Net Plant After DFIT | 1,667,769 | 47 | - | - | (48,106) | - | - | - | - |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | (2,096) | - | 1 | - | (182) | - | - | - | - |
| 48 | WORKING CAPITAL | 44,462 | - | - | (3,752) | - | - | - | - | - |
| 49 | TOTAL RATE BASE | 1,710,135 | \$47 | \$1 | (\$3,752) | (\$48,288) | \$0 | \$0 | \$0 | \$0 |
| 50 | RATE OF RETURN | 6.73% | | | | | | | | |
| 51 | REVENUE REQUIREMENT | 15,941 | 4 | 60 | (343) | (4,417) | 84 | 1,047 | 1,503 | (389) |

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

TWELVE MONTHS ENDED DECEMBER 31, 2019

(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Injuries and Damages 2.05 E-ID | FIT/DFIT/ITC Expense 2.06 E-FIT | Office Space Charges to Non-Utility 2.07 E-OSC | Restate Excise Taxes 2.08 E-RET | Net Gains & Losses 2.09 E-NGL | Weather Normalization 2.10 E-WN | Eliminate Adder Schedules 2.11 E-EAS | Misc. Restating Non-Util / Non-Recurring Expenses 2.12 E-MR |
|----------|-------------------------------------|--------------------------------------|---------------------------------------|--|---------------------------------------|-------------------------------------|---------------------------------------|--|---|
| | Adjustment Number | | | | | | | | |
| | Workpaper Reference | | | | | | | | |
| | REVENUES | | | | | | | | |
| 1 | Total General Business | \$0 | \$0 | \$0 | \$0 | \$0 | (\$3,836) | (\$21,727) | \$0 |
| 2 | Interdepartmental Sales | - | - | - | - | - | - | - | - |
| 3 | Sales for Resale | - | - | - | - | - | - | - | - |
| 4 | Total Sales of Electricity | - | - | - | - | - | (3,836) | (21,727) | - |
| 5 | Other Revenue | - | - | - | - | - | 2,883 | (213) | - |
| 6 | Total Electric Revenue | - | - | - | - | - | (953) | (21,940) | - |
| | EXPENSES | | | | | | | | |
| | Production and Transmission | | | | | | | | |
| 7 | Operating Expenses | - | - | - | - | - | - | - | - |
| 8 | Purchased Power | - | - | - | - | - | - | - | - |
| 9 | Depreciation/Amortization | - | - | - | - | - | - | - | - |
| 10 | Regulatory Amortization | - | - | - | - | - | - | 3,332 | - |
| 11 | Taxes | - | - | - | - | - | - | - | - |
| 12 | Total Production & Transmission | - | - | - | - | - | - | 3,332 | - |
| | Distribution | | | | | | | | |
| 13 | Operating Expenses | - | - | - | - | - | - | - | - |
| 14 | Depreciation/Amortization | - | - | - | - | (58) | - | - | - |
| | Regulatory Amortization | | | | | | | | |
| 15 | Taxes | - | - | - | 34 | - | (148) | (839) | - |
| 16 | Total Distribution | - | - | - | 34 | (58) | (148) | (839) | - |
| 17 | Customer Accounting | - | - | - | - | - | (13) | (72) | - |
| 18 | Customer Service & Information | - | - | - | - | - | - | (26,835) | 8 |
| 19 | Sales Expenses | - | - | - | - | - | - | - | - |
| | Administrative & General | | | | | | | | |
| 20 | Operating Expenses | 51 | - | (52) | - | - | (8) | (43) | (1,232) |
| 21 | Depreciation/Amortization | - | - | - | - | - | - | - | - |
| 22 | Regulatory Deferrals/Amortization | - | - | - | - | - | - | 3,914 | - |
| 23 | Taxes | - | - | - | - | - | - | - | - |
| 24 | Total Admin. & General | 51 | - | (52) | - | - | (8) | 3,871 | (1,232) |
| 25 | Total Electric Expenses | 51 | - | (52) | 34 | (58) | (169) | (20,543) | (1,224) |
| 26 | OPERATING INCOME BEFORE FIT | (51) | - | 52 | (34) | 58 | (784) | (1,397) | 1,224 |
| | FEDERAL INCOME TAX | | | | | | | | |
| 27 | Current Accrual | (11) | 1 | 11 | (7) | 12 | (165) | (293) | 257 |
| 28 | Debt Interest | - | - | - | - | - | - | - | - |
| 29 | Deferred Income Taxes | - | (4) | - | - | - | - | - | - |
| 30 | Amortized ITC - Noxon | - | - | - | - | - | - | - | - |
| 31 | NET OPERATING INCOME | (\$40) | \$3 | \$41 | (\$27) | \$46 | (\$619) | (\$1,104) | \$967 |
| | RATE BASE | | | | | | | | |
| | PLANT IN SERVICE | | | | | | | | |
| 32 | Intangible | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 50 | RATE OF RETURN | | | | | | | | |
| 51 | REVENUE REQUIREMENT | 53 | (4) | (54) | 36 | (61) | 820 | 1,461 | (1,280) |

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

TWELVE MONTHS ENDED DECEMBER 31, 2019

(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Restating Incentives | Restate Debt Interest | Eliminate WA Power Cost Defer | Nez Perce Settlement Adjustment | Normalize CS2/Colstrip Major Maint | Authorized Power Supply | Restate 2019 AMA Rate Base to EOP | Restated TOTAL |
|----------|-------------------------------------|----------------------|-----------------------|-------------------------------|---------------------------------|------------------------------------|-------------------------|-----------------------------------|----------------|
| | Adjustment Number | 2.13 | 2.14 | 2.15 | 2.16 | 2.17 | 2.18 | 2.19 | R-Ttl |
| | Workpaper Reference | E-RI | E-RDI | E-EWPC | E-NPS | E-PMM | E-APS | E-EOP19 | |
| | REVENUES | | | | | | | | |
| 1 | Total General Business | \$0 | \$0 | \$1,740 | \$0 | \$0 | \$0 | \$0 | \$503,855 |
| 2 | Interdepartmental Sales | - | - | - | - | - | - | - | 1,228 |
| 3 | Sales for Resale | - | - | - | - | - | (17,144) | - | 36,286 |
| 4 | Total Sales of Electricity | - | - | 1,740 | - | - | (17,144) | - | 541,369 |
| 5 | Other Revenue | - | - | - | - | - | (39,208) | - | 23,698 |
| 6 | Total Electric Revenue | - | - | 1,740 | - | - | (56,352) | - | 565,067 |
| | EXPENSES | | | | | | | | |
| | Production and Transmission | | | | | | | | |
| 7 | Operating Expenses | - | - | 300 | (5) | (926) | (35,686) | - | 134,241 |
| 8 | Purchased Power | - | - | - | - | - | (14,801) | - | 74,282 |
| 9 | Depreciation/Amortization | - | - | - | - | - | - | 3,567 | 36,014 |
| 10 | Regulatory Amortization | - | - | - | - | - | - | - | 2,620 |
| 11 | Taxes | - | - | - | - | - | - | - | 16,840 |
| 12 | Total Production & Transmission | - | - | 300 | (5) | (926) | (50,487) | 3,567 | 263,997 |
| | Distribution | | | | | | | | |
| 13 | Operating Expenses | - | - | - | - | - | - | - | 26,747 |
| 14 | Depreciation/Amortization | - | - | - | - | - | - | (1,363) | 29,711 |
| | Regulatory Amortization | - | - | - | - | - | - | - | - |
| 15 | Taxes | - | - | 67 | - | - | - | - | 28,381 |
| 16 | Total Distribution | - | - | 67 | - | - | - | (1,363) | 84,839 |
| 17 | Customer Accounting | - | - | 11 | - | - | - | - | 11,331 |
| 18 | Customer Service & Information | - | - | - | - | - | - | - | 1,598 |
| 19 | Sales Expenses | - | - | - | - | - | - | - | - |
| | Administrative & General | | | | | | | | |
| 20 | Operating Expenses | 753 | - | 3 | - | - | - | - | 54,980 |
| 21 | Depreciation/Amortization | - | - | - | - | - | - | (348) | 35,247 |
| 22 | Regulatory Deferrals/Amortization | - | - | - | - | - | - | - | (5,104) |
| 23 | Taxes | - | - | - | - | - | - | - | - |
| 24 | Total Admin. & General | 753 | - | 3 | - | - | - | (348) | 85,123 |
| 25 | Total Electric Expenses | 753 | - | 381 | (5) | (926) | (50,487) | 1,856 | 446,888 |
| 26 | OPERATING INCOME BEFORE FIT | (753) | - | 1,359 | 5 | 926 | (5,865) | (1,856) | 118,179 |
| | FEDERAL INCOME TAX | | | | | | | | |
| 27 | Current Accrual | (158) | 934 | 348 | 1 | 194 | (1,232) | (390) | 4,004 |
| 28 | Debt Interest | - | - | - | - | - | - | (110) | 161 |
| 29 | Deferred Income Taxes | - | - | (63) | - | - | - | - | 7,763 |
| 30 | Amortized ITC - Noxon | - | - | - | - | - | - | - | (318) |
| 31 | NET OPERATING INCOME | (595) | (934) | \$1,074 | \$4 | 732 | (\$4,633) | (\$1,357) | 106,569 |
| | RATE BASE | | | | | | | | |
| | PLANT IN SERVICE | | | | | | | | |
| 32 | Intangible | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$2,079 | \$182,889 |
| 33 | Production | - | - | - | - | - | - | 3,979 | 934,139 |
| 34 | Transmission | - | - | - | - | - | - | 17,967 | 527,864 |
| 35 | Distribution | - | - | - | - | - | - | 7,510 | 1,182,841 |
| 36 | General | - | - | - | - | - | - | 5,613 | 276,872 |
| 37 | Total Plant in Service | - | - | - | - | - | - | 37,148 | 3,104,605 |
| | ACCUMULATED DEPRECIATION/AMORT | | | | | | | | |
| 38 | Intangible | - | - | - | - | - | - | (5,314) | (57,960) |
| 39 | Production | - | - | - | - | - | - | (8,174) | (390,611) |
| 40 | Transmission | - | - | - | - | - | - | (3,771) | (150,787) |
| 41 | Distribution | - | - | - | - | - | - | 558 | (357,885) |
| 42 | General | - | - | - | - | - | - | 1,118 | (90,547) |
| 43 | Total Accumulated Depreciation | - | - | - | - | - | - | (15,582) | (1,047,789) |
| 44 | NET PLANT | - | - | - | - | - | - | 21,566 | 2,056,816 |
| 45 | DEFERRED TAXES | - | - | - | - | - | - | (517) | (416,057) |
| 46 | Net Plant After DFIT | - | - | - | - | - | - | 21,049 | 1,640,759 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - | - | - | - | - | - | - | (2,277) |
| 48 | WORKING CAPITAL | - | - | - | - | - | - | - | 40,710 |
| 49 | TOTAL RATE BASE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 21,049 | \$1,679,192 |
| 50 | RATE OF RETURN | | | | | | | | (1) |
| 51 | REVENUE REQUIREMENT | 788 | 1,237 | (1,422) | (5) | (969) | 6,134 | 3,867 | 24,090 |

(1) The Restated TOTAL column does not represent 12/31/2019 Test Period Commission Basis results of operation on a normalized basis (CBR basis). Differences exist due to: 1) inclusion of proposed (Pro Forma) cost of debt (pro forma versus CBR actual cost of debt) impacting Adj. 2.14; 2) restating power supply expenses to annualized authorized Power Supply amounts in Adj 2.18 (revenue associated with the approved annual authorized level is included in Adj. 3.01 Pro Forma Normalization); and 3) the inclusion of Restate 2019 AMA Rate base to EOP adjustment 2.19.

AVISTA UTILITIES

Pro Forma Adjustments

WASHINGTON ELECTRIC RESULTS

TWELVE MONTHS ENDED DECEMBER 31, 2019

(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Pro Forma Power Supply | Pro Forma Transmission Revenue/Expense | Pro Forma Revenue Normalization | Pro Forma Def. Debits, Credits & Regulatory Amorts | Pro Forma ARAM DFIT | Pro Forma Labor Non-Exec | Pro Forma Labor Exec | Pro Forma Employee Benefits |
|----------|-------------------------------------|------------------------|--|---------------------------------|--|---------------------|--------------------------|----------------------|-----------------------------|
| | Adjustment Number | 3.00P | 3.00T | 3.01 | 3.02 | 3.03 | 3.04 | 3.05 | 3.06 |
| | Workpaper Reference | E-PPS | E-PTRAN | E-PREV | E-PRA | E-ARAM | E-PLN | E-PLE | E-PEB |
| | REVENUES | | | | | | | | |
| 1 | Total General Business | \$0 | \$0 | \$26,639 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | Interdepartmental Sales | - | - | - | - | - | - | - | - |
| 3 | Sales for Resale | 17,183 | - | - | - | - | - | - | - |
| 4 | Total Sales of Electricity | 17,183 | - | 26,639 | - | - | - | - | - |
| 5 | Other Revenue | 3,133 | 658 | (10,608) | - | - | - | - | - |
| 6 | Total Electric Revenue | 20,316 | 658 | 16,031 | - | - | - | - | - |
| | EXPENSES | | | | | | | | |
| | Production and Transmission | | | | | | | | |
| 7 | Operating Expenses | 9,232 | (447) | - | 231 | - | 1,169 | - | 392 |
| 8 | Purchased Power | (3,499) | - | - | - | - | - | - | - |
| 9 | Depreciation/Amortization | - | - | - | - | - | - | - | - |
| 10 | Regulatory Amortization | - | - | - | (1,869) | - | - | - | - |
| 11 | Taxes | - | - | - | - | - | - | - | - |
| 12 | Total Production & Transmission | 5,733 | (447) | - | (1,638) | - | 1,169 | - | 392 |
| | Distribution | | | | | | | | |
| 13 | Operating Expenses | - | - | - | - | - | 713 | - | 247 |
| 14 | Depreciation/Amortization | - | - | - | - | - | - | - | - |
| | Regulatory Amortization | | | | | | | | |
| 15 | Taxes | - | - | 1,028 | - | - | - | - | - |
| 16 | Total Distribution | - | - | 1,028 | - | - | 713 | - | 247 |
| 17 | Customer Accounting | - | - | 89 | - | - | 315 | - | 112 |
| 18 | Customer Service & Information | - | - | - | - | - | 25 | - | 11 |
| 19 | Sales Expenses | - | - | - | - | - | - | - | - |
| | Administrative & General | | | | | | | | |
| 20 | Operating Expenses | - | - | 53 | - | - | 1,045 | (318) | 358 |
| 21 | Depreciation/Amortization | - | - | - | - | - | - | - | - |
| 22 | Regulatory Deferrals/Amortization | - | - | - | (779) | - | - | - | - |
| 23 | Taxes | - | - | - | - | - | - | - | - |
| 24 | Total Admin. & General | - | - | 53 | (779) | - | 1,045 | (318) | 358 |
| 25 | Total Electric Expenses | 5,733 | (447) | 1,170 | (2,417) | - | 3,267 | (318) | 1,120 |
| 26 | OPERATING INCOME BEFORE FIT | 14,583 | 1,105 | 14,861 | 2,417 | - | (3,267) | 318 | (1,120) |
| | FEDERAL INCOME TAX | | | | | | | | |
| 27 | Current Accrual | 3,062 | 232 | 3,121 | 508 | - | (686) | 67 | (235) |
| 28 | Debt Interest | - | - | - | 4 | - | - | - | - |
| 29 | Deferred Income Taxes | - | - | - | - | (500) | - | - | - |
| 30 | Amortized ITC - Noxon | - | - | - | - | - | - | - | - |
| 31 | NET OPERATING INCOME | 11,521 | 873 | 11,740 | \$1,905 | \$500 | (\$2,581) | \$251 | (\$885) |
| | RATE BASE | | | | | | | | |
| | PLANT IN SERVICE | | | | | | | | |
| 32 | Intangible | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | - | - | - | - | - | - | - | - |
| | DEFERRED TAXES | | | | | | | | |
| 45 | Net Plant After DFIT | - | - | - | - | - | - | - | - |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - | - | - | (766) | - | - | - | - |
| 48 | WORKING CAPITAL | - | - | - | - | - | - | - | - |
| 49 | TOTAL RATE BASE | \$0 | \$0 | \$0 | (766) | - | \$0 | \$0 | \$0 |
| 50 | RATE OF RETURN | | | | | | | | |
| 51 | REVENUE REQUIREMENT | (15,253) | (1,156) | (15,544) | (2,598) | (662) | 3,417 | (333) | 1,171 |

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

TWELVE MONTHS ENDED DECEMBER 31, 2019

(000'S OF DOLLARS)

| Line No. | DESCRIPTION | Pro Forma Insurance Expense 3.07 | Pro Forma IS/IT Expense 3.08 | Pro Forma Property Tax 3.09 | Pro Forma Fee Free Amortization 3.10 | Pro Forma 2020 Customer At Center 3.11 | Pro Forma 2020 Large & Distinct 3.12 | Pro Forma 2020 Programmatic 3.13 | Pro Forma 2020 Mandatory & Compliance 3.14 |
|----------|-------------------------------------|-------------------------------------|---------------------------------|--------------------------------|---|---|---|-------------------------------------|---|
| | Adjustment Number | E-PINS | E-PIT | E-PPT | E-PFEE | E-PCAPI | E-CAP2 | E-CAP3 | E-CAP4 |
| | Workpaper Reference | | | | | | | | |
| | REVENUES | | | | | | | | |
| 1 | Total General Business | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | - | - | - | - | - | 227 | 204 | 629 |
| 10 | Regulatory Amortization | - | - | - | - | - | - | - | - |
| 11 | Taxes | - | - | 1,156 | - | - | - | - | - |
| 12 | Total Production & Transmission | - | - | 1,156 | - | - | 227 | 204 | 629 |
| | Distribution | | | | | | | | |
| 13 | Operating Expenses | - | - | - | - | - | - | (166) | - |
| 14 | Depreciation/Amortization | - | - | - | - | - | 34 | 702 | 81 |
| | Regulatory Amortization | | | | | | | | |
| 15 | Taxes | - | - | 552 | - | - | - | - | - |
| 16 | Total Distribution | - | - | 552 | - | - | 34 | 536 | 81 |
| 17 | Customer Accounting | - | - | - | 97 | - | - | - | - |
| 18 | Customer Service & Information | - | - | - | - | - | - | - | - |
| 19 | Sales Expenses | - | - | - | - | - | - | - | - |
| | Administrative & General | | | | | | | | |
| 20 | Operating Expenses | 3,539 | 2,013 | - | - | - | - | - | - |
| 21 | Depreciation/Amortization | - | - | - | - | 1,838 | 194 | 548 | - |
| 22 | Regulatory Deferrals/Amortization | - | - | - | 1,235 | - | - | - | - |
| 23 | Taxes | - | - | - | - | - | - | - | - |
| 24 | Total Admin. & General | 3,539 | 2,013 | - | 1,235 | 1,838 | 194 | 548 | - |
| 25 | Total Electric Expenses | 3,539 | 2,013 | 1,708 | 1,332 | 1,838 | 455 | 1,288 | 710 |
| 26 | OPERATING INCOME BEFORE FIT | (3,539) | (2,013) | (1,708) | (1,332) | (1,838) | (455) | (1,288) | (710) |
| | FEDERAL INCOME TAX | | | | | | | | |
| 27 | Current Accrual | (743) | (423) | (359) | (280) | (386) | (95) | (270) | (149) |
| 28 | Debt Interest | - | - | - | - | (49) | (121) | (268) | (185) |
| 29 | Deferred Income Taxes | - | - | - | - | - | - | - | - |
| 30 | Amortized ITC - Noxon | - | - | - | - | - | - | - | - |
| 31 | NET OPERATING INCOME | (2,796) | (\$1,590) | (\$1,349) | (1,052) | (1,404) | (\$238) | (\$749) | (\$375) |
| | RATE BASE | | | | | | | | |
| | PLANT IN SERVICE | | | | | | | | |
| 32 | Intangible | \$0 | \$0 | \$0 | \$0 | \$3,707 | \$890 | \$667 | \$0 |
| 33 | Production | - | - | - | - | - | 893 | 2,151 | 1,686 |
| 34 | Transmission | - | - | - | - | - | 11,460 | 6,759 | 28,736 |
| 35 | Distribution | - | - | - | - | - | 1,395 | 28,821 | 3,315 |
| 36 | General | - | - | - | - | 19 | 995 | 4,921 | - |
| 37 | Total Plant in Service | - | - | - | - | 3,726 | 15,633 | 43,319 | 33,737 |
| | ACCUMULATED DEPRECIATION/AMORT | | | | | | | | |
| 38 | Intangible | - | - | - | - | 6,156 | (27) | (37) | - |
| 39 | Production | - | - | - | - | - | 2,659 | 407 | 337 |
| 40 | Transmission | - | - | - | - | - | 2,685 | 760 | 2,084 |
| 41 | Distribution | - | - | - | - | - | 1,366 | 4,218 | 484 |
| 42 | General | - | - | - | - | (2) | 1,701 | 4,990 | - |
| 43 | Total Accumulated Depreciation | - | - | - | - | 6,154 | 8,385 | 10,338 | 2,905 |
| 44 | NET PLANT | - | - | - | - | 9,880 | 24,018 | 53,657 | 36,642 |
| 45 | DEFERRED TAXES | - | - | - | - | (564) | (710) | (2,119) | (1,058) |
| 46 | Net Plant After DFIT | - | - | - | - | 9,316 | 23,308 | 51,538 | 35,584 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - | - | - | - | - | - | - | - |
| 48 | WORKING CAPITAL | - | - | - | - | - | - | - | - |
| 49 | TOTAL RATE BASE | \$0 | \$0 | \$0 | \$0 | \$9,316 | \$23,308 | \$51,538 | \$35,584 |
| 50 | RATE OF RETURN | | | | | | | | |
| 51 | REVENUE REQUIREMENT | 3,702 | 2,105 | 1,786 | 1,393 | 2,775 | 2,608 | 6,062 | 3,997 |

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

TWELVE MONTHS ENDED DECEMBER 31, 2019

(000'S OF DOLLARS)

Revised to Reflect

Filed 2019

Tax Return

| Line No. | DESCRIPTION | Pro Forma 2020 Short Lived | Pro Forma AMI Capital | Pro Forma WildFire Plan | Pro Forma EIM Expenditures | Pro Forma Colstrip Cap & Amortization | PF Normalize CS2/Colstrip Major Maint | Restate 2019 ADFIT |
|--------------------------------|-------------------------------------|----------------------------|-----------------------|-------------------------|----------------------------|---------------------------------------|---------------------------------------|--------------------|
| | Adjustment Number | 3.15 | 3.16 | 3.17 | 3.18 | 3.19 | 3.20 | 3.21 |
| | Workpaper Reference | E-CAP5 | E-AMI | E-WF | E-PEIM | E-PCOL | E-PMM | E-RDFIT |
| REVENUES | | | | | | | | |
| 1 | Total General Business | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$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 | - | - | 995 | 1,386 | - | (16) | - |
| 8 | Purchased Power | - | - | - | - | - | - | - |
| 9 | Depreciation/Amortization | - | - | 97 | 91 | 3,053 | - | - |
| 10 | Regulatory Amortization | - | - | - | - | (2,534) | - | - |
| 11 | Taxes | - | - | - | - | - | - | - |
| 12 | Total Production & Transmission | - | - | 1,092 | 1,477 | 519 | (16) | - |
| Distribution | | | | | | | | |
| 13 | Operating Expenses | - | - | 3,030 | - | - | - | - |
| 14 | Depreciation/Amortization | - | 1,934 | 216 | - | - | - | - |
| 15 | Regulatory Amortization | - | - | - | - | - | - | - |
| 15 | Taxes | - | - | - | - | - | - | - |
| 16 | Total Distribution | - | 1,934 | 3,246 | - | - | - | - |
| 17 | Customer Accounting | - | - | - | - | - | - | - |
| 18 | Customer Service & Information | - | - | - | - | - | - | - |
| 19 | Sales Expenses | - | - | - | - | - | - | - |
| Administrative & General | | | | | | | | |
| 20 | Operating Expenses | - | (2,986) | - | - | - | - | - |
| 21 | Depreciation/Amortization | 1,966 | 581 | - | 1,319 | - | - | - |
| 22 | Regulatory Deferrals/Amortization | - | 10,133 | - | - | - | - | - |
| 23 | Taxes | - | - | - | - | - | - | - |
| 24 | Total Admin. & General | 1,966 | 7,728 | - | 1,319 | - | - | - |
| 25 | Total Electric Expenses | 1,966 | 9,662 | 4,338 | 2,796 | 519 | (16) | - |
| 26 | OPERATING INCOME BEFORE FIT | (1,966) | (9,662) | (4,338) | (2,796) | (519) | 16 | - |
| FEDERAL INCOME TAX | | | | | | | | |
| 27 | Current Accrual | (413) | (2,029) | (911) | (587) | (109) | 3 | - |
| 28 | Debt Interest | (57) | (480) | (68) | (49) | 81 | - | 159 |
| 29 | Deferred Income Taxes | - | - | - | - | (596) | - | - |
| 30 | Amortized ITC - Noxon | - | - | - | - | - | - | - |
| 31 | NET OPERATING INCOME | (\$1,496) | (\$7,153) | (\$3,359) | (2,160) | 105 | 13 | (159) |
| RATE BASE | | | | | | | | |
| PLANT IN SERVICE | | | | | | | | |
| 32 | Intangible | \$7,006 | \$29,775 | \$0 | \$6,595 | \$0 | \$0 | - |
| 33 | Production | - | - | - | 3,082 | 12,361 | - | - |
| 34 | Transmission | - | - | 4,729 | 1,098 | - | - | - |
| 35 | Distribution | - | 34,773 | 8,807 | - | - | - | - |
| 36 | General | (3,299) | 16,649 | - | - | - | - | - |
| 37 | Total Plant in Service | 3,707 | 81,197 | 13,536 | 10,775 | 12,361 | - | - |
| ACCUMULATED DEPRECIATION/AMORT | | | | | | | | |
| 38 | Intangible | 703 | (16,192) | - | (990) | - | - | - |
| 39 | Production | - | - | - | (80) | (25,563) | - | - |
| 40 | Transmission | - | - | (92) | (30) | - | - | - |
| 41 | Distribution | - | (6,933) | (152) | - | - | - | - |
| 42 | General | 7,007 | (4,884) | - | - | - | - | - |
| 43 | Total Accumulated Depreciation | 7,710 | (28,009) | (244) | (1,100) | (25,563) | - | - |
| 44 | NET PLANT | 11,417 | 53,188 | 13,292 | 9,675 | (13,202) | - | - |
| 45 | DEFERRED TAXES | (531) | (14,370) | (166) | (317) | 1,863 | - | (30,542) |
| 46 | Net Plant After DFIT | 10,886 | 38,818 | 13,126 | 9,358 | (11,339) | - | (30,542) |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - | 53,345 | - | - | (4,266) | - | - |
| 48 | WORKING CAPITAL | - | - | - | - | - | - | - |
| 49 | TOTAL RATE BASE | \$10,886 | \$92,163 | \$13,126 | \$9,358 | (\$15,605) | \$0 | (\$30,542) |
| 50 | RATE OF RETURN | | | | | | | |
| 51 | REVENUE REQUIREMENT | 3,052 | 18,537 | 5,738 | 3,781 | (1,674) | (17) | (2,794) |

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

INFORMATIONAL

TARIFF
#76

| Line No. | DESCRIPTION | Base Pro Forma Total | Tax Customer Credit Tariff #76 | Billed Net Total After Tariff |
|----------|-------------------------------------|----------------------|--------------------------------|-------------------------------|
| | Adjustment Number | PF-SubTtl | 4.00T | Net Billed |
| | Workpaper Reference | | E-Tax | Total |
| | REVENUES | | | |
| 1 | Total General Business | \$530,494 | | \$530,494 |
| 2 | Interdepartmental Sales | 1,228 | - | 1,228 |
| 3 | Sales for Resale | 53,469 | - | 53,469 |
| 4 | Total Sales of Electricity | 585,191 | - | 585,191 |
| 5 | Other Revenue | 16,881 | - | 16,881 |
| 6 | Total Electric Revenue | 602,072 | - | 602,072 |
| | EXPENSES | | | |
| | Production and Transmission | | | |
| 7 | Operating Expenses | 147,183 | - | 147,183 |
| 8 | Purchased Power | 70,783 | - | 70,783 |
| 9 | Depreciation/Amortization | 40,315 | - | 40,315 |
| 10 | Regulatory Amortization | (1,783) | - | (1,783) |
| 11 | Taxes | 17,996 | - | 17,996 |
| 12 | Total Production & Transmission | 274,494 | - | 274,494 |
| | Distribution | | | |
| 13 | Operating Expenses | 30,571 | - | 30,571 |
| 14 | Depreciation/Amortization | 32,677 | - | 32,677 |
| | Regulatory Amortization | | | |
| 15 | Taxes | 29,961 | - | 29,961 |
| 16 | Total Distribution | 93,209 | - | 93,209 |
| 17 | Customer Accounting | 11,944 | - | 11,944 |
| 18 | Customer Service & Information | 1,634 | - | 1,634 |
| 19 | Sales Expenses | - | - | - |
| | Administrative & General | | | |
| 20 | Operating Expenses | 58,684 | - | 58,684 |
| 21 | Depreciation/Amortization | 41,693 | - | 41,693 |
| 22 | Regulatory Deferrals/Amortization | 5,485 | (43,788) | (38,303) |
| 23 | Taxes | - | - | - |
| 24 | Total Admin. & General | 105,862 | (43,788) | 62,073 |
| 25 | Total Electric Expenses | 487,143 | (43,788) | 443,354 |
| 26 | OPERATING INCOME BEFORE FIT | 114,929 | 43,788 | 158,718 |
| | FEDERAL INCOME TAX | | | |
| 27 | Current Accrual | 3,321 | 9,196 | 12,517 |
| 28 | Debt Interest | (872) | (92) | (964) |
| 29 | Deferred Income Taxes | 6,667 | - | 6,667 |
| 30 | Amortized ITC - Noxon | (318) | - | (318) |
| 31 | NET OPERATING INCOME | 106,131 | 34,685 | 140,816 |
| | RATE BASE | | | |
| | PLANT IN SERVICE | | | |
| 32 | Intangible | \$231,529 | | \$231,529 |
| 33 | Production | 954,312 | - | 954,312 |
| 34 | Transmission | 580,646 | - | 580,646 |
| 35 | Distribution | 1,259,952 | - | 1,259,952 |
| 36 | General | 296,158 | - | 296,158 |
| 37 | Total Plant in Service | 3,322,597 | - | 3,322,597 |
| | ACCUMULATED DEPRECIATION/AMORT | | | |
| 38 | Intangible | (68,347) | - | (68,347) |
| 39 | Production | (\$412,851) | - | (\$412,851) |
| 40 | Transmission | (145,379) | - | (145,379) |
| 41 | Distribution | (358,902) | - | (358,902) |
| 42 | General | (81,736) | - | (81,736) |
| 43 | Total Accumulated Depreciation | (1,067,215) | - | (1,067,215) |
| 44 | NET PLANT | 2,255,382 | - | 2,255,382 |
| 45 | DEFERRED TAXES | (464,571) | 17,681 | (446,890) |
| 46 | Net Plant After DFIT | 1,790,811 | 17,681 | 1,808,492 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | 46,036 | - | 46,036 |
| 48 | WORKING CAPITAL | 40,710 | - | 40,710 |
| 49 | TOTAL RATE BASE | 1,877,557 | \$17,681 | 1,895,238 |
| 50 | RATE OF RETURN | | | |
| 51 | REVENUE REQUIREMENT | 44,183 | (44,183) | 0 |

AVISTA UTILITIES
Restatement Summary
Washington Electric
TWELVE MONTHS ENDED DECEMBER 31, 2019

| Column | WP Ref | Description of Adjustment | Washington Electric | | |
|----------------------------------|------------|--|---------------------|------------------|--------------|
| | | | NOI | Rate Base | ROR |
| Restating Adjustments | | | | | |
| 1.00 | E-ROO | Results of Operations | 115,023 | 1,710,135 | 6.73% |
| 1.01 | E-DFIT | Deferred FIT Rate Base | 0 | 47 | |
| 1.02 | E-DDC | Deferred Debits and Credits | (45) | 1 | |
| 1.03 | E-WC | Working Capital | (20) | (3,752) | |
| 1.04 | E-AMI | Remove AMI Rate Base | (251) | (48,288) | |
| 2.01 | E-EBO | Eliminate B & O Taxes | (63) | - | |
| 2.02 | E-RPT | Restate Property Tax | (791) | - | |
| 2.03 | E-UE | Uncollect. Expense | (1,135) | - | |
| 2.04 | E-RE | Regulatory Expense | 294 | - | |
| 2.05 | E-ID | Injuries and Damages | (40) | - | |
| 2.06 | E-FIT | FIT/DFIT/ ITC Expense | 3 | - | |
| 2.07 | E-OSC | Office Space Charges to Non-Utility | 41 | - | |
| 2.08 | E-RET | Restate Excise Taxes | (27) | - | |
| 2.09 | E-NGL | Net Gains & Losses | 46 | - | |
| 2.10 | E-WN | Weather Normalization | (619) | - | |
| 2.11 | E-EAS | Eliminate Adder Schedules | (1,104) | - | |
| 2.12 | E-MR | Misc. Restating Non-Util / Non- Recurring Expenses | 967 | - | |
| 2.13 | E-RI | Restating Incentives | (595) | - | |
| 2.14 | E-RDI | Restate Debt Interest | (934) | - | |
| 2.15 | E-EWPC | Eliminate WA Power Cost Defer | 1,074 | - | |
| 2.16 | E-NPS | Nez Perce Settlement Adjustment | 4 | - | |
| 2.17 | E-PMM | Normalize CS2/Colstrip Major Maint | \$732 | - | |
| 2.18 | E-APS | Authorized Power Supply | (4,633) | - | |
| 2.19 | E-EOP19 | Restate 2019 AMA Rate Base to EOP | (1,357) | 21,049 | |
| | | Restated Total | <u>106,569</u> | <u>1,679,192</u> | <u>6.35%</u> |
| Pro Forma Adjustments | | | | | |
| 3.00P | E-PPS | Pro Forma Power Supply | 11,521 | - | |
| 3.00T | E-PTRAN | Pro Forma Transmission Revenue/Expense | 873 | \$0 | |
| 3.01 | E-PREV | Pro Forma Revenue Normalization | 11,740 | \$0 | |
| 3.02 | E-PRA | Pro Forma Def. Debits, Credits & Regulatory Amorts | 1,905 | (766) | |
| 3.03 | E-ARAM | Pro Forma ARAM DFIT | \$500 | - | |
| 3.04 | E-PLN | Pro Forma Labor Non-Exec | (2,581) | - | |
| 3.05 | E-PLE | Pro Forma Labor Exec | 251 | - | |
| 3.06 | E-PEB | Pro Forma Employee Benefits | (885) | - | |
| 3.07 | E-PINS | Pro Forma Insurance Expense | (2,796) | - | |
| 3.08 | E-PIT | Pro Forma IS/IT Expense | (1,590) | - | |
| 3.09 | E-PPT | Pro Forma Property Tax | (1,349) | - | |
| 3.10 | E-PFEE | Pro Forma Fee Free Amortization | (1,052) | - | |
| 3.11 | E-PCAP1 | Pro Forma 2020 Customer At Center | (1,404) | 9,316 | |
| 3.12 | E-CAP2 | Pro Forma 2020 Large & Distinct | (238) | 23,308 | |
| 3.13 | E-CAP3 | Pro Forma 2020 Programmatic | (\$749) | \$51,538 | |
| 3.14 | E-CAP4 | Pro Forma 2020 Mandatory & Compliance | (\$375) | \$35,584 | |
| 3.15 | E-CAP5 | Pro Forma 2020 Short Lived | (\$1,496) | \$10,886 | |
| 3.16 | E-AMI | Pro Forma AMI Capital | (\$7,153) | \$92,163 | |
| 3.17 | E-WF | Pro Forma WildFire Plan | (\$3,359) | \$13,126 | |
| 3.18 | E-PEIM | Pro Forma EIM Expenditures | (2,160) | \$9,358 | |
| 3.19 | E-PCOL | Pro Forma Colstrip Cap & Amortization | 105 | (15,605) | |
| 3.20 | E-PMM | PF Normalize CS2/Colstrip Major Maint | 13 | - | |
| 3.21 | E-RDFIT | Restate 2019 ADFIT | (159) | (30,542) | |
| | | Pro Forma Study | <u>106,131</u> | <u>1,877,557</u> | <u>5.65%</u> |
| Other | CF WA Elec | Conversion Factor | | | |
| <u>INFORMATIONAL ONLY</u> | | | | | |
| 4.00T | E-Tax | Tax Customer Credit Tariff #76 | 34,685 | \$17,681 | |
| | | After Tariff #76 Tax Customer Credit | <u>140,816</u> | <u>1,895,238</u> | <u>7.43%</u> |

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

| Line No. | DESCRIPTION | Results of Operations |
|-------------|-------------------------------------|--------------------------|
| | Adjustment Number | 1.00 |
| | Workpaper Reference | E-ROO |
| | REVENUES | |
| 1 | Total General Business | \$546,549 |
| 2 | Interdepartmental Sales | 1,228 |
| 3 | Sales for Resale | 53,430 |
| 4 | Total Sales of Electricity | 601,207 |
| 5 | Other Revenue | 60,250 |
| 6 | Total Electric Revenue | 661,457 |
| | EXPENSES | |
| | Production and Transmission | |
| 7 | Operating Expenses | 170,553 |
| 8 | Purchased Power | 89,083 |
| 9 | Depreciation/Amortization | 32,447 |
| 10 | Regulatory Amortization | (712) |
| 11 | Taxes | 16,489 |
| 12 | Total Production & Transmission | 307,860 |
| | Distribution | |
| 13 | Operating Expenses | 26,747 |
| 14 | Depreciation/Amortization | 31,132 |
| 15 | Taxes | 47,422 |
| 16 | Total Distribution | 105,301 |
| 17 | Customer Accounting | 9,916 |
| 18 | Customer Service & Information | 28,425 |
| 19 | Sales Expenses | 0 |
| | Administrative & General | |
| 20 | Operating Expenses | 55,880 |
| 21 | Depreciation/Amortization | 35,595 |
| 22 | Regulatory Deferrals/Amortization | (9,018) |
| 23 | Taxes | 0 |
| 24 | Total Admin. & General | 82,457 |
| 25 | Total Electric Expenses | 533,959 |
| 26 | OPERATING INCOME BEFORE FIT | 127,498 |
| | FEDERAL INCOME TAX | 0 |
| 27 | Current Accrual | 4,963 |
| 28 | Debt Interest | 0 |
| 29 | Deferred Income Taxes | 7,830 |
| 30 | Amortized ITC - Noxon | (318) |
| 31 | NET OPERATING INCOME | \$115,023 |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Intangible | \$211,035 |
| 33 | Production | 930,160 |
| 34 | Transmission | 509,897 |
| 35 | Distribution | 1,194,477 |
| 36 | General | 279,556 |
| 37 | Total Plant in Service | 3,125,125 |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 38 | Intangible | (57,078) |
| 39 | Production | (382,437) |
| 40 | Transmission | (147,016) |
| 41 | Distribution | (358,989) |
| 42 | General | (92,865) |
| 43 | Total Accumulated Depreciation | (1,038,385) |
| 44 | NET PLANT | 2,086,740 |
| 45 | DEFERRED TAXES | (418,971) |
| 46 | Net Plant After DFIT | 1,667,769 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | (2,096) |
| 48 | WORKING CAPITAL | 44,462 |
| 49 | TOTAL RATE BASE | \$1,710,135 |

| RESULTS OF OPERATIONS | | | Report ID: | | |
|---|---------|--------------------------------------|------------------|---------------|-------------|
| ELECTRIC RATE OF RETURN | | | E-ROR-12A | | |
| For Twelve Months Ended December 31, 2019 | | | AVISTA UTILITIES | | |
| Average of Monthly Averages Basis | | | | | |
| Ref/Basis | Account | Description | System | Washington | Idaho |
| E-OPS | | Electric Net Operating Income (Loss) | 176,139,811 | 115,022,789 | 61,117,022 |
| | | Adjustments | | | |
| | | Adjusted Net Operating Income (Loss) | 176,139,811 | 115,022,789 | 61,117,022 |
| E-APL | | Electric Net Rate Base | 2,538,468,168 | 1,710,135,067 | 828,333,101 |
| | | RATE OF RETURN | 6.939% | 6.726% | 7.378% |

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

| RESULTS OF OPERATIONS | | | Report ID: E-ALL-12A | AVISTA UTILITIES | | |
|---|-------|--|----------------------------|------------------------|-----------------------|----------------------|
| ELECTRIC ALLOCATION PERCENTAGES | | | | | | |
| For Twelve Months Ended December 31, 2019 | | | | | | |
| Average of Monthly Averages Basis | | | | | | |
| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho |
| 1 | Input | Production/Transmission Ratio | 01-01-2019 thru 12-31-2019 | 100.000% | 65.640% | 34.360% |
| 2 | Input | Number of Customers - AMA Percent | 01-01-2019 thru 12-31-2019 | 390,303 100.000% | 255,776 65.533% | 134,527 34.467% |
| 3 | E-OPS | Direct Distribution Operating Expense Percent | 01-01-2019 thru 12-31-2019 | 28,296,647 100.000% | 19,632,654 69.382% | 8,663,993 30.618% |
| | Input | Jurisdictional 4-Factor Ratio | 01-01-2019 thru 12-31-2019 | | | |
| | | Direct O & M Accts 500 - 598 | | 24,679,594 | 16,810,447 | 7,869,147 |
| | | Direct O & M Accts 901 - 935 | | 43,179,437 | 31,102,843 | 12,076,594 |
| | | Total | | 67,859,031 | 47,913,290 | 19,945,741 |
| | | Percentage | | 100.000% | 70.607% | 29.393% |
| | | Direct Labor Accts 500 - 598 | | 13,820,139 | 9,495,065 | 4,325,074 |
| | | Direct Labor Accts 901 - 935 | | 5,934,306 | 4,598,284 | 1,336,022 |
| | | Total | | 19,754,445 | 14,093,349 | 5,661,096 |
| | | Percentage | | 100.000% | 71.343% | 28.657% |
| | | Number of Customers | | 392,987 | 257,394 | 135,593 |
| | | Percentage | | 100.000% | 65.497% | 34.503% |
| | | Net Direct Plant | | 1,299,912,760 | 900,948,758 | 398,964,002 |
| | | Percentage | | 100.000% | 69.308% | 30.692% |
| 4 | | Total Percentages Percent | | 400.000% | 276.755% | 123.245% |
| | | | | 100.000% | 69.189% | 30.811% |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION PERCENTAGES | E-ALL-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho | |
|-----------------|-----|---|----------------------------|---------------|---------------|-------------|-------------|
| | | | 01-01-2018 thru 12-31-2018 | Total | Electric | Gas North | Oregon Gas |
| Input | | Elec/Gas North/Oregon 4-Factor | | 74,822,376 | 62,056,960 | 8,226,178 | 4,539,238 |
| | | Direct O & M Accts 500 - 894 | | 56,739,466 | 43,756,827 | 9,559,199 | 3,423,440 |
| | | Direct O & M Accts 901 - 935 | | 6,038,924 | 4,009,482 | 2,029,442 | 0 |
| | | Direct O & M Accts 901 - 905 Utility 9 Only | | 0 | 0 | 0 | 0 |
| | | Adjustments | | 137,600,766 | 109,823,269 | 19,814,819 | 7,962,678 |
| Total | | | | 100.000% | 79.813% | 14.400% | 5.787% |
| Percentage | | | | | | | |
| | | Direct Labor Accts 500 - 894 | | 76,588,739 | 58,148,334 | 12,873,517 | 5,566,888 |
| | | Direct Labor Accts 901 - 935 | | 5,482,366 | 3,571,503 | 236,920 | 1,673,943 |
| | | Direct Labor Accts 901 - 905 Utility 9 Only | | 10,102,844 | 6,632,271 | 3,470,573 | 0 |
| Total | | | | 92,173,949 | 68,352,108 | 16,581,010 | 7,240,831 |
| Percentage | | | | 100.000% | 74.155% | 17.989% | 7.856% |
| | | Number of Customers at | | 742,617 | 387,662 | 251,894 | 103,061 |
| Percentage | | | | 100.000% | 52.202% | 33.920% | 13.878% |
| | | Net Direct Plant | | 3,656,687,218 | 2,784,255,545 | 575,641,565 | 296,790,108 |
| Percentage | | | | 100.000% | 76.142% | 15.742% | 8.116% |
| | | Total Percentages | | 400.000% | 282.312% | 82.051% | 35.637% |
| Average (CD AA) | | | | 100.000% | 70.578% | 20.513% | 8.909% |

| | | | |
|---|--|--|------------------|
| RESULTS OF OPERATIONS | | | Report ID: |
| ELECTRIC ALLOCATION PERCENTAGES | | | E-ALL-12A |
| For Twelve Months Ended December 31, 2019 | | | |
| Average of Monthly Averages Basis | | | |

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho |
|-------|-----|---|----------------------------|-------------|------------|-------------------------|
| Input | | Gas North/Oregon 4-Factor | 01-01-2018 thru 12-31-2018 | Total | Electric | Gas North Oregon Gas |
| | | Direct O & M Accts 500 - 894 | | 11,797,922 | 0 | 7,602,714 4,195,208 |
| | | Direct O & M Accts 901 - 935 | | 12,671,112 | 0 | 9,329,820 3,341,292 |
| | | Direct O & M Accts 901 - 905 Utility 9 Only | | 2,029,442 | 0 | 2,029,442 0 |
| | | Total | | 26,498,476 | 0 | 18,961,976 7,536,500 |
| | | Percentage | | 100.000% | 0.000% | 71.559% 28.441% |
| | | Direct Labor Accts 500 - 894 | | 12,728,322 | 0 | 8,885,828 3,842,494 |
| | | Direct Labor Accts 901 - 935 | | 1,420,797 | 0 | 176,159 1,244,638 |
| | | Direct Labor Accts 901 - 905 Utility 9 Only | | 3,470,573 | 0 | 3,470,573 0 |
| | | Total | | 17,619,692 | 0 | 12,532,560 5,087,132 |
| | | Percentage | | 100.000% | 0.000% | 71.128% 28.872% |
| | | Number of Customers at | | 354,955 | 0 | 251,894 103,061 |
| | | Percentage | | 100.000% | 0.000% | 70.965% 29.035% |
| | | Net Direct Plant | | 855,304,042 | 0 | 559,809,249 295,494,793 |
| | | Percentage | | 100.000% | 0.000% | 65.451% 34.549% |
| | | Total Percentages | | 400.000% | 0.000% | 279.103% 120.897% |
| | | Average (GD AA) | | 100.000% | 0.000% | 69.776% 30.224% |

8

| RESULTS OF OPERATIONS | | | Report ID: | AVISTA UTILITIES | | | |
|---|-------|---------------------------------------|----------------------------|------------------|---------------|-------------|------------|
| ELECTRIC ALLOCATION PERCENTAGES | | | E-ALL-12A | | | | |
| For Twelve Months Ended December 31, 2019 | | | | | | | |
| Average of Monthly Averages Basis | | | | | | | |
| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho | |
| | Input | Elec/Gas North 4-Factor | 01-01-2018 thru 12-31-2018 | Total | Electric | Gas North | Oregon Gas |
| | | Direct O & M Accts 500 - 894 | | 70,323,010 | 62,056,960 | 8,266,050 | 0 |
| | | Direct O & M Accts 901 - 935 | | 53,300,236 | 43,756,827 | 9,543,409 | 0 |
| | | Adjustments | | 0 | 0 | 0 | 0 |
| | | Total | | 123,623,246 | 105,813,787 | 17,809,459 | 0 |
| | | Percentage | | 100.000% | 85.594% | 14.406% | 0.000% |
| | | Direct Labor Accts 500 - 894 | | 70,950,480 | 58,148,334 | 12,802,146 | 0 |
| | | Direct Labor Accts 901 - 935 | | 4,083,661 | 3,571,503 | 512,158 | 0 |
| | | Total | | 75,034,141 | 61,719,837 | 13,314,304 | 0 |
| | | Percentage | | 100.000% | 82.256% | 17.744% | 0.000% |
| | | Number of Customers at | | 639,556 | 387,662 | 251,894 | 0 |
| | | Percentage | | 100.000% | 60.614% | 39.386% | 0.000% |
| | | Net Direct Plant | | 3,298,869,399 | 2,739,060,150 | 559,809,249 | 0 |
| | | Percentage | | 100.000% | 83.030% | 16.970% | 0.000% |
| 9 | | Total Percentages | | 400.000% | 311.494% | 88.506% | 0.000% |
| | | Average (CD AN/ID/WA) | | 100.000% | 77.874% | 22.126% | 0.000% |
| 10 | E-PLT | Net Electric Distribution Plant - AMA | 12-01-2018 thru 12-31-2019 | 1,219,130,384 | 835,487,618 | 383,642,766 | |
| | | Percent | | 100.000% | 68.531% | 31.469% | |
| 11 | | Book Depreciation | 01-01-2019 thru 12-31-2019 | 121,060,881 | 78,566,630 | 42,494,251 | |
| | | Percent | | 100.000% | 64.898% | 35.102% | |

| | | | |
|---|--|--|------------------|
| RESULTS OF OPERATIONS | | | Report ID: |
| ELECTRIC ALLOCATION PERCENTAGES | | | E-ALL-12A |
| For Twelve Months Ended December 31, 2019 | | | |
| Average of Monthly Averages Basis | | | |

AVISTA UTILITIES

| Basis | Ref | Description | Based on Data from: | System | Washington | Idaho |
|-------|-------|--|----------------------------|---------------------------|--------------------------|--------------------------|
| 12 | | Net Electric Plant (before ADFIT) - AMA Percent | 12-01-2018 thru 12-31-2019 | 3,098,959,581 100.000% | 2,086,739,688 67.337% | 1,012,219,893 32.663% |
| 13 | E-PLT | Net Electric General Plant - AMA Percent | 12-01-2018 thru 12-31-2019 | 272,325,576 100.000% | 186,808,546 68.598% | 85,517,030 31.402% |
| 14 | | Net Allocated Schedule M's - AMA Percent | 01-01-2019 thru 12-31-2019 | -113,402,349 100.000% | -76,287,950 67.272% | -37,114,399 32.728% |
| 99 | Input | Not Allocated | | 0.000% | 0.000% | 0.000% |

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|-----------------------------------|---------|--------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| REVENUE | | | | | | | | | | |
| SALES OF ELECTRICITY: | | | | | | | | | | |
| 99 | 440000 | Residential | 369,633,360 | 0 | 369,633,360 | 250,057,929 | 0 | 250,057,929 | 119,575,431 | 0 |
| 99 | 442200 | Commercial - Firm & Int. | 317,681,368 | 0 | 317,681,368 | 227,718,244 | 0 | 227,718,244 | 89,963,124 | 0 |
| 1 | 442300 | Industrial | 113,542,507 | 0 | 113,542,507 | 64,131,309 | 0 | 64,131,309 | 49,411,198 | 0 |
| 99 | 444000 | Public Street & Highway Lighting | 7,447,635 | 0 | 7,447,635 | 4,777,963 | 0 | 4,777,963 | 2,669,672 | 0 |
| 99 | 448000 | Interdepartmental Revenue | 1,502,287 | 0 | 1,502,287 | 1,227,642 | 0 | 1,227,642 | 274,645 | 0 |
| 99 | 499XXX | Unbilled Revenue | 363,995 | 0 | 363,995 | (136,201) | 0 | (136,201) | 500,196 | 0 |
| TOTAL SALES TO ULTIMATE CUSTOMERS | | | 810,171,152 | 0 | 810,171,152 | 547,776,886 | 0 | 547,776,886 | 262,394,266 | 0 |
| 1 | 447XXX | Sales for Resale | 0 | 81,398,279 | 81,398,279 | 0 | 53,429,830 | 53,429,830 | 0 | 27,968,449 |
| TOTAL SALES OF ELECTRICITY | | | 810,171,152 | 81,398,279 | 891,569,431 | 547,776,886 | 53,429,830 | 601,206,716 | 262,394,266 | 27,968,449 |
| OTHER OPERATING REVENUE: | | | | | | | | | | |
| 99 | 449100 | Provision for Rate Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 449110 | Provision for Rate Refund-Tax Reform | (259,010) | 0 | (259,010) | (180,672) | 0 | (180,672) | (78,338) | 0 |
| 99 | 451000 | Miscellaneous Service Revenue | 342,546 | 0 | 342,546 | 214,204 | 0 | 214,204 | 128,342 | 0 |
| 1 | 453000 | Sales of Water & Water Power | 0 | 344,332 | 344,332 | 0 | 226,020 | 226,020 | 0 | 118,312 |
| 1 | 454000 | Rent from Electric Property | 2,669,701 | 123,216 | 2,792,917 | 1,442,297 | 80,879 | 1,523,176 | 1,227,404 | 42,337 |
| 1 | 454100 | Rent from Trnsmission Joint Use | 4,290 | 0 | 4,290 | 5,216 | 0 | 5,216 | (926) | 0 |
| 1 | 456XXX | Other Electric Revenues | 9,036,106 | 76,485,276 | 85,521,382 | 8,258,385 | 50,204,935 | 58,463,320 | 777,721 | 26,280,341 |
| TOTAL OTHER OPERATING REVENUE | | | 11,793,633 | 76,952,824 | 88,746,457 | 9,739,430 | 50,511,834 | 60,251,264 | 2,054,203 | 26,440,990 |
| TOTAL ELECTRIC REVENUE | | | 821,964,785 | 158,351,103 | 980,315,888 | 557,516,316 | 103,941,664 | 661,457,980 | 264,448,469 | 54,409,439 |

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|----------------------------------|---------|--|--------------------|------------|------------|------------------------|------------|------------|-------------------|------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| EXPENSE | | | | | | | | | | |
| STEAM POWER GENERATION EXPENSE: | | | | | | | | | | |
| OPERATION | | | | | | | | | | |
| 1 | 500000 | Supervision & Engineering | 0 | 453,950 | 453,950 | 0 | 297,973 | 297,973 | 0 | 155,977 |
| 1 | 501XXX | Fuel | 0 | 30,851,365 | 30,851,365 | 0 | 20,250,836 | 20,250,836 | 0 | 10,600,529 |
| 1 | 502000 | Steam Expense | 0 | 3,922,200 | 3,922,200 | 0 | 2,574,532 | 2,574,532 | 0 | 1,347,668 |
| 1 | 505000 | Electric Expense | 0 | 1,064,602 | 1,064,602 | 0 | 698,805 | 698,805 | 0 | 365,797 |
| 1 | 506XXX | Miscellaneous Steam Power Generation Op Exp | 0 | 3,195,791 | 3,195,791 | 0 | 2,097,717 | 2,097,717 | 0 | 1,098,074 |
| 1 | 507000 | Rent | 0 | 15,079 | 15,079 | 0 | 9,898 | 9,898 | 0 | 5,181 |
| MAINTENANCE | | | | | | | | | | |
| 1 | 510000 | Supervision & Engineering | 0 | 543,189 | 543,189 | 0 | 356,549 | 356,549 | 0 | 186,640 |
| 1 | 511000 | Structures | 0 | 767,468 | 767,468 | 0 | 503,766 | 503,766 | 0 | 263,702 |
| 1 | 512000 | Boiler Plant | 0 | 6,096,607 | 6,096,607 | 0 | 4,001,813 | 4,001,813 | 0 | 2,094,794 |
| 1 | 513000 | Electric Plant | 0 | 688,804 | 688,804 | 0 | 452,131 | 452,131 | 0 | 236,673 |
| 1 | 514XXX | Miscellaneous Steam Power Generation Maint Exp | 0 | 1,257,579 | 1,257,579 | 0 | 825,475 | 825,475 | 0 | 432,104 |
| TOTAL STEAM POWER GENERATION EXP | | | 0 | 48,856,634 | 48,856,634 | 0 | 32,069,495 | 32,069,495 | 0 | 16,787,139 |
| HYDRAULIC POWER GENERATION EXP: | | | | | | | | | | |
| OPERATION | | | | | | | | | | |
| 1 | 535000 | Supervision & Engineering | 0 | 3,422,956 | 3,422,956 | 0 | 2,246,828 | 2,246,828 | 0 | 1,176,128 |
| 1 | 536000 | Water for Power | 0 | 935,314 | 935,314 | 0 | 613,940 | 613,940 | 0 | 321,374 |
| 1 | 537000 | Hydraulic Expense | 5,201,829 | 4,625,043 | 9,826,872 | 3,412,162 | 3,035,878 | 6,448,040 | 1,789,667 | 1,589,165 |
| 1 | 538000 | Electric Expense | 0 | 7,687,119 | 7,687,119 | 0 | 5,045,825 | 5,045,825 | 0 | 2,641,294 |
| 1 | 539000 | Miscellaneous Hydraulic Power Generation Exp | 0 | 1,124,542 | 1,124,542 | 0 | 738,149 | 738,149 | 0 | 386,393 |
| 1 | 540000 | Rent | 0 | 1,444,770 | 1,444,770 | 0 | 948,347 | 948,347 | 0 | 496,423 |
| 1 | 540100 | MT Trust Funds Land Settlement Rents | 4,983,557 | 0 | 4,983,557 | 3,258,748 | 0 | 3,258,748 | 1,724,809 | 0 |
| MAINTENANCE | | | | | | | | | | |
| 1 | 541000 | Supervision & Engineering | 0 | 1,008,677 | 1,008,677 | 0 | 662,096 | 662,096 | 0 | 346,581 |
| 1 | 542000 | Structures | 0 | 739,744 | 739,744 | 0 | 485,568 | 485,568 | 0 | 254,176 |
| 1 | 543000 | Reservoirs, Dams, & Waterways | 0 | 1,840,277 | 1,840,277 | 0 | 1,207,958 | 1,207,958 | 0 | 632,319 |
| 1 | 544000 | Electric Plant | 0 | 3,539,935 | 3,539,935 | 0 | 2,323,613 | 2,323,613 | 0 | 1,216,322 |
| 1 | 545000 | Miscellaneous Hydraulic Plant | 0 | 1,141,682 | 1,141,682 | 0 | 749,400 | 749,400 | 0 | 392,282 |
| TOTAL HYDRO POWER GENERATION EXP | | | 10,185,386 | 27,510,059 | 37,695,445 | 6,670,910 | 18,057,602 | 24,728,512 | 3,514,476 | 9,452,457 |
| OTHER POWER GENERATION EXPENSE: | | | | | | | | | | |
| OPERATION | | | | | | | | | | |
| 1 | 546000 | Supervision & Engineering | 0 | 277,672 | 277,672 | 0 | 182,264 | 182,264 | 0 | 95,408 |
| 1 | 547XXX | Fuel | 0 | 71,500,955 | 71,500,955 | 0 | 46,933,227 | 46,933,227 | 0 | 24,567,728 |
| 1 | 548000 | Generation Expense | 0 | 2,370,360 | 2,370,360 | 0 | 1,555,904 | 1,555,904 | 0 | 814,456 |
| 1 | 549XXX | Miscellaneous Other Power Generation Op Exp | 0 | 1,345,954 | 1,345,954 | 0 | 883,484 | 883,484 | 0 | 462,470 |
| 1 | 550000 | Rent | 0 | 47,044 | 47,044 | 0 | 30,880 | 30,880 | 0 | 16,164 |
| MAINTENANCE | | | | | | | | | | |
| 1 | 551000 | Supervision & Engineering | 0 | 796,831 | 796,831 | 0 | 523,040 | 523,040 | 0 | 273,791 |
| 1 | 552000 | Structures | 0 | 134,545 | 134,545 | 0 | 88,315 | 88,315 | 0 | 46,230 |
| 1 | 553000 | Generating & Electric Equipment | 0 | 7,231,062 | 7,231,062 | 0 | 4,746,469 | 4,746,469 | 0 | 2,484,593 |
| 1 | 554XXX | Miscellaneous Other Power Generation Maint Exp | 0 | 474,724 | 474,724 | 0 | 311,609 | 311,609 | 0 | 163,115 |
| TOTAL OTHER POWER GENERATION EXP | | | 0 | 84,179,147 | 84,179,147 | 0 | 55,255,192 | 55,255,192 | 0 | 28,923,955 |

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|----------------------------------|---------|---------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| OTHER POWER SUPPLY EXPENSE: | | | | | | | | | | |
| E-555 | 555XXX | Purchased Power | 8,973,807 | 135,339,968 | 144,313,775 | 245,731 | 88,837,155 | 89,082,886 | 8,728,076 | 46,502,813 |
| 1 | 556000 | System Control & Load Dispatching | 0 | 769,113 | 769,113 | 0 | 504,846 | 504,846 | 0 | 264,267 |
| E-557 | 557XXX | Other Expense | (6,888,509) | 56,710,705 | 49,822,196 | 215,162 | 37,224,907 | 37,440,069 | (7,103,671) | 19,485,798 |
| TOTAL OTHER POWER SUPPLY EXPENSE | | | 2,085,298 | 192,819,786 | 194,905,084 | 460,893 | 126,566,908 | 127,027,801 | 1,624,405 | 66,252,878 |
| TOTAL PRODUCTION OPERATING EXP | | | 12,270,684 | 353,365,626 | 365,636,310 | 7,131,803 | 231,949,197 | 239,081,000 | 5,138,881 | 121,416,429 |
| TRANSMISSION OPERATING EXPENSE: | | | | | | | | | | |
| OPERATION | | | | | | | | | | |
| 1 | 560000 | Supervision & Engineering | 0 | 2,515,273 | 2,515,273 | 0 | 1,651,025 | 1,651,025 | 0 | 864,248 |
| 1 | 561000 | Load Dispatching | 0 | 3,781,513 | 3,781,513 | 0 | 2,482,185 | 2,482,185 | 0 | 1,299,328 |
| 1 | 562000 | Station Expense | 0 | 577,415 | 577,415 | 0 | 379,015 | 379,015 | 0 | 198,400 |
| 1 | 562100 | Energy Storage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 563000 | Overhead Line Expense | 0 | 385,332 | 385,332 | 0 | 252,932 | 252,932 | 0 | 132,400 |
| 1 | 565XXX | Transmission of Electricity by Others | 0 | 17,252,820 | 17,252,820 | 0 | 11,324,751 | 11,324,751 | 0 | 5,928,069 |
| 1 | 566000 | Miscellaneous Transmission Expense | 0 | 3,208,113 | 3,208,113 | 0 | 2,105,805 | 2,105,805 | 0 | 1,102,308 |
| 1 | 567000 | Rent | 0 | 177,768 | 177,768 | 0 | 116,687 | 116,687 | 0 | 61,081 |
| MAINTENANCE | | | | | | | | | | |
| 1 | 568000 | Supervision & Engineering | 0 | 654,293 | 654,293 | 0 | 429,478 | 429,478 | 0 | 224,815 |
| 1 | 569000 | Structures | 777 | 697,345 | 698,122 | 614 | 457,737 | 458,351 | 163 | 239,608 |
| 1 | 570000 | Station Equipment | 0 | 989,124 | 989,124 | 0 | 649,261 | 649,261 | 0 | 339,863 |
| 1 | 570100 | Energy Storage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 571000 | Overhead Lines | 16,877 | 993,978 | 1,010,855 | 1,288 | 652,447 | 653,735 | 15,589 | 341,531 |
| 1 | 572000 | Underground Lines | 46 | 0 | 46 | 46 | 0 | 46 | 0 | 0 |
| 1 | 573000 | Service Miscellaneous | 0 | 78,535 | 78,535 | 0 | 51,550 | 51,550 | 0 | 26,985 |
| TOTAL TRANSMISSION OPERATING EXP | | | 17,700 | 31,311,509 | 31,329,209 | 1,948 | 20,552,873 | 20,554,821 | 15,752 | 10,758,636 |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|-----------|--------------|--|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| E-DEPX | | Depreciation Expense-Production | 6,275,593 | 28,659,286 | 34,934,879 | 3,113,360 | 18,811,955 | 21,925,315 | 3,162,233 | 9,847,331 |
| E-DEPX | | Depreciation Expense-Transmission | 1,115,128 | 14,542,628 | 15,657,756 | 378,831 | 9,545,781 | 9,924,612 | 736,297 | 4,996,847 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 0 | 1,141,486 | 1,141,486 | 0 | 749,272 | 749,272 | 0 | 392,214 |
| 99 | | Colstrip 3 AFUDC Reallocation Adj | 0 | 0 | 0 | (152,192) | 0 | (152,192) | 152,192 | 0 |
| 99 | 403027 | Colstrip Plant Adjustment-Depreciation | (552,808) | 0 | (552,808) | 0 | 0 | 0 | (552,808) | 0 |
| 99 | 405930 | Amortization of Investment in WNP3 Exch Power | 1,632,961 | 0 | 1,632,961 | 1,632,961 | 0 | 1,632,961 | 0 | 0 |
| 99 | 406100 | Amort of Acq Adj--Colstrip Common AFUDC | 99,047 | 0 | 99,047 | 31,743 | 0 | 31,743 | 67,304 | 0 |
| 99 | 407312 | Amortization of Lancaster Generation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 407320 | Amortization of Colstrip Outage Return | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407322 | Amortization of Spokane River Relicence | 78,736 | 0 | 78,736 | 72,939 | 0 | 72,939 | 5,797 | 0 |
| 1 | 407324 | Amortization of CDA CDR Fund | 11,065 | 200,000 | 211,065 | 11,065 | 131,280 | 142,345 | 0 | 68,720 |
| 99 | 407326 | Amortization of Spokane River TDG | 117,223 | 0 | 117,223 | 0 | 0 | 0 | 117,223 | 0 |
| 99 | 407327 | Colstrip Reg. Asset Amortization | 585,068 | 0 | 585,068 | 0 | 0 | 0 | 585,068 | 0 |
| 99 | 407331 | Amortization of BPA Parallel Capacity Support | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 407333 | Amortization of CDA Settlement Costs | 0 | 32,719 | 32,719 | 0 | 21,477 | 21,477 | 0 | 11,242 |
| 99 | 407335 | Amortization of ID DSIT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407350 | Amortization of WA Renewable Energy Credits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407351 | Amortization of CNC Transmission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407360 | Amortization of CS2 & COLSTRIP O&M | (111,252) | 0 | (111,252) | 0 | 0 | 0 | (111,252) | 0 |
| 99 | 407362 | Amortization of LiDAR O&M | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407365 | Amortization of Wind Generation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407368 | Amortization of Project Compass | 668,590 | 0 | 668,590 | 0 | 0 | 0 | 668,590 | 0 |
| 99 | 407380 | Amortization of Wartsila Generators | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 407382 | Amortization of CDA Settlement - Allocated | 0 | 884,086 | 884,086 | 0 | 580,314 | 580,314 | 0 | 303,772 |
| 99 | 407382 | Amortization of CDA Settlement - Direct | 183,093 | 0 | 183,093 | 152,118 | 0 | 152,118 | 30,975 | 0 |
| 99 | 407391 | Amortization of Spokane River TDG | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407395 | Optional Renewable Power Revenue Offset | 204,138 | 0 | 204,138 | 156,371 | 0 | 156,371 | 47,767 | 0 |
| 99 | 407403 | Amortization of Dissallowed K.F. Plant | (5,609) | 0 | (5,609) | (5,609) | 0 | (5,609) | 0 | 0 |
| 99 | 407405 | Amortization of Boulder Park Write Off - Idaho | (112,280) | 0 | (112,280) | 0 | 0 | 0 | (112,280) | 0 |
| 99 | 407420 | Amortization of CS2 Levelized Return | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407427 | Colstrip Regulatory Deferral | (1,460,625) | 0 | (1,460,625) | 0 | 0 | 0 | (1,460,625) | 0 |
| 99 | 407450/40749 | Amortization of BPA Residential Exchange Credit | (5,454,585) | 0 | (5,454,585) | (3,522,792) | 0 | (3,522,792) | (1,931,793) | 0 |
| 99 | 407455 | Amortization of Colstrip Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407460 | Amortization of Deferred CS2 & COLSTRIP O&M | (150,222) | 0 | (150,222) | 0 | 0 | 0 | (150,222) | 0 |
| 99 | 407462 | Amortization of Deferred LiDAR O&M | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407494 | Amortization of Schedule 98 REC Rev | 34,085 | 0 | 34,085 | 34,085 | 0 | 34,085 | 0 | 0 |
| 1 | 407495 | Optional Renew Solar Project Offset | 0 | (8,415) | (8,415) | 0 | (5,524) | (5,524) | 0 | (2,891) |
| 99 | 407496 | Def Palouse Wind & Thornton Sw St | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 407497 | Amortization of BPA Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E-OTX | | Taxes Other Than FIT--Prod & Trans | 0 | 25,120,168 | 25,120,168 | 0 | 16,488,877 | 16,488,877 | 0 | 8,631,291 |
| | | TOTAL P/T DEPR/AMRT/NON-FIT TAXES | 3,157,346 | 70,571,958 | 73,729,304 | 1,902,880 | 46,323,432 | 48,226,312 | 1,254,466 | 24,248,526 |
| | | TOTAL PRODUCTION & TRANSMISSION EXPEN: | 15,445,730 | 455,249,093 | 470,694,823 | 9,036,631 | 298,825,502 | 307,862,133 | 6,409,099 | 156,423,591 |

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------------------------|---------|--|--------------------|------------|-------------|------------------------|-----------|-------------|-------------------|-----------|--|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | |
| DISTRIBUTION EXPENSES: | | | | | | | | | | | |
| OPERATION: | | | | | | | | | | | |
| 3 | 580000 | Supervision & Engineering | 717,697 | 3,814,779 | 4,532,476 | 496,965 | 2,646,770 | 3,143,735 | 220,732 | 1,168,009 | |
| 3 | 582000 | Station Expense | 878,159 | 43,908 | 922,067 | 513,003 | 30,464 | 543,467 | 365,156 | 13,444 | |
| 3 | 583000 | Overhead Line Expense | 1,911,155 | 633,520 | 2,544,675 | 1,166,081 | 439,549 | 1,605,630 | 745,074 | 193,971 | |
| 3 | 584000 | Underground Line Expense | 1,801,769 | 0 | 1,801,769 | 1,036,015 | 0 | 1,036,015 | 765,754 | 0 | |
| 3 | 584100 | Energy Storage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | 585000 | Street Light & Signal System Operation Expense | 7,206 | 0 | 7,206 | 6,884 | 0 | 6,884 | 322 | 0 | |
| 3 | 586000 | Meter Expense | 2,164,576 | 49,720 | 2,214,296 | 1,834,776 | 34,497 | 1,869,273 | 329,800 | 15,223 | |
| 3 | 587000 | Customer Installations Expense | 834,055 | 137,713 | 971,768 | 575,501 | 95,548 | 671,049 | 258,554 | 42,165 | |
| 3 | 588000 | Miscellaneous Distribution Expense | 4,662,826 | 4,222,850 | 8,885,676 | 3,094,984 | 2,929,898 | 6,024,882 | 1,567,842 | 1,292,952 | |
| 3 | 589000 | Rent | 27 | 362,107 | 362,134 | 27 | 251,237 | 251,264 | 0 | 110,870 | |
| MAINTENANCE: | | | | | | | | | | | |
| 3 | 590000 | Supervision & Engineering | 565,101 | 878,470 | 1,443,571 | 453,015 | 609,500 | 1,062,515 | 112,086 | 268,970 | |
| 3 | 591000 | Structures | 603,915 | 9,883 | 613,798 | 394,420 | 6,857 | 401,277 | 209,495 | 3,026 | |
| 3 | 592000 | Station Equipment | 792,977 | 131,879 | 924,856 | 593,533 | 91,500 | 685,033 | 199,444 | 40,379 | |
| 3 | 592200 | Energy Storage Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | 593000 | Overhead Lines | 11,444,599 | (252,065) | 11,192,534 | 8,089,024 | (174,888) | 7,914,136 | 3,355,575 | (77,177) | |
| 3 | 594000 | Underground Lines | 888,816 | 0 | 888,816 | 602,770 | 0 | 602,770 | 286,046 | 0 | |
| 3 | 595000 | Line Transformers | 400,791 | (88) | 400,703 | 316,296 | (61) | 316,235 | 84,495 | (27) | |
| 3 | 596000 | Street Light & Signal System Maintenance Exp | 195,663 | (3) | 195,660 | 167,364 | (2) | 167,362 | 28,299 | (1) | |
| 3 | 597000 | Meters | 44,735 | 0 | 44,735 | 37,495 | 0 | 37,495 | 7,240 | 0 | |
| 3 | 598000 | Miscellaneous Distribution Expense | 382,579 | 220,547 | 603,126 | 254,501 | 153,020 | 407,521 | 128,078 | 67,527 | |
| TOTAL DISTRIBUTION OPERATING EXP | | | 28,296,646 | 10,253,220 | 38,549,866 | 19,632,654 | 7,113,889 | 26,746,543 | 8,663,992 | 3,139,331 | |
| E-DEPX | | Depreciation Expense-Distribution | 47,951,093 | 70,499 | 48,021,592 | 31,053,528 | 48,914 | 31,102,442 | 16,897,565 | 21,585 | |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 30,019 | 0 | 30,019 | 30,019 | 0 | 30,019 | 0 | 0 | |
| E-OTX | | Taxes Other Than FIT--Distribution | 54,687,041 | 325 | 54,687,366 | 47,421,989 | 225 | 47,422,214 | 7,265,052 | 100 | |
| TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | | | 102,668,153 | 70,824 | 102,738,977 | 78,505,536 | 49,139 | 78,554,675 | 24,162,617 | 21,685 | |
| TOTAL DISTRIBUTION EXPENSES | | | 130,964,799 | 10,324,044 | 141,288,843 | 98,138,190 | 7,163,028 | 105,301,218 | 32,826,609 | 3,161,016 | |

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|---|---------|--|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| CUSTOMER ACCOUNTS EXPENSES: | | | | | | | | | | |
| 2 | 901000 | Supervision | 0 | 180,356 | 180,356 | 0 | 118,193 | 118,193 | 0 | 62,163 |
| 2 | 902000 | Meter Reading Expenses | 2,652,531 | 216,144 | 2,868,675 | 2,415,962 | 141,646 | 2,557,608 | 236,569 | 74,498 |
| 2 | 903XXX | Customer Records & Collection Expenses | 2,764,015 | 7,792,459 | 10,556,474 | 1,855,153 | 5,106,632 | 6,961,785 | 908,862 | 2,685,827 |
| 2 | 904000 | Uncollectible Accounts | 0 | 208,808 | 208,808 | 0 | 136,838 | 136,838 | 0 | 71,970 |
| 2 | 905000 | Misc Customer Accounts | 0 | 215,458 | 215,458 | 0 | 141,196 | 141,196 | 0 | 74,262 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | | 5,416,546 | 8,613,225 | 14,029,771 | 4,271,115 | 5,644,505 | 9,915,620 | 1,145,431 | 2,968,720 |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | |
| E-908 | 908XXX | Customer Assistance Expenses | 37,639,779 | 221,232 | 37,861,011 | 27,252,986 | 144,980 | 27,397,966 | 10,386,793 | 76,252 |
| 2 | 909000 | Advertising | 61,861 | 1,197,487 | 1,259,348 | 61,861 | 784,749 | 846,610 | 0 | 412,738 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 274,613 | 274,613 | 0 | 179,962 | 179,962 | 0 | 94,651 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | | 37,701,640 | 1,693,332 | 39,394,972 | 27,314,847 | 1,109,691 | 28,424,538 | 10,386,793 | 583,641 |
| SALES EXPENSES: | | | | | | | | | | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 913000 | Advertising | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | 916000 | Miscellaneous Sales Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL SALES EXPENSES | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADMINISTRATIVE & GENERAL EXPENSES: | | | | | | | | | | |
| 4 | 920000 | Salaries | 756,925 | 33,588,516 | 34,345,441 | 598,855 | 23,239,558 | 23,838,413 | 158,070 | 10,348,958 |
| 4 | 921000 | Office Supplies & Expenses | 12,908 | 4,882,032 | 4,894,940 | 10,752 | 3,377,829 | 3,388,581 | 2,156 | 1,504,203 |
| 4 | 922000 | Admin Exp Transferred--Credit | 0 | (102,344) | (102,344) | 0 | (70,811) | (70,811) | 0 | (31,533) |
| 4 | 923000 | Outside Services Employed | 403,962 | 9,719,757 | 10,123,719 | 381,607 | 6,725,003 | 7,106,610 | 22,355 | 2,994,754 |
| 4 | 924000 | Property Insurance Premium | 0 | 1,451,884 | 1,451,884 | 0 | 1,004,544 | 1,004,544 | 0 | 447,340 |
| 4 | 925XXX | Injuries and Damages | (446) | 3,188,982 | 3,188,536 | (120) | 2,206,425 | 2,206,305 | (326) | 982,557 |
| 4 | 926XXX | Employee Pensions and Benefits | 4,528 | 1,711,284 | 1,715,812 | 4,528 | 1,184,020 | 1,188,548 | 0 | 527,264 |
| 4 | 927000 | Franchise Requirements | 1,200 | 0 | 1,200 | 0 | 0 | 0 | 1,200 | 0 |
| 1 | 928000 | Regulatory Commission Expenses | 3,380,645 | 3,614,560 | 6,995,205 | 2,193,585 | 2,372,597 | 4,566,182 | 1,187,060 | 1,241,963 |
| 4 | 930000 | Miscellaneous General Expenses | 125,523 | 5,026,238 | 5,151,761 | 89,759 | 3,477,604 | 3,567,363 | 35,764 | 1,548,634 |
| 4 | 931000 | Rents | 4,712 | 308,082 | 312,794 | 0 | 213,159 | 213,159 | 4,712 | 94,923 |
| 4 | 935000 | Maintenance of General Plant | 1,305,603 | 11,613,252 | 12,918,855 | 836,201 | 8,035,093 | 8,871,294 | 469,402 | 3,578,159 |
| TOTAL ADMIN & GEN OPERATING EXP | | | 5,995,560 | 75,002,243 | 80,997,803 | 4,115,167 | 51,765,021 | 55,880,188 | 1,880,393 | 23,237,222 |

RESULTS OF OPERATIONS
ELECTRIC OPERATING STATEMENT
For Twelve Months Ended December 31, 2019
Average of Monthly Averages Basis

Report ID:
E-OPS-12A

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|--|---------|---|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| E-DEPX | | Depreciation Expense-General | 2,874,880 | 19,472,730 | 22,347,610 | 2,109,532 | 13,472,987 | 15,582,519 | 765,348 | 5,999,743 |
| E-AMTX | | Amortization Expense-General Plant - 303000 | 0 | 471,578 | 471,578 | 0 | 326,011 | 326,011 | 0 | 145,567 |
| E-AMTX | | Amortization Expense-Miscellaneous IT Intangible | 3,117,984 | 23,907,139 | 27,025,123 | 3,111,915 | 16,541,110 | 19,653,025 | 6,069 | 7,366,029 |
| E-AMTX | | Amortization Expense-General Plant - 390200, 3962 | 0 | 47,439 | 47,439 | 0 | 32,822 | 32,822 | 0 | 14,617 |
| 99 | 407229 | Idaho Earnings Test Amortization | (1,446) | 0 | (1,446) | 0 | 0 | 0 | (1,446) | 0 |
| 99 | 407230 | Tax Reform Amortization | (8,086,859) | 0 | (8,086,859) | (3,914,140) | 0 | (3,914,140) | (4,172,719) | 0 |
| 99 | 407311 | Regulatory Debit - AFUDC Amortization | 186,418 | 929,275 | 1,115,693 | 148,445 | 625,746 | 774,191 | 37,973 | 303,529 |
| 99 | 407319 | AFUDC Equity DFIT Deferral | 1,121,645 | 0 | 1,121,645 | 778,866 | 0 | 778,866 | 342,779 | 0 |
| 99 | 407332 | Existing Meters Excess Deprec. Deferral | 752,825 | 0 | 752,825 | 752,825 | 0 | 752,825 | 0 | 0 |
| 99 | 407414 | Regulatory Credit - Deferral - FISERVE | (1,053,930) | 0 | (1,053,930) | (711,613) | 0 | (711,613) | (342,317) | 0 |
| 99 | 407436 | Regulatory Credit - AMI | (6,697,703) | 0 | (6,697,703) | (6,697,703) | 0 | (6,697,703) | 0 | 0 |
| 99 | 407468 | Project Compass Deferral - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL A&G DEPR/AMRT/NON-FIT TAXES | | | (7,786,186) | 44,828,161 | 37,041,975 | (4,421,873) | 30,998,676 | 26,576,803 | (3,364,313) | 13,829,485 |
| TOTAL ADMIN & GENERAL EXPENSES | | | (1,790,626) | 119,830,404 | 118,039,778 | (306,706) | 82,763,697 | 82,456,991 | (1,483,920) | 37,066,707 |
| TOTAL EXPENSES BEFORE FIT | | | 187,738,089 | 595,710,098 | 783,448,187 | 138,454,077 | 395,506,423 | 533,960,500 | 49,284,012 | 200,203,675 |
| NET OPERATING INCOME (LOSS) BEFORE FIT | | | | | 196,867,701 | | | 127,497,480 | | |
| E-FIT | | FEDERAL INCOME TAX | | | 9,751,291 | | | 4,962,740 | | |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | | | 11,461,387 | | | 7,830,166 | | |
| E-FIT | | AMORTIZED ITC | | | (484,788) | | | (318,215) | | |
| ELECTRIC NET OPERATING INCOME (LOSS) | | | | | 176,139,811 | | | 115,022,789 | | |

ALLOCATION RATIOS:

| | | | | | | | | |
|-------|----|---------------------------------------|--|----------|--|---------|--|---------|
| E-ALL | 1 | Production/Transmission Ratio | | 100.000% | | 65.640% | | 34.360% |
| E-ALL | 2 | Number of Customers - AMA | | 100.000% | | 65.533% | | 34.467% |
| E-ALL | 3 | Direct Distribution Operating Expense | | 100.000% | | 69.382% | | 30.618% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | | 100.000% | | 69.189% | | 30.811% |
| E-ALL | 99 | Not Allocated | | 0.000% | | 0.000% | | 0.000% |

| | | |
|---|--|------------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12A |
| For Twelve Months Ended December 31, 2019 | | |
| Average of Monthly Averages Basis | | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|---------|--------------------------------------|--------------------|
| | | REVENUE | |
| | | SALES OF ELECTRICITY: | |
| 99 | 440000 | Residential | 119,575,431 |
| 99 | 442200 | Commercial - Firm & Int. | 89,963,124 |
| 1 | 442300 | Industrial | 49,411,198 |
| 99 | 444000 | Public Street & Highway Lighting | 2,669,672 |
| 99 | 448000 | Interdepartmental Revenue | 274,645 |
| 99 | 499XXX | Unbilled Revenue | 500,196 |
| | | TOTAL SALES TO ULTIMATE CUSTOMERS | <u>262,394,266</u> |
| 1 | 447XXX | Sales for Resale | 27,968,449 |
| | | TOTAL SALES OF ELECTRICITY | <u>290,362,715</u> |
| | | OTHER OPERATING REVENUE: | |
| 99 | 449100 | Provision for Rate Refund | 0 |
| 2 | 449110 | Provision for Rate Refund-Tax Reform | (78,338) |
| 99 | 451000 | Miscellaneous Service Revenue | 128,342 |
| 1 | 453000 | Sales of Water & Water Power | 118,312 |
| 1 | 454000 | Rent from Electric Property | 1,269,741 |
| 1 | 454100 | Rent from Trnsmission Joint Use | (926) |
| 1 | 456XXX | Other Electric Revenues | 27,058,062 |
| | | TOTAL OTHER OPERATING REVENUE | <u>28,495,193</u> |
| | | TOTAL ELECTRIC REVENUE | <u>318,857,908</u> |

| | | |
|---|--|------------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12A |
| For Twelve Months Ended December 31, 2019 | | |
| Average of Monthly Averages Basis | | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|---------|--|-------------------|
| | | EXPENSE | |
| | | STEAM POWER GENERATION EXPENSE: | |
| | | OPERATION | |
| 1 | 500000 | Supervision & Engineering | 155,977 |
| 1 | 501XXX | Fuel | 10,600,529 |
| 1 | 502000 | Steam Expense | 1,347,668 |
| 1 | 505000 | Electric Expense | 365,797 |
| 1 | 506XXX | Miscellaneous Steam Power Generation Op Exp | 1,098,074 |
| 1 | 507000 | Rent | 5,181 |
| | | MAINTENANCE | |
| 1 | 510000 | Supervision & Engineering | 186,640 |
| 1 | 511000 | Structures | 263,702 |
| 1 | 512000 | Boiler Plant | 2,094,794 |
| 1 | 513000 | Electric Plant | 236,673 |
| 1 | 514XXX | Miscellaneous Steam Power Generation Maint Exp | 432,104 |
| | | TOTAL STEAM POWER GENERATION EXP | 16,787,139 |
| | | HYDRAULIC POWER GENERATION EXP: | |
| | | OPERATION | |
| 1 | 535000 | Supervision & Engineering | 1,176,128 |
| 1 | 536000 | Water for Power | 321,374 |
| 1 | 537000 | Hydraulic Expense | 3,378,832 |
| 1 | 538000 | Electric Expense | 2,641,294 |
| 1 | 539000 | Miscellaneous Hydraulic Power Generation Exp | 386,393 |
| 1 | 540000 | Rent | 496,423 |
| 1 | 540100 | MT Trust Funds Land Settlement Rents | 1,724,809 |
| | | MAINTENANCE | |
| 1 | 541000 | Supervision & Engineering | 346,581 |
| 1 | 542000 | Structures | 254,176 |
| 1 | 543000 | Reservoirs, Dams, & Waterways | 632,319 |
| 1 | 544000 | Electric Plant | 1,216,322 |
| 1 | 545000 | Miscellaneous Hydraulic Plant | 392,282 |
| | | TOTAL HYDRO POWER GENERATION EXP | 12,966,933 |
| | | OTHER POWER GENERATION EXPENSE: | |
| | | OPERATION | |
| 1 | 546000 | Supervision & Engineering | 95,408 |
| 1 | 547XXX | Fuel | 24,567,728 |
| 1 | 548000 | Generation Expense | 814,456 |
| 1 | 549XXX | Miscellaneous Other Power Generation Op Exp | 462,470 |
| 1 | 550000 | Rent | 16,164 |
| | | MAINTENANCE | |
| 1 | 551000 | Supervision & Engineering | 273,791 |
| 1 | 552000 | Structures | 46,230 |
| 1 | 553000 | Generating & Electric Equipment | 2,484,593 |
| 1 | 554XXX | Miscellaneous Other Power Generation Maint Exp | 163,115 |
| | | TOTAL OTHER POWER GENERATION EXP | 28,923,955 |

| | | |
|---|--|------------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12A |
| For Twelve Months Ended December 31, 2019 | | |
| Average of Monthly Averages Basis | | ***** |

| Ref/Basis | Account | Description | Total |
|--|---------|---------------------------------------|--------------------|
| OTHER POWER SUPPLY EXPENSE: | | | |
| E-555 | 555XXX | Purchased Power | 55,230,889 |
| 1 | 556000 | System Control & Load Dispatching | 264,267 |
| E-557 | 557XXX | Other Expense | 12,382,127 |
| TOTAL OTHER POWER SUPPLY EXPENSE | | | <u>67,877,283</u> |
| TOTAL PRODUCTION OPERATING EXP | | | <u>126,555,310</u> |
| | | | |
| TRANSMISSION OPERATING EXPENSE: | | | |
| OPERATION | | | |
| 1 | 560000 | Supervision & Engineering | 864,248 |
| 1 | 561000 | Load Dispatching | 1,299,328 |
| 1 | 562000 | Station Expense | 198,400 |
| 1 | 562100 | Energy Storage Equipment | 0 |
| 1 | 563000 | Overhead Line Expense | 132,400 |
| 1 | 565XXX | Transmission of Electricity by Others | 5,928,069 |
| 1 | 566000 | Miscellaneous Transmission Expense | 1,102,308 |
| 1 | 567000 | Rent | 61,081 |
| | | | |
| MAINTENANCE | | | |
| 1 | 568000 | Supervision & Engineering | 224,815 |
| 1 | 569000 | Structures | 239,771 |
| 1 | 570000 | Station Equipment | 339,863 |
| 1 | 570100 | Energy Storage Equipment | 0 |
| 1 | 571000 | Overhead Lines | 357,120 |
| 1 | 572000 | Underground Lines | 0 |
| 1 | 573000 | Service Miscellaneous | 26,985 |
| TOTAL TRANSMISSION OPERATING EXP | | | <u>10,774,388</u> |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|--------------|--|--------------------|
| E-DEPX | | Depreciation Expense-Production | 13,009,564 |
| E-DEPX | | Depreciation Expense-Transmission | 5,733,144 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 392,214 |
| 99 | | Colstrip 3 AFUDC Reallocation Adj | 152,192 |
| 99 | 403027 | Colstrip Plant Adjustment-Depreciation | (552,808) |
| 99 | 405930 | Amortization of Investment in WNP3 Exch Power | 0 |
| 99 | 406100 | Amort of Acq Adj--Colstrip Common AFUDC | 67,304 |
| 99 | 407312 | Amortization of Lancaster Generation | 0 |
| 1 | 407320 | Amortization of Colstrip Outage Return | 0 |
| 99 | 407322 | Amortization of Spokane River Relicense | 5,797 |
| 1 | 407324 | Amortization of CDA CDR Fund | 68,720 |
| 99 | 407326 | Amortization of Spokane River TDG | 117,223 |
| 99 | 407327 | Colstrip Reg. Asset Amortization | 585,068 |
| 99 | 407331 | Amortization of BPA Parallel Capacity Support | 0 |
| 1 | 407333 | Amortization of CDA Settlement Costs | 11,242 |
| 99 | 407335 | Amortization of ID DSIT | 0 |
| 99 | 407350 | Amortization of WA Renewable Energy Credits | 0 |
| 99 | 407351 | Amortization of CNC Transmission | 0 |
| 99 | 407360 | Amortization of CS2 & COLSTRIP O&M | (111,252) |
| 99 | 407362 | Amortization of LiDAR O&M | 0 |
| 99 | 407365 | Amortization of Wind Generation | 0 |
| 99 | 407368 | Amortization of Project Compass | 668,590 |
| 99 | 407380 | Amortization of Wartsila Generators | 0 |
| 1 | 407382 | Amortization of CDA Settlement - Allocated | 303,772 |
| 99 | 407382 | Amortization of CDA Settlement - Direct | 30,975 |
| 99 | 407391 | Amortization of Spokane River TDG | 0 |
| 99 | 407395 | Optional Renewable Power Revenue Offset | 47,767 |
| 99 | 407403 | Amortization of Dissallowed K.F. Plant | 0 |
| 99 | 407405 | Amortization of Boulder Park Write Off - Idaho | (112,280) |
| 99 | 407420 | Amortization of CS2 Levelized Return | 0 |
| 99 | 407427 | Colstrip Regulatory Deferral | (1,460,625) |
| 99 | 407450/40749 | Amortization of BPA Residential Exchange Credit | (1,931,793) |
| 99 | 407455 | Amortization of Colstrip Refund | 0 |
| 99 | 407460 | Amortization of Deferred CS2 & COLSTRIP O&M | (150,222) |
| 99 | 407462 | Amortization of Deferred LiDAR O&M | 0 |
| 99 | 407494 | Amortization of Schedule 98 REC Rev | 0 |
| 1 | 407495 | Optional Renew Solar Project Offset | (2,891) |
| 99 | 407496 | Def Palouse Wind & Thornton Sw St | 0 |
| 99 | 407497 | Amortization of BPA Settlement | 0 |
| E-OTX | | Taxes Other Than FIT--Prod & Trans | 8,631,291 |
| | | TOTAL P/T DEPR/AMRT/NON-FIT TAXES | <u>25,502,992</u> |
| | | TOTAL PRODUCTION & TRANSMISSION EXPENSES | <u>162,832,690</u> |

| | | |
|---|--|------------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12A |
| For Twelve Months Ended December 31, 2019 | | |
| Average of Monthly Averages Basis | | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|---------|--|--------------------------|
| | | DISTRIBUTION EXPENSES: | |
| | | OPERATION: | |
| 3 | 580000 | Supervision & Engineering | 1,388,741 |
| 3 | 582000 | Station Expense | 378,600 |
| 3 | 583000 | Overhead Line Expense | 939,045 |
| 3 | 584000 | Underground Line Expense | 765,754 |
| 3 | 584100 | Energy Storage Equipment | 0 |
| 3 | 585000 | Street Light & Signal System Operation Expense | 322 |
| 3 | 586000 | Meter Expense | 345,023 |
| 3 | 587000 | Customer Installations Expense | 300,719 |
| 3 | 588000 | Miscellaneous Distribution Expense | 2,860,794 |
| 3 | 589000 | Rent | 110,870 |
| | | MAINTENANCE: | |
| 3 | 590000 | Supervision & Engineering | 381,056 |
| 3 | 591000 | Structures | 212,521 |
| 3 | 592000 | Station Equipment | 239,823 |
| 3 | 592200 | Energy Storage Equipment | 0 |
| 3 | 593000 | Overhead Lines | 3,278,398 |
| 3 | 594000 | Underground Lines | 286,046 |
| 3 | 595000 | Line Transformers | 84,468 |
| 3 | 596000 | Street Light & Signal System Maintenance Exp | 28,298 |
| 3 | 597000 | Meters | 7,240 |
| 3 | 598000 | Miscellaneous Distribution Expense | 195,605 |
| | | TOTAL DISTRIBUTION OPERATING EXP | <u>11,803,323</u> |
| E-DEPX | | Depreciation Expense-Distribution | 16,919,150 |
| E-AMTX | | Amortization Expense-Franchises/Misc Intangibles | 0 |
| E-OTX | | Taxes Other Than FIT--Distribution | 7,265,152 |
| | | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | <u>24,184,302</u> |
| | | TOTAL DISTRIBUTION EXPENSES | <u><u>35,987,625</u></u> |

| | | |
|---|--|------------------|
| RESULTS OF OPERATIONS | | Report ID: |
| ELECTRIC OPERATING STATEMENT | | E-OPS-12A |
| For Twelve Months Ended December 31, 2019 | | |
| Average of Monthly Averages Basis | | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|---------|---|-------------------|
| | | CUSTOMER ACCOUNTS EXPENSES: | |
| 2 | 901000 | Supervision | 62,163 |
| 2 | 902000 | Meter Reading Expenses | 311,067 |
| 2 | 903XXX | Customer Records & Collection Expenses | 3,594,689 |
| 2 | 904000 | Uncollectible Accounts | 71,970 |
| 2 | 905000 | Misc Customer Accounts | 74,262 |
| | | TOTAL CUSTOMER ACCOUNTS EXPENSES | 4,114,151 |
| | | CUSTOMER SERVICE & INFO EXPENSES: | |
| E-908 | 908XXX | Customer Assistance Expenses | 10,463,045 |
| 2 | 909000 | Advertising | 412,738 |
| 2 | 910000 | Misc Customer Service & Info Exp | 94,651 |
| | | TOTAL CUSTOMER SERVICE & INFO EXP | 10,970,434 |
| | | SALES EXPENSES: | |
| 2 | 912000 | Demonstrating & Selling Expenses | 0 |
| 2 | 913000 | Advertising | 0 |
| 2 | 916000 | Miscellaneous Sales Expenses | 0 |
| | | TOTAL SALES EXPENSES | 0 |
| | | ADMINISTRATIVE & GENERAL EXPENSES: | |
| 4 | 920000 | Salaries | 10,507,028 |
| 4 | 921000 | Office Supplies & Expenses | 1,506,359 |
| 4 | 922000 | Admin Exp Transferred--Credit | (31,533) |
| 4 | 923000 | Outside Services Employed | 3,017,109 |
| 4 | 924000 | Property Insurance Premium | 447,340 |
| 4 | 925XXX | Injuries and Damages | 982,231 |
| 4 | 926XXX | Employee Pensions and Benefits | 527,264 |
| 4 | 927000 | Franchise Requirements | 1,200 |
| 1 | 928000 | Regulatory Commission Expenses | 2,429,023 |
| 4 | 930000 | Miscellaneous General Expenses | 1,584,398 |
| 4 | 931000 | Rents | 99,635 |
| 4 | 935000 | Maintenance of General Plant | 4,047,561 |
| | | TOTAL ADMIN & GEN OPERATING EXP | 25,117,615 |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | ***** |

| Ref/Basis | Account | Description | Total |
|-----------|---------|---|--------------------|
| E-DEPX | | Depreciation Expense-General | 6,765,091 |
| E-AMTX | | Amortization Expense-General Plant - 303000 | 145,567 |
| E-AMTX | | Amortization Expense-Miscellaneous IT Intangible | 7,372,098 |
| E-AMTX | | Amortization Expense-General Plant - 390200, 3962 | 14,617 |
| 99 | 407229 | Idaho Earnings Test Amortization | (1,446) |
| 99 | 407230 | Tax Reform Amortization | (4,172,719) |
| 99 | 407311 | Regulatory Debit - AFUDC Amortization | 341,502 |
| 99 | 407319 | AFUDC Equity DFIT Deferral | 342,779 |
| 99 | 407332 | Existing Meters Excess Deprec. Deferral | 0 |
| 99 | 407414 | Regulatory Credit - Deferral - FISERVE | (342,317) |
| 99 | 407436 | Regulatory Credit - AMI | 0 |
| 99 | 407468 | Project Compass Deferral - ID | 0 |
| | | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | <u>10,465,172</u> |
| | | TOTAL ADMIN & GENERAL EXPENSES | <u>35,582,787</u> |
| | | TOTAL EXPENSES BEFORE FIT | <u>249,487,687</u> |
| | | NET OPERATING INCOME (LOSS) BEFORE FIT | 69,370,221 |
| E-FIT | | FEDERAL INCOME TAX | 4,788,551 |
| E-FIT | | DEFERRED FEDERAL INCOME TAX | 3,631,221 |
| E-FIT | | AMORTIZED ITC | (166,573) |
| | | ELECTRIC NET OPERATING INCOME (LOSS) | <u>61,117,022</u> |

ALLOCATION RATIOS:

| | | |
|-------|----|---------------------------------------|
| E-ALL | 1 | Production/Transmission Ratio |
| E-ALL | 2 | Number of Customers - AMA |
| E-ALL | 3 | Direct Distribution Operating Expense |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio |
| E-ALL | 99 | Not Allocated |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF OTHER REVENUE | E-456-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--------------------------------------|--------------------|-------------|-------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| | | | 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 |

ALLOCATION RATIOS:

| | | | | | |
|-------|---|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.640% | 34.360% |
|-------|---|-------------------------------|----------|---------|---------|

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF PURCHASED POWER COSTS | E-555-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------------|--------------------------------------|--------------------|-------------|-------------|------------------------|------------|------------|-------------------|------------|------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 555000/555100 | Purchased Power | 0 | 125,517,860 | 125,517,860 | 0 | 82,389,923 | 82,389,923 | 0 | 43,127,937 | 43,127,937 |
| 1 | 555030 | Pwr Sup Exp - Clearwater Incremental | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555040 | Purchased Power - A.N. | 245,731 | 1,401,528 | 1,647,259 | 245,731 | 919,963 | 1,165,694 | 0 | 481,565 | 481,565 |
| 1 | 555312 | Purchased Power - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555313 | Energy Deviations - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 555380 | Clearwater Purchases - Idaho | 8,728,076 | 0 | 8,728,076 | 0 | 0 | 0 | 8,728,076 | 0 | 8,728,076 |
| 1 | 555550 | Non Monetary - Exchange Power | 0 | 254,374 | 254,374 | 0 | 166,971 | 166,971 | 0 | 87,403 | 87,403 |
| 1 | 555690 | Generation Other - Lancaster | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 555700 | Bookout Purchases | 0 | 5,649,549 | 5,649,549 | 0 | 3,708,364 | 3,708,364 | 0 | 1,941,185 | 1,941,185 |
| 1 | 555710 | Intercompany Purchase | 0 | 2,516,657 | 2,516,657 | 0 | 1,651,934 | 1,651,934 | 0 | 864,723 | 864,723 |
| TOTAL ACCOUNT 555 | | | 8,973,807 | 135,339,968 | 144,313,775 | 245,731 | 88,837,155 | 89,082,886 | 8,728,076 | 46,502,813 | 55,230,889 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.640% | 34.360% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES | E-557-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|---------|--|--------------------|--------------|--------------|------------------------|-------------|-------------|-------------------|-------------|-------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 1 | 557000 | Other Expenses | 18,002 | 6,987,272 | 7,005,274 | 18,002 | 4,586,445 | 4,604,447 | 0 | 2,400,827 | 2,400,827 |
| 1 | 557010 | Other Power Supply Expense - Financial | 0 | (3,432,264) | (3,432,264) | 0 | (2,252,938) | (2,252,938) | 0 | (1,179,326) | (1,179,326) |
| 1 | 557018 | Merchandise Processing Fee | 0 | 50,135 | 50,135 | 0 | 32,909 | 32,909 | 0 | 17,226 | 17,226 |
| 1 | 557150 | Fuel - Economic Dispatch | 0 | (14,285,344) | (14,285,344) | 0 | (9,376,900) | (9,376,900) | 0 | (4,908,444) | (4,908,444) |
| 1 | 557160 | Power Supply Expense - Miscellaneous | 0 | 1,454,005 | 1,454,005 | 0 | 954,409 | 954,409 | 0 | 499,596 | 499,596 |
| 99 | 557161 | Unbilled Add-Ons | 461,272 | 0 | 461,272 | 0 | 0 | 0 | 461,272 | 0 | 461,272 |
| 1 | 557165 | Other Resource Costs-CAISO Charges | 0 | 227,314 | 227,314 | 0 | 149,209 | 149,209 | 0 | 78,105 | 78,105 |
| 1 | 557170 | Broker Fees - Power | 0 | 292,950 | 292,950 | 0 | 192,292 | 192,292 | 0 | 100,658 | 100,658 |
| 1 | 557171 | REC Broker Fees | 0 | 47,556 | 47,556 | 0 | 31,216 | 31,216 | 0 | 16,340 | 16,340 |
| 1 | 557172 | Trade Reporting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557200 | Nez Perce | 818,678 | 0 | 818,678 | 497,498 | 0 | 497,498 | 321,180 | 0 | 321,180 |
| 99 | 557280 | Washington ERM Deferred | 1,096,569 | 0 | 1,096,569 | 1,096,569 | 0 | 1,096,569 | 0 | 0 | 0 |
| 99 | 557270 | Other Power Supply Expense - Other Exp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557290 | Washington ERM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557312 | Lancaster Power Supply Expense Deferred | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557322 | RECs Power Supply Expense Deferred | 261,565 | 0 | 261,565 | 261,565 | 0 | 261,565 | 0 | 0 | 0 |
| 99 | 557324 | Def Power Supply Exp-REC Amort | (1,658,472) | 0 | (1,658,472) | (1,658,472) | 0 | (1,658,472) | 0 | 0 | 0 |
| 99 | 557331 | Reardan Wind Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 557380 | Idaho PCA Deferred | 180,994 | 0 | 180,994 | 0 | 0 | 0 | 180,994 | 0 | 180,994 |
| 99 | 557390 | Idaho PCA Amortization | (8,067,117) | 0 | (8,067,117) | 0 | 0 | 0 | (8,067,117) | 0 | (8,067,117) |
| 1 | 557395 | Optional Renewable Power Expense Offset | 0 | 600 | 600 | 0 | 394 | 394 | 0 | 206 | 206 |
| 1 | 557610 | Other Expenses - Exposure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 557700 | Turbine Gas Bookout Expense | 0 | 4,773,411 | 4,773,411 | 0 | 3,133,267 | 3,133,267 | 0 | 1,640,144 | 1,640,144 |
| 1 | 557711 | Turbine Gas Bookout Offset | 0 | (4,773,411) | (4,773,411) | 0 | (3,133,267) | (3,133,267) | 0 | (1,640,144) | (1,640,144) |
| 1 | 557730 | Other Power Exp - Intracompany Thermal Gas | 0 | 65,368,481 | 65,368,481 | 0 | 42,907,871 | 42,907,871 | 0 | 22,460,610 | 22,460,610 |
| TOTAL ACCOUNT 557 | | | (6,888,509) | 56,710,705 | 49,822,196 | 215,162 | 37,224,907 | 37,440,069 | (7,103,671) | 19,485,798 | 12,382,127 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.640% | 34.360% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES | E-908-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | |
|-----------|---------|---|--------------------|----------------|-------------------|------------------------|----------------|-------------------|-------------------|---------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated |
| 2 | 908000 | Customer Assistance Expense | 315,711 | 221,232 | 536,943 | 240,811 | 144,980 | 385,791 | 74,900 | 76,252 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 37,554,160 | 0 | 37,554,160 | 27,222,127 | 0 | 27,222,127 | 10,332,033 | 0 |
| 99 | 908610 | Limited Income Tax Refund Program | 176,873 | 0 | 176,873 | 176,873 | 0 | 176,873 | 0 | 0 |
| 99 | 908690 | Unbilled Public Purpose Tariff Amortization | (406,965) | 0 | (406,965) | (386,825) | 0 | (386,825) | (20,140) | 0 |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT 908 | 37,639,779 | 221,232 | 37,861,011 | 27,252,986 | 144,980 | 27,397,966 | 10,386,793 | 76,252 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------------|----------|---------|---------|
| E-ALL | 2 | Number of Customers - AMA | 100.000% | 65.533% | 34.467% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| |
|-------------------|
| <u>Total</u> |
| 151,152 |
| 10,332,033 |
| 0 |
| (20,140) |
| 0 |
| <u>10,463,045</u> |

| RESULTS OF OPERATIONS | | Report ID: E-INT-12A | | AVISTA UTILITIES | |
|---|--|-------------------------|---------------|------------------|--|
| ELECTRIC INTEREST DEDUCTION FOR FIT | | | | | |
| For Twelve Months Ended December 31, 2019 | | | | | |
| Average of Monthly Averages Basis | | | | | |
| Ref/Basis | Description | System | Washington | Idaho | |
| | Debt | | | | |
| 1 | Capital Structure - Debt Ratio | | 53.19% | 53.19% | |
| 2 | Cost of Debt | | 5.151% | 5.119% | |
| | Total Weighted Cost | | 2.740% | 2.723% | |
| E-APL | Net Rate Base | 2,538,468,168 | 1,710,135,067 | 828,333,101 | |
| | Interest Deduction for FIT Calculation | 69,413,211 | 46,857,701 | 22,555,510 | |
| 1 | AMA Actual Debt Ratio | | | | |
| 2 | AMA Actual Debt Cost | | | | |

| RESULTS OF OPERATIONS | | Report ID: E-FIT-12A | AVISTA UTILITIES | | |
|---|---|-------------------------------|------------------|--------------|---------|
| ELECTRIC FEDERAL INCOME TAXES | | | | | |
| For Twelve Months Ended December 31, 2019 | | | | | |
| Average of Monthly Averages Basis | | | | | |
| Ref/Basis | Description | System | Washington | Idaho | |
| | Calculation of Taxable Operating Income: | | | | |
| E-OPS | Operating Revenue | 980,315,888 | 661,457,980 | 318,857,908 | |
| E-OPS | Less: Operating & Maintenance Expense | 569,937,931 | 380,602,710 | 189,335,221 | |
| E-OPS | Less: Book Deprec/Amort and Reg Amortizations | 133,702,722 | 89,446,699 | 44,256,023 | |
| E-OTX | Less: Taxes Other than FIT | 79,807,534 | 63,911,091 | 15,896,443 | |
| | Net Operating Income Before FIT | 196,867,701 | 127,497,480 | 69,370,221 | |
| E-INT | Less: Interest Expense | 69,413,211 | 46,857,701 | 22,555,510 | |
| E-OPS | Less: Colstrip 3 AFUDC Reallocation Adj | 0 | (152,192) | 152,192 | |
| E-OTX | Less: ID ITC Deferred & Amortization | 1,066,366 | 0 | 1,066,366 | |
| E-SCM | Plus: Schedule M Adjustments | (82,086,135) | (57,159,876) | (24,926,259) | |
| | Taxable Net Operating Income | 46,434,721 | 23,632,095 | 22,802,626 | |
| | Tax Rate | 21.00% | 21.00% | 21.00% | |
| | Federal Income Tax | 9,751,291 | 4,962,740 | 4,788,551 | |
| 1 | Production Tax Credit | 0 | 0 | 0 | |
| 1 | Investment Tax Credit * | 0 | 0 | 0 | |
| | Total Net Federal Income Tax | 9,751,291 | 4,962,740 | 4,788,551 | |
| E-DTE | Deferred FIT | 11,461,387 | 7,830,166 | 3,631,221 | |
| 1 | 411400 Amortized Investment Tax Credit | (484,788) | (318,215) | (166,573) | |
| | Total Net FIT/Deferred FIT | 20,727,890 | 12,474,691 | 8,253,199 | |
| ALLOCATION RATIOS: | | | | | |
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.640% | 34.360% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

* Deferred taxes are in Deferred FIT balance

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC SCHEDULE M ADJUSTMENTS | E-SCM-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|--|--------------------|---------------|---------------|------------------------|---------------|---------------|-------------------|--------------|--------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | 997000 Book Depreciation & Amortization | 61,364,695 | 88,312,782 | 149,677,477 | 39,797,185 | 59,528,851 | 99,326,036 | 21,567,510 | 28,783,931 | 50,351,441 |
| 12 | 997001 Contributions In Aid of Construction | 0 | 7,259,105 | 7,259,105 | 0 | 4,888,064 | 4,888,064 | 0 | 2,371,041 | 2,371,041 |
| 12 | 997002 Injuries and Damages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997004 Boulder Park Write Off | (112,280) | 0 | (112,280) | 0 | 0 | 0 | (112,280) | 0 | (112,280) |
| 12 | 997005 FAS106 Current Retiree Medical Accrual | 0 | 879,285 | 879,285 | 0 | 592,084 | 592,084 | 0 | 287,201 | 287,201 |
| 99 | 997007 Idaho PCA | (7,886,123) | 0 | (7,886,123) | 0 | 0 | 0 | (7,886,123) | 0 | (7,886,123) |
| 12 | 997009 Rathdrum Turbine Lease | 0 | (33,822) | (33,822) | 0 | (22,775) | (22,775) | 0 | (11,047) | (11,047) |
| 12 | 997016 Redemption Expense Amortization | 0 | 946,589 | 946,589 | 0 | 637,405 | 637,405 | 0 | 309,184 | 309,184 |
| 99 | 997017 Amort - Invest in Exch Pwr (405.9) | 1,632,961 | 0 | 1,632,961 | 1,632,961 | 0 | 1,632,961 | 0 | 0 | 0 |
| 99 | 997018 DSM Tariff Rider | 7,767,420 | 70 | 7,767,490 | 5,008,461 | 47 | 5,008,508 | 2,758,959 | 23 | 2,758,982 |
| 12 | 997020 FAS87 Current Pension Accrual | 0 | 1,122,704 | 1,122,704 | 0 | 755,995 | 755,995 | 0 | 366,709 | 366,709 |
| 99 | 997024 Kettle Falls Disallowance | (5,609) | 0 | (5,609) | (5,609) | 0 | (5,609) | 0 | 0 | 0 |
| 12 | 997027 Uncollectibles | 0 | (1,986,502) | (1,986,502) | 0 | (1,337,651) | (1,337,651) | 0 | (648,851) | (648,851) |
| 99 | 997031 Decoupling Mechanism | (8,699,269) | 0 | (8,699,269) | (8,118,704) | 0 | (8,118,704) | (580,565) | 0 | (580,565) |
| 12 | 997032 Interest Rate Swaps | 0 | (7,405,263) | (7,405,263) | 0 | (4,986,482) | (4,986,482) | 0 | (2,418,781) | (2,418,781) |
| 99 | 997033 BPA Residential Exchange | (1,234,662) | 0 | (1,234,662) | (666,453) | 0 | (666,453) | (568,209) | 0 | (568,209) |
| 99 | 997034 Montana Hydro Settlement | 4,983,557 | 0 | 4,983,557 | 3,258,748 | 0 | 3,258,748 | 1,724,809 | 0 | 1,724,809 |
| 99 | 997035 Leases | 0 | 24,651 | 24,651 | 0 | 17,056 | 17,056 | 0 | 7,595 | 7,595 |
| 99 | 997043 Washington Deferred Power Costs | 1,096,569 | 0 | 1,096,569 | 1,096,569 | 0 | 1,096,569 | 0 | 0 | 0 |
| 12 | 997044 Non-Monetary Power Costs | 0 | 254,374 | 254,374 | 0 | 171,288 | 171,288 | 0 | 83,086 | 83,086 |
| 12 | 997045 Section 199 Manufacturing Deduction | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997046 Nez Perce Settlement | (16,820) | 0 | (16,820) | (22,008) | 0 | (22,008) | 5,188 | 0 | 5,188 |
| 12 | 997048 AFUDC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997049 Tax Depreciation | 0 | (182,345,021) | (182,345,021) | 0 | (122,785,667) | (122,785,667) | 0 | (59,559,354) | (59,559,354) |
| 12 | 997052 Noxon Spill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997054 Spokane River Relicensing | 78,736 | 0 | 78,736 | 72,939 | 0 | 72,939 | 5,797 | 0 | 5,797 |
| 99 | 997059 Spokane River Relicensing PME | 73,312 | 0 | 73,312 | 46,316 | 0 | 46,316 | 26,996 | 0 | 26,996 |
| 12 | 997061 CDA Fund Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997063 CDA Lake Settlement | 183,093 | 884,086 | 1,067,179 | 152,118 | 595,317 | 747,435 | 30,975 | 288,769 | 319,744 |
| 99 | 997065 Amortization - Unbilled Revenue Add-Ins | (337,420) | 0 | (337,420) | (359,626) | 0 | (359,626) | 22,206 | 0 | 22,206 |
| 12 | 997072 CDA Fund Settlement-Prepayment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997080 Book Transportation Depreciation | 0 | 5,843,217 | 5,843,217 | 0 | 3,934,647 | 3,934,647 | 0 | 1,908,570 | 1,908,570 |
| 12 | 997081 Deferred Compensation | 0 | 673,343 | 673,343 | 0 | 453,409 | 453,409 | 0 | 219,934 | 219,934 |
| 4 | 997082 Meal Disallowances | 0 | 629,619 | 629,619 | 0 | 435,627 | 435,627 | 0 | 193,992 | 193,992 |
| 12 | 997083 Paid Time Off | 0 | 433,153 | 433,153 | 0 | 291,672 | 291,672 | 0 | 141,481 | 141,481 |
| 12 | 997084 Customer Uncollectibles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997088 Deferred O&M Colstrip & CS2 | (261,474) | 0 | (261,474) | 0 | 0 | 0 | (261,474) | 0 | (261,474) |
| 99 | 997095 WA REC Deferral | (1,396,907) | 0 | (1,396,907) | (1,396,907) | 0 | (1,396,907) | 0 | 0 | 0 |
| 12 | 997096 CDA Settlement Costs | 0 | 32,719 | 32,719 | 0 | 22,032 | 22,032 | 0 | 10,687 | 10,687 |
| 99 | 997098 Provision for Rate Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997099 Kettle Falls Diesel Leak | 0 | 184,637 | 184,637 | 0 | 124,329 | 124,329 | 0 | 60,308 | 60,308 |
| 99 | 997100 WA REC Amort | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997101 Repairs 481 (a) | 0 | (32,400,000) | (32,400,000) | 0 | (21,817,188) | (21,817,188) | 0 | (10,582,812) | (10,582,812) |
| 99 | 997102 Amort Idaho Earnings Test (254229) | (87,014) | 0 | (87,014) | 0 | 0 | 0 | (87,014) | 0 | (87,014) |
| 99 | 997103 Def Project Compass | 668,590 | 0 | 668,590 | 0 | 0 | 0 | 668,590 | 0 | 668,590 |
| 99 | 997104 Spokane River TDG | 117,223 | 0 | 117,223 | 0 | 0 | 0 | 117,223 | 0 | 117,223 |
| 99 | 997107 MDM System | (17,272,075) | 0 | (17,272,075) | (17,272,075) | 0 | (17,272,075) | 0 | 0 | 0 |
| 12 | 997108 Provision for Rate Refund-Tax Reform | (40,777) | 0 | (40,777) | 0 | 0 | 0 | (40,777) | 0 | (40,777) |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC SCHEDULE M ADJUSTMENTS | E-SCM-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|--|--------------------|----------------------|---------------------|------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 99 | 997109 Tax Reform Amortization | (7,933,699) | 0 | (7,933,699) | (4,146,455) | 0 | (4,146,455) | (3,787,244) | 0 | (3,787,244) |
| 99 | 997110 FISERVE | (1,059,094) | 0 | (1,059,094) | (728,253) | 0 | (728,253) | (330,841) | 0 | (330,841) |
| 12 | 997111 Capitalized Transportation | 0 | (243,431) | (243,431) | 0 | (163,919) | (163,919) | 0 | (79,512) | (79,512) |
| 12 | 997112 AFUDC Equity Tax Flow Through | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997113 AFUDC Equity CWIP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997114 AFUDC Debt CWIP | 0 | 462,731 | 462,731 | 0 | 311,589 | 311,589 | 0 | 151,142 | 151,142 |
| 99 | 997115 AFUDC Equity DFIT Deferral | 1,121,645 | 0 | 1,121,645 | 778,866 | 0 | 778,866 | 342,779 | 0 | 342,779 |
| 99 | 997117 Colstrip Plant Adjustment | (1,428,366) | 0 | (1,428,366) | 0 | 0 | 0 | (1,428,366) | 0 | (1,428,366) |
| 99 | 997119 AFUDC Tax CPI | 0 | 3,014,817 | 3,014,817 | 0 | 2,030,087 | 2,030,087 | 0 | 984,730 | 984,730 |
| 99 | 997120 Transportation Tax Disallowance | 0 | 53,810 | 53,810 | 0 | 36,234 | 36,234 | 0 | 17,576 | 17,576 |
| | TOTAL SCHEDULE M ADJUSTMENTS | 57,142,765 | (113,402,347) | (82,086,135) | 19,128,073 | (76,287,949) | (57,159,876) | 12,188,139 | (37,114,398) | (24,926,259) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---|----------|---------|---------|
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 69.189% | 30.811% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) - AMA | 100.000% | 67.337% | 32.663% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEFERRED INCOME TAX EXPENSES | E-DTE-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Bas | Acct No | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---|---------|--|--------------------|-----------|------------|------------------------|-----------|-----------|-------------------|-----------|-----------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 12 | 410100 | Deferred Federal Income Tax Expense - Allocate | 0 | 5,301,191 | 5,301,191 | 0 | 3,569,663 | 3,569,663 | 0 | 1,731,528 | 1,731,528 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Washin | 4,865,073 | 0 | 4,865,073 | 4,865,073 | 0 | 4,865,073 | 0 | 0 | 0 |
| 99 | 410100 | Deferred Federal Income Tax Expense - Idaho | 2,092,333 | 0 | 2,092,333 | 0 | 0 | 0 | 2,092,333 | 0 | 2,092,333 |
| | 410100 | Total | 6,957,406 | 5,301,191 | 12,258,597 | 4,865,073 | 3,569,663 | 8,434,736 | 2,092,333 | 1,731,528 | 3,823,861 |
| 12 | 411100 | Deferred Federal Income Tax Expense - Allocate | 0 | (282,378) | (282,378) | 0 | (190,145) | (190,145) | 0 | (92,233) | (92,233) |
| 99 | 411100 | Deferred Federal Income Tax Expense - Washin | (414,425) | 0 | (414,425) | (414,425) | 0 | (414,425) | 0 | 0 | 0 |
| 99 | 411100 | Deferred Federal Income Tax Expense - Idaho | (100,407) | 0 | (100,407) | 0 | 0 | 0 | (100,407) | 0 | (100,407) |
| | 411100 | Total | (514,832) | (282,378) | (797,210) | (414,425) | (190,145) | (604,570) | (100,407) | (92,233) | (192,640) |
| Total Deferred Federal Income Tax Expense | | | 6,442,574 | 5,018,813 | 11,461,387 | 4,450,648 | 3,379,518 | 7,830,166 | 1,991,926 | 1,639,295 | 3,631,221 |

| | | | | | |
|-------|----|---|----------|---------|---------|
| E-ALL | 12 | Net Electric Plant (before ADFIT) - AMA | 100.000% | 67.337% | 32.663% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC TAXES OTHER THAN FIT | E-OTX-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--------------------------------------|---------|--|--------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| PRODUCTION & TRANSMISSION | | | | | | | | | | | |
| 1 | 408130 | State Excise Tax | 0 | 42,982 | 42,982 | 0 | 28,213 | 28,213 | 0 | 14,769 | 14,769 |
| 1 | 408140 | State Kwh Generation Tax | 0 | 1,450,488 | 1,450,488 | 0 | 952,100 | 952,100 | 0 | 498,388 | 498,388 |
| 1 | 408150 | R&P Property Tax--Production | 0 | 17,611,440 | 17,611,440 | 0 | 11,560,149 | 11,560,149 | 0 | 6,051,291 | 6,051,291 |
| 1 | 408180 | R&P Property Tax--Transmission | 0 | 6,048,739 | 6,048,739 | 0 | 3,970,392 | 3,970,392 | 0 | 2,078,347 | 2,078,347 |
| 1 | 409100 | State Income Tax--Montana & Oregon | 0 | (33,481) | (33,481) | 0 | (21,977) | (21,977) | 0 | (11,504) | (11,504) |
| | | TOTAL PRODUCTION & TRANSMISSION | 0 | 25,120,168 | 25,120,168 | 0 | 16,488,877 | 16,488,877 | 0 | 8,631,291 | 8,631,291 |
| DISTRIBUTION | | | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 21,461,283 | 0 | 21,461,283 | 21,461,283 | 0 | 21,461,283 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 22,423,618 | 0 | 22,423,618 | 18,880,001 | 0 | 18,880,001 | 3,543,617 | 0 | 3,543,617 |
| 99 | 408160 | Miscellaneous State or Local Tax--WA & ID | 101 | 0 | 101 | 0 | 0 | 0 | 101 | 0 | 101 |
| 99 | 408170 | R&P Property Tax--Distribution | 10,207,397 | 0 | 10,207,397 | 7,080,705 | 0 | 7,080,705 | 3,126,692 | 0 | 3,126,692 |
| 99 | 409100 | State Income Tax--Idaho | (471,724) | 325 | (471,399) | 0 | 225 | 225 | (471,724) | 100 | (471,624) |
| 99 | 411410 | State Income Tax--Idaho ITC Deferred | 1,159,014 | 0 | 1,159,014 | 0 | 0 | 0 | 1,159,014 | 0 | 1,159,014 |
| 99 | 411420 | State Income Tax--Idaho ITC Amortization | (92,648) | 0 | (92,648) | 0 | 0 | 0 | (92,648) | 0 | (92,648) |
| | | TOTAL DISTRIBUTION | 54,687,041 | 325 | 54,687,366 | 47,421,989 | 225 | 47,422,214 | 7,265,052 | 100 | 7,265,152 |
| | | TOTAL TAXES OTHER THAN FIT | 54,687,041 | 25,120,493 | 79,807,534 | 47,421,989 | 16,489,102 | 63,911,091 | 7,265,052 | 8,631,391 | 15,896,443 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------------|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.640% | 34.360% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 69.189% | 30.811% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC UTILITY PLANT | E-PLT-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | ***** WASHINGTON ***** | | | *****IDAHO***** | | |
|-----------|---------|--|--------------------|----------------------|----------------------|------------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | PLANT IN SERVICE | | | | | | | | | |
| | | INTANGIBLE PLANT: | | | | | | | | | |
| 1 | 182324 | CDA Lake CDR Fund - Allocated | 0 | 8,050,000 | 8,050,000 | 0 | 5,284,020 | 5,284,020 | 0 | 2,765,980 | 2,765,980 |
| 1 | 182325 | CDA Lake IPA Fund | 0 | 2,000,000 | 2,000,000 | 0 | 1,312,800 | 1,312,800 | 0 | 687,200 | 687,200 |
| 1 | 182333 | CDA Settlement Costs | 0 | 1,130,184 | 1,130,184 | 0 | 741,853 | 741,853 | 0 | 388,331 | 388,331 |
| 1 | 182381 | CDA Settlement Past Storage | 0 | 30,537,791 | 30,537,791 | 0 | 20,045,006 | 20,045,006 | 0 | 10,492,785 | 10,492,785 |
| 1 | 302000 | Franchises & Consents | 591,118 | 44,049,218 | 44,640,336 | 591,118 | 28,913,907 | 29,505,025 | 0 | 15,135,311 | 15,135,311 |
| 1,4 | 303000 | Misc Intangible Plant- (C-IPL) | 479,443 | 17,608,859 | 18,088,302 | 479,443 | 11,805,501 | 12,284,944 | 0 | 5,803,358 | 5,803,358 |
| 4 | 303100 | Misc Intangible Plant-Mainframe Software (C-IPL) | 1,572,839 | 87,640,652 | 89,213,491 | 1,540,186 | 60,637,691 | 62,177,877 | 32,653 | 27,002,961 | 27,035,614 |
| 4 | 303110 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 319,253 | 319,253 | 0 | 220,888 | 220,888 | 0 | 98,365 | 98,365 |
| 4 | 303115 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 71,164,646 | 71,164,646 | 0 | 49,238,107 | 49,238,107 | 0 | 21,926,539 | 21,926,539 |
| 4 | 303120 | Misc Intangible Plant-Software 12.5 YR (C-IPL) | 0 | 21,368,709 | 21,368,709 | 0 | 14,784,796 | 14,784,796 | 0 | 6,583,913 | 6,583,913 |
| 4 | 303121 | Misc Intangible Plant-AMI Software | 14,412,224 | 1,485,422 | 15,897,646 | 14,412,224 | 1,027,749 | 15,439,973 | 0 | 457,673 | 457,673 |
| | | TOTAL INTANGIBLE PLANT | 17,055,624 | 285,354,734 | 302,410,358 | 17,022,971 | 194,012,318 | 211,035,289 | 32,653 | 91,342,416 | 91,375,069 |
| | | STEAM PRODUCTION PLANT: | | | | | | | | | |
| 1 | 310XXX | Land & Land Rights | 0 | 3,578,472 | 3,578,472 | 0 | 2,348,909 | 2,348,909 | 0 | 1,229,563 | 1,229,563 |
| 1 | 311XXX | Structures & Improvements | 78,608,202 | 61,034,892 | 139,643,094 | 51,370,706 | 40,063,303 | 91,434,009 | 27,237,496 | 20,971,589 | 48,209,085 |
| 1 | 312000 | Boiler Plant | 103,168,623 | 87,910,722 | 191,079,345 | 67,422,521 | 57,704,598 | 125,127,119 | 35,746,102 | 30,206,124 | 65,952,226 |
| 1 | 313000 | Generators | 5,350 | 1,974 | 7,324 | 3,459 | 1,296 | 4,755 | 1,891 | 678 | 2,569 |
| 1 | 314000 | Turbogenerator Units | 27,350,032 | 29,545,046 | 56,895,078 | 17,871,325 | 19,393,368 | 37,264,693 | 9,478,707 | 10,151,678 | 19,630,385 |
| 1 | 315000 | Accessory Electric Equipment | 12,251,828 | 17,191,002 | 29,442,830 | 8,006,678 | 11,284,174 | 19,290,852 | 4,245,150 | 5,906,828 | 10,151,978 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 9,992,461 | 6,923,985 | 16,916,446 | 6,530,095 | 4,544,904 | 11,074,999 | 3,462,366 | 2,379,081 | 5,841,447 |
| | | TOTAL STEAM PRODUCTION PLANT | 231,376,496 | 206,186,093 | 437,562,589 | 151,204,784 | 135,340,552 | 286,545,336 | 80,171,712 | 70,845,541 | 151,017,253 |
| | | HYDRAULIC PRODUCTION PLANT: | | | | | | | | | |
| 1 | 330XXX | Land & Land Rights | 0 | 63,936,694 | 63,936,694 | 0 | 41,968,046 | 41,968,046 | 0 | 21,968,648 | 21,968,648 |
| 1 | 331XXX | Structures & Improvements | 0 | 91,585,259 | 91,585,259 | 0 | 60,116,564 | 60,116,564 | 0 | 31,468,695 | 31,468,695 |
| 1 | 332XXX | Reservoirs, Dams, & Waterways | 0 | 194,326,405 | 194,326,405 | 0 | 127,555,852 | 127,555,852 | 0 | 66,770,553 | 66,770,553 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 235,248,038 | 235,248,038 | 0 | 154,416,812 | 154,416,812 | 0 | 80,831,226 | 80,831,226 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 69,558,647 | 69,558,647 | 0 | 45,658,296 | 45,658,296 | 0 | 23,900,351 | 23,900,351 |
| 1 | 335XXX | Miscellaneous Power Plant Equipment | 0 | 14,485,189 | 14,485,189 | 0 | 9,508,078 | 9,508,078 | 0 | 4,977,111 | 4,977,111 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 4,314,765 | 4,314,765 | 0 | 2,832,212 | 2,832,212 | 0 | 1,482,553 | 1,482,553 |
| | | TOTAL HYDRAULIC PRODUCTION PLANT | 0 | 673,454,997 | 673,454,997 | 0 | 442,055,860 | 442,055,860 | 0 | 231,399,137 | 231,399,137 |
| | | OTHER PRODUCTION PLANT: | | | | | | | | | |
| 1 | 340200 | Land & Land Rights | 0 | 905,168 | 905,168 | 0 | 594,152 | 594,152 | 0 | 311,016 | 311,016 |
| 1 | 341000 | Structures & Improvements | 0 | 17,137,384 | 17,137,384 | 0 | 11,248,979 | 11,248,979 | 0 | 5,888,405 | 5,888,405 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,388,757 | 21,388,757 | 0 | 14,039,580 | 14,039,580 | 0 | 7,349,177 | 7,349,177 |
| 1 | 343000 | Prime Movers | 0 | 23,508,032 | 23,508,032 | 0 | 15,430,672 | 15,430,672 | 0 | 8,077,360 | 8,077,360 |
| 1 | 344000 | Generators | 0 | 219,979,395 | 219,979,395 | 0 | 144,394,475 | 144,394,475 | 0 | 75,584,920 | 75,584,920 |
| 1 | 344010 | Generators - Solar | 0 | 167,468 | 167,468 | 0 | 109,926 | 109,926 | 0 | 57,542 | 57,542 |
| 1 | 345000 | Accessory Electric Equipment | 0 | 22,237,020 | 22,237,020 | 0 | 14,596,380 | 14,596,380 | 0 | 7,640,640 | 7,640,640 |
| 1 | 345010 | Accessory Electric Equipment - Solar | 0 | 33,210 | 33,210 | 0 | 21,799 | 21,799 | 0 | 11,411 | 11,411 |
| 1 | 346000 | Miscellaneous Power Plant Equipment | 0 | 1,710,833 | 1,710,833 | 0 | 1,122,991 | 1,122,991 | 0 | 587,842 | 587,842 |
| | | TOTAL OTHER PRODUCTION PLANT | 0 | 307,067,267 | 307,067,267 | 0 | 201,558,954 | 201,558,954 | 0 | 105,508,313 | 105,508,313 |
| | | TOTAL PRODUCTION PLANT | 231,376,496 | 1,186,708,357 | 1,418,084,853 | 151,204,784 | 778,955,366 | 930,160,150 | 80,171,712 | 407,752,991 | 487,924,703 |

| | |
|---|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC UTILITY PLANT | E-PLT-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | ***** WASHINGTON ***** | | | *****IDAHO***** | | | Total |
|-----------|---------|---|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|--------------------|--------------------|----------------------|-------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| | | TRANSMISSION PLANT: | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 445,088 | 28,256,172 | 28,701,260 | 290,865 | 18,547,351 | 18,838,216 | 154,223 | 9,708,821 | 9,863,044 | |
| 1 | 351XXX | Energy Storage Eq/Computer Software | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | 352XXX | Structures & Improvements | (167) | 25,833,994 | 25,833,827 | (250) | 16,957,434 | 16,957,184 | 83 | 8,876,560 | 8,876,643 | |
| 1 | 353XXX | Station Equipment | 8,466,021 | 267,747,955 | 276,213,976 | 5,532,403 | 175,749,758 | 181,282,161 | 2,933,618 | 91,998,197 | 94,931,815 | |
| 1 | 354000 | Towers & Fixtures | 11,328,617 | 5,852,939 | 17,181,556 | 7,403,253 | 3,841,869 | 11,245,122 | 3,925,364 | 2,011,070 | 5,936,434 | |
| 1 | 355000 | Poles & Fixtures | 3,804 | 269,825,445 | 269,829,249 | 2,474 | 177,113,422 | 177,115,896 | 1,330 | 92,712,023 | 92,713,353 | |
| 1 | 356000 | Overhead Conductors & Devices | 8,871,361 | 142,668,461 | 151,539,822 | 5,797,417 | 93,647,578 | 99,444,995 | 3,073,944 | 49,020,883 | 52,094,827 | |
| 1 | 357000 | Underground Conduit | 0 | 3,089,899 | 3,089,899 | 0 | 2,028,210 | 2,028,210 | 0 | 1,061,689 | 1,061,689 | |
| 1 | 358000 | Underground Conductors & Devices | 0 | 2,438,722 | 2,438,722 | 0 | 1,600,777 | 1,600,777 | 0 | 837,945 | 837,945 | |
| 1 | 359000 | Roads & Trails | 55,841 | 2,053,411 | 2,109,252 | 36,492 | 1,347,859 | 1,384,351 | 19,349 | 705,552 | 724,901 | |
| | | TOTAL TRANSMISSION PLANT | 29,170,565 | 747,766,998 | 776,937,563 | 19,062,654 | 490,834,258 | 509,896,912 | 10,107,911 | 256,932,740 | 267,040,651 | |
| | | DISTRIBUTION PLANT: | | | | | | | | | | |
| 99 | 360200 | Land & Land Rights | 7,720,032 | 0 | 7,720,032 | 6,249,478 | 0 | 6,249,478 | 1,470,554 | 0 | 1,470,554 | |
| 99 | 360400 | Land Easements | 2,828,847 | 0 | 2,828,847 | 538,580 | 0 | 538,580 | 2,290,267 | 0 | 2,290,267 | |
| 99 | 360500 | Land Ease Perpetual | 367,850 | 0 | 367,850 | 0 | 0 | 0 | 367,850 | 0 | 367,850 | |
| 99 | 361000 | Structures & Improvements | 34,081,827 | 0 | 34,081,827 | 27,284,016 | 0 | 27,284,016 | 6,797,811 | 0 | 6,797,811 | |
| 3 | 362000 | Station Equipment | 137,959,915 | 3,048,699 | 141,008,614 | 92,835,438 | 2,115,248 | 94,950,686 | 45,124,477 | 933,451 | 46,057,928 | |
| 99 | 363000 | Energy Storage Equipment | 2,592,393 | 0 | 2,592,393 | 2,592,393 | 0 | 2,592,393 | 0 | 0 | 0 | |
| 99 | 364000 | Poles, Towers, & Fixtures | 422,263,335 | 0 | 422,263,335 | 274,387,139 | 0 | 274,387,139 | 147,876,196 | 0 | 147,876,196 | |
| 99 | 365000 | Overhead Conductors & Devices | 273,470,424 | 0 | 273,470,424 | 174,751,064 | 0 | 174,751,064 | 98,719,360 | 0 | 98,719,360 | |
| 99 | 366000 | Underground Conduit | 121,097,293 | 0 | 121,097,293 | 79,249,261 | 0 | 79,249,261 | 41,848,032 | 0 | 41,848,032 | |
| 99 | 367000 | Underground Conductors & Devices | 213,880,644 | 0 | 213,880,644 | 141,799,870 | 0 | 141,799,870 | 72,080,774 | 0 | 72,080,774 | |
| 99 | 368000 | Line Transformers | 275,318,864 | 0 | 275,318,864 | 189,938,121 | 0 | 189,938,121 | 85,380,743 | 0 | 85,380,743 | |
| 99 | 369XXX | Services | 176,426,647 | 0 | 176,426,647 | 116,033,074 | 0 | 116,033,074 | 60,393,573 | 0 | 60,393,573 | |
| 99 | 371XXX | Installations on Customers' Premises | 1,716,016 | 0 | 1,716,016 | 1,716,016 | 0 | 1,716,016 | 0 | 0 | 0 | |
| 99 | 370XXX | Meters | 66,648,226 | 0 | 66,648,226 | 43,512,208 | 0 | 43,512,208 | 23,136,018 | 0 | 23,136,018 | |
| 99 | 373XXX | Street Light & Signal Systems | 63,956,185 | 0 | 63,956,185 | 41,474,507 | 0 | 41,474,507 | 22,481,678 | 0 | 22,481,678 | |
| | | TOTAL DISTRIBUTION PLANT | 1,800,328,498 | 3,048,699 | 1,803,377,197 | 1,192,361,165 | 2,115,248 | 1,194,476,413 | 607,967,333 | 933,451 | 608,900,784 | |
| | | GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 1,526,755 | 7,724,309 | 9,251,064 | 823,996 | 5,344,372 | 6,168,368 | 702,759 | 2,379,937 | 3,082,696 | |
| 4 | 390XXX | Structures & Improvements | 19,024,100 | 92,826,792 | 111,850,892 | 10,642,213 | 64,225,929 | 74,868,142 | 8,381,887 | 28,600,863 | 36,982,750 | |
| 4 | 391XXX | Office Furniture & Equipment | 4,475,370 | 62,774,189 | 67,249,559 | 4,430,237 | 43,432,834 | 47,863,071 | 45,133 | 19,341,355 | 19,386,488 | |
| 4 | 392XXX | Transportation Equipment | 35,028,419 | 22,862,349 | 57,890,768 | 24,687,071 | 15,818,231 | 40,505,302 | 10,341,348 | 7,044,118 | 17,385,466 | |
| 4 | 393000 | Stores Equipment | 424,929 | 3,859,115 | 4,284,044 | 248,826 | 2,670,083 | 2,918,909 | 176,103 | 1,189,032 | 1,365,135 | |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,716,776 | 14,180,010 | 15,896,786 | 743,160 | 9,811,007 | 10,554,167 | 973,616 | 4,369,003 | 5,342,619 | |
| 4 | 394100 | Electric Charging Stations | 0 | 115,659 | 115,659 | 0 | 80,023 | 80,023 | 0 | 35,636 | 35,636 | |
| 4 | 395XXX | Laboratory Equipment | 375,408 | 2,256,731 | 2,632,139 | 361,743 | 1,561,410 | 1,923,153 | 13,665 | 695,321 | 708,986 | |
| 4 | 396XXX | Power Operated Equipment | 24,109,838 | 9,356,671 | 33,466,509 | 14,240,883 | 6,473,787 | 20,714,670 | 9,868,955 | 2,882,884 | 12,751,839 | |
| 4 | 397XXX | Communications Equipment | 27,130,071 | 80,927,434 | 108,057,505 | 17,547,974 | 55,992,882 | 73,540,856 | 9,582,097 | 24,934,552 | 34,516,649 | |
| 4 | 398000 | Miscellaneous Equipment | 13,522 | 606,438 | 619,960 | 0 | 419,588 | 419,588 | 13,522 | 186,850 | 200,372 | |
| | | TOTAL GENERAL PLANT | 113,825,188 | 297,489,697 | 411,314,885 | 73,726,103 | 205,830,146 | 279,556,249 | 40,099,085 | 91,659,551 | 131,758,636 | |
| | | TOTAL PLANT IN SERVICE | 2,191,756,371 | 2,520,368,485 | 4,712,124,856 | 1,453,377,677 | 1,671,747,336 | 3,125,125,013 | 738,378,694 | 848,621,149 | 1,586,999,843 | |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC UTILITY PLANT | E-PLT-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | ***** WASHINGTON ***** | | | *****IDAHO***** | | | Total |
|---------------------------------|---------|---|----------------------|----------------------|------------------------|------------------------|----------------------|------------------------|----------------------|----------------------|----------------------|-------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | | |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | | |
| E-ADEP | | Steam Production Plant | (170,285,000) | (139,341,626) | (309,626,626) | (110,909,572) | (91,463,843) | (202,373,415) | (59,375,428) | (47,877,783) | (107,253,211) | |
| E-ADEP | | Hydro Production Plant | 0 | (140,898,029) | (140,898,029) | 0 | (92,485,466) | (92,485,466) | 0 | (48,412,563) | (48,412,563) | |
| E-ADEP | | Other Production Plant | 0 | (133,423,172) | (133,423,172) | 0 | (87,578,970) | (87,578,970) | 0 | (45,844,202) | (45,844,202) | |
| E-ADEP | | Transmission Plant | (16,545,268) | (207,700,244) | (224,245,512) | (10,681,286) | (136,334,440) | (147,015,726) | (5,863,982) | (71,365,804) | (77,229,786) | |
| E-ADEP | | Distribution Plant | (584,031,517) | (215,296) | (584,246,813) | (358,839,418) | (149,377) | (358,988,795) | (225,192,099) | (65,919) | (225,258,018) | |
| E-ADEP | | General Plant | (39,711,719) | (99,277,590) | (138,989,309) | (24,058,531) | (68,689,172) | (92,747,703) | (15,653,188) | (30,588,418) | (46,241,606) | |
| | | TOTAL ACCUMULATED DEPRECIATION | (810,573,504) | (720,855,957) | (1,531,429,461) | (504,488,807) | (476,701,268) | (981,190,075) | (306,084,697) | (244,154,689) | (550,239,386) | |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | | |
| E-AAAMT | | Production/Transmission-Franchises/Misc Intangibles | 0 | (14,403,378) | (14,403,378) | 0 | (9,454,377) | (9,454,377) | 0 | (4,949,001) | (4,949,001) | |
| E-AAAMT | | Distribution-Franchises/Misc Intangibles | (274,217) | 0 | (274,217) | (274,217) | 0 | (274,217) | 0 | 0 | 0 | |
| E-AAAMT | | General Plant - 303000 | 0 | (2,558,411) | (2,558,411) | 0 | (1,767,061) | (1,767,061) | 0 | (791,350) | (791,350) | |
| E-AAAMT | | Miscellaneous IT Intangible Plant -3031XX | (3,564,921) | (60,766,111) | (64,331,032) | (3,539,351) | (42,043,465) | (45,582,816) | (25,570) | (18,722,646) | (18,748,216) | |
| E-AAAMT | | General Plant - 390200, 396200 | 0 | (168,776) | (168,776) | 0 | (116,774) | (116,774) | 0 | (52,002) | (52,002) | |
| | | TOTAL ACCUMULATED AMORTIZATION | (3,839,138) | (77,896,676) | (81,735,814) | (3,813,568) | (53,381,677) | (57,195,245) | (25,570) | (24,514,999) | (24,540,569) | |
| | | TOTAL ACCUMULATED DEPR/AMORT | (814,412,642) | (798,752,633) | (1,613,165,275) | (508,302,375) | (530,082,945) | (1,038,385,320) | (306,110,267) | (268,669,688) | (574,779,955) | |
| | | NET ELECTRIC UTILITY PLANT before ADFIT | 1,377,343,729 | 1,721,615,852 | 3,098,959,581 | 945,075,302 | 1,141,664,391 | 2,086,739,693 | 432,268,427 | 579,951,461 | 1,012,219,888 | |
| ACCUMULATED DFIT | | | | | | | | | | | | |
| 12 | | ADFIT - FAS 109 Electric Plant (182310, 283170) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | | ADFIT - Colstrip PCB (283200) | 0 | 89,511 | 89,511 | 0 | 58,755 | 58,755 | 0 | 30,756 | 30,756 | |
| 12 | | ADFIT - Electric Plant In Service (282900) | 0 | (550,604,716) | (550,604,716) | 0 | (370,760,698) | (370,760,698) | 0 | (179,844,018) | (179,844,018) | |
| 4 | | ADFIT - Common Plant (282900 from C-DTX) | 0 | (61,501,613) | (61,501,613) | 0 | (42,552,351) | (42,552,351) | 0 | (18,949,262) | (18,949,262) | |
| 4 | | ADFIT - Plant AFUDC Equity (282919 from C-DTX) | 0 | (1,035,188) | (1,035,188) | 0 | (716,236) | (716,236) | 0 | (318,952) | (318,952) | |
| 4 | | ADFIT - Common Plant (283750 from C-DTX) | 0 | (159,200) | (159,200) | 0 | (110,149) | (110,149) | 0 | (49,051) | (49,051) | |
| 1 | | ADFIT - Lake CDA CDR Fund - Allocated (283324) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | | ADFIT - CDA IPA Fund Deposit (283325) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 1 | | ADFIT - CDA Lake Settlement - Allocated (283382) | 0 | (6,412,936) | (6,412,936) | 0 | (4,209,451) | (4,209,451) | 0 | (2,203,485) | (2,203,485) | |
| 1 | | ADFIT - CDA Settlement Costs (283333) | 0 | 252,672 | 252,672 | 0 | 165,854 | 165,854 | 0 | 86,818 | 86,818 | |
| 12 | | ADFIT - Electric portion of Bond Redemptions (283850) | 0 | (1,257,248) | (1,257,248) | 0 | (846,593) | (846,593) | 0 | (410,655) | (410,655) | |
| | | TOTAL ACCUMULATED DFIT | 0 | (620,628,718) | (620,628,718) | 0 | (418,970,869) | (418,970,869) | 0 | (201,657,849) | (201,657,849) | |
| | | NET ELECTRIC UTILITY PLANT | 1,377,343,729 | 1,100,987,134 | 2,478,330,863 | 945,075,302 | 722,693,522 | 1,667,768,824 | 432,268,427 | 378,293,612 | 810,562,039 | |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.640% | 34.360% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 69.382% | 30.618% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 69.189% | 30.811% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) - AMA | 100.000% | 67.337% | 32.663% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ADJUSTMENTS TO NET PLANT | E-APL-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description (Accounts) | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|--|--------------------|---------------|---------------|------------------------|-------------|---------------|-------------------|-------------|-------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-PLT | NET ELECTRIC PLANT IN SERVICE | 1,377,343,729 | 1,100,987,134 | 2,478,330,863 | 945,075,302 | 722,693,522 | 1,667,768,824 | 432,268,427 | 378,293,612 | 810,562,039 |
| | OTHER ADJUSTMENTS | | | | | | | | | |
| 4 | Regulatory Asset - AFUDC (182332) | 757,537 | 2,665,431 | 3,422,968 | 654,079 | 1,844,185 | 2,498,264 | 103,458 | 821,246 | 924,704 |
| 4 | Accumulated Amortization - AFUDC (182318) | (53,553) | (213,817) | (267,370) | (43,944) | (147,938) | (191,882) | (9,609) | (65,879) | (75,488) |
| 99 | Colstrip 3 AFUDC Reallocation | 0 | 0 | 0 | (65,332) | 0 | (65,332) | 65,332 | 0 | 65,332 |
| 99 | Colstrip Common AFUDC (186100) | 3,466,641 | 0 | 3,466,641 | 1,110,999 | 0 | 1,110,999 | 2,355,642 | 0 | 2,355,642 |
| 99 | Colstrip Disallowed AFUDC (111100) | (3,219,024) | 0 | (3,219,024) | (1,031,642) | 0 | (1,031,642) | (2,187,382) | 0 | (2,187,382) |
| 99 | Boulder Park Disallowed Plant (101050) | (2,600,000) | 0 | (2,600,000) | 0 | 0 | 0 | (2,600,000) | 0 | (2,600,000) |
| 99 | Boulder Park Disallowed Accumulated Depr (108050) | 1,823,395 | 0 | 1,823,395 | 0 | 0 | 0 | 1,823,395 | 0 | 1,823,395 |
| 99 | ADFIT - Boulder Park Disallowed (190040) | 163,087 | 0 | 163,087 | 0 | 0 | 0 | 163,087 | 0 | 163,087 |
| 99 | Investment in WNP3 Exchange Power (124900, 12493C) | 544,173 | 0 | 544,173 | 544,173 | 0 | 544,173 | 0 | 0 | 0 |
| 99 | ADFIT - WNP3 Exchange Power (283120) | (97,837) | 0 | (97,837) | (97,837) | 0 | (97,837) | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - WA (182382) | 215,500 | 0 | 215,500 | 215,500 | 0 | 215,500 | 0 | 0 | 0 |
| 99 | AMI Existing Meters/ERTs Deferred A/D (108121) | (2,243,369) | 0 | (2,243,369) | (2,243,369) | 0 | (2,243,369) | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - ID (186382) | 38,719 | 0 | 38,719 | 0 | 0 | 0 | 38,719 | 0 | 38,719 |
| 99 | ADFIT - CDA Lake Settlement - Direct (283382) | (53,387) | 0 | (53,387) | (45,256) | 0 | (45,256) | (8,131) | 0 | (8,131) |
| 99 | CDA CDR Fund - Direct (182324) | 15,676 | 0 | 15,676 | 15,676 | 0 | 15,676 | 0 | 0 | 0 |
| 99 | ADFIT - CDA CDR Fund - Direct (283324) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Spokane River Relicensing (182322) | 110,577 | 0 | 110,577 | 103,331 | 0 | 103,331 | 7,246 | 0 | 7,246 |
| 99 | ADFIT - Spokane River Relicensing (283322) | (23,207) | 0 | (23,207) | (21,688) | 0 | (21,688) | (1,519) | 0 | (1,519) |
| 99 | Spokane River PM&Es (182323) | 99,359 | 0 | 99,359 | 65,615 | 0 | 65,615 | 33,744 | 0 | 33,744 |
| 99 | ADFIT - Spokane River PM&Es (283323) | (20,880) | 0 | (20,880) | (13,794) | 0 | (13,794) | (7,086) | 0 | (7,086) |
| 99 | Montana Riverbed Settlement (186360) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFIT - Montana Riverbed Settlement (283365) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Lancaster Generation (182312) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFIT - Lancaster Generation (283312) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Weatherization Loans - Sandpoint (124350) | 59,355 | 0 | 59,355 | 0 | 0 | 0 | 59,355 | 0 | 59,355 |
| 4 | Customer Advances (252000) | (2,104,750) | (12,159) | (2,116,909) | (932,032) | (8,413) | (940,445) | (1,172,718) | (3,746) | (1,176,464) |
| 2 | Rate Base - Regulatory Liability-Non-plant Excess | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip-Plant Adjustment (101027) | (537,452) | 0 | (537,452) | 0 | 0 | 0 | (537,452) | 0 | (537,452) |
| 99 | Colstrip-Plant Adjustment Accum. Amort. (108027) | (3,823,586) | 0 | (3,823,586) | 0 | 0 | 0 | (3,823,586) | 0 | (3,823,586) |
| 99 | Colstrip-Regulatory Asset (182327) | 1,031,963 | 0 | 1,031,963 | 0 | 0 | 0 | 1,031,963 | 0 | 1,031,963 |
| 99 | Colstrip-Regulatory Liability (254027) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip-Plant Adjustment ADFIT (190027) | 848,337 | 0 | 848,337 | 0 | 0 | 0 | 848,337 | 0 | 848,337 |
| 99 | Colstrip Reg Asset ADFIT (283376) | (149,231) | 0 | (149,231) | 0 | 0 | 0 | (149,231) | 0 | (149,231) |
| 99 | Colstrip ARO (317000P) | 2,645,307 | 0 | 2,645,307 | 0 | 0 | 0 | 2,645,307 | 0 | 2,645,307 |
| 99 | Colstrip ARO A/D (317000A) | (192,467) | 0 | (192,467) | 0 | 0 | 0 | (192,467) | 0 | (192,467) |
| 99 | Colstrip ARO Liability (230027) | (3,006,384) | 0 | (3,006,384) | 0 | 0 | 0 | (3,006,384) | 0 | (3,006,384) |
| 99 | Colstrip ARO ADFIT (190376) | 631,341 | 0 | 631,341 | 0 | 0 | 0 | 631,341 | 0 | 631,341 |
| 99 | Colstrip ARO ADFIT (283377) | (482,110) | 0 | (482,110) | 0 | 0 | 0 | (482,110) | 0 | (482,110) |
| 99 | Customer Deposits (235199) | (1,998,549) | 0 | (1,998,549) | (1,998,549) | 0 | (1,998,549) | 0 | 0 | 0 |
| C-WKC | Working Capital | 65,854,411 | 0 | 65,854,411 | 44,462,479 | 0 | 44,462,479 | 21,391,932 | 0 | 21,391,932 |
| 99 | DSM Programs (186710) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER ADJUSTMENTS | 57,697,850 | 2,439,455 | 60,137,305 | 40,678,409 | 1,687,834 | 42,366,243 | 17,019,441 | 751,621 | 17,771,062 |
| | NET RATE BASE | 1,435,041,579 | 1,103,426,589 | 2,538,468,168 | 985,753,711 | 724,381,356 | 1,710,135,067 | 449,287,868 | 379,045,233 | 828,333,101 |

ALLOCATION RATIOS:

| | | |
|-------|----|-------------------------------|
| E-ALL | 4 | Jurisdictional 4-Factor Ratio |
| E-ALL | 99 | Not Allocated |

| | |
|----------|---------|
| 100.000% | 69.189% |
| 0.000% | 0.000% |

| |
|---------|
| 30.811% |
| 0.000% |

| | |
|---|------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC DEPRECIATION EXPENSE | E-DEPX-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | |
| Electric Production | | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | 4,458,315 | 4,458,315 | | | 4,458,315 | 4,458,315 | | 2,926,438 | 2,926,438 | | 1,531,877 | 1,531,877 | |
| | Steam (ED-ID) | 3,162,233 | 3,162,233 | | 3,162,233 | | 3,162,233 | | | | 3,162,233 | | 3,162,233 | |
| | Steam (ED-WA) | 3,113,360 | 3,113,360 | | 3,113,360 | | 3,113,360 | 3,113,360 | | | 3,113,360 | | 3,113,360 | |
| 1 | Hydro (ED-AN) | 13,583,699 | 13,583,699 | | | 13,583,699 | 13,583,699 | | 8,916,340 | 8,916,340 | | 4,667,359 | 4,667,359 | |
| 1 | Other (ED-AN) | 10,617,272 | 10,617,272 | | | 10,617,272 | 10,617,272 | | 6,969,177 | 6,969,177 | | 3,648,095 | 3,648,095 | |
| Total Electric Production | | 34,934,879 | 34,934,879 | | | 6,275,593 | 28,659,286 | 34,934,879 | 3,113,360 | 18,811,955 | 21,925,315 | 3,162,233 | 9,847,331 | 13,009,564 |
| Electric Transmission | | | | | | | | | | | | | | |
| 1 | ED-AN | 14,542,628 | 14,542,628 | | | 14,542,628 | 14,542,628 | | 9,545,781 | 9,545,781 | | 4,996,847 | 4,996,847 | |
| | ED-ID | 736,297 | 736,297 | | 736,297 | | 736,297 | | | | 736,297 | | 736,297 | |
| | ED-WA | 378,831 | 378,831 | | 378,831 | | 378,831 | 378,831 | | | 378,831 | | 378,831 | |
| Total Electric Transmissic | | 15,657,756 | 15,657,756 | | | 1,115,128 | 14,542,628 | 15,657,756 | 378,831 | 9,545,781 | 9,924,612 | 736,297 | 4,996,847 | 5,733,144 |
| Electric Distribution | | | | | | | | | | | | | | |
| 3 | ED-AN | 70,499 | 70,499 | | | 70,499 | 70,499 | | 48,914 | 48,914 | | 21,585 | 21,585 | |
| | ED-ID | 16,897,565 | 16,897,565 | | 16,897,565 | | 16,897,565 | | | | 16,897,565 | | 16,897,565 | |
| | ED-WA | 31,053,528 | 31,053,528 | | 31,053,528 | | 31,053,528 | 31,053,528 | | | 31,053,528 | | 31,053,528 | |
| Total Electric Distribution | | 48,021,592 | 48,021,592 | | | 47,951,093 | 70,499 | 48,021,592 | 31,053,528 | 48,914 | 31,102,442 | 16,897,565 | 21,585 | 16,919,150 |
| Gas Underground Storage | | | | | | | | | | | | | | |
| | GD-AN | 719,667 | | 719,667 | | | | | | | | | | |
| | GD-OR | 114,584 | | | 114,584 | | | | | | | | | |
| Total Gas Underground St | | 834,251 | | 719,667 | 114,584 | | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | | |
| | GD-AN | 58,092 | | 58,092 | | | | | | | | | | |
| | GD-ID | 5,870,675 | | 5,870,675 | | | | | | | | | | |
| | GD-WA | 12,428,735 | | 12,428,735 | | | | | | | | | | |
| | GD-OR | 8,634,757 | | | 8,634,757 | | | | | | | | | |
| Total Gas Distribution | | 26,992,259 | | 18,357,502 | 8,634,757 | | | | | | | | | |
| General Plant | | | | | | | | | | | | | | |
| 4 | ED-AN | 2,836,808 | 2,836,808 | | | 2,836,808 | 2,836,808 | | 1,962,759 | 1,962,759 | | 874,049 | 874,049 | |
| | ED-ID | 426,610 | 426,610 | | 426,610 | | 426,610 | | | | 426,610 | | 426,610 | |
| | ED-WA | 735,147 | 735,147 | | 735,147 | | 735,147 | 735,147 | | | 735,147 | | 735,147 | |
| 7,4 | CD-AA | 22,553,580 | 15,917,866 | 4,626,416 | 2,009,298 | 15,917,866 | 15,917,866 | | 11,013,412 | 11,013,412 | | 4,904,454 | 4,904,454 | |
| 9,4 | CD-AN | 922,087 | 718,056 | 204,031 | | 718,056 | 718,056 | | 496,816 | 496,816 | | 221,240 | 221,240 | |
| 9 | CD-ID | 434,988 | 338,738 | 96,250 | | 338,738 | 338,738 | | | | 338,738 | | 338,738 | |
| 9 | CD-WA | 1,764,906 | 1,374,385 | 390,521 | | 1,374,385 | 1,374,385 | 1,374,385 | | 1,374,385 | | | | |
| 8 | GD-AA | 362,074 | | 252,641 | 109,433 | | | | | | | | | |
| | GD-AN | 29,251 | | 29,251 | | | | | | | | | | |
| | GD-ID | 32,418 | | 32,418 | | | | | | | | | | |
| | GD-WA | 1,099,071 | | 1,099,071 | | | | | | | | | | |
| | GD-OR | 214,906 | | | 214,906 | | | | | | | | | |
| Total General Plant | | 31,411,846 | 22,347,610 | 6,730,599 | 2,333,637 | 2,874,880 | 19,472,730 | 22,347,610 | 2,109,532 | 13,472,987 | 15,582,519 | 765,348 | 5,999,743 | 6,765,091 |
| Total Depreciation Expens | | 157,852,583 | 120,961,837 | 25,807,768 | 11,082,978 | 58,216,694 | 62,745,143 | 120,961,837 | 36,655,251 | 41,879,637 | 78,534,888 | 21,561,443 | 20,865,506 | 42,426,949 |

Allocation Ratios:

| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|----------------------------------|----------|-----------|-----------|--------------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.578% | 20.513% | 8.909% | 1 Production/Transmission Ratio | 65.640% | 34.360% |
| 8 Gas North/Oregon 4-Factor | 0.000% | 69.776% | 30.224% | 3 Direct Distribution Operating Expe | 69.382% | 30.618% |
| 9 Elec/Gas North 4-Factor | 77.874% | 22.126% | 0.000% | 4 Jurisdictional 4-Factor Ratio | 69.189% | 30.811% |

| | |
|---|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC AMORTIZATION EXPENSE | E-AMTX-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | | | |
|---|------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|------------------|------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total | | |
| Production/Transmission | | | | | | | | | | | | | | | |
| 1 | Franchises (302000) | ED-AN | 909,585 | 909,585 | | 909,585 | 909,585 | | 597,052 | 597,052 | | 312,533 | 312,533 | | |
| 1 | Misc Intangible Plt (303000) | ED-AN | 231,901 | 231,901 | | 231,901 | 231,901 | | 152,220 | 152,220 | | 79,681 | 79,681 | | |
| Total Production/Transmission | | | 1,141,486 | 1,141,486 | | 1,141,486 | 1,141,486 | | 749,272 | 749,272 | | 392,214 | 392,214 | | |
| Distribution | | | | | | | | | | | | | | | |
| | Franchises (302000) | ED-WA | 24,153 | 24,153 | | 24,153 | 24,153 | | 24,153 | 24,153 | | | | | |
| | Misc Intangible Plt (303000) | ED-WA | 5,866 | 5,866 | | 5,866 | 5,866 | | 5,866 | 5,866 | | | | | |
| Total Distribution | | | 30,019 | 30,019 | | 30,019 | 30,019 | | 30,019 | 30,019 | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | 657,432 | 464,002 | 134,859 | 58,571 | | 464,002 | 464,002 | | 321,038 | 321,038 | 142,964 | 142,964 | |
| 9,1 | | CD-AN | 9,729 | 7,576 | 2,153 | | | 7,576 | 7,576 | | 4,973 | 4,973 | 2,603 | 2,603 | |
| | | GD-ID | 14,707 | | 14,707 | | | | | | | | | | |
| | | GD-WA | 24,840 | | 24,840 | | | | | | | | | | |
| | | GD-OR | 7,435 | | | 7,435 | | | | | | | | | |
| Total General Plant - 303000 | | | 714,143 | 471,578 | 176,559 | 66,006 | | 471,578 | 471,578 | | 326,011 | 326,011 | 145,567 | 145,567 | |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | 29,913,664 | 21,112,466 | 6,136,190 | 2,665,008 | | 21,112,466 | 21,112,466 | | 14,607,504 | 14,607,504 | 6,504,962 | 6,504,962 | |
| 9,4 | | CD-AN | 86,219 | 67,141 | 19,078 | | | 67,141 | 67,141 | | 46,454 | 46,454 | 20,687 | 20,687 | |
| 9,4 | | CD-ID | 7,834 | 6,101 | 1,733 | | 6,101 | 6,101 | | | | 6,101 | 6,101 | | |
| 9,4 | | CD-WA | 3,703,616 | 2,884,117 | 819,499 | | 2,884,117 | 2,884,117 | 2,884,117 | | 2,884,117 | | | 0 | |
| 4 | | ED-AN | 2,727,532 | 2,727,532 | | | | 2,727,532 | 2,727,532 | | 1,887,152 | 1,887,152 | 840,380 | 840,380 | |
| | | ED-ID | (32) | (32) | | | (32) | (32) | (32) | | | (32) | (32) | | |
| | | ED-WA | 227,798 | 227,798 | | | 227,798 | 227,798 | 227,798 | | 227,798 | | | | |
| 8 | | GD-AA | 128,573 | | 89,713 | 38,860 | | | | | | | | | |
| | | GD-AN | 0 | | 0 | | | | | | | | | | |
| | | GD-OR | 0 | | | 0 | | | | | | | | | |
| Total Miscellaneous IT Intangible Plt - 3031XX | | | 36,795,204 | 27,025,123 | 7,066,213 | 2,703,868 | | 3,117,984 | 23,907,139 | 27,025,123 | 3,111,915 | 16,541,110 | 19,653,025 | 6,069 | 7,366,029 |
| Gas Underground Storage | | | | | | | | | | | | | | | |
| | | GD-AN | 0 | | 0 | | | | | | | | | | |
| Total Gas Underground Storage | | | 0 | 0 | 0 | 0 | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | | | |
| 7,4 | | CD-AA | (38) | (27) | (8) | (3) | | (27) | (27) | | (19) | (19) | (8) | (8) | |
| 4 | | ED-AN | 47,466 | 47,466 | | | | 47,466 | 47,466 | | 32,841 | 32,841 | 14,625 | 14,625 | |
| | | GD-OR | 0 | | | 0 | | | | | | | | | |
| Total General Plant - 390200, 396200 | | | 47,428 | 47,439 | (8) | (3) | | 47,439 | 47,439 | | 32,822 | 32,822 | 14,617 | 14,617 | |
| Total Amortization Expense | | | 38,728,280 | 28,715,645 | 7,242,764 | 2,769,871 | | 3,148,003 | 25,567,642 | 28,715,645 | 3,141,934 | 17,649,215 | 20,791,149 | 6,069 | 7,918,427 |

Allocation Ratios:

| Service - | Electric | Gas-North | Gas-South | Jurisdiction - | Washington | Idaho |
|----------------------------------|----------|-----------|-----------|---------------------------------|------------|---------|
| 7 Elec/Gas North/Oregon 4-Factor | 70.578% | 20.513% | 8.909% | 1 Production/Transmission Rat | 65.640% | 34.360% |
| 8 Gas North/Oregon 4-Factor | 0.000% | 69.776% | 30.224% | 4 Jurisdictional 4-Factor Ratio | 69.189% | 30.811% |
| 9 Elec/Gas North 4-Factor | 77.874% | 22.126% | 0.000% | | | |

| | |
|---|-------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED DEPRECIATION | E-ADEP-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System Total | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|------------------------------------|---------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Electric Production | | | | | | | | | | | | | |
| 1 | Steam (ED-AN) | (139,341,626) | (139,341,626) | | | (139,341,626) | (139,341,626) | | (91,463,843) | (91,463,843) | | (47,877,783) | (47,877,783) |
| | Steam (ED-ID) | (59,375,428) | (59,375,428) | | (59,375,428) | (59,375,428) | (59,375,428) | | | | (59,375,428) | | (59,375,428) |
| | Steam (ED-WA) | (110,909,572) | (110,909,572) | | (110,909,572) | (110,909,572) | (110,909,572) | (110,909,572) | | | | | |
| 1 | Hydro (ED-AN) | (140,898,029) | (140,898,029) | | | (140,898,029) | (140,898,029) | | (92,485,466) | (92,485,466) | | (48,412,563) | (48,412,563) |
| 1 | Other (ED-AN) | (133,423,172) | (133,423,172) | | | (133,423,172) | (133,423,172) | | (87,578,970) | (87,578,970) | | (45,844,202) | (45,844,202) |
| Total Electric Production | | (583,947,827) | (583,947,827) | | (170,285,000) | (413,662,827) | (583,947,827) | (110,909,572) | (271,528,279) | (382,437,851) | (59,375,428) | (142,134,548) | (201,509,976) |
| Electric Transmission | | | | | | | | | | | | | |
| 1 | ED-AN | (207,700,244) | (207,700,244) | | | (207,700,244) | (207,700,244) | | (136,334,440) | (136,334,440) | | (71,365,804) | (71,365,804) |
| | ED-ID | (5,863,982) | (5,863,982) | | (5,863,982) | (5,863,982) | (5,863,982) | | | | (5,863,982) | | (5,863,982) |
| | ED-WA | (10,681,286) | (10,681,286) | | (10,681,286) | (10,681,286) | (10,681,286) | (10,681,286) | | | | | |
| Total Electric Transmissic | | (224,245,512) | (224,245,512) | | (16,545,268) | (207,700,244) | (224,245,512) | (10,681,286) | (136,334,440) | (147,015,726) | (5,863,982) | (71,365,804) | (77,229,786) |
| Electric Distribution | | | | | | | | | | | | | |
| 3 | ED-AN | (215,296) | (215,296) | | | (215,296) | (215,296) | | (149,377) | (149,377) | | (65,919) | (65,919) |
| | ED-ID | (225,192,099) | (225,192,099) | | (225,192,099) | (225,192,099) | (225,192,099) | | | | (225,192,099) | | (225,192,099) |
| | ED-WA | (358,839,418) | (358,839,418) | | (358,839,418) | (358,839,418) | (358,839,418) | (358,839,418) | | | | | |
| Total Electric Distribution | | (584,246,813) | (584,246,813) | | (584,031,517) | (215,296) | (584,246,813) | (358,839,418) | (149,377) | (358,988,795) | (225,192,099) | (65,919) | (225,258,018) |
| Gas Underground Storage | | | | | | | | | | | | | |
| | GD-AN | (16,839,526) | (16,839,526) | | | | | | | | | | |
| | GD-OR | (1,221,039) | | (1,221,039) | | | | | | | | | |
| Total Gas Underground St | | (18,060,565) | | (1,221,039) | | | | | | | | | |
| Gas Distribution | | | | | | | | | | | | | |
| | GD-AN | (1,822,397) | (1,822,397) | | | | | | | | | | |
| | GD-ID | (81,943,259) | (81,943,259) | | | | | | | | | | |
| | GD-WA | (149,993,554) | (149,993,554) | | | | | | | | | | |
| | GD-OR | (115,246,627) | | (115,246,627) | | | | | | | | | |
| Total Gas Distribution | | (349,005,837) | | (233,759,210) | (115,246,627) | | | | | | | | |
| General Plant | | | | | | | | | | | | | |
| 4 | ED-AN | (39,337,383) | (39,337,383) | | | (39,337,383) | (39,337,383) | | (27,217,142) | (27,217,142) | | (12,120,241) | (12,120,241) |
| | ED-ID | (10,769,450) | (10,769,450) | | (10,769,450) | (10,769,450) | (10,769,450) | | | | (10,769,450) | | (10,769,450) |
| | ED-WA | (20,145,450) | (20,145,450) | | (20,145,450) | (20,145,450) | (20,145,450) | (20,145,450) | | | | | |
| 7,4 | CD-AA | (72,813,209) | (51,390,107) | (14,936,173) | (6,486,929) | (51,390,107) | (51,390,107) | | (35,556,301) | (35,556,301) | | (15,833,806) | (15,833,806) |
| 9,4 | CD-AN | (10,979,544) | (8,550,100) | (2,429,444) | | (8,550,100) | (8,550,100) | | (5,915,729) | (5,915,729) | | (2,634,371) | (2,634,371) |
| 9 | CD-ID | (6,271,414) | (4,883,738) | (1,387,676) | | (4,883,738) | (4,883,738) | | | | (4,883,738) | | (4,883,738) |
| 9 | CD-WA | (5,024,952) | (3,913,081) | (1,111,871) | | (3,913,081) | (3,913,081) | (3,913,081) | | | | | |
| 8 | GD-AA | (1,979,269) | | (1,381,055) | (598,214) | | | | | | | | |
| | GD-AN | (3,234,757) | | (3,234,757) | | | | | | | | | |
| | GD-ID | (2,050,689) | | (2,050,689) | | | | | | | | | |
| | GD-WA | (8,285,823) | | (8,285,823) | | | | | | | | | |
| | GD-OR | (4,795,545) | | (4,795,545) | | | | | | | | | |
| Total General Plant | | (185,687,485) | (138,989,309) | (34,817,488) | (11,880,688) | (39,711,719) | (99,277,590) | (138,989,309) | (24,058,531) | (68,689,172) | (92,747,703) | (15,653,188) | (30,588,418) |
| Total Accumulated Depr | | (1,945,194,039) | (1,531,429,461) | (285,416,224) | (128,348,354) | (810,573,504) | (720,855,957) | (1,531,429,461) | (504,488,807) | (476,701,268) | (981,190,075) | (306,084,697) | (244,154,689) |

| Allocation Ratios: | | Jurisdiction - | | | |
|----------------------------------|----------|----------------|-----------|---|---------|
| Service - | Electric | Gas-North | Gas-South | Washington | Idaho |
| 7 Elec/Gas North/Oregon 4-Factor | 70.578% | 20.513% | 8.909% | 1 Production/Transmission Ratio | 65.640% |
| 8 Gas North/Oregon 4-Factor | 0.000% | 69.776% | 30.224% | 3 Direct Distribution Operating Expense | 30.618% |
| 9 Elec/Gas North 4-Factor | 77.874% | 22.126% | 0.000% | 4 Jurisdictional 4-Factor Ratio | 69.189% |
| | | | | | 30.811% |

| | |
|---|--------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ACCUMULATED AMORTIZATION | E-AAAMT-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | System | Assigned or Allocated to Electric | Assigned or Allocated to Gas-North | Assigned or Allocated to Gas-South | ***** ELECTRIC ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--|---------------------------------|-----------------------------------|------------------------------------|------------------------------------|----------------------|---------------------|---------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| Production/Transmission | | | | | | | | | | | | | |
| 1 | Franchises (302000) ED-AN | (12,437,354) | (12,437,354) | | | (12,437,354) | (12,437,354) | | (8,163,879) | (8,163,879) | | (4,273,475) | (4,273,475) |
| 1 | Misc Intangible Plt (3030 ED-AN | (1,966,024) | (1,966,024) | | | (1,966,024) | (1,966,024) | | (1,290,498) | (1,290,498) | | (675,526) | (675,526) |
| Total Production/Transmission | | (14,403,378) | (14,403,378) | | | (14,403,378) | (14,403,378) | | (9,454,377) | (9,454,377) | | (4,949,001) | (4,949,001) |
| Distribution | | | | | | | | | | | | | |
| | Franchises (302000) ED-WA | (227,885) | (227,885) | | | (227,885) | (227,885) | (227,885) | | | (227,885) | | |
| | Misc Intangible Plt (3030 ED-WA | (46,332) | (46,332) | | | (46,332) | (46,332) | (46,332) | | | (46,332) | | |
| Total Distribution | | (274,217) | (274,217) | | | (274,217) | (274,217) | (274,217) | | | (274,217) | | |
| General Plant - 303000 | | | | | | | | | | | | | |
| 7,4 | CD-AA | (3,502,069) | (2,471,691) | (718,379) | (311,999) | (2,471,691) | (2,471,691) | | (1,710,138) | (1,710,138) | | (761,553) | (761,553) |
| 9,1 | CD-AN | (111,361) | (86,720) | (24,641) | | (86,720) | (86,720) | | (56,923) | (56,923) | | (29,797) | (29,797) |
| | GD-ID | (108,757) | | (108,757) | | | | | | | | | |
| | GD-WA | (228,579) | | (228,579) | | | | | | | | | |
| | GD-OR | (100,641) | | | (100,641) | | | | | | | | |
| Total General Plant - 303000 | | (4,051,407) | (2,558,411) | (1,080,356) | (412,640) | (2,558,411) | (2,558,411) | | (1,767,061) | (1,767,061) | | (791,350) | (791,350) |
| Miscellaneous IT Intangible Plant -3031XX | | | | | | | | | | | | | |
| 7,4 | CD-AA | (78,784,389) | (55,604,446) | (16,161,042) | (7,018,901) | (55,604,446) | (55,604,446) | | (38,472,160) | (38,472,160) | | (17,132,286) | (17,132,286) |
| 9,4 | CD-AN | (60,935) | (47,452) | (13,483) | | (47,452) | (47,452) | | (32,832) | (32,832) | | (14,620) | (14,620) |
| 9 | CD-ID | (32,844) | (25,577) | (7,267) | | (25,575) | (25,575) | 2 | | | (25,577) | | (25,577) |
| 9 | CD-WA | (2,686,254) | (2,091,867) | (594,387) | | (2,091,867) | (2,091,867) | (2,091,867) | | | 0 | | 0 |
| 4 | ED-AN | (5,114,213) | (5,114,213) | | | (5,114,213) | (5,114,213) | | (3,538,473) | (3,538,473) | | (1,575,740) | (1,575,740) |
| | ED-ID | 7 | 7 | | | 7 | 7 | | | | 7 | | 7 |
| | ED-WA | (1,447,486) | (1,447,486) | | | (1,447,486) | (1,447,486) | | (1,447,486) | (1,447,486) | | | |
| 8 | GD-AA | (575,198) | | (401,350) | (173,848) | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | |
| | GD-OR | 0 | | | 0 | | | | | | | | |
| Total Misc IT Intangible Plant - 3031XX | | (88,701,312) | (64,331,034) | (17,177,529) | (7,192,749) | (60,766,111) | (64,331,032) | | (42,043,465) | (45,582,818) | | (18,722,646) | (18,748,216) |
| Gas Underground Storage | | | | | | | | | | | | | |
| | GD-AN | 0 | | 0 | | | | | | | | | |
| Total Gas Underground Storage | | 0 | | 0 | | | | | | | | | |
| General Plant - 390200, 396200 | | | | | | | | | | | | | |
| 7,4 | CD-AA | 6 | 4 | 1 | 1 | 4 | 4 | | 3 | 3 | | 1 | 1 |
| 9 | CD-ID | 0 | 0 | 0 | | 0 | 0 | | | | 0 | | 0 |
| 9 | CD-WA | 0 | 0 | 0 | | 0 | 0 | 0 | | | | | |
| 4 | ED-AN | (168,780) | (168,780) | | | (168,780) | (168,780) | | (116,777) | (116,777) | | (52,003) | (52,003) |
| | ED-WA | 0 | 0 | | | 0 | 0 | | 0 | 0 | | | |
| | GD-WA | 0 | | 0 | | | | | | | | | |
| | GD-OR | 0 | | | 0 | | | | | | | | |
| Total General Plant - 390200, 396200 | | (168,774) | (168,776) | 1 | 1 | 0 | (168,776) | (168,776) | 0 | (116,774) | (116,774) | 0 | (52,002) |
| Total Accumulated Amortization | | (107,599,088) | (81,735,816) | (18,257,884) | (7,605,388) | (3,839,138) | (77,896,676) | (81,735,814) | (3,813,568) | (53,381,677) | (57,195,247) | (25,570) | (24,514,999) |

