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

		October 1, 2021						
		WITH PRESENT RATES					WITH 09.2021 PROPOSED RATES	
Line No.	DESCRIPTION	Actual Per Results Report	Total Restate Adjustments	Restated Results Total (1)	Total Pro Forma Adjustments	Pro Forma 10.2021 Adjusted Total (2)	Proposed Revenues & Related Exp	10.2021 Proposed Total
	a	*b*	*1*	*2*	*c*	*d*	*e*	*f*
	REVENUES							
1	Total General Business	$546,549	($42,695)	$503,854	$25,496	$529,350	$40,155	$569,506
2	Interdepartmental Sales	1,228	-	1,228	-	1,228		1,228
3	Sales for Resale	53,430	(17,144)	36,286	19,404	55,690		55,690
4	Total Sales of Electricity	601,207	(59,839)	541,368	44,900	586,268	40,155	626,424
5	Other Revenue	60,250	(36,552)	23,698	(6,816)	16,882		16,882
6	Total Electric Revenue	661,457	(96,391)	565,066	38,084	603,150	40,155	643,305
	EXPENSES							
	Production and Transmission							
7	Operating Expenses	170,553	(35,399)	135,154	13,106	148,260		148,260
8	Purchased Power	89,083	(14,801)	74,282	(3,499)	70,783		70,783
9	Depreciation/Amortization	32,447	3,557	36,004	3,019	39,023		39,023
10	Regulatory Deferrals/Amortization	(712)	3,332	2,620	(4,403)	(1,783)		(1,783)
11	Taxes	16,489	350	16,839	435	17,274		17,274
12	Total Production & Transmission	307,860	(42,961)	264,899	8,659	273,558	-	273,558
	Distribution							
13	Operating Expenses	26,747	-	26,747	3,805	30,552		30,552
14	Depreciation/Amortization	31,132	(1,421)	29,711	2,871	32,582		32,582
15	Taxes	47,422	(19,041)	28,381	1,183	29,564	1,550	31,114
16	Total Distribution	105,301	(20,462)	84,839	7,859	92,698	1,550	94,248
17	Customer Accounting	9,916	1,415	11,331	619	11,949	134	12,083
18	Customer Service & Information	28,425	(26,827)	1,598	37	1,636		1,636
19	Sales Expenses	-	-	-	-	-		-
	Administrative & General							
20	Operating Expenses	55,880	(491)	55,389	2,803	58,193	80	58,273
21	Depreciation/Amortization	35,595	(348)	35,247	6,312	41,559		41,559
22	Regulatory Deferrals/Amortization	(9,018)	3,914	(5,104)	10,589	5,485		5,485
23	Taxes	-	-	-	-	-		-
24	Total Admin. & General	82,457	3,075	85,532	19,705	105,237	80	105,317
25	Total Electric Expenses	533,959	(85,759)	448,200	36,878	485,078	1,764	486,842
26	OPERATING INCOME BEFORE FIT	127,498	(10,632)	116,866	1,206	118,072	38,391	156,463
	FEDERAL INCOME TAX							
27	Current Accrual	4,963	(1,235)	3,728	253	3,982	8,062	12,044
28	Debt Interest	-	166	166	(950)	(784)		(784)
29	Deferred Income Taxes	7,830	(67)	7,763	(485)	7,278		7,278
30	Amortized Investment Tax Credit	(318)	-	(318)	-	(318)		(318)
31	NET OPERATING INCOME	$115,023	($9,496)	$105,527	$2,386	$107,914	30,329	$138,243
	RATE BASE							
	PLANT IN SERVICE							
32	Intangible	$211,035	($28,146)	$182,889	$53,619	$236,507		$236,507
33	Production	930,160	3,318	933,478	14,786	948,263		948,263
34	Transmission	509,897	17,967	527,864	43,307	571,171		571,171
35	Distribution	1,194,477	(11,636)	1,182,841	71,729	1,254,570		1,254,570
36	General	279,556	(2,684)	276,872	15,658	292,530		292,530
37	Total Plant in Service	3,125,125	(21,181)	3,103,944	199,097	3,303,042	-	3,303,042
	ACCUMULATED DEPRECIATION							
38	Intangible	(57,078)	(881)	(57,959)	(13,916)	(71,875)		(71,875)
39	Production	(382,437)	(8,416)	(390,853)	(23,022)	(413,876)		(413,876)
40	Transmission	(147,016)	(3,771)	(150,787)	3,104	(147,682)		(147,682)
41	Distribution	(358,989)	1,104	(357,885)	6,578	(351,306)		(351,306)
42	General	(92,865)	2,318	(90,547)	9,654	(80,893)		(80,893)
43	Total Accumulated Depreciation	(1,038,385)	(9,646)	(1,048,031)	(17,601)	(1,065,632)	-	(1,065,632)
44	NET PLANT BEFORE DFIT	2,086,740	(30,827)	2,055,913	181,496	2,237,409	-	2,237,409
45	DEFERRED TAXES	(418,971)	2,914	(416,057)	(47,301)	(463,358)		(463,358)
46	NET PLANT AFTER DFIT	1,667,769	(27,913)	1,639,856	134,195	1,774,051	-	1,774,051
47	DEFERRED DEBITS AND CREDITS	(2,096)	(181)	(2,277)	48,123	45,846		45,846
48	WORKING CAPITAL	44,462	(3,752)	40,710	-	40,710		40,710
50	TOTAL RATE BASE	$1,710,135	($31,846)	$1,678,289	$182,318	$1,860,606	$0	$1,860,606
51	RATE OF RETURN	6.73%		6.29%		5.80%		7.43%

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

		October 1, 2021				
		WITH PRESENT RATES			WITH 09.2021 PROPOSED RATES	
Line No.	DESCRIPTION	Actual Per Results Report	Total Adjustments	10.2021 Adjusted Total (1)	Proposed Revenues & Related Exp	10.2021 Proposed Total
	a	*b*	*c*	*d*	*e*	*f*
	REVENUES					
1	Total General Business	$546,549	($17,199)	$529,350	$40,155	$569,506
2	Interdepartmental Sales	1,228	-	1,228		1,228
3	Sales for Resale	53,430	2,260	55,690		55,690
4	Total Sales of Electricity	601,207	(14,939)	586,268	40,155	626,424
5	Other Revenue	60,250	(43,368)	16,882		16,882
6	Total Electric Revenue	661,457	(58,307)	603,150	40,155	643,305
	EXPENSES					
	Production and Transmission					
7	Operating Expenses	170,553	(22,293)	148,260		148,260
8	Purchased Power	89,083	(18,300)	70,783		70,783
9	Depreciation/Amortization	32,447	6,576	39,023		39,023
10	Regulatory Deferrals/Amortization	(712)	(1,071)	(1,783)		(1,783)
11	Taxes	16,489	785	17,274		17,274
12	Total Production & Transmission	307,860	(34,302)	273,558	-	273,558
	Distribution					
13	Operating Expenses	26,747	3,805	30,552		30,552
14	Depreciation/Amortization	31,132	1,450	32,582		32,582
15	Taxes	47,422	(17,858)	29,564	1,550	31,114
16	Total Distribution	105,301	(12,603)	92,698	1,550	94,248
17	Customer Accounting	9,916	2,033	11,949	134	12,083
18	Customer Service & Information	28,425	(26,789)	1,636		1,636
19	Sales Expenses	-	-	-		-
	Administrative & General					
20	Operating Expenses	55,880	2,313	58,193	80	58,273
21	Depreciation/Amortization	35,595	5,964	41,559		41,559
22	Regulatory Deferrals/Amortization	(9,018)	14,503	5,485		5,485
23	Taxes	-	-	-		-
24	Total Admin. & General	82,457	22,780	105,237	80	105,317
25	Total Electric Expenses	533,959	(48,881)	485,078	1,764	486,842
26	OPERATING INCOME BEFORE FIT	127,498	(9,426)	118,072	38,391	156,463
	FEDERAL INCOME TAX					
27	Current Accrual	4,963	(981)	3,982	8,062	12,044
28	Debt Interest	-	(784)	(784)		(784)
29	Deferred Income Taxes	7,830	(552)	7,278		7,278
30	Amortized Investment Tax Credit	(318)	-	(318)		(318)
31	NET OPERATING INCOME	$115,023	($7,109)	$107,914	30,329	$138,243
	RATE BASE					
	PLANT IN SERVICE					
32	Intangible	$211,035	$25,472	$236,507		$236,507
33	Production	930,160	18,103	948,263		948,263
34	Transmission	509,897	61,274	571,171		571,171
35	Distribution	1,194,477	60,093	1,254,570		1,254,570
36	General	279,556	12,974	292,530		292,530
37	Total Plant in Service	3,125,125	177,917	3,303,042	-	3,303,042
	ACCUMULATED DEPRECIATION					
38	Intangible	(57,078)	(14,797)	(71,875)		(71,875)
39	Production	(382,437)	(31,439)	(413,876)		(413,876)
40	Transmission	(147,016)	(666)	(147,682)		(147,682)
41	Distribution	(358,989)	7,683	(351,306)		(351,306)
42	General	(92,865)	11,972	(80,893)		(80,893)
43	Total Accumulated Depreciation	(1,038,385)	(27,247)	(1,065,632)	-	(1,065,632)

44	NET PLANT BEFORE DFIT	2,086,740	150,669	2,237,409	-	2,237,409
45	DEFERRED TAXES	(418,971)	(44,387)	(463,358)		(463,358)
46	NET PLANT AFTER DFIT	1,667,769	106,282	1,774,051	-	1,774,051
47	DEFERRED DEBITS AND CREDITS	(2,096)	47,942	45,846		45,846
48	WORKING CAPITAL	44,462	(3,752)	40,710		40,710
50	TOTAL RATE BASE	$1,710,135	$150,471	$1,860,606	$0	$1,860,606
51	RATE OF RETURN	6.73%		5.80%		7.43%

AVISTA UTILITIES
CALCULATION OF REQUESTED GENERAL REVENUE REQUIREMENT
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2019

Line No.	Description	Requested Base Rate Change 10/1/2021 (000's of Dollars)	Tariff Schedule 76	Overall Bill Impact
1	Pro Forma Rate Base	$ 1,860,606		
2	Proposed Rate of Return	7.43%		
3	Net Operating Income Requirement	$138,243		
4	Pro Forma Net Operating Income	107,914		
5	Net Operating Income Deficiency	$30,329		
6	Conversion Factor	0.755294		
7	Revenue Requirement	**$40,155**	$ (40,155)	**$ -**
8	Total General Business Revenues	$530,578		
9	Percentage Revenue Increase	**7.57%**	-7.57%	**0.0%**
10	Total Billed General Business Revenues	$530,123		
11	Percentage Revenue Increase	**7.57%**	-7.95%	**0.0%**

AVISTA UTILITIES
PROPOSED COST OF CAPITAL
WASHINGTON ELECTRIC

Proposed Capital Structure

Component	Capital Structure	Cost	Weighted Cost
Debt	50.0%	**4.97%**	2.48%
Common	50.0%	**9.90%**	4.95%
Total	100.00%		7.43%

AVISTA UTILITIES
REVENUE CONVERSION FACTOR
WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2019

Line No.	Description	*Factor*
1	**Revenues**	*1.000000*
	Expense:	
2	Uncollectibles	*0.003326*
3	Commission Fees	*0.002000*
4	Washington Excise Tax	*0.038605*
6	Total Expense	*0.043931*
7	Net Operating Income Before FIT	*0.956069*
8	Federal Income Tax @ 21%	*0.200774*
9	**REVENUE CONVERSION FACTOR**	*0.755294*

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	105,527	1,678,289	**6.29%**
Pro Forma Adjustments					
3.00P	E-PPS	Pro Forma Power Supply	13,453	-	
3.00T	E-PTRAN	Pro Forma Transmission Revenue/Expense	873	$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	107,914	1,860,606	**5.80%**
Other	CF WA Elec	Conversion Factor			
INFORMATIONAL ONLY					
4.00T	E-Tax	Strategic Tax DFIT Tariff	31,643	$17,681	
		After Tariff # Strategic Tax Return	139,556	1,878,287	**7.43%**

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

All Direct Bref adjustment supporting files were provided as Exh. EMA-5 -see tab "Adj Cins to Exh. EMA-5 & EMA-11"

RESTATEMENT ADJUSTMENTS

Updated Adjustment on Rebuttal supporting files provided as Exh. EMA-11, copies of DR responses provided as Exh. EMA-10.

Updated Adjustment on Rebuttal supporting files provided as Exh. EMA-11 -See tab "Adj Cins to Exh. EMA-5 & EMA-11"

Staff 156 / EIM Benefits Agreed to per Settlement

PRO FORMA ADJUSTMENTS

Line No.	DESCRIPTION	Actual Results	Staff-059 Supplemental Eng Fees	Staff-059 Supplemental Injuries and Damages	Staff-059 Supplemental FIT/ADFIT Expense	Staff-059 Supplemental Office Space Charges to Non-Utility	Staff-059 Supplemental Excise Taxes	Staff-059 Supplemental Net Gains & Losses	Staff-059 Supplemental Loss on Gas/Electric Sales	Staff-059 Supplemental Weather Normalization	Staff-059 Supplemental Eliminate Adder Schedules	Staff-059 Supplemental Misc. Expense	Staff-059 Supplemental Interest on Customer Deposits	Staff-059 Supplemental Debt Cost Adjustment	Staff-059 Supplemental Eliminate EEM	Staff-059 Supplemental Net Power Settlement	Staff-059 Supplemental Normalize CS2/Colstrip Major Maint	Staff-059 Supplemental Authorized Power Supply	Staff-059 AMA to EOP Rate Base to EOP	Restated TOTAL	Bench Request 2 Agreed to per Settlement Update PS and Trans with 60-Day Update on or before 08.01.2021 PF Power Sup	Bench Request 2 Agreed to per Settlement Update PS and Trans with 60-Day Update on or before 08.01.2021 PF Transmission	Staff 156 / EIM Benefits Agreed to per Settlement PF Rev Norm	Staff-061 Supplemental PC 115 Benefits	Staff-044 Supplemental Insurance Expense	Staff 157 PF Rev Norm	Staff-049 Supplemental PF Property Tax	Bench Request 2 Agreed to per Settlement For Free as Filed	Staff-107 Supplemental 3 2020 Cap Centsr	Staff-107 Supplemental 3 2020 Cap Lo	Staff-107 Supplemental 3 2020 Cap Prog.	Staff-107 Supplemental 3 2020 Cap Mandat	Staff-107 Supplemental 3 2020 Cap Short	Staff-107 Supplemental 3 PF AMI	Staff-107 Supplemental 3 PF Wildfire	Staff-107 Supplemental 3 and BR1c Prov Wildfire	Bench Request 2 Agreed to per Settlement EIM Capital and Expense to Base Rates (originally in Adj) Staff-107 Supplemental 3 and BR1c PF EIM	Staff-107 Supplemental 3 and BR1c Prov EIM	Staff-107 Supplemental 3 and BR1c PF Colstrip	Staff-107 Supplemental 3 and BR1c PF & Prov Colstrip	Staff 125	Reflects Filed 2019 Tax Return 2019ADFIT	Base Pro Forma Total
	Adjustment Number	1.00	2.01	2.02	2.03	2.04	2.05	2.06	2.07	2.08	2.09	2.10	2.11	2.12	2.13	2.14	2.15	2.16	2.17	2.18	2.19	R-TOT	3.00P	3.00T	3.01	3.02	3.03	3	3.05	3.06	3.07	3.08	3.09	3.10	3.11	3.12	3.13	3.14	3.15	3.16	3.17PF	3.17PV	3.18PF	3.18PV	3.19PF	3.19PV	3.20	3.21	PF-SubTtl
	Workpaper Reference	E-BOO	E-ADIT	E-DDC	E-WC	E-AMI	E-RBO	E-RPT	E-LE	E-RE	E-UD	E-FIT	E-OSC	E-RET	E-NGL	E-SR	E-WNN	E-NPS	E-PMM	E-APS	E-EOP19		E-PPS	E-PTRANS	E-PREV	E-PMAX	E-PIEE	E-PCAPI	E-CAP2	E-CAP3	E-CAP4	E-CAP5	E-AMI	E-WF	E-WFp	E-PEIM	E-PEIMp	E-PCOL	E-PCOLp	E-PMM	E-RDFIT	
	REVENUES																																								
1	Total General Business	$546,549	$0	$0	$0	$0	($10,071)	$0	$0	$0	$0	$0	$0	$0	$0	($3,036)	($21,727)	$0	$0	$0	$1,740	$0	$0	$0	$581,054	$0	$0	$25,496	$0	$0	0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$529,359
2	Intersdepartmental Sales	1,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		1,228								0																	1,228
3	Sales for Resale	55,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(17,144)	-		38,286	15,456	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	55,686
4	Total Sales of Electricity	660,207	-	-	-	-	(18,871)	-	-	-	-	-	-	-	-	(18,836)	(21,727)	-	-	(17,144)	1,740		541,368	15,456	-	25,496	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	596,588
5	Other Revenue	60,250	-	-	-	-	(11,939)	-	-	-	-	-	-	-	-	2,883	(213)	-	-	(39,208)	-		23,958	3,133	9058	(10,608)	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,882
6	Total Electric Revenue	660,457	-	-	-	-	(18,805)	-	-	-	-	-	-	-	-	(953)	(21,940)	-	-	(56,352)	1,740		565,066	22,537	658	14,888	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	683,158
	EXPENSES																																								
	Production and Transmission																																								
7	Operating Expenses	170,553	-	$	-	-	-	-	-	-	-	-	-	-	-	-	-	300	(5)	(926)	(35,686)	913	135,154	9,006	(447)	-	231	-	1,169	-	427	-	-	-	-	-	-	-	-	-	995	1,691	-	-	33		146,260
8	Purchased Power	89,983	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(14,801)	-	-	74,182	(5,499)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,783
9	Depreciation/Amortization	32,447	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	3,557		36,004	-	-	-	-	-	202	193	531	-	-	-	-	-	-	-	-	-	47	3	117	-	1,047	879	-	-	39,023
10	Regulatory Amortization	(712)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,332	-	-	-	-		2,620	-	-	(1,800)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,534)	-	-	(1,780)
11	Taxes	16,489	-	-	-	-	-	350	-	-	-	-	-	-	-	-	-	-	-	-	-		16,839	-	-	-	-	-	-	-	-	-	435	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,274
12	Total Production & Transmission	307,860	-	5	-	-	-	350	-	-	-	-	3,332	-	-	-	-	300	(5)	(926)	(50,487)	4,470	264,899	3,508	(447)	-	(1,630)	-	1,169	-	427	-	435	-	-	202	193	531	-	-	1,042	5	1,808	-	(1,487)	879	33	-	273,558
	Distribution																																								
13	Operating Expenses	26,747	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,747	-	-	-	-	-	713	-	268	-	-	-	-	-	(206)	-	-	-	3,030	-	-	-	-	-	-	-	30,552
14	Depreciation/Amortization	31,132	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,363)	29,711	-	-	-	-	-	-	-	-	-	-	-	-	47	178	155	-	1,870	177	39	5	-	-	-	-	-	32,582
	Regulatory Amortization	0																																							
15	Taxes	47,422	-	-	-	-	(18,805)	650	-	-	-	-	34	-	-	(148)	(839)	-	-	67	-	-	28,381	-	-	984	-	-	0	-	-	-	199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,564
16	Total Distribution	105,301	-	-	-	-	(18,805)	650	-	-	-	-	34	(58)	-	(148)	(839)	-	-	67	-	(1,363)	84,839	-	-	984	-	-	713	-	268	-	199	-	-	47	372	155	-	1,870	3,207	39	5	-	-	-	-	-	92,698
17	Customer Accounting	9,916	-	52	-	-	-	-	1,437	-	-	-	-	-	-	(13)	(72)	-	-	11	-	-	11,331	-	-	85	-	-	325	-	332	-	-	97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,949
18	Customer Service & Information	28,425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(26,835)	8	-	-	-	-	1,598	-	-	-	-	-	25	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,636
19	Sales Expenses	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Administrative & General																																								
20	Operating Expenses	55,880	-	-	-	-	-	-	-	37	51	-	(52)	-	-	(8)	(43)	(1,232)	753	-	3	-	-	-	55,389	-	-	51	-	1,045	(318)	391	2,456	2,013	-	-	-	-	-	-	(2,834)	-	-	-	-	-	-	-	58,193
21	Depreciation/Amortization	35,595	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(340)	35,247	-	-	-	-	-	-	-	-	-	-	-	-	2,042	(11)	283	(17)	1,922	456	48	-	768	820	-	-	-	41,559
22	Regulatory Debenals/Amortization	(9,018)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,914	-	-	-	-	-	(5,104)	-	-	-	(778.87)	-	0	-	-	-	-	-	-	-	-	-	-	-	16,133	-	-	-	-	-	-	-	5,485
23	Taxes	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Admin. & General	82,457	-	-	-	-	-	-	-	37	51	-	(52)	-	-	(8)	3,871	(1,232)	753	-	3	-	(340)	85,532	-	-	51	(779)	-	1,045	(318)	391	2,456	2,013	-	1,235	2,042	(11)	283	(17)	1,922	7,756	48	-	768	820	-	-	-	105,237
25	Total Electric Expenses	533,959	-	57	-	-	(18,805)	1,001	1,437	37	51	-	(52)	34	(58)	(169)	(20,543)	(1,224)	753	-	381	(5)	(926)	(50,487)	2,759	**440,200**	5,508	(447)	1,120	(2,417)	-	3,267	(318)	1,220	2,456	2,013	634	1,332	2,042	238	848	669	1,922	9,626	4,298	44	2,580	820	(1,487)	879	33	-	**485,078**
26	OPERATING INCOME BEFORE FIT	127,498	-	(57)	-	-	(88)	(1,001)	(1,437)	(37)	(51)	-	52	(34)	58	(784)	(1,397)	1,224	(753)	-	1,359	5	926	(5,861)	(2,759)	**116,866**	17,030	1,105	13,768	2,417	-	(3,267)	318	(1,220)	(2,456)	(2,013)	(634)	(1,332)	(2,042)	(238)	(848)	(669)	(1,922)	(9,626)	(4,298)	(44)	(2,580)	(820)	(1,487)	(879)	(33)	-	**118,872**
	FEDERAL INCOME TAX																																								
27	Current Accrual	4,963	-	(12)	-	-	(17)	(210)	(302)	(8)	(11)	1	11	(7)	12	(165)	(293)	257	(158)	934	348	1	195	(1,232)	(579)	**3,728**	3,576	232	2,891	508	-	(686)	67	(256)	(516)	(423)	(133)	(280)	(429)	(50)	(178)	(140)	(404)	(2,021)	(903)	(9)	(542)	(172)	312	(185)	(7)	-	**3,982**
28	Debt Interest	0	(0)	(0)	20	251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(105)	-	**166**	-	-	-	-	4	-	0	-	-	-	-	-	166	(54)	(94)	(247)	(192)	(53)	(458)	(49)	(9)	(45)	(20)	112	(5)	-	159	**(786)**
29	Deferred Income Taxes	7,830	-	-	-	-	-	-	-	-	-	(4)	-	-	-	-	-	-	-	(93)	-	-	-	-	**7,763**	-	-	-	-	-	(485)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**7,278**
30	Amortized ITC - Noxon	(318)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**(318)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**(318)**
31	NET OPERATING INCOME	$115,623	$0	($45)	($20)	($251)	($63)	($791)	($1,135)	($30)	($40)	$3	$41	($27)	$46	($619)	($1,104)	$967	(595)	(934)	1,074	$4	732	($4,633)	($2,075)	**105,527**	13,453	873	10,877	$1,905	$485	($2,581)	$251	($964)	(1,940)	($1,596)	($501)	(1,052)	(1,559)	($95)	($423)	($337)	($1,465)	($7,148)	($3,346)	($25)	(1,993)	(628)	1,063	(689)	(26)	(159)	**107,914**
	RATE BASE																																								
	PLANT IN SERVICE																																								
32	Intangible	211,035	$0	$0	$0	($30,225)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	2,079	**$182,889**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,504	$0	$ 649	$41	$6,445	$29,982	$243	-	3,656	4,099	$0	-	$0	-	**$236,387**
33	Production	930,160	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,318	**933,478**	-	-	-	-	-	-	0	-	-	-	-	-	1,704	1,831	3,150	-	-	-	-	3,637	-	4,806	1,657	-	-	-	**948,263**
34	Transmission	500,897	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,967	**527,864**	-	-	-	-	-	-	0	-	-	-	-	-	7,977	6,737	24,579	-	-	-	2,264	2,248	1,503	-	-	-	-	**571,171**
35	Distribution	1,194,477	-	-	-	(19,146)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,510	**1,182,841**	-	-	-	-	-	-	0	-	-	-	-	-	1,761	21,415	5,735	-	33,814	7,244	1,571	187	-	-	-	-	**1,254,570**
36	General	278,556	-	-	-	(8,267)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,653	**276,872**	-	-	-	-	-	-	0	-	-	-	-	-	(9)	805	1,493	(71)	(140)	11,782	-	-	828	-	-	-	-	**292,530**
37	Total Plant in Service	3,125,125	-	-	-	(57,668)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,487	**3,103,944**	-	-	-	-	-	-	0	-	-	-	-	-	8,495	12,307	32,036	31,433	6,305	76,578	9,752	1,818	9,810	4,099	4,806	1,657	-	-	**3,303,042**
	ACCUMULATED DEPRECIATION/AMORT																														0																			
38	Intangible	(57,078)	-	-	-	4,432	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,314)	**(57,959)**	-	-	-	-	-	-	0	-	-	-	-	-	1,866	-	190	8	1,310	(16,280)	(42)	-	(752)	(215)	-	-	-	-	**(71,875)**
39	Production	(382,427)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,416)	**(390,853)**	-	-	-	-	-	-	0	-	-	-	-	-	-	1,332	129	263	-	-	-	(92)	(50)	-	(24,173)	(481)	-	-	**(415,876)**
40	Transmission	(147,016)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,771)	**(150,787)**	-	-	-	-	-	-	0	-	-	-	-	-	-	617	536	2,619	-	-	-	(34)	(2)	(30)	-	-	-	-	**(147,465)**
41	Distribution	(350,989)	-	-	-	546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	558	**(357,885)**	-	-	-	-	-	-	0	-	-	-	-	-	-	841	10,046	2,715	-	(5,832)	(372)	(17)	(6)	-	-	-	-	**(356,506)**
42	General	(92,865)	-	-	-	1,206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,118	**(90,547)**	-	-	-	-	-	-	0	-	-	-	-	-	150	3,428	6,482	1,575	2,773	(4,707)	-	-	(27)	-	-	-	-	**(88,885)**
43	Total Accumulated Depreciation	(1,030,365)	-	-	-	6,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(15,824)	**(1,040,031)**	-	-	-	-	-	-	0	-	-	-	-	-	2,016	6,218	17,392	6,580	4,083	(27,818)	(249)	(74)	(959)	(215)	(24,173)	(481)	-	-	**(1,065,632)**
44	Net Plant	2,086,740	-	-	-	(51,490)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,663	**2,055,913**	-	-	-	-	-	-	0	-	-	-	-	-	10,511	18,525	49,428	38,013	10,388	48,760	9,503	1,800	8,874	3,884	(19,367)	1,177	-	-	**2,237,409**
45	DEFERRED TAXES	(418,971)	47	-	-	1,386	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(517)	**(416,057)**	-	-	-	-	-	-	0	-	-	-	-	-	(232)	(520)	(1,949)	(1,187)	(298)	(14,138)	(97)	(15)	(140)	(53)	2,148	(219)	-	(30,542)	**(463,358)**
46	Net Plant After DFIT	1,667,769	47	-	-	(49,104)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,146	**1,639,856**	-	-	-	-	-	-	0	-	-	-	-	-	10,279	18,005	47,479	36,826	10,180	34,430	9,406	1,779	8,734	3,831	(17,182)	957	-	(30,542)	**1,774,493**
47	DEFERRED DEBITS AND CREDITS & OTHER	(2,096)	-	2	-	(182)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**(2,277)**	-	-	-	-	(766)	-	0	-	-	-	-	-	-	-	-	-	-	53,155	-	-	-	-	(4,266)	-	-	**45,848**
48	WORKING CAPITAL	44,822	-	(3,752)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**40,716**	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	**40,716**
49	TOTAL RATE BASE	1,710,135	$47	$1	($3,752)	($48,288)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	20,146	**$1,678,289**	$0	$0	$0	$0	(766)	-	0	$0	$0	$0	$0	$0	$10,279	$18,005	$47,479	$36,826	$10,180	$87,585	$9,406	$1,779	$8,726	$3,851	($21,449)	$957	$0	($30,542)	**$1,868,606**
50	RATE OF RETURN	6.73%																																																
51	REVENUE REQUIREMENT	15,941	4	60	(343)	(4,417)	84	1,047	1,503	39	53	(4)	(54)	36	(61)	820	1,461	(1,280)	788	1,237	(1,422)	(5)	(969)	6,134	4,729	(1) 25,380	(17,812)	(1,156)	(14,401)	(2,598)	(642)	3,417	(333)	1,276	2,569	2,105	663	1,393	3,076	1,896	5,230	4,068	2,942	18,080	5,356	208	3,497	1,210	(3,518)	1,007	35	(2,796)	**40,155**

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

Line No.	DESCRIPTION		PER RESULTS OF OPERATIONS REPORTS **ELECTRIC** System	Washington	Idaho
	REVENUES				
1	Total General Business		$546,549	$546,549	$0
2	Interdepartmental Sales		1,228	1,228	0
3	Sales For Resale		53,430	53,430	0
4	Total Sales of Electricity		601,207	601,207	0
5	Other Revenue		60,250	60,250	0
6	Total Electric Revenue		661,457	661,457	0
	EXPENSES				
	Production and Transmission				
7	Operating Expenses		170,553	170,553	0
8	Purchased Power		89,083	89,083	0
9	Depreciation/Amortization		32,447	32,447	0
10	Regulatory Deferrals/Amortization		(712)	(712)	0
11	Taxes		16,489	16,489	0
12	Total Production & Transmission		307,860	307,860	0
	Distribution				
13	Operating Expenses		26,747	26,747	0
14	Depreciation/Amortization		31,132	31,132	0
	Regulatory Amortization				
15	Taxes		47,422	47,422	0
16	Total Distribution		105,301	105,301	0
17	Customer Accounting		9,916	9,916	0
18	Customer Service & Information		28,425	28,425	0
19	Sales Expenses		0	0	0
	Administrative & General				
20	Operating Expenses		55,880	55,880	0
21	Depreciation/Amortization		35,595	35,595	0
22	Regulatory Deferrals/Amortization		(9,018)	(9,018)	0
23	Taxes		0	0	0
24	Total Admin. & General		82,457	82,457	0
25	Total Electric Expenses		533,959	533,959	0
26	Operating Income before FIT		127,498	127,498	0
	Federal Income Taxes				
27	Current Accrual	21.0%	4,963	4,963	0
28	Debt Interest				
29	Deferred Income Taxes		7,830	7,830	0
30	Amortized ITC		(318)	(318)	0
31	NET OPERATING INCOME		$115,023	$115,023	$0
	RATE BASE				
	PLANT IN SERVICE				
32	Intangible		$211,035	$211,035	$0
33	Production		930,160	930,160	0
34	Transmission		509,897	509,897	0
35	Distribution		1,194,477	1,194,477	0
36	General		279,556	279,556	0
37	Total Plant in Service		3,125,125	3,125,125	0
	ACCUMULATED DEPRECIATION/AMORTIZATION				

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

Line No.	DESCRIPTION	PER RESULTS OF OPERATIONS REPORTS **ELECTRIC** System	Washington	Idaho
38	Intangible	(57,078)	(57,078)	0
39	Production	(382,437)	(382,437)	0
40	Transmission	(147,016)	(147,016)	0
41	Distribution	(358,989)	(358,989)	0
42	General	(92,865)	(92,865)	0
43	Total Accumulated Depreciation	(1,038,385)	(1,038,385)	0
45	DFIT	(418,971)	(418,971)	0
46	NET PLANT AFTER DFIT	1,667,769	1,667,769	0
47	DEFERRED DEBITS AND CREDITS	(2,096)	(2,096)	0
48	WORKING CAPITAL	44,462	44,462	0
49	TOTAL RATE BASE	$1,710,135	$1,710,135	$0

AVISTA UTILITIES
Electric Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2019

		Alloc Basis	Electric System	Washington	Idaho
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	(11,241,199)	(7,378,723)	(3,862,476)
	Production	1	(186,628,370)	(122,502,862)	(64,125,508)
	Transmission	1	(102,249,587)	(67,116,629)	(35,132,958)
	Distribution	10	(237,335,119)	(162,648,130)	(74,686,989)
	General Utility (Direct)	13	(14,980,069)	(10,276,028)	(4,704,041)
General/Intangible	CD AA	4	(62,036,201)	(42,922,227)	(19,113,974)
General/Intangible	CD AN	4	(608,496)	(421,012)	(187,484)
Subtotal			(615,079,041)	(413,265,612)	(201,813,429)
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(6,412,936)	(4,209,451)	(2,203,485)
CDA Lake Settlement-Costs		1	252,672	165,854	86,818
Subtotal			(6,160,264)	(4,043,597)	(2,116,667)
Total Plant DFIT			(621,239,305)	(417,309,209)	(203,930,096)
ADFIT-Plant - AFUDC Equity		4	(1,035,188)	(716,236)	(318,952)
Colstrip PCB - Elec		1	89,511	58,755	30,756
AFUDC - CWIP Intangibles		4	(159,201)	(110,149)	(49,051)
FMB & MTN Redeemed		12	(1,257,247)	(846,593)	(410,655)
Total Other Deferred FIT			(2,362,125)	(1,614,223)	(747,902)
Total Deferred FIT		J	**(623,601,430)**	(418,923,432)	(204,677,998)
				L	
Amount per ROO at 12/31/2019 AMA			(620,628,718)	**(418,970,869)**	**(201,657,849)**
Adjustment			(2,972,712)	**47,437**	(3,020,149)
Allocation Notes:					
Production/Transmission		1	100.000%	65.640%	34.360%
Jurisdictional four-factor		4	100.000%	69.189%	30.811%
Net electric distribution plant - AMA		10	100.000%	68.531%	31.469%
Net electric plant - AMA		12	100.000%	67.337%	32.663%
Net electric general plant - AMA		13	100.000%	68.598%	31.402%
Direct		D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A
Source of Allocation Factors: Results of Operations Report E-PLT-12A

Adjustment No. _____

Workpaper Ref. Def Deb&Cred 1.02

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2019

		Rate Base				Expense				
Description	APL Reference	Normalized Balance	Balance Per Results	Adjustment	UE-110876 Treatment	Normalized Expense	Expense Per Results	Adjustment	Exp Acct	
Colstrip 3 AFUDC Elimination Reallocation	2	(65,332)	(65,332)	0	Test Year	(152,192)	(152,192)	-	Steam Depre	P/T Depr
Colstrip Common AFUDC	2	79,357	79,357	0	Test Year	31,743	31,743	(0)	406100	P/T Amort
Kettle Falls Disallowance-no work paper	3	-	-	-	Test Year	(5,609)	(5,609)	-	407403	P/T Amort
Settlement Exchange Power	4	446,336	446,336	0	Rate Year	1,633,354	1,632,961	393	405930	P/T Amort
CDA Lake Settlement	5	170,246	170,244	2	Rate Year	152,118	152,118	0	407382	P/T Amort
CDA/SRR CDR Fund	6	15,676	15,676	(0)	Rate Year	11,065	11,065	0	407324	P/T Amort
Spokane River Deferral	7	81,632	81,643	(11)	Rate Year	72,940	72,939	1	407322	P/T Amort
SRR PM&E Deferral	8	51,835	51,821	14	Rate Year	46,316	46,316	(0)	537000	P/T O&M
Montana Riverbed Settlement	9	-	-	-	N/A	3,271,207	3,265,875	5,332		
Customer Advances	10	(938,973)	(940,445)	1,472	Test Year	-	-	-		
Customer Deposits	11	(1,998,575)	(1,998,549)	(26)	Test Year	51,363	-	51,363	905000	Cust Acctg
Sub-Total Deferred Debits and Credits		(2,157,798)	(2,159,249)	1,451		5,112,306	5,055,216	57,090		

Working Capital	44,462,479
AFUDC	2,306,382
AMI Deferral	(2,243,369)
E-APL-12A Check total	**42,366,243**

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2
P/T Amortization Expenses per Results are shown on Workpaper Ref. E-DDC-3

P/T O&M Adjustment		5,332	
P/T Deprec Adjustment		-	No FIT on Colstrip AFUDC Elim R
Customer Accounting		51,363	
Gen O&M Adjustment		-	
Total Expense Adjustment		56,695	
FIT Expense	21%	(11,906)	
Adjust FIT	21%	-	Automatically Calculated on Tot
Total Tax Expense Adjustment		(11,906)	Eliminates FIT on Colstrip AFUD(

Prep by: _____ 1st Review:_____

Date: 12/9/2021 Mgr. Review:_____

Avista Corp

Working Capital - Proposed Allocation

PER G/L

Total Non-Operating Working Capital (from ISWC) **9,643,580**

ocation Factor	**Allocation Factor**																					
Note	**Svc.Jur**	**Total**	**Non-Operating**	**Operating**	**Electric**	**Gas-North**	**Gas-South**	**ED-WA**	**ED-ID**	**GD-WA**	**GD-ID**	**GD-OR**	**ED-WA**	**ED-ID**	**GD-WA**	**GD-ID**	**GD-OR**	**ED-WA**	**ED-ID**	**GD-WA**	**GD-ID**	**GD-OR**
1	ED.AN	42,945,822	(4,775,575)	38,170,247	100.00%			65.64%	34.36%				65.64%	34.36%	0.00%	0.00%	0.00%	25,054,950	13,115,297	0	0	0
	ED.ID	0	0	0	100.00%				100.00%				0.00%	100.00%	0.00%	0.00%	0.00%	0	0	0	0	0
	GD.AN	0	0	0		100.00%				68.68%	31.32%		0.00%	0.00%	68.68%	31.32%	0.00%	0	0	0	0	0
	GD.ID	11,469	(1,275)	10,194		100.00%					100.00%		0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	10,194	0
	GD.OR	2,101,164	(233,649)	1,867,515			100.00%					100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	1,867,515
	GD.WA	27,154	(3,020)	24,135		100.00%				100.00%			0.00%	0.00%	100.00%	0.00%	0.00%	0	0	24,135	0	0
1 Total		**45,085,610**	**(5,013,520)**	**40,072,090**														**25,054,950**	**13,115,297**	**24,135**	**10,194**	**1,867,515**
2	CD.AA	(25,666,164)	2,854,077	(22,812,087)	52.20%	33.92%	13.88%	65.50%	34.50%	66.16%	33.84%	100.00%	34.19%	18.01%	22.44%	11.48%	13.88%	(7,799,623)	(4,108,776)	(5,119,671)	(2,618,137)	(3,165,880)
	CD.ID	3,690	(410)	3,280	60.61%	39.39%			100.00%		100.00%		0.00%	60.61%	0.00%	39.39%	0.00%	0	1,988	0	1,292	0
	CD.WA	(615,618)	68,457	(547,161)	60.61%	39.39%		100.00%		100.00%			60.61%	0.00%	39.39%	0.00%	0.00%	(331,658)	0	(215,504)	0	0
	ED.AN	(61,172)	6,802	(54,370)	100.00%			65.50%	34.50%				65.50%	34.50%	0.00%	0.00%	0.00%	(35,610)	(18,759)	0	0	0
	ED.ID	3,923,406	(436,283)	3,487,123	100.00%				100.00%				0.00%	100.00%	0.00%	0.00%	0.00%	0	3,487,123	0	0	0
	ED.WA	12,925,191	(1,437,281)	11,487,910	100.00%			100.00%					100.00%	0.00%	0.00%	0.00%	0.00%	11,487,910	0	0	0	0
	GD.AA	0	0	0		70.97%	29.03%			66.16%	33.84%	100.00%	0.00%	0.00%	46.95%	24.01%	29.03%	0	0	0	0	0
	GD.AN	(10,748)	1,195	(9,553)		100.00%				66.16%	33.84%		0.00%	0.00%	66.16%	33.84%	0.00%	0	0	(6,321)	(3,232)	0
	GD.ID	716,888	(79,718)	637,170		100.00%					100.00%		0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	637,170	0
	GD.WA	2,535,193	(281,913)	2,253,280		100.00%				100.00%			0.00%	0.00%	100.00%	0.00%	0.00%	0	0	2,253,280	0	0
2 Total		**(6,249,333)**	**694,926**	**(5,554,407)**														**3,321,019**	**(638,424)**	**(3,088,215)**	**(1,982,908)**	**(3,165,880)**
4	CD.AA	85,488,249	(9,506,293)	75,981,956	70.58%	20.51%	8.91%	69.19%	30.81%	72.59%	27.41%	100.00%	48.83%	21.75%	14.89%	5.62%	8.91%	37,103,670	16,522,875	11,314,475	4,271,704	6,769,232
	CD.AN	(57,560)	6,401	(51,160)	77.87%	22.13%		69.19%	30.81%	72.59%	27.41%		53.88%	23.99%	16.06%	6.06%	0.00%	(27,565)	(12,275)	(8,218)	(3,102)	0
	CD.ID	(14,585)	1,622	(12,963)	77.87%	22.13%			100.00%		100.00%		0.00%	77.87%	0.00%	22.13%	0.00%	0	(10,094)	0	(2,868)	0
	CD.WA	(1,015,731)	112,949	(902,782)	77.87%	22.13%		100.00%		100.00%			77.87%	0.00%	22.13%	0.00%	0.00%	(703,023)	0	(199,759)	0	0
	ED.AN	(11,741,061)	1,305,606	(10,435,455)	100.00%			69.19%	30.81%				69.19%	30.81%	0.00%	0.00%	0.00%	(7,220,187)	(3,215,268)	0	0	0
	ED.ID	2,610,015	(290,234)	2,319,781	100.00%				100.00%				0.00%	100.00%	0.00%	0.00%	0.00%	0	2,319,781	0	0	0
	ED.MT	2,901	(323)	2,579	100.00%			69.19%	30.81%				69.19%	30.81%	0.00%	0.00%	0.00%	1,784	794	0	0	0
	ED.WA	7,423,755	(825,522)	6,598,233	100.00%			100.00%					100.00%	0.00%	0.00%	0.00%	0.00%	6,598,233	0	0	0	0
	GD.AA	2,114,516	(235,134)	1,879,382		69.78%	30.22%			72.59%	27.41%	100.00%	0.00%	0.00%	50.65%	19.12%	30.22%	0	0	951,954	359,404	568,024
	GD.AN	(3,810,693)	423,749	(3,386,944)		100.00%				72.59%	27.41%		0.00%	0.00%	72.59%	27.41%	0.00%	0	0	(2,458,684)	(928,260)	0
	GD.ID	1,443,542	(160,522)	1,283,020		100.00%					100.00%		0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	1,283,020	0
	GD.WA	1,169,947	(130,098)	1,039,849		100.00%				100.00%			0.00%	0.00%	100.00%	0.00%	0.00%	0	0	1,039,849	0	0
4 Total		**83,613,294**	**(9,297,798)**	**74,315,496**														**35,752,912**	**15,605,813**	**10,639,617**	**4,979,897**	**7,337,257**
					ED.AN	ED.ID	ED.WA															
20	ED.ID	(5,122,010)	569,568	(4,552,443)	0.00%	100.00%		65.64%	34.36%				0.00%	100.00%	0.00%	0.00%	0.00%	0	(4,552,443)	0	0	0
	ED.MT	(7,425,448)	825,710	(6,599,738)	100.00%			65.64%	34.36%				65.64%	34.36%	0.00%	0.00%	0.00%	(4,332,068)	(2,267,670)	0	0	0
	ED.OR	423,586	(47,103)	376,483	100.00%			65.64%	34.36%				65.64%	34.36%	0.00%	0.00%	0.00%	247,124	129,360	0	0	0
	ED.WA	(17,530,894)	1,949,435	(15,581,458)	0.00%		100.00%	65.64%	34.36%				100.00%	0.00%	0.00%	0.00%	0.00%	(15,581,458)	0	0	0	0
	GD.ID	(1,447,141)	160,922	(1,286,219)		100.00%					100.00%		0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,286,219)	0
	GD.OR	(32,900)	3,658	(29,241)			100.00%					100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	(29,241)
	GD.WA	(4,591,927)	510,622	(4,081,305)		100.00%				100.00%			0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(4,081,305)	0	0
20 Total		**(35,726,733)**	**3,972,813**	**(31,753,921)**														**(19,666,403)**	**(6,690,753)**	**(4,081,305)**	**(1,286,219)**	**(29,241)**
Grand Total		**86,722,838**	**(9,643,580)**	**77,079,259**														**44,462,479**	**21,391,933**	**3,494,232**	**1,720,965**	**6,009,650**
													Adjustment for Special Deposits that earn interest					**(3,752,470)**		**(1,144,287)**		
													Working Capital - Filed					40,710,009	21,391,933	2,349,945	1,720,965	6,009,650
													Adjustment					-	-	-	-	-

	WA Electric				
PER G/L	Plant Cost	Plant A/D	Plant ADFIT	Reg Asset-AFUDC	Reg Asset-AFUDC A/D
	FERC 101000	FERC 108000/111000	FERC 282900	FERC 182332	FERC 182318
12/31/2018	41,365,660	(3,067,117)	(2,820,085)	144,067	(5,133)
1/31/2019	44,114,493	(3,519,545)	(2,905,061)	144,067	(5,133)
2/28/2019	47,291,908	(4,000,521)	(3,000,471)	144,067	(5,133)
3/31/2019	50,978,125	(4,510,802)	(3,095,881)	144,067	(5,133)
4/30/2019	51,507,324	(5,036,253)	(3,194,281)	144,067	(5,133)
5/31/2019	55,404,632	(5,574,344)	(3,292,470)	154,500	(5,220)
6/30/2019	56,868,232	(6,127,252)	(3,388,717)	151,750	(5,370)
7/31/2019	58,605,592	(6,684,690)	(3,485,257)	149,069	(7,784)
8/31/2019	61,903,348	(7,182,526)	(3,564,543)	149,069	(7,865)
9/30/2019	64,771,713	(7,775,574)	(3,660,115)	149,205	(9,088)
10/31/2019	69,041,121	(8,389,650)	(3,756,955)	149,205	(9,170)
11/30/2019	72,468,793	(9,027,292)	(3,870,815)	151,416	(9,270)
12/31/2019	76,766,276	(9,561,793)	(3,960,277)	1,272,537	(144,869)
	57,668,437	(6,178,575)	(3,383,729)	194,899	(12,441)
Net Regualtory Asset					182,457

Note:

The AMA rate base included in ROO, including plant, A/D, ADFIT and regulatory asset (AFUDC) will be removed from CBR results.

