

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-20 \_\_\_\_\_

ELECTRIC COST OF SERVICE

WORKPAPERS

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REPRESENTING AVISTA CORPORATION

**Knox Workpapers**  
**Electric Cost of Service**  
**Docket No. UE-20\_\_\_\_\_**  
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Summary	P77:P85	Andrews Revenue Requirement Model	Import Conversion Factor components
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<b>Functional TLK-2 Exhibit</b>			
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<b>Cost of Service Model - Yellow Tabs</b>			
Print		Print setup macros	
Detail		Cost of Service calculation model	
Summary		Prior Case Summary Exhibit compilation	
Factors		Development and Summarization of Direct Allocation Factors	
Allocators		Classification Tables by Functional Group	Drives allocator selection/proportion in Detail
Allocators		Summarization of Indirect Allocation Factors	
Avg Cust Unit Cost		Prior Case Summary Exhibit compilation	
AMI Costs and Benefits		Calculation of TLK-3 Exhibit	
<b>Proforma Results of Operations - Green Tabs</b>			
PROFORMA		Disaggregation of Andrews EMA-2	Most input from Andrews work papers
Rate Base Detail		UI Planner AMA and EB reports plus data from Capital Adjustments	
Labor Detail		Copy of Detailed Labor Adjustment worksheet	
<b>Allocation Factor Support - Blue Tabs</b>			
WA Retail Load		Development of Monthly Loads for Decoupling Base	Can be used for Energy Allocator
Demand Study Summary		Copy of Results from the 2 Demand Study work paper files	Linked to Factors
Line Transformer Cost		Calculation of Average Current Line Transformer Cost	Linked to Factors
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ADFIT		Functionalization of Accumulated Deferred Income Taxes	Input to Detail
928 Reg Fees		Identify FERC fees and WA Revenue-based fees	Input to Detail
A and G		Functionalize Administrative and General Expenses	Input to Detail
454 Revenue		Functionalize Account 454 Rent Revenue	Input to Detail
456 Revenue		Functionalize Account 456 Other Electric Revenue	Input to Detail



Table with columns: A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U. Rows include functional descriptions and financial data for various assets.



A	B	C	D	E	F	G	H	I	J	K	L	M	N	ξ	T	U
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Acct	Func Description	Proforma Totals	classif. basis (line)	derived classif.	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	source					
223	T Transmission Plant	-74,975,000	74,975	Transmission Plant	-36,026,667	-8,280,390	-17,688,261	-11,509,835	-1,391,215	-78,632	E223*	S02				
224	D Distribution Plant	-186,671,000	186,671	Distribution Plant	-106,175,913	-25,828,911	-35,496,672	-6,319,094	-5,417,849	-7,432,560	E224*	S03				
225	O General Plant	-58,661,000	58,661	General Plant	-35,750,130	-7,174,787	-9,168,562	-4,857,706	-1,126,853	-582,961	E225*	S04				
226	O Other Accumulated Deferred Income Tax Liability	-7,147,000	7,147	-7,027,000												
227	P Production Plant	-130,000	130	Production Plant	-3,298,115	-782,335	-1,718,781	-1,188,897	-146,569	-12,304	E227*	S01				
228	T Transmission Plant	-306,000	306	Transmission Plant	-82,467	-14,357	-30,670	-19,957	-2,412	-136	E228*	S02				
229	D Distribution Plant	-44,000	44	Distribution Plant	-174,049	-42,340	-58,188	-10,359	-8,881	-12,184	E229*	S03				
230	O General Plant	4,052,000	4,052	General Plant	-26,815	-5,382	-6,877	-3,644	-8,45	-437	E230*	S04				
231	O Other Accumulated Deferred Income Tax Asset	4,052,000	4,052	4,052,000												
232	P Production Plant	0	0	Production Plant	1,869,870	443,546	974,465	674,047	83,097	6,975	E232*	S01				
233	T Transmission Plant	0	0	Transmission Plant	0	0	0	0	0	0	E233*	S02				
234	D Distribution Plant	0	0	Distribution Plant	0	0	0	0	0	0	E234*	S03				
235	O General Plant	0	0	General Plant	0	0	0	0	0	0	E235*	S04				
236	O Regulatory Asset - AFUDC	974,050	954	3,155,000	449,493	106,623	234,249	162,032	19,976	1,677	E237*	S01				
237	P Production Plant	592,655	581	Production Plant	284,780	65,454	139,821	90,982	10,997	622	E238*	S02				
238	T Transmission Plant	1,286,011	1,260	Transmission Plant	731,466	177,940	244,543	43,533	37,325	51,204	E239*	S03				
239	D Distribution Plant	302,283	298	Distribution Plant	184,222	36,972	47,246	25,032	5,807	3,004	E240*	S04				
240	O General Plant	0	0	General Plant	0	0	0	0	0	0	E241*	S01				
241	P Hydro Relicensing - Direct	0	0	0 as Production Plant (55)	0	0	0	0	0	0	E242*	S01				
242	P Kettle Falls Disallowed Plant	79,000	954	79,000 as Production Plant (55)	36,456	8,648	18,999	13,142	1,620	136	E243*	S01				
243	P Colstrip Common AFUDC	50,070,000	213+252	50,070,000 as Meters Account 370	40,646,887	7,912,004	721,541	74,743	714,825	0	E244*	C04				
244	D AMI Existing Meters/ERT's Deferr	0	0	0 as Production Plant (55)	0	0	0	0	0	0	E245*	S01				
245	P Investment in Exchange Power	-65,000	0	-65,000 as Production Plant (55)	-29,995	-7,115	-15,632	-10,813	-1,333	-112	E246*	S01				
246	P Colstrip Reallocation	-5,400,000	108	-5,400,000 as PTT/DIG Plant (108)	-3,230,955	-660,470	-844,006	-447,173	-103,732	-53,664	E247*	S06				
247	O Colstrip Regulatory Asset/Liability	0	0	0 as PTT/DIG Plant (108)	0	0	0	0	0	0	E248*	S06				
248	O Open	40,710,000	0	40,710,000 as PTT/DIG Plant (108)	21,289,996	4,993,448	8,591,795	4,149,448	956,188	729,125	E250*	S06				
249	O Working Capital	-377,825,000	0	-377,825,000	-186,228,665	-44,748,499	-87,624,505	-42,349,205	-9,253,637	-7,620,489	219,251	S06				
250	O Total Other Rate Base Items	1,877,657,000	213+252	1,877,657,000 (213+252)	232,908,576	385,101,731	181,619,969	43,824,830	33,259,928	213+252						
251	Rate of Return	5.65%		5.65%	1.71%	10.67%	10.96%	9.13%	6.32%	7.86%						
252																
253																
254																
255																







AVISTA UTILITIES -- UE-20 Base Case Pro-Forma Revenue Requirement Dollars

Table with columns: 292-513 (row numbers), Func Description, Proforma Totals, classif. basis (line), derived classif., Total, Sch 1-2, Sch 11-12, Sch 21-22, Sch 25, Sch 30-32, Sch 41-48, source. Includes detailed financial breakdown by functional area and schedule.





292	293	294	295	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320
Func	Acct	Description	Proforma Totals	classif. basis (line)	derived classif.	Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	source														
P	407395	Optional Renewable Power Revenue Offset	0	0 as Production Plant (55)		0	0	0	0	0	0	0	0 E658*														
P	407403	Amortization of Disallowed K.F. Plant	-6,000	0 as Production Plant (55)		-6,000	-2,769	-657	-1,443	-998	-123	-10	E658*														
P	407450/4	Amortization of BPA Residential Exchange Cr	0	0 as Production Plant (55)		0	0	0	0	0	0	0	E660*														
P	407484	Amortization of Schedule 98 REC Rev	0	0 as Production Plant (55)		0	0	0	0	0	0	0	E661*														
P	407485	Optional Renew Solar Project Offset	-6,000	0 as Production Plant (55)		-6,000	-2,769	-657	-1,443	-998	-123	-10	E662*														
P	407230	Tax Reform Amortization	0	0 as Production Plant (55)		0	0	0	0	0	0	0	E663*														
P	407311	Regulatory Debit - AFUDC Amortization	208,703	676,000	Production Plant	208,703	96,310	22,845	50,191	34,718	4,280	359	E665*														
T	407311	Production Plant	126,984	581	Transmission Plant	126,984	61,018	14,024	29,958	19,494	2,356	133	E666*														
T	407311	Distribution Plant	275,545	1,260	Distribution Plant	275,545	156,726	38,126	52,397	9,328	7,997	10,971	E667*														
O	407319	General Plant	64,768	296	General Plant	64,768	39,472	7,922	10,123	5,363	1,244	644	E668*														
P	407319	AFUDC Equity DFT Deferral	0	0	Production Plant	0	0	0	0	0	0	0	E670*														
T	407319	Production Plant	0	954	Transmission Plant	0	0	0	0	0	0	0	E671*														
T	407319	Distribution Plant	0	581	Distribution Plant	0	0	0	0	0	0	0	E672*														
O	407319	General Plant	0	1,260	General Plant	0	0	0	0	0	0	0	E673*														
O	407319	General Plant	0	296	General Plant	0	0	0	0	0	0	0	E674*														
D	407332	Existing Meters Excess Deprec. Deferral	0	0 as Meters Account 370	WI Customers - Meters	0	0	0	0	0	0	0	E675*														
D	407414	Regulatory Credit - Deferral - FISERVE	524,000	Direct Assign Residential	Direct Assign Residential	524,000	524,000	0	0	0	0	0	0	E675*													
D	407436	Regulatory Credit - All	4,287,000	as Meters Account 370	WI Customers - Meters	4,287,000	3,480,192	677,427	61,778	6,400	61,203	0	E676*														
		Total Regulatory Deferrals and	3,495,000			3,495,000	3,432,248	540,617	-271,669	-248,380	35,736	6,469	646,676														
		Operating Exp before Income Tax Iter	487,143,000	(630+543+644+677)		487,143,000	247,029,714	57,998,853	103,240,465	63,830,183	10,972,987	4,070,799	530+543+644														
		Taxable Operating Income (Net Exp)	-68,366,000	(718+282+680)	Pre-Tax Op Inc with interest (F	-68,366,000	8,850,183	-21,895,436	-37,474,910	-13,853,893	-1,929,872	-2,062,072	718+282+680														
		Income Tax Items																									
R	685	Total Income Tax- State	0	0 as Pre-Tax Op Inc (682)		0	0	0	0	0	0	0	E685* Sum[V685+Y685* D1413W1423]														
R	686	Total Income Tax- Federal	2,449,000	0 as Pre-Tax Op Inc (682)		2,449,000	-317,030	784,336	1,342,422	496,273	69,132	73,867	E686*														
R	687	Total Investment Tax Credit Amortiza	-318,000	0 as Pre-Tax Op Inc (682)		-318,000	-41,166	-174,312	-174,312	-64,440	-8,977	-9,592	E687*														
R	688	Total Deferred Income Tax Expense	6,667,000	0 as Pre-Tax Op Inc (682)		6,667,000	-863,063	2,135,226	3,654,525	1,351,021	188,200	201,092	E688*														
		Total Income Taxes	8,798,000			8,798,000	-1,138,927	2,817,717	4,822,635	1,782,853	248,355	265,367	684,688														
		Total Operating Expenses	495,941,000	(680+689)		495,941,000	245,890,786	60,816,570	108,063,100	65,613,036	11,221,341	4,336,167	680+689														
		Operating Revenues																									
R	694	Total Sale of Electricity (Retail)	-531,722,000	Input - 100% Rev		-531,722,000	-232,554,000	-77,796,000	-133,266,000	-69,248,000	-12,229,000	-6,629,000	E694* Sum[V694+Y694* D1413W1423]														
		Other Operating Revenues																									
P	697	From Sale of Electricity (Wholesale)	-53,469,000	Gen Level Consumption (E02)		-53,469,000	-22,825,057	-5,925,672	-13,037,453	-10,179,291	-1,330,379	-171,148	E697* Sum[V697+Y697* D1413W142; P02]														
O	698	Provision for Rate Refund	0	0 as Total Rate Base (254)		0	0	0	0	0	0	0	E698* Sum[V698+Y698* D1413W142; S07]														
O	699	Forfeited discounts	0	0 as Total Rate Base (254)		0	0	0	0	0	0	0	E699* Sum[V699+Y699* D1413W142; S07]														
D	700	Miscellaneous Service Revenues	-214,000	0 as Disrib Plant (87)		-214,000	-121,720	-29,610	-40,693	-7,244	-6,211	-8,521	E700*														
P	701	Sales of Water and Water Power	-226,000	0 as Production Plant (55)		-226,000	-104,292	-24,739	-54,351	-37,595	-4,635	-389	E701*														
P	702	Rent From Electric Property	-35,000	1,515,000	Manual Input	-35,000	-16,151	-3,831	-8,417	-5,822	-718	-60	E703*														
T	703	Production Plant	-51,000	51	Production Plant	-51,000	-24,506	-5,633	-12,032	-7,829	-946	-53	E704*														
T	704	Distribution Plant	-1,429,000	1,429	Distribution Plant	-1,429,000	-812,796	-197,725	-271,733	-46,374	-41,475	-56,898	E705*														
D	706	Interdepartmental rents	0	0 as Disrib Plant (87)		0	0	0	0	0	0	0	E706*														
P	707	Other Electric Revenues	-3,132,000	3,132	Manual Input	-3,132,000	-1,337,000	-347,102	-763,662	-596,262	-77,928	-10,025	E708*														
T	708	Net Power Cost Component	0	0	Gen Level Consumption (E	0	0	0	0	0	0	0	E709*														
T	709	Transmission Plant	0	0	Transmission Plant	0	0	0	0	0	0	0	E710*														
D	710	Distribution Plant	-1,191,000	1,191	Distribution Plant	-1,191,000	-677,425	-164,794	-226,476	-40,317	-34,567	-47,421	E710*														
T	711	Revenues from Transmission of Electricity to Others	-10,596,000	10,596	Gen Level Consumption (E	-10,596,000	-4,523,262	-1,174,296	-2,583,644	-2,017,239	-263,642	-33,917	E712*														
T	712	Net Power Cost Component	-7,000	7	Distribution Plant	-7,000	-3,982	-969	-1,331	-237	-203	-279	E713*														
D	713	Regional Transmission Service Re	0	0 as Transmission Plant (69)		0	0	0	0	0	0	0	E714*														
T	714	Distribution Plant	0	0 as Transmission Plant (69)		0	0	0	0	0	0	0	E715*														
T	715	Miscellaneous Revenues	-70,350,000			-70,350,000	-30,446,191	-7,874,370	-16,999,813	-12,940,211	-1,760,705	-328,710	696+715														
		Total Other Operating Revenue	-602,072,000	(694+716)		-602,072,000	-263,000,191	-85,670,370	-150,265,813	-82,188,211	-13,989,705	-6,957,710	694+716														
		Total Operating Revenues	-106,131,000	(691+718)		-106,131,000	-17,109,405	-24,853,800	-42,202,713	-16,575,175	-2,768,363	-2,621,544	691+718														
		Net Operating Income																									









Account	Func Description	E01	E02	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AO	AP	AQ	AR	AS	AT	AU	AV	AY	BJ
217	Miscellaneous Rate Base Items																							
218	Customer Deposits																1.0000							
219	Customer Advances																1.0000							
220	Plant Related Accumulated Deferr																							
221	Production Plant	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
222	Transmission Plant	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
223	Distribution Plant	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
224	General Plant	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
225	Other Accumulated Deferred Incor	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
226	Production Plant	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
227	Transmission Plant	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
228	Distribution Plant	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
229	General Plant	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
230	Other Accumulated Deferred Incor	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
231	Production Plant	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
232	Transmission Plant	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
233	Distribution Plant	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
234	General Plant	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
235	Regulatory Asset - AFUDC	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
236	Production Plant	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
237	Transmission Plant	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
238	Distribution Plant	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
239	General Plant	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
240	Hydro Relicensing - Direct	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
241	Kettle Falls Disallowed Plant	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
242	Colstrip Common AFUDC	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
243	AMI Existing Meters/ERT's Deferr	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
244	Investment in Exchange Power	0.3283	0.6717	1.0000	0.1000	0.0949	0.0338	0.5039	0.0397	0.0032	0.1500													
245	Colstrip Reallocation	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
246	Colstrip Regulatory Asset/Liability	0.1469	0.1806	0.1806	0.1078	0.0239	0.0087	0.1320	0.0084	0.0009	0.0307													
247	Open	0.1154	0.2247	0.1982	0.0410	0.0146		0.2180	0.0170	0.0014	0.0641													
248	Working Capital	0.1354	0.2581	0.1941	0.0463	0.0165		0.2464	0.0191	0.0016	0.0720													
249	Total Other Rate Base Items	0.0984	0.1909	0.2182	0.0441	0.0148		0.2224	0.0136	0.0016	0.0643													
250	Total Rate Base																							
251	Rate of Return																							
252																								
253																								
254																								
255																								





















5	Acct	Func Description	Total	Energy	Demand	Customer	Revenue	3F	BQ	BF	BS	BT	BU	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	CD	
2	B	C	BK	BL	BM	BN	BO	BO	BQ	BF	BS	BT	BU	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	CD	
3									source												
4																					
6																					
232	P	Production Plant	4,052,000	1,330,164	2,721,836	0	0	0	E232*	0	1,330,164	567,825	147,415	324,336	253,233	33,096	4,258				
233	T	Transmission Plant	0	0	0	0	0	0	E233*	0	0	0	0	0	0	0	0	0	0	0	0
234	D	Distribution Plant	0	0	0	0	0	0	E234*	0	0	0	0	0	0	0	0	0	0	0	0
235	O	General Plant	0	0	0	0	0	0	E235*	0	0	0	0	0	0	0	0	0	0	0	0
236	182.00	Regulatory Asset - AFUDC	974,050	319,755	654,295	0	0	0	E237*	0	319,755	136,498	35,437	77,966	60,874	7,956	1,023				
237	T	Transmission Plant	592,655	0	592,655	0	0	0	E238*	0	592,655	0	0	0	0	0	0	0	0	0	0
238	D	Distribution Plant	1,286,011	0	1,061,607	224,404	0	0	E239*	0	1,061,607	0	0	0	0	0	0	0	0	0	0
239	O	General Plant	302,283	44,392	150,845	107,046	0	0	E240*	0	44,392	18,950	4,920	10,824	8,451	1,105	142				
240	P	Hydro Relicensing - Direct	0	0	0	0	0	0	E241*	0	0	0	0	0	0	0	0	0	0	0	0
241	182.00	Kettle Falls Disallowed Plant	0	0	0	0	0	0	E242*	0	0	0	0	0	0	0	0	0	0	0	0
242	10/1/108	Colstrip Common AFUDC	79,000	25,934	53,066	0	0	0	E243*	0	25,934	11,071	2,874	6,323	4,937	645	83				
243	186/111	AMI Existing Meters/ERT's Deferr	50,070,000	0	0	50,070,000	0	0	E244*	0	0	0	0	0	0	0	0	0	0	0	0
244	182.30	Investment in Exchange Power	-65,000	0	0	0	0	0	E245*	0	-65,000	-9,109	-2,365	-5,203	-4,062	-531	-68				
245	124.00	Colstrip Reallocation	-5,400,000	-793,025	-2,694,697	-1,912,278	0	0	E246*	0	-793,025	-338,530	-87,887	-193,365	-150,974	-19,732	-2,538				
246	254.00	Open	0	0	0	0	0	0	E247*	0	0	0	0	0	0	0	0	0	0	0	0
247	254.00	Open	0	0	0	0	0	0	E248*	0	0	0	0	0	0	0	0	0	0	0	0
248	O	Working Capital	40,710,000	4,698,707	31,734,478	4,276,815	0	0	E250*	0	4,698,707	2,005,802	520,732	1,145,695	894,528	116,910	15,040				
251		Total Other Rate Base Items	-377,825,000	-51,174,652	-323,062,594	-3,887,765	0	219,251			-51,174,652	-2,184,563	-5,671,402	-12,478,018	-9,742,499	-1,273,293	-163,804				
252		Total Rate Base	1,877,557,000	184,718,149	1,446,449,001	246,389,850	0	213+252			184,718,149	78,853,210	20,471,284	45,040,196	35,166,167	4,596,031	591,260				
253		Rate of Return	5.65%	-71.75%	-14.32%	-24.96%	0.00%	-720 / 264													
254																					
255																					

292	293	294	295	296 Acct	Func Description	Total	Energy	Demand	Customer	Revenue	source	Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	
296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315
316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335
336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355
356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375
376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395
396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415
416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435
436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455
456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475
476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495
496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515
516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535
536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555
556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575
576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595
596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615
616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635
636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655
656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675
676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695
696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715
716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735
736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755
756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775
776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795
796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815
816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835
836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855
856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875
876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895
896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915
916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935
936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955
956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975
976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995
996	997	998	999	1000															

292	293	294	295	296	297	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447
Func	Description	Total	Energy	Demand	Customer	Revenue	source	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48																																																																			
T	Miscellaneous Plant	52,000	0	52,000	0	0	E373*	0	0	0	0	0	0																																																																			
T	Total Transmission Maintananc	2,311,000	0	2,311,000	0	0	364-373	0	0	0	0	0	0																																																																			
T	Total Transmission Expns	23,579,000	12,070,000	11,509,000	0	0	363-374	5,152,489	1,337,651	2,943,052	2,297,856	300,318	38,635																																																																			
D	Distribution Expenses	3,308,000	0	2,353,412	954,588	0	E378*\V378AY378 when V4:AY4 = E.D.C.or R]	0	0	0	0	0	0																																																																			
D	Supervision & Engineering	0	0	0	0	0	E379*	0	0	0	0	0	0																																																																			
D	Lead Dispatching	0	0	565,000	0	0	E380*	0	0	0	0	0	0																																																																			
D	Station Expenses	565,000	0	565,000	0	0	E381*	0	0	0	0	0	0																																																																			
D	Overhead Line Expenses	3,264,000	0	3,264,000	0	0	E382*	0	0	0	0	0	0																																																																			
D	Underground Line Expenses	1,069,000	0	1,069,000	0	0	E383*	0	0	0	0	0	0																																																																			
D	Street Lighting & Signal Systems	7,000	0	7,000	0	0	E384*	0	0	0	0	0	0																																																																			
D	Meter Expenses	1,961,000	0	1,961,000	0	0	E385*	0	0	0	0	0	0																																																																			
D	Customer Installations Expenses	703,000	0	703,000	0	0	E386*	0	0	0	0	0	0																																																																			
D	Miscellaneous Expenses	6,293,000	0	4,477,032	1,815,968	0	E387*	0	0	0	0	0	0																																																																			
D	Rents	1,687,000	0	1,687,000	0	0	E388*	0	0	0	0	0	0																																																																			
D	Total Distribution Operation	18,857,000	0	13,415,443	5,441,557	0	377-387	0	0	0	0	0	0																																																																			
D	Supervision & Engineering	1,103,000	0	1,079,693	23,307	0	E389*\V389AY389 when V4:AY4 = E.D.C.or R]	0	0	0	0	0	0																																																																			
D	Structures	415,000	0	415,000	0	0	E390*	0	0	0	0	0	0																																																																			
D	Station Equipment	716,000	0	716,000	0	0	E391*	0	0	0	0	0	0																																																																			
D	Maintenance of energy storage eqt	0	0	0	0	0	E392*	0	0	0	0	0	0																																																																			
D	Overhead Lines	7,861,000	0	7,861,000	0	0	E393*	0	0	0	0	0	0																																																																			
D	Underground Lines	635,000	0	635,000	0	0	E394*	0	0	0	0	0	0																																																																			
D	Line Transformers	333,000	0	333,000	0	0	E395*	0	0	0	0	0	0																																																																			
D	Street Lighting & Signal Systems	175,000	0	175,000	0	0	E396*	0	0	0	0	0	0																																																																			
D	Meters	40,000	0	40,000	0	0	E397*	0	0	0	0	0	0																																																																			
D	Miscellaneous Plant	424,000	0	415,041	8,959	0	E398*	0	0	0	0	0	0																																																																			
D	Total Distribution Maintenance	11,702,000	0	11,454,734	247,266	0	389-398	0	0	0	0	0	0																																																																			
D	Total Distribution Expenses	30,559,000	0	24,870,178	5,688,822	0	389-399	0	0	0	0	0	0																																																																			
C	Customer Accounting Expenses	125,000	0	0	125,000	0	E403*\V403AY403 when V4:AY4 = E.D.C.or R]	0	0	0	0	0	0																																																																			
C	Meter Reading	2,684,000	0	0	2,684,000	0	E404*	0	0	0	0	0	0																																																																			
C	Customer Records & Collections	7,340,000	0	0	7,340,000	0	E405*	0	0	0	0	0	0																																																																			
C	Uncollectible Accounts	1,588,000	0	0	1,588,000	0	E406*	0	0	0	0	0	0																																																																			
C	Misc Customer Accounts Expense	199,000	0	0	199,000	0	E407*	0	0	0	0	0	0																																																																			
C	Total Customer Accounting Exp	11,936,000	0	0	10,345,000	1,588,000	402-407	0	0	0	0	0	0																																																																			
C	Customer Information Expenses	0	0	0	0	0	E411*\V411AY411 when V4:AY4 = E.D.C.or R]	0	0	0	0	0	0																																																																			
C	Supervision	583,000	0	0	583,000	0	E412*	0	0	0	0	0	0																																																																			
C	Customer Assistance Expenses	0	0	0	0	0	E413*	0	0	0	0	0	0																																																																			
C	Customer Assistance Expenses	863,000	0	0	863,000	0	E414*	0	0	0	0	0	0																																																																			
C	Advertising	185,000	0	0	185,000	0	E415*	0	0	0	0	0	0																																																																			
C	Misc Customer Service & Info Exp	1,631,000	0	0	1,631,000	0	410-415	0	0	0	0	0	0																																																																			
C	Total Customer Information Exp	1,631,000	0	0	1,631,000	0	410-415	0	0	0	0	0	0																																																																			
C	Sales Expenses	0	0	0	0	0	E419*\V419AY419 when V4:AY4 = E.D.C.or R]	0	0	0	0	0	0																																																																			
C	Supervision	0	0	0	0	0	E420*	0	0	0	0	0	0																																																																			
C	Demonstrating & Selling Expenses	0	0	0	0	0	E421*	0	0	0	0	0	0																																																																			
C	Advertising Expenses	0	0	0	0	0	E422*	0	0	0	0	0	0																																																																			
C	Misc Sales Expenses	0	0	0	0	0	418-422	0	0	0	0	0	0																																																																			
C	Total Sales Expenses	0	0	0	0	0	418-422	0	0	0	0	0	0																																																																			
O	Subtotal Expenses	262,088,000	171,318,943	71,513,235	17,867,822	1,588,000	Sum(345,375,400,408,416,423)	171,318,943	73,133,304	18,986,325	41,773,041	32,615,261	4,262,641																																																																			
O	Subtotal Expenses, excl Fuel/Uncollec	262,088,000	171,318,943	71,513,235	17,867,822	1,588,000	Sum(345,375,400,408,416,423)	171,318,943	73,133,304	18,986,325	41,773,041	32,615,261	4,262,641																																																																			
O	O&M Excluding Resource/Labor/A&G	21,391,656	3,141,504	10,874,819	7,575,332	0	E431*\V431AY431 when V4:AY4 = E.D.C.or R]	3,141,504	1,341,058	765,989	598,071	78,165	10,056																																																																			
P	Production Plant	472,105	154,980	317,126	0	0	E432*	154,980	66,158	17,176	37,789	29,505	3,856																																																																			
T	Transmission Plant	110,508	0	110,508	0	0	E433*	0	0	0	0	0	0																																																																			
D	Distribution Plant	974,982	0	804,851	170,131	0	E434*	0	0	0	0	0	0																																																																			
C	Avg Customers - All	748,749	0	748,749	0	0	E435*	0	0	0	0	0	0																																																																			
O	O&M Exp excl PPF/W/A&G	0	0	0	0	0	E436*	0	0	0	0	0	0																																																																			
O	Office Supplies & Expenses	2,692,750	395,448	1,343,730	953,571	0	E438*\V438AY438 when V4:AY4 = E.D.C.or R]	395,448	168,810	96,423	75,284	9,839	1,266																																																																			
P	4-Factor Common Cost Allocator	199,534	65,436	133,898	0	0	E439*	65,436	27,934	7,252	15,955	1,628	209																																																																			
T	Transmission Plant	4,262	0	4,262	0	0	E440*	0	0	0	0	0	0																																																																			
D	Distribution Plant	457,326	0	377,524	79,802	0	E441*	0	0	0	0	0	0																																																																			
C	Avg Customers - All	49,328	0	49,328	0	0	E442*	0	0	0	0	0	0																																																																			
O	O&M Exp excl PPF/W/A&G	0	0	0	0	0	E443*	0	0	0	0	0	0																																																																			
O	Admin Expenses Transferred - credit	-123,000	-18,063	-61,379	-43,557	0	E445*\V445AY445 when V4:AY4 = E.D.C.or R]	-18,063	-7,711	-2,002	-4,404	-3,439	-58																																																																			
P	4-Factor Common Cost Allocator	0	0	0	0	0	E446*	0	0	0	0	0	0																																																																			
T	Transmission Plant	0	0	0	0	0	E447*	0	0	0	0	0	0																																																																			

WA Elec

AVISTA UTILITIES -- UE-20 --- Base Case Classification Dollars

Table with 14 columns: 200-522 (line numbers), Func Description, Total, Energy, Demand, Customer, Revenue, source, Total, Sch 1-2, Sch 11-12, Sch 21-22, Sch 25, Sch 30-32, Sch 41-48. The table lists various utility functions such as 'Distribution Plant', 'Production Plant', and 'Customer Common Cost Allocator' across multiple schedules.







292	293	294	295	296 Acct	Func Description	Total	Energy	Demand	Customer	Revenue	source	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	
297	673	O	General Plant	0	0	0	0	0	0	0	E673*	0	0	0	0	0	0	0
674	407332	D	Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	E674*	0	0	0	0	0	0	0
675	407414	D	Regulatory Credit - Deferral - FISERVE	524,000	0	0	524,000	0	0	0	E675*	0	0	0	0	0	0	0
676	407436	D	Regulatory Credit - AMI	4,287,000	0	0	4,287,000	0	0	0	E676*	0	0	0	0	0	0	0
677			Total Regulatory Deferrals and	3,495,000	-556,857	-820,039	4,871,897	0	0	0	646877	-237,713	-61,713	-135,730	-106,013	-13,855	-1,782	
678				487,143,000	198,716,497	202,420,689	61,636,815	24,369,000	530*543*644*677			84,828,879	22,022,643	48,453,441	37,831,137	4,944,328	636,067	
680			Operating Exp before Income Tax Item	136,014,787	136,014,787	235,720,729	67,251,465	-507,353,000	718*282*680			58,062,527	15,073,762	33,164,758	25,894,146	3,384,227	435,367	
681			<b>Taxable Operating Income (Net Exp)</b>															
682				8,798,000	1,097,935	7,267,248	432,817	0	694888			-89,733	247,661	564,039	345,205	26,046	4,717	
683			<b>Total Operating Expenses</b>	495,941,000	199,814,432	209,687,936	62,069,632	24,369,000	680*689			84,739,147	22,270,304	49,017,480	38,176,342	4,970,374	640,785	
684			<b>Operating Revenues</b>															
685		R	Total Sale of Electricity (Retail)	-531,722,000	0	0	0	-531,722,000	E694*TV694*AY694 when V4:AY4 = E.D.C.or R]			0	0	0	0	0	0	0
686		P	Other Operating Revenues	-53,469,000	-53,469,000	0	0	0	E697*TV697*AY697 when V4:AY4 = E.D.C.or R]			-22,825,057	-5,925,672	-13,037,453	-10,179,291	-1,330,379	-171,148	
687	447	O	From Sale of Electricity (Wholesale)	0	0	0	0	0	E698*TV698*AY698 when V4:AY4 = E.D.C.or R]			0	0	0	0	0	0	
688	449	O	Provision for Rate Refund	0	0	0	0	0	E699*TV699*AY699 when V4:AY4 = E.D.C.or R]			0	0	0	0	0	0	
689	450	O	Forfeited discounts	0	0	0	0	0	E700*			0	0	0	0	0	0	
690	451	D	Miscellaneous Service Revenues	-214,000	0	-176,658	-37,342	0	E701*			0	0	0	0	0	0	
700	453	P	Sales of Water and Water Power	-226,000	-74,190	-151,810	0	0	E701*			-31,670	-8,222	-18,090	-14,124	-1,846	-237	
702	454	P	Rent From Electric Property	-35,000	-11,490	-23,510	0	0	E703*			-4,905	-1,273	-2,802	-2,187	-286	-37	
703		T	Transmission Plant	-51,000	0	-51,000	0	0	E704*			0	0	0	0	0	0	
704		T	Distribution Plant	-1,429,000	0	-1,179,645	-249,355	0	E705*			0	0	0	0	0	0	
705	455	D	Interdepartmental rents	0	0	0	0	0	E706*			0	0	0	0	0	0	
706	456	P	Other Electric Revenues	-3,132,000	-3,132,000	0	0	0	E708*			-1,337,000	-347,102	-763,682	-596,262	-77,928	-10,025	
707		T	Net Power Cost Component	-1,191,000	0	-983,175	-207,825	0	E709*			0	0	0	0	0	0	
708		D	Transmission Plant	-10,596,000	-10,596,000	0	0	0	E710*			0	0	0	0	0	0	
709		D	Distribution Plant	-7,000	-7,000	0	0	0	E712*			-4,523,262	-1,174,296	-2,583,644	-2,017,239	-263,642	-33,917	
710	456.1	T	Revenues from Transmission of Electricity	0	0	0	0	0	E713*			0	0	0	0	0	0	
711		D	Net Power Cost Component	0	0	-5,779	-1,221	0	E714*TV714*AY714 when V4:AY4 = E.D.C.or R]			0	0	0	0	0	0	
712		T	Regional Transmission Service Re	0	0	0	0	0	E715*TV715*AY715 when V4:AY4 = E.D.C.or R]			0	0	0	0	0	0	
713	457.1	T	Miscellaneous Revenues	-70,350,000	-67,282,679	-2,571,577	-495,744	0	696*715			-28,721,895	-7,456,565	-16,405,670	-12,809,104	-1,674,082	-215,364	
714	457.2	T	Total Other Operating Revenue	-602,072,000	-67,282,679	-2,571,577	-495,744	-531,722,000	694*716			-28,721,895	-7,456,565	-16,405,670	-12,809,104	-1,674,082	-215,364	
715			<b>Total Operating Revenues</b>															
716				-106,131,000	132,531,753	207,116,360	61,573,888	-507,353,000	691*718			56,017,252	14,813,759	32,611,810	25,367,238	3,296,292	425,421	
717			<b>Net Operating Income</b>															
718																		
719																		
720																		







Acct	Func Description	DEMAND						CUSTOMER						DB						
		C	D	CE	CF	CG	CH	CI	CJ	CK	CP	CQ	CR		CS	CT	CU	CV	CW	
		1	2	3	4	5	6	1	2	3	4	5	6							
		Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48
229	D Distribution Plant	-252,604	-138,117	-35,951	-57,895	-8,459	-1,845	-35,931	-6,389	-293	-22	-422	-10,339	-53,396	-6,389	-293	0	0	-422	-10,339
230	O General Plant	-21,957	-11,093	-2,674	-5,189	-537	-84	-12,963	-1,992	-113	-34	-147	-332	-15,582	-1,992	-113	0	0	-147	-332
231	190.00 Other Accumulated Deferred Incom																			
232	P Production Plant	2,721,836	1,302,045	296,131	650,128	50,001	2,718	0	0	0	0	0	0	0	0	0	0	0	0	0
233	T Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
234	D Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
235	O General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
236	182.00 Regulatory Asset - AFUDC																			
237	P Production Plant	654,295	312,995	71,186	156,283	12,020	653	0	0	0	0	0	0	0	0	0	0	0	0	0
238	T Transmission Plant	592,655	284,780	65,454	139,821	10,997	622	0	0	0	0	0	0	0	0	0	0	0	0	0
239	D Distribution Plant	1,061,607	580,459	151,090	243,312	36,551	7,755	151,006	26,850	1,232	93	1,773	43,449	224,404	26,850	1,232	93	1,773	43,449	
240	O General Plant	150,845	76,212	18,368	35,648	3,692	579	89,060	13,684	774	235	1,010	2,283	107,046	13,684	774	235	1,010	2,283	
241	182.00 Hydro Relicensing - Direct																			
242	101/108 Kettle Falls Disallowed Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
243	186/111 Colstrip Common AFUDC	53,066	25,385	5,774	12,675	975	53	40,646,887	7,912,004	721,541	74,743	714,825	0	50,070,000	7,912,004	721,541	74,743	714,825	0	
244	182.30 AMI Existing Meters/ERT's Deferr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
245	124.00 Investment in Exchange Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
246	P Colstrip Reallocation	-43,662	-20,887	-4,750	-6,750	-802	-44	0	0	0	0	0	0	0	0	0	0	0	0	0
247	254.00 Colstrip Regulatory Asset/Liabilit	-2,694,697	-1,361,456	-328,126	-636,814	-65,958	-10,339	-1,590,969	-244,458	-13,828	-4,195	-18,042	-40,787	-1,912,278	-244,458	-13,828	-4,195	-18,042	-40,787	
248	O Open	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
249	O Working Capital	31,734,478	16,186,539	3,949,688	7,420,220	3,250,686	123,982	3,097,655	523,028	25,880	4,235	35,915	590,103	4,276,815	523,028	25,880	4,235	35,915	590,103	
250																				
251																				
252																				
253																				
254																				
255																				
	Total Other Rate Base Items	-323,062,594	-165,038,544	-40,325,840	-75,544,486	-8,239,996	-1,291,087	655,516	1,248,743	397,999	15,934	259,651	-6,165,598	-3,587,755	655,516	1,248,743	397,999	15,934	259,651	-6,165,598
	<b>Total Rate Base</b>	1,446,449,001	738,933,000	180,473,453	338,018,660	146,183,437	6,051,158	183,055,756	31,963,838	2,042,875	270,365	2,439,505	26,617,510	246,389,850	183,055,756	31,963,838	2,042,875	270,365	2,439,505	26,617,510
	Rate of Return																			





DEMAND		CUSTOMER																
292	293	294	295	296	297	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	
292	293	294	295	296	297													
446	447	448	449	450	451													
446	447	448	449	450	451													
452	453	454	455	456	457													
452	453	454	455	456	457													
458	459	460	461	462	463													
458	459	460	461	462	463													
464	465	466	467	468	469													
464	465	466	467	468	469													
470	471	472	473	474	475													
470	471	472	473	474	475													
476	477	478	479	480	481													
476	477	478	479	480	481													
482	483	484	485	486	487													
482	483	484	485	486	487													
488	489	490	491	492	493													
488	489	490	491	492	493													
496	497	498	499	500	501													
496	497	498	499	500	501													
502	503	504	505	506	507													
502	503	504	505	506	507													
508	509	510	511	512	513													
508	509	510	511	512	513													
514	515	516	517	518	519													
514	515	516	517	518	519													







292 293 294 295 296 297	Acct	Func Description	DEMAND										Sch 41-48			
			Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	Sch 41-48	Sch 30-32	Sch 25		Sch 21-22	Sch 11-12	Sch 1-2
668	407319	O General Plant	32,320	16,329	3,936	7,638	3,502	7,911	124	22,936	19,082	2,932	166	50	61,720	489
669		P AFUDC Equity DFT Deferral	0	0	0	0	0	0	0	0	0	0	0	0	0	0
670		T Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
671		T Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
672		D Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
673		O General Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
674	407332	D Existing Meters Excess Deprec. Deferral	0	0	0	0	0	0	0	0	0	0	0	0	0	0
675	407414	D Regulatory Credit- Deferral - FISERVE	0	0	0	0	0	0	0	524,000	677,427	61,778	6,400	61,203	61,203	0
676	407436	D Regulatory Credit- AMI	0	0	0	0	0	0	0	4,287,000	684,901	62,153	6,466	6,466	61,720	7,839
678		Total Regulatory Deferrals and	-820,039	-378,857	-82,571	-198,062	-148,833	-12,129	412	4,882,018	4,048,819	684,901	62,153	6,466	61,720	7,839
679		Operating Exp before Income Tax Iter	202,420,689	101,694,451	24,318,797	48,189,627	22,607,423	4,859,861	750,529	61,646,936	49,848,354	8,091,995	489,771	217,964	608,338	2,380,393
680		Taxable Operating Income (Net Exp	235,720,729	118,629,127	28,436,010	55,980,993	26,101,839	5,689,523	883,237	67,261,605	54,054,500	8,825,375	537,713	224,462	664,919	2,944,515
681		Income Tax Items														
682		R Total Income Tax- State	0	0	0	0	0	0	0	0	0	0	0	0	0	0
683		R Total Income Tax- Federal	2,022,902	-234,067	607,757	1,178,296	399,443	58,033	13,439	120,478	-57,985	107,640	7,121	739	3,848	59,115
684		R Total Investment Tax Credit Amortiza	-262,672	30,393	-78,917	-153,000	-51,867	-7,536	-1,745	-15,644	7,529	-13,977	-925	-96	-500	-7,676
685		R Total Deferred Income Tax Expense	5,507,018	-637,209	1,654,519	3,207,717	1,087,418	157,986	36,586	327,983	-157,856	293,034	19,386	2,011	10,476	160,931
686		Total Income Taxes	7,267,248	-840,883	2,183,359	4,233,013	1,434,994	208,484	48,280	432,817	-208,312	386,897	25,583	2,654	13,825	212,370
687		Total Operating Expenses	209,687,936	100,853,588	26,502,156	52,422,640	24,042,417	5,068,346	798,809	62,079,753	49,640,043	8,478,692	515,354	220,618	622,163	2,582,763
688		Operating Revenues														
689		R Total Sale of Electricity (Retail)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
690		Other Operating Revenues														
691		P From Sale of Electricity (Wholesale)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
692		O Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	0
693		O Forfeited discounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
694		D Miscellaneous Service Revenues	-176,658	-96,592	-25,142	-40,489	-7,229	-5,916	-1,290	-37,342	-4,468	-205	-16	-295	-7,230	
695		P Sales of Water and Water Power	-151,810	-72,621	-16,517	-36,261	-23,471	-2,789	-152	0	0	0	0	0	0	
696		Rent From Electric Property	-23,510	-11,247	-2,568	-5,616	-3,635	-432	-23	0	0	0	0	0	0	
697		Production Plant	-51,000	-24,506	-5,633	-12,032	-7,829	-946	-53	0	0	0	0	0	0	
698		T Transmission Plant	-1,179,645	-644,999	-167,890	-270,365	-48,270	-39,504	-8,617	-249,355	-167,796	-29,835	-1,369	-104	-1,971	
699		D Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
700		D Interdepartmental rents	0	0	0	0	0	0	0	0	0	0	0	0	0	
701		Other Electric Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	
702		Net Power Cost Component	0	0	0	0	0	0	0	0	0	0	0	0	0	
703		T Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	
704		D Distribution Plant	-983,175	-537,575	-139,928	-225,336	-40,231	-32,925	-7,182	-207,825	-139,850	-24,866	-1,141	-86	-1,642	
705		Revenues from Transmission of EI	0	0	0	0	0	0	0	0	0	0	0	0	0	
706		Net Power Cost Component	0	0	0	0	0	0	0	0	0	0	0	0	0	
707		D Distribution Plant	-5,779	-3,160	-822	-1,324	-236	-194	-42	-1,221	-822	-146	-7	-1	-10	
708		T Regional Transmission Service R	0	0	0	0	0	0	0	0	0	0	0	0	0	
709		D Miscellaneous Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	
710		Total Other Operating Revenue	-2,571,577	-1,390,700	-358,489	-591,422	-130,901	-82,705	-17,360	-495,744	-333,597	-59,316	-2,721	-206	-3,918	
711		Total Operating Revenues	-2,571,577	-1,390,700	-358,489	-591,422	-130,901	-82,705	-17,360	-495,744	-333,597	-59,316	-2,721	-206	-3,918	
712		Net Operating Income	207,116,360	99,462,869	26,143,667	51,831,218	23,911,516	4,985,641	761,449	61,584,009	49,306,446	8,419,376	512,633	220,412	618,245	
713																
714																
715																
716																
717																
718																
719																
720																

Description	Proforma Labor Totals	1	2	3	4	5	6
		Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48
<b>Operation &amp; Maintenance Expenses</b>							
<b>Production Expenses</b>							
Steam Supervision & Engineering	157,697	72,772	17,262	37,925	26,233	3,234	271
Fuel Handling Expenses	598,623	276,246	65,527	143,963	99,580	12,276	1,031
Net Power Cost Component	0	0	0	0	0	0	0
Steam Steam Expenses	367,162	169,434	40,191	88,299	61,077	7,530	632
Steam From Other Sources	0	0	0	0	0	0	0
Steam Steam Transferred-CR	0	0	0	0	0	0	0
Steam Electric Expenses	393,270	181,482	43,049	94,577	65,420	8,065	677
Steam Miscellaneous Power Exp.	184,187	84,996	20,162	44,295	30,639	3,777	317
Steam Rents	0	0	0	0	0	0	0
Steam Operation supplies and expenses (r	0	0	0	0	0	0	0
Steam Supervision & Engineering	59,236	27,336	6,484	14,246	9,854	1,215	102
Steam Structures	13,954	6,439	1,527	3,356	2,321	286	24
Steam Boiler Plant	563,973	260,256	61,734	135,630	93,816	11,566	971
Steam Electric Plant	191,135	88,203	20,922	45,966	31,795	3,920	329
Steam Miscellaneous Plant	57,736	26,643	6,320	13,885	9,604	1,184	99
Hydro Supervision & Engineering	1,083,343	499,929	118,586	260,533	180,213	22,217	1,865
Hydro Water For Power	9,269	4,278	1,015	2,229	1,542	190	16
Hydro Hydraulic Expenses	354,398	163,543	38,794	85,229	58,954	7,268	610
Hydro Electric Expenses	3,562,160	1,643,825	389,926	856,663	592,562	73,052	6,132
Hydro Miscellaneous Power Exp.	113,266	52,269	12,399	27,239	18,842	2,323	195
Hydro Rents	150	69	16	36	25	3	0
Hydro Supervision & Engineering	355,245	163,934	38,886	85,433	59,095	7,285	612
Hydro Structures	145,129	66,972	15,886	34,902	24,142	2,976	250
Hydro Reservoirs, Dams & Waterways	377,919	174,398	41,368	90,886	62,867	7,750	651
Hydro Electric Plant	1,296,177	598,145	141,884	311,717	215,618	26,582	2,231
Hydro Miscellaneous Plant	361,644	166,887	39,587	86,972	60,159	7,416	623
Other Supervision & Engineering	79,659	36,760	8,720	19,157	13,251	1,634	137
Other Fuel	0	0	0	0	0	0	0
Other Generation Expenses	248,398	114,628	27,190	59,737	41,321	5,094	428
Other Operation of energy storage equipm	0	0	0	0	0	0	0
Other Miscellaneous Power Exp.	152,741	70,485	16,720	36,733	25,408	3,132	263
Other Rents	0	0	0	0	0	0	0
Other Supervision & Engineering	245,308	113,202	26,852	58,994	40,807	5,031	422
Other Structures	5,812	2,682	636	1,398	967	119	10
Other Generating & Electric Plant	340,502	157,131	37,272	81,887	56,642	6,983	586
Other Maintenance of energy storage equi	0	0	0	0	0	0	0
Other Miscellaneous Plant	84,820	39,142	9,285	20,398	14,110	1,739	146
Purchased Power	0	0	0	0	0	0	0
Power purchased for storage operations	0	0	0	0	0	0	0
Total System Control & Load Dispatching	186,876	86,237	20,456	44,942	31,087	3,832	322
Total Other Expenses	0	0	0	0	0	0	0
Other Account 557 Expenses	2,883,329	1,330,565	315,619	693,411	479,639	59,130	4,964
Net Power Cost Component	0	0	0	0	0	0	0
Open	0	0	0	0	0	0	0
<b>Total Production Expenses</b>	<b>14,473,118</b>	<b>6,678,888</b>	<b>1,584,277</b>	<b>3,480,637</b>	<b>2,407,591</b>	<b>296,810</b>	<b>24,915</b>
<b>Transmission Expenses</b>							
Supervision & Engineering	934,119	448,859	103,166	220,379	143,402	17,333	980
Load dispatch—reliability	3,239	1,556	358	764	497	60	3
Load dispatch—monitor and operate trans	35,898	17,250	3,965	8,469	5,511	666	38
Load dispatch—transmission service and s	453,529	217,928	50,089	106,998	69,624	8,416	476
Scheduling, system control and dispatch s	606,258	291,317	66,956	143,030	93,070	11,250	636
Reliability planning and standards develop	396,644	190,594	43,806	93,577	60,891	7,360	416
Transmission service studies	0	0	0	0	0	0	0
Generation interconnection studies	0	0	0	0	0	0	0
Reliability planning and standards develop	0	0	0	0	0	0	0
Station Expenses	156,548	75,224	17,289	36,933	24,033	2,905	164
Overhead Line Expenses	31,663	15,215	3,497	7,470	4,861	588	33
Underground Line Expenses	0	0	0	0	0	0	0
Transmission of Electricity By Others	0	0	0	0	0	0	0
Miscellaneous Expenses	677,694	325,643	74,846	159,883	104,037	12,575	711
Rents	10,684	5,134	1,180	2,521	1,640	198	11
<b>Total Transmission Operation</b>	<b>3,306,277</b>	<b>1,588,718</b>	<b>365,152</b>	<b>780,024</b>	<b>507,565</b>	<b>61,350</b>	<b>3,468</b>
Supervision & Engineering	251,426	120,814	27,768	59,317	38,598	4,665	264
Structures	228,874	109,978	25,277	53,997	35,136	4,247	240
Maintenance of computer hardware	0	0	0	0	0	0	0
Maintenance of computer software	0	0	0	0	0	0	0
Maintenance of communication equipment	0	0	0	0	0	0	0
Maintenance of miscellaneous regional tra	0	0	0	0	0	0	0
Station Equipment	302,781	145,491	33,440	71,433	46,482	5,618	318
Overhead Lines	17,985	8,642	1,986	4,243	2,761	334	19
Underground Lines	0	0	0	0	0	0	0
Miscellaneous Plant	9,337	4,487	1,031	2,203	1,433	173	10
<b>Total Transmission Maintenance</b>	<b>810,404</b>	<b>389,412</b>	<b>89,503</b>	<b>191,192</b>	<b>124,410</b>	<b>15,038</b>	<b>850</b>
<b>Total Transmission Expenses</b>	<b>4,116,681</b>	<b>1,978,130</b>	<b>454,655</b>	<b>971,216</b>	<b>631,975</b>	<b>76,388</b>	<b>4,317</b>

Description	Proforma Labor Totals	1	2	3	4	5	6	
		Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	
<b>Distribution Expenses</b>								
Supervision & Engineering	2,009,246	1,142,832	278,011	382,071	68,016	58,315	80,001	
Load Dispatching	0	0	0	0	0	0	0	
Station Expenses	255,697	145,437	35,380	48,622	8,656	7,421	10,181	
Overhead Line Expenses	740,701	421,301	102,488	140,849	25,074	21,498	29,492	
Underground Line Expenses	385,271	219,137	53,308	73,262	13,042	11,182	15,340	
Street Lighting & Signal Systems	4,686	2,665	648	891	159	136	187	
Meter Expenses	1,087,442	618,522	150,465	206,784	36,812	31,561	43,298	
Customer Installations Expenses	371,605	211,364	51,417	70,663	12,579	10,785	14,796	
Miscellaneous Expenses	3,176,623	1,806,820	439,536	604,055	107,533	92,197	126,482	
Rents	18,763	10,672	2,596	3,568	635	545	747	
<b>Total Distribution Operation</b>	<b>8,050,033</b>	<b>4,578,749</b>	<b>1,113,851</b>	<b>1,530,765</b>	<b>272,506</b>	<b>233,640</b>	<b>320,523</b>	
Supervision & Engineering	478,052	271,910	66,146	90,905	16,183	13,875	19,034	
Structures	162,588	92,478	22,497	30,917	5,504	4,719	6,474	
Station Equipment	361,614	205,681	50,035	68,763	12,241	10,495	14,398	
Maintenance of energy storage equipment	0	0	0	0	0	0	0	
Overhead Lines	1,324,744	753,496	183,299	251,908	44,845	38,449	52,746	
Underground Lines	382,728	217,691	52,957	72,778	12,956	11,108	15,239	
Line Transformers	199,957	113,733	27,667	38,023	6,769	5,803	7,962	
Street Lighting & Signal Systems	87,579	49,814	12,118	16,654	2,965	2,542	3,487	
Meters	23,449	13,337	3,245	4,459	794	681	934	
Miscellaneous Plant	194,129	110,418	26,861	36,915	6,572	5,634	7,729	
<b>Total Distribution Maintenance</b>	<b>3,214,841</b>	<b>1,828,557</b>	<b>444,824</b>	<b>611,322</b>	<b>108,827</b>	<b>93,306</b>	<b>128,003</b>	
<b>Total Distribution Expenses</b>	<b>11,264,874</b>	<b>6,407,306</b>	<b>1,558,675</b>	<b>2,142,087</b>	<b>381,333</b>	<b>326,946</b>	<b>448,526</b>	
<b>Customer Accounting Expenses</b>								
Supervision	78,355	65,843	10,174	486	1,052	700	99	
Meter Reading	1,493,049	1,254,625	193,868	9,266	20,049	13,346	1,894	
Customer Records & Collections	3,371,264	2,832,910	437,749	20,923	45,270	30,134	4,278	
Uncollectible Accounts	0	0	0	0	0	0	0	
Misc Customer Accounts Expenses	67,421	56,654	8,754	418	905	603	86	
<b>Total Customer Accounting Expenses</b>	<b>5,010,089</b>	<b>4,210,033</b>	<b>650,546</b>	<b>31,094</b>	<b>67,277</b>	<b>44,783</b>	<b>6,357</b>	
<b>Customer Information Expenses</b>								
Supervision	0	0	0	0	0	0	0	
Customer Assistance Expenses	243,326	207,668	31,061	1,819	22	2,338	419	
Customer Assistance Expenses	0	0	0	0	0	0	0	
Advertising	131,551	112,273	16,793	983	12	1,264	226	
Misc Customer Service & Info Exp	29,252	24,966	3,734	219	3	281	50	
<b>Total Customer Information Expenses</b>	<b>404,130</b>	<b>344,907</b>	<b>51,588</b>	<b>3,021</b>	<b>36</b>	<b>3,883</b>	<b>696</b>	
<b>Sales Expenses</b>								
Supervision	0	0	0	0	0	0	0	
Demonstrating & Selling Expenses	0	0	0	0	0	0	0	
Advertising Expenses	0	0	0	0	0	0	0	
Misc Sales Expenses	0	0	0	0	0	0	0	
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Subtotal Expenses	35,268,893	35,268,893	19,619,264	4,299,740	6,628,055	3,488,212	748,811	484,812
O&M Labor excl A&G (S22)	35,268,893	35,268,893	19,619,264	4,299,740	6,628,055	3,488,212	748,811	484,812
PTD Labor (S21)	29,854,674	29,854,674	15,064,324	3,597,607	6,593,940	3,420,899	700,145	477,759
<b>Administrative &amp; General Expenses</b>								
<b>Admin &amp; General Salaries</b>								
4-Factor Common Cost Allocator	13,380,866	6,875,152	1,641,779	2,901,646	1,390,977	320,353	250,958	
Production Plant	295,310	151,732	36,233	64,038	30,698	7,070	5,539	
Transmission Plant	69,125	35,517	8,481	14,990	7,186	1,655	1,296	
Distribution Plant	609,869	313,353	74,828	132,250	63,398	14,601	11,438	
Avg Customers - All	468,356	240,644	57,465	101,563	48,687	11,213	8,784	
O&M Exp excl PP/F/W/A&G	0	0	0	0	0	0	0	
<b>Office Supplies &amp; Expenses</b>								
4-Factor Common Cost Allocator	218,829	112,436	26,850	47,453	22,748	5,239	4,104	
Production Plant	16,199	8,323	1,988	3,513	1,684	388	304	
Transmission Plant	346	178	42	75	36	8	6	
Distribution Plant	37,165	19,096	4,560	8,059	3,863	890	697	
Avg Customers - All	4,009	2,060	492	869	417	96	75	
O&M Exp excl PP/F/W/A&G	0	0	0	0	0	0	0	
<b>Admin Expenses Transferred - credit</b>								
4-Factor Common Cost Allocator	0	0	0	0	0	0	0	
Production Plant	0	0	0	0	0	0	0	
Transmission Plant	0	0	0	0	0	0	0	
Distribution Plant	0	0	0	0	0	0	0	
Avg Customers - All	0	0	0	0	0	0	0	
O&M Exp excl PP/F/W/A&G	0	0	0	0	0	0	0	
<b>Outside Services Employed</b>								
4-Factor Common Cost Allocator	27,812	14,290	3,412	6,031	2,891	666	522	
Production Plant	400	205	49	87	42	10	7	

Description	Proforma Labor Totals	1	2	3	4	5	6	
		Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	
Transmission Plant	1	1	0	0	0	0	0	
Distribution Plant	247	127	30	54	26	6	5	
Avg Customers - All	3	2	0	1	0	0	0	
O&M Exp excl PP/F/W/A&G	0	0	0	0	0	0	0	
Property Insurance Premium		0	0	0	0	0	0	
4-Factor Common Cost Allocator	0	0	0	0	0	0	0	
Production Plant	0	0	0	0	0	0	0	
Transmission Plant	0	0	0	0	0	0	0	
Distribution Plant	0	0	0	0	0	0	0	
Avg Customers - All	0	0	0	0	0	0	0	
General Plant	0	0	0	0	0	0	0	
Injuries & Damages		0	0	0	0	0	0	
4-Factor Common Cost Allocator	0	0	0	0	0	0	0	
Production Plant	0	0	0	0	0	0	0	
Transmission Plant	0	0	0	0	0	0	0	
Distribution Plant	0	0	0	0	0	0	0	
Avg Customers - All	0	0	0	0	0	0	0	
Labor O&M excl A&G	0	0	0	0	0	0	0	
Employee Pension & Benefits		0	0	0	0	0	0	
4-Factor Common Cost Allocator	0	0	0	0	0	0	0	
Production Plant	13,248	6,807	1,625	2,873	1,377	317	248	
Transmission Plant	476	245	58	103	49	11	9	
Distribution Plant	67,969	34,923	8,340	14,739	7,066	1,627	1,275	
Avg Customers - All	4,183	2,149	513	907	435	100	78	
Labor O&M excl A&G	180,986	92,991	22,206	39,247	18,814	4,333	3,394	
Franchise Requirements		0	0	0	0	0	0	
4-Factor Common Cost Allocator	0	0	0	0	0	0	0	
Production Plant	0	0	0	0	0	0	0	
Transmission Plant	0	0	0	0	0	0	0	
Distribution Plant	0	0	0	0	0	0	0	
Avg Customers - All	0	0	0	0	0	0	0	
Retail Sales Revenue	0	0	0	0	0	0	0	
Regulatory Commission Expenses		0	0	0	0	0	0	
4-Factor Common Cost Allocator	344,615	177,065	42,283	74,730	35,824	8,250	6,463	
Production Plant	0	0	0	0	0	0	0	
O&M Exp excl PP/F/W/A&G	0	0	0	0	0	0	0	
Retail Sales Revenue	266,370	136,862	32,683	57,762	27,690	6,377	4,996	
FERC Fees	417,788	214,661	51,261	90,597	43,430	10,002	7,836	
O&M Exp excl PP/F/W/A&G	0	0	0	0	0	0	0	
Duplicate charges - credit		0	0	0	0	0	0	
4-Factor Common Cost Allocator	0	0	0	0	0	0	0	
Production Plant	0	0	0	0	0	0	0	
Transmission Plant	0	0	0	0	0	0	0	
Distribution Plant	0	0	0	0	0	0	0	
Avg Customers-All	0	0	0	0	0	0	0	
O&M Exp excl PP/F/W/A&G	0	0	0	0	0	0	0	
General advertising expenses		0	0	0	0	0	0	
4-Factor Common Cost Allocator	0	0	0	0	0	0	0	
Production Plant	0	0	0	0	0	0	0	
Transmission Plant	0	0	0	0	0	0	0	
Distribution Plant	0	0	0	0	0	0	0	
Avg Customers-All	0	0	0	0	0	0	0	
O&M Exp excl PP/F/W/A&G	0	0	0	0	0	0	0	
Miscellaneous general expenses		0	0	0	0	0	0	
4-Factor Common Cost Allocator	205,289	105,479	25,188	44,517	21,340	4,915	3,850	
Production Plant	6,539	3,360	802	1,418	680	157	123	
Transmission Plant	3,411	1,753	419	740	355	82	64	
Distribution Plant	60,216	30,939	7,388	13,058	6,260	1,442	1,129	
Avg Customers-All	10,298	5,291	1,264	2,233	1,071	247	193	
O&M Exp excl PP/F/W/A&G	0	0	0	0	0	0	0	
Rents		0	0	0	0	0	0	
4-Factor Common Cost Allocator	8	4	1	2	1	0	0	
Production Plant	0	0	0	0	0	0	0	
Transmission Plant	0	0	0	0	0	0	0	
Distribution Plant	0	0	0	0	0	0	0	
Avg Customers - All	0	0	0	0	0	0	0	
O&M Exp excl PP/F/W/A&G	0	0	0	0	0	0	0	
Maintenance of General Plant		0	0	0	0	0	0	
4-Factor Common Cost Allocator	1,247,530	640,987	153,067	270,527	129,684	29,867	23,397	
Production Plant	1,249	642	153	271	130	30	23	
Transmission Plant	40,953	21,042	5,025	8,881	4,257	980	768	
Distribution Plant	30,417	15,629	3,732	6,596	3,162	728	570	
Avg Customers - All	60	31	7	13	6	1	1	
General Plant	0	0	0	0	0	0	0	
Total Administrative & General Expenses	18,030,144	9,263,973	2,212,227	3,909,844	1,874,282	431,662	338,155	
Total Operating & Maintenance Expenses	53,299,037	53,299,037	28,883,236	6,511,967	10,537,899	5,362,494	1,180,473	822,967







Description	ENERGY Customer E01		ENERGY Generator E02		DEMAND Net 12 CP D01		DEMAND Rel Dist S DA D02		DEMAND Sch Z1 DA D03		DEMAND Sch Z2 DA D04		DEMAND NCP-Prim D05		DEMAND NCP-Sec D06		DEMAND DA Street D07		DEMAND Relative T D08		DEMAND Avg Customer D09		DEMAND WI Customer D10		DEMAND DA Resident D11		DEMAND Retail Sales F		source				
	12 CP	Net 12 CP	Generator	Rel Dist S	Sch Z1	Sch Z2	DA	NCP-Prim	NCP-Sec	DA Street	Relative T	Avg Customer	WI Customer	DA Resident	Retail Sales	F	as Labor Exp	for ASG	PCS	UE-20	406,7480	297,6480	0,3650										
4-Elec Cost Allocation	0.121	0.234	0.278	0.428	0.428	0.428	0.428	0.272	0.079	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015				
Production Plant	0.121	0.234	0.278	0.428	0.428	0.428	0.428	0.272	0.079	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015				
Transmission Plant	0.121	0.234	0.278	0.428	0.428	0.428	0.428	0.272	0.079	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015			
Distribution Plant	0.121	0.234	0.278	0.428	0.428	0.428	0.428	0.272	0.079	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015		
Big Customers - All	0.121	0.234	0.278	0.428	0.428	0.428	0.428	0.272	0.079	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015		
General Expenses	0.121	0.234	0.278	0.428	0.428	0.428	0.428	0.272	0.079	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015	0.015		
Total Administrative & General Expenses	18,030,144																																
Total Operating & Maintenance Expenses	53,289,037																																

















		Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48	
		E 1	F 2	G 3	H 4	I 5	J 6	
1306	<b>Allocation Factor</b>							<b>Source / Description</b>
1370	Wt. Customers-Meters	100.00%	15.80%	1.44%	0.15%	1.43%	0.00%	
1371	DA Street and Area Lights	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%	
1372	DA Handbilled	100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	
1373	DA Residential	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1374	Wt. Customers-Meter Reading	100.00%	12.79%	0.75%	0.01%	0.96%	0.00%	
1375	Open	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1376	Open	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1377	Retail Sales Revenue	100.00%	14.63%	25.06%	13.02%	2.30%	1.25%	
1378	Open	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1379	Open	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1380	Open	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1381	Open	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1382	Open	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1383	Open	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1384	Open	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1385	Open	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1386	Open	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
1387								
1388	kWh Consumption		621,898	1,369,570	1,085,902	139,623	17,962	Input from Proforma Revenue Study
1389	Non Renewable System Coincident Peak 12A	438,231	99,669	218,814	141,634	16,829	915	Linked from Demand Study Summary
1390	System Coincident Peak 12A	450,043	103,438	220,961	143,780	17,379	982	Linked from Demand Study Summary
1391	# of Annual Bills	2,619,517	391,801	22,941	276	29,492	5,283	Input from Proforma Revenue Study
1392	# of Annual Bills (Average)	218,293	32,650	1,912	23	2,458	440	
1393	Dist Sys Relative Summer Winter Peak Avg - Secondary	52	11	21	14	2	0	Linked from Demand Study Summary
1394	Distribution System Non-coincident Peak 12A - Primary	480,103	116,947	242,350	153,769	29,007	4,420	Linked from Demand Study Summary
1395	Distribution System Non-coincident Peak 12A - Secondary	480,103	116,947	223,007	0	29,007	4,420	Linked from Demand Study Summary
1396	Distribution Line Transformer Wtd Current Cost	\$ 569,77	\$ 1,302,86	\$ 10,691,35	\$ -	\$ 3,980,19	\$ -	Linked from Line Transformer Cost
1397	Retail Sales Revenue	\$ 232,554,000	\$ 77,796,000	\$ 133,266,000	\$ 69,248,000	\$ 12,229,000	\$ 6,629,000	Input from Proforma Revenue Study
1398	<b>Customer Weightings</b>							
1399	All Customers	1	1	1	1	1	1	
1400	Secondary Customers	1	1	1	0	1	0	
1401	Wt Customers-Services	\$ 287.55	\$ 325.44	\$ 108.30	\$ -	\$ 224.40	\$ -	Linked from Average Service Cost
1402	Wt Customers-Meters	\$ 157.95	\$ 205.56	\$ 320.15	\$ 2,756.61	\$ 246.72	\$ -	Linked from Average Meter Cost
1403	Wt Customers-Meter Read	1	1	1	1	1	0	Exclude Street and Area Lights
1404	DA Street & Area Lights	0	0	0	0	0	1	
1405	DA Handbilled	0	0	0	1	0	0	
1406	DA Residential	1	0	0	0	0	0	
1407	<b>Loss Factors</b>	1,056	1,056	1,055	1,039	1,056	1,056	Input from Demand Study
1408	Secondary	100%	100%	92.34%	8.58%	100%	100%	
1409	Primary			7.66%	51.28%			
1410	Transmissic				40.14%			

Allocation Percentages		C									
A	B										
1306		E	F	G	H	I	J				
		Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48				
	Abbrev	Total									
1307	<b>Allocation Factor</b>										
1426	<b>Allocated Dollars - Rate Base</b>										
1427	Customer Level Consumption	0	0	0	0	0	0				
1428	Generation Level Consumption	184,718,149	20,471,284	45,040,196	35,166,167	4,596,031	591,260				
1429	Open	0	0	0	0	0	0				
1430	Open	0	0	0	0	0	0				
1431	Open	0	0	0	0	0	0				
1432	12 CP Net of Renew	358,343,812	38,987,191	85,592,728	55,402,275	6,582,886	357,813				
1433	12 CP	409,707,950	45,248,971	96,659,166	62,896,579	7,602,425	429,692				
1434	Rel Dist Summer Winter Avg	82,822,501	10,572,155	20,592,172	1,828,100	24,437					
1435	DA Sch 25	27,732,848	0	0	27,732,848	0	0				
1436	DA Sch 25I	0	0	0	0	0	0				
1437	NCP-Primary w/o DA	417,520,174	55,942,165	115,928,937	13,875,571	2,114,418					
1438	NCP-Secondary w/o DA	25,532,687	3,498,572	6,671,447	867,765	132,234					
1439	DA Street and Area Lights	2,988,203	0	0	0	0	2,988,203				
1440	Relative Transformer Cost	120,787,809	26,108,999	12,335,065	6,003,924	0	0				
1441	Estimated Annual Billing Demand	0	0	0	0	0	0				
1442	Distribution NCP-All	1,013,019	115,401	239,145	151,735	28,623	4,362				
1443	Open	0	0	0	0	0	0				
1444	Open	0	0	0	0	0	0				
1445	Open	0	0	0	0	0	0				
1446	Avg Customers-All	61,999,989	7,914,371	463,408	5,575	595,738	106,716				
1447	Avg Customers-Secondary	0	0	0	0	0	0				
1448	Wt Customers-Services	59,728,754	8,558,585	166,766	0	444,214	0				
1449	Wt. Customers-Meters	98,031,863	15,490,882	1,412,702	146,340	1,399,553	0				
1450	DA Street and Area Lights	26,510,794	0	0	0	0	26,510,794				
1451	DA Handbilled	118,450	0	0	118,450	0	0				
1452	DA Residential	0	0	0	0	0	0				
1453	Wt Customers-Meter Reading	0	0	0	0	0	0				
1454	Open	0	0	0	0	0	0				
1455	Open	0	0	0	0	0	0				
1456	Retail Sales Revenue	0	0	0	0	0	0				
1457	Open	0	0	0	0	0	0				
1458	Open	0	0	0	0	0	0				
1459	Open	0	0	0	0	0	0				
1460	Open	0	0	0	0	0	0				
1461	Open	0	0	0	0	0	0				
1462	Open	0	0	0	0	0	0				
1463	Open	0	0	0	0	0	0				
1464	Open	0	0	0	0	0	0				
1465	Open	0	0	0	0	0	0				
1466											
1467	<b>Total</b>	<b>1,877,557,000</b>	<b>1,000,841,966</b>	<b>385,101,731</b>	<b>181,619,969</b>	<b>43,824,830</b>	<b>33,259,928</b>				
1468											

