

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

AVISTA CORPORATION d/b/a AVISTA UTILITIES,

Respondent.

DOCKET NOS. UE-200900 and UG-200901 (*Consolidated*)

ANDREA C. CRANE

**ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT ACC-4

Details of Washington Electric Revenue Requirement Adjustments

April 21, 2021

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

Line No.	DESCRIPTION	Actual Results		Restatement Adjustments						
		ROR	ROR	ROR	ROR	ROR	ROR	ROR	ROR	
		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	0.52	E-RE
	Adjustment Number									
	Workpaper Reference									
	REVENUES								48.50%	9%
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	259	-	-	-	-
29	Deferred Income Taxes	7,830	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	(318)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$115,023	\$0	(\$45)	(\$20)	(\$259)	(\$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	4,438	4	60	(317)	(4,082)	84	1,047	1,503	(389)

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

Adjustment

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	
	Adjustment Number Workpaper Reference	2.05 E-ID	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL	2.10 E-WN	2.11 E-EAS	2.12 E-MR	
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	24	-	(52)	-	-	(8)	(43)	(1,232)	
21	Depreciation/Amortization	-	-	-	-	-	-	-	-	
22	Regulatory Deferrals/Amortization	-	-	-	-	-	-	3,914	-	
23	Taxes	-	-	-	-	-	-	-	-	
24	Total Admin. & General	24	-	(52)	-	-	(8)	3,871	(1,232)	
25	Total Electric Expenses	24	-	(52)	34	(58)	(169)	(20,543)	(1,224)	
26	OPERATING INCOME BEFORE FIT	(24)	-	52	(34)	58	(784)	(1,397)	1,224	
FEDERAL INCOME TAX										
27	Current Accrual	(5)	1	11	(7)	12	(165)	(293)	257	
28	Debt Interest	-	-	-	-	-	-	-	-	
29	Deferred Income Taxes	-	(4)	-	-	-	-	-	-	
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-	
31	NET OPERATING INCOME	(\$19)	\$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	25	(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	Adjustment		ROR			Correction		Restated TOTAL
		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	
		2.13	2.14	2.15	2.16	2.17	2.18	2.19	
		E-RI	E-RDI	E-EWPC	E-NPS	E-PMM	E-APS	E-EOP19	R-Ttl
	Adjustment Number	2.13	2.14	2.15	2.16	2.17	2.18	2.19	
	Workpaper Reference	E-RI	E-RDI	E-EWPC	E-NPS	E-PMM	E-APS	E-EOP19	R-Ttl
	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)	913	135,154
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)	4,480	264,910
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	26,747
14	Depreciation/Amortization	-	-	-	-	-	-	(1,373)	29,701
	Regulatory Amortization	-	-	-	-	-	-	-	-
15	Taxes	-	-	67	-	-	-	-	28,381
16	Total Distribution	-	-	67	-	-	-	(1,373)	84,829
17	Customer Accounting	-	-	11	-	-	-	-	11,331
18	Customer Service & Information	-	-	-	-	-	-	-	1,598
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	(1,276)	-	3	-	-	-	-	52,924
21	Depreciation/Amortization	-	-	-	-	-	-	(348)	35,247
22	Regulatory Deferrals/Amortization	-	-	-	-	-	-	-	(5,104)
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	(1,276)	-	3	-	-	-	(348)	83,067
25	Total Electric Expenses	(1,276)	-	381	(5)	(926)	(50,487)	2,759	445,735
26	OPERATING INCOME BEFORE FIT	1,276	-	1,359	5	926	(5,865)	(2,759)	119,332
	FEDERAL INCOME TAX								
27	Current Accrual	268	657	348	1	194	(1,232)	(579)	3,969
28	Debt Interest	-	-	-	-	-	-	(108)	171
29	Deferred Income Taxes	-	-	(63)	-	-	-	-	7,763
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	(318)
31	NET OPERATING INCOME	1,008	(657)	\$1,074	\$4	732	(\$4,633)	(\$2,071)	107,747
	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	-	-	-	-	-	-	6,849	1,182,180
36	General	-	-	-	-	-	-	5,613	276,872
37	Total Plant in Service	-	-	-	-	-	-	36,487	3,103,944
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	-	-	(5,314)	(57,960)
39	Production	-	-	-	-	-	-	(8,174)	(390,611)
40	Transmission	-	-	-	-	-	-	(3,771)	(150,787)
41	Distribution	-	-	-	-	-	-	316	(358,127)
42	General	-	-	-	-	-	-	1,118	(90,547)
43	Total Accumulated Depreciation	-	-	-	-	-	-	(15,824)	(1,048,031)
44	NET PLANT	-	-	-	-	-	-	20,663	2,055,913
45	DEFERRED TAXES	-	-	-	-	-	-	(517)	(416,057)
46	Net Plant After DFIT	-	-	-	-	-	-	20,146	1,639,856
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	(2,277)
48	WORKING CAPITAL	-	-	-	-	-	-	-	40,710
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$0	\$0	20,146	\$1,678,289
50	RATE OF RETURN								(1)
51	REVENUE REQUIREMENT	(1,335)	870	(1,422)	(5)	(969)	6,134	4,589	11,153

