

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

As Filed	2020 Actual	Increase / (decrease) To filed Case
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Line No.	DESCRIPTION	Pro Forma WildFire Plan	Pro Forma WildFire Plan	
	Adjustment Number	3.17	3.17	
	Workpaper Reference	E-WF	E-WF	
REVENUES				
1	Total General Business	\$0	\$0	
2	Interdepartmental Sales	0	0	
3	Sales for Resale	0	0	
4	Total Sales of Electricity	0	0	
5	Other Revenue	0	0	
6	Total Electric Revenue	0	0	
EXPENSES				
Production and Transmission				
7	Operating Expenses	995	995	\$0 See workpaper: "2) OandM Wildfire - updated 08.28.2020" - as filed, no change
8	Purchased Power	0	0	
9	Depreciation/Amortization	97	52	(\$46)
10	Regulatory Amortization	0	0	
11	Taxes	0	0	
12	Total Production & Transmission	1,092	1,047	(\$46)
Distribution				
13	Operating Expenses	3,030	3,030	\$0 See workpaper: "2) OandM Wildfire - updated 08.28.2020" - as filed, no change
14	Depreciation/Amortization	216	216	\$0
15	Regulatory Amortization	0	0	
15	Taxes	0	0	
16	Total Distribution	3,246	3,246	\$0
17	Customer Accounting	0	0	
18	Customer Service & Information	0	0	
19	Sales Expenses	0	0	
Administrative & General				
20	Operating Expenses	0	0	
21	Depreciation/Amortization	0	48	
22	Regulatory Deferrals/Amortization	0	0	
23	Taxes	0	0	
24	Total Admin. & General	-	48	
25	Total Electric Expenses	4,338	4,341	\$3 Expenses
26	OPERATING INCOME BEFORE FIT	(4,338)	(4,341)	(\$3)
FEDERAL INCOME TAX				
27	Current Accrual	(911)	(912)	(\$1)
28	Debt Interest	(68)	(58)	\$10
29	Deferred Income Taxes	0	0	
30	Amortized ITC - Noxon	0	0	
31	NET OPERATING INCOME	(\$3,359)	(\$3,371)	(\$12)
RATE BASE				
PLANT IN SERVICE				
32	Intangible	0	242	
33	Production	0	0	
34	Transmission	4,728	2,512	(\$2,216)
35	Distribution	8,807	8,816	\$8
36	General	0	0	
37	Total Plant in Service	13,536	11,570	(\$1,966)
ACCUMULATED DEPRECIATION/AMORT				
38	Intangible	0	(42)	
39	Production	0	0	
40	Transmission	(92)	(36)	\$56
41	Distribution	(152)	(189)	(\$37)
42	General	0	0	
43	Total Accumulated Depreciation	(244)	(268)	(\$24)
44	NET PLANT	13,292	11,302	(\$1,990)
45	DEFERRED TAXES	(166)	(117)	\$48
46	Net Plant After DFIT	13,126	11,185	(\$1,942)
47	DEFERRED DEBITS AND CREDITS & OTHER	0	0	
48	WORKING CAPITAL	0	0	
49	TOTAL RATE BASE	\$13,126	\$11,185	(\$1,942) Net Plant After ADFIT (See Staff Wildfire DRs for explanation of change in 2020 budget versus actual.)
50	RATE OF RETURN			
51	REVENUE REQUIREMENT	5,738	5,564	Revised Revenue Requirement (\$174)
	Revenue Conversion Factor	7.43%		
	NOI Requirement	4,334	4,202	(\$132)
	Revenue Requirement	5,738	5,564	(\$174)