Allocation Percentages		C		D		E		F		G		H		I		J	
A	B																
1306																	
1307	Allocation Factor	Abbrev	Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48								
1469	Allocated Dollars - Pre-tax Operating Expenses																
1470	Customer Level Consumption	E01	0	0	0	0	0	0	0								
1471	Generation Level Consumption	E02	198,716,497	84,828,879	22,022,643	48,453,441	37,831,137	4,944,328	636,067								
1472	Open	E03	0	0	0	0	0	0	0								
1473	Open	E04	0	0	0	0	0	0	0								
1474	Open	E05	0	0	0	0	0	0	0								
1475	12 CP Net of Renew	D01	80,311,934	38,418,818	8,737,800	19,183,023	12,416,745	1,475,355	80,193								
1476	12 CP	D02	40,405,047	19,415,261	4,462,415	9,532,444	6,202,807	749,745	42,376								
1477	Rel Dist Summer Winter Avg	D03	8,885,897	5,343,569	1,134,270	2,209,302	0	196,134	2,622								
1478	DA Sch 25	D04	3,416,321	0	0	0	3,416,321	0	0								
1479	DA Sch 25I	D05	0	0	0	0	0	0	0								
1480	NCP-Primary w/o DA	D06	52,119,730	28,668,721	6,983,352	14,471,600	0	1,732,110	263,946								
1481	NCP-Secondary w/o DA	D07	3,459,778	1,946,197	474,070	904,007	0	117,586	17,918								
1482	DA Street and Area Lights	D08	327,045	0	0	0	0	0	327,045								
1483	Relative Transformer Cost	D09	9,679,139	6,117,370	2,092,203	988,451	0	481,115	0								
1484	Estimated Annual Billing Demand	D10	0	0	0	0	0	0	0								
1485	Distribution NCP-All	D11	3,815,798	1,784,515	434,686	900,800	571,550	107,817	16,430								
1486	Open	D12	0	0	0	0	0	0	0								
1487	Open	D13	0	0	0	0	0	0	0								
1488	Open	D14	0	0	0	0	0	0	0								
1489	Avg Customers-All	C01	33,270,796	28,395,117	4,247,056	248,677	2,992	319,688	57,267								
1490	Avg Customers-Secondary	C02	0	0	0	0	0	0	0								
1491	Wt Customers-Services	C03	10,661,099	9,024,406	1,527,638	29,766	0	79,289	0								
1492	Wt. Customers-Meters	C04	14,664,713	11,904,832	2,317,301	211,328	21,891	209,361	0								
1493	DA Street and Area Lights	C05	2,323,126	0	0	0	0	0	2,323,126								
1494	DA Handbilled	C06	193,081	0	0	0	193,081	0	0								
1495	DA Residential	C07	524,000	524,000	0	0	0	0	0								
1496	Wt Customers-Meter Reading	C08	0	0	0	0	0	0	0								
1497	Open	C09	0	0	0	0	0	0	0								
1498	Open	C10	0	0	0	0	0	0	0								
1499	Retail Sales Revenue	R01	24,369,000	10,658,029	3,565,417	6,107,626	3,173,659	560,459	303,809								
1500	Open	R02	0	0	0	0	0	0	0								
1501	Open	R03	0	0	0	0	0	0	0								
1502	Open	R04	0	0	0	0	0	0	0								
1503	Open	R05	0	0	0	0	0	0	0								
1504	Open	R06	0	0	0	0	0	0	0								
1505	Open	R07	0	0	0	0	0	0	0								
1506	Open	R08	0	0	0	0	0	0	0								
1507	Open	R09	0	0	0	0	0	0	0								
1508	Open	R10	0	0	0	0	0	0	0								
1509																	
1510	Total		487,143,000	247,029,714	57,998,853	103,240,465	63,830,183	10,972,987	4,070,799								

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
2	Production Function Factor Table (factor)																	
3	Class																	
4		Factor Name	P01	P02														
5	D01	Total Factor	100	100														
6	D02	Gen Coincident Peak 12A	67.17	0.671726658														
7	xxx	Generation Level Consumption	32.83	0.328273342	100													
8	xxx	Open	0	0	0													
9	xxx	Open	0	0	0													
10	Transmission Function Factor Table (factor)																	
11	Class																	
12		Factor Name	T01	T02														
13	D02	Total Factor	100	100														
14	E02	Tran Coincident Peak 12A	100	0														
15	xxx	Generation Level Consumption	0	0	100													
16	xxx	Open	0	0	0													
17	Distribution Function Factor Table (factor)																	
18	Class																	
19		Factor Name	X01	X02	X03	X04	X05	X06	X07	X08	X08	X08	X08	X08	X08	X08	X08	X08
20	D03	Total Factor	100	26.775	100.807	100	100	100	100	100	100	100	100	100	100	100	100	100
21	D04	Rel Dist Summer Winter Avg	0	24.734	94.886	0	0	0	0	0	0	0	0	0	0	0	0	0
22	D05	DA Sch 25	0	2.041	5.921	0	0	0	0	0	0	0	0	0	0	0	0	0
23	D06	DA Sch 251	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	D07	NCP-Primary	100	0	0	100	1	93.20	0.932	0.9453	0.52	0.0103	0.7272	72.72	0.7272	75.33	0.7533	0.7533
25	D08	NCP-Secondary	0	0	0	0	0	0	0	0.98	0.0098	0.0098	0.2274	22.74	0.2274	19.61	0.1961	0.1961
26	D09	DA Street and Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	C03	Relative Transformer Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	C04	Wt Customers-Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	C05	Wt Customers-Meters	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	C05	DA Street and Area Lights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Customer Accounting Function Factor Table (afactor)																	
32	Class																	
33		Factor Name	K01	K02	K03	K04												
34	C01	Total Factor	100	100	100	0												
35	C03	Avg Customers-All	100	0	99.96	0												
36	C06	Wt Customers-Meter Reading	0	95.02	0	0												
37	xxx	DA Handbilled	0	4.98	0.04	0												
38	xxx	Open	0	0	0	0												

	C	D	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF
2	Production Function Factor Table (factor)													
3	Class													
4		Factor Name												
5	D01	Total Factor												
6	E02	Gen Coincident Peak 12A												
7	xxx	Generation Level Consumption												
8	xxx	Open												
9	xxx	Open												
10	Transmission Function Factor Table (factor)													
11	Class													
12		Factor Name												
13	D02	Total Factor												
14	E02	Tran Coincident Peak 12A												
15	xxx	Generation Level Consumption												
16	xxx	Open												
17	Distribution Function Factor Table (factor)													
18	Class													
19		Factor Name												
20	D03	Total Factor	100	X09	100	X10	100	X11	100	X12	100	X13	100	X14
21	D04	Rel Dist Summer Winter Avg	0	0	0	0	0	0	0	0	0	0	0	0
22	D05	DA Sch 25	0	0	0	0	0	0	0	0	0	0	0	0
23	D06	DA Sch 251	0	0	0	0	0	0	0	0	0	0	0	0
24	D07	NCP-Primary	0	0	0	0	0	0	0	0	0	0	0	0
25	D08	NCP-Secondary	0	0	0	0	0	0	0	0	0	0	0	0
26	D09	DA Street and Area Lights	0.52	0.005179	0	0	0	0	0	0	0	0	0	0
27	C03	Relative Transformer Cost	99.48	0.994821	0	0	0	0	0	0	0	0	0	0
28	C04	Wt Customers-Services	0	0	100	1	0	0	0	0	0	0	0	0
29	C05	Wt Customers-Meters	0	0	0	0	100	1	1	1	1	1	1	1
30	C05	DA Street and Area Lights	0	0	0	0	0	0	0	0	0	0	0	0
31	Customer Accounting Function Factor Table (factor)													
32	Class													
33		Factor Name												
34	C01	Total Factor	#388	Ln Transf	#369	Services	#370	Meters	#371	Cust Prem	#372	3d Cust Prem	#373	St & Area Lts
35	C03	Avg Customers-All												
36	C06	Wt Customers-Meter Reading												
37	xxx	DA Handbilled												
38	xxx	Open												



AVISTA UTILITIES

Average Customer Cost

Washington Electric

**Meter, Services, Meter Reading & Billing Costs by Schedule at Proposed Rate of Return**

	Total	Sch 1-2	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48
369 Services	\$ 116,033,000	\$ 98,219,601	\$ 16,626,470	\$ 323,970	\$ -	\$ 862,960	\$ -
369 Services Accum. Depr.	\$ (46,792,000)	\$ (39,608,487)	\$ (6,704,866)	\$ (130,646)	\$ -	\$ (348,001)	\$ -
Total Services	\$ 69,241,000	\$ 58,611,114	\$ 9,921,603	\$ 193,324	\$ -	\$ 514,959	\$ -
370 Meters	\$ 59,140,000	\$ 48,009,924	\$ 9,345,235	\$ 852,245	\$ 88,283	\$ 844,313	\$ -
370 Meters Accum. Depr.	\$ (9,565,000)	\$ (7,764,879)	\$ (1,511,450)	\$ (137,838)	\$ (14,278)	\$ (136,555)	\$ -
Total Meters	\$ 49,575,000	\$ 40,245,045	\$ 7,833,784	\$ 714,407	\$ 74,005	\$ 707,758	\$ -
Total Rate Base	\$ 118,816,000	\$ 98,856,159	\$ 17,755,388	\$ 907,732	\$ 74,005	\$ 1,222,717	\$ -
Return on Rate Base @ 7.43%	\$ 8,828,029	\$ 7,345,013	\$ 1,319,225	\$ 67,444	\$ 5,499	\$ 90,848	\$ -
Tax Benefit of Interest Expense	\$ (618,788)	\$ (514,838)	\$ (92,469)	\$ (4,727)	\$ (385)	\$ (6,368)	\$ -
Revenue Conversion Factor	\$ <u>0.75529</u>	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529
Rate Base Revenue Requirement	\$ 10,868,932	\$ 9,043,065	\$ 1,624,210	\$ 83,037	\$ 6,770	\$ 111,850	\$ -
369 Services Depr Exp	\$ 2,360,000	\$ 1,997,693	\$ 338,166	\$ 6,589	\$ -	\$ 17,552	\$ -
370 Meters Depr Exp	\$ 3,939,000	\$ 3,197,685	\$ 622,436	\$ 56,763	\$ 5,880	\$ 56,235	\$ -
587-OP Services Exp	\$ 703,000	\$ 595,075	\$ 100,733	\$ 1,963	\$ -	\$ 5,228	\$ -
586-OP Meters Exp	\$ 1,961,000	\$ 1,591,942	\$ 309,875	\$ 28,259	\$ 2,927	\$ 27,996	\$ -
597-MT Meters Exp	\$ 40,000	\$ 32,472	\$ 6,321	\$ 576	\$ 60	\$ 571	\$ -
902-OP Meter Reading	\$ 2,684,000	\$ 2,158,809	\$ 365,440	\$ 7,121	\$ 133,663	\$ 18,967	\$ -
903-OP Billing Exp	\$ 7,340,000	\$ 6,261,852	\$ 936,585	\$ 54,840	\$ 3,596	\$ 70,499	\$ 12,629
Total Expenses	\$ 19,027,000	\$ 15,835,528	\$ 2,679,557	\$ 156,111	\$ 146,126	\$ 197,049	\$ 12,629
Revenue Conversion Factor	\$ <u>0.95607</u>	\$ 0.956069	\$ 0.956069	\$ 0.956069	\$ 0.956069	\$ 0.956069	\$ 0.956069
Expense Revenue Requirement	\$ 19,901,293	\$ 16,563,172	\$ 2,802,683	\$ 163,285	\$ 152,841	\$ 206,104	\$ 13,209
Total Customer Costs	\$ 30,770,224	\$ 25,606,237	\$ 4,426,892	\$ 246,321	\$ 159,610	\$ 317,954	\$ 13,209
Total Customers Bills	3,069,310	2,619,517	391,801	22,941	276	29,492	5,283
Avg Unit Cost	\$ <b>10.03</b>	\$ <b>9.78</b>	\$ <b>11.30</b>	\$ <b>10.74</b>	\$ <b>578.30</b>	\$ <b>10.78</b>	\$ <b>2.50</b>

Washington Electric  
AMI Costs and Benefits Embedded in Cost of Service Study

Line No.	Rate Base Components	Total	Sch 11-12	Sch 11-12	Sch 21-22	Sch 25	Sch 30-32	Sch 41-48
1	303.12 AMI/MDM Software	\$ 29,775,000	\$ 25,411,613	\$ 3,800,813	\$ 222,548	\$ 2,677	\$ 286,098	\$ 51,250
2	303.12 AMI/MDM Software Accum. Amort.	\$ (16,192,000)	\$ (13,819,136)	\$ (2,066,928)	\$ (121,024)	\$ (1,456)	\$ (155,584)	\$ (27,870)
3	Total AMI/MDM Software	\$ 13,583,000	\$ 11,592,475	\$ 1,733,886	\$ 101,524	\$ 1,221	\$ 130,515	\$ 23,380
4	370 Meters	\$ 59,140,000	\$ 48,009,924	\$ 9,345,235	\$ 852,245	\$ 88,283	\$ 844,313	\$ -
5	370 Meters Accum. Depr.	\$ (9,955,000)	\$ (7,764,879)	\$ (1,511,450)	\$ (137,838)	\$ (14,278)	\$ (136,555)	\$ -
6	Total Meters	\$ 49,185,000	\$ 40,245,045	\$ 7,833,784	\$ 714,407	\$ 74,005	\$ 707,758	\$ -
7	391.12 AMI/MDM Office Equipment	\$ 5,336,000	\$ 3,251,951	\$ 652,642	\$ 834,003	\$ 441,873	\$ 102,502	\$ 53,028
8	391.12 AMI/MDM Office Equipment Accum. Depr.	\$ (3,945,000)	\$ (2,404,225)	\$ (482,510)	\$ (616,593)	\$ (326,685)	\$ (75,782)	\$ (39,205)
9	Total AMI/MDM Office Equipment	\$ 1,391,000	\$ 847,726	\$ 170,132	\$ 217,410	\$ 115,188	\$ 26,721	\$ 13,823
10	395.12 AMI Laboratory Equipment	\$ 239,000	\$ 145,655	\$ 29,232	\$ 37,355	\$ 19,792	\$ 4,591	\$ 2,375
11	395.12 AMI Laboratory Equipment Accum. Depr.	\$ (105,000)	\$ (63,991)	\$ (12,842)	\$ (16,411)	\$ (6,685)	\$ (2,017)	\$ (1,045)
12	Total AMI/MDM Laboratory Equipment	\$ 134,000	\$ 81,664	\$ 16,389	\$ 20,944	\$ 11,097	\$ 2,574	\$ 1,332
13	397.12 AMI Laboratory Equipment	\$ 11,044,000	\$ 6,730,612	\$ 1,350,784	\$ 1,726,149	\$ 914,552	\$ 212,151	\$ 109,753
14	397.12 AMI Laboratory Equipment Accum. Depr.	\$ (834,000)	\$ (508,270)	\$ (102,006)	\$ (130,352)	\$ (69,063)	\$ (16,021)	\$ (8,288)
15	Total AMI/MDM Laboratory Equipment	\$ 10,210,000	\$ 6,222,342	\$ 1,248,778	\$ 1,595,797	\$ 845,488	\$ 196,130	\$ 101,465
16	182.3 AMI Regulatory Asset	\$ 50,070,000	\$ 40,646,887	\$ 7,912,004	\$ 721,541	\$ 74,743	\$ 714,825	\$ -
17	182 Subst of Regulatory Asset - AFUDC	\$ 1,031,000	\$ 816,228	\$ 148,286	\$ 35,876	\$ 14,333	\$ 14,162	\$ 2,114
18	282 Subst of Accum Deferred Income Tax	\$ (14,370,000)	\$ (11,376,523)	\$ (2,066,803)	\$ (500,037)	\$ (199,778)	\$ (197,392)	\$ (29,467)
19	Total Rate Base	\$ 111,624,000	\$ 89,075,845	\$ 16,996,457	\$ 2,907,460	\$ 936,298	\$ 1,595,293	\$ 112,847
20	Return on Rate Base @ 7.43%	\$ 8,293,663	\$ 6,618,335	\$ 1,262,837	\$ 216,024	\$ 69,567	\$ 118,530	\$ 8,370
21	Tax Benefit of Interest Expense	\$ (581,333)	\$ (463,903)	\$ (88,517)	\$ (15,142)	\$ (4,876)	\$ (8,308)	\$ (587)
22	Revenue Conversion Factor	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529	\$ 0.75529
23	Rate Base Revenue Requirement	\$ 10,211,029	\$ 8,148,391	\$ 1,554,785	\$ 265,966	\$ 85,650	\$ 145,933	\$ 10,305
24	303.12 AMI/MDM Software Amort. Exp.	\$ 4,325,000	\$ 3,691,192	\$ 552,091	\$ 32,326	\$ 389	\$ 41,558	\$ 7,444
25	370 Meters Depr. Exp.	\$ 3,939,000	\$ 3,197,685	\$ 622,436	\$ 56,763	\$ 5,880	\$ 56,235	\$ -
26	391.12 AMI/MDM Office Equip. Depr. Exp.	\$ 1,073,000	\$ 653,925	\$ 131,238	\$ 167,707	\$ 88,855	\$ 20,612	\$ 10,663
27	395.12 AMI Laboratory Equip. Depr. Exp.	\$ 34,000	\$ 20,721	\$ 4,159	\$ 5,314	\$ 2,816	\$ 653	\$ 338
28	397.12 AMI Communication Equip. Depr. Exp.	\$ 376,000	\$ 229,148	\$ 45,988	\$ 58,768	\$ 31,136	\$ 7,223	\$ 3,737
29	407436 AMI Regulatory Asset Amortization	\$ 4,287,000	\$ 3,480,192	\$ 677,427	\$ 61,778	\$ 6,400	\$ 61,203	\$ -
30	Total Expenses	\$ 14,034,000	\$ 11,272,862	\$ 2,033,339	\$ 382,657	\$ 135,475	\$ 187,484	\$ 22,182
31	Revenue Conversion Factor	\$ 0.95607	\$ 0.95607	\$ 0.95607	\$ 0.95607	\$ 0.95607	\$ 0.95607	\$ 0.95607
32	Expense Revenue Requirement	\$ 14,678,864	\$ 11,790,851	\$ 2,126,771	\$ 400,241	\$ 141,701	\$ 196,099	\$ 23,201
33	Total AMI/MDM Revenue Requirements	\$ 24,889,893	\$ 19,939,243	\$ 3,681,556	\$ 666,206	\$ 227,350	\$ 342,031	\$ 33,506
34	Rate Year-O&M Savings/Offsets	\$ (6,780,000)	\$ (4,106,201)	\$ (825,905)	\$ (1,074,489)	\$ (680,728)	\$ (130,556)	\$ (62,120)
35	Revenue Conversion Factor	\$ 0.95607	\$ 0.95607	\$ 0.95607	\$ 0.95607	\$ 0.95607	\$ 0.95607	\$ 0.95607
36	Revenue Requirement Offset	\$ (7,091,542)	\$ (4,294,881)	\$ (863,856)	\$ (1,123,862)	\$ (607,413)	\$ (136,555)	\$ (64,975)
37	Total AMI Rate Year Net Costs	\$ 17,798,351	\$ 15,644,361	\$ 2,817,700	\$ (457,656)	\$ (380,062)	\$ 205,476	\$ (31,469)

7.43%  
2.48% wtd cost of debt  
21.00% tax rate

Source: 3) AMI Report Benefits Workbook, Updated 09\_01\_2020  
Revenue Requirement Reductions Grand Total  
2021 2022 12 ME 09.30.2022  
\$8,699,584 \$9,152,763 \$9,039,468  
Electric Share \$6,779,601  
Natural Gas Share \$2,259,867  
Benefits Allocated by Common Cost Allocator



1	Proforma	AVISTA UTILITIES										Washington, Jurisdiction									
2	Pro Forma Results of Operations	Cost of Service Level Detail										Electric Utility									
3	Company Base Case UE-20	For the Twelve Months Ended December 31, 2019										10/30/2020									
4																					
5	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
6	Account	Description	Notes	Dollars	Labor	O&M Expense	Deferred	Deferred	Working	Eliminate	Eliminate	Restate	Uncollectible	Regulatory	Injuries and	FIT/DFIT/TC/	Office Space	Restate	Net Gains		
7						Totals per Books	FIT Rate Base	Debits & Credits	Capital	AMI Rate Base	B&O Taxes	Property Tax	Expense	Damages Exp	2.05 E-ID	PTC Expense	Chg to Subs	Excise Taxes	& Losses		
8						1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL			
9	<b>Operating Income</b>																				
10	<b>Operation &amp; Maintenance Expenses</b>																				
11	<i>Production Expenses</i>																				
12	500-OP	Steam	Supervision & Engineering		157,697	297,973															
13	501-OP	Steam	Fuel		598,623	20,250,836															
14	502-OP	Steam	Steam Expenses		367,162	2,574,532															
15	503-OP	Steam	From Other Sources		0	0															
16	504-OP	Steam	Steam Transferred-CR		0	0															
17	505-OP	Steam	Electric Expenses		393,270	688,805															
18	506-OP	Steam	Miscellaneous Power Exp.		184,187	2,097,717															
19	507-OP	Steam	Rents		0	9,898															
20	508-OP	Steam	Operation supplies and expenses (non-major)		0	0															
21	<b>Total Steam Operation</b>																				
22	510-MT	Steam	Supervision & Engineering		1,700,939	25,929,761	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	511-MT	Steam	Structures		59,236	356,549															
24	512-MT	Steam	Boiler Plant		13,954	503,766															
25	513-MT	Steam	Electric Plant		563,973	4,001,813															
26	514-MT	Steam	Miscellaneous Plant		191,135	452,131															
27	<b>Total Steam Maintenance</b>																				
28	<b>Total Steam</b>																				
29	535-OP	Hydro	Supervision & Engineering		1,083,343	2,246,828															
30	536-OP	Hydro	Water For Power		9,269	613,940															
31	537-OP	Hydro	Hydraulic Expenses		354,398	6,448,040															
32	538-OP	Hydro	Electric Expenses		3,562,160	5,045,825															
33	539-OP	Hydro	Miscellaneous Power Exp.		113,266	738,149															
34	540-OP	Hydro	Rents		150	4,207,095	5,332														
35	<b>Total Hydraulic Operation</b>																				
36	541-MT	Hydro	Supervision & Engineering		5,122,587	19,299,877	0	5,332	0	0	0	0	0	0	0	0	0	0	0	0	
37	542-MT	Hydro	Structures		355,245	662,096															
38	543-MT	Hydro	Reservoirs, Dams & Waterways		145,129	485,568															
39	544-MT	Hydro	Electric Plant		377,919	1,207,958															
40	545-MT	Hydro	Miscellaneous Plant		1,296,177	2,323,613															
41	<b>Total Hydraulic Maintenance</b>																				
42	<b>Total Hydraulic</b>																				
43	546-OP	Other	Supervision & Engineering		79,659	182,264															
44	547-OP	Other	Fuel		0	46,933,227															
45	548-OP	Other	Generation Expenses		248,398	1,565,904															
46	549-OP	Other	Operation of energy storage equipment		0	0															
47	550-OP	Other	Miscellaneous Power Exp.		152,741	883,484															
48	551-OP	Other	Rents		0	30,880															
49	<b>Total Other Operation</b>																				
50	551-MT	Other	Supervision & Engineering		480,798	49,585,759	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
51	552-MT	Other	Structures		245,308	523,040															
52	553-MT	Other	Generating & Electric Plant		88,315	88,315															
53	554-MT	Other	Maintenance of energy storage equipment		340,502	4,746,469															
54	555.1-MT	Other	Miscellaneous Plant		0	311,609															
55	<b>Total Other Maintenance</b>																				
56	<b>Total Other</b>																				
57	555-OP	Purchased Power			0	89,082,886															
58	555.1-OP	Power purchased for storage operations			0	0															
59	556-OP	Total System Control & Load Dispatching			166,876	504,846															
60	557-OP	Total Other Expenses			2,883,329	37,440,069															
61	<b>Total Production Expenses</b>																				
62	<b>Total Production</b>																				
63	<b>Total Other</b>																				
64	<b>Total Other</b>																				
65	<b>Total Other</b>																				
66	560-OP	Supervision & Engineering			934,119	1,651,025															
67	361.1-OP	Load dispatch--reliability			3,299	2,482,185															

1 Proforma	2 Pro Forma Results of Operations Company Base Case UE-20	3 Description	AVIUTILITIES Cost of Service Level Detail For the Twelve Months Ended December 31, 2019											Washington Jurisdiction Electric Utility 10/30/2020				
			Cost of Service Level Detail															
			C	D	E	F	G	H	I	J	K	L	M		N	O	P	Q
Account	Notes	Labor Dollars	O&M Expense Totals per Books	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate AMI Rate Base	Eliminate B&O Taxes	Property Tax	Uncollectible Expense	Regulatory Expense	Injuries and Damages Exp	FIT/DFIT/PTC Expense	Office Space Chg to Subs	Excise Taxes	Restate	Net Gains & Losses	
			1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL		
69	561.2-OP	Load dispatch—monitor and operate transmission system				35,898												
70	561.3-OP	Load dispatch—transmission service and scheduling				453,529												
71	561.4-OP	Scheduling, system control and dispatch services				606,288												
72	561.5-OP	Reliability planning and standards development				396,644												
73	561.6-OP	Transmission service studies				0												
74	561.7-OP	Generation interconnection studies				0												
75	561.8-OP	Reliability planning and standards development services				0												
76	562-OP	Station Expenses	156,548			379,015												
77	563-OP	Overhead Line Expenses	31,663			252,932												
78	564-OP	Underground Line Expenses	0			0												
79	565-OP	Transmission of Electricity By Others	0			11,324,751												
80	566-OP	Miscellaneous Expenses	677,694			2,105,805												
81	567-OP	Rents	10,684			116,687												
82		<b>Total Transmission Operation</b>	<b>3,306,277</b>			<b>18,312,400</b>												
83	568-MT	Supervision & Engineering	251,426			429,478												
84	569-MT	Structures	228,874			468,351												
85	569.1-MT	Maintenance of computer hardware	0			0												
86	569.2-MT	Maintenance of computer software	0			0												
87	569.3-MT	Maintenance of communication equipment	0			0												
88	569.4-MT	Maintenance of miscellaneous regional transmission plant	0			0												
89	570-MT	Station Equipment	302,781			649,261												
90	571-MT	Overhead Lines	17,985			653,735												
91	572-MT	Underground Lines	0			46												
92	573-MT	Miscellaneous Plant	9,337			51,550												
93		<b>Total Transmission Maintenance</b>	<b>810,404</b>			<b>2,242,421</b>												
94		<b>Total Transmission Expenses</b>	<b>4,116,681</b>			<b>20,554,821</b>												
95																		
96		<i>Distribution Expenses</i>																
97	580-OP	Supervision & Engineering	2,009,246			3,143,735												
98	581-OP	Load Dispatching	0			0												
99	582-OP	Station Expenses	255,697			543,467												
100	583-OP	Overhead Line Expenses	740,701			1,605,630												
101	584-OP	Underground Line Expenses	385,271			1,036,015												
102	585-OP	Street Lighting & Signal Systems	4,686			6,884												
103	586-OP	Meter Expenses	1,087,442			1,869,273												
104	587-OP	Customer Installations Expenses	371,605			671,049												
105	588-OP	Miscellaneous Expenses	3,176,623			6,024,882												
106	589-OP	Rents	18,763			251,264												
107		<b>Total Distribution Operation</b>	<b>8,050,033</b>			<b>15,152,199</b>												
108	590-MT	Supervision & Engineering	478,052			1,062,515												
109	591-MT	Structures	162,588			401,277												
110	592-MT	Station Equipment	361,614			685,033												
111	592.1-MT	Maintenance of energy storage equipment	0			0												
112	593-MT	Overhead Lines	1,324,744			7,914,136												
113	594-MT	Underground Lines	382,728			602,770												
114	595-MT	Line Transformers	199,957			316,235												
115	596-MT	Street Lighting & Signal Systems	87,579			167,362												
116	597-MT	Meters	23,449			37,495												
117	598-MT	Miscellaneous Plant	194,129			407,521												
118		<b>Total Distribution Maintenance</b>	<b>3,214,841</b>			<b>11,594,344</b>												
119		<b>Total Distribution Expenses</b>	<b>11,264,874</b>			<b>26,746,543</b>												
120																		
121		<i>Customer Accounting Expenses</i>																
122	901-OP	Supervision	76,355			118,193												
123	902-OP	Meter Reading	1,493,049			2,557,608												
124	903-OP	Customer Records & Collections	3,371,264			6,961,785												
125	904-OP	Uncollectible Accounts	0			136,838												
126	905-OP	Misc Customer Accounts Expenses	67,421			141,196												
127		<b>Total Customer Accounting Expenses</b>	<b>5,010,089</b>			<b>9,915,620</b>												
128																		







1	2	3	4	5	6	7	AVISTA UTILITIES											S	T
							Cost of Service Level Detail												
							For the Twelve Months Ended December 31, 2019												
Company Base Case UE-20	E	F	G	H	I	J	K	L	M	N	O	P	Q	R					
B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
Account	Description	Notes	Labor Dollars	O&M Expense Totals per Books	1.00 E-ROO	1.01 E-DFT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID	2.06 E-FIT	2.07 E-OSC	Excise Taxes	Net Gains & Losses	
8																	2.08 E-RET	2.09 E-NGL	
309	Total Sale of Electricity (Retail)			547,776,886															0
310	From Sale of Electricity (Wholesale)			53,429,830															0
311	Provision for Rate Refund			(180,672)															0
312	Total Revenues From Sale or Distribution of Electricity net of provision for rate re			601,026,044															0
313	Forfeited discounts			0															0
314	Miscellaneous Service Revenues			214,204															0
315	Sales of Water and Water Power			226,020															0
316	Rent From Electric Property			1,528,392															0
317	Interdepartmental rents			0															0
318	Other Electric Revenues			45,718,457															0
319	Revenues from Transmission of Electricity to Others			12,744,862															0
320	Regional Transmission Service Revenues			0															0
321	Miscellaneous Revenues			0															0
322	Total Other Operating Revenues			60,431,935															0
323																			0
324	Total Operating Revenues			661,457,979															0
325																			0
326	Total Operating Income			115,022,789			247	(19,543)	(251,480)	(63,052)	(790,742)	(1,135,148)	283,720	(40,375)	2,630	40,992	(26,649)	45,952	
327				0			(0)	0	(0)	(0)	(0)	(0)	0	0	0	0	0	(0)	(0)
328																			
329																			
330	Rate Base																		
331	Plant In Service																		
332	Intangible Plant																		
333	Hydro Relicensing - Allocated			27,383,679															
334	Franchises & Consents			29,505,024															
335	Miscellaneous			12,284,944															
336	AMI/MDM Software			30,224,769					(30,224,769)										
337	Miscellaneous - Computer Software			111,636,873															
338	Total Intangible Plant			211,035,289					(30,224,769)										
339																			
340	Production Plant																		
341	Land and land rights			2,348,909															
342	Structures and improvements			91,434,010															
343	Boiler plant equipment			125,127,119															
344	Engines and engine-driven generators			4,755															
345	Turbogenerator units			37,264,693															
346	Accessory electric equipment			19,290,852															
347	Miscellaneous power plant equipment			11,074,999															
348	Asset retirement costs for steam production plant			0															
349	Total Steam Production Plant			286,545,336															
350	Land and land rights			41,968,046															
351	Structures and improvements			60,116,564															
352	Reservoirs, dams, and waterways			127,555,852															
353	Water wheels, turbines and generators			154,416,812															
354	Accessory electric equipment			45,658,296															
355	Miscellaneous power plant equipment			9,508,078															
356	Roads, railroads and bridges			2,832,212															
357	Asset retirement costs for hydraulic production plant			0															
358	Total Hydraulic Production Plant			442,055,861															
359	Land and land rights			594,152															
360	Structures and improvements			11,248,979															
361	Fuel holders, producers, and accessories			14,039,580															
362	Prime movers			15,430,672															
363	Generators			144,504,401															
364	Accessory electric equipment			14,618,178															
365	Miscellaneous power plant equipment			1,122,991															
366	Asset retirement costs for other production plant			0															
367	Energy Storage Equipment—production			0															
368	Total Other Production Plant			201,598,953															

1	Profoma	AVISTA UTILITIES										Washington Jurisdiction									
2	Pro Forma Results of Operations	Cost of Service Level Detail										Electric Utility									
3	Company Base Case UE-20	For the Twelve Months Ended December 31, 2019										10/30/2020									
4																					
5	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
6	Account	Description	Notes	Labor Dollars	O&M Expense Totals per Books	FIT Rate Base	Deferred Debits & Credits	Working Capital	Eliminate AMI Rate Base	Eliminate B&O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense	Injuries and Damages Exp	FIT/DFIT/ITC PTC Expense	Office Space Chg to Subs	Restate Excise Taxes	Net Gains & Losses			
7					1.00 E-ROO	1.01 E-DFIT	1.02 E-DDC	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.05 E-ID	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL			
8																					
369		<b>Total Production Plant</b>			930,160,150	0	0	0	0	0	0	0	0	0	0	0	0	0			
370																					
371		Transmission Plant																			
372	350	Land & Land Rights			18,838,216																
373	352	Structures & Improvements			16,957,184																
374	353	Station Equipment			181,282,161																
375	354	Towers & Fixtures			11,245,122																
376	355	Poles & Fixtures			177,115,896																
377	356	Overhead Conductors & Devices			99,444,996																
378	357	Underground Conduit			2,028,210																
379	358	Underground Conductors & Devices			1,600,777																
380	359	Roads & Trails			1,384,350																
381	359.1	Asset retirement costs for transmission plant			0																
382		<b>Total Transmission Plant</b>			509,896,911	0	0	0	0	0	0	0	0	0	0	0	0	0			
383																					
384		Distribution Plant																			
385	360	Land & Land Rights			6,788,058																
386	361	Structures & Improvements			27,284,016																
387	362	Station Equipment			94,950,686																
388	363	Storage Battery Equipment			2,592,393																
389	364	Poles, Towers & Fixtures			274,387,139																
390	365	Overhead Conductors & Devices			174,751,064																
391	366	Underground Conduit			79,249,261																
392	367	Underground Conductors & Devices			141,799,870																
393	368	Line Transformers			189,938,121																
394	369	Services			116,033,074																
395	370	Meters			43,512,208				(19,145,726)												
396	371	Installations on Customer Premises			1,716,016																
397	372	Leased Property on Customer Premises			0																
398	373	Street Lights & Signal Systems			41,474,507																
399	374	Asset retirement costs for distribution plant			0																
400		<b>Total Distribution Plant</b>			1,194,476,413	0	0	0	(19,145,726)	0	0	0	0	0	0	0	0	0			
401																					
402		General Plant																			
403	389	Land & Land Rights			6,168,368																
404	390	Structures & Improvements			74,868,141				(4,708,761)												
405	391	Office Furniture & Equipment			47,863,071																
406	392	Transportation Equipment			40,505,302																
407	393	Stores Equipment			2,918,908																
408	394	Tools, Shop & Garage Equipment			10,634,191				(160,224)												
409	395	Laboratory Equipment			1,923,153																
410	396	Power Operated Equipment			20,714,670																
411	397	Communication Equipment			73,540,856				(3,427,522)												
412	398	Miscellaneous Equipment			419,588																
413	399	Other tangible property			0																
414	399.1	Asset retirement costs for general plant			0																
415		<b>Total General Plant</b>			279,556,248	0	0	0	(8,296,507)	0	0	0	0	0	0	0	0	0			
416																					
417		<b>Total Plant in Service</b>			3,125,125,010	0	0	0	(57,667,002)	0	0	0	0	0	0	0	0	0			
418																					
419																					
420		<b>Accumulated Reserve For Depreciation</b>																			
421																					
422		Production Plant Accumulated Depreciation																			
423	310	Land and Land Rights Accum Depr			(85,303)																
424	311	Structures and Improvements Accum Depr			(73,324,569)																
425	312	Boiler plant equipment Accum Depr			(86,248,646)																
426	313	Engines and engine-driven generators Accum Depr			(1,088)																
427	314	Turbogenerator units Accum Depr			(21,590,489)																
428	315	Accessory electric equipment Accum Depr			(12,654,608)																





1	Proforma	AVISTA UTILITIES										Washington Jurisdiction									
2	Pro Forma Results of Operations	Cost of Service Level Detail										Electric Utility									
3	Company Base Case UE-20	For the Twelve Months Ended December 31, 2019										10/30/2020									
4																					
5	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T		
6	Account	Description	Notes	Dollars	Labor	O&M Expense	Deferred	Deferred	Working	Eliminate	Eliminate	Restate	Uncollectible	Regulatory	Injuries and	FIT/DR/ITC/	Office Space	Restate	Net Gains		
7						Totals per Books	Debits & Credits	Rate Base	Capital	AMI Rate Base	B&O Taxes	Property Tax	Expense	Damages Exp	2.05 E-ID	PTC Expense	Chg to Subs	Excise Taxes	& Losses		
8						1.00 E-ROO	1.02 E-DDC	1.01 E-DFT	1.03 E-WC	1.04 E-AMI	2.01 E-EBO	2.02 E-RPT	2.03 E-UE	2.04 E-RE	2.06 E-FIT	2.07 E-OSC	2.08 E-RET	2.09 E-NGL			
489	392	Transportation Equipment Accum Depr		(17,711,602)																	
490	393	Stores Equipment Accum Depr		(732,578)																	
491	394	Tools, Shop & Garage Equipment Accum Depr		(3,494,012)																	
492	395	Laboratory Equipment Accum Depr		(776,709)						15,764											
493	396	Power Operated Equipment Accum Depr		(11,490,888)																	
494	397	Communication Equipment Accum Depr		(27,935,773)						96,065											
495	398	Miscellaneous Equipment Accum Depr		(327,401)																	
496	399	Other tangible property Accum Depr		0																	
497	399.1	Asset retirement costs for general plant Accum Depr		0						1,199,857											
498		<b>Total General Plant Accumulated Depreciation</b>		<b>(92,864,475)</b>		<b>(92,864,475)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,199,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
499					0	<b>(981,306,847)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,746,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
500		<b>Total Accumulated Reserve for Depreciation</b>																			
501																					
502		<i>Intangible Plant Accumulated Amortization</i>																			
503	302	Franchises & Consents Accum Amortization		(8,391,765)																	
504	303.00	Miscellaneous Accum Amortization		(3,103,892)																	
505	303.12	AMI/MDM Software Accum Amortization		(4,432,251)						4,432,251											
506	303.1X	Miscellaneous - Computer Software		(41,150,566)																	
507		<b>Total Intangible Plant Accum Amortization</b>		<b>(57,078,474)</b>		<b>(57,078,474)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,432,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
508																					
509		<b>Total Accum Reserve for Depreciation &amp; Amortization</b>		<b>(1,038,385,321)</b>		<b>(1,038,385,321)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,178,553</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
510																					
511		<b>Total Net Plant</b>				<b>2,086,739,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(51,488,449)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
512																					
513		<b>Miscellaneous Rate Base Items</b>																			
514	235	Customer Deposits		(1,998,549)			(26)														
515	252	Customer Advances		(940,445)			1,472														
516	282	Plant Related Accumulated Deferred Income Taxes		(414,029,285)			47,437			3,383,729											
517	283	Other Accumulated Deferred Income Tax Liability		(5,120,159)																	
518	190	Other Accumulated Deferred Income Tax Asset		0																	
519	182	Regulatory Asset - AFUDC		2,306,383						(182,457)											
520	182	Hydro Relicensing - Direct		400,122																	
521	107/108	Kettle Falls Disallowed Plant		(0)			5														
522	186/111	Coilstrip Common AFUDC		79,357																	
523	182.3	AMI Existing Meters/ERT's Deferral AID		(2,243,369)																	
524	124	Investment in Exchange Power		544,173																	
525		Coilstrip Reallocation		(65,332)																	
526	254	Coilstrip Regulatory Asset/Liability																			
527		Open																			
528		Open																			
529		Total Working Capital		44,462,479					(3,752,470)												
530																					
531		<b>Total Miscellaneous Rate Base Items</b>		<b>(376,604,625)</b>		<b>(376,604,625)</b>	<b>47,437</b>	<b>47,437</b>	<b>(3,752,470)</b>	<b>3,201,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
532																					
533		<b>Total Rate Base</b>		<b>1,710,135,064</b>		<b>1,710,135,064</b>	<b>(0)</b>	<b>47,437</b>	<b>(3,752,470)</b>	<b>(48,287,177)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
534																					
535																					
536		Non-Additive Items																			
537		Interest		46,857,701			1,176	2.48%	(93,061)	(1,197,522)	0	0	0	0	0	0	0	0	0	0	
538		Crossfoot Error Test						2.48%		2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	2.48%	
539		FALSE																			
540		no errors found																			

1	Proforma	AVISTA UTILITIES										Washington Jurisdiction									
2	Pro Forma Results of Operations	Cost of Service Level Detail										Electric Utility									
3	Company Base Case UE-20	For the Twelve Months Ended December 31, 2019																			
4		U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ				
5	B	Weather Normalization	Eliminate Adder Sch	Misc Resisting Exp	Restate Incentives	Restate Debt Interest	Eliminate Power Cost Del	Net Perce Settlement	Normalize CS2/Cokstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec				
6	C	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PM	2.17 E-RD	2.18 E-APS	2.19 E-EOP19	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PLN				
7	Account	Description																			
8																					
9	Operating Income																				
10	Operation & Maintenance Expenses																				
11	Production Expenses																				
12	500-OP	Steam Supervision & Engineering															9,820				
13	501-OP	Steam Fuel							(4,000)			1,117,000					38,232				
14	502-OP	Steam Steam Expenses															23,508				
15	503-OP	Steam From Other Sources															0				
16	504-OP	Steam Steam Transferred-CR															0				
17	505-OP	Steam Electric Expenses															25,180				
18	506-OP	Steam Miscellaneous Power Exp.							(926,302)								11,654				
19	507-OP	Steam Rents															0				
20	508-OP	Steam Operation supplies and expenses (non-ma)															0				
21		<b>Total Steam Operation</b>	0	0	0	0	0	0	(926,302)	(4,000)	0	1,117,000	0	0	0	0	106,395				
22	510-MT	Steam Supervision & Engineering															3,689				
23	511-MT	Steam Structures															894				
24	512-MT	Steam Boiler Plant															36,143				
25	513-MT	Steam Electric Plant															12,233				
26	514-MT	Steam Miscellaneous Plant															3,681				
27		<b>Total Steam Maintenance</b>	0	0	0	0	0	0	(926,302)	(4,000)	0	1,117,000	0	0	0	0	56,640				
28		<b>Total Steam</b>	0	0	0	0	0	0	(926,302)	(4,000)	0	1,117,000	0	0	0	0	165,034				
29																					
30	535-OP	Hydro Supervision & Engineering															67,472				
31	536-OP	Hydro Water For Power												(46,316)			577				
32	537-OP	Hydro Hydraulic Expenses															22,142				
33	538-OP	Hydro Electric Expenses															228,282				
34	539-OP	Hydro Miscellaneous Power Exp.															7,220				
35	540-OP	Hydro Rents															10				
36		<b>Total Hydraulic Operation</b>	0	0	0	0	0	0	0	0	0	0	0	0	230,985	0	325,702				
37	541-MT	Hydro Supervision & Engineering															22,322				
38	542-MT	Hydro Structures															9,282				
39	543-MT	Hydro Reservoirs, Dams & Waterways															24,142				
40	544-MT	Hydro Electric Plant															82,777				
41	545-MT	Hydro Miscellaneous Plant															23,034				
42		<b>Total Hydraulic Maintenance</b>	0	0	0	0	0	0	0	0	0	0	0	0	277,301	0	161,556				
43		<b>Total Hydraulic</b>	0	0	0	0	0	0	0	0	0	0	0	0	230,985	0	487,258				
44																					
45	546-OP	Other Supervision & Engineering															4,962				
46	547-OP	Other Fuel							(941,000)			4,820,000					0				
47	548-OP	Other Generation Expenses															15,919				
48	548.1-OP	Other Operation of energy storage equipment															0				
49	549-OP	Other Miscellaneous Power Exp.															9,550				
50	550-OP	Other Rents															0				
51		<b>Total Other Operation</b>	0	0	0	0	0	0	(941,000)	0	0	4,820,000	0	0	0	0	30,430				
52	551-MT	Other Supervision & Engineering															15,351				
53	552-MT	Other Structures															371				
54	553-MT	Other Generating & Electric Plant															21,762				
55	553.1-MT	Other Maintenance of energy storage equipment															0				
56	554-MT	Other Miscellaneous Plant															5,422				
57		<b>Total Other Maintenance</b>	0	0	0	0	0	0	(941,000)	0	0	4,820,000	0	0	0	0	42,907				
58		<b>Total Other</b>	0	0	0	0	0	0	(941,000)	0	0	4,820,000	0	0	0	0	73,336				
59																					
60	555-OP	Purchased Power															0				
61	555.1-OP	Power purchased for storage operations										(3,499,000)					15,351				
62	556-OP	Total System Control & Load Dispatching															371				
63	557-OP	Total Other Expenses							(34,841,000)			2,648,000					21,762				
64		<b>Total Production Expenses</b>	0	0	0	0	0	0	(926,302)	(5,001)	0	5,086,000	0	0	230,985	0	910,495				
65																					
66	560-OP	Transmission Expenses															58,138				
67	560-OP	Supervision & Engineering															202				
68	561.1-OP	Load dispatch—reliability										(103,000)									

1	Proforma	AVISTA UTILITIES	Washington Jurisdiction										Electric Utility	AI	AJ				
2	Pro Forma Results of Operations	Cost of Service Level Detail	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	
3	Company Base Case UE-20	For the Twelve Months Ended December 31, 2019	Weather Normalization	Eliminate Adder Sch	Misc Resisting Exp	Restate Incentives	Restate Debt Interest	Eliminate Power Cost Del	Nez Perce Settlement	Normalize CS2/Colstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec	
4			2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PM	2.17 E-RD	2.18 E-APS	2.19 E-EOP19	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PLN	
69	561.2-OP	Load dispatch—monitor and operate transmission syst																	2,235
70	561.3-OP	Load dispatch—transmission service and scheduling																	28,242
71	561.4-OP	Scheduling, system control and dispatch services																	37,760
72	561.5-OP	Reliability planning and standards development																	24,703
73	561.6-OP	Transmission service studies																	0
74	561.7-OP	Generation interconnection studies																	0
75	561.8-OP	Reliability planning and standards development service																	0
76	562-OP	Station Expenses																	10,003
77	563-OP	Overhead Line Expenses																	2,024
78	564-OP	Underground Line Expenses																	0
79	565-OP	Transmission of Electricity By Others								99,000									0
80	566-OP	Miscellaneous Expenses												(344,000)					42,812
81	567-OP	Rents																	674
82		<b>Total Transmission Operation</b>	0	0	0	0	0	0	0	0	99,000	0	646,000	(447,000)	0	0	0	0	206,792
83	568-MT	Supervision & Engineering																	15,783
84	569-MT	Structures																	14,668
85	569.1-MT	Maintenance of computer hardware																	0
86	569.2-MT	Maintenance of computer software																	0
87	569.3-MT	Maintenance of communication equipment																	0
88	569.4-MT	Maintenance of miscellaneous regional transmission pl																	0
89	570-MT	Station Equipment																	19,404
90	571-MT	Overhead Lines																	1,150
91	572-MT	Underground Lines																	0
92	573-MT	Miscellaneous Plant																	598
93		<b>Total Transmission Maintenance</b>	0	0	0	0	0	0	0	0	99,000	0	646,000	(447,000)	0	0	0	0	51,602
94		<b>Total Transmission Expenses</b>	0	0	0	0	0	0	0	0	99,000	0	646,000	(447,000)	0	0	0	0	258,394
95																			
96		<b>Distribution Expenses</b>																	
97	580-OP	Supervision & Engineering																	122,529
98	581-OP	Load Dispatching																	0
99	582-OP	Station Expenses																	16,361
100	583-OP	Overhead Line Expenses																	47,145
101	584-OP	Underground Line Expenses																	24,683
102	585-OP	Street Lighting & Signal Systems																	292
103	586-OP	Meter Expenses																	69,546
104	587-OP	Customer Installations Expenses																	23,642
105	588-OP	Miscellaneous Expenses																	202,059
106	589-OP	Rents																	1,169
107		<b>Total Distribution Operation</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	507,426
108	590-MT	Supervision & Engineering																	30,136
109	591-MT	Structures																	10,420
110	592-MT	Station Equipment																	23,175
111	592.1-MT	Maintenance of energy storage equipment																	0
112	593-MT	Overhead Lines																	0
113	594-MT	Underground Lines																	84,889
114	595-MT	Line Transformers																	24,524
115	596-MT	Street Lighting & Signal Systems																	12,815
116	597-MT	Meters																	5,611
117	598-MT	Miscellaneous Plant																	1,503
118		<b>Total Distribution Maintenance</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	12,387
119		<b>Total Distribution Expenses</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	205,459
120																			712,886
121		<b>Customer Accounting Expenses</b>																	
122	901-OP	Supervision																	4,875
123	902-OP	Meter Reading																	95,165
124	903-OP	Customer Records & Collections																	211,066
125	904-OP	Uncollectible Accounts	(12,757)	(72,273)			10,787												0
126	905-OP	Misc Customer Accounts Expenses																	88,612
127		<b>Total Customer Accounting Expenses</b>	(12,757)	(72,273)	0	0	10,787	0	0	0	0	0	0	0	0	0	0	0	88,612
128																			4,231
																			313,340

1	Proforma	AVISTA UTILITIES	Washington Jurisdiction	AG	AI	AJ
2	Pro Forma Results of Operations	Cost of Service Level Detail	Electric Utility	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma Labor Non-Exec
3	Company Base Case UE-20	For the Twelve Months Ended December 31, 2019		3.01 E-PREV	3.02 E-PRA	3.04 E-PLN
4						
5	B	D		AF	AH	AM
6	Account	Description		Pro Forma Trans Rev/Exp	Pro Forma DDC & Reg Amort	Pro Forma Labor Non-Exec
7				3.00T E-PTRAN	3.02 E-PRA	3.04 E-PLN
8						
129		Customer Information Expenses				
130	907-OP	Supervision				0
131	908-OP	Customer Assistance Expenses	(26,835,302)			15,192
132	909-OP	Advertising	5,597			8,192
133	910-OP	Misc Customer Service & Info Exp	2,716			1,822
134		<b>Total Customer Information Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,166</b>
135						
136		Sales Expenses				
137	911-OP	Supervision				0
138	912-OP	Demonstrating & Selling Expenses				0
139	913-OP	Advertising Expenses				0
140	916-OP	Misc Sales Expenses				0
141		<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
142						
143		<b>Subtotal Expenses</b>	<b>(12,757)</b>	<b>8,313</b>	<b>(447,000)</b>	<b>88,612</b>
144						
145		Administrative & General Expenses				
146	920-OP	Admin & General Salaries	(771,795)			851,179
147	921-OP	Office Supplies & Expenses	(7,789)			17,127
148	922-OP	Admin Expenses Transferred - credit				0
149	923-OP	Outside Services Employed	(5,963)			1,775
150	924-OP	Property Insurance Premium	(8,547)			0
151	925-OP	Injuries & Damages	(20,763)			0
152	926-OP	Employee Pension & Benefits	(674)			16,806
153	927-OP	Franchise Requirements				0
154	928-OP	Regulatory Commission Expenses	(7,671)			59,743
155	929-OP	Duplicate charges - credit				0
156	930.1-OP	General advertising expenses				0
157	930.2-OP	Miscellaneous general expenses	(395,859)			14,897
158	931-OP	Rents				1
159	935-MT	Maintenance of General Plant				83,581
160		<b>Total Administrative &amp; General Expense</b>	<b>(7,671)</b>	<b>(43,456)</b>	<b>0</b>	<b>53,280</b>
161						
162		<b>Total Operating &amp; Maintenance Expenses</b>	<b>(20,428)</b>	<b>(26,951,031)</b>	<b>(50,488,000)</b>	<b>141,892</b>
163						
164		Taxes Other Than Income Taxes				
165	408150	Property -Production				
166	408180	Property -Transmission				
167	408160	Property -Distribution				
168		Property -Administrative & General				
169	408140	State Kvm Generation-Production				
170	409100	Montana/Oregon SIT-Production				
171	408XXX	Misc -Production				
172	408XXX	Misc -Distribution				
173	408120	B&O -Distribution				
174	408110	Excise -Distribution	(148,064)			1,028,438
175		<b>Total Taxes Other Than Income Taxes</b>	<b>(148,064)</b>	<b>(838,811)</b>	<b>0</b>	<b>1,028,438</b>
176						
177		Depreciation Expense				
178		Production Plant Depreciation Expense				
179	310	Land and land rights Depr Exp			(31)	
180	311	Structures and improvements Depr Exp			1,627,700	
181	312	Boiler plant equipment Depr Exp			3,279,100	
182	313	Engines and engine-driven generators Depr Exp			572	
183	314	Turbogenerator units Depr Exp			1,511,163	
184	315	Accessory electric equipment Depr Exp			369,957	
185	316	Miscellaneous power plant equipment Depr Exp			287,747	
186	317	Asset retirement costs for steam production plant Depr				
187		<b>Total Steam Production Depr Exp</b>	<b>0</b>	<b>0</b>	<b>7,076,998</b>	<b>0</b>
188	330	Land and land rights Depr Exp			(7,995)	

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1	Proforma	AVISTA UTILITIES	Washington Jurisdiction										Electric Utility					
2	Pro Forma Results of Operations	Cost of Service Level Detail	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ
3	Company Base Case UE-20	For the Twelve Months Ended December 31, 2019	Weather Normalization	Eliminate Addr. Sch	Misc Resisting Exp	Restate Incentives	Restate E-WPC	Restate E-NPS	Eliminate WA Power Cost Del	Net Perce Settlement	Normalize CS2/Colstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Pro Forma Power Supply	Trans Rev/Exp	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec
4			2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PM	2.17 E-RD	2.18 E-APS	2.19 E-EOP19	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PLN
189	331	Structures and improvements Depr Exp										(1,024,544)						
190	332	Reservoirs, dams, and waterways Depr Exp										(2,073,205)						
191	333	Water wheels, turbines and generators Depr Exp										68,800						
192	334	Accessory electric equipment Depr Exp										(773,481)						
193	335	Miscellaneous power plant equipment Depr Exp										(114,520)						
194	336	Roads, railroads and bridges Depr Exp										(26,206)						
195	337	Asset retirement costs for hydraulic production plant D										0						
196		<b>Hydraulic Production Depr Exp</b>	0	0	0	0	0	0	0	0	0	(3,946,951)	0	0	0	0	0	0
197	340	Land and land rights Depr Exp										0						
198	341	Structures and improvements Depr Exp										31,286						
199	342	Fuel holders, producers, and accessories Depr Exp										(12,340)						
200	343	Prime movers Depr Exp										(21,874)						
201	344	Generators Depr Exp										41,164						
202	345	Accessory electric equipment Depr Exp										(212,898)						
203	346	Miscellaneous power plant equipment Depr Exp										(2,536)						
204	347	Asset retirement costs for other production plant Depr I										0						
205	348	Energy Storage Equipment—production Depr Exp										0						
206		<b>Other Production Depr Exp</b>	0	0	0	0	0	0	0	0	0	(367,198)	0	0	0	0	0	0
207		<b>Total Production Plant Depreciation Expense</b>	0	0	0	0	0	0	0	0	0	2,762,049	0	0	0	0	0	0
208																		
209		<i>Transmission Plant Depreciation Expense</i>																
210	350	Land & Land Rights Depr Exp										1,044						
211	352	Structures & Improvements Depr Exp										(3,179)						
212	353	Station Equipment Depr Exp										259,311						
213	354	Towers & Fixtures Depr Exp										(31,313)						
214	355	Poles & Fixtures Depr Exp										383,196						
215	356	Overhead Conductors & Devices Depr Exp										192,419						
216	357	Underground Conduit Depr Exp										1,768						
217	358	Underground Conductors & Devices Depr Exp										2,380						
218	359	Roads & Trails Depr Exp										(862)						
219	359.1	Asset retirement costs for transmission plant Depr Exp										0						
220		<b>Total Transmission Plant Depreciation Expense</b>	0	0	0	0	0	0	0	0	0	804,754	0	0	0	0	0	0
221																		
222		<i>Distribution Plant Depreciation Expense</i>																
223	360	Land & Land Rights Depr Exp										9,121						
224	361	Structures & Improvements Depr Exp										11,309						
225	362	Station Equipment Depr Exp										346,955						
226	363	Storage Battery Equipment Depr Exp										6,940						
227	364	Poles, Towers & Fixtures Depr Exp										355,717						
228	365	Overhead Conductors & Devices Depr Exp										(289,030)						
229	366	Underground Conduit Depr Exp										(303,998)						
230	367	Underground Conductors & Devices Depr Exp										(891,116)						
231	368	Line Transformers Depr Exp										(41,544)						
232	369	Services Depr Exp										(223,805)						
233	370	Meters Depr Exp										(6,840)						
234	371	Installations on Customer Premises Depr Exp										16,391						
235	372	Leased Property on Customer Premises Depr Exp										0						
236	373	Street Lights & Signal Systems Depr Exp										(354,860)						
237		<b>Total Distribution Plant Depreciation Expense</b>	0	0	0	0	0	0	0	0	0	(1,363,760)	0	0	0	0	0	0
238																		
239		<i>General Plant Depreciation Expense</i>																
240	389	Land & Land Rights Depr Exp										14,719						
241	390	Structures & Improvements Depr Exp										181,687						
242	391	Office Furniture & Equipment Depr Exp										(748,265)						
243	392	Transportation Equipment Depr Exp										(570,219)						
244	393	Stores Equipment Depr Exp										(4,332)						
245	394	Tools, Shop & Garage Equipment Depr Exp										23,419						
246	395	Laboratory Equipment Depr Exp										(23,556)						
247	396	Power Operated Equipment Depr Exp										6,759						
248	397	Communication Equipment Depr Exp										(38,439)						

1	Proforma	AVISTA UTILITIES													Washington Jurisdiction												
2	Pro Forma Results of Operations	Cost of Service Level Detail													Electric Utility												
3	Company Base Case UE-20	For the Twelve Months Ended December 31, 2019																									
4		U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ										
5	B	Weather Normalization	Eliminate Adder Sch	Misc Resisting Exp	Restate Incentives	Restate Debt Interest	Eliminate WA Power Cost Del	Net Perce Settlement	Normalize CS2/CoStrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec										
6	C	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PM	2.17 E-RD1	2.18 E-APS	2.19 E-EOP19	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PLN										
7	Account	Description	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PM	2.17 E-RD1	2.18 E-APS	2.19 E-EOP19	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PLN									
8			2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PM	2.17 E-RD1	2.18 E-APS	2.19 E-EOP19	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PLN									
249	398	Miscellaneous Equipment Depr Exp																									
250	399	Other tangible property Depr Exp																									
251	399.1	Asset retirement costs for general plant Depr Exp																									
252		<b>Total General Plant Depreciation Expense</b>																									
253																											
254		<b>Total Depreciation Expense</b>																									
255																											
256		<b>Amortization Expense</b>																									
257		<i>Intangible Plant Amortization Expense</i>																									
258	302	Franchises & Consents Amort Exp																									
259	303.00	Miscellaneous Amort Exp																									
260	303.12	AM/MDM Software Amort Exp																									
261	303.1X	Miscellaneous - Computer Software Amort Exp																									
262		<b>Total Intangible Plant Amortization Expense</b>																									
263																											
264		<b>Total Depreciation &amp; Amortization Expense</b>																									
265																											
266		<b>Regulatory Deferral and Amortization Expenses</b>																									
267		CoStrip 3 AFUDC Reallocation Adj																									
268		Gain on Sale of Utility Property																									
269		Open																									
270	405930	Amortization of Investment in WNP3 Exch Power																									
271	406100	Amort of Acq Adj- CoStrip Common AFUDC																									
272	407322	Amortization of Spokane River Relicence																									
273	407324	Amortization of CDA CDR Fund																									
274	407327/4	CoStrip Amortization and Deferral																									
275	407333	Amortization of CDA Settlement Costs																									
276	407382	Amortization of CDA Settlement - Allocated																									
277	407382	Amortization of CDA Settlement - Direct																									
278	407395	Optional Renewable Power Revenue Offset																									
279	407403	Amortization of Disallowed K.F. Plant																									
280	407450/4	Amortization of BPA Residential Exchange Credit																									
281	407494	Amortization of Schedule 98 REC Rev																									
282	407495	Optional Renew Solar Project Offset																									
283	407230	Tax Reform Amortization																									
284	407311	Regulatory Debit - AFUDC Amortization																									
285	407319	AFUDC Equity DFIT Deferral																									
286	407332	Existing Meters Excess Deprec. Deferral																									
287	407414	Regulatory Credit - Deferral - FISERVE																									
288	407436	Regulatory Credit - AMI																									
289		<b>Total Regulatory Deferrals and Amortizations</b>																									
290																											
291	<b>Total Expenses before FIT</b>	(168,493)	(20,543,366)	(1,223,956)	752,920	(5,001)	381,764	0	(926,302)	(50,488,000)	1,855,073	5,732,000	(447,000)	1,170,329	(2,417,358)	0	3,267,390										
292																											
293		<b>Federal Income Tax Expenses</b>																									
294		Total Income Tax- State																									
295		Total Income Tax- Federal																									
296		Total Investment Tax Credit Amortization																									
297		<b>Total Deferred Income Tax Expense</b>																									
298																											
299		<b>Total Federal Income Tax Expenses</b>																									
300	<b>Total Operating Expenses</b>	(664,640)	(293,440)	(966,925)	594,807	(3,951)	666,926	0	(731,779)	(51,719,650)	1,355,986	8,794,430	(214,950)	4,291,260	(1,905,725)	(500,000)	2,581,290										
301		<b>Operating Revenues</b>																									
302	440	Residential sales																									
303	442	Commercial and industrial sales																									
304	444	Public street and highway lighting																									
305	445	Other sales to public authorities																									
306	446	Sales to railroads and railways																									
307	448	Intracorporate sales																									
308																											

1	Proforma	AVISTA UTILITIES										Washington Jurisdiction									
		Cost of Service Level Detail For the Twelve Months Ended December 31, 2019										Electric Utility									
2	Pro Forma Results of Operations	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ				
3	Company Base Case UE-20	Weather Normalization	Eliminate Addr. Sch	Misc Resisting Exp	Restate Incentives	Restate Debt Interest	Eliminate WA Power Cost Del	Nez Perce Settlement	Normalize CS2/Cokstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec				
4		2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PM	2.17 E-RD	2.18 E-APS	2.19 E-EOP19	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PLN				
5	B	(3,835,352)	(21,727,944)	0	0	0	1,739,675	0	0	(17,144,000)	0	17,183,000	0	26,639,902	0	0	0				
6	C																				
7	Account	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PM	2.17 E-RD	2.18 E-APS	2.19 E-EOP19	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PLN				
8	Description	(3,835,352)	(21,727,944)	0	0	0	1,739,675	0	0	(17,144,000)	0	17,183,000	0	26,639,902	0	0	0				
309	Total Sale of Electricity (Retail)																				
310	From Sale of Electricity (Wholesale)																				
311	Provision for Rate Refund																				
312	Total Revenues From Sale or Distribution of Electric	(3,835,352)	(21,727,944)	0	0	0	1,739,675	0	0	(17,144,000)	0	17,183,000	0	26,620,574	0	0	0				
313	Forfeited discounts													180,672							
314	Miscellaneous Service Revenues																				
315	Sales of Water and Water Power																				
316	Rent From Electric Property																				
317	Interdepartmental rents																				
318	Other Electric Revenues	2,882,860	(212,757)							(36,409,000)	3,132,000	658,000		(10,788,672)							
319	Revenues from Transmission of Electricity to Others									(2,800,000)											
320	Regional Transmission Service Revenues																				
321	Miscellaneous Revenues																				
322	Total Other Operating Revenues	2,882,860	(212,757)	0	0	0	0	0	0	(39,209,000)	3,132,000	658,000	(10,788,672)	0	0	0	0				
323	Total Operating Revenues	(952,492)	(21,940,701)	0	0	0	1,739,675	0	0	(56,353,000)	0	20,315,000	658,000	16,031,902	0	0	0				
325	Total Operating Income	(619,360)	(1,103,895)	966,925	(594,807)	(933,734)	1,072,749	3,951	731,779	(4,633,350)	(1,355,868)	11,520,570	872,950	11,740,642	1,905,725	500,000	(2,581,238)				
327		(0)	0	0	(0)	(0)	1	(0)	(0)		(1)			(0)	(0)		0				
328																					
329																					
330	Rate Base																				
331	Plant in Service																				
332	Intangible Plant																				
333	Hydro Reticensing - Allocated									(366,535)											
334	Franchises & Consents									(266,482)											
335	Miscellaneous									(2,013,881)											
336	AM/MDM Software									0											
337	Miscellaneous - Computer Software									4,724,710											
338	Total Intangible Plant	0	0	0	0	0	0	0	0	2,077,912	0	0	0	0	0	0	0				
339	Production Plant																				
340	Land and land rights																				
341	Structures and improvements									(72,824)											
342	Boiler plant equipment									926,002											
343	Engines and engine-driven generators									494											
344	Turbogenerator units									189,242											
345	Accessory electric equipment									63,754											
346	Miscellaneous power plant equipment									(203,510)											
347	Asset retirement costs for steam production plant									0											
348	Total Steam Production Plant	0	0	0	0	0	0	0	0	903,157	0	0	0	0	0	0	0				
349	Land and land rights									50,885											
350	Structures and improvements									3,595,199											
351	Reservoirs, dams, and waterways									(1,070,860)											
352	Water wheels, turbines and generators									(714,357)											
353	Accessory electric equipment									152,010											
354	Miscellaneous power plant equipment									459,020											
355	Roads, railroads and bridges									(438,402)											
356	Asset retirement costs for hydraulic production plant									0											
357	Total Hydraulic Production Plant	0	0	0	0	0	0	0	0	2,035,497	0	0	0	0	0	0	0				
358	Land and land rights									0											
359	Structures and improvements									21,022											
360	Fuel holders, producers, and accessories									1,049											
361	Prime movers									(433)											
362	Generators									970,842											
363	Accessory electric equipment									53,208											
364	Miscellaneous power plant equipment									(5,194)											
365	Asset retirement costs for other production plant									0											
366	Energy Storage Equipment—production									0											
367	Total Other Production Plant	0	0	0	0	0	0	0	0	1,040,494	0	0	0	0	0	0	0				
368	Total Production Plant	0	0	0	0	0	0	0	0	1,040,494	0	0	0	0	0	0	0				

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1	Proforma	AVISTA UTILITIES	Washington Jurisdiction										Electric Utility					
2	Pro Forma Results of Operations	Cost of Service Level Detail	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ
3	Company Base Case UE-20	For the Twelve Months Ended December 31, 2019	Weather Normalization	Eliminate Adder Sch	Misc Resisting Exp	Restate Incentives	Restate Debt Interest	Eliminate Power Cost Del	Net Perce Settlement	Normalize CS2/Colstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec
4			2.10 E-WN	2.11 EEAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMM	2.17 E-RD1	2.18 E-APS	2.19 E-EOP19	3.00P E-PPS	3.00T E-P-TRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PLN
369			0	0	0	0	0	0	0	0	0	3,979,148	0	0	0	0	0	0
370																		
371																		
372	Transmission Plant											665,383						
373	Land & Land Rights											(300,235)						
374	Structures & Improvements											6,867,439						
375	Station Equipment											(27,063)						
376	Towers & Fixtures											5,894,715						
377	Poles & Fixtures											4,653,074						
378	Overhead Conductors & Devices											107,217						
379	Underground Conduit											107,954						
380	Underground Conductors & Devices											(1,148)						
381	Roads & Trails											0						
382	Asset retirement costs for transmission plant											17,967,335						
383	<b>Total Transmission Plant</b>												0	0	0	0	0	0
384																		
385	Distribution Plant																	
386	Land & Land Rights											720,701						
387	Structures & Improvements											(509,271)						
388	Station Equipment											5,856,468						
389	Storage Battery Equipment											(125,410)						
390	Poles, Towers & Fixtures											73,890						
391	Overhead Conductors & Devices											(0)						
392	Underground Conduit											0						
393	Underground Conductors & Devices											0						
394	Line Transformers											(0)						
395	Meters											0						
396	Services											399,550						
397	Installations on Customer Premises											0						
398	Leased Property on Customer Premises											0						
399	Street Lights & Signal Systems											1,094,100						
400	Asset retirement costs for distribution plant											0						
401	<b>Total Distribution Plant</b>											7,510,026		0	0	0	0	0
402																		
403	General Plant																	
404	Land & Land Rights											794,068						
405	Structures & Improvements											6,199,307						
406	Office Furniture & Equipment											(570,958)						
407	Transportation Equipment											1,777,235						
408	Stores Equipment											(44,856)						
409	Tools, Shop & Garage Equipment											354,200						
410	Laboratory Equipment											150,571						
411	Power Operated Equipment											(151,173)						
412	Communication Equipment											(2,906,192)						
413	Miscellaneous Equipment											11,109						
414	Other tangible property											0						
415	Asset retirement costs for general plant											0						
416	<b>Total General Plant</b>											5,613,310		0	0	0	0	0
417	<b>Total Plant in Service</b>											37,147,631		0	0	0	0	0
418																		
419																		
420	<b>Accumulated Reserve For Depreciation</b>																	
421																		
422	Production Plant Accumulated Depreciation											(646)						
423	Land and land rights Accum Depr											(709,412)						
424	Structures and improvements Accum Depr											(1,053,978)						
425	Boiler plant equipment Accum Depr											(70)						
426	Engines and engine-driven generators Accum Depr											(195,063)						
427	Turbogenerator units Accum Depr											(187,044)						
428	Accessory electric equipment Accum Depr											0						