Allocation Ratios:

| Service - | | Electric | Gas-North | Gas-South | Jurisdiction - | | Washington | Idaho |
|-----------|--------------------------------|----------|-----------|-----------|----------------|-------------------------------|------------|---------|
| 7 | Elec/Gas North/Oregon 4-Factor | 70.578% | 20.513% | 8.909% | 1 | Production/Transmission Ratio | 65.640% | 34.360% |
| 8 | Gas North/Oregon 4-Factor | 0.000% | 69.776% | 30.224% | 4 | Jurisdictional 4-Factor Ratio | 69.189% | 30.811% |
| 9 | Elec/Gas North 4-Factor | 77.874% | 22.126% | 0.000% | | | | |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | |
|-------------------------------------|----------------------|--------------------|----------------------|-------------------|-------------------|--------------------|-----------------------|------------------|-------------------|-------------------|------------------------|-------------------|-------------------|
| | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| 389XXX Land & Land Rights | | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 503,380 | 118,327 | 362,279 | 22,774 | 503,380 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-WA / ID / AN | 2,771,691 | 0 | 0 | 0 | 0 | 2,771,691 | 0 | 0 | 0 | 2,771,691 | 0 | 0 |
| 99 | GD-OR / AS | 848,402 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 848,402 | 0 | 848,402 |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | CD-AA | 10,172,661 | 0 | 0 | 7,179,661 | 7,179,661 | 0 | 0 | 2,086,718 | 2,086,718 | 0 | 906,282 | 906,282 |
| 9 | CD-WA / ID / AN | 2,013,563 | 705,669 | 340,480 | 521,873 | 1,568,022 | 200,510 | 96,745 | 148,286 | 445,541 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 16,309,697 | 823,996 | 702,759 | 7,724,308 | 9,251,063 | 2,972,201 | 96,745 | 2,235,004 | 5,303,950 | 848,402 | 906,282 | 1,754,684 |
| 390XXX Structures & Improvements | | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 8,386,268 | 1,107,973 | 2,628,550 | 4,649,745 | 8,386,268 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-WA / ID / AN | 21,878,714 | 0 | 0 | 0 | 0 | 21,878,714 | 0 | 0 | 0 | 21,878,714 | 0 | 0 |
| 99 | GD-OR / AS | 3,776,416 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,776,416 | 0 | 3,776,416 |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | CD-AA | 113,185,531 | 0 | 0 | 79,884,084 | 79,884,084 | 0 | 0 | 23,217,748 | 23,217,748 | 0 | 10,083,699 | 10,083,699 |
| 9 | CD-WA / ID / AN | 30,280,764 | 9,534,240 | 5,753,337 | 8,292,962 | 23,580,539 | 2,709,079 | 1,634,766 | 2,356,380 | 6,700,225 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 177,507,693 | 10,642,213 | 8,381,887 | 92,826,791 | 111,850,891 | 24,587,793 | 1,634,766 | 25,574,128 | 51,796,687 | 3,776,416 | 10,083,699 | 13,860,115 |
| 391XXX Office Furniture & Equipment | | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 2,104,476 | 243,879 | 2,957 | 1,857,640 | 2,104,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-WA / ID / AN | 889,782 | 0 | 0 | 0 | 0 | 889,782 | 0 | 0 | 0 | 889,782 | 0 | 0 |
| 99 | GD-OR / AS | 5,885 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,885 | 0 | 5,885 |
| 8 | GD-AA | 292,867 | 0 | 0 | 0 | 0 | 0 | 0 | 204,351 | 204,351 | 0 | 88,516 | 88,516 |
| 7 | CD-AA | 86,026,872 | 0 | 0 | 60,716,046 | 60,716,046 | 0 | 0 | 17,646,692 | 17,646,692 | 0 | 7,664,134 | 7,664,134 |
| 9 | CD-WA / ID / AN | 5,687,512 | 4,186,357 | 42,176 | 200,503 | 4,429,036 | 1,189,521 | 11,984 | 56,971 | 1,258,476 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 95,007,394 | 4,430,236 | 45,133 | 62,774,189 | 67,249,558 | 2,079,303 | 11,984 | 17,908,014 | 19,999,301 | 5,885 | 7,752,650 | 7,758,535 |
| 392XXX Transportation Equipment | | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 47,480,250 | 22,732,749 | 9,543,883 | 15,203,618 | 47,480,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-WA / ID / AN | 13,688,506 | 0 | 0 | 0 | 0 | 9,323,504 | 2,534,696 | 1,830,306 | 13,688,506 | 0 | 0 | 0 |
| 99 | GD-OR / AS | 3,947,326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,947,326 | 0 | 3,947,326 |
| 8 | GD-AA | 46,950 | 0 | 0 | 0 | 0 | 0 | 0 | 32,760 | 32,760 | 0 | 14,190 | 14,190 |
| 7 | CD-AA | 7,315,864 | 0 | 0 | 5,163,391 | 5,163,391 | 0 | 0 | 1,500,703 | 1,500,703 | 0 | 651,770 | 651,770 |
| 9 | CD-WA / ID / AN | 6,738,056 | 1,954,321 | 797,465 | 2,495,341 | 5,247,127 | 555,305 | 226,593 | 709,031 | 1,490,929 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 79,216,952 | 24,687,070 | 10,341,348 | 22,862,350 | 57,890,768 | 9,878,809 | 2,761,289 | 4,072,800 | 16,712,898 | 3,947,326 | 665,960 | 4,613,286 |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | | |
|-----------|---------|---------------------------------|-------------------|----------------------|------------------|-------------------|-----------------------|------------------|----------------|------------------|------------------------|----------------|------------------|------------------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 393000 | Stores Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 389,242 | 1,375 | 1,888 | 385,979 | 389,242 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 88,160 | 0 | 0 | 0 | 0 | 88,160 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 24,642 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,642 | 0 | 24,642 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | CD-WA / ID / AN | 5,001,478 | 247,450 | 174,215 | 3,473,136 | 3,894,801 | 70,311 | 49,502 | 986,864 | 1,106,677 | 0 | 0 | |
| | | TOTAL ACCOUNT | 5,503,522 | 248,825 | 176,103 | 3,859,115 | 4,284,043 | 158,471 | 49,502 | 986,864 | 1,194,837 | 24,642 | 0 | 24,642 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 5,751,424 | 733,782 | 217,304 | 4,800,338 | 5,751,424 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 2,591,764 | 0 | 0 | 0 | 0 | 1,877,020 | 286,264 | 428,480 | 2,591,764 | 0 | 0 | |
| 99 | | GD-OR / AS | 880,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 880,083 | 880,083 | |
| 8 | | GD-AA | 4,971,465 | 0 | 0 | 0 | 0 | 0 | 0 | 3,468,889 | 3,468,889 | 0 | 1,502,576 | |
| 7 | | CD-AA | 13,092,752 | 0 | 0 | 9,240,603 | 9,240,603 | 0 | 0 | 2,685,716 | 2,685,716 | 0 | 1,166,433 | |
| 9 | | CD-WA / ID / AN | 1,161,839 | 9,378 | 756,312 | 139,069 | 904,759 | 2,665 | 214,900 | 39,515 | 257,080 | 0 | 0 | |
| | | TOTAL ACCOUNT | 28,449,327 | 743,160 | 973,616 | 14,180,010 | 15,896,786 | 1,879,685 | 501,164 | 6,622,600 | 9,003,449 | 880,083 | 2,669,009 | 3,549,092 |
| | 394100 | Electric Charging Stations | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 115,659 | 0 | 0 | 115,659 | 115,659 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 115,659 | 0 | 0 | 115,659 | 115,659 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 395000 | Laboratory Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 1,533,894 | 361,743 | 13,665 | 1,158,486 | 1,533,894 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 130,631 | 0 | 0 | 0 | 0 | 35,776 | 0 | 94,855 | 130,631 | 0 | 0 | |
| 99 | | GD-OR / AS | 42,477 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,477 | 42,477 | |
| 8 | | GD-AA | 203,343 | 0 | 0 | 0 | 0 | 0 | 0 | 141,885 | 141,885 | 0 | 61,458 | |
| 7 | | CD-AA | 1,555,973 | 0 | 0 | 1,098,174 | 1,098,174 | 0 | 0 | 319,177 | 319,177 | 0 | 138,622 | |
| 9 | | CD-WA / ID / AN | 92 | 0 | 0 | 72 | 72 | 0 | 0 | 20 | 20 | 0 | 0 | |
| | | TOTAL ACCOUNT | 3,466,410 | 361,743 | 13,665 | 2,256,732 | 2,632,140 | 35,776 | 0 | 555,937 | 591,713 | 42,477 | 200,080 | 242,557 |
| | 396XXX | Power Operated Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 31,992,481 | 13,988,510 | 9,495,210 | 8,508,761 | 31,992,481 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 4,074,149 | 0 | 0 | 0 | 0 | 2,405,875 | 847,685 | 820,589 | 4,074,149 | 0 | 0 | |
| 99 | | GD-OR / AS | 43,834 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43,834 | 43,834 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 528,479 | 0 | 0 | 372,990 | 372,990 | 0 | 0 | 108,407 | 108,407 | 0 | 47,082 | |
| 9 | | CD-WA / ID / AN | 1,413,892 | 252,374 | 373,745 | 474,921 | 1,101,040 | 71,710 | 106,197 | 134,945 | 312,852 | 0 | 0 | |
| | | TOTAL ACCOUNT | 38,052,835 | 14,240,884 | 9,868,955 | 9,356,672 | 33,466,511 | 2,477,585 | 953,882 | 1,063,941 | 4,495,408 | 43,834 | 47,082 | 90,916 |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description | Total | ***** ELECTRIC ***** | | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS ***** | | |
|-----------|--------------------------------|--------------------|----------------------|-------------------|--------------------|--------------------|-----------------------|------------------|-------------------|--------------------|------------------------|-------------------|-------------------|
| | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 397XXX Communication Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 54,677,707 | 11,330,721 | 6,661,188 | 36,685,798 | 54,677,707 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-WA / ID / AN | 1,139,944 | 0 | 0 | 0 | 0 | 787,506 | 352,194 | 244 | 1,139,944 | 0 | 0 | 0 |
| 99 | GD-OR / AS | 1,134,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,134,091 | 0 | 1,134,091 |
| 8 | GD-AA | 716,031 | 0 | 0 | 0 | 0 | 0 | 0 | 499,618 | 499,618 | 0 | 216,413 | 216,413 |
| 7 | CD-AA | 55,246,686 | 0 | 0 | 38,992,006 | 38,992,006 | 0 | 0 | 11,332,753 | 11,332,753 | 0 | 4,921,927 | 4,921,927 |
| 9 | CD-WA/ ID / AN | 18,475,969 | 6,217,253 | 2,920,909 | 5,249,630 | 14,387,792 | 1,766,583 | 829,953 | 1,491,641 | 4,088,177 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 131,390,428 | 17,547,974 | 9,582,097 | 80,927,434 | 108,057,505 | 2,554,089 | 1,182,147 | 13,324,256 | 17,060,492 | 1,134,091 | 5,138,340 | 6,272,431 |
| | 398000 Miscellaneous Equipment | | | | | | | | | | | | |
| 99 | ED-WA / ID / AN | 191,850 | 0 | 6,846 | 185,004 | 191,850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | GD-OR / AS | 2,367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,367 | 0 | 2,367 |
| 8 | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | CD-AA | 597,118 | 0 | 0 | 421,434 | 421,434 | 0 | 0 | 122,487 | 122,487 | 0 | 53,197 | 53,197 |
| 9 | CD-WA/ ID / AN | 8,573 | 0 | 6,676 | 0 | 6,676 | 0 | 1,897 | 0 | 1,897 | 0 | 0 | 0 |
| | TOTAL ACCOUNT | 799,908 | 0 | 13,522 | 606,438 | 619,960 | 0 | 1,897 | 122,487 | 124,384 | 2,367 | 53,197 | 55,564 |
| | TOTAL GENERAL PLANT | 575,819,825 | 73,726,101 | 40,099,085 | 297,489,698 | 411,314,884 | 46,623,712 | 7,193,376 | 72,466,031 | 126,283,119 | 10,705,523 | 27,516,299 | 38,221,822 |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| E-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 70.578% | 20.513% | 8.909% |
| E-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 69.776% | 30.224% |
| E-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 77.874% | 22.126% | 0.000% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES
Electric Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | ***** OREGON GAS***** | | | | |
|-----------|---------|---|--------------------|----------------------|---------------|-------------------|-----------------------|------------------|----------------|-----------------------|-------------------|----------------|------------------|------------------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 303000 | Intangible Plant | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 10,976,183 | 479,443 | 0 | 10,496,740 | 10,976,183 | 0 | 0 | 0 | 0 | 0 | | |
| 99 | | GD-WA / ID / AN | 1,801,863 | 0 | 0 | 0 | 0 | 1,022,566 | 779,297 | 0 | 1,801,863 | 0 | | |
| 99 | | GD-OR / AS | 425,291 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425,291 | 0 | | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425,291 | | |
| 7 | | CD-AA | 9,862,848 | 0 | 0 | 6,961,001 | 6,961,001 | 0 | 0 | 2,023,166 | 2,023,166 | 0 | | |
| 9 | | CD-WA / ID / AN | 194,058 | 0 | 0 | 151,119 | 151,119 | 0 | 0 | 42,939 | 42,939 | 0 | | |
| | | TOTAL ACCOUNT | 23,260,243 | 479,443 | 0 | 17,608,860 | 18,088,303 | 1,022,566 | 779,297 | 2,066,105 | 3,867,968 | 425,291 | 878,681 | 1,303,972 |
| | 303100 | Misc Intangible Plant--Mainframe Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 15,354,193 | 1,540,202 | (42) | 13,814,033 | 15,354,193 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 698,310 | 0 | 0 | 0 | 0 | 0 | 0 | 487,253 | 487,253 | 0 | 211,057 | |
| 7 | | CD-AA | 104,156,543 | 0 | 0 | 73,511,605 | 73,511,605 | 0 | 0 | 21,365,632 | 21,365,632 | 0 | 9,279,306 | |
| 9 | | CD-WA / ID / AN | 446,488 | (16) | 32,695 | 315,015 | 347,694 | (5) | 9,290 | 89,509 | 98,794 | 0 | 0 | |
| | | TOTAL ACCOUNT | 120,655,534 | 1,540,186 | 32,653 | 87,640,653 | 89,213,492 | (5) | 9,290 | 21,942,394 | 21,951,679 | 0 | 9,490,363 | 9,490,363 |
| | 303110 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 452,341 | 0 | 0 | 319,253 | 319,253 | 0 | 0 | 92,789 | 92,789 | 0 | 40,299 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 452,341 | 0 | 0 | 319,253 | 319,253 | 0 | 0 | 92,789 | 92,789 | 0 | 40,299 | 40,299 |
| | 303115 | Misc Intangible Plant--PC Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 100,831,204 | 0 | 0 | 71,164,647 | 71,164,647 | 0 | 0 | 20,683,505 | 20,683,505 | 0 | 8,983,052 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 100,831,204 | 0 | 0 | 71,164,647 | 71,164,647 | 0 | 0 | 20,683,505 | 20,683,505 | 0 | 8,983,052 | 8,983,052 |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON INTANGIBLE PLANT | C-IPL-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | Total | ***** ELECTRIC ***** | | | ***** GAS NORTH ***** | | | | ***** OREGON GAS***** | | | |
|-----------|---------|---|--------------------|----------------------|---------------|--------------------|-----------------------|------------------|----------------|-------------------|-----------------------|----------------|-------------------|-------------------|
| | | | | Direct-WA | Direct-ID | Allocated | Total | Direct-WA | Direct-ID | Allocated | Total | Direct-OR | Allocated | Total |
| | 303120 | Misc Intangible Plant--Software 12.5 YR | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 30,276,728 | 0 | 0 | 21,368,709 | 21,368,709 | 0 | 0 | 6,210,665 | 6,210,665 | 0 | 2,697,354 | 2,697,354 |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 30,276,728 | 0 | 0 | 21,368,709 | 21,368,709 | 0 | 0 | 6,210,665 | 6,210,665 | 0 | 2,697,354 | 2,697,354 |
| | 303121 | Misc Intangible Plant--AMI Software | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 62,690 | 62,690 | 0 | 0 | 62,690 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-OR / AS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 2,104,653 | 0 | 0 | 1,485,422 | 1,485,422 | 0 | 0 | 431,727 | 431,727 | 0 | 187,504 | 187,504 |
| 9 | | CD-WA / ID / AN | 18,426,841 | 14,349,534 | 0 | 0 | 14,349,534 | 4,077,307 | 0 | 0 | 4,077,307 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 20,594,184 | 14,412,224 | 0 | 1,485,422 | 15,897,646 | 4,077,307 | 0 | 431,727 | 4,509,034 | 0 | 187,504 | 187,504 |
| | | TOTAL | 296,070,234 | 16,431,853 | 32,653 | 199,587,544 | 216,052,050 | 5,099,868 | 788,587 | 51,427,185 | 57,315,640 | 425,291 | 22,277,253 | 22,702,544 |

ALLOCATION RATIOS:

| | | | | | | | | | |
|-------|----|-------------------------|----------|--|---------|--|---------|--|---------|
| E-ALL | 7 | Elec/Gas North/Oregon 4 | 100.000% | | 70.578% | | 20.513% | | 8.909% |
| E-ALL | 8 | Gas North/Oregon 4-Fact | 100.000% | | 0.000% | | 69.776% | | 30.224% |
| E-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | | 77.874% | | 22.126% | | 0.000% |
| E-ALL | 99 | Not Allocated | 0.000% | | 0.000% | | 0.000% | | 0.000% |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON ACCUMULATED DEFERRED FIT | C-DTX-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account | Description | Total | Electric | Gas North | Oregon Gas |
|-----------|---------|---------------------------------------|---------------------|---------------------|---------------------|--------------------|
| | | ADFIT - Common Plant (For Report APL) | | | | |
| 7 | 282900 | CD-AA | (86,277,772) | (60,893,126) | (17,698,159) | (7,686,487) |
| 8 | 282900 | GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 | CD-WA / ID / AN | (781,385) | (608,488) | (172,897) | 0 |
| 7 | 282919 | CD-AA | (1,466,729) | (1,035,188) | (300,870) | (130,671) |
| 7 | 283750 | CD-AA | (225,568) | (159,201) | (46,271) | (20,096) |
| | | Total | <u>(88,751,454)</u> | <u>(62,696,003)</u> | <u>(18,218,197)</u> | <u>(7,837,254)</u> |

ALLOCATION RATIOS:

| | | | | | | |
|-------|----|--------------------------------|----------|---------|---------|---------|
| E-ALL | 7 | Elec/Gas North/Oregon 4-Factor | 100.000% | 70.578% | 20.513% | 8.909% |
| E-ALL | 8 | Gas North/Oregon 4-Factor | 100.000% | 0.000% | 69.776% | 30.224% |
| E-ALL | 9 | Elec/Gas North 4-Factor | 100.000% | 77.874% | 22.126% | 0.000% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% | 0.000% |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON WORKING CAPITAL | C-WKC-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

Electric Copy

| Ref/Basis | Account Description | ***** SYSTEM ***** | | | | ***** ELECTRIC ***** | | ***** GAS NORTH ***** | | *GAS SOUTH* |
|--------------|---|--------------------|-------------------|------------------|-------------------|----------------------|-------------------|-----------------------|------------------|------------------|
| | | Washington | Idaho | Oregon | Total | Washington | Idaho | Washington | Idaho | Oregon |
| 1 | 151120 Fuel Stock Coal-Colstrip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 151210 Fuel Stock Hog Ffuel-KFGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7/4 | 154100 Plant Materials & Oper Supplies | 0 | 0 | 3,659,346 | 3,659,346 | 0 | 0 | 0 | 0 | 3,659,346 |
| 1 | 154300 Plant Materials & Oper Supplies - CS2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 154400 Plant Materials & Oper Supplies - Colstrip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7/4 | 154500 Supply Chain Receiving Inventory | 0 | 0 | 21 | 21 | 0 | 0 | 0 | 0 | 21 |
| 7/4 | 154550 Supply Chain Average Cost Variance | 0 | 0 | (3,145) | (3,145) | 0 | 0 | 0 | 0 | (3,145) |
| 7/4 | 154560 Supply Chain Invoice Price Variance | 0 | 0 | 44 | 44 | 0 | 0 | 0 | 0 | 44 |
| 99 | 163998 Common Working Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 163999 Investor-Supplied Working Capital | 47,956,710 | 23,112,897 | 0 | 71,069,607 | 44,462,479 | 21,391,932 | 3,494,231 | 1,720,965 | 0 |
| TOTAL | | 47,956,710 | 23,112,897 | 3,656,266 | 74,725,873 | 44,462,479 | 21,391,932 | 3,494,231 | 1,720,965 | 3,656,266 |

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

| | | | | | |
|----------|-----------|-----------|----------------|-----------|------------|
| Electric | Gas-North | Gas-South | Idaho Electric | Idaho Gas | Oregon Gas |
| 70.578% | 20.513% | 8.909% | 30.811% | 27.407% | 100.000% |

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

| Line No. | DESCRIPTION | Deferred FIT Rate Base |
|----------|-------------------------------------|------------------------|
| | Adjustment Number | 1.01 |
| | Workpaper Reference | E-DFIT |
| | 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 | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | - |
| 25 | Total Electric Expenses | - |
| 26 | OPERATING INCOME BEFORE FIT | - |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | - |
| 28 | Debt Interest | (0) |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$0 |
| | 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 | 47 |
| 46 | Net Plant After DFIT | 47 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | \$47 |

AVISTA UTILITIES
Electric Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2019

| | | <u>Alloc</u> | <u>Electric</u> | <u>Washington</u> | <u>Idaho</u> |
|---------------------------------------|--------------------------|--------------|------------------------|------------------------|---------------|
| | | <u>Basis</u> | <u>System</u> | | |
| ACCELERATED TAX DEPRECIATION | | | | | |
| Electric | Intangible | 1 | (11,241,199) | (7,378,723) | (3,862,476) |
| | Production | 1 | (186,628,370) | (122,502,862) | (64,125,508) |
| | Transmission | 1 | (102,249,587) | (67,116,629) | (35,132,958) |
| | Distribution | 10 | (237,335,119) | (162,648,130) | (74,686,989) |
| | General Utility (Direct) | 13 | (14,980,069) | (10,276,028) | (4,704,041) |
| General/Intangible | CD AA | 4 | (62,036,201) | (42,922,227) | (19,113,974) |
| General/Intangible | CD AN | 4 | (608,496) | (421,012) | (187,484) |
| Subtotal | | | (615,079,041) | (413,265,612) | (201,813,429) |
| CDA Lake CDR Fund | | 1 | 0 | 0 | 0 |
| CDA Lake IPA Fund | | 1 | 0 | 0 | 0 |
| CDA Lake Settlement | | 1 | (6,412,936) | (4,209,451) | (2,203,485) |
| CDA Lake Settlement-Costs | | 1 | 252,672 | 165,854 | 86,818 |
| Subtotal | | | (6,160,264) | (4,043,597) | (2,116,667) |
| Total Plant DFIT | | | (621,239,305) | (417,309,209) | (203,930,096) |
| ADFIT-Plant - AFUDC Equity | | 4 | (1,035,188) | (716,236) | (318,952) |
| Colstrip PCB - Elec | | 1 | 89,511 | 58,755 | 30,756 |
| AFUDC - CWIP Intangibles | | 4 | (159,201) | (110,149) | (49,051) |
| FMB & MTN Redeemed | | 12 | (1,257,247) | (846,593) | (410,655) |
| Total Other Deferred FIT | | | (2,362,125) | (1,614,223) | (747,902) |
| Total Deferred FIT | | | J (623,601,430) | (418,923,432) | (204,677,998) |
| Amount per ROO at 12/31/2019 AMA | | | (620,628,718) | L (418,970,869) | (201,657,849) |
| Adjustment | | | (2,972,712) | 47,437 | (3,020,149) |
| Allocation Notes: | | | | | |
| Production/Transmission | | 1 | 100.000% | 65.640% | 34.360% |
| Jurisdictional four-factor | | 4 | 100.000% | 69.189% | 30.811% |
| Net electric distribution plant - AMA | | 10 | 100.000% | 68.531% | 31.469% |
| Net electric plant - AMA | | 12 | 100.000% | 67.337% | 32.663% |
| Net electric general plant - AMA | | 13 | 100.000% | 68.598% | 31.402% |
| Direct | | D | | | |

Source of Allocation Factors: Results of Operations Report E-ALL-12A

Source of Allocation Factors: Results of Operations Report E-PLT-12A

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2019

| | | Total System | Electric | Gas - North | Gas - South |
|--|--------------|----------------------|----------------------|----------------------|---------------------|
| Electric | | (552,434,344) | (552,434,344) | | |
| GAS North | | (110,620,402) | | (110,620,402) | |
| GAS Oregon | | (65,022,156) | | | (65,022,156) |
| General Utility | CD AA | (87,897,364) | (62,036,201) | (18,030,386) | (7,830,776) |
| General Utility | CD AN | (781,385) | (608,496) | (172,889) | |
| Total Accelerated Tax Depr | | (816,755,652) | (615,079,041) | (128,823,678) | (72,852,932) |
| A | | | | | |
| Average of Monthly Averages | | | | | |
| CDA Lake CDR Fund | 283324 ED AN | B | 0 | 0 | |
| CDA Lake IPA Fund | 283325 ED AN | C | 0 | 0 | |
| CDA Lake Settlement | 283382 ED AN | D | (6,412,936) | (6,412,936) | |
| CDA Lake Settlement - Costs | 283333 ED AN | E | 252,672 | 252,672 | |
| Colstrip PCB | 283200 ED AN | F | 89,511 | 89,511 | |
| AFUDC - CWIP Intangibles | 283750 CD AA | G | (225,567) | (159,201) | (46,271) |
| FMB & MTN Redeemed | 283850 CD AA | H | (1,781,359) | (1,257,247) | (365,410) |
| ADFIT-Plant - AFUDC Equity | 282919 CD AA | I | (1,466,729) | (1,035,188) | (300,870) |
| Total Other Deferred FIT | | | (9,544,407) | (8,522,389) | (712,551) |
| | | | | | (309,468) |
| Total Deferred FIT | | (826,300,059) | (623,601,430) | (129,536,228) | (73,162,400) |
| J K | | | | | |
| Source of Allocation Factors: Results of Operations Report E-ALL-12A | | | | | |
| | CD AA - 7 | 100.000% | 70.578% | 20.513% | 8.909% |
| | CD AN - 9 | 100.000% | 77.874% | 22.126% | 0.000% |

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation

Per GL:

| Accounting Period | 282900 | 283000 | Total | 282900 | 282900 | 282900 | 282900 | TOTAL |
|-------------------|--------------|--------|--------------|-----------|---------------|---------------|--------------|---------------|
| | CD | CD | CD | CD | ED | GD | GD | |
| | AA | AA | AA | AN | AN | AN | OR | |
| 201812 | (88,521,791) | - | (88,521,791) | (765,407) | (549,242,838) | (109,964,013) | (64,389,426) | (812,883,474) |
| 201901 | (88,087,312) | - | (88,087,312) | (768,070) | (549,461,830) | (110,062,135) | (64,454,764) | (812,834,110) |
| 201902 | (87,652,833) | - | (87,652,833) | (770,733) | (549,680,822) | (110,160,257) | (64,520,102) | (812,784,746) |
| 201903 | (87,218,354) | - | (87,218,354) | (773,396) | (549,899,814) | (110,258,379) | (64,585,440) | (812,735,382) |
| 201904 | (86,783,875) | - | (86,783,875) | (776,059) | (550,118,806) | (110,356,501) | (64,650,778) | (812,686,018) |
| 201905 | (86,349,396) | - | (86,349,396) | (778,722) | (550,337,798) | (110,454,623) | (64,716,116) | (812,636,654) |
| 201906 | (85,914,917) | - | (85,914,917) | (781,385) | (550,556,790) | (110,552,745) | (64,781,454) | (812,587,290) |
| 201907 | (85,480,438) | - | (85,480,438) | (784,048) | (550,775,782) | (110,650,867) | (64,846,792) | (812,537,926) |
| 201908 | (85,045,959) | - | (85,045,959) | (786,711) | (550,994,774) | (110,748,989) | (64,912,130) | (812,488,562) |
| 201909 | (85,614,180) | - | (85,614,180) | (789,374) | (550,789,988) | (110,615,178) | (64,940,608) | (812,749,327) |
| 201910 | (85,179,701) | - | (85,179,701) | (792,037) | (551,008,980) | (110,713,300) | (65,005,946) | (812,699,963) |
| 201911 | (84,745,222) | - | (84,745,222) | (794,700) | (551,227,972) | (110,811,422) | (65,071,284) | (812,650,599) |
| 201912 | (86,000,367) | - | (86,000,367) | (797,365) | (555,563,632) | (111,426,203) | (65,615,292) | (819,402,858) |
| AMA | (86,277,772) | - | (86,277,772) | (781,385) | (550,604,716) | (110,506,625) | (64,790,648) | (812,961,146) |
| EOP | (86,000,367) | - | (86,000,367) | (797,365) | (555,563,632) | (111,426,203) | (65,615,292) | (819,402,858) |

Adjustments:

| Accounting Period | 282900 | 283000 | Total | 282900 | 282900 | 282900 | 282900 | TOTAL |
|-------------------|-------------|--------|-------------|--------|-------------|-----------|-----------|-------------|
| | CD | CD | CD | CD | ED | GD | GD | |
| | AA | AA | AA | AN | AN | AN | OR | |
| 201812 | (1,143,502) | - | (1,143,502) | - | 80,722 | 188,878 | (3,029) | (876,931) |
| 201901 | (1,284,304) | - | (1,284,304) | - | (262,334) | 145,823 | (42,918) | (1,443,733) |
| 201902 | (1,425,106) | - | (1,425,106) | - | (605,389) | 102,768 | (82,808) | (2,010,535) |
| 201903 | (1,565,908) | - | (1,565,908) | - | (948,445) | 59,713 | (122,697) | (2,577,336) |
| 201904 | (1,706,710) | - | (1,706,710) | - | (1,291,501) | 16,658 | (162,586) | (3,144,138) |
| 201905 | (1,847,512) | - | (1,847,512) | - | (1,634,557) | (26,397) | (202,475) | (3,710,940) |
| 201906 | (1,988,314) | - | (1,988,314) | - | (1,977,612) | (69,451) | (242,364) | (4,277,742) |
| 201907 | (2,129,116) | - | (2,129,116) | - | (2,320,668) | (112,506) | (282,253) | (4,844,544) |
| 201908 | (2,269,918) | - | (2,269,918) | - | (2,663,724) | (155,561) | (322,143) | (5,411,346) |
| 201909 | (1,408,020) | - | (1,408,020) | - | (3,087,502) | (430,549) | (398,892) | (5,324,963) |
| 201910 | (1,548,822) | - | (1,548,822) | - | (3,430,558) | (473,604) | (438,781) | (5,891,764) |
| 201911 | (1,689,624) | - | (1,689,624) | - | (3,773,613) | (516,659) | (478,670) | (6,458,566) |
| 201912 | - | - | - | - | - | - | - | - |
| AMA | (1,619,592) | - | (1,619,592) | - | (1,829,628) | (113,777) | (231,508) | (3,794,506) |
| EOP | - | - | - | - | - | - | - | - |

Revised:

| Accounting Period | 282900 | 283000 | Total | 282900 | 282900 | 282900 | 282900 | TOTAL |
|-------------------|--------------|--------|--------------|-----------|---------------|---------------|--------------|---------------|
| | CD | CD | CD | CD | ED | GD | GD | |
| | AA | AA | AA | AN | AN | AN | OR | |
| 201812 | (89,665,293) | - | (89,665,293) | (765,407) | (549,162,116) | (109,775,135) | (64,392,455) | (813,760,405) |
| 201901 | (89,371,616) | - | (89,371,616) | (768,070) | (549,724,164) | (109,916,312) | (64,497,682) | (814,277,843) |
| 201902 | (89,077,939) | - | (89,077,939) | (770,733) | (550,286,211) | (110,057,489) | (64,602,910) | (814,795,281) |
| 201903 | (88,784,262) | - | (88,784,262) | (773,396) | (550,848,259) | (110,198,666) | (64,708,137) | (815,312,719) |
| 201904 | (88,490,585) | - | (88,490,585) | (776,059) | (551,410,307) | (110,339,842) | (64,813,364) | (815,830,157) |
| 201905 | (88,196,908) | - | (88,196,908) | (778,722) | (551,972,355) | (110,481,019) | (64,918,591) | (816,347,594) |
| 201906 | (87,903,231) | - | (87,903,231) | (781,385) | (552,534,402) | (110,622,196) | (65,023,818) | (816,865,032) |
| 201907 | (87,609,554) | - | (87,609,554) | (784,048) | (553,096,450) | (110,763,373) | (65,129,045) | (817,382,470) |
| 201908 | (87,315,877) | - | (87,315,877) | (786,711) | (553,658,498) | (110,904,550) | (65,234,273) | (817,899,908) |
| 201909 | (87,022,200) | - | (87,022,200) | (789,374) | (553,877,490) | (111,045,727) | (65,339,500) | (818,074,290) |
| 201910 | (86,728,523) | - | (86,728,523) | (792,037) | (554,439,538) | (111,186,904) | (65,444,727) | (818,591,728) |
| 201911 | (86,434,846) | - | (86,434,846) | (794,700) | (555,001,585) | (111,328,081) | (65,549,954) | (819,109,166) |
| 201912 | (86,000,367) | - | (86,000,367) | (797,365) | (555,563,632) | (111,426,203) | (65,615,292) | (819,402,858) |
| AMA | (87,897,364) | - | (87,897,364) | (781,385) | (552,434,344) | (110,620,402) | (65,022,156) | (816,755,652) |
| EOP | (86,000,367) | - | (86,000,367) | (797,365) | (555,563,632) | (111,426,203) | (65,615,292) | (819,402,858) |

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2019

| | CDA CDR Fund Elec <u>283324</u> <u>ED AN</u> | CDA IPA Fund Elec <u>283325</u> <u>ED AN</u> | CDA Settlement Elec <u>283382</u> <u>ED AN</u> | CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u> |
|-----------------------------|---|---|---|---|
| Dec-18 | | | (6,505,765) | 249,237 |
| Dec-19 | | | (6,320,107) | 256,108 |
| Total | 0 | 0 | (12,825,872) | 505,345 |
| Average | 0 | 0 | (6,412,936) | 252,672 |
| Jan-19 | | | (6,490,294) | 249,810 |
| Feb-19 | | | (6,474,822) | 250,382 |
| Mar-19 | | | (6,459,351) | 250,955 |
| Apr-19 | | | (6,443,879) | 251,527 |
| May-19 | | | (6,428,408) | 252,100 |
| Jun-19 | | | (6,412,936) | 252,672 |
| Jul-19 | | | (6,397,465) | 253,245 |
| Aug-19 | | | (6,381,993) | 253,818 |
| Sep-19 | | | (6,366,522) | 254,390 |
| Oct-19 | | | (6,351,050) | 254,963 |
| Nov-19 | | | (6,335,579) | 255,535 |
| Total | 0 | 0 | (76,955,234) | 3,032,070 |
| Average of monthly averages | 0 | 0 | (6,412,936) | 252,672 |
| | B | C | D | E |

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2019

| | Colstrip PCB Elec <u>283200</u> <u>ED.AN</u> | Bond Redemption <u>283850</u> <u>CD.AA</u> | AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u> |
|-----------------------------|---|--|---|
| Dec-18 | 64,504 | (1,886,752) | (266,006) |
| Dec-19 | 114,518 | (1,675,965) | (9,345) |
| Total | 179,021 | (3,562,717) | (275,350) |
| Average | 89,511 | (1,781,359) | (137,675) |
| Jan-19 | 68,671 | (1,869,187) | (266,006) |
| Feb-19 | 72,839 | (1,851,621) | (266,006) |
| Mar-19 | 77,007 | (1,834,056) | (266,006) |
| Apr-19 | 81,175 | (1,816,490) | (266,006) |
| May-19 | 85,343 | (1,798,924) | (266,006) |
| Jun-19 | 89,511 | (1,781,359) | (266,006) |
| Jul-19 | 93,678 | (1,763,793) | (266,006) |
| Aug-19 | 97,846 | (1,746,227) | (266,006) |
| Sep-19 | 102,014 | (1,728,662) | (147,027) |
| Oct-19 | 106,182 | (1,711,096) | (147,027) |
| Nov-19 | 110,350 | (1,693,530) | (147,027) |
| Total | 1,074,127 | (21,376,303) | (2,706,801) |
| Average of monthly averages | 89,511 | (1,781,359) | (225,567) |
| | F | H | G |

| FERC Account Number | Description | ED | AN | | |
|---------------------------|-----------------------------------|----------------------|--------------------|---|-------------------|
| 283382 | ADFIT LAKE CDA STORAGE SETTLEMENT | | | | |
| Accounting Period | Beginning Balance | Monthly Activity (1) | End Balance Per GL | Adjustment in Results of Operations | Ending Balance |
| 201812 | | | \$ (6,505,765.15) | - | \$ (6,505,765.15) |
| 201901 | \$ (6,505,765.15) | \$ 15,471.50 | \$ (6,490,293.65) | - | \$ (6,490,293.65) |
| 201902 | \$ (6,490,293.65) | \$ 15,471.50 | \$ (6,474,822.15) | - | \$ (6,474,822.15) |
| 201903 | \$ (6,474,822.15) | \$ 15,471.50 | \$ (6,459,350.65) | - | \$ (6,459,350.65) |
| 201904 | \$ (6,459,350.65) | \$ 15,471.50 | \$ (6,443,879.15) | - | \$ (6,443,879.15) |
| 201905 | \$ (6,443,879.15) | \$ 15,471.50 | \$ (6,428,407.65) | - | \$ (6,428,407.65) |
| 201906 | \$ (6,428,407.65) | \$ 15,471.50 | \$ (6,412,936.15) | - | \$ (6,412,936.15) |
| 201907 | \$ (6,412,936.15) | \$ 15,471.50 | \$ (6,397,464.65) | - | \$ (6,397,464.65) |
| 201908 | \$ (6,397,464.65) | \$ 15,471.50 | \$ (6,381,993.15) | - | \$ (6,381,993.15) |
| 201909 | \$ (6,381,993.15) | \$ 15,471.50 | \$ (6,366,521.65) | - | \$ (6,366,521.65) |
| 201910 | \$ (6,366,521.65) | \$ 15,471.50 | \$ (6,351,050.15) | - | \$ (6,351,050.15) |
| 201911 | \$ (6,351,050.15) | \$ 15,471.50 | \$ (6,335,578.65) | - | \$ (6,335,578.65) |
| 201912 | \$ (6,335,578.65) | \$ 15,471.50 | \$ (6,320,107.15) | - | \$ (6,320,107.15) |
| | | \$ 185,658.00 | | | |

| FERC Account Number | Description | ED | AN | | |
|---------------------|--|--------------------|-----------------------|-------------------------------------|-----------------------------------|
| 283333 | ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs | | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance Per GL | Adjustment in Results of Operations | Ending Balance Per Results of Ops |
| 201812 | | | 249,236.93 | \$ - | \$ 249,236.93 |
| 201901 | \$ 249,236.93 | \$ 572.59 | 249,809.52 | \$ - | \$ 249,809.52 |
| 201902 | \$ 249,809.52 | \$ 572.59 | 250,382.11 | \$ - | \$ 250,382.11 |
| 201903 | \$ 250,382.11 | \$ 572.59 | 250,954.70 | \$ - | \$ 250,954.70 |
| 201904 | \$ 250,954.70 | \$ 572.59 | 251,527.29 | \$ - | \$ 251,527.29 |
| 201905 | \$ 251,527.29 | \$ 572.59 | 252,099.88 | \$ - | \$ 252,099.88 |
| 201906 | \$ 252,099.88 | \$ 572.59 | 252,672.47 | \$ - | \$ 252,672.47 |
| 201907 | \$ 252,672.47 | \$ 572.59 | 253,245.06 | \$ - | \$ 253,245.06 |
| 201908 | \$ 253,245.06 | \$ 572.59 | 253,817.65 | \$ - | \$ 253,817.65 |
| 201909 | \$ 253,817.65 | \$ 572.59 | 254,390.24 | \$ - | \$ 254,390.24 |
| 201910 | \$ 254,390.24 | \$ 572.59 | 254,962.83 | \$ - | \$ 254,962.83 |
| 201911 | \$ 254,962.83 | \$ 572.59 | 255,535.42 | \$ - | \$ 255,535.42 |
| 201912 | \$ 255,535.42 | \$ 572.59 | 256,108.01 | \$ - | \$ 256,108.01 |
| | | \$ 6,871.08 | | | |

Need to see arr

(1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

| FERC Account Number | Description | ED | AN | |
|---------------------------|--------------------|---------------------|---|----------------|
| 283200 | ADFIT COLSTRIP PCB | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Adjustment in Results of Operations | Ending Balance |
| 201812 | | | | \$ 64,503.58 |
| 201901 | \$ 64,503.58 | \$ 4,167.83 | | \$ 68,671.41 |
| 201902 | \$ 68,671.41 | \$ 4,167.83 | | \$ 72,839.24 |
| 201903 | \$ 72,839.24 | \$ 4,167.83 | | \$ 77,007.07 |
| 201904 | \$ 77,007.07 | \$ 4,167.83 | | \$ 81,174.90 |
| 201905 | \$ 81,174.90 | \$ 4,167.83 | | \$ 85,342.73 |
| 201906 | \$ 85,342.73 | \$ 4,167.83 | | \$ 89,510.56 |
| 201907 | \$ 89,510.56 | \$ 4,167.83 | | \$ 93,678.39 |
| 201908 | \$ 93,678.39 | \$ 4,167.83 | | \$ 97,846.22 |
| 201909 | \$ 97,846.22 | \$ 4,167.83 | | \$ 102,014.05 |
| 201910 | \$ 102,014.05 | \$ 4,167.83 | | \$ 106,181.88 |
| 201911 | \$ 106,181.88 | \$ 4,167.83 | | \$ 110,349.71 |
| 201912 | \$ 110,349.71 | \$ 4,167.83 | | \$ 114,517.54 |
| | | \$ 50,013.96 | | |

| FERC Account Number | Description | CD | AA | | |
|---------------------|--------------------------|----------------------|----------------|-------------------------------------|-------------------|
| 283850 | ADFIT FMB & MTN REDEEMED | | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Balance Per GL | Adjustment in Results of Operations | Ending Balance |
| 201812 | | | (1,886,752.46) | - | \$ (1,886,752.46) |
| 201901 | \$ (1,886,752.46) | \$ 17,565.65 | (1,869,186.81) | - | \$ (1,869,186.81) |
| 201902 | \$ (1,869,186.81) | \$ 17,565.65 | (1,851,621.16) | - | \$ (1,851,621.16) |
| 201903 | \$ (1,851,621.16) | \$ 17,565.65 | (1,834,055.51) | | \$ (1,834,055.51) |
| 201904 | \$ (1,834,055.51) | \$ 17,565.65 | (1,816,489.86) | | \$ (1,816,489.86) |
| 201905 | \$ (1,816,489.86) | \$ 17,565.65 | (1,798,924.21) | | \$ (1,798,924.21) |
| 201906 | \$ (1,798,924.21) | \$ 17,565.65 | (1,781,358.56) | | \$ (1,781,358.56) |
| 201907 | \$ (1,781,358.56) | \$ 17,565.65 | (1,763,792.91) | | \$ (1,763,792.91) |
| 201908 | \$ (1,763,792.91) | \$ 17,565.65 | (1,746,227.26) | | \$ (1,746,227.26) |
| 201909 | \$ (1,746,227.26) | \$ 17,565.65 | (1,728,661.61) | | \$ (1,728,661.61) |
| 201910 | \$ (1,728,661.61) | \$ 17,565.65 | (1,711,095.96) | | \$ (1,711,095.96) |
| 201911 | \$ (1,711,095.96) | \$ 17,565.65 | (1,693,530.31) | | \$ (1,693,530.31) |
| 201912 | \$ (1,693,530.31) | \$ 17,565.65 | (1,675,964.66) | | \$ (1,675,964.66) |
| | | \$ 210,787.80 | | | |

| FERC Account Number | Description | CD | AA | | |
|---------------------|-----------------------------|----------------------|----------------|-------------------------------------|------------------------|
| 283750 | DFIT-AFUDC CWIP Intangibles | | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Balance Per GL | Adjustment in Results of Operations | Ending Balance Per ROO |
| 201812 | | | (266,005.71) | - | \$ (266,005.71) |
| 201901 | \$ (266,005.71) | \$ - | (266,005.71) | - | \$ (266,005.71) |
| 201902 | \$ (266,005.71) | \$ - | (266,005.71) | - | \$ (266,005.71) |
| 201903 | \$ (266,005.71) | \$ - | (266,005.71) | - | \$ (266,005.71) |
| 201904 | \$ (266,005.71) | \$ - | (266,005.71) | - | \$ (266,005.71) |
| 201905 | \$ (266,005.71) | \$ - | (266,005.71) | - | \$ (266,005.71) |
| 201906 | \$ (266,005.71) | \$ - | (266,005.71) | - | \$ (266,005.71) |
| 201907 | \$ (266,005.71) | \$ - | (266,005.71) | - | \$ (266,005.71) |
| 201908 | \$ (266,005.71) | \$ - | (266,005.71) | - | \$ (266,005.71) |
| 201909 | \$ (266,005.71) | \$ 118,979.00 | (147,026.71) | - | \$ (147,026.71) |
| 201910 | \$ (147,026.71) | \$ - | (147,026.71) | - | \$ (147,026.71) |
| 201911 | \$ (147,026.71) | \$ - | (147,026.71) | - | \$ (147,026.71) |
| 201912 | \$ (147,026.71) | \$ 137,682.00 | (9,344.71) | - | \$ (9,344.71) |
| | | \$ 256,661.00 | | | |

| Adjustment for Finalizing Tax Return | Ending Balance |
|--------------------------------------|-----------------|
| | \$ (266,005.71) |
| | \$ (266,005.71) |
| | \$ (266,005.71) |
| | \$ (266,005.71) |
| | \$ (266,005.71) |
| | \$ (266,005.71) |
| | \$ (266,005.71) |
| | \$ (266,005.71) |
| | \$ (266,005.71) |
| | \$ (266,005.71) |
| | \$ (147,026.71) |
| | \$ (147,026.71) |
| | \$ (147,026.71) |
| | \$ (9,344.71) |

| FERC Account Number | Description | CD | AA | | |
|---------------------|-------------------|------------------------|----------------|-------------------------------------|------------------------|
| 282919 | DFIT-AFUDC Equity | | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Balance Per GL | Adjustment in Results of Operations | Ending Balance Per ROO |
| 201812 | | | (1,063,746.00) | - | \$ (1,063,746.00) |
| 201901 | \$ (1,063,746.00) | \$ - | (1,063,746.00) | - | \$ (1,063,746.00) |
| 201902 | \$ (1,063,746.00) | \$ - | (1,063,746.00) | - | \$ (1,063,746.00) |
| 201903 | \$ (1,063,746.00) | \$ (242,281.00) | (1,306,027.00) | - | \$ (1,306,027.00) |
| 201904 | \$ (1,306,027.00) | \$ - | (1,306,027.00) | - | \$ (1,306,027.00) |
| 201905 | \$ (1,306,027.00) | \$ - | (1,306,027.00) | - | \$ (1,306,027.00) |
| 201906 | \$ (1,306,027.00) | \$ (242,281.00) | (1,548,308.00) | - | \$ (1,548,308.00) |
| 201907 | \$ (1,548,308.00) | \$ - | (1,548,308.00) | - | \$ (1,548,308.00) |
| 201908 | \$ (1,548,308.00) | \$ - | (1,548,308.00) | - | \$ (1,548,308.00) |
| 201909 | \$ (1,548,308.00) | \$ (242,281.00) | (1,790,589.00) | - | \$ (1,790,589.00) |
| 201910 | \$ (1,790,589.00) | \$ - | (1,790,589.00) | - | \$ (1,790,589.00) |
| 201911 | \$ (1,790,589.00) | \$ - | (1,790,589.00) | - | \$ (1,790,589.00) |
| 201912 | \$ (1,790,589.00) | \$ (222,625.00) | (2,013,214.00) | - | \$ (2,013,214.00) |
| | | \$ (949,468.00) | | | |

AVISTA UTILITIES

Washington Electric Cost Study

Average - Twelve Months Ended December 31, 2019

Accumulated Deferred FIT Assignment to functions

| | | <u>Washington</u> | <u>Intangible</u> | <u>Production</u> | <u>Transmission</u> | <u>Distribution</u> | <u>General</u> |
|----------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|----------------|
| Intangible | P | (7,378,723) | - | (7,378,723) | | | |
| Production | P | (122,502,862) | 0 | (122,502,862) | 0 | 0 | 0 |
| Transmission | T | (67,116,629) | 0 | 0 | (67,116,629) | 0 | 0 |
| Distribution | D | (162,648,130) | 0 | 0 | 0 | (162,648,130) | 0 |
| General Utility | O | (10,276,028) | 0 | 0 | 0 | 0 | (10,276,028) |
| ADFIT-COMMON ALL | O | (42,922,227) | (12,985,889) | 0 | 0 | 0 | (29,936,338) |
| ADFIT-COMMON ALL WWP | O | (421,012) | (127,375) | 0 | 0 | 0 | (293,637) |
| Total Accelerated Tax Depr | | (413,265,612) | (13,113,264) | (129,881,585) | (67,116,629) | (162,648,130) | (40,506,003) |
| CDA Lake CDR Fund | P | 0 | 0 | 0 | | | |
| CDA Lake IPA Fund | P | 0 | 0 | 0 | | | |
| CDA Settlement | P | (4,209,451) | 0 | (4,209,451) | | | |
| CDA Settlement Costs | P | 165,854 | | 165,854 | | | |
| Total Plant DFIT | | (417,309,209) | (13,113,264) | (133,925,182) | (67,116,629) | (162,648,130) | (40,506,003) |
| Colstrip PCB | P | 58,755 | 0 | 58,755 | 0 | 0 | 0 |
| ADFIT-Plant - AFUDC Equity | O | (716,236) | | | | | (716,236) |
| AFUDC CWIP Intangibles | I | (110,149) | (110,149) | | | | |
| FMB/MTN Elec | Allocate by Plant | (846,593) | (16,900) | (259,397) | (138,130) | (323,582) | (108,583) |
| | D | 0 | | | | | |
| Total Other Deferred FIT | | (1,614,223) | (127,049) | (200,642) | (138,130) | (323,582) | (824,819) |
| Total Deferred FIT | L | (418,923,432) | (13,240,313) | (134,125,824) | (67,254,759) | (162,971,712) | (41,330,822) |
| Total Plant | | 3,125,125,013 | 62,384,728 | 957,543,829 | 509,896,912 | 1,194,476,413 | 400,823,131 |

| | System | | | WA | | | ID | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|----------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| (From PLT) | | | | | | | | | |
| 182324 CDA Lake CDR Fund - Allocated | - | 8,050,000 | 8,050,000 | - | 5,284,020 | 5,284,020 | - | 2,765,980 | 2,765,980 |
| 182325 CDA Lake IPA Fund | - | 2,000,000 | 2,000,000 | - | 1,312,800 | 1,312,800 | - | 687,200 | 687,200 |
| 182333 CDA Settlement Costs | - | 1,130,184 | 1,130,184 | - | 741,853 | 741,853 | - | 388,331 | 388,331 |
| 182381 CDA Settlement Past Storage | - | 30,537,791 | 30,537,791 | - | 20,045,006 | 20,045,006 | - | 10,492,785 | 10,492,785 |
| 302000 Franchises & Consents | 591,118 | 44,049,218 | 44,640,336 | 591,118 | 28,913,907 | 29,505,025 | - | 15,135,311 | 15,135,311 |
| 303000 Misc Intangible Plant- (C-IPL) | 479,443 | 17,608,859 | 18,088,302 | 479,443 | 11,805,501 | 12,284,944 | - | 5,803,358 | 5,803,358 |
| 303100 Misc Intangible Plant-Mainframe Software (C-IPL) | 1,572,839 | 87,640,652 | 89,213,491 | 1,540,186 | 60,637,691 | 62,177,877 | 32,653 | 27,002,961 | 27,035,614 |
| 303110 Misc Intangible Plant-PC Software (C-IPL) | - | 319,253 | 319,253 | - | 220,888 | 220,888 | - | 98,365 | 98,365 |
| 3115-303 Misc Intangible Plant-PC Software (C-IPL) | 14,412,224 | 94,018,777 | 108,431,001 | 14,412,224 | 65,050,652 | 79,462,876 | - | 28,968,125 | 28,968,125 |
| TOTAL INTANGIBLE PLANT | 17,055,624 | 285,354,734 | 302,410,358 | 17,022,971 | 194,012,318 | 211,035,289 | 32,653 | 91,342,416 | 91,375,069 |
| Production | - | 1,418,084,853 | 1,418,084,853 | - | 930,160,150 | 930,160,150 | - | 487,924,703 | 487,924,703 |
| Transmission | - | 776,937,563 | 776,937,563 | - | 509,896,912 | 509,896,912 | - | 267,040,651 | 267,040,651 |
| Distribution | 1,800,328,498 | 3,048,699 | 1,803,377,197 | 1,192,361,165 | 2,115,248 | 1,194,476,413 | 607,967,333 | 933,451 | 608,900,784 |
| General Plant | 113,825,188 | 297,489,697 | 411,314,885 | 73,726,103 | 205,830,146 | 279,556,249 | 40,099,085 | 91,659,551 | 131,758,636 |
| TOTAL Plant | 1,931,209,310 | 2,780,915,546 | 4,712,124,856 | 1,283,110,239 | 1,842,014,774 | 3,125,125,013 | 648,099,071 | 938,900,772 | 1,586,999,843 |

| | | | | | | | | | |
|----------------------------|---|-------------|-------------|---|-------------|-------------|---|------------|------------|
| (From IPL - Electric Data) | | | | | | | | | |
| 303000 CD AA | - | 6,961,001 | 6,961,001 | - | 4,816,247 | 4,816,247 | - | 2,144,754 | 2,144,754 |
| CD AN | - | 151,119 | 151,119 | - | 99,195 | 99,195 | - | 51,924 | 51,924 |
| 303100 CD AA | - | 73,511,605 | 73,511,605 | - | 50,861,944 | 50,861,944 | - | 22,649,661 | 22,649,661 |
| CD AN | - | 315,015 | 315,015 | - | 217,956 | 217,956 | - | 97,059 | 97,059 |
| 303110 CD AA | - | 319,253 | 319,253 | - | 220,888 | 220,888 | - | 98,365 | 98,365 |
| CD AN | - | - | - | - | - | - | - | - | - |
| 303115-2 CD AA | - | 94,018,778 | 94,018,778 | - | 65,050,652 | 65,050,652 | - | 28,968,126 | 28,968,126 |
| | - | 175,276,771 | 175,276,771 | - | 121,266,882 | 121,266,882 | - | 54,009,889 | 54,009,889 |

| Allocation Factors | | |
|--------------------|--------|---------|
| 1 | 303000 | 65.640% |
| 4 | 303100 | 34.360% |
| 4 | 303110 | 30.811% |
| 4 | 303115 | 30.811% |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC UTILITY PLANT | E-PLT-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|----------------------------------|---------|--|------------------|---------------|---------------|----------------------|-------------|-------------|-----------------|-------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| PLANT IN SERVICE | | | | | | | | | | | |
| INTANGIBLE PLANT: | | | | | | | | | | | |
| 1 | 182324 | CDA Lake CDR Fund - Allocated | 0 | 8,050,000 | 8,050,000 | 0 | 5,284,020 | 5,284,020 | 0 | 2,765,980 | 2,765,980 |
| 1 | 182325 | CDA Lake IPA Fund | 0 | 2,000,000 | 2,000,000 | 0 | 1,312,800 | 1,312,800 | 0 | 687,200 | 687,200 |
| 1 | 182333 | CDA Settlement Costs | 0 | 1,130,184 | 1,130,184 | 0 | 741,853 | 741,853 | 0 | 388,331 | 388,331 |
| 1 | 182381 | CDA Settlement Past Storage | 0 | 30,537,791 | 30,537,791 | 0 | 20,045,006 | 20,045,006 | 0 | 10,492,785 | 10,492,785 |
| 1 | 302000 | Franchises & Consents | 591,118 | 44,049,218 | 44,640,336 | 591,118 | 28,913,907 | 29,505,025 | 0 | 15,135,311 | 15,135,311 |
| 1,4 | 303000 | Misc Intangible Plant- (C-IPL) | 479,443 | 17,608,859 | 18,088,302 | 479,443 | 11,805,501 | 12,284,944 | 0 | 5,803,358 | 5,803,358 |
| 4 | 303100 | Misc Intangible Plant-Mainframe Software (C-IPL) | 1,572,839 | 87,640,652 | 89,213,491 | 1,540,186 | 60,637,691 | 62,177,877 | 32,653 | 27,002,961 | 27,035,614 |
| 4 | 303110 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 319,253 | 319,253 | 0 | 220,888 | 220,888 | 0 | 98,365 | 98,365 |
| 4 | 303115 | Misc Intangible Plant-PC Software (C-IPL) | 0 | 71,164,646 | 71,164,646 | 0 | 49,238,107 | 49,238,107 | 0 | 21,926,539 | 21,926,539 |
| 4 | 303120 | Misc Intangible Plant-Software 12.5 YR (C-IPL) | 0 | 21,368,709 | 21,368,709 | 0 | 14,784,796 | 14,784,796 | 0 | 6,583,913 | 6,583,913 |
| 4 | 303121 | Misc Intangible Plant-AMI Software | 14,412,224 | 1,485,422 | 15,897,646 | 14,412,224 | 1,027,749 | 15,439,973 | 0 | 457,673 | 457,673 |
| TOTAL INTANGIBLE PLANT | | | 17,055,624 | 285,354,734 | 302,410,358 | 17,022,971 | 194,012,318 | 211,035,289 | 32,653 | 91,342,416 | 91,375,069 |
| STEAM PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 310XXX | Land & Land Rights | 0 | 3,578,472 | 3,578,472 | 0 | 2,348,909 | 2,348,909 | 0 | 1,229,563 | 1,229,563 |
| 1 | 311XXX | Structures & Improvements | 78,608,202 | 61,034,892 | 139,643,094 | 51,370,706 | 40,063,303 | 91,434,009 | 27,237,496 | 20,971,589 | 48,209,085 |
| 1 | 312000 | Boiler Plant | 103,168,623 | 87,910,722 | 191,079,345 | 67,422,521 | 57,704,598 | 125,127,119 | 35,746,102 | 30,206,124 | 65,952,226 |
| 1 | 313000 | Generators | 5,350 | 1,974 | 7,324 | 3,459 | 1,296 | 4,755 | 1,891 | 678 | 2,569 |
| 1 | 314000 | Turbogenerator Units | 27,350,032 | 29,545,046 | 56,895,078 | 17,871,325 | 19,393,368 | 37,264,693 | 9,478,707 | 10,151,678 | 19,630,385 |
| 1 | 315000 | Accessory Electric Equipment | 12,251,828 | 17,191,002 | 29,442,830 | 8,006,678 | 11,284,174 | 19,290,852 | 4,245,150 | 5,906,828 | 10,151,978 |
| 1 | 316000 | Miscellaneous Power Plant Equipment | 9,992,461 | 6,923,985 | 16,916,446 | 6,530,095 | 4,544,904 | 11,074,999 | 3,462,366 | 2,379,081 | 5,841,447 |
| TOTAL STEAM PRODUCTION PLANT | | | 231,376,496 | 206,186,093 | 437,562,589 | 151,204,784 | 135,340,552 | 286,545,336 | 80,171,712 | 70,845,541 | 151,017,253 |
| HYDRAULIC PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 330XXX | Land & Land Rights | 0 | 63,936,694 | 63,936,694 | 0 | 41,968,046 | 41,968,046 | 0 | 21,968,648 | 21,968,648 |
| 1 | 331XXX | Structures & Improvements | 0 | 91,585,259 | 91,585,259 | 0 | 60,116,564 | 60,116,564 | 0 | 31,468,695 | 31,468,695 |
| 1 | 332XXX | Reservoirs, Dams, & Waterways | 0 | 194,326,405 | 194,326,405 | 0 | 127,555,852 | 127,555,852 | 0 | 66,770,553 | 66,770,553 |
| 1 | 333000 | Waterwheels, Turbines, & Generators | 0 | 235,248,038 | 235,248,038 | 0 | 154,416,812 | 154,416,812 | 0 | 80,831,226 | 80,831,226 |
| 1 | 334000 | Accessory Electric Equipment | 0 | 69,558,647 | 69,558,647 | 0 | 45,658,296 | 45,658,296 | 0 | 23,900,351 | 23,900,351 |
| 1 | 335XXX | Miscellaneous Power Plant Equipment | 0 | 14,485,189 | 14,485,189 | 0 | 9,508,078 | 9,508,078 | 0 | 4,977,111 | 4,977,111 |
| 1 | 336000 | Roads, Railroads, & Bridges | 0 | 4,314,765 | 4,314,765 | 0 | 2,832,212 | 2,832,212 | 0 | 1,482,553 | 1,482,553 |
| TOTAL HYDRAULIC PRODUCTION PLANT | | | 0 | 673,454,997 | 673,454,997 | 0 | 442,055,860 | 442,055,860 | 0 | 231,399,137 | 231,399,137 |
| OTHER PRODUCTION PLANT: | | | | | | | | | | | |
| 1 | 340200 | Land & Land Rights | 0 | 905,168 | 905,168 | 0 | 594,152 | 594,152 | 0 | 311,016 | 311,016 |
| 1 | 341000 | Structures & Improvements | 0 | 17,137,384 | 17,137,384 | 0 | 11,248,979 | 11,248,979 | 0 | 5,888,405 | 5,888,405 |
| 1 | 342000 | Fuel Holders, Producers, & Accessories | 0 | 21,388,757 | 21,388,757 | 0 | 14,039,580 | 14,039,580 | 0 | 7,349,177 | 7,349,177 |
| 1 | 343000 | Prime Movers | 0 | 23,508,032 | 23,508,032 | 0 | 15,430,672 | 15,430,672 | 0 | 8,077,360 | 8,077,360 |
| 1 | 344000 | Generators | 0 | 219,979,395 | 219,979,395 | 0 | 144,394,475 | 144,394,475 | 0 | 75,584,920 | 75,584,920 |
| 1 | 344010 | Generators - Solar | 0 | 167,468 | 167,468 | 0 | 109,926 | 109,926 | 0 | 57,542 | 57,542 |
| 1 | 345000 | Accessory Electric Equipment | 0 | 22,237,020 | 22,237,020 | 0 | 14,596,380 | 14,596,380 | 0 | 7,640,640 | 7,640,640 |
| 1 | 345010 | Accessory Electric Equipment - Solar | 0 | 33,210 | 33,210 | 0 | 21,799 | 21,799 | 0 | 11,411 | 11,411 |
| 1 | 346000 | Miscellaneous Power Plant Equipment | 0 | 1,710,833 | 1,710,833 | 0 | 1,122,991 | 1,122,991 | 0 | 587,842 | 587,842 |
| TOTAL OTHER PRODUCTION PLANT | | | 0 | 307,067,267 | 307,067,267 | 0 | 201,558,954 | 201,558,954 | 0 | 105,508,313 | 105,508,313 |
| TOTAL PRODUCTION PLANT | | | 231,376,496 | 1,186,708,357 | 1,418,084,853 | 151,204,784 | 778,955,366 | 930,160,150 | 80,171,712 | 407,752,991 | 487,924,703 |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC UTILITY PLANT | E-PLT-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|------------------------------------|---------|--------------------------------------|------------------|---------------|---------------|----------------------|---------------|---------------|-----------------|-------------|---------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| TRANSMISSION PLANT: | | | | | | | | | | | |
| 1 | 350XXX | Land & Land Rights | 445,088 | 28,256,172 | 28,701,260 | 290,865 | 18,547,351 | 18,838,216 | 154,223 | 9,708,821 | 9,863,044 |
| 1 | 351XXX | Energy Storage Eq/Computer Software | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 352XXX | Structures & Improvements | (167) | 25,833,994 | 25,833,827 | (250) | 16,957,434 | 16,957,184 | 83 | 8,876,560 | 8,876,643 |
| 1 | 353XXX | Station Equipment | 8,466,021 | 267,747,955 | 276,213,976 | 5,532,403 | 175,749,758 | 181,282,161 | 2,933,618 | 91,998,197 | 94,931,815 |
| 1 | 354000 | Towers & Fixtures | 11,328,617 | 5,852,939 | 17,181,556 | 7,403,253 | 3,841,869 | 11,245,122 | 3,925,364 | 2,011,070 | 5,936,434 |
| 1 | 355000 | Poles & Fixtures | 3,804 | 269,825,445 | 269,829,249 | 2,474 | 177,113,422 | 177,115,896 | 1,330 | 92,712,023 | 92,713,353 |
| 1 | 356000 | Overhead Conductors & Devices | 8,871,361 | 142,668,461 | 151,539,822 | 5,797,417 | 93,647,578 | 99,444,995 | 3,073,944 | 49,020,883 | 52,094,827 |
| 1 | 357000 | Underground Conduit | 0 | 3,089,899 | 3,089,899 | 0 | 2,028,210 | 2,028,210 | 0 | 1,061,689 | 1,061,689 |
| 1 | 358000 | Underground Conductors & Devices | 0 | 2,438,722 | 2,438,722 | 0 | 1,600,777 | 1,600,777 | 0 | 837,945 | 837,945 |
| 1 | 359000 | Roads & Trails | 55,841 | 2,053,411 | 2,109,252 | 36,492 | 1,347,859 | 1,384,351 | 19,349 | 705,552 | 724,901 |
| TOTAL TRANSMISSION PLANT | | | 29,170,565 | 747,766,998 | 776,937,563 | 19,062,654 | 490,834,258 | 509,896,912 | 10,107,911 | 256,932,740 | 267,040,651 |
| DISTRIBUTION PLANT: | | | | | | | | | | | |
| 99 | 360200 | Land & Land Rights | 7,720,032 | 0 | 7,720,032 | 6,249,478 | 0 | 6,249,478 | 1,470,554 | 0 | 1,470,554 |
| 99 | 360400 | Land Easements | 2,828,847 | 0 | 2,828,847 | 538,580 | 0 | 538,580 | 2,290,267 | 0 | 2,290,267 |
| 99 | 360500 | Land Ease Perpetual | 367,850 | 0 | 367,850 | 0 | 0 | 0 | 367,850 | 0 | 367,850 |
| 99 | 361000 | Structures & Improvements | 34,081,827 | 0 | 34,081,827 | 27,284,016 | 0 | 27,284,016 | 6,797,811 | 0 | 6,797,811 |
| 3 | 362000 | Station Equipment | 137,959,915 | 3,048,699 | 141,008,614 | 92,835,438 | 2,115,248 | 94,950,686 | 45,124,477 | 933,451 | 46,057,928 |
| 99 | 363000 | Energy Storage Equipment | 121,097,293 | 0 | 121,097,293 | 2,592,393 | 0 | 2,592,393 | 0 | 0 | 0 |
| 99 | 364000 | Poles, Towers, & Fixtures | 422,263,335 | 0 | 422,263,335 | 274,387,139 | 0 | 274,387,139 | 147,876,196 | 0 | 147,876,196 |
| 99 | 365000 | Overhead Conductors & Devices | 273,470,424 | 0 | 273,470,424 | 174,751,064 | 0 | 174,751,064 | 98,719,360 | 0 | 98,719,360 |
| 99 | 366000 | Underground Conduit | 121,097,293 | 0 | 121,097,293 | 79,249,261 | 0 | 79,249,261 | 41,848,032 | 0 | 41,848,032 |
| 99 | 367000 | Underground Conductors & Devices | 213,880,644 | 0 | 213,880,644 | 141,799,870 | 0 | 141,799,870 | 72,080,774 | 0 | 72,080,774 |
| 99 | 368000 | Line Transformers | 275,318,864 | 0 | 275,318,864 | 189,938,121 | 0 | 189,938,121 | 85,380,743 | 0 | 85,380,743 |
| 99 | 369XXX | Services | 176,426,647 | 0 | 176,426,647 | 116,033,074 | 0 | 116,033,074 | 60,393,573 | 0 | 60,393,573 |
| 99 | 371XXX | Installations on Customers' Premises | 1,716,016 | 0 | 1,716,016 | 1,716,016 | 0 | 1,716,016 | 0 | 0 | 0 |
| 99 | 370XXX | Meters | 66,648,226 | 0 | 66,648,226 | 43,512,208 | 0 | 43,512,208 | 23,136,018 | 0 | 23,136,018 |
| 99 | 373XXX | Street Light & Signal Systems | 63,956,185 | 0 | 63,956,185 | 41,474,507 | 0 | 41,474,507 | 22,481,678 | 0 | 22,481,678 |
| TOTAL DISTRIBUTION PLANT | | | 1,800,328,498 | 3,048,699 | 1,803,377,197 | 1,192,361,165 | 2,115,248 | 1,194,476,413 | 607,967,333 | 933,451 | 608,900,784 |
| GENERAL PLANT: (From Report C-GPL) | | | | | | | | | | | |
| 4 | 389XXX | Land & Land Rights | 1,526,755 | 7,724,309 | 9,251,064 | 823,996 | 5,344,372 | 6,168,368 | 702,759 | 2,379,937 | 3,082,696 |
| 4 | 390XXX | Structures & Improvements | 19,024,100 | 92,826,792 | 111,850,892 | 10,642,213 | 64,225,929 | 74,868,142 | 8,381,887 | 28,600,863 | 36,982,750 |
| 4 | 391XXX | Office Furniture & Equipment | 4,475,370 | 62,774,189 | 67,249,559 | 4,430,237 | 43,432,834 | 47,863,071 | 45,133 | 19,341,355 | 19,386,488 |
| 4 | 392XXX | Transportation Equipment | 35,028,419 | 22,862,349 | 57,890,768 | 24,687,071 | 15,818,231 | 40,505,302 | 10,341,348 | 7,044,118 | 17,385,466 |
| 4 | 393000 | Stores Equipment | 424,929 | 3,859,115 | 4,284,044 | 248,826 | 2,670,083 | 2,918,909 | 176,103 | 1,189,032 | 1,365,135 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 1,716,776 | 14,180,010 | 15,896,786 | 743,160 | 9,811,007 | 10,554,167 | 973,616 | 4,369,003 | 5,342,619 |
| 4 | 394100 | Electric Charging Stations | 0 | 115,659 | 115,659 | 0 | 80,023 | 80,023 | 0 | 35,636 | 35,636 |
| 4 | 395XXX | Laboratory Equipment | 375,408 | 2,256,731 | 2,632,139 | 361,743 | 1,561,410 | 1,923,153 | 13,665 | 695,321 | 708,986 |
| 4 | 396XXX | Power Operated Equipment | 24,109,838 | 9,356,671 | 33,466,509 | 14,240,883 | 6,473,787 | 20,714,670 | 9,868,955 | 2,882,884 | 12,751,839 |
| 4 | 397XXX | Communications Equipment | 27,130,071 | 80,927,434 | 108,057,505 | 17,547,974 | 55,992,882 | 73,540,856 | 9,582,097 | 24,934,552 | 34,516,649 |
| 4 | 398000 | Miscellaneous Equipment | 13,522 | 606,438 | 619,960 | 0 | 419,588 | 419,588 | 13,522 | 186,850 | 200,372 |
| TOTAL GENERAL PLANT | | | 113,825,188 | 297,489,697 | 411,314,885 | 73,726,103 | 205,830,146 | 279,556,249 | 40,099,085 | 91,659,551 | 131,758,636 |
| TOTAL PLANT IN SERVICE | | | 2,191,756,371 | 2,520,368,485 | 4,712,124,856 | 1,453,377,677 | 1,671,747,336 | 3,125,125,013 | 738,378,694 | 848,621,149 | 1,586,999,843 |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC UTILITY PLANT | E-PLT-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | *****SYSTEM***** | | | *****WASHINGTON***** | | | *****IDAHO***** | | |
|--------------------------|---------|---|------------------|---------------|-----------------|----------------------|---------------|-----------------|-----------------|---------------|-----------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| ACCUMULATED DEPRECIATION | | | | | | | | | | | |
| E-ADEP | | Steam Production Plant | (170,285,000) | (139,341,626) | (309,626,626) | (110,909,572) | (91,463,843) | (202,373,415) | (59,375,428) | (47,877,783) | (107,253,211) |
| E-ADEP | | Hydro Production Plant | 0 | (140,898,029) | (140,898,029) | 0 | (92,485,466) | (92,485,466) | 0 | (48,412,563) | (48,412,563) |
| E-ADEP | | Other Production Plant | 0 | (133,423,172) | (133,423,172) | 0 | (87,578,970) | (87,578,970) | 0 | (45,844,202) | (45,844,202) |
| E-ADEP | | Transmission Plant | (16,545,268) | (207,700,244) | (224,245,512) | (10,681,286) | (136,334,440) | (147,015,726) | (5,863,982) | (71,365,804) | (77,229,786) |
| E-ADEP | | Distribution Plant | (584,031,517) | (215,296) | (584,246,813) | (358,839,418) | (149,377) | (358,988,795) | (225,192,099) | (65,919) | (225,258,018) |
| E-ADEP | | General Plant | (39,711,719) | (99,277,590) | (138,989,309) | (24,058,531) | (68,689,172) | (92,747,703) | (15,653,188) | (30,588,418) | (46,241,606) |
| | | TOTAL ACCUMULATED DEPRECIATION | (810,573,504) | (720,855,957) | (1,531,429,461) | (504,488,807) | (476,701,268) | (981,190,075) | (306,084,697) | (244,154,689) | (550,239,386) |
| ACCUMULATED AMORTIZATION | | | | | | | | | | | |
| E-AAAMT | | Production/Transmission-Franchises/Misc Intangibles | 0 | (14,403,378) | (14,403,378) | 0 | (9,454,377) | (9,454,377) | 0 | (4,949,001) | (4,949,001) |
| E-AAAMT | | Distribution-Franchises/Misc Intangibles | (274,217) | 0 | (274,217) | (274,217) | 0 | (274,217) | 0 | 0 | 0 |
| E-AAAMT | | General Plant - 303000 | 0 | (2,558,411) | (2,558,411) | 0 | (1,767,061) | (1,767,061) | 0 | (791,350) | (791,350) |
| E-AAAMT | | Miscellaneous IT Intangible Plant -3031XX | (3,564,921) | (60,766,111) | (64,331,032) | (3,539,351) | (42,043,465) | (45,582,816) | (25,570) | (18,722,646) | (18,748,216) |
| E-AAAMT | | General Plant - 390200, 396200 | 0 | (168,776) | (168,776) | 0 | (116,774) | (116,774) | 0 | (52,002) | (52,002) |
| | | TOTAL ACCUMULATED AMORTIZATION | (3,839,138) | (77,896,676) | (81,735,814) | (3,813,568) | (53,381,677) | (57,195,245) | (25,570) | (24,514,999) | (24,540,569) |
| | | TOTAL ACCUMULATED DEPR/AMORT | (814,412,642) | (798,752,633) | (1,613,165,275) | (508,302,375) | (530,082,945) | (1,038,385,320) | (306,110,267) | (268,669,688) | (574,779,955) |
| | | NET ELECTRIC UTILITY PLANT before ADFIT | 1,377,343,729 | 1,721,615,852 | 3,098,959,581 | 945,075,302 | 1,141,664,391 | 2,086,739,693 | 432,268,427 | 579,951,461 | 1,012,219,888 |
| ACCUMULATED DFIT | | | | | | | | | | | |
| 12 | | ADFIT - FAS 109 Electric Plant (182310, 283170) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | | ADFIT - Colstrip PCB (283200) | 0 | 89,511 | 89,511 | 0 | 58,755 | 58,755 | 0 | 30,756 | 30,756 |
| 12 | | ADFIT - Electric Plant In Service (282900) | 0 | (550,604,716) | (550,604,716) | 0 | (370,760,698) | (370,760,698) | 0 | (179,844,018) | (179,844,018) |
| 4 | | ADFIT - Common Plant (282900 from C-DTX) | 0 | (61,501,613) | (61,501,613) | 0 | (42,552,351) | (42,552,351) | 0 | (18,949,262) | (18,949,262) |
| 4 | | ADFIT - Plant AFUDC Equity (282919 from C-DTX) | 0 | (1,035,188) | (1,035,188) | 0 | (716,236) | (716,236) | 0 | (318,952) | (318,952) |
| 4 | | ADFIT - Common Plant (283750 from C-DTX) | 0 | (159,200) | (159,200) | 0 | (110,149) | (110,149) | 0 | (49,051) | (49,051) |
| 1 | | ADFIT - Lake CDA CDR Fund - Allocated (283324) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | | ADFIT - CDA IPA Fund Deposit (283325) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | | ADFIT - CDA Lake Settlement - Allocated (283382) | 0 | (6,412,936) | (6,412,936) | 0 | (4,209,451) | (4,209,451) | 0 | (2,203,485) | (2,203,485) |
| 1 | | ADFIT - CDA Settlement Costs (283333) | 0 | 252,672 | 252,672 | 0 | 165,854 | 165,854 | 0 | 86,818 | 86,818 |
| 12 | | ADFIT - Electric portion of Bond Redemptions (283850) | 0 | (1,257,248) | (1,257,248) | 0 | (846,593) | (846,593) | 0 | (410,655) | (410,655) |
| | | TOTAL ACCUMULATED DFIT | 0 | (620,628,718) | (620,628,718) | 0 | (418,970,869) | (418,970,869) | ✓ 0 | (201,657,849) | (201,657,849) ✓ |
| | | NET ELECTRIC UTILITY PLANT | 1,377,343,729 | 1,100,987,134 | 2,478,330,863 | 945,075,302 | 722,693,522 | 1,667,768,824 | 432,268,427 | 378,293,612 | 810,562,039 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---|----------|---------|---------|
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.640% | 34.360% |
| E-ALL | 3 | Direct Distribution Operating Expense | 100.000% | 69.382% | 30.618% |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 69.189% | 30.811% |
| E-ALL | 12 | Net Electric Plant (before ADFIT) - AMA | 100.000% | 67.337% | 32.663% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

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

| Line No. | DESCRIPTION | Deferred Debits and Credits |
|-------------|-------------------------------------|-----------------------------------|
| | Adjustment Number | 1.02 |
| | Workpaper Reference | E-DDC |
| | 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 | 5 |
| 8 | Purchased Power | - |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 5 |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| | Regulatory Amortizations | |
| 15 | Taxes | - |
| 16 | Total Distribution | - |
| 17 | Customer Accounting | 52 |
| 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 | 57 |
| 26 | OPERATING INCOME BEFORE FIT | (57) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (12) |
| 28 | Debt Interest | (0) |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$45) |
| | 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 | 1 |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | \$1 |

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2019

| Description | APL Reference | Normalized Balance | Rate Base Balance Per Results | Adjustment | UE-110876 Treatment | Normalized Expense | Expense Expense Per Results | Adjustment | Exp Acct | Work paper Ref |
|--|---------------|--------------------|-------------------------------|--------------|---------------------|--------------------|-----------------------------|---------------|--------------|---------------------|
| Colstrip 3 AFUDC Elimination Reallocation | 2 | (65,332) | (65,332) | - | Test Year | (152,192) | (152,192) | - | Steam Deprec | P/T Depr E-DDC-3 |
| Colstrip Common AFUDC | 2 | 79,357 | 79,357 | - | Test Year | 31,743 | 31,743 | - | 406100 | P/T Amort E-DDC-5 |
| Kettle Falls Disallowance | 3 | - | - | - | Test Year | (5,609) | (5,609) | - | 407403 | P/T Amort E-DDC-7 |
| Settlement Exchange Power | 4 | 446,336 | 446,336 | - | Rate Year | 1,633,354 | 1,632,961 | 393 | 405930 | P/T Amort E-DDC-9 |
| CDA Lake Settlement | 5 | 170,246 | 170,244 | 2 | Rate Year | 152,118 | 152,118 | - | 407382 | P/T Amort E-DDC-11 |
| CDA/SRR CDR Fund | 6 | 15,676 | 15,676 | - | Rate Year | 11,065 | 11,065 | - | 407324 | P/T Amort E-DDC-13 |
| Spokane River Deferral | 7 | 81,632 | 81,643 | (11) | Rate Year | 72,940 | 72,939 | 1 | 407322 | P/T Amort E-DDC-15 |
| SRR PM&E Deferral | 8 | 51,835 | 51,821 | 14 | Rate Year | 46,316 | 46,316 | - | 537000 | P/T O&M E-DDC-17 |
| Montana Riverbed Settlement | 9 | - | - | - | N/A | 3,271,207 | 3,265,875 | 5,332 | | E-DDC-21 |
| Customer Advances | 10 | (938,973) | (940,445) | 1,472 | Test Year | - | - | - | | E-DDC-22 |
| Customer Deposits | 11 | (1,998,575) | (1,998,549) | (26) | Test Year | 51,363 | - | 51,363 | 905000 | Cust Acctg E-DDC-23 |
| Sub-Total Deferred Debits and Credits | | (2,157,798) | (2,159,249) | 1,451 | | 5,112,305 | 5,055,216 | 57,089 | | |

| | |
|-----------------------|-------------------|
| Working Capital | 44,462,479 |
| AFUDC | 2,306,382 |
| AMI Deferral | (2,243,369) |
| E-APL-12A Check total | 42,366,243 |

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2
P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3

| | | |
|-------------------------------------|---------------|--|
| P/T O&M Adjustment | 5,332 | |
| P/T Deprec Adjustment | - | No FIT on Colstrip AFUDC Elim Reallocation |
| Customer Accounting | 51,363 | |
| Gen O&M Adjustment | - | |
| Total Expense Adjustment | 56,695 | |
| FIT Expense | 21% | (11,906) |
| Adjust FIT | 21% | - |
| Total Tax Expense Adjustment | | (11,906) |

Automatically Calculated on Total Expense Adj
Eliminates FIT on Colstrip AFUDC Reallocation

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED December 31, 2019

AVERAGE MONTHLY AVERAGES (13 Month average)

| PERIOD | Rate Base WASHINGTON | Plant in Service WASHINGTON | Accum Depr. WASHINGTON |
|--|-------------------------|--------------------------------|---------------------------|
| Annual Depreciation | -152,192 | | |
| Dec 2018 | -152,192 | -7,217,816 | 7,065,624 |
| Dec 2019 | 0 | -7,217,816 | 7,217,816 |
| | -152,192 | -14,435,632 | 14,283,440 |
| | ÷ 2 | ÷ 2 | ÷ 2 |
| Average of beginning and ending months | -76,096 | -7,217,816 | 7,141,720 |
| Jan 2019 | -140,403 | -7,217,816 | 7,077,413 |
| Feb 2019 | -128,614 | -7,217,816 | 7,089,202 |
| Mar 2019 | -116,825 | -7,217,816 | 7,100,991 |
| Apr 2019 | -98,782 | -7,217,816 | 7,119,034 |
| May 2019 | -80,739 | -7,217,816 | 7,137,077 |
| Jun 2019 | -62,696 | -7,217,816 | 7,155,120 |
| Jul 2019 | -44,653 | -7,217,816 | 7,173,163 |
| Aug 2019 | -26,610 | -7,217,816 | 7,191,206 |
| Sep 2019 | -8,567 | -7,217,816 | 7,209,249 |
| Oct 2019 | 0 | -7,217,816 | 7,217,816 |
| Nov 2019 | 0 | -7,217,816 | 7,217,816 |
| | -783,985 | -86,613,792 | 85,829,807 |
| | ÷ 12 | ÷ 12 | ÷ 12 |
| AVERAGE OF MONTHLY AVERAGES | -65,332 | -7,217,816 | 7,152,484 |

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

| AVISTA UTILITIES | | | | | | | | | | | |
|---|--------|--------------|--------------|-----------|--------------|--------------|-------------|--------------|-----------|--------------|-----------|
| COLSTRIP - REALLOCATION OF AFUDC ELIMINATION | | | | | | | | | | | |
| TWELVE MONTHS ENDED December 31, 2019 | | | | | | | | | | | |
| | | ACTUAL | | | ALLOCATED | | | REALLOCATION | | ACCUM. AMORT | |
| | | SYSTEM | WASH | IDAHO | SYSTEM | WASH | IDAHO | WASH | IDAHO | WASH | IDAHO |
| PLANT IN SERVICE ADJ | | | | | | | | | | | |
| Actual AFUDC (1) | | (22,333,736) | (21,877,680) | (456,056) | (22,333,736) | (14,659,864) | (7,673,872) | (7,217,816) | 7,217,816 | | |
| | | 100.00% | 97.96% | 2.04% | 100.00% | 65.64% | 34.36% | | | | |
| CURRENT DEPRECIATION ADJ | | | | | | | | | | | |
| Depreciation Exp Reallocation | | | | | | | | | | | |
| Period 1/14/19-12/14/19 | | (470,912) | (461,244) | (9,668) | (470,912) | (309,052) | (161,860) | -152,192 | 152,192 | | |
| ACCUM DEPRECIATION ADJ | | | | | | | | | | | |
| 12/14/2018 | 1.960% | (36,479) | (35,734) | (745) | (36,479) | (23,945) | (12,534) | (11,789) | 11,789 | (7,065,624) | 7,065,624 |
| 1/14/2019 | 1.960% | (36,479) | (35,734) | (745) | (36,479) | (23,945) | (12,534) | (11,789) | 11,789 | (7,077,413) | 7,077,413 |
| 2/14/2019 | 1.960% | (36,479) | (35,734) | (745) | (36,479) | (23,945) | (12,534) | (11,789) | 11,789 | (7,089,202) | 7,089,202 |
| 3/14/2019 | 1.960% | (36,479) | (35,734) | (745) | (36,479) | (23,945) | (12,534) | (11,789) | 11,789 | (7,100,991) | 7,100,991 |
| 4/14/2019 | 3.000% | (55,834) | (54,694) | (1,140) | (55,834) | (36,651) | (19,183) | (18,043) | 18,043 | (7,119,034) | 7,119,034 |
| 5/14/2019 | 3.000% | (55,834) | (54,694) | (1,140) | (55,834) | (36,651) | (19,183) | (18,043) | 18,043 | (7,137,077) | 7,137,077 |
| 6/14/2019 | 3.000% | (55,834) | (54,694) | (1,140) | (55,834) | (36,651) | (19,183) | (18,043) | 18,043 | (7,155,120) | 7,155,120 |
| 7/14/2019 | 3.000% | (55,834) | (54,694) | (1,140) | (55,834) | (36,651) | (19,183) | (18,043) | 18,043 | (7,173,163) | 7,173,163 |
| 8/14/2019 | 3.000% | (55,834) | (54,694) | (1,140) | (55,834) | (36,651) | (19,183) | (18,043) | 18,043 | (7,191,206) | 7,191,206 |
| 9/14/2019 | 3.000% | (55,834) | (54,694) | (1,140) | (55,834) | (36,651) | (19,183) | (18,043) | 18,043 | (7,209,249) | 7,209,249 |
| 10/14/2019 | 3.000% | (26,471) | (25,878) | (593) | (26,471) | (17,311) | (9,160) | (8,567) | 8,567 | (7,217,816) | 7,217,816 |
| 11/14/2019 | 3.000% | | | | | | | | | | |
| 12/14/2019 | 3.000% | | | | | | | | | | |
| | | (22,333,736) | (21,877,680) | (456,056) | (22,333,736) | (14,659,864) | (7,673,872) | (7,217,816) | 7,217,816 | | |
| (1) CWIP was allowed in rate base at varying levels in Washington and Idaho. Manual elimination entries are made to correct the AFUDC monthly. This worksheet adjusts the amounts as allocated to amounts directly assigned. FERC reallocated at 12/31/93 Note 1. | | | | | | | | 0 | 0 | | |
| (2) Allocation basis Note 1 (entered above). | | | | | | | | | | | |
| (3) REF: UT-1168. See letter from WUTC dated 1/2/91; effective 1/1/90. - Depr Rates updated in 2000, Steam Plant Depr Rates did not change. | | | | | | | | | | | |
| (4) Depreciation rates changed effective 1/1/08. Average rate for Colstrip 3 was computed using 2006 depreciation expense and 12/31/06 avg. plant balances (\$4,183,406/\$160,403,263) | | | | | | | | | | | |

Prep by: _____ 1st Review: _____

**AVISTA UTILITIES
COLSTRIP COMMON AFUDC ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019**

AVERAGE MONTHLY AVERAGES (13 Month average)

| <u>PERIOD</u> | | <u>WASHINGTON (acct 186100 / 111100 WA)</u> | <u>WASHINGTON (acct 186100 WA)</u> | <u>WASHINGTON (acct 111100 WA)</u> | |
|--|---------------------|---|--|--|--------|
| | Annual Amortization | 31,743 | | 31,743 | |
| Dec | 2018 | 95,229 | 1,110,999 | -1,015,770 | |
| Dec | 2019 | 63,486 | 1,110,999 | -1,047,513 | |
| | | <u>158,715</u> | <u>2,221,998</u> | <u>-2,063,283</u> | |
| | | ÷ 2 | ÷ 2 | ÷ 2 | |
| Average of beginning and ending months | | 79,358 | 1,110,999 | -1,031,642 | |
| Jan | 2019 | 92,584 | 1,110,999 | -1,018,415 | 2,645 |
| Feb | 2019 | 89,938 | 1,110,999 | -1,021,061 | -2,646 |
| Mar | 2019 | 87,293 | 1,110,999 | -1,023,706 | |
| Apr | 2019 | 84,648 | 1,110,999 | -1,026,351 | |
| May | 2019 | 82,003 | 1,110,999 | -1,028,996 | |
| Jun | 2019 | 79,357 | 1,110,999 | -1,031,642 | |
| Jul | 2019 | 76,712 | 1,110,999 | -1,034,287 | |
| Aug | 2019 | 74,067 | 1,110,999 | -1,036,932 | |
| Sep | 2019 | 71,422 | 1,110,999 | -1,039,577 | |
| Oct | 2019 | 68,776 | 1,110,999 | -1,042,223 | |
| Nov | 2019 | 66,131 | 1,110,999 | -1,044,868 | |
| | | <u>952,289</u> | <u>13,331,988</u> | <u>-12,379,700</u> | |
| | | ÷ 12 | ÷ 12 | ÷ 12 | |
| AVERAGE OF MONTHLY AVERAGES | | 79,357 | 1,110,999 | -1,031,642 | |

Source: General Ledger, see attached

Prep by: _____ 1st Review: _____

| Ferc Acct:186100 Service:ED Jurisdiction:WA | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201812 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201901 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201902 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201903 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201904 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201905 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201906 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201907 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201908 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201909 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201910 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201911 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| 201912 | 1,110,999.00 | 0.00 | 1,110,999.00 |
| Sum: 0.00 | | | |

| Ferc Acct:186100 Service:ED Jurisdiction:ID | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201812 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201901 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201902 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201903 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201904 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201905 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201906 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201907 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201908 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201909 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201910 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201911 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| 201912 | 2,355,642.00 | 0.00 | 2,355,642.00 |
| Sum: 0.00 | | | |

| Ferc Acct:111100 Service:ED Jurisdiction:WA | | | |
|--|-------------------|------------------|----------------|
| Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201812 | -1,013,124.91 | -2,645.24 | -1,015,770.15 |
| 201901 | -1,015,770.15 | -2,645.24 | -1,018,415.39 |
| 201902 | -1,018,415.39 | -2,645.24 | -1,021,060.63 |
| 201903 | -1,021,060.63 | -2,645.24 | -1,023,705.87 |
| 201904 | -1,023,705.87 | -2,645.24 | -1,026,351.11 |
| 201905 | -1,026,351.11 | -2,645.24 | -1,028,996.35 |
| 201906 | -1,028,996.35 | -2,645.24 | -1,031,641.59 |
| 201907 | -1,031,641.59 | -2,645.24 | -1,034,286.83 |
| 201908 | -1,034,286.83 | -2,645.24 | -1,036,932.07 |
| 201909 | -1,036,932.07 | -2,645.24 | -1,039,577.31 |
| 201910 | -1,039,577.31 | -2,645.24 | -1,042,222.55 |
| 201911 | -1,042,222.55 | -2,645.24 | -1,044,867.79 |
| 201912 | -1,044,867.79 | -2,645.24 | -1,047,513.03 |
| -31,742.88 | | | |

| Ferc Acct:111100 Service:ED Jurisdiction:ID | | | |
|--|-------------------|------------------|----------------|
| Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201812 | -2,148,121.21 | -5,608.67 | -2,153,729.88 |
| 201901 | -2,153,729.88 | -5,608.67 | -2,159,338.55 |
| 201902 | -2,159,338.55 | -5,608.67 | -2,164,947.22 |
| 201903 | -2,164,947.22 | -5,608.67 | -2,170,555.89 |
| 201904 | -2,170,555.89 | -5,608.67 | -2,176,164.56 |
| 201905 | -2,176,164.56 | -5,608.67 | -2,181,773.23 |
| 201906 | -2,181,773.23 | -5,608.67 | -2,187,381.90 |
| 201907 | -2,187,381.90 | -5,608.67 | -2,192,990.57 |
| 201908 | -2,192,990.57 | -5,608.67 | -2,198,599.24 |
| 201909 | -2,198,599.24 | -5,608.67 | -2,204,207.91 |
| 201910 | -2,204,207.91 | -5,608.67 | -2,209,816.58 |
| 201911 | -2,209,816.58 | -5,608.67 | -2,215,425.25 |
| 201912 | -2,215,425.25 | -5,608.67 | -2,221,033.92 |
| -67,304.04 | | | |

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

AVISTA UTILITIES

**Kettle Falls
Reserve Balance and Amortization
State of Washington
December 1986 - December 2018**

| | | Washington - Annual Amortization | | | | |
|----|----------|----------------------------------|----------------------------|----------------------------|-----------------------------|--------------------------------------|
| | | Reserve Balance | Amortization (32 Years) | Cumulative Amortization | Accumulated Depreciation | Amortization (Remaining 14 Years) |
| | Dec 1986 | (\$5,247,725) | | | (\$405,000) | |
| 1 | Dec 1987 | (5,083,733) | (\$163,992) | (\$163,992) | (405,000) | |
| 24 | Dec 2010 | (1,311,917) | (163,992) | (3,935,808) | (231,408) | 28,932 |
| 25 | Dec 2011 | (1,147,925) | (163,992) | (4,099,800) | (202,476) | 28,932 |
| 26 | Dec 2012 | (983,933) | (163,992) | (4,263,792) | (173,544) | 28,932 |
| 27 | Dec 2013 | (819,941) | (163,992) | (4,427,784) | (144,612) | 28,932 |
| 28 | Dec 2014 | (655,949) | (163,992) | (4,591,776) | (115,680) | 28,932 |
| 29 | Dec 2015 | (491,957) | (163,992) | (4,755,768) | (86,748) | 28,932 |
| 30 | Dec 2016 | (327,965) | (163,992) | (4,919,760) | (57,816) | 28,932 |
| 31 | Dec 2017 | (163,973) | (163,992) | (5,083,752) | (28,884) | 28,932 |
| 32 | Dec 2018 | 0 | (163,973) | (5,247,725) | 0 | 28,884 |

| | | Washington - Test Year Monthly Amortization | | | | |
|--|--------|---|----------------------------|----------------------------|-----------------------------|--------------------------------------|
| | | Reserve Balance | Amortization (32 Years) | Cumulative Amortization | Accumulated Depreciation | Amortization (Remaining 14 Years) |
| | Dec/16 | (327,965) | (13,666) | (4,919,760) | (57,816) | 2,411 |
| | Jan/17 | (314,299) | (13,666) | (4,933,426) | (55,405) | 2,411 |
| | Feb/17 | (300,633) | (13,666) | (4,947,092) | (52,994) | 2,411 |
| | Mar/17 | (286,967) | (13,666) | (4,960,758) | (50,583) | 2,411 |
| | Apr/17 | (273,301) | (13,666) | (4,974,424) | (48,172) | 2,411 |
| | May/17 | (259,635) | (13,666) | (4,988,090) | (45,761) | 2,411 |
| | Jun/17 | (245,969) | (13,666) | (5,001,756) | (43,350) | 2,411 |
| | Jul/17 | (232,303) | (13,666) | (5,015,422) | (40,939) | 2,411 |
| | Aug/17 | (218,637) | (13,666) | (5,029,088) | (38,528) | 2,411 |
| | Sep/17 | (204,971) | (13,666) | (5,042,754) | (36,117) | 2,411 |
| | Oct/17 | (191,305) | (13,666) | (5,056,420) | (33,706) | 2,411 |
| | Nov/17 | (177,639) | (13,666) | (5,070,086) | (31,295) | 2,411 |
| | Dec/17 | (163,973) | (13,666) | (5,083,752) | (28,884) | 2,411 |
| | Jan/18 | (150,307) | (13,666) | (5,097,418) | (26,473) | 2,411 |
| | Feb/18 | (136,641) | (13,666) | (5,111,084) | (24,062) | 2,411 |
| | Mar/18 | (122,975) | (13,666) | (5,124,750) | (21,651) | 2,411 |
| | Apr/18 | (109,309) | (13,666) | (5,138,416) | (19,240) | 2,411 |
| | May/18 | (95,643) | (13,666) | (5,152,082) | (16,829) | 2,411 |
| | Jun/18 | (81,977) | (13,666) | (5,165,748) | (14,418) | 2,411 |
| | Jul/18 | (68,311) | (13,666) | (5,179,414) | (12,007) | 2,411 |
| | Aug/18 | (54,645) | (13,666) | (5,193,080) | (9,596) | 2,411 |
| | Sep/18 | (40,979) | (13,666) | (5,206,746) | (7,185) | 2,411 |
| | Oct/18 | (27,313) | (13,666) | (5,220,412) | (4,774) | 2,411 |
| | Nov/18 | (13,647) | (13,666) | (5,234,078) | (2,363) | 2,411 |
| | Dec/18 | 0 | (13,647) | (5,247,725) | 0 | 2,363 |

Test Period Amortization
Amortization per ROO
Adjustment

| |
|----------------|
| \$0 |
| (\$5,609) |
| <u>\$5,609</u> |

Prep by: _____

AVISTA UTILITIES

| | <u>Disallowance</u> | <u>Cumulative Amortization</u> | <u>Accumulated Depreciation</u> | <u>Combined Accum Depr And Amort</u> | |
|------------------------------------|---------------------|--------------------------------|---------------------------------|--------------------------------------|------------|
| Dec-17 | \$5,247,725 | \$5,083,752 | \$26,473 | 5,110,225 | |
| Dec-18 | 5,247,725 | \$5,247,725 | \$0 | 5,247,725 | |
| Total | \$10,495,450 | \$10,331,477 | \$26,473 | \$10,357,950 | |
| Divide by 2 | ÷ 2 | ÷ 2 | ÷ 2 | ÷ 2 | |
| Average | \$5,247,725 | \$5,165,739 | \$13,237 | \$5,178,975 | |
| Jan/18 | 5,247,725 | 5,097,418 | 24,062 | 5,121,480 | |
| Feb/18 | 5,247,725 | 5,111,084 | 21,651 | 5,132,735 | |
| Mar/18 | 5,247,725 | 5,124,750 | 19,240 | 5,143,990 | |
| Apr/18 | 5,247,725 | 5,138,416 | 16,829 | 5,155,245 | |
| May/18 | 5,247,725 | 5,152,082 | 14,418 | 5,166,500 | 15,580,725 |
| Jun/18 | 5,247,725 | 5,165,748 | 12,007 | 5,177,755 | |
| Jul/18 | 5,247,725 | 5,179,414 | 9,596 | 5,189,010 | |
| Aug/18 | 5,247,725 | 5,193,080 | 7,185 | 5,200,265 | |
| Sep/18 | 5,247,725 | 5,206,746 | 4,774 | 5,211,520 | |
| Oct/18 | 5,247,725 | 5,220,412 | 2,363 | 5,222,775 | |
| Nov/18 | 5,247,725 | 5,234,078 | -48 | 5,234,030 | |
| Total | \$62,972,700 | \$61,988,967 | \$145,314 | \$62,134,280 | |
| Divide by 12 | ÷ 12 | ÷ 12 | ÷ 12 | ÷ 12 | |
| Average of Monthly Averages | \$5,247,725 | \$5,165,747 | \$12,110 | \$5,177,857 | |

| Rate Base Adjustment | | |
|---------------------------------|--|-------------------|
| Disallowance | | (5,247,725) |
| Accum Depr & Amort | | 5,177,857 |
| Elim ADFIT on Disallowed Plt | | 0 |
| Net Rate Base Adjustment | | (\$69,868) |

Prep by: _____

AVISTA UTILITIES

Deferred FIT Associated with the
Kettle Falls Disallowance
State of Washington
1983 - 2018

| | |
|------------------|---|
| Disallowance | \$5,247,725 |
| Tax Basis at 95% | \$4,985,339 (Reflects ITC basis reduction.) |

| Book Depreciation Rates | | |
|-------------------------|-------------|----------|
| ***** | | |
| 1983 | 1/35/12= | 0.002381 |
| 1984-2018 | 1/35= | 0.028571 |
| 2018 | 1/35*11/12= | 0.026190 |

Deferred taxes have been adjusted to a 35-year life.
(In service for 1 month.)

| Year | Book Deprec. Rate | Book Deprec. Amount | Tax Deprec. Rate | Tax Deprec. Amount | Book-Tax Depreciation | Tax Rate | Deferred Tax Expense | Deferred Tax Balance |
|------|-------------------|---------------------|------------------|--------------------|-----------------------|----------|----------------------|----------------------|
| **** | ***** | ***** | ***** | ***** | ***** | ***** | ***** | ***** |
| 1983 | 0.002381 | \$11,870 | 0.05 | \$249,267 | (\$237,397) | 0.460000 | \$109,203 | (\$109,203) |
| 1984 | 0.028571 | 142,436 | 0.10 | 498,534 | (356,098) | 0.460000 | 163,805 | (273,008) |
| 1985 | 0.028571 | 142,436 | 0.09 | 448,681 | (306,245) | 0.460000 | 140,873 | (413,881) |
| 1986 | 0.028571 | 142,436 | 0.08 | 398,827 | (256,391) | 0.460000 | 117,940 | (531,821) |
| 1987 | 0.028571 | 142,436 | 0.07 | 348,974 | (206,538) | 0.400000 | 82,615 | (614,436) |
| 1988 | 0.028571 | 142,436 | 0.07 | 348,974 | (206,538) | 0.340000 | 70,223 | (684,659) |
| 1989 | 0.028571 | 142,436 | 0.06 | 299,120 | (156,684) | 0.340000 | 53,273 | (737,932) |
| 1990 | 0.028571 | 142,436 | 0.06 | 299,120 | (156,684) | 0.340000 | 53,273 | (791,205) |
| 1991 | 0.028571 | 142,436 | 0.06 | 299,120 | (156,684) | 0.340000 | 53,273 | (844,478) |
| 1992 | 0.028571 | 142,436 | 0.06 | 299,120 | (156,684) | 0.340000 | 53,273 | (897,751) |
| 1993 | 0.028571 | 142,436 | 0.06 | 299,120 | (156,684) | 0.350000 | 54,839 | (952,590) |
| 1994 | 0.028571 | 142,436 | 0.06 | 299,120 | (156,684) | 0.350000 | 54,839 | (1,007,429) |
| 1995 | 0.028571 | 142,436 | 0.06 | 299,120 | (156,684) | 0.350000 | 54,839 | (1,062,268) |
| 1996 | 0.028571 | 142,436 | 0.06 | 299,120 | (156,684) | 0.350000 | 54,839 | (1,117,107) |
| 1997 | 0.028571 | 142,436 | 0.06 | 299,120 | (156,684) | 0.350000 | 54,839 | (1,171,946) |
| 1998 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (1,115,918) |
| 1999 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (1,059,890) |
| 2000 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (1,003,862) |
| 2001 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (947,834) |
| 2002 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (891,806) |
| 2003 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (835,778) |
| 2004 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (779,750) |
| 2005 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (723,722) |
| 2006 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (667,694) |
| 2007 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (611,666) |
| 2008 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (555,638) |
| 2009 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (499,610) |
| 2010 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (443,582) |
| 2011 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (387,554) |
| 2012 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (331,526) |
| 2013 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (275,498) |
| 2014 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (219,470) |
| 2015 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (163,442) |
| 2016 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (107,414) |
| 2017 | 0.028571 | 142,436 | 0 | 0 | 142,436 | 0.393355 | -56,028 | (51,386) |
| 2018 | 0.026190 | 130,645 | 0 | 0 | 130,645 | 0.393355 | -51,386 | 0 |
| | | 4,985,339 | | 4,985,337 | | | 0 | |

Deferred Tax Balance at December 31, 2017
Deferred Tax Balance at December 31, 2018

\$0
\$0
\$0 AMA

Prep by: _____ 1st Review: _____

Avista Corporation
 Settlement Exchange Power (WNP3) Adjustment - Washington
 12 Months Ended 12/31/2019

| | |
|-------------------------------------|-------------------------|
| | Annual |
| Normal amortization | \$77,993,038.64 |
| Amount recorded for 12ME 12/31/2019 | <u>77,993,038.64</u> |
| Adjustment | \$ - |
| | |
| Normal deferred FIT expense | \$293,523 |
| Amount recorded for 12ME 12/31/19 | <u>293,523</u> |
| Adjustment | \$ - |
| | |
| RATE BASE | |
| Production | \$56,401,750 |
| | |
| Accum. amort. (AMA 12.2019) | -55,857,577 |
| | |
| Deferred FIT (AMA 12.2019) | <u>-97,837</u> |
| | |
| Total Rate Year Rate Base | <u>\$446,336</u> |

Prep by: _____ 1st Review: _____

| Ferc Acct:124900 Service:ED Jurisdiction:WA | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:OTHER INVEST-WNP3 EXCHANGE POW | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201801 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201802 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201803 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201804 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201805 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201806 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201807 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201808 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201809 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201810 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201811 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201812 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| | | 0.00 | |
| 201901 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201902 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201903 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201904 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201905 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201906 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201907 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201908 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201909 | 79,626,000.00 | -79,626,000.00 | 0.00 |
| 201910 | 0.00 | 0.00 | 0.00 |
| 201911 | 0.00 | 0.00 | 0.00 |
| 201912 | 0.00 | 0.00 | 0.00 |
| | | -79,626,000.00 | |

| | |
|---------------------|-------------|
| TOTAL | 79,626,000 |
| Divide by 2 | ÷2 |
| Beg/End Mo Avg | 39,813,000 |
| TOTAL | 676,821,000 |
| Divide by 12 | ÷12 |
| Ave Monthly Average | 56,401,750 |

| Ferc Acct:124930 Service:ED Jurisdiction:WA | | | |
|---|-------------------|----------------------|----------------|
| Ferc Acct Desc:OTHER INVEST-AMT WNP3 EXCHANGE | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201801 | -75,543,007.88 | -204,169.23 | -75,747,177.11 |
| 201802 | -75,747,177.11 | -204,169.23 | -75,951,346.34 |
| 201803 | -75,951,346.34 | -204,169.23 | -76,155,515.57 |
| 201804 | -76,155,515.57 | -204,169.23 | -76,359,684.80 |
| 201805 | -76,359,684.80 | -204,169.23 | -76,563,854.03 |
| 201806 | -76,563,854.03 | -204,169.23 | -76,768,023.26 |
| 201807 | -76,768,023.26 | -204,169.23 | -76,972,192.49 |
| 201808 | -76,972,192.49 | -204,169.23 | -77,176,361.72 |
| 201809 | -77,176,361.72 | -204,169.23 | -77,380,530.95 |
| 201810 | -77,380,530.95 | -204,169.23 | -77,584,700.18 |
| 201811 | -77,584,700.18 | -204,169.23 | -77,788,869.41 |
| 201812 | -77,788,869.41 | -204,169.23 | -77,993,038.64 |
| | | -2,450,030.76 | |
| 201901 | -77,993,038.64 | -204,169.23 | -78,197,207.87 |
| 201902 | -78,197,207.87 | -204,169.23 | -78,401,377.10 |
| 201903 | -78,401,377.10 | -204,169.23 | -78,605,546.33 |
| 201904 | -78,605,546.33 | -204,169.23 | -78,809,715.56 |
| 201905 | -78,809,715.56 | -204,169.23 | -79,013,884.79 |
| 201906 | -79,013,884.79 | -204,169.23 | -79,218,054.02 |
| 201907 | -79,218,054.02 | -204,169.23 | -79,422,223.25 |
| 201908 | -79,422,223.25 | -204,169.23 | -79,626,392.48 |
| 201909 | -79,626,392.48 | 79,626,392.48 | 0.00 |
| 201910 | 0.00 | 0.00 | 0.00 |
| 201911 | 0.00 | 0.00 | 0.00 |
| 201912 | 0.00 | 0.00 | 0.00 |
| | | 77,993,038.64 | |

| | |
|---------------------|----------------------|
| 2019 expense | -1,633,353.84 |
| TOTAL | (77,993,039) |
| Divide by 2 | ÷2 |
| Beg/End Mo Avg | (38,996,519) |
| TOTAL | (670,290,921) |
| Divide by 12 | ÷12 |
| Ave Monthly Average | (55,857,577) |

| Ferc Acct:283120 Service:ED Jurisdiction:WA | | | |
|---|-------------------|-------------------|----------------|
| Ferc Acct Desc:ADFIT WNP3 | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201801 | -733,827.00 | 36,692.00 | -697,135.00 |
| 201802 | -697,135.00 | 36,692.00 | -660,443.00 |
| 201803 | -660,443.00 | 36,692.00 | -623,751.00 |
| 201804 | -623,751.00 | 36,692.00 | -587,059.00 |
| 201805 | -587,059.00 | 36,692.00 | -550,367.00 |
| 201806 | -550,367.00 | 36,692.00 | -513,675.00 |
| 201807 | -513,675.00 | 36,692.00 | -476,983.00 |
| 201808 | -476,983.00 | 36,692.00 | -440,291.00 |
| 201809 | -440,291.00 | 36,692.00 | -403,599.00 |
| 201810 | -403,599.00 | 36,692.00 | -366,907.00 |
| 201811 | -366,907.00 | 36,692.00 | -330,215.00 |
| 201812 | -330,215.00 | 36,692.00 | -293,523.00 |
| | | 440,304.00 | |
| 201901 | -293,523.00 | 36,692.00 | -256,831.00 |
| 201902 | -256,831.00 | 36,692.00 | -220,139.00 |
| 201903 | -220,139.00 | 36,692.00 | -183,447.00 |
| 201904 | -183,447.00 | 36,692.00 | -146,755.00 |
| 201905 | -146,755.00 | 36,692.00 | -110,063.00 |
| 201906 | -110,063.00 | 36,692.00 | -73,371.00 |
| 201907 | -73,371.00 | 36,692.00 | -36,679.00 |
| 201908 | -36,679.00 | 36,679.00 | 0.00 |
| 201909 | 0.00 | 0.00 | 0.00 |
| 201910 | 0.00 | 0.00 | 0.00 |
| 201911 | 0.00 | 0.00 | 0.00 |
| 201912 | 0.00 | 0.00 | 0.00 |
| | | 293,523.00 | |

| | |
|---------------------|-------------|
| TOTAL | (293,523) |
| Divide by 2 | ÷2 |
| Beg/End Mo Avg | (146,762) |
| TOTAL | (1,174,047) |
| Divide by 12 | ÷12 |
| Ave Monthly Average | (97,837) |

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

Avista Utilites

Couer d' Alene Tribe Settlement - Past Sorage Deferrals
WASHINGTON AMA RATE YEAR

| <u>PERIOD</u> | | WASHINGTON | | | <u>Non-Plant Excess ADFIT Balance</u> |
|----------------------------|------|-------------------|--------------|---------------------|---|
| | | Book Cost | Book A/D | Deferred Tax Bal | |
| Dec | 2018 | 1,553,548 | (1,261,988) | (61,228) | |
| Dec | 2019 | 1,553,548 | (1,414,106) | (29,283) | |
| TOTAL | | 3,107,095 | (2,676,093) | (90,510) | |
| Divide by 2 | | ÷2 | ÷2 | ÷2 | |
| Beg/End Mo Avg | | 1,553,548 | (1,338,047) | (45,255) | |
| Jan | 2019 | 1,553,548 | (1,274,664) | (58,566) | |
| Feb | 2019 | 1,553,548 | (1,287,341) | (55,903) | |
| Mar | 2019 | 1,553,548 | (1,300,017) | (53,241) | |
| Apr | 2019 | 1,553,548 | (1,312,694) | (50,579) | - |
| May | 2019 | 1,553,548 | (1,325,370) | (47,917) | |
| Jun | 2019 | 1,553,548 | (1,338,047) | (45,255) | |
| Jul | 2019 | 1,553,548 | (1,350,723) | (42,593) | |
| Aug | 2019 | 1,553,548 | (1,363,400) | (39,931) | |
| Sep | 2019 | 1,553,548 | (1,376,076) | (37,269) | |
| Oct | 2019 | 1,553,548 | (1,388,753) | (34,607) | |
| Nov | 2019 | 1,553,548 | (1,401,429) | (31,945) | |
| TOTAL | | 18,642,570 | (16,056,561) | (543,062) | |
| Divide by 12 | | ÷12 | ÷12 | ÷12 | |
| Ave Monthly Average | | 1,553,548 | (1,338,047) | (45,255) | |

Total AMA Rate Base

\$170,246

Prep by: _____ 1st Review: _____

| REGULATORY ASSET | | | | | | | | |
|-------------------|--------------------------------------|--|--------------------------------|--------------------------|-----------------------------------|------------------------------------|-----------------------|--------------------|
| WA | Total | 1/2010 528 | 120 | | | | | |
| Date | Regulatory Asset - Beginning Balance | Total Monthly Amortization Expense (Benefit) | Monthly Entry Regulatory Asset | Accumulated Amortization | Regulatory Asset - Ending Balance | DFIT - Operating Expense (Benefit) | ADFIT - Monthly Entry | ADFIT - Balance |
| DR (CR) | 182382 ED WA | 407382 ED WA | 182382 ED WA | | 186382 ED ID | 410100 ED ID | 283382 ED ID | 283382 ED ID |
| 12/1/2009 | 1,553,547.51 | | | | 1,553,547.51 | | | (543,741.63) |
| 12/31/2009 | 1,553,547.51 | | - | | 1,553,547.51 | - | - | (543,741.63) |
| 8/31/2018 | 354,942.45 | 12,676.52 | (12,676.52) | (1,211,281.57) | 342,265.94 | (2,662.07) | 2,662.07 | (71,875.85) |
| 9/30/2018 | 342,265.94 | 12,676.52 | (12,676.52) | (1,223,958.09) | 329,589.42 | (2,662.07) | 2,662.07 | (69,213.78) |
| 10/31/2018 | 329,589.42 | 12,676.52 | (12,676.52) | (1,236,634.61) | 316,912.90 | (2,662.07) | 2,662.07 | (66,551.71) |
| 11/30/2018 | 316,912.90 | 12,676.52 | (12,676.52) | (1,249,311.12) | 304,236.39 | (2,662.07) | 2,662.07 | (63,889.64) |
| 12/31/2018 | 304,236.39 | 12,676.52 | (12,676.52) | (1,261,987.64) | 291,559.87 | (2,662.07) | 2,662.07 | (61,227.57) |
| 1/31/2019 | 291,559.87 | 12,676.52 | (12,676.52) | (1,274,664.15) | 278,883.36 | (2,662.07) | 2,662.07 | (58,565.50) |
| 2/28/2019 | 278,883.36 | 12,676.52 | (12,676.52) | (1,287,340.67) | 266,206.84 | (2,662.07) | 2,662.07 | (55,903.44) |
| 3/31/2019 | 266,206.84 | 12,676.52 | (12,676.52) | (1,300,017.19) | 253,530.32 | (2,662.07) | 2,662.07 | (53,241.37) |
| 4/30/2019 | 253,530.32 | 12,676.52 | (12,676.52) | (1,312,693.70) | 240,853.81 | (2,662.07) | 2,662.07 | (50,579.30) |
| 5/31/2019 | 240,853.81 | 12,676.52 | (12,676.52) | (1,325,370.22) | 228,177.29 | (2,662.07) | 2,662.07 | (47,917.23) |
| 6/30/2019 | 228,177.29 | 12,676.52 | (12,676.52) | (1,338,046.74) | 215,500.77 | (2,662.07) | 2,662.07 | (45,255.16) |
| 7/31/2019 | 215,500.77 | 12,676.52 | (12,676.52) | (1,350,723.25) | 202,824.26 | (2,662.07) | 2,662.07 | (42,593.09) |
| 8/31/2019 | 202,824.26 | 12,676.52 | (12,676.52) | (1,363,399.77) | 190,147.74 | (2,662.07) | 2,662.07 | (39,931.03) |
| 9/30/2019 | 190,147.74 | 12,676.52 | (12,676.52) | (1,376,076.28) | 177,471.23 | (2,662.07) | 2,662.07 | (37,268.96) |
| 10/31/2019 | 177,471.23 | 12,676.52 | (12,676.52) | (1,388,752.80) | 164,794.71 | (2,662.07) | 2,662.07 | (34,606.89) |
| 11/30/2019 | 164,794.71 | 12,676.52 | (12,676.52) | (1,401,429.32) | 152,118.19 | (2,662.07) | 2,662.07 | (31,944.82) |
| 12/31/2019 | 152,118.19 | 12,676.52 | (12,676.52) | (1,414,105.83) | 139,441.68 | (2,662.07) | 2,662.07 | (29,282.75) |
| 1/31/2020 | 139,441.68 | 12,676.52 | (12,676.52) | (1,426,782.35) | 126,765.16 | (2,662.07) | 2,662.07 | (26,620.68) |
| 2/29/2020 | 126,765.16 | 12,676.52 | (12,676.52) | (1,439,458.86) | 114,088.65 | (2,662.07) | 2,662.07 | (23,958.62) |
| 3/31/2020 | 114,088.65 | 12,676.52 | (12,676.52) | (1,452,135.38) | 101,412.13 | (2,662.07) | 2,662.07 | (21,296.55) |
| 4/30/2020 | 101,412.13 | 12,676.52 | (12,676.52) | (1,464,811.90) | 88,735.61 | (2,662.07) | 2,662.07 | (18,634.48) |
| 5/31/2020 | 88,735.61 | 12,676.52 | (12,676.52) | (1,477,488.41) | 76,059.10 | (2,662.07) | 2,662.07 | (15,972.41) |
| 6/30/2020 | 76,059.10 | 12,676.52 | (12,676.52) | (1,490,164.93) | 63,382.58 | (2,662.07) | 2,662.07 | (13,310.34) |
| 7/31/2020 | 63,382.58 | 12,676.52 | (12,676.52) | (1,502,841.45) | 50,706.06 | (2,662.07) | 2,662.07 | (10,648.27) |
| 8/31/2020 | 50,706.06 | 12,676.52 | (12,676.52) | (1,515,517.96) | 38,029.55 | (2,662.07) | 2,662.07 | (7,986.21) |
| 9/30/2020 | 38,029.55 | 12,676.52 | (12,676.52) | (1,528,194.48) | 25,353.03 | (2,662.07) | 2,662.07 | (5,324.14) |
| 10/31/2020 | 25,353.03 | 12,676.52 | (12,676.52) | (1,540,870.99) | 12,676.52 | (2,662.07) | 2,662.07 | (2,662.07) |
| 11/30/2020 | 12,676.52 | 12,676.52 | (12,676.52) | (1,553,547.51) | 0.00 | (2,662.07) | 2,662.07 | (0.00) |
| | | 1,553,547.51 | (1,553,547.51) | | | (481,626.70) | 543,741.63 | |
| | | | | | | | | |
| | Test Period Expense | 152,118.19 | | | | | | |

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

Avista Utilities

Couer d' Alene Tribe Settlement - 4e (CDR Fund) Deferral
WASHINGTON AMA RATE YEAR

| <u>PERIOD</u> | | WASHINGTON | | |
|---------------------|------|------------|-------------|------------------|
| | | Book Cost | Book A/D | Deferred Tax Bal |
| Dec | 2018 | 112,735 | (91,527) | 0 |
| Dec | 2019 | 112,735 | (102,592) | 0 |
| TOTAL | | 225,470 | (194,119) | 0 |
| Divide by 2 | | ÷2 | ÷2 | ÷2 |
| Beg/End Mo | Avg | 112,735 | (97,059) | 0 |
| Jan | 2019 | 112,735 | (92,449) | 0 |
| Feb | 2019 | 112,735 | (93,371) | 0 |
| Mar | 2019 | 112,735 | (94,293) | 0 |
| Apr | 2019 | 112,735 | (95,215) | 0 |
| May | 2019 | 112,735 | (96,137) | 0 |
| Jun | 2019 | 112,735 | (97,059) | 0 |
| Jul | 2019 | 112,735 | (97,982) | 0 |
| Aug | 2019 | 112,735 | (98,904) | 0 |
| Sep | 2019 | 112,735 | (99,826) | 0 |
| Oct | 2019 | 112,735 | (100,748) | 0 |
| Nov | 2019 | 112,735 | (101,670) | 0 |
| TOTAL | | 1,352,820 | (1,164,714) | 0 |
| Divide by 12 | | ÷12 | ÷12 | ÷12 |
| Ave Monthly Average | | 112,735 | (97,059) | 0 |

Total AMA Rate Base

\$15,676

Note: During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

Prep by: _____ 1st Review: _____

1.02 E Def Debits/Credits Page 15

Adjustment No. _____

Workpaper Ref. E-DDC-14

| REGULATORY ASSET | | | | | | | | | | | |
|---------------------|---|--|------------------------------------|----------------------------|--------------------------------|--------------------------|----------------------------|--|---------------------------------------|-----------------------|-----------------|
| 2009 P/T ratio | 64.42% | | | | | | | | | | |
| WA | Total | 595 | 5.00% | 120 | | | | | | | |
| Date | Monthly Deferral of costs Expense (Benefit) | Total Monthly Amortization Expense (Benefit) | Monthly Interest Expense (Benefit) | Accumulated Deferral Asset | Monthly Entry Regulatory Asset | Accumulated Amortization | Regulatory Asset - Balance | DFIT - Operating Expense (Benefit) (1) | DFIT - Nonoperating Expense (Benefit) | ADFIT - Monthly Entry | ADFIT - Balance |
| DR (CR) | 407424 ED WA | 407324 ED WA | 419324 ED WA | | 182324 ED WA | | 182324 ED WA | 410100 ED WA | 410200 ZZ ZZ | 283324 ED WA | 283324 ED WA |
| 10/31/2009 | (10,736.67) | | (26,841.67) | 10,736.67 | 37,578.34 | | 37,578.34 | | | | |
| 11/30/2009 | (10,736.67) | | (26,841.67) | 21,473.34 | 37,578.34 | | 75,156.68 | | | | |
| 12/31/2009 | (10,736.67) | | (26,841.67) | 32,210.01 | 37,578.34 | | 112,735.02 | | | | |
| 9/30/2018 | | 922.09 | | | | (922.09) | | (88,760.67) | | | |
| 10/31/2018 | | 922.09 | | | | (922.09) | | (89,682.76) | | | |
| 11/30/2018 | | 922.09 | | | | (922.09) | | (90,604.85) | | | |
| 12/31/2018 | | 922.09 | | | | (922.09) | | (91,526.94) | | | |
| 1/31/2019 | | 922.09 | | | | (922.09) | | (92,449.03) | | | |
| 2/28/2019 | | 922.09 | | | | (922.09) | | (93,371.12) | | | |
| 3/31/2019 | | 922.09 | | | | (922.09) | | (94,293.21) | | | |
| 4/30/2019 | | 922.09 | | | | (922.09) | | (95,215.30) | | | |
| 5/31/2019 | | 922.09 | | | | (922.09) | | (96,137.39) | | | |
| 6/30/2019 | | 922.09 | | | | (922.09) | | (97,059.48) | | | |
| 7/31/2019 | | 922.09 | | | | (922.09) | | (97,981.57) | | | |
| 8/31/2019 | | 922.09 | | | | (922.09) | | (98,903.66) | | | |
| 9/30/2019 | | 922.09 | | | | (922.09) | | (99,825.75) | | | |
| 10/31/2019 | | 922.09 | | | | (922.09) | | (100,747.84) | | | |
| 11/30/2019 | | 922.09 | | | | (922.09) | | (101,669.93) | | | |
| 12/31/2019 | | 922.09 | | | | (922.09) | | (102,592.02) | | | |
| 1/31/2020 | | 922.09 | | | | (922.09) | | (103,514.11) | | | |
| 2/29/2020 | | 922.09 | | | | (922.09) | | (104,436.20) | | | |
| 3/31/2020 | | 922.09 | | | | (922.09) | | (105,358.29) | | | |
| 4/30/2020 | | 922.09 | | | | (922.09) | | (106,280.38) | | | |
| 5/31/2020 | | 922.09 | | | | (922.09) | | (107,202.47) | | | |
| 6/30/2020 | | 922.09 | | | | (922.09) | | (108,124.56) | | | |
| 7/31/2020 | | 922.09 | | | | (922.09) | | (109,046.66) | | | |
| 8/31/2020 | | 922.09 | | | | (922.09) | | (109,968.75) | | | |
| 9/30/2020 | | 922.09 | | | | (922.09) | | (110,890.84) | | | |
| 10/31/2020 | | 922.09 | | | | (922.09) | | (111,812.93) | | | |
| 11/30/2020 | | 922.09 | | | | (922.09) | | (112,735.02) | | | |
| | (32,210.01) | 112,735.02 | (80,525.01) | | | 0.00 | | | | | |
| | | | | | | | | | | | |
| Test Period Expense | | 11,065.08 | | | | | | | | | |

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

Avista Utilites

Spokane River Relicensing - Capital Costs Deferrals

WASHINGTON Year ended 12/31/2019

| <u>PERIOD</u> | | WASHINGTON | | | <u>Non Plant Excess ADFIT Balance</u> |
|----------------------------|------|-------------------|--------------------|---------------------|---|
| | | Book Cost | Book A/D | Deferred Tax Bal | |
| Dec | 2018 | 743,189 | (603,386) | (29,358) | |
| Dec | 2019 | 743,189 | (676,327) | (14,041) | |
| TOTAL | | 1,486,377 | (1,279,713) | (43,399) | |
| Divide by 2 | | ÷2 | ÷2 | ÷2 | |
| Beg/End Mo Avg | | 743,189 | (639,857) | (21,700) | |
| Jan | 2019 | 743,189 | (609,465) | (28,082) | |
| Feb | 2019 | 743,189 | (615,543) | (26,806) | |
| Mar | 2019 | 743,189 | (621,622) | (25,529) | |
| Apr | 2019 | 743,189 | (627,700) | (24,253) | - |
| May | 2019 | 743,189 | (633,778) | (22,976) | |
| Jun | 2019 | 743,189 | (639,857) | (21,700) | |
| Jul | 2019 | 743,189 | (645,935) | (20,423) | |
| Aug | 2019 | 743,189 | (652,013) | (19,147) | |
| Sep | 2019 | 743,189 | (658,092) | (17,870) | |
| Oct | 2019 | 743,189 | (664,170) | (16,594) | |
| Nov | 2019 | 743,189 | (670,248) | (15,317) | |
| TOTAL | | 8,918,264 | (7,678,279) | (260,397) | |
| Divide by 12 | | ÷12 | ÷12 | ÷12 | |
| Ave Monthly Average | | 743,189 | (639,857) | (21,700) | |
| Total AMA Rate Base | | | \$81,632 | | |

Prep by: _____ 1st Review: _____

1.02 E Def Debits/Credits Page 17

Adjustment No. _____

Workpaper Ref. E-DDC-16

| REGULATORY ASSET | | | | | | | | | | | |
|---------------------|--|--|------------------------------------|----------------------------|--------------------------------|--------------------------|----------------------------|------------------------------------|---------------------------------------|-----------------------|--------------------|
| 2009 P/T ratio | 64.59% | | 593 | Months to Amortize | | 120 | | | | | |
| WA | Total | | 5.00% | Interest rate | | | | | | | |
| Date | Monthly Deferral of Fixed Asset Amortization Expense (Benefit) | Total Monthly Amortization Expense (Benefit) | Monthly Interest Expense (Benefit) | Accumulated Deferral Asset | Monthly Entry Regulatory Asset | Accumulated Amortization | Regulatory Asset - Balance | DFIT - Operating Expense (Benefit) | DFIT - Nonoperating Expense (Benefit) | ADFIT - Monthly Entry | ADFIT - Balance |
| DR (CR) | 407422 ED WA | 407322 ED WA | 419322 ED WA | | 182322 ED WA | | 182322 ED WA | 410100 ED WA | 410200 ZZ ZZ | 283322 ED WA | 283322 ED WA |
| Deferral | | | | | | | - | | | | |
| 12/31/2009 | (30,989.86) | | (77,463.52) | 201,315.82 | 108,453.37 | | 743,188.64 | 10,846.45 | 27,112.23 | (37,958.68) | (260,116.03) |
| 1/31/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (536,524.54) | 206,664.09 | (1,276.45) | - | 1,276.45 | (43,399.46) |
| 2/28/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (542,602.90) | 200,585.74 | (1,276.45) | - | 1,276.45 | (42,123.00) |
| 3/31/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (548,681.25) | 194,507.38 | (1,276.45) | - | 1,276.45 | (40,846.55) |
| 4/30/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (554,759.61) | 188,429.03 | (1,276.45) | - | 1,276.45 | (39,570.10) |
| 5/31/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (560,837.96) | 182,350.67 | (1,276.45) | - | 1,276.45 | (38,293.64) |
| 6/30/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (566,916.32) | 176,272.32 | (1,276.45) | - | 1,276.45 | (37,017.19) |
| 7/31/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (572,994.67) | 170,193.96 | (1,276.45) | - | 1,276.45 | (35,740.73) |
| 8/31/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (579,073.03) | 164,115.60 | (1,276.45) | - | 1,276.45 | (34,464.28) |
| 9/30/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (585,151.39) | 158,037.25 | (1,276.45) | - | 1,276.45 | (33,187.82) |
| 10/31/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (591,229.74) | 151,958.89 | (1,276.45) | - | 1,276.45 | (31,911.37) |
| 11/30/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (597,308.10) | 145,880.54 | (1,276.45) | - | 1,276.45 | (30,634.91) |
| 12/31/2018 | | 6,078.36 | | 200,062.55 | (6,078.36) | (603,386.45) | 139,802.18 | (1,276.45) | - | 1,276.45 | (29,358.46) |
| 1/31/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (609,464.81) | 133,723.83 | (1,276.45) | - | 1,276.45 | (28,082.00) |
| 2/28/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (615,543.16) | 127,645.47 | (1,276.45) | - | 1,276.45 | (26,805.55) |
| 3/31/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (621,621.52) | 121,567.11 | (1,276.45) | - | 1,276.45 | (25,529.09) |
| 4/30/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (627,699.88) | 115,488.76 | (1,276.45) | - | 1,276.45 | (24,252.64) |
| 5/31/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (633,778.23) | 109,410.40 | (1,276.45) | - | 1,276.45 | (22,976.18) |
| 6/30/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (639,856.59) | 103,332.05 | (1,276.45) | - | 1,276.45 | (21,699.73) |
| 7/31/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (645,934.94) | 97,253.69 | (1,276.45) | - | 1,276.45 | (20,423.28) |
| 8/31/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (652,013.30) | 91,175.34 | (1,276.45) | - | 1,276.45 | (19,146.82) |
| 9/30/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (658,091.65) | 85,096.98 | (1,276.45) | - | 1,276.45 | (17,870.37) |
| 10/31/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (664,170.01) | 79,018.62 | (1,276.45) | - | 1,276.45 | (16,593.91) |
| 11/30/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (670,248.37) | 72,940.27 | (1,276.45) | - | 1,276.45 | (15,317.46) |
| 12/31/2019 | | 6,078.36 | | 200,062.55 | (6,078.36) | (676,326.72) | 66,861.91 | (1,276.45) | - | 1,276.45 | (14,041.00) |
| 1/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (682,405.08) | 60,783.56 | (1,276.45) | - | 1,276.45 | (12,764.55) |
| 2/29/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (688,483.43) | 54,705.20 | (1,276.45) | - | 1,276.45 | (11,488.09) |
| 3/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (694,561.79) | 48,626.85 | (1,276.45) | - | 1,276.45 | (10,211.64) |
| 4/30/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (700,640.14) | 42,548.49 | (1,276.45) | - | 1,276.45 | (8,935.18) |
| 5/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (706,718.50) | 36,470.13 | (1,276.45) | - | 1,276.45 | (7,658.73) |
| 6/30/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (712,796.86) | 30,391.78 | (1,276.45) | - | 1,276.45 | (6,382.27) |
| 7/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (718,875.21) | 24,313.42 | (1,276.45) | - | 1,276.45 | (5,105.82) |
| 8/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (724,953.57) | 18,235.07 | (1,276.45) | - | 1,276.45 | (3,829.36) |
| 9/30/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (731,031.92) | 12,156.71 | (1,276.45) | - | 1,276.45 | (2,552.91) |
| 10/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (737,110.28) | 6,078.36 | (1,276.45) | - | 1,276.45 | (1,276.45) |
| 11/30/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (743,188.63) | (0.00) | (1,276.45) | - | 1,276.45 | 0.00 |
| | (201,315.82) | 743,188.64 | (541,872.82) | | (0.00) | | | (159,871.55) | 189,655.49 | 0.00 | |
| Test Period Expense | | 72,940.27 | | | | | | | | | |

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

Avista Utilites
 Spokane River Relicensing - PM&E Deferral
WASHINGTON AMA RATE YEAR

| <u>PERIOD</u> | WASHINGTON | | | <u>Non Plant Excess ADFIT Balance</u> |
|----------------------------|-------------------|--------------------|---------------------|---|
| | Book Cost | Book A/D | Deferred Tax Bal | |
| Dec 2018 | 471,914 | (383,141) | (18,642) | |
| Dec 2019 | 471,914 | (429,457) | (8,916) | |
| TOTAL | 943,827 | (812,599) | (27,558) | |
| Divide by 2 | ÷2 | ÷2 | ÷2 | |
| Beg/End Mo Avg | 471,914 | (406,299) | (13,779) | |
| Jan 2019 | 471,914 | (387,001) | (17,832) | |
| Feb 2019 | 471,914 | (390,861) | (17,021) | |
| Mar 2019 | 471,914 | (394,720) | (16,211) | |
| Apr 2019 | 471,914 | (398,580) | (15,400) | - |
| May 2019 | 471,914 | (402,440) | (14,590) | |
| Jun 2019 | 471,914 | (406,299) | (13,779) | |
| Jul 2019 | 471,914 | (410,159) | (12,968) | |
| Aug 2019 | 471,914 | (414,019) | (12,158) | |
| Sep 2019 | 471,914 | (417,878) | (11,347) | |
| Oct 2019 | 471,914 | (421,738) | (10,537) | |
| Nov 2019 | 471,914 | (425,598) | (9,726) | |
| TOTAL | 5,662,964 | (4,875,593) | (165,348) | |
| Divide by 12 | ÷12 | ÷12 | ÷12 | |
| Ave Monthly Average | 471,914 | (406,299) | (13,779) | |
| Total AMA Rate Base | | \$51,835 | | |

Prep by: _____ 1st Review: _____

| REGULATORY ASSET | | | | | | | | | | |
|---------------------|---|--|------------------------------------|--------------------------------|--------------------------|----------------------------|------------------------------------|---------------------------------------|-----------------------|-----------------|
| 2009 P/T ratio | 64.59% | | 593 | Months to Amortize | | 120 | | | | |
| WA | Total | | 5.00% | | | | | | | |
| Date | Monthly Deferral of costs Expense (Benefit) | Total Monthly Amortization Expense (Benefit) | Monthly Interest Expense (Benefit) | Monthly Entry Regulatory Asset | Accumulated Amortization | Regulatory Asset - Balance | DFIT - Operating Expense (Benefit) | DFIT - Nonoperating Expense (Benefit) | ADFIT - Monthly Entry | ADFIT - Balance |
| DR (CR) | 184997 ZZ ZZ 184998 ZZ ZZ | 537000 ED WA | 419323 ED WA | 182323 ED WA | | 182323 ED WA | 410100 ED WA | 410200 ZZ ZZ | 283323 ED WA | 283323 ED WA |
| 1/31/2010 | (28,504.54) | | (59.38) | 28,563.92 | | 471,913.70 | 9,976.59 | 20.78 | (9,997.37) | (165,169.80) |
| 1/31/2018 | | 3,859.67 | | (3,859.67) | (340,685.08) | 131,228.62 | (810.53) | - | 810.53 | (27,558.01) |
| 2/28/2018 | | 3,859.67 | | (3,859.67) | (344,544.75) | 127,368.95 | (810.53) | - | 810.53 | (26,747.48) |
| 3/31/2018 | | 3,859.67 | | (3,859.67) | (348,404.41) | 123,509.29 | (810.53) | - | 810.53 | (25,936.95) |
| 4/30/2018 | | 3,859.67 | | (3,859.67) | (352,264.08) | 119,649.62 | (810.53) | - | 810.53 | (25,126.42) |
| 5/31/2018 | | 3,859.67 | | (3,859.67) | (356,123.74) | 115,789.96 | (810.53) | - | 810.53 | (24,315.89) |
| 6/30/2018 | | 3,859.67 | | (3,859.67) | (359,983.41) | 111,930.29 | (810.53) | - | 810.53 | (23,505.36) |
| 7/31/2018 | | 3,859.67 | | (3,859.67) | (363,843.08) | 108,070.62 | (810.53) | - | 810.53 | (22,694.83) |
| 8/31/2018 | | 3,859.67 | | (3,859.67) | (367,702.74) | 104,210.96 | (810.53) | - | 810.53 | (21,884.30) |
| 9/30/2018 | | 3,859.67 | | (3,859.67) | (371,562.41) | 100,351.29 | (810.53) | - | 810.53 | (21,073.77) |
| 10/31/2018 | | 3,859.67 | | (3,859.67) | (375,422.07) | 96,491.63 | (810.53) | - | 810.53 | (20,263.24) |
| 11/30/2018 | | 3,859.67 | | (3,859.67) | (379,281.74) | 92,631.96 | (810.53) | - | 810.53 | (19,452.71) |
| 12/31/2018 | | 3,859.67 | | (3,859.67) | (383,141.40) | 88,772.30 | (810.53) | - | 810.53 | (18,642.18) |
| 1/31/2019 | | 3,859.67 | | (3,859.67) | (387,001.07) | 84,912.63 | (810.53) | - | 810.53 | (17,831.65) |
| 2/28/2019 | | 3,859.67 | | (3,859.67) | (390,860.73) | 81,052.97 | (810.53) | - | 810.53 | (17,021.12) |
| 3/31/2019 | | 3,859.67 | | (3,859.67) | (394,720.40) | 77,193.30 | (810.53) | - | 810.53 | (16,210.59) |
| 4/30/2019 | | 3,859.67 | | (3,859.67) | (398,580.06) | 73,333.64 | (810.53) | - | 810.53 | (15,400.06) |
| 5/31/2019 | | 3,859.67 | | (3,859.67) | (402,439.73) | 69,473.97 | (810.53) | - | 810.53 | (14,589.53) |
| 6/30/2019 | | 3,859.67 | | (3,859.67) | (406,299.39) | 65,614.31 | (810.53) | - | 810.53 | (13,779.00) |
| 7/31/2019 | | 3,859.67 | | (3,859.67) | (410,159.06) | 61,754.64 | (810.53) | - | 810.53 | (12,968.47) |
| 8/31/2019 | | 3,859.67 | | (3,859.67) | (414,018.72) | 57,894.98 | (810.53) | - | 810.53 | (12,157.95) |
| 9/30/2019 | | 3,859.67 | | (3,859.67) | (417,878.39) | 54,035.31 | (810.53) | - | 810.53 | (11,347.42) |
| 10/31/2019 | | 3,859.67 | | (3,859.67) | (421,738.05) | 50,175.65 | (810.53) | - | 810.53 | (10,536.89) |
| 11/30/2019 | | 3,859.67 | | (3,859.67) | (425,597.72) | 46,315.98 | (810.53) | - | 810.53 | (9,726.36) |
| 12/31/2019 | | 3,859.67 | | (3,859.67) | (429,457.38) | 42,456.32 | (810.53) | - | 810.53 | (8,915.83) |
| 1/31/2020 | | 3,859.67 | | (3,859.67) | (433,317.05) | 38,596.65 | (810.53) | - | 810.53 | (8,105.30) |
| 2/29/2020 | | 3,859.67 | | (3,859.67) | (437,176.71) | 34,736.99 | (810.53) | - | 810.53 | (7,294.77) |
| 3/31/2020 | | 3,859.67 | | (3,859.67) | (441,036.38) | 30,877.32 | (810.53) | - | 810.53 | (6,484.24) |
| 4/30/2020 | | 3,859.67 | | (3,859.67) | (444,896.04) | 27,017.66 | (810.53) | - | 810.53 | (5,673.71) |
| 5/31/2020 | | 3,859.67 | | (3,859.67) | (448,755.71) | 23,157.99 | (810.53) | - | 810.53 | (4,863.18) |
| 6/30/2020 | | 3,859.67 | | (3,859.67) | (452,615.37) | 19,298.33 | (810.53) | - | 810.53 | (4,052.65) |
| 7/31/2020 | | 3,859.67 | | (3,859.67) | (456,475.04) | 15,438.66 | (810.53) | - | 810.53 | (3,242.12) |
| 8/31/2020 | | 3,859.67 | | (3,859.67) | (460,334.70) | 11,579.00 | (810.53) | - | 810.53 | (2,431.59) |
| 9/30/2020 | | 3,859.67 | | (3,859.67) | (464,194.37) | 7,719.33 | (810.53) | - | 810.53 | (1,621.06) |
| 10/31/2020 | | 3,859.67 | | (3,859.67) | (468,054.03) | 3,859.67 | (810.53) | - | 810.53 | (810.53) |
| 11/30/2020 | | 3,859.67 | | (3,859.67) | (471,913.70) | (0.00) | (810.53) | - | 810.53 | 0.00 |
| | (468,587.15) | 471,913.70 | (3,326.55) | (0.00) | | | 17,748.07 | 1,164.29 | 0.00 | |
| Test Period Expense | | 46,315.98 | | | | | | | | |

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

Avista Utilites
 Montana Settlement Lease Payment
Washington AMA Rate Year

| <u>PERIOD</u> | | WASHINGTON | |
|---------------------|------|-------------------------|-------------------------|
| | | Deferred Balance 186360 | Deferred Tax Bal 283365 |
| Dec | 2018 | 0 | 0 |
| Dec | 2019 | 0 | 0 |
| TOTAL | | 0 | 0 |
| Divide by 2 | | ÷2 | ÷2 |
| Beg/End Mo Avg | | 0 | 0 |
| Jan | 2019 | 0 | 0 |
| Feb | 2019 | 0 | 0 |
| Mar | 2019 | 0 | 0 |
| Apr | 2019 | 0 | 0 |
| May | 2019 | 0 | 0 |
| Jun | 2019 | 0 | 0 |
| Jul | 2019 | 0 | 0 |
| Aug | 2019 | 0 | 0 |
| Sep | 2019 | 0 | 0 |
| Oct | 2019 | 0 | 0 |
| Nov | 2019 | 0 | 0 |
| TOTAL | | 0 | 0 |
| Divide by 12 | | ÷12 | ÷12 |
| Ave Monthly Average | | 0 | 0 |

Total 2017 AMA Rate Base \$0

| Annual Expense | TOTAL | WA | ID |
|----------------------------------|---------------------|---------------------|--------------|
| Test Year: | | | |
| Annual Payment (2019 Expense) | \$ 4,983,557 | \$ 3,271,207 | \$ 1,712,350 |
| Total 2019 Annual Expense | \$ 4,983,557 | \$ 3,271,207 | \$ 1,712,350 |

Both the Annual Payment and Amortization Expense are booked to Account 540100.

Prep by: _____ 1st Review: _____

Avista Utilites
 Montana Settlement Lease Payment
Annual Expense

| Rent Year | Payment Date | Base Rent | CPI Annual | | Annual Rent | WA Allocation | ID Allocation | WA Rent | ID Rent |
|-----------|---------------|--------------|---------------|---|--------------|---------------|---------------|----------------------|----------------------|
| | | | Average Index | | | | | | |
| 2007 | February 2008 | \$ 4,000,000 | | 1 | \$ 4,000,000 | 65.83% | 34.17% | \$ 2,633,200 | \$ 1,366,800 |
| 2008 | February 2009 | \$ 4,000,000 | 1.0428 | | \$ 4,171,200 | 64.59% | 35.41% | \$ 2,694,178 | \$ 1,477,022 |
| 2009 | February 2010 | \$ 4,000,000 | 1.0431 | | \$ 4,172,400 | 64.42% | 35.58% | \$ 2,687,860 | \$ 1,484,540 |
| 2010 | February 2011 | \$ 4,000,000 | 1.0705 | | \$ 4,282,000 | 64.87% | 35.13% | \$ 2,777,733 | \$ 1,504,267 |
| 2011 | February 2012 | \$ 4,000,000 | 1.0880 | | \$ 4,352,000 | 65.16% | 34.84% | \$ 2,835,763 | \$ 1,516,237 |
| 2012 | February 2013 | \$ 4,000,000 | 1.1198 | | \$ 4,479,200 | 65.24% | 34.76% | \$ 2,922,230 | \$ 1,556,970 |
| 2013 | February 2014 | \$ 4,000,000 | 1.138 | | \$ 4,552,000 | 65.01% | 34.99% | \$ 2,959,255 | \$ 1,592,745 |
| 2014 | February 2015 | \$ 4,000,000 | 1.1552 | | \$ 4,620,800 | 65.19% | 34.81% | \$ 3,012,300 | \$ 1,608,500 |
| 2015 | February 2016 | \$ 4,000,000 | 1.1743 | | \$ 4,697,200 | 64.71% | 35.29% | \$ 3,039,558 | \$ 1,657,642 |
| 2016 | February 2017 | \$ 4,000,000 | 1.1349 | | \$ 4,539,600 | 65.73% | 34.27% | \$ 2,983,879 | \$ 1,555,721 |
| 2017 | February 2018 | \$ 4,000,000 | 1.2155 | | \$ 4,861,800 | 65.73% | 34.27% | \$ 3,195,598 | \$ 1,666,202 |
| 2018 | February 2019 | \$ 4,000,000 | 1.2245 | | \$ 4,898,000 | 65.39% | 34.61% | \$ 3,202,802 | \$ 1,695,198 |
| 2019 | February 2020 | \$ 4,000,000 | 1.2459 | | \$ 4,983,557 | 65.64% | 34.36% | \$ 3,271,207 | \$ 1,712,350 |
| | | | | | | | | \$ 38,215,564 | \$ 20,394,193 |

Note: The existing 10-Year term of the lease payments agreed to expired at the end of 2016; however, the Mt Trust Fund Settlement payments will continue as the lease payment obligation is negotiated through future settlement discussions.

Prep by: _____ 1st Review: _____

**AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2019**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

| PERIOD | | TOTAL | | | ELECTRIC | | | TOTAL | GAS | | |
|----------------------------|--------------|----------------------|--------------|--------------|-----------|------------|----------------------|---------|-----------|------------|----------|
| | | Customer Advance Bal | EDWA Wash | EDID Idaho | EDWA Wash | EDID Idaho | Customer Advance Bal | | GDWA Wash | GDID Idaho | |
| | | 252000 | 252000 | 252000 | | | 252000 | 252000 | 252000 | | |
| | | | WA | ID | | | | | | | |
| | Dec 2018 | (2,139,174) | (1,018,716) | (1,120,458) | | | (3,031) | 0 | | | (3,031) |
| | Dec 2019 | (2,083,490) | (826,598) | (1,256,892) | | | 0 | 0 | | | 0 |
| TOTAL | | (4,222,664) | (1,845,314) | (2,377,350) | | | (3,031) | 0 | | | (3,031) |
| | Divide by 2 | ±2 | ±2 | ±2 | | | ±2 | ±2 | | | ±2 |
| Beg/End Mo Avg | | | | | | | | | | | |
| | Jan 2019 | (2,111,332) | (922,657) | (1,188,675) | | | (1,516) | 0 | | | (1,516) |
| | Feb 2019 | (2,227,530) | (1,009,696) | (1,217,834) | | | (3,031) | 0 | | | (3,031) |
| | Mar 2019 | (2,174,806) | (1,008,408) | (1,166,398) | | | (2,694) | 0 | | | (2,694) |
| | Apr 2019 | (2,141,982) | (1,008,408) | (1,133,574) | | | (2,694) | 0 | | | (2,694) |
| | May 2019 | (2,148,199) | (1,024,614) | (1,123,585) | | | (2,694) | 0 | | | (2,694) |
| | Jun 2019 | (2,121,406) | (986,454) | (1,134,952) | | | (2,694) | 0 | | | (2,694) |
| | Jul 2019 | (2,139,921) | (976,302) | (1,163,619) | | | (2,021) | 0 | | | (2,021) |
| | Aug 2019 | (2,028,398) | (900,914) | (1,127,484) | | | (2,021) | 0 | | | (2,021) |
| | Sep 2019 | (2,085,674) | (900,914) | (1,184,760) | | | (2,021) | 0 | | | (2,021) |
| | Oct 2019 | (2,002,644) | (839,914) | (1,162,730) | | | (2,021) | 0 | | | (2,021) |
| | Nov 2019 | (1,994,016) | (803,054) | (1,190,962) | | | 0 | 2,021 | | | (2,021) |
| | Nov 2019 | (2,081,091) | (803,054) | (1,278,037) | | | (2,021) | (2,021) | | | 0 |
| TOTAL | | (25,256,999) | (11,184,389) | (14,072,610) | | | (25,428) | 0 | | | (25,428) |
| | Divide by 12 | ±12 | ±12 | ±12 | | | ±12 | ±12 | | | ±12 |
| Ave Monthly Average | | (2,104,750) | (932,032) | (1,172,718) | | | (2,119) | 0 | | | (2,119) |

| PERIOD | | TOTAL | | | ELECTRIC | | GAS | |
|----------------------------|--------------|----------------------|---|---------|----------|---------|--------|-------|
| | | Customer Advance Bal | Wash | Idaho | Wash | Idaho | Wash | Idaho |
| | | 252000 | 252000 | 252000 | 252000 | 252000 | 252000 | |
| | | | | | | | | |
| | Dec 2018 | 0 | | | | | | |
| | Dec 2019 | 0 | | | | | | |
| TOTAL | | 0 | | | | | | |
| | Divide by 2 | ±2 | | | | | | |
| Beg/End Mo Avg | | | | | | | | |
| | Jan 2019 | 0 | | | | | | |
| | Feb 2019 | 0 | | | | | | |
| | Mar 2019 | 0 | | | | | | |
| | Apr 2019 | 0 | | | | | | |
| | May 2019 | 0 | | | | | | |
| | Jun 2019 | 0 | | | | | | |
| | Jul 2019 | 0 | | | | | | |
| | Aug 2019 | 2,649 | | | | | | |
| | Sep 2019 | (162) | | | | | | |
| | Oct 2019 | (209,224) | | | | | | |
| | Nov 2019 | 0 | | | | | | |
| TOTAL | | (206,737) | | | | | | |
| | Divide by 12 | ±12 | | | | | | |
| Ave Monthly Average | | (17,228) | See allocation of unassigned customer advances worksheet. | | | | | |
| | | (14,866) | (6,941) | (3,539) | (2,939) | (1,447) | | |

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

| WWP Elec | Distribution Plant | Percentage | Unassigned Advances | |
|-----------------|--------------------|------------|---------------------|--------|
| | | | Account | 252000 |
| | WA | 40.29% | (6,941) | |
| | ID | 20.54% | (3,539) | |
| WWP Gas | WA | 17.06% | (2,939) | |
| | ID | 8.40% | (1,447) | |
| WPNG Gas | OR | 13.71% | (2,362) | |
| TOTAL | | 100.0% | (17,228) | |

RECAP

| Account Number | TOTAL | ELECTRIC | | GAS | |
|----------------|----------------------|--------------------|----------------------|------------------|------------------|
| | | Washington | Idaho | Washington | Idaho |
| 252000 CDAA | (14,866) | (6,941) | (3,539) | (2,939) | (1,447) |
| 252000 ED | (2,104,750) | (932,032) | (1,172,718) | 0 | (2,119) |
| 252000 GD | (2,119) | | | 0 | (2,119) |
| TOTALS | (\$2,121,735) | (\$938,973) | (\$1,176,257) | (\$2,939) | (\$3,566) |

| Ferc Acct:252000 Service:ED Jurisdiction:ID | | | |
|---|-------------------|------------------|---------------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | (1,120,458.26) | (97,376.00) | (1,217,834.26) |
| 201902 | (1,217,834.26) | 51,436.00 | (1,166,398.26) |
| 201903 | (1,166,398.26) | 32,824.12 | (1,133,574.14) |
| 201904 | (1,133,574.14) | 9,989.00 | (1,123,585.14) |
| 201905 | (1,123,585.14) | (11,366.38) | (1,134,951.52) |
| 201906 | (1,134,951.52) | (28,667.00) | (1,163,618.52) |
| 201907 | (1,163,618.52) | 36,134.32 | (1,127,484.20) |
| 201908 | (1,127,484.20) | (57,275.94) | (1,184,760.14) |
| 201909 | (1,184,760.14) | 22,030.00 | (1,162,730.14) |
| 201910 | (1,162,730.14) | (28,232.00) | (1,190,962.14) |
| 201911 | (1,190,962.14) | (87,075.00) | (1,278,037.14) |
| 201912 | (1,278,037.14) | 21,145.00 | (1,256,892.14) |
| | | | (136,433.88) |

| Ferc Acct:252000 Service:ED Jurisdiction:WA | | | |
|---|-------------------|------------------|-------------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | (1,018,716.00) | 9,020.00 | (1,009,696.00) |
| 201902 | (1,009,696.00) | 1,288.00 | (1,008,408.00) |
| 201903 | (1,008,408.00) | 0.00 | (1,008,408.00) |
| 201904 | (1,008,408.00) | (16,206.00) | (1,024,614.00) |
| 201905 | (1,024,614.00) | 38,160.00 | (986,454.00) |
| 201906 | (986,454.00) | 10,152.00 | (976,302.00) |
| 201907 | (976,302.00) | 75,388.00 | (900,914.00) |
| 201908 | (900,914.00) | | (900,914.00) |
| 201909 | (900,914.00) | 61,000.00 | (839,914.00) |
| 201910 | (839,914.00) | 36,860.00 | (803,054.00) |
| 201911 | (803,054.00) | | (803,054.00) |
| 201912 | (803,054.00) | (23,544.00) | (826,598.00) |
| | | | 192,118.00 |

| Ferc Acct:252000 Service:GD Jurisdiction:ID | | | |
|---|-------------------|------------------|-----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | (3,031.20) | | (3,031.20) |
| 201902 | (3,031.20) | 336.80 | (2,694.40) |
| 201903 | (2,694.40) | | (2,694.40) |
| 201904 | (2,694.40) | | (2,694.40) |
| 201905 | (2,694.40) | | (2,694.40) |
| 201906 | (2,694.40) | 673.60 | (2,020.80) |
| 201907 | (2,020.80) | | (2,020.80) |
| 201908 | (2,020.80) | | (2,020.80) |
| 201909 | (2,020.80) | | (2,020.80) |
| 201910 | (2,020.80) | | (2,020.80) |
| 201911 | (2,020.80) | 2,020.80 | 0.00 |
| 201912 | 0.00 | | 0.00 |
| | | | 3,031.20 |

| Ferc Acct:252000 Service:GD Jurisdiction:WA | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | 0.00 | | 0.00 |
| 201902 | 0.00 | | 0.00 |
| 201903 | 0.00 | | 0.00 |
| 201904 | 0.00 | | 0.00 |
| 201905 | 0.00 | | 0.00 |
| 201906 | 0.00 | | 0.00 |
| 201907 | 0.00 | | 0.00 |
| 201908 | 0.00 | | 0.00 |
| 201909 | 0.00 | | 0.00 |
| 201910 | 0.00 | 2,020.80 | 2,020.80 |
| 201911 | 0.00 | (2,020.80) | (2,020.80) |
| 201912 | 0.00 | | 0.00 |
| | | | 0.00 |

| Ferc Acct:252000 Service:CD Jurisdiction:AA | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | 0.00 | (0.00) | 0.00 |
| 201902 | 0.00 | 0.00 | 0.00 |
| 201903 | 0.00 | (0.00) | 0.00 |
| 201904 | 0.00 | 0.00 | 0.00 |
| 201905 | 0.00 | 0.00 | 0.00 |
| 201906 | 0.00 | (0.00) | 0.00 |
| 201907 | 0.00 | 0.00 | 0.00 |
| 201908 | 0.00 | 2,649.40 | 2,649.40 |
| 201909 | 2,649.40 | (2,811.23) | (161.83) |
| 201910 | (161.83) | (209,061.97) | (209,223.80) |
| 201911 | (209,223.80) | 209,223.80 | 0.00 |
| 201912 | 0.00 | (0.00) | 0.00 |
| | | | 0.00 |

Prep by: _____ 1st Review: _____

AVISTA UTILITIES
Washington Customer Deposits

| Date | No. of Accounts | Deposits Held |
|------------|-----------------|---------------|
| 12/31/2018 | 9,330 | 2,522,232.00 |
| 1/31/2019 | 9,408 | 2,530,422.33 |
| 2/28/2019 | 9,377 | 2,552,701.93 |
| 3/31/2019 | 9,393 | 2,541,602.24 |
| 4/30/2019 | 9,521 | 2,541,530.25 |
| 5/31/2019 | 9,583 | 2,557,639.85 |
| 6/30/2019 | 9,642 | 2,533,438.43 |
| 7/31/2019 | 9,661 | 2,537,851.61 |
| 8/31/2019 | 9,873 | 2,554,452.25 |
| 9/30/2019 | 10,038 | 2,580,404.96 |
| 10/31/2019 | 10,306 | 2,589,256.27 |
| 11/30/2019 | 10,509 | 2,660,500.06 |
| 12/31/2019 | 10,754 | 2,712,276.86 |

(Dec 2018 + Dec 2019) / 2 \$2,617,254.43

AMA Deposits \$2,566,421.22

Allocate WA Deposits to Service (1):

| | | |
|--------------|---------|-----------------------|
| WA Electric | 77.874% | <u>\$1,998,574.86</u> |
| WA Gas | 22.126% | <u>\$567,846.36</u> |
| TOTAL | | <u>\$2,566,421.22</u> |

Per:

<http://www.utc.wa.gov/regulateindustries/utilities/energy/pages/customerdepositinterestrates.aspx>

Gas, Electric and Solid Waste Companies

As of January 15, 2019, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their **customers is 2.57 percent.**

Gas, electric, and solid waste company rules use the rate as of January 15. The rates were determined as of January 15, 2019.

For Commission Basis Historical 2019 Rate

| <u>Int. Rate Per WAC for 2020</u> | <u>Allocate to Service:</u> |
|-----------------------------------|-----------------------------|
| 2.57% | <u>\$51,363.37</u> |
| 2.57% | <u>\$14,593.65</u> |
| | <u>\$65,957.03</u> |

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

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

| Line No. | DESCRIPTION | Working Capital |
|--------------------------------|-------------------------------------|--------------------|
| | Adjustment Number | 1.03 |
| | Workpaper Reference | E-WC |
| 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 | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | - |
| 25 | Total Electric Expenses | - |
| 26 | OPERATING INCOME BEFORE FIT | - |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | - |
| 28 | Debt Interest | 20 |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$20) |
| 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 | (3,752) |
| 49 | TOTAL RATE BASE | (\$3,752) |

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2019 - Average of Monthly Averages Basis

| Line No. | Description | 12.2019 AMA | Adjustment | Adjusted |
|----------|---|----------------------|------------|----------------------|
| 1 | AVERAGE INVESTED CAPITAL | | | |
| 2 | Common Equity | 1,896,630,249 | | 1,896,630,249 |
| 3 | Trust Originated Preferred Securities | 51,547,000 | | 51,547,000 |
| 4 | Long-Term Debt | 1,659,998,393 | | 1,659,998,393 |
| 5 | Unamortized Debt Expense & Reacq. Gain/Loss | (21,400,602) | | (21,400,602) |
| 6 | Current Portion Long Term Debt | 88,416,667 | | 88,416,667 |
| 7 | Notes Payable - Current | 137,612,500 | | 137,612,500 |
| 8 | | | | |
| 9 | Total Average Invested Capital | 3,812,804,206 | - | 3,812,804,206 |
| 10 | | | | |
| 11 | AVERAGE OPERATING INVESTMENTS | | | |
| 12 | | | | |
| 13 | Electric Utility Plant | 4,260,288,190 | | 4,260,288,190 |
| 14 | Electric Accumulated Depreciation | (1,484,235,016) | | (1,484,235,016) |
| 15 | Gas Utility Plant | 1,278,676,973 | | 1,278,676,973 |
| 16 | Gas Accumulated Depreciation | (388,424,682) | | (388,424,682) |
| 17 | WPNG Acquisition Adjustment | (430,515,571) | | (430,515,571) |
| 18 | WPNG Acquisition Adju. Accum. Amort. | 411,541,364 | | 411,541,364 |
| 19 | Common Plant | 626,325,378 | | 626,325,378 |
| 20 | Common Accumulated Depreciation | (180,220,308) | | (180,220,308) |
| 21 | Customer Deposits and Advances | (6,095,767) | | (6,095,767) |
| 22 | Accumulated Deferred Taxes | (845,315,520) | | (845,315,520) |
| 23 | Other Regulatory Assets/Liabilities | 17,512,946 | | 17,512,946 |
| 24 | Unrecovered Purchased Gas Costs - PGA | (5,006,436) | | (5,006,436) |
| 25 | Conservation Programs | 10,456,806 | | 10,456,806 |
| 26 | Provision for Pensions | 0 | | 0 |
| 27 | Investment in Exchange Power | 544,173 | | 544,173 |
| 28 | Total Average Operating Investment | 3,265,532,530 | - | 3,265,532,530 |
| 29 | | | | |
| 30 | | | | |
| 31 | Construction Work in Progress | | | |
| 32 | | | | |
| 33 | Electric and Gas Construction Work in Process | 169,094,177 | | 169,094,177 |
| 34 | Preliminary Surveys | 89,344 | | 89,344 |
| 35 | Total Construction Work in Progress | 169,183,521 | - | 169,183,521 |
| 36 | | | | |
| 37 | Non-Utility / Nonoperating Investments | | | |
| 38 | | | | |
| 39 | Non-Utility Property | 17,247,671 | | 17,247,671 |
| 40 | Investment in Subsidiaries | 199,477,435 | | 199,477,435 |
| 41 | Other Investments & FAS 133 | 11,624,984 | | 11,624,984 |
| 42 | Other Special Funds | 160 | | 160 |
| 43 | Special Deposits and Temporary Investments | 1,118,950 | | 1,118,950 |
| 44 | Misc. Deferred Charges / Other Deferred Credits Net | (28,921,442) | | (28,921,442) |
| 45 | Receivable/Payable Associated Co.-Net | (9,472,855) | | (9,472,855) |
| 46 | Derivative Assets/Liabilities Net | 92,874,032 | | 92,874,032 |
| 47 | Accumulated Deferred Federal Income Tax | 9,699,395 | | 9,699,395 |
| 48 | FAS 109 Regulatory Asset/Liability Net | (0) | | (0) |
| 49 | Other Accounts and Notes Receivable | 0 | | 0 |
| 50 | Other Current and Accrued Liabilities | (2,283,015) | | (2,283,015) |
| 51 | Total Non Operating Investment | 291,365,316 | - | 291,365,316 |
| 52 | | | | |
| 53 | Total Average Investments | 3,726,081,368 | - | 3,726,081,368 |
| 54 | | | | |
| 55 | Total Investor Supplied Capital | 86,722,838 | - | 86,722,838 |
| 56 | | | | |

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2019 - Average of Monthly Averages Basis

| Line No. | Description | | | |
|--|--|----------------------|---|----------------------|
| II - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING (Revised 1/1/18 WA Docket UE-170485/UG-170486) | | | | |
| | Rate Base | 3,311,615,714 | | 3,311,615,714 |
| | Non-Utility Investments | 414,465,654 | - | 414,465,654 |
| | Total Investment | <u>3,726,081,368</u> | - | <u>3,726,081,368</u> |
| | Ratio: | | | |
| | Rate Base | 88.88% | | 88.88% |
| | Non-Utility Investments | 11.12% | | 11.12% |
| | Total Investment | <u>100.0%</u> | | <u>100.0%</u> |
| | Working Capital Allocation: | | | |
| | Operating (Rate Base Portion) | 77,079,258 | | 77,079,258 |
| | Non-Operating (Non-Utility Investment Portion) | 9,643,580 | | 9,643,580 |
| | Total Working Capital | <u>86,722,838</u> | | <u>86,722,838</u> |

Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2019
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 9,643,580

| Allocation Factor Note | Allocation Factor Svc.Jur | Total | Non-Operating | Operating | Electric | Gas-North | Gas-South | ED-WA | ED-ID | GD-WA | GD-ID | GD-OR |
|------------------------|---------------------------|---------------------|--------------------|---------------------|----------|-----------|-----------|---------|---------|---------|---------|---------|
| 1 | ED.AN | 42,945,822 | (4,775,575) | 38,170,247 | 100.00% | | | 65.64% | 34.36% | | | |
| | ED.ID | 0 | 0 | 0 | 100.00% | | | | 100.00% | | | |
| | GD.AN | 0 | 0 | 0 | | 100.00% | | | | 68.68% | 31.32% | |
| | GD.ID | 11,469 | (1,275) | 10,194 | | 100.00% | | | | | 100.00% | |
| | GD.OR | 2,101,164 | (233,649) | 1,867,515 | | | 100.00% | | | | | 100.00% |
| | GD.WA | 27,154 | (3,020) | 24,135 | | | 100.00% | | | 100.00% | | |
| 1 Total | | 45,085,610 | (5,013,520) | 40,072,090 | | | | | | | | |
| 2 | CD.AA | (25,666,164) | 2,854,077 | (22,812,087) | 52.20% | 33.92% | 13.88% | 65.50% | 34.50% | 66.16% | 33.84% | 100.00% |
| | CD.ID | 3,690 | (410) | 3,280 | 60.61% | 39.39% | | | 100.00% | | 100.00% | |
| | CD.WA | (615,618) | 68,457 | (547,161) | 60.61% | 39.39% | | 100.00% | | 100.00% | | |
| | ED.AN | (61,172) | 6,802 | (54,370) | 100.00% | | | 65.50% | 34.50% | | | |
| | ED.ID | 3,923,406 | (436,283) | 3,487,123 | 100.00% | | | | 100.00% | | | |
| | ED.WA | 12,925,191 | (1,437,281) | 11,487,910 | 100.00% | | | 100.00% | | | | |
| | GD.AA | 0 | 0 | 0 | | 70.97% | 29.03% | | | 66.16% | 33.84% | 100.00% |
| | GD.AN | (10,748) | 1,195 | (9,553) | | 100.00% | | | | 66.16% | 33.84% | |
| | GD.ID | 716,888 | (79,718) | 637,170 | | 100.00% | | | | | 100.00% | |
| | GD.WA | 2,535,193 | (281,913) | 2,253,280 | | 100.00% | | | | 100.00% | | |
| 2 Total | | (6,249,333) | 694,926 | (5,554,407) | | | | | | | | |
| 4 | CD.AA | 85,488,249 | (9,506,293) | 75,981,956 | 70.58% | 20.51% | 8.91% | 69.19% | 30.81% | 72.59% | 27.41% | 100.00% |
| | CD.AN | (57,560) | 6,401 | (51,160) | 77.87% | 22.13% | | 69.19% | 30.81% | 72.59% | 27.41% | |
| | CD.ID | (14,585) | 1,622 | (12,963) | 77.87% | 22.13% | | | 100.00% | | 100.00% | |
| | CD.WA | (1,015,731) | 112,949 | (902,782) | 77.87% | 22.13% | | 100.00% | | 100.00% | | |
| | ED.AN | (11,741,061) | 1,305,606 | (10,435,455) | 100.00% | | | 69.19% | 30.81% | | | |
| | ED.ID | 2,610,015 | (290,234) | 2,319,781 | 100.00% | | | | 100.00% | | | |
| | ED.MT | 2,901 | (323) | 2,579 | 100.00% | | | 69.19% | 30.81% | | | |
| | ED.WA | 7,423,755 | (825,522) | 6,598,233 | 100.00% | | | 100.00% | | | | |
| | GD.AA | 2,114,516 | (235,134) | 1,879,382 | | 69.78% | 30.22% | | | 72.59% | 27.41% | 100.00% |
| | GD.AN | (3,810,693) | 423,749 | (3,386,944) | | 100.00% | | | | 72.59% | 27.41% | |
| | GD.ID | 1,443,542 | (160,522) | 1,283,020 | | 100.00% | | | | | 100.00% | |
| | GD.WA | 1,169,947 | (130,098) | 1,039,849 | | 100.00% | | | | 100.00% | | |
| 4 Total | | 83,613,294 | (9,297,798) | 74,315,496 | | | | | | | | |
| 20 | ED.ID | (5,122,010) | 569,568 | (4,552,443) | ED.AN | ED.ID | ED.WA | 65.64% | 34.36% | | | |
| | ED.MT | (7,425,448) | 825,710 | (6,599,738) | 0.00% | 100.00% | | 65.64% | 34.36% | | | |
| | ED.OR | 423,586 | (47,103) | 376,483 | 100.00% | | | 65.64% | 34.36% | | | |
| | ED.WA | (17,530,894) | 1,949,435 | (15,581,458) | 0.00% | | 100.00% | 65.64% | 34.36% | | | |
| | GD.ID | (1,447,141) | 160,922 | (1,286,219) | | 100.00% | | | | | 100.00% | |
| | GD.OR | (32,900) | 3,658 | (29,241) | | | 100.00% | | | | | 100.00% |
| | GD.WA | (4,591,927) | 510,622 | (4,081,305) | | 100.00% | | | | 100.00% | | |
| 20 Total | | (35,726,733) | 3,972,813 | (31,753,921) | | | | | | | | |
| Grand Total | | 86,722,838 | (9,643,580) | 77,079,259 | | | | | | | | |

Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2019
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 9,643,580

| Allocation Factor Note | Allocation Factor Svc.Jur | Total | Non-Operating | Operating | ED-WA | ED-ID | GD-WA | GD-ID | GD-OR | ED-WA | ED-ID | GD-WA | GD-ID | GD-OR |
|------------------------|---------------------------|---------------------|--------------------|---------------------|---------|---------|---------|---------|---------|---------------------|--------------------|--------------------|--------------------|--------------------|
| 1 | ED.AN | 42,945,822 | (4,775,575) | 38,170,247 | 65.64% | 34.36% | 0.00% | 0.00% | 0.00% | 25,054,950 | 13,115,297 | 0 | 0 | 0 |
| | ED.ID | 0 | 0 | 0 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0 | 0 | 0 | 0 | 0 |
| | GD.AN | 0 | 0 | 0 | 0.00% | 0.00% | 68.68% | 31.32% | 0.00% | 0 | 0 | 0 | 0 | 0 |
| | GD.ID | 11,469 | (1,275) | 10,194 | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0 | 0 | 0 | 10,194 | 0 |
| | GD.OR | 2,101,164 | (233,649) | 1,867,515 | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 | 1,867,515 |
| | GD.WA | 27,154 | (3,020) | 24,135 | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0 | 0 | 24,135 | 0 | 0 |
| 1 Total | | 45,085,610 | (5,013,520) | 40,072,090 | | | | | | 25,054,950 | 13,115,297 | 24,135 | 10,194 | 1,867,515 |
| 2 | CD.AA | (25,666,164) | 2,854,077 | (22,812,087) | 34.19% | 18.01% | 22.44% | 11.48% | 13.88% | (7,799,623) | (4,108,776) | (5,119,671) | (2,618,137) | (3,165,880) |
| | CD.ID | 3,690 | (410) | 3,280 | 0.00% | 60.61% | 0.00% | 39.39% | 0.00% | 0 | 1,988 | 0 | 1,292 | 0 |
| | CD.WA | (615,618) | 68,457 | (547,161) | 60.61% | 0.00% | 39.39% | 0.00% | 0.00% | (331,658) | 0 | (215,504) | 0 | 0 |
| | ED.AN | (61,172) | 6,802 | (54,370) | 65.50% | 34.50% | 0.00% | 0.00% | 0.00% | (35,610) | (18,759) | 0 | 0 | 0 |
| | ED.ID | 3,923,406 | (436,283) | 3,487,123 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0 | 3,487,123 | 0 | 0 | 0 |
| | ED.WA | 12,925,191 | (1,437,281) | 11,487,910 | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 11,487,910 | 0 | 0 | 0 | 0 |
| | GD.AA | 0 | 0 | 0 | 0.00% | 0.00% | 46.95% | 24.01% | 29.03% | 0 | 0 | 0 | 0 | 0 |
| | GD.AN | (10,748) | 1,195 | (9,553) | 0.00% | 0.00% | 66.16% | 33.84% | 0.00% | 0 | 0 | (6,321) | (3,232) | 0 |
| | GD.ID | 716,888 | (79,718) | 637,170 | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0 | 0 | 0 | 637,170 | 0 |
| | GD.WA | 2,535,193 | (281,913) | 2,253,280 | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0 | 0 | 2,253,280 | 0 | 0 |
| 2 Total | | (6,249,333) | 694,926 | (5,554,407) | | | | | | 3,321,019 | (638,424) | (3,088,215) | (1,982,908) | (3,165,880) |
| 4 | CD.AA | 85,488,249 | (9,506,293) | 75,981,956 | 48.83% | 21.75% | 14.89% | 5.62% | 8.91% | 37,103,670 | 16,522,875 | 11,314,475 | 4,271,704 | 6,769,232 |
| | CD.AN | (57,560) | 6,401 | (51,160) | 53.88% | 23.99% | 16.06% | 6.06% | 0.00% | (27,565) | (12,275) | (8,218) | (3,102) | 0 |
| | CD.ID | (14,585) | 1,622 | (12,963) | 0.00% | 77.87% | 0.00% | 22.13% | 0.00% | 0 | (10,094) | 0 | (2,868) | 0 |
| | CD.WA | (1,015,731) | 112,949 | (902,782) | 77.87% | 0.00% | 22.13% | 0.00% | 0.00% | (703,023) | 0 | (199,759) | 0 | 0 |
| | ED.AN | (11,741,061) | 1,305,606 | (10,435,455) | 69.19% | 30.81% | 0.00% | 0.00% | 0.00% | (7,220,187) | (3,215,268) | 0 | 0 | 0 |
| | ED.ID | 2,610,015 | (290,234) | 2,319,781 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0 | 2,319,781 | 0 | 0 | 0 |
| | ED.MT | 2,901 | (323) | 2,579 | 69.19% | 30.81% | 0.00% | 0.00% | 0.00% | 1,784 | 794 | 0 | 0 | 0 |
| | ED.WA | 7,423,755 | (825,522) | 6,598,233 | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 6,598,233 | 0 | 0 | 0 | 0 |
| | GD.AA | 2,114,516 | (235,134) | 1,879,382 | 0.00% | 0.00% | 50.65% | 19.12% | 30.22% | 0 | 0 | 951,954 | 359,404 | 568,024 |
| | GD.AN | (3,810,693) | 423,749 | (3,386,944) | 0.00% | 0.00% | 72.59% | 27.41% | 0.00% | 0 | 0 | (2,458,684) | (928,260) | 0 |
| | GD.ID | 1,443,542 | (160,522) | 1,283,020 | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0 | 0 | 0 | 1,283,020 | 0 |
| | GD.WA | 1,169,947 | (130,098) | 1,039,849 | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0 | 0 | 1,039,849 | 0 | 0 |
| 4 Total | | 83,613,294 | (9,297,798) | 74,315,496 | | | | | | 35,752,912 | 15,605,813 | 10,639,617 | 4,979,897 | 7,337,257 |
| 20 | ED.ID | (5,122,010) | 569,568 | (4,552,443) | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0 | (4,552,443) | 0 | 0 | 0 |
| | ED.MT | (7,425,448) | 825,710 | (6,599,738) | 65.64% | 34.36% | 0.00% | 0.00% | 0.00% | (4,332,068) | (2,267,670) | 0 | 0 | 0 |
| | ED.OR | 423,586 | (47,103) | 376,483 | 65.64% | 34.36% | 0.00% | 0.00% | 0.00% | 247,124 | 129,360 | 0 | 0 | 0 |
| | ED.WA | (17,530,894) | 1,949,435 | (15,581,458) | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | (15,581,458) | 0 | 0 | 0 | 0 |
| | GD.ID | (1,447,141) | 160,922 | (1,286,219) | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0 | 0 | 0 | (1,286,219) | 0 |
| | GD.OR | (32,900) | 3,658 | (29,241) | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0 | 0 | 0 | 0 | (29,241) |
| | GD.WA | (4,591,927) | 510,622 | (4,081,305) | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0 | 0 | (4,081,305) | 0 | 0 |
| 20 Total | | (35,726,733) | 3,972,813 | (31,753,921) | | | | | | (19,666,403) | (6,690,753) | (4,081,305) | (1,286,219) | (29,241) |
| Grand Total | | 86,722,838 | (9,643,580) | 77,079,259 | | | | | | 44,462,479 | 21,391,933 | 3,494,232 | 1,720,965 | 6,009,650 |

Adjustment for Special Deposits that earn interest

(3,752,470) (1,144,287)