Revised Forecast

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	7,244,470	7,787,844	8,497,079	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	8,815,964
Transmission	2,264,476	2,305,501	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,511,993
Intangibles	241,908	242,052	242,196	242,341	242,341	242,341	242,341	242,341	242,341	242,341	242,341	242,341	242,341	242,287
Total Cost	9,750,853	10,335,397	11,282,722	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,570,244
Distribution	(83,483)	(98,828)	(115,453)	(133,356)	(151,813)	(170,271)	(188,728)	(207,186)	(225,644)	(244,101)	(262,559)	(281,016)	(299,474)	(189,203)
Transmission	(10,742)	(14,665)	(18,827)	(23,193)	(27,559)	(31,926)	(36,292)	(40,658)	(45,024)	(49,391)	(53,757)	(58,123)	(62,489)	(36,336)
Intangibles	(18,143)	(22,176)	(26,211)	(30,249)	(34,288)	(38,327)	(42,366)	(46,405)	(50,444)	(54,483)	(58,522)	(62,561)	(66,600)	(42,367)
Total A/D	(112,368)	(135,669)	(160,491)	(186,798)	(213,661)	(240,524)	(267,387)	(294,250)	(321,112)	(347,975)	(374,838)	(401,701)	(428,564)	(267,906)
ADFIT	(72,184)	(76,555)	(80,607)	(84,347)	(94,605)	(104,862)	(115,119)	(125,376)	(135,634)	(145,891)	(156,148)	(166,405)	(176,662)	(117,498)
Distribution		15,345	16,624	17,903	18,458	18,458	18,458	18,458	18,458	18,458	18,458	18,458	18,458	215,991
Transmission		3,923	4,162	4,366	4,366	4,366	4,366	4,366	4,366	4,366	4,366	4,366	4,366	51,747
Intangibles		4,033	4,035	4,038	4,039	4,039	4,039	4,039	4,039	4,039	4,039	4,039	4,039	48,457
Total Deprec Exp		23,301	24,822	26,307	26,863	26,863	26,863	26,863	26,863	26,863	26,863	26,863	26,863	316,196

As Filed

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	5,344,697	7,233,480	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	9,122,263	8,807,466
Transmission	4,465,896	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,739,884	4,728,468
Intangibles														
Total Cost	9,810,593	11,973,364	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,862,148	13,535,934
Distribution	(47,243)	(60,083)	(76,780)	(95,404)	(114,029)	(132,654)	(151,278)	(169,903)	(188,527)	(207,152)	(225,777)	(244,401)	(263,026)	(151,760)
Transmission	(43,317)	(51,218)	(59,355)	(67,492)	(75,629)	(83,765)	(91,902)	(100,039)	(108,176)	(116,313)	(124,449)	(132,586)	(140,723)	(91,912)
Intangibles														
Total A/D	(90,560)	(111,301)	(136,135)	(162,896)	(189,658)	(216,419)	(243,180)	(269,942)	(296,703)	(323,465)	(350,226)	(376,987)	(403,749)	(243,672)
ADFIT	(110,437)	(117,343)	(123,391)	(129,034)	(140,588)	(152,142)	(163,696)	(175,250)	(186,804)	(198,359)	(209,913)	(221,467)	(233,021)	(165,810)
Distribution		12,840	16,696	18,625	18,625	18,625	18,625	18,625	18,625	18,625	18,625	18,625	18,625	215,783
Transmission		7,902	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	97,406
Intangibles														
Total Deprec Exp		20,742	24,833	26,761	26,761	26,761	26,761	26,761	26,761	26,761	26,761	26,761	26,761	313,189

Variance

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	(1,899,773)	(554,364)	625,184	81,799	81,799	81,799	81,799	81,799	81,799	81,799	81,799	81,799	81,799	(8,498)
Transmission	2,201,420	2,434,384	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,196,438	2,216,475
Intangibles	(241,908)	(242,052)	(242,196)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,341)	(242,287)
Total Cost	59,739	1,637,968	2,579,426	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	2,035,896	1,965,690
Distribution	36,240	38,745	38,673	37,951	37,784	37,617	37,450	37,283	37,116	36,949	36,782	36,615	36,448	37,443
Transmission	(32,574)	(36,553)	(40,528)	(44,299)	(48,069)	(51,840)	(55,610)	(59,381)	(63,151)	(66,922)	(70,692)	(74,463)	(78,234)	(55,576)
Intangibles	18,143	22,176	26,211	30,249	34,288	38,327	42,366	46,405	50,444	54,483	58,522	62,561	66,600	42,367
Total A/D	21,809	24,368	24,356	23,902	24,003	24,105	24,206	24,308	24,409	24,511	24,612	24,714	24,815	24,234
ADFIT	(38,253)	(40,788)	(42,784)	(44,686)	(45,983)	(47,280)	(48,577)	(49,874)	(51,171)	(52,468)	(53,765)	(55,062)	(56,359)	(48,312)
Distribution		(2,505)	72	722	167	167	167	167	167	167	167	167	167	(208)
Transmission		3,979	3,975	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	3,771	45,659
Intangibles		(4,033)	(4,035)	(4,038)	(4,039)	(4,039)	(4,039)	(4,039)	(4,039)	(4,039)	(4,039)	(4,039)	(4,039)	(48,457)
Total Deprec Exp		(2,559)	12	454	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(101)	(3,006)

