Exh. ANH-2 Dockets UE-200900, UG-200901, UE-200894 Witness: Aimee N. Higby

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION, d/b/a AVISTA UTILITIES,

Respondent.

DOCKETS UE-200900, UG-200901, UE-200894 (*Consolidated*)

EXHIBIT TO TESTIMONY OF

Aimee N. Higby

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Staff Summary Adjustments 3.11 through 3.15

April 21, 2021

Exh. ANH-2 Dockets UE-200900, UG-200901, UE-200894 Page 1 of 10

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP TWELVE MONTHS ENDED DECEMBER 31, 2019

Non-Origination Interaction Interaction <th< th=""><th>WASHINGTON ELECTRIC RESULTS - ADJUST NE</th><th>T PLANT AMA</th><th>TO EOP</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>Learner ((Dearner))</th><th>Common Und</th><th></th><th></th><th></th></th<>	WASHINGTON ELECTRIC RESULTS - ADJUST NE	T PLANT AMA	TO EOP								Learner ((Dearner))	Common Und			
	TWELVE MONTHS ENDED DECEMBER 31, 2019 (000'S OF DOLLARS)			A	s-Filed			Staff	Adiustment		Increase / (Decrease) To filed Case	Company Upda	Updated v	/2020 Actual	S
Interface Inter	(Ad			e Center	Ad	ljustment 3.11 ·	Customer at th	e Center		Ad			
herebic 109 2.13 1.14 1.14 1.48 (100 2.13 1 1.14 1.14 Backhain - - - - 1 - 1.14	DESCRIPTION		Retirements on Plant-In- Service at		2020 Offsets	Adjustment 3.11 Customer at the	Retirements on Plant-In- Service at		2020 Offsets	Adjustment 3.11 Customer at the		Retirements on Plant-In- Service at		2020 Offsets	Customer at the
herebic 109 2.13 1.14 1.14 1.48 (100 2.13 1 1.14 1.14 Backhain - - - - 1 - 1.14			OFFSETS				OFFSETS					OFFSETS			
Bubsing . <t< td=""><td></td><td></td><td>(319)</td><td>2.153</td><td>-</td><td>1.834</td><td>(206)</td><td>1.741</td><td>-</td><td>1.535</td><td></td><td>(206)</td><td>2.220</td><td>-</td><td>2.014</td></t<>			(319)	2.153	-	1.834	(206)	1.741	-	1.535		(206)	2.220	-	2.014
babdind · </td <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td>-,</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-,</td>			-	-		-,	-	-	-	-		-	-	-	-,
dood .			-	-		-	-	-	-	-		-	-	-	-
Tad Tad pages 100			-	-	-		-	-	-			-	-	-	
OPFIATION NOOME BITCH 110 110 100 </td <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>37</td> <td>-</td> <td></td>			-	-	-	-			-				37	-	
TATUAL CANCEL X 2/8	-		(319)	2,157	-		(217)	1,780	-		(275) Expenses	(217)	2,259	-	
Chend chail 10% <t< td=""><td></td><td></td><td></td><td></td><td></td><td>(1,838)</td><td></td><td></td><td></td><td>(1,563)</td><td></td><td></td><td></td><td></td><td>(2,042</td></t<>						(1,838)				(1,563)					(2,042
Baking 2.0%		21%				(386)				(328)					(429
RATE NASE 1.000 10.707 .0.707<	Debt Interest														(54)
RATE NASE 1.000 10.707 .0.707<	NET OPERATING INCOME					(1.404)				(1.193)					(1.559)
HANT StartUR Unit						(1,134)				(-,,0)					(1,07)
hanghé (1000) 10.70 - 3.70% - 6.08 - <td></td>															
Basking . </td <td></td> <td></td> <td>(7,060)</td> <td>10,767</td> <td>-</td> <td>3,707</td> <td>(2,596)</td> <td>8,704</td> <td></td> <td>6,108</td> <td></td> <td>(2,596)</td> <td>11,100</td> <td></td> <td>8,504</td>			(7,060)	10,767	-	3,707	(2,596)	8,704		6,108		(2,596)	11,100		8,504
Darbying . <			-	-	-	-	-	-	-	-		-		-	-
Gend .			-				-	-	-			-	-		
Tad Part sorvice (100) 10.70			-	-			(204)	- 194		- (9)		(204)	194		
Image 7,00 0,05 0,156 2,05 0,100 - 1,06 2,05 0,20 - 0 - 0 - 0 - 0 <td></td> <td></td> <td>(7,060)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>8,495</td>			(7,060)						-					-	8,495
Drokston . <	ACCUMULATED DEPRECIATION/AMORT														
Therminitation - <			7,060	(905)		6,156	2,596	(710)	-	1,886		2,596	(729)	-	1,866
Databasis .			-	-		-	-	-	-	-		-	-		-
corraid . </td <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td>			-									-			-
NTT LANT 9,80 9,80 9,80 1,815 1 8,135 1 10,1			-	(2)		(2)	204	(54)		150		204	(54)	-	150
DEFERED TAXES . .			7,060						-					-	2,016
Net Plant After DFT 9,316 9,316 7,932 7,982 7,982 10,279 10,27	NETPLANT		-	9,880	-	9,880	-	8,135	-	8,135		-	10,511	-	10,511
Net Plant After DFT 9,316 9,316 7,932 7,982 7,982 10,279 10,27	DEFERRED TAXES		-	(564)		(564)		(153)		(153)		-	(232)	-	(232)
RATE OR PETURIN 7.43% 2,775 2,775 2,767 2,767 3,776			-	9,316	-		-		-			-		-	10,279
RATE OR PETURIN 7.43% 2,775 2,775 2,767 2,767 3,776	TOTAL DATE DAGE					0.216				7 092	(1224) N. (121) (146) (1227)				10.270
REVENUE REQUIREMENT 7.4% 7.4% 2,076 2,066 3,076 7.4% 7.5.29% 2,096 2,096 1,166 1,166 1,166 Revene Requirement 2,096 2,096 2,096 1,166 1,166 1,166 Revene Requirement 2,096 2,096 2,096 1,166 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>9,310</td> <td></td> <td></td> <td></td> <td>7,982</td> <td>(1,354) Net Plant After ADFTT</td> <td></td> <td></td> <td></td> <td>10,279</td>						9,310				7,982	(1,354) Net Plant After ADFTT				10,279
Revenue Conversion Factor 75.23% NOI Requirement 2,096 Revenue Requirement 2,096 Revenue Requirement 2,096 Additional Detail for Cost of Service 2,096 Deprecision Expense - Stam - 1 - Mydno - 0.1 - 1 - 1	REVENUE REQUIREMENT					2,775				2,365					3,076
NOI Requirement 2,006 2,323 Revenue Requirement 2,305 Additional Detail for Cost of Service 2,305 Depreciation Expense - Stam - Hydno - Outer - -															
Revence Requirement 2,775 0.000 Requirement 3,076 Additional Detail for Cost of Service - </td <td></td> <td>75.529%</td> <td>5</td> <td></td> <td></td> <td>2.007</td> <td></td> <td></td> <td></td> <td>1 797</td> <td>Desired D</td> <td></td> <td></td> <td></td> <td>2 222</td>		75.529%	5			2.007				1 797	Desired D				2 222
Depreciation Expense	Revenue Requirement														2,525 3,076
Stan -	Additional Detail for Cost of Service														
Hydro - <td>Depreciation Expense</td> <td></td>	Depreciation Expense														
Oher -			-	-		-	-	-	-			-	-		-
Total Production Expense - </td <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td>				-	-	-	-	-	-	-			-	-	-
Steam - <td>Total Production Depreciation Expense</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Total Production Depreciation Expense				-			-	-						
Hydro - <td>Plant in Service</td> <td></td>	Plant in Service														
Oher -			-	-			-	-	-			-	-		-
Total Production Plant in Service -					-		-	-	-			-		-	-
Steam - <td></td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>-</td> <td>-</td>				-	-	-		-	-	-			-	-	-
Hydro -	Accumulated Depreciation														
Other				-		-	-	-	-	-		-	-	-	-
				-	-		-	-	-	-			-	-	
	Total Production Accumulated Depreciation			-	-	-		-	-	-			-	-	-