1	Proforma	AVISTA UTILITIES	Washington Jurisdiction															
2	Pro Forma Results of Operations	Cost of Service Level Detail	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ
3	Company Base Case UE-20	For the Twelve Months Ended December 31, 2019	Weather Normalization	Eliminate Adder Sch	Misc Resisting Exp	Restate Incentives	Restate Debt Interest	Eliminate Power Cost Del	Net Perce Settlement	Normalize CS2/Cokstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec
7	Account	Description	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PM	2.17 E-RD1	2.18 E-APS	2.19 E-EOP19	3.00P E-PPS	3.00T E-P-TRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PLN
429	316	Miscellaneous power plant equipment Accum Depr																
430	317	Asset retirement costs for steam production plant Accu																
431		<b>Total Steam Production Accum Depr</b>	0	0	0	0	0	0	0	0	0	(2,231,762)	0	0	0	0	0	0
432	330	Land and land rights Accum Depr										(282,105)						
433	331	Structures and improvements Accum Depr										(231,679)						
434	332	Reservoirs, dams, and waterways Accum Depr										(482,124)						
435	333	Water wheels, turbines and generators Accum Depr										(942,801)						
436	334	Accessory electric equipment Accum Depr										(480,106)						
437	335	Miscellaneous power plant equipment Accum Depr										(57,274)						
438	336	Roads, railroads and bridges Accum Depr										(31,812)						
439	337	Asset retirement costs for hydraulic production plant Ac										0						
440		<b>Total Hydraulic Production Accum Depr</b>	0	0	0	0	0	0	0	0	0	(2,507,902)	0	0	0	0	0	0
441	340	Land and land rights Accum Depr										0						
442	341	Structures and improvements Accum Depr										(214,396)						
443	342	Fuel holders, producers, and accessories Accum Depr										(178,841)						
444	343	Prime movers Accum Depr										(237,776)						
445	344	Generators Accum Depr										(437,444)						
446	345	Accessory electric equipment Accum Depr										(47,807)						
447	346	Miscellaneous power plant equipment Accum Depr										0						
448	347	Asset retirement costs for other production plant Accum										0						
449	348	Energy Storage Equipment—production Accum Depr										(3,433,618)						
450		<b>Total Other Production Accum Depr</b>	0	0	0	0	0	0	0	0	0	(3,433,618)	0	0	0	0	0	0
451		<b>Total Production Plant Accum Depr</b>	0	0	0	0	0	0	0	0	0	(8,173,283)	0	0	0	0	0	0
452																		
453		<i>Transmission Plant Accumulated Depreciation</i>																
454	350	Land & Land Rights Accum Depr										(85,610)						
455	352	Structures & Improvements Accum Depr										(90,174)						
456	353	Station Equipment Accum Depr										(1,725,431)						
457	354	Towers & Fixtures Accum Depr										(92,571)						
458	355	Poles & Fixtures Accum Depr										(1,034,784)						
459	356	Overhead Conductors & Devices Accum Depr										(699,427)						
460	357	Underground Conduit Accum Depr										(16,834)						
461	358	Underground Conductors & Devices Accum Depr										(16,725)						
462	359	Roads & Trails Accum Depr										(9,446)						
463	359.1	Asset retirement costs for transmission plant Accum D										0						
464		<b>Total Transmission Plant Accumulated Depreciation</b>	0	0	0	0	0	0	0	0	0	(3,771,001)	0	0	0	0	0	0
465																		
466		<i>Distribution Plant Accumulated Depreciation</i>																
467	360	Land & Land Rights Accum Depr										(4,354)						
468	361	Structures & Improvements Accum Depr										(141,382)						
469	362	Station Equipment Accum Depr										(911,153)						
470	363	Storage Battery Equipment Accum Depr										(66,456)						
471	364	Poles, Towers & Fixtures Accum Depr										(560,043)						
472	365	Overhead Conductors & Devices Accum Depr										(641,633)						
473	366	Underground Conduit Accum Depr										(69,831)						
474	367	Underground Conductors & Devices Accum Depr										(43,919)						
475	368	Line Transformers Accum Depr										(551,986)						
476	369	Meters Accum Depr										(197,002)						
477	370	Installations on Customer Premises Accum Depr										(0)						
478	371	Leased Property on Customer Premises Accum Depr										(92,480)						
479	372	Street Lights & Signal Systems Accum Depr										0						
480	373	Asset retirement costs for distribution plant Accum Dep										(290,326)						
481	374	<b>Total Distribution Plant Accumulated Depreciation</b>	0	0	0	0	0	0	0	0	0	558,264	0	0	0	0	0	0
482																		
483																		
484		Accumulated Reserve for Depreciation (continued)																
485		<i>General Plant Accumulated Depreciation</i>																
486	389	Land & Land Rights Accum Depr										(9,374)						
487	390	Structures & Improvements Accum Depr										(455,409)						
488	391	Office Furniture & Equipment Accum Depr										(142,323)						

1	Proforma	AVISTA UTILITIES										Washington Jurisdiction									
2	Pro Forma Results of Operations	Cost of Service Level Detail										Electric Utility									
3	Company Base Case UE-20	For the Twelve Months Ended December 31, 2019																			
4		U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ				
5	B	Weather Normalization	Eliminate Adder Sch	Misc Resisting Exp	Restate Incentives	Restate Debt Interest	Eliminate Power Cost Del	Nez Perce Settlement	Normalize CS2/Colstrip MM	Authorized Power Supply	Restate 2019 RB to EOP	Pro Forma Power Supply	Pro Forma Trans Rev/Exp	Pro Forma Revenue Norm	Pro Forma DDC & Reg Amort	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec				
6	C	2.10 E-WN	2.11 E-EAS	2.12 E-MR	2.13 E-EWPC	2.14 E-NPS	2.15 E-RI	2.16 E-PMW	2.17 E-RD1	2.18 E-APS	2.19 E-EOP19	3.00P E-PPS	3.00T E-PTRAN	3.01 E-PREV	3.02 E-PRA	3.03 E-ARAM	3.04 E-PLN				
7	Account	Description																			
489	392	Transportation Equipment Accum Depr									(990,882)										
490	393	Stores Equipment Accum Depr									(56,185)										
491	394	Tools, Shop & Garage Equipment Accum Depr									(262,499)										
492	395	Laboratory Equipment Accum Depr									(54,741)										
493	396	Power Operated Equipment Accum Depr									(207,357)										
494	397	Communication Equipment Accum Depr									3,019,587										
495	398	Miscellaneous Equipment Accum Depr									(23,640)										
496	399	Other tangible property Accum Depr									0										
497	399.1	Asset retirement costs for general plant Accum Depr									0										
498		<b>Total General Plant Accumulated Depreciation</b>	0	0	0	0	0	0	0	0	1,101,827	0	0	0	0	0	0				
499																					
500		<b>Total Accumulated Reserve for Depreciation</b>	0	0	0	0	0	0	0	0	(10,284,193)	0	0	0	0	0	0				
501																					
502		<i>Intangible Plant Accumulated Amortization</i>																			
503	302	Franchises & Consents Accum Amortization									(270,127)										
504	303.00	Miscellaneous Accum Amortization									(214,205)										
505	303.12	AM/MDM Software Accum Amortization									0										
506	303.1X	Miscellaneous - Computer Software									(4,813,117)										
507		<b>Total Intangible Plant Accum Amortization</b>	0	0	0	0	0	0	0	0	(5,297,450)	0	0	0	0	0	0				
508																					
509		<b>Total Accum Reserve for Depreciation &amp; Amortization</b>	0	0	0	0	0	0	0	0	(15,581,643)	0	0	0	0	0	0				
510																					
511		<b>Total Net Plant</b>	0	0	0	0	0	0	0	0	21,565,988	0	0	0	0	0	0				
512																					
513		<b>Miscellaneous Rate Base Items</b>																			
514	235	Customer Deposits																			
515	252	Customer Advances																			
516	282	Plant Related Accumulated Deferred Income Taxes									(749,437)										
517	283	Other Accumulated Deferred Income Tax Liability									232,143										
518	190	Other Accumulated Deferred Income Tax Asset																			
519	182	Regulatory Asset - AFUDC																			
520	182	Hydro Reinsurance - Direct																			
521	101/108	Kettle Falls Disallowed Plant																			
522	186/111	Colstrip Common AFUDC																			
523	182.3	AWI Existing Meters/ERT's Deferral AID																			
524	124	Investment in Exchange Power																			
525		Colstrip Reallocation																			
526	254	Colstrip Regulatory Asset/Liability																			
527		Open																			
528		Open																			
529		Total Working Capital																			
530																					
531		<b>Total Miscellaneous Rate Base Items</b>	0	0	0	0	0	0	0	0	(517,294)	0	0	0	0	0	0				
532																					
533		<b>Total Rate Base</b>	0	0	0	0	0	0	0	0	21,048,694	0	0	0	0	0	0				
534																					
535																					
536		Non-Additive Items																			
537		Interest																			
538																					
539																					
540																					

1 Proforma		AVISTA UTILITIES										Washington Jurisdiction			
2 Pro Forma Results of Operations		Cost of Service Level Detail										Electric Utility			
3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019													
	D	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AW	AX	
7 Account	Description	Pro Forma Labor Exec 3.05 E-PLE	Pro Forma Empl Benefits 3.06 E-PFB	Pro Forma Insurance Exp 3.07 E-PINS	Pro Forma IS/IT Exp 3.08 E-PT	Pro Forma Property Tax 3.09 E-PPT	Pro Forma Fee Free Amort 3.10 E-PFEE	Pro Forma 2020 Cust at Cr 3.11 E-PCAP1	Pro Forma 2020 Large & Distinct 3.12 E-CAP2	Pro Forma 2020 Programatic 3.13 E-CAP3	Pro Forma 2020 Mandatory 3.14 E-CAP4	Pro Forma 2020 Short Lived 3.15 E-CAP5	Pro Forma Wildfire Cap/Exp 3.17 E-WF	Pro Forma EIM Cap/Exp 3.18 E-PEIM	
9	<b>Operating Income</b>														
10	<b>Operation &amp; Maintenance Expenses</b>														
11	Production Expenses														
12	500-OP Steam Supervision & Engineering	0	3,289												
13	501-OP Steam Fuel	0	12,465												
14	502-OP Steam Steam Expenses	0	7,644												
15	503-OP Steam From Other Sources	0	0												
16	504-OP Steam Steam Transferred-CR	0	0												
17	505-OP Steam Electric Expenses	0	8,188												
18	506-OP Steam Miscellaneous Power Exp.	0	3,838												
19	507-OP Steam Rents	0	0												
20	508-OP Steam Operation supplies and expenses (non-ma)	0	0												
21	<b>Total Steam Operation</b>	0	<b>35,424</b>	0	0	0	0	0	0	0	0	0	0	0	
22	510-MT Steam Supervision & Engineering	0	1,236												
23	511-MT Steam Structures	0	291												
24	512-MT Steam Boiler Plant	0	11,741												
25	513-MT Steam Electric Plant	0	3,879												
26	514-MT Steam Miscellaneous Plant	0	1,202												
27	<b>Total Steam Maintenance</b>	0	<b>18,449</b>	0	0	0	0	0	0	0	0	0	0	0	
28	<b>Total Steam</b>	0	<b>53,872</b>	0	0	0	0	0	0	0	0	0	0	0	
29															
30	535-OP Hydro Supervision & Engineering	0	22,596												
31	536-OP Hydro Water For Power	0	193												
32	537-OP Hydro Hydraulic Expenses	0	7,391												
33	538-OP Hydro Electric Expenses	0	74,157												
34	539-OP Hydro Miscellaneous Power Exp.	0	2,359												
35	540-OP Hydro Rents	0	3												
36	<b>Total Hydraulic Operation</b>	0	<b>106,699</b>	0	0	0	0	0	0	0	0	0	0	0	
37	541-MT Hydro Supervision & Engineering	0	7,405												
38	542-MT Hydro Structures	0	3,022												
39	543-MT Hydro Reservoirs, Dams & Waterways	0	7,869												
40	544-MT Hydro Electric Plant	0	26,990												
41	545-MT Hydro Miscellaneous Plant	0	7,532												
42	<b>Total Hydraulic Maintenance</b>	0	<b>52,818</b>	0	0	0	0	0	0	0	0	0	0	0	
43	<b>Total Hydraulic</b>	0	<b>159,518</b>	0	0	0	0	0	0	0	0	0	0	0	
44															
45	546-OP Other Supervision & Engineering	0	1,662												
46	547-OP Other Fuel	0	0												
47	548-OP Other Generation Expenses	0	5,171												
48	548.1-OP Other Operation of energy storage equipment	0	0												
49	549-OP Other Miscellaneous Power Exp.	0	3,185												
50	550-OP Other Rents	0	0												
51	<b>Total Other Operation</b>	0	<b>10,018</b>	0	0	0	0	0	0	0	0	0	0	0	
52	551-MT Other Supervision & Engineering	0	5,115												
53	552-MT Other Structures	0	121												
54	553-MT Other Generating & Electric Plant	0	7,090												
55	553.1-MT Other Maintenance of energy storage equipment	0	0												
56	554-MT Other Miscellaneous Plant	0	1,766												
57	<b>Total Other Maintenance</b>	0	<b>14,092</b>	0	0	0	0	0	0	0	0	0	0	0	
58	<b>Total Other</b>	0	<b>24,110</b>	0	0	0	0	0	0	0	0	0	0	0	
59															
60	555-OP Purchased Power	0	0												
61	555.1-OP Power purchased for storage operations	0	0												
62	556-OP Total System Control & Load Dispatching	0	3,898												
63	557-OP Total Other Expenses	0	60,282												
64	<b>Total Production Expenses</b>	0	<b>301,679</b>	0	0	0	0	0	0	0	0	0	0	0	
65															
66	Transmission Expenses														
67	560-OP Supervision & Engineering	0	19,485												
68	561.1-OP Load dispatch—reliability	0	68												

1 Proforma		AVISTA UTILITIES										Washington Jurisdiction					
2 Pro Forma Results of Operations		Cost of Service Level Detail										Electric Utility					
3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019															
4	5 B	C	D	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
6	7 Account	Description	Pro Forma Labor Exec	Pro Forma Empl Benefits	Pro Forma Insurance Exp	Pro Forma IS/IT Exp	Pro Forma Property Tax	Pro Forma Fee Free Amort	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programmatic	Pro Forma 2020 Mandatory	Pro Forma 2020 Short Lived	Pro Forma 2020 E-CAP4	Pro Forma 2020 E-CAP5	Pro Forma 2020 E-CAP6	Pro Forma 2020 E-CAP7	Pro Forma 2020 E-CAP8
8			3.05 E-PLP	3.06 E-FEB	3.07 E-PINS	3.08 E-PT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	
69	561.2-OP	Load dispatch—monitor and operate transmission syst	0	749													
70	561.3-OP	Load dispatch—transmission service and scheduling	0	9,460													
71	561.4-OP	Scheduling, system control and dispatch services	0	12,645													
72	561.5-OP	Reliability planning and standards development	0	8,273													
73	561.6-OP	Transmission service studies	0	0													
74	561.7-OP	Generation interconnection studies	0	0													
75	561.8-OP	Reliability planning and standards development service	0	0													
76	562-OP	Station Expenses	0	3,260													
77	563-OP	Overhead Line Expenses	0	659													
78	564-OP	Underground Line Expenses	0	0													
79	565-OP	Transmission of Electricity By Others	0	0													
80	566-OP	Miscellaneous Expenses	0	14,122													
81	567-OP	Rents	0	223													
82		<b>Total Transmission Operation</b>	0	<b>68,943</b>	0	0	0	0	0	0	0	0	0	0	0	995,000	1,386,000
83	568-MT	Supervision & Engineering	0	5,242													
84	569-MT	Structures	0	4,765													
85	569.1-MT	Maintenance of computer hardware	0	0													
86	569.2-MT	Maintenance of computer software	0	0													
87	569.3-MT	Maintenance of communication equipment	0	0													
88	569.4-MT	Maintenance of miscellaneous regional transmission pl	0	0													
89	570-MT	Station Equipment	0	6,303													
90	571-MT	Overhead Lines	0	374													
91	572-MT	Underground Lines	0	0													
92	573-MT	Miscellaneous Plant	0	194													
93		<b>Total Transmission Maintenance</b>	0	<b>16,878</b>	0	0	0	0	0	0	0	0	0	0	0	995,000	1,386,000
94		<b>Total Transmission Expenses</b>	0	<b>85,822</b>	0	0	0	0	0	0	0	0	0	0	0	995,000	1,386,000
95																	
96		<i>Distribution Expenses</i>															
97	580-OP	Supervision & Engineering	0	41,967													
98	581-OP	Load Dispatching	0	0													
99	582-OP	Station Expenses	0	5,324													
100	583-OP	Overhead Line Expenses	0	15,427													
101	584-OP	Underground Line Expenses	0	8,021													
102	585-OP	Street Lighting & Signal Systems	0	98													
103	586-OP	Meter Expenses	0	22,641													
104	587-OP	Customer Installations Expenses	0	7,740													
105	588-OP	Miscellaneous Expenses	0	66,165													
106	589-OP	Rents	0	391													
107		<b>Total Distribution Operation</b>	0	<b>167,774</b>	0	0	0	0	0	0	0	0	0	0	0	1,434,000	0
108	590-MT	Supervision & Engineering	0	9,963													
109	591-MT	Structures	0	3,365													
110	592-MT	Station Equipment	0	7,528													
111	592.1-MT	Maintenance of energy storage equipment	0	0													
112	593-MT	Overhead Lines	0	27,579													
113	594-MT	Underground Lines	0	7,968													
114	595-MT	Line Transformers	0	4,163													
115	596-MT	Street Lighting & Signal Systems	0	1,823													
116	597-MT	Meters	0	488													
117	598-MT	Miscellaneous Plant	0	4,043													
118		<b>Total Distribution Maintenance</b>	0	<b>66,939</b>	0	0	0	0	0	0	0	0	0	0	0	(166,000)	0
119		<b>Total Distribution Expenses</b>	0	<b>234,713</b>	0	0	0	0	0	0	0	0	0	0	0	(166,000)	0
120																	
121		<i>Customer Accounting Expenses</i>															
122	901-OP	Supervision	0	1,634													
123	902-OP	Meter Reading	0	31,094													
124	903-OP	Customer Records & Collections	0	70,294													
125	904-OP	Uncollectible Accounts	0	0													
126	905-OP	Misc Customer Accounts Expenses	0	1,406													
127		<b>Total Customer Accounting Expenses</b>	0	<b>104,427</b>	0	0	0	0	0	0	0	0	0	0	0	96,830	0
128																	

1 Proforma		AVISTA UTILITIES										Washington Jurisdiction					
2 Pro Forma Results of Operations		Cost of Service Level Detail										Electric Utility					
3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019															
4	5 B	C	D	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
6	Account	Description	Pro Forma Labor Exec	Pro Forma Empl Exec	Pro Forma Insurance Exp	Pro Forma IS/IT Exp	Pro Forma Property Tax	Pro Forma Fee Free Amort	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Short Lived	Pro Forma 2020 Programmatic	Pro Forma 2020 Mandatory	Pro Forma 2020 E-CAP4	Pro Forma 2020 E-CAP5	Pro Forma 2020 E-CAP6	Pro Forma 2020 E-CAP7	Pro Forma 2020 E-CAP8
7	8	3.05 E-PL	3.06 E-PFB	3.07 E-PNS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM		
129		Customer Information Expenses															
130	907-OP	Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	908-OP	Customer Assistance Expenses	0	5,075													
132	909-OP	Advertising	0	2,744													
133	910-OP	Misc Customer Service & Info Exp	0	610													
134		<b>Total Customer Information Expenses</b>	<b>0</b>	<b>8,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
135		Sales Expenses															
136		Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
137	911-OP	Supervision	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
138	912-OP	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139	913-OP	Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140	916-OP	Misc Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
141		<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
142																	
143		<b>Subtotal Expenses</b>	<b>0</b>	<b>735,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,830</b>	<b>0</b>	<b>0</b>	<b>(166,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,025,000</b>	<b>1,366,000</b>
144		Administrative & General Expenses															
145	920-OP	Admin & General Salaries	(317,530)	317,856		2,012,757											
147	921-OP	Office Supplies & Expenses	0	5,770													
148	922-OP	Admin Expenses Transferred - credit	0	0													
149	923-OP	Outside Services Employed	0	594													
150	924-OP	Property Insurance Premium	0	0	1,061,731												
151	925-OP	Injuries & Damages	0	(0)	2,477,373												
152	926-OP	Employee Pension & Benefits	0	5,562													
153	927-OP	Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
154	928-OP	Regulatory Commission Expenses	0	21,555													
155	929-OP	Duplicate charges - credit	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
156	930.1-OP	General advertising expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
157	930.2-OP	Miscellaneous general expenses	0	6,025													
158	931-OP	Rents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
159	935.MT	Maintenance of General Plant	0	27,507													
160		<b>Total Administrative &amp; General Expense</b>	<b>(317,530)</b>	<b>384,869</b>	<b>3,539,104</b>	<b>2,012,757</b>	<b>0</b>	<b>96,830</b>	<b>0</b>	<b>0</b>	<b>(166,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,985,807)</b>	<b>0</b>	<b>0</b>
161																	
162		<b>Total Operating &amp; Maintenance Expenses</b>	<b>(317,530)</b>	<b>1,119,939</b>	<b>3,539,104</b>	<b>2,012,757</b>	<b>0</b>	<b>96,830</b>	<b>0</b>	<b>0</b>	<b>(166,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,985,807)</b>	<b>4,025,000</b>	<b>1,366,000</b>
163		164 Taxes Other Than Income Taxes															
165	408150	Property - Production			758,763												
166	408180	Property - Transmission			396,904												
167	408160	Property - Distribution			552,452												
168		Property - Administrative & General															
169	408140	State Kwh Generation-Production															
170	409100	Montana/Oregon SIT-Production															
171	408XXX	Misc - Production															
172	408XXX	Misc - Distribution															
173	408120	B&O - Distribution															
174	408110	Excise - Distribution															
175		<b>Total Taxes Other Than Income Taxes</b>	<b>0</b>	<b>0</b>	<b>1,708,119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
176																	
177		<b>Depreciation Expense</b>															
178		Production Plant Depreciation Expense															
179	310	Land and land rights Depr Exp															
180	311	Structures and improvements Depr Exp															
181	312	Boiler plant equipment Depr Exp															
182	313	Engines and engine-driven generators Depr Exp															
183	314	Turbogenerator units Depr Exp															
184	315	Accessory electric equipment Depr Exp															
185	316	Miscellaneous power plant equipment Depr Exp															
186	317	Asset retirement costs for steam production plant Depr															
187		<b>Total Steam Production Depr Exp</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
188	330	Land and land rights Depr Exp															





1	Proforma	AVISTA UTILITIES										Washington Jurisdiction				
		Cost of Service Level Detail										Electric Utility				
2	Pro Forma Results of Operations	For the Twelve Months Ended December 31, 2019														
3	Company Base Case UE-20	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	
4		Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
5	B	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	
6	C	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	
7	Description	Labor Exec	Empl Benefits	Insurance Exp	IS/IT Exp	Property Tax	Fee Free Amort	2020 Cust at Cr	2020 Large & Dislnct	2020 Programatic	2020 Mandatory	2020 Short Lived	AMI Capital Add	Wildfire Cap/Exp	EIM Cap/Exp	
8		3.05 E-PL	3.06 E-PEB	3.07 E-PINS	3.08 E-PT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM	
309	<b>Total Sale of Electricity (Retail)</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
310	From Sale of Electricity (Wholesale)															
311	Revenues for Rate Refund															
312	<b>Total Revenues From Sale or Distribution of Electric</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
313	Forfeited discounts															
314	Miscellaneous Service Revenues															
315	Sales of Water and Water Power															
316	Rent From Electric Property															
317	Interdepartmental rents															
318	Other Electric Revenues															
319	Revenues from Transmission of Electricity to Others															
320	Regional Transmission Service Revenues															
321	Miscellaneous Revenues															
322	<b>Total Other Operating Revenues</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
323																
324	<b>Total Operating Revenues</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
325																
326	<b>Total Operating Income</b>	250,849	(894,752)	(2,795,892)	(1,590,078)	(1,349,414)	(1,052,368)	(1,403,502)	(238,062)	(749,110)	(375,579)	(1,495,656)	(7,153,459)	(3,358,807)	(2,159,658)	
327		0	(0)	0	(0)	0	0	0	0	(0)	0	(0)	0	0	(0)	
328																
329																
330	<b>Rate Base</b>															
331	<b>Plant in Service</b>															
332	Intangible Plant															
333	Hydro Relicensing - Allocated															
334	Franchises & Consents															
335	Miscellaneous															
336	AM/MDM Software															
337	Miscellaneous - Computer Software							3,707,000	890,000	667,000	0	7,006,000	29,775,466	0	6,595,080	
338	<b>Total Intangible Plant</b>	0	0	0	0	0	0	3,707,000	890,000	667,000	0	7,006,000	29,775,466	0	6,595,080	
339																
340	<b>Production Plant</b>															
341	Land and land rights							0	0	0	0	0	0	0	0	
342	Structures and improvements							0	0	0	0	0	0	0	0	
343	Boiler plant equipment							0	0	0	0	0	0	0	0	
344	Engines and engine-driven generators							0	0	0	0	0	0	0	0	
345	Turbogenerator units							0	0	0	0	0	0	0	0	
346	Accessory electric equipment							0	0	0	0	0	0	0	0	
347	Miscellaneous power plant equipment							0	0	0	0	0	0	0	0	
348	Asset retirement costs for steam production plant							0	(2,083,000)	0	0	0	0	0	0	
349	<b>Total Steam Production Plant</b>	0	0	0	0	0	0	0	(2,083,000)	0	0	0	0	0	0	
350	Land and land rights							0	0	0	0	0	0	0	0	
351	Structures and improvements							0	0	0	0	0	0	0	3,081,869	
352	Reservoirs, dams, and waterways							0	0	0	0	0	0	0	0	
353	Water wheels, turbines and generators							0	0	0	0	0	0	0	0	
354	Accessory electric equipment							0	0	0	0	0	0	0	0	
355	Miscellaneous power plant equipment							0	0	0	0	0	0	0	0	
356	Roads, railroads and bridges							0	2,976,000	893,000	1,686,000	0	0	0	0	
357	Asset retirement costs for hydraulic production plant							0	0	0	0	0	0	0	0	
358	<b>Total Hydraulic Production Plant</b>	0	0	0	0	0	0	0	2,976,000	893,000	1,686,000	0	0	0	3,081,869	
359	Land and land rights							0	0	0	0	0	0	0	0	
360	Structures and improvements							0	0	0	0	0	0	0	0	
361	Fuel holders, producers, and accessories							0	0	0	0	0	0	0	0	
362	Prime movers							0	0	0	0	0	0	0	0	
363	Generators							0	0	1,258,000	0	0	0	0	0	
364	Accessory electric equipment							0	0	0	0	0	0	0	0	
365	Miscellaneous power plant equipment							0	0	0	0	0	0	0	0	
366	Asset retirement costs for other production plant							0	0	0	0	0	0	0	0	
367	Energy Storage Equipment—production							0	0	0	0	0	0	0	0	
368	<b>Total Other Production Plant</b>	0	0	0	0	0	0	0	0	1,258,000	0	0	0	0	0	



1 Proforma	AVISTA UTILITIES										Washington Jurisdiction			
	Cost of Service Level Detail										Electric Utility			
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3 Company Base Case UE-20	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
4	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
5 B	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
6	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma	Pro Forma
7 Account	Labor Exec	Empl Benefits	Insurance Exp	IS/IT Exp	Property Tax	Fee Free Amort	2020 Cust at Cr	2020 Large & Dislnct	2020 Programmatic	2020 Mandatory	2020 Short Lived	AMI Capital Add	Wildfire Cap/Exp	EIM Cap/Exp
8	3.05 E-PL	3.06 E-PFB	3.07 E-PNS	3.08 E-PT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAPT	3.12 E-CAPI	3.13 E-CAPS	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM
369	0	0	0	0	0	0	0	893,000	2,151,000	1,686,000	0	0	0	3,081,889
370														
371														
372														
373														
374														
375														
376														
377														
378														
379														
380														
381														
382	0	0	0	0	0	0	0	11,460,000	6,759,000	28,736,000	0	0	4,728,468	1,098,164
383														
384														
385														
386														
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388														
389														
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391														
392														
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394														
395														
396														
397														
398														
399														
400	0	0	0	0	0	0	0	1,395,000	28,821,000	3,315,000	0	34,773,176	8,807,466	0
401														
402														
403														
404														
405							19,000	995,000	4,921,000	0	(3,299,000)	5,366,317	0	0
406							0	0	0	0	0	0	0	0
407							0	0	0	0	0	0	0	0
408							0	0	0	0	0	0	0	0
409							0	0	0	0	0	238,809	0	0
410							0	0	0	0	0	0	0	0
411							0	0	0	0	0	11,043,696	0	0
412							0	0	0	0	0	0	0	0
413							0	0	0	0	0	0	0	0
414							0	0	0	0	0	0	0	0
415	0	0	0	0	0	0	19,000	995,000	4,921,000	0	(3,299,000)	16,648,922	0	0
416														
417	0	0	0	0	0	0	3,726,000	15,633,000	43,319,000	33,737,000	3,707,000	81,197,464	13,535,934	10,775,133
418														
419														
420	<b>Accumulated Reserve For Depreciation</b>													
421														
422														
423							0	0	0	0	0	0	0	0
424							0	0	0	0	0	0	0	0
425							0	0	0	0	0	0	0	0
426							0	0	0	0	0	0	0	0
427							0	0	0	0	0	0	0	0
428							0	0	0	0	0	0	0	0
429							0	0	0	0	0	0	0	0

1 Proforma		AVISTA UTILITIES										Washington Jurisdiction			
2 Pro Forma Results of Operations		Cost of Service Level Detail										Electric Utility			
3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019													
		AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
7 Account	Description	Pro Forma Labor Exec 3.05 E-PL	Pro Forma Empl Benefits 3.06 E-PEB	Pro Forma Insurance Exp 3.07 E-PINS	Pro Forma IS/IT Exp 3.08 E-PIT	Pro Forma Property Tax 3.09 E-PPT	Pro Forma Fee Free Amort 3.10 E-PFEE	Pro Forma 2020 Cust at Cr 3.11 E-PCAP1	Pro Forma 2020 Large & Distinct 3.12 E-CAP2	Pro Forma 2020 Programmatic 3.13 E-CAP3	Pro Forma 2020 Mandatory 3.14 E-CAP4	Pro Forma 2020 Short Lived 3.15 E-CAP5	Pro Forma AMI Capital Add 3.16 E-AMI	Pro Forma Wildfire Cap/Exp 3.17 E-WF	Pro Forma EIM Cap/Exp 3.18 E-PEIM
429 316	Miscellaneous power plant equipment Accum Depr								2,083,000						
430 317	Asset retirement costs for steam production plant Accum Depr														
431	<b>Total Steam Production Accum Depr</b>	0	0	0	0	0	0	0	2,083,000	0	0	0	0	0	0
432 330	Land and land rights Accum Depr														
433 331	Structures and improvements Accum Depr														(79,549)
434 332	Reservoirs, dams, and waterways Accum Depr														
435 333	Water wheels, turbines and generators Accum Depr														
436 334	Accessory electric equipment Accum Depr														
437 335	Miscellaneous power plant equipment Accum Depr								576,000	182,000	337,000				
438 336	Roads, railroads and bridges Accum Depr														
439 337	Asset retirement costs for hydraulic production plant Accum Depr														
440	<b>Total Hydraulic Production Accum Depr</b>	0	0	0	0	0	0	0	576,000	182,000	337,000	0	0	0	(79,549)
441 340	Land and land rights Accum Depr														
442 341	Structures and improvements Accum Depr														
443 342	Fuel holders, producers, and accessories Accum Depr														
444 343	Prime movers Accum Depr														
445 344	Generators Accum Depr									225,000					
446 345	Accessory electric equipment Accum Depr														
447 346	Miscellaneous power plant equipment Accum Depr														
448 347	Asset retirement costs for other production plant Accum Depr														
449 348	Energy Storage Equipment—production Accum Depr														
450	<b>Total Other Production Accum Depr</b>	0	0	0	0	0	0	0	2,659,000	407,000	337,000	0	0	0	(79,549)
451	<b>Total Production Plant Accum Depr</b>	0	0	0	0	0	0	0	2,659,000	407,000	337,000	0	0	0	(79,549)
452															
453	<i>Transmission Plant Accumulated Depreciation</i>														
454 350	Land & Land Rights Accum Depr														
455 352	Structures & Improvements Accum Depr														
456 353	Station Equipment Accum Depr								2,685,000	760,000	2,084,000				(30,406)
457 354	Towers & Fixtures Accum Depr														
458 355	Poles & Fixtures Accum Depr													(91,912)	
459 356	Overhead Conductors & Devices Accum Depr														
460 357	Underground Conduit Accum Depr														
461 358	Underground Conductors & Devices Accum Depr														
462 359	Roads & Trails Accum Depr														
463 359.1	Asset retirement costs for transmission plant Accum Depr														
464	<b>Total Transmission Plant Accumulated Depreciation</b>	0	0	0	0	0	0	0	2,685,000	760,000	2,084,000	0	0	(91,912)	(30,406)
465															
466	<i>Distribution Plant Accumulated Depreciation</i>														
467 360	Land & Land Rights Accum Depr														
468 361	Structures & Improvements Accum Depr														
469 362	Station Equipment Accum Depr														
470 363	Storage Battery Equipment Accum Depr														
471 364	Poles, Towers & Fixtures Accum Depr								1,366,000	4,218,000	484,000			(151,760)	
472 365	Overhead Conductors & Devices Accum Depr														
473 366	Underground Conduit Accum Depr														
474 367	Underground Conductors & Devices Accum Depr														
475 368	Line Transformers Accum Depr														
476 369	Services Accum Depr														
477 370	Meters Accum Depr														
478 371	Installations on Customer Premises Accum Depr														
479 372	Leased Property on Customer Premises Accum Depr														
480 373	Street Lights & Signal Systems Accum Depr												(6,933,434)		
481 374	Asset retirement costs for distribution plant Accum Depr														
482	<b>Total Distribution Plant Accumulated Depreciation</b>	0	0	0	0	0	0	0	1,366,000	4,218,000	484,000	0	(6,933,434)	(151,760)	0
483															
484	Accumulated Reserve for Depreciation (continued)														
485	<i>General Plant Accumulated Depreciation</i>														
486 389	Land & Land Rights Accum Depr														
487 390	Structures & Improvements Accum Depr														
488 391	Office Furniture & Equipment Accum Depr														
							(2,000)		1,702,000	4,990,000	0	7,007,000	(3,946,328)	0	0

1 Proforma		AVISTA UTILITIES										Washington Jurisdiction			
2 Pro Forma Results of Operations		Cost of Service Level Detail										Electric Utility			
3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019													
4	5 B C D	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
6	7 Account	Pro Forma Labor Exec	Pro Forma Empl Benefits	Pro Forma Insurance Exp	Pro Forma IS/IT Exp	Pro Forma Property Tax	Pro Forma Fee Free Amort	Pro Forma 2020 Cust at Cr	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programmatic	Pro Forma 2020 Mandatory	Pro Forma 2020 Short Lived	Pro Forma AMI Capital Add	Pro Forma Wildfire Cap/Exp	Pro Forma EIM Cap/Exp
8	Description	3.05 E-PLE	3.06 E-PEB	3.07 E-PINS	3.08 E-PIT	3.09 E-PPT	3.10 E-PFEE	3.11 E-PCAP1	3.12 E-CAP2	3.13 E-CAP3	3.14 E-CAP4	3.15 E-CAP5	3.16 E-AMI	3.17 E-WF	3.18 E-PEIM
489	392 Transportation Equipment Accum Depr														
490	393 Stores Equipment Accum Depr														
491	394 Tools, Shop & Garage Equipment Accum Depr														
492	395 Laboratory Equipment Accum Depr														
493	396 Power Operated Equipment Accum Depr														
494	397 Communication Equipment Accum Depr														
495	398 Miscellaneous Equipment Accum Depr														
496	399 Other tangible property Accum Depr														
497	399.1 Asset retirement costs for general plant Accum Depr														
498	499 Total General Plant Accumulated Depreciation	0	0	0	0	0	0	(2,000)	1,702,000	4,990,000	0	7,007,000	(4,883,679)	0	0
499	500 Total Accumulated Reserve for Depreciation	0	0	0	0	0	0	(2,000)	8,412,000	10,375,000	2,905,000	7,007,000	(11,817,113)	(243,672)	(109,955)
501	501 Intangible Plant Accumulated Amortization														
502	502 Franchises & Consents Accum Amortization														
503	302 Miscellaneous Accum Amortization														
504	303.00 AM/MDM Software Accum Amortization														
505	303.12 Miscellaneous - Computer Software														
506	303.1X Total Intangible Plant Accum Amortization	0	0	0	0	0	0	6,156,000	(27,000)	(37,000)	0	703,000	(16,191,606)	0	(989,564)
507	508 Total Accum Reserve for Depreciation & Amortization	0	0	0	0	0	0	0	8,385,000	10,338,000	2,905,000	7,710,000	(28,008,719)	(243,672)	(1,099,539)
509	510 Total Net Plant	0	0	0	0	0	0	9,880,000	24,018,000	53,657,000	36,642,000	11,417,000	53,188,745	13,292,262	9,875,584
512	512 Miscellaneous Rate Base Items														
513	513 Customer Deposits														
514	235 Customer Advances														
515	252 Plant Related Accumulated Deferred Income Taxes														
516	282 Other Accumulated Deferred Income Tax Liability														
517	283 Other Accumulated Deferred Income Tax Asset														
518	190 Regulatory Asset - AFUDC														
519	182 Hydro Relicensing - Direct														
520	182 Kettle Falls Disallowed Plant														
521	101/108 Colstrip Common AFUDC														
522	186/111 AMI Existing Meters/ERT's Deferral A/D														
523	182.3 Investment in Exchange Power														
524	124 Colstrip Reallocation														
525	254 Colstrip Regulatory Asset/Liability														
526	254 Open														
527	Open														
528	Open														
529	Total Working Capital														
530	530 Total Miscellaneous Rate Base Items	0	0	0	0	0	0	(564,000)	(710,000)	(2,119,000)	(1,058,000)	(531,000)	38,975,015	(165,810)	(316,974)
531	532 Total Rate Base	0	0	0	0	0	0	9,316,000	23,308,000	51,538,000	35,584,000	10,886,000	92,163,760	13,126,452	9,358,620
532	533 Non-Additive Items														
533	534 Interest														
534	535														
535	536														
536	537														
537	538														
538	539														
539	540														
540															

1 Proforma		AVISTA UTILITIES				AVISTA UTILITIES			
2 Pro Forma Results of Operations		Cost of Service Level Detail				COS Proforma Transfer			
3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019				For the Twelve Months Ended			
4		AY	AZ	BA	BK	BL	BM	BN	BP
5	B	Pro Forma	Pro Forma	Restate	Net Total	Total	Total	check	Transfer
6	C	Colstrip Cap & Amort	CS2/Col Major Maint	2019 ADPIT	of All		Rounded	AMI values	Labor
7	D	3.19 E-FCOL	3.20 E-PMI	3.21 E-RDFIT	Adjustments		to \$000s	Totals	Totals
8	Account	Description							
9	Operating Income								
10	Operation & Maintenance Expenses								
11	Production Expenses								
12	500-OP	Steam	Supervision & Engineering		13,109	311,082	311,000		157,697
13	501-OP	Steam	Fuel		1,163,697	21,414,533	21,415,000		598,623
14	502-OP	Steam	Steam Expenses		31,152	2,605,684	2,606,000		367,162
15	503-OP	Steam	From Other Sources		0	0	0		0
16	504-OP	Steam	Steam Transferred-CR		0	0	0		0
17	505-OP	Steam	Electric Expenses		33,368	732,173	732,000		0
18	506-OP	Steam	Miscellaneous Power Exp.	(16,289)	(927,099)	1,170,618	1,171,000		393,270
19	507-OP	Steam	Rents		0	9,898	10,000		184,187
20	508-OP	Steam	Operation supplies and expenses (non-me)		0	0	0		0
21	Total Steam Operation				314,227	26,243,988	26,245,000	ok	0
22	510-MT	Steam	Supervision & Engineering		4,924	361,473	362,000		59,236
23	511-MT	Steam	Structures		1,184	504,950	505,000		13,964
24	512-MT	Steam	Boiler Plant		47,884	4,049,697	4,050,000		563,973
25	513-MT	Steam	Electric Plant		16,213	468,344	468,000		191,135
26	514-MT	Steam	Miscellaneous Plant		4,883	830,358	830,000		57,736
27	Total Steam Maintenance				75,088	6,214,822	6,215,000	ok	0
28	Total Steam		(16,289)	0	389,316	32,458,811	32,460,000	ok	0
29									
30	535-OP	Hydro	Supervision & Engineering		90,069	2,336,897	2,337,000		1,083,343
31	536-OP	Hydro	Water For Power		(45,545)	568,395	568,000		9,269
32	537-OP	Hydro	Hydraulic Expenses		29,532	6,477,572	6,478,000		354,398
33	538-OP	Hydro	Electric Expenses		302,439	5,348,264	5,348,000		3,562,160
34	539-OP	Hydro	Miscellaneous Power Exp.		9,578	747,727	748,000		113,266
35	540-OP	Hydro	Rents		282,646	4,489,741	4,490,000		150
36	Total Hydraulic Operation				668,718	19,968,595	19,969,000	ok	0
37	541-MT	Hydro	Supervision & Engineering		29,728	691,824	692,000		355,245
38	542-MT	Hydro	Structures		12,303	497,871	498,000		145,129
39	543-MT	Hydro	Reservoirs, Dams & Waterways		32,011	1,239,969	1,240,000		377,919
40	544-MT	Hydro	Electric Plant		109,767	2,433,380	2,433,000		1,296,177
41	545-MT	Hydro	Miscellaneous Plant		30,566	779,966	780,000		361,644
42	Total Hydraulic Maintenance				214,374	5,643,009	5,643,000	ok	0
43	Total Hydraulic		0	0	883,093	25,611,605	25,612,000	ok	0
44									
45	546-OP	Other	Supervision & Engineering		6,623	188,887	189,000		79,659
46	547-OP	Other	Fuel		3,879,000	50,812,227	50,812,000		0
47	548-OP	Other	Generation Expenses		21,090	1,576,994	1,577,000		248,398
48	548.1-OP	Other	Operation of energy storage equipment		0	0	0		0
49	549-OP	Other	Miscellaneous Power Exp.		12,735	896,219	896,000		152,741
50	550-OP	Other	Rents		0	30,880	31,000		0
51	Total Other Operation				3,919,448	53,505,207	53,505,000	ok	0
52	551-MT	Other	Supervision & Engineering		20,466	543,506	544,000		245,308
53	552-MT	Other	Structures		492	88,807	89,000		5,812
54	553-MT	Other	Generating & Electric Plant		28,852	4,775,321	4,775,000		340,502
55	553.1-MT	Other	Maintenance of energy storage equipment		0	0	0		0
56	554-MT	Other	Miscellaneous Plant		7,188	318,797	319,000		84,820
57	Total Other Maintenance				56,989	5,726,432	5,727,000	ok	0
58	Total Other		0	0	3,976,448	59,231,640	59,232,000	ok	0
59									
60	555-OP	Purchased Power			(18,300,000)	70,782,886	70,783,000		0
61	555.1-OP	Power purchased for storage operations			0	0	0		0
62	556-OP	Total System Control & Load Dispatching			15,535	520,381	520,000		1868,762,241
63	557-OP	Total Other Expenses			(31,664,153)	5,775,916	5,776,000		28833,28,65
64	Total Production Expenses		(16,289)	0	(44,699,762)	194,381,238	194,383,000	ok	0
65									
66	Transmission Expenses								
67	560-OP	Supervision & Engineering			(25,377)	1,625,648	1,626,000		1,626,000
68	561.1-OP	Load dispatch—reliability			269	2,482,454	2,482,000		9341,8,942

1 Proforma		AVISTA UTILITIES				AVISTA UTILITIES				
2 Pro Forma Results of Operations		Cost of Service Level Detail				COS Proforma Transfer				
3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019				For the Twelve Months Ended				
		AY	AZ	BA	BK	BL	BM	BN	BO	BP
7 Account	Description	Pro Forma Colstrip Cap & Amort 3.19 E-FCOL	Pro Forma CS2/Col Major Maint 3.20 E-PMI	Restate 2019 ADFIT 3.21 E-RDFIT	Net Total of All Adjustments	Total	Total Rounded to \$000s	check AMI values	Transfer Proforma	Transfer Labor
69	561.2-OP Load dispatch—monitor and operate transmission syst				2,984	2,984	3,000		3,000	35898,1914
70	561.3-OP Load dispatch—transmission service and scheduling				37,702	37,702	38,000		38,000	453529,482
71	561.4-OP Scheduling, system control and dispatch services				50,405	50,405	50,000		50,000	606258,327
72	561.5-OP Reliability planning and standards development				32,976	32,976	33,000		33,000	396643,788
73	561.6-OP Transmission service studies				0	0	0		0	0
74	561.7-OP Generation interconnection studies				0	0	0		0	0
75	561.8-OP Reliability planning and standards development service				0	0	0		0	3,9638E-14
76	562-OP Station Expenses				13,263	392,278	392,000		392,000	156548,156
77	563-OP Overhead Line Expenses				2,684	255,616	256,000		256,000	31663,3743
78	564-OP Underground Line Expenses				0	0	0		0	0
79	565-OP Transmission of Electricity By Others				745,000	12,069,751	12,070,000		12,070,000	0
80	566-OP Miscellaneous Expenses				2,093,934	4,199,739	4,200,000		4,200,000	677693,858
81	567-OP Rents				897	117,584	118,000		118,000	10684,3744
82	<b>Total Transmission Operation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,954,735</b>	<b>21,267,135</b>	<b>21,268,000</b>	<b>ok</b>		
83	568-MT Supervision & Engineering				21,024	450,502	451,000		451,000	251425,929
84	569-MT Structures				19,432	477,763	478,000		478,000	228874,363
85	569.1-MT Maintenance of computer hardware				0	0	0		0	0
86	569.2-MT Maintenance of computer software				0	0	0		0	0
87	569.3-MT Maintenance of communication equipment				0	0	0		0	0
88	569.4-MT Maintenance of miscellaneous regional transmission pl				25,707	674,968	675,000		675,000	302781,008
89	570-MT Station Equipment				1,524	655,259	655,000		655,000	17965,4956
90	571-MT Overhead Lines				0	46	0		0	0
91	572-MT Underground Lines				732	52,342	52,000		52,000	9337,42149
92	573-MT Miscellaneous Plant				0	0	0		0	0
93	<b>Total Transmission Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,480</b>	<b>2,310,901</b>	<b>2,311,000</b>	<b>ok</b>		
94	<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,023,216</b>	<b>23,578,037</b>	<b>23,579,000</b>	<b>ok</b>		
95										
96	<i>Distribution Expenses</i>									
97	580-OP Supervision & Engineering				164,496	3,308,231	3,308,000		3,308,000	2009245,74
98	581-OP Load Dispatching				0	0	0		0	0
99	582-OP Station Expenses				21,685	565,152	565,000		565,000	255696,959
100	583-OP Overhead Line Expenses				1,658,572	3,264,202	3,264,000		3,264,000	740701,071
101	584-OP Underground Line Expenses				32,704	1,068,719	1,069,000		1,069,000	385271,096
102	585-OP Street Lighting & Signal Systems				390	7,274	7,000		7,000	4685,78774
103	586-OP Meter Expenses				92,188	1,961,461	1,961,000		1,961,000	1087441,16
104	587-OP Customer Installations Expenses				31,382	702,431	703,000		703,000	371605,088
105	588-OP Miscellaneous Expenses				268,224	6,293,106	6,293,000		6,293,000	3176623,16
106	589-OP Rents				1,435,560	1,686,824	1,687,000		1,687,000	18762,9547
107	<b>Total Distribution Operation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,705,200</b>	<b>18,857,399</b>	<b>18,857,000</b>	<b>ok</b>		
108	590-MT Supervision & Engineering				40,089	1,102,614	1,103,000		1,103,000	478052,352
109	591-MT Structures				13,804	415,081	415,000		415,000	162588,372
110	592-MT Station Equipment				30,703	715,736	716,000		716,000	361613,75
111	592.1-MT Maintenance of energy storage equipment				0	0	0		0	0
112	593-MT Overhead Lines				(53,532)	7,860,604	7,861,000		7,861,000	1324744
113	594-MT Underground Lines				32,492	635,262	635,000		635,000	382726,287
114	595-MT Line Transformers				16,977	333,212	333,000		333,000	199957,264
115	596-MT Street Lighting & Signal Systems				7,434	174,796	175,000		175,000	87579,1888
116	597-MT Meters				1,991	39,486	40,000		40,000	23448,802
117	598-MT Miscellaneous Plant				16,430	423,951	424,000		424,000	194128,626
118	<b>Total Distribution Maintenance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,398</b>	<b>11,700,742</b>	<b>11,702,000</b>	<b>ok</b>		
119	<b>Total Distribution Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,811,598</b>	<b>30,558,141</b>	<b>30,559,000</b>	<b>ok</b>		
120										
121	<i>Customer Accounting Expenses</i>									
122	901-OP Supervision				6,514	124,707	125,000		125,000	78553,3729
123	902-OP Meter Reading				126,258	2,683,866	2,684,000		2,684,000	1493048,9
124	903-OP Customer Records & Collections				376,189	7,339,974	7,340,000		7,340,000	3371264,4
125	904-OP Uncollectible Accounts				1,451,264	1,588,102	1,588,000		1,588,000	0
126	905-OP Misc Customer Accounts Expenses				56,999	198,195	199,000		199,000	67420,6825
127	<b>Total Customer Accounting Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,019,225</b>	<b>11,934,845</b>	<b>11,936,000</b>	<b>ok</b>		
128										

1 Proforma		AVISTA UTILITIES				AVISTA UTILITIES			
2 Pro Forma Results of Operations		Cost of Service Level Detail				COS Proforma Transfer			
3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019				For the Twelve Months Ended			
		AY	AZ	BA	BK	BL	BM	BN	BP
4		Pro Forma	Pro Forma	Restate	Net Total	Total	Total	check	Transfer
5 B	C	3.19 E-FCOL	3.20 E-PMI	2019 ADPIT	of All	Rounded	to \$000s	AMI values	Labor
6	D	3.19 E-FCOL	3.20 E-PMI	2019 ADPIT	of All	Rounded	to \$000s	AMI values	Totals
7 Account	Description	3.19 E-FCOL	3.20 E-PMI	2019 ADPIT	of All	Rounded	to \$000s	AMI values	Totals
8		3.19 E-FCOL	3.20 E-PMI	2019 ADPIT	of All	Rounded	to \$000s	AMI values	Totals
129	Customer Information Expenses								
130	907-OP Supervision				0	0	0	0	0
131	908-OP Customer Assistance Expenses				(26,815,074)	582,892	583,000		583,000
132	909-OP Advertising				16,533	863,143	863,000		863,000
133	910-OP Misc Customer Service & Info Exp				5,148	185,110	185,000		185,000
134					0	1,631,144	1,631,000	ok	2,925,240
135					0	0	0		0
136	Sales Expenses								
137	911-OP Supervision				0	0	0	0	0
138	912-OP Demonstrating & Selling Expenses				0	0	0	0	0
139	913-OP Advertising Expenses				0	0	0	0	0
140	916-OP Misc Sales Expenses				0	0	0	0	0
141					0	0	0	0	0
142					0	0	0	0	0
143					0	262,083,404	262,088,000	ok	
144					0	0	0	0	0
145	Administrative & General Expenses								
146	920-OP Admin & General Salaries				(140,420)	23,697,993	23,698,000	(2,985,807)	23,698,000
147	921-OP Office Supplies & Expenses				15,109	3,403,690	3,403,000		3,403,000
148	922-OP Admin Expenses Transferred - credit				(51,889)	(122,700)	(123,000)		0
149	923-OP Outside Services Employed				(3,595)	7,103,015	7,103,000		7,103,000
150	924-OP Property Insurance Premium				1,053,184	2,057,728	2,058,000		2,058,000
151	925-OP Injuries & Damages				2,507,728	4,714,033	4,714,000		4,714,000
152	926-OP Employee Pension & Benefits				21,694	1,210,242	1,210,000		1,210,000
153	927-OP Franchise Requirements				0	0	0	0	0
154	928-OP Regulatory Commission Expenses				(305,757)	4,260,425	4,260,000		4,260,000
155	929-OP Duplicate charges - credit				0	0	0	0	0
156	930.1-OP General advertising expenses				0	0	0	0	0
157	930.2-OP Miscellaneous general expenses				(374,937)	3,192,426	3,193,000		3,193,000
158	931-OP Rents				1	213,160	213,000		213,000
159	935-MT Maintenance of General Plant				111,088	8,982,382	8,982,000		8,982,000
160					0	58,712,395	58,711,000	ok	132,029,69
161					0	0	0	0	0
162					0	320,795,799	320,799,000	ok	
163					0	0	0	0	0
164	Taxes Other Than Income Taxes								
165	408150 Property -Production				946,444	12,506,593	12,507,000		12,507,000
166	408180 Property -Transmission				559,692	4,530,084	4,531,000		4,531,000
167	408160 Property -Distribution				1,202,922	8,283,627	8,283,000		8,283,000
168	Property -Administrative & General				0	0	0	0	0
169	408140 State Kwh Generation-Production				0	952,100	952,000		952,000
170	409100 Montana/Oregon SIT-Production				0	(21,977)	(22,000)		(22,000)
171	408XXX Misc -Production				0	28,213	28,000		28,000
172	408XXX Misc -Distribution				0	225	0		0
173	408120 B&O -Distribution				(18,880,001)	0	0		0
174	408110 Excise -Distribution				217,395	21,678,678	21,678,000		21,678,000
175					0	47,957,543	47,957,000	ok	
176					0	0	0	0	0
177	Depreciation Expense								
178	Production Plant Depreciation Expense								
179	310 Land and land rights Depr Exp				(31)	1,284	1,000		1,000
180	311 Structures and improvements Depr Exp				1,627,700	3,232,408	3,232,000		3,232,000
181	312 Boiler plant equipment Depr Exp				3,279,100	6,074,781	6,075,000		6,075,000
182	313 Engines and engine-driven generators Depr Exp				572	711	1,000		1,000
183	314 Turbogenerator units Depr Exp				1,511,153	2,489,077	2,489,000		2,489,000
184	315 Accessory electric equipment Depr Exp				369,957	843,149	843,000		843,000
185	316 Miscellaneous power plant equipment Depr Exp				3,052,957	3,472,542	3,473,000		3,473,000
186	317 Asset retirement costs for steam production plant Depr				0	0	0		0
187					3,052,957	16,113,953	16,114,000	ok	
188	330 Land and land rights Depr Exp				0	582,286	582,000		582,000

1 Proforma		AVISTA UTILITIES					AVISTA UTILITIES				
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3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019					For the Twelve Months Ended				
4		AY	AZ	BA	BK	BL	BM	BN	BO	BP	
5	C	Pro Forma	Pro Forma	Restate	Net Total	Total	Total	check	Transfer	Transfer	
6	D	Colstrip Cap & Amort	CS2/Col Major Maint	2019 ADFIT	of All		Rounded	AMI values	Proforma	Labor	
7	Account	3.19 E-FCOL	3.20 E-PMI	3.21 E-RDFT	Adjustments		to \$000s		Totals	Totals	
8	Description										
189	331	Structures and improvements Depr Exp	0		(952,742)	135,117	135,000		135,000		
190	332	Reservoirs, dams, and waterways Depr Exp	0		(2,073,205)	264,392	264,000		264,000		
191	333	Water wheels, turbines and generators Depr Exp	0		68,800	3,475,808	3,476,000		3,476,000		
192	334	Accessory electric equipment Depr Exp	0		(773,481)	529,327	529,000		529,000		
193	335	Miscellaneous power plant equipment Depr Exp	0		(28,520)	118,520	119,000		119,000		
194	336	Roads, railroads and bridges Depr Exp	0		(26,206)	37,740	38,000		38,000		
195	337	Asset retirement costs for hydraulic production plant D	0		0	0	0		0		
196		<b>Hydraulic Production Depr Exp</b>	<b>0</b>	<b>0</b>	<b>(3,793,149)</b>	<b>5,123,191</b>	<b>5,123,000</b>	<b>ok</b>			
197	340	Land and land rights Depr Exp	0		0	0	0		0		
198	341	Structures and improvements Depr Exp	0		31,286	431,038	431,000		431,000		
199	342	Fuel holders, producers, and accessories Depr Exp	0		(12,340)	353,126	353,000		353,000		
200	343	Prime movers Depr Exp	0		(211,874)	226,522	227,000		227,000		
201	344	Generators Depr Exp	0		123,164	4,891,344	4,891,000		4,891,000		
202	345	Accessory electric equipment Depr Exp	0		(212,898)	700,847	701,000		701,000		
203	346	Miscellaneous power plant equipment Depr Exp	0		(2,536)	81,103	81,000		81,000		
204	347	Asset retirement costs for other production plant Depr Exp	0		0	0	0		0		
205	348	Energy Storage Equipment—production Depr Exp	0		0	0	0		0		
206		<b>Other Production Depr Exp</b>	<b>0</b>	<b>0</b>	<b>(285,198)</b>	<b>6,683,979</b>	<b>6,684,000</b>	<b>ok</b>			
207		<b>Total Production Plant Depreciation Expense</b>	<b>3,052,957</b>	<b>0</b>	<b>5,995,808</b>	<b>27,921,123</b>	<b>27,921,000</b>	<b>ok</b>			
208											
209		<i>Transmission Plant Depreciation Expense</i>									
210	350	Land & Land Rights Depr Exp	0		1,044	174,855	175,000		175,000		
211	352	Structures & Improvements Depr Exp	0		(3,179)	264,164	264,000		264,000		
212	353	Station Equipment Depr Exp	0		1,228,933	5,493,808	5,494,000		5,494,000		
213	354	Towers & Fixtures Depr Exp	0		(31,313)	169,393	169,000		169,000		
214	355	Poles & Fixtures Depr Exp	0		598,979	3,746,372	3,746,000		3,746,000		
215	356	Overhead Conductors & Devices Depr Exp	0		192,419	1,976,456	1,976,000		1,976,000		
216	357	Underground Conduit Depr Exp	0		1,758	35,021	35,000		35,000		
217	358	Underground Conductors & Devices Depr Exp	0		2,380	35,200	35,000		35,000		
218	359	Roads & Trails Depr Exp	0		(862)	19,504	20,000		20,000		
219	359.1	Asset retirement costs for transmission plant Depr Exp	0		0	0	0		0		
220		<b>Total Transmission Plant Depreciation Expense</b>	<b>0</b>	<b>0</b>	<b>1,990,159</b>	<b>11,914,771</b>	<b>11,914,000</b>	<b>ok</b>			
221											
222		<i>Distribution Plant Depreciation Expense</i>									
223	360	Land & Land Rights Depr Exp	0		9,121	16,338	16,000		16,000		
224	361	Structures & Improvements Depr Exp	0		11,309	460,526	461,000		461,000		
225	362	Station Equipment Depr Exp	0		346,955	2,701,632	2,702,000		2,702,000		
226	363	Storage Battery Equipment Depr Exp	0		6,940	167,795	168,000		168,000		
227	364	Poles, Towers & Fixtures Depr Exp	0		1,270,123	7,932,911	7,933,000		7,933,000		
228	365	Overhead Conductors & Devices Depr Exp	0		(289,030)	3,904,055	3,904,000		3,904,000		
229	366	Underground Conduit Depr Exp	0		(303,998)	1,154,730	1,155,000		1,155,000		
230	367	Underground Conductors & Devices Depr Exp	0		(891,116)	4,813,406	4,813,000		4,813,000		
231	368	Line Transformers Depr Exp	0		(41,544)	4,035,911	4,036,000		4,036,000		
232	369	Services Depr Exp	0		(223,805)	2,359,774	2,360,000		2,360,000		
233	370	Meters Depr Exp	0		1,927,976	3,938,702	3,939,000		3,939,000		
234	371	Installations on Customer Premises Depr Exp	0		16,391	192,183	192,000		192,000		
235	372	Leased Property on Customer Premises Depr Exp	0		0	0	0		0		
236	373	Street Lights & Signal Systems Depr Exp	0		(354,860)	909,030	909,000		909,000		
237		<b>Total Distribution Plant Depreciation Expense</b>	<b>0</b>	<b>0</b>	<b>1,484,462</b>	<b>32,586,903</b>	<b>32,588,000</b>	<b>ok</b>			
238											
239		<i>General Plant Depreciation Expense</i>									
240	389	Land & Land Rights Depr Exp	0		14,719	31,383	31,000		31,000		
241	390	Structures & Improvements Depr Exp	0		181,687	1,772,148	1,772,000		1,772,000		
242	391	Office Furniture & Equipment Depr Exp	0		183,155	9,067,495	9,067,000		9,067,000		
243	392	Transportation Equipment Depr Exp	0		(570,219)	(560,024)	(560,000)		(560,000)		
244	393	Stores Equipment Depr Exp	0		(4,332)	114,962	115,000		115,000		
245	394	Tools, Shop & Garage Equipment Depr Exp	0		23,419	553,434	553,000		553,000		
246	395	Laboratory Equipment Depr Exp	0		(12,291)	143,024	143,000		143,000		
247	396	Power Operated Equipment Depr Exp	0		6,759	6,759	7,000		7,000		
248	397	Communication Equipment Depr Exp	0		168,804	4,414,667	4,415,000		4,415,000		

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5	B	Pro Forma	Pro Forma	Restate	Net Total	Total	Total	check	Transfer	Transfer
6	C	Co-strip Cap & Amort	CS2/Coal Major Maint	2019 ADFFIT	of All		Rounded	AMI values	Proforma	Labor
7	D	3.19 E-FCOL	3.20 E-PMI	3.21 E-RDFFIT	Adjustments		to \$000s		Totals	Totals
8	Account	Description								
249	398	Miscellaneous Equipment Depr Exp	0		(37,924)	25,279	25,000		25,000	0
250	399	Other tangible property Depr Exp			0	0	0		0	0
251	399.1	Asset retirement costs for general plant Depr Exp			0	0	0		0	0
252		<b>Total General Plant Depreciation Expense</b>	<b>0</b>	<b>0</b>	<b>(46,224)</b>	<b>15,569,117</b>	<b>15,568,000</b>	<b>ok</b>		
254		<b>Total Depreciation Expense</b>	<b>3,052,957</b>	<b>0</b>	<b>9,424,205</b>	<b>87,991,914</b>	<b>87,991,000</b>	<b>ok</b>		
255		<b>Amortization Expense</b>								
256		<i>Intangible Plant Amortization Expense</i>								
257		Franchise & Consents Amort Exp	0		(10,888)	610,316	610,000		610,000	0
258	302	Miscellaneous Amort Exp	0		(121,779)	362,318	362,000		362,000	0
259	303.00	AMI/MDM Software Amort Exp	0		62,622	4,324,939	4,325,000		4,325,000	0
260	303.12	Miscellaneous - Computer Software Amort Exp	0		6,213,456	21,604,163	21,604,000		21,604,000	0
261	303.1X	<b>Total Intangible Plant Amortization Expense</b>	<b>0</b>	<b>0</b>	<b>6,143,411</b>	<b>26,901,737</b>	<b>26,901,000</b>	<b>ok</b>		
262										
263										
264		<b>Total Depreciation &amp; Amortization Expense</b>	<b>3,052,957</b>	<b>0</b>	<b>15,567,616</b>	<b>114,893,651</b>	<b>114,892,000</b>	<b>ok</b>		
265										
266		<b>Regulatory Deferral and Amortization Expenses</b>								
267		Co-strip 3 AFUDC Reallocation Adj			0	(152,192)	(152,000)		(152,000)	0
268		Gain on Sale of Utility Property			(58,167)	(58,167)	(58,000)		(58,000)	0
269		Open			0	0	0		0	0
270	405930	Amortization of Investment in WNPS Exch Power			(1,632,961)	0	0		0	0
271	406100	Amort of Acq Adj-Co-strip Common AFUDC			0	31,743	32,000		32,000	0
272	407322	Amortization of Spokane River Relicenses			(72,939)	0	0		0	0
273	407324	Amortization of CDA CDR Fund			(11,065)	131,280	131,000		131,000	0
274	407327/4	Co-strip Amortization and Deferral			(2,533,820)	(2,533,820)	(2,534,000)		(2,534,000)	0
275	407333	Amortization of CDA Settlement Costs			0	21,477	21,000		21,000	0
276	407382	Amortization of CDA Settlement - Allocated			0	580,314	580,000		580,000	0
277	407382	Amortization of CDA Settlement - Direct			(152,118)	0	0		0	0
278	407395	Optional Renewable Power Revenue Offset			(156,371)	0	0		0	0
279	407403	Amortization of Disallowed K.F. Plant			0	(5,609)	(6,000)		(6,000)	0
280	407450/4	Amortization of BPA Residential Exchange Credit			3,522,792	0	0		0	0
281	407494	Amortization of Schedule 98 REC Rev			(34,085)	0	0		0	0
282	407495	Optional Renew Solar Project Offset			0	(5,524)	(6,000)		(6,000)	0
283	407230	Tax Reform Amortization			3,914,140	0	0		0	0
284	407311	Regulatory Debit - AFUDC Amortization			(98,089)	676,102	676,000		676,000	0
285	407319	AFUDC Equity DFIT Deferral			(778,866)	0	0		0	0
286	407332	Existing Meters Excess Deprec. Deferral			(752,825)	0	0		0	0
287	407414	Regulatory Credit - Deferral - FISERVE			1,235,281	523,668	524,000		524,000	0
288	407436	Regulatory Credit - AMI			10,984,357	4,286,654	4,287,000		4,287,000	0
289		<b>Total Regulatory Deferrals and Amortizations</b>	<b>(2,533,820)</b>	<b>0</b>	<b>13,375,264</b>	<b>3,495,926</b>	<b>3,495,000</b>	<b>ok</b>		
290										
291		<b>Total Expenses before FIT</b>	<b>519,137</b>	<b>(16,288)</b>	<b>(46,817,580)</b>	<b>487,142,919</b>	<b>487,143,000</b>			
292										
293		<b>Federal Income Tax Expenses</b>								
294		Total Income Tax - State			0	0	0		0	0
295		Total Income Tax - Federal	(27,739)	3,421	(2,513,507)	2,449,233	2,449,000		2,449,000	0
296		Total Investment Tax Credit Amortization			0	(318,215)	(318,000)		(318,000)	0
297		Total Deferred Income Tax Expense	(596,000)		(1,162,808)	6,667,358	6,667,000		6,667,000	0
298		<b>Total Federal Income Tax Expenses</b>	<b>(623,739)</b>	<b>3,421</b>	<b>(3,676,315)</b>	<b>8,798,376</b>	<b>8,798,000</b>			
299										
300		<b>Total Operating Expenses</b>	<b>(104,602)</b>	<b>(12,868)</b>	<b>(50,493,894)</b>	<b>495,941,295</b>	<b>495,941,000</b>	<b>ok</b>		
301										
302		<b>Operating Revenues</b>								
303	440	Residential sales			(17,393,365)	232,554,039	232,554,000		232,554,000	0
304	442	Commercial and industrial sales			715,453	292,539,330	292,539,000		292,539,000	0
305	444	Public street and highway lighting			1,850,599	6,628,562	6,629,000		6,629,000	0
306	445	Other sales to public authorities			0	0	0		0	0
307	446	Sales to railroads and railways			0	0	0		0	0
308	448	Interdepartmental sales			(1,227,642)	0	0		0	0



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5	C	Pro Forma	Pro Forma	Restate	Net Total	Total	Total	check	Transfer	Transfer	
6	D	Colstrip Cap & Amort	CS2/Coal Major Maint	2019 ADFIT	of All		Rounded	AMI values	Proforma	Totals	
7	Account	3.19 E-FCOL	3.20 E-PMI	3.21 E-RDFT	Adjustments						
8											
309	<b>Total Sale of Electricity (Retail)</b>	0	0	0	(16,054,955)	531,721,931	531,722,000	ok	(531,722,000)		
310	From Sale of Electricity (Wholesale)				39,000	53,468,830	53,469,000		(53,469,000)		
311	Provision for Rate Refund				180,672	0	0		0		
312	<b>Total Revenues From Sale or Distribution of Electricity</b>	0	0	0	(15,835,283)	585,190,761	585,191,000	ok	0		
313	Forfeited discounts				0	0	0		0		
314	Miscellaneous Service Revenues				0	214,204	214,000		(214,000)		
315	Sales of Water and Water Power				0	226,020	226,000		(226,000)		
316	Rent From Electric Property				(13,639)	1,514,753	1,515,000		(1,515,000)		
317	Interdepartmental rents				0	0	0		0		
318	Other Electric Revenues				(41,395,569)	4,322,888	4,323,000		(4,323,000)		
319	Revenues from Transmission of Electricity to Others				(2,142,000)	10,602,862	10,603,000		(10,603,000)		
320	Regional Transmission Service Revenues				0	0	0		0		
321	Miscellaneous Revenues				0	0	0		0		
322	<b>Total Other Operating Revenues</b>	0	0	0	(43,551,208)	16,880,727	16,881,000	ok	0		
323											
324	<b>Total Operating Revenues</b>	0	0	0	(59,386,491)	602,071,488	602,072,000	ok	0		
325											
326	<b>Total Operating Income</b>	104,602	12,868	(159,061)	(8,892,597)	106,130,193	106,131,000	ok			
327		0	(0)	(0)		1	(0)				
328											
329											
330	<b>Rate Base</b>										
331	<b>Plant in Service</b>										
332	<i>Intangible Plant</i>										
333	Hydro Relicensing - Allocated				(866,535)	27,017,143	27,017,000		27,017,000		
334	Franchises & Consents				(266,482)	29,238,543	29,239,000		29,239,000		
335	Miscellaneous				(2,013,881)	10,271,063	10,271,000		10,271,000		
336	AM/MDM Software				(449,303)	29,775,466	29,775,000		29,775,000		
337	Miscellaneous - Computer Software				23,589,790	135,226,663	135,227,000		135,227,000		
338	<b>Total Intangible Plant</b>	0	0	0	20,493,589	231,528,877	231,529,000	ok	0		
339											
340	<i>Production Plant</i>										
341	Land and land rights				0	2,348,909	2,349,000		2,349,000		
342	Structures and improvements				(72,824)	91,361,185	91,361,000		91,361,000		
343	Boiler plant equipment				926,002	126,063,121	126,063,000		126,063,000		
344	Engines and engine-driven generators				494	5,248	5,000		5,000		
345	Turbogenerator units				189,242	37,463,935	37,464,000		37,464,000		
346	Accessory electric equipment				63,754	19,354,605	19,355,000		19,355,000		
347	Miscellaneous power plant equipment				12,369,965	21,148,453	21,149,000		21,149,000		
348	Asset retirement costs for steam production plant				0	0	0		0		
349	<b>Total Steam Production Plant</b>	12,369,965	0	0	11,180,122	297,725,458	297,726,000	ok	0		
350	Land and land rights				50,885	42,018,931	42,019,000		42,019,000		
351	Structures and improvements				6,677,088	66,793,652	66,794,000		66,794,000		
352	Reservoirs, dams, and waterways				(1,070,860)	126,484,993	126,485,000		126,485,000		
353	Water wheels, turbines and generators				(714,357)	153,702,456	153,703,000		153,703,000		
354	Accessory electric equipment				152,010	45,810,307	45,810,000		45,810,000		
355	Miscellaneous power plant equipment				6,014,020	15,522,099	15,522,000		15,522,000		
356	Roads, railroads and bridges				(436,402)	2,395,810	2,396,000		2,396,000		
357	Asset retirement costs for hydraulic production plant				0	0	0		0		
358	<b>Total Hydraulic Production Plant</b>	0	0	0	10,673,386	452,728,247	452,729,000	ok	0		
359	Land and land rights				594,152	594,000	594,000		594,000		
360	Structures and improvements				21,022	11,270,001	11,270,000		11,270,000		
361	Fuel holders, producers, and accessories				1,049	14,040,629	14,041,000		14,041,000		
362	Prime movers				(433)	15,430,239	15,430,000		15,430,000		
363	Generators				2,228,842	146,733,243	146,733,000		146,733,000		
364	Accessory electric equipment				53,208	14,671,387	14,671,000		14,671,000		
365	Miscellaneous power plant equipment				(5,194)	1,117,797	1,118,000		1,118,000		
366	Asset retirement costs for other production plant				0	0	0		0		
367	Energy Storage Equipment—production				0	0	0		0		
368	<b>Total Other Production Plant</b>	0	0	0	2,298,494	203,857,447	203,857,000	ok	0		

