

**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-4r2

Details of Washington Electric Revenue Requirement Adjustments

April 21, 2021

**SECOND REVISED
JULY 16, 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				
		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	
Adjustment Number		1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04	
Workpaper Reference		E-ROO	E-DFIT	E-DDC	E-WC	E-AMI	E-EBO	E-RPT	0.52	E-RE	
REVENUES											
		48.50%									
		9%									
1	Total General Business	\$546,549	\$0	\$0	\$0	\$0	(\$18,871)	\$0	\$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	-	-	-	-	-	-	-	-	37
21	Depreciation/Amortization	35,595	-	-	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	(9,018)	-	-	-	-	-	-	-	-	-
23	Taxes	0	-	-	-	-	-	-	-	-	-
24	Total Admin. & General	82,457	-	-	-	-	-	-	-	-	37
25	Total Electric Expenses	533,959	-	57	-	-	(18,805)	1,001	1,437	-	37
26	OPERATING INCOME BEFORE FIT	127,498	-	(57)	-	-	(80)	(1,001)	(1,437)	-	(37)
FEDERAL INCOME TAX											
27	Current Accrual	4,963	-	(12)	-	-	(17)	(210)	(302)	-	(8)
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)	-	(\$29)
RATE BASE											
PLANT IN SERVICE											
32	Intangible	211,035	\$0	\$0	\$0	(\$30,225)	\$0	\$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	\$0
50	RATE OF RETURN	6.73%									
51	REVENUE REQUIREMENT	4,438	4	60	(317)	(4,082)	84	1,047	1,503		39

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
		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	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	ROR							Restated TOTAL
		Adjustment Restating Incentives	ROR Restate Debt Interest	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Normalize CS2/Colstrip Major Maint	Authorized Power Supply	ROR Restate 2019 AMA Rate Base to EOP	
		2.13 E-RI	2.14 E-RDI	2.15 E-EWPC	2.16 E-NPS	2.17 E-PMM	2.18 E-APS	2.19 E-EOP19	R-Ttl
	Adjustment Number Workpaper Reference								
	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	-	-	-	-	53,333
21	Depreciation/Amortization	-	-	-	-	-	-	(348)	35,247
22	Regulatory Deferrals/Amortization	-	-	-	-	-	-	-	(5,104)
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	(1,276)	-	3	-	-	-	(348)	83,476
25	Total Electric Expenses	(1,276)	-	381	(5)	(926)	(50,487)	2,759	446,144
26	OPERATING INCOME BEFORE FIT	1,276	-	1,359	5	926	(5,865)	(2,759)	118,923
	FEDERAL INCOME TAX								
27	Current Accrual	268	657	348	1	194	(1,232)	(579)	3,883
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)	107,424
	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	11,580

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

Pro Forma Adjustments

Line No.	DESCRIPTION	ROR						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
		E-PPS	E-PTRAN	E-PREV	E-PRA	E-ARAM	E-PLN	E-PLE	E-PEB
	Adjustment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$0	\$0	\$25,496	\$0	\$0	\$0	\$0	\$0
2	Interdepartmental Sales	-	-	-	-	-	-	-	-
3	Sales for Resale	19,404	-	-	-	-	-	-	-
4	Total Sales of Electricity	19,404	-	25,496	-	-	-	-	-
5	Other Revenue	3,133	658	(10,608)	-	-	-	-	-
6	Total Electric Revenue	22,537	658	14,888	-	-	-	-	-
	EXPENSES								
	Production and Transmission								
7	Operating Expenses	9,006	(447)	-	231	-	630	-	427
8	Purchased Power	(3,499)	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	-	-	-	-	-	-
10	Regulatory Amortization	-	-	-	(1,869)	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	-
12	Total Production & Transmission	5,507	(447)	-	(1,638)	-	631	-	427
	Distribution								
13	Operating Expenses	-	-	-	-	-	386	-	268
14	Depreciation/Amortization	-	-	-	-	-	-	-	-
	Regulatory Amortization								
15	Taxes	-	-	984	-	-	-	-	-
16	Total Distribution	-	-	984	-	-	386	-	268
17	Customer Accounting	-	-	85	-	-	169	-	122
18	Customer Service & Information	-	-	-	-	-	13	-	12
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	-	-	51	-	-	558	(318)	390
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Deferrals/Amortization	-	-	-	(779)	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	-	-	51	(779)	-	558	(318)	390
25	Total Electric Expenses	5,507	(447)	1,120	(2,417)	-	1,757	(318)	1,219
26	OPERATING INCOME BEFORE FIT	17,030	1,105	13,768	2,417	-	(1,757)	318	(1,219)
	FEDERAL INCOME TAX								
27	Current Accrual	3,576	232	2,891	508	-	(369)	67	(256)
28	Debt Interest	-	-	-	4	-	-	-	-
29	Deferred Income Taxes	-	-	-	-	(485)	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	13,454	873	10,877	\$1,905	\$485	(\$1,388)	\$251	(\$963)
	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	(17,813)	(1,156)	(14,401)	(2,593)	(642)	1,838	(333)	1,275