	GL FERC /Func Group	Depriciat	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	2020 Total	202101
Ending Plant Balance	101000 Distribution	0.0245	-	-	-	-	-	-	7,604	43,460	70,788	175,534	367,656	1,525,297	1,525,297	2,234,029
	Transmission	0.0206	-	-	-	-	-	2,872	3,923	10,462	20,504	40,618	51,161	49,125	49,125	49,125
	Intangibles	0.200	-	-	-	-	-	-	-	-	-	-	-	-	-	144
	101000 Total		-	-	-	-	-	2,872	11,527	53,922	91,291	216,151	418,817	1,574,422	1,574,422	2,283,298
Additions	101000 Distribution		-	-	-	-	-	-	7,604	35,856	27,328	104,746	192,122	1,157,642	1,525,297	708,732
	Transmission		-	-	-	-	-	2,872	1,051	6,539	10,041	20,114	10,543	(2,036)	49,125	-
	Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	144
	101000 Total		-	-	-	-	-	2,872	8,655	42,395	37,369	124,860	202,665	1,155,606	1,574,422	708,876
Depreciation Expense Calculate	101000 Distribution		-	-	-	-	-	-	8	52	117	251	555	1,932	2,915	3,838
	Transmission		-	-	-	-	-	2	6	12	27	52	79	86	265	84
	Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	1
	101000 Total		-	-	-	-	-	2	14	64	143	304	633	2,018	3,179	3,923
Accumulated Depreciation	101000 Distribution		-	-	-	-	-	-	(8)	(60)	(177)	(428)	(982)	(2,915)	(2,915)	(6,753)
	Transmission		-	-	-	-	-	(2)	(8)	(21)	(47)	(100)	(178)	(265)	(265)	(349)
	Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	(1)
	101000 Total		-	-	-	-	-	(2)	(16)	(81)	(224)	(528)	(1,161)	(3,179)	(3,179)	(7,103)
Year 1 Tax Depreciation Exps	101000 Distribution	3.75%	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	57,199	23,485
	Transmission	3.75%	154	154	154	154	154	154	154	154	154	154	154	154	1,842	7,795
	Intangibles	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	3,367
	101000 Total		4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	59,041	34,646
Year 2 Tax Depreciation Exps	101000 Distribution	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-	9,176
	Transmission	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-	296
	Intangibles	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	101000 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	9,471
Year 3 Tax Depreciation Exps	101000 Distribution	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Intangibles	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	101000 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Tax Depreciation Expense	101000 Distribution		4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	57,199	32,661
	Transmission		154	154	154	154	154	154	154	154	154	154	154	154	1,842	8,090
	Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	3,367
	101000 Total		4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	4,920	59,041	44,118
Accumulated Tax Depreciation Expense	101000 Distribution		(4,767)	(9,533)	(14,300)	(19,066)	(23,833)	(28,599)	(33,366)	(38,132)	(42,899)	(47,666)	(52,432)	(57,199)	(371,791)	(89,859)
	Transmission		(154)	(307)	(461)	(614)	(768)	(921)	(1,075)	(1,228)	(1,382)	(1,535)	(1,689)	(1,842)	(11,974)	(9,932)
	Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	(3,367)
	101000 Total		(4,920)	(9,840)	(14,760)	(19,680)	(24,600)	(29,520)	(34,440)	(39,361)	(44,281)	(49,201)	(54,121)	(59,041)	(383,765)	(103,158)
Book/Tax Difference	101000 Distribution		(4,767)	(9,533)	(14,300)	(19,066)	(23,833)	(28,599)	(33,358)	(38,073)	(42,722)	(47,238)	(51,450)	(54,284)	(367,222)	(83,107)
	Transmission		(154)	(307)	(461)	(614)	(768)	(919)	(1,066)	(1,207)	(1,334)	(1,435)	(1,510)	(1,578)	(11,353)	(9,584)
	Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	(3,365)
	101000 Total		(4,920)	(9,840)	(14,760)	(19,680)	(24,600)	(29,518)	(34,424)	(39,280)	(44,057)	(48,673)	(52,960)	(55,861)	(378,575)	(96,056)
ADFIT	101000 Distribution		(1,001)	(2,002)	(3,003)	(4,004)	(5,005)	(6,006)	(7,005)	(7,995)	(8,972)	(9,920)	(10,804)	(11,400)	(77,117)	(17,452)
	Transmission		(32)	(64)	(97)	(129)	(161)	(193)	(224)	(254)	(280)	(301)	(317)	(331)	(2,384)	(2,013)
	Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	(707)
	101000 Total		(1,033)	(2,066)	(3,100)	(4,133)	(5,166)	(6,199)	(7,229)	(8,249)	(9,252)	(10,221)	(11,122)	(11,731)	(79,501)	(20,172)