	WA Natural Gas				
	Plant Cost	Plant A/D	Plant ADFIT	Reg Asset-AFUDC	Reg Asset-AFUDC A/D
	FERC 101000	FERC 108000/111000	FERC 282900	FERC 182332	FERC 182318
12/31/2018	14,377,965	(933,320)	(852,478)	40,933	(1,458)
1/31/2019	14,898,603	(1,076,559)	(877,551)	40,933	(1,458)
2/28/2019	16,176,167	(1,228,233)	(905,649)	40,933	(1,458)
3/31/2019	18,189,751	(1,391,962)	(933,747)	40,933	(1,458)
4/30/2019	18,934,943	(1,564,159)	(963,107)	40,933	(1,458)
5/31/2019	19,969,593	(1,741,389)	(992,070)	43,897	(1,483)
6/30/2019	22,376,816	(1,928,135)	(1,021,374)	43,116	(1,526)
7/31/2019	22,950,292	(2,121,901)	(1,050,074)	42,354	(2,212)
8/31/2019	24,061,779	(2,297,640)	(1,073,521)	42,354	(2,235)
9/30/2019	25,250,504	(2,503,593)	(1,102,100)	42,354	(2,582)
10/31/2019	25,245,647	(2,713,163)	(1,129,953)	42,354	(2,605)
11/30/2019	26,207,219	(2,925,393)	(1,158,833)	42,354	(2,628)
12/31/2019	28,958,728	(3,104,782)	(1,178,781)	403,176	(47,710)
	21,327,472	(1,959,265)	(1,018,634)	57,048	(3,807)
					53,240

Note:

The AMA rate base included in ROO, including plant, A/D, ADFIT and regulatory asset (AFUDC) will be removed from CBR results.

Plant Acct	Cost	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	AMA	
370121	Dist	6,420,364	8,140,706	10,067,700	12,859,452	13,128,676	16,562,383	17,694,647	19,179,054	22,785,606	25,532,531	29,699,853	32,518,815	36,738,216	19,145,726	
381121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
389421	GP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
391120		1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	
391121		3,397,055	3,397,434	3,397,692	3,400,488	3,400,881	3,405,466	3,406,134	3,407,007	3,408,254	3,410,742	3,410,288	3,422,465	3,771,535	3,420,929	
395121		134,412	134,412	134,412	135,369	135,369	147,467	157,837	164,483	170,213	173,119	186,811	207,804	216,367	160,224	
397121		2,339,391	2,415,417	2,423,738	2,663,863	2,862,851	3,200,180	3,512,062	3,756,702	4,031,621	4,145,593	4,234,820	4,444,970	4,538,567	3,427,566	
303120	Intangibles	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,191,918	14,784,731	
303121		12,976,063	13,928,148	15,169,990	15,820,577	15,881,171	15,990,760	15,999,177	15,999,971	15,409,279	15,411,352	15,410,973	15,776,363	16,021,803	15,441,391	
		41,365,660	44,114,493	47,291,908	50,978,125	51,507,324	55,404,632	56,868,232	58,605,592	61,903,348	64,771,713	69,041,121	72,468,793	76,766,276	57,668,437	
	Dist													36,738,216	19,145,726	17,592,490
	GP													9,814,339	8,296,589	1,517,750
	Intangibles													30,213,721	30,226,123	(12,402)
	Total													76,766,276	57,668,437	19,097,839

Plant Acct	Cost	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	AMA	
370121	Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
381121		4,076,144	4,304,262	5,225,871	6,984,606	7,655,749	8,561,740	10,876,422	11,379,896	12,593,090	13,743,349	13,713,394	14,614,430	17,479,992	10,035,906	
389421	GP	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	
391120		392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	
391121		965,797	965,905	965,983	966,836	966,956	968,354	968,558	968,824	969,204	969,963	969,824	970,272	1,066,026	972,216	
395121		28,760	28,760	28,760	29,069	29,069	29,069	30,390	30,377	30,377	35,070	35,070	35,070	34,649	31,066	
397121		684,623	706,224	708,589	776,814	833,352	929,196	1,017,809	1,087,318	1,165,429	1,197,812	1,223,163	1,282,872	1,309,466	993,802	
303120	Intangibles	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,327,733	4,508,507	
303121		3,711,178	3,981,989	4,335,501	4,520,963	4,538,355	4,569,771	4,572,174	4,572,414	4,392,215	4,392,847	4,392,732	4,393,112	4,345,767	4,390,879	
		14,377,965	14,898,603	16,176,167	18,189,751	18,934,943	19,969,593	22,376,816	22,950,292	24,061,779	25,250,504	25,245,647	26,207,219	28,958,728	21,327,472	
	Dist													17,479,992	10,035,906	7,444,085
	GP													2,805,237	2,392,179	413,058
	Intangibles													8,673,500	8,899,386	(225,887)
	Total													28,958,728	21,327,472	7,631,256

Plant Acct	A/D	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	AMA	
370121	Dist	(68,171)	(108,578)	(159,106)	(222,729)	(294,846)	(377,239)	(472,302)	(574,626)	(691,078)	(825,161)	(978,431)	(1,151,088)	(1,336,132)	(546,445)	
381121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
389421	GP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
391120		(426,655)	(448,120)	(469,584)	(491,049)	(512,513)	(533,978)	(555,442)	(576,907)	(598,371)	(619,836)	(641,300)	(662,765)	(684,229)	(555,442)	
391121		(192,567)	(249,188)	(305,814)	(362,465)	(419,144)	(475,863)	(532,626)	(589,403)	(646,196)	(703,021)	(759,863)	(816,803)	(868,843)	(532,591)	
395121		(5,311)	(6,912)	(8,513)	(10,119)	(11,731)	(13,415)	(15,233)	(17,152)	(19,145)	(21,189)	(23,332)	(25,682)	(28,173)	(15,764)	
397121		(33,699)	(40,435)	(47,290)	(54,498)	(62,327)	(70,917)	(80,426)	(90,723)	(112,368)	(135,094)	(158,384)	(182,507)	(201,945)	(96,066)	
303120	Intangibles	(1,417,334)	(1,516,176)	(1,615,019)	(1,713,862)	(1,812,704)	(1,911,547)	(2,010,389)	(2,109,232)	(2,208,075)	(2,306,917)	(2,405,760)	(2,504,602)	(2,526,144)	(2,007,168)	
303121		(923,380)	(1,150,137)	(1,395,195)	(1,656,080)	(1,922,988)	(2,191,386)	(2,460,834)	(2,726,647)	(2,907,292)	(3,164,356)	(3,422,579)	(3,683,845)	(3,916,328)	(2,425,100)	
		(3,067,117)	(3,519,545)	(4,000,521)	(4,510,802)	(5,036,253)	(5,574,344)	(6,127,252)	(6,684,690)	(7,182,526)	(7,775,574)	(8,389,650)	(9,027,292)	(9,561,793)	(6,178,575)	
	Dist													(1,336,132)	(546,445)	(789,687)
	GP													(1,783,190)	(1,199,863)	(583,327)
	Intangibles													(6,442,471)	(4,432,268)	(2,010,203)
	Total													(9,561,793)	(6,178,575)	(3,383,218)

Plant Acct	A/D	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	AMA	
370121	Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
381121		(38,027)	(61,282)	(87,728)	(121,612)	(162,239)	(207,243)	(261,184)	(322,945)	(389,470)	(462,554)	(538,746)	(617,356)	(699,569)	(300,097)	
389421	GP	(10)	(14)	(18)	(22)	(26)	(30)	(34)	(38)	(42)	(46)	(50)	(54)	(58)	(34)	
391120		(130,106)	(136,651)	(143,197)	(149,742)	(156,288)	(162,833)	(169,378)	(175,924)	(182,469)	(189,015)	(195,560)	(202,106)	(208,651)	(169,378)	
391121		(54,738)	(70,835)	(86,934)	(103,041)	(119,156)	(135,284)	(151,425)	(167,569)	(183,720)	(199,879)	(216,044)	(232,212)	(246,933)	(151,411)	
395121		(1,003)	(1,404)	(1,805)	(2,209)	(2,370)	(2,532)	(2,697)	(2,866)	(3,035)	(3,217)	(3,412)	(3,607)	(3,732)	(2,627)	
397121		(9,694)	(11,655)	(13,650)	(15,746)	(18,081)	(20,632)	(23,445)	(26,482)	(32,742)	(39,310)	(46,038)	(53,003)	(58,637)	(27,912)	
303120	Intangibles	(432,207)	(462,348)	(492,489)	(522,631)	(552,772)	(582,914)	(613,055)	(643,197)	(673,338)	(703,479)	(733,621)	(763,762)	(770,331)	(612,073)	
303121		(267,537)	(332,370)	(402,410)	(476,959)	(553,227)	(629,922)	(706,918)	(782,881)	(832,824)	(906,093)	(978,692)	(1,053,294)	(1,116,872)	(695,733)	
		(933,320)	(1,076,559)	(1,228,233)	(1,391,962)	(1,564,159)	(1,741,389)	(1,928,135)	(2,121,901)	(2,297,640)	(2,503,593)	(2,713,163)	(2,925,393)	(3,104,782)	(1,959,265)	
	Dist													(699,569)	(300,097)	(399,473)
	GP													(518,010)	(351,363)	(166,648)
	Intangibles													(1,887,203)	(1,307,806)	(579,397)
	Total													(3,104,782)	(1,959,265)	(1,145,517)

Adjustment No. _____

Workpaper Ref. Elim B&O 2.01

AVISTA UTILITIES
ELIMINATE B & O TAXES
Twelve Months Ended December 31, 2019
ELECTRIC

		Washington	
General Business Revenue			
B&O Taxes Collected through Schedule 58		18,946,175	
B&O Taxes Collected through Schedule 58A		(74,939)	
Net B&O Taxes Collected through Schedule 58 and 58A	E-EBO-2	18,871,236	
Other Revenue			
B&O Taxes Collected through Schedule 58		13,639	
B&O Taxes Collected through Schedule 58A		0	
Net B&O Taxes Collected through Schedule 58 and 58A		13,639	
Total B&O Taxes Collected			18,884,875
Expense per Account 408.12	E-EBO-5	18,880,001	
Adjustments to 408120		0	
Expense per Account 408.12		18,880,001	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	E-EBO-2	(74,939)	
Net B&O Taxes Expensed			18,805,062
Net Impact on NOI Before FIT *(before ID SIT)*			**(79,813)**

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

Prep by: _____

BR-1 A.xlsx

Date: 12/9/2021 Mgr. Review:_____

	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC							ALLOCATION		
								65.64%	34.36%	
	Washington	Idaho	Montana	Oregon	Colstrip	Total		Washington	Idaho	Total
Actual Per Results										
P/T:										
408150	3,171,431	1,307,486	9,749,570	3,380,090	2,863	17,611,440		11,560,149	6,051,291	17,611,440
408180	2,692,481	1,566,547	1,776,805	12,906	-	6,048,739		3,970,392	2,078,347	6,048,739
P/T Total	5,863,912	2,874,033	11,526,375	3,392,995	2,863	23,660,179	-	15,530,541	8,129,638	23,660,179
Dist:										
408170	7,080,705	3,115,158	11,534	-	-	10,207,398		7,080,705	3,115,158	10,195,864
Actual Per Results	12,944,617	5,989,192	11,537,909	3,392,995	2,863	33,867,577	-	22,611,246	11,244,796	33,856,043
Current Period Expense	14,134,431	5,983,772	11,537,909	3,392,995	2,863	35,051,971				
P/T:										
408150	3,462,775	1,302,066	9,749,570	3,380,090	2,863	17,897,364		11,747,830	6,149,534	17,897,364
408180	2,940,481	1,566,547	1,776,805	12,906	-	6,296,739		4,133,180	2,163,560	6,296,740
P/T	6,403,256	2,868,613	11,526,375	3,392,995	2,863	24,194,104		15,881,010	8,313,094	24,194,104
Dist:										
408170	7,731,175	3,115,158	11,534	-	-	10,857,868		7,731,175	3,126,692	10,857,868
	14,134,431	5,983,772	11,537,909	3,392,995	2,863	35,051,971		23,612,185	11,439,786	35,051,972
Restating Adjustment										
P/T:										
408150	291,344	(5,420)	-	-	-	285,924		187,681	98,243	285,924
408180	248,000	-	-	-	-	248,000		162,788	85,213	248,001
P/T	539,344	(5,420)	-	-	-	533,924		**350,469**	183,456	533,925
Dist:										
408170	650,470	-	-	-	-	650,470		**650,470**	-	650,470
	1,189,814	(5,420)	-	-	-	1,184,394		1,000,939	183,456	1,184,395

Adjustment No. _____

Workpaper Ref. Uncollectibles 2.03

AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019

CALCULATION OF ADJUSTMENT:

	SYSTEM	WASHINGTON	IDAHO
ELECTRIC			
Actual Net Write-offs (1)	2,451,986	1,822,864	629,922
GAS			
Accrual for Write-offs (2)	387,756 = 0.0 =	301,168	86,588
Net Under (Over) Accrual	1,064,146	521,696	542,450
Allocation Note 2: Customers	100.000%	65.115%	34.467%
GAS			
Actual Net Write-offs (1)	642,896	491,374	151,522
GAS			
Accrual for Write-offs (2)	495,892 = 0.0 =	325,277	165,714
Net Under (Over) Accrual	154,404	166,097	(14,293)
Allocation Note 2: Customers	100.000%	66.241%	33.759%

Notes:
(1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."

(2) Accrual for Write-offs from E-OPS and G-OPS Results of Operation reports, Account 904 totals.

ALLOCATION OF WRITE-OFFS TO SERVICES:

	Sales to Ultimate Consumers (1)	Percent	Allocated Net Write-offs
	2019	2019	2019
WASHINGTON TOTALS			
Electric	547,776,885 = 0.0 =	76.760%	1,822,864
Gas	147,558,982 = 0.0 =	21.240%	491,374
Total	695,335,868	100.000%	2,314,238
IDAHO TOTALS			
Electric	262,394,266 = 0.0 =	80.610%	629,922
Gas	63,112,014 = 0.0 =	19.390%	151,522
Total	325,506,280	100.000%	781,444
Total Company	1,020,842,148		3,095,682

(1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operation reports.

(2) Allocated Write-offs from Account 14Xxx Query.

	Acct 144 Sub	Amount
Washington		
Write-Offs WA	200	1,828,754 = 0.0 =
Remasters/Recoverie	200	(1,515,380) = 0.0 =
		313,439
Idaho		
Write-Offs ID	200	1,040,464 = 0.0 =
Remasters/Recoverie	200	(259,020) = 0.0 =
		781,444
		1,094,882 0 - check

Period End Date TWELVE MONTHS ENDED December 31, 2019

Start Month 2018E1

	WA	ID	
Allocation Note 2: Custer-Electric	66.533%	34.467%	100.000%
Allocation Note 2: Custer-Gas	66.241%	33.759%	100.000%

AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019

	ACCTS. WRITE-OFFS					ACCTS. RENISTATEMENTS					ACCOUNTS UNCOLLECTIBLE EXPENSE		Write-Offs				Remastatements/Recoveries				
	144200 ED/GD	144200 ED/GD	144200 ED/GD	144200 ED/GD		144200 ED/GD	144200 ED/GD	144200 ED/GD	144200 ED/GD		904000 E1 G1	904000 G1	ED-ID	ED-WA	GD-ID	GD-WA	ED-ID	ED-WA	GD-ID	GD-WA
201901	232,088	72,753	(55,282)	(50,675)	201901	203,059	161,087	61,758	209,098	10,948	10,615	22,968	(13,177)	(52,288)	(12,500)	(7,006)	(10,964)				
201902	174,940	34,795	(118,861)	(30,091)	201902	174,006	113,067	30,529	151,735	4,298	16,077	23,205	(25,794)	(97,593)	(4,307)	(9,607)	(21,312)				
201903	255,810	76,851	(121,314)	(31,613)	201903	791,243	113,067	63,004	198,381	11,847	25,142	32,255	(25,807)	(103,939)	(5,805)	(15,523)	(28,308)				
201904	348,928	90,653	(90,193)	(27,109)	201904	(53,344)	340,417	67,389	307,649	13,534	44,752	36,860	(22,547)	(79,571)	(4,582)	(10,783)	(15,984)				
201905	186,723	17,466	(153,102)	(15,038)	201905	1,153,616	194,035	108,321	186,723	17,466	61,218	15,038	(108,321)	(186,723)	(17,466)	(15,038)	(61,218)				
201906	306,620	127,788	(139,943)	(30,928)	201906	(1,723,518)	(744,028)	106,315	335,173	21,266	60,015	61,447	(35,315)	(89,262)	(5,204)	(12,931)	(20,601)				
201907	437,432	151,622	(78,588)	(19,443)	201907	104,404	67,840	120,130	361,501	25,491	64,375	75,931	(15,828)	(54,930)	(3,616)	(5,909)	(13,608)				
201908	324,406	125,034	(97,033)	(19,573)	201908	665,640	67,840	103,638	272,871	21,384	80,776	51,586	(18,392)	(91,242)	(1,182)	(5,116)	(15,760)				
201909	251,748	117,296	(35,875)	(11,325)	201909			101,889	214,461	10,439	41,784	37,267	(10,537)	(28,248)	(983)	(8,809)	(7,427)				
201910	204,228	51,657	(74,040)	(16,448)	201910	104,404	67,840	46,068	174,582	3,749	6,120	19,675	(22,592)	(81,448)	(2,857)	(13,513)	(12,455)				
201911	194,728	51,657	(74,040)	(16,448)	201911	104,404	67,840	46,068	174,582	3,749	6,120	19,675	(22,592)	(81,448)	(2,857)	(13,513)	(12,455)				
201912	288,493	42,448	(95,976)	(17,982)	201912	52,202	33,920	37,305	255,804	5,143	22,066	32,646	(14,312)	(53,883)	(3,870)	(5,844)	(12,377)				
	3,129,754	1,025,947	(1,139,162)	(316,059)		2,577,774	1,837,159														
	C-GE-1	C-GE-1	C-GE-1	C-GE-1		C-GE-2	C-GE-2														

AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019

Washington Electric Revenue

	440000 ED W A	442200 ED W A	442300 ED W A	444000 ED W A	448000 ED W A	489+0 ED W A		Total
201901	(13,177)	(52,288)	(12,500)	(7,006)	(10,964)	(10,403)	201901	(106,338)
201902	(25,312,501)	(10,698,940)	(5,039,766)	(415,225)	(112,029)	724,005	201902	(40,780,243)
201903	(27,807,429)	(18,611,120)	(4,813,373)	(411,793)	(117,583)	2,737,167	201903	(50,024,131)
201904	(19,344,828)	(17,781,398)	(5,080,123)	(384,038)	(97,885)	2,970,247	201904	(29,720,968)
201905	(16,388,723)	(17,466,215)	(5,038,040)	(415,311)	(93,338)	(1,129,762)	201905	(40,533,394)
201906	(17,435,315)	(19,932,527)	(5,032,851)	(412,843)	(94,928)	(2,595,489)	201906	(45,503,953)
201907	(17,435,315)	(19,932,527)	(5,032,851)	(412,843)	(94,928)	(2,595,489)	201907	(45,497,402)
201908	(18,863,189)	(20,202,133)	(6,042,600)	(391,736)	(93,582)	(751,436)	201908	(46,304,857)
201909	(17,980,424)	(19,867,203)	(6,046,280)	(387,813)	(101,439)	3,823,078	201909	(40,555,142)
201910	(17,229,820)	(18,535,752)	(5,598,381)	(388,075)	(94,368)	(3,490,840)	201910	(45,337,337)
201911	(17,229,820)	(18,535,752)	(5,598,381)	(388,075)	(94,368)	(3,490,840)	201911	(45,337,337)
201912	(16,547,705)	(18,254,188)	(5,340,975)	(384,955)	(108,025)	858,016	201912	(39,257,504)
	(192,352,329)	(193,318,242)	(58,171,761)	(4,777,923)	(1,112,242)	5,567,242		(527,764,255)
	C-GE-1							C-GE-1
	(52,131,374)							73.11%
	(100,010,017)							70.94%
	(150,043,748)							72.37%
	(180,664,717)							73.85%
	(221,198,111)							75.83%
	(266,702,064)							77.63%
	(312,199,466)							79.22%
	(364,504,359)							80.52%
	(405,204,188)							81.14%
	(450,541,676)							82.78%
	(495,879,014)							84.41%
	(547,736,865)							78.78%

AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019

Idaho Electric Revenue

	440000 ED ID	442200 ED ID	442300 ED ID	444000 ED ID	448000 ED ID	489+0 ED ID	440000 ED MT	442200 ED MT	442300 ED MT	448000 ED MT		Total
201901	(52,288)	(12,500)	(7,006)	(10,964)	(10,403)	(106,338)	201901	(13,177)	(52,288)	(7,006)	201901	(263,533)
201902	(10,698,940)	(5,039,766)	(415,225)	(112,029)	724,005	(40,780,243)	201902	(12,768,911)	(7,983,043)	(3,693,579)	201902	(75,820,491)
201903	(18,611,120)	(4,813,373)	(411,793)	(117,583)	2,737,167	(50,024,131)	201903	(13,022,321)	(8,029,493)	(3,366,910)	201903	(96,055,180)
201904	(17,781,398)	(5,080,123)	(384,038)	(97,885)	2,970,247	(29,720,968)	201904	(9,574,963)	(7,236,437)	(4,934,978)	201904	(53,777,171)
201905	(17,466,215)	(5,038,040)	(415,311)	(93,338)	(1,129,762)	(40,533,394)	201905	(7,728,651)	(6,765,040)	(4,208,777)	201905	(72,368,001)
201906	(19,932,527)	(5,032,851)	(412,843)	(94,928)	(2,595,489)	(45,503,953)	201906	(7,888,787)	(7,236,494)	(4,144,865)	201906	(77,841,637)
201907	(19,932,527)	(5,032,851)	(412,843)	(94,928)	(2,595,489)	(45,497,402)	201907	(7,888,787)	(7,236,494)	(4,144,865)	201907	(77,840,993)
201908	(20,202,133)	(6,042,600)	(391,736)	(93,582)	(751,436)	(46,304,857)	201908	(8,747,990)	(7,670,080)	(4,472,128)	201908	(79,339,326)
201909	(19,867,203)	(6,046,280)	(387,813)	(101,439)	3,823,078	(40,555,142)	201909	(8,890,464)	(7,637,751)	(4,553,327)	201909	(84,163,291)
201910	(18,535,752)	(5,598,381)	(388,075)	(94,368)	(3,490,840)	(45,337,337)	201910	(8,011,893)	(6,961,786)	(3,909,438)	201910	(92,777,855)
201911	(18,535,752)	(5,598,381)	(388,075)	(94,368)	(3,490,840)	(45,337,337)	201911	(8,011,893)	(6,961,786)	(3,909,438)	201911	(92,777,855)
201912	(18,254,188)	(5,340,975)	(384,955)	(108,025)	858,016	(39,257,504)	201912	(7,889,109)	(7,033,399)	(4,403,842)	201912	(86,860,981)
	(193,318,242)	(58,171,761)	(4,777,923)	(1,112,242)	5,567,242	(527,764,255)		(91,832,559)	(81,618,103)	(45,411,748)	(1,112,242)	(1,068,392,000)
	C-GE-1							C-GE-1				C-GE-1
	(140,186,868)							(73,917,307)	(60,918,103)	(42,411,748)	(1,112,242)	(317,546,268)
	(250,196,885)							(73.11%)				
	(350,240,633)							(70.94%)				
	(450,439,380)							(72.37%)				
	(546,807,347)							(73.85%)				
	(639,309,340)							(75.83%)				
	(724,812,687)							(77.63%)				
	(803,351,027)							(79.22%)				
	(868,511,027)							(80.52%)				
	(929,848,027)							(81.14%)				
	(992,185,027)							(82.78%)				
	(1,054,522,027)							(84.41%)				
	(1,112,779,531)							(78.78%)				

AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019

Washington Natural Gas Revenue

	480000 GD W A	482P+0 GD W A	481300 GD W A	481400 GD W A	488000 GD W A	489+0 GD W A	489P+0 GD W A		Total
201901	(12,500)	(52,288)	(7,006)	(10,964)	(10,403)	(106,338)	(13,177)	201901	(212,676)
201902	(12,417,623)	(9,014,273)	(180,647)	-	-	(70,758)	(402,975)	201902	(21,098,032)
201903	(14,092,773)	(7,022,933)	(180,639)	-	-	(34,645)	8,032,737	201903	(13,298,254)
201904	(7,872,209)	(3,961,016)	(118,417)	-	-	(10,938)	2,472,384	201904	(9,490,196)
201905	(5,134,430)	(2,946,537)	(85,353)	-	-	(11,145)	1,868,888	201905	(6,308,597)
201906	(5,134,430)	(2,946,537)	(85,353)	-	-	(11,145)	1,868,888	201906	(6,308,597)
201907	(2,047,984)	(1,400,505)	(71,280)	-	-	(4,319)	87,310	201907	(3,436,778)
201908	(2,929,039)	(1,288,148)	(69,317)	-	-	(4,044)	(177,171)	201908	(4,567,719)
201909	(2,985,288)	(1,301,490)	(130,678)	-	-	(3,903)	(1,191,503)	201909	(5,613,862)
201910	(5,897,997)	(2,866,751)	(117,465)	-	-	(10,344)	(4,034,942)	201910	(12,927,499)
201911	(5,897,997)	(2,866,751)	(117,465)	-	-	(10,344)	(4,034,942)	201911	(12,927,499)
201912	(3,594,148)	(1,990,018)	(104,406)	-	-	(10,420)	796,388	201912	(4,912,604)
	(67,012,436)	(34,342,268)	(1,087,024)	-	-	(298,378)	(2,758,142)		(105,498,248)
	C-GE-1								C-GE-1
	(20,107,581)								
	(41,398,512)								
	(57,622,486)								
	(67,586,278)								
	(73,808,805)								
	(77,245,402)								
	(80,680,636)								
	(88,237,982)								
	(94,237,162)								
	(107,281,041)								
	(120,324,920)								
	(147,734,860)								

AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019

Idaho Natural Gas Revenue

	480000 GD ID	482P+0 GD ID	481300 GD ID	481400 GD ID	488000 GD ID	489+0 GD ID	489P+0 GD ID		Total
201901	(263,533)	(1,191,409)	(159,786)	-	-	(4,023)	(17,022)	201901	(1,635,774)
201902	(5,474,463)	(2,663,093)	(119,688)	-	-	(4,182)	(360,840)	201902	(8,622,266)
201903	(6,574,812)	(2,762,659)	(120,194)	-	-	(4,775)	(2,634,617)	201903	(12,097,057)
201904	(3,707,171)	(1,546,658)	(93,181)	-	-	(3,539)	982,987	201904	(4,367,562)
201905	(2,996,681)	(977,436)	(61,880)	-	-	(1,648)	858,678	201905	(3,178,967)
201906	(2,996,681)	(977,436)	(61,880)	-	-	(1,648)	858,678	201906	(3,178,967)
201907	(1,204,998)	(614,206)	(63,860)	-	-	(730)	38,911	201907	(1,844,883)
201908	(1,136,623)	(586,606)	(69,755)	-	-	(994)	(82,154)	201908	(1,875,132)
201909	(1,247,978)	(585,209)	(96,338)	-	-	(733)	(554,461)	201909	(2,485,064)
201910	(2,730,306)	(1,060,687)	(94,045)	-	-	(1,583)	(1,914,417)	201910	(5,800,035)
201911	(2,730,306)	(1,060,687)	(94,045)	-	-	(1,583)	(1,914,417)	201911	(5,800,035)
201912	(1,952,150)	(1,018,709)	(108,605)	-	-	(1,549)	(1,152,508)	201912	(4,232,521)
	(34,014,319)	(15,267,368)	(1,063,252)	-	-	(26,008)	(9,529,167)		(59,900,314)
	C-GE-1								C-GE-1

Prep by _____ 1st Review_____

Date: 12/9/2021 Mgr. Review_____

Adjustment No. _____

Workpaper Ref. Reg Fees 2.04

Avista Utilities

Calculation of Regulatory Expense Adjustment - Electric

Twelve Months Ended December 31, 2019

	System	Washington	Idaho
Calculated Expense:			
WUTC (1)	1,099,441	1,099,441	
IPUC (1)	684,076		684,076
FERC (2) (3)	2,595,061	1,703,398	891,663
Total Calculated Expense	4,378,578	2,802,839	1,575,739
Allocation basis #1 (3)	100.000%	65.640%	34.360%
Less Expense in Results of Operations: (4)			
WUTC	1,087,170	1,087,170	
IPUC	663,458		663,458
FERC (3)	2,556,842	1,678,311	878,531
Total Expense in ROO	4,307,469	2,765,481	1,541,988
Adjustment	71,109	37,358	33,750

NOTES:

(1) Source of calculated fees (using revenues and assessment rates) are shown on workpaper reference page E-RE-2

(2) Actual FERC payments are shown on workpaper reference page Liability in this workbook.

(3) FERC fees are apportioned to jurisdictions using the P/T allocation factor shown on Supplemental Operating Report, E-ALL-12A

(4) Regulatory Fee Expense are shown on workpaper reference page Reg Fees in this workbook.

Prep by: _____

Date: 12/9/2021 Mgr. Review:_____

Avista Utilities
Electric System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2019

	System	Washington	Idaho
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	155,314	107,460	47,854
Total	155,314	107,460	47,854
Revised Annual Expense-Actual Direct 6 yr avg	194,496	158,568	35,928
Increase (Decrease) in Expense	39,182	**51,108**	(11,926)
Allocation Note 4: Jurisdictional Four Factor	100.000%	69.189%	30.811%

Avista Utilities
Natural Gas System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2019

	System	Washington	Idaho
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	41,953	30,455	11,498
Total	41,953	30,455	11,498
Revised Annual Expense-Actual Direct 6 yr avg	29,270	21,900	7,370
Increase (Decrease) in Expense	(12,684)	**(8,555)**	(4,129)
Allocation Note 4: Jurisdictional Four Factor	100.000%	72.593%	27.407%

Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2019

Six Year Average of Actual Injuries and Damages Payments

	Electric			Gas		
Year	Washington	Idaho	Total	Washington	Idaho	Total
FY DEC 31,2014	295,491	27,303	322,794	23,907	2,610	26,518
FY DEC 31,2015	82,249	21,297	103,547	29,008	8,889	37,896
FY DEC 31,2016	143,873	13,245	157,118	5,992	9,790	15,782
FY DEC 31,2017	202,277	22,344	224,621	21,509	11,290	32,800
FY DEC 31,2018	129,573	74,007	203,580	9,318	11,352	20,670
FY DEC 31,2019	97,945	57,368	155,314	41,667	288	41,953
6 yr Avg	**158,568**	**35,928**	**194,496**	**21,900**	**7,370**	**29,270**

Payments from Account 228210 by Service and State

	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE						
	228200	228200	228200	228210	228210	228210	228210	228210	228210	
	ED	GD	GD	ED	ED	ED	GD	GD	GD	
Month	**AN**	**AN**	**OR**	**ID**	**WA**	**MT**	**ID**	**WA**	**OR**	
201901	(5,901)	(1,059)		150	5,751		39	1,020		
201902	(3,186)		(639)	1,424	1,762				639	-
201903	(1,979)	(6,744)	(100,342)		1,979			6,744	342	(100,000)
201904	(3,750)	(216)	95,312	3,600	150		103	113	4,688	100,000
201905	(4,153)	(2,937)	(3,565)	3,092	1,061		144	2,793	3,565	-
201906	(37,413)	(2,650)	(16,128)	31,436	5,977			2,650	16,128	-
201907	(3,873)	(1,024)	(7,138)	160	3,713			1,024	7,138	-
201908	(12,044)		(2,657)	9,538	2,506				2,657	-
201909	(27,948)	(10,848)	(4,953)	205	27,743			10,848	4,953	-
201910	(36,086)	(16,200)	(21,951)	5,223	30,863			16,200	21,951	-
201911	(2,776)	(142)	(3,366)	441	2,335			142	3,366	-
201912	(16,206)	(135)	(5,185)	2,100	14,106			135	5,185	-
	(155,314)	(41,953)	(70,611)	**57,368**	**97,945**	-	**286**	**41,667**	70,611	-

Source: General Ledger

ORGANIZATION_DESC	Accounting Period	AVA Jet	Jurisdiction AN ED	Service GD	OR GD	Grand Total
L52 - Claims Accrual	201901	208-DC PAY	5,901	1,059		6,960
	201901	208-DC PAY	3,186		639	3,825
	201901	208-DC PAY	1,979	6,744	100,342	109,064
	201901	208-DC PAY	3,750	216	95,312	99,278
	201901	208-DC PAY	4,153	2,937	3,565	10,655
	201901	208-DC PAY	37,413	2,650	16,128	56,191
	201901	208-DC PAY	3,873	1,024	7,138	12,035
	201901	208-DC PAY	12,044		2,657	14,701
	201901	208-DC PAY	27,948	10,848	4,953	43,749
	201901	208-DC PAY	36,086	16,200	21,951	74,237
	201901	208-DC PAY	2,776	142	3,366	6,283
	201901	208-DC PAY	16,206	135	5,185	21,526
L52 - Claims Accrual Total			155,314	41,953	261,236	458,504

		WA	ID	
Period Ending	Twelve Months Ended December 31, 2019			
Start Month	201901			
Allocation Note 4: Jurisdictional Four Factor Electric		69.189%	30.811%	100.000%
Allocation Note 4: Jurisdictional Four Factor Gas		72.593%	27.407%	100.000%

AVISTA UTILITIES
Electric FIT Adjustment
For the Twelve Months Ended December 31, 2019

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	46,434,721	23,632,095	22,802,626
Schedule M Reallocations and Adjustments			
(1) **Investment in Exchange Power**			
No change to Schedule M	0	0	0
(2) **Kettle Falls Disallowance**			
Ended 12/2018 Elim Schedule M	5,609	5,609	0
Reallocated Taxable NOI	46,440,330	23,637,704	22,802,626
FIT Accrual per Results (Per E-FIT-12A)	9,751,291	4,962,740	4,788,551
Adjusted FIT Accrual	16,254,116	4,963,918	4,788,551
Total Current FIT Adjustment	**6,502,825**	**1,178**	**0**

	System	Washington	Idaho
Deferred FIT Adjustment			
(1) **Investment in Exchange Power**			
Adj to Flow through per Amortization Schedule	(125)	(125)	0
(2) **Kettle Falls Disallowance**			
Ended 12/2018 Elim DFIT amortization	(3,683)	(3,683)	0
Total Deferred FIT Adjustment	**(3,808)**	**(3,808)**	**0**
Amortized Investment Tax Credit Adjustment			
ITC Amortization per Results (Per E-FIT-12A)	(484,788)	(318,215)	(166,573)
Adjusted ITC Accrual	(484,788)	(318,215)	(166,573)
Amortized Investment Tax Credit - Noxon & Nine Mile	**0**	**0**	**0**
Net FIT/DFIT/ITC Adjustment	**6,499,017**	**(2,630)**	**0**
FIT Adjustment for Production Tax Credit *	**0**	**0**	**0**

* Production Tax Credit ceased April 2017

Net Tax Adjustment	**6,499,017**	**(2,630)**	**0**

Effective Tax Rate Test			
Net Operating Income Before FIT	196,867,701	127,497,480	69,370,221
Less: Colstrip Reallocation	0	(152,192)	152,192
Less: ID ITC Deferred & Amortization	1,066,366	0	1,066,366
Less: Interest Charges	69,413,211	46,857,701	22,555,510
	127,454,490	80,791,971	45,596,153
Current FIT per ROO	9,751,291	4,962,740	4,788,551
Deferred FIT per ROO	11,461,387	7,830,166	3,631,221
Production Tax Credit	0	0	0
Investment Tax Credit - Noxon and Nine Mile	(484,788)	(318,215)	(166,573)
Adjustment to Tax Expense	(2,629)	(2,630)	0
Adjusted FIT Expense	20,725,261	12,472,061	8,253,199
Effective Tax Rate	16.26%	15.44%	18.10%

Adjustment No. _____

Workpaper Ref. Office Space 2.07

AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2019

		TOTAL	ELECTRIC	GAS-North	OR
Total Company Allocation to Non-Utility --	OSC-2	$ 106,259	$74,995	$21,797	$9,467
Per utility 4 factor note 7 *		100.000%	70.578%	20.513%	8.909%
Per jurisdictional 4 factor note 4 * (WA portion only).			69.189%	72.593%	
Allocation to WA by service		$67,712	$51,889	$15,823	
Adjustment to remove portion of office space for Non-Utility			**-51,889**	**-15,823**	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: _____

Date: 12/9/2021 Mgr. Review: _____

Adjustment No. _____

Workpaper Ref. Excise 2.08

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2019

* Actual Payments:		Electric		Gas
January/19	RET-4	2,038,496	RET-4	769,798
February/19	RET-4	1,934,285	RET-4	797,464
March/19	RET-4	2,030,929	RET-4	862,149
April/19	RET-4	1,622,595	RET-4	476,943
May/19	RET-4	1,520,543	RET-4	306,253
June/19	RET-4	1,526,625	RET-4	202,460
July/19	RET-4	1,495,497	RET-4	101,792
August/19	RET-4	1,666,948	RET-4	139,096
September/19	RET-4	(128,578)	RET-4	183,858
October/19	RET-4	1,583,941	RET-4	346,316
November/19	RET-4	1,681,605	RET-4	586,095
December/19	RET-4	2,068,704	RET-4	880,886
Total Actual Payments		19,041,589		5,653,107
Add Back: Credits for Solar REC's Paid to Customers	RET-4	2,448,664		0
Total Paid adjusted for credits to customers		21,490,253		5,653,107
Washington State Excise Tax amount reflected in results	RET-2	21,458,072	RET-2	5,651,708
Timing Difference -Remove Dec 2018 Entry Recorded in Jan 2019	RET-2	(33,109)	RET-2	949
Timing Difference -Add Dec 2019 Entry Recorded in Jan 2020	RET-3	66,842	RET-3	(78)
Total Expense		$21,491,805		$5,652,579
Adjustment of Washington State Excise Tax		**33,733**		**871**

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
(these values now incorporate LIHEAP tax credit and Renewable energy credits
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4	(176,873.11)	RET-4	(117,915.40)
	LIHEAP Tax credit benefit to acct 908610	RET-3	176,873.11	RET-3	117,915.40
			0.00		0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: _____

Date: 12/9/2021 Mgr. Review:_____

Avista Utilities
Property Dispositions
12 Months ended December 31, 2019

ELECTRIC

Year	Gain(Loss)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
								AMORTIZATION PERIOD									
2008	172,857				17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286			172,860
2009	35,772					3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577		35,770
2010	10,483						1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480
2011	(261)							(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(261)
2012	0								0	0	0	0	0	0	0	0	0
2013	0									0	0	0	0	0	0	0	0
2014	234,734										23,473	23,473	23,473	23,473	23,473	23,473	234,734
2015	204,354											20,435	20,435	20,435	20,435	20,435	204,354
2016	120,036												12,004	12,004	12,004	12,004	120,036
2017	36,793													3,679	3,679	3,679	36,793
2018	(15,051)														(1,505)	(1,505)	(15,050)
2019	(9,410)															(941)	(9,410)
Total	1,838,249	81,585	88,126	104,794	122,080	82,094	80,684	79,690	68,887	80,530	92,985	89,002	94,465	81,476	62,685	58,167	1,838,246

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
Amortize 2019 - WA E	4,926	4,926	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	58,167

GAS

Year	Gain(Loss)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
								AMORTIZATION PERIOD									
2008	3,452				345	345	345	345	345	345	345	345	345	347			3,452
2009	1,496					150	150	150	150	150	150	150	150	150	146		1,496
2010	426						43	43	43	43	43	43	43	43	43	39	426
2011	0							0	0	0	0	0	0	0	0	0	0
2012	0								0	0	0	0	0	0	0	0	0
2013	0									0	0	0	0	0	0	0	0
2014	56,272										5,627	5,627	5,627	5,627	5,627	5,627	56,272
2015	37,065											3,707	3,707	3,707	3,707	3,707	37,065
2016	31,613												3,161	3,161	3,161	3,161	31,613
2017	0													0	0	0	0
2018	0														0	0	0
2019	(15,629)															(1,563)	(15,629)
Total	244,290	12,948	12,958	12,961	13,306	3,997	3,330	2,938	406	620	6,241	9,885	13,033	13,035	12,684	10,971	244,302

	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
Amortize 2019 - WA G	914	914	914	914	914	914	914	914	914	914	914	914	10,971

Avista Utilities
Property Dispositions
12 Months ended December 31, 2019

	Description		Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
	Total Gain		$ (2,785)		$ 12,844	$ (9,410)	$ 22,254	$ (15,629)	$ (15,629)	$ -	$ -	$ (2,785)
1		NGL-4			0	0	0					0
2		NGL-4										0
	Total Loss		$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Non-Utility BNSF		111,944									111,944
	Net Gain for Amortization (421100 & 421200)		**$ 109,159**		**$ 12,844**	**$ (9,410)**	**$ 22,254**	**$ (15,629)**	**$ (15,629)**	**$ -**	**$ -**	**$ 109,159**
	Service allocators:											
	ED (Electric Direct)											
	7 (4-Factor, Common All Services)		28.453%					19.751%			8.702%	
	9 (4-Factor, Common Electric and Gas North)		21.256%					21.256%				
	Jurisdictional allocators:											
	1 (Production/Transmission Ratio)				100.000%	65.640%	34.360%					
	4 (Jurisdictional 4-Factor)				100.000%	69.189%	30.811%	100.000%	72.593%	27.407%		