Working Capital - Filed

40,710,009 21,391,933 2,349,945 1,720,965 6,009,650

Adjustment

- - - - -

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount | Adjustment | Revised |
|-------------------|------------------|---------|---------------------------------|-----------|-----------|---------------------|------------|-----------------|
| 1 | ED.AN | 128150 | SPECIAL FUNDS-CS2 GE LTSA ADVA | ZZ | ZZ | 11,366,275.60 | | 11,366,275.60 |
| 1 | ED.AN | 128155 | SPECIAL FUNDS-CS2 LTSA ADV-O&M | ZZ | ZZ | 0.00 | | 0.00 |
| 1 | ED.AN | 128300 | SPECIAL FUNDS-TRANSMN SRVC RE | ZZ | ZZ | 85,519.98 | | 85,519.98 |
| 1 | ED.AN | 134150 | OTHER SPECIAL DEPOSITS-ENERGY | ZZ | ZZ | 0.00 | | 0.00 |
| 1 | ED.AN | 135600 | WORKING FUND-CS2 | ZZ | ZZ | 0.00 | | 0.00 |
| 1 | ED.AN | 135630 | WORKING FUND-COLSTRIP | ZZ | ZZ | 710,058.69 | | 710,058.69 |
| 1 | ED.AN | 142150 | CUST ACCT REC-CT FUEL SALES | ZZ | ZZ | 1,145,985.62 | | 1,145,985.62 |
| 1 | ED.AN | 142500 | CUST ACCT REC-UNBILLED REV ELE | ZZ | ZZ | 35,472,368.96 | | 35,472,368.96 |
| 1 | ED.AN | 142610 | CUST ACCT REC-RESALE ELECTRIC | ZZ | ZZ | 9,162,512.40 | | 9,162,512.40 |
| 1 | ED.AN | 143210 | OTHER ACCT REC-POWER TRANSACTI | ZZ | ZZ | 1,696,923.59 | | 1,696,923.59 |
| 1 | ED.AN | 143220 | OTHER ACCT REC-HEADWATER | ZZ | ZZ | 23,506.06 | | 23,506.06 |
| 1 | ED.AN | 143501 | OTHER ACCT REC-PRE-LINE SCHOOL | ZZ | ZZ | 85,585.27 | | 85,585.27 |
| 1 | ED.AN | 143502 | OTHER ACCT REC-APP LN MN SCHOOL | ZZ | ZZ | 790.89 | | 790.89 |
| 1 | ED.AN | 151120 | FUEL STOCK COAL-COLSTRIP | ZZ | ZZ | 2,243,206.66 | | 2,243,206.66 |
| 1 | ED.AN | 151210 | FUEL STOCK HOG FUEL-KFGS | ZZ | ZZ | 2,455,388.01 | | 2,455,388.01 |
| 1 | ED.AN | 154150 | PLANT MAT & OPER NON_STD | ZZ | ZZ | 12,354.00 | | 12,354.00 |
| 1 | ED.AN | 154300 | PLANT MAT & OPER SUP-COYOTE SP | ZZ | ZZ | 1,129,001.40 | | 1,129,001.40 |
| 1 | ED.AN | 154400 | PLANT MAT & OPER SUP-COLSTRIP | ZZ | ZZ | 3,031,417.70 | | 3,031,417.70 |
| 1 | ED.AN | 165210 | PREPAYMENTS-RATHDRM MUN DVLPMT | ZZ | ZZ | 0.00 | | 0.00 |
| 1 | ED.AN | 165240 | PREPAYMENTS-BPA TRANS RESERVAT | ZZ | ZZ | 96,101.82 | | 96,101.82 |
| 1 | ED.AN | 165250 | COLSTRIP PREPAID ASSET | ZZ | ZZ | 94,816.17 | | 94,816.17 |
| 1 | ED.AN | 165260 | PREPAYMENTS-SPOKANE TRIBE | ZZ | ZZ | 448,822.48 | | 448,822.48 |
| 1 | ED.AN | 165270 | PREPAYMENTS-REC & CCX | ZZ | ZZ | 0.00 | | 0.00 |
| 1 | ED.AN | 165312 | GAS IMBALANCE - LANCASTER | ED | AN | (12,741.67) | | (12,741.67) |
| 1 | ED.AN | 165340 | GAS IMBALANCE-COYOTE SPRINGS 2 | ED | AN | (8,862.93) | | (8,862.93) |
| 1 | ED.AN | 165350 | GAS IMBALANCE-RATHDRUM | ED | AN | 10,642.51 | | 10,642.51 |
| 1 | ED.AN | 165360 | GAS IMBALANCE-NORTHEAST CT | ED | AN | 659.72 | | 659.72 |
| 1 | ED.AN | 165370 | GAS IMBALANCE-BOULDER PARK | ED | AN | 4,735.72 | | 4,735.72 |
| 1 | ED.AN | 165380 | GAS IMBALANCE-KETTLE FALLS CT | ED | AN | (2,424.66) | | (2,424.66) |
| 1 | ED.AN | 165390 | GAS IMBALANCE-KETTLE FALLS GS | ED | AN | (1,193.67) | | (1,193.67) |
| 1 | ED.AN | 190365 | ADFIT-MT Lease Payments | ED | AN | 3,541,792.86 | | 3,541,792.86 |
| 1 | ED.AN | 232110 | ACCTS PAY-POWER TRANSACTIONS | ZZ | AA/ZZ | (11,013,969.68) | | (11,013,969.68) |
| 1 | ED.AN | 232170 | ACCTS PAY-BPA TRANSACTIONS | ZZ | ZZ | (3,385,322.86) | | (3,385,322.86) |
| 1 | ED.AN | 232180 | ACCTS PAY-POLE RENTAL | ZZ | ZZ | (390,046.85) | | (390,046.85) |
| 1 | ED.AN | 232610 | ACCTS PAY-COLSTRIP COAL | ZZ | ZZ | (2,149,199.61) | | (2,149,199.61) |
| 1 | ED.AN | 232620 | ACCTS PAY-TURBINE GAS | ZZ | ZZ | (4,685,691.69) | | (4,685,691.69) |
| 1 | ED.AN | 232630 | ACCTS PAY-COLSTRIP OPERATIONS | ZZ | ZZ | (1,654,664.39) | | (1,654,664.39) |
| 1 | ED.AN | 232635 | ACCTS PAY-COLSTRIP TRANSMISSION | ZZ | ZZ | (63,727.09) | | (63,727.09) |
| 1 | ED.AN | 232640 | ACCTS PAY-KETTLE FALLS HOG FUE | ZZ | ZZ | (277,775.89) | | (277,775.89) |
| 1 | ED.AN | 232660 | ACCTS PAY-CS2 OPERATIONS AVA S | ZZ | ZZ | (1,318,002.59) | | (1,318,002.59) |
| 1 | ED.AN | 232681 | ACCTS PAY LAKE CDA CURRENT FUN | ZZ | ZZ | (183,333.31) | | (183,333.31) |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount | Adjustment | Revised |
|-------------------|--------------------|---------|-----------------------------------|-----------|-----------|------------------------|-------------|------------------------|
| 1 | ED.AN | 234390 | INTEREST INC PAYABLE-SPOKANE E | ZZ | ZZ | 0.00 | | 0.00 |
| 1 | ED.AN | 235400 | TRANSMISSION SERVICE DEPOSITS | ZZ | ZZ | (806,923.70) | | (806,923.70) |
| 1 | ED.AN | 241200 | MISC LIAB-FOREST USE PERMITS | ED | AN | 0.00 | | 0.00 |
| 1 | ED.AN | 242060 | MISC LIAB-FOREST USE PERMITS | ZZ | ZZ | (2,704,771.93) | | (2,704,771.93) |
| 1 | ED.AN | 242375 | MISC LIAB-MT LEASE PAYMENTS | ZZ | ZZ | (941,364.12) | | (941,364.12) |
| 1 | ED.AN | 242385 | MISC LIAB-MT INVASIVE SPECIES FEE | ED | AN | (263,027.79) | | (263,027.79) |
| 1 | ED.AN | 242500 | MISC LIABILITY-MISC NON-MON PW | ZZ | ZZ | (9,599.19) | | (9,599.19) |
| 1 | ED.AN Total | | | | | 42,945,822.49 | 0.00 | 42,945,822.49 |
| 1 | ED.ID | 186365 | REGULATORY ASSET FOR COLSTRIP | ED | ID | 0.00 | | 0.00 |
| 1 | ED.ID Total | | | | | 0.00 | 0.00 | 0.00 |
| 1 | GD.AN | 232130 | ACCTS PAY-GAS SUPPLY TRANSACTI | GD | AN | 0.00 | | 0.00 |
| 1 | GD.AN Total | | | | | 0.00 | 0.00 | 0.00 |
| 1 | GD.ID | 165320 | GAS IMBALANCE-AVISTA LDC | GD | ID | 11,469.35 | | 11,469.35 |
| 1 | GD.ID Total | | | | | 11,469.35 | 0.00 | 11,469.35 |
| 1 | GD.OR | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | GD | OR | (7,997.06) | | (7,997.06) |
| 1 | GD.OR | 144200 | ACCUMULATED RETAIL WRITE-OFFS | GD | OR | 2,252,975.66 | | 2,252,975.66 |
| 1 | GD.OR | 144600 | ACCUMULATED RETAIL REINSTATEME | GD | OR | 0.00 | | 0.00 |
| 1 | GD.OR | 144700 | ACCUMULATED RETAIL RECOVERIES | GD | OR | 0.00 | | 0.00 |
| 1 | GD.OR | 165320 | GAS IMBALANCE-AVISTA LDC | GD | OR | (124,162.81) | | (124,162.81) |
| 1 | GD.OR | 190200 | ADFIT INJURY AND DAMAGE | GD | AS/OR | 4,899.89 | | 4,899.89 |
| 1 | GD.OR | 228200 | ACCUM PROV FOR INJURY & DAMAGE | GD | AS/OR | (730,926.08) | | (730,926.08) |
| 1 | GD.OR | 228210 | PAYMENT/REFUND INJURY & DAMAGE | GD | CA/OR | 707,592.75 | | 707,592.75 |
| 1 | GD.OR | 236250 | MOTOR VEHICLE TAX-OREGON | ZZ | ZZ | 0.00 | | 0.00 |
| 1 | GD.OR | 236680 | OR/CA TAXES ACCRUED BETC-OREGO | ZZ | ZZ | 0.00 | | 0.00 |
| 1 | GD.OR | 236690 | OR REGULATORY BETC | ZZ | ZZ | 0.00 | | 0.00 |
| 1 | GD.OR | 242400 | STATE COMMISSION FEE ACCRUED | GD | OR | 96,443.12 | | 96,443.12 |
| 1 | GD.OR | 242770 | LOW INCOME ENERGY ASSIST | GD | OR | (97,661.07) | | (97,661.07) |
| 1 | GD.OR Total | | | | | 2,101,164.40 | 0.00 | 2,101,164.40 |
| 1 | GD.WA | 165320 | GAS IMBALANCE-AVISTA LDC | GD | WA | 27,154.12 | | 27,154.12 |
| 1 | GD.WA Total | | | | | 27,154.12 | 0.00 | 27,154.12 |
| 1 Total | | | | | | 45,085,610.36 | 0.00 | 45,085,610.36 |
| 2 | CD.AA | 144200 | ACCUMULATED RETAIL WRITE-OFFS | GD | CA | 0.00 | | 0.00 |
| 2 | CD.AA | 144600 | ACCUMULATED RETAIL REINSTATEME | GD | CA | 0.00 | | 0.00 |
| 2 | CD.AA | 144700 | ACCUMULATED RETAIL RECOVERIES | GD | CA | 0.00 | | 0.00 |
| 2 | CD.AA | 144990 | ACC PROV FOR UNCOLLECTIBLES-RE | CD | AA | (26,551,892.37) | | (26,551,892.37) |
| 2 | CD.AA | 190810 | ADFIT BAD DEBT RESERVE & WRITE | CD | AA | 885,728.05 | | 885,728.05 |
| 2 | CD.AA Total | | | | | (25,666,164.32) | 0.00 | (25,666,164.32) |
| 2 | CD.ID | 144200 | ACCUMULATED RETAIL WRITE-OFFS | CD | ID | 0.00 | | 0.00 |
| 2 | CD.ID | 144600 | ACCUMULATED RETAIL REINSTATEME | CD | ID | 0.00 | | 0.00 |
| 2 | CD.ID | 144700 | ACCUMULATED RETAIL RECOVERIES | CD | ID | 0.00 | | 0.00 |
| 2 | CD.ID | 242400 | STATE COMMISSION FEE ACCRUED | CD | ID | 3,690.43 | | 3,690.43 |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount | Adjustment | Revised |
|-------------------|--------------------|---------|--------------------------------------|-----------|-----------|-----------------------|-------------|-----------------------|
| 2 | CD.ID Total | | | | | 3,690.43 | 0.00 | 3,690.43 |
| 2 | CD.WA | 144200 | ACCUMULATED RETAIL WRITE-OFFS | CD | WA | 0.00 | | 0.00 |
| 2 | CD.WA | 144600 | ACCUMULATED RETAIL REINSTATEME | CD | WA | 0.00 | | 0.00 |
| 2 | CD.WA | 144700 | ACCUMULATED RETAIL RECOVERIES | CD | WA | 0.00 | | 0.00 |
| 2 | CD.WA | 242400 | STATE COMMISSION FEE ACCRUED | CD | WA | 287,184.60 | | 287,184.60 |
| 2 | CD.WA | 242770 | LOW INCOME ENERGY ASSIST | CD | WA | (902,802.45) | | (902,802.45) |
| 2 | CD.WA Total | | | | | (615,617.85) | 0.00 | (615,617.85) |
| 2 | ED.AN | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | ED | AN | (61,172.02) | | (61,172.02) |
| 2 | ED.AN | 144610 | ACC PROV FOR UNCOLLECTIBLES-RE | ED | AN | 0.00 | | 0.00 |
| 2 | ED.AN | 190810 | ADFIT BAD DEBT RESERVE & WRITE | ED | AN | 0.00 | | 0.00 |
| 2 | ED.AN Total | | | | | (61,172.02) | 0.00 | (61,172.02) |
| 2 | ED.ID | 144200 | ACCUMULATED RETAIL WRITE-OFFS | ED | ID | 3,923,405.91 | | 3,923,405.91 |
| 2 | ED.ID Total | | | | | 3,923,405.91 | 0.00 | 3,923,405.91 |
| 2 | ED.WA | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | ED | WA | 0.00 | | 0.00 |
| 2 | ED.WA | 144200 | ACCUMULATED RETAIL WRITE-OFFS | ED | WA | 13,158,830.95 | | 13,158,830.95 |
| 2 | ED.WA | 144700 | ACCUMULATED RETAIL RECOVERIES | ED | WA | 0.00 | | 0.00 |
| 2 | ED.WA | 232830 | CITY OF PALOUSE STREET LIGHTS | ED/ZZ | WA/ZZ | (687.33) | | (687.33) |
| 2 | ED.WA | 242770 | LOW INCOME ENERGY ASSIST | ED | WA | (232,952.23) | | (232,952.23) |
| 2 | ED.WA Total | | | | | 12,925,191.39 | 0.00 | 12,925,191.39 |
| 2 | GD.AA | 144610 | ACC PROV FOR UNCOLLECTIBLES-RE | GD | AA | 0.00 | | 0.00 |
| 2 | GD.AA Total | | | | | 0.00 | 0.00 | 0.00 |
| 2 | GD.AN | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | GD | AN | (10,747.98) | | (10,747.98) |
| 2 | GD.AN Total | | | | | (10,747.98) | 0.00 | (10,747.98) |
| 2 | GD.ID | 144200 | ACCUMULATED RETAIL WRITE-OFFS | GD | ID | 716,887.83 | | 716,887.83 |
| 2 | GD.ID Total | | | | | 716,887.83 | 0.00 | 716,887.83 |
| 2 | GD.WA | 144030 | ACC PRV UNCOLL NET OF ACTUAL-D | GD | WA | 0.00 | | 0.00 |
| 2 | GD.WA | 144200 | ACCUMULATED RETAIL WRITE-OFFS | GD | WA | 2,535,193.33 | | 2,535,193.33 |
| 2 | GD.WA Total | | | | | 2,535,193.33 | 0.00 | 2,535,193.33 |
| 2 Total | | | | | | (6,249,333.28) | 0.00 | (6,249,333.28) |
| 4 | CD.AA | 131120 | CASH-PAYROLL | ZZ | ZZ | (4,216.81) | | (4,216.81) |
| 4 | CD.AA | 131140 | CASH-WORKERS COMPENSATION | ZZ | ZZ | (0.13) | | (0.13) |
| 4 | CD.AA | 131170 | CASH - AM&D (METALFX) | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 134120 | OTHER SPECIAL DEPOSITS - NEWED | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 134122 | OTHER SPECIAL DEPOSITS - MIZUH | ZZ | ZZ | 14,370,782.31 | | 14,370,782.31 |
| 4 | CD.AA | 134123 | OTHER SPECIAL DEPOSITS - WELLS FARGO | ZZ | ZZ | 16,190,855.73 | | 16,190,855.73 |
| 4 | CD.AA | 134200 | OTHER SPECIAL DEPOSITS - MIZUH | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 135100 | WORKING FUNDS-EMPLOYEE | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 135400 | WORKING FUND-REAL ESTATE DEPT | ZZ | ZZ | 15,000.00 | | 15,000.00 |
| 4 | CD.AA | 135430 | WORKING FUND-FLEET MANAGEMENT | ZZ | ZZ | 5,000.00 | | 5,000.00 |
| 4 | CD.AA | 136300 | TEMP CASH INVEST-AFS SECURITIE | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 142100 | CUST ACCT REC-RETAIL SERVICE | ZZ | ZZ | 60,109,884.21 | | 60,109,884.21 |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount | Adjustment | Revised |
|-------------------|------------------|---------|--|-----------|-----------|---------------------|------------|-----------------|
| 4 | CD.AA | 142200 | CUST ACCT REC-CONTRACTS | ZZ | ZZ | 35,570.90 | | 35,570.90 |
| 4 | CD.AA | 142350 | CUST ACCT REC- NET PRESENTATIO | ZZ | ZZ | (2,767,660.43) | | (2,767,660.43) |
| 4 | CD.AA | 143020 | GST | ZZ | ZZ | 666,592.88 | | 666,592.88 |
| 4 | CD.AA | 143025 | HST | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 143050 | OTHER ACCT REC-RETIREE DEDUCTI | ZZ | ZZ | (698,928.20) | | (698,928.20) |
| 4 | CD.AA | 143200 | OTHER ACCT REC-OTHER MISC | ZZ | ZZ | 1,052,377.44 | | 1,052,377.44 |
| 4 | CD.AA | 143390 | OTHER ACCT REC-WILMINGTON TRUS | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 143500 | OTHER ACCT REC-MISCELLANEOUS | ZZ | ZZ | 1,473,596.56 | | 1,473,596.56 |
| 4 | CD.AA | 143510 | CSS ACCOUNTS RECEIVABLES | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 143550 | OTHER ACCT REC-DAMAGE CLAIMS | ZZ | ZZ | 524,183.96 | | 524,183.96 |
| 4 | CD.AA | 143900 | OTHER ACCT REC-DEVELOPERS PROM | ZZ | ZZ | 2,773.10 | | 2,773.10 |
| 4 | CD.AA | 144140 | ACCUMULATED PROVISION-MISC UNCOLL | ZZ | ZZ | (116,697.49) | | (116,697.49) |
| 4 | CD.AA | 154100 | PLANT MATERIALS & OPER SUPPLIE | ZZ | ZZ | 41,074,715.62 | | 41,074,715.62 |
| 4 | CD.AA | 154500 | SUPPLY CHAIN RECEIVING INVENTO | ZZ | ZZ | 233.30 | | 233.30 |
| 4 | CD.AA | 154550 | SUPPLY CHAIN AVERAGE COST VARI | ZZ | ZZ | (35,303.37) | | (35,303.37) |
| 4 | CD.AA | 154560 | SUPPLY CHAIN INVOICE PRICE VAR | ZZ | ZZ | 495.04 | | 495.04 |
| 4 | CD.AA | 163000 | STORES EXPENSE UNDISTRIBUTED | ZZ | ZZ | (16,697.79) | | (16,697.79) |
| 4 | CD.AA | 163200 | STORES EXPENSE-SUPPLY CHAIN IN | ZZ | ZZ | (1,671.49) | | (1,671.49) |
| 4 | CD.AA | 165100 | PREPAYMENTS-PREPAID INSURANCE | ZZ | ZZ | 2,813,542.02 | | 2,813,542.02 |
| 4 | CD.AA | 165110 | PREPAYMENTS-MISC | ZZ | ZZ | 81,161.38 | | 81,161.38 |
| 4 | CD.AA | 165150 | PREPAYMENTS-PREPAID LICENSE FE | ZZ | ZZ | 8,184,463.85 | | 8,184,463.85 |
| 4 | CD.AA | 165160 | LT PREPAYMENTS-PREPAID LICENSE FE | ZZ | ZZ | 4,282,411.55 | | 4,282,411.55 |
| 4 | CD.AA | 165180 | PREPAYMENTS-CUSTOMER BILLING S | ZZ | ZZ | 66,815.37 | | 66,815.37 |
| 4 | CD.AA | 165190 | RESOURCE DEFERRED OPT EXPENSE | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 165191 | RESOURCE DEFERRED OPT EXPENSE | ZZ | ZZ | 1,413,574.32 | | 1,413,574.32 |
| 4 | CD.AA | 165192 | RESOURCE DEFERRED OPT EXP - WELLS | ZZ | ZZ | 3,149,668.27 | | 3,149,668.27 |
| 4 | CD.AA | 165200 | PREPAYMENTS-POSTAGE METERS | ZZ | ZZ | 15,528.83 | | 15,528.83 |
| 4 | CD.AA | 165550 | PREPAYMENTS-WILMINGTON TRUST | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 171000 | INTEREST & DIVIDENDS RECEIVABL | ZZ | ZZ | 189,644.94 | | 189,644.94 |
| 4 | CD.AA | 172500 | RENTS RECEIVABLE-MISCELLANEOUS | ZZ | ZZ | 668,442.38 | | 668,442.38 |
| 4 | CD.AA | 172510 | RENTS RECEIVABLE-ACCRUED | ZZ | ZZ | 1,856,599.39 | | 1,856,599.39 |
| 4 | CD.AA | 182383 | REGULATORY ASSET WORKERS COMP | CD | AA | 968,839.11 | | 968,839.11 |
| 4 | CD.AA | 184100 | TRANSPORTAION CLEARING | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 184260 | PAYROLL BENEFITS CLEARING | ZZ | ZZ | 9,754.87 | | 9,754.87 |
| 4 | CD.AA | 184265 | PAYROLL BENEFITS CLEARING - NON SERVIC | ZZ | ZZ | (6.36) | | (6.36) |
| 4 | CD.AA | 184270 | PAYROLL TAXES CLEARING | ZZ | ZZ | (368,015.25) | | (368,015.25) |
| 4 | CD.AA | 186180 | PREPAID AIRPLANE LEASE EXPENSE | ZZ | ZZ | (0.01) | | (0.01) |
| 4 | CD.AA | 186205 | PLANT ALLOC OF CLEARING JOURNA | ZZ | ZZ | 4,819,792.64 | | 4,819,792.64 |
| 4 | CD.AA | 186400 | MISC DEFERRED DEBITS TREASURY | CD | AA | 3,933.83 | | 3,933.83 |
| 4 | CD.AA | 190150 | ADFIT FAS87 UNFUNDED PENSION | CD/ZZ | AA/AN/ZZ | (13,797,084.67) | | (13,797,084.67) |
| 4 | CD.AA | 190830 | ADFIT PAID TIME OFF | CD | AA | 2,437,028.35 | | 2,437,028.35 |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount | Adjustment | Revised |
|-------------------|------------------|---------|--------------------------------------|-----------|-----------|---------------------|------------|-----------------|
| 4 | CD.AA | 190860 | ADFIT INCENTIVES | CD | AA | (26,324.96) | | (26,324.96) |
| 4 | CD.AA | 228210 | PAYMENT/REFUND INJURY & DAMAGE | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 228300 | ACCUM PROV FAS106 POST RET MED | ZZ | ZZ | (28,946,156.37) | | (28,946,156.37) |
| 4 | CD.AA | 228320 | ACCUM PROV FAS87 ACCUM PEN COS | ZZ | ZZ | 74,611,410.20 | | 74,611,410.20 |
| 4 | CD.AA | 228330 | HRA - RETIREE | ZZ | ZZ | (4,947,562.87) | | (4,947,562.87) |
| 4 | CD.AA | 228335 | HRA - ACTIVE EMPLOYEES | ZZ | ZZ | (6,406,977.45) | | (6,406,977.45) |
| 4 | CD.AA | 228340 | ACCUM PROV MED CLAIMS PAYABLE | ZZ | ZZ | (1,086,568.12) | | (1,086,568.12) |
| 4 | CD.AA | 232100 | ACCTS PAY-GENERAL | ZZ | ZZ | (8,981,037.19) | | (8,981,037.19) |
| 4 | CD.AA | 232120 | ACCTS PAY-PAYROLL OTHER | ZZ | ZZ | (447,073.72) | | (447,073.72) |
| 4 | CD.AA | 232135 | ACCTS PAY-LDC GAS BROKER FEES | CD | AA | 0.00 | | 0.00 |
| 4 | CD.AA | 232160 | ACCTS PAY-STAMPS | ZZ | ZZ | 542.63 | | 542.63 |
| 4 | CD.AA | 232200 | ACCTS PAY-VOUCHERS | ZZ | ZZ | (22,992,818.39) | | (22,992,818.39) |
| 4 | CD.AA | 232300 | ACCTS PAY-PAYROLL | ZZ | ZZ | (4,821,118.43) | | (4,821,118.43) |
| 4 | CD.AA | 232350 | ACCTS PAY- NET PRESENTATION AC | ZZ | ZZ | 2,767,660.43 | | 2,767,660.43 |
| 4 | CD.AA | 232360 | ACCTS PAY-NEGATIVE CASH ADJUSTMENT | ZZ | ZZ | (1,684,183.87) | | (1,684,183.87) |
| 4 | CD.AA | 232370 | LIABILITY AWARD INCENTIVE ACCR | ZZ | ZZ | (672,787.12) | | (672,787.12) |
| 4 | CD.AA | 232380 | ACCTS PAY-EMPLOYEE INCENTIVE P | ZZ | ZZ | (6,888,678.33) | | (6,888,678.33) |
| 4 | CD.AA | 232390 | ACCTS PAY-SEVERANCE ACCRUAL | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 232400 | ACCTS PAY-UNCLAIMED FUNDS | ZZ | ZZ | (56,558.25) | | (56,558.25) |
| 4 | CD.AA | 232650 | ACCTS PAY-RESOURCE ACCOUNTING | ZZ | ZZ | (45,200.21) | | (45,200.21) |
| 4 | CD.AA | 232670 | ACCTS PAY-RESOURCE TRANS FEE | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 232800 | CUSTOMER REFUNDS PAYABLE-CSS | ZZ | ZZ | (61,685.61) | | (61,685.61) |
| 4 | CD.AA | 232820 | CUSTOMER REFUNDS PAYABLE-CCB | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 236000 | TAXES ACCRUED-FEDERAL | ZZ | ZZ | (6,896,161.82) | | (6,896,161.82) |
| 4 | CD.AA | 236050 | TAXES ACCRUED - STATE | ZZ | ZZ | (387,802.94) | | (387,802.94) |
| 4 | CD.AA | 236100 | TAXES OTHER THAN INC-WA/ID & O | ZZ | ZZ | 156,234.94 | | 156,234.94 |
| 4 | CD.AA | 236500 | USE TAX ACCRUAL | ZZ | ZZ | (119,493.49) | | (119,493.49) |
| 4 | CD.AA | 237100 | INTEREST ACCRUED - LT DEBT | ZZ | ZZ | (24,481,688.66) | | (24,481,688.66) |
| 4 | CD.AA | 237200 | INTEREST ACCRUED - OTHER LIABI | ZZ | ZZ | (226,514.02) | | (226,514.02) |
| 4 | CD.AA | 237210 | INTEREST ACCRUED - CUST DEPOSI | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 241000 | PAYROLL TAX PAYABLE | ZZ | ZZ | (16,739.74) | | (16,739.74) |
| 4 | CD.AA | 241200 | SALES TAX PAYABLE | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 241300 | DIRECTORS WA B&O TAXES PAYABLE | ZZ | ZZ | (9,676.55) | | (9,676.55) |
| 4 | CD.AA | 242050 | MISC LIAB-MARGIN CALL DEPOSIT | ZZ | ZZ | (1,473,958.33) | | (1,473,958.33) |
| 4 | CD.AA | 242051 | MISC LIAB-MARGIN CALL DEPOSIT CONTRA | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 242090 | SETTLEMENT PAYABLE | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 242095 | MISC LIAB-MIRABEAU ACCRUED REN | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AA | 242200 | MISC LIAB-AUDIT EXP ACC | ZZ | ZZ | 315,396.96 | | 315,396.96 |
| 4 | CD.AA | 242700 | MISC LIAB-PAYROLL EQLZTN | ZZ | ZZ | (21,388,376.62) | | (21,388,376.62) |
| 4 | CD.AA | 242830 | MISC LIAB-PAYROLL EQLZTN | ZZ | ZZ | (968,839.11) | | (968,839.11) |
| 4 | CD.AA | 242900 | ACCTS PAYABLE INVENTORY ACCRUA | ZZ | ZZ | (168,411.63) | | (168,411.63) |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount | Adjustment | Revised |
|-------------------|--------------------|---------|--------------------------------|-----------|-----------|------------------------|-------------|------------------------|
| 4 | CD.AA | 242910 | ACCTS PAYABLE EXPENSE ACCRUAL- | ZZ | ZZ | (1,345,486.39) | | (1,345,486.39) |
| 4 | CD.AA | 283150 | FAS 106-CURRENT | CD/ZZ | AA/ZZ | 3,716,616.61 | | 3,716,616.61 |
| 4 | CD.AA | 283152 | FAS 106-CURRENT | CD | AA | (104,910.97) | | (104,910.97) |
| 4 | CD.AA | 283153 | FAS 106-CURRENT | CD | AA | 896,198.68 | | 896,198.68 |
| 4 | CD.AA Total | | | | | 85,488,249.44 | 0.00 | 85,488,249.44 |
| 4 | CD.AN | 232700 | WA/ID-PROJECT SHARE | CD/ZZ | AA/ZZ | (21,327.86) | | (21,327.86) |
| 4 | CD.AN | 232710 | WA/ID-GIFT CERTIFICATES | ZZ | ZZ | (36,232.50) | | (36,232.50) |
| 4 | CD.AN | 236220 | WA/ID MOTOR VEHICLE TX - WASHI | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AN | 236230 | WA/ID MOTOR VEHICLE TX - IDAH | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | CD.AN Total | | | | | (57,560.36) | 0.00 | (57,560.36) |
| 4 | CD.ID | 236100 | TAXES OTHER THAN INC-WA/ID & O | CD | ID | (14,356.10) | | (14,356.10) |
| 4 | CD.ID | 241000 | PAYROLL TAX PAYABLE | CD | ID | 0.00 | | 0.00 |
| 4 | CD.ID | 241200 | SALES TAX PAYABLE | CD | ID | (228.41) | | (228.41) |
| 4 | CD.ID Total | | | | | (14,584.51) | 0.00 | (14,584.51) |
| 4 | CD.WA | 236100 | TAXES OTHER THAN INC-WA/ID & O | CD | WA | (989,299.54) | | (989,299.54) |
| 4 | CD.WA | 236500 | TAXES OTHER THAN INC-WA/ID & O | CD | WA | 0.00 | | 0.00 |
| 4 | CD.WA | 241000 | PAYROLL TAX PAYABLE | CD | WA | 0.00 | | 0.00 |
| 4 | CD.WA | 241200 | SALES TAX PAYABLE | CD | WA | (4,159.51) | | (4,159.51) |
| 4 | CD.WA | 242780 | AVISTA GRANTS ENG SUSTAIN WSU- | CD | WA | (22,272.15) | | (22,272.15) |
| 4 | CD.WA | 242790 | MISC LIAB-MOBIUS | CD | WA | 0.00 | | 0.00 |
| 4 | CD.WA Total | | | | | (1,015,731.20) | 0.00 | (1,015,731.20) |
| 4 | ED.AN | 190200 | ADFIT INJURY AND DAMAGE | ED | AN | 37,799.17 | | 37,799.17 |
| 4 | ED.AN | 228200 | ACCUM PROV FOR INJURY & DAMAGE | ED | AN | (10,890,802.31) | | (10,890,802.31) |
| 4 | ED.AN | 232135 | ACCTS PAY-LDC GAS BROKER FEES | ED | AN | 0.00 | | 0.00 |
| 4 | ED.AN | 242300 | MISC LIAB-FERC ADMIN FEE ACC | ED | AN | (698,408.70) | | (698,408.70) |
| 4 | ED.AN | 242310 | MISC LIAB-FERC ELEC ADMIN CHG | ED | AN | (189,649.59) | | (189,649.59) |
| 4 | ED.AN Total | | | | | (11,741,061.43) | 0.00 | (11,741,061.43) |
| 4 | ED.ID | 190449 | ADFIT RATE REFUND | ED | ID | 0.16 | | 0.16 |
| 4 | ED.ID | 228210 | PAYMENT/REFUND INJURY & DAMAGE | ED | ID | 2,610,014.34 | | 2,610,014.34 |
| 4 | ED.ID | 229000 | RATE REFUND LIABILITY | ED | ID | 0.00 | | 0.00 |
| 4 | ED.ID | 283150 | FAS 106-CURRENT | ED | ID | 0.00 | | 0.00 |
| 4 | ED.ID Total | | | | | 2,610,014.50 | 0.00 | 2,610,014.50 |
| 4 | ED.MT | 228210 | PAYMENT/REFUND INJURY & DAMAGE | ED | MT | 2,901.14 | | 2,901.14 |
| 4 | ED.MT Total | | | | | 2,901.14 | 0.00 | 2,901.14 |
| 4 | ED.WA | 190449 | ADFIT RATE REFUND | ED | WA | 179,199.34 | | 179,199.34 |
| 4 | ED.WA | 228210 | PAYMENT/REFUND INJURY & DAMAGE | ED | WA | 8,097,886.83 | | 8,097,886.83 |
| 4 | ED.WA | 229000 | RATE REFUND LIABILITY | ED | WA | 0.00 | | 0.00 |
| 4 | ED.WA | 229020 | RATE REFUND LIABILITY-REMAND | ED | WA | (853,331.46) | | (853,331.46) |
| 4 | ED.WA | 241200 | SALES TAX PAYABLE | ED | WA | 0.00 | | 0.00 |
| 4 | ED.WA | 283150 | FAS 106-CURRENT | ED | WA | 0.00 | | 0.00 |
| 4 | ED.WA Total | | | | | 7,423,754.71 | 0.00 | 7,423,754.71 |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount | Adjustment | Revised |
|-------------------|--------------------|---------|-----------------------------------|-----------|-----------|------------------------|-------------|------------------------|
| 4 | GD.AA | 142510 | CUST ACCT REC-UNBILLED REV GAS | ZZ | ZZ | 12,802,308.00 | | 12,802,308.00 |
| 4 | GD.AA | 142600 | CUST ACCT REC-RESALE GAS | ZZ | ZZ | 8,017,004.40 | | 8,017,004.40 |
| 4 | GD.AA | 143503 | ACCUM PROV FOR INJURY & DAMAGE | ZZ | ZZ | 25,106.98 | | 25,106.98 |
| 4 | GD.AA | 228200 | ACCUM PROV FOR INJURY & DAMAGE | GD | AA | 0.00 | | 0.00 |
| 4 | GD.AA | 232130 | ACCTS PAY-GAS SUPPLY TRANSACTI | ZZ | ZZ | (18,220,490.51) | | (18,220,490.51) |
| 4 | GD.AA | 232135 | ACCTS PAY-LDC GAS BROKER FEES | ZZ | ZZ | 0.00 | | 0.00 |
| 4 | GD.AA | 232140 | ACCTS PAY-GAS RESEARCH INSTITU | ZZ | ZZ | 41,549.22 | | 41,549.22 |
| 4 | GD.AA | 232545 | ACCTS PAY-JACKSON PRAIRIE STOR | ZZ | ZZ | (550,962.37) | | (550,962.37) |
| 4 | GD.AA Total | | | | | 2,114,515.72 | 0.00 | 2,114,515.72 |
| 4 | GD.AN | 190200 | ADFIT INJURY AND DAMAGE | GD | AN | 10,500.00 | | 10,500.00 |
| 4 | GD.AN | 228200 | ACCUM PROV FOR INJURY & DAMAGE | GD | AN | (3,821,192.72) | | (3,821,192.72) |
| 4 | GD.AN Total | | | | | (3,810,692.72) | 0.00 | (3,810,692.72) |
| 4 | GD.ID | 190305 | ADFIT DEPRECIATION STUDY DEFERRAL | GD | ID | 1,422.69 | | 1,422.69 |
| 4 | GD.ID | 190449 | ADFIT RATE REFUND | GD | ID | 0.00 | | 0.00 |
| 4 | GD.ID | 228210 | PAYMENT/REFUND INJURY & DAMAGE | GD | ID | 1,448,894.00 | | 1,448,894.00 |
| 4 | GD.ID | 229000 | RATE REFUND LIABILITY | GD | ID | 0.00 | | 0.00 |
| 4 | GD.ID | 254305 | DEPRECIATION STUDY DEFERRAL | GD | ID | (6,774.72) | | (6,774.72) |
| 4 | GD.ID Total | | | | | 1,443,541.97 | 0.00 | 1,443,541.97 |
| 4 | GD.WA | 190449 | ADFIT RATE REFUND | GD | WA | 79,991.68 | | 79,991.68 |
| 4 | GD.WA | 228210 | PAYMENT/REFUND INJURY & DAMAGE | GD | WA | 2,322,298.73 | | 2,322,298.73 |
| 4 | GD.WA | 229000 | RATE REFUND LIABILITY | GD | WA | (249,070.42) | | (249,070.42) |
| 4 | GD.WA | 229000 | RATE REFUND LIABILITY | GD | WA | (131,842.33) | | (131,842.33) |
| 4 | GD.WA | 241200 | SALES TAX PAYABLE | GD | WA | 0.00 | | 0.00 |
| 4 | GD.WA | 242770 | LOW INCOME ENERGY ASSIST | GD | WA | (851,430.54) | | (851,430.54) |
| 4 | GD.WA | 283150 | FAS 106-CURRENT | GD | WA | 0.00 | | 0.00 |
| 4 | GD.WA Total | | | | | 1,169,947.12 | 0.00 | 1,169,947.12 |
| 4 Total | | | | | | 83,613,294.38 | 0.00 | 83,613,294.38 |
| 20 | ED.ID | 236100 | TAXES OTHER THAN INC-WA/ID & O | ED | ID | (5,122,010.32) | | (5,122,010.32) |
| 20 | ED.ID Total | | | | | (5,122,010.32) | 0.00 | (5,122,010.32) |
| 20 | ED.MT | 236100 | TAXES OTHER THAN INC-WA/ID & O | ED | MT | (7,425,447.95) | | (7,425,447.95) |
| 20 | ED.MT Total | | | | | (7,425,447.95) | 0.00 | (7,425,447.95) |
| 20 | ED.OR | 236100 | TAXES OTHER THAN INC-WA/ID & O | ED | OR | 423,586.18 | | 423,586.18 |
| 20 | ED.OR Total | | | | | 423,586.18 | 0.00 | 423,586.18 |
| 20 | ED.WA | 236100 | TAXES OTHER THAN INC-WA/ID & O | ED | WA | (17,530,893.53) | | (17,530,893.53) |
| 20 | ED.WA Total | | | | | (17,530,893.53) | 0.00 | (17,530,893.53) |
| 20 | GD.ID | 236100 | TAXES OTHER THAN INC-WA/ID & O | GD | ID | (1,447,140.85) | | (1,447,140.85) |
| 20 | GD.ID Total | | | | | (1,447,140.85) | 0.00 | (1,447,140.85) |
| 20 | GD.OR | 236100 | TAXES OTHER THAN INC-WA/ID & O | GD | OR | (32,899.56) | | (32,899.56) |
| 20 | GD.OR Total | | | | | (32,899.56) | 0.00 | (32,899.56) |
| 20 | GD.WA | 236100 | TAXES OTHER THAN INC-WA/ID & O | GD | WA | (4,591,927.30) | | (4,591,927.30) |
| 20 | GD.WA Total | | | | | (4,591,927.30) | 0.00 | (4,591,927.30) |

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

| Allocation Factor | Assigned Svc.Jur | Account | Account Description | Input Svc | Input Jur | Sum Averaged Amount | Adjustment | Revised |
|--------------------|------------------|---------|---------------------|-----------|-----------|------------------------|---------------|------------------------|
| 20 Total | | | | | | (35,726,733.33) | 0.00 | (35,726,733.33) |
| Grand Total | | | | | | \$86,722,838.13 | \$0.00 | \$86,722,838.13 |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC ADJUSTMENTS TO NET PLANT | E-APL-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description (Accounts) | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|--|--------------------|---------------|---------------|------------------------|-------------|---------------|-------------------|-------------|-------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-PLT | NET ELECTRIC PLANT IN SERVICE | 1,377,343,729 | 1,100,987,134 | 2,478,330,863 | 945,075,302 | 722,693,522 | 1,667,768,824 | 432,268,427 | 378,293,612 | 810,562,039 |
| | OTHER ADJUSTMENTS | | | | | | | | | |
| 4 | Regulatory Asset - AFUDC (182332) | 757,537 | 2,665,431 | 3,422,968 | 654,079 | 1,844,185 | 2,498,264 | 103,458 | 821,246 | 924,704 |
| 4 | Accumulated Amortization - AFUDC (182318) | (53,553) | (213,817) | (267,370) | (43,944) | (147,938) | (191,882) | (9,609) | (65,879) | (75,488) |
| 99 | Colstrip 3 AFUDC Reallocation | 0 | 0 | 0 | (65,332) | 0 | (65,332) | 65,332 | 0 | 65,332 |
| 99 | Colstrip Common AFUDC (186100) | 3,466,641 | 0 | 3,466,641 | 1,110,999 | 0 | 1,110,999 | 2,355,642 | 0 | 2,355,642 |
| 99 | Colstrip Disallowed AFUDC (111100) | (3,219,024) | 0 | (3,219,024) | (1,031,642) | 0 | (1,031,642) | (2,187,382) | 0 | (2,187,382) |
| 99 | Boulder Park Disallowed Plant (101050) | (2,600,000) | 0 | (2,600,000) | 0 | 0 | 0 | (2,600,000) | 0 | (2,600,000) |
| 99 | Boulder Park Disallowed Accumulated Depr (108050) | 1,823,395 | 0 | 1,823,395 | 0 | 0 | 0 | 1,823,395 | 0 | 1,823,395 |
| 99 | ADFIT - Boulder Park Disallowed (190040) | 163,087 | 0 | 163,087 | 0 | 0 | 0 | 163,087 | 0 | 163,087 |
| 99 | Investment in WNP3 Exchange Power (124900, 124930) | 544,173 | 0 | 544,173 | 544,173 | 0 | 544,173 | 0 | 0 | 0 |
| 99 | ADFIT - WNP3 Exchange Power (283120) | (97,837) | 0 | (97,837) | (97,837) | 0 | (97,837) | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - WA (182382) | 215,500 | 0 | 215,500 | 215,500 | 0 | 215,500 | 0 | 0 | 0 |
| 99 | AMI Existing Meters/ERTs Deferred A/D (108121) | (2,243,369) | 0 | (2,243,369) | (2,243,369) | 0 | (2,243,369) | 0 | 0 | 0 |
| 99 | CDA Lake Settlement - ID (186382) | 38,719 | 0 | 38,719 | 0 | 0 | 0 | 38,719 | 0 | 38,719 |
| 99 | ADFIT - CDA Lake Settlement - Direct (283382) | (53,387) | 0 | (53,387) | (45,256) | 0 | (45,256) | (8,131) | 0 | (8,131) |
| 99 | CDA CDR Fund - Direct (182324) | 15,676 | 0 | 15,676 | 15,676 | 0 | 15,676 | 0 | 0 | 0 |
| 99 | ADFIT - CDA CDR Fund - Direct (283324) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Spokane River Relicensing (182322) | 110,577 | 0 | 110,577 | 103,331 | 0 | 103,331 | 7,246 | 0 | 7,246 |
| 99 | ADFIT - Spokane River Relicensing (283322) | (23,207) | 0 | (23,207) | (21,688) | 0 | (21,688) | (1,519) | 0 | (1,519) |
| 99 | Spokane River PM&Es (182323) | 99,359 | 0 | 99,359 | 65,615 | 0 | 65,615 | 33,744 | 0 | 33,744 |
| 99 | ADFIT - Spokane River PM&Es (283323) | (20,880) | 0 | (20,880) | (13,794) | 0 | (13,794) | (7,086) | 0 | (7,086) |
| 99 | Montana Riverbed Settlement (186360) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFIT - Montana Riverbed Settlement (283365) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Lancaster Generation (182312) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | ADFIT - Lancaster Generation (283312) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Weatherization Loans - Sandpoint (124350) | 59,355 | 0 | 59,355 | 0 | 0 | 0 | 59,355 | 0 | 59,355 |
| 4 | Customer Advances (252000) | (2,104,750) | (12,159) | (2,116,909) | (932,032) | (8,413) | (940,445) | (1,172,718) | (3,746) | (1,176,464) |
| 2 | Rate Base - Regulatory Liability-Non-plant Excess | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip-Plant Adjustment (101027) | (537,452) | 0 | (537,452) | 0 | 0 | 0 | (537,452) | 0 | (537,452) |
| 99 | Colstrip-Plant Adjustment Accum. Amort. (108027) | (3,823,586) | 0 | (3,823,586) | 0 | 0 | 0 | (3,823,586) | 0 | (3,823,586) |
| 99 | Colstrip-Regulatory Asset (182327) | 1,031,963 | 0 | 1,031,963 | 0 | 0 | 0 | 1,031,963 | 0 | 1,031,963 |
| 99 | Colstrip-Regulatory Liability (254027) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | Colstrip-Plant Adjustment ADFIT (190027) | 848,337 | 0 | 848,337 | 0 | 0 | 0 | 848,337 | 0 | 848,337 |
| 99 | Colstrip Reg Asset ADFIT (283376) | (149,231) | 0 | (149,231) | 0 | 0 | 0 | (149,231) | 0 | (149,231) |
| 99 | Colstrip ARO (317000P) | 2,645,307 | 0 | 2,645,307 | 0 | 0 | 0 | 2,645,307 | 0 | 2,645,307 |
| 99 | Colstrip ARO A/D (317000A) | (192,467) | 0 | (192,467) | 0 | 0 | 0 | (192,467) | 0 | (192,467) |
| 99 | Colstrip ARO Liability (230027) | (3,006,384) | 0 | (3,006,384) | 0 | 0 | 0 | (3,006,384) | 0 | (3,006,384) |
| 99 | Colstrip ARO ADFIT (190376) | 631,341 | 0 | 631,341 | 0 | 0 | 0 | 631,341 | 0 | 631,341 |
| 99 | Colstrip ARO ADFIT (283377) | (482,110) | 0 | (482,110) | 0 | 0 | 0 | (482,110) | 0 | (482,110) |
| 99 | Customer Deposits (235199) | (1,998,549) | 0 | (1,998,549) | (1,998,549) | 0 | (1,998,549) | 0 | 0 | 0 |
| C-WKC | Working Capital | 65,854,411 | 0 | 65,854,411 | 44,462,479 | 0 | 44,462,479 | 21,391,932 | 0 | 21,391,932 |
| 99 | DSM Programs (186710) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER ADJUSTMENTS | 57,697,850 | 2,439,455 | 60,137,305 | 40,678,409 | 1,687,834 | 42,366,243 | 17,019,441 | 751,621 | 17,771,062 |
| | NET RATE BASE | 1,435,041,579 | 1,103,426,589 | 2,538,468,168 | 985,753,711 | 724,381,356 | 1,710,135,067 | 449,287,868 | 379,045,233 | 828,333,101 |

ALLOCATION RATIOS:

| | | | |
|-------|----|-------------------------------|----------|
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% |
| E-ALL | 99 | Not Allocated | 0.000% |

| |
|---------|
| 69.189% |
| 0.000% |

| |
|---------|
| 30.811% |
| 0.000% |

| MIZUHO | | | | | | |
|--------|----------------|------------------------|------------------------------|----------------------------|---|--------------------|
| | Ending Balance | Monthly Avg Balance | Interest Income/(Expense) | Effective Interest Rate | Calculated Interest- Bearing Balance | Monthly Avg Bal |
| 201812 | 32,776,409 | | 10,964 | 0.0008 | 14,035,417 | |
| 201901 | 21,783,808 | 27,280,108 | 10,811 | 0.0008 | 13,839,223 | 13,937,320 |
| 201902 | 30,797,453 | 26,290,630 | 9,200 | 0.0008 | 11,777,115 | 12,808,169 |
| 201903 | 38,282,494 | 34,539,974 | 14,136 | 0.0008 | 18,096,087 | 14,936,601 |
| 201904 | 19,107,754 | 28,695,124 | 7,737 | 0.0008 | 9,904,007 | 14,000,047 |
| 201905 | 16,465,288 | 17,786,521 | 5,350 | 0.0008 | 6,848,500 | 8,376,253 |
| 201906 | 14,045,005 | 15,255,146 | 4,501 | 0.0008 | 5,761,575 | 6,305,037 |
| 201907 | 6,681,229 | 10,363,117 | 4,923 | 0.0008 | 6,301,664 | 6,031,619 |
| 201908 | 1,664,255 | 4,172,742 | 3,168 | 0.0008 | 4,055,153 | 5,178,408 |
| 201909 | 2,030,510 | 1,847,382 | 2,581 | 0.0008 | 3,304,634 | 3,679,893 |
| 201910 | (326,611) | 851,950 | - | 0.0008 | - | 1,652,317 |
| 201911 | 3,499,724 | 1,586,556 | 1,061 | 0.0008 | 1,358,711 | 679,356 |
| 201912 | 4,060,552 | 3,780,138 | 1,037 | 0.0008 | 1,327,233 | 1,342,972 |
| | | <u>14,370,782</u> | | | | <u>7,410,666</u> |

Adjustment - Reduction to Working Capital Rate Base:

| | |
|-----------|------------------|
| Mizuho | 7,410,666 |
| Wells | <u>273,750</u> |
| Total ADJ | <u>7,684,416</u> |

| | |
|-------------------|------------------|
| WA Electric Share | 3,752,470 |
|-------------------|------------------|

| | |
|--------------|------------------|
| WA Gas Share | 1,144,287 |
|--------------|------------------|

| |
|-------------|
| WELLS FARGO |
|-------------|

| | Ending Balance | Monthly Avg Balance | Interest Income/(Expense) | Effective Interest Rate | Calculated Interest-Bearing Balance | Monthly Avg Bal |
|--------|----------------|------------------------|------------------------------|-------------------------------|---|--------------------|
| 201812 | 45,249,083 | | 686 | 0.001667 | 411,600 | |
| 201901 | 30,715,503 | 37,982,293 | 945 | 0.001667 | 567,000 | 489,300 |
| 201902 | 32,466,098 | 31,590,800 | (963) | 0.001667 | 577,800 | 572,400 |
| 201903 | 33,981,370 | 33,223,734 | (1,745) | 0.001667 | 1,047,000 | 812,400 |
| 201904 | 21,450,206 | 27,715,788 | 238 | 0.001667 | 142,800 | 594,900 |
| 201905 | 18,350,267 | 19,900,237 | (250) | 0.001667 | 150,000 | 146,400 |
| 201906 | 12,128,967 | 15,239,617 | - | 0.001667 | - | 75,000 |
| 201907 | 8,041,681 | 10,085,324 | 314 | 0.001667 | 188,400 | 94,200 |
| 201908 | 2,419,671 | 5,230,676 | 11 | 0.001667 | 6,600 | 97,500 |
| 201909 | 2,875,330 | 2,647,501 | (178) | 0.001667 | 106,800 | 56,700 |
| 201910 | 2,023,303 | 2,449,317 | 20 | 0.001667 | 12,000 | 59,400 |
| 201911 | 5,337,658 | 3,680,481 | (429) | 0.001667 | 257,400 | 134,700 |
| 201912 | 3,751,343 | 4,544,500 | (78) | 0.001667 | 46,800 | 152,100 |
| | | <u>16,190,856</u> | | | | <u>273,750</u> |

Note: To compute the calculated interest-bearing balance, interest expense was changed to an absolute value.

FERC Accounts 134122 – Other Special Deposits Mizuho and 134123 – Other Special Deposits Wells

Wells Fargo Securities, LLC (Wells) and Mizuho Securities USA, LLC (Mizuho) are registered futures commission merchants (FCM) with the Commodity Futures Trading Commission (CFTC) and members of the National Futures Association (NFA). Avista transacts futures-based swaps for power and natural gas, through ICE (Intercontinental Exchange) Futures Europe, one of the derivative exchanges and Swap Execution Facilities whom both Wells and Mizuho are clearing members.

Clearing members stand in the middle of each trade and become the central counterparty to the trade, thereby guaranteeing financial performance of the contract, mitigating counterparty risk for Avista, and providing more liquid markets. Transactions executed on these exchanges are financially cleared through either Wells or Mizuho. There are stringent requirements including minimum capital levels, operational and technical abilities, and risk management competence that FCM's must meet and maintain to be clearing members.

When Avista enters into a financial transaction, the transaction is assessed initial margin, based on published rates by the Exchange for each futures product (i.e. Mid C Pwr, Mid C Peak, Nymex Alberta, Nymex Malin, etc.) and cash is posted to either Wells or Mizuho into Avista's segregated accounts. Initial margins represent a theoretical loss that could occur over a specified time based on historical price volatility. In addition, transactions are marked to market (MTM) daily to ensure adequate margin which may require an additional deposit to Wells or Mizuho. Avista wires funds to or receives funds from Wells and Mizuho daily. The funds are cumulative of changes in initial margin, MTM changes, fees (commissions, clearing, NFA, etc.), and profit or loss of settled transactions with the net deficit/excess amount either being wired or received.

Minimal interest is calculated by Wells and Mizuho on a minimal portion of Avista's account in slightly different manners. Wells calculates interest daily using the margin excess or deficit amount, based on the 90 day T-Bill rate. Mizuho calculates interest daily using the difference between the ending account balance and the open trade equity balance. The interest income or interest expense is credited or debited to Avista's accounts after month end by Wells and Mizuho.

As described above, for the deposits in FERC Accounts 134122 and 134123, only a minimal portion of the balances earn minimal interest. Avista has determined that of the system AMA balances of \$30.6 million included in these two accounts, approximately \$7.7 million effectively earned interest. Therefore, the Company is proposing to remove Washington's share of these balances that were "interest-bearing" from working capital. WA electric share is \$3.752 million and WA natural gas share is \$1.144 million that will be removed from working capital rate base. The remaining balances included in working capital in FERC Accounts 134122 and 134123 represent the non-interest bearing portion of the account balances. Please see spreadsheet called "WellsMizuho- Calculate Interest-Bearing Amount-2019" for the calculation of the interest-bearing amounts.

This method of treatment is consistent with that discussed with WA Staff (B. Erdahl) and supported within Ms. Erdahl's Working Capital Direct testimony in Docket UE-190334 et al.

| Sum of Transaction Amount | | FERC Account 419000 | FERC Account Description 431100 | Grand Total |
|-------------------------------------|-------------------|------------------------------|------------------------------------|-----------------|
| Transaction Description | Accounting Period | INTEREST AND DIVIDEND INCOME | OTHER INTEREST EXP | |
| Mizuho Interest Income | 201901 | (10,964) | | (10,964) |
| | 201902 | (10,811) | | (10,811) |
| | 201903 | (9,200) | | (9,200) |
| | 201904 | (14,136) | | (14,136) |
| | 201905 | (7,737) | | (7,737) |
| | 201906 | (5,350) | | (5,350) |
| | 201907 | (4,501) | | (4,501) |
| | 201908 | (4,923) | | (4,923) |
| | 201909 | (3,168) | | (3,168) |
| | 201910 | (2,581) | | (2,581) |
| | 201912 | (1,061) | | (1,061) |
| | 202001 | (1,037) | | (1,037) |
| Mizuho Interest Income Total | | (75,468) | | (75,468) |
| WF Interest Expense | 201903 | | 963 | 963 |
| | 201904 | | 1,745 | 1,745 |
| | 201906 | | 250 | 250 |
| | 201910 | | 178 | 178 |
| | 201912 | | 429 | 429 |
| | 202001 | | 78 | 78 |
| WF Interest Expense Total | | | 3,643 | 3,643 |
| WF Interest Income | 201901 | (686) | | (686) |
| | 201902 | (945) | | (945) |
| | 201905 | (238) | | (238) |
| | 201908 | (314) | | (314) |
| | 201909 | (11) | | (11) |
| | 201911 | (20) | | (20) |
| WF Interest Income Total | | (2,213) | | (2,213) |
| Grand Total | | (77,681) | 3,643 | (74,038) |

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

| Line No. | DESCRIPTION | Remove AMI Rate Base E-AMI |
|--------------------------------|-------------------------------------|-------------------------------------|
| | Adjustment Number | 1.04 |
| | Workpaper Reference | E-AMI |
| 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 | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | - |
| 25 | Total Electric Expenses | - |
| 26 | OPERATING INCOME BEFORE FIT | - |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | - |
| 28 | Debt Interest | 251 |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$251) |
| RATE BASE | | |
| PLANT IN SERVICE | | |
| 32 | Intangible | (\$30,225) |
| 33 | Production | - |
| 34 | Transmission | - |
| 35 | Distribution | (19,146) |
| 36 | General | (8,297) |
| 37 | Total Plant in Service | (57,668) |
| ACCUMULATED DEPRECIATION/AMORT | | |
| 38 | Intangible | 4,432 |
| 39 | Production | - |
| 40 | Transmission | - |
| 41 | Distribution | 546 |
| 42 | General | 1,200 |
| 43 | Total Accumulated Depreciation | 6,178 |
| 44 | NET PLANT | (51,490) |
| 45 | DEFERRED TAXES | 3,384 |
| 46 | Net Plant After DFIT | (48,106) |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | (182) |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | (\$48,288) |

| WA Electric | | | | | |
|-------------|--------------------|---------------------------|--------------------|-----------------------------|---------------------------------|
| | <u>Plant Cost</u> | <u>Plant A/D</u> | <u>Plant ADFIT</u> | <u>Reg Asset- AFUDC</u> | <u>Reg Asset- AFUDC A/D</u> |
| | <u>FERC 101000</u> | <u>FERC 108000/111000</u> | <u>FERC 282900</u> | <u>FERC 182332</u> | <u>FERC 182318</u> |
| 12/31/2018 | 41,365,660 | (3,067,117) | (2,820,085) | 144,067 | (5,133) |
| 1/31/2019 | 44,114,493 | (3,519,545) | (2,905,061) | 144,067 | (5,133) |
| 2/28/2019 | 47,291,908 | (4,000,521) | (3,000,471) | 144,067 | (5,133) |
| 3/31/2019 | 50,978,125 | (4,510,802) | (3,095,881) | 144,067 | (5,133) |
| 4/30/2019 | 51,507,324 | (5,036,253) | (3,194,281) | 144,067 | (5,133) |
| 5/31/2019 | 55,404,632 | (5,574,344) | (3,292,470) | 154,500 | (5,220) |
| 6/30/2019 | 56,868,232 | (6,127,252) | (3,388,717) | 151,750 | (5,370) |
| 7/31/2019 | 58,605,592 | (6,684,690) | (3,485,257) | 149,069 | (7,784) |
| 8/31/2019 | 61,903,348 | (7,182,526) | (3,564,543) | 149,069 | (7,865) |
| 9/30/2019 | 64,771,713 | (7,775,574) | (3,660,115) | 149,205 | (9,088) |
| 10/31/2019 | 69,041,121 | (8,389,650) | (3,756,955) | 149,205 | (9,170) |
| 11/30/2019 | 72,468,793 | (9,027,292) | (3,870,815) | 151,416 | (9,270) |
| 12/31/2019 | 76,766,276 | (9,561,793) | (3,960,277) | 1,272,537 | (144,869) |
| | 57,668,437 | (6,178,575) | (3,383,729) | 194,899 | (12,441) |

Net Regulatory Asset

182,457

Note:

The AMA rate base included in ROO, including plant, A/D, ADFIT and regulatory asset (AFUDC) will be removed from CBR results.

Avista

1)AMI ADJ-2019 CBR.xlsx

Rate Base

| WA Natural Gas | | | | | |
|----------------|--------------------|---------------------------|--------------------|-----------------------------|---------------------------------|
| | <u>Plant Cost</u> | <u>Plant A/D</u> | <u>Plant ADFIT</u> | <u>Reg Asset- AFUDC</u> | <u>Reg Asset- AFUDC A/D</u> |
| | <u>FERC 101000</u> | <u>FERC 108000/111000</u> | <u>FERC 282900</u> | <u>FERC 182332</u> | <u>FERC 182318</u> |
| 12/31/2018 | 14,377,965 | (933,320) | (852,478) | 40,933 | (1,458) |
| 1/31/2019 | 14,898,603 | (1,076,559) | (877,551) | 40,933 | (1,458) |
| 2/28/2019 | 16,176,167 | (1,228,233) | (905,649) | 40,933 | (1,458) |
| 3/31/2019 | 18,189,751 | (1,391,962) | (933,747) | 40,933 | (1,458) |
| 4/30/2019 | 18,934,943 | (1,564,159) | (963,107) | 40,933 | (1,458) |
| 5/31/2019 | 19,969,593 | (1,741,389) | (992,070) | 43,897 | (1,483) |
| 6/30/2019 | 22,376,816 | (1,928,135) | (1,021,374) | 43,116 | (1,526) |
| 7/31/2019 | 22,950,292 | (2,121,901) | (1,050,074) | 42,354 | (2,212) |
| 8/31/2019 | 24,061,779 | (2,297,640) | (1,073,521) | 42,354 | (2,235) |
| 9/30/2019 | 25,250,504 | (2,503,593) | (1,102,100) | 42,354 | (2,582) |
| 10/31/2019 | 25,245,647 | (2,713,163) | (1,129,953) | 42,354 | (2,605) |
| 11/30/2019 | 26,207,219 | (2,925,393) | (1,158,833) | 42,354 | (2,628) |
| 12/31/2019 | 28,958,728 | (3,104,782) | (1,178,781) | 403,176 | (47,710) |
| | 21,327,472 | (1,959,265) | (1,018,634) | 57,048 | (3,807) |
| | | | | | 53,240 |

Note:

The AMA rate base included in ROO, including plant, A/D, ADFIT and regulatory asset (AFUDC) will be removed from CBR results.

AMENDED ACCOUNTING PETITION – ATTACHMENT B
AVISTA UTILITIES
DOCKET NOS. UE-170327 and UG-170328

A. Deferral of Depreciation Expense on Advanced Metering Infrastructure (AMI):

1. The company may defer actual depreciation expense on its Advance Metering Infrastructure (AMI) plant investment¹ beginning in the month that the first transfers to plant of AMI investment occurs, and would continue monthly until such plant is included in retail rates in a future general rate case (GRC) proceeding.
2. The AMI deferred depreciation balance will accrue a carrying charge, on a monthly basis, equal to the current Federal Energy Regulatory Commission (FERC) rate, presently at 3.96 percent, annually.² The carrying charge will cease when recovery begins in a future rate proceeding.
3. The company may record the monthly depreciation expense in FERC Account 182.3, Other Regulatory Assets. The deferred carrying charge will be recorded in a separate regulatory asset account which will not earn interest and with the potential for independent recovery methods.
4. Two years after the initial meters are installed, Avista will provide a comprehensive status update reporting its use of the AMI system. This report should demonstrate how the AMI system benefits operational efficiency, increases customer reliability, impacts on power costs, and any other benefits. Also, Avista will report on the current status of deployment, the current expected completion date, and most recent expected cost to complete installations. Avista's report will contain a detailed analysis of AMI system costs and benefits relative to each customer rate class.
5. The above report will be an element in a prudence determination for the AMI project in whole. A request to determine prudence, including all necessary prudence requirements, may be filed simultaneously with the report with the intent of reaching an expedient prudence determination.
6. Recovery of the deferred depreciation balance, including accrued interest, may be proposed in a GRC with an effective date after an affirmative determination of the project's prudence.
7. The deferrals of depreciation and the carrying charges do not constitute pre-approval of the AMI project or its prudence, and is not a guarantee of recovery.

B. Deferral of undepreciated net book value of existing natural gas communicating modules (ERTs):

1. The company may defer the undepreciated net book value of existing natural gas communicating modules (consistent with the accounting treatment that Avista obtained on its existing electric meters) that will be retired as part of the AMI project.
 - a. As the natural gas communicating modules are removed from service the company may transfer the undepreciated balance (investment less accumulated depreciation) of those modules to a separate FERC Account 182.3, Other Regulatory Assets.

¹ AMI plant investment includes, but is not limited to, advanced meter deployment, metering communication network, meter data collection system, meter data management system and data analytics.

² <https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>

**AMENDED ACCOUNTING PETITION – ATTACHMENT B
AVISTA UTILITIES
DOCKET NOS. UE-170327 and UG-170328**

- b. The calculation of the proper amount to record in FERC Account 182.3 would involve a continuation of depreciation for those modules that remain in service during the change-out period.
 2. The company will file for recovery of the regulatory asset balance within a future GRC proceeding. The deferral of undepreciated net book value of existing natural gas communicating modules is not pre-approval and does not guarantee recovery.
- C. Authorization of Meter Data Management System (MDM) software depreciable life of 12.5-years, and depreciable lives for AMI electric meters and gas modules:**
1. The company will use a depreciable life of 12.5-years (8.0 percent depreciation rate) for its Meter Data Management system software.
 2. Before Avista begins deferring depreciation expense for AMI electric meters and gas modules, the company will file a depreciation study to establish depreciable lives and rates for the AMI electric meters and gas modules.
- D. Depreciation Expense in rates:**
1. The company will track revenues collected through rates related to existing electric meters and gas modules during the deferral period through to the company's request for recovery because rates will continue to recover costs related to existing electric meters and gas modules after they are replaced and their costs deferred.

Service Date: September 14, 2017

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

AVISTA CORPORATION,

Petitioner,

For An Accounting Order Authorizing
Deferred Accounting Treatment related to
Advanced Metering Infrastructure and
Approval of Depreciation Rate

DOCKET UE-170327

DOCKET UG-170328

ORDER 01

ORDER GRANTING AMENDED
PETITION

BACKGROUND

- 1 On May 1, 2017, Avista Corporation (Avista or Company) filed with the Washington Utilities and Transportation Commission (Commission) a petition requesting an order authorizing deferred accounting treatment of both the remaining net book value of its existing natural gas communicating modules and the revenue requirement related to the future deployment of its Advanced Metering Infrastructure (AMI) (Petition). Avista also requests that the Commission approve a depreciable life of 12.5 years for the software component of the meter data management system of its AMI project, with a depreciation rate of 8.0 percent.
- 2 Avista plans to deploy advanced metering to approximately 250,000 electric and 160,000 natural gas customers, encompassing all of its Washington service area. Avista intends to begin its rollout of the advanced meters and new gas communication modules by 2018, and expects to complete the full implementation by 2021. Avista estimates Washington’s share of the full project capital expenditure costs to be \$165.4 million.
- 3 Following discussions with Commission staff (Staff) and other stakeholders, Avista filed an Amended Petition on September 7, 2017, that narrowed the scope of its request for deferred accounting treatment.¹ In summary, the Amended Petition:

¹ On September 7, 2017, Avista filed an Amended Petition, accompanied by Attachment B, which revises its original Petition. That same day, Avista filed a replacement page, Substitute Page 1, to Attachment B. References to Avista’s “Amended Petition” incorporate both revisions.

- a) No longer requests deferral of the full revenue requirement for AMI, but instead more narrowly requests deferral of only the depreciation expense and carrying costs;
 - b) Requires the Company to provide a comprehensive project status report containing a detailed analysis using actual operational data of the AMI system's costs and benefits relative to each customer rate class;
 - c) Requests that the undepreciated net book value of existing gas communicating modules be deferred consistent with the authorized deferral of existing electric meters;²
 - d) Requests a depreciable life of 12.5 years for its meter data management system software; and
 - e) Specifies that a prudence determination of the AMI project will be made in a future general rate case.
- 4 Both Public Counsel and the Industrial Customers of Northwest Utilities (ICNU) filed comments related to the Amended Petition. Public Counsel raised concerns that Avista is “attempting to set up a process in these dockets that will allow for piecemeal prudence determination.”³ Public Counsel argues that “piecemeal prudence” is problematic because AMI is a costly investment and Avista should be required to first demonstrate that the costs of the entire investment are outweighed by benefits that are realized, or very likely to be realized. Public Counsel further notes that the Company's proposed project status report does not alleviate its concerns regarding “piecemeal prudence.”
- 5 Public Counsel also recommends the Commission reject Avista's proposed depreciation schedule for its software because the Company did not present a depreciation study or any evidence that 12.5 years is the appropriate depreciation schedule for the AMI software.
- 6 Finally, Public Counsel notes that it has no objection to the proposed natural gas retirements being treated the same as the electric retirements of existing infrastructure.
- 7 ICNU supports the Company's Amended Petition, and places significant importance on the proposed comprehensive reporting, which will provide a granular analysis of AMI costs and investments. ICNU further expresses its appreciation that the Amended Petition notes in multiple places that both prudence and cost recovery will be addressed in future

² Deferral of the Company's existing electric meters was authorized in Docket UE-160100.

³ Public Counsel's Second Comments, p. 3 (September 11, 2017).

proceedings, and that no prudence determinations are being requested at this time.

8 At the Commission's regularly scheduled open meeting on September 14, 2017, Public Counsel argued that AMI is a costly investment for which benefits will not be realized until the meters are fully deployed, and that shareholders, not ratepayers, should bear the risk of that investment.

9 Staff reviewed the Company's filing and recommends the Commission approve the Amended Petition for several reasons. First, the Amended Petition is consistent with the Commission's practice to allow deferral of certain expenses rather than the Company's full revenue requirement, as originally proposed. Second, the comprehensive project status report will describe how AMI is being used and quantify any known costs and benefits. Finally, the revised Petition preserves the opportunity for the Company to recover AMI depreciation expenses and carrying costs without guaranteeing recovery of such costs.

DISCUSSION

10 We agree with Staff's recommendation and grant Avista's Amended Petition for the reasons set out below.

11 First, as the Company's AMI project is deployed, certain components will begin to serve customers prior to full build-out, which creates an important distinction from most major plant additions – such as generation assets – that are not typically useful until fully constructed. The nature of the technology at issue here, which will become used and useful on a rolling basis, is distinguishable, and does not lend itself to traditional accounting treatment. Granting the Company's Amended Petition, which allows for deferral of only depreciation and carrying charges, will appropriately mitigate regulatory lag for a project that provides incremental benefits to customers.

12 Second, the Company's comprehensive project status report will allow Staff an opportunity, outside the context of a contested proceeding, to engage in informal discussions with the Company. Moreover, as ICNU notes, the report will benefit all interested parties because it will provide an update on Avista's AMI deployment process that includes actual data related to the costs and benefits of the project.

13 Third, we approve the Company's proposed treatment of its natural gas communicating modules consistent with the treatment previously approved for retirement of the

Company's electric meters.

- 14 Finally, we approve the Company's proposed 12.5 year depreciation schedule for its AMI software. As the Company noted, this schedule is consistent with industry standards for the retirement of such a system. The Commission, however, retains the discretion to modify the depreciation schedule in the context of a future regulatory proceeding if such a modification is supported by evidence in the record.
- 15 We share Staff's concerns about the potential for double recovery of certain costs. For example, certain expenses related to existing electric meters would be deferred when the new meters are installed while remaining in current rates. Avista's Amended Petition, however, allows for a more detailed examination of exactly which AMI costs should be recovered in a future proceeding when actual costs and benefits are known.
- 16 Although we understand Public Counsel's concerns related to "piecemeal prudence" determinations, our decision in no way constitutes a preapproval of the Company's AMI investment, and the Commission makes no finding regarding the prudence of the investment. Avista's Amended Petition expressly recognizes that a determination of prudence and the eligibility for recovery of any costs associated with the Company's AMI investment will be addressed in a future regulatory proceeding.
- 17 Further, approving the Company's Amended Petition does not create an expectation of recovery of the deferred amounts. As the Commission stated in Order 01 in Docket UE-160100, related to Avista's Petition to defer undepreciated amounts for changed-out electric meters, "the Federal Energy Regulatory Commission's Uniform System of Accounts guidance on the recording of 'regulatory assets' does not provide any guarantee that amounts recorded in a regulatory asset account will be recoverable in a future period."⁴ Accordingly, as we stated in that proceeding, no party should interpret our decision here to imply that amounts deferred under the Company's Amended Petition will be granted full cost recovery in a future general rate case.
- 18 Overall, we find that the Amended Petition provides a fair and reasonable solution that mitigates the effects of regulatory lag without eliminating it entirely. Accordingly, we find that the Company's Amended Petition is in the public interest and should be granted.

⁴ Order 01, Order Granting Amended Accounting Petition Subject to Conditions, *In the Matter of the Petition of Avista Corp.*, Docket UE-160100, ¶ 7 (Mar. 15, 2016).

FINDINGS AND CONCLUSIONS

- 19 (1) The Commission is an agency of the State of Washington vested by statute with the authority to regulate the rates, rules, regulations, practices, accounts, securities, transfers of property and affiliated interests of public service companies, including electric companies.
- 20 (2) Avista is an electric company and a public service company subject to Commission jurisdiction.
- 21 (3) WAC 480-07-370(1)(b), allows companies to file petitions, including the Petition and Amended Petition Avista filed in these dockets.
- 22 (4) Staff has reviewed the Petition and the Amended Petition in Dockets UE-170327 and UG-170328, including related work papers.
- 23 (5) Staff recommends the Commission grant Avista's Amended Petition because it reasonably resolves the issue of regulatory lag for the Company's multi-year AMI project.
- 24 (6) This matter came before the Commission at its regularly scheduled meeting on September 14, 2017.
- 25 (7) After reviewing Avista's Petition filed in Docket UE-170327 on May 1, 2017, as revised on September 7, 2017, and giving due consideration to all relevant matters and for good cause shown, the Commission finds that Avista's Amended Petition is consistent with the public interest and should be granted.

ORDER**THE COMMISSION ORDERS:**

- 26 (1) Avista Corporation's Petition seeking deferred accounting treatment related to its investment in Advanced Metering Infrastructure as described in Attachment B to its Petition, as amended on September 7, 2017, and replacement page to Attachment B, Substitute Page 1, also amended on September 7, 2017, is granted.

- 27 (2) This Order shall not affect the Commission's authority over rates, services, accounts, valuations, estimates, or determination of costs on any matters that may come before it. Nor shall this Order Granting Amended Petition be construed as an agreement to any estimate, determination of costs, valuation of property claimed or asserted or to the possible recovery of, or return on, the amounts deferred to the regulatory asset.
- 28 (3) The Commission retains jurisdiction over the subject matter and Avista Corporation to effectuate the provisions of this Order.

DATED at Olympia, Washington, and effective September 14, 2017.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Chairman

ANN E. RENDAHL, Commissioner

JAY M. BALASBAS, Commissioner

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

| Line No. | DESCRIPTION | Eliminate B & O Taxes |
|--------------------------------|-------------------------------------|-----------------------------|
| | Adjustment Number | 2.01 |
| | Workpaper Reference | E-EBO |
| REVENUES | | |
| 1 | Total General Business | (\$18,871) |
| 2 | Interdepartmental Sales | - |
| 3 | Sales for Resale | - |
| 4 | Total Sales of Electricity | (18,871) |
| 5 | Other Revenue | (14) |
| 6 | Total Electric Revenue | (18,885) |
| 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 | (18,805) |
| 16 | Total Distribution | (18,805) |
| 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 | (18,805) |
| 26 | OPERATING INCOME BEFORE FIT | (80) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (17) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$63) |
| 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
ELIMINATE B & O TAXES
Twelve Months Ended December 31, 2019
ELECTRIC**

| | <u>Washington</u> | |
|--|---------------------------|---|
| General Business Revenue | | |
| B&O Taxes Collected through Schedule 58 | 18,946,175 | |
| B&O Taxes Collected through Schedule 58A | (74,939) | |
| Net B&O Taxes Collected through Schedule 58 and 58A | <u>18,871,236</u> | |
| Other Revenue | | |
| B&O Taxes Collected through Schedule 58 | 13,639 | |
| B&O Taxes Collected through Schedule 58A | 0 | |
| Net B&O Taxes Collected through Schedule 58 and 58A | <u>13,639</u> | |
| Total B&O Taxes Collected | | 18,884,875 |
| Expense per Account 408.12 | E-EBO-5 18,880,001 | |
| Adjustments to 408120 | <u>0</u> | |
| Expense per Account 408.12 | 18,880,001 | |
| Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192 | E-EBO-2 (74,939) | |
| Net B&O Taxes Expensed | | <u>18,805,062</u> |
| Net Impact on NOI Before FIT | | (79,813) |
| <i>(before ID SIT)</i> | | |

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

**AVISTA UTILITIES
B & O TAX COLLECTED
Twelve Months Ended December 31, 2019
ELECTRIC**

| DESCRIPTION | CLASS | Schedule 58 | Schedule 58A | Total |
|--------------------------------------|-------|----------------|---------------------|-------------------|
| <i>(1)</i> | | | | |
| WASHINGTON-E6 | | | | |
| GENERAL BUSINESS | | | | |
| Residential | 1 | 8,407,232 | E-EBO-4 (30,671) | 8,376,561 |
| Commercial | 21 | 9,542,653 | E-EBO-4 (42,146) | 9,500,507 |
| Industrial-Firm-Misc | 31 | 776,850 | E-EBO-4 0 | 776,850 |
| -Firm-Pumping | 39 | 6,858 | E-EBO-4 (1,404) | 5,453 |
| Street Lighting | 51 | 212,583 | E-EBO-4 (718) | 211,865 |
| Total General Business | | 18,946,175 | (74,939) | 18,871,236 |
| OTHER REVENUES | | | | |
| -Theft of Service | 18 | 0 | 0 | 0 |
| -Energy Exchanger | 61-63 | 0 | 0 | 0 |
| -Service Revenue | 83 | 0 | 0 | 0 |
| -Rent Electric Prop. | 85 | 13,639 | E-EBO-3 0 | 13,639 |
| Total Other Revenues | | 13,639 | 0 | 13,639 |
| TOTAL | | 18,959,814 | (74,939) | 18,884,875 |
| <i>(2) Reverse Interdepartmental</i> | 80 | E-EBO-3 857 | E-EBO-3 | 857 |

(1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: _____

Electric Revenue Meters Report by Location

Rate Schedule Num:058

| Jur | Ferc Acct | Revenue Class | Revenue Amt | | | | | | | | | | | | | |
|-------|-----------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------|
| | | | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 | 201908 | 201909 | 201910 | 201911 | 201912 | 12 Month Total | |
| WA | 440000 | 01 RESIDENTIAL | 913,939.10 | 851,172.24 | 933,220.06 | 658,095.52 | 557,625.18 | 523,125.18 | 581,914.63 | 631,256.13 | 615,738.49 | 580,256.07 | 680,170.88 | 880,718.30 | 8,407,231.78 | E-EBO-2 |
| | 442200 | 21 FIRM COMMERCIAL | 806,451.26 | 773,732.20 | 812,302.07 | 749,175.61 | 731,216.66 | 778,430.60 | 825,588.03 | 859,707.02 | 837,037.78 | 781,969.28 | 748,226.71 | 838,815.61 | 9,542,652.83 | E-EBO-2 |
| | 442300 | 31 FIRM- INDUSTRIAL | 62,630.89 | 61,825.51 | 61,363.30 | 61,464.60 | 61,059.87 | 65,235.03 | 66,735.45 | 70,291.92 | 69,850.56 | 65,155.46 | 63,927.65 | 67,309.49 | 776,849.73 | E-EBO-2 |
| | | 39 FIRM-PUMPING-IRRIGATION ONLY | 448.12 | 469.33 | 465.59 | 297.89 | 534.92 | 824.10 | 1,152.31 | 1,001.91 | 836.92 | 312.16 | 253.69 | 260.59 | 6,857.53 | E-EBO-2 |
| | 444000 | 51 LIGHTING-PUBLIC STREET AND HIWAY | 18,159.18 | 18,321.65 | 18,263.22 | 18,318.11 | 18,317.80 | 18,385.94 | 18,340.70 | 17,175.12 | 16,988.63 | 16,991.79 | 17,006.15 | 16,315.13 | 212,583.42 | E-EBO-2 |
| | 448000 | 80 INTERDEPARTMENT REVENUE | 125.92 | 111.07 | 109.27 | 89.48 | 68.59 | 44.23 | 46.48 | 43.36 | 46.62 | 41.03 | 58.55 | 72.87 | 857.47 | E-EBO-2 |
| | 454000 | 85 MISC-RENT FROM ELECTRIC PROPERTY | 1,136.56 | 1,136.56 | 1,136.56 | 1,136.56 | 1,136.56 | 1,136.56 | 1,136.56 | 1,136.56 | 1,136.56 | 1,136.56 | 1,136.56 | 1,136.56 | 13,638.72 | E-EBO-2 |
| | | | 1,802,891.03 | 1,706,768.56 | 1,826,860.07 | 1,488,577.77 | 1,369,959.58 | 1,387,181.64 | 1,494,914.16 | 1,580,612.02 | 1,541,635.56 | 1,445,862.35 | 1,510,780.19 | 1,804,628.55 | 18,960,671.48 | |
| Total | | | 1,802,891.03 | 1,706,768.56 | 1,826,860.07 | 1,488,577.77 | 1,369,959.58 | 1,387,181.64 | 1,494,914.16 | 1,580,612.02 | 1,541,635.56 | 1,445,862.35 | 1,510,780.19 | 1,804,628.55 | 18,960,671.48 | |

Electric Revenue Meters Report by Location

Rate Schedule Num:058A

| Jur | Ferc Acct | Revenue Class | Period | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 | 201908 | 201909 | 201910 | 201911 | 201912 | 12 Month Total |
|--------------|-----------|------------------|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|
| WA | 440000 | 01 RESIDENTIAL | | -3,666.15 | -3,463.83 | -3,705.76 | -2,612.91 | -2,138.17 | -1,814.24 | -1,703.78 | -1,761.72 | -1,701.50 | -2,020.17 | -2,606.62 | -3,476.10 | (30,670.95) E-EBO-2 |
| | 442200 | 21 FIRM COMMERC | | -4,643.90 | -4,608.38 | -5,040.76 | -3,440.95 | -3,058.47 | -2,528.07 | -2,701.77 | -2,726.37 | -2,566.47 | -2,842.21 | -3,563.38 | -4,425.36 | (42,146.09) E-EBO-2 |
| | 442300 | 39 FIRM-PUMPING- | | -88.54 | -83.08 | -88.08 | -120.90 | -117.82 | -142.90 | -159.05 | -172.41 | -154.95 | -91.18 | -87.73 | -97.62 | (1,404.26) E-EBO-2 |
| | 444000 | 51 LIGHTING-PUBL | | -63.15 | -62.54 | -62.32 | -62.21 | -62.28 | -62.72 | -59.50 | -56.78 | -56.60 | -56.63 | -56.65 | -56.65 | (718.03) E-EBO-2 |
| Total | | | | (8,461.74) | (8,217.83) | (8,896.92) | (6,236.97) | (5,376.74) | (4,547.93) | (4,624.10) | (4,717.28) | (4,479.52) | (5,010.19) | (6,314.38) | (8,055.73) | (74,939.33) |

| Ferc Acct Service | | Jurisdiction | Transaction Amount | Electric | Gas North | Gas South |
|-------------------|----|--------------|---------------------------|-------------------|------------------|------------------|
| 408120 | ED | ID | 3,543,617 | 3,543,617 | 0 | 0 |
| | | WA | 18,880,001 E-EBO-1 | 18,880,001 | 0 | 0 |
| | | | 22,423,619 | 22,423,619 | 0 | 0 |
| GD | | ID | 1,126,190 | 0 | 1,126,190 | 0 |
| | | OR | 3,622,928 | 0 | | 3,622,928 |
| | | WA | 5,242,186 | 0 | 5,242,186 | 0 |
| | | | | 9,991,304 | 0 | 6,368,376 |
| Total | | | 32,414,923 | 22,423,619 | 6,368,376 | 3,622,928 |

Expense per Account 408.12 in General Ledger

Prep by: _____

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

| Line No. | DESCRIPTION | Restate Property Tax E-RPT |
|--------------------------------|-------------------------------------|-------------------------------------|
| | Adjustment Number | 2.02 |
| | Workpaper Reference | E-RPT |
| 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 | 351 |
| 12 | Total Production & Transmission | 351 |
| Distribution | | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | 650 |
| 16 | Total Distribution | 650 |
| 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 | 1,001 |
| 26 | OPERATING INCOME BEFORE FIT | (1,001) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (210) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$791) |
| 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 |

| | PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC | | | | | | ALLOCATION | | |
|---------------------------|---|-----------|------------|-----------|----------|------------|----------------------|-----------------|------------|
| | Washington | Idaho | Montana | Oregon | Colstrip | Total | 65.64% Washington | 34.36% Idaho | Total |
| Actual Per Results | | | | | | | | | |
| P/T: | | | | | | | | | |
| 408150 | 3,171,431 | 1,307,486 | 9,749,570 | 3,380,090 | 2,863 | 17,611,440 | 11,560,149 | 6,051,291 | 17,611,440 |
| 408180 | 2,692,481 | 1,566,547 | 1,776,805 | 12,906 | - | 6,048,739 | 3,970,392 | 2,078,347 | 6,048,739 |
| P/T Total | 5,863,912 | 2,874,033 | 11,526,375 | 3,392,995 | 2,863 | 23,660,179 | 15,530,541 | 8,129,638 | 23,660,179 |
| Dist: | | | | | | | | | |
| 408170 | 7,080,705 | 3,115,158 | 11,534 | - | - | 10,207,398 | 7,080,705 | 3,115,158 | 10,195,864 |
| Actual Per Results | 12,944,617 | 5,989,192 | 11,537,909 | 3,392,995 | 2,863 | 33,867,577 | 22,611,246 | 11,244,796 | 33,856,043 |

| Current Period | | | | | | | | | | |
|-----------------------|------------|------------|------------|-----------|--------|------------|------------|------------|------------|-------|
| | Expense | Washington | Idaho | Montana | Oregon | Colstrip | Total | Washington | Idaho | Total |
| P/T: | | | | | | | | | | |
| 408150 | 3,462,775 | 1,302,066 | 9,749,570 | 3,380,090 | 2,863 | 17,897,364 | 11,747,830 | 6,149,534 | 17,897,364 | |
| 408180 | 2,940,481 | 1,566,547 | 1,776,805 | 12,906 | - | 6,296,739 | 4,133,180 | 2,163,560 | 6,296,740 | |
| P/T | 6,403,256 | 2,868,613 | 11,526,375 | 3,392,995 | 2,863 | 24,194,104 | 15,881,010 | 8,313,094 | 24,194,104 | |
| Dist: | | | | | | | | | | |
| 408170 | 7,731,175 | 3,115,158 | 11,534 | - | - | 10,857,868 | 7,731,175 | 3,126,692 | 10,857,868 | |
| | 14,134,431 | 5,983,772 | 11,537,909 | 3,392,995 | 2,863 | 35,051,971 | 23,612,185 | 11,439,786 | 35,051,972 | |

| Restating Adjustment | | | | | | | | | |
|-----------------------------|------------|---------|---------|--------|----------|-----------|------------|---------|-----------|
| | Washington | Idaho | Montana | Oregon | Colstrip | Total | Washington | Idaho | Total |
| P/T: | | | | | | | | | |
| 408150 | 291,344 | (5,420) | - | - | - | 285,924 | 187,681 | 98,243 | 285,924 |
| 408180 | 248,000 | - | - | - | - | 248,000 | 162,788 | 85,213 | 248,001 |
| P/T | 539,344 | (5,420) | - | - | - | 533,924 | 350,469 | 183,456 | 533,925 |
| Dist: | | | | | | | | | |
| 408170 | 650,470 | - | - | - | - | 650,470 | 650,470 | - | 650,470 |
| | 1,189,814 | (5,420) | - | - | - | 1,184,394 | 1,000,939 | 183,456 | 1,184,395 |

Prep by: _____

| Sum of Transaction Amount - 2019 Actual in GL | | | | | | | | | | | | | |
|--|--------------------------------|-------|-----------|------------|-----------|-------------|-------------|-----------|-----------|-----------|-----------|-------------|--|
| | | ED | | | | | | GD | | | | Grand Total | |
| FERC Account | FERC Account Description | AN | ID | MT | OR | WA | Total | ID | OR | WA | Total | | |
| 408150 | TAXES OTHER THAN INC-PROD PROP | 2,863 | 1,307,486 | 9,749,570 | 3,380,090 | 3,171,431 | 17,611,440 | | | | 0 | 17,611,440 | |
| 408170 | TAXES OTHER THAN INC-DIST PROP | | 3,115,158 | 11,534 | | 7,080,705 | 10,207,398 | 1,655,639 | 4,318,910 | 2,844,901 | 8,819,449 | 19,026,847 | |
| 408180 | TAXES OTHER THAN INC-TRANS PRO | | 1,566,547 | 1,776,805 | 12,906 | 2,692,481 | 6,048,739 | | | | 0 | 6,048,739 | |
| 408190 | TAXES OTHER THAN INC - STORAGE | | | | | | 0 | | | 520,576 | 520,576 | 520,576 | |
| Grand Total | | 2,863 | 5,989,192 | 11,537,909 | 3,392,995 | 12,944,617 | 33,867,577 | 1,655,639 | 4,318,910 | 3,365,477 | 9,340,026 | 43,207,603 | |
| Costs for prior-period recorded in 2019-need to remove | | | | | | | | | | | | | |
| | | ED | | | | | | GD | | | | Grand Total | |
| FERC Account | FERC Account Description | AN | ID | MT | OR | WA | Total | ID | OR | WA | Total | | |
| 408150 | TAXES OTHER THAN INC-PROD PROP | - | 5,420 | - | - | (456,642) | (451,222) | - | - | - | - | (451,222) | |
| 408170 | TAXES OTHER THAN INC-DIST PROP | - | - | - | - | (1,019,523) | (1,019,523) | - | - | (517,210) | (517,210) | (1,536,734) | |
| 408180 | TAXES OTHER THAN INC-TRANS PRO | - | - | - | - | (387,680) | (387,680) | - | - | - | - | (387,680) | |
| 408190 | TAXES OTHER THAN INC - STORAGE | - | - | - | - | - | - | - | - | 38,691 | 38,691 | 38,691 | |
| Grand Total | | - | 5,420 | - | - | (1,863,845) | (1,858,425) | - | - | (478,519) | (478,519) | (2,336,944) | |
| Costs for 2019 recorded in 2020-need to add | | | | | | | | | | | | | |
| | | ED | | | | | | GD | | | | Grand Total | |
| FERC Account | FERC Account Description | AN | ID | MT | OR | WA | Total | ID | OR | WA | Total | | |
| 408150 | TAXES OTHER THAN INC-PROD PROP | - | - | - | - | (165,298) | (165,298) | - | - | - | - | (165,298) | |
| 408170 | TAXES OTHER THAN INC-DIST PROP | - | - | - | - | (369,053) | (369,053) | - | - | (211,934) | (211,934) | (580,987) | |
| 408180 | TAXES OTHER THAN INC-TRANS PRO | - | - | - | - | (139,679) | (139,679) | - | - | - | - | (139,679) | |
| 408190 | TAXES OTHER THAN INC - STORAGE | - | - | - | - | - | - | - | - | (68,102) | (68,102) | (68,102) | |
| Grand Total | | - | - | - | - | (674,031) | (674,031) | - | - | (280,036) | (280,036) | (954,067) | |
| Revised 2019 Costs | | | | | | | | | | | | | |
| | | ED | | | | | | GD | | | | Grand Total | |
| FERC Account | FERC Account Description | AN | ID | MT | OR | WA | Total | ID | OR | WA | Total | | |
| 408150 | TAXES OTHER THAN INC-PROD PROP | 2,863 | 1,302,066 | 9,749,570 | 3,380,090 | 3,462,775 | 17,897,364 | 0 | 0 | 0 | 0 | 17,897,364 | |
| 408170 | TAXES OTHER THAN INC-DIST PROP | 0 | 3,115,158 | 11,534 | 0 | 7,731,175 | 10,857,868 | 1,655,639 | 4,318,910 | 3,150,177 | 9,124,726 | 19,982,593 | |
| 408180 | TAXES OTHER THAN INC-TRANS PRO | 0 | 1,566,547 | 1,776,805 | 12,906 | 2,940,481 | 6,296,739 | 0 | 0 | 0 | 0 | 6,296,739 | |
| 408190 | TAXES OTHER THAN INC - STORAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 413,783 | 413,783 | 413,783 | |
| Grand Total | | 2,863 | 5,983,772 | 11,537,909 | 3,392,995 | 14,134,431 | 35,051,971 | 1,655,639 | 4,318,910 | 3,563,960 | 9,538,509 | 44,590,480 | |
| This is a summary. See file with detail from GL and pivot table. | | | | | | | | | | | | | |

Sum of Transaction Amount

| FERC Account | Transaction Description | ED ID | ED WA | GD WA | Grand Total |
|--------------|--|----------|-------------|-----------|-------------|
| 408150 | ID 2018 Thermal Property Tax Close Out | 50 | | | 50 |
| | Idaho Property Tax rebate 2018 | 5,370 | | | 5,370 |
| | WA ED 2018 Hydro Property Tax | | (324,309) | | (324,309) |
| | WA ED 2018 Other Property Tax | | (44,732) | | (44,732) |
| | WA ED 2018 Thermal Property Tax | | (87,601) | | (87,601) |
| 408170 | Wa ED 2018 Distribution Property Tax | | (1,019,523) | | (1,019,523) |
| | WA Gas 2018 Property Tax | | | (517,210) | (517,210) |
| 408180 | WA ED 2018 Transmission Property Tax | | (387,680) | | (387,680) |
| 408190 | WA Gas 2018 Property Tax - Storage | | | 38,691 | 38,691 |
| Grand Total | | 5,420 | (1,863,845) | (478,519) | (2,336,944) |

These costs were recorded in 2019 but were for 2018.

| Sum of Transaction Amount | | | Service | Jurisdiction | |
|---------------------------|--------------|-----------------------------------|------------------|------------------|------------------|
| Accounting Year | FERC Account | Transaction Description | ED | GD WA | |
| 2020 | 408150 | WA 2019 Hydro Property Tax | (117,395) | | |
| | | WA 2019 Other Property Tax | (16,192) | | |
| | | WA 2019 Thermal Property Tax | <u>(31,710)</u> | | |
| | 408150 Total | | <u>(165,298)</u> | | |
| | 408170 | Wa 2019 Distribution Property Tax | (369,053) | | |
| | | WA 2019 Property Tax | | | <u>(211,934)</u> |
| | 408170 Total | | <u>(369,053)</u> | <u>(211,934)</u> | |
| | 408180 | WA 2019 Forest Assessment | 655 | | |
| | | WA 2019 Transmission Property Tax | <u>(140,335)</u> | | |
| | 408180 Total | | <u>(139,679)</u> | | |
| | 408190 | WA 2019 Property Tax - Storage | | | <u>(68,102)</u> |
| | 408190 Total | | | | <u>(68,102)</u> |
| 2020 Total | | | <u>(674,031)</u> | <u>(280,036)</u> | |

These costs were recorded in 2020 but were for 2019.

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

| Line No. | DESCRIPTION | Uncollect. Expense |
|--------------------------------|-------------------------------------|-----------------------|
| | Adjustment Number | 2.03 |
| | Workpaper Reference | E-UE |
| 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 | 1,437 |
| 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 | 1,437 |
| 26 | OPERATING INCOME BEFORE FIT | (1,437) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (302) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$1,135) |
| 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
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019**

CALCULATION OF ADJUSTMENT:

| | <u>SYSTEM</u> | <u>WASHINGTON</u> | <u>IDAHO</u> |
|------------------------------|----------------|-------------------|--------------|
| ELECTRIC | | | |
| Actual Net Write-offs (1) | 2,451,986 | 1,822,064 | 629,922 |
| Less: | | | |
| Accrual for Write-offs (2) | 587,746 C-UE-2 | 385,168 | 202,578 |
| Net Under (Over) Accrued | 1,864,240 | 1,436,896 | 427,344 |
| Allocation Note 2: Customers | 100.000% | 65.533% | 34.467% |
| GAS | | | |
| Actual Net Write-offs (1) | 642,896 | 491,374 | 151,522 |
| Less: | | | |
| Accrual for Write-offs (2) | 491,051 C-UE-2 | 325,277 | 165,774 |
| Net Under (Over) Accrued | 151,845 | 166,097 | (14,252) |
| Allocation Note 2: Customers | 100.000% | 66.241% | 33.759% |

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

ALLOCATION OF WRITE-OFFS TO SERVICES:

| | Sales to Ultimate Customers (1) | Percent | Allocated Net Write-offs (2) |
|--------------------------|---------------------------------|----------|------------------------------|
| | (a) | (b) | (c) |
| WASHINGTON TOTALS | | | |
| Electric | 547,776,885 C-UE-3 | 78.760% | 1,822,064 |
| Gas | 147,734,982 C-UE-3 | 21.240% | 491,374 |
| Total | 695,511,868 | 100.000% | 2,313,438 |
| IDAHO TOTALS | | | |
| Electric | 262,394,266 C-UE-3 | 80.610% | 629,922 |
| Gas | 63,112,614 C-UE-3 | 19.390% | 151,522 |
| Total | 325,506,880 | 100.000% | 781,444 |
| Total Company | 1,021,018,748 | | 3,094,882 |

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.
- (2) Allocated Write-offs from Account 144xxx Query.

| | <u>Acct 144 Sub</u> | <u>Amount</u> | |
|------------------------------|---------------------|--------------------|---------|
| <u>Washington</u> | | | |
| Write-Offs WA | 200 | 3,428,744 C-UE-2 | |
| Reinstatements/Recoveries W | 200 | (1,115,306) C-UE-2 | |
| | | 2,313,438 | |
| <u>Idaho</u> | | | |
| Write-Offs ID | 200 | 1,040,464 C-UE-2 | |
| Reinstatements/Recoveries ID | 200 | (259,020) C-UE-2 | |
| | | 781,444 | |
| | | 3,094,882 | 0 check |

Prep by: _____ 1st Review: _____

Date: 9/23/2020 Mgr. Review: _____

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019**

| ACTUAL | | | | | ACCRUAL | | Write-Offs | | | | | Reinstatements/Recoveries | | | | | |
|------------|------------------|------------------|--------------------|------------------|-----------------------|----------------|----------------|---------|---------|--------|--------|---------------------------|----------|-----------|---------|----------|----------|
| WRITE-OFFS | | REINSTATEMENTS | | | UNCOLLECTIBLE EXPENSE | | ED.ID | ED.WA | GD.ID | GD.OR | GD.WA | ED.ID | ED.WA | GD.ID | GD.OR | GD.WA | |
| 144200 | 144200 | 144200 | 144200 | | 904000 | 904000 | | | | | | | | | | | |
| ED/GD | ED/GD | ED/GD | ED/GD | | E1 | G1 | | | | | | | | | | | |
| WA | ID | WA | ID | | AN | AN | | | | | | | | | | | |
| 201901 | 232,086 | 72,703 | (63,282) | (15,677) | 201901 | 203,059 | 241,087 | 61,756 | 209,098 | 10,948 | 15,615 | 22,988 | (13,177) | (52,289) | (2,500) | (7,008) | (10,994) |
| 201902 | 174,940 | 34,795 | (118,861) | (30,091) | 201902 | 174,006 | 113,067 | 30,528 | 151,735 | 4,266 | 15,077 | 23,205 | (25,784) | (97,550) | (4,307) | (8,607) | (21,311) |
| 201903 | 231,610 | 74,851 | (121,314) | (31,613) | 201903 | 751,243 | 113,067 | 63,004 | 199,355 | 11,847 | 25,142 | 32,255 | (25,807) | (103,008) | (5,805) | (15,523) | (18,306) |
| 201904 | 346,509 | 80,923 | (95,555) | (27,109) | 201904 | (53,344) | 340,417 | 67,389 | 307,649 | 13,534 | 44,752 | 38,860 | (22,547) | (79,571) | (4,562) | (10,783) | (15,984) |
| 201905 | 234,724 | 86,000 | (122,022) | (10,705) | 201905 | 189,246 | 122,969 | 70,606 | 197,426 | 15,394 | 48,718 | 37,299 | (8,416) | (110,584) | (2,290) | (5,251) | (11,439) |
| 201906 | 386,620 | 127,788 | (109,943) | (30,519) | 201906 | (1,723,518) | (744,835) | 106,521 | 325,173 | 21,266 | 60,571 | 61,447 | (25,315) | (89,262) | (5,204) | (12,931) | (20,681) |
| 201907 | 437,432 | 151,622 | (78,599) | (19,443) | 201907 | 104,404 | 67,840 | 126,130 | 361,501 | 25,491 | 64,370 | 75,931 | (15,828) | (64,930) | (3,616) | (5,959) | (13,669) |
| 201908 | 324,456 | 125,034 | (97,033) | (19,573) | 201908 | 681,640 | 67,840 | 103,638 | 272,871 | 21,396 | 80,776 | 51,586 | (16,391) | (81,243) | (3,182) | (9,116) | (15,790) |
| 201909 | 251,748 | 117,296 | (35,675) | (11,320) | 201909 | - | - | 101,888 | 214,481 | 15,408 | 41,784 | 37,267 | (10,337) | (28,248) | (983) | (8,829) | (7,427) |
| 201910 | 325,932 | 75,186 | (132,999) | (29,540) | 201910 | 104,404 | 67,840 | 64,675 | 279,593 | 10,510 | 1,128 | 46,340 | (24,708) | (106,304) | (4,833) | (13,780) | (26,695) |
| 201911 | 194,236 | 51,817 | (74,045) | (15,448) | 201911 | 104,404 | 67,840 | 48,068 | 174,560 | 3,749 | 6,325 | 19,675 | (12,591) | (61,640) | (2,857) | (3,513) | (12,405) |
| 201912 | 288,450 | 42,448 | (65,976) | (17,982) | 201912 | 52,202 | 33,920 | 37,305 | 255,804 | 5,143 | 22,695 | 32,646 | (14,312) | (53,600) | (3,670) | (5,844) | (12,377) |
| | 3,428,744 | 1,040,464 | (1,115,306) | (259,020) | | 587,746 | 491,051 | | | | | | | | | | |
| | C-UE-1 | C-UE-1 | C-UE-1 | C-UE-1 | | C-UE-1 | C-UE-1 | | | | | | | | | | |

AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019

Adjustment No. _____
 Workpaper Ref. C-UE-3

Washington Electric Revenue

| | 440000 | 442200 | 442300 | 444000 | 448000 | 499%0 | |
|--------|----------------------|----------------------|---------------------|--------------------|--------------------|----------------|----------------------|
| | ED | ED | ED | ED | ED | ED | |
| | WA | WA | WA | WA | WA | WA | Total |
| 201901 | (27,263,168) | (19,449,889) | (5,111,277) | (401,154) | (116,289) | 210,403 | (52,131,374) |
| 201902 | (25,312,501) | (18,658,940) | (5,006,758) | (415,220) | (112,828) | 718,005 | (48,788,243) |
| 201903 | (27,807,429) | (19,611,120) | (4,813,373) | (411,793) | (117,583) | 2,737,167 | (50,024,131) |
| 201904 | (19,344,805) | (17,781,398) | (5,080,110) | (396,036) | (97,865) | 2,979,247 | (39,720,968) |
| 201905 | (16,388,720) | (17,466,215) | (5,038,048) | (415,311) | (93,338) | (1,129,762) | (40,531,394) |
| 201906 | (15,676,334) | (18,317,194) | (5,840,463) | (415,973) | (90,589) | (1,394,883) | (41,735,436) |
| 201907 | (17,420,332) | (19,502,527) | (5,932,801) | (413,843) | (94,630) | (2,093,689) | (45,457,822) |
| 201908 | (18,863,189) | (20,202,133) | (6,042,600) | (391,738) | (93,562) | (711,436) | (46,304,657) |
| 201909 | (17,990,424) | (19,867,203) | (6,046,280) | (387,913) | (101,400) | 3,823,078 | (40,570,142) |
| 201910 | (17,229,920) | (18,535,752) | (5,288,381) | (388,075) | (94,369) | (3,490,840) | (45,027,337) |
| 201911 | (20,213,381) | (18,051,688) | (5,181,940) | (384,881) | (96,222) | (2,319,733) | (46,247,846) |
| 201912 | (26,547,725) | (20,274,185) | (4,749,277) | (356,025) | (118,965) | 808,644 | (51,237,534) |
| | (250,057,929) | (227,718,244) | (64,131,309) | (4,777,963) | (1,227,642) | 136,201 | (547,776,885) |

C-UE-1

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2019**

Idaho Electric Revenue

| | 440000 | 442200 | 442300 | 444000 | 448000 | 499%0 | 440000 | 442200 | 448000 | |
|--------|----------------------|---------------------|---------------------|--------------------|------------------|------------------|-----------------|-----------------|-----------------|----------------------|
| | ED | ED | ED | ED | ED | ED | ED | ED | ED | |
| | ID | ID | ID | ID | ID | ID | MT | MT | MT | Total |
| 201901 | (13,042,795) | (8,038,967) | (3,433,669) | (223,276) | (24,046) | 678,188 | (2,247) | (6,094) | (5,302) | (24,098,208) |
| 201902 | (12,756,911) | (7,983,042) | (3,635,579) | (225,587) | (24,186) | 509,737 | (2,829) | (5,578) | (5,918) | (24,129,895) |
| 201903 | (13,022,321) | (8,025,653) | (3,368,002) | (226,088) | (23,228) | 764,460 | (2,673) | (5,480) | (5,988) | (23,914,972) |
| 201904 | (9,576,963) | (7,238,437) | (4,504,978) | (224,453) | (18,037) | 1,467,310 | (1,852) | (3,844) | (4,331) | (20,105,583) |
| 201905 | (7,726,921) | (6,760,046) | (4,208,777) | (222,358) | (15,006) | (141,758) | (1,140) | (2,502) | (2,003) | (19,080,510) |
| 201906 | (7,485,368) | (6,971,312) | (4,308,647) | (222,387) | (18,226) | (211,446) | (744) | (1,114) | (1,114) | (19,220,359) |
| 201907 | (7,899,767) | (7,236,456) | (4,144,892) | (221,133) | (19,379) | (853,386) | (608) | (1,083) | (1,016) | (20,377,719) |
| 201908 | (8,747,998) | (7,670,090) | (4,472,135) | (219,110) | (21,479) | (706,239) | (628) | (1,157) | (1,086) | (21,839,921) |
| 201909 | (8,095,464) | (7,637,751) | (4,519,327) | (214,964) | (13,607) | 2,140,198 | (581) | (1,239) | (1,040) | (18,343,775) |
| 201910 | (8,011,850) | (6,961,786) | (3,909,439) | (222,730) | (14,526) | (2,387,300) | (1,137) | (1,797) | (3,034) | (21,513,599) |
| 201911 | (10,281,848) | (7,371,269) | (4,503,812) | (212,666) | (19,792) | (1,701,172) | (1,696) | (2,655) | (4,414) | (24,099,323) |
| 201912 | (12,909,157) | (8,033,355) | (4,401,942) | (234,920) | (22,695) | (58,788) | (1,936) | (2,417) | (5,194) | (25,670,403) |
| | (119,557,362) | (89,928,163) | (49,411,198) | (2,669,672) | (234,206) | (500,196) | (18,070) | (34,961) | (40,439) | (262,394,266) |

C-UE-1

Prep by: _____ 1st Review _____

AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019

Washington Natural Gas Revenue

| | 480000 | 4812%0 | 481300 | 481400 | 484000 | 499%0 | 4893%0 | |
|--------|---------------------|---------------------|--------------------|---------------|------------------|------------------|--------------------|----------------------|
| | GD | GD | GD | GD | GD | GD | GD | |
| | WA | WA | WA | WA | WA | WA | WA | Total |
| 201901 | (13,140,470) | (6,206,909) | (169,226) | - | (30,583) | (124,679) | (495,713) | (20,167,581) |
| 201902 | (13,417,619) | (6,614,273) | (188,647) | - | (33,758) | (422,570) | (492,065) | (21,168,932) |
| 201903 | (14,692,770) | (7,022,933) | (190,839) | - | (34,640) | 6,152,737 | (497,527) | (16,285,974) |
| 201904 | (7,872,209) | (3,961,016) | (118,417) | - | (19,936) | 2,472,384 | (474,700) | (9,973,893) |
| 201905 | (5,134,408) | (2,346,537) | (89,253) | - | (11,140) | 1,888,888 | (410,976) | (6,103,426) |
| 201906 | (3,315,978) | (1,537,193) | (74,777) | - | (5,297) | 302,534 | (369,814) | (5,000,525) |
| 201907 | (3,047,994) | (1,400,825) | (71,285) | - | (4,319) | 87,310 | (363,063) | (4,800,176) |
| 201908 | (2,829,039) | (1,288,148) | (69,317) | - | (4,044) | (177,171) | (369,737) | (4,737,456) |
| 201909 | (2,965,298) | (1,361,498) | (106,676) | - | (3,903) | (1,151,500) | (400,324) | (5,989,200) |
| 201910 | (5,857,067) | (2,666,751) | (117,482) | - | (10,244) | (4,014,942) | (387,393) | (13,053,879) |
| 201911 | (9,942,196) | (4,688,017) | (164,504) | - | (19,452) | (2,758,935) | (463,343) | (18,036,447) |
| 201912 | (14,936,405) | (7,320,169) | (204,455) | - | (32,303) | 534,386 | (458,548) | (22,417,494) |
| | (97,151,452) | (46,414,269) | (1,564,879) | - | (209,620) | 2,788,442 | (5,183,204) | (147,734,982) |

C-UE-1

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019**

Adjustment No. _____
Workpaper Ref. C-UE-3

Idaho Natural Gas Revenue

| | 480000 | 4812%0 | 481300 | 481400 | 484000 | 499%0 | 4893%0 | |
|--------|---------------------|---------------------|--------------------|---------------|-----------------|----------------|------------------|---------------------|
| | GD | GD | GD | GD | GD | GD | GD | |
| | ID | ID | ID | ID | ID | ID | ID | Total |
| 201901 | (6,005,330) | (2,474,409) | (113,785) | - | (4,023) | (143,326) | (47,622) | (8,788,496) |
| 201902 | (6,474,463) | (2,652,093) | (119,699) | - | (4,162) | (366,040) | (53,335) | (9,669,792) |
| 201903 | (6,574,812) | (2,762,833) | (120,194) | - | (4,770) | 2,634,617 | (47,981) | (6,875,974) |
| 201904 | (3,767,171) | (1,546,656) | (93,181) | - | (2,526) | 982,667 | (51,415) | (4,478,282) |
| 201905 | (2,398,681) | (977,436) | (61,890) | - | (1,649) | 859,679 | (55,866) | (2,635,843) |
| 201906 | (1,514,295) | (639,867) | (60,848) | - | (796) | 132,727 | (47,828) | (2,130,906) |
| 201907 | (1,268,999) | (614,206) | (63,860) | - | (730) | 58,811 | (42,024) | (1,931,008) |
| 201908 | (1,136,623) | (586,608) | (69,757) | - | (694) | (82,154) | (41,631) | (1,917,468) |
| 201909 | (1,247,976) | (595,299) | (56,339) | - | (733) | (554,481) | (40,735) | (2,495,564) |
| 201910 | (2,730,306) | (1,060,687) | (94,040) | - | (1,580) | (1,914,417) | (58,324) | (5,859,355) |
| 201911 | (4,602,141) | (1,818,823) | (108,846) | - | (3,047) | (1,212,926) | (51,841) | (7,797,623) |
| 201912 | (6,351,326) | (2,528,749) | (130,622) | - | (4,159) | 531,165 | (48,612) | (8,532,303) |
| | (44,072,123) | (18,257,668) | (1,093,061) | - | (28,869) | 926,322 | (587,215) | (63,112,614) |

C-UE-1

Prep by: _____ 1st Review _____

| | | | | 144200 | 144200 | 144200 | 144200 | 144200 | 144990 Accumulated | 904 Uncollectible | 903 |
|--------------------|---|----------|-----------------|--------------|--------------|--------------|--------------|--------------|--------------------|-------------------|------------|
| | | 131 Cash | 142100 Customer | Accumulated | Accumulated | Accumulated | Accumulated | Accumulated | Provision for | Accounts (Bad | Customer |
| | | | A/R | Retail W/O's | Retail W/O's | Retail W/O's | Retail W/O's | Retail W/O's | Uncollectibles | Debts) | Accounts |
| | | | | ED.ID | ED.WA | GD.ID | GD.OR | GD.WA | CD.AA | CD.AA | Expense- |
| | | | | | | | | | | | Records & |
| | | | | | | | | | | | Collection |
| Balance 12/31/2018 | | | | 3,930,864 | 12,296,891 | 726,926 | 2,100,299 | 2,419,430 | (26,533,466) | | |
| 201901 | Record Provision for Uncollectible Accounts | | | | | | | | (333,333) | 333,333 | |
| 201902 | Record Provision for Uncollectible Accounts | | | | | | | | (333,333) | 333,333 | |
| 201903 | Record Provision for Uncollectible Accounts | | | | | | | | (333,334) | 333,334 | |
| 201904 | Record Provision for Uncollectible Accounts | | | | | | | | (333,333) | 333,333 | |
| 201905 | Record Provision for Uncollectible Accounts | | | | | | | | (362,526) | 362,526 | |
| 201906 | Record Provision for Uncollectible Accounts | | | | | | | | 2,195,859 | (2,195,859) | |
| 201907 | Record Provision for Uncollectible Accounts | | | | | | | | (200,000) | 200,000 | |
| 201908 | Record Provision for Uncollectible Accounts | | | | | | | | (200,000) | 200,000 | |
| 201909 | Record Provision for Uncollectible Accounts | | | | | | | | - | - | |
| 201910 | Record Provision for Uncollectible Accounts | | | | | | | | (200,000) | 200,000 | |
| 201911 | Record Provision for Uncollectible Accounts | | | | | | | | (200,000) | 200,000 | |
| 201912 | Record Provision for Uncollectible Accounts | | | | | | | | (100,000) | 100,000 | |
| 201901 | Collection Agency Fees | | | | | | | | (21,851) | | 21,851 |
| 201902 | Collection Agency Fees | | | | | | | | (23,194) | | 23,194 |
| 201903 | Collection Agency Fees | | | | | | | | (25,142) | | 25,142 |
| 201904 | Collection Agency Fees | | | | | | | | 560,742 | | (560,742) |
| 201905 | Collection Agency Fees | | | | | | | | (29,193) | | 29,193 |
| 201906 | Collection Agency Fees | | | | | | | | (33,749) | | 33,749 |
| 201907 | Collection Agency Fees | | | | | | | | (15,340) | | 15,340 |
| 201908 | Collection Agency Fees | | | | | | | | (594,791) | | 594,791 |
| 201909 | Collection Agency Fees | | | | | | | | (6,173) | | 6,173 |
| 201910 | Collection Agency Fees | | | | | | | | (23,678) | | 23,678 |
| 201911 | Collection Agency Fees | | | | | | | | (9,665) | | 9,665 |
| 201912 | Collection Agency Fees | | | | | | | | (9,660) | | 9,660 |
| 201901 | Accounts written off | | (320,937) | 61,756 | 209,098 | 10,948 | 15,615 | 22,988 | 532 | | |
| 201902 | Accounts written off | | (225,093) | 30,528 | 151,735 | 4,266 | 15,077 | 23,205 | 282 | | |
| 201903 | Accounts written off | | (331,909) | 63,004 | 199,355 | 11,847 | 25,142 | 32,255 | 306 | | |
| 201904 | Accounts written off | | (472,338) | 67,389 | 307,649 | 13,534 | 44,752 | 38,860 | 153 | | |
| 201905 | Accounts written off | | (369,466) | 70,606 | 197,426 | 15,394 | 48,718 | 37,299 | 24 | | |
| 201906 | Accounts written off | | (575,091) | 106,521 | 325,173 | 21,266 | 60,571 | 61,447 | 113 | | |
| 201907 | Accounts written off | | (653,883) | 126,130 | 361,501 | 25,491 | 64,370 | 75,931 | 459 | | |
| 201908 | Accounts written off | | (531,027) | 103,638 | 272,871 | 21,396 | 80,776 | 51,586 | 760 | | |
| 201909 | Accounts written off | | (411,723) | 101,888 | 214,481 | 15,408 | 41,784 | 37,267 | 894 | | |
| 201910 | Accounts written off | | (403,078) | 64,675 | 279,593 | 10,510 | 1,128 | 46,340 | 831 | | |
| 201911 | Accounts written off | | (253,113) | 48,068 | 174,560 | 3,749 | 6,325 | 19,675 | 736 | | |
| 201912 | Accounts written off | | (354,442) | 37,305 | 255,804 | 5,143 | 22,695 | 32,646 | 849 | | |
| 201901 | Reinstatements/Recoveries | | 85,967 | (13,177) | (52,289) | (2,500) | (7,008) | (10,994) | | | |
| 201902 | Reinstatements/Recoveries | | 157,559 | (25,784) | (97,550) | (4,307) | (8,607) | (21,311) | | | |
| 201903 | Reinstatements/Recoveries | | 168,449 | (25,807) | (103,008) | (5,805) | (15,523) | (18,306) | | | |
| 201904 | Reinstatements/Recoveries | | 133,446 | (22,547) | (79,571) | (4,562) | (10,783) | (15,984) | | | |

| | | | | | | | | | | | | 903 Customer Accounts Expense- Records & Collection | |
|--|---------------------------|----------|------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|--|--------------|--|---------|
| | | 131 Cash | 142100 Customer A/R | 144200 Accumulated Retail W/O's | 144200 Accumulated Retail W/O's | 144200 Accumulated Retail W/O's | 144200 Accumulated Retail W/O's | 144200 Accumulated Retail W/O's | 144990 Accumulated Provision for Uncollectibles | 904 Uncollectible Accounts (Bad Debts) | | | |
| | | | | ED.ID | ED.WA | GD.ID | GD.OR | GD.WA | CD.AA | CD.AA | | | |
| 201905 | Reinstatements/Recoveries | | 137,978 | (8,416) | (110,584) | (2,290) | (5,251) | (11,439) | | | | | |
| 201906 | Reinstatements/Recoveries | | 153,393 | (25,315) | (89,262) | (5,204) | (12,931) | (20,681) | | | | | |
| 201907 | Reinstatements/Recoveries | | 104,001 | (15,828) | (64,930) | (3,616) | (5,959) | (13,669) | | | | | |
| 201908 | Reinstatements/Recoveries | | 125,721 | (16,391) | (81,243) | (3,182) | (9,116) | (15,790) | | | | | |
| 201909 | Reinstatements/Recoveries | | 55,824 | (10,337) | (28,248) | (983) | (8,829) | (7,427) | | | | | |
| 201910 | Reinstatements/Recoveries | | 176,319 | (24,708) | (106,304) | (4,833) | (13,780) | (26,695) | | | | | |
| 201911 | Reinstatements/Recoveries | | 93,006 | (12,591) | (61,640) | (2,857) | (3,513) | (12,405) | | | | | |
| 201912 | Reinstatements/Recoveries | | 89,802 | (14,312) | (53,600) | (3,670) | (5,844) | (12,377) | | | | | |
| 201901 | Accounts Purged | | | (4,645) | (8,386) | (2,084) | (1,768) | (1,678) | 18,560 | | | | |
| 201902 | Accounts Purged | | | (14,491) | (6,478) | (1,850) | (622) | (1,264) | 24,705 | | | | |
| 201903 | Accounts Purged | | | (25,086) | (12,417) | (5,668) | (1,347) | (5,543) | 50,062 | | | | |
| 201904 | Accounts Purged | | | (9,614) | (13,418) | (1,122) | (1,734) | (2,920) | 28,808 | | | | |
| 201905 | Accounts Purged | | | (4,793) | (9,854) | (436) | (1,665) | (1,612) | 18,360 | | | | |
| 201906 | Accounts Purged | | | (4,217) | (21,878) | (1,819) | (1,046) | (6,324) | 35,284 | | | | |
| 201907 | Accounts Purged | | | (358,988) | (12,260) | (84,362) | (1,125) | (2,475) | 459,210 | | | | |
| 201908 | Accounts Purged | | | (92,496) | (9,270) | (16,187) | (736) | (2,183) | 120,872 | | | | |
| 201909 | Accounts Purged | | | (153,744) | (10,691) | (29,720) | (1,393) | (4,590) | 200,137 | | | | |
| 201910 | Accounts Purged | | | (87,482) | (48,884) | (13,588) | (302) | (8,457) | 158,714 | | | | |
| 201911 | Accounts Purged | | | (90,962) | (19,469) | (12,439) | (535) | (5,069) | 128,475 | | | | |
| 201912 | Accounts Purged | | | (76,447) | (12,205) | (14,448) | (2,103) | (2,348) | 107,552 | | | | |
| 201901 | Bankruptcy Collections | 538 | | | | | | | (538) | | | | |
| 201904 | Bankruptcy Collections | 538 | | | | | | | (538) | | | | |
| 201907 | Bankruptcy Collections | 754 | | | | | | | (754) | | | | |
| 201910 | Bankruptcy Collections | 754 | | | | | | | (754) | | | | |
| Subtotal of Transactions - Balance at 12/31/2019 | | | | 3,674,198 | 14,132,699 | 658,349 | 2,405,734 | 2,667,388 | (25,811,067) | | | | |
| Balance 12/31/2019 | | | | 3,674,198 | 14,132,699 | 658,349 | 2,405,734 | 2,667,388 | (25,811,067) | | | | |
| Balance 8/31/2020 | | | | 3,346,231 | 15,251,718 | 592,484 | 2,545,041 | 2,914,054 | (31,658,605) | | | | |
| Beginning Balance 12/31/2018 | | | | - | - | 3,930,864 | 12,296,891 | 726,926 | 2,100,299 | 2,419,430 | (26,533,466) | - | - |
| Record Provision for Uncollectible Accounts | | | | - | - | - | - | - | - | (400,000) | 400,000 | - | - |
| Collection Agency Fees | | | | - | - | - | - | - | - | (231,694) | - | 231,694 | - |
| Accounts written off | | | | - | (4,902,101) | 881,510 | 2,949,246 | 158,954 | 426,954 | 479,497 | 5,940 | - | - |
| Reinstatements/Recoveries | | | | - | 1,481,468 | (215,212) | (928,230) | (43,808) | (107,142) | (187,076) | - | - | - |
| Accounts Purged | | | | - | - | (922,965) | (185,209) | (183,723) | (14,378) | (44,463) | 1,350,737 | - | - |
| Bankruptcy Collections | | | | 2,584 | - | - | - | - | - | (2,584) | - | - | - |
| Ending Balance 12/31/2019 | | | | 2,584 | (3,420,633) | 3,674,198 | 14,132,699 | 658,349 | 2,405,734 | 2,667,388 | (25,811,067) | 400,000 | 231,694 |
| Write-Offs/Recoveries | | | | | | 666,298 | 2,021,017 | 115,146 | 319,812 | 292,421 | | | |

| | | | | 144200 | 144200 | 144200 | 144200 | 144200 | 144990 Accumulated | 904 Uncollectible | 903 |
|--|---------------------------------------|----------|------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------------|-------------------------|---|
| | | 131 Cash | 142100 Customer A/R | Accumulated Retail W/O's | Accumulated Retail W/O's | Accumulated Retail W/O's | Accumulated Retail W/O's | Accumulated Retail W/O's | Provision for Uncollectibles | Accounts (Bad Debts) | Customer Accounts Expense- Records & Collection |
| | | | | ED.ID | ED.WA | GD.ID | GD.OR | GD.WA | CD.AA | CD.AA | |
| | | | | | | | | | | | |
| | Write-offs used in error | | | (256,667) | 1,835,808 | (68,577) | 305,434 | 247,958 | | | |
| | Difference - due to "purged" accounts | | | 922,965 | 185,209 | 183,723 | 14,378 | 44,463 | | | |

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

Prep by: _____

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

| | Total | WUTC FEES | |
|--|------------------|------------------|----------------|
| | | 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

Prep by: _____

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

| Line No. | DESCRIPTION | Injuries and Damages 2.05 E-ID |
|-------------|-------------------------------------|--|
| | Adjustment Number | 2.05 |
| | Workpaper Reference | E-ID |
| | 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 | 51 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 51 |
| 25 | Total Electric Expenses | 51 |
| 26 | OPERATING INCOME BEFORE FIT | (51) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (11) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$40) |
| | 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 DFTT | - |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | \$0 |

**Avista Utilities
Electric System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2019**

Adjustment No. _____

Workpaper Ref. E-ID-1

| | <u>System</u> | <u>Washington</u> | <u>Idaho</u> |
|---|---------------|---|--------------|
| Accrual per Results | | | |
| Directly Assigned | 0 | 0 | 0 |
| Allocated (Note 4) | 155,314 | 107,460 | 47,854 |
| Total | <hr/> 155,314 | <hr/> 107,460 | <hr/> 47,854 |
| Revised Annual Expense-Actual Direct 6 yr avg | <hr/> 194,496 | <hr/> 158,568 | <hr/> 35,928 |
| Increase (Decrease) in Expense | 39,182 | 51,108 | (11,926) |
| Allocation Note 4: Jurisdictional Four Factor | 100.000% | 69.189% | 30.811% |

Prep by: _____

**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2019**

Adjustment No. _____

Workpaper Ref. C-ID-2

| |
|---|
| Six Year Average of Actual Injuries and Damages Payments |
|---|

| Year | Electric | | | Gas | | |
|----------------|----------------|---------------|----------------|---------------|--------------|---------------|
| | Washington | Idaho | Total | Washington | Idaho | Total |
| FY DEC 31,2014 | 295,491 | 27,303 | 322,794 | 23,907 | 2,610 | 26,518 |
| FY DEC 31,2015 | 82,249 | 21,297 | 103,547 | 29,008 | 8,889 | 37,896 |
| FY DEC 31,2016 | 143,873 | 13,245 | 157,118 | 5,992 | 9,790 | 15,782 |
| FY DEC 31,2017 | 202,277 | 22,344 | 224,621 | 21,509 | 11,290 | 32,800 |
| FY DEC 31,2018 | 129,573 | 74,007 | 203,580 | 9,318 | 11,352 | 20,670 |
| FY DEC 31,2019 | 97,945 | 57,368 | 155,314 | 41,667 | 286 | 41,953 |
| 6 yr Avg | 158,568 | 35,928 | 194,496 | 21,900 | 7,370 | 29,270 |

Payments from Account 228210 by Service and State

Prep by: _____

Adjustment No. _____

Workpaper Ref. C-ID-3

| Month | ACCUM PROV FOR INJURY & DAMAGE | | | PAYMENT/REFUND INJURY & DAMAGE | | | | | | |
|--------|--------------------------------|-----------------|-----------------|--------------------------------|---------------|----------|------------|---------------|---------------|-----------|
| | 228200 | 228200 | 228200 | 228210 | 228210 | 228210 | 228210 | 228210 | 228210 | |
| | ED AN | GD AN | GD OR | ED ID | ED WA | ED MT | GD ID | GD WA | GD OR | |
| 201901 | (5,901) | (1,059) | | 150 | 5,751 | | 39 | 1,020 | | - |
| 201902 | (3,186) | | (639) | 1,424 | 1,762 | | | | 639 | - |
| 201903 | (1,979) | (6,744) | (100,342) | | 1,979 | | | 6,744 | 342 | (100,000) |
| 201904 | (3,750) | (216) | 95,312 | 3,600 | 150 | | 103 | 113 | 4,688 | 100,000 |
| 201905 | (4,153) | (2,937) | (3,565) | 3,092 | 1,061 | | 144 | 2,793 | 3,565 | - |
| 201906 | (37,413) | (2,650) | (16,128) | 31,436 | 5,977 | | | 2,650 | 16,128 | - |
| 201907 | (3,873) | (1,024) | (7,138) | 160 | 3,713 | | | 1,024 | 7,138 | - |
| 201908 | (12,044) | | (2,657) | 9,538 | 2,506 | | | | 2,657 | - |
| 201909 | (27,948) | (10,848) | (4,953) | 205 | 27,743 | | | 10,848 | 4,953 | - |
| 201910 | (36,086) | (16,200) | (21,951) | 5,223 | 30,863 | | | 16,200 | 21,951 | - |
| 201911 | (2,776) | (142) | (3,366) | 441 | 2,335 | | | 142 | 3,366 | - |
| 201912 | (16,206) | (135) | (5,185) | 2,100 | 14,106 | | | 135 | 5,185 | - |
| | (155,314) | (41,953) | (70,611) | 57,368 | 97,945 | - | 286 | 41,667 | 70,611 | - |

Source: General Ledger

Prep by: _____

Adjustment No. _____

Workpaper Ref. C-ID-4

| ORGANIZATION_DESC | Accounting Period | AVA Jet | Jurisdiction | | OR GD | Grand Total |
|----------------------------|-------------------|------------|----------------|---------------|----------------|----------------|
| | | | AN ED | Service GD | | |
| L52 - Claims Accrual | 201901 | 208-DC PAY | 5,901 | | 1,059 | 6,960 |
| | 201901 | 208-DC PAY | 3,186 | | | 3,825 |
| | 201901 | 208-DC PAY | 1,979 | 6,744 | 100,342 | 109,064 |
| | 201901 | 208-DC PAY | 3,750 | 216 | 95,312 | 99,278 |
| | 201901 | 208-DC PAY | 4,153 | 2,937 | 3,565 | 10,655 |
| | 201901 | 208-DC PAY | 37,413 | 2,650 | 16,128 | 56,191 |
| | 201901 | 208-DC PAY | 3,873 | 1,024 | 7,138 | 12,035 |
| | 201901 | 208-DC PAY | 12,044 | | 2,657 | 14,701 |
| | 201901 | 208-DC PAY | 27,948 | 10,848 | 4,953 | 43,749 |
| | 201901 | 208-DC PAY | 36,086 | 16,200 | 21,951 | 74,237 |
| | 201901 | 208-DC PAY | 2,776 | 142 | 3,366 | 6,283 |
| | 201901 | 208-DC PAY | 16,206 | 135 | 5,185 | 21,526 |
| L52 - Claims Accrual Total | | | <u>155,314</u> | <u>41,953</u> | <u>261,236</u> | <u>458,504</u> |

Prep by: _____

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

| Line No. | DESCRIPTION | FIT/DFIT/ ITC Expense |
|--------------------------------|-------------------------------------|-----------------------------|
| | Adjustment Number | 2.06 |
| | Workpaper Reference | E-FIT |
| 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 | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | - |
| 25 | Total Electric Expenses | - |
| 26 | OPERATING INCOME BEFORE FIT | - |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | 1 |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | (4) |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$3 |
| 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
Electric FIT Adjustment
[For the Twelve Months Ended December 31, 2019](#)

| | System | Washington | Idaho |
|--|------------------|----------------|------------|
| Taxable NOI per Results (Per E-FIT-12A) | 46,434,721 | 23,632,095 | 22,802,626 |
| Schedule M Reallocations and Adjustments | | | |
| (1) Investment in Exchange Power | | | |
| No change to Schedule M | 0 | 0 | 0 |
| (2) Kettle Falls Disallowance | | | |
| Ended 12/2018 Elim Schedule M | 5,609 | 5,609 | 0 |
| Reallocated Taxable NOI | 46,440,330 | 23,637,704 | 22,802,626 |
| FIT Accrual per Results (Per E-FIT-12A) | 9,751,291 | 4,962,740 | 4,788,551 |
| Adjusted FIT Accrual | 16,254,116 | 4,963,918 | 4,788,551 |
| Total Current FIT Adjustment | 6,502,825 | 1,178 | 0 |
| Deferred FIT Adjustment | | | |
| (1) Investment in Exchange Power | | | |
| Adj to Flow through per Amortization Schedule | (125) | (125) | 0 |
| (2) Kettle Falls Disallowance | | | |
| Ended 12/2018 Elim DFIT amortization | (3,683) | (3,683) | 0 |
| Total Deferred FIT Adjustment | (3,808) | (3,808) | 0 |
| Amortized Investment Tax Credit Adjustment | | | |
| ITC Amortization per Results (Per E-FIT-12A) | (484,788) | (318,215) | (166,573) |
| Adjusted ITC Accrual | (484,788) | (318,215) | (166,573) |
| Amortized Investment Tax Credit - Noxon & Nine Mile | 0 | 0 | 0 |
| Net FIT/DFIT/ITC Adjustment | 6,499,017 | (2,630) | 0 |
| FIT Adjustment for Production Tax Credit * | 0 | 0 | 0 |
| * Production Tax Credit ceased April 2017 | | | |
| Net Tax Adjustment | 6,499,017 | (2,630) | 0 |
| Effective Tax Rate Test | | | |
| Net Operating Income Before FIT | 196,867,701 | 127,497,480 | 69,370,221 |
| Less: Colstrip Reallocation | 0 | (152,192) | 152,192 |
| Less: ID ITC Deferred & Amortization | 1,066,366 | 0 | 1,066,366 |
| Less: Interest Charges | 69,413,211 | 46,857,701 | 22,555,510 |
| | 127,454,490 | 80,791,971 | 45,596,153 |
| Current FIT per ROO | 9,751,291 | 4,962,740 | 4,788,551 |
| Deferred FIT per ROO | 11,461,387 | 7,830,166 | 3,631,221 |
| Production Tax Credit | 0 | 0 | 0 |
| Investment Tax Credit - Noxon and Nine Mile | (484,788) | (318,215) | (166,573) |
| Adjustment to Tax Expense | (2,630) | (2,630) | 0 |
| Adjusted FIT Expense | 20,725,260 | 12,472,061 | 8,253,199 |
| Effective Tax Rate | 16.26% | 15.44% | 18.10% |

FIT Adjustments and Reallocations
 Electric System
For the Twelve Months Ended December 31, 2019

(1) **Investment in Exchange Power**

Schedule M and Deferred FIT do not agree, flow through prior tax rate until amortization is complete August 2019.

| Allocation | | |
|------------|-----|--------|
| Sch M | \$0 | # 99 |
| WA | | 0.000% |
| ID | | 0.000% |

| Allocation | | |
|------------|-------|--------|
| DFIT | \$125 | # 99 |
| WA | 125 | 0.000% |
| ID | 0 | 0.000% |

| | AMOUNT | |
|-------------------|-----------|-----|
| | WA | ID |
| Sch M | \$838,281 | \$0 |
| DFIT @ 21% | (176,039) | 0 |
| Flow-through DFIT | (117,359) | 0 |
| DFIT per ROO | (293,523) | 0 |

(2) **Kettle Falls Disallowance**

Schedule M and Deferred FIT do not agree, flow through as scheduled until amortization is complete December 2018.

Schedule in Deferred Debits and Credits adjustment.

| Allocation | | |
|------------|-------|--------|
| Sch M | \$0 | # 99 |
| WA | 5,609 | 0.000% |
| ID | 0 | 0.000% |

| Allocation | | |
|------------|-----------|--------|
| DFIT | (\$3,683) | # 99 |
| WA | (3,683) | 0.000% |
| ID | 0 | 0.000% |

| | AMOUNT | |
|------------------|-----------|-----|
| | WA | ID |
| Sch M | (\$5,609) | \$0 |
| DFIT @ 21% | 1,178 | 0 |
| DFIT per E-DDC-8 | 0 | 0 |
| DFIT per ROO | 3,683 | 0 |

2.06 E FIT-DFIT Expense Page

| 2019 | Total FT | Other FT | ARAM FT | FAS 106 FT | Total FT | E | GN | GS | WA E | ID E | WA G | ID G | OR G | WA E | ID E | WA G | ID G | OR G |
|--------------------|--------------------|----------------|---------------------|----------------|--------------------|----------|----------|----------|---------|---------|---------|---------|----------|--------------------|--------------------|------------------|------------------|------------------|
| 1 Electric | (3,599,988) | 346,174 | (3,946,162) | 226,731 | (3,373,257) | 100.000% | | | 67.337% | 32.663% | | | | (2,271,450) | (1,101,807) | | | |
| 2 GAS | (426,269) | 223,063 | (649,332) | 71,167 | (355,102) | | 100.000% | | | | 70.165% | 29.835% | | - | - | (249,158) | (105,945) | |
| 3 GAS-Oregon | (276,803) | (7,891) | (268,912) | 34,301 | (242,502) | | | 100.000% | | | | | 100.000% | - | - | - | - | (242,502) |
| 4 Utility - CD AA | (5,144,648) | (310,168) | (4,834,480) | | (5,144,648) | 70.578% | 20.513% | 8.909% | 67.337% | 32.663% | 70.165% | 29.835% | 100.000% | (2,444,999) | (1,185,990) | (740,466) | (314,855) | (458,337) |
| 5 Utility - CD AN | (443) | - | (443) | | (443) | 77.874% | 22.126% | 0.000% | 67.337% | 32.663% | 70.165% | 29.835% | 100.000% | (232) | (113) | (69) | (29) | - |
| 6 Rathdrum Turbine | (347,100) | 8 | (347,108) | | (347,100) | 100.000% | | | 67.337% | 32.663% | | | | (233,726) | (113,373) | - | - | |
| 7 | <u>(9,795,251)</u> | <u>251,186</u> | <u>(10,046,437)</u> | <u>332,199</u> | <u>(9,463,052)</u> | | | | | | | | | <u>(4,950,408)</u> | <u>(2,401,283)</u> | <u>(989,693)</u> | <u>(420,829)</u> | <u>(700,839)</u> |

2.06 E FIT-DFIT Expense Page

AVISTA UTILITIES
ITC AMORTIZATION

| | | 2009 | 2010 | 2011 | 2012 | 2016 | Total | |
|---|-----------------|---------------|-------------|-------------|-------------|--------------|--------------|---------------|
| | | Noxon #1 | Noxon #3 | Noxon #2 | Noxon #4 | Nine Mile | | |
| Project Costs per Tax Return | | 17,700,420 | 8,298,500 | 9,371,870 | 7,750,955 | 64,728,195 | | |
| ITC Rate | | 30% | 30% | 30% | 30% | 30% | | |
| ITC Claimed on Tax Return | | (5,310,126) | (2,489,550) | (2,811,561) | (2,325,286) | (19,418,459) | (32,354,982) | |
| 2017 Auditors or Return to Accrual Adjustment | | (96,736) | (18) | 41,265 | 36,586 | 834,644 | | |
| 2016 Adjusted ITC Balance | | (4,767,340) | (2,231,025) | (2,524,998) | (2,124,421) | (18,285,069) | (29,932,853) | |
| Amortization: | | | | | | | | |
| | 2009 | (44,251) | | | | | (44,251) | |
| | 2010 | (88,502) | (20,746) | | | | (109,248) | |
| | 2011 | (88,502) | (41,494) | (23,431) | | | (153,427) | |
| | 2012 | (88,502) | (41,493) | (46,859) | (19,377) | | (196,231) | |
| | 2013 Jan | (7,375) | (3,458) | (3,905) | (3,230) | | (17,968) | |
| | Feb | (7,375) | (3,458) | (3,905) | (3,230) | | (17,968) | |
| | Mar | (7,375) | (3,458) | (3,905) | (3,230) | | (17,968) | |
| | Apr | (7,375) | (3,458) | (3,905) | (3,230) | | (17,968) | |
| | May | (7,375) | (3,458) | (3,905) | (3,230) | | (17,968) | |
| | Jun | (7,375) | (3,458) | (3,905) | (3,230) | | (17,968) | |
| | Jul | (7,375) | (3,458) | (3,905) | (3,230) | | (17,968) | |
| | Aug | (7,375) | (3,458) | (3,905) | (3,230) | | (17,968) | |
| | Sep | (7,375) | (3,458) | (3,905) | (3,230) | | (17,968) | |
| | Oct | (7,375) | (3,458) | (3,905) | (3,230) | | (17,968) | |
| | Nov | (7,375) | (3,458) | (3,905) | (3,230) | | (17,968) | |
| | Dec | (6,720) | (3,156) | (3,569) | (2,956) | | (16,401) | revised to 65 |
| | 2014 | (80,640) | (37,872) | (42,828) | (35,472) | | (196,812) | year life |
| | 2015 | (80,640) | (37,872) | (42,828) | (35,472) | | (196,812) | |
| | 2016 | (80,640) | (37,872) | (42,828) | (35,472) | (298,746) | (495,558) | |
| | 2017 | (82,199) | (37,812) | (42,084) | (34,824) | (149,376) | (346,295) | |
| | 2018 | (82,200) | (37,812) | (42,084) | (34,824) | (287,868) | (484,788) | Revised Amort |
| | 2019 | (82,200) | (37,812) | (42,084) | (34,824) | (287,868) | (484,788) | for Remaining |
| | 2070 | (82,200) | (37,812) | (42,084) | (34,824) | (287,868) | (484,788) | years |
| | 2071 | (82,200) | (37,812) | (42,084) | (34,824) | (287,868) | (484,788) | |
| | 2072 | (82,200) | (37,812) | (42,084) | (34,824) | (287,868) | (484,788) | |
| | 2073 | (82,200) | (37,812) | (42,084) | (34,824) | (287,868) | (484,788) | |
| | 2074 | (82,200) | (37,812) | (42,084) | (34,824) | (287,868) | (484,788) | |
| | 2075 | | (37,812) | (42,084) | (34,824) | (287,868) | (402,588) | |
| | 2076 | | | (42,084) | (34,824) | (287,868) | (364,776) | |
| | 2077 | | | | (34,824) | (287,868) | (322,692) | |
| | 2078 | | | | | (287,868) | (287,868) | |
| | 2079 | | | | | (287,868) | (287,868) | |
| | 2080 | | | | | (287,868) | (287,868) | |
| Total Amortization | | (5,407,121) | (2,489,451) | (2,770,338) | (2,288,543) | (18,583,806) | (31,539,259) | |
| Variance - Will Adjust in final year. | | (259) | 117 | (42) | 157 | 9 | 815,723 | |
| Restating Adjustment: | | | 65.64% | 34.36% | | | | |
| | | <u>System</u> | <u>WA</u> | <u>ID</u> | | | | |
| Restating ITC Amortization | Annual | (484,788) | (318,215) | (166,573) | | | | |
| Test Period ITC Amortization | 1/1/19-12/31/19 | (484,788) | (318,215) | (166,573) | | | | |
| Adjustment | | - | - | - | | | | |

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

| Line No. | DESCRIPTION | Office Space Charges to Non-Utility |
|-------------|-------------------------------------|---|
| | Adjustment Number | 2.07 |
| | Workpaper Reference | E-OSC |
| | 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 | (52) |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | (52) |
| 25 | Total Electric Expenses | (52) |
| 26 | OPERATING INCOME BEFORE FIT | 52 |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | 11 |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$41 |
| | 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 |

Adjustment No. _____

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2019**

Workpaper Ref. OSC-1

| | <u>TOTAL</u> | <u>ELECTRIC</u> | <u>GAS-North</u> | <u>OR</u> |
|--|------------------|-----------------|------------------|-----------|
| Total Company Allocation to Non-Utility -- | osc-2 \$ 106,259 | \$74,995 | \$21,797 | \$9,467 |
| Per utility 4 factor note 7 * | 100.000% | 70.578% | 20.513% | 8.909% |
| Per jurisdictional 4 factor note 4 * (WA portion only). | | 69.189% | 72.593% | |
| Allocation to WA by service | <u>\$67,712</u> | <u>\$51,889</u> | <u>\$15,823</u> | |
| Adjustment to remove portion of office space for Non-Utility | | -51,889 | -15,823 | |

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: _____

Date: 4/22/2020

Mgr. Review: _____

AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2019

Adjustment No. _____

Workpaper Ref. OSC-2

Total hours charged **OSC-3** 30,956

(Excluding Executive Officers)

Hours charged **28,653**

FTEs 13.78 a

Standard office space 99 b square feet
\$38.71 c Office Space Cost / per sq ft.
\$5,562 d Annual Cost/Workstation

\$ 129,411 a*b*c+ a*d

(Executive Officers)

Hours charged **OSC-3** **2,303**

FTEs 1.11 a

Average Executive Square footage 203 b square feet
\$38.71 c Office Space Cost / per sq ft.
\$7,840 d Annual Cost/Workstation

\$ 17,381 a*b*c+ a*d

\$ 146,792 **All Employees**

Less: Amount Recorded in GL
 CBR Adjustment

\$ (40,533)
\$ 106,259

OSC-1

Notes:

(c) Office space rate is \$38.71, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$5,562 per workstation for non-officers.

Prep by: _____

Date: 4/22/2020

Mgr. Review: _____

| | Officers (EO1 Org) | Non-Offic Total | |
|-------------|---------------------------|------------------------|---------------|
| Subs | 2,101 | 9,888 | 11,989 |
| Non-utility | 202 | 18,765 | 18,967 |
| Total | <u>2,303</u> | <u>28,653</u> | <u>30,956</u> |

Hours spent by employees on non-utility/subs activities.

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

| Line No. | DESCRIPTION | Restate Excise Taxes |
|-------------|-------------------------------------|----------------------------|
| | Adjustment Number | 2.08 |
| | Workpaper Reference | E-RET |
| | 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 | 34 |
| 16 | Total Distribution | 34 |
| 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 | 34 |
| 26 | OPERATING INCOME BEFORE FIT | (34) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (7) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$27) |
| | 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
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2019

Adjustment No. _____

Workpaper Ref. RET-1

| * Actual Payments: | | Electric | | Gas |
|---|-------|---------------------|-------|--------------------|
| January/19 | RET-4 | 2,038,496 | RET-4 | 769,798 |
| February/19 | RET-4 | 1,934,285 | RET-4 | 797,464 |
| March/19 | RET-4 | 2,030,929 | RET-4 | 862,149 |
| April/19 | RET-4 | 1,622,595 | RET-4 | 476,943 |
| May/19 | RET-4 | 1,520,543 | RET-4 | 306,253 |
| June/19 | RET-4 | 1,526,625 | RET-4 | 202,460 |
| July/19 | RET-4 | 1,495,497 | RET-4 | 101,792 |
| August/19 | RET-4 | 1,666,948 | RET-4 | 139,096 |
| September/19 | RET-4 | (128,578) | RET-4 | 183,858 |
| October/19 | RET-4 | 1,583,941 | RET-4 | 346,316 |
| November/19 | RET-4 | 1,681,605 | RET-4 | 586,095 |
| December/19 | RET-4 | <u>2,068,704</u> | RET-4 | <u>880,886</u> |
| | | | | |
| Total Actual Payments | | 19,041,589 | | 5,653,107 |
| Add Back: Credits for Solar REC's Paid to Customers | RET-4 | <u>2,448,664</u> | | <u>0</u> |
| Total Paid adjusted for credits to customers | | <u>21,490,253</u> | | <u>5,653,107</u> |
| | | | | |
| Washington State Excise Tax amount reflected in results | RET-2 | 21,458,072 | RET-2 | 5,651,708 |
| Timing Difference -Remove Dec 2018 Entry Recorded in Jan 2019 | RET-2 | (33,109) | RET-2 | 949 |
| Timing Difference -Add Dec 2019 Entry Recorded in Jan 2020 | RET-3 | 66,842 | RET-3 | (78) |
| | | | | |
| Total Expense | | <u>\$21,491,805</u> | | <u>\$5,652,579</u> |
| | | | | |
| Adjustment of Washington State Excise Tax | | 33,733 | | 871 |

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
 (these values now incorporate LIHEAP tax credit and Renewable energy credits
 as assigned to service).

| | | | | | |
|-----|--|-------|-------------------|-------|-------------------|
| (1) | LIHEAP Tax credit assigned to service | RET-4 | (176,873.11) | RET-4 | (117,915.40) |
| | LIHEAP Tax credit benefit to acct 908610 | RET-3 | <u>176,873.11</u> | RET-3 | <u>117,915.40</u> |
| | | | 0.00 | | 0.00 |

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: _____

2.08 E Restate Excise Taxes Page 3

Adjustment No. _____

Workpaper Ref. RET-2

Transaction Analysis Selection: Accounting Period : '2019%', GI Ferc Account : '408110'

| Ferc Acct | Service | Jurisdiction | Transaction Desc | Transaction Amount | Electric Amt SUM | Gas North Amt SUM | Gas South Amt SUM |
|-----------|---------|--------------|--|----------------------|----------------------|---------------------|-------------------|
| 408110 | ED | WA | WA Electric Excise LIHEAP Tax Credit | (176,873.11) | (176,873.11) | - | - |
| | | | | <u>(176,873.11)</u> | <u>(176,873.11)</u> | <u>-</u> | <u>-</u> |
| | | | WA Electric Excise Tax Current Month | 21,443,626.24 | 21,443,626.24 | | |
| | | | WA Electric Excise Tax True Up April 2019 | 47,143.89 | 47,143.89 | | |
| | | | WA Electric Excise Tax True Up Aug 2019 | 10,721.54 | 10,721.54 | | |
| | | RET-1 | WA Electric Excise Tax True Up December 2018 | 33,109.10 | 33,109.10 | | |
| | | | WA Electric Excise Tax True Up February 2019 | 22,945.33 | 22,945.33 | | |
| | | | WA Electric Excise Tax True Up January 2019 | 8,958.95 | 8,958.95 | | |
| | | | WA Electric Excise Tax True Up July 2019 | 40,396.45 | 40,396.45 | | |
| | | | WA Electric Excise Tax True Up June 2019 | (22,460.63) | (22,460.63) | | |
| | | | WA Electric Excise Tax True Up March 2019 | 35,357.70 | 35,357.70 | | |
| | | | WA Electric Excise Tax True Up Nov 2019 | 10,303.41 | 10,303.41 | | |
| | | | WA Electric Excise Tax True Up Oct 2019 | 3,316.45 | 3,316.45 | | |
| | | | WA Electric Excise Tax True Up Sept 2019 | 1,526.40 | 1,526.40 | | |
| | | | | <u>21,634,944.83</u> | <u>21,634,944.83</u> | <u>-</u> | <u>-</u> |
| | | | WA Natural gas "Other" April 2019 Estimate | 314.00 | 314.00 | | |
| | | | WA Natural gas "Other" April 2019 True Up | (135.07) | (135.07) | | |
| | | | WA Natural gas "Other" Aug 2019 True Up | (6.35) | (6.35) | | |
| | | | WA Natural gas "Other" August 2019 Estimate | 32.20 | 32.20 | | |
| | | | WA Natural gas "Other" Dec 2018 True Up | (138.79) | (138.79) | | |
| | | | WA Natural gas "Other" Dec 2019 Estimate | 490.00 | 490.00 | | |
| | | | WA Natural gas "Other" Feb 2019 Estimate | 467.30 | 467.30 | | |
| | | | WA Natural gas "Other" Feb 2019 True Up | 618.64 | 618.64 | | |
| | | | WA Natural gas "Other" Jan 2019 Estimate | 505.00 | 505.00 | | |
| | | | WA Natural gas "Other" Jan 2019 True Up | (109.88) | (109.88) | | |
| | | | WA Natural gas "Other" July 2019 Estimate | 20.09 | 20.09 | | |
| | | | WA Natural gas "Other" July 2019 True Up | 10.31 | 10.31 | | |
| | | | WA Natural gas "Other" June 2019 Estimate | 53.44 | 53.44 | | |
| | | | WA Natural gas "Other" June 2019 True Up | (18.99) | (18.99) | | |
| | | | WA Natural gas "Other" March 2019 Estimate | 1,185.00 | 1,185.00 | | |
| | | | WA Natural gas "Other" March 2019 True Up | (633.10) | (633.10) | | |
| | | | WA Natural gas "Other" May 2019 Estimate | 134.87 | 134.87 | | |
| | | | WA Natural gas "Other" May 2019 True Up | (17.31) | (17.31) | | |
| | | | WA Natural gas "Other" Nov 2019 Estimate | 309.00 | 309.00 | | |
| | | | WA Natural gas "Other" Nov 2019 True Up | (21.56) | (21.56) | | |
| | | | WA Natural gas "Other" Oct 2019 Estimate | 122.00 | 122.00 | | |
| | | | WA Natural gas "Other" Oct 2019 True Up | 2.33 | 2.33 | | |
| | | | WA Natural gas "Other" Sept 2019 Estimate | 31.00 | 31.00 | | |
| | | | WA Natural gas "Other" Sept 2019 True Up | (3.28) | (3.28) | | |
| | | | | <u>3,210.85</u> | <u>3,210.85</u> | <u>-</u> | <u>-</u> |
| | | | | <u>3,210.85</u> | <u>3,210.85</u> | <u>-</u> | <u>-</u> |
| | | | | <u>21,461,282.57</u> | <u>21,461,282.57</u> | <u>-</u> | <u>-</u> |
| | | | | <u>21,461,282.57</u> | <u>21,461,282.57</u> | <u>-</u> | <u>-</u> |
| | | | WA Gas Excise LIHEAP Tax Credit | (117,915.40) | - | (117,915.40) | - |
| | | | WA Gas Excise Tax Current Month | 5,770,509.20 | - | 5,770,509.20 | - |
| | | | WA Gas Excise Tax True Up April 2019 | (155.83) | - | (155.83) | - |
| | | | WA Gas Excise Tax True Up Aug 2019 | (443.60) | - | (443.60) | - |
| | | RET-1 | WA Gas Excise Tax True Up December 2018 | (948.92) | - | (948.92) | - |
| | | | WA Gas Excise Tax True Up February 2019 | 783.92 | - | 783.92 | - |
| | | | WA Gas Excise Tax True Up January 2019 | 1,242.81 | - | 1,242.81 | - |
| | | | WA Gas Excise Tax True Up July 2019 | (2,470.33) | - | (2,470.33) | - |
| | | | WA Gas Excise Tax True Up June 2019 | 490.37 | - | 490.37 | - |
| | | | WA Gas Excise Tax True Up March 2019 | 627.41 | - | 627.41 | - |
| | | | WA Gas Excise Tax True Up Nov 2019 | 527.76 | - | 527.76 | - |
| | | | WA Gas Excise Tax True Up Oct 2019 | 189.81 | - | 189.81 | - |
| | | | WA Gas Excise Tax True Up Sept 2019 | (201.37) | - | (201.37) | - |
| | | | | <u>5,652,235.83</u> | <u>-</u> | <u>5,651,708.07</u> | <u>-</u> |
| | | | | <u>5,652,235.83</u> | <u>-</u> | <u>5,651,708.07</u> | <u>-</u> |
| | | | | <u>5,652,235.83</u> | <u>-</u> | <u>5,651,708.07</u> | <u>-</u> |
| | | | | <u>27,113,518.40</u> | <u>21,461,282.57</u> | <u>5,651,708.07</u> | <u>-</u> |
| | | | | <u>27,113,518.40</u> | <u>21,461,282.57</u> | <u>5,651,708.07</u> | <u>-</u> |

Prep by: _____

Adjustment No. _____

Transaction Analysis Selection: Accounting Period : '2019%' , GI Ferc Account : '908610'

Workpaper Ref. RET-3

| Ferc Acct | Service | Jurisdiction | Transaction Desc | Transaction Amount | Electric Amt SUM | Gas North Amt SUM | Gas South Amt SUM |
|--------------|---------|--------------|---------------------------------------|--------------------|------------------|-------------------|-------------------|
| 908610 | ED | WA | Aug 2019 - LIHEAP from St. of WA DOR | 51,621.18 | 51,621.18 | - | - |
| | | | July 2019 - LIHEAP from St. of WA DOR | 125,251.93 | 125,251.93 | - | - |
| | | | | - | - | - | - |
| | | | RET-1 | 176,873.11 | 176,873.11 | - | - |
| | GD | WA | Aug 2019 - LIHEAP from St. of WA DOR | 34,414.12 | - | 34,414.12 | - |
| | | | July 2019 - LIHEAP from St. of WA DOR | 83,501.28 | - | 83,501.28 | - |
| | | | | - | - | - | - |
| | | | RET-1 | 117,915.40 | - | 117,915.40 | - |
| Total | | | | 294,788.51 | 176,873.11 | 117,915.40 | - |

Transaction Analysis Selection: Accounting Period : '202001' , GI Ferc Account : '408110'

| Ferc Acct | Service | Jurisdiction | Transaction Desc | Transaction Amount | Electric Amt SUM | Gas North Amt SUM | Gas South Amt SUM |
|--------------|---------|--------------|--|--------------------|------------------|-------------------|-------------------|
| 408110 | ED | WA | WA Electric Excise Tax Current Month | 2,064,906.85 | 2,064,906.85 | .00 | .00 |
| | | | WA Electric Excise Tax True Up Dec 2019 | 66,842.48 | 66,842.48 | .00 | .00 |
| | | | WA Natural gas "Other" Dec 2019 True Up | -124.25 | -124.25 | .00 | .00 |
| | | | WA Natural gas "Other" Jan 2020 Estimate | 363.00 | 363.00 | .00 | .00 |
| | | | Sub-total | 2,131,988.08 | 2,131,988.08 | .00 | .00 |
| | GD | WA | WA Gas Excise Tax Current Month | 896,577.89 | .00 | 896,577.89 | .00 |
| | | | WA Gas Excise Tax True Up Dec 2019 | -77.56 | .00 | -77.56 | .00 |
| | | | Sub-total | 896,500.33 | .00 | 896,500.33 | .00 |
| Total | | | | 3,028,488.41 | 2,131,988.08 | 896,500.33 | .00 |

Prep by: _____

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

| STATE BUSINESS & OCCUPATION TAX | | Summary | January/19 | February/19 | March/19 | April/19 | May/19 | June/19 | July/19 | August/19 | September/19 | October/19 | November/19 | December/19 |
|-------------------------------------|-----------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| STATE PUBLIC UTILITY TAX | | | | | | | | | | | | | | |
| <u>Power - Electricity Addendum</u> | | | | | | | | | | | | | | |
| Adjusted Gross Amount | | 561,216,084.94 | 53,176,504.47 | 50,589,927.81 | 54,206,244.17 | 43,771,457.01 | 40,764,044.06 | 41,581,746.98 | 44,005,107.21 | 46,525,453.52 | 45,096,344.12 | 42,210,326.04 | 44,857,438.31 | 54,431,491.24 |
| Deductions | | 1,793,401.55 | 145,505.28 | 36,242.46 | 77,262.83 | 210,606.42 | 43,371.94 | 178,153.90 | 273,474.29 | 170,401.24 | 184,831.20 | 101,016.77 | 179,734.10 | 192,801.12 |
| Taxable Amount | | 559,422,683.39 | 53,030,999.19 | 50,553,685.35 | 54,128,981.34 | 43,560,850.59 | 40,720,672.12 | 41,403,593.08 | 43,731,632.92 | 46,355,052.28 | 44,911,512.92 | 42,109,309.27 | 44,677,704.21 | 54,238,690.12 |
| Tax Due @ | 0.038734 | 21,668,678.22 | 2,054,102.72 | 1,958,146.45 | 2,096,631.96 | 1,687,285.99 | 1,577,274.51 | 1,603,726.77 | 1,693,901.07 | 1,795,516.59 | 1,739,602.54 | 1,631,061.99 | 1,730,546.19 | 2,100,881.42 |
| Renewable Energy Credit | RET-1 | (1,841,624.08) | 0.00 | 0.00 | (42,537.06) | 0.00 | 0.00 | (1,097.04) | 0.00 | 0.00 | (1,797,989.98) | 0.00 | 0.00 | 0.00 |
| Community Solar Credit | RET-1 | (607,039.57) | (15,606.86) | (23,861.23) | (21,613.25) | (64,691.05) | (56,731.91) | (76,005.06) | (73,152.25) | (76,947.27) | (70,190.63) | (47,121.09) | (48,941.38) | (32,177.59) |
| Commute Trip Reduction | RET-1 | (1,552.54) | 0.00 | 0.00 | (1,552.54) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 60% Allocated LIHEAP Credit | RET-1 | (176,873.11) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (125,251.93) | (51,621.18) | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Electric Tax: | | 19,041,588.92 | 2,038,495.86 | 1,934,285.22 | 2,030,929.11 | 1,622,594.94 | 1,520,542.60 | 1,526,624.67 | 1,495,496.89 | 1,666,948.14 | (128,578.07) | 1,583,940.90 | 1,681,604.81 | 2,068,703.83 |
| | | | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 |
| <u>Gas Distribution Addendum</u> | | | | | | | | | | | | | | |
| Adjusted Gross Amount | | 150,042,994.13 | 19,992,420.46 | 20,694,436.18 | 22,381,436.27 | 12,401,721.24 | 7,974,022.52 | 5,289,678.63 | 4,869,910.88 | 4,536,879.70 | 4,798,124.79 | 9,001,987.97 | 15,218,231.07 | 22,884,144.41 |
| Deductions | | 224,131.72 | 8,056.30 | (8,148.14) | (407.32) | 20,024.86 | 23,539.78 | 33,715.64 | 59,598.17 | 32,470.89 | 25,081.37 | 11,437.04 | 2,888.35 | 15,874.78 |
| Taxable Amount | | 149,818,862.41 | 19,984,364.16 | 20,702,584.32 | 22,381,843.59 | 12,381,696.38 | 7,950,482.74 | 5,255,962.99 | 4,810,312.71 | 4,504,408.81 | 4,773,043.42 | 8,990,550.93 | 15,215,342.72 | 22,868,269.63 |
| Tax Due @ | 0.03852 | 5,771,022.58 | 769,797.71 | 797,463.55 | 862,148.62 | 476,942.94 | 306,252.60 | 202,459.69 | 185,293.25 | 173,509.83 | 183,857.63 | 346,316.02 | 586,095.00 | 880,885.75 |
| 40% Allocated LIHEAP Credit | RET-1 | (117,915.40) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (83,501.28) | (34,414.12) | 0.000 | 0.00 | 0.00 | 0.00 |
| Total Gas Tax: | | 5,653,107.18 | 769,797.71 | 797,463.55 | 862,148.62 | 476,942.94 | 306,252.60 | 202,459.69 | 101,791.97 | 139,095.71 | 183,857.63 | 346,316.02 | 586,095.00 | 880,885.75 |
| | | | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 | RET-1 |

Prep by: _____

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

| Line No. | DESCRIPTION | Net Gains & Losses |
|--------------------------------|-------------------------------------|--------------------------|
| | Adjustment Number | 2.09 |
| | Workpaper Reference | E-NGL |
| 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 | (58) |
| | Regulatory Amortizations | - |
| 15 | Taxes | - |
| 16 | Total Distribution | (58) |
| 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 | (58) |
| 26 | OPERATING INCOME BEFORE FIT | 58 |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | 12 |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$46 |
| 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 |

2.09 E NET GAINS AND LOSSES Page 2

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2019

Adjustment No. _____
 Workpaper Ref. NGL-1

| ELECTRIC | | AMORTIZATION PERIOD | | | | | | | | | | | | | | | |
|--------------|------------------|---------------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|
| Year | Gain(Loss) | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | TOTAL |
| 2008 | 172,857 | | | | 17,286 | 17,286 | 17,286 | 17,286 | 17,286 | 17,286 | 17,286 | 17,286 | 17,286 | 17,286 | | | 172,860 |
| 2009 | 35,772 | | | | | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | 3,577 | | 35,770 |
| 2010 | 10,483 | | | | | | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 1,048 | 10,480 |
| 2011 | (261) | | | | | | | (26) | (26) | (26) | (26) | (26) | (26) | (26) | (26) | (26) | (261) |
| 2012 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2013 | 0 | | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2014 | 234,734 | | | | | | | | | | 23,473 | 23,473 | 23,473 | 23,473 | 23,473 | 23,473 | 234,734 |
| 2015 | 204,354 | | | | | | | | | | | 20,435 | 20,435 | 20,435 | 20,435 | 20,435 | 204,354 |
| 2016 | 120,036 | | | | | | | | | | | | 12,004 | 12,004 | 12,004 | 12,004 | 120,036 |
| 2017 | 36,793 | | | | | | | | | | | | | 3,679 | 3,679 | 3,679 | 36,793 |
| 2018 | (15,051) | | | | | | | | | | | | | | (1,505) | (1,505) | (15,050) |
| 2019 | (9,410) | | | | | | | | | | | | | | | (941) | (9,410) |
| Total | 1,838,249 | 81,585 | 88,126 | 104,794 | 122,080 | 82,094 | 80,684 | 79,690 | 68,887 | 80,530 | 92,985 | 89,002 | 94,465 | 81,476 | 62,685 | 58,167 | 1,838,246 |

| Amortize 2019 - WA E | | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 | Total |
|----------------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | 4,926 | 4,926 | 4,832 | 4,832 | 4,832 | 4,832 | 4,832 | 4,832 | 4,832 | 4,832 | 4,832 | 4,832 | 58,167 |

| GAS | | AMORTIZATION PERIOD | | | | | | | | | | | | | | | |
|--------------|----------------|---------------------|---------------|---------------|---------------|--------------|--------------|--------------|------------|------------|--------------|--------------|---------------|---------------|---------------|---------------|----------------|
| Year | Gain(Loss) | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | TOTAL |
| 2008 | 3,452 | | | | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 345 | 347 | | | 3,452 |
| 2009 | 1,496 | | | | | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 150 | 146 | | 1,496 |
| 2010 | 426 | | | | | | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 43 | 39 | 426 |
| 2011 | 0 | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2012 | 0 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2013 | 0 | | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2014 | 56,272 | | | | | | | | | | 5,627 | 5,627 | 5,627 | 5,627 | 5,627 | 5,627 | 56,272 |
| 2015 | 37,065 | | | | | | | | | | | 3,707 | 3,707 | 3,707 | 3,707 | 3,707 | 37,065 |
| 2016 | 31,613 | | | | | | | | | | | | 3,161 | 3,161 | 3,161 | 3,161 | 31,613 |
| 2017 | 0 | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| 2018 | 0 | | | | | | | | | | | | | | 0 | 0 | 0 |
| 2019 | (15,629) | | | | | | | | | | | | | | | (1,563) | (15,629) |
| Total | 244,290 | 12,948 | 12,958 | 12,961 | 13,306 | 3,997 | 3,330 | 2,938 | 406 | 620 | 6,241 | 9,885 | 13,033 | 13,035 | 12,684 | 10,971 | 244,302 |

| Amortize 2019 - WA G | | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 | Total |
|----------------------|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | 914 | 914 | 914 | 914 | 914 | 914 | 914 | 914 | 914 | 914 | 914 | 914 | 10,971 |

Prep by: _____ 1st Review: _____

2.09 E NET GAINS AND LOSSES Page 3

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2019

Adjustment No. _____

Workpaper Ref. NGL-2

| Description | Gain (Loss) | Svc/ Juris Alloc | Total Electric | WA Electric | ID Electric | North Gas | WA Gas | ID Gas | OR Gas | TOTAL |
|--|-------------------|------------------------|-------------------|-------------------|------------------|--------------------|--------------------|-------------|-------------|-------------------|
| 1 BNSF (Excludes Non-Utility Portion) | NGL-3 57,668 | ED.AN | 57,668 | 37,853 | 19,815 | | | | | 57,668 |
| 2 Long Lake | NGL-3 3,376 | ED.WA | 3,376 | 3,376 | - | | | - | - | 3,376 |
| 3 Deer Park | NGL-3 (70,636) | CD.WA | (55,007) | (55,007) | | (15,629) | (15,629) | | | (70,636) |
| 4 Colstrip Land Sales | NGL-3 7,098 | ED.AN | 7,098 | 4,659 | 2,439 | | | | | 7,098 |
| 5 Liberty Lake Land | NGL-3 (291) | ED.WA | (291) | (291) | | | | | | (291) |
| Total Gain | \$ (2,785) | | \$ 12,844 | \$ (9,410) | \$ 22,254 | \$ (15,629) | \$ (15,629) | \$ - | \$ - | \$ (2,785) |
| Non-Utility BNSF | 111,944 | | | | | | | | | 111,944 |
| Net Gain for Amortization (421100 & 421200) | \$ 109,159 | | \$ 12,844 | \$ (9,410) | \$ 22,254 | \$ (15,629) | \$ (15,629) | \$ - | \$ - | \$ 109,159 |

Jurisdictional allocators:

| | | | | | | | | | |
|-----------------------------------|----------|----------|---------|---------|----------|---------|---------|--------|--|
| 1 (Production/Transmission Ratio) | | 100.000% | 65.640% | 34.360% | | | | | |
| 4 (Jurisdictional 4-Factor) | | 100.000% | 69.189% | 30.811% | 100.000% | 72.593% | 27.407% | | |
| 7 CD.AA | 100.000% | 70.578% | | | 20.513% | | | 8.909% | |
| 9 CD.WA | 100.00% | 77.874% | | | 22.126% | | | | |

SCHEDULE 27
for year ended December 31, 2019
OTHER PROPERTY DISPOSITIONS

| | BOOK | TAX | BALANCE CHECK |
|--|------------------------|---------|--|
| 1. (a) Brief Description of Property Disposed: | Long Lake Land-WA Dist | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | | 3,483 | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | | 107 | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Loss on Disposition of Property | | | 3,376 |
| 2. (a) Brief Description of Property Disposed: | Colstrip Land | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | | 5,801 | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | | | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain on Disposition of Property | | | 5,801 |
| 3. (a) Brief Description of Property Disposed: | BNSF Land | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | | 373,691 | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | | 204,079 | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain on Disposition of Property | | | 169,612 34% Transmission/66% Non-utility |
| 4. (a) Brief Description of Property Disposed: | Deer Park | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | | 494,069 | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | | 564,705 | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain on Disposition of Property | | | (70,636) |
| 5. (a) Brief Description of Property Disposed: | Colstrip Land | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | | 1,297 | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | | | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain on Disposition of Property | | | 1,297 |
| 6. (a) Brief Description of Property Disposed: | Liberty Lake Land | | |
| (b) Permanent Record Reference | | | |
| (c) Date Property disposed of | | | |
| (d) Primary Plant Account Credited | | | |
| (e) Gross Sale Price | | | |
| (f) Expense of Sale | | | |
| (g) Original Cost: | | 291 | |
| (h) Accumulated Depreciation | | | |
| (i) Location | | | |
| (j) Date of Purchase | | | |
| (k) Gain on Disposition of Property | | | (291) |
| | | | 109,159 |

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

| Line No. | DESCRIPTION | Weather Normalization |
|--------------------------------|-------------------------------------|--------------------------|
| | Adjustment Number | 2.10 |
| | Workpaper Reference | E-WN |
| REVENUES | | |
| 1 | Total General Business | (\$3,836) |
| 2 | Interdepartmental Sales | - |
| 3 | Sales for Resale | - |
| 4 | Total Sales of Electricity | (3,836) |
| 5 | Other Revenue | 2,883 |
| 6 | Total Electric Revenue | (953) |
| 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 | (148) |
| 16 | Total Distribution | (148) |
| 17 | Customer Accounting | (13) |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| Administrative & General | | |
| 20 | Operating Expenses | (8) |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | (8) |
| 25 | Total Electric Expenses | (169) |
| 26 | OPERATING INCOME BEFORE FIT | (784) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (165) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$619) |
| 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 |

| 12.2019 | Total | January | February | March | April | May | June | July | August | September | October | November | December |
|------------------------------------|----------------------|-------------|---|---------------|-----------|-------------|-------------|-------------|---------------|-----------|---------------|-------------|----------------|
| Revenue Adjustment | | | | | | | | | | | | | |
| WA Sch 1 | (\$3,314,360) | \$617,797 | (\$3,566,587) | (\$2,016,867) | \$373,961 | \$1,095,376 | (\$490,532) | \$1,400,352 | (\$1,109,067) | \$23,957 | (\$1,487,792) | (\$108,547) | \$1,953,589 |
| WA Sch 11 | (\$342,766) | \$60,481 | (\$349,463) | (\$196,704) | \$27,405 | \$80,541 | (\$80,578) | \$175,060 | (\$138,457) | \$3,020 | (\$106,139) | (\$7,834) | \$189,902 |
| WA Sch 21 | (\$179,226) | \$25,575 | (\$145,308) | (\$83,528) | \$2,133 | \$8,916 | (\$97,203) | \$161,610 | (\$127,339) | \$2,732 | (\$6,246) | (\$622) | \$80,054 |
| Total WA | (\$3,836,352) | \$703,853 | (\$4,061,358) | (\$2,297,099) | \$403,499 | \$1,184,833 | (\$668,313) | \$1,737,022 | (\$1,374,863) | \$29,709 | (\$1,600,177) | (\$117,003) | \$2,223,545 |
| | 66% | 66% | 65% | 66% | 65% | 65% | 73% | 70% | 70% | 69% | 65% | 65% | 66% |
| Decoupling Revenue Offset | | | | | | | | | | | | | |
| WA Sch 1 | (\$2,633,058) | \$490,802 | (\$2,833,436) | (\$1,602,278) | \$297,089 | \$870,210 | (\$389,698) | \$1,112,494 | (\$881,086) | \$19,032 | (\$1,181,960) | (\$86,234) | \$1,552,007 |
| WA Sch 11 | (\$264,689) | \$46,704 | (\$269,859) | (\$151,897) | \$21,163 | \$62,194 | (\$62,223) | \$135,183 | (\$106,918) | \$2,332 | (\$81,962) | (\$6,050) | \$146,644 |
| WA Sch 21 | (\$126,265) | \$18,018 | (\$102,371) | (\$58,846) | \$1,503 | \$6,281 | (\$68,480) | \$113,856 | (\$89,712) | \$1,925 | (\$4,400) | (\$438) | \$56,399 |
| Total WA | (\$3,024,012) | \$555,524 | (\$3,205,666) | (\$1,813,021) | \$319,755 | \$938,685 | (\$520,401) | \$1,361,533 | (\$1,077,716) | \$23,289 | (\$1,268,322) | (\$92,722) | \$1,755,050 |
| Revenue Related Expenses | | | | | | | | | | | | | |
| | \$141,152 | 0.046677 | Decoupling Mechanism revenue conversion factor | | | | | | | | | | |
| Decoupling Adjustment | \$2,882,860 | \$64,722 | (\$372,230) | (\$210,743) | \$22,666 | \$68,475 | (\$130,703) | \$249,039 | (\$196,630) | | | | |
| Revenue not captured in Decoupling | | | | | | | | | | | | | |
| WA Sch 1 | (\$681,302) | \$126,995 | (\$733,151) | (\$414,589) | \$76,872 | \$225,166 | (\$100,834) | \$287,858 | (\$227,981) | \$4,925 | (\$305,832) | (\$22,313) | \$401,582 |
| WA Sch 11 | (\$78,077) | \$13,777 | (\$79,604) | (\$44,807) | \$6,242 | \$18,347 | (\$18,355) | \$39,877 | (\$31,539) | \$688 | (\$24,177) | (\$1,784) | \$43,258 |
| WA Sch 21 | (\$52,961) | \$7,557 | (\$42,937) | (\$24,682) | \$630 | \$2,635 | (\$28,723) | \$47,754 | (\$37,627) | \$807 | (\$1,846) | (\$184) | \$23,655 |
| Total WA | (\$812,340) | \$148,329 | (\$855,692) | (\$484,078) | \$83,744 | \$246,148 | (\$147,912) | \$375,489 | (\$297,147) | \$6,420 | (\$331,855) | (\$24,281) | \$468,495 |
| ID Sch 1 | (\$1,679,812) | \$317,964 | (\$1,889,203) | (\$1,017,067) | \$203,145 | \$581,853 | (\$169,676) | \$601,233 | (\$475,463) | \$10,590 | (\$785,834) | (\$58,689) | \$1,001,335 |
| ID Sch 11 | (\$204,944) | \$33,906 | (\$200,050) | (\$108,180) | \$14,875 | \$43,824 | (\$46,849) | \$100,812 | (\$79,627) | \$1,761 | (\$56,929) | (\$4,295) | \$95,808 |
| ID Sch 21 | (\$88,954) | \$13,378 | (\$78,784) | (\$42,701) | \$324 | \$1,935 | (\$35,173) | \$57,854 | (\$45,356) | \$1,008 | (\$247) | (\$92) | \$38,900 |
| Total ID | (\$1,973,710) | \$365,248 | (\$2,168,037) | (\$1,167,948) | \$218,344 | \$627,612 | (\$251,698) | \$759,899 | (\$600,446) | \$13,359 | (\$843,010) | (\$63,076) | \$1,136,043 |
| | 34% | 34% | 35% | 34% | 35% | 35% | 27% | 30% | 30% | 31% | 35% | 35% | 34% |
| FCA Revenue Offset | | | | | | | | | | | | | |
| | 0.02499 | 0.02499 | 0.02499 | 0.02499 | 0.02499 | 0.02499 | 0.02499 | 0.02499 | 0.02499 | 0.02499 | 0.02499 | 0.02499 | 0.02212 |
| ID Sch 1 | (\$1,216,901) | \$235,512 | (\$1,399,308) | (\$753,328) | \$150,467 | \$430,971 | (\$125,677) | \$445,325 | (\$352,169) | \$7,844 | (\$582,057) | (\$43,470) | \$768,989 |
| ID Sch 11 | (\$130,103) | \$21,642 | (\$127,692) | (\$69,051) | \$9,495 | \$27,973 | (\$29,904) | \$64,348 | (\$50,826) | \$1,124 | (\$36,338) | (\$2,741) | \$61,867 |
| ID Sch 21 | (\$46,409) | \$7,143 | (\$42,066) | (\$22,800) | \$173 | \$1,033 | (\$18,780) | \$30,891 | (\$24,218) | \$538 | (\$132) | (\$49) | \$21,858 |
| Total ID | (\$1,393,413) | \$264,297 | (\$1,569,066) | (\$845,179) | \$160,135 | \$459,977 | (\$174,361) | \$540,564 | (\$427,213) | \$9,506 | (\$618,527) | (\$46,260) | \$852,714 |
| Revenue Related Expenses | | | | | | | | | | | | | |
| | \$8,135 | 0.005838 | Fixed Cost Adjustment Mechanism revenue conversion factor | | | | | | | | | | |
| FCA Adjustment | \$1,385,278 | \$28,785 | (\$169,758) | (\$91,851) | \$9,668 | \$29,006 | (\$48,684) | \$95,239 | (\$75,044) | | | | |
| Revenue not captured in FCA | | | | | | | | | | | | | |
| ID Sch 1 | (\$462,911) | \$82,452 | (\$489,895) | (\$263,739) | \$52,678 | \$150,882 | (\$43,999) | \$155,908 | (\$123,294) | \$2,746 | (\$203,777) | (\$15,219) | \$232,346 |
| ID Sch 11 | (\$74,841) | \$12,264 | (\$72,358) | (\$39,129) | \$5,380 | \$15,851 | (\$16,945) | \$36,464 | (\$28,801) | \$637 | (\$20,591) | (\$1,554) | \$33,941 |
| ID Sch 21 | (\$42,545) | \$6,235 | (\$36,718) | (\$19,901) | \$151 | \$902 | (\$16,393) | \$26,963 | (\$21,138) | \$470 | (\$115) | (\$43) | \$17,042 |
| Total ID | (\$580,297) | \$100,951 | (\$598,971) | (\$322,769) | \$58,209 | \$167,635 | (\$77,337) | \$219,335 | (\$173,233) | \$3,853 | (\$224,483) | (\$16,816) | \$283,329 |
| Total Revenue | (\$5,810,062) | \$1,069,101 | (\$6,229,395) | (\$3,465,047) | \$621,843 | \$1,812,445 | (\$920,011) | \$2,496,921 | (\$1,975,309) | \$43,068 | (\$2,443,187) | (\$180,079) | \$3,359,588 |
| WA ERM RRC | (\$774,290) | \$141,381 | (\$815,610) | (\$461,403) | \$79,822 | \$234,618 | (\$140,983) | \$357,900 | (\$283,229) | \$6,119 | (\$316,310) | (\$23,144) | \$446,549 |
| ID PCA LCAR | (\$576,652) | \$100,345 | (\$595,376) | (\$320,832) | \$57,860 | \$166,629 | (\$76,873) | \$218,018 | (\$172,194) | \$3,830 | (\$223,136) | (\$16,715) | \$281,792 |
| Total Expense | (\$1,350,942) | \$241,726 | (\$1,410,986) | (\$782,235) | \$137,682 | \$401,247 | (\$217,856) | \$575,918 | (\$455,423) | \$9,949 | (\$539,446) | (\$39,859) | \$728,341 |
| Estimated Margin | (\$41,695) | \$7,554 | (\$43,677) | (\$24,612) | \$4,271 | \$12,536 | (\$7,393) | \$18,906 | (\$14,957) | \$324 | (\$16,892) | (\$1,238) | \$23,483 |

Prep by: _____ 1st Review: _____

| 12.2019 | Total | January | February | March | April | May | June | July | August | September | October | November | December |
|---|--------------------------------------|---------|----------------|------------|-------------|------------|---------|--------------------------------|---------|-----------|---------|----------|----------|
| Weighted Block Rate Calculation | | | | | | | | | | | | | |
| WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider) | | | | | | | | | | | | | |
| WA Sch 1 | | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 | 0.09243 |
| WA Sch 11 | | 0.08341 | 0.08341 | 0.08341 | 0.08341 | 0.08341 | 0.08341 | 0.08341 | 0.08341 | 0.08341 | 0.08341 | 0.08341 | 0.08341 |
| WA Sch 21 | | 0.06430 | 0.06430 | 0.06430 | 0.06430 | 0.06430 | 0.06430 | 0.06430 | 0.06430 | 0.06430 | 0.06430 | 0.06430 | 0.06430 |
| ERM RRC | | 0.01811 | 0.01811 | 0.01811 | 0.01811 | 0.01811 | 0.01811 | 0.01811 | 0.01811 | 0.01811 | 0.01811 | 0.01811 | 0.01811 |
| WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider) | | | | | | | | | | | | | |
| ID Sch 1 | | 0.09637 | 0.09637 | 0.09637 | 0.09637 | 0.09637 | 0.09637 | 0.09637 | 0.09637 | 0.09637 | 0.09637 | 0.09637 | 0.09533 |
| ID Sch 11 | | 0.06909 | 0.06909 | 0.06909 | 0.06909 | 0.06909 | 0.06909 | 0.06909 | 0.06909 | 0.06909 | 0.06909 | 0.06909 | 0.06244 |
| ID Sch 21 | | 0.05362 | 0.05362 | 0.05362 | 0.05362 | 0.05362 | 0.05362 | 0.05362 | 0.05362 | 0.05362 | 0.05362 | 0.05362 | 0.05049 |
| PCA LCAR | | 0.02484 | 0.02484 | 0.02484 | 0.02484 | 0.02484 | 0.02484 | 0.02484 | 0.02484 | 0.02484 | 0.02484 | 0.02484 | 0.02200 |
| WA Schedule 1 | 17 GRC Block Usage, Bills & Basec | | Baseload Usage | Percentage | WS Usage | Percentage | | 1/1/2015 | | 1/1/2016 | | 5/1/2018 | |
| Block 1 | 1,563,076,768 | | 1,541,243,052 | 100.00% | 21,833,716 | 3.00% | | 0.07525 | | 0.07390 | | 0.07533 | |
| Block 2 | 458,131,072 | | 0 | 0.00% | 458,131,072 | 62.95% | | 0.08755 | | 0.08598 | | 0.08765 | |
| Block 3 | 247,853,664 | | 0 | 0.00% | 247,853,664 | 34.05% | | 0.10264 | | 0.10080 | | 0.10276 | |
| | 2,269,061,504 | | 1,541,243,052 | 100.00% | 727,818,452 | 100.00% | | 0.09232 | | 0.09066 | | 0.09243 | |
| | 2,518,371 | 612 | 1,541,243,052 | | | | | 9.405¢ | | 9.237¢ | | 9.243¢ | |
| WA Schedule 11 | | | | | | | | | | | | | |
| Block 1 | 419,807,178 | | 419,807,178 | 81.44% | 0 | 0.00% | | 0.11507 | | 0.11293 | | 0.11349 | |
| Block 2 | 192,006,796 | | 95,666,450 | 18.56% | 96,340,346 | 100.00% | | 0.08455 | | 0.08298 | | 0.08341 | |
| | 611,813,974 | | 515,473,628 | 100.00% | 96,340,346 | 100.00% | | 0.08455 | | 0.08298 | | 0.08341 | |
| | 375,436 | 1,373 | 515,473,628 | | | | | 8.455¢ | | 8.298¢ | | 8.341¢ | |
| WA Schedule 21 | | | | | | | | | | | | | |
| Block 1 | 1,239,435,303 | | 1,239,435,303 | 93.57% | 0 | 0.00% | | 0.07240 | | 0.07089 | | 0.07189 | |
| Block 2 | 158,308,533 | | 85,144,041 | 6.43% | 73,164,492 | 100.00% | | 0.06475 | | 0.06340 | | 0.06430 | |
| | 1,397,743,836 | | 1,324,579,344 | 100.00% | 73,164,492 | 100.00% | | 0.06475 | | 0.06340 | | 0.06430 | |
| | 22,836 | 58,004 | 1,324,579,344 | | | | | 6.475 | | 0.06340 | | 6.430¢ | |
| | | | | | | | | ERM RRC rate | 0.02012 | 0.01566 | | 0.01811 | |
| | | | | | | | | Decoupling RRA rate | 0.02108 | 0.01641 | | 0.01900 | |
| ID Schedule 1 | 17 GRC Block Usage, Bills & Baseload | | | | | | | 12/1/2019 | | 6/1/2018 | | 1/1/2019 | |
| Block 1 | 631,683,680 | | 631,683,680 | 84.52% | 0 | 0.00% | | 0.08482 | | 0.07949 | | 0.08574 | |
| Block 2 | 466,874,373 | | 115,721,572 | 15.48% | 351,152,801 | 100.00% | | 0.09533 | | 0.09000 | | 0.09637 | |
| | 1,098,558,053 | | 747,405,252 | 100.00% | 351,152,801 | 100.00% | | 0.09533 | | 0.09 | | 0.09637 | |
| | 1,258,258 | 594 | 747,405,252 | | | | | 9.533¢ | | 9.444¢ | | 9.637¢ | |
| ID Schedule 11 | | | | | | | | | | | | | |
| Block 1 | 262,422,258 | | 262,422,258 | 89.18% | 0 | 0.00% | | 0.08909 | | 0.08341 | | 0.09857 | |
| Block 2 | 95,790,406 | | 31,836,498 | 10.82% | 63,953,908 | 100.00% | | 0.06244 | | 0.05676 | | 0.06909 | |
| | 358,212,664 | | 294,258,756 | 100.00% | 63,953,908 | 100.00% | | 0.06244 | | 0.05676 | | 0.06909 | |
| | 252,366 | 1,166 | 294,258,756 | | | | | 6.244¢ | | 6.840¢ | | 6.909¢ | |
| ID Schedule 21 | | | | | | | | | | | | | |
| Block 1 | 595,628,304 | | 595,628,304 | 88.83% | 0 | 0.00% | | 0.05991 | | 0.05543 | | 0.06361 | |
| Block 2 | 52,010,569 | | 74,903,082 | 11.17% | -22,892,513 | 100.00% | | 0.05049 | | 0.04601 | | 0.05362 | |
| | 647,638,873 | | 670,531,386 | 100.00% | -22,892,513 | 100.00% | | 0.05049 | | 0.04601 | | 0.05362 | |
| | 13,657 | 49,098 | 670,531,386 | | | | | 0.000¢ | | 0.000¢ | | 5.362¢ | |
| | | | | | | | | PCA LCAR | 0.02200 | 0.02473 | | 0.02484 | |
| | | | | | | | | Fixed Cost Adjustment RRA rate | 0.02212 | 0.02488 | | 0.02499 | |

Prep by: _____ 1st Review: _____

| 12.2019 | Total | January | February | March | April | May | June | July | August | September | October | November | December |
|--------------|-------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
| Normal DDH | 6,513 | 1,103 | 915 | 775 | 542 | 298 | 137 | 26 | 30 | 158 | 534 | 863 | 1,132 |
| Actual DDH | 6,748 | 1,052 | 1,218 | 938 | 500 | 180 | 96 | 8 | 3 | 209 | 697 | 875 | 972 |
| Unbilled DDH | -235 | 51 | -303 | -163 | 42 | 118 | 41 | 18 | 27 | -51 | -163 | -12 | 160 |
| Normal DDC | 503 | 0 | 0 | 0 | 0 | 15 | 52 | 209 | 185 | 41 | 1 | 0 | 0 |
| Actual DDC | 523 | 0 | 0 | 0 | 0 | 14 | 87 | 152 | 230 | 40 | 0 | 0 | 0 |
| Unbilled DDC | -20 | 0 | 0 | 0 | 0 | 1 | -35 | 57 | -45 | 1 | 1 | 0 | 0 |

Rate Group

| | | | | | | | | | | | | | |
|-----------------|-------------|-----------|-------------|-------------|-----------|------------|------------|------------|-------------|---------|-------------|------------|------------|
| WA Res Sched 1 | -35,858,069 | 6,683,941 | -38,586,897 | -21,820,475 | 4,045,887 | 11,850,868 | -5,307,066 | 15,150,402 | -11,998,999 | 259,188 | -16,096,417 | -1,174,373 | 21,135,872 |
| No of Cust | 218,287 | 218,066 | 211,896 | 222,742 | 215,988 | 220,080 | 217,378 | 217,866 | 218,561 | 212,449 | 225,194 | 219,427 | 219,799 |
| Usage/DDH | | 0.601 | 0.601 | 0.601 | 0.446 | 0.446 | 0.446 | 0.000 | 0.000 | 0.000 | 0.446 | 0.446 | 0.601 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 1.220 | 1.220 | 1.220 | 1.220 | 1.220 | 1.220 | 1.220 | 1.220 | 0.000 |
| WA Res Sched 11 | -846,183 | 173,282 | -1,000,888 | -566,523 | 113,325 | 324,534 | 6,048 | 171,480 | -135,810 | 2,951 | -452,177 | -32,492 | 550,087 |
| No of Cust | 9,724 | 9,680 | 9,411 | 9,902 | 9,671 | 9,766 | 9,692 | 9,736 | 9,767 | 9,551 | 10,011 | 9,705 | 9,795 |
| Usage/DDH | | 0.351 | 0.351 | 0.351 | 0.279 | 0.279 | 0.279 | 0.000 | 0.000 | 0.000 | 0.279 | 0.279 | 0.351 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 0.309 | 0.309 | 0.309 | 0.309 | 0.309 | 0.309 | 0.309 | 0.309 | 0.000 |
| WA Com Sched 11 | -3,205,454 | 540,441 | -3,122,797 | -1,754,806 | 209,600 | 626,098 | -971,577 | 1,917,840 | -1,516,615 | 33,084 | -798,647 | -59,857 | 1,691,782 |
| No of Cust | 22,735 | 22,789 | 22,164 | 23,152 | 22,684 | 22,817 | 22,711 | 22,734 | 22,772 | 22,354 | 23,230 | 22,673 | 22,739 |
| Usage/DDH | | 0.465 | 0.465 | 0.465 | 0.220 | 0.220 | 0.220 | 0.000 | 0.000 | 0.000 | 0.220 | 0.220 | 0.465 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 1.480 | 1.480 | 1.480 | 1.480 | 1.480 | 1.480 | 1.480 | 1.480 | 0.000 |
| WA Ind Sched 11 | -57,771 | 11,380 | -66,014 | -36,944 | 5,627 | 14,975 | -515 | 9,465 | -7,533 | 167 | -21,668 | -1,570 | 34,859 |
| No of Cust | 125 | 127 | 124 | 129 | 127 | 119 | 129 | 123 | 124 | 124 | 127 | 124 | 124 |
| Usage/DDH | | 1.757 | 1.757 | 1.757 | 1.055 | 1.055 | 1.055 | 0.000 | 0.000 | 0.000 | 1.055 | 1.055 | 1.757 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 1.350 | 1.350 | 1.350 | 1.350 | 1.350 | 1.350 | 1.350 | 1.350 | 0.000 |
| WA Res Sched 21 | -349,931 | 70,125 | -366,630 | -224,125 | 33,177 | 97,247 | -38,759 | 114,551 | -94,284 | 1,881 | -140,233 | -9,681 | 206,800 |
| No of Cust | 48 | 50 | 44 | 50 | 47 | 48 | 48 | 47 | 49 | 44 | 52 | 48 | 47 |
| Usage/DDH | | 27.500 | 27.500 | 27.500 | 16.807 | 16.807 | 16.807 | 0.000 | 0.000 | 0.000 | 16.807 | 16.807 | 27.500 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 42.759 | 42.759 | 42.759 | 42.759 | 42.759 | 42.759 | 42.759 | 42.759 | 0.000 |
| WA Com Sched 21 | -2,311,267 | 307,653 | -1,776,130 | -1,011,092 | 0 | 39,975 | -1,418,231 | 2,309,691 | -1,819,347 | 39,111 | 41,544 | 0 | 975,559 |
| No of Cust | 1,772 | 1,768 | 1,718 | 1,818 | 1,772 | 1,758 | 1,782 | 1,782 | 1,778 | 1,720 | 1,827 | 1,757 | 1,787 |
| Usage/DDH | | 3.412 | 3.412 | 3.412 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 3.412 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 22.739 | 22.739 | 22.739 | 22.739 | 22.739 | 22.739 | 22.739 | 22.739 | 0.000 |
| WA Ind Sched 21 | -126,150 | 19,969 | -117,079 | -63,823 | 0 | 1,443 | -54,728 | 89,129 | -66,757 | 1,504 | 1,544 | 0 | 62,648 |
| No of Cust | 76 | 76 | 75 | 76 | 77 | 72 | 78 | 78 | 74 | 75 | 77 | 73 | 76 |
| Usage/DDH | | 5.152 | 5.152 | 5.152 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 5.152 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 20.047 | 20.047 | 20.047 | 20.047 | 20.047 | 20.047 | 20.047 | 20.047 | 0.000 |