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

Exh. ANH-2 Dockets UE-200900, UG-200901, UE-200894 Page 2 of 10

AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP TWELVE MONTHS ENDED DECEMBER 31, 2019 (0005 OF DOLLARS)

00'S OF DOLLARS)			A	As-Filed			Staff .	Adjustment		Increase / (decrease)		Updated v	w/2020 Actua	ls
		Ac	ljustment 3.11	- Customer at th	ne Center	A	ljustment 3.11	- Customer at th	ne Center	To filed Case	Ad	ljustment 3.11 ·	Customer at th	e Center
DESCRIPTION		2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	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	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	12.31.2020 EC Adjustment 3.1 Customer at th Center
		OFFSETS				OFFSETS					OFFSETS			
(PENSES Intangible		(100)	676	-	576	(68)	497	-	429		(68)	647		
Underground Storage		(100)	6/6	-	5/6	(68)	497	-	429		(68)	047	-	
Distribution		-	-	-		-	-	-			-	-	-	
General		-	- 1	-	. 1	(3)	- 12	-	- 0		(3)	- 12	-	
tal Natural Gas Expenses	1	(100)	677	-	577	(71)	509	-	438	(139) Expenses	(71)	659	-	
ai Naturai Gas Expenses		(100)	077		311	(/1)	509		430	(157) Expenses	(71)	039		
ERATING INCOME BEFORE FIT					(577)				(438)					
DERAL INCOME TAX														
rrent Accrual	21%				(121)				(92)					
bt Interest	2.48%				(15)				(12)					
ET OPERATING INCOME					(441)				(334)					
ATE BASE														
ANT IN SERVICE														
intangible		(1,992)	3,379	-	1,387	(873)	2,483	-	1,610		(873)	3,235	-	2
Underground Storage		-	-	-	-	-	-	-	-		-	-	-	
Distribution		-	-	-	-	-	-	-	-		-	-	-	
General		-	6		6	(55)	61	-	6		(55)	61	-	
al Plant in Service		(1,992)	3,385	-	1,393	(928)	2,544	-	1,617		(928)	3,296	-	1
CUMULATED DEPRECIATION/AMORT														
Intangible		1,992	(284)	-	1,708	873	(213)	-	660		873	(219)	-	
Underground Storage		-	-	-	-	-	-	-	-		-	-	-	
Distribution		-	-	-	-	-	-	-	-		-	-	-	
General		-	(1)		(1)	55	(17)		38		55	(17)		
al Accumulated Depreciation		1,992	(285)		1,708	928	(230)	-	698		928	(236)	-	
T PLANT		-	3,100	-	3,100	-	2,314	-	2,314		-	3,060	-	3
FERRED TAXES		. 1	(177)	-	(177)	-	(41)		(41)			(66)		
Net Plant After DFIT		-	2,923		2,923	-	2,273	-	2,273		-	2,994	-	1
TAL RATE BASE					2,923				2,273	(650) Net Plant After ADFIT				
TE OF RETURN VENUE REQUIREMENT					871				666					
	7.43%													
Revenue Conversion Factor	75.529%										-			
NOI Requirement					658				503					
Revenue Requirement					871				666	(205) Revised Revenue Requirement				