(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	ROR				Correction	Adjustment	Adjustment	
		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
	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	-	630	-	-
8	Purchased Power	(3,499)	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	(1,869)	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	-
12	Total Production & Transmission	5,733	(447)	-	(1,638)	-	631	-	-
Distribution									
13	Operating Expenses	-	-	-	-	-	386	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-	-
	Regulatory Amortization	-	-	-	-	-	-	-	-
15	Taxes	-	-	1,028	-	-	-	-	-
16	Total Distribution	-	-	1,028	-	-	386	-	-
17	Customer Accounting	-	-	89	-	-	169	-	-
18	Customer Service & Information	-	-	-	-	-	13	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-
Administrative & General									
20	Operating Expenses	-	-	53	-	-	558	(318)	-
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	-	-	-	(779)	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	-	-	53	(779)	-	558	(318)	-
25	Total Electric Expenses	5,733	(447)	1,170	(2,417)	-	1,757	(318)	-
26	OPERATING INCOME BEFORE FIT	14,583	1,105	14,861	2,417	-	(1,757)	318	-
FEDERAL INCOME TAX									
27	Current Accrual	3,062	232	3,121	508	-	(369)	67	-
28	Debt Interest	-	-	-	4	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	(485)	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	11,521	873	11,740	\$1,905	\$485	(\$1,388)	\$251	\$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	-	-	-	(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)	(2,593)	(642)	1,838	(333)	-