Prep by: _____ 1st Review: _____

| 12.2019 | Total | January | February | March | April | May | June | July | August | September | October | November | December |
|----------------------------------|--------------------|-------------------|--------------------|--------------------|------------------|-------------------|--------------------|-------------------|--------------------|----------------|--------------------|-------------------|-------------------|
| ID Res Sched 1 | -17,317,498 | 3,299,412 | -19,603,644 | -10,553,768 | 2,107,972 | 6,037,703 | -1,760,675 | 6,238,801 | -4,933,723 | 109,884 | -8,154,342 | -608,998 | 10,503,880 |
| No of Cust | 109,799 | 109,281 | 109,288 | 109,370 | 109,346 | 109,458 | 109,284 | 109,672 | 109,858 | 110,104 | 110,464 | 110,566 | 110,894 |
| Usage/DDH | | 0.592 | 0.592 | 0.592 | 0.459 | 0.459 | 0.459 | 0.000 | 0.000 | 0.000 | 0.459 | 0.459 | 0.592 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 0.998 | 0.998 | 0.998 | 0.998 | 0.998 | 0.998 | 0.998 | 0.998 | 0.000 |
| ID Res Sched 11 | -394,730 | 80,680 | -476,593 | -258,230 | 51,855 | 148,492 | -4,373 | 90,844 | -71,555 | 1,587 | -205,190 | -15,188 | 262,941 |
| No of Cust | 5,666 | 5,590 | 5,558 | 5,598 | 5,612 | 5,659 | 5,607 | 5,692 | 5,679 | 5,667 | 5,767 | 5,753 | 5,807 |
| Usage/DDH | | 0.283 | 0.283 | 0.283 | 0.220 | 0.220 | 0.220 | 0.000 | 0.000 | 0.000 | 0.220 | 0.220 | 0.283 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 0.280 | 0.280 | 0.280 | 0.280 | 0.280 | 0.280 | 0.280 | 0.280 | 0.000 |
| ID Com Sched 11 | -2,397,909 | 405,063 | -2,389,625 | -1,292,057 | 160,767 | 478,113 | -671,588 | 1,360,661 | -1,074,933 | 23,774 | -608,825 | -46,246 | 1,256,987 |
| No of Cust | 16,196 | 16,209 | 16,095 | 16,177 | 16,151 | 16,243 | 16,106 | 16,250 | 16,261 | 16,184 | 16,383 | 16,261 | 16,033 |
| Usage/DDH | | 0.490 | 0.490 | 0.490 | 0.237 | 0.237 | 0.237 | 0.000 | 0.000 | 0.000 | 0.237 | 0.237 | 0.490 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 1.469 | 1.469 | 1.469 | 1.469 | 1.469 | 1.469 | 1.469 | 1.469 | 0.000 |
| ID Ind Sched 11 | -26,016 | 5,007 | -29,277 | -15,498 | 2,670 | 7,698 | -2,121 | 7,635 | -6,028 | 132 | -9,974 | -731 | 14,471 |
| No of Cust | 121 | 127 | 125 | 123 | 122 | 123 | 122 | 121 | 121 | 119 | 119 | 117 | 117 |
| Usage/DDH | | 0.773 | 0.773 | 0.773 | 0.521 | 0.521 | 0.521 | 0.000 | 0.000 | 0.000 | 0.521 | 0.521 | 0.773 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 1.107 | 1.107 | 1.107 | 1.107 | 1.107 | 1.107 | 1.107 | 1.107 | 0.000 |
| ID Res Sched 21 | -72,151 | 13,417 | -79,712 | -42,881 | 6,037 | 17,401 | -9,512 | 25,088 | -19,807 | 440 | -22,989 | -1,725 | 42,092 |
| No of Cust | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 |
| Usage/DDH | | 15.475 | 15.475 | 15.475 | 8.455 | 8.455 | 8.455 | 0.000 | 0.000 | 0.000 | 8.455 | 8.455 | 15.475 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 25.891 | 25.891 | 25.891 | 25.891 | 25.891 | 25.891 | 25.891 | 25.891 | 0.000 |
| ID Com Sched 21 | -1,455,993 | 217,864 | -1,281,373 | -694,213 | 0 | 18,677 | -646,452 | 1,053,868 | -826,064 | 18,357 | 18,376 | 0 | 664,967 |
| No of Cust | 981 | 996 | 986 | 993 | 988 | 991 | 980 | 981 | 974 | 974 | 975 | 966 | 969 |
| Usage/DDH | | 4.289 | 4.289 | 4.289 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 4.289 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 18.847 | 18.847 | 18.847 | 18.847 | 18.847 | 18.847 | 18.847 | 18.847 | 0.000 |
| ID Ind Sched 21 | -85,903 | 18,216 | -108,223 | -59,277 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,381 |
| No of Cust | 57 | 55 | 55 | 56 | 56 | 58 | 57 | 59 | 57 | 58 | 59 | 58 | 61 |
| Usage/DDH | | 6.494 | 6.494 | 6.494 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 6.494 |
| Usage/DDC | | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| Total Electric Adjustment | -64,505,025 | 11,846,450 | -69,004,882 | -38,393,712 | 6,736,917 | 19,663,224 | -10,879,549 | 28,539,455 | -22,571,455 | 492,060 | -26,448,998 | -1,950,861 | 37,466,326 |
| WA subtotal | -42,754,825 | 7,806,791 | -45,036,435 | -25,477,788 | 4,407,616 | 12,955,140 | -7,784,828 | 19,762,558 | -15,639,345 | 337,886 | -17,466,054 | -1,277,973 | 24,657,607 |
| ID subtotal | -21,750,200 | 4,039,659 | -23,968,447 | -12,915,924 | 2,329,301 | 6,708,084 | -3,094,721 | 8,776,897 | -6,932,110 | 154,174 | -8,982,944 | -672,888 | 12,808,719 |
| Summarize by Schedule | | | | | | | | | | | | | |
| WA Sch 1 | -35,858,069 | 6,683,941 | -38,586,897 | -21,820,475 | 4,045,887 | 11,850,868 | -5,307,066 | 15,150,402 | -11,998,999 | 259,188 | -16,096,417 | -1,174,373 | 21,135,872 |
| WA Sch 11 | -4,109,408 | 725,103 | -4,189,699 | -2,358,273 | 328,552 | 965,607 | -966,044 | 2,098,785 | -1,659,958 | 36,202 | -1,272,492 | -93,919 | 2,276,728 |
| WA Sch 21 | -2,787,348 | 397,747 | -2,259,839 | -1,299,040 | 33,177 | 138,665 | -1,511,718 | 2,513,371 | -1,980,388 | 42,496 | -97,145 | -9,681 | 1,245,007 |
| ID Sch 1 | -17,317,498 | 3,299,412 | -19,603,644 | -10,553,768 | 2,107,972 | 6,037,703 | -1,760,675 | 6,238,801 | -4,933,723 | 109,884 | -8,154,342 | -608,998 | 10,503,880 |
| ID Sch 11 | -2,818,655 | 490,750 | -2,895,495 | -1,565,785 | 215,292 | 634,303 | -678,082 | 1,459,140 | -1,152,516 | 25,493 | -823,989 | -62,165 | 1,534,399 |
| ID Sch 21 | -1,614,047 | 249,497 | -1,469,308 | -796,371 | 6,037 | 36,078 | -655,964 | 1,078,956 | -845,871 | 18,797 | -4,613 | -1,725 | 770,440 |

Prep by: _____ 1st Review: _____

Weather Sensitivity Regression Summary for January 2009 through December 2018

| Adj R ² | Dependent Variable | Shoulder Mo. Heating Apr, May, Jun, Oct, Nov | Winter Mo Heating Dec, Jan, Feb, Mar | Shoulder Mo Cooling Apr, May, Oct, Nov | Summer Mo Cooling Jun, Jul, Aug, Sep | Usage/Cust Base Load | Usage/Cust 2018 Low | Durbin Watson test results |
|----------------------------|--------------------|---|---|---|---|----------------------|---------------------|----------------------------|
| Washington Electric | | | | | | | | |
| 0.962 | WR1 | 0.446 | 0.601 | 1.220 | 1.220 | 576 | 684 | No Autocorrelation |
| 0.944 | WR11 | 0.279 | 0.351 | 0.309 | 0.309 | 359 | 384 | Corrected with AR(1) |
| 0.914 | WC11 | 0.220 | 0.465 | 1.480 | 1.480 | 1,892 | 1,771 | Corrected with AR(1),(2) |
| 0.954 | WI11 | 1.055 | 1.757 | 1.350 | 1.350 | 3,489 | 3,262 | Corrected with AR(1),(2) |
| 0.917 | WT11 | 0.209 | 0.418 | 1.108 | 1.108 | 1,465 | 1,380 | Corrected with AR(1),(2) |
| 0.911 | WR21 | 16.807 | 27.500 | 42.759 | 42.759 | 45,938 | 46,172 | Corrected with AR(1) |
| 0.950 | WC21 | 0.000 | 3.412 | 22.739 | 22.739 | 60,948 | 55,403 | Corrected with AR(1) |
| 0.881 | WI21 | 0.000 | 5.152 | 20.047 | 20.047 | 109,435 | 96,412 | Corrected with AR(1),(2) |
| 0.952 | WT21 | 0.000 | 3.679 | 22.835 | 22.835 | 62,392 | 56,932 | Corrected with AR(1),(2) |
| Idaho Electric | | | | | | | | |
| 0.970 | IR1 | 0.459 | 0.592 | 0.998 | 0.998 | 562 | 668 | No Autocorrelation |
| 0.959 | IR11 | 0.220 | 0.283 | 0.280 | 0.280 | 267 | 287 | Corrected with AR(1) |
| 0.875 | IC11 | 0.237 | 0.490 | 1.469 | 1.469 | 1,535 | 1,500 | No Autocorrelation |
| 0.796 | II11 | 0.521 | 0.773 | 1.107 | 1.107 | 2,975 | 2,926 | Corrected with AR(1) |
| 0.890 | IT11 | 0.222 | 0.435 | 1.161 | 1.161 | 1,232 | 1,213 | No Autocorrelation |
| 0.865 | IR21 | 8.455 | 15.475 | 25.891 | 25.891 | 26,521 | 26,529 | Corrected with AR(1) |
| 0.862 | IC21 | 0.000 | 4.289 | 18.847 | 18.847 | 44,874 | 41,762 | Corrected with AR(1) |
| 0.520 | II21 | 0.000 | 6.494 | 0.000 | 0.000 | 108,429 | 77,709 | Corrected with AR(1),(2) |
| 0.842 | IT21 | 0.000 | 4.329 | 16.919 | 16.919 | 48,228 | 43,775 | Corrected with AR(1) |

Dependent Variable Name Code

1st letter

W = Washington Jurisdiction

I = Idaho Jurisdiction

2nd letter

R = Residential Class

C = Commercial Class

I = Industrial Class

Numerical reference

Rate Schedule

Prep by: _____ 1st Review: _____

AVISTA UTILITIES
 Weather Normalization
 Degree Day Comparison
 Twelve Months Ended December 31, 2019

| CALENDAR MONTHLY DDH & DDC | ACTUAL DDH | ACTUAL DDC | 1990- 2019 | 1990 - 2019 | ADJUSTMENT | ADJUSTMENT |
|-------------------------------|---------------|---------------|--------------------|--------------------|-------------------|-------------------|
| | | | 30 YEAR AVG DDH | 30 YEAR AVG DDC | NORM - ACT DDH | NORM - ACT DDC |
| Jan - 19 | 1,052 | 0 | 1,103 | 0 | 51 | 0 |
| Feb - 19 | 1,218 | 0 | 915 | 0 | -303 | 0 |
| Mar - 19 | 938 | 0 | 775 | 0 | -163 | 0 |
| Apr - 19 | 500 | 0 | 542 | 0 | 42 | 0 |
| May - 19 | 180 | 14 | 298 | 15 | 118 | 1 |
| Jun - 19 | 96 | 87 | 137 | 52 | 41 | -35 |
| Jul - 19 | 8 | 152 | 26 | 209 | 18 | 57 |
| Aug - 19 | 3 | 230 | 30 | 185 | 27 | -45 |
| Sep - 19 | 209 | 40 | 158 | 41 | -51 | 1 |
| Oct - 19 | 697 | 0 | 534 | 1 | -163 | 1 |
| Nov - 19 | 875 | 0 | 863 | 0 | -12 | 0 |
| Dec - 19 | 972 | 0 | 1,132 | 0 | 160 | 0 |
| | <hr/> | | | | | |
| | 6,748 | 523 | 6,513 | 503 | -235 | -20 |
| Heating Season Totals | 6,528 | | 6,299 | | -229 | |
| Summer Season Totals | | 523 | | 502 | | -21 |

Prep by:_____ 1st Review:_____

Spokane AP Weather Station
Heating Degree Day History

Workpaper Ref. C-WN-__

| | | Heating Season | | | | | | | | | | | | Total |
|-----------------------------|-------------|----------------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|-------|
| | | July | August | September | October | November | December | January | February | March | April | May | June | |
| 1 | 2018 - 2019 | 15 | 24 | 169 | 517 | 836 | 1,021 | 1,052 | 1,218 | 938 | 500 | 180 | 96 | 6,566 |
| 2 | 2017 - 2018 | 0 | 3 | 166 | 560 | 811 | 1,179 | 960 | 968 | 783 | 543 | 125 | 103 | 6,201 |
| 3 | 2016 - 2017 | 20 | 10 | 158 | 508 | 637 | 1,289 | 1,379 | 992 | 741 | 556 | 272 | 66 | 6,628 |
| 4 | 2015 - 2016 | 5 | 11 | 197 | 322 | 899 | 1,054 | 1,048 | 753 | 683 | 308 | 198 | 110 | 5,588 |
| 5 | 2014 - 2015 | 7 | 5 | 94 | 357 | 906 | 991 | 1,049 | 713 | 597 | 519 | 157 | 25 | 5,420 |
| 6 | 2013 - 2014 | 0 | 7 | 160 | 590 | 898 | 1,213 | 1,090 | 1,085 | 780 | 537 | 227 | 106 | 6,693 |
| 7 | 2012 - 2013 | 20 | 14 | 68 | 504 | 779 | 1,040 | 1,243 | 869 | 730 | 561 | 272 | 140 | 6,240 |
| 8 | 2011 - 2012 | 40 | 8 | 99 | 516 | 890 | 1,118 | 1,078 | 930 | 809 | 494 | 345 | 175 | 6,502 |
| 9 | 2010 - 2011 | 48 | 47 | 158 | 472 | 948 | 1,096 | 1,103 | 1,006 | 790 | 698 | 401 | 192 | 6,959 |
| 10 | 2009 - 2010 | 17 | 23 | 103 | 668 | 834 | 1,252 | 919 | 751 | 733 | 538 | 420 | 190 | 6,448 |
| 11 | 2008 - 2009 | 8 | 52 | 142 | 529 | 785 | 1,328 | 1,204 | 957 | 936 | 586 | 303 | 93 | 6,923 |
| 12 | 2007 - 2008 | 0 | 27 | 194 | 553 | 894 | 1,126 | 1,243 | 952 | 880 | 683 | 274 | 176 | 7,002 |
| 13 | 2006 - 2007 | 8 | 30 | 170 | 552 | 865 | 1,122 | 1,243 | 864 | 685 | 548 | 270 | 136 | 6,493 |
| 14 | 2005 - 2006 | 11 | 22 | 229 | 489 | 919 | 1,258 | 905 | 949 | 812 | 525 | 301 | 104 | 6,524 |
| 15 | 2004 - 2005 | 16 | 34 | 204 | 480 | 857 | 1,020 | 1,128 | 842 | 711 | 503 | 260 | 166 | 6,221 |
| 16 | 2003 - 2004 | 9 | 1 | 151 | 418 | 1,056 | 1,083 | 1,193 | 945 | 668 | 455 | 315 | 131 | 6,425 |
| 17 | 2002 - 2003 | 28 | 26 | 219 | 678 | 839 | 962 | 957 | 885 | 745 | 588 | 365 | 90 | 6,382 |
| 18 | 2001 - 2002 | 33 | 20 | 100 | 588 | 744 | 1,136 | 1,063 | 934 | 938 | 581 | 412 | 137 | 6,686 |
| 19 | 2000 - 2001 | 51 | 43 | 285 | 572 | 1,134 | 1,245 | 1,168 | 1,060 | 795 | 634 | 320 | 201 | 7,508 |
| 20 | 1999 - 2000 | 75 | 36 | 181 | 540 | 703 | 1,030 | 1,143 | 908 | 799 | 496 | 363 | 142 | 6,416 |
| 21 | 1998 - 1999 | 0 | 20 | 101 | 565 | 748 | 1,119 | 1,010 | 836 | 769 | 594 | 448 | 186 | 6,396 |
| 22 | 1997 - 1998 | 35 | 15 | 116 | 549 | 785 | 1,098 | 1,058 | 747 | 721 | 505 | 276 | 90 | 5,995 |
| 23 | 1996 - 1997 | 35 | 49 | 281 | 603 | 949 | 1,241 | 1,130 | 928 | 794 | 642 | 264 | 154 | 7,070 |
| 24 | 1995 - 1996 | 21 | 88 | 146 | 648 | 742 | 1,120 | 1,217 | 1,045 | 880 | 556 | 471 | 143 | 7,077 |
| 25 | 1994 - 1995 | 26 | 13 | 81 | 558 | 970 | 1,071 | 1,045 | 771 | 771 | 578 | 262 | 170 | 6,316 |
| 26 | 1993 - 1994 | 151 | 83 | 217 | 457 | 1,063 | 1,051 | 904 | 998 | 713 | 469 | 262 | 160 | 6,528 |
| 27 | 1992 - 1993 | 32 | 60 | 232 | 481 | 916 | 1,297 | 1,331 | 1,102 | 834 | 578 | 192 | 165 | 7,220 |
| 28 | 1991 - 1992 | 15 | 16 | 108 | 574 | 918 | 992 | 1,024 | 750 | 598 | 477 | 206 | 61 | 5,739 |
| 29 | 1990 - 1991 | 37 | 42 | 54 | 610 | 774 | 1,356 | 1,212 | 716 | 866 | 568 | 406 | 248 | 6,889 |
| 30 | 1989 - 1990 | 22 | 76 | 149 | 554 | 805 | 1,048 | 976 | 968 | 739 | 454 | 373 | 166 | 6,330 |
| 1990 - 2019 30-Year Average | | 26 | 30 | 158 | 534 | 863 | 1,132 | 1,103 | 915 | 775 | 542 | 298 | 137 | 6,513 |

Prep by:_____ 1st Review:_____

Spokane AP Weather Station
Cooling Degree Day History

Workpaper Ref. E-WN-
Cooling
Season

| | | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|-----------------------------|------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|-------|
| 1 | 2019 | 0 | 0 | 0 | 0 | 14 | 87 | 152 | 230 | 40 | 0 | 0 | 0 | 523 |
| 2 | 2018 | 0 | 0 | 0 | 1 | 37 | 31 | 280 | 209 | 15 | 0 | 0 | 0 | 573 |
| 3 | 2017 | 0 | 0 | 0 | 0 | 35 | 86 | 303 | 281 | 89 | 0 | 0 | 0 | 794 |
| 4 | 2016 | 0 | 0 | 0 | 6 | 6 | 114 | 152 | 209 | 7 | 0 | 0 | 0 | 494 |
| 5 | 2015 | 0 | 0 | 0 | 0 | 32 | 225 | 300 | 251 | 20 | 0 | 0 | 0 | 828 |
| 6 | 2014 | 0 | 0 | 0 | 0 | 6 | 14 | 348 | 238 | 47 | 1 | 0 | 0 | 654 |
| 7 | 2013 | 0 | 0 | 0 | 0 | 30 | 48 | 284 | 239 | 108 | 0 | 0 | 0 | 709 |
| 8 | 2012 | 0 | 0 | 0 | 2 | 8 | 20 | 251 | 227 | 27 | 0 | 0 | 0 | 535 |
| 9 | 2011 | 0 | 0 | 0 | 0 | 5 | 18 | 103 | 195 | 105 | 0 | 0 | 0 | 426 |
| 10 | 2010 | 0 | 0 | 0 | 0 | 4 | 19 | 178 | 165 | 10 | 4 | 0 | 0 | 380 |
| 11 | 2009 | 0 | 0 | 0 | 0 | 23 | 47 | 245 | 196 | 78 | 0 | 0 | 0 | 589 |
| 12 | 2008 | 0 | 0 | 0 | 0 | 27 | 60 | 182 | 176 | 29 | 4 | 0 | 0 | 478 |
| 13 | 2007 | 0 | 0 | 0 | 0 | 7 | 56 | 338 | 143 | 32 | 0 | 0 | 0 | 576 |
| 14 | 2006 | 0 | 0 | 0 | 0 | 41 | 66 | 285 | 161 | 62 | 0 | 0 | 0 | 615 |
| 15 | 2005 | 0 | 0 | 0 | 0 | 13 | 32 | 179 | 174 | 11 | 0 | 0 | 0 | 409 |
| 16 | 2004 | 0 | 0 | 0 | 0 | 0 | 96 | 249 | 225 | 1 | 0 | 0 | 0 | 571 |
| 17 | 2003 | 0 | 0 | 0 | 0 | 12 | 58 | 266 | 174 | 66 | 2 | 0 | 0 | 578 |
| 18 | 2002 | 0 | 0 | 0 | 0 | 0 | 63 | 231 | 81 | 30 | 0 | 0 | 0 | 405 |
| 19 | 2001 | 0 | 0 | 0 | 0 | 29 | 19 | 146 | 213 | 54 | 0 | 0 | 0 | 461 |
| 20 | 2000 | 0 | 0 | 0 | 0 | 0 | 29 | 146 | 129 | 16 | 0 | 0 | 0 | 320 |
| 21 | 1999 | 0 | 0 | 0 | 0 | 7 | 41 | 118 | 210 | 14 | 0 | 0 | 0 | 390 |
| 22 | 1998 | 0 | 0 | 0 | 0 | 6 | 22 | 325 | 234 | 110 | 0 | 0 | 0 | 697 |
| 23 | 1997 | 0 | 0 | 0 | 0 | 14 | 9 | 122 | 209 | 30 | 6 | 0 | 0 | 390 |
| 24 | 1996 | 0 | 0 | 0 | 0 | 0 | 16 | 198 | 150 | 17 | 0 | 0 | 0 | 381 |
| 25 | 1995 | 0 | 0 | 0 | 0 | 14 | 29 | 119 | 59 | 38 | 0 | 0 | 0 | 259 |
| 26 | 1994 | 0 | 0 | 0 | 0 | 9 | 37 | 280 | 159 | 43 | 0 | 0 | 0 | 528 |
| 27 | 1993 | 0 | 0 | 0 | 0 | 36 | 27 | 11 | 64 | 34 | 0 | 0 | 0 | 172 |
| 28 | 1992 | 0 | 0 | 0 | 0 | 25 | 159 | 124 | 209 | 11 | 8 | 0 | 0 | 536 |
| 29 | 1991 | 0 | 0 | 0 | 0 | 0 | 0 | 139 | 187 | 20 | 0 | 0 | 0 | 346 |
| 30 | 1990 | 0 | 0 | 0 | 0 | 0 | 42 | 213 | 157 | 68 | 0 | 0 | 0 | 480 |
| 1987 - 2016 30-Year Average | | 0 | 0 | 0 | 0 | 15 | 52 | 209 | 185 | 41 | 1 | 0 | 0 | 503 |

Prep by: _____ 1st Review: _____

Summarize No of Customers by Code

| | | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 | 201908 | 201909 | 201910 | 201911 | 201912 |
|-----------------------|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| WA Residential Sch 1 | WR1 | 218,066 | 211,896 | 222,742 | 215,988 | 220,080 | 217,378 | 217,866 | 218,561 | 212,449 | 225,194 | 219,427 | 219,799 |
| WA Residential Sch 11 | WR11 | 9,680 | 9,411 | 9,902 | 9,671 | 9,766 | 9,692 | 9,736 | 9,767 | 9,551 | 10,011 | 9,705 | 9,795 |
| WA Commercial Sch 11 | WC11 | 22,789 | 22,164 | 23,152 | 22,684 | 22,817 | 22,711 | 22,734 | 22,772 | 22,354 | 23,230 | 22,673 | 22,739 |
| WA Industrial Sch 11 | WI11 | 127 | 124 | 129 | 127 | 119 | 129 | 123 | 124 | 124 | 127 | 124 | 124 |
| WA Total Sch 11 | WT11 | 32,663 | 31,762 | 33,249 | 32,546 | 32,768 | 32,598 | 32,660 | 32,731 | 32,100 | 33,433 | 32,560 | 32,733 |
| WA Residential Sch 21 | WR21 | 50 | 44 | 50 | 47 | 48 | 48 | 47 | 49 | 44 | 52 | 48 | 47 |
| WA Commercial Sch 21 | WC21 | 1,768 | 1,718 | 1,818 | 1,772 | 1,758 | 1,782 | 1,782 | 1,778 | 1,720 | 1,827 | 1,757 | 1,787 |
| WA Industrial Sch 21 | WI21 | 76 | 75 | 76 | 77 | 72 | 78 | 78 | 74 | 75 | 77 | 73 | 76 |
| WA Total Sch 21 | WT21 | 1,910 | 1,853 | 1,960 | 1,912 | 1,894 | 1,925 | 1,923 | 1,917 | 1,855 | 1,972 | 1,894 | 1,926 |
| WA Commercial Sch 25 | WC25 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| WA Industrial Sch 25 | WI25 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| WA Total Sch 25 | WT25 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 23 |
| WA Residential Sch 31 | WR31 | 1,172 | 1,119 | 1,173 | 1,181 | 1,163 | 1,162 | 1,136 | 1,161 | 1,156 | 1,187 | 1,145 | 1,153 |
| WA Commercial Sch 31 | WC31 | 672 | 645 | 682 | 671 | 681 | 676 | 684 | 670 | 676 | 694 | 659 | 677 |
| WA Industrial Sch 31 | WI31 | 637 | 619 | 615 | 623 | 624 | 615 | 623 | 625 | 614 | 627 | 617 | 610 |
| WA Total Sch 31 | WT31 | 2,485 | 2,387 | 2,474 | 2,479 | 2,472 | 2,457 | 2,447 | 2,460 | 2,450 | 2,512 | 2,425 | 2,444 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| ID Residential Sch 1 | IR1 | 109,281 | 109,288 | 109,370 | 109,346 | 109,458 | 109,284 | 109,672 | 109,858 | 110,104 | 110,464 | 110,566 | 110,894 |
| ID Residential Sch 11 | IR11 | 5,590 | 5,558 | 5,598 | 5,612 | 5,659 | 5,607 | 5,692 | 5,679 | 5,667 | 5,767 | 5,753 | 5,807 |
| ID Commercial Sch 11 | IC11 | 16,209 | 16,095 | 16,177 | 16,151 | 16,243 | 16,106 | 16,250 | 16,261 | 16,184 | 16,383 | 16,261 | 16,033 |
| ID Industrial Sch 11 | I11 | 127 | 125 | 123 | 122 | 123 | 122 | 121 | 121 | 119 | 119 | 117 | 117 |
| ID Total Sch 11 | IT11 | 21,957 | 21,809 | 21,928 | 21,917 | 22,056 | 21,866 | 22,094 | 22,092 | 22,001 | 22,300 | 22,162 | 21,988 |
| ID Residential Sch 21 | IR21 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 |
| ID Commercial Sch 21 | IC21 | 996 | 986 | 993 | 988 | 991 | 980 | 981 | 974 | 974 | 975 | 966 | 969 |
| ID Industrial Sch 21 | I21 | 55 | 55 | 56 | 56 | 58 | 57 | 59 | 57 | 58 | 59 | 58 | 61 |
| ID Total Sch 21 | IT21 | 1,072 | 1,062 | 1,070 | 1,065 | 1,070 | 1,058 | 1,061 | 1,052 | 1,053 | 1,055 | 1,045 | 1,051 |
| ID Commercial Sch 25 | IC25 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| ID Industrial Sch 25 | I25 | 8 | 8 | 8 | 8 | 8 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| ID Total Sch 25 | IT25 | 12 | 11 | 11 | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| ID Residential Sch 31 | IR31 | 631 | 625 | 628 | 631 | 636 | 631 | 639 | 634 | 634 | 633 | 630 | 636 |
| ID Commercial Sch 31 | IC31 | 571 | 554 | 567 | 560 | 572 | 563 | 567 | 563 | 555 | 577 | 562 | 564 |
| ID Industrial Sch 31 | I31 | 245 | 230 | 240 | 237 | 243 | 236 | 240 | 236 | 232 | 243 | 229 | 239 |
| ID Total Sch 31 | IT31 | 1,449 | 1,411 | 1,437 | 1,430 | 1,453 | 1,432 | 1,448 | 1,435 | 1,423 | 1,455 | 1,423 | 1,441 |

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

| Line No. | DESCRIPTION | Eliminate Adder Schedules |
|--------------------------------|-------------------------------------|---------------------------------|
| | Adjustment Number | 2.11 |
| | Workpaper Reference | E-EAS |
| REVENUES | | |
| 1 | Total General Business | (\$21,727) |
| 2 | Interdepartmental Sales | - |
| 3 | Sales for Resale | - |
| 4 | Total Sales of Electricity | (21,727) |
| 5 | Other Revenue | (213) |
| 6 | Total Electric Revenue | (21,940) |
| EXPENSES | | |
| Production and Transmission | | |
| 7 | Operating Expenses | - |
| 8 | Purchased Power | - |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | 3,332 |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 3,332 |
| Distribution | | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | (839) |
| 16 | Total Distribution | (839) |
| 17 | Customer Accounting | (72) |
| 18 | Customer Service & Information | (26,835) |
| 19 | Sales Expenses | - |
| Administrative & General | | |
| 20 | Operating Expenses | (43) |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | 3,914 |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 3,871 |
| 25 | Total Electric Expenses | (20,543) |
| 26 | OPERATING INCOME BEFORE FIT | (1,397) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (293) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$1,104) |
| 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
 Eliminate Adder Schedules
 Twelve Months Ended December 31, 2019

Adder Schedule Amounts Embedded in Results of Operations
 Washington Electric

Schedule 93 and Schedule 98 Unbilled Only (Billed Eliminated in Adjustment 2.13)

| Line No. | DESCRIPTION | Conversion Factor | Schedule 59 Residential Exchange Credit | Schedule 74 Tax Reform Temporary Rebate | Schedule 75 Decoupling (Rebate) Surcharge | Schedule 89/91/92 Public Purpose Tariff Rider | Schedule 93 ERM Surcharge/ Rebate | Schedule 95 Optional Renewable | Schedule 98 REC Revenue Surcharge/Rebate | Eliminate Contra-Decoupling Deferral | Total Adder Schedule Amounts | Eliminate Adder Schedule Adjustment 000's |
|-----------------------------|---------------------------------|-------------------|---|---|---|---|-----------------------------------|--------------------------------|--|--------------------------------------|------------------------------|---|
| REVENUES | | | | | | | | | | | | |
| 1 | Total General Business | 0.956069 | \$ (3,684,665) | \$ (4,093,995) | \$ 1,238,539 | \$ 28,068,387 | \$ - | \$ 164,027 | \$ 35,651 | \$ - | \$ 21,727,944 | \$ (21,727) |
| 2 | Interdepartmental Sales | | | | | | | | | | \$ - | |
| 3 | Sales for Resale | | | | | | | | | | \$ - | |
| 4 | Total Sales of Electricity | | \$ (3,684,665) | \$ (4,093,995) | \$ 1,238,539 | \$ 28,068,387 | \$ - | \$ 164,027 | \$ 35,651 | \$ - | \$ 21,727,944 | \$ (21,727) |
| 5 | Other Revenue | | | | \$ (1,184,128) | | | | | \$ 1,396,884 | \$ 212,757 | \$ (213) |
| 6 | Total Electric Revenue | | \$ (3,684,665) | \$ (4,093,995) | \$ 54,411 | \$ 28,068,387 | \$ - | \$ 164,027 | \$ 35,651 | \$ 1,396,884 | \$ 21,940,701 | \$ (21,940) |
| EXPENSES | | | | | | | | | | | | |
| Production and Transmission | | | | | | | | | | | | |
| 7 | Operating Expenses | | | | | | \$ - | | | | \$ - | \$ - |
| 8 | Purchased Power | | | | | | | | | | \$ - | |
| 9 | Depreciation/Amortization | | | | | | | | | | \$ - | |
| 10 | Regulatory Amortization | | \$ (3,522,792) | | | | | \$ 156,371 | \$ 34,085 | | \$ (3,332,337) | \$ 3,332 |
| 11 | Taxes | | | | | | | | | | \$ - | |
| 12 | Total Production & Transmission | | \$ (3,522,792) | \$ - | \$ - | \$ - | \$ - | \$ 156,371 | \$ 34,085 | \$ - | \$ (3,332,337) | \$ 3,332 |
| Distribution | | | | | | | | | | | | |
| 13 | Operating Expenses | | | | | | | | | | \$ - | |
| 14 | Depreciation/Amortization | | | | | | | | | | \$ - | |
| 15 | Taxes | 0.038605 | \$ (142,247) | \$ (158,049) | \$ 47,814 | \$ 1,083,585 | \$ - | \$ 6,332 | \$ 1,376 | \$ - | \$ 838,811 | \$ (839) |
| 16 | Total Distribution | | \$ (142,247) | \$ (158,049) | \$ 47,814 | \$ 1,083,585 | \$ - | \$ 6,332 | \$ 1,376 | \$ - | \$ 838,811 | \$ (839) |
| 17 | Customer Accounting | 0.003326 | \$ (12,256) | \$ (13,618) | \$ 4,120 | \$ 93,364 | \$ - | \$ 546 | \$ 119 | \$ - | \$ 72,273 | \$ (72) |
| 18 | Customer Service & Information | | | | | \$ 26,835,302 | | | | | \$ 26,835,302 | \$ (26,835) |
| 19 | Sales Expenses | | | | | | | | | | \$ - | |
| Administrative & General | | | | | | | | | | | | |
| 20 | Operating Expenses | 0.002000 | \$ (7,369) | \$ (8,188) | \$ 2,477 | \$ 56,137 | \$ - | \$ 328 | \$ 71 | \$ - | \$ 43,456 | \$ (43) |
| 21 | Depreciation/Amortization | | | \$ (3,914,140) | | | | | | | \$ (3,914,140) | \$ 3,914 |
| 22 | Taxes | | | | | | | | | | \$ - | |
| 23 | Total Admin. & General | | \$ (7,369) | \$ (3,922,328) | \$ 2,477 | \$ 56,137 | \$ - | \$ 328 | \$ 71 | \$ - | \$ (3,870,684) | \$ 3,871 |
| 24 | Total Electric Expenses | | \$ (3,684,665) | \$ (4,093,995) | \$ 54,411 | \$ 28,068,387 | \$ - | \$ 163,577 | \$ 35,651 | \$ - | \$ 20,543,366 | \$ (20,543) |
| 25 | OPERATING INCOME BEFORE FIT | | \$ - | \$ - | \$ 0 | \$ - | \$ - | \$ 450 | \$ - | \$ 1,396,884 | \$ 1,397,335 | \$ (1,397) |

Prep by: _____ 1st Review: _____

| | A | B | C | D | E | F |
|----|--|--------------------------------|-------------------|---|------------------|---|
| 1 | Query Name: V2 Transactions_by_FERC_GL_Detail | | | | | |
| 2 | Accounting Periods : 201901 through 201912 | | Selected Accounts | | | |
| 3 | | | | | | |
| 4 | Source Id:<All> | Jurisdiction:WA | Service:ED | | | |
| 5 | | | | | | |
| 6 | | | | | | Transaction Amount |
| 7 | Ferc Acct | Ferc Acct Desc | | | | |
| 8 | 407230 | TAX REFORM AMORTIZATION□ | | | (\$3,914,140.00) | Schedule 74 amortization, calendar (Tax Reform - Temporary) |
| 9 | 407395 | OPTIONAL RENEWABLE POWER REV O | | | \$156,370.72 | Schedule 95 Revenue Offset (moves revenue to Buck a Block balancing account) |
| 10 | 407450 | AMORT BPA RX | | | (\$3,102,919.36) | Schedule 59 amortization (ResX), billed |
| 11 | 407494 | AMORT SCH 98 REC REV | | | \$34,085.00 | Sch 98 amortization unbilled (REC Rev) |
| 12 | 407499 | AMORT SCH 59 BPA RES EXCH CRED | | | (\$419,873.00) | Sch 59 amortization (ResX), unbilled |
| 13 | 557161 | AMORT UNBILLED ADD-ONS | | | \$0.00 | Sch 93 amortization, unbilled (ERM) |
| 14 | 557290 | WA ERM AMORTIZATION | | | \$0.00 | Sch 93 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral) |
| 15 | 557324 | DEF POWER SUPPLY EXP-REC AMORT | | | (\$1,658,472.00) | Sch 98 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral) |
| 16 | 908600 | CUST SVC & INFO EXP | | | \$27,222,127.48 | Schedule 89/91/92 billed revenue offset |
| 17 | 908690 | AMORT UNBILLED DSM TARIFF RIDE | | | (\$386,825.00) | Schedule 89/91/92 unbilled revenue offset |
| 18 | 456311 | CONTRA DECOUPLING DEFERRAL | | | (\$1,396,884.38) | amortization of prior period reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB |
| 19 | 456329 | AMORTIZE RES DECOUPLING | | | (\$929,434.70) | Sch 75 Amortization Residential Decoupling, calendar |
| 20 | 456339 | AMORTIZE NON-RES DECOUPLING | | | \$2,113,562.55 | Sch 75 Amortization Non-Residential Decoupling, calendar |
| 21 | Total | | | | \$17,717,597.31 | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2019' | | | | | |
| 25 | | | | | | |
| 26 | Revenue Class:<All> | State Cde:WA | Service:Electric | | | |
| 27 | | | | | | |
| 28 | | | | | | Revenue |
| 29 | | | | | | 12 Month Total |
| 30 | Rate Schedule Num | | | | | |
| 31 | 0095 | | | | | \$164,027.00 |
| 32 | Total Schedule 95 | | | | | \$164,027.00 |

Journal Name (All)

| Sum of Transaction Amount | | Jurisdiction | | Service | WA Total | Grand Total |
|---------------------------|--------------------------------|-------------------------|-----------|-----------------------|-------------------------|-------------------------|
| FERC Account | FERC Account Description | WA | ED | GD | | |
| 407230 | TAX REFORM AMORTIZATION | \$ (3,914,140.00) | \$ | (1,205,040.10) | \$ (5,119,180.10) | \$ (5,119,180.10) |
| 407395 | OPTIONAL RENEWABLE POWER REV O | \$ 156,370.72 | \$ | | \$ 156,370.72 | \$ 156,370.72 |
| 407450 | AMORT BPA RX | \$ (3,102,919.36) | \$ | | \$ (3,102,919.36) | \$ (3,102,919.36) |
| 407494 | AMORT SCH 98 REC REV | \$ 34,085.00 | \$ | | \$ 34,085.00 | \$ 34,085.00 |
| 407499 | AMORT SCH 59 BPA RES EXCH CRED | \$ (419,873.00) | \$ | | \$ (419,873.00) | \$ (419,873.00) |
| 456311 | CONTRA DECOUPLING DEFERRAL | \$ (1,396,884.38) | \$ | | \$ (1,396,884.38) | \$ (1,396,884.38) |
| 456329 | AMORTIZATION RES DECOUPLING DE | \$ (929,434.70) | \$ | | \$ (929,434.70) | \$ (929,434.70) |
| 456339 | AMORTIZATION NON-RES DECOUPLIN | \$ 2,113,562.55 | \$ | | \$ 2,113,562.55 | \$ 2,113,562.55 |
| 495329 | AMORTIZATION RES DECOUPLING DE | | \$ | (2,439,657.86) | \$ (2,439,657.86) | \$ (2,439,657.86) |
| 495339 | AMORTIZATION NON-RES DECOUPLIN | | \$ | 572,130.32 | \$ 572,130.32 | \$ 572,130.32 |
| 557324 | DEF POWER SUPPLY EXP-REC AMORT | \$ (1,658,472.00) | \$ | | \$ (1,658,472.00) | \$ (1,658,472.00) |
| 805110 | AMORTIZE RECOVERABLE GAS COSTS | | \$ | (12,296,765.33) | \$ (12,296,765.33) | \$ (12,296,765.33) |
| 908600 | CUST SVC & INFO EXP | \$ 27,222,127.48 | \$ | 8,515,255.06 | \$ 35,737,382.54 | \$ 35,737,382.54 |
| 908690 | AMORT UNBILLED DSM TARIFF RIDE | \$ (386,825.00) | \$ | (30,531.00) | \$ (417,356.00) | \$ (417,356.00) |
| Grand Total | | \$ 17,717,597.31 | \$ | (6,884,608.91) | \$ 10,832,988.40 | \$ 10,832,988.40 |

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

| Line No. | DESCRIPTION | Misc. Restating Non-Util / Non- Recurring Expenses |
|--------------------------------|-------------------------------------|--|
| | Adjustment Number | 2.12 |
| | Workpaper Reference | E-MR |
| 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 | 8 |
| 19 | Sales Expenses | - |
| Administrative & General | | |
| 20 | Operating Expenses | (1,232) |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | (1,232) |
| 25 | Total Electric Expenses | (1,224) |
| 26 | OPERATING INCOME BEFORE FIT | 1,224 |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | 257 |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$967 |
| 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
 Miscellaneous Restating Adjustments
 For the Twelve Months Ended December 31, 2019

| | <u>WA</u> <u>Electric</u> | <u>WA</u> <u>Gas</u> |
|--|------------------------------|---|
| <u>Misc. Restating Adjustments:</u> | | |
| BOD Meeting Expenses @50% | E-MR-1 (8,721) | G-MR-1 (2,659) |
| BOD Fees | E-MR-1 (382,698) | G-MR-1 (116,700) |
| Non-Utility Removals | E-MR-1 (10,815) | G-MR-1 (820) |
| Reclassifications | E-MR-1 (552) | G-MR-1 (4,088) |
| LTIP | E-MR-1 (771,795) | G-MR-1 (235,353) |
| Plane Reclassifications | E-MR-1 (20,887) | G-MR-1 (31,563) |
| D&O Insurance | E-MR-1 (28,489) | G-MR-1 (8,687) |
| Total Misc. Restating Adjustments | <u>(1,223,957)</u> | <u>(399,869)</u> |
| <u>Revenues:</u> | | |
| Eliminate true-up to the 2019 provision for rate refund. | - | (444,000) Other Revenue (eliminate debit increases other revenue) |
| Total Misc. Restating Adjustments -Revenues | <u>-</u> | <u>(444,000)</u> |
| Net Operating Income Before FIT | <u>1,223,957</u> | <u>(44,131)</u> |

Prep by: _____

| WA - ELECTRIC | | | | | | | | | | Workpaper Ref. E-MR-1 | |
|---------------|------------------------|---------------------------------|----------------------|-------------------|----------------|------------------------|----------------|-------------|---------|-----------------------|----------------|
| Account | Board of Director Fees | Board of Director Meeting Costs | Non-Utility Removals | Reclassifications | LTIP | Plane Reclassification | D&O Insurance | Total | Account | Amount | Category |
| 935000 | | | | | | | | - | 935000 | (1,232,270) | A&G |
| 930200 | (382,698) | (8,721) | (4,436) | (4) | | | | (395,859) | 930200 | | |
| 928000 | | | | (2) | | (20,887) | | (20,889) | 928000 | | |
| 926100 | | | | (674) | | | | (674) | 926100 | | |
| 925200 | | | | (811) | | | | (811) | 925200 | | |
| 925100 | | | | | | | | - | 925100 | | |
| 925000 | | | | | | | (19,942) | (19,942) | 925000 | | |
| 924000 | | | | | | | (8,547) | (8,547) | 924000 | | |
| 923000 | | | (5,584) | (379) | | | | (5,963) | 923000 | | |
| 921000 | | | | (7,789) | | | | (7,789) | 921000 | | |
| 920000 | | | | | (771,795) | | | (771,795) | 920000 | | |
| 910000 | | | | 2,716 | | | | 2,716 | 910000 | 8,313 | Cust Ser &Info |
| 909000 | | | (794) | 6,392 | | | | 5,597 | 909000 | | |
| 908000 | | | | | | | | - | 908000 | | |
| | (382,698) | (8,721) | (10,815) | (552) | (771,795) | (20,887) | (28,489) | (1,223,957) | | (1,223,957) | |
| | | MR-BOD-1 | MR-NU-1 | MR-RC-1 | MR-LTIP | MR-PR-1 | MR-DO-1 | | | | |

WA - GAS

| Account | Board of Director Fees | Board of Director Meeting Costs | Non-Utility Removals | Reclassifications | LTIP | Plane Reclassification | D&O Insurance | Total | Account | Amount | Category |
|---------|------------------------|---------------------------------|----------------------|-------------------|-----------|------------------------|---------------|-----------|---------|-----------|-----------------|
| 935000 | | | | | | | | - | 935000 | (398,848) | A&G |
| 930200 | (116,700) | (2,659) | (298) | (255) | | | | (119,912) | 930200 | | |
| 928000 | | | | (1) | | (31,563) | | (31,564) | 928000 | | |
| 926100 | | | | (202) | | | | (202) | 926100 | | |
| 925100 | | | | | | | | - | 925100 | | |
| 925200 | | | | (233) | | | (8,687) | (8,920) | 925200 | | |
| 923000 | | | | (114) | | | | (114) | 923000 | | |
| 921000 | | | | (2,784) | | | | (2,784) | 921000 | | |
| 920000 | | | | | (235,353) | | | (235,353) | 920000 | | |
| 910000 | | | | (808) | | | | (808) | 910000 | 584 | Cust Ser & Info |
| 909000 | | | (522) | 1,913 | | | | 1,391 | 909000 | | |
| 908000 | | | | | | | | - | 908000 | | |
| 905000 | | | | | | | | - | 905000 | - | Cust Accts |
| 902000 | | | | | | | | - | 902000 | | |
| 880000 | | | | (420) | | | | (420) | 880000 | (1,605) | Dist Op Exp |
| 894000 | | | | | | | | - | 894000 | | |
| 874000 | | | | (504) | | | | (504) | 874000 | | |
| 870000 | | | | (680) | | | | (680) | 870000 | | |
| | (116,700) | (2,659) | (820) | (4,088) | (235,353) | (31,563) | (8,687) | (399,869) | | (399,869) | |
| | | MR-BOD-1 | MR-NU-1 | MR-RC-1 | MR-LTIP | MR-PR-1 | MR-DO-1 | | | | |

Prep by: _____

Avista Utilities
Board of Directors Meetings Allocation
For the twelve months ended December 31, 2019

Adjustment No. 2.12
 Workpaper Ref. MR-BOD-1

Board Meeting Costs:

| | | | <u>2019</u> | |
|---|-----------------|-----------|------------------|--|
| Charged to 930200 | MR-BOD-2 | \$ | 56,517.08 | |
| Charged to 920000 | MR-BOD-2 | \$ | - | |
| Charged to non-utility | MR-BOD-2 | \$ | 20,798.50 | |
| Total Utility exp to be shared 50/50 | MR-BOD-2 | \$ | 77,315.58 | |
| | 50/50 | \$ | 38,657.79 | |
| | | \$ | (20,798.50) | |
| Amount to move to non-utility | | \$ | 17,859.29 | |

Allocated to Washington Electric

| | | | <u>2019</u> | |
|---------|------------|----|-------------|--|
| 70.578% | E - Note 7 | | | |
| 69.189% | E - Note 4 | \$ | (8,721) | |

Allocated to Washington Gas

| | | | <u>2019</u> | |
|---------|------------|----|-------------|--|
| 20.513% | E - Note 7 | | | |
| 72.593% | G - Note 4 | \$ | (2,659) | |

Allocated to Idaho Electric

| | | | <u>2019</u> | |
|---------|------------|----|-------------|--|
| 70.578% | | | | |
| 30.811% | E - Note 4 | \$ | (3,884) | |

Allocated to Idaho Gas

| | | | <u>2019</u> | |
|---------|------------|----|-------------|--|
| 20.513% | | | | |
| 27.407% | G - Note 4 | \$ | (1,004) | |

Allocated to Oregon

| | | | <u>2019</u> | |
|--------|------------|----|-------------|--|
| 8.909% | E - Note 7 | \$ | (1,591) | |
| | | \$ | (17,859) | |

- 1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*
- 1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*
- 1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

Prep by: _____ 1st Review: _____

| Sum of Transaction Amount | | | | | | | Total |
|---------------------------|--------------|---------|--------------|-----------------------------|----------------------------|---|---------|
| Accounting Yr | FERC Account | Service | Jurisdiction | Expenditure Type | Vendor Name | Transaction Description | Total |
| 2019 | 930200 | CD | AA | 020 Professional Services | CORP CREDIT CARD | LINDA WILLIAMS-GONZAGA U - CASHNET | 921.5 |
| | | | | | | LINDA WILLIAMS-CBS REPORTING, INC | 35 |
| | | | | | DEAN DAVIS PHOTOGRAPHY INC | Discount Distributions | 0 |
| | | | | | | New portraits for our Officers and Board | 0 |
| | | | | | | Professional Portrait for Jeff Philipps, new Board member 97 percent | 0 |
| | | | | | CREATIVE CATCH STUDIO | SALES TAX | 314.17 |
| | | | | 210 Employee Auto Mileage | GUCKENHEIMER SERVICES LLC | SALES TAX | 36.38 |
| | | | | | Fleming, Susan Yvonne | Mileage, Avista Board Dinner | 15.66 |
| | | | | | | Mileage, Avista Trailblazer Dinner | 2.32 |
| | | | | | | Mileage, Tour for Possible Board Dinner | 4.64 |
| | | | | | | Mileage, Second Tour for Possible Board Dinner | 2.32 |
| | | | | 215 Employee Business Meals | CORP CREDIT CARD | LINDA WILLIAMS-THE HISTORIC DAVENPORT | 344.16 |
| | | | | | | SUE FLEMING-LUNA RESTAURANT | 1625.45 |
| | | | | | | LINDA WILLIAMS-THE HIGH NOONER | 366.23 |
| | | | | | | LINDA WILLIAMS-RESTAURANTS UNLIMITED | 97 |
| | | | | | | LINDA WILLIAMS-STEAM PLANT KITCHEN & BR | 618.53 |
| | | | | | | LINDA WILLIAMS-CHURCHILL S STEAKHOUSE | 3159.83 |
| | | | | | | LINDA WILLIAMS-GLOVER REDROCK | 3832.03 |
| | | | | | GUCKENHEIMER SERVICES LLC | SALES TAX | 326.28 |
| | | | | | | Lunch for Board meetings 97 percent | 463.66 |
| | | | | | | Board of Directors Meeting 97 percent | 144.53 |
| | | | | | | Lunch for Board and Rates group | 535.44 |
| | | | | | | Board of Directors Breakfast for February 2 Board Meeting | 285.57 |
| | | | | | | Board of Directors Breakfast 97 percent | 104.28 |
| | | | | | | Lunch for Jeff Philipps Board Orientation | 105.15 |
| | | | | | | Lunch for Board meetings 97 percent | 286.15 |
| | | | | | | Breakfast for Board meetings | 177.22 |
| | | | | | | Lunch for Board meetings. | 236.68 |
| | | | | | | Coffee for Board meetings | 65.18 |
| | | | | | | Breakfast Day 1 for Board meetings | 319.62 |
| | | | | | | Drinks for Board meetings 97 percent | 65.18 |
| | | | | | | Breakfast for Board of Director's meeting 97 percent | 186.24 |
| | | | | | | Board of Directors Lunch 97 percent | 228.92 |
| | | | | | | Cookies for Board Orientation for Jeff Philipps | 8.55 |
| | | | | | | Beverages for Board Meetings 97 percent | 122.22 |
| | | | | | | Breakfast for Board Meetings 97 percent | 358.9 |
| | | | | | | Board of Directors Meals 97 percent | 242.4 |
| | | | | | Fleming, Susan Yvonne | Meals, Refreshments for Avista Board Meeting | 34.2 |
| | | | | | BEACON HILL EVENTS | SALES TAX | 233.14 |
| | | | | | | Dinner for Board of Directors - 38 attendees | 1980.72 |
| | | | | | SODEXO INC & AFFILIATES | SALES TAX | 94.62 |
| | | | | | | Breakfast, Lunch and Beverages for Board of Directors meetings on August 9 - 97 percent | 1063.14 |
| | | | | 220 Employee Car Rental | CORP CREDIT CARD | LINDA WILLIAMS-AMBASSADOR/BLACK STAR | 472.87 |
| | | | | | | LINDA WILLIAMS-THE HISTORIC DAVENPORT | 154.23 |
| | | | | | JEFFRY L PHILIPPS | Metro Pass for Jeff Philipps | 14.55 |
| | | | | 230 Employee Lodging | CORP CREDIT CARD | LINDA WILLIAMS-THE HISTORIC DAVENPORT | 4249.54 |
| | | | | | THE DAVENPORT GRAND | SALES TAX | 41.55 |
| | | | | | | Lodging for Board of Directors meetings 97 percent | 613.62 |
| | | | | | | Room and Transportation for Board meetings 97 percent | 395.76 |
| | | | | | JEFFRY L PHILIPPS | Lodging for Jeff Philipps 97 percent | 518.66 |
| | | | | | THE DAVENPORT HOTEL | Lodging for Board of Directors meetings 97 percent | 349.61 |
| | | | | 235 Employee Misc Expenses | CORP CREDIT CARD | LINDA WILLIAMS-AMBASSADOR/BLACK STAR | 868.15 |
| | | | | | | LINDA WILLIAMS-SUCCESSORIES | 254.36 |
| | | | | | | LINDA WILLIAMS-RESTAURANTS UNLIMITED | 1526.93 |
| | | | | | | LINDA WILLIAMS-AMZN MKTP US MZ1EU9KGO | 203.36 |
| | | | | | | SUE FLEMING-AMBASSADOR/BLACK STAR | 878.82 |
| | | | | | Fleming, Susan Yvonne | Tips, Avista Trailblazer Dinner | 10 |
| | | | | 885 Miscellaneous | ADVENTURES IN ADVERTISING | SALES TAX | 6.27 |
| | | | | | | Additional Shirt | 71.2 |
| | | | | | CORP CREDIT CARD | LINDA WILLIAMS-THE HISTORIC DAVENPORT | 338.02 |
| | | | | | | SUE FLEMING-RPNW SPOKANE FLOUR MILL | 6 |
| | | | | | BEACON HILL EVENTS | Dinner for Board of Directors - Glassware and rented items | 319.05 |
| | | | | | | Production Fee | 349.59 |

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

| | | | | | | | | |
|--|--|--|---|---------------------------|---|---|----------|----------|
| 2019 | 930200 | CD | AA | 885 Miscellaneous | JEFFRY L PHILIPPS | 4th Qtr Director Payment | 17331.73 | |
| | | | | 225 Conference Fees | STANFORD LAW SCHOOL | Registration for Heidi Stanley to attend Stanford Directors' College 2019 | 8450 | |
| | | ZZ | ZZ | 020 Professional Services | CORP CREDIT CARD | LINDA WILLIAMS-AK DEPT OF COMMERCE WEB | 50 | |
| | 930200 Total | | | | | | | 56517.08 |
| | 417120 | ZZ | ZZ | 020 Professional Services | CORP CREDIT CARD | LINDA WILLIAMS-AK DEPT OF COMMERCE WEB | 100 | |
| | | | | | | LINDA WILLIAMS-OPC WA DEPT. OF REVENUE | 93.02 | |
| | | | | | | LINDA WILLIAMS-OR SEC STATE CORPDIV | 275 | |
| | | | | | | LINDA WILLIAMS-WA DEPT. OF REVENUE | 3720.5 | |
| | | | | | | LINDA WILLIAMS-WA SECRETARY OF STATE | 420 | |
| | CT CORPORATION | Representation for Salix | 352.44 | | | | | |
| | 885 Miscellaneous | CT CORPORATION | Annual Report Filing - Alberta, CA | 450 | | | | |
| | | SECRETARY OF STATE | Withdrawal to do business in New Mexico for Avista Energy | 50 | | | | |
| | 417120 Total | | | | | | | 5460.96 |
| | 417100 | ZZ | ZZ | 020 Professional Services | DEAN DAVIS PHOTOGRAPHY INC | Discount Distributions | -32.25 | |
| | | | | | | New portraits for our Officers and Board | 5365 | |
| Professional Portrait for Jeff Philipps, new Board member 97 percent | | | | | | 625.65 | | |
| 205 Airfare | | | | CORP CREDIT CARD | DEBBIE DEUBEL-ALASKA AIR 0272130998778 | 19.35 | | |
| | | | | | JEFFRY L PHILIPPS | 336.61 | | |
| | | | | | Airfare for Jeff Philipps | 11.19 | | |
| 210 Employee Auto Mileage | | | | GUCKENHEIMER SERVICES LLC | SALES TAX | 1 | | |
| | | | | | Board of Directors Breakfast 3 percent | 3.22 | | |
| | | | | | Board of Director meals 3 percent | 1.01 | | |
| | | | | | Fleming, Susan Yvonne | 9.28 | | |
| | | | | | Mileage, EWI Communications Committee Meeting | 30.16 | | |
| 215 Employee Business Meals | | | | CORP CREDIT CARD | LINDA WILLIAMS-THE HISTORIC DAVENPORT | 11.6 | | |
| | | | | | SUE FLEMING-TOTAL WINE AND MORE 1408 | 10.64 | | |
| | | | | | SUE FLEMING-LUNA RESTAURANT | 319.39 | | |
| | | | | | LINDA WILLIAMS-THE HIGH NOONER | 4027.83 | | |
| | | | | | LINDA WILLIAMS-RESTAURANTS UNLIMITED | 11.33 | | |
| | | | | | LINDA WILLIAMS-STEAM PLANT KITCHEN & BR | 3 | | |
| | | | | | LINDA WILLIAMS-CHURCHILL S STEAKHOUSE | 19.13 | | |
| | | | | | LINDA WILLIAMS-CHURCHILL S STEAKHOUSE | 88.45 | | |
| | | | | | LINDA WILLIAMS-GLOVER REDROCK | 1247.56 | | |
| | | | | | GUCKENHEIMER SERVICES LLC | 9.41 | | |
| 220 Employee Car Rental | | | | CORP CREDIT CARD | Lunch for Board meetings 3 percent | 23.19 | | |
| | | | | | Lunch for Board and Rates group | 16.56 | | |
| | | | | | Board of Directors Breakfast for February 2 Board Meeting | 8.83 | | |
| | | | | | Board of Directors meal 3 percent | 2.27 | | |
| | Lunch for Board meetings | 7.32 | | | | | | |
| | Lunch for Jeff Philipps Board Orientation | 3.25 | | | | | | |
| | Board of Directors Meals 3 percent | 9.7 | | | | | | |
| | Board of Directors Lunch | 7.08 | | | | | | |
| | Breakfast for Board meetings | 5.48 | | | | | | |
| | Beverages for Board meetings 3 percent | 3.78 | | | | | | |
| | Breakfast for Board Meetings 3 percent | 11.1 | | | | | | |
| | Coffee for Board meetings | 2.02 | | | | | | |
| | Breakfast Day 1 for Board meetings | 9.88 | | | | | | |
| | Drinks for Board meetings 3 percent | 2.02 | | | | | | |
| | EWI OF SPOKANE CHAPTER | Dinner cost for Amy Colvin at EWI Meeting | 40 | | | | | |
| Guest Dinner - Amy Colvin | | 40 | | | | | | |
| BEACON HILL EVENTS | SALES TAX | 7.21 | | | | | | |
| | Dinner for Board of Directors - 38 attendees | 61.26 | | | | | | |
| SODEXO INC & AFFILIATES | SALES TAX | 2.92 | | | | | | |
| | Breakfast, Lunch and Beverages for Board of Directors meetings on August 9 - 3 percent | 32.88 | | | | | | |
| JEFFRY L PHILIPPS | Meals for Jeff Philipps 3 percent | 1.33 | | | | | | |
| | LINDA WILLIAMS-AMBASSADOR/BLACK STAR | 14.63 | | | | | | |
| 230 Employee Lodging | CORP CREDIT CARD | LINDA WILLIAMS-THE HISTORIC DAVENPORT | 4.47 | | | | | |
| | | JEFFRY L PHILIPPS | 0.45 | | | | | |
| 235 Employee Misc Expenses | CORP CREDIT CARD | Metro Pass for Jeff Philipps 3 percent | 131.47 | | | | | |
| | | LINDA WILLIAMS-THE HISTORIC DAVENPORT | 1.29 | | | | | |
| | | SALES TAX | 8.77 | | | | | |
| | | Board of Directors Lodging 3 percent | 12.24 | | | | | |
| | | Room and transportation for Board meetings 3 percent | 10.21 | | | | | |
| JEFFRY L PHILIPPS | Lodging for Jeff Philipps | 16 | | | | | | |
| LINDA WILLIAMS-AMBASSADOR/BLACK STAR | LINDA WILLIAMS-AMBASSADOR/BLACK STAR | 26.85 | | | | | | |
| | LINDA WILLIAMS-SUCCESSORIES | 7.87 | | | | | | |

| | | | | | | | |
|---------------------|--------|----|----|----------------------------|---------------------------|---|---------------------------------------|
| 2019 | 417100 | ZZ | ZZ | 235 Employee Misc Expenses | CORP CREDIT CARD | LINDA WILLIAMS-RESTAURANTS UNLIMITED | 47.23 |
| | | | | | | SUE FLEMING-AMBASSADOR/BLACK STAR | 27.18 |
| | | | | | Fleming, Susan Yvonne | Parking, EWI General Meeting | 5.44 |
| | | | | 830 Dues | EWI OF SPOKANE CHAPTER | EWI Dues for Sue Fleming. | 120 |
| | | | | | | Dues for Sue Fleming - October, November and December | 120 |
| | | | | | | Dinner Dues for Sue Fleming | 120 |
| | | | | | | EWI Dues for Sue Fleming | 120 |
| | | | | | | EXECUTIVE WOMEN INTERNATIONAL | Membership Dues for EWI - Sue Fleming |
| | | | | 885 Miscellaneous | ADVENTURES IN ADVERTISING | SALES TAX | 170.4 |
| | | | | | CORP CREDIT CARD | SUE FLEMING-TOTAL WINE AND MORE 1408 | 393.09 |
| | | | | | MARK THIES | BEVERAGES FOR THE BOARD'S RETREAT | 605 |
| | | | | | BEACON HILL EVENTS | Dinner for Board of Directors - Glassware and rented items | 9.87 |
| | | | | | | Production Fee | 10.81 |
| | | | | | Thies, Mark T | Wine purchased by Mark Thies for August Board of Director retreat | 0 |
| | | | | | JEFFRY L PHILIPPS | 4th Qtr Director Payment | 536.03 |
| 417100 Total | | | | | | | 15337.54 |
| 2019 Total | | | | | | | 77315.58 |
| Grand Total | | | | | | | 77315.58 |

**Avista Utilities
 Board of Directors Fees Allocation
 For the twelve months ended December 31, 2019**

| | | <u>2019</u> <u>Adjustment</u> |
|---|--------------------|--|
| Total Adjustment | MR-BOD-4 | \$ (783,698) |
| <u>Allocated to Washington Electric</u> | | |
| | <u>2019</u> | |
| | 70.578% E - Note 7 | |
| | 69.189% E - Note 4 | \$ (382,698) |
| <u>Allocated to Washington Gas</u> | | |
| | <u>2019</u> | |
| | 20.513% E - Note 7 | |
| | 72.593% G - Note 4 | \$ (116,700) |
| <u>Allocated to Idaho Electric</u> | | |
| | <u>2019</u> | |
| | 70.578% E - Note 7 | |
| | 30.811% E - Note 4 | \$ (170,421) |
| <u>Allocated to Idaho Gas</u> | | |
| | <u>2019</u> | |
| | 20.513% E - Note 7 | |
| | 27.407% G - Note 4 | \$ (44,059) |
| <u>Allocated to Oregon</u> | | |
| | <u>2019</u> | |
| | 8.909% E - Note 7 | \$ (69,820) |
| | | \$ (783,698) |
| 1.0000 | E - Note 7 | <i>(Results of Operation E-ALL-12A, pg. 2)</i> |
| 1.0000 | E - Note 4 | <i>(Results of Operation E-ALL-12A, pg. 1)</i> |
| 1.0000 | G - Note 4 | <i>(Results of Operation G-ALL-12A, pg. 1)</i> |

Prep by: _____ 1st Review: _____

Board of Directors Fees
For the twelve months ended December 31, 2019

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

| Board of Director Compensation Expenses: | Utility | Non-Utility | 2019 Total | |
|---|------------------------|----------------------|-------------------|---------------------|
| Quarterly Payments/Retainers | \$ 815,557.08 | \$ 25,224.34 | \$ | 840,811.44 |
| Increase in retainer fees (HydroOne) | \$ - | \$ 28,125.00 | \$ | 28,125.00 |
| Stock Compensation | \$ 801,894.28 | \$ 24,800.85 | \$ | 826,695.13 |
| Total Utility expenses to be shared | \$ 1,617,451.36 | \$ 78,180.21 | \$ | 1,695,631.57 |
| | 97% | 3% | | |
| Total Board of Director Compensation | \$ 1,617,451.36 | \$ 78,180.21 | \$ | 1,695,631.57 |
| Excluding HydroOne payments | | | \$ | 28,125.00 |
| BOD Comp excluding HydroOne Payments | | | \$ | 1,667,506.57 |
| Should be Charge to | 50% | 50% | Total | |
| | Utility | Non-Utility | | |
| Quarterly Payments/Retainers | \$ 780,071.64 | \$ 780,071.64 | \$ | 1,560,143.28 |
| payments related to HydroOne transaction | \$ - | \$ 28,125.00 | \$ | 28,125.00 |
| Stock Compensation | \$ 53,681.65 | \$ 53,681.65 | \$ | 107,363.29 |
| | \$ 833,753.29 | \$ 861,878.29 | \$ | 1,695,631.57 |
| As Recorded | | | | |
| Miscellaneous Adjustment Needed | \$ (783,698.08) | \$ 783,698.08 | \$ | - |

MR-BOD-3

| Sum of Transaction Amount | | | FERC Account | | | Grand Total |
|--------------------------------|------------------------|--|------------------|-----------|---------------------------|---------------------|
| Vendor Name | Accounting Period | Transaction Description | 417100 | 426500 | 930200 | |
| DONALD C BURKE | 201906 | Q2 Board of Director Payment | 945.97 | | 30,586.28 | 31,532.25 |
| | 201909 | Q3 Board Fees | 982.93 | | 31,781.29 | 32,764.22 |
| | 201912 | 4th Qtr Director Payment | 848.34 | | 27,429.70 | 28,278.04 |
| | 201903 | Board Fees for Q1 2019 | 851.69 | - | 27,537.91 | 28,389.60 |
| DONALD C BURKE Total | | | 3,628.93 | - | 117,335.18 | 120,964.11 |
| ERIK J ANDERSON | 201906 | Q2 Board of Director Payment | 800.00 | | 25,866.67 | 26,666.67 |
| | 201903 | Board Fees for Q1 2019 | 679.19 | - | 21,960.41 | 22,639.60 |
| ERIK J ANDERSON Total | | | 1,479.19 | - | 47,827.08 | 49,306.27 |
| HEIDI B STANLEY | 201906 | Q2 Board of Directors Payment | 833.47 | | 26,948.78 | 27,782.25 |
| | 201909 | Q3 Board Fees | 825.43 | | 26,688.79 | 27,514.22 |
| | 201912 | 4th Qtr Director Payment | 735.84 | | 23,792.20 | 24,528.04 |
| | 201903 | Q1 2019 Board Fees | 739.19 | | 23,900.41 | 24,639.60 |
| HEIDI B STANLEY Total | | | 3,133.93 | - | 101,330.18 | 104,464.11 |
| JANET WIDMANN | 201906 | Q2 Board of Director Payment | 626.29 | | 20,250.04 | 20,876.33 |
| | 201909 | Q3 Board Fees | 678.13 | | 21,926.11 | 22,604.24 |
| | 201912 | 4th Qtr Director Payment | 633.26 | | 20,475.56 | 21,108.82 |
| | 201903 | Q1 2019 Board Fees | 506.42 | | 16,374.23 | 16,880.65 |
| JANET WIDMANN Total | | | 2,444.10 | - | 79,025.94 | 81,470.04 |
| KRISTIANNE BLAKE | 201906 | Q2 Board of Director Payment | 1,087.75 | | 35,170.61 | 36,258.36 |
| | 201909 | Q3 Board Fees | 1,171.58 | | 37,881.25 | 39,052.83 |
| | 201912 | 4th Qtr Director Payment | 1,037.00 | | 33,529.65 | 34,566.65 |
| | 201903 | Q1 2019 Board Fees | 993.47 | - | 32,122.24 | 33,115.71 |
| KRISTIANNE BLAKE Total | | | 4,289.80 | - | 138,703.75 | 142,993.55 |
| MARC F RACICOT | 201906 | Q2 Board of Director Payment | 788.47 | | 25,493.78 | 26,282.25 |
| | 201909 | Q3 Board Fees | 735.43 | | 23,778.79 | 24,514.22 |
| | 201912 | 4th Qtr Director Payment | 735.84 | | 23,792.20 | 24,528.04 |
| | 201903 | Board Fees for Q1 2019 | 694.19 | - | 22,445.41 | 23,139.60 |
| MARC F RACICOT Total | | | 2,953.93 | - | 95,510.18 | 98,464.11 |
| R JOHN TAYLOR | 201906 | Q2 Board of Directors Payment | | | 29,135.84 | 29,135.84 |
| | | Q2 Board of Director Payment | 901.11 | | | 901.11 |
| | 201909 | Q3 Board Fees | 956.82 | | 30,937.10 | 31,893.92 |
| | 201912 | 4th Qtr Director Payment | 912.23 | | 29,495.51 | 30,407.74 |
| 201903 | Board Fees for Q1 2019 | 896.83 | - | 28,997.47 | 29,894.30 | |
| R JOHN TAYLOR Total | | | 3,666.99 | - | 118,565.92 | 122,232.91 |
| REBECCA A KLEIN | 201906 | Q2 Board of Directors Payment | 582.04 | | 18,819.21 | 19,401.25 |
| | 201909 | Q3 Board Fees | 651.51 | | 21,065.55 | 21,717.06 |
| | 201912 | 4th Qtr Director Payment | 650.87 | | 21,044.88 | 21,695.75 |
| | 201903 | Q1 2019 Board Fees | 533.16 | | 17,238.74 | 17,771.90 |
| REBECCA A KLEIN Total | | | 2,417.58 | - | 78,168.38 | 80,585.96 |
| SCOTT H MAW | 201906 | Q2 Board of Director Payment | 225.61 | | 7,294.64 | 7,520.25 |
| | 201909 | Q3 Board Fees | 135.07 | | 4,367.43 | 4,502.50 |
| | 201912 | 4th Qtr Director Payment | 136.07 | | 4,399.60 | 4,535.67 |
| | 201903 | Q1 2019 Board Fees | 177.13 | | 5,727.07 | 5,904.20 |
| SCOTT H MAW Total | | | 673.88 | - | 21,788.74 | 22,462.62 |
| (blank) | 201904 | Non Employee Stock Issuance | 6,089.42 | | 196,861.23 | 202,950.65 |
| | | Non Employee Stock Issuance Correctio | | | (6,089.42) | (6,089.42) |
| | | Non Employee Stock Issuance Correction | (196,861.23) | | | (196,861.23) |
| | 201906 | Non Employee Stock Issuance | 5,523.73 | | 178,600.52 | 184,124.25 |
| | 201909 | Non Employee Stock Issuance | 6,314.40 | | 204,165.70 | 210,480.10 |
| | 201912 | December Director Stock Issuance | 6,873.30 | | 222,236.83 | 229,110.13 |
| | 201903 | Non Employee Stock Issuance | 196,891.23 | | 6,089.42 | 202,980.65 |
| (blank) Total | | | 24,830.85 | - | 801,864.28 | 826,695.13 |
| JEFFRY L PHILIPPS | 201912 | 4th Qtr Director Payment | 536.03 | | 17,331.73 | 17,867.76 |
| JEFFRY L PHILIPPS Total | | | 536.03 | - | 17,331.73 | 17,867.76 |
| Grand Total | | | 50,055.21 | - | 1,617,451.36 | 1,667,506.57 |
| | | | | | increase in retainer fees | 28,125.00 |
| | | | | | | 1,695,631.57 |

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

2018 DIRECTOR COMPENSATION

| | ANDERSON | BLAKE | BURKE | KLEIN | MAW | PHILIPPS | RACICOT | STANLEY | TAYLOR | WIDMANN | TOTAL COMP. |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Quarterly Stock Issuance | \$ 18,735.40 | \$ 82,410.89 | \$ 82,410.89 | \$ 116,164.04 | \$ 157,412.38 | \$ 14,965.57 | \$ 82,410.89 | \$ 82,410.89 | \$ 82,410.89 | \$ 107,363.29 | \$ 826,695.13 |
| Amount withheld for B&O Taxes - add back in for gross total | \$ 1,067.50 | - | \$ 3,169.68 | \$ 3,075.99 | \$ 2,769.70 | \$ 504.01 | \$ 2,782.30 | \$ 2,873.69 | \$ 3,132.16 | \$ 2,953.65 | \$ 22,328.68 |
| TOTAL QUARTERLY PAYMENTS | \$ 51,363.77 | \$ 146,118.55 | \$ 120,919.43 | \$ 80,634.97 | \$ 22,817.92 | \$ 17,363.75 | \$ 98,806.81 | \$ 104,715.42 | \$ 122,225.75 | \$ 81,641.39 | \$ 846,607.76 |
| TOTAL 2019 COMPENSATION | \$ 71,166.67 | \$ 228,529.44 | \$ 206,500.00 | \$ 199,875.00 | \$ 183,000.00 | \$ 32,833.33 | \$ 184,000.00 | \$ 190,000.00 | \$ 207,768.80 | \$ 191,958.33 | \$ 1,695,631.57 |

Q1 2019

| | ANDERSON | BLAKE | BURKE | KLEIN | MAW | PHILIPPS | RACICOT | STANLEY | TAYLOR | WIDMANN | TOTAL |
|-----------------------------|--------------|--------------|--------------|-------------|-------------|----------|--------------|--------------|--------------|--------------|---------------|
| Quarterly Retainer | \$ 18,750.00 | \$ 18,750.00 | \$ 18,750.00 | \$ 9,375.00 | - | - | \$ 18,750.00 | \$ 18,750.00 | \$ 18,750.00 | \$ 12,500.00 | \$ 134,375.00 |
| Chair Retainer | \$ 2,500.00 | \$ 2,500.00 | \$ 3,750.00 | \$ 2,500.00 | | | | | \$ 3,125.00 | | \$ 14,375.00 |
| Lead Director Retainer | | \$ 5,000.00 | | | | | | | | | \$ 5,000.00 |
| Jan 11 - Comp Conf. Call | | | | \$ 1,500.00 | \$ 1,500.00 | | | | \$ 1,500.00 | | \$ 4,500.00 |
| Jan 21 - Special Board Call | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 13,500.00 |
| Jan 23 - Special Board Call | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 13,500.00 |
| Feb 5 - Finance Mtg | absent | | | | \$ 1,500.00 | | \$ 1,500.00 | | | \$ 1,500.00 | \$ 4,500.00 |
| Feb 5 - Environmental | absent | | | \$ 1,500.00 | | | \$ 1,500.00 | \$ 1,500.00 | | | \$ 4,500.00 |
| Feb 5 - Governance Mtg | | \$ 1,500.00 | \$ 1,500.00 | | | | | | \$ 1,500.00 | \$ 1,500.00 | \$ 6,000.00 |
| Feb 5 - Audit Meeting | | \$ 1,500.00 | \$ 1,500.00 | | | | | \$ 1,500.00 | | | \$ 4,500.00 |
| Feb 5 - Comp. Mtg | | | | \$ 1,500.00 | \$ 1,500.00 | | | | \$ 1,500.00 | | \$ 4,500.00 |
| Feb 5-6 - Board Meeting | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 13,500.00 |
| Feb 18 - Audit Conf. Call | | \$ 1,500.00 | \$ 1,500.00 | | | | | \$ 1,500.00 | | | \$ 4,500.00 |
| Deferred - Mar 2019 Div | | \$ 976.11 | | | | | | | \$ 2,129.70 | | \$ 3,105.81 |

2018 DIRECTOR COMPENSATION

| | ANDERSON | BLAKE | BURKE | KLEIN | MAW | PHILIPPS | RACICOT | STANLEY | TAYLOR | WIDMANN | TOTAL COMP. |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Quarterly Stock Issuance | \$ 18,735.40 | \$ 82,410.89 | \$ 82,410.89 | \$ 116,164.04 | \$ 157,412.38 | \$ 14,965.57 | \$ 82,410.89 | \$ 82,410.89 | \$ 82,410.89 | \$ 107,363.29 | \$ 826,695.13 |
| Amount withheld for B&O Taxes - add back in for gross total | \$ 1,067.50 | - | \$ 3,169.68 | \$ 3,075.99 | \$ 2,769.70 | \$ 504.01 | \$ 2,782.30 | \$ 2,873.69 | \$ 3,132.16 | \$ 2,953.65 | \$ 22,328.68 |
| TOTAL QUARTERLY PAYMENTS | \$ 51,363.77 | \$ 146,118.55 | \$ 120,919.43 | \$ 80,634.97 | \$ 22,817.92 | \$ 17,363.75 | \$ 98,806.81 | \$ 104,715.42 | \$ 122,225.75 | \$ 81,641.39 | \$ 846,607.76 |
| TOTAL 2019 COMPENSATION | \$ 71,166.67 | \$ 228,529.44 | \$ 206,500.00 | \$ 199,875.00 | \$ 183,000.00 | \$ 32,833.33 | \$ 184,000.00 | \$ 190,000.00 | \$ 207,768.80 | \$ 191,958.33 | \$ 1,695,631.57 |
| Stock Issuance Fractional Share | \$ 14.60 | \$ 14.60 | \$ 14.60 | \$ 21.90 | \$ 29.20 | | \$ 14.60 | \$ 14.60 | \$ 14.60 | \$ 5.65 | \$ 144.35 |
| B&O taxes withheld for 1st Quarter | \$ (667.50) | - | \$ (784.02) | \$ (749.87) | \$ (701.28) | | \$ (682.77) | \$ (697.50) | \$ (778.23) | \$ (675.00) | \$ (5,736.17) |
| TOTAL | \$ 25,097.10 | \$ 36,240.71 | \$ 30,730.58 | \$ 20,147.03 | \$ 8,327.92 | - | \$ 25,581.83 | \$ 27,067.10 | \$ 32,241.07 | \$ 19,330.65 | \$ 224,763.99 |

Scott Maw elected to take his full retainer in stock

Q2 2019

| | ANDERSON | BLAKE | BURKE | KLEIN | MAW | PHILIPPS | RACICOT | STANLEY | TAYLOR | WIDMANN | TOTAL |
|----------------------------|--------------|--------------|--------------|-------------|-------------|----------|--------------|--------------|--------------|--------------|---------------|
| Quarterly Retainer | \$ 25,000.00 | \$ 18,750.00 | \$ 18,750.00 | \$ 9,375.00 | - | - | \$ 18,750.00 | \$ 18,750.00 | \$ 18,750.00 | \$ 12,500.00 | \$ 140,625.00 |
| Chair Retainer | \$ 1,666.67 | \$ 2,500.00 | \$ 3,750.00 | \$ 2,500.00 | | | | | \$ 3,125.00 | \$ 833.33 | \$ 14,375.00 |
| Lead Director Retainer | | \$ 5,000.00 | | | | | | | | | \$ 5,000.00 |
| April 15 - Conference Call | - | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | | \$ 1,500.00 | \$ 1,500.00 | - | \$ 1,500.00 | \$ 10,500.00 |
| April 29 - Audit Mtg. | | \$ 1,500.00 | \$ 1,500.00 | | | | | \$ 1,500.00 | | | \$ 4,500.00 |
| May 9 - Environmental | | | | \$ 1,500.00 | | | \$ 1,500.00 | \$ 1,500.00 | | | \$ 4,500.00 |
| May 9 - Audit Mtg. | | \$ 1,500.00 | \$ 1,500.00 | | | | | \$ 1,500.00 | | | \$ 4,500.00 |
| May 9 - Governance Mtg | | \$ 1,500.00 | \$ 1,500.00 | | | | | | \$ 1,500.00 | \$ 1,500.00 | \$ 6,000.00 |
| May 9 - Comp. Mtg | | | | \$ 1,500.00 | \$ 1,500.00 | | | | \$ 1,500.00 | | \$ 4,500.00 |
| May 9 - Finance Mtg | | | | | \$ 1,500.00 | | \$ 1,500.00 | | | \$ 1,500.00 | \$ 4,500.00 |
| May 9 - Annual Meeting | | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 12,000.00 |
| May 9-10 - Board Meeting | | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 12,000.00 |

2018 DIRECTOR COMPENSATION

| | ANDERSON | BLAKE | BURKE | KLEIN | MAW | PHILIPPS | RACICOT | STANLEY | TAYLOR | WIDMANN | TOTAL COMP. |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Quarterly Stock Issuance | \$ 18,735.40 | \$ 82,410.89 | \$ 82,410.89 | \$ 116,164.04 | \$ 157,412.38 | \$ 14,965.57 | \$ 82,410.89 | \$ 82,410.89 | \$ 82,410.89 | \$ 107,363.29 | \$ 826,695.13 |
| Amount withheld for B&O Taxes - add back in for gross total | \$ 1,067.50 | - | \$ 3,169.68 | \$ 3,075.99 | \$ 2,769.70 | \$ 504.01 | \$ 2,782.30 | \$ 2,873.69 | \$ 3,132.16 | \$ 2,953.65 | \$ 22,328.68 |
| TOTAL QUARTERLY PAYMENTS | \$ 51,363.77 | \$ 146,118.55 | \$ 120,919.43 | \$ 80,634.97 | \$ 22,817.92 | \$ 17,363.75 | \$ 98,806.81 | \$ 104,715.42 | \$ 122,225.75 | \$ 81,641.39 | \$ 846,607.76 |
| TOTAL 2019 COMPENSATION | \$ 71,166.67 | \$ 228,529.44 | \$ 206,500.00 | \$ 199,875.00 | \$ 183,000.00 | \$ 32,833.33 | \$ 184,000.00 | \$ 190,000.00 | \$ 207,768.80 | \$ 191,958.33 | \$ 1,695,631.57 |
| Deferred - June 2019 Div | | \$ 976.11 | | | | | | | \$ 2,129.70 | | \$ 3,105.81 |
| Stock Issuance Fractional Share | | \$ 32.25 | \$ 32.25 | \$ 26.25 | \$ 20.25 | - | \$ 32.25 | \$ 32.25 | \$ 32.25 | \$ 43.00 | \$ 250.75 |
| B&O taxes withheld for 2nd Quarter | \$ (400.00) | - | \$ (769.19) | \$ (739.64) | \$ (684.64) | | \$ (684.94) | \$ (697.50) | \$ (731.32) | \$ (707.30) | \$ (5,414.53) |
| TOTAL | \$ 26,266.67 | \$ 36,258.36 | \$ 30,763.06 | \$ 18,661.61 | \$ 6,835.61 | - | \$ 25,597.31 | \$ 27,084.75 | \$ 29,305.63 | \$ 20,169.03 | \$ 220,942.03 |

Scott Maw elected to take his full retainer in stock; Erik Anderson did not stand for re-election at the Annual Meeting and chose to take his pro-rated retainer all in cash.

Q3 2019

| | ANDERSON | BLAKE | BURKE | KLEIN | MAW | PHILIPPS | RACICOT | STANLEY | TAYLOR | WIDMANN | TOTAL |
|-------------------------------------|----------|--------------|--------------|--------------|-------------|----------|--------------|--------------|--------------|--------------|---------------|
| Quarterly Retainer | - | \$ 20,000.00 | \$ 20,000.00 | \$ 14,375.00 | - | - | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 13,750.00 | \$ 128,125.00 |
| Chair Retainer | - | \$ 2,812.50 | \$ 3,750.00 | \$ 2,812.50 | | | | | \$ 3,750.00 | \$ 2,812.50 | \$ 13,125.00 |
| Lead Director Retainer | | \$ 6,250.00 | | | | | | | | | \$ 6,250.00 |
| June 10 - Governance Mtg | | \$ 1,500.00 | \$ 1,500.00 | | | | | | \$ 1,500.00 | \$ 1,500.00 | \$ 6,000.00 |
| Aug 5 - Audit Meeting | | \$ 1,500.00 | \$ 1,500.00 | | | | | \$ 1,500.00 | | | \$ 4,500.00 |
| Aug 8 - Audit Mtg | | \$ 1,500.00 | \$ 1,500.00 | | | | | \$ 1,500.00 | | | \$ 4,500.00 |
| Aug 8 - Environmental | - | | | \$ 1,500.00 | | | \$ 1,500.00 | \$ 1,500.00 | | | \$ 4,500.00 |
| Aug 8 - Finance Mtg | - | | | | \$ 1,500.00 | | \$ 1,500.00 | | | \$ 1,500.00 | \$ 4,500.00 |
| Aug 8 - Governance Mtg | | \$ 1,500.00 | \$ 1,500.00 | | | | | | \$ 1,500.00 | \$ 1,500.00 | \$ 6,000.00 |
| Aug 8 - Comp Mtg | | | | \$ 1,500.00 | \$ 1,500.00 | | | | \$ 1,500.00 | | \$ 4,500.00 |
| Aug 8-9 - Board Meeting and Retreat | - | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | - | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 12,000.00 |

2018 DIRECTOR COMPENSATION

| | ANDERSON | BLAKE | BURKE | KLEIN | MAW | PHILIPPS | RACICOT | STANLEY | TAYLOR | WIDMANN | TOTAL COMP. |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Quarterly Stock Issuance | \$ 18,735.40 | \$ 82,410.89 | \$ 82,410.89 | \$ 116,164.04 | \$ 157,412.38 | \$ 14,965.57 | \$ 82,410.89 | \$ 82,410.89 | \$ 82,410.89 | \$ 107,363.29 | \$ 826,695.13 |
| Amount withheld for B&O Taxes - add back in for gross total | \$ 1,067.50 | - | \$ 3,169.68 | \$ 3,075.99 | \$ 2,769.70 | \$ 504.01 | \$ 2,782.30 | \$ 2,873.69 | \$ 3,132.16 | \$ 2,953.65 | \$ 22,328.68 |
| TOTAL QUARTERLY PAYMENTS | \$ 51,363.77 | \$ 146,118.55 | \$ 120,919.43 | \$ 80,634.97 | \$ 22,817.92 | \$ 17,363.75 | \$ 98,806.81 | \$ 104,715.42 | \$ 122,225.75 | \$ 81,641.39 | \$ 846,607.76 |
| TOTAL 2019 COMPENSATION | \$ 71,166.67 | \$ 228,529.44 | \$ 206,500.00 | \$ 199,875.00 | \$ 183,000.00 | \$ 32,833.33 | \$ 184,000.00 | \$ 190,000.00 | \$ 207,768.80 | \$ 191,958.33 | \$ 1,695,631.57 |
| Aug 23 - Audit Conf. Call | | \$ 1,500.00 | \$ 1,500.00 | | | | | \$ 1,500.00 | | | \$ 4,500.00 |
| Deferred - Sep 2019 Div | | \$ 976.11 | | | | | | | \$ 2,129.70 | | \$ 3,105.81 |
| Stock Issuance Fractional Share | | \$ 14.22 | \$ 14.22 | \$ 29.56 | \$ 2.50 | | \$ 14.22 | \$ 14.22 | \$ 14.22 | \$ 41.74 | \$ 144.90 |
| B&O taxes withheld for 4th Quarter | | - | \$ (841.85) | \$ (765.20) | \$ (691.42) | | \$ (709.59) | \$ (773.69) | \$ (829.41) | \$ (802.94) | \$ (5,414.10) |
| TOTAL | \$ - | \$ 39,052.83 | \$ 31,922.37 | \$ 20,951.86 | \$ 3,811.08 | - | \$ 23,804.63 | \$ 26,740.53 | \$ 31,064.51 | \$ 21,801.30 | \$ 199,149.11 |

Scott Maw elected to take his full retainer in stock

Q4 2019

| | ANDERSON | BLAKE | BURKE | KLEIN | MAW | PHILIPPS | RACICOT | STANLEY | TAYLOR | WIDMANN | TOTAL |
|------------------------------------|----------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Quarterly Retainer | - | \$ 20,000.00 | \$ 20,000.00 | \$ 14,375.00 | - | \$ 13,333.33 | \$ 20,000.00 | \$ 20,000.00 | \$ 20,000.00 | \$ 13,750.00 | \$ 141,458.33 |
| Chair Retainer | - | \$ 2,812.50 | \$ 3,750.00 | \$ 2,812.50 | | | | | \$ 3,750.00 | \$ 2,812.50 | \$ 15,937.50 |
| Lead Director Retainer | | \$ 6,250.00 | | | | | | | | | \$ 6,250.00 |
| Nov 5 - Environmental | - | | | \$ 1,500.00 | | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | | | \$ 6,000.00 |
| Nov 5 - Governance Mtg | | \$ 1,500.00 | \$ 1,500.00 | | | | | | \$ 1,500.00 | \$ 1,500.00 | \$ 6,000.00 |
| Nov 5 - Audit Meeting | | \$ 1,500.00 | \$ 1,500.00 | | | | | \$ 1,500.00 | | | \$ 4,500.00 |
| Nov 5 - Comp. Mtg | | | | \$ 1,500.00 | \$ 1,500.00 | | | | \$ 1,500.00 | | \$ 4,500.00 |
| Nov 5 - Finance Mtg | - | | | | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | | | \$ 1,500.00 | \$ 6,000.00 |
| Nov 5-6 - Board Meeting | - | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 1,500.00 | \$ 13,500.00 |
| Deferred - Dec 2019 Div | | \$ 976.11 | | | | | | | \$ 2,129.70 | | \$ 3,105.81 |
| Stock Issuance Fractional Share | | \$ 28.04 | \$ 28.04 | \$ 8.25 | \$ 35.67 | \$ 34.43 | \$ 28.04 | \$ 28.04 | \$ 28.04 | \$ 46.32 | \$ 264.87 |
| B&O taxes withheld for 4th Quarter | | - | \$ (774.62) | \$ (821.28) | \$ (692.36) | \$ (504.01) | \$ (705.00) | \$ (705.00) | \$ (793.20) | \$ (768.41) | \$ (5,763.88) |

2018 DIRECTOR COMPENSATION

| | ANDERSON | BLAKE | BURKE | KLEIN | MAW | PHILIPPS | RACICOT | STANLEY | TAYLOR | WIDMANN | TOTAL COMP. |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Quarterly Stock Issuance | \$ 18,735.40 | \$ 82,410.89 | \$ 82,410.89 | \$ 116,164.04 | \$ 157,412.38 | \$ 14,965.57 | \$ 82,410.89 | \$ 82,410.89 | \$ 82,410.89 | \$ 107,363.29 | \$ 826,695.13 |
| Amount withheld for B&O Taxes - add back in for gross total | \$ 1,067.50 | - | \$ 3,169.68 | \$ 3,075.99 | \$ 2,769.70 | \$ 504.01 | \$ 2,782.30 | \$ 2,873.69 | \$ 3,132.16 | \$ 2,953.65 | \$ 22,328.68 |
| TOTAL QUARTERLY PAYMENTS | \$ 51,363.77 | \$ 146,118.55 | \$ 120,919.43 | \$ 80,634.97 | \$ 22,817.92 | \$ 17,363.75 | \$ 98,806.81 | \$ 104,715.42 | \$ 122,225.75 | \$ 81,641.39 | \$ 846,607.76 |
| TOTAL 2019 COMPENSATION | \$ 71,166.67 | \$ 228,529.44 | \$ 206,500.00 | \$ 199,875.00 | \$ 183,000.00 | \$ 32,833.33 | \$ 184,000.00 | \$ 190,000.00 | \$ 207,768.80 | \$ 191,958.33 | \$ 1,695,631.57 |
| TOTAL | \$ - | \$ 34,566.65 | \$ 27,503.42 | \$ 20,874.47 | \$ 3,843.31 | \$ 17,363.75 | \$ 23,823.04 | \$ 23,823.04 | \$ 29,614.54 | \$ 20,340.41 | \$ 201,752.63 |

Scott Maw elected to take his full retainer in stock

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2019

| Sum of Transaction Amount | Service CD | | Jurisdiction | | | | | | | | | | Grand Total | |
|---------------------------|------------|-----------------|-----------------|----|-------|------------------|----|-------|----|----|----|----|-------------|------------------|
| | AA | AN | ID | WA | ED AN | ID | WA | GD AA | AN | ID | OR | WA | | |
| Ferc | | | | | | | | | | | | | | |
| 909000 | | | 2,000.00 | | | | | | | | | | | 2,000.00 |
| 930200 | | 2,000.00 | | | | | | | | | | | | 7,000.00 |
| 923000 | | | | | | | | | | | | | | 8,070.52 |
| Grand Total | | 2,000.00 | 2,000.00 | - | - | 13,070.52 | - | - | - | - | - | - | - | 17,070.52 |

| Electric - 12.2019 | | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA |
|--------------------|---|---------|---------|---------|---------|-------|-------|-------|---------|-------|-------|-------|-------|
| 909000 | 7 | 52.202% | 60.614% | 60.614% | 60.614% | 100% | 100% | 100% | 70.965% | 0% | 0% | 0% | 0% |
| 930200 | 7 | 70.578% | 70.578% | 70.578% | 70.578% | 100% | 100% | 100% | 0% | 0% | 0% | 0% | 0% |
| 923000 | 7 | 70.578% | 70.578% | 70.578% | 70.578% | 100% | 100% | 100% | 0% | 0% | 0% | 0% | 0% |

| GAS - 12.2019 | | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA |
|---------------|---|---------|---------|---------|---------|-------|-------|-------|---------|-------|-------|-------|-------|
| 909000 | 7 | 33.920% | 39.386% | 39.386% | 39.386% | 0% | 0% | 0% | 70.965% | 100% | 100% | 0% | 100% |
| 930200 | 7 | 20.513% | 22.126% | 22.126% | 22.126% | 0% | 0% | 0% | 69.776% | 100% | 100% | 0% | 100% |
| 923000 | 7 | 20.513% | 22.126% | 22.126% | 22.126% | 0% | 0% | 0% | 69.776% | 100% | 100% | 0% | 100% |

| WA Electric - 12.2019 | | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA |
|-----------------------|---|---------|---------|-------|--------|---------|-------|-------|-------|-------|-------|-------|-------|
| 909000 | 2 | 65.533% | 65.533% | 0% | 100.0% | 65.533% | 0% | 100% | 0% | 0% | 0% | 0% | 0% |
| 930200 | 4 | 69.189% | 69.189% | 0% | 100.0% | 69.189% | 0% | 100% | 0% | 0% | 0% | 0% | 0% |
| 923000 | 4 | 69.189% | 69.189% | 0% | 100.0% | 69.189% | 0% | 100% | 0% | 0% | 0% | 0% | 0% |

| WA GAS - 12.2019 | | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA |
|------------------|---|---------|---------|-------|-------|-------|-------|-------|---------|---------|-------|-------|-------|
| 909000 | 2 | 66.241% | 66.241% | 0% | 100% | 0% | 0% | 0% | 66.241% | 66.241% | 0% | 0% | 100% |
| 930200 | 4 | 72.593% | 72.593% | 0% | 100% | 0% | 0% | 0% | 72.593% | 72.593% | 0% | 0% | 100% |
| 923000 | 4 | 72.593% | 72.593% | 0% | 100% | 0% | 0% | 0% | 72.593% | 72.593% | 0% | 0% | 100% |

| WA Electric | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA | Grand Total |
|-------------|---------------|---------------|-------|-------|-----------------|-------|-------|-------|-------|-------|-------|-------|------------------|
| 909000 | \$ - | \$ 794.44 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 794.44 |
| 930200 | \$ 976.64 | \$ - | \$ - | \$ - | \$ 3,459.45 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,436.09 |
| 923000 | \$ - | \$ - | \$ - | \$ - | \$ 5,583.91 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,583.91 |
| | 976.64 | 794.44 | - | - | 9,043.36 | - | - | - | - | - | - | - | 10,814.45 |

| WA Gas | CD.AA | CD.AN | CD.ID | CD.WA | ED.AN | ED.ID | ED.WA | GD.AA | GD.AN | GD.ID | GD.OR | GD.WA | Grand Total |
|--------|---------------|---------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------------|
| 909000 | \$ - | \$ 521.79 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 521.79 |
| 930200 | \$ 297.82 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 297.82 |
| 923000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 297.82 | 521.79 | - | - | - | - | - | - | - | - | - | - | 819.61 |

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2019

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

| Sum of Transaction Amount | Column Labels | | CD Total | ED | ED Total | Grand Total |
|-----------------------------------|---------------|------------------|-------------|-----------------|-----------------|-----------------|
| | CD | AN | | | | |
| Row Labels | AA | AN | | AN | | |
| 909000 | | 2000 | 2000 | | | 2000 |
| 825 Donations | | 2000 | 2000 | | | 2000 |
| Customer holiday outreach | | 1500 | 1500 | | | 1500 |
| Holiday outreach event | | 500 | 500 | | | 500 |
| 930200 | | 2000 | 2000 | 5000 | 5000 | 7000 |
| 825 Donations | | 2000 | 2000 | 5000 | 5000 | 7000 |
| BARBARA RIOS PUENTE-UW GIFTS | | 1000 | 1000 | | | 1000 |
| SARAH THOMAS-WSU FND ONLINEGIVING | | 1000 | 1000 | | | 1000 |
| Think Tank, from Hydro Foundation | | | | 5000 | 5000 | 5000 |
| 923000 | | | | 8070.52 | 8070.52 | 8070.52 |
| 005 Legal Services | | | | 8070.52 | 8070.52 | 8070.52 |
| PATENT-IMPERIUM | | | | 1415.52 | 1415.52 | 1415.52 |
| PATENT IMPERIUM | | | | 6316 | 6316 | 6316 |
| PATENT - IMPERIUM | | | | 339 | 339 | 339 |
| Grand Total | | 2000 2000 | 4000 | 13070.52 | 13070.52 | 17070.52 |

| FERC Account | FERC Account Description | Vendor Name | Jurisdiction | Service | Organization | Expenditure Org | Accounting Period | Project Number | Transaction Description | AVA Jet | Invoice Number | Task Number | Summary | | |
|--------------|---|-------------|--------------|---------|--------------|-----------------|-------------------|----------------|-----------------------------------|---------|-----------------|-------------|-------------------------|------------------|--------------------|
| | | | | | | | | | | | | | EXP Category | Expenditure Type | Transaction Amount |
| 909000 | INFO AND INSTRUCT AT SPOKANIMAL | | AN | CD | S54 - C | S54 | 201912 | 09805377 | Customer holiday outreach | | KCC7686_2019120 | 909000 | Non-Labor 825 Donations | 500 | |
| 909000 | INFO AND INSTRUCT AT KOOTENAI HUMANE SOC AN | | AN | CD | S54 - C | S54 | 201912 | 09805377 | Customer holiday outreach | | KCC7686_2019120 | 909000 | Non-Labor 825 Donations | 500 | |
| 930200 | MISC GENERAL EXPEN: CORP CREDIT CARD | | AA | CD | D08 - E | D08 | 201909 | 09902800 | SARAH THOMAS-WSU FND ONLINE | | 5772439-CC | 930200 | Non-Labor 825 Donations | 1000 | |
| 909000 | INFO AND INSTRUCT AT SPOKANE COUNTY REGI AN | | AN | CD | S54 - C | S54 | 201912 | 09805377 | Customer holiday outreach | | KCC7686_2019120 | 909000 | Non-Labor 825 Donations | 500 | |
| 930200 | MISC GENERAL EXPEN: CORP CREDIT CARD | | AA | CD | D08 - E | D08 | 201902 | 09902800 | BARBARA RIOS PUENTE-UW GIFTS | | 5041406-CC | 930200 | Non-Labor 825 Donations | 1000 | |
| 909000 | INFO AND INSTRUCT AT SPOKANE HUMANE SOCI AN | | AN | CD | S54 - C | S54 | 201912 | 09805377 | Holiday outreach event | | KCC7686_2019120 | 909000 | Non-Labor 825 Donations | 500 | |
| 930200 | MISC GENERAL EXPEN: HYDROPOWER FOUNDA AN | | AN | ED | A07 - G | A07 | 201905 | 09800310 | Think Tank, from Hydro Foundation | | 250 | 930200 | Non-Labor 825 Donations | 5000 | |
| 923000 | OUTSIDE SERVICES EM LEE & HAYES PC | | AN | ED | P01 - L | P01 | 201907 | 09805812 | PATENT-IMPERIUM | | 248182 | 923010 | Non-Labor 005 Legal Sen | 1385.52 | |
| 923000 | OUTSIDE SERVICES EM LEE & HAYES PC | | AN | ED | P01 - L | P01 | 201909 | 09805812 | PATENT IMPERIUM | | 252741 | 923010 | Non-Labor 005 Legal Sen | 6316 | |
| 923000 | OUTSIDE SERVICES EM LEE & HAYES PC | | AN | ED | P01 - L | P01 | 201912 | 09805812 | PATENT - IMPERIUM | | 260903 | 923010 | Non-Labor 005 Legal Sen | 339 | |
| 923000 | OUTSIDE SERVICES EM LEE & HAYES PC | | AN | ED | P01 - L | P01 | 201910 | 09805812 | PATENT-IMPERIUM | | 254768 | 923010 | Non-Labor 005 Legal Sen | 30 | |

| Electric Amount | Gas | | Project Description | Vendor Number | Vendor Name | Non-Utility Removal |
|--------------------|---------------------|-----------------|--------------------------------|------------------|-----------------------------|------------------------|
| | Gas North Amount | South Amount | | | | |
| 303.07 | 196.93 | | Customer Education Ops WAID | 50324 | SPOKANIMAL | Remove - Donation |
| 303.07 | 196.93 | | Customer Education Ops WAID | 109285 | KOOTENAI HUMANE SOCIETY | Remove - Donation |
| 705.78 | 205.13 | 89.09 | Employment 099 CM | 6445 | CORP CREDIT CARD | Remove - Donation |
| 303.07 | 196.93 | | Customer Education Ops WAID | 110113 | SPOKANE COUNTY REGIONAL ANI | Remove - Donation |
| 705.78 | 205.13 | 89.09 | Employment 099 CM | 6445 | CORP CREDIT CARD | Remove - Donation |
| 303.07 | 196.93 | | Customer Education Ops WAID | 53840 | SPOKANE HUMANE SOCIETY | Remove - Donation |
| 5000 | | | Elect-Trade/Professional Assoc | 109270 | HYDROPOWER FOUNDATION | Remove - Donation |
| 1385.52 | | | Outside Legal Services - ED/AN | 109460 | LEE & HAYES PC | Remove - non-utility |
| 6316 | | | Outside Legal Services - ED/AN | 109460 | LEE & HAYES PC | Remove - non-utility |
| 339 | | | Outside Legal Services - ED/AN | 109460 | LEE & HAYES PC | Remove - non-utility |
| 30 | | | Outside Legal Services - ED/AN | 109460 | LEE & HAYES PC | Remove - non-utility |

| As Recorded | | | | | | | | | | | | |
|---------------------------|-----------------|------------------|----------|-----------------|--------------|---------------|----------|-----------------|---------------|----------|------------------|------------------|
| Sum of Transaction Amount | Accounting Year | As Recorded | | | | | | | | | | Grand Total |
| Ferc Acct | | CD.AA | CD.WA | CD.AN | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.AN | GD.OR | |
| 870000 | 2019 | | | | | | | 1,364.87 | | | | 1,364.87 |
| 874000 | 2019 | | | | | | | 1,011.08 | | | | 1,011.08 |
| 880000 | 2019 | | | | | | | 421.04 | 210.52 | | | 631.56 |
| 909000 | 2019 | 75.00 | | | | | | | | | 13045.05 | 13,120.05 |
| 910000 | 2019 | 5,509.96 | | | | | | | | | | 5,509.96 |
| 921000 | 2019 | 19,025.79 | | 264.97 | | | | | | | | 19,290.76 |
| 923000 | 2019 | 774.73 | | | | | | | | | | 774.73 |
| 925200 | 2019 | | | 2,702.21 | | | | | | | | 2,702.21 |
| 926100 | 2019 | 695.78 | | | | 588.00 | | 201.68 | | | | 1,485.46 |
| 928000 | 2019 | 4.89 | | | | | | | | | | 4.89 |
| 930200 | 2019 | | | | 17.40 | | | 519.37 | | | | 536.77 |
| Grand Total | | 26,086.15 | - | 2,967.18 | 17.40 | 588.00 | - | 3,518.04 | 210.52 | - | 13,045.05 | 46,432.34 |

| Corrected | | | | | | | | | | | | |
|---------------------------|-----------------|------------------|--------------|---------------|-----------------|---------------|----------|----------|----------|----------|------------------|------------------|
| Sum of Transaction Amount | Accounting Year | Corrected | | | | | | | | | | Grand Total |
| Ferc Acct | | CD.AA | CD.WA | CD.AN | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.AN | GD.OR | |
| 870000 | 2019 | | | | | | | | | | 1,364.87 | 1,364.87 |
| 874000 | 2019 | | | | | | | | | | 1,011.08 | 1,011.08 |
| 880000 | 2019 | | | | | | | | | | 631.56 | 631.56 |
| 909000 | 2019 | 13045.05 | | 75.00 | | | | | | | | 13,120.05 |
| 910000 | 2019 | | | | 5,197.46 | 312.50 | | | | | | 5,509.96 |
| 921000 | 2019 | | | 294.89 | 1,511.27 | | | | | | 17,484.60 | 19,290.76 |
| 923000 | 2019 | | | | | | | | | | 774.73 | 774.73 |
| 925200 | 2019 | 1324.59 | | | | | | | | | 1,377.62 | 2,702.21 |
| 926100 | 2019 | | | 16.20 | 61.62 | | | | | | 1,407.64 | 1,485.46 |
| 928000 | 2019 | | | | | | | | | | 4.89 | 4.89 |
| 930200 | 2019 | | 17.40 | | | | | | | | 519.37 | 536.77 |
| Grand Total | | 14,369.64 | 17.40 | 386.09 | 6,770.35 | 312.50 | - | - | - | - | 24,576.36 | 46,432.34 |

| Adjustment - System | | | | | | | | | | | | |
|---------------------------|-----------------|--------------------|--------------|-------------------|-----------------|-----------------|----------|-------------------|-----------------|----------|------------------|-------------|
| Sum of Transaction Amount | Accounting Year | Corrected | | | | | | | | | | Grand Total |
| Ferc Acct | | CD.AA | CD.WA | CD.AN | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.AN | GD.OR | |
| 870000 | 2019 | - | - | - | - | - | - | (1,364.87) | - | - | 1,364.87 | - |
| 874000 | 2019 | - | - | - | - | - | - | (1,011.08) | - | - | 1,011.08 | - |
| 880000 | 2019 | - | - | - | - | - | - | (421.04) | (210.52) | - | 631.56 | - |
| 909000 | 2019 | 12,970.05 | - | 75.00 | - | - | - | - | - | - | (13,045.05) | - |
| 910000 | 2019 | (5,509.96) | - | - | 5,197.46 | 312.50 | - | - | - | - | - | - |
| 921000 | 2019 | (19,025.79) | - | 294.89 | 1,511.27 | - | - | - | - | - | 17,484.60 | - |
| 923000 | 2019 | (774.73) | - | - | - | - | - | - | - | - | 774.73 | - |
| 925200 | 2019 | 1,324.59 | - | (2,702.21) | - | - | - | - | - | - | 1,377.62 | - |
| 926100 | 2019 | (695.78) | - | 16.20 | 61.62 | (588.00) | - | (201.68) | - | - | 1,407.64 | - |
| 928000 | 2019 | (4.89) | - | - | - | - | - | - | - | - | 4.89 | - |
| 930200 | 2019 | - | 17.40 | - | (17.40) | - | - | (519.37) | - | - | 519.37 | - |
| Grand Total | | (11,716.51) | 17.40 | (2,581.09) | 6,752.95 | (275.50) | - | (3,518.04) | (210.52) | - | 11,531.31 | - |

| WA Electric | Accounting Year | Corrected CD.AA | CD.WA | CD.AN | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.AN | GD.OR | Grand Total | |
|-------------|-----------------|-----------------|---------|---------|---------|----------|---------|--------|--------|--------|--------|-------------|--------|
| | 870000 | 2019 | 48.968% | 77.874% | 54.031% | 100.000% | 69.382% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | Note 3 |
| | 874000 | 2019 | 48.968% | 77.874% | 54.031% | 100.000% | 69.382% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | Note 3 |
| | 880000 | 2019 | 48.968% | 77.874% | 54.031% | 100.000% | 69.382% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | Note 3 |
| | 909000 | 2019 | 48.968% | 77.874% | 54.031% | 100.000% | 69.382% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | Note 3 |
| | 910000 | 2019 | 48.968% | 77.874% | 54.031% | 100.000% | 69.382% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | Note 3 |
| | 921000 | 2019 | 48.968% | 77.874% | 54.031% | 100.000% | 69.382% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | Note 3 |
| | 923000 | 2019 | 48.968% | 77.874% | 54.031% | 100.000% | 69.382% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | Note 3 |
| | 925200 | 2019 | 48.968% | 77.874% | 54.031% | 100.000% | 69.382% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | Note 3 |
| | 926100 | 2019 | 48.526% | 77.874% | 53.770% | 100.000% | 69.189% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | Note 4 |
| | 928000 | 2019 | 48.968% | 77.874% | 54.031% | 100.000% | 69.382% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | Note 3 |
| | 930200 | 2019 | 48.968% | 77.874% | 54.031% | 100.000% | 69.382% | 0.000% | 0.000% | 0.000% | 0.000% | 0.000% | Note 3 |

| Adjustment - WA Electric | | | | | | | | | | | | | |
|--------------------------|-----------------|-----------------|-------------------|--------------|-------------------|-----------------|-----------------|----------|----------|----------|----------|-----------------|---|
| WA Electric | Accounting Year | Corrected CD.AA | CD.WA | CD.AN | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.AN | GD.OR | Grand Total | |
| | 870000 | 2019 | - | - | - | - | - | - | - | - | - | - | - |
| | 874000 | 2019 | - | - | - | - | - | - | - | - | - | - | - |
| | 880000 | 2019 | - | - | - | - | - | - | - | - | - | - | - |
| | 909000 | 2019 | 6,351.23 | - | 40.52 | - | - | - | - | - | - | 6,391.75 | |
| | 910000 | 2019 | (2,698.14) | - | - | 5,197.46 | 216.82 | - | - | - | - | 2,716.14 | |
| | 921000 | 2019 | (9,316.63) | - | 16.17 | 1,511.27 | - | - | - | - | - | (7,789.19) | |
| | 923000 | 2019 | (379.37) | - | - | - | - | - | - | - | - | (379.37) | |
| | 925200 | 2019 | 648.63 | - | (1,460.02) | - | - | - | - | - | - | (811.39) | |
| | 926100 | 2019 | (337.63) | - | 8.71 | 61.62 | (406.83) | - | - | - | - | (674.13) | |
| | 928000 | 2019 | (2.39) | - | - | - | - | - | - | - | - | (2.39) | |
| | 930200 | 2019 | - | 13.55 | - | (17.40) | - | - | - | - | - | (3.85) | |
| | | | (5,734.31) | 13.55 | (1,394.62) | 6,752.95 | (190.01) | - | - | - | - | (552.44) | |

| WA Gas | Accounting Year | Corrected CD.AA | CD.WA | CD.AN | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.AN | GD.OR | Grand Total | |
|--------|-----------------|-----------------|---------|---------|---------|--------|--------|--------|---------|----------|---------|-------------|--------|
| | 870000 | 2019 | 14.657% | 22.126% | 15.810% | 0.000% | 0.000% | 0.000% | 49.857% | 100.000% | 71.453% | 0.000% | Note 3 |
| | 874000 | 2019 | 14.657% | 22.126% | 15.810% | 0.000% | 0.000% | 0.000% | 49.857% | 100.000% | 71.453% | 0.000% | Note 3 |
| | 880000 | 2019 | 14.657% | 22.126% | 15.810% | 0.000% | 0.000% | 0.000% | 49.857% | 100.000% | 71.453% | 0.000% | Note 3 |
| | 909000 | 2019 | 14.657% | 22.126% | 15.810% | 0.000% | 0.000% | 0.000% | 49.857% | 100.000% | 71.453% | 0.000% | Note 3 |
| | 910000 | 2019 | 14.657% | 22.126% | 15.810% | 0.000% | 0.000% | 0.000% | 49.857% | 100.000% | 71.453% | 0.000% | Note 3 |
| | 921000 | 2019 | 14.657% | 22.126% | 15.810% | 0.000% | 0.000% | 0.000% | 49.857% | 100.000% | 71.453% | 0.000% | Note 3 |
| | 923000 | 2019 | 14.657% | 22.126% | 15.810% | 0.000% | 0.000% | 0.000% | 49.857% | 100.000% | 71.453% | 0.000% | Note 3 |
| | 925200 | 2019 | 14.657% | 22.126% | 15.810% | 0.000% | 0.000% | 0.000% | 49.857% | 100.000% | 71.453% | 0.000% | Note 3 |
| | 926100 | 2019 | 14.917% | 22.286% | 16.178% | 0.000% | 0.000% | 0.000% | 49.771% | 100.000% | 72.593% | 0.000% | Note 4 |
| | 928000 | 2019 | 14.657% | 22.126% | 15.810% | 0.000% | 0.000% | 0.000% | 49.857% | 100.000% | 71.453% | 0.000% | Note 3 |
| | 930200 | 2019 | 14.657% | 22.126% | 15.810% | 0.000% | 0.000% | 0.000% | 49.857% | 100.000% | 71.453% | 0.000% | Note 3 |

| Adjustment - WA Gas | | | | | | | | | | | | | |
|---------------------|-----------------|-----------------|-------------------|-------------|-----------------|----------|----------|-------------------|-----------------|----------|----------|-------------------|--|
| WA Gas | Accounting Year | Corrected CD.AA | CD.WA | CD.AN | ED.WA | ED.AN | ED.ID | GD.AA | GD.WA | GD.AN | GD.OR | Grand Total | |
| | 870000 | 2019 | - | - | - | - | - | (680.48) | - | - | - | (680.48) | |
| | 874000 | 2019 | - | - | - | - | - | (504.09) | - | - | - | (504.09) | |
| | 880000 | 2019 | - | - | - | - | - | (209.92) | (210.52) | - | - | (420.44) | |
| | 909000 | 2019 | 1,901.04 | - | 11.86 | - | - | - | - | - | - | 1,912.90 | |
| | 910000 | 2019 | (807.60) | - | - | - | - | - | - | - | - | (807.60) | |
| | 921000 | 2019 | (2,788.64) | - | 4.73 | - | - | - | - | - | - | (2,783.91) | |
| | 923000 | 2019 | (113.55) | - | - | - | - | - | - | - | - | (113.55) | |
| | 925200 | 2019 | 194.15 | - | (427.21) | - | - | - | - | - | - | (233.06) | |
| | 926100 | 2019 | (103.79) | - | 2.62 | - | - | (100.38) | - | - | - | (201.55) | |
| | 928000 | 2019 | (0.72) | - | - | - | - | - | - | - | - | (0.72) | |
| | 930200 | 2019 | - | 3.85 | - | - | - | (258.94) | - | - | - | (255.09) | |
| | | | (1,719.12) | 3.85 | (408.00) | - | - | (1,753.82) | (210.52) | - | - | (4,087.61) | |

| | | | | | | | | | | | | | |
|-------------------|-------------------|--------------|-------------------|-----------------|-----------------|----------|-------------------|-----------------|----------|----------|----------|-------------------|--|
| Total WA Electric | (5,734.31) | 13.55 | (1,394.62) | 6,752.95 | (190.01) | - | - | - | - | - | - | (552.44) | |
| Total WA Gas | (1,719.12) | 3.85 | (408.00) | - | - | - | (1,753.82) | (210.52) | - | - | - | (4,087.61) | |
| | (7,453.43) | 17.40 | (1,802.62) | 6,752.95 | (190.01) | - | (1,753.82) | (210.52) | - | - | - | (4,640.05) | |

| Sum of Transaction Amount | Corrected | | | | | | |
|---------------------------|---------------|--------------|-----------------|-------------|-----------------|----------------|-----------------|
| FERC Account | AN.CD | AN.ED | CD.AA | CD.WA | GD.OR | WA.ED | Grand Total |
| 870000 | | | | | 1364.87 | | 1364.87 |
| 874000 | | | | | 1011.08 | | 1011.08 |
| 880000 | | | | | 631.56 | | 631.56 |
| 909000 | 75 | | 13045.05 | | | | 13120.05 |
| 910000 | | 312.5 | | | | 5197.46 | 5509.96 |
| 921000 | 294.89 | | | | 17484.6 | 1511.27 | 19290.76 |
| 923000 | | | | | 774.73 | | 774.73 |
| 925200 | | | 1324.59 | | 1377.62 | | 2702.21 |
| 926100 | 16.2 | | | | 1407.64 | 61.62 | 1485.46 |
| 928000 | | | | | 4.89 | | 4.89 |
| 930200 | | | | 17.4 | 519.37 | | 536.77 |
| Grand Total | 386.09 | 312.5 | 14369.64 | 17.4 | 24576.36 | 6770.35 | 46432.34 |

| Sum of Transaction Amount | Column Labels | | | | | | | |
|----------------------------------|----------------------|----------------|----------------|--------------|-----------------|--------------|---------------|--------------------|
| Row Labels | AA.CD | AA.GD | AN.CD | AN.ED | OR.GD | WA.ED | WA.GD | Grand Total |
| 870000 | | 1364.87 | | | | | | 1364.87 |
| 874000 | | 1011.08 | | | | | | 1011.08 |
| 880000 | | 421.04 | | | | | 210.52 | 631.56 |
| 909000 | 75 | | | | 13045.05 | | | 13120.05 |
| 910000 | 5509.96 | | | | | | | 5509.96 |
| 921000 | 19025.79 | | 264.97 | | | | | 19290.76 |
| 923000 | 774.73 | | | | | | | 774.73 |
| 925200 | | | 2702.21 | | | | | 2702.21 |
| 926100 | 695.78 | 201.68 | | 588 | | | | 1485.46 |
| 928000 | 4.89 | | | | | | | 4.89 |
| 930200 | | 519.37 | | | | 17.4 | | 536.77 |
| Grand Total | 26086.15 | 3518.04 | 2967.18 | 588 | 13045.05 | 17.4 | 210.52 | 46432.34 |

Avista Utilities
Restricted Stock Grants -- O & M
Project Number: 09905868
GL Account Number: 920000

| Month | Total Amount |
|--------------|---------------------|
| 201901 | \$ 93,217 |
| 201902 | \$ 199,176 |
| 201903 | \$ 106,824 |
| 201904 | \$ 133,072 |
| 201905 | \$ 133,072 |
| 201906 | \$ 127,282 |
| 201907 | \$ 132,107 |
| 201908 | \$ 132,107 |
| 201909 | \$ 128,521 |
| 201910 | \$ 131,709 |
| 201911 | \$ 131,709 |
| 201912 | \$ 131,709 |
| Total | \$ 1,580,503 |

Allocated to Washington Electric

| | |
|----------------|---------------|
| 0.70578 Note 7 | |
| 0.69189 Note 4 | \$ 771,794.77 |

Allocated to Washington Gas

| | |
|----------------|---------------|
| 0.20513 Note 7 | |
| 0.72593 Note 4 | \$ 235,352.79 |

Allocated to Idaho Electric

| | |
|----------------|---------------|
| 0.70578 Note 7 | |
| 0.30811 Note 4 | \$ 343,692.91 |

Allocated to Idaho Gas

| | |
|----------------|--------------|
| 0.20513 Note 7 | |
| 0.27407 Note 4 | \$ 88,855.87 |

Allocated to Oregon

| | |
|----------------|---------------|
| 0.08909 Note 7 | \$ 140,807.05 |
|----------------|---------------|

check \$ -

Prep by: _____ 1st Review: _____

| FERC Account | FERC Account Description | Jurisdiction | Service | Organization Description | STATIND | Expenditure Org | Accounting Period | Project Number | Journal Name | Transaction Description | AVA Jet | Expenditure Category | Report Category | Accounting Year | Task Number | Summary EXP Category | Expenditure Type | Source ID | Transaction Amount | Electric Amount | Gas North Amount | Gas South Amount | Project Description | Company |
|--------------|--------------------------|--------------|---------|---------------------------------|---------|-----------------|-------------------|----------------|------------------------------|-------------------------|------------|----------------------|-----------------|-----------------|-------------|----------------------|----------------------|------------|---------------------|-----------------|------------------|-------------------------------|---------------------|---------|
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201901 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 93,216.66 | 65,790.45 | 19,121.53 | 8,304.68 | Restricted Stock Grants - O&M | 001 | |
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201902 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 199,176.29 | 140,574.83 | 40,857.03 | 17,744.62 | Restricted Stock Grants - O&M | 001 | |
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201903 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 106,823.61 | 75,393.97 | 21,912.73 | 9,516.91 | Restricted Stock Grants - O&M | 001 | |
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201904 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 133,072.19 | 93,919.69 | 27,297.1 | 11,855.4 | Restricted Stock Grants - O&M | 001 | |
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201905 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 133,072.19 | 93,919.69 | 27,297.1 | 11,855.4 | Restricted Stock Grants - O&M | 001 | |
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201906 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 127,281.75 | 89,832.91 | 26,109.31 | 11,339.53 | Restricted Stock Grants - O&M | 001 | |
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201907 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 132,107.11 | 93,238.56 | 27,099.13 | 11,769.42 | Restricted Stock Grants - O&M | 001 | |
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201908 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 132,107.11 | 93,238.56 | 27,099.13 | 11,769.42 | Restricted Stock Grants - O&M | 001 | |
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201909 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 128,520.63 | 90,707.29 | 26,363.44 | 11,449.9 | Restricted Stock Grants - O&M | 001 | |
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201910 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 131,708.62 | 92,957.31 | 27,017.39 | 11,733.92 | Restricted Stock Grants - O&M | 001 | |
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201911 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 131,708.62 | 92,957.31 | 27,017.39 | 11,733.92 | Restricted Stock Grants - O&M | 001 | |
| 920000 | ADMIN & GEN SALARIES | AA | CD | Z90 - Incentive Compensation DL | Z90 | Z90 | 201912 | 09905868 | Miscellaneous Transaction US | Equity Shares | 143 - INCE | Voucher | OPER | 2019 | 920000 | Non-Labor | 885 Miscellaneous PA | 131,708.62 | 92,957.31 | 27,017.39 | 11,733.92 | Restricted Stock Grants - O&M | 001 | |
| | | | | | | | | | | | | | | | | | | | 1,580,503.39 | | | | | |

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2019**

0.65 0.35
0.69189 0.30811 0.72593 0.27407

| Recorded Service | Corrected Service | Recorded Jurisdiction | Corrected Jurisdiction | Transaction | Electric | Gas North | Gas South | Not Assigned | WA E | ID E | WA G | ID G | OR |
|------------------|-------------------|-----------------------|------------------------|-------------|----------|-----------|-----------|--------------|---------|---------|---------|--------|---------|
| CD | ED | WA | WA | 42,203 | 32,865 | 9,338 | | | 32,865 | | 9,338 | | - |
| CD | GD | AA | OR | 44,699 | 31,548 | 9,169 | 3,982 | | 21,828 | 9,720 | 6,656 | 2,513 | 3,982 |
| CD | CD | AA | AA | 324,466 | 213,700 | 62,110 | 26,975 | 21,681 | 147,857 | 65,843 | 45,088 | 17,023 | 26,975 |
| CD | CD | ID | ID | 52,715 | 41,051 | 11,664 | | | | 41,051 | | 11,664 | - |
| CD | CD | WA | WA | 112,414 | 87,541 | 24,873 | | | 87,541 | | 24,873 | | - |
| ED | ED | AN | AN | 402,101 | 402,101 | | | | 261,366 | 140,735 | | | - |
| ED | ED | ID | ID | 35,000 | 35,000 | | | | | 35,000 | | | - |
| ED | ED | WA | WA | 9,130 | 9,130 | | | | 9,130 | | | | - |
| GD | ED | OR | WA | 12,040 | | | 12,040 | | | | | | 12,040 |
| GD | GD | AA | OR | 15,664 | | 10,930 | 4,734 | | | | 7,934 | 2,996 | 4,734 |
| GD | GD | ID | AN | 17,160 | | 17,160 | | | | | | 17,160 | - |
| GD | GD | WA | OR | 13,860 | | 13,860 | | | | | 13,860 | | - |
| GD | GD | AA | AA | 69,256 | | 48,324 | 20,932 | | | | 35,080 | 13,244 | 20,932 |
| GD | GD | OR | OR | 153,721 | | | 153,721 | | | | | | 153,721 |
| ZZ | ZZ | ZZ | ZZ | 112,904 | | | | 112,904 | | | | | - |
| Grand Total | | | | 1,417,333 | 852,936 | 207,428 | 222,385 | 134,585 | 560,586 | 292,350 | 142,829 | 64,599 | 222,385 |

9.5%

0.65 0.35
0.69189 0.30811 0.72593 0.27407

| Recorded Service | Corrected Service | Recorded Jurisdiction | Corrected Jurisdiction | Transaction | Electric | Gas North | Gas South | Not Assigned | WA E | ID E | WA G | ID G | OR |
|------------------|-------------------|-----------------------|------------------------|-------------|----------|-----------|-----------|--------------|---------|---------|---------|--------|---------|
| CD | ED | WA | WA | 42,203 | 42,203 | | | | 42,203 | | | | - |
| CD | GD | AA | OR | 44,699 | | | 44,699 | | - | - | - | - | 44,699 |
| CD | CD | AA | AA | 324,466 | 213,700 | 62,110 | 26,975 | 21,681 | 147,857 | 65,843 | 45,088 | 17,023 | 26,975 |
| CD | CD | ID | ID | 52,715 | 41,051 | 11,664 | | | | 41,051 | | 11,664 | - |
| CD | CD | WA | WA | 112,414 | 87,541 | 24,873 | | | 87,541 | | 24,873 | | - |
| ED | ED | AN | AN | 402,101 | 402,101 | | | | 261,366 | 140,735 | | | - |
| ED | ED | ID | ID | 35,000 | 35,000 | | | | | 35,000 | | | - |
| ED | ED | WA | WA | 9,130 | 9,130 | | | | 9,130 | | | | - |
| GD | ED | OR | WA | 12,040 | 12,040 | | | | 12,040 | | | | - |
| GD | GD | AA | OR | 15,664 | | | 15,664 | | | | - | - | 15,664 |
| GD | GD | ID | AN | 17,160 | | 17,160 | | | | | 12,457 | 4,703 | - |
| GD | GD | WA | OR | 13,860 | | | 13,860 | | | | - | - | 13,860 |
| GD | GD | AA | AA | 69,256 | | 48,324 | 20,932 | | | | 35,080 | 13,244 | 20,932 |
| GD | GD | OR | OR | 153,721 | | | 153,721 | | | | | | 153,721 |
| ZZ | ZZ | ZZ | ZZ | 112,904 | | | | 112,904 | | | | | - |
| Grand Total | | | | 1,417,333 | 842,766 | 164,131 | 275,851 | 134,585 | 560,137 | 282,630 | 117,497 | 46,634 | 275,851 |

Reclassification Adjustment - For Incorrect Serv/Jur Assignment (450) (9,720) (25,331) (17,965) 53,467

Reclassify Return on Rate Base and Hangar Depreciation - for non-utility Use 440,753 9.5% 41,852 (20,437) (9,101) (6,232) (2,353) (3,729)

TOTAL PLANE ADJUSTMENT **(20,887) (18,821) (31,563) (20,318) 49,738**

Prep by: _____

Miscellaneous Adjustment
 Plane Reclassifications
 For the Twelve Months Ended December 31, 2019

Accounting Year 2019
 Company (All)

| | | | | Values | | | | |
|--------------------|-------------------|-----------------------|------------------------|---------------------------|------------------------|-------------------------|-------------------------|----------------------------|
| Recorded Service | Corrected Service | Recorded Jurisdiction | Corrected Jurisdiction | Sum of Transaction Amount | Sum of Electric Amount | Sum of Gas North Amount | Sum of Gas South Amount | Sum of Not Assigned Amount |
| CD | ED | WA | WA | 42,203 | 32,865 | 9,338 | | |
| | GD | AA | OR | 44,699 | 31,548 | 9,169 | 3,982 | |
| | (blank) | AA | (blank) | 324,466 | 213,700 | 62,110 | 26,975 | 21,681 |
| | | ID | (blank) | 52,715 | 41,051 | 11,664 | | |
| | | WA | (blank) | 112,414 | 87,541 | 24,873 | | |
| ED | (blank) | AN | (blank) | 402,101 | 402,101 | | | |
| | | ID | (blank) | 35,000 | 35,000 | | | |
| | | WA | (blank) | 9,130 | 9,130 | | | |
| GD | ED | OR | WA | 12,040 | | | 12,040 | |
| | GD | AA | OR | 15,664 | | 10,930 | 4,734 | |
| | | ID | AN | 17,160 | | 17,160 | | |
| | | WA | OR | 13,860 | | 13,860 | | |
| | (blank) | AA | (blank) | 69,256 | | 48,324 | 20,932 | |
| | | OR | (blank) | 153,721 | | | 153,721 | |
| ZZ | (blank) | ZZ | (blank) | 112,904 | | | | 112,904 |
| Grand Total | | | | 1,417,333 | 852,936 | 207,428 | 222,385 | 134,585 |

Prep by: _____

| Accounting Year | Company | Accounting Period | Flight | Transaction Description | Project Number | Project Name | FERC Account | FERC Account Description | Expenditure Org | Recorded Service | Corrected Service | MAC | Vehicle Number | Recorded Jurisdiction | Corrected Jurisdiction | Expenditure Type | Transaction Quantity | Transaction Amount | Electric Amount | Gas North Amount | Gas South Amount |
|-----------------|---------|-------------------|-----------|--|----------------|------------------------------|--------------|--------------------------------|-----------------|------------------|-------------------|-----|----------------|-----------------------|------------------------|----------------------|----------------------|--------------------|-----------------|------------------|------------------|
| 2019 | 001 | 201905 | AVA050219 | LU659 LMC and Contract Negotiations | 09900185 | Gas Ops Admin Activity - 099 | 870000 | OPER SUPV/ENG | Z88 | GD | GD | 016 | 02080 | AA | OR | 550 Company Aircraft | 17.3 | 1,903 | | 1,328 | 575 |
| 2019 | 001 | 201905 | AVA050219 | LU659 LMC and Contract Negotiations | 09902455 | Gas System Operations - 099 | 880000 | DIST EXP OPER-OTHER EXPENSES | Z88 | GD | GD | 245 | 02080 | AA | OR | 550 Company Aircraft | 19.4 | 2,134 | | 1,489 | 645 |
| 2019 | 001 | 201905 | AVA050219 | LU659 LMC and Contract Negotiations | 09902800 | Employment 099 CM | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | GD | 280 | 02080 | AA | OR | 550 Company Aircraft | 103.8 | 11,418 | 8,059 | 2,342 | 1,017 |
| 2019 | 001 | 201905 | AVA053019 | Medford Business Meetings | 09902920 | Gen Safety/Health Admin-099 | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | GD | 292 | 02080 | AA | OR | 550 Company Aircraft | 11 | 1,210 | 854 | 248 | 108 |
| 2019 | 001 | 201905 | AVA053019 | Medford Business Meetings | 09903691 | Corporate Planning-099 | 930200 | MISC GENERAL EXPENSE | Z88 | CD | GD | 369 | 02080 | AA | OR | 550 Company Aircraft | 101 | 11,110 | 7,841 | 2,279 | 990 |
| 2019 | 001 | 201906 | AVA061919 | GD AN Semi Annual Natural Gas Update | 03800545 | Id Gas Regulatory Activities | 928000 | REGULATORY COMMISSION EXPENSES | Z88 | GD | GD | 054 | 02080 | ID | AN | 550 Company Aircraft | 158 | 17,160 | | 17,160 | |
| 2019 | 001 | 201907 | AVA071219 | LU659 LMC and Contract Negotiations | 09900185 | Gas Ops Admin Activity - 099 | 870000 | OPER SUPV/ENG | Z88 | GD | GD | 016 | 02080 | AA | OR | 550 Company Aircraft | 36 | 3,960 | | 2,763 | 1,197 |
| 2019 | 001 | 201907 | AVA071219 | LU659 LMC and Contract Negotiations | 09902455 | Gas System Operations - 099 | 880000 | DIST EXP OPER-OTHER EXPENSES | Z88 | GD | GD | 245 | 02080 | AA | OR | 550 Company Aircraft | 40.5 | 4,455 | | 3,109 | 1,346 |
| 2019 | 001 | 201907 | AVA071219 | LU659 LMC and Contract Negotiations | 09902800 | Employment 099 CM | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | GD | 280 | 02080 | AA | OR | 550 Company Aircraft | 74 | 8,140 | 5,745 | 1,670 | 725 |
| 2019 | 001 | 201907 | AVA072419 | In Medford-Joint Safety committee office visits | 95602815 | Natural Gas Training - 956 | 880000 | DIST EXP OPER-OTHER EXPENSES | Z88 | GD | GD | 281 | 02080 | WA | OR | 550 Company Aircraft | 126 | 13,860 | | 13,860 | |
| 2019 | 001 | 201908 | AVA073119 | Power Supply Workshop | 02806136 | Common WA Reg Activities | 928000 | REGULATORY COMMISSION EXPENSES | Z88 | CD | ED | 054 | 02080 | WA | WA | 550 Company Aircraft | 79.8 | 8,778 | 6,836 | 1,942 | |
| 2019 | 001 | 201909 | AVA091119 | Physical security assessment of Klamath Falls office | 09900185 | Gas Ops Admin Activity - 099 | 870000 | OPER SUPV/ENG | Z88 | GD | GD | 016 | 02080 | AA | OR | 550 Company Aircraft | 29.2 | 3,212 | | 2,241 | 971 |
| 2019 | 001 | 201909 | AVA091119 | Physical security assessment of Klamath Falls office | 09905730 | ET Operations Common All | 920000 | ADMIN & GEN SALARIES | Z88 | GD | GD | 018 | 02080 | AA | OR | 550 Company Aircraft | 58.4 | 6,424 | 4,534 | 1,318 | 572 |
| 2019 | 001 | 201909 | AVA091119 | Physical security assessment of Klamath Falls office | 09905732 | ET Arch Planning Common All | 921000 | OFFICE SUPPLIES & EXPENSES | Z88 | CD | GD | 018 | 02080 | AA | OR | 550 Company Aircraft | 29.2 | 3,212 | 2,267 | 659 | 286 |
| 2019 | 001 | 201910 | AVA102419 | PGA meeting and Meeting with UTC for a carbon and electricity markets work | 06800545 | Or Gas Regulatory Activities | 928000 | REGULATORY COMMISSION EXPENSES | Z88 | GD | ED | 054 | 02080 | OR | WA | 550 Company Aircraft | 68.8 | 12,040 | | | 12,040 |
| 2019 | 001 | 201911 | AVA112519 | Wildfire Risk Plan Meeting with the Commissioners/Power Supply Workshop | 02806136 | Common WA Reg Activities | 928000 | REGULATORY COMMISSION EXPENSES | Z88 | CD | ED | 054 | 02080 | WA | WA | 550 Company Aircraft | 191 | 33,425 | 26,029 | 7,396 | |
| 2019 | 001 | 201911 | AVA111819 | Medford Chamber Forum and various business meetings | 09903691 | Corporate Planning-099 | 930200 | MISC GENERAL EXPENSE | Z88 | CD | GD | 369 | 02080 | AA | OR | 550 Company Aircraft | 18.2 | 3,185 | 2,248 | 653 | 284 |

| | 12/31/2018 | 2019 | 12/31/2019 | Annual | |
|------------------------|---------------------|-----------|---------------------|-------------------|-------------------------------|
| | EOP | Actviity | EOP | Depreciation Rate | Depreciation Expense |
| Plane | | | | | |
| Cost | \$ 5,507,887 | | \$ 5,507,887 | 3.43% | \$ 188,921 (included in pool) |
| A/D | (3,257,046) | (189,108) | (3,446,154) | | |
| Plane NBV | <u>\$ 2,250,841</u> | | <u>\$ 2,061,733</u> | | |
| Hangar | | | | | |
| Cost | \$ 1,951,555 | | \$ 2,138,350 | 2.17% | \$ 46,402 (not in pool) |
| A/D | (1,626) | (44,626) | (46,252) | | |
| Hangar NBV | <u>\$ 1,949,929</u> | | <u>\$ 2,092,098</u> | | |
| Total System Rate Base | <u>\$ 4,200,770</u> | | <u>\$ 4,153,831</u> | | |
| ROR | | | 0.075 | | |
| | | | \$ 311,537.29 | | |
| Revenue Requirement | | | \$440,753 | | |

Avista Utilities
Washington Jurisdiction
Proforma Insurance Adjustment
For the Twelve Months ended December 31, 2019

| | | |
|--------------------------------------|----|-----------------|
| Test Period Expense: | | Amount |
| Test Period Insurance Expense | \$ | (58,340) |

Allocated to Washington Electric

| | | | |
|---------|--------|----|-----------------|
| 0.70578 | Note 7 | | |
| 0.69189 | Note 4 | \$ | <u>(28,489)</u> |

Allocated to Washington Gas

| | | | |
|---------|--------|----|----------------|
| 0.20513 | Note 7 | | |
| 0.72593 | Note 4 | \$ | <u>(8,687)</u> |

| | | | |
|-----------------|----|--------------------|-----|
| <i>Electric</i> | | | |
| FERC 925 | \$ | (19,942.30) | 70% |
| FERC 924 | \$ | (8,546.70) | 30% |
| | \$ | <u>(28,489.00)</u> | |

2019 D & O Premiums (Estimated)

| Carrier | 2018 Premiums | 2019 | | Utility Allocated Amount | Amount Allocated to AELP |
|---|---------------|------------------|---------------------------|--------------------------------|--------------------------------|
| | | Premium | Utility Allocated % | | |
| AEGIS (\$35M) | \$665,000 | \$623,225 | 94.0% | \$585,832 | \$39,900 |
| AEGIS (\$35M) taxes | \$6,973 | \$7,822 | 94.0% | \$7,353 | \$526 |
| AEGIS -Continuity Credit (1) | -\$332,958 | -\$253,979 | 96.4% | -\$244,836 | -\$11,879 |
| AEGIS Loyalty Credit (1) | | -\$47,119 | 96.4% | -\$45,423 | |
| AEGIS Loyalty Credit (2) | | -\$15,456 | 96.4% | -\$14,900 | |
| EIM (\$30M xs \$35M) | \$263,550 | \$262,759 | 100.0% | \$262,759 | |
| EIM (\$30M xs \$35M) taxes | \$5,535 | \$5,518 | 100.0% | \$5,518 | |
| EIM Supplemental Credit | | -\$52,793 | 100.0% | -\$52,793 | |
| XL Specialty(\$15M xs \$65M) | \$80,000 | \$79,760 | 100.0% | \$79,760 | |
| Twin City(\$15M xs \$80M) | \$60,000 | \$59,820 | 100.0% | \$59,820 | |
| Zurich(\$15M xs \$95M) | \$52,065 | \$51,893 | 100.0% | \$51,893 | |
| XL Speciality (\$15M xs \$100) Side A/DIC | \$75,000 | \$74,775 | 100.0% | \$74,775 | |
| HCC (\$15M xs \$125M) Side A/DIC | \$52,000 | \$51,844 | 100.0% | \$51,844 | |
| | | \$848,069 | | \$821,602 | |
| 2019 Estimated D & O Premium Total Allocated to Avista | | | | | <u>\$821,602</u> |

Summary:

| | |
|-------------------------|-----------------|
| 2019 Total D&O Premiums | 848,069 |
| Less: 10% | (84,807) |
| 90% of D&O Premiums | 763,262 |
| Utility Expense | 821,602 |
| Difference - Adjustment | (58,340) |

Provision for Rate Refund Prior Period Adjustmen

Per Results (E-OPS-12A, G-OPS-12A)
 2019 Earning Sharing Estimate
 Prior Period Adjustment to Other Revenue

| | Electric \$000s | Natural Gas \$000s |
|--|--------------------|-----------------------|
| Per Results (E-OPS-12A, G-OPS-12A) | - | 444 |
| 2019 Earning Sharing Estimate | - | - |
| Prior Period Adjustment to Other Revenue | - | (444) |

GL Account Balance

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

| FERC Account | FERC Account Description | Service | Jurisdiction | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance | | | | |
|-------------------|--------------------------------|--------------|--------------|-------------------|-------------------|------------------|----------------|---------|----------|----------|----------|
| 229000 | ACCUMULATED PROVISION - RATE R | ED | WA | 201901 | 0 | 0 | 0 | | | | |
| | | | | 201902 | 0 | 0 | 0 | | | | |
| | | | | 201903 | 0 | 0 | 0 | | | | |
| | | | | 201904 | 0 | 0 | 0 | | | | |
| | | | | 201905 | 0 | 0 | 0 | | | | |
| | | | | 201906 | 0 | 0 | 0 | | | | |
| | | | | 201907 | 0 | 0 | 0 | | | | |
| | | | | 201908 | 0 | 0 | 0 | | | | |
| | | | | 201909 | 0 | 0 | 0 | | | | |
| | | | | 201910 | 0 | 0 | 0 | | | | |
| | | | | 201911 | 0 | 0 | 0 | | | | |
| | | | | 201912 | 0 | 0 | 0 | | | | |
| | | | | WA - Summary | | | | | | 0 | 0 |
| | | ED - Summary | | | | | | 0 | 0 | | |
| | | GD | WA | | WA | 201901 | -693,000 | 0 | -693,000 | | |
| | | | | | | 201902 | -693,000 | 0 | -693,000 | | |
| | | | | | | 201903 | -693,000 | 441,731 | -251,269 | | |
| | | | | | | 201904 | -251,269 | 0 | -251,269 | | |
| | | | | | | 201905 | -251,269 | 0 | -251,269 | | |
| | | | | | | 201906 | -251,269 | 0 | -251,269 | | |
| | | | | | | 201907 | -251,269 | 0 | -251,269 | | |
| 201908 | -251,269 | | | | | 251,269 | 0 | | | | |
| 201909 | 0 | | | | | 0 | 0 | | | | |
| 201910 | 0 | | | | | 0 | 0 | | | | |
| 201911 | 0 | | | | | 0 | 0 | | | | |
| 201912 | 0 | | | | | 0 | 0 | | | | |
| WA - Summary | | | | | | | | 693,000 | 693,000 | | |
| GD - Summary | | | | | | 693,000 | 693,000 | | | | |
| 229000 - Summary | | | | | | 693,000 | 693,000 | | | | |
| 449100 | PROVISION FOR RATE REFUND | ED | WA | 201901 | 0 | 0 | 0 | | | | |
| | | | | 201902 | 0 | 0 | 0 | | | | |
| | | | | 201903 | 0 | 0 | 0 | | | | |
| | | | | 201904 | 0 | 0 | 0 | | | | |
| | | | | 201905 | 0 | 0 | 0 | | | | |
| | | | | 201906 | 0 | 0 | 0 | | | | |
| | | | | 201907 | 0 | 0 | 0 | | | | |
| | | | | 201908 | 0 | 0 | 0 | | | | |
| | | | | 201909 | 0 | 0 | 0 | | | | |
| | | | | 201910 | 0 | 0 | 0 | | | | |
| | | | | 201911 | 0 | 0 | 0 | | | | |
| | | | | 201912 | 0 | 0 | 0 | | | | |
| | | | | WA - Summary | | | | | | 0 | 0 |
| | | | | ED - Summary | | | | | | 0 | 0 |
| 449100 - Summary | | | | | | 0 | 0 | | | | |
| 496100 | PROVISION FOR RATE REFUND | GD | WA | 201901 | 0 | 0 | 0 | | | | |
| | | | | 201902 | 0 | 0 | 0 | | | | |
| | | | | 201903 | 0 | -441,731 | -441,731 | | | | |
| | | | | 201904 | -441,731 | 0 | -441,731 | | | | |
| | | | | 201905 | -441,731 | 0 | -441,731 | | | | |
| | | | | 201906 | -441,731 | 0 | -441,731 | | | | |
| | | | | 201907 | -441,731 | 0 | -441,731 | | | | |
| | | | | 201908 | -441,731 | -2,215 | -443,946 | | | | |
| | | | | 201909 | -443,946 | 0 | -443,946 | | | | |
| | | | | 201910 | -443,946 | 0 | -443,946 | | | | |
| | | | | 201911 | -443,946 | 0 | -443,946 | | | | |
| | | | | 201912 | -443,946 | 0 | -443,946 | | | | |
| | | | | WA - Summary | | | | | | -443,946 | -443,946 |
| | | | | GD - Summary | | | | | | -443,946 | -443,946 |
| 496100 - Summary | | | | | | -443,946 | -443,946 | | | | |
| Overall - Summary | | | | | | 249,054 | 249,054 | | | | |

Transaction Detail

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

| FERC Account | FERC Account Description | Service | Jurisdiction | Accounting Period | Journal Name | Transaction Description | Transaction Amount | | | |
|--------------------------|--------------------------------|---------|--------------|---------------------|---|---------------------------------------|--------------------|--|--|-----------------|
| 229000 | ACCUMULATED PROVISION - RATE R | GD | WA | 201903 | 403-EARNINGS TEST ACCRUAL 201903 DJ USD | 2018 Earnings test true-up adjustment | 441,731 | | | |
| | | | | 201908 | 440-DECOUPLING 201908 DJ USD | Rate Adj Filing True-Up 2018 Earnings | 2,215 | | | |
| | | | | 201908 | 440-DECOUPLING 201908 DJ USD | Transfer 2018 Earnings Test | 249,054 | | | |
| | | | | WA - Summary | | | | | | 693,000 |
| GD - Summary | | | | | | 693,000 | | | | |
| 229000 - Summary | | | | | | | 693,000 | | | |
| 496100 | PROVISION FOR RATE REFUND | GD | WA | 201903 | 403-EARNINGS TEST ACCRUAL 201903 DJ USD | 2018 Earnings test true-up adjustment | -441,731 | | | |
| | | | | 201908 | 440-DECOUPLING 201908 DJ USD | Rate Adj Filing True-Up 2018 Earnings | -2,215 | | | |
| | | | | WA - Summary | | | | | | -443,946 |
| | | | | GD - Summary | | | | | | -443,946 |
| 496100 - Summary | | | | | | | -443,946 | | | |
| Overall - Summary | | | | | | | 249,054 | | | |

For Internal Use

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

| Line No. | DESCRIPTION | Restating Incentives |
|----------|-------------------------------------|----------------------|
| | Adjustment Number | 2.13 |
| | Workpaper Reference | E-RI |
| | 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 amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | - |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | 753 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 753 |
| 25 | Total Electric Expenses | 753 |
| 26 | OPERATING INCOME BEFORE FIT | (753) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (158) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (595) |
| | 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 |
| 50 | RATE OF RETURN | |
| 51 | REVENUE REQUIREMENT | 787 |
| | Revenue Conversion Factor | |
| | NOI Requirement | 595 |
| | Revenue Requirement Rebuttal | 787 |

**2014-2019 Incentive Compensation by Employee Group
 Target and Incentive for Plan Year**

*excludes payroll tax

| Non-Executive | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|
| Target | \$ 9,415,611 | \$ 7,595,672 | \$ 8,400,998 | \$ 8,768,110 | \$ 8,907,284 | \$ 8,939,222 | \$ 9,560,785 |
| Capital | \$ 2,488,974 | \$ 2,634,759 | \$ 2,409,607 | \$ 2,900,617 | \$ 3,024,646 | \$ 2,763,401 | \$ 1,915,430.40 |
| Non-Operating | \$ 180,584 | \$ 183,346 | \$ 153,039 | \$ 53,032 | \$ 232,665 | \$ 227,419 | \$ 157,633.48 |
| Operating | \$ 6,938,236 | \$ 6,668,384 | \$ 6,066,528 | \$ 5,810,021 | \$ 6,747,287 | \$ 6,703,034 | \$ 4,646,157.07 |
| Other | \$ 2,272,747 | \$ 1,831,202 | \$ 1,373,346 | \$ 834,115 | \$ 1,628,655 | \$ 1,636,727 | \$ 1,134,485.04 |
| Actual | \$ 11,880,541 | \$ 11,317,692 | \$ 10,002,519 | \$ 9,597,784 | \$ 11,633,253 | \$ 11,330,580 | \$ 7,853,706 |
| | | | | | | | |
| Executive | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| Target | \$ 2,146,700 | \$ 2,329,406 | \$ 2,746,488 | \$ 2,746,488 | \$ 2,645,970 | \$ 2,786,099 | \$ 2,981,115 |
| Operating | \$ 1,591,419 | \$ 1,164,703 | \$ 1,284,491 | \$ 1,138,764 | \$ 1,298,642 | \$ 1,246,174 | \$ 979,535 |
| Non-Operating | \$ 1,060,946 | \$ 2,329,313 | \$ 1,072,417 | \$ 2,433,766 | \$ 1,111,307 | \$ 1,539,925 | \$ 2,861,870 |
| Actual | \$ 2,652,365 | \$ 3,494,016 | \$ 2,356,908 | \$ 3,572,530 | \$ 2,409,949 | \$ 2,786,099 | \$ 3,841,405 |
| | | | | | | | |
| Total | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2018 |
| Total Target | \$ 11,562,311 | \$ 9,925,078 | \$ 11,147,486 | \$ 11,514,598 | \$ 11,553,254 | \$ 11,725,321 | \$ 12,541,900 |
| Total Actual | \$ 14,532,906 | \$ 14,811,708 | \$ 12,359,427 | \$ 13,170,314 | \$ 14,043,202 | \$ 14,116,679 | \$ 11,695,111 |

| Actual | | | |
|------------------|---------------------|------------------|--------------|
| Six Year Average | 2019 Expense | O & M Adjustment | |
| | | | |
| 24% | \$ 2,608,077 | \$ 2,253,214 | |
| 2% | \$ 167,856 | \$ 357,826 | |
| 59% | \$ 6,106,902 | \$ 4,804,561 | \$ 1,302,341 |
| 14% | \$ 1,406,422 | \$ 1,172,911 | |
| | \$ 10,289,256 | \$ 8,588,512 | \$ 1,302,341 |
| | | | |
| Six Year Average | 2019 Actual Expense | O & M Adjustment | |
| | | | |
| | \$ 1,185,385 | \$ 914,764 | \$ 270,621 |
| | \$ 1,891,433 | \$ 2,886,600 | |
| | \$ 3,076,818 | \$ 3,801,365 | \$ 270,621 |
| | | | |
| Total Adjustment | | \$ 1,572,961.06 | |
| | | | |
| WA Electric | 0.70135 | | |
| (note 7, 4) | 0.68249 | \$ 752,920 | |
| | | | |
| WA Gas | 0.20549 | | |
| (note 7, 4) | 0.67799 | \$ 219,145 | |

Use of 6-Year average of actual expense Consistant with methodology approved by the Commission in UE-170485/UG-170486.
 Notes: In Docechts UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment.
 On rebuttal the Company accepted this adjustment. The Commission approved this methodology in Order 07.

Data Source: Financial Reporting
Data Updated Daily

Executive Officer Incentive Accrual

| Sum of Transaction Amount | | | |
|----------------------------------|--|-----------------|-----------------|
| Project Number | | 09905034 | 77705021 |
| FERC Number | | 920000 | 417100 |
| Report Category | | OPER | NONOP |
| Accounting Period | | | |

| | | | | |
|--------|----|-------------|----|-------------|
| 201901 | \$ | 91,500.00 | \$ | 137,250.00 |
| 201902 | \$ | 91,500.00 | \$ | 137,250.00 |
| 201903 | \$ | 140,965.00 | \$ | 211,447.00 |
| 201904 | \$ | 56,675.00 | \$ | 85,013.00 |
| 201905 | \$ | 95,160.00 | \$ | 142,740.00 |
| 201906 | \$ | 36,545.00 | \$ | 146,180.00 |
| 201907 | \$ | 45,741.00 | \$ | 182,963.00 |
| 201908 | \$ | 45,741.00 | \$ | 182,963.00 |
| 201909 | \$ | 45,741.00 | \$ | 182,963.00 |
| 201910 | \$ | 183,622.33 | \$ | 734,489.33 |
| 201911 | \$ | 43,681.00 | \$ | 65,522.00 |
| 201912 | \$ | 78,072.00 | \$ | 182,167.00 |
| | \$ | (40,179.00) | \$ | (93,757.00) |
| | | | \$ | 589,410.00 |

TOTAL

| | | | | | | |
|--------------------|-----------|-------------------|-----------|---------------------|-----------|--------------|
| Grand Total | \$ | 914,764.33 | \$ | 2,886,600.33 | \$ | 3,801,364.66 |
|--------------------|-----------|-------------------|-----------|---------------------|-----------|--------------|

(A-2)

Non-Executive

| Sum of Transaction Amount | Column Labels | | | | | | |
|---------------------------------|---------------|-------------|----------------|--------------|-----------------|-------|--|
| Row Labels | CAP | NONOP | OPER | OTHER | Grand Total | | |
| 201911 | \$ 504,959 | \$ 24,074 | \$ 970,959 | \$ 90,431 | \$ 1,590,423 | | |
| 512 Incentive Loading-NU | \$ 467,822 | \$ 24,042 | \$ 937,813 | \$ 89,559 | \$ 1,519,236 | | |
| 514 Incentive Loading-Union | \$ 37,138 | \$ 32 | \$ 33,146 | \$ 872 | \$ 71,187 | | |
| 201912 | \$ 376,152 | \$ 250,647 | \$ 372,566 | \$ 228,099 | \$ 1,227,464 | | |
| 512 Incentive Loading-NU | \$ 302,297 | \$ 21,742 | \$ 869,547 | \$ 209,812 | \$ 1,403,397 | | |
| 514 Incentive Loading-Union | \$ 22,423 | \$ (5) | \$ 33,547 | \$ 7,037 | \$ 63,002 | | |
| GL Only June | | | \$ (364,027) | | \$ (364,027) | | |
| GL Only June | | \$ 247,050 | \$ (247,050) | | \$ - | | |
| GL Only-September | \$ 727,968 | \$ 28,062 | \$ 1,078,105 | | \$ 1,834,135 | | |
| September Reversal | \$ (727,968) | \$ (28,062) | \$ (1,078,105) | | \$ (1,834,135) | | |
| GL Only-October | \$ 460,359 | | \$ 690,539 | | \$ 1,150,899 | | |
| GL Only-November | \$ (230,180) | | \$ (345,270) | | \$ (575,449) | | |
| GL Only December | \$ 291,803 | | \$ 432,154 | \$ 11,249 | \$ 735,206 | | |
| | \$ (470,550) | \$ (18,139) | \$ (696,874) | | \$ (1,185,563) | | |
| | | | | | \$ - | | |
| Grand Total | \$ 2,253,214 | \$ 357,826 | \$ 4,804,561 | \$ 1,172,911 | \$ 8,588,511.71 | (A-2) | |
| | 26% | 4% | 56% | 14% | 100% | | |

Prep by: _____

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

| Line No. | DESCRIPTION | Restate Debt Interest E-RDI |
|--------------------------------|-------------------------------------|--------------------------------------|
| | Adjustment Number | 2.14 |
| | Workpaper Reference | E-RDI |
| 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 | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | - |
| 25 | Total Electric Expenses | - |
| 26 | OPERATING INCOME BEFORE FIT | - |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | 934 |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$934) |
| 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
Restate Debt Interest
Washington - Electric
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000's)

| Adjustment Description | Restate Debt Interest | | | Reconciliation |
|---|-----------------------|-----------------------|-----------|-------------------------|
| | 2.14 | | | FIT Expense |
| | Adjustment ROO | All other Adjustments | TOTAL | Line No. 27 Adjustments |
| 1.00 Results of Operations | 1,710,135 | | 1,710,135 | 934 |
| 1.01 Deferred FIT Rate Base | | 47 | 47 | - |
| 1.02 Deferred Debits and Credits | | 1 | 1 | - |
| 1.03 Working Capital | | (3,752) | -3,752 | 20 |
| 1.04 Remove AMI Rate Base | | (48,288) | -48,288 | 251 |
| 2.01 Eliminate B & O Taxes | | - | 0 | - |
| 2.02 Restate Property Tax | | - | 0 | - |
| 2.03 Uncollect. Expense | | - | 0 | - |
| 2.04 Regulatory Expense | | - | 0 | - |
| 2.05 Injuries and Damages | | - | 0 | - |
| 2.06 FIT/DFIT/ ITC Expense | | - | 0 | - |
| 2.07 Office Space Charges to Non-Utility | | - | 0 | - |
| 2.08 Restate Excise Taxes | | - | 0 | - |
| 2.09 Net Gains & Losses | | - | 0 | - |
| 2.10 Weather Normalization | | - | 0 | - |
| 2.11 Eliminate Adder Schedules | | - | 0 | - |
| 2.12 Misc. Restating Non-Util / Non- Recurring Expenses | | - | 0 | - |
| 2.13 Restating Incentives | | - | 0 | - |
| 2.14 Restate Debt Interest | | - | 0 | - |
| 2.15 Eliminate WA Power Cost Defer | | - | 0 | - |
| 2.16 Nez Perce Settlement Adjustment | | - | 0 | - |
| 2.17 Normalize CS2/Colstrip Major Maint | | - | 0 | - |
| 2.18 Authorized Power Supply | | - | 0 | - |
| 2.19 Restate 2019 AMA Rate Base to EOP | | 21,049 | 21,049 | (110) |
| 3.00P Pro Forma Power Supply | | - | 0 | - |
| 3.00T Pro Forma Transmission Revenue/Expense | | - | 0 | - |
| 3.01 Pro Forma Revenue Normalization | | - | 0 | - |
| 3.02 Pro Forma Def. Debits, Credits & Regulatory Amorts | | (766) | -766 | 4 |
| 3.03 Pro Forma ARAM DFIT | | - | 0 | - |
| 3.04 Pro Forma Labor Non-Exec | | - | 0 | - |
| 3.05 Pro Forma Labor Exec | | - | 0 | - |
| 3.06 Pro Forma Employee Benefits | | - | 0 | - |
| 3.07 Pro Forma Insurance Expense | | - | 0 | - |
| 3.08 Pro Forma IS/IT Expense | | - | 0 | - |
| 3.09 Pro Forma Property Tax | | - | 0 | - |
| 3.10 Pro Forma Fee Free Amortization | | - | 0 | - |
| 3.11 Pro Forma 2020 Customer At Center | | 9,316 | 9,316 | (49) |
| 3.12 Pro Forma 2020 Large & Distinct | | 23,308 | 23,308 | (121) |
| 3.13 Pro Forma 2020 Programmatic | | 51,538 | 51,538 | (268) |
| 3.14 Pro Forma 2020 Mandatory & Compliance | | 35,584 | 35,584 | (185) |
| 3.15 Pro Forma 2020 Short Lived | | 10,886 | 10,886 | (57) |
| 3.16 Pro Forma AMI Capital Add | | 92,163 | 92,163 | (480) |
| 3.17 Pro Forma WildFire Capital/Expense | | 13,126 | 13,126 | (68) |
| 3.18 Pro Forma EIM Capital/Expense | | 9,358 | 9,358 | (49) |
| 3.19 Pro Forma Colstrip Cap & Amortization | | (15,605) | -15,605 | 81 |
| 3.20 PF Normalize CS2/Colstrip Major Maint | | - | 0 | - |
| 3.21 Restate 2019 ADFIT | | (30,542) | -30,542 | 159 |
| Totals | 1,710,135 | 167,422 | 1,877,557 | |
| Weighted Average Cost of Debt | 2.48% | 2.48% | | |
| Restated Debt Interest | 42,411 | 4,152 | 46,563 | 62 |
| Interest Per Results (E-FIT-12A) | 46,858 | | 46,858 | |
| Increase (Decrease) in Interest Expense | (4,447) | 4,152 | (295) | |
| FIT Rate | 0.21 | 0.21 | | |
| Increase (Decrease) in FIT | 934 | (872) | 62 | 62 |
| | 2.14 | | | |
| | Adjustment | | | |

| RESULTS OF OPERATIONS | | Report ID: E-FIT-12A | AVISTA UTILITIES | | |
|---|---|-------------------------------|------------------|--------------|---------|
| ELECTRIC FEDERAL INCOME TAXES | | | System | Washington | Idaho |
| For Twelve Months Ended December 31, 2019 | | | | | |
| Average of Monthly Averages Basis | | | | | |
| Ref/Basis | Description | | | | |
| | Calculation of Taxable Operating Income: | | | | |
| E-OPS | Operating Revenue | 980,315,888 | 661,457,980 | 318,857,908 | |
| E-OPS | Less: Operating & Maintenance Expense | 569,937,931 | 380,602,710 | 189,335,221 | |
| E-OPS | Less: Book Deprec/Amort and Reg Amortizations | 133,702,722 | 89,446,699 | 44,256,023 | |
| E-OTX | Less: Taxes Other than FIT | 79,807,534 | 63,911,091 | 15,896,443 | |
| | Net Operating Income Before FIT | 196,867,701 | 127,497,480 | 69,370,221 | |
| E-INT | Less: Interest Expense | 69,413,211 | 46,857,701 | 22,555,510 | |
| E-OPS | Less: Colstrip 3 AFUDC Reallocation Adj | 0 | (152,192) | 152,192 | |
| E-OTX | Less: ID ITC Deferred & Amortization | 1,066,366 | 0 | 1,066,366 | |
| E-SCM | Plus: Schedule M Adjustments | (82,086,135) | (57,159,876) | (24,926,259) | |
| | Taxable Net Operating Income | 46,434,721 | 23,632,095 | 22,802,626 | |
| | Tax Rate | 21.00% | 21.00% | 21.00% | |
| | Federal Income Tax | 9,751,291 | 4,962,740 | 4,788,551 | |
| 1 | Production Tax Credit | 0 | 0 | 0 | |
| 1 | Investment Tax Credit * | 0 | 0 | 0 | |
| | Total Net Federal Income Tax | 9,751,291 | 4,962,740 | 4,788,551 | |
| E-DTE | Deferred FIT | 11,461,387 | 7,830,166 | 3,631,221 | |
| 1 | 411400 Amortized Investment Tax Credit | (484,788) | (318,215) | (166,573) | |
| | Total Net FIT/Deferred FIT | 20,727,890 | 12,474,691 | 8,253,199 | |
| ALLOCATION RATIOS: | | | | | |
| E-ALL | 1 | Production/Transmission Ratio | 100.000% | 65.640% | 34.360% |
| E-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

* Deferred taxes are in Deferred FIT balance

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

| Line No. | DESCRIPTION | Eliminate WA Power Cost Defer E-EWPC |
|--------------------------------|-------------------------------------|---|
| | Adjustment Number | 2.15 |
| | Workpaper Reference | E-EWPC |
| REVENUES | | |
| 1 | Total General Business | \$1,740 |
| 2 | Interdepartmental Sales | - |
| 3 | Sales for Resale | - |
| 4 | Total Sales of Electricity | 1,740 |
| 5 | Other Revenue | - |
| 6 | Total Electric Revenue | 1,740 |
| EXPENSES | | |
| Production and Transmission | | |
| 7 | Operating Expenses | 300 |
| 8 | Purchased Power | - |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 300 |
| Distribution | | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | 67 |
| 16 | Total Distribution | 67 |
| 17 | Customer Accounting | 11 |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| Administrative & General | | |
| 20 | Operating Expenses | 3 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 3 |
| 25 | Total Electric Expenses | 381 |
| 26 | OPERATING INCOME BEFORE FIT | 1,359 |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | 348 |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | (63) |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$1,074 |
| 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
Eliminate Washington ERM/REC
12 Months Ended December 31, 2019

| | | ERM | | | |
|-----------------------|----------|---------|--------------|-----------|-----------|
| | | Rebate | 557.290 | 557.280 | 410.1 |
| Conv Factor in Effect | | Revenue | Amortization | Deferrals | DFIT |
| Jan-19 | 0.953323 | - | - | - | - |
| Feb-19 | 0.953323 | - | - | - | - |
| Mar-19 | 0.953323 | - | - | - | - |
| Apr-19 | 0.953323 | - | - | - | - |
| May-19 | 0.953323 | - | - | - | - |
| Jun-19 | 0.953323 | - | - | - | - |
| Jul-19 | 0.953323 | - | - | - | - |
| Aug-19 | 0.953323 | - | - | - | - |
| Sep-19 | 0.953323 | - | - | - | - |
| Oct-19 | 0.953323 | - | - | - | - |
| Nov-19 | 0.953323 | - | - | - | - |
| Dec-19 | 0.953323 | - | - | 1,096,569 | (230,279) |
| Total | | - | - | 1,096,569 | (230,279) |

ERM-2

Revenue Related Expenses - from GRC

| | | |
|----------------|----------|---|
| Excise Tax | 0.038495 | - |
| Uncollect. | 0.006183 | - |
| Commission Fee | 0.002000 | - |
| Total | 0.046678 | - |

RCF-1

| Account 557 as Recorded | ERM | Adjust | Total | |
|-------------------------|-----------|--------|-----------|--------|
| Deferrals | 1,096,569 | - | 1,096,569 | Debit |
| Amortizations | - | - | - | Credit |
| Net | 1,096,569 | - | 1,096,569 | Credit |
| Account 410.10 | (230,279) | - | (230,279) | Debit |

| ERM Adjustment | | | |
|--------------------------------|------------------|--------------------------|------------------|
| Adjustment (\$000) | Add Back Revenue | Remove Deferral & Amort. | Total Adjustment |
| Revenue | - | | - |
| Account 557 | | (1,097) | (1,097) |
| Excise tax | - | | - |
| Uncollectibles | - | | - |
| Other (commission fees) | - | | - |
| Total expenses | - | (1,097) | (1,097) |
| Net income before income taxes | - | 1,097 | 1,097 |
| FIT | 0.21 | 230 | 230 |
| Net income | - | 867 | 867 |

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2019

| NET ERM/REC Adjustment | | | |
|--------------------------------|----------------------------|---------------------------------------|----------------------------|
| <u>Adjustment (\$000)</u> | Add Back <u>Revenue</u> | Remove Deferral & <u>Amort.</u> | Total <u>Adjustment</u> |
| Revenue | 1,740 | - | 1,740 |
| | - | - | - |
| Account 557 | - | 300 | 300 |
| Excise tax | 67 | - | 67 |
| Uncollectibles | 11 | - | 11 |
| Other (commission fees) | 3 | - | 3 |
| Total expenses | 81 | 300 | 381 |
| Net income before income taxes | 1,659 | (300) | 1,359 |
| FIT | 0.21 348 | (63) | 285 |
| Net income | 1,311 | (237) | 1,074 |
| | | | check |
| | | ERM | 867 |
| | | REC | 207 |
| | | TOTAL | 1,074 |

| FERC Account | Accounting Period | Jurisdiction | Svc | Juris |
|--------------|-------------------|-------------------------------|-----|-------|
| 201901 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| 201902 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| 201903 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| 201904 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| 201905 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| 201906 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| 201907 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| 201908 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| 201909 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| 201910 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| 201911 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| 201912 | 182350 | REGULATORY ASSET ERM APPROVED | WA | ED |
| | | | | |
| 201901 | 186280 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201912 | 186280 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201912 | 186280 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| | | | | |
| 201901 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201901 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201902 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201903 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201904 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201905 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201906 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201907 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201908 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201909 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201910 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201911 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| 201912 | 186290 | REGULATORY ASSET ERM DEFERRED | WA | ED |
| | | | | |
| 201901 | 283280 | ADFIT ERM | WA | ED |
| 201901 | 283280 | ADFIT ERM | WA | ED |
| 201902 | 283280 | ADFIT ERM | WA | ED |
| 201902 | 283280 | ADFIT ERM | WA | ED |
| 201903 | 283280 | ADFIT ERM | WA | ED |
| 201904 | 283280 | ADFIT ERM | WA | ED |
| 201904 | 283280 | ADFIT ERM | WA | ED |
| 201905 | 283280 | ADFIT ERM | WA | ED |
| 201906 | 283280 | ADFIT ERM | WA | ED |
| 201907 | 283280 | ADFIT ERM | WA | ED |
| 201908 | 283280 | ADFIT ERM | WA | ED |
| 201909 | 283280 | ADFIT ERM | WA | ED |
| 201910 | 283280 | ADFIT ERM | WA | ED |
| 201911 | 283280 | ADFIT ERM | WA | ED |
| 201912 | 283280 | ADFIT ERM | WA | ED |
| 201912 | 283280 | ADFIT ERM | WA | ED |

| | | | | |
|--------|--------|-------------------------------|----|----|
| 201912 | 557280 | DEFERRED POWER SUPPLY EXPENSE | WA | ED |
|--------|--------|-------------------------------|----|----|



| Transaction Description | Journal Name | Transaction Amount | Deferral |
|---|-----------------------------|--------------------|----------------|
| Interest Accrual for Amortization Balance | 481-WA ERM 201901 DJ USD | \$ (87,018) | |
| Interest Accrual for Amortization Balance | 481-WA ERM 201902 DJ USD | \$ (87,018) | |
| Interest Accrual for Amortization Balance | 481-WA ERM 201903 DJ USD | \$ (87,018) | |
| Interest Accrual for Amortization Balance | 481-WA ERM 201904 DJ USD | \$ (87,018) | |
| Interest Accrual for Amortization Balance | 481-WA ERM 201905 DJ USD | \$ (87,018) | |
| Interest Accrual for Amortization Balance | 481-WA ERM 201906 DJ USD | \$ (87,018) | |
| Interest Accrual for Amortization Balance | 481-WA ERM 201907 DJ USD | \$ (88,722) | |
| Interest Accrual for Amortization Balance | 481-WA ERM 201908 DJ USD | \$ (88,722) | |
| Interest Accrual for Amortization Balance | 481-WA ERM 201909 DJ USD | \$ (88,722) | |
| Interest Accrual for Amortization Balance | 481-WA ERM 201910 DJ USD | \$ (88,722) | |
| Interest Accrual for Amortization Balance | 481-WA ERM 201911 DJ USD | \$ (88,722) | |
| Interest Accrual for Amortization Balance | 481-WA ERM 201912 DJ USD | \$ (88,722) | |
| | | \$ (1,054,440) | |
| Balance Transfer from 186280 to 186290 | 481-WA ERM 201901 DJ USD | \$ 9,696,264 | |
| Current Year ERM (2019) | 481-WA ERM 201912 DJ USD | \$ (1,096,569) | \$ (1,096,569) |
| Current Year ERM Interest Accrual (2019) | 481-WA ERM 201912 DJ USD | \$ (1,925) | |
| | | \$ 8,597,770 | \$ (1,096,569) |
| Balance Transfer from 186280 to 186290 | 481-WA ERM 201901 DJ USD | \$ (9,696,264) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201901 DJ USD | \$ (34,093) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201902 DJ USD | \$ (34,093) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201903 DJ USD | \$ (34,093) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201904 DJ USD | \$ (34,093) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201905 DJ USD | \$ (34,093) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201906 DJ USD | \$ (34,093) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201907 DJ USD | \$ (34,761) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201908 DJ USD | \$ (34,761) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201909 DJ USD | \$ (34,761) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201910 DJ USD | \$ (34,761) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201911 DJ USD | \$ (34,761) | |
| Interest Expense on 2018 Pending Balance | 481-WA ERM 201912 DJ USD | \$ (34,761) | |
| | | \$ (10,109,388) | \$ - |
| 997043 - WA ERM - ED WA | 114-DFIT MISC 201901 DJ USD | \$ 14,726 | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201901 DJ USD | \$ 10,708 | |
| 997043 - WA ERM - ED WA | 114-DFIT MISC 201902 DJ USD | \$ (13,474) | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201902 DJ USD | \$ 38,908 | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201903 DJ USD | \$ 25,433 | |
| 997043 - WA ERM - ED WA | 114-DFIT MISC 201904 DJ USD | \$ (1,251) | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201904 DJ USD | \$ 26,685 | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201905 DJ USD | \$ 25,433 | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201906 DJ USD | \$ 25,433 | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201907 DJ USD | \$ 25,931 | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201908 DJ USD | \$ 25,931 | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201909 DJ USD | \$ 25,931 | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201910 DJ USD | \$ 25,931 | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201911 DJ USD | \$ 25,931 | |
| 997043 - WA ERM - ED WA | 114-DFIT MISC 201912 DJ USD | \$ 230,279 | |
| WA ERM Interest - ED WA | 114-DFIT MISC 201912 DJ USD | \$ 26,336 | |
| | | \$ 538,873 | \$ - |

2.15 E ERM Elimination Page 7

| | | | | | |
|--|--------------------------|----|-----------|----|-----------|
| Current Year ERM Deferral Expense (2019) | 481-WA ERM 201912 DJ USD | \$ | 1,096,569 | \$ | 1,096,569 |
| | | \$ | 1,096,569 | \$ | 1,096,569 |

| Interest | Transfer | DFIT | Total |
|-------------------|----------------|-------------|-----------------|
| \$ (87,018.00) | | | \$ (87,018) |
| \$ (87,018.00) | | | \$ (87,018) |
| \$ (87,018.00) | | | \$ (87,018) |
| \$ (87,018.00) | | | \$ (87,018) |
| \$ (87,018.00) | | | \$ (87,018) |
| \$ (87,018.00) | | | \$ (87,018) |
| \$ (88,722.00) | | | \$ (88,722) |
| \$ (88,722.00) | | | \$ (88,722) |
| \$ (88,722.00) | | | \$ (88,722) |
| \$ (88,722.00) | | | \$ (88,722) |
| \$ (88,722.00) | | | \$ (88,722) |
| \$ (88,722.00) | | | \$ (88,722) |
| \$ (1,054,440.00) | | | \$ (1,054,440) |
| | \$ 9,696,264 | | \$ 9,696,264 |
| | | | \$ (1,096,569) |
| \$ (1,925.00) | | | \$ (1,925) |
| \$ (1,925) | \$ 9,696,264 | \$ - | \$ 8,597,770 |
| | \$ (9,696,264) | | \$ (9,696,264) |
| \$ (34,093) | | | \$ (34,093) |
| \$ (34,093) | | | \$ (34,093) |
| \$ (34,093) | | | \$ (34,093) |
| \$ (34,093) | | | \$ (34,093) |
| \$ (34,093) | | | \$ (34,093) |
| \$ (34,093) | | | \$ (34,093) |
| \$ (34,093) | | | \$ (34,093) |
| \$ (34,761) | | | \$ (34,761) |
| \$ (34,761) | | | \$ (34,761) |
| \$ (34,761) | | | \$ (34,761) |
| \$ (34,761) | | | \$ (34,761) |
| \$ (34,761) | | | \$ (34,761) |
| \$ (34,761) | | | \$ (34,761) |
| \$ (413,124) | \$ (9,696,264) | \$ - | \$ (10,109,388) |
| | | \$ 14,726 | \$ 14,726 |
| | | \$ 10,708 | \$ 10,708 |
| | | \$ (13,474) | \$ (13,474) |
| | | \$ 38,908 | \$ 38,908 |
| | | \$ 25,433 | \$ 25,433 |
| | | \$ (1,251) | \$ (1,251) |
| | | \$ 26,685 | \$ 26,685 |
| | | \$ 25,433 | \$ 25,433 |
| | | \$ 25,433 | \$ 25,433 |
| | | \$ 25,931 | \$ 25,931 |
| | | \$ 25,931 | \$ 25,931 |
| | | \$ 25,931 | \$ 25,931 |
| | | \$ 25,931 | \$ 25,931 |
| | | \$ 25,931 | \$ 25,931 |
| | | \$ 25,931 | \$ 25,931 |
| | | \$ 230,279 | \$ 230,279 |
| | | \$ 26,336 | \$ 26,336 |
| \$ - | \$ - | \$ 538,871 | \$ 538,871 |

| | | | | | | |
|----|---|----|---|----|----|--------------|
| | | | | | \$ | 1,096,569 |
| \$ | - | \$ | - | \$ | - | \$ 1,096,569 |

Avista Corporation
Eliminate Washington REC
12 Months Ended December 31, 2019

| | | REC | | | |
|----------------|----------|-------------|--------------|-----------|---------|
| | | Rebate | 557.324 | 557.322 | 410.1 |
| Conv Factor in | | | | | |
| | Effect | Revenue | Amortization | Deferrals | DFIT |
| Jan-19 | 0.953323 | (190,920) | (182,008) | 93,629 | 18,560 |
| Feb-19 | 0.953323 | (180,282) | (171,867) | 68,407 | 21,727 |
| Mar-19 | 0.953323 | (189,987) | (181,119) | 74,968 | 22,292 |
| Apr-19 | 0.953323 | (155,395) | (148,142) | 117,361 | 6,464 |
| May-19 | 0.953323 | (142,853) | (136,185) | 90,922 | 9,505 |
| Jun-19 | 0.953323 | (147,146) | (140,278) | 84,902 | 11,629 |
| Jul-19 | 0.953323 | (140,827) | (134,254) | (698,497) | 174,878 |
| Aug-19 | 0.953323 | (119,535) | (113,955) | 78,816 | 7,379 |
| Sep-19 | 0.953323 | (117,350) | (111,872) | 70,681 | 8,650 |
| Oct-19 | 0.953323 | (108,098) | (103,052) | 79,693 | 4,905 |
| Nov-19 | 0.953323 | (114,040) | (108,717) | 73,634 | 7,367 |
| Dec-19 | 0.953323 | (133,242) | (127,023) | 127,049 | (5) |
| Total | | (1,739,675) | (1,658,472) | 261,565 | 293,351 |
| | | | REC-2 | REC-2 | |

Revenue Related Expenses - from Annual REC Filing

| | | |
|----------------|-----------------|----------------|
| Excise Tax | 0.038495 | (66,969) |
| Uncollect. | 0.006183 | (10,756) |
| Commission Fee | <u>0.002000</u> | <u>(3,479)</u> |
| Total | 0.046678 | (81,204) |

| <u>Account 557 as Recorded</u> | <u>REC</u> | <u>Adjust</u> | <u>Total</u> | |
|--------------------------------|-------------|---------------|--------------|--------|
| Deferrals | 261,565 | - | 261,565 | Debit |
| Amortizations | (1,658,472) | - | (1,658,472) | Credit |
| Net | (1,396,907) | - | (1,396,907) | Debit |
| Account 410.10 | 293,351 | - | 293,351 | Credit |

| REC Adjustment | | | |
|--|----------------|------------------------------|-------------------|
| 12 Months Ended December 31, 2019 | | | |
| | Add Back | Remove | Total |
| <u>Adjustment (\$000)</u> | <u>Revenue</u> | <u>Deferral & Amort.</u> | <u>Adjustment</u> |
| Revenue | 1,740 | | 1,740 |
| Account 557 | | 1,397 | 1,397 |
| Excise tax | 67 | | 67 |
| Uncollectibles | 11 | | 11 |
| Other (commission fees) | 3 | | 3 |
| Total expenses | <u>81</u> | <u>1,397</u> | <u>1,478</u> |
| Net income before income taxes | 1,659 | (1,397) | 262 |
| FIT | 0.21 348 | (293) | 55 |
| Net income | <u>1,311</u> | <u>(1,104)</u> | <u>207</u> |

Prep By: AB
Date: 4/22/2020

Mgr. Review: _____

REC Data Download
 Year End 12.31.2019

Jurisdiction WA
 Service ED

| Sum of Transaction Amount | Column Labels | | | |
|---------------------------|----------------|--------------|--------------|----------------|
| Row Labels | 186322 | 186323 | 557322 | 557324 |
| 201901 | \$ 184,480 | \$ - | \$ 93,629 | \$ (182,008) |
| 201902 | \$ 175,355 | \$ - | \$ 68,407 | \$ (171,867) |
| 201903 | \$ 185,620 | \$ - | \$ 74,968 | \$ (181,119) |
| 201904 | \$ 153,588 | \$ - | \$ 117,361 | \$ (148,142) |
| 201905 | \$ 142,448 | \$ - | \$ 90,922 | \$ (136,185) |
| 201906 | \$ 147,334 | \$ - | \$ 84,902 | \$ (140,278) |
| 201907 | \$ (1,639,306) | \$ 702,962 | \$ (698,497) | \$ (134,254) |
| 201908 | \$ 112,509 | \$ (75,032) | \$ 78,816 | \$ (113,955) |
| 201909 | \$ 111,074 | \$ (67,326) | \$ 70,681 | \$ (111,872) |
| 201910 | \$ 102,871 | \$ (76,770) | \$ 79,693 | \$ (103,052) |
| 201911 | \$ 109,144 | \$ (71,151) | \$ 73,634 | \$ (108,717) |
| 201912 | \$ 128,127 | \$ (125,142) | \$ 127,049 | \$ (127,023) |
| Grand Total | \$ (86,756) | \$ 287,541 | \$ 261,565 | \$ (1,658,472) |

REC-1

REC-1

Prep By: AB
 Date: 4/22/2020

Mgr. Review: _____

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2016
Approved in UE-170485

| | | |
|---------------------------------|------------------------|-------------|
| Revenue: | 1.000000 | |
| Expense: | | |
| Uncollectibles (1) | 0.006183 | |
| Commission Fees (2) | 0.002000 | |
| Washington Excise Tax (3) | 0.038495 | |
| Total Expense | <u>0.046677</u> | ERM-1/REC-1 |
| Net Operating Income Before FIT | <u>0.953323</u> | ERM-1/REC-1 |
| Federal Income Tax @ ##### | 0.200198 | |
| REVENUE CONVERSION FACTOR | <u><u>0.753125</u></u> | |

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

| Line No. | DESCRIPTION | Nez Perce Settlement Adjustment |
|-------------|-------------------------------------|---------------------------------------|
| | Adjustment Number | 2.16 |
| | Workpaper Reference | E-NPS |
| | 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 | (5) |
| 8 | Purchased Power | - |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | (5) |
| | 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 | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | - |
| 25 | Total Electric Expenses | (5) |
| 26 | OPERATING INCOME BEFORE FIT | 5 |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | 1 |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$4 |
| | 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
NEZ PERCE SETTLEMENT ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2019
ELECTRIC

| | | SYS - ELEC | Wash | Idaho |
|---|--|----------------|-------------------|------------------|
| Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A) | | 100.000% | 65.640% | 34.360% |
| Agreement Period is 45 years | | | | |
| Washington | Allocated Annual Payments | 783,828 | \$514,505 | |
| | Less: Insurance Proceeds | | -\$22,008 | |
| | | | <u>\$492,497</u> | |
| Idaho | Allocated Annual Payments | \$872,500 | | \$299,791 |
| | Less: Insurance Proceeds | | | -\$13,368 |
| | | | | <u>\$286,423</u> |
| Account 55 / 200 Recorded Amounts (Results Report E-557-12A) | | | | |
| Directly Assigned | | \$818,678 | \$497,498 | \$321,180 |
| | Adjustment to Account 557 | -\$39,758 | -5,001 | -34,757 |
| | Federal Income Tax | -21% | 8,349 | 1,050 |
| | | | | 7,299 |
| | Net Expense Adjustment | <u>-31,409</u> | <u>-3,951</u> | <u>-27,458</u> |
| Per Washington Docket No. UE-991606 | 1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments | 835,498 | | |
| | Annual Payments Direct Idaho | 51,670 | | |
| | Annual Payments Allocated Electric | <u>783,828</u> | | |
| Per Idaho Case No. WWP-E-98-11 | Lump Sum Payment 1/31/99 | 2,500,000 | 2,500,000 | |
| | 1/31/2000 - 1/31/2043 Annual Payments | | 835,498 | |
| | Total Payments over 45 Years | | <u>39,261,912</u> | |
| | Levelized Amortization | 872,500 | | |

Prep by: _____

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

| Line No. | DESCRIPTION | Normalize CS2/Colstrip Major Maint 2.17 E-PMM |
|--------------------------------|-------------------------------------|---|
| | Adjustment Number | |
| | Workpaper Reference | |
| 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 | (926) |
| 8 | Purchased Power | - |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | (926) |
| 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 | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | - |
| 25 | Total Electric Expenses | (926) |
| 26 | OPERATING INCOME BEFORE FIT | 926 |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | 194 |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$732 |
| 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 |

| | Actual Annual Expense | Amortization | | | | Outer Years | Total Amortization |
|---|-----------------------|--------------|-----------|-----------|-------------|-------------|--------------------|
| | | 2016 | 2017 | 2018 | 2019 | | |
| Colstrip: | | | | | | | |
| 2015 Major Maintenance Expense | - | | | | | | |
| 2016 Major Maintenance Expense | - | 1,206,564 | 1,206,560 | 1,206,552 | | | 3,619,676 |
| 2017 Major Maintenance Expense | - | | 967,152 | 967,152 | 967,149 | | 2,901,453 |
| 2018 Major Maintenance Expense | - | | | 102,696 | 102,696 | 102,696 | 308,088 |
| 2019 Major Maintenance Expense | - | | | | | | - |
| Total (System) | - | 1,206,564 | 2,173,712 | 2,276,400 | 1,069,845 | | 6,829,217 |
| CS2: (updated per Staff-DR-098) | | | | | | | |
| 2019 Major Maintenance (Steam Turbine) | 957,877 | | | | 136,840 | 821,037 | 957,877 |
| 2019 Major Maintenance (T3 Transformer) | 2,213,324 | | | | 553,331 | 1,659,993 | 2,213,324 |
| Total System | 3,171,201 | - | - | - | 690,171 | | 3,171,201 |
| Total Colstrip and CS2 | 3,171,201 | 1,206,564 | 2,173,712 | 2,276,400 | 1,760,016 | | 10,000,418 |
| FY Actual Expense (System) | | - | - | - | 3,171,201 | | |
| System Adjustment | | 1,206,564 | 2,173,712 | 2,276,400 | (1,411,185) | | |
| P/T Ratio | | | | | 65.64% | | |

WA Share - Adjustment

(926,302)
Restating Adj 2.18

| | Summary | WA Share |
|------------------|-------------|-----------|
| 2019 Actual | 3,171,201 | 2,081,576 |
| Restate Adj 2.17 | (1,411,185) | (926,302) |
| Restated 2019 | 1,760,016 | 1,155,274 |

FERC Account (All)

| Sum of Transaction Amount | | | Service ED |
|--|-------------------------------|-------------------|------------------|
| Project Number | Project Description | Accounting Period | AN |
| 61005087 | CS2 Steam Turbine Major Maint | 201901 | 144,982 |
| | | 201902 | 7,219 |
| | | 201903 | 1,021 |
| | | 201904 | 239,747 |
| | | 201905 | 231,573 |
| | | 201906 | 699,726 |
| | | 201907 | 224,678 |
| | | 201908 | (599,555) |
| | | 201909 | 3,692 |
| | | 201912 | 4,795 |
| CS2 Steam Turbine Major Maint Total | | | 957,877 |
| 61005087 Total | | | 957,877 |
| 61005091 | CS2 T3 Inspect and Analysis | 201901 | 12,803 |
| | | 201902 | 4,542 |
| | | 201903 | 123 |
| | | 201904 | 27,580 |
| | | 201905 | 182 |
| | | 201906 | 17,602 |
| | | 201907 | 35,663 |
| | | 201908 | 10,207 |
| | | 201909 | 1,494,315 |
| | | 201910 | 13,948 |
| | | 201911 | 35,266 |
| | | 201912 | 561,094 |
| CS2 T3 Inspect and Analysis Total | | | 2,213,324 |
| 61005091 Total | | | 2,213,324 |
| Grand Total | | | 3,171,201 |

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

| Line No. | DESCRIPTION | Authorized Power Supply |
|----------|-------------------------------------|-------------------------|
| | Adjustment Number | 2.18 |
| | Workpaper Reference | E-APS |
| | REVENUES | |
| 1 | Total General Business | \$0 |
| 2 | Interdepartmental Sales | - |
| 3 | Sales for Resale | (17,144) |
| 4 | Total Sales of Electricity | (17,144) |
| 5 | Other Revenue | (39,208) |
| 6 | Total Electric Revenue | (56,352) |
| | EXPENSES | |
| | Production and Transmission | |
| 7 | Operating Expenses | (35,686) |
| 8 | Purchased Power | (14,801) |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | (50,487) |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| | Regulatory 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 | (50,487) |
| 26 | OPERATING INCOME BEFORE FIT | (5,865) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (1,232) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$4,633) |
| | 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 WA Power Supply/Transmission Actual Net Cost | | | Avista Corporation WA Power Supply Commission Basis Net Costs | | | NET CHANGE | | Adjustment 2.18 WA Share NET CHANGE | |
|--|---------------------------|--------------------------------|---|-----------------------------|--------------------------------|---------------------------|--------------------------------|---|--|
| 12.31.2019 Historical Loads | | | 2017 GRC Power Supply - 12.2016 Historical Loads with RRA for WA load change to match 2019 normalized revenue with 2019 actual allocation | | | Restated 12.2019 | | Restated 12.2019 | |
| 12.2019 Actual | | | ERM 12.2019 Embedded Authorized | | | | | | |
| 12 ME 12.2019 Actual | | | 12 ME 12.2019 Normalized | | | | | | |
| | Power Supply System | Total Washington Amounts | | Power Supply System | Total Washington Amounts | Power Supply System | Total Washington Amounts | | |
| P/T Allocation Percentages | Per Results | 65.64% | | (1) | 65.64% | | | | |
| 447 Sales for Resale | | \$80,222 | | \$54,104 | \$35,514 | -\$26,118 | -\$17,144 | | |
| 456 Transmission Wheeling Revenue | System | 19,255 | | \$15,149 | 9,944 | (4,106) | (2,695) | | |
| 456 Transmission Wheeling Revenue | Direct WA | 105 | | 0 | 0 | (105) | (105) | | |
| 456 Transmission Wheeling Revenue | Direct ID | -52 | | 0 | 0 | 52 | - | | |
| 456 Other Electric Revenue | | 55,467 | | 0 | 0 | (55,467) | (36,409) | | |
| Total Revenue | | 154,997 | | 69,253 | 45,458 | -85,744 | -56,352 | | |
| 501 Thermal Fuel Expense | | 28,880 | | 28,874 | 18,953 | -\$6 | -\$4 | | |
| 547 Other Fuel Expense | | 71,501 | | 70,067 | 45,992 | (1,434) | (941) | | |
| 555 Purchased Power | | 133,944 | | 111,395 | 73,120 | (22,549) | (14,801) | | |
| 557 Other Expenses | | 49,676 | | 411 | 270 | (49,265) | (32,338) | | |
| XXX Other Expenses-Direct WA | | 0 | | (2) | -2,503 | (2,503) | (2,503) | | |
| 565 Trans. of Elec. by Others | | 17,253 | | 17,404 | 11,424 | 151 | 99 | | |
| Total Expense | | 301,254 | | 225,649 | 147,256 | -75,605 | -50,487 | | |
| Net Income Before Income Taxes | | -146,257 | | -156,395 | -101,798 | -10,138 | -\$5,865 | | |
| Federal Income Tax (pro-rated rate) | 21% | -20,146 | | 21% | -21,378 | | -\$1,232 | | |
| Net Income | | -\$75,787 | | | -\$80,420 | | -\$4,633 | | |
| ERM Retail Revenue Adjustment rate | | | | Average Cost per MWh | \$18.08 | | | | |

(1) 65.73% per UE-170485 authorized. ROO current production/transmission allocation ratio **65.64%**.

