

Attachment 1

Exh. EMA-8 - REVISED (60-Day update)
Reflects Bench Request 1 - Revised

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	(30)	-	
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	(2,075)	20,146	
		Restated Total	<u>105,527</u>	<u>1,678,289</u>	<u>6.29%</u>
Pro Forma Adjustments					
3.00P	E-PPS	Pro Forma Power Supply	17,390	-	
3.00T	E-PTRAN	Pro Forma Transmission Revenue/Expense	5,705	\$0	
3.01	E-PREV	Pro Forma Revenue Normalization	10,877	\$0	
3.02	E-PRA	Pro Forma Def. Debits, Credits & Regulatory Amorts	1,905	(766)	
3.03	E-ARAM	Pro Forma ARAM DFIT	\$485	-	
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	(964)	-	
3.07	E-PINS	Pro Forma Insurance Expense	(1,940)	-	
3.08	E-PIT	Pro Forma IS/IT Expense	(1,590)	-	
3.09	E-PPT	Pro Forma Property Tax	(501)	-	
3.10	E-PFEE	Pro Forma Fee Free Amortization	(1,052)	-	
3.11	E-PCAP1	Pro Forma 2020 Customer At Center	(1,559)	10,279	
3.12	E-CAP2	Pro Forma 2020 Large & Distinct	(95)	18,005	
3.13	E-CAP3	Pro Forma 2020 Programmatic	(\$423)	\$47,479	
3.14	E-CAP4	Pro Forma 2020 Mandatory & Compliance	(\$337)	\$36,826	
3.15	E-CAP5	Pro Forma 2020 Short Lived	(\$1,465)	\$10,180	
3.16	E-AMI	Pro Forma AMI Capital	(\$7,148)	\$87,585	
3.17PF	E-WF	Pro Forma WildFire Plan	(\$3,346)	\$9,406	
3.17PV	E-WFp	Provisional WildFire Plan	(\$25)	\$1,779	
3.18PF	E-PEIM	Pro Forma EIM Expenditures	(1,993)	\$8,726	
3.18PV	E-PEIMp	Provisional EIM Expenditures	(628)	\$3,851	
3.19PF	E-PCOL	Pro Forma Colstrip Cap & Amortization	1,063	(21,449)	
3.19PV	E-PCOLp	Provisional Colstrip Cap & Amortization	(689)	957	
3.20	E-PMM	PF Normalize CS2/Colstrip Major Maint	(26)	-	
3.21	E-RDFIT	Restate 2019 ADFIT	(159)	(30,542)	
		Pro Forma Study	<u>116,683</u>	<u>1,860,606</u>	<u>6.27%</u>
Other					
	CF WA Elec	Conversion Factor			
INFORMATIONAL ONLY					
4.00T	E-Tax	Strategic Tax DFIT Tariff	22,874	\$17,681	
		After Tariff # Strategic Tax Return	<u>139,557</u>	<u>1,878,287</u>	<u>7.43%</u>