1 Proforma		AVISTA UTILITIES				AVISTA UTILITIES			
2 Pro Forma Results of Operations		Cost of Service Level Detail				COS Proforma Transfer			
3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019				For the Twelve Months Ended			
		AY	AZ	BA	BK	BL	BM	BN	BP
4	D	Pro Forma	Pro Forma	Restate	Net Total	Total	Total	check	Transfer
5		Colstrip Cap & Amort	CS2/Col Major Maint	2019 ADPIT	of All		Rounded	AMI values	Labor
6	Description	3.19 E-FCOL	3.20 E-PMI	3.21 E-RDFT	Adjustments		to \$000s		Totals
7								ok	Totals
8		12,359,965	0	24,151,002	954,311,152	954,311,152	954,312,000		
369	<b>Total Production Plant</b>								
370									
371	Transmission Plant								
372	Land & Land Rights	0			665,383	19,503,599	19,504,000		19,504,000
373	Structures & Improvements	0			(300,235)	16,656,948	16,657,000		16,657,000
374	Station Equipment	0			54,920,603	236,202,763	236,203,000		236,203,000
375	Towers & Fixtures	0			(27,063)	11,218,059	11,218,000		11,218,000
376	Poles & Fixtures	0			10,623,183	187,739,079	187,739,000		187,739,000
377	Overhead Conductors & Devices	0			4,653,074	104,098,070	104,098,000		104,098,000
378	Underground Conduit	0			107,217	2,135,427	2,135,000		2,135,000
379	Underground Conductors & Devices	0			107,954	1,708,730	1,709,000		1,709,000
380	Roads & Trails	0			(1,148)	1,383,203	1,383,000		1,383,000
381	Asset retirement costs for transmission plant				0	0	0		0
382	<b>Total Transmission Plant</b>				<b>70,746,967</b>	<b>580,645,878</b>	<b>580,646,000</b>		<b>ok</b>
383									
384	Distribution Plant								
385	Land & Land Rights	0			720,701	7,508,759	7,509,000		7,509,000
386	Structures & Improvements	0			(509,271)	26,774,744	26,775,000		26,775,000
387	Station Equipment	0			5,855,468	100,807,154	100,807,000		100,807,000
388	Storage Battery Equipment	0			(125,410)	2,466,982	2,467,000		2,467,000
389	Poles, Towers & Fixtures	0			42,412,356	316,799,495	316,799,000		316,799,000
390	Overhead Conductors & Devices	0			(0)	174,751,064	174,751,000		174,751,000
391	Underground Conduit	0			0	79,249,261	79,249,000		79,249,000
392	Underground Conductors & Devices	0			0	141,799,870	141,800,000		141,800,000
393	Line Transformers	0			(0)	189,938,120	189,938,000		189,938,000
394	Services	0			0	116,033,074	116,033,000		116,033,000
395	Meters	0			15,627,450	59,139,658	59,140,000		59,140,000
396	Installations on Customer Premises	0			399,550	2,115,566	2,115,000		2,115,000
397	Leased Property on Customer Premises	0			0	0	0		0
398	Street Lights & Signal Systems	0			1,094,100	42,568,607	42,569,000		42,569,000
399	Asset retirement costs for distribution plant				0	0	0		0
400	<b>Total Distribution Plant</b>				<b>65,475,942</b>	<b>1,259,952,355</b>	<b>1,259,952,000</b>		<b>ok</b>
401									
402	General Plant								
403	Land & Land Rights	0			794,068	6,982,435	6,982,000		6,982,000
404	Structures & Improvements	0			6,199,307	81,067,448	81,067,000		81,067,000
405	Office Furniture & Equipment	0			2,722,597	50,585,668	50,586,000		50,586,000
406	Transportation Equipment	0			1,777,235	42,282,537	42,283,000		42,283,000
407	Stores Equipment	0			(44,856)	2,874,052	2,874,000		2,874,000
408	Tools, Shop & Garage Equipment	0			354,200	10,988,390	10,988,000		10,988,000
409	Laboratory Equipment	0			229,157	2,152,309	2,152,000		2,152,000
410	Power Operated Equipment	0			(151,173)	20,563,497	20,564,000		20,564,000
411	Communication Equipment	0			4,709,982	78,250,838	78,251,000		78,251,000
412	Miscellaneous Equipment	0			11,109	430,697	431,000		431,000
413	Other tangible property	0			0	0	0		0
414	Asset retirement costs for general plant				0	0	0		0
415	<b>Total General Plant</b>				<b>16,601,625</b>	<b>296,157,873</b>	<b>296,158,000</b>		<b>ok</b>
416									
417	<b>Total Plant in Service</b>	<b>12,359,965</b>	<b>0</b>	<b>0</b>	<b>197,471,126</b>	<b>3,322,596,135</b>	<b>3,322,597,000</b>	<b>ok</b>	
418									
419	<b>Accumulated Reserve For Depreciation</b>								
420									
421	Production Plant Accumulated Depreciation				0	0	0		0
422	Land and land rights Accum Depr				(646)	(85,948)	(86,000)		(86,000)
423	Structures and improvements Accum Depr				(8,730,923)	(82,764,905)	(82,765,000)		(82,765,000)
424	Boiler plant equipment Accum Depr				(10,135,186)	(97,437,809)	(97,438,000)		(97,438,000)
425	Engines and engine-driven generators Accum Depr				(241)	(1,328)	(1,000)		(1,000)
426	Turbogenerator units Accum Depr				(2,086,894)	(23,872,447)	(23,872,000)		(23,872,000)
427	Accessory electric equipment Accum Depr				(1,261,964)	(14,103,516)	(14,104,000)		(14,104,000)
428									

1 Proforma		AVISTA UTILITIES				AVISTA UTILITIES										
2 Pro Forma Results of Operations		Cost of Service Level Detail				COS Proforma Transfer										
3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019				For the Twelve Months Ended										
4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Account	Description	AY 3.19 E-FCOL (3,348,247)	AZ Pro Forma CS2/Col Major Maint 3.20 E-PMIM	BA Restate 2019 ADFIT 3.21 E-RDFIT	BK Net Total of All Adjustments (1,350,795)	BL Total (9,819,508)	BM Total Rounded to \$000s (9,820,000)	BN check AMI values ok	BO Transfer Profirma Totals (9,820,000)	BP Transfer Labor Totals (9,820,000)						
429 316	Miscellaneous power plant equipment Accum Depr															
430 317	Asset retirement costs for steam production plant Accum Depr	(3,348,247)				(9,819,508)	(9,820,000)									
431	<b>Total Steam Production Accum Depr</b>	<b>(25,563,285)</b>	<b>0</b>	<b>0</b>	<b>(25,712,047)</b>	<b>(228,085,462)</b>	<b>(228,086,000)</b>	<b>ok</b>								
432 330	Land and land rights Accum Depr				(282,105)	(9,875,755)	(9,876,000)									
433 331	Structures and improvements Accum Depr				(13,231,873)	(13,232,000)	(13,232,000)									
434 332	Reservoirs, dams, and waterways Accum Depr				(482,124)	(33,112,389)	(33,112,000)									
435 333	Water wheels, turbines and generators Accum Depr				(942,801)	(24,430,840)	(24,431,000)									
436 334	Accessory electric equipment Accum Depr				(480,106)	(10,266,448)	(10,266,000)									
437 335	Miscellaneous power plant equipment Accum Depr				1,037,726	(2,112,806)	(2,113,000)									
438 336	Roads, railroads and bridges Accum Depr				(31,812)	(947,806)	(948,000)									
439 337	Asset retirement costs for hydraulic production plant Accum Depr				0	0	0									
440	<b>Total Hydraulic Production Accum Depr</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,492,451)</b>	<b>(93,977,918)</b>	<b>(93,978,000)</b>	<b>ok</b>								
441 340	Land and land rights Accum Depr				0	0	0									
442 341	Structures and improvements Accum Depr				(214,396)	(5,287,014)	(5,287,000)									
443 342	Fuel holders, producers, and accessories Accum Depr				(178,841)	(6,744,112)	(6,744,000)									
444 343	Prime movers Accum Depr				(237,776)	(11,675,428)	(11,675,000)									
445 344	Generators Accum Depr				(2,092,365)	(59,081,971)	(59,082,000)									
446 345	Accessory electric equipment Accum Depr				(437,444)	(7,645,612)	(7,646,000)									
447 346	Miscellaneous power plant equipment Accum Depr				(47,807)	(353,451)	(353,000)									
448 347	Asset retirement costs for other production plant Accum Depr				0	0	0									
449 348	Energy Storage Equipment—production Accum Depr				0	0	0									
450	<b>Total Other Production Accum Depr</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,208,619)</b>	<b>(90,787,568)</b>	<b>(90,787,000)</b>	<b>ok</b>								
451	<b>Total Production Plant Accum Depr</b>	<b>(25,563,285)</b>	<b>0</b>	<b>0</b>	<b>(30,413,116)</b>	<b>(412,850,968)</b>	<b>(412,851,000)</b>	<b>ok</b>								
452																
453	<i>Transmission Plant Accumulated Depreciation</i>															
454 350	Land & Land Rights Accum Depr				(85,610)	(4,171,873)	(4,172,000)									
455 352	Structures & Improvements Accum Depr				(90,174)	(4,459,222)	(4,459,000)									
456 353	Station Equipment Accum Depr				3,773,163	(52,260,128)	(52,260,000)									
457 354	Towers & Fixtures Accum Depr				(92,571)	(6,413,803)	(6,413,000)									
458 355	Poles & Fixtures Accum Depr				(1,126,686)	(44,932,149)	(44,932,000)									
459 356	Overhead Conductors & Devices Accum Depr				(699,427)	(31,289,876)	(31,290,000)									
460 357	Underground Conduit Accum Depr				(16,834)	(536,178)	(536,000)									
461 358	Underground Conductors & Devices Accum Depr				(16,725)	(707,859)	(708,000)									
462 359	Roads & Trails Accum Depr				(9,446)	(608,959)	(609,000)									
463 359.1	Asset retirement costs for transmission plant Accum Depr				0	0	0									
464	<b>Total Transmission Plant Accumulated Depreciation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,633,681</b>	<b>(145,380,046)</b>	<b>(145,379,000)</b>	<b>ok</b>								
465																
466	<i>Distribution Plant Accumulated Depreciation</i>															
467 360	Land & Land Rights Accum Depr				(4,354)	(45,246)	(45,000)									
468 361	Structures & Improvements Accum Depr				(141,382)	(5,059,294)	(5,059,000)									
469 362	Station Equipment Accum Depr				(911,153)	(25,223,030)	(25,223,000)									
470 363	Storage Battery Equipment Accum Depr				(66,456)	(618,048)	(618,000)									
471 364	Poles, Towers & Fixtures Accum Depr				6,476,283	(55,461,891)	(55,462,000)									
472 365	Overhead Conductors & Devices Accum Depr				641,633	(51,372,617)	(51,373,000)									
473 366	Underground Conduit Accum Depr				69,831	(23,886,823)	(23,887,000)									
474 367	Underground Conductors & Devices Accum Depr				43,919	(73,606,884)	(73,607,000)									
475 368	Line Transformers Accum Depr				551,986	(54,052,440)	(54,053,000)									
476 369	Services Accum Depr				197,002	(46,791,625)	(46,792,000)									
477 370	Meters Accum Depr				(6,386,900)	(9,565,250)	(9,565,000)									
478 371	Installations on Customer Premises Accum Depr				(92,480)	(379,890)	(380,000)									
479 372	Leased Property on Customer Premises Accum Depr				(290,326)	(12,838,242)	(12,838,000)									
480 373	Street Lights & Signal Systems Accum Depr				0	0	0									
481 374	Asset retirement costs for distribution plant Accum Depr				0	0	0									
482	<b>Total Distribution Plant Accumulated Depreciation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,515</b>	<b>(358,901,280)</b>	<b>(358,902,000)</b>	<b>ok</b>								
483																
484	Accumulated Reserve for Depreciation (continued)															
485	<i>General Plant Accumulated Depreciation</i>															
486 389	Land & Land Rights Accum Depr				(9,374)	(90,420)	(91,000)									
487 390	Structures & Improvements Accum Depr				(455,409)	(4,349,037)	(4,349,000)									
488 391	Office Furniture & Equipment Accum Depr				10,992,026	(15,438,811)	(15,439,000)									

1 Profoma		AVISTA UTILITIES					AVISTA UTILITIES				
2 Pro Forma Results of Operations		Cost of Service Level Detail					COS Proforma Transfer				
3 Company Base Case UE-20		For the Twelve Months Ended December 31, 2019					For the Twelve Months Ended				
4		AY	AZ	BA	BK	BL	BM	BN	BO	BP	
5	B	Pro Forma	Pro Forma	Restate	Net Total	Total	Total	check	Transfer	Transfer	
6	C	Colstrip Cap & Amort	CS2/Col Major Maint	2019 ADFIT	of All		Rounded	AMI values	Proforma	Labor	
7	D	3.19 E-FCOL	3.20 E-PMI	3.21 E-RDFT	Adjustments				Totals	Totals	
8	Description										
489	392	0	0	0	(990,882)	(18,702,483)	(18,703,000)		(18,703,000)		
490	393	0	0	0	(56,185)	(788,763)	(789,000)		(789,000)		
491	394	0	0	0	(262,499)	(3,756,511)	(3,757,000)		(3,757,000)		
492	395	0	0	0	(143,437)	(920,146)	(920,000)		(920,000)		
493	396	0	0	0	(207,357)	(11,698,245)	(11,699,000)	(104,460)			
494	397	0	0	0	2,281,761	(25,654,012)	(25,654,000)	(833,891)			
495	398	0	0	0	(23,640)	(351,041)	(351,000)		(351,000)		
496	399	0	0	0	0	0	0		0		
497	399.1	0	0	0	0	0	0		0		
498		0	0	0	11,115,005	(81,749,470)	(81,752,000)	ok			
499		(25,563,285)	0	0	(17,574,916)	(998,881,764)	(998,884,000)	ok			
500											
501											
502											
503	302	0	0	0	(270,127)	(8,661,892)	(8,662,000)		(8,662,000)		
504	303.00	0	0	0	(214,205)	(3,318,097)	(3,318,000)		(3,318,000)		
505	303.12	0	0	0	(11,759,355)	(16,191,606)	(16,192,000)		(16,192,000)		
506	303.1X	0	0	0	992,299	(40,158,267)	(40,159,000)	(16,191,606)			
507		0	0	0	(11,251,388)	(68,329,862)	(68,331,000)	ok			
508											
509	Total Accum Reserve for Depreciation & Amortization	(25,563,285)	0	0	(28,826,395)	(1,067,211,626)	(1,067,215,000)	ok			
510		(13,203,319)	0	0	168,644,821	2,255,384,509	2,255,382,000	ok			
511	Total Net Plant										
512											
513	Miscellaneous Rate Base Items										
514	235	Customer Deposits			(26)	(1,998,575)	(1,999,000)		(1,999,000)		
515	252	Customer Advances			1,472	(938,973)	(939,000)		(939,000)		
516	282	Plant Related Accumulated Deferred Income Taxes		(30,541,749)	(45,832,026)	(459,861,311)	(459,861,000)		(459,861,000)		
517	283	Other Accumulated Deferred Income Tax Liability			(2,917,793)	(7,627,234)	(7,627,000)		(7,627,000)		
518	190	Other Accumulated Deferred Income Tax Asset			4,051,823	4,051,823	4,052,000		4,052,000		
519	182	Regulatory Asset - AFUDC			848,711	3,155,094	3,155,000	1,031,168			
520	182	Hydro Reinsurance - Direct			(400,117)	5	0		0		
521	101/108	Kettle Falls Disallowed Plant			0	(0)	0		0		
522	186/111	Colstrip Common AFUDC			0	79,357	79,000		79,000		
523	182.3	AMI Existing Meters/ERTS Deferral AID			52,313,730	50,070,361	50,070,000	52,313,730	50,070,000		
524	124	Investment in Exchange Power			(644,143)	30	0		0		
525		Colstrip Reallocation			0	(65,332)	(65,000)		(65,000)		
526	254	Colstrip Regulatory Asset/Liability			(5,400,143)	(5,400,143)	(5,400,000)		(5,400,000)		
527		Open			0	0	0		0		
528		Open			0	0	0		0		
529		Total Working Capital			(3,752,470)	40,710,009	40,710,000		40,710,000		
530											
531	Total Miscellaneous Rate Base Items	(2,403,452)	0	(30,541,749)	(1,220,264)	(377,824,889)	(377,825,000)	ok			
532		(15,606,771)	0	(30,541,749)	167,424,557	1,877,559,620	1,877,557,000	ok			
533	Total Rate Base	2	-	(0)	(3)	(0)	(0)				
534											
535	Non-Additive Items										
536	Interest	(387,048)	0	(757,435)	(294,222)	46,563,479	46,563,000	ok	46,563,000		
538		2.48%	2.48%	2.48%							
539											
540											



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	
6	LIPLANT IN SERVICE																			
7	VLT																			
8	HYDROELECTRIC PLANT																			
9	XIP-382924 COA Linc COS Evard - Allocated	5,384,019.74							(65,640)											
10	CIP-364000 Towers & Structures (E) / 350000 Compressor Station Equipment (G)	11,245,131.99						(27,063)												
11	CYP-345000 Poles & Trusses (E) / 350000 Measuring & Regulating Equipment (G)	177,115,845.94						5,894,715									4,728,468			
12	CVP-350000 Overhead Conductors & Devices (E) / 350000 Purification Equipment (G)	99,444,995.55						4,653,074												
13	CXP-350000 Overhead Conductors (E) / 350000 Other Equipment (G)	2,082,810.06						107,217												
14	CIP-350000 Underground Conductors & Devices (E)	1,600,716.62						107,954												
15	CZP-350000 Roads & Trails (E)	1,384,330.20						(1,148)												
16	DA(TOTAL TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G))	509,896,910.67						17,967,335												
17	DC(TOTAL TRANSMISSION PLANT (E))	509,896,910.67						17,967,335												
18	DE(TOTAL UNDERGROUND STORAGE PLANT (G))																			
19	DI(TOTAL UNDERGROUND STORAGE PLANT (G))																			
20	DJ(TOTAL UNDERGROUND STORAGE PLANT (G))																			
21	DK(TOTAL UNDERGROUND STORAGE PLANT (G))																			
22	DL(TOTAL UNDERGROUND STORAGE PLANT (G))																			
23	DM(TOTAL UNDERGROUND STORAGE PLANT (G))																			
24	DN(TOTAL UNDERGROUND STORAGE PLANT (G))																			
25	DO(TOTAL UNDERGROUND STORAGE PLANT (G))																			
26	DP(TOTAL UNDERGROUND STORAGE PLANT (G))																			
27	DD(TOTAL ELECTRIC DISTRIBUTION PLANT)																			
28	DE(GAS DISTRIBUTION PLANT)																			
29	DF(TOTAL GAS DISTRIBUTION PLANT)																			
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7	LIPLANT IN SERVICE																			
8	INTANGIBLE PLANT																			
9	XIP-1822XK COA Linc CDR - Allocated	5,384,019.74			(65,640)				(65,640)											
10	GH/TOTAL ACCUMULATED DEPR - STEAM PRODUCTION PLANT (S)	5,208,445.17			2,231,762				2,231,762											
11	GI(A-312000)A80	(70,979,609.60)			(107,493)				(107,493)											
12	GH/TOTAL ACCUMULATED DEPR STEAM PRODUCTION PLANT w/A80	(205,479,182.14)			(2,339,255)				(2,339,255)											
13	GV(I)				-				-											
14	GE/ACCUMULATED DEPR - HYDRAULIC PRODUCTION PLANT	(9,539,649.72)			(282,105)				(282,105)											
15	OH(A-35000) Land & Land Rights	(13,920,645.08)			(231,679)				(231,679)											
16	OH(A-35000) Structures & Improvements	(33,112,388.89)			(482,124)				(482,124)											
17	GO(A-35200) Reservoirs, Dams, & Waterways	(2,440,890.44)			(942,801)				(942,801)											
18	GP(A-33000) Waterwheels, Turbines, & Generators	(10,266,448.19)			(480,106)				(480,106)											
19	GO(A-35000) Accessory Electric Equipment	(9,150,531.52)			(57,274)				(57,274)											
20	GR(A-35500) Miscellaneous Power Plant Equipment	(947,805.66)			(31,812)				(31,812)											
21	GS(A-31600) Roads, Railroads, & Bridges	(947,805.66)			(31,812)				(31,812)											
22	GS(A-31600) Other	(947,805.66)			(31,812)				(31,812)											
23	GV(TOTAL ACCUMULATED DEPR - HYDRAULIC PRODUCTION PLANT)	(94,485,466.19)			(2,507,902)				(2,507,902)											
24	GU(TOTAL ACCUMULATED DEPR - HYDRAULIC PRODUCTION PLANT (S))	\$94,485,466.19			\$2,507,902				\$2,507,902											
25	GV(I)				-				-											
26	GW/ACCUMULATED DEPR - OTHER PRODUCTION PLANT																			
27	GX(A-30400) Land & Land Rights																			
28	GY(A-34000) Land & Land Rights																			
29	GV(I)																			
30	GZ(A-34000) Structures & Improvements	(5,072,618.78)			(214,396)				(214,396)											
31	H(A-34200) Fuel Holders, Producers, & Accessories	(6,566,271.40)			(178,841)				(178,841)											
32	H(BA-34300) Prime Movers	(11,437,652.29)			(237,776)				(237,776)											
33	H(CA-34400) Generators	(56,946,690.94)			(2,313,904)				(2,313,904)											
34	H(DA-34100) Generators - Sols	(42,925.34)			(3,451)				(3,451)											
35	H(EA-34500) Accessory Electric Equipment	(7,204,931.31)			(436,584)				(436,584)											
36	H(FA-34500) Accessory Electric Equipment - Sols	(4,096.76)			(660)				(660)											
37	H(GA-34500) Miscellaneous Power Plant Equipment	(885,642.00)			(47,807)				(47,807)											
38	H(TOTAL ACCUMULATED DEPR - OTHER PRODUCTION PLANT)	(87,578,689.57)			(3,433,618)				(3,433,618)											
39	HI(TOTAL ACCUMULATED DEPR - OTHER PRODUCTION PLANT (S))	\$87,578,689.57			\$3,433,618				\$3,433,618											
40	HJ(A-30200)A80	(62,695.76)			(1,128)				(1,128)											
41	HI(TOTAL ACCUMULATED DEPR - OTHER PRODUCTION PLANT w/A80)	(87,641,685.73)			(3,434,746)				(3,434,746)											
42	HL(I)				-				-											
43	HMTOTAL ACCUMULATED DEPR - PRODUCTION PLANT	(88,437,651.59)			(8,173,283)				(8,173,283)											
44	HNTOTAL ACCUMULATED DEPR - PRODUCTION PLANT (S)	\$88,437,651.59			\$8,173,283				\$8,173,283											
45	HO(TOTAL ACCUMULATED DEPR - PRODUCTION PLANT w/A80)	(88,206,314.16)			(8,281,904)				(8,281,904)											
46	HP(I)				-				-											
47	HQ/ACCUMULATED DEPR - TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G)																			
48	HR(A-35000) Land in Fee (G)																			
49	HS(A-30200) Land in Fee (E) / Storage Right of Way (G)																			
50	HT(A-30300) Removing Property of Others (E)	(504,545.03)			(5,276)				(5,276)											
51	HU(A-35000) Land Easements (E)	(3,581,718.08)			(80,334)				(80,334)											
52	HV(A-35000) Land & Land Rights (E & G)	(4,086,263.11)			(85,610)				(85,610)											
53	HW(A-35100) Energy Storage (E)																			
54	HW(A-35100)S81 - Wells (G)																			
55	HW(A-35100)S81 - Wells (G)																			
56	HV(A-351200) Computer Software (E) / Storage Right of Way (G)																			
57	HZ(A-351300)S81 - Office (G)																			
58	HA(A-351400)S81 - Pump House (G)																			
59	IB(A-351410)S81 - Pump House (G)																			
60	IC(A-351500) Structures & Improvements (E & G)																			
61	IE(A-351510) Well Reservoirs (G)																			
62	IF(A-351520) Well Reservoirs (G)																			
63	IG(A-351530) Well Reservoirs (G)																			
64	IH(A-35200) Structures & Improvements (E) / Wells (G)	(4,369,948.18)			(90,174)				(90,174)											
65	II(A-35200) Station Equipment (E) / 35000 Lines (G)	(4,369,948.18)			(90,174)				(90,174)											
66	II(A-35200) Station Equipment (E) / 35000 Lines (G)	(6,097,854.52)			(1,720,860)				(1,720,860)											
67	II(A-35200) Station Equipment (E)	(4,477.05)			(4,571)				(4,571)											
68	II(A-35200) Station Equipment (E)	(6,097,854.52)			(1,725,451)				(1,725,451)											
69	II(A-35200) Towers & Fixtures (E) / 35000 Compressor Station Equipment (G)	(43,805,453.21)			(892,571)				(892,571)											
70	II(A-35200) Towers & Fixtures (E) / 35000 Measuring & Regulating Equipment (G)	(43,805,453.21)			(892,571)				(892,571)											
71	II(A-35200) Towers & Fixtures (E) / 35000 Purification Equipment (G)	(43,805,453.21)			(892,571)				(892,571)											
72	II(A-35200) Underground Conductors & Devices (E) / 35000 Other Equipment (G)	(519,343.31)			(16,834)				(16,834)											
73	II(A-35200) Underground Conductors & Devices	(691,134.17)			(16,725)				(16,725)											
74	II(A-35200) Roads & Trails	(599,512.25)			(9,446)				(9,446)											
75	II(A-35200) Roads & Trails	(599,512.25)			(9,446)				(9,446)											
76	IR(TOTAL ACCUMULATED DEPR - TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G))	(47,015,726.21)			(3,771,001)				(3,771,001)											
77	IS(TOTAL ACCUMULATED DEPR - TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G) (S))	\$47,015,726.21			\$3,771,001				\$3,771,001											
78	IV(TOTAL ACCUMULATED DEPR - UNDERGROUND STORAGE PLANT (G) (S))				-				-											
79	IV(I)				-				-											
80	IV(ACCUMULATED DEPR - ELECTRIC DISTRIBUTION PLANT)																			
81	EA(A-360200) Land & Land Rights																			
82	EA(A-360200) Land Easements	(40,892.25)			(4,354)				(4,354)											
83	EA(A-360500) Land Easements																			
84	EA(A-361000) Structures & Improvements	(4,917,911.58)			(141,382)				(141,382)											
85	EA(A-362000) Station Equipment	(24,311,876.62)			(911,153)				(911,153)											
86	EA(A-363000) Energy Storage (E)	(551,591.78)			(66,456)				(66,456)											
87	EA(A-364000) Towers, & Fixtures	(61,936,114.40)			(1,939,957)				(1,939,957)											

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6	LI PLANT IN SERVICE																		
7	VI																		
8	INTANGIBLE PLANT																		
9	KT TOTAL ACCUMULATED DEPR - ELECTRIC DISTRIBUTION PLANT (New Land & L)	5,384,019.74			5,384,019.74	(65,640)			(65,640)										
263	KT TOTAL ACCUMULATED DEPR - ELECTRIC DISTRIBUTION PLANT (S)	(859,286,744.60)			(859,286,744.60)	(577,423)	789,687	346,000	(577,423)										
264	KT TOTAL ACCUMULATED DEPR - ELECTRIC DISTRIBUTION PLANT (S)	\$359,966,218.40			\$359,966,218.40	577,423			577,423										
265	KT TOTAL ACCUMULATED DEPR - ELECTRIC DISTRIBUTION PLANT w/ARO				(359,966,218.40)	(577,423)			(577,423)										
266	KS TOTAL ACCUMULATED DEPR - GAS DISTRIBUTION PLANT																		
267	KS TOTAL ACCUMULATED DEPR - GAS DISTRIBUTION PLANT																		
268	KS TOTAL ACCUMULATED DEPR - GAS DISTRIBUTION PLANT																		
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333	KS TOTAL ACCUMULATED DEPR - GAS DISTRIBUTION PLANT																		



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7	VII																			
8	HYDRANTILE PLANT	5,384,019.74		5,318,379.73	(65,640)				(65,640)											
9	XIP-182324 COA (Lic Code Fund - Allocated)																			
3334	N61283915 - ADPT COA (PA Land Deposit)	165,954.21		168,109.30	2,255				2,255											
3335	N51283933 - ADPT COA (Settlement Costs)	(4,706,431.19)		(4,763,318.33)	(56,887)				(56,887)											
3336	NUI283950 - ADPT COA (Land Settlement - Allocated)	(1,101,489.24)		(1,109,593.60)	(8,104)				(8,104)											
3337	NVI283950 - ADPT AFDC-CMP (Inaugibles)	(846,532.58)		(846,532.60)	(0.02)				(0.02)											
3338	NVI283950 - ADPT Bond Redemptions	(148,970,469.32)		(148,970,469.32)																
3339	NWI(TOTAL PLANT ACCUMULATED DEFERRED FEDERAL INCOME TAX (PLANT ADFI	9418,970,869.28		9418,970,869.32	(4,000)				(4,000)											
3340	MK(TOTAL PLANT ADFI (S))																			3,052,957
341	NY(I)																			
342	MZ(NT PLANT IN SERVICE)	1,667,768,819.16		1,714,096,386.18	46,327,547				46,327,547											
343	MA(I)																			
344	MB(PLANT DEPRECIATION(Amortization Expenses)																			
345	NC(I)																			
346	ND(DEPRECIATION EXPENSES)																			
347	NE(I)																			
348	NF(DEPR EXPENSES - PRODUCTION PLANT)																			
349	NG(I)																			
350	NH(DEPR EXPENSES - STEAM PRODUCTION PLANT)																			
351	NI(D-310XX Land & Land Rights)	1,315.45		1,315.45	(31)				(31)											
352	NJ(D-311XX Structures & Improvements)	1,604,708.35		1,604,708.35	1,627,700				1,627,700											
353	NK(D-312000 Boiler Plant)	2,795,681.25		2,795,681.25	3,279,100				3,279,100											
354	NL(D-313000 Generators)	138.83		138.83	572				572											
355	NM(D-314000 Turbogenerator Units)	977,933.81		977,933.81	1,511,153				1,511,153											
356	NN(D-315000 Accessory Electric Equipment)	473,191.87		473,191.87	369,957				369,957											
357	NO(D-316000 Miscellaneous Power Plant Equipment)	186,838.06		186,838.06	287,747				287,747											
358	NP(TOTAL DEPR EXPENSES - STEAM PRODUCTION PLANT)	6,039,737.62		6,039,737.62	7,076,198				7,076,198			(55,000)								
359	NG(I)																			
360	NR(DEPR EXPENSES - HYDRAULIC PRODUCTION PLANT)																			
361	NS(D-320XX Land & Land Rights)	570,080.86		570,080.86	(7,795)				(7,795)											
362	NT(D-321XX Structures & Improvements)	1,067,859.27		1,067,859.27	(1,020,544)				(1,020,544)											
363	NU(D-322XX Reservoirs, Dams, & Waterways)	2,357,597.16		2,357,597.16	(2,073,205)				(2,073,205)											
364	NV(D-323000 Waterwheels, Turbines, & Generators)	3,407,088.37		3,407,088.37	68,800				68,800											
365	NW(D-324000 Accessory Electric Equipment)	1,302,808.35		1,302,808.35	(773,481)				(773,481)											
366	NX(D-325XX Miscellaneous Power Plant Equipment)	147,040.37		147,040.37	(14,520)				(14,520)			66,000								
367	NY(D-326000 Roads, Railroads, & Bridges)	63,945.54		63,945.54	(26,206)				(26,206)											
368	NZ(TOTAL DEPR EXPENSES - HYDRAULIC PRODUCTION PLANT)	8,916,339.92		8,916,339.92	(3,946,951)				(3,946,951)											
369	DA(I)																			
370	OB(DEPR EXPENSES - OTHER PRODUCTION PLANTS)																			
371	OC(D-34000 Land & Land Rights)																			
372	OD(D-34200 Land & Land Rights)																			
373	OE(D-341000 Structures & Improvements)	399,751.60		399,751.60	31,286				31,286											
374	OF(D-342000 Fuel Holders, Producers, & Accessories)	365,466.26		365,466.26	(12,340)				(12,340)											
375	OG(D-343000 Prime Movers)	438,396.08		438,396.08	(211,874)				(211,874)											
376	OH(D-344000 Generators)	4,761,605.09		4,761,605.09	42,402				42,402				45,000							
377	OI(D-34400 Generators - Solar)	6,574.55		6,574.55	(1,238)				(1,238)											
378	OJ(D-34500 Accessory Electric Equipment)	912,239.21		912,239.21	286				286											
379	OK(D-34500 Accessory Electric Equipment - Solar)	1,505.71		1,505.71	(2,536)				(2,536)											
380	OL(D-34600 Miscellaneous Power Plant Equipment)	83,638.95		83,638.95	(367,198)				(367,198)											
381	OM(TOTAL DEPR EXPENSES - OTHER PRODUCTION PLANT)	6,969,177.45		6,969,177.45	(367,198)				(367,198)											
382	ON(I)																			
383	OQ(TOTAL DEPR EXPENSES - PRODUCTION PLANT)	21,925,314.99		21,925,314.99	2,762,049				2,762,049											
384	OP(I)																			
385	OQ(DEPR EXPENSES - TRANSMISSION PLANT (E) / UNDERGROUND STORAGE PLANT (G))																			
386	OS(D-35000 Land In Fee (G))																			
387	OT(D-35200 Land In Fee (E) / Storage Right-of-Way (G))																			
388	OUI(D-35300 Removing Property of Others (E))	10,862.86		10,862.86																
389	OVI(D-35400 Land Easements (E))	162,948.23		162,948.23																
390	OW(D-350XXX Land & Land Rights)	173,831.09		173,831.09	1,044				1,044											
391	OX(D-351000 Energy Storage Eq (E))																			
392	OY(D-351100 SMI - Wells (G))																			
393	OZ(D-353,200 Computer Software (E) / Storage Right-of-Way (G))																			
394	PA(D-353300 SMI - Measuring/Regulating Station (G))																			
395	PB(D-353400 SMI - Office (G))																			
396	PC(D-353410 SMI - Pump House (G))																			
397	PD(D-353XXX Structures & Improvements (E & G))	267,342.91		267,342.91																
398	PE(D-352000 Structures & Improvements (E) / Wells (G))																			
399	PF(D-352200 Well Reservoirs (G))																			
400	PG(D-352300 Well Non-Recoverable (G))	267,342.91		267,342.91	(3,179)				(3,179)											
401	PH(D-352XXX Structures & Improvements (Except 352100))	4,256,134.34		4,256,134.34																
402	PJ(D-353100 Station Equipment)	8,740.25		8,740.25																
403	PK(D-353XXX Station Equipment)	4,264,874.59		4,264,874.59	259,311				259,311											
404	PL(D-354000 Towers & Poles)	200,705.82		200,705.82	(31,313)				(31,313)											
405	PM(D-355000 Poles & Fences)	3,147,392.82		3,147,392.82	383,196				383,196											
406	PN(D-356000 Overhead Conductors & Devices)	1,784,086.96		1,784,086.96	192,419				192,419											
407	PO(D-357000 Underground Conductors & Devices)	33,352.64		33,352.64	1,758				1,758											
408	PP(D-358000 Underground Conductors & Devices)	33,819.61		33,819.61	2,380				2,380											
409	PQ(D-359000 Roads & Trails)	30,955.68		30,955.68	(682)				(682)											
410	PR(TOTAL DEPR EXPENSES - TRANSMISSION PLANT (E) / UNDERGROUND STORAGE	9,924,602.12																		

Table with columns labeled A through S. Rows include categories like LIQUANT IN SERVICE, INTANGIBLE PLANT, DEPR EXPENSES - DISTRIBUTION PLANT, DEPR EXPENSES - ELECTRIC DISTRIBUTION PLANT, GAS DISTRIBUTION PLANT, and various equipment and infrastructure items. Values are provided for each category across the columns.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
6	LIPLANT IN SERVICE																	
7	VLI																	
8	WYNTANGIBRE PLANT																	
9	XIP-182324 CDA Lake CDR Fund - Allocated	5,284,019.74		5,218,379.73	(65,640)			(65,640)										
4066																		
4067	Supporting Data Report																	
4068	LIPLANT IN SERVICE	2,106,735,608.44		2,137,706,529.50														
4069	LIPLANT ADJUSTMENTS																	
500	LIPLANT ADJUSTMENTS																	
501	LIPLANT ADJUSTMENTS																	
502	LIPLANT ADJUSTMENTS																	
503	LIPLANT ADJUSTMENTS																	
504	LIPLANT ADJUSTMENTS																	
505	LIPLANT ADJUSTMENTS																	
506	LIPLANT ADJUSTMENTS																	
507	LIPLANT ADJUSTMENTS																	
508	LIPLANT ADJUSTMENTS																	
509	LIPLANT ADJUSTMENTS																	
510	MAJADRT - Lake CDA CDR Fund (283324)																	
511	MBJADRT - CDA Lake Settlement (283382)																	
512	MCI																	
513	MDIPLANT ACCUMULATED DEFERRED FEDERAL INCOME TAX (ADRT)																	
514	MEI																	
515	MFADRT - FAS 109 Electric Plant (182310)																	
516	MGLend II																	
517	MHJADRT - Plant in Service (282500)																	
518	MIAJADRT - ADUC EQUITY (282919)																	
519	MIH																	
520	MKJADRT - FAS 109 Electric Plant (283170)																	
521	MKJend II																	
522	MNJADRT - CDR Fund (283300)																	
523	MNJADRT - Lake CDA CDR Fund - Allocated (283324)																	
524	MNJADRT - CDA PA Fund Deposit (283325)																	
525	MNJADRT - CDA Settlement Cost (283331)																	
526	MNJADRT - CDA Lake Settlement - Allocated (283362)																	
527	MNJADRT - ADUC Comp Intng Bles (283750)																	
528	MNJADRT - Bond Redemptions (283850)																	
529	MNTOTAL PLANT ACCUMULATED DRFT																	
530	MUL																	
531	MVJADRT - Adjustments to Net Plant																	
532	MWJ																	
533	MXOTHER PLANT ADJUSTMENTS																	
534	MY(Kettle Falls Disallowed Plant (101030))																	
535	MZ(Boulder Park Disallowed Plant (101050))																	
536	NA(Kettle Falls Disallowed Accumulated Depr (108030))																	
537	NB(Boulder Park Disallowed Accumulated Depr (108050))																	
538	NC(JAMI Existing Meters/FERTs Deferral A/D (108121))																	
539	ND(Costrip Disallowed AFUDC (111100))																	
540	NE(Gas Stored - Recoverable Base Gas (117100))																	
541	NF(Water In Loans - Sandpoint (124350))																	
542	NG(Invest in Exchange Power (124900))																	
543	NH(Invest in Exchange Power (124930))																	
544	NI(Gas Inventory - Jackson Prairie (164100))																	
545	NI(Gas Inventory - Jackson Prairie Expansion (164109))																	
546	NI(Gas Inventory - Met (164110))																	
547	NI(Gas Inventory - Clay Basin (164115))																	
548	NI(WPA Assets - Nat Gas Line Extension (182302))																	
549	NI(WPA Assets - AFUDC (P5) (182331))																	
550	NI(Reg. Asset - ADUC Accum Amort (182318))																	
551	NI(Lancaster Generation (182312))																	
552	NI(Spokane River Relicensing (182322))																	
553	NI(Spokane River PM&E (182333))																	
554	NI(Lake CDA CDR Re fund - Direct (182324))																	
555	NI(CDA Lake Settlement (182338))																	
556	NI(Costrip Common AFUDC (186100))																	
557	NI(Montana Riverhead Settlement (186360))																	
558	NI(CDA Lake Settlement (186382))																	
559	NI(DSM Programs (186710))																	
560	NI(Near Pierce Settlement - Idaho (186800))																	
561	NI(D of Palouse Wind & Thornton Sw S1 (186810))																	
562	OA(ADRT - Boulder Park Idaho White Off (190040))																	
563	OB(ADRT - KF Reserve (190400))																	
564	OC(OAC - Distribution Plant (190610))																	
565	OD(Deferred Gain on Sale of General Office (190850))																	
566	OE(Customer Deposits Adj (235169))																	
567	OF(Customer Advances (252000))																	
568	OG(Gain on Sale of General Office Bldg (253850))																	
569	OH(ADRT - WWP (283120))																	
570	OI(DFE - WA Excess - Nat Gas Line 6 (183302))																	
571	OJ(ADRT - Lancaster (283121))																	
572	OK(Spokane River Relicensing (283321))																	
573	OL(Spokane River PM&E (283331))																	
574	OM(ADRT - Lake CDA CDR Fund - Direct (283324))																	
575	ON(ADRT - MT Lease Payments (283361))																	
576	OO(ADRT - CDA Lake Settlement - Direct (283362))																	



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
6	LI(PLANT IN SERVICE)																		
7	V(L)																		
8	W(TANGIBLE PLANT)																		
9	X(IP-382324 CDA (Lack of Elected))	5,384,019.74		5,318,379.73	(65,640)				(65,640)										
6558	SP(Total AMI-Accumulated Depreciation)	<b>(6,176,553)</b>		<b>(6,242,203)</b>	<b>(3,383,198)</b>														
6559	SA(L)																		
6560	SH(AMI-Depreciation Expense)																		
6561	SI(D-303120)	1,165,507		1,165,507	-											1,112,891			
6562	SJ(D-303121)	3,095,810		3,095,810	-											3,212,048			
6563	SU(D-370121)	1,273,813		1,273,813	-											3,938,702			
6564	SV(D-381121)																		
6565	SW(D-389421)																		
6566	SX(D-391120)	257,575		257,575	-											297,574			
6567	SY(D-391121)	682,401		682,401	-											815,689			
6568	SZ(D-395121)	22,891		22,891	-											34,126			
6569	TA(D-397121)	172,313		172,313	-											375,486			
670	TB(Total AMI-Depreciation Expense)	<b>6,671,311</b>		<b>6,671,311</b>												<b>9,746,516</b>			
671	TC(L)																		
672	TD(AMI-Deferrals)																		
673	TE(407332)	752,825		752,825	-														
674	TF(407336)																		
675	TG(407436)	<b>(6,697,703)</b>		<b>(6,697,703)</b>															
676	TH(Total AMI-Deferrals)	<b>(6,944,877)</b>		<b>(6,944,877)</b>															
677	TI(End Method Calls)																		
678																			

A	B	C	D	E	F	G	H	I	J
1	Proforma								
2	Results of Operations								
3	Company Base Case UE-20								
4									
5	B	C	D		F		AJ	AK	AL
6	Account		Description		Labor Dollars		Pro Forma Labor Non-Exec 3.04 E-PLN	Pro Forma Labor Exec 3.05 E-PLE	Pro Forma Empl Benefits 3.06 E-PEB
7									
8									
9	Operating Income								
10	Operation & Maintenance Expenses								
11	Production Expenses								
12	500-OP Steam		Supervision & Engineering		157,697		9,820	0	3,289
13	501-OP Steam		Fuel		598,623		38,232	0	12,465
14	502-OP Steam		Steam Expenses		367,162		23,508	0	7,644
15	503-OP Steam		From Other Sources						
16	504-OP Steam		Steam Transferred-CR						
17	505-OP Steam		Electric Expenses		393,270		25,180	0	8,188
18	506-OP Steam		Miscellaneous Power Exp.		184,187		11,654	0	3,838
19	507-OP Steam		Rents						
20	508-OP Steam		Operation supplies and expenses (non-major)						
21	Total Steam Operation				1,700,939		108,395	0	35,424
22	510-MT Steam		Supervision & Engineering		59,236		3,689	0	1,236
23	511-MT Steam		Structures		13,954		894	0	291
24	512-MT Steam		Boiler Plant		563,973		36,143	0	11,741
25	513-MT Steam		Electric Plant		191,135		12,233	0	3,979
26	514-MT Steam		Miscellaneous Plant		57,736		3,681	0	1,202
27	Total Steam Maintenance				886,034		56,640	0	18,449
28	Total Steam				2,586,973		165,034	0	53,872
29									
30	535-OP Hydro		Supervision & Engineering		1,083,343		67,472	0	22,596
31	536-OP Hydro		Water For Power		9,269		577	0	193
32	537-OP Hydro		Hydraulic Expenses		354,398		22,142	0	7,391
33	538-OP Hydro		Electric Expenses		3,562,160		228,282	0	74,157
34	539-OP Hydro		Miscellaneous Power Exp.		113,266		7,220	0	2,359
35	540-OP Hydro		Rents		150		10	0	3
36	Total Hydraulic Operation				5,122,587		325,702	0	106,699
37	541-MT Hydro		Supervision & Engineering		355,245		22,322	0	7,405
38	542-MT Hydro		Structures		145,129		9,282	0	3,022
39	543-MT Hydro		Reservoirs, Dams & Waterways		377,919		24,142	0	7,869
40	544-MT Hydro		Electric Plant		1,296,177		82,777	0	26,990
41	545-MT Hydro		Miscellaneous Plant		361,644		23,034	0	7,532
42	Total Hydraulic Maintenance				2,536,114		161,556	0	52,818
43	Total Hydraulic				7,658,701		487,258	0	159,518
44									
45	546-OP Other		Supervision & Engineering		79,659		4,962	0	1,662
46	547-OP Other		Fuel		0		0	0	0
47	548-OP Other		Generation Expenses		248,398		15,919	0	5,171
48	548.1-OP Other		Operation of energy storage equipment						
49	549-OP Other		Miscellaneous Power Exp.		152,741		9,550	0	3,185
50	550-OP Other		Rents						
51	Total Other Operation				480,798		30,450	0	10,018
52	551-MT Other		Supervision & Engineering		245,308		15,351	0	5,115
53	552-MT Other		Structures		5,812		371	0	121
54	553-MT Other		Generating & Electric Plant		340,502		21,762	0	7,090
55	553.1-MT Other		Maintenance of energy storage equipment						
56	554-MT Other		Miscellaneous Plant		84,820		5,422	0	1,766
57	Total Other Maintenance				676,442		42,907	0	14,092
58	Total Other				1,157,240		73,338	0	24,110
59									
60	555-OP Purchased Power								
61	555.1-OP Power purchased for storage operations								
62	556-OP Total System Control & Load Dispatching				186,876		11,637	0	3,898
63	557-OP Total Other Expenses				2,883,329		173,228	0	60,282
64	Total Production Expenses				14,473,118		910,495	0	301,679
65									
66	560-OP Transmission Expenses								
67	Supervision & Engineering				934,119		58,138	0	19,485

	A	B	C	D	E	F	G	H	I	J
4	4									
5	5	B	C	D		F		AJ	AK	AL
6	6					Labor		Pro Forma	Pro Forma	Pro Forma
68	68	561.1-OP	Load dispatch—reliability			3,239		202	0	68
69	69	561.2-OP	Load dispatch—monitor and operate transmission system			35,898		2,235	0	749
70	70	561.3-OP	Load dispatch—transmission service and scheduling			453,529		28,242	0	9,460
71	71	561.4-OP	Scheduling, system control and dispatch services			606,258		37,760	0	12,645
72	72	561.5-OP	Reliability planning and standards development			396,644		24,703	0	8,273
73	73	561.6-OP	Transmission service studies							
74	74	561.7-OP	Generation interconnection studies							
75	75	561.8-OP	Reliability planning and standards development services			0		0	0	0
76	76	562-OP	Station Expenses			156,548		10,003	0	3,260
77	77	563-OP	Overhead Line Expenses			31,663		2,024	0	659
78	78	564-OP	Underground Line Expenses							
79	79	565-OP	Transmission of Electricity By Others							
80	80	566-OP	Miscellaneous Expenses							
81	81	567-OP	Rents			677,694		42,812	0	14,122
82	82		Total Transmission Operation			10,684		674	0	223
83	83	568-MT	Supervision & Engineering			3,306,277		206,792	0	68,943
84	84	569-MT	Structures			251,426		15,783	0	5,242
85	85	569.1-MT	Maintenance of computer hardware			228,874		14,668	0	4,765
86	86	569.2-MT	Maintenance of communication equipment							
87	87	569.3-MT	Maintenance of miscellaneous regional transmission plant							
88	88	569.4-MT	Station Equipment			302,781		19,404	0	6,303
89	89	570-MT	Overhead Lines			17,985		1,150	0	374
90	90	571-MT	Underground Lines							
91	91	572-MT	Miscellaneous Plant			9,337		598	0	194
92	92	573-MT	Total Transmission Maintenance			810,404		51,602	0	16,878
93	93		Total Transmission Expenses			4,116,681		258,394	0	85,822
94	94									
95	95									
96	96		Distribution Expenses							
97	97	580-OP	Supervision & Engineering			2,009,246		122,529	0	41,967
98	98	581-OP	Load Dispatching							
99	99	582-OP	Station Expenses			255,697		16,361	0	5,324
100	100	583-OP	Overhead Line Expenses			740,701		47,145	0	15,427
101	101	584-OP	Underground Line Expenses			385,271		24,683	0	8,021
102	102	585-OP	Street Lighting & Signal Systems			4,686		292	0	98
103	103	586-OP	Meter Expenses			1,087,442		69,546	0	22,641
104	104	587-OP	Customer Installations Expenses			371,605		23,642	0	7,740
105	105	588-OP	Miscellaneous Expenses			3,176,623		202,059	0	66,165
106	106	589-OP	Rents			18,763		1,169	0	391
107	107		Total Distribution Operation			8,050,033		507,426	0	167,774
108	108	590-MT	Supervision & Engineering			478,052		30,136	0	9,963
109	109	591-MT	Structures			162,588		10,420	0	3,385
110	110	592-MT	Station Equipment			361,614		23,175	0	7,528
111	111	592.1-MT	Maintenance of energy storage equipment							
112	112	593-MT	Overhead Lines			1,324,744		84,889	0	27,579
113	113	594-MT	Underground Lines			382,728		24,524	0	7,968
114	114	595-MT	Line Transformers			199,957		12,815	0	4,163
115	115	596-MT	Street Lighting & Signal Systems			87,579		5,611	0	1,823
116	116	597-MT	Meters			23,449		1,503	0	488
117	117	598-MT	Miscellaneous Plant			194,129		12,387	0	4,043
118	118		Total Distribution Maintenance			3,214,841		205,459	0	66,939
119	119		Total Distribution Expenses			11,264,874		712,885	0	234,713
120	120									
121	121		Customer Accounting Expenses							
122	122	901-OP	Supervision			78,355		4,879	0	1,634
123	123	902-OP	Meter Reading			1,493,049		95,165	0	31,094
124	124	903-OP	Customer Records & Collections			3,371,264		211,066	0	70,294
125	125	904-OP	Uncollectible Accounts							
126	126	905-OP	Misc Customer Accounts Expenses			67,421		4,231	0	1,406
127	127		Total Customer Accounting Expenses			5,010,089		315,340	0	104,427
128	128									
129	129		Customer Information Expenses							

	A	B	C	D	E	F	G	H	I	J
4										
5	4	B	C	D		F		AJ Pro Forma	AK Pro Forma	AL Pro Forma
6	5					Labor				
130	6	907-OP	Supervision							
131	130	908-OP	Customer Assistance Expenses			243,326		15,152	0	5,075
132	131	909-OP	Advertising			131,551		8,192	0	2,744
133	132	910-OP	Misc Customer Service & Info Exp			29,252		1,822	0	610
134	133		Total Customer Information Expenses			404,130		25,166	0	8,429
135	134									
136	135		Sales Expenses							
137	136	911-OP	Supervision							
138	137	912-OP	Demonstrating & Selling Expenses							
139	138	913-OP	Advertising Expenses							
140	139	916-OP	Misc Sales Expenses							
141	140		Total Sales Expenses			0		0	0	0
142	141									
143	142		Subtotal Expenses			35,266,893		2,222,281	0	735,070
144	143									
145	144		Administrative & General Expenses							
146	145	920-OP	Admin & General Salaries			14,823,526		851,179	(317,530)	317,856
147	146	921-OP	Office Supplies & Expenses			276,549		17,127	0	5,770
148	147	922-OP	Admin Expenses Transferred - credit							
149	148	923-OP	Outside Services Employed			28,463		1,775	0	594
150	149	924-OP	Property Insurance Premium							
151	150	925-OP	Injuries & Damages			(0)		0	0	(0)
152	151	926-OP	Employee Pension & Benefits			266,862		16,806	0	5,562
153	152	927-OP	Franchise Requirements							
154	153	928-OP	Regulatory Commission Expenses			1,028,772		59,743	0	21,555
155	154	929-OP	Duplicate charges - credit							
156	155	930.1-OP	General advertising expenses			285,753		14,897	0	6,025
157	156	930.2-OP	Miscellaneous general expenses			8		1	0	0
158	157	931-OP	Rents			1,320,210		83,581	0	27,507
159	158	935-MT	Maintenance of General Plant			18,030,144		1,045,110	(317,530)	384,869
160	159		Total Administrative & General Expenses			18,030,144		1,045,110	(317,530)	384,869
161	160									
162	161		Total Operating & Maintenance Expenses			53,299,037		3,267,390	(317,530)	1,119,939
163	162									



P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
1	Copied Values From EMA work papers for Labor Adjustments											
2	2019 Non-Executive Labor Adjustment (2020 WA GRC) / Electric											
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26												
27	<b>Row Labels</b>	<b>All Employee Total</b>	<b>Less Executives See Adj. XX</b>	<b>Total Test Period</b>	<b>Allocation Union</b>	<b>Allocation Non-Union</b>	<b>Test Period</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>		
28	500000	\$147,877	\$0	\$147,877	0%	100%	\$147,877	\$767	\$4,459	\$3,00%		
29	501200	\$560,391	\$0	\$560,391	88%	12%	\$67,991	\$353	\$2,050	\$2,112		
30	502000	\$343,654	\$0	\$343,654	97%	3%	\$11,420	\$59	\$344	\$355		
31	505000	\$368,090	\$0	\$368,090	97%	3%	\$11,992	\$62	\$362	\$372		
32	506000	\$172,532	\$0	\$172,532	55%	45%	\$77,168	\$400	\$2,327	\$2,997		
33	510000	\$55,547	\$0	\$55,547	0%	100%	\$55,547	\$288	\$1,675	\$1,725		
34	511000	\$13,060	\$0	\$13,060	98%	2%	\$239	\$1	\$7	\$7		
35	512000	\$527,830	\$0	\$527,830	100%	0%	\$527,830	\$-	\$-	\$-		
36	513000	\$178,902	\$0	\$178,902	95%	5%	\$8,219	\$43	\$248	\$255		
37	514000	\$54,055	\$0	\$54,055	82%	18%	\$9,821	\$51	\$296	\$305		
38	535000	\$1,015,871	\$0	\$1,015,871	1%	99%	\$1,009,975	\$5,242	\$30,457	\$31,370		
39	536000	\$8,692	\$0	\$8,692	0%	100%	\$8,692	\$45	\$262	\$270		
40	537000	\$332,256	\$0	\$332,256	11%	89%	\$294,583	\$1,529	\$8,884	\$9,150		
41	538000	\$3,333,878	\$0	\$3,333,878	100%	0%	\$3,333,878	\$12	\$72	\$74		
42	539000	\$106,047	\$0	\$106,047	81%	19%	\$20,258	\$105	\$611	\$629		
43	540000	\$141	\$0	\$141	100%	0%	\$141	\$-	\$-	\$-		
44	541000	\$332,922	\$0	\$332,922	31%	69%	\$229,319	\$1,190	\$6,915	\$7,123		
45	542000	\$135,847	\$0	\$135,847	93%	7%	\$9,949	\$52	\$300	\$309		
46	543000	\$353,778	\$0	\$353,778	89%	11%	\$40,296	\$209	\$1,215	\$1,252		
47	544000	\$1,213,401	\$0	\$1,213,401	88%	12%	\$150,271	\$780	\$4,532	\$4,667		
48	545000	\$336,673	\$0	\$336,673	78%	22%	\$73,566	\$382	\$2,218	\$2,285		
49	545300	\$1,937	\$0	\$1,937	100%	0%	\$1,937	\$-	\$-	\$-		
50	546000	\$74,697	\$0	\$74,697	1%	99%	\$74,049	\$384	\$2,233	\$2,300		
51	547000	\$0	\$0	\$0	46%	54%	\$0	\$0	\$0	\$0		
52	548000	\$232,479	\$0	\$232,479	100%	0%	\$232,479	\$116	\$3	\$4		
53	549000	\$143,191	\$0	\$143,191	14%	86%	\$123,274	\$640	\$3,717	\$3,829		
54	551000	\$229,957	\$0	\$229,957	17%	83%	\$190,863	\$991	\$5,756	\$5,928		
55	552000	\$5,441	\$0	\$5,441	90%	10%	\$5,441	\$3	\$16	\$16		
56	553000	\$318,739	\$0	\$318,739	90%	10%	\$30,569	\$159	\$922	\$949		
57	554000	\$79,398	\$0	\$79,398	91%	9%	\$7,020	\$36	\$212	\$218		
58	556000	\$175,239	\$0	\$175,239	0%	100%	\$175,239	\$909	\$5,284	\$5,443		
59	557000	\$2,710,101	-\$101,488	\$2,608,613	0%	100%	\$2,608,613	\$13,539	\$78,665	\$81,024		
60	560000	\$875,981	-\$684	\$875,297	1%	99%	\$869,031	\$4,510	\$26,206	\$26,992		
61	567000	\$3,037	\$0	\$3,037	0%	100%	\$3,037	\$16	\$92	\$94		

	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
4													
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6													
62	561110	\$33,663	\$0	\$33,663			0%	100%	\$ 33,663	\$ 175	\$ 1,015	\$ 1,046	
63	561210	\$425,288	\$0	\$425,288			0%	100%	\$ 425,288	\$ 2,207	\$ 12,825	\$ 13,210	
64	561310	\$568,499	\$0	\$568,499			1%	99%	\$ 564,748	\$ 2,931	\$ 17,030	\$ 17,641	
65	561510	\$371,941	\$0	\$371,941			0%	100%	\$ 370,168	\$ 1,921	\$ 11,163	\$ 11,498	
66	561810	\$0	\$0	\$0			0%	100%	\$ 0	\$ 0	\$ 0	\$ 0	
67	562000	\$146,545	\$0	\$146,545			90%	10%	\$ 15,294	\$ 79	\$ 461	\$ 475	
68	563000	\$29,639	\$0	\$29,639			91%	9%	\$ 2,563	\$ 13	\$ 77	\$ 80	
69	568000	\$634,882	\$0	\$634,882			50%	50%	\$ 319,814	\$ 1,660	\$ 9,644	\$ 9,934	
70	567000	\$10,010	\$0	\$10,010			44%	56%	\$ 5,598	\$ 29	\$ 169	\$ 174	
71	568000	\$235,643	\$0	\$235,643			28%	72%	\$ 170,576	\$ 885	\$ 5,144	\$ 5,298	
72	569000	\$214,207	\$0	\$214,207			100%	0%	\$ 20	\$ 0	\$ 1	\$ 1	
73	570000	\$283,377	\$0	\$283,377			100%	0%	\$ 45	\$ 0	\$ 1	\$ 1	
74	571000	\$16,836	\$0	\$16,836			91%	9%	\$ 1,582	\$ 8	\$ 48	\$ 49	
75	573000	\$8,739	\$0	\$8,739			97%	3%	\$ 234	\$ 1	\$ 7	\$ 7	
76	580000	\$1,886,717	-\$48,154	\$1,838,564			11%	89%	\$ 1,627,439	\$ 8,446	\$ 49,077	\$ 50,549	
77	582000	\$239,336	\$0	\$239,336			95%	5%	\$ 13,163	\$ 68	\$ 397	\$ 409	
78	583000	\$693,556	\$0	\$693,556			76%	24%	\$ 167,157	\$ 868	\$ 5,041	\$ 5,192	
79	584000	\$360,588	\$0	\$360,588			99%	1%	\$ 3,757	\$ 20	\$ 113	\$ 117	
80	585000	\$4,394	\$0	\$4,394			1%	99%	\$ 4,337	\$ 23	\$ 131	\$ 135	
81	586000	\$1,017,895	\$0	\$1,017,895			93%	7%	\$ 74,479	\$ 387	\$ 2,246	\$ 2,313	
82	587000	\$347,963	\$0	\$347,963			74%	26%	\$ 89,418	\$ 464	\$ 2,696	\$ 2,777	
83	588000	\$2,974,564	\$0	\$2,974,564			74%	26%	\$ 784,844	\$ 4,073	\$ 23,668	\$ 24,378	
84	589000	\$17,594	\$0	\$17,594			2%	98%	\$ 17,248	\$ 90	\$ 520	\$ 536	
85	590000	\$447,916	\$0	\$447,916			42%	58%	\$ 258,587	\$ 1,342	\$ 7,798	\$ 8,032	
86	591000	\$152,169	\$0	\$152,169			100%	0%	\$ 0	\$ 0	\$ 0	\$ 0	
87	592000	\$338,439	\$0	\$338,439			100%	0%	\$ 0	\$ 0	\$ 0	\$ 0	
88	593000	\$1,239,855	\$0	\$1,239,855			100%	0%	\$ 4,680	\$ 24	\$ 141	\$ 145	
89	594000	\$358,204	\$0	\$358,204			99%	1%	\$ 1,820	\$ 9	\$ 55	\$ 57	
90	595000	\$187,143	\$0	\$187,143			100%	0%	\$ 0	\$ 0	\$ 0	\$ 0	
91	596000	\$81,969	\$0	\$81,969			99%	1%	\$ 1,083	\$ 6	\$ 33	\$ 34	
92	597000	\$21,946	\$0	\$21,946			100%	0%	\$ 0	\$ 0	\$ 0	\$ 0	
93	598000	\$181,741	\$0	\$181,741			85%	15%	\$ 27,646	\$ 143	\$ 834	\$ 859	
94	901000	\$73,476	\$0	\$73,476			0%	100%	\$ 73,476	\$ 381	\$ 2,216	\$ 2,282	
95	902000	\$1,397,884	\$0	\$1,397,884			81%	19%	\$ 268,417	\$ 1,393	\$ 8,094	\$ 8,337	
96	903000	\$3,160,199	\$0	\$3,160,199			18%	82%	\$ 2,575,594	\$ 13,367	\$ 77,669	\$ 79,999	
97	905000	\$63,190	\$0	\$63,190			27%	73%	\$ 46,428	\$ 241	\$ 1,400	\$ 1,442	
98	908000	\$28,174	\$0	\$28,174			0%	100%	\$ 28,174	\$ 1,184	\$ 6,881	\$ 7,087	
99	909000	\$123,359	\$0	\$123,359			0%	100%	\$ 123,359	\$ 640	\$ 3,720	\$ 3,832	
100	910000	\$27,431	\$0	\$27,431			0%	100%	\$ 27,431	\$ 142	\$ 827	\$ 852	
101	920000	\$14,289,877	-\$1,482,890	\$12,806,987			3%	97%	\$ 12,460,265	\$ 64,669	\$ 375,748	\$ 387,020	
102	921000	\$259,421	-\$2,109	\$257,312			8%	92%	\$ 237,792	\$ 1,234	\$ 7,171	\$ 7,386	
103	923000	\$26,689	\$0	\$26,689			5%	95%	\$ 25,484	\$ 132	\$ 768	\$ 792	
104	925100	\$0	\$0	\$0					\$ 0	\$ 0	\$ 0	\$ 0	
105	926100	\$250,056	\$0	\$250,056			39%	61%	\$ 152,912	\$ 794	\$ 4,611	\$ 4,750	
106	928000	\$969,029	-\$69,367	\$899,662			0%	100%	\$ 899,596	\$ 4,669	\$ 27,128	\$ 27,942	
107	930200	\$270,856	-\$50,337	\$220,519			56%	44%	\$ 97,987	\$ 509	\$ 2,955	\$ 3,044	
108	931000	\$8	\$0	\$8			0%	100%	\$ 8	\$ 0	\$ 0	\$ 0	
109	935000	\$1,236,629	\$0	\$1,236,629			57%	43%	\$ 530,165	\$ 2,752	\$ 15,988	\$ 16,467	
110	<b>Grand Total</b>	<b>\$50,349,176</b>	<b>-\$1,755,028</b>	<b>\$48,594,149</b>			<b>41%</b>	<b>59%</b>	<b>\$ 29,044,238</b>	<b>\$ 150,740</b>	<b>\$ 875,849</b>	<b>\$ 902,125</b>	
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	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	Union			TOTAL NON-EXEC LABOR ADJ	TOTAL EXEC LABOR ADJ	TOTAL PF LABOR DOLLARS	Benefits Adjustment Assign to Account
												2019	2020	2021				
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62	\$ -	\$ -	\$ -	\$ -		\$ 2,235		\$ 35,898		\$ 749	
63	\$ -	\$ -	\$ -	\$ -		\$ 28,242		\$ 453,529		\$ 9,460	
64	\$ 3,751	\$ 27	\$ 113	\$ 117		\$ 37,760		\$ 606,258		\$ 12,645	
65	\$ 1,773	\$ 13	\$ 54	\$ 55		\$ 24,703		\$ 396,644		\$ 8,273	
66	\$ -	\$ -	\$ -	\$ -		\$ 0		\$ 0		\$ 0	
67	\$ 131,251	\$ 937	\$ 3,966	\$ 4,065		\$ 10,003		\$ 156,548		\$ 3,260	
68	\$ 27,076	\$ 193	\$ 818	\$ 843		\$ 2,024		\$ 31,663		\$ 659	
69	\$ 315,068	\$ 2,250	\$ 9,520	\$ 9,805		\$ 42,812		\$ 677,694		\$ 14,122	
70	\$ 4,412	\$ 32	\$ 133	\$ 137		\$ 674		\$ 10,684		\$ 223	
71	\$ 65,067	\$ 465	\$ 1,966	\$ 2,025		\$ 15,783		\$ 251,426		\$ 5,242	
72	\$ 214,186	\$ 1,529	\$ 6,471	\$ 6,666		\$ 14,668		\$ 228,874		\$ 4,765	
73	\$ 293,332	\$ 2,023	\$ 8,561	\$ 8,817		\$ 19,404		\$ 302,781		\$ 6,303	
74	\$ 15,254	\$ 109	\$ 461	\$ 475		\$ 1,150		\$ 17,985		\$ 374	
75	\$ 8,506	\$ 61	\$ 257	\$ 265		\$ 598		\$ 9,337		\$ 194	
76	\$ 211,125	\$ 1,507	\$ 6,379	\$ 6,570		\$ 122,529		\$ 2,009,246		\$ 41,967	
77	\$ 226,173	\$ 1,615	\$ 6,834	\$ 7,039		\$ 16,361		\$ 255,697		\$ 5,324	
78	\$ 526,399	\$ 3,758	\$ 15,905	\$ 16,382		\$ 47,145		\$ 740,701		\$ 15,427	
79	\$ 356,830	\$ 2,548	\$ 10,781	\$ 11,105		\$ 24,683		\$ 385,271		\$ 8,021	
80	\$ 56	\$ 0	\$ 2	\$ 2		\$ 292		\$ 4,686		\$ 98	
81	\$ 943,416	\$ 6,736	\$ 28,505	\$ 29,360		\$ 69,546		\$ 1,087,442		\$ 22,641	
82	\$ 258,545	\$ 1,846	\$ 7,812	\$ 8,046		\$ 23,642		\$ 371,605		\$ 7,740	
83	\$ 2,189,720	\$ 15,635	\$ 66,161	\$ 68,145		\$ 202,059		\$ 3,176,623		\$ 66,165	
84	\$ 346	\$ 2	\$ 10	\$ 11		\$ 1,169		\$ 18,763		\$ 391	
85	\$ 189,329	\$ 1,352	\$ 5,720	\$ 5,892		\$ 30,136		\$ 478,052		\$ 9,963	
86	\$ 152,169	\$ 1,086	\$ 4,598	\$ 4,736		\$ 10,420		\$ 162,588		\$ 3,385	
87	\$ 338,439	\$ 2,416	\$ 10,226	\$ 10,532		\$ 23,175		\$ 361,614		\$ 7,528	
88	\$ 1,235,175	\$ 8,819	\$ 37,320	\$ 38,439		\$ 84,889		\$ 1,324,744		\$ 27,579	
89	\$ 356,384	\$ 2,545	\$ 10,768	\$ 11,091		\$ 24,524		\$ 382,728		\$ 7,968	
90	\$ 187,143	\$ 1,336	\$ 5,654	\$ 5,824		\$ 12,815		\$ 199,957		\$ 4,163	
91	\$ 80,886	\$ 578	\$ 2,444	\$ 2,517		\$ 5,611		\$ 87,579		\$ 1,823	
92	\$ 21,946	\$ 157	\$ 663	\$ 683		\$ 1,503		\$ 23,449		\$ 488	
93	\$ 154,095	\$ 1,100	\$ 4,656	\$ 4,796		\$ 12,387		\$ 194,129		\$ 4,043	
94	\$ -	\$ -	\$ -	\$ -		\$ 4,879		\$ 78,355		\$ 1,634	
95	\$ 1,129,467	\$ 8,064	\$ 34,126	\$ 35,150		\$ 95,165		\$ 1,493,049		\$ 31,094	
96	\$ 584,604	\$ 4,174	\$ 17,663	\$ 18,193		\$ 211,066		\$ 3,371,264		\$ 70,294	
97	\$ 16,762	\$ 120	\$ 506	\$ 522		\$ 4,231		\$ 67,421		\$ 1,406	
98	\$ -	\$ -	\$ -	\$ -		\$ 15,152		\$ 243,326		\$ 5,075	
99	\$ -	\$ -	\$ -	\$ -		\$ 8,192		\$ 131,551		\$ 2,744	
100	\$ -	\$ -	\$ -	\$ -		\$ 1,822		\$ 29,252		\$ 610	
101	\$ 346,722	\$ 2,476	\$ 10,476	\$ 10,790		\$ 851,179	\$ (317,530)	\$ 14,823,526		\$ 317,856	
102	\$ 19,520	\$ 139	\$ 590	\$ 607		\$ 17,127		\$ 276,549		\$ 5,770	
103	\$ 1,205	\$ 9	\$ 36	\$ 37		\$ 1,775		\$ 28,463		\$ 594	
104	\$ -	\$ -	\$ -	\$ -		\$ -		\$ (0)		\$ (0)	
105	\$ 97,144	\$ 694	\$ 2,935	\$ 3,023		\$ 16,806		\$ 266,862		\$ 5,562	
106	\$ 66	\$ 0	\$ 2	\$ 2		\$ 59,743		\$ 1,028,772		\$ 21,565	
107	\$ 122,532	\$ 875	\$ 3,702	\$ 3,813		\$ 14,897		\$ 285,753		\$ 6,025	
108	\$ -	\$ -	\$ -	\$ -		\$ 1		\$ 8		\$ 0	
109	\$ 706,463	\$ 5,044	\$ 21,345	\$ 21,986		\$ 83,581		\$ 1,320,210		\$ 27,507	
110	\$ 19,549,911	\$ 139,586	\$ 590,685	\$ 608,405		\$ 3,267,390	\$ (317,530)	\$ 53,299,037		\$ 1,119,939	
111											
112	Adjustment	\$ 290,326	\$ 1,466,534	\$ 1,510,530							
113											
114			TOTAL	\$ 3,267,390							
115											
116	Break- Out by Functional Area										
117	Transmission & Production		5000-579000	\$ 1,168,889	36%		Transmission & Production		35%	\$ 391,979	Electric
118	Distribution		580000-598001	\$ 712,885	22%		Distribution		22%	\$ 246,387	
119	Customer Accounts		901000-905001	\$ 315,340	10%		Customer Accounts		10%	\$ 111,994	
120	Customer Service		908000-910001	\$ 25,166	1%		Customer Service		1%	\$ 11,199	
121	Admin and General		920000-935001	\$ 1,045,110	32%		Admin and General		32%	\$ 358,380	
122				\$ 3,267,390						\$ 1,119,939	
123											