SCHEDULE 27
for year ended December 31, 2019
OTHER PROPERTY DISPOSITIONS

		BOOK	TAX	BALANCE CHECK
1.	(a) Brief Description of Property Disposed:	Long Lake Land-WA Dist		
	(b) Permanent Record Reference			
2.	(a) Brief Description of Property Disposed:	Colstrip Land		
	(b) Permanent Record Reference			
	(c) Date Property disposed of			
	(d) Primary Plant Account Credited			
	(e) Gross Sale Price	5,801		
	(f) Expense of Sale			
	(g) Original Cost:			
	(h) Accumulated Depreciation			
	(i) Location			
	(j) Date of Purchase			
	(k) Gain on Disposition of Property			5,801
3.	(a) Brief Description of Property Disposed:	BNSF Land		
	(b) Permanent Record Reference			
	(c) Date Property disposed of			
	(d) Primary Plant Account Credited			
	(e) Gross Sale Price	373,691		
	(f) Expense of Sale			
	(g) Original Cost:	204,079		
	(h) Accumulated Depreciation			
	(g) Original Cost:	564,705		
	(h) Accumulated Depreciation			
	(i) Location			
	(j) Date of Purchase			
	(k) Gain on Disposition of Property			(70,636)
5	(a) Brief Description of Property Disposed:	Colstrip Land		
	(b) Permanent Record Reference			
	(c) Date Property disposed of			
	(d) Primary Plant Account Credited			
	(e) Gross Sale Price	1,297		
	(f) Expense of Sale			
	(g) Original Cost:			
	(h) Accumulated Depreciation			
	(i) Location			
	(j) Date of Purchase			
	(k) Gain on Disposition of Property			1,297
6	(a) Brief Description of Property Disposed:	Liberty Lake Land		
	(b) Permanent Record Reference			
	(c) Date Property disposed of			
	(d) Primary Plant Account Credited			
	(e) Gross Sale Price			
	(f) Expense of Sale			
	(g) Original Cost:	291		
	(h) Accumulated Depreciation			
	(i) Location			
	(j) Date of Purchase			
	(k) Gain on Disposition of Property			(291)
				109,159

12.2019	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,513	1,103	915	775	542	298	137	26	30	158	534	863	1,132
Actual DDH	6,748	1,052	1,218	938	500	180	96	8	3	209	697	875	972
Unbilled DDH	-235	51	-303	-163	42	118	41	18	27	-51	-163	-12	160
Normal DDC	503	0	0	0	0	15	52	209	185	41	1	0	0
Actual DDC	523	0	0	0	0	14	87	152	230	40	0	0	0
Unbilled DDC	-20	0	0	0	0	1	-35	57	-45	1	1	0	0
Rate Group													
WA Res Sched 1	-35,858,070	6,683,941	-38,586,897	-21,820,475	4,045,887	11,850,868	-5,307,066	15,150,402	-11,998,999	259,188	-16,096,417	-1,174,373	21,135,872
No of Cust	218,287	218,066	211,896	222,742	215,988	220,080	217,378	217,866	218,561	212,449	225,194	219,427	219,799
Usage/DDH		0.601	0.601	0.601	0.446	0.446	0.446	0.000	0.000	0.000	0.446	0.446	0.601
Usage/DDC		0.000	0.000	0.000	1.220	1.220	1.220	1.220	1.220	1.220	1.220	1.220	0.000
WA Res Sched 11	-846,184	173,282	-1,000,888	-566,523	113,325	324,534	6,048	171,480	-135,810	2,951	-452,177	-32,492	550,087
No of Cust	9,724	9,680	9,411	9,902	9,671	9,766	9,692	9,736	9,767	9,551	10,011	9,705	9,795
Usage/DDH		0.351	0.351	0.351	0.279	0.279	0.279	0.000	0.000	0.000	0.279	0.279	0.351
Usage/DDC		0.000	0.000	0.000	0.309	0.309	0.309	0.309	0.309	0.309	0.309	0.309	0.000
WA Com Sched 11	-3,205,453	540,441	-3,122,797	-1,754,806	209,600	626,098	-971,577	1,917,840	-1,516,615	33,084	-798,647	-59,857	1,691,782
No of Cust	22,735	22,789	22,164	23,152	22,684	22,817	22,711	22,734	22,772	22,354	23,230	22,673	22,739
Usage/DDH		0.465	0.465	0.465	0.220	0.220	0.220	0.000	0.000	0.000	0.220	0.220	0.465
Usage/DDC		0.000	0.000	0.000	1.480	1.480	1.480	1.480	1.480	1.480	1.480	1.480	0.000
WA Ind Sched 11	-57,771	11,380	-66,014	-36,944	5,627	14,975	-515	9,465	-7,533	167	-21,668	-1,570	34,859
No of Cust	125	127	124	129	127	119	129	123	124	124	127	124	124
Usage/DDH		1.757	1.757	1.757	1.055	1.055	1.055	0.000	0.000	0.000	1.055	1.055	1.757
Usage/DDC		0.000	0.000	0.000	1.350	1.350	1.350	1.350	1.350	1.350	1.350	1.350	0.000
WA Res Sched 21	-349,929	70,125	-366,630	-224,125	33,177	97,247	-38,759	114,551	-94,284	1,881	-140,233	-9,681	206,800
No of Cust	48	50	44	50	47	48	48	47	49	44	52	48	47
Usage/DDH		27.500	27.500	27.500	16.807	16.807	16.807	0.000	0.000	0.000	16.807	16.807	27.500
Usage/DDC		0.000	0.000	0.000	42.759	42.759	42.759	42.759	42.759	42.759	42.759	42.759	0.000
WA Com Sched 21	-2,311,267	307,653	-1,776,130	-1,011,092	0	39,975	-1,418,231	2,309,691	-1,819,347	39,111	41,544	0	975,559
No of Cust	1,772	1,768	1,718	1,818	1,772	1,758	1,782	1,782	1,778	1,720	1,827	1,757	1,787
Usage/DDH		3.412	3.412	3.412	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.412
Usage/DDC		0.000	0.000	0.000	22.739	22.739	22.739	22.739	22.739	22.739	22.739	22.739	0.000
WA Ind Sched 21	-126,150	19,969	-117,079	-63,823	0	1,443	-54,728	89,129	-66,757	1,504	1,544	0	62,648
No of Cust	76	76	75	76	77	72	78	78	74	75	77	73	76
Usage/DDH		5.152	5.152	5.152	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.152
Usage/DDC		0.000	0.000	0.000	20.047	20.047	20.047	20.047	20.047	20.047	20.047	20.047	0.000
ID Res Sched 1	-17,317,496	3,299,412	-19,603,644	-10,553,768	2,107,972	6,037,703	-1,760,675	6,238,801	-4,933,723	109,884	-8,154,342	-608,998	10,503,880
No of Cust	109,799	109,281	109,288	109,370	109,346	109,458	109,284	109,672	109,858	110,104	110,464	110,566	110,894
Usage/DDH		0.592	0.592	0.592	0.459	0.459	0.459	0.000	0.000	0.000	0.459	0.459	0.592
Usage/DDC		0.000	0.000	0.000	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.000
ID Res Sched 11	-394,730	80,680	-476,593	-258,230	51,855	148,492	-4,373	90,844	-71,555	1,587	-205,190	-15,188	262,941
No of Cust	5,666	5,590	5,558	5,598	5,612	5,659	5,607	5,692	5,679	5,667	5,767	5,753	5,807
Usage/DDH		0.283	0.283	0.283	0.220	0.220	0.220	0.000	0.000	0.000	0.220	0.220	0.283
Usage/DDC		0.000	0.000	0.000	0.280	0.280	0.280	0.280	0.280	0.280	0.280	0.280	0.000
ID Com Sched 11	-2,397,909	405,063	-2,389,625	-1,292,057	160,767	478,113	-671,588	1,360,661	-1,074,933	23,774	-608,825	-46,246	1,256,987
No of Cust	16,196	16,209	16,095	16,177	16,151	16,243	16,106	16,250	16,261	16,184	16,383	16,261	16,033
Usage/DDH		0.490	0.490	0.490	0.237	0.237	0.237	0.000	0.000	0.000	0.237	0.237	0.490
Usage/DDC		0.000	0.000	0.000	1.469	1.469	1.469	1.469	1.469	1.469	1.469	1.469	0.000
ID Ind Sched 11	-26,018	5,007	-29,277	-15,498	2,670	7,698	-2,121	7,635	-6,028	132	-9,974	-731	14,471
No of Cust	121	127	125	123	122	123	122	121	121	119	119	117	117
Usage/DDH		0.773	0.773	0.773	0.521	0.521	0.521	0.000	0.000	0.000	0.521	0.521	0.773
Usage/DDC		0.000	0.000	0.000	1.107	1.107	1.107	1.107	1.107	1.107	1.107	1.107	0.000
ID Res Sched 21	-72,150	13,417	-79,712	-42,881	6,037	17,401	-9,512	25,088	-19,807	440	-22,989	-1,725	42,092
No of Cust	17	17	17	17	17	17	17	17	17	17	17	17	17
Usage/DDH		15.475	15.475	15.475	8.455	8.455	8.455	0.000	0.000	0.000	8.455	8.455	15.475
Usage/DDC		0.000	0.000	0.000	25.891	25.891	25.891	25.891	25.891	25.891	25.891	25.891	0.000
ID Com Sched 21	-1,455,994	217,864	-1,281,373	-694,213	0	18,677	-646,452	1,053,868	-826,064	18,357	18,376	0	664,967
No of Cust	981	996	986	993	988	991	980	981	974	974	975	966	969

Prep by:_____ 1st Review:_____

12.2019	Total	January	February	March	April	May	June	July	August	September	October	November	December
Usage/DDH		4.289	4.289	4.289	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.289
Usage/DDC		0.000	0.000	0.000	18.847	18.847	18.847	18.847	18.847	18.847	18.847	18.847	0.000
ID Ind Sched 21	-85,903	18,216	-108,223	-59,277	0	0	0	0	0	0	0	0	63,381
No of Cust	57	55	55	56	56	58	57	59	57	58	59	58	61
Usage/DDH		6.494	6.494	6.494	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6.494
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Electric Adjustment	-64,505,023	11,846,450	-69,004,882	-38,393,712	6,736,917	19,663,225	-10,879,550	28,539,456	-22,571,455	492,060	-26,448,998	-1,950,861	37,466,325
WA subtotal	-42,754,824	7,806,791	-45,036,436	-25,477,788	4,407,617	12,955,141	-7,784,829	19,762,558	-15,639,345	337,886	-17,466,054	-1,277,973	24,657,607
ID subtotal	-21,750,200	4,039,659	-23,968,447	-12,915,924	2,329,301	6,708,084	-3,094,721	8,776,898	-6,932,110	154,174	-8,982,944	-672,888	12,808,718
Summarize by Schedule													
WA Sch 1	-35,858,070	6,683,941	-38,586,897	-21,820,475	4,045,887	11,850,868	-5,307,066	15,150,402	-11,998,999	259,188	-16,096,417	-1,174,373	21,135,872
WA Sch 11	-4,109,408	725,103	-4,189,699	-2,358,273	328,552	965,607	-966,044	2,098,785	-1,659,958	36,203	-1,272,492	-93,919	2,276,728
WA Sch 21	-2,787,346	397,747	-2,259,839	-1,299,040	33,177	138,666	-1,511,719	2,513,372	-1,980,387	42,496	-97,145	-9,681	1,245,007
ID Sch 1	-17,317,496	3,299,412	-19,603,644	-10,553,768	2,107,972	6,037,703	-1,760,675	6,238,801	-4,933,723	109,884	-8,154,342	-608,998	10,503,880
ID Sch 11	-2,818,657	490,750	-2,895,495	-1,565,785	215,292	634,303	-678,082	1,459,141	-1,152,516	25,493	-823,989	-62,166	1,534,399
ID Sch 21	-1,614,047	249,497	-1,469,307	-796,372	6,037	36,078	-655,964	1,078,956	-845,871	18,797	-4,613	-1,725	770,440
Revenue Adjustment													
WA Sch 1	($3,314,361)	$617,797	($3,566,587)	($2,016,866)	$373,961	$1,095,376	($490,532)	$1,400,352	($1,109,067)	$23,957	($1,487,792)	($108,547)	$1,953,589
WA Sch 11	($342,766)	$60,481	($349,463)	($196,704)	$27,405	$80,541	($80,578)	$175,060	($138,457)	$3,020	($106,139)	($7,834)	$189,902
WA Sch 21	($179,226)	$25,575	($145,308)	($83,528)	$2,133	$8,916	($97,204)	$161,610	($127,339)	$2,732	($6,246)	($622)	$80,054
Total WA	**($3,836,353)**	$703,853	($4,061,357)	($2,297,098)	$403,499	$1,184,833	($668,313)	$1,737,021	($1,374,864)	$29,709	($1,600,177)	($117,004)	$2,223,544
	66%	66%	65%	66%	65%	65%	73%	70%	70%	69%	65%	65%	66%
Decoupling Revenue Offset		0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900
WA Sch 1	($2,633,058)	$490,802	($2,833,436)	($1,602,277)	$297,089	$870,209	($389,698)	$1,112,494	($881,086)	$19,032	($1,181,960)	($86,234)	$1,552,007
WA Sch 11	($264,687)	$46,704	($269,859)	($151,896)	$21,162	$62,195	($62,223)	$135,183	($106,918)	$2,332	($81,961)	($6,049)	$146,644
WA Sch 21	($126,267)	$18,018	($102,371)	($58,846)	$1,503	$6,282	($68,481)	$113,856	($89,712)	$1,925	($4,401)	($439)	$56,399
Total WA	**($3,024,012)**	$555,524	($3,205,665)	($1,813,020)	$319,754	$938,686	($520,402)	$1,361,532	($1,077,716)	$23,289	($1,268,322)	($92,722)	$1,755,050
Revenue Related Expenses	**$141,152**	0.046677	Decoupling Mechanism revenue conversion factor										
Decoupling Adjustment	**$2,882,860**	$64,722	($372,229)	($210,743)	$22,665	$68,476	($130,704)	$249,038	($196,629)				
Revenue not captured in Decoupling													
WA Sch 1	($681,303)	$126,995	($733,151)	($414,589)	$76,872	$225,166	($100,834)	$287,858	($227,981)	$4,925	($305,832)	($22,313)	$401,582
WA Sch 11	($78,079)	$13,777	($79,604)	($44,807)	$6,242	$18,347	($18,355)	$39,877	($31,539)	$688	($24,177)	($1,784)	$43,258
WA Sch 21	($52,960)	$7,557	($42,937)	($24,682)	$630	$2,635	($28,723)	$47,754	($37,627)	$807	($1,846)	($184)	$23,655
Total WA	**($812,342)**	$148,329	($855,692)	($484,078)	$83,745	$246,148	($147,912)	$375,489	($297,148)	$6,420	($331,855)	($24,281)	$468,495
ID Sch 1	($1,679,811)	$317,964	($1,889,203)	($1,017,067)	$203,145	$581,853	($169,676)	$601,233	($475,463)	$10,590	($785,834)	($58,689)	$1,001,335
ID Sch 11	($204,945)	$33,906	($200,050)	($108,180)	$14,874	$43,824	($46,849)	$100,812	($79,627)	$1,761	($56,929)	($4,295)	$95,808
ID Sch 21	($88,957)	$13,378	($78,784)	($42,701)	$324	$1,935	($35,173)	$57,854	($45,356)	$1,008	($247)	($92)	$38,900
Total ID	**($1,973,713)**	$365,248	($2,168,037)	($1,167,948)	$218,343	$627,612	($251,698)	$759,899	($600,446)	$13,359	($843,011)	($63,077)	$1,136,042
	34%	34%	35%	34%	35%	35%	27%	30%	30%	31%	35%	35%	34%
FCA Revenue Offset		0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02212
ID Sch 1	($1,216,901)	$235,512	($1,399,308)	($753,328)	$150,467	$430,971	($125,677)	$445,326	($352,169)	$7,844	($582,057)	($43,470)	$768,989
ID Sch 11	($130,103)	$21,642	($127,691)	($69,051)	$9,494	$27,973	($29,903)	$64,348	($50,826)	$1,124	($36,338)	($2,742)	$61,867
ID Sch 21	($46,410)	$7,143	($42,066)	($22,800)	$173	$1,033	($18,780)	$30,891	($24,217)	$538	($132)	($49)	$21,857
Total ID	**($1,393,414)**	$264,297	($1,569,066)	($845,179)	$160,134	$459,977	($174,361)	$540,564	($427,212)	$9,506	($618,527)	($46,261)	$852,713
Revenue Related Expenses	**$8,135**	0.005838	Fixed Cost Adjustment Mechanism revenue conversion factor										0.005451
FCA Adjustment	**$1,385,279**	$28,785	($169,758)	($91,851)	$9,667	$29,006	($48,684)	$95,239	($75,043)				
Revenue not captured in FCA													
ID Sch 1	($462,910)	$82,452	($489,895)	($263,739)	$52,678	$150,882	($43,999)	$155,908	($123,294)	$2,746	($203,777)	($15,219)	$232,346
ID Sch 11	($74,842)	$12,264	($72,358)	($39,129)	$5,380	$15,851	($16,945)	$36,464	($28,801)	$637	($20,591)	($1,554)	$33,941
ID Sch 21	($42,546)	$6,235	($36,718)	($19,901)	$151	$902	($16,393)	$26,963	($21,138)	$470	($115)	($43)	$17,042
Total ID	**($580,299)**	$100,951	($598,971)	($322,769)	$58,209	$167,635	($77,337)	$219,335	($173,233)	$3,853	($224,484)	($16,815)	$283,329
Total Revenue	($5,810,066)	$1,069,101	($6,229,395)	($3,465,046)	$621,843	$1,812,445	($920,011)	$2,496,920	($1,975,309)	$43,068	($2,443,187)	($180,080)	$3,359,587
WA ERM RRC	($774,290)	$141,381	($815,610)	($461,403)	$79,822	$234,618	($140,983)	$357,900	($283,229)	$6,119	($316,310)	($23,144)	$446,549
ID PCA LCAR	($576,652)	$100,345	($595,376)	($320,832)	$57,860	$166,629	($76,873)	$218,018	($172,194)	$3,830	($223,136)	($16,715)	$281,792
Total Expense	($1,350,942)	$241,726	($1,410,986)	($782,234)	$137,682	$401,246	($217,856)	$575,918	($455,422)	$9,949	($539,447)	($39,859)	$728,341

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12.2019	Total	January	February	March	April	May	June	July	August	September	October	November	December
Estimated Margin	($41,699)	$7,554	($43,678)	($24,613)	$4,272	$12,536	($7,393)	$18,905	($14,959)	$324	($16,892)	($1,238)	$23,482

Weighted Block Rate Calculation

WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)

WA Sch 1			0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243
WA Sch 11			0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341
WA Sch 21			0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430
ERM RRC			0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)													
ID Sch 1			0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09533
ID Sch 11			0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06244
ID Sch 21			0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05049
PCA LCAR			0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02200
WA Schedule 1		17 GRC Block Usage, Bills & Baseload		Baseload Usage	Percentage	WS Usage	Percentage			**12/31/2010**		**1/10/2012**		**4/30/2014**
	Block 1	1,563,076,768		1,541,243,052	100.00%	21,833,716	3.00%			0.07525		0.07390		0.07533
	Block 2	458,131,072		0	0.00%	458,131,072	62.95%			0.08755		0.08598		0.08765
	Block 3	247,853,664		0	0.00%	247,853,664	34.05%			0.10264		0.10080		0.10276
		2,269,061,504		1,541,243,052	100.00%	727,818,452	100.00%			**0.09232**		**0.09066**		**0.09243**
		2,518,371	612	1,541,243,052						9.405¢		9.237¢		9.243¢
WA Schedule 11														
	Block 1	419,807,178		419,807,178	81.44%	0	0.00%			0.11507		0.11293		0.11349
	Block 2	192,006,796		95,666,450	18.56%	96,340,346	100.00%			0.08455		0.08298		0.08341
		611,813,974		515,473,628	100.00%	96,340,346	100.00%			**0.08455**		**0.08298**		**0.08341**
		375,436	1,373	515,473,628						8.455¢		8.298¢		8.341¢
WA Schedule 21														
	Block 1	1,239,435,303		1,239,435,303	93.57%	0	0.00%			0.07240		0.07089		0.07189
	Block 2	158,308,533		85,144,041	6.43%	73,164,492	100.00%			0.06475		0.06340		0.06430
		1,397,743,836		1,324,579,344	100.00%	73,164,492	100.00%			**0.06475**		**0.06340**		**0.06430**
		22,836	58,004	1,324,579,344						6.475		0.06340		6.430¢
									ERM RRC rate	0.02012		0.01566		0.01811
									Decoupling RRA rate	0.02108		0.01641		0.01900
ID Schedule 1		17 GRC Block Usage, Bills & Baseload								**11/30/2015**		**5/31/2014**		**12/31/2014**
	Block 1	631,683,680		631,683,680	84.52%	0	0.00%			0.08482		0.07949		0.08574
	Block 2	466,874,373		115,721,572	15.48%	351,152,801	100.00%			0.09533		0.09000		0.09637
		1,098,558,053		747,405,252	100.00%	351,152,801	100.00%			**0.09533**		**0.09**		**0.09637**
		1,258,258	594	747,405,252						9.533¢		9.444¢		9.637¢
ID Schedule 11														
	Block 1	262,422,258		262,422,258	89.18%	0	0.00%			0.08909		0.08341		0.09857
	Block 2	95,790,406		31,836,498	10.82%	63,953,908	100.00%			0.06244		0.05676		0.06909
		358,212,664		294,258,756	100.00%	63,953,908	100.00%			**0.06244**		**0.05676**		**0.06909**
		252,366	1,166	294,258,756						6.244¢		6.840¢		6.909¢
ID Schedule 21														
	Block 1	595,628,304		595,628,304	88.83%	0	0.00%			0.05991		0.05543		0.06361
	Block 2	52,010,569		74,903,082	11.17%	-22,892,513	100.00%			0.05049		0.04601		0.05362
		647,638,873		670,531,386	100.00%	-22,892,513	100.00%			**0.05049**		**0.04601**		**0.05362**
		13,657	49,098	670,531,386						0.000¢		0.000¢		5.362¢
									PCA LCAR	0.02200		0.02473		0.02484
									Fixed Cost Adjustment RRA rate	0.02212		0.02488		0.02499

Prep by:_____ 1st Review:_____

Date: 12/9/2021 Mgr. Review:_____

Avista Utilities
Eliminate Adder Schedules
Twelve Months Ended December 31, 2019

Adder Schedule Amounts Embedded in Results of Operations
Washington Electric

Schedule 93 and Schedule 98 Unbilled Only (Billed Eliminated in Adjustment 2.13)

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 74 Tax Reform Temporary Rebate	Schedule 75 Decoupling (Rebate) Surcharge	Schedule 89/91/92 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/ Rebate	Schedule 95 Optional Renewable	Schedule 98 REC Revenue Surcharge/Rebate	Eliminate Contra-Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
	REVENUES											
1	Total General Business	0.956069	$ (3,684,665)	$ (4,093,995)	$ 1,238,539	$ 28,068,387	$ -	$ 164,027	$ 35,651		$ 21,727,944	**$ (21,727)**
2	Interdepartmental Sales										$ -	
3	Sales for Resale										$ -	
4	Total Sales of Electricity		$ (3,684,665)	$ (4,093,995)	$ 1,238,539	$ 28,068,387	$ -	$ 164,027	$ 35,651	$ -	$ 21,727,944	$ (21,727)
5	Other Revenue				$ (1,184,128)					$ 1,396,884	$ 212,757	**$ (213)**
6	Total Electric Revenue		$ (3,684,665)	$ (4,093,995)	$ 54,411	$ 28,068,387	$ -	$ 164,027	$ 35,651	$ 1,396,884	$ 21,940,701	$ (21,940)
	EXPENSES											
	Production and Transmission											
7	Operating Expenses						$ -				$ -	**$ -**
8	Purchased Power										$ -	
9	Depreciation/Amortization										$ -	
10	Regulatory Amortization		$ (3,522,792)					$ 156,371	$ 34,085		$ (3,332,337)	**$ 3,332**
11	Taxes										$ -	
12	Total Production & Transmission		$ (3,522,792)	$ -	$ -	$ -	$ -	$ 156,371	$ 34,085	$ -	$ (3,332,337)	$ 3,332
	Distribution											
13	Operating Expenses										$ -	
14	Depreciation/Amortization										$ -	
15	Taxes	0.038605	$ (142,247)	$ (158,049)	$ 47,814	$ 1,083,585	$ -	$ 6,332	$ 1,376	$ -	$ 838,811	**$ (839)**
16	Total Distribution		$ (142,247)	$ (158,049)	$ 47,814	$ 1,083,585	$ -	$ 6,332	$ 1,376	$ -	$ 838,811	$ (839)
17	Customer Accounting	0.003326	$ (12,256)	$ (13,618)	$ 4,120	$ 93,364	$ -	$ 546	$ 119	$ -	$ 72,273	**$ (72)**
18	Customer Service & Information					$ 26,835,302					$ 26,835,302	**$ (26,835)**
19	Sales Expenses										$ -	
	Administrative & General											
20	Operating Expenses	0.002000	$ (7,369)	$ (8,188)	$ 2,477	$ 56,137	$ -	$ 328	$ 71	$ -	$ 43,456	**$ (43)**
21	Depreciation/Amortization			$ (3,914,140)							$ (3,914,140)	**$ 3,914**
22	Taxes										$ -	
23	Total Admin. & General		$ (7,369)	$ (3,922,328)	$ 2,477	$ 56,137	$ -	$ 328	$ 71	$ -	$ (3,870,684)	$ 3,871
24	Total Electric Expenses		$ (3,684,665)	$ (4,093,995)	$ 54,411	$ 28,068,387	$ -	$ 163,577	$ 35,651	$ -	$ 20,543,366	$ (20,543)
25	OPERATING INCOME BEFORE FIT		$ -	$ -	$ 0	$ -	$ -	$ 450	$ -	$ 1,396,884	$ 1,397,335	$ (1,397)

Query Name: V2 Transactions_by_FERC_GL_Detail
Accounting
Periods : 201901 through 201912 Selected Accounts

Source Id:<All>	Jurisdiction:WA	Service:ED

Ferc Acct	Ferc Acct Desc	Transaction Amount	
407230	TAX REFORM AMORTIZATION	($3,914,140.00)	Schedule 74 amortization, calendar (Tax Reform - Temporary)
407395	OPTIONAL RENEWABLE POWER REV O	$156,370.72	Schedule 95 Revenue Offset (moves revenue to Buck a Block balancing account)
407450	AMORT BPA RX	($3,102,919.36)	Schedule 59 amortization (ResX), billed
407494	AMORT SCH 98 REC REV	$34,085.00	Sch 98 amortization unbilled (REC Rev)
407499	AMORT SCH 59 BPA RES EXCH CRED	($419,873.00)	Sch 59 amortization (ResX), unbilled
557161	AMORT UNBILLED ADD-ONS	$0.00	Sch 93 amortization, unbilled (ERM)
557290	WA ERM AMORTIZATION	$0.00	Sch 93 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)
557324	DEF POWER SUPPLY EXP-REC AMORT	($1,658,472.00)	Sch 98 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)
908600	CUST SVC & INFO EXP	$27,222,127.48	Schedule 89/91/92 billed revenue offset
908690	AMORT UNBILLED DSM TARIFF RIDE	($386,825.00)	Schedule 89/91/92 unbilled revenue offset
456311	CONTRA DECOUPLING DEFERRAL	($1,396,884.38)	amortization of prior period reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB
456329	AMORTIZE RES DECOUPLING	($929,434.70)	Sch 75 Amortization Residential Decoupling, calendar
456339	AMORTIZE NON-RES DECOUPLING	$2,113,562.55	Sch 75 Amortization Non-Residential Decoupling, calendar
Total		$17,717,597.31	

Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2019'

Revenue Class:<All>	State Cde:WA	Service:Electric

	Period	Revenue 12 Month Total
Rate Schedule Num		
0095		$164,027.00
Total Schedule 95		$164,027.00

Check unbilled add-on journal to be sure captured all unbilled add-on sub accounts Do not print
Transaction Analysis Selection: Accounting Period : '2019%' , Journal Selection : '%ubld%'

Source Id:GL	Journal Selection:<All>	Service:ED	Jurisdiction:WA

Ferc Acct	Transaction Desc Long	Accounting Period	Transaction Amount Total	
253990	AMORT UNBILLED ADD-ONS	2019	359,626.00	359,626.00
407230	TAX REFORM AMORTIZATION	2019	412,987.00	
407494	AMORT SCH 98 REC REV	2019	34,085.00	
407499	AMORT SCH 59 BPA RES EXCH CRED	2019	-419,873.00	
908690	AMORT UNBILLED DSM TARIFF RIDE	2019	-386,825.00	-359,626.00
Total			.00	

Journal Name (All)

Sum of Transaction Amount		Jurisdiction	Service		
		WA		WA Total	Grand Total
FERC Account	FERC Account Description	ED	GD		
407230	TAX REFORM AMORTIZATION	$ (3,914,140.00)	$ (1,205,040.10)	$ (5,119,180.10)	$ (5,119,180.10)
407395	OPTIONAL RENEWABLE POWER REV O	$ 156,370.72		$ 156,370.72	$ 156,370.72
407450	AMORT BPA RX	$ (3,102,919.36)		$ (3,102,919.36)	$ (3,102,919.36)
407494	AMORT SCH 98 REC REV	$ 34,085.00		$ 34,085.00	$ 34,085.00
407499	AMORT SCH 59 BPA RES EXCH CRED	$ (419,873.00)		$ (419,873.00)	$ (419,873.00)
456311	CONTRA DECOUPLING DEFERRAL	$ (1,396,884.38)		$ (1,396,884.38)	$ (1,396,884.38)
456329	AMORTIZATION RES DECOUPLING DE	$ (929,434.70)		$ (929,434.70)	$ (929,434.70)
456339	AMORTIZATION NON-RES DECOUPLIN	$ 2,113,562.55		$ 2,113,562.55	$ 2,113,562.55
495329	AMORTIZATION RES DECOUPLING DE		$ (2,439,657.86)	$ (2,439,657.86)	$ (2,439,657.86)
495339	AMORTIZATION NON-RES DECOUPLIN		$ 572,130.32	$ 572,130.32	$ 572,130.32
557324	DEF POWER SUPPLY EXP-REC AMORT	$ (1,658,472.00)		$ (1,658,472.00)	$ (1,658,472.00)
805110	AMORTIZE RECOVERABLE GAS COSTS		$ (12,296,765.33)	$ (12,296,765.33)	$ (12,296,765.33)
908600	CUST SVC & INFO EXP	$ 27,222,127.48	$ 8,515,255.06	$ 35,737,382.54	$ 35,737,382.54
908690	AMORT UNBILLED DSM TARIFF RIDE	$ (386,825.00)	$ (30,531.00)	$ (417,356.00)	$ (417,356.00)
Grand Total		**$ 17,717,597.31**	**$ (6,884,608.91)**	**$ 10,832,988.40**	**$ 10,832,988.40**

Adjustment No. __2.12___

Workpaper Ref. Misc Exp 2.12

Avista Utilities
Miscellaneous Restating Adjustments
For the Twelve Months Ended December 31, 2019

		WA Electric		WA Gas	
Misc. Restating Adjustments:					
BOD Meeting Expenses @50%	E-MR-1	(8,721)	G-MR-1	(2,659)	
BOD Fees	E-MR-1	(382,698)	G-MR-1	(116,700)	
Non-Utility Removals	E-MR-1	(10,815)	G-MR-1	(820)	
Reclassifications	E-MR-1	(552)	G-MR-1	(4,088)	
LTIP	E-MR-1	(771,795)	G-MR-1	(235,353)	
Plane Reclassifications	E-MR-1	(20,887)	G-MR-1	(31,563)	
D&O Insurance	E-MR-1	(28,489)	G-MR-1	(8,687)	
Total Misc. Restating Adjustments		**(1,223,957)**		**(399,869)**	
Revenues:					
Eliminate true-up to the 2019 provision for rate refund.		-		(444,000)	Other Revenue
Total Misc. Restating Adjustments -Revenues		**-**		**(444,000)**	
Net Operating Income Before FIT		1,223,957		(44,131)	

Prep by: _____

Date: 12/9/2021 Mgr. Review:_____

2014-2019 Incentive Compensation by Employee Group
Target and Incenitve for Plan Year

**excludes payroll tax*

Non-Executive	2013	2014	2015	2016	2017	2018	2019		Six Year Average	2019 Expense	O & M Adjustment
Target	$ 9,415,611	$ 7,595,672	$ 8,400,998	$ 8,768,110	$ 8,907,284	$ 8,939,222	$ 9,560,785				
Capital	$ 2,488,974	$ 2,634,759	$ 2,409,607	$ 2,900,617	$ 3,024,646	$ 2,763,401	$ 1,915,430.40	24%	$ 2,608,077	$ 2,253,214	
Non-Operating	$ 180,584	$ 183,346	$ 153,039	$ 53,032	$ 232,665	$ 227,419	$ 157,633.48	2%	$ 167,856	$ 357,826	
Operating	$ 6,938,236	$ 6,668,384	$ 6,066,528	$ 5,810,021	$ 6,747,287	$ 6,703,034	$ 4,646,157.07	59%	$ 6,106,902	$ 4,804,561	$ 1,302,341
Other	$ 2,272,747	$ 1,831,202	$ 1,373,346	$ 834,115	$ 1,628,655	$ 1,636,727	$ 1,134,485.04	14%	$ 1,406,422	$ 1,172,911	
Actual	**$ 11,880,541**	**$ 11,317,692**	**$ 10,002,519**	**$ 9,597,784**	**$ 11,633,253**	**$ 11,330,580**	**$ 7,853,706**		$ 10,289,256	$ 8,588,512	$ 1,302,341
Executive	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**		**Six Year Average**	**2019 Actual Expense**	**O & M Adjustment**
Target	$ 2,146,700	$ 2,329,406	$ 2,746,488	$ 2,746,488	$ 2,645,970	$ 2,786,099	$ 2,981,115				
Operating	$ 1,591,419	$ 1,164,703	$ 1,284,491	$ 1,138,764	$ 1,298,642	$ 1,246,174	$ 979,535		$ 1,185,385	$ 914,764	$ 270,621
Non-Operating	$ 1,060,946	$ 2,329,313	$ 1,072,417	$ 2,433,766	$ 1,111,307	$ 1,539,925	$ 2,861,870		$ 1,891,433	$ 2,886,600	
Actual	**$ 2,652,365**	**$ 3,494,016**	**$ 2,356,908**	**$ 3,572,530**	**$ 2,409,949**	**$ 2,786,099**	**$ 3,841,405**		$ 3,076,818	$ 3,801,365	$ 270,621
Total	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2018**		**Total Adjustment**		**$ 1,572,961.06**
Total Target	$ 11,562,311	$ 9,925,078	$ 11,147,486	$ 11,514,598	$ 11,553,254	$ 11,725,321	$ 12,541,900				
Total Actual	$ 14,532,906	$ 14,811,708	$ 12,359,427	$ 13,170,314	$ 14,043,202	$ 14,116,679	$ 11,695,111		WA Electric	0.70135	
									(note 7, 4)	0.68249	**$ 752,920**
									WA Gas	0.20549	
									(note 7, 4)	0.67799	**$ 219,145**

Use of 6-Year average of actual expense Consistant with methodology approved by the Commission in UE-170485/UG-170486.
Notes: In Docekts UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment.
On rebuttal the Company accepted this adjustment. The Commission approved this methodology in Order 07.

Date: 12/9/2021

Mgr. Review:_____

AVISTA UTILITIES
Restate Debt Interest
Washington - Electric
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000's)

			Restate Debt Interest			Reconciliation FIT Expense
	Adjustment Description		2.14 Adjustment ROO	All other Adjustments	TOTAL	Line No. 27 Adjustments
1.00	Results of Operations		1,710,135		1,710,135	934
1.01	Deferred FIT Rate Base			47	47	-
1.02	Deferred Debits and Credits			1	1	-
1.03	Working Capital			(3,752)	-3,752	20
1.04	Remove AMI Rate Base			(48,288)	-48,288	251
2.01	Eliminate B & O Taxes			-	0	-
2.02	Restate Property Tax			-	0	-
2.03	Uncollect. Expense			-	0	-
2.04	Regulatory Expense			-	0	-
2.05	Injuries and Damages			-	0	-
2.06	FIT/DFIT/ ITC Expense			-	0	-
2.07	Office Space Charges to Non-Utility			-	0	-
2.08	Restate Excise Taxes			-	0	-
2.09	Net Gains & Losses			-	0	-
2.10	Weather Normalization			-	0	-
2.11	Eliminate Adder Schedules			-	0	-
2.12	Misc. Restating Non-Util / Non- Recurring Expenses			-	0	-
2.13	Restating Incentives			-	0	-
2.14	Restate Debt Interest			-	0	-
2.15	Eliminate WA Power Cost Defer			-	0	-
2.16	Nez Perce Settlement Adjustment			-	0	-
2.17	Normalize CS2/Colstrip Major Maint			-	0	-
2.18	Authorized Power Supply			-	0	-
2.19	Restate 2019 AMA Rate Base to EOP			20,146	20,146	(105)
3.00P	Pro Forma Power Supply			-	0	-
3.00T	Pro Forma Transmission Revenue/Expense			-	0	-
3.01	Pro Forma Revenue Normalization			-	0	-
3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts			(766)	-766	4
3.03	Pro Forma ARAM DFIT			-	0	-
3.04	Pro Forma Labor Non-Exec			-	0	-
3.05	Pro Forma Labor Exec			-	0	-
3.06	Pro Forma Employee Benefits			-	0	-
3.07	Pro Forma Insurance Expense			-	0	-
3.08	Pro Forma IS/IT Expense			-	0	-
3.09	Pro Forma Property Tax			-	0	-
3.10	Pro Forma Fee Free Amortization			-	0	-
3.11	Pro Forma 2020 Customer At Center			10,279	10,279	(54)
3.12	Pro Forma 2020 Large & Distinct			18,005	18,005	(94)
3.13	Pro Forma 2020 Programmatic			47,479	47,479	(247)
3.14	Pro Forma 2020 Mandatory & Compliance			36,826	36,826	(192)
3.15	Pro Forma 2020 Short Lived			10,180	10,180	(53)
3.16	Pro Forma AMI Capital			87,585	87,585	(456)
3.17PF	Pro Forma WildFire Plan			9,406	9,406	(49)
3.18PF	Pro Forma EIM Expenditures			8,726	8,726	(45)
3.19PF	Pro Forma Colstrip Cap & Amortization			(21,449)	-21,449	112
3.20	PF Normalize CS2/Colstrip Major Maint			-	0	-
3.21	Restate 2019 ADFIT			(30,542)	-30,542	159
	Totals		1,710,135	143,884	1,854,019	
	Weighted Average Cost of Debt		2.48%	2.48%		
	Restated Debt Interest		42,411	3,568	45,980	185
	Interest Per Results (E-FIT-12A)	Per ROO	46,858		46,858	
	Increase (Decrease) in Interest Expense		(4,447)	3,568	(878)	
	FIT Rate		0.21	0.21		
	Increase (Decrease) in FIT		934	(749)	185	185

2.14
Adjustment

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2019

		ERM			
		Rebate	557.290	557.280	410.1
	Conv Factor in Effect	Revenue	Amortization	Deferrals	DFIT
Jan-19	0.953323	-	-	-	-
Feb-19	0.953323	-	-	-	-
Mar-19	0.953323	-	-	-	-
Apr-19	0.953323	-	-	-	-
May-19	0.953323	-	-	-	-
Jun-19	0.953323	-	-	-	-
Jul-19	0.953323	-	-	-	-
Aug-19	0.953323	-	-	-	-
Sep-19	0.953323	-	-	-	-
Oct-19	0.953323	-	-	-	-
Nov-19	0.953323	-	-	-	-
Dec-19	0.953323	-	-	1,096,569	(230,279)
Total		-	-	1,096,569	(230,279)
				ERM-2	

Revenue Related Expenses - from GRC

Excise Tax	0.038495	-
Uncollect.	0.006183	-
Commission Fee	0.002000	-
Total	0.046678	-
	RCF-1	

Account 557 as Recorded	ERM	Adjust	Total	
Deferrals	1,096,569	-	1,096,569	Debit
Amortizations	-	-	-	Credit
Net	1,096,569	-	1,096,569	Crebit
Account 410.10	(230,279)	-	(230,279)	Debit

ERM Adjustment

Adjustment ($000)	Add Back Revenue	Remove Deferral & Amort.	Total Adjustment
Revenue	-		-
Account 557		(1,097)	(1,097)

Prep By: AB
Date: 12/9/2021

Mgr. Review:_____

Excise tax		-		-
Uncollectibles		-		-
Other (commission fees)		-		-
Total expenses		-	(1,097)	(1,097)
Net income before income taxes		-	1,097	1,097
FIT	0.21	-	230	230
Net income		-	867	867

Avista Corporation
Eliminate Washington ERM/REC
12 Months Ended December 31, 2019

NET ERM/REC Adjustment

Adjustment ($000)		Add Back Revenue	Remove Deferral & Amort.	Total Adjustment
Revenue		1,740	-	1,740
		-	-	-
Account 557		-	300	300
Excise tax		67	-	67
Uncollectibles		11	-	11
Other (commission fees)		3	-	3
Total expenses		81	300	381
Net income before income taxes		1,658	(300)	1,358
FIT	0.21	348	(63)	285
Net income		1,310	(237)	1,073

	check
ERM	867
REC	207
TOTAL	1,073

Prep By: AB
Date: 12/9/2021

Mgr. Review:_____

Adjustment No. _____

Workpaper Ref. Nez Perce 2.16

AVISTA UTILITIES

NEZ PERCE SETTLEMENT ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2019
ELECTRIC

			SYS - ELEC	Wash	Idaho
	Note 1 - Prod/Trans Ratio *(Results Report E-ALL-12A)*		100.000%	65.640%	34.360%
Agreement Period is 45 years					
Washington	Allocated Annual Payments		783,828	$514,505	
	Less: Insurance Proceeds			-$22,008	
				$492,497	
Idaho	Allocated Annual Payments		$872,500		$299,791
	Less: Insurance Proceeds				-$13,368
					$286,423
Directly Assigned	Account 557200 Recorded Amounts *(Results Report E-557-12A)*		$818,678	$497,498	$321,180
	Adjustment to Account 557		-$39,758	**-5,001**	**-34,757**
	Federal Income Tax	-21%	8,349	1,050	7,299
	Net Expense Adjustment		-31,409	-3,951	-27,458
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments				
	Total Annual Payments		835,498		
	Annual Payments Direct Idaho		51,670		
	Annual Payments Allocated Electric		783,828		
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000	2,500,000		
	1/31/2000 - 1/31/2043 Annual Payments		835,498		
	Total Payments over 45 Years		39,261,912		
	Levelized Amortization		872,500		

Prep by: _____

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Date: 12/9/2021 Mgr. Review:_____

	Actual Annual Expense	Amortization 2016	2017	2018	2019	Outer Years	Total Amortization
Colstrip:							
2015 Major Maintenance Expense	-						
2016 Major Maintenance Expense	-	1,206,564	1,206,560	1,206,552			3,619,676
2017 Major Maintenance Expense	-		967,152	967,152	967,149		2,901,453
2018 Major Maintenance Expense	-			102,696	102,696	102,696	308,088
2019 Major Maintenance Expense	-						-
Total (System)	-	1,206,564	2,173,712	2,276,400	1,069,845		6,829,217
CS2: (updated per Staff-DR-098)							
2019 Major Maintenance (Steam Turbine)	957,877				136,840	821,037	957,877
2019 Major Maintenance (T3 Transformer)	2,213,324				553,331	1,659,993	2,213,324
Total System	3,171,201	-	-	-	690,171		3,171,201
Total Colstrip and CS2	3,171,201	1,206,564	2,173,712	2,276,400	1,760,016		10,000,418
FY Actual Expense (System)		-	-	-	3,171,201		
System Adjustment		1,206,564	2,173,712	2,276,400	(1,411,185)		
P/T Ratio					65.64%		
WA Share - Adjustment					**(926,302)**		
					Restating Adj 2.18		

	Summary	WA Share
2019 Actual	3,171,201	2,081,576
Restate Adj 2.17	(1,411,185)	(926,302)
Restated 2019	1,760,016	1,155,274

Avista Corporation
WA Power Supply/Transmission Actual Net Cost

12.31.2019 Historical Loads

Avista Corporation
WA Power Supply Commission Basis Net Costs

2017 GRC Power Supply - 12.2016 Historical Loads with RRA for WA load change to match 2019 normalized revenue with 2019 actual allocation

		12.2019 Actual			ERM 12.2019 Embedded Authorized			NET CHANGE	Adjustment 2.18 WA Share NET CHANGE
		12 ME 12.2019 Actual			12 ME 12.2019 Normalized			Restated 12.2019	Restated 12.2019
		Power Supply System	Total Washington Amounts		Power Supply System		Total Washington Amounts	Power Supply System	Total Washington Amounts
P/T Allocation Percentages		Per Results	65.64%			(1)	**65.64%**		
447 Sales for Resale		$80,222	$52,658		$54,104		$35,514	-$26,118	-$17,144
456 Transmission Wheeling Revenue	System	19,255	12,639		$15,149		9,944	(4,106)	(2,695)
456 Transmission Wheeling Revenue	Direct WA	105	105		0		0	(105)	(105)
456 Transmission Wheeling Revenue	Direct ID	-52	0		0		0	52	-
456 Other Electric Revenue		55,467	36,409		0		0	(55,467)	(36,409)
Total Revenue		154,997	101,810		69,253		45,458	-85,744	-56,352
501 Thermal Fuel Expense		28,880	18,957		28,874		18,953	-$6	-$4
547 Other Fuel Expense		71,501	46,933		70,067		45,992	(1,434)	(941)
555 Purchased Power		133,944	87,921		111,395		73,120	(22,549)	(14,801)
557 Other Expenses		49,676	32,607		411		270	(49,265)	(32,338)
XXX Other Expenses-Direct WA		0	0	(2)	-2,503		-2,503	(2,503)	(2,503)
565 Trans. of Elec. by Others		17,253	11,325		17,404		11,424	151	99
Total Expense		301,254	197,743		225,649		147,256	-75,605	-50,487
Net Income Before Income Taxes		-146,257	-95,933		-156,395		-101,798	-10,138	-$5,865
Federal Income Tax (pro-rated rate)	21%		-20,146	21%			-21,378		-$1,232
Net Income			-$75,787				-$80,420		**-$4,633**

ERM Retail Revenue Adjustment rate Average Cost per MWh $18.08

(1) 65.73% per UE-170485 authorized. ROO current production/transmission allocation ratio 65.64%.
(2) Includes authorized directly assigned reductions and a power cost adjustment for change in WA retail loads from authorized.