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

Line No.	DESCRIPTION	Adjustment	Adjustment	Adjustment	Adjustment	Adjustment	Adjustment	Adjustment	Adjustment
		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	-	-	-	-	-	201	193	541
10	Regulatory Amortization	-	-	-	-	-	-	-	-
11	Taxes	-	-	562	-	-	-	-	-
12	Total Production & Transmission	-	-	562	-	-	201	193	541
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	(206)	-
14	Depreciation/Amortization	-	-	-	-	-	47	731	155
	Regulatory Amortization								
15	Taxes	-	-	433	-	-	-	-	-
16	Total Distribution	-	-	433	-	-	47	525	155
17	Customer Accounting	-	-	-	97	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	1,797	1,056	-	-	-	-	-	-
21	Depreciation/Amortization	-	-	-	-	2,042	(11)	130	(27)
22	Regulatory Deferrals/Amortization	-	-	-	1,235	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	1,797	1,056	-	1,235	2,042	(11)	130	(27)
25	Total Electric Expenses	1,797	1,056	995	1,332	2,042	237	848	669
26	OPERATING INCOME BEFORE FIT	(1,797)	(1,056)	(995)	(1,332)	(2,042)	(237)	(848)	(669)
	FEDERAL INCOME TAX								
27	Current Accrual	(377)	(222)	(209)	(280)	(429)	(50)	(178)	(140)
28	Debt Interest	-	-	-	-	(55)	(97)	(255)	(198)
29	Deferred Income Taxes	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(1,420)	(\$834)	(\$786)	(1,052)	(1,558)	(\$91)	(\$415)	(\$331)
	RATE BASE								
	PLANT IN SERVICE								
32	Intangible	\$0	\$0	\$0	\$0	\$8,504		\$649	\$41
33	Production	-	-	-	-	-	1,704	1,831	1,150
34	Transmission	-	-	-	-	-	7,977	6,737	24,579
35	Distribution	-	-	-	-	-	1,761	21,415	5,735
36	General	-	-	-	-	(9)	865	1,403	(71)
37	Total Plant in Service	-	-	-	-	8,495	12,307	32,035	31,434
	ACCUMULATED DEPRECIATION/AMORT								
38	Intangible	-	-	-	-	1,866		190	8
39	Production	-	-	-	-	-	1,332	129	263
40	Transmission	-	-	-	-	-	617	536	2,019
41	Distribution	-	-	-	-	-	841	10,046	2,715
42	General	-	-	-	-	150	3,429	6,492	1,575
43	Total Accumulated Depreciation	-	-	-	-	2,016	6,219	17,393	6,580
44	NET PLANT	-	-	-	-	10,511	18,526	49,428	38,014
45	DEFERRED TAXES	-	-	-	-	(232)	(520)	(1,949)	(1,187)
46	Net Plant After DFIT	-	-	-	-	10,279	18,006	47,479	36,827
47	DEFERRED DEBITS AND CREDITS & OTHER	-	-	-	-	-	-	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$0	\$0	\$0	\$0	\$10,279	\$18,006	\$47,479	\$36,827
50	RATE OF RETURN								
51	REVENUE REQUIREMENT	1,880	1,105	1,041	1,393	3,005	1,770	4,901	3,813

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

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

Revised to Reflect
Filed 2019 Tax Retu
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Line No.	DESCRIPTION	Adjustment	Adjustment	Adjustment	Adjustment	Adjustment	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		
	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-PM	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	-	-	(16)	-
8	Purchased Power	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	10	-	1,878	-	-
10	Regulatory Amortization	-	-	-	-	(2,534)	-	-
11	Taxes	-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	1,005	-	(656)	(16)	-
	Distribution							
13	Operating Expenses	-	-	3,030	-	-	-	-
14	Depreciation/Amortization	-	1,870	24	-	-	-	-
	Regulatory Amortization	-	-	-	-	-	-	-
15	Taxes	-	-	-	-	-	-	-
16	Total Distribution	-	1,870	3,054	-	-	-	-
17	Customer Accounting	-	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	-	(2,833)	-	-	-	-	-
21	Depreciation/Amortization	1,922	456	48	-	-	-	-
22	Regulatory Deferrals/Amortization	-	10,133	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	1,922	7,756	48	-	-	-	-
25	Total Electric Expenses	1,922	9,626	4,107	-	(656)	(16)	-
26	OPERATING INCOME BEFORE FIT	(1,922)	(9,626)	(4,107)	-	656	16	-
	FEDERAL INCOME TAX							
27	Current Accrual	(404)	(2,021)	(862)	-	138	3	-
28	Debt Interest	(55)	(92)	(9)	-	114	-	164
29	Deferred Income Taxes	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(\$1,464)	(\$7,513)	(\$3,236)	-	404	13	(164)
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible	\$6,445	-	\$242	-	\$0	\$0	-
33	Production	-	-	-	-	5,769	-	-
34	Transmission	-	-	495	-	-	-	-
35	Distribution	-	(24,366)	989	-	-	-	-
36	General	(140)	-	-	-	-	-	-
37	Total Plant in Service	6,305	(24,366)	1,726	-	5,769	-	-
	ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	1,310	-	(42)	-	-	-	-
39	Production	-	-	-	-	(24,654)	-	-
40	Transmission	-	-	(6)	-	-	-	-
41	Distribution	-	2,632	(20)	-	-	-	-
42	General	2,773	-	-	-	-	-	-
43	Total Accumulated Depreciation	4,083	2,632	(68)	-	(24,654)	-	-
44	NET PLANT	10,388	(21,734)	1,658	-	(18,885)	-	-
45	DEFERRED TAXES	(208)	(14,330)	(17)	-	1,965	-	(30,542)
46	Net Plant After DFIT	10,180	(36,064)	1,641	-	(16,920)	-	(30,542)
47	DEFERRED DEBITS AND CREDITS & OTHER	-	53,155	-	-	(4,266)	-	-
48	WORKING CAPITAL	-	-	-	-	-	-	-
49	TOTAL RATE BASE	\$10,180	17,091	\$1,641	\$0	(\$21,186)	\$0	(\$30,542)
50	RATE OF RETURN							
51	REVENUE REQUIREMENT	2,871	11,513	4,434	-	(2,477)	(17)	(2,582)