GL FERC /Func Group		202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203
Ending Plant Balance	101000 Distribution	2,777,403	3,486,640	4,030,014	4,739,249	5,282,623	5,991,860	6,535,234	7,244,470	7,787,844	8,497,079	9,040,464	9,040,464	9,040,464	9,040,464
	Transmission	49,125	49,125	90,150	131,175	172,200	2,182,426	2,223,451	2,264,476	2,305,501	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446
	Intangibles	289	433	578	241,330	241,474	241,619	241,763	241,908	242,052	242,196	242,341	242,341	242,341	242,341
	101000 Total	2,826,817	3,536,198	4,120,741	5,111,754	5,696,297	8,415,904	9,000,447	9,750,853	10,335,397	11,282,722	11,826,251	11,826,251	11,826,251	11,826,251
Additions	101000 Distribution	543,374	709,237	543,374	709,235	543,374	709,237	543,374	709,237	543,374	709,235	543,385	-	-	-
	Transmission	-	-	41,025	41,025	41,025	2,010,226	41,025	41,025	41,025	237,945	-	-	-	-
	Intangibles	144	144	144	240,752	144	144	144	144	144	144	144	-	-	-
	101000 Total	543,518	709,381	584,543	991,013	584,543	2,719,607	584,543	750,406	584,543	947,325	543,529	-	-	-
Depreciation Expense Calculated	101000 Distribution	5,116	6,395	7,673	8,952	10,231	11,509	12,788	14,067	15,345	16,624	17,903	18,458	18,458	18,458
	Transmission	84	84	120	190	260	2,021	3,782	3,852	3,923	4,162	4,366	4,366	4,366	4,366
	Intangibles	4	6	8	2,016	4,023	4,026	4,028	4,031	4,033	4,035	4,038	4,039	4,039	4,039
	101000 Total	5,204	6,485	7,801	11,158	14,514	17,556	20,598	21,950	23,301	24,822	26,307	26,863	26,863	26,863
Accumulated Depreciation	101000 Distribution	(11,868)	(18,263)	(25,936)	(34,888)	(45,119)	(56,628)	(69,416)	(83,483)	(98,828)	(115,453)	(133,356)	(151,813)	(170,271)	(188,728)
	Transmission	(433)	(518)	(637)	(827)	(1,087)	(3,109)	(6,890)	(10,742)	(14,665)	(18,827)	(23,193)	(27,559)	(31,926)	(36,292)
	Intangibles	(5)	(11)	(19)	(2,035)	(6,059)	(10,084)	(14,112)	(18,143)	(22,176)	(26,211)	(30,249)	(34,288)	(38,327)	(42,366)
	101000 Total	(12,306)	(18,791)	(26,592)	(37,750)	(52,265)	(69,821)	(90,419)	(112,368)	(135,669)	(160,491)	(186,798)	(213,661)	(240,524)	(267,387)
Year 1 Tax Depreciation Expense	101000 Distribution	23,485	23,485	23,485	23,485	23,485	23,485	23,485	23,485	23,485	23,485	23,485	-	-	-
	Transmission	7,795	7,795	7,795	7,795	7,795	7,795	7,795	7,795	7,795	7,795	7,795	-	-	-
	Intangibles	3,367	3,367	3,367	3,367	3,367	3,367	3,367	3,367	3,367	3,367	3,367	-	-	-
	101000 Total	34,646	34,646	34,646	34,646	34,646	34,646	34,646	34,646	34,646	34,646	34,646	-	-	-
Year 2 Tax Depreciation Expense	101000 Distribution	9,176	9,176	9,176	9,176	9,176	9,176	9,176	9,176	9,176	9,176	9,176	45,210	45,210	45,210
	Transmission	296	296	296	296	296	296	296	296	296	296	296	15,005	15,005	15,005
	Intangibles	-	-	-	-	-	-	-	-	-	-	-	6,731	6,731	6,731
	101000 Total	9,471	9,471	9,471	9,471	9,471	9,471	9,471	9,471	9,471	9,471	9,471	66,946	66,946	66,946
Year 3 Tax Depreciation Expense	101000 Distribution	-	-	-	-	-	-	-	-	-	-	-	8,487	8,487	8,487
	Transmission	-	-	-	-	-	-	-	-	-	-	-	273	273	273
	Intangibles	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	101000 Total	-	-	-	-	-	-	-	-	-	-	-	8,760	8,760	8,760
Total Tax Depreciation Expense	101000 Distribution	32,661	32,661	32,661	32,661	32,661	32,661	32,661	32,661	32,661	32,661	32,661	53,697	53,697	53,697
	Transmission	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	8,090	15,279	15,279	15,279
	Intangibles	3,367	3,367	3,367	3,367	3,367	3,367	3,367	3,367	3,367	3,367	3,367	6,731	6,731	6,731
	101000 Total	44,118	44,118	44,118	44,118	44,118	44,118	44,118	44,118	44,118	44,118	44,118	75,707	75,707	75,707
Accumulated Tax Depreciation Expense	101000 Distribution	(122,520)	(155,181)	(187,842)	(220,503)	(253,164)	(285,824)	(318,485)	(351,146)	(383,807)	(416,468)	(449,129)	(502,826)	(556,523)	(610,220)
	Transmission	(18,023)	(26,113)	(34,203)	(42,294)	(50,384)	(58,474)	(66,564)	(74,655)	(82,745)	(90,835)	(98,926)	(114,204)	(129,483)	(144,762)
	Intangibles	(6,733)	(10,100)	(13,466)	(16,833)	(20,199)	(23,566)	(26,932)	(30,299)	(33,665)	(37,032)	(40,398)	(47,129)	(53,860)	(60,591)
	101000 Total	(147,276)	(191,394)	(235,511)	(279,629)	(323,747)	(367,864)	(411,982)	(456,100)	(500,217)	(544,335)	(588,452)	(664,159)	(739,866)	(815,573)
Book/Tax Difference	101000 Distribution	(110,652)	(136,918)	(161,906)	(185,615)	(208,045)	(229,196)	(249,069)	(267,663)	(284,978)	(301,015)	(315,773)	(351,012)	(386,252)	(421,491)
	Transmission	(17,590)	(25,595)	(33,566)	(41,467)	(49,296)	(55,366)	(59,674)	(63,912)	(68,080)	(72,008)	(75,732)	(86,645)	(97,557)	(108,470)
	Intangibles	(6,728)	(10,089)	(13,447)	(14,797)	(14,141)	(13,481)	(12,820)	(12,156)	(11,489)	(10,820)	(10,149)	(12,841)	(15,533)	(18,225)
	101000 Total	(134,970)	(172,602)	(208,919)	(241,879)	(271,482)	(298,043)	(321,563)	(343,731)	(364,548)	(383,844)	(401,654)	(450,498)	(499,342)	(548,186)
ADFIT	101000 Distribution	(23,237)	(28,753)	(34,000)	(38,979)	(43,689)	(48,131)	(52,305)	(56,209)	(59,845)	(63,213)	(66,312)	(73,713)	(81,113)	(88,513)
	Transmission	(3,694)	(5,375)	(7,049)	(8,708)	(10,352)	(11,627)	(12,532)	(13,422)	(14,297)	(15,122)	(15,904)	(18,195)	(20,487)	(22,779)
	Intangibles	(1,413)	(2,119)	(2,824)	(3,107)	(2,970)	(2,831)	(2,692)	(2,553)	(2,413)	(2,272)	(2,131)	(2,697)	(3,262)	(3,827)
	101000 Total	(28,344)	(36,247)	(43,873)	(50,795)	(57,011)	(62,589)	(67,528)	(72,184)	(76,555)	(80,607)	(84,347)	(94,605)	(104,862)	(115,119)