12.2019 Weather Normalized	5,630,117	MWhs	5,672,872	12.2019 Actual per books
12.2019 Actual	5,672,872	MWhs	5,658,613	UE-170485 authorized
weather adjustment load change	(42,755)	MWhs	14,259	load change
Retail Revenue Adjustment rate	$18.11	$/MWh	$18.11	Retail Revenue Adjustment rate
Weather adj load change power cost	($774,293)		$258,178	load change power cost

ROO = Results of operation at 12.31.2019

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION	AMA 12.31.2019 Actual Results	EOP 12.31.2019 Actual Results	AMA to EOP New Revenue Incremental Difference	AMA to EOP AMI Incremental Difference	C.G. Gantry Crane Rehabilitation	Adjustment 2.19 Restate AMA to EOP Rate Base	RECONCILIATION 12.31.2019 EOP Balance Restated
EXPENSES	ROO	2) Adj. Dep Exp		2) Adj. Dep Exp	Staff-DR-039		
Intangible	20,791	21,711		(72)		**848**	21,639
Production	21,925	24,687			(10)	**2,752**	24,677
Transmission	9,925	10,730		-		**805**	10,730
Distribution	31,102	31,255	(346)	(1,170)		**(1,363)**	29,739
General	15,583	14,581		(194)		**(1,196)**	14,387
Total Electric Expenses	99,326	102,964	(346)	(1,437)	(10)	**1,846**	101,172
RATE BASE							
PLANT IN SERVICE	ROO	ROO	NR.1E-New Rev	AMI - Electric	Staff-DR-039		
Intangible	211,035	213,102		12		**2,079**	213,114
Production	930,160	934,139			(661)	**3,318**	933,478
Transmission	509,897	527,864				**17,967**	527,864
Distribution	1,194,476	1,233,690	(14,111)	(17,592)		**7,510**	1,201,986
General	279,556	286,687		(1,518)		**5,613**	285,169
Total Plant in Service	3,125,125	3,195,482	(14,111)	(19,098)	(661)	**36,487**	3,161,612
ACCUMULATED DEPRECIATION/AMORT	ROO	ROO	NR.1E-New Rev	AMI - Electric	Staff-DR-039		
Intangible	(57,195)	(64,519)		2,010		**(5,314)**	(62,509)
Production	(382,437)	(390,611)			(242)	**(8,416)**	(390,853)
Transmission	(147,016)	(150,787)				**(3,771)**	(150,787)
Distribution	(358,989)	(359,566)	346	790		**558**	(358,431)
General	(92,748)	(92,213)		583		**1,118**	(91,630)
Total Accumulated Depreciation	(1,038,385)	(1,057,696)	346	3,383	(242)	**(15,825)**	(1,054,210)
NET PLANT	2,086,740	2,137,786	(13,766)	(15,715)	(904)	**20,662**	2,107,402
	ADFIT AMA	ADFIT EOP	NR.1E-New Rev				
DEFERRED TAXES	(418,923)	(420,133)	693			**(517)**	(419,440)
Net Plant After DFIT	1,667,817	1,717,653	(13,073)	(15,715)	(904)	**20,145**	1,687,962
Additional Detail for Cost of Service							
Depreciation Expense	ROO	2) Adj. Dep Exp			Staff-DR-039		
Steam	6,040	13,116				**7,076**	13,116
Hydro	8,916	4,969			(10)	**(3,957)**	4,959
Other	6,969	6,602				**(367)**	6,602
Total Production Depreciation Expense	21,925	24,687			(10)	**2,752**	24,677
Plant in Service	ROO	ROO			Staff-DR-039		
Steam	286,545	287,448				**903**	287,448
Hydro	442,056	444,091			(661)	**1,374**	443,430
Other	201,559	202,599				**1,040**	202,599
Total Production Plant in Service	930,160	934,139			(661)	**3,318**	933,478
Accumulated Depreciation	ROO	ROO			Staff-DR-039		
Steam	(202,373)	(204,605)				**(2,232)**	(204,605)
Hydro	(92,485)	(94,993)			(242)	**(2,751)**	(95,236)
Other	(87,579)	(91,013)				**(3,434)**	(91,013)
Total Production Accumulated Depreciation	(382,437)	(390,611)			(242)	**(8,416)**	(390,853)

2) Adj. Dep Exp	Electric Depreciation Exp Adjustment to Plant	Electric Depreciation Exp Adjustment to Plant - AMI
Intangible Plant	920,468	72,288
Steam Production Plant	7,076,198	-
Hydraulic Production Plant	(3,946,952)	-
Other Production Plant	(367,198)	-
Transmission Plant	804,754	-
Distribution Plant	153,138	1,170,473
General Plant	(438,847)	193,845
Transportation	(563,460)	-
	3,638,100	1,436,606

Avista Corporation
WA Power Supply/Transmission Actual Net Cost

12.31.2019 Historical Loads

12.2019 Actual

12 ME 12.2019 Actual

		Power Supply System	Total Washington Amounts
P/T Allocation Percentages		Per Results	65.64%
447 Sales for Resale		$80,222	$52,658
456 Transmission Wheeling Revenue	System	19,255	12,639
456 Transmission Wheeling Revenue	Direct WA	105	105
456 Transmission Wheeling Revenue	Direct ID	-52	0
456 Other Electric Revenue		55,415	36,374
Total Revenue		154,945	101,776
501 Thermal Fuel Expense		28,880	18,957
547 Other Fuel Expense		71,501	46,933
555 Purchased Power		133,944	87,921
549 Misc Other Gen Expense		0	0
550 Rents		0	0
557 Other Expenses		49,676	32,607
XXX Other Expenses-Direct WA		0	0
565 Trans. of Elec. by Others		17,253	11,325
Total Expense		301,254	197,743
Net Income Before Income Taxes		-146,309	-95,967
Federal Income Tax (pro-rated rate)	21%		-20,153
Net Income			-$75,814
ERM Retail Revenue Adjustment rate			

Avista Corporation
WA Power Supply Commission Basis Net Costs

2017 GRC Power Supply - 12.2016 Historical Loads with RRA for WA load change to match 2019 normalized revenue with 2019 actual allocation

ERM 12.2019 Embedded Authorized

12 ME 12.2019 Normalized

		Power Supply System	Total Washington Amounts	NET CHANGE **Restated 12.2019** Power Supply System	**DONE** Adjustment **2.18** WA Share NET CHANGE **Restated 12.2019** Total Washington Amounts
P/T Allocation Percentages			(1) **65.64%**		
447 Sales for Resale		$54,104	$35,514	-$26,118	-$17,144
456 Transmission Wheeling Revenue		$15,149	9,944	(4,106)	(2,695)
456 Transmission Wheeling Revenue		0	0	(105)	(105)
456 Transmission Wheeling Revenue		0	0	52	-
456 Other Electric Revenue		0	0	(55,415)	(36,374)
Total Revenue		69,253	45,458	-85,691	-56,318
501 Thermal Fuel Expense		28,874	18,953	-$6	-$4
547 Other Fuel Expense		70,067	45,992	(1,434)	(941)
555 Purchased Power		111,395	73,120	(22,549)	(14,801)
549 Misc Other Gen Expense		-	0		-
550 Rents			0		-
557 Other Expenses		411	270	(49,265)	(32,338)
XXX Other Expenses-Direct WA	(2)	-2,503	-2,503	(2,503)	(2,503)
565 Trans. of Elec. by Others		17,404	11,424	151	99
Total Expense		225,649	147,256	-75,605	-50,487
Net Income Before Income Taxes		-156,395	-101,798	-10,086	-$5,831
Federal Income Tax (pro-rated rate)	21%		-21,378		-$1,224
Net Income			-$80,420		**-$4,606**
ERM Retail Revenue Adjustment rate		Average Cost per MWh	$18.08		

Avista Corporation
WA Power Supply Pro Forma Net Costs

12.31.2019 Normalized Historical Loads

10.01.2021 - 09.30.2022 ERM Proposed Authorized

		Power Supply System		Total Washington Amounts	**This adjustment will be upda** NET CHANGE **Pro Forma 12 ME 09.2022** Power Supply System	**Adjustment 3.00P** WA Share NET CHANGE **Pro Forma 12 ME 09.2022** Total Washington Amounts
P/T Allocation Percentages				65.64%		
		Per Exh.				
447 Sales for Resale		$80,282	CGK-6	$52,697	$26,178	$17,183
456 Transmission Wheeling Revenue		15,970		10,483		
456 Transmission Wheeling Revenue		113	CGK-6	113		
456 Transmission Wheeling Revenue		63		0	63	$0
456 Other Electric Revenue		4,772	CGK-6	3,132	4,772	3,132
Total Revenue		101,200		66,425	31,013	20,316
						-$226
501 Thermal Fuel Expense		30,575	CGK-6	20,069	$1,701	$1,117
547 Other Fuel Expense		77,411	CGK-6	50,813	7,344	4,820
555 Purchased Power		106,065	CGK-6	69,621	-5,330	-3,499
549 Misc Other Gen Expense		0		0	0	0
550 Rents		0		0	0	0
557 Other Expenses		632	CGK-6	415	221	145
XXX Other Expenses-Direct WA		0		0	2,503	2,503
565 Trans. of Elec. by Others		18,389	CGK-6	12,071	985	646
Total Expense		233,072		152,988	7,423	5,507
Net Income Before Income Taxes		-131,872		-86,563	23,590	$14,809
Federal Income Tax	21%			-18,178		$3,110
Net Income				-$68,385		**$11,699**
ERM Retail Revenue Adjustment rate				$15.37		
					Revised PF	$17,183
				Source: Revenue Normalized Adjustment $ 86,563	EIM Benefits	$2,221
				Review workpaper (line P48 of 2019 Normalized Usage by Month) 5,630,440		$19,404
				ERM Retail Revenue Adjustment Rate 15.37		

(1) 65.73% per UE-170485 authorized. ROO current production/transmission allocation ratio 65.64%.

(2) Includes authorized directly assigned reductions and a power cost adjustment for change in WA retail loads from authorized.

12.2019 Weather Normalized	5,630,117	MWhs	5,672,872	12.2019 Actual per books
12.2019 Actual	5,672,872	MWhs	5,658,613	UE-170485 authorized
weather adjustment load change	(42,755)	MWhs	14,259	load change
Retail Revenue Adjustment rate	$18.11	$/MWh	$18.11	Retail Revenue Adjustment rate
Weather adj load change power cost	($774,293)		$258,178	load change power cost

Avista Corporation
- Energy Delivery -

Pro Forma Transmission Expenses/Revenue
($000s)
This adjustment will be updated with the 60-Day update

Line No.		A Jan 2019 to Dec 2019 Actual	B Adjusted	D 2021-2022 Pro Forma Period	Notes
	560-71.4, 935.3-.4 TRANSMISSION O&M EXPENSE				
1	ColumbiaGrid Funding	62	-62	0	ColumbiaGrid to cease operations as of January 2021
2	ColumbiaGrid PEFA	157	-157	0	ColumbiaGrid to cease operations as of January 2021
3	ColumbiaGrid Order 1000	25	-25	0	ColumbiaGrid to cease operations as of January 2021
4	NorthernGrid	16	87	103	2019 - development costs only; Pro Forma per 2020-2021 actual/planned expense
5	**Total Account 560-71.4, 935.3-.4**	**260**	**-157**	**103**	
	566 TRANSMISSION EXP-OPRN-MISCELLANEOUS				
6	NERC CIP	52	21	73	Pro Forma per 2020 expected spend
7	PEAK Reliability	928	-928	0	PEAK Reliability no longer providing RC Services - Transition to RC West in 2020
8	RC West	29	382	412	2019 - 3-months of HANA for NERC compliance ($116k/12 = $9.7k * 3 = $29k); Pro Forma per actual 2020 RC West fees $412K
9	**Total Account 566**	**1,009**	**-525**	**484**	
10	**TOTAL EXPENSE**	**1,269**	**-682**	**587**	
			-448 65.64% WA Share		
	456 OTHER ELECTRIC REVENUE				
	Account 456100 Transmission Revenue				
1	OASIS (Non-Firm and ST Firm)	5,474	-811	4,662	Three-year Average 2017-2019
2	Bonneville Power Administration	6,413	0	6,413	
3	Consolidated Irrigation District	32	0	32	
4	East Greenacres Irrigation District	11	0	11	
5	Grant County PUD No. 2	28	0	28	
6	Spokane Tribe of Indians	29	-11	18	New contract effective 1-Jan-2020; Reduced PTP charge to reflect comparable Network Service
7	Seattle City Light/Tacoma Power (Main Canal)	350	0	350	
8	Seattle City Light/Tacoma Power (Summer Falls)	180	0	180	
9	Pacificorp (Dry Gulch)	278	0	278	
10	City of Spokane Waste to Energy	28	0	28	
11	Stimson Lumber Company	9	0	9	
12	Hydro Technology Systems	6	0	6	
13	Deep Creek Energy LLC	1	0	1	
14	Kootenai Electric Cooperative	72	0	72	
15	**Total 456100 Transmission Revenue**	12,910	-822	12,088	
	Account 456017 Other Electric Revenue - Non-Resource				
16	Columbia Basin Hydropower	8	0	8	
17	Palouse Wind O&M	52	0	52	
18	Adams Neilson Solar O&M	9	0	9	
19	Rattlesnake Flat O&M	0	70	70	Rattlesnake Flat COD planned for Nov-2020
	Total 45017 Other Electric Revenue Non-Resource	69	70	139	
	456120 Parallel Capacity Support Revenue				
20	Bonneville Power Administration	924	0	924	
21	**Total 456120 Parallel Capacity Support Revenue**	924	0	924	
	456130 Ancillary Service Revenue				
22	Bonneville Power Adminstration	2,464	-1,370	1,094	BPA to commence self-supply of Operating Reserves in Q4 2020
23	Consolidated Irrigation District	9	0	9	
24	East Greenacres Irrigation District	6	0	6	
25	Spokane Tribe of Indians	6	0	6	
26	Kootenai Electric Cooperative	23	0	23	
27	**Total 456130 Ancillary Service Revenue**	2,508	-1,370	1,138	
	456700 Other Electric Revenue - Low Voltage				
28	Consolidated Irrigation District	88	2	89	Rate adjustment effective 1-Apr-2020
29	East Greenacres Irrigation District	51	12	63	New contract effective 26-Feb-2020
30	Spokane Tribe of Indians	20	5	25	New contract effective 1-Jan-2020
31	**Total 456700 Other Electric Revenue - Low Voltage**	158	19	177	
	456705 Low Voltage BPA				
32	Bonneville Power Administration	1,680	0	1,680	
	Total 456705 Low Voltage BPA	1,680	0	1,680	
33	**TOTAL TRANSMISSION REVENUE**	**18,249**	**-2,103**	**16,146** (1)	
		Per GL		16,145,594 See above	
34	**NET PRO FORMA ADJUSTMENT**		**1,422**		

(1) Transmission revenues are first adjusted from Actual ($18.251M) to Restated (current authorized $15.149M) in Adjustment 2.18. Transmission revenues are then adjusted from current authorized ($15.149M) to Pro Forma level $16.146M in PF Adj 3.00T.

($000s)	Current Authorized System	Pro Forma System		Adjustment System	*65.64%* Adjustment WA
Restated Transmission Adj 2.18	$15,149	$15,988		$839	$550
Direct WA	0	$107		$107	$107
Direct ID	0	$51		$51	$0
Rested Transmission Adj 2.18	**$15,149**	**$16,146**	(1)		
Pro Forma Change in Transmission Revenues				**$997**	**$658**
Pro Forma Change in Transmission Expenses				**($681)**	**($447)**
Net Change in Transmission Revenues/Expenses				**($1,678)**	**($1,105)**

SHORT TERM/NON-FIRM OASIS REVENUE 456100

	Monthly Report (Bentley)	OASIS ST-NF Billing Report
2016		$2,308,978
2017	$3,193,165	$2,894,269
2018	$5,320,163	$5,558,614
2019	$5,473,825	$5,464,806
3-yr AVG	**$4,662,384**	**$4,639,230**
Difference	**($811,441)**	

Period	Currency	456XXX	456100	456100 Long-Term	456100 OASIS	456100 Adjustment	456017	Adjustment	Pro-Forma 456017	456120	456130	Adjustment	Pro-Forma 456130	456700-ID	456700-WA	456705
202110	USD	1,259,756	915,694	563,360	377,615	(25,281)	6,438	5,833	**12,271**	**77,000**	214,294	(114,167)	**100,127**	5,232	9,459	139,973
202111	USD	1,533,179	1,148,804	568,097	638,828	(58,121)	5,778	5,833	**11,611**	**77,000**	255,268	(114,167)	**141,101**	5,232	9,458	139,973
202112	USD	1,905,192	1,521,008	618,591	969,916	(67,499)	5,778	5,833	**11,611**	**77,000**	255,076	(114,167)	**140,909**	5,232	9,458	139,973
202201	USD	1,251,754	946,925	619,126	373,011	(45,212)	5,778	5,833	**11,611**	**77,000**	175,722	(114,167)	**61,555**	5,232	9,458	139,973
202202	USD	1,052,525	739,288	621,884	179,921	(62,517)	5,778	5,833	**11,611**	**77,000**	184,130	(114,167)	**69,963**	5,232	9,458	139,973
202203	USD	1,432,267	1,114,193	628,140	589,602	(103,549)	5,778	5,833	**11,611**	**77,000**	188,967	(114,167)	**74,800**	5,232	9,458	139,973
202204	USD	1,224,140	890,268	636,065	355,285	(101,082)	5,778	5,833	**11,611**	**77,000**	204,764	(114,167)	**90,598**	5,232	9,458	139,973
202205	USD	1,196,232	858,968	640,686	306,341	(88,059)	5,778	5,833	**11,611**	**77,000**	208,156	(114,167)	**93,989**	5,232	9,458	139,973
202206	USD	1,087,721	773,327	645,128	185,404	(57,205)	5,778	5,833	**11,611**	**77,000**	185,287	(114,167)	**71,120**	5,232	9,458	139,973
202207	USD	1,170,277	816,287	655,508	212,053	(51,274)	5,778	5,833	**11,611**	**77,000**	224,882	(114,167)	**110,716**	5,232	9,458	139,973
202208	USD	1,388,306	1,050,218	619,307	508,468	(77,557)	5,778	5,833	**11,611**	**77,000**	208,981	(114,167)	**94,814**	5,232	9,458	139,973
202209	USD	1,644,244	1,304,007	612,112	777,379	(85,484)	5,778	5,833	**11,611**	**77,000**	211,130	(114,167)	**96,963**	5,232	9,458	139,973
Total Adjusted		**16,145,594**	12,078,986	7,428,003	5,473,823	(822,840)	69,993	70,000	**139,993**	**924,000**	2,516,657	(1,370,000)	**1,146,657**	62,781	113,500	1,679,676
					12,901,826											

456100	Transmission Revenue From Others (Long-Term and OASIS ST/NF)
456017	Other Elec Rev - O&M (Long-
456120	BPA Parallel Capacity Support
456130	Ancillary Services (Long-Term)
456700 ID	Other Elec Rev - Low Voltage ID
456700 WA	Other Elec Rev - Low Voltage WA (Long-Term)
456705	Low Voltage BPA on AVA (Long-Term)

Adjustments

456130 BPA to Self-Supply Operating

456017 Rattlesnake Flat - Neilson Station

Adjustment No. **3.01**
Workpaper Ref. E-PREV-1

WA Electric Revenue Normalization Adjustment--12-mo ended December 31, 2019

	$000's Rates Effective April 1st, 2020		*CB Restated*		*PF*	*Total Adjust*	*Pro Forma Revenue Adj*		
	Revenue	**WP Source**		**WP Source**					
1	Base Rate Revenue	E-PREV-2	508,246	E-PREV-5	535,452	27,206	27,206		Pro Forma includes Sc
2	Weather Normalization	E-PREV-2	-3,836	E-PREV-5	-4,058	-222	-222		
3	Unbilled Revenue	E-PREV-2	673	E-PREV-5	-815	-1,488	-1,488		Schedule 25 Unbilled p
4	Sales to Ultimate Consumers		505,083		530,579	25,496	25,496		
	Other Revenue								
5	Decoupled Deferred Revenue		10,789		0	-10,789	-10,789		Elim 2019 Decoupling
6	Provision For Rate Refund - Decoupling		0		0	0	0		Elim Decoupling Earni
7	Provision For Rate Refund - Tax Reform		-181		0	181	181		Elim Tax Reform Defe
8	Total Rev.		515,691		530,579	14,888	14,888		
	Expense								
9	State Excise Tax	CF					984	3.8605%	Effective Rate
10	Uncollectibles	CF					85	0.3326%	Effective Rate
11	Commission Fees	CF					51	0.2000%	Nominal Rate
							1,120	4.3931%	Conver. Factor b4 FIT
12	**Operating Income before FIT**						13,768		
13	FIT Expense						2,891	21%	Diff
14	**Net Operating Income**						10,877		
15	* zero in Pro-forma revenues							25,496	Revenue
16								4.3931%	Conver. Factor b4 FIT
17								1,120	Rev related exp.
18								1,120	check
19								0	

Prep by: _____ 1st Review:_____

BR-1 A.xlsx

Date: 12/9/2021 Mgr. Review:_____

Adjustment No. _____

Workpaper Ref. Def Deb&Cred 3.02

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2019

Description	APL Reference	Rate Base: Normalized Balance 2021-2022	Rate Base: Balance Per Restated Adj. 1.02	Rate Base: Adjustment	UE-110876 Treatment		Expense: Normalized Expense 2021-2022	Expense: Expense Per Restated Adj. 1.02	Expense: Adjustment	Exp Acct	
Deferred Debits and Credits											
Colstrip 3 AFUDC Elimination Reallocation	2	(65,332)	(65,332)	0	Test Year		(152,192)	(152,192)	-	Steam Depr	P/T Depr
Colstrip Common AFUDC	2	79,357	79,357	0	Test Year		31,743	31,743	(0)	406100	P/T Amort
Kettle Falls Disallowance-no work paper	3	-	-	-	Test Year		(5,609)	(5,609)	-	407403	P/T Amort
Settlement Exchange Power	4	-	446,336	(446,336)	Rate Year	*	-	1,633,354	(1,633,354)	405930	P/T Amort
CDA Lake Settlement	5	-	170,246	(170,246)	Rate Year	*	-	152,118	(152,118)	407382	P/T Amort
CDA/SRR CDR Fund	6	0	15,676	(15,676)	Rate Year	*	-	11,065	(11,065)	407324	P/T Amort
Spokane River Deferral	7	0	81,632	(81,632)	Rate Year	*	-	72,939	(72,939)	407322	P/T Amort
SRR PM&E Deferral	8	(0)	51,835	(51,835)	Rate Year	*	-	46,316	(46,316)	537000	P/T O&M
Montana Riverbed Settlement	9	-	-	-	N/A		3,548,508	3,271,207	277,301		
Customer Advances	10	(938,973)	(938,973)	-	Test Year		-	-	-		
Customer Deposits	11	(1,998,575)	(1,998,575)	-	Test Year		51,363	51,363	0	905000	Cust Acctg
AFUDC	12				Rate Year		-	778,866	(778,866)	407319	AFUDC DFIT
Sub-Total Deferred Debits and Credits		(2,923,523)	(2,157,798)	-765,724			3,473,813	5,891,170	-2,417,357		

Working Capital	See Adj 1.04	44,462,479
AFUDC		2,306,382
AMI Deferral	See PF Adj	(2,243,369)
Revised Restated total		**42,367,694**

* Rate Year = Oct 1 2021 - Sept 30 2022

Def Deb/Credit		$ (778,866)	
P/T O&M Adjustment		230,985	
P/T Deprec Adjustment		-	No FIT on Colstrip AFUDC Elim R
P/T Amort Adjustment		(1,869,476)	
Customer Accounting		0	
Gen O&M Adjustment		-	
Total Expense Adjustment		(2,417,356)	(Adjusted from Restating adj. se Deferred Debits and Credits)
FIT Expense	21%	507,645	Automatically Calculated on Tot
Adjust FIT	21%	-	

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Date: 12/9/2021 Mgr. Review:_____

ARAM Amortization in Historical Test Year

Source: FIT_DFIT Expense Adjustment 2.06 3) Reconcile 2019 SCH Ms to DFIT Expense

	2019	Total FT	Other FT	ARAM FT	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
1	Electric	(3,599,988)	346,174	(3,946,162)	226,731	(3,373,257)	100.000%			67.337%	32.663%				(2,271,450)	(1,101,807)			
2	GAS	(426,269)	223,063	(649,332)	71,167	(355,102)		100.000%				70.165%	29.835%		-	-	(249,158)	(105,945)	
3	GAS-Oregon	(276,803)	(7,891)	(268,912)	34,301	(242,502)			100.000%					100.000%	-	-	-	-	(242,502)
4	Utility - CD AA	(5,144,648)	(310,168)	(4,834,480)		(5,144,648)	70.578%	20.513%	8.909%	67.337%	32.663%	70.165%	29.835%	100.000%	(2,444,999)	(1,185,990)	(740,466)	(314,855)	(458,337)
5	Utility - CD AN	(443)	-	(443)		(443)	77.874%	22.126%	0.000%	67.337%	32.663%	70.165%	29.835%	100.000%	(232)	(113)	(69)	(29)	-
6	Rathdrum Turbine	(347,100)	8	(347,108)		(347,100)	100.000%			67.337%	32.663%				(233,726)	(113,373)	-	-	
7		(9,795,251)	251,186	(10,046,437)	332,199	(9,463,052)									(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)

Pro Forma ARAM Amortization in Rate Year

Flowthrough With 12ME 09.30.2022 ARAM Estimated Assignment Excluding ARAM on Meters and IDD#5

		Total FT	Other FT	ARAM FT	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
8	Electric	(3,637,112)	346,174	(3,983,286)	226,731	(3,410,381)	100.000%			67.337%	32.663%				(2,296,448)	(1,113,933)			
8.1	Colstrip - ID Electric	(522,212)		(522,212)		(522,212)	100.000%				100.000%				-	(522,212)			
8.2	Colstrip - WA Electric	(993,745)		(993,745)		(993,745)	100.000%			100.000%					(993,745)	-			
9	GAS	(649,337)	223,063	(872,400)	71,167	(578,170)		100.000%				70.165%	29.835%		-	-	(405,673)	(172,497)	
10	GAS-Oregon	(367,603)	(7,891)	(359,712)	34,301	(333,302)			100.000%					100.000%	-	-	-	-	(333,302)
11	Utility - CD AA	(4,021,212)	(310,168)	(3,711,044)	-	(4,021,212)	69.822%	20.882%	9.296%	67.337%	32.663%	70.165%	29.835%	100.000%	(1,890,615)	(917,076)	(589,182)	(250,527)	(373,812)
12	Utility - CD AN	(443)	-	(443)	-	(443)	77.318%	22.682%	0.000%	67.337%	32.663%	70.165%	29.835%	100.000%	(231)	(112)	(71)	(30)	-
13	Rathdrum Turbine	(377,076)	8	(377,084)	-	(377,076)	100.000%			67.337%	32.663%				(253,911)	(123,164)	-	-	
14		(10,568,739)	251,186	(10,819,926)	332,199	(10,236,540)									(5,434,950)	(2,676,497)	(994,926)	(423,054)	(707,114)
15	**Revised PF ARAM DFIT Adj**	(773,488)	-	(773,489)	-	(773,488)									**(484,542)**	(275,214)	**(5,233)**	(2,225)	(6,274)
15.1	As Filed PF ARAM DFIT Adj	(654,491)	-	(654,491)	-	(654,491)									**(500,182)**	(242,622)	**41,022**	17,443	29,848
16	Incremental Change over As Filed Adjustment 3.03			(118,997)											**15,641**		**(46,255)**		

Accounting Year	2019
Report Category	OPER

The purpose of this table is to provide transparency for the type of expenses included in the Labor Adjustment.
Note that no incentive compensation is included in this calculation

Sum of Electric Amount Column Labels

	CD					ED					ED Total	Grand Total
Row Labels	**AA**	**AN**	**ID**	**WA**		**AN**		**ID**	**WA**			
310 Non Benefit Labor - NI	$22,910					$22,910		$125,922	$27	$22,993	$148,922	$171,432
315 Non Benefit Labor - LP	$3,707				$38,800	$42,507		$0			$0	$42,507
320 Overtime Pay - NU	$110,614		$2,043	$49	$2,004	$114,710		$499,229	$2,483	$39,339	$541,051	$655,761
325 Overtime Pay - Union	$107,274		$64,850	$81,095	$124,781	$378,000		$2,812,870	$928,421	$1,906,610	$5,647,901	$6,025,901
330 Overtime Pay - NI	$3,000					$3,000					$0	$3,000
340 Regular Payroll - NU	$20,215,734		$647,680	$284,515	$780,297	$22,434,226		$54,198,284	$438,135	$885,289	$56,112,692	$38,546,898
345 Regular Payroll - Union	$819,132		$207,795	$201,241	$1,343,773	$2,571,941		$11,615,984	$1,591,267	$3,447,625	$16,654,876	$19,226,817
351 Trinsfrer First Instl-Man A)									$48,820	$202,347	$251,172	$251,172
520 Payroll Trns Off loadr	$3,537,516		$140,383	$79,664	$348,901	$4,106,464		$4,318,490	$333,283	$712,165	$5,363,939	$9,470,403
Grand Total	**$25,323,410**		**$1,062,731**	**$646,565**	**$2,638,555**	**$29,671,261**		**$34,161,344**	**$3,342,441**	**$7,216,368**	**$44,720,153**	**$74,391,414**

Accounting Year	2019
Report Category	OPER
Expenditure Type	(Multiple Items)

The purpose of this table is to capture all employee labor expense as recorded to the General Ledger as "Electric" (Washington) labor - and calculate the Washington-only amount. Executive Labor is subtracted from the total employee amount, and is part of the Executive Labor Adjustment. This calculation (total employee less executives) is performed here in order to provide additional transparency.

Sum of Electric Amount Column Labels

| | CD | | | | | | | | |

Avista Utilities
Executive Salaries and Wages Adjustment

Employee	2019 Actual Salary Expense	Less One Leave and Holiday	Total Labor Expense	Amount Utility	Amount Non-Utility	Percent Utility	Percent Non-Utility
61582	861,001	217,611	643,390	$ 634,890	$ 8,499	99%	1%
88740	526,100	74,223	451,877	$ 451,249	$ 627	100%	0%
03512	444,321	44,611	399,711	$ 371,389	$ 28,322	93%	7%
02565	378,462	73,471	304,991	$ 281,424	$ 23,567	92%	8%
00188	368,462	115,909	252,553	$ 252,467	$ 87	100%	0%
02552	324,231	47,365	276,865	$ 271,019	$ 5,846	98%	2%
85931	320,859	52,854	268,005	$ 260,339	$ 7,667	97%	3%
00365	310,311	58,534	251,777	$ 241,038	$ 10,739	96%	4%
45464	295,420	35,960	259,461	$ 257,473	$ 1,988	99%	1%
05320	295,277	41,344	253,933	$ 252,528	$ 1,405	99%	1%
76183	267,629	27,142	240,487	$ 25,522	$ 214,965	11%	89%
01750	246,184	39,480	206,704	$ 193,870	$ 12,834	94%	6%
00107	222,999	27,292	195,707	$ 195,707	$ -	100%	0%
	4,861,256	855,796	4,005,459	3,688,914	316,546	92%	8%
0.00	4,861,256	18%		3,688,914			

Updated for Salaries Approved and in Effect 2020

Employee	Approved Salaries 2020	Less One Leave and Holiday	Labor Labor Expense	Amount Utility	Amount Non-Utility	Percent Utility	Percent Non-Utility
88740	750,000	105,811	644,189	$ 637,747	$ 6,442	99%	1%
03512	454,000	45,582	408,418	$ 379,479	$ 28,939	93%	7%
02565	0	0	0	$ -	$ -	92%	8%
85931	335,000	55,183	279,817	$ 271,812	$ 8,005	97%	3%
05320	335,000	46,906	288,094	$ 286,500	$ 1,594	99%	1%
02552	335,000	48,939	286,061	$ 280,021	$ 6,040	98%	2%
00107	275,000	33,656	241,344	$ 238,930	$ 2,413	99%	1% (est)
04682	200,000	36,000	164,000	$ 162,360	$ 1,640	99%	1% (est)
02284	200,000	36,000	164,000	$ 65,600	$ 98,400	40%	60% (est)
45464	291,000	35,422	255,578	$ 253,620	$ 1,958	99%	1%
01750	253,000	40,573	212,427	$ 199,238	$ 13,189	94%	6%
00365	308,000	58,098	249,902	$ 239,243	$ 10,659	96%	4%

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Workpaper Ref. PF Exec Lbr 3.05

76183	273,000	27,687	245,313	$ 24,531	$ 220,782	10%	90%
	4,009,000	569,857	3,439,143	3,039,081	400,062	88%	12%
		14%					
	Net System Adjustment			$ (649,833)			

Allocated toWashington **Electric**

0.70578 Note 7

0.69180 Note 4 — $ (317,286) — *LMA*

Allocated to Washington **Gas**

0.20513 Note 7

0.72593 Note 4 — $ (96,767) — *LMA*

Prep by: _____ 1st Review:_____

Date: 12/9/2021 Mgr. Review:_____

Avista Utilities
State of Washington
Benefits Adjustment

Assumptions/Purpose of Adjustment: The purpose of this adjustment is to pro-form Company Medical and Retirement expenses from the base year 12-months-ending 12.31.2019 to that expected during the Rate Period 10/1/2021 - 9/30/2022. (Cost level information based on third party informatin as noted below, available May/[June] 202[1]. Updated information will be used once available late 2020).

The basis for the Medical portion of the adjustment is third-party Consultants (Meridian Partners for Health Insurance and Willis Towers Watson for Post-Retirement Medical, as well as actual plan utilization. Cost levels for actual 2020 are used for the rate period expense, as this is the most current information available.)

The Retirement portion of the adjustment is based on information provided by third-party Consultants (Willis Towers Watson401(K)). Cost levels for actual 2020 are used, as this is the most current information avaialble.

Task Name	Source:	Task Number	From GL/ROO Year End YE 12.31.2019	From GL/ROO Actual YE 12.31.2020	Adjustment		
Health Insurance (Premera and Group Health)	BEN-02	926220	21,829,251	24,949,745	3,120,494		
Health Insurance (High Deductible Plan)	BEN-02	926221	1,624,667	2,082,317	457,650		
FAS 106/FAS 106 NS (Post-Retirement Medical)	BEN-02	926240	8,745,377	10,656,169	1,910,792		
Total Medical			**32,199,295**	**37,688,231**	**5,488,936**	$	-
401 (k)	BEN-02	926225	9,270,825	10,436,799	1,165,974		
401(K) Non-Elect Con	BEN-02	926226	1,090,687	1,305,517	214,830	$	-
Pension FAS 87/Pension FAS 81 NS	BEN-02	926230	24,817,445	19,951,527	-4,865,918	$	-
Total Retirement			**35,178,957**	**31,693,843**	**-3,485,114**		
		Total	**67,378,252**	**69,382,074**			
	BEN-03	O & M Percent	57.13%	59.08%			
		Total O&M	$ 38,493,195	$ 40,988,717	$ 2,495,522		

By Function		Electric	
Transmission & Productio	35%	$	**426,461**
Distribution	22%	$	**268,061**
Customer Accounts	10%	$	**121,846**
Customer Service	1%	$	**12,185**
Admin and General	32%	$	**389,907**
LMA		$	1,218,460

Allocation

Allocated to Washington **Electric**

0.70578	Note 7	
0.69180	Note 4	$ 1,218,460

Allocated to Washington **Gas**

0.20513	Note 7	
0.72593	Note 4	$ 371,608

	As filed Pro Forma	2020 Actual	Increase in Expense
WA Eletric	$ 1,119,939	$ 1,218,460	**$ 98,521**
WA Nat Gas	$ 341,561	$ 371,608	**$ 30,047**

By Function		Natural Gas	
LMA Production	3%	$	**11,148**
Underground Storage	0%	$	**-**
Distribution	45%	$	**167,224**
Customer Accounts	21%	$	**78,038**
Customer Service	2%	$	**7,432**
Admin and General	29%	$	**107,766**
		$	371,608

Avista Utilities
Washington Jurisdiction
Proforma Insurance Adjustment

Summary information non-confidential

Adjusted Test period Expense 12 ME 12.31.2019 - per GL	**12 ME 12.31.2019**	**$ 4,590,939**	**Wildfire premium**	**REVISED Total Adjustment - Actual**	**As Filed - Estimated**	**Change from As Filed**	**Wildfire Premium Breakouts**	
2021 Actual Insurance Expense (@ 90% D & O)	**12 ME 12.31.2021**	**$ 8,691,478**	**ACTUAL Per Invoices**				AEGIS	$1,989,955
							HDI	$97,990
Adjustment - System		**$ 4,100,540**					Sompo	$141,000
								$2,228,945
		Adjust Insurance to 2021 Pro Forma	**ACTUAL Per Invoices**					
Total Adjustment		**$ 1,871,594**	**$ 2,228,945**	$ 4,100,540				
							Original Staff-DR 044 Update	Incremental Staff DR 044 Update
Allocated to Washington Electric								
0.70578	Note 7							
0.69189	Note 4	$ 913,941	$1,542,184.80	**$ 2,456,126**	$ 3,539,104	$ (1,082,979)	$ (1,030,812)	$ (52,166)
Allocated to Washington Gas								
0.20513	Note 7							
0.72593	Note 4	$ 278,699		**$ 278,699**	$ 1,079,222	$ (800,523)	$ (784,615)	$ (15,908)
							(Update ACTUAL General Liability & Property - Dec 2020)	**(update ACTUAL D&O Liability - April 2020)**
Allocated to Idaho Electric								
0.70578	Note 7							
0.30811	Note 4	$ 406,993	$686,760.27	$ 1,093,753				
Allocated to Idaho Gas								
0.20513	Note 7							
0.27407	Note 4	$ 105,221		$ 105,221				
Allocated to Oregon								
0.08909	Note 7	$ 166,740		$ 166,740				
		Electric						
70%	FERC 925	$ 639,758.70						
30%	FERC 924	$ 274,182.30						
		$ 913,941						
		Gas						
70%	FERC 925	$ 195,089.42						
30%	FERC 924	$ 83,609.75						
		$ 278,699						

Summary information non-confidential

Avista Utilities
Washington Jurisdiction
Insurance Costs for GL, D&O,and Property Lines 2020-21 - Per Invoices
For the Twelve Months ended December 31, 2021

TOTAL COSTS

	12/31/2019			12/31/20 - Actual			12/31/21 - Based on ACTUAL Invoices			
Line of Insurance	premium with cc (1)	premium without cc	basis	premium with cc	premium without cc	basis	premium with cc	premium without cc	basis	
General Liability	**$2,259,774**	$2,704,244	actual	$2,749,608	$2,981,117	Actual	**$5,529,138**	$5,788,307	**Actual (a)**	FERC 925
Directors & Officers Liability	**$850,468**	$1,221,598	actual	$894,646	$1,279,676	Actual	**$1,029,578**	$1,391,964	**Actual (b)**	FERC 925
Property	**$1,480,696**	$1,503,777	actual	$1,765,375	$1,792,539	Actual	**$2,235,720**	$2,283,779	**Actual (a)**	FERC 924
TOTAL INSURANCE COSTS	4,590,939	5,429,619		5,409,629	6,053,333		8,794,436	9,464,051		
	IA-1			IA-1			IA-1			
Less 10% D&O	-			89,465			102,958			
Adjusted for 10% D & O Removal	4,590,939			5,320,164			8,691,478			

(a) Actual, received in Dec. 2020
(b) Actual, received in April 2021

Notes:

Avista Utilities
Washington Jurisdiction
Proforma IS/IT Adjustment
For the Twelve Months ended December 31, 2019

		CD AA	CD AN	CD WA	CD ID	ED AN	ED WA	GD AA	GD OR	Total Costs
Pro Forma System Non-Labor Costs	ISIT-2	$ 3,411,127	ISIT-2 $ 5,203	$ 521,003	ISIT-2 $ -	ISIT-2 $ -	ISIT-2 $ (61,501)	$ -	$ -	$ 3,875,832
Pro Forma System Labor Costs	ISIT-3							-	-	-
Adjust IS/IT Costs 2021 Pro Forma		**$ 3,411,127**	**$ 5,203**	**$ 521,003**	**$ -**	**$ -**	**$ (61,501)**	**$ -**	**$ -**	**$ 3,875,832**
Allocated to Washington Electric										
9 (4-Factor, Common Electric and Gas North)	0.77874									
7 (4-Factor, Common All Services)	0.70578									
4 (Jurisdictional 4-Factor)	0.69189	$ 1,665,729	$ 2,803	$ 405,726	$ -	$ -	$ (61,501)	$ -	$ -	$ 2,012,757
Allocated to Washington Gas										
9 (4-Factor, Common Electric and Gas North)	0.22126									
7 (4-Factor, Common All Services)	0.20513									
4 (Jurisdictional 4-Factor)	0.72593	$ 507,951	$ 836	$ 115,277	$ -	$ -	$ -	$ -	$ -	$ 624,064
Allocated to Idaho Electric										
9 (4-Factor, Common Electric and Gas North)	0.77874									
7 (4-Factor, Common All Services)	0.70578									
4 (Jurisdictional 4-Factor)	0.30811	$ 741,777	$ 1,248	$ -	$ -	$ -	$ -	$ -	$ -	$ 743,025
Allocated to Idaho Gas										
9 (4-Factor, Common Electric and Gas North)	0.22126									
7 (4-Factor, Common All Services)	0.20513									
4 (Jurisdictional 4-Factor)	0.27407	$ 191,774	$ 315	$ -	$ -	$ -	$ -	$ -	$ -	$ 192,089
Allocated to Oregon										
7 (4-Factor, Common All Services)	0.08909	$ 303,897	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 303,897
		$ 1	(0.60)	0.01	-	-	-	-	-	$ 0