WUTC Docket No. UE-20-\_\_\_\_\_  
 Normalized Usage by Month  
 Twelve Months Ended December 31, 2019  
 WASHINGTON ELECTRIC SYSTEM

Revenue Run Billed Usage	January	February	March	April	May	June	July	August	September	October	November	December	Annual Total
<b>Net Unbilled Usage</b>	<b>547,354,540</b>	<b>516,536,325</b>	<b>544,642,265</b>	<b>444,134,378</b>	<b>407,170,729</b>	<b>418,743,394</b>	<b>447,379,893</b>	<b>475,019,788</b>	<b>468,097,469</b>	<b>430,408,085</b>	<b>454,247,365</b>	<b>530,380,127</b>	<b>5,684,114,360</b>
Residential Schedule 001/002	(744,659)	(2,683,367)	(20,846,183)	(23,671,293)	(2,222,282)	1,855,413	12,095,334	7,754,773	(21,671,300)	21,863,253	22,946,150	402,730	(4,921,431)
General Svc Schedule 011/012	(1,292,707)	581,461	(5,503,135)	(2,343,069)	1,099,299	1,707,800	2,646,801	1,310,656	(5,243,733)	5,116,676	3,081,066	(2,249,056)	(1,087,941)
Large Gen Svc Schedule 021/022	(4,855,163)	(391,203)	(10,975,898)	164,290	6,455,952	5,885,973	5,568,586	341,680	(12,220,860)	15,456,139	(344,627)	(8,756,371)	(3,671,502)
Extra Large Gen Schedule 25	(1,031,038)	(6,550,179)	4,553,432	(10,032,940)	12,560,606	(820,004)	4,580,814	(1,007,572)	(2,841,277)	1,800,578	(10,126,123)	7,291,439	(1,622,264)
Pumping Schedule 30/31/32	(27,568)	68,064	(376,525)	201,549	1,215,463	2,150,665	1,965,064	1,604,802	(2,204,896)	(2,381,165)	(1,828,420)	(323,959)	63,074
Street and Area Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Unbilled Usage</b>	<b>(7,951,135)</b>	<b>(8,975,224)</b>	<b>(33,148,309)</b>	<b>(35,681,463)</b>	<b>19,109,038</b>	<b>10,779,847</b>	<b>26,856,599</b>	<b>10,004,339</b>	<b>(44,182,066)</b>	<b>41,855,481</b>	<b>13,728,046</b>	<b>(3,635,217)</b>	<b>(11,240,064)</b>
<b>Other Usage Adjustments</b>	<b>(190,141)</b>	<b>471,856</b>	<b>305,006</b>	<b>1,708,026</b>	<b>(2,064,495)</b>	<b>(803,850)</b>	<b>1,096,032</b>	<b>3,037,374</b>	<b>(3,661,492)</b>	<b>224,084</b>	<b>(785,057)</b>	<b>983,548</b>	<b>320,891</b>
Weather Adjustment	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	(35,858,069)
Residential Schedule 001/002	725,103	(4,189,699)	(2,358,273)	328,552	965,607	(966,044)	2,098,785	(1,659,958)	36,202	(1,272,492)	(93,919)	2,276,728	(4,109,408)
Large Gen Svc Schedule 021/022	397,747	(2,259,839)	(1,299,040)	33,177	138,665	(1,511,718)	2,513,371	(1,980,388)	42,496	(97,145)	(9,681)	1,245,007	(2,787,348)
Extra Large Gen Schedule 25	-	-	-	-	-	-	-	-	-	-	-	-	-
Pumping Schedule 30/31/32	-	-	-	-	-	-	-	-	-	-	-	-	-
Street and Area Lights	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Weather Adjustment</b>	<b>7,806,791</b>	<b>(45,036,435)</b>	<b>(25,477,788)</b>	<b>4,407,616</b>	<b>12,955,140</b>	<b>(7,784,828)</b>	<b>19,762,558</b>	<b>(15,639,345)</b>	<b>337,886</b>	<b>(17,466,054)</b>	<b>(1,277,973)</b>	<b>24,657,607</b>	<b>(42,754,825)</b>
<b>Normalized Test Year Usage</b>	<b>274,360,635</b>	<b>207,193,378</b>	<b>229,428,046</b>	<b>169,631,983</b>	<b>168,765,600</b>	<b>147,189,238</b>	<b>194,257,187</b>	<b>178,597,372</b>	<b>154,091,918</b>	<b>172,757,207</b>	<b>218,913,346</b>	<b>280,299,614</b>	<b>2,395,485,525</b>
General Svc Schedule 011/012	59,352,723	54,231,250	53,715,552	47,955,252	47,548,784	45,995,348	53,148,621	50,915,294	45,893,651	50,369,033	52,595,857	60,176,787	621,898,154
Large Gen Svc Schedule 021/022	116,124,001	110,604,763	107,582,426	108,869,510	113,950,739	114,893,359	124,562,709	116,483,271	105,127,678	128,571,425	107,626,919	115,173,338	1,369,570,126
Extra Large Gen Schedule 25	91,254,362	85,256,588	90,115,026	81,790,112	92,286,223	90,862,370	96,315,788	98,229,504	91,866,248	93,890,911	82,979,731	91,254,718	1,085,901,581
Pumping Schedule 31/32	4,340,245	4,244,972	4,022,822	4,817,233	13,137,489	20,691,277	25,293,031	26,711,195	22,077,427	7,942,711	2,368,275	3,976,376	139,623,053
Street and Area Lights	1,588,090	1,465,579	1,457,301	1,504,468	1,481,577	1,502,971	1,517,746	1,485,523	1,534,874	1,490,310	1,428,253	1,505,232	17,961,924
<b>Total Normalized Test Year Usage</b>	<b>547,020,055</b>	<b>462,996,522</b>	<b>486,321,174</b>	<b>414,568,557</b>	<b>437,170,412</b>	<b>420,934,563</b>	<b>495,095,081</b>	<b>472,422,158</b>	<b>420,591,797</b>	<b>455,021,597</b>	<b>485,912,382</b>	<b>552,386,065</b>	<b>5,630,440,363</b>
Percentage of Annual Usage	9.7%	8.2%	8.7%	7.4%	7.8%	7.5%	8.8%	8.4%	7.5%	8.1%	8.4%	9.8%	100.3%
Residential Usage	274,360,635	207,193,378	229,428,046	169,631,983	168,765,600	147,189,238	194,257,187	178,597,372	154,091,918	172,757,207	218,913,346	280,299,614	2,395,485,525
Schedule 001/002 Customers	218,072	211,902	222,747	215,993	220,087	217,384	217,872	218,567	212,455	225,200	219,433	219,805	2,619,517
Schedule 001/002 Norm Use/Customer	1,258	978	1,030	785	767	677	892	817	725	767	998	1,275	914
Non-Residential Group Usage	179,816,968	169,080,976	165,320,800	161,641,994	174,637,012	181,579,984	203,004,360	194,109,760	173,098,756	186,883,169	162,591,052	179,326,501	2,131,091,333
Non-Residential Group Customers	37,058	36,002	37,683	36,937	37,108	36,403	37,030	37,108	36,403	37,917	36,879	37,103	444,234
Non-Residential Group Norm Use/Cust	4,852	4,696	4,387	4,376	4,703	4,910	5,482	5,231	4,755	4,929	4,409	4,833	4,797

2019 Test Year Washington Jurisdiction Summarized Demand Data

Monthly System Coincident Peaks Net of Renewable Generation		Sch 1-2	Sch 11-12	Sch 21-22 S	Sch 21-22 P	Sch 25	Sch 30-32	Sch 41-48
January	1/15/2019 10:00 AM	431,691	116,950	213,311	16,000	146,629	6,618	-
February	2/6/2019 7:00 PM	537,924	89,377	177,810	11,525	135,855	5,639	4,420
March	3/1/2019 8:00 AM	558,861	92,662	180,634	13,351	142,136	5,805	-
April	4/16/2019 8:00 AM	337,031	75,336	172,900	13,636	129,718	7,378	-
May	5/31/2019 6:00 PM	339,062	92,381	223,653	14,846	137,389	19,868	-
June	6/12/2019 6:00 PM	396,264	91,687	225,176	14,956	144,498	30,368	-
July	7/23/2019 5:00 PM	496,644	117,002	223,646	13,594	145,445	30,668	-
August	8/6/2019 6:00 PM	541,068	95,089	216,045	12,531	150,132	33,385	-
September	9/3/2019 3:00 PM	303,981	115,597	233,749	18,721	150,264	31,937	-
October	10/30/2019 8:00 AM	481,246	100,543	201,912	14,515	148,361	18,385	2,136
November	11/26/2019 12:00 PM	378,769	109,741	212,730	17,869	139,269	6,272	-
December	12/15/2019 6:00 PM	456,228	99,663	170,382	12,280	129,906	5,621	4,420
<b>Twelve Month Average</b>		<b>438,231</b>	<b>99,669</b>	<b>204,329</b>	<b>14,485</b>	<b>141,634</b>	<b>16,829</b>	<b>915</b>

D01

Monthly System Coincident Peaks		Sch 1-2	Sch 11-12	Sch 21-22 S	Sch 21-22 P	Sch 25	Sch 30-32	Sch 41-48
January	1/15/2019 8:00 AM	463,406	108,010	198,012	14,716	147,308	6,191	2,357
February	2/7/2019 8:00 AM	546,867	109,757	197,938	13,841	141,150	7,931	516
March	3/1/2019 8:00 AM	542,154	89,892	175,234	12,951	142,136	5,632	-
April	4/11/2019 8:00 AM	344,668	74,556	165,429	12,730	135,327	7,290	-
May	5/30/2019 5:00 PM	306,220	109,755	233,745	15,263	148,794	20,223	-
June	6/13/2019 4:00 PM	372,935	130,662	253,210	16,131	152,376	28,686	-
July	7/23/2019 5:00 PM	496,081	116,869	223,392	13,579	145,445	30,633	-
August	8/7/2019 5:00 PM	531,416	119,470	220,994	13,817	155,000	32,303	-
September	9/4/2019 6:00 PM	386,161	88,934	210,370	16,308	139,068	38,159	-
October	10/30/2019 8:00 AM	487,080	101,762	204,360	14,691	148,361	18,608	2,136
November	11/1/2019 8:00 AM	442,179	93,804	206,431	17,073	137,867	7,289	2,357
December	12/16/2019 6:00 PM	481,348	97,786	189,375	11,937	132,531	5,602	4,420
<b>Twelve Month Average</b>		<b>450,043</b>	<b>103,438</b>	<b>206,541</b>	<b>14,420</b>	<b>143,780</b>	<b>17,379</b>	<b>982</b>

D02

Monthly Distribution System Coincident Peaks		Sch 1-2	Sch 11-12	Sch 21-22 S	Sch 21-22 P	Sch 25	Sch 30-32	Sch 41-48
January	1/15/2019 8:00 AM	463,406	108,010	198,012	14,716	147,308	6,191	2,357
February	2/7/2019 8:00 AM	546,867	109,757	197,938	13,841	141,150	7,931	516
March	3/1/2019 8:00 AM	542,154	89,892	175,234	12,951	142,136	5,632	-
April	4/11/2019 8:00 AM	344,668	74,556	165,429	12,730	135,327	7,290	-
May	5/30/2019 5:00 PM	306,220	109,755	233,745	15,263	148,794	20,223	-
June	6/13/2019 4:00 PM	372,935	130,662	253,210	16,131	152,376	28,686	-
July	7/23/2019 5:00 PM	496,081	116,869	223,392	13,579	145,445	30,633	-
August	8/7/2019 5:00 PM	531,416	119,470	220,994	13,817	155,000	32,303	-
September	9/4/2019 6:00 PM	386,161	88,934	210,370	16,308	139,068	38,159	-
October	10/30/2019 8:00 AM	487,080	101,762	204,360	14,691	148,361	18,608	2,136
November	11/1/2019 8:00 AM	442,179	93,804	206,431	17,073	137,867	7,289	2,357
December	12/16/2019 6:00 PM	481,348	97,786	189,375	11,937	132,531	5,602	4,420
<b>Twelve Month Average</b>		<b>450,043</b>	<b>103,438</b>	<b>206,541</b>	<b>14,420</b>	<b>143,780</b>	<b>17,379</b>	<b>982</b>

W

S

Summer Distribution System Coincident Peak	1,073,000	531,416	119,470	220,994	13,817	155,000	32,303	-
Winter Distribution System Coincident Peak	1,018,000	546,867	109,757	197,938	13,841	141,150	7,931	516
<b>Average Summer Winter Relative Share</b>	<b>1.000000</b>	<b>0.516230</b>	<b>0.109579</b>	<b>0.200199</b>	<b>0.013237</b>	<b>0.141554</b>	<b>0.018948</b>	<b>0.000253</b>
<b>Total</b>	<b>Sch 1-2</b>	<b>Sch 11-12</b>	<b>Sch 21-22 S</b>	<b>Sch 21-22 P</b>	<b>Sch 25</b>	<b>Sch 30-32</b>	<b>Sch 41-48</b>	
<b>Monthly Distribution System Non-Coincident Peaks</b>								
January	1,044,514	523,956	118,936	217,341	19,152	149,808	10,901	4,420
February	1,175,563	619,214	141,831	230,169	17,762	151,046	11,121	4,420
March	1,246,478	715,480	131,718	212,763	18,733	153,857	9,507	4,420
April	922,544	400,869	109,345	222,636	18,991	149,894	16,389	4,420
May	881,167	338,863	108,733	220,420	19,367	152,960	36,404	4,420
June	938,529	366,861	113,325	228,903	19,931	160,708	44,381	4,420
July	1,002,719	428,576	116,704	227,289	19,542	157,552	48,636	4,420
August	1,043,606	464,630	119,895	221,931	20,542	162,047	50,141	4,420
September	1,144,443	509,754	121,622	256,937	23,152	154,284	74,274	4,420
October	863,266	363,858	95,076	204,345	17,123	152,453	25,992	4,420
November	931,713	442,868	104,787	201,788	19,039	148,781	10,029	4,420
December	1,124,600	586,304	121,393	231,566	18,773	151,835	10,309	4,420
<b>Twelve Month Average</b>	<b>1,026,595</b>	<b>480,103</b>	<b>116,947</b>	<b>223,007</b>	<b>19,342</b>	<b>153,769</b>	<b>29,007</b>	<b>4,420</b>
<b>Total</b>	<b>Sch 1-2</b>	<b>Sch 11-12</b>	<b>Sch 21-22 S</b>	<b>Sch 21-22 P</b>	<b>Sch 25</b>	<b>Sch 30-32</b>	<b>Sch 41-48</b>	
<b>Secondary Voltage Monthly Distribution System Non-Coincident Peaks</b>								
January	875,554	523,956	118,936	217,341	-	-	10,901	4,420
February	1,006,755	619,214	141,831	230,169	-	-	11,121	4,420
March	1,073,888	715,480	131,718	212,763	-	-	9,507	4,420
April	753,659	400,869	109,345	222,636	-	-	16,389	4,420
May	708,840	338,863	108,733	220,420	-	-	36,404	4,420
June	757,889	366,861	113,325	228,903	-	-	44,381	4,420
July	825,626	428,576	116,704	227,289	-	-	48,636	4,420
August	861,018	464,630	119,895	221,931	-	-	50,141	4,420
September	967,007	509,754	121,622	256,937	-	-	74,274	4,420
October	693,690	363,858	95,076	204,345	-	-	25,992	4,420
November	763,892	442,868	104,787	201,788	-	-	10,029	4,420
December	953,992	586,304	121,393	231,566	-	-	10,309	4,420
<b>Twelve Month Average</b>	<b>853,484</b>	<b>480,103</b>	<b>116,947</b>	<b>223,007</b>	<b>-</b>	<b>-</b>	<b>29,007</b>	<b>4,420</b>
<b>Total</b>	<b>Sch 1-2</b>	<b>Sch 11-12</b>	<b>Sch 21-22 S</b>	<b>Sch 21-22 P</b>	<b>Sch 25</b>	<b>Sch 30-32</b>	<b>Sch 41-48</b>	

Allocation Method

Relative Ratio of Transformers at Current Installation Costs

	Total Cost for Rate Schedule	Number of Service Points	Average Current Line Transformer Cost per Customer
Residential	\$ 122,836,946	215,589	\$ 569.77
Small General	\$ 40,602,274	31,164	\$ 1,302.86
Large General	\$ 18,068,383	1,690	\$ 10,691.35
Extra Large General	\$ -	-	N/A
Pumping	\$ 9,647,972	2,424	\$ 3,980.19
Street and Area Lights	\$ -	-	N/A



Line Transformers at Current Installed Cost 7/28/2020

RATESCHEDULE_CD	Values	
	Sum of Weighted Cost	Count of SPID
W001	\$ 122,554,457.59	215,149
W002	\$ 282,487.92	440
W011	\$ 32,806,776.34	21,399
W012	\$ 7,795,497.64	9,765
W021	\$ 17,561,246.03	1,644
W022	\$ 507,136.99	46
W030	\$ 551,570.84	52
W031	\$ 5,983,073.93	1,173
W032	\$ 3,113,327.30	1,199
<b>Grand Total</b>	<b>\$ 191,155,574.57</b>	<b>250,867</b>

Allocation Method

Average installed cost for new service lines multiplied by customer count relative to total installed cost.

Schedule 51 installed cost of new service lines

Single Phase Overhead	3.74 per foot
Single Phase Underground	9.54 per foot

	average feet per new service	average new cost per customer	weight	weighted average cost
<b>Residential</b>				
Overhead	60 \$	224	0.75	\$ 168.30
Underground	50 \$	477	0.25	\$ 119.25
Average Residential Cost				\$ 287.55
<b>Small General</b>				
Overhead	60 \$	224	0.6	\$ 134.64
Underground	50 \$	477	0.4	\$ 190.80
Average Small General Cost				\$ 325.44
<b>Large General</b>				
Overhead	60 \$	224	0.1	\$ 22.44
Underground	10 \$	95	0.9	\$ 85.86
Average Large General Cost				\$ 108.30
<b>Pumping</b>				
Overhead	60 \$	224	1	\$ 224.40
Underground	50 \$	477	0	\$ -
Average Pumping Cost				\$ 224.40

AVISTA CORPORATION  
dba Avista Utilities

SCHEDULE 51 - continued

g. "Secondary Circuit" is the electrical facility from the Company's Transformer to a handhole or connectors from which one or more Service Circuits originate. The Secondary Circuit is single phase, is operated at less than 600 volts to ground and may include conductors, connectors, conduit, handholes and ditch. The Basic Cost of the Secondary Circuit shall be computed using the following rates.

Single-Phase Underground Secondary Circuit:

Fixed Costs: \$428 per customer (I)

Variable Costs: \$10.47 per foot (I)

Single-Phase Overhead Secondary Circuit:

Fixed Costs: \$1,732 per customer (R)

h. "Service Circuit" is the electrical facility between the Company's Transformer, connectors, or handhole and the Point of Delivery for a single Customer or building. The Service Circuit is single phase, is operated at less than 600 volts to ground and may include conductors, connectors, conduit, and ditch. The Basic Cost of the Service Circuit shall be computed using the following rates. These rates do not include meters and metering facilities which are used by the Company for billing purposes.

Single Phase Overhead Service Circuit:

Variable Costs: \$3.74 per foot (R)

Single Phase Underground Service Circuit:

Variable Costs: \$9.54 per foot (I)

i. "Transformer" Basic Cost shall be computed using the following rates for single phase transformers.

Single Phase Overhead Transformer Costs: \$2,242 per Customer (R)

Single Phase Padmount Transformer Costs: \$3,546 per Customer (I)

j. "Underground Facilities" may include primary cable, secondary and service cable, secondary and service connections, surface-type (pad-mount) Transformers, concrete pads, enclosures, switch gear, terminations, equipment protective barriers and conduit or duct where necessary. These facilities will be owned, operated and maintained by the Company unless otherwise provided for by agreement.

Issued April 8, 2020

Effective July 1, 2020

Issued by Avista Corporation  
By

Patrick Ehrbar, Director of Regulatory Affairs



Allocation Method

Average installed cost for new metering multiplied by customer or meter count.

From "Cost of Advanced Meters and Natural Gas Modules for Customer Rate Schedules in Washington - RR" Dashboard

	Total Cost for Rate Schedule	Number of Meters/Modules	average new meter cost per customer
Residential	\$ 34,653,234	219,395	\$ 157.95
Small General	\$ 6,638,458	32,295	\$ 205.56
Large General	\$ 589,084	1,840	\$ 320.15
Extra Large General	\$ 63,402	23	\$ 2,756.61
Pumping	\$ 574,367	2,328	\$ 246.72
Street and Area Lights	\$ -	not metered	N/A

Extra Large General No near-term AMI changeout

From UE-190334 workpapers

Equip Type	Equip Type Count	Total Cost	Weighted Current Cost
3PH	69	\$355.83	\$ 24,552.27
CT	23	\$245.90	\$ 5,655.70
PT	23	\$1,443.21	\$ 33,193.83
			<u>\$ 63,401.80</u>

  

Equip Type	Orig Cost	Install Cost
3PH	\$274.72	\$81.11
CT	\$101.02	\$144.88
PT	\$840.39	\$602.82

**Lithium Ion Battery Storage (8 MWh)**

1	Fixed Cost per kW	384.55	
2	Cost per MWh Charge	30.22	
3	Hours of Operation	200	
4	Storage Efficiency	88%	
5	Total Fuel & VOM Cost	6.87	Line 2 / 1000 / Line 4 X Line 3
6	Total Cost 1 kW, 200 Hours	391.42	Line 1 + Line 5

**Wind Turbine (100% PTC- PPA, 37.4% CF)**

7	Fixed Cost per kW	125.89		
8	Average Output Requirement @ 60.3% Load Factor	5,282	8,760 X 60.3%	
9	Output @ 37.4% Capacity Factor	3,303	8,760 X 37.7%	
10	Total kW Capacity Required	1.60	Line 8 / Line 9	
11	Total Fixed Costs	201.35	Line 7 X Line 10	
12	Demand Related cost @ 5.0% Capacity Contribution	10.07	Line 10 X 5% X Line 1	
	Total Energy Related Cost	191.29	Line 11 - Line 12	
12	Demand Component	67%	Line 6 / Line 6 + Line 13	
13	Energy Component	33%	100% - Line 14	\$38.15 per MWh

AVISTA UTILITIES  
 Primary Secondary Distribution Plant Analysis  
 Washington Electric Cost Study  
 Twelve Months Ended December 31, 2019

Distribution Line Miles	Distribution Conductor Length Line Miles			Distribution Circuit Length Line Miles			
	Primary	Secondary	Services	Primary	Secondary	Services	Total
Washington	14,928.21	77.39	3,562.11	5,099.84	53.66	3,137.60	8,291.09
Idaho	7,332.74	46.43	1,623.36	2,479.06	33.37	1,416.96	3,929.39
Montana	116.15	0.01	0.48	36.10	0.01	0.44	36.56
Total Electric Overth	22,377.10	123.83	5,185.96	7,615.00	87.04	4,555.00	12,257.04
Washington	3,529.38	861.03	789.42	2,718.58	800.25	676.90	4,195.73
Idaho	2,099.33	629.48	490.09	1,626.34	584.77	408.98	2,620.08
Montana	50.07	0.35	0.08	33.10	0.32	0.04	33.47
Total Electric Under	5,678.78	1,490.86	1,279.58	4,378.02	1,385.34	1,085.92	6,849.28

Direct Assignment	Adj Prim			Sch 25			St. Lights			Adj Sec		
	Adj Prim	Sch 25	St. Lights	Adj Prim	Sch 25	St. Lights	Adj Prim	Sch 25	St. Lights	Adj Prim	Sch 25	St. Lights
93.20%	4.79%	0.98%	1.03%	93.20%	4.79%	0.98%	93.20%	4.79%	0.98%	93.20%	4.79%	0.98%
94.53%	4.95%	0.52%		94.53%	4.95%	0.52%	94.53%	4.95%	0.52%	94.53%	4.95%	0.52%
72.72%	4.54%	22.74%		72.72%	4.54%	22.74%	72.72%	4.54%	22.74%	72.72%	4.54%	22.74%
75.33%	5.06%	19.61%		75.33%	5.06%	19.61%	75.33%	5.06%	19.61%	75.33%	5.06%	19.61%

100%

Account 364	Poles, Towers, & Fixtures			Conductor Miles		
	Primary	Secondary	Services	Primary	Secondary	Services
Washington Only	98.87%	1.13%	1.04%	98.87%	1.13%	1.04%
Idaho Only	99.37%	0.63%		99.37%	0.63%	
Overhead Conductors & Devices	99.45%	0.55%		99.45%	0.55%	
Washington Only	99.48%	0.52%		99.48%	0.52%	
Idaho Only	99.37%	0.63%		99.37%	0.63%	
Underground Conduit	75.96%	24.04%		75.96%	24.04%	
Washington Only	77.26%	22.74%		77.26%	22.74%	
Idaho Only	73.55%	26.45%		73.55%	26.45%	
Underground Conductors & Devices	79.21%	20.79%		79.21%	20.79%	
Washington Only	80.39%	19.61%		80.39%	19.61%	
Idaho Only	76.93%	23.07%		76.93%	23.07%	
Services						

Primary Circuit Miles Dec-19

State	Values	
	OH_CIRCUIT_MILES	UG_CIRCUIT_MILES
WA	5,099.84	2,718.58
ID	2,479.06	1,626.34
MT	36.10	33.10
<b>Grand Total</b>	<b>7,615.00</b>	<b>4,378.02</b>

Primary Conductor Miles Dec-19

State	Values	
	OH_CONDUCTOR_MIL	UG_CONDUCTOR_MI
WA	14,928.21	3,529.38
ID	7,332.74	2,099.33
MT	116.15	50.07
<b>Grand Total</b>	<b>22,377.10</b>	<b>5,678.78</b>

Secondary Circuit Miles 1/6/2020

**Circuit Miles**

Sum of Conductor Miles	Column Labels	Service	Grand Total
Row Labels	District		
OH Service		87.04	4,555.00
ID		33.37	1,416.96
MT		0.01	0.44
WA		53.66	3,137.60
UG Service		1,385.34	1,085.92
ID		584.77	408.98
MT		0.32	0.04
WA		800.25	676.90
<b>Grand Total</b>		<b>1,472.38</b>	<b>5,640.92</b>
			<b>7,113.31</b>

Secondary Conductor Miles 1/6/2020

**Wire Miles**

Sum of Conductor Miles	Column Labels	Service	Grand Total
Row Labels	District		
OH Service		123.83	5,185.96
ID		46.43	1,623.36
MT		0.01	0.48
WA		77.39	3,562.11
UG Service		1,490.86	1,279.58
ID		629.48	490.09
MT		0.35	0.08
WA		861.03	789.42
<b>Grand Total</b>		<b>1,614.69</b>	<b>6,465.54</b>
			<b>8,080.23</b>

AVISTA UTILITIES  
 Distribution Account 364, 365, 366, 367 Schedule 25 Direct Assignment  
 Washington Electric Cost Study  
 Twelve Months Ended December 31, 2019

WASHINGTON SUBSTATION	Prim Circuit		Prim Conductor		Prim UG Circuit		Prim UG Conductor		Load Ratio Share SCHEDULE 25 PERCENTAGE	ACCOUNT 364		ACCOUNT 365		ACCOUNT 366		ACCOUNT 367	
	Line Miles	Line Miles	Line Miles	Line Miles	Line Miles	Line Miles	Line Miles	Line Miles		DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN	DIRECT ASSIGN
HALLET & WHITE SUBSTA	44.97	138.09	14.24	27.35	37%	16.61	51.00	5.26	10.10								
KETTLE FALLS SUBSTATION	90.03	252.36	69.33	68.82	24%	22.05	61.81	16.98	16.85								
GREENWOOD SUBSTA	75.40	203.58	51.45	53.09	14%	10.67	28.81	7.28	7.51								
FORT WRIGHT 115 KV SUBSTA	51.78	154.40	12.43	19.78	7%	3.45	10.29	0.83	1.32								
College & Walnut	53.62	170.15	10.63	20.21	6%	3.12	9.91	0.62	1.18								
Ross Park	62.61	185.44	6.92	13.36	9%	5.69	16.84	0.63	1.21								
SPOKANE INDUSTRIAL PARK SUBS	33.02	110.82	15.82	25.44	7%	2.37	7.95	1.14	1.83								
EAST FARMS SUBSTA	51.03	143.03	30.55	41.84	19%	9.73	27.28	5.83	7.98								
INLAND EMPIRE PAPER SUBSTA	-	-	-	-	100%	0.00	0.00	0.00	0.00								
Othello	25.52	90.04	5.41	10.50	25%	6.38	22.51	1.35	2.63								
Othello	25.52	90.04	5.41	10.50	25%	6.38	22.51	1.35	2.63								
THIRD & HATCH SUBSTA	69.49	219.56	17.24	33.36	7%	5.01	15.84	1.24	2.41								
College & Walnut	53.62	170.15	10.63	20.21	4%	2.08	6.59	0.41	0.78								
SPOKANE INDUSTRIAL PARK SUBS	33.02	110.82	15.82	25.44	20%	6.60	22.16	3.16	5.09								
AIRWAY HEIGHTS SUBSTA	77.26	248.95	48.46	83.24	9%	7.09	22.83	4.44	7.63								
Colville	311.75	895.13	172.22	192.96	20%	62.35	179.03	34.44	38.59								
TURNER 115 KV SUBSTATION (PUL	66.51	206.52	61.96	97.81	17%	11.09	34.42	10.33	16.30								
SOUTH PULLMAN SUBSTA	35.39	113.44	31.08	54.07	20%	7.08	22.69	6.22	10.81								
WSU EAST CAMPUS SUBSTA	-	-	-	-	50%	0.00	0.00	0.00	0.00								
TERRE VIEW 115/13 KV SUB	4.04	12.67	21.86	41.70	50%	2.02	6.34	10.93	20.85								
SOUTH PULLMAN SUBSTA	35.39	113.44	31.08	54.07	20%	7.08	22.69	6.22	10.81								
WSU EAST CAMPUS SUBSTA	-	-	-	-	50%	0.00	0.00	0.00	0.00								
PULLMAN WSU SUBSTA	-	-	-	-	50%	0.00	0.00	0.00	0.00								
TURNER 115 KV SUBSTATION (PUL	66.51	206.52	61.96	97.81	17%	11.09	34.42	10.33	16.30								
SOUTH PULLMAN SUBSTA	35.39	113.44	31.08	54.07	20%	7.08	22.69	6.22	10.81								
PULLMAN WSU SUBSTA	-	-	-	-	50%	0.00	0.00	0.00	0.00								
HALLET & WHITE SUBSTA	44.97	138.09	14.24	27.35	13%	5.88	18.04	1.86	3.57								
ARDEN SUBSTA	56.77	154.27	45.38	49.78	50%	28.39	77.14	22.69	24.89								
Load Ratio Share of Line Miles	1,403.61	4,240.95	785.20	1,122.76		249.29	743.79	159.76	222.08								
Total Washington Primary Line Miles						5,099.84	14,928.21	2,718.58	3,529.38								
Proportionate Share of Primary Plant						4.89%	4.98%	5.88%	6.29%								



AVISTA UTILITIES  
 Street and Area Light Distribution Plant Analysis  
 Washington Electric Cost Study  
 Twelve Months Ended December 31, 2019

		St & Area Light		Estimated		Total
		Wood Poles	Avg Unit Cost	Investment	% of Acct	Acct 364
Account 364 for Wood Poles		3,070	\$1,008.65	\$3,096,545	0.98%	\$316,799,000
45 Year Average Life						
Unit Costs	\$1,008.65					
	35 Foot Pole	Year		Adjust Primary/Secondary for Direct Assignment of Dedicated Poles		
1	\$2,245.90	2019		1-Direct Assignment ratio		
2	\$2,161.98	2018		Account 364 Primary		Adjusted
3	\$2,099.48	2017		98.96%	99.02%	97.99%
4	\$2,079.03	2016				
5	\$2,025.96	2015		Account 364 Secondary		Adjusted
6	\$2,075.19	2014		1.04%	99.02%	1.03%
7	\$1,864.58	2013				
8	\$1,746.98	2012				
9	\$1,583.33	2011		Area Lights with dedicated wood poles		
10	\$1,854.56	2010		Assembly Code Sch 47 Area lts sch 48 Area lt Total Area Lts		
11	\$1,675.70	2009				
12	\$1,551.80	2008	HPD	560	175	735
13	\$1,441.16	2007	HPE	280	202	482
14	\$1,335.96	2006	HPG	45	4	49
15	\$1,369.17	2005	MVD	35	87	122
16	\$1,488.40	2004	MVE	45	43	88
17	\$1,363.64	2003	MVF	120	17	137
18	\$1,299.84	2002	PA	53	2	55
19	\$1,253.89	2001	PB	-	-	-
20	\$1,162.53	2000	HPEL	376	415	791
21	\$1,001.25	1999	HPDL	428	75	503
22	\$946.30	1998	HANL	16	2	18
23	\$942.18	1997	HPGL	90	-	90
24	\$893.49	1996	Total Wood Pole	2,048	1,022	3,070
25	\$839.53	1995				
26	\$467.04	1994				
27	\$449.64	1993				
28	\$446.13	1992				
29	\$422.30	1991				
30	\$442.51	1990				
31	\$399.79	1989				
32	\$482.97	1988				
33	\$410.12	1987				
34	\$368.91	1986				
35	\$407.18	1985				
36	\$393.04	1984				
37	\$381.07	1983				
38	\$354.90	1982				
39	\$338.90	1981				
40	\$278.75	1980				
41	\$243.02	1979				
42	\$220.59	1978				
43	\$206.02	1977				
44	\$193.79	1976				
45	\$180.59	1975				

AVISTA UTILITIES  
 Distribution Substation Direct Assignment  
 Washington Electric Cost Study  
 Twelve Months Ended December 31, 2019

WASHINGTON SUBSTATION	12/31/2019 ACCOUNT 361	12/31/2019 ACCOUNT 362	SCHEDULE 25 PERCENTAGE	ACCOUNT 361 DIRECT ASSIGN	ACCOUNT 362 DIRECT ASSIGN	
AIRWAY HEIGHTS SUBSTA	333,518	1,093,179	9%	30,587	100,254	
ARDEN SUBSTA	9,900	223,042	50%	4,950	111,521	
COLLEGE & WALNT SUBSTA	1,699,509	1,483,289				
COLLEGE & WALNT ELEC R	50,747	437,641				
College & Walnut	1,750,257	1,920,929	10%	169,758	186,311	
COLVILLE 115 KVSUBSTA	98,866	1,332,715				
COLVILLE RADIO SUB	0	303				
COLVILLE STEPDOWN	0	23,087				
Colville	98,866	1,356,105	20%	19,773	271,221	
EAST FARMS SUBSTA	168,779	773,287	19%	32,197	147,515	
FORT WRIGHT 115 KV SUBS	41,160	847,713	7%	2,744	56,516	
GREENWOOD SUBSTA	18,839	468,187	14%	2,666	66,267	
HALLET & WHITE SUBSTA	941,740	2,213,828	50%	470,870	1,106,914	
INLAND EMPIRE PAPER SUE	18,235	224,997	100%	18,235	224,997	
KETTLE FALLS SUBSTATION	382	159,031	24%	94	38,949	
OTHELLO 115 KV SUBSTA	28,371	943,956				
OTHELLO SW STA	0	0				
Othello	28,371	943,956	50%	14,186	471,978	
TURNER 115 KV SUBSTATIO	1,995,838	1,324,357	33%	665,279	441,452	
PULLMAN WSU SUBSTA	97	497,544	100%	97	497,544	
ROSS PARK 115 KV SUBSTA	1,509,031	1,104,528				
ROSS PARK 13 KV SUBSTA	0	0				
Ross Park	1,509,031	1,104,528	9%	137,064	100,323	
SOUTH PULLMAN SUBSTA	293,036	1,363,664	60%	175,821	818,199	
SPOKANE INDUSTRIAL PAR	63,290	770,028	27%	17,200	209,265	
THIRD & HATCH SUBSTA	733,218	2,515,243	7%	52,911	181,506	
TERRE VIEW 115/13 KV SUB	451,941	982,296	50%	225,970	491,148	
WSU EAST CAMPUS SUBSTA	154	166,191	100%	154	166,191	
IEP SPARE TRANSFORMER	0.00	233,018	100%	0	233,018	
				<b>2,040,556</b>	<b>5,921,089</b>	7,961,645
Total WA Ending Balance 12/19 of Accounts				Account 361 <b>26,775,000</b>	Account 362 <b>100,807,000</b>	Total 127,582,000
Less: Directly Assigned Plant				<b>-2,040,556</b>	<b>-5,921,089</b>	<b>-7,961,645</b>
Assignment Demand NCP-2				<b>24,734,444</b>	<b>94,885,911</b>	119,620,355

WASHINGTON                      12/31/2019      12/31/2019      SCHEDULE 25      ACCOUNT 361      ACCOUNT 362  
 SUBSTATION                      ACCOUNT 361      ACCOUNT 362      PERCENTAGE      DIRECT ASSIGN      DIRECT ASSIGN

12ME 12.2019							
Customer	Substation	Peak KVA	Peak mo.	Ded. Feeders?	fraction	Capacity	% of Capacity
1	HALLET & WHITE SUBSTA	19,728	May/19	1&22 share 1 of 2	37%		37%
2	KETTLE FALLS SUBSTATION	5,486	Jan/19			22,400	24%
3	GREENWOOD SUBSTA	3,170	Jan/19			22,400	14%
4	FORT WRIGHT 115 KV SUBST	2,987	Dec/19			44,800	7%
5	College & Walnut	3,914	Jul/19			67,200	6%
6	Ross Park	5,486	Sep/19			60,400	9%
7	SPOKANE INDUSTRIAL PARK	3,523	Aug/19			49,087	7%
8	EAST FARMS SUBSTA	4,273	Aug/19			22,400	19%
9	INLAND EMPIRE PAPER SUBS	62,887	Dec/19	yes	100%		100%
10	Othello	9,494	Jan/19	1 of 4	25%		25%
11	Othello	9,150	Jun/19	1 of 4	25%		25%
12	THIRD & HATCH SUBSTA	7,274	Aug/19			100,800	7%
13	College & Walnut	2,603	Aug/19			67,200	4%
14	SPOKANE INDUSTRIAL PARK	6,406	Nov/19	1 of 5	20%		20%
15	AIRWAY HEIGHTS SUBSTA	3,698	Sep/19			40,320	9%
16	Colville	5,028	Jan/19	1 of 5	20%		20%
17	TURNER 115 KV SUBSTATION	4,793	Mar/19	1 of 6	17%		17%
18	SOUTH PULLMAN SUBSTA	11,331	Aug/19	1 of 5	20%		20%
18	WSU EAST CAMPUS SUBSTA	11,331	Aug/19	1 of 2	50%		50%
18	TERRE VIEW 115/13 KV SUB	11,331	Aug/19	1 of 2	50%		50%
19	SOUTH PULLMAN SUBSTA	5,925	Jan/19	1 of 5	20%		20%
19	WSU EAST CAMPUS SUBSTA	5,925	Jan/19	1 of 2	50%		50%
20	PULLMAN WSU SUBSTA	9,428	Feb/19	1 of 2	50%		50%
20	TURNER 115 KV SUBSTATION	9,428	Feb/19	1 of 6	17%		17%
21	SOUTH PULLMAN SUBSTA	9,555	Sep/19	1 of 5	20%		20%
21	PULLMAN WSU SUBSTA	9,555	Sep/19	1 of 2	50%		50%
22	HALLET & WHITE SUBSTA	6,980	Oct/19	1&22 share 1 of 2	13%		13%
23	ARDEN SUBSTA	3,841	Feb/19	1 of 2	50%		50%

Dist Substation FA\_CM Subsidiary Report

Accounting Peri | GI Jurisdiction:WA

Sum of Ending Balance			Plant Acct		Grand Total
Facility ID	Facility ID Desc	Plant Lcd	361000	362000	
SUN	SUNSET SUBSTA	028	88,950.67	2,275,415.72	2,364,366.39
00	UNSPECIFIED - Washington	028	0.00	0.00	0.00
3HT	THIRD & HATCH SUBSTA	028	733,217.50	2,515,242.51	3,248,460.01
4HE	FOURTH & HERALD	028	0.00		0.00
9CE	NINTH & CENTRAL SW STA	028	16,236.21	2,607,673.71	2,623,909.92
ADD	ADDY 115 SUBSTA	028	30,745.17	453,278.28	484,023.45
AIR	AIRWAY HEIGHTS SUBSTA	028	333,517.93	1,093,179.37	1,426,697.30
AMIWA	ADVANCED METERING INFRASTRUCTURE - WA (GEN PLT)	028	46,839.56		46,839.56
APW	APPLEWAY SUBSTA (WA) NOT CORRECT STATE FOR	038		0.00	0.00
ARD	ARDEN SUBSTA	028	9,899.61	223,041.91	232,941.52
AVD	AVONDALE SUBSTA (WA) NOT CORRECT STATE FOR	038		0.00	0.00
BEA	BEACON SUBSTA	028	80,369.33	2,424,073.79	2,504,443.12
BER	BERGMAN, MARVIN ELEC TAP	028		2,104.83	2,104.83
BKR	BARKER RD SUBSTA	028	131,478.53	702,236.59	833,715.12
BLD	BOULDER PARK 230/115kV SUBSTATION	028		1,444,630.50	1,444,630.50
BNZ	BONANZA STEPDOWN	028		6,629.70	6,629.70
BRK	BROOKS RD STEPDOWN	028		1,992.60	1,992.60
BRU	BRUCE CR STEPDOWN	028		1,012.69	1,012.69
BSD	BATEMAN STEPDOWN BK	028		4,202.54	4,202.54
C&W	COLLEGE & WALNT SUBSTA 115kV	028	1,699,509.35	1,483,288.69	3,182,798.04
C&WR	COLLEGE & WALNT ELEC REG STA 13kV	028	50,747.39	437,640.59	488,387.98
CED	CEDONIA STEPDOWN	028		11,339.09	11,339.09
CFD	CRITCHFIELD 115/13 KV SUB	028	988,620.17	726,195.37	1,714,815.54
CHE	CHESTER SUBSTA	028	21,625.22	699,534.38	721,159.60
CHF	CHEF REDDY FOODS SUBSTA	028		4,126.41	4,126.41
CHINA	CHINA BEND STEPDOWN	028		1,150.79	1,150.79
CHW	CHEWELAH 115 SUBSTA	028	129,539.37	1,041,429.24	1,170,968.61
CHWREG	CHEWELAH NO REG ELEC	028		3,433.14	3,433.14
CLG	CLUGSTON CR STEPDOWN	028		3,034.70	3,034.70
CLKDIS	CLARKSTON DISPOSAL SUBSTA	028		580.15	580.15
CLKLK1	CLARK LAKE STEPDOWN	028		2,474.41	2,474.41
CLKLK2	CLARK LAKE STEPDOWN	028		1,533.99	1,533.99
CLV	COLVILLE 115 KV SUBSTA	028	98,866.07	1,332,715.11	1,431,581.18
CLVRAD	COLVILLE RADIO SUB	028		303.04	303.04
CLVSD1	COLVILLE STEPDOWN	028		2,703.21	2,703.21
CLVSD2	COLVILLE STEPDOWN	028		1,838.67	1,838.67
CLVSD3	COLVILLE STEPDOWN	028		16,215.41	16,215.41
CLVSD4	COLVILLE STEPDOWN	028		2,329.34	2,329.34
COB	COLBERT SUBSTA	028	61,020.56	408,125.47	469,146.03
DAMTRW	DEMAND AMMETERS-WASHINGTON	028		6,530.43	6,530.43
DCR	DRY CREEK 230/115kV SUBSTA	028		0.00	0.00
DEE	DEER PARK BPA OWNED SUBSTA, 115kV ONLY	028	0.00	0.00	0.00
DEP	DEER PARK SUBSTA, 115/13kV (WE BOUGHT FROM BPA)	028	297,952.20	1,001,044.51	1,298,996.71
DGP	DEVILS GAP 115kV SW STA	028		0.00	0.00
DIA	DIAMOND SUBSTA	028	8,074.36	177,547.59	185,621.95
DIASD1	DIAMOND-STEPTOE STEPDOWN 1	028		1,436.25	1,436.25
DIASD2	DIAMOND-STEPTOE STEPDOWN 2	028		2,947.02	2,947.02
DIASD3	DIAMOND-STEPTOE STEPDOWN 3	028		1,473.51	1,473.51
DIASD4	DIAMOND-STEPTOE STEPDOWN 4	028		2,947.02	2,947.02
DIEG	DIESEL GENERATOR	028		14,882.10	14,882.10
DIVREG	DIVISION ST ELEC REG STA	028	2,104.45	4,121.71	6,226.16
DOL	DOLEMITE QUARRY SUBSTA	028		0.00	0.00
DRY	DRY GULCH 115/13kV SUBSTA	028		375,254.22	375,254.22
DTNET	DOWNTOWN NETWORK OPERATIONS-STRUCTURE	028	7,235,780.90		7,235,780.90
DTW	DOWNTOWN WEST 115-13KV SUBSTATION	028	636,685.75		636,685.75
DTWLND-D	- DOWNTOWN WEST LAND - SUB & DOWNTOWN	028	237,144.10		237,144.10
DUMSD	DUMAS STEPDOWN	028		2,104.84	2,104.84
DUNSD	DUNN RON STEPDOWN	028		2,097.71	2,097.71
DVP	DAVENPORT SUBSTA	028	2,592.18	160,153.67	162,745.85
ECHSD	ECHO STEPDOWN	028		1,150.79	1,150.79
ECL	EAST COLFAX SW STA	028	68,939.57	397,861.19	466,800.76

Sum of Ending Balance			Plant Acct		Grand Total
Facility ID	Facility ID Desc	Plant Lcd	361000	362000	
SUN	SUNSET SUBSTA	028	88,950.67	2,275,415.72	2,364,366.39
EFM	EAST FARMS SUBSTA	028	168,778.79	773,287.28	942,066.07
ENLCSD	ENDICOTT-LACROSSE SUBSTA	028		6,792.74	6,792.74
EVNS	EVANS LO COLVILLE SUBSTA	028		1,398.58	1,398.58
EWN	EWAN SUBSTA	028	5,529.19	223,388.83	228,918.02
EWSH	EASTERN WA HOSPITAL SUBSTA	028		0.00	0.00
F&C	FRANCIS & CEDAR SUBSTA	028	1,156,581.74	1,824,025.30	2,980,607.04
FOR	FORD SUBSTA	028	4,429.36	203,803.91	208,233.27
FRTCY	FRTLND COYOTE STEPDOWN	028		2,237.04	2,237.04
FRTMG	FRTLND MUDGET STEPDOWN	028		6,772.02	6,772.02
FRTSD	FRUITLAND STEPDOWN	028		15,596.46	15,596.46
FWT	FORT WRIGHT 115 KV SUBSTA	028	41,159.68	847,712.68	888,872.36
GAR	GARFIELD SUBSTA	028	4,686.05	188,021.51	192,707.56
GDN	GARDEN SPRINGS 115kV SW STA	028		0.00	0.00
GEI	GEIGER SUBSTA	028		692.27	692.27
GEIPMP	GEIGER PUMP SUBSTA	028	1,322.62	4,500.90	5,823.52
GIF	GIFFORD SUBSTA	028	487,834.76	1,548,926.65	2,036,761.41
GIFSD1	GIFFORD STEPDOWN 1	028		1,200.98	1,200.98
GIFSD2	GIFFORD STEPDOWN 2	028		1,533.99	1,533.99
GIFSD3	GIFFORD STEPDOWN 3	028		16,641.15	16,641.15
GILSD	GILLETTE CR STEPDOWN	028		2,104.85	2,104.85
GLN	GLENROSE SUBSTA	028	326,169.53	462,037.47	788,207.00
GRA	GREENACRES SUBSTA	028	275,173.23	1,220,737.91	1,495,911.14
GRN	GREENWOOD SUBSTA	028	18,838.83	468,186.58	487,025.41
H&W	HALLET & WHITE SUBSTA	028	941,740.08	2,213,828.19	3,155,568.27
HAR	HARRINGTON SUBSTA	028	360,389.35	815,036.30	1,175,425.65
HARM	HERB ARMSTRONG SUBSTA	028		817.65	817.65
HIL115	HILLYARD 115 KV SUB, NE SPOKANE, WA	028	0.00		0.00
HOU	HOUSE RANCH STEPDOWN	028		12,905.62	12,905.62
HUNSD1	HUNTERS STEPDOWN	028		15,193.12	15,193.12
HUNSD2	HUNTERS STEPDOWN FRUITLAND	028		13,687.66	13,687.66
IEP	INLAND EMPIRE PAPER SUBSTA	028	18,235.46	224,997.32	243,232.78
IGSD1	INCHELIUM-GIFFORD SD 1	028		34,532.47	34,532.47
IGSD2	INCHELIUM-GIFFORD SD 2	028		26,153.43	26,153.43
INT	INDIAN TRAIL SUBSTATION	028	7,061.71	788,491.62	795,553.33
JST	JACK STEWART TRAIING	028	198,846.84	246,660.40	445,507.24
KET	KETTLE FALLS SUBSTATION	028	382.07	159,030.62	159,412.69
KFG	KETTLE FALLS GS (WA)	212	137,701.81	444,702.70	582,404.51
KHLSD1	KELLY HILL STEPDOWN E13609	028		6,363.45	6,363.45
KHLSD2	KELLY HILL STEPDOWN E13612	028		1,955.49	1,955.49
KHLSD3	KELLY HILL STEPDOWN E13621	028		2,118.36	2,118.36
L&R	LEE & REYNOLDS SUBSTA	028	394,272.63	2,993,473.77	3,387,746.40
L&S	LYONS & STANDARD SUBSTA	028	271,917.84	1,454,148.00	1,726,065.84
LAT	LATAH JCT SUB	028	167,440.71	293,747.35	461,188.06
LEO	LEON JCT SUBSTA	028	3,783.39	348,548.09	352,331.48
LF	LITTLE FALLS HED	202		10,359.02	10,359.02
LIB	LIBERTY LAKE SUBSTA	028	27,607.94	695,655.84	723,263.78
LIN	LIND SUBSTA	028	137,138.52	745,778.42	882,916.94
LLS	LONG LAKE 115 KV SW SUBSTA	028	0.00	0.00	0.00
LOO	LOON LAKE SUBSTA	028	26,906.59	228,598.96	255,505.55
LTLFLS	LITTLE FALLS SUB	028	23,896.08	224,623.47	248,519.55
MBL	MARBLE FLATS-NRTHPT STEPDOWN	028		10,015.24	10,015.24
MCF	MCFARLANE 115/13 kV SUBSTATION (AIRWAY HEIGHTS)	028	7,305.36		7,305.36
MEA	MEAD SUBSTA	028	90,555.53	859,856.14	950,411.67
MET	METALLURGICAL CHIP SUBSTA	028	0.00	0.00	0.00
MGO	MARENGO SUBSTA	028	1,737.94	156,808.00	158,545.94
MIL	MILLWOOD SUBSTA	028	879,216.06	1,681,825.01	2,561,041.07
MLN	MILAN SUBSTA	028	143,821.86	1,209,325.84	1,353,147.70
MO1	MOBILE/PORTABLE SUBSTA #1	028		415,883.90	415,883.90
MO2	MOBILE/PORTABLE SUBSTA # 2	028		0.00	0.00
MOD	MODERN ELEC LOCUST SUBSTA	028		4,259.33	4,259.33
MTR	METRO SUBSTA	028	290,164.35	1,141,131.49	1,431,295.84
NE	NORTHEAST SUBSTA	028	139,428.28	1,881,943.98	2,021,372.26
NW	NORTHWEST SUBSTA	028	42,922.48	949,804.94	992,727.42
ODS	ODESSA SUBSTA	028	33,646.90	80,610.89	114,257.79

Sum of Ending Balance			Plant Acct		Grand Total
Facility ID	Facility ID Desc	Plant Led	361000	362000	
SUN	SUNSET SUBSTA	028	88,950.67	2,275,415.72	2,364,366.39
OMSD	ORIENT MILL STEPDOWN	028		4,174.86	4,174.86
ONSD1	ONION CR DOLOMITE STEPDOWN	028		2,744.38	2,744.38
ONSD2	ONION CR STEPDOWN	028		1,263.19	1,263.19
ONSD3	ONION CR SUE TRAIL STEPDOWN	028		2,118.35	2,118.35
ONSD4	ONION CR. HASTINGS STEPDOWN	028		1,792.80	1,792.80
OPT	OPPORTUNITY SUBSTA	028	31,831.59	967,417.16	999,248.75
ORI	ORIN SUBSTA	028	38,117.92	488,085.93	526,203.85
OSS	OTHELLO 115KV SW STA	028		0.00	0.00
OTH	OTHELLO 115 KV SUBSTA	028	28,371.28	943,956.23	972,327.51
OTI	OTIS ORCHARD 115KV SW STA	028		0.00	0.00
PAL	PALOUSE SUB	028	8,172.88	323,575.14	331,748.02
PDL	POUND LANE SUBSTA	028	125,650.63	698,297.20	823,947.83
POGAR	POST STREET GARAGE-STRUCT & IMP (ED.WA)	028	0.00		0.00
PST	POST ST SUBSTA	028	1,702,952.94	6,880,580.15	8,583,533.09
PSTREG	POST ST REG STA	028	378.97	10,561.12	10,940.09
RAY	RAY & HARTSON SUBSTA	028		0.00	0.00
RDN	REARDAN 115 KV SUBSTA	028	63,838.90	211,382.36	275,221.26
RIT	RITZVILLE SUBSTA	028	163,833.69	620,393.04	784,226.73
ROK	ROCKFORD SUBSTA	028	126,761.58	261,059.14	387,820.72
ROS	ROSS PARK 115 KV SUBSTA	028	1,509,031.26	1,104,527.92	2,613,559.18
ROS13	ROSS PARK 13 KV SUBSTA	028		0.00	0.00
ROX	ROXBORO SUBSTA	028	10,869.72	413,230.83	424,100.55
RSA	ROSALIA SUBSTA	028	64,514.83	519,539.60	584,054.43
RTZ	RITZVILLE BPA SUBSTA	028		10,658.24	10,658.24
SAF	SAFEWAY WHSE SUBSTA	028	0.00	0.00	0.00
SE	SOUTHEAST SUBSTA	028	109,602.45	1,316,056.47	1,425,658.92
SHH	SACRED HEART HOSP SUBSTA	028		6,330.50	6,330.50
SHN	SHAWNEE 230/115KV SUBSTA	028		0.00	0.00
SIP	SPOKANE INDUSTRIAL PARK SUBSTA	028	63,289.86	770,027.58	833,317.44
SLK	SILVER LAKE SUBSTA	028	104,063.56	378,895.78	482,959.34
SOT	SOUTH OTHELLO SUBSTA	028	34,312.89	624,703.50	659,016.39
SPA	SPANGLE SUBSTA	028	4,645.00	220,343.60	224,988.60
SPI	SPIRIT SUBSTA	028	112,174.34	1,341,494.15	1,453,668.49
SPKSEW	SPOKANE SEWAGESUBSTA	028		7,450.00	7,450.00
SPL	SPIRIT LAKE SUBSTA (WA) NOT CORRECT STATE FOR	038		0.00	0.00
SPR	SPRAGUE SUBSTA	028	142,157.34	152,334.60	294,491.94
SPU	SOUTH PULLMAN SUBSTA	028	293,035.81	1,363,664.36	1,656,700.17
SSH	SUNSHINE MINE SUBSTA (WA) NOT CORRECT STATE FOR	038		0.00	0.00
STJ	ST. JOHN SUBSTA	028	7,866.01	151,886.62	159,752.63
STR	STRATFORD 115KV SW STA	028		0.00	0.00
SUBCON	Substation Container (no specific substation)	098	7,438.63		7,438.63
THN	ORNTON 230 KV, SWITCHING STATION	028		0.00	0.00
THRSD	THORNTON STEPDOWN	028		3,019.79	3,019.79
TKO	TEKOA SUBSTA	028	61,978.62	316,370.72	378,349.34
TRFSPK	SPOKANE POWER TRANSFORMERS	028		23,913,240.13	23,913,240.13
TUR	TURNER 115 KV SUBSTATION (PULLMAN)	028	1,995,837.65	1,324,357.49	3,320,195.14
TVW	TERRE VIEW 115/13 KV SUB	028	451,940.93	982,296.14	1,434,237.07
UPR	SPOKANE CITY UPRIVER DAM HED	028		49,489.84	49,489.84
VAA	VAAGEN BRO LUMBER SUBSTA	028		10,199.84	10,199.84
VAL	VALLEY SUBSTA	028	1,834.08	352,545.30	354,379.38
WAK	WAIKIKI SUBSTA	028	43,833.61	1,089,775.64	1,133,609.25
WAR	WARDEN 115KV SW STA	028		0.00	0.00
WAS	WASHTUCNA SUBSTA	028	44,466.93	169,638.07	214,105.00
WES	WESTSIDE 230/115KV SUBSTA	028		0.00	0.00
WIL	WILBUR SUBSTA	028	4,106.87	440,135.21	444,242.08
WILSD1	WELLPINIT STEPDOWN 7812	028		22,460.70	22,460.70
WILSD2	WELLPINIT STEPDOWN 12174	028		7,307.80	7,307.80
WKSD	WILBUR-KENNEDY STEPDOWN	028		506.71	506.71
WLR	WILLIAMS LK. RD STEPDOWN	028		5,511.90	5,511.90
WSE	WSU EAST CAMPUS SUBSTA	028	153.82	166,191.15	166,344.97
WSU	PULLMAN WSU SUBSTA	028	97.00	497,543.62	497,640.62
ZIG	ZIEGLER STEPDOWN	028		1,576.82	1,576.82
Total			27,204,241.30	99,449,441.35	126,653,682.65

Sum of Ending Balance			Plant Acct		Grand Total
Facility ID	Facility ID Desc	Plant Led	361000	362000	
SUN	SUNSET SUBSTA	028	88,950.67	2,275,415.72	2,364,366.39

Dist Substation FA\_CM Subsidiary Report

Accounting Peri | GI Jurisdiction: AN

Sum of Ending Balance			Plant Acct		Grand Total
Facility ID	Facility ID Desc	Plant Led	361000	362000	
BEAST	- BEACON SUB MATERIAL STORAGE YARD(AN)	028		70,929.37	70,929.37
CHE	CHESTER SUBSTA (AN)	028		10,631.06	10,631.06
F&C	FRANCIS & CEDAR SUBSTA (AN)	028		0.00	0.00
GDN	GARDEN SPRINGS 115kV SW STA (AN)	028		34,781.32	34,781.32
GRV	GRANGEVILLE SUBSA (AN)	038		0.00	0.00
HOL	HOLBROOK SUBSTA (AN)	038		109,366.05	109,366.05
MO2	BILE/PORTABLE SUBSTA # 2 (AN)/ 098	098		1,972,197.61	1,972,197.61
MO3	MOBILE/PORTABLE SUBSTA # 3 (AN)	098		836,827.54	836,827.54
SUBBAT	Mobile Substation Battery and Trailer	098		4,256.16	4,256.16
Total				3,038,989.11	3,038,989.11

WA Allocation

69.382%

2,108,511.42

2,108,511.42

AVISTA UTILITIES  
 Direct Assignment to Handbilled Customers  
 Washington Electric Cost Study  
 Twelve Months Ended December 31, 2019

	Meter Reading Account 902	Billing (Customer Records & Collections) Account 903
ROO Account Total	2,557,608	6,961,785
Handbilling Costs	127,481	3,087
	0.04984378	0.0004434
	2,430,127	6,958,698
		0.9995566

Account 903 Handbill Calc  
 Approximately 2 days per month at approximately \$47 per hour (loaded labor)

\$	9,024	
Electric	WA	ID
	52.202%	65.533%
	34.467%	
\$	4,710.71	\$ 3,087.07
		\$ 1,623.64
Gas	WA	ID
	33.920%	66.241%
		33.759%
\$	3,060.94	\$ 2,027.60
		\$ 1,033.34
		\$ 0.13878
		\$ 1,252.35



Transaction Analysis Selection: Accounting Period : 201801 to 201812 , Gl Ferc Account : 902000

Accounting Period:<All>		Ferc Acct:902000	Task Number:902010	Project Number:09800071	Service:CD	Jurisdiction:AN				
ORGANIZATION_DESC	Employee Job Title	Project Description	Expenditure Category	Transaction Amount	Electric Amt SUM	North Amt SUM	South Amt SUM	Sum of Gas North	Sum of Gas South	Amount
B53 - Pullman	(blank)	Meter Reading Expense - Voucher		100	60.61			39.39		
C11 - Enterprise Cust. Systems	Analyst Business II	Meter Reading Expense - Labor		25061.98	15191.13			9870.85		
	Analyst Business III	Meter Reading Expense - Labor		18141.9	10996.54			7145.36		
D09 - Scada	Analyst Metering Automati	Meter Reading Expense - Labor		56451.28	34217.42			22233.86		
S51 - Supply Chain Loadings	(blank)	Meter Reading Expense - Overhead		55.27	33.5			21.77		
Z08 - Electric Meter Shop	A Frmn Mtrmn	Meter Reading Expense - Labor		538.8	326.59			212.21		
	Analyst Business II	Meter Reading Expense - Labor		1781.6	1079.9			701.7		
	Analyst Business System	Meter Reading Expense - Labor		40183.56	24356.87			15826.69		
	App Mtrmn 6	Meter Reading Expense - Labor		611.84	370.86			240.98		
	Engineer	Meter Reading Expense - Labor		9522.69	5772.09			3750.6		
	Engr Sr	Meter Reading Expense - Labor		35220.52	21348.53			13871.99		
	(blank)	Meter Reading Expense - Employee Expenses		672.64	407.73			264.91		
Z87 - Benefits Loaders	(blank)	Meter Reading Expense - Overhead		144370.75	87508.93			56861.82		
Z89 - Payroll Accrual	(blank)	Meter Reading Expense - Labor		4281.13	2594.96			1686.17		
Z90 - Incentive Compensation	(blank)	Meter Reading Expense - Overhead		19595.99	11877.93			7718.06		
				<b>356589.95</b>	<b>216143.59</b>			<b>140446.36</b>		

Per Melanie Hayes approximately 90% of Project No. 09800711 Task 902010 is to provide data for handbilled accounts.