	GL FERC /Func Group	202204	202205	202206	202207	202208	202209
Ending Plant Balance	101000 Distribution	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464	9,040,464
	Transmission	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446	2,543,446
	Intangibles	242,341	242,341	242,341	242,341	242,341	242,341
	101000 Total	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251	11,826,251
Additions	101000 Distribution	-	-	-	-	-	-
	Transmission	-	-	-	-	-	-
	Intangibles	-	-	-	-	-	-
	101000 Total	-	-	-	-	-	-
Depreciation Expense Calculate	101000 Distribution	18,458	18,458	18,458	18,458	18,458	18,458
	Transmission	4,366	4,366	4,366	4,366	4,366	4,366
	Intangibles	4,039	4,039	4,039	4,039	4,039	4,039
	101000 Total	26,863	26,863	26,863	26,863	26,863	26,863
Accumulated Depreciation	101000 Distribution	(207,186)	(225,644)	(244,101)	(262,559)	(281,016)	(299,474)
	Transmission	(40,658)	(45,024)	(49,391)	(53,757)	(58,123)	(62,489)
	Intangibles	(46,405)	(50,444)	(54,483)	(58,522)	(62,561)	(66,600)
	101000 Total	(294,250)	(321,112)	(347,975)	(374,838)	(401,701)	(428,564)
Year 1 Tax Depreciation Expens	101000 Distribution	-	-	-	-	-	-
	Transmission	-	-	-	-	-	-
	Intangibles	-	-	-	-	-	-
	101000 Total	-	-	-	-	-	-
Year 2 Tax Depreciation Expens	101000 Distribution	45,210	45,210	45,210	45,210	45,210	45,210
	Transmission	15,005	15,005	15,005	15,005	15,005	15,005
	Intangibles	6,731	6,731	6,731	6,731	6,731	6,731
	101000 Total	66,946	66,946	66,946	66,946	66,946	66,946
Year 3 Tax Depreciation Expens	101000 Distribution	8,487	8,487	8,487	8,487	8,487	8,487
	Transmission	273	273	273	273	273	273
	Intangibles	-	-	-	-	-	-
	101000 Total	8,760	8,760	8,760	8,760	8,760	8,760
Total Tax Depreciation Expense	101000 Distribution	53,697	53,697	53,697	53,697	53,697	53,697
	Transmission	15,279	15,279	15,279	15,279	15,279	15,279
	Intangibles	6,731	6,731	6,731	6,731	6,731	6,731
	101000 Total	75,707	75,707	75,707	75,707	75,707	75,707
Accumulated Tax Depreciation Expense	101000 Distribution	(663,917)	(717,614)	(771,311)	(825,008)	(878,705)	(932,402)
	Transmission	(160,041)	(175,319)	(190,598)	(205,877)	(221,156)	(236,434)
	Intangibles	(67,322)	(74,053)	(80,784)	(87,515)	(94,246)	(100,977)
	101000 Total	(891,280)	(966,986)	(1,042,693)	(1,118,400)	(1,194,107)	(1,269,813)
Book/Tax Difference	101000 Distribution	(456,731)	(491,970)	(527,209)	(562,449)	(597,688)	(632,928)
	Transmission	(119,382)	(130,295)	(141,207)	(152,120)	(163,032)	(173,945)
	Intangibles	(20,917)	(23,609)	(26,301)	(28,993)	(31,685)	(34,377)
	101000 Total	(597,030)	(645,874)	(694,718)	(743,562)	(792,406)	(841,249)
ADFIT	101000 Distribution	(95,913)	(103,314)	(110,714)	(118,114)	(125,515)	(132,915)
	Transmission	(25,070)	(27,362)	(29,654)	(31,945)	(34,237)	(36,528)
	Intangibles	(4,393)	(4,958)	(5,523)	(6,089)	(6,654)	(7,219)
	101000 Total	(125,376)	(135,634)	(145,891)	(156,148)	(166,405)	(176,662)