	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC							ALLOCATION		
								65.64%	34.36%	
	Washington	Idaho	Montana	Oregon	Colstrip	Total		Washington	Idaho	Total
Actual Per Results										
P/T:										
408150	3,171,431	1,307,486	9,749,570	3,380,090	2,863	17,611,440		11,560,149	6,051,291	17,611,440
408180	2,692,481	1,566,547	1,776,805	12,906	-	6,048,739		3,970,392	2,078,347	6,048,739
P/T Total	5,863,912	2,874,033	11,526,375	3,392,995	2,863	23,660,179	-	15,530,541	8,129,638	23,660,179
Dist:										
408170	7,080,705	3,115,158	11,534	-	-	10,207,398		7,080,705	3,115,158	10,195,864
Actual Per Results	12,944,617	5,989,192	11,537,909	3,392,995	2,863	33,867,577	-	22,611,246	11,244,796	33,856,043
Current Period Expense	14,134,431	5,983,772	11,537,909	3,392,995	2,863	35,051,971				
P/T:										
408150	3,462,775	1,302,066	9,749,570	3,380,090	2,863	17,897,364		11,747,830	6,149,534	17,897,364
408180	2,940,481	1,566,547	1,776,805	12,906	-	6,296,739		4,133,180	2,163,560	6,296,740
P/T	6,403,256	2,868,613	11,526,375	3,392,995	2,863	24,194,104		15,881,010	8,313,094	24,194,104
Dist:										
408170	7,731,175	3,115,158	11,534	-	-	10,857,868		7,731,175	3,126,692	10,857,868
	14,134,431	5,983,772	11,537,909	3,392,995	2,863	35,051,971		23,612,185	11,439,786	35,051,972
Restating Adjustment										
P/T:										
408150	291,344	(5,420)	-	-	-	285,924		187,681	98,243	285,924
408180	248,000	-	-	-	-	248,000		162,788	85,213	248,001
P/T	539,344	(5,420)	-	-	-	533,924		350,469	183,456	533,925
Dist:										
408170	650,470	-	-	-	-	650,470		650,470	-	650,470
	1,189,814	(5,420)	-	-	-	1,184,394		1,000,939	183,456	1,184,395
Pro Forma Period Expense - 2021	14,498,934	6,581,348	11,605,029	3,533,723	3,294	36,222,328				
P/T:										
408150	3,552,239	1,436,758	9,806,286	3,520,282	3,294	18,318,859		12,024,499	6,294,360	18,318,859
408180	3,015,779	1,721,433	1,787,141	13,441	-	6,537,794		4,291,408	2,246,386	6,537,794
P/T	6,568,017	3,158,191	11,593,428	3,533,723	3,294	24,856,654		16,315,907	8,540,746	24,856,653
Dist:										
408170	7,930,917	3,423,156	11,601	-	-	11,365,674		7,930,917	3,434,758	11,365,674
	14,498,934	6,581,348	11,605,029	3,533,723	3,294	36,222,328		24,246,824	11,975,504	36,222,327
PF Adjustment										
P/T:										
408150	89,464	134,692	56,716	140,192	431	421,495		276,669	144,826	421,495
408180	75,298	154,886	10,336	535	-	241,055		158,228	82,826	241,055
P/T	164,761	289,578	67,052	140,728	431	662,550		434,898	227,652	662,550
Dist:										
408170	199,741	307,998	67	-	-	507,807		199,741	308,065	507,807
	364,503	597,576	67,119	140,728	431	1,170,357		634,639	535,717	1,170,357

Avista Utilities
FEE FEE DEFERRAL
WASHINGTON RATE YEAR 10/01/2021 - 09/31/2022

Annual Expense

Pro Forma Expense	750,754		
Pro Forma Amortization	523,668		E-FFA-2
Test Year Amortization		ROO E-OPS-12A	E-FFA-2
Adjusted balances	**1,274,421**		

	Jan 2019 - Dec 2019	Reverse Deferral	Record Amortization of Deferral	Record Rate Year Expense	**Adjustment**	Total
Customer Collections	$ 653,924	$ (653,924)		$ 750,754	**$ 96,830**	$ 750,754
903314						
Regulatory Credits Deferral	$ (711,613)	$ 711,613	$ 523,668		**$ 1,235,281**	$ 523,668
407414						
Net Impact	$ (57,689)	$ 57,689	$ 523,668	$ 750,754	**$ 1,332,111**	$ 1,274,421

Rate Year Expense

10/1/2021	62,562.80	Rate year monthly expense for the period 10/1/2021 through 9/31/2022 is based on the
11/1/2021	62,562.80	last 4 month average as recorded.
12/1/2021	62,562.80	
1/1/2022	62,562.80	
2/1/2022	62,562.80	
3/1/2022	62,562.80	
4/1/2022	62,562.80	
5/1/2022	62,562.80	
6/1/2022	62,562.80	
7/1/2022	62,562.80	
8/1/2022	62,562.80	
9/1/2022	62,562.80	
	750,753.63	

Amortization Expense

10/1/2021	87,277.97	Amount reset
11/1/2021	87,277.97	
12/1/2021	87,277.97	
1/1/2022	87,277.97	
2/1/2022	87,277.97	
3/1/2022	87,277.97	
4/1/2022	-	2-YR amortization expires
5/1/2022	-	
6/1/2022	-	
7/1/2022	-	
8/1/2022	-	
9/1/2022	-	
	523,667.81	

FEE FREE DEFERRAL & REGULATORY ASSET

				Months to Amortize		24			
WA Date	Total Monthly Deferral of Expense	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance		
	Schedule M operating Deductions								
DR (CR)		4/1/2020 - 3/31/2022	182314 EDWA	182314 ED WA	ED WA	283314 ED WA	283314 ED WA		
2/28/2017	(7,238.28)		7,238.28	7,238.28	2,533.40	(2,533.40)	(2,533.40)		
3/31/2017	(23,368.39)		23,368.39	30,604.67	8,178.24	(8,178.24)	(10,711.64)		
4/30/2017	(21,303.51)		21,303.51	51,908.18	7,456.23	(7,456.23)	(18,167.86)		
5/31/2017	(23,104.88)		23,104.88	75,013.06	8,086.71	(8,086.71)	(26,254.57)		
6/30/2017	(24,872.56)		24,872.56	99,885.61	8,705.40	(8,705.40)	(34,959.96)		
7/31/2017	(26,713.82)		26,713.82	126,599.43	9,349.84	(9,349.84)	(44,309.80)		
8/31/2017	(28,942.48)		28,942.48	155,541.92	10,129.87	(10,129.87)	(54,439.67)		
9/30/2017	(30,512.48)		30,512.48	186,054.40	10,679.37	(10,679.37)	(65,119.04)		
10/31/2017	(32,341.33)		32,341.33	218,395.73	11,319.47	(11,319.47)	(76,438.50)		
11/30/2017	(35,769.43)		35,769.43	254,165.16	12,519.30	(12,519.30)	(88,957.80)		
12/31/2017	(36,456.47)		36,456.47	290,621.62	12,759.76	(12,759.76)	(101,717.57)		
12/31/2017	**Tax Reform Transfer to Excess Tax Regulatory Liability**					40,687.03	(61,030.54)		
1/31/2018	(41,130.02)		41,130.02	331,751.65	8,637.30	(8,637.30)	(69,667.85)	1	
2/28/2018	(41,627.92)		41,627.92	373,379.56	8,741.86	(8,741.86)	(78,409.71)		
3/31/2018	(45,194.34)		45,194.34	418,483.90	9,471.91	(9,471.91)	(87,881.62)		
4/30/2018	(42,133.75)		42,133.75	460,617.65	8,848.09	(8,848.09)	(96,729.71)		
5/31/2018	(44,224.20)		44,224.20	504,841.85	9,287.08	(9,287.08)	(106,016.79)		
6/30/2018	(43,527.68)		43,527.68	548,369.53	9,140.81	(9,140.81)	(115,157.60)		
7/31/2018	(43,214.29)		43,214.29	591,583.81	9,075.00	(9,075.00)	(124,232.60)		
8/31/2018	(46,109.84)		46,109.84	637,693.65	9,683.07	(9,683.07)	(133,915.67)		
9/30/2018	(45,694.04)		45,694.04	683,387.69	9,595.75	(9,595.75)	(143,511.42)		
10/31/2018	(50,025.89)		50,025.89	733,413.58	10,505.44	(10,505.44)	(154,016.85)		
11/30/2018	(48,199.38)		48,199.38	781,582.96	10,115.57	(10,115.57)	(164,132.42)		
12/31/2018	(48,171.15)		48,171.15	829,754.11	10,115.94	(10,115.94)	(174,248.36)		
1/31/2019	(53,383.69)		53,383.69	883,137.80	11,210.57	(11,210.57)	(185,458.94)		
2/28/2019	(51,764.75)		51,764.75	934,902.55	10,870.60	(10,870.60)	(196,329.53)		
3/31/2019	(54,658.10)		54,658.10	989,560.65	11,478.20	(11,478.20)	(207,807.74)		
4/30/2019	(54,764.45)		54,764.45	1,044,325.10	11,500.53	(11,500.53)	(219,308.27)		
5/31/2019	(55,287.36)		55,287.39	1,099,612.49	11,610.35	(11,610.35)	(230,918.62)		
6/30/2019	(51,812.21)		51,812.21	1,151,424.70	10,880.56	(10,880.56)	(241,799.19)		
7/31/2019	(55,028.12)		55,028.12	1,206,452.82	11,555.90	(11,555.90)	(253,355.09)		
8/31/2019	(56,939.73)		56,939.73	1,263,392.55	11,957.34	(11,957.34)	(265,312.44)		
9/30/2019	(55,337.49)		55,337.49	1,318,730.04	11,620.87	(11,620.87)	(276,933.31)		
10/31/2019	(59,299.59)		59,299.59	1,378,029.62	12,452.91	(12,452.91)	(289,386.22)		
11/30/2019	(57,689.44)		57,689.44	1,435,719.06	12,114.78	(12,114.78)	(301,501.00)		
12/31/2019	(60,011.50)		60,011.50	1,495,730.56	12,602.41	(12,602.41)	(314,103.42)		
1/31/2020	(64,983.14)		64,983.14	1,560,713.70	13,646.46	(13,646.46)	(327,749.88)		
2/29/2020	(62,592.81)		62,592.81	1,623,306.51	13,144.49	(13,144.49)	(340,894.37)		
3/31/2020	(62,846.92)		62,846.92	1,686,153.42	13,197.85	(13,197.85)	(354,092.22)		
4/30/2020		64,582.53	(64,582.53)	1,621,570.89	(13,562.33)	13,562.33	(340,529.89)		
5/31/2020		64,582.53	(64,582.53)	1,556,988.36	(13,562.33)	13,562.33	(326,967.55)		
6/30/2020		64,582.53	(64,582.53)	1,492,405.82	(13,562.33)	13,562.33	(313,405.22)		
7/31/2020		64,582.53	(64,582.53)	1,427,823.29	(13,562.33)	13,562.33	(299,842.89)		
8/31/2020		64,582.53	(64,582.53)	1,363,240.75	(13,562.33)	13,562.33	(286,280.56)		
9/30/2020		64,582.53	(64,582.53)	1,298,658.22	(13,562.33)	13,562.33	(272,718.23)		
10/31/2020		64,582.53	(64,582.53)	1,234,075.68	(13,562.33)	13,562.33	(259,155.89)		
11/30/2020		64,582.53	(64,582.53)	1,169,493.15	(13,562.33)	13,562.33	(245,593.56)		
12/31/2020		64,582.53	(64,582.53)	1,104,910.62	(13,562.33)	13,562.33	(232,031.23)		
1/31/2021		64,582.53	(64,582.53)	1,040,328.08	(13,562.33)	13,562.33	(218,468.90)		
2/28/2021		64,582.53	(64,582.53)	975,745.55	(13,562.33)	13,562.33	(204,906.56)		
3/31/2021		64,582.53	(64,582.53)	911,163.01	(13,562.33)	13,562.33	(191,344.23)		
4/30/2021		64,582.53	(64,582.53)	846,580.48	(13,562.33)	13,562.33	(177,781.90)		
5/31/2021		64,582.53	(64,582.53)	781,997.94	(13,562.33)	13,562.33	(164,219.57)		
6/30/2021		64,582.53	(64,582.53)	717,415.41	(13,562.33)	13,562.33	(150,657.24)		
7/31/2021		64,582.53	(64,582.53)	652,832.88	(13,562.33)	13,562.33	(137,094.90)		
8/31/2021		64,582.53	(64,582.53)	588,250.34	(13,562.33)	13,562.33	(123,532.57)		
9/30/2021		64,582.53	(64,582.53)	523,667.81	(13,562.33)	13,562.33	(109,970.24)		
10/31/2021		87,277.97	(87,277.97)	436,389.84	(18,328.37)	18,328.37	(91,641.87)		
11/30/2021		87,277.97	(87,277.97)	349,111.87	(18,328.37)	18,328.37	(73,313.49)		
12/31/2021		87,277.97	(87,277.97)	261,833.90	(18,328.37)	18,328.37	(54,985.12)		
1/31/2022		87,277.97	(87,277.97)	174,555.94	(18,328.37)	18,328.37	(36,656.75)		
2/28/2022		87,277.97	(87,277.97)	87,277.97	(18,328.37)	18,328.37	(18,328.37)		
3/31/2022		87,277.97	(87,277.97)	-	(18,328.37)	18,328.37	(0.00)		
	(1,686,153.42)	1,686,153.42	-		**40,687.03**	**(0.00)**			

Rate Period Expense	**523,668**	G-DDC-1
Test Period Expense	**653,924**	903-407 Transactions tab

1 Monthly amounts per deferral and amounts recorded per GL vary from monthly billing from FISERV due to timing lag of recording the expense. Actual expense for calendar year 2019 totaled $653,924. Monthly amounts above represent actual activity used to determine the two-year amortization expense.

GL Transactions

Row Labels	ID Sum of Electric Amount	ID Sum of Gas North Amount	WA Sum of Electric Amount	WA Sum of Gas North Amount	Total Sum of Electric Amount	Total Sum of Gas North Amount	
903314	**$ 434,990**	**$ 283,255**	**$ 904,175**	**$ 588,782**	**$ 1,339,166**	**$ 872,038**	
201902	$ 22,112	$ 14,399	$ 47,959	$ 31,233	$ 70,071	$ 45,631	
201906	$ 26,335	$ 17,112	$ 54,764	$ 35,585	$ 81,100	$ 52,697	
201904	$ 24,214	$ 15,734	$ 51,765	$ 33,636	$ 75,979	$ 49,370	
201903	$ 25,119	$ 16,322	$ 53,384	$ 34,698	$ 78,503	$ 51,010	2019 TY 903 WA E
201905	$ 28,035	$ 18,217	$ 54,658	$ 35,516	$ 82,693	$ 53,733	**$ 653,924**
201907	$ 52,198	$ 33,917	$ 107,100	$ 69,582	$ 159,298	$ 103,509	
201908	$ 27,309	$ 17,745	$ 55,028	$ 35,756	$ 82,337	$ 53,502	2019 TY 903 WA G
201909	$ 27,220	$ 17,687	$ 56,940	$ 36,999	$ 84,159	$ 54,685	**$ 424,930**
201910	$ 26,065	$ 16,936	$ 55,337	$ 35,957	$ 81,402	$ 52,894	
201911	$ 29,205	$ 18,977	$ 59,300	$ 38,532	$ 88,505	$ 57,509	
201912	$ 27,252	$ 17,708	$ 57,688	$ 37,486	$ 94,942	$ 55,194	
202001	$ 28,704	$ 18,796	$ 59,828	$ 39,178	$ 88,532	$ 57,974	
202002	$ 29,634	$ 19,405	$ 64,983	$ 42,553	$ 94,617	$ 61,958	
202003	$ 29,864	$ 19,556	$ 62,593	$ 40,988	$ 92,457	$ 60,544	
202004	$ 31,724	$ 20,774	$ 62,847	$ 41,154	$ 94,570	$ 61,928	
Grand Total	**$ 434,990**	**$ 283,255**	**$ 904,175**	**$ 588,782**	**$ 1,339,166**	**$ 872,038**	
			$ 62,562	$ 40,968	4 MO Avg		

GL Transactions

Row Labels	ID Sum of Electric Amount	ID Sum of Gas North Amount	WA Sum of Electric Amount	WA Sum of Gas North Amount	Total Sum of Electric Amount	Total Sum of Gas North Amount	
407414	**$ (338,180)**	**$ (219,723)**	**$ (841,504)**	**$ (547,452)**	**$ (1,179,684)**	**$ (767,175)**	
201903	$ (47,231)	$ (30,690)	$ (101,343)	$ (65,851)	$ (148,574)	$ (96,541)	
201904	$ (24,214)	$ (15,734)	$ (51,765)	$ (33,636)	$ (75,979)	$ (49,370)	
201906	$ (54,371)	$ (35,329)	$ (109,423)	$ (71,101)	$ (163,793)	$ (106,430)	2019 TY 407 WA E
201907	$ (27,635)	$ (17,957)	$ (55,287)	$ (35,925)	$ (82,923)	$ (53,882)	**$ (711,613)**
201908	$ (51,872)	$ (33,706)	$ (106,840)	$ (69,423)	$ (158,712)	$ (103,129)	
201909	$ (27,220)	$ (17,687)	$ (56,940)	$ (36,999)	$ (84,159)	$ (54,685)	2019 TY 407 WA G
201911	$ (55,270)	$ (35,913)	$ (114,637)	$ (74,489)	$ (169,907)	$ (110,403)	**$ (462,395)**
201912	$ (54,504)	$ (35,416)	$ (115,370)	$ (74,971)	$ (169,883)	$ (110,387)	
202001	$ 15,863	$ 10,387	$ (2,315.04)	$ (1,516)	$ 13,548	$ 8,872	
202003	$ (11,726)	$ (7,679)	$ (127,576)	$ (83,541)	$ (139,302)	$ (91,220)	
Grand Total	**$ (338,180)**	**$ (219,723)**	**$ (841,504)**	**$ (547,452)**	**$ (1,179,684)**	**$ (767,175)**	
			$ 653,924				

GL Transactions

Row Labels	ID Sum of Electric Amount	ID Sum of Gas North Amount	WA Sum of Electric Amount	WA Sum of Gas North Amount	Total Sum of Electric Amount	Total Sum of Gas North Amount
407414	**(465,198.11)**	**(299,176.64)**	**(992,052.19)**	**(637,930.51)**	**(1,457,250.30)**	**(937,107.15)**
201708	(23,449.73)	(14,905.67)	(51,908.18)	(32,995.12)	(75,357.91)	(47,900.79)
201709	-	-	-	-	-	-
201710	-	-	-	-	-	-
201711	(10,903.95)	(6,931.05)	(22,783.08)	(14,481.92)	(33,687.03)	(21,412.97)
201712	(58,254.65)	(37,029.20)	(127,565.71)	(81,086.39)	(185,820.36)	(118,115.59)
201802	(15,795.74)	(10,149.11)	(36,303.82)	(23,325.98)	(52,099.56)	(33,475.09)
201803	(38,233.59)	(24,565.91)	(82,757.94)	(53,173.76)	(120,991.53)	(77,739.67)
201806	(63,196.21)	(40,604.94)	(131,462.28)	(84,467.37)	(194,658.49)	(125,072.31)
201808	(20,405.67)	(13,111.08)	(43,527.68)	(27,967.47)	(63,933.35)	(41,078.55)
201809	(42,149.64)	(27,082.06)	(89,524.11)	(57,392.69)	(131,473.75)	(84,474.75)
201811	(44,587.02)	(28,648.13)	(95,719.93)	(61,502.12)	(140,306.95)	(90,150.25)
201812	(22,406.06)	(14,396.39)	(48,169.38)	(30,949.87)	(70,575.44)	(45,346.26)
201903	(47,231.37)	(30,690.18)	(101,342.79)	(65,850.91)	(148,574.16)	(96,541.09)
201904	(24,213.78)	(15,733.72)	(51,764.75)	(33,635.90)	(75,978.53)	(49,369.62)
201906	(54,370.70)	(35,329.20)	(109,422.54)	(71,101.01)	(163,793.24)	(106,430.21)
201907	(27,635.35)	(17,957.00)	(55,287.39)	(35,924.86)	(82,922.74)	(53,881.86)
201908	(51,871.97)	(33,705.58)	(106,840.32)	(69,423.13)	(158,712.29)	(103,128.71)
201909	(27,219.63)	(17,686.87)	(56,939.73)	(36,998.52)	(84,159.36)	(54,685.39)
201911	(55,269.82)	(35,913.43)	(114,637.07)	(74,489.33)	(169,906.89)	(110,402.76)
201912	(54,504.20)	(35,415.95)	(115,378.81)	(74,971.29)	(169,883.01)	(110,387.24)
202001	15,863.48	10,387.95	(2,315.04)	(1,515.96)	13,548.44	8,871.99
202003	(11,726.38)	(7,678.84)	(127,575.95)	(83,541.15)	(139,302.33)	(91,219.99)
Grand Total	**(677,561.98)**	**(437,146.36)**	**(1,571,026.50)**	**(1,014,794.75)**	**(2,248,588.48)**	**(1,451,941.11)**

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION		As-Filed 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	Updated w/2020 Actuals 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	Increase / (Decrease) To filed Case
		OFFSETS				OFFSETS				See Exh. EMA-11 (Support Files Exh. File: 200900-901-AVA-Exh See Tab "E-CAP Summary"
EXPENSES										
Intangible		(319)	2,153	-	**1,834**	(206)	2,220	-	**2,014**	Column N, Row 10
Production		-	-	-	-	-	-	-	-	
Transmission		-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	
General		-	4	-	**4**	(11)	39	-	**28**	Column N, Row 14
Total Electric Expenses		(319)	2,157	-	**1,838**	(217)	2,259	-	**2,042**	
OPERATING INCOME BEFORE FIT					**(1,838)**				**(2,042)**	
FEDERAL INCOME TAX										
Current Accrual	21%				**(386)**				**(429)**	Column N, Row 20
Debt Interest	2.48%				**(49)**				**(54)**	Column N, Row 21
NET OPERATING INCOME					**(1,404)**				**(1,559)**	
RATE BASE										
PLANT IN SERVICE										
Intangible		(7,060)	10,767	-	**3,707**	(2,596)	11,100	-	**8,504**	Column N, Row 27
Production		-	-	-	-	-	-	-	-	
Transmission		-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	
General		-	19	-	**19**	(204)	194	-	**(9)**	Column N, Row 31
Total Plant in Service		(7,060)	10,787	-	**3,726**	(2,799)	11,294	-	**8,495**	
ACCUMULATED DEPRECIATION/AMORT										
Intangible		7,060	(905)	-	**6,156**	2,596	(729)	-	**1,866**	Column N, Row 34
Production		-	-	-	-	-	-	-	-	
Transmission		-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	
General		-	(2)	-	**(2)**	204	(54)	-	**150**	Column N, Row 38
Total Accumulated Depreciation		7,060	(907)	-	**6,154**	2,799	(783)	-	**2,016**	
NET PLANT		-	9,880	-	**9,880**	-	10,511	-	**10,511**	
DEFERRED TAXES		-	(564)	-	**(564)**	-	(232)	-	**(232)**	Column N, Row 43
Net Plant After DFIT		-	9,316	-	**9,316**	-	10,279	-	**10,279**	
TOTAL RATE BASE					**9,316**				**10,279**	
RATE OF RETURN										
REVENUE REQUIREMENT					**2,775**				**3,076**	
	7.43%									
Revenue Conversion Factor	75.529%									
NOI Requirement					**2,096**				**2,323**	
Revenue Requirement					**2,775**				**3,076**	
Additional Detail for Cost of Service										
Depreciation Expense										
Steam		-	-	-	-	-	-	-	-	
Hydro		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	
Total Production Depreciation Expense		-	-	-	-	-	-	-	-	
Plant in Service										
Steam		-	-	-	-	-	-	-	-	
Hydro		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	
Total Production Plant in Service		-	-	-	-	-	-	-	-	
Accumulated Depreciation										
Steam		-	-	-	-	-	-	-	-	
Hydro		-	-	-	-	-	-	-	-	
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.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION		As-Filed: 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	Updated w/2020 Actuals: 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	Increase / (Decrease) To filed Case
		OFFSETS				OFFSETS				See Exh. EMA-11 (Support Files F Exh. File: 200900-901-AVA-Exh-I See Tab "E-CAP Summary"
EXPENSES										
Intangible		-	178	-	**178**	-	-	-	-	
Production		(68)	79	-	**11**	(34)	71	-	**37**	Column N, Row 11
Transmission		(77)	293	-	**216**	(15)	179	-	**164**	Column N, Row 12
Distribution		(34)	68	-	**34**	(17)	64	-	**47**	Column N, Row 13
General		(89)	105	-	**16**	(186)	175	-	**(11)**	Column N, Row 14
Total Electric Expenses		(268)	723	-	**455**	(251)	489	-	**238**	
OPERATING INCOME BEFORE FIT					**(455)**				**(238)**	
FEDERAL INCOME TAX										
Current Accrual	21%				**(96)**				**(50)**	
Debt Interest	2.48%				**(121)**				**(94)**	
NET OPERATING INCOME					**(238)**				**(95)**	
RATE BASE										
PLANT IN SERVICE										
Intangible		-	890	-	**890**	-	-	-	-	
Production		(2,706)	3,599	-	**893**	(1,379)	3,083	-	**1,704**	Column N, Row 28
Transmission		(2,767)	14,227	-	**11,460**	(708)	8,684	-	**7,977**	Column N, Row 29
Distribution		(1,369)	2,764	-	**1,395**	(859)	2,620	-	**1,761**	Column N, Row 30
General		(1,765)	2,760	-	**995**	(3,516)	4,381	-	**865**	Column N, Row 31
Total Plant in Service		(8,607)	24,240	-	**15,633**	(6,461)	18,768	-	**12,307**	
ACCUMULATED DEPRECIATION/AMORT										
Intangible		-	(27)	-	**(27)**	-	-	-	-	
Production		2,706	(47)	-	**2,659**	1,379	(47)	-	**1,332**	Column N, Row 35
Transmission		2,767	(82)	-	**2,685**	708	(91)	-	**617**	Column N, Row 36
Distribution		1,369	(3)	-	**1,366**	859	(18)	-	**841**	Column N, Row 37
General		1,765	(64)	-	**1,701**	3,516	(87)	-	**3,429**	Column N, Row 38
Total Accumulated Depreciation		8,607	(223)	-	**8,385**	6,461	(243)	-	**6,218**	
NET PLANT		-	24,018	-	**24,018**	-	18,525	-	**18,525**	
DEFERRED TAXES		-	(710)	-	**(710)**	-	(520)	-	**(520)**	Column N, Row 43
Net Plant After DFIT		-	23,308	-	**23,308**	-	18,005	-	**18,005**	
TOTAL RATE BASE					**23,308**				**18,005**	
RATE OF RETURN										
REVENUE REQUIREMENT					**2,608**				**1,896**	
	7.43%									
Revenue Conversion Factor	75.529%									
NOI Requirement					**1,970**				**1,432**	
Revenue Requirement					**2,608**				**1,896**	
Additional Detail for Cost of Service										
Depreciation Expense										
Steam		(55)	-	-	**(55)**	(21)	-	-	**(21)**	
Hydro		(13)	79	-	**66**	(12)	64	-	**52**	
Other		-	-	-	**-**	(1)	7	-	**6**	
Total Production Depreciation Expense		(68)	79	-	**11**	(34)	71	-	**37**	
Plant in Service										
Steam		(2,083)	-	-	**(2,083)**	(801)	-	-	**(801)**	
Hydro		(623)	3,599	-	**2,976**	(561)	2,896	-	**2,334**	
Other		-	-	-	**-**	(17)	187	-	**170**	
Total Production Plant in Service		(2,706)	3,599	-	**893**	(1,379)	3,083	-	**1,704**	
Accumulated Depreciation										
Steam		2,083	-	-	**2,083**	801	-	-	**801**	
Hydro		623	(47)	-	**576**	561	(46)	-	**515**	
Other		-	-	-	**-**	17	(1)	-	**16**	
Total Production Accumulated Depreciation		2,706	(47)	-	**2,659**	1,379	(47)	-	**1,332**	

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

DESCRIPTION		As-Filed 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	Updated w/2020 Actuals 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	Increase / (Decrease) To filed Case
		OFFSETS				OFFSETS				See Exh. EMA-11 (Support Files Fi Exh. File: 200900-901-AVA-Exh-E See Tab "E-CAP Summary"
EXPENSES										
Intangible		-	133	-	**133**	(16)	169	-	**153**	Column N, Row 10
Production		(13)	78	-	**65**	(4)	58	-	**54**	Column N, Row 11
Transmission		(17)	156	-	**139**	(12)	151	-	**139**	Column N, Row 12
Distribution		(117)	819	(166)	**536**	(201)	779	(206)	**372**	Column N, Row 13
General		(263)	678	-	**415**	(318)	448	-	**130**	Column N, Row 14
Total Electric Expenses		(410)	1,864	(166)	**1,288**	(551)	1,605	(206)	**848**	
OPERATING INCOME BEFORE FIT					**(1,288)**				**(848)**	
FEDERAL INCOME TAX										
Current Accrual	21%				**(270)**				**(178)**	
Debt Interest	2.48%				**(268)**				**(247)**	
NET OPERATING INCOME					**(749)**				**(423)**	
RATE BASE										
PLANT IN SERVICE										
Intangible		-	667	-	**667**	(198)	847	-	**649**	Column N, Row 27
Production		(442)	2,593	-	**2,151**	(154)	1,986	-	**1,831**	Column N, Row 28
Transmission		(828)	7,587	-	**6,759**	(598)	7,335	-	**6,737**	Column N, Row 29
Distribution		(4,682)	33,504	-	**28,821**	(10,445)	31,860	-	**21,415**	Column N, Row 30
General		(5,220)	10,141	-	**4,921**	(6,691)	8,094	-	**1,403**	Column N, Row 31
Total Plant in Service		(11,172)	54,491	-	**43,319**	(18,085)	50,121	-	**32,036**	
ACCUMULATED DEPRECIATION/AMORT										
Intangible		-	(37)	-	**(37)**	198	(8)	-	**190**	Column N, Row 34
Production		442	(35)	-	**407**	154	(25)	-	**129**	Column N, Row 35
Transmission		828	(68)	-	**760**	598	(62)	-	**536**	Column N, Row 36
Distribution		4,682	(465)	-	**4,218**	10,445	(399)	-	**10,046**	Column N, Row 37
General		5,220	(230)	-	**4,990**	6,691	(199)	-	**6,492**	Column N, Row 38
Total Accumulated Depreciation		11,172	(834)	-	**10,338**	18,085	(693)	-	**17,392**	
NET PLANT		-	53,657	-	**53,657**	-	49,428	-	**49,428**	
DEFERRED TAXES		-	(2,119)	-	**(2,119)**	-	(1,949)	-	**(1,949)**	Column N, Row 43
Net Plant After DFIT		-	51,538	-	**51,538**	-	47,479	-	**47,479**	
TOTAL RATE BASE					**51,538**				**47,479**	
RATE OF RETURN										
REVENUE REQUIREMENT					**6,062**				**5,230**	
	7.43%									
Revenue Conversion Factor	75.529%									
NOI Requirement					**4,578**				**3,950**	
Revenue Requirement					**6,062**				**5,230**	
Additional Detail for Cost of Service										
Depreciation Expense										
Steam		-	-	-	-	-	28	-	**28**	
Hydro		(4)	24	-	**20**	(2)	13	-	**11**	
Other		(9)	54	-	**45**	(1)	17	-	**16**	
Total Production Depreciation Expense		(13)	78	-	**65**	(4)	58	-	**54**	
Plant in Service										
Steam		-	-	-	-	-	937	-	**937**	
Hydro		(187)	1,081	-	**894**	(113)	584	-	**471**	
Other		(255)	1,512	-	**1,258**	(41)	464	-	**423**	
Total Production Plant in Service		(442)	2,593	-	**2,151**	(154)	1,986	-	**1,831**	
Accumulated Depreciation										
Steam		-	-	-	-	-	(15)	-	**(15)**	
Hydro		187	(5)	-	**182**	113	(2)	-	**111**	
Other		255	(29)	-	**225**	41	(8)	-	**33**	
Total Production Accumulated Depreciation		442	(35)	-	**407**	154	(25)	-	**129**	

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

DESCRIPTION		As-Filed: Adjustment 3.14 - Mandatory & Compliance				Updated w/2020 Actuals: Adjustment 3.14 - Mandatory & Compliance				Increase / (Decrease) To filed Case
		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	See Exh. EMA-11 (Support Files File Exh. File: 200900-901-AVA-Exh-EM See Tab "E-CAP Summary"
		OFFSETS				OFFSETS				
EXPENSES										
Intangible		-	-	-	-	(1)	11	-	10	Column N, Row 10
Production		(8)	45	-	37	(6)	31	-	25	Column N, Row 11
Transmission		(46)	638	-	592	(45)	551	-	506	Column N, Row 12
Distribution		(13)	94	-	81	(54)	209	-	155	Column N, Row 13
General		-	-	-	-	(84)	57	-	(27)	Column N, Row 14
Total Electric Expenses		(67)	777	-	710	(190)	859	-	669	
OPERATING INCOME BEFORE FIT					(710)				(669)	
FEDERAL INCOME TAX										
Current Accrual	21%				(149)				(140)	
Debt Interest	2.48%				(185)				(192)	
NET OPERATING INCOME					(375)				(337)	
RATE BASE										
PLANT IN SERVICE										
Intangible		-	-	-	-	(13)	54	-	41	Column N, Row 27
Production		(353)	2,038	-	1,686	(277)	1,427	-	1,150	Column N, Row 28
Transmission		(2,221)	30,958	-	28,736	(2,180)	26,759	-	24,579	Column N, Row 29
Distribution		(538)	3,853	-	3,315	(2,797)	8,532	-	5,735	Column N, Row 30
General		-	-	-	-	(1,583)	1,512	-	(71)	Column N, Row 31
Total Plant in Service		(3,113)	36,849	-	33,737	(6,849)	38,283	-	31,433	
ACCUMULATED DEPRECIATION/AMORT										
Intangible		-	-	-	-	13	(4)	-	8	Column N, Row 34
Production		353	(15)	-	337	277	(14)	-	263	Column N, Row 35
Transmission		2,221	(137)	-	2,084	2,180	(161)	-	2,019	Column N, Row 36
Distribution		538	(55)	-	484	2,797	(82)	-	2,715	Column N, Row 37
General		-	-	-	-	1,583	(8)	-	1,575	Column N, Row 38
Total Accumulated Depreciation		3,113	(207)	-	2,905	6,849	(269)	-	6,580	
NET PLANT		-	36,642	-	36,642	-	38,013	-	38,013	
DEFERRED TAXES		-	(1,058)	-	(1,058)	-	(1,187)	-	(1,187)	Column N, Row 43
Net Plant After DFIT		-	35,584	-	35,584	-	36,826	-	36,826	
TOTAL RATE BASE					35,584				36,826	
RATE OF RETURN										
REVENUE REQUIREMENT					3,997				4,068	
	7.43%									
Revenue Conversion Factor	75.529%									
NOI Requirement					3,019				3,073	
Revenue Requirement					3,997				4,068	
Additional Detail for Cost of Service										
Depreciation Expense										
Steam		-	-	-	-	-	-	-	-	
Hydro		(8)	45	-	37	(6)	31	-	25	
Other		-	-	-	-	-	-	-	-	
Total Production Depreciation Expense		(8)	45	-	37	(6)	31	-	25	
Plant in Service										
Steam		-	-	-	-	-	-	-	-	
Hydro		(353)	2,038	-	1,686	(277)	1,427	-	1,150	
Other		-	-	-	-	-	-	-	-	
Total Production Plant in Service		(353)	2,038	-	1,686	(277)	1,427	-	1,150	
Accumulated Depreciation										
Steam		-	-	-	-	-	-	-	-	
Hydro		353	(15)	-	337	277	(14)	-	263	
Other		-	-	-	-	-	-	-	-	
Total Production Accumulated Depreciation		353	(15)	-	337	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.

AVISTA UTILITIES
WASHINGTON ELECTRIC RESULTS - ADJUST NET PLANT AMA TO EOP
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000'S OF DOLLARS)

DESCRIPTION		As-Filed: Adjustment 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	Updated w/2020 Actuals: Adjustment 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	Increase / (Decrease) To filed Case
		OFFSETS				OFFSETS				See Exh. EMA-11 (Support Files Exh. File: 200900-901-AVA-Exh See Tab "E-CAP Summary"
EXPENSES										
Intangible		(61)	1,669	-	**1,608**	(156)	1,682	-	**1,526**	Column N, Row 10
Production		-	-	-	-	-	-	-	-	
Transmission		-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	
General		(398)	755	-	**357**	(165)	561	-	**396**	Column N, Row 14
Total Electric Expenses		(458)	2,424	-	**1,966**	(321)	2,243	-	**1,922**	
OPERATING INCOME BEFORE FIT					**(1,966)**				**(1,922)**	
FEDERAL INCOME TAX										
Current Accrual	21%				**(413)**				**(404)**	
Debt Interest	2.48%				**(57)**				**(53)**	
NET OPERATING INCOME					**(1,496)**				**(1,465)**	
RATE BASE										
PLANT IN SERVICE										
Intangible		(1,338)	8,345	-	**7,006**	(1,967)	8,412	-	**6,445**	Column N, Row 27
Production		-	-	-	-	-	-	-	-	
Transmission		-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	
General		(7,430)	4,131	-	**(3,299)**	(3,105)	2,966	-	**(140)**	Column N, Row 31
Total Plant in Service		(8,769)	12,476	-	**3,707**	(5,072)	11,378	-	**6,305**	
ACCUMULATED DEPRECIATION/AMORT										
Intangible		1,338	(635)	-	**703**	1,967	(657)	-	**1,310**	Column N, Row 34
Production		-	-	-	-	-	-	-	-	
Transmission		-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	
General		7,430	(424)	-	**7,007**	3,105	(332)	-	**2,773**	Column N, Row 38
Total Accumulated Depreciation		8,769	(1,059)	-	**7,710**	5,072	(990)	-	**4,083**	
NET PLANT		-	11,417	-	**11,417**	-	10,388	-	**10,388**	
DEFERRED TAXES		-	(531)	-	**(531)**	-	(208)	-	**(208)**	Column N, Row 43
Net Plant After DFIT		-	10,886	-	**10,886**	-	10,180	-	**10,180**	
TOTAL RATE BASE					**10,886**				**10,180**	
RATE OF RETURN										
REVENUE REQUIREMENT					**3,052**				**2,941**	
	7.43%									
Revenue Conversion Factor	75.529%									
NOI Requirement					**2,305**				**2,222**	
Revenue Requirement					**3,052**				**2,941**	
Additional Detail for Cost of Service										
Depreciation Expense										
Steam		-	-	-	-	-	-	-	-	
Hydro		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	
Total Production Depreciation Expense		-	-	-	-	-	-	-	-	
Plant in Service										
Steam		-	-	-	-	-	-	-	-	
Hydro		-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	
Total Production Plant in Service		-	-	-	-	-	-	-	-	
Accumulated Depreciation										
Steam		-	-	-	-	-	-	-	-	
Hydro		-	-	-	-	-	-	-	-	
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.