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

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12 31 2020 EO

justment 3.1

Large Distinct

Projects

37

164

47

(11)

238

(238)

(50

(94)

(9

1,704 7,977 1,761

865 12,307

1.332

617

841

3,429

6,218

(520

18,005

18,005

1,896

1.432

(21)

52

37

(80)

2,334

170

1,704

801

515

16

1,332

1.896

18,525

TWELVE MONTHS ENDED DECEMBER 31, 2019 Increase / (Decrease) **Company Updated** As-Filed Staff Adjus To filed Case Updated w/2020 Actuals (000'S OF DOLLARS) Adjustment 3.12 - Large Distinct Projects Adjustment 3.12 - Large Distinct Projects Adjustment 3.12 - Large Distinct Projects 2020 2020 2020 12 31 2020 EOF 12 31 2020 EOF Retirement Retirement 2020 Plant Retirem 2020 Plant ijustment 3.12 2020 Plant djustment 3.12 on Plant-In-2020 Offset on Plant-In-2020 Offse on Plant-In-2020 Offset Large Distinct Additions Additions Large Distinct Addition Service at Service at Service at Projects Projects 12/31/2019 12/31/2019 12/31/2019 DESCRIPTION EXPENSES Intangible 178 17 Production (68) 79 11 (34) (34) (34) 71 Transmission (77) 293 216 (15) 116 101 (15) 179 Distribution (34) 68 34 (17) (16) (17) 64 1 General (89) 105 16 (186)(161) (186) 175 Total Electric Expenses (109) 455 (563) Expenses OPERATING INCOME BEFORE FIT (455 109 FEDERAL INCOME TAX Current Accrual 21% 23 (9) Debt Interest 2.48% (121 (32) NET OPERATING INCOME (23 118 RATE BASE PLANT IN SERVICE 890 Intangible 89 Production (2,706) 3,599 893 (1,379) (1,379) (1,379) 3,083 Transmission (2,767) 14,227 11,460 (708) 5,652 4,945 (708) 8,684 Distribution (1,369) 2,764 1,395 (859) 23 (836 (859) 2,620 General (1.765) 2.760 995 (3.516) 671 (2,845) 3.516) 4.381 Total Plant in Service 15.633 (115) 24.240ACCUMULATED DEPRECIATION/AMORT (27) Intangible (27 2,706 (47) 1,379 1,379 (47) Production 2,659 1.379 2,767 (82) 2,685 (63) 708 Transmission 708 64 (91) Distribution 1,369 (3) 1,366 859 (0) 858 859 (18) General 1 765 (64) 1.701 3 5 1 6 (15) 3.501 3 5 1 6 (87) Total Accumulated Depreciation 8,385 6,383 24,018 NET PLANT 24,018 6.268 6,268 18,525 DEFERRED TAXES (710 (164 Net Plant After DFIT 23,308 23,308 6.104 6,104 18,005 TOTAL RATE BASE (17,203) Net Plant After ADFIT 23,308 6,104 RATE OF RETURN REVENUE REQUIREMENT 2,608 445 7.43% Revenue Conversion Factor 75.529% NOI Requirement 1,970 336 Revised Revenue (2,163) Revenue Requirement 2,608 445 Requirement Additional Detail for Cost of Service Depreciation Expense Steam (55) (55 (21) (21) (21) Hydro (13) 79 (12) (12) (12) 64 66 Other (1) (1)Total Production Depreciation Expense (68) 79 11 (34) (34) (34) Plant in Service (2,083) (2,083 (801) (801 (801) Steam Hvdro (623) 3,599 2,976 (561) (561) (561) 2.896 Other (17 (17) (17) 187 Total Production Plant in Service (2.706) 3 599 893 (1.379)(1,379) (1.379)3.083 Accumulated Depreciation Steam 2,083 2,083 801 801 801 Hvdro 623 (47) 576 561 561 561 (46) 17 Other 17 17 (1) Total Production Accumulated Depreciation 2.706 (47)2.659 1.379 1,379 1.379 (47)

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO FOP

Exh. ANH-2 Dockets UE-200900, UG-200901, UE-200894 Page 4 of 10

AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP TWELVE MONTHS ENDED DECEMBER 31, 2019 (0005 OF DOLLARS)

