

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

Line No.	DESCRIPTION	PF Normalize CS2/Colstrip Major Maint
	Adjustment Number	3.20
	Workpaper Reference	E-PMM
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	(16)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(16)
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	(16)
26	OPERATING INCOME BEFORE FIT	16
FEDERAL INCOME TAX		
27	Current Accrual	3
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$13
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	2020	2021		
Colstrip:									
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	-							-	
2020 Major Maintenance Expense	2,827,000					942,333	942,333	2,827,000	
2021 Major Maintenance Expense	2,665,000					888,333	1,776,667	2,665,000	
Total (System)	5,492,000	1,206,564	2,173,712	2,276,400	1,069,845	1,045,029	1,830,667	6,829,217	
CS2:									
2019 Major Maintenance (Steam Turbine)	957,877				136,840	136,840	136,840	957,877	
2019 Major Maintenance (T3 Transformer)	2,213,324				553,331	553,331	553,331	2,213,324	
2020 Major Maintenance									
2021 Major Maintenance - Steam Turbine	500,000						125,000	500,000	
Total System	3,671,201	-	-	-	690,171	690,171	815,171	3,171,201	
Total Colstrip and CS2		1,206,564	2,173,712	2,276,400	1,760,016	1,735,200	2,645,837	4,194,689	
					A	B		10,000,418	
FY Actual Expense (System)		3,619,676	2,901,453	308,087	3,171,201	2,827,000	3,165,000	65.64%	
System Adjustment		(2,413,112)	(727,741)	1,968,313	(1,411,185)	(1,091,800)	(519,163)	Pro Forma	
								1,760,016	
								1,735,200	
P/T Ratio					65.64%	65.64%	65.64%	1,155,274	
								1,138,985	
WA Share - Adjustment					(926,302)			(16,289)	
					Restating Adj 2.18			Pro Forma Adj. 3.19	
								Summary	
								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	
								Pro Forma Adj. 3.19	
								(24,816)	
								(16,289)	

Sum of Actual Monthly Expense Amortization Month	Expense Year				Grand Total
	2016	2017	2018	2019	
Jan-16					
Feb-16					
Mar-16					
Apr-16					
May-16					
Jun-16	557,076				557,076
Jul-16	1,068,965				1,068,965
Aug-16	86,195				86,195
Sep-16	51,344				51,344
Oct-16					
Nov-16	62,043				62,043
Dec-16	1,794,054				1,794,054
Jan-17		(56,955)			(56,955)
Feb-17					
Mar-17		(10,006)			(10,006)
Apr-17		101,620			101,620
May-17		122,290			122,290
Jun-17		530,687			530,687
Jul-17		1,187,290			1,187,290
Aug-17		926,105			926,105
Sep-17		127,013			127,013
Oct-17		(56,778)			(56,778)
Nov-17		(5,056)			(5,056)
Dec-17		35,242			35,242
Jan-18			15,935		15,935
Feb-18			1,146		1,146
Mar-18			294,638		294,638
Apr-18			(3,632)		(3,632)
May-18					
Jun-18					
Jul-18					
Aug-18					
Sep-18					
Oct-18					
Nov-18					
Dec-18					
Jan-19				157,785	157,785
Feb-19				11,762	11,762
Mar-19				1,143	1,143
Apr-19				267,327	267,327
May-19				231,755	231,755
Jun-19				717,327	717,327
Jul-19				260,341	260,341
Aug-19				(589,348)	(589,348)
Sep-19				1,498,007	1,498,007
Oct-19				13,948	13,948
Nov-19				35,266	35,266
Dec-19				565,889	565,889
Jan-20					
Feb-20					
Mar-20					
Apr-20					
May-20					
Jun-20					
Jul-20					
Aug-20					
Sep-20					
Oct-20					
Nov-20					

Dec-20
Jan-21
Feb-21
Mar-21
Apr-21
May-21
Jun-21
Jul-21
Aug-21
Sep-21
Oct-21
Nov-21
Dec-21
Jan-22
Feb-22
Mar-22
Apr-22
May-22
Jun-22
Jul-22
Aug-22
Sep-22
Oct-22
Nov-22
Dec-22
Jan-23
Feb-23
Mar-23
Apr-23
May-23
Jun-23
Jul-23
Aug-23
Sep-23
Oct-23
Nov-23
Dec-23
Jan-24
Feb-24
Mar-24
Apr-24
May-24
Jun-24
Jul-24
Aug-24
Sep-24
Oct-24
Nov-24
Dec-24
Jan-25
Feb-25
Mar-25
Apr-25
May-25
Jun-25
Jul-25
Aug-25
Sep-25
Oct-25
Nov-25
Dec-25

Grand Total	3,619,676	2,901,453	308,087	3,171,201	10,000,417
--------------------	------------------	------------------	----------------	------------------	-------------------