	Revised		Originally Filed		Difference	
Plant	**Electric**	**Gas**	**Electric**	**Gas**	**Electric**	**Gas**
Remove Old Meters (12.31.2019 AMA Amount)	(24,366,488)	(5,287,727)	(24,366,488)	(5,287,727)	-	-
Add AMI Plant (9/30/2022 AMA Amount)	181,944,477	35,170,698	195,923,962	38,938,925	(14,014,486)	(3,768,228)
Plant	157,577,989	29,882,971	171,557,474	33,651,198	(14,014,486)	(3,768,228)
A/D						
Remove Old Meters (12.31.2019 AMA Amount)	2,631,818	867,207	2,631,818	867,207	-	-
Add AMI Plant (9/30/2022 AMA Amount)	(19,482,521)	(10,040,760)	(18,642,538)	(10,133,338)	(839,983)	92,417
A/D	(16,850,703)	(9,173,553)	(16,010,720)	(9,266,131)	(839,983)	92,417
Regulatory Asset						
Add AMI AFUDC (9/30/2022 AMA)	1,299,798	402,389	1,299,798	402,389	-	-
Add AMI AFUDC A/D (9/30/2022 AMA)	(238,588)	(77,412)	(238,588)	(77,412)	-	-
Add Reg Asset Deferred Depreciation Exp (9/30/2022 AMA)	1,061,210	324,977	1,061,210	324,977	-	-
Add Reg Asset Carrying Charge (9/30/2022 AMA)	2,579,532	867,308	2,579,532	867,308	-	-
Add Reg Asset Deferred Depreciation Exp on AMI (9/30/2022 AMA)	30,694,003	10,124,081	30,884,949	10,217,098	(190,017)	(92,417)
Add Reg Liability-Excess Depreciation Collected-Existing Meters/DRTs (9/30/2022	(2,257,282)	(731,485)	(2,257,282)	(731,485)	0	0
Regulatory Asset	33,414,465	10,570,047	33,544,459	10,680,487	(129,994)	(92,417)
ADIT						
Reverse CIAC Adjustment	(3,384,930)	(1,019,000)	(3,384,930)	(1,019,000)	-	-
Add ADFIT on Reg Asset	(10,945,980)	(1,302,719)	(10,985,989)	(1,272,131)	40,009	30,408
ADFIT	(14,330,909)	(2,321,719)	(14,369,919)	(2,291,131)	40,009	30,408
Net Rate Base	87,384,179	30,383,750	92,143,761	35,420,455	(4,759,583)	(5,036,705)
Expenses:						
Net O&M Offsets	(1,832,798)	(394,298)	(1,847,507)	(399,289)	15,041	51,014
Depreciation Expense						
Remove Existing Meters/DRTs depreciation expense from test year (2019)	(738,925)	(243,003)	(738,925)	(243,003)	-	-
Add Depreciation Expense on new AMI investment	1,943,350	1,022,101	2,351,840	1,135,080	(408,490)	(113,024)
Net Depreciation Expense	1,204,425	781,381	1,614,915	892,291	(408,490)	(113,024)
Regulatory Amortization						
Add Amortization - AFUDC	(97,861)	(32,302)	(98,089)	(33,094)	428	122
Remove Existing Meters Deferral in Test Period	(752,826)	(10,867)	(752,826)	(10,867)	-	-
Remove AMI Deferral in Test Period	6,697,703	2,239,164	6,697,703	2,239,164	-	-
Amortization - Reg Asset	4,286,054	1,096,172	4,286,054	1,096,172	-	-
Net Regulatory Amortization	10,133,070	3,292,167	10,132,842	3,291,375	228	122
Total Expense	9,627,125	3,586,522	9,862,350	3,801,311	(35,022)	(62,788)
Net Income						
Current Tax Exp	(2,021,701)	(713,690)	(2,029,136)	(726,875)	7,395	13,186
Debt Interest	1,466,186	172,383	1,476,986	174,555	23,050	12,232
Net Income	11,180,639	3,627,829	11,312,500	3,854,631	(131,861)	(226,802)
Revenue Requirement	18,981,851	6,581,060	19,537,438	6,861,630	(555,587)	(280,570)
Proposed ROR	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%
Proposed Cost of Capital	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%
CF	0.755294	0.755294	0.755294	0.755294	0.755294	0.755294

Deprec Expense by Function

	Test Period	Rate Year	ADJ
E Dist	1,267,961	3,074,853	1,806,892
G/Banner	5,226,725	5,682,173	455,450
	6,494,676	8,757,026	2,262,350
G Dist	992,408	1,598,747	607,338
G/Banner	1,405,072	1,584,077	179,005
	2,397,480	3,182,824	786,343

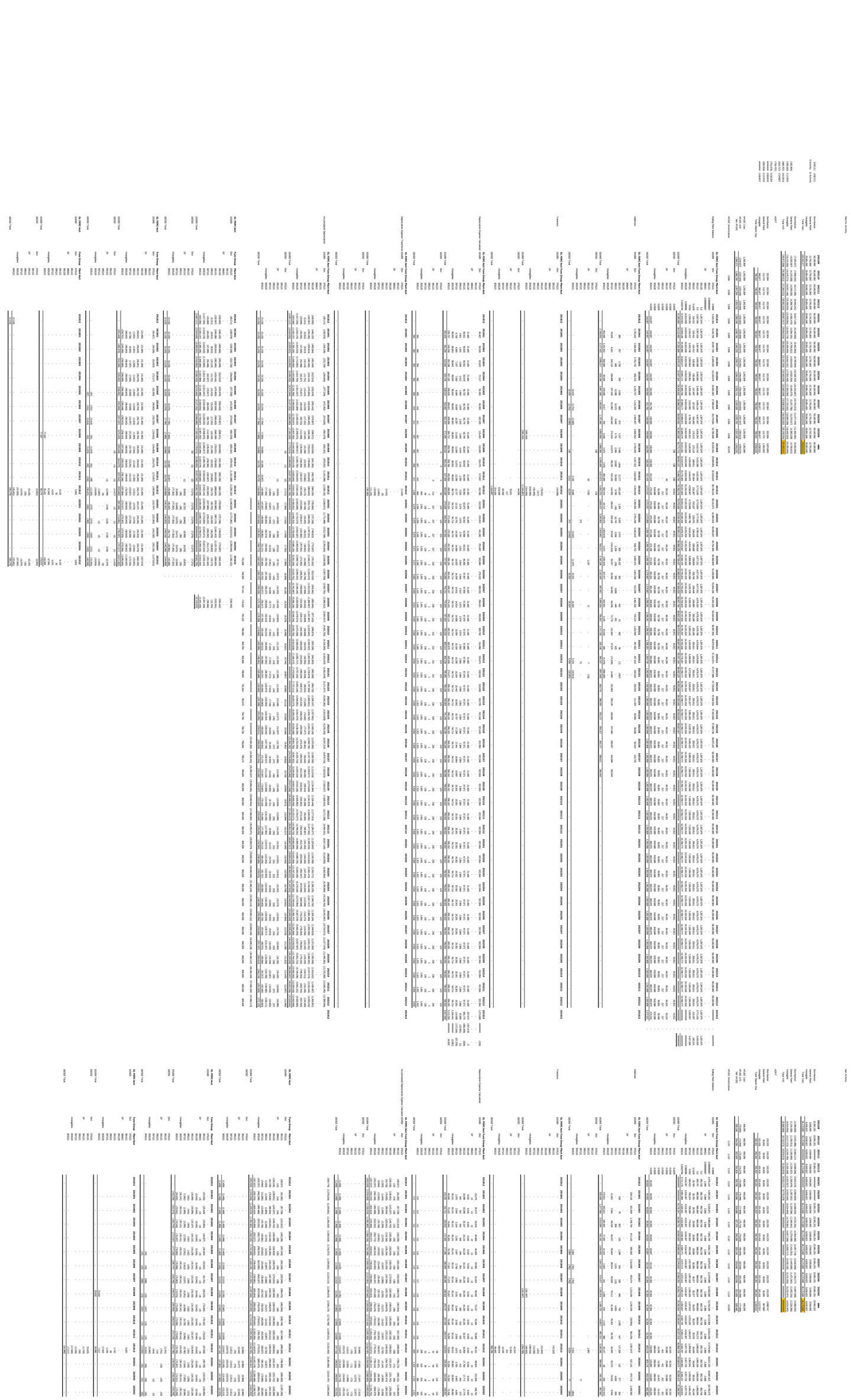
WA Electric

	Actual at 12/31/2019	Correction	Additions	Depreciation	Retire Old Meters	Deferral & Interest	Tax	AMA FF Amount
101000 Plant	76,766,276							
108000 A/D	(9,961,768)							
Reclad 2019XX ADFIT - 12/31/2019	(1,960,277)							-
182332 AFUDC	1,272,537		(2,771)					1,269,766
182318 AFUDC-A/D	(144,808)			(93,728)				(238,536)
101000 Existing Meters/DRTs-Cost	12,170,771							3,570,887
108000 Existing Meters/DRTs-A/D	9,136,760				(9,136,760)			-
108121 AMI Reg Deferral A/D	(11,327,198)				11,327,198			-
182311 Reg Asset-Existing Meters/DRTS	11,317,198							21,307,331
182316 Reg Asset-Carrying Charge	390,090							2,378,532
182317 Reg Asset-Deferred Depreciation Exp on AMI	9,712,475							30,884,933
254332 Reg Liability-Excess Depreciation Collected-Existing Meters/	(940,870)							(2,257,282)
283416 ADFIT-AMI Deferrals	(14,322,122)							(10,985,989)
Total	88,106,164				671,816			46,868,642
					9,191,895			92,519,733
					0.21			0.21
					1,930,898			10,945,980
403 Depreciation Expense - AMI	6,494,676		3,063,350					9,558,026
403 Depreciation Expense - Old Meters	736,925			(736,925)				-
407311 Amortization AFUDC - AMI	136,737		(97,861)					40,876
407332 EXIST METERS/DRTS EXCESS DEPRC	752,825		(752,825)					0
407436 REG CREDIT - NOW SYSTEMS	(6,697,703)		6,697,703					0
Amortization - AMI			4,286,054					4,286,054
Total	1,426,461	-	12,537,271	(736,925)				13,884,757
Net Change								12,460,296
Adjustment:	INDC AMA							
101000 Existing Meters/DRTs-Cost	26,366,498							5,287,727
108000 Existing Meters/DRTs-A/D	(2,631,818)							(867,207)
108121 AMI Reg Deferral A/D	(12,242,369)							(580,214)

WA Gas

	Actual at 12/31/19	Correction	Additions	Depreciation	Retire Old Meters	Deferral & Interest	Tax	AMA FF Amount
101000 Plant								
108000 A/D	(3,104,782)							
182307 ADFIT - 12/31/2019	(1,178,781)							
182332 AFUDC	403,176	(787)						402,389
182318 AFUDC-A/D	(47,719)		(29,702)					(77,412)
101000 Existing Meters/DRTs-Cost	3,570,887							
108000 Existing Meters/DRTs-A/D	839,702							-
108121 AMI Reg Deferral A/D	(1,729,199)							
182311 Reg Asset-Existing Meters/DRTS	1,729,199							3,307,531
182316 Reg Asset-Carrying Charge	132,275							867,308
182317 Reg Asset-Deferred Depreciation Exp on AMI	1,030,101							10,217,098
254332 Reg Liability-Excess Depreciation Collected-Existing Meters/	(117,933)							(731,485)
283416 ADFIT-AMI Deferrals	(1,530,054)		(612,272)					(2,142,326)
Total	8,044,176	-	(641,974)	-	-	-	-	11,820,202
	3,060,537							30,353,271
	0.21							0.21
	688,930							3,302,723
	2,171,403		1,012,161					
	160,830			(160,830)				
	46,252		(32,302)					13,320
	10,907		(10,907)					0
	(2,236,166)		2,236,164					(0)
			1,296,172					
	150,328	-	4,503,088	(160,830)	-	-	-	4,402,127
Net Change								4,342,774
Adjustment:	INDC AMA							
101000 Existing Meters/DRTs-Cost	5,287,727							
108000 Existing Meters/DRTs-A/D	(867,207)							
108121 AMI Reg Deferral A/D	(580,214)							

	Electric	Natural Gas	Electric	Natural Gas
2D-KG Reg Asset-Existing Meters/DRTS	########	4,410,569		
2D-KG Reg Asset-Carrying Charge	2,267,325	835,189		
2D-KG Reg Asset-Deferred Depreciation Exp on AMI	########	########		
2D-KG Reg Liability-Excess Depreciation Collected-Existing Meters/	(2,257,282)	(731,485)		
	########	########		
	9,375,612	########		
	7,387,040	(616,501)	6,770,541	########
	6,770,541	(967,203)	########	########
	5,803,321	########	########	########
	4,836,101	########	########	########
	3,868,881	########	########	########
	2,901,661	########	########	########
	1,934,440	########	967,220	########
	967,220	########	(0)	########
	(0)	########	(0)	########
	(0)	########	(0)	########
	(0)



AMI

		Offsets	
2021 Benefits to Customers Not Redeployed		8,380,716	
2022 Benefits to Customers Not Redeployed		8,616,474	
Rate Year Benefits to Customers Not Redeployed		8,477,135	Adjustment for Commission Requirement - no remote disconnect for low income customers. Requires keeping 4 meter readers, otherwise previously not planned for and included as reduced expense, i.e. benefit in this file.
Test Year Benefits to Customers Not Redeployed		2,429,513	
O&M Offset - Total		4,040,022	**1,271,000**
Electric Share		3,038,016	(201,267) Allocator
Natural Gas Share		1,152,185	(82,756) Allocator
Total AMI Offsets		4,040,022	(284,023)

Per AMI Report:

a) Current Expected Benefits
Aviste has revised lower its estimate of the financial benefits for the credit/collections function

2018 Meter Reading Costs Correction

Cost Savings Expected to be Redeployed to Other Work and Not Result in a Direct Reduction in Revenue Requirement

Area of Benefit	NPV	Cash Value	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
Meter Reading & Meters																								
Eliminate Regular Meter Reading						$1,652,817																		
Reduce Special Meter Reading	$339,095	$781,459	$0	$0	$0	$14,499	$16,248	$16,248	$14,773	$44,893	$46,343	$46,343	$46,343	$46,343	$46,343	$46,343	$46,343	$46,343	$46,343	$46,343	$46,343	$46,343	$46,343	$10,116
Natural Gas Meter Module Refresh	$2,423,010	$5,419,319	$0	$0	$0	$67,530		$235,179	$450,897	$459,642	$418,865	$428,313	$438,014	$447,974										$0
Total						$1,734,846																		
Remote Service Connectivity																								
Account Open/Close/Transfer			$0	$0	$0	$191,022																		
Credit Collections/Connections			$0	$0	$0	$229,989			$95,212	$150,158	$167,181													
Total			$0	$0	$0	$522,012																		
Outage Management																								
Reduced Customer Calls	$1,277,163	$2,719,326	$0	$0	$0	$0	$29,223	$60,654	$140,479	$144,098	$151,842	$158,020	$164,341	$170,914	$177,751									$60,816
Avoided Single Lights Out	$2,730,472	$5,794,459	$0	$0	$0	$0	$62,477	$300,533	$312,347	$324,840	$337,834	$351,347	$365,401	$380,017										
Reduced Major Storms Cost	$3,032,403	$6,551,326	$0	$0	$0	$0	$79,638	$339,561	$353,145	$367,271	$381,962	$397,240	$413,130	$429,655										
Total	$7,040,038		$0	$0	$0	$0	$171,338	$700,375	$811,990	$844,209	$871,816	$910,608	$942,872	$980,586										
Energy Efficiency																								
Conservation Voltage Reduction			$0	$0	$0	$411,451																		$0
Grid-interactive Efficient Buildings	$2,609,116	$3,123,537	$0	$0	$0	$0	$4,128	$8,421	$12,844	$17,521	$22,347	$112,275	$147,936	$172,453	$197,833									
Total						$411,451																		
Energy Theft & Unbilled Usage																								
Stopped Meters	$3,364,422	$7,879,092	$0	$0	$0	$103,081		$381,178	$395,281	$409,907	$425,073	$440,801	$457,111	$474,024										
Billing Accuracy																								
Estimated Bills	$6,528,174		$0	$0	$0	$194,297		$727,667	$756,992	$787,499	$819,235	$852,251	$886,596	$922,326										
Bill Inquiries	$2,979,864	$5,607,739	$0	$0	$0	$79,831		$265,273	$275,964	$287,085	$298,654	$310,690	$323,211	$336,236										
Billing Analysis	$1,096,662	$2,466,823	$0	$0	$0	$41,714		$138,804	$144,192	$149,594	$154,010	$144,440	$145,885	$147,344										$39,888
Rebilling	$973,755	$2,294,508	$0	$0	$0	$38,982	$75,274	$79,212	$108,340	$112,814	$117,465	$122,139	$127,223	$132,246	$137,576									$47,179
Total			$0	$0	$0	$335,824																		
Utility Studies																								
Retail Load Analysis	$979,467	$1,761,471	$48,710			$53,226	$54,823	$41,351	$43,621	$88,782	$61,704	$63,555	$65,462	$67,426	$69,448	$71,532	$73,678	$75,888	$78,165	$80,511	$82,925	$85,413	$87,975	$22,654
Meter Sampling	$1,271,165	$2,241,199	$32,580	$82,294		$82,702	$68,147	$52,843	$54,223	$74,466	$76,700	$115,043	$118,123	$122,707	$126,388	$130,180								$0
Total	$2,050,632	$4,002,670	$81,290			$135,929		$94,994	$97,844	$163,248	$138,404	$178,598	$183,585	$190,132	$195,836	$201,711								$22,654
Grand Total						$1,243,141																		
Expected Savings to be Redeployed			$12,180	$82,294		$813,630																		
"Free" Reductions in Revenue Req						$1,429,513																		
Customer Direct Benefits																								
Grand AMI Total Benefits																								
			$12,180	$82,294		$813,630																		
						$1,429,513																		
						C			A	B														

| 2020 | 2020 | 2020 |

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

PER Actual

Line No.	DESCRIPTION	Pro Forma WaMFos Plan
	Adjustment Number:	**1.17**
	Workpaper Reference	**E-WF**
	REVENUES	
1	Total General Business	50
2	Intercdepartmental Sales	0
3	Sales for Resale	0
4	Total Sales of Electricity	0
5	Other Operating Revenues	0
6	Total Electric Revenue	0
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	995
8	Purchased Power	0
9	Depreciation/Amortization	47
10	Regulatory Amortization	0
11	Taxes	0
12	Total Production & Transmission	1,042
	Distribution	
13	Operating Expenses	3,030
14	Depreciation/Amortization	177
	Regulatory Amortization	0
15	Taxes	0
16	Total Distribution	3,207
17	Customer Accounting	0
18	Customer Service & Information	0
19	Sales Expenses	0
	Administration & General	
20	Operating Expenses	0
21	Depreciation/Amortization	48
22	Regulatory Deferrals/Amortization	0
23	Taxes	0
24	Total Admin. & General	48
25	Total Electric Expenses	4,298
26	OPERATING INCOME BEFORE FIT	(4,298)
	FEDERAL INCOME TAX	
27	Current Accrual	(965)
28	Debt Interest	(49)
29	Deferred Income Taxes	0
30	Amortized ITC - Noxon	0
31	NET OPERATING INCOME	(3,344)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	242
33	Production	0
34	Transmission	2,264
35	Distribution	7,244
36	General	0
37	Total Plant in Service	9,751
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	(42)
39	Production	0
40	Transmission	(34)
41	Distribution	(172)
42	General	0
43	Total Accumulated Depreciation	(248)
44	NET PLANT	9,503
45	DEFERRED TAXES	(90)
46	Net Plant After DFIT	9,405
47	CONSTRUCTION NO CREDITS & OT	0
48	WORKING CAPITAL	0
49	TOTAL RATE BASE	10,400
50	RATE OF RETURN	
51	REVENUE REQUIREMENT	5,356

7.42%

Revenue Conversion Factor	
NOI Requirement	4,035
Revenue Requirement	5,356

Revised Kinney/

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470
Transmission	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476
Intangibles	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908
Total Cost	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853
Distribution	(10,483)	(98,274)	(113,093)	(127,850)	(142,646)	(157,437)	(172,228)	(187,018)	(201,809)	(216,600)	(231,391)	(246,182)	(260,973)	(172,228)
Transmission	(10,742)	(14,630)	(18,517)	(22,404)	(26,292)	(30,179)	(34,066)	(37,954)	(41,841)	(45,728)	(49,616)	(53,503)	(57,391)	(34,066)
Intangibles	(18,145)	(22,175)	(26,207)	(30,238)	(34,270)	(38,302)	(42,334)	(46,366)	(50,397)	(54,429)	(58,461)	(62,493)	(66,526)	(42,334)
Total A/D	(39,370)	(135,079)	(157,816)	(180,491)	(203,208)	(225,918)	(248,628)	(271,338)	(294,048)	(316,758)	(339,468)	(362,178)	(384,889)	(248,628)
ADFIT	(39,917)	(93,090)	(96,183)	(99,310)	(77,800)	(98,326)	(94,831)	(103,337)	(111,842)	(120,348)	(128,853)	(137,359)	(145,864)	(98,849)
Distribution	14,791	14,791	14,791	14,791	14,791	14,791	14,791	14,791	14,791	14,791	14,791	14,791	14,791	177,490
Transmission	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	46,646
Intangibles	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	40,582
Total Deprec Exp	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	22,060	264,718

	GL	FERC Acct	Func Group	Depreciation Rate	####	####	####	####	####	####	####	####	####	####	####	####	202012	2020 Total	202101	202102	202103	202104	202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209
Ending Plant Balance	101000		Distribution	0.0306	-	-	-	-	-	-	-	-	7,604	10,480	70,788	175,334	307,856	1,555,267	1,555,267	2,134,028	2,777,455	3,486,646	4,030,014	4,798,196	5,392,023	5,991,860	6,535,218	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470	7,244,470
			Transmission	0.0306	-	-	-	-	-	-	-	-	2,872	3,923	10,402	20,904	40,818	51,161	49,125	49,125	49,125	49,125	90,192	131,175	172,200	2,182,426	2,223,451	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476	2,264,476
			Intangibles	0.200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	144	288	433	579	241,320	241,474	241,619	241,763	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908	241,908
	101000	Total			-	-	-	-	-	-	-	-	2,872	11,557	13,922	91,291	216,151	418,817	1,574,422	1,574,422	2,261,298	2,926,817	3,526,148	4,525,741	5,111,754	5,696,297	6,425,904	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853	9,750,853
Additions	101000		Distribution		-	-	-	-	-	-	-	-	7,604	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	1,525,267	708,732	543,374	709,237	543,374	769,235	545,374	709,237	543,374	709,237			-	-	-	-	-	-	-	-	-	-
			Transmission		-	-	-	-	-	-	-	-	2,872	1,051	6,519	[redacted]	[redacted]	(2,016)	49,125				41,025	41,025	41,025	2,010,126	41,025	41,025			-	-	-	-	-	-	-	-	-	-
			Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	144	144	144	144	240,752	144	144	144	144			-	-	-	-	-	-	-	-	-	-
	101000	Total			-	-	-	-	-	-	-	-	2,872	8,605	42,195	37,309	24,860	22,065	1,155,906	1,574,422	708,876	543,518	708,381	584,543	586,153	2,719,607	584,543	750,406			-	-	-	-	-	-	-	-	-	-
Depreciation Expense Calculated	101000		Distribution		-	-	-	-	-	-	-	-	8	52	117	251	555	1,551	2,555	3,838	5,116	6,395	7,673	8,952	10,231	11,509	12,788	14,067	14,791	14,791	14,791	14,791	14,791	14,791	14,791	14,791	14,791	14,791	14,791
			Transmission		-	-	-	-	-	-	-	-	2	8	12	27	52	79	265	84	84	84	120	190	260	2,021	3,782	3,952	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887	3,887
			Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1	1	8	2,016	4,020	4,028	4,028	4,031	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032	4,032
	101000	Total			-	-	-	-	-	-	-	-	2	14	64	143	304	633	2,818	3,575	3,923	5,304	6,485	7,801	11,158	14,614	17,596	20,008	21,950	21,710	21,710	21,710	21,710	21,710	21,710	21,710	21,710	21,710	21,710
Accumulated Depreciation	101000		Distribution		-	-	-	-	-	-	-	-	-	(8)	(60)	(177)	(428)	(982)	(2,915)	(2,915)	(6,753)	(11,868)	(18,263)	(25,936)	(34,888)	(45,118)	(56,628)	(69,416)	(83,483)	(98,274)	(113,065)	(127,855)	(142,646)	(157,437)	(172,228)	(187,018)	(201,809)	(216,600)	(231,391)	(246,182)
			Transmission		-	-	-	-	-	-	-	-	(2)	(9)	(21)	(47)	(100)	(178)	(269)	(268)	(349)	(433)	(518)	(607)	(697)	(787)	(1,887)	(3,108)	(3,890)	(3,742)	(3,633)	(3,571)	(22,404)	(26,292)	(30,179)	(34,066)	(37,954)	(41,841)	(45,728)	(49,616)
			Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	(5)	(11)	(19)	(2,038)	(6,008)	(10,084)	(14,112)	(18,145)	(22,175)	(26,207)	(30,238)	(34,270)	(38,302)	(42,334)	(46,366)	(50,397)	(54,429)	(58,461)	(62,493)	(66,526)
	101000	Total			-	-	-	-	-	-	-	-	(2)	(18)	(81)	(224)	(528)	(1,161)	(3,178)	(3,178)	(7,103)	(12,309)	(18,781)	(28,581)	(37,793)	(52,792)	(69,621)	(90,410)	(112,300)	(135,079)	(157,798)	(180,498)	(203,208)	(225,918)	(248,628)	(271,338)	(294,048)	(316,758)	(339,468)	(362,178)
Year 1 Tax Depreciation Expense Calculate	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	4,767	57,199	17,872	17,872	17,872	17,872	17,872	17,872	17,872	17,872	17,872	17,872	17,872	17,872	-	-	-	-	-	-	-	-	-	-
			Transmission	3.75%	154	154	154	154	154	154	154	154	154	154	154	154	154	1,842	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	-	-	-	-	-	-	-	-	-	-
			Intangibles	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	-	-	-	-	-	-	-	-	-	-
	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	4,920	59,040	28,156	28,156	28,156	28,156	28,156	28,156	28,156	28,156	28,156	28,156	28,156	28,156	-	-	-	-	-	-	-	-	-	-
Year 2 Tax Depreciation Expense Calculate	101000		Distribution	7.22%														-	9,176	9,176	9,176	9,176	9,176	9,176	9,176	9,176	9,176	9,176	9,176	9,176	34,406	34,406	34,406	34,406	34,406	34,406	34,406	34,406	34,406	34,406
			Transmission	7.22%														-	296	296	296	296	296	296	296	296	296	296	296	296	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,537
			Intangibles	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,719	6,719	6,719	6,719	6,719	6,719	6,719	6,719	6,719	6,719
	101000	Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	9,472	54,662	54,662	54,662	54,662	54,662	54,662	54,662	54,662	54,662	54,662
Year 3 Tax Depreciation Expense Calculate	101000		Distribution	6.68%														-													8,487	8,487	8,487	8,487	8,487	8,487	8,487	8,487	8,487	8,487
			Transmission	6.68%														-													273	273	273	273	273	273	273	273	273	273
			Intangibles	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	101000	Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,760	8,760	8,760	8,760	8,760	8,760	8,760	8,760	8,760	8,760
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	4,767	57,199	27,048	27,048	27,048	27,048	27,048	27,048	27,048	27,048	27,048	27,048	27,048	27,048	42,885	42,885	42,885	42,885	42,885	42,885	42,885	42,885	42,885	42,885
			Transmission		154	154	154	154	154	154	154	154	154	154	154	154	154	1,842	7,218	7,218	7,218	7,218	7,218	7,218	7,218	7,218	7,218	7,218	7,218	7,218	13,601	13,601	13,601	13,601	13,601	13,601	13,601	13,601	13,601	13,601
			Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	3,360	6,719	6,719	6,719	6,719	6,719	6,719	6,719	6,719	6,719	6,719
	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	4,920	59,040	37,627	37,627	37,627	37,627	37,627	37,627	37,627	37,627	37,627	37,627	37,627	37,627	63,212	63,212	63,212	63,212	63,212	63,212	63,212	63,212	63,212	63,212
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)	(61,965)	(61,965)	(34,247)	(111,294)	(138,344)	(165,393)	(192,443)	(219,489)	(246,537)	(273,585)	(300,634)	(327,682)	(354,730)	(381,779)	(424,671)	(467,564)	(510,457)	(553,349)	(596,242)	(639,134)	(682,027)	(724,920)	(767,812)	(810,705)
			Transmission		(154)	(307)	(461)	(614)	(768)	(921)	(1,075)	(1,228)	(1,382)	(1,535)	(1,689)	(1,842)	(1,995)	(13,874)	(9,961)	(16,279)	(23,498)	(30,716)	(37,935)	(45,153)	(52,372)	(59,590)	(68,809)	(74,027)	(81,246)	(88,464)	(102,065)	(115,665)	(129,266)	(142,866)	(156,467)	(170,067)	(183,668)	(197,268)	(210,869)	(224,469)
			Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,360)	(6,721)	(10,081)	(13,441)	(16,802)	(20,163)	(23,523)	(26,884)	(30,244)	(33,605)	(36,965)	(40,326)	(47,045)	(53,764)	(60,483)	(67,202)	(73,921)	(80,640)	(87,359)	(94,078)	(100,797)	
	101000	Total			(4,920)	(9,840)	(14,761)	(19,681)	(24,601)	(29,520)	(34,441)	(39,361)	(44,281)	(49,201)	(54,121)	(59,041)	(63,960)	(75,839)	(47,568)	(134,294)	(162,555)	(190,816)	(217,078)	(245,339)	(272,600)	(301,861)	(329,122)	(356,383)	(383,644)	(410,905)	(574,781)	(637,493)	(700,205)	(762,917)	(825,629)	(888,341)	(951,054)	(1,013,766)	(1,076,478)	
Book / Tax Difference	101000		Distribution		(4,767)	(9,533)	(14,300)	(19,066)	(23,833)	(28,599)	(33,366)	(38,073)	(42,723)	(47,238)	(51,450)	(54,284)	(57,212)	(57,212)	(77,494)	(96,427)	(120,061)	(138,490)	(157,552)	(174,379)	(189,909)	(204,188)	(217,151)	(229,408)	(241,886)	(253,823)	(280,035)	(310,117)	(338,229)	(366,331)	(394,433)	(422,534)	(450,636)	(478,738)	(506,840)
			Transmission		(154)	(307)	(461)	(614)	(768)	(918)	(1,066)	(1,207)	(1,334)	(1,435)	(1,510)	(1,575)	(1,641)	(11,903)	(8,712)	(15,846)	(23,065)	(30,298)	(37,328)	(44,066)	(50,703)	(56,582)	(66,921)	(70,773)	(78,460)	(86,106)	(102,553)	(114,626)	(124,328)	(134,053)	(143,781)	(153,476)	(163,139)	(172,770)	(182,378)	
			Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,359)	(6,718)	(10,071)	(13,423)	(14,767)	(14,104)	(13,439)	(12,772)	(12,101)	(11,430)	(10,768)	(10,088)	(12,778)	(15,462)	(18,148)	(20,836)	(23,523)	(26,211)	(28,898)	(31,585)	(34,272)	
	101000	Total			(4,920)	(9,840)	(14,761)	(19,681)	(24,601)	(29,520)	(34,441)	(39,361)	(44,281)	(49,201)	(54,121)	(59,041)	(63,960)	(69,115)	(89,565)	(118,491)	(143,594)	(182,211)	(206,425)	(232,548)	(253,421)	(269,542)	(295,541)	(308,319)	(330,256)	(353,215)	(395,367)	(439,491)	(481,571)	(523,218)	(562,565)	(603,221)	(644,673)	(684,693)	(724,490)	
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)	(12,014)	(11,415)	(16,274)	(20,383)	(25,217)	(29,206)	(33,080)	(36,618)	(39,801)	(42,879)	(45,602)	(48,176)	(50,765)	(53,324)	(59,235)	(65,127)	(71,028)	(76,929)	(82,830)	(88,732)	(94,634)	(100,535)	(106,436)	
			Transmission		(32)	(64)	(97)	(129)	(161)	(193)	(224)	(254)	(280)	(301)	(317)	(331)	(344)	(2,384)	(1,829)	(3,328)	(4,828)	(6,317)	(7,793)	(9,254)	(10,345)	(11,987)	(11,774)	(13,473)	(15,173)	(16,873)	(19,612)	(17,962)	(19,882)	(21,032)	(24,971)	(26,111)	(28,191)	(30,181)	(32,230)	
			Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	(706)	(1,410)	(2,118)	(2,819)	(3,101)	(2,962)	(2,822)	(2,682)	(2,542)	(2,400)	(2,259)	(2,118)	(2,685)	(3,247)	(3,811)	(4,376)	(4,940)	(5,504)	(6,069)	(6,633)	(7,197)	
	101000	Total			(1,033)	(2,066)	(3,100)	(4,133)	(5,166)	(6,199)	(7,229)	(8,249)	(9,252)	(10,221)	(11,121)	(11,731)	(12,358)	(13,799)	(18,809)	(25,018)	(32,163)	(38,341)	(43,974)	(49,833)	(53,168)	(57,548)	(59,921)	(64,049)	(68,197)	(72,317)	(81,532)	(86,336)	(91,741)	(97,237)	(102,881)	(108,347)	(113,894)	(119,349)	(124,863)	

Washington Electric 2020 Wildfire Additions

Email	BI_BI Desc	Depreciation Category	Service Jurisdiction	System Total Actuals Jan	Actuals Feb	Actual Mar	Actual Apr	Actual May	Actuals Jun	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec
2075 BI_X000A - WFRED	DISTRIBUTION WIDLINE RECLOSER	Elec Distribution 360-373	ID										5,760	5,235	5,257
2075 BI_X000A - WFRED	DISTRIBUTION WIDLINE RECLOSER	Elec Distribution 360-373	WA	-	-	-	-	-	-				5,450	4,360	4,535
2075 BI_X000B - WFRED	WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	WA						-	-	-	-	7,604	35,856	27,328
2075 BI_X000B - WFRED	ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	ID										6,257	10,887	126,809
2075 BI_X700D - WFRED	TRANSMISSION INSPECTION (CONSTRUCTIO	Elec Transmission 350-39-ID	AN												13,214
2075 BI_X700D - WFRED	TRANSMISSION GRID HARDENING	Elec Transmission 350-39-ID	AN										4,375	1,801	9,982

Email	BI_BI Desc	Actuals Oct	Actuals Nov	Actuals Dec
2075 BI_X000A - WFRED	DISTRIBUTION WIDLINE RECLOSER	5,760	5,235	5,257
2075 BI_X000A - WFRED	DISTRIBUTION WIDLINE RECLOSER	5,450	4,360	4,535
2075 BI_X000B - WFRED	WA DISTRIBUTION GRID HARDENING	27,328	86,096	187,761
2075 BI_X000B - WFRED	ID DISTRIBUTION GRID HARDENING	126,809	571,093	374,888
2075 BI_X700D - WFRED	TRANSMISSION INSPECTION (CONSTRUCTIO	13,214		111,943
2075 BI_X700D - WFRED	TRANSMISSION GRID HARDENING	9,982	15,297	30,643

Note: The Company previously excluded Idaho-specific projects, totaling approximately $1.06MM, but based on questions received from Staff, the Company has included all system costs in the system total in this update.

Washington Electric -2021 Wildfire Additions

Actuals System Total	WA Elec Allocate in Rate Case	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	WA Elec Total
		Percent included	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	
16,208	0%	-	-	-	-	-	-	-	-	-	-	-	-	-
14,346	100%	-	-	-	-	-	-	-	-	-	4,360	4,535	14,346	
[redacted]	100%	-	-	-	-	-	-	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	1,510,951	
[redacted]	0%	-	-	-	-	-	-	-	-	-	-	-	-	
1,272	65.64%	-	-	-	-	-	-	-	-	-	8,674	(7,839)	835	
73,568	65.64%	-	-	-	-	-	-	[redacted]	[redacted]	[redacted]	[redacted]	5,803	42,292	
[redacted] System Total													1,574,424	
													IM-MT 2020 PP	

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

Oral	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	Forecast Nov	Forecast Dec	Forecast System Total	Forecast (including Residual CWIP)
	2075 BI_X0803 - WF855 FIRE IGNITION TRACKING SYSTEM	Software 300 ED Ins	ED AN	208	208	208	208	208	208	208	208	208	208	208	208	2,505	
	2075 BI_X3004 - WF855 DISTRIBUTION MIDLINE RECLOSER	Elec Distribution 360-373 ED Ins	ID AN	73,334	-	73,334	-	73,333	-	73,334	-	73,334	-	73,333	-	440,002	
	2075 BI_X3006 - WF855 WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED Ins	WA	542,888	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,385	543,385	6,519,994	
	2075 BI_X3006 - WF855 ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ED ID	ID	416,665	[redacted]	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	[redacted]	5,000,000	
	2075 BI_X3011 - WF855 SUBSTATION SCADA	Elec Distribution 360-373 ED Ins	ID AN	166,714	-	166,714	-	166,733	-	166,734	-	166,734	-	166,733	-	1,000,400	
	2075 BI_XT000 - WF855 FIRE WEATHER DASHBOARD	Software 300 ED Ins	ID AN	-	-	-	-	347,749	-	-	-	-	-	-	-	347,749	
	2075 BI_XT000 - WF855 CONFORMING RIGHTS OF WAY	Elec Transmission 350-359 ED HI ED	AN	-	-	-	62,500	62,500	62,500	62,500	62,500	62,500	62,500	-	-	500,000	
	2075 BI_XT002 - WF855 TRANSMISSION INSPECTION (CONTRACT	Elec Transmission 350-359 ED HI ED	AN	-	-	-	-	-	-	-	-	-	-	300,000	-	300,000	
	2075 BI_XT003 - WF855 TRANSMISSION GRID HARDENING	Elec Transmission 350-359 ED HI ED	AN	-	-	-	-	-	-	[redacted]	-	-	-	-	-	3,000,001	
				[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	17,210,651	
																IM-2021 PP	

WA Elec Allocation	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast (including Residual CWIP)
Percent included in Rate Ca	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WA Elec Total
69.0%	144	144	144	144	144	144	144	144	144	144	144	144	1,733
69.0%	50,666	-	50,666	-	50,666	-	50,666	-	50,666	-	50,666	-	303,997
100%	542,888	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,385	6,519,994
0%	-	-	-	-	-	-	-	-	-	-	-	-	-
69.0%	115,196	-	115,196	-	115,196	-	115,196	-	115,196	-	115,196	-	691,176
69.0%	-	-	-	-	-	-	240,608	-	-	-	-	-	240,608
65.64%	-	-	-	41,025	41,025	41,025	-	41,025	41,025	41,025	41,025	41,025	328,200
65.64%	-	-	-	-	-	-	-	-	-	-	196,920	-	196,920
65.64%	-	-	-	-	-	-	1,969,201	-	-	-	-	-	1,969,201
	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	10,251,829
													IM-MT 2020 PP

WILDFIRE O&M:

Transmission	2020	2021	2022	Period (Pre-	WA	ID	Adj WA	Adj ID
					77.84% Ratio	34.94%		
Total WF	880	1,509	1,882	3,533	1,896	527	(95)	521

Distribution					WA Map % 60%	40%	Rick Tree
					Table B		
					70%	10%	Everything Else
Total WF	1516	4047	5315	4,958	3,224	1,734	3,582	1,719
Rick Tree VM	1,300	2,500	3,105	2,950	1,770	1,180	1,596	1,105
Everything else	206	1,547	2,210	2,044	1,454	614	1,434	614
Total WF	1,416	3,211	4,511	4,514	2,211	1,794	2,215	2,299

Existing RT	500	500
	7,871	7,417

Rate Period system base
6,131 Pro-rated base
(265) System overlap in 2019 test period
6,866

Existing VM		Actual WA	ID	Total	Going forward	Actual Overlap	Overlap WA	ID
D		5,645	2,464	8,149	7,900	(249)	(174)	(75)
	Direct	82.9%	36.0%					
T		487	349	1,038	1,000	(16)	(11)	(5)
	A/G	16.6%	14.1%					
Total		6,363	2,813	9,185	8,900	(265)	(184)	(81)
		69.31%	30.61%					

	2019 Actual	2020	2021	2022
A.Gibbs, Veg Mgmnt	6,200	8,400	10,888	11,126
On-going Level		7,900	7,900	7,900
Rick Tree			2,900	3,224

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

2020 Actual

Line No.	DESCRIPTION	Provisional WaMFx Plan
	Adjustment Number:	**1.17**
	Workpaper Reference	**E-WF**
	REVENUES:	
1	Total General Business	50
2	Interdepartmental Sales	0
3	Unbilled Revenue	0
4	Total Sales of Electricity	50
5	Other Revenue	0
6	Total Electric Revenue	50
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	0
8	Purchased Power	0
9	Depreciation/Amortization	0
10	Regulatory Amortization	0
11	Taxes	0
12	Total Production & Transmission	0
	Distribution	
13	Operating Expenses	0
14	Depreciation/Amortization	39
	Regulatory Amortization	
15	Taxes	0
16	Total Distribution	39
17	Customer Accounting	0
18	Customer Service & Information	0
19	Sales Expenses	0
	Administrative & General	
20	Operating Expenses	0
21	Depreciation/Amortization	0
22	Regulatory Deferrals/Amortization	0
23	Taxes	0
24	Total Admin & General	0
25	Total Electric Expenses	39
26	OPERATING INCOME BEFORE FIT	(44)
	FEDERAL INCOME TAX	
27	Current Accrual	(9)
28	Debt Interest	(9)
29	Miscellaneous Income Taxes	0
30	Amortized ITC - Power	0
31	NET OPERATING INCOME	(26)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	0
33	Production	0
34	Transmission	248
35	Distribution	1,571
36	General	1
37	Total Plant in Service	1,819
	ACCUMULATED DEPRECIATION-AMORT	
38	Intangible	(9)
39	Production	0
40	Transmission	(2)
41	Distribution	(17)
42	General	0
43	Total Accumulated Depreciation	(28)
44	NET PLANT	1,791
45	DEFERRED TAXES	(21)
46	Net Plant After DIFIT	1,770
47	DEFERRED DEBITS AND CREDITS & O	0
48	WORKING CAPITAL	0
49	TOTAL RATE BASE	1,770
50	RATE OF RETURN	7.45%
51	REVENUE REQUIREMENT	208

Revenue Conversion Factor	7.45%
NOI Requirement	26
Revenue Requirement	208

Revised Kinney/

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	-	543,374	1,292,809	1,795,994	1,795,994	1,795,994	1,795,994	1,795,994	1,795,994	1,795,994	1,795,994	1,795,994	1,795,994	1,571,464
Transmission	-	41,035	278,970	278,970	278,970	278,970	278,970	278,970	278,970	278,970	278,970	278,970	278,970	247,518
Intangibles	-	144	399	433	433	433	433	433	433	433	433	433	433	379
Total Cost	-	584,543	1,571,178	2,075,396	2,075,396	2,075,396	2,075,396	2,075,396	2,075,396	2,075,396	2,075,396	2,075,396	2,075,396	1,819,361
Distribution	-	(555)	(2,388)	(5,583)	(9,167)	(12,834)	(16,501)	(20,167)	(23,834)	(27,501)	(31,168)	(34,835)	(38,502)	(18,973)
Transmission	-	(35)	(310)	(798)	(1,286)	(1,747)	(2,229)	(2,704)	(3,185)	(3,662)	(4,142)	(4,623)	(5,099)	(2,283)
Intangibles	-	(1)	(5)	(11)	(18)	(26)	(32)	(40)	(47)	(54)	(61)	(68)	(76)	(33)
Total A/D	-	(591)	(2,703)	(6,392)	(10,471)	(14,606)	(18,762)	(22,911)	(27,066)	(31,217)	(35,371)	(39,526)	(43,677)	(21,289)
ADFIT	(12,267)	(13,926)	(14,425)	(15,033)	(16,794)	(16,938)	(20,288)	(22,043)	(23,791)	(25,543)	(27,295)	(29,047)	(30,796)	(20,800)
Distribution	555	1,833	3,112	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	38,502
Transmission	35	275	479	479	479	479	479	479	479	479	479	479	479	5,098
Intangibles	1	4	6	7	7	7	7	7	7	7	7	7	7	79
Total Deprec Exp	591	2,112	3,597	4,153	4,153	4,153	4,153	4,153	4,153	4,153	4,153	4,153	4,153	43,679

	GL Acct	Func Group	Depreciation Rate	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	2020 Total	####	####	####	####	####	####	####	####	####	####	####	####	####	####	####	2021	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209
Ending Plant Balance	101000	Distribution	0.0246	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	543,374	1,292,809	1,795,994	1,795,994	1,795,994	1,795,994	1,795,994	1,795,994	1,795,994	1,795,994	1,795,994
		Transmission	0.0206	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,035	278,970	278,970	278,970	278,970	278,970	278,970	278,970	278,970	278,970	278,970
		Intangibles	0.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	144	399	433	433	433	433	433	433	433	433	433
	101000 Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	584,543	1,571,178	2,075,396	2,075,396	2,075,396	2,075,396	2,075,396	2,075,396	2,075,396	2,075,396	2,075,396
Additions	101000	Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	543,374	709,235	543,385	-	-	-	-	-	-	-	-	-
		Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,035	237,935	-	-	-	-	-	-	-	-	-	-	-
		Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	144	144	144	-	-	-	-	-	-	-	-	-	-
	101000 Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	584,543	947,305	543,529	-	-	-	-	-	-	-	-	-
Depreciation Expense Calculated	101000	Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	555	1,833	3,112	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667
		Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35	275	479	479	479	479	479	479	479	479	479
		Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	4	6	7	7	7	7	7	7	7	7
	101000 Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	591	2,112	3,597	4,153	4,153	4,153	4,153	4,153	4,153	4,153	4,153
Accumulated Depreciation	101000	Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(555)	(2,388)	(5,583)	(9,167)	(12,834)	(16,501)	(20,167)	(23,834)	(27,501)	(31,168)	(34,835)
		Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(35)	(310)	(798)	(1,286)	(1,747)	(2,229)	(2,704)	(3,185)	(3,662)	(4,142)	(4,623)
		Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	(5)	(11)	(18)	(26)	(32)	(40)	(47)	(54)	(61)	(68)
	101000 Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(591)	(2,703)	(6,392)	(10,471)	(14,606)	(18,762)	(22,911)	(27,066)	(31,217)	(35,371)	(39,526)
Year 1 Tax Depreciation Expense Calculate	101000	Distribution	3.75%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Transmission	3.75%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	872	872	872	872	872	872	872	872	872	872	872	872	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Intangibles	16.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	6	6	6	6	6	6	6	6	6	6	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	101000 Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Year 2 Tax Depreciation Expense Calculate	101000	Distribution	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804
		Transmission	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678
		Intangibles	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
	101000 Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490
Year 3 Tax Depreciation Expense Calculate	101000	Distribution	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Transmission	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Intangibles	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	101000 Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Tax Depreciation Expense	101000	Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	5,612	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804	10,804
		Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	872	872	872	872	872	872	872	872	872	872	872	872	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678	1,678
		Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	6	6	6	6	6	6	6	6	6	6	6	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
	101000 Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	6,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490	12,490
Accumulated Tax Depreciation Expense	101000	Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,612)	(11,225)	(16,837)	(22,450)	(28,062)	(33,675)	(39,287)	(44,900)	(50,512)	(56,125)	(61,737)	(67,350)	(78,154)	(88,958)	(99,763)	(110,567)	(121,372)	(132,176)	(142,981)	(153,785)	(164,589)
		Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(872)	(1,744)	(2,616)	(3,487)	(4,359)	(5,231)	(6,102)	(6,974)	(7,846)	(8,718)	(9,590)	(10,461)	(12,140)	(13,818)	(15,496)	(17,174)	(18,853)	(20,531)	(22,209)	(23,887)	(25,566)
		Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6)	(12)	(18)	(24)	(30)	(36)	(42)	(48)	(54)	(60)	(66)	(72)	(84)	(96)	(108)	(120)	(132)	(144)	(156)	(168)	(180)
	101000 Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,490)	(12,981)	(19,471)	(25,961)	(32,451)	(38,942)	(45,432)	(51,922)	(58,413)	(64,903)	(71,393)	(77,884)	(90,378)	(102,872)	(115,367)	(127,861)	(140,357)	(152,851)	(165,346)	(177,841)	(190,335)
Book / Tax Difference	101000	Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,612)	(11,225)	(16,837)	(22,450)	(28,062)	(33,675)	(39,287)	(44,900)	(50,512)	(56,125)	(61,737)	(67,350)	(88,958)	(99,763)	(110,567)	(121,372)	(132,176)	(142,981)	(153,785)	(164,589)	(175,394)
		Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(837)	(1,872)	(2,907)	(3,942)	(4,977)	(6,012)	(7,047)	(8,082)	(9,117)	(10,152)	(11,187)	(12,222)	(13,818)	(15,496)	(17,174)	(18,853)	(20,531)	(22,209)	(23,887)	(25,566)	(27,244)
		Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5)	(12)	(18)	(24)	(30)	(36)	(42)	(48)	(54)	(60)	(66)	(72)	(84)	(96)	(108)	(120)	(132)	(144)	(156)	(168)	(180)
	101000 Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,454)	(13,109)	(19,762)	(26,416)	(33,069)	(39,723)	(46,376)	(53,030)	(59,683)	(66,337)	(72,990)	(79,644)	(102,660)	(115,355)	(128,049)	(140,744)	(153,439)	(166,134)	(178,828)	(191,523)	(204,218)
ADFIT	101000	Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,179)	(2,357)	(3,536)	(4,714)	(5,893)	(7,072)	(8,250)	(9,429)	(10,608)	(11,787)	(12,965)	(14,144)	(18,681)	(20,950)	(23,219)	(25,488)	(27,757)	(30,026)	(32,295)	(34,564)	(36,833)
		Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(183)	(390)	(597)	(804)	(1,011)	(1,218)	(1,425)	(1,632)	(1,839)	(2,046)	(2,253)	(2,460)	(2,855)	(3,249)	(3,644)	(4,038)	(4,433)	(4,827)	(5,222)	(5,616)	(6,011)
		Intangibles		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)	(3)	(4)	(5)	(6)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(23)
	101000 Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,363)	(2,750)	(4,138)	(5,525)	(6,912)	(8,298)	(9,685)	(11,071)	(12,457)	(13,844)	(15,230)	(16,617)	(21,552)	(24,216)	(26,881)	(29,545)	(32,210)	(34,875)	(37,539)	(40,204)	(42,868)

Washington Electric 2020 Wildfire Additions

Email	RI_BI Desc	Depreciation Category	Service Jurisdiction	Jun	Jul	Aug	Sep	Oct	Nov	Dec	System Total
	2075 BI_ID004 - WFRED.	DISTRIBUTION MOLINE RECLOSER	Elec Distribution 360-373	ID	-	-	-	-	5,760	5,181	5,267	16,208
	2075 BI_IO004 - WFRED.	DISTRIBUTION MOLINE RECLOSER	Elec Distribution 360-373	ID	-	-	-	-	5,450	4,360	4,535	14,346
	2075 BI_IO006 - WFRED.	WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	ID	WA	-	-	-	-	7,664	35,856	27,328	86,268	187,761	1,101,026	########
	2075 BI_IO008 - WFRED.	ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373	ID	ID					6,207	10,887	126,809	571,093	274,868	930,676	########
	2075 BI_XT002 - WFRED.	TRANSMISSION INSPECTION (CONSTRUCTIO	Elec Transmission 350-359	ID	AIN									13,214	(11,942)	1,272
	2075 BI_XT003 - WFRED.	TRANSMISSION GRID HARDENING	Elec Transmission 350-359	ID	AIN					4,375	1,801	9,962	15,257	30,643	2,948	8,841	73,168
																	######## System Total

Note: The Company previously excluded State-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.