(2) Includes authorized directly assigned reductions and a power cost adjustment for change in WA retail loads from authorized.

| | | | | |
|------------------------------------|-------------|--------|------------------|--------------------------------|
| 12.2019 Weather Normalized | 5,630,117 | MWhs | 5,672,872 | 12.2019 Actual per books |
| 12.2019 Actual | 5,672,872 | MWhs | 5,658,613 | UE-170485 authorized |
| weather adjustment load change | (42,755) | MWhs | 14,259 | load change |
| Retail Revenue Adjustment rate | \$18.11 | \$/MWh | \$18.11 | Retail Revenue Adjustment rate |
| Weather adj load change power cost | (\$774,293) | | \$258,178 | load change power cost |

UE-170485 Authorized Effective beginning 5/1/2018
Avista Corp
Pro forma May 2018 - April 2019
ERM Authorized Expense and Retail Sales
January through December 2016 Historic Normalized Loads

ERM Authorized Power Supply Expense - System Numbers (1)

| | <u>Total</u> | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>August</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>December</u> |
|---------------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Account 555 - Purchased Power | \$111,395,052 | \$11,810,646 | \$10,948,943 | \$10,208,756 | \$9,754,466 | \$7,204,007 | \$6,832,768 | \$7,367,141 | \$8,064,916 | \$7,448,796 | \$7,999,787 | \$11,642,227 | \$12,112,599 |
| Account 501 - Thermal Fuel | \$28,873,933 | \$2,892,906 | \$2,671,552 | \$2,768,328 | \$2,491,505 | \$1,551,263 | \$1,358,751 | \$2,219,592 | \$2,478,125 | \$2,578,207 | \$2,592,987 | \$2,566,833 | \$2,703,884 |
| Account 547 - Natural Gas Fuel | \$70,067,291 | \$8,800,467 | \$7,046,200 | \$6,405,717 | \$4,139,185 | \$1,426,182 | \$1,698,327 | \$5,653,252 | \$7,341,418 | \$6,493,558 | \$6,103,470 | \$6,561,954 | \$8,397,561 |
| Account 447 - Sale for Resale | \$54,103,856 | \$5,410,854 | \$3,688,134 | \$4,363,041 | \$6,216,672 | \$3,992,970 | \$3,782,256 | \$5,325,599 | \$3,215,251 | \$4,016,772 | \$3,304,259 | \$4,468,025 | \$6,320,023 |
| Power Supply Expense | \$156,232,420 | \$18,093,165 | \$16,978,561 | \$15,019,760 | \$10,168,484 | \$6,188,482 | \$6,107,590 | \$9,914,386 | \$14,669,208 | \$12,503,789 | \$13,391,985 | \$16,302,989 | \$16,894,021 |
| Transmission Expense | \$17,404,327 | \$1,386,858 | \$1,618,473 | \$1,456,728 | \$1,423,781 | \$1,394,142 | \$1,391,308 | \$1,452,951 | \$1,443,202 | \$1,567,441 | \$1,406,861 | \$1,416,448 | \$1,446,134 |
| Transmission Revenue | \$15,149,484 | \$1,062,694 | \$1,178,481 | \$1,177,115 | \$1,141,305 | \$1,253,488 | \$1,398,529 | \$1,450,378 | \$1,346,819 | \$1,372,213 | \$1,319,316 | \$1,257,650 | \$1,191,496 |
| Broker Fees | \$411,000 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 |
| Total | \$158,898,263 | \$18,451,579 | \$17,452,803 | \$15,333,623 | \$10,485,210 | \$6,363,386 | \$6,134,619 | \$9,951,209 | \$14,799,841 | \$12,733,267 | \$13,513,780 | \$16,496,037 | \$17,182,909 |
| WA Share of System Costs | \$104,443,828 | \$12,128,223 | \$11,471,727 | \$10,078,790 | \$6,891,929 | \$4,182,654 | \$4,032,285 | \$6,540,930 | \$9,727,935 | \$8,369,576 | \$8,882,608 | \$10,842,845 | \$11,294,326 |
| WA Only Adjustment (3) | -\$1,987,000 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 |
| Total WA Share of System Costs | \$102,456,828 | \$11,962,640 | \$11,306,144 | \$9,913,207 | \$6,726,345 | \$4,017,070 | \$3,866,702 | \$6,375,346 | \$9,562,352 | \$8,203,993 | \$8,717,024 | \$10,677,262 | \$11,128,743 |

ERM Authorized Washington Retail Sales (2)

| | <u>Total</u> | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>August</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>December</u> |
|---------------------------------------|---------------------|----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|-----------------|-----------------|
| Total Retail Sales, MWh (2) | 5,658,613 | 556,117 | 486,363 | 477,535 | 431,246 | 432,473 | 424,693 | 490,670 | 464,617 | 435,934 | 436,959 | 468,856 | 553,150 |
| Retail Revenue Adjustment Rate | \$18.11 /MWh | | | | | | | | | | | | |

(1) Multiply system numbers by 65.73% to determine Washington share.

0.6573

(2) Twelve months ended December 2016 normalized monthly WA Retail Sales.

(3) Adjustment per final order No 07 UE-170485 to match revenue requirement of \$14.519 million

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 12.2019 Actual

| Line No. | 12.2019 Actuals | Ferc Acct Total |
|---------------------------------|--------------------|---|
| <u>555 PURCHASED POWER</u> | | |
| 1 | \$0 | |
| 2 | \$38,136 | |
| 3 | \$0 | |
| 4 | \$15,277 | |
| 5 | \$1,835 | |
| 6 | \$9,438 | |
| 7 | \$794 | |
| 8 | \$28,141 | Rthdrum Power LLC |
| 9 | \$14 | |
| 10 | \$7,911 | |
| 11 | \$10 | |
| 12 | \$1,363 | |
| 13 | \$1,941 | |
| 14 | \$2,142 | |
| 15 | \$5,575 | |
| 16 | \$254 | |
| 17 | \$2,517 | |
| 18 | \$18,596 | |
| 19 | 133,944 | 144,314 |
| | | 1,647 Solar Select 555040 |
| | | 8,728 Clearwater - ID |
| | | -5 WNP Mid and Solar Selec |
| | | 10,370 |
| <u>557 OTHER EXPENSES</u> | | |
| 20 | \$570 | |
| 21 | \$1,454 | 10,370 |
| 22 | \$0 | |
| 23 | \$1 | |
| 24 | \$47,651 | |
| 25 | 49,676 | 49,822 |
| | | 3,601 Labor |
| | | (7,725) Deferrals & Amorts |
| | | 4,271 Nez Perce & other |
| | | 146 |
| <u>501 THERMAL FUEL EXPENSE</u> | | |
| 26 | \$6,214 | 4,271 |
| 27 | \$18 | 147 |
| 28 | \$22,448 | |
| 29 | \$200 | |
| 30 | 28,880 | 30,850 |
| | | 1,970 Fuel Handling Costs not included in ERM |
| <u>547 OTHER FUEL EXPENSE</u> | | |
| 31 | \$32,968 | |
| 32 | \$0 | |
| 33 | \$32,086 | |
| 34 | \$0 | |
| 35 | \$0 | |
| 36 | \$0 | |
| 37 | \$0 | |
| 38 | \$4,410 | |
| 39 | \$71 | |
| 40 | \$1,472 | |
| 41 | \$494 | |
| 42 | 71,501 | 71,501 |

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 12.2019 Actual

| Line No. | 12.2019 Actuals | Ferc Acct Total |
|--|---|--------------------|
| <u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u> | | |
| | Miscellaneous | \$17,253 |
| 43 | WNP-3 | \$0 |
| 44 | Short-term Transmission Purchases | \$0 |
| 45 | BPA PTP for Colstrip, Coyote & Lancaster | \$0 |
| 46 | BPA Townsend-Garrison Wheeling | \$0 |
| 47 | Avista on BPA - Borderline | \$0 |
| 48 | Kootenai for Worley | \$0 |
| 49 | Sagle-Northern Lights | \$0 |
| 50 | Northwestern for Colstrip | \$0 |
| 51 | PGE Firm Wheeling | \$0 |
| 52 | Total Account 565 | 17,253 |
| <u>536 WATER FOR POWER</u> | | |
| 53 | Headwater Benefits Payments | |
| 54 | TOTAL EXPENSE | 301,254 |
| <u>447 SALES FOR RESALE</u> | | |
| 55 | Modeled Short-Term Market Sales | \$62,644 |
| 56 | Actual ST Market Sales - Physical | \$0 |
| 57 | Actual ST Market Sales - Financial M-to-M | \$0 |
| 58 | PGE Capacity Sale | \$0 |
| 59 | Nichols Pumping Sale | \$1,724 |
| 60 | Sovereign/Kaiser DES | \$149 |
| 61 | Pend Oreille DES & Spinning | \$665 |
| 62 | Energy America | \$0 |
| 63 | COB Optimization | \$0 |
| 64 | Intracompany Generation | \$15,040 |
| 65 | Total Account 447 | 80,222 |
| <u>456 OTHER ELECTRIC REVENUE</u> | | |
| 66 | Non-WA EIA REC Sales | 1,749 |
| 67 | WA EIA REC Sales | 5 |
| 68 | Gas Not Consumed Sales Revenue | \$53,713 |
| 69 | Total Account 456 | 55,467 |
| <u>453 SALES OF WATER AND WATER POWER</u> | | |
| 70 | Upstream Storage Revenue | 0 |
| 71 | TOTAL REVENUE | 135,689 |
| 72 | TOTAL NET EXPENSE | 165,565 |

81,398
1,176 Solar Select

85,521
19,308 Transmission Revenue
8,699 Decoupling
2,051 Misc Elec Rev
30,059

30,054

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

| Line No. | DESCRIPTION | Restate 2019 AMA Rate Base to EOP |
|--------------------------------|-------------------------------------|---|
| | Adjustment Number | 2.19 |
| | Workpaper Reference | E-EOP19 |
| 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 | 3,567 |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 3,567 |
| Distribution | | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | (1,363) |
| 15 | Taxes | - |
| 16 | Total Distribution | (1,363) |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| Administrative & General | | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | (348) |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | (348) |
| 25 | Total Electric Expenses | 1,856 |
| 26 | OPERATING INCOME BEFORE FIT | (1,856) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (390) |
| 28 | Debt Interest | (110) |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$1,357) |
| RATE BASE | | |
| PLANT IN SERVICE | | |
| 32 | Intangible | \$2,079 |
| 33 | Production | 3,979 |
| 34 | Transmission | 17,967 |
| 35 | Distribution | 7,510 |
| 36 | General | 5,613 |
| 37 | Total Plant in Service | 37,148 |
| ACCUMULATED DEPRECIATION/AMORT | | |
| 38 | Intangible | (5,314) |
| 39 | Production | (8,174) |
| 40 | Transmission | (3,771) |
| 41 | Distribution | 558 |
| 42 | General | 1,118 |
| 43 | Total Accumulated Depreciation | (15,582) |
| 44 | NET PLANT | 21,566 |
| 45 | DEFERRED TAXES | (517) |
| 46 | Net Plant After DFIT | 21,049 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | \$21,049 |

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

| DESCRIPTION | AMA | EOP | AMA to EOP | AMA to EOP | Adjustment 2.19 | RECONCILIATION |
|--|------------------------------|------------------------------|--|----------------------------------|---------------------------------|------------------------------------|
| | 12.31.2019 Actual Results | 12.31.2019 Actual Results | New Revenue Incremental Difference | AMI Incremental Difference | Restate AMA to EOP Rate Base | 12.31.2019 EOP Balance Restated |
| EXPENSES | ROO | 2) Adj. Dep Exp | | 2) Adj. Dep Exp | | |
| Intangible | 20,791 | 21,711 | | (72) | 848 | 21,639 |
| Production | 21,925 | 24,687 | | | 2,762 | 24,687 |
| Transmission | 9,925 | 10,730 | | | 805 | 10,730 |
| Distribution | 31,102 | 31,255 | (346) | (1,170) | (1,363) | 29,739 |
| General | 15,583 | 14,581 | | (194) | (1,196) | 14,387 |
| Total Electric Expenses | 99,326 | 102,964 | (346) | (1,437) | 1,856 | 101,182 |
| RATE BASE | | | | | | |
| PLANT IN SERVICE | ROO | ROO | NR.1E-New Rev | AMI - Electric | | |
| Intangible | 211,035 | 213,102 | | 12 | 2,079 | 213,114 |
| Production | 930,160 | 934,139 | | | 3,979 | 934,139 |
| Transmission | 509,897 | 527,864 | | | 17,967 | 527,864 |
| Distribution | 1,194,476 | 1,233,690 | (14,111) | (17,592) | 7,510 | 1,201,986 |
| General | 279,556 | 286,687 | | (1,518) | 5,613 | 285,169 |
| Total Plant in Service | 3,125,125 | 3,195,482 | (14,111) | (19,098) | 37,148 | 3,162,273 |
| ACCUMULATED DEPRECIATION/AMORT | ROO | ROO | NR.1E-New Rev | AMI - Electric | | |
| Intangible | (57,195) | (64,519) | | 2,010 | (5,314) | (62,509) |
| Production | (382,437) | (390,611) | | | (8,174) | (390,611) |
| Transmission | (147,016) | (150,787) | | | (3,771) | (150,787) |
| Distribution | (358,989) | (359,566) | 346 | 790 | 558 | (358,431) |
| General | (92,748) | (92,213) | | 583 | 1,118 | (91,630) |
| Total Accumulated Depreciation | (1,038,385) | (1,057,696) | 346 | 3,383 | (15,582) | (1,053,967) |
| NET PLANT | 2,086,740 | 2,137,786 | (13,766) | (15,715) | 21,566 | 2,108,306 |
| DEFERRED TAXES | ADFIT AMA | ADFIT EOP | NR.1E-New Rev | | | |
| Net Plant After DFIT | (418,923) | (420,133) | 693 | | (517) | (419,440) |
| | 1,667,817 | 1,717,653 | (13,073) | (15,715) | 21,049 | 1,688,866 |
| Additional Detail for Cost of Service | | | | | | |
| Depreciation Expense | ROO | 2) Adj. Dep Exp | | | | |
| Steam | 6,040 | 13,116 | | | 7,076 | 13,116 |
| Hydro | 8,916 | 4,969 | | | (3,947) | 4,969 |
| Other | 6,969 | 6,602 | | | (367) | 6,602 |
| Total Production Depreciation Expense | 21,925 | 24,687 | | | 2,762 | 24,687 |
| Plant in Service | ROO | ROO | | | | |
| Steam | 286,545 | 287,448 | | | 903 | 287,448 |
| Hydro | 442,056 | 444,091 | | | 2,035 | 444,091 |
| Other | 201,559 | 202,599 | | | 1,040 | 202,599 |
| Total Production Plant in Service | 930,160 | 934,139 | | | 3,979 | 934,139 |
| Accumulated Depreciation | ROO | ROO | | | | |
| Steam | (202,373) | (204,605) | | | (2,232) | (204,605) |
| Hydro | (92,485) | (94,993) | | | (2,508) | (94,993) |
| Other | (87,579) | (91,013) | | | (3,434) | (91,013) |
| Total Production Accumulated Depreciation | (382,437) | (390,611) | | | (8,174) | (390,611) |

| | Electric Depreciation Exp Adjustment to Plant | Electric Depreciation Exp Adjustment to Plant - AMI |
|----------------------------|--|--|
| Intangible Plant | 920,468 | 72,288 |
| Steam Production Plant | 7,076,198 | - |
| Hydraulic Production Plant | (3,946,952) | - |
| Other Production Plant | (367,198) | - |
| Transmission Plant | 804,754 | - |
| Distribution Plant | 153,138 | 1,170,473 |
| General Plant | (438,847) | 193,845 |
| Transportation | (563,460) | - |
| | 3,638,100 | 1,436,606 |

| Plant Acc'l Cost | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 | 201908 | 201909 | 201910 | 201911 | 201912 | AMA |
|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 370121 Dist | 6,420,364 | 8,140,706 | 10,067,700 | 12,859,452 | 13,128,676 | 16,562,383 | 17,694,647 | 19,179,054 | 22,785,606 | 25,532,531 | 29,699,853 | 32,518,815 | 36,738,216 | 19,145,726 |
| 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 389421 GP | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 391120 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 |
| 391121 | 3,397,055 | 3,397,434 | 3,397,692 | 3,400,488 | 3,400,881 | 3,405,466 | 3,406,134 | 3,407,007 | 3,408,254 | 3,410,742 | 3,410,288 | 3,422,465 | 3,771,535 | 3,420,929 |
| 395121 | 134,412 | 134,412 | 134,412 | 135,369 | 135,369 | 147,467 | 157,837 | 164,483 | 170,213 | 173,119 | 186,811 | 207,804 | 216,367 | 160,224 |
| 397121 | 2,339,391 | 2,415,417 | 2,423,738 | 2,663,863 | 2,862,851 | 3,200,180 | 3,512,062 | 3,756,702 | 4,031,621 | 4,145,593 | 4,234,820 | 4,444,970 | 4,538,567 | 3,427,566 |
| 303120 Intangibles | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,191,918 | 14,784,731 |
| 303121 | 12,976,063 | 13,928,148 | 15,169,990 | 15,820,577 | 15,881,171 | 15,990,760 | 15,999,177 | 15,999,971 | 15,409,279 | 15,411,352 | 15,410,973 | 15,776,363 | 16,021,803 | 15,441,391 |
| | <u>41,365,660</u> | <u>44,114,493</u> | <u>47,291,908</u> | <u>50,978,125</u> | <u>51,507,324</u> | <u>55,404,632</u> | <u>56,868,232</u> | <u>58,605,592</u> | <u>61,903,348</u> | <u>64,771,713</u> | <u>69,041,121</u> | <u>72,468,793</u> | <u>76,766,276</u> | <u>57,668,437</u> |

| | | | | | | | | | | | | | | | | |
|-------------|--|--|--|--|--|--|--|--|--|--|--|--|-------------------|-------------------|-------------------|---------------|
| Dist | | | | | | | | | | | | | 36,738,216 | 19,145,726 | 17,592,490 | E-CAP SUMMARY |
| GP | | | | | | | | | | | | | 9,814,339 | 8,296,589 | 1,517,750 | |
| Intangibles | | | | | | | | | | | | | 30,213,721 | 30,226,123 | (12,402) | |
| Total | | | | | | | | | | | | | <u>76,766,276</u> | <u>57,668,437</u> | <u>19,097,839</u> | |

| Plant Acc'l A/D | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 | 201908 | 201909 | 201910 | 201911 | 201912 | AMA |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 370121 Dist | (68,171) | (108,578) | (159,106) | (222,729) | (294,846) | (377,239) | (472,302) | (574,626) | (691,078) | (825,161) | (978,431) | (1,151,088) | (1,336,132) | (546,445) |
| 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 389421 GP | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 391120 | (426,655) | (448,120) | (469,584) | (491,049) | (512,513) | (533,978) | (555,442) | (576,907) | (598,371) | (619,836) | (641,300) | (662,765) | (684,229) | (555,442) |
| 391121 | (192,567) | (249,188) | (305,814) | (362,465) | (419,144) | (475,863) | (532,626) | (589,403) | (646,196) | (703,021) | (759,863) | (816,803) | (868,843) | (532,591) |
| 395121 | (5,311) | (6,912) | (8,513) | (10,119) | (11,731) | (13,415) | (15,233) | (17,152) | (19,145) | (21,189) | (23,332) | (25,682) | (28,173) | (15,764) |
| 397121 | (33,699) | (40,435) | (47,290) | (54,498) | (62,327) | (70,917) | (80,426) | (90,723) | (112,368) | (135,094) | (158,384) | (182,507) | (201,945) | (96,066) |
| 303120 Intangibles | (1,417,334) | (1,516,176) | (1,615,019) | (1,713,862) | (1,812,704) | (1,911,547) | (2,010,389) | (2,109,232) | (2,208,075) | (2,306,917) | (2,405,760) | (2,504,602) | (2,526,144) | (2,007,168) |
| 303121 | (923,380) | (1,150,137) | (1,395,195) | (1,656,080) | (1,922,988) | (2,191,386) | (2,460,834) | (2,726,647) | (2,907,292) | (3,164,356) | (3,422,579) | (3,683,845) | (3,916,328) | (2,425,100) |
| | <u>(3,067,117)</u> | <u>(3,519,545)</u> | <u>(4,000,521)</u> | <u>(4,510,802)</u> | <u>(5,036,253)</u> | <u>(5,574,344)</u> | <u>(6,127,252)</u> | <u>(6,684,690)</u> | <u>(7,182,526)</u> | <u>(7,775,574)</u> | <u>(8,389,650)</u> | <u>(9,027,292)</u> | <u>(9,561,793)</u> | <u>(6,178,575)</u> |

| | | | | | | | | | | | | | | | | |
|-------------|--|--|--|--|--|--|--|--|--|--|--|--|--------------------|--------------------|--------------------|---------------|
| Dist | | | | | | | | | | | | | (1,336,132) | (546,445) | (789,687) | E-CAP SUMMARY |
| GP | | | | | | | | | | | | | (1,783,190) | (1,199,863) | (583,327) | |
| Intangibles | | | | | | | | | | | | | (6,442,471) | (4,432,268) | (2,010,203) | |
| Total | | | | | | | | | | | | | <u>(9,561,793)</u> | <u>(6,178,575)</u> | <u>(3,383,218)</u> | |

Avista Utilities
Pro Forma Rate Base Adjustment
0
Adjustment from EOP to AMA (net reduction)

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------------|----------------|-----|-----|
| Plant Additions by Month | in (000's) | | | | | | | | | | | | | | EOP | AMA |
| | <u>Jan</u> | <u>Feb</u> | <u>Mar</u> | <u>Apr</u> | <u>May</u> | <u>Jun</u> | <u>Jul</u> | <u>Aug</u> | <u>Sep</u> | <u>Oct</u> | <u>Nov</u> | <u>Dec</u> | <u>Additions</u> | <u>Balance</u> | | |
| New Revenue Capital Additions {1000's ER's} | | | | | | | | | | | | | | | | |
| WA Electric Distribution Subtotal | 1,670 | 1,801 | 2,155 | 1,802 | 2,717 | 1,898 | 3,841 | 2,430 | 1,862 | 1,921 | 2,476 | 2,450 | 27,022 | 12,911 | | |
| AMA Calculation: | | | | | | | | | | | | | NR.1E | NR.1E | | |
| Beg Bal | 0 | 1,670 | 3,470 | 5,625 | 7,427 | 10,144 | 12,042 | 15,883 | 18,313 | 20,175 | 22,096 | 24,572 | | | | |
| Additions | 1,670 | 1,801 | 2,155 | 1,802 | 2,717 | 1,898 | 3,841 | 2,430 | 1,862 | 1,921 | 2,476 | 2,450 | | | | |
| End Bal | 1,670 | 3,470 | 5,625 | 7,427 | 10,144 | 12,042 | 15,883 | 18,313 | 20,175 | 22,096 | 24,572 | 27,022 | | | | |
| Monthly Average | 835 | 2,570 | 4,548 | 6,526 | 8,785 | 11,093 | 13,963 | 17,098 | 19,244 | 21,136 | 23,334 | 25,797 | | | | |
| New Revenue Capital Additions {1000's ER's} | | | | | | | | | | | | | | | | |
| ID Electric Distribution Subtotal | 775 | 667 | 803 | 641 | 740 | 710 | 1,194 | 897 | 993 | 1,036 | 1,512 | 1,131 | 11,100 | 4,890 | | |
| AMA Calculation: | | | | | | | | | | | | | | | | |
| Beg Bal | 0 | 775 | 1,443 | 2,246 | 2,887 | 3,627 | 4,338 | 5,532 | 6,429 | 7,422 | 8,458 | 9,970 | | | | |
| Additions | 775 | 667 | 803 | 641 | 740 | 710 | 1,194 | 897 | 993 | 1,036 | 1,512 | 1,131 | | | | |
| End Bal | 775 | 1,443 | 2,246 | 2,887 | 3,627 | 4,338 | 5,532 | 6,429 | 7,422 | 8,458 | 9,970 | 11,100 | | | | |
| Monthly Average | 388 | 1,109 | 1,845 | 2,567 | 3,257 | 3,982 | 4,935 | 5,980 | 6,925 | 7,940 | 9,214 | 10,535 | | | | |
| New Revenue Capital Additions {1000's ER's} | | | | | | | | | | | | | | | | |
| WA Gas Distribution Subtotal | 830 | 858 | 1,104 | 1,034 | 1,997 | 1,393 | 1,270 | 1,658 | 1,571 | 2,070 | 2,256 | 1,276 | 17,318 | 7,584 | | |
| AMA Calculation: | | | | | | | | | | | | | NR.1G | NR.1G | | |
| Beg Bal | 0 | 830 | 1,688 | 2,792 | 3,826 | 5,823 | 7,217 | 8,487 | 10,145 | 11,716 | 13,786 | 16,042 | | | | |
| Additions | 830 | 858 | 1,104 | 1,034 | 1,997 | 1,393 | 1,270 | 1,658 | 1,571 | 2,070 | 2,256 | 1,276 | | | | |
| End Bal | 830 | 1,688 | 2,792 | 3,826 | 5,823 | 7,217 | 8,487 | 10,145 | 11,716 | 13,786 | 16,042 | 17,318 | | | | |
| Monthly Average | 415 | 1,259 | 2,240 | 3,309 | 4,825 | 6,520 | 7,852 | 9,316 | 10,931 | 12,751 | 14,914 | 16,680 | | | | |
| New Revenue Capital Additions {1000's ER's} | | | | | | | | | | | | | | | | |
| ID Gas Distribution Subtotal | 464 | 296 | 311 | 436 | 589 | 471 | 658 | 463 | 648 | 923 | 771 | 582 | 6,613 | 2,860 | | |
| AMA Calculation: | | | | | | | | | | | | | | | | |
| Beg Bal | 0 | 464 | 760 | 1,071 | 1,507 | 2,096 | 2,568 | 3,226 | 3,689 | 4,337 | 5,261 | 6,031 | | | | |
| Additions | 464 | 296 | 311 | 436 | 589 | 471 | 658 | 463 | 648 | 923 | 771 | 582 | | | | |
| End Bal | 464 | 760 | 1,071 | 1,507 | 2,096 | 2,568 | 3,226 | 3,689 | 4,337 | 5,261 | 6,031 | 6,613 | | | | |
| Monthly Average | 232 | 612 | 915 | 1,289 | 1,802 | 2,332 | 2,897 | 3,458 | 4,013 | 4,799 | 5,646 | 6,322 | | | | |
| New Revenue Capital Additions {1000's ER's} | | | | | | | | | | | | | | | | |
| OR Gas Distribution Subtotal | 313 | 615 | 416 | 652 | 890 | 374 | 825 | 1,035 | 1,190 | 1,118 | 933 | 1,175 | 9,536 | 3,900 | | |
| AMA Calculation: | | | | | | | | | | | | | | | | |
| Beg Bal | 0 | 313 | 928 | 1,343 | 1,996 | 2,886 | 3,260 | 4,085 | 5,120 | 6,310 | 7,427 | 8,361 | | | | |
| Additions | 313 | 615 | 416 | 652 | 890 | 374 | 825 | 1,035 | 1,190 | 1,118 | 933 | 1,175 | | | | |
| End Bal | 313 | 928 | 1,343 | 1,996 | 2,886 | 3,260 | 4,085 | 5,120 | 6,310 | 7,427 | 8,361 | 9,536 | | | | |
| Monthly Average | 157 | 620 | 1,136 | 1,670 | 2,441 | 3,073 | 3,672 | 4,602 | 5,715 | 6,869 | 7,894 | 8,949 | | | | |

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

| Line No. | DESCRIPTION | Pro Forma Power Supply |
|--------------------------------|-------------------------------------|------------------------------|
| | Adjustment Number | 3.00P |
| | Workpaper Reference | E-PPS |
| REVENUES | | |
| 1 | Total General Business | \$0 |
| 2 | Interdepartmental Sales | - |
| 3 | Sales for Resale | 17,183 |
| 4 | Total Sales of Electricity | 17,183 |
| 5 | Other Revenue | 3,133 |
| 6 | Total Electric Revenue | 20,316 |
| EXPENSES | | |
| Production and Transmission | | |
| 7 | Operating Expenses | 9,232 |
| 8 | Purchased Power | (3,499) |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 5,733 |
| 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 | 5,733 |
| 26 | OPERATING INCOME BEFORE FIT | 14,583 |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | 3,062 |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$11,521 |
| 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
WA Power Supply Pro Forma Net Costs

| 12.31.2019 Normalized Historical Loads | | | NET CHANGE Pro Forma 12 ME 09.2022 | Adjustment 3.00P WA Share NET CHANGE Pro Forma 12 ME 09.2022 |
|---|---------------------------|--------------------------------|---|---|
| 10.01.2021 - 09.30.2022 ERM Proposed Authorized | | | | |
| | Power Supply System | Total Washington Amounts | Power Supply System | Total Washington Amounts |
| P/T Allocation Percentages | | 65.64% | | |
| 447 Sales for Resale | \$80,282 | \$52,697 | \$26,178 | \$17,183 |
| 456 Transmission Wheeling Revenue | 15,970 | 10,483 | | |
| 456 Transmission Wheeling Revenue | 113 | 113 | | |
| 456 Transmission Wheeling Revenue | 63 | 0 | 63 | \$0 |
| 456 Other Electric Revenue | 4,772 | 3,132 | 4,772 | 3,132 |
| Total Revenue | 101,200 | 66,425 | 31,013 | 20,316 |
| 501 Thermal Fuel Expense | 30,575 | 20,069 | \$1,701 | \$1,117 |
| 547 Other Fuel Expense | 77,411 | 50,813 | 7,344 | 4,820 |
| 555 Purchased Power | 106,065 | 69,621 | -5,330 | -3,499 |
| 549 Misc Other Gen Expense | 0 | 0 | 0 | 0 |
| 550 Rents | 0 | 0 | 0 | 0 |
| 557 Other Expenses | 632 | 415 | 221 | 145 |
| XXX Other Expenses-Direct WA | 0 | 0 | 2,503 | 2,503 |
| 565 Trans. of Elec. by Others | 18,389 | 12,071 | 985 | 646 |
| Total Expense | 233,072 | 152,988 | 7,423 | 5,733 |
| Net Income Before Income Taxes | -131,872 | -86,563 | 23,590 | \$14,583 |
| Federal Income Tax | 21% | -18,178 | | \$3,062 |
| Net Income | | -\$68,385 | | \$11,521 |
| ERM Retail Revenue Adjustment rate | | \$15.37 | | |

Source: Revenue Normalized Adjustment \$ 86,563
 Review workpaper (line P48 of 2019 Normalized Usage by Month) 5,630,440
 ERM Retail Revenue Adjustment Rate 15.37

| Avista Corporation WA Power Supply/Transmission Actual Net Cost | | | Avista Corporation WA Power Supply Commission Basis Net Costs | | | NET CHANGE | | DONE | |
|--|---------------------|--------------------------|---|-----------------------------|--------------------------|---------------------|--------------------------|---|--|
| 12.31.2019 Historical Loads | | | 2017 GRC Power Supply - 12.2016 Historical Loads with RRA for WA load change to match 2019 normalized revenue with 2019 actual allocation | | | Restated 12.2019 | | Adjustment 2.18 WA Share Restated 12.2019 | |
| 12.2019 Actual | | | ERM 12.2019 Embedded Authorized | | | | | | |
| 12 ME 12.2019 Actual | | | 12 ME 12.2019 Normalized | | | | | | |
| | Power Supply System | Total Washington Amounts | | Power Supply System | Total Washington Amounts | Power Supply System | Total Washington Amounts | | |
| P/T Allocation Percentages | Per Results | 65.64% | | (1) | 65.64% | | | | |
| 447 Sales for Resale | | \$80,222 | | \$54,104 | \$35,514 | -\$26,118 | -\$17,144 | | |
| 456 Transmission Wheeling Revenue | System | 19,255 | | \$15,149 | 9,944 | (4,106) | (2,695) | | |
| 456 Transmission Wheeling Revenue | Direct WA | 105 | | 0 | 0 | (105) | (105) | | |
| 456 Transmission Wheeling Revenue | Direct ID | -52 | | 0 | 0 | 52 | - | | |
| 456 Other Electric Revenue | | 55,415 | | 0 | 0 | (55,415) | (36,374) | | |
| Total Revenue | | 154,945 | | 69,253 | 45,458 | -85,691 | -56,318 | | |
| 501 Thermal Fuel Expense | | 28,880 | | 28,874 | 18,953 | -\$6 | -\$4 | | |
| 547 Other Fuel Expense | | 71,501 | | 70,067 | 45,992 | (1,434) | (941) | | |
| 555 Purchased Power | | 133,944 | | 111,395 | 73,120 | (22,549) | (14,801) | | |
| 549 Misc Other Gen Expense | | 0 | | - | 0 | | - | | |
| 550 Rents | | 0 | | | 0 | | - | | |
| 557 Other Expenses | | 49,676 | | 411 | 270 | (49,265) | (32,338) | | |
| XXX Other Expenses-Direct WA | | 0 | | (2) | -2,503 | (2,503) | (2,503) | | |
| 565 Trans. of Elec. by Others | | 17,253 | | 17,404 | 11,424 | 151 | 99 | | |
| Total Expense | | 301,254 | | 225,649 | 147,256 | -75,605 | -50,487 | | |
| Net Income Before Income Taxes | | -146,309 | | -156,395 | -101,798 | -10,086 | -\$5,831 | | |
| Federal Income Tax (pro-rated rate) | 21% | -20,153 | | 21% | -21,378 | | -\$1,224 | | |
| Net Income | | -\$75,814 | | | -\$80,420 | | -\$4,606 | | |
| ERM Retail Revenue Adjustment rate | | | | Average Cost per MWh | \$18.08 | | | | |

(1) 65.73% per UE-170485 authorized. ROO current production/transmission allocation ratio 65.64%.

(2) Includes authorized directly assigned reductions and a power cost adjustment for change in WA retail loads from authorized.

| | | | | |
|------------------------------------|-------------|--------|-----------|--------------------------------|
| 12.2019 Weather Normalized | 5,630,117 | MWhs | 5,672,872 | 12.2019 Actual per books |
| 12.2019 Actual | 5,672,872 | MWhs | 5,658,613 | UE-170485 authorized |
| weather adjustment load change | (42,755) | MWhs | 14,259 | load change |
| Retail Revenue Adjustment rate | \$18.11 | \$/MWh | \$18.11 | Retail Revenue Adjustment rate |
| Weather adj load change power cost | (\$774,293) | | \$258,178 | load change power cost |

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 12.2019 Actual

| Line No. | 12.2019 <u>Actuals</u> | Ferc Acct Total |
|---------------------------------|---------------------------|---|
| <u>555 PURCHASED POWER</u> | | |
| 1 | \$0 | |
| 2 | \$38,136 | |
| 3 | \$0 | |
| 4 | \$15,277 | |
| 5 | \$1,835 | |
| 6 | \$9,438 | |
| 7 | \$794 | |
| 8 | \$28,141 | Rthdrum Power LLC |
| 9 | \$14 | |
| 10 | \$7,911 | |
| 11 | \$10 | |
| 12 | \$1,363 | |
| 13 | \$1,941 | |
| 14 | \$2,142 | |
| 15 | \$5,575 | |
| 16 | \$254 | |
| 17 | \$2,517 | |
| 18 | \$18,596 | |
| 19 | <u>133,944</u> | 144,314 |
| | | 1,647 Solar Select 555040 |
| | | 8,728 Clearwater - ID |
| | | -5 WNP Mid and Solar Selec |
| | | 10,370 |
| <u>557 OTHER EXPENSES</u> | | |
| 20 | \$570 | |
| 21 | \$1,454 | |
| 22 | \$0 | |
| 23 | \$1 | |
| 24 | \$47,651 | |
| 25 | <u>49,676</u> | 49,822 |
| | | 3,601 Labor |
| | | (7,725) Deferrals & Amorts |
| | | 4,271 Nez Perce & other |
| | | 147 |
| | | 146 |
| <u>501 THERMAL FUEL EXPENSE</u> | | |
| 26 | \$6,214 | |
| 27 | \$18 | |
| 28 | \$22,448 | |
| 29 | \$200 | |
| 30 | <u>28,880</u> | 30,850 |
| | | 1,970 Fuel Handling Costs not included in ERM |
| <u>547 OTHER FUEL EXPENSE</u> | | |
| 31 | \$32,968 | |
| 32 | \$0 | |
| 33 | \$32,086 | |
| 34 | \$0 | |
| 35 | \$0 | |
| 36 | \$0 | |
| 37 | \$0 | |
| 38 | \$4,410 | |
| 39 | \$71 | |
| 40 | \$1,472 | |
| 41 | \$494 | |
| 42 | <u>71,501</u> | 71,501 |

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - 12.2019 Actual

| Line No. | 12.2019 Actuals | Ferc Acct Total |
|--|---|---|
| <u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u> | | |
| | \$17,253 | |
| | Miscellaneous | |
| 43 | WNP-3 | \$0 |
| 44 | Short-term Transmission Purchases | \$0 |
| 45 | BPA PTP for Colstrip, Coyote & Lancaster | \$0 |
| 46 | BPA Townsend-Garrison Wheeling | \$0 |
| 47 | Avista on BPA - Borderline | \$0 |
| 48 | Kootenai for Worley | \$0 |
| 49 | Sagle-Northern Lights | \$0 |
| 50 | Northwestern for Colstrip | \$0 |
| 51 | PGE Firm Wheeling | \$0 |
| 52 | Total Account 565 | 17,253 |
| <u>536 WATER FOR POWER</u> | | |
| 53 | Headwater Benefits Payments | |
| 54 | TOTAL EXPENSE | 301,254 pulls to adjustment page |
| <u>447 SALES FOR RESALE</u> | | |
| 55 | Modeled Short-Term Market Sales | \$62,644 |
| 56 | Actual ST Market Sales - Physical | \$0 |
| 57 | Actual ST Market Sales - Financial M-to-M | \$0 |
| 58 | PGE Capacity Sale | \$0 |
| 59 | Nichols Pumping Sale | \$1,724 |
| 60 | Sovereign/Kaiser DES | \$149 |
| 61 | Pend Oreille DES & Spinning | \$665 |
| 62 | Energy America | \$0 |
| 63 | COB Optimization | \$0 |
| 64 | Intracompany Generation | \$15,040 pulls to adjustment page |
| 65 | Total Account 447 | 80,222 |
| <u>456 OTHER ELECTRIC REVENUE</u> | | |
| 66 | Non-WA EIA REC Sales | 1,749 |
| 67 | WA EIA REC Sales - 557171 | -48 |
| 68 | Gas Not Consumed Sales Revenue | \$53,713 |
| 69 | Total Account 456 | 55,415 |
| <u>453 SALES OF WATER AND WATER POWER</u> | | |
| 70 | Upstream Storage Revenue | 0 |
| 71 | TOTAL REVENUE | 135,637 pulls to adjustment page |
| 72 | TOTAL NET EXPENSE | 165,617 |

85,521
19,308 Transmission Revenue
 8,699 Decoupling
 2,099 Misc Elec Rev
 30,106

UE-170485 Authorized

Effective beginning 5/1/2018

Avista Corp

Pro forma May 2018 - April 2019

ERM Authorized Expense and Retail Sales

January through December 2016 Historic Normalized Loads

ERM Authorized Power Supply Expense - System Numbers (1)

| | <u>Total</u> | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>August</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>December</u> |
|---------------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Account 555 - Purchased Power | \$111,395,052 | \$11,810,646 | \$10,948,943 | \$10,208,756 | \$9,754,466 | \$7,204,007 | \$6,832,768 | \$7,367,141 | \$8,064,916 | \$7,448,796 | \$7,999,787 | \$11,642,227 | \$12,112,599 |
| Account 501 - Thermal Fuel | \$28,873,933 | \$2,892,906 | \$2,671,552 | \$2,768,328 | \$2,491,505 | \$1,551,263 | \$1,358,751 | \$2,219,592 | \$2,478,125 | \$2,578,207 | \$2,592,987 | \$2,566,833 | \$2,703,884 |
| Account 547 - Natural Gas Fuel | \$70,067,291 | \$8,800,467 | \$7,046,200 | \$6,405,717 | \$4,139,185 | \$1,426,182 | \$1,698,327 | \$5,653,252 | \$7,341,418 | \$6,493,558 | \$6,103,470 | \$6,561,954 | \$8,397,561 |
| Account 447 - Sale for Resale | \$54,103,856 | \$5,410,854 | \$3,688,134 | \$4,363,041 | \$6,216,672 | \$3,992,970 | \$3,782,256 | \$5,325,599 | \$3,215,251 | \$4,016,772 | \$3,304,259 | \$4,468,025 | \$6,320,023 |
| Power Supply Expense | \$156,232,420 | \$18,093,165 | \$16,978,561 | \$15,019,760 | \$10,168,484 | \$6,188,482 | \$6,107,590 | \$9,914,386 | \$14,669,208 | \$12,503,789 | \$13,391,985 | \$16,302,989 | \$16,894,021 |
| Transmission Expense | \$17,404,327 | \$1,386,858 | \$1,618,473 | \$1,456,728 | \$1,423,781 | \$1,394,142 | \$1,391,308 | \$1,452,951 | \$1,443,202 | \$1,567,441 | \$1,406,861 | \$1,416,448 | \$1,446,134 |
| Transmission Revenue | \$15,149,484 | \$1,062,694 | \$1,178,481 | \$1,177,115 | \$1,141,305 | \$1,253,488 | \$1,398,529 | \$1,450,378 | \$1,346,819 | \$1,372,213 | \$1,319,316 | \$1,257,650 | \$1,191,496 |
| Broker Fees | \$411,000 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 | \$34,250 |
| Total | \$158,898,263 | \$18,451,579 | \$17,452,803 | \$15,333,623 | \$10,485,210 | \$6,363,386 | \$6,134,619 | \$9,951,209 | \$14,799,841 | \$12,733,267 | \$13,513,780 | \$16,496,037 | \$17,182,909 |
| WA Share of System Costs | \$104,443,828 | \$12,128,223 | \$11,471,727 | \$10,078,790 | \$6,891,929 | \$4,182,654 | \$4,032,285 | \$6,540,930 | \$9,727,935 | \$8,369,576 | \$8,882,608 | \$10,842,845 | \$11,294,326 |
| WA Only Adjustment (3) | -\$1,987,000 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 | -\$165,583 |
| Total WA Share of System Costs | \$102,456,828 | \$11,962,640 | \$11,306,144 | \$9,913,207 | \$6,726,345 | \$4,017,070 | \$3,866,702 | \$6,375,346 | \$9,562,352 | \$8,203,993 | \$8,717,024 | \$10,677,262 | \$11,128,743 |

ERM Authorized Washington Retail Sales (2)

| | <u>Total</u> | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>August</u> | <u>September</u> | <u>October</u> | <u>November</u> | <u>December</u> |
|---------------------------------------|---------------------|----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|-----------------|-----------------|
| Total Retail Sales, MWh (2) | 5,658,613 | 556,117 | 486,363 | 477,535 | 431,246 | 432,473 | 424,693 | 490,670 | 464,617 | 435,934 | 436,959 | 468,856 | 553,150 |
| Retail Revenue Adjustment Rate | \$18.11 /MWh | | | | | | | | | | | | |

(1) Multiply system numbers by 65.73% to determine Washington share.

0.6573

(2) Twelve months ended December 2016 normalized monthly WA Retail Sales.

(3) Adjustment per final order No 07 UE-170485 to match revenue requirement of \$14.519 million

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% |
|-------|---|-------------------------------|----------|---------|---------|

| 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

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

| Line No. | DESCRIPTION | Pro Forma Revenue Normalization |
|--------------------------------|-------------------------------------|---------------------------------------|
| | Adjustment Number | 3.01 |
| | Workpaper Reference | E-PREV |
| REVENUES | | |
| 1 | Total General Business | \$26,639 |
| 2 | Interdepartmental Sales | - |
| 3 | Sales for Resale | - |
| 4 | Total Sales of Electricity | <u>26,639</u> |
| 5 | Other Revenue | <u>(10,608)</u> |
| 6 | Total Electric Revenue | 16,031 |
| EXPENSES | | |
| Production and Transmission | | |
| 7 | Operating Expenses | - |
| 8 | Purchased Power | - |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | <u>-</u> |
| Distribution | | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | 1,028 |
| 16 | Total Distribution | <u>1,028</u> |
| 17 | Customer Accounting | 89 |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| Administrative & General | | |
| 20 | Operating Expenses | 53 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>53</u> |
| 25 | Total Electric Expenses | <u>1,170</u> |
| 26 | OPERATING INCOME BEFORE FIT | 14,861 |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | 3,121 |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | <u>\$11,740</u> |
| RATE BASE | | |
| PLANT IN SERVICE | | |
| 32 | Intangible | \$0 |
| 33 | Production | - |
| 34 | Transmission | - |
| 35 | Distribution | - |
| 36 | General | - |
| 37 | Total Plant in Service | <u>-</u> |
| ACCUMULATED DEPRECIATION/AMORT | | |
| 38 | Intangible | - |
| 39 | Production | - |
| 40 | Transmission | - |
| 41 | Distribution | - |
| 42 | General | - |
| 43 | Total Accumulated Depreciation | <u>-</u> |
| 44 | NET PLANT | <u>-</u> |
| 45 | DEFERRED TAXES | <u>-</u> |
| 46 | Net Plant After DFIT | - |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - |
| 48 | WORKING CAPITAL | <u>-</u> |
| 49 | TOTAL RATE BASE | <u>\$0</u> |

WA Electric Revenue Normalization Adjustment--12-mo ended December 31, 2019

| | | \$000's | | | | | | |
|----|--|---------------------------------|--------------------|------------------|-----------|---------------------|------------------------------|--|
| | | Rates Effective April 1st, 2020 | | | | | | |
| | <u>Revenue</u> | <u>WP Source</u> | <u>CB Restated</u> | <u>WP Source</u> | <u>PF</u> | <u>Total Adjust</u> | <u>Pro Forma Revenue Adj</u> | |
| 1 | Base Rate Revenue | E-PREV-2 | 508,246 | E-PREV-5 | 536,595 | 28,349 | 28,349 | Pro Forma includes Sch 25 unbilled in this total |
| 2 | Weather Normalization | E-PREV-2 | -3,836 | E-PREV-5 | -4,058 | -222 | -222 | |
| 3 | Unbilled Revenue | E-PREV-2 | 673 | E-PREV-5 | -815 | -1,488 | -1,488 | Schedule 25 Unbilled per books was -\$42 |
| 4 | Sales to Ultimate Consumers | | 505,083 | | 531,722 | 26,639 | 26,639 | |
| | Other Revenue | | | | | | | |
| 5 | Decoupled Deferred Revenue | | 10,789 | | 0 | -10,789 | -10,789 | Elim 2019 Decoupling deferrals - GRC resets Base |
| 6 | Provision For Rate Refund - Decoupling | | 0 | | 0 | 0 | 0 | Elim Decoupling Earnings Sharing in Test Period |
| 7 | Provision For Rate Refund - Tax Reform | | -181 | | 0 | 181 | 181 | Elim Tax Reform Deferral true-up entry |
| 8 | Total Rev. | | 515,691 | | 531,722 | 16,031 | 16,031 | |
| | <u>Expense</u> | | | | | | | |
| 9 | State Excise Tax | CF | | | | | 1,028 | 3.8605% Effective Rate |
| 10 | Uncollectibles | CF | | | | | 89 | 0.3326% Effective Rate |
| 11 | Commission Fees | CF | | | | | 53 | 0.2000% Nominal Rate |
| | | | | | | | 1,170 | 4.3931% Conver. Factor b4 FIT |
| 12 | Operating Income before FIT | | | | | | 14,861 | |
| 13 | FIT Expense | | | | | | 3,121 | 21% Diff |
| 14 | Net Operating Income | | | | | | 11,740 | |
| 15 | * zero in Pro-forma revenues | | | | | | 26,639 | Revenue |
| 16 | | | | | | | 4.3931% | Conver. Factor b4 FIT |
| 17 | | | | | | | 1,170 | Rev related exp. |
| 18 | | | | | | | 1,170 | check |
| 19 | | | | | | | 0 | |

Prep by: _____ 1st Review: _____

Date: 9/24/2020 Mgr. Review: _____

WA Electric Normalized Revenue --12-months ended December 31, 2019

Workpaper Ref E-PREV-2

| Line | Revenue | WP Source | Actuals 1.00 | Eliminate B&O Taxes 2.01 | Weather Normalization 2.10 | Eliminate Adder Sched 2.11 | Misc Restating 2.12 | Eliminate WA Power Cost Def 2.13 | Commission Basis Power Supply Adj 2.18 | Total Adjust | Normalized Restated Base Revenue | |
|------|---|------------|-----------------|--------------------------------|----------------------------------|----------------------------------|---------------------------|--|--|-----------------|--|---|
| 1 | Billed Base Rate Revenue | Calc | 508,246 | | | | | | | 0 | 508,246 | |
| 2 | Weather Normalization | | | | -3,836 | | | | | -3,836 | -3,836 | Weather adj excludes weather related |
| 3 | B&O Tax - Sch 58 | B&O | 18,871 | -18,871 | | | | | | -18,871 | 0 | revenue captured in decoupling |
| 4 | BPA Residential Exchange Credit - Sch 59 | Calc | -3,245 | | | 3,245 | | | | 3,245 | 0 | mechanism (began January 2015) |
| 5 | Tax Reform Refund - Sch 74 | Calc | -4,094 | | | 4,094 | | | | 4,094 | 0 | |
| 6 | Decoupling Amort - Sch 75 | EAS-2 | 1,239 | | | -1,239 | | | | -1,239 | 0 | |
| 7 | Public Purpose Rider - Sch 89/91/92 | Calc | 28,473 | | | -28,473 | | | | -28,473 | 0 | |
| 8 | Power Cost Surcharge - ERM Sch 93 | EWPC | 0 | | | | | 0 | 0 | 0 | 0 | |
| 9 | BPA Capacity Support Rebate - Sch 94 | Calc | 0 | | | 0 | | | | 0 | 0 | |
| 10 | Optional Renewable Power - Sch 95 | Calc | 163 | | | -163 | | | | -163 | 0 | |
| 11 | REC Revenue Rebate - Sch 98 | Calc | -1,740 | | | 0 | | 1,740 | | 1,740 | 0 | |
| 12 | Unbilled Revenue | ROO / Calc | -136 | | | 809 | | | | 809 | 673 | |
| 13 | Sales to Ultimate Consumers | ROO | 547,777 | -18,871 | -3,836 | -21,727 | 0 | 1,740 | 0 | -42,694 | 505,083 | Rounding matches column 1.00 results |
| 14 | Sales for Resale Revenue - ERM Related | E-APS | 52,658 | | | | | | -17,144 | -17,144 | 35,514 | |
| 15 | Sales for Resale Revenue - Other | Calc | 772 | | | | | | | 0 | 772 | |
| 16 | Total Sales for Resale Revenue | ROO | 53,430 | 0 | 0 | 0 | 0 | 0 | -17,144 | -17,144 | 36,286 | |
| 17 | Other Revenue - Misc | ROO / Calc | 1,631 | | | | | | | 0 | 1,631 | |
| 18 | Other Revenue - ERM Related | E-APS | 49,153 | | | | | | -39,208 | -39,208 | 9,945 | |
| 19 | Other Revenue - From Electric Property | ROO / B&O | 1,528 | -14 | | | | | | -14 | 1,514 | |
| 20 | Other Revenue - Decoupling Amortization | ROO/EAS | -1,184 | | | 1,184 | | | | 1,184 | 0 | Decoupling deferred revenue is net of |
| 21 | Other Revenue - Decoupling Deferred Revenue | ROO/WN | 7,906 | | 2,883 | | | | | 2,883 | 10,789 | revenue related expenses to be paid with |
| 22 | Other Revenue - Contra Decoupling Deferral | ROO/EAS | 1,397 | | | -1,397 | | | | -1,397 | 0 | recovery through surcharge or rebate in a |
| 23 | Provision For Rate Refund - Decoupling | ROO/MR | 0 | | | | 0 | | | 0 | 0 | later period. |
| 24 | Provision For Rate Refund - Tax Reform | ROO | -181 | | | | | | | 0 | -181 | |
| 25 | Total Other Revenue | | 60,250 | -14 | 2,883 | -213 | 0 | 0 | -39,208 | -36,552 | 23,698 | |
| 26 | Total Revenue | | 661,457 | -18,885 | -953 | -21,940 | 0 | 1,740 | -56,352 | -96,390 | 565,067 | |
| 27 | Expense | | | | | | | | | | | |
| 27 | B&O Tax | B&O | -18,805 | 18,805 | | | | | | 18,805 | 0 | |
| 28 | Power Cost Surcharge Amort. - ERM | EWPC | 0 | | | | | 0 | | 0 | 0 | amort only; excluding deferrals |
| 29 | Power Cost Surcharge Amort. - ERM Unbilled | EAS-2 | 0 | | | 0 | | | | 0 | 0 | |
| 30 | REC Rev Rebate Amort. | EWPC | -1,659 | | | | | 1,659 | | 1,659 | 0 | amort only; excluding deferrals |
| 31 | REC Rev Rebate Unbilled Amort | EAS-2 | 34 | | | -34 | | | | -34 | 0 | |
| 32 | BPA Residential Exchange | EAS-2 | -3,102 | | | 3,102 | | | | 3,102 | 0 | |
| 33 | BPA Residential Exchange Unbilled | EAS-2 | -420 | | | 420 | | | | 420 | 0 | |
| 34 | BPA Capacity Support Amort | EAS-2 | 0 | | | 0 | | | | 0 | 0 | amort only; excluding deferrals |
| 35 | BPA Capacity Support Unbilled | EAS-2 | 0 | | | 0 | | | | 0 | 0 | |
| 36 | Optional Renewable Power - Revenue Offset | EAS-2 | 156 | | | -156 | | | | -156 | 0 | |
| 37 | Public Purpose Rider | EAS-2 | 27,222 | | | -27,222 | | | | -27,222 | 0 | |
| 38 | Public Purpose Rider Unbilled | EAS-2 | -387 | | | 387 | | | | 387 | 0 | |
| 39 | Tax Reform Amortization | EAS-2 | -3,914 | | | 3,914 | | | | 3,914 | 0 | |
| 40 | State Excise Tax | CF | 21,147 | | -148 | -839 | 0 | 67 | 0 | -920 | 20,227 | 3.8605% Effective Rate |
| 41 | Uncollectibles | CF | 1,822 | | -13 | -72 | 0 | 11 | 0 | -74 | 1,748 | 0.3326% Effective Rate |
| 42 | Commission Fees | CF | 1,096 | | -8 | -43 | 0 | 3 | 0 | -48 | 1,048 | 0.2000% Nominal Rate |
| 43 | | | 23,190 | 18,805 | -169 | -20,543 | 0 | 1,740 | 0 | -167 | 23,023 | 4.3931% Conver. Factor b4 FIT |
| 44 | Net Revenue | | 638,267 | -37,690 | -784 | -1,397 | 0 | 0 | -56,352 | -96,223 | 542,044 | 104.5950% Expense Gross Up Factor |

Prep by: _____ 1st Review: _____

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

| WORK PAPER REFERENCE | TOTAL | RESIDENTIAL SCHEDULE 1,2 | GENERAL SVC. SCH. 11,12 | LG. GEN. SVC. SCH. 21,22 | EX LG GEN SVC SCHEDULE 25 | PUMPING SCH. 30, 31, 32 | ST & AREA LTG SCH. 41-48 |
|-----------------------------------|---|-----------------------------|----------------------------|-----------------------------|------------------------------|----------------------------|-----------------------------|
| PRESENT BILL DETERMINANTS | | | | | | | |
| <u>KILOWATT HOURS (KWHS)</u> | | | | | | | |
| JDM-E-10 | | 1,632,639,774 | 435,979,118 | 1,229,791,152 | 138,000,000 | 46,790,738 | |
| JDM-E-10 | | 504,552,668 | 191,116,384 | 146,237,824 | 564,644,247 | 92,769,241 | |
| JDM-E-10 | | 299,072,582 | | | 383,257,335 | | |
| JDM-E-20 | | | | | | | 17,961,924 |
| | SUBTOTAL | 5,682,812,988 | 2,436,265,025 | 627,095,503 | 1,376,028,976 | 1,085,901,581 | 139,559,979 |
| JDM-E-10 | SUBTOTAL | 5,682,812,988 | 2,436,265,025 | 627,095,503 | 1,376,028,976 | 1,085,901,581 | 139,559,979 |
| JDM-E-10 | ADJUSTMENT TO ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 |
| JDM-E-3 | TOTAL BEFORE ADJUSTMENT | 5,682,812,988 | 2,436,265,025 | 627,095,503 | 1,376,028,976 | 1,085,901,581 | 139,559,979 |
| JDM-E-3 | WEATHER & UNBILLED ADJ. KWHS | (52,372,625) | (40,779,500) | (5,197,349) | (6,458,850) | 0 | 63,074 |
| | TOTAL PROFORMA KWHS | 5,630,440,363 | 2,395,485,525 | 621,898,154 | 1,369,570,126 | 1,085,901,581 | 139,623,053 |
| JDM-E-10 | TOTAL BILLS | | 2,619,517 | 391,801 | 22,941 | 276 | 29,492 |
| JDM-E-10 | MINIMUM BILLS | | | | | | |
| JDM-E-10 | EXCESS DEMAND | | | 438,308 | 2,648,036 | 1,278,599 | |
| PROPOSED BILL DETERMINANTS | | | | | | | |
| <u>KILOWATT HOURS (KWHS)</u> | | | | | | | |
| | | 1,632,639,774 | 435,979,118 | 1,229,791,152 | 138,000,000 | 46,790,738 | 0 |
| | | 504,552,668 | 191,116,384 | 146,237,824 | 564,644,247 | 92,769,241 | 0 |
| | | 299,072,582 | 0 | 0 | 383,257,335 | 0 | 0 |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| | STREET & AREA LIGHTS | | 0 | 0 | 0 | 0 | 17,961,924 |
| | SUBTOTAL | 5,682,812,988 | 2,436,265,025 | 627,095,503 | 1,376,028,976 | 1,085,901,581 | 139,559,979 |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| | SUBTOTAL | 5,682,812,988 | 2,436,265,025 | 627,095,503 | 1,376,028,976 | 1,085,901,581 | 139,559,979 |
| | ADJUSTMENT TO ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL BEFORE ADJUSTMENT | 5,682,812,988 | 2,436,265,025 | 627,095,503 | 1,376,028,976 | 1,085,901,581 | 139,559,979 |
| | WEATHER & UNBILLED ADJ. KWHS | (52,372,625) | (40,779,500) | (5,197,349) | (6,458,850) | 0 | 63,074 |
| | TOTAL PROFORMA KWHS | 5,630,440,363 | 2,395,485,525 | 621,898,154 | 1,369,570,126 | 1,085,901,581 | 139,623,053 |
| | TOTAL BILLS | | 2,619,517 | 391,801 | 22,941 | 276 | 29,492 |
| | MINIMUM BILLS | | | | | | |
| | EXCESS DEMAND | | | 438,308 | 2,648,036 | 1,278,599 | |

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

| WORK PAPER REFERENCE | TOTAL | RESIDENTIAL SCHEDULE 1 | GENERAL SVC. SCH. 11,12 | LG. GEN. SVC. SCH. 21,22 | EX LG GEN SVC SCHEDULE 25 | PUMPING SCH. 30, 31, 32 | ST & AREA LTG SCH. 41-48 |
|-------------------------|---------------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|----------------------------|-----------------------------|
| PRESENT RATES | | | | | | | |
| JDM-E-21 | BASIC CHARGE MONTHLY MINIMUM | \$9.00 | \$20.00 | | | \$20.00 | |
| JDM-E-21 | BLOCK 1 PER KWH | 8.103¢ | 11.686¢ | 7.535¢ | 5.505¢ | 10.292¢ | |
| JDM-E-21 | BLOCK 2 PER KWH | 9.427¢ | 8.588¢ | 6.742¢ | 4.953¢ | 7.350¢ | |
| JDM-E-21 | BLOCK 3 PER KWH | 11.053¢ | | | 4.235¢ | | |
| | BLOCK 4 PER KWH | | | | | | |
| | ADJUST TO ACTUAL PER KWH | 8.739¢ | 10.742¢ | 7.451¢ | | 8.336¢ | |
| JDM-E-21 | DEMAND BLOCK 1 | | | \$550.00 | \$30,650.00 | | |
| JDM-E-21 | DEMAND BLOCK 2 | | \$7.00 | \$7.00 | \$8.30 | | |
| PROPOSED RATES | | | | | | | |
| | BASIC CHARGE MONTHLY MINIMUM | \$9.00 | \$20.00 | | | \$20.00 | |
| | BLOCK 1 PER KWH | 8.103¢ | 11.686¢ | 7.535¢ | 5.505¢ | 10.292¢ | |
| | BLOCK 2 PER KWH | 9.427¢ | 8.588¢ | 6.742¢ | 4.953¢ | 7.350¢ | |
| | BLOCK 3 PER KWH | 11.053¢ | | | 4.235¢ | | |
| | BLOCK 4 PER KWH | | | | | | |
| | ADJUST TO ACTUAL PER KWH | 8.739¢ | 10.742¢ | 7.451¢ | | 8.336¢ | |
| | DEMAND BLOCK 1 | | | \$550.00 | \$30,650.00 | | |
| | DEMAND BLOCK 2 | | \$7.00 | \$7.00 | \$8.30 | | |

Note: Rates do not include BPA Residential Exchange Program Schedule 59, , Decoupling Schedule 75, Public Purpose Adjustment Schedules 89,91,92, REC Revenue Adjustment Schedule 98 or Power Cost Surcharge Schedule 93.

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

| WORK PAPER REFERENCE | TOTAL | RESIDENTIAL SCHEDULE 1 | GENERAL SVC. SCH. 11,12 | LG. GEN. SVC. SCH. 21,22 | EX LG GEN SVC SCHEDULE 25 | PUMPING SCH. 30, 31, 32 | ST & AREA LTG SCH. 41-48 |
|----------------------------|------------------------------------|---------------------------|----------------------------|-----------------------------|------------------------------|----------------------------|-----------------------------|
| PRESENT REVENUE | | | | | | | |
| BASE TARIFF REVENUE | | | | | | | |
| | BASIC CHARGE | \$32,001,513 | \$23,575,653 | \$7,836,020 | | \$589,840 | |
| | MONTHLY MINIMUM | 0 | | | | | |
| | BLOCK 1 | 288,318,687 | 132,292,801 | 50,948,520 | 92,664,763 | 7,596,900 | 4,815,703 |
| | BLOCK 2 | 108,621,978 | 47,564,180 | 16,413,075 | 9,859,354 | 27,966,830 | 6,818,539 |
| | BLOCK 3 | 49,287,441 | 33,056,493 | | | 16,230,948 | |
| | BLOCK 4 | 0 | | | | | |
| | DEMAND BLOCK 1 | 21,076,950 | | | 12,617,550 | 8,459,400 | |
| | DEMAND BLOCK 2 | 32,216,778 | | 3,068,156 | 18,536,249 | 10,612,373 | |
| JDM-E-22/23 | POWER FACTOR ADJUSTMENT | 126,292 | | 0 | 126,292 | | 0 |
| JDM-E-29/8 | PRIMARY VOLTAGE DISCOUNT | (1,683,453) | | | (65,169) | | |
| | ANNUAL MINIMUM ADJUSTMENT | 0 | | | | | |
| JDM-E-11 | STREET & AREA LIGHT REVENUE | 6,628,562 | | | | | 6,628,562 |
| | SUBTOTAL | \$536,594,748 | \$236,489,126 | \$78,265,771 | \$133,739,040 | \$69,248,167 | \$12,224,082 |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| | SUBTOTAL | \$536,594,748 | \$236,489,126 | \$78,265,771 | \$133,739,040 | \$69,248,167 | \$12,224,082 |
| | ADJUST TO ACTUAL | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL BASE TARIFF REVENUE | \$536,594,748 | \$236,489,126 | \$78,265,771 | \$133,739,040 | \$69,248,167 | \$12,224,082 |
| | ADJUSTMENT REVENUE | | | | | | |
| | UNBILLED REVENUE ADJUSTMENT | | | | | | |
| JDM-E-15 | UNBILLED LOAD KWHS | (9,617,800) | (4,921,431) | (1,087,941) | (3,671,502) | 63,074 | |
| JDM-E-5/6 | UNBILLED LOAD RATE | | 8.739¢ | 10.742¢ | 7.451¢ | 8.336¢ | |
| | UNBILLED LOAD REVENUE | (\$815,261) | (\$430,101) | (\$116,865) | (\$273,553) | \$5,258 | |
| JDM-E-17 | WEATHER-SENSITIVE KWHS | 0 | 0 | 0 | 0 | | |
| JDM-E-5/6 | WEATHER-SENSITIVE RATE | | 9.775¢ | 8.588¢ | 7.163¢ | | |
| | WEATHER-SENSITIVE REVENUE | \$0 | \$0 | \$0 | \$0 | | |
| JDM-E-15 | TOTAL UNBILLED KWH ADJUST | (9,617,800) | (4,921,431) | (1,087,941) | (3,671,502) | 63,074 | 0 |
| | TOTAL UNBILLED REVENUE ADJ | (\$815,261) | (\$430,101) | (\$116,865) | (\$273,553) | \$5,258 | |
| | WEATHER NORMALIZATION ADJ | | | | | | |
| JDM-E-17 | WEATHER-SENSITIVE KWHS | (42,754,825) | (35,858,069) | (4,109,408) | (2,787,348) | | |
| JDM-E-5/6 | WEATHER-SENSITIVE RATE | | 9.775¢ | 8.588¢ | 7.163¢ | | |
| | WEATHER-SENSITIVE REVENUE | (\$4,057,556) | (\$3,504,987) | (\$352,916) | (\$199,653) | | |
| | TOTAL ADJUSTMENT REVENUE | (\$4,872,817) | (\$3,935,088) | (\$469,781) | (\$473,207) | \$5,258 | |
| | TOTAL BASE TARIFF REVENUE | 536,594,748 | 236,489,126 | 78,265,771 | 133,739,040 | 69,248,167 | 12,224,082 |
| | TOTAL PRESENT REVENUE | \$531,721,931 | \$232,554,039 | \$77,795,990 | \$133,265,833 | \$69,248,167 | \$12,229,340 |

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

| WORK PAPER REFERENCE | RATES | TOTAL KWHs | TOTAL REVENUE | BASELOAD KWHs | BASELOAD REVENUE | WTHR-SENS. KWHs | WTHR-SENS. REVENUE |
|--|---------|---------------|------------------|------------------|---------------------|--------------------|-----------------------|
| <u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATES</u> | | | | | | | |
| SCHEDULE 1 | | | | | | | |
| | 8.103¢ | 1,632,639,774 | \$132,292,801 | 1,508,841,792 | \$122,261,450 | 123,797,982 | \$10,031,351 |
| | 9.427¢ | 504,552,668 | \$47,564,180 | 0 | \$0 | 504,552,668 | \$47,564,180 |
| | 11.053¢ | 299,072,582 | \$33,056,493 | 0 | \$0 | 299,072,582 | \$33,056,493 |
| TOTAL | | 2,436,265,025 | \$212,913,473 | 1,508,841,792 | \$122,261,450 | 927,423,233 | \$90,652,023 |
| AVERAGE RATE | | | 8.739¢ | | 8.103¢ | | 9.775¢ |
| <u>PROPOSED BASELOAD AND WEATHER-SENSITIVE RATES</u> | | | | | | | |
| SCHEDULE 1 | | | | | | | |
| | 8.103¢ | 1,632,639,774 | \$132,292,801 | 1,508,841,792 | \$122,261,450 | 123,797,982 | \$10,031,351 |
| | 9.427¢ | 504,552,668 | \$47,564,180 | 0 | \$0 | 504,552,668 | \$47,564,180 |
| | 11.053¢ | 299,072,582 | \$33,056,493 | 0 | \$0 | 299,072,582 | \$33,056,493 |
| TOTAL | | 2,436,265,025 | \$212,913,473 | 1,508,841,792 | \$122,261,450 | 927,423,233 | \$90,652,023 |
| AVERAGE RATE | | | 8.739¢ | | 8.103¢ | | 9.775¢ |
| <u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATES</u> | | | | | | | |
| SCHEDULE 11 | | | | | | | |
| | 11.686¢ | 435,979,118 | \$50,948,520 | 435,979,118 | \$50,948,520 | 0 | \$0 |
| | 8.588¢ | 191,116,384 | \$16,413,075 | 138,009,347 | \$11,852,243 | 53,107,038 | \$4,560,832 |
| TOTAL | | 627,095,503 | \$67,361,595 | 573,988,465 | \$62,800,762 | 53,107,038 | \$4,560,832 |
| AVERAGE RATE | | | 10.742¢ | | 10.941¢ | | 8.588¢ |
| <u>PROPOSED BASELOAD AND WEATHER-SENSITIVE RATES</u> | | | | | | | |
| SCHEDULE 11 | | | | | | | |
| | 11.686¢ | 435,979,118 | \$50,948,520 | 435,979,118 | \$50,948,520 | 0 | \$0 |
| | 8.588¢ | 191,116,384 | \$16,413,075 | 138,009,347 | \$11,852,243 | 53,107,038 | \$4,560,832 |
| TOTAL | | 627,095,503 | \$67,361,595 | 573,988,465 | \$62,800,762 | 53,107,038 | \$4,560,832 |
| AVERAGE RATE | | | 10.742¢ | | 10.941¢ | | 8.588¢ |

Note: Total Base Load for Sch. 1 = Base Load per bill times total billings (base load per bill on JDM-E-18) =
663 X 2,619,517 = 1,508,841,792
Total Base Load for Sch. 11 = 1,338 X 391,801 = 573,988,465

**AVISTA UTILITIES
WASHINGTON ELECTRIC
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES
12 MONTHS ENDED DECEMBER 31, 2019**

| WORK PAPER REFERENCE | RATES | TOTAL KWHS | TOTAL REVENUE | BASELOAD KWHS | BASELOAD REVENUE | WTHR-SENS. KWHS | WTHR-SENS. REVENUE |
|--|--------|---------------|------------------|------------------|---------------------|--------------------|-----------------------|
| <u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATES</u> | | | | | | | |
| SCHEDULE 21 | | | | | | | |
| 0-250000 KWHS | 7.535¢ | 1,229,791,152 | \$92,664,763 | 1,229,791,152 | \$92,664,763 | 0 | \$0 |
| OVER 250000 KWHS | 6.742¢ | 146,237,824 | \$9,859,354 | 146,237,824 | \$9,859,354 | 0 | \$0 |
| TOTAL | | 1,376,028,976 | 102,524,117 | 1,431,334,872 | 102,524,117 | 0 | 0 |
| AVERAGE RATE | | | 7.451¢ | | 7.163¢ | | #DIV/0! |
| <u>PROPOSED BASELOAD AND WEATHER-SENSITIVE RATES</u> | | | | | | | |
| SCHEDULE 21 | | | | | | | |
| 0-250000 KWHS | 7.535¢ | 1,229,791,152 | \$92,664,763 | 1,229,791,152 | \$92,664,763 | 0 | \$0 |
| OVER 250000 KWHS | 6.742¢ | 146,237,824 | \$9,859,354 | 146,237,824 | \$9,859,354 | 0 | \$0 |
| TOTAL | | 1,376,028,976 | 102,524,117 | 1,431,334,872 | 102,524,117 | 0 | 0 |
| AVERAGE RATE | | | | | 7.163¢ | | #DIV/0! |

Note: Total Base Load for Sch. 21 = Base Load per bill times total billings (base load per bill on JDM-E-18) =
53,800 X 22,941 = 1,431,334,872

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

| Line No. | DESCRIPTION | Pro Forma Def. Debits, Credits & Regulatory Amorts |
|--------------------------------|-------------------------------------|--|
| | Adjustment Number | 3.02 |
| | Workpaper Reference | E-PRA |
| 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 | 231 |
| 8 | Purchased Power | - |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | (1,869) |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | (1,638) |
| 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 | (779) |
| 23 | Taxes | - |
| 24 | Total Admin. & General | (779) |
| 25 | Total Electric Expenses | (2,417) |
| 26 | OPERATING INCOME BEFORE FIT | 2,417 |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | 508 |
| 28 | Debt Interest | 4 |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$1,905 |
| 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 | (766) |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | (\$766) |

3.02 E - PF Regulatory Debits and Credits Pg 2

Adjustment No. _____

AVISTA UTILITIES
REGULATORY AMORTIZATION & DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2019

Workpaper Ref. E-DDC-1

| Description | APL Reference | Normalized Balance 2021-2022 | Rate Base | Adjustment | UE-110876 Treatment | Normalized Expense 2021-2022 | Expense | Adjustment | Exp Acct | Work paper Ref |
|--|---------------|------------------------------|--------------------------------|---------------------|---------------------|-------------------------------------|--------------------------------|-----------------------|--|---|
| | | | Balance Per Restated Adj. 1.02 | | | | Expense Per Restated Adj. 1.02 | | | |
| <u>Deferred Debits and Credits</u> | | | | | | | | | | |
| Colstrip 3 AFUDC Elimination Reallocation | 2 | (65,332) | (65,332) | - | Test Year | (152,192) | (152,192) | - | Steam Deprec | |
| Colstrip Common AFUDC | 2 | 79,357 | 79,357 | - | Test Year | 31,743 | 31,743 | - | 406100 | |
| Kettle Falls Disallowance | 3 | - | - | - | Test Year | (5,609) | (5,609) | - | 407403 | P/T Amort E-DDC-9 |
| Settlement Exchange Power | 4 | - | 446,336 | (446,336) | Rate Year * | - | 1,633,354 | (1,633,354) | 405930 | P/T Amort E-DDC-11 |
| CDA Lake Settlement | 5 | - | 170,246 | (170,246) | Rate Year * | - | 152,118 | (152,118) | 407382 | P/T Amort E-DDC-13 |
| CDA/SRR CDR Fund | 6 | - | 15,676 | (15,676) | Rate Year * | - | 11,065 | (11,065) | 407324 | P/T Amort E-DDC-15 |
| Spokane River Deferral | 7 | - | 81,632 | (81,632) | Rate Year * | - | 72,940 | (72,940) | 407322 | P/T Amort E-DDC-17 |
| SRR PM&E Deferral | 8 | - | 51,835 | (51,835) | Rate Year * | - | 46,316 | (46,316) | 537000 | P/T O&M E-DDC-19 |
| Montana Riverbed Settlement | 9 | - | - | - | N/A | 3,548,508 | 3,271,207 | 277,301 | 540100 | P/T O&M E-DDC-21 |
| Customer Advances | 10 | (938,973) | (938,973) | - | Test Year | - | - | - | | E-DDC-27 |
| Customer Deposits | 11 | (1,998,575) | (1,998,575) | 0 | Test Year | 51,363 | 51,363 | 0 | 905000 | Cust Acctg E-DDC-29 |
| AFUDC | 12 | | | | Rate Year | - | 778,866 | (778,866) | 407319 | AFUDC DFIT |
| Sub-Total Deferred Debits and Credits | | (2,923,523) | (2,157,798) | \$ (765,725) | | 3,473,813 | 5,891,171 | \$ (2,417,357) | | |
| Working Capital | See Adj 1.04 | | 44,462,479 | | | | | \$ (778,866) | | |
| AFUDC | | | 2,306,382 | | | | | 230,985 | | |
| AMI Deferral | See PF Adj | | (2,243,369) | | | | | - | | |
| Revised Restated total | | | 42,367,694 | | | | | (1,869,477) | | |
| * Rate Year = Oct 1 2021 - Sept 30 2022 | | | | | | | | | | |
| | | | | | | Def Deb/Credit | | \$ (778,866) | | |
| | | | | | | P/T O&M Adjustment | | 230,985 | | |
| | | | | | | P/T Deprec Adjustment | | - | | |
| | | | | | | P/T Amort Adjustment | | (1,869,477) | | |
| | | | | | | Customer Accounting | | 0 | | |
| | | | | | | Gen O&M Adjustment | | - | | |
| | | | | | | Total Expense Adjustment | | (2,417,357) | (Adjusted from Restating adj. see Adj. 1.02 Restating Deferred Debits and Credits) | |
| | | | | | | FIT Expense | | 21% | 507,645 | Automatically Calculated on Total Expense Adj |
| | | | | | | Adjust FIT | | 21% | - | |
| | | | | | | Total Tax Expense Adjustment | | | 507,645 | |

Prep by: _____ 1st Review: _____

Date: 10/15/2020 Mgr. Review: _____

3.02 E - PF Regulatory Debits and Credits Pg 3

Adjustment No. _____

Avista Corporation
Settlement Exchange Power (WNP3) Adjustment - Washington

Workpaper Ref. E-DDC-11

| | |
|-------------------------------------|----------------|
| | Annual |
| Normal amortization | \$1,633,353.84 |
| Amount recorded for 12ME 12/31/2019 | 1,633,353.84 |
| Adjustment | <u>\$0.00</u> |

| | |
|-------------------------------------|-------------|
| Normal deferred FIT expense | \$293,536 |
| Amount recorded for 12ME 12/31/2019 | 293,536 |
| Adjustment | <u>\$ -</u> |

| | |
|---------------------------|---|
| RATE BASE | |
| Production | \$0 |
| Accum. amort. (AMA 2021) | 0 |
| Deferred FIT (AMA 2021) | <u>0</u> |
| Total Rate Year Rate Base | \$0 |

Prep by: _____ 1st Review: _____

3.02 E - PF Regulatory Debits and Credits Pg 4

Adjustment No. _____

Workpaper Ref. E-DDC-12

GL Account Balance Ferc Account : '124900' , Accounting Period : '2018%'

| Ferc Acct:124900 Service:ED Jurisdiction:WA | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:OTHER INVEST-WNP3 EXCHANGE POW | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201902 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201903 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201904 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201905 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201906 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201907 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201908 | 79,626,000.00 | 0.00 | 79,626,000.00 |
| 201909 | 0.00 | 0.00 | 0.00 |
| 201910 | 0.00 | 0.00 | 0.00 |
| 201911 | 0.00 | 0.00 | 0.00 |
| 201912 | 0.00 | 0.00 | 0.00 |
| | | <u>0.00</u> | |

| | | | |
|--------|------|-------------|------|
| 202001 | 0.00 | 0.00 | 0.00 |
| 202002 | 0.00 | 0.00 | 0.00 |
| 202003 | 0.00 | 0.00 | 0.00 |
| 202004 | 0.00 | 0.00 | 0.00 |
| 202005 | 0.00 | 0.00 | 0.00 |
| 202006 | 0.00 | 0.00 | 0.00 |
| 202007 | 0.00 | 0.00 | 0.00 |
| 202008 | 0.00 | 0.00 | 0.00 |
| 202009 | 0.00 | 0.00 | 0.00 |
| 202010 | 0.00 | 0.00 | 0.00 |
| 202011 | 0.00 | 0.00 | 0.00 |
| 202012 | 0.00 | 0.00 | 0.00 |
| | | <u>0.00</u> | |

| | | | |
|--------|------|-------------|------|
| 202101 | 0.00 | 0.00 | 0.00 |
| 202102 | 0.00 | 0.00 | 0.00 |
| | | <u>0.00</u> | |

| | | | |
|---------------------|--|-----|---|
| TOTAL | | | 0 |
| Divide by 2 | | ÷2 | 0 |
| Beg/End Mo Avg | | | 0 |
| TOTAL | | | 0 |
| Divide by 12 | | ÷12 | 0 |
| Ave Monthly Average | | | 0 |

GL Account Balance Ferc Account : '124930' , Accounting Period : '2018%'

| Ferc Acct:124930 Service:ED Jurisdiction:WA | | | |
|---|-------------------|----------------------|----------------|
| Ferc Acct Desc:OTHER INVEST-AMT WNP3 EXCHANGE | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | -77,993,038.64 | -204,169.23 | -78,197,207.87 |
| 201902 | -78,197,207.87 | -204,169.23 | -78,401,377.10 |
| 201903 | -78,401,377.10 | -204,169.23 | -78,605,546.33 |
| 201904 | -78,605,546.33 | -204,169.23 | -78,809,715.56 |
| 201905 | -78,809,715.56 | -204,169.23 | -79,013,884.79 |
| 201906 | -79,013,884.79 | -204,169.23 | -79,218,054.02 |
| 201907 | -79,218,054.02 | -204,169.23 | -79,422,223.25 |
| 201908 | -79,422,223.25 | -204,169.23 | -79,626,392.48 |
| 201909 | 0.00 | 0.00 | 0.00 |
| 201910 | 0.00 | 0.00 | 0.00 |
| 201911 | 0.00 | 0.00 | 0.00 |
| 201912 | 0.00 | 0.00 | 0.00 |
| | | <u>-1,633,353.84</u> | |

| | | | |
|--------|------|-------------|------|
| 202001 | 0.00 | 0.00 | 0.00 |
| 202002 | 0.00 | 0.00 | 0.00 |
| 202003 | 0.00 | 0.00 | 0.00 |
| 202004 | 0.00 | 0.00 | 0.00 |
| 202005 | 0.00 | 0.00 | 0.00 |
| 202006 | 0.00 | 0.00 | 0.00 |
| 202007 | 0.00 | 0.00 | 0.00 |
| 202008 | 0.00 | 0.00 | 0.00 |
| 202009 | 0.00 | 0.00 | 0.00 |
| 202010 | 0.00 | 0.00 | 0.00 |
| 202011 | 0.00 | 0.00 | 0.00 |
| 202012 | 0.00 | 0.00 | 0.00 |
| | | <u>0.00</u> | |

| | | | |
|--------|------|-------------|------|
| 202101 | 0.00 | 0.00 | 0.00 |
| 202102 | 0.00 | 0.00 | 0.00 |
| | | <u>0.00</u> | |

| | | | |
|---------------------|--|-----|---|
| TOTAL | | | 0 |
| Divide by 2 | | ÷2 | 0 |
| Beg/End Mo Avg | | | 0 |
| TOTAL | | | 0 |
| Divide by 12 | | ÷12 | 0 |
| Ave Monthly Average | | | 0 |

GL Account Balance Ferc Account : '283120' , Accounting Period : '2018%'

| Ferc Acct:283120 Service:ED Jurisdiction:WA | | | |
|---|-------------------|-------------------|----------------|
| Ferc Acct Desc:ADFIT WNP3 | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | -293,523.00 | 36,692.00 | -256,831.00 |
| 201902 | -256,831.00 | 36,692.00 | -220,139.00 |
| 201903 | -220,139.00 | 36,692.00 | -183,447.00 |
| 201904 | -183,447.00 | 36,692.00 | -146,755.00 |
| 201905 | -146,755.00 | 36,692.00 | -110,063.00 |
| 201906 | -110,063.00 | 36,692.00 | -73,371.00 |
| 201907 | -73,371.00 | 36,692.00 | -36,679.00 |
| 201908 | -36,679.00 | 36,692.00 | 13.00 |
| 201909 | 0.00 | 0.00 | 0.00 |
| 201910 | 0.00 | 0.00 | 0.00 |
| 201911 | 0.00 | 0.00 | 0.00 |
| 201912 | 0.00 | 0.00 | 0.00 |
| | | <u>293,536.00</u> | |

| | | | |
|--------|------|-------------|------|
| 202001 | 0.00 | 0.00 | 0.00 |
| 202002 | 0.00 | 0.00 | 0.00 |
| 202003 | 0.00 | 0.00 | 0.00 |
| 202004 | 0.00 | 0.00 | 0.00 |
| 202005 | 0.00 | 0.00 | 0.00 |
| 202006 | 0.00 | 0.00 | 0.00 |
| 202007 | 0.00 | 0.00 | 0.00 |
| 202008 | 0.00 | 0.00 | 0.00 |
| 202009 | 0.00 | 0.00 | 0.00 |
| 202010 | 0.00 | 0.00 | 0.00 |
| 202011 | 0.00 | 0.00 | 0.00 |
| 202012 | 0.00 | 0.00 | 0.00 |
| | | <u>0.00</u> | |

| | | | |
|--------|------|-------------|------|
| 202101 | 0.00 | 0.00 | 0.00 |
| 202102 | 0.00 | 0.00 | 0.00 |
| | | <u>0.00</u> | |

| | | | |
|---------------------|--|-----|---|
| TOTAL | | | 0 |
| Divide by 2 | | ÷2 | 0 |
| Beg/End Mo Avg | | | 0 |
| TOTAL | | | 0 |
| Divide by 12 | | ÷12 | 0 |
| Ave Monthly Average | | | 0 |

Prep by: _____ 1st Review: _____

Date: 10/15/2020 Mgr. Review: _____

Avista Utilites

Couer d' Alene Tribe Settlement - Past Storage Deferrals

WASHINGTON AMA RATE YEAR

| <u>PERIOD</u> | | WASHINGTON | | |
|---------------------|------|-------------------|----------|------------------|
| | | Book Cost | Book A/D | Deferred Tax Bal |
| Oct | 2021 | 0 | 0 | 0 |
| Oct | 2022 | 0 | 0 | 0 |
| TOTAL | | 0 | 0 | 0 |
| Divide by 2 | | ÷2 | ÷2 | ÷2 |
| Beg/End Mo Avg | | 0 | 0 | 0 |
| October | 2021 | 0 | 0 | 0 |
| November | 2021 | 0 | 0 | 0 |
| December | 2021 | 0 | 0 | 0 |
| January | 2022 | 0 | 0 | 0 |
| February | 2022 | 0 | 0 | 0 |
| March | 2022 | 0 | 0 | 0 |
| April | 2022 | 0 | 0 | 0 |
| May | 2022 | 0 | 0 | 0 |
| June | 2022 | 0 | 0 | 0 |
| July | 2022 | 0 | 0 | 0 |
| August | 2022 | 0 | 0 | 0 |
| TOTAL | | 0 | 0 | 0 |
| Divide by 12 | | ÷12 | ÷12 | ÷12 |
| Ave Monthly Average | | 0 | 0 | 0 |
| Total AMA Rate Base | | \$0 | | |

Prep by: _____ 1st Review: _____

3.02 E - PF Regulatory Debits and Credits Pg 6

Adjustment No. _____

Workpaper Ref. E-DDC-14

| REGULATORY ASSET | | | | | | | | |
|------------------------|--|---|-----------------------------------|-----------------------------|--------------------------------------|---|--------------------------|--------------------|
| WA | Total | 1/2010 528 | 120 | | | | | |
| Date | Regulatory Asset - Beginning Balance | Total Monthly Amortization Expense (Benefit) | Monthly Entry Regulatory Asset | Accumulated Amortization | Regulatory Asset - Ending Balance | DFIT - Operating Expense (Benefit) | ADFIT - Monthly Entry | ADFIT - Balance |
| DR (CR) | 182382 ED WA | 407382 ED WA | 182382 ED WA | | 186382 ED ID | 410100 ED ID | 283382 ED ID | 283382 ED ID |
| 12/1/2009 | 1,553,547.51 | | | | 1,553,547.51 | | | (543,741.63) |
| 12/31/2009 | 1,553,547.51 | | - | | 1,553,547.51 | - | - | (543,741.63) |
| 1/31/2020 | 139,441.68 | 12,676.52 | (12,676.52) | (1,426,782.35) | 126,765.16 | (4,436.78) | 4,436.78 | (44,367.81) |
| 2/29/2020 | 126,765.16 | 12,676.52 | (12,676.52) | (1,439,458.86) | 114,088.65 | (4,436.78) | 4,436.78 | (39,931.03) |
| 3/31/2020 | 114,088.65 | 12,676.52 | (12,676.52) | (1,452,135.38) | 101,412.13 | (4,436.78) | 4,436.78 | (35,494.25) |
| 4/30/2020 | 101,412.13 | 12,676.52 | (12,676.52) | (1,464,811.90) | 88,735.61 | (4,436.78) | 4,436.78 | (31,057.46) |
| 5/31/2020 | 88,735.61 | 12,676.52 | (12,676.52) | (1,477,488.41) | 76,059.10 | (4,436.78) | 4,436.78 | (26,620.68) |
| 6/30/2020 | 76,059.10 | 12,676.52 | (12,676.52) | (1,490,164.93) | 63,382.58 | (4,436.78) | 4,436.78 | (22,183.90) |
| 7/31/2020 | 63,382.58 | 12,676.52 | (12,676.52) | (1,502,841.45) | 50,706.06 | (4,436.78) | 4,436.78 | (17,747.12) |
| 8/31/2020 | 50,706.06 | 12,676.52 | (12,676.52) | (1,515,517.96) | 38,029.55 | (4,436.78) | 4,436.78 | (13,310.34) |
| 9/30/2020 | 38,029.55 | 12,676.52 | (12,676.52) | (1,528,194.48) | 25,353.03 | (4,436.78) | 4,436.78 | (8,873.56) |
| 10/31/2020 | 25,353.03 | 12,676.52 | (12,676.52) | (1,540,870.99) | 12,676.52 | (4,436.78) | 4,436.78 | (4,436.78) |
| 11/30/2020 | 12,676.52 | 12,676.52 | (12,676.52) | (1,553,547.51) | 0.00 | (4,436.78) | 4,436.78 | 0.00 |
| 12/31/2020 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 1/31/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 2/28/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 3/31/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 4/30/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 5/31/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 6/30/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 7/31/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 8/31/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 9/30/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 10/31/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 11/30/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 12/31/2021 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 1/31/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 2/28/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 3/31/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 4/30/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 5/31/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 6/30/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 7/31/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 8/31/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 9/30/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 10/31/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 11/30/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| 12/31/2022 | 0.00 | - | - | | 0.00 | - | - | 0.00 |
| | | 1,553,547.51 | (1,553,547.51) | | | (543,741.63) | 543,741.63 | |
| Test Period Expense | | - | | | | | | |

Prep by: _____ 1st Review: _____

Date: 10/15/2020 Mgr. Review: _____

Avista Utilities

Couer d' Alene Tribe Settlement - 4e (CDR Fund) Deferral
WASHINGTON AMA RATE YEAR

| <u>PERIOD</u> | | WASHINGTON | | |
|---------------------|------|------------|----------|------------------|
| | | Book Cost | Book A/D | Deferred Tax Bal |
| Oct | 2021 | 0 | 0 | 0 |
| Oct | 2022 | 0 | 0 | 0 |
| TOTAL | | 0 | 0 | 0 |
| Divide by 2 | | ÷2 | ÷2 | ÷2 |
| Beg/End Mo Avg | | 0 | 0 | 0 |
| November | 2021 | 0 | 0 | 0 |
| December | 2021 | 0 | 0 | 0 |
| January | 2022 | 0 | 0 | 0 |
| February | 2022 | 0 | 0 | 0 |
| March | 2022 | 0 | 0 | 0 |
| April | 2022 | 0 | 0 | 0 |
| May | 2022 | 0 | 0 | 0 |
| June | 2022 | 0 | 0 | 0 |
| July | 2022 | 0 | 0 | 0 |
| August | 2022 | 0 | 0 | 0 |
| September | 2022 | 0 | 0 | 0 |
| TOTAL | | 0 | 0 | 0 |
| Divide by 12 | | ÷12 | ÷12 | ÷12 |
| Ave Monthly Average | | 0 | 0 | 0 |

Total AMA Rate Base

\$0

Note: During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

Prep by: _____ 1st Review: _____

3.02 E - PF Regulatory Debits and Credits Pg 8

Adjustment No. _____

Workpaper Ref. E-DDC-16

| REGULATORY ASSET | | | | | | | | | | | |
|---------------------|---|--|------------------------------------|----------------------------|--------------------------------|--------------------------|----------------------------|--|---------------------------------------|-----------------------|-----------------|
| 2009 P/T ratio | 64.42% | | | | | | | | | | |
| WA | Total | 595 | 5.00% | 120 | | | | | | | |
| Date | Monthly Deferral of costs Expense (Benefit) | Total Monthly Amortization Expense (Benefit) | Monthly Interest Expense (Benefit) | Accumulated Deferral Asset | Monthly Entry Regulatory Asset | Accumulated Amortization | Regulatory Asset - Balance | DFIT - Operating Expense (Benefit) (1) | DFIT - Nonoperating Expense (Benefit) | ADFIT - Monthly Entry | ADFIT - Balance |
| DR (CR) | 407424 ED WA | 407324 ED WA | 419324 ED WA | | 182324 ED WA | | 182324 ED WA | 410100 ED WA | 410200 ZZ ZZ | 283324 ED WA | 283324 ED WA |
| 1/31/2020 | | 922.09 | | | (922.09) | (103,514.11) | 9,220.90 | | | | |
| 2/29/2020 | | 922.09 | | | (922.09) | (104,436.20) | 8,298.81 | | | | |
| 3/31/2020 | | 922.09 | | | (922.09) | (105,358.29) | 7,376.72 | | | | |
| 4/30/2020 | | 922.09 | | | (922.09) | (106,280.38) | 6,454.63 | | | | |
| 5/31/2020 | | 922.09 | | | (922.09) | (107,202.47) | 5,532.54 | | | | |
| 6/30/2020 | | 922.09 | | | (922.09) | (108,124.56) | 4,610.45 | | | | |
| 7/31/2020 | | 922.09 | | | (922.09) | (109,046.66) | 3,688.36 | | | | |
| 8/31/2020 | | 922.09 | | | (922.09) | (109,968.75) | 2,766.27 | | | | |
| 9/30/2020 | | 922.09 | | | (922.09) | (110,890.84) | 1,844.18 | | | | |
| 10/31/2020 | | 922.09 | | | (922.09) | (111,812.93) | 922.09 | | | | |
| 11/30/2020 | | 922.09 | | | (922.09) | (112,735.02) | 0.00 | | | | |
| 12/31/2020 | | - | | | - | | 0.00 | | | | |
| 1/31/2021 | | - | | | - | | 0.00 | | | | |
| 2/28/2021 | | - | | | - | | 0.00 | | | | |
| 3/31/2021 | | - | | | - | | 0.00 | | | | |
| 4/30/2021 | | - | | | - | | 0.00 | | | | |
| 5/31/2021 | | - | | | - | | 0.00 | | | | |
| 6/30/2021 | | - | | | - | | 0.00 | | | | |
| 7/31/2021 | | - | | | - | | 0.00 | | | | |
| 8/31/2021 | | - | | | - | | 0.00 | | | | |
| 9/30/2021 | | - | | | - | | 0.00 | | | | |
| 10/31/2021 | | - | | | - | | 0.00 | | | | |
| 11/30/2021 | | - | | | - | | 0.00 | | | | |
| 12/31/2021 | | - | | | - | | 0.00 | | | | |
| 1/31/2022 | | - | | | - | | 0.00 | | | | |
| 2/28/2022 | | - | | | - | | 0.00 | | | | |
| 3/31/2022 | | - | | | - | | 0.00 | | | | |
| 4/30/2022 | | - | | | - | | 0.00 | | | | |
| 5/31/2022 | | - | | | - | | 0.00 | | | | |
| 6/30/2022 | | - | | | - | | 0.00 | | | | |
| 7/31/2022 | | - | | | - | | 0.00 | | | | |
| 8/31/2022 | | - | | | - | | 0.00 | | | | |
| 9/30/2022 | | - | | | - | | 0.00 | | | | |
| 10/31/2022 | | - | | | - | | 0.00 | | | | |
| 11/30/2022 | | - | | | - | | 0.00 | | | | |
| 12/31/2022 | | - | | | - | | 0.00 | | | | |
| | (32,210.01) | 112,735.02 | (80,525.01) | | 0.00 | | | - | - | - | |
| Test Period Expense | | - | | | | | | | | | |

Prep by: _____ 1st Review: _____

Date: 10/15/2020 Mgr. Review: _____

Avista Utilites

Spokane River Relicensing - Capital Costs Deferrals

WASHINGTON AMA RATE YEAR

| <u>PERIOD</u> | | WASHINGTON | | |
|---------------------|------|-------------------|----------|------------------|
| | | Book Cost | Book A/D | Deferred Tax Bal |
| Oct | 2021 | 0 | 0 | 0 |
| Oct | 2022 | 0 | 0 | 0 |
| TOTAL | | 0 | 0 | 0 |
| Divide by 2 | | ÷2 | ÷2 | ÷2 |
| Beg/End Mo Avg | | 0 | 0 | 0 |
| November | 2021 | 0 | 0 | 0 |
| December | 2021 | 0 | 0 | 0 |
| January | 2022 | 0 | 0 | 0 |
| February | 2022 | 0 | 0 | 0 |
| March | 2022 | 0 | 0 | 0 |
| April | 2022 | 0 | 0 | 0 |
| May | 2022 | 0 | 0 | 0 |
| June | 2022 | 0 | 0 | 0 |
| July | 2022 | 0 | 0 | 0 |
| August | 2022 | 0 | 0 | 0 |
| September | 2022 | 0 | 0 | 0 |
| TOTAL | | 0 | 0 | 0 |
| Divide by 12 | | ÷12 | ÷12 | ÷12 |
| Ave Monthly Average | | 0 | 0 | 0 |
| Total AMA Rate Base | | \$0 | | |

Prep by: _____ 1st Review: _____

3.02 E - PF Regulatory Debits and Credits Pg 10

Adjustment No. _____

Workpaper Ref. E-DDC-18

| REGULATORY ASSET | | | | | | | | | | | |
|---------------------|--|--|------------------------------------|----------------------------|--------------------------------|--------------------------|----------------------------|------------------------------------|---------------------------------------|-----------------------|-----------------|
| 2009 P/T ratio | 64.59% | | 593 | Months to Amortize | | 120 | | | | | |
| WA | Total | | 5.00% | Interest rate | | | | | | | |
| Date | Monthly Deferral of Fixed Asset Amortization Expense (Benefit) | Total Monthly Amortization Expense (Benefit) | Monthly Interest Expense (Benefit) | Accumulated Deferral Asset | Monthly Entry Regulatory Asset | Accumulated Amortization | Regulatory Asset - Balance | DFIT - Operating Expense (Benefit) | DFIT - Nonoperating Expense (Benefit) | ADFIT - Monthly Entry | ADFIT - Balance |
| DR (CR) | 407422 ED WA | 407322 ED WA | 419322 ED WA | | 182322 ED WA | | 182322 ED WA | 410100 ED WA | 410200 ZZ ZZ | 283322 ED WA | 283322 ED WA |
| Deferral | | | | | | | - | | | | |
| 1/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (682,405.08) | 60,783.56 | (2,127.42) | - | 2,127.42 | (21,274.24) |
| 2/29/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (688,483.43) | 54,705.20 | (2,127.42) | - | 2,127.42 | (19,146.82) |
| 3/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (694,561.79) | 48,626.85 | (2,127.42) | - | 2,127.42 | (17,019.40) |
| 4/30/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (700,640.14) | 42,548.49 | (2,127.42) | - | 2,127.42 | (14,891.97) |
| 5/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (706,718.50) | 36,470.13 | (2,127.42) | - | 2,127.42 | (12,764.55) |
| 6/30/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (712,796.86) | 30,391.78 | (2,127.42) | - | 2,127.42 | (10,637.12) |
| 7/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (718,875.21) | 24,313.42 | (2,127.42) | - | 2,127.42 | (8,509.70) |
| 8/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (724,953.57) | 18,235.07 | (2,127.42) | - | 2,127.42 | (6,382.27) |
| 9/30/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (731,031.92) | 12,156.71 | (2,127.42) | - | 2,127.42 | (4,254.85) |
| 10/31/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (737,110.28) | 6,078.36 | (2,127.42) | - | 2,127.42 | (2,127.42) |
| 11/30/2020 | | 6,078.36 | | 200,062.55 | (6,078.36) | (743,188.63) | (0.00) | (2,127.42) | - | 2,127.42 | (0.00) |
| 12/31/2020 | | - | | | | - | - | | | | - |
| 1/31/2021 | | - | | | | - | - | | | | - |
| 2/28/2021 | | - | | | | - | - | | | | - |
| 3/31/2021 | | - | | | | - | - | | | | - |
| 4/30/2021 | | - | | | | - | - | | | | - |
| 5/31/2021 | | - | | | | - | - | | | | - |
| 6/30/2021 | | - | | | | - | - | | | | - |
| 7/31/2021 | | - | | | | - | - | | | | - |
| 8/31/2021 | | - | | | | - | - | | | | - |
| 9/30/2021 | | - | | | | - | - | | | | - |
| 10/31/2021 | | - | | | | - | - | | | | - |
| 11/30/2021 | | - | | | | - | - | | | | - |
| 12/31/2021 | | - | | | | - | - | | | | - |
| 1/31/2022 | | - | | | | - | - | | | | - |
| 2/28/2022 | | - | | | | - | - | | | | - |
| 3/31/2022 | | - | | | | - | - | | | | - |
| 4/30/2022 | | - | | | | - | - | | | | - |
| 5/31/2022 | | - | | | | - | - | | | | - |
| 6/30/2022 | | - | | | | - | - | | | | - |
| 7/31/2022 | | - | | | | - | - | | | | - |
| 8/31/2022 | | - | | | | - | - | | | | - |
| 9/30/2022 | | - | | | | - | - | | | | - |
| 10/31/2022 | | - | | | | - | - | | | | - |
| 11/30/2022 | | - | | | | - | - | | | | - |
| 12/31/2022 | | - | | | | - | - | | | | - |
| | (201,315.82) | 743,188.64 | (541,872.82) | | (0.00) | | | (189,655.49) | 189,655.49 | (0.00) | |
| Test Period Expense | | - | | | | | | | | | |

Prep by: _____ 1st Review: _____

Avista Utilites

Spokane River Relicensing - PM&E Deferral
WASHINGTON AMA RATE YEAR

| <u>PERIOD</u> | | WASHINGTON | | |
|---------------------|------|-------------------|----------|------------------|
| | | Book Cost | Book A/D | Deferred Tax Bal |
| Oct | 2021 | 0 | 0 | 0 |
| Oct | 2022 | 0 | 0 | 0 |
| TOTAL | | 0 | 0 | 0 |
| Divide by 2 | | ÷2 | ÷2 | ÷2 |
| Beg/End Mo Avg | | 0 | 0 | 0 |
| November | 2021 | 0 | 0 | 0 |
| December | 2021 | 0 | 0 | 0 |
| January | 2022 | 0 | 0 | 0 |
| February | 2022 | 0 | 0 | 0 |
| March | 2022 | 0 | 0 | 0 |
| April | 2022 | 0 | 0 | 0 |
| May | 2022 | 0 | 0 | 0 |
| June | 2022 | 0 | 0 | 0 |
| July | 2022 | 0 | 0 | 0 |
| August | 2022 | 0 | 0 | 0 |
| September | 2022 | 0 | 0 | 0 |
| TOTAL | | 0 | 0 | 0 |
| Divide by 12 | | ÷12 | ÷12 | ÷12 |
| Ave Monthly Average | | 0 | 0 | 0 |

Total 2019 AMA Rate Base

\$0

Prep by: _____ 1st Review: _____

3.02 E - PF Regulatory Debits and Credits Pg 12

Adjustment No. _____

Workpaper Ref. E-DDC-20

| REGULATORY ASSET | | | | | | | | | | |
|---------------------|---|--|------------------------------------|--------------------------------|--------------------------|----------------------------|------------------------------------|---------------------------------------|-----------------------|-----------------|
| 2009 P/T ratio | 64.59% | | 593 | Months to Amortize | | 120 | | | | |
| WA | Total | | 5.00% | | | | | | | |
| Date | Monthly Deferral of costs Expense (Benefit) | Total Monthly Amortization Expense (Benefit) | Monthly Interest Expense (Benefit) | Monthly Entry Regulatory Asset | Accumulated Amortization | Regulatory Asset - Balance | DFIT - Operating Expense (Benefit) | DFIT - Nonoperating Expense (Benefit) | ADFIT - Monthly Entry | ADFIT - Balance |
| DR (CR) | 184997 ZZ ZZ 184998 ZZ ZZ | 537000 ED WA | 419323 ED WA | 182323 ED WA | | 182323 ED WA | 410100 ED WA | 410200 ZZ ZZ | 283323 ED WA | 283323 ED WA |
| 1/31/2010 | (28,504.54) | | (59.38) | 28,563.92 | | 471,913.70 | 9,976.59 | 20.78 | (9,997.37) | (165,169.80) |
| 1/31/2020 | | 3,859.67 | | (3,859.67) | (433,317.05) | 38,596.65 | (1,350.88) | - | 1,350.88 | (13,508.83) |
| 2/29/2020 | | 3,859.67 | | (3,859.67) | (437,176.71) | 34,736.99 | (1,350.88) | - | 1,350.88 | (12,157.95) |
| 3/31/2020 | | 3,859.67 | | (3,859.67) | (441,036.38) | 30,877.32 | (1,350.88) | - | 1,350.88 | (10,807.06) |
| 4/30/2020 | | 3,859.67 | | (3,859.67) | (444,896.04) | 27,017.66 | (1,350.88) | - | 1,350.88 | (9,456.18) |
| 5/31/2020 | | 3,859.67 | | (3,859.67) | (448,755.71) | 23,157.99 | (1,350.88) | - | 1,350.88 | (8,105.30) |
| 6/30/2020 | | 3,859.67 | | (3,859.67) | (452,615.37) | 19,298.33 | (1,350.88) | - | 1,350.88 | (6,754.41) |
| 7/31/2020 | | 3,859.67 | | (3,859.67) | (456,475.04) | 15,438.66 | (1,350.88) | - | 1,350.88 | (5,403.53) |
| 8/31/2020 | | 3,859.67 | | (3,859.67) | (460,334.70) | 11,579.00 | (1,350.88) | - | 1,350.88 | (4,052.65) |
| 9/30/2020 | | 3,859.67 | | (3,859.67) | (464,194.37) | 7,719.33 | (1,350.88) | - | 1,350.88 | (2,701.77) |
| 10/31/2020 | | 3,859.67 | | (3,859.67) | (468,054.03) | 3,859.67 | (1,350.88) | - | 1,350.88 | (1,350.88) |
| 11/30/2020 | | 3,859.67 | | (3,859.67) | (471,913.70) | (0.00) | (1,350.88) | - | 1,350.88 | (0.00) |
| 12/31/2020 | | - | | - | | - | | | | - |
| 1/31/2021 | | - | | - | | - | | | | - |
| 2/28/2021 | | - | | - | | - | | | | - |
| 3/31/2021 | | - | | - | | - | | | | - |
| 4/30/2021 | | - | | - | | - | | | | - |
| 5/31/2021 | | - | | - | | - | | | | - |
| 6/30/2021 | | - | | - | | - | | | | - |
| 7/31/2021 | | - | | - | | - | | | | - |
| 8/31/2021 | | - | | - | | - | | | | - |
| 9/30/2021 | | - | | - | | - | | | | - |
| 10/31/2021 | | - | | - | | - | | | | - |
| 11/30/2021 | | - | | - | | - | | | | - |
| 12/31/2021 | | - | | - | | - | | | | - |
| 1/31/2022 | | - | | - | | - | | | | - |
| 2/28/2022 | | - | | - | | - | | | | - |
| 3/31/2022 | | - | | - | | - | | | | - |
| 4/30/2022 | | - | | - | | - | | | | - |
| 5/31/2022 | | - | | - | | - | | | | - |
| 6/30/2022 | | - | | - | | - | | | | - |
| 7/31/2022 | | - | | - | | - | | | | - |
| 8/31/2022 | | - | | - | | - | | | | - |
| 9/30/2022 | | - | | - | | - | | | | - |
| 10/31/2022 | | - | | - | | - | | | | - |
| 11/30/2022 | | - | | - | | - | | | | - |
| 12/31/2022 | | - | | - | | - | | | | - |
| | (468,587.15) | 471,913.70 | (3,326.55) | (0.00) | | | (1,164.29) | 1,164.29 | (0.00) | |
| Test Period Expense | | - | | | | | | | | |

Avista Utilites
 Montana Settlement Lease Payment
Washington AMA Rate Year

| PERIOD | WASHINGTON | |
|---------------------|-------------------------|-------------------------|
| | Deferred Balance 186360 | Deferred Tax Bal 283365 |
| Oct 2021 | 0 | 0 |
| Oct 2022 | 0 | 0 |
| TOTAL | 0 | 0 |
| Divide by 2 | ÷2 | ÷2 |
| Beg/End Mo Avg | 0 | 0 |
| November 2021 | 0 | 0 |
| December 2021 | 0 | 0 |
| January 2022 | 0 | 0 |
| February 2022 | 0 | 0 |
| March 2022 | 0 | 0 |
| April 2022 | 0 | 0 |
| May 2022 | 0 | 0 |
| June 2022 | 0 | 0 |
| July 2022 | 0 | 0 |
| August 2022 | 0 | 0 |
| September 2022 | 0 | 0 |
| TOTAL | 0 | 0 |
| Divide by 12 | ÷12 | ÷12 |
| Ave Monthly Average | 0 | 0 |

Total AMA Rate Base **\$0**

| Annual Expense | TOTAL | WA | ID |
|-----------------------------|--------------|-------------------|--------------|
| Test Year: | | | |
| Annual Payment | | | |
| (2019 Expense) | \$ 4,983,557 | \$ 3,271,207 | \$ 1,712,350 |
| Payment Rent Year 2021/22 | \$ 5,406,015 | \$ 3,548,508 | \$ 1,857,507 |
| Total Annual Expense | \$ 422,457 | \$ 277,301 | \$ 145,156 |

Both the Annual Payment and Amortization Expense are booked to Account 540100.

Prep by: _____ 1st Review: _____

3.02 E - PF Regulatory Debits and Credits Pg 14

Adjustment No. _____

Workpaper Ref. E-DDC-22

Avista Utilites

Montana Settlement Lease Payment

Annual Expense

| Rent Year | Payment Date | Base Rent | CPI Annual | | WA Allocation | ID Allocation | WA Rent | ID Rent | |
|-----------|---------------|--------------|---------------|--------------------|-----------------|---------------|---------------|---------------|-----------------|
| | | | Average Index | Annual Rent | | | | | |
| 2007 | February 2008 | \$ 4,000,000 | 1 | \$ 4,000,000 | 65.83% | 34.17% | \$ 2,633,200 | \$ 1,366,800 | |
| 2008 | February 2009 | \$ 4,000,000 | 1.0428 | \$ 4,171,200 | 64.59% | 35.41% | \$ 2,694,178 | \$ 1,477,022 | |
| 2009 | February 2010 | \$ 4,000,000 | 1.0431 | \$ 4,172,400 | 64.42% | 35.58% | \$ 2,687,860 | \$ 1,484,540 | |
| 2010 | February 2011 | \$ 4,000,000 | 1.0705 | \$ 4,282,000 | 64.87% | 35.13% | \$ 2,777,733 | \$ 1,504,267 | |
| 2011 | February 2012 | \$ 4,000,000 | 1.0880 | \$ 4,352,000 | 65.16% | 34.84% | \$ 2,835,763 | \$ 1,516,237 | |
| 2012 | February 2013 | \$ 4,000,000 | 1.1198 | \$ 4,479,200 | 65.24% | 34.76% | \$ 2,922,230 | \$ 1,556,970 | |
| 2013 | February 2014 | \$ 4,000,000 | 1.138 | \$ 4,552,000 | 65.01% | 34.99% | \$ 2,959,255 | \$ 1,592,745 | |
| 2014 | February 2015 | \$ 4,000,000 | 1.1552 | \$ 4,620,800 | 65.19% | 34.81% | \$ 3,012,300 | \$ 1,608,500 | |
| 2015 | February 2016 | \$ 4,000,000 | 1.1743 | \$ 4,697,200 | 64.71% | 35.29% | \$ 3,039,558 | \$ 1,657,642 | |
| 2016 | February 2017 | \$ 4,000,000 | 1.1349 | \$ 4,539,600 | 65.73% | 34.27% | \$ 2,983,879 | \$ 1,555,721 | |
| 2017 | February 2018 | \$ 4,000,000 | 1.2155 | \$ 4,861,800 | 65.73% | 34.27% | \$ 3,195,598 | \$ 1,666,202 | |
| 2018 | February 2019 | \$ 4,000,000 | 1.2245 | \$ 4,898,000 | 65.35% | 34.65% | \$ 3,200,843 | \$ 1,697,157 | |
| 2019 | February 2020 | \$ 4,000,000 | 1.2459 | \$ 4,983,557 | 65.64% | 34.36% | \$ 3,271,207 | \$ 1,712,350 | |
| 2020 | February 2021 | \$ 4,000,000 | 1.2833 | \$ 5,133,064 | 65.64% | 34.36% | \$ 3,369,343 | \$ 1,763,721 | |
| 2021 | February 2022 | \$ 4,000,000 | 1.3218 | \$ 5,287,056 | 65.64% | 34.36% | \$ 3,470,424 | \$ 1,816,632 | |
| 2022 | February 2023 | \$ 4,000,000 | 1.3614 | \$ 5,445,668 | 65.64% | 34.36% | \$ 3,574,536 | \$ 1,871,131 | |
| | | | | | | | \$ 41,582,948 | \$ 22,159,873 | |
| | | | | Prorated Rate Year | \$ 5,406,014.73 | 65.64% | 34.36% | \$ 3,548,508 | \$ 1,857,506.66 |

Future year CPI's are increased by 3%.

Note: The existing 10-Year term of the lease payments agreed to expired at the end of 2016; however, the Mt Trust Fund Settlement payments will continue as the lease payment obligation is negotiated through future settlement discussions. Therefore the expected 2020 lease payment expense has been included above.

Prep by: _____ 1st Review: _____

Date: 10/15/2020 Mgr. Review: _____

3.02 E - PF Regulatory Debits and Credits Pg 15

Adjustment No. _____

Workpaper Ref. E-DDC-27

**AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2019**

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

| PERIOD | | TOTAL | | | ELECTRIC | | | TOTAL | GAS | | |
|----------------------------|--------------|----------------------|--------------|--------------|-----------|------------|----------------------|--------|-----------|------------|--|
| | | Customer Advance Bal | EDWA Wash | EDID Idaho | EDWA Wash | EDID Idaho | Customer Advance Bal | | GDWA Wash | GDID Idaho | |
| | | 252000 | 252000 | 252000 | | | 252000 | 252000 | 252000 | | |
| | Dec 2018 | (2,139,174) | (1,018,716) | (1,120,458) | (14,835) | (11,804) | (3,031) | | | | |
| | Dec 2019 | (2,083,490) | (826,598) | (1,256,892) | (11,804) | (11,804) | 0 | | | | |
| TOTAL | | (4,222,664) | (1,845,314) | (2,377,350) | (26,639) | (23,608) | (3,031) | | | | |
| | Divide by 2 | ±2 | ±2 | ±2 | ±2 | ±2 | ±2 | | | | |
| Beg/End Mo Avg | | (2,111,332) | (922,657) | (1,188,675) | (13,320) | (11,804) | (1,516) | | | | |
| | Jan 2019 | (2,227,530) | (1,009,696) | (1,217,834) | (14,835) | (11,804) | (3,031) | | | | |
| | Feb 2019 | (2,174,806) | (1,008,408) | (1,166,398) | (14,498) | (11,804) | (2,694) | | | | |
| | Mar 2019 | (2,141,982) | (1,008,408) | (1,133,574) | (14,498) | (11,804) | (2,694) | | | | |
| | Apr 2019 | (2,148,199) | (1,024,614) | (1,123,585) | (14,498) | (11,804) | (2,694) | | | | |
| | May 2019 | (2,121,406) | (986,454) | (1,134,952) | (14,498) | (11,804) | (2,694) | | | | |
| | Jun 2019 | (2,139,921) | (976,302) | (1,163,619) | (13,825) | (11,804) | (2,021) | | | | |
| | Jul 2019 | (2,028,398) | (900,914) | (1,127,484) | (13,825) | (11,804) | (2,021) | | | | |
| | Aug 2019 | (2,085,674) | (900,914) | (1,184,760) | (13,825) | (11,804) | (2,021) | | | | |
| | Sep 2019 | (2,002,644) | (839,914) | (1,162,730) | (13,825) | (11,804) | (2,021) | | | | |
| | Oct 2019 | (1,994,016) | (803,054) | (1,190,962) | (11,804) | (9,783) | (2,021) | | | | |
| | Nov 2019 | (2,081,091) | (803,054) | (1,278,037) | (11,804) | (11,804) | 0 | | | | |
| TOTAL | | (25,256,999) | (11,184,389) | (14,072,610) | (165,055) | (139,627) | (25,428) | | | | |
| | Divide by 12 | ÷12 | ÷12 | ÷12 | ÷12 | ÷12 | ÷12 | | | | |
| Ave Monthly Average | | (2,104,750) | (932,032) | (1,172,718) | (13,755) | (11,636) | (2,119) | | | | |

| PERIOD | | TOTAL | | ELECTRIC | | GAS | |
|----------------------------|--------------|----------------------|---------|----------|---------|---------|--------|
| | | Customer Advance Bal | 252000 | Wash | Idaho | Wash | Idaho |
| | | 252000 | 252000 | 252000 | 252000 | 252000 | 252000 |
| | Dec 2018 | 0 | | | | | |
| | Dec 2019 | 0 | | | | | |
| TOTAL | | 0 | | | | | |
| | Divide by 2 | ±2 | | | | | |
| Beg/End Mo Avg | | 0 | | | | | |
| | Jan 2019 | 0 | | | | | |
| | Feb 2019 | 0 | | | | | |
| | Mar 2019 | 0 | | | | | |
| | Apr 2019 | 0 | | | | | |
| | May 2019 | 0 | | | | | |
| | Jun 2019 | 0 | | | | | |
| | Jul 2019 | 0 | | | | | |
| | Aug 2019 | 2,649 | | | | | |
| | Sep 2019 | (162) | | | | | |
| | Oct 2019 | (209,224) | | | | | |
| | Nov 2019 | 0 | | | | | |
| TOTAL | | (206,737) | | | | | |
| | Divide by 12 | ÷12 | | | | | |
| Ave Monthly Average | | (17,228) | | | | | |
| | | (14,866) | (6,941) | (3,539) | (2,939) | (1,447) | |

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

| Elec | Plant | Distribution | | Unassigned Advances Account 252000 |
|------|--------------|---------------|------------|------------------------------------|
| | | Percentage | Percentage | |
| Elec | WA | 1,194,476,413 | 40.29% | (6,941) |
| | ID | 608,900,784 | 20.54% | (3,539) |
| Gas | WA | 505,863,539 | 17.06% | (2,939) |
| | ID | 248,944,310 | 8.40% | (1,447) |
| Gas | OR | 406,569,678 | 13.71% | (2,362) |
| | TOTAL | 2,964,754,724 | 100.0% | (17,228) |

RECAP

| Account Number | TOTAL | ELECTRIC | | GAS | |
|----------------|----------------------|--------------------|----------------------|-------------------|------------------|
| | | Washington | Idaho | Washington | Idaho |
| 252000 CDAA | (14,866) | (6,941) | (3,539) | (2,939) | (1,447) |
| 252000 ED | (2,104,750) | (932,032) | (1,172,718) | | |
| 252000 GD | (13,755) | | | (11,636) | (2,119) |
| TOTALS | (\$2,133,371) | (\$938,973) | (\$1,176,257) | (\$14,575) | (\$3,566) |

Prep by: _____ 1st Review: _____

Date: 10/15/2020 Mgr. Review: _____

3.02 E - PF Regulatory Debits and Credits Pg 16

Adjustment No. _____

Workpaper Ref. E-DDC-28

| Ferc Acct:252000 Service:ED Jurisdiction:ID | | | |
|---|-------------------|---------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | (1,120,458.26) | (97,376.00) | (1,217,834.26) |
| 201902 | (1,217,834.26) | 51,436.00 | (1,166,398.26) |
| 201903 | (1,166,398.26) | 32,824.12 | (1,133,574.14) |
| 201904 | (1,133,574.14) | 9,989.00 | (1,123,585.14) |
| 201905 | (1,123,585.14) | (11,366.38) | (1,134,951.52) |
| 201906 | (1,134,951.52) | (28,667.00) | (1,163,618.52) |
| 201907 | (1,163,618.52) | 36,134.32 | (1,127,484.20) |
| 201908 | (1,127,484.20) | (57,275.94) | (1,184,760.14) |
| 201909 | (1,184,760.14) | 22,030.00 | (1,162,730.14) |
| 201910 | (1,162,730.14) | (28,232.00) | (1,190,962.14) |
| 201911 | (1,190,962.14) | (87,075.00) | (1,278,037.14) |
| 201912 | (1,278,037.14) | 21,145.00 | (1,256,892.14) |
| | | (136,433.88) | |

| Ferc Acct:252000 Service:ED Jurisdiction:WA | | | |
|---|-------------------|-------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | (1,018,716.00) | 9,020.00 | (1,009,696.00) |
| 201902 | (1,009,696.00) | 1,288.00 | (1,008,408.00) |
| 201903 | (1,008,408.00) | 0.00 | (1,008,408.00) |
| 201904 | (1,008,408.00) | (16,206.00) | (1,024,614.00) |
| 201905 | (1,024,614.00) | 38,160.00 | (986,454.00) |
| 201906 | (986,454.00) | 10,152.00 | (976,302.00) |
| 201907 | (976,302.00) | 75,388.00 | (900,914.00) |
| 201908 | (900,914.00) | | (900,914.00) |
| 201909 | (900,914.00) | 61,000.00 | (839,914.00) |
| 201910 | (839,914.00) | 36,860.00 | (803,054.00) |
| 201911 | (803,054.00) | | (803,054.00) |
| 201912 | (803,054.00) | (23,544.00) | (826,598.00) |
| | | 192,118.00 | |

| Ferc Acct:252000 Service:GD Jurisdiction:ID | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | (3,031.20) | | (3,031.20) |
| 201902 | (3,031.20) | 336.80 | (2,694.40) |
| 201903 | (2,694.40) | | (2,694.40) |
| 201904 | (2,694.40) | | (2,694.40) |
| 201905 | (2,694.40) | | (2,694.40) |
| 201906 | (2,694.40) | 673.60 | (2,020.80) |
| 201907 | (2,020.80) | | (2,020.80) |
| 201908 | (2,020.80) | | (2,020.80) |
| 201909 | (2,020.80) | | (2,020.80) |
| 201910 | (2,020.80) | | (2,020.80) |
| 201911 | (2,020.80) | 2,020.80 | 0.00 |
| 201912 | 0.00 | | 0.00 |
| | | 3,031.20 | |

| Ferc Acct:252000 Service:GD Jurisdiction:WA | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | (11,804.07) | | (11,804.07) |
| 201902 | (11,804.07) | | (11,804.07) |
| 201903 | (11,804.07) | | (11,804.07) |
| 201904 | (11,804.07) | | (11,804.07) |
| 201905 | (11,804.07) | | (11,804.07) |
| 201906 | (11,804.07) | | (11,804.07) |
| 201907 | (11,804.07) | | (11,804.07) |
| 201908 | (11,804.07) | | (11,804.07) |
| 201909 | (11,804.07) | | (11,804.07) |
| 201910 | (11,804.07) | 2,020.80 | (9,783.27) |
| 201911 | (9,783.27) | (2,020.80) | (11,804.07) |
| 201912 | (11,804.07) | | (11,804.07) |
| | | 0.00 | |

| Ferc Acct:252000 Service:CD Jurisdiction:AA | | | |
|---|-------------------|------------------|----------------|
| Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P | | | |
| Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
| 201901 | 0.00 | 0.00 | 0.00 |
| 201902 | 0.00 | 0.00 | 0.00 |
| 201903 | 0.00 | 0.00 | 0.00 |
| 201904 | 0.00 | 0.00 | 0.00 |
| 201905 | 0.00 | 0.00 | 0.00 |
| 201906 | 0.00 | 0.00 | 0.00 |
| 201907 | 0.00 | 0.00 | 0.00 |
| 201908 | 0.00 | 2,649.40 | 2,649.40 |
| 201909 | 2,649.40 | (2,811.23) | (161.83) |
| 201910 | (161.83) | (209,061.97) | (209,223.80) |
| 201911 | (209,223.80) | 209,223.80 | 0.00 |
| 201912 | 0.00 | 0.00 | 0.00 |
| | | 0.00 | |

Prep by: _____ 1st Review: _____

Date: 10/15/2020 Mgr. Review: _____

AVISTA UTILITIES
Washington Customer Deposits

| Date | No. of Accounts | Deposits Held |
|------------|-----------------|---------------|
| 12/31/2018 | 9,330 | 2,522,232.00 |
| 1/31/2019 | 9,408 | 2,530,422.33 |
| 2/28/2019 | 9,377 | 2,552,701.93 |
| 3/31/2019 | 9,393 | 2,541,602.24 |
| 4/30/2019 | 9,521 | 2,541,530.25 |
| 5/31/2019 | 9,583 | 2,557,639.85 |
| 6/30/2019 | 9,642 | 2,533,438.43 |
| 7/31/2019 | 9,661 | 2,537,851.61 |
| 8/31/2019 | 9,873 | 2,554,452.25 |
| 9/30/2019 | 10,038 | 2,580,404.96 |
| 10/31/2019 | 10,306 | 2,589,256.27 |
| 11/30/2019 | 10,509 | 2,660,500.06 |
| 12/31/2019 | 10,754 | 2,712,276.86 |

(Dec 2018 + Dec 2019) / 2 \$2,617,254.43

AMA Deposits \$2,566,421.22

Allocate WA Deposits to Service (1):

| | | |
|--------------|---------|------------------------------|
| WA Electric | 77.874% | \$1,998,574.86 |
| WA Gas | 22.126% | \$567,846.36 |
| TOTAL | | <u>\$2,566,421.22</u> |

| For Commission Basis Historical 2019 Rate | |
|---|-----------------------------|
| <u>Int. Rate Per WAC for 2020</u> | <u>Allocate to Service:</u> |
| 2.57% | \$51,363.37 |
| 2.57% | \$14,593.65 |
| | <u>\$65,957.03</u> |

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: _____ 1st Review: _____

Date: 10/15/2020 Mgr. Review: _____

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| ELECTRIC OPERATING STATEMENT | E-OPS-12A |
| For Twelve Months Ended December 31, 2019 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|--------------------|---------|---|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|-----------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| E-DEPX | | Depreciation Expense-General | 2,874,880 | 19,472,730 | 22,347,610 | 2,109,532 | 13,472,987 | 15,582,519 | 765,348 | 5,999,743 | 6,765,091 |
| E-AMTX | | Amortization Expense-General Plant - 303000 | 0 | 471,578 | 471,578 | 0 | 326,011 | 326,011 | 0 | 145,567 | 145,567 |
| E-AMTX | | Amortization Expense-Miscellaneous IT Intangible | 3,117,984 | 23,907,139 | 27,025,123 | 3,111,915 | 16,541,110 | 19,653,025 | 6,069 | 7,366,029 | 7,372,098 |
| E-AMTX | | Amortization Expense-General Plant - 390200, 396200 | 0 | 47,439 | 47,439 | 0 | 32,822 | 32,822 | 0 | 14,617 | 14,617 |
| 99 | 407229 | Idaho Earnings Test Amortization | (1,446) | 0 | (1,446) | 0 | 0 | 0 | (1,446) | 0 | (1,446) |
| 99 | 407230 | Tax Reform Amortization | (8,086,859) | 0 | (8,086,859) | (3,914,140) | 0 | (3,914,140) | (4,172,719) | 0 | (4,172,719) |
| 99 | 407311 | Regulatory Debit - AFUDC Amortization | 186,418 | 929,275 | 1,115,693 | 148,445 | 625,746 | 774,191 | 37,973 | 303,529 | 341,502 |
| 99 | 407319 | AFUDC Equity DFIT Deferral | 1,121,645 | 0 | 1,121,645 | 778,866 | 0 | 778,866 | 342,779 | 0 | 342,779 |
| 99 | 407332 | Existing Meters Excess Deprec. Deferral | 752,825 | 0 | 752,825 | 752,825 | 0 | 752,825 | 0 | 0 | 0 |
| 99 | 407414 | Regulatory Credit - Deferral - FISERVE | (1,053,930) | 0 | (1,053,930) | (711,613) | 0 | (711,613) | (342,317) | 0 | (342,317) |
| 99 | 407436 | Regulatory Credit - AMI | (6,697,703) | 0 | (6,697,703) | (6,697,703) | 0 | (6,697,703) | 0 | 0 | 0 |
| 99 | 407468 | Project Compass Deferral - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ALLOCATION RATIOS: | | | | | | | | | | | |
| E-ALL | 1 | Production/Transmission Ratio | | 100.000% | | | 65.640% | | | 34.360% | |
| E-ALL | 2 | Number of Customers - AMA | | 100.000% | | | 65.533% | | | 34.467% | |
| E-ALL | 3 | Direct Distribution Operating Expense | | 100.000% | | | 69.382% | | | 30.618% | |
| E-ALL | 4 | Jurisdictional 4-Factor Ratio | | 100.000% | | | 69.189% | | | 30.811% | |
| E-ALL | 99 | Not Allocated | | 0.000% | | | 0.000% | | | 0.000% | |

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

| Line No. | DESCRIPTION | Pro Forma ARAM DFIT E-ARAM |
|--------------------------------|-------------------------------------|-------------------------------------|
| | Adjustment Number | 3.03 |
| | Workpaper Reference | E-ARAM |
| 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 | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | - |
| 25 | Total Electric Expenses | - |
| 26 | OPERATING INCOME BEFORE FIT | - |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | - |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | (500) |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$500 |
| 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 |

ARAM Amortization in Historical Test Year

Source: FIT_DFIT Expense Adjustment 2.06 3) Reconcile 2019 SCH Ms to DFIT Expense

| 2019 | Total FT | Other FT | ARAM FT | FAS 106 FT | Total FT | E | GN | GS | WA E | ID E | WA G | ID G | OR G | WA E | ID E | WA G | ID G | OR G |
|--------------------|-------------|-----------|--------------|------------|-------------|----------|----------|----------|---------|---------|---------|---------|----------|-------------|-------------|-----------|-----------|-----------|
| 1 Electric | (3,599,988) | 346,174 | (3,946,162) | 226,731 | (3,373,257) | 100.000% | | | 67.337% | 32.663% | | | | (2,271,450) | (1,101,807) | | | |
| 2 GAS | (426,269) | 223,063 | (649,332) | 71,167 | (355,102) | | 100.000% | | | | 70.165% | 29.835% | | - | - | (249,158) | (105,945) | |
| 3 GAS-Oregon | (276,803) | (7,891) | (268,912) | 34,301 | (242,502) | | | 100.000% | | | | | 100.000% | - | - | - | - | (242,502) |
| 4 Utility - CD AA | (5,144,648) | (310,168) | (4,834,480) | | (5,144,648) | 70.578% | 20.513% | 8.909% | 67.337% | 32.663% | 70.165% | 29.835% | 100.000% | (2,444,999) | (1,185,990) | (740,466) | (314,855) | (458,337) |
| 5 Utility - CD AN | (443) | - | (443) | | (443) | 77.874% | 22.126% | 0.000% | 67.337% | 32.663% | 70.165% | 29.835% | 100.000% | (232) | (113) | (69) | (29) | - |
| 6 Rathdrum Turbine | (347,100) | 8 | (347,108) | | (347,100) | 100.000% | | | 67.337% | 32.663% | | | | (233,726) | (113,373) | - | - | |
| 7 | (9,795,251) | 251,186 | (10,046,437) | 332,199 | (9,463,052) | | | | | | | | | (4,950,408) | (2,401,283) | (989,693) | (420,829) | (700,839) |

Pro Forma ARAM Amortization in Rate Year

Flowthrough With 12ME 09.30.2022 ARAM Estimated Assignment

| | Total FT | Other FT | ARAM FT | FAS 106 FT | Total FT | E | GN | GS | WA E | ID E | WA G | ID G | OR G | WA E | ID E | WA G | ID G | OR G |
|---------------------|--------------|-----------|--------------|------------|--------------|----------|----------|----------|---------|---------|---------|---------|----------|-------------|-------------|-----------|-----------|-----------|
| 8 Electric | (5,618,527) | 346,174 | (5,964,702) | 226,731 | (5,391,796) | 100.000% | | | 67.337% | 32.663% | | | | (3,630,674) | (1,761,122) | | | |
| 9 GAS | (614,914) | 223,063 | (837,977) | 71,167 | (543,747) | | 100.000% | | | | 70.165% | 29.835% | | - | - | (381,520) | (162,227) | |
| 10 GAS-Oregon | (345,503) | (7,891) | (337,612) | 34,301 | (311,202) | | | 100.000% | | | | | 100.000% | - | - | - | - | (311,202) |
| 11 Utility - CD AA | (3,870,363) | (310,168) | (3,560,195) | - | (3,870,363) | 69.822% | 20.882% | 9.296% | 67.337% | 32.663% | 70.165% | 29.835% | 100.000% | (1,819,691) | (882,673) | (567,080) | (241,129) | (359,789) |
| 12 Utility - CD AN | (443) | - | (443) | - | (443) | 77.318% | 22.682% | 0.000% | 67.337% | 32.663% | 70.165% | 29.835% | 100.000% | (231) | (112) | (71) | (30) | - |
| 13 Rathdrum Turbine | 8 | 8 | - | - | 8 | 100.000% | | | 67.337% | 32.663% | | | | 6 | 3 | - | - | |
| 14 | (10,449,742) | 251,186 | (10,700,928) | 332,199 | (10,117,543) | | | | | | | | | (5,450,590) | (2,643,905) | (948,670) | (403,386) | (670,991) |
| 15 PF ARAM DFIT Adj | (654,491) | - | (654,491) | - | (654,491) | | | | | | | | | (500,182) | (242,622) | 41,022 | 17,443 | 29,848 |

| | A | B | C | D | E | F |
|----|---|-----------|--------------|--------------|--------------|--------------|
| 2 | Allocation based on Projection: 20 | | 2021 | 2022 | 2023 | 2024 |
| 3 | | | Excess Def | Excess Def | Excess Def | Excess Def |
| 4 | *AMR-Elec | E | (9,973) | (9,972) | (9,973) | (9,972) |
| 5 | *AMR-Gas | GN | (4,325) | (4,324) | (4,325) | (4,324) |
| 6 | *AMR-Util 9 | AN | (443) | (443) | (443) | (443) |
| 7 | Boulder Park | E | (118,609) | (124,420) | (125,828) | (110,051) |
| 8 | Buildings | AA | (19,034) | (35,970) | (47,344) | (47,943) |
| 9 | Colstrip 3 | E | (826,211) | (847,608) | (813,192) | (284,092) |
| 10 | Colstrip 4 | E | (618,223) | (774,473) | (784,967) | (511,840) |
| 11 | Computer Equipment | AA | (235,886) | (0) | 0 | - |
| 12 | CS 2 | E | (82,609) | (97,805) | (272,389) | (524,891) |
| 13 | Electric Distribution | E | (2,181,704) | (2,339,550) | (2,391,154) | (2,305,430) |
| 14 | Gas Distribution | GN | (762,571) | (857,345) | (920,371) | (985,190) |
| 15 | General Transportation | AA | (534,736) | (568,331) | (582,515) | (535,896) |
| 16 | General Other | AA | (569,365) | (552,482) | (561,325) | (532,594) |
| 17 | Hydro Production | E | (509,229) | (523,341) | (514,905) | (495,578) |
| 18 | Intangible Plant | AA | (2,356,081) | (2,350,660) | (2,370,066) | (1,904,141) |
| 19 | Kettle Falls | E | (326,738) | (266,481) | (105,828) | (87,575) |
| 20 | Kettle Falls CT | E | (1,886) | (16,028) | (38,017) | (38,017) |
| 21 | Land | AA | (808) | (847) | (858) | (829) |
| 22 | OR Distribution | GS | (296,795) | (351,218) | (419,031) | (460,794) |
| 23 | Other Production | E | (6,529) | (4,465) | (3,445) | (1,251) |
| 24 | Rathdrum Turbine | E | (368,840) | (387,178) | (404,080) | (406,083) |
| 25 | Solar Production | E | (5,746) | (3,453) | (3,558) | (3,558) |
| 26 | Transmission | E | (625,800) | (664,129) | (785,453) | (796,995) |
| 27 | Total | | (10,462,141) | (10,780,523) | (11,159,065) | (10,047,487) |
| 28 | SOURCE: Report 215/216/260 | | (10,462,141) | (10,780,523) | (11,159,065) | (10,047,487) |
| 29 | | | | | | |
| 30 | CD AA Four Factor | | 100.000% | 69.822% | 20.882% | 9.296% |
| 31 | CD AN Four Factor | | 100.000% | 77.318% | 22.682% | 0.000% |
| 32 | | | | | | |
| 33 | | | | | | |
| 34 | 2021 | | Total | Electric | Gas North | Gas South |
| 35 | Electric | E | (5,682,097) | (5,682,097) | | |
| 36 | GAS | GN | (766,896) | | (766,896) | |
| 37 | GAS-Oregon | GS | (296,795) | | | (296,795) |
| 38 | Utility - CD AA | AA | (3,715,910) | (2,594,523) | (775,956) | (345,431) |
| 39 | Utility - CD AN | AN | (443) | (342) | (100) | - |
| 40 | | | | | | |
| 41 | Total | | (10,462,141) | (8,276,962) | (1,542,953) | (642,226) |
| 42 | Diff | | - | | | |
| 43 | Check figure | | 0 | | | |
| 44 | | | | | | |
| 45 | 2022 | | Total | Electric | Gas North | Gas South |
| 46 | Electric | E | (6,058,903) | (6,058,903) | | |
| 47 | GAS | GN | (861,670) | | (861,670) | |
| 48 | GAS-Oregon | GS | (351,218) | | | (351,218) |
| 49 | Utility - CD AA | AA | (3,508,290) | (2,449,558) | (732,601) | (326,131) |
| 50 | Utility - CD AN | AN | (443) | (342) | (100) | - |
| 51 | | | | | | |
| 52 | Total | | (10,780,523) | (8,508,804) | (1,594,371) | (677,348) |
| 53 | Diff | | 0 | | | |
| 54 | Check figure | | - | | | |

**Allocation Factors - Four Factor
12/31/2020**

| | | | | | | | | | |
|-----------|-----------------|------------------|---------------|----------------------|----------------------|-------------|-------------|-----------|----------|
| Electric | | | | <u>WA</u> 69.189% | <u>ID</u> 30.811% | 100.000% | | | |
| Gas North | | | | 72.593% | 27.407% | 100.000% | | | |
| | <u>Electric</u> | <u>Gas North</u> | <u>Oregon</u> | <u>WA E</u> | <u>ID E</u> | <u>WA G</u> | <u>ID G</u> | <u>OR</u> | |
| CD.AA | 69.822% | 20.882% | 9.296% | 48.309% | 21.513% | 15.159% | 5.723% | 9.296% | 100.000% |
| CD.AN | 77.318% | 22.682% | | 53.496% | 23.822% | 16.466% | 6.216% | | 100.000% |

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

| Line No. | DESCRIPTION | Pro Forma Labor Non-Exec E-PLN |
|--------------------------------|-------------------------------------|---|
| | Adjustment Number | 3.04 |
| | Workpaper Reference | E-PLN |
| 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 | 1,169 |
| 8 | Purchased Power | - |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 1,169 |
| Distribution | | |
| 13 | Operating Expenses | 713 |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | 713 |
| 17 | Customer Accounting | 315 |
| 18 | Customer Service & Information | 25 |
| 19 | Sales Expenses | - |
| Administrative & General | | |
| 20 | Operating Expenses | 1,045 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 1,045 |
| 25 | Total Electric Expenses | 3,267 |
| 26 | OPERATING INCOME BEFORE FIT | (3,267) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (686) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$2,581) |
| 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 |

Accounting Year 2019
Report Category OPER

The purpose of this table is to provide transparency for the type of expenses included in the Labor Adjustment.
Note that no incentive compensation is included in this calculation

| Sum of Electric Amount Column Labels | | | | | | | | | | | |
|--------------------------------------|----|---------------------|--------------------|------------------|--------------------|---------------------|---------------------|--------------------|--------------------|---------------------|---------------------|
| Row Labels | CD | | | | CD Total | ED | | | | ED Total | Grand Total |
| | AA | AN | ID | WA | | AN | ID | WA | | | |
| 310 Non Benefit Labor - NI | | \$22,910 | | | \$22,910 | \$125,502 | | \$27 | \$22,993 | \$148,522 | \$171,432 |
| 315 Non Benefit Labor - Ui | | \$3,707 | | | \$38,800 | \$42,507 | \$0 | | | \$0 | \$42,507 |
| 320 Overtime Pay - NU | | \$110,614 | \$2,043 | | \$2,004 | \$114,710 | \$499,229 | \$2,483 | \$39,339 | \$541,051 | \$655,761 |
| 325 Overtime Pay - Union | | \$107,274 | \$64,850 | \$81,095 | \$124,781 | \$378,000 | \$2,812,870 | \$928,421 | \$1,906,610 | \$5,647,901 | \$6,025,901 |
| 330 Paid Time Off - NU | | \$523 | | | \$523 | | | | | | \$523 |
| 340 Regular Payroll - NU | | \$20,721,734 | \$647,660 | \$284,515 | \$780,297 | \$22,434,206 | \$14,789,268 | \$438,135 | \$885,289 | \$16,112,692 | \$38,546,898 |
| 345 Regular Payroll - Union | | \$819,132 | \$207,795 | \$201,241 | \$1,343,773 | \$2,571,941 | \$11,615,984 | \$1,591,267 | \$3,447,625 | \$16,654,876 | \$19,226,817 |
| 351 Trnsfrmr Frst Instl-Man Aj | | | | | | | | \$48,825 | \$202,347 | \$251,172 | \$251,172 |
| 520 Payroll Time Off loadlr | | \$3,537,516 | \$140,383 | \$79,664 | \$348,901 | \$4,106,464 | \$4,318,490 | \$333,283 | \$712,165 | \$5,363,939 | \$9,470,403 |
| Grand Total | | \$25,323,410 | \$1,062,731 | \$646,565 | \$2,638,555 | \$29,671,261 | \$34,161,344 | \$3,342,441 | \$7,216,369 | \$44,720,153 | \$74,391,414 |

Accounting Year 2019
Report Category OPER
Expenditure Type (Multiple Items)

The purpose of this table is to capture all employee labor expense as recorded to the General Ledger as "Electric" (Washington/Idaho) - and calculate the Washington-only amount. Executive Labor is subtracted from the total employee amount, and is part of the Executive Labor Adjustment. This calculation (total employee less executives) is performed here in order to provide additional transparency.

| Sum of Electric Amount Column Labels | | | | | | | | | | | |
|--------------------------------------|----|----|----|----|----------|----------------|----|----|--|----------------|----------------|
| Row Labels | CD | | | | CD Total | ED | | | | ED Total | Grand Total |
| | AA | AN | ID | WA | | AN | ID | WA | | | |
| 500000 | | | | | | \$226,146.90 | | | | \$226,146.90 | \$226,146.90 |
| 501200 | | | | | | \$856,997.73 | | | | \$856,997.73 | \$856,997.73 |
| 502000 | | | | | | \$525,544.60 | | | | \$525,544.60 | \$525,544.60 |
| 505000 | | | | | | \$562,915.16 | | | | \$562,915.16 | \$562,915.16 |
| 506000 | | | | | | \$263,850.93 | | | | \$263,850.93 | \$263,850.93 |
| 510000 | | | | | | \$84,947.82 | | | | \$84,947.82 | \$84,947.82 |
| 511000 | | | | | | \$19,972.66 | | | | \$19,972.66 | \$19,972.66 |
| 512000 | | | | | | \$807,203.23 | | | | \$807,203.23 | \$807,203.23 |
| 513000 | | | | | | \$273,591.79 | | | | \$273,591.79 | \$273,591.79 |
| 514000 | | | | | | \$82,664.98 | | | | \$82,664.98 | \$82,664.98 |
| 535000 | | | | | | \$1,553,557.21 | | | | \$1,553,557.21 | \$1,553,557.21 |
| 536000 | | | | | | \$13,292.74 | | | | \$13,292.74 | \$13,292.74 |
| 537000 | | | | | | \$508,114.61 | | | | \$508,114.61 | \$508,114.61 |
| 538000 | | | | | | \$5,098,452.67 | | | | \$5,098,452.67 | \$5,098,452.67 |
| 539000 | | | | | | \$162,175.56 | | | | \$162,175.56 | \$162,175.56 |
| 540000 | | | | | | \$215.17 | | | | \$215.17 | \$215.17 |
| 541000 | | | | | | \$509,133.61 | | | | \$509,133.61 | \$509,133.61 |
| 542000 | | | | | | \$207,749.03 | | | | \$207,749.03 | \$207,749.03 |
| 543000 | | | | | | \$541,027.42 | | | | \$541,027.42 | \$541,027.42 |
| 544000 | | | | | | \$1,855,636.68 | | | | \$1,855,636.68 | \$1,855,636.68 |
| 545000 | | | | | | \$514,868.55 | | | | \$514,868.55 | \$514,868.55 |
| 545300 | | | | | | \$2,962.21 | | | | \$2,962.21 | \$2,962.21 |
| 546000 | | | | | | \$114,233.72 | | | | \$114,233.72 | \$114,233.72 |
| 547000 | | | | | | \$0.00 | | | | \$0.00 | \$0.00 |
| 548000 | | | | | | \$355,527.13 | | | | \$355,527.13 | \$355,527.13 |
| 549000 | | | | | | \$218,979.83 | | | | \$218,979.83 | \$218,979.83 |
| 551000 | | | | | | \$351,669.72 | | | | \$351,669.72 | \$351,669.72 |
| 552000 | | | | | | \$8,320.33 | | | | \$8,320.33 | \$8,320.33 |
| 553000 | | | | | | \$487,443.29 | | | | \$487,443.29 | \$487,443.29 |
| 554000 | | | | | | \$121,422.09 | | | | \$121,422.09 | \$121,422.09 |
| 556000 | | | | | | \$267,990.96 | | | | \$267,990.96 | \$267,990.96 |
| 557000 | | | | | | \$4,144,518.88 | | | | \$4,144,518.88 | \$4,144,518.88 |
| 560000 | | | | | | \$1,339,625.11 | | | | \$1,339,625.11 | \$1,339,625.11 |
| 561000 | | | | | | \$4,644.68 | | | | \$4,644.68 | \$4,644.68 |
| 561110 | | | | | | \$51,480.01 | | | | \$51,480.01 | \$51,480.01 |
| 561210 | | | | | | \$650,386.59 | | | | \$650,386.59 | \$650,386.59 |

| | | | | | | | | | | | | | | | | | |
|--------------------|------------------------|-----------------------|---------------------|-----------------------|------------------------|------------------------|-----------------------|-----------------------|------------------------|------------------------|--------------|----------------|--------------|----------|-----------------|-----------------|----------------|
| 561310 | | | | | | | | | | \$869,397.15 | | | | | | \$869,397.15 | \$869,397.15 |
| 561510 | | | | | | | | | | \$568,804.07 | | | | | | \$568,804.07 | \$568,804.07 |
| 561810 | | | | | | | | | | \$0.00 | | | | | | \$0.00 | \$0.00 |
| 562000 | | | | | | | | | | \$224,109.41 | | | | | | \$224,109.41 | \$224,109.41 |
| 563000 | | | | | | | | | | \$45,326.72 | | | | | | \$45,326.72 | \$45,326.72 |
| 566000 | | | | | | | | | | \$970,916.10 | | | | | | \$970,916.10 | \$970,916.10 |
| 567000 | | | | | | | | | | \$15,308.90 | | | | | | \$15,308.90 | \$15,308.90 |
| 568000 | | | | | | | | | | \$360,365.78 | | | | | | \$360,365.78 | \$360,365.78 |
| 569000 | | | | | | | | | | \$327,583.21 | | | | | | \$327,583.21 | \$327,583.21 |
| 570000 | | | | | | | | | | \$433,364.30 | | | | | | \$433,364.30 | \$433,364.30 |
| 571000 | | | | | | | | | | \$24,332.33 | \$9,698.47 | \$925.02 | | | | \$34,955.82 | \$34,955.82 |
| 573000 | | | | | | | | | | \$13,365.15 | | | | | | \$13,365.15 | \$13,365.15 |
| 580000 | | | | | | | | | | \$2,352,635.51 | \$130,528.18 | \$292,430.21 | | | | \$2,775,593.90 | \$2,775,593.90 |
| 582000 | | | | | | | | | | \$23,414.85 | \$173,595.35 | \$223,468.41 | | | | \$420,478.61 | \$420,478.61 |
| 583000 | | | | | | | | | | \$276,712.24 | \$313,679.12 | \$506,038.95 | | | | \$1,096,430.31 | \$1,096,430.31 |
| 584000 | | | | | | | | | | | \$262,876.84 | \$360,587.69 | | | | \$623,464.53 | \$623,464.53 |
| 585000 | | | | | | | | | | | | \$4,393.89 | | | | \$4,393.89 | \$4,393.89 |
| 586000 | | | | | | | | | | \$20,838.13 | \$183,478.26 | \$1,003,774.30 | | | | \$1,208,090.69 | \$1,208,090.69 |
| 587000 | | | | | | | | | | \$87,596.16 | \$159,004.81 | \$288,602.93 | | | | \$535,203.90 | \$535,203.90 |
| 588000 | | | | | | | | | | \$2,212,966.80 | \$719,619.28 | \$1,474,924.97 | | | | \$4,407,511.05 | \$4,407,511.05 |
| 589000 | | | | | | | | | | \$25,962.72 | | | | | | \$25,962.72 | \$25,962.72 |
| 590000 | | | | | | | | | | \$411,625.57 | \$72,335.84 | \$168,974.13 | | | | \$652,935.54 | \$652,935.54 |
| 591000 | | | | | | | | | | | \$96,077.75 | \$152,168.65 | | | | \$248,246.40 | \$248,246.40 |
| 592000 | | | | | | | | | | \$6,721.55 | \$83,099.58 | \$333,884.26 | | | | \$423,705.39 | \$423,705.39 |
| 593000 | | | | | | | | | | | \$592,177.82 | \$1,239,854.84 | | | | \$1,832,032.66 | \$1,832,032.66 |
| 594000 | | | | | | | | | | | \$172,717.88 | \$358,204.09 | | | | \$530,921.97 | \$530,921.97 |
| 595000 | | | | | | | | | | | \$60,534.49 | \$187,142.70 | | | | \$247,677.19 | \$247,677.19 |
| 596000 | | | | | | | | | | | \$10,714.10 | \$81,968.64 | | | | \$92,682.74 | \$92,682.74 |
| 597000 | | | | | | | | | | | \$5,279.07 | \$21,946.05 | | | | \$27,225.12 | \$27,225.12 |
| 598000 | | | | | | | | | | \$82,434.61 | \$55,453.82 | \$125,878.49 | | | | \$263,766.92 | \$263,766.92 |
| 901000 | \$112,038.72 | | | | | | | | | \$112,038.72 | | | | | | \$112,038.72 | \$112,038.72 |
| 902000 | | \$135,333.12 | \$120,267.89 | \$1,308,963.82 | | | | | | \$1,564,564.83 | | | | \$167.67 | | \$1,564,732.50 | \$1,564,732.50 |
| 903000 | \$3,901,868.11 | \$1,409.43 | \$260,227.70 | \$507,576.41 | \$4,671,081.65 | | | | \$56,594.97 | | \$92,813.77 | | \$149,408.74 | | \$4,820,490.39 | \$4,820,490.39 | |
| 905000 | \$96,353.85 | | | | \$96,353.85 | | | | | | | | | | | \$96,353.85 | \$96,353.85 |
| 908000 | \$27,012.27 | \$103,726.05 | \$36,423.38 | \$142,434.80 | \$309,596.50 | | | | | | | | | | | \$309,596.50 | \$309,596.50 |
| 909000 | | \$188,102.20 | | | \$188,102.20 | | | | | | | | | | | \$188,102.20 | \$188,102.20 |
| 910000 | \$41,827.40 | | | | \$41,827.40 | | | | | | | | | | | \$41,827.40 | \$41,827.40 |
| 920000 | \$18,600,275.35 | \$348,848.97 | \$99,030.02 | \$251,513.89 | \$19,299,668.23 | \$1,329,665.95 | | \$128,126.96 | | | | \$1,457,792.91 | | | \$20,757,461.14 | \$20,757,461.14 | |
| 921000 | \$363,531.30 | \$3,445.38 | | | \$366,976.68 | \$11,216.00 | | | | | | | \$11,216.00 | | \$378,192.68 | \$378,192.68 | |
| 923000 | \$27,677.52 | | | | \$27,677.52 | \$9,106.98 | | \$1,456.20 | | | | \$10,563.18 | | | \$38,240.70 | \$38,240.70 | |
| 925100 | -\$0.02 | | | | -\$0.02 | | | | | | | | | | -\$0.02 | -\$0.02 | |
| 926100 | \$259,334.02 | \$8,475.11 | | \$1,083.62 | \$268,892.75 | \$95,151.03 | | | | | | \$95,151.03 | | | \$364,043.78 | \$364,043.78 | |
| 928000 | \$574,511.94 | \$1,681.40 | \$88,829.05 | \$399,871.29 | \$1,064,893.68 | \$16,375.44 | \$168,850.01 | \$162,685.17 | | | | \$347,910.62 | | | \$1,412,804.30 | \$1,412,804.30 | |
| 930200 | \$173,008.34 | \$57,193.18 | | \$4,791.39 | \$234,992.91 | \$157,675.87 | | | | | | \$157,675.87 | | | \$392,668.78 | \$392,668.78 | |
| 931000 | | \$11.33 | | | \$11.33 | | | | | | | | | | \$11.33 | \$11.33 | |
| 935000 | \$1,145,971.51 | \$214,504.67 | \$41,787.18 | \$22,319.41 | \$1,424,582.77 | \$401,107.46 | \$16,124.91 | \$5,950.84 | | | | \$423,183.21 | | | \$1,847,765.98 | \$1,847,765.98 | |
| Grand Total | \$25,323,410.31 | \$1,062,730.84 | \$646,565.22 | \$2,638,554.63 | \$29,671,261.00 | \$34,161,343.59 | \$3,342,440.55 | \$7,216,368.83 | \$44,720,152.97 | \$74,391,413.97 | | | | | | | |

| Allocation Factors: | Alloc Factor | WA | ID | TOTAL |
|---------------------|--------------|---------|---------|----------|
| P/T Ratio | 1 | 65.390% | 34.610% | 100.000% |
| Number of Cust | 2 | 65.581% | 34.419% | 100.000% |
| Distr Op Exp | 3 | 67.766% | 32.234% | 100.000% |
| 4-Factor | 4 | 68.595% | 31.405% | 100.000% |

| | WA Allocation | WA Allocated | WA Direct | All Employee Total | Less Executives | Total Test Period |
|-----|---------------|--------------|-----------|--------------------|-----------------|-------------------|
| | | | | | See Adj. 3.05 | |
| (1) | 65.390% | \$147,877 | \$0 | \$147,877 | \$0 | \$147,877 |
| (1) | 65.390% | \$560,391 | \$0 | \$560,391 | \$0 | \$560,391 |
| (1) | 65.390% | \$343,654 | \$0 | \$343,654 | \$0 | \$343,654 |
| (1) | 65.390% | \$368,090 | \$0 | \$368,090 | \$0 | \$368,090 |
| (1) | 65.390% | \$172,532 | \$0 | \$172,532 | \$0 | \$172,532 |
| (1) | 65.390% | \$55,547 | \$0 | \$55,547 | \$0 | \$55,547 |
| (1) | 65.390% | \$13,060 | \$0 | \$13,060 | \$0 | \$13,060 |
| (1) | 65.390% | \$527,830 | \$0 | \$527,830 | \$0 | \$527,830 |
| (1) | 65.390% | \$178,902 | \$0 | \$178,902 | \$0 | \$178,902 |
| (1) | 65.390% | \$54,055 | \$0 | \$54,055 | \$0 | \$54,055 |
| (1) | 65.390% | \$1,015,871 | \$0 | \$1,015,871 | \$0 | \$1,015,871 |
| (1) | 65.390% | \$8,692 | \$0 | \$8,692 | \$0 | \$8,692 |
| (1) | 65.390% | \$332,256 | \$0 | \$332,256 | \$0 | \$332,256 |
| (1) | 65.390% | \$3,333,878 | \$0 | \$3,333,878 | \$0 | \$3,333,878 |
| (1) | 65.390% | \$106,047 | \$0 | \$106,047 | \$0 | \$106,047 |
| (1) | 65.390% | \$141 | \$0 | \$141 | \$0 | \$141 |
| (1) | 65.390% | \$332,922 | \$0 | \$332,922 | \$0 | \$332,922 |
| (1) | 65.390% | \$135,847 | \$0 | \$135,847 | \$0 | \$135,847 |
| (1) | 65.390% | \$353,778 | \$0 | \$353,778 | \$0 | \$353,778 |
| (1) | 65.390% | \$1,213,401 | \$0 | \$1,213,401 | \$0 | \$1,213,401 |
| (1) | 65.390% | \$336,673 | \$0 | \$336,673 | \$0 | \$336,673 |
| (1) | 65.390% | \$1,937 | \$0 | \$1,937 | \$0 | \$1,937 |
| (1) | 65.390% | \$74,697 | \$0 | \$74,697 | \$0 | \$74,697 |
| (1) | 65.390% | \$0 | \$0 | \$0 | \$0 | \$0 |
| (1) | 65.390% | \$232,479 | \$0 | \$232,479 | \$0 | \$232,479 |
| (1) | 65.390% | \$143,191 | \$0 | \$143,191 | \$0 | \$143,191 |
| (1) | 65.390% | \$229,957 | \$0 | \$229,957 | \$0 | \$229,957 |
| (1) | 65.390% | \$5,441 | \$0 | \$5,441 | \$0 | \$5,441 |
| (1) | 65.390% | \$318,739 | \$0 | \$318,739 | \$0 | \$318,739 |
| (1) | 65.390% | \$79,398 | \$0 | \$79,398 | \$0 | \$79,398 |
| (1) | 65.390% | \$175,239 | \$0 | \$175,239 | \$0 | \$175,239 |
| (1) | 65.390% | \$2,710,101 | \$0 | \$2,710,101 | -\$101,488 | \$2,608,613 |
| (1) | 65.390% | \$875,981 | \$0 | \$875,981 | -\$684 | \$875,297 |
| (1) | 65.390% | \$3,037 | \$0 | \$3,037 | \$0 | \$3,037 |
| (1) | 65.390% | \$33,663 | \$0 | \$33,663 | \$0 | \$33,663 |
| (1) | 65.390% | \$425,288 | \$0 | \$425,288 | \$0 | \$425,288 |

| | | | | | | |
|-----|---------|--------------|-------------|--------------|--------------|--------------|
| (1) | 65.390% | \$568,499 | \$0 | \$568,499 | \$0 | \$568,499 |
| (1) | 65.390% | \$371,941 | \$0 | \$371,941 | \$0 | \$371,941 |
| (1) | 65.390% | \$0 | \$0 | \$0 | \$0 | \$0 |
| (1) | 65.390% | \$146,545 | \$0 | \$146,545 | \$0 | \$146,545 |
| (1) | 65.390% | \$29,639 | \$0 | \$29,639 | \$0 | \$29,639 |
| (1) | 65.390% | \$634,882 | \$0 | \$634,882 | \$0 | \$634,882 |
| (1) | 65.390% | \$10,010 | \$0 | \$10,010 | \$0 | \$10,010 |
| (1) | 65.390% | \$235,643 | \$0 | \$235,643 | \$0 | \$235,643 |
| (1) | 65.390% | \$214,207 | \$0 | \$214,207 | \$0 | \$214,207 |
| (1) | 65.390% | \$283,377 | \$0 | \$283,377 | \$0 | \$283,377 |
| (1) | 65.390% | \$15,911 | \$925 | \$16,836 | \$0 | \$16,836 |
| (1) | 65.390% | \$8,739 | \$0 | \$8,739 | \$0 | \$8,739 |
| (3) | 67.766% | \$1,594,287 | \$292,430 | \$1,886,717 | -\$48,154 | \$1,838,564 |
| (3) | 67.766% | \$15,867 | \$223,468 | \$239,336 | \$0 | \$239,336 |
| (3) | 67.766% | \$187,517 | \$506,039 | \$693,556 | \$0 | \$693,556 |
| (3) | 67.766% | \$0 | \$360,588 | \$360,588 | \$0 | \$360,588 |
| (3) | 67.766% | \$0 | \$4,394 | \$4,394 | \$0 | \$4,394 |
| (3) | 67.766% | \$14,121 | \$1,003,774 | \$1,017,895 | \$0 | \$1,017,895 |
| (3) | 67.766% | \$59,360 | \$288,603 | \$347,963 | \$0 | \$347,963 |
| (3) | 67.766% | \$1,499,639 | \$1,474,925 | \$2,974,564 | \$0 | \$2,974,564 |
| (3) | 67.766% | \$17,594 | \$0 | \$17,594 | \$0 | \$17,594 |
| (3) | 67.766% | \$278,942 | \$168,974 | \$447,916 | \$0 | \$447,916 |
| (3) | 67.766% | \$0 | \$152,169 | \$152,169 | \$0 | \$152,169 |
| (3) | 67.766% | \$4,555 | \$333,884 | \$338,439 | \$0 | \$338,439 |
| (3) | 67.766% | \$0 | \$1,239,855 | \$1,239,855 | \$0 | \$1,239,855 |
| (3) | 67.766% | \$0 | \$358,204 | \$358,204 | \$0 | \$358,204 |
| (3) | 67.766% | \$0 | \$187,143 | \$187,143 | \$0 | \$187,143 |
| (3) | 67.766% | \$0 | \$81,969 | \$81,969 | \$0 | \$81,969 |
| (3) | 67.766% | \$0 | \$21,946 | \$21,946 | \$0 | \$21,946 |
| (3) | 67.766% | \$55,863 | \$125,878 | \$181,741 | \$0 | \$181,741 |
| (2) | 65.581% | \$73,476 | \$0 | \$73,476 | \$0 | \$73,476 |
| (2) | 65.581% | \$88,753 | \$1,309,131 | \$1,397,884 | \$0 | \$1,397,884 |
| (2) | 65.581% | \$2,559,808 | \$600,390 | \$3,160,199 | \$0 | \$3,160,199 |
| (2) | 65.581% | \$63,190 | \$0 | \$63,190 | \$0 | \$63,190 |
| (2) | 65.581% | \$85,739 | \$142,435 | \$228,174 | \$0 | \$228,174 |
| (2) | 65.581% | \$123,359 | \$0 | \$123,359 | \$0 | \$123,359 |
| (4) | 65.581% | \$27,431 | \$0 | \$27,431 | \$0 | \$27,431 |
| (4) | 68.595% | \$13,910,236 | \$379,641 | \$14,289,877 | -\$1,482,890 | \$12,806,987 |
| (4) | 68.595% | \$259,421 | \$0 | \$259,421 | -\$2,109 | \$257,312 |
| (4) | 68.595% | \$25,232 | \$1,456 | \$26,689 | \$0 | \$26,689 |
| (4) | 68.595% | \$0 | \$0 | \$0 | \$0 | \$0 |
| (4) | 68.595% | \$248,973 | \$1,084 | \$250,056 | \$0 | \$250,056 |
| (4) | 68.595% | \$406,473 | \$562,556 | \$969,029 | -\$69,367 | \$899,662 |
| (4) | 68.595% | \$266,064 | \$4,791 | \$270,856 | -\$50,337 | \$220,519 |
| (4) | 68.595% | \$8 | \$0 | \$8 | \$0 | \$8 |
| (4) | 68.595% | \$1,208,358 | \$28,270 | \$1,236,629 | \$0 | \$1,236,629 |
| | | \$40,494,253 | \$9,854,923 | \$50,349,176 | -\$1,755,028 | \$48,594,149 |

\$1,755,028

| Allocation | | Non-Union | | | | Union | | | | TOTAL LABOR COST | |
|------------|-----------|--------------|-----------|-----------|-----------|--------------|-----------|------------|------------|------------------|--------------|
| Union | Non-Union | Test Period | 2019 | 2020 | 2021 | Test Period | 2019 | 2020 | 2021 | Total 2020 | 2021 |
| | | | 0.00519 | 3.00% | 3.00% | | 0.00714 | 3.00% | 3.00% | | |
| 0% | 100% | \$ 147,877 | \$ 767 | \$ 4,459 | \$ 4,593 | \$ - | \$ - | \$ - | \$ - | \$ 153,104 | \$ 157,697 |
| 88% | 12% | \$ 67,991 | \$ 353 | \$ 2,050 | \$ 2,112 | \$ 492,400 | \$ 3,516 | \$ 14,877 | \$ 15,324 | \$ 596,511 | \$ 613,947 |
| 97% | 3% | \$ 11,420 | \$ 59 | \$ 344 | \$ 355 | \$ 332,234 | \$ 2,372 | \$ 10,038 | \$ 10,339 | \$ 366,807 | \$ 377,501 |
| 97% | 3% | \$ 11,992 | \$ 62 | \$ 362 | \$ 372 | \$ 356,098 | \$ 2,543 | \$ 10,759 | \$ 11,082 | \$ 392,898 | \$ 404,352 |
| 55% | 45% | \$ 77,158 | \$ 400 | \$ 2,327 | \$ 2,397 | \$ 95,374 | \$ 681 | \$ 2,882 | \$ 2,968 | \$ 181,790 | \$ 187,155 |
| 0% | 100% | \$ 55,547 | \$ 288 | \$ 1,675 | \$ 1,725 | \$ - | \$ - | \$ - | \$ - | \$ 57,511 | \$ 59,236 |
| 98% | 2% | \$ 239 | \$ 1 | \$ 7 | \$ 7 | \$ 12,821 | \$ 92 | \$ 387 | \$ 399 | \$ 13,946 | \$ 14,353 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 527,830 | \$ 3,769 | \$ 15,948 | \$ 16,426 | \$ 563,973 | \$ 580,400 |
| 95% | 5% | \$ 8,219 | \$ 43 | \$ 248 | \$ 255 | \$ 170,683 | \$ 1,219 | \$ 5,157 | \$ 5,312 | \$ 190,880 | \$ 196,447 |
| 82% | 18% | \$ 9,821 | \$ 51 | \$ 296 | \$ 305 | \$ 44,234 | \$ 316 | \$ 1,336 | \$ 1,377 | \$ 57,431 | \$ 59,112 |
| 1% | 99% | \$ 1,009,975 | \$ 5,242 | \$ 30,457 | \$ 31,370 | \$ 5,896 | \$ 42 | \$ 178 | \$ 183 | \$ 1,051,973 | \$ 1,083,527 |
| 0% | 100% | \$ 8,692 | \$ 45 | \$ 262 | \$ 270 | \$ - | \$ - | \$ - | \$ - | \$ 8,999 | \$ 9,269 |
| 11% | 89% | \$ 294,593 | \$ 1,529 | \$ 8,884 | \$ 9,150 | \$ 37,663 | \$ 269 | \$ 1,138 | \$ 1,172 | \$ 345,248 | \$ 355,570 |
| 100% | 0% | \$ 2,383 | \$ 12 | \$ 72 | \$ 74 | \$ 3,331,495 | \$ 23,787 | \$ 100,658 | \$ 103,678 | \$ 3,562,086 | \$ 3,665,838 |
| 81% | 19% | \$ 20,258 | \$ 105 | \$ 611 | \$ 629 | \$ 85,788 | \$ 613 | \$ 2,592 | \$ 2,670 | \$ 112,637 | \$ 115,936 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 141 | \$ 1 | \$ 4 | \$ 4 | \$ 150 | \$ 155 |
| 31% | 69% | \$ 229,319 | \$ 1,190 | \$ 6,915 | \$ 7,123 | \$ 103,603 | \$ 740 | \$ 3,130 | \$ 3,224 | \$ 348,122 | \$ 358,469 |
| 93% | 7% | \$ 9,949 | \$ 52 | \$ 300 | \$ 309 | \$ 125,898 | \$ 899 | \$ 3,804 | \$ 3,918 | \$ 144,820 | \$ 149,047 |
| 89% | 11% | \$ 40,296 | \$ 209 | \$ 1,215 | \$ 1,252 | \$ 313,481 | \$ 2,238 | \$ 9,472 | \$ 9,756 | \$ 376,668 | \$ 387,675 |
| 88% | 12% | \$ 150,271 | \$ 780 | \$ 4,532 | \$ 4,667 | \$ 1,063,130 | \$ 7,591 | \$ 32,122 | \$ 33,085 | \$ 1,291,510 | \$ 1,329,263 |
| 78% | 22% | \$ 73,566 | \$ 382 | \$ 2,218 | \$ 2,285 | \$ 263,107 | \$ 1,879 | \$ 7,950 | \$ 8,188 | \$ 357,289 | \$ 367,762 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 1,937 | \$ 14 | \$ 59 | \$ 60 | \$ 2,070 | \$ 2,130 |
| 1% | 99% | \$ 74,049 | \$ 384 | \$ 2,233 | \$ 2,300 | \$ 648 | \$ 5 | \$ 20 | \$ 20 | \$ 77,359 | \$ 79,679 |
| 46% | 54% | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 100% | 0% | \$ 116 | \$ 1 | \$ 3 | \$ 4 | \$ 232,364 | \$ 1,659 | \$ 7,021 | \$ 7,231 | \$ 248,394 | \$ 255,629 |
| 14% | 86% | \$ 123,274 | \$ 640 | \$ 3,717 | \$ 3,829 | \$ 19,917 | \$ 142 | \$ 602 | \$ 620 | \$ 148,912 | \$ 153,361 |
| 17% | 83% | \$ 190,863 | \$ 991 | \$ 5,756 | \$ 5,928 | \$ 39,094 | \$ 279 | \$ 1,181 | \$ 1,217 | \$ 239,380 | \$ 246,525 |
| 90% | 10% | \$ 519 | \$ 3 | \$ 16 | \$ 16 | \$ 4,922 | \$ 35 | \$ 149 | \$ 153 | \$ 5,796 | \$ 5,965 |
| 90% | 10% | \$ 30,569 | \$ 159 | \$ 922 | \$ 949 | \$ 288,170 | \$ 2,058 | \$ 8,707 | \$ 8,968 | \$ 339,552 | \$ 349,470 |
| 91% | 9% | \$ 7,020 | \$ 36 | \$ 212 | \$ 218 | \$ 72,378 | \$ 517 | \$ 2,187 | \$ 2,252 | \$ 84,602 | \$ 87,073 |
| 0% | 100% | \$ 175,239 | \$ 909 | \$ 5,284 | \$ 5,443 | \$ - | \$ - | \$ - | \$ - | \$ 181,433 | \$ 186,876 |
| 0% | 100% | \$ 2,608,613 | \$ 13,539 | \$ 78,665 | \$ 81,024 | \$ - | \$ - | \$ - | \$ - | \$ 2,700,816 | \$ 2,781,841 |
| 1% | 99% | \$ 869,031 | \$ 4,510 | \$ 26,206 | \$ 26,992 | \$ 6,266 | \$ 45 | \$ 189 | \$ 195 | \$ 906,442 | \$ 933,630 |
| 0% | 100% | \$ 3,037 | \$ 16 | \$ 92 | \$ 94 | \$ - | \$ - | \$ - | \$ - | \$ 3,145 | \$ 3,239 |
| 0% | 100% | \$ 33,663 | \$ 175 | \$ 1,015 | \$ 1,046 | \$ - | \$ - | \$ - | \$ - | \$ 34,853 | \$ 35,898 |
| 0% | 100% | \$ 425,288 | \$ 2,207 | \$ 12,825 | \$ 13,210 | \$ - | \$ - | \$ - | \$ - | \$ 440,320 | \$ 453,529 |

| | | | | | | | | | | | |
|------|------|---------------|------------|------------|------------|---------------|------------|------------|------------|--------------|--------------|
| 1% | 99% | \$ 564,748 | \$ 2,931 | \$ 17,030 | \$ 17,541 | \$ 3,751 | \$ 27 | \$ 113 | \$ 117 | \$ 588,717 | \$ 606,375 |
| 0% | 100% | \$ 370,168 | \$ 1,921 | \$ 11,163 | \$ 11,498 | \$ 1,773 | \$ 13 | \$ 54 | \$ 55 | \$ 385,146 | \$ 396,699 |
| 0% | 100% | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ - | \$ - | \$ - | \$ - | \$ 0 | \$ 0 |
| 90% | 10% | \$ 15,294 | \$ 79 | \$ 461 | \$ 475 | \$ 131,251 | \$ 937 | \$ 3,966 | \$ 4,085 | \$ 156,073 | \$ 160,633 |
| 91% | 9% | \$ 2,563 | \$ 13 | \$ 77 | \$ 80 | \$ 27,076 | \$ 193 | \$ 818 | \$ 843 | \$ 31,584 | \$ 32,506 |
| 50% | 50% | \$ 319,814 | \$ 1,660 | \$ 9,644 | \$ 9,934 | \$ 315,068 | \$ 2,250 | \$ 9,520 | \$ 9,805 | \$ 667,760 | \$ 687,499 |
| 44% | 56% | \$ 5,598 | \$ 29 | \$ 169 | \$ 174 | \$ 4,412 | \$ 32 | \$ 133 | \$ 137 | \$ 10,510 | \$ 10,822 |
| 28% | 72% | \$ 170,576 | \$ 885 | \$ 5,144 | \$ 5,298 | \$ 65,067 | \$ 465 | \$ 1,966 | \$ 2,025 | \$ 246,128 | \$ 253,451 |
| 100% | 0% | \$ 20 | \$ 0 | \$ 1 | \$ 1 | \$ 214,186 | \$ 1,529 | \$ 6,471 | \$ 6,666 | \$ 228,874 | \$ 235,540 |
| 100% | 0% | \$ 45 | \$ 0 | \$ 1 | \$ 1 | \$ 283,332 | \$ 2,023 | \$ 8,561 | \$ 8,817 | \$ 302,780 | \$ 311,598 |
| 91% | 9% | \$ 1,582 | \$ 8 | \$ 48 | \$ 49 | \$ 15,254 | \$ 109 | \$ 461 | \$ 475 | \$ 17,936 | \$ 18,460 |
| 97% | 3% | \$ 234 | \$ 1 | \$ 7 | \$ 7 | \$ 8,506 | \$ 61 | \$ 257 | \$ 265 | \$ 9,330 | \$ 9,602 |
| 11% | 89% | \$ 1,627,439 | \$ 8,446 | \$ 49,077 | \$ 50,549 | \$ 211,125 | \$ 1,507 | \$ 6,379 | \$ 6,570 | \$ 1,910,543 | \$ 1,967,663 |
| 95% | 5% | \$ 13,163 | \$ 68 | \$ 397 | \$ 409 | \$ 226,173 | \$ 1,615 | \$ 6,834 | \$ 7,039 | \$ 255,288 | \$ 262,736 |
| 76% | 24% | \$ 167,157 | \$ 868 | \$ 5,041 | \$ 5,192 | \$ 526,399 | \$ 3,758 | \$ 15,905 | \$ 16,382 | \$ 735,509 | \$ 757,083 |
| 99% | 1% | \$ 3,757 | \$ 20 | \$ 113 | \$ 117 | \$ 356,830 | \$ 2,548 | \$ 10,781 | \$ 11,105 | \$ 385,154 | \$ 396,376 |
| 1% | 99% | \$ 4,337 | \$ 23 | \$ 131 | \$ 135 | \$ 56 | \$ 0 | \$ 2 | \$ 2 | \$ 4,551 | \$ 4,688 |
| 93% | 7% | \$ 74,479 | \$ 387 | \$ 2,246 | \$ 2,313 | \$ 943,416 | \$ 6,736 | \$ 28,505 | \$ 29,360 | \$ 1,085,128 | \$ 1,116,801 |
| 74% | 26% | \$ 89,418 | \$ 464 | \$ 2,696 | \$ 2,777 | \$ 258,545 | \$ 1,846 | \$ 7,812 | \$ 8,046 | \$ 368,828 | \$ 379,651 |
| 74% | 26% | \$ 784,844 | \$ 4,073 | \$ 23,668 | \$ 24,378 | \$ 2,189,720 | \$ 15,635 | \$ 66,161 | \$ 68,145 | \$ 3,152,246 | \$ 3,244,769 |
| 2% | 98% | \$ 17,248 | \$ 90 | \$ 520 | \$ 536 | \$ 346 | \$ 2 | \$ 10 | \$ 11 | \$ 18,227 | \$ 18,774 |
| 42% | 58% | \$ 258,587 | \$ 1,342 | \$ 7,798 | \$ 8,032 | \$ 189,329 | \$ 1,352 | \$ 5,720 | \$ 5,892 | \$ 470,021 | \$ 483,944 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 152,169 | \$ 1,086 | \$ 4,598 | \$ 4,736 | \$ 162,588 | \$ 167,324 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 338,439 | \$ 2,416 | \$ 10,226 | \$ 10,532 | \$ 361,614 | \$ 372,146 |
| 100% | 0% | \$ 4,680 | \$ 24 | \$ 141 | \$ 145 | \$ 1,235,175 | \$ 8,819 | \$ 37,320 | \$ 38,439 | \$ 1,324,599 | \$ 1,363,183 |
| 99% | 1% | \$ 1,820 | \$ 9 | \$ 55 | \$ 57 | \$ 356,384 | \$ 2,545 | \$ 10,768 | \$ 11,091 | \$ 382,672 | \$ 393,819 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 187,143 | \$ 1,336 | \$ 5,654 | \$ 5,824 | \$ 199,957 | \$ 205,781 |
| 99% | 1% | \$ 1,083 | \$ 6 | \$ 33 | \$ 34 | \$ 80,886 | \$ 578 | \$ 2,444 | \$ 2,517 | \$ 87,546 | \$ 90,096 |
| 100% | 0% | \$ - | \$ - | \$ - | \$ - | \$ 21,946 | \$ 157 | \$ 663 | \$ 683 | \$ 23,449 | \$ 24,132 |
| 85% | 15% | \$ 27,646 | \$ 143 | \$ 834 | \$ 859 | \$ 154,095 | \$ 1,100 | \$ 4,656 | \$ 4,796 | \$ 193,270 | \$ 198,924 |
| 0% | 100% | \$ 73,476 | \$ 381 | \$ 2,216 | \$ 2,282 | \$ - | \$ - | \$ - | \$ - | \$ 76,073 | \$ 78,355 |
| 81% | 19% | \$ 268,417 | \$ 1,393 | \$ 8,094 | \$ 8,337 | \$ 1,129,467 | \$ 8,064 | \$ 34,126 | \$ 35,150 | \$ 1,484,712 | \$ 1,528,199 |
| 18% | 82% | \$ 2,575,594 | \$ 13,367 | \$ 77,669 | \$ 79,999 | \$ 584,604 | \$ 4,174 | \$ 17,663 | \$ 18,193 | \$ 3,291,265 | \$ 3,389,458 |
| 27% | 73% | \$ 46,428 | \$ 241 | \$ 1,400 | \$ 1,442 | \$ 16,762 | \$ 120 | \$ 506 | \$ 522 | \$ 65,979 | \$ 67,942 |
| 0% | 100% | \$ 228,174 | \$ 1,184 | \$ 6,881 | \$ 7,087 | \$ - | \$ - | \$ - | \$ - | \$ 236,239 | \$ 243,326 |
| 0% | 100% | \$ 123,359 | \$ 640 | \$ 3,720 | \$ 3,832 | \$ - | \$ - | \$ - | \$ - | \$ 127,720 | \$ 131,551 |
| 0% | 100% | \$ 27,431 | \$ 142 | \$ 827 | \$ 852 | \$ - | \$ - | \$ - | \$ - | \$ 28,400 | \$ 29,252 |
| 3% | 97% | \$ 12,460,265 | \$ 64,669 | \$ 375,748 | \$ 387,020 | \$ 346,722 | \$ 2,476 | \$ 10,476 | \$ 10,790 | \$13,271,146 | \$13,668,956 |
| 8% | 92% | \$ 237,792 | \$ 1,234 | \$ 7,171 | \$ 7,386 | \$ 19,520 | \$ 139 | \$ 590 | \$ 607 | \$ 267,054 | \$ 275,047 |
| 5% | 95% | \$ 25,484 | \$ 132 | \$ 768 | \$ 792 | \$ 1,205 | \$ 9 | \$ 36 | \$ 37 | \$ 27,672 | \$ 28,501 |
| | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (0) | \$ (0) |
| 39% | 61% | \$ 152,912 | \$ 794 | \$ 4,611 | \$ 4,750 | \$ 97,144 | \$ 694 | \$ 2,935 | \$ 3,023 | \$ 262,113 | \$ 269,886 |
| 0% | 100% | \$ 899,596 | \$ 4,669 | \$ 27,128 | \$ 27,942 | \$ 66 | \$ 0 | \$ 2 | \$ 2 | \$ 931,464 | \$ 959,407 |
| 56% | 44% | \$ 97,987 | \$ 509 | \$ 2,955 | \$ 3,044 | \$ 122,532 | \$ 875 | \$ 3,702 | \$ 3,813 | \$ 232,373 | \$ 239,230 |
| 0% | 100% | \$ 8 | \$ 0 | \$ 0 | \$ 0 | \$ - | \$ - | \$ - | \$ - | \$ 8 | \$ 8 |
| 57% | 43% | \$ 530,165 | \$ 2,752 | \$ 15,988 | \$ 16,467 | \$ 706,463 | \$ 5,044 | \$ 21,345 | \$ 21,986 | \$ 1,303,743 | \$ 1,342,195 |
| 41% | 59% | \$ 29,044,238 | \$ 150,740 | \$ 875,849 | \$ 902,125 | \$ 19,549,911 | \$ 139,586 | \$ 590,685 | \$ 608,405 | \$50,959,414 | \$52,469,945 |

Adjustment **\$ 290,326** **\$ 1,466,534** **\$ 1,510,530**

TOTAL **\$ 3,267,390**

Break- Out by Functional Area

| | | | |
|---------------------------|---------------|---------------------|-----|
| Transmission & Production | 5000-579000 | \$ 1,168,889 | 36% |
| Distribution | 580000-598001 | \$ 712,885 | 22% |
| Customer Accounts | 901000-905001 | \$ 315,340 | 10% |
| Customer Service | 908000-910001 | \$ 25,166 | 1% |
| Admin and General | 920000-935001 | \$ 1,045,110 | 32% |
| | | \$ 3,267,390 | |

AVISTA UTILITIES

Percentage Increase Adjustments

NOTE: Thes 2020 increase is based on actual increased approved and in effect.
 The 2021 increase will be approved by the Board of Directors in November of 2020.
 The Company will update the adjustment to reflect the approved amount at that time.

