

BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)	DOCKETS UE-200900, UG-200901,
TRANSPORTATION COMMISSION)	UE-200894 (<i>Consolidated</i>)
)	
Complainant,)	
)	
v.)	
)	
AVISTA CORPORATION d/b/a)	
AVISTA UTILITIES)	
)	
Respondent.)	
_____)	
)	
In the Matter of the Petition of)	
)	
AVISTA CORPORATION d/b/a)	
AVISTA UTILITIES,)	
)	
For an Accounting Order Authorizing)	
Accounting and Ratemaking Treatment of)	
Costs Associated with the Company's)	
Wildfire Resiliency Plan.)	
_____)	

EXHIBIT BGM-3

ELECTRIC SERVICE REVENUE REQUIREMENT CALCULATIONS

Electric Revenue Requirement Summary (\$000)

Line	Adj. No.	Description	Avista Filed at AWEC ROR			AWEC Proposed			
			NOI Bef. Int. Ded.	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)	Net Oper. Income	Rate Base	Rev. Req. Def. / (Suf.)
1	1.00	Per Book Results (Y/E Dec. 2019)	115,023	115,023	1,710,135	6,431	\$115,023	1,710,135	6,431
<i>Restating Adjustments:</i>									
2	1.01	Deferred FIT Rate Base	-	0	47	4	0	47	4
3	1.02	Deferred Debits and Credits	(45)	(45)	1	60	(45)	1	60
4	1.03	Working Capital	-	(19)	(3,752)	(323)	(19)	(3,752)	(323)
5	1.04	Remove AMI Rate Base	-	(248)	(48,288)	(4,153)	(248)	(48,288)	(4,153)
6	2.01	Eliminate B & O Taxes	(63)	(63)	-	84	(63)	-	84
7	2.02	Restate Property Tax	(791)	(791)	-	1,047	(791)	-	1,047
8	2.03	Uncollect. Expense	(1,135)	(1,135)	-	1,503	(1,135)	-	1,503
9	2.04	Regulatory Expense	294	294	-	(389)	294	-	(389)
10	2.05	Injuries and Damages	(40)	(40)	-	53	(40)	-	53
11	2.06	FIT/DFIT/ ITC Expense	3	3	-	(4)	3	-	(4)
12	2.07	Office Space Charges to Non-Utility	41	41	-	(54)	41	-	(54)
13	2.08	Restate Excise Taxes	(27)	(27)	-	36	(27)	-	36
14	2.09	Net Gains & Losses	46	46	-	(61)	46	-	(61)
15	2.10	Weather Normalization	(619)	(619)	-	820	(619)	-	820
16	2.11	Eliminate Adder Schedules	(1,104)	(1,104)	-	1,461	(1,104)	-	1,461
17	2.12	Misc. Restating Non-Util / Non- Recurring Expenses	967	967	-	(1,280)	967	-	(1,280)
18	2.13	Restating Incentives	(595)	(595)	-	788	(595)	-	788
19	2.14	Restate Debt Interest	(934)	(1,042)	-	1,380	(1,042)	-	1,380
20	2.15	Eliminate WA Power Cost Defer	1,074	1,074	-	(1,422)	1,074	-	(1,422)
21	2.16	Nez Perce Settlement Adjustment	4	4	-	(5)	4	-	(5)
22	2.17	Normalize CS2/Colstrip Major Maint	732	732	-	(969)	732	-	(969)
23	2.18	Authorized Power Supply	(4,633)	(4,633)	-	6,134	(4,633)	-	6,134