Washington Electric -2021 Wildfire Additions

WA Elec Allocatio	1	2	3	4	5	6	7	8	9	10	11	12	
Percent included	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	
in Rate Case	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WA Elec Total
0%	-	-	-	-	-	-	-	-	-	-	-	-	-
100%	-	-	-	-	-	-	-	-	-	-	4,360	4,535	14,346
100%	-	-	-	-	-	-	-	-	-	-	-	-	-
0%	-	-	-	-	-	-	-	-	-	-	-	-	-
65.64%	-	-	-	-	-	-	-	-	-	-	8,674	(7,839)	835
65.64%	-	-	-	-	-	-	-	-	-	-	1,869	5,801	19,290
													34,470
													WA RF 2020 PF

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

Email

BI_BI Desc		Depreciation category	Service Jurisdictio	System Total Forecast Jan	Forecast Feb	Forecast Mar	Forecast Apr	Forecast May	Forecast Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov	Forecast Dec	Forecast System Total	Forecast (Including Residual CWIP)
2075 BI_X0003 - MFRES	FIRE IGNITION TRACKING SYSTEM	Software 303 ID AN	ID	AN	209	209	209	209	209	209	209	209	209	209	209	2,505	1,713
2075 BI_X0004 - MFRES	DISTRIBUTION WIDLINE RECLOSER	Elec Distribution 360-373 ID AN	ID	AN	73,334	-	73,334	-	73,033	-	73,334	-	73,334	-	73,033	440,002	303,997
2075 BI_X0006 - MFRES	WA DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ID WA	ID	WA	542,888	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,385	6,519,994	6,519,994
2075 BI_X0008 - MFRES	ID DISTRIBUTION GRID HARDENING	Elec Distribution 360-373 ID ID	ID	ID	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	416,665	5,000,000	-
2075 BI_X0011 - MFRES	SUBSTATION SCADA	Elec Distribution 360-373 ID AN	ID	AN	166,734	-	166,734	-	166,733	-	166,734	-	166,734	-	166,733	1,000,400	-
2075 BI_X7000 - MFRES	FIRE WEATHER DASHBOARD	Software 303 ID AN	ID	AN	-	-	-	-	347,749	-	-	-	-	-	-	347,749	-
2075 BI_X7001 - MFRES	CONFORMING RIGHTS OF WAY	Elec Transmission 350-359 ID AN	ID	AN	-	-	-	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	505,000	-
2075 BI_X7002 - MFRES	TRANSMISSION INSPECTION (CONSTRUCTIO	Elec Transmission 350-359 ID AN	ID	AN	-	-	-	-	-	-	-	-	-	300,000	-	300,000	-
2075 BI_X7003 - MFRES	TRANMISSION GRID HARDENING	Elec Transmission 350-359 ID AN	ID	AN	-	-	-	-	-	-	-	-	-	-	-	7,000,000	-
																17,110,611	**10,253,273**
																WP 2021 PF	**WA RF 2020 PF**

WA Elec Allocation	1	2	3	4	5	6	7	8	9	10	11	12	
	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast (Including Residual CWIP)
Percent included in Rate Ca	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	WA Elec Total
69.09%	144	144	144	144	146	144	146	144	144	144	144	144	1,733
69.09%	50,686	-	50,686	-	50,686	-	50,686	-	50,686	-	50,686	-	303,997
100%	542,888	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,374	543,385	6,519,994
0%	-	-	-	-	-	-	-	-	-	-	-	-	-
69.09%	115,196	-	115,196	-	115,196	-	115,196	-	115,196	-	115,196	-	691,176
69.18%	-	-	-	-	240,608	-	-	-	-	-	-	-	240,608
65.64%	-	-	-	41,025	41,025	41,025	41,025	41,025	41,025	41,025	41,025	-	328,200
65.64%	-	-	-	-	-	-	-	-	-	-	196,920	-	196,920
65.64%	-	-	-	-	-	-	1,960,201	-	-	-	-	-	1,960,201
													10,253,273
													WA RF 2020 PF

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

2020 As-Used

Line No.	DESCRIPTION	EIM Expenditures Pro Forma
	Adjustment Number	3.18
	Workpaper Reference	E-PF2M
	REVENUES	
1	Total General Business	$0
2	Interdepartmental Sales	0
3	Sales for Resale	0
4	Total Sales of Electricity	0
5	Other Revenue	0
6	Total Electric Revenue	0
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	1,691
8	Purchased Power	0
9	Depreciation/Amortization[1]	117
10	Regulatory Amortization	0
11	Taxes	0
12	Total Production & Transmission	1,809
	Distribution	
13	Operating Expenses	0
14	Depreciation/Amortization	0
	Regulatory Amortization	
15	Taxes	0
16	Total Distribution	0
17	Customer Accounting	0
18	Customer Service & Information	0
19	Sales Expenses	0
	Administrative & General	
20	Operating Expenses	0
21	Depreciation/Amortization	766
22	Regulatory Deferrals/Amortization	0
23	Taxes Other	0
24	Total Admin. & General	766
25	Total Electric Expenses	2,585
26	OPERATING INCOME BEFORE FIT	(2,585)
	FEDERAL INCOME TAX	
27	Current Accrual	(542)
28	Debt Interest	(45)
29	Deferred Income Taxes	0
30	Amortized ITC - Noxon	0
31	NET OPERATING INCOME	(1,901)
	RATE BASE	
	ELECTRIC PLANT IN SERVICE	
32	Intangible	5,655
33	Production	3,637
34	Transmission	1,303
35	Distribution	187
36	General	1,000
37	Total Plant in Service	11,782
	ACCUMULATED DEPRECIATION-AMORT	
38	Intangible	(752)
39	Production	(92)
40	Transmission	(35)
41	Distribution	(4)
42	General	(323)
43	Total Accumulated Depreciation	(1,206)
44	NET PLANT[1]	9,973
45	DEFERRED TAXES	(148)
46	Net Plant After DFIT	9,725
47	DEFERRED DEBITS AND CREDITS & O	0
48	WORKING CAPITAL	0
49	TOTAL RATE BASE	9,725
50	RATE OF RETURN	-19.55%
51	REVENUE REQUIREMENT	1,497

Revenue Conversion Factor	7.43%
NOI Requirement	1,599
Revenue Requirement	1,497

[1] Figures were adjusted for rounding to match filed Revenue Requirement Model.

Revised Temporary

	2021M1	2021M2	2021M3	2021M4	2021M5	2021M6	2021M7	2021M8	2021M9	2021M10	2021M11	2021M12	2021 Total
Distribution	187,140	187,140	187,140	187,140	187,140	187,140	187,140	187,140	187,140	187,140	187,140	187,140	2,245,681
Transmission	1,502,508	1,502,508	1,502,508	1,502,508	1,502,508	1,502,508	1,502,508	1,502,508	1,502,508	1,502,508	1,502,508	1,502,508	18,030,095
Production - Hydro	3,189,739	3,189,739	3,189,739	3,189,739	3,189,739	3,189,739	3,189,739	3,189,739	3,189,739	3,189,739	3,189,739	3,189,739	38,276,871
General	795,022	795,022	795,022	795,022	795,022	795,022	795,022	795,022	795,022	795,022	795,022	795,022	9,540,267
Hardware	32,615	32,615	32,615	32,615	32,615	32,615	32,615	32,615	32,615	32,615	32,615	32,615	391,380
Other Elec Production / Turbines 340-34	447,082	447,082	447,082	447,082	447,082	447,082	447,082	447,082	447,082	447,082	447,082	447,082	5,364,987
Intangibles	3,654,516	3,654,516	3,654,516	3,654,516	3,654,516	3,654,516	3,654,516	3,654,516	3,654,516	3,654,516	3,654,516	3,654,516	43,854,192
Total Cost	9,908,624	9,908,624	9,908,624	9,908,624	9,908,624	9,908,624	9,908,624	9,908,624	9,908,624	9,908,624	9,908,624	9,908,624	118,903,474
Distribution	(1,337)	(1,718)	(2,101)	(2,484)	(2,866)	(3,248)	(3,630)	(4,013)	(4,394)	(4,776)	(5,158)	(5,540)	(5,923)
Transmission	(14,894)	(17,473)	(20,052)	(22,632)	(25,211)	(27,790)	(30,370)	(32,949)	(35,528)	(38,108)	(40,687)	(43,266)	(46,345)
Production - Hydro	(36,704)	(43,052)	(49,400)	(56,248)	(63,096)	(69,944)	(77,792)	(77,839)	(80,487)	(89,335)	(95,183)	(101,031)	(106,879)
Other Elec Production / Turbines 340-34	(12,683)	(13,927)	(15,253)	(16,579)	(17,906)	(19,232)	(20,558)	(21,885)	(23,211)	(24,537)	(25,864)	(27,190)	(28,516)
General	(10,703)	(10,945)	(11,186)	(11,428)	(11,669)	(11,911)	(12,153)	(12,394)	(12,636)	(12,877)	(13,119)	(13,361)	(13,602)
Intangibles	(34,703)	(35,246)	(35,788)	(36,332)	(36,875)	(37,418)	(37,960)	(38,503)	(39,046)	(39,590)	(40,133)	(40,676)	(41,220)
Total Deprec Exp	(111,044)	(122,361)	(133,780)	(146,703)	(158,623)	(169,543)	(181,463)	(187,583)	(195,302)	(208,223)	(220,144)	(231,065)	(242,485)
AD/IT	(98,387)	(50,051)	(94,704)	(97,357)	(112,720)	(128,083)	(143,445)	(158,808)	(174,171)	(189,534)	(204,897)	(220,258)	(235,621)
Distribution	382	382	382	382	382	382	382	382	382	382	382	382	4,585
Transmission	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	30,952
Production - Hydro	5,848	5,848	5,848	5,848	5,848	5,848	5,848	5,848	5,848	5,848	5,848	5,848	70,176
Other Elec Production / Turbines 340-34	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	15,916
General	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	2,511	30,135
Hardware	544	544	544	544	544	544	544	544	544	544	544	544	6,525
Intangibles	60,928	60,928	60,928	60,928	60,928	60,928	60,928	60,928	60,928	60,928	60,928	60,928	730,540
Total Deprec Exp	73,588	73,588	73,588	73,588	73,588	73,588	73,588	73,588	73,588	73,588	73,588	73,588	882,829

GL FERC Acct Func Group	Depreciation Rate	2021M1	2021M2	2021M3	2021M4	2021M5	2021M6	2021M7	2021M8	2021M9	2021M10	2021M11	2021M12	2021 Total
Ending Plant Balance 101000 Distribution	0.0245	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	0.0206	-	-	-	-	-	-	-	-	-	-	-	-	-
Production - Hydro	0.022	-	-	-	-	309,001	343,089	347,292	500,260	520,043	529,472	554,866	558,890	554,866
General	0.0379	-	-	-	-	-	-	27,393	160,422	196,979	411,585	424,541	432,331	432,331
Hardware	0.200	53,862	62,021	64,392	65,287	65,287	65,287	65,651	32,615	32,615	32,615	32,615	32,615	32,615
Other Elec Production / Turbines 340-34	0.0356	-	-	-	-	-	-	-	-	-	-	-	447,082	447,082
Intangibles	0.200	194,863	224,381	232,957	241,532	241,532	241,532	242,609	243,777	243,777	243,777	243,777	243,777	243,777
101000 Total		248,725	286,402	297,349	306,819	616,820	649,908	683,045	936,274	993,414	1,217,449	1,255,799	1,714,695	1,710,671
Additions 101000 Distribution		-	-	-	-	-	-	192,165	-	36,057	899	3,764	140,876	118,996
Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
Production - Hydro		-	-	-	-	309,001	34,088	3,702	156,968	19,783	9,429	25,417	304,024	-
Other Elec Production / Turbines 340-34		-	-	-	-	-	-	-	-	-	-	-	447,082	-
General		-	-	-	-	-	-	27,393	133,029	36,557	214,606	12,957	7,790	432,331
Hardware		53,862	8,159	2,371	895	-	-	364	(33,036)	-	-	-	-	32,615
Intangibles		194,863	29,518	8,576	8,555	-	-	1,317	(98,852)	-	-	-	143,777	113,002
101000 Total		248,725	37,677	10,947	9,450	-	309,001	61,062	204,909	195,545	267,427	21,276	904,063	1,764,571
Depreciation Expense Calculated 101000 Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
Production - Hydro		-	-	-	-	-	203	598	632	792	941	962	994	1,034
Other Elec Production / Turbines 340-34		-	-	-	-	-	-	-	-	-	-	-	-	663
General		-	-	-	-	-	-	43	297	564	961	1,320	1,680	2,039
Hardware		449	990	1,053	1,081	1,088	1,088	1,091	815	544	544	544	544	544
Intangibles		1,624	3,494	3,811	3,954	4,025	4,025	4,036	3,222	2,306	2,306	2,306	2,306	2,306
101000 Total		2,073	4,484	4,865	5,035	5,113	5,317	5,768	4,966	4,456	5,047	5,132	6,154	6,586
Accumulated Depreciation 101000 Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-
Production - Hydro		-	-	-	-	-	(283)	(881)	(1,513)	(2,297)	(3,238)	(4,200)	(5,194)	(6,228)
Other Elec Production / Turbines 340-34		-	-	-	-	-	-	-	-	-	-	-	-	(663)
General		-	-	-	-	-	-	(43)	(340)	(904)	(1,865)	(3,185)	(4,865)	(6,905)
Hardware		(449)	(1,439)	(2,492)	(3,573)	(4,661)	(5,749)	(6,838)	(7,653)	(8,197)	(8,741)	(9,285)	(9,829)	(10,373)
Intangibles		(1,624)	(5,118)	(8,929)	(12,883)	(16,908)	(20,933)	(24,969)	(28,191)	(30,497)	(32,803)	(35,109)	(37,415)	(39,721)
101000 Total		(2,073)	(6,557)	(11,421)	(16,456)	(21,569)	(26,965)	(32,731)	(37,697)	(41,896)	(46,647)	(51,779)	(57,303)	(63,890)
Year 1 Tax Depreciation Expense Calculated 101000 Distribution	3.75%	-	-	-	-	-	-	-	-	-	-	-	-	585
Transmission	3.75%	450	450	450	450	450	450	450	450	450	450	450	450	5,395
Production - Hydro	3.75%	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	97,848
Other Elec Production / Turbines 340-34	3.75%	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	16,765
General	14.29%	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	61,780
Hardware	20.00%	544	544	544	544	544	544	544	544	544	544	544	544	6,525
Intangibles	16.67%	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	23,966
101000 Total		17,691	17,691	17,691	17,691	17,691	17,691	17,691	17,691	17,691	17,691	17,691	17,691	212,294
Year 2 Tax Depreciation Expense Calculated 101000 Distribution	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	1,126
Transmission	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	10,388
Production - Hydro	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	15,701
Other Elec Production / Turbines 340-34	7.22%	-	-	-	-	-	-	-	-	-	-	-	-	2,690
General	24.49%	-	-	-	-	-	-	-	-	-	-	-	-	8,823
Hardware	32.00%	-	-	-	-	-	-	-	-	-	-	-	-	870
Intangibles	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	3,993
101000 Total		-	-	-	-	-	-	-	-	-	-	-	-	35,590
Year 3 Tax Depreciation Expense Calculated 101000 Distribution	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-
Production - Hydro	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Elec Production / Turbines 340-34	6.68%	-	-	-	-	-	-	-	-	-	-	-	-	-
General	17.48%	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	19.20%	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangibles	33.33%	-	-	-	-	-	-	-	-	-	-	-	-	-
101000 Total		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Tax Depreciation Expense 101000 Distribution		450	450	450	450	450	450	450	450	450	450	450	450	5,395
Transmission		8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	97,848
Production - Hydro		1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	1,397	16,765
Other Elec Production / Turbines 340-34		5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	5,148	61,780
General		544	544	544	544	544	544	544	544	544	544	544	544	6,525
Hardware		1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	23,966
101000 Total		17,691	17,691	17,691	17,691	17,691	17,691	17,691	17,691	17,691	17,691	17,691	17,691	212,294
Accumulated Tax Depreciation Expense 101000 Distribution		(450)	(899)	(1,349)	(1,799)	(2,249)	(2,698)	(3,147)	(3,597)	(4,046)	(4,496)	(4,945)	(5,395)	(6,020)
Transmission		(8,154)	(16,308)	(24,462)	(32,616)	(40,770)	(48,924)	(57,078)	(65,232)	(73,386)	(81,540)	(89,694)	(97,848)	(109,236)
Production - Hydro		(1,734)	(3,468)	(5,202)	(6,936)	(8,670)	(10,404)	(12,138)	(13,872)	(15,606)	(17,340)	(19,074)	(20,808)	(23,224)
Other Elec Production / Turbines 340-34		(1,397)	(2,794)	(4,191)	(5,588)	(6,985)	(8,383)	(9,780)	(11,177)	(12,574)	(13,971)	(15,368)	(16,765)	(18,705)
General		(5,148)	(10,297)	(15,445)	(20,593)	(25,742)	(30,890)	(36,038)	(41,187)	(46,335)	(51,483)	(56,632)	(61,780)	(68,305)
Hardware		(544)	(1,087)	(1,631)	(2,176)	(2,720)	(3,263)	(3,807)	(4,351)	(4,894)	(5,438)	(5,982)	(6,525)	(7,069)
Intangibles		(1,997)	(3,994)	(5,991)	(7,988)	(9,985)	(11,982)	(13,979)	(15,976)	(17,973)	(19,970)	(21,967)	(23,964)	(25,961)
101000 Total		(17,691)	(35,382)	(53,073)	(70,764)	(88,455)	(106,146)	(123,837)	(141,528)	(159,219)	(176,910)	(194,601)	(212,294)	(247,884)
Book/Tax Difference 101000 Distribution		(450)	(899)	(1,349)	(1,799)	(2,249)	(2,698)	(3,147)	(3,597)	(4,046)	(4,496)	(4,945)	(5,395)	(5,585)
Transmission		(8,154)	(16,308)	(24,462)	(32,616)	(40,770)	(48,924)	(57,078)	(65,232)	(73,386)	(81,540)	(89,694)	(97,848)	(98,848)
Production - Hydro		(1,734)	(3,468)	(5,202)	(6,936)	(8,670)	(10,121)	(11,257)	(12,360)	(13,309)	(14,103)	(14,874)	(15,614)	(17,640)
Other Elec Production / Turbines 340-34		(1,397)	(2,794)	(4,191)	(5,588)	(6,985)	(8,383)	(9,780)	(11,177)	(12,574)	(13,971)	(15,368)	(16,765)	(18,015)
General		(5,148)	(10,297)	(15,445)	(20,593)	(25,742)	(30,890)	(36,038)	(41,187)	(46,335)	(51,483)	(56,632)	(61,780)	(66,266)
Hardware		(544)	(1,087)	(1,631)	(2,176)	(2,720)	(3,263)	(3,807)	(4,351)	(4,894)	(5,438)	(5,982)	(6,525)	(7,069)
Intangibles		(1,997)	(3,994)	(5,991)	(7,988)	(9,985)	(11,982)	(13,979)	(15,976)	(17,973)	(19,970)	(21,967)	(23,964)	(25,961)
101000 Total		(17,691)	(35,382)	(53,073)	(70,764)	(88,455)	(106,146)	(123,837)	(141,528)	(159,219)	(176,910)	(194,601)	(212,294)	(237,384)
ADFIT 101000 Distribution		(94)	(188)	(283)	(378)	(472)	(567)	(661)	(756)	(850)	(945)	(1,039)	(1,134)	(1,173)
Transmission		(1,713)	(3,426)	(5,137)	(6,849)	(8,561)	(10,272)	(11,984)	(13,696)	(15,407)	(17,119)	(18,830)	(20,542)	(23,129)
Production - Hydro		(364)	(728)	(1,092)	(1,457)	(1,821)	(2,184)	(2,548)	(2,911)	(3,275)	(3,638)	(4,002)	(4,365)	(4,857)
Other Elec Production / Turbines 340-34		(293)	(587)	(880)	(1,174)	(1,467)	(1,760)	(2,054)	(2,347)	(2,641)	(2,934)	(3,227)	(3,521)	(3,783)
General		(1,081)	(2,162)	(3,243)	(4,325)	(5,406)	(6,487)	(7,569)	(8,676)	(9,543)	(10,425)	(11,204)	(12,021)	(12,924)
Hardware		(23)	69	175	289	403	517	632	690	690	690	690	690	690
Intangibles		(419)	(838)	(1,257)	(1,676)	(2,095)	(2,514)	(2,933)	(3,352)	(3,771)	(4,190)	(4,609)	(5,028)	(5,447)
101000 Total		(3,713)	(7,439)	(11,218)	(15,071)	(18,919)	(22,767)	(26,615)	(30,502)	(34,388)	(38,275)	(42,162)	(46,049)	(49,623)

Washington Electric 2020 Energy Imbalance Market (EIM) Additions

System Total

Eval	BI_BI Desc	Depreciation Category	Service Jurisdiction	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
7141	BI_0940I- ET ID Network - EIM	General 390 / 391.00 / 397.00	CO	AA	-	-	-	-	-	-	-	-	73,728	44,218
7141	BI_0940I- ET ID Network - EIM	General 390 / 391.00 / 397.00	ED	AA	-	-	-	-	-	-	39,591	1,260	-1,359	-
7141	BI_0940I- ET ID Network - EIM	Hydro 331-336	ED	AA	-	-	-	-	-	10,489	49,332	1,472	918	57,605
7141	BI_2040I- ET ID Hardware/Software - EIM	Software 303	CO	AA	-	-	-	-	11,004	-	-	-	-	-
7141	BI_2040I- ET ID Hardware/Software - EIM	Software 303	ED	AA	297,836	42,663	12,396	4,681	-	-	1,903	(143,161)	-	-
7141	BI_2040I- ET ID Hardware/Software - EIM	General 390 / 391.00 / 397.00	ED	AA	-	-	-	-	-	-	-	190,989	-	-
7141	BI_2040I- ET ID Hardware/Software - EIM	General - Hardware	ED	AA	77,848	11,752	2,426	1,294	-	-	526	(47,748)	-	-
7141	BI_AQ07I- EIM Low Side Metering Upgrades - Cr Hydro 331-336		ED	AA	-	-	-	-	-	-	-	-	249,132	(26,989)
7141	BI_AQ02I- EIM High Side Metering Upgrades - Cr Hydro 331-336		ED	AA	-	-	-	-	-	-	420,262	1,372	4,168	1,975
7141	BI_AQ02I- EIM High Side Metering Upgrades - Cr Other Elec Production / Turbines 3		ED	AA	-	-	-	-	-	-	-	-	-	-
7141	BI_X060T- Trans ER Substation Metering - ER Elec Distribution 360.070		ED	ID	-	-	-	-	-	-	-	-	-	33,962
7141	BI_X060I- Trans ER Substation Metering - ER Elec Transmission 350.089		ED	AA	-	-	-	-	-	-	152,588	-	-	59,602

Actuals Dec	Actuals System Total	WA Elec Allocatio Percent Included in Rate C	1 Actuals Jan	2 Actuals Feb	3 Actuals Mar	4 Actuals Apr	5 Actuals May	6 Actuals Jun	7 Actuals Jul	8 Actuals Aug	9 Actuals Sep	10 Actuals Oct	11 Actuals Nov	12 Actuals Dec	WA Elec Total
16,722	560,904	48.31%	-	-	-	-	-	-	-	35,617	214,606	12,707	-	1,786	270,968
1	42,312	69.19%	-	-	-	-	-	-	27,393	941	940	-	-	-	29,275
38,702	211,710	65.64%	-	-	-	-	-	33,141	32,375	966	69	38,809	5,005	25,417	136,982
-	11,204	48.31%	-	-	-	5,316	-	-	-	-	-	-	-	-	5,316
-	200,121	69.19%	194,863	29,518	8,576	3,239	-	-	1,317	(69,052)	-	-	-	-	138,461
-	160,909	69.19%	-	-	-	-	-	-	-	112,088	-	-	-	-	112,088
-	47,139	69.19%	53,862	8,159	2,571	895	-	-	364	(23,036)	-	-	-	-	32,815
-	203,789	65.64%	-	-	-	-	-	-	-	-	157,623	(24,280)	424	-	133,767
-	429,831	65.64%	-	-	-	-	-	275,860	2,213	1,736	1,296	35	-	-	282,141
681,193	681,113	65.64%	-	-	-	-	-	-	-	-	-	-	-	447,082	447,082
276	34,284	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
5,736	219,169	65.64%	-	-	-	-	-	-	-	100,165	-	39,057	889	3,764	143,876
System															1,514,111
															WA EIM 2023 PF

Washington Electric 2020 Energy Imbalance Market (EIM) Additions

System Total

Eval	BI_BI Desc	Depreciation category	Service Jur	Forecast Jan	Forecast Feb	Forecast Mar	Forecast Apr	Forecast May	Forecast Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov	Forecast Dec	Forecast (Including Residual CWIP) System Total
7141	BI_93869 - System Ops Scada Upgrades - EIM	Elec Distribution 360.0	ID	AN	-	-	-	-	270,865	-	-	-	-	-	-	270,865
7141	BI_93907 - Trans SS Bi Substation Metering - EI	Elec Transmission 350	ID	AN	-	-	-	102,202	102,202	102,202	696,791	-	-	-	-	1,021,194
7141	BI_93909 - Trans SS Bi High Side Metering - EIM	Elec Transmission 350	ID	AN	178,228	178,228	178,228	178,228	178,228	178,228	157,404	-	-	-	-	1,048,620
7141	BI_AQ0TB - EIM Low Side Metering Upgrades - Cl	Hydro 331-336	ID	AN	-	-	-	######	######	######	-	-	-	-	-	840,095
7141	BI_AQ0ED - EIM High Side Metering Upgrades - C	Hydro 331-336	ID	AN	-	-	-	######	######	######	-	-	-	-	-	1,284,063
7141	BI_TM457 - EIM Transmission Facilities Upgrade	Facilities 340-345	ID	AN	-	-	-	######	87,749	87,749	######	-	-	-	-	514,197
7141	BI_AQ0E1 - EIM Control Upgrades - Generation	Hydro 331-336	ID	AN	-	-	-	-	-	######	-	-	-	-	-	1,889,933
7141	BI_20969 - ET BI Hardware/Software - EIM	Software 303	ID	AN	-	-	-	######	-	-	-	-	-	-	-	4,091,018
7141	BI_19409 - ET BI Network - EIM	Software 303	CO	AA	233,915	######	######	######	######	######	-	-	-	-	-	1,407,939
																12,377,924
																EIM 2023 PF
																System

WA Elec Allocation

Percent included in Rate C	1 Forecast Jan	2 Forecast Feb	3 Forecast Mar	4 Forecast Apr	5 Forecast May	6 Forecast Jun	7 Forecast Jul	8 Forecast Aug	9 Forecast Sep	10 Forecast Oct	11 Forecast Nov	12 Forecast Dec	Forecast (Including Residual CWIP) WA Elec Total
48.31%	-	-	-	-	-	-	-	187,145	-	-	-	-	187,145
69.19%	-	-	-	102,202	102,202	696,791	-	457,373	-	-	-	-	670,312
65.64%	116,996	116,996	116,996	116,996	116,996	103,340	-	-	-	-	-	-	688,321
65.64%	-	-	-	211,524	71,054	266,980	-	-	-	-	-	-	551,438
65.64%	-	-	-	498,216	320,333	64,310	-	-	-	-	-	-	842,859
69.19%	-	-	180,062	80,713	80,713	60,715	-	-	-	-	-	-	362,692
65.64%	-	-	-	-	1,240,052	-	-	-	-	-	-	-	1,240,552
69.19%	-	-	-	2,830,575	-	-	-	-	-	-	-	-	2,830,575
48.31%	113,002	113,002	113,002	113,719	113,719	113,719	-	-	-	-	-	-	680,163
	######	######	######	######	######	######							8,014,053
													EIM 2023 PF
													WA Share

Washington Electric 2020 Energy Imbalance Market (EIM) Additions

System Total

Eval	BI_BI Desc	Depreciation category	Service Jurisdictio	Forecast Jan	Forecast Feb	Forecast Mar	Forecast Apr	Forecast May	Forecast Jun	Forecast Jul	Forecast Aug	Forecast Sep	Forecast Oct	Forecast Nov	Forecast Dec	Forecast (Including Residual CWIP) System Total
7141	BI_20969 - ET BI Hardware/Software	Software 303	ID	AN	0	0	######	######	######	0	0	0	0	0	0	11,441,703
																11,441,703
																System
																EIM 2022 PF

WA Elec Allocation

Percent included in Rate C	1 Forecast Jan	2 Forecast Feb	3 Forecast Mar	4 Forecast Apr
69.19%	-	-	8,287,777	842,484

5	6	7	8	9	10	11	12	
Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	(including Residual CWIP)
May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Wk Elec Total
855,950	-	-	-	-	-	-	-	7,944,195

7,944,195 O&M Cost

Wk Share -

6M 2022 PF Labor 1,284,760

ISIT 219,703

CAPEX $ 360,127

1,864,591

Actual		Implementation						Post Go-Live						
2019		2021			2022 (rollover)			2022 (continuing)			2022 F			
Capital	OEM	Capital	OEM		Capital	OEM		Capital	OEM		Capital	OEM		Notes:
$ 54,351	$ 58,511	$ 44,943	$ 26,007		$ 55,975	$ 7,281		$ -	$ 57,903		$ -	$ -		
		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		(removed non-incremental)
		$ 11,166	$ 15,266		$ 16,427	$ 5,266		$ -	$ 82,750		$ -	$ -		revised act hire date
		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		(removed non-incremental)
		$ 10,326	$ 10,326		$ 25,277	$ 2,620		$ -	$ 56,302		$ -	$ -		revised act hire date
$ 38,375	$ 40,822	$ 95,302	$ 31,757		$ 39,305	$ 5,350		$ -	$ 85,123		$ -	$ -		revised 2021-2023 salary based on actual
		$ 20,072	$ 83,479		$ 24,065	$ 2,674		$ -	$ 52,479		$ -	$ -		revised 2021-2023 salary based on actual
		$ 20,072	$ 83,479		$ 24,065	$ 2,674		$ -	$ 52,479		$ -	$ -		revised 2021-2023 salary based on actual
		$ 19,131	$ 79,522		$ 24,065	$ 2,674		$ -	$ 52,479		$ -	$ -		revised 2021-2023 salary based on budget
		$ 19,131	$ 79,522		$ 24,065	$ 2,674		$ -	$ 52,479		$ -	$ -		revised 2021-2023 salary based on budget
		$ -	$ -		$ -	$ -		$ -	$ 52,479		$ -	$ -		revised act hire date
		$ -	$ -		$ -	$ -		$ -	$ 57,268		$ -	$ -		
	$ 2,811	$ 17,345	$ -		$ -	$ -		$ -	$ 1,000		$ -	$ -		
$ 11,529	$ 22,011	$ 56,300	$ 56,992		$ 26,011	$ 2,080		$ -	$ 57,003		$ -	$ -		
		$ 36,793	$ 36,793		$ 22,628	$ 2,514		$ -	$ 52,266		$ -	$ -		
		$ 36,793	$ 36,793		$ 22,628	$ 2,514		$ -	$ 52,266		$ -	$ -		
		$ 25,145	$ 25,145		$ 16,979	$ 2,290		$ -	$ 44,175		$ -	$ -		
		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		revised act hire date
		$ 70,148	$ 7,794		$ 17,875	$ 1,187		$ -	$ 39,945		$ -	$ -		revised act hire date
		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		(removed contracted resource will show up in non-labor)
######	######	######	######		######	######		###	######		##	##		

Note 4 **0.01189**

Increase from previous estimate: **###### ###### ######

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

2E+10 As-Filed

Line No.	DESCRIPTION	Provisional EOP Expenditures
	Adjustmnt Number:	**3.10**
	Workpaper Reference	**E-PEIM**
	REVENUES	
1	Total General Business	$0
2	Interdepartmental Sales	0
3	Sales for Resale	0
4	Total Sales of Electricity	-
5	Other Revenues	0
6	Total Electric Revenue	0
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	0
8	Purchased Power	0
9	Wholesale Transmission *	0
10	Regulatory Amortization	0
11	Taxes	0
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	0
14	Depreciation/Amortization	0
	Regulatory Amortization	
15	Taxes	0
16	Total Distribution	-
17	Customer Accounting	0
18	Customer Service & Information	0
19	Sales Expenses	0
	Administration & General	
20	Operating Expenses	0
21	Regulatory Amortization	0
22	Regulatory Deferrals/Amortization	0
23	Taxes	0
24	Total Admin. & General	0
25	Total Electric Expenses	0
26	OPERATING INCOME BEFORE IIT	(0)0
	FEDERAL INCOME TAX	
27	Current Accrual	(172)
28	Debt Interest	(29)
29	Deferred Income Taxes	0
30	Amortized ITC - Noncr	0
31	NET OPERATING INCOME	(0)(1)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	4,099
33	Production	0
34	Transmission	0
35	Distribution	0
36	General	0
37	Total Plant in Service	4,099
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	(215)
39	Production	0
40	Transmission	0
41	Distribution	0
42	General	0
43	Total Accumulated Depreciation	(215)
44	NET PLANT	3,884
45	DEFERRED TAXES	(33)
46	Net Plant After DIIT	3,851
47	ADDITIONS TO RATE BASE CREDITS & OT	0
48	WORKING CAPITAL	0
49	TOTAL RATE BASE	$3,851
50	RATE OF RETURN	
51	REVENUE REQUIREMENT	1,209

	7.42%
Revenue Conversion Factor	########
NOI Requirement	1,213
Revenue Requirement	1,209

* Figures were adjusted for rounding to match filed Revenue Requirement Model.

Revised Forecast

	2E+05	2E+05	2E+05	2E+05	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Production - Hydro	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Elec Production / Turbines 340-34	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	6,297,777	7,140,241	7,944,190	7,944,190	7,944,190	7,944,190	7,944,190	4,098,908
Total Cost	-	-	-	-	-	-	6,297,777	7,140,241	7,944,190	7,944,190	7,944,190	7,944,190	7,944,190	4,098,908
Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Production - Hydro	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Elec Production / Turbines 340-34	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	(52,481)	(164,489)	(290,189)	(422,572)	(554,975)	(687,378)	(819,781)	(255,341)
Total A/D	-	-	-	-	-	-	(52,481)	(164,489)	(290,189)	(422,572)	(554,975)	(687,378)	(819,781)	(255,341)
ADFIT	-	-	-	-	-	(23,175)	(46,350)	(58,504)	(58,163)	(54,941)	(50,311)	(45,682)	(41,052)	(36,423)
Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Production - Hydro	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Elec Production / Turbines 340-34	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hardware	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	52,481	111,983	125,704	132,403	132,403	132,403	132,403	819,781
Total Deprec Exp	-	-	-	-	-	-	52,481	111,983	125,704	132,403	132,403	132,403	132,403	819,781

Washington Electric 2020 Energy Imbalance Market (EIM) Additions

| | GL FERC Acct Func Group | Depreciation Rate | ##### | ##### | ##### | ##### | ##### | ##### | ##### | ##### | ##### | ##### | ##### | ##### | 2020 Total | ##### | ##### | ##### | ##### | ##### | ##### | ##### | ##### | ##### | ##### | ##### | #####

WA Elec Allocatio

Actuals System Total	Percent Included in Rate Case	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	WA Elec Total
560,804	48.31%	-	-	-	-	-	-	-	35,617	214,606	12,957	7,786	-	270,968
42,312	69.19%	-	-	-	-	-	-	27,994	941	940	-	-	1	29,275
211,733	65.64%	-	-	-	-	-	10,141	12,575	966	69	36,009	5,005	25,457	138,982
190,909	69.19%	-	-	-	-	-	-	-	132,088	-	-	-	-	132,088
11,004	48.31%	-	-	5,316	-	-	-	-	-	-	-	-	-	5,316
200,121	69.19%	104,863	29,118	8,576	3,238	-	-	1,317	39,052	-	-	-	-	138,441
47,119	69.19%	32,862	8,159	2,371	895	-	-	364	(33,036)	-	-	-	-	32,615
203,789	65.64%	-	-	-	-	-	-	-	-	157,423	(24,280)	424	-	133,567
429,811	65.64%	-	-	-	-	-	175,860	2,253	2,756	1,296	35	-	-	282,241
681,113	65.64%	-	-	-	-	-	-	-	-	-	-	-	447,082	447,082
34,284	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-
219,189	65.64%	-	-	-	-	-	-	-	108,165	-	39,057	889	3,764	143,876
3,000,868	System													**1,763,212**
														WA SM 2010 PI

Washington Electric 2020 Energy Imbalance Market LE **System Total**

Email	BI_BI Dec	Depreciat	Service	Jur	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Forecast (Including Residual CWIP) System Total
7141_BI_Y5300	Elec Distri	ED	AN		-	-	-	-	-	270,901	-	-	-	-	-	-	270,865
7141_BI_X5907	Elec Trans	ED	AN		-	-	-	-	102,202	102,202	102,202	696,791	-	-	-	-	1,021,194
7141_BI_X5909	Elec Trans	ED	AN		178,228	178,228	178,228	178,228	178,228	178,228	157,434	-	-	-	-	-	1,048,630
7141_BI_Y8407	Facilities 3	ED	AN		-	-	-	[redacted]	[redacted]	[redacted]	[redacted]	-	-	-	-	-	524,197
7141_BI_A5819	Hydro 10+	ED	AN		-	-	-	-	[redacted]	[redacted]	[redacted]	-	-	-	-	-	840,095
7141_BI_A5820	Hydro 10+	ED	AN		-	-	-	-	[redacted]	[redacted]	[redacted]	-	-	-	-	-	138,441
7141_BI_A5821	Hydro 10+	ED	AN		-	-	-	-	-	[redacted]	-	-	-	-	-	-	1,889,933
7141_BI_Z9969	Software 3	ED	AN		-	-	-	-	[redacted]	-	-	-	-	-	-	-	4,091,018
7141_BI_Y9435	Software 3	CO	AA		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	-	-	-	-	-	1,407,939
																	12,277,264
																	SM 2021 PI
																	System

WA Elec Allocation

Percent included in Rate Cu	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Forecast (Including Residual CWIP) WA Elec Total
69.19%	-	-	-	-	-	-	187,140	-	-	-	-	-	187,140
65.64%	-	-	-	-	106,480	106,480	497,073	-	-	-	-	-	670,312
65.64%	116,996	116,996	116,996	116,996	116,996	116,996	103,345	-	-	-	-	-	688,321
69.19%	-	-	180,552	90,713	90,713	90,713	-	-	-	-	-	-	362,692
65.64%	-	-	-	-	211,524	71,054	268,860	-	-	-	-	-	551,438
65.64%	-	-	-	-	458,216	320,103	64,310	-	-	-	-	-	842,859
65.64%	-	-	-	-	-	1,240,552	-	-	-	-	-	-	1,240,552
69.19%	-	-	-	2,830,575	-	-	-	-	-	-	-	-	2,830,575
48.31%	113,502	113,502	113,502	113,719	113,719	113,719	-	-	-	-	-	-	685,163
													9,054,053
													SM 2021 PI
													WA Share

Washington Electric 2020 Energy Imbalance Market (EIM) Additions

Email	BI_BI Desc	Depreciation catego	Service Jurisdictio	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Forecast (Including Residual CWIP) System Total
7141_BI_J5469	IT SI Hardware/Software	Software 3Yr	ED	AN	0	[redacted]	[redacted]	[redacted]	0	0	0	0	0	0	0	11,441,703
																11,441,703
																SM 2022 PI
																System

WA Elec Allocation

Percent included in Rate Cu	1 Jan	2 Feb	3 Mar	4 Apr	5 May	6 Jun	7 Jul	8 Aug	9 Sep	10 Oct	11 Nov	12 Dec	Forecast (Including Residual CWIP) WA Elec Total
69.19%	-	-	[redacted]	[redacted]	[redacted]	-	-	-	-	-	-	-	7,944,190
													7,944,190
													SM 2022 PI
													WA Share

UPDATE input as Rebuilt

	Old	Revised	Delta to Adjustment 1.1
Colstrip Plant in Service $	(2,380)M	$ 8,492,957	$ (8,897,141)
Colstrip ADFIT	(1,000)M	(1,000,000)	$ 0
Colstrip ADIT	(1,881)M	(1,881,437)	$(1,781)
Colstrip Regulatory Asset	(4,298,113)	(4,298,113)	$ -
Rate Base	$ 1,112,566	$ 2,312,407	$ (1,199,841)
Depreciation Expense $	$(42,902)	$ (1,325,743)	$ (1,227,106)
Regulatory Amortization	(2,550,000)	(2,550,000)	$ -
Expense	$ (2,592,902)	$ (3,875,743)	$ (1,227,106)
Net Income	$	$	$
Debt Interest	$ (109,019)	$ (117,696)	$ (14,151)
Equity Interest	$ 81,276	$ 190,719	$ 21,463
DFIT Expense (-)	$ (546,000)	$ -	$ (48,000)
Net Income	$ (573,625)	$ (1,511,314)	$ (1,268,794)
Revenue Requirement	$ (1,673,258)	$ (3,121,414)	$ (868,794)
		Allocation to Proposed Revenue Requirement	
Proposed ROR	7.41%		
Proposed Cost of Debt	2.48%		
CF	0.752294		

Q1-R: The Company's Net-zero DFIT expense was calculated in PP, ARB 1.01 in error. As noted, in the workpapers, but missed including in the actual adjustment 1.01. "(-) Colstrip protected EDIT using 1840 in 2024 has been included in the FT adjustment". Removing it here in this

Notes:
1) Colstrip protected EDIT using 1840 in 2023-Sept. was included in the FT adjustment.
2) Plant, ADIT, ADFIT and depreciation expense was retrieved from Mike Jeans to EDP back, at
3) The adjustment pro forma Colstrip from EDF 12/31/2019 to 4MN 9/30/2022. Will is adjusted,

		Change in Service at 12/31/2019	Regulatory Assets	PP Capital Adjustment	Total Adjustment
Colstrip Plant in Service	$	(73)	$ 4,96,280	$(88,87)	$ 87,192
Colstrip ADFIT		(22,000)	$ (22,000)	$ -	$ (22,000)
Colstrip ADIT		(1,881)	$ (1,881)	$(88,278)	$(90,159)
Colstrip Regulatory Asset			$ (98,113)		
Rate Base		$(23,954)	$ 4,74,286	$(177,165)	$ 297,121
Depreciation Expense	$	$(42,902)	$ 1,325,743		$ 1,327,106
Regulatory Amortization			$ (2,550,000)		$ (2,587,963)
Expense	$	$(42,902)	$ (1,224,257)		$ (1,260,857)

	Capital Additions	Proceeds
PP	$ 1,87,143	$ 4,96,280
ADFIT	$ (22,000)	$ (22,000)
ADIT	$(88,278)	$(88,278)
Total	$ 1,76,865	$ 4,74,286

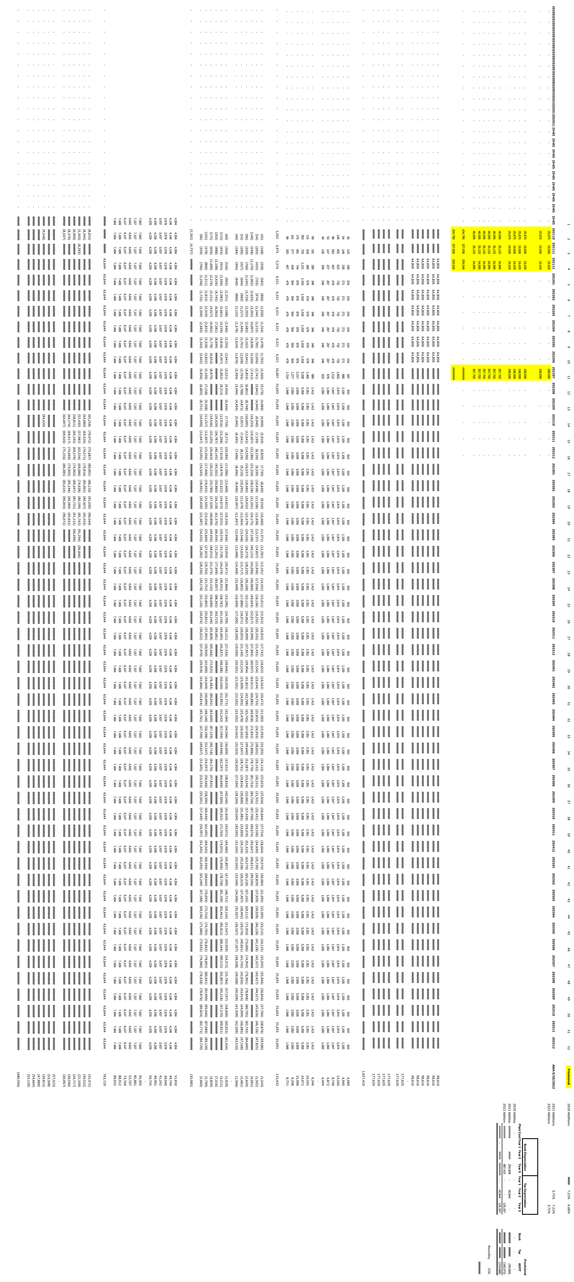
	Fed 481(a)(2)(B)(ii)	Proceeds
PP	$ 87,192	$ 4,96,280
ADFIT	$ (22,000)	$ (22,000)
ADIT	$(90,159)	$(88,278)
Total	$ 75,033	$ 4,74,286

| | | |

Catalog Pro Forma Adjustment - 0.20

2019 Adj.	Spotem	50%
2019SG	264,000	171,600

2021 Adj.	Spotem	50%
2021CG	225,600	146,700
2021SG	156,000	101,400
2021SG	156,000	101,400
2021SG	156,000	101,400



		Amortization							
Colstrip:	Actual Annual Expense	2016	2017	2018	2019	2020	2021 [not used]	Outer Years	Total Amortization
2016 Major Maintenance Expense	-	1,206,564	1,206,560	1,206,552					3,619,676
2017 Major Maintenance Expense	-		967,152	967,152	967,149				2,901,453
2018 Major Maintenance Expense	-			102,696	102,696	102,696			308,088
2019 Major Maintenance Expense	-								-
2020 Major Maintenance Expense	3,051,727					1,017,242	1,017,242	1,017,242	3,051,727
2021 Major Maintenance Expense [not used]	2,665,000						888,333	1,776,667	2,665,000
Total (System)	5,716,727	1,206,564	2,173,712	2,276,400	1,069,845	1,119,938	1,905,576	2,793,909	6,829,217
CS2:									
2019 Major Maintenance (Steam Turbine)	957,877				136,840	136,840	136,840	547,358	957,877
2019 Major Maintenance (T3 Transformer)	2,213,324				553,331	553,331	553,331	553,331	2,213,324
2020 Major Maintenance	-								
2021 Major Maintenance - Steam Turbine [not used]	500,000						125,000	375,000	500,000
Total System	3,671,201	-	-	-	690,171	690,171	815,171	1,475,689	3,171,201
Total Colstrip and CS2		1,206,564	2,173,712	2,276,400	1,760,016	1,810,109	2,720,746	4,269,598	10,000,418
					A	B			

FY Actual Expense (System)	3,619,676	2,901,453	308,087	3,171,201	3,051,727	3,165,000
System Adjustment	(2,413,112)	(727,741)	1,968,313	(1,411,185)	(1,241,618)	(444,254)
P/T Ratio				65.64%	65.64%	65.64%
			WA Share - Adjustment	**(926,302)**		
				Restating Adj 2.18		

		65.64%	
	Pro Forma	WA Share	
A	1,760,016	1,155,274	*2019 Adj Balance*
B	1,810,109	1,188,156	*2020 Adj Balance*
		32,881	
		Pro Forma Adj. 3.19	**Revised**

	Summary	WA Share	
2019 Actual	3,171,201	2,081,576	
Restate Adj 2.17	(1,411,185)	(926,302)	
Restated 2019	1,760,016	1,155,274	
Pro Forma Adj. 3.20	50,093	32,881	Revised Adj 3.19

AVISTA UTILITIES
Electric Accumulated Deferred Taxes

EOP - Twelve Months Ended December 31, 2020

		Alloc Basis	Electric System	Washington	Idaho
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	0	0	0
	Production	1	(16,194,307)	(10,629,943)	(5,564,364)
	Transmission	1	(8,872,505)	(5,823,912)	(3,048,593)
	Distribution	10	(20,594,286)	(14,113,470)	(6,480,816)
	General Utility (Direct)	13	0	0	0
General/Intangible	CD AA	4	36,967	25,577	11,390
General/Intangible	CD AN	4	0	0	0
Subtotal			(45,624,131)	(30,541,749)	(15,082,383)
Total Deferred FIT			**(45,624,131)**	**(30,541,749)**	**(15,082,383)**
				E Adj 3.21	

Allocation Notes:				
Production/Transmission	1	100.000%	65.640%	34.360%
Jurisdictional four-factor	4	100.000%	69.189%	30.811%
Net electric distribution plant - AMA	10	100.000%	68.531%	31.469%
Net electric plant - AMA	12	100.000%	67.337%	32.663%
Net electric general plant - AMA	13	100.000%	68.598%	31.402%
Direct	D			

Source of Allocation Factors: Results of Operations Report E-ALL-12A
Source of Allocation Factors: Results of Operations Report E-PLT-12A

Adjustment No. _____

Workpaper Ref. CF WA Elec

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC
TWELVE MONTHS ENDED DECEMBER 31, 2019

Revenue:			1.000000
Expense:			
Uncollectibles (1)			0.003326
Commission Fees (2)			0.002000
Washington Excise Tax (3)			0.038605
Total Expense			0.043931
Net Operating Income Before FIT			0.956069
Federal Income Tax @	21.00%	Shared Inputs	0.200774
REVENUE CONVERSION FACTOR			0.755294

NOTES:

(1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *	C-UE-1	1,822,064	
Divided by:			
Sales to Ultimate Customers **	Shared Inputs	547,776,886	
EFFECTIVE RATE			0.003326

* From Uncollectibles Adjustment Workpapers.
** From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2020 dated 04/21/2020

(3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		0.038734	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less:			
Effective Uncol Rate	0.003326	0.996674	
EFFECTIVE RATE			0.038605

* From Combined Excise Tax Return.