Washington Electric 2020 Wildfire Additions

Erval	BI_BI Desc	Depreciation Category	Service	Jurisdiction	System Total												System Total	WA Elec Allocation Percent included in Rate Case	
					Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals			
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
2075	BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373	ED	ID	-	-	-	-	-	-	-	-	-	-	5,760	5,191	5,257	16,208	0%
2075	BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373	ED	WA	-	-	-	-	-	-	-	-	-	-	5,450	4,360	4,535	14,346	100%
2075	BI_XD005 - WFRES: WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	ED	WA	-	-	-	-	-	-	-	7,604	35,856	27,328	99,296	187,761	1,153,106	1,510,951	100%
2075	BI_XD006 - WFRES: ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	ED	ID	-	-	-	-	-	-	-	6,207	10,897	126,809	571,093	374,868	500,676	1,590,550	0%
2075	BI_XT002 - WFRES: TRANSMISSION INSPECTION (CONS	Elec Transmission 350-359	ED	AN	-	-	-	-	-	-	-	-	-	-	-	13,214	(11,943)	1,272	65.64%
2075	BI_XT003 - WFRES: TRANSMISSION GRID HARDENING	Elec Transmission 350-359	ED	AN	-	-	-	-	-	-	4,375	1,601	9,962	15,297	30,643	2,848	8,841	73,568	65.64%
																	3,206,894		
																	System Total		