24	2.19	Restate 2019 AMA Rate Base to EOP	(1,466)	(1,358)	21,049	3,751	(1,358)	21,049	3,751
25		Restated Results	106,730	106,463	1,679,192	14,892	106,463	1,679,192	14,892
<i>Pro Forma Adjustments:</i>									
26	3.00P	Pro Forma Power Supply	11,521	11,521	-	(15,253)	11,521	-	(15,253)
27	3.00T	Pro Forma Transmission Revenue/Expense	873	873	-	(1,156)	1,294	-	(1,713)
28	3.01	Pro Forma Revenue Normalization	11,740	11,740	-	(15,544)	11,740	-	(15,544)
29	3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts	1,909	1,905	(766)	(2,594)	1,905	(766)	(2,594)
30	3.03	Pro Forma ARAM DFIT	500	500	-	(662)	500	-	(662)
31	3.04	Pro Forma Labor Non-Exec	(2,581)	(2,581)	-	3,417	-	-	-
32	3.05	Pro Forma Labor Exec	251	251	-	(333)	251	-	(333)
33	3.06	Pro Forma Employee Benefits	(885)	(885)	-	1,171	(885)	-	1,171
34	3.07	Pro Forma Insurance Expense	(2,796)	(2,796)	-	3,702	(1,981)	-	2,623
35	3.08	Pro Forma IS/IT Expense	(1,590)	(1,590)	-	2,105	(814)	-	1,078
36	3.09	Pro Forma Property Tax	(1,349)	(1,349)	-	1,786	(1,349)	-	1,786
37	3.10	Pro Forma Fee Free Amortization	(1,052)	(1,052)	-	1,393	(1,052)	-	1,393
38	3.11	Pro Forma 2020 Customer At Center	(1,452)	(1,404)	9,316	2,724	-	-	-
39	3.12	Pro Forma 2020 Large & Distinct	(359)	(239)	23,308	2,480	-	-	-
40	3.13	Pro Forma 2020 Programmatic	(1,018)	(752)	51,538	5,779	-	-	-
41	3.14	Pro Forma 2020 Mandatory & Compliance	(561)	(377)	35,584	3,802	-	-	-
42	3.15	Pro Forma 2020 Short Lived	(1,553)	(1,497)	10,886	2,992	-	-	-
43	3.16	Pro Forma AMI Capital	(7,633)	(7,159)	92,163	18,032	(12,410)	(21,735)	14,413
44	3.17	Pro Forma WildFire Plan	(3,427)	(3,359)	13,126	5,666	(1,421)	-	1,882
45	3.18	Pro Forma EIM Expenditures	(2,209)	(2,161)	9,358	3,729	-	-	-
46	3.19	Pro Forma Colstrip Cap & Amortization	186	106	(15,605)	(1,588)	1,973	(4,265)	(3,008)
47	3.20	PF Normalize CS2/Colstrip Major Maint	13	13	-	(17)	13	-	(17)
48	3.21	Restate 2019 ADFIT	-	(157)	(30,542)	(2,627)	(157)	(30,542)	(2,627)
49	7.01	2020 AMA Rate Base	-	-	-	-	(6,072)	12,732	9,221
50	7.02	2020 O&M Expense	-	-	-	-	8,178	-	(10,828)
51	7.03	Inter-Corp. Cost Allocation	-	-	-	-	42	-	(56)
52	7.04	AFUDC Flow Through Amort.	-	-	-	-	1,391	-	(1,841)
53	4.00T	Tax Accounting Change Credit	-	-	-	-	9,186	-	(12,162)
54		Pro Forma Results	105,259	106,012	1,877,557	33,900	128,316	1,634,615	(18,177)
55					Calculated:	\$44,183			(\$18,177)
56					ROE Impact	(10,284)			0