TWELVE MONTHS ENDED DECEMBER 31, 2019				s-Filed			Stoff	Adjustment		Increase / (decrease)	Company Upda		v/2020 Actua	le .
(000'S OF DOLLARS)		A		- Large Distinct	Projecto			- Large Distinc	Projects	To filed Case	Ad		Large Distinct	
DESCRIPTION		2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	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	12.31.2020 EOP Adjustment 3.12 - Large Distinct Projects	10 med Case	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOI Adjustment 3.12 Large Distinct Projects
EXPENSES		OFFSETS				OFFSETS					OFFSETS			
EAPERNES Intangible Underground Storage Distribution General		- (1) (17) (22)	56 20 117 33	-	56 19 100 11	- (21) (45)		- - -	- 21 96 (45)		- (21) (45)	- 21 115 48	-	- 2
Total Natural Gas Expenses		(40)	226		186	(66)		-	72	(115) Expenses	(66)	184	-	11
OPERATING INCOME BEFORE FIT					(186)				(72)					(11
FEDERAL INCOME TAX Current Accrual Debt Interest	21% 2.48%				(39) (37)				(15) (32)					(2 (3
NET OPERATING INCOME					(110)				(24)					(5
RATE BASE PLANT IN SERVICE Intangible			279		279								-	
Underground Storage Distribution		- (60) (677)	1,402 4,918	-	1,342 4,241	(1,026)	1,464	-	1,464 3,918		(1,026)	- 1,464 4,847	-	1,46 3,82
General Total Plant in Service		(411) (1,148)	866 7,466	-	455 6,317	(790)	6,408	-	(790) 4,592		(790)	1,200 7,511	-	41 5,69
ACCUMULATED DEPRECIATION/AMORT				•	í.			•					•	· · ·
Intangible Underground Storage		- 60	(8) (9)		(8) 51	-	- (9)	-	- (9)		-	- (9)	-	- (
Distribution General		677 411	(63) (20)		614 391	1,026 790	(63)	-	963 790		1,026 790	(61) (25)		96 76
Total Accumulated Depreciation NET PLANT		1,148	(101) 7,365	-	1,047 7,365	1,816	(72) 6,335	-	1,743 6,335		1,816	(96) 7,415		1,72
NET FLANT		-	7,505	-	7,505	-	0,555	-	0,555		-	7,415	-	7,41
DEFERRED TAXES Net Plant After DFIT		<u> </u>	(174) 7,191	-	(174) 7,191	<u> </u>	(136) 6,199	-	(136) 6,199			(164) 7,251		(16
TOTAL RATE BASE			,,,,,		7,191		0,177		6,199	(991) Net Plant After ADFIT		,,201		7,25
RATE OF RETURN REVENUE REQUIREMENT					853				642					78
Revenue Conversion Factor	7.43% 75.529%								107		_			-
NOI Requirement Revenue Requirement					644 853				485 642	(211) Revised Revenue (211) Requirement				59 78

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

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020 EO ent 3.13 ograms

848 (848) (178) (247) (423)

649 1,831 6,737 21,415 1,403 32,036 190 190 129 536 10,046 6,492 17,392 49,428

(1,949) 47,479 47,479 5,230

3,950 5,230

(15) 111 33

129

(000'S OF DOLLARS)				s-Filed				Adjustment		To filed Case	Company Upda	Updated w	/2020 Actua	
			Adjustmen	t 3.13 - Program	ns		Adjustmer	nt 3.13 - Program	ns			Adjustment	3.13 - Program	ns
DESCRIPTION		2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 - Programs	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 - Programs		2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31 Adjust Pr
EXPENSES Intangible Production Transmission Distribution		- (13) (17) (117) (263)	133 78 156 819 678	(166)	133 65 139 536 415	(16) (4) (201) (318)	- 33 372		(16) (4) 21 65 (307)		(16) (4) (12) (201) (318)	169 58 151 779 448	(206	5)
General Total Electric Expenses		(410)	1,864	(166)	415	(518)	416	(106)	(307)	(1,529) Expenses	(518)	1,605	(206	<mark></mark>
DPERATING INCOME BEFORE FIT					(1,288)				241					
FEDERAL INCOME TAX Current Accrual Debt Interest	21% 2.48%				(270) (268)				51 (84)					
NET OPERATING INCOME RATE BASE					(749)				274					
PLANT IN SERVICE Intangible Production Transmission Distribution General		(442) (828) (4,682) (5,220)	667 2,593 7,587 33,504 10,141 54,491	- - - -	667 2,151 6,759 28,821 4,921	(198) (154) (598) (10,445) (6,695)	1,607 15,200 288	- - - -	(198) (154) 1,009 4,755 (6,403) (001)		(198) (154) (598) (10,445) (6,691) (18,085)	847 1,986 7,335 31,860 8,094 50,121	- - - -	
Total Plant in Service ACCUMULATED DEPRECIATION/AMORT Intangible Production Transmission Distribution		(11,172) - 442 828 4,682 5,220	(37) (35) (68) (465) (230)		43,319 (37) 407 760 4,218 4,990	(18,085) 198 154 598 10,445 6,691	- - (11) (227) (9)		(991) 198 154 587 10,218 6,681		198 154 598 10,445 6,691	(8) (25) (62) (399) (199)		
General Total Accumulated Depreciation NET PLANT		11,172	(834) 53,657	-	4,990 10,338 53,657	18,085	(9) (247) 16,848	-	0,681 17,838 16,848		18,085	(199) (693) 49,428	-	+
DEFERRED TAXES Net Plant After DFIT		-	(2,119) 51,538	-	(2,119)		(737) 16,111	-	(737) 16,111			(1,949) 47,479	-	
TOTAL RATE BASE RATE OF RETURN REVENUE REQUIREMENT					51,538				16,111	(35,427) Net Plant After ADFIT				
Revenue Conversion Factor NOI Requirement Revenue Requirement	7.43% 75.529%				4,578 6,062				923 1,222	Revised Revenue (4,840) Requirement				
Additional Detail for Cost of Service Depreciation Expense Steam Hydro Other		(4) (9)	- 24 54	- -	- 20 45	(2)	-	-	- (2) (1)		(2)	28 13 17	-	
Total Production Depreciation Expense		(13)	78	-	45	(1) (4)	-	-	(4)		(4)	58	-	
Plant in Service Steam		-	-	-	-	-	-	-			-	937	-	
Hydro Other Total Production Plant in Service		(187) (255) (442)	1,081 1,512 2,593	-	894 1,258 2,151	(113) (41) (154)			(113) (41) (154)		(113) (41) (154)	584 464 1,986	-	
Accumulated Depreciation Steam Hydro		- 187	(5)	-	- 182	- 113	-	-	- 113		- 113	(15) (2)	-	
Other Total Production Accumulated Depreciation		255 442	(29) (35)		225 407	41	-	-	41 154		41	(8) (25)	-	