Note: The Company previously excluded Idaho-specific projects, totaling approximately \$1.6MM, but based on questions received from Staff, the Company has included all system costs in the system total in this update.

	1	2	3	4	5	6	7	8	9	10	11	12	
Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	WA Elec Total
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	5,450	4,360	4,535	-	14,346
-	-	-	-	-	-	7,604	35,856	27,328	99,296	187,761	1,153,106	-	1,510,951
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	8,674	(7,839)	-	835
-	-	-	-	-	2,872	1,051	6,539	10,041	20,114	1,869	5,803	-	48,290
													1,574,422

WA WF 2020 PF

All 2020 projects complete prior to new rates going into effect, prior to rate effective period.

Washington Electric -2021 Wildfire Additions

Erval	BI_BI Desc	Depreciation category	Service	Jurisdiction	System Total										
					Forecast Jan	Forecast Feb	Forecast Mar	Forecast Apr	Forecast May	Forecast Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	
	2075 BI_XD003 - WFRES: FIRE IGNITION TRACKING SYSTEM	Software 303 ED AN	ED	AN	209	209	209	209	209	209	209	209	209	209	209
	2075 BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373 ED AN	ED	AN	73,334	-	73,334	-	73,333	-	73,334	-	73,334	-	73,334
	2075 BI_XD005 - WFRES: WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED WA	ED	WA	542,869	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374
	2075 BI_XD006 - WFRES: ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED ID	ED	ID	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665
	2075 BI_XS011 - WFRES: SUBSTATION SCADA	Elec Distribution 360-373 ED AN	ED	AN	166,734	-	166,734	-	166,733	-	166,734	-	166,734	-	166,734
	2075 BI_XT000 - WFRES: FIRE-WEATHER DASHBOARD	Software 303 ED AN	ED	AN	-	-	-	-	347,749	-	-	-	-	-	-
	2075 BI_XT001 - WFRES: CONFORMING RIGHTS OF WAY	Elec Transmission 350-359 ED AN	ED	AN	-	-	-	62,500	62,500	62,500	62,500	62,500	62,500	62,500	62,500
	2075 BI_XT002 - WFRES: TRANSMISSION INSPECTION (CONSTRUCTION)	Elec Transmission 350-359 ED AN	ED	AN	-	-	-	-	-	-	-	-	-	-	-
	2075 BI_XT003 - WFRES: TRANSMISSION GRID HARDENING	Elec Transmission 350-359 ED AN	ED	AN	-	-	-	-	-	-	3,000,001	-	-	-	-
					\$1,199,810	\$ 960,248	\$1,200,315	\$1,022,748	\$1,610,563	\$1,022,748	\$4,262,816	\$1,022,748	\$1,262,815	\$1,022,748	