Electric Revenue Requirement Summary (\$000)

Line	Adj. No.	Description	Impact of AWEC Adjustments			Rev. Req. Def. / (Suf.)	AWEC Position
			Pre-Tax Net Oper. Income	Net Oper. Income	Rate Base		
1	1.00	Per Book Results (Y/E Dec. 2019)					
<i>Restating Adjustments:</i>							
2	1.01	Deferred FIT Rate Base	-	-	-	-	Neutral
3	1.02	Deferred Debits and Credits	-	-	-	-	Neutral
4	1.03	Working Capital	-	-	-	-	Neutral
5	1.04	Remove AMI Rate Base	-	-	-	-	Neutral
6	2.01	Eliminate B & O Taxes	-	-	-	-	Neutral
7	2.02	Restate Property Tax	-	-	-	-	Neutral
8	2.03	Uncollect. Expense	-	-	-	-	Neutral
9	2.04	Regulatory Expense	-	-	-	-	Neutral
10	2.05	Injuries and Damages	-	-	-	-	Neutral
11	2.06	FIT/DFIT/ ITC Expense	-	-	-	-	Neutral
12	2.07	Office Space Charges to Non-Utility	-	-	-	-	Neutral
13	2.08	Restate Excise Taxes	-	-	-	-	Neutral
14	2.09	Net Gains & Losses	-	-	-	-	Neutral
15	2.10	Weather Normalization	-	-	-	-	Neutral
16	2.11	Eliminate Adder Schedules	-	-	-	-	Neutral
17	2.12	Misc. Restating Non-Util / Non- Recurring Expenses	-	-	-	-	Neutral
18	2.13	Restating Incentives	-	-	-	-	Neutral
19	2.14	Restate Debt Interest	-	-	-	-	Neutral
20	2.15	Eliminate WA Power Cost Defer	-	-	-	-	Neutral
21	2.16	Nez Perce Settlement Adjustment	-	-	-	-	Neutral
22	2.17	Normalize CS2/Colstrip Major Maint	-	-	-	-	Neutral
23	2.18	Authorized Power Supply	-	-	-	-	Neutral
24	2.19	Restate 2019 AMA Rate Base to EOP	-	-	-	-	Neutral
25		Restated Results	-	-	-	-	
<i>Pro Forma Adjustments:</i>							
26	3.00P	Pro Forma Power Supply	-	-	-	-	Neutral
27	3.00T	Pro Forma Transmission Revenue/Expense	533	421	-	(557)	Contest
28	3.01	Pro Forma Revenue Normalization	-	-	-	-	Neutral
29	3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts	-	-	-	-	Neutral
30	3.03	Pro Forma ARAM DFIT	-	-	-	-	Neutral
31	3.04	Pro Forma Labor Non-Exec	3,267	2,581	-	(3,417)	Neutral
32	3.05	Pro Forma Labor Exec	-	-	-	-	Neutral
33	3.06	Pro Forma Employee Benefits	-	-	-	-	Neutral
34	3.07	Pro Forma Insurance Expense	1,031	814	-	(1,078)	Contest
35	3.08	Pro Forma IS/IT Expense	983	776	-	(1,028)	Contest
36	3.09	Pro Forma Property Tax	-	-	-	-	Neutral
37	3.10	Pro Forma Fee Free Amortization	-	-	-	-	Neutral
38	3.11	Pro Forma 2020 Customer At Center	1,838	1,452	(9,316)	(2,724)	Neutral
39	3.12	Pro Forma 2020 Large & Distinct	455	359	(23,308)	(2,480)	Neutral
40	3.13	Pro Forma 2020 Programmatic	1,288	1,018	(51,538)	(5,779)	Neutral
41	3.14	Pro Forma 2020 Mandatory & Compliance	710	561	(35,584)	(3,802)	Neutral
42	3.15	Pro Forma 2020 Short Lived	1,966	1,553	(10,886)	(2,992)	Neutral
43	3.16	Pro Forma AMI Capital	(5,905)	(4,665)	(113,898)	(3,619)	Contest
44	3.17	Pro Forma WildFire Plan	2,539	2,006	(13,126)	(3,784)	Contest
45	3.18	Pro Forma EIM Expenditures	2,796	2,209	(9,358)	(3,729)	Neutral
46	3.19	Pro Forma Colstrip Cap & Amortization	2,290	1,809	11,340	(1,420)	Contest
47	3.20	PF Normalize CS2/Colstrip Major Maint	-	-	-	-	Neutral
48	3.21	Restate 2019 ADFIT	-	-	-	-	Neutral
49	7.01	2020 AMA Rate Base	(7,769)	(6,137)	12,732	9,221	Proposed
50	7.02	2020 O&M Expense	10,352	8,178	-	(10,828)	Proposed
51	7.03	Inter-Corp. Cost Allocation	54	42	-	(56)	Proposed
52	7.04	AFUDC Flow Through Amort.	1,760	1,391	-	(1,841)	Proposed
53	4.00T	Tax Accounting Change Credit	11,627	9,186	-	(12,162)	Proposed
54		Pro Forma Results	29,814	23,553	(242,942)	(52,077)	
55							
56							