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP

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AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP TWELVE MONTHS ENDED DECEMBER 31, 2019

0'S OF DOLLARS)			A	s-Filed			Staff .	Adjustment		Increase / (decrease)		Updated w/	2020 Actuals	6
			Adjustmer	nt 3.13 - Program	ns		Adjustmer	t 3.13 - Progra	ms	To filed Case		Adjustment 3	3.13 - Programs	
DESCRIPTION		2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 - Programs	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 - Programs		2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2 EOF Adjustn 3.13 Progra
PENSES		OFFSETS				OFFSETS					OFFSETS			
Intangible			2	-	2	(0)			(0)		(0)	1		
Underground Storage			-			(0)	_		. (0)		- (0)			
Distribution		(14)	- 97	-	83	(20)	23		3		(20)	108	-	
General		(14)	196		85 144	(20)	25	-	(69)		(20)	108	-	
				-									-	
al Natural Gas Expenses		(66)	295	-	229	(89)	23	-	(66)	(294) Expenses	(89)	233		
ERATING INCOME BEFORE FIT					(229)				66					
DERAL INCOME TAX														
rrent Accrual	21%				(48)				14					
bt Interest	2.48%				(43)				(5)					
of interest	2.40%				(57)				(3)					-
ET OPERATING INCOME					(143)				57					
					()									
ATE BASE														
ANT IN SERVICE														
Intangible			9	-	9	(2)		-	(2)		(2)	6		
Underground Storage			-	-	,	(2)			(2)		(2)	-		
Distribution		(561)	4,079		3,517	- (961)	- 954		. (7)		- (961)	- 4,540	-	
				-			954						-	
General		(1,000)	3,427	-	2,428	(1,255)	-	-	(1,255)		(1,255)	2,366	-	
tal Plant in Service		(1,561)	7,515	-	5,955	(2,218)	954	-	(1,264)		(2,218)	6,913	-	
CCUMULATED DEPRECIATION/AMORT														
Intangible		-	(0)	-	(0)	2	-	-	2		2	(0)	-	
Underground Storage		-	-	-		-	-	-	-		-	-	-	
Distribution		561	(44)	-	517	961	(9)	-	952		961	(48)	-	
General		1,000	(59)		940	1,255		-	1,255		1,255	(44)		
al Accumulated Depreciation		1.561	(104)	-	1,457	2,218	(9)	-	2,209		2,218	(92)	-	
T PLANT		-	7,411	-	7,411	-	945	-	945		-	6,821		
					,									
ERRED TAXES			(217)		(217)	-	(25)		(25)			(192)	-	
Net Plant After DFIT		-	7,194	-	7,194	-	920	-	920		-	6,629	-	
AL RATE BASE					7,194				920	(6,274) Net Plant After ADFIT				
TE OF RETURN														
/ENUE REQUIREMENT					897				15					
	7.43%													
Revenue Conversion Factor	75.529%													
NOI Requirement	10.02770				678				12	Revised Revenue				
Revenue Requirement					897				12	(882) Requirement				
Revenue Requirement					397				15	(302) Requirement				1

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

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Company Undated

Increase / (Decrease)