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

Line No.	DESCRIPTION	Adjustment	Adjustment	ROR			ROR	ROR	ROR
		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	-	-	435	-	-	-	-	-
12	Total Production & Transmission	-	-	435	-	-	201	193	541
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	(206)	-
14	Depreciation/Amortization	-	-	-	-	-	47	731	155
	Regulatory Amortization	-	-	-	-	-	-	-	-
15	Taxes	-	-	199	-	-	-	-	-
16	Total Distribution	-	-	199	-	-	47	525	155
17	Customer Accounting	-	-	-	97	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	2,250	1,056	-	-	-	-	-	-
21	Depreciation/Amortization	-	-	-	-	2,042	(11)	130	(27)
22	Regulatory Deferrals/Amortization	-	-	-	1,235	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	2,250	1,056	-	1,235	2,042	(11)	130	(27)
25	Total Electric Expenses	2,250	1,056	634	1,332	2,042	237	848	669
26	OPERATING INCOME BEFORE FIT	(2,250)	(1,056)	(634)	(1,332)	(2,042)	(237)	(848)	(669)
	FEDERAL INCOME TAX								
27	Current Accrual	(473)	(222)	(133)	(280)	(429)	(50)	(178)	(140)
28	Debt Interest	-	-	-	-	(55)	(97)	(255)	(198)
29	Deferred Income Taxes	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(1,778)	(\$834)	(\$501)	(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	2,353	1,105	663	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	ROR	Adjustment	Adjustment	ROR	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		
		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	-	-	995	1,691	-	33	-
8	Purchased Power	-	-	-	-	-	-	-
9	Depreciation/Amortization	-	-	10	117	1,878	-	-
10	Regulatory Amortization	-	-	-	-	(2,534)	-	-
11	Taxes	-	-	-	-	-	-	-
12	Total Production & Transmission	-	-	1,005	1,808	(656)	33	-
	Distribution							
13	Operating Expenses	-	-	3,030	-	-	-	-
14	Depreciation/Amortization	-	1,870	24	5	-	-	-
	Regulatory Amortization	-	-	-	-	-	-	-
15	Taxes	-	-	-	-	-	-	-
16	Total Distribution	-	1,870	3,054	5	-	-	-
17	Customer Accounting	-	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	-	(2,833)	-	-	-	-	-
21	Depreciation/Amortization	1,922	456	48	1,587	-	-	-
22	Regulatory Deferrals/Amortization	-	10,133	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	1,922	7,756	48	1,587	-	-	-
25	Total Electric Expenses	1,922	9,626	4,107	3,400	(656)	33	-
26	OPERATING INCOME BEFORE FIT	(1,922)	(9,626)	(4,107)	(3,400)	656	(33)	-
	FEDERAL INCOME TAX							
27	Current Accrual	(404)	(2,021)	(862)	(714)	138	(7)	-
28	Debt Interest	(55)	(92)	(9)	(66)	114	-	164
29	Deferred Income Taxes	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	-	-	-	-	-	-	-
31	NET OPERATING INCOME	(\$1,464)	(\$7,513)	(\$3,236)	(2,620)	404	(26)	(164)
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible	\$6,445	-	\$242	\$7,753	\$0	\$0	-
33	Production	-	-	-	3,637	5,769	-	-
34	Transmission	-	-	495	1,503	-	-	-
35	Distribution	-	(24,366)	989	187	-	-	-
36	General	(140)	-	-	828	-	-	-
37	Total Plant in Service	6,305	(24,366)	1,726	13,908	5,769	-	-
	ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	1,310	-	(42)	(967)	-	-	-
39	Production	-	-	-	(92)	(24,654)	-	-
40	Transmission	-	-	(6)	(30)	-	-	-
41	Distribution	-	2,632	(20)	(4)	-	-	-
42	General	2,773	-	-	(57)	-	-	-
43	Total Accumulated Depreciation	4,083	2,632	(68)	(1,150)	(24,654)	-	-
44	NET PLANT	10,388	(21,734)	1,658	12,758	(18,885)	-	-
45	DEFERRED TAXES	(208)	(14,330)	(17)	(181)	1,965	-	(30,542)
46	Net Plant After DFIT	10,180	(36,064)	1,641	12,577	(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	\$12,577	(\$21,186)	\$0	(\$30,542)
50	RATE OF RETURN							
51	REVENUE REQUIREMENT	2,871	11,513	4,434	4,621	(2,477)	35	(2,582)