UNION

| | | | |
|--|----------|---------------|--|
| March 26, 2019 increase | | \$0 | |
| Factor to adjust Jan 1 2019 - March 26, 2019 | | | |
| | 87/365 = | \$0 | |
| Adjustment % to annualize Increase | | <u>\$0</u> | |
| 2020 Adjustment | | <u>\$0</u> | |
| March 26, 2021 increase | | \$0 | |
| Factor to adjust March 26, 2022-September 30, 2022 | | | |
| | 187/365= | 0.512 | |
| Adjustment % partial year 2022 | | <u>0.000%</u> | |

3.00000%

ADMIN

| | | | |
|---|----------|---------------|--|
| March 5, 2019 increase | | 3.00% | |
| Factor to adjust Jan 1 2019 - March 5, 2019 | | | |
| | 63/365= | 0.173 | |
| Adjustment % to annualize Increase | | <u>0.519%</u> | |
| 2020 Adjustment | | <u>3.00%</u> | |
| March 1, 2021 increase | | 3.00% | |
| Factor to adjust March 1, 2022-September 30, 2022 | | | |
| | 183/365= | 0.501 | |

3.00000%

Prep by: AMB

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

| Line No. | DESCRIPTION | Pro Forma |
|-------------|-------------------------------------|------------------------|
| | | Labor Exec E-PLE |
| | Adjustment Number | 3.05 |
| | Workpaper Reference | E-PLE |
| | 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 | (318) |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | (318) |
| 25 | Total Electric Expenses | (318) |
| 26 | OPERATING INCOME BEFORE FIT | 318 |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | 67 |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$251 |
| | 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
Executive Salaries and Wages Adjustment

| Employee | 2019 | | Total Labor Expense | Amount | | Percent | |
|----------|-----------------------|----------------------------|---------------------|------------|-------------|---------|-------------|
| | Actual Salary Expense | Less One Leave and Holiday | | Utility | Non-Utility | Utility | Non-Utility |
| 61582 | 861,001 | 217,611 | 643,390 | \$ 634,890 | \$ 8,499 | 99% | 1% |
| 88740 | 526,100 | 74,223 | 451,877 | \$ 451,249 | \$ 627 | 100% | 0% |
| 03512 | 444,321 | 44,611 | 399,711 | \$ 371,389 | \$ 28,322 | 93% | 7% |
| 02565 | 378,462 | 73,471 | 304,991 | \$ 281,424 | \$ 23,567 | 92% | 8% |
| 00188 | 368,462 | 115,909 | 252,553 | \$ 252,467 | \$ 87 | 100% | 0% |
| 02552 | 324,231 | 47,365 | 276,865 | \$ 271,019 | \$ 5,846 | 98% | 2% |
| 85931 | 320,859 | 52,854 | 268,005 | \$ 260,339 | \$ 7,667 | 97% | 3% |
| 00365 | 310,311 | 58,534 | 251,777 | \$ 241,038 | \$ 10,739 | 96% | 4% |
| 45464 | 295,420 | 35,960 | 259,461 | \$ 257,473 | \$ 1,988 | 99% | 1% |
| 05320 | 295,277 | 41,344 | 253,933 | \$ 252,528 | \$ 1,405 | 99% | 1% |
| 76183 | 267,629 | 27,142 | 240,487 | \$ 25,522 | \$ 214,965 | 11% | 89% |
| 01750 | 246,184 | 39,480 | 206,704 | \$ 193,870 | \$ 12,834 | 94% | 6% |
| 00107 | 222,999 | 27,292 | 195,707 | \$ 195,707 | \$ - | 100% | 0% |
| | 4,861,256 | 855,796 | 4,005,461 | 3,688,914 | 316,546 | 92% | 8% |
| 0.00 | 4,861,256 | 18% | | 3,688,914 | | | |

Updated for Salaries Approved and in Effect 2020

| Employee | Approved Salaries 2020 | Less One Leave and Holiday | Labor Labor Expense | Amount | | Percent | |
|---|---------------------------|-------------------------------|------------------------|---------------------|-------------|---------|-------------|
| | | | | Utility | Non-Utility | Utility | Non-Utility |
| 88740 | 750,000 | 105,811 | 644,189 | \$ 637,747 | \$ 6,442 | 99% | 1% |
| 03512 | 454,000 | 45,582 | 408,418 | \$ 379,829 | \$ 28,589 | 93% | 7% |
| 02565 | 0 | 0 | 0 | \$ - | \$ - | 92% | 8% |
| 85931 | 335,000 | 55,183 | 279,817 | \$ 271,422 | \$ 8,395 | 97% | 3% |
| 05320 | 335,000 | 46,906 | 288,094 | \$ 285,213 | \$ 2,881 | 99% | 1% |
| 02552 | 335,000 | 48,939 | 286,061 | \$ 280,340 | \$ 5,721 | 98% | 2% |
| 00107 | 275,000 | 33,656 | 241,344 | \$ 238,931 | \$ 2,413 | 99% | 1% (est) |
| 04682 | 200,000 | 36,000 | 164,000 | \$ 162,360 | \$ 1,640 | 99% | 1% (est) |
| 02284 | 200,000 | 36,000 | 164,000 | \$ 65,600 | \$ 98,400 | 40% | 60% (est) |
| 45464 | 291,000 | 35,422 | 255,578 | \$ 253,022 | \$ 2,556 | 99% | 1% |
| 01750 | 253,000 | 40,573 | 212,427 | \$ 199,681 | \$ 12,746 | 94% | 6% |
| 00365 | 308,000 | 58,098 | 249,902 | \$ 239,906 | \$ 9,996 | 96% | 4% |
| 76183 | 273,000 | 27,687 | 245,313 | \$ 24,531 | \$ 220,782 | 10% | 90% |
| <hr/> | | | | <hr/> | | <hr/> | |
| | 4,009,000 | 569,857 | 3,439,143 | 3,038,582 | 400,561 | 88% | 12% |
| | | 14% | | | | | |
| Net System Adjustment | | | | <u>\$ (650,332)</u> | | | |
| <u>Allocated to Washington Electric</u> | | | | | | | |
| | 0.70578 Note 7 | | | | | | |
| | 0.69180 Note 4 | | | \$ (317,530) | LMA | | |
| <u>Allocated to Washington Gas</u> | | | | | | | |
| | 0.20513 Note 7 | | | | | | |
| | 0.72593 Note 4 | | | \$ (96,841) | LMA | | |

Prep by: _____ 1st Review: _____

Date: 10/26/2020 Mgr. Review: _____

| | |
|------------------|------------------|
| Accounting Year | 2019 |
| Expenditure Type | (Multiple Items) |
| Status | Executive |

| Row Labels | NONOP | OPER | OTHER | Grand Total |
|--------------------|-------------------|---------------------|-------------------|---------------------|
| 61582 | \$ 8,499 | \$ 634,890 | \$ 217,611 | \$ 861,001 |
| 88740 | \$ 627 | \$ 451,249 | \$ 74,223 | \$ 526,100 |
| 03512 | \$ 28,322 | \$ 371,389 | \$ 44,611 | \$ 444,321 |
| 02565 | \$ 23,567 | \$ 281,424 | \$ 73,471 | \$ 378,462 |
| 00188 | \$ 87 | \$ 252,467 | \$ 115,909 | \$ 368,462 |
| 02552 | \$ 5,846 | \$ 271,019 | \$ 47,365 | \$ 324,231 |
| 85931 | \$ 7,667 | \$ 260,339 | \$ 52,854 | \$ 320,859 |
| 00365 | \$ 10,739 | \$ 241,038 | \$ 58,534 | \$ 310,311 |
| 45464 | \$ 1,988 | \$ 257,473 | \$ 35,960 | \$ 295,420 |
| 05320 | \$ 1,405 | \$ 252,528 | \$ 41,344 | \$ 295,277 |
| 76183 | \$ 214,965 | \$ 25,522 | \$ 27,142 | \$ 267,629 |
| 01750 | \$ 12,834 | \$ 193,870 | \$ 39,480 | \$ 246,184 |
| 00107 | | \$ 195,707 | \$ 27,292 | \$ 222,999 |
| Grand Total | \$ 316,546 | \$ 3,688,914 | \$ 855,796 | \$ 4,861,256 |

| | |
|-----------------|-----------|
| Accounting Year | 2019 |
| Status | Executive |
| Report Category | OPER |

| Row Labels | Sum of Electric Amou | Sum of Gas North | Sum of Gas South | Sum of Transactio |
|--------------------|----------------------|-------------------|-------------------|---------------------|
| 557000 | \$ 155,204 | | | \$ 155,204 |
| 560000 | \$ 1,046 | | | \$ 1,046 |
| 580000 | \$ 71,059 | | | \$ 71,059 |
| 813000 | | \$ 68,573 | \$ 29,703 | \$ 98,275 |
| 870000 | | \$ 34,659 | \$ 16,376 | \$ 51,035 |
| 920000 | \$ 2,161,805 | \$ 628,313 | \$ 272,883 | \$ 3,063,001 |
| 921000 | \$ 3,075 | \$ 894 | \$ 388 | \$ 4,357 |
| 928000 | \$ 87,999 | \$ 25,003 | \$ 27,962 | \$ 140,964 |
| 930200 | \$ 73,382 | \$ 21,328 | \$ 9,263 | \$ 103,973 |
| Grand Total | \$ 2,553,570 | \$ 778,769 | \$ 356,575 | \$ 3,688,914 |

| | |
|-----------------|-----------|
| Accounting Year | 2019 |
| Status | Executive |

| Row Labels | NONOP | OPER | OTHER | Grand Total |
|-------------------------|-------------------|---------------------|-------------------|---------------------|
| 330 Paid Time Off - NU | | | \$ 848,075 | \$ 848,075 |
| 340 Regular Payroll -] | \$ 316,546 | \$ 3,688,914 | \$ 7,721 | \$ 4,013,181 |
| Grand Total | \$ 316,546 | \$ 3,688,914 | \$ 855,796 | \$ 4,861,256 |

Prep by: _____ 1st Review: _____

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

| Line No. | DESCRIPTION | Pro Forma Employee Benefits E-PEB |
|--------------------------------|-------------------------------------|--|
| | Adjustment Number | 3.06 |
| | Workpaper Reference | E-PEB |
| 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 | 392 |
| 8 | Purchased Power | - |
| 9 | Depreciation/Amortization | - |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 392 |
| Distribution | | |
| 13 | Operating Expenses | 247 |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | 247 |
| 17 | Customer Accounting | 112 |
| 18 | Customer Service & Information | 11 |
| 19 | Sales Expenses | - |
| Administrative & General | | |
| 20 | Operating Expenses | 358 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 358 |
| 25 | Total Electric Expenses | 1,120 |
| 26 | OPERATING INCOME BEFORE FIT | (1,120) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (235) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$885) |
| 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
 State of Washington
 Benefits Adjustment**

Assumptions/Purpose of Adjustment: The purpose of this adjustment is to pro-form Company Medical and Retirement expenses from the base year 12-months-ending 12.31.2019 to that expected during the Rate Period 10/1/2021 - 9/30/2022. (Cost level information based on third party information as noted below, available May 2020. Updated information will be used once available late 2020).

The basis for the Medical portion of the adjustment is third-party Consultants (Meridian Partners for Health Insurance and Willis Towers Watson for Post-Retirement Medical, as well as actual plan utilization. Cost levels for 2020 are used for the rate period expense, as this is the most current information available.)

The Retirement portion of the adjustment is based on information provided by third-party Consultants (Willis Towers Watson401(K)). Cost levels for 2022 are used, as this amount is provided by the Consultant.
 The 401K expense is based on forecasted O&M Expense increases.

The labor expense spread is based on 12-months-ending 12.31.2019 actual labor expense by service and jurisdiction.

| Task Name | Source: | Task Number | Year End YE 12.31.2019 | Pro-Forma Rate Period | Adjustment | | |
|--|---------|---------------|---------------------------|--------------------------|------------------|----|---------------------------|
| Health Insurance (Premera and Group Health) | BEN-02 | 926220 | 21,829,251 | 23,540,000 | 1,710,749 | | |
| Health Insurance (High Deductible Plan) | BEN-02 | 926221 | 1,624,667 | 1,570,000 | -54,667 | | |
| FAS 106/FAS 106 NS (Post-Retirement Medical) | BEN-02 | 926240 | 8,745,377 | 11,800,000 | 3,054,623 | | |
| Total Medical | | | 32,199,295 | 36,910,000 | 4,710,705 | \$ | 2,691,226 |
| 401 (k) | BEN-02 | 926225 | 9,270,825 | 9,827,075 | 556,250 | | |
| 401(K) Non-Elect Con | BEN-02 | 926226 | 1,090,687 | 1,156,128 | 65,441 | \$ | 355,172 |
| Pension FAS 87/Pension FAS 81 NS | BEN-02 | 926230 | 24,817,445 | 23,500,000 | -1,317,445 | \$ | (752,656) |
| Total Retirement | | | 35,178,957 | 34,483,203 | -695,754 | | |
| | BEN-03 | Total | 67,378,252 | 71,393,203 | 4,014,951 | | |
| | | O & M Percent | 57.13% | 57.13% | 57.13% | | |
| | | Total O&M | \$ 38,493,195 | \$ 40,786,937 | \$ 2,293,742 | | |
| | | | | | | | By Function |
| | | | | | | | Electric |
| | | | | | | | Transmission & Production |
| | | | | | | | 35% \$ 391,979 |
| | | | | | | | Distribution |
| | | | | | | | 22% \$ 246,387 |
| | | | | | | | Customer Accounts |
| | | | | | | | 10% \$ 111,994 |
| | | | | | | | Customer Service |
| | | | | | | | 1% \$ 11,199 |
| | | | | | | | Admin and General |
| | | | | | | | 32% \$ 358,380 |
| | | | | | | | \$ 1,119,939 |
| | | | | | | | LMA |
| | | | | | | | |
| | | | | | | | By Function |
| | | | | | | | Natural Gas |
| | | | | | | | Production |
| | | | | | | | 3% \$ 10,247 |
| | | | | | | | Underground Storage |
| | | | | | | | 0% \$ - |
| | | | | | | | Distribution |
| | | | | | | | 45% \$ 153,702 |
| | | | | | | | Customer Accounts |
| | | | | | | | 21% \$ 71,728 |
| | | | | | | | Customer Service |
| | | | | | | | 2% \$ 6,831 |
| | | | | | | | Admin and General |
| | | | | | | | 29% \$ 99,053 |
| | | | | | | | \$ 341,561 |

Allocation
Allocated to Washington Electric

0.70578 Note 7
 0.69180 Note 4

\$ 1,119,939

LMA

\$ 1,119,939

Allocated to Washington Gas

0.20513 Note 7
 0.72593 Note 4

\$ 341,561

LMA

\$ 341,561

Base Year Benefits Expense

Cognos Query

Ran: 02.04.19

Accounting Period: 01.01.2019 through 12.31.2019

Summary EXP Categ

Non-Labor

| Task Number | Task Name | | Actual | | Pro-Forma |
|-------------|--------------------------|--------|---------------|---------------|-----------|
| | | | Sum of | Transaction | 2022* |
| | | | Amount | Updated | |
| | | | | 03.19.20* | |
| 926220 | Health Insurance | BEN-01 | \$ 21,829,251 | \$ 23,540,000 | (BEN-01) |
| 926221 | Health Insure - HDHP | BEN-01 | \$ 1,624,667 | \$ 1,570,000 | (BEN-01) |
| 926240 | FAS 106/FAS 106 NS | BEN-01 | \$ 8,745,377 | \$ 11,800,000 | (BEN-01) |
| 926225 | 401 (k) | BEN-01 | \$ 9,270,825 | \$ 9,827,075 | (BEN-01) |
| 926226 | 401(K) Non-Elect Con | BEN-01 | \$ 1,090,687 | \$ 1,156,128 | (BEN-01) |
| 926230 | Pension FAS 87/FAS 87 NS | BEN-01 | \$ 24,817,445 | \$ 23,500,000 | (BEN-01) |
| Grand Total | | | \$ 67,378,252 | \$ 71,393,203 | |

*Amounts will be updated during process of case with updated information from Meridian Partners for Health Insurance and Willis Towers Watson for Post-Retirement Medical and 401(K).

Prep by: AMB

Accounting Period BETWEEN '201901' AND '201912', , Expenditure Type Parameter 1 : '510 Payroll Benefits loading'

Accounting Period:<All>

| | | Transaction Amount | | | | |
|------------------------------|----------|--------------------|---------|---------------|-----------|------------|
| Expenditure Type | Desc | CAP | NONOP | OPER | OTHER | Total |
| 510 Payroll Benefits loading | Projects | 18,588,122 | 698,892 | 34,561,715 | 6,643,879 | 60,492,608 |
| Total | | 18,588,122 | 698,892 | 34,561,715 | 6,643,879 | 60,492,608 |
| | Percent | 30.73% | 1.16% | 57.13% | 10.98% | 100.00% |

BEN-01

AVISTA UTILITIES

Percentage Increase Adjustments

NOTE: The 2020 increase is based on actual increased approved and in effect.
 The 2021 increase will be approved by the Board of Directors in November of 2020.
 The Company will update the adjustment to reflect the approved amount at that time.

UNION

| | | | |
|--|----------|---------------|----------|
| March 26, 2019 increase | | 3.00% | |
| Factor to adjust Jan 1 2019 - March 26, 2019 | | | |
| | 87/365 = | 0.238 | |
| Adjustment % to annualize Increase | | <u>0.714%</u> | |
| 2020 Adjustment | | <u>3.00%</u> | |
| March 26, 2021 increase | | <u>3.00%</u> | |
| Factor to adjust March 26, 2022-September 30, 2022 | | | |
| | 187/365= | 0.512 | 3.00000% |
| Adjustment % partial year 2022 | | <u>0.000%</u> | |

ADMIN

| | | | |
|---|----------|---------------|----------|
| March 5, 2019 increase | | 3.00% | |
| Factor to adjust Jan 1 2019 - March 5, 2019 | | | |
| | 63/365= | 0.173 | |
| Adjustment % to annualize Increase | | <u>0.519%</u> | |
| 2020 Adjustment | | <u>3.00%</u> | |
| March 1, 2021 increase | | <u>3.00%</u> | |
| Factor to adjust March 1, 2022-September 30, 2022 | | | |
| | 183/365= | | 3.00000% |

Prep by: AMB

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

| Line No. | DESCRIPTION | Pro Forma Insurance Expense E-PINS |
|--------------------------------|-------------------------------------|---|
| | Adjustment Number | 3.07 |
| | Workpaper Reference | |
| 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 | 3,539 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 3,539 |
| 25 | Total Electric Expenses | 3,539 |
| 26 | OPERATING INCOME BEFORE FIT | (3,539) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (743) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$2,796) |
| 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
Washington Jurisdiction
Proforma Insurance Adjustment**

| | | | | |
|---|--------------|-------------------|---|-----|
| Adjusted Test period Expense 12 ME 12.31.2019 | | 12 ME | | |
| | | 12.31.2019 | \$ 4,532,599 | |
| 2021 Projected Insurance Expense (@ 90% D & O) | | 12 ME | | |
| | | 12.31.2021 | \$ 11,780,078 | |
| Adjustment - System | | | \$ 7,247,479 | |
| | | | Adjust Insurance to 2021 Pro Forma | |
| | | | \$ 7,247,479 | |
| <u>Allocated to Washington Electric</u> | | | | |
| | 0.70578 | Note 7 | | |
| | 0.69189 | Note 4 | \$ 3,539,104 | LMA |
| <u>Allocated to Washington Gas</u> | | | | |
| | 0.20513 | Note 7 | | |
| | 0.72593 | Note 4 | \$ 1,079,222 | LMA |
| <u>Allocated to Idaho Electric</u> | | | | |
| | 0.70578 | Note 7 | | |
| | 0.30811 | Note 4 | \$ 1,576,021 | |
| <u>Allocated to Idaho Gas</u> | | | | |
| | 0.20513 | Note 7 | | |
| | 0.27407 | Note 4 | \$ 407,453 | |
| <u>Allocated to Oregon</u> | | | | |
| | 0.08909 | Note 7 | \$ 645,678 | |
| | | check | - | |
| | | | <i>Electric</i> | |
| | 70% FERC 925 | | \$2,477,373.10 | |
| | 30% FERC 924 | | \$1,061,731.33 | |
| | | | \$ 3,539,104 | |
| | | | <i>Gas</i> | |
| | 70% FERC 925 | | \$ 755,455.59 | |
| | 30% FERC 924 | | \$ 323,766.68 | |
| | | | \$ 1,079,222 | |

Avista Utilities
Washington Jurisdiction
Estimated Insurance Costs for GL, D&O, and Property Lines 2020-21
For the Twelve Months ended December 31, 2021

| TOTAL COSTS | | | | | | | | | | | |
|---|---------------------|--------------------|--------|----------------------------|--------------------|-----------|----------------------------|--------------------|-----------|----------|------|
| Line of Insurance | as of 12/31/2019 | | | as of 12/31/20 - Projected | | | as of 12/31/21 - Projected | | | | |
| | premium with cc (1) | premium without cc | basis | premium with cc | premium without cc | basis | premium with cc | premium without cc | basis | | |
| | | | | | | | | | | | |
| General Liability | \$2,259,774 | \$2,704,244 | actual | \$2,612,998 | \$2,981,117 | estimated | \$8,642,424 | \$9,046,649 | estimated | FERC 925 | 231% |
| Directors & Officers Liability | \$850,468 | \$1,221,598 | actual | \$856,617 | \$1,279,676 | estimated | \$946,671 | \$1,401,670 | estimated | FERC 925 | 11% |
| Property | \$1,480,696 | \$1,503,777 | actual | \$1,747,311 | \$1,796,768 | estimated | \$2,285,651 | \$2,335,799 | estimated | FERC 924 | 31% |
| TOTAL INSURANCE COSTS | 4,590,939 | 5,429,619 | | 5,216,926 | 6,057,562 | | 11,874,745 | 12,784,119 | | | |
| | IA-1 | | | IA-1 | | | IA-1 | | | | |
| Less 10% D&O | 58,340 | (Adj in 2.12) | | 85,662 | | | 94,667 | | | | |
| Adjusted for 10% D & O Removal | 4,532,599 | | | 5,131,264 | | | 11,780,078 | | | | |

Notes:

(1) Premium with cc in 2019 were actual premiums incurred net of continuity credits for GL, D and O and Property. The Premium without cc is for illustrative purposes only and to be used as a comparison to years 2020 and 2021 if continuity credits are not received

Worksheet to Calculate Calendar Year Property Premiums (With Continuity Credits)

| 12/18 Invoice | 2018 portion (12/1/18- 12/31/18) | 12/17 Invoice | 2018 portion (1/18-11/18) | Total 2018 Property Premium |
|----------------|--|----------------|------------------------------|--------------------------------|
| \$1,478,121.65 | \$123,176.80 | \$1,349,990.96 | \$1,237,491.71 | \$1,360,668.51 |

| 12/18 Invoice | 2019 portion (1/1/19-12/1/19) | 12/19 Invoice | 2019 portion (12/1/19-12/31/19) | Total 2019 Property Premium |
|----------------|----------------------------------|----------------|------------------------------------|--------------------------------|
| \$1,478,121.65 | \$1,354,444.28 | \$1,752,944.80 | \$126,252.04 | \$1,480,696.32 |

| 12/19 Invoice | 2020 portion (1/1/20 - 11/1/2020) | 12/20 Invoice | 2020 portion (12/1/20 - 12/31/20) | Total 2020 Property Premium |
|----------------|---|----------------|---|--------------------------------|
| \$1,752,944.80 | \$1,581,791.52 | \$2,278,828.25 | \$165,519.40 | \$1,747,310.92 |

| 12/20 Invoice | 2021 portion (1/1/21 - 11/1/2021) | 12/21 Invoice | 2021 portion (12/1/21 - 12/31/21) | Total 2021 Property Premium |
|----------------|---|----------------|---|--------------------------------|
| \$2,278,828.25 | \$2,063,160.55 | \$2,962,476.73 | \$222,490.11 | \$2,285,650.66 |

Worksheet to Calculate Calendar Year Property Premiums (Without Continuity Credits)

| 12/18 Invoice | 12/18 portion | 12/17 invoice | 1/18-11/18 portion | Total 2018 Property Premium |
|----------------|---------------|----------------|--------------------|--------------------------------|
| \$1,481,125.06 | \$123,427.09 | \$1,350,998.88 | \$1,238,415.64 | \$1,361,842.73 |

| 12/18 Invoice | 2019 portion (1/1/19-12/1/19) | 12/19 Invoice | 2019 portion (12/1/19-12/31/19) | Total 2019 Property Premium |
|----------------|----------------------------------|----------------|------------------------------------|--------------------------------|
| \$1,481,125.06 | \$1,357,697.97 | \$1,752,944.80 | \$146,078.73 | \$1,503,776.70 |

| 12/19 Invoice | 2020 portion (1/1/20 - 11/1/2020) | 12/20 Invoice | 2020 portion (12/1/20 - 12/31/20) | Total 2020 Property Premium |
|----------------|---|----------------|---|--------------------------------|
| \$1,752,944.80 | \$1,606,866.07 | \$2,278,828.25 | \$189,902.35 | \$1,796,768.42 |

| 12/20 Invoice | 2021 portion (1/1/21 - 11/1/2021) | 12/21 Invoice | 2021 portion (12/1/21 - 12/31/21) | Total 2021 Property Premium |
|----------------|---|----------------|---|--------------------------------|
| \$2,278,828.25 | \$2,088,925.90 | \$2,962,476.73 | \$246,873.06 | \$2,335,798.96 |

| | Est 12/1/20 Premiums | 12/1/19 Allocation | % Increase premium at 12/1/21 | Expected 12/1/21 Premium | 12/1/21 Allocation | Allocated portion of EIM 2 Credit 12 2021 |
|------------------|-----------------------|-----------------------|--|--------------------------------|-----------------------|--|
| Avista Capital | \$5,712.14 | 0.21% | 0.3 | \$7,425.78 | 0.00208 | |
| Avista Utilities | \$2,278,828.25 | 82.42% | 0.3 | \$2,962,476.73 | 0.829766 | -\$24,382.95 |
| AEL&P | \$480,283.97 | 17.37% | 0.25 | \$600,354.96 | 0.168155 | |
| | <u>\$2,764,824.36</u> | | | <u>\$3,570,257.46</u> | | |

29.13% Blended premium increase 12/1/20 to 12/1/21

**2019 Property Premium Reconciliation to Invoices (12/1/19- 12/1/20)
With Continuity Credit**

| Carrier | Amount | Avista Allocation (81.246075%) | |
|--------------------------------|------------------------------|--|--|
| ACE | \$445,000 | \$361,545 | |
| EIM | \$156,695 | \$127,309 | |
| EIM taxes | \$3,291 | \$2,673 | |
| American Alternative Ins Corp | \$104,464 | \$84,873 | |
| AEGIS | \$1,065,528 | \$865,700 | |
| AEGIS Continuity Credit | -\$4,256 | -\$3,458 | |
| AEGIS taxes | \$22,287 | \$18,107 | |
| Lloyds of London | \$254,439 | \$206,721 | |
| Lloyd's taxes | \$5,343 | \$4,341 | |
| Lloyd's/Other | \$32,740 | \$26,600 | |
| Lloyd's/Other taxes | \$688 | \$559 | |
| Lloyd's of London | \$56,298 | \$45,740 | |
| Lloyds Taxes | \$1,182 | \$961 | |
| Lloyd's of London | \$13,592 | \$11,043 | |
| Lloyds Taxes | \$285 | \$232 | |
| | | | \$1,752,944.80 |
| Total | <u>\$2,157,574.75</u> | | |
| | | Less: 2019 EIM Credit 2 - 12/2019 | -\$19,827 |
| | | AEGIS Loyalty Credit - 8/20 | -\$692 |
| | | 2020 EIM Credit 1 - 3/2020 | -\$24,383 |
| 12/20/2019 | <u>\$2,157,574.80</u> | | |
| | | | <u>\$1,708,043.56</u> |
| Difference s/b \$0.00 | -\$0.05 | rounding | 2019-20 Net Avista Prop Premium |

**2019 Property Premium Reconciliation to Invoices (12/1/19- 12/1/20)
With Continuity Credit Excluded**

| Carrier | Amount | Avista Allocation (81.246075%) | |
|--------------------------------|------------------------------|--|--|
| ACE | \$445,000 | \$361,545 | |
| EIM | \$156,695 | \$127,309 | |
| EIM taxes | \$3,291 | \$2,673 | |
| American Alternative Ins Corp | \$104,464 | \$84,873 | |
| AEGIS | \$1,065,528 | \$865,700 | |
| AEGIS Continuity Credit | \$0 | \$0 | |
| AEGIS taxes | \$22,287 | \$18,107 | |
| Lloyds of London | \$254,439 | \$206,721 | |
| Lloyd's taxes | \$5,343 | \$4,341 | |
| Lloyd's/Other | \$32,740 | \$26,600 | |
| Lloyd's/Other taxes | \$688 | \$559 | |
| Lloyd's of London | \$56,298 | \$45,740 | |
| Lloyds Taxes | \$1,182 | \$961 | |
| Lloyd's of London | \$13,592 | \$11,043 | |
| Lloyds Taxes | \$285 | \$232 | |
| | | | \$1,756,402.63 |
| Total | <u>\$2,161,830.75</u> | | |
| | | Less: 2019 EIM Credit 2 - 12/2019 | \$0 |
| | | AEGIS Loyalty Credit | \$0 |
| | | 2020 EIM Credit 1 - 3/2020 | \$0 |
| | | | <u>\$1,756,403</u> |
| | | | 2017-18 Net Avista Prop Premium |

| | 12/1/19 Premium | 12/1/19 Allocation | % Increase premium at 12/1/20 | Expected 12/1/20 Premium | 12/1/20 Allocation | Allocated portion of EIM 2 Credit 12 2020 | EIM Credit 1 - 3/2021 | Loyalty Credit 8/21 | AEGIS |
|------------------|-----------------------|--------------------|-------------------------------|--------------------------|--------------------|---|-----------------------|---------------------|-------|
| Avista Capital | \$4,393.95 | 0.20% | 0.3 | \$5,712.14 | 0.002066 | | | | |
| Avista Utilities | \$1,752,944.81 | 81.25% | 0.3 | \$2,278,828.25 | 0.824222 | -\$24,382.95 | -\$24,382.95 | -\$1,382.40 | |
| AEL&P | \$400,236.64 | 18.55% | 0.2 | \$480,283.97 | 0.173712 | | | | |
| | <u>\$2,157,575.40</u> | | | <u>\$2,764,824.36</u> | | | | | |

28.14% Blended premium increase 12/1/19 to 12/1/20

2018 Property Premium Reconciliation to Invoices (12/1/18 - 12/1/19)
Continuity Credit Included

| Carrier | Amount | Avista Allocation (80.4%) | |
|--------------------------------|------------------------------|---------------------------|--|
| ACE | \$470,951 | \$378,521 | |
| EIM | \$134,557 | \$108,149 | |
| EIM taxes | \$2,826 | \$2,271 | |
| American Alternative Ins Corp | \$89,705 | \$72,099 | |
| AEGIS | \$717,640 | \$576,794 | |
| AEGIS Continuity Credit | -\$3,114 | -\$2,503 | |
| AEGIS taxes | \$15,005 | \$12,060 | |
| Lloyds of London | \$270,196 | \$217,167 | |
| Lloyd's taxes | \$5,674 | \$4,561 | |
| Lloyd's/Other | \$30,000 | \$24,112 | |
| Lloyd's/Other taxes | \$630 | \$506 | |
| Lloyd's of London | \$90,065 | \$72,389 | |
| Lloyds Taxes | \$1,891 | \$1,520 | |
| Lloyd's of London | \$13,375 | \$10,750 | |
| Lloyds Taxes | \$281 | \$226 | |
| | | | <u>\$1,478,622.22</u> |
| Total | <u>\$1,839,682.18</u> | | |
| | | | :s: 2018-19 AEGIS London Credit \$0 |
| | | | Less: 2019 AEGIS Loyalty Credi \$501 |
| 12/17/2018 | <u>\$1,839,682.18</u> | <u>\$1,478,122</u> | 2018-19 Net Avista Prop Premium |
| Difference s/b \$0.00 | \$0.00 | | rounding |

2018 Property Premium Reconciliation to Invoices (12/1/18 - 12/1/19)
Continuity Credit Excluded

| Carrier | Amount | Avista Allocation (80.4%) | |
|--------------------------------|------------------------------|---------------------------|--|
| ACE | \$470,951 | \$378,521 | |
| EIM | \$134,557 | \$108,149 | |
| EIM taxes | \$2,826 | \$2,271 | |
| American Alternative Ins Corp | \$89,705 | \$72,099 | |
| AEGIS | \$717,640 | \$576,794 | |
| AEGIS Continuity Credit | \$0 | \$0 | |
| AEGIS taxes | \$15,005 | \$12,060 | |
| Lloyds of London | \$270,196 | \$217,167 | |
| Lloyd's taxes | \$5,674 | \$4,561 | |
| Lloyd's/Other | \$30,000 | \$24,112 | |
| Lloyd's/Other taxes | \$630 | \$506 | |
| Lloyd's of London | \$90,065 | \$72,389 | |
| Lloyds Taxes | \$1,891 | \$1,520 | |
| Lloyd's of London | \$13,375 | \$10,750 | |
| Lloyds Taxes | \$281 | \$226 | |
| | | | <u>\$1,481,125.06</u> |
| Total | <u>\$1,842,796.18</u> | | |
| | | | :s: 2018-19 AEGIS London Credit \$0 |
| | | | Less: 2019 AEGIS Loyalty Credi \$0 |
| | | | Less: EIM Special Credit \$0 |
| | | | <u>\$1,481,125</u> 2018-19 Net Avista Prop Premium |

2021 Liability Premiums (Est)

With Continuity Credits

| Insurance Company/Coverage Amount | Actual 2020 | | Projected Rate Increase for 2021 | | Est 2021 Premiums | AELP Allocation % | AELP \$ Allocation | Avista Corp Allocation % | Avista Capital Allocation % | Avista Capital Allocation \$ | Avista Utility Allocation % | Avista Utility Allocation \$ | |
|-------------------------------------|-------------|--|----------------------------------|--|-------------------|-------------------|--------------------|--------------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|----------------|
| | Premiums | | | | | | | | | | | | |
| AEGIS (\$35M) | \$2,360,000 | | 13% | | \$2,666,800 | 15.44% | \$411,719.66 | 84.56% | 0.42% | \$11,275 | 84.14% | \$2,243,804.94 | 100.00% |
| AEGIS Continuity Credit | -\$89,372 | | 22.56% | | -\$115,407 | 15.44% | -\$17,817.36 | 84.56% | 0.42% | -\$487.95 | 84.14% | -\$97,101.69 | 100.00% |
| AEGIS (\$35M) taxes | \$47,683 | | 13.00% | | \$53,882 | 15.43% | \$8,315.22 | 84.57% | 0.42% | \$228 | 84.14% | \$45,339.08 | 100.00% |
| AEGIS Loyalty Credit | | | | | -\$30,552 | 15.43% | -\$4,714.91 | 84.57% | 0.42% | -\$129 | 84.14% | -\$25,708.26 | 100.00% |
| EIM (\$100M xs \$35M) | \$789,051 | | 10.00% | | \$867,956 | 9.60% | \$83,323.68 | 90.40% | 0.00% | \$0 | 90.40% | \$784,632.42 | 100.00% |
| EIM (\$100M xs \$35M) taxes | \$16,570 | | 10.00% | | \$18,227 | 9.60% | \$1,749.81 | 90.40% | 0.00% | \$0 | 90.40% | \$16,477.41 | 100.00% |
| EIM Distribution Credit | -\$151,117 | | 3.00% | | -\$155,650 | 9.60% | -\$14,942.44 | 90.40% | 0.00% | \$0 | 90.40% | -\$140,707.92 | 100.00% |
| EIM Distribution Credit (Special) | -\$151,117 | | 3.00% | | -\$155,651 | 9.60% | -\$14,942.45 | 90.40% | 0.00% | \$0 | 90.40% | -\$140,708.06 | 100.00% |
| Lloyd's of London (\$50M xs \$135M) | \$240,000 | | 40.00% | | \$336,000 | 1.20% | \$4,015.40 | 98.80% | 0.00% | \$0 | 98.80% | \$331,984.60 | 100.00% |
| | | | | | \$3,485,605 | | \$456,706.61 | | | \$10,886.10 | | \$3,018,012.51 | \$3,485,605.22 |
| | | | | | | | | | | | | | 86.59% |

 = paid/received
 = estimated to be received/paid

Plus Estimated 5.13 ROL Scenario \$ 5,624,411 (1)

Total Estimated GL \$8,642,423.51

(1) Estimated amounts based on discussions with Insurance provider. Incremental General Liability insurance will be invoiced, and therefore known and measurable, in December 2020. The Company will update the GL insurance amount at that time, as soon as available.

2021 Liability Premiums (Est)

Excluding Continuity Credits

| Insurance Company/Coverage Amount | Actual 2020 | | Projected Rate Increase for 2021 | | Est 2021 Premiums | AELP Allocation % | AELP \$ Allocation | Avista Corp Allocation % | Avista Capital Allocation % | Avista Capital Allocation \$ | Avista Utility Allocation % | Avista Utility Allocation \$ | |
|-------------------------------------|-------------|--|----------------------------------|--|-------------------|-------------------|--------------------|--------------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|----------------|
| | Premiums | | | | | | | | | | | | |
| AEGIS (\$35M) | \$2,360,000 | | 13.00% | | \$2,666,800 | 15.44% | \$411,719.66 | 84.56% | 0.42% | \$11,275 | 84.14% | \$2,243,804.94 | 100.00% |
| AEGIS Continuity Credit | -\$89,372 | | #DIV/0! | | \$0 | 15.44% | \$0.00 | 84.56% | 0.42% | \$0 | 84.23% | \$0.00 | 100.10% |
| AEGIS (\$35M) taxes | \$47,683 | | 13.00% | | \$53,882 | 15.43% | \$8,315.22 | 84.57% | 0.42% | \$228 | 84.14% | \$45,339.08 | 99.99% |
| AEGIS Loyalty Credit | | | | | \$0 | | \$0 | | | \$0 | | \$0.00 | |
| EIM (\$100M xs \$35M) | \$789,051 | | 10.00% | | \$867,956 | 9.60% | \$83,323.68 | 90.40% | 0.00% | \$0 | 90.40% | \$784,632.42 | 100.00% |
| EIM (\$100M xs \$35M) taxes | \$16,570 | | 10.00% | | \$18,227 | 9.60% | \$1,749.81 | 90.40% | 0.00% | \$0 | 90.40% | \$16,477.41 | 100.00% |
| EIM Distribution Credit | -\$151,117 | | 3.00% | | \$0 | 9.60% | \$0.00 | 90.40% | 0.00% | \$0 | 90.40% | \$0.00 | 100.00% |
| EIM Distribution Credit (Special) | -\$151,117 | | 3.00% | | \$0 | 9.60% | \$0.00 | 90.40% | 0.00% | \$0 | 90.40% | \$0.00 | 100.00% |
| Lloyd's of London (\$50M xs \$135M) | \$240,000 | | 40.00% | | \$336,000 | 1.20% | \$4,015.40 | 98.80% | 0.00% | \$0 | 98.80% | \$331,984.60 | 100.00% |
| | | | | | \$3,942,865 | | \$509,123.77 | | | \$11,503.24 | | \$3,422,238.45 | \$3,942,865.45 |

 = estimated to be received/paid

**2019 Liability Premiums
With Continuity Credits**

| Insurance Company/Coverage Amount | Actual | Rate | 2019 Premiums | AELP Allocation % | AELP \$ Allocation | Avista | Avista | Avista Corp Allocation % | Avista Corp Allocation \$ |
|-------------------------------------|------------------|----------------------|------------------|----------------------|-----------------------|-------------------------|--------------------------|-----------------------------|------------------------------|
| | 2018 Premiums | Increase for 2019 | | | | Capital Allocation % | Capital Allocation \$ | | |
| AEGIS (\$35M) | \$2,105,287 | 2.00% | \$2,147,393 | 16.60% | \$356,467.24 | 0.42% | \$8,955 | 82.98% | \$1,781,971.13 |
| AEGIS Continuity Credit | -\$60,263 | 36.37% | -\$82,183 | 9.96% | -\$6,002.19 | 0.42% | -\$253 | 89.62% | -\$73,652.40 |
| AEGIS (\$35M) taxes | \$42,946 | 0.99% | \$43,369 | 16.60% | \$7,199.32 | 0.42% | \$181 | 82.98% | \$35,989.24 |
| AEGIS Loyalty Credit | | | -\$16,437 | 6.64% | -\$1,091.39 | 0.42% | -\$69 | 92.94% | -\$15,276.18 |
| EIM (\$100M xs \$35M) | \$766,068 | 0.00% | \$766,068 | 9.60% | \$73,542.53 | 0.00% | \$0 | 90.40% | \$692,525.47 |
| EIM (\$100M xs \$35M) taxes | \$16,087 | 0.00% | \$16,087 | 9.60% | \$1,544.39 | 0.00% | \$0 | 90.40% | \$14,543.04 |
| EIM Distribution Credit | -\$184,062 | 25.86% | -\$231,663 | 7.68% | -\$17,791.72 | 0.00% | \$0 | 92.32% | -\$213,871.28 |
| EIM Distribution Credit (Special) | -\$115,599 | 32.75% | -\$153,456 | 7.68% | -\$11,785.39 | 0.00% | \$0 | 92.32% | -\$141,670.16 |
| Lloyd's of London (\$50M xs \$135M) | \$182,000 | 0.00% | \$182,000 | 1.53% | \$2,784.60 | 0.00% | \$0 | 98.47% | \$179,215.40 |
| | | | | | <u>\$404,867.39</u> | | <u>\$8,813.34</u> | | <u>\$2,259,774.26</u> |

 = paid/received

**2019 Liability Premiums
Without Continuity Credits**


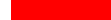
| Insurance Company/Coverage Amount | Actual | Rate | 2019 Premiums | AELP Allocation % | AELP \$ Allocation | Avista | Avista | Avista Corp Allocation % | Avista Corp Allocation \$ |
|-------------------------------------|------------------|----------------------|------------------|----------------------|-----------------------|-------------------------|--------------------------|-----------------------------|------------------------------|
| | 2018 Premiums | Increase for 2019 | | | | Capital Allocation % | Capital Allocation \$ | | |
| AEGIS (\$35M) | \$2,105,287 | 2.00% | \$2,147,393 | 16.60% | \$356,467.24 | 0.42% | \$8,955 | 82.98% | \$1,781,971.13 |
| AEGIS Continuity Credit | -\$60,263 | -100.00% | \$0 | 9.96% | \$0.00 | 0.42% | \$0 | 89.62% | \$0.00 |
| AEGIS (\$35M) taxes | \$42,946 | 0.99% | \$43,369 | 16.60% | \$7,199.32 | 0.42% | \$181 | 82.98% | \$35,989.24 |
| AEGIS Loyalty Credit | | | | | | | | | |
| EIM (\$100M xs \$35M) | \$766,068 | 0.00% | \$766,068 | 9.60% | \$73,542.53 | 0.00% | \$0 | 90.40% | \$692,525.47 |
| EIM (\$100M xs \$35M) taxes | \$16,087 | 0.00% | \$16,087 | 9.60% | \$1,544.39 | 0.00% | \$0 | 90.40% | \$14,543.04 |
| EIM Distribution Credit | -\$184,062 | -100.00% | \$0 | 7.68% | \$0.00 | 0.00% | \$0 | 92.32% | \$0.00 |
| EIM Distribution Credit (Special) | -\$115,599 | -100.00% | \$0 | 7.68% | \$0.00 | 0.00% | \$0 | 92.32% | \$0.00 |
| Lloyd's of London (\$50M xs \$135M) | \$182,000 | 0.00% | \$182,000 | 1.53% | \$2,784.60 | 0.00% | \$0 | 98.47% | \$179,215.40 |
| | | | | | <u>\$441,538.08</u> | | <u>\$9,135.48</u> | | <u>\$2,704,244.28</u> |

 = paid/received

**2020 Liability Premiums (Est)
With Continuity Credits**

| Insurance Company/Coverage Amount | Actual | Rate | 2020 | AELP | AELP \$ | Avista Corp | Avista | Avista | Avista Corp | Avista Corp | | |
|-------------------------------------|-------------|--------------|-------------|--------|---------------------|-------------|--------|----------|-------------|-------------------|----------------|---------|
| | 2019 | Increase for | | | | | | | | | | |
| AEGIS (\$35M) | \$2,147,393 | 9.90% | \$2,360,000 | 15.86% | \$374,290.60 | 84.14% | 0.42% | \$9,929 | 83.72% | \$1,975,780.85 | \$2,360,000.00 | 100.00% |
| AEGIS Continuity Credit | -\$82,183 | 8.75% | -\$89,372 | 9.96% | -\$8,901.65 | 90.04% | 0.45% | -\$402 | 89.59% | -\$80,068.00 | -\$89,372.00 | 100.00% |
| AEGIS (\$35M) taxes | \$43,369 | 9.95% | \$47,683 | 15.85% | \$7,559.29 | 84.15% | 0.42% | \$201 | 83.73% | \$39,923.39 | \$47,683.30 | 100.00% |
| AEGIS Loyalty Credit | | | -\$17,874 | 16.60% | -\$2,967.15 | | 0.42% | -\$75 | 82.98% | -\$14,832.18 | | |
| EIM (\$100M xs \$35M) | \$766,068 | 3.00% | \$789,051 | 9.60% | \$75,748.80 | 90.40% | 0.00% | \$0 | 90.40% | \$713,302.20 | \$789,051.00 | 100.00% |
| EIM (\$100M xs \$35M) taxes | \$16,087 | 3.00% | \$16,570 | 9.60% | \$1,590.73 | 90.40% | 0.00% | \$0 | 90.40% | \$14,979.47 | \$16,570.20 | 100.00% |
| EIM Distribution Credit | -\$184,062 | -17.90% | -\$151,117 | 9.60% | -\$14,507.22 | 90.40% | 0.00% | \$0 | 90.40% | -\$136,609.63 | -\$151,116.85 | 100.00% |
| EIM Distribution Credit (Special) | -\$115,599 | 30.73% | -\$151,117 | 9.60% | -\$14,507.22 | 90.40% | 0.00% | \$0 | 90.40% | -\$136,609.78 | -\$151,117.00 | 100.00% |
| Lloyd's of London (\$50M xs \$135M) | \$182,000 | 31.87% | \$240,000 | 1.20% | \$2,868.14 | 98.80% | 0.00% | \$0 | 98.80% | \$237,131.86 | \$240,000.00 | 100.00% |
| | | | | | <u>\$421,174.31</u> | | | <u>0</u> | | <u>\$9,651.74</u> | | |
| | | | | | | | | | | | | |

\$3,043,824

 = paid/received
 = estimated to be received/paid

\$3,061,698.65

**2020 Liability Premiums (Est)
Without Continuity Credits**

| Insurance Company/Coverage Amount | Actual | Rate | 2020 | AELP | AELP \$ | Avista Corp | Avista | Avista | Avista Corp | Avista Corp | | |
|-------------------------------------|-------------|--------------|-------------|--------|---------------------|-------------|--------|--------------------|-------------|-----------------------|----------------|---------|
| | 2019 | Increase for | | | | | | | | | | |
| AEGIS (\$35M) | \$2,147,393 | 9.90% | \$2,360,000 | 15.86% | \$374,290.60 | 84.14% | 0.42% | \$9,929 | 83.72% | \$1,975,780.85 | \$2,360,000.00 | 100.00% |
| AEGIS Continuity Credit | -\$82,183 | -100.00% | \$0 | 9.96% | \$0.00 | 90.04% | 0.45% | \$0 | 89.59% | \$0.00 | \$0.00 | 100.00% |
| AEGIS (\$35M) taxes | \$43,369 | 9.95% | \$47,683 | 15.85% | \$7,559.29 | 84.15% | 0.42% | \$201 | 83.73% | \$39,922.79 | \$47,683.30 | 100.00% |
| AEGIS Loyalty Credit | | | \$0 | | \$0.00 | | | \$0 | | \$0.00 | | |
| EIM (\$100M xs \$35M) | \$766,068 | 3.00% | \$789,051 | 9.60% | \$75,748.80 | 90.40% | 0.00% | \$0 | 90.40% | \$713,302.20 | \$789,051.00 | 100.00% |
| EIM (\$100M xs \$35M) taxes | \$16,087 | 3.00% | \$16,570 | 9.60% | \$1,590.73 | 90.40% | 0.00% | \$0 | 90.40% | \$14,979.47 | \$16,570.20 | 100.00% |
| EIM Distribution Credit | -\$184,062 | -100.00% | \$0 | 9.60% | \$0.00 | 90.40% | 0.00% | \$0 | 90.40% | \$0.00 | \$0.00 | 100.00% |
| EIM Distribution Credit (Special) | -\$115,599 | -100.00% | \$0 | 9.60% | \$0.00 | 90.40% | 0.00% | \$0 | 90.40% | \$0.00 | \$0.00 | 100.00% |
| Lloyd's of London (\$50M xs \$135M) | \$182,000 | 31.87% | \$240,000 | 1.20% | \$2,868.14 | 98.80% | 0.00% | \$0 | 98.80% | \$237,131.86 | \$240,000.00 | 100.00% |
| | | | | | <u>\$462,057.55</u> | | | <u>\$10,129.77</u> | | <u>\$2,981,117.17</u> | | |
| | | | | | | | | | | | | |

\$3,453,305

 = paid/received

\$3,453,304.50

2018 GL Premium With Continuity Credits

| Insurance Company/Coverage Amount | 2018 Premiums | AELP Allocation % | AELP \$ Allocation | Avista | | Avista Corp | |
|-------------------------------------|------------------|----------------------|-----------------------|-------------------------|---------------------------------|-----------------|------------------------------|
| | | | | Capital Allocation % | Avista Capital Allocation \$ | Allocation % | Avista Corp Allocation \$ |
| AEGIS (\$35M) | \$2,105,287 | 16.60% | \$349,478 | 0.42% | \$8,779 | 82.98% | \$1,747,030 |
| AEGIS Continuity Credit | -\$60,263 | 6.64% | -\$4,001 | 0.42% | -\$253 | 92.94% | -\$56,008 |
| AEGIS (\$35M) taxes | \$42,946 | 16.60% | \$7,129 | 0.42% | \$179 | 82.98% | \$35,637 |
| EIM (\$100M xs \$35M) | \$766,068 | 9.60% | \$73,543 | 0.00% | \$0 | 90.40% | \$692,525 |
| EIM (\$100M xs \$35M) taxes | \$16,087 | 9.60% | \$1,544 | 0.00% | \$0 | 90.40% | \$14,543 |
| EIM Distribution Credit | -\$184,062 | 5.76% | -\$10,602 | 0.00% | \$0 | 94.24% | -\$173,460 |
| EIM Distribution Credit (Special) | -\$115,599 | 5.76% | -\$6,659 | 0.00% | \$0 | 94.24% | -\$108,940 |
| Lloyd's of London (\$50M xs \$135M) | \$182,000 | 1.53% | \$2,785 | 0.00% | \$0 | 98.47% | \$179,215 |
| | | | <u>\$413,216</u> | | <u>\$8,705</u> | | <u>\$2,330,543</u> |

2018 GL Premium Without Continuity Credits

| Insurance Company/Coverage Amount | 2018 Premiums | AELP Allocation % | AELP \$ Allocation | Avista | | Avista Corp | |
|-------------------------------------|------------------|----------------------|-----------------------|-------------------------|---------------------------------|-----------------|------------------------------|
| | | | | Capital Allocation % | Avista Capital Allocation \$ | Allocation % | Avista Corp Allocation \$ |
| AEGIS (\$35M) | \$2,105,287 | 16.60% | \$349,478 | 0.42% | \$8,779 | 82.98% | \$1,747,030 |
| AEGIS Continuity Credit | \$0 | 6.64% | \$0 | 0.42% | \$0 | 92.94% | \$0 |
| AEGIS (\$35M) taxes | \$42,946 | 16.60% | \$7,129 | 0.42% | \$179 | 82.98% | \$35,637 |
| EIM (\$100M xs \$35M) | \$766,068 | 9.60% | \$73,543 | 0.00% | \$0 | 90.40% | \$692,525 |
| EIM (\$100M xs \$35M) taxes | \$16,087 | 9.60% | \$1,544 | 0.00% | \$0 | 90.40% | \$14,543 |
| EIM Distribution Credit | \$0 | 5.76% | \$0 | 0.00% | \$0 | 94.24% | \$0 |
| EIM Distribution Credit (Special) | \$0 | 5.76% | \$0 | 0.00% | \$0 | 94.24% | \$0 |
| Lloyd's of London (\$50M xs \$135M) | \$182,000 | 1.53% | \$2,785 | 0.00% | \$0 | 98.47% | \$179,215 |
| | | | <u>\$434,478</u> | | <u>\$8,958</u> | | <u>\$2,668,952</u> |

Calculation of Estimated 2020 D & O Premium Based on New Renewal Date of 3/31/21
Includes Continuity Credit

| Carrier | Actual 2020 Premiums | 2020 Actual/Estimated Premium Pro Rated for 1Q 2021 | 2020-21 | | Amount Allocated to AELP | Projected Increase/Decrease for 12 month policy beginning 3/31/21 | 2021 Premiums beginning 3/31/21 | 2021-22 | | 2021 Portion (3/31/21 to 12/31/21) | Avista Utility Combined 2021 premium |
|---|----------------------|---|-------------------|---------------------|--------------------------|---|---------------------------------|-------------------|---------------------|------------------------------------|--------------------------------------|
| | | | Utility Allocated | Utility Allocated % | | | | Utility Allocated | Utility Allocated % | | |
| AEGIS (\$35M) | \$698,000 | \$170,197 | 94.0% | \$159,985 | \$10,212 | 10.0% | \$767,800 | 94.0% | \$721,732 | \$545,748 | \$705,733 |
| AEGIS (\$35M) taxes | \$7,906 | \$1,928 | 94.0% | \$1,812 | \$116 | 10.0% | \$8,697 | 94.0% | \$8,175 | \$6,182 | \$7,994 |
| AEGIS -Continuity Credit | -\$321,504 | -\$78,394 | 94.0% | -\$73,690 | -\$4,704 | -19.4% | -\$258,991 | 94.0% | -\$243,452 | -\$184,089 | -\$257,780 |
| AEGIS Loyalty Credit | | | | | | | | | | | |
| EIM Credit 1 | -\$50,474 | \$0 | 100.0% | \$0 | | 0.0% | -\$50,474 | 100.0% | -\$50,474 | -\$38,167 | -\$38,167 |
| EIM Credit 2 | -\$50,474 | \$0 | 100.0% | \$0 | | 0.0% | -\$50,474 | 100.0% | -\$50,474 | -\$38,167 | -\$38,167 |
| EIM (\$30M xs \$35M) | \$287,177 | \$70,024 | 100.0% | \$70,024 | | 10.0% | \$315,895 | 100.0% | \$315,895 | \$238,868 | \$308,892 |
| EIM (\$30M xs \$35M) taxes | \$6,031 | \$1,471 | 100.0% | \$1,471 | | 10.0% | \$6,634 | 100.0% | \$6,634 | \$5,016 | \$6,487 |
| XL Specialty(\$10M xs \$65M) | \$58,130 | \$14,174 | 100.0% | \$14,174 | | 15.0% | \$66,850 | 100.0% | \$66,850 | \$50,549 | \$64,723 |
| Twin City(\$15M xs \$75M) | \$68,500 | \$16,703 | 100.0% | \$16,703 | | 15.0% | \$78,775 | 100.0% | \$78,775 | \$59,567 | \$76,270 |
| Zurich(\$15M xs \$90M) | \$60,074 | \$14,648 | 100.0% | \$14,648 | | 15.0% | \$69,085 | 100.0% | \$69,085 | \$52,240 | \$66,888 |
| Travelers (\$5M xs \$105M) | \$20,000 | \$4,877 | 100.0% | \$4,877 | | 15.0% | \$23,000 | 100.0% | \$23,000 | \$17,392 | \$22,268 |
| XL Speciality (\$15M xs \$110) Side A/DIC | \$79,875 | \$19,476 | 100.0% | \$19,476 | | 7.0% | \$85,466 | 100.0% | \$85,466 | \$64,627 | \$84,103 |
| HCC (\$15M xs \$125M) Side A/DIC | \$55,380 | \$13,504 | 100.0% | \$13,504 | | 7.0% | \$59,257 | 100.0% | \$59,257 | \$44,808 | \$58,311 |
| ##### | | | | | | | \$992,917 | | | | \$946,671 |

= paid/received
 = estimated to be received

Calculation of Estimated 2020 D & O Premium Based on New Renewal Date of 3/31/21
Without Continuity Credit

| Carrier | Actual 2020 Premiums | 2020 Actual/Estimated Premium Pro Rated for 1Q 2021 | 2020-21 | | Amount Allocated to AELP | Projected Increase/Decrease for 12 month policy beginning 3/31/21 | 2021 Premiums beginning 3/31/21 | 2021-22 | | 2021 Portion (3/31/21 to 12/31/21) | Avista Utility Combined 2021 premium |
|---|----------------------|---|-------------------|---------------------|--------------------------|---|---------------------------------|-------------------|---------------------|------------------------------------|--------------------------------------|
| | | | Utility Allocated | Utility Allocated % | | | | Utility Allocated | Utility Allocated % | | |
| AEGIS (\$35M) | \$698,000 | \$170,197 | 94.0% | \$159,985 | \$10,212 | 10.0% | \$767,800 | 94.0% | \$721,732 | \$545,748 | \$705,733 |
| AEGIS (\$35M) taxes | \$7,906 | \$1,928 | 94.0% | \$1,812 | \$116 | 10.0% | \$8,697 | 94.0% | \$8,175 | \$6,182 | \$7,994 |
| AEGIS -Continuity Credit | \$0 | \$0 | 94.0% | \$0 | \$0 | #DIV/0! | \$0 | 94.0% | \$0 | \$0 | \$0 |
| AEGIS Loyalty Credit | | | | | | | \$0 | | \$0 | \$0 | \$0 |
| EIM Credit 1 | \$0 | \$0 | 100.0% | \$0 | | 0.0% | \$0 | 100.0% | \$0 | \$0 | \$0 |
| EIM Credit 2 | \$0 | \$0 | 100.0% | \$0 | | 0.0% | \$0 | 100.0% | \$0 | \$0 | \$0 |
| EIM (\$30M xs \$35M) | \$287,177 | \$70,024 | 100.0% | \$70,024 | | 10.0% | \$315,895 | 100.0% | \$315,895 | \$238,868 | \$308,892 |
| EIM (\$30M xs \$35M) taxes | \$6,031 | \$1,471 | 100.0% | \$1,471 | | 10.0% | \$6,634 | 100.0% | \$6,634 | \$5,016 | \$6,487 |
| XL Specialty(\$15M xs \$65M) | \$58,130 | \$14,174 | 100.0% | \$14,174 | | 15.0% | \$66,850 | 100.0% | \$66,850 | \$50,549 | \$64,723 |
| Twin City(\$15M xs \$80M) | \$68,500 | \$16,703 | 100.0% | \$16,703 | | 15.0% | \$78,775 | 100.0% | \$78,775 | \$59,567 | \$76,270 |
| Zurich(\$15M xs \$95M) | \$60,074 | \$14,648 | 100.0% | \$14,648 | | 15.0% | \$69,085 | 100.0% | \$69,085 | \$52,240 | \$66,888 |
| Travelers (\$5M xs \$105M) | \$20,000 | \$4,877 | 100.0% | \$4,877 | | 15.0% | \$23,000 | 100.0% | \$23,000 | \$17,392 | \$22,268 |
| XL Speciality (\$15M xs \$110) Side A/DIC | \$79,875 | \$19,476 | 100.0% | \$19,476 | | 7.0% | \$85,466 | 100.0% | \$85,466 | \$64,627 | \$84,103 |
| HCC (\$15M xs \$125M) Side A/DIC | \$55,380 | \$13,504 | 100.0% | \$13,504 | | 7.0% | \$59,257 | 100.0% | \$59,257 | \$44,808 | \$58,311 |
| ##### | | | | | | | | | | | \$1,401,670 |

= paid/received

Calculation of 2019 D & O Premium Based on New Renewal Date of 3/31/19
Includes Continuity Credit

| Carrier | Actual 2018 Premiums | Prorated for 1Q 2019 | 2019 Actual/Estimated Premium Pro Rated for 1Q 2019 (2) | 2018-19 | | | Increase/Decrease for 12 month policy beginning 3/31/19 | 2019 Premiums beginning 3/31/19 | 2019-20 | | 2019 Portion (3/31/19 to 12/31/19) | Avista Utility Combined 2019 premium |
|---|------------------------|----------------------|---|---------------------|--------------------------|--------------------------|---|---------------------------------|---------------------|--------------------------|------------------------------------|--------------------------------------|
| | | | | Utility Allocated % | Utility Allocated Amount | Amount Allocated to AELP | | | Utility Allocated % | Utility Allocated Amount | | |
| AEGIS (\$35M) | \$665,000 | \$164,255 | \$164,255 | 94.0% | \$154,400 | \$9,855 | 0.0% | \$665,000 | 94.0% | \$625,100 | \$470,966 | \$625,365 |
| AEGIS (\$35M) taxes | \$6,584 | \$1,745 | \$1,745 | 94.0% | \$1,640 | \$105 | 33.2% | \$8,768 | 94.0% | \$8,242 | \$6,209 | \$7,850 |
| AEGIS -Continuity Credit (1) | -\$328,654 | -\$81,178 | -\$81,178 | 96.4% | -\$78,256 | -\$2,922 | -24.7% | -\$247,476 | 95.2% | -\$235,597 | -\$177,505 | -\$255,760 |
| AEGIS Loyalty Credit | | | | | | | | -\$49,495 | 95.2% | -\$47,119 | -\$47,119 | -\$47,119 |
| Loyalty Credit Adjusted by AEGIS | | | | | | | | -\$16,236 | 95.2% | -\$15,456.29 | -\$15,456 | -\$15,456 |
| EIM Credit 1 | | | | | | | #DIV/0! | \$0 | 100.0% | \$0 | \$0 | \$0 |
| EIM Credit 2 | | | | | | | #DIV/0! | -\$52,793 | 100.0% | -\$52,793 | -\$52,793 | -\$52,793 |
| EIM (\$30M xs \$35M) | \$263,550 | \$65,096 | \$65,096 | 100.0% | \$65,096 | | 0.0% | \$263,550 | 100.0% | \$263,550 | \$198,565 | \$263,661 |
| EIM (\$30M xs \$35M) taxes | \$5,535 | \$1,367 | \$1,367 | 100.0% | \$1,367 | | 0.0% | \$5,535 | 100.0% | \$5,535 | \$4,170 | \$5,537 |
| XL Specialty(\$15M xs \$65M) | \$80,000 | \$19,760 | \$19,760 | 100.0% | \$19,760 | | 0.0% | \$80,000 | 100.0% | \$80,000 | \$60,274 | \$80,034 |
| Twin City(\$15M xs \$80M) | \$60,000 | \$14,820 | \$14,820 | 100.0% | \$14,820 | | 0.0% | \$60,000 | 100.0% | \$60,000 | \$45,205 | \$60,025 |
| Zurich(\$15M xs \$95M) | \$52,065 | \$12,844 | \$12,844 | 100.0% | \$12,844 | | 0.0% | \$52,065 | 100.0% | \$52,065 | \$39,227 | \$52,071 |
| XL Speciality (\$15M xs \$110) Side A/DIC | \$75,000 | \$18,525 | \$18,525 | 100.0% | \$18,525 | | 0.0% | \$75,000 | 100.0% | \$75,000 | \$56,507 | \$75,032 |
| HCC (\$15M xs \$125M) Side A/DIC | \$52,000 | \$12,844 | \$12,844 | 100.0% | \$12,844 | | 0.0% | \$52,000 | 100.0% | \$52,000 | \$39,178 | \$52,022 |
| | <u>\$7,170,245,232</u> | | | | | | | <u>\$895,917</u> | | | | <u>\$850,468</u> |

(1) Announced 12 month continuity credit for 2019 is 328,654
(2) New 12 month policy period will begin 3/31/19 due to prior 90 day extension of policy.

Calculation of Estimated 2019 D & O Premium Based on New Renewal Date of 3/31/19
Without Continuity Credit

| Carrier | Actual 2018 Premiums | Prorated for 1Q 2019 | 2019 Actual/Estimated Premium Pro Rated for 1Q 2019 (2) | 2018-19 | | | Increase/Decrease for 12 month policy beginning 3/31/19 | 2019 Premiums beginning 3/31/19 | 2019-20 | | 2019 Portion (3/31/19 to 12/31/19) | Avista Utility Combined 2019 premium |
|---|------------------------|----------------------|---|---------------------|--------------------------|--------------------------|---|---------------------------------|---------------------|--------------------------|------------------------------------|--------------------------------------|
| | | | | Utility Allocated % | Utility Allocated Amount | Amount Allocated to AELP | | | Utility Allocated % | Utility Allocated Amount | | |
| AEGIS (\$35M) | \$665,000 | \$164,255 | \$164,255 | 94.0% | \$154,400 | \$9,855 | 0.0% | \$665,000 | 94.0% | \$625,100 | \$470,966 | \$625,365 |
| AEGIS (\$35M) taxes | \$6,584 | \$1,745 | \$1,745 | 94.0% | \$1,640 | \$105 | 33.2% | \$8,768 | 94.0% | \$8,242 | \$6,209 | \$7,850 |
| AEGIS -Continuity Credit (1) | \$0 | \$0 | \$0 | 96.4% | \$0 | \$0 | #DIV/0! | \$0 | 95.2% | \$0 | \$0 | \$0 |
| AEGIS Loyalty Credit | | | | | | | | \$0 | | \$0 | \$0 | \$0 |
| Loyalty Credit Adjusted by AEGIS | | | | | | | | \$0 | | \$0 | \$0 | \$0 |
| EIM Credit 1 | | | | | | | #DIV/0! | \$0 | 100.0% | \$0 | \$0 | \$0 |
| EIM Credit 2 | | | | | | | #DIV/0! | \$0 | 100.0% | \$0 | \$0 | \$0 |
| EIM (\$30M xs \$35M) | \$263,550 | \$65,096 | \$65,096 | 100.0% | \$65,096 | | 0.0% | \$263,550 | 100.0% | \$263,550 | \$198,565 | \$263,661 |
| EIM (\$30M xs \$35M) taxes | \$5,535 | \$1,367 | \$1,367 | 100.0% | \$1,367 | | 0.0% | \$5,535 | 100.0% | \$5,535 | \$4,170 | \$5,537 |
| XL Specialty(\$15M xs \$65M) | \$80,000 | \$19,760 | \$19,760 | 100.0% | \$19,760 | | 0.0% | \$80,000 | 100.0% | \$80,000 | \$60,274 | \$80,034 |
| Twin City(\$15M xs \$80M) | \$60,000 | \$14,820 | \$14,820 | 100.0% | \$14,820 | | 0.0% | \$60,000 | 100.0% | \$60,000 | \$45,205 | \$60,025 |
| Zurich(\$15M xs \$95M) | \$52,065 | \$12,844 | \$12,844 | 100.0% | \$12,844 | | 0.0% | \$52,065 | 100.0% | \$52,065 | \$39,227 | \$52,071 |
| XL Speciality (\$15M xs \$110) Side A/DIC | \$75,000 | \$18,525 | \$18,525 | 100.0% | \$18,525 | | 0.0% | \$75,000 | 100.0% | \$75,000 | \$56,507 | \$75,032 |
| HCC (\$15M xs \$125M) Side A/DIC | \$52,000 | \$12,844 | \$12,844 | 100.0% | \$12,844 | | 0.0% | \$52,000 | 100.0% | \$52,000 | \$39,178 | \$52,022 |
| | <u>\$9,700,881,032</u> | | | | | | | | | | | <u>\$1,221,598</u> |

Calculation of Estimated 2020 D & O Premium Based on New Renewal Date of 3/31/20
Includes Continuity Credit

| Carrier | Actual 2019 Premiums | 2019 Actual/Estimated Premium Pro Rated for 1Q 2020 | 2019-20 | | Amount Allocated to AELP | Projected Increase/Decrease for 12 month policy beginning 3/31/20 | 2020 Premiums beginning 3/31/20 | 2020-21 | | 2020 | | Avista Utility Combined 2020 premium |
|---|----------------------|---|-------------------|---------------------|--------------------------|---|---------------------------------|---------------------|-------------------|-------------------------------|------------|--------------------------------------|
| | | | Utility Allocated | Utility Allocated % | | | | Utility Allocated % | Utility Allocated | Portion (3/31/20 to 12/31/20) | | |
| AEGIS (\$35M) | \$665,000 | \$163,973 | 94.0% | \$154,134 | \$9,838 | 5.0% | \$698,000 | 94.0% | \$656,120 | \$494,337 | \$648,471 | |
| AEGIS (\$35M) taxes | \$8,768 | \$2,162 | 94.0% | \$2,032 | \$130 | -9.8% | \$7,906 | 94.0% | \$7,432 | \$5,599 | \$7,632 | |
| AEGIS -Continuity Credit | -\$247,476 | -\$61,021 | 95.2% | -\$58,092 | -\$2,929 | 29.9% | -\$321,504 | 94.0% | -\$302,214 | -\$227,695 | -\$285,788 | |
| AEGIS Loyalty Credit | | | | | | | -\$64,301 | 95.2% | -\$61,214 | -\$61,214 | -\$61,214 | |
| EIM Credit 1 | \$0 | \$0 | 100.0% | \$0 | | #DIV/0! | -\$50,474 | 100.0% | -\$50,474 | -\$38,029 | -\$38,029 | |
| EIM Credit 2 | -\$52,793 | \$0 | 100.0% | \$0 | | -4.4% | -\$50,474 | 100.0% | -\$50,474 | -\$38,029 | -\$38,029 | |
| EIM (\$30M xs \$35M) | \$263,550 | \$64,985 | 100.0% | \$64,985 | | 9.0% | \$287,177 | 100.0% | \$287,177 | \$216,366 | \$281,351 | |
| EIM (\$30M xs \$35M) taxes | \$5,535 | \$1,365 | 100.0% | \$1,365 | | 9.0% | \$6,031 | 100.0% | \$6,031 | \$4,544 | \$5,908 | |
| XL Specialty(\$10M xs \$65M) | \$80,000 | \$19,726 | 100.0% | \$19,726 | | -27.3% | \$58,130 | 100.0% | \$58,130 | \$43,797 | \$63,523 | |
| Twin City(\$15M xs \$75M) | \$60,000 | \$14,795 | 100.0% | \$14,795 | | 14.2% | \$68,500 | 100.0% | \$68,500 | \$51,610 | \$66,404 | |
| Zurich(\$15M xs \$90M) | \$52,065 | \$12,838 | 100.0% | \$12,838 | | 15.4% | \$60,074 | 100.0% | \$60,074 | \$45,261 | \$58,099 | |
| Travelers (\$5M xs \$105M) | \$0 | \$0 | 100.0% | \$0 | | #DIV/0! | \$20,000 | 100.0% | \$20,000 | \$15,068 | \$15,068 | |
| XL Speciality (\$15M xs \$110) Side A/DIC | \$75,000 | \$18,493 | 100.0% | \$18,493 | | 6.5% | \$79,875 | 100.0% | \$79,875 | \$60,180 | \$78,673 | |
| HCC (\$15M xs \$125M) Side A/DIC | \$52,000 | \$12,822 | 100.0% | \$12,822 | | 6.5% | \$55,380 | 100.0% | \$55,380 | \$41,725 | \$54,547 | |
| ##### | | | | | | | \$854,320 | | | | \$856,617 | |

= paid/received
 = estimated to be received/paid

Calculation of Estimated 2020 D & O Premium Based on New Renewal Date of 3/31/20
Without Continuity Credit

| Carrier | Actual 2019 Premiums | 2019 Actual/Estimated Premium Pro Rated for 1Q 2020 | 2019-20 | | Amount Allocated to AELP | Projected Increase/Decrease for 12 month policy beginning 3/31/20 | 2020 Premiums beginning 3/31/20 | 2020-21 | | 2020 | | Avista Utility Combined 2020 premium |
|---|----------------------|---|-------------------|---------------------|--------------------------|---|---------------------------------|---------------------|-------------------|-------------------------------|-------------|--------------------------------------|
| | | | Utility Allocated | Utility Allocated % | | | | Utility Allocated % | Utility Allocated | Portion (3/31/20 to 12/31/20) | | |
| AEGIS (\$35M) | \$665,000 | \$163,973 | 94.0% | \$154,134 | \$9,838 | 5.0% | \$698,000 | 94.0% | \$656,120 | \$494,337 | \$648,471 | |
| AEGIS (\$35M) taxes | \$8,768 | \$2,162 | 94.0% | \$2,032 | \$130 | -9.8% | \$7,906 | 94.0% | \$7,432 | \$5,599 | \$7,632 | |
| AEGIS -Continuity Credit | \$0 | \$0 | 95.2% | \$0 | \$0 | #DIV/0! | \$0 | 94.0% | \$0 | \$0 | \$0 | |
| AEGIS Loyalty Credit | | | | | | | \$0 | | \$0 | \$0 | \$0 | |
| EIM Credit 1 | \$0 | \$0 | 100.0% | \$0 | | #DIV/0! | \$0 | 100.0% | \$0 | \$0 | \$0 | |
| EIM Credit 2 | \$0 | \$0 | 100.0% | \$0 | | #DIV/0! | \$0 | 100.0% | \$0 | \$0 | \$0 | |
| EIM (\$30M xs \$35M) | \$263,550 | \$64,985 | 100.0% | \$64,985 | | 9.0% | \$287,177 | 100.0% | \$287,177 | \$216,366 | \$281,351 | |
| EIM (\$30M xs \$35M) taxes | \$5,535 | \$1,365 | 100.0% | \$1,365 | | 9.0% | \$6,031 | 100.0% | \$6,031 | \$4,544 | \$5,908 | |
| XL Specialty(\$15M xs \$65M) | \$80,000 | \$19,726 | 100.0% | \$19,726 | | -27.3% | \$58,130 | 100.0% | \$58,130 | \$43,797 | \$63,523 | |
| Twin City(\$15M xs \$80M) | \$60,000 | \$14,795 | 100.0% | \$14,795 | | 14.2% | \$68,500 | 100.0% | \$68,500 | \$51,610 | \$66,404 | |
| Zurich(\$15M xs \$95M) | \$52,065 | \$12,838 | 100.0% | \$12,838 | | 15.4% | \$60,074 | 100.0% | \$60,074 | \$45,261 | \$58,099 | |
| Travelers (\$5M xs \$105M) | 0 | \$0 | 100.0% | \$0 | | #DIV/0! | \$20,000 | 100.0% | \$20,000 | \$15,068 | \$15,068 | |
| XL Speciality (\$15M xs \$110) Side A/DIC | \$75,000 | \$18,493 | 100.0% | \$18,493 | | 6.5% | \$79,875 | 100.0% | \$79,875 | \$60,180 | \$78,673 | |
| HCC (\$15M xs \$125M) Side A/DIC | \$52,000 | \$12,822 | 100.0% | \$12,822 | | 6.5% | \$55,380 | 100.0% | \$55,380 | \$41,725 | \$54,547 | |
| ##### | | | | | | | | | | | \$1,279,676 | |

= paid/received

2018 Premiums (Invoiced)
With Continuity Credit Applied

| Carrier | Actual 2017 Premiums | Projected Increase/Decrease | 2018 | | Utility Allocated % | Utility Allocated Amount | Amount Allocated to AELP | Comments |
|---|----------------------|-----------------------------|--------------------------|-----------|---------------------|--------------------------|--------------------------|----------|
| | | | Actual/Estimated Premium | Allocated | | | | |
| AEGIS (\$35M) | \$615,000 | 8.1% | \$665,000 | 94.0% | \$625,100 | \$39,900 | | |
| AEGIS (\$35M) taxes | \$6,584 | 5.9% | \$6,973 | 94.0% | \$6,555 | \$418 | | |
| AEGIS -Continuity Credit (1) | -\$301,466 | 10.4% | -\$332,958 | 96.4% | -\$320,972 | -\$11,986 | | |
| EIM (\$30M xs \$35M) | \$263,550 | 0.0% | \$263,550 | 100.0% | \$263,550 | | | |
| EIM (\$30M xs \$35M) taxes | \$5,535 | 0.0% | \$5,535 | 100.0% | \$5,535 | | | |
| XL Specialty(\$15M xs \$65M) | \$80,000 | 0.0% | \$80,000 | 100.0% | \$80,000 | | | |
| Twin City(\$15M xs \$80M) | \$60,000 | 0.0% | \$60,000 | 100.0% | \$60,000 | | | |
| Zurich(\$15M xs \$95M) | \$52,065 | 0.0% | \$52,065 | 100.0% | \$52,065 | | | |
| XL Specialty (\$15M xs \$100) Side A/DIC | \$75,000 | 0.0% | \$75,000 | 100.0% | \$75,000 | | | |
| HCC (\$15M xs \$125M) Side A/DIC | \$52,000 | 0.0% | \$52,000 | 100.0% | \$52,000 | | | |
| | \$908,268 | | | | | | | |
| | | | \$927,164 | | | | | |
| 2018 D & O Premium Total Allocated to Avista | | | | | | \$898,833 | \$28,331.88 | |

2018 Premiums (Invoiced)
Without Continuity Credit

| Carrier | Actual 2017 Premiums | Increase/Decrease | 2018 | | Utility Allocated % | Utility Allocated Amount | Amount Allocated to AELP | Comments |
|---|----------------------|-------------------|---------------------|-----------|---------------------|--------------------------|--------------------------|----------|
| | | | 2018 Actual Premium | Allocated | | | | |
| AEGIS (\$35M) | \$615,000 | 8.1% | \$665,000 | 94.0% | \$625,100 | \$39,900 | | |
| AEGIS (\$35M) taxes | \$6,584 | 5.9% | \$6,973 | 94.0% | \$6,555 | \$418 | | |
| AEGIS -Continuity Credit (1) | -\$301,466 | -100.0% | \$0 | 96.4% | \$0 | \$0 | | |
| EIM (\$30M xs \$35M) | \$263,550 | 0.0% | \$263,550 | 100.0% | \$263,550 | | | |
| EIM (\$30M xs \$35M) taxes | \$5,535 | 0.0% | \$5,535 | 100.0% | \$5,535 | | | |
| XL Specialty(\$15M xs \$65M) | \$80,000 | 0.0% | \$80,000 | 100.0% | \$80,000 | | | |
| Twin City(\$15M xs \$80M) | \$60,000 | 0.0% | \$60,000 | 100.0% | \$60,000 | | | |
| Zurich(\$15M xs \$95M) | \$52,065 | 0.0% | \$52,065 | 100.0% | \$52,065 | | | |
| XL Specialty (\$15M xs \$100) Side A/DIC | \$75,000 | 0.0% | \$75,000 | 100.0% | \$75,000 | | | |
| HCC (\$15M xs \$125M) Side A/DIC | \$52,000 | 0.0% | \$52,000 | 100.0% | \$52,000 | | | |
| | \$908,268 | | | | | | | |
| | | | \$1,260,122 | | | | | |
| 2018 D & O Premium Total Allocated to Avista | | | | | | \$1,219,804 | \$40,318.37 | |

Reconciliation of Insurance Premium Add to IA-2 Summary Page - 5.13% ROL Scenario

Calculation of Incremental Increase in Gross Premium by Line Insuranc Carrier

| | Expected Gross Premiums 2021 Prior to Wildfire Adj | Expected Gross Premiums 2021 After Wildfire Adjustement - 5.13% ROL | Difference |
|-------------------------------|---|---|----------------------------|
| AEGIS | \$2,666,800 | \$6,541,800 | \$3,875,000 |
| EIM | \$867,956 | \$2,129,142 | \$1,261,186 |
| AXA XL | \$336,000 | \$824,226 | \$488,226 |
| | \$3,870,756 | \$9,495,167 | \$5,624,411 |
| Less Premiums (see below) | -\$510,334 | -\$510,334 | Total Incremental Increase |
| Taxes and credits (see below) | -\$342,409 | -\$342,409 | |
| | \$3,018,013 | \$8,642,424 | \$5,624,411 |
| | | | PF Adjustment 3.07 |

Reconciliation from New Gross Premiums (5.13% ROL Scenario) to Avista Utility Net Premium Shown on Adjusted Proforma
**Expected Gross
Premiums 2021 After
Wildfire Adjustement -
5.13% ROL**

| | | | |
|---|-------------|--------------------|--|
| AEGIS | \$6,541,800 | | |
| EIM | \$2,129,142 | | |
| XL AXA | \$824,226 | | |
| | | \$9,495,167 | |
| Less orig gross premiums AEL&P | | -\$499,059 | |
| Less orig gross premiums for AVA Cap | | -\$11,275 | |
| AVA Utility Gross Premium | | \$8,984,833 | |
| Add AVA Utility Taxes | | \$61,816 | \$3,018,013 |
| Less AVA Utility Credits | | -\$404,226 | \$5,624,411 |
| Net AVA Utility Premium | | <u>\$8,642,424</u> | <u>\$8,642,424</u> |
| | | | Net AVA Utility premium from Pro Forma IA-2 Add incremental change from H15 above Net AVA Utility Premium |

Projected Rate on Line Scenario Analysis due to Possible Wildfire Premium Increases at 12 31 20 Renewal

**2021 Liability Premiums (Est)
With Continuity Credits**

**2021 Liability Premiums (Est)
Excluding Continuity Credits**

| Insurance Company/Coverage Amount | Projected Rate | Est 2021 | AELP | AELP \$ | Avista Corp | Avista Capital | Avista Capital | Avista Utility | Avista Utility | | |
|-------------------------------------|-------------------|----------|--------------|------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | Increase for 2021 | Premiums | Allocation % | Allocation | Allocation % | Allocation % | Allocation \$ | Allocation % | Allocation \$ | | |
| AEGIS (\$35M) | \$2,360,000 | 13.00% | \$2,666,800 | 15.44% | \$411,719.66 | 84.56% | 0.42% | \$11,275 | 84.14% | \$2,243,804.94 | 100.00% |
| AEGIS Continuity Credit | -\$89,372 | 22.56% | -\$115,407 | 15.44% | -\$17,817.36 | 84.56% | 0.42% | -\$488 | 84.14% | -\$97,101.69 | 100.00% |
| AEGIS (\$35M) taxes | \$47,683 | 13.00% | \$53,882 | 15.43% | \$8,315.22 | 84.57% | 0.42% | \$228 | 84.14% | \$45,339.08 | 99.99% |
| AEGIS Loyalty Credit | -\$17,874 | | -\$30,552 | 15.43% | -\$4,714.86 | 84.57% | 0.42% | -\$129 | 84.14% | -\$25,707.96 | 99.99% |
| EIM (\$100M xs \$35M) | \$789,051 | 10.00% | \$867,956 | 9.60% | \$83,323.68 | 90.40% | 0.00% | \$0 | 90.40% | \$784,632.42 | 100.00% |
| EIM (\$100M xs \$35M) taxes | \$16,570 | 10.00% | \$18,227 | 9.60% | \$1,749.81 | 90.40% | 0.00% | \$0 | 90.40% | \$16,477.41 | 100.00% |
| EIM Distribution Credit | -\$151,117 | 3.00% | -\$155,650 | 9.60% | -\$14,942.40 | 90.40% | 0.00% | \$0 | 90.40% | -\$140,707.60 | 100.00% |
| EIM Distribution Credit (Special) | -\$151,117 | 3.00% | -\$155,651 | 9.60% | -\$14,942.50 | 90.40% | 0.00% | \$0 | 90.40% | -\$140,708.50 | 100.00% |
| Lloyd's of London (\$50M xs \$135M) | \$240,000 | 40.00% | \$336,000 | 1.20% | \$4,015.40 | 98.80% | 0.00% | \$0 | 98.80% | \$331,984.60 | 100.00% |
| | \$3,043,825 | | \$3,485,605 | | \$456,706.65 | -\$42,352.08 | | \$10,886.10 | -\$389 | \$3,018,012.69 | \$3,485,605.45 |
| | | | \$3,870,756 | | | | -\$42,741.38 | | | | |

= estimated to be received/paid

| Rate on Line Projection - No Wildfire Additional Premium | | | |
|--|-------------|---------------|--------------|
| AEGIS | \$2,666,800 | | |
| EIM | \$867,956 | | |
| XL AXA | \$336,000 | | |
| Total Premium | | \$3,870,756 | |
| Total Limits | | \$185,000,000 | |
| Projected Rate on Line - No AP | | | 2.09% |

| Premium | Limits | Rate Per Million | Rate on Line | |
|--------------------|----------------------|------------------|--------------|--------------|
| AEGIS | \$2,666,800 | \$35,000,000 | \$76,194.29 | 7.62% |
| EIM | \$867,956 | \$100,000,000 | \$8,679.56 | 0.113913542 |
| XL AXA | \$336,000 | \$50,000,000 | \$6,720.00 | 0.774232706 |
| \$3,870,756 | \$185,000,000 | | | 2.09% |

\$3,360,421.96

\$5,624,411.00

\$404,225.75

\$61,816.48

\$8,642,423.69

| Rate on Line Projection - \$1.5M Wildfire Additional Premium by AEGIS and additional by following layers | | | |
|--|-------------|---------------|--------------|
| AEGIS | \$4,166,800 | | |
| EIM | \$1,356,157 | | |
| XL AXA | \$524,991 | | |
| Total Premium | | \$6,047,948 | |
| Total Limits | | \$185,000,000 | |
| Projected Rate on Line - No AP | | | 3.27% |

No Changes in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line | |
|--------------------|----------------------|------------------|--------------|--------------|
| AEGIS | \$4,166,800 | \$35,000,000 | \$119,051.43 | 11.91% |
| EIM | \$1,356,157 | \$100,000,000 | \$13,561.57 | 0.113913542 |
| XL AXA | \$524,991 | \$50,000,000 | \$10,499.81 | 0.774232706 |
| \$6,047,948 | \$185,000,000 | | | 3.27% |

AEGIS

EIM

XL AXA

| Rate on Line Projection - \$3.875M Wildfire Additional Premium by AEGIS and additional by following layers | | | |
|--|-------------|---------------|--------------|
| AEGIS | \$6,541,800 | | |
| EIM | \$2,129,142 | | |
| XL AXA | \$824,226 | | |
| Total Premium | | \$9,495,167 | |
| Total Limits | | \$185,000,000 | |
| Projected Rate on Line - No AP | | | 5.13% |

No Changes in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line | |
|--------------------|----------------------|------------------|--------------|--------------|
| AEGIS | \$6,541,800 | \$35,000,000 | \$186,908.57 | 18.69% |
| EIM | \$2,129,142 | \$100,000,000 | \$21,291.42 | 0.113913542 |
| XL AXA | \$824,226 | \$50,000,000 | \$16,484.51 | 0.774232706 |
| \$9,495,167 | \$185,000,000 | | | 5.13% |

AEGIS

EIM

XL AXA

| | | | |
|--|-------------|---------------|--------------|
| Rate on Line Projection - \$6.25M Wildfire Additional Premium by AEGIS and additional by following layers - Get's us to high end of 6- 7% rate on line PG&E was paying before 2018 fires | | | |
| AEGIS | \$8,916,800 | | |
| EIM | \$2,902,127 | | |
| XL AXA | \$1,123,461 | | |
| Total Premium | | \$12,942,387 | |
| Total Limits | | \$185,000,000 | |
| Projected Rate on Line - \$6.25M AP by AEGIS | | | 7.00% |

No Changes in underlying layer ROL

| | Premium | Limits | Rate Per Million | Rate on Line | |
|--------|---------------------|----------------------|-------------------------|--------------|--------|
| AEGIS | \$8,916,800 | \$35,000,000 | \$254,765.71 | 25.48% | AEGIS |
| EIM | \$2,902,127 | \$100,000,000 | \$29,021.27 0.113913542 | 2.90% | EIM |
| XL AXA | \$1,123,461 | \$50,000,000 | \$22,469.21 0.774232706 | 2.25% | XL AXA |
| | \$12,942,387 | \$185,000,000 | | 7.00% | |

| | | | |
|--|--------------|---------------|---------------|
| Rate on Line Projection - \$15M Wildfire Additional Premium by AEGIS and additional by following layers - Results in ROL of approx 14-17% depending on pricing action of underlying layers | | | |
| AEGIS | \$17,666,800 | | |
| EIM | \$5,749,965 | | |
| XL AXA | \$2,225,906 | | |
| Total Premium | | \$25,642,671 | |
| Total Limits | | \$185,000,000 | |
| Projected Rate on Line - \$15M AP by AEGIS | | | 13.86% |

No Changes in underlying layer ROL

| | Premium | Limits | Rate Per Million | Rate on Line | |
|--------|---------------------|----------------------|-------------------------|---------------|--------|
| AEGIS | \$17,666,800 | \$35,000,000 | \$504,765.71 | 50.48% | AEGIS |
| EIM | \$5,749,965 | \$100,000,000 | \$57,499.65 0.113913542 | 5.75% | EIM |
| XL AXA | \$2,225,906 | \$50,000,000 | \$44,518.11 0.774232706 | 4.45% | XL AXA |
| | \$25,642,671 | \$185,000,000 | | 13.86% | |

10% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|--------------------|----------------------|------------------|-------------------|
| \$4,166,800 | \$35,000,000 | \$119,051.43 | 11.91% |
| \$1,491,773 | \$100,000,000 | \$14,917.73 | 0.125304897 1.49% |
| \$635,239 | \$50,000,000 | \$12,704.77 | 0.851655977 1.27% |
| \$6,293,811 | \$185,000,000 | | 3.40% |

25% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|--------------------|----------------------|------------------|----------------|
| AEGIS \$4,166,800 | \$35,000,000 | \$119,051.43 | 11.91% |
| EIM \$1,695,196 | \$100,000,000 | \$16,951.96 | 0.142392 1.70% |
| XL AXA \$820,298 | \$50,000,000 | \$16,405.95 | 0.967791 1.64% |
| \$6,682,294 | \$185,000,000 | | 3.61% |

50% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|--------------------|----------------------|------------------|----------------|
| AEGIS \$4,166,800 | \$35,000,000 | \$119,051.43 | 11.91% |
| EIM \$2,034,235 | \$100,000,000 | \$20,342.35 | 0.17087 2.03% |
| XL AXA \$1,181,229 | \$50,000,000 | \$23,624.57 | 1.161349 2.36% |
| \$7,382,264 | \$185,000,000 | | 3.99% |

10% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|--------------------|----------------------|------------------|-------------------|
| \$6,541,800 | \$35,000,000 | \$186,908.57 | 18.69% |
| \$2,342,056 | \$100,000,000 | \$23,420.56 | 0.125304897 2.34% |
| \$997,313 | \$50,000,000 | \$19,946.26 | 0.851655977 1.99% |
| \$9,881,169 | \$185,000,000 | | 5.34% |

25% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|---------------------|----------------------|------------------|----------------|
| AEGIS \$6,541,800 | \$35,000,000 | \$186,908.57 | 18.69% |
| EIM \$2,661,427 | \$100,000,000 | \$26,614.27 | 0.142392 2.66% |
| XL AXA \$1,287,852 | \$50,000,000 | \$25,757.05 | 0.967791 2.58% |
| \$10,491,080 | \$185,000,000 | | 5.67% |

50% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|---------------------|----------------------|------------------|----------------|
| AEGIS \$6,541,800 | \$35,000,000 | \$186,908.57 | 18.69% |
| EIM \$3,193,713 | \$100,000,000 | \$31,937.13 | 0.17087 3.19% |
| XL AXA \$1,854,508 | \$50,000,000 | \$37,090.15 | 1.161349 3.71% |
| \$11,590,020 | \$185,000,000 | | 6.26% |

10% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|---------------------|----------------------|------------------|--------------|
| \$8,916,800 | \$35,000,000 | \$254,765.71 | 25.48% |
| \$3,192,339 | \$100,000,000 | \$31,923.39 | 0.125304897 |
| \$1,359,387 | \$50,000,000 | \$27,187.75 | 0.851655977 |
| \$13,468,527 | \$185,000,000 | | 7.28% |

25% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|---------------------|----------------------|------------------|--------------|
| AEGIS \$8,916,800 | \$35,000,000 | \$254,765.71 | 25.48% |
| EIM \$3,627,658 | \$100,000,000 | \$36,276.58 | 0.142392 |
| XL AXA \$1,755,407 | \$50,000,000 | \$35,108.14 | 0.967791 |
| \$14,299,865 | \$185,000,000 | | 7.73% |

50% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|---------------------|----------------------|------------------|--------------|
| AEGIS \$8,916,800 | \$35,000,000 | \$254,765.71 | 25.48% |
| EIM \$4,353,190 | \$100,000,000 | \$43,531.90 | 0.17087 |
| XL AXA \$2,527,786 | \$50,000,000 | \$50,555.73 | 1.161349 |
| \$15,797,776 | \$185,000,000 | | 8.54% |

10% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|---------------------|----------------------|------------------|---------------|
| \$17,666,800 | \$35,000,000 | \$504,765.71 | 50.48% |
| \$6,324,962 | \$100,000,000 | \$63,249.62 | 0.125304897 |
| \$2,693,346 | \$50,000,000 | \$53,866.91 | 0.851655977 |
| \$26,685,107 | \$185,000,000 | | 14.42% |

25% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|---------------------|----------------------|------------------|---------------|
| AEGIS \$17,666,800 | \$35,000,000 | \$504,765.71 | 50.48% |
| EIM \$7,187,456 | \$100,000,000 | \$71,874.56 | 0.142392 |
| XL AXA \$3,477,977 | \$50,000,000 | \$69,559.55 | 0.967791 |
| \$28,332,234 | \$185,000,000 | | 15.31% |

50% increase in underlying layer ROL

| Premium | Limits | Rate Per Million | Rate on Line |
|---------------------|----------------------|------------------|---------------|
| AEGIS \$17,666,800 | \$35,000,000 | \$504,765.71 | 50.48% |
| EIM \$8,624,948 | \$100,000,000 | \$86,249.48 | 0.17087 |
| XL AXA \$5,008,287 | \$50,000,000 | \$100,165.75 | 1.161349 |
| \$31,300,035 | \$185,000,000 | | 16.92% |

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

| Line No. | DESCRIPTION | Pro Forma IS/IT Expense E-PIT |
|--------------------------------|-------------------------------------|--|
| | Adjustment Number | 3.08 |
| | Workpaper Reference | E-PIT |
| 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 | 2,013 |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 2,013 |
| 25 | Total Electric Expenses | 2,013 |
| 26 | OPERATING INCOME BEFORE FIT | (2,013) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (423) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$1,590) |
| 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
Washington Jurisdiction
Proforma IS/IT Adjustment
For the Twelve Months ended December 31, 2019**

| | ISIT-2 | CD AA | ISIT-2 | CD AN | CD WA | ISIT-2 | CD ID | ISIT-2 | ED AN | ISIT-2 | ED WA | GD AA | GD OR | Total Costs | | | |
|--|---------|-----------|-----------|-------|--------|---------|---------|--------|-------|--------|-------|----------|----------|-------------|----|-----------|-----------|
| Pro Forma System Non-Labor Costs | \$ | 3,411,127 | \$ | 5,203 | \$ | 521,003 | \$ | - | \$ | - | \$ | (61,501) | \$ | - | \$ | 3,875,832 | |
| Pro Forma System Labor Costs | ISIT-3 | | | | | | | | | | | | | | | | |
| Adjust IS/IT Costs 2021 Pro Forma | \$ | 3,411,127 | \$ | 5,203 | \$ | 521,003 | \$ | - | \$ | - | \$ | (61,501) | \$ | - | \$ | 3,875,832 | |
| <u>Allocated to Washington Electric</u> | | | | | | | | | | | | | | | | | |
| 9 (4-Factor, Common Electric and Gas North) | 0.77874 | | | | | | | | | | | | | | | | |
| 7 (4-Factor, Common All Services) | 0.70578 | | | | | | | | | | | | | | | | |
| 4 (Jurisdictional 4-Factor) | 0.69189 | \$ | 1,665,729 | \$ | 2,803 | \$ | 405,726 | \$ | - | \$ | - | \$ | (61,501) | \$ | - | \$ | 2,012,757 |
| <u>Allocated to Washington Gas</u> | | | | | | | | | | | | | | | | | |
| 9 (4-Factor, Common Electric and Gas North) | 0.22126 | | | | | | | | | | | | | | | | |
| 7 (4-Factor, Common All Services) | 0.20513 | | | | | | | | | | | | | | | | |
| 4 (Jurisdictional 4-Factor) | 0.72593 | \$ | 507,951 | \$ | 836 | \$ | 115,277 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 624,064 |
| <u>Allocated to Idaho Electric</u> | | | | | | | | | | | | | | | | | |
| 9 (4-Factor, Common Electric and Gas North) | 0.77874 | | | | | | | | | | | | | | | | |
| 7 (4-Factor, Common All Services) | 0.70578 | | | | | | | | | | | | | | | | |
| 4 (Jurisdictional 4-Factor) | 0.30811 | \$ | 741,777 | \$ | 1,248 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 743,025 |
| <u>Allocated to Idaho Gas</u> | | | | | | | | | | | | | | | | | |
| 9 (4-Factor, Common Electric and Gas North) | 0.22126 | | | | | | | | | | | | | | | | |
| 7 (4-Factor, Common All Services) | 0.20513 | | | | | | | | | | | | | | | | |
| 4 (Jurisdictional 4-Factor) | 0.27407 | \$ | 191,774 | \$ | 315 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 192,089 |
| <u>Allocated to Oregon</u> | | | | | | | | | | | | | | | | | |
| 7 (4-Factor, Common All Services) | 0.08909 | \$ | 303,897 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - | \$ | 303,897 |
| | | \$ | 1 | | (0.60) | | 0.01 | | - | | - | | - | | - | \$ | 0 |

| Sum of Amount | | | | | | | Incremental |
|--------------------|----------|--------------------------|---------------|---------------|---------------|--------------|-------------|
| Sv | Jur | Systems | 2019 | 2020 | 2021 | | Total |
| 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 | | |
| | | General Business Systems | \$ 8,224,121 | \$ 9,187,506 | \$ 10,694,170 | | |
| | | Network Systems | \$ 1,096,511 | \$ 1,159,481 | \$ 1,181,265 | | |
| | | Security Systems | \$ 996,581 | \$ 1,195,003 | \$ 1,278,834 | | |
| | AA Total | | \$ 12,337,967 | \$ 13,915,178 | \$ 15,749,094 | | |
| | | Adjustment | | \$ 1,577,212 | \$ 1,833,916 | \$ 3,411,127 | |
| CD | AN | Distributed Systems | \$ 79,734 | \$ 84,937 | \$ 84,937 | | |
| | AN Total | | \$ 79,734 | \$ 84,937 | \$ 84,937 | | |
| | | Adjustment | | \$ 5,203 | \$ - | \$ 5,203 | |
| CD | WA | General Business Systems | \$ 125,808 | \$ 309,255 | \$ 342,233 | | |
| | | Network Systems | \$ 85,652 | \$ 131,904 | \$ 134,775 | | |
| | | Security Systems | \$ 165,853 | \$ 376,181 | \$ 421,309 | | |
| | WA Total | | \$ 377,314 | \$ 817,341 | \$ 898,317 | | |
| | | Adjustment | | \$ 440,027 | \$ 80,976 | \$ 521,003 | |
| CD Total | | | \$ 12,795,014 | \$ 14,817,456 | \$ 16,732,347 | | |
| ED | AN | General Business Systems | \$ - | \$ - | \$ - | | |
| | AN Total | | \$ - | \$ - | \$ - | | |
| | | Adjustment | | \$ - | \$ - | \$ - | |
| ED | WA | General Business Systems | \$ 136,733 | \$ 108,271 | \$ 106,207 | | |
| | | Security Systems | \$ 30,975 | \$ - | \$ - | | |
| | WA Total | | \$ 167,708 | \$ 108,271 | \$ 106,207 | | |
| | | Adjustment | | \$ (59,437) | \$ (2,064) | \$ (61,501) | |
| ED Total | | | \$ 167,708 | \$ 108,271 | \$ 106,207 | | |
| Grand Total | | | \$ 12,962,722 | \$ 14,925,727 | \$ 16,838,554 | | |
| | | Total Adjustment | | \$ 1,963,005 | \$ 1,912,827 | \$ 3,875,832 | |

Prep by: _____

Item_BID (Multiple Items) <- removed 4 EIM IDs
 AccountingPeriod (Multiple Items)

| Sum of Amount Svc | Jur | Systems | AccountingYear | | | |
|------------------------------|-----------------|------------------------------|-------------------|-------------------|-------------------|--------------|
| | | | 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 | \$ 3,411,127 |
| | AN | Network Systems | 79,734 | 84,937 | 84,937 | |
| | AN Total | | 79,734 | 84,937 | 84,937 | \$ 5,203 |
| | WA | Network Systems | Security 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 | \$ 521,003 |
| 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 | \$ (61,501) | |
| ED Total | | 167,708 | 108,271 | 106,207 | | |
| Grand Total | | 12,962,722 | 14,925,727 | 16,838,554 | \$ 3,875,832 | |

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

| Line No. | DESCRIPTION | Pro Forma Property Tax E-PPT |
|--------------------------------|-------------------------------------|---------------------------------------|
| | Adjustment Number | 3.09 |
| | Workpaper Reference | E-PPT |
| 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 | 1,156 |
| 12 | Total Production & Transmission | 1,156 |
| Distribution | | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | 552 |
| 16 | Total Distribution | 552 |
| 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 | 1,708 |
| 26 | OPERATING INCOME BEFORE FIT | (1,708) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (359) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$1,349) |
| 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 |

| | PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC | | | | | | ALLOCATION | | |
|---------------------------|---|-----------|------------|-----------|----------|------------|----------------------|-----------------|------------|
| | Washington | Idaho | Montana | Oregon | Colstrip | Total | 65.64% Washington | 34.36% Idaho | Total |
| Actual Per Results | | | | | | | | | |
| P/T: | | | | | | | | | |
| 408150 | 3,171,431 | 1,307,486 | 9,749,570 | 3,380,090 | 2,863 | 17,611,440 | 11,560,149 | 6,051,291 | 17,611,440 |
| 408180 | 2,692,481 | 1,566,547 | 1,776,805 | 12,906 | - | 6,048,739 | 3,970,392 | 2,078,347 | 6,048,739 |
| P/T Total | 5,863,912 | 2,874,033 | 11,526,375 | 3,392,995 | 2,863 | 23,660,179 | 15,530,541 | 8,129,638 | 23,660,179 |
| Dist: | | | | | | | | | |
| 408170 | 7,080,705 | 3,115,158 | 11,534 | - | - | 10,207,398 | 7,080,705 | 3,115,158 | 10,195,864 |
| Actual Per Results | 12,944,617 | 5,989,192 | 11,537,909 | 3,392,995 | 2,863 | 33,867,577 | 22,611,246 | 11,244,796 | 33,856,043 |

| Current Period | | | | | | | | | |
|-----------------------|------------|-----------|------------|-----------|----------|------------|------------|------------|------------|
| Expense | Washington | Idaho | Montana | Oregon | Colstrip | Total | Washington | Idaho | Total |
| P/T: | | | | | | | | | |
| 408150 | 3,462,775 | 1,302,066 | 9,749,570 | 3,380,090 | 2,863 | 17,897,364 | 11,747,830 | 6,149,534 | 17,897,364 |
| 408180 | 2,940,481 | 1,566,547 | 1,776,805 | 12,906 | - | 6,296,739 | 4,133,180 | 2,163,560 | 6,296,740 |
| P/T | 6,403,256 | 2,868,613 | 11,526,375 | 3,392,995 | 2,863 | 24,194,104 | 15,881,010 | 8,313,094 | 24,194,104 |
| Dist: | | | | | | | | | |
| 408170 | 7,731,175 | 3,115,158 | 11,534 | - | - | 10,857,868 | 7,731,175 | 3,126,692 | 10,857,868 |
| | 14,134,431 | 5,983,772 | 11,537,909 | 3,392,995 | 2,863 | 35,051,971 | 23,612,185 | 11,439,786 | 35,051,972 |

| Restating Adjustment | | | | | | | | | |
|-----------------------------|------------|---------|---------|--------|----------|-----------|------------|---------|-----------|
| P/T: | Washington | Idaho | Montana | Oregon | Colstrip | Total | Washington | Idaho | Total |
| 408150 | 291,344 | (5,420) | - | - | - | 285,924 | 187,681 | 98,243 | 285,924 |
| 408180 | 248,000 | - | - | - | - | 248,000 | 162,788 | 85,213 | 248,001 |
| P/T | 539,344 | (5,420) | - | - | - | 533,924 | 350,469 | 183,456 | 533,925 |
| Dist: | | | | | | | | | |
| 408170 | 650,470 | - | - | - | - | 650,470 | 650,470 | - | 650,470 |
| | 1,189,814 | (5,420) | - | - | - | 1,184,394 | 1,000,939 | 183,456 | 1,184,395 |

| Pro Forma Period | | | | | | | | | |
|-------------------------|------------|-----------|------------|-----------|----------|------------|------------|------------|------------|
| Expense - 2021 | Washington | Idaho | Montana | Oregon | Colstrip | Total | Washington | Idaho | Total |
| P/T: | | | | | | | | | |
| 408150 | 3,710,217 | 1,553,497 | 10,298,748 | 3,487,555 | 3,294 | 19,053,310 | 12,506,593 | 6,546,717 | 19,053,310 |
| 408180 | 3,149,899 | 1,861,302 | 1,876,890 | 13,316 | - | 6,901,407 | 4,530,084 | 2,371,323 | 6,901,407 |
| P/T | 6,860,116 | 3,414,799 | 12,175,637 | 3,500,871 | 3,294 | 25,954,718 | 17,036,677 | 8,918,040 | 25,954,717 |
| Dist: | | | | | | | | | |
| 408170 | 8,283,628 | 3,701,293 | 12,184 | - | - | 11,997,104 | 8,283,628 | 3,713,477 | 11,997,104 |
| | 15,143,744 | 7,116,092 | 12,187,821 | 3,500,871 | 3,294 | 37,951,822 | 25,320,305 | 12,631,517 | 37,951,821 |

| PF Adjustment | | | | | | | | | |
|----------------------|------------|-----------|---------|---------|----------|-----------|------------|-----------|-----------|
| P/T: | Washington | Idaho | Montana | Oregon | Colstrip | Total | Washington | Idaho | Total |
| 408150 | 247,442 | 251,431 | 549,177 | 107,465 | 431 | 1,155,946 | 758,763 | 397,183 | 1,155,946 |
| 408180 | 209,418 | 294,755 | 100,085 | 410 | - | 604,668 | 396,904 | 207,764 | 604,668 |
| P/T | 456,860 | 546,186 | 649,262 | 107,876 | 431 | 1,760,614 | 1,155,667 | 604,947 | 1,760,614 |
| Dist: | | | | | | | | | |
| 408170 | 552,452 | 586,135 | 650 | - | - | 1,139,237 | 552,452 | 586,784 | 1,139,237 |
| | 1,009,313 | 1,132,320 | 649,912 | 107,876 | 431 | 2,899,851 | 1,708,119 | 1,191,731 | 2,899,851 |

| Sum of Transaction Amount - 2019 Actual in GL | | | | | | | | | | | | | Grand Total |
|--|--------------------------------|-------|-----------|------------|-----------|-------------|-------------|-----------|-----------|-----------|-----------|-------------|-------------|
| | | ED | | | | | | GD | | | | Grand Total | |
| FERC Account | FERC Account Description | AN | ID | MT | OR | WA | Total | ID | OR | WA | Total | | |
| 408150 | TAXES OTHER THAN INC-PROD PROP | 2,863 | 1,307,486 | 9,749,570 | 3,380,090 | 3,171,431 | 17,611,440 | | | | 0 | 17,611,440 | |
| 408170 | TAXES OTHER THAN INC-DIST PROP | | 3,115,158 | 11,534 | | 7,080,705 | 10,207,398 | 1,655,639 | 4,318,910 | 2,844,901 | 8,819,449 | 19,026,847 | |
| 408180 | TAXES OTHER THAN INC-TRANS PRO | | 1,566,547 | 1,776,805 | 12,906 | 2,692,481 | 6,048,739 | | | | 0 | 6,048,739 | |
| 408190 | TAXES OTHER THAN INC - STORAGE | | | | | | 0 | | | 520,576 | 520,576 | 520,576 | |
| Grand Total | | 2,863 | 5,989,192 | 11,537,909 | 3,392,995 | 12,944,617 | 33,867,577 | 1,655,639 | 4,318,910 | 3,365,477 | 9,340,026 | 43,207,603 | |
| Costs for prior-period recorded in 2019-need to remove | | | | | | | | | | | | | |
| | | ED | | | | | | GD | | | | Grand Total | |
| FERC Account | FERC Account Description | AN | ID | MT | OR | WA | Total | ID | OR | WA | Total | | |
| 408150 | TAXES OTHER THAN INC-PROD PROP | - | 5,420 | - | - | (456,642) | (451,222) | - | - | - | - | (451,222) | |
| 408170 | TAXES OTHER THAN INC-DIST PROP | - | - | - | - | (1,019,523) | (1,019,523) | - | - | (517,210) | (517,210) | (1,536,734) | |
| 408180 | TAXES OTHER THAN INC-TRANS PRO | - | - | - | - | (387,680) | (387,680) | - | - | - | - | (387,680) | |
| 408190 | TAXES OTHER THAN INC - STORAGE | - | - | - | - | - | - | - | - | 38,691 | 38,691 | 38,691 | |
| Grand Total | | - | 5,420 | - | - | (1,863,845) | (1,858,425) | - | - | (478,519) | (478,519) | (2,336,944) | |
| Costs for 2019 recorded in 2020-need to add | | | | | | | | | | | | | |
| | | ED | | | | | | GD | | | | Grand Total | |
| FERC Account | FERC Account Description | AN | ID | MT | OR | WA | Total | ID | OR | WA | Total | | |
| 408150 | TAXES OTHER THAN INC-PROD PROP | - | - | - | - | (165,298) | (165,298) | - | - | - | - | (165,298) | |
| 408170 | TAXES OTHER THAN INC-DIST PROP | - | - | - | - | (369,053) | (369,053) | - | - | (211,934) | (211,934) | (580,987) | |
| 408180 | TAXES OTHER THAN INC-TRANS PRO | - | - | - | - | (139,679) | (139,679) | - | - | - | - | (139,679) | |
| 408190 | TAXES OTHER THAN INC - STORAGE | - | - | - | - | - | - | - | - | (68,102) | (68,102) | (68,102) | |
| Grand Total | | - | - | - | - | (674,031) | (674,031) | - | - | (280,036) | (280,036) | (954,067) | |
| Revised 2019 Costs | | | | | | | | | | | | | |
| | | ED | | | | | | GD | | | | Grand Total | |
| FERC Account | FERC Account Description | AN | ID | MT | OR | WA | Total | ID | OR | WA | Total | | |
| 408150 | TAXES OTHER THAN INC-PROD PROP | 2,863 | 1,302,066 | 9,749,570 | 3,380,090 | 3,462,775 | 17,897,364 | 0 | 0 | 0 | 0 | 17,897,364 | |
| 408170 | TAXES OTHER THAN INC-DIST PROP | 0 | 3,115,158 | 11,534 | 0 | 7,731,175 | 10,857,868 | 1,655,639 | 4,318,910 | 3,150,177 | 9,124,726 | 19,982,593 | |
| 408180 | TAXES OTHER THAN INC-TRANS PRO | 0 | 1,566,547 | 1,776,805 | 12,906 | 2,940,481 | 6,296,739 | 0 | 0 | 0 | 0 | 6,296,739 | |
| 408190 | TAXES OTHER THAN INC - STORAGE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 413,783 | 413,783 | 413,783 | |
| Grand Total | | 2,863 | 5,983,772 | 11,537,909 | 3,392,995 | 14,134,431 | 35,051,971 | 1,655,639 | 4,318,910 | 3,563,960 | 9,538,509 | 44,590,480 | |
| This is a summary. See file with detail from GL and pivot table. | | | | | | | | | | | | | |

Sum of Transaction Amount

| FERC Account | Transaction Description | ED ID | ED WA | GD WA | Grand Total |
|--------------|--|----------|-------------|-----------|-------------|
| 408150 | ID 2018 Thermal Property Tax Close Out | 50 | | | 50 |
| | Idaho Property Tax rebate 2018 | 5,370 | | | 5,370 |
| | WA ED 2018 Hydro Property Tax | | (324,309) | | (324,309) |
| | WA ED 2018 Other Property Tax | | (44,732) | | (44,732) |
| | WA ED 2018 Thermal Property Tax | | (87,601) | | (87,601) |
| 408170 | Wa ED 2018 Distribution Property Tax | | (1,019,523) | | (1,019,523) |
| | WA Gas 2018 Property Tax | | | (517,210) | (517,210) |
| 408180 | WA ED 2018 Transmission Property Tax | | (387,680) | | (387,680) |
| 408190 | WA Gas 2018 Property Tax - Storage | | | 38,691 | 38,691 |
| Grand Total | | 5,420 | (1,863,845) | (478,519) | (2,336,944) |

These costs were recorded in 2019 but were for 2018.

| Sum of Transaction Amount | | | Service ED |
|---------------------------|--------------|-----------------------------------|------------------|
| Accounting Year | FERC Account | Transaction Description | |
| 2020 | 408150 | WA 2019 Hydro Property Tax | (117,395) |
| | | WA 2019 Other Property Tax | (16,192) |
| | | WA 2019 Thermal Property Tax | (31,710) |
| | 408150 Total | | <u>(165,298)</u> |
| | 408170 | Wa 2019 Distribution Property Tax | (369,053) |
| | | WA 2019 Property Tax | |
| | 408170 Total | | <u>(369,053)</u> |
| | 408180 | WA 2019 Forest Assessment | 655 |
| | | WA 2019 Transmission Property Tax | (140,335) |
| | 408180 Total | | <u>(139,679)</u> |
| | 408190 | WA 2019 Property Tax - Storage | |
| | 408190 Total | | |
| 2020 Total | | | <u>(674,031)</u> |

These costs were recorded in 2020 but were for 2019.

Jurisdiction
GD
WA

(211,934)
(211,934)

(68,102)
(68,102)
(280,036)

PROPERTY TAX ESTIMATES FOR 5YR FORECAST

| | REVISED at 04/23/2020 | | REVISED at 07/02/2020 | | REVISED at 07/02/2020 | REVISED at 07/02/2020 |
|--|---------------------------------|------|---------------------------------|------|---------------------------------|---------------------------------|
| | in thousands | | in thousands | | in thousands | |
| BOOK VALUE @ DEC YEAR ASSESSED | 2018 | | 2019 | | 2020 | 2021 |
| YEAR TAX ACCRUED | 2019 | | 2020 | | 2021 | 2022 |
| YEAR TAX PAYABLE | 2019-2020 | | 2020-2021 | | 2021-2022 | 2022-2023 |
| | 2019 Estimate | | 2020 Estimate | | 2021 Estimate | 2022 Estimate |
| WASHINGTON - ELECTRIC | | | | | | |
| HIST COST INDICATOR-State Assessment ESTIMATED SYSTEM VALUE | 2,400,000 | | 2,400,000 | | 2,400,000 | 2,565,553 |
| ADD : NET ADDITIONS TO PLANT | | | | | 303,587 | 310,788 |
| LESS: Intangibles Other | | | | | -18,675 | -13,145 |
| ADD : Smart Grid CIAC | | | | | | |
| LESS : Vehicles | | | | | -6,747 | -6,990 |
| LESS : DEPR EST (see Form 1 page 115 rounded) | | | | | -112,612 | -112,612 |
| TAXABLE PERCENTAGE - Total Plant net of Exemptions- page 3 of WA A | 96.4933% | | 95.8838% | | 95.8838% | 95.8838% |
| STATE ALLOCATION % - 3 Factor calculation - page 9 of WA Appraisal | 56.4703% | | 56.9823% | | 56.9823% | 56.9823% |
| ALLOCATED VALUE | 1,307,762 | | 1,311,283 | | 1,401,736 | 1,499,012 |
| add:adjustments | 489 | | 345 | | | |
| GROSS ASSESSED VALUE | 1,308,251 | | 1,311,628 | | 1,401,736 | 1,499,012 |
| **EQUALIZED VALUE per state Certification Report | 1,231,263 | | | | | |
| equalization factor (state adj to reflect annual assessment impacts) | 94.115% | | 94.115% | | 94.115% | 94.115% |
| ASSESSED VALUE - (for county taxation) | 1,231,263 | | 1,234,441 | | 1,319,246 | 1,410,798 |
| OTHER | 0 | | | | 0 | 0 |
| TAX RATE (actuals from WA payment summary sheet - wgted rate) | 1,231,263 0.01148 | 0.0% | 1,234,441 0.01148 | 0.0% | 1,319,246 0.01148 | 1,410,798 0.01148 |
| TAX | 14,134 | | 14,170 | | 15,144 | 16,195 |

| | 2019 Estimate | | 2020 Estimate | | 2021 Estimate | 2022 Estimate |
|---|---------------|------|---------------|------|---------------|---------------|
| IDAHO - ELECTRIC | | | | | | |
| HIST COST INDICATOR | 2,481,599 | | 2,699,998 | | 2,665,311 | 2,830,864 |
| ESTIMATED SYSTEM VALUE | | | | | | |
| ADD : NET ADDITIONS TO PLANT | | | -34,687 | | 303,587 | 310,788 |
| LESS: Intangibles Other | | | | | -18,675 | -13,145 |
| LESS : Vehicles | | | | | -6,747 | -6,990 |
| LESS : DEPR EST (see Form 1 page 115 rounded) | | | | | -112,612 | -112,612 |
| LESS : OTHER | | | | | | |
| TAXABLE PERCENTAGE | 100.0000% | | 100.0000% | | 100.0000% | 100.0000% |
| STATE ALLOCATION % | 24.9448% | | 25.2900% | | 25.2900% | 25.2900% |
| ALLOCATED VALUE | 619,029 | | 674,056 | | 715,926 | 760,952 |
| add:adjustments | -29,279 | | -14,039 | | -14,039 | -14,039 |
| GROSS ASSESSED VALUE | 589,750 | | 660,017 | | 701,887 | 746,913 |
| RATIO | 1.00 | | 1.00 | | 1.00 | 1.00 |
| ASSESSED VALUE | 589,750 | | 660,017 | | 701,887 | 746,913 |
| TAX RATE | 0.01014 | 0.0% | 0.01014 | 0.0% | 0.01014 | 0.01014 |
| TAX | 5,979 | | 6,691.60 | | 7,116.092 | 7,572.595 |

| | 2019 Estimate | | 2020 Estimate | | 2021 Estimate | 2022 Estimate |
|--|---------------|------|-----------------|------|-----------------|-----------------|
| MONTANA - ELECTRIC | | | | | | |
| (combine E & G) | | | (combine E & G) | | (combine E & G) | (combine E & G) |
| ASSESSED VALUE - before Intangible adj | 4,499,000 | | 4,711,000 | | 4,711,000 | 4,975,292 |
| ASSESSED VALUE - after Intangible adj | 4,049,000 | | 4,240,000 | | | |
| ADD : NET ADDITIONS TO PLANT - E & G | | | | | 376,904 | 387,858 |
| LESS : DEPR EST | | | | | -112,612 | -112,612 |
| LESS : INTANGIBLE EST | | | | | -497,529 | -525,054 |
| | 4,049,000 | | 4,240,000 | | 4,477,763 | 4,725,484 |
| TAXABLE PERCENTAGE | 100.0000% | | 100.0000% | | 100.0000% | 100.0000% |
| STATE ALLOCATION % | 12.0958% | | 11.5321% | | 11.5321% | 11.5321% |
| ALLOCATED VALUE | 489,759 | | 488,962 | | 516,381 | 544,948 |
| add: adjustments | -922 | | -411 | | 0 | 0 |
| EQUALIZATION FACTOR | 1.00 | | 1.00 | | 1.00 | 1.00 |
| GROSS MARKET VALUE | 488,837 | | 488,551 | | 516,381 | 544,948 |
| RATIO (see County allocation report) | 0.0657 | | 0.0657 | | 0.0657 | 0.0657 |
| taxable VALUE | 32,121 | | 32,102 | | 33,930 | 35,808 |
| adjustments | 0 | | 0 | | 0 | 0 |
| taxable value | 32,121 | | 32,102 | | 33,930 | 35,808 |
| TAX RATE | 0.35920 | 0.0% | 0.35920 | 0.0% | 0.35920 | 0.35920 |
| TAX | 11,538 | | 11,530.968 | | 12,187.821 | 12,862.083 |

| OREGON - ELECTRIC | 19/20 Estimate | | 20/21 Estimate | | 21/22 Estimate | 22/23 Estimate |
|---|-----------------------|------|-----------------------|------|-----------------------|-----------------------|
| HIST COST INDICATOR | | | | | | |
| ESTIMATED SYSTEM VALUE | 1,377 | | 1,377 | | 1,377 | 1,377 |
| ADD : LOLO-OXBOW TRANSMISSION LINE - LOCATION 640 (ptn in ID, p | 0 | | 0 | | 0 | 0 |
| LESS : DEPR EST | 0 | | 0 | | 0 | 0 |
| TAXABLE PERCENTAGE | 100.0000% | | 100.0000% | | 100.0000% | 100.0000% |
| STATE ALLOCATION % | 100.0000% | | 100.0000% | | 100.0000% | 100.0000% |
| ALLOCATED VALUE | 1,377 | | 1,377 | | 1,377 | 1,377 |
| add: adjustments | | | | | | |
| EQUALIZATION FACTOR | 1.00 | | 1.00 | | 1.00 | 1.00 |
| GROSS MARKET VALUE | 1,377 | | 1,377 | | 1,377 | 1,377 |
| RATIO | 1.0000 | | 1.0000 | | 1.0000 | 1.0000 |
| taxable VALUE | 1,377 | | 1,377 | | 1,377 | 1,377 |
| ADD: POLL CONTROL EQUIP | 0 | | 0 | | 0 | 0 |
| taxable value | 1,377 | | 1,377 | | 1,377 | 1,377 |
| TAX RATE | 0.00918 | 0.0% | 0.00918 | 0.0% | 0.00918 | 0.00918 |
| TAX | 12.636 | | 12.636 | | 12.636 | 12.636 |

| OREGON - ELECTRIC | 19/20 Estimate | | 20/21 Estimate | | 21/22 Estimate | 22/23 Estimate |
|---|--------------------------|------|--------------------------|------|--------------------------|--------------------------|
| | Coyote Springs II & misc | | Coyote Springs II & misc | | Coyote Springs II & misc | Coyote Springs II & misc |
| ASSESSED VALUE | 196,223 | | 208,623 | | 208,623 | 208,623 |
| ADD : NET ADDITIONS TO PLANT | 0 | | 0 | | 0 | 0 |
| LESS : DEPR | 0 | | 0 | | 0 | 0 |
| ADD : 100% CS II GENERATING PLANT March 1, 2003 ? | 0 | | 0 | | 0 | 0 |
| STATE ALLOCATION % | na | | na | | na | na |
| Other Misc property taxes | 0 | | 0 | | 0 | 0 |
| In Lieu of Ad Valorem Taxes for 5 year staring in 2003 - Flat Rate | | | | | | |
| Estimated levy rate | 0.01672 | 0.0% | 0.01672 | 0.0% | 0.01672 | 0.01672 |
| % ownership of plant | 100% | | 100% | | 100% | 100% |
| Tax due from Avista Corp | | | | | | |
| | 3,280.903 | | 3,488.235 | | 3,488.235 | 3,488.235 |

3,500.871

| <u>WASHINGTON - GAS</u> | 2019 Estimate | | 2020 Estimate | | 2021 Estimate | 2022 Estimate |
|--|---------------|------|---------------|------|---------------|---------------|
| HIST COST INDICATOR | | | | | | |
| ESTIMATED SYSTEM VALUE | 700,000 | | 730,000 | | 730,000 | 828,739 |
| ADD : NET ADDITIONS TO PLANT | | | | | 98,739 | 97,205 |
| LESS : DEPR EST(see Form 1 pg 115 - Rounded) | | | | | 0 | 0 |
| TAXABLE PERCENTAGE - Total Plant net of Exemptions- page 3 of WA A | 91.9909% | | 90.5057% | | 90.5057% | 90.5057% |
| STATE ALLOCATION % - 3 Factor calculation - page 9 of WA Appraisal | 50.0190% | | 48.7783% | | 48.7783% | 48.7783% |
| ALLOCATED VALUE | 322,091 | | 322,274 | | 365,865 | 408,778 |
| add: adjustments | | | | | | |
| GROSS ASSESSED VALUE | 322,091 | | 322,274 | | 365,865 | 408,778 |
| **EQUALIZED VALUE per state Certification Report | 306,338.799 | | | | | |
| equalization factor (state adj to reflect annual assessment impacts) | 95.109% | | 95.1094% | | 95.1094% | 95.1094% |
| ASSESSED VALUE - (for county taxation) | 306,339 | | 306,513 | | 347,972 | 388,787 |
| TAX RATE (actuals from WA payment summary sheet - wgted rate) | 0.01163 | 0.0% | 0.01163 | 0.0% | 0.01163 | 0.01163 |
| | 3,564 | | 3,566 | | 4,048 | 4,523 |

| <u>IDAHO - GAS</u> | 2019 Estimate | | 2020 Estimate | | 2021 Estimate | 2022 Estimate |
|------------------------------|---------------|------|---------------|------|---------------|---------------|
| HIST COST INDICATOR | | | | | | |
| ESTIMATED SYSTEM VALUE | 742,684 | | 866,107 | | 866,107 | 964,846 |
| ADD : NET ADDITIONS TO PLANT | | | | | 98,739 | 97,205 |
| LESS : DEPR EST | | | | | 0 | 0 |
| TAXABLE PERCENTAGE | 100.0000% | | 100.0000% | | 100.0000% | 100.0000% |
| STATE ALLOCATION % | 18.2930% | | 18.3161% | | 18.3161% | 18.3161% |
| ALLOCATED VALUE | 135,859 | | 158,637 | | 176,722 | 194,526 |
| add: adjustments | -100 | | -100 | | | |
| GROSS ASSESSED VALUE | 135,759 | | 158,536 | | 176,722 | 194,526 |
| RATIO | 1.00 | | 1.00 | | 1.00 | 1.00 |
| ASSESSED VALUE | 135,759 | | 158,536 | | 176,722 | 194,526 |
| TAX RATE | 0.01220 | 0.0% | 0.01220 | 0.0% | 0.01220 | 0.01220 |
| TAX | 1,656 | | 1,933.405 | | 2,155.192 | 2,372.320 |

| OREGON - GAS | 19/20 Estimate | | 20/21 Estimate | | 21/22 Estimate | 22/23 Estimate |
|--|-----------------------|------|-----------------------|------|-----------------------|-----------------------|
| ASSESSED VALUE OREGON | | | | | | |
| ESTIMATED STATE VALUE | 324,700 | | 358,400 | | 358,400 | 380,977 |
| ADD : NET ADDs TO PLANT (OREGON ONLY) | 0 | | 0 | | 22,577 | 19,719 |
| LESS : DEPR EST | 0 | | 0 | | 0 | 0 |
| TAXABLE PERCENTAGE | 100.0000% | | 100.0000% | | 100.0000% | 100.0000% |
| STATE ALLOCATION % | 100.0000% | | 100.0000% | | 100.0000% | 100.0000% |
| STATE VALUE | 324,700 | | 358,400 | | 380,977 | 400,696 |
| Adjustments: | | | | | | |
| | 100.00% | | 100.00% | | 100.00% | 100.00% |
| GROSS ASSESSED VALUE | 324,700 | | 358,400 | | 380,977 | 400,696 |
| RATIO | 1.000 | | 1.000 | | 1.000 | 1.000 |
| ASSESSED VALUE | 324,700 | | 358,400 | | 380,977 | 400,696 |
| TAX RATE | 0.01301 | 0.0% | 0.01301 | 0.0% | 0.01301 | 0.01301 |
| TAX | 4,225.440 | | 4,663.99 | | 4,957.794 | 5,214.404 |

SUMMARY:

ELECTRIC:

WASHINGTON
 EST ADJ TO WASH
 IDAHO
 MONTANA
 OREGON - Transm line only
 OREGON - Coyote Springs II

SUBTOTAL

GAS:

WASHINGTON
 IDAHO
 OREGON

OTHER

SUBTOTAL

TOTAL EST TAX

| | Estimate 2019 | | Estimate 2020 | | Estimate 2021 | Estimate 2022 |
|--|------------------|--|------------------|--|------------------|------------------|
| | 14,134 | | 14,170 | | 15,144 | 16,195 |
| | 5,979 | | 6,692 | | 7,116 | 7,572.595 |
| | 11,538 | | 11,531 | | 12,188 | 12,862 |
| | 12.6 | | 12.6 | | 12.6 | 12.6 |
| | 3,281 | | 3,488 | | 3,488 | 3,488 |
| | 34,944 | | 35,894 | | 37,949 | 40,130 |
| | 3,564 | | 3,566 | | 4,048 | 4,523 |
| | 1,656 | | 1,933 | | 2,155 | 2,372 |
| | 4,225 | | 4,664 | | 4,958 | 5,214 |
| | 0 | | 0 | | 0 | 0 |
| | 9,445 | | 10,163 | | 11,161 | 12,110 |
| | 44,389 | | 46,057 | | 49,110 | 52,240 |
| | 1,129 | | 1,668 | | 3,053 | 3,130 |

2.61%

3.76%

6.63%

6.37%

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

| Line No. | DESCRIPTION | Pro Forma Fee Free Amortization |
|--------------------------------|-------------------------------------|---------------------------------------|
| | Adjustment Number | 3.10 |
| | Workpaper Reference | E-PFEE |
| 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 | 97 |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| Administrative & General | | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Deferrals/Amortization | 1,235 |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 1,235 |
| 25 | Total Electric Expenses | 1,332 |
| 26 | OPERATING INCOME BEFORE FIT | (1,332) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (280) |
| 28 | Debt Interest | - |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$1,052) |
| 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 Utilites
FEE FEE DEFERRAL
WASHINGTON RATE YEAR 10/01/2021 - 09/31/2022**

Annual Expense

| | | | |
|------------------------|------------------|---------------|---------|
| Pro Forma Expense | 750,754 | | |
| Pro Forma Amortization | 523,668 | | E-FFA-2 |
| Test Year Amortization | | ROO E-OPS-12A | E-FFA-2 |
| Adjusted balances | 1,274,421 | | |

| | Jan 2019 - Dec 2019 | Reverse Deferral | Record Amortization of Deferral | Record Rate Year Expense | Adjustment | Total |
|--|---------------------|------------------|---------------------------------|--------------------------|--------------|--------------|
| Customer Collections 903314 | \$ 653,924 | \$ (653,924) | | \$ 750,754 | \$ 96,830 | \$ 750,754 |
| Regulatory Credits Deferral 407414 | \$ (711,613) | \$ 711,613 | \$ 523,668 | | \$ 1,235,281 | \$ 523,668 |
| Net Impact | \$ (57,689) | \$ 57,689 | \$ 523,668 | \$ 750,754 | \$ 1,332,111 | \$ 1,274,421 |

Rate Year Expense

| | | |
|-----------|-------------------|--|
| 10/1/2021 | 62,562.80 | Rate year monthly expense for the period 10/1/2021 through 9/31/2022 is based on the last 4 month average as recorded. |
| 11/1/2021 | 62,562.80 | |
| 12/1/2021 | 62,562.80 | |
| 1/1/2022 | 62,562.80 | |
| 2/1/2022 | 62,562.80 | |
| 3/1/2022 | 62,562.80 | |
| 4/1/2022 | 62,562.80 | |
| 5/1/2022 | 62,562.80 | |
| 6/1/2022 | 62,562.80 | |
| 7/1/2022 | 62,562.80 | |
| 8/1/2022 | 62,562.80 | |
| 9/1/2022 | 62,562.80 | |
| | 750,753.63 | |

| | | |
|----------------------|-------------------|---------------------------|
| Amortization Expense | | |
| 10/1/2021 | 87,277.97 | Amount reset |
| 11/1/2021 | 87,277.97 | |
| 12/1/2021 | 87,277.97 | |
| 1/1/2022 | 87,277.97 | |
| 2/1/2022 | 87,277.97 | |
| 3/1/2022 | 87,277.97 | |
| 4/1/2022 | - | 2-YR amortization expires |
| 5/1/2022 | - | |
| 6/1/2022 | - | |
| 7/1/2022 | - | |
| 8/1/2022 | - | |
| 9/1/2022 | - | |
| | 523,667.81 | |

| FEE FREE DEFERRAL & REGULATORY ASSET | | | | | | | |
|--------------------------------------|---|--|--------------------------------|--|------------------------------------|-----------------------|--------------------------------|
| WA | Total | Months to Amortize | 24 | | ADFIT - Monthly Entry | ADFIT - Balance | |
| | | | Monthly Deferral of Expense | Total Monthly Amortization Expense (Benefit) | | | Monthly Entry Regulatory Asset |
| Date | Monthly Deferral of Expense | Total Monthly Amortization Expense (Benefit) | Monthly Entry Regulatory Asset | Regulatory Asset - Balance | DFIT - Operating Expense (Benefit) | ADFIT - Monthly Entry | ADFIT - Balance |
| DR (CR) | | 4/1/2020 - 3/31/2022 | 182314 EDWA | 182314 ED WA | ED WA | 283314 ED WA | 283314 ED WA |
| 2/28/2017 | (7,238.28) | | 7,238.28 | 7,238.28 | 2,533.40 | (2,533.40) | (2,533.40) |
| 3/31/2017 | (23,366.39) | | 23,366.39 | 30,604.67 | 8,178.24 | (8,178.24) | (10,711.64) |
| 4/30/2017 | (21,303.51) | | 21,303.51 | 51,908.18 | 7,456.23 | (7,456.23) | (18,167.86) |
| 5/31/2017 | (23,104.88) | | 23,104.88 | 75,013.06 | 8,086.71 | (8,086.71) | (26,254.57) |
| 6/30/2017 | (24,872.56) | | 24,872.56 | 99,885.61 | 8,705.40 | (8,705.40) | (34,959.96) |
| 7/31/2017 | (26,713.82) | | 26,713.82 | 126,599.43 | 9,349.84 | (9,349.84) | (44,309.80) |
| 8/31/2017 | (28,942.48) | | 28,942.48 | 155,541.92 | 10,129.87 | (10,129.87) | (54,439.67) |
| 9/30/2017 | (30,512.48) | | 30,512.48 | 186,054.40 | 10,679.37 | (10,679.37) | (65,119.04) |
| 10/31/2017 | (32,341.33) | | 32,341.33 | 218,395.73 | 11,319.47 | (11,319.47) | (76,438.50) |
| 11/30/2017 | (35,769.43) | | 35,769.43 | 254,165.16 | 12,519.30 | (12,519.30) | (88,957.80) |
| 12/31/2017 | (36,456.47) | | 36,456.47 | 290,621.62 | 12,759.76 | (12,759.76) | (101,717.57) |
| 12/31/2017 | Tax Reform Transfer to Excess Tax Regulatory Liability | | | | | 40,687.03 | (61,030.54) |
| 1/31/2018 | (41,130.02) | | 41,130.02 | 331,751.65 | 8,637.30 | (8,637.30) | (69,667.85) |
| 2/28/2018 | (41,627.92) | | 41,627.92 | 373,379.56 | 8,741.86 | (8,741.86) | (78,409.71) |
| 3/31/2018 | (45,104.34) | | 45,104.34 | 418,483.90 | 9,471.91 | (9,471.91) | (87,881.62) |
| 4/30/2018 | (42,133.75) | | 42,133.75 | 460,617.65 | 8,848.09 | (8,848.09) | (96,729.71) |
| 5/31/2018 | (44,224.20) | | 44,224.20 | 504,841.85 | 9,287.08 | (9,287.08) | (106,016.79) |
| 6/30/2018 | (43,527.68) | | 43,527.68 | 548,369.53 | 9,140.81 | (9,140.81) | (115,157.60) |
| 7/31/2018 | (43,214.29) | | 43,214.29 | 591,583.81 | 9,075.00 | (9,075.00) | (124,232.60) |
| 8/31/2018 | (46,109.84) | | 46,109.84 | 637,693.65 | 9,683.07 | (9,683.07) | (133,915.67) |
| 9/30/2018 | (45,694.04) | | 45,694.04 | 683,387.69 | 9,595.75 | (9,595.75) | (143,511.42) |
| 10/31/2018 | (50,025.89) | | 50,025.89 | 733,413.58 | 10,505.44 | (10,505.44) | (154,016.85) |
| 11/30/2018 | (48,169.38) | | 48,169.38 | 781,582.96 | 10,115.57 | (10,115.57) | (164,132.42) |
| 12/31/2018 | (48,171.15) | | 48,171.15 | 829,754.11 | 10,115.94 | (10,115.94) | (174,248.36) |
| 1/31/2019 | (53,383.69) | | 53,383.69 | 883,137.80 | 11,210.57 | (11,210.57) | (185,458.94) |
| 2/28/2019 | (51,764.75) | | 51,764.75 | 934,902.55 | 10,870.60 | (10,870.60) | (196,329.53) |
| 3/31/2019 | (54,658.10) | | 54,658.10 | 989,560.65 | 11,478.20 | (11,478.20) | (207,807.74) |
| 4/30/2019 | (54,764.45) | | 54,764.45 | 1,044,325.10 | 11,500.53 | (11,500.53) | (219,308.27) |
| 5/31/2019 | (55,287.39) | | 55,287.39 | 1,099,612.49 | 11,610.35 | (11,610.35) | (230,918.62) |
| 6/30/2019 | (51,812.21) | | 51,812.21 | 1,151,424.70 | 10,880.56 | (10,880.56) | (241,799.19) |
| 7/31/2019 | (55,028.12) | | 55,028.12 | 1,206,452.82 | 11,555.90 | (11,555.90) | (253,355.09) |
| 8/31/2019 | (56,939.73) | | 56,939.73 | 1,263,392.55 | 11,957.34 | (11,957.34) | (265,312.44) |
| 9/30/2019 | (55,337.49) | | 55,337.49 | 1,318,730.04 | 11,620.87 | (11,620.87) | (276,933.31) |
| 10/31/2019 | (59,299.59) | | 59,299.59 | 1,378,029.62 | 12,452.91 | (12,452.91) | (289,386.22) |
| 11/30/2019 | (57,689.44) | | 57,689.44 | 1,435,719.06 | 12,114.78 | (12,114.78) | (301,501.00) |
| 12/31/2019 | (60,011.50) | | 60,011.50 | 1,495,730.56 | 12,602.41 | (12,602.41) | (314,103.42) |
| 1/31/2020 | (64,983.14) | | 64,983.14 | 1,560,713.70 | 13,646.46 | (13,646.46) | (327,749.88) |
| 2/29/2020 | (62,592.81) | | 62,592.81 | 1,623,306.51 | 13,144.49 | (13,144.49) | (340,894.37) |
| 3/31/2020 | (62,846.92) | | 62,846.92 | 1,686,153.42 | 13,197.85 | (13,197.85) | (354,092.22) |
| 4/30/2020 | | 64,582.53 | (64,582.53) | 1,621,570.89 | (13,562.33) | 13,562.33 | (340,529.89) |
| 5/31/2020 | | 64,582.53 | (64,582.53) | 1,556,988.36 | (13,562.33) | 13,562.33 | (326,967.55) |
| 6/30/2020 | | 64,582.53 | (64,582.53) | 1,492,405.82 | (13,562.33) | 13,562.33 | (313,405.22) |
| 7/31/2020 | | 64,582.53 | (64,582.53) | 1,427,823.29 | (13,562.33) | 13,562.33 | (299,842.89) |
| 8/31/2020 | | 64,582.53 | (64,582.53) | 1,363,240.75 | (13,562.33) | 13,562.33 | (286,280.56) |
| 9/30/2020 | | 64,582.53 | (64,582.53) | 1,298,658.22 | (13,562.33) | 13,562.33 | (272,718.23) |
| 10/31/2020 | | 64,582.53 | (64,582.53) | 1,234,075.68 | (13,562.33) | 13,562.33 | (259,155.89) |
| 11/30/2020 | | 64,582.53 | (64,582.53) | 1,169,493.15 | (13,562.33) | 13,562.33 | (245,593.56) |
| 12/31/2020 | | 64,582.53 | (64,582.53) | 1,104,910.62 | (13,562.33) | 13,562.33 | (232,031.23) |
| 1/31/2021 | | 64,582.53 | (64,582.53) | 1,040,328.08 | (13,562.33) | 13,562.33 | (218,468.90) |

| FEE FREE DEFERRAL & REGULATORY ASSET | | | | | | | |
|--------------------------------------|-----------------------------|--|--------------------------------|----------------------------|------------------------------------|-----------------------|-----------------|
| | | | Months to Amortize | | 24 | | |
| WA | Total | | | | | | |
| Date | Monthly Deferral of Expense | Total Monthly Amortization Expense (Benefit) | Monthly Entry Regulatory Asset | Regulatory Asset - Balance | DFIT - Operating Expense (Benefit) | ADFIT - Monthly Entry | ADFIT - Balance |
| DR (CR) | | 4/1/2020 - 3/31/2022 | 182314 EDWA | 182314 ED WA | ED WA | 283314 ED WA | 283314 ED WA |
| 2/28/2021 | | 64,582.53 | (64,582.53) | 975,745.55 | (13,562.33) | 13,562.33 | (204,906.56) |
| 3/31/2021 | | 64,582.53 | (64,582.53) | 911,163.01 | (13,562.33) | 13,562.33 | (191,344.23) |
| 4/30/2021 | | 64,582.53 | (64,582.53) | 846,580.48 | (13,562.33) | 13,562.33 | (177,781.90) |
| 5/31/2021 | | 64,582.53 | (64,582.53) | 781,997.94 | (13,562.33) | 13,562.33 | (164,219.57) |
| 6/30/2021 | | 64,582.53 | (64,582.53) | 717,415.41 | (13,562.33) | 13,562.33 | (150,657.24) |
| 7/31/2021 | | 64,582.53 | (64,582.53) | 652,832.88 | (13,562.33) | 13,562.33 | (137,094.90) |
| 8/31/2021 | | 64,582.53 | (64,582.53) | 588,250.34 | (13,562.33) | 13,562.33 | (123,532.57) |
| 9/30/2021 | | 64,582.53 | (64,582.53) | 523,667.81 | (13,562.33) | 13,562.33 | (109,970.24) |
| 10/31/2021 | | 87,277.97 | (87,277.97) | 436,389.84 | (18,328.37) | 18,328.37 | (91,641.87) |
| 11/30/2021 | | 87,277.97 | (87,277.97) | 349,111.87 | (18,328.37) | 18,328.37 | (73,313.49) |
| 12/31/2021 | | 87,277.97 | (87,277.97) | 261,833.90 | (18,328.37) | 18,328.37 | (54,985.12) |
| 1/31/2022 | | 87,277.97 | (87,277.97) | 174,555.94 | (18,328.37) | 18,328.37 | (36,656.75) |
| 2/28/2022 | | 87,277.97 | (87,277.97) | 87,277.97 | (18,328.37) | 18,328.37 | (18,328.37) |
| 3/31/2022 | | 87,277.97 | (87,277.97) | - | (18,328.37) | 18,328.37 | (0.00) |
| | (1,686,153.42) | 1,686,153.42 | - | | 40,687.03 | (0.00) | |
| | Rate Period Expense | | 523,668 | G-DDC-1 | | | |
| | Test Period Expense | | 653,924 | | | | |

1 Monthly amounts per deferral and amounts recorded per GL vary from monthly billing from FISERV due to timing lag of recording the expense. Actual expense for calendar year 2019 totaled \$653,924. Monthly amounts above represent actual activity used to determine the two-year amortization expense.

| Row Labels | Column Labels | | WA | | Total Sum of Electric Amount | Total Sum of Gas North Amount | | | | | | |
|--------------------|---------------|------------------------|-------------------------|------------------------|------------------------------|-------------------------------|-------------------------|----------------|----|------------------|----|----------------|
| | ID | Sum of Electric Amount | Sum of Gas North Amount | Sum of Electric Amount | | | Sum of Gas North Amount | | | | | |
| 903314 | \$ | 434,990 | \$ | 283,255 | \$ | 904,175 | \$ | 588,782 | \$ | 1,339,166 | \$ | 872,038 |
| 201902 | \$ | 22,112 | \$ | 14,368 | \$ | 47,959 | \$ | 31,163 | \$ | 70,071 | \$ | 45,531 |
| 201906 | \$ | 26,335 | \$ | 17,112 | \$ | 54,764 | \$ | 35,585 | \$ | 81,100 | \$ | 52,697 |
| 201904 | \$ | 24,214 | \$ | 15,734 | \$ | 51,765 | \$ | 33,636 | \$ | 75,979 | \$ | 49,370 |
| 201903 | \$ | 25,119 | \$ | 16,322 | \$ | 53,384 | \$ | 34,688 | \$ | 78,503 | \$ | 51,010 |
| 201905 | \$ | 28,035 | \$ | 18,217 | \$ | 54,658 | \$ | 35,516 | \$ | 82,693 | \$ | 53,733 |
| 201907 | \$ | 52,198 | \$ | 33,917 | \$ | 107,100 | \$ | 69,592 | \$ | 159,298 | \$ | 103,509 |
| 201908 | \$ | 27,309 | \$ | 17,745 | \$ | 55,028 | \$ | 35,756 | \$ | 82,337 | \$ | 53,502 |
| 201909 | \$ | 27,220 | \$ | 17,687 | \$ | 56,940 | \$ | 36,999 | \$ | 84,159 | \$ | 54,685 |
| 201910 | \$ | 26,065 | \$ | 16,936 | \$ | 55,337 | \$ | 35,957 | \$ | 81,402 | \$ | 52,894 |
| 201911 | \$ | 29,205 | \$ | 18,977 | \$ | 59,300 | \$ | 38,532 | \$ | 88,505 | \$ | 57,509 |
| 201912 | \$ | 27,252 | \$ | 17,708 | \$ | 57,689 | \$ | 37,486 | \$ | 84,942 | \$ | 55,194 |
| 202001 | \$ | 28,704 | \$ | 18,796 | \$ | 59,828 | \$ | 39,178 | \$ | 88,532 | \$ | 57,974 |
| 202002 | \$ | 29,634 | \$ | 19,405 | \$ | 64,983 | \$ | 42,553 | \$ | 94,617 | \$ | 61,958 |
| 202003 | \$ | 29,864 | \$ | 19,556 | \$ | 62,593 | \$ | 40,988 | \$ | 92,457 | \$ | 60,544 |
| 202004 | \$ | 31,724 | \$ | 20,774 | \$ | 62,847 | \$ | 41,154 | \$ | 94,570 | \$ | 61,928 |
| Grand Total | \$ | 434,990 | \$ | 283,255 | \$ | 904,175 | \$ | 588,782 | \$ | 1,339,166 | \$ | 872,038 |
| | | | | \$ | 62,563 | \$ | 40,968 | 4 MO Avg | | | | |

2019 TY 903 WA E

\$ 653,924

2019 TY 903 WA G

\$ 424,909

| Row Labels | Column Labels | | WA | | Total Sum of Electric Amount | Total Sum of Gas North Amount | | | | | | |
|--------------------|---------------|------------------------|-------------------------|------------------------|------------------------------|-------------------------------|-------------------------|------------------|----|--------------------|----|------------------|
| | ID | Sum of Electric Amount | Sum of Gas North Amount | Sum of Electric Amount | | | Sum of Gas North Amount | | | | | |
| 407414 | \$ | (338,180) | \$ | (219,723) | \$ | (841,504) | \$ | (547,452) | \$ | (1,179,684) | \$ | (767,175) |
| 201903 | \$ | (47,231) | \$ | (30,690) | \$ | (101,343) | \$ | (65,851) | \$ | (148,574) | \$ | (96,541) |
| 201904 | \$ | (24,214) | \$ | (15,734) | \$ | (51,765) | \$ | (33,636) | \$ | (75,979) | \$ | (49,370) |
| 201906 | \$ | (54,371) | \$ | (35,329) | \$ | (109,423) | \$ | (71,101) | \$ | (163,793) | \$ | (106,430) |
| 201907 | \$ | (27,635) | \$ | (17,957) | \$ | (55,287) | \$ | (35,925) | \$ | (82,923) | \$ | (53,882) |
| 201908 | \$ | (51,872) | \$ | (33,706) | \$ | (106,840) | \$ | (69,423) | \$ | (158,712) | \$ | (103,129) |
| 201909 | \$ | (27,220) | \$ | (17,687) | \$ | (56,940) | \$ | (36,999) | \$ | (84,159) | \$ | (54,685) |
| 201911 | \$ | (55,270) | \$ | (35,913) | \$ | (114,637) | \$ | (74,489) | \$ | (169,907) | \$ | (110,403) |
| 201912 | \$ | (54,504) | \$ | (35,416) | \$ | (115,379) | \$ | (74,971) | \$ | (169,883) | \$ | (110,387) |
| 202001 | \$ | 15,863 | \$ | 10,388 | \$ | (2,315) | \$ | (1,516) | \$ | 13,548 | \$ | 8,872 |
| 202003 | \$ | (11,726) | \$ | (7,679) | \$ | (127,576) | \$ | (83,541) | \$ | (139,302) | \$ | (91,220) |
| Grand Total | \$ | (338,180) | \$ | (219,723) | \$ | (841,504) | \$ | (547,452) | \$ | (1,179,684) | \$ | (767,175) |

2019 TY 407 WA E

\$ (711,613)

2019 TY 407 WA G

\$ (462,395)

\$ 653,924

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

| Line No. | DESCRIPTION | Pro Forma 2020 Customer At Center 3.11 E-PCAP1 |
|-------------|-------------------------------------|--|
| | Adjustment Number | 3.11 |
| | Workpaper Reference | E-PCAP1 |
| | 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 | 1,838 |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 1,838 |
| 25 | Total Electric Expenses | 1,838 |
| 26 | OPERATING INCOME BEFORE FIT | (1,838) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (386) |
| 28 | Debt Interest | (49) |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$1,404) |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Intangible | \$3,707 |
| 33 | Production | - |
| 34 | Transmission | - |
| 35 | Distribution | - |
| 36 | General | 19 |
| 37 | Total Plant in Service | 3,726 |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 38 | Intangible | 6,156 |
| 39 | Production | - |
| 40 | Transmission | - |
| 41 | Distribution | - |
| 42 | General | (2) |
| 43 | Total Accumulated Depreciation | 6,154 |
| 44 | NET PLANT | 9,880 |
| 45 | DEFERRED TAXES | (564) |
| 46 | Net Plant After DFIT | 9,316 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | \$9,316 |

Avista
Ms. Schultz Workpapers

1) 3.11 Customer at the Center Pro Forma 2020 Capital Additions
Workpaper Ref. E-CAP SUMMARY

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

| DESCRIPTION | Adjustment 3.11 - Customer at the Center | | | 12.31.2020 EOP Adjustment 3.11 Customer at the Center |
|--|---|-------------------------|--------------|--|
| | 2020 Retirements on Plant-In- Service at 12/31/2019 | 2020 Plant Additions | 2020 Offsets | |
| | OFFSETS | | | |
| EXPENSES | | | | |
| Intangible | (319) | 2,153 | - | 1,834 |
| Production | - | - | - | - |
| Transmission | - | - | - | - |
| Distribution | - | - | - | - |
| General | - | 4 | - | 4 |
| Total Electric Expenses | (319) | 2,157 | - | 1,838 |
| RATE BASE | | | | |
| PLANT IN SERVICE | | | | |
| Intangible | (7,060) | 10,767 | - | 3,707 |
| Production | - | - | - | - |
| Transmission | - | - | - | - |
| Distribution | - | - | - | - |
| General | - | 19 | - | 19 |
| Total Plant in Service | (7,060) | 10,787 | - | 3,726 |
| ACCUMULATED DEPRECIATION/AMORT | | | | |
| Intangible | 7,060 | (905) | - | 6,156 |
| Production | - | - | - | - |
| Transmission | - | - | - | - |
| Distribution | - | - | - | - |
| General | - | (2) | - | (2) |
| Total Accumulated Depreciation | 7,060 | (907) | - | 6,154 |
| NET PLANT | - | 9,880 | - | 9,880 |
| DEFERRED TAXES | - | (564) | - | (564) |
| Net Plant After DFIT | - | 9,316 | - | 9,316 |
| 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)

Workpaper Ref. E-CAP 20 - Depr

1) 3.11 Customer at the Center Pro Forma 2020 Capital Additions

| 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 12.31.20 | OFFSETS | |
|-----------------------|---------------|--------------|---------------|---------------------------------------|--------------|----------------------------|-----------------------|------------------|--------------|----------------|----------------|----------------------|
| | | | | | | | Repairs Deduction | Tax Depreciation | 2020 Total | | Retirements | Reduction in Expense |
| Generation | | | | | | | | | | | | |
| Steam/Thermal | - | - | 2.96% | - | - | 7% | - | - | - | - | - | - |
| Hydro | - | - | 2.20% | - | - | 7% | - | - | - | - | - | - |
| Other | - | - | 3.56% | - | - | 7% | - | - | - | - | - | - |
| Subtotal | - | - | | - | - | | - | - | - | - | - | - |
| Transmission | - | - | 2.06% | - | - | 10% | - | - | - | - | - | - |
| Distribution | | | | | | | | | | | | |
| Direct | - | - | 2.45% | - | - | 20% | - | - | - | - | - | - |
| AA | - | - | 2.45% | - | - | 20% | - | - | - | - | - | - |
| AN | - | - | 2.69% | - | - | 20% | - | - | - | - | - | - |
| Subtotal | - | - | | - | - | | - | - | - | - | - | - |
| General Plant | - | - | 3.79% | - | - | 0% | - | - | - | - | - | - |
| Transportation | - | - | 5.42% | - | - | 0% | - | - | - | - | - | - |
| Hardware | 19 | 10 | 20.00% | 4 | 2 | 0% | - | 4 | 4 | - | - | - |
| Subtotal | 19 | 10 | | 4 | 2 | | - | 4 | 4 | - | - | - |
| Software | 10,767 | 4,524 | 20.00% | 2,153 | 905 | 0% | - | 3,589 | 3,589 | (564) | (7,060) | (319) |
| | 10,767 | 4,524 | | 2,153 | 905 | | - | 3,589 | 3,589 | (564) | (7,060) | (319) |
| Electric Total | 10,787 | 4,534 | | 2,157 | 907 | | - | 3,593 | 3,593 | (564) | (7,060) | (319) |

[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.

Avista
Ms. Schultz Workpapers

1) 3.11 Customer at the Center Pro Forma 2020 Capital Additions

Workpaper Ref. E-CAP 20.1 - Depreciation

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] | - | - |
| Hardware | | | |
| Specifically Allocated | [1] | 19 | 10 |
| Subtotal | | 19 | 10 |
| Transport. | | | |
| Transportation and Tools | 392 / 396 | - | - |
| Subtotal | | - | - |
| Software | | | |
| Specifically Allocated | [1] | 10,767 | 4,524 |
| Subtotal | | 10,767 | 4,524 |
| Electric Total | | 10,787 | 4,534 |
| | | 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% | - | - | - | - | - | - | - | - |
| 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% | - | - | - | - | - | - | - | - |
| 5022 | 22P01 | 23.83% | 50.45% | 25.71% | 100.00% | - | - | - | - | - | - | - | - |
| 5025 | 25P01 | 0.00% | 0.00% | 100.00% | 100.00% | - | - | - | - | - | - | - | - |
| 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% | - | - | - | - | - | - | - | - |
| 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% | 7,465,489 | 19,459 | 7,446,030 | - | 3,921,564 | 10,221.42 | 3,911,342.21 | - |
| 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% | 2,452,724 | - | 2,452,724 | - | 508,971 | - | 508,971.35 | - |
| 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% | - | - | - | - | - | - | - | - |
| 5040 | 01C11 | 0.00% | 100.00% | 0.00% | 100.00% | 868,638 | - | 868,638 | - | 103,386 | - | 103,385.55 | - |
| | | | | | | 10,786,851 | 19,459 | 10,767,393 | - | 4,533,921 | 10,221 | 4,523,699 | - |

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 | - | - | - | - | - | - | - | - |
| 5022 | - | - | - | - | - | - | - | - |
| 5025 | - | - | - | - | - | - | - | - |
| 5026 | - | - | - | - | - | - | - | - |
| 5027 | - | - | - | - | - | - | - | - |
| 5028 | - | - | - | - | - | - | - | - |
| 5029 | - | - | - | - | - | - | - | - |
| 5030 | - | - | - | - | - | - | - | - |
| 5031 | - | - | - | - | - | - | - | - |
| 5032 | - | - | - | - | - | - | - | - |
| 5033 | - | - | - | - | - | - | - | - |
| 5034 | - | - | - | - | - | - | - | - |
| 5035 | - | - | - | - | - | - | - | - |
| 5037 | - | - | - | - | - | - | - | - |
| 5038 | - | - | - | - | - | - | - | - |
| 5039 | - | - | - | - | - | - | - | - |
| 5040 | - | 868,638 | - | 868,638 | - | 103,386 | - | 103,386 |
| 5142 | - | - | - | - | - | - | - | - |
| 5147 | - | - | - | - | - | - | - | - |
| 5151 | 19,459 | 7,446,030 | - | 7,465,489 | 10,221 | 3,911,342 | - | 3,921,564 |
| 5152 | - | - | - | - | - | - | - | - |
| 5153 | - | - | - | - | - | - | - | - |
| 5155 | - | - | - | - | - | - | - | - |
| 5156 | - | - | - | - | - | - | - | - |
| 6110 | - | - | - | - | - | - | - | - |
| 7005 | - | - | - | - | - | - | - | - |
| 7006 | - | - | - | - | - | - | - | - |
| 7060 | - | 2,452,724 | - | 2,452,724 | - | 508,971 | - | 508,971 |
| 7141 | - | - | - | - | - | - | - | - |
| 7200 | - | - | - | - | - | - | - | - |
| Grand Total | 19,459 | 10,767,393 | - | 10,786,851 | 10,221 | 4,523,699 | - | 4,533,921 |

| 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 | Customer at the Center | Large Distinct Projects |
|--|-------------------|-------------------|--|------------------|-----------|-------------------------------------|-----------|------------------------|-------------------------|------------------------|------------|--------------------|------------------------|-------------------------|
| | | | | WA E | WA G | WA E | WA G | | | | | | | |
| 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) | - | - | - | - | - | - | 676,866 |
| Gas Underground Storage 350-357 | 91,627 | 1.03% | (948) | - | 60,096 | - | (622) | - | - | - | - | - | - | 60,096 |
| 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 | 1,992,157 | - |
| 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 | - | 363,647 |
| Facilities 390-391 | 581,878 | 2.00% | (11,638) | 284,143 | 86,647 | (5,683) | (1,733) | - | 156,597 | - | 127,546 | - | - | 47,753 |
| 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 (jasc) | 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 | 1,992,157 | 1,148,362 |
| Plant/AD/Depreciation Expense Retirements (jea) | 71,996,577 | | (2,894,143) | | | | | CAP 20 | | | | | CAP 20 | |
| Variance - due to software and general - no impact | 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.

**The Company is currently evaluating the retirements associated with the 2020 Labor Day Storm, including the Chelan-Stratford transmission line.

| Allocated by Adjustment | | | | | | | | | | | | | |
|--|------------------------|------------------|--------------------|--|-------------------------|------------------------|------------------|--------------------|--|-------------------------|------------------------|-----------------|--------------------|
| Functional Group | 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 |
| | 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 | 1,872,834 | 561,356 | - | - | - | - | - | - | - | (16,930) | (46,845) | (14,041) | - |
| Gas Underground Storage 350-357 | - | - | - | - | - | - | - | - | - | (622) | - | - | - |
| Software 303 | - | - | 377,632 | (319,237) | - | - | - | (60,514) | (100,098) | - | - | - | (18,975) |
| General | - | 847,512 | 1,675,597 | - | (86,094) | - | (252,787) | (397,835) | - | (21,129) | - | (49,244) | (97,358) |
| Facilities 390-391 | - | 38,894 | - | - | (3,132) | - | (2,551) | - | - | (955) | - | (778) | - |
| Transportation and Tools 392 / 396 | - | 113,134 | - | - | - | - | (7,420) | - | - | - | - | (2,263) | - |
| Plant/AD/Depreciation Expense Retirements (jasc) | 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) |
| Plant/AD/Depreciation Expense Retirements (jea) | | | | | | | | | | | | | |
| Variance - due to software and general - no impact | | | | | | | | | | | | | |

*The Company included 2020 estimated Thermal
**The Company is currently evaluating the retirement

| 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% |

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

| Line No. | DESCRIPTION | Pro Forma 2020 Large & Distinct 3.12 E-CAP2 |
|-------------|-------------------------------------|---|
| | Adjustment Number | 3.12 |
| | Workpaper Reference | E-CAP2 |
| | 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 | 227 |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 227 |
| | Distribution | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | 34 |
| 15 | Taxes | - |
| 16 | Total Distribution | 34 |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | 194 |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 194 |
| 25 | Total Electric Expenses | 455 |
| 26 | OPERATING INCOME BEFORE FIT | (455) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (95) |
| 28 | Debt Interest | (121) |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$238) |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Intangible | \$890 |
| 33 | Production | 893 |
| 34 | Transmission | 11,460 |
| 35 | Distribution | 1,395 |
| 36 | General | 995 |
| 37 | Total Plant in Service | 15,633 |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 38 | Intangible | (27) |
| 39 | Production | 2,659 |
| 40 | Transmission | 2,685 |
| 41 | Distribution | 1,366 |
| 42 | General | 1,701 |
| 43 | Total Accumulated Depreciation | 8,385 |
| 44 | NET PLANT | 24,018 |
| 45 | DEFERRED TAXES | (710) |
| 46 | Net Plant After DFIT | 23,308 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | \$23,308 |

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

| DESCRIPTION | Adjustment 3.12 - Large Distinct Projects | | | 12.31.2020 EOP Adjustment 3.12 Large Distinct Projects |
|--|--|-------------------------|--------------|--|
| | 2020 Retirements on Plant-In- Service at 12/31/2019 | 2020 Plant Additions | 2020 Offsets | |
| | OFFSETS | | | |
| EXPENSES | | | | |
| Intangible | 0 | 178 | - | 178 |
| Production | (68) | 79 | - | 11 |
| Transmission | (77) | 293 | - | 216 |
| Distribution | (34) | 68 | - | 34 |
| General | (89) | 105 | - | 16 |
| Total Electric Expenses | (268) | 723 | - | 455 |
| RATE BASE | | | | |
| PLANT IN SERVICE | | | | |
| Intangible | 0 | 890 | - | 890 |
| Production | (2,706) | 3,599 | - | 893 |
| Transmission | (2,767) | 14,227 | - | 11,460 |
| Distribution | (1,369) | 2,764 | - | 1,395 |
| General | (1,765) | 2,760 | - | 995 |
| Total Plant in Service | (8,607) | 24,240 | - | 15,633 |
| ACCUMULATED DEPRECIATION/AMORT | | | | |
| Intangible | 0 | (27) | - | (27) |
| Production | 2,706 | (47) | - | 2,659 |
| Transmission | 2,767 | (82) | - | 2,685 |
| Distribution | 1,369 | (3) | - | 1,366 |
| General | 1,765 | (64) | - | 1,701 |
| Total Accumulated Depreciation | 8,607 | (223) | - | 8,385 |
| NET PLANT | - | 24,018 | - | 24,018 |
| DEFERRED TAXES | - | (710) | - | (710) |
| Net Plant After DFIT | - | 23,308 | - | 23,308 |
| Additional Detail for Cost of Service | | | | |
| Depreciation Expense | | | | |
| Steam | (55) | 0 | - | (55) |
| Hydro | (13) | 79 | - | 66 |
| Other | 0 | 0 | - | - |
| Total Production Depreciation Expense | (68) | 79 | - | 11 |
| Plant in Service | | | | |
| Steam | (2,083) | 0 | - | (2,083) |
| Hydro | (623) | 3,599 | - | 2,976 |
| Other | 0 | 0 | - | - |
| Total Production Plant in Service | (2,706) | 3,599 | - | 893 |
| Accumulated Depreciation | | | | |
| Steam | 2,083 | 0 | - | 2,083 |
| Hydro | 623 | (47) | - | 576 |
| Other | 0 | 0 | - | - |
| Total Production Accumulated Depreciation | 2,706 | (47) | - | 2,659 |

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)

| 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 12.31.20 | Retirements | Reduction in Expense |
|-----------------------|---------------|--------------|---------------|---------------------------------------|-----------------|----------------------------|-----------------------|------------------|--------------|-------------------|----------------|----------------------|
| | | | | | | | Repairs Deduction | Tax Depreciation | 2020 Total | | | |
| Generation | | | | | | | | | | | | |
| Steam/Thermal | - | - | 2.96% | - | - | 7% | - | - | - | - | (2,083) | (55) |
| Hydro | 3,599 | 2,138 | 2.20% | 79 | 47 | 7% | 252 | 126 | 378 | (69) | (623) | (13) |
| Other | - | - | 3.56% | - | - | 7% | - | - | - | - | - | - |
| Subtotal | 3,599 | 2,138 | | 79 | 47 | | 252 | 126 | 378 | (69) | (2,706) | (68) |
| Transmission | 14,227 | 3,981 | 2.06% | 293 | 82 | 10% | 1,422.73 | 480 | 1,903 | (382) | (2,767) | (77) |
| Distribution | | | | | | | | | | | | |
| Direct | 2,764 | 115 | 2.45% | 68 | 3 | 20% | 553 | 83 | 636 | (133) | (1,369) | (34) |
| AA | - | - | 2.45% | - | - | 20% | - | - | - | - | - | - |
| AN | - | - | 2.69% | - | - | 20% | - | - | - | - | - | - |
| Subtotal | 2,764 | 115 | | 68 | 3 | | 553 | 83 | 636 | (133) | (1,369) | (34) |
| General Plant | 2,760 | 1,678 | 3.79% | 105 | 64 | 0% | - | 394 | 394 | (69) | (1,765) | (89) |
| Transportation | - | - | 5.42% | - | - | 0% | - | - | - | - | - | - |
| Hardware | - | - | 20.00% | - | - | 0% | - | - | - | - | - | - |
| Subtotal | 2,760 | 1,678 | | 105 | 64 | | - | 394 | 394 | (69) | (1,765) | (89) |
| Software | 890 | 135 | 20.00% | 178 | 27 | 0% | - | 297 | 297 | (57) | - | - |
| | 890 | 135 | | 178 | 27 | | - | 297 | 297 | (57) | - | - |
| Electric Total | 24,240 | 8,047 | | 723 | 223 | | 2,227 | 1,380 | 3,607 | (710) | (8,607) | (268) |

[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 | 3,599 | 2,138 |
| Other | Other Elec Production / Turbines 340-346 | - | - |
| Subtotal | | 3,599 | 2,138 |
| Transmission | Elec Transmission 350-359 | 14,227 | 3,981 |
| Subtotal | | 14,227 | 3,981 |
| Distribution | | | |
| Direct | Elec Distribution 360-373 | 2,764 | 115 |
| AA | | - | - |
| AN | | - | - |
| Subtotal | | 2,764 | 115 |
| General Plant | Facilities 390-391 | 1,392 | 855 |
| | Specifically Allocated [1] | 1,367 | 823 |
| Hardware | Specifically Allocated [1] | - | - |
| Subtotal | | 2,760 | 1,678 |
| Transport. | Transportation and Tools 392 / 396 | - | - |
| Subtotal | | - | - |
| Software | Specifically Allocated [1] | 890 | 135 |
| Subtotal | | 890 | 135 |
| Electric Total | | 24,240 | 8,047 |
| | | 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% | - | - | - | - | - | - | - | - |
| 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% | - | - | - | - | - | - | - | - |
| 5022 | 22P01 | 23.83% | 50.45% | 25.71% | 100.00% | - | - | - | - | - | - | - | - |
| 5025 | 25P01 | 0.00% | 0.00% | 100.00% | 100.00% | - | - | - | - | - | - | - | - |
| 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% | 1,189,544 | - | 6,983 | 1,182,561 | 800,138 | - | 4,696.73 | 795,441.55 |
| 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% | - | - | - | - | - | - | - | - |
| 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% | 1,067,791 | - | 882,855 | 184,936 | 157,928 | - | 130,575.54 | 27,352.32 |
| 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 | 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% | - | - | - | - | - | - | - | - |
| | | | | | | 2,257,335 | - | 889,838 | 1,367,497 | 958,066 | - | 135,272 | 822,794 |

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 | - | - | - | - | - | - | - | - |
| 5022 | - | - | - | - | - | - | - | - |
| 5025 | - | - | - | - | - | - | - | - |
| 5026 | - | - | - | - | - | - | - | - |
| 5027 | - | - | - | - | - | - | - | - |
| 5028 | - | - | - | - | - | - | - | - |
| 5029 | - | - | - | - | - | - | - | - |
| 5030 | - | 6,983 | 1,182,561 | 1,189,544 | - | 4,697 | 795,442 | 800,138 |
| 5031 | - | - | - | - | - | - | - | - |
| 5032 | - | - | - | - | - | - | - | - |
| 5033 | - | - | - | - | - | - | - | - |
| 5034 | - | - | - | - | - | - | - | - |
| 5035 | - | - | - | - | - | - | - | - |
| 5037 | - | - | - | - | - | - | - | - |
| 5038 | - | - | - | - | - | - | - | - |
| 5039 | - | - | - | - | - | - | - | - |
| 5040 | - | - | - | - | - | - | - | - |
| 5142 | - | - | - | - | - | - | - | - |
| 5147 | - | - | - | - | - | - | - | - |
| 5151 | - | - | - | - | - | - | - | - |
| 5152 | - | - | - | - | - | - | - | - |
| 5153 | - | - | - | - | - | - | - | - |
| 5155 | - | - | - | - | - | - | - | - |
| 5156 | - | 882,855 | 184,936 | 1,067,791 | - | 130,576 | 27,352 | 157,928 |
| 6110 | - | - | - | - | - | - | - | - |
| 7005 | - | - | - | - | - | - | - | - |
| 7006 | - | - | - | - | - | - | - | - |
| 7060 | - | - | - | - | - | - | - | - |
| 7141 | - | - | - | - | - | - | - | - |
| 7200 | - | - | - | - | - | - | - | - |
| Grand Total | - | 889,838 | 1,367,497 | 2,257,335 | - | 135,272 | 822,794 | 958,066 |

| 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 | Customer at the Center | Large Distinct Projects |
|--|-------------------|-------------------|--|-------------------|------------------|-------------------------------------|------------------|------------------------|-------------------------|------------------------|-------------------|--------------------|------------------------|-------------------------|
| | 2020 | | 2020 | WA E | WA G | WA E | WA G | | WA E - 2020 Retirements | | | | | WA G - |
| 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) | - | - | - | - | - | - | 676,866 |
| Gas Underground Storage 350-357 | 91,627 | 1.03% | (948) | - | 60,096 | - | (622) | - | - | - | - | - | - | 60,096 |
| 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 | 1,992,157 | - |
| 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 | - | 363,647 |
| Facilities 390-391 | 581,878 | 2.00% | (11,638) | 284,143 | 86,647 | (5,683) | (1,733) | - | 156,597 | - | 127,546 | - | - | 47,753 |
| 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 | 1,992,157 | 1,148,362 |
| Plant/AD/Depreciation Expense Retirements (j) | 71,996,577 | | (2,894,143) | | | | | | CAP 20 | | | | | 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 | | | | | | | | | | | | | |
|---|-------------------------|------------------|--------------------|---|-------------------------|------------------------|------------------|--------------------|---|-------------------------|------------------------|--------------------|------------------|
| | 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 | Short-Lived Assets | |
| Functional Group | 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 | 1,872,834 | 561,356 | - | - | - | - | - | - | - | (16,930) | (46,845) | (14,041) | |
| Gas Underground Storage 350-357 | - | - | - | - | - | - | - | - | - | (622) | - | - | |
| Software 303 | - | - | 377,632 | (319,237) | - | - | - | (60,514) | (100,098) | - | - | (18,975) | |
| General | - | 847,512 | 1,675,597 | - | (86,094) | - | (252,787) | (397,835) | - | (21,129) | - | (49,244) | |
| Facilities 390-391 | - | 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) | 1,872,834 | 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 | | | |

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 | 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% |
| 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% |

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

| Line No. | DESCRIPTION | Pro Forma 2020 Programmatic |
|-------------|-------------------------------------|-----------------------------------|
| | Adjustment Number | 3.13 |
| | Workpaper Reference | E-CAP3 |
| | 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 | 204 |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 204 |
| | Distribution | |
| 13 | Operating Expenses | (166) |
| 14 | Depreciation/Amortization | 702 |
| 15 | Taxes | - |
| 16 | Total Distribution | 536 |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | - |
| 21 | Depreciation/Amortization | 548 |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 548 |
| 25 | Total Electric Expenses | 1,288 |
| 26 | OPERATING INCOME BEFORE FIT | (1,288) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (270) |
| 28 | Debt Interest | (268) |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$749) |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Intangible | \$667 |
| 33 | Production | 2,151 |
| 34 | Transmission | 6,759 |
| 35 | Distribution | 28,821 |
| 36 | General | 4,921 |
| 37 | Total Plant in Service | 43,319 |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 38 | Intangible | (37) |
| 39 | Production | 407 |
| 40 | Transmission | 760 |
| 41 | Distribution | 4,218 |
| 42 | General | 4,990 |
| 43 | Total Accumulated Depreciation | 10,338 |
| 44 | NET PLANT | 53,657 |
| 45 | DEFERRED TAXES | (2,119) |
| 46 | Net Plant After DFIT | 51,538 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | \$51,538 |

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 | |
| | OFFSETS | | | |
| EXPENSES | | | | |
| 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 |
| RATE BASE | | | | |
| PLANT IN SERVICE | | | | |
| 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 |
| ACCUMULATED DEPRECIATION/AMORT | | | | |
| 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 |
| NET PLANT | - | 53,657 | - | 53,657 |
| DEFERRED TAXES | | | | |
| Net Plant After DFIT | - | (2,119) | - | (2,119) |
| | - | 51,538 | - | 51,538 |
| Additional Detail for Cost of Service | | | | |
| Depreciation Expense | | | | |
| Steam | - | - | - | - |
| Hydro | (4) | 24 | - | 20 |
| Other | (9) | 54 | - | 45 |
| Total Production Depreciation Expense | (13) | 78 | - | 65 |
| Plant in Service | | | | |
| Steam | - | - | - | - |
| Hydro | (187) | 1,081 | - | 894 |
| Other | (255) | 1,512 | - | 1,258 |
| Total Production Plant in Service | (442) | 2,593 | - | 2,151 |
| Accumulated Depreciation | | | | |
| Steam | - | - | - | - |
| Hydro | 187 | (5) | - | 182 |
| Other | 255 | (29) | - | 225 |
| Total Production Accumulated Depreciation | 442 | (35) | - | 407 |

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) | - | - | |
| Electric Total | 54,491 | 26,951 | | 1,864 | 834 | | 7,641 | 3,282 | 10,923 | (2,119) | (11,172) | (410) | |

[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.