AVISTA UTILITIES WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP TWELVE MONTHS ENDED DECEMBER 31, 2019

WELVE MONTHS ENDED DECEMBER 31, 2019										Increase / (Decrease)	Company Upd			
000'S OF DOLLARS)		4.32		s-Filed		4.45		Adjustment		To filed Case	4.42-		v/2020 Actual	
DESCRIPTION]	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	Mandatory & C	12.31.2020 EOP Adjustment 3.14 - Mandatory & Compliance	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	Aandatory & C	12.31.2020 EOP Adjustment 3.14 - Mandatory & Compliance		2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	Iandatory & Co 2020 Offsets	12.31.2020 EOF Adjustment 3.14 Mandatory & Compliance
		OFFSETS				OFFSETS					OFFSETS			
EXPENSES														
Intangible Production		- (8)	- 45		- 37	(1) (6)			(1) (6)		(1) (6)		-	10
Transmission		(46)	638	-	592	(45)	364	-	319		(0)		-	500
Distribution		(13)	94		81	(54)	130		76		(54)	209		155
General		-	-		-	(84)	57		(27)		(84)	57	-	(27
otal Electric Expenses		(67)	777	-	710	(190)	551	-	361	(349) Expenses	(190)	859	-	669
PERATING INCOME BEFORE FIT					(710)				(361)					(669
EDERAL INCOME TAX														
urrent Accrual	21%				(149)				(76)					(14
ebt Interest	2.48%				(185)				(123)					(192
ET OPERATING INCOME					(375)				(162)					(337
ATE BASE														
LANT IN SERVICE														
Intangible		-	-		-	(13)	-		(13)		(13)		-	41
Production		(353)	2,038	-	1,686	(277)	-	-	(277)		(277)		-	1,15
Transmission Distribution		(2,221) (538)	30,958 3,853		28,736 3,315	(2,180) (2,797)	17,683 5,299	-	15,503 2,502		(2,180) (2,797)			24,57 5,73
General		- (538)				(1,583)	5,299		(73)		(2,797) (1,583)		-	5,73
otal Plant in Service		(3,113)	36,849	-	33,737	(6,849)	24,492	-	17,643		(6,849)		-	31,433
CUMULATED DEPRECIATION/AMORT														
Intangible		-	-	-	-	13	-	-	13		13	(4)		
Production		353	(15)		337	277	-	-	277		277	(14)		26
Transmission Distribution		2,221	(137)		2,084 484	2,180	(41)		2,139 2,759		2,180	(161)		2,019 2,711
Distribution General		538	(55)		484	2,797 1,583	(38)		1,575		2,797	(82)		2,71
tal Accumulated Depreciation		3,113	(207)	-	2,905	6,849	(87)		6,762		6,849	(269)		6,58
T PLANT		-	36,642	-	36,642	-	24,404	-	24,404		-	38,013	-	38,013
EFERRED TAXES			(1.058)		(1,058)		(780)		(780)			(1.187)		(1,187
Net Plant After DFIT		-	35,584	-	35,584	-	23,624	-	23,624		-	36,826	-	36,826
DTAL RATE BASE					35,584				23,624	(11,959) Net Plant After ADFT				36,826
ATE OF RETURN					33,364				23,024	(11,55) Net Plant Alter ADF1				30,820
EVENUE REQUIREMENT					3,997				2,539					4,068
	7.42%													
Revenue Conversion Factor	7.43% 75.529%													
NOI Requirement	,5.52970				3,019				1,917	Revised Revenue				3,073
Revenue Requirement					3,997				2,539	(1,459) Requirement				4,068
ditional Detail for Cost of Service														
preciation Expense														
Steam		-	-	-	-		-	-	-		-		-	-
Hydro Other		(8)	45	-	37	(6)	-	-	(6)		(6)	31	-	25
otal Production Depreciation Expense		(8)	45		37	(6)	-	-	(6)		(6)	31		- 25
int in Service														
Steam		-	-		-	-			-		-		-	-
Hydro		(353)	2,038	-	1,686	(277)	-	-	(277)		(277)	1,427	-	1,15
Other		-	-		-	-	-	-	-			-	-	-
tal Production Plant in Service		(353)	2,038	-	1,686	(277)	-	-	(277)		(277)	1,427	-	1,150
cumulated Depreciation								-						
Steam Hydro		353	(15)		337	277			277		- 277	- (14)) -	263
Other		-			-	-			-		-	-	-	-
otal Production Accumulated Depreciation		353	(15)		337	277			277		277	(14)		263

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

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AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP TWELVE MONTHS ENDED DECEMBER 31, 2019