Washington Electric -2021 Wildfire Additions

Erval	BI_BI Desc	Depreciation category	Service	Jurisdiction	Forecast	Forecast	Forecast (including Residual CWIP)	WA Elec Allocation Percent included in Rate Case	1	2
					Nov	Dec	System Total		Forecast Jan	Forecast Feb
	2075 BI_XD003 - WFRES: FIRE IGNITION TRACKING SYSTEM	Software 303 ED AN	ED	AN	209	209	2,505	69.19%	144	144
	2075 BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373 ED AN	ED	AN	73,333	-	440,002	69.09%	50,666	-
	2075 BI_XD005 - WFRES: WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED WA	ED	WA	543,374	543,385	6,519,994	100%	542,869	543,374
	2075 BI_XD006 - WFRES: ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED ID	ED	ID	416,665	416,685	5,000,000	0%	-	-
	2075 BI_XS011 - WFRES: SUBSTATION SCADA	Elec Distribution 360-373 ED AN	ED	AN	166,733	-	1,000,400	69.09%	115,196	-
	2075 BI_XT000 - WFRES: FIRE-WEATHER DASHBOARD	Software 303 ED AN	ED	AN	-	-	347,749	69.19%	-	-
	2075 BI_XT001 - WFRES: CONFORMING RIGHTS OF WAY	Elec Transmission 350-359 ED AN	ED	AN	62,500	-	500,000	65.64%	-	-
	2075 BI_XT002 - WFRES: TRANSMISSION INSPECTION (CONSTRUCTION)	Elec Transmission 350-359 ED AN	ED	AN	300,000	-	300,000	65.64%	-	-
	2075 BI_XT003 - WFRES: TRANSMISSION GRID HARDENING	Elec Transmission 350-359 ED AN	ED	AN	-	-	3,000,001	65.64%	-	-
					\$ 1,562,814	\$ 960,279	17,110,651		\$ 593,680	\$ 543,518
							WF 2021 PF			
							System Total			

Washington Electric -2021 Wildfire Additions

Erval	BI_BI Desc	Depreciation category	Service	Jurisdiction	3	4	5	6	7	8	9	10	11	12
					Forecast Mar	Forecast Apr	Forecast May	Forecast Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov	Forecast Dec
	2075 BI_XD003 - WFRES: FIRE IGNITION TRACKING SYSTEM	Software 303 ED AN	ED	AN	144	144	144	144	144	144	144	144	144	144
	2075 BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373 ED AN	ED	AN	50,666	-	50,666	-	50,666	-	50,666	-	50,666	-
	2075 BI_XD005 - WFRES: WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED WA	ED	WA	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,385
	2075 BI_XD006 - WFRES: ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED ID	ED	ID	-	-	-	-	-	-	-	-	-	-
	2075 BI_XS011 - WFRES: SUBSTATION SCADA	Elec Distribution 360-373 ED AN	ED	AN	115,196	-	115,196	-	115,196	-	115,196	-	115,196	-
	2075 BI_XT000 - WFRES: FIRE-WEATHER DASHBOARD	Software 303 ED AN	ED	AN	-	-	240,608	-	-	-	-	-	-	-
	2075 BI_XT001 - WFRES: CONFORMING RIGHTS OF WAY	Elec Transmission 350-359 ED AN	ED	AN	-	41,025	41,025	41,025	41,025	41,025	41,025	41,025	41,025	-
	2075 BI_XT002 - WFRES: TRANSMISSION INSPECTION (CONSTRUCTION)	Elec Transmission 350-359 ED AN	ED	AN	-	-	-	-	-	-	-	-	196,920	-
	2075 BI_XT003 - WFRES: TRANSMISSION GRID HARDENING	Elec Transmission 350-359 ED AN	ED	AN	-	-	-	-	1,969,201	-	-	-	-	-
					\$594,185	\$543,518	\$594,184	\$543,518	\$594,185	\$543,518	\$594,185	\$543,518	\$594,184	\$543,529

Washington Electric -2021 Wildfire Additions

Erval	BI_BI Desc	Depreciation category	Service	Jurisdiction	Forecast (including Residual) WA Elec Total
	2075 BI_XD003 - WFRES: FIRE IGNITION TRACKING SYSTEM	Software 303 ED AN	ED	AN	1,733
	2075 BI_XD004 - WFRES: DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373 ED AN	ED	AN	303,997
	2075 BI_XD005 - WFRES: WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED WA	ED	WA	6,519,994
	2075 BI_XD006 - WFRES: ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED ID	ED	ID	-
	2075 BI_XS011 - WFRES: SUBSTATION SCADA	Elec Distribution 360-373 ED AN	ED	AN	691,176
	2075 BI_XT000 - WFRES: FIRE-WEATHER DASHBOARD	Software 303 ED AN	ED	AN	240,608
	2075 BI_XT001 - WFRES: CONFORMING RIGHTS OF WAY	Elec Transmission 350-359 ED AN	ED	AN	328,200
	2075 BI_XT002 - WFRES: TRANSMISSION INSPECTION (CONSTRUCTION)	Elec Transmission 350-359 ED AN	ED	AN	196,920
	2075 BI_XT003 - WFRES: TRANSMISSION GRID HARDENING	Elec Transmission 350-359 ED AN	ED	AN	1,969,201
					10,251,829
					WA WF 2020 PF