Avista
Ms. Schultz Workpapers

3) 3.13 Programs Pro Forma 2020 Capital Additions
Workpaper Ref. E-CAP 20.1 - Depreciation

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 |
| Electric Total | | 54,491 | 26,951 |

[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 | 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% | - | - | - | - | - | - | - | - |
| | | | | | | 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 | - | - | - | - | - | - | - | - |
| Grand Total | 1,507,179 | 666,542 | 4,454,208 | 6,627,929 | 498,272 | 183,417 | 1,187,853 | 1,869,542 |

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

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

| Functional Plant Categories | ER | Service | State | Electric WA Share | Gas WA Share | Total Offsets | | | Plant Group for Testimony Purposes |
|---------------------------------------|------|---------|-------|-------------------------|--------------------|-----------------|-------------------------|--------------------|---------------------------------------|
| | | | | | | System Total | Electric WA Share | Gas WA Share | |
| Electric Distribution | | | | | | | | | |
| 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 |
| Electric Distribution Subtotal | | | | | | 253,306 | 166,270 | - | |
| Subtotal Offsets | | | | | | 253,306 | 166,270 | - | |

| 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 | | | | | | | | | | | | | | | | | | | | |
|---|-------------------------|-------------------------|------------------------|------------|--------------------|-------------------------|-------------------------|------------------------|-----------|--------------------|--|-------------------------|------------------------|-----------|--------------------|--|-------------------------|------------------------|----------|--------------------|
| 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 | Customer at the Center | Large Distinct Projects | Mandatory & Compliance | Programs | Short-Lived Assets |
| | WA E - 2020 Retirements | | | | | WA G - 2020 Retirements | | | | | WA E - 2020 Depreciation Expense to Remove | | | | | WA G - 2020 Depreciation Expense to Remove | | | | |
| 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 | 7,060,387 | 8,607,034 | 3,112,616 | 11,171,538 | 8,768,536 | 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 | | | | | CAP 20 | |

*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 | | |
| 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% |

3.14 E Mandatory-Compliance PF 2020 CapAdds Page 1

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

| Line No. | DESCRIPTION | Pro Forma 2020 Mandatory & Compliance |
|--------------------------------|-------------------------------------|---|
| | Adjustment Number | 3.14 |
| | Workpaper Reference | E-CAP4 |
| 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 | 629 |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 629 |
| Distribution | | |
| 13 | Operating Expenses | - |
| 14 | Depreciation/Amortization | 81 |
| 15 | Taxes | - |
| 16 | Total Distribution | 81 |
| 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 | 710 |
| 26 | OPERATING INCOME BEFORE FIT | (710) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (149) |
| 28 | Debt Interest | (185) |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$375) |
| RATE BASE | | |
| PLANT IN SERVICE | | |
| 32 | Intangible | \$0 |
| 33 | Production | 1,686 |
| 34 | Transmission | 28,736 |
| 35 | Distribution | 3,315 |
| 36 | General | - |
| 37 | Total Plant in Service | 33,737 |
| ACCUMULATED DEPRECIATION/AMORT | | |
| 38 | Intangible | - |
| 39 | Production | 337 |
| 40 | Transmission | 2,084 |
| 41 | Distribution | 484 |
| 42 | General | - |
| 43 | Total Accumulated Depreciation | 2,905 |
| 44 | NET PLANT | 36,642 |
| 45 | DEFERRED TAXES | (1,058) |
| 46 | Net Plant After DFIT | 35,584 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | \$35,584 |

3.14 E Mandatory-Compliance PF 2020 CapAdds Page 2

Avista
Ms. Schultz Workpapers

4) 3.14 Mandatory and Compliance Pro Forma 2020 Capital Additions
Workpaper Ref. E-CAP SUMMARY

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

| DESCRIPTION | Adjustment 3.14 - Mandatory & Compliance | | | 12.31.2020 EOP Adjustment 3.14 Mandatory & Compliance |
|--|---|-------------------------|--------------|--|
| | 2020 Retirements on Plant-In- Service at 12/31/2019 | 2020 Plant Additions | 2020 Offsets | |
| | OFFSETS | | | |
| EXPENSES | | | | |
| Intangible | - | - | - | - |
| Production | (8) | 45 | - | 37 |
| Transmission | (46) | 638 | - | 592 |
| Distribution | (13) | 94 | - | 81 |
| General | - | - | - | - |
| Total Electric Expenses | (67) | 777 | - | 710 |
| RATE BASE | | | | |
| PLANT IN SERVICE | | | | |
| Intangible | - | - | - | - |
| Production | (353) | 2,038 | - | 1,686 |
| Transmission | (2,221) | 30,958 | - | 28,736 |
| Distribution | (538) | 3,853 | - | 3,315 |
| General | - | - | - | - |
| Total Plant in Service | (3,113) | 36,849 | - | 33,737 |
| ACCUMULATED DEPRECIATION/AMORT | | | | |
| Intangible | - | - | - | - |
| Production | 353 | (15) | - | 337 |
| Transmission | 2,221 | (137) | - | 2,084 |
| Distribution | 538 | (55) | - | 484 |
| General | - | - | - | - |
| Total Accumulated Depreciation | 3,113 | (207) | - | 2,905 |
| NET PLANT | - | 36,642 | - | 36,642 |
| DEFERRED TAXES | - | (1,058) | - | (1,058) |
| Net Plant After DFIT | - | 35,584 | - | 35,584 |
| Additional Detail for Cost of Service | | | | |
| Depreciation Expense | | | | |
| Steam | - | - | - | - |
| Hydro | (8) | 45 | - | 37 |
| Other | - | - | - | - |
| Total Production Depreciation Expense | (8) | 45 | - | 37 |
| Plant in Service | | | | |
| Steam | - | - | - | - |
| Hydro | (353) | 2,038 | - | 1,686 |
| Other | - | - | - | - |
| Total Production Plant in Service | (353) | 2,038 | - | 1,686 |
| Accumulated Depreciation | | | | |
| Steam | - | - | - | - |
| Hydro | 353 | (15) | - | 337 |
| Other | - | - | - | - |
| Total Production Accumulated Depreciation | 353 | (15) | - | 337 |

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 | Tax Rate | | | Tax Depreciation 2020 | | ADFIT 12.31.20 | Retirements | Reduction in Expense |
|-----------------------|---------------|--------------|---------------|---------------------------------------|-----------------|----------|--------------|-----------------------|-----------------------|----------------------------|-------------------|-------------|----------------------|
| | | | | | | P/T/D | GP | Transport. & Hardware | Software | Repairs Deduction Rate [2] | | | |
| Generation | | | | | | | | | | | | | |
| Steam/Thermal | - | - | 2.96% | - | - | 7% | - | - | - | - | - | - | - |
| Hydro | 2,038 | 701 | 2.20% | 45 | 15 | 7% | 143 | 71 | 214 | (42) | (353) | (8) | |
| Other | - | - | 3.56% | - | - | 7% | - | - | - | - | - | - | - |
| Subtotal | 2,038 | 701 | | 45 | 15 | | 143 | 71 | 214 | (42) | (353) | (8) | |
| Transmission | 30,958 | 6,652 | 2.06% | 638 | 137 | 10% | 3,095.78 | 1,045 | 4,141 | (841) | (2,221) | (46) | |
| Distribution | | | | | | | | | | | | | |
| Direct | 3,853 | 2,242 | 2.45% | 94 | 55 | 20% | 771 | 116 | 887 | (175) | (538) | (13) | |
| AA | - | - | 2.45% | - | - | 20% | - | - | - | - | - | - | - |
| AN | - | - | 2.69% | - | - | 20% | - | - | - | - | - | - | - |
| Subtotal | 3,853 | 2,242 | | 94 | 55 | | 771 | 116 | 887 | (175) | (538) | (13) | |
| General Plant | - | - | 3.79% | - | - | 0% | - | - | - | - | - | - | - |
| Transportation | - | - | 5.42% | - | - | 0% | - | - | - | - | - | - | - |
| Hardware | - | - | 20.00% | - | - | 0% | - | - | - | - | - | - | - |
| Subtotal | - | - | | - | - | | - | - | - | - | - | - | - |
| Software | - | - | 20.00% | - | - | 0% | - | - | - | - | - | - | - |
| Subtotal | - | - | | - | - | | - | - | - | - | - | - | - |
| Electric Total | 36,849 | 9,595 | | 777 | 207 | | 4,009 | 1,232 | 5,241 | (1,058) | (3,113) | (67) | |

[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 | 2,038 | 701 |
| Other | Other Elec Production / Turbines 340-346 | - | - |
| Subtotal | | <u>2,038</u> | <u>701</u> |
| Transmission | | | |
| Elec Transmission | Elec Transmission 350-359 | 30,958 | 6,652 |
| Subtotal | | <u>30,958</u> | <u>6,652</u> |
| Distribution | | | |
| Direct | Elec Distribution 360-373 | 3,853 | 2,242 |
| AA | | - | - |
| AN | | - | - |
| Subtotal | | <u>3,853</u> | <u>2,242</u> |
| General Plant | | | |
| Facilities | Facilities 390-391 | - | - |
| Specifically Allocated | Specifically Allocated [1] | - | - |
| Hardware | | | |
| Specifically Allocated | Specifically Allocated [1] | - | - |
| Subtotal | | <u>-</u> | <u>-</u> |
| Transport. | | | |
| Transportation and Tools | Transportation and Tools 392 / 396 | - | - |
| Subtotal | | <u>-</u> | <u>-</u> |
| Software | | | |
| Specifically Allocated | Specifically Allocated [1] | - | - |
| Subtotal | | <u>-</u> | <u>-</u> |
| Electric Total | | 36,849 | 9,595 |
| | | 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% | - | - | - | - | - | - | - | - |
| 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% | - | - | - | - | - | - | - | - |
| 5022 | 22P01 | 23.83% | 50.45% | 25.71% | 100.00% | - | - | - | - | - | - | - | - |
| 5025 | 25P01 | 0.00% | 0.00% | 100.00% | 100.00% | - | - | - | - | - | - | - | - |
| 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% | - | - | - | - | - | - | - | - |
| 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% | - | - | - | - | - | - | - | - |
| 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% | - | - | - | - | - | - | - | - |
| 5040 | 01C11 | 0.00% | 100.00% | 0.00% | 100.00% | - | - | - | - | - | - | - | - |

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 | - | - | - | - | - | - | - | - |
| 5022 | - | - | - | - | - | - | - | - |
| 5025 | - | - | - | - | - | - | - | - |
| 5026 | - | - | - | - | - | - | - | - |
| 5027 | - | - | - | - | - | - | - | - |
| 5028 | - | - | - | - | - | - | - | - |
| 5029 | - | - | - | - | - | - | - | - |
| 5030 | - | - | - | - | - | - | - | - |
| 5031 | - | - | - | - | - | - | - | - |
| 5032 | - | - | - | - | - | - | - | - |
| 5033 | - | - | - | - | - | - | - | - |
| 5034 | - | - | - | - | - | - | - | - |
| 5035 | - | - | - | - | - | - | - | - |
| 5037 | - | - | - | - | - | - | - | - |
| 5038 | - | - | - | - | - | - | - | - |
| 5039 | - | - | - | - | - | - | - | - |
| 5040 | - | - | - | - | - | - | - | - |
| 5142 | - | - | - | - | - | - | - | - |
| 5147 | - | - | - | - | - | - | - | - |
| 5151 | - | - | - | - | - | - | - | - |
| 5152 | - | - | - | - | - | - | - | - |
| 5153 | - | - | - | - | - | - | - | - |
| 5155 | - | - | - | - | - | - | - | - |
| 5156 | - | - | - | - | - | - | - | - |
| 6110 | - | - | - | - | - | - | - | - |
| 7005 | - | - | - | - | - | - | - | - |
| 7006 | - | - | - | - | - | - | - | - |
| 7060 | - | - | - | - | - | - | - | - |
| 7141 | - | - | - | - | - | - | - | - |
| 7200 | - | - | - | - | - | - | - | - |
| Grand Total | - | - | - | - | - | - | - | - |

| 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 - Total Sum of WA - | | | |
|--|-------------------------|-------------------------|------------------------|---------------|--------------------|--|-------------------------|-------------------------|------------------------|---------------|--------------------|--|-------------------------------------|----------------|-------------------|--|
| Row Labels | Sum of WA - E Allocated | | | | | | Sum of WA - G Allocated | | | | | | E Allocated Total | | G Allocated Total | |
| | Total 2020 Forecasted | | | | | | Total 2020 Forecasted | | | | | | 2020 Forecasted | | 2020 Forecasted | |
| | EOP TTP | | | | | | EOP TTP | | | | | | EOP TTP | | EOP TTP | |
| | 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% | 0.00% | 100.00% | 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% | |

3.15 E Short-Lived Assets PF 2020 CapAdds Page 1

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 | | | Tax Depreciation 2020 | | ADFIT | | Retirements | Reduction in Expense |
|-----------------------|---------------|--------------|---------------|---------------------------------------|--------------|-----|---------------|--------------------|--------------|-----------------------|------------------|----------------|--------------|-------------|----------------------|
| | | | | | | | 1st Year Rate | Corporate Tax Rate | 21% | Repairs Deduction | Tax Depreciation | 2020 Total | 12.31.20 | | |
| Generation | | | | | | | | | | | | | | | |
| Steam/Thermal | - | - | 2.96% | - | - | | 7% | - | - | - | - | - | - | - | - |
| Hydro | - | - | 2.20% | - | - | | 7% | - | - | - | - | - | - | - | - |
| Other | - | - | 3.56% | - | - | | 7% | - | - | - | - | - | - | - | - |
| Subtotal | - | - | | - | - | | | - | - | - | - | - | - | - | - |
| 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 | Elec Transmission 350-359 | - | - |
| Subtotal | | - | - |
| Distribution | | | |
| Direct | Elec Distribution 360-373 | - | - |
| AA | | - | - |
| AN | | - | - |
| Subtotal | | - | - |
| General Plant | | | |
| Facilities | Facilities 390-391 | - | - |
| Specifically Allocated | Specifically Allocated [1] | 443 | 192 |
| Hardware | | | |
| Specifically Allocated | Specifically Allocated [1] | 3,688 | 2,082 |
| Subtotal | | 4,131 | 2,273 |
| Transport. | | | |
| Transportation and Tools | Transportation and Tools 392 / 396 | - | - |
| Subtotal | | - | - |
| Software | | | |
| Specifically Allocated | 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 | B1val | 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% |

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

| Line No. | DESCRIPTION | Pro Forma AMI Capital Add |
|-------------|-------------------------------------|---------------------------------|
| | | 3.16 E-AMI |
| | 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 | 1,934 |
| 15 | Taxes | - |
| 16 | Total Distribution | 1,934 |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | - |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | (2,986) |
| 21 | Depreciation/Amortization | 581 |
| 22 | Regulatory Deferrals/Amortization | 10,133 |
| 23 | Taxes | - |
| 24 | Total Admin. & General | 7,728 |
| 25 | Total Electric Expenses | 9,662 |
| 26 | OPERATING INCOME BEFORE FIT | (9,662) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (2,029) |
| 28 | Debt Interest | (480) |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$7,153) |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Intangible | \$29,775 |
| 33 | Production | - |
| 34 | Transmission | - |
| 35 | Distribution | 34,773 |
| 36 | General | 16,649 |
| 37 | Total Plant in Service | 81,197 |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 38 | Intangible | (16,192) |
| 39 | Production | - |
| 40 | Transmission | - |
| 41 | Distribution | (6,933) |
| 42 | General | (4,884) |
| 43 | Total Accumulated Depreciation | (28,009) |
| 44 | NET PLANT | 53,188 |
| 45 | DEFERRED TAXES | (14,370) |
| 46 | Net Plant After DFIT | 38,818 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | 53,345 |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | \$92,163 |

This workpaper is used as the back-up for the PF AMI adjustment.

This adjustment accounts for:

- 1) Investment in old electric meters/old natural gas meter registers
- 2) New investment in AMI.

The Company has not included any new investment in AMI in the 12/31/2019 restated period. New investment in AMI was removed.

The Company was approved to defer all depreciation expense on new investment, so this adjustment removes that deferral and pro forms depreciation expense on new investment.

The old meters/registers have been removed from plant rate base and included in regulatory asset.

The Company was required to compute carrying charge and record in a separate reg. asset account. Interest is computed to the rate year on the worksheets called "Electric-Old meter deferral" and "Gas-Old meter deferral" in this workbook.

All of the deferred costs have been included on the "Amortization" worksheet to amortize over life of the project.

| | Electric | Gas |
|--|--------------|--------------|
| Plant | | |
| Remove Old Meters (12.31.2019 AMA Amount) | (24,366,498) | (5,267,727) |
| Add AMI Plant (9/30/2022 AMA Amount) | 105,563,963 | 38,538,823 |
| Plant | 81,197,465 | 33,271,096 |
| A/D | | |
| Remove Old Meters (12.31.2019 AMA Amount) | 2,631,819 | 867,207 |
| Add AMI Plant (9/30/2022 AMA Amount) | (30,640,538) | (10,133,198) |
| A/D | (28,008,719) | (9,265,991) |
| Regulatory Asset | | |
| Add AMI AFUDC (9/30/2022 AMA) | 1,269,766 | 402,389 |
| Add AMI AFUDC-A/D (9/30/2022 AMA) | (238,598) | (77,412) |
| Add Reg Asset-Existing Meters/ERTS (9/30/2022 AMA) | 21,307,531 | 4,410,569 |
| Add Reg Asset-Carrying Charge (9/30/2022 AMA) | 2,378,532 | 867,308 |
| Add Reg Asset-Deferred Deprec Exp on AMI (9/30/2022 AMA) | 30,884,949 | 10,217,098 |
| Add Reg Liability-Excess Deprec Collected-Existing Meters/ERTs (9/30/2022 AMA) | (2,257,282) | (151,495) |
| Regulatory Asset | 53,344,898 | 15,668,457 |
| ADFIT | | |
| Reverse CBR Adjustment | (3,384,000) | (1,019,000) |
| Add ADFIT on Reg Asset | (10,985,883) | (3,222,131) |
| ADFIT | (14,369,883) | (4,241,131) |
| Net Rate Base | 92,163,761 | 35,432,431 |
| Expenses: | | |
| Net O&M Offsets | (3,189,057) | (1,063,019) |
| Depreciation Expense | | |
| Remove Existing Meters/ERTs depreciation expense from test year (2019) | (736,925) | (160,830) |
| Add Depreciation Expense on new AMI investment | 3,251,840 | 1,126,085 |
| Net Depreciation Expense | 2,514,915 | 965,255 |
| Regulatory Amortization | | |
| Add Amortization - AFUDC | (98,089) | (33,054) |
| Remove Existing Meters Deferral in Test Period | (752,825) | (10,957) |
| Remove AMI Deferral in Test Period | 6,697,703 | 2,239,164 |
| Amortization - Reg Asset | 4,286,654 | 1,296,172 |
| Net Regulatory Amortization | 10,133,442 | 3,491,325 |
| Total Expense | 9,459,300 | 3,393,561 |

| WA Electric | | | | | | | | |
|--|-------------------------|------------|------------|--------------|----------------------|------------------------|-------------|------------------|
| | Actual at 12/31/2019 | Correction | Additions | Depreciation | Retire Old Meters | Deferral & Interest | Tax | AMA PF Amount |
| 101000 Plant | 76,766,276 | | 28,797,687 | | | | | 105,563,963 |
| 108000 A/D | (9,561,793) | | | (21,078,745) | | | | (30,640,538) |
| 282900 ADFIT - 12/31/2019 | (3,960,277) | 3,960,277 | | | | | | - |
| 182332 AFUDC | 1,272,537 | | (2,771) | | | | | 1,269,766 |
| 182318 AFUDC-A/D | (144,869) | | | (93,729) | | | | (238,598) |
| 101000 Existing Meters/ERTs-Cost | 12,170,771 | | | | (12,170,771) | | | - |
| 108000 Existing Meters/ERTs-A/D | 9,136,760 | | | | (9,136,760) | | | - |
| 108121 AMI Reg Deferral A/D | (11,327,198) | | | | 11,327,198 | | | - |
| 182331 Reg Asset-Existing Metes/ERTS | 11,327,198 | | | | 9,980,333 | | | 21,307,531 |
| 182336 Reg Asset-Carrying Charge | 390,090 | | | | | 1,988,442 | | 2,378,532 |
| 182337 Reg Asset-Deferred Deprec Exp on AMI | 9,712,475 | | | 21,172,474 | | | | 30,884,949 |
| 254332 Reg Liability-Excess Deprec Collected-Exi | (940,670) | | | | | (1,316,612) | | (2,257,282) |
| 283436 ADFIT-AMI Deferrals | (4,302,710) | 2,378,712 | | | | | (9,061,885) | (10,985,883) |
| Total | 90,538,590 | 6,338,989 | 28,794,916 | - | - | 671,830 | (9,061,885) | 117,282,440 |
| 403 Depreciation Expense - AMI | 6,494,676 | | | 3,251,840 | | | | 9,746,516 |
| 403 Depreciation Expense - Old Meters | 736,925 | | | | (736,925) | | | - |
| 407311 Amortization AFUDC- AMI | 139,737 | | | (98,089) | | | | 41,648 |
| 407332 EXIST METERS/ERTS EXCESS DEPRC | 752,825 | | | (752,825) | | | | 0 |
| 407436 REG CREDIT - MDM SYSTEM | (6,697,703) | | | 6,697,703 | | | | 0 |
| Amortization - AMI | | | | 4,286,654 | | | | 4,286,654 |
| Total | 1,426,461 | - | - | 13,385,283 | (736,925) | - | - | 14,074,819 |

| WA Gas | | | | | | | | |
|--|-------------------------|------------|-----------|--------------|----------------------|------------------------|-------------|------------------|
| | Actual at 12/31/2019 | Correction | Additions | Depreciation | Retire Old Meters | Deferral & Interest | Tax | AMA PF Amount |
| 101000 Plant | 28,958,728 | | 9,580,095 | | | | | 38,538,823 |
| 108000 A/D | (3,104,782) | | | (7,028,416) | | | | (10,133,198) |
| 282900 ADFIT - 12/31/2019 | (1,178,781) | 1,178,781 | | | | | | - |
| 182332 AFUDC | 403,176 | | (787) | | | | | 402,389 |
| 182318 AFUDC-A/D | (47,710) | | | (29,702) | | | | (77,412) |
| 101000 Existing Meters/ERTs-Cost | 3,570,867 | | | | (3,570,867) | | | - |
| 108000 Existing Meters/ERTs-A/D | 839,702 | | | | (839,702) | | | - |
| 108121 AMI Reg Deferral A/D | (1,725,106) | | | | 1,725,106 | | | - |
| 182331 Reg Asset-Existing Metes/ERTS | 1,725,106 | | | | 2,685,463 | | | 4,410,569 |
| 182336 Reg Asset-Carrying Charge | 133,275 | | | | | 734,033 | | 867,308 |
| 182337 Reg Asset-Deferred Deprec Exp on AMI | 3,158,980 | | | 7,058,117 | | | | 10,217,098 |
| 254332 Reg Liability-Excess Deprec Collected-Exi | (11,733) | | | | | (139,762) | | (151,495) |
| 283436 ADFIT-AMI Deferrals | (1,051,182) | 362,272 | | | | | (2,533,221) | (3,222,131) |
| Total | 31,670,541 | 1,541,053 | 9,579,307 | - | (0) | 594,271 | (2,533,221) | 40,851,951 |
| 403 Depreciation Expense - AMI | 2,171,463 | | | 1,126,085 | | | | 3,297,548 |
| 403 Depreciation Expense - Old Meters | 160,830 | | | | (160,830) | | | - |
| 407311 Amortization AFUDC- AMI | 46,252 | | | (33,054) | | | | 13,198 |
| 407332 EXIST METERS/ERTS EXCESS DEPRC | 10,957 | | | (10,957) | | | | 0 |
| 407436 REG CREDIT - MDM SYSTEM | (2,239,164) | | | 2,239,164 | | | | (0) |
| Amortization - AMI | | | | 1,296,172 | | | | 1,296,172 |
| Total | 150,338 | - | - | 4,617,410 | (160,830) | - | - | 4,606,918 |

| | Electric | Natural Gas | Electric | Natural Gas |
|---|-------------------|-------------------|----------|-------------|
| 182331 Reg Asset-Existing Metes/ERTS | 21,307,531 | 4,410,569 | | |
| 182336 Reg Asset-Carrying Charge | 2,267,372 | 826,169 | | |
| 182337 Reg Asset-Deferred Deprec Exp on AMI | 29,765,007 | 10,360,808 | | |
| 254332 Reg Liability-Excess Deprec Collected-Existing Meters/ERTs | (2,257,284) | (151,495) | | |
| | <u>51,082,626</u> | <u>15,446,051</u> | | |

| | | | | | |
|----|--------|---------|---------|-----------|-----------|
| 37 | 202109 | | | | |
| 38 | 202110 | 357,221 | 108,014 | | |
| 39 | 202111 | 357,221 | 108,014 | | |
| 40 | 202112 | 357,221 | 108,014 | | |
| 41 | 202201 | 357,221 | 108,014 | | |
| 42 | 202202 | 357,221 | 108,014 | | |
| 43 | 202203 | 357,221 | 108,014 | | |
| 44 | 202204 | 357,221 | 108,014 | | |
| 45 | 202205 | 357,221 | 108,014 | | |
| 46 | 202206 | 357,221 | 108,014 | | |
| 47 | 202207 | 357,221 | 108,014 | | |
| 48 | 202208 | 357,221 | 108,014 | | |
| 49 | 202209 | 357,221 | 108,014 | 4,286,654 | 1,296,172 |
| 50 | 202210 | 357,221 | 108,014 | | |
| 51 | 202211 | 357,221 | 108,014 | | |
| 52 | 202212 | 357,221 | 108,014 | | |
| 53 | 202301 | 357,221 | 108,014 | | |
| 54 | 202302 | 357,221 | 108,014 | | |
| 55 | 202303 | 357,221 | 108,014 | | |
| 56 | 202304 | 357,221 | 108,014 | | |
| 57 | 202305 | 357,221 | 108,014 | | |
| 58 | 202306 | 357,221 | 108,014 | | |
| 59 | 202307 | 357,221 | 108,014 | | |
| 60 | 202308 | 357,221 | 108,014 | | |
| 61 | 202309 | 357,221 | 108,014 | | |
| 62 | 202310 | 357,221 | 108,014 | | |
| 63 | 202311 | 357,221 | 108,014 | | |

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx
Amortization

| | | Electric | Natural Gas | Electric | Natural Gas |
|--------|--|-------------------|--------------------|-----------------|--------------------|
| 182331 | Reg Asset-Existing Metes/ERTS | 21,307,531 | 4,410,569 | | |
| 182336 | Reg Asset-Carrying Charge | 2,267,372 | 826,169 | | |
| 182337 | Reg Asset-Deferred Deprec Exp on AMI | 29,765,007 | 10,360,808 | | |
| 254332 | Reg Liability-Excess Deprec Collected-Existing Meters/ERTS | (2,257,284) | (151,495) | | |
| | | <u>51,082,626</u> | <u>15,446,051</u> | | |
| 64 | 202312 | 357,221 | 108,014 | | |
| 65 | 202401 | 357,221 | 108,014 | | |
| 66 | 202402 | 357,221 | 108,014 | | |
| 67 | 202403 | 357,221 | 108,014 | | |
| 68 | 202404 | 357,221 | 108,014 | | |
| 69 | 202405 | 357,221 | 108,014 | | |
| 70 | 202406 | 357,221 | 108,014 | | |
| 71 | 202407 | 357,221 | 108,014 | | |
| 72 | 202408 | 357,221 | 108,014 | | |
| 73 | 202409 | 357,221 | 108,014 | | |
| 74 | 202410 | 357,221 | 108,014 | | |
| 75 | 202411 | 357,221 | 108,014 | | |
| 76 | 202412 | 357,221 | 108,014 | | |
| 77 | 202501 | 357,221 | 108,014 | | |
| 78 | 202502 | 357,221 | 108,014 | | |
| 79 | 202503 | 357,221 | 108,014 | | |
| 80 | 202504 | 357,221 | 108,014 | | |
| 81 | 202505 | 357,221 | 108,014 | | |
| 82 | 202506 | 357,221 | 108,014 | | |
| 83 | 202507 | 357,221 | 108,014 | | |
| 84 | 202508 | 357,221 | 108,014 | | |
| 85 | 202509 | 357,221 | 108,014 | | |
| 86 | 202510 | 357,221 | 108,014 | | |
| 87 | 202511 | 357,221 | 108,014 | | |
| 88 | 202512 | 357,221 | 108,014 | | |
| 89 | 202601 | 357,221 | 108,014 | | |
| 90 | 202602 | 357,221 | 108,014 | | |
| 91 | 202603 | 357,221 | 108,014 | | |

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx
Amortization

| | | Electric | Natural Gas | Electric | Natural Gas |
|--------|--|-------------------|--------------------|-----------------|--------------------|
| 182331 | Reg Asset-Existing Metes/ERTS | 21,307,531 | 4,410,569 | | |
| 182336 | Reg Asset-Carrying Charge | 2,267,372 | 826,169 | | |
| 182337 | Reg Asset-Deferred Deprec Exp on AMI | 29,765,007 | 10,360,808 | | |
| 254332 | Reg Liability-Excess Deprec Collected-Existing Meters/ERTS | (2,257,284) | (151,495) | | |
| | | <u>51,082,626</u> | <u>15,446,051</u> | | |
| 92 | 202604 | 357,221 | 108,014 | | |
| 93 | 202605 | 357,221 | 108,014 | | |
| 94 | 202606 | 357,221 | 108,014 | | |
| 95 | 202607 | 357,221 | 108,014 | | |
| 96 | 202608 | 357,221 | 108,014 | | |
| 97 | 202609 | 357,221 | 108,014 | | |
| 98 | 202610 | 357,221 | 108,014 | | |
| 99 | 202611 | 357,221 | 108,014 | | |
| 100 | 202612 | 357,221 | 108,014 | | |
| 101 | 202701 | 357,221 | 108,014 | | |
| 102 | 202702 | 357,221 | 108,014 | | |
| 103 | 202703 | 357,221 | 108,014 | | |
| 104 | 202704 | 357,221 | 108,014 | | |
| 105 | 202705 | 357,221 | 108,014 | | |
| 106 | 202706 | 357,221 | 108,014 | | |
| 107 | 202707 | 357,221 | 108,014 | | |
| 108 | 202708 | 357,221 | 108,014 | | |
| 109 | 202709 | 357,221 | 108,014 | | |
| 110 | 202710 | 357,221 | 108,014 | | |
| 111 | 202711 | 357,221 | 108,014 | | |
| 112 | 202712 | 357,221 | 108,014 | | |
| 113 | 202801 | 357,221 | 108,014 | | |
| 114 | 202802 | 357,221 | 108,014 | | |
| 115 | 202803 | 357,221 | 108,014 | | |
| 116 | 202804 | 357,221 | 108,014 | | |
| 117 | 202805 | 357,221 | 108,014 | | |
| 118 | 202806 | 357,221 | 108,014 | | |
| 119 | 202807 | 357,221 | 108,014 | | |

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx
Amortization

| | | Electric | Natural Gas | Electric | Natural Gas |
|--------|--|-------------------|--------------------|-----------------|--------------------|
| 182331 | Reg Asset-Existing Metes/ERTS | 21,307,531 | 4,410,569 | | |
| 182336 | Reg Asset-Carrying Charge | 2,267,372 | 826,169 | | |
| 182337 | Reg Asset-Deferred Deprec Exp on AMI | 29,765,007 | 10,360,808 | | |
| 254332 | Reg Liability-Excess Deprec Collected-Existing Meters/ERTS | (2,257,284) | (151,495) | | |
| | | <u>51,082,626</u> | <u>15,446,051</u> | | |
| 120 | 202808 | 357,221 | 108,014 | | |
| 121 | 202809 | 357,221 | 108,014 | | |
| 122 | 202810 | 357,221 | 108,014 | | |
| 123 | 202811 | 357,221 | 108,014 | | |
| 124 | 202812 | 357,221 | 108,014 | | |
| 125 | 202901 | 357,221 | 108,014 | | |
| 126 | 202902 | 357,221 | 108,014 | | |
| 127 | 202903 | 357,221 | 108,014 | | |
| 128 | 202904 | 357,221 | 108,014 | | |
| 129 | 202905 | 357,221 | 108,014 | | |
| 130 | 202906 | 357,221 | 108,014 | | |
| 131 | 202907 | 357,221 | 108,014 | | |
| 132 | 202908 | 357,221 | 108,014 | | |
| 133 | 202909 | 357,221 | 108,014 | | |
| 134 | 202910 | 357,221 | 108,014 | | |
| 135 | 202911 | 357,221 | 108,014 | | |
| 136 | 202912 | 357,221 | 108,014 | | |
| 137 | 203001 | 357,221 | 108,014 | | |
| 138 | 203002 | 357,221 | 108,014 | | |
| 139 | 203003 | 357,221 | 108,014 | | |
| 140 | 203004 | 357,221 | 108,014 | | |
| 141 | 203005 | 357,221 | 108,014 | | |
| 142 | 203006 | 357,221 | 108,014 | | |
| 143 | 203007 | 357,221 | 108,014 | | |
| 144 | 203008 | 357,221 | 108,014 | | |
| 145 | 203009 | 357,221 | 108,014 | | |
| 146 | 203010 | 357,221 | 108,014 | | |
| 147 | 203011 | 357,221 | 108,014 | | |

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx
Amortization

| | | Electric | Natural Gas | Electric | Natural Gas |
|--------|--|-------------------|--------------------|-----------------|--------------------|
| 182331 | Reg Asset-Existing Metes/ERTS | 21,307,531 | 4,410,569 | | |
| 182336 | Reg Asset-Carrying Charge | 2,267,372 | 826,169 | | |
| 182337 | Reg Asset-Deferred Deprec Exp on AMI | 29,765,007 | 10,360,808 | | |
| 254332 | Reg Liability-Excess Deprec Collected-Existing Meters/ERTS | (2,257,284) | (151,495) | | |
| | | <u>51,082,626</u> | <u>15,446,051</u> | | |
| 148 | 203012 | 357,221 | 108,014 | | |
| 149 | 203101 | 357,221 | 108,014 | | |
| 150 | 203102 | 357,221 | 108,014 | | |
| 151 | 203103 | 357,221 | 108,014 | | |
| 152 | 203104 | 357,221 | 108,014 | | |
| 153 | 203105 | 357,221 | 108,014 | | |
| 154 | 203106 | 357,221 | 108,014 | | |
| 155 | 203107 | 357,221 | 108,014 | | |
| 156 | 203108 | 357,221 | 108,014 | | |
| 157 | 203109 | 357,221 | 108,014 | | |
| 158 | 203110 | 357,221 | 108,014 | | |
| 159 | 203111 | 357,221 | 108,014 | | |
| 160 | 203112 | 357,221 | 108,014 | | |
| 161 | 203201 | 357,221 | 108,014 | | |
| 162 | 203202 | 357,221 | 108,014 | | |
| 163 | 203203 | 357,221 | 108,014 | | |
| 164 | 203204 | 357,221 | 108,014 | | |
| 165 | 203205 | 357,221 | 108,014 | | |
| 166 | 203206 | 357,221 | 108,014 | | |
| 167 | 203207 | 357,221 | 108,014 | | |
| 168 | 203208 | 357,221 | 108,014 | | |
| 169 | 203209 | 357,221 | 108,014 | | |
| 170 | 203210 | 357,221 | 108,014 | | |
| 171 | 203211 | 357,221 | 108,014 | | |
| 172 | 203212 | 357,221 | 108,014 | | |
| 173 | 203301 | 357,221 | 108,014 | | |
| 174 | 203302 | 357,221 | 108,014 | | |
| 175 | 203303 | 357,221 | 108,014 | | |

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx
Amortization

| | | Electric | Natural Gas | Electric | Natural Gas |
|--------|--|-------------------|--------------------|-----------------|--------------------|
| 182331 | Reg Asset-Existing Metes/ERTS | 21,307,531 | 4,410,569 | | |
| 182336 | Reg Asset-Carrying Charge | 2,267,372 | 826,169 | | |
| 182337 | Reg Asset-Deferred Deprec Exp on AMI | 29,765,007 | 10,360,808 | | |
| 254332 | Reg Liability-Excess Deprec Collected-Existing Meters/ERTS | (2,257,284) | (151,495) | | |
| | | <u>51,082,626</u> | <u>15,446,051</u> | | |
| 176 | 203304 | 357,221 | 108,014 | | |
| 177 | 203305 | 357,221 | 108,014 | | |
| 178 | 203306 | 357,221 | 108,014 | | |
| 179 | 203307 | 357,221 | 108,014 | | |
| 180 | 203308 | 357,221 | 108,014 | | |
| | | <u>51,082,626</u> | <u>15,446,051</u> | | |

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx
Amortization

| 254332 | | | | | | | | | | | 182337 | | | 182336 | | |
|------------|---------------------------|------------|----------------|------------|----------------------------|-----------|--------------------------------------|----------------------|--|----------------------|--------|------------|---------|------------|---------|-----------|
| Plant Bal | Additions/ Retirements | Plant Bal | Deprec Rate | Deprec Exp | Deprec Expense in Rates | Deferral | Accumulated Deferral (940,670) | Interest (32,840) | Accumulated Deferral with interest (973,510) | Accounting Period | | | | | | |
| 12,170,771 | (471,033) | 11,699,738 | 2.89% | 28,177 | 123,300 | (95,123) | (1,035,793) | (4,417) | (1,073,050) | 4.96% | 202001 | 9,712,475 | 694,404 | 10,406,879 | 43,015 | 428,677 |
| 11,699,738 | (453,156) | 11,246,583 | 2.89% | 27,086 | 123,300 | (96,214) | (1,132,008) | (4,833) | (1,174,097) | 4.96% | 202002 | 10,406,879 | 711,439 | 11,118,318 | 45,956 | 469,800 |
| 11,246,583 | (1,870,970) | 9,375,612 | 2.89% | 22,580 | 123,300 | (100,720) | (1,232,728) | (5,269) | (1,280,087) | 4.96% | 202003 | 11,118,318 | 726,826 | 11,845,143 | 48,960 | 513,490 |
| 9,375,612 | (1,988,570) | 7,387,042 | 2.89% | 17,790 | 65,151 | (47,361) | (1,280,089) | (5,254) | (1,332,702) | 4.75% | 202004 | 11,845,143 | 734,053 | 12,579,196 | 49,793 | 558,028 |
| 7,387,042 | (616,501) | 6,770,541 | 2.89% | 16,306 | 65,151 | (48,845) | (1,328,934) | (5,469) | (1,387,016) | 4.75% | 202005 | 12,579,196 | 743,008 | 13,322,204 | 52,734 | 605,294 |
| 6,770,541 | (967,220) | 5,803,321 | 2.89% | 13,976 | 65,151 | (51,175) | (1,380,108) | (5,693) | (1,443,883) | 4.75% | 202006 | 13,322,204 | 732,563 | 14,054,767 | 55,633 | 655,234 |
| 5,803,321 | (967,220) | 4,836,101 | 2.89% | 11,647 | 65,151 | (53,504) | (1,433,613) | (5,927) | (1,503,315) | 4.75% | 202007 | 14,054,767 | 747,423 | 14,802,190 | 58,592 | 707,899 |
| 4,836,101 | (967,220) | 3,868,881 | 2.89% | 9,318 | 65,151 | (55,833) | (1,489,446) | (6,172) | (1,565,320) | 4.75% | 202008 | 14,802,190 | 753,109 | 15,555,299 | 61,573 | 763,300 |
| 3,868,881 | (967,220) | 2,901,661 | 2.89% | 6,988 | 65,151 | (58,163) | (1,547,609) | (6,426) | (1,629,909) | 4.75% | 202009 | 15,555,299 | 758,387 | 16,313,686 | 64,575 | 821,449 |
| 2,901,661 | (967,220) | 1,934,440 | 2.89% | 4,659 | 65,151 | (60,492) | (1,608,101) | (6,691) | (1,697,092) | 4.75% | 202010 | 16,313,686 | 763,648 | 17,077,334 | 67,598 | 882,356 |
| 1,934,440 | (967,220) | 967,220 | 2.89% | 2,329 | 65,151 | (62,822) | (1,670,923) | (6,966) | (1,766,880) | 4.75% | 202011 | 17,077,334 | 769,947 | 17,847,281 | 70,645 | 946,035 |
| 967,220 | (967,220) | (0) | 2.89% | (0) | 65,151 | (65,151) | (1,736,074) | (7,252) | (1,839,283) | 4.75% | 202012 | 17,847,281 | 775,785 | 18,623,066 | 73,716 | 1,012,499 |
| (0) | (0) | (0) | 2.89% | (0) | 65,151 | (65,151) | (1,801,225) | (7,538) | (1,911,972) | 4.75% | 202101 | 18,623,066 | 784,846 | 19,407,912 | 76,823 | 1,081,784 |
| (0) | (0) | (0) | 2.89% | (0) | 65,151 | (65,151) | (1,866,376) | (7,826) | (1,984,949) | 4.75% | 202102 | 19,407,912 | 793,764 | 20,201,676 | 79,965 | 1,153,923 |
| (0) | (0) | (0) | | | 65,151 | (65,151) | (1,931,527) | (8,115) | (2,058,215) | 4.75% | 202103 | 20,201,676 | 796,634 | 20,998,310 | 83,118 | 1,228,926 |
| (0) | (0) | (0) | | | 65,151 | (65,151) | (1,996,678) | (8,405) | (2,131,771) | 4.75% | 202104 | 20,998,310 | 797,579 | 21,795,889 | 86,275 | 1,306,797 |
| (0) | (0) | (0) | | | 65,151 | (65,151) | (2,061,829) | (8,696) | (2,205,619) | 4.75% | 202105 | 21,795,889 | 797,647 | 22,593,536 | 89,433 | 1,387,533 |
| (0) | (0) | (0) | | | 65,151 | (65,151) | (2,126,980) | (8,988) | (2,279,758) | 4.75% | 202106 | 22,593,536 | 797,647 | 23,391,182 | 92,590 | 1,471,135 |
| (0) | (0) | (0) | | | 65,151 | (65,151) | (2,192,131) | (9,282) | (2,354,191) | 4.75% | 202107 | 23,391,182 | 797,647 | 24,188,829 | 95,747 | 1,557,600 |
| (0) | (0) | (0) | | | 65,151 | (65,151) | (2,257,282) | (9,577) | (2,428,918) | 4.75% | 202108 | 24,188,829 | 797,647 | 24,986,476 | 98,905 | 1,646,929 |
| | | | | | | | (2,257,282) | (9,614) | (2,438,533) | 4.75% | 202109 | 24,986,476 | 797,647 | 25,784,122 | 102,062 | 1,739,376 |
| - | - | - | | | | | (2,257,282) | (9,653) | (2,448,185) | 4.75% | 202110 | 25,784,122 | 797,647 | 26,581,769 | 105,220 | 1,834,943 |
| | | | | | | | (2,257,282) | (9,691) | (2,457,876) | 4.75% | 202111 | 26,581,769 | 797,647 | 27,379,416 | 108,377 | 1,933,629 |
| - | - | - | | | | | (2,257,282) | (9,729) | (2,467,605) | 4.75% | 202112 | 27,379,416 | 797,647 | 28,177,063 | 111,534 | 2,035,435 |
| | | | | | | | (2,257,282) | (9,768) | (2,477,373) | 4.75% | 202201 | 28,177,063 | 797,647 | 28,974,709 | 114,692 | 2,140,358 |
| - | - | - | | | | | (2,257,282) | (9,806) | (2,487,179) | 4.75% | 202202 | 28,974,709 | 797,647 | 29,772,356 | 117,849 | 2,248,401 |
| | | | | | | | (2,257,282) | (9,845) | (2,497,024) | 4.75% | 202203 | 29,772,356 | 797,647 | 30,570,003 | 121,006 | 2,359,562 |
| - | - | - | | | | | (2,257,282) | (9,884) | (2,506,908) | 4.75% | 202204 | 30,570,003 | 797,647 | 31,367,649 | 124,164 | 2,473,842 |
| | | | | | | | (2,257,282) | (9,923) | (2,516,832) | 4.75% | 202205 | 31,367,649 | 797,647 | 32,165,296 | 127,321 | 2,591,240 |
| - | - | - | | | | | (2,257,282) | (9,962) | (2,526,794) | 4.75% | 202206 | 32,165,296 | 797,647 | 32,962,943 | 130,478 | 2,711,756 |
| | | | | | | | (2,257,282) | (10,002) | (2,536,796) | 4.75% | 202207 | 32,962,943 | 797,647 | 33,760,589 | 133,636 | 2,835,389 |
| - | - | - | | | | | (2,257,282) | (10,041) | (2,546,837) | 4.75% | 202208 | 33,760,589 | 797,647 | 34,558,236 | 136,793 | 2,962,141 |
| | | | | | | | (2,257,282) | (10,081) | (2,556,919) | 4.75% | 202209 | 34,558,236 | 797,648 | 35,355,884 | 139,950 | 3,092,010 |
| | | | | | | | (2,257,282) | | | | | | | 30,570,003 | | 2,378,532 |

| | | | | | | | | | | | 254332 | | | | 182337 | 182336 | |
|-----------|-------------|-----------|-------------|------------|-------------------|----------|-------------|-------|-----------|-------------------|--------|------------|-------------|------------|--------|------------|-----------|
| Plant Bal | Retirements | Plant Bal | Deprec Rate | Deprec Exp | Deprec Expense in | | Accumulated | | Interest | Accounting Period | | | | | | | |
| | | | | | Rates | Deferral | Deferral | | | | | | | | | | |
| | | | | | | | (11,733) | (347) | (12,080) | | | | | | | | 133,275 |
| 3,570,867 | (206,945) | 3,363,922 | 3.09% | 12,946 | 14,181 | (1,235) | (12,968) | (55) | (13,370) | 4.96% | 202001 | 3,158,980 | 238,801 | 3,397,781 | 14,044 | | 147,275 |
| 3,363,922 | (233,958) | 3,129,964 | 3.09% | 13,136 | 14,181 | (1,044) | (14,012) | (60) | (14,474) | 4.96% | 202002 | 3,397,781 | 242,534 | 3,640,315 | 15,047 | | 162,262 |
| 3,129,964 | (1,058,803) | 2,071,161 | 3.09% | 12,967 | 14,181 | (1,214) | (15,226) | (65) | (15,752) | 4.96% | 202003 | 3,640,315 | 246,513 | 3,886,828 | 16,066 | | 178,263 |
| 2,071,161 | (135,637) | 1,935,524 | 3.09% | 12,806 | 13,122 | (316) | (15,541) | (64) | (16,131) | 4.75% | 202004 | 3,886,828 | 248,644 | 4,135,473 | 16,370 | | 194,569 |
| 1,935,524 | (175,957) | 1,759,567 | 3.09% | 12,832 | 13,122 | (290) | (15,832) | (65) | (16,487) | 4.75% | 202005 | 4,135,473 | 250,346 | 4,385,819 | 17,361 | | 211,865 |
| 1,759,567 | (175,957) | 1,583,611 | 3.09% | 12,233 | 13,122 | (889) | (16,720) | (69) | (17,444) | 4.75% | 202006 | 4,385,819 | 246,736 | 4,632,555 | 18,337 | | 230,133 |
| 1,583,611 | (175,957) | 1,407,654 | 3.09% | 10,874 | 13,122 | (2,248) | (18,968) | (78) | (19,770) | 4.75% | 202007 | 4,632,555 | 252868.2596 | 4,885,423 | 19,338 | | 249,393 |
| 1,407,654 | (175,957) | 1,231,697 | 3.09% | 9,515 | 13,122 | (3,607) | (22,575) | (93) | (23,470) | 4.75% | 202008 | 4,885,423 | 258847.1061 | 5,144,271 | 20,363 | | 269,663 |
| 1,231,697 | (175,957) | 1,055,740 | 3.09% | 8,156 | 13,122 | (4,966) | (27,542) | (113) | (28,548) | 4.75% | 202009 | 5,144,271 | 264790.1453 | 5,409,061 | 21,411 | | 290,962 |
| 1,055,740 | (175,957) | 879,784 | 3.09% | 6,796 | 13,122 | (6,326) | (33,867) | (138) | (35,012) | 4.75% | 202010 | 5,409,061 | 270938.3143 | 5,679,999 | 22,483 | | 313,307 |
| 879,784 | (175,957) | 703,827 | 3.09% | 5,437 | 13,122 | (7,685) | (41,552) | (169) | (42,866) | 4.75% | 202011 | 5,679,999 | 276574.0088 | 5,956,573 | 23,578 | | 336,716 |
| 703,827 | (175,957) | 527,870 | 3.09% | 4,078 | 13,122 | (9,044) | (50,596) | (205) | (52,116) | 4.75% | 202012 | 5,956,573 | 282542.6484 | 6,239,116 | 24,696 | | 361,207 |
| 527,870 | (175,957) | 351,913 | 3.09% | 2,719 | 13,122 | (10,403) | (61,000) | (247) | (62,767) | 4.75% | 202101 | 6,239,116 | 286411.4884 | 6,525,527 | 25,830 | | 386,790 |
| 351,913 | (175,957) | 175,957 | 3.09% | 1,359 | 13,122 | (11,763) | (72,763) | (295) | (74,825) | 4.75% | 202102 | 6,525,527 | 287197.244 | 6,812,724 | 26,967 | | 413,462 |
| 175,957 | (175,957) | - | 3.09% | - | 13,122 | (13,122) | (85,885) | (348) | (88,295) | 4.75% | 202103 | 6,812,724 | 287688.169 | 7,100,413 | 28,106 | | 441,219 |
| | | | | | 13,122 | (13,122) | (99,007) | (401) | (101,818) | 4.75% | 202104 | 7,100,413 | 287732.2106 | 7,388,145 | 29,245 | | 470,063 |
| | | | | | 13,122 | (13,122) | (112,129) | (455) | (115,395) | 4.75% | 202105 | 7,388,145 | 287732.2106 | 7,675,877 | 30,384 | | 499,991 |
| | | | | | 13,122 | (13,122) | (125,251) | (509) | (129,026) | 4.75% | 202106 | 7,675,877 | 287732.2106 | 7,963,609 | 31,523 | | 531,005 |
| | | | | | 13,122 | (13,122) | (138,373) | (563) | (142,710) | 4.75% | 202107 | 7,963,609 | 287732.2106 | 8,251,341 | 32,662 | | 563,104 |
| | | | | | 13,122 | (13,122) | (151,495) | (617) | (156,449) | 4.75% | 202108 | 8,251,341 | 287732.2106 | 8,539,074 | 33,800 | | 596,288 |
| | | | | | - | - | (151,495) | (619) | (157,069) | 4.75% | 202109 | 8,539,074 | 287732.2106 | 8,826,806 | 34,939 | | 630,608 |
| | | | | | - | - | (151,495) | (622) | (157,690) | 4.75% | 202110 | 8,826,806 | 287732.2106 | 9,114,538 | 36,078 | | 666,065 |
| | | | | | - | - | (151,495) | (624) | (158,314) | 4.75% | 202111 | 9,114,538 | 287732.2106 | 9,402,270 | 37,217 | | 702,658 |
| | | | | | - | - | (151,495) | (627) | (158,941) | 4.75% | 202112 | 9,402,270 | 287732.2106 | 9,690,003 | 38,356 | | 740,387 |
| | | | | | - | - | (151,495) | (629) | (159,570) | 4.75% | 202201 | 9,690,003 | 287732.2106 | 9,977,735 | 39,495 | | 779,254 |
| | | | | | - | - | (151,495) | (632) | (160,202) | 4.75% | 202202 | 9,977,735 | 287732.2106 | 10,265,467 | 40,634 | | 819,256 |
| | | | | | - | - | (151,495) | (634) | (160,836) | 4.75% | 202203 | 10,265,467 | 287732.2106 | 10,553,199 | 41,773 | | 860,395 |
| | | | | | - | - | (151,495) | (637) | (161,473) | 4.75% | 202204 | 10,553,199 | 287732.2106 | 10,840,931 | 42,912 | | 902,670 |
| | | | | | - | - | (151,495) | (639) | (162,112) | 4.75% | 202205 | 10,840,931 | 287732.2106 | 11,128,664 | 44,051 | | 946,082 |
| | | | | | - | - | (151,495) | (642) | (162,754) | 4.75% | 202206 | 11,128,664 | 287732.2106 | 11,416,396 | 45,190 | | 990,630 |
| | | | | | - | - | (151,495) | (644) | (163,398) | 4.75% | 202207 | 11,416,396 | 287732.2106 | 11,704,128 | 46,329 | | 1,036,315 |
| | | | | | - | - | (151,495) | (647) | (164,045) | 4.75% | 202208 | 11,704,128 | 287732.2106 | 11,991,860 | 47,468 | | 1,083,136 |
| | | | | | - | - | (151,495) | (649) | (164,694) | 4.75% | 202209 | 11,991,860 | 287733.2106 | 12,279,593 | 48,607 | | 1,131,093 |
| | | | | | | | (151,495) | - | - | | | | | | | | |
| | | | | | | | | | | | | | | | | 10,553,199 | 867,308 |

| | E | G | | 101000 | 108000 | 108121 | | 101000 | 108000 | 108121 |
|-------|-------------------|------------------|--------|---------------|---------------|--------------------|--|---------------|---------------|-------------------|
| | | | | E Cost | E A/D | E Reg Asset | | G Cost | G A/D | G Reg Aset |
| Plant | 27,052,487 | 5,993,953 | 201812 | 27,052,487 | (5,517,336) | | | 5,993,953 | (1,696,871) | |
| A/D | (5,517,336) | (1,696,871) | 201901 | 27,040,062 | (5,555,742) | | | 5,988,031 | (1,707,055) | |
| | <u>21,535,151</u> | <u>4,297,082</u> | 201902 | 27,077,274 | (5,583,014) | | | 5,974,509 | (1,709,668) | |
| | | | 201903 | 27,136,752 | (5,508,275) | | | 6,089,460 | (1,715,684) | |
| | | | 201904 | 26,863,946 | (5,251,310) | (182,464) | | 6,063,309 | (1,705,090) | |
| | | | 201905 | 26,407,447 | (4,766,508) | (520,627) | | 5,902,986 | (1,410,938) | (111,895) |
| | | | 201906 | 25,706,679 | (3,983,308) | (1,381,334) | | 5,687,729 | (1,210,371) | (373,749) |
| | | | 201907 | 24,349,717 | (2,634,003) | (2,197,051) | | 5,314,319 | (850,333) | (528,636) |
| | | | 201908 | 23,490,704 | (1,664,899) | (2,956,758) | | 4,917,282 | (465,706) | (528,636) |
| | | | 201909 | 22,531,058 | (706,444) | (3,708,434) | | 4,544,257 | (104,148) | (1,056,820) |
| | | | 201910 | 21,516,224 | 689,483 | (4,808,802) | | 4,129,597 | 300,091 | (1,343,670) |
| | | | 201911 | 20,666,484 | 1,572,484 | (5,501,356) | | 3,818,832 | 601,007 | (1,556,609) |
| | | | 201912 | 12,170,771 | 9,136,760 | (11,327,198) | | 3,570,867 | 839,702 | (1,725,106) |
| | | | AMA | 24,366,498 | (2,631,819) | (2,243,369) | | 5,267,727 | (867,207) | (530,214) |

| | | Test Period | Rate Year | ADJ |
|---|-----------|--------------------|------------------|------------------|
| E | Dist | 1,267,961 | 3,938,702 | 2,670,741 |
| | GP&Intang | 5,226,715 | 5,807,814 | 581,099 |
| | | <u>6,494,676</u> | <u>9,746,516</u> | <u>3,251,840</u> |

| | | | | |
|---|-----------|------------------|------------------|------------------|
| G | Dist | 661,591 | 1,687,072 | 1,025,481 |
| | GP&Intang | 1,509,872 | 1,610,476 | 100,604 |
| | | <u>2,171,463</u> | <u>3,297,548</u> | <u>1,126,085</u> |

This workbook is the detail used to prepare the adjustment for AMI.

First, the actual plant, AD and depreciation expense data was downloaded for 2018.12 through 2020.04.
This data was used to show how actual plant additions were added and depreciation expense was recalculated.

PF tranfers to plant were added for period 2020.04 through end of the project (mid-2021).
This is shown on the spreadsheets called "Summary-Cost-E" and "Summary-Cost-G".

This data is then used in workpaper 1) AMI Capital & regulatory Asset Adjustment.

| | 202109 | 202110 | 202111 | 202112 | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 | 202207 | 202208 | 202209 | AMA |
|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Distribution | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 |
| General Plant | 16,572,797 | 16,652,128 | 16,652,128 | 16,652,128 | 16,652,128 | 16,652,128 | 16,652,128 | 16,652,128 | 16,652,128 | 16,652,128 | 16,652,128 | 16,652,128 | 16,652,128 | 16,648,822 |
| Intangible | 29,775,466 | 29,775,466 | 29,775,466 | 29,775,466 | 29,775,466 | 29,775,466 | 29,775,466 | 29,775,466 | 29,775,466 | 29,775,466 | 29,775,466 | 29,775,466 | 29,775,466 | 29,775,466 |
| Total Cost | 105,487,937 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,563,963 |
| Distribution | (7,595,902) | (7,924,127) | (8,252,352) | (8,580,577) | (8,908,802) | (9,237,028) | (9,565,253) | (9,893,478) | (10,221,703) | (10,549,928) | (10,878,154) | (11,206,379) | (11,534,604) | (9,565,253) |
| General Plant | (4,142,293) | (4,265,763) | (4,389,346) | (4,512,928) | (4,636,510) | (4,760,092) | (4,883,675) | (5,007,257) | (5,130,839) | (5,254,422) | (5,378,004) | (5,501,586) | (5,625,168) | (4,883,679) |
| Intangible | (14,029,137) | (14,389,548) | (14,749,960) | (15,110,371) | (15,470,783) | (15,831,195) | (16,191,606) | (16,552,018) | (16,912,429) | (17,272,841) | (17,633,253) | (17,993,664) | (18,354,076) | (16,191,606) |
| Total A/D | (25,767,332) | (26,579,438) | (27,391,657) | (28,203,877) | (29,016,096) | (29,828,315) | (30,640,534) | (31,452,753) | (32,264,972) | (33,077,191) | (33,889,410) | (34,701,629) | (35,513,848) | (30,640,538) |
| ADFIT | | | | | | | | | | | | | | |
| Distribution | | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 3,938,702 |
| General Plant | | 123,470 | 123,582 | 123,582 | 123,582 | 123,582 | 123,582 | 123,582 | 123,582 | 123,582 | 123,582 | 123,582 | 123,582 | 1,482,875 |
| Intangible | | 360,412 | 360,412 | 360,412 | 360,412 | 360,412 | 360,412 | 360,412 | 360,412 | 360,412 | 360,412 | 360,412 | 360,412 | 4,324,939 |
| Total Deprec Exp | | 812,107 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 9,746,517 |
| AFUDC Cost | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 |
| AFUDC A/D | (217,773) | (221,244) | (224,715) | (228,185) | (231,656) | (235,127) | (238,598) | (242,068) | (245,539) | (249,010) | (252,480) | (255,951) | (259,422) | (238,598) |
| Net AFUDC | 1,051,993 | 1,048,522 | 1,045,051 | 1,041,581 | 1,038,110 | 1,034,639 | 1,031,169 | 1,027,698 | 1,024,227 | 1,020,756 | 1,017,286 | 1,013,815 | 1,010,344 | 1,031,169 |
| AFUDC Amortization | | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 41,648 |

| | | | | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 | 201908 | 201909 | 201910 | 201911 | 201912 | 202001 | | |
|----------------------|----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|------------|
| Ending Plant Balance | GL FERC | Func Gro | Plant Acct | | | | | | | | | | | | | | | | |
| | 101000 | Dist | 370121 | 0.0666 | 6,420,364 | 8,140,706 | 10,067,700 | 12,859,452 | 13,128,676 | 16,562,383 | 17,694,647 | 19,179,054 | 22,785,606 | 25,532,531 | 29,699,853 | 32,518,815 | 36,738,216 | 39,131,571 | |
| | | | 381121 | 0.066667 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | GP | 389421 | 0.066667 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 391120 | 0.2 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 |
| | | | 391121 | 0.2 | 3,397,055 | 3,397,434 | 3,397,692 | 3,400,488 | 3,400,881 | 3,405,466 | 3,406,134 | 3,407,007 | 3,408,254 | 3,410,742 | 3,410,288 | 3,422,465 | 3,771,535 | 3,772,839 | 3,772,839 |
| | | | 395121 | 0.1429 | 134,412 | 134,412 | 134,412 | 135,369 | 135,369 | 147,467 | 157,837 | 164,483 | 170,213 | 173,119 | 186,811 | 207,804 | 216,367 | 216,327 | |
| | | | 397121 | 0.034 | 2,339,391 | 2,415,417 | 2,423,738 | 2,663,863 | 2,862,851 | 3,200,180 | 3,512,062 | 3,756,702 | 4,031,621 | 4,145,593 | 4,234,820 | 4,444,970 | 4,538,567 | 4,723,608 | 4,723,608 |
| | | Intangible: | 303120 | 0.080086 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,810,506 | 14,191,918 | 14,191,918 |
| | | | 303121 | 0.202279 | 12,976,063 | 13,928,148 | 15,169,990 | 15,820,577 | 15,881,171 | 15,990,760 | 15,999,177 | 15,999,971 | 15,409,279 | 15,411,352 | 15,410,973 | 15,776,363 | 16,021,803 | 16,051,515 | 16,051,515 |
| | | 101000 Total | | | <u>41,365,660</u> | <u>44,114,493</u> | <u>47,291,908</u> | <u>50,978,125</u> | <u>51,507,324</u> | <u>55,404,632</u> | <u>56,868,232</u> | <u>58,605,592</u> | <u>61,903,348</u> | <u>64,771,713</u> | <u>69,041,121</u> | <u>72,468,793</u> | <u>76,766,276</u> | <u>79,375,648</u> | |
| | 182332 | Dist | 370121 | 0.0328 | - | - | - | - | - | - | - | - | - | 136 | 136 | 136 | 44,911 | 44,911 | |
| | | | 381121 | 0.0328 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | GP | 391121 | 0.0328 | - | - | - | - | - | - | - | - | - | - | 63 | 83,124 | 83,124 | |
| | | | 395121 | 0.0328 | - | - | - | - | - | - | - | - | - | - | - | 217 | 217 | | |
| | | | 397121 | 0.0328 | - | - | - | - | - | - | - | - | - | - | - | 50,458 | 50,458 | | |
| | | Intangible: | 303120 | 0.0328 | - | - | - | - | - | - | - | - | - | - | - | - | 618,588 | 618,588 | |
| | | | 303121 | 0.0328 | 144,067 | 144,067 | 144,067 | 144,067 | 144,067 | 154,500 | 151,750 | 149,069 | 149,069 | 149,069 | 149,069 | 151,218 | 475,240 | 475,240 | |
| | | 182332 Total | | | <u>144,067</u> | <u>144,067</u> | <u>144,067</u> | <u>144,067</u> | <u>144,067</u> | <u>154,500</u> | <u>151,750</u> | <u>149,069</u> | <u>149,069</u> | <u>149,069</u> | <u>149,069</u> | <u>151,218</u> | <u>475,240</u> | <u>475,240</u> | |
| Additions | | GL FERC | Func Gro | Plant Acct | | | | | | | | | | | | | | | |
| | | 101000 | Dist | 370121 | | 1,720,342 | 1,926,994 | 2,791,752 | 269,223 | 3,433,707 | 1,132,265 | 1,484,407 | 3,606,552 | 2,746,926 | 4,167,322 | 2,818,962 | 4,264,059 | 2,393,355 | |
| | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | GP | 389421 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 391120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 391121 | | 380 | 257 | 2,796 | 393 | 4,585 | 668 | 873 | 1,247 | 2,488 | (454) | 12,177 | 425,100 | 1,304 | |
| | | | 395121 | | - | - | 958 | - | 12,098 | 10,370 | 6,646 | 5,731 | 2,906 | 13,692 | 20,993 | 8,780 | (40) | | |
| | | | 397121 | | 76,026 | 8,321 | 240,125 | 198,988 | 337,329 | 311,882 | 244,640 | 274,919 | 113,973 | 89,226 | 210,150 | 144,055 | 185,041 | | |
| | | Intangible: | 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | 303121 | | 952,085 | 1,241,842 | 650,586 | 60,595 | 109,589 | 8,417 | 794 | 4,458 | 2,073 | (378) | 365,389 | 560,376 | 29,712 | | |
| | | 101000 Total | | | <u>-</u> | <u>2,748,833</u> | <u>3,177,415</u> | <u>3,686,217</u> | <u>529,199</u> | <u>3,897,308</u> | <u>1,463,601</u> | <u>1,737,360</u> | <u>3,892,906</u> | <u>2,868,365</u> | <u>4,269,408</u> | <u>3,427,672</u> | <u>5,402,370</u> | <u>2,609,372</u> | |
| | 182332 | Dist | 370121 | | - | - | - | - | - | - | - | - | - | 136 | - | - | 118 | - | |
| | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | GP | 391121 | | - | - | - | - | - | - | - | - | - | - | 63 | 7,030 | - | |
| | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | 397121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | Intangible: | 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | 303121 | | - | - | - | - | 10,433 | (2,751) | (2,680) | - | - | - | 2,148 | 9,086 | - | | |
| | | 182332 Total | | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>10,433</u> | <u>(2,751)</u> | <u>(2,680)</u> | <u>-</u> | <u>136</u> | <u>-</u> | <u>2,211</u> | <u>16,234</u> | <u>-</u> | |
| Transfers | | GL FERC | Func Gro | Plant Acct | | | | | | | | | | | | | | | |
| | | 101000 | Dist | 370121 | | - | - | - | - | - | - | - | - | - | - | - | (44,658) | - | |
| | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | GP | 389421 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 391120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 391121 | | - | - | - | - | - | - | - | - | - | - | - | (76,031) | - | |
| | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | (217) | - | | |
| | | | 397121 | | - | - | - | - | - | - | - | - | - | - | - | (50,458) | - | | |
| | | Intangible: | 303120 | | - | - | - | - | - | - | - | - | - | - | - | (618,588) | - | | |
| | | | 303121 | | - | - | - | - | - | - | (595,150) | - | - | - | - | (314,936) | - | | |
| | | 101000 Total | | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(595,150)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(1,104,887)</u> | <u>-</u> | | |
| | 182332 | Dist | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | 44,658 | - | |
| | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | GP | 391121 | | - | - | - | - | - | - | - | - | - | - | - | 76,031 | - | |
| | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | 217 | - | | |
| | | | 397121 | | - | - | - | - | - | - | - | - | - | - | - | 50,458 | - | | |
| | | Intangible: | 303120 | | - | - | - | - | - | - | - | - | - | - | - | 618,588 | - | | |
| | | | 303121 | | - | - | - | - | - | - | - | - | - | - | - | 314,936 | - | | |
| | | 182332 Total | | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,104,887</u> | <u>-</u> | | |

| GL FERC Func Gro Plant Acct | | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 | 201908 | 201909 | 201910 | 201911 | 201912 | 202001 | |
|------------------------------------|--------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------|
| Depreciation Expense Calculated | 101000 Dist 370121 | | 40,407 | 50,528 | 63,623 | 72,117 | 82,393 | 95,063 | 102,325 | 116,452 | 134,083 | 153,270 | 172,657 | 192,188 | 210,539 | |
| | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | GP 389421 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 391120 | | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | |
| | 391121 | | 56,621 | 56,626 | 56,651 | 56,678 | 56,720 | 56,763 | 56,776 | 56,794 | 56,825 | 56,842 | 56,940 | 59,950 | 62,870 | |
| | 395121 | | 1,601 | 1,601 | 1,606 | 1,612 | 1,684 | 1,818 | 1,919 | 1,993 | 2,044 | 2,143 | 2,350 | 2,526 | 2,576 | |
| | 397121 | | 6,736 | 6,855 | 7,207 | 7,830 | 8,589 | 9,509 | 10,297 | 11,033 | 11,584 | 11,872 | 12,296 | 12,727 | 13,121 | |
| | Intangible: 303120 | | 98,843 | 98,843 | 98,843 | 98,843 | 98,843 | 98,843 | 98,843 | 98,843 | 98,843 | 98,843 | 98,843 | 98,843 | 96,779 | 94,714 |
| | 303121 | | 226,757 | 245,248 | 261,198 | 267,192 | 268,626 | 269,621 | 269,699 | 264,727 | 259,766 | 259,780 | 262,856 | 268,005 | 270,324 | |
| | 101000 Total | | - | 452,429 | 481,166 | 510,594 | 525,736 | 538,319 | 553,082 | 561,323 | 571,306 | 584,610 | 604,215 | 627,406 | 653,638 | 675,609 |
| | 182332 Dist 370121 | | - | - | - | - | - | - | - | - | - | 0 | 0 | 0 | 62 | 123 |
| | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | GP 391121 | | - | - | - | - | - | - | - | - | - | - | - | 0 | 114 | 227 |
| | 395121 | | - | - | - | - | - | - | - | - | - | - | - | - | 0 | 1 |
| | 397121 | | - | - | - | - | - | - | - | - | - | - | - | - | 69 | 138 |
| Intangible: 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | 845 | 1,691 | |
| 303121 | | 394 | 394 | 394 | 394 | 408 | 419 | 411 | 407 | 407 | 407 | 407 | 410 | 856 | 1,299 | |
| 182332 Total | | - | 394 | 394 | 394 | 394 | 408 | 419 | 411 | 407 | 408 | 408 | 411 | 1,946 | 3,478 | |
| GL FERC Func Gro Plant Acct | | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 | 201908 | 201909 | 201910 | 201911 | 201912 | 202001 | |
| Depreciation Expense Transferred | 101000 Dist 370121 | | - | - | - | - | - | - | - | - | - | - | - | (1,416) | - | |
| | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | GP 389421 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 391120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 391121 | | - | - | - | - | - | - | - | - | - | - | - | (2,410) | - | |
| | 395121 | | - | - | - | - | - | - | - | - | - | - | - | (6) | - | |
| | 397121 | | - | - | - | - | - | - | - | - | - | - | - | (1,600) | - | |
| | Intangible: 303120 | | - | - | - | - | - | - | - | - | - | - | - | (19,609) | - | |
| | 303121 | | - | - | - | - | - | - | - | - | - | - | - | (11,125) | - | |
| | 101000 Total | | - | - | - | - | - | - | - | - | - | - | - | (36,166) | - | |
| | 182332 Dist 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | GP 391121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 395121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 397121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Intangible: 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 303121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 182332 Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Accumulated Depreciation | 101000 Dist 370121 | (68,171) | (108,578) | (159,106) | (222,729) | (294,846) | (377,239) | (472,302) | (574,626) | (691,078) | (825,161) | (978,431) | (1,151,088) | (1,336,132) | (1,546,671) | |
| | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | GP 389421 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 391120 | (426,655) | (448,120) | (469,584) | (491,049) | (512,513) | (533,978) | (555,442) | (576,907) | (598,371) | (619,836) | (641,300) | (662,765) | (684,229) | (705,694) | |
| | 391121 | (192,567) | (249,188) | (305,814) | (362,465) | (419,144) | (475,863) | (532,626) | (589,403) | (646,196) | (703,021) | (759,863) | (816,803) | (868,843) | (931,713) | |
| | 395121 | (5,311) | (6,912) | (8,513) | (10,119) | (11,731) | (13,415) | (15,233) | (17,152) | (19,145) | (21,189) | (23,332) | (25,682) | (28,173) | (30,749) | |
| | 397121 | (33,699) | (40,435) | (47,290) | (54,498) | (62,327) | (70,917) | (80,426) | (90,723) | (112,368) | (135,094) | (158,384) | (182,507) | (201,945) | (215,066) | |
| | Intangible: 303120 | (1,417,334) | (1,516,176) | (1,615,019) | (1,713,862) | (1,812,704) | (1,911,547) | (2,010,389) | (2,109,232) | (2,208,075) | (2,306,917) | (2,405,760) | (2,504,602) | (2,526,144) | (2,620,858) | |
| | 303121 | (923,380) | (1,150,137) | (1,395,195) | (1,656,080) | (1,922,988) | (2,191,386) | (2,460,834) | (2,726,647) | (2,907,292) | (3,164,356) | (3,422,579) | (3,683,845) | (3,916,328) | (4,186,652) | |
| | 101000 Total | (3,067,117) | (3,519,545) | (4,000,521) | (4,510,802) | (5,036,253) | (5,574,344) | (6,127,252) | (6,684,690) | (7,182,526) | (7,775,574) | (8,389,650) | (9,027,292) | (9,561,793) | (10,237,402) | |
| | 182332 Dist 370121 | - | - | - | - | - | - | - | - | - | (0) | (1) | (2) | (7,271) | (7,394) | |
| | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | GP 391121 | - | - | - | - | - | - | - | - | - | - | - | (1) | (8,603) | (8,831) | |
| | 395121 | - | - | - | - | - | - | - | - | - | - | - | - | (36) | (37) | |
| | 397121 | - | - | - | - | - | - | - | - | - | - | - | - | (5,669) | (5,807) | |
| Intangible: 303120 | - | - | - | - | - | - | - | - | - | - | - | - | (77,302) | (78,992) | | |
| 303121 | (5,133) | (5,133) | (5,133) | (5,133) | (5,133) | (5,220) | (5,370) | (7,784) | (7,865) | (9,088) | (9,168) | (9,267) | (45,988) | (47,287) | | |
| 182332 Total | (5,133) | (5,133) | (5,133) | (5,133) | (5,133) | (5,220) | (5,370) | (7,784) | (7,865) | (9,088) | (9,170) | (9,270) | (144,869) | (148,347) | | |

(10,385,749)

| | GL FERC | Func | Gro | Plant | Acc: | 202002 | 202003 | 202004 | 202005 | 202006 | 202007 | 202008 | 202009 | 202010 | 202011 | 202012 | 202101 | 202102 | 202103 | | |
|----------------------|-----------|--------------|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|-----------|
| Ending Plant Balance | 101000 | Dist | 370121 | 41,882,819 | 45,065,637 | 45,704,389 | 49,388,859 | 51,231,835 | 51,832,423 | 55,135,069 | 56,897,169 | 57,378,386 | 57,904,095 | 58,183,699 | 58,379,942 | 58,527,910 | 58,588,187 | | | | |
| | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | GP | 389421 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 391120 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | |
| | | | 391121 | 3,777,843 | 3,780,418 | 3,780,918 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | |
| | | | 395121 | 233,070 | 236,629 | 238,838 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | |
| | | | 397121 | 4,982,736 | 5,016,264 | 4,914,448 | 4,968,985 | 5,278,591 | 5,446,749 | 6,824,232 | 7,066,083 | 7,309,298 | 7,529,547 | 8,300,445 | 8,490,322 | 8,659,601 | 8,828,881 | 8,828,881 | 8,828,881 | 8,828,881 | |
| | | Intangible: | 303120 | 14,191,918 | 14,191,918 | 14,191,918 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | |
| | | | 303121 | 16,180,194 | 15,876,375 | 15,879,947 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | |
| | | 101000 Total | | | 82,536,450 | 85,455,112 | 85,998,329 | 89,738,437 | 91,891,018 | 92,659,765 | 97,339,893 | 99,343,845 | 100,068,277 | 100,814,235 | 101,864,736 | 102,250,857 | 102,568,104 | 102,797,660 | | | |
| | 182332 | 182332 | Dist | 370121 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | |
| | | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | GP | 391121 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 |
| | | | | 395121 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 |
| | | | | 397121 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 |
| | | | Intangible: | 303120 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 |
| | | | | 303121 | 475,240 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 |
| | | | 182332 Total | | | 1,272,808 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 |
| | | Additions | 101000 | Dist | 370121 | 2,751,248 | 3,182,819 | 638,752 | 3,684,470 | 1,842,975 | 600,589 | 3,302,645 | 1,762,101 | 481,217 | 525,709 | 279,604 | 196,243 | 147,968 | 60,277 | | |
| | | | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | GP | 389421 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 391120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 391121 | 5,005 | 2,575 | 500 | 297,529 | | | | | | | | | | | | | |
| | | | | 395121 | 16,743 | 3,559 | 2,209 | (29) | | | | | | | | | | | | | |
| | | | | 397121 | 259,128 | 33,528 | (101,815) | 54,537 | 309,605 | 168,159 | 1,377,482 | 241,851 | 243,215 | 220,250 | 770,897 | 189,877 | 169,279 | 169,279 | 169,279 | 169,279 | |
| | | | Intangible: | 303120 | - | - | - | (295,716) | | | | | | | | | | | | | |
| | | | | 303121 | 128,679 | (303,819) | 3,572 | (683) | | | | | | | | | | | | | |
| | | | 101000 Total | | | 3,160,802 | 2,918,662 | 543,217 | 3,740,108 | 2,152,581 | 768,747 | 4,680,128 | 2,003,952 | 724,432 | 745,959 | 1,050,501 | 386,121 | 317,247 | 229,556 | | |
| 182332 | | | 182332 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | GP | 391121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 395121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 397121 | 271 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | Intangible: | 303120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 303121 | - | (3,042) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 182332 Total | | | 271 | (3,042) | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | Transfers | | 101000 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | GP | 389421 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 391120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 391121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 395121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 397121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | Intangible: | 303120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 303121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 101000 Total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | 182332 | 182332 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | GP | 391121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 395121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 397121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | Intangible: | 303120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 303121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 182332 Total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |

| | | 202002 | 202003 | 202004 | 202005 | 202006 | 202007 | 202008 | 202009 | 202010 | 202011 | 202012 | 202101 | 202102 | 202103 | | |
|----------------------------------|------------------------------------|------------------------------------|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|
| Depreciation Expense Calculated | GL FERC Func Gro Plant Acc: | | | | | | | | | | | | | | | | |
| | 101000 Dist 370121 | 224,815 | 241,282 | 251,887 | 263,884 | 279,222 | 286,003 | 296,835 | 310,889 | 317,115 | 319,909 | 322,144 | 323,464 | 324,419 | 324,997 | | |
| | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | GP 389421 | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | 391120 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | | |
| | | 391121 | 62,922 | 62,986 | 63,011 | 65,495 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | | |
| | | 395121 | 2,676 | 2,797 | 2,831 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | | |
| | | 397121 | 13,751 | 14,165 | 14,069 | 14,002 | 14,517 | 15,194 | 17,384 | 19,678 | 20,365 | 21,022 | 22,426 | 23,787 | 24,296 | 24,775 | |
| | | Intangible: 303120 | 94,714 | 94,714 | 94,714 | 93,728 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | |
| | | 303121 | 271,659 | 270,183 | 267,652 | 267,676 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | |
| | | 101000 Total | 692,002 | 707,591 | 715,629 | 729,093 | 746,434 | 753,892 | 766,913 | 783,261 | 790,174 | 793,625 | 797,263 | 799,945 | 801,409 | 802,467 | |
| | 182332 | Dist 370121 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | |
| | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | GP 391121 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | |
| | | | 395121 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| | | | 397121 | 138 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | |
| | | | Intangible: 303120 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 |
| | | | 303121 | 1,299 | 1,295 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 |
| | | | 182332 Total | 3,479 | 3,475 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 |
| | | <hr/> | | | | | | | | | | | | | | | |
| Depreciation Expense Transferred | | GL FERC Func Gro Plant Acc: | | | | | | | | | | | | | | | |
| | 101000 Dist 370121 | | | | | | | | | | | | | | | | |
| | | 381121 | | | | | | | | | | | | | | | |
| | | GP 389421 | | | | | | | | | | | | | | | |
| | | 391120 | | | | | | | | | | | | | | | |
| | | 391121 | | | | | | | | | | | | | | | |
| | | 395121 | | | | | | | | | | | | | | | |
| | | 397121 | | | | | | | | | | | | | | | |
| | | Intangible: 303120 | | | | | | | | | | | | | | | |
| | | 303121 | | | | | | | | | | | | | | | |
| | | 101000 Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 182332 | Dist 370121 | | | | | | | | | | | | | | | |
| | | | 381121 | | | | | | | | | | | | | | |
| | | | GP 391121 | | | | | | | | | | | | | | |
| | | | 395121 | | | | | | | | | | | | | | |
| | | | 397121 | | | | | | | | | | | | | | |
| | | | Intangible: 303120 | | | | | | | | | | | | | | |
| | | | 303121 | | | | | | | | | | | | | | |
| | | | 182332 Total | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | <hr/> | | | | | | | | | | | | | | | |
| Accumulated Depreciation | | GL FERC Func Gro Plant Acc: | | | | | | | | | | | | | | | |
| | 101000 Dist 370121 | (1,771,486) | (2,012,768) | (2,264,654) | (2,528,538) | (2,807,761) | (3,093,764) | (3,390,599) | (3,701,488) | (4,018,603) | (4,338,512) | (4,660,655) | (4,984,119) | (5,308,539) | (5,633,536) | | |
| | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | GP 389421 | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | 391120 | (727,158) | (748,623) | (770,087) | (791,552) | (813,016) | (834,481) | (855,945) | (877,410) | (898,874) | (920,339) | (941,803) | (963,268) | (984,732) | (1,006,197) | |
| | | 391121 | (994,635) | (1,057,621) | (1,120,632) | (1,186,127) | (1,254,101) | (1,322,075) | (1,390,049) | (1,458,023) | (1,525,997) | (1,593,971) | (1,661,946) | (1,729,920) | (1,797,894) | (1,865,868) | |
| | | 395121 | (33,425) | (36,221) | (39,052) | (41,896) | (44,740) | (47,584) | (50,428) | (53,272) | (56,116) | (58,959) | (61,803) | (64,647) | (67,491) | (70,335) | |
| | | 397121 | (228,817) | (242,982) | (257,051) | (271,052) | (285,569) | (300,764) | (318,148) | (337,826) | (358,191) | (379,212) | (401,638) | (425,425) | (449,721) | (474,496) | |
| | | Intangible: 303120 | (2,715,573) | (2,810,287) | (2,905,002) | (2,998,729) | (3,091,470) | (3,184,211) | (3,276,952) | (3,369,693) | (3,462,434) | (3,555,175) | (3,647,916) | (3,740,657) | (3,833,398) | (3,926,139) | |
| | | 303121 | (4,458,310) | (4,728,493) | (4,996,145) | (5,263,822) | (5,531,492) | (5,799,163) | (6,066,834) | (6,334,504) | (6,602,175) | (6,869,846) | (7,137,516) | (7,405,187) | (7,672,858) | (7,940,528) | |
| | | 101000 Total | (10,929,404) | (11,636,995) | (12,352,623) | (13,081,716) | (13,828,150) | (14,582,041) | (15,348,954) | (16,132,215) | (16,922,389) | (17,716,014) | (18,513,277) | (19,313,222) | (20,114,631) | (20,917,098) | |
| | 182332 | Dist 370121 | (7,516) | (7,639) | (7,762) | (7,885) | (8,008) | (8,130) | (8,253) | (8,376) | (8,499) | (8,621) | (8,744) | (8,867) | (8,990) | (9,112) | |
| | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | GP 391121 | (9,058) | (9,285) | (9,512) | (9,739) | (9,967) | (10,194) | (10,421) | (10,648) | (10,876) | (11,103) | (11,330) | (11,557) | (11,784) | (12,012) |
| | | | 395121 | (37) | (38) | (38) | (39) | (40) | (40) | (41) | (41) | (42) | (43) | (43) | (44) | (44) | (45) |
| | | | 397121 | (5,945) | (6,084) | (6,223) | (6,361) | (6,500) | (6,639) | (6,777) | (6,916) | (7,055) | (7,193) | (7,332) | (7,471) | (7,609) | (7,748) |
| | | | Intangible: 303120 | (80,683) | (82,374) | (84,065) | (85,756) | (87,446) | (89,137) | (90,828) | (92,519) | (94,210) | (95,900) | (97,591) | (99,282) | (100,973) | (102,664) |
| | | | 303121 | (48,586) | (49,881) | (51,171) | (52,462) | (53,753) | (55,043) | (56,334) | (57,625) | (58,915) | (60,206) | (61,497) | (62,788) | (64,078) | (65,369) |
| | | | 182332 Total | (151,826) | (155,301) | (158,772) | (162,242) | (165,713) | (169,184) | (172,654) | (176,125) | (179,596) | (183,066) | (186,537) | (190,008) | (193,479) | (196,949) |
| | | <hr/> | | | | | | | | | | | | | | | |
| | | (11,081,230) | (11,792,295) | (12,511,395) | (13,243,958) | (13,993,863) | (14,751,225) | (15,521,608) | (16,308,340) | (17,101,985) | (17,899,080) | (18,699,815) | (19,503,230) | (20,308,110) | (21,114,047) | | |
| | | | | | 732,563 | 749,905 | 757,362 | 770,383 | 786,732 | 793,645 | 797,095 | 800,734 | 803,416 | 804,880 | 805,937 | | |

| | | | | 202104 | 202105 | 202106 | 202107 | 202108 | 202109 | 202110 | 202111 | 202112 | 202201 | 202202 | 202203 | 202204 | 202205 | |
|----------------------|----------------|-----------------|-------------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Ending Plant Balance | GL FERC | Func Gro | Plant Acc: | | | | | | | | | | | | | | | |
| | 101000 | Dist | 370121 | 58,685,457 | 58,821,947 | 58,976,192 | 59,092,227 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | |
| | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | GP | 389421 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 391120 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 |
| | | | 391121 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 |
| | | | 395121 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 |
| | | | 397121 | 8,996,213 | 9,987,175 | 10,213,439 | 10,680,898 | 10,825,258 | 10,967,671 | 11,047,002 | 11,047,002 | 11,047,002 | 11,047,002 | 11,047,002 | 11,047,002 | 11,047,002 | 11,047,002 | 11,047,002 |
| | | Intangible: | 303120 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 |
| | | | 303121 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 |
| | | 101000 Total | | 103,062,262 | 104,189,715 | 104,570,224 | 105,153,717 | 105,345,524 | 105,487,937 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 | 105,567,268 |
| | | 182332 | Dist | 370121 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 |
| | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | GP | 391121 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 |
| | | | 395121 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 | 217 |
| | | | 397121 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 |
| | | Intangible: | 303120 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 |
| | | | 303121 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 | 472,198 |
| | | 182332 Total | | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 | 1,269,766 |
| | Additions | GL FERC | Func Gro | Plant Acc: | | | | | | | | | | | | | | |
| 101000 | | Dist | 370121 | 97,269 | 136,490 | 154,246 | 116,034 | 47,447 | | | | | | | | | | |
| | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | GP | 389421 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 391120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 391121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 395121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 397121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Intangible: | 303120 | 167,333 | 990,962 | 226,264 | 467,459 | 144,360 | 142,413 | 79,331 | | | | | | | | |
| | | | 303121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 101000 Total | | 264,602 | 1,127,453 | 380,509 | 583,493 | 191,807 | 142,413 | 79,331 | - | - | - | - | - | - | - | - |
| | | 182332 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | GP | 391121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 395121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 397121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Intangible: | 303120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 303121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 182332 Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers | | GL FERC | Func Gro | Plant Acc: | | | | | | | | | | | | | | |
| | 101000 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | GP | 389421 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 391120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 391121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 395121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 397121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Intangible: | 303120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 303121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 101000 Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 182332 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | GP | 391121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 395121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 397121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Intangible: | 303120 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 303121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 182332 Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| | GL FERC | Func | Gro | Plant | Acc: | 202104 | 202105 | 202106 | 202107 | 202108 | 202109 | 202110 | 202111 | 202112 | 202201 | 202202 | 202203 | 202204 | 202205 | | | |
|----------------------------------|---------|--------|-------------|-------------|--------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------|-------|
| Depreciation Expense Calculated | 101000 | Dist | | 370121 | | 325,434 | 326,083 | 326,890 | 327,640 | 328,094 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | | | |
| | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | GP | | 389421 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | 391120 | | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | |
| | | | | 391121 | | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | |
| | | | | 395121 | | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | |
| | | | | 397121 | | 25,252 | 26,893 | 28,618 | 29,600 | 30,467 | 30,873 | 31,187 | 31,300 | 31,300 | 31,300 | 31,300 | 31,300 | 31,300 | 31,300 | 31,300 | 31,300 | |
| | | | Intangible: | 303120 | | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | |
| | | | | 303121 | | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | |
| | | 101000 | Total | | | 803,381 | 805,670 | 808,201 | 809,934 | 811,255 | 811,793 | 812,107 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | | |
| | 182332 | Dist | | 370121 | | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | |
| | | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | GP | | 391121 | | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | 227 | |
| | | | | | 395121 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| | | | | | 397121 | | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | 139 | |
| | | | | Intangible: | 303120 | | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 |
| | | | | | 303121 | | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | |
| | | 182332 | Total | | | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | | |
| Depreciation Expense Transferred | | 101000 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | GP | | 389421 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | 391120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | 391121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | 397121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | Intangible: | 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | 303121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | 101000 | Total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | 182332 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | GP | | 391121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | 397121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | Intangible: | 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | 303121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | 182332 | Total | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Accumulated Depreciation | | 101000 | Dist | | 370121 | | (5,958,970) | (6,285,053) | (6,611,943) | (6,939,583) | (7,267,676) | (7,595,902) | (7,924,127) | (8,252,352) | (8,580,577) | (8,908,802) | (9,237,028) | (9,565,253) | (9,893,478) | (10,221,703) | | |
| | | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | GP | | 389421 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 391120 | | (1,027,661) | (1,049,126) | (1,070,590) | (1,092,055) | (1,113,519) | (1,134,984) | (1,156,448) | (1,177,913) | (1,199,377) | (1,220,842) | (1,242,306) | (1,263,771) | (1,285,235) | (1,306,700) | | |
| | | | | | 391121 | | (1,933,842) | (2,001,816) | (2,069,790) | (2,137,764) | (2,205,738) | (2,273,713) | (2,341,687) | (2,409,661) | (2,477,635) | (2,545,609) | (2,613,583) | (2,681,557) | (2,749,531) | (2,817,506) | | |
| | | | | | 395121 | | (73,178) | (76,022) | (78,866) | (81,710) | (84,554) | (87,398) | (90,241) | (93,085) | (95,929) | (98,773) | (101,617) | (104,460) | (107,304) | (110,148) | | |
| | | | | | 397121 | | (499,748) | (526,642) | (555,259) | (584,859) | (615,326) | (646,200) | (677,387) | (708,687) | (739,987) | (771,287) | (802,587) | (833,886) | (865,186) | (896,486) | | |
| | | | | Intangible: | 303120 | | (4,018,880) | (4,111,620) | (4,204,361) | (4,297,102) | (4,389,843) | (4,482,584) | (4,575,325) | (4,668,066) | (4,760,807) | (4,853,548) | (4,946,289) | (5,039,030) | (5,131,771) | (5,224,512) | | |
| | | | | | 303121 | | (8,208,199) | (8,475,870) | (8,743,540) | (9,011,211) | (9,278,882) | (9,546,552) | (9,814,223) | (10,081,894) | (10,349,564) | (10,617,235) | (10,884,906) | (11,152,576) | (11,420,247) | (11,687,918) | | |
| | | 101000 | Total | | | (21,720,479) | (22,526,149) | (23,334,350) | (24,144,285) | (24,955,539) | (25,767,332) | (26,579,438) | (27,391,657) | (28,203,877) | (29,016,096) | (29,828,315) | (30,640,534) | (31,452,753) | (32,264,972) | | | |
| | 182332 | Dist | | 370121 | | (9,235) | (9,358) | (9,481) | (9,603) | (9,726) | (9,849) | (9,972) | (10,094) | (10,217) | (10,340) | (10,463) | (10,585) | (10,708) | (10,831) | | | |
| | | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| | | | GP | | 391121 | | (12,239) | (12,466) | (12,693) | (12,920) | (13,148) | (13,375) | (13,602) | (13,829) | (14,056) | (14,284) | (14,511) | (14,738) | (14,965) | (15,192) | | |
| | | | | | 395121 | | (45) | (46) | (47) | (47) | (48) | (48) | (49) | (50) | (50) | (51) | (51) | (52) | (53) | (53) | | |
| | | | | | 397121 | | (7,887) | (8,025) | (8,164) | (8,303) | (8,441) | (8,580) | (8,719) | (8,857) | (8,996) | (9,135) | (9,273) | (9,412) | (9,551) | (9,689) | | |
| | | | | Intangible: | 303120 | | (104,354) | (106,045) | (107,736) | (109,427) | (111,118) | (112,808) | (114,499) | (116,190) | (117,881) | (119,572) | (121,263) | (122,953) | (124,644) | (126,335) | | |
| | | | | | 303121 | | (66,660) | (67,950) | (69,241) | (70,532) | (71,822) | (73,113) | (74,404) | (75,694) | (76,985) | (78,276) | (79,566) | (80,857) | (82,148) | (83,438) | | |
| | | 182332 | Total | | | (200,420) | (203,891) | (207,361) | (210,832) | (214,303) | (217,773) | (221,244) | (224,715) | (228,185) | (231,656) | (235,127) | (238,598) | (242,068) | (245,539) | | | |
| | | | | | | (21,920,899) | (22,730,040) | (23,541,712) | (24,355,117) | (25,169,842) | (25,985,105) | (26,800,683) | (27,616,372) | (28,432,062) | (29,247,752) | (30,063,442) | (30,879,131) | (31,694,821) | (32,510,511) | | | |
| | | | | | | 806,851 | 809,141 | 811,672 | 813,405 | 814,725 | 815,263 | 815,577 | 815,690 | 815,690 | 815,690 | 815,690 | 815,690 | 815,690 | 815,690 | | | |

| | GL FERC | Func Gro | Plant Acc' | 202206 | 202207 | 202208 | 202209 | 202210 | 202211 | 202212 | 201912 |
|----------------------|--------------|--------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| Ending Plant Balance | 101000 | Dist | 370121 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 59,139,674 | 36,738,216 |
| | | | 381121 | - | - | - | - | - | - | - | - |
| | | GP | 389421 | - | - | - | - | - | - | - | - |
| | | | 391120 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 | 1,287,870 |
| | | | 391121 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 4,078,447 | 3,771,535 |
| | | | 395121 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 238,809 | 216,367 |
| | | | 397121 | 11,047,002 | 11,047,002 | 11,047,002 | 11,047,002 | 11,047,002 | 11,047,002 | 11,047,002 | 4,538,567 |
| | | Intangible: | 303120 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 13,896,202 | 14,191,918 |
| | | | 303121 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 15,879,264 | 16,021,803 |
| | | 101000 Total | | <u>105,567,268</u> | <u>105,567,268</u> | <u>105,567,268</u> | <u>105,567,268</u> | <u>105,567,268</u> | <u>105,567,268</u> | <u>105,567,268</u> | <u>76,766,276</u> |
| | | 182332 | Dist | 370121 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 | 44,911 |
| | | | | 381121 | - | - | - | - | - | - | - |
| | | | GP | 391121 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 | 83,124 |
| | | | | 395121 | 217 | 217 | 217 | 217 | 217 | 217 | 217 |
| | | | 397121 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,728 | 50,458 | |
| | Intangible: | 303120 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | 618,588 | |
| | | 303121 | <u>472,198</u> | <u>472,198</u> | <u>472,198</u> | <u>472,198</u> | <u>472,198</u> | <u>472,198</u> | <u>472,198</u> | <u>475,240</u> | |
| | 182332 Total | | <u>1,269,766</u> | <u>1,269,766</u> | <u>1,269,766</u> | <u>1,269,766</u> | <u>1,269,766</u> | <u>1,269,766</u> | <u>1,269,766</u> | <u>1,272,537</u> | |
| Additions | 101000 | Dist | 370121 | - | - | - | - | - | - | - | - |
| | | | 381121 | - | - | - | - | - | - | - | - |
| | | GP | 389421 | - | - | - | - | - | - | - | - |
| | | | 391120 | - | - | - | - | - | - | - | - |
| | | | 391121 | - | - | - | - | - | - | - | - |
| | | | 395121 | - | - | - | - | - | - | - | - |
| | | | 397121 | - | - | - | - | - | - | - | - |
| | | Intangible: | 303120 | - | - | - | - | - | - | - | - |
| | | | 303121 | - | - | - | - | - | - | - | - |
| | | 101000 Total | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | 182332 | Dist | 370121 | - | - | - | - | - | - | - |
| | | | | 381121 | - | - | - | - | - | - | - |
| | | | GP | 391121 | - | - | - | - | - | - | - |
| | | | | 395121 | - | - | - | - | - | - | - |
| | | | 397121 | - | - | - | - | - | - | - | |
| | Intangible: | 303120 | - | - | - | - | - | - | - | - | |
| | | 303121 | - | - | - | - | - | - | - | - | |
| | 182332 Total | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| Transfers | 101000 | Dist | 370121 | - | - | - | - | - | - | - | - |
| | | | 381121 | - | - | - | - | - | - | - | - |
| | | GP | 389421 | - | - | - | - | - | - | - | - |
| | | | 391120 | - | - | - | - | - | - | - | - |
| | | | 391121 | - | - | - | - | - | - | - | - |
| | | | 395121 | - | - | - | - | - | - | - | - |
| | | | 397121 | - | - | - | - | - | - | - | - |
| | | Intangible: | 303120 | - | - | - | - | - | - | - | - |
| | | | 303121 | - | - | - | - | - | - | - | - |
| | | 101000 Total | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | 182332 | Dist | 370121 | - | - | - | - | - | - | - |
| | | | | 381121 | - | - | - | - | - | - | - |
| | | | GP | 391121 | - | - | - | - | - | - | - |
| | | | | 395121 | - | - | - | - | - | - | - |
| | | | 397121 | - | - | - | - | - | - | - | |
| | Intangible: | 303120 | - | - | - | - | - | - | - | - | |
| | | 303121 | - | - | - | - | - | - | - | - | |
| | 182332 Total | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |

| | GL FERC | Func | Gro | Plant | Acc: | 202206 | 202207 | 202208 | 202209 | 202210 | 202211 | 202212 | 201912 | |
|----------------------------------|---------|--------------|-------------|--------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|---|
| Depreciation Expense Calculated | 101000 | Dist | | 370121 | | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 328,225 | 1,273,689 | |
| | | | | 381121 | | - | - | - | - | - | - | - | - | |
| | | GP | | 389421 | | - | - | - | - | - | - | - | - | |
| | | | | 391120 | | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 21,465 | 257,574 | |
| | | | | 391121 | | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 67,974 | 681,776 | |
| | | | | 395121 | | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 2,844 | 22,890 | |
| | | | | 397121 | | 31,300 | 31,300 | 31,300 | 31,300 | 31,300 | 31,300 | 31,300 | 114,938 | |
| | | | Intangible: | 303120 | | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 92,741 | 1,164,441 | |
| | | | | 303121 | | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 267,671 | 3,112,350 | |
| | | 101000 Total | | | | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 812,219 | 6,627,658 | |
| | 182332 | Dist | | 370121 | | 123 | 123 | 123 | 123 | 123 | 123 | 123 | 123 | |
| | | | | | 381121 | | - | - | - | - | - | - | - | - |
| | | | GP | | 391121 | | 227 | 227 | 227 | 227 | 227 | 227 | 227 | |
| | | | | | 395121 | | 1 | 1 | 1 | 1 | 1 | 1 | 1 | |
| | | | | | 397121 | | 139 | 139 | 139 | 139 | 139 | 139 | 139 | |
| | | | Intangible: | 303120 | | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | 1,691 | | |
| | | | | 303121 | | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | 1,291 | | |
| | | 182332 Total | | | | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | 3,471 | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Depreciation Expense Transferred | 101000 | Dist | | 370121 | | - | - | - | - | - | - | - | | |
| | | | | 381121 | | - | - | - | - | - | - | - | | |
| | | GP | | 389421 | | - | - | - | - | - | - | - | | |
| | | | | 391120 | | - | - | - | - | - | - | - | | |
| | | | | 391121 | | - | - | - | - | - | - | - | | |
| | | | | 395121 | | - | - | - | - | - | - | - | | |
| | | | | 397121 | | - | - | - | - | - | - | - | | |
| | | | Intangible: | 303120 | | - | - | - | - | - | - | - | - | |
| | | | | 303121 | | - | - | - | - | - | - | - | - | |
| | | 101000 Total | | | | - | - | - | - | - | - | - | | |
| | 182332 | Dist | | 370121 | | - | - | - | - | - | - | - | - | |
| | | | | | 381121 | | - | - | - | - | - | - | - | |
| | | | GP | | 391121 | | - | - | - | - | - | - | - | |
| | | | | | 395121 | | - | - | - | - | - | - | - | |
| | | | | | 397121 | | - | - | - | - | - | - | - | |
| | | | Intangible: | 303120 | | - | - | - | - | - | - | - | | |
| | | | | 303121 | | - | - | - | - | - | - | - | | |
| | | 182332 Total | | | | - | - | - | - | - | - | - | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| Accumulated Depreciation | 101000 | Dist | | 370121 | | (10,549,928) | (10,878,154) | (11,206,379) | (11,534,604) | (11,862,829) | (12,191,054) | (12,519,280) | | |
| | | | | 381121 | | - | - | - | - | - | - | - | | |
| | | GP | | 389421 | | - | - | - | - | - | - | - | | |
| | | | | 391120 | | (1,328,164) | (1,349,629) | (1,371,093) | (1,392,558) | (1,414,022) | (1,435,487) | (1,456,951) | | |
| | | | | 391121 | | (2,885,480) | (2,953,454) | (3,021,428) | (3,089,402) | (3,157,376) | (3,225,350) | (3,293,324) | | |
| | | | | 395121 | | (112,992) | (115,836) | (118,680) | (121,523) | (124,367) | (127,211) | (130,055) | | |
| | | | | 397121 | | (927,786) | (959,086) | (990,386) | (1,021,685) | (1,052,985) | (1,084,285) | (1,115,585) | | |
| | | | Intangible: | 303120 | | (5,317,253) | (5,409,994) | (5,502,735) | (5,595,475) | (5,688,216) | (5,780,957) | (5,873,698) | | |
| | | | | 303121 | | (11,955,588) | (12,223,259) | (12,490,930) | (12,758,600) | (13,026,271) | (13,293,942) | (13,561,612) | | |
| | | 101000 Total | | | | (33,077,191) | (33,889,410) | (34,701,629) | (35,513,848) | (36,326,067) | (37,138,286) | (37,950,505) | | |
| | 182332 | Dist | | 370121 | | (10,954) | (11,076) | (11,199) | (11,322) | (11,445) | (11,567) | (11,690) | | |
| | | | | | 381121 | | - | - | - | - | - | - | - | |
| | | | GP | | 391121 | | (15,420) | (15,647) | (15,874) | (16,101) | (16,328) | (16,556) | (16,783) | |
| | | | | | 395121 | | (54) | (54) | (55) | (56) | (56) | (57) | (57) | |
| | | | | | 397121 | | (9,828) | (9,967) | (10,105) | (10,244) | (10,382) | (10,521) | (10,660) | |
| | | | Intangible: | 303120 | | (128,026) | (129,717) | (131,407) | (133,098) | (134,789) | (136,480) | (138,171) | | |
| | | | | 303121 | | (84,729) | (86,020) | (87,310) | (88,601) | (89,892) | (91,182) | (92,473) | | |
| | | 182332 Total | | | | (249,010) | (252,480) | (255,951) | (259,422) | (262,892) | (266,363) | (269,834) | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | (33,326,201) | (34,141,890) | (34,957,580) | (35,773,270) | (36,588,960) | (37,404,649) | (38,220,339) | | | |
| | | | | | 815,690 | 815,690 | 815,690 | 815,690 | 815,690 | 815,690 | 815,690 | | | |

| GL FERC | Func | Gro | Plant | Acc | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 |
|---------|-------------|-----|--------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 101000 | Dist | | 370121 | | (68,171) | (108,578) | (159,106) | (222,729) | (294,846) | (377,239) | (472,302) | (574,626) |
| | | | 381121 | | - | - | - | - | - | - | - | - |
| | GP | | 389421 | | - | - | - | - | - | - | - | - |
| | | | 391120 | | (426,655) | (448,120) | (469,584) | (491,049) | (512,513) | (533,978) | (555,442) | (576,907) |
| | | | 391121 | | (192,567) | (249,188) | (305,814) | (362,465) | (419,144) | (475,863) | (532,626) | (589,403) |
| | | | 395121 | | (5,311) | (6,912) | (8,513) | (10,119) | (11,731) | (13,415) | (15,233) | (17,152) |
| | | | 397121 | | (33,699) | (40,435) | (47,290) | (54,498) | (62,327) | (70,917) | (80,426) | (90,723) |
| | Intangible: | | 303120 | | (1,417,334) | (1,516,176) | (1,615,019) | (1,713,862) | (1,812,704) | (1,911,547) | (2,010,389) | (2,109,232) |
| | | | 303121 | | (923,380) | (1,150,137) | (1,395,195) | (1,656,080) | (1,922,988) | (2,191,386) | (2,460,834) | (2,726,647) |
| 101000 | Total | | | | <u>(3,067,117)</u> | <u>(3,519,545)</u> | <u>(4,000,521)</u> | <u>(4,510,802)</u> | <u>(5,036,253)</u> | <u>(5,574,344)</u> | <u>(6,127,252)</u> | <u>(6,684,690)</u> |
| 182332 | Dist | | 370121 | | - | - | - | - | - | - | - | - |
| | | | 381121 | | - | - | - | - | - | - | - | - |
| | GP | | 391121 | | - | - | - | - | - | - | - | - |
| | | | 395121 | | - | - | - | - | - | - | - | - |
| | | | 397121 | | - | - | - | - | - | - | - | - |
| | Intangible: | | 303120 | | - | - | - | - | - | - | - | - |
| | | | 303121 | | (5,133) | (5,133) | (5,133) | (5,133) | (5,133) | (5,220) | (5,370) | (7,784) |
| 182332 | Total | | | | <u>(5,133)</u> | <u>(5,133)</u> | <u>(5,133)</u> | <u>(5,133)</u> | <u>(5,133)</u> | <u>(5,220)</u> | <u>(5,370)</u> | <u>(7,784)</u> |

| GL FERC | Func | Gro | Plant | Acc | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 |
|---------|-------------|-----|--------|-----|----------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 101000 | Dist | | 370121 | | | (40,407) | (50,528) | (63,623) | (72,117) | (82,393) | (95,063) | (102,325) |
| | | | 381121 | | | - | - | - | - | - | - | - |
| | GP | | 389421 | | | - | - | - | - | - | - | - |
| | | | 391120 | | | (21,465) | (21,465) | (21,465) | (21,465) | (21,465) | (21,465) | (21,465) |
| | | | 391121 | | | (56,621) | (56,626) | (56,651) | (56,678) | (56,720) | (56,763) | (56,776) |
| | | | 395121 | | | (1,601) | (1,601) | (1,606) | (1,612) | (1,684) | (1,818) | (1,919) |
| | | | 397121 | | | (6,736) | (6,855) | (7,207) | (7,830) | (8,589) | (9,509) | (10,297) |
| | Intangible: | | 303120 | | | (98,843) | (98,843) | (98,843) | (98,843) | (98,843) | (98,843) | (98,843) |
| | | | 303121 | | | (226,757) | (245,059) | (260,885) | (266,908) | (268,398) | (269,448) | (265,813) |
| 101000 | Total | | | | <u>-</u> | <u>(452,428)</u> | <u>(480,976)</u> | <u>(510,280)</u> | <u>(525,452)</u> | <u>(538,091)</u> | <u>(552,909)</u> | <u>(557,437)</u> |
| 182332 | Dist | | 370121 | | | - | - | - | - | - | - | - |
| | | | 381121 | | | - | - | - | - | - | - | - |
| | GP | | 391121 | | | - | - | - | - | - | - | - |
| | | | 395121 | | | - | - | - | - | - | - | - |
| | | | 397121 | | | - | - | - | - | - | - | - |
| | Intangible: | | 303120 | | | - | - | - | - | - | - | - |
| | | | 303121 | | | - | - | - | - | (87) | (151) | (2,414) |
| 182332 | Total | | | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(87)</u> | <u>(151)</u> | <u>(2,414)</u> |

Avista

2) AMI-Plant and AFUDC Detail.xlsx

Summary-AD E

| GL FERC | Func | Gro | Plant | Acc | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 |
|---------|-------------|-----|--------|-----|---------|--------|--------|--------|--------|--------|--------|--------|
| 101000 | Dist | | 370121 | | | - | - | - | - | - | - | - |
| | | | 381121 | | | - | - | - | - | - | - | - |
| | GP | | 389421 | | | - | - | - | - | - | - | - |
| | | | 391120 | | | - | - | - | - | - | - | - |
| | | | 391121 | | | - | - | - | - | - | - | - |
| | | | 395121 | | | - | - | - | - | - | - | - |
| | | | 397121 | | | - | - | - | - | - | - | - |
| | Intangible: | | 303120 | | | - | - | - | - | - | - | - |
| | | | 303121 | | | - | - | - | - | - | - | - |
| 101000 | Total | | | | - | - | - | - | - | - | - | - |
| 182332 | Dist | | 370121 | | | | | | | | | |
| | | | 381121 | | | | | | | | | |
| | GP | | 391121 | | | | | | | | | |
| | | | 395121 | | | | | | | | | |
| | | | 397121 | | | | | | | | | |
| | Intangible: | | 303120 | | | | | | | | | |
| | | | 303121 | | (5,133) | - | - | - | - | - | - | - |
| 182332 | Total | | | | (5,133) | - | - | - | - | - | - | - |

| GL FERC | Func | Gro | Plant | Acc | 201908 | 201909 | 201910 | 201911 | 201912 | 202001 | 202002 | 202003 |
|---------|-------------|-----|--------|-----|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| 101000 | Dist | | 370121 | | (691,078) | (825,161) | (978,431) | (1,151,088) | (1,336,132) | (1,546,918) | (1,771,981) | (2,013,511) |
| | | | 381121 | | - | - | - | - | - | - | - | - |
| | GP | | 389421 | | - | - | - | - | - | - | - | - |
| | | | 391120 | | (598,371) | (619,836) | (641,300) | (662,765) | (684,229) | (705,694) | (727,158) | (748,623) |
| | | | 391121 | | (646,196) | (703,021) | (759,863) | (816,803) | (868,843) | (932,980) | (997,170) | (1,061,422) |
| | | | 395121 | | (19,145) | (21,189) | (23,332) | (25,682) | (28,173) | (30,752) | (33,430) | (36,229) |
| | | | 397121 | | (112,368) | (135,094) | (158,384) | (182,507) | (201,945) | (227,966) | (255,222) | (283,292) |
| | Intangible: | | 303120 | | (2,208,075) | (2,306,917) | (2,405,760) | (2,504,602) | (2,526,144) | (2,624,986) | (2,723,829) | (2,822,671) |
| | | | 303121 | | (2,907,292) | (3,164,356) | (3,422,579) | (3,683,845) | (3,916,328) | (4,190,345) | (4,465,742) | (4,739,071) |
| 101000 | Total | | | | <u>(7,182,526)</u> | <u>(7,775,574)</u> | <u>(8,389,650)</u> | <u>(9,027,292)</u> | <u>(9,561,793)</u> | <u>(10,259,641)</u> | <u>(10,974,532)</u> | <u>(11,704,819)</u> |
| 182332 | Dist | | 370121 | | - | (0) | (1) | (2) | (7,271) | (7,272) | (7,274) | (7,275) |
| | | | 381121 | | - | - | - | - | - | - | - | - |
| | GP | | 391121 | | - | - | - | (1) | (8,603) | (8,722) | (8,840) | (8,958) |
| | | | 395121 | | - | - | - | - | (36) | (36) | (36) | (36) |
| | | | 397121 | | - | - | - | - | (5,669) | (5,669) | (5,670) | (5,671) |
| | Intangible: | | 303120 | | - | - | - | - | (77,302) | (77,302) | (77,302) | (77,302) |
| | | | 303121 | | (7,865) | (9,088) | (9,168) | (9,267) | (45,988) | (46,260) | (46,532) | (46,773) |
| 182332 | Total | | | | <u>(7,865)</u> | <u>(9,088)</u> | <u>(9,170)</u> | <u>(9,270)</u> | <u>(144,869)</u> | <u>(145,261)</u> | <u>(145,653)</u> | <u>(146,016)</u> |

| GL FERC | Func | Gro | Plant | Acc | 201908 | 201909 | 201910 | 201911 | 201912 | 202001 | 202002 | 202003 |
|---------|-------------|-----|--------|-----|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 101000 | Dist | | 370121 | | (116,452) | (134,083) | (153,270) | (172,657) | (190,896) | (210,787) | (225,063) | (241,530) |
| | | | 381121 | | - | - | - | - | - | - | - | - |
| | GP | | 389421 | | - | - | - | - | - | - | - | - |
| | | | 391120 | | (21,465) | (21,465) | (21,465) | (21,465) | (21,465) | (21,465) | (21,465) | (21,465) |
| | | | 391121 | | (56,794) | (56,825) | (56,842) | (56,940) | (58,174) | (64,137) | (64,190) | (64,253) |
| | | | 395121 | | (1,993) | (2,044) | (2,143) | (2,350) | (2,521) | (2,579) | (2,678) | (2,799) |
| | | | 397121 | | (21,645) | (22,726) | (23,291) | (24,123) | (23,507) | (26,022) | (27,256) | (28,069) |
| | Intangible: | | 303120 | | (98,843) | (98,843) | (98,843) | (98,843) | (79,234) | (98,843) | (98,843) | (98,843) |
| | | | 303121 | | (258,143) | (257,064) | (258,223) | (261,266) | (257,884) | (274,017) | (275,397) | (273,329) |
| 101000 | Total | | | | <u>(575,333)</u> | <u>(593,049)</u> | <u>(614,075)</u> | <u>(637,642)</u> | <u>(633,680)</u> | <u>(697,848)</u> | <u>(714,891)</u> | <u>(730,287)</u> |
| 182332 | Dist | | 370121 | | - | (0) | (1) | (1) | (1,417) | (1) | (1) | (1) |
| | | | 381121 | | - | - | - | - | - | - | - | - |
| | GP | | 391121 | | - | - | - | (1) | (2,469) | (118) | (118) | (118) |
| | | | 395121 | | - | - | - | - | (6) | - | - | - |
| | | | 397121 | | - | - | - | - | (1,600) | - | (1) | (2) |
| | Intangible: | | 303120 | | | | | | (19,609) | | | |
| | | | 303121 | | (81) | (1,223) | (81) | (99) | (11,320) | (272) | (272) | (242) |
| 182332 | Total | | | | <u>(81)</u> | <u>(1,223)</u> | <u>(82)</u> | <u>(100)</u> | <u>(36,421)</u> | <u>(391)</u> | <u>(392)</u> | <u>(363)</u> |

Avista

2) AMI-Plant and AFUDC Detail.xlsx

Summary-AD E

| GL FERC | Func | Gro | Plant | Acc | 201908 | 201909 | 201910 | 201911 | 201912 | 202001 | 202002 | 202003 |
|---------|-------------|-----|--------|-----|--------|--------|--------|--------|----------|--------|--------|--------|
| 101000 | Dist | | 370121 | | - | - | - | - | 5,852 | - | - | - |
| | | | 381121 | | - | - | - | - | - | - | - | - |
| | GP | | 389421 | | - | - | - | - | - | - | - | - |
| | | | 391120 | | - | - | - | - | - | - | - | - |
| | | | 391121 | | - | - | - | - | 6,133 | - | - | - |
| | | | 395121 | | - | - | - | - | 30 | - | - | - |
| | | | 397121 | | - | - | - | - | 4,070 | - | - | - |
| | Intangible: | | 303120 | | - | - | - | - | 57,693 | - | - | - |
| | | | 303121 | | 77,497 | - | - | - | 25,401 | - | - | - |
| 101000 | Total | | | | 77,497 | - | - | - | 99,179 | - | - | - |
| 182332 | Dist | | 370121 | | - | - | - | - | (5,852) | - | - | - |
| | | | 381121 | | - | - | - | - | - | - | - | - |
| | GP | | 391121 | | - | - | - | - | (6,133) | - | - | - |
| | | | 395121 | | - | - | - | - | (30) | - | - | - |
| | | | 397121 | | - | - | - | - | (4,070) | - | - | - |
| | Intangible: | | 303120 | | - | - | - | - | (57,693) | - | - | - |
| | | | 303121 | | - | - | - | - | (25,401) | - | - | - |
| 182332 | Total | | | | - | - | - | - | (99,179) | - | - | - |

| GL FERC | Func | Gro | Plant Acc | 202004 | 201912 |
|----------------|-------------|------------|------------------|---------------------|--------------------|
| 101000 | Dist | | 370121 | (2,265,646) | (1,336,132) |
| | | | 381121 | - | - |
| | GP | | 389421 | - | - |
| | | | 391120 | (770,087) | (684,229) |
| | | | 391121 | (1,125,701) | (868,843) |
| | | | 395121 | (39,063) | (28,173) |
| | | | 397121 | (311,171) | (201,945) |
| | Intangible: | | 303120 | (2,921,514) | (2,526,144) |
| | | | 303121 | (5,009,155) | (3,916,328) |
| 101000 | Total | | | <u>(12,442,336)</u> | <u>(9,561,793)</u> |
| 182332 | Dist | | 370121 | (7,277) | (7,271) |
| | | | 381121 | - | - |
| | GP | | 391121 | (9,076) | (8,603) |
| | | | 395121 | (36) | (36) |
| | | | 397121 | (5,673) | (5,669) |
| | Intangible: | | 303120 | (77,302) | (77,302) |
| | | | 303121 | (46,984) | (45,988) |
| 182332 | Total | | | <u>(146,348)</u> | <u>(144,869)</u> |

| GL FERC | Func | Gro | Plant Acc | 202004 | 201912 |
|----------------|-------------|------------|------------------|------------------|--------------------|
| 101000 | Dist | | 370121 | (252,135) | (1,273,813) |
| | | | 381121 | - | - |
| | GP | | 389421 | - | - |
| | | | 391120 | (21,465) | (257,574) |
| | | | 391121 | (64,278) | (682,409) |
| | | | 395121 | (2,834) | (22,891) |
| | | | 397121 | (27,880) | (172,316) |
| | Intangible: | | 303120 | (98,843) | (1,166,502) |
| | | | 303121 | (270,084) | (3,095,846) |
| 101000 | Total | | | <u>(737,517)</u> | <u>(6,671,352)</u> |
| 182332 | Dist | | 370121 | (1) | (1,419) |
| | | | 381121 | - | - |
| | GP | | 391121 | (118) | (2,470) |
| | | | 395121 | - | (6) |
| | | | 397121 | (2) | (1,600) |
| | Intangible: | | 303120 | | (19,609) |
| | | | 303121 | (211) | (15,454) |
| 182332 | Total | | | <u>(332)</u> | <u>(40,558)</u> |

Avista

2) AMI-Plant and AFUDC Detail.xlsx

Summary-AD E

| GL FERC | Func | Gro Plant Acc | 202004 | 201912 |
|----------------|-------------|----------------------|---------------|-----------------|
| 101000 | Dist | 370121 | - | 5,852 |
| | | 381121 | - | - |
| | GP | 389421 | - | - |
| | | 391120 | - | - |
| | | 391121 | - | 6,133 |
| | | 395121 | - | 30 |
| | | 397121 | - | 4,070 |
| | Intangible: | 303120 | - | 57,693 |
| | | 303121 | - | 102,899 |
| 101000 | Total | | - | <u>176,676</u> |
| 182332 | Dist | 370121 | - | (5,852) |
| | | 381121 | - | - |
| | GP | 391121 | - | (6,133) |
| | | 395121 | - | (30) |
| | | 397121 | - | (4,070) |
| | Intangible: | 303120 | - | (57,693) |
| | | 303121 | - | (25,401) |
| 182332 | Total | | - | <u>(99,179)</u> |

| | 202109 | 202110 | 202111 | 202112 | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 | 202207 | 202208 | 202209 | AMA |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Distribution | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 |
| General Plant | 4,638,534 | 4,661,073 | 4,661,073 | 4,661,073 | 4,661,073 | 4,661,073 | 4,661,073 | 4,661,073 | 4,661,073 | 4,661,073 | 4,661,073 | 4,661,073 | 4,661,073 | 4,660,134 |
| Intangible | 8,572,608 | 8,572,608 | 8,572,608 | 8,572,608 | 8,572,608 | 8,572,608 | 8,572,608 | 8,572,608 | 8,572,608 | 8,572,608 | 8,572,608 | 8,572,608 | 8,572,608 | 8,572,608 |
| Total Cost | 38,517,222 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | 38,538,823 |
| Distribution | (3,317,268) | (3,457,857) | (3,598,447) | (3,739,036) | (3,879,625) | (4,020,215) | (4,160,804) | (4,301,393) | (4,441,983) | (4,582,572) | (4,723,161) | (4,863,751) | (5,004,340) | (4,160,804) |
| General Plant | (1,166,542) | (1,200,283) | (1,234,055) | (1,267,827) | (1,301,599) | (1,335,371) | (1,369,143) | (1,402,916) | (1,436,688) | (1,470,460) | (1,504,232) | (1,538,004) | (1,571,776) | (1,369,145) |
| Intangible | (4,000,628) | (4,101,065) | (4,201,502) | (4,301,939) | (4,402,375) | (4,502,812) | (4,603,249) | (4,703,686) | (4,804,123) | (4,904,559) | (5,004,996) | (5,105,433) | (5,205,870) | (4,603,249) |
| Total A/D | (8,484,439) | (8,759,205) | (9,034,003) | (9,308,802) | (9,583,600) | (9,858,398) | (10,133,196) | (10,407,995) | (10,682,793) | (10,957,591) | (11,232,390) | (11,507,188) | (11,781,986) | (10,133,198) |
| ADFIT | | | | | | | | | | | | | | |
| Distribution | | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 1,687,072 |
| General Plant | | 33,740 | 33,772 | 33,772 | 33,772 | 33,772 | 33,772 | 33,772 | 33,772 | 33,772 | 33,772 | 33,772 | 33,772 | 405,234 |
| Intangible | | 100,437 | 100,437 | 100,437 | 100,437 | 100,437 | 100,437 | 100,437 | 100,437 | 100,437 | 100,437 | 100,437 | 100,437 | 1,205,242 |
| Total Deprec Exp | | 274,766 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 3,297,548 |
| AFUDC Cost | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 |
| AFUDC A/D | (70,813) | (71,913) | (73,013) | (74,113) | (75,212) | (76,312) | (77,412) | (78,512) | (79,612) | (80,712) | (81,812) | (82,911) | (84,011) | (77,412) |
| Net AFUDC | 331,576 | 330,476 | 329,376 | 328,277 | 327,177 | 326,077 | 324,977 | 323,877 | 322,777 | 321,677 | 320,578 | 319,478 | 318,378 | 324,977 |
| AFUDC Amortization | | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 13,198 |

| | GL FERC | Func | Gro | Plant | Acct | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 | 201908 | 201909 | 201910 | 201911 | 201912 | 202001 | |
|----------------------|-----------|--------------|--------|----------|--------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|
| Ending Plant Balance | 101000 | Dist | 370121 | 0.0666 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 381121 | 0.066667 | | 4,076,144 | 4,304,262 | 5,225,871 | 6,984,606 | 7,655,749 | 8,561,740 | 10,876,422 | 11,379,896 | 12,593,090 | 13,743,349 | 13,713,394 | 14,614,430 | 17,479,992 | 18,017,134 | |
| | | GP | 389421 | 0.066667 | | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 |
| | | | 391120 | 0.2 | | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 |
| | | | 391121 | 0.2 | | 965,797 | 965,905 | 965,983 | 966,836 | 966,956 | 968,354 | 968,558 | 968,824 | 969,204 | 969,963 | 969,824 | 970,272 | 1,066,026 | 1,066,158 | |
| | | | 395121 | 0.1429 | | 28,760 | 28,760 | 28,760 | 29,069 | 29,069 | 29,069 | 30,390 | 30,377 | 30,377 | 35,070 | 35,070 | 35,070 | 34,649 | 34,649 | |
| | | | 397121 | 0.034 | | 684,623 | 706,224 | 708,589 | 776,814 | 833,352 | 929,196 | 1,017,809 | 1,087,318 | 1,165,429 | 1,197,812 | 1,223,163 | 1,282,872 | 1,309,466 | 1,362,041 | |
| | | Intangible | 303120 | 0.080086 | | 4,516,367 | 4,516,367 | 4,516,367 | 4,516,367 | 4,516,367 | 4,516,367 | 4,516,367 | 4,516,367 | 4,516,367 | 4,516,367 | 4,516,367 | 4,516,367 | 4,327,733 | 4,327,733 | |
| | | | 303121 | 0.202279 | | 3,711,178 | 3,981,989 | 4,335,501 | 4,520,963 | 4,538,355 | 4,569,771 | 4,572,174 | 4,572,414 | 4,392,215 | 4,392,847 | 4,392,732 | 4,393,112 | 4,345,767 | 4,345,863 | |
| | | 101000 Total | | | | 14,377,965 | 14,898,603 | 16,176,167 | 18,189,751 | 18,934,943 | 19,969,593 | 22,376,816 | 22,950,292 | 24,061,779 | 25,250,504 | 25,245,647 | 26,207,219 | 28,958,728 | 29,548,674 | |
| | | 182332 | Dist | 370121 | 0.0328 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 381121 | 0.0328 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | GP | 391121 | 0.0328 | | - | - | - | - | - | - | - | - | - | - | - | - | - | 23,586 | 23,586 |
| | | | | 395121 | 0.0328 | | - | - | - | - | - | - | - | - | - | - | - | - | 421 | 421 |
| | | | | 397121 | 0.0328 | | - | - | - | - | - | - | - | - | - | - | - | - | 14,336 | 14,336 |
| | | Intangible | 303120 | 0.0328 | | - | - | - | - | - | - | - | - | - | - | - | - | - | 188,634 | 188,634 |
| | | | | 303121 | 0.0328 | | 40,933 | 40,933 | 40,933 | 40,933 | 40,933 | 43,897 | 43,116 | 42,354 | 42,354 | 42,354 | 42,354 | 42,354 | 133,890 | 133,890 |
| | | 182332 Total | | | | 40,933 | 40,933 | 40,933 | 40,933 | 40,933 | 43,897 | 43,116 | 42,354 | 42,354 | 42,354 | 42,354 | 42,354 | 42,354 | 403,176 | 403,176 |
| | Additions | 101000 | Dist | 370121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 381121 | | | 228,118 | 921,609 | 1,758,735 | 671,143 | 905,992 | 2,314,682 | 503,474 | 1,213,194 | 1,150,259 | (29,954) | 901,036 | 2,907,872 | 537,143 | |
| | | GP | 389421 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 391120 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 391121 | | | 108 | 78 | 853 | 120 | 1,398 | 204 | 266 | 380 | 759 | (138) | 447 | 117,358 | 132 | | |
| | | | 395121 | | | - | - | 309 | - | - | 1,321 | (13) | 4,693 | - | - | - | - | - | - | |
| | | | 397121 | | | 21,601 | 2,364 | 68,226 | 56,537 | 95,844 | 88,614 | 69,509 | 78,111 | 32,383 | 25,351 | 59,709 | 40,930 | 52,575 | | |
| | | Intangible | 303120 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 303121 | | | 270,811 | 353,512 | 185,462 | 17,392 | 31,416 | 2,403 | 241 | 1,288 | 632 | (115) | 380 | 42,137 | 96 | | |
| | | 101000 Total | | | | - | 520,638 | 1,277,564 | 2,013,585 | 745,192 | 1,034,650 | 2,407,223 | 573,477 | 1,292,974 | 1,188,725 | (4,857) | 961,572 | 3,108,296 | 589,946 | |
| | | 182332 | Dist | 370121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 381121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | GP | 391121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,982 | - |
| | | | | 395121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 397121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | Intangible | 303120 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 303121 | | | - | - | - | - | 2,964 | (781) | (762) | - | - | - | - | - | 2,053 | - |
| | | 182332 Total | | | | - | - | - | - | - | 2,964 | (781) | (762) | - | - | - | - | - | 4,034 | - |
| Transfers | | 101000 | Dist | 370121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 381121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | (42,310) |
| | | GP | 389421 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 391120 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | 391121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | (21,604) | - |
| | | | 395121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | (421) | - |
| | | | 397121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | (14,336) | - |
| | | Intangible | 303120 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | (188,634) | - |
| | | | 303121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | (89,483) | - |
| | | 101000 Total | | | | - | - | - | - | - | - | - | - | (181,487) | - | - | - | - | (356,788) | - |
| | | 182332 | Dist | 370121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 381121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | 42,310 |
| | | GP | 391121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 21,604 |
| | | | | 395121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | 421 |
| | | | | 397121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | 14,336 |
| | | Intangible | 303120 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 188,634 |
| | | | | 303121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | 89,483 |
| | | 182332 Total | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 356,788 |

| | | | | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 | 201908 | 201909 | 201910 | 201911 | 201912 | 202001 | |
|---------------------------------|--------------|--------------|------------|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------|
| Depreciation Expense Calculated | GL FERC | Func Gro | Plant Acct | | | | | | | | | | | | | | | |
| | 101000 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 381121 | | 23,279 | 26,473 | 33,918 | 40,668 | 45,049 | 53,995 | 61,823 | 66,592 | 73,157 | 76,269 | 78,688 | 89,151 | 98,603 | |
| | | GP | 389421 | | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | |
| | | | 391120 | | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | |
| | | | 391121 | | 16,098 | 16,099 | 16,107 | 16,115 | 16,128 | 16,141 | 16,145 | 16,150 | 16,160 | 16,165 | 16,167 | 16,969 | 17,768 | |
| | | | 395121 | | 342 | 342 | 344 | 346 | 346 | 354 | 362 | 362 | 390 | 418 | 418 | 415 | 413 | |
| | | | 397121 | | 1,970 | 2,004 | 2,104 | 2,281 | 2,497 | 2,758 | 2,982 | 3,191 | 3,348 | 3,430 | 3,550 | 3,672 | 3,785 | |
| | | Intangible | 303120 | | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 30,141 | 29,512 | 28,883 |
| | | | 303121 | | 64,840 | 70,102 | 74,645 | 76,355 | 76,766 | 77,051 | 77,073 | 75,557 | 74,043 | 74,048 | 74,050 | 73,654 | 73,256 | |
| | | 101000 Total | | | - | 143,230 | 151,721 | 163,819 | 172,465 | 177,485 | 186,999 | 195,086 | 198,552 | 203,797 | 207,029 | 209,574 | 219,933 | 229,265 |
| | | 182332 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | 58 | 116 |
| | | GP | 391121 | | - | - | - | - | - | - | - | - | - | - | - | 32 | 64 | |
| | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | 1 | 1 | |
| | | 397121 | | - | - | - | - | - | - | - | - | - | - | - | 20 | 39 | | |
| | Intangible | 303120 | | - | - | - | - | - | - | - | - | - | - | - | 258 | 516 | | |
| | | 303121 | | 112 | 112 | 112 | 112 | 112 | 116 | 119 | 117 | 116 | 116 | 116 | 116 | 241 | 366 | |
| | 182332 Total | | | - | 112 | 112 | 112 | 112 | 116 | 119 | 117 | 116 | 116 | 116 | 116 | 609 | 1,102 | |
| Accumulated Depreciation Expens | GL FERC | Func Gro | Plant Acct | | | | | | | | | | | | | | | |
| | 101000 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | 381121 | (38,027) | (61,282) | (87,728) | (121,612) | (162,239) | (207,243) | (261,184) | (322,945) | (389,470) | (462,554) | (538,746) | (617,356) | (699,569) | (798,173) | |
| | | GP | 389421 | (10) | (14) | (18) | (22) | (26) | (30) | (34) | (38) | (42) | (46) | (50) | (54) | (58) | (71) | |
| | | | 391120 | (130,106) | (136,651) | (143,197) | (149,742) | (156,288) | (162,833) | (169,378) | (175,924) | (182,469) | (189,015) | (195,560) | (202,106) | (208,651) | (215,197) | |
| | | | 391121 | (54,738) | (70,835) | (86,934) | (103,041) | (119,156) | (135,284) | (151,425) | (167,569) | (183,720) | (199,879) | (216,044) | (232,212) | (246,933) | (264,702) | |
| | | | 395121 | (1,003) | (1,404) | (1,805) | (2,209) | (2,370) | (2,532) | (2,697) | (2,866) | (3,035) | (3,217) | (3,412) | (3,607) | (3,732) | (4,144) | |
| | | | 397121 | (9,694) | (11,655) | (13,650) | (15,746) | (18,081) | (20,632) | (23,445) | (26,482) | (32,742) | (39,310) | (46,038) | (53,003) | (58,637) | (62,421) | |
| | | Intangible | 303120 | (432,207) | (462,348) | (492,489) | (522,631) | (552,772) | (582,914) | (613,055) | (643,197) | (673,338) | (703,479) | (733,621) | (763,762) | (770,331) | (799,214) | |
| | | | 303121 | (267,537) | (332,370) | (402,410) | (476,959) | (553,227) | (629,922) | (706,918) | (782,881) | (832,824) | (906,093) | (979,692) | (1,053,294) | (1,116,872) | (1,190,127) | |
| | | 101000 Total | | (933,320) | (1,076,559) | (1,228,233) | (1,391,962) | (1,564,159) | (1,741,389) | (1,928,135) | (2,121,901) | (2,297,640) | (2,503,593) | (2,713,163) | (2,925,393) | (3,104,782) | (3,334,048) | |
| | | 182332 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | 381121 | - | - | - | - | - | - | - | - | - | - | - | - | (6,966) | (7,082) |
| | | GP | 391121 | - | - | - | - | - | - | - | - | - | - | - | - | - | (2,444) | (2,509) |
| | | | 395121 | - | - | - | - | - | - | - | - | - | - | - | - | - | (70) | (71) |
| | | 397121 | - | - | - | - | - | - | - | - | - | - | - | - | - | (1,611) | (1,650) | |
| | Intangible | 303120 | - | - | - | - | - | - | - | - | - | - | - | - | - | (23,573) | (24,088) | |
| | | 303121 | (1,458) | (1,458) | (1,458) | (1,458) | (1,458) | (1,458) | (1,483) | (1,526) | (2,212) | (2,235) | (2,582) | (2,605) | (2,628) | (13,047) | (13,413) | |
| | 182332 Total | | (1,458) | (1,458) | (1,458) | (1,458) | (1,458) | (1,458) | (1,483) | (1,526) | (2,212) | (2,235) | (2,582) | (2,605) | (2,628) | (47,710) | (48,812) | |
| | | | | (934,779) | (1,078,018) | (1,229,691) | (1,393,420) | (1,565,618) | (1,742,872) | (1,929,661) | (2,124,113) | (2,299,874) | (2,506,175) | (2,715,768) | (2,928,021) | (3,152,493) | (3,382,860) | |

| | GL FERC | Func | Gro | Plant | Acc | 202002 | 202003 | 202004 | 202005 | 202006 | 202007 | 202008 | 202009 | 202010 | 202011 | 202012 | 202101 | 202102 | 202103 | 202104 | | | |
|----------------------|---------|--------------|------|--------|--------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|-----------|--------|
| Ending Plant Balance | 101000 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| | | | | 381121 | | 18,687,913 | 19,746,473 | 19,871,234 | 20,371,532 | 21,320,253 | 21,582,998 | 22,208,567 | 22,589,612 | 22,814,430 | 23,002,949 | 23,723,503 | 23,853,848 | 24,036,226 | 24,087,683 | 24,141,066 | | | |
| | | GP | | 389421 | | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | | |
| | | | | 391120 | | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | |
| | | | | 391121 | | 1,066,535 | 1,066,839 | 1,066,963 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | |
| | | | | 395121 | | 39,314 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 |
| | | | | 397121 | | 1,435,665 | 1,445,192 | 1,416,263 | 1,431,758 | 1,519,725 | 1,567,503 | 1,958,881 | 2,027,597 | 2,096,701 | 2,159,280 | 2,378,311 | 2,432,260 | 2,480,357 | 2,528,453 | 2,575,997 | | | |
| | | Intangible | | 303120 | | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | |
| | | | | 303121 | | 4,346,157 | 4,244,615 | 4,244,718 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | |
| | | 101000 Total | | | | 30,298,413 | 31,266,097 | 31,362,155 | 31,878,293 | 32,914,981 | 33,225,504 | 34,242,451 | 34,692,212 | 34,986,134 | 35,237,231 | 36,176,817 | 36,361,111 | 36,591,585 | 36,691,140 | 36,792,066 | | | |
| | | 182332 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 381121 | | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | |
| | | GP | | | 391121 | | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | | |
| | | | | | 395121 | | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | | |
| | | | | | 397121 | | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | | |
| | | Intangible | | | 303120 | | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | | |
| | | | | | 303121 | | 133,890 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | | |
| | | 182332 Total | | | | 403,253 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | | |
| Additions | 101000 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| | | | | 381121 | | 670,779 | 1,058,560 | 124,761 | 500,298 | 948,721 | 262,745 | 625,569 | 381,045 | 224,819 | 188,518 | 720,554 | 130,345 | 182,378 | 51,458 | 53,383 | | | |
| | | GP | | 389421 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | 391120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | 391121 | | 377 | 304 | 123 | 188 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | 395121 | | 4,665 | 834 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | 397121 | | 73,625 | 9,526 | (28,928) | 15,495 | 87,967 | 47,778 | 391,378 | 68,716 | 69,103 | 62,579 | 219,032 | 53,949 | 48,097 | 48,097 | 47,543 | | | |
| | | Intangible | | | 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 303121 | | 294 | (101,541) | 103 | 157 | - | - | - | - | - | - | - | - | - | - | - | | |
| | | 101000 Total | | | | 749,740 | 967,683 | 96,058 | 516,138 | 1,036,688 | 310,523 | 1,016,947 | 449,761 | 293,922 | 251,097 | 939,586 | 184,294 | 230,474 | 99,554 | 100,926 | | | |
| | | 182332 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | GP | | | 391121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 397121 | | 77 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | Intangible | | | 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 303121 | | - | (864) | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | 182332 Total | | | | 77 | (864) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Transfers | 101000 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | |
| | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | GP | | | 389421 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 391120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 391121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 397121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | Intangible | | | 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 303121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | 101000 Total | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | 182332 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | GP | | | 391121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 397121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | Intangible | | | 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | 303121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | 182332 Total | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |

| GL FERC | | Func | Gro | Plant | Acc | 202002 | 202003 | 202004 | 202005 | 202006 | 202007 | 202008 | 202009 | 202010 | 202011 | 202012 | 202101 | 202102 | 202103 | 202104 | | | | | | | | | | | | | |
|---------------------------------|----------|-------------|-------------|-------------|--------------|--------------|-------------|-------------|-------------|-------------|---------------------------------|---------|---------|---------|---------|---------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|
| Depreciation Expense Calculated | 101000 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | |
| | | | | | | 381121 | 101,958 | 106,762 | 110,049 | 111,785 | 115,811 | 119,176 | 121,643 | 124,439 | 126,122 | 127,270 | 129,796 | 132,159 | 133,028 | 133,678 | 133,969 | | | | | | | | | | | | |
| | | | | | | GP | 389421 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | | | | | | | | |
| | | | | | | | 391120 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | | | | | | | | |
| | | | | | | 391121 | 17,772 | 17,778 | 17,782 | 17,784 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | | | | | | | | |
| | | | | | | 395121 | 440 | 473 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | | | | | | | | |
| | | | | | | 397121 | 3,963 | 4,081 | 4,054 | 4,035 | 4,181 | 4,374 | 4,996 | 5,648 | 5,843 | 6,029 | 6,428 | 6,815 | 6,960 | 7,096 | 7,231 | 7,311 | 7,396 | 7,481 | 7,566 | | | | | | | | |
| | | | | | | Intangible | 303120 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | | | | | | | |
| | | | | | | | 303121 | 73,259 | 72,406 | 71,551 | 71,553 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | | | | | | | |
| | | | | | | 101000 Total | | | 232,835 | 236,942 | 239,355 | 241,077 | 245,251 | 248,809 | 251,898 | 255,346 | 257,224 | 258,559 | 261,483 | 264,234 | 265,247 | 266,033 | 266,459 | | | | | | | | | | |
| | | | | | | 182332 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| | | | | | | | | | | | 381121 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | | | | |
| | | | | | | | | | | | GP | 391121 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | | | |
| | | | | | | | | | | | | 395121 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | | |
| | | | | | | | | | | | 397121 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | | |
| | | | | | | | | | | | Intangible | 303120 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | | |
| | | | | | | | | | | | | 303121 | 366 | 365 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | |
| | | | | | | | | | | | 182332 Total | | | 1,102 | 1,101 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | | |
| | | | | | | | | | | | Accumulated Depreciation Expens | 101000 | Dist | 370121 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | | | | | | | | | | | | | 381121 | (900,131) | (1,006,893) | (1,116,942) | (1,228,728) | (1,344,538) | (1,463,714) | (1,585,357) | (1,709,797) | (1,835,919) | (1,963,189) | (2,092,985) | (2,225,144) | (2,358,172) | (2,491,850) | (2,625,819) | |
| | | | | | | | | | | | | | | | | | GP | 389421 | (84) | (97) | (110) | (123) | (136) | (150) | (163) | (176) | (189) | (202) | (215) | (229) | (242) | (255) | (268) |
| | | | | | | | | | | | | | | | | | | 391120 | (221,742) | (228,288) | (234,833) | (241,378) | (247,924) | (254,469) | (261,015) | (267,560) | (274,106) | (280,651) | (287,197) | (293,742) | (300,288) | (306,833) | (313,379) |
| | | | | | | | | | | | | | | | | | 391121 | (282,474) | (300,252) | (318,034) | (335,818) | (353,604) | (371,390) | (389,176) | (406,961) | (424,747) | (442,533) | (460,319) | (478,105) | (495,891) | (513,677) | (531,462) | |
| 395121 | (4,585) | (5,058) | (5,536) | (6,014) | (6,492) | (6,970) | (7,448) | (7,926) | (8,404) | (8,883) | | | | | | | (9,361) | (9,839) | (10,317) | (10,795) | (11,273) | | | | | | | | | | | | |
| 397121 | (66,385) | (70,466) | (74,520) | (78,554) | (82,736) | (87,109) | (92,105) | (97,752) | (103,595) | (109,625) | | | | | | | (116,053) | (122,868) | (129,827) | (136,923) | (144,154) | | | | | | | | | | | | |
| Intangible | 303120 | (828,096) | (856,979) | (885,861) | (914,744) | (943,626) | (972,509) | (1,001,392) | (1,030,274) | (1,059,157) | | | | | | | (1,088,039) | (1,116,922) | (1,145,804) | (1,174,687) | (1,203,570) | (1,232,452) | | | | | | | | | | | |
| | 303121 | (1,263,386) | (1,335,792) | (1,407,343) | (1,478,896) | (1,550,450) | (1,622,004) | (1,693,558) | (1,765,112) | (1,836,667) | | | | | | | (1,908,221) | (1,979,775) | (2,051,329) | (2,122,884) | (2,194,438) | (2,265,992) | | | | | | | | | | | |
| 101000 Total | | | (3,566,883) | (3,803,824) | (4,043,179) | (4,284,255) | (4,529,507) | (4,778,315) | (5,030,214) | (5,285,560) | | | | | | | (5,542,784) | (5,801,343) | (6,062,827) | (6,327,060) | (6,592,307) | (6,858,340) | (7,124,799) | | | | | | | | | | |
| 182332 | Dist | 370121 | - | - | - | - | - | - | - | - | | | | | | | - | - | - | - | - | - | - | - | - | - | | | | | | | |
| | | | | | 381121 | (7,197) | (7,313) | (7,429) | (7,544) | (7,660) | | | | | | | (7,776) | (7,891) | (8,007) | (8,122) | (8,238) | (8,354) | (8,469) | (8,585) | (8,701) | (8,816) | | | | | | | |
| | | | | | GP | 391121 | (2,573) | (2,637) | (2,702) | (2,766) | | | | | | | (2,831) | (2,895) | (2,960) | (3,024) | (3,089) | (3,153) | (3,218) | (3,282) | (3,347) | (3,411) | (3,476) | | | | | | |
| | | | | | | 395121 | (72) | (73) | (75) | (76) | | | | | | | (77) | (78) | (79) | (80) | (82) | (83) | (84) | (85) | (86) | (87) | (88) | | | | | | |
| | | | | | 397121 | (1,689) | (1,729) | (1,768) | (1,807) | (1,847) | | | | | | | (1,886) | (1,926) | (1,965) | (2,004) | (2,044) | (2,083) | (2,123) | (2,162) | (2,201) | (2,241) | | | | | | | |
| | | | | | Intangible | 303120 | (24,604) | (25,119) | (25,635) | (26,151) | | | | | | | (26,666) | (27,182) | (27,697) | (28,213) | (28,729) | (29,244) | (29,760) | (30,275) | (30,791) | (31,307) | (31,822) | | | | | | |
| | | | | | | 303121 | (13,779) | (14,144) | (14,507) | (14,871) | | | | | | | (15,234) | (15,598) | (15,962) | (16,325) | (16,689) | (17,052) | (17,416) | (17,780) | (18,143) | (18,507) | (18,870) | | | | | | |
| | | | | | 182332 Total | | | (49,914) | (51,015) | (52,115) | | | | | | | (53,215) | (54,315) | (55,415) | (56,515) | (57,615) | (58,714) | (59,814) | (60,914) | (62,014) | (63,114) | (64,214) | (65,314) | | | | | |
| | | | | | | | | | | | | | | | | | (3,616,797) | (3,854,840) | (4,095,294) | (4,337,471) | (4,583,822) | (4,833,730) | (5,086,728) | (5,343,174) | (5,601,499) | (5,861,158) | (6,123,741) | (6,389,074) | (6,655,421) | (6,922,554) | (7,190,113) | | |
| | | | | | | | | | | | | | | | | | 242,176 | 246,351 | 249,908 | 252,998 | 256,446 | 258,324 | 259,659 | 262,583 | 265,334 | 266,347 | 267,133 | 267,559 | | | | | |

| | GL FERC | Func | Gro | Plant | Acc | 202105 | 202106 | 202107 | 202108 | 202109 | 202110 | 202111 | 202112 | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 |
|----------------------|--------------|--------------|------|--------|---------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Ending Plant Balance | 101000 | Dist | | 370121 | | | | | | | | | | | | | | | |
| | | | | 381121 | | 24,312,493 | 24,854,549 | 25,264,179 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 |
| | | GP | | 389421 | | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 |
| | | | | 391120 | | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 |
| | | | | 391121 | | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | |
| | | | | 395121 | | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | |
| | | | | 397121 | | 2,857,555 | 2,921,842 | 3,054,659 | 3,095,675 | 3,136,139 | 3,158,679 | 3,158,679 | 3,158,679 | 3,158,679 | 3,158,679 | 3,158,679 | 3,158,679 | | |
| | | Intangible | | 303120 | | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | | |
| | | | | 303121 | | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | | | |
| | | 101000 Total | | | | 37,245,051 | 37,851,393 | 38,393,841 | 38,476,759 | 38,517,222 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | 38,539,762 | | | |
| | | 182332 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | 381121 | | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 |
| | | GP | | 391121 | | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | |
| | | | | 395121 | | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | 421 | | |
| | | | | 397121 | | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | | | |
| | | Intangible | | 303120 | | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | | | |
| | | | | 303121 | | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | | | | |
| | 182332 Total | | | | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | 402,389 | | | |
| Additions | 101000 | Dist | | 370121 | | | | | | | | | | | | | | | |
| | | | | 381121 | | 171,427 | 542,055 | 409,630 | 41,902 | | | | | | | | | | |
| | | GP | | 389421 | | | | | | | | | | | | | | | |
| | | | | 391120 | | | | | | | | | | | | | | | |
| | | | | 391121 | | | | | | | | | | | | | | | |
| | | | | 395121 | | | | | | | | | | | | | | | |
| | | | | 397121 | | | | | | | | | | | | | | | |
| | | Intangible | | 303120 | | 281,558 | 64,287 | 132,817 | 41,016 | 40,463 | 22,540 | | | | | | | | |
| | | | | 303121 | | | | | | | | | | | | | | | |
| | | 101000 Total | | | | 452,985 | 606,342 | 542,447 | 82,918 | 40,463 | 22,540 | - | - | - | - | - | - | - | |
| | | 182332 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | GP | | 391121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 397121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Intangible | | 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 303121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 182332 Total | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Transfers | 101000 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | GP | | 389421 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 391120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 391121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 397121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Intangible | | 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 303121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | 101000 Total | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | 182332 | Dist | | 370121 | | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | 381121 | | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | GP | | 391121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 395121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 397121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | Intangible | | 303120 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | 303121 | | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 182332 Total | | | | - | - | - | - | - | - | - | - | - | - | - | - | - | | |

| GL FERC | | Func | Gro | Plant | Acc | 202105 | 202106 | 202107 | 202108 | 202109 | 202110 | 202111 | 202112 | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 | | |
|---------------------------------|--------------|---------------------------------|--------|-------|--------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|-------------|
| Depreciation Expense Calculated | 101000 | Dist | 370121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | | 381121 | 134,593 | 136,575 | 139,219 | 140,473 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 |
| | | GP | 389421 | | | | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| | | | | | | | 391120 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 |
| | | Intangible | 303120 | | | | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 |
| | | | | | | | 395121 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 |
| | | 397121 | | | | | 7,698 | 8,187 | 8,467 | 8,713 | 8,828 | 8,918 | 8,950 | 8,950 | 8,950 | 8,950 | 8,950 | 8,950 | 8,950 | 8,950 | 8,950 |
| | | | | | | | 303120 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 |
| | | 303121 | | | | | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | |
| | | 101000 Total | | | | | 267,550 | 270,022 | 272,945 | 274,445 | 274,677 | 274,766 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 |
| | 182332 | Dist | 370121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | | 381121 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 | 116 |
| | | GP | 391121 | | | | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | |
| | | | | | | | 395121 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| | | Intangible | 397121 | | | | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | |
| | | | | | | | 303120 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | 516 | |
| | | 303121 | | | | | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | 364 | | |
| | | 182332 Total | | | | | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | |
| | | Accumulated Depreciation Expens | 101000 | Dist | 370121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | 381121 | (2,760,412) | (2,896,987) | (3,036,206) | (3,176,679) | (3,317,268) | (3,457,857) | (3,598,447) | (3,739,036) | (3,879,625) | (4,020,215) | (4,160,804) | (4,301,393) | (4,441,983) |
| GP | 389421 | | | | | | (281) | (294) | (308) | (321) | (334) | (347) | (360) | (373) | (386) | (400) | (413) | (426) | (439) | (452) | |
| | | | | | | | 391120 | (319,924) | (326,469) | (333,015) | (339,560) | (346,106) | (352,651) | (359,197) | (365,742) | (372,288) | (378,833) | (385,379) | (391,924) | (398,470) | (405,015) |
| Intangible | 391121 | | | | | | (549,248) | (567,034) | (584,820) | (602,606) | (620,392) | (638,177) | (655,963) | (673,749) | (691,535) | (709,321) | (727,107) | (744,893) | (762,678) | (780,464) | |
| | | | | | | | 395121 | (11,751) | (12,229) | (12,707) | (13,185) | (13,664) | (14,142) | (14,620) | (15,098) | (15,576) | (16,054) | (16,532) | (17,010) | (17,488) | (17,966) |
| 397121 | | | | | | | (151,852) | (160,039) | (168,506) | (177,219) | (186,048) | (194,965) | (203,915) | (212,864) | (221,814) | (230,764) | (239,713) | (248,663) | (257,612) | (266,562) | |
| | | | | | | | 303120 | (1,261,335) | (1,290,217) | (1,319,100) | (1,347,982) | (1,376,865) | (1,405,747) | (1,434,630) | (1,463,513) | (1,492,395) | (1,521,278) | (1,550,160) | (1,579,043) | (1,607,925) | (1,636,808) |
| 303121 | | | | | | | (2,337,546) | (2,409,101) | (2,480,655) | (2,552,209) | (2,623,763) | (2,695,317) | (2,766,872) | (2,838,426) | (2,909,980) | (2,981,534) | (3,053,089) | (3,124,643) | (3,196,197) | (3,267,751) | |
| 101000 Total | | | | | | | (7,392,349) | (7,662,371) | (7,935,316) | (8,209,761) | (8,484,439) | (8,759,205) | (9,034,003) | (9,308,802) | (9,583,600) | (9,858,398) | (10,133,196) | (10,407,995) | (10,682,793) | (10,957,591) | |
| 182332 | Dist | | 370121 | | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | | | | | | 381121 | (8,932) | (9,048) | (9,163) | (9,279) | (9,395) | (9,510) | (9,626) | (9,742) | (9,857) | (9,973) | (10,088) | (10,204) | (10,320) | (10,435) | |
| | GP | | 391121 | | | | (3,540) | (3,604) | (3,669) | (3,733) | (3,798) | (3,862) | (3,927) | (3,991) | (4,056) | (4,120) | (4,185) | (4,249) | (4,314) | (4,378) | |
| | | | | | | | 395121 | (90) | (91) | (92) | (93) | (94) | (95) | (96) | (98) | (99) | (100) | (101) | (102) | (103) | (105) |
| | Intangible | | 397121 | | | | (2,280) | (2,320) | (2,359) | (2,398) | (2,438) | (2,477) | (2,517) | (2,556) | (2,595) | (2,635) | (2,674) | (2,714) | (2,753) | (2,792) | |
| | | | | | | | 303120 | (32,338) | (32,853) | (33,369) | (33,885) | (34,400) | (34,916) | (35,431) | (35,947) | (36,463) | (36,978) | (37,494) | (38,009) | (38,525) | (39,041) |
| | 303121 | | | | | | (19,234) | (19,598) | (19,961) | (20,325) | (20,688) | (21,052) | (21,416) | (21,779) | (22,143) | (22,506) | (22,870) | (23,234) | (23,597) | (23,961) | |
| | 182332 Total | | | | | | (66,414) | (67,513) | (68,613) | (69,713) | (70,813) | (71,913) | (73,013) | (74,113) | (75,212) | (76,312) | (77,412) | (78,512) | (79,612) | (80,712) | |
| | | | | | | (7,458,763) | (7,729,885) | (8,003,929) | (8,279,475) | (8,555,252) | (8,831,118) | (9,107,016) | (9,382,914) | (9,658,812) | (9,934,710) | (10,210,609) | (10,486,507) | (10,762,405) | (11,038,303) | | |
| | | | | | | 268,650 | 271,122 | 274,045 | 275,545 | 275,777 | 275,866 | 275,898 | 275,898 | 275,898 | 275,898 | 275,898 | 275,898 | 275,898 | 275,898 | 275,898 | |

| | GL FERC | Func Gro | Plant Acc | 202207 | 202208 | 202209 | 202210 | 202211 | 202212 | 201912 | |
|----------------------|--------------|--------------|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Ending Plant Balance | 101000 | Dist | 370121 | | | | | | | - | |
| | | | 381121 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 25,306,081 | 17,479,992 | |
| | | GP | 389421 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | 2,368 | |
| | | | 391120 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | 392,728 | |
| | | | 391121 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,067,151 | 1,066,026 | |
| | | | 395121 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 40,149 | 34,649 | |
| | | | 397121 | 3,158,679 | 3,158,679 | 3,158,679 | 3,158,679 | 3,158,679 | 3,158,679 | 1,309,466 | |
| | | Intangible | 303120 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | 4,327,733 | |
| | | | 303121 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,244,875 | 4,345,767 | |
| | | 101000 Total | | <u>38,539,762</u> | <u>38,539,762</u> | <u>38,539,762</u> | <u>38,539,762</u> | <u>38,539,762</u> | <u>38,539,762</u> | <u>38,539,762</u> | <u>28,958,728</u> |
| | | 182332 | Dist | 370121 | - | - | - | - | - | - | - |
| | | | | 381121 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 | 42,310 |
| | | | GP | 391121 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 | 23,586 |
| | | | | 395121 | 421 | 421 | 421 | 421 | 421 | 421 | 421 |
| | | | | 397121 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,413 | 14,336 |
| | | Intangible | 303120 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 | 188,634 |
| | | | 303121 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,025 | 133,890 |
| | 182332 Total | | <u>402,389</u> | <u>402,389</u> | <u>402,389</u> | <u>402,389</u> | <u>402,389</u> | <u>402,389</u> | <u>402,389</u> | <u>403,176</u> | |
| Additions | 101000 | Dist | 370121 | | | | | | | | |
| | | | 381121 | | | | | | | | |
| | | GP | 389421 | | | | | | | | |
| | | | 391120 | | | | | | | | |
| | | | 391121 | | | | | | | | |
| | | | 395121 | | | | | | | | |
| | | | 397121 | | | | | | | | |
| | | Intangible | 303120 | | | | | | | | |
| | | | 303121 | | | | | | | | |
| | | 101000 Total | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| | | 182332 | Dist | 370121 | - | - | - | - | - | - | |
| | | | | 381121 | | | | | | | |
| | | | GP | 391121 | - | - | - | - | - | - | |
| | | | | 395121 | | | | | | | |
| | | | | 397121 | - | - | - | - | - | - | |
| | | Intangible | 303120 | | | | | | | | |
| | | | 303121 | | | | | | | | |
| | 182332 Total | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | | |
| Transfers | 101000 | Dist | 370121 | | | | | | | | |
| | | | 381121 | | | | | | | | |
| | | GP | 389421 | | | | | | | | |
| | | | 391120 | | | | | | | | |
| | | | 391121 | | | | | | | | |
| | | | 395121 | | | | | | | | |
| | | | 397121 | | | | | | | | |
| | | Intangible | 303120 | | | | | | | | |
| | | | 303121 | | | | | | | | |
| | | 101000 Total | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| | | 182332 | Dist | 370121 | - | - | - | - | - | - | |
| | | | | 381121 | | | | | | | |
| | | | GP | 391121 | - | - | - | - | - | - | |
| | | | | 395121 | | | | | | | |
| | | | | 397121 | - | - | - | - | - | - | |
| | | Intangible | 303120 | | | | | | | | |
| | | | 303121 | | | | | | | | |
| | 182332 Total | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | | |

| | GL FERC | Func | Gro | Plant | Acc | 202207 | 202208 | 202209 | 202210 | 202211 | 202212 | |
|---------------------------------|---------|------------|-----|--------|-----|--------------|--------------|--------------|--------------|--------------|--------------|-------------|
| Depreciation Expense Calculated | 101000 | Dist | | 370121 | | - | - | - | - | - | - | - |
| | | | | 381121 | | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | 140,589 | (30,509) |
| | | GP | | 389421 | | 13 | 13 | 13 | 13 | 13 | 13 | 100 |
| | | | | 391120 | | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | 6,545 | (130,106) |
| | | | | 391121 | | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | 17,786 | (52,490) |
| | | | | 395121 | | 478 | 478 | 478 | 478 | 478 | 478 | 708 |
| | | | | 397121 | | 8,950 | 8,950 | 8,950 | 8,950 | 8,950 | 8,950 | (24,847) |
| | | Intangible | | 303120 | | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | 28,883 | (409,263) |
| | | | | 303121 | | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | 71,554 | (228,687) |
| | 101000 | Total | | | | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | 274,798 | |
| | 182332 | Dist | | 370121 | | - | - | - | - | - | - | - |
| | | | | 381121 | | 116 | 116 | 116 | 116 | 116 | 116 | |
| | | GP | | 391121 | | 64 | 64 | 64 | 64 | 64 | 64 | |
| | | | | 395121 | | 1 | 1 | 1 | 1 | 1 | 1 | |
| | | | | 397121 | | 39 | 39 | 39 | 39 | 39 | 39 | |
| | | Intangible | | 303120 | | 516 | 516 | 516 | 516 | 516 | 516 | |
| | | | | 303121 | | 364 | 364 | 364 | 364 | 364 | 364 | |
| | 182332 | Total | | | | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | |
| Accumulated Depreciation Expens | 101000 | Dist | | 370121 | | - | - | - | - | - | - | - |
| | | | | 381121 | | (4,723,161) | (4,863,751) | (5,004,340) | (5,144,929) | (5,285,519) | (5,426,108) | (3,931,930) |
| | | GP | | 389421 | | (465) | (479) | (492) | (505) | (518) | (531) | (429) |
| | | | | 391120 | | (411,560) | (418,106) | (424,651) | (431,197) | (437,742) | (444,288) | (2,071,814) |
| | | | | 391121 | | (798,250) | (816,036) | (833,822) | (851,608) | (869,393) | (887,179) | (1,913,032) |
| | | | | 395121 | | (18,445) | (18,923) | (19,401) | (19,879) | (20,357) | (20,835) | (32,885) |
| | | | | 397121 | | (275,511) | (284,461) | (293,411) | (302,360) | (311,310) | (320,259) | (359,421) |
| | | Intangible | | 303120 | | (1,665,691) | (1,694,573) | (1,723,456) | (1,752,338) | (1,781,221) | (1,810,103) | (7,513,937) |
| | | | | 303121 | | (3,339,306) | (3,410,860) | (3,482,414) | (3,553,968) | (3,625,522) | (3,697,077) | (8,773,461) |
| | 101000 | Total | | | | (11,232,390) | (11,507,188) | (11,781,986) | (12,056,784) | (12,331,583) | (12,606,381) | |
| | 182332 | Dist | | 370121 | | - | - | - | - | - | - | - |
| | | | | 381121 | | (10,551) | (10,667) | (10,782) | (10,898) | (11,014) | (11,129) | |
| | | GP | | 391121 | | (4,443) | (4,507) | (4,571) | (4,636) | (4,700) | (4,765) | |
| | | | | 395121 | | (106) | (107) | (108) | (109) | (110) | (111) | |
| | | | | 397121 | | (2,832) | (2,871) | (2,911) | (2,950) | (2,989) | (3,029) | |
| | | Intangible | | 303120 | | (39,556) | (40,072) | (40,587) | (41,103) | (41,619) | (42,134) | |
| | | | | 303121 | | (24,324) | (24,688) | (25,052) | (25,415) | (25,779) | (26,142) | |
| | 182332 | Total | | | | (81,812) | (82,911) | (84,011) | (85,111) | (86,211) | (87,311) | |
| | | | | | | (11,314,201) | (11,590,099) | (11,865,997) | (12,141,896) | (12,417,794) | (12,693,692) | |
| | | | | | | 275,898 | 275,898 | 275,898 | 275,898 | 275,898 | 275,898 | |

| GL FERC | Func | Gro | Plant | Acc | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 |
|----------------|-------------|------------|--------------|------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 101000 | Dist | | 370121 | | - | - | - | - | - | - | - | - |
| | | | 381121 | | (38,027) | (61,282) | (87,728) | (121,612) | (162,239) | (207,243) | (261,184) | (322,945) |
| | GP | | 389421 | | (10) | (14) | (18) | (22) | (26) | (30) | (34) | (38) |
| | | | 391120 | | (130,106) | (136,651) | (143,197) | (149,742) | (156,288) | (162,833) | (169,378) | (175,924) |
| | | | 391121 | | (54,738) | (70,835) | (86,934) | (103,041) | (119,156) | (135,284) | (151,425) | (167,569) |
| | | | 395121 | | (1,003) | (1,404) | (1,805) | (2,209) | (2,370) | (2,532) | (2,697) | (2,866) |
| | | | 397121 | | (9,694) | (11,655) | (13,650) | (15,746) | (18,081) | (20,632) | (23,445) | (26,482) |
| | Intangible: | | 303120 | | (432,207) | (462,348) | (492,489) | (522,631) | (552,772) | (582,914) | (613,055) | (643,197) |
| | | | 303121 | | (267,537) | (332,370) | (402,410) | (476,959) | (553,227) | (629,922) | (706,918) | (782,881) |
| 101000 | Total | | | | (933,320) | (1,076,559) | (1,228,233) | (1,391,962) | (1,564,159) | (1,741,389) | (1,928,135) | (2,121,901) |
| 182332 | Dist | | 370121 | | - | - | - | - | - | - | - | - |
| | | | 381121 | | - | - | - | - | - | - | - | - |
| | GP | | 391121 | | - | - | - | - | - | - | - | - |
| | | | 395121 | | - | - | - | - | - | - | - | - |
| | | | 397121 | | - | - | - | - | - | - | - | - |
| | Intangible: | | 303120 | | - | - | - | - | - | - | - | - |
| | | | 303121 | | (1,458) | (1,458) | (1,458) | (1,458) | (1,458) | (1,483) | (1,526) | (2,212) |
| 182332 | Total | | | | (1,458) | (1,458) | (1,458) | (1,458) | (1,458) | (1,483) | (1,526) | (2,212) |
| GL FERC | Func | Gro | Plant | Acc | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 |
| 101000 | Dist | | 370121 | | - | - | - | - | - | - | - | - |
| | | | 381121 | | | (23,256) | (26,446) | (33,884) | (40,627) | (45,004) | (53,941) | (61,761) |
| | GP | | 389421 | | | (4) | (4) | (4) | (4) | (4) | (4) | (4) |
| | | | 391120 | | | (6,545) | (6,545) | (6,545) | (6,545) | (6,545) | (6,545) | (6,545) |
| | | | 391121 | | | (16,098) | (16,099) | (16,107) | (16,115) | (16,128) | (16,141) | (16,145) |
| | | | 395121 | | | (401) | (401) | (403) | (162) | (162) | (165) | (169) |
| | | | 397121 | | | (1,961) | (1,995) | (2,095) | (2,335) | (2,551) | (2,813) | (3,037) |
| | Intangible: | | 303120 | | | (30,141) | (30,141) | (30,141) | (30,141) | (30,141) | (30,141) | (30,141) |
| | | | 303121 | | | (64,832) | (70,041) | (74,549) | (76,267) | (76,695) | (76,996) | (75,963) |
| 101000 | Total | | | | - | (143,239) | (151,673) | (163,729) | (172,197) | (177,230) | (186,747) | (193,766) |
| 182332 | Dist | | 370121 | | | | | | | - | - | - |
| | | | 381121 | | | | | | | - | - | - |
| | GP | | 391121 | | | | | | | - | - | - |
| | | | 395121 | | | | | | | - | - | - |
| | | | 397121 | | | | | | | - | - | - |
| | Intangible: | | 303120 | | | | | | | | | |
| | | | 303121 | | | - | - | - | - | (25) | (43) | (686) |
| 182332 | Total | | | | - | - | - | - | - | (25) | (43) | (686) |

Avista

2) AMI-Plant and AFUDC Detail.xlsx

Summary-AD G

| GL FERC | Func | Gro | Plant | Acc | 201812 | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 |
|---------|--------------|--------------|--------|-----|--------|--------|--------|--------|--------|--------|--------|--------|
| 101000 | Dist | | 370121 | | - | - | - | - | - | - | - | - |
| | | | 381121 | | - | - | - | - | - | - | - | - |
| | GP | | 389421 | | - | - | - | - | - | - | - | - |
| | | | 391120 | | - | - | - | - | - | - | - | - |
| | | | 391121 | | - | - | - | - | - | - | - | - |
| | | | 395121 | | - | - | - | - | - | - | - | - |
| | Intangible: | | 397121 | | - | - | - | - | - | - | - | - |
| | | | 303120 | | - | - | - | - | - | - | - | - |
| | | | 303121 | | - | - | - | - | - | - | - | - |
| | 101000 Total | | | | | - | - | - | - | - | - | - |
| 182332 | Dist | | 370121 | | | | | | | | | |
| | | | 381121 | | | | | | | | | |
| | GP | | 391121 | | | | | | | | | |
| | | | 395121 | | | | | | | | | |
| | | | 397121 | | | | | | | | | |
| | | | 303120 | | | | | | | | | |
| | Intangible: | | 303121 | | | | | | | | | |
| | | 182332 Total | | | | | - | - | - | - | - | - |

| 201908 | 201909 | 201910 | 201911 | 201912 | 202001 | 202002 | 202003 | 202004 | 201912 |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| - | - | - | - | - | - | - | - | - | - |
| (389,470) | (462,554) | (538,746) | (617,356) | (699,569) | (798,309) | (900,400) | (1,007,290) | (1,117,464) | (699,569) |
| (42) | (46) | (50) | (54) | (58) | (62) | (66) | (69) | (73) | (58) |
| (182,469) | (189,015) | (195,560) | (202,106) | (208,651) | (215,197) | (221,742) | (228,288) | (234,833) | (208,651) |
| (183,720) | (199,879) | (216,044) | (232,212) | (246,933) | (265,062) | (283,194) | (301,332) | (319,474) | (246,933) |
| (3,035) | (3,217) | (3,412) | (3,607) | (3,732) | (3,927) | (4,134) | (4,358) | (4,583) | (3,732) |
| (32,742) | (39,310) | (46,038) | (53,003) | (58,637) | (66,141) | (73,996) | (82,082) | (90,114) | (58,637) |
| (673,338) | (703,479) | (733,621) | (763,762) | (770,331) | (800,472) | (830,614) | (860,755) | (890,897) | (770,331) |
| (832,824) | (906,093) | (979,692) | (1,053,294) | (1,116,872) | (1,191,178) | (1,265,489) | (1,338,757) | (1,410,958) | (1,116,872) |
| (2,297,640) | (2,503,593) | (2,713,163) | (2,925,393) | (3,104,782) | (3,340,347) | (3,579,635) | (3,822,932) | (4,068,397) | (3,104,782) |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | (6,966) | (6,966) | (6,966) | (6,966) | (6,966) | (6,966) |
| - | - | - | - | (2,444) | (2,477) | (2,510) | (2,543) | (2,576) | (2,444) |
| - | - | - | - | (70) | (70) | (70) | (70) | (70) | (70) |
| - | - | - | - | (1,611) | (1,611) | (1,611) | (1,611) | (1,612) | (1,611) |
| - | - | - | - | (23,573) | (23,573) | (23,573) | (23,573) | (23,573) | (23,573) |
| (2,235) | (2,582) | (2,605) | (2,628) | (13,047) | (13,105) | (13,163) | (13,213) | (13,253) | (13,047) |
| (2,235) | (2,582) | (2,605) | (2,628) | (47,710) | (47,801) | (47,893) | (47,976) | (48,050) | (47,710) |

| 201908 | 201909 | 201910 | 201911 | 201912 | 202001 | 202002 | 202003 | 202004 | 201912 |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|
| - | - | - | - | - | - | - | - | - | - |
| (66,525) | (73,084) | (76,192) | (78,610) | (87,838) | (98,739) | (102,091) | (106,890) | (110,174) | (667,168) |
| (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (4) | (48) |
| (6,545) | (6,545) | (6,545) | (6,545) | (6,545) | (6,545) | (6,545) | (6,545) | (6,545) | (78,546) |
| (16,150) | (16,160) | (16,165) | (16,167) | (16,464) | (18,128) | (18,133) | (18,138) | (18,142) | (193,938) |
| (169) | (182) | (195) | (195) | (181) | (195) | (208) | (223) | (226) | (2,785) |
| (6,261) | (6,568) | (6,728) | (6,965) | (6,790) | (7,504) | (7,855) | (8,086) | (8,032) | (50,100) |
| (30,141) | (30,141) | (30,141) | (30,141) | (24,162) | (30,141) | (30,141) | (30,141) | (30,141) | (355,717) |
| (73,575) | (73,269) | (73,599) | (73,602) | (70,795) | (74,307) | (74,311) | (73,268) | (72,201) | (880,184) |
| (199,371) | (205,953) | (209,570) | (212,229) | (212,780) | (235,564) | (239,289) | (243,296) | (245,465) | (2,228,485) |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | (1,341) | - | - | - | - | (1,341) |
| - | - | - | - | (701) | (33) | (33) | (33) | (33) | (701) |
| - | - | - | - | (14) | - | - | - | - | (14) |
| - | - | - | - | (454) | - | (0) | (0) | (0) | (454) |
| | | | | (5,980) | | | | | (5,980) |
| (23) | (347) | (23) | (23) | (3,202) | (58) | (58) | (50) | (41) | (4,371) |
| (23) | (347) | (23) | (23) | (11,692) | (91) | (91) | (83) | (74) | (12,862) |

Avista

2) AMI-Plant and AFUDC Detail.xlsx

Summary-AD G

| 201908 | 201909 | 201910 | 201911 | 201912 | 202001 | 202002 | 202003 | 202004 | 201912 |
|---------------|--------|--------|--------|-----------------|--------|--------|--------|--------|-----------------|
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | 5,625 | - | - | - | - | 5,625 |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | 1,743 | - | - | - | - | 1,743 |
| - | - | - | - | 56 | - | - | - | - | 56 |
| - | - | - | - | 1,156 | - | - | - | - | 1,156 |
| - | - | - | - | 17,593 | - | - | - | - | 17,593 |
| 23,632 | - | - | - | 7,217 | - | - | - | - | 30,850 |
| 23,632 | - | - | - | 33,390 | - | - | - | - | 57,023 |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | (5,625) | - | - | - | - | (5,625) |
| - | - | - | - | (1,743) | - | - | - | - | (1,743) |
| - | - | - | - | (56) | - | - | - | - | (56) |
| - | - | - | - | (1,156) | - | - | - | - | (1,156) |
| - | - | - | - | (17,593) | - | - | - | - | (17,593) |
| - | - | - | - | (7,217) | - | - | - | - | (7,217) |
| - | - | - | - | (33,390) | - | - | - | - | (33,390) |

The pages after this tab are back-up data and are not meant to be printed.