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

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

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Adjustment Adjustment Adjustment

Line No.	DESCRIPTION	Smart Burn	Substation Rebuilds	Grid Modern.	Base Pro Forma Total			
	Adjustment Number Workpaper Reference				PF-SubTtl			
	REVENUES							
1	Total General Business	\$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	-		-	16,881			
6	Total Electric Revenue	-		-	602,072			
	EXPENSES							
	Production and Transmission				-			
7	Operating Expenses	-		-	145,779			
8	Purchased Power	-		-	70,783			
9	Depreciation/Amortization	(122)	(101)	-	38,614			
10	Regulatory Amortization	-		-	(1,783)			
11	Taxes	-		-	17,402			
12	Total Production & Transmission	(122)	(101)	-	270,796			
	Distribution				-			
13	Operating Expenses	-		-	29,957			
14	Depreciation/Amortization	-	(129)	(265)	32,134			
	Regulatory Amortization							
15	Taxes	-		-	29,842			
16	Total Distribution	-	(129)	(265)	91,933			
17	Customer Accounting	-		-	11,686			
18	Customer Service & Information	-		-	1,611			
19	Sales Expenses	-		-	-			
	Administrative & General							
20	Operating Expenses	-		-	53,237			
21	Depreciation/Amortization	-	(13)	-	39,794			
22	Regulatory Deferrals/Amortization	-		-	5,485			
23	Taxes	-		-	-			
24	Total Admin. & General	-	(13)	-	98,516			
25	Total Electric Expenses	(122)	(243)	(265)	474,542			
26	OPERATING INCOME BEFORE FIT	122	243	265	127,530			
	FEDERAL INCOME TAX							
27	Current Accrual	26	51	56	5,690			
28	Debt Interest	13	64	-	(231)			
29	Deferred Income Taxes	-		-	7,278			
30	Amortized ITC - Noxon	-		-	(318)			
31	NET OPERATING INCOME	84	128	\$209	115,110			
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible				\$198,770			
33	Production	(2,736)			941,857			
34	Transmission	-	(5,876)		561,776			
35	Distribution	-	(6,411)	(12,261)	1,169,042			
36	General	-	(376)		278,544			
37	Total Plant in Service	(2,736)	(\$12,663)	(12,261)	3,149,989			
	ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	-			(54,628)			
39	Production	359			(\$413,182)			
40	Transmission	-	131		(147,490)			
41	Distribution	-	150	372	(341,391)			
42	General	-	14		(76,114)			
43	Total Accumulated Depreciation	359	\$295	372	(1,032,804)			
44	NET PLANT	(2,377)	(12,368)	(11,889)	2,117,185			
45	DEFERRED TAXES		528	615	(461,934)			
46	Net Plant After DFIT	(2,377)	(11,840)	(11,274)	1,655,251			
47	DEFERRED DEBITS AND CREDITS & OTHER				45,846			
48	WORKING CAPITAL				40,710			
49	TOTAL RATE BASE	(\$2,377)	(\$11,840)	(\$11,274)	1,741,807			
50	RATE OF RETURN							
51	REVENUE REQUIREMENT	(329)	(1,255)	(1,310)	7,225			