Note 2  
90% of Electric Amount

WA Allocation 65.533% 127,481  
ID Allocation 34.467% 67,048

Transaction Analysis Selection: Accounting Period : 201801 to 201812 , Gl Ferc Account : 903000

Accounting Period:<All>		Ferc Acct:903000	Task Number:903300	Project Number:09900071	Service:CD	Jurisdiction:AA				
ORGANIZATION_DESC	Task Name	Expenditure Categori	Employee Job Title	Transaction Amount	Electric Amt SUM	North Amt SUM	South Amt SUM	Sum of Gas North	Sum of Gas South	Transaction Qty
E53 - Con. Ctr-Lewiston Billing	Billing Expense	Labor	CSR Billing Spec - 11	446522.07	233093.38	151460.29	61968.4	16627.75		
			CSR Flex II - 11	57331.15	29928.01	19446.74	7956.4	2232		
			CSR Flex II - 9	12873.26	6720.1	4366.61	1786.55	508.25		
			Team Leader - 4	55070.58	28747.96	18679.93	7642.69	1763.75		
			(blank)	41527.12	21678	14086.01	5763.11	1538.25		
F50 - Contact Ctr-Spokane Credit	Billing Expense	Contractor	(blank)	7076.5	3694.08	2400.3	982.12			
Z09 - Postage Centralization	Billing Expense	Voucher	(blank)	19713.38	10290.77	6686.78	2735.83			
Z87 - Benefits Loaders	Billing Expense	Overhead	(blank)	464866.12	242669.31	157682.58	64514.23			
Z89 - Payroll Accrual	Billing Expense	Labor	(blank)	812.44	424.11	275.58	112.75			
Z90 - Incentive Compensation	Billing Expense	Overhead	(blank)	59850.22	31243.04	20301.21	8305.97			
				<b>1165642.84</b>	<b>608488.76</b>	<b>395386.03</b>	<b>161768.05</b>	<b>22682.95</b>		

0.52202 0.33920 0.13878

Labor 613,324.18  
Average Benefits Loading Rate 0.757945

Handbill Specialist Loaded Labor 784,961.33  
Average Loaded Labor \$/Hour 47.21

16,627.75

AVISTA UTILITIES  
Production and Transmission Related Intangible Plant Analysis  
Washington Electric Cost Study  
Twelve Months Ended December 31, 2019

Plant-AMA	Organization	Allocation	Total	WA	ID	System EB	WA Share	EB Adj
		P/T ratio 4-factor	100.00% 100.00%	65.640% 69.189%	34.360% 30.811%			
Account 301	Organization	P/T ratio	-	-	-			
Account 302	Franchises & Consents	P/T ratio	43,679,748	28,671,387	15,008,361	Production (Hydro Relicensing)		
Account 302	Franchises & Consents	P/T ratio	369,470	242,520	126,950	Transmission (Forest Service Use Permit)		
Account 302	Franchises & Consents	Direct	591,118	591,118	-	Distribution (WA DOT Franchises)		
Account 303.00	Misc Intangible Plant	P/T ratio	10,496,740	6,890,060	3,606,680	Transmission (Communication Agreements)		
Account 303.00	Misc Intangible Plant	4-factor	6,961,000	4,816,246	2,144,754	Common Allocated All Allocation - General Pft		
Account 303.00	Misc Intangible Plant	P/T ratio	151,119	99,195	51,924	Common Allocated North Allocation - General Pft		
Account 303.00	Misc Intangible Plant	Direct	479,443	479,443	-	Distribution (Substation Agreements)		
			62,728,638	41,789,969	20,938,669		6,813,500	(76,560)
			62,728,638	41,789,969	20,938,669	check	3,038,651	(1,777,595)
							99,195	-
							319,716	(159,727)
							10,271,062	(2,013,882)
							28,671,387	(0)
							242,520	(0)
							324,636	(266,482)
							29,238,543	(266,482)
Accumulated Amortization-AMA								
111000	302000	P/T ratio	(12,246,471)	(8,038,583)	(4,207,888)	Production (Hydro Relicensing)	(1,357,629)	(67,131)
111000	302000	P/T ratio	(190,883)	(125,296)	(65,587)	Transmission (Forest Service Use Permit)	(1,852,518)	(142,380)
111000	302000	Direct	(227,885)	(227,885)	-	Distribution (WA DOT Franchises)	(59,410)	(2,487)
111000	303000	P/T ratio	(1,966,024)	(1,290,498)	(675,526)	Transmission (Communication Agreements)	(48,539)	(2,207)
111000	303000	4-factor	(2,471,691)	(1,710,138)	(761,553)	Common Allocated All Allocation - General Pft	(3,318,096)	(214,205)
111000	303000	P/T ratio	(86,720)	(56,923)	(29,797)	Common Allocated North Allocation - General Pft	(8,335,960)	(297,377)
111000	303000	Direct	(46,332)	(46,332)	-	Distribution (Substation Agreements)	(196,593)	(4,042)
			(17,236,006)	(11,495,655)	(5,740,351)		(8,661,891)	(270,127)
						check		
Amortization Expense								
404000	302000	P/T ratio	897,269	588,968	308,301	Production (Hydro Relicensing)	150,883	(1,337)
404000	302000	P/T ratio	12,316	8,084	4,232	Transmission (Forest Service Use Permit)	202,549	(118,489)
404000	302000	Direct	24,153	24,153	-	Distribution (WA DOT Franchises)	4,973	-
404000	303000	P/T ratio	231,901	152,220	79,681	Transmission (Communication Agreements)	3,913	(1,953)
404000	303000	4-factor	464,002	321,038	142,964	Common Allocated All Allocation - General Pft	362,318	(121,779)
404000	303000	P/T ratio	7,576	4,973	2,603	Common Allocated North Allocation - General Pft	578,080	(10,888)
404000	303000	Direct	5,866	5,866	-	Distribution (Substation Agreements)	24,153	0
			1,643,083	1,105,302	537,781		610,317	(10,888)
			1,643,083	1,105,302	537,781	check		

Blue Input values from Results of Operations: AMA and EB reports in Andrews workpapers  
C-IPL, E-AAMT, and E-AMTX

FA Plant & Reserve Ending Bal, Dep Exp Query Plant Account 302 GI Service : ED , Plant Acct : 302000

FA Asset End Bal

Ending Balance	Plant Acct	302000	GL FERC Acct	101000	GL Service	ED	GL Jurisdiction	AN	WA
Facility ID	CABINET GORGE HED	FOREST USE PERMITS - IDAHO	LOLO-OXBOW 230KV LINE - OREGON	Long Lake	NOXON RAPIDS HED	POST FALLS HED	WASHINGTON STATE FRANCHISES 028		
201812		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201901		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201902		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201903		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201904		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201905		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201906		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201907		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201908		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201909		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201910		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201911		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
201912		8,667,214.14	369,469.5	0	27,217,345.56	6,222,447.88	1,572,740.97	602,703.89	
AMA Balance		\$8,667,214.14	\$369,469.50	\$0.00	\$27,217,345.56	\$6,222,447.88	\$1,572,740.97	\$602,703.89	

Note: Long Lake HED values shown under the description "ke" beginning July 2012

324,636.00 EB per ROO

FA Reserve Dep Exp

GI Ferc Acct: 1110	Service: ED	Plant Acct: 302000	Plant Desc: INTANG PLT FRANCH&CONSENT					
precipitation Expe	Plant Acct	302000						
GL FERC Acct	111000							
GL Service	ED							
GL Jurisdiction	AN							
Facility ID Desc	CABINET GORGE HED	FOREST USE PERMITS - IDAHO	Long Lake					
			NOXON RAPIDS HED					
			POST FALLS HED					
			UNSPECIFIED					
			WASHINGTON STATE FRANCHISES 028					
201812		-16,146.48	-1,026.36	-45,402.79	-11,334.08	-2,623.58	0	-2,012.74
201901		-16,146.48	-1,026.36	-45,402.96	-11,334.05	-2,623.6	0	-2,012.75
201902		-16,146.45	-1,026.36	-45,402.95	-11,334.05	-2,623.6	0	-2,012.75
201903		-16,146.47	-1,026.36	-45,402.79	-11,334.08	-2,623.57	0	-2,012.75
201904		-16,146.44	-1,026.36	-45,402.89	-11,334.06	-2,623.6	0	-2,012.74
201905		-16,146.47	-1,026.36	-45,402.82	-11,334.06	-2,623.58	0	-2,012.74
201906		-16,146.44	-1,026.36	-45,402.79	-11,334.08	-2,623.57	0	-2,012.75
201907		-16,146.46	-1,026.36	-45,402.8	-11,334.08	-2,623.58	0	-2,012.75
201908		-16,146.47	-1,026.36	-45,402.85	-11,334.06	-2,623.6	0	-2,012.75
201909		-16,146.47	-1,026.36	-45,402.95	-11,334.08	-2,623.6	0	-2,012.74
201910		-16,146.45	-1,026.36	-45,402.85	-11,334.08	-2,623.59	0	-2,012.74
201911		-16,146.45	-1,026.36	-45,402.8	-11,334.06	-2,623.57	0	-2,012.75
201912		-16,146.44	-1,026.36	-45,402.78	-11,334.07	-2,623.57	0	-2,012.75
12 ME Dec 2019		-193,757.49	-12,316.32	-544,834.23	-136,008.81	-31,483.03	0.00	-24,152.96

FA Reserve End Bal

Ending Balance	Plant Acct	302000	CABINET GORGE	FOREST USE	Long Lake	NOXON RAPIDS	POST FALLS	ID	UNSPECIFIED	WASHINGTON
	GL FERC Acct	111000	HED	PERMITS - IDAHO		HED	HED	HED		STATE FRANCHISES
	GL Service	ED	AN							028
	Facility/ID Desc									
201812			-3,677,957.54	-184,725.22	-5,196,956.66	-2,618,213.77	-300,301.21			-217,694.42
201901			-3,694,104.02	-185,751.58	-5,242,359.62	-2,629,547.82	-302,924.81			-219,707.17
201902			-3,710,250.47	-186,777.94	-5,287,762.57	-2,640,881.87	-305,548.41			-221,719.92
201903			-3,726,396.94	-187,804.3	-5,333,165.36	-2,652,215.95	-308,171.98			-223,732.67
201904			-3,742,543.38	-188,830.66	-5,378,568.25	-2,663,550.01	-310,795.58			-225,745.41
201905			-3,758,689.85	-189,857.02	-5,423,971.07	-2,674,884.07	-313,419.16			-227,758.15
201906			-3,774,836.29	-190,883.38	-5,469,373.86	-2,686,218.15	-316,042.73			-229,770.9
201907			-3,790,982.75	-191,909.74	-5,514,776.66	-2,697,552.23	-318,666.31			-231,783.65
201908			-3,807,129.22	-192,936.1	-5,560,179.51	-2,708,886.29	-321,289.91			-233,796.4
201909			-3,823,275.69	-193,962.46	-5,605,582.46	-2,720,220.37	-323,913.51			-235,809.14
201910			-3,839,422.14	-194,988.82	-5,650,985.31	-2,731,554.45	-326,537.1			-237,821.88
201911			-3,855,568.59	-196,015.18	-5,696,388.11	-2,742,888.51	-329,160.67			-239,834.63
201912			-3,871,715.03	-197,041.54	-5,741,790.89	-2,754,222.58	-331,784.24			-241,847.38
										-196,593.00
										EB per ROO

Average Monthly Average Balance (3,774,836.30) Production (190,883.38) Transmission (5,469,373.88) Production (2,686,218.16) Production (316,042.74) Distribution (229,770.90)

AVISTA UTILITIES Service Allocation Factors  
 Washington Electric Cost Study Note 7 70.578%  
 December 31, 2019 Balances by Project Number for Account 303 Note 8 0.000%  
 Columns A-H Results of PowerPlant Query "2019.12.Intangible Assets.JBB" Note 9 77.874%

Jurisdiction Allocation Factors  
 month Dec-19 Note 1 65.640% 34.360%  
 Note 4 69.189% 30.811%

FERC	SRV	JUR	ldg_work_or		Plant in Service Washington			Accumulated Reserve Washington		
			der_number	ldg_work_order_description	Electric System	Electric	Idaho Electric	Electric System	Electric	Idaho Electric
303000	CD	AA	9905739	Next Gen Radio Phase 1	2,086,781.13	1,443,823.00	642,958.13	2,086,781.13	1,443,823.00	642,958.13
	CD	AA	9906082	LMR Covrg Enhancements Phase 2	563,537.64	389,906.06	173,631.58	206,882.74	143,140.10	63,742.64
	CD	AA	9906372	Private Spectrum Purchase	1,743,743.89	1,206,478.96	537,264.93	384,092.03	265,749.43	118,342.59
	CD	AN	9805095	CDA Rathdrum sub Fiber Link	151,120.68	99,195.61	51,925.07	90,509.91	59,410.71	31,099.21
	ED	WA	2806380	EVSE Network Perp License	182,298.00	182,298.00	-	10,634.08	10,634.08	-
	ED	WA	CONVERSION (blank)		137,418.35	137,418.35	-	37,905.27	37,905.27	-
	ED	AN	2805017	Dry Creek 230 Kv Sub-Com 028	(3,823.62)	(2,645.52)	(1,178.10)	(3,877.05)	(2,682.49)	(1,194.56)
	ED	AN	2805112	Bea Bel upgrd bell sub transm	420,295.36	290,798.16	129,497.20	266,196.60	184,178.77	82,017.83
	ED	AN	2806032	Deer Park-115kV Phasing	144,999.24	100,323.52	44,675.72	15,909.52	11,007.64	4,901.88
	ED	AN	9805013	Hatwai Fiber Integration Proj	160,380.83	110,965.89	49,414.94	162,622.10	112,516.60	50,105.50
	ED	AN	9805014	Bell Beacon Fiber Project	35,522.72	24,577.81	10,944.91	36,019.14	24,921.28	11,097.86
	ED	AN	9805051	2006 accelerated RAS	17,387.48	12,030.22	5,357.26	12,364.96	8,555.19	3,809.77
	ED	AN	9805052	BEA BEL upgd bell sub com	160,680.51	111,173.24	49,507.27	101,767.97	70,412.24	31,355.73
	ED	AN	9805112	BPA Moving AVA Load Area	107,586.20	74,437.82	33,148.38	68,140.37	47,145.64	20,994.73
	ED	AN	20800001	Lake Spok Campgnd NP Lic Supp	128,247.08	88,732.87	39,514.21	2,623.19	1,814.96	808.23
	ED	AN	31200005	Lancaster BA Move to AVA	40,498.60	28,020.58	12,478.02	11,597.80	8,024.40	3,573.40
	ED	AN	32005001	Lancaster Interconnection	5,182,873.04	3,585,978.03	1,596,895.01	568,671.98	393,458.46	175,213.52
	ED	AN	40205036	CF Pack River Delta App O	156,713.76	108,428.68	48,285.08	28,628.85	19,808.02	8,820.83
	ED	AN	40205044	Elk Creek Springer App B	7,522.97	5,205.07	2,317.90	7,018.85	4,856.27	2,162.58
	ED	AN	40205057	Vermilion Chapel Slide App B	59,973.35	41,494.96	18,478.39	17,174.88	11,883.13	5,291.75
	ED	AN	61005007	CS2 closing angle protec schm	162,603.68	112,503.86	50,099.82	115,634.22	80,006.16	35,628.06
	ED	AN	CONVERSION (blank)		622,858.67	430,949.69	191,908.98	266,607.56	184,463.10	82,144.46
	GD	WA	94205013	Rebld GS 311 Colfax intangible	-	-	-	-	-	-
	GD	WA	95605004	Bruce Rd HP Reinforcement	-	-	-	-	-	-
	GD	WA	95605370	Nine Mile Falls Gate stn upgde	-	-	-	-	-	-
	GD	WA	CONVERSION (blank)		-	-	-	-	-	-
	GD	ID	3805338	Upgrade Genesee gate meter	-	-	-	-	-	-
	GD	ID	90105044	Rathdrum taps	-	-	-	-	-	-
	GD	ID	90105308	Chase Rd Gate Stn intangible	-	-	-	-	-	-
	GD	ID	CONVERSION (blank)		-	-	-	-	-	-
	GD	OR	6804554	Rebld Merlin City Gate Stat-GP	-	-	-	-	-	-
	GD	OR	98405002	Glendale gas conv-Misc Inta	-	-	-	-	-	-
	GD	OR	98505012	Merlin Rbld upgrde misc intan	-	-	-	-	-	-
	GD	OR	98805076	Union Gate Stn Upgrade LaGrand	-	-	-	-	-	-
	GD	OR	CONVERSION (blank)		-	-	-	-	-	-
<b>Total Account 303000</b>					<b>12,269,219.56</b>	<b>8,582,094.85</b>	<b>3,687,124.71</b>	<b>4,493,906.10</b>	<b>3,121,031.96</b>	<b>1,372,874.15</b>
<b>AFUDC Assignment Difference (Fixed Assets versus PowerPlant detail)</b>						<b>1,688,968</b>			<b>197,065</b>	
<b>WA Electric Pro Forma Total</b>						<b>10,271,063</b>			<b>3,318,097</b>	
303100	CD	AA	2806381	Spokane FAN Refresh Phase 1	23,830.36	16,487.99	7,342.37	7,134.08	4,936.00	2,198.08
	CD	AA	3805751	Surveillance Cameras - CDA	23,447.01	16,222.75	7,224.26	1,784.32	1,234.56	549.77
	CD	AA	9905344	DS PC Systems Refresh	149,471.56	103,417.88	46,053.68	44,747.22	30,960.15	13,787.07
	CD	AA	9905345	CS comm device refresh	108,148.36	74,826.77	33,321.59	8,271.35	5,722.86	2,548.48
	CD	AA	9905349	Application License Expansion	1,512,471.73	1,046,464.06	466,007.66	799,049.63	552,854.45	246,195.18
	CD	AA	9905352	DS PC Systems Expansion	49,150.71	34,006.88	15,143.83	14,714.22	10,180.62	4,533.60
	CD	AA	9905382	Enterprise Data Architect Blkt	5,337.86	3,693.21	1,644.65	3,680.51	2,546.51	1,134.00
	CD	AA	9905451	New App Purchase Blanket	269,009.97	186,125.31	82,884.66	80,533.37	55,720.24	24,813.14
	CD	AA	9905467	DS PC Rugged Refresh	840.05	581.22	258.83	251.48	174.00	77.48
	CD	AA	9905640	Customer Web EVP Enhancement	85.47	59.14	26.33	58.93	40.77	18.16
	CD	AA	9905641	Nucleus Enhancement	1,455,037.14	1,006,725.65	448,311.49	908,701.71	628,721.63	279,980.08
	CD	AA	9905650	Enterprise Mobility Mgmt (EEM)	393,164.31	272,026.46	121,137.86	197,423.26	136,595.18	60,828.08
	CD	AA	9905651	Network Access Control Phase 1	493,074.28	341,153.16	151,921.11	427,551.84	295,818.84	131,733.00
	CD	AA	9905665	App Enhancement Blanket	894,277.29	618,741.52	275,535.78	496,315.99	343,396.07	152,919.92
	CD	AA	9905668	Small App Refresh Blanket	1,338,495.09	926,091.36	412,403.72	841,751.81	582,399.66	259,352.15
	CD	AA	9905674	Edge VPN Refresh	58,745.18	40,645.20	18,099.98	18,113.10	12,532.27	5,580.83
	CD	AA	9905722	Phoenix-AU.com replacement	7,516,993.21	5,200,932.43	2,316,060.78	3,774,577.88	2,611,592.68	1,162,985.18
	CD	AA	9905739	Next Gen Radio Phase 1	143,573.30	99,336.93	44,236.37	8,375.12	5,794.66	2,580.46
	CD	AA	9905740	MS Office Upgrade	620,833.68	429,548.62	191,285.07	538,333.87	372,467.82	165,866.05
	CD	AA	9905743	Voicemail System Refresh	345,965.95	239,370.38	106,595.57	299,992.09	207,561.52	92,430.56
	CD	AA	9905745	RightFax Server Refresh	53,119.71	36,752.99	16,366.71	46,060.87	31,869.05	14,191.81
	CD	AA	9905751	Citrix Platform Refresh	986,918.95	682,839.35	304,079.60	855,771.72	592,099.89	263,671.82
	CD	AA	9905753	EVP System Refrsh	728,189.09	503,826.75	224,362.34	631,423.30	436,875.47	194,547.83
	CD	AA	9905757	EBC Nucleus Revised RTO RPO	11,757.63	8,134.99	3,622.64	10,195.21	7,053.96	3,141.25
	CD	AA	9905778	Certificate Management	52,555.23	36,362.44	16,192.79	36,237.35	25,072.26	11,165.09
	CD	AA	9905823	CATSWeb Upgrade	60,125.72	41,600.39	18,525.34	58,308.85	40,343.31	17,965.54
	CD	AA	9905825	Avistacorp Website Replacement	87,719.07	60,691.95	27,027.12	26,406.73	18,710.55	8,136.18
	CD	AA	9905829	GlobalScape Phase 2	495,821.50	343,053.94	152,767.56	341,873.81	236,539.07	105,334.74
	CD	AA	9905833	Enterprise Call Recording Ref	125,360.32	86,735.55	38,624.77	86,437.17	59,805.02	26,632.16
	CD	AA	9905835	SCADA Expansion	8,278.26	5,727.64	2,550.61	8,028.11	5,554.57	2,473.54
	CD	AA	9905838	Mission Video Surv Syst Ph2	27,432.68	18,980.40	8,452.28	23,787.28	16,458.18	7,329.10
	CD	AA	9905839	Compliance Storage Refresh	64,212.51	44,428.00	19,784.52	55,679.60	38,524.16	17,155.44
	CD	AA	9905840	IM Auditing Refresh	35,507.63	24,567.37	10,940.26	30,789.18	21,302.73	9,486.45
	CD	AA	9905851	Reward Software Replacement	19,964.34	13,813.12	6,151.21	17,311.36	11,977.56	5,333.80

FERC	SRV	JUR	Idg_work_or der_number	Idg_work_order_description	Plant in Service Washington			Accumulated Reserve Washington		
					Electric System	Electric	Idaho Electric	Electric System	Electric	Idaho Electric
CD	AA	9905853	LMS Upgrade and analytics		289,249.81	200,129.05	89,120.76	250,812.70	173,534.80	77,277.90
CD	AA	9905854	Java Upgrade 1.7x		281,064.25	194,465.54	86,598.71	243,714.88	168,623.89	75,090.99
CD	AA	9905855	Energy Star Enhancements		10,515.83	7,275.79	3,240.03	9,118.42	6,308.95	2,809.48
CD	AA	9905856	Internet Explorer 11 Upgrade		38,922.61	26,930.16	11,992.45	37,746.45	26,116.39	11,630.06
CD	AA	9905857	Data Ctr Nexus Switich Addition		9,487.99	6,564.65	2,923.34	8,227.17	5,692.30	2,534.87
CD	AA	9905859	EBC RPX Planning Tool		14,573.16	10,083.02	4,490.14	12,636.60	8,743.13	3,893.46
CD	AA	9905861	Virtual Hold Call-Back Assist		367,102.04	253,994.23	113,107.81	318,319.49	220,242.07	98,077.42
CD	AA	9905862	PI ProcessBook on XenApp		3,253.36	2,250.97	1,002.39	3,155.06	2,182.95	972.10
CD	AA	9905864	Digital Signage Entrprise Infr		254,026.37	175,758.31	78,268.06	220,269.94	152,402.57	67,867.37
CD	AA	9905865	Ventyx-Mobile Dispatch		78,192.15	54,100.37	24,091.78	75,829.34	52,465.56	23,363.78
CD	AA	9905872	Project Campfire		409,657.43	283,437.88	126,219.55	355,219.89	245,773.09	109,446.80
CD	AA	9905875	File Integrity Management		101,635.93	70,320.88	31,315.05	88,129.99	60,976.26	27,153.73
CD	AA	9905878	Windows Server 2003 Upgrade		277,921.17	192,290.88	85,630.29	191,629.39	132,586.46	59,042.93
CD	AA	9905882	NetApp Refresh 2015		225,253.46	155,850.62	69,402.84	195,320.54	135,140.33	60,180.21
CD	AA	9905883	SIEM System Refresh Ph 2		256,948.44	177,780.06	79,168.38	222,803.71	154,155.66	68,648.05
CD	AA	9905884	Finance Forecast Model Rpl		308,006.99	213,106.96	94,900.03	267,077.32	184,788.13	82,289.19
CD	AA	9905885	CS Remote Server Refresh H0494		50,393.86	34,867.01	15,526.85	34,747.06	24,041.14	10,705.92
CD	AA	9905886	CS Remote Server Refresh H0495		27,865.30	19,279.72	8,585.58	19,213.39	13,293.55	5,919.84
CD	AA	9905891	Endpoint Config Mgt System		267,126.64	184,822.25	82,304.39	184,186.45	127,436.77	56,749.69
CD	AA	9905894	Internet Explorer 11 - Phase 2		232,552.24	160,900.57	71,651.67	201,649.41	139,519.21	62,130.20
CD	AA	9905896	VersionOne Implementation		324,322.95	224,395.80	99,927.14	223,623.87	154,723.12	68,900.75
CD	AA	9905903	Print Infr and Mgt Refresh		51,637.52	35,727.48	15,910.04	53,604.58	24,634.45	10,970.13
CD	AA	9905905	Oracle Ent Mgr 12c Upgrade		62,203.28	43,037.83	19,165.45	59,937.37	37,318.72	16,618.64
CD	AA	9905909	Mobility in The Field Enh 2015		138,045.05	95,511.99	42,533.06	119,700.86	82,819.83	36,881.03
CD	AA	9905914	SCADA Expansion - Blanket		42,089.47	29,121.28	12,968.19	15,992.94	11,065.35	4,927.58
CD	AA	9905915	SCADA Hardware Refresh-Blanket		65,973.16	45,646.17	20,326.99	19,750.35	13,665.07	6,085.28
CD	AA	9905917	Office 2013 Upgrade Implementn		404,103.41	279,595.11	124,508.30	350,403.92	242,440.97	107,962.95
CD	AA	9905919	Oracle Database 12c Upgrade		389,379.83	269,408.01	119,971.82	337,636.89	233,607.59	104,029.30
CD	AA	9905920	SAML for Off-Network Access		349,559.79	241,856.92	107,702.87	241,024.92	166,762.73	74,262.19
CD	AA	9905923	San Jose ACS Expansion		13,484.89	9,330.06	4,154.83	11,692.94	8,090.23	3,602.71
CD	AA	9905924	Maximo Enhancemts 2015 - Pkg1		244,449.42	169,132.11	75,317.31	211,965.64	146,656.90	65,308.73
CD	AA	9905925	Maximo Enhancemts 2015 - Pkg2		291,833.41	201,916.62	89,916.79	253,052.97	175,084.82	77,968.15
CD	AA	9905926	Maximo Enhancemts 2015 - Pkg3		504,940.96	349,363.60	155,577.36	348,161.77	240,889.65	107,272.12
CD	AA	9905928	San Jose Switch Ref and VM Exp		4,979.14	3,445.02	1,534.12	4,317.49	2,987.23	1,330.26
CD	AA	9905929	CC&B Enhancemts 2015 - Pkg 1		414,826.42	287,014.25	127,812.17	359,702.00	248,874.22	110,827.78
CD	AA	9905930	CC&B Enhancemts 2015 - Pkg 2		584,798.11	404,615.96	180,182.14	507,086.91	350,848.36	156,238.55
CD	AA	9905931	CC&B Enhancemts 2015 - Pkg 3		727,222.92	503,158.27	224,064.65	501,427.38	346,932.59	154,494.79
CD	AA	9905934	Web Filtering Refresh Ph 2		217,403.73	150,419.47	66,984.26	16,490.03	11,409.29	5,080.74
CD	AA	9905937	Mobile Dispatch Upgrade 2015		2,015,906.99	1,394,785.89	621,121.10	1,389,987.75	961,718.62	428,269.13
CD	AA	9905953	Embotics Implementation		187,316.98	129,602.74	57,714.23	162,425.26	112,380.41	50,044.85
CD	AA	9905954	Vmware vSphere 5.5 Upgrade		10,198.64	7,056.34	3,142.30	8,843.39	6,118.65	2,724.74
CD	AA	9905956	BizTalk Server 2013R2 Upgrade		211,735.26	146,497.51	65,237.75	183,598.71	127,030.11	56,568.60
CD	AA	9905960	Mobility Enh 2015 Pkg 2		240,738.00	166,564.22	74,173.79	208,747.41	144,430.24	64,317.16
CD	AA	9905961	Cognos Upgrade 2015		46,199.33	31,964.85	14,234.48	40,060.11	27,717.19	12,342.92
CD	AA	9905962	SalesLogix Upgrade 2015		101,113.64	69,959.52	31,154.12	69,718.85	48,237.78	21,481.08
CD	AA	9905965	Netapp Controller Refresh		78,172.18	54,086.55	24,085.63	67,784.23	46,899.23	20,885.00
CD	AA	9905973	MVRS Upgrade 2015		93,503.15	64,693.90	28,809.26	64,471.34	44,607.08	19,864.27
CD	AA	9905974	Mass Notification Syst Expansn		14,842.17	10,269.15	4,573.02	10,233.82	7,000.68	3,153.14
CD	AA	9905982	DataConnect Upgrade 2015		79,986.73	55,342.02	24,644.71	55,151.64	38,158.87	16,992.77
CD	AA	9905985	CS Exp-ServerNetworkMonitoring		153,287.88	106,058.35	47,229.53	76,971.87	53,256.07	23,715.80
CD	AA	9905987	Atlas Construction Design Tool		2,024,365.11	1,400,637.98	623,727.13	1,016,513.32	703,315.40	313,197.92
CD	AA	9905990	EMS/SCADA License Upgrade		44,159.20	30,553.31	13,605.89	38,291.08	26,493.22	11,797.87
CD	AA	9905991	BancTech Enhancement		9,152.24	6,332.35	2,819.90	6,310.56	4,366.22	1,944.35
CD	AA	9905992	SQLSrvr 2015 Platform Refresh		69,521.11	48,100.96	21,420.15	47,935.49	33,166.09	14,769.40
CD	AA	9905995	Clarity Upgrade 2015		77,129.85	53,365.38	23,764.48	66,880.41	46,273.89	20,606.52
CD	AA	9905996	eGain Upgrade 2015		79,870.99	55,261.94	24,609.05	55,071.84	38,103.65	16,968.18
CD	AA	9905999	BuCC SCADA Front-End Refresh		46,110.00	31,903.05	14,206.95	39,982.66	27,663.60	12,319.06
CD	AA	9906005	PowerPlan Upgrade 2015		545,786.51	377,624.23	168,162.28	376,325.18	260,375.63	115,949.55
CD	AA	9906018	Rugged Laptop Refresh PH2		162,200.55	112,224.94	49,975.61	48,557.90	33,596.72	14,961.17
CD	AA	9906019	GIS Enhancements-2016 Pkg 1		98,139.61	67,901.81	30,237.79	67,668.22	46,818.97	20,849.26
CD	AA	9906020	GIS Enhancements-2016 Pkg 2		162,770.08	112,618.99	50,151.09	112,231.58	77,651.90	34,579.67
CD	AA	9906021	GIS Enhancements-2016 Pkg 3		68,170.66	47,166.60	21,004.06	34,231.17	23,684.20	10,546.97
CD	AA	9906022	Mobility Applic-2016 Pkg 1		332,303.17	229,917.24	102,385.93	229,126.31	158,530.20	70,596.11
CD	AA	9906023	Mobility Applic-2016 Pkg 2		190,888.70	132,073.98	58,814.72	131,619.63	91,066.31	40,553.33
CD	AA	9906024	Mobility Applic-2016 Pkg 3		143,992.70	99,627.11	44,365.59	72,304.39	50,026.69	22,277.71
CD	AA	9906025	Clarity Upgrade - Phase 2		109,093.14	75,480.45	33,612.69	75,220.80	52,044.52	23,176.28
CD	AA	9906026	Envision SW Upgrade 2016		115,440.56	79,872.17	35,568.39	34,559.38	23,911.29	10,648.09
CD	AA	9906027	DS Ref - Win10 Upgrade Ph 1		152,723.83	105,668.09	47,055.74	105,304.59	72,859.19	32,445.40
CD	AA	9906030	CC&B Upgrade 2016		177,394.80	122,737.69	54,657.11	122,315.46	84,628.85	37,686.62
CD	AA	9906032	Maximo Enhancements 2016-Pkg 1		751,852.53	520,199.25	231,653.28	518,409.73	358,682.51	159,727.22
CD	AA	9906033	Maximo Enhancements 2016-Pkg 2		344,044.03	238,040.62	106,003.41	237,221.75	164,131.36	73,090.39
CD	AA	9906034	Maximo Enhancements 2016-Pkg 3		419,608.00	290,322.58	129,285.42	210,701.68	145,782.38	64,919.29
CD	AA	9906035	CC&B Enhancements 2016-Pkg 1		692,664.44	479,247.60	213,416.84	477,598.96	330,445.95	147,153.02
CD	AA	9906036	CC&B Enhancements 2016-Pkg 2		338,204.58	234,000.37	104,204.21	233,195.39	161,345.56	71,849.83
CD	AA	9906037	CC&B Enhancements 2016-Pkg 3		232,611.33	160,941.45	71,669.88	116,803.29	80,815.03	35,988.26
CD	AA	9906038	DS Ref - PVS for Servers		52,755.52	36,501.02	16,254.50	36,375.46	25,167.81	11,207.64
CD	AA	9906042	LMS Upgrade 2016		12,741.20	8,815.51	3,925.69	8,785.18	6,078.38	2,706.80
CD	AA	9906043	OFS-PP Enh 2016 - Pkg 1		177,953.78	123,124.44	54,829.34	122,700.88	84,895.51	37,805.37
CD	AA	9906044	OFS-PP Enh 2016 - Pkg 2		129,967.75	89,923.39	40,044.36	89,614.04	62,003.06	27,610.98
CD	AA	9906045	OFS-PP Enh 2016 - Pkg 3		153,653.59	106,311.38	47,342.21	77,155.51	53,383.13	23,772.38

FERC	SRV	JUR	Idg_work_order_number	Idg_work_order_description	Plant in Service Washington			Accumulated Reserve Washington		
					Electric System	Electric	Idaho Electric	Electric System	Electric	Idaho Electric
CD	AA	9906046	CS Ref - NetApp Filers 2016		28,701.20	19,858.07	8,843.13	19,789.76	13,692.34	6,097.42
CD	AA	9906048	Secured Cmd and Cntrl Infrastr		1,810.58	1,252.72	557.86	909.16	629.04	280.12
CD	AA	9906049	Payment System Replacement		2,840,633.13	1,965,405.65	875,227.47	1,426,393.58	986,907.46	439,486.13
CD	AA	9906056	CS REF Mission Dta Ctr Servers		33,361.40	23,082.42	10,278.98	9,987.39	6,910.17	3,077.21
CD	AA	9906057	Enterprise Content Mgt - Ph1		1,827,273.12	1,264,272.00	563,001.12	547,029.79	378,484.44	168,545.35
CD	AA	9906059	Skype 2015 & Voice Refresh		952,261.63	658,860.30	293,401.33	478,168.01	330,839.67	147,328.35
CD	AA	9906060	Java Upgrade Phase 2		141,792.41	98,104.75	43,687.66	71,199.55	49,262.25	21,937.29
CD	AA	9906061	Rural DigitalGrid NwkBckhl Ph1		44,966.71	31,112.02	13,854.69	13,461.66	9,313.99	4,147.67
CD	AA	9906065	CCB Upgrade 2016 - Phase 2		139,596.20	96,585.21	43,010.98	70,096.74	48,499.24	21,597.51
CD	AA	9906066	Oracle Dtbse 12c Upgrade - Ph2		55,640.27	38,496.95	17,143.32	38,364.51	26,544.02	11,820.49
CD	AA	9906067	e-terraSource Deployment		215,827.49	149,328.88	66,498.61	108,375.47	74,983.90	33,391.57
CD	AA	9906068	Win Srvr 2003 Upgrade - GCA		56,796.68	39,297.05	17,499.62	39,161.87	27,095.71	12,066.16
CD	AA	9906072	CS REF WinServ 03 COTS		13,974.91	9,669.10	4,305.81	9,635.84	6,666.94	2,968.90
CD	AA	9906073	Oracle E-Business Upgrade		375,353.89	259,703.60	115,650.29	188,479.95	130,407.39	58,072.56
CD	AA	9906079	SCCM Software Pkg Impln Ph3		956,078.50	661,501.15	294,577.35	72,510.10	50,169.01	22,341.09
CD	AA	9906080	CS REF WinServ 03 Nucleus		13,909.36	9,623.75	4,285.61	9,590.65	6,635.67	2,954.97
CD	AA	9906084	Call Detail Recording Sys REF		20,415.68	14,125.68	6,290.28	14,076.81	9,739.60	4,337.21
CD	AA	9906090	CFTP: Mobile App Notifications		850,289.10	588,306.53	261,982.58	254,550.60	176,121.01	78,429.58
CD	AA	9906091	QA and Automated Testing Pkg1		129,987.25	89,936.88	40,050.37	65,271.71	45,160.84	20,110.87
CD	AA	9906092	QA and Automated Testing Pkg2		181,271.67	125,420.06	55,851.62	91,023.63	62,978.34	28,045.29
CD	AA	9906093	MAN Transport Backhaul Refresh		14,049.67	9,720.82	4,328.84	4,206.04	2,910.12	1,295.92
CD	AA	9906096	Oracle Dtbse 12c Upgrade - Ph3		96,470.03	66,746.65	29,723.38	48,441.39	33,516.12	14,925.28
CD	AA	9906098	Customer Segmentation-Ph1		14,294.31	9,890.09	4,404.22	7,177.73	4,966.20	2,211.53
CD	AA	9906101	GlobalScape EBC/DR - R3		230,835.01	159,712.44	71,122.58	115,911.34	80,197.89	35,713.44
CD	AA	9906103	Remote Access Refresh 2016		51,378.32	35,548.15	15,830.17	25,799.08	17,850.12	7,948.95
CD	AA	9906108	App. Performance Monitoring		84,226.83	58,275.70	25,951.13	42,293.61	29,262.52	13,031.08
CD	AA	9906113	Rapid7 Licenses 2016		31,099.00	21,517.08	9,581.91	15,616.03	10,804.58	4,811.46
CD	AA	9906114	Atlas - Conduit Manager		54,928.46	38,004.46	16,924.01	27,581.74	19,083.53	8,498.21
CD	AA	9906117	GIS Enhancements-2017 Pkg 1		35,573.40	24,612.88	10,960.52	17,862.80	12,359.10	5,503.71
CD	AA	9906118	GIS Enhancements-2017 Pkg 2		208,557.99	144,299.19	64,258.80	104,725.17	72,458.30	32,266.87
CD	AA	9906119	GIS Enhancements-2017 Pkg 3		95,775.26	66,265.95	29,509.32	48,092.53	33,274.74	14,817.79
CD	AA	9906120	Data Science Software Applictn		225,476.32	156,004.81	69,471.51	113,220.53	78,336.15	34,884.38
CD	AA	9906121	Intranet Replacement-Home Page		387,460.61	268,080.12	119,380.49	194,559.20	134,613.57	59,945.64
CD	AA	9906125	Mobility in the Field -Pkg 1		114,306.80	79,087.73	35,219.07	57,397.94	39,713.06	17,684.88
CD	AA	9906126	Mobility in the Field -Pkg 2		219,828.64	152,097.24	67,731.40	110,384.61	76,374.01	34,010.60
CD	AA	9906127	Mobility in the Field -Pkg 3		91,766.52	63,492.34	28,274.18	27,472.10	19,007.67	8,464.43
CD	AA	9906129	FME Server Implementation		36,274.55	25,098.00	11,176.55	10,859.49	7,513.57	3,345.92
CD	AA	9906131	VB6 Application Upgrades		42,163.23	29,172.32	12,990.91	21,171.82	14,648.57	6,523.25
CD	AA	9906132	Certifcate Services Phase II		296,836.31	205,378.07	91,458.24	22,688.44	15,697.91	6,990.54
CD	AA	9906133	Enterprise Centralized Logging		405,350.28	280,457.81	124,892.48	30,533.56	21,125.86	9,407.70
CD	AA	9906134	Cognos Upgrade v11		90,738.52	62,781.08	27,957.45	45,563.38	31,524.85	14,038.53
CD	AA	9906140	Redhat/Spacewalk Upgrade 2017		122,791.57	84,958.26	37,833.31	36,760.05	25,433.91	11,326.14
CD	AA	9906141	Web & IVR Enhancements Pkg. 1		568,914.51	393,626.26	175,288.25	285,674.34	197,655.22	88,019.12
CD	AA	9906142	Web & IVR Enhancements Pkg. 2		1,234,583.28	854,195.83	380,387.45	619,932.81	428,925.31	191,007.50
CD	AA	9906146	EBS/PP Enhancements Pkg1		71,927.75	49,766.09	22,161.66	36,117.75	24,989.51	11,128.24
CD	AA	9906147	EBS/PP Enhancements Pkg2		80,160.24	55,462.07	24,698.17	40,251.61	27,849.68	12,401.92
CD	AA	9906148	EBS/PP Enhancements Pkg3		145,528.01	100,689.38	44,838.64	43,566.64	30,143.32	13,423.32
CD	AA	9906149	CC&B Enhancements Pkg1		204,018.91	141,158.64	62,860.27	102,445.91	70,881.30	31,564.61
CD	AA	9906150	CC&B Enhancements Pkg2		266,989.25	184,727.19	82,262.06	134,065.80	92,758.78	41,307.01
CD	AA	9906151	CC&B Enhancements Pkg3		442,318.48	306,035.73	136,282.75	132,416.65	91,617.76	40,798.89
CD	AA	9906152	Maximo Enhancements Pkg1		428,221.94	296,282.48	131,939.46	215,027.07	148,775.08	66,251.99
CD	AA	9906153	Maximo Enhancements Pkg2		260,659.02	180,347.37	80,311.65	78,033.35	53,990.50	24,042.86
CD	AA	9906154	Maximo Enhancements Pkg3		347,133.71	240,178.35	106,955.37	103,921.24	71,902.06	32,019.17
CD	AA	9906158	CS - Cloud Storage Expansion		67,003.59	46,359.11	20,644.48	33,645.14	23,278.74	10,366.40
CD	AA	9906162	AssetWorks Enhancemnt 2017Pkg1		11,476.74	7,940.64	3,536.10	5,762.92	3,987.31	1,775.61
CD	AA	9906163	CATSWeb Enhancements 2017Pkg 1		130,900.09	90,568.46	40,331.63	65,730.08	45,477.99	20,252.10
CD	AA	9906164	GlobalScape Enhance 2017Pkg1		79,260.55	54,839.59	24,420.97	39,799.84	27,537.11	12,262.73
CD	AA	9906165	PI Enhancements 2017 Pkg1		16,741.48	11,583.26	5,158.22	8,406.55	5,816.41	2,590.14
CD	AA	9906166	WAN Performance Refresh		12,391.84	8,573.79	3,818.05	938.52	649.35	289.17
CD	AA	9906167	Cognos BI Enhancements		37,374.52	25,859.06	11,515.46	18,767.22	12,984.85	5,782.37
CD	AA	9906168	Cyber Risk Information Progam		10,367.40	7,173.10	3,194.30	3,103.68	2,147.41	956.28
CD	AA	9906169	UltiPro Enhancements		13,189.98	9,126.01	4,063.96	3,948.68	2,732.05	1,216.63
CD	AA	9906170	Arcos Enhancements Pkg 1		8,228.53	5,693.24	2,535.29	4,131.87	2,858.80	1,273.07
CD	AA	9906171	RoboHelp Enhancements		8,861.21	6,130.98	2,730.23	4,449.56	3,078.61	1,370.95
CD	AA	9906172	Team Foundation Server Upgrade		4,331.63	2,997.01	1,334.62	2,175.08	1,504.92	670.16
CD	AA	9906176	CATSWebUpgrade		20,387.29	14,105.76	6,281.53	6,103.33	4,222.83	1,880.50
CD	AA	9906177	OpManager Expansion		59,335.74	41,053.81	18,281.94	17,763.31	12,290.26	5,473.05
CD	AA	9906182	Windows OS Refresh Phase 2		262,842.30	181,857.96	80,984.34	19,935.31	13,793.04	6,142.27
CD	AA	9906185	End Point Protection		247,465.98	171,219.24	76,246.74	18,637.35	12,895.00	5,742.35
CD	AA	9906189	MAN Head End SW Deployment		780,583.31	540,077.78	240,505.52	391,961.57	271,194.29	120,767.28
CD	AA	9906190	Data Science Software App.Pkg2		330,882.44	228,934.25	101,948.19	166,149.08	114,956.89	51,192.19
CD	AA	9906191	TFS Enhancements		7,275.50	5,033.84	2,241.65	3,653.31	2,527.69	1,125.62
CD	AA	9906193	eGain Upgrade 2		21,442.64	14,835.95	6,606.69	6,419.27	4,441.43	1,977.84
CD	AA	9906197	San Jose Backup and Restore		19,737.10	13,655.90	6,081.20	5,908.68	4,088.16	1,820.52
CD	AA	9906199	Win Server 2008 Refresh Prj 1		97,713.53	67,607.01	30,106.51	29,252.45	20,239.48	9,012.97
CD	AA	9906202	Autodesk Inventor Upgrade		4,256.79	2,945.23	1,311.56	1,274.36	881.71	392.64
CD	AA	9906206	Mobile App Payments		703,169.43	486,515.90	216,653.53	53,541.59	37,044.89	16,496.70
CD	AA	9906207	Adobe Flash Upgrades		10,511.61	7,272.87	3,238.73	3,146.85	2,177.28	969.58
CD	AA	9906208	Adobe Reader Upgrades		5,715.20	3,954.29	1,760.91	1,710.96	1,183.80	527.16
CD	AA	9906209	Chrome Upgrades		21,398.92	14,805.70	6,593.22	6,406.18	4,432.37	1,973.81

FERC	SRV	JUR	Idg_work_or der_number	Idg_work_order_description	Plant in Service Washington			Accumulated Reserve Washington		
					Electric System	Electric	Idaho Electric	Electric System	Electric	Idaho Electric
CD	AA	9906210	Firefox Upgrades		7,620.36	5,272.45	2,347.91	2,281.30	1,578.41	702.89
CD	AA	9906211	AVAnet Repl. HR&IS/IT Pages		311,132.69	215,269.60	95,863.09	93,143.63	64,445.15	28,698.48
CD	AA	9906212	DSM System Implementation		335,776.42	232,320.34	103,456.07	100,521.21	69,549.62	30,971.59
CD	AA	9906215	PCI Web Payment Compliance		58,072.72	40,179.94	17,892.79	4,378.09	3,029.16	1,348.93
CD	AA	9906216	SCADA Relational DB Expansion		41,097.59	28,435.01	12,662.58	12,303.36	8,512.57	3,790.79
CD	AA	9906217	App Dynamics Enhancements		27,057.05	18,720.50	8,336.55	8,100.05	5,604.35	2,495.71
CD	AA	9906218	Remote Office Telephony Ref		48,861.91	33,807.07	15,054.84	3,734.34	2,583.75	1,150.59
CD	AA	9906225	Windows Server 2016 OS		26,291.10	18,190.55	8,100.55	7,870.75	5,445.70	2,425.06
CD	AA	9906228	CyberGrants Upgrade		29,792.46	20,613.11	9,179.36	8,918.96	6,170.94	2,748.02
CD	AA	9906230	Trove Upgrade v3		40,649.43	28,124.93	12,524.50	12,169.20	8,419.75	3,749.45
CD	AA	9906231	WinServer 2008 OS Ref - Pkg 2		121,158.70	83,828.50	37,330.21	36,271.22	25,095.69	11,175.53
CD	AA	9906240	Web Filtering Refresh Servers		135,856.88	93,998.02	41,858.86	10,371.89	7,176.21	3,195.68
CD	AA	9906241	Rapid7 perpetual license expsn		32,897.66	22,761.56	10,136.10	9,848.55	6,814.12	3,034.44
CD	AA	9906244	AutoCAD LT Upgrade		13,452.69	9,307.78	4,144.91	4,027.32	2,786.46	1,240.86
CD	AA	9906245	Quickbooks Upgrade		11,535.10	7,981.02	3,554.08	3,453.25	2,389.27	1,063.98
CD	AA	9906246	Maximo Application Upgrade		58,834.82	40,707.23	18,127.60	4,492.37	3,108.22	1,384.14
CD	AA	9906248	GIS Enhancements-2018 Pkg 1		308,295.62	213,306.66	94,988.96	92,294.30	63,857.50	28,436.80
CD	AA	9906249	GIS Enhancements-2018 Pkg 2		189,867.24	131,367.25	58,500.00	56,840.46	39,327.34	17,513.11
CD	AA	9906250	GIS Enhancements-2018 Pkg 3		180,088.58	124,601.49	55,487.09	13,679.31	9,464.58	4,214.73
CD	AA	9906253	App Dynamics Enhancements 2018		8,665.72	5,995.73	2,670.00	2,594.25	1,794.94	799.31
CD	AA	9906254	TFS Enhancements 2018		23,358.68	16,161.64	7,197.04	1,765.18	1,221.31	543.87
CD	AA	9906256	GlobalScape Enhancements 2018		204,788.42	141,691.06	63,097.36	61,307.40	42,417.98	18,889.42
CD	AA	9906257	CATSWeb Enhancements 2018		94,217.39	65,188.07	29,029.32	28,205.81	19,515.32	8,690.49
CD	AA	9906258	Cognos BI Enhancements 2018		114,730.19	79,380.67	35,349.52	34,346.71	23,764.15	10,582.57
CD	AA	9906259	Arcos Enhancements Pkg 2018		7,807.32	5,401.80	2,405.51	2,337.28	1,617.14	720.14
CD	AA	9906260	Assetworks Enhancements 2018		31,484.69	21,783.94	9,700.75	2,387.58	1,651.94	735.64
CD	AA	9906261	PI Enhancements Package 2018		90,547.10	62,648.63	27,898.47	6,851.11	4,740.21	2,110.89
CD	AA	9906262	Mobility in the Field-2018Pkg1		410,270.07	283,861.76	126,408.31	122,822.33	84,979.54	37,842.79
CD	AA	9906263	Mobility in the Field-2018Pkg2		137,486.44	95,125.49	42,360.95	41,159.24	28,477.67	12,681.57
CD	AA	9906264	Mobility in the Field-2018Pkg3		196,490.39	135,949.74	60,540.66	58,823.23	40,699.20	18,124.02
CD	AA	9906265	Enterprise Data Science Pkg.1		397,132.89	274,772.27	122,360.61	118,889.46	82,258.43	36,631.03
CD	AA	9906266	Enterprise Data Science Pkg.2		532,032.21	368,107.76	163,924.44	159,274.20	110,200.23	49,073.97
CD	AA	9906267	TFS Upgrade 2018		17,599.34	12,176.81	5,422.53	5,268.70	3,645.36	1,623.34
CD	AA	9906269	Minor App Purchase & Licenses		321,492.61	222,437.53	99,055.09	96,245.07	66,591.00	29,654.07
CD	AA	9906270	VDI Sys Expansion - Phase II		11,464.28	7,932.02	3,532.26	3,432.05	2,374.60	1,057.45
CD	AA	9906271	QA&Automated TestingPkg1-2018		158,539.44	109,691.85	48,847.59	47,461.87	32,838.39	14,623.48
CD	AA	9906272	QA&Automated TestingPkg2-2018		91,956.89	63,624.06	28,332.84	27,529.09	19,047.10	8,481.99
CD	AA	9906273	EMM Enterprise Deployment		214,861.81	148,660.73	66,201.07	16,251.18	11,244.03	5,007.15
CD	AA	9906275	Citrix Version Upgrade		59,894.01	41,440.07	18,453.94	17,930.44	12,405.89	5,524.55
CD	AA	9906277	Crow Enhancements Pkg 2018		17,547.34	12,140.83	5,406.51	5,253.14	3,634.60	1,618.55
CD	AA	9906278	Audit Vault & DB Firewall		183,746.67	127,132.48	56,614.19	55,008.14	38,059.58	16,948.56
CD	AA	9906279	Virtual PC Mgmt OS Refresh		43,599.55	30,166.09	13,433.46	13,052.38	9,030.81	4,021.57
CD	AA	9906283	PI EUupgrade 2018		27,303.47	18,891.00	8,412.47	2,057.73	1,423.72	634.01
CD	AA	9906286	CC&B/MDM Enh. Pkg 2		887,040.76	613,734.63	273,306.13	265,552.92	183,733.41	81,819.51
CD	AA	9906287	CC&B/MDM Enh. Pkg 1		745,154.17	515,564.72	229,589.45	223,076.41	154,344.34	68,732.07
CD	AA	9906293	OFS/PP Enh. 2018 Pkg. 1		272,314.30	188,411.54	83,902.76	81,522.59	56,404.66	25,117.92
CD	AA	9906294	OFS/PP Enh. 2018 Pkg. 2		340,802.16	235,797.60	105,004.55	102,025.76	70,590.61	31,435.16
CD	AA	9906297	Atlas: Gas Exposed Pipe Report		262,865.78	181,874.21	80,991.58	78,693.99	54,447.58	24,246.41
CD	AA	9906301	2018 Maximo Enhancements Pkg1		457,523.26	316,555.77	140,967.49	136,968.49	94,767.13	42,201.36
CD	AA	9906302	2018 Maximo Enhancements Pkg 2		341,985.97	236,616.68	105,369.30	102,380.16	70,835.81	31,544.35
CD	AA	9906303	2018 Maximo Enhancements Pkg 3		568,864.39	393,591.58	175,272.81	43,260.02	29,931.18	13,328.85
CD	AA	9906305	Learning Cntr. Replacement		18,761.52	12,980.91	5,780.61	5,616.63	3,886.09	1,730.54
CD	AA	9906306	WinServer 2008 OS Ref - Pkg 3		114,052.84	78,912.02	35,140.82	8,702.20	6,020.96	2,681.23
CD	AA	9906308	Change of Status Replacement		79,799.71	55,212.62	24,587.09	23,889.60	16,528.98	7,360.63
CD	AA	9906309	CCB Cobol Replacement		605,845.58	419,178.50	186,667.08	46,075.41	31,879.11	14,196.29
CD	AA	9906312	ECM Enhancements Pkg. 1		193,601.70	133,951.08	59,650.62	14,778.90	10,225.37	4,553.53
CD	AA	9906313	Nucleus Enhancement Blanket 18		386,781.49	267,610.24	119,171.24	115,790.57	80,114.34	35,676.23
CD	AA	9906314	Articulate 360 Upgrades		6,531.07	4,518.78	2,012.29	495.39	342.76	152.64
CD	AA	9906315	Web Enhancements Pkg.2		899,757.32	622,533.09	277,224.23	269,359.87	186,367.40	82,992.47
CD	AA	9906317	Globalscape Upgrades		35,049.59	24,250.46	10,799.13	10,492.77	7,259.85	3,232.93
CD	AA	9906321	Win7 OS Ref - S/W Conversion		210,411.49	145,581.60	64,829.88	15,882.59	10,989.01	4,893.59
CD	AA	9906327	Resource Request Replacement		172,476.48	119,334.75	53,141.73	13,165.71	9,109.22	4,056.49
CD	AA	9906328	Global Mapper Upgrades		4,935.00	3,414.48	1,520.52	1,477.39	1,022.19	455.20
CD	AA	9906330	ESB Enhancements 2018		125,841.53	87,068.49	38,773.03	37,673.11	26,065.65	11,607.46
CD	AA	9906331	Power Database Pro Upgrade		73,562.05	50,896.85	22,665.20	5,614.50	3,884.62	1,729.88
CD	AA	9906332	Endpoint Technology in SCCI		167,334.91	115,777.35	51,557.56	50,094.97	34,660.21	15,434.76
CD	AA	9906333	Virtual PC Mgmt OS Ref Pkg 2		323,206.66	223,623.46	99,583.21	24,500.61	16,951.73	7,548.88
CD	AA	9906336	Endpoint PC Systems Deployment		32,310.56	22,355.35	9,955.21	2,471.15	1,709.77	761.39
CD	AA	9906337	Endpoint Print Systems Deploy		66.27	45.85	20.42	5.07	3.51	1.56
CD	AA	9906347	EBS Consolidated Reporting		236,953.50	163,945.76	73,007.74	70,936.64	49,080.35	21,856.29
CD	AA	9906349	Actian DataConnect Upgrade		268,967.80	186,096.13	82,871.67	20,450.61	14,149.57	6,301.04
CD	AA	9906358	Data Storage System Refresh		70,326.62	48,658.28	21,668.33	5,366.35	3,712.92	1,653.43
CD	AA	9906359	E-terraArchive Upgrade		36,750.38	25,427.22	11,323.16	11,001.94	7,612.13	3,389.81
CD	AA	9906360	Impact Budget Replacement		1,281,829.88	886,885.28	394,944.60	97,710.73	67,605.08	30,105.65
CD	AA	9906361	E-terraComm Upgrade		107,151.65	74,137.15	33,014.49	8,141.36	5,632.92	2,508.43
CD	AA	9906362	ECM-Taxonomy		115,354.37	79,812.54	35,541.83	8,809.98	6,095.54	2,714.44
CD	AA	9906364	E-terraControl Upgrade		57,797.42	39,989.46	17,807.96	4,398.04	3,042.96	1,355.08
CD	AA	9906371	Gate 1 Physical Security		13,455.13	9,309.47	4,145.66	1,015.69	702.74	312.94
CD	AA	9906374	Tableau Implementation		167,663.10	116,004.42	51,658.68	50,193.21	34,728.18	15,465.03
CD	AA	9906375	Field Workforce Mobility Ref		46,334.34	32,058.27	14,276.07	3,517.64	2,433.82	1,083.82



FERC	SRV	JUR	Idg_work_or der_number	Idg_work_order_description	Plant in Service Washington			Accumulated Reserve Washington		
					Electric System	Electric	Idaho Electric	Electric System	Electric	Idaho Electric
CD	AA	9906377	Unitization RUC in PowerPlan		54,141.50	37,459.96	16,681.54	4,126.99	2,855.42	1,271.57
CD	AA	9906379	Alation Metadata Management		237,185.41	164,106.22	73,079.20	71,006.07	49,128.39	21,877.68
CD	AA	9906380	EMR System Replacement		50,128.29	34,683.26	15,445.03	3,816.88	2,640.86	1,176.02
CD	AA	9906381	Intranet Repl. - Dept. Pgs.		199,545.09	138,063.26	61,481.84	15,210.07	10,523.69	4,686.37
CD	AA	9906382	Intranet Repl. - SP upgrade		107,079.54	74,087.26	32,992.28	8,147.44	5,637.13	2,510.31
CD	AA	9906387	SCADA Infrastructure Monitor		16,815.08	11,634.19	5,180.89	1,275.66	882.61	393.04
CD	AA	9906392	GCN Network Firewall Refresh		80,098.08	55,419.06	24,679.02	6,073.08	4,201.90	1,871.18
CD	AA	9906396	LMR Node Upgrade		5,059.25	3,500.44	1,558.81	386.58	267.47	119.11
CD	AA	9906399	Email Security		98,052.23	67,841.36	30,210.87	7,485.54	5,179.17	2,306.37
CD	AA	9906402	CCB/MDM QA&Aut. Pkg.1		93,925.81	64,986.33	28,939.48	7,144.79	4,943.41	2,201.38
CD	AA	9906403	CCB/MDM QA&Aut. Pkg.2		43,144.23	29,851.06	13,293.17	3,287.16	2,274.36	1,012.81
CD	AA	9906404	IVR System Refresh		307,254.87	212,586.57	94,668.30	23,428.17	16,209.72	7,218.45
CD	AA	9906408	AnyConnect Refresh 2018		9,564.26	6,617.41	2,946.84	726.69	502.79	223.90
CD	AA	9906415	Web - QA/Auto. Testing Pkg1		112,667.27	77,953.36	34,713.91	8,577.61	5,934.76	2,642.85
CD	AA	9906417	MobilityintheField-2019Pkg1		179,946.36	124,503.09	55,443.27	13,733.20	9,501.86	4,231.34
CD	AA	9906418	MobilityintheField-2019Pkg2		81,516.84	56,400.69	25,116.15	6,208.75	4,295.77	1,912.98
CD	AA	9906421	ESRI Upgrade 10.6		959,218.15	663,673.45	295,544.70	72,941.19	50,467.28	22,473.91
CD	AA	9906422	Crow Enhancements Pkg 2019		6,782.21	4,692.54	2,089.67	516.53	357.38	159.15
CD	AA	9906426	Nucleus Enhancement Blanket 19		605,015.36	418,604.08	186,411.28	46,272.46	32,015.45	14,257.01
CD	AA	9906435	CC&B/MDM Enh.Pkg1'19		1,079,690.76	747,027.24	332,663.52	82,260.85	56,915.46	25,345.39
CD	AA	9906436	CC&B/MDM Enh.Pkg2'19		521,150.89	360,579.09	160,571.80	39,706.46	27,472.50	12,233.96
CD	AA	9906437	EBS/PP Enh. Pkg.1 2019		572,949.54	396,418.06	176,531.48	43,681.29	30,222.65	13,458.64
CD	AA	9906438	EBS/PP Enh. Pkg.2 2019		374,864.25	259,364.82	115,499.42	28,572.74	19,769.19	8,803.55
CD	AA	9906439	QA & Auto. Testing 2019 Pkg1		7,380.23	5,106.31	2,273.92	564.17	390.35	173.83
CD	AA	9906440	QA & Auto. Testing 2019 Pkg2		2,446.70	1,692.85	753.85	186.28	128.88	57.39
CD	AA	9906446	GIS Enhancements-2019 Pkg1		68,349.82	47,290.56	21,059.26	5,220.22	3,611.82	1,608.40
CD	AA	9906447	GIS Enhancements-2019 Pkg 2		71,857.62	49,717.57	22,140.05	5,457.79	3,776.19	1,681.60
CD	AA	9906449	Enterprise Data Science Pkg 1		531,055.85	367,432.23	163,623.62	40,486.94	28,012.51	12,474.43
CD	AA	9906450	Enterprise Data Science Pkg 2		475,378.09	328,909.35	146,468.74	36,223.47	25,062.66	11,160.81
CD	AA	9906452	Adobe Flash Upgrades 2019		4,380.80	3,031.03	1,349.77	332.47	230.03	102.44
CD	AA	9906453	Integrations Enhancements 2019		26,348.23	18,230.08	8,118.15	2,014.27	1,393.65	620.62
CD	AA	9906456	Articulate 360 Upgrades 2019		3,581.61	2,478.08	1,103.53	270.77	187.34	83.43
CD	AA	9906457	Globalscape Enhancements 2019		15,771.26	10,911.98	4,859.28	1,205.72	834.23	371.49
CD	AA	9906459	myAvista Web Enh. Pkg.1		1,014,075.21	701,628.50	312,446.71	77,221.19	53,428.57	23,792.62
CD	AA	9906460	Cognos/BI Expansion 2019		65,915.36	45,606.18	20,309.18	5,001.55	3,460.52	1,541.03
CD	AA	9906463	Tripwire Licenses for MO		29,940.96	20,715.85	9,225.11	2,289.93	1,584.38	705.55
CD	AA	9906468	Endpoint Print Systems 2019		10,587.55	7,325.42	3,262.13	809.75	560.26	249.49
CD	AA	9906469	CATSWeb Enhancements 2019		113,152.50	78,289.08	34,863.42	8,580.46	5,936.73	2,643.72
CD	AA	9906470	DSM Phase 2 - Comm.		196,686.48	136,085.41	60,601.07	14,986.41	10,368.94	4,617.46
CD	AA	9906471	Endpoint PC Systems Deploy2019		85,833.65	59,387.45	26,446.21	6,564.69	4,542.04	2,022.65
CD	AA	9906472	Data & Analytics Platform		707,344.10	489,404.31	217,939.79	53,639.10	37,112.36	16,526.74
CD	AA	9906473	Arcos Enhancements -2019		10,993.26	7,606.12	3,387.13	835.04	577.75	257.28
CD	AA	9906476	Spokane FAN Upgrade 2019Sftwre		8,184.20	5,662.57	2,521.64	617.05	426.93	190.12
CD	AA	9906479	Tableau Creator Upgrade 2019		3,841.36	2,657.80	1,183.56	290.34	200.88	89.46
CD	AA	9906483	Maximo Enhancemnts Pkg-1 2019		715,711.80	495,193.84	220,517.96	54,505.31	37,711.68	16,793.63
CD	AA	9906484	Maximo Enhancemnts Pkg 2-2019		643,263.88	445,067.84	198,196.03	49,064.15	33,947.00	15,117.16
CD	AA	9906486	SIP Deployment 2019		352,096.05	243,611.74	108,484.32	26,730.73	18,494.73	8,236.01
CD	AA	9906488	Envision Prod Implementation		21,982.44	15,209.43	6,773.01	1,680.91	1,163.01	517.91
CD	AA	9906491	TFS Upgrade 2019 Pkg. 1		37,011.10	25,607.61	11,403.49	2,810.88	1,944.82	866.06
CD	AA	9906492	DocuSign Implementation		25,064.23	17,341.69	7,722.54	1,911.29	1,322.40	588.89
CD	AA	9906493	Lease Query Implementation		13,420.53	9,285.53	4,135.00	1,026.03	709.90	316.13
CD	AA	9906495	Globalscape Upgrade 2019		24,884.98	17,217.67	7,667.31	1,901.89	1,315.90	585.99
CD	AA	9906511	Cognos Upgrade 2019		20,578.74	14,238.22	6,340.51	1,573.00	1,088.34	484.66
CD	AA	9906512	RISA Foundation Upgrade - 2019		4,079.42	2,822.51	1,256.91	310.23	214.64	95.58
CD	AA	9906513	Service Suite Upgrade 2019		471,196.66	326,016.26	145,180.40	35,942.28	24,868.10	11,074.17
CD	AA	9906514	EBS QA & Automated Testing		112,557.74	77,877.58	34,680.17	8,578.30	5,935.24	2,643.06
CD	AA	9906521	Win Svr 2k8 Refresh-Pkg 4		96,219.51	66,573.32	29,646.19	7,335.98	5,075.69	2,260.29
CD	AA	9906526	Clarity Application Upgrade		84,952.82	58,778.01	26,174.81	6,491.92	4,491.69	2,000.23
CD	AA	9906536	PI Enhancements 2019		52,895.99	36,598.21	16,297.78	4,035.94	2,792.43	1,243.51
CD	AA	9906537	Esri 3 Yr ELA 2019		1,097,709.43	759,494.18	338,215.25	83,954.42	58,087.23	25,867.20
CD	AA	9906545	Adobe Creative Cloud 2019		9,048.89	6,260.84	2,788.05	689.76	477.24	212.52
CD	AA	9906570	AutoCAD LT and Full 2019		10,274.87	7,109.08	3,165.79	784.59	542.85	241.74
CD	AA	9906574	Basic Workspace Technology		13.06	9.03	4.02	1.00	0.69	0.31
CD	AA	9906607	Articulate 360 licensing		26,318.25	18,209.34	8,108.92	2,012.86	1,392.68	620.18
CD	AA	11005233	Avista Cafe Renovation		15,781.81	10,919.27	4,862.53	15,304.91	10,589.31	4,715.60
CD	AA	11105036	IT for Fac Dollar Road - Ph1		1,839,490.03	1,272,724.76	566,765.27	550,687.15	381,014.93	169,672.22
CD	AA	18400004	IT for Downtown Srvc Center		16,928.43	11,712.61	5,215.82	11,672.32	8,075.96	3,596.36
CD	AA	18405001	AAA Dntwn Bldg Security - PH1		6,177.73	4,274.31	1,903.42	4,259.60	2,947.18	1,312.43
CD	AA	18500017	SVCC Refresh Surveillance Syst		3,988.74	2,759.77	1,228.97	2,750.28	1,902.89	847.39
CD	AN	9805766	Phone Syst Refresh Grangeville		61,974.54	42,879.57	19,094.98	27,727.12	19,184.11	8,543.00
CD	AN	9805950	Atlas: Fiber Manager		263,771.90	182,501.14	81,270.76	54,524.89	37,725.23	16,799.66
CD	ID	3805497	Digital Display CDA Srvc Ctr		-	-	-	-	-	-
ED	WA	2805591	SGDP AMI P2 HW SW Services		22,773.05	22,773.05	-	20,279.04	20,279.04	-
ED	WA	2805699	SGDP AMI Phase 6		410.80	410.80	-	365.81	365.81	-
ED	WA	2806669	EVSE Network Perp License-2019		321,995.58	321,995.58	-	14,439.93	14,439.93	-
ED	AN	9805477	Power Supply Optimization		260,307.19	180,103.94	80,203.25	224,833.19	155,559.84	69,273.35
ED	AN	9805548	GRC Environmental Hydro Compl		251,174.18	173,784.90	77,389.28	167,432.41	115,844.81	51,587.60
ED	AN	9805642	MV 90 Upgrade		111,746.70	77,316.42	34,430.28	96,518.14	66,779.94	29,738.20
ED	AN	9805677	OMS Storm Simulator		490,302.43	339,235.35	151,067.08	423,485.26	293,005.22	130,480.04
ED	AN	9805678	Transmission Outage Mgmt Syst		278,500.98	192,692.04	85,808.94	185,648.42	128,448.29	57,200.13

FERC	SRV	JUR	Idg_work_or der_number	Idg_work_order_description	Plant in Service Washington			Accumulated Reserve		
					Electric System	Electric	Idaho Electric	Electric System	Electric	Idaho Electric
ED	AN		9805718	Jump Host Expansion for SCADA	36,740.11	25,420.11	11,320.00	24,490.91	16,945.02	7,545.89
ED	AN		9805722	Substation Health Index Tool	147,042.73	101,737.39	45,305.34	98,018.51	67,818.03	30,200.48
ED	AN		9805729	ADSS Phase 2	4,769,764.96	3,300,152.68	1,469,612.28	2,350,141.99	1,626,039.74	724,102.25
ED	AN		9805740	ACE Diversity Interchange(ADI)	569,723.62	394,186.08	175,537.54	492,083.13	340,467.40	151,615.73
ED	AN		9805790	BAL-003 Freq Response Upgrade	58,473.88	40,457.49	18,016.39	28,811.05	19,934.08	8,876.97
ED	AN		9805803	RCT U#2 HMI Upgrade-software	26,685.44	18,463.39	8,222.05	17,788.48	12,307.67	5,480.81
ED	AN		9805836	KFGS-Two SecurityCameras sftwr	2,226.28	1,540.34	685.94	1,096.92	758.95	337.97
ED	AN		9805847	Settlements Solution Implem	297,234.91	205,653.86	91,581.05	146,452.55	101,329.05	45,123.50
ED	AN		9805860	Serveron TM View Upgrade	47,686.07	32,993.51	14,692.56	6,213.93	4,299.36	1,914.57
ED	AN		9805861	Synergi Electric Upgrade	9,313.11	6,443.65	2,869.46	3,023.81	2,092.14	931.67
ED	AN		9805863	Stackvision Upgrade	6,871.28	4,754.17	2,117.11	2,230.99	1,543.60	687.39
ED	AN		9805864	LIMSUpgrade	22,631.36	15,658.41	6,972.95	7,348.03	5,084.03	2,264.00
ED	AN		9805869	ADSS R2: Trader	2,178,696.51	1,507,418.33	671,278.18	707,386.85	489,433.89	217,952.96
ED	AN		9805874	CROW Upgrade	8,336.21	5,767.74	2,568.47	4,107.39	2,841.86	1,255.53
ED	AN		9805945	ADSS Phase 3 Release 1	1,355,935.34	938,158.10	417,777.24	440,249.86	304,604.48	135,645.38
ED	AN		9805968	ADSS Package #1	673,594.74	466,053.46	207,541.28	88,358.68	61,134.49	27,224.19
ED	AN		9805970	ADSS Package #2	804,225.48	556,435.57	247,789.91	105,680.08	73,118.99	32,561.09
ED	AN		9805971	ADSS Package #3	628,076.01	434,559.51	193,516.50	82,421.45	57,026.58	25,394.87
ED	AN		9805984	Synergi Electric 6.1 Upgrade	14,745.92	10,202.55	4,543.37	1,933.19	1,337.55	595.64
ED	AN		9805988	Realtime Turret System Refresh	11,869.53	8,212.41	3,657.12	3,853.84	2,666.43	1,187.41
ED	AN		9806009	ADSS Package #4	641,977.66	444,177.92	197,799.74	84,249.09	58,291.10	25,957.99
ED	AN		9806014	QTS / QTD	10,924.73	7,558.71	3,366.02	1,434.47	992.50	441.97
ED	AN		9806017	Autodesk Inventor Upgrade-2019	13,915.87	9,628.25	4,287.62	1,819.56	1,258.94	560.62
ED	AN		9806030	ADSS Phase 4 Pkg 1	552,731.62	382,429.48	170,302.14	72,551.55	50,197.69	22,353.86
ED	AN		21105005	KFCT- Solar CT Control SFTWR	34,278.91	23,717.24	10,561.67	11,129.80	7,700.60	3,429.20
ED	AN		21205062	KFGS Repl Bailey Infin 90 desg	71,758.33	49,648.87	22,109.46	7,773.81	5,378.62	2,395.19
ED	AN		30405081	CG HED-BatteryBank&DC Upgrade	24,304.68	16,816.17	7,488.51	7,891.33	5,459.93	2,431.40
ED	AN		40105121	NR HED-Lighting Sys Upgrade	7,185.98	4,971.91	2,214.07	6,206.69	4,294.35	1,912.34
ED	AN		40205146	Floating Pit Tag Antenna App C	1,717.46	1,188.29	529.17	225.88	156.28	69.60
GD	AA		9905798	Redundant Gas Telemetry System	-	-	-	-	-	-
GD	AA		9905826	Visibility PH 1.3 Gas PMC	-	-	-	-	-	-
GD	AA		9905830	Gas SCADA Enhancement	-	-	-	-	-	-
GD	AA		9905837	Gas Scheduling Insight Tool	-	-	-	-	-	-
GD	AA		9905916	EBC - Gas Telemetry Expansion	-	-	-	-	-	-
GD	AA		9906175	IRAS Upgrade	-	-	-	-	-	-
GD	AA		9906329	Prior Notification-Inspections	-	-	-	-	-	-
GD	AA		9906517	IRAS Upgrade - 2019	-	-	-	-	-	-
<b>Total Account 303100</b>					<b>101,662,601.45</b>	<b>70,445,690.55</b>	<b>31,216,910.90</b>	<b>42,798,319.52</b>	<b>29,622,539.26</b>	<b>13,175,780.26</b>
303130	CD	AA	9906100	E911 System Expansion Phase 3	126,877.26	87,785.11	39,092.15	110,213.36	76,255.52	33,957.84
303110	CD	AA	9905352	DS PC Systems Expansion	16,512.33	11,424.72	5,087.61	16,626.10	11,503.43	5,122.67
	CD	AA	9905869	AutoCAD Upgrade 2015	2,461.68	1,703.21	758.47	2,461.68	1,703.21	758.47
<b>Total Account 303110</b>					<b>145,851.27</b>	<b>100,913.04</b>	<b>44,938.24</b>	<b>129,301.14</b>	<b>89,462.17</b>	<b>39,838.97</b>
303115	CD	AA	9905664	Windows OS Upgrade	395,295.24	273,500.82	121,794.42	173,881.41	120,306.81	53,574.60
	CD	AA	9905698	CSS EAM Maximo Phase 2	61,214,558.67	42,353,741.00	18,860,817.67	20,063,207.50	13,881,532.64	6,181,674.86
	CD	AA	9905700	CSS EAM Maximo Phase 1	6,572,208.04	4,547,245.02	2,024,963.02	2,890,965.20	2,000,229.91	890,735.29
	CD	AA	9905864	Digital Signage Entrprise Infr	2,982,584.65	2,063,620.50	918,964.16	977,548.74	676,356.20	301,192.54
<b>Total Account 303115</b>					<b>71,164,646.61</b>	<b>49,238,107.34</b>	<b>21,926,539.27</b>	<b>24,105,602.85</b>	<b>16,678,425.56</b>	<b>7,427,177.29</b>
<b>Total Accounts 303100, 303110, and 303115</b>					<b>172,973,099.33</b>	<b>119,784,710.93</b>	<b>53,188,388.40</b>	<b>67,033,223.51</b>	<b>46,390,426.99</b>	<b>20,642,796.52</b>
<b>Adjustment 3.11 2020 Customer at Center</b>						<b>3,707,000</b>			<b>(6,156,000)</b>	
<b>Adjustment 3.12 2020 Large and Distinct</b>						<b>890,000</b>			<b>27,000</b>	
<b>Adjustment 3.13 2020 Programatic</b>						<b>667,000</b>			<b>37,000</b>	
<b>Adjustment 3.15 2020 Short Lived</b>						<b>7,006,000</b>			<b>(703,000)</b>	
<b>Adjustment 3.18 EIM Capital and Expense</b>						<b>6,595,080</b>			<b>989,584</b>	
<b>AFUDC Assignment Difference (Fixed Assets versus PowerPlant detail)</b>						<b>(3,423,128)</b>			<b>(426,744)</b>	
<b>WA Electric Pro Forma Total</b>						<b>135,226,663</b>			<b>40,158,267</b>	
303120	CD	AA	9906010	Meter Data Management-AMI-099	21,405,961.07	14,810,570.41	6,595,390.67	3,762,818.39	2,603,456.42	1,159,361.98
<b>Total Account 303120</b>					<b>21,405,961.07</b>	<b>14,810,570.41</b>	<b>6,595,390.67</b>	<b>3,762,818.39</b>	<b>2,603,456.42</b>	<b>1,159,361.98</b>
303121	CD	WA	2806275	AMI - Itron Head End System	11,952,034.07	11,952,034.07	-	3,073,757.79	3,073,757.79	-
	CD	WA	2806337	AMI CVR Data Analytics	956,969.31	956,969.31	-	156,926.79	156,926.79	-
	CD	WA	2806444	AMI Outage Data Analytics	361,313.10	361,313.10	-	59,013.37	59,013.37	-
	CD	WA	2806640	AMI HES Phase II Functionality	1,613,406.45	1,613,406.45	-	264,334.45	264,334.45	-
	CD	WA	2806711	AMI Head End Disaster Recovery	154,701.19	154,701.19	-	25,145.32	25,145.32	-
	CD	AA	9906155	PI-AMI OSISOft License Fees	926,927.95	641,332.18	285,595.77	524,955.22	363,211.27	161,743.95
	CD	AA	9906204	Endpoint Programming Equip	53,487.88	37,007.73	16,480.15	10,539.73	7,292.33	3,247.40
	ED	WA	2806732	AMI HES Enhancements	780,281.58	780,281.58	-	12,636.18	12,636.18	-
<b>Total Account 303121</b>					<b>16,799,121.53</b>	<b>16,497,045.61</b>	<b>302,075.92</b>	<b>4,127,308.85</b>	<b>3,962,317.50</b>	<b>164,991.35</b>
<b>Total Accounts 303120 and 303121</b>					<b>38,205,082.61</b>	<b>31,307,616.02</b>	<b>6,897,466.59</b>	<b>7,890,127.25</b>	<b>6,565,773.92</b>	<b>1,324,353.32</b>
<b>1.00 ROO AMA Accounts 303120 and 303121</b>						<b>30,224,769</b>			<b>4,432,251</b>	
<b>Adjustment 1.04 Eliminate AMI Rate Base</b>						<b>(30,224,769)</b>			<b>(4,432,251)</b>	
<b>Adjustment 2.19 2019 End of Period Rate Base</b>						-			-	
<b>Adjustment 3.16 AMI Capital Addition</b>						<b>29,775,466</b>			<b>16,191,606</b>	
<b>AFUDC Assignment Difference (Fixed Assets versus PowerPlant detail)</b>						-			-	
<b>WA Electric Pro Forma Total</b>						<b>29,775,466</b>			<b>16,191,606</b>	