AVISTA UTILITIES - AWEC ADJUSTED
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	(\$18,177)	\$512,317				
2	Interdepartmental Sales	1,228	-	1,228						
3	Sales for Resale	53,430	39	53,469						
4	Total Sales of Electricity	601,207	(16,016)	585,191	(18,177)	567,014				
5	Other Revenue	60,250	(42,836)	17,414						
6	Total Electric Revenue	661,457	(58,852)	602,605	(18,177)	584,427				
EXPENSES										
Production and Transmission										
7	Operating Expenses	170,553	(30,984)	139,569						
8	Purchased Power	89,083	(18,300)	70,783						
9	Depreciation/Amortization	32,447	7,290	39,737						
10	Regulatory Deferrals/Amortization	(712)	(1,071)	(1,783)						
11	Taxes	16,489	1,507	17,996						
12	Total Production & Transmission	307,860	(41,558)	266,302	-	266,302				
Distribution										
13	Operating Expenses	26,747	(2,039)	24,708						
14	Depreciation/Amortization	31,132	2,884	34,016						
15	Taxes	47,422	(17,461)	29,961	(702)	29,259				
16	Total Distribution	105,301	(16,616)	88,685	(702)	87,983				
17	Customer Accounting	9,916	3,709	13,625	(60)	13,565				
18	Customer Service & Information	28,425	(31,015)	(2,590)						
19	Sales Expenses	-	-	-						
Administrative & General										
20	Operating Expenses	55,880	(309)	55,571	(36)	55,535				
21	Depreciation/Amortization	35,595	2,671	38,266						
22	Regulatory Deferrals/Amortization	(9,018)	7,020	(1,998)						
23	Taxes	-	-	-						
24	Total Admin. & General	82,457	9,383	91,840	(36)	91,804				
25	Total Electric Expenses	533,959	(76,098)	457,861	(798)	457,063				
26	OPERATING INCOME BEFORE FIT	127,498	17,245	144,743	(17,379)	127,364				
FEDERAL INCOME TAX										
27	Current Accrual	4,963	4,727	9,690	(3,650)	6,040				
28	Debt Interest	-	389	389	(94)	295				
29	Deferred Income Taxes	7,830	(1,163)	6,667						
30	Amortized Investment Tax Credit	(318)	-	(318)						
31	NET OPERATING INCOME	\$115,023	\$13,293	\$128,316	(13,635)	\$114,680				
RATE BASE										
PLANT IN SERVICE										
32	Intangible	\$211,035	(\$30,152)	\$180,883						
33	Production	930,160	7,227	937,387						
34	Transmission	509,897	30,857	540,754						
35	Distribution	1,194,477	(4,558)	1,189,919						
36	General	279,556	(3,353)	276,203						
37	Total Plant in Service	3,125,125	21	3,125,146	-	3,125,146				
ACCUMULATED DEPRECIATION										
38	Intangible	(57,078)	(6,190)	(63,268)						
39	Production	(382,437)	(20,327)	(402,764)						
40	Transmission	(147,016)	(6,922)	(153,938)						
41	Distribution	(358,989)	(2,913)	(361,902)						
42	General	(92,865)	(53)	(92,918)						
43	Total Accumulated Depreciation	(1,038,385)	(36,405)	(1,074,790)	-	(1,074,790)				
44	NET PLANT BEFORE DFIT	2,086,740	(36,384)	2,050,356	-	2,050,356				
45	DEFERRED TAXES	(418,971)	(30,171)	(449,142)						
46	NET PLANT AFTER DFIT	1,667,769	(66,555)	1,601,214	-	1,601,214				
47	DEFERRED DEBITS AND CREDITS	(2,096)	(5,213)	(7,309)						
48	WORKING CAPITAL	44,462	(3,752)	40,710						
50	TOTAL RATE BASE	\$1,710,135	(\$75,520)	\$1,634,615	\$0	\$1,634,615				
51	RATE OF RETURN	6.73%		7.85%		7.02%				

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

Line No.	Description	Requested Base Rate Change 10/1/2021 (000's of Dollars)
1	Pro Forma Rate Base	\$ 1,634,615
2	Proposed Rate of Return	7.01%
3	Net Operating Income Requirement	\$114,587
4	Pro Forma Net Operating Income	128,316
5	Net Operating Income Deficiency	(\$13,729)
6	Conversion Factor	0.755294
7	Revenue Requirement	(\$18,177)
8	Total General Business Revenues	\$531,722
9	Percentage Revenue Increase	-3.42%
10	Total <u>Billed</u> General Business Revenues	\$530,123
11	Percentage Revenue Increase	-3.43%