AVISTA UTILITIES

WASHINGTON ELECTRIC RESULTS

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

rn
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	\$529,351			
2	Interdepartmental Sales	-		-	1,228			
3	Sales for Resale	-		-	55,690			
4	Total Sales of Electricity	-		-	586,269			
5	Other Revenue	-		-	16,881			
6	Total Electric Revenue	-		-	603,150			
	EXPENSES							
	Production and Transmission				-			
7	Operating Expenses	-		-	147,720			
8	Purchased Power	-		-	70,783			
9	Depreciation/Amortization	(122)	(101)	-	38,731			
10	Regulatory Amortization	-		-	(1,783)			
11	Taxes	-		-	17,275			
12	Total Production & Transmission	(122)	(101)	-	272,727			
	Distribution				-			
13	Operating Expenses	-		-	30,225			
14	Depreciation/Amortization	-	(129)	(265)	32,139			
	Regulatory Amortization							
15	Taxes	-		-	29,564			
16	Total Distribution	-	(129)	(265)	91,928			
17	Customer Accounting	-		-	11,804			
18	Customer Service & Information	-		-	1,623			
19	Sales Expenses	-		-	-			
	Administrative & General							
20	Operating Expenses	-		-	54,487			
21	Depreciation/Amortization	-	(13)	-	41,381			
22	Regulatory Deferrals/Amortization	-		-	5,485			
23	Taxes	-		-	-			
24	Total Admin. & General	-	(13)	-	101,353			
25	Total Electric Expenses	(122)	(243)	(265)	479,435			
26	OPERATING INCOME BEFORE FIT	122	243	265	123,715			
	FEDERAL INCOME TAX							
27	Current Accrual	26	51	56	4,889			
28	Debt Interest	13	64	-	(297)			
29	Deferred Income Taxes	-		-	7,278			
30	Amortized ITC - Noxon	-		-	(318)			
31	NET OPERATING INCOME	84	128	\$209	112,162			
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible				\$206,523			
33	Production	(2,736)			945,494			
34	Transmission	-	(5,876)		563,279			
35	Distribution	-	(6,411)	(12,261)	1,169,229			
36	General	-	(376)		279,372			
37	Total Plant in Service	(2,736)	(\$12,663)	(12,261)	3,163,897			
	ACCUMULATED DEPRECIATION/AMORT							
38	Intangible	-			(55,595)			
39	Production	359			(\$413,274)			
40	Transmission	-	131		(147,520)			
41	Distribution	-	150	372	(341,395)			
42	General	-	14		(76,171)			
43	Total Accumulated Depreciation	359	\$295	372	(1,033,954)			
44	NET PLANT	(2,377)	(12,368)	(11,889)	2,129,943			
45	DEFERRED TAXES		528	615	(462,115)			
46	Net Plant After DFIT	(2,377)	(11,840)	(11,274)	1,667,828			
47	DEFERRED DEBITS AND CREDITS & OTHER				45,846			
48	WORKING CAPITAL				40,710			
49	TOTAL RATE BASE	(\$2,377)	(\$11,840)	(\$11,274)	1,754,384			
50	RATE OF RETURN							
51	REVENUE REQUIREMENT	(329)	(1,255)	(1,310)	12,281			