The "Cost" and "AD" pages are data exported from Cognos. The "Cost Pivot" and "AD Pivot" are pivot tables of the Cognos data.

| Sum of WA G Ending Balance | | | Accounting Period | | |
|----------------------------|---------------------|------------|--------------------|--------------------|--------------------|
| GL FERC Acct | Func Group | Plant Acct | 201812 | 201901 | |
| 101000 | Dist | 370121 | | 0 | |
| | | 381121 | 4076143.95 | 4304262.02 | |
| | GP | 389421 | | 2368.16 | 2368.16 |
| | | 391120 | | 392727.5845 | 392727.5845 |
| | | 391121 | | 965796.8444 | 965904.7529 |
| | | 395121 | | 28759.98 | 28759.98 |
| | | 397121 | | 684623.412 | 706224.2912 |
| | Intangibles | 303120 | | 4516367.23 | 4516367.23 |
| | | 303121 | | 3711177.593 | 3981988.974 |
| | 101000 Total | | | 14377964.75 | 14898602.99 |
| 182332 | Dist | 370121 | | | |
| | | 381121 | | | |
| | GP | 391121 | | | |
| | | 395121 | | | |
| | | 397121 | | | |
| | Intangibles | 303120 | | | |
| | | 303121 | | 40933.1 | 40933.1 |
| 182332 Total | | | 40933.1 | 40933.1 | |
| Grand Total | | | 14418897.85 | 14939536.09 | |

| 201902 | 201903 | 201904 | 201905 |
|--------------------|--------------------|--------------------|--------------------|
| 0 | 0 | 0 | 0 |
| 5225870.85 | 6984605.72 | 7655748.88 | 8561740.43 |
| 2368.16 | 2368.16 | 2368.16 | 2368.16 |
| 392727.5845 | 392727.5845 | 392727.5845 | 392727.5845 |
| 965983.2329 | 966835.9317 | 966955.7298 | 968353.956 |
| 28759.98 | 29069.29 | 29069.29 | 29069.29 |
| 708588.5738 | 776814.3116 | 833351.7908 | 929195.6488 |
| 4516367.23 | 4516367.23 | 4516367.23 | 4516367.23 |
| 4335500.998 | 4520962.946 | 4538354.555 | 4569770.578 |
| 16176166.61 | 18189751.17 | 18934943.22 | 19969592.88 |

| | | | |
|--------------------|--------------------|--------------------|--------------------|
| 40933.1 | 40933.1 | 40933.1 | 43897.44413 |
| 40933.1 | 40933.1 | 40933.1 | 43897.44413 |
| 16217099.71 | 18230684.27 | 18975876.32 | 20013490.32 |

| 201906 | 201907 | 201908 | 201909 |
|--------------------|--------------------|--------------------|--------------------|
| 0 | 0 | 0 | 0 |
| 10876421.98 | 11379896.31 | 12593089.97 | 13743348.73 |
| 2368.16 | 2368.16 | 2368.16 | 2368.16 |
| 392727.5845 | 392727.5845 | 392727.5845 | 392727.5845 |
| 968557.5412 | 968823.7908 | 969204.1874 | 969962.7766 |
| 30390.43 | 30377.16 | 30377.16 | 35070.09 |
| 1017809.215 | 1087317.809 | 1165429.225 | 1197811.845 |
| 4516367.23 | 4516367.23 | 4516367.23 | 4516367.23 |
| 4572173.576 | 4572414.218 | 4392215.337 | 4392847.495 |
| 22376815.72 | 22950292.26 | 24061778.85 | 25250503.91 |
| | | | 0 |

| | | | |
|--------------------|--------------------|--------------------|--------------------|
| 43115.95602 | 42354.42556 | 42354.42556 | 42354.42556 |
| 43115.95602 | 42354.42556 | 42354.42556 | 42354.42556 |
| 22419931.67 | 22992646.69 | 24104133.28 | 25292858.34 |

| 201910 | 201911 | 201912 | 202001 |
|--------------------|--------------------|--------------------|--------------------|
| 0 | 0 | 0 | 0 |
| 13713394.42 | 14614430 | 17479991.9 | 18059444.29 |
| 2368.16 | 2368.16 | 2368.16 | 2368.16 |
| 392727.5845 | 392727.5845 | 392727.5845 | 392727.5845 |
| 969824.3335 | 970271.7738 | 1066025.775 | 1087761.429 |
| 35070.09 | 35070.09 | 34649.35 | 35070.09 |
| 1223163.344 | 1282872.415 | 1309465.787 | 1376376.958 |
| 4516367.23 | 4516367.23 | 4327732.878 | 4516367.23 |
| 4392732.129 | 4393111.917 | 4345766.631 | 4476278.632 |
| 25245647.29 | 26207219.17 | 28958728.07 | 29946394.37 |
| 0 | 0 | 0 | 0 |
| | | 42309.84 | |
| | 0 | 23585.50167 | 1981.779355 |
| | | 420.74 | |
| | | 14336.38903 | |
| | | 188634.3514 | |
| 42354.42556 | 42354.42556 | 133889.6622 | 3474.032024 |
| 42354.42556 | 42354.42556 | 403176.4843 | 5455.811379 |
| 25288001.72 | 26249573.6 | 29361904.55 | 29951850.18 |

| 202002 | 202003 | 202004 | Grand Total |
|--------------------|--------------------|--------------------|--------------------|
| 0 | 0 | 0 | 0 |
| 18730223.11 | 19788783.12 | 19913543.67 | 207700939.4 |
| 2368.16 | 2368.16 | 2368.16 | 40258.72 |
| 392727.5845 | 392727.5845 | 392727.5845 | 6676368.936 |
| 1088138.795 | 1088443.127 | 1088566.467 | 17035410.44 |
| 39735.04 | 40569.25 | 40569.25 | 560435.81 |
| 1450001.835 | 1459527.955 | 1430599.57 | 18639173.99 |
| 4516367.23 | 4516367.23 | 4516367.23 | 76589608.56 |
| 4476572.158 | 4375030.793 | 4375133.577 | 74422032.11 |
| 30696133.91 | 31663817.22 | 31759875.51 | 401664227.9 |
| 0 | 0 | 0 | 0 |
| | | | 42309.84 |
| 1981.779355 | 1981.779355 | 1981.779355 | 31512.61909 |
| | | | 420.74 |
| 76.876787 | 76.876787 | 76.876787 | 14567.01939 |
| | | | 188634.3514 |
| 3474.032024 | 2609.825865 | 2609.825865 | 649508.4059 |
| 5532.688166 | 4668.482008 | 4668.482008 | 926952.9758 |
| 30701666.6 | 31668485.7 | 31764543.99 | 402591180.9 |

| GL FERC Acct | GL Ser | GL Jur | Accounting Per | Asset Category | Plant Acct | Ser | Jur | Beginning Balance |
|--------------|--------|--------|----------------|----------------|------------|-----|-----|-------------------|
| 101000 | CD | AA | 201912 | CD.AA.303120 | 303120 | CD | AA | |
| 182332 | CD | AA | 201912 | CD.AA.303120 | 303120 | CD | AA | |
| 101000 | CD | AA | 201906 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 202004 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201903 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201911 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201908 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201904 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201810 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201912 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201807 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201909 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 202001 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201811 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201808 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201905 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 202002 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201901 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201812 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201809 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 202003 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201902 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201910 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201907 | CD.AA.303120 | 303120 | CD | AA | 30,329,509.30 |
| 101000 | CD | AA | 201912 | CD.AA.303121 | 303121 | CD | AA | |
| 182332 | CD | AA | 201912 | CD.AA.303121 | 303121 | CD | AA | |
| 101000 | CD | WA | 201812 | CD.WA.303121 | 303121 | CD | WA | |
| 101000 | CD | WA | 201901 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 101000 | CD | WA | 201902 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 101000 | CD | WA | 201903 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 101000 | CD | WA | 201904 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 101000 | CD | WA | 201905 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 101000 | CD | WA | 201906 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 101000 | CD | WA | 201907 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 101000 | CD | WA | 201908 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 101000 | CD | WA | 201909 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 101000 | CD | WA | 201910 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 101000 | CD | WA | 201911 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 101000 | CD | WA | 201912 | CD.WA.303121 | 303121 | CD | WA | (185,000.00) |
| 182332 | CD | WA | 201812 | CD.WA.303121 | 303121 | CD | WA | |
| 182332 | CD | WA | 201901 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |
| 182332 | CD | WA | 201902 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |
| 182332 | CD | WA | 201903 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |
| 182332 | CD | WA | 201904 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |
| 182332 | CD | WA | 201905 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |
| 182332 | CD | WA | 201906 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |
| 182332 | CD | WA | 201907 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |
| 182332 | CD | WA | 201908 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |
| 182332 | CD | WA | 201909 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |
| 182332 | CD | WA | 201910 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |
| 182332 | CD | WA | 201911 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |
| 182332 | CD | WA | 201912 | CD.WA.303121 | 303121 | CD | WA | 185,000.00 |

| | | | | | | | | |
|--------|----|----|--------|--------------|--------|----|----|---------------|
| 101000 | CD | AA | 201906 | CD.AA.303121 | 303121 | CD | AA | 2,595,534.58 |
| 101000 | CD | AA | 201809 | CD.AA.303121 | 303121 | CD | AA | 1,313,338.36 |
| 101000 | CD | AA | 202003 | CD.AA.303121 | 303121 | CD | AA | 1,391,557.78 |
| 101000 | CD | AA | 201902 | CD.AA.303121 | 303121 | CD | AA | 2,424,311.78 |
| 101000 | CD | AA | 201910 | CD.AA.303121 | 303121 | CD | AA | 1,385,767.47 |
| 101000 | CD | AA | 201907 | CD.AA.303121 | 303121 | CD | AA | 2,596,673.89 |
| 101000 | CD | AA | 202004 | CD.AA.303121 | 303121 | CD | AA | 1,393,262.17 |
| 101000 | CD | AA | 201903 | CD.AA.303121 | 303121 | CD | AA | 2,490,493.07 |
| 101000 | CD | AA | 201911 | CD.AA.303121 | 303121 | CD | AA | 1,384,992.73 |
| 101000 | CD | AA | 201908 | CD.AA.303121 | 303121 | CD | AA | 2,598,163.87 |
| 101000 | CD | AA | 201810 | CD.AA.303121 | 303121 | CD | AA | 1,313,338.36 |
| 101000 | CD | AA | 201904 | CD.AA.303121 | 303121 | CD | AA | 2,550,867.84 |
| 101000 | CD | AA | 201912 | CD.AA.303121 | 303121 | CD | AA | 1,387,496.71 |
| 101000 | CD | AA | 201807 | CD.AA.303121 | 303121 | CD | AA | 1,313,338.36 |
| 101000 | CD | AA | 201909 | CD.AA.303121 | 303121 | CD | AA | 1,381,522.23 |
| 101000 | CD | AA | 202001 | CD.AA.303121 | 303121 | CD | AA | 1,389,123.84 |
| 101000 | CD | AA | 201811 | CD.AA.303121 | 303121 | CD | AA | 1,360,800.82 |
| 101000 | CD | AA | 201905 | CD.AA.303121 | 303121 | CD | AA | 2,568,089.98 |
| 101000 | CD | AA | 201808 | CD.AA.303121 | 303121 | CD | AA | 1,313,338.36 |
| 101000 | CD | AA | 202002 | CD.AA.303121 | 303121 | CD | AA | 1,389,698.53 |
| 101000 | CD | AA | 201901 | CD.AA.303121 | 303121 | CD | AA | 2,394,830.87 |
| 101000 | CD | AA | 201812 | CD.AA.303121 | 303121 | CD | AA | 2,151,372.36 |
| 182332 | CD | WA | 201906 | CD.WA.303121 | 303121 | CD | WA | 13,397.56 |
| 182332 | CD | WA | 201905 | CD.WA.303121 | 303121 | CD | WA | - |
| 101000 | CD | WA | 201901 | CD.WA.303121 | 303121 | CD | WA | 15,346,182.90 |
| 101000 | CD | WA | 201812 | CD.WA.303121 | 303121 | CD | WA | 15,307,882.84 |
| 101000 | CD | WA | 201809 | CD.WA.303121 | 303121 | CD | WA | - |
| 182332 | CD | WA | 202002 | CD.WA.303121 | 303121 | CD | WA | 15,701.13 |
| 101000 | CD | WA | 202003 | CD.WA.303121 | 303121 | CD | WA | 19,295,648.96 |
| 101000 | CD | WA | 201902 | CD.WA.303121 | 303121 | CD | WA | 16,550,292.90 |
| 101000 | CD | WA | 201910 | CD.WA.303121 | 303121 | CD | WA | 19,106,146.44 |
| 101000 | CD | WA | 201907 | CD.WA.303121 | 303121 | CD | WA | 19,101,672.09 |
| 182332 | CD | WA | 202003 | CD.WA.303121 | 303121 | CD | WA | 15,701.13 |
| 101000 | CD | WA | 202004 | CD.WA.303121 | 303121 | CD | WA | 18,835,578.61 |
| 182332 | CD | WA | 201907 | CD.WA.303121 | 303121 | CD | WA | 9,865.57 |
| 182332 | CD | WA | 201910 | CD.WA.303121 | 303121 | CD | WA | 6,423.78 |
| 101000 | CD | WA | 201903 | CD.WA.303121 | 303121 | CD | WA | 18,103,474.53 |
| 101000 | CD | WA | 201911 | CD.WA.303121 | 303121 | CD | WA | 19,106,146.44 |
| 101000 | CD | WA | 201908 | CD.WA.303121 | 303121 | CD | WA | 19,101,756.92 |
| 182332 | CD | WA | 202004 | CD.WA.303121 | 303121 | CD | WA | 11,795.29 |
| 182332 | CD | WA | 201908 | CD.WA.303121 | 303121 | CD | WA | 6,423.78 |
| 101000 | CD | WA | 201810 | CD.WA.303121 | 303121 | CD | WA | 14,443,514.49 |
| 182332 | CD | WA | 201911 | CD.WA.303121 | 303121 | CD | WA | 6,423.78 |
| 101000 | CD | WA | 201904 | CD.WA.303121 | 303121 | CD | WA | 18,901,049.97 |
| 101000 | CD | WA | 201912 | CD.WA.303121 | 303121 | CD | WA | 19,106,177.72 |
| 101000 | CD | WA | 201909 | CD.WA.303121 | 303121 | CD | WA | 19,106,146.44 |
| 101000 | CD | WA | 202001 | CD.WA.303121 | 303121 | CD | WA | 19,295,524.86 |
| 101000 | CD | WA | 201906 | CD.WA.303121 | 303121 | CD | WA | 19,091,578.34 |
| 182332 | CD | WA | 201909 | CD.WA.303121 | 303121 | CD | WA | 6,423.78 |
| 101000 | CD | WA | 201811 | CD.WA.303121 | 303121 | CD | WA | 14,901,561.90 |

| | | | | | | | | |
|--------|----|----|--------|--------------|--------|----|----|---------------|
| 182332 | CD | WA | 201912 | CD.WA.303121 | 303121 | CD | WA | 6,423.78 |
| 101000 | CD | WA | 201905 | CD.WA.303121 | 303121 | CD | WA | 18,968,061.90 |
| 182332 | CD | WA | 202001 | CD.WA.303121 | 303121 | CD | WA | 15,701.13 |
| 101000 | CD | WA | 202002 | CD.WA.303121 | 303121 | CD | WA | 19,295,573.64 |
| 182332 | ED | WA | 202003 | ED.WA.303121 | 303121 | ED | WA | 4,009.73 |
| 101000 | ED | WA | 201911 | ED.WA.303121 | 303121 | ED | WA | - |
| 101000 | ED | WA | 202003 | ED.WA.303121 | 303121 | ED | WA | 933,377.66 |
| 182332 | ED | WA | 202004 | ED.WA.303121 | 303121 | ED | WA | 4,009.73 |
| 101000 | ED | WA | 202001 | ED.WA.303121 | 303121 | ED | WA | 776,271.85 |
| 182332 | ED | WA | 201911 | ED.WA.303121 | 303121 | ED | WA | - |
| 101000 | ED | WA | 201912 | ED.WA.303121 | 303121 | ED | WA | 364,142.17 |
| 182332 | ED | WA | 201912 | ED.WA.303121 | 303121 | ED | WA | 2,148.20 |
| 182332 | ED | WA | 202001 | ED.WA.303121 | 303121 | ED | WA | 4,009.73 |
| 101000 | ED | WA | 202004 | ED.WA.303121 | 303121 | ED | WA | 987,002.01 |
| 101000 | ED | WA | 202002 | ED.WA.303121 | 303121 | ED | WA | 805,665.27 |
| 182332 | ED | WA | 202002 | ED.WA.303121 | 303121 | ED | WA | 4,009.73 |
| 101000 | ED | WA | 201912 | ED.WA.370121 | 370121 | ED | WA | |
| 182332 | ED | WA | 201912 | ED.WA.370121 | 370121 | ED | WA | |
| 182332 | ED | WA | 202002 | ED.WA.370121 | 370121 | ED | WA | 253.44 |
| 101000 | ED | WA | 201904 | ED.WA.370121 | 370121 | ED | WA | 12,859,452.37 |
| 101000 | ED | WA | 201810 | ED.WA.370121 | 370121 | ED | WA | 2,304,449.25 |
| 182332 | ED | WA | 201911 | ED.WA.370121 | 370121 | ED | WA | 135.67 |
| 101000 | ED | WA | 201909 | ED.WA.370121 | 370121 | ED | WA | 22,785,605.58 |
| 101000 | ED | WA | 201912 | ED.WA.370121 | 370121 | ED | WA | 32,518,815.17 |
| 182332 | ED | WA | 201909 | ED.WA.370121 | 370121 | ED | WA | - |
| 101000 | ED | WA | 202001 | ED.WA.370121 | 370121 | ED | WA | 36,782,873.75 |
| 101000 | ED | WA | 201905 | ED.WA.370121 | 370121 | ED | WA | 13,128,675.74 |
| 101000 | ED | WA | 201811 | ED.WA.370121 | 370121 | ED | WA | 3,323,232.05 |
| 182332 | ED | WA | 201912 | ED.WA.370121 | 370121 | ED | WA | 135.67 |
| 182332 | ED | WA | 202003 | ED.WA.370121 | 370121 | ED | WA | 253.44 |
| 182332 | ED | WA | 202001 | ED.WA.370121 | 370121 | ED | WA | 253.44 |
| 101000 | ED | WA | 201901 | ED.WA.370121 | 370121 | ED | WA | 6,420,363.73 |
| 101000 | ED | WA | 202002 | ED.WA.370121 | 370121 | ED | WA | 39,176,228.75 |
| 101000 | ED | WA | 201906 | ED.WA.370121 | 370121 | ED | WA | 16,562,382.50 |
| 101000 | ED | WA | 201809 | ED.WA.370121 | 370121 | ED | WA | - |
| 101000 | ED | WA | 201812 | ED.WA.370121 | 370121 | ED | WA | 3,445,139.61 |
| 182332 | ED | WA | 202004 | ED.WA.370121 | 370121 | ED | WA | 253.44 |
| 101000 | ED | WA | 201902 | ED.WA.370121 | 370121 | ED | WA | 8,140,705.91 |
| 101000 | ED | WA | 202003 | ED.WA.370121 | 370121 | ED | WA | 41,927,476.26 |
| 101000 | ED | WA | 201907 | ED.WA.370121 | 370121 | ED | WA | 17,694,647.27 |
| 101000 | ED | WA | 201910 | ED.WA.370121 | 370121 | ED | WA | 25,532,531.16 |
| 101000 | ED | WA | 201903 | ED.WA.370121 | 370121 | ED | WA | 10,067,700.16 |
| 101000 | ED | WA | 202004 | ED.WA.370121 | 370121 | ED | WA | 45,110,294.81 |
| 182332 | ED | WA | 201910 | ED.WA.370121 | 370121 | ED | WA | 135.67 |
| 101000 | ED | WA | 201908 | ED.WA.370121 | 370121 | ED | WA | 19,179,054.01 |
| 101000 | ED | WA | 201911 | ED.WA.370121 | 370121 | ED | WA | 29,699,852.98 |
| 101000 | GD | WA | 201912 | GD.WA.381121 | 381121 | GD | WA | |
| 182332 | GD | WA | 201912 | GD.WA.381121 | 381121 | GD | WA | |
| 101000 | GD | WA | 201903 | GD.WA.381121 | 381121 | GD | WA | 5,225,870.85 |
| 101000 | GD | WA | 202004 | GD.WA.381121 | 381121 | GD | WA | 19,788,783.12 |

| | | | | | | | | |
|--------|----|----|--------|--------------|--------|----|----|---------------|
| 101000 | GD | WA | 201908 | GD.WA.381121 | 381121 | GD | WA | 11,379,896.31 |
| 101000 | GD | WA | 201911 | GD.WA.381121 | 381121 | GD | WA | 13,713,394.42 |
| 101000 | GD | WA | 201904 | GD.WA.381121 | 381121 | GD | WA | 6,984,605.72 |
| 101000 | GD | WA | 201810 | GD.WA.381121 | 381121 | GD | WA | 1,489,961.24 |
| 101000 | GD | WA | 201909 | GD.WA.381121 | 381121 | GD | WA | 12,593,089.97 |
| 101000 | GD | WA | 201912 | GD.WA.381121 | 381121 | GD | WA | 14,614,430.00 |
| 101000 | GD | WA | 202001 | GD.WA.381121 | 381121 | GD | WA | 17,522,301.74 |
| 101000 | GD | WA | 201905 | GD.WA.381121 | 381121 | GD | WA | 7,655,748.88 |
| 101000 | GD | WA | 201811 | GD.WA.381121 | 381121 | GD | WA | 1,608,048.76 |
| 101000 | GD | WA | 201901 | GD.WA.381121 | 381121 | GD | WA | 4,076,143.95 |
| 101000 | GD | WA | 202002 | GD.WA.381121 | 381121 | GD | WA | 18,059,444.29 |
| 101000 | GD | WA | 201906 | GD.WA.381121 | 381121 | GD | WA | 8,561,740.43 |
| 101000 | GD | WA | 201809 | GD.WA.381121 | 381121 | GD | WA | - |
| 101000 | GD | WA | 201812 | GD.WA.381121 | 381121 | GD | WA | 1,715,561.91 |
| 101000 | GD | WA | 201902 | GD.WA.381121 | 381121 | GD | WA | 4,304,262.02 |
| 101000 | GD | WA | 202003 | GD.WA.381121 | 381121 | GD | WA | 18,730,223.11 |
| 101000 | GD | WA | 201907 | GD.WA.381121 | 381121 | GD | WA | 10,876,421.98 |
| 101000 | GD | WA | 201910 | GD.WA.381121 | 381121 | GD | WA | 13,743,348.73 |
| 101000 | GD | WA | 201907 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201910 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201903 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 202004 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201908 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201911 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201904 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201810 | GD.WA.389421 | 389421 | GD | WA | - |
| 101000 | GD | WA | 201909 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201912 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 202001 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201905 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201811 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201901 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 202002 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201906 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201812 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 201902 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | GD | WA | 202003 | GD.WA.389421 | 389421 | GD | WA | 2,368.16 |
| 101000 | CD | AA | 202004 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201903 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201908 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201911 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201904 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201807 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201810 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201909 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201912 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 202001 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201905 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201808 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201811 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |

| | | | | | | | | |
|--------|----|----|--------|--------------|--------|----|----|--------------|
| 101000 | CD | AA | 202002 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201901 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201906 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201809 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201812 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 202003 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201902 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201907 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201910 | CD.AA.391120 | 391120 | CD | AA | 2,637,348.63 |
| 101000 | CD | AA | 201912 | CD.AA.391121 | 391121 | CD | AA | |
| 182332 | CD | AA | 201912 | CD.AA.391121 | 391121 | CD | AA | |
| 101000 | CD | WA | 201912 | CD.WA.391121 | 391121 | CD | WA | |
| 182332 | CD | WA | 201912 | CD.WA.391121 | 391121 | CD | WA | |
| 101000 | CD | AA | 201812 | CD.AA.391121 | 391121 | CD | AA | 57,377.98 |
| 101000 | CD | AA | 202003 | CD.AA.391121 | 391121 | CD | AA | 93,863.21 |
| 101000 | CD | AA | 201902 | CD.AA.391121 | 391121 | CD | AA | 59,663.47 |
| 101000 | CD | AA | 201907 | CD.AA.391121 | 391121 | CD | AA | 77,478.09 |
| 101000 | CD | AA | 201910 | CD.AA.391121 | 391121 | CD | AA | 86,914.90 |
| 101000 | CD | AA | 202004 | CD.AA.391121 | 391121 | CD | AA | 95,908.46 |
| 101000 | CD | AA | 201903 | CD.AA.391121 | 391121 | CD | AA | 60,190.50 |
| 101000 | CD | AA | 201908 | CD.AA.391121 | 391121 | CD | AA | 79,266.08 |
| 101000 | CD | AA | 201911 | CD.AA.391121 | 391121 | CD | AA | 85,985.19 |
| 101000 | CD | AA | 201904 | CD.AA.391121 | 391121 | CD | AA | 65,916.68 |
| 101000 | CD | AA | 201810 | CD.AA.391121 | 391121 | CD | AA | - |
| 101000 | CD | AA | 201909 | CD.AA.391121 | 391121 | CD | AA | 81,820.62 |
| 101000 | CD | AA | 201912 | CD.AA.391121 | 391121 | CD | AA | 88,989.96 |
| 101000 | CD | AA | 202001 | CD.AA.391121 | 391121 | CD | AA | 90,942.50 |
| 101000 | CD | AA | 201905 | CD.AA.391121 | 391121 | CD | AA | 66,721.18 |
| 101000 | CD | AA | 201811 | CD.AA.391121 | 391121 | CD | AA | 56,954.94 |
| 101000 | CD | AA | 202002 | CD.AA.391121 | 391121 | CD | AA | 91,632.12 |
| 101000 | CD | AA | 201901 | CD.AA.391121 | 391121 | CD | AA | 59,663.47 |
| 101000 | CD | AA | 201906 | CD.AA.391121 | 391121 | CD | AA | 76,110.92 |
| 101000 | CD | WA | 201906 | CD.WA.391121 | 391121 | CD | WA | 4,325,319.89 |
| 101000 | CD | WA | 201809 | CD.WA.391121 | 391121 | CD | WA | - |
| 101000 | CD | WA | 201812 | CD.WA.391121 | 391121 | CD | WA | 4,314,038.49 |
| 182332 | CD | WA | 202002 | CD.WA.391121 | 391121 | CD | WA | 8,956.79 |
| 101000 | CD | WA | 202003 | CD.WA.391121 | 391121 | CD | WA | 4,854,748.37 |
| 101000 | CD | WA | 201902 | CD.WA.391121 | 391121 | CD | WA | 4,325,319.83 |
| 101000 | CD | WA | 201907 | CD.WA.391121 | 391121 | CD | WA | 4,325,319.89 |
| 101000 | CD | WA | 201910 | CD.WA.391121 | 391121 | CD | WA | 4,325,319.89 |
| 182332 | CD | WA | 202003 | CD.WA.391121 | 391121 | CD | WA | 8,956.79 |
| 101000 | CD | WA | 202004 | CD.WA.391121 | 391121 | CD | WA | 4,854,747.35 |
| 101000 | CD | WA | 201903 | CD.WA.391121 | 391121 | CD | WA | 4,325,319.83 |
| 101000 | CD | WA | 201908 | CD.WA.391121 | 391121 | CD | WA | 4,325,319.89 |
| 101000 | CD | WA | 201911 | CD.WA.391121 | 391121 | CD | WA | 4,325,319.89 |
| 182332 | CD | WA | 202004 | CD.WA.391121 | 391121 | CD | WA | 8,956.79 |
| 101000 | CD | WA | 201904 | CD.WA.391121 | 391121 | CD | WA | 4,325,319.89 |
| 101000 | CD | WA | 201810 | CD.WA.391121 | 391121 | CD | WA | 4,070,443.85 |
| 101000 | CD | WA | 201909 | CD.WA.391121 | 391121 | CD | WA | 4,325,319.89 |
| 101000 | CD | WA | 201912 | CD.WA.391121 | 391121 | CD | WA | 4,325,319.89 |

| | | | | | | | | |
|--------|----|----|--------|--------------|--------|----|----|--------------|
| 101000 | CD | WA | 202001 | CD.WA.391121 | 391121 | CD | WA | 4,854,412.23 |
| 182332 | CD | WA | 201912 | CD.WA.391121 | 391121 | CD | WA | - |
| 101000 | CD | WA | 201905 | CD.WA.391121 | 391121 | CD | WA | 4,325,319.89 |
| 101000 | CD | WA | 201811 | CD.WA.391121 | 391121 | CD | WA | 4,199,529.90 |
| 182332 | CD | WA | 202001 | CD.WA.391121 | 391121 | CD | WA | 8,956.79 |
| 101000 | CD | WA | 202002 | CD.WA.391121 | 391121 | CD | WA | 4,854,544.38 |
| 101000 | CD | WA | 201901 | CD.WA.391121 | 391121 | CD | WA | 4,324,832.13 |
| 182332 | ED | WA | 202003 | ED.WA.391121 | 391121 | ED | WA | 117.93 |
| 101000 | ED | WA | 202002 | ED.WA.391121 | 391121 | ED | WA | 23,696.01 |
| 101000 | ED | WA | 201911 | ED.WA.391121 | 391121 | ED | WA | - |
| 101000 | ED | WA | 202003 | ED.WA.391121 | 391121 | ED | WA | 27,452.26 |
| 182332 | ED | WA | 202004 | ED.WA.391121 | 391121 | ED | WA | 117.93 |
| 182332 | ED | WA | 201911 | ED.WA.391121 | 391121 | ED | WA | - |
| 101000 | ED | WA | 201912 | ED.WA.391121 | 391121 | ED | WA | 10,710.05 |
| 182332 | ED | WA | 201912 | ED.WA.391121 | 391121 | ED | WA | 63.18 |
| 182332 | ED | WA | 202001 | ED.WA.391121 | 391121 | ED | WA | 117.93 |
| 101000 | ED | WA | 202001 | ED.WA.391121 | 391121 | ED | WA | 22,831.50 |
| 101000 | ED | WA | 202004 | ED.WA.391121 | 391121 | ED | WA | 29,029.44 |
| 182332 | ED | WA | 202002 | ED.WA.391121 | 391121 | ED | WA | 117.93 |
| 101000 | ED | WA | 201912 | ED.WA.395121 | 395121 | ED | WA | |
| 182332 | ED | WA | 201912 | ED.WA.395121 | 395121 | ED | WA | |
| 101000 | GD | WA | 201912 | GD.WA.395121 | 395121 | GD | WA | |
| 182332 | GD | WA | 201912 | GD.WA.395121 | 395121 | GD | WA | |
| 101000 | ED | WA | 201810 | ED.WA.395121 | 395121 | ED | WA | 109,995.69 |
| 101000 | ED | WA | 201904 | ED.WA.395121 | 395121 | ED | WA | 135,369.05 |
| 101000 | ED | WA | 201912 | ED.WA.395121 | 395121 | ED | WA | 207,803.82 |
| 101000 | ED | WA | 201909 | ED.WA.395121 | 395121 | ED | WA | 170,213.12 |
| 101000 | ED | WA | 202001 | ED.WA.395121 | 395121 | ED | WA | 216,583.66 |
| 101000 | ED | WA | 201811 | ED.WA.395121 | 395121 | ED | WA | 134,411.50 |
| 101000 | ED | WA | 201905 | ED.WA.395121 | 395121 | ED | WA | 135,369.05 |
| 101000 | ED | WA | 202002 | ED.WA.395121 | 395121 | ED | WA | 216,543.80 |
| 101000 | ED | WA | 201901 | ED.WA.395121 | 395121 | ED | WA | 134,411.50 |
| 101000 | ED | WA | 201812 | ED.WA.395121 | 395121 | ED | WA | 134,411.50 |
| 101000 | ED | WA | 201906 | ED.WA.395121 | 395121 | ED | WA | 147,466.71 |
| 101000 | ED | WA | 201809 | ED.WA.395121 | 395121 | ED | WA | - |
| 101000 | ED | WA | 202003 | ED.WA.395121 | 395121 | ED | WA | 233,286.84 |
| 101000 | ED | WA | 201902 | ED.WA.395121 | 395121 | ED | WA | 134,411.50 |
| 101000 | ED | WA | 201910 | ED.WA.395121 | 395121 | ED | WA | 173,118.98 |
| 101000 | ED | WA | 201907 | ED.WA.395121 | 395121 | ED | WA | 157,836.83 |
| 101000 | ED | WA | 202004 | ED.WA.395121 | 395121 | ED | WA | 236,845.88 |
| 101000 | ED | WA | 201903 | ED.WA.395121 | 395121 | ED | WA | 134,411.50 |
| 101000 | ED | WA | 201911 | ED.WA.395121 | 395121 | ED | WA | 186,811.25 |
| 101000 | ED | WA | 201908 | ED.WA.395121 | 395121 | ED | WA | 164,482.50 |
| 101000 | GD | WA | 202001 | GD.WA.395121 | 395121 | GD | WA | 35,070.09 |
| 101000 | GD | WA | 201905 | GD.WA.395121 | 395121 | GD | WA | 29,069.29 |
| 101000 | GD | WA | 201811 | GD.WA.395121 | 395121 | GD | WA | 28,759.98 |
| 101000 | GD | WA | 201901 | GD.WA.395121 | 395121 | GD | WA | 28,759.98 |
| 101000 | GD | WA | 202002 | GD.WA.395121 | 395121 | GD | WA | 35,070.09 |
| 101000 | GD | WA | 201906 | GD.WA.395121 | 395121 | GD | WA | 29,069.29 |
| 101000 | GD | WA | 201812 | GD.WA.395121 | 395121 | GD | WA | 28,759.98 |

| | | | | | | | | |
|--------|----|----|--------|--------------|--------|----|----|--------------|
| 101000 | GD | WA | 201902 | GD.WA.395121 | 395121 | GD | WA | 28,759.98 |
| 101000 | GD | WA | 202003 | GD.WA.395121 | 395121 | GD | WA | 39,735.04 |
| 101000 | GD | WA | 201907 | GD.WA.395121 | 395121 | GD | WA | 30,390.43 |
| 101000 | GD | WA | 201910 | GD.WA.395121 | 395121 | GD | WA | 35,070.09 |
| 101000 | GD | WA | 201903 | GD.WA.395121 | 395121 | GD | WA | 28,759.98 |
| 101000 | GD | WA | 202004 | GD.WA.395121 | 395121 | GD | WA | 40,569.25 |
| 101000 | GD | WA | 201908 | GD.WA.395121 | 395121 | GD | WA | 30,377.16 |
| 101000 | GD | WA | 201911 | GD.WA.395121 | 395121 | GD | WA | 35,070.09 |
| 101000 | GD | WA | 201904 | GD.WA.395121 | 395121 | GD | WA | 29,069.29 |
| 101000 | GD | WA | 201810 | GD.WA.395121 | 395121 | GD | WA | - |
| 101000 | GD | WA | 201909 | GD.WA.395121 | 395121 | GD | WA | 30,377.16 |
| 101000 | GD | WA | 201912 | GD.WA.395121 | 395121 | GD | WA | 35,070.09 |
| 101000 | CD | WA | 201912 | CD.WA.397121 | 397121 | CD | WA | |
| 182332 | CD | WA | 201912 | CD.WA.397121 | 397121 | CD | WA | |
| 101000 | CD | WA | 201906 | CD.WA.397121 | 397121 | CD | WA | 4,109,433.15 |
| 101000 | CD | WA | 201812 | CD.WA.397121 | 397121 | CD | WA | 2,783,501.83 |
| 182332 | CD | WA | 202002 | CD.WA.397121 | 397121 | CD | WA | - |
| 101000 | CD | WA | 201902 | CD.WA.397121 | 397121 | CD | WA | 3,101,698.55 |
| 101000 | CD | WA | 202003 | CD.WA.397121 | 397121 | CD | WA | 6,463,253.03 |
| 101000 | CD | WA | 201907 | CD.WA.397121 | 397121 | CD | WA | 4,509,928.34 |
| 101000 | CD | WA | 201910 | CD.WA.397121 | 397121 | CD | WA | 5,323,462.78 |
| 182332 | CD | WA | 202003 | CD.WA.397121 | 397121 | CD | WA | 347.45 |
| 101000 | CD | WA | 201903 | CD.WA.397121 | 397121 | CD | WA | 3,112,384.09 |
| 101000 | CD | WA | 202004 | CD.WA.397121 | 397121 | CD | WA | 6,506,306.99 |
| 101000 | CD | WA | 201908 | CD.WA.397121 | 397121 | CD | WA | 4,824,077.28 |
| 101000 | CD | WA | 201911 | CD.WA.397121 | 397121 | CD | WA | 5,438,040.65 |
| 182332 | CD | WA | 202004 | CD.WA.397121 | 397121 | CD | WA | 347.45 |
| 101000 | CD | WA | 201904 | CD.WA.397121 | 397121 | CD | WA | 3,420,735.07 |
| 101000 | CD | WA | 201810 | CD.WA.397121 | 397121 | CD | WA | - |
| 101000 | CD | WA | 201909 | CD.WA.397121 | 397121 | CD | WA | 5,177,107.27 |
| 101000 | CD | WA | 201912 | CD.WA.397121 | 397121 | CD | WA | 5,707,899.96 |
| 101000 | CD | WA | 202001 | CD.WA.397121 | 397121 | CD | WA | 5,892,884.87 |
| 101000 | CD | WA | 201905 | CD.WA.397121 | 397121 | CD | WA | 3,676,260.15 |
| 101000 | CD | WA | 201811 | CD.WA.397121 | 397121 | CD | WA | 2,582,431.81 |
| 101000 | CD | WA | 201901 | CD.WA.397121 | 397121 | CD | WA | 3,004,071.87 |
| 101000 | CD | WA | 202002 | CD.WA.397121 | 397121 | CD | WA | 6,130,500.26 |
| 101000 | GD | WA | 201908 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201911 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201904 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201810 | GD.WA.397121 | 397121 | GD | WA | - |
| 101000 | GD | WA | 201909 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201912 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 202001 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201905 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201811 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 202002 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201901 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201907 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201906 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201812 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |

| | | | | | | | | |
|--------|----|----|--------|--------------|--------|----|----|-----------|
| 101000 | GD | WA | 202003 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201902 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201910 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 202004 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |
| 101000 | GD | WA | 201903 | GD.WA.397121 | 397121 | GD | WA | 19,942.47 |

| | | | | | | |
|------------|-------------|--------------|---|---------------|---|---|
| - | - | - | - | 1,139.31 | - | - |
| - | - | - | - | - | - | - |
| - | - | 288.48 | - | 1,704.39 | - | - |
| - | - | 9,563.26 | - | 66,181.29 | - | - |
| - | - | 111.03 | - | (774.74) | - | - |
| - | - | 532.30 | - | 1,489.98 | - | - |
| - | - | 324.74 | - | 690.24 | - | - |
| - | - | 9,918.68 | - | 60,374.77 | - | - |
| - | - | 901.84 | - | 2,503.98 | - | - |
| - | - | 192.80 | - | 2,128.79 | - | - |
| 531.41 | 917.57 | 2,325.65 | - | 47,462.46 | - | - |
| - | - | 8,832.06 | - | 17,222.14 | - | - |
| - | - | 270.40 | - | 1,627.13 | - | - |
| - | - | - | - | - | - | - |
| - | - | 58.38 | - | 4,245.24 | - | - |
| - | - | 285.02 | - | 574.69 | - | - |
| 4,109.04 | 7,075.08 | 119,202.33 | - | 790,571.54 | - | - |
| - | - | 4,168.61 | - | 27,444.60 | - | - |
| - | - | - | - | - | - | - |
| - | - | 232.46 | - | 1,859.25 | - | - |
| - | - | 11,979.54 | - | 29,480.91 | - | - |
| - | - | 11,339.49 | - | 243,458.51 | - | - |
| - | - | - | - | (3,531.99) | - | - |
| - | - | - | - | 13,397.56 | - | - |
| 50,288.37 | 87,447.40 | 224,158.60 | - | 1,204,110.00 | - | - |
| - | - | 2,197.77 | - | 38,300.06 | - | - |
| 374,221.45 | 652,043.75 | 1,240,813.56 | - | 14,443,514.49 | - | - |
| - | - | - | - | - | - | - |
| (9,484.01) | (12,053.33) | (178,041.03) | - | (460,070.35) | - | - |
| 6,466.23 | 10,610.94 | 410,001.79 | - | 1,553,181.63 | - | - |
| - | - | - | - | - | - | - |
| - | - | 38.36 | - | 84.83 | - | - |
| - | - | - | - | (3,905.84) | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | (3,441.79) | - | - |
| - | - | - | - | - | - | - |
| 9,439.41 | 16,003.76 | 239,110.87 | - | 797,575.44 | - | - |
| - | - | - | - | 31.28 | - | - |
| - | - | 277.56 | - | 4,389.52 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 64,167.29 | - | 458,047.41 | - | - |
| - | - | - | - | - | - | - |
| - | - | 31,506.31 | - | 67,011.93 | - | - |
| 1,240.09 | (5,114.39) | 17,839.61 | - | 189,347.14 | - | - |
| - | - | - | - | - | - | - |
| - | - | 80.92 | - | 48.78 | - | - |
| - | - | 824.42 | - | 10,093.75 | - | - |
| - | - | - | - | - | - | - |
| - | - | 11,141.50 | - | 406,320.94 | - | - |

| | | | | | | |
|-----------|------------|-------------|---|--------------|---|---|
| - | - | - | - | 9,277.35 | - | - |
| 1,000.64 | (7,699.42) | 5,525.13 | - | 123,516.44 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 75.32 | - | - |
| - | - | - | - | - | - | - |
| 2,816.63 | 1,594.64 | 71,450.43 | - | 364,142.17 | - | - |
| - | - | 8,967.29 | - | 53,624.35 | - | - |
| - | - | - | - | - | - | - |
| - | - | 7,646.70 | - | 29,393.42 | - | - |
| - | - | - | - | 2,148.20 | - | - |
| (266.89) | (1,594.64) | 10,035.45 | - | 412,129.68 | - | - |
| - | - | - | - | 1,861.53 | - | - |
| - | - | - | - | - | - | - |
| - | - | 1,357.84 | - | 3,234.87 | - | - |
| - | - | 8,070.22 | - | 127,712.39 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 56,361.85 | - | 269,223.37 | - | - |
| - | - | 300,310.28 | - | 1,018,782.80 | - | - |
| - | - | - | - | - | - | - |
| 178.19 | 100.89 | 186,142.53 | - | 2,746,925.58 | - | - |
| (16.88) | (100.89) | 140,681.43 | - | 4,264,058.58 | - | - |
| - | - | - | - | 135.67 | - | - |
| - | - | 177,903.61 | - | 2,393,355.00 | - | - |
| - | - | 223,192.63 | - | 3,433,706.76 | - | - |
| - | - | 42,622.78 | - | 121,907.56 | - | - |
| - | - | - | - | 117.77 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 179,966.06 | - | 1,720,342.18 | - | - |
| - | - | 205,688.24 | - | 2,751,247.51 | - | - |
| - | - | 68,687.79 | - | 1,132,264.77 | - | - |
| 45,784.78 | 79,795.23 | 456,895.93 | - | 2,304,449.25 | - | - |
| - | - | 215,573.62 | - | 2,975,224.12 | - | - |
| - | - | - | - | - | - | - |
| - | - | (65,342.28) | - | 1,926,994.25 | - | - |
| - | - | 183,865.63 | - | 3,182,818.55 | - | - |
| - | - | 134,146.51 | - | 1,484,406.74 | - | - |
| - | - | 302,377.80 | - | 4,167,321.82 | - | - |
| - | - | 153,674.50 | - | 2,791,752.21 | - | - |
| - | - | 104,716.40 | - | 638,752.25 | - | - |
| - | - | - | - | - | - | - |
| - | - | 245,663.15 | - | 3,606,551.57 | - | - |
| - | - | 203,103.38 | - | 2,818,962.19 | - | - |
| - | - | - | - | - | - | - |
| - | - | 119,261.24 | - | 1,758,734.87 | - | - |
| - | - | 43,750.44 | - | 124,760.55 | - | - |

| | | | | | | |
|--------|---------|----------|---|------------|---|---|
| - | - | 219.18 | - | 132.15 | - | - |
| - | - | - | - | 8,956.79 | - | - |
| - | - | - | - | - | - | - |
| - | - | 3,139.87 | - | 114,508.59 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 203.99 | - | - |
| - | - | 868.91 | - | 487.70 | - | - |
| - | - | - | - | - | - | - |
| - | - | 237.36 | - | 3,756.25 | - | - |
| 82.84 | 46.90 | 2,101.48 | - | 10,710.05 | - | - |
| - | - | 263.74 | - | 1,577.18 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 63.18 | - | - |
| (7.85) | (46.90) | 295.16 | - | 12,121.45 | - | - |
| - | - | - | - | 54.75 | - | - |
| - | - | - | - | - | - | - |
| - | - | 224.90 | - | 864.51 | - | - |
| - | - | 39.94 | - | 95.15 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 512.91 | 888.66 | 1,922.77 | - | 24,415.81 | - | - |
| - | - | - | - | - | - | - |
| - | - | 605.77 | - | 8,779.84 | - | - |
| - | - | 208.71 | - | 2,905.86 | - | - |
| - | - | (2.65) | - | (39.86) | - | - |
| - | - | - | - | - | - | - |
| - | - | 821.36 | - | 12,097.66 | - | - |
| - | - | 1,114.77 | - | 16,743.04 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 704.05 | - | 10,370.12 | - | - |
| - | - | 6,175.22 | - | 109,995.69 | - | - |
| - | - | 233.97 | - | 3,559.04 | - | - |
| - | - | - | - | - | - | - |
| - | - | 1,204.13 | - | 13,692.27 | - | - |
| - | - | 480.07 | - | 6,645.67 | - | - |
| - | - | 141.92 | - | 2,208.82 | - | - |
| - | - | 72.45 | - | 957.55 | - | - |
| - | - | 1,561.83 | - | 20,992.57 | - | - |
| - | - | 413.95 | - | 5,730.62 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | 310.61 | - | 4,664.95 | - | - |
| - | - | 89.70 | - | 1,321.14 | - | - |
| - | - | - | - | - | - | - |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |

| | | | | | | |
|---|----------------|---------------|---------|---------|------------|------------|
| - | - | 2,596,673.89 | 0.48832 | 0.14891 | 1,267,451 | 556 |
| - | - | 1,313,338.36 | 0.48832 | 0.14891 | 641,329 | - |
| - | - | 1,393,262.17 | 0.48832 | 0.14891 | 679,525 | 832 |
| - | - | 2,490,493.07 | 0.48832 | 0.14891 | 1,183,840 | 32,318 |
| - | - | 1,384,992.73 | 0.48832 | 0.14891 | 676,698 | (378) |
| - | - | 2,598,163.87 | 0.48832 | 0.14891 | 1,268,008 | 728 |
| - | - | 1,393,952.41 | 0.48832 | 0.14891 | 680,358 | 337 |
| - | - | 2,550,867.84 | 0.48832 | 0.14891 | 1,216,158 | 29,482 |
| - | - | 1,387,496.71 | 0.48832 | 0.14891 | 676,320 | 1,223 |
| - | (1,218,770.43) | 1,381,522.23 | 0.48832 | 0.14891 | 1,268,735 | 1,040 |
| - | - | 1,360,800.82 | 0.48832 | 0.14891 | 641,329 | 23,177 |
| - | - | 2,568,089.98 | 0.48832 | 0.14891 | 1,245,640 | 8,410 |
| - | - | 1,389,123.84 | 0.48832 | 0.14891 | 677,542 | 795 |
| - | - | 1,313,338.36 | 0.48832 | 0.14891 | 641,329 | - |
| - | - | 1,385,767.47 | 0.48832 | 0.14891 | 674,625 | 2,073 |
| - | - | 1,389,698.53 | 0.48832 | 0.14891 | 678,337 | 281 |
| - | - | 2,151,372.36 | 0.48832 | 0.14891 | 664,506 | 386,052 |
| - | - | 2,595,534.58 | 0.48832 | 0.14891 | 1,254,050 | 13,402 |
| - | - | 1,313,338.36 | 0.48832 | 0.14891 | 641,329 | - |
| - | - | 1,391,557.78 | 0.48832 | 0.14891 | 678,618 | 908 |
| - | - | 2,424,311.78 | 0.48832 | 0.14891 | 1,169,444 | 14,396 |
| - | - | 2,394,830.87 | 0.48832 | 0.14891 | 1,050,558 | 118,886 |
| - | - | 9,865.57 | 0.77874 | 0.22126 | 10,433 | (2,751) |
| - | - | 13,397.56 | 0.77874 | 0.22126 | - | 10,433 |
| - | - | 16,550,292.90 | 0.77874 | 0.22126 | 11,950,686 | 937,689 |
| - | - | 15,346,182.90 | 0.77874 | 0.22126 | 11,920,861 | 29,826 |
| - | - | 14,443,514.49 | 0.77874 | 0.22126 | - | 11,247,742 |
| - | - | 15,701.13 | 0.77874 | 0.22126 | 12,227 | - |
| - | - | 18,835,578.61 | 0.77874 | 0.22126 | 15,026,294 | (358,275) |
| - | - | 18,103,474.53 | 0.77874 | 0.22126 | 12,888,375 | 1,209,525 |
| - | - | 19,106,146.44 | 0.77874 | 0.22126 | 14,878,720 | - |
| - | - | 19,101,756.92 | 0.77874 | 0.22126 | 14,875,236 | 66 |
| - | - | 11,795.29 | 0.77874 | 0.22126 | 12,227 | (3,042) |
| - | - | 18,835,578.61 | 0.77874 | 0.22126 | 14,668,018 | - |
| - | - | 6,423.78 | 0.77874 | 0.22126 | 7,683 | (2,680) |
| - | - | 6,423.78 | 0.77874 | 0.22126 | 5,002 | - |
| - | - | 18,901,049.97 | 0.77874 | 0.22126 | 14,097,900 | 621,104 |
| - | - | 19,106,177.72 | 0.77874 | 0.22126 | 14,878,720 | 24 |
| - | - | 19,106,146.44 | 0.77874 | 0.22126 | 14,875,302 | 3,418 |
| - | - | 11,795.29 | 0.77874 | 0.22126 | 9,185 | - |
| - | - | 6,423.78 | 0.77874 | 0.22126 | 5,002 | - |
| - | - | 14,901,561.90 | 0.77874 | 0.22126 | 11,247,742 | 356,700 |
| - | - | 6,423.78 | 0.77874 | 0.22126 | 5,002 | - |
| - | - | 18,968,061.90 | 0.77874 | 0.22126 | 14,719,004 | 52,185 |
| - | - | 19,295,524.86 | 0.77874 | 0.22126 | 14,878,745 | 147,452 |
| - | - | 19,106,146.44 | 0.77874 | 0.22126 | 14,878,720 | - |
| - | - | 19,295,573.64 | 0.77874 | 0.22126 | 15,026,197 | 38 |
| - | - | 19,101,672.09 | 0.77874 | 0.22126 | 14,867,376 | 7,860 |
| - | - | 6,423.78 | 0.77874 | 0.22126 | 5,002 | - |
| - | - | 15,307,882.84 | 0.77874 | 0.22126 | 11,604,442 | 316,418 |

| | | | | | | |
|---|-------------|---------------|---------|---------|------------|-----------|
| - | - | 15,701.13 | 0.77874 | 0.22126 | 5,002 | 7,225 |
| - | - | 19,091,578.34 | 0.77874 | 0.22126 | 14,771,189 | 96,187 |
| - | - | 15,701.13 | 0.77874 | 0.22126 | 12,227 | - |
| - | - | 19,295,648.96 | 0.77874 | 0.22126 | 15,026,235 | 59 |
| - | - | 4,009.73 | 100% | | 4,010 | - |
| - | - | 364,142.17 | 100% | | - | 364,142 |
| - | - | 987,002.01 | 100% | | 933,378 | 53,624 |
| - | - | 4,009.73 | 100% | | 4,010 | - |
| - | - | 805,665.27 | 100% | | 776,272 | 29,393 |
| - | - | 2,148.20 | 100% | | - | 2,148 |
| - | - | 776,271.85 | 100% | | 364,142 | 412,130 |
| - | - | 4,009.73 | 100% | | 2,148 | 1,862 |
| - | - | 4,009.73 | 100% | | 4,010 | - |
| - | - | 990,236.88 | 100% | | 987,002 | 3,235 |
| - | - | 933,377.66 | 100% | | 805,665 | 127,712 |
| - | - | 4,009.73 | 100% | | 4,010 | - |
| | (44,657.76) | (44,657.76) | 100% | | - | - |
| | 44,657.76 | 44,657.76 | 100% | | - | - |
| - | - | 253.44 | 100% | | 253 | - |
| - | - | 13,128,675.74 | 100% | | 12,859,452 | 269,223 |
| - | - | 3,323,232.05 | 100% | | 2,304,449 | 1,018,783 |
| - | - | 135.67 | 100% | | 136 | - |
| - | - | 25,532,531.16 | 100% | | 22,785,606 | 2,746,926 |
| - | - | 36,782,873.75 | 100% | | 32,518,815 | 4,264,059 |
| - | - | 135.67 | 100% | | - | 136 |
| - | - | 39,176,228.75 | 100% | | 36,782,874 | 2,393,355 |
| - | - | 16,562,382.50 | 100% | | 13,128,676 | 3,433,707 |
| - | - | 3,445,139.61 | 100% | | 3,323,232 | 121,908 |
| - | - | 253.44 | 100% | | 136 | 118 |
| - | - | 253.44 | 100% | | 253 | - |
| - | - | 253.44 | 100% | | 253 | - |
| - | - | 8,140,705.91 | 100% | | 6,420,364 | 1,720,342 |
| - | - | 41,927,476.26 | 100% | | 39,176,229 | 2,751,248 |
| - | - | 17,694,647.27 | 100% | | 16,562,383 | 1,132,265 |
| - | - | 2,304,449.25 | 100% | | - | 2,304,449 |
| - | - | 6,420,363.73 | 100% | | 3,445,140 | 2,975,224 |
| - | - | 253.44 | 100% | | 253 | - |
| - | - | 10,067,700.16 | 100% | | 8,140,706 | 1,926,994 |
| - | - | 45,110,294.81 | 100% | | 41,927,476 | 3,182,819 |
| - | - | 19,179,054.01 | 100% | | 17,694,647 | 1,484,407 |
| - | - | 29,699,852.98 | 100% | | 25,532,531 | 4,167,322 |
| - | - | 12,859,452.37 | 100% | | 10,067,700 | 2,791,752 |
| - | - | 45,749,047.06 | 100% | | 45,110,295 | 638,752 |
| - | - | 135.67 | 100% | | 136 | - |
| - | - | 22,785,605.58 | 100% | | 19,179,054 | 3,606,552 |
| - | - | 32,518,815.17 | 100% | | 29,699,853 | 2,818,962 |
| | (42,309.84) | (42,309.84) | | 100% | - | - |
| | 42,309.84 | 42,309.84 | | 100% | - | - |
| - | - | 6,984,605.72 | | 100% | - | - |
| - | - | 19,913,543.67 | | 100% | - | - |

| | | | | | | |
|---|-------------|--------------|---------|---------|-----------|-----------|
| - | - | 2,637,348.63 | 0.48832 | 0.14891 | 1,287,870 | - |
| - | - | 2,637,348.63 | 0.48832 | 0.14891 | 1,287,870 | - |
| - | - | 2,637,348.63 | 0.48832 | 0.14891 | 1,287,870 | - |
| - | - | 2,637,348.63 | 0.48832 | 0.14891 | 1,287,870 | - |
| - | - | 2,637,348.63 | 0.48832 | 0.14891 | 1,287,870 | - |
| - | - | 2,637,348.63 | 0.48832 | 0.14891 | 1,287,870 | - |
| - | - | 2,637,348.63 | 0.48832 | 0.14891 | 1,287,870 | - |
| - | - | 2,637,348.63 | 0.48832 | 0.14891 | 1,287,870 | - |
| - | - | 2,637,348.63 | 0.48832 | 0.14891 | 1,287,870 | - |
| - | - | 2,637,348.63 | 0.48832 | 0.14891 | 1,287,870 | - |
| | (136.58) | (136.58) | 0.48832 | 0.14891 | - | - |
| | 136.58 | 136.58 | 0.48832 | 0.14891 | - | - |
| | (97,547.61) | (97,547.61) | 0.77874 | 0.22126 | - | - |
| | 97,547.61 | 97,547.61 | 0.77874 | 0.22126 | - | - |
| - | - | 59,663.47 | 0.48832 | 0.14891 | 28,019 | 1,116 |
| - | - | 95,908.46 | 0.48832 | 0.14891 | 45,835 | 999 |
| - | - | 60,190.50 | 0.48832 | 0.14891 | 29,135 | 257 |
| - | - | 79,266.08 | 0.48832 | 0.14891 | 37,834 | 873 |
| - | - | 85,985.19 | 0.48832 | 0.14891 | 42,442 | (454) |
| - | - | 96,736.74 | 0.48832 | 0.14891 | 46,834 | 404 |
| - | - | 65,916.68 | 0.48832 | 0.14891 | 29,392 | 2,796 |
| - | - | 81,820.62 | 0.48832 | 0.14891 | 38,707 | 1,247 |
| - | - | 88,989.96 | 0.48832 | 0.14891 | 41,988 | 1,467 |
| - | - | 66,721.18 | 0.48832 | 0.14891 | 32,188 | 393 |
| - | - | 56,954.94 | 0.48832 | 0.14891 | - | 27,812 |
| - | - | 86,914.90 | 0.48832 | 0.14891 | 39,955 | 2,488 |
| - | - | 90,942.50 | 0.48832 | 0.14891 | 43,456 | 953 |
| - | - | 91,632.12 | 0.48832 | 0.14891 | 44,409 | 337 |
| - | - | 76,110.92 | 0.48832 | 0.14891 | 32,581 | 4,585 |
| - | - | 57,377.98 | 0.48832 | 0.14891 | 27,812 | 207 |
| - | - | 93,863.21 | 0.48832 | 0.14891 | 44,746 | 1,089 |
| - | - | 59,663.47 | 0.48832 | 0.14891 | 29,135 | - |
| - | - | 77,478.09 | 0.48832 | 0.14891 | 37,166 | 668 |
| - | - | 4,325,319.89 | 0.77874 | 0.22126 | 3,368,300 | - |
| - | - | 4,070,443.85 | 0.77874 | 0.22126 | - | 3,169,817 |
| - | - | 4,324,832.13 | 0.77874 | 0.22126 | 3,359,514 | 8,405 |
| - | - | 8,956.79 | 0.77874 | 0.22126 | 6,975 | - |
| - | - | 4,854,747.35 | 0.77874 | 0.22126 | 3,780,587 | (1) |
| - | - | 4,325,319.83 | 0.77874 | 0.22126 | 3,368,300 | - |
| - | - | 4,325,319.89 | 0.77874 | 0.22126 | 3,368,300 | - |
| - | - | 4,325,319.89 | 0.77874 | 0.22126 | 3,368,300 | - |
| - | - | 8,956.79 | 0.77874 | 0.22126 | 6,975 | - |
| - | - | 4,854,747.35 | 0.77874 | 0.22126 | 3,780,586 | - |
| - | - | 4,325,319.89 | 0.77874 | 0.22126 | 3,368,300 | 0 |
| - | - | 4,325,319.89 | 0.77874 | 0.22126 | 3,368,300 | - |
| - | - | 4,325,319.89 | 0.77874 | 0.22126 | 3,368,300 | - |
| - | - | 8,956.79 | 0.77874 | 0.22126 | 6,975 | - |
| - | - | 4,325,319.89 | 0.77874 | 0.22126 | 3,368,300 | - |
| - | - | 4,199,529.90 | 0.77874 | 0.22126 | 3,169,817 | 100,524 |
| - | - | 4,325,319.89 | 0.77874 | 0.22126 | 3,368,300 | - |
| - | - | 4,854,412.23 | 0.77874 | 0.22126 | 3,368,300 | 412,025 |

| | | | | | | |
|---|----------|--------------|---------|---------|-----------|---------|
| - | - | 4,854,544.38 | 0.77874 | 0.22126 | 3,780,325 | 103 |
| - | - | 8,956.79 | 0.77874 | 0.22126 | - | 6,975 |
| - | - | 4,325,319.89 | 0.77874 | 0.22126 | 3,368,300 | - |
| - | - | 4,314,038.49 | 0.77874 | 0.22126 | 3,270,342 | 89,172 |
| - | - | 8,956.79 | 0.77874 | 0.22126 | 6,975 | - |
| - | - | 4,854,748.37 | 0.77874 | 0.22126 | 3,780,428 | 159 |
| - | - | 4,325,319.83 | 0.77874 | 0.22126 | 3,367,920 | 380 |
| - | - | 117.93 | 100% | | 118 | - |
| - | - | 27,452.26 | 100% | | 23,696 | 3,756 |
| - | - | 10,710.05 | 100% | | - | 10,710 |
| - | - | 29,029.44 | 100% | | 27,452 | 1,577 |
| - | - | 117.93 | 100% | | 118 | - |
| - | - | 63.18 | 100% | | - | 63 |
| - | - | 22,831.50 | 100% | | 10,710 | 12,121 |
| - | - | 117.93 | 100% | | 63 | 55 |
| - | - | 117.93 | 100% | | 118 | - |
| - | - | 23,696.01 | 100% | | 22,832 | 865 |
| - | - | 29,124.59 | 100% | | 29,029 | 95 |
| - | - | 117.93 | 100% | | 118 | - |
| | (216.64) | (216.64) | 100% | | - | - |
| | 216.64 | 216.64 | 100% | | - | - |
| | (420.74) | (420.74) | | 100% | - | - |
| | 420.74 | 420.74 | | 100% | - | - |
| - | - | 134,411.50 | 100% | | 109,996 | 24,416 |
| - | - | 135,369.05 | 100% | | 135,369 | - |
| - | - | 216,583.66 | 100% | | 207,804 | 8,780 |
| - | - | 173,118.98 | 100% | | 170,213 | 2,906 |
| - | - | 216,543.80 | 100% | | 216,584 | (40) |
| - | - | 134,411.50 | 100% | | 134,412 | - |
| - | - | 147,466.71 | 100% | | 135,369 | 12,098 |
| - | - | 233,286.84 | 100% | | 216,544 | 16,743 |
| - | - | 134,411.50 | 100% | | 134,412 | - |
| - | - | 134,411.50 | 100% | | 134,412 | - |
| - | - | 157,836.83 | 100% | | 147,467 | 10,370 |
| - | - | 109,995.69 | 100% | | - | 109,996 |
| - | - | 236,845.88 | 100% | | 233,287 | 3,559 |
| - | - | 134,411.50 | 100% | | 134,412 | - |
| - | - | 186,811.25 | 100% | | 173,119 | 13,692 |
| - | - | 164,482.50 | 100% | | 157,837 | 6,646 |
| - | - | 239,054.70 | 100% | | 236,846 | 2,209 |
| - | - | 135,369.05 | 100% | | 134,412 | 958 |
| - | - | 207,803.82 | 100% | | 186,811 | 20,993 |
| - | - | 170,213.12 | 100% | | 164,483 | 5,731 |
| - | - | 35,070.09 | | 100% | - | - |
| - | - | 29,069.29 | | 100% | - | - |
| - | - | 28,759.98 | | 100% | - | - |
| - | - | 28,759.98 | | 100% | - | - |
| - | - | 39,735.04 | | 100% | - | - |
| - | - | 30,390.43 | | 100% | - | - |
| - | - | 28,759.98 | | 100% | - | - |

| | | | | | |
|---|---|-----------|------|---|---|
| - | - | 19,942.47 | 100% | - | - |
| - | - | 19,942.47 | 100% | - | - |
| - | - | 19,942.47 | 100% | - | - |
| - | - | 19,942.47 | 100% | - | - |
| - | - | 19,942.47 | 100% | - | - |

| WA E Transfers | WA E Ending Balance | WA G Beginning Balance | WA G Adds | WA G Transfers |
|----------------|---------------------|------------------------|-----------|----------------|
| (618,588) | (618,588) | - | - | (188,634) |
| 618,588 | 618,588 | - | - | 188,634 |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| - | 14,810,506 | 4,516,367 | - | - |
| (56) | (56) | - | - | (17) |
| 56 | 56 | - | - | 17 |
| (144,067) | (144,067) | - | - | (40,933) |
| - | (144,067) | (40,933) | - | - |
| - | (144,067) | (40,933) | - | - |
| - | (144,067) | (40,933) | - | - |
| - | (144,067) | (40,933) | - | - |
| - | (144,067) | (40,933) | - | - |
| - | (144,067) | (40,933) | - | - |
| - | (144,067) | (40,933) | - | - |
| - | (144,067) | (40,933) | - | - |
| - | (144,067) | (40,933) | - | - |
| - | (144,067) | (40,933) | - | - |
| - | (144,067) | (40,933) | - | - |
| (314,880) | (458,947) | (40,933) | - | (89,466) |
| 144,067 | 144,067 | - | - | 40,933 |
| - | 144,067 | 40,933 | - | - |
| - | 144,067 | 40,933 | - | - |
| - | 144,067 | 40,933 | - | - |
| - | 144,067 | 40,933 | - | - |
| - | 144,067 | 40,933 | - | - |
| - | 144,067 | 40,933 | - | - |
| - | 144,067 | 40,933 | - | - |
| - | 144,067 | 40,933 | - | - |
| - | 144,067 | 40,933 | - | - |
| - | 144,067 | 40,933 | - | - |
| - | 144,067 | 40,933 | - | - |
| - | 144,067 | 40,933 | - | - |
| 314,880 | 458,947 | 40,933 | - | 89,466 |

| | | | | |
|-----------|------------|-----------|-----------|-----------|
| - | 1,268,008 | 386,501 | 170 | - |
| - | 641,329 | 195,569 | - | - |
| - | 680,358 | 207,217 | 254 | - |
| - | 1,216,158 | 361,004 | 9,855 | - |
| - | 676,320 | 206,355 | (115) | - |
| - | 1,268,735 | 386,671 | 222 | - |
| - | 680,695 | 207,471 | 103 | - |
| - | 1,245,640 | 370,859 | 8,990 | - |
| - | 677,542 | 206,239 | 373 | - |
| (595,150) | 674,625 | 386,893 | 317 | (181,487) |
| - | 664,506 | 195,569 | 7,068 | - |
| - | 1,254,050 | 379,850 | 2,565 | - |
| - | 678,337 | 206,612 | 242 | - |
| - | 641,329 | 195,569 | - | - |
| - | 676,698 | 205,722 | 632 | - |
| - | 678,618 | 206,854 | 86 | - |
| - | 1,050,558 | 202,637 | 117,724 | - |
| - | 1,267,451 | 382,414 | 4,087 | - |
| - | 641,329 | 195,569 | - | - |
| - | 679,525 | 206,940 | 277 | - |
| - | 1,183,840 | 356,614 | 4,390 | - |
| - | 1,169,444 | 320,361 | 36,253 | - |
| - | 7,683 | 2,964 | (781) | - |
| - | 10,433 | - | 2,964 | - |
| - | 12,888,375 | 3,395,496 | 266,421 | - |
| - | 11,950,686 | 3,387,022 | 8,474 | - |
| - | 11,247,742 | - | 3,195,772 | - |
| - | 12,227 | 3,474 | - | - |
| - | 14,668,018 | 4,269,355 | (101,795) | - |
| - | 14,097,900 | 3,661,918 | 343,657 | - |
| - | 14,878,720 | 4,227,426 | - | - |
| - | 14,875,302 | 4,226,436 | 19 | - |
| - | 9,185 | 3,474 | (864) | - |
| - | 14,668,018 | 4,167,560 | - | - |
| - | 5,002 | 2,183 | (762) | - |
| - | 5,002 | 1,421 | - | - |
| - | 14,719,004 | 4,005,575 | 176,472 | - |
| - | 14,878,745 | 4,227,426 | 7 | - |
| - | 14,878,720 | 4,226,455 | 971 | - |
| - | 9,185 | 2,610 | - | - |
| - | 5,002 | 1,421 | - | - |
| - | 11,604,442 | 3,195,772 | 101,348 | - |
| - | 5,002 | 1,421 | - | - |
| - | 14,771,189 | 4,182,046 | 14,827 | - |
| - | 15,026,197 | 4,227,433 | 41,895 | - |
| - | 14,878,720 | 4,227,426 | - | - |
| - | 15,026,235 | 4,269,328 | 11 | - |
| - | 14,875,236 | 4,224,203 | 2,233 | - |
| - | 5,002 | 1,421 | - | - |
| - | 11,920,861 | 3,297,120 | 89,903 | - |

| | | | | |
|----------|------------|------------|-----------|----------|
| - | 12,227 | 1,421 | 2,053 | - |
| - | 14,867,376 | 4,196,873 | 27,329 | - |
| - | 12,227 | 3,474 | - | - |
| - | 15,026,294 | 4,269,339 | 17 | - |
| - | 4,010 | - | - | - |
| - | 364,142 | - | - | - |
| - | 987,002 | - | - | - |
| - | 4,010 | - | - | - |
| - | 805,665 | - | - | - |
| - | 2,148 | - | - | - |
| - | 776,272 | - | - | - |
| - | 4,010 | - | - | - |
| - | 4,010 | - | - | - |
| - | 990,237 | - | - | - |
| - | 933,378 | - | - | - |
| - | 4,010 | - | - | - |
| (44,658) | (44,658) | - | - | - |
| 44,658 | 44,658 | - | - | - |
| - | 253 | - | - | - |
| - | 13,128,676 | - | - | - |
| - | 3,323,232 | - | - | - |
| - | 136 | - | - | - |
| - | 25,532,531 | - | - | - |
| - | 36,782,874 | - | - | - |
| - | 136 | - | - | - |
| - | 39,176,229 | - | - | - |
| - | 16,562,383 | - | - | - |
| - | 3,445,140 | - | - | - |
| - | 253 | - | - | - |
| - | 253 | - | - | - |
| - | 253 | - | - | - |
| - | 8,140,706 | - | - | - |
| - | 41,927,476 | - | - | - |
| - | 17,694,647 | - | - | - |
| - | 2,304,449 | - | - | - |
| - | 6,420,364 | - | - | - |
| - | 253 | - | - | - |
| - | 10,067,700 | - | - | - |
| - | 45,110,295 | - | - | - |
| - | 19,179,054 | - | - | - |
| - | 29,699,853 | - | - | - |
| - | 12,859,452 | - | - | - |
| - | 45,749,047 | - | - | - |
| - | 136 | - | - | - |
| - | 22,785,606 | - | - | - |
| - | 32,518,815 | - | - | - |
| - | - | - | - | (42,310) |
| - | - | - | - | 42,310 |
| - | - | 5,225,871 | 1,758,735 | - |
| - | - | 19,788,783 | 124,761 | - |

| | | | | |
|----------|-----------|-----------|---------|----------|
| - | 1,287,870 | 392,728 | - | - |
| - | 1,287,870 | 392,728 | - | - |
| - | 1,287,870 | 392,728 | - | - |
| - | 1,287,870 | 392,728 | - | - |
| - | 1,287,870 | 392,728 | - | - |
| - | 1,287,870 | 392,728 | - | - |
| - | 1,287,870 | 392,728 | - | - |
| - | 1,287,870 | 392,728 | - | - |
| - | 1,287,870 | 392,728 | - | - |
| (67) | (67) | - | - | (20) |
| 67 | 67 | - | - | 20 |
| (75,964) | (75,964) | - | - | (21,583) |
| 75,964 | 75,964 | - | - | 21,583 |
| - | 29,135 | 8,544 | 340 | - |
| - | 46,834 | 13,977 | 305 | - |
| - | 29,392 | 8,884 | 78 | - |
| - | 38,707 | 11,537 | 266 | - |
| - | 41,988 | 12,942 | (138) | - |
| - | 47,238 | 14,282 | 123 | - |
| - | 32,188 | 8,963 | 853 | - |
| - | 39,955 | 11,804 | 380 | - |
| - | 43,456 | 12,804 | 447 | - |
| - | 32,581 | 9,816 | 120 | - |
| - | 27,812 | - | 8,481 | - |
| - | 42,442 | 12,184 | 759 | - |
| - | 44,409 | 13,251 | 291 | - |
| - | 44,746 | 13,542 | 103 | - |
| - | 37,166 | 9,935 | 1,398 | - |
| - | 28,019 | 8,481 | 63 | - |
| - | 45,835 | 13,645 | 332 | - |
| - | 29,135 | 8,884 | - | - |
| - | 37,834 | 11,334 | 204 | - |
| - | 3,368,300 | 957,020 | - | - |
| - | 3,169,817 | - | 900,626 | - |
| - | 3,367,920 | 954,524 | 2,388 | - |
| - | 6,975 | 1,982 | - | - |
| - | 3,780,586 | 1,074,162 | (0) | - |
| - | 3,368,300 | 957,020 | - | - |
| - | 3,368,300 | 957,020 | - | - |
| - | 3,368,300 | 957,020 | - | - |
| - | 6,975 | 1,982 | - | - |
| - | 3,780,586 | 1,074,161 | - | - |
| - | 3,368,300 | 957,020 | 0 | - |
| - | 3,368,300 | 957,020 | - | - |
| - | 3,368,300 | 957,020 | - | - |
| - | 6,975 | 1,982 | - | - |
| - | 3,368,300 | 957,020 | - | - |
| - | 3,270,342 | 900,626 | 28,562 | - |
| - | 3,368,300 | 957,020 | - | - |
| - | 3,780,325 | 957,020 | 117,067 | - |

| | | | | |
|-------|-----------|-----------|--------|-------|
| - | 3,780,428 | 1,074,087 | 29 | - |
| - | 6,975 | - | 1,982 | - |
| - | 3,368,300 | 957,020 | - | - |
| - | 3,359,514 | 929,188 | 25,336 | - |
| - | 6,975 | 1,982 | - | - |
| - | 3,780,587 | 1,074,116 | 45 | - |
| - | 3,368,300 | 956,912 | 108 | - |
| - | 118 | - | - | - |
| - | 27,452 | - | - | - |
| - | 10,710 | - | - | - |
| - | 29,029 | - | - | - |
| - | 118 | - | - | - |
| - | 63 | - | - | - |
| - | 22,832 | - | - | - |
| - | 118 | - | - | - |
| - | 118 | - | - | - |
| - | 23,696 | - | - | - |
| - | 29,125 | - | - | - |
| - | 118 | - | - | - |
| (217) | (217) | - | - | - |
| 217 | 217 | - | - | - |
| - | - | - | - | (421) |
| - | - | - | - | 421 |
| - | 134,412 | - | - | - |
| - | 135,369 | - | - | - |
| - | 216,584 | - | - | - |
| - | 173,119 | - | - | - |
| - | 216,544 | - | - | - |
| - | 134,412 | - | - | - |
| - | 147,467 | - | - | - |
| - | 233,287 | - | - | - |
| - | 134,412 | - | - | - |
| - | 134,412 | - | - | - |
| - | 157,837 | - | - | - |
| - | 109,996 | - | - | - |
| - | 236,846 | - | - | - |
| - | 134,412 | - | - | - |
| - | 186,811 | - | - | - |
| - | 164,483 | - | - | - |
| - | 239,055 | - | - | - |
| - | 135,369 | - | - | - |
| - | 207,804 | - | - | - |
| - | 170,213 | - | - | - |
| - | - | 35,070 | - | - |
| - | - | 29,069 | - | - |
| - | - | 28,760 | - | - |
| - | - | 28,760 | - | - |
| - | - | 35,070 | 4,665 | - |
| - | - | 29,069 | 1,321 | - |
| - | - | 28,760 | - | - |

| | | | | |
|---|---|--------|---|---|
| - | - | 19,942 | - | - |
| - | - | 19,942 | - | - |
| - | - | 19,942 | - | - |
| - | - | 19,942 | - | - |
| - | - | 19,942 | - | - |

386,671 Intangibles
195,569 Intangibles
207,471 Intangibles
370,859 Intangibles
206,239 Intangibles
386,893 Intangibles
207,573 Intangibles
379,850 Intangibles
206,612 Intangibles
205,722 Intangibles
202,637 Intangibles
382,414 Intangibles
206,854 Intangibles
195,569 Intangibles
206,355 Intangibles
206,940 Intangibles
320,361 Intangibles
386,501 Intangibles
195,569 Intangibles
207,217 Intangibles
361,004 Intangibles
356,614 Intangibles
2,183 Intangibles
2,964 Intangibles
3,661,918 Intangibles
3,395,496 Intangibles
3,195,772 Intangibles
3,474 Intangibles
4,167,560 Intangibles
4,005,575 Intangibles
4,227,426 Intangibles
4,226,455 Intangibles
2,610 Intangibles
4,167,560 Intangibles
1,421 Intangibles
1,421 Intangibles
4,182,046 Intangibles
4,227,433 Intangibles
4,227,426 Intangibles
2,610 Intangibles
1,421 Intangibles
3,297,120 Intangibles
1,421 Intangibles
4,196,873 Intangibles
4,269,328 Intangibles
4,227,426 Intangibles
4,269,339 Intangibles
4,226,436 Intangibles
1,421 Intangibles
3,387,022 Intangibles

392,728 GP
392,728 GP
392,728 GP
392,728 GP
392,728 GP
392,728 GP
392,728 GP
392,728 GP
392,728 GP
392,728 GP
(20) GP
20 GP
(21,583) GP
21,583 GP
8,884 GP
14,282 GP
8,963 GP
11,804 GP
12,804 GP
14,405 GP
9,816 GP
12,184 GP
13,251 GP
9,935 GP
8,481 GP
12,942 GP
13,542 GP
13,645 GP
11,334 GP
8,544 GP
13,977 GP
8,884 GP
11,537 GP
957,020 GP
900,626 GP
956,912 GP
1,982 GP
1,074,161 GP
957,020 GP
957,020 GP
957,020 GP
1,982 GP
1,074,161 GP
957,020 GP
957,020 GP
957,020 GP
1,982 GP
957,020 GP
929,188 GP
957,020 GP
1,074,087 GP

| | |
|-----------|----|
| 1,074,116 | GP |
| 1,982 | GP |
| 957,020 | GP |
| 954,524 | GP |
| 1,982 | GP |
| 1,074,162 | GP |
| 957,020 | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| (421) | GP |
| 421 | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| - | GP |
| 35,070 | GP |
| 29,069 | GP |
| 28,760 | GP |
| 28,760 | GP |
| 39,735 | GP |
| 30,390 | GP |
| 28,760 | GP |

19,942 GP
19,942 GP
19,942 GP
19,942 GP
19,942 GP

Cost Of Removal (blank)

| Sum of WA E Depreciation Amt | | | Accounting Period | |
|------------------------------|---------------------|------------|-------------------|----------|
| FERC | Func Group | Plant Acct | 201812 | 201901 |
| 108000 | Dist | 370121 | | |
| | | 381121 | | |
| | GP | 389421 | | |
| | | 391120 | | |
| | | 391121 | | |
| | | 395121 | | |
| | | 397121 | | |
| | Intangibles | 303120 | | |
| | | 303121 | | 0 |
| | 108000 Total | | | 0 |
| 182318 | Dist | 370121 | | |
| | | 381121 | | |
| | GP | 389421 | | |
| | | 391120 | | |
| | | 391121 | | |
| | | 395121 | | |
| | | 397121 | | |
| | Intangibles | 303120 | | |
| | | 303121 | | 0 |
| | 182318 Total | | | 0 |
| Grand Total | | | 0 | 0 |

201902**201903****201904****201905**

0

0

0

0

0**0****0****0**

0

0

0

0

0**0****0****0****0****0****0****0**

| 201906 | 201907 | 201908 | 201909 | |
|--------|----------|--------------------|----------|--------------------|
| | 0 | 2283.26568 | 0 | 1141.63284 |
| | 0 | 2283.26568 | 0 | 1141.63284 |
| | 0 | -2283.26568 | 0 | -1141.63284 |
| | 0 | -2283.26568 | 0 | -1141.63284 |
| | 0 | 0 | 0 | 0 |

| 201910 | 201911 | 201912 | Grand Total | |
|--------|----------|----------|---------------------|---------------------|
| | | | 1416 | 1416 |
| | | | 0 | 0 |
| | | | 0 | 0 |
| | | | 0 | 0 |
| | | | 2409.81736 | 2409.81736 |
| | | | 6 | 6 |
| | | | 1599.53196 | 1599.53196 |
| | | | 19608.97792 | 19608.97792 |
| | | | 11125.47544 | 14550.37396 |
| | 0 | 0 | | |
| | 0 | 0 | 36165.80268 | 39590.7012 |
| | | | -1416 | -1416 |
| | | | 0 | 0 |
| | | | 0 | 0 |
| | | | 0 | 0 |
| | | | -2409.81736 | -2409.81736 |
| | | | -6 | -6 |
| | | | -1599.53196 | -1599.53196 |
| | | | -19608.97792 | -19608.97792 |
| | | | -11125.47544 | -14550.37396 |
| | 0 | 0 | | |
| | 0 | 0 | -36165.80268 | -39590.7012 |
| | 0 | 0 | 1.81899E-12 | -3.63798E-12 |

| 3L FERC Acc | GL Ser | GL Jur | Accounting Pe | Asset Category | Plant Acct | Ser | Jur |
|-------------|--------|--------|---------------|----------------|------------|-----|-----|
| 111000 | CD | AA | 201812 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201901 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201902 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201903 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201904 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201905 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201906 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201907 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201908 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201909 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201910 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201911 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201912 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 201912 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 202001 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 202002 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 202003 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | AA | 202004 | CD.AA.303121 | 303121 | CD | AA |
| 111000 | CD | WA | 201812 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201812 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201901 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201901 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201902 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201902 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201903 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201903 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201904 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201904 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201905 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201905 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201906 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201906 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201907 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201907 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201908 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201908 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201909 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201909 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201910 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201910 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201911 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201911 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201912 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 201912 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 202001 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 202002 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 202003 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | CD | WA | 202004 | CD.WA.303121 | 303121 | CD | WA |
| 111000 | ED | WA | 201911 | ED.WA.303121 | 303121 | ED | WA |

| | | | | | | | |
|--------|----|----|--------|--------------|--------|----|----|
| 111000 | ED | WA | 201912 | ED.WA.303121 | 303121 | ED | WA |
| 111000 | ED | WA | 201912 | ED.WA.303121 | 303121 | ED | WA |
| 111000 | ED | WA | 202001 | ED.WA.303121 | 303121 | ED | WA |
| 111000 | ED | WA | 202002 | ED.WA.303121 | 303121 | ED | WA |
| 111000 | ED | WA | 202003 | ED.WA.303121 | 303121 | ED | WA |
| 111000 | ED | WA | 202004 | ED.WA.303121 | 303121 | ED | WA |
| 182318 | CD | AA | 201912 | CD.AA.303121 | 303121 | CD | AA |
| 182318 | CD | WA | 201812 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201901 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201902 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201903 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201904 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201905 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201905 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201906 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201906 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201907 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201907 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201908 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201908 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201909 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201909 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201910 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201910 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201911 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201911 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201912 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 201912 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 202001 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 202002 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 202003 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | CD | WA | 202004 | CD.WA.303121 | 303121 | CD | WA |
| 182318 | ED | WA | 201911 | ED.WA.303121 | 303121 | ED | WA |
| 182318 | ED | WA | 201912 | ED.WA.303121 | 303121 | ED | WA |
| 182318 | ED | WA | 201912 | ED.WA.303121 | 303121 | ED | WA |
| 182318 | ED | WA | 202001 | ED.WA.303121 | 303121 | ED | WA |
| 182318 | ED | WA | 202002 | ED.WA.303121 | 303121 | ED | WA |
| 182318 | ED | WA | 202003 | ED.WA.303121 | 303121 | ED | WA |
| 182318 | ED | WA | 202004 | ED.WA.303121 | 303121 | ED | WA |

| Beginning Balance | Cost Of Removal | Depreciation Amt | eds O | Reclass Amt |
|-------------------|-----------------|------------------|-------|-------------|
| (472,170.14) | - | (37,505.71) | - | - |
| (509,675.85) | - | (39,838.81) | - | - |
| (549,514.66) | - | (40,670.71) | - | - |
| (590,185.37) | - | (41,791.51) | - | - |
| (631,976.88) | - | (42,491.48) | - | - |
| (674,468.36) | - | (42,902.72) | - | - |
| (717,371.08) | - | (43,171.47) | - | - |
| (760,542.55) | - | (43,196.98) | - | - |
| (803,739.53) | - | (22,648.96) | - | 158,702.22 |
| (667,686.27) | - | (22,713.36) | - | - |
| (690,399.63) | - | (22,749.13) | - | - |
| (713,148.76) | - | (22,767.34) | - | - |
| (735,916.10) | - | (22,811.76) | - | - |
| | | 4.00 | | 10.00 |
| (758,727.86) | - | (22,835.95) | - | - |
| (781,563.81) | - | (22,863.30) | - | - |
| (804,427.11) | - | (22,904.26) | - | - |
| (827,331.37) | - | (22,932.42) | - | - |
| (616,899.17) | - | (255,828.35) | - | - |
| | | - | | 6,591.00 |
| (872,727.52) | - | (266,202.57) | - | - |
| 6,591.00 | | - | | |
| (1,138,930.09) | - | (289,183.00) | - | - |
| 6,591.00 | | - | | |
| (1,428,113.09) | - | (308,803.22) | - | - |
| 6,591.00 | | - | | |
| (1,736,916.31) | - | (316,098.31) | - | - |
| 6,591.00 | | - | | |
| (2,053,014.62) | - | (317,753.94) | - | - |
| 6,591.00 | | - | | |
| (2,370,768.56) | - | (318,933.93) | - | - |
| 6,591.00 | | - | | |
| (2,689,702.49) | - | (317,181.78) | - | - |
| 9,523.00 | | 2,932.00 | | |
| (3,006,884.27) | - | (317,285.28) | - | - |
| 9,523.00 | | - | | |
| (3,324,169.55) | - | (317,325.42) | - | - |
| 10,989.00 | | 1,466.00 | | |
| (3,641,494.97) | - | (317,325.36) | - | - |
| 10,989.00 | | - | | |
| (3,958,820.33) | - | (317,325.71) | - | - |
| 10,989.00 | | - | | |
| (4,276,146.04) | - | (318,896.30) | - | - |
| 10,989.00 | | 14,284.00 | | 32,612.00 |
| (4,595,042.34) | - | (320,465.93) | - | - |
| (4,915,508.27) | - | (320,467.05) | - | - |
| (5,235,975.32) | - | (315,724.63) | - | - |
| (5,551,699.95) | - | (310,881.85) | - | - |
| - | - | (3,034.52) | - | - |

| | | | | |
|-------------|---|-------------|---|-------------|
| (3,034.52) | - | (9,532.31) | - | - |
| | | - | | |
| (12,566.83) | - | (13,306.01) | - | - |
| (25,872.84) | - | (14,672.15) | - | - |
| (40,544.99) | - | (16,276.90) | - | - |
| (56,821.89) | - | (16,789.15) | - | - |
| | | (4.00) | | (10.00) |
| | | - | | (6,591.00) |
| (6,591.00) | | - | | |
| (6,591.00) | | - | | |
| (6,591.00) | | - | | |
| (6,591.00) | | - | | |
| - | - | (111.66) | - | - |
| (6,591.00) | | - | | |
| (111.66) | - | (193.71) | - | - |
| (6,591.00) | | - | | |
| (305.37) | - | (167.31) | - | - |
| (9,523.00) | | (2,932.00) | | |
| (472.68) | - | (103.93) | - | - |
| (9,523.00) | | - | | |
| (576.61) | - | (103.93) | - | - |
| (10,989.00) | | (1,466.00) | | |
| (680.54) | - | (103.93) | - | - |
| (10,989.00) | | - | | |
| (784.47) | - | (103.93) | - | - |
| (10,989.00) | | - | | |
| (888.40) | - | (183.09) | - | - |
| (10,989.00) | | (14,284.00) | | (32,612.00) |
| (1,071.49) | - | (262.60) | - | - |
| (1,334.09) | - | (262.60) | - | - |
| (1,596.69) | - | (223.92) | - | - |
| (1,820.61) | - | (184.47) | - | - |
| - | - | (17.90) | - | - |
| (17.90) | - | (51.45) | - | - |
| - | | - | | |
| (69.35) | - | (67.36) | - | - |
| (136.71) | - | (67.36) | - | - |
| (204.07) | - | (67.36) | - | - |
| (271.43) | - | (67.36) | - | - |

| Retirement Amt | Ending Balance | WA E | WA G | WA E Beginning Balance |
|----------------|----------------|---------|---------|------------------------|
| - | (509,675.85) | 0.48832 | 0.14891 | (230,570.12) |
| - | (549,514.66) | 0.48832 | 0.14891 | (248,884.91) |
| - | (590,185.37) | 0.48832 | 0.14891 | (268,339.00) |
| - | (631,976.88) | 0.48832 | 0.14891 | (288,199.32) |
| - | (674,468.36) | 0.48832 | 0.14891 | (308,606.95) |
| - | (717,371.08) | 0.48832 | 0.14891 | (329,356.39) |
| - | (760,542.55) | 0.48832 | 0.14891 | (350,306.65) |
| - | (803,739.53) | 0.48832 | 0.14891 | (371,388.14) |
| - | (667,686.27) | 0.48832 | 0.14891 | (392,482.09) |
| - | (690,399.63) | 0.48832 | 0.14891 | (326,044.56) |
| - | (713,148.76) | 0.48832 | 0.14891 | (337,135.95) |
| - | (735,916.10) | 0.48832 | 0.14891 | (348,244.80) |
| - | (758,727.86) | 0.48832 | 0.14891 | (359,362.55) |
| | 14.00 | 0.48832 | 0.14891 | - |
| - | (781,563.81) | 0.48832 | 0.14891 | (370,501.99) |
| - | (804,427.11) | 0.48832 | 0.14891 | (381,653.24) |
| - | (827,331.37) | 0.48832 | 0.14891 | (392,817.85) |
| - | (850,263.79) | 0.48832 | 0.14891 | (404,002.45) |
| - | (872,727.52) | 0.77874 | 0.22126 | (480,404.06) |
| | 6,591.00 | 0.77874 | 0.22126 | - |
| - | (1,138,930.09) | 0.77874 | 0.22126 | (679,627.83) |
| | 6,591.00 | 0.77874 | 0.22126 | 5,132.68 |
| - | (1,428,113.09) | 0.77874 | 0.22126 | (886,930.42) |
| | 6,591.00 | 0.77874 | 0.22126 | 5,132.68 |
| - | (1,736,916.31) | 0.77874 | 0.22126 | (1,112,128.79) |
| | 6,591.00 | 0.77874 | 0.22126 | 5,132.68 |
| - | (2,053,014.62) | 0.77874 | 0.22126 | (1,352,606.21) |
| | 6,591.00 | 0.77874 | 0.22126 | 5,132.68 |
| - | (2,370,768.56) | 0.77874 | 0.22126 | (1,598,764.61) |
| | 6,591.00 | 0.77874 | 0.22126 | 5,132.68 |
| - | (2,689,702.49) | 0.77874 | 0.22126 | (1,846,212.31) |
| | 6,591.00 | 0.77874 | 0.22126 | 5,132.68 |
| - | (3,006,884.27) | 0.77874 | 0.22126 | (2,094,578.92) |
| | 9,523.00 | 0.77874 | 0.22126 | 7,415.94 |
| - | (3,324,169.55) | 0.77874 | 0.22126 | (2,341,581.06) |
| | 9,523.00 | 0.77874 | 0.22126 | 7,415.94 |
| - | (3,641,494.97) | 0.77874 | 0.22126 | (2,588,663.80) |
| | 10,989.00 | 0.77874 | 0.22126 | 8,557.57 |
| - | (3,958,820.33) | 0.77874 | 0.22126 | (2,835,777.79) |
| | 10,989.00 | 0.77874 | 0.22126 | 8,557.57 |
| - | (4,276,146.04) | 0.77874 | 0.22126 | (3,082,891.74) |
| | 10,989.00 | 0.77874 | 0.22126 | 8,557.57 |
| - | (4,595,042.34) | 0.77874 | 0.22126 | (3,330,005.97) |
| | 57,885.00 | 0.77874 | 0.22126 | 8,557.57 |
| - | (4,915,508.27) | 0.77874 | 0.22126 | (3,578,343.27) |
| - | (5,235,975.32) | 0.77874 | 0.22126 | (3,827,902.91) |
| - | (5,551,699.95) | 0.77874 | 0.22126 | (4,077,463.42) |
| - | (5,862,581.80) | 0.77874 | 0.22126 | (4,323,330.82) |
| - | (3,034.52) | 100% | | - |

| | | | | |
|---|-------------|---------|---------|-------------|
| - | (12,566.83) | 100% | | (3,034.52) |
| | | 100% | | - |
| - | (25,872.84) | 100% | | (12,566.83) |
| - | (40,544.99) | 100% | | (25,872.84) |
| - | (56,821.89) | 100% | | (40,544.99) |
| - | (73,611.04) | 100% | | (56,821.89) |
| | (14.00) | 0.48832 | 0.14891 | - |
| | (6,591.00) | 0.77874 | 0.22126 | - |
| | (6,591.00) | 0.77874 | 0.22126 | (5,132.68) |
| | (6,591.00) | 0.77874 | 0.22126 | (5,132.68) |
| | (6,591.00) | 0.77874 | 0.22126 | (5,132.68) |
| | (6,591.00) | 0.77874 | 0.22126 | (5,132.68) |
| - | (111.66) | 0.77874 | 0.22126 | - |
| | (6,591.00) | 0.77874 | 0.22126 | (5,132.68) |
| - | (305.37) | 0.77874 | 0.22126 | (86.95) |
| | (6,591.00) | 0.77874 | 0.22126 | (5,132.68) |
| - | (472.68) | 0.77874 | 0.22126 | (237.80) |
| | (9,523.00) | 0.77874 | 0.22126 | (7,415.94) |
| - | (576.61) | 0.77874 | 0.22126 | (368.09) |
| | (9,523.00) | 0.77874 | 0.22126 | (7,415.94) |
| - | (680.54) | 0.77874 | 0.22126 | (449.03) |
| | (10,989.00) | 0.77874 | 0.22126 | (8,557.57) |
| - | (784.47) | 0.77874 | 0.22126 | (529.96) |
| | (10,989.00) | 0.77874 | 0.22126 | (8,557.57) |
| - | (888.40) | 0.77874 | 0.22126 | (610.90) |
| | (10,989.00) | 0.77874 | 0.22126 | (8,557.57) |
| - | (1,071.49) | 0.77874 | 0.22126 | (691.83) |
| | (57,885.00) | 0.77874 | 0.22126 | (8,557.57) |
| - | (1,334.09) | 0.77874 | 0.22126 | (834.41) |
| - | (1,596.69) | 0.77874 | 0.22126 | (1,038.91) |
| - | (1,820.61) | 0.77874 | 0.22126 | (1,243.41) |
| - | (2,005.08) | 0.77874 | 0.22126 | (1,417.78) |
| - | (17.90) | 100% | | - |
| - | (69.35) | 100% | | (17.90) |
| | - | 100% | | - |
| - | (136.71) | 100% | | (69.35) |
| - | (204.07) | 100% | | (136.71) |
| - | (271.43) | 100% | | (204.07) |
| - | (338.79) | 100% | | (271.43) |

| WA E Depreciation Amt | WA E Transfers | WA E Ending Balance |
|-----------------------|----------------|---------------------|
| (18,314.79) | - | (248,884.91) |
| (19,454.09) | - | (268,339.00) |
| (19,860.32) | - | (288,199.32) |
| (20,407.63) | - | (308,606.95) |
| (20,749.44) | - | (329,356.39) |
| (20,950.26) | - | (350,306.65) |
| (21,081.49) | - | (371,388.14) |
| (21,093.95) | - | (392,482.09) |
| (11,059.94) | 77,497.47 | (326,044.56) |
| (11,091.39) | - | (337,135.95) |
| (11,108.86) | - | (348,244.80) |
| (11,117.75) | - | (359,362.55) |
| (11,139.44) | - | (370,501.99) |
| 1.95 | 4.88 | 6.84 |
| (11,151.25) | - | (381,653.24) |
| (11,164.61) | - | (392,817.85) |
| (11,184.61) | - | (404,002.45) |
| (11,198.36) | - | (415,200.81) |
| (199,223.77) | - | (679,627.83) |
| - | 5,132.68 | 5,132.68 |
| (207,302.59) | - | (886,930.42) |
| - | - | 5,132.68 |
| (225,198.37) | - | (1,112,128.79) |
| - | - | 5,132.68 |
| (240,477.42) | - | (1,352,606.21) |
| - | - | 5,132.68 |
| (246,158.40) | - | (1,598,764.61) |
| - | - | 5,132.68 |
| (247,447.70) | - | (1,846,212.31) |
| - | - | 5,132.68 |
| (248,366.61) | - | (2,094,578.92) |
| - | - | 5,132.68 |
| (247,002.14) | - | (2,341,581.06) |
| 2,283.27 | - | 7,415.94 |
| (247,082.74) | - | (2,588,663.80) |
| - | - | 7,415.94 |
| (247,114.00) | - | (2,835,777.79) |
| 1,141.63 | - | 8,557.57 |
| (247,113.95) | - | (3,082,891.74) |
| - | - | 8,557.57 |
| (247,114.22) | - | (3,330,005.97) |
| - | - | 8,557.57 |
| (248,337.30) | - | (3,578,343.27) |
| 11,123.52 | 25,396.27 | 45,077.36 |
| (249,559.64) | - | (3,827,902.91) |
| (249,560.51) | - | (4,077,463.42) |
| (245,867.40) | - | (4,323,330.82) |
| (242,096.13) | - | (4,565,426.95) |
| (3,034.52) | - | (3,034.52) |

| | | |
|-------------|-------------|-------------|
| (9,532.31) | - | (12,566.83) |
| - | - | - |
| (13,306.01) | - | (25,872.84) |
| (14,672.15) | - | (40,544.99) |
| (16,276.90) | - | (56,821.89) |
| (16,789.15) | - | (73,611.04) |
| (1.95) | (4.88) | (6.84) |
| - | (5,132.68) | (5,132.68) |
| - | - | (5,132.68) |
| - | - | (5,132.68) |
| - | - | (5,132.68) |
| - | - | (5,132.68) |
| (86.95) | - | (86.95) |
| - | - | (5,132.68) |
| (150.85) | - | (237.80) |
| - | - | (5,132.68) |
| (130.29) | - | (368.09) |
| (2,283.27) | - | (7,415.94) |
| (80.93) | - | (449.03) |
| - | - | (7,415.94) |
| (80.93) | - | (529.96) |
| (1,141.63) | - | (8,557.57) |
| (80.93) | - | (610.90) |
| - | - | (8,557.57) |
| (80.93) | - | (691.83) |
| - | - | (8,557.57) |
| (142.58) | - | (834.41) |
| (11,123.52) | (25,396.27) | (45,077.36) |
| (204.50) | - | (1,038.91) |
| (204.50) | - | (1,243.41) |
| (174.38) | - | (1,417.78) |
| (143.65) | - | (1,561.44) |
| (17.90) | - | (17.90) |
| (51.45) | - | (69.35) |
| - | - | - |
| (67.36) | - | (136.71) |
| (67.36) | - | (204.07) |
| (67.36) | - | (271.43) |
| (67.36) | - | (338.79) |

| WA G Beginning Balance | WA G Depreciation Amt | WA G Transfers |
|------------------------|-----------------------|----------------|
| (70,310.86) | (5,584.98) | - |
| (75,895.83) | (5,932.40) | - |
| (81,828.23) | (6,056.28) | - |
| (87,884.50) | (6,223.17) | - |
| (94,107.68) | (6,327.41) | - |
| (100,435.08) | (6,388.64) | - |
| (106,823.73) | (6,428.66) | - |
| (113,252.39) | (6,432.46) | - |
| (119,684.85) | (3,372.66) | 23,632.35 |
| (99,425.16) | (3,382.25) | - |
| (102,807.41) | (3,387.57) | - |
| (106,194.98) | (3,390.28) | - |
| (109,585.27) | (3,396.90) | - |
| - | 0.60 | 1.49 |
| (112,982.17) | (3,400.50) | - |
| (116,382.67) | (3,404.57) | - |
| (119,787.24) | (3,410.67) | - |
| (123,197.91) | (3,414.87) | - |
| (136,495.11) | (56,604.58) | - |
| - | - | 1,458.32 |
| (193,099.69) | (58,899.98) | - |
| 1,458.32 | - | - |
| (251,999.67) | (63,984.63) | - |
| 1,458.32 | - | - |
| (315,984.30) | (68,325.80) | - |
| 1,458.32 | - | - |
| (384,310.10) | (69,939.91) | - |
| 1,458.32 | - | - |
| (454,250.01) | (70,306.24) | - |
| 1,458.32 | - | - |
| (524,556.25) | (70,567.32) | - |
| 1,458.32 | - | - |
| (595,123.57) | (70,179.64) | - |
| 2,107.06 | 648.73 | - |
| (665,303.21) | (70,202.54) | - |
| 2,107.06 | - | - |
| (735,505.75) | (70,211.42) | - |
| 2,431.43 | 324.37 | - |
| (805,717.18) | (70,211.41) | - |
| 2,431.43 | - | - |
| (875,928.59) | (70,211.49) | - |
| 2,431.43 | - | - |
| (946,140.07) | (70,559.00) | - |
| 2,431.43 | 3,160.48 | 7,215.73 |
| (1,016,699.07) | (70,906.29) | - |
| (1,087,605.36) | (70,906.54) | - |
| (1,158,511.90) | (69,857.23) | - |
| (1,228,369.13) | (68,785.72) | - |
| - | - | - |

| WA G Ending Balance | Func Group | FERC |
|---------------------|-------------|--------|
| (75,895.83) | Intangibles | 108000 |
| (81,828.23) | Intangibles | 108000 |
| (87,884.50) | Intangibles | 108000 |
| (94,107.68) | Intangibles | 108000 |
| (100,435.08) | Intangibles | 108000 |
| (106,823.73) | Intangibles | 108000 |
| (113,252.39) | Intangibles | 108000 |
| (119,684.85) | Intangibles | 108000 |
| (99,425.16) | Intangibles | 108000 |
| (102,807.41) | Intangibles | 108000 |
| (106,194.98) | Intangibles | 108000 |
| (109,585.27) | Intangibles | 108000 |
| (112,982.17) | Intangibles | 108000 |
| 2.08 | Intangibles | 108000 |
| (116,382.67) | Intangibles | 108000 |
| (119,787.24) | Intangibles | 108000 |
| (123,197.91) | Intangibles | 108000 |
| (126,612.78) | Intangibles | 108000 |
| (193,099.69) | Intangibles | 108000 |
| 1,458.32 | Intangibles | 108000 |
| (251,999.67) | Intangibles | 108000 |
| 1,458.32 | Intangibles | 108000 |
| (315,984.30) | Intangibles | 108000 |
| 1,458.32 | Intangibles | 108000 |
| (384,310.10) | Intangibles | 108000 |
| 1,458.32 | Intangibles | 108000 |
| (454,250.01) | Intangibles | 108000 |
| 1,458.32 | Intangibles | 108000 |
| (524,556.25) | Intangibles | 108000 |
| 1,458.32 | Intangibles | 108000 |
| (595,123.57) | Intangibles | 108000 |
| 1,458.32 | Intangibles | 108000 |
| (665,303.21) | Intangibles | 108000 |
| 2,107.06 | Intangibles | 108000 |
| (735,505.75) | Intangibles | 108000 |
| 2,107.06 | Intangibles | 108000 |
| (805,717.18) | Intangibles | 108000 |
| 2,431.43 | Intangibles | 108000 |
| (875,928.59) | Intangibles | 108000 |
| 2,431.43 | Intangibles | 108000 |
| (946,140.07) | Intangibles | 108000 |
| 2,431.43 | Intangibles | 108000 |
| (1,016,699.07) | Intangibles | 108000 |
| 12,807.64 | Intangibles | 108000 |
| (1,087,605.36) | Intangibles | 108000 |
| (1,158,511.90) | Intangibles | 108000 |
| (1,228,369.13) | Intangibles | 108000 |
| (1,297,154.85) | Intangibles | 108000 |
| - | Intangibles | 108000 |

| | Ser | Jur | E | GN | GS | | WA E | ID E | WA G |
|-------|------------|------------|----------|-----------|-----------|----------|-------------|-------------|-------------|
| CD.AA | CD | AA | 70.578% | 20.513% | 8.909% | 100.000% | 68.595% | 31.405% | 72.272% |
| CD.WA | CD | WA | 77.874% | 22.126% | | 100.000% | 100.000% | | 100.000% |
| CD.AA | CD | AA | 70.578% | 20.513% | 8.909% | 100.000% | 69.189% | 30.811% | 72.593% |
| CD.WA | CD | WA | 77.874% | 22.126% | | 100.000% | 100.000% | | 100.000% |

| ID G | OR G | W A E | I D E | W A G | ID G | OR G | |
|-------------|-------------|--------------|--------------|--------------|-------------|-------------|----------|
| 27.728% | 100.000% | 48.413% | 22.165% | 14.825% | 5.688% | 8.909% | 100.000% |
| | | 77.874% | 0.000% | 22.126% | 0.000% | 0.000% | 100.000% |
| 27.407% | 100.000% | 48.832% | 21.746% | 14.891% | 5.622% | 8.909% | 100.000% |
| | | 77.874% | 0.000% | 22.126% | 0.000% | 0.000% | 100.000% |

303120 Intangibles
303121 Intangibles
370121 Dist
381121 Dist
389421 GP
391120 GP
391121 GP
395121 GP
397121 GP

| | |
|--------|--------|
| 108000 | 108000 |
| 111000 | 108000 |
| 182318 | 182318 |

| | | AMI Offsets | | |
|--|----------|------------------------|---|-------------------|
| 2021 Benefits to Customers Not Redeployed | A | 6,511,607 | | |
| 2022 Benefits to Customers Not Redeployed | B | 6,764,896 | | |
| Rate Year Benefits to Customers Not Redeployed | C | 6,701,574 | Adjustment for Commission Requirement - no remote disconnect for low income customers. Requires keeping 4 meter readers, otherwise previously not planned for and included as reduced expense, i.e. benefit in this file. | |
| Test Year Benefits to Customers Not Redeployed | | 2,449,498 | | |
| O&M Offset - Total | | 4,252,076 | | \$ 271,000 |
| Electric Share | | 3,189,057 | (203,250) | 2,985,807 |
| Natural Gas Share | | 1,063,019 | (67,750) | 995,269 |
| Total AMI Offsets | | 4,252,076 | (271,000) | 3,981,076 |

\$2,862,618 2018 Meter Reading Costs Correction

Cost Savings Expected to be Redeployed to Other Work and Not Result in a Direct Reduction in Revenue Requirement

| Area of Benefit | NPV | Cash Value | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|---------------------------------|----------------------|----------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Meter Reading & Meters | | | | | | | | | | |
| Eliminate Regular Meter Reading | \$59,045,423 | \$136,295,070 | \$280,175 | \$369,753 | \$580,539 | \$1,652,817 | \$4,295,102 | \$4,464,612 | \$4,640,829 | \$6,432,026 |
| Reduce Special Meter Reading | \$372,120 | \$811,947 | \$0 | \$0 | \$0 | \$14,499 | \$36,248 | \$36,248 | \$36,248 | \$48,330 |
| Natural Gas Meter Module Refresh | \$3,190,319 | \$6,959,593 | \$0 | \$0 | \$0 | \$87,515 | \$225,270 | \$228,607 | \$232,009 | \$313,972 |
| Total | \$62,607,863 | \$144,066,610 | \$280,175 | \$369,753 | \$580,539 | \$1,754,831 | \$4,556,619 | \$4,729,466 | \$4,909,086 | \$6,794,328 |
| Remote Service Connectivity | | | | | | | | | | |
| Account Open/Close/Transfer | \$10,352,917 | \$23,985,023 | \$0 | \$0 | \$0 | \$292,022 | \$759,258 | \$789,629 | \$821,214 | \$1,138,750 |
| Credit Collections/Connections | \$11,326,484 | \$18,802,758 | \$0 | \$0 | \$0 | \$229,989 | \$597,698 | \$621,322 | \$645,880 | \$895,212 |
| Total | \$21,679,401 | \$42,787,781 | \$0 | \$0 | \$0 | \$522,012 | \$1,356,956 | \$1,410,950 | \$1,467,093 | \$2,033,962 |
| Outage Management | | | | | | | | | | |
| Reduced Customer Calls | \$1,277,163 | \$2,710,326 | \$0 | \$0 | \$0 | \$0 | \$0 | \$29,223 | \$50,654 | \$140,479 |
| Avoided Single Lights Out | \$2,730,472 | \$5,794,459 | \$0 | \$0 | \$0 | \$0 | \$0 | \$62,477 | \$108,293 | \$300,333 |
| Reduced Major Storms Cost | \$3,032,403 | \$6,551,326 | \$0 | \$0 | \$0 | \$0 | \$0 | \$70,638 | \$122,438 | \$339,563 |
| Total | \$7,040,038 | \$15,056,111 | \$0 | \$0 | \$0 | \$0 | \$0 | \$162,338 | \$281,385 | \$780,375 |
| Energy Efficiency | | | | | | | | | | |
| Conservation Voltage Reduction | \$18,494,601 | \$43,660,371 | \$0 | \$0 | \$0 | \$411,451 | \$1,072,567 | \$1,118,469 | \$1,166,309 | \$1,621,402 |
| Grid-Interactive Efficient Buildings | \$2,609,116 | \$3,123,537 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,128 | \$8,421 | \$12,884 |
| Total | \$21,103,718 | \$46,783,908 | \$0 | \$0 | \$0 | \$411,451 | \$1,072,567 | \$1,122,597 | \$1,174,730 | \$1,634,286 |
| Energy Theft & Unbilled Usage | | | | | | | | | | |
| Stopped Meters | \$3,558,176 | \$8,197,665 | \$0 | \$0 | \$0 | \$1 | \$1 | \$2 | \$2 | \$3 |
| Total | \$3,558,176 | \$8,197,665 | \$0 | \$0 | \$0 | \$103,081 | \$267,238 | \$277,126 | \$287,379 | \$397,350 |
| Billing Accuracy | | | | | | | | | | |
| Estimated Bills | \$6,783,166 | \$16,005,610 | \$0 | \$0 | \$0 | \$194,297 | \$505,317 | \$525,681 | \$546,866 | \$758,540 |
| Bill Inquiries | \$2,472,821 | \$5,834,888 | \$0 | \$0 | \$0 | \$70,831 | \$184,215 | \$191,639 | \$199,362 | \$276,528 |
| Billing Analysis | \$1,138,569 | \$2,565,244 | \$0 | \$0 | \$0 | \$41,714 | \$105,328 | \$106,382 | \$107,446 | \$144,693 |
| Rebilling | \$1,011,791 | \$2,387,429 | \$0 | \$0 | \$0 | \$28,982 | \$75,374 | \$78,412 | \$81,572 | \$113,145 |
| Total | \$11,406,347 | \$26,793,171 | \$0 | \$0 | \$0 | \$335,824 | \$870,234 | \$902,113 | \$935,245 | \$1,292,906 |
| Utility Studies | | | | | | | | | | |
| Retail Load Analysis | \$979,467 | \$1,761,471 | \$48,710 | \$50,171 | \$364,576 | \$53,226 | \$54,823 | \$42,351 | \$43,621 | \$88,782 |
| Meter Sampling | \$1,071,165 | \$2,241,199 | \$32,580 | \$77,955 | \$80,294 | \$82,702 | \$68,147 | \$52,643 | \$54,223 | \$74,466 |
| Total | \$2,050,632 | \$4,002,670 | \$81,290 | \$128,126 | \$444,870 | \$135,929 | \$122,970 | \$94,994 | \$97,844 | \$163,248 |
| Grand Total | | | | | | | | | | |
| Revenue Requirement Reductions | \$129,446,175 | \$287,687,916 | \$361,465 | \$497,879 | \$1,025,408 | \$3,263,128 | \$8,246,585 | \$8,699,584 | \$9,152,763 | \$13,096,455 |
| Expected Savings to be Redeployed | \$25,684,842 | \$79,396,706 | \$32,580 | \$77,955 | \$80,294 | \$813,630 | \$1,964,877 | \$2,187,977 | \$2,387,867 | \$3,696,731 |
| "True" Reductions in Revenue Req | \$103,761,332 | \$208,291,210 | \$328,885 | \$419,924 | \$945,115 | \$2,449,498 | \$6,281,708 | \$6,511,607 | \$6,764,896 | \$9,399,724 |
| from next tab..... | Customer Direct Benefits | \$90,363,791 | \$208,795,312 | | | | | | | |
| | Grand AMI Total Benefits | \$219,809,965 | \$496,483,228 | | | | | | | |

AVISTA

3) AMI Report Benefits Workbook_Updated 09_01_2020.xlsx
Revenue Requirement Reductions

| Total - | LEC | | PUM | | | | | | | | | | SPO | | | | | | | | | |
|--|-----------------|----------|------------|-----------|----------|-----------|-----------|-----------|----------|-----------|------------------|------------|------------|------------|------------|-----------|-----------|------------|------------|--|--|--|
| | C-LEC-WA | C-LEC-ID | C-PUM-CLFX | C-PUM-GEN | C-PUM-ID | C-PUM-KDK | C-PUM-ROS | C-PUM-TEK | C-PUM-WA | C-PUM-WOR | C-SPO-MWP | C-SPO-NEHI | C-SPO-NELO | C-SPO-NWHI | C-SPO-NWLO | C-SPO-SOE | C-SPO-SOW | C-SPO-VLYN | C-SPO-VLYS | | | |
| | Metro | Metro | Rural | Rural | Metro | Rural | Rural | Rural | Metro | Rural | Rural | Metro | Metro | Metro | Metro | Metro | Metro | Metro | Metro | | | |
| \$270,678 | | | | | | | | | | | | | | | | | | | | | | |
| OSM Credit Disconnects | 717.0 | 1269.0 | 145.0 | 43.0 | 869.0 | 83.0 | 115.0 | 72.0 | 12.0 | 19.0 | 674.0 | 1471.0 | 3544.0 | 1501.0 | 1858.0 | 2424.0 | 888.0 | 1380.0 | 1086.0 | | | |
| DISC: NO APPLICATION | 112.0 | 227.0 | 32.0 | 139.0 | 12.0 | | 25.0 | 5.0 | 4.0 | | 77.0 | 119.0 | 312.0 | 166.0 | 274.0 | 287.0 | 193.0 | 182.0 | 298.0 | | | |
| SOM Reconnect Failed | 6.0 | | | | | | | | 14.0 | | 26.4 | 26.4 | 26.4 | 26.4 | 26.4 | 26.4 | 26.4 | 26.4 | 26.4 | | | |
| Remote Disconnect Dispatcher | | | | | | | | | | | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | | | |
| Remote Disconnects MDM | 200.0 | | 104.9 | 104.9 | 104.9 | 104.9 | 104.9 | 104.9 | 104.9 | 104.9 | | | | | | | | | 47.0 | | | |
| Total number of visits | 1035.0 | 1496.0 | 281.9 | 286.9 | 985.9 | 187.9 | 244.9 | 181.9 | 134.9 | 123.9 | 788.4 | 1627.4 | 3893.4 | 1704.4 | 2169.4 | 2748.4 | 1118.4 | 1599.4 | 1468.4 | | | |
| Energy Assitance 50% of total visits except for ID | 517.5 | 1496.0 | 140.9 | 143.4 | 985.9 | 93.9 | 122.4 | 90.9 | 67.4 | 61.9 | 394.2 | 813.7 | 1946.7 | 852.2 | 1084.7 | 1374.2 | 559.2 | 799.7 | 734.2 | | | |
| Duration + Travel (Hrs) | 215.6 | 623.3 | 70.5 | 71.7 | 410.8 | 47.0 | 61.2 | 45.5 | 28.1 | 31.0 | 197.1 | 339.1 | 811.1 | 355.1 | 452.0 | 572.6 | 233.0 | 333.2 | 305.9 | | | |
| FTE | 1.1 FTE | | | | | | | | | | 2.5 FTE | | | | | | | | | | | |
| Loaded Labor Meter Reader | \$83,468 | | | | | | | | | | \$187,211 | | | | | | | | | | | |
| Loaded Labor OSM | \$99,873 | | | | | | | | | | \$224,008 | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | |
|--|-----------------|--------|-------|-------|-------|-------|-------|-------|-------|-------|------------------|--------|--------|--------|--------|--------|-------|--------|--------|--|
| Total number of visits w/out DISC: NO APPLICATION | 923.0 | 1269.0 | 249.9 | 147.9 | 973.9 | 187.9 | 219.9 | 176.9 | 130.9 | 123.9 | 711.4 | 1508.4 | 3581.4 | 1538.4 | 1895.4 | 2461.4 | 925.4 | 1417.4 | 1170.4 | |
| Energy Assitance 50% of total visits except for ID | 461.5 | 1269.0 | 124.9 | 73.9 | 973.9 | 93.9 | 109.9 | 88.4 | 65.4 | 61.9 | 355.7 | 754.2 | 1790.7 | 769.2 | 947.7 | 1230.7 | 462.7 | 708.7 | 585.2 | |
| Duration + Travel (Hrs) | 192.3 | 528.8 | 70.5 | 71.7 | 405.8 | 47.0 | 61.2 | 45.5 | 27.3 | 31.0 | 197.1 | 314.3 | 746.1 | 320.5 | 394.9 | 512.8 | 192.8 | 295.3 | 243.8 | |
| FTE | 1 FTE | | | | | | | | | | 2.2 FTE | | | | | | | | | |
| Loaded Labor Meter Reader | \$77,031 | | | | | | | | | | \$167,369 | | | | | | | | | |
| Loaded Labor OSM | \$92,171 | | | | | | | | | | \$200,266 | | | | | | | | | |

| | Travel (min) | Duration (min) | Total (min) |
|-------|--------------|----------------|-------------|
| Metro | 15 | 10 | 25 |
| Rural | 20 | 10 | 30 |

| | Hourly Rate |
|--------------|-------------|
| Meter reader | \$32.51 |
| OSM | \$38.90 |

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

| Line No. | DESCRIPTION | Pro Forma WildFire Capital/Expense |
|--------------------------------|-------------------------------------|--|
| | Adjustment Number | 3.17 |
| | Workpaper Reference | E-WF |
| 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 | 995 |
| 8 | Purchased Power | - |
| 9 | Depreciation/Amortization | 97 |
| 10 | Regulatory Amortization | - |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 1,092 |
| Distribution | | |
| 13 | Operating Expenses | 3,030 |
| 14 | Depreciation/Amortization | 216 |
| 15 | Taxes | - |
| 16 | Total Distribution | 3,246 |
| 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 | 4,338 |
| 26 | OPERATING INCOME BEFORE FIT | (4,338) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (911) |
| 28 | Debt Interest | (68) |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$3,359) |
| RATE BASE | | |
| PLANT IN SERVICE | | |
| 32 | Intangible | \$0 |
| 33 | Production | - |
| 34 | Transmission | 4,729 |
| 35 | Distribution | 8,807 |
| 36 | General | - |
| 37 | Total Plant in Service | 13,536 |
| ACCUMULATED DEPRECIATION/AMORT | | |
| 38 | Intangible | - |
| 39 | Production | - |
| 40 | Transmission | (92) |
| 41 | Distribution | (152) |
| 42 | General | - |
| 43 | Total Accumulated Depreciation | (244) |
| 44 | NET PLANT | 13,292 |
| 45 | DEFERRED TAXES | (166) |
| 46 | Net Plant After DFIT | 13,126 |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | \$13,126 |

Plant

Add EIM Plant (9/30/2022 AMA Amount)
Plant

Electric

13,535,934

13,535,934

A/D

Add EIM Plant (9/30/2022 AMA Amount)
A/D

(243,672)

(243,672)

ADFIT

Add EIM Plant (9/30/2022 AMA Amount)

(165,810)

Net Rate Base

13,126,452

Expenses:

Add Depreciation Expense

313,189

Depreciation Expense

313,189

| | 202109 | 202110 | 202111 | 202112 | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 | 202207 | 202208 | 202209 | AMA |
|------------------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Distribution | 5,344,697 | 7,233,480 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 | 8,807,466 |
| Transmission | 4,465,896 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,728,468 |
| Total Cost | 9,810,593 | 11,973,364 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 | 13,535,934 |
| Distribution | (47,243) | (60,083) | (76,780) | (95,404) | (114,029) | (132,654) | (151,278) | (169,903) | (188,527) | (207,152) | (225,777) | (244,401) | (263,026) | (151,760) |
| Transmission | (43,317) | (51,218) | (59,355) | (67,492) | (75,629) | (83,765) | (91,902) | (100,039) | (108,176) | (116,313) | (124,449) | (132,586) | (140,723) | (91,912) |
| Total A/D | (90,560) | (111,301) | (136,135) | (162,896) | (189,658) | (216,419) | (243,180) | (269,942) | (296,703) | (323,465) | (350,226) | (376,987) | (403,749) | (243,672) |
| ADFIT | (110,437) | (117,343) | (123,391) | (129,034) | (140,588) | (152,142) | (163,696) | (175,250) | (186,804) | (198,359) | (209,913) | (221,467) | (233,021) | (165,810) |
| Distribution | | 12,840 | 16,696 | 18,625 | 18,625 | 18,625 | 18,625 | 18,625 | 18,625 | 18,625 | 18,625 | 18,625 | 18,625 | 215,783 |
| Transmission | | 7,902 | 8,137 | 8,137 | 8,137 | 8,137 | 8,137 | 8,137 | 8,137 | 8,137 | 8,137 | 8,137 | 8,137 | 97,406 |
| Total Deprec Exp | | 20,742 | 24,833 | 26,761 | 26,761 | 26,761 | 26,761 | 26,761 | 26,761 | 26,761 | 26,761 | 26,761 | 26,761 | 313,189 |

| | GL FERC / Func Group | Deprecial | 202001 | 202002 | 202003 | 202004 | 202005 | 202006 | 202007 | 202008 | 202009 | 202010 | 202011 | 202012 | 2020 Total | 202101 | 202102 |
|--|----------------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|
| Ending Plant Balance | 101000 Distribution | 0.0245 | - | - | - | - | - | - | - | 44,108 | 1,339,845 | 1,523,023 | 1,567,131 | 1,567,131 | 1,567,131 | 1,567,131 | 1,567,131 |
| | Transmission | 0.0206 | - | - | - | - | - | - | - | 500,000 | 1,000,000 | 1,500,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| | 101000 Total | | - | - | - | - | - | - | - | 544,108 | 2,339,845 | 3,023,023 | 3,567,131 | 3,567,131 | 3,567,131 | 3,567,131 | 3,567,131 |
| Additions | 101000 Distribution | | - | - | - | - | - | - | - | 44,108 | 1,295,737 | 183,178 | 44,108 | - | 1,567,131 | - | - |
| | Transmission | | - | - | - | - | - | - | - | 500,000 | 500,000 | 500,000 | 500,000 | - | 2,000,000 | - | - |
| | 101000 Total | | - | - | - | - | - | - | - | 544,108 | 1,795,737 | 683,178 | 544,108 | - | 3,567,131 | - | - |
| Depreciation Expense Calculate | 101000 Distribution | | - | - | - | - | - | - | - | 45 | 1,413 | 2,923 | 3,155 | 3,200 | 10,734 | 3,200 | 3,200 |
| | Transmission | | - | - | - | - | - | - | - | 429 | 1,288 | 2,146 | 3,004 | 3,433 | 10,300 | 3,433 | 3,433 |
| | 101000 Total | | - | - | - | - | - | - | - | 474 | 2,700 | 5,068 | 6,159 | 6,633 | 21,034 | 6,633 | 6,633 |
| Accumulated Depreciation | 101000 Distribution | | - | - | - | - | - | - | - | (45) | (1,458) | (4,380) | (7,535) | (10,734) | (10,734) | (13,934) | (17,134) |
| | Transmission | | - | - | - | - | - | - | - | (429) | (1,717) | (3,863) | (6,867) | (10,300) | (10,300) | (13,733) | (17,167) |
| | 101000 Total | | - | - | - | - | - | - | - | (474) | (3,174) | (8,243) | (14,402) | (21,034) | (21,034) | (27,667) | (34,300) |
| Year 1 Tax Depreciation Expense | 101000 Production | 3.75% | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 58,767 | 23,610 | 23,610 |
| | Transmission | 3.75% | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 75,000 | 8,562 | 8,562 |
| | Intangibles | 33.33% | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 101000 Total | | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 133,767 | 32,172 | 32,172 |
| Year 2 Tax Depreciation Expense | 101000 Production | 7.22% | - | - | - | - | - | - | - | - | - | - | - | - | - | 9,428 | 9,428 |
| | Transmission | 7.22% | - | - | - | - | - | - | - | - | - | - | - | - | - | 12,032 | 12,032 |
| | Intangibles | 44.45% | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 101000 Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | 21,459 | 21,459 |
| Year 3 Tax Depreciation Expense | 101000 Production | 6.68% | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Transmission | 6.68% | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Intangibles | 14.81% | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 101000 Total | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Tax Depreciation Expense | 101000 Production | | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 4,897 | 58,767 | 33,037 | 33,037 |
| | Transmission | | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 75,000 | 20,594 | 20,594 |
| | Intangibles | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 101000 Total | | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 11,147 | 133,767 | 53,631 | 53,631 |
| Accumulated Tax Depreciation | 101000 Production | | (4,897) | (9,795) | (14,692) | (19,589) | (24,486) | (29,384) | (34,281) | (39,178) | (44,076) | (48,973) | (53,870) | (58,767) | (381,988) | (91,805) | (124,842) |
| | Transmission | | (6,250) | (12,500) | (18,750) | (25,000) | (31,250) | (37,500) | (43,750) | (50,000) | (56,250) | (62,500) | (68,750) | (75,000) | (487,500) | (95,594) | (116,188) |
| | Intangibles | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 101000 Total | | (11,147) | (22,295) | (33,442) | (44,589) | (55,736) | (66,884) | (78,031) | (89,178) | (100,326) | (111,473) | (122,620) | (133,767) | (869,488) | (187,399) | (241,030) |
| Book/Tax Difference | 101000 Production | | (4,897) | (9,795) | (14,692) | (19,589) | (24,486) | (29,384) | (34,281) | (39,133) | (42,618) | (44,593) | (46,335) | (48,033) | (357,836) | (77,871) | (107,709) |
| | Transmission | | (6,250) | (12,500) | (18,750) | (25,000) | (31,250) | (37,500) | (43,750) | (49,571) | (54,533) | (58,638) | (61,883) | (64,700) | (464,325) | (81,860) | (99,021) |
| | Intangibles | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 101000 Total | | (11,147) | (22,295) | (33,442) | (44,589) | (55,736) | (66,884) | (78,031) | (88,704) | (97,151) | (103,230) | (108,219) | (112,733) | (822,161) | (159,731) | (206,730) |
| ADFIT | 101000 Production | | (1,028) | (2,057) | (3,085) | (4,114) | (5,142) | (6,171) | (7,199) | (8,218) | (8,950) | (9,364) | (9,730) | (10,087) | (75,145) | (16,353) | (22,619) |
| | Transmission | | (1,313) | (2,625) | (3,938) | (5,250) | (6,563) | (7,875) | (9,188) | (10,410) | (11,452) | (12,314) | (12,996) | (13,587) | (97,508) | (17,191) | (20,794) |
| | Intangibles | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 101000 Total | | (2,341) | (4,682) | (7,023) | (9,364) | (11,705) | (14,046) | (16,387) | (18,628) | (20,402) | (21,678) | (22,726) | (23,674) | (172,654) | (33,544) | (43,413) |

3.17 E PF Wildfire Page 5

| | | GL FERC / Func Group | 202103 | 202104 | 202105 | 202106 | 202107 | 202108 | 202109 | 202110 | 202111 | 202112 | 202201 | 202202 | 202203 | 202204 | 202205 |
|--|--------------|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|-------------|-------------|-------------|------------|
| Ending Plant Balance | 101000 | Distribution | 1,567,131 | 1,567,131 | 1,567,131 | 1,567,131 | 1,567,131 | 3,455,914 | 5,344,697 | 7,233,480 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 |
| | | Transmission | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 4,465,896 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 |
| | 101000 Total | | 3,567,131 | 3,567,131 | 3,567,131 | 3,567,131 | 3,567,131 | 5,455,914 | 9,810,593 | 11,973,364 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 | 13,862,148 |
| Additions | 101000 | Distribution | - | - | - | - | - | 1,888,783 | 1,888,783 | 1,888,783 | 1,888,783 | - | - | - | - | - | - |
| | | Transmission | - | - | - | - | - | - | 2,465,896 | 273,988 | - | - | - | - | - | - | - |
| | 101000 Total | | - | - | - | - | - | 1,888,783 | 4,354,679 | 2,162,772 | 1,888,783 | - | - | - | - | - | - |
| Depreciation Expense Calculate | 101000 | Distribution | 3,200 | 3,200 | 3,200 | 3,200 | 3,200 | 5,128 | 8,984 | 12,840 | 16,696 | 18,625 | 18,625 | 18,625 | 18,625 | 18,625 | 18,625 |
| | | Transmission | 3,433 | 3,433 | 3,433 | 3,433 | 3,433 | 3,433 | 5,550 | 7,902 | 8,137 | 8,137 | 8,137 | 8,137 | 8,137 | 8,137 | 8,137 |
| | 101000 Total | | 6,633 | 6,633 | 6,633 | 6,633 | 6,633 | 8,561 | 14,534 | 20,742 | 24,833 | 26,761 | 26,761 | 26,761 | 26,761 | 26,761 | 26,761 |
| Accumulated Depreciation | 101000 | Distribution | (20,333) | (23,533) | (26,732) | (29,932) | (33,131) | (38,259) | (47,243) | (60,083) | (76,780) | (95,404) | (114,029) | (132,654) | (151,278) | (169,903) | (188,527) |
| | | Transmission | (20,600) | (24,033) | (27,467) | (30,900) | (34,333) | (37,767) | (43,317) | (51,218) | (59,355) | (67,492) | (75,629) | (83,765) | (91,902) | (100,039) | (108,176) |
| | 101000 Total | | (40,933) | (47,566) | (54,199) | (60,832) | (67,465) | (76,026) | (90,560) | (111,301) | (136,135) | (162,896) | (189,658) | (216,419) | (243,180) | (269,942) | (296,703) |
| Year 1 Tax Depreciation Expense | 101000 | Production | 23,610 | 23,610 | 23,610 | 23,610 | 23,610 | 23,610 | 23,610 | 23,610 | 23,610 | 23,610 | - | - | - | - | - |
| | | Transmission | 8,562 | 8,562 | 8,562 | 8,562 | 8,562 | 8,562 | 8,562 | 8,562 | 8,562 | 8,562 | - | - | - | - | - |
| | | Intangibles | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101000 Total | | 32,172 | 32,172 | 32,172 | 32,172 | 32,172 | 32,172 | 32,172 | 32,172 | 32,172 | 32,172 | - | - | - | - | - | |
| Year 2 Tax Depreciation Expense | 101000 | Production | 9,428 | 9,428 | 9,428 | 9,428 | 9,428 | 9,428 | 9,428 | 9,428 | 9,428 | 45,450 | 45,450 | 45,450 | 45,450 | 45,450 | 45,450 |
| | | Transmission | 12,032 | 12,032 | 12,032 | 12,032 | 12,032 | 12,032 | 12,032 | 12,032 | 12,032 | 16,483 | 16,483 | 16,483 | 16,483 | 16,483 | 16,483 |
| | | Intangibles | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101000 Total | | 21,459 | 21,459 | 21,459 | 21,459 | 21,459 | 21,459 | 21,459 | 21,459 | 21,459 | 21,459 | 61,933 | 61,933 | 61,933 | 61,933 | 61,933 | |
| Year 3 Tax Depreciation Expense | 101000 | Production | - | - | - | - | - | - | - | - | - | 8,720 | 8,720 | 8,720 | 8,720 | 8,720 | |
| | | Transmission | - | - | - | - | - | - | - | - | - | 11,128 | 11,128 | 11,128 | 11,128 | 11,128 | |
| | | Intangibles | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 101000 Total | | - | - | - | - | - | - | - | - | - | - | 19,848 | 19,848 | 19,848 | 19,848 | 19,848 | |
| Total Tax Depreciation Expense | 101000 | Production | 33,037 | 33,037 | 33,037 | 33,037 | 33,037 | 33,037 | 33,037 | 33,037 | 33,037 | 33,037 | 54,170 | 54,170 | 54,170 | 54,170 | 54,170 |
| | | Transmission | 20,594 | 20,594 | 20,594 | 20,594 | 20,594 | 20,594 | 20,594 | 20,594 | 20,594 | 20,594 | 27,611 | 27,611 | 27,611 | 27,611 | 27,611 |
| | | Intangibles | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101000 Total | | 53,631 | 53,631 | 53,631 | 53,631 | 53,631 | 53,631 | 53,631 | 53,631 | 53,631 | 53,631 | 81,781 | 81,781 | 81,781 | 81,781 | 81,781 | |
| Accumulated Tax Depreciation | 101000 | Production | (157,880) | (190,917) | (223,954) | (256,992) | (290,029) | (323,066) | (356,104) | (389,141) | (422,179) | (455,216) | (509,386) | (563,556) | (617,727) | (671,897) | (726,067) |
| | | Transmission | (136,781) | (157,375) | (177,969) | (198,563) | (219,157) | (239,750) | (260,344) | (280,938) | (301,532) | (322,126) | (349,737) | (377,348) | (404,959) | (432,570) | (460,181) |
| | | Intangibles | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101000 Total | | (294,661) | (348,292) | (401,923) | (455,555) | (509,186) | (562,817) | (616,448) | (670,079) | (723,711) | (777,342) | (859,123) | (940,904) | (1,022,685) | (1,104,467) | (1,186,248) | |
| Book/Tax Difference | 101000 | Production | (137,546) | (167,384) | (197,222) | (227,060) | (256,898) | (284,807) | (308,861) | (329,058) | (345,399) | (359,812) | (395,357) | (430,903) | (466,448) | (501,994) | (537,540) |
| | | Transmission | (116,181) | (133,342) | (150,502) | (167,663) | (184,823) | (201,984) | (217,028) | (229,720) | (242,177) | (254,634) | (274,108) | (293,582) | (313,057) | (332,531) | (352,005) |
| | | Intangibles | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101000 Total | | (253,728) | (300,726) | (347,724) | (394,723) | (441,721) | (486,791) | (525,889) | (558,778) | (587,576) | (614,446) | (669,465) | (724,485) | (779,505) | (834,525) | (889,545) | |
| ADFIT | 101000 | Production | (28,885) | (35,151) | (41,417) | (47,683) | (53,949) | (59,810) | (64,861) | (69,102) | (72,534) | (75,560) | (83,025) | (90,490) | (97,954) | (105,419) | (112,883) |
| | | Transmission | (24,398) | (28,002) | (31,605) | (35,209) | (38,813) | (42,417) | (45,576) | (48,241) | (50,857) | (53,473) | (57,563) | (61,652) | (65,742) | (69,831) | (73,921) |
| | | Intangibles | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101000 Total | | (53,283) | (63,153) | (73,022) | (82,892) | (92,761) | (102,226) | (110,437) | (117,343) | (123,391) | (129,034) | (140,588) | (152,142) | (163,696) | (175,250) | (186,804) | |

| | GL FERC / Func Group | 202206 | 202207 | 202208 | 202209 |
|---------------------------------------|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| Ending Plant Balance | 101000 Distribution | 9,122,263 | 9,122,263 | 9,122,263 | 9,122,263 |
| | Transmission | 4,739,884 | 4,739,884 | 4,739,884 | 4,739,884 |
| | | - | - | - | - |
| | 101000 Total | <u>13,862,148</u> | <u>13,862,148</u> | <u>13,862,148</u> | <u>13,862,148</u> |
| Additions | 101000 Distribution | | | | |
| | Transmission | | | | |
| | | - | - | - | - |
| | 101000 Total | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Depreciation Expense Calculate | 101000 Distribution | 18,625 | 18,625 | 18,625 | 18,625 |
| | Transmission | 8,137 | 8,137 | 8,137 | 8,137 |
| | | - | - | - | - |
| | 101000 Total | <u>26,761</u> | <u>26,761</u> | <u>26,761</u> | <u>26,761</u> |
| Accumulated Depreciation | 101000 Distribution | (207,152) | (225,777) | (244,401) | (263,026) |
| | Transmission | (116,313) | (124,449) | (132,586) | (140,723) |
| | | - | - | - | - |
| | 101000 Total | <u>(323,465)</u> | <u>(350,226)</u> | <u>(376,987)</u> | <u>(403,749)</u> |
| Year 1 Tax Depreciation Expen: | 101000 Production | - | - | - | - |
| | Transmission | - | - | - | - |
| | Intangibles | - | - | - | - |
| | | - | - | - | - |
| | 101000 Total | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Year 2 Tax Depreciation Expen: | 101000 Production | 45,450 | 45,450 | 45,450 | 45,450 |
| | Transmission | 16,483 | 16,483 | 16,483 | 16,483 |
| | Intangibles | - | - | - | - |
| | | - | - | - | - |
| | 101000 Total | <u>61,933</u> | <u>61,933</u> | <u>61,933</u> | <u>61,933</u> |
| Year 3 Tax Depreciation Expen: | 101000 Production | 8,720 | 8,720 | 8,720 | 8,720 |
| | Transmission | 11,128 | 11,128 | 11,128 | 11,128 |
| | Intangibles | - | - | - | - |
| | | - | - | - | - |
| | 101000 Total | <u>19,848</u> | <u>19,848</u> | <u>19,848</u> | <u>19,848</u> |
| Total Tax Depreciation Expense | 101000 Production | 54,170 | 54,170 | 54,170 | 54,170 |
| | Transmission | 27,611 | 27,611 | 27,611 | 27,611 |
| | Intangibles | - | - | - | - |
| | | - | - | - | - |
| | 101000 Total | <u>81,781</u> | <u>81,781</u> | <u>81,781</u> | <u>81,781</u> |
| Accumulated Tax Depreciation | 101000 Production | (780,237) | (834,407) | (888,578) | (942,748) |
| | Transmission | (487,792) | (515,403) | (543,014) | (570,625) |
| | Intangibles | - | - | - | - |
| | | - | - | - | - |
| | 101000 Total | <u>(1,268,029)</u> | <u>(1,349,810)</u> | <u>(1,431,591)</u> | <u>(1,513,373)</u> |
| Book/Tax Difference | 101000 Production | (573,085) | (608,631) | (644,176) | (679,722) |
| | Transmission | (371,479) | (390,953) | (410,428) | (429,902) |
| | Intangibles | - | - | - | - |
| | | - | - | - | - |
| | 101000 Total | <u>(944,564)</u> | <u>(999,584)</u> | <u>(1,054,604)</u> | <u>(1,109,624)</u> |
| ADFIT | 101000 Production | (120,348) | (127,812) | (135,277) | (142,742) |
| | Transmission | (78,011) | (82,100) | (86,190) | (90,279) |
| | Intangibles | - | - | - | - |
| | | - | - | - | - |
| | 101000 Total | <u>(198,359)</u> | <u>(209,913)</u> | <u>(221,467)</u> | <u>(233,021)</u> |

Washington Electric 2020 Wildfire Additions

| Eval | Depreciation category | Project | Percent included in Rate Case | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Total (including Residual CWIP) | AMA - Full Year |
|------|---------------------------|------------------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|---------------------------------|-----------------|
| | | | | Forecast Jan | Forecast Feb | Forecast Mar | Forecast Apr | Forecast May | Forecast Jun | Forecast Jul | Forecast Aug | Forecast Sep | Forecast Oct | Forecast Nov | Forecast Dec | | |
| 2075 | Elec Transmission 350-359 | Transmission Grid Hardening | 100% | - | - | - | - | - | - | - | - | 1,251,629 | 139,070 | - | - | 1,390,700 | 394,031 |
| 2075 | Elec Distribution 360-373 | WA Grid Hardening | 100% | - | - | - | - | - | - | - | 500,000 | 500,000 | 500,000 | 500,000 | - | 2,000,001 | 500,000 |
| 2075 | Elec Transmission 350-359 | SCADA, Midline reclosers, Tracking | 100% | - | - | - | - | - | - | - | 44,108 | 44,108 | 44,108 | 44,108 | - | 176,433 | 44,108 |
| | | | | | | | | | | | | | | | 3,567,134 | 938,139 | |
| | | | | | | | | | | | | | | | WF 2020 PF | WF 2020 PF | |

All projects complete prior to new rates going into effect, prior to

Washington Electric -2021 Wildfire Additions

| Eral | Depreciation category | Project | Percent included in Rate Case | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Total (including Residual CWIP) |
|------|---------------------------|------------------------------------|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------------------------|
| | | | | Forecast Jan | Forecast Feb | Forecast Mar | Forecast Apr | Forecast May | Forecast Jun | Forecast Jul | Forecast Aug | Forecast Sep | Forecast Oct | Forecast Nov | Forecast Dec | |
| 2075 | Elec Transmission 350-359 | Transmission Grid Hardening | 100% | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,465,896 | \$ 273,988 | \$ - | \$ - | 2,739,885 |
| 2075 | Elec Distribution 360-373 | WA Grid Hardening | 100% | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,625,000 | \$ 1,625,000 | \$ 1,625,000 | \$ 1,625,000 | \$ - | 6,500,001 |
| 2075 | Elec Distribution 360-373 | SCADA, Midline reclosers, Tracking | 100% | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 263,783 | \$ 263,783 | \$ 263,783 | \$ 263,783 | \$ - | 1,055,133 |

WILDFIRE O&M

| | | | | | P/T Ratio | | | |
|---------------------|--------------|--------------|--------------|----------------------------|------------------|---------------|------------------------|---------------|
| | | | | | 65.64% | 34.36% | | |
| Transmission | 2020 | 2021 | 2022 | Rate Period (Pro-rated) | WA | ID | Adj WA | Adj ID |
| Total WF | 880 | 1,324 | 1,602 | 1,533 | 1,006 | 527 | 995 | 521 |
| | | | | | WUI Map % | | | |
| | | | | | 60% | 40% | Risk Tree | |
| | | | | | E note 4 | | | |
| | | | | | 70% | 30% | Everything Else | |
| Total WF | 1536 | 4047 | 5315 | 4,998 | 3,204 | 1,794 | 3,030 | 1,719 |
| Risk Tree VM | 1,300 | 2,500 | 3,100 | 2,950 | 1,770 | 1,180 | 1,596 | 1,105 |
| Everything else | 236 | 1,547 | 2,215 | 2,048 | 1,434 | 614 | 1,434 | 614 |
| Total WF | 2,416 | 5,371 | 6,917 | 6,531 | 4,210 | 2,321 | 4,025 | 2,240 |

| | | |
|-------------|--------------|--------------|
| Existing RT | 500 | 500 |
| | <u>5,871</u> | <u>7,417</u> |

Rate Period system base:
 6,531 Pro-rated base
 (265) System overlap in 2019 test period
6,266

| Existing VM | 2019 | | Total | Going forward | Actual Overlap | Overlap | |
|--------------------|------------------|---------------|--------------|----------------------|-----------------------|----------------|-----------|
| | Actual WA | ID | | | | WA | ID |
| D | 5,685 | 2,464 | 8,149 | 7,900 | (249) | (174) | (75) |
| Direct | 69.76% | 30.24% | | | | | |
| T | 667 | 349 | 1,016 | 1,000 | (16) | (11) | (5) |
| P/T | 65.65% | 34.35% | | | | | |
| Total | 6,353 | 2,813 | 9,165 | 8,900 | (265) | (184) | (81) |
| | 69.31% | 31.61% | | | | | |

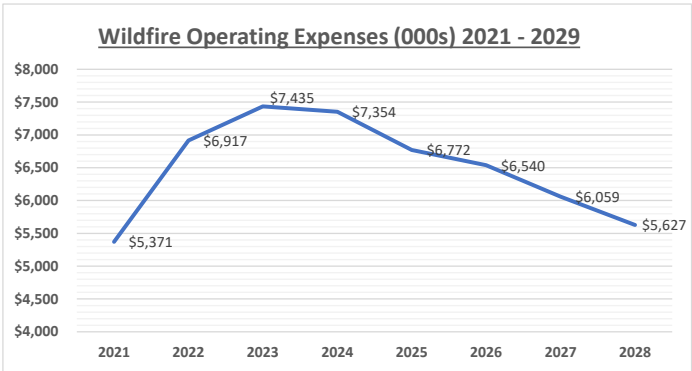
| 2019 | | | | |
|-------------------|---------------|-------------|-------------|-------------|
| | Actual | 2020 | 2021 | 2022 |
| A.Gibbs. Veg Mgmt | 8,200 | 8,400 | 10,800 | 11,124 |
| On-going Level | | 7,900 | 7,900 | 7,900 |
| Risk Tree | | | 2,900 | 3,224 |

2020
2021
2022
2023
2024
2025
2026
2027
2028
2029

| (000s) | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 10-YR Ttl |
|----------------|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| Capital | \$5,265 | \$16,985 | \$27,055 | \$31,380 | \$31,380 | \$31,380 | \$31,380 | \$31,380 | \$31,380 | \$31,380 | \$268,965 |
| O&M | \$2,416 | \$5,371 | \$6,917 | \$7,435 | \$7,354 | \$6,772 | \$6,540 | \$6,059 | \$5,627 | \$5,096 | \$59,586 |

\$5,265 \$2,416
\$16,985 \$5,371
\$27,055 \$6,917
\$31,380 \$7,435
\$31,380 \$7,354
\$31,380 \$6,772
\$31,380 \$6,540
\$31,380 \$6,059
\$31,380 \$5,627

\$ \$



\$6,531

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 | 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 | 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 | 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 | 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 | 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 | 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 | 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 | 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

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

| Line No. | DESCRIPTION | Pro Forma Colstrip Cap & Amortization |
|--------------------------------|-------------------------------------|---|
| | Adjustment Number | 3.19 |
| | Workpaper Reference | E-PCOL |
| 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 | 3,053 |
| 10 | Regulatory Amortization | (2,534) |
| 11 | Taxes | - |
| 12 | Total Production & Transmission | 519 |
| 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 | 519 |
| 26 | OPERATING INCOME BEFORE FIT | (519) |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | (109) |
| 28 | Debt Interest | 81 |
| 29 | Deferred Income Taxes | (596) |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | \$105 |
| RATE BASE | | |
| PLANT IN SERVICE | | |
| 32 | Intangible | \$0 |
| 33 | Production | 12,361 |
| 34 | Transmission | - |
| 35 | Distribution | - |
| 36 | General | - |
| 37 | Total Plant in Service | 12,361 |
| ACCUMULATED DEPRECIATION/AMORT | | |
| 38 | Intangible | - |
| 39 | Production | (25,563) |
| 40 | Transmission | - |
| 41 | Distribution | - |
| 42 | General | - |
| 43 | Total Accumulated Depreciation | (25,563) |
| 44 | NET PLANT | (13,202) |
| 45 | DEFERRED TAXES | 1,863 |
| 46 | Net Plant After DFIT | (11,339) |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | (4,266) |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | (\$15,605) |

| | Change in | | | Total Adjustment |
|--|-----------------------------------|-------------------|-------------|---------------------|
| | Plant in Service at 12/31/2019 | Regulatory Assets | PF Capital | |
| Colstrip Plant in Service | (733) | | 12,361,431 | 12,360,698 |
| Colstrip A/D | (23,291,266) | | (2,272,019) | (25,563,285) |
| Colstrip ADFIT | 2,445,583 | | (582,922) | 1,862,661 |
| Colstrip Regulatory Asset Rate Base | (20,846,416) | (4,266,113) | 9,506,490 | (15,606,039) |
| Depreciation Expense | | | 3,052,957 | 3,052,957 |
| Regulatory Amortization Expense | - | (2,533,820) | | (2,533,820) |
| | - | (2,533,820) | 3,052,957 | 519,137 |

| | |
|--|------------------|
| Depreciation Expense Using Authorized Depreciation Rates | 857,331 |
| Expense Using Accelerated Depreciation Rates | 2,195,626 |
| Expense to Accelerate 2020-2022 additions to 2025 | 3,052,957 |

Notes:

- 1) Colstrip protected EDIT using ARAM to 2025 has been included in the FIT adjustment.
- 2) Plant, A/D, ADFIT and depreciation expense was restated from AMA basis to EOP basis at 12/31/2019 in separate adjustment.
- 3) This adjustment pro forms Colstrip from EOP 12/31/2019 to AMA 9/30/2022. A/D is adjusted, because the regulatory asset is made up of a portion of A/D that relates to D&R.

| J | FERC | 201912 | J | FERC | 201912 |
|--------------------|--------|-----------------------|-------------|--------|-------------------------|
| 3W | 311000 | 37,556,841.92 | 3W | 311000 | (30,539,652.23) |
| | 312000 | 56,319,537.69 | | 312000 | (43,238,601.19) |
| | 313000 | 2,686.96 | | 313000 | (580.40) |
| | 314000 | 15,438,140.77 | | 314000 | (9,133,523.57) |
| | 315000 | 6,633,634.06 | | 315000 | (5,174,842.05) |
| | 316000 | 6,273,047.65 | | 316000 | (5,077,593.87) |
| 3W Total | | <u>122,223,889.05</u> | 3W Total | | <u>(93,164,793.31)</u> |
| 4W | 311000 | 35,049,687.80 | 4W | 311000 | (28,707,150.47) |
| | 312000 | 39,170,490.94 | | 312000 | (25,537,326.34) |
| | 313000 | 2,561.24 | | 313000 | (577.37) |
| | 314000 | 9,830,124.83 | | 314000 | (5,027,844.38) |
| | 315000 | 4,694,498.69 | | 315000 | (3,387,984.97) |
| | 316000 | 2,954,367.48 | | 316000 | (2,225,533.76) |
| 4W Total | | <u>91,701,730.98</u> | 4W Total | | <u>(64,886,417.29)</u> |
| 12.31.2019 Balance | | 213,925,620.03 | Grand Total | | (158,051,210.60) |
| PF AMA 9/2022 | | <u>213,924,887.32</u> | | | <u>(181,342,477.06)</u> |
| Adjustment | | <u>(732.71)</u> | | | <u>(23,291,266.46)</u> |

Sum of Depreciation Amt

| J | FERC | 201901 | 201902 | 201903 | 201904 | 201905 | 201906 | 201907 | 201908 | 201909 | 201910 | 201911 | 201912 | Grand Total | WA % | WA Share |
|-------------|--------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------|-----------------|
| 3I | 311000 | | | | (32,908) | (32,928) | (32,953) | (32,964) | (32,966) | (32,978) | (32,991) | (33,000) | (33,013) | (296,701) | | |
| | 312000 | | | | (66,176) | (66,221) | (66,279) | (66,306) | (66,311) | (66,337) | (66,368) | (66,388) | (66,419) | (596,804) | | |
| | 313000 | | | | (9) | (9) | (10) | (10) | (10) | (10) | (11) | (11) | (11) | (90) | | |
| | 314000 | | | | (56,627) | (56,671) | (56,728) | (56,755) | (56,760) | (56,786) | (56,817) | (56,836) | (56,866) | (510,845) | | |
| | 315000 | | | | (8,606) | (8,608) | (8,611) | (8,612) | (8,612) | (8,613) | (8,615) | (8,616) | (8,617) | (77,510) | | |
| | 316000 | | | | (11,643) | (11,648) | (11,653) | (11,656) | (11,656) | (11,659) | (11,662) | (11,664) | (11,667) | (104,907) | | |
| 3I Total | | | | | <u>(175,970)</u> | <u>(176,084)</u> | <u>(176,234)</u> | <u>(176,302)</u> | <u>(176,315)</u> | <u>(176,382)</u> | <u>(176,464)</u> | <u>(176,514)</u> | <u>(176,593)</u> | <u>(1,586,857)</u> | 0% | - |
| 3W | 311000 | | | | (48,871) | (48,899) | (48,936) | (48,953) | (48,956) | (48,973) | (48,993) | (49,006) | (48,809) | (440,397) | | |
| | 312000 | | | | (90,218) | (90,279) | (90,358) | (90,394) | (90,401) | (90,437) | (90,480) | (90,507) | (90,549) | (813,621) | | |
| | 313000 | | | | (5) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (54) | | |
| | 314000 | | | | (35,634) | (35,662) | (35,698) | (35,715) | (35,718) | (35,734) | (35,754) | (35,766) | (35,879) | (321,560) | | |
| | 315000 | | | | (9,454) | (9,552) | (9,555) | (9,557) | (9,557) | (9,558) | (9,560) | (9,561) | (9,562) | (85,916) | | |
| | 316000 | | | | (7,615) | (7,618) | (7,622) | (7,623) | (7,624) | (7,625) | (7,628) | (7,629) | (7,631) | (68,615) | | |
| 3W Total | | | | | <u>(191,797)</u> | <u>(192,015)</u> | <u>(192,175)</u> | <u>(192,248)</u> | <u>(192,262)</u> | <u>(192,334)</u> | <u>(192,421)</u> | <u>(192,474)</u> | <u>(192,436)</u> | <u>(1,730,162)</u> | 100% | 1,730,162 |
| 4I | 311000 | | | | (45,621) | (45,630) | (45,642) | (45,649) | (45,652) | (45,658) | (45,667) | (45,673) | (45,679) | (410,870) | | |
| | 312000 | | | | (82,003) | (82,116) | (82,287) | (82,385) | (82,423) | (82,520) | (82,640) | (82,718) | (82,807) | (741,898) | | |
| | 313000 | | | | (9) | (10) | (10) | (10) | (11) | (11) | (11) | (11) | (12) | (94) | | |
| | 314000 | | | | (32,930) | (32,941) | (32,958) | (32,968) | (32,971) | (32,981) | (32,993) | (33,000) | (33,009) | (296,752) | | |
| | 315000 | | | | (7,673) | (7,788) | (7,796) | (7,800) | (7,802) | (7,807) | (7,813) | (7,816) | (7,821) | (70,116) | | |
| | 316000 | | | | (6,178) | (6,180) | (6,181) | (6,182) | (6,183) | (6,184) | (6,185) | (6,186) | (6,187) | (55,645) | | |
| 4I Total | | | | | <u>(174,415)</u> | <u>(174,663)</u> | <u>(174,874)</u> | <u>(174,995)</u> | <u>(175,042)</u> | <u>(175,160)</u> | <u>(175,309)</u> | <u>(175,404)</u> | <u>(175,513)</u> | <u>(1,575,376)</u> | 0% | |
| 4W | 311000 | | | | (45,285) | (48,777) | (48,790) | (48,798) | (48,801) | (48,809) | (48,818) | (48,824) | (49,064) | (435,966) | | |
| | 312000 | | | | (62,316) | (71,134) | (71,288) | (71,375) | (71,409) | (71,495) | (71,603) | (71,672) | (71,751) | (634,043) | | |
| | 313000 | | | | (5) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (6) | (52) | | |
| | 314000 | | | | (22,922) | (23,665) | (23,670) | (23,673) | (23,675) | (23,678) | (23,681) | (23,684) | (23,590) | (212,239) | | |
| | 315000 | | | | (6,730) | (7,319) | (7,327) | (7,332) | (7,333) | (7,338) | (7,344) | (7,347) | (7,351) | (65,422) | | |
| | 316000 | | | | (3,589) | (3,983) | (3,984) | (3,985) | (3,985) | (3,986) | (3,987) | (3,987) | (3,988) | (35,475) | | |
| 4W Total | | | | | <u>(140,847)</u> | <u>(154,884)</u> | <u>(155,065)</u> | <u>(155,169)</u> | <u>(155,209)</u> | <u>(155,312)</u> | <u>(155,439)</u> | <u>(155,521)</u> | <u>(155,751)</u> | <u>(1,383,197)</u> | 100% | 1,383,197 |
| C3 | 310200 | | | | - | - | - | - | - | - | - | - | - | - | | |
| | 311000 | (74,521) | (74,573) | (74,609) | - | - | - | - | - | - | - | - | - | (223,703) | | |
| | 312000 | (136,203) | (136,267) | (136,311) | - | - | - | - | - | - | - | - | - | (408,781) | | |
| | 313000 | (8) | (8) | (8) | - | - | - | - | - | - | - | - | - | (25) | | |
| | 314000 | (55,082) | (55,174) | (55,238) | - | - | - | - | - | - | - | - | - | (165,494) | | |
| | 315000 | (14,583) | (14,641) | (14,680) | - | - | - | - | - | - | - | - | - | (43,904) | | |
| | 316000 | (11,874) | (11,922) | (11,956) | - | - | - | - | - | - | - | - | - | (35,752) | | |
| C3 Total | | <u>(292,271)</u> | <u>(292,585)</u> | <u>(292,803)</u> | - | - | - | - | - | - | - | - | - | <u>(877,659)</u> | 65.64% | 576,095 |
| C4 | 310200 | | | | - | - | - | - | - | - | - | - | - | - | | |
| | 311000 | (74,983) | (75,064) | (75,113) | - | - | - | - | - | - | - | - | - | (225,159) | | |
| | 312000 | (106,477) | (106,583) | (106,647) | - | - | - | - | - | - | - | - | - | (319,708) | | |
| | 313000 | (8) | (8) | (8) | - | - | - | - | - | - | - | - | - | (25) | | |
| | 314000 | (36,843) | (36,982) | (37,066) | - | - | - | - | - | - | - | - | - | (110,891) | | |
| | 315000 | (11,189) | (11,189) | (11,189) | (79) | - | - | - | - | - | - | - | - | (33,647) | | |
| | 316000 | (6,404) | (6,482) | (6,530) | - | - | - | - | - | - | - | - | - | (19,416) | | |
| C4 Total | | <u>(235,904)</u> | <u>(236,309)</u> | <u>(236,553)</u> | <u>(79)</u> | - | - | - | - | - | - | - | - | <u>(708,846)</u> | 65.64% | 465,287 |
| Grand Total | | <u>(528,175)</u> | <u>(528,894)</u> | <u>(529,356)</u> | <u>(683,109)</u> | <u>(697,646)</u> | <u>(698,349)</u> | <u>(698,713)</u> | <u>(698,828)</u> | <u>(699,189)</u> | <u>(699,632)</u> | <u>(699,913)</u> | <u>(700,293)</u> | <u>(7,862,097)</u> | | 2019 Deprec Exp |

11,259,643 Rate Year Deprec Exp

7,104,902 Included in 2019 AMA to EOP ADJ

Depreciable Life to 2027**Balance at 12/31/2019**

| | | 65.35% | 34.65% |
|--|-------------------|-------------------|-------------------|
| | System | WA | ID |
| Generation Decommissioning & Retirement Cost | 13,777,539 | 9,003,622 | 4,773,917 |
| Generation Asset Retirement Obligation | 37,568,654 | 24,551,115 | 13,017,539 |
| | <u>51,346,193</u> | <u>33,554,737</u> | <u>17,791,456</u> |

Depreciable Life to 2025**Balance at 12/31/2019**

| | | 65.35% | 34.65% |
|--|-------------------|-------------------|-------------------|
| | System | WA | ID |
| Generation Decommissioning & Retirement Cost | 12,969,512 | 8,475,576 | 4,493,936 |
| Generation Asset Retirement Obligation | 37,568,654 | 24,551,115 | 13,017,539 |
| | <u>50,538,166</u> | <u>33,026,691</u> | <u>17,511,475</u> |

Depreciable Life to 2025**Balance at 12/31/2019**

| | | 65.39% | 34.61% |
|--|-------------------|-------------------|-------------------|
| | System | WA | ID |
| Generation Decommissioning & Retirement Cost | 12,969,512 | 8,480,764 | 4,488,748 |
| Generation Asset Retirement Obligation | 37,568,654 | 24,566,143 | 13,002,511 |
| | <u>50,538,166</u> | <u>33,046,907</u> | <u>17,491,259</u> |

| | | | |
|--|------------|-------------|-------------|
| | | 24,566,143 | |
| settlements | | (1,208,839) | |
| settlements | | (47,480.70) | |
| revised liability at 4/30/2020 | | 23,309,823 | |
| Generation Asset Retirement Obligation | 38,133,593 | 24,935,556 | 8,630,196 |
| | | 369,414 | (4,372,315) |

REVISED TTP PER STEVE WENKE:

Unit 4 Overhaul - CWIP at 12/31/2019, that will Transfer in 2020
 Plant per Colstrip Spreadsheet (James Gall)
 Plant for Environmental
 Total Colstrip Capital

| | Plan 2020 | Plan 2021 | Plan 2022 | Plan 2023 | Plan 2024 | |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------|
| | 872,875 | | | | | |
| | 6,586,200 | 4,276,902 | 403,372 | 2,347,946 | 8,838,881 | |
| | 2,554,200 | 3,829,500 | 3,006,600 | 3,268,950 | 2,853,900 | |
| | <u>10,013,275</u> | <u>8,106,402</u> | <u>3,409,972</u> | <u>5,616,896</u> | <u>11,692,781</u> | 38,839,326 |
| WA Share | 65.64% | 65.64% | 65.64% | | | |
| WA PF Capital for Colstrip | 6,572,714 | 5,321,042 | 2,238,306 | | | |

3.09 E-Colstrip Capital and Reg Amort Page 7

| Additions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------------|----|--------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| Existing Deprec Rates | | 202001 | 202002 | 202003 | 202004 | 202005 | 202006 | 202007 | 202008 | 202009 | 202010 | 202011 | 202012 | 202101 | 202102 | 202103 | 202104 | 202105 | 202106 | 202107 | 202108 | 202109 | 202110 | 202111 | 202112 | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 | 202207 | |
| 4.15% | 3W | 311000 | (10,539) | 10,163 | 4,109 | 5,197 | 31,998 | 47,997 | 47,997 | 43,997 | 43,997 | 35,998 | 31,998 | 78,874 | 12,664 | 12,664 | 18,996 | 22,162 | 25,328 | 37,992 | 37,992 | 34,826 | 34,826 | 28,494 | 25,328 | 25,328 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 |
| 5.01% | | 312000 | 51,643 | 10,163 | 4,109 | 5,197 | 31,998 | 47,997 | 47,997 | 43,997 | 43,997 | 35,998 | 31,998 | 78,874 | 12,664 | 12,664 | 18,996 | 22,162 | 25,328 | 37,992 | 37,992 | 34,826 | 34,826 | 28,494 | 25,328 | 25,328 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | |
| 13.55% | | 313000 | (1,368) | 10,163 | 4,109 | 5,197 | 31,998 | 47,997 | 47,997 | 43,997 | 43,997 | 35,998 | 31,998 | 78,874 | 12,664 | 12,664 | 18,996 | 22,162 | 25,328 | 37,992 | 37,992 | 34,826 | 34,826 | 28,494 | 25,328 | 25,328 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | |
| 8.87% | | 314000 | (69,018) | 10,163 | 4,109 | 5,197 | 31,998 | 47,997 | 47,997 | 43,997 | 43,997 | 35,998 | 31,998 | 78,874 | 12,664 | 12,664 | 18,996 | 22,162 | 25,328 | 37,992 | 37,992 | 34,826 | 34,826 | 28,494 | 25,328 | 25,328 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | |
| 4.94% | | 315000 | 59,536 | 10,163 | 4,109 | 5,197 | 31,998 | 47,997 | 47,997 | 43,997 | 43,997 | 35,998 | 31,998 | 78,874 | 12,664 | 12,664 | 18,996 | 22,162 | 25,328 | 37,992 | 37,992 | 34,826 | 34,826 | 28,494 | 25,328 | 25,328 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | |
| 4.56% | | 316000 | (15,612) | 10,163 | 4,109 | 5,197 | 31,998 | 47,997 | 47,997 | 43,997 | 43,997 | 35,998 | 31,998 | 78,874 | 12,664 | 12,664 | 18,996 | 22,162 | 25,328 | 37,992 | 37,992 | 34,826 | 34,826 | 28,494 | 25,328 | 25,328 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | 11,098 | |
| 3.57% | 4W | 311000 | 36,479 | 18,306 | 14,017 | 28,523 | 57,632 | 86,449 | 86,449 | 79,245 | 79,245 | 64,836 | 57,632 | 142,062 | 22,810 | 22,810 | 34,214 | 39,917 | 45,619 | 68,429 | 68,429 | 62,726 | 62,726 | 51,321 | 45,619 | 45,619 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 |
| 5.95% | | 312000 | (69,356) | 18,306 | 14,017 | 28,523 | 57,632 | 86,449 | 86,449 | 79,245 | 79,245 | 64,836 | 57,632 | 142,062 | 22,810 | 22,810 | 34,214 | 39,917 | 45,619 | 68,429 | 68,429 | 62,726 | 62,726 | 51,321 | 45,619 | 45,619 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | |
| 13.55% | | 313000 | (726) | 18,306 | 14,017 | 28,523 | 57,632 | 86,449 | 86,449 | 79,245 | 79,245 | 64,836 | 57,632 | 142,062 | 22,810 | 22,810 | 34,214 | 39,917 | 45,619 | 68,429 | 68,429 | 62,726 | 62,726 | 51,321 | 45,619 | 45,619 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | |
| 9.00% | | 314000 | (4,844) | 18,306 | 14,017 | 28,523 | 57,632 | 86,449 | 86,449 | 79,245 | 79,245 | 64,836 | 57,632 | 142,062 | 22,810 | 22,810 | 34,214 | 39,917 | 45,619 | 68,429 | 68,429 | 62,726 | 62,726 | 51,321 | 45,619 | 45,619 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | |
| 5.18% | | 315000 | 41,101 | 18,307 | 14,018 | 28,524 | 57,632 | 86,449 | 86,449 | 79,245 | 79,245 | 64,836 | 57,632 | 142,062 | 22,810 | 22,810 | 34,214 | 39,917 | 45,619 | 68,429 | 68,429 | 62,726 | 62,726 | 51,321 | 45,619 | 45,619 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | |
| 4.93% | | 316000 | (4,917) | 18,306 | 14,017 | 28,523 | 57,632 | 86,449 | 86,449 | 79,245 | 79,245 | 64,836 | 57,632 | 142,062 | 22,810 | 22,810 | 34,214 | 39,917 | 45,619 | 68,429 | 68,429 | 62,726 | 62,726 | 51,321 | 45,619 | 45,619 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | 19,989 | |
| Total | | | (7,622) | 170,814 | 108,759 | 202,321 | 537,782 | 806,674 | 806,674 | 739,451 | 739,451 | 605,005 | 537,782 | 1,325,622 | 212,842 | 212,842 | 319,263 | 372,473 | 425,683 | 638,525 | 638,525 | 585,315 | 585,315 | 478,894 | 425,683 | 425,683 | 186,526 | 186,526 | 186,526 | 186,526 | 186,526 | 186,526 | |

| Plant EOP | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------|--------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | | 202001 | 202002 | 202003 | 202004 | 202005 | 202006 | 202007 | 202008 | 202009 | 202010 | 202011 | 202012 | 202101 | 202102 | 202103 | 202104 | 202105 | 202106 | 202107 | 202108 | 202109 | 202110 | 202111 | 202112 | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 | 202207 | |
| 3W | 311000 | (10,539) | (20,376) | (16,267) | (11,069) | 20,929 | 68,926 | 116,923 | 160,920 | 204,918 | 240,915 | 272,913 | 313,778 | 364,452 | 371,116 | 396,112 | 418,274 | 443,602 | 481,955 | 519,587 | 554,413 | 589,239 | 617,734 | 643,062 | 668,390 | 679,488 | 690,586 | 701,684 | 712,782 | 723,881 | 734,980 | 746,078 | |
| | 312000 | 51,643 | 61,806 | 65,915 | 71,112 | 103,110 | 151,107 | 199,105 | 243,102 | 287,999 | 323,097 | 355,095 | 435,780 | 446,324 | 459,278 | 504,556 | 525,784 | 563,776 | 601,769 | 636,995 | 671,224 | 694,911 | 725,243 | 750,572 | 761,670 | 772,768 | 783,866 | 794,964 | 806,063 | 817,161 | 828,259 | | |
| | 313000 | (1,368) | 8,795 | 12,904 | 18,102 | 50,100 | 98,097 | 146,094 | 190,091 | 234,088 | 270,086 | 302,084 | 340,285 | 422,445 | 427,774 | 510,766 | 548,758 | 583,584 | 618,410 | 646,905 | 675,400 | 703,895 | 732,390 | 751,885 | 762,983 | 774,081 | 785,179 | 796,277 | 807,375 | 818,473 | 829,571 | | |
| | 314000 | (69,018) | (58,855) | (54,746) | (49,549) | (17,550) | 30,447 | 78,444 | 126,441 | 166,438 | 202,434 | 234,434 | 313,309 | 325,973 | 338,637 | 357,633 | 379,795 | 405,123 | 443,116 | 481,108 | 519,934 | 550,760 | 584,586 | 604,583 | 629,911 | 641,009 | 652,107 | 663,205 | 674,303 | 685,401 | 696,500 | | |
| | 315000 | 59,536 | 69,689 | 73,809 | 79,006 | 111,004 | 159,001 | 206,998 | 250,995 | 294,993 | 330,991 | 362,989 | 441,863 | 454,527 | 467,191 | 486,187 | 508,350 | 533,678 | 571,670 | 609,662 | 644,488 | 679,313 | 707,809 | 731,137 | 758,465 | 769,563 | 780,661 | 791,759 | 802,857 | 813,955 | 825,053 | | |
| | 316000 | (15,612) | (6,449) | (1,340) | 3,857 | 35,855 | 83,852 | 131,849 | 175,847 | 219,844 | 255,842 | 287,840 | 366,714 | 379,379 | 392,043 | 411,039 | 433,201 | 458,529 | 496,521 | 534,514 | 569,340 | 604,166 | 632,660 | 657,988 | 683,316 | 694,415 | 705,513 | 716,611 | 727,710 | 738,808 | 749,906 | | |
| 4W | 311000 | 36,479 | 54,785 | 68,802 | 97,325 | 154,975 | 241,406 | 327,855 | 407,099 | 486,344 | 551,180 | 608,812 | 673,648 | 773,684 | 796,494 | 830,708 | 856,225 | 916,244 | 984,672 | 1,053,101 | 1,105,927 | 1,178,553 | 1,229,875 | 1,275,944 | 1,321,131 | 1,341,102 | 1,361,072 | 1,381,043 | 1,401,014 | 1,421,000 | 1,441,000 | 1,461,000 | |
| | 312000 | (69,356) | (51,051) | (37,034) | (8,511) | 49,121 | 135,570 | 222,019 | 301,263 | 380,508 | 445,344 | 502,976 | 645,039 | 667,848 | 690,658 | 724,872 | 764,789 | 810,408 | 878,837 | 947,265 | 1,009,991 | 1,072,717 | 1,124,039 | 1,169,658 | 1,215,277 | 1,235,266 | 1,255,256 | 1,275,245 | 1,295,234 | 1,315,224 | 1,335,213 | 1,355,202 | |
| | 313000 | (726) | (17,579) | 31,598 | 62,119 | 117,752 | 204,200 | 290,649 | 369,893 | 449,137 | 513,974 | 571,606 | 715,660 | 736,978 | 759,296 | 793,502 | 835,419 | 879,038 | 947,467 | 1,015,895 | 1,079,321 | 1,141,340 | 1,192,660 | 1,238,279 | 1,283,897 | 1,329,515 | 1,349,504 | 1,369,493 | 1,389,482 | 1,409,471 | 1,429,460 | 1,449,449 | |
| | 314000 | (4,844) | (8,444) | (13,461) | (18,478) | (24,495) | (30,512) | (36,529) | (42,546) | (48,563) | (54,580) | (60,597) | (66,614) | (72,631) | (78,648) | (84,665) | (90,682) | (96,699) | (102,716) | (108,733) | (114,750) | (120,767) | (126,784) | (132,801) | (138,818) | (144,835) | (150,852) | (156,869) | (162,886) | (168,903) | (174,920) | | |
| | 315000 | 41,101 | 59,407 | 73,425 | 101,950 | 159,582 | 246,031 | 332,479 | 411,724 | 490,968 | 558,804 | 613,437 | 711,881 | 835,333 | 875,249 | 920,868 | 989,297 | 1,057,726 | 1,120,452 | 1,183,178 | 1,234,499 | 1,285,820 | 1,320,119 | 1,354,726 | 1,389,733 | 1,424,740 | 1,459,747 | 1,494,754 | 1,529,761 | 1,564,768 | 1,600,000 | | |
| | 316000 | (4,917) | 13,389 | 27,406 | 55,929 | 113,561 | 200,010 | 286,458 | 365,703 | 444,947 | 509,784 | 567,416 | 709,479 | 732,288 | 755,098 | 789,312 | 829,229 | 874,848 | 943,276 | 1,011,705 | 1,074,431 | 1,137,157 | 1,188,479 | 1,234,098 | 1,279,717 | 1,299,706 | 1,319,695 | 1,339,685 | 1,359,674 | 1,379,664 | 1,399,653 | 1,419,642 | |
| Total | | | (7,622) | 163,192 | 271,951 | 474,272 | 1,012,055 | 1,818,729 | 2,625,403 | 3,364,854 | 4,104,305 | 4,709,310 | 5,247,092 | 6,572,714 | 6,785,556 | 6,998,397 | 7,317,660 | 7,690,133 | 8,115,816 | 8,754,341 | 9,392,866 | 9,978,181 | 10,563,496 | 11,042,389 | 11,468,073 | 11,893,756 | 12,080,282 | 12,266,807 | 12,453,333 | 12,639,858 | 12,826,384 | 13,012,909 | 13,199,434 |

| Depreciation Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | | 202001 | 202002 | 202003 | 202004 | 202005 | 202006 | 202007 | 202008 | 202009 | 202010 | 202011 | 202012 | 202101 | 202102 | 202103 | 202104 | 202105 | 202106 | 202107 | 202108 | 202109 | 202110 | 202111 | 202112 | 202201 | 202202 | 202203 | 202204 | 202205 | 202206 | 202207 |
| 3W | 311000 | (53) | (88) | (63) | (47) | 17 | 155 | 321 | 488 | 632 | 770 | 888 | 1,079 | 1,274 | 1,281 | 1,336 | 1,407 | 1,489 | 1 | | | | | | | | | | | | | |

| | | | |
|----------------|-------|-------|-------|
| 2020 Additions | 3.75% | 7.22% | 6.68% |
| 2021 Additions | | 3.75% | 7.22% |
| 2022 Aditions | | | 3.75% |

| | Book Depreciation | | | Tax Depreciation | | | Book | Tax | ADFIT | |
|----------------|-------------------|----------------|------------------|------------------|----------------|----------------|----------------|------------------|------------------|------------------|
| | Plant Cost | Year 1 | Year 2 | Year 3 | Year 1 | Year 2 | | | | Year 3 |
| 2020 Additions | 6,572,714 | 153,643 | 773,265 | 1,411,452 | 246,477 | 474,484 | 438,860 | 2,338,360 | 1,159,821 | (247,493) |
| 2021 Additions | 5,321,042 | | 447,795 | 1,218,312 | - | 199,539 | 384,126 | 1,666,107 | 583,665 | (227,313) |
| 2022 Aditions | 2,238,306 | | | 598,774 | - | - | 83,936 | 598,774 | 83,936 | (108,116) |
| | <u>14,132,062</u> | <u>153,643</u> | <u>1,221,060</u> | <u>3,228,538</u> | <u>246,477</u> | <u>674,023</u> | <u>906,923</u> | <u>4,603,241</u> | <u>1,827,423</u> | <u>(582,922)</u> |

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

| Line No. | DESCRIPTION | Restate 2019 ADFIT E-RDFIT |
|--------------------------------|-------------------------------------|-------------------------------------|
| | Adjustment Number | 3.21 |
| | Workpaper Reference | |
| 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 | - |
| 22 | Regulatory Deferrals/Amortization | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | - |
| 25 | Total Electric Expenses | - |
| 26 | OPERATING INCOME BEFORE FIT | - |
| FEDERAL INCOME TAX | | |
| 27 | Current Accrual | - |
| 28 | Debt Interest | 159 |
| 29 | Deferred Income Taxes | - |
| 30 | Amortized ITC - Noxon | - |
| 31 | NET OPERATING INCOME | (\$159) |
| 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 | (30,542) |
| 46 | Net Plant After DFIT | (30,542) |
| 47 | DEFERRED DEBITS AND CREDITS & OTHER | - |
| 48 | WORKING CAPITAL | - |
| 49 | TOTAL RATE BASE | (\$30,542) |

AVISTA UTILITIES
 Electric Accumulated Deferred Taxes
EOP - Twelve Months Ended December 31, 2020

| | | <u>Alloc</u> | <u>Electric</u> | <u>Washington</u> | <u>Idaho</u> |
|-------------------------------------|--------------------------|--------------|---------------------|---------------------|---------------------|
| | | <u>Basis</u> | <u>System</u> | | |
| ACCELERATED TAX DEPRECIATION | | | | | |
| Electric | Intangible | 1 | 0 | 0 | 0 |
| | Production | 1 | (16,194,307) | (10,629,943) | (5,564,364) |
| | Transmission | 1 | (8,872,505) | (5,823,912) | (3,048,593) |
| | Distribution | 10 | (20,594,286) | (14,113,470) | (6,480,816) |
| | General Utility (Direct) | 13 | 0 | 0 | 0 |
| General/Intangible | CD AA | 4 | 36,967 | 25,577 | 11,390 |
| General/Intangible | CD AN | 4 | 0 | 0 | 0 |
| Subtotal | | | (45,624,131) | (30,541,749) | (15,082,383) |
| Total Deferred FIT | | | (45,624,131) | (30,541,749) | (15,082,383) |
| | | | | E Adj 3.21 | |

Allocation Notes:

| | | | | |
|---------------------------------------|----|----------|---------|---------|
| Production/Transmission | 1 | 100.000% | 65.640% | 34.360% |
| Jurisdictional four-factor | 4 | 100.000% | 69.189% | 30.811% |
| Net electric distribution plant - AMA | 10 | 100.000% | 68.531% | 31.469% |
| Net electric plant - AMA | 12 | 100.000% | 67.337% | 32.663% |
| Net electric general plant - AMA | 13 | 100.000% | 68.598% | 31.402% |
| Direct | D | | | |

Source of Allocation Factors: Results of Operations Report E-ALL-12A

Source of Allocation Factors: Results of Operations Report E-PLT-12A

AVISTA UTILITIES
Accumulated Deferred Taxes
EOP - Twelve Months Ended December 31, 2020

| | | Total System | Electric | Gas - North | Gas - South |
|----------------------------|-------|---------------------|---------------------|---------------------|--------------------|
| Electric | | (45,661,099) | (45,661,099) | | |
| GAS North | | (21,714,219) | | (21,714,219) | |
| GAS Oregon | | (8,861,164) | | | (8,861,164) |
| General Utility | CD AA | 52,377 | 36,967 | 10,744 | 4,666 |
| General Utility | CD AN | 0 | 0 | 0 | |
| Total Accelerated Tax Depr | | (76,184,105) | (45,624,132) | (21,703,475) | (8,856,498) |
| | | A | | | |
| Total Deferred FIT | | (76,184,105) | (45,624,132) | (21,703,475) | (8,856,498) |

Source of Allocation Factors: Results of Operations Report E-ALL-12A

| | | | | |
|-----------|----------|---------|---------|--------|
| CD AA - 7 | 100.000% | 70.578% | 20.513% | 8.909% |
| CD AN - 9 | 100.000% | 77.874% | 22.126% | 0.000% |

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation

Per GL:

| Accounting Period | 282900 | 283000 | Total | 282900 | 282900 | 282900 | 282900 | TOTAL |
|-------------------|--------|--------|--------|--------|--------------|--------------|-------------|--------------|
| | CD | CD | CD | CD | ED | GD | GD | |
| | AA | AA | AA | AN | AN | AN | OR | |
| Dec-18 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| Jan-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| Feb-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| Mar-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| Apr-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| May-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| Jun-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| Jul-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| Aug-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| Sep-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| Oct-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| Nov-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| Dec-19 | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| AMA | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |
| EOP | 52,377 | - | 52,377 | - | (35,563,350) | (16,863,657) | (7,260,690) | (59,635,320) |

Adjustments:

| Accounting Period | 282900 | 283000 | Total | 282900 | 282900 | 282900 | 282900 | TOTAL |
|-------------------|--------|--------|-------|--------|--------------|-------------|-------------|--------------|
| | CD | CD | CD | CD | ED | GD | GD | |
| | AA | AA | AA | AN | AN | AN | OR | |
| Dec-19 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| Jan-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| Feb-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| Mar-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| Apr-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| May-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| Jun-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| Jul-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| Aug-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| Sep-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| Oct-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| Nov-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| Dec-20 | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| AMA | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |
| EOP | - | - | - | - | (10,097,749) | (4,850,562) | (1,600,474) | (16,548,785) |

Revised:

| Accounting Period | 282900 | 283000 | Total | 282900 | 282900 | 282900 | 282900 | TOTAL |
|-------------------|--------|--------|--------|--------|--------------|--------------|-------------|--------------|
| | CD | CD | CD | CD | ED | GD | GD | |
| | AA | AA | AA | AN | AN | AN | OR | |
| Dec-19 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| Jan-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| Feb-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| Mar-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| Apr-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| May-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| Jun-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| Jul-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| Aug-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| Sep-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| Oct-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| Nov-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| Dec-20 | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| AMA | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |
| EOP | 52,377 | - | 52,377 | - | (45,661,099) | (21,714,219) | (8,861,164) | (76,184,105) |

| | System | | | WA | | | ID | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|----------------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| (From PLT) | | | | | | | | | |
| 182324 CDA Lake CDR Fund - Allocated | - | 8,050,000 | 8,050,000 | - | 5,284,020 | 5,284,020 | - | 2,765,980 | 2,765,980 |
| 182325 CDA Lake IPA Fund | - | 2,000,000 | 2,000,000 | - | 1,312,800 | 1,312,800 | - | 687,200 | 687,200 |
| 182333 CDA Settlement Costs | - | 1,130,184 | 1,130,184 | - | 741,853 | 741,853 | - | 388,331 | 388,331 |
| 182381 CDA Settlement Past Storage | - | 30,537,791 | 30,537,791 | - | 20,045,006 | 20,045,006 | - | 10,492,785 | 10,492,785 |
| 302000 Franchises & Consents | 591,118 | 44,049,218 | 44,640,336 | 591,118 | 28,913,907 | 29,505,025 | - | 15,135,311 | 15,135,311 |
| 303000 Misc Intangible Plant- (C-IPL) | 479,443 | 17,608,859 | 18,088,302 | 479,443 | 11,805,501 | 12,284,944 | - | 5,803,358 | 5,803,358 |
| 303100 Misc Intangible Plant-Mainframe Software (C-IPL) | 1,572,839 | 87,640,652 | 89,213,491 | 1,540,186 | 60,637,691 | 62,177,877 | 32,653 | 27,002,961 | 27,035,614 |
| 303110 Misc Intangible Plant-PC Software (C-IPL) | - | 319,253 | 319,253 | - | 220,888 | 220,888 | - | 98,365 | 98,365 |
| 3115-303 Misc Intangible Plant-PC Software (C-IPL) | 14,412,224 | 94,018,777 | 108,431,001 | 14,412,224 | 65,050,652 | 79,462,876 | - | 28,968,125 | 28,968,125 |
| TOTAL INTANGIBLE PLANT | 17,055,624 | 285,354,734 | 302,410,358 | 17,022,971 | 194,012,318 | 211,035,289 | 32,653 | 91,342,416 | 91,375,069 |
| Production | - | 1,418,084,853 | 1,418,084,853 | - | 930,160,150 | 930,160,150 | - | 487,924,703 | 487,924,703 |
| Transmission | - | 776,937,563 | 776,937,563 | - | 509,896,912 | 509,896,912 | - | 267,040,651 | 267,040,651 |
| Distribution | 1,800,328,498 | 3,048,699 | 1,803,377,197 | 1,192,361,165 | 2,115,248 | 1,194,476,413 | 607,967,333 | 933,451 | 608,900,784 |
| General Plant | 113,825,188 | 297,489,697 | 411,314,885 | 73,726,103 | 205,830,146 | 279,556,249 | 40,099,085 | 91,659,551 | 131,758,636 |
| | | | | | | | | | - |
| TOTAL Plant | 1,931,209,310 | 2,780,915,546 | 4,712,124,856 | 1,283,110,239 | 1,842,014,774 | 3,125,125,013 | 648,099,071 | 938,900,772 | 1,586,999,843 |

| | | | | | | | | | |
|----------------------------|---|-------------|-------------|---|-------------|-------------|---|------------|------------|
| (From IPL - Electric Data) | | | | | | | | | |
| 303000 CD AA | - | 6,961,001 | 6,961,001 | - | 4,816,247 | 4,816,247 | - | 2,144,754 | 2,144,754 |
| CD AN | - | 151,119 | 151,119 | - | 99,195 | 99,195 | - | 51,924 | 51,924 |
| 303100 CD AA | - | 73,511,605 | 73,511,605 | - | 50,861,944 | 50,861,944 | - | 22,649,661 | 22,649,661 |
| CD AN | - | 315,015 | 315,015 | - | 217,956 | 217,956 | - | 97,059 | 97,059 |
| 303110 CD AA | - | 319,253 | 319,253 | - | 220,888 | 220,888 | - | 98,365 | 98,365 |
| CD AN | - | - | - | - | - | - | - | - | - |
| 303115-2 CD AA | - | 94,018,778 | 94,018,778 | - | 65,050,652 | 65,050,652 | - | 28,968,126 | 28,968,126 |
| | - | 175,276,771 | 175,276,771 | - | 121,266,882 | 121,266,882 | - | 54,009,889 | 54,009,889 |

| Allocation Factors | | | | |
|--------------------|--------|--|---------|---------|
| 1 | 303000 | | 65.640% | 34.360% |
| 4 | 303100 | | 69.189% | 30.811% |
| 4 | 303110 | | 69.189% | 30.811% |
| 4 | 303115 | | 69.189% | 30.811% |

| | System | | | WA | | | ID | | |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|-------------|
| | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| (From PLT) | | | | | | | | | |
| 302000 Franchises & Consents | - | - | - | - | - | - | - | - | - |
| 303000 Misc Intangible Plant- (C-IPL) | 1,801,863 | 2,066,105 | 3,867,968 | 1,022,566 | 1,499,848 | 2,522,414 | 779,297 | 566,257 | 1,345,554 |
| 3031XX Misc Intangible Plant-Mainframe Software (C-IPL) | 4,086,592 | 49,361,081 | 53,447,673 | 4,077,302 | 35,832,689 | 39,909,991 | 9,290 | 13,528,392 | 13,537,682 |
| 303110 Misc Intangible Plant-PC Software (C-IPL) | - | - | - | - | - | - | - | - | - |
| TOTAL INTANGIBLE PLANT | 5,888,455 | 51,427,186 | 57,315,641 | 5,099,868 | 37,332,537 | 42,432,405 | 788,587 | 14,094,649 | 14,883,236 |
| UG Storage | - | 43,217,516 | 43,217,516 | - | 29,713,591 | 29,713,591 | - | 13,503,925 | 13,503,925 |
| Distribution | 752,288,955 | 2,518,894 | 754,807,849 | 504,140,137 | 1,723,402 | 505,863,539 | 248,148,818 | 795,492 | 248,944,310 |
| General Plant | 53,817,089 | 72,466,033 | 126,283,122 | 46,623,712 | 52,605,268 | 99,228,980 | 7,193,377 | 19,860,765 | 27,054,142 |
| | | | | | | | | | - |
| TOTAL Plant | 811,994,499 | 169,629,629 | 981,624,128 | 555,863,717 | 121,374,798 | 677,238,515 | 256,130,782 | 48,254,831 | 304,385,613 |

(From IPL - Gas North Data)

| | | | | | | | | | |
|--------------|---|------------|------------|---|------------|------------|---|------------|------------|
| 303000 CD AA | - | 2,023,166 | 2,023,166 | - | 1,468,677 | 1,468,677 | - | 554,489 | 554,489 |
| CD AN | - | 42,939 | 42,939 | - | 31,171 | 31,171 | - | 11,768 | 11,768 |
| 303100 CD AA | - | 21,365,632 | 21,365,632 | - | 15,509,953 | 15,509,953 | - | 5,855,679 | 5,855,679 |
| CD AN | - | 89,509 | 89,509 | - | - | - | - | 89,509 | 89,509 |
| 303110 CD AA | - | 92,789 | 92,789 | - | 67,358 | 67,358 | - | 25,431 | 25,431 |
| CD AN | - | - | - | - | - | - | - | - | - |
| 303115 CD AA | - | 27,325,897 | 27,325,897 | - | 19,836,688 | 19,836,688 | - | 7,489,209 | 7,489,209 |
| CD AN | - | - | - | - | - | - | - | - | - |
| | - | 50,939,932 | 50,939,932 | - | 36,913,848 | 36,913,848 | - | 14,026,084 | 14,026,084 |

Allocation Factors

| | | | |
|---|--------|---------|---------|
| 4 | 303000 | 72.593% | 27.407% |
| 4 | 303100 | 72.593% | 27.407% |
| 4 | 303110 | 72.593% | 27.407% |
| 4 | 303115 | 72.593% | 27.407% |

0.2305

| | System | |
|-------------------------------------|---------------|-------------------------------|
| | ADFIT | Grossed-Up (Rev. Req.) |
| Balance 12/31/2018 | (128,757,944) | (167,326,762) |
| Repairs | (12,682,929) | (16,482,039) |
| Repairs 481(a) | (24,417,679) | (31,731,877) |
| Repairs - Amortization | 5,677,784 | 7,378,537 |
| Repairs - Excess Deferreds | (7,022,178) | (9,125,637) |
| Meters | (11,378,988) | (14,787,509) |
| Meters 481(a) | (12,076,466) | (15,693,912) |
| Meters - Amortization | 2,419,978 | 3,144,870 |
| Meters - Excess Deferreds | (2,833,386) | (3,682,113) |
| IDD #5 | (6,147,010) | (7,988,317) |
| IDD #5 481(a) | (70,924,333) | (92,169,374) |
| IDD #5 - Amortization | 13,438,966 | 17,464,544 |
| IDD #5 - Excess Deferreds | (19,323,555) | (25,111,832) |
| Balance 12/31/2019 | (274,027,740) | (356,111,423) |
| 2020 Future Annual Additions | | |
| Repairs | (12,682,929) | (16,482,039) |
| IDD #5 | (6,147,010) | (7,988,317) |
| Meters | (9,648,925) | (12,539,214) |
| Amortization | 6,652,957 | 8,645,818 |
| | (21,825,907) | (28,363,752) |
| Balance 12/31/2020 | (295,853,647) | (384,475,175) |
| 2020 Repairs PF in case | | |
| Repairs | 8,736,000 | 11,352,827 |
| Repairs Amortization | (3,458,878) | (2,911,748) |
| | 5,277,122 | 8,441,079 |
| 2020 PF Adjustment | (16,548,785) | (19,922,673) |

AVISTA

3)Tax Credits Flow-Through - Allocated by Jur MK-JP 09.30.2020.xlsx
Allocation 9.29.2020

Adjustment No. _____

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC Workpaper Ref. CF WA Elec
TWELVE MONTHS ENDED DECEMBER 31, 2019

| | | |
|----------------------------------|----------------------|------------------------|
| Revenue: | | 1.000000 |
| Expense: | | |
| Uncollectibles (1) | | 0.003326 |
| Commission Fees (2) | | 0.002000 |
| Washington Excise Tax (3) | | 0.038605 |
| Total Expense | | <u>0.043931</u> |
| Net Operating Income Before FIT | | 0.956069 |
| Federal Income Tax @ | 21.00% Shared Inputs | 0.200774 |
| REVENUE CONVERSION FACTOR | | <u>0.755294</u> |

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

| | | | |
|--------------------------------|---------------|--------------------|-----------------|
| Net Write-Offs * | C-UE-1 | 1,822,064 | |
| Divided by: | | | |
| Sales to Ultimate Customers ** | Shared Inputs | <u>547,776,886</u> | |
| EFFECTIVE RATE | | | <u>0.003326</u> |

* From Uncollectibles Adjustment Workpapers.

** From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2020 dated 04/21/2020

(3) Calculation of Effective Washington Excise Tax Rate:

| | | | |
|------------------------|----------|----------|-----------------|
| Nominal Rate * | | 0.038734 | |
| Multiplied by | | | |
| Uncollectibles Factor: | | | |
| Revenue | 1.000000 | | |
| Less: | | | |
| Effective Uncol Rate | 0.003326 | 0.996674 | |
| EFFECTIVE RATE | | | <u>0.038605</u> |

* From Combined Excise Tax Return.

Prep by: _____ 1st Review: _____

| | WA E | WA G |
|-------------------------|-------------|-------------|
| Regulatory Amortization | \$ (43,789) | \$ (12,763) |
| ADFIT | \$ 17,681 | \$ 6,091 |

4.00 Customer Tax Credit - INFORMATIONAL Page 2 of 2

| | | | | | |
|-----------------------------------|---------------|--------------|--------------|--------------|--------------|
| Revenue Req | | 34,593,000 | | 10,083,000 | |
| | System | W A E | I D E | W A G | I D G |
| 12/31/2018 Balance | - | - | - | - | - |
| 2019 Activity: | | | | | |
| 481 (a) | (83,000,799) | (32,728,053) | (17,622,797) | (14,672,874) | (6,288,375) |
| 2019 Additions | (17,525,998) | (6,956,585) | (3,745,854) | (3,682,176) | (1,578,075) |
| 2019 Amortization | 15,858,944 | 7,055,849 | 3,799,303 | 2,517,377 | 1,078,876 |
| Transfer EDIT | (21,541,471) | (8,119,524) | (4,372,051) | (3,815,619) | (1,635,265) |
| 12/31/2019 Balance | (106,209,324) | (40,748,313) | (21,941,399) | (19,653,292) | (8,422,839) |
| 2020 Activity: | | | | | |
| 2020 Additions | (15,795,935) | (6,313,757) | (3,399,716) | (3,199,670) | (1,371,287) |
| 2020 Amortization | 2,837,028 | 1,133,982 | 610,606 | 574,677 | 246,290 |
| 12/31/2020 Balance | (119,168,231) | (45,928,088) | (24,730,509) | (22,278,285) | (9,547,836) |
| | | | | | |
| 1 | Oct-21 | 2,795,618 | | 811,198 | |
| 2 | Nov-21 | 2,862,530 | | 1,174,138 | |
| 3 | Dec-21 | 3,393,818 | | 1,432,710 | |
| 4 | Jan-22 | 3,360,850 | | 1,399,832 | |
| 5 | Feb-22 | 2,844,616 | | 1,178,141 | |
| 6 | Mar-22 | 2,987,921 | | 1,077,548 | |
| 7 | Apr-22 | 2,547,078 | | 784,218 | |
| 8 | May-22 | 2,685,942 | | 556,036 | |
| 9 | Jun-22 | 2,586,190 | | 415,383 | |
| 10 | Jul-22 | 3,041,827 | | 392,092 | |
| 11 | Aug-22 | 2,902,526 | | 400,634 | |
| 12 | Sep-22 | 2,584,084 | | 461,070 | |
| | Oct-21 | (43,132,470) | | (21,467,087) | |
| | Nov-21 | (40,269,939) | | (20,292,949) | |
| | Dec-21 | (36,876,121) | | (18,860,239) | |
| | Jan-22 | (33,515,271) | | (17,460,407) | |
| | Feb-22 | (30,670,656) | | (16,282,266) | |
| | Mar-22 | (27,682,735) | | (15,204,718) | |
| | Apr-22 | (25,135,657) | | (14,420,500) | |
| | May-22 | (22,449,715) | | (13,864,463) | |
| | Jun-22 | (19,863,525) | | (13,449,080) | |
| | Jul-22 | (16,821,698) | | (13,056,989) | |
| | Aug-22 | (13,919,172) | | (12,656,355) | |
| | Sep-22 | (11,335,088) | | (12,195,285) | |
| | | (28,247,379) | | (16,187,653) | |
| Increase to Rate Base | | 17,680,709 | | 6,090,632 | |
| | | | | | |
| Debt % | | 50% | | 50% | |
| Debt Cost | | 4.97% | | 4.97% | |
| Equity % | | 50% | | 50% | |
| Equity Cost | | 9.90% | | 9.90% | |
| ROR | | 7.433% | | 7.433% | |
| CF | | 0.755294 | | 0.755463 | |
| FIT Benefit of Interest | | (92,174) | | (31,756) | |
| Revenue Requirement | | 1,617,840 | | 557,209 | |
| Tax Credit | | 34,593,000 | | 10,083,000 | |
| Revenue Requirement of Tax Credit | | (45,800,708) | | (13,346,782) | |
| Calculated Revenue Requirement | | (44,182,868) | | (12,789,573) | |
| Rev Req per Andrews' model | | 44,183,000 | | 12,790,000 | |
| Rounding Diff | | 132 | | 427 | |
| | | | | | |
| Uncollectibles | CF | 0.003326 | (152,333) | CF | 0.003326 |
| Commission Fees | | 0.002 | (91,601) | | 0.002 |
| WA Excise Tax | | 0.038605 | (1,768,136) | | 0.038392 |
| | | | (2,012,071) | | (512,410) |
| | | | | | (583,495) |
| Amortization | | (43,788,637) | | (12,763,287) | |