**AVISTA UTILITIES - AWEC ADJUSTED
PROPOSED COST OF CAPITAL
WASHINGTON ELECTRIC**

Proposed Capital Structure

<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Debt	51.5%	4.75%	2.45%
Common	48.5%	9.40%	4.56%
Total	<u>100.00%</u>		<u>7.01%</u>

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

Actual Results Restatement Adjustments

Line No.	DESCRIPTION	Actual Results	Restatement Adjustments							
		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
		1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
		E-ROO	E-DFIT	E-DDC	E-WC	E-AMI	E-EBO	E-RPT	E-UE	E-RE
	Adjustment Number									
	Workpaper Reference									
	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)	19	248	-	-	-	-
29	Deferred Income Taxes	7,830	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	(318)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$115,023	\$0	(\$45)	(\$19)	(\$248)	(\$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	6,431	4	60	(323)	(4,153)	84	1,047	1,503	(389)

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

Line No.	DESCRIPTION	Injuries and Damages	FIT/DFIT/ ITC Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains & Losses	Weather Normalization	Eliminate Adder Schedules	Misc. Restating Non-Util / Non-Recurring Expenses
		2.05	2.06	2.07	2.08	2.09	2.10	2.11	2.12
	Adjustment Number	E-ID	E-FIT	E-OSC	E-RET	E-NGL	E-WN	E-EAS	E-MR
	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 - AWEC ADJUSTED
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
		2.13	2.14	2.15	2.16	2.17	2.18	2.19	R-Ttl
		E-RI	E-RDI	E-EWPC	E-NPS	E-PMM	E-APS	E-EOP19	
	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)	1,042	348	1	194	(1,232)	(390)	4,112
28	Debt Interest	-	-	-	-	-	-	(108)	159
29	Deferred Income Taxes	-	-	(63)	-	-	-	-	7,763
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	(318)
31	NET OPERATING INCOME	(595)	(1,042)	\$1,074	\$4	732	(\$4,633)	(\$1,358)	106,463
	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	1,380	(1,422)	(5)	(969)	6,134	3,751	14,892

(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 - AWEC ADJUSTED Pro Forma Adjustments
WASHINGTON ELECTRIC RESULTS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

Contest

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
		3.00P	3.00T	3.01	3.02	3.03	3.04	3.05	3.06
		E-PPS	E-PTRAN	E-PREV	E-PRA	E-ARAM	E-PLN	E-PLE	E-PEB
	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	1,191	(10,608)	-	-	-	-	-
6	Total Electric Revenue	20,316	1,191	16,031	-	-	-	-	-
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	9,232	(447)	-	231	-	-	-	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)	-	-	-	392
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	247
14	Depreciation/Amortization	-	-	-	-	-	-	-	-
	Regulatory Amortization								
15	Taxes	-	-	1,028	-	-	-	-	-
16	Total Distribution	-	-	1,028	-	-	-	-	247
17	Customer Accounting	-	-	89	-	-	-	-	112
18	Customer Service & Information	-	-	-	-	-	-	-	11
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	-	-	53	-	-	-	(318)	358
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	-	-	-	(779)	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	-	-	53	(779)	-	-	(318)	358
25	Total Electric Expenses	5,733	(447)	1,170	(2,417)	-	-	(318)	1,120
26	OPERATING INCOME BEFORE FIT	14,583	1,638	14,861	2,417	-	-	318	(1,120)
	FEDERAL INCOME TAX								
27	Current Accrual	3,062	344	3,121	508	-	-	67	(235)
28	Debt Interest	-	-	-	4	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	(500)	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	11,521	1,294	11,740	\$1,905	\$500	\$0	\$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	-	-	-	-	-	-	-	-
45	DEFERRED TAXES								
46	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)	(1,713)	(15,544)	(2,594)	(662)	-	(333)	1,171