S OF DOLLARS)			A	s-Filed			Staff .	Adjustment		Increase / (decrease)		Updated w	/2020 Actual	ls
		Adj	ustment 3.14 - 1	Mandatory & C	Compliance	Adj	ustment 3.14 -	Mandatory & O	Compliance	To filed Case	Adjus	tment 3.14 - M	landatory & Co	mpliance
DESCRIPTION		2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.14 - Mandatory & Compliance	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.14 - Mandatory & Compliance		2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.20 EOP Adjustmen - Mandato Complia
PENSES		OFFSETS				OFFSETS					OFFSETS			
reinses ntangible														
Inderground Storage		-	-	-	-		-	-	-		-	-	-	
		-	-		-		-	-	- 174		-	-	-	
Distribution		(47)	323	-	276	(47)	221	-			(47)	251	-	
ieneral		-	-	-	-	(14)	-	-	(14)		(14)	10	-	
l Natural Gas Expenses		(47)	323	-	276	(61)	221	-	160	(116) Expenses	(61)	261	-	
RATING INCOME BEFORE FIT					(276)				(160)					
ERAL INCOME TAX														
	210				(50)									
rent Accrual	21%				(58)				(34)					
Interest	2.48%				(68)				(47)					
					(150)				(00)					
OPERATING INCOME					(150)				(80)					
'E BASE														
NT IN SERVICE														
ntangible				-		_		_				_		
Inderground Storage		-	-				-		-					
								-			-		-	
listribution		(1,873)	13,608	-	11,735	(2,240)	9,309	-	7,068		(2,240)	10,582	-	
eneral		-	-	-	•	(246)	-	-	(246)		(246)	274	-	
al Plant in Service		(1,873)	13,608	-	11,735	(2,486)	9,309	-	6,822		(2,486)	10,855	-	
CUMULATED DEPRECIATION/AMORT														
tangible		-	-	-	-	-	-	-	-		-	-	-	
Inderground Storage			-	-	-		-					-		
istribution		1,873	(130)		1,743	2,240	(91)		2,149		2,240	(100)		
eneral		1,875	(150)	-		2,240	(91)		2,149		2,240	(100)		
					-			-	246		246		_	
Accumulated Depreciation		1,873	(130)	-	1,743 13,478	2,486	(91)	-	9,218		2,480	(102)		
PLANT		-	13,478	-	13,478	-	9,218	-	9,218		-	10,753	-	
ERRED TAXES		-	(355)	-	(355)	-	(242)	-	(242)		-	(284)	-	
et Plant After DFIT		-	13,123	-	13,123	-	8,976	-	8,976		-	10,469	-	
AL RATE BASE					13,123				8,976	(4,147) Net Plant After ADFIT				
OF RETURN														
ENUE REQUIREMENT					1,489				989					
	7.43%													
Revenue Conversion Factor	75.529%													
NOI Requirement					1,125				747	Revised Revenue				
Revenue Requirement					1,125				989	(501) Requirement				
Revenue Requirement					1,489				989	(301) Requirement				

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

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AVISTA UTILITIES WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP TWELVE MONTHS ENDED DECEMBER 31, 2019

WELVE MONTHS ENDED DECEMBER 31, 2019				s-Filed			Cto#	Adjuctment		Increase / (Decrease) To filed Case	Company Upda		w/2020 Actor	ale
00'S OF DOLLARS)					1 t-			Adjustment	A 4	To filed Case			w/2020 Actua	
			Adjustment 3.	15 Short-Lived	Assets	-	Adjustment 3.	15 Short-Lived	Assets			Adjustment 3.	15 Short-Lived	Assets
		2020				2020					2020			
		Retirements	2020 Plant		12.31.2020 EOP	Retirements	2020 Plant		12.31.2020 EOP		Retirements	2020 Plant		12.31.2020 EOF
		on Plant-In-	Additions	2020 Offsets	3.15 Short-Lived	on Plant-In-	Additions	2020 Offsets	3.15 Short-Lived		on Plant-In-	Additions	2020 Offsets	3.15 Short-Lived
		Service at 12/31/2019			Assets	Service at 12/31/2019			Assets		Service at 12/31/2019			Assets
DESCRIPTION		OFFSETS				OFFSETS					OFFSETS			
XPENSES		0110210				0110210					0110210			
Intangible		(61)	1,669	-	1,608	(156)	1,348	-	1,192		(156)	1,682	-	1,52
Production			-	-	-	-	· · ·	-			-	-	-	
Transmission		-	-	-	-	-	-	-	-		-	-	-	-
Distribution		-	-	-	-	-	-	-	-		-	-	-	-
General		(398)	755	-	357	(165)	557	-	392		(165)	561	-	39
tal Electric Expenses		(458)	2,424		1,966	(321)	1,905	-	1,584	(382) Expenses	(321)	2,243	-	1,92
PERATING INCOME BEFORE FIT					(1,966)				(1,584)					(1,92
EDERAL INCOME TAX														
irrent Accrual	21%				(413)				(333)					(40
bt Interest	2.48%				(57)				(45)					(40
T OPERATING INCOME					(1,496)				(1,206)					(1,46
TE BASE														
ANT IN SERVICE														
intangible		(1,338)	8,345	-	7,006	(1,967)	6,742	-	4,775		(1,967)	8,412	-	6,44
Production		-	-	-	-	-	-	-			-	-	-	-
Fransmission		-	-	-	-	-	-	-			-	-	-	-
Distribution		-	-	-	-	-	-	-			-	-	-	-
General		(7,430)	4,131		(3,299)	(3,105)	2,948		(157)		(3,105)	2,966	-	(14
al Plant in Service		(8,769)	12,476	-	3,707	(5,072)	9,691	-	4,619		(5,072)	11,378	-	6,30
CUMULATED DEPRECIATION/AMORT														
tangible		1,338	(635)	-	703	1,967	(544)		1,423		1,967	(657)) -	1,31
roduction		1,558	(035)	-		1,907	(544)		1,423		1,507	(057)	-	1,51
ransmission			-	-		-	-	-			-	-		
istribution		-	-	-		-	-	-			-	-		-
		7,430	(424)		- 7,007	3,105	(334)	-			3,105	(332)		2,77
General al Accumulated Depreciation		7,430 8,769	(424)	-	7,007	5,072	(334)	-	2,772 4,195		3,105	(332)		4,08
T PLANT		8,709	11,417		11,417	5,072	8,813	-	4,195		5,072	10,388		4,08
		-	11,41/	-	11,417	-	0,015	-	0,015		-	10,200	-	10,58
FERRED TAXES			(531)		(531)	-	(173)		(173)			(208)		(20)
let Plant After DFIT			10,886		10,886		8,640		8,640			10,180		10,18
			10,000		10,000		0,040		0,010			10,100		10,10
TAL RATE BASE					10,886				8,640	(2,245) Net Plant After ADFI	г			10,18
TE OF RETURN														
VENUE REQUIREMENT					3,052				2,447					2,94
	7.43%													
Revenue Conversion Factor	75.529%										_			
NOI Requirement					2,305				1,848	Revised Revenue				2,22
Revenue Requirement					3,052				2,447	(605) Requirement				2,94
litional Detail for Cost of Service														
reciation Expense														
Steam				-		-	<i></i>	-				-	-	
Hydro		-		-	-	-		-			-			-
Other		-	-			-					-		-	
al Production Depreciation Expense			-	-	-	-	-	-				-	-	-
at in Service														
Steam		-	-	-	-	-	-	-	-		-	-	-	-
Iydro		-	-	-	-	-	-	-	-		-	-	-	-
Other					-				-					-
al Production Plant in Service		-	-	-	-	-	-	-	-		-	-	-	-
imulated Depreciation														
team		-	-	-	-	-	-	-			-	-	-	-
Iydro		-	-	-	-	-	-	-	-		-	-	-	-
Other		-	-	-	-	-	-	-	-		-	-	-	
tal Production Accumulated Depreciation														