AVISTA UTILITIES  
**Washington Electric Cost Study**  
 Average - Twelve Months Ended December 31, 2019

Accumulated Deferred FIT Assignment to functions

	Washington	Intangible	Production	Transmission	Distribution	General
Intangible	(7,378,723)	-	(7,378,723)	0	0	0
Production	(122,502,862)	0	(122,502,862)	0	0	0
Transmission	(67,116,629)	0	0	(67,116,629)	0	0
Distribution	(162,648,130)	0	0	0	(162,648,130)	0
General	(10,276,028)	0	0	0	0	(10,276,028)
ADFIT-COMMON ALL	(42,922,227)	(12,985,889)	0	0	0	(29,936,338)
ADFIT-COMMON ALL WWVP	(42,922,227)	(12,985,889)	0	0	0	(29,936,338)
Total Accelerated Tax/Depr	(413,265,612)	(13,113,264)	(129,881,585)	(67,116,629)	(162,648,130)	(40,506,003)
CDA Lake CDR Fund	0	0	0	0	0	0
CDA Lake IPA Fund	0	0	0	0	0	0
CDA Settlement	(4,209,451)	0	(4,209,451)	0	0	0
CDA Settlement Costs	165,854	0	165,854	0	0	0
Total Plant DFT	(417,309,209)	(13,113,264)	(133,925,182)	(67,116,629)	(162,648,130)	(40,506,003)
Colstrip PCB	58,755	0	58,755	0	0	0
ADFIT-Plant - AFUDC Equity	(716,236)	0	0	0	0	(716,236)
AFUDC CWIP Intangibles	(110,149)	(110,149)	0	0	0	0
FNB/MTN Elec	(846,593)	(16,900)	(259,397)	(138,130)	(323,582)	(108,563)
Total Other Deferred FIT	(1,614,223)	(127,049)	(200,642)	(138,130)	(323,582)	(824,819)
<b>Total Deferred FIT</b>	<b>(418,923,432)</b>	<b>(13,240,313)</b>	<b>(134,125,824)</b>	<b>(67,254,759)</b>	<b>(162,971,712)</b>	<b>(41,330,822)</b>
<b>Total</b>	<b>3,125,125,013</b>	<b>62,384,728</b>	<b>957,543,829</b>	<b>509,896,912</b>	<b>1,194,476,413</b>	<b>400,823,131</b>
		1.996%	30.640%	16.316%	38.222%	12.826%
Plant Related Deferred FIT	(413,982,000)	(13,113,000)	(129,882,000)	(67,117,000)	(162,648,000)	(41,222,000)
Plant Related Deferred FIT	(4,942,000)	(127,000)	(4,244,000)	(138,000)	(324,000)	(109,000)
Restate 2019 to EOP	(749,000)	196,000	(655,000)	(380,000)	(228,000)	316,000
Restate 2019 to EOP	232,000	186,000	14,000	8,000	18,000	6,000
Eliminate AMI Rate Base	3,384,000	3,153,000	-	-	22,000	209,000
PF 2020 Customer at Center	(564,000)	(563,000)	-	-	-	(1,000)
PF 2020 Large & Distinct	(710,000)	(277,000)	(17,000)	(338,000)	(53,000)	(25,000)
PF 2020 Programmatic	(2,119,000)	(183,000)	(90,000)	(305,000)	(968,000)	(573,000)
PF 2020 Mandatory	(1,058,000)	-	(56,000)	(882,000)	(120,000)	-
PF 2020 Short Lived	(531,000)	(435,000)	-	-	-	(96,000)
PF AMI Capital Addition	(14,370,000)	(4,325,000)	-	-	-	(1,483,000)
PF Wildfire Cap/Exp	(166,000)	(317,000)	(51,000)	(115,000)	(8,562,000)	(1,483,000)
PF EIM Cap/Exp	(317,000)	(267,000)	(36,000)	(14,000)	-	-
PF Colstrip Cap & Amort	1,863,000	1,863,000	1,863,000	-	-	-
PF Colstrip Cap & Amort	(2,918,000)	(2,918,000)	(2,918,000)	-	-	-
PF Colstrip Cap & Amort	4,052,000	4,052,000	4,052,000	-	-	-
Restate 2019 ADFIT	(30,542,000)	-	(10,630,000)	(5,824,000)	(14,114,000)	26,000
<b>Pro Forma Plant Related Deferred FIT</b>	<b>(443,525,000)</b>	<b>(15,753,000)</b>	<b>(142,650,000)</b>	<b>(69,281,000)</b>	<b>(172,863,000)</b>	<b>(42,978,000)</b>
Other Debits & Credits Deferred	(178,000)	(178,000)	-	-	-	-
PF DDC & Reg Amort	179,000	179,000	-	-	-	-
<b>Total Other Debits and Credits Deferred FIT</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Cost of Service Deferred FIT</b>	<b>(443,524,000)</b>	<b>(15,753,000)</b>	<b>(142,649,000)</b>	<b>(69,281,000)</b>	<b>(172,863,000)</b>	<b>(42,978,000)</b>
Account 282 Total ADFIT	(459,861,000)	(15,812,000)	(139,554,000)	(74,975,000)	(186,671,000)	(42,849,000)
Account 283 Total ADFIT	(7,627,000)	59,000	(7,147,000)	(130,000)	(306,000)	(103,000)
Account 190 Total ADFIT	4,052,000	-	4,052,000	-	-	-

WA		AMI Elimination AD Detail									
		2017 in 2017	2017 in 2018	2017 in 2019	2018 in 2018	2018 in 2019	2019 in 2019	2019 Accum. Total	2019 AMA ADFIT		
Total Plant in Service											
Intangible (excluding CDA)	183,651,610	(888,765)	(1,104,417)	(206,340)	(10,036)	(12,471)	24,595	(2,197,453)	(2,099,346)		
Intangible - common	(121,266,882)	(30,869)	(32,367)	6,870	(602,909)	(631,763)	(151,262)	(1,442,318)	(1,053,241)		
Intangible - common	62,384,728	-	-	-	(5,663)	(7,537)	(26,740)	(39,940)	(21,801)		
Total Plant in Service											
TOTAL PRODUCTION PLANT	930,160,150										
CDA LAKE SETTLEMENT	27,383,679										
	957,543,829	(26,347)	(31,617)	2,108	(298)	(357)	(400)	(56,911)	(56,587)		
Total Plant in Service											
TOTAL TRANSMISSION PLANT	509,896,912				(71,185)	(85,422)	(8,017)	(164,623)	(116,904)		
					605	1,352	369	2,327	2,466		
					(16,179)	(29,906)	(15,273)	(61,358)	(37,769)		
								(3,960,277)	(3,383,181)		
Total Plant in Service											
TOTAL DISTRIBUTION	1,194,476,413										
Total Plant in Service											
TOTAL GENERAL PLANT	279,556,249										
Intangible-Common	121,266,882										
	400,823,131										

Copied From 1) ADFIT - Dec 2019 AMA-WA CBR.xlsx Elec AMA-Functional

69.746%  
30.254%  
100.000%

AVISTA UTILITIES			
Commission Fee Analysis			
Washington Electric Cost Study			
Twelve Months Ended December 31, 2019			
		Adjustment	Column Ref
Account 928 Pro Forma Total	4,260		
Revenue Based Fees	1,098	E-RE	2.04
Weather Normalization	(8)	E-WN	2.10
Eliminate Adder Schedules	(43)	E-EAS	2.11
Eliminate Deferred Power Costs	3	E-EWPC	2.15
Revenue Normalization	53	E-PREV	3.01
Adjusted Revenue Based Fees	1,103		
FERC Fees (Production Related)	1,730	E-RE	2.04
Miscellaneous Regulatory Expense	1,427		

Functional dollars

**ALL SVCS**

	920	921	922	923	924	925	926	927	928	930	931	935	Total
Production	988,452	341,694	0	142,309	0	0	125,888	0	2,269,417	151,295	0	12,858	4,031,915
Transmission	162,162	8,538	0	632	0	0	4,522	0	453,072	61,656	0	400,748	1,091,330
Distribution	2,023,092	913,349	451	117,096	0	293	645,869	1,200	312,835	1,503,605	0	386,461	5,904,251
Customer	1,479,335	100,534	0	1,478	0	0	39,751	0	5,902	274,584	0	605	1,902,187
Common	43,417,691	5,473,323	-120,515	13,672,489	1,941,625	4,444,223	1,719,789	0	6,211,071	5,076,578	445,320	17,280,017	99,561,612
Total	48,070,733	6,837,438	-120,064	13,934,004	1,941,625	4,444,516	2,535,818	1,200	9,252,297	7,067,718	445,320	18,080,689	112,491,295

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**ELECTRIC**

	920	921	922	923	924	925	926	927	928	930	931	935	Total
Production	684,211	286,726	0	142,224	0	0	107,980	0	2,260,617	117,888	0	12,226	3,611,871
Transmission	160,159	6,131	0	446	0	0	3,528	0	445,692	61,495	0	400,748	1,078,200
Distribution	1,413,039	657,825	451	87,947	0	85	371,128	1,200	212,167	1,085,612	0	297,648	4,127,102
Customer	1,085,160	70,954	0	1,079	0	0	28,234	0	2,966	185,667	0	585	1,374,646
Common	31,002,872	3,873,296	-102,795	9,892,021	1,451,884	3,188,451	1,204,942	0	4,073,762	3,701,099	312,793	12,207,648	70,805,973
Total	34,345,441	4,894,933	-102,345	10,123,718	1,451,884	3,188,536	1,715,811	1,200	6,995,203	5,151,762	312,793	12,918,854	80,997,791

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**GAS N**

	920	921	922	923	924	925	926	927	928	930	931	935	Total
Production	213,857	39,312	0	60	0	0	11,546	0	7,434	23,309	0	441	295,958
Transmission	1,397	1,678	0	130	0	0	693	0	5,929	155	0	0	9,982
Distribution	408,311	169,715	0	22,940	0	0	191,857	0	64,582	277,812	0	77,739	1,212,956
Customer	284,062	20,623	0	278	0	0	8,197	0	1,806	63,323	0	15	378,304
Common	8,690,048	1,109,629	-17,719	2,647,001	341,455	820,406	360,186	0	1,054,494	962,025	96,228	3,596,391	19,660,144
Total	9,597,675	1,340,956	-17,719	2,670,409	341,455	820,406	572,479	0	1,134,246	1,326,624	96,228	3,674,586	21,557,344

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**GAS S**

	920	921	922	923	924	925	926	927	928	930	931	935	Total
Production	90,384	15,657	0	26	0	0	6,362	0	1,367	10,098	0	191	124,086
Transmission	607	729	0	56	0	0	301	0	1,450	6	0	0	3,149
Distribution	201,742	85,809	0	6,208	0	208	82,884	0	36,086	140,181	0	11,075	564,193
Customer	110,113	8,956	0	121	0	0	3,320	0	1,129	25,594	0	4	149,237
Common	3,724,771	490,399	0	1,133,466	148,286	435,365	154,661	0	1,082,815	413,454	36,299	1,475,979	9,095,495
Total	4,127,617	601,549	0	1,139,877	148,286	435,573	247,528	0	1,122,848	589,333	36,299	1,487,249	9,936,159

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AVISTA UTILITIES  
 Account 454 Rent Revenue from Electric Property  
 Washington Electric Cost Study  
 Twelve Months Ended December 31, 2019

	Allocation P/T ratio	Total 100.00%	WA 65.64%	ID 34.36%	
454000 Misc-Rent from Electric Property	Direct	424,700	302,502	122,197	Use of Facilities Fees
454000 RE Rent Electric	Direct	166,586	164,381	2,205	Leases from Distribution Property/Use of Facilities
454000 RA & RB Rent Electric	Direct	2,078,415	975,413	1,103,002	Pole Contact Fees
454100 TA & TP Transmission Rent Electric	Direct	4,290	5,216	(926)	Pole Contact Fees
454000 RC Rent - Colstrip Property	P/T ratio	25,492	16,733	8,759	Rental for Colstrip Property
454000 RP Rent Permits	P/T ratio	28,200	18,510	9,689	Land Use Permits at Noxon
454000 RP Rent Permits	P/T ratio	69,525	45,636	23,889	Land Use Permits on Transmission Line Land
		<u>2,797,207</u>	<u>1,528,392</u>	<u>1,268,815</u>	
Per Results Total		2,797,000	1,528,000	1,269,000	
Production		54,000	35,000	19,000	
Transmission		74,000	51,000	23,000	
Distribution		<u>2,669,000</u>	<u>1,442,000</u>	<u>1,227,000</u>	
		2,797,000	1,528,000	1,269,000	
Adjustments to Account 454					
Eliminate B&O Tax	Adj E-EBO-2		(13,000)		Distribution
Production Total			35,000		
Transmission Total			51,000		
Distribution Total			<u>1,429,000</u>		
Pro Forma Total			<u>1,515,000</u>		

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

FERC Acct	Source ID	Rev Class Description Revenue Amt	Town Cde	Jurisdiction			Summary
				ID	WA	AN	
454000	REVCCB	85 MISC-RENT FROM ELECTRIC PROPERTY		122,197.44	302,502.36		424,699.8
	REVRENT	RE Rent Electric		551.14	159,373.38	3,701.76	163,626.28
		RP Rent Permits	2800		4,460.5	62,894.56	67,355.06
			3800	1,653.42	547.38	2,928.18	5,128.98
			4800			28,199.86	28,199.86
	REVCOL	RC Rent - Colstrip Property				25,492.06	25,492.06
	REVPOLE	RA Rent Electric - Accrued		954,948.1	735,766.8		1,690,714.9
		RB Rent Electric - Advance billing		148,053.68	239,646.21		387,699.89
		TA Transmission Rent Accrued		542.8	368.4		911.2
454100	REVPOLE	TP Transmission Rent Advanced Billing		-1,468.45	4,847.38		3,378.93
<b>Summary</b>				<b>1,226,478.13</b>	<b>1,447,512.41</b>	<b>123,216.42</b>	<b>2,797,206.96</b>

Report: 2019 FERC Acct 12ME w Rev Class / 454 Revenue



AVISTA UTILITIES  
 Functionalize Other Operating Revenue  
 Washington Electric Cost Study  
 Twelve Months Ended December 31, 2019

	Allocation	System Total	System Adjustments	Reference	Pro Forma Total	WA	ID
456000	Miscellaneous	\$ 882,222			100.00%	65.64%	34.36%
456000	Miscellaneous	\$ 6,124			100.00%	65.64%	34.36%
456000	Miscellaneous	\$ 34,182			\$ 882,000	\$ 578,945	\$ 303,055
456010	Turbine Gas	\$ (8,217,823)	\$ 8,218,000	E-APS OER	\$ -	\$ -	\$ -
456015	Turbine Gas	\$ 12,636,333	\$ (7,864,000)	E-APS & PF OER	\$ 4,772,000	\$ 3,132,341	\$ 1,639,659
456016	Resource Optimization	\$ 1,749,330	\$ (1,749,000)	E-APS OER	\$ -	\$ -	\$ -
456017	Non-Resource Other Elec Rev	\$ 69,993	\$ 69,000	E-APS & PF TW	\$ 139,000	\$ 91,240	\$ 47,760
456018	Extraction Credits	\$ 357,115	\$ (357,000)	E-APS OER	\$ -	\$ -	\$ -
456019	Specified	\$ 900,000	\$ (900,000)	E-APS OER	\$ -	\$ -	\$ -
456020	Transmission Release Rev	\$ 28,793	\$ (29,000)	E-APS TW	\$ -	\$ -	\$ -
456030	Clearwater Transmission	\$ 1,131,588	\$ (1,132,000)	E-APS TW	\$ -	\$ -	\$ -
456030	Clearwater Transmission	\$ (102,808)	\$ 103,000	E-APS TW	\$ -	\$ -	\$ -
456050	Attachment Fees	\$ 881,768	\$ -		\$ 882,000	\$ 578,945	\$ 303,055
4561xx	Wheeling	\$ 16,342,483	\$ (2,192,000)	E-APS & PF TW	\$ 14,150,000	\$ 9,290,060	\$ 4,861,940
4563xx	Decoupling Deferred Rev	\$ 8,699,268	\$ (8,695,000)	E-WN/EAS/RN	\$ -	\$ -	\$ -
456380	Clearwater RECS	\$ 247,184	\$ -		\$ 247,000	\$ -	\$ 247,000
456700	Low Voltage Wheeling	\$ 158,280	\$ 19,000	E-APS & PF TW	\$ 177,000	\$ 116,000	\$ 63,000
456705	Low Voltage Wheeling	\$ 1,679,676	\$ -	E-APS & PF TW	\$ 1,680,000	\$ 1,102,752	\$ 577,248
456730	Thermal Gas	\$ 48,037,675	\$ (48,038,000)	E-APS OER	\$ -	\$ -	\$ -
		\$ 85,521,381	\$ (62,551,000)		\$ 22,969,000	\$ 14,926,402	\$ 8,046,780
		\$ 85,521,381			\$ -	\$ 14,926	

Production	\$3,136,000	\$1,889,000
Transmission	\$9,381,000	\$4,909,000
Distribution	\$2,409,000	\$1,248,000
	\$14,926,000	\$8,046,000

Power Supply Adj	\$ 55,462,629	\$ (50,690,000)
check to wp	\$ 55,415,000	\$ (50,643,000)
557 elimination	\$ (47,629)	\$ 47,000

Transmission Adj	\$ 19,308,005	\$ (3,162,000)	\$ 16,146,000	\$ 10,600,052
Total Allocated	\$ 19,252,533	\$ (4,106,000)	\$ 639,000	\$ 10,493,363
Allocated WA	\$ 12,637,363	\$ (2,695,000)	\$ 551,000	\$ 109,499
Direct WA	\$ 107,499	\$ (105,000)	\$ 107,000	\$ 5,482,170
Allocated ID	\$ 6,615,170	\$ (1,411,000)	\$ 288,000	\$ 50,973
Direct ID	\$ (52,027)	\$ 52,000	\$ 51,000	
		2.18 APS	3.00T PF	

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

FERC Acct	Source ID	Rev Class Description	Revenue Amt	Jurisdiction		Summary
				WA	AN	
456000	REVPS	EV Fast Charger	3,366.71			3,366.71
		EN Zeco Sky Host/EnerVee Electric			866.13	866.13
	REVBILLS	OD Other Electric Direct	28,815	2,000		34,183.24
		GA Other Gas Allocated			4,322.9	4,322.9
		OA Other Electric Allocated			282,725.79	282,725.79
	REVCOL	OC Other Revenue & Scrap Sales - Colstrip			6,123.57	6,123.57
	REVEARNED	PD Pre-Line School Deposits			-2,727.13	-2,727.13
		PL Pre-Line School Receivable			547,043.02	547,043.02
		AL Apprentice Lineman School Receivable			46,622.9	46,622.9
456329	REVDECOUPLING	AC Amort Res Decoupling Def Rev	0.			0.
		AZ Amort Res Decoupling Deferred Revenue	-1,231,883.6	-521,636.28		-1,763,519.88
		EZ Amort Res E Decoupling Def Rev	2,161,318.3	1,488,916.8		3,660,235.1
		AR Amort Res Decoupling Deferred Rev		0.		0.
		FA Elec Amort Non-Rest Decoupling	-2,113,562.55	-837,989.03		-2,951,551.58
456015	REVFUEL	GF Turbine Gas Physical			2,364,599.07	2,364,599.07
		AVA NUCLEUS			10,271,733.85	10,271,733.85
456100	REVTRAN	ET Electric Transmission			12,901,825.63	12,901,825.63
456711	REVFUEL	GK Turbine Gas Bookout			-746,325.	-746,325.
		AVA NUCLEUS			-2,136,006.75	-2,136,006.75
456700	REVTRAN	DE Electric Distribution	107,499.36	50,780.88		158,280.24
456730	REVFUEL	IT Intraco Thermal Gas			2,026,094.08	2,026,094.08
		AVA NUCLEUS			46,011,580.86	46,011,580.86
456030	REVERSALES	XO Clearwater Transmission Offset		-31,624.59		-31,624.59
		CT Other Clearwater Rev Transmission			453,949.83	453,949.83
		XO Clearwater Transmission Offset		-10,000		-10,000
		CT Other Clearwater Rev Transmission			677,638.38	677,638.38
		AP Power Swap - Clearing Agent		-61,183.49		-61,183.49
456328	REVDECOUPLING	RD Res Decoupling Deferred Rev	1,191,797.89	337,818.85		1,529,616.74
456338	REVDECOUPLING	NW Non-Res Decoupling Deferred Rev	6,714,149.18	103,454.37		6,817,603.55
456010	AVA NUCLEUS	AG Turbine Gas Financial Mizuko Clearing Agent			-2,327,443.5	-2,327,443.5
		AH Turbine Gas Financial Wells Fargo			-3,250,520.5	-3,250,520.5
	REVFUEL	AG Turbine Gas Financial Mizuko Clearing Agent			-1,062,680	-1,062,680
		AH Turbine Gas Financial Wells Fargo			-1,577,179.25	-1,577,179.25
456720	AVA NUCLEUS	GK Turbine Gas Bookout			2,136,006.75	2,136,006.75
	REVFUEL	GK Turbine Gas Bookout			746,325	746,325
456705	REVTRAN	LV Electric Distribution			1,679,676	1,679,676
456120	REVTRAN	PC Parallel Capacity Support Rev			924,000	924,000
456016	REVREC	RO Miscellaneous Resource Optimization			1,749,329.86	1,749,329.86
456050	REVRUTEAPP	OA Other Electric Allocated			781,160.12	781,160.12
		OE Other Electric Revenue - Misc			20,899.03	20,899.03
456380	REVBILLS	OA Other Electric Allocated			79,708.48	79,708.48
456130	REVREC	RM Other Electric Rev-Clearwater RECs		247,183.65		247,183.65
456019	AVA NUCLEUS	EA Electric Ancillary Transmission			2,516,657.02	2,516,657.02
456311	REVDECOUPLING	SS Specified Source Revenue			900,000	900,000
456020	REVERSALES	CI Contra Decoupling Elec	1,396,884.38			1,396,884.38
		BT BPA Excess Transm Sales			28,617.5	28,617.5
456018	REVFUEL	BT BPA Excess Transm Sales			175	175
		CC Extraction Plant Credits			41,137.65	41,137.65
456017	REVTRAN	CC Extraction Plant Credits			315,977.15	315,977.15
		NR Other Electric Revenue - Non Resource			69,893.45	69,893.45
	Summary		8,258,384.67	777,721.16	76,485,275.33	85,521,381.16

Report: 2019 FERC Acct 12ME w Rev Class / 456 Revenue

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## Index of Links

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Summary tab information copied to Demand Study Summary tab in Cost of Service Model

## Notes on Demand Study Process

### Coincident Peak Calculation Process

Estimate Peak Hour Usage for Schedules 1, 11, 21, and 31

For Weather Sensitive Schedule/Classes estimate peak day usage based on weather factors used for weather normalization

For Other Schedule/Classes estimated peak day usage by dividing monthly billed usage by days in month

Run Primary Voltage queries to ascertain Primary Schedule 21 subset of billed data

Apply Daily profile peak hour percentage by schedule from 2009 load study database

Use specific weekday average for each month to obtain profile days

Estimate Peak Hour Usage for Street and Area Lights

Full hour usage is annual billed total divided by hours of darkness

Determine from Sunrise/Sunset table for Spokane Weather Service Station the proportion of system peak hour occurring after sunset or before sunrise

Multiply Full hour usage by Proportion of darkness

Collect Peak Hour Usage Information for Schedule 25 and 25P

Derived from MV 90 reports from meter shop (check to Schedule 25 Reconciliation information)

if a new Schedule 25 is being pro formed that does not have MV 90 data, add average kW to MV90 report system peak

Determine Loss Factor by Voltage Level

Form 1 page 401 retail usage and retail losses indicate overall percentage

Segregate by voltage level based on billed usage data

Retail Peak Information

From workpapers used to determine production transmission ratio, requires certain adjustments from native load information to get retail only

Estimated Peak Hour amounts are adjusted proportionally to match actual retail system peaks

### Non-Coincident Peak Calculation Process

Estimate Non-Coincident Peaks for Schedules 1, 11, 21, and 31

Calculate proportion of non-coincident peak kW to average kW for each rate schedule in 2009 load study

Determine average kW from current billing information

Apply proportion to current average kW

Estimate Non-Coincident Peaks for Street and Area Lights

Full hour usage is annual billed total divided by hours of darkness

Collect Non-Coincident Peak information for Schedule 25 and 25P

Derived from MV 90 reports from meter shop (check to Schedule 25 Reconciliation information)

if a new Schedule 25 customer is being pro formed that does not have MV 90, add peak kW to MV90 report class peak

Determine Loss Factor by Voltage Level

Same as Coincident Peak

WA	Sch 1-2	Sch 11-12	Sch 21-22 S	Sch 21-22 P	Sch 25	Sch 30-32	Sch 41-48
<b>Monthly System Coincident Peaks</b>							
January	463,406	108,010	198,012	14,716	147,308	6,191	2,357
February	546,867	109,757	197,938	13,841	141,150	7,931	516
March	542,154	89,892	175,234	12,951	142,136	5,632	0
April	344,668	74,556	165,429	12,730	135,327	7,290	0
May	306,220	109,755	233,745	15,263	148,794	20,223	0
June	372,935	130,662	253,210	16,131	152,376	28,686	0
July	496,081	116,869	223,392	13,579	145,445	30,633	0
August	531,416	119,470	220,994	13,817	155,000	32,303	0
September	386,161	88,934	210,370	16,308	139,068	38,159	0
October	487,080	101,762	204,360	14,691	148,361	18,608	2,136
November	442,179	93,804	206,431	17,073	137,867	7,289	2,357
December	481,348	97,786	189,375	11,937	132,531	5,602	4,420
<b>Twelve Month Average</b>	<b>450,043</b>	<b>103,438</b>	<b>206,541</b>	<b>14,420</b>	<b>143,780</b>	<b>17,379</b>	<b>982</b>

WA	Sch 1-2	Sch 11-12	Sch 21-22 S	Sch 21-22 P	Sch 25	Sch 30-32	Sch 41-48
<b>Monthly Distribution System Non-Coincident Peaks</b>							
January	523,956	118,936	217,341	19,152	149,808	10,901	4,420
February	619,214	141,831	230,169	17,762	151,046	11,121	4,420
March	715,480	131,718	212,763	18,733	153,857	9,507	4,420
April	400,869	109,345	222,636	18,991	149,894	16,389	4,420
May	338,863	108,733	220,420	19,367	152,960	36,404	4,420
June	366,861	113,325	228,903	19,931	160,708	44,381	4,420
July	428,576	116,704	227,289	19,542	157,552	48,636	4,420
August	464,630	119,895	221,931	20,542	162,047	50,141	4,420
September	509,754	121,622	256,937	23,152	154,284	74,274	4,420
October	363,858	95,076	204,345	17,123	152,453	25,992	4,420
November	442,868	104,787	201,788	19,039	148,781	10,029	4,420
December	586,304	121,393	231,566	18,773	151,835	10,309	4,420
<b>Twelve Month Average</b>	<b>480,103</b>	<b>116,947</b>	<b>223,007</b>	<b>19,342</b>	<b>153,769</b>	<b>29,007</b>	<b>4,420</b>

AVISTA UTILITIES  
 Electric Cost Study  
 Twelve Months Ended December 31, 2019  
 Coincident Peak Calculations

**Estimate 12 Monthly Coincident Peaks**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Washington</b>												
Schedule 1/2	434,071	499,083	588,918	337,546	238,481	312,450	470,968	527,183	306,107	421,750	353,159	440,759
Schedule 11/12	101,173	100,167	97,646	73,015	85,476	109,470	110,953	118,518	70,497	88,113	74,919	89,540
Schedule 21/22 Secondary	185,477	180,643	190,350	162,010	182,038	212,142	212,084	166,758	166,758	176,950	164,872	173,406
Schedule 21 Primary	13,956	12,790	14,244	12,623	12,035	13,683	13,052	13,878	13,089	12,879	13,806	11,066
Schedule 30/31/32	5,799	7,238	6,118	7,140	15,749	24,033	29,083	32,045	30,248	16,112	5,822	5,130
Street Lights	1,334	292	0	0	0	0	0	0	0	1,209	1,334	2,500
Area Lights	899	197	0	0	0	0	0	0	0	815	899	1,685
Schedule 25 Transmission	52,272	53,064	53,892	53,352	53,892	52,848	55,872	57,276	52,308	54,396	46,368	55,584
Schedule 25 Primary	79,489	71,943	72,647	67,863	77,368	81,173	72,601	78,594	68,283	74,386	72,707	62,668
Schedule 25 Secondary	10,000	10,850	10,281	9,084	11,923	12,576	11,528	13,288	13,230	13,966	13,517	9,391
<b>Idaho</b>												
Schedule 1	218,391	254,847	258,638	159,901	111,378	153,471	226,599	249,828	159,109	203,356	159,548	237,926
Schedule 11/12	57,750	58,707	58,133	42,696	51,799	68,761	72,347	78,275	45,507	48,138	43,195	54,487
Schedule 21/22 Secondary	87,074	88,454	88,817	74,963	78,661	95,339	95,069	95,760	75,702	76,243	73,677	76,390
Schedule 21 Primary	8,049	8,981	7,946	4,852	4,852	6,281	4,865	5,102	5,091	6,267	6,622	5,205
Schedule 31/32	5,832	5,324	5,397	5,383	4,877	6,874	8,951	8,263	7,277	6,607	5,580	5,895
Street Lights	900	197	0	0	0	0	0	0	0	816	900	1,688
Area Lights	473	104	0	0	0	0	0	0	0	429	473	888
Schedule 25 Primary	44,575	44,110	43,924	41,862	37,116	36,485	38,816	39,856	39,639	44,935	42,801	42,307
Schedule 25 Secondary	629	490	403	648	442	528	566	398	379	542	144	941
Schedule 25P Primary	47,620	47,080	42,300	42,350	46,980	47,220	40,550	46,400	37,620	39,730	38,770	44,240
Schedule 25P Generation												
Total Washington	884,469	936,266	1,034,095	722,633	676,962	818,374	976,142	1,060,016	720,521	860,577	747,403	851,730
Total Idaho	471,292	508,294	505,558	375,257	336,105	414,958	487,764	523,883	370,324	427,062	371,711	469,966
Total	1,355,762	1,444,560	1,539,653	1,097,889	1,013,067	1,233,333	1,463,905	1,583,900	1,090,845	1,287,639	1,119,114	1,321,696
<b>Estimated Coincident Peak with Losses</b>												
<b>Washington</b>												
Schedule 1/2	458,379	527,032	621,898	356,448	251,836	329,947	497,342	556,705	323,249	445,368	372,936	465,441
Schedule 11/12	106,838	105,776	103,114	77,104	90,263	115,601	117,167	125,155	74,445	93,047	79,115	94,555
Schedule 21/22 Secondary	195,864	190,759	201,009	171,083	192,232	224,022	223,961	176,097	176,097	186,859	174,105	183,117
Schedule 21 Primary	14,556	13,339	14,856	13,166	12,553	14,271	13,613	14,474	13,651	13,433	14,399	11,542
Schedule 30/31/32	6,124	7,644	6,460	7,539	16,631	25,379	30,711	33,840	31,942	17,014	6,148	5,417
Street Lights	1,408	308	0	0	0	0	0	0	0	1,276	1,408	2,640
Area Lights	949	208	0	0	0	0	0	0	0	860	949	1,780
Schedule 25 Transmission	53,840	54,656	55,509	54,953	55,509	54,433	57,548	58,994	53,877	56,028	47,759	57,252
Schedule 25 Primary	82,907	75,037	75,771	70,781	80,695	84,663	75,723	81,973	71,219	77,585	75,834	65,363
Schedule 25 Secondary	10,560	11,457	10,857	9,593	12,591	13,280	12,174	14,033	13,971	14,749	14,274	9,917
Total	931,426	986,215	1,089,474	760,667	712,309	861,596	1,028,239	1,116,686	758,452	906,220	786,927	897,023
<b>Idaho</b>												
Schedule 1	230,621	269,118	273,122	168,855	117,615	162,065	239,288	263,818	168,019	214,744	168,483	251,250
Schedule 11/12	60,984	61,995	61,389	45,087	54,700	72,612	76,399	82,659	48,055	50,833	45,614	57,538
Schedule 21/22 Secondary	91,950	93,407	93,791	79,161	83,066	100,678	100,393	101,123	79,941	80,512	77,803	80,668
Schedule 21 Primary	8,395	9,367	8,287	7,775	5,061	6,551	5,074	5,322	5,310	6,536	6,907	5,428
Schedule 31/32	6,159	5,622	5,699	5,684	5,150	7,259	9,452	8,726	7,684	6,977	5,892	6,225
Street Lights	951	208	0	0	0	0	0	0	0	862	951	1,782
Area Lights	500	109	0	0	0	0	0	0	0	453	500	937
Schedule 25 Primary	46,491	46,007	45,812	43,662	38,712	38,054	40,485	41,570	41,344	46,867	44,642	44,126
Schedule 25 Secondary	664	517	426	684	466	558	598	421	400	573	152	993
Schedule 25P Primary	49,668	49,104	44,119	43,746	48,742	49,095	42,110	48,150	38,020	39,198	38,499	44,261
Schedule 25P Generation												
Total	496,382	535,456	532,645	394,655	353,512	436,871	513,799	551,788	388,774	447,555	389,442	493,210
Idaho Excluding Generation (directly assigned)	496,382	535,456	532,645	394,655	353,512	436,871	513,799	551,788	388,774	447,555	389,442	493,210

System Peak Time	1/15/2019 8:00 AM	2/7/2019 8:00 AM	3/1/2019 8:00 AM	4/11/2019 8:00 AM	5/30/2019 5:00 PM	6/13/2019 4:00 PM	7/23/2019 5:00 PM	8/7/2019 5:00 PM	9/4/2019 6:00 PM	10/30/2019 8:00 AM	11/1/2019 8:00 AM	Mon 12/16/2019 6:00 PM
Degree Days on Day of Peak	40	50	50	22	4	-12	-15	-18	-5	37	30	35
Washington Retail Peak	940,000	1,018,000	968,000	740,000	834,000	954,000	1,026,000	1,073,000	879,000	977,000	907,000	923,000
Idaho Retail Peak (excluding CP Gen)	516,000	560,000	514,000	402,000	423,000	455,000	511,000	534,000	443,000	509,000	469,000	516,000
System Peak KW (excluding CP Gen)	1,456,000	1,578,000	1,482,000	1,142,000	1,257,000	1,409,000	1,537,000	1,607,000	1,322,000	1,486,000	1,376,000	1,439,000
Washington Estimation Error	8,574	31,785	-121,474	-20,667	121,691	92,404	-2,239	-43,686	120,548	70,780	120,073	25,977
Idaho Estimation Error	317,912	24,544	-18,645	7,345	69,488	18,129	-2,799	-17,788	54,226	61,445	79,558	22,790
Total Estimation Error	721,677	56,328	-140,119	-13,321	191,179	110,533	-5,039	-61,474	174,774	132,225	199,631	48,767
	4.2%	3.6%	-9.5%	-1.2%	15.2%	7.8%	-0.3%	-3.8%	13.2%	8.9%	14.5%	3.4%

**Adjusted Coincident Peak with Losses**

12 Month Average	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Washington</b>	940,000	1,018,000	968,000	740,000	834,000	954,000	1,026,000	1,073,000	879,000	977,000	907,000	923,000
Schedule 1/2	463,406	546,867	542,154	344,668	306,220	372,935	496,081	531,416	386,161	487,080	442,179	481,348
Schedule 11/12	108,010	109,757	89,892	74,556	109,755	130,662	116,869	119,470	88,934	101,762	93,804	97,786
Schedule 21/22 Secondary	198,012	197,938	175,234	165,429	233,745	253,210	223,392	220,994	210,370	204,360	206,431	189,375
Schedule 21 Primary	14,420	13,841	12,951	12,730	15,263	16,131	13,579	13,817	16,308	14,691	17,073	11,937
Schedule 30/31/32	6,191	7,931	5,632	7,290	20,223	28,686	30,633	32,303	38,159	18,608	7,289	5,602
Street Lights	1,408	308	0	0	0	0	0	0	0	1,276	1,408	2,640
Area Lights	949	208	0	0	0	0	0	0	0	860	949	1,780
Schedule 25 Transmission	53,840	54,656	55,509	54,953	55,509	54,433	57,548	58,994	53,877	56,028	47,759	57,252
Schedule 25 Primary	82,907	75,037	75,771	70,781	80,695	84,663	75,723	81,973	71,219	77,585	75,834	65,363
Schedule 25 Secondary	10,560	11,457	10,857	9,593	12,591	13,280	12,174	14,033	13,971	14,749	14,274	9,917
Washington Retail Total	936,583	1,018,000	968,000	740,000	834,000	954,000	1,026,000	1,073,000	879,000	977,000	907,000	923,000

<b>Idaho</b>	241,985	284,147	261,608	172,901	148,388	170,480	237,733	253,653	197,503	251,437	212,475	265,526
Schedule 1	63,989	65,457	58,801	46,167	69,011	76,382	75,902	79,474	56,488	59,519	57,524	60,807
Schedule 11/12	96,481	98,624	89,837	81,057	104,799	105,905	99,740	97,227	93,970	94,270	98,117	85,251
Schedule 21/22 Secondary	8,809	9,890	7,938	7,961	6,385	6,891	5,041	5,117	6,242	7,653	8,711	5,737
Schedule 21 Primary	6,462	5,936	5,459	5,821	6,497	7,636	9,391	8,390	9,033	8,169	7,430	6,579
Schedule 31/32	951	208	0	0	0	0	0	0	0	862	951	1,782
Street Lights	500	109	0	0	0	0	0	0	0	453	500	937
Area Lights	46,491	46,007	45,812	43,662	38,712	38,054	40,485	41,570	41,344	46,867	44,642	44,126
Schedule 25 Primary	664	517	426	684	466	558	598	421	400	573	152	993
Schedule 25 Secondary	49,668	49,104	44,119	43,746	48,742	49,095	42,110	48,150	38,020	39,198	38,499	44,261
Schedule 25P Primary	0	0	0	0	0	0	0	0	0	0	0	0
Schedule 25P Generation	0	0	0	0	0	0	0	0	0	0	0	0
Idaho Retail Total	487,667	560,000	514,000	402,000	423,000	455,000	511,000	534,000	443,000	509,000	469,000	516,000

System Total (Generation)	17,091,000	1,456,000	1,482,000	1,142,000	1,257,000	1,409,000	1,537,000	1,607,000	1,322,000	1,486,000	1,376,000	1,439,000
Check to PT Demand Total	17,091,000											

WA Street and Area Lights	982	2,357	516	0	0	0	0	0	0	2,136	2,357	4,420
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ID Street and Area Lights	604	1,451	317	0	0	0	0	0	0	1,315	1,451	2,720
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	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Peak Day Estimate	9,371,819	10,380,146	10,911,459	6,209,436	5,241,642	7,298,898	8,112,673	8,938,486	5,319,083	7,980,647	7,091,219	8,785,803
Number of Cust	218,267	211,896	222,742	215,988	220,080	217,378	217,866	218,561	212,449	225,194	219,427	219,799
BaseLoad/Cust/Mo	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/DDH/Cust	4.632%	4.808%	5.397%	1.22	1.22	1.22	1.22	1.22	1.22	1.22	1.22	0
Seasonal Profile hourly %	434.071	499.083	588.918	337.546	238.481	312.450	470.968	527.183	306.107	421.750	353.159	440.759
Peak Hour Estimate	9,724	9,411	9,902	9,671	9,766	9,692	9,736	9,767	9,551	10,011	9,705	9,795
Peak Day Estimate	250,158	276,239	290,651	173,905	127,336	150,330	160,038	169,601	127,484	221,501	195,776	235,939
Number of Cust	359	0.351	0.351	0.351	0.279	0.279	0.309	0.309	0.309	0.279	0.279	0.351
BaseLoad/Cust/Mo	0	0	0	0	0	0	0	0	0	0	0	0
Usage/DDH/Cust	1,892	1,893,975	1,978,402	1,520,798	1,554,357	1,816,034	1,918,812	2,023,127	1,555,900	1,634,062	1,569,965	1,784,505
Usage/DDC/Cust	0.465	0.465	0.465	0.22	0.22	0.22	0	0	0	0.22	0.22	0.465
Peak Day Estimate	23,493	25,117	26,130	17,515	14,293	16,887	16,600	17,237	15,061	19,525	18,148	21,849
Number of Cust	125	124	129	127	119	129	123	124	124	127	124	124
BaseLoad/Cust/Mo	3,489	1,757	1,757	1,055	1,055	1,055	1,48	1,48	1,48	1,48	1,48	0
Usage/DDH/Cust	0	0	0	0	0	0	0	0	0	0	0	0
Usage/DDC/Cust	248,037	242,032	270,949	201,354	165,692	107,639	142,236	148,888	185,251	144,994	173,955	229,708
Billed Usage	8,001	8,644	8,740	6,712	5,345	3,588	4,588	4,803	6,175	4,677	5,799	7,410
Estimated Daily Usage	2,123,066	2,203,974	2,303,923	1,718,630	1,701,331	1,986,839	2,100,038	2,214,768	1,704,620	1,879,765	1,779,688	2,049,704
Peak Day Estimate	4,774%	4,566%	4,252%	4,252%	4,960%	5,464%	5,244%	5,316%	4,089%	4,715%	4,227%	4,366%
Seasonal Profile hourly %	101,351	100,640	97,969	73,071	84,378	108,561	110,124	117,748	69,709	88,629	75,228	89,290
Peak Hour Estimate #1	32,650	31,762	33,249	32,546	32,768	32,598	32,660	32,731	32,100	33,433	32,560	32,733
Peak Day Estimate	0.418	0.418	0.418	0.209	0.209	0.209	0	0	0	0.209	0.209	0.418
Number of Cust	1,465	0	0	1,108	1,108	1,108	1,108	1,108	1,108	1,108	1,108	0
BaseLoad/Cust/Mo	4,774%	4,566%	4,252%	4,252%	4,960%	5,464%	5,244%	5,316%	4,089%	4,715%	4,227%	4,366%
Usage/DDH/Cust	83,291	100,167	97,646	73,015	85,476	109,470	110,953	118,518	70,497	88,113	74,919	89,540
Usage/DDC/Cust	130,515	126,953	144,265	88,362	80,704	97,123	101,129	111,718	75,860	110,872	96,696	116,221
Number of Cust	48	44	50	47	48	48	47	49	44	52	48	47
BaseLoad/Cust/Mo	45,938	27.5	27.5	16,807	16,807	16,807	0	0	0	16,807	16,807	27.5
Usage/DDH/Cust	4,740%	4,535%	4,648%	4,448%	4,864%	5,135%	4,976%	5,026%	4,534%	4,712%	4,604%	4,435%
Usage/DDC/Cust	5,045	6,186	6,706	3,932	3,925	4,987	5,032	5,614	3,439	5,225	4,452	5,154
Seasonal Profile hourly %	3,783,962	3,735,567	3,953,004	3,550,980	3,682,528	4,056,969	4,178,531	4,290,442	3,642,040	3,660,888	3,520,624	3,794,140
Peak Day Estimate	1,772	1,718	1,818	1,772	1,758	1,782	1,782	1,778	1,720	1,827	1,757	1,787
Number of Cust	60,948	3,412	3,412	0	0	0	0	0	0	0	0	3,412
BaseLoad/Cust/Mo	4,740%	4,635%	4,648%	4,448%	4,864%	5,135%	4,976%	5,026%	4,534%	4,712%	4,604%	4,435%
Usage/DDH/Cust	181,109	179,362	183,755	157,983	179,118	208,305	207,926	215,621	165,120	172,514	162,086	168,256
Usage/DDC/Cust	Seasonal Profile hourly %	4,740%	4,635%	4,648%	4,448%	4,864%	5,135%	4,976%	4,534%	4,712%	4,604%	4,435%
Peak Hour Estimate	Billed Usage	-46,382	904,914	-74,296	64,410	-640,863	-671,851	-544,955	-1,234,410	-1,191,788	-1,065,561	-2,755
Estimated Daily Usage	285,910	32,318	-2,397	2,147	-20,673	-22,395	-17,579	-39,820	-39,726	-16,733	-36,185	-89
Seasonal Profile hourly %	4,861%	4,611%	4,932%	4,562%	4,684%	5,135%	4,976%	5,026%	4,534%	4,712%	4,604%	4,435%
Peak Hour Estimate	Peak Hour Estimate	-657	-71	1,499	96	-1,106	-1,150	-2,001	-1,801	-789	-1,666	-4
WA Res Sch 21 (Sch 22)	8,863,219	7,766,660	8,953,353	8,301,723	4,991,115	8,762,878	8,728,639	9,187,465	9,525,559	8,393,192	8,866,973	9,093,282
WA Primary Sch 21	285,910	277,381	288,818	276,724	273,907	292,096	281,569	296,370	317,519	270,748	295,566	293,332
WA21P	4,861%	4,611%	4,932%	4,562%	4,684%	5,135%	4,976%	5,026%	4,534%	4,712%	4,604%	4,435%
Seasonal Profile hourly %	13,956	12,790	14,244	12,623	12,035	13,683	13,052	13,878	13,089	12,879	13,806	11,066
Peak Hour Estimate	Billed Usage	4,367,813	4,176,908	4,399,347	4,615,684	11,922,026	18,540,612	23,327,967	25,106,393	24,282,323	10,323,876	4,196,695
Estimated Daily Usage	140,897	149,175	153,856	141,914	153,856	384,581	618,020	752,515	809,411	333,028	439,890	430,335
Seasonal Profile hourly %	4,116%	4,852%	4,311%	4,640%	4,095%	3,869%	3,865%	3,957%	3,737%	4,838%	4,162%	3,698%
Peak Hour Estimate	Peak Hour Estimate	15,376	5,799	7,238	7,140	15,749	24,033	29,083	32,045	16,112	5,822	5,130



	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
ID Res Sch 1												
ID01	109,799	109,288	109,370	109,346	109,458	109,284	109,672	109,838	110,104	110,464	110,566	110,894
6	4,606,928	5,254,208	5,258,150	3,124,530	2,459,380	3,327,994	3,668,168	4,003,304	2,583,779	3,917,022	3,565,390	4,346,680
Peak Day Estimate	109,281	109,288	109,370	109,346	109,458	109,284	109,672	109,838	110,104	110,464	110,566	110,894
Number of Cust	562	562	562	562	562	562	562	562	562	562	562	562
BaseLoad/Cust/Mo	0.964	0.964	0.964	0.964	0.964	0.964	0.964	0.964	0.964	0.964	0.964	0.964
Usage/DDH/Cust	4,740%	4,850%	4,916%	5,118%	4,529%	4,612%	6,177%	6,241%	6,159%	6,159%	4,475%	5,475%
Usage/DDC/Cust	218,381	254,847	258,638	159,301	111,378	153,471	226,589	249,828	159,109	203,356	159,548	237,926
Seasonal Profile hourly %												
Peak Hour Estimate	112,348	127,434	128,351	76,425	56,013	68,059	73,871	78,473	57,679	97,567	88,470	108,493
Peak Day Estimate	5,666	5,558	5,598	5,612	5,659	5,607	5,692	5,679	5,667	5,767	5,753	5,807
Number of Cust	287	287	287	287	287	287	287	287	287	287	287	287
BaseLoad/Cust/Mo	0.283	0.283	0.283	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.22	0.283
Usage/DDH/Cust				0.28	0.28	0.28	0.28	0.28	0.28	0.28	0.28	0
Usage/DDC/Cust												
ID Com Sch 11												
ID01	16,196	16,209	16,095	16,151	16,243	16,106	16,250	16,261	16,184	16,383	16,281	16,033
1,535												
Peak Day Estimate	1,135,686	1,206,574	1,212,721	899,284	915,159	1,096,718	1,178,137	1,250,597	935,609	970,443	936,239	1,084,083
Number of Cust	121	127	125	123	123	122	121	121	119	119	117	117
BaseLoad/Cust/Mo	0.49	0.49	0.49	0.237	0.237	0.237	0.237	0.237	0.237	0.237	0.237	0.49
Usage/DDH/Cust				1.469	1.469	1.469	1.469	1.469	1.469	1.469	1.469	0
Usage/DDC/Cust												
ID Ind Sch 11												
ID01	639,849	607,170	584,237	541,663	462,544	488,605	461,013	477,661	492,584	437,306	499,732	553,601
20,640	21,685	18,846	18,055	14,921	16,287	14,871	15,408	16,419	14,107	16,658	17,858	17,858
Peak Day Estimate	1,271,401	1,372,750	1,376,703	1,007,095	998,668	1,194,616	1,280,724	1,358,724	1,022,006	1,096,049	1,054,639	1,225,043
Number of Cust	22,014	21,957	21,809	21,928	21,917	22,056	22,094	22,092	22,001	22,300	22,162	21,988
BaseLoad/Cust/Mo	0.435	0.435	0.435	0.222	0.222	0.222	0.222	0.222	0.222	0.222	0.222	0.435
Usage/DDH/Cust	4,542%	4,324%	4,259%	4,292%	4,292%	5,770%	5,654%	5,770%	4,467%	4,433%	4,133%	4,477%
Usage/DDC/Cust	57,750	58,707	58,133	42,696	51,799	68,761	72,347	78,275	45,507	48,138	43,195	54,467
Seasonal Profile hourly %												
Peak Hour Estimate #2	25,346	27,976	27,976	17,985	16,583	20,104	21,425	22,745	17,023	20,141	19,135	24,030
Peak Day Estimate	17	17	17	17	17	17	17	17	17	17	17	17
Number of Cust	26,521	15,475	15,475	8,455	8,455	8,455	8,455	8,455	8,455	8,455	8,455	15,475
BaseLoad/Cust/Mo	0	0	0	25,891	25,891	25,891	25,891	25,891	25,891	25,891	25,891	0
Usage/DDH/Cust	4,964%	4,986%	4,986%	4,924%	4,924%	4,830%	5,111%	5,068%	4,621%	4,844%	4,777%	4,457%
Usage/DDC/Cust	81,423	83,066	82,620	70,408	73,266	89,187	88,138	89,567	70,647	69,684	68,081	70,196
Seasonal Profile hourly %												
Peak Hour Estimate	210,350	213,922	217,811	199,628	206,758	203,193	210,323	203,193	206,758	210,323	206,758	231,317
Peak Day Estimate	57	55	56	56	58	57	59	57	58	59	58	61
Number of Cust	108,429	6,494	6,494	6,494	6,494	6,494	6,494	6,494	6,494	6,494	6,494	6,494
BaseLoad/Cust/Mo	0.964%	4,986%	4,986%	4,924%	4,924%	4,830%	5,111%	5,068%	4,621%	4,844%	4,777%	4,457%
Usage/DDH/Cust												
Usage/DDC/Cust												
ID21S	10,285	10,442	10,665	10,725	9,643	10,866	10,749	10,297	9,555	10,169	9,877	10,309
8												
Peak Day Estimate	4,563,628	4,530,649	4,584,630	4,239,375	3,929,566	3,851,481	3,642,912	3,920,393	3,942,614	3,571,812	3,836,805	4,352,091
Number of Cust	121,868	133,632	119,921	123,328	110,177	108,278	96,088	103,719	114,397	95,079	108,759	116,360
BaseLoad/Cust/Mo	4,964%	4,964%	4,924%	4,830%	4,768%	4,768%	5,494%	5,068%	4,621%	4,844%	4,777%	4,457%
Usage/DDH/Cust												
Usage/DDC/Cust												
ID Other Sec Sch 21												
ID21S	4,715,108	4,672,729	4,724,630	4,342,575	4,011,486	3,918,481	3,707,672	3,986,303	4,010,254	3,655,132	3,950,445	4,465,171
8	152,100	166,883	152,407	144,753	129,403	130,616	119,602	128,655	133,675	117,907	131,682	144,663
Peak Day Estimate	5,292%	5,292%	5,213%	5,150%	4,809%	4,809%	4,066%	3,966%	3,809%	3,515%	5,029%	3,597%
Number of Cust	8,049	8,981	7,946	7,454	4,852	6,281	4,865	5,102	5,091	6,267	6,622	5,205
BaseLoad/Cust/Mo	3,553,209	3,646,533	3,481,645	4,384,499	4,384,499	6,339,984	8,066,177	8,916,083	7,398,954	4,078,406	3,115,597	3,819,436
Usage/DDH/Cust	114,620	130,233	112,311	119,042	140,790	280,199	287,616	246,632	131,561	103,853	123,208	103,853
Usage/DDC/Cust	5,088%	4,088%	4,088%	4,522%	3,464%	3,253%	3,440%	2,950%	2,950%	5,022%	5,373%	4,785%
Seasonal Profile hourly %												
Peak Hour Estimate	6,355	5,832	5,397	4,877	6,874	6,874	6,874	6,874	6,874	6,607	6,607	5,895
ID Total Sch 31												
ID01	114,620	130,233	112,311	119,042	140,790	280,199	287,616	246,632	131,561	103,853	123,208	103,853
10	5,088%	4,088%	4,088%	4,522%	3,464%	3,253%	3,440%	2,950%	2,950%	5,022%	5,373%	4,785%
Peak Day Estimate	6,355	5,832	5,397	4,877	6,874	6,874	6,874	6,874	6,874	6,607	6,607	5,895

Weather Sensitivity Regression Summary for January 2009 through December 2018

Adj R <sup>2</sup>	Dependent Variable	Shoulder Mo.		Winter Mo		Shoulder Mo		Summer Mo		Usage/Cust		Durbin Watson test results
		Heating	Heating	Heating	Heating	Cooling	Cooling	Base Load	2018 Low			
		Apr, May, Jun, Oct, Nov	Dec, Jan, Feb, Mar	Apr, May, Oct, Nov	Jun, Jul, Aug, Sep							
<b>Washington Electric</b>												
0.962	WR1	0.446	0.601	1.220	1.220	576	684	No Autocorrelation				
0.944	WR1	0.279	0.351	0.309	0.309	359	384	Corrected with AR(1)				
0.914	WC1	0.220	0.465	1.480	1.480	1,892	1,771	Corrected with AR(1),(2)				
0.954	W11	1.055	1.757	1.350	1.350	3,489	3,262	Corrected with AR(1),(2)				
0.917	WT1	0.209	0.418	1.108	1.108	1,465	1,380	Corrected with AR(1),(2)				
0.911	WR2	16.807	27.500	42.759	42.759	45,938	46,172	Corrected with AR(1)				
0.950	WC2	0.000	3.412	22.739	22.739	60,948	55,403	Corrected with AR(1)				
0.881	WT2	0.000	5.152	20.047	20.047	109,435	96,412	Corrected with AR(1),(2)				
0.952	WT2	0.000	3.679	22.835	22.835	62,392	56,932	Corrected with AR(1),(2)				
<b>Idaho Electric</b>												
0.970	IR1	0.459	0.592	0.998	0.998	562	668	No Autocorrelation				
0.959	IR1	0.220	0.283	0.280	0.280	267	287	Corrected with AR(1)				
0.875	IC1	0.237	0.490	1.469	1.469	1,535	1,500	No Autocorrelation				
0.796	IT1	0.521	0.773	1.107	1.107	2,975	2,926	Corrected with AR(1)				
0.890	IT1	0.222	0.435	1.161	1.161	1,232	1,213	No Autocorrelation				
0.865	IR2	8.455	15.475	25.891	25.891	26,521	26,529	Corrected with AR(1)				
0.862	IC2	0.000	4.289	18.847	18.847	44,874	41,762	Corrected with AR(1)				
0.520	IT2	0.000	6.494	0.000	0.000	108,429	77,709	Corrected with AR(1),(2)				
0.842	IT2	0.000	4.329	16.919	16.919	48,228	43,775	Corrected with AR(1)				

Dependent Variable Name Code

2019

	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
<b>Washington</b>													
Area Load at Time of Sys Pk	1,279	1,409	1,353	1,039	1,122	1,281	1,369	1,422	1,194	1,335	1,243	1,228	15,274
<BPA & GCPD Borderline Load>	(184)	(220)	(205)	(137)	(175)	(198)	(198)	(208)	(170)	(191)	(175)	(163)	-2,224
AVA Load on BPA at time of Sys Pk	8	5	10	9	7	11	7	6	7	10	10	9	0
Adj at Time of Sys Pk													opp. sign as source
Subtotal	1,103	1,194	1,158	911	954	1,094	1,178	1,220	1,021	1,154	1,078	1,074	13,149
+ Adj. To WA Peak	-163	-176	-190	-171	-120	-140	-152	-147	-152	-177	-171	-151	-1,910
WA Retail Peak	940	1,018	968	740	834	954	1,026	1,073	879	977	907	923	11,239
	65%	65%	65%	65%	66%	68%	67%	67%	66%	66%	66%	64%	66%
<b>Idaho</b>													
Area Load at Time of Sys Pk	704	782	749	580	570	622	696	723	606	745	691	722	8,190
<BPA & GCPD Borderline Load>	(162)	(192)	(174)	(116)	(90)	(105)	(128)	(131)	(104)	(169)	(155)	(146)	-1,672
AVA Load on BPA at time of Sys Pk													opp. sign as source
Adj at Time of Sys Pk	-8	-5	-10	-9	-7	-11	-7	-6	-7	-10	-10	-9	-99
Subtotal	534	585	565	455	473	506	561	586	495	566	526	567	6,419
+ Adj. To ID Peak	-18	-25	-51	-53	-50	-51	-50	-52	-52	-57	-57	-51	-567
ID Retail Peak	516	560	514	402	423	455	511	534	443	509	469	516	5,852
	35%	35%	35%	35%	34%	32%	33%	33%	34%	34%	34%	36%	34%
System Total for P/T Allocation	1,456	1,578	1,482	1,142	1,257	1,409	1,537	1,607	1,322	1,486	1,376	1,439	17,091
Date: (Net System Peak)	1/15/2019	2/7/2019	3/1/2019	4/11/2019	5/30/2019	6/13/2019	7/23/2019	8/7/2019	9/4/2019	10/30/2019	11/1/2019	12/16/2019	
Time: HEPT	8:00	8:00	8:00	8:00	17:00	16:00	17:00	17:00	18:00	8:00	8:00	18:00	
<b>Adjustment to Peak Detail</b>													
Washington													
Deduct Box Canyon PPUd	-53	-51	-44	-82	-71	-79	-45	-37	-38	-64	-64	-34	-662
Add back Pine PUD Rathdrum	41	34	3	34	69	52	34	35	34	35	51	47	469
Kaiser Trentwood (BPA)	-36	-40	-41	-37	-18	-37	-37	-35	-38	-35	-34	-39	-427
Pend Oreille PUD (Usk-BPA)	-82	-85	-90	-82	-59	-50	-77	-90	-102	-88	-92	-81	-978
Pend Oreille PUD (Newport-BPA)	-4	-1	-5	-14	-45	-48	-1	-2	25	-10	-4	-16	-125
Pend Oreille PUD (Box Canyon-BPA)	-7	-9	10	25	15	32	-16	-8	-24	3	-11	-13	-3
Pend Oreille PUD (Metaline Falls-BPA)	-10	-10	-10	-7	-7	-6	-5	-5	-4	-6	-5	-5	-80
Pend Oreille PUD (Diamond Lake-BPA)	-12	-14	-13	-8	-4	-4	-5	-5	-5	-12	-12	-10	-104
Total Washington Adjustment	-163	-176	-190	-171	-120	-140	-152	-147	-152	-177	-171	-151	-1,910
<b>Idaho</b>													
Deduct PFI Generation	-18	-25	-51	-53	-50	-51	-50	-52	-52	-57	-57	-51	-567

AVISTA UTILITIES  
Electric Cost Study  
Twelve Months Ended December 31, 2019  
Non-Coincident Peak Calculations

2014 Peak Study  
Non-Coincident Peak

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Washington</b>												
Schedule 1	507,849	624,593	561,717	353,689	318,934	364,476	546,252	497,044	473,685	402,146	519,494	667,794
Schedule 11/12	113,664	129,671	107,434	96,963	105,681	109,290	128,987	118,838	110,385	96,625	108,901	118,072
Schedule 21/22 Secondary	212,068	216,810	199,019	221,251	239,637	234,601	251,224	242,479	260,012	209,256	214,619	224,311
Schedule 21 Primary	26,569	26,881	25,549	26,545	26,872	25,682	27,675	26,977	26,485	23,622	23,920	25,414
Schedule 31/32	14,337	10,954	9,774	20,503	51,745	54,920	52,110	40,017	33,835	16,178	11,973	11,512
Total Washington	874,487	1,008,909	903,493	718,952	742,869	788,969	1,006,247	925,355	904,402	747,828	878,906	1,047,101
<b>monthly kWh consumption</b>												
<b>Washington</b>												
Schedule 1	274,145,637	264,080,031	225,090,809	175,969,890	157,862,499	157,780,438	224,439,339	206,247,757	171,964,807	194,630,474	243,789,673	310,636,627
Schedule 11/12	60,470,813	55,841,909	53,036,988	46,792,751	46,682,774	46,086,296	56,493,222	53,658,065	48,977,016	49,930,256	54,443,210	61,779,452
Schedule 21/22 Secondary	115,112,236	104,931,143	109,549,056	105,331,705	113,503,682	110,129,391	125,768,613	125,685,576	115,178,491	113,349,590	111,319,944	116,194,386
Schedule 21 Primary	12,824,352	12,259,202	12,736,147	12,102,716	12,288,086	11,776,621	12,892,901	12,584,113	11,365,458	12,077,046	11,618,845	12,838,879
Schedule 31/32	6,066,579	4,344,676	4,776,252	6,097,816	17,895,192	24,228,255	26,393,811	21,159,226	11,680,999	6,785,896	5,290,684	5,071,141
Total Washington	468,619,617	441,456,962	405,189,252	346,294,878	348,232,234	350,001,000	443,987,886	419,334,738	359,166,773	376,773,262	426,462,355	506,520,485

2014 Study Average kW (consumption/hours)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Washington</b>												
Schedule 1	368,475	392,976	302,949	244,403	212,181	219,139	301,666	277,215	238,840	261,600	338,127	417,522
Schedule 11/12	81,278	83,098	71,382	64,990	62,746	64,009	75,932	72,121	68,024	67,111	75,511	83,037
Schedule 21/22 Secondary	154,721	156,148	147,442	146,294	152,559	152,957	169,044	168,932	159,970	152,352	154,397	156,175
Schedule 21 Primary	17,237	18,243	17,142	16,809	16,516	16,356	17,329	16,914	15,785	16,233	16,115	17,257
Schedule 31/32	8,154	6,465	6,428	8,469	24,053	33,650	35,476	28,440	16,224	9,121	7,338	6,816

Ratio of Non-Coincident Peak kW to Average kW

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Washington</b>												
Schedule 1	1.38	1.59	1.85	1.45	1.50	1.66	1.81	1.79	1.98	1.54	1.54	1.60
Schedule 11/12	1.40	1.56	1.51	1.49	1.68	1.71	1.70	1.65	1.62	1.44	1.44	1.42
Schedule 21/22 Secondary	1.37	1.39	1.35	1.51	1.57	1.53	1.49	1.44	1.63	1.37	1.39	1.44
Schedule 21 Primary	1.54	1.47	1.49	1.58	1.63	1.57	1.60	1.59	1.68	1.46	1.48	1.47
Schedule 31/32	1.76	1.69	1.52	2.42	2.15	1.63	1.47	1.41	2.09	1.77	1.63	1.69

2019 Average kW (consumption/hours)

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Washington</b>												
Schedule 1	360,002	368,932	365,414	262,315	213,484	208,876	224,129	245,394	243,396	224,141	272,967	347,133
Schedule 11/12	80,538	86,071	82,876	69,402	61,134	62,852	65,058	68,904	70,974	62,533	68,805	80,846
Schedule 21/22 Secondary	150,159	156,978	149,265	139,403	132,883	141,328	144,828	146,417	149,695	140,886	137,468	152,677
Schedule 21 Primary	11,913	11,558	12,050	11,530	11,413	11,413	11,732	12,349	12,330	11,281	12,298	12,222
Schedule 31/32	5,871	6,216	5,921	6,411	16,024	25,751	31,355	33,745	33,725	13,876	5,821	5,780

AVISTA UTILITIES  
 Electric Cost Study  
 Twelve Months Ended December 31, 2019  
 Non-Coincident Peak Calculations