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

Line No.	DESCRIPTION	Contest	Contest			Contest	Contest	Contest	Contest
		Pro Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Property Tax	Pro Forma Fee Free Amortization	Pro Forma 2020 Customer At Center	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programmatic	Pro Forma 2020 Mandatory & Compliance
		3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14
		E-PINS	E-PIT	E-PPT	E-PFEE	E-PCAPI	E-CAP2	E-CAP3	E-CAP4
	Adjustment Number								
	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	-	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	-	-	-	-	-
11	Taxes	-	-	1,156	-	-	-	-	-
12	Total Production & Transmission	-	-	1,156	-	-	-	-	-
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-	-
	Regulatory Amortization								
15	Taxes	-	-	552	-	-	-	-	-
16	Total Distribution	-	-	552	-	-	-	-	-
17	Customer Accounting	-	-	-	97	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	2,508	1,030	-	-	-	-	-	-
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	-	-	-	1,235	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	2,508	1,030	-	1,235	-	-	-	-
25	Total Electric Expenses	2,508	1,030	1,708	1,332	-	-	-	-
26	OPERATING INCOME BEFORE FIT	(2,508)	(1,030)	(1,708)	(1,332)	-	-	-	-
	FEDERAL INCOME TAX								
27	Current Accrual	(527)	(216)	(359)	(280)	-	-	-	-
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(1,981)	(\$814)	(\$1,349)	(1,052)	-	\$0	\$0	\$0
	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	2,623	1,077	1,786	1,393	-	-	-	-

AVISTA UTILITIES - AWEC ADJUSTED

WASHINGTON ELECTRIC RESULTS

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

Revised to Reflect

Filed 2019
Tax Return

Line No.	DESCRIPTION	Contest	Contest	Contest	Contest	Contest	PF Normalize CS2/Colstrip Major Maint	Restate 2019 ADFIT
		Pro Forma 2020 Short Lived	Pro Forma AMI Capital	Pro Forma WildFire Plan	Pro Forma EIM Expenditures	Pro Forma Colstrip Cap & Amortization		
		3.15	3.16	3.17	3.18	3.19	3.20	3.21
		E-CAP5	E-AMI	E-WF	E-PEIM	E-PCOL	E-PMM	E-RDFIT
	Adjustment Number							
	Workpaper Reference							
	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	-	-	-	-	-	(16)	-
8	Purchased Power	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	763	-	-
10	Regulatory Amortization	-	-	-	-	(2,534)	-	-
11	Taxes	-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	-	-	(1,771)	(16)	-
	Distribution							
13	Operating Expenses	-	-	1,799	-	-	-	-
14	Depreciation/Amortization	-	1,934	-	-	-	-	-
	Regulatory Amortization	-	-	-	-	-	-	-
15	Taxes	-	-	-	-	-	-	-
16	Total Distribution	-	1,934	1,799	-	-	-	-
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	-	16,038	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	-	13,633	-	-	-	-	-
25	Total Electric Expenses	-	15,567	1,799	-	(1,771)	(16)	-
26	OPERATING INCOME BEFORE FIT	-	(15,567)	(1,799)	-	1,771	16	-
	FEDERAL INCOME TAX							
27	Current Accrual	-	(3,269)	(378)	-	372	3	-
28	Debt Interest	-	112	-	-	22	-	157
29	Deferred Income Taxes	-	-	-	-	(596)	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$0	(\$12,410)	(\$1,421)	-	1,973	13	(157)
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible	\$0	-	\$0	\$0	\$0	\$0	-
33	Production	-	-	-	-	-	-	-
34	Transmission	-	-	-	-	-	-	-
35	Distribution	-	(24,366)	-	-	-	-	-
36	General	-	-	-	-	-	-	-
37	Total Plant in Service	-	(24,366)	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	-	-	-	-	-	-	-
39	Production	-	-	-	-	-	-	-
40	Transmission	-	-	-	-	-	-	-
41	Distribution	-	2,632	-	-	-	-	-
42	General	-	-	-	-	-	-	-
43	Total Accumulated Depreciation	-	2,632	-	-	-	-	-
44	NET PLANT	-	(21,735)	-	-	-	-	-
45	DEFERRED TAXES	-	-	-	-	-	-	(30,542)
46	Net Plant After DFIT	-	(21,735)	-	-	-	-	(30,542)
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	(4,266)	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	(\$21,735)	\$0	\$0	(\$4,266)	\$0	(\$30,542)
50	RATE OF RETURN	-	-	-	-	-	-	-
51	REVENUE REQUIREMENT	-	14,413	1,882	-	(3,008)	(17)	(2,627)