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.

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AVISTA UTILITIES WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP TWELVE MONTHS ENDED DECEMBER 31, 2019 (0005 OF DOUL ABS)

WELVE MONTHS ENDED DECEMBER 31, 2019				s-Filed			Stoff	Adjustment		Increase / (decrease)	Company Upda		/2020 Actual	
00'S OF DOLLARS)				15 Short-Lived .	Amata			Adjustment 15 Short-Lived	Amete				5 Short-Lived A	
DESCRIPTION		2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP 3.15 Short-Lived Assets	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP 3.15 Short-Lived Assets	To filed Case	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 H
		OFFSETS				OFFSETS					OFFSETS			
XPENSES			500		500		201					100		
Intangible Underground Storage		(19)	522	-	503	(51)	384	-	333		(51)	489	-	
Distribution		-	-	-		-		-			-	-	-	
General		(97)	236		139	(45)	163		118		(45)	164		
			758		642		547			(101) E				
tal Natural Gas Expenses		(116)	/58	-	642	(96)	547	-	451	(191) Expenses	(96)	653	-	
PERATING INCOME BEFORE FIT					(642)				(451)					
EDERAL INCOME TAX														
urrent Accrual	21%				(135)				(95)					
ebt Interest	2.48%				(18)				(13)					
ET OPERATING INCOME					(489)				(343)					
ATE BASE														
LANT IN SERVICE														
Intangible		(378)	2,609	-	2,231	(659)	1,920	-	1,261		(659)	2,444	-	
Underground Storage		-	-	-		-	-	-	-		-	-	-	
Distribution		-	-	-	-	-	-	-	-		-	-	-	
General		(1,676)	1,296	-	(379)	(787)	869	-	82		(787)	875	-	
otal Plant in Service		(2,053)	3,905	-	1,852	(1,447)	2,789	-	1,343		(1,447)	3,318	-	
CCUMULATED DEPRECIATION/AMORT														
Intangible		378	(199)	-	179	659	(155)	-	504		659	(191)	-	
Underground Storage		-	-	-	-	-	-	-	-		-	-	-	
Distribution		-	-	-	-	-	-	-	-		-	-	-	
General		1,676	(133)		1,543	787	(101)	-	686		787	(101)		
tal Accumulated Depreciation		2,053	(332)		1,721	1,447	(256)		1,190		1,447	(291)		
T PLANT		-	3,574	-	3,574	-	2,533	-	2,533		-	3,027	-	
FERRED TAXES			(166)		(166)		(50)	-	(50)		-	(60)		
Net Plant After DFIT		-	3,408	-	3,408	-	2,483	-	2,483		-	2,967	-	
TAL RATE BASE					3,408				2,483	(925) Net Plant After ADFIT				
TE OF RETURN					5,100				2,.00	(SEC) free Fame free ADFII				
EVENUE REQUIREMENT					983				699					
	7.43%													
Revenue Conversion Factor	75.529%													
NOI Requirement					742				528	Revised Revenue				
Revenue Requirement					983				699	(284) Requirement				

Note: Retirements shown above, collectively PF Adj. 3.11-3.15 in total, represent the Company's actual 2020 retirements. Retirements included in the Company's filed case were estimated based on total 2020 expected retirements. In order to make sure all retirements were captured in this case, the Company allocated retirements to each of these five pro forma adjustments based on pro rata share of transfers-to-plant included in this case.