Prep by: _____ 1st Review:_____

BR-1 A.xlsx

Date: 12/9/2021 Mgr. Review:_____

AVISTA UTILITIES
Restatement Summary
Washington Electric
TWELVE MONTHS ENDED DECEMBER 31, 2019

With the Company's original filing it provided as Exh. EMA-5 all supporting files electronically in seperate folders labeled with each Restating and Pro Forma Adjustment (see Column A). In each folder were the support files for each adjustment.
To upload to the WUTC website, the Records Center removed the individual files from the labeled folders, added the prefix "200900-200901-Andrews" then posted to the WUTC cite, losing the folder references.

On rebuttal, the Company provided as Exh. EMA-11 all supporting files for rebuttal adjustments electronically labeled with each Restating and Pro Forma Adjustment (see Column A). Most adjustments have 1 file per adjustment. The Company labeled each file with the prefix "200900-200901-AVA-Exh-EMA-11" and Adjustment number.

A Column	WP Ref	Description of Adjustment	Linked to Tab	Un-contested	Exhibit 5 File Name	UPDATED	Exhibit 11 File Name
		Allocations			```		
Restating Adjustments							
1.00	E-ROO	Results of Operations	**ROO INPUT**	X	**200900-200901-Andrews 12A-2019.12-Avista Electric Pull** **200900-200901-Andrews 12E-2019.12-Avista Electric Pull**		
1.01	E-DFIT	Deferred FIT Rate Base		X	**200900-200901-Andrews 1)ADFIT-12.2019 AMA-WA CBR - 1.01** **200900-200901-Andrews 2)CDA Legal Costs Amort** **200900-200901-Andrews 3)ADFIT-12.2019 EOP**		
1.02	E-DDC	Deferred Debits and Credits		X	**200900-200901-Andrews 1) CB - 2019.12 WA Regulatory Debits and Credits** **200900-200901-Andrews 2) CB - 2019.12 ColstripAdjs** **200900-200901-Andrews 3) CB - 2019.12 WA KettleFalls** **200900-200901-Andrews 4) CB - 2019.12 Settlement Exch-WNP3 Adj** **200900-200901-Andrews 5) CB - 2019.12 CDA Settle-Past Stor Defs** **200900-200901-Andrews 6) CB - 2019.12 CDA Settle-CDR Fund Defs** **200900-200901-Andrews 7) CB - 2019.12 Spok Relicense Deferral** **200900-200901-Andrews 8) CB - 2019.12 Spok Relicense PME Defer** **200900-200901-Andrews 9) CB - 2019.12 MT Trust Fund Settlement** **200900-200901-Andrews 10) CB - 2019.12 Customer Advances** **200900-200901-Andrews 11) CB - 2019.12 Customer Deposits**		
1.03	E-WC	Working Capital		X	**200900-200901-Andrews 12A-2019.12-Working Capital-PULL** **200900-200901-Description of Wells and Mizuho-final** **200900-200901-WellsandMizuho- Calculate Interest-Bearing Amount-2019**		
1.04	E-AMI	Remove AMI Rate Base		X	**200900-200901-Andrews 1)AMI ADJ-2019 CBR**		
2.01	E-EBO	Eliminate B & O Taxes		X	**200900-200901-Andrews 2019 - Eliminate B-O Tax**		
2.02	E-RPT	Restate Property Tax		X	**200900-200901-Andrews 1) 12.2019 Property Tax-restating**		
2.03	E-UE	Uncollect. Expense		X	**200900-200901-Andrews 1)12.2019 Uncollectible Exp Adj-Final** **200900-200901-Andrews 2)2019 Uncollectible Accounts**		
2.04	E-RE	Regulatory Expense			**200900-200901-Andrews Regulatory Fees FERC 928-2019**	**Updated**	**200900-901-AVA-Exh-EMA-11-2.04 Reg Fees Staff-DR-059-Supplemental Att B**
2.05	E-ID	Injuries and Damages			**200900-200901-Andrews 1) 12.2019 inj-dam adj**		
2.06	E-FIT	FIT/DFIT/ ITC Expense		X	**200900-200901-Andrews 1) E-FIT 2019 Electric Adj** **200900-200901-Andrews 3) Reconcile 2019 SCH Ms to DFIT Expense** **200900-200901-Andrews 4) 2019 ITC AMORT**		
2.07	E-OSC	Office Space Charges to Non-Utility		X	**200900-200901-Andrews 1)12.2019 WA CBR - Office Space Charged to Non-Utility**		
2.08	E-RET	Restate Excise Taxes		X	**200900-200901-Andrews 1) 2019 - WA - Excise Tax**		
2.09	E-NGL	Net Gains & Losses		X	**200900-200901-Andrews 1)2019 WA CBR - NET GAINS AND LOSSES** **200900-200901-Andrews Copy of FERC 421 - gains 2019**		
2.10	E-WN	Weather Normalization		X	**200900-200901-Andrews 12.2019 WAID Elec Weather Adj Calc**		
2.11	E-EAS	Eliminate Adder Schedules		X	**200900-200901-Andrews 1)WA Eliminate Adder Schedule 2019**		
2.12	E-MR	Misc. Restating Non-Util / Non- Recurring Expenses		X	**200900-200901-Andrews 1) 12.2019 Misc Restate-WA** **200900-200901-Andrews 2) 12.2019 WA GRC - Misc Restating - BOD** **200900-200901-Andrews 3) 12.2019 WA GRC - Misc Restating - Non-Utility Removals** **200900-200901-Andrews 4) 12.2019 WA GRC - Misc Restating - Reclass** **200900-200901-Andrews 5a) 12.2019 WA GRC - Misc Restating - LTIP** **200900-200901-Andrews 5b) FERC 920 LTIP Transactions** **200900-200901-Andrews 6a) 12.2019 WA GRC - Misc Restating - Plane Reclass** **200900-200901-Andrews 6b) Plane and Hangar Rate Base-2019** **200900-200901-Andrews 7) 12.2019 WA GRC - Misc Restating - DandO Insurance** **200900-200901-Andrews 8) 12.2019 WA Earnings Sharing Prior Period Adj**		
2.13	E-RI	Restating Incentives			**200900-200901-Andrews (WA2020) Incentive Adjustment**		
2.14	E-RDI	Restate Debt Interest	**DEBT CALC**	**Flow Through**	**200900-200901-Andrews 2.14 Debt Interest E**		
2.15	E-EWPC	Eliminate WA Power Cost Defer		X	**200900-200901-Andrews (WA 2020) ERM Elimination 12.31.19 - Final**		
2.16	E-NPS	Nez Perce Settlement Adjustment		X	**200900-200901-Andrews Nez Perce Settlement-2019**		
2.17	E-PMM	Normalize CS2/Colstrip Major Maint		X	**200900-200901-Andrews 1)CS2andColstrip Major Maintenance-2019**		
2.18	E-APS	Authorized Power Supply		X	**200900-200901-Andrews CBR-12.2019 Power Supply WA Adj Workbook**		
2.19	E-EOP19	Restate 2019 AMA Rate Base to EOP			**200900-200901-Andrews 1) 2.19-E - 2.15-G Restate 2019 AMA Rate Base to EOP Adj** **200900-200901-Andrews 2) Adjust Dep Exp from AMA to EOP 12.2019** **200900-200901-Andrews 3)ADFIT-12.2019 EOP - KJS WP** **200900-200901-Andrews Capital Investment Revenue Requirement - Gantry Crane 2020 10 21 - correction**	**Updated**	**200900-901-AVA-Exh-EMA-11-2.19 a) Restate 2019 AMA RB -Staff-DR-039 Sup - Att B** **200900-901-AVA-Exh-EMA-11-2.19 b) Restate 2019 AMA RB -Staff-DR-039-Attachment A**
Pro Forma Adjustments							
3.00P	E-PPS	Pro Forma Power Supply			**200900-200901-Andrews GRC-12.2019 Power Supply WA Pro-Forma Final 10.12.20**		

AVISTA UTILITIES
Restatement Summary
Washington Electric
TWELVE MONTHS ENDED DECEMBER 31, 2019

With the Company's original filing it provided as Exh. EMA-5 all supporting files electronically in seperate folders labeled with each Restating and Pro Forma Adjustment (see Column A). In each folder were the support files for each adjustment.
To upload to the WUTC website, the Records Center removed the individual files from the labeled folders, added the prefix "200900-200901-Andrews" then posted to the WUTC cite, losing the folder references.

On rebuttal, the Company provided as Exh. EMA-11 all supporting files for rebuttal adjustments electronically labeled with each Restating and Pro Forma Adjustment (see Column A). Most adjustments have 1 file per adjustment. The Company labeled each file with the prefix "200900-200901-AVA-Exh-EMA-11" and Adjustment number.

A Column	WP Ref	Description of Adjustment	Linked to Tab	Un-contested	Exhibit 5 File Name	UPDATED	Exhibit 11 File Name
3.00T	E-PTRAN	Pro Forma Transmission Revenue/Expense			200900-200901-Andrews PF 3.00T Adjustment 200900-200901-Andrews Transmission Revenue 2019 - GRC Adjustments for 2021		
3.01	E-PREV	Pro Forma Revenue Normalization			200900-200901-Andrews WA Elec Rev Norm Adj 200900-200901-Andrews WA Electric Revenue - 6.17.20	Updated	200900-901-AVA-Exh-EMA-11-3.00 (b)-3.01 Revenue Normalization -P.S. - Staff-DR-156-Attachment B
3.02	E-PRA	Pro Forma Def. Debits, Credits & Regulatory Amorts		X	200900-200901-Andrews 1) PF - 2019 WA Regulatory Debits and Credits 200900-200901-Andrews 4) PF - 2019.12 Settlement Exch-WNP3 Adj 200900-200901-Andrews 5) PF - 2019.12 CDA Settle-Past Stor Defs 200900-200901-Andrews 6) PF - 2019.12 CDA Settle-CDR Fund Defs 200900-200901-Andrews 7) PF - 2019.12 Spok Relicense Deferral 200900-200901-Andrews 8) PF - 2019.12 Spok Relicense PME Defer 200900-200901-Andrews 9) PF - 2019.12 MT Trust Fund Settlement 200900-200901-Andrews 10) PF - 2019.12 Customer Advances 200900-200901-Andrews 11) PF - 2019.12 Customer Deposits 200900-200901-Andrews 12) PF - 2019.12 WA AFUDC		
3.03	E-ARAM	Pro Forma ARAM DFIT			200900-200901-Andrews 1) PF ARAM DFIT Adj 200900-200901-Andrews 2) ARAM Allocation	Updated	200900-901-AVA-Exh-EMA-11-3.03 PF ARAM - Staff-DR-038-Supplemental-Attachment-A
3.04	E-PLN	Pro Forma Labor Non-Exec			200900-200901-Andrews 3.04 2019 Non-Executive Labor Adjustment (2020 WA GRC)		
3.05	E-PLE	Pro Forma Labor Exec			200900-200901-Andrews 3.05 FLB Forecast Labor Executive (2020 WA GRC)		
3.06	E-PEB	Pro Forma Employee Benefits			200900-200901-Andrews 3.06 2019 Benefit Adjustment (2020 WA GRC)	Updated	200900-901-AVA-Exh-EMA-11-3.06 PF Benefits - PC-DR-315 Attachment A
3.07	E-PINS	Pro Forma Insurance Expense			200900-200901-Andrews 1) 12.2019 Insurance Pro Forma adjustment 200900-200901-Andrews 2) PF3.07 Projected Rate on Line Analysis for 12.31.20 Renewal	Updated	200900-901-AVA-Exh-EMA-11-3.07 PF Insurance - Staff-DR-044 Supplemental - Attachment A
3.08	E-PIT	Pro Forma IS/IT Expense			200900-200901-Andrews 1) PF 3.07 PF IS Adj 2019 200900-200901-Andrews 2) PF 3.07 PF IS		
3.09	E-PPT	Pro Forma Property Tax			200900-200901-Andrews 1) 12.2019 Property Tax-PF-10.1.2021 200900-200901-Andrews 2) 2020.08.20 - Property Tax Forecast - updated WA	Updated	200900-901-AVA-Exh-EMA-11-3.09 a) PF Property Tax- Staff-DR-049-Supplemental-Attachment A 200900-901-AVA-Exh-EMA-11-3.09 b) PF Property Tax- Staff-DR-049-Supplemental-Attachment B
3.10	E-PFEE	Pro Forma Fee Free Amortization		X	200900-200901-Andrews 12.2019 Fee Free Deferral and Amort		
3.11	E-PCAP1	Pro Forma 2020 Customer At Center			200900-200901-Andrews 0) 3.11-3.15 Pro Forma 2020 Capital Additions Summary 200900-200901-Andrews 1) 3.11 Customer at the Center Pro Forma 2020 Capital Additions	Updated	200900-901-AVA-Exh-EMA-11-3.11 PF 2020 Capital Customer - Staff-DR-107 Supplemental 1 - 3.11 Attachment A 200900-901-AVA-Exh-EMA-11-3.11-3.15 PF 2020 Capital Summary - Staff-DR-107 Supplemental -Attachment B
3.12	E-CAP2	Pro Forma 2020 Large & Distinct			200900-200901-Andrews 2) 3.12 Large Distinct Projects Pro Forma 2020 Capital Additions	Updated	200900-901-AVA-Exh-EMA-11-3.12 PF 2020 Capital Large - Staff-DR-107 Supplemental 1 - Attachment A
3.13	E-CAP3	Pro Forma 2020 Programmatic			200900-200901-Andrews 3) 3.13 Programs Pro Forma 2020 Capital Additions	Updated	200900-901-AVA-Exh-EMA-11-3.13 PF 2020 Capital Programmatic -Staff-DR-107 Supplemental 1 - Attachment A
3.14	E-CAP4	Pro Forma 2020 Mandatory & Compliance			200900-200901-Andrews 4) 3.14 Mandatory and Compliance Pro Forma 2020 Capital Additi	Updated	200900-901-AVA-Exh-EMA-11-3.14 PF 2020 Capital Mandatroy Staff-DR-107 Supplemental 1 - Attachment A
3.15	E-CAP5	Pro Forma 2020 Short Lived			200900-200901-Andrews 5) 3.15 Short-Lived Assets Pro Forma 2020 Capital Additions	Updated	200900-901-AVA-Exh-EMA-11-3.15 PF 2020 Capital Short-Lived -Staff-DR-107 Supplemental 1 - Attachment A
3.16	E-AMI	Pro Forma AMI Capital			200900-200901-Andrews 1) AMI Capital and Regulatory Asset 200900-200901-Andrews 2) AMI-Plant and AFUDC Detail 200900-200901-Andrews 3) AMI Report Benefits Workbook 200900-200901-Andrews 4) AMI Knock Rule Cost Workpaper	Updated	200900-901-AVA-Exh-EMA-11-3.16 a) PF 2020 Capital AMI-Staff-DR-107 Supplemental 3 - Attachment A 200900-901-AVA-Exh-EMA-11-3.16 b) PF 2020 Capital AMI - Staff-DR-107 Supplemental 2 - Attachment B 200900-901-AVA-Exh-EMA-11-3.16 c) PF 2020 Capital AMI - Staff-DR-107 Supplemental 2 - Attachment C
3.17PF	E-WF	Pro Forma WildFire Plan			200900-200901-Andrews 1) Wildfire-Plant Adj 200900-200901-Andrews 2) OandM Wildfire - updated 08.28.2020	Updated	200900-901-AVA-Exh-EMA-11-3.17 PF 2020 Capital Wildfire - Staff-DR-107 Supplemental 1 - Attachment A Bench Request 1 - Attachment H 3.17 PF 2020 Capital Wildfire - Staff-DR-107 Supplemental 1 - Attachment A-PF ADJ
3.17PV	E-WFp	Provisional WildFire Plan					Bench Request 1 - Attachment I 3.17 PV 2020 Capital Wildfire - Staff-DR-107 Supplemental 1 - Attachment A-Provisional ADJ
3.18PF	E-PEIM	Pro Forma EIM Expenditures			200900-200901-Andrews 1) EIM-PF ADJ 200900-200901-Andrews 2) Labor Exp - Confidential EIM HR Plan Financials 200900-200901-Andrews 3) EIM - IT expense 200900-200901-Andrews 4) EIM CAISO-Utilicast-non-labor	Updated	200900-901-AVA-Exh-EMA-11-3.18 PF 2020 Capital EIM Staff-DR-107 Supplemental 1 - Attachment A Bench Request 1 - Attachment C - 3.18 PF 2020 Capital EIM Staff-DR-107 Supplemental 1 - Attachment A-PF ADJ
3.18PV	E-PEIMp	Provisional EIM Expenditures					Bench Request 1 - Attachment D - 3.18 PV 2020 Capital EIM Staff-DR-107 Supplemental 1 - Attachment A-Provisional ADJ

AVISTA UTILITIES
Restatement Summary
Washington Electric
TWELVE MONTHS ENDED DECEMBER 31, 2019

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On rebuttal, the Company provided as Exh. EMA-11 all supporting files for rebuttal adjustments electronically labeled with each Restating and Pro Forma Adjustment (see Column A). Most adjustments have 1 file per adjustment. The Company labeled each file with the prefix "200900-200901-AVA-Exh-EMA-11" and Adjustment number.

A Column	WP Ref	Description of Adjustment	Linked to Tab	Un-contested	Exhibit 5 File Name	UPDATED	Exhibit 11 File Name
3.19PF	E-PCOL	Pro Forma Colstrip Cap & Amortization			200900-200901-Andrews 1)WA Colstrip Accounting 200900-200901-Andrews 2)Colstrip PF Capital-2020-2022	Updated	200900-901-AVA-Exh-EMA-11-3.19 a) PF 2020 Capital Colstrip - Staff-DR-107 Supplemental 2 -Attachment A-Revised 200900-901-AVA-Exh-EMA-11-3.19 b) PF 2020 Capital Colstrip - Staff-DR-107 Supplemental 2 - Attachment B-Revised 200900-901-AVA-Exh-EMA-11-3.19 c) PF 2020 Capital Colstrip - Staff-DR-107 Supplemental 2 - Attachment C-Revised 200900-901-AVA-Exh-EMA-11-3.19 d) PF 2020 Capital Colstrip - Staff-DR-107 Supplemental 2 - Attachment D-Revised Bench Request 1 - Attachment E - 3.19 a) PF 2020 Capital Colstrip - Staff-DR-107 Supplemental 2 -Attachment A-Revised Bench Request 1 - Attachment F - 3.19 b) PF 2020 Colstrip Capital Staff-DR-107 Supplemental 2 - Attachment B-Revised-PF ADJ
3.19PV	E-PCOLp	Provisional Colstrip Cap & Amortization					Bench Request 1 - Attachment G - 3.19 b) PV 2020 Colstrip Capital Staff-DR-107 Supplemental 2 - Attachment B-Revised-Provisional ADJ
3.20	E-PMM	PF Normalize CS2/Colstrip Major Maint			200900-200901-Andrews PF 3.20 CS2-Colstrip Majr Maint	Updated	200900-901-AVA-Exh-EMA-11-3.20 PF Normalize CS2-Colstrip - Staff-DR-125 Attachment B
3.21	E-RDFIT	Restate 2019 ADFIT		X	200900-200901-Andrews 1)ADFIT-12.2019 Adjust for Repairs-IDD5-Meters 200900-200901-Andrews 2)2019 Plant DFIT RTA Adj - DRAFT 09.29.2020 200900-200901-Andrews 3)Tax Credits Flow-Through - Allocated by Jur MK-JP 09.30.2020		
Other	CF WA Elec	Conversion Factor		X	200900-200901-Andrews ConvFactor-12.31.2019-Final		

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AVISTA UTILITIES
Comparison of Revenue Requirement Revised Adjustments
Restatement Summary Washington Electric

		FILED CASE Washington Electric		Washington Electric		DIFFERENCE Washington Electric		IMPACT ON REVENUE REQUIREMENT		
Column	Description	NOI	Rate Base	NOI	Rate Base	NOI	Rate Base	NOI 0.755294	Rate Base 7.43%	Sum Impact
1.00	Results of Operations	115,023	1,710,135	$115,023	1,710,135	$0	$0	$0	$0	$0
1.01	Deferred FIT Rate Base	0	47	0	47	$0	$0	($0)	$0	$0
1.02	Deferred Debits and Credits	(45)	1	(45)	1	($0)	$0	$0	$0	$0
1.03	Working Capital	(20)	(3,752)	(20)	(3,752)	($0)	($0)	$0	($0)	($0)
1.04	Remove AMI Rate Base	(251)	(48,288)	(251)	(48,288)	($0)	($0)	$0	($0)	($0)
	Actual	114,707	1,658,143	114,707	1,658,143	(0)	0	0	0	
2.01	Eliminate B & O Taxes	(63)	0	(63)	0	($0)	$0	$0	$0	$0
2.02	Restate Property Tax	(791)	0	(791)	0	$0	$0	($0)	$0	($0)
2.03	Uncollect. Expense	(1,135)	0	(1,135)	0	$0	$0	($0)	$0	($0)
2.04	Regulatory Expense	294	0	(30)	0	($323)	$0	$428	$0	$428
2.05	Injuries and Damages	(40)	0	(40)	0	($0)	$0	$0	$0	$0
2.06	FIT/DFIT/ ITC Expense	3	0	3	0	$0	$0	($0)	$0	($0)
2.07	Office Space Charges to Non-Utility	41	0	41	0	($0)	$0	$0	$0	$0
2.08	Restate Excise Taxes	(27)	0	(27)	0	($0)	$0	$0	$0	$0
2.09	Net Gains & Losses	46	0	46	0	$0	$0	($0)	$0	($0)
2.10	Weather Normalization	(619)	0	(619)	0	($0)	$0	$0	$0	$0
2.11	Eliminate Adder Schedules	(1,104)	0	(1,104)	0	$0	$0	$0	$0	$0
2.12	Misc. Restating Non-Util / Non- Recurring Expense	967	0	967	0	($0)	$0	$0	$0	$0
2.13	Restating Incentives	(595)	0	(595)	0	$0	$0	($0)	$0	($0)
2.14	Restate Debt Interest	(934)	0	(934)	0	$0	$0	$0	$0	$0
2.15	Eliminate WA Power Cost Defer	1,074	0	1,074	0	($0)	$0	$0	$0	$0
2.16	Nez Perce Settlement Adjustment	4	0	4	0	$0	$0	($0)	$0	($0)
2.17	Normalize CS2/Colstrip Major Maint	732	0	732	0	$0	$0	($0)	$0	($0)
2.18	Authorized Power Supply	(4,633)	0	(4,633)	0	$0	$0	($0)	$0	($0)
2.19	Restate 2019 AMA Rate Base to EOP	(1,357)	21,049	(2,075)	20,146	($718)	($903)	$951	($89)	$862
	Restated Total	$106,569	$1,679,192	$105,527	$1,678,289	($1,042)	($903.20)	$1,379	($89)	
Pro Forma Adjustments										
3.00P	Pro Forma Power Supply	11,521	0	13,453	0	$1,933	$0	($2,559)	$0	($2,559)
3.00T	Pro Forma Transmission Revenue/Expense	873	0	873	0	$0	$0	($0)	$0	($0)
3.01	Pro Forma Revenue Normalization	11,740	0	10,877	0	($863)	$0	$1,143	$0	$1,143
3.02	Pro Forma Def. Debits, Credits & Regulatory Amort	1,905	(766)	1,905	(766)	($0)	$0	$0	$0	$0
3.03	Pro Forma ARAM DFIT	500	0	485	0	($15)	$0	$20	$0	$20
3.04	Pro Forma Labor Non-Exec	(2,581)	0	(2,581)	0	($0)	$0	$0	$0	$0
3.05	Pro Forma Labor Exec	251	0	251	0	$0	$0	($0)	$0	($0)
3.06	Pro Forma Employee Benefits	(885)	0	(964)	0	($79)	$0	$105	$0	$105
3.07	Pro Forma Insurance Expense	(2,796)	0	(1,940)	0	$855	$0	($1,133)	$0	($1,133)
3.08	Pro Forma IS/IT Expense	(1,590)	0	(1,590)	0	$0	$0	($0)	$0	($0)
3.09	Pro Forma Property Tax	(1,349)	0	(501)	0	$849	$0	($1,124)	$0	($1,124)
3.10	Pro Forma Fee Free Amortization	(1,052)	0	(1,052)	0	($0)	$0	$0	$0	$0
3.11	Pro Forma 2020 Customer At Center	(1,404)	9,316	(1,559)	10,279	($156)	$963	$206	$95	$301
3.12	Pro Forma 2020 Large & Distinct	(238)	23,308	(95)	18,005	$143	($5,303)	($190)	($522)	($711)
3.13	Pro Forma 2020 Programmatic	(749)	51,538	(423)	47,479	$326	($4,059)	($432)	($399)	($831)
3.14	Pro Forma 2020 Mandatory & Compliance	(375)	35,584	(337)	36,826	$39	$1,242	($51)	$122	$71
3.15	Pro Forma 2020 Short Lived	(1,496)	10,886	(1,465)	10,180	$31	($706)	($41)	($69)	($110)
3.16	Pro Forma AMI Capital	(7,153)	92,163	(7,148)	87,585	$5	($4,578)	($6)	($450)	($457)
3.17PF	Pro Forma WildFire Plan	(3,359)	13,126	(3,346)	9,406	$12	($3,720)	($16)	($366)	($382)
3.17PV	Provisional WildFire Plan			(25)	1,779	($25)	$1,779	$33	$175	$208
3.18PF	Pro Forma EIM Expenditures	(2,160)	9,358	(1,993)	8,726	$168	($632)	($222)	($62)	($284)
3.18PV	Provisional EIM Expenditures			(628)	3,851	($628)	$3,851	$831	$379	$1,210
3.19PF	Pro Forma Colstrip Cap & Amortization	105	(15,605)	1,063	(21,449)	$958	($5,844)	($1,269)	($575)	($1,844)
3.19PV	Provisional Colstrip Cap & Amortization			(689)	957	($689)	$957	$912	$94	$1,007
3.20	PF Normalize CS2/Colstrip Major Maint	13	0	(26)	0	($39)	$0	$51	$0	$51
3.21	Restate 2019 ADFIT	(159)	(30,542)	(159)	(30,542)	($0)	($0)	$0	($0)	($0)
	Pro Forma Total	$106,131	$1,877,557	$107,914	$1,860,606	$1,783	($16,950)	($2,361)	($1,667)	
									($4,028)	
							Impact of ROE reduced to 9.5%/ROR/COD			
							Total Revenue Requirement Difference		($4,028)	
							Filed Revenue Requirement		$44,183	
							Adjusted Revenue Requirement		$40,155	
									$40,155	($0)

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

Line No.	DESCRIPTION	Results of Operations	Deferred FIT Rate Base	Deferred Debts and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	Uncollect. Expense	Regulatory Expense	Injuries and Damages	FIT/SIT/FIT/ ITC Expense	Office Space Charge-to Non Utility	Restate Excise Taxes	Net Gains & Losses	Weather Normalization	Eliminate Adder Schedules	Misc. Restating Non-Util. Non Recurring Expenses	Restating Incentive	Restate Debt Interest	Eliminate WA Power Cost Defer	Nez Perce Settlement Adjustment	Normalize CS2Cdirect Major Maint	Authorized Power Supply	Restate 2019 AMA Rate Base to EOP	Pro Forma Power Supply	Pro Forma Transmission Revenue/Expense	Pro Forma Revenue Normalization	Pro Forma Del. Debts, Credits & Regulatory Assets	Pro Forma AMAM DFIT	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits	Pro Forma Insurance Expense	Pro Forma DIT Expense	Pro Forma Property Tax	Pro Forma Fee Free Association	Pro Forma 2020 Customer To Center	Pro Forma 2020 Large & Direct	Pro Forma 2020 Programmatic	Pro Forma 2020 Mandatory & Compliance	Pro Forma 2020 Short Lived	Pro Forma AMI Capital	Pro Forma WildFire Plan	Pro Forma EDP Expenditures	Pro Forma Colstrip Cap & Amortization	PF Normalize CS2Colstrip Major Maint	Restate 2019 ADIT
	Allocation Factor:	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
	Workpaper Reference:	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	REVENUES																																															
1	Total General Business	$546,549	$0	$0	$0	$0	($10,871)	$0	$0	$0	$0	$0	$0	$0	$0	($3,036)	($21,727)	$0	$0	$0	$2,746	$0	$0	$0	$0	$0	$0	$0	$25,496	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	Interdepartmental Sales	1,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Sales for Resale	15,430	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(157,140)	-	(9,404)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Total Sales of Electricity	563,207	-	-	-	-	(10,871)	-	-	-	-	-	-	-	-	(3,036)	(21,727)	-	-	-	2,746	-	-	-	(157,140)	-	(9,404)	-	25,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Other Revenues	19,250	-	-	-	-	(3,000)	-	-	-	-	-	-	-	-	(400)	(1,271)	-	-	-	-	-	-	-	(28,280)	-	(1,132)	658	(10,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total Electric Revenue	582,457	-	-	-	-	(13,871)	-	-	-	-	-	-	-	-	(3,436)	(22,998)	-	-	-	2,746	-	-	-	(185,420)	-	(10,537)	658	15,496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	EXPENSES																																															
	Production and Transmission																																																
7	Operating Expenses	170,533	-	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	(5)	(926)	(35,886)	913	9,006	(447)	-	231	-	1,169	-	427	-	-	-	-	-	-	-	-	-	995	1,691	-	-	33	-
8	Depreciation	89,483	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(14,801)	-	(3,495)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Depreciation/Amortization	32,447	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,537	-	-	-	-	-	-	-	-	-	-	-	-	292	193	131	-	-	47	117	1,047	-	-	-
10	Regulatory Amortization	(712)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,869)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,534)	-	-	-
11	Taxes	17,000	-	-	-	-	-	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total Production & Transmission	307,468	-	5	-	-	-	350	-	-	-	-	-	-	-	-	-	-	-	-	300	(5)	(926)	(50,687)	4,450	5,508	(447)	-	(1,638)	-	1,169	-	427	-	-	-	-	292	193	131	-	-	1,042	1,808	(1,487)	-	33	-
	Distribution																																																
13	Operating Expenses	26,747	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	713	-	268	-	-	-	-	-	(396)	-	-	-	3,030	-	-	-	-	-
14	Depreciation/Amortization	31,132	-	-	-	-	-	-	-	-	-	-	-	-	(98)	-	-	-	-	-	-	-	-	-	(1,363)	-	-	-	-	-	-	-	-	-	-	-	-	47	378	155	-	1,870	177	5	-	-	-
15	Taxes	2,000	-	-	-	-	(18,805)	630	-	-	-	-	-	-	34	(148)	(839)	-	-	-	67	-	-	-	-	-	-	-	984	-	-	-	-	199	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Distribution	59,879	-	-	-	-	(18,805)	630	-	-	-	-	-	-	34	(148)	(839)	-	-	-	67	-	-	-	(1,363)	-	-	-	984	-	713	-	268	-	-	-	-	47	372	155	-	1,870	3,207	5	-	-	-
17	Customer Accounting	9,916	-	52	-	-	-	-	1,437	-	-	-	-	-	-	-	(73)	-	-	-	11	-	-	-	-	-	-	-	85	-	321	-	122	-	-	97	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Customer Service & Information	28,425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(26,835)	-	-	-	-	-	-	-	-	-	-	-	-	-	25	-	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Sales Expenses	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Administrative & General																																																
20	Operating Expenses	53,880	-	-	-	-	-	-	-	37	51	-	(52)	-	-	(8)	(43)	(1,132)	753	-	3	-	-	-	-	(348)	-	-	51	-	1,045	(318)	391	2,456	2,013	-	-	2,042	(11)	283	(17)	1,922	(1,014)	48	768	-	-	-
21	Depreciation/Amortization	35,595	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	456	-	-	-	-	-
22	Regulatory Deferrals/Amortization	(9,018)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,914	-	-	-	-	-	-	-	-	-	-	-	-	(779)	-	-	-	-	-	1,235	-	-	-	-	-	-	93,155	-	-	-	-	-
23	Taxes	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Total Admin. & General	81,457	-	-	-	-	-	-	-	37	51	-	(52)	-	-	(8)	3,871	(1,132)	753	-	3	-	-	-	-	(348)	-	-	51	(779)	1,045	(318)	391	2,456	2,013	1,235	-	2,042	(11)	283	(17)	1,922	92,142	48	768	-	-	-
25	Total Electric Expenses	512,024	-	57	-	-	(32,676)	1,085	1,437	37	51	-	(52)	-	34	(156)	(25,925)	(1,132)	753	-	451	(5)	(926)	(50,687)	5,258	5,508	(447)	51	(2,417)	1,045	1,047	391	3,456	2,013	624	1,332	2,042	192	848	600	1,922	93,625	4,298	1,580	(1,487)	33	-
26	OPERATING INCOME BEFORE FIT	127,498	-	(57)	-	-	(88)	(1,001)	(1,437)	(37)	(51)	-	52	(34)	58	(794)	(1,397)	1,124	(753)	-	1,359	5	926	(5,865)	(12,759)	17,030	1,105	13,768	2,417	-	(3,267)	318	(1,220)	(2,456)	(2,013)	(624)	(1,332)	(1,042)	(238)	(848)	(600)	(1,922)	(9,626)	(4,298)	(2,580)	1,487	(33)	-
	FEDERAL INCOME TAX																																																
27	Current Accrual	4,963	-	(12)	-	-	(17)	(210)	(302)	(8)	(11)	1	11	(7)	12	(165)	(293)	257	(158)	934	348	1	195	(1,232)	(570)	3,576	232	2,891	508	-	(686)	67	(256)	(516)	(423)	(133)	(280)	(429)	(50)	(178)	(148)	(464)	(2,021)	(993)	(542)	312	(7)	-	-
28	Write Offs	1,000	(9)	(9)	20	251	-	-	-	-	-	-	-	-	-	-	(105)	-	-	-	-	-	-	-	(105)	-	-	-	4	-	-	-	-	-	-	-	-	(54)	(94)	(247)	(195)	(53)	(456)	(49)	(45)	112	-	119	-
29	Deferred Income Taxes	7,836	-	-	-	-	-	-	-	-	-	(4)	-	-	-	-	-	-	-	-	(63)	-	-	-	-	-	-	-	-	(485)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Amortized ITC - Noxon	(318)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	$113,015	$9	($45)	($20)	($251)	($63)	($791)	($1,135)	($30)	($40)	$1	$41	($27)	$46	($619)	($1,104)	$887	($595)	($934)	$1,074	$4	$731	($4,633)	($12,075)	$13,453	$873	$10,877	$1,905	$485	($2,581)	$251	($964)	($1,940)	($1,590)	($501)	($1,052)	($1,110)	($95)	($422)	($337)	($1,402)	($7,148)	($3,346)	($1,993)	$1,063	($26)	($119)	-
	RATE BASE																																																
	PLANT IN SERVICE																																																
32	Intangible	$213,035	$0	$0	$0	($30,225)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,079	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,564	$0	$649	$41	$6,445	$29,982	$243	$3,650	$0	$0	$0
33	Production	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,414)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,877	6,737	24,578	-	-	-	4,806	-	-	-
34	Transmission	509,897	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,967)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,976	4,155	5,735	-	2,264	1,505	-	-	-	-
35	Distribution	1,194,477	-	-	-	(18,146)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,510	-	-	-	-	-	-	-	-	-	-	-	-	1,765	21,415	5,735	-	10,814	7,244	187	-	-	-
36	General	79,516	-	-	-	(6,097)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,615	-	-	-	-	-	-	-	-	-	-	-	-	861	1,402	172	149	12,767	-	838	-	-	-
37	Total Plant in Service	3,135,125	-	-	-	(54,468)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,487	-	-	-	-	-	-	-	-	-	-	-	-	6,483	12,987	32,036	10,450	6,305	70,279	9,752	9,014	4,806	-	-
	ACCUMULATED DEPRECIATION/AMORT																																																
38	Intangible	(17,078)	-	-	-	4,432	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,314)	-	-	-	-	-	-	-	-	-	-	-	-	1,884	-	198	8	1,310	(16,200)	(45)	(752)	-	-	-
39	Production	(382,437)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,416)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,132	139	263	-	-	-	(92)	(24,173)	-	-	-
40	Transmission	(180,000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,000)	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	-	-	(34)	-	-	-	-
41	Distribution	(358,989)	-	-	-	546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	158	-	-	-	-	-	-	-	-	-	-	-	-	841	10,046	2,733	-	(9,831)	(173)	(4)	-	-	-	-
42	General	(43,902)	-	-	-	1,298	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,118	-	-	-	-	-	-	-	-	-	-	-	-	518	3,418	8,492	1,575	(1,731)	(4,707)	-	(215)	-	-	-
43	Total Accumulated Depreciation	(982,406)	-	-	-	6,276	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(15,454)	-	-	-	-	-	-	-	-	-	-	-	-	4,375	15,551	12,963	1,584	(8,252)	(21,082)	(137)	(24,173)	-	-	-
44	NET PLANT	2,086,746	-	-	-	(48,192)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71,033	-	-	-	-	-	-	-	-	-	-	-	-	10,857	28,538	45,000	12,034	2,053	49,197	9,615	(15,167)	-	-	-
45	DEFERRED TAXES	(410,871)	47	-	-	3,384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(157)	-	-	-	-	-	-	-	-	-	-	-	-	(555)	(520)	(13,969)	(1,187)	(188)	(14,339)	(97)	(148)	2,185	-	(30,342)
46	Net Plant After DIT	1,675,875	47	-	-	(48,192)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,876	-	-	-	-	-	-	-	-	-	-	-	-	10,279	10,018	47,479	10,846	10,188	34,858	9,496	8,726	(17,032)	-	(30,342)
47	DEFERRED DEBITS AND CREDITS & O	(3,096)	-	1	-	(182)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(766)	-	-	-	-	-	-	-	-	-	-	-	-	-	53,155	-	-	(4,266)	-	-
48	WORKING CAPITAL	44,462	-	-	(1,752)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	TOTAL RATE BASE	$1,716,135	$47	$1	($1,752)	($48,208)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$70,146	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$10,279	$10,018	$47,479	$10,846	$10,188	$87,185	$9,496	$8,726	($53,449)	$0	($30,342)