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

Line No.	DESCRIPTION	Proposed	Proposed	Proposed	Proposed	Contest	Base Pro Forma Total
		2020 AMA Capital	Pro Forma O&M	Inter-Corp. Cost Allocation	AFUDC Flow Through Amort.	Tax Customer Credit	
	Adjustment Number	7.01	7.02	7.03	7.04	4.00T	PF-SubTtl
	Workpaper Reference						
	REVENUES						
1	Total General Business	\$0	\$0	\$0	\$0	\$0	\$530,494
2	Interdepartmental Sales	-	-	-	-	-	1,228
3	Sales for Resale	-	-	-	-	-	53,469
4	Total Sales of Electricity	-	-	-	-	-	585,191
5	Other Revenue	-	-	-	-	-	17,414
6	Total Electric Revenue	-	-	-	-	-	602,605
	EXPENSES						
	Production and Transmission						
7	Operating Expenses	-	(4,064)	-	-	-	139,569
8	Purchased Power	-	-	-	-	-	70,783
9	Depreciation/Amortization	2,960	-	-	-	-	39,737
10	Regulatory Amortization	-	-	-	-	-	(1,783)
11	Taxes	-	-	-	-	-	17,996
12	Total Production & Transmission	2,960	(4,064)	-	-	-	266,302
	Distribution						
13	Operating Expenses	-	(4,085)	-	-	-	24,708
14	Depreciation/Amortization	2,371	-	-	-	-	34,016
	Regulatory Amortization	-	-	-	-	-	-
15	Taxes	-	-	-	-	-	29,961
16	Total Distribution	2,371	(4,085)	-	-	-	88,685
17	Customer Accounting	-	1,996	-	-	-	13,625
18	Customer Service & Information	-	(4,199)	-	-	-	(2,590)
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	-	-	(54)	-	-	55,571
21	Depreciation/Amortization	2,438	-	-	-	-	38,266
22	Regulatory Deferrals/Amortization	-	-	-	(1,760)	(11,627)	(1,998)
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	2,438	-	(54)	(1,760)	(11,627)	91,840
25	Total Electric Expenses	7,769	(10,352)	(54)	(1,760)	(11,627)	457,861
26	OPERATING INCOME BEFORE FIT	(7,769)	10,352	54	1,760	11,627	144,743
	FEDERAL INCOME TAX						
27	Current Accrual	(1,631)	2,174	11	370	2,442	9,690
28	Debt Interest	(66)	-	-	-	-	389
29	Deferred Income Taxes	-	-	-	-	-	6,667
30	Amortized ITC - Noxon	-	-	-	-	-	(318)
31	NET OPERATING INCOME	(\$6,072)	\$8,178	\$42	\$1,391	\$9,186	128,316
	RATE BASE						
	PLANT IN SERVICE						
32	Intangible	(2,006)	-	-	-	-	\$180,883
33	Production	3,248	-	-	-	-	937,387
34	Transmission	12,890	-	-	-	-	540,754
35	Distribution	31,444	-	-	-	-	1,189,919
36	General	(669)	-	-	-	-	276,203
37	Total Plant in Service	44,908	-	-	-	-	3,125,146
	ACCUMULATED DEPRECIATION/AMORT						
38	Intangible	(5,309)	-	-	-	-	(63,268)
39	Production	(12,153)	-	-	-	-	(\$402,764)
40	Transmission	(3,151)	-	-	-	-	(153,938)
41	Distribution	(6,649)	-	-	-	-	(361,902)
42	General	(2,371)	-	-	-	-	(92,918)
43	Total Accumulated Depreciation	(29,633)	-	-	-	-	(1,074,790)
44	NET PLANT	15,275	-	-	-	-	2,050,356
45	DEFERRED TAXES	(2,543)	-	-	-	-	(449,142)
46	Net Plant After DFIT	12,732	-	-	-	-	1,601,214
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	(7,309)
48	WORKING CAPITAL	-	-	-	-	-	40,710
49	TOTAL RATE BASE	\$12,732	\$0	\$0	\$0	\$0	1,634,615
50	RATE OF RETURN						
51	REVENUE REQUIREMENT	9,221	(10,828)	(56)	(1,841)	(12,162)	(18,177)