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	12 Month Average
<b>Estimate 12 Monthly Non-Coincident Peaks</b>													
<b>Washington</b>													
Schedule 1	496,170	586,377	677,538	379,611	320,893	347,406	405,849	439,990	482,721	344,562	419,382	555,212	480,103
Schedule 11/12	112,629	134,310	124,733	103,546	102,967	107,315	110,515	113,537	115,172	90,034	99,230	114,956	116,947
Schedule 21/22 Secondary	205,816	217,963	201,480	210,830	208,731	216,764	215,236	210,162	243,311	193,508	191,087	219,286	223,007
Schedule 21 Primary	18,362	17,030	17,960	18,208	18,569	19,110	18,736	19,695	22,198	16,417	18,254	17,999	19,342
Schedule 31/32	10,323	10,531	9,003	15,520	34,473	42,027	46,057	47,482	70,336	24,613	9,497	9,762	29,007
Street Lights	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,640
Area Lights	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,780
Schedule 25 Transmission	51,552	54,576	57,168	57,852	56,880	57,384	58,212	56,052	55,044	56,844	54,108	57,564	57,786
Schedule 25 Primary	81,705	79,126	78,931	75,701	79,696	84,076	81,764	85,673	80,337	75,505	74,154	75,668	82,774
Schedule 25 Secondary	10,882	11,651	11,978	10,748	10,654	13,173	11,661	14,163	13,066	14,348	14,874	12,900	13,209
Total Washington	991,624	1,115,750	1,182,977	876,202	837,049	891,441	952,215	990,941	1,086,370	820,018	884,773	1,067,533	1,026,595
<b>Estimated Non-Coincident Peak with Losses</b>													
<b>Washington</b>													
Schedule 1	1.056	523,956	619,214	715,480	400,869	338,863	366,861	428,576	509,754	363,858	442,868	586,304	480,103
Schedule 11/12	1.056	118,936	141,831	131,718	109,345	113,325	116,704	119,895	121,622	95,076	104,787	121,393	116,947
Schedule 21/22 Secondary	1.043	217,341	230,169	212,763	222,636	228,903	227,289	221,931	256,937	204,345	201,788	231,566	223,007
Schedule 21 Primary	1.056	19,152	17,762	18,733	18,991	19,931	19,542	20,542	23,152	17,123	19,039	18,773	19,342
Schedule 31/32	1.056	10,901	11,121	9,507	16,389	44,381	48,636	50,141	74,274	25,992	10,029	10,309	29,007
Street Lights	1.056	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640	2,640
Area Lights	1.056	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780	1,780
Schedule 25 Transmission	1.030	53,099	56,213	58,883	59,588	59,106	59,958	57,734	56,695	58,549	55,731	59,291	57,786
Schedule 25 Primary	1.043	85,218	82,529	82,325	78,956	87,691	85,280	89,357	83,792	78,752	77,342	78,921	82,774
Schedule 25 Secondary	1.056	11,491	12,304	12,649	11,350	13,911	12,314	14,956	13,797	15,152	15,707	13,623	13,209
Total		1,044,514	1,175,563	1,246,478	922,544	881,167	938,529	1,002,719	1,144,443	863,266	931,713	1,124,600	1,026,595

AVISTA UTILITIES  
 Electric Cost Study  
 Twelve Months Ended December 31, 2019  
 Estimated Billing Peak Calculations

**2014 Peak Study  
 Estimated Billing Peak**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Washington</b>												
Schedule 1	1,532,794	1,573,168	1,485,153	1,340,495	1,240,117	1,251,942	1,337,810	1,295,810	1,291,961	1,374,625	1,460,727	1,588,980
Schedule 11/12	212,497	222,799	210,544	195,153	190,258	187,707	211,018	205,231	206,309	197,819	202,994	219,421
Schedule 21/22 Secondary	255,572	263,659	258,513	254,799	283,462	280,542	314,780	311,514	326,416	275,958	267,561	269,192
Schedule 21 Primary	28,558	29,385	28,542	27,741	29,304	29,350	31,299	29,854	29,457	26,076	25,890	28,356
Schedule 31/32	32,863	24,043	26,305	45,126	65,845	66,747	68,990	57,917	43,411	35,826	21,752	24,460
Total Washington	2,062,284	2,113,054	2,009,057	1,863,314	1,808,986	1,816,287	1,963,896	1,900,327	1,897,554	1,910,305	1,978,925	2,130,409
<b>monthly kWh consumption</b>												
<b>Washington</b>												
Schedule 1	274,145,637	264,080,031	225,090,809	175,969,890	157,862,499	157,780,438	224,439,339	206,247,757	171,964,807	194,630,474	243,789,673	310,636,627
Schedule 11/12	60,470,813	55,841,909	53,036,988	46,792,751	46,682,774	46,086,296	56,493,222	53,658,065	48,977,016	49,930,256	54,443,210	61,779,452
Schedule 21/22 Secondary	115,112,236	104,931,143	109,549,056	105,331,705	113,503,682	110,129,391	125,768,613	125,685,576	115,178,491	113,349,590	111,319,944	116,194,386
Schedule 21 Primary	12,824,352	12,259,202	12,736,147	12,102,716	12,288,086	11,776,621	12,892,901	12,584,113	11,365,458	12,077,046	11,618,845	12,838,879
Schedule 31/32	6,066,579	4,344,676	4,776,252	6,097,816	17,895,192	24,228,255	26,393,811	21,159,226	11,680,999	6,785,896	5,290,684	5,071,141
Total Washington	468,619,617	441,456,962	405,189,252	346,294,878	348,232,234	350,001,000	445,987,886	419,334,738	359,166,773	376,773,262	426,462,355	506,520,485

**2014 Study Average kW (consumption/hours)**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Washington</b>												
Schedule 1	368,475	392,976	302,949	244,403	212,181	219,139	301,666	277,215	238,840	261,600	338,127	417,522
Schedule 11/12	81,278	83,098	71,382	64,990	62,746	64,009	75,932	72,121	68,024	67,111	75,511	83,037
Schedule 21/22 Secondary	154,721	156,148	147,442	146,294	152,559	152,957	169,044	168,932	159,970	152,352	154,397	156,175
Schedule 21 Primary	17,237	18,243	17,142	16,809	16,516	16,356	17,329	16,914	15,785	16,233	16,115	17,257
Schedule 31/32	8,154	6,465	6,428	8,469	24,053	33,650	35,476	28,440	16,224	9,121	7,338	6,816

**Ratio of Billing Peak kW to Average kW**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Washington</b>												
Schedule 1	4.16	4.00	4.90	5.48	5.84	5.71	4.43	4.67	5.41	5.25	4.32	3.81
Schedule 11/12	2.61	2.68	2.95	3.00	3.03	2.93	2.78	2.85	3.03	2.95	2.69	2.64
Schedule 21/22 Secondary	1.65	1.69	1.75	1.74	1.86	1.83	1.86	1.84	2.04	1.81	1.73	1.72
Schedule 21 Primary	1.66	1.61	1.67	1.65	1.77	1.79	1.81	1.77	1.87	1.61	1.61	1.64
Schedule 31/32	4.03	3.72	4.09	5.33	2.74	1.98	1.94	2.04	2.68	3.93	2.96	3.59

**2019 Average kW (consumption/hours)**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Washington</b>												
Schedule 1	360,002	368,932	365,414	262,315	213,484	208,876	224,129	245,394	243,396	224,141	272,967	347,133
Schedule 11/12	80,538	86,071	82,876	69,402	61,134	62,852	65,058	68,904	70,974	62,533	68,805	80,846
Schedule 21/22 Secondary	150,159	156,978	149,265	139,403	132,883	141,328	144,828	146,417	149,695	140,886	137,468	152,677
Schedule 21 Primary	11,913	11,558	12,050	11,530	11,413	12,171	11,732	12,349	13,230	11,281	12,298	12,222
Schedule 31/32	5,871	6,216	5,921	6,411	16,024	25,751	31,355	33,745	33,725	13,876	5,821	5,780

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual Total
<b>AVISTA UTILITIES</b>													
Electric Cost Study													
Twelve Months Ended December 31, 2019													
Estimated Billing Peak Calculations													
<b>Estimate 12 Monthly Billing Peaks</b>													
<b>Washington</b>													
Schedule 1	1,497,546	1,476,914	1,791,377	1,438,739	1,247,736	1,193,307	993,953	1,147,070	1,316,606	1,177,789	1,179,232	1,321,097	15,781,364
Schedule 11/12	210,562	230,769	244,446	208,403	183,372	184,315	180,798	196,076	215,257	184,328	184,969	213,631	2,438,926
Schedule 21/22 Secondary	248,037	265,061	261,711	242,798	246,904	259,212	269,687	269,996	305,450	255,190	238,224	263,162	3,125,432
Schedule 21 Primary	19,737	18,617	20,065	19,029	20,249	21,839	21,190	21,796	24,688	18,122	19,738	20,083	245,173
Schedule 31/32	23,660	23,115	24,229	34,157	43,867	51,078	60,976	68,721	90,243	54,504	17,254	20,742	512,548
Street Lights	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,005
Area Lights	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	20,224
Schedule 25 Transmission	60,820	59,538	62,956	60,099	59,500	60,764	60,843	62,269	61,131	64,023	64,827	64,792	741,560
Schedule 25 Primary	97,652	31,216	31,019	29,218	39,633	33,697	34,891	36,877	35,565	26,879	24,739	24,581	445,967
Schedule 25 Secondary	8,210	14,819	9,604	12,364	12,462	12,412	12,922	14,941	16,080	17,639	12,364	13,628	157,446
<b>Total Washington</b>	<b>2,170,410</b>	<b>2,124,234</b>	<b>2,449,592</b>	<b>2,048,992</b>	<b>1,859,908</b>	<b>1,820,811</b>	<b>1,639,447</b>	<b>1,821,932</b>	<b>2,069,205</b>	<b>1,802,660</b>	<b>1,745,553</b>	<b>1,945,902</b>	<b>23,498,645</b>

WUTC Docket No. UE-20  
 Normalized Usage by Month  
 Twelve Months Ended December 31, 2019  
 WASHINGTON ELECTRIC SYSTEM

Normalized Test Year Usage	January	February	March	April	May	June	July	August	September	October	November	December	Annual Total
Residential Schedule 001002	274,360,635	207,193,378	229,428,046	169,631,983	168,765,600	147,189,238	194,257,187	178,597,372	154,091,918	172,757,207	218,913,346	280,299,614	2,395,485,625
General Svc Schedule 011012	59,352,723	54,231,250	53,715,552	47,955,252	47,548,784	45,995,348	53,148,621	50,915,294	45,893,651	50,369,033	52,595,857	60,176,787	621,898,154
Large Gen Svc Schedule 021022	116,124,001	110,604,753	107,582,426	108,869,510	113,950,739	114,893,359	124,562,709	116,483,271	105,127,678	128,571,425	107,626,919	115,173,338	1,369,570,126
Extra Large Gen Schedule 25	91,254,362	85,256,688	90,115,026	81,790,112	92,286,223	90,662,370	96,315,788	98,229,504	91,866,248	93,890,911	82,979,731	91,254,718	1,085,901,681
Pumping Schedule 31/32	4,340,245	4,244,972	4,022,822	4,817,233	13,137,489	20,891,277	25,293,031	26,711,195	22,077,427	7,942,711	2,368,275	3,976,376	139,623,053
Street and Area Lights	1,588,090	1,465,579	1,457,301	1,504,468	1,481,577	1,502,971	1,517,746	1,485,523	1,534,874	1,490,310	1,428,253	1,505,232	17,961,924
<b>Total Normalized Test Year Usage</b>	<b>547,020,065</b>	<b>462,986,522</b>	<b>486,321,174</b>	<b>414,568,557</b>	<b>437,170,412</b>	<b>420,834,563</b>	<b>495,095,081</b>	<b>472,422,158</b>	<b>420,591,797</b>	<b>455,021,597</b>	<b>465,912,382</b>	<b>552,386,065</b>	<b>5,630,440,363</b>
Percentage of Annual Usage	9.7%	8.2%	8.6%	7.3%	7.8%	7.5%	8.8%	8.4%	7.5%	8.1%	8.3%	9.8%	100.0%
<b>By Service Voltage Level</b>													
Secondary Residential Sch 0102	289,724,831	218,796,207	242,276,017	179,131,374	178,216,474	155,431,836	205,135,590	188,598,824	162,721,065	182,431,610	231,172,493	295,996,392	2,529,632,714
Secondary General Svc Sch 11/12	62,676,476	57,268,201	56,723,623	50,640,746	50,211,516	48,571,088	56,124,944	53,766,551	48,463,695	53,189,699	55,541,225	63,546,687	656,724,450
Secondary Large Gen Svc Sch 21/22	113,267,385	108,597,026	104,152,301	106,199,583	111,365,362	112,073,787	122,320,778	113,304,371	100,955,837	126,908,213	104,290,504	112,020,340	1,335,455,688
Primary Large Gen Svc Sch 21/22	9,244,338	8,100,627	9,338,347	8,658,697	8,856,233	9,139,682	9,103,970	9,582,526	9,935,159	8,754,100	9,248,253	9,484,293	109,446,223
Transmission Extra Large Gen Sch 25	35,866,075	34,809,555	35,041,749	34,111,116	38,559,418	37,443,644	40,240,440	40,231,170	38,515,589	40,545,719	32,995,601	40,612,092	448,972,167
Primary Extra Large Gen Sch 25	51,047,997	46,201,466	50,915,833	43,521,837	49,944,600	49,231,498	51,735,184	53,085,209	49,007,616	47,551,699	43,678,351	44,824,635	580,745,927
Secondary Extra Large Gen Sch 25	7,908,913	7,565,392	7,684,719	7,333,890	7,354,377	7,505,517	8,073,240	8,736,777	7,904,481	9,435,213	9,575,336	9,344,399	98,422,254
Secondary Pumping Schedule 31/32	4,583,298	4,482,691	4,248,100	5,086,998	13,873,189	21,849,989	26,709,441	28,207,021	23,313,763	8,387,503	2,500,899	4,199,054	147,441,944
Secondary Street and Area Lights	1,677,023	1,547,651	1,538,910	1,588,718	1,564,545	1,587,137	1,602,740	1,568,712	1,620,827	1,573,768	1,508,235	1,589,525	18,967,791
<b>Total Generation Level Normalized TV Usage</b>	<b>575,996,335</b>	<b>487,368,815</b>	<b>511,919,600</b>	<b>436,272,958</b>	<b>459,945,714</b>	<b>442,834,178</b>	<b>521,046,326</b>	<b>497,081,161</b>	<b>442,438,034</b>	<b>478,777,524</b>	<b>490,510,897</b>	<b>581,617,616</b>	<b>5,925,809,158</b>



Coincident Peak Time	Washington Schedule 25 Total		Washington Schedule 25 Transmission	Washington Schedule 25 Primary	Washington Schedule 25 Secondary	Idaho Schedule 25 Total		Idaho Schedule 25 Primary	Idaho Schedule 25 Secondary	Idaho Schedule 25P Total	Idaho Schedule 25P Primary	
	Peak Demand	Coincident Peak Demand	Peak Demand	Peak Demand	Peak Demand	Peak Demand	Coincident Peak Demand	Peak Demand	Peak Demand	Peak Demand	Peak Demand	
1.15.8	141,761	52,272	79,489	10,000		45,204	44,575	629		47,620	47,620	
2.7.8	135,857	53,064	71,943	10,850		44,600	44,110	490		47,080	47,080	
3.1.8	136,820	53,892	72,647	10,281		44,327	43,924	403		42,300	42,300	
4.11.8	130,299	53,352	67,863	9,084		42,510	41,862	648		42,350	42,350	
5.30.17	143,183	53,892	77,368	11,923		37,558	37,116	442		46,980	46,980	
6.13.16	146,596	52,848	81,173	12,576		37,013	36,485	528		47,220	47,220	
7.23.17	140,001	55,872	72,601	11,528		39,382	38,816	566		40,550	40,550	
8.7.17	149,158	57,276	78,594	13,288		40,254	39,856	398		46,400	46,400	
9.4.18	133,821	52,308	68,283	13,230		40,019	39,639	379		37,620	37,620	
10.30.8	142,749	54,396	74,386	13,966		45,477	44,935	542		39,730	39,730	
11.1.8	132,592	46,368	72,707	13,517		42,945	42,801	144		38,770	38,770	
12.16.18	127,643	55,584	62,668	9,391		43,248	42,307	941		44,240	44,240	
Class												
Non-Coincident Peak Time	Non-Coincident Peak Demand		Non-Coincident Peak Demand		Non-Coincident Peak Time		Non-Coincident Peak Demand		Non-Coincident Peak Time		Non-Coincident Peak Demand	
1.28.10	144,139	51,552	81,705	10,882		48,158	47,592	566		1.16.2	84,080	
2.11.12	145,354	54,576	79,126	11,651		49,150	48,728	422		2.4.10	69,920	
3.7.14	148,077	57,168	78,931	11,978		47,161	46,546	614		3.11.21	73,990	
4.9.11	144,301	57,852	75,701	10,748		44,799	44,319	480		4.1.15	56,780	
5.10.13	147,230	56,880	79,696	10,654		44,219	43,110	1,109		5.8.2	58,120	
6.13.14	154,633	57,384	84,076	13,173		45,939	45,180	758		6.2.1.15	52,200	
7.9.14	151,637	58,212	81,764	11,661		45,814	45,031	782		7.5.10	76,070	
8.20.14	155,888	56,052	85,673	14,163		47,022	46,388	634		8.16.7	76,030	
9.6.14	148,447	55,044	80,337	13,066		46,559	46,103	456		9.6.22	71,650	
10.29.9	146,698	56,844	75,505	14,348		48,246	47,545	701		10.5.13	78,850	
11.7.13	143,136	54,108	74,154	14,874		48,388	47,937	451		11.14.2	57,440	
12.11.13	146,132	57,564	75,668	12,900		48,854	47,759	1,094		12.13.12	70,190	

Washington Schedule 25 Billing Determinants

KWHS	Acct No.	12-mo Ended												
		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
1	6430355	5,634,220	5,634,220	6,772,223	5,461,138	6,566,826	6,641,355	6,479,962	6,676,870	6,590,296	4,241,370	3,978,169	3,978,169	69,319,790
2	2489222	2,824,872	2,824,872	3,069,759	2,967,686	2,938,064	2,839,666	2,858,247	2,862,000	2,826,235	2,987,326	2,858,726	2,088,534	33,830,336
3	1540777	1,346,983	1,473,202	1,473,202	1,247,844	1,264,634	1,231,642	1,276,636	1,211,727	1,230,002	1,437,600	1,268,366	1,327,428	15,866,281
4	1352948	1,264,439	1,402,042	1,231,146	1,287,875	1,221,146	1,295,526	1,273,765	1,341,955	1,223,765	1,374,169	1,435,253	1,435,253	15,897,750
5	1702092	1,591,292	1,673,400	1,630,085	1,897,795	1,883,614	1,897,795	1,868,528	2,162,669	1,809,992	1,622,811	1,528,811	1,680,708	21,239,798
6	2304565	2,401,188	2,216,379	2,001,342	1,765,532	1,635,488	1,831,124	2,051,921	2,051,921	2,065,095	2,194,744	2,178,733	2,139,620	24,785,732
7	1228851	1,108,142	1,209,638	1,196,989	1,275,578	1,274,087	1,361,623	1,361,623	1,441,545	1,281,734	1,280,936	1,253,442	1,206,101	15,118,676
8	1041296	920,665	1,040,462	1,028,404	1,090,068	1,089,215	1,102,202	1,142,723	1,004,531	1,004,531	1,109,871	957,184	1,008,655	12,908,276
9	36161892	35,055,804	35,276,106	34,282,368	38,684,638	37,544,592	40,314,368	40,333,278	38,614,866	40,639,056	33,404,254	40,786,226	451,099,448	
10	5425757	4,067,650	5,397,126	4,048,065	5,523,718	5,344,492	5,579,020	5,677,426	5,432,990	5,432,990	4,750,036	4,830,865	61,461,271	
11	5699154	4,675,479	5,387,805	5,086,608	5,451,589	5,317,446	5,389,888	4,830,078	5,042,687	5,042,687	3,148,918	4,548,415	56,042,468	
12	3145376	2,906,864	3,123,668	3,080,977	3,501,914	3,576,136	3,982,117	4,114,333	3,484,177	3,484,177	3,097,832	2,982,909	40,089,941	
13	908496	840,762	882,970	907,828	1,046,361	1,030,852	1,122,425	1,142,553	998,960	998,960	891,912	860,725	890,436	
14	1041768	961,987	979,598	998,028	1,073,129	1,063,899	1,020,265	951,238	939,187	939,187	1,032,137	791,913	874,927	11,628,077
15	1277909	1,119,014	1,207,836	1,144,088	1,235,388	1,242,377	1,362,211	1,430,923	1,217,521	1,217,521	1,179,335	1,089,341	14,684,447	
16	2443134	2,144,335	2,337,362	2,038,019	1,872,601	1,966,054	2,046,626	2,046,626	1,706,678	1,706,678	2,161,275	2,097,822	2,095,229	24,781,165
17	2625235	2,513,678	2,712,830	2,454,127	2,385,270	2,260,983	2,338,896	2,448,113	2,425,590	2,425,590	2,529,274	2,521,019	2,595,869	29,873,883
18	4074088	3,735,632	3,894,820	3,475,767	3,975,954	4,146,438	4,743,233	5,200,296	4,225,128	4,225,128	3,955,310	4,073,921	4,188,061	49,689,449
19	3338542	3,082,229	3,179,446	2,963,474	2,905,484	2,736,304	2,831,325	2,882,762	2,935,838	2,935,838	3,192,197	3,254,874	3,400,228	36,702,704
20	3026576	2,990,184	3,046,976	2,713,032	2,616,832	2,535,008	2,541,848	2,592,288	2,438,608	2,438,608	2,575,312	2,605,920	2,605,920	32,275,872
21	2366302	2,198,090	2,276,613	2,306,926	2,288,518	2,609,135	3,090,948	3,090,948	3,605,997	2,602,238	2,602,238	2,213,898	2,088,850	30,689,764
22	756162	715,803	698,617	760,234	810,712	771,814	766,338	799,288	783,356	783,356	2,483,057	2,890,653	2,797,082	15,033,116
23	900862	857,476	846,149	766,487	827,744	800,774	837,921	860,076	779,373	846,573	830,374	815,283	815,283	9,963,057
Schedule 25 Total		91,254,362	85,256,588	90,115,026	81,790,112	92,286,223	90,662,370	96,315,788	98,229,504	91,866,248	93,890,911	82,978,731	91,254,718	1,085,901,581
Revenue Run Total		92,475,541	91,334,912	85,256,588	90,115,026	81,790,112	92,286,223	90,638,942	96,199,702	98,369,017	91,866,248	93,890,911	82,979,731	1,087,202,954
Gross Booked Unbilled		91,484,247	84,934,068	89,487,500	79,454,560	92,015,166	91,195,166	95,775,976	94,766,404	91,927,127	93,727,005	83,601,582	90,893,021	1,079,264,518
Booked Unbilled Reversal		(92,515,285)	(91,484,247)	(84,934,068)	(89,487,500)	(79,454,560)	(92,015,166)	(91,195,166)	(95,775,976)	(94,768,404)	(91,927,127)	(93,727,705)	(83,601,582)	(1,080,886,782)
Calendar Books		91,444,503	84,784,733	89,810,020	80,082,086	94,350,718	91,466,219	95,219,756	95,191,130	95,527,740	93,666,826	83,764,788	90,271,170	1,085,580,690
Gross Unbilled True-up		(229,885)	241,971	546,977	2,255,002	190,508	(613,342)	482,689	3,520,064	(141,428)	82,656	(702,401)	281,147	5,913,957
Unbilled Reversal True-up		39,744	229,885	(241,971)	(546,977)	(2,255,002)	(190,508)	613,342	(482,689)	(3,520,064)	141,428	(82,656)	702,401	(5,593,066)
Adj Revenue Runs, Sch 25		91,254,362	85,256,588	90,115,026	81,790,112	92,286,223	90,662,370	96,315,788	98,229,504	91,866,248	93,890,911	82,978,731	91,254,718	1,085,901,581

(1,301,373)  
320,891

KVA	Month	Peak	12-mo Ended											
			Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19
1	11,235	13,097	12,768	11,813	19,728	11,695	10,956	11,235	11,020	9,748	7,453	7,325	7,325	136,092
2	5,486	5,486	5,276	5,056	4,984	5,005	5,088	5,088	5,126	5,126	5,103	5,137	5,128	61,881
3	3,170	2,957	2,696	2,718	2,605	2,581	2,646	2,646	2,696	2,696	2,912	2,818	2,970	33,813
4	2,776	2,727	2,898	2,486	2,524	2,698	2,645	2,645	2,607	2,607	2,612	2,852	2,987	32,250
5	2,798	2,926	2,825	3,132	3,477	3,747	3,914	3,811	3,653	3,653	2,698	2,698	2,856	38,537
6	4,694	4,608	4,608	4,350	4,169	4,654	4,784	4,784	4,586	4,586	4,221	4,551	4,496	56,023
7	2,837	2,800	2,822	2,974	3,029	3,196	3,339	3,523	3,290	3,290	3,115	3,080	3,008	37,083
8	4,138	4,134	4,111	4,135	4,168	4,213	4,224	4,224	4,214	4,214	4,158	4,171	4,258	50,197
9	56,980	58,491	60,724	60,695	59,634	59,915	60,955	62,500	60,333	61,349	61,453	62,887	62,887	725,916
10	9,494	8,152	8,445	8,251	8,416	8,439	8,465	8,465	8,415	8,375	8,123	8,375	9,494	101,688
11	8,558	8,575	8,704	8,473	8,776	8,776	8,848	8,727	8,727	8,415	8,603	8,632	9,150	103,958
12	4,980	5,000	5,544	5,907	6,389	6,829	7,122	7,274	6,707	6,707	5,606	4,896	4,949	71,204
13	1,801	1,808	1,766	2,097	2,343	2,440	2,558	2,440	2,603	2,421	1,999	1,730	2,603	25,338
14	5,920	5,993	5,928	5,817	6,388	6,221	6,305	6,325	6,325	6,242	6,406	6,102	6,406	73,823
15	2,938	2,938	2,938	2,894	3,410	3,302	3,509	3,688	3,688	3,131	2,915	2,900	2,900	38,233
16	5,028	4,788	4,943	4,612	4,607	4,394	4,424	4,238	4,362	4,424	4,603	4,524	4,524	55,013
17	4,576	4,594	4,793	4,270	4,179	4,026	4,061	4,215	4,600	4,512	4,444	4,444	4,483	52,753
18	7,562	7,320	6,878	7,474	8,303	9,730	10,781	11,331	10,798	7,294	7,735	7,646	7,646	102,851
19	5,925	5,428	5,447	5,451	4,763	4,751	4,658	5,287	5,266	5,266	5,797	5,922	5,922	64,776
20	5,543	9,428	5,700	5,096	4,945	4,816	4,644	4,859	4,945	4,945	5,057	4,989	4,920	64,942
21	4,284	4,280	4,226	4,553	5,085	6,309	6,246	5,920	7,192	6,553	4,204	4,204	4,204	68,139
22	2,223	2,149	1,910	2,119	2,298	2,196	2,247	2,247	2,377	2,377	6,503	6,503	6,408	40,009
23	3,734	3,841	3,713	3,713	3,660	3,602	3,660	3,660	3,629	3,525	3,738	3,738	3,735	44,252
Schedule 25 Total		166,682	171,959	169,527	167,969	178,364	173,729	175,753	181,762	179,836	175,761	168,943	170,484	2,080,770

KVA in excess of 3,000		Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	12-mo Ended Total
1	8,235	10,097	9,788	8,813	16,728	8,695	7,956	7,956	8,235	8,020	6,748	4,453	4,325	102,092
2	2,486	2,434	2,276	2,056	1,984	2,005	2,088	2,088	2,058	2,126	2,103	2,137	2,128	25,881
3	170	-	-	-	-	-	-	-	-	-	-	-	-	180
4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	-	-	-	132	477	747	914	914	811	653	-	-	-	3,736
6	1,694	1,608	1,350	1,169	1,654	1,533	1,784	1,784	2,479	2,486	1,221	1,551	1,496	20,023
7	-	-	-	-	29	196	339	339	280	115	80	80	8	1,570
8	1,138	1,134	1,111	1,135	1,168	1,213	1,224	1,224	1,273	1,214	1,158	1,171	1,258	14,197
9	53,980	55,491	57,724	57,695	56,634	56,915	57,955	57,955	59,500	57,333	58,349	58,463	59,887	689,916
10	6,494	5,152	5,445	5,251	5,416	5,439	5,465	5,465	5,618	5,445	5,445	5,123	5,375	65,688
11	5,558	5,575	5,704	5,473	5,776	6,150	5,848	5,727	5,727	5,415	5,487	5,603	5,632	67,958
12	1,980	2,000	2,544	2,907	3,389	3,829	4,122	4,122	4,274	3,707	2,606	1,896	1,949	35,204
13	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	2,920	2,993	2,928	2,817	3,388	3,221	3,305	3,305	3,174	3,325	3,242	3,406	3,102	37,823
15	-	-	-	-	410	302	509	509	667	688	131	-	-	2,717
16	2,028	1,788	1,943	1,612	1,607	1,394	1,424	1,238	1,238	1,490	1,490	1,603	1,524	19,013
17	1,576	1,594	1,793	1,270	1,179	1,026	1,061	1,061	1,215	1,600	1,512	1,444	1,483	16,753
18	4,562	4,320	3,878	4,474	5,303	6,730	7,781	7,781	8,331	7,798	4,294	4,735	4,646	66,851
19	2,925	2,829	2,447	2,451	1,763	1,751	1,658	2,287	2,287	2,266	2,678	2,797	2,922	28,776
20	2,543	6,428	2,700	2,096	1,945	1,816	1,644	1,644	1,859	1,945	2,057	1,989	1,920	28,942
21	1,284	1,290	1,226	1,553	2,085	3,309	2,920	2,920	4,192	6,555	5,276	1,246	1,204	32,139
22	-	-	-	-	-	-	-	-	-	-	3,980	3,503	3,408	10,891
23	734	841	713	776	660	602	660	660	629	525	639	738	735	8,252
Schedule 25 Total		100,308	105,574	103,579	101,681	111,594	106,873	108,657	114,087	112,775	108,541	101,930	103,001	1,278,599
<b>9 KWHs</b>														
60 KV	4,804,344	4,739,292	4,456,332	4,364,316	4,962,600	4,298,868	4,247,388	4,172,868	4,172,868	4,273,704	4,882,824	5,588,964	4,940,424	55,731,924
4.16 KV	1,340,460	1,260,120	1,254,990	1,164,780	1,248,310	1,191,540	1,245,980	1,275,890	1,275,890	1,274,280	1,274,280	1,369,600	1,357,010	15,204,140
115 KV	30,017,088	29,056,392	29,564,784	28,753,272	32,473,728	32,054,184	34,821,000	34,821,000	34,860,520	33,120,072	34,481,952	26,445,600	34,488,792	380,163,384
* Total	36,161,892	35,055,804	35,276,106	34,282,368	38,684,638	37,544,592	40,314,368	40,335,278	40,335,278	38,614,866	40,639,056	33,404,254	40,786,226	451,099,448
<b>9 KVA</b>														
60 KV	12,148	10,722	10,827	8,691	8,812	9,212	8,571	8,571	8,267	9,002	9,878	13,562	10,503	120,196
4.16 KV	48,672	48,816	52,129	51,408	50,688	51,552	52,272	52,272	54,002	52,128	54,144	51,264	54,288	621,364
* Total	60,820	59,538	62,956	60,099	59,500	60,764	60,843	60,843	62,269	61,131	64,023	64,827	64,792	741,560
Class Peak		1,880	1,890	1,870	1,860	1,810	1,810	1,680	1,700	1,740	1,710	1,570	1,940	1,788
Coincident Peak		1,820	1,960	1,950	1,800	1,730	1,760	1,670	1,740	1,760	1,760	1,700	1,850	1,790

Idaho Schedule 25 Billing Determinants

KWH	SA Account	new SA	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
1			3,788,530	3,409,322	3,780,129	3,740,885	3,673,838	3,699,049	3,625,106	3,765,962	3,480,503	4,134,308	3,842,887	3,771,200	44,711,728
2			3,269,542	3,282,149	3,458,052	3,322,584	3,064,327	3,070,562	3,255,480	3,178,152	3,040,618	3,539,506	3,178,317	3,168,857	38,845,145
3			2,001,191	1,873,586	1,953,008	1,881,037	1,818,004	1,816,298	2,075,707	2,294,964	1,784,429	1,438,391	1,296,170	1,365,521	21,598,307
4			2,862,476	2,601,304	2,830,730	2,692,799	2,865,302	2,781,162	2,828,087	2,865,431	2,677,447	2,746,500	2,683,447	2,798,144	33,232,814
5			2,099,647	1,947,372	2,073,882	1,916,830	1,854,496	1,854,945	1,898,344	1,898,731	2,142,336	2,142,336	2,441,617	2,505,574	24,985,091
6			2,145,913	2,131,713	2,326,692	2,213,387	2,144,379	2,069,674	2,059,177	2,142,382	1,950,633	2,391,202	2,185,083	2,132,405	25,892,641
7			4,353,486	4,237,782	4,427,607	4,572,683	4,425,365	4,393,052	4,543,425	4,460,042	4,448,237	4,786,176	4,249,379	4,668,002	53,585,235
8			3,466,254	3,190,683	3,391,938	3,085,864	2,973,931	2,877,956	2,982,732	3,057,318	2,698,362	3,322,246	2,934,332	2,962,271	36,943,926
9			1,534,342	1,374,916	1,275,809	1,267,554	1,390,416	1,418,410	1,520,680	1,537,799	1,321,536	1,216,967	1,190,862	1,228,464	15,815,036
10			1,265,158	1,181,382	1,207,080	1,287,554	819,466	792,446	734,546	763,146	742,288	886,274	865,974	896,606	10,057,974
11			952,606	884,044	908,998	811,580	819,466	792,446	734,546	763,146	742,288	886,274	865,974	896,606	10,057,974
			27,739,144	26,114,252	27,633,924	25,802,164	25,029,524	24,676,993	25,470,885	25,961,908	24,286,368	26,943,683	24,885,079	25,497,042	310,041,196
Revenue Run Total			26,981,876	27,653,410	26,114,252	27,633,924	25,802,164	25,029,524	24,676,993	25,961,908	24,286,368	26,943,683	24,885,079	25,497,042	311,450,296
Booked Unbilled Reversal			(27,065,983)	(27,615,288)	(26,011,240)	(27,940,831)	(26,654,407)	(25,304,460)	(25,093,621)	(25,353,024)	(25,110,804)	(24,989,007)	(27,911,836)	(27,303,573)	-316,364,073
Gross Booked Unbilled			27,541,181	26,049,382	28,043,843	26,347,590	24,452,217	24,818,665	24,936,395	25,228,666	25,890,111	27,199,217	26,335,630	24,556,597	311,358,404
Calendar per Books Total			123,856	188,746	-221,173	-766,509	-189,202	-330,894	203,596	936,838	-626,885	-882,209	-2,332,760	-1,391,315	-5,287,911
Gross Unbilled True-up			74,107	-123,856	-188,746	221,173	766,509	189,202	330,894	-203,596	-936,838	626,885	882,209	2,332,760	3,970,703
Unbilled Reversal True-up															
Adj Revenue Runs, Sch 25			27,739,144	26,114,252	27,633,924	25,802,164	25,029,524	24,676,993	25,470,885	25,961,908	24,286,368	26,943,683	24,885,079	25,497,042	310,041,196
<b>Schedule 25P KWH</b>															
1			35,210,010	30,823,170	35,740,380	31,016,760	32,290,770	29,648,650	32,657,540	39,269,540	31,549,600	29,938,810	29,702,540	31,900,980	389,748,750
25P Tie Load			35,210,010	30,823,170	35,740,380	31,016,760	32,290,770	29,648,650	32,657,540	39,269,540	31,549,600	29,938,810	29,702,540	31,900,980	389,748,750
Revenue Run Total			34,319,970	35,210,010	30,823,170	35,740,380	31,016,760	32,290,770	29,648,650	32,657,540	39,269,540	29,938,810	29,702,540	31,900,980	392,167,740
Booked Unbilled Reversal			(30,311,220)	(35,210,010)	(30,823,170)	(35,873,045)	(31,016,760)	(32,285,803)	(29,531,144)	(31,560,910)	(39,269,540)	(31,702,862)	(30,095,916)	(29,628,027)	-387,145,446
Gross Booked Unbilled			35,210,010	30,662,209	35,873,045	31,016,760	32,285,803	29,531,144	31,560,910	39,269,540	31,702,862	30,095,916	29,628,027	31,873,756	388,707,982
Calendar per Books Total			38,218,760	30,662,209	36,034,008	30,884,095	32,285,803	29,536,111	31,678,416	40,366,170	31,702,862	29,942,854	29,488,921	31,950,269	393,730,276
Gross Unbilled True-up			-	160,961	(132,665)	-	4,967	117,506	1,096,630	-	(153,262)	(157,106)	76,513	27,224	-1,040,768
Unbilled Reversal True-up			(4,008,750)	-	(160,961)	132,665	(4,967)	(117,506)	(1,096,630)	-	153,262	157,106	(76,513)	(27,224)	-5,022,294
Adj Revenue Runs, Sch 25P			35,210,010	30,823,170	35,740,380	31,016,760	32,290,770	29,648,650	32,657,540	39,269,540	31,549,600	29,938,810	29,702,540	31,900,980	389,748,750
Revenue Run Total			0	0	0	35,226,000	38,765,000	34,845,000	37,966,000	32,628,000	25,108,000	40,272,000	38,741,000	38,137,000	356,248,000
Gross Booked Unbilled			0	0	0	35,226,000	38,765,000	34,845,000	37,966,000	32,628,000	25,108,000	40,272,000	38,741,000	38,137,000	318,111,000
Booked Unbilled Reversal			0	0	0	-35,226,000	-38,765,000	-34,845,000	-37,966,000	-32,628,000	-25,108,000	-40,272,000	-38,741,000	-38,137,000	-356,248,000
Calendar per Books Total			-	-	-	35,226,000	38,765,000	34,845,000	37,966,000	32,628,000	25,108,000	40,272,000	38,741,000	38,137,000	356,248,000

KVA in excess of 3,000	12-mo Ended												
	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
1	6,630	6,349	6,341	6,585	6,252	6,768	6,650	6,794	6,504	6,875	6,931	6,274	78,954
2	6,117	6,222	6,220	6,020	5,931	6,272	6,206	6,046	6,115	6,697	6,539	6,631	75,017
3	567	545	526	710	1,131	982	1,442	1,861	1,905	70	0	0	9,739
4	1,725	1,750	1,706	1,712	1,790	1,777	1,819	1,835	1,606	1,555	1,639	1,599	20,512
5	595	712	641	492	354	311	409	598	1,137	1,445	1,461	1,552	9,707
6	1,688	1,889	1,779	1,468	1,343	1,376	1,350	1,477	1,490	1,705	1,677	1,872	19,093
7	5,183	5,518	5,465	5,566	5,529	5,316	5,791	5,399	6,066	5,914	5,912	5,795	67,456
8	4,700	4,671	4,437	3,969	3,792	3,771	3,896	3,688	4,074	4,668	4,632	4,089	50,388
9	166	171	124	0	0	0	0	0	0	0	0	0	461
10	0	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0	0	0	0
	27,352	27,827	27,239	26,524	26,123	26,573	27,563	27,698	28,897	28,930	28,789	27,812	331,326
	31,703	31,769	31,818	30,142	28,951	29,044	28,963	29,023	28,904	28,690	28,127	28,171	

Cust 7 KW/H	12-mo Ended												
	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
PVD	3,916,534	3,839,371	3,994,435	4,133,399	3,860,063	3,977,176	4,113,239	4,002,611	4,031,261	4,339,339	3,799,314	3,904,454	47,911,198
PVD	61,755	56,449	61,767	58,351	66,937	59,802	71,833	64,767	64,767	72,019	93,372	93,933	832,528
No PVD	375,197	341,962	371,405	380,933	498,365	356,074	358,354	385,886	352,210	374,818	356,693	669,614	4,821,509
*	4,353,486	4,237,782	4,427,607	4,572,683	4,425,365	4,393,052	4,543,425	4,460,042	4,448,237	4,786,176	4,249,379	4,668,002	53,565,235

Customer 7 KVA	12-mo Ended												
	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
PVD	7,425	7,508	7,697	7,783	7,404	7,441	7,860	7,156	7,673	7,918	8,139	7,303	91,307
PVD	217	219	242	221	282	283	287	293	287	284	318	283	3,217
No PVD	7,642	7,727	7,939	8,004	7,686	7,725	8,147	7,449	7,960	8,202	8,457	7,587	94,524
*	8,183	8,518	8,465	8,566	8,529	8,316	8,791	8,399	9,066	8,914	8,912	8,795	103,456
Totalized KVA	-0.2	(\$11,703)	(\$11,761)	(\$11,221)	(\$10,846)	(\$11,005)	(\$11,176)	(\$11,154)	(\$11,339)	(\$11,382)	(\$11,292)	(\$10,955)	(\$135,540)
Schedule 25 PVD													

Schedule 25P KVA	12-mo Ended												
	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
Total KVA	95,870	73,780	78,150	62,970	61,540	53,900	83,520	80,500	86,480	91,940	60,180	73,590	902,420
Block 2 KVA	52,000	52,000	52,000	52,000	52,000	50,900	52,000	52,000	52,000	52,000	52,000	52,000	622,900
Block 3 KVA	40,870	18,780	23,150	7,970	6,540	0	28,520	25,500	31,480	36,940	5,180	18,590	243,520
Bills	1	1	1	1	1	1	1	1	1	1	1	1	12
Block 1 kWhs	35,210,010	30,823,170	35,740,380	31,016,760	32,290,770	29,648,650	32,657,540	39,269,540	31,549,600	29,938,810	29,702,540	31,900,980	389,748,750
Block 2 kWhs	0	0	0	0	0	0	0	0	0	0	0	0	0

Summarize Schedule 25 Billing Determinants													
Bills	11	11	11	11	11	10	10	10	10	10	10	10	124
Total Block 1 kWhs	5,500,000	5,500,000	5,500,000	5,500,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	62,000,000
Total Block 2 kWhs	22,239,144	20,614,252	22,133,924	20,302,164	20,029,524	19,676,993	20,470,885	20,961,908	19,286,388	21,943,893	19,885,079	20,497,042	248,041,196
Total kWhs	27,739,155	26,114,263	27,633,935	25,802,175	25,029,534	24,677,003	25,470,895	25,961,918	24,286,398	26,943,903	24,885,089	25,497,052	310,041,320
Primary Voltage KVA	58,514	58,805	58,531	56,103	54,230	55,025	55,882	55,770	56,695	56,908	56,461	54,775	677,700
Excess KVA	27,352	27,827	27,239	26,524	26,123	26,573	27,563	27,698	28,897	28,930	28,789	27,812	331,326

Pacific Standard Time

Day	Jan-19		Feb-19		Mar-19		Apr-19		May-19		Jun-19		Jul-19		Aug-19		Sep-19		Oct-19		Nov-19		Dec-19	
	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set	Rise	Set
1	736	1609	715	1651	629	1734	628	1919	533	2000	456	2038	456	2049	527	2023	608	1929	648	1829	732	1732	715	1600
2	736	1610	714	1652	628	1735	626	1920	531	2002	456	2039	457	2049	528	2021	609	1927	649	1827	734	1731	717	1600
3	736	1611	712	1654	626	1737	624	1921	529	2003	455	2040	457	2049	529	2020	610	1925	651	1825	735	1629	718	1600
4	736	1612	711	1655	624	1738	622	1923	528	2005	455	2041	458	2048	531	2019	612	1923	652	1823	737	1628	719	1559
5	736	1613	710	1656	622	1740	620	1924	526	2006	454	2041	459	2048	532	2018	613	1921	653	1821	738	1626	720	1559
6	736	1614	708	1658	620	1741	618	1926	525	2007	454	2042	500	2048	533	2016	614	1919	655	1819	740	1625	721	1559
7	736	1615	707	1700	618	1743	616	1927	523	2009	453	2043	500	2047	535	2014	616	1917	656	1817	741	1623	722	1559
8	735	1616	705	1702	616	1744	614	1928	522	2010	453	2044	501	2047	536	2012	617	1915	657	1815	742	1622	723	1558
9	735	1618	704	1703	614	1746	612	1930	520	2011	453	2044	502	2046	537	2011	618	1913	659	1813	744	1621	724	1558
10	734	1619	702	1705	712	1847	610	1931	519	2013	452	2045	503	2045	539	2019	620	1911	700	1811	746	1619	725	1558
11	734	1620	701	1706	710	1849	608	1933	518	2014	452	2046	504	2045	540	2008	621	1909	702	1809	747	1618	726	1558
12	734	1621	659	1708	708	1850	606	1934	516	2015	452	2046	505	2044	541	2006	622	1907	703	1807	749	1617	727	1558
13	733	1623	658	1709	706	1852	605	1935	515	2016	452	2047	506	2043	542	2004	624	1905	705	1805	750	1616	728	1558
14	732	1624	656	1711	704	1853	603	1937	514	2018	452	2047	507	2043	544	2003	625	1903	706	1803	752	1614	729	1558
15	732	1625	654	1713	702	1854	601	1938	512	2019	452	2048	507	2042	545	2001	626	1901	707	1801	753	1613	730	1559
16	731	1627	653	1714	700	1856	559	1940	511	2020	452	2048	508	2041	546	1959	628	1859	709	1749	755	1612	730	1559
17	730	1628	651	1716	658	1857	557	1941	510	2022	452	2048	510	2040	548	1957	629	1857	710	1758	756	1611	731	1559
18	730	1630	649	1717	656	1859	555	1942	509	2023	452	2049	511	2039	549	1956	630	1855	712	1756	758	1610	732	1559
19	729	1631	648	1719	654	1900	553	1944	508	2024	452	2049	512	2038	550	1954	632	1853	713	1754	759	1609	732	1600
20	728	1632	646	1720	652	1902	552	1945	507	2025	452	2049	513	2037	552	1952	633	1851	715	1752	761	1608	733	1600
21	727	1634	644	1722	650	1903	550	1947	506	2026	452	2049	514	2036	553	1950	634	1849	716	1750	762	1607	733	1601
22	726	1635	642	1723	648	1904	548	1948	505	2027	452	2050	515	2035	554	1948	636	1847	717	1749	763	1606	734	1601
23	725	1637	641	1725	646	1906	546	1949	504	2029	453	2050	516	2034	556	1947	637	1845	719	1747	765	1605	734	1602
24	724	1638	639	1726	644	1907	544	1951	503	2030	453	2050	517	2033	557	1945	638	1843	720	1745	766	1605	735	1602
25	723	1640	637	1728	642	1909	542	1952	502	2031	453	2050	518	2032	558	1943	640	1841	722	1743	768	1604	735	1603
26	722	1641	635	1729	640	1910	541	1954	501	2032	454	2050	520	2031	560	1941	641	1839	723	1742	769	1603	735	1604
27	721	1643	633	1731	638	1911	539	1955	500	2033	454	2050	521	2029	601	1939	642	1837	725	1740	770	1603	736	1604
28	720	1644	631	1732	636	1913	538	1956	459	2034	455	2050	522	2028	602	1937	644	1835	726	1738	771	1602	736	1605
29	719	1646	634	1914	634	1914	536	1958	458	2035	455	2050	523	2027	604	1935	645	1833	728	1737	772	1601	736	1606
30	718	1648	632	1916	632	1916	534	1959	458	2036	456	2050	524	2026	605	1933	646	1831	729	1735	773	1601	736	1607
31	716	1649	630	1917	630	1917	537	2037	457	2037	456	2050	526	2024	606	1931	646	1831	731	1734	774	1601	736	1608

Includes daylight time **do not** Add one hour for daylight time, if and when in use.

2019 Daylight Savings = 3/10 - 11/2

1	1	2	3	4	5	6	7	8	9	10	11	12
1	1	2	3	4	5	6	7	8	9	10	11	12
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1/15	2/7	3/1	4/11	5/30	6/13	7/23	8/7	9/4	10/30	11/1	12/16	
8:00	8:00	8:00	17:00	16:00	17:00	17:00	17:00	18:00	8:00	8:00	18:00	

Rise	732	707	629	608	458	452	516	535	612	729	732	730
Rise	7:32	7:07	6:29	6:08	4:58	4:52	5:16	5:35	6:12	7:29	7:32	7:30
Set	16:25	17:00	17:34	19:33	20:36	20:47	20:34	20:14	19:23	17:35	17:32	15:59
Set	8:00	8:00	17:00	16:00	17:00	17:00	17:00	17:00	18:00	8:00	8:00	18:00

Hours of darkness at Peak Hour?

check AM	0.53	0.12										
check PM												
Total	0.53	0.12							0.48	0.53	1.00	1.00

Annual.Hrs	278.1	288.0	369.8	409.3	468.7	476.6	480.5	440.4	376.5	336.3	280.2	264.6	4,469
Light	466.0	384.0	374.2	310.7	275.3	243.4	263.5	303.7	343.5	407.7	439.8	479.5	4,291
Dark	744	672	744	720	744	720	744	744	720	744	720	744	8,760
Total													

Electric Revenue Usage Report by Location Twelve Months Ended for Report Date : '12/31/2019'  
 2019 Sch. Class Rev 12 Month Ended Report

State Cde: WA  
 Service: Electric

Usage Qty	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	Total
0001	267,841,299	247,922,335	271,502,364	188,866,567	158,832,437	150,390,788	166,751,651	182,573,435	175,245,165	166,760,828	196,809,184	258,267,007	2,431,763,061
0002	580,054	541,307	592,340	390,822	304,577	250,103	259,801	268,163	258,865	229,542	332,385	494,005	4,501,964
0011	53,083,032	51,246,782	54,357,500	44,837,527	41,462,024	41,657,082	44,672,129	47,293,311	47,080,387	42,290,683	44,623,313	53,474,198	566,078,169
0012	6,837,295	6,592,706	7,219,461	5,132,242	4,021,854	3,596,510	3,730,906	3,971,285	4,020,595	4,234,167	4,985,397	6,674,916	61,017,333
0021	117,023,159	109,993,861	116,204,908	106,013,436	105,108,727	108,348,275	114,187,517	115,593,591	114,991,795	110,670,009	105,357,158	119,394,840	1,342,887,276
0022	3,558,257	3,261,934	3,652,456	2,658,607	2,247,395	2,170,829	2,293,235	2,528,388	2,314,247	2,542,422	2,624,069	3,289,862	33,141,701
0025	92,475,541	91,334,912	85,256,588	90,115,026	81,790,112	92,286,223	90,638,942	96,199,702	98,369,017	91,866,248	93,890,911	82,979,731	1,087,202,954
0028	0	0	0	0	0	0	0	0	0	0	0	0	0
0030	6,894	6,617	8,014	155,068	3,631,764	5,611,284	6,277,475	5,034,975	6,450,053	2,328,934	146,425	-6,150	29,651,355
0031	4,048,512	3,870,737	4,055,003	4,139,743	7,604,758	11,954,210	15,358,992	18,433,987	16,525,529	7,528,436	3,776,306	4,000,037	101,296,250
0032	312,407	299,555	336,330	320,872	685,504	975,118	1,691,500	1,637,430	1,306,740	466,506	273,963	306,448	8,612,374
0041	1,331	5,800	3,443	3,688	1,172	5,540	1,224	1,172	1,198	1,194	1,134	1,320	28,214
0042	794,948	731,550	730,226	768,962	761,924	751,079	773,990	750,514	767,841	768,639	719,671	792,314	9,111,660
0044	16,437	16,275	16,254	16,475	16,212	17,032	16,479	16,394	17,426	16,145	15,360	-57,376	123,112
0045	36,191	35,813	33,924	33,857	34,885	37,148	33,986	34,799	38,299	33,876	33,764	38,382	424,923
0046	94,724	87,021	82,040	94,278	69,727	87,191	88,913	84,811	90,197	87,191	83,215	92,626	1,041,933
0047	423,840	387,189	388,240	379,370	393,290	395,650	391,993	391,200	405,302	382,398	375,706	418,659	4,732,836
0048	220,619	201,932	203,175	207,838	204,367	209,331	211,160	206,633	214,611	200,869	199,403	219,308	2,499,245
0058	0	0	0	0	0	0	0	0	0	0	0	0	0
0062	0	0	0	0	0	0	0	0	0	0	0	0	0
0063	0	0	0	0	0	0	0	0	0	0	0	0	0
0090	0	0	0	0	0	0	0	0	0	0	0	0	0
0095	0	0	0	0	0	0	0	0	0	0	0	0	0
0099	0	0	0	0	0	0	0	0	0	0	0	0	0

P 021	547,354,540	516,536,325	544,642,265	444,134,378	407,170,729	418,743,394	447,379,893	475,019,789	468,097,469	430,408,085	454,247,365	530,380,127	5,684,114,360
Primary Sch 021	8,863,219	7,766,660	8,953,353	8,301,723	8,491,115	8,762,878	8,728,639	9,187,465	9,525,559	8,393,192	8,866,973	9,093,282	104,934,058

Primary Voltage Proportion of Total Schedule 21/22  
7.63%

	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	Total
0001	131,885,941	127,275,890	129,822,481	95,819,172	77,579,004	75,122,988	79,439,351	88,420,338	81,379,912	79,340,284	101,496,942	129,051,444	1,196,633,746
0011	34,555,949	33,599,322	33,993,713	28,523,749	25,735,693	26,351,264	27,830,359	30,322,307	29,439,100	26,138,911	29,267,295	35,086,711	360,844,373
0012	3,182,205	3,163,348	3,245,374	2,334,203	1,798,831	1,632,205	1,717,842	1,848,844	1,864,065	1,932,586	2,472,070	3,142,789	28,334,362
0021	54,474,659	53,824,129	54,124,831	50,810,901	48,188,263	49,432,502	50,436,680	53,052,829	53,632,915	48,086,332	49,825,591	56,465,385	622,355,017
0022	752,160	723,160	800,960	585,000	488,120	473,520	504,800	563,040	571,880	479,000	559,600	679,240	7,180,480
0025	26,991,876	27,653,410	26,114,252	27,633,924	25,802,164	25,029,524	24,676,993	25,470,885	25,961,908	24,286,388	26,943,893	24,885,079	311,450,295
025P	34,319,970	35,210,010	30,823,170	35,740,380	31,016,760	32,290,770	29,648,650	32,657,540	39,269,540	31,549,600	29,938,810	29,702,540	392,167,740
025PG	0	0	0	35,226,000	34,560,000	38,765,000	34,845,000	37,966,000	32,628,000	25,108,000	40,272,000	38,741,000	318,111,000
0028	0	0	0	0	0	0	0	0	0	0	0	0	0
0030	0	0	0	0	0	0	0	0	0	0	0	0	0
0031	3,331,419	3,424,830	3,253,017	3,386,019	4,057,773	5,815,727	7,166,873	7,971,056	7,044,914	3,892,341	2,944,531	3,607,353	55,895,853
0032	221,790	221,703	228,628	185,227	306,725	524,256	899,304	945,027	354,039	186,065	171,065	212,083	4,455,913
0041	2,013	1,752	1,712	1,806	1,813	1,717	1,867	1,701	1,936	1,701	1,704	1,936	21,659
0042	499,632	453,251	454,870	478,406	473,127	462,326	483,981	464,049	466,612	466,216	426,467	528,609	5,657,546
0043	0	0	0	0	0	0	0	0	0	0	0	0	0
0044	23,239	20,862	20,281	22,624	21,185	21,435	22,177	21,308	21,912	21,987	20,663	23,684	261,356
0045	31,176	28,056	28,024	29,124	30,794	28,109	29,458	30,305	29,568	28,163	29,595	31,068	353,441
0046	85,145	75,547	75,588	76,859	82,571	77,555	81,479	78,087	80,117	78,954	77,364	80,042	949,308
0047	45,146	41,085	40,701	42,403	958	40,783	40,980	40,467	41,484	37,971	37,637	40,610	450,224
0048	92,555	85,478	84,442	87,295	85,221	86,865	85,744	84,571	87,141	81,189	81,035	87,089	1,028,624
0049	205,114	183,916	188,514	195,754	192,139	193,531	197,895	192,050	200,241	187,530	186,400	207,233	2,330,316
0058	0	0	0	0	0	0	0	0	0	0	0	0	0
058A	0	0	0	0	0	0	0	0	0	0	0	0	0
0063	0	0	0	0	0	0	0	0	0	0	0	0	0
0090	0	0	0	0	0	0	0	0	0	0	0	0	0
0095	0	0	0	0	0	0	0	0	0	0	0	0	0
0099	0	0	0	0	0	0	0	0	0	0	0	0	0
P 021	4,715,108	4,672,729	4,724,630	4,342,575	4,011,486	3,918,481	3,707,672	3,988,303	4,010,254	3,655,132	3,950,445	4,485,171	50,181,986
Primary Sch 021	290,699,988	285,985,748	283,300,558	281,178,845	250,421,143	256,350,077	258,109,433	280,130,404	273,075,284	241,903,217	284,752,662	322,573,894	3,308,481,252
													0
													50,181,986
													7.97%





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Summary tab information copied to Demand Study Summary tab in Cost of Service Model

**WA**  
**Monthly System Coincident Peaks Net of Renewable Generation**

	Sch 1-2	Sch 11-12	Sch 21-22 S	Sch 21-22 P	Sch 25	Sch 30-32	Sch 41-48
January	431,691	116,950	213,311	16,000	146,629	6,618	0
February	537,924	89,377	177,810	11,525	135,855	5,639	4,420
March	558,861	92,662	180,634	13,351	142,136	5,805	0
April	337,031	75,336	172,900	13,636	129,718	7,378	0
May	339,062	92,381	223,653	14,846	137,389	19,868	0
June	396,264	91,687	225,176	14,956	144,498	30,368	0
July	496,644	117,002	223,646	13,594	145,445	30,668	0
August	541,068	95,089	216,045	12,531	150,132	33,385	0
September	303,981	115,597	233,749	18,721	150,264	31,937	0
October	481,246	100,543	201,912	14,515	148,361	18,385	2,136
November	378,769	109,741	212,730	17,869	139,269	6,272	0
December	456,228	99,663	170,382	12,280	129,906	5,621	4,420
<b>Twelve Month Average</b>	<b>438,231</b>	<b>99,669</b>	<b>204,329</b>	<b>14,485</b>	<b>141,634</b>	<b>16,829</b>	<b>915</b>

**WA**  
**Monthly Distribution System Non-Coincident Peaks**

	Sch 1-2	Sch 11-12	Sch 21-22 S	Sch 21-22 P	Sch 25	Sch 30-32	Sch 41-48
January	523,956	118,936	217,341	19,152	149,808	10,901	4,420
February	619,214	141,831	230,169	17,762	151,046	11,121	4,420
March	715,480	131,718	212,763	18,733	153,857	9,507	4,420
April	400,869	109,345	222,636	18,991	149,894	16,389	4,420
May	338,863	108,733	220,420	19,367	152,960	36,404	4,420
June	366,861	113,325	228,903	19,931	160,708	44,381	4,420
July	428,576	116,704	227,289	19,542	157,552	48,636	4,420
August	464,630	119,895	221,931	20,542	162,047	50,141	4,420
September	509,754	121,622	256,937	23,152	154,284	74,274	4,420
October	363,858	95,076	204,345	17,123	152,453	25,992	4,420
November	442,868	104,787	201,788	19,039	148,781	10,029	4,420
December	586,304	121,393	231,566	18,773	151,835	10,309	4,420
<b>Twelve Month Average</b>	<b>480,103</b>	<b>116,947</b>	<b>223,007</b>	<b>19,342</b>	<b>153,769</b>	<b>29,007</b>	<b>4,420</b>

AVISTA UTILITIES  
 Electric Cost Study  
 Twelve Months Ended December 31, 2019  
 Coincident Peak Calculations

**Estimate 12 Monthly Coincident Peaks**

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>Washington</b>												
Schedule 1	399,120	522,555	588,918	318,376	258,172	329,236	470,968	518,144	270,529	421,750	319,974	458,320
Schedule 11/12	108,126	86,824	97,646	71,167	70,342	76,178	110,953	91,061	102,876	88,113	92,706	100,120
Schedule 21/22 Secondary	197,216	172,730	190,350	163,330	170,297	187,087	212,084	206,891	208,026	176,950	179,708	171,163
Schedule 21 Primary	14,977	11,335	14,244	13,042	11,445	12,581	13,052	12,149	16,869	12,879	15,283	12,490
Schedule 31/32	6,119	5,478	6,118	6,970	15,129	25,232	29,083	31,971	28,423	16,112	5,299	5,646
Street Lights	0	2,500	0	0	0	0	0	0	0	1,209	0	2,500
Area Lights	0	1,685	0	0	0	0	0	0	0	815	0	1,685
Schedule 25 Transmission	50,760	53,496	53,892	52,560	52,020	55,008	55,872	54,972	51,696	54,396	57,564	55,440
Schedule 25 Primary	79,474	65,362	72,647	62,471	69,101	71,497	72,601	78,260	79,188	74,386	63,868	58,778
Schedule 25 Secondary	10,848	11,914	10,281	9,871	11,114	12,565	11,528	11,255	13,660	13,966	12,655	10,888
<b>Idaho</b>												
Schedule 1	192,528	280,360	258,638	159,195	122,899	163,693	226,599	260,035	135,801	203,356	168,750	236,180
Schedule 11/12	61,271	53,304	58,133	43,041	42,424	48,444	72,347	63,502	64,733	48,138	53,965	54,989
Schedule 21/22 Secondary	97,347	74,787	88,817	75,835	73,185	75,668	95,069	86,258	95,019	76,243	86,146	83,919
Schedule 21 Primary	7,884	5,747	7,946	7,639	5,074	4,865	4,675	4,914	7,252	6,267	6,681	5,953
Schedule 31/32	5,447	5,280	5,397	5,096	5,302	7,657	8,951	10,273	7,719	6,607	4,228	4,024
Street Lights	0	1,688	0	0	0	0	0	0	0	816	0	1,688
Area Lights	0	888	0	0	0	0	0	0	0	429	0	888
Schedule 25 Primary	45,321	44,668	43,924	41,466	35,390	39,530	38,816	38,476	41,206	44,935	42,527	33,288
Schedule 25 Secondary	437	470	403	552	514	398	566	384	538	542	446	1,104
Schedule 25P Primary	65,660	48,440	42,300	45,240	46,080	38,350	40,550	42,800	38,240	39,730	36,550	42,370
Schedule 25P Generation	9,080	22,380	49,810	52,210	49,550	50,790	49,530	51,860	56,920	56,460	51,460	53,000
Total Washington	866,640	933,880	1,034,095	697,787	657,620	769,384	976,142	1,004,704	771,266	860,577	747,057	877,031
Total Idaho	484,974	538,012	555,368	430,274	380,418	429,205	537,294	558,502	447,427	483,522	450,752	517,403
<b>Total</b>	1,351,614	1,471,891	1,589,463	1,128,061	1,038,038	1,198,589	1,513,435	1,563,206	1,218,694	1,344,099	1,197,809	1,394,434
<b>Estimated Coincident Peak with Losses</b>												
<b>Washington</b>												
Schedule 1	1,056	421,470	621,898	336,205	272,630	347,673	497,342	547,160	285,679	445,368	337,892	483,986
Schedule 11/12	1,056	114,181	91,686	75,152	74,281	80,444	117,167	96,160	108,637	93,047	97,898	105,727
Schedule 21/22 Secondary	1,056	208,260	201,009	172,476	179,833	197,564	223,961	218,477	219,675	186,859	189,772	180,748
Schedule 21 Primary	1,043	15,621	11,822	13,603	11,937	13,122	13,122	12,672	17,594	13,433	15,940	13,027
Schedule 31/32	1,056	6,402	5,784	7,360	15,976	26,645	30,711	33,761	30,015	17,014	5,595	5,963
Street Lights	1,056	0	2,640	0	0	0	0	0	0	1,276	0	2,640
Area Lights	1,056	0	1,780	0	0	0	0	0	0	860	0	1,780
Schedule 25 Transmission	1,030	52,283	55,101	54,137	53,581	56,658	57,548	56,621	53,247	56,028	59,291	57,103
Schedule 25 Primary	1,043	82,891	68,173	65,158	72,072	74,571	75,723	81,625	82,593	77,585	66,615	61,306
Schedule 25 Secondary	1,056	11,455	12,581	10,424	11,737	13,269	12,174	11,885	14,425	14,749	13,363	11,497
<b>Total</b>	9,12,624	983,789	1,089,474	734,514	692,047	809,946	1,028,239	1,058,363	811,865	906,220	786,367	923,777
<b>Idaho</b>												
Schedule 1	1,056	203,309	296,060	168,110	129,782	172,860	239,288	274,597	143,406	214,744	178,200	249,406
Schedule 11/12	1,056	64,702	56,289	45,452	44,800	51,157	76,399	67,058	68,358	50,833	56,987	58,069
Schedule 21/22 Secondary	1,056	102,798	78,975	80,082	77,283	79,906	100,393	91,089	100,340	80,512	90,970	88,619
Schedule 21 Primary	1,043	8,223	5,994	7,968	5,292	4,876	5,074	5,126	7,563	6,536	6,968	6,209
Schedule 31/32	1,056	5,752	5,576	5,381	5,599	8,086	9,452	10,848	8,152	6,977	4,465	4,249
Street Lights	1,056	0	1,782	0	0	0	0	0	0	862	0	1,782
Area Lights	1,056	0	937	0	0	0	0	0	0	453	0	937
Schedule 25 Primary	1,043	47,270	46,588	43,249	36,912	41,229	40,485	40,130	42,978	46,867	44,356	34,719
Schedule 25 Secondary	1,056	461	497	583	542	421	598	406	568	573	471	1,166
Schedule 25P Primary	1,043	68,483	50,523	44,119	47,803	39,844	42,110	44,395	38,667	39,198	36,183	42,310
Schedule 25P Generation	1,000	9,080	22,380	52,210	49,550	50,790	49,530	51,860	56,920	56,460	51,460	53,000
<b>Total</b>	510,079	565,602	582,455	449,795	397,564	449,168	563,329	585,508	466,951	504,015	470,059	540,467
<b>Idaho Excluding Generation (directly assigned)</b>	500,999	543,222	532,645	397,585	348,014	398,378	513,799	533,648	410,031	447,555	418,599	487,467

AVISTA UTILITIES

Electric Cost Study  
 Twelve Months Ended December 31, 2019  
 Coincident Peak Calculations

System Peak Time	Same Day different hour					Same as Dist					Same as Dist													
	1/15/2019 10:00 AM	2/6/2019 7:00 PM	3/1/2019 8:00 AM	4/16/2019 8:00 AM	5/31/2019 6:00 PM	6/12/2019 6:00 PM	7/23/2019 5:00 PM	8/6/2019 6:00 PM	9/3/2019 3:00 PM	10/30/2019 8:00 AM	11/26/2019 12:00 PM	12/15/2019 6:00 PM	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Degree Days on Day of Peak	40	50	50	20	-4	-8	-15	-16	-9	37	41	37												
Washington Retail Peak	931,200	962,550	993,450	736,000	827,200	902,950	1,027,000	1,048,250	854,250	967,100	864,650	878,500												
Idaho Retail Peak (including CP Gen)	519,800	554,450	533,550	451,000	470,800	499,050	563,000	580,750	489,750	536,900	512,350	515,500												
System Peak KW (including CP Gen)	1,451,000	1,517,000	1,527,000	1,187,000	1,298,000	1,402,000	1,590,000	1,629,000	1,344,000	1,504,000	1,377,000	1,394,000												
Washington Estimation Error	18,576	21,239	-96,024	1,486	135,153	93,004	-1,239	-10,113	42,385	60,880	78,283	-45,277												
Idaho Estimation Error	9,721	-11,152	-48,905	1,205	73,236	49,882	-329	-4,758	22,799	32,885	42,291	-24,967												
Total Estimation Error	28,297	-32,391	-144,929	2,691	208,390	142,886	-1,569	-14,870	65,185	93,765	120,574	-70,244												
	2.3%	2.0%	-9.5%	0.2%	16.1%	10.2%	-0.1%	-0.9%	4.9%	6.2%	8.8%	-5.0%												

Adjusted Coincident Peak with Losses

Washington	12 Month Average											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Schedule 1	431,691	537,924	558,861	337,031	339,062	396,264	496,644	541,068	303,981	481,246	378,769	456,228
Schedule 11/12	116,950	89,377	92,662	75,336	92,381	91,687	117,002	95,089	115,597	100,543	109,741	99,663
Schedule 21/22 Secondary	213,311	177,810	180,634	172,900	223,653	225,176	223,646	216,045	233,749	201,912	212,730	170,382
Schedule 21 Primary	16,000	11,525	13,351	13,636	14,846	14,956	13,594	12,531	18,721	14,515	17,869	12,280
Schedule 31/32	6,618	5,639	5,805	7,378	19,868	30,368	30,668	33,385	31,937	18,385	6,272	5,621
Street Lights	546	2,640	0	0	0	0	0	0	0	1,276	0	2,640
Area Lights	368	1,780	0	0	0	0	0	56,621	53,247	56,028	59,291	57,103
Schedule 25 Transmission	52,283	55,101	55,509	54,137	53,581	56,658	57,548	81,625	82,593	77,585	66,615	61,306
Schedule 25 Primary	82,891	68,173	75,771	65,158	72,072	74,571	75,723	11,885	14,425	14,749	13,363	11,497
Schedule 25 Secondary	11,455	12,581	10,857	10,424	11,737	13,269	12,174	1,048,250	854,250	967,100	864,650	878,500
Washington Retail Total	916,092	962,550	993,450	736,000	827,200	902,950	1,027,000	1,048,250	854,250	967,100	864,650	878,500

Idaho	12 Month Average											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Schedule 1	208,445	288,605	242,922	168,770	165,955	200,071	239,105	271,686	153,379	234,382	200,523	234,090
Schedule 11/12	66,336	54,872	54,601	45,630	57,287	59,209	76,340	66,347	73,112	55,482	64,126	54,502
Schedule 21/22 Secondary	105,395	76,987	83,420	80,396	98,824	92,484	100,316	90,123	107,318	87,875	102,366	83,176
Schedule 21 Primary	8,431	5,843	7,371	7,999	6,767	5,644	5,070	5,071	8,089	7,134	7,841	5,828
Schedule 31/32	6,987	5,897	5,436	5,402	7,159	9,359	9,445	10,733	8,718	7,615	5,024	3,988
Street Lights	369	1,782	0	0	0	0	0	0	0	862	0	1,782
Area Lights	194	937	0	0	0	0	0	0	0	453	0	937
Schedule 25 Primary	42,550	47,270	46,588	43,249	36,912	41,229	40,485	40,130	42,978	46,867	44,356	34,719
Schedule 25 Secondary	559	461	497	583	542	421	598	406	568	573	471	1,166
Schedule 25P Primary	45,033	68,483	50,523	44,119	47,803	39,844	42,110	44,395	38,667	39,198	36,183	42,310
Schedule 25P Generation	46,088	9,080	22,380	52,210	49,550	50,790	49,530	51,860	56,920	56,460	51,460	53,000
Idaho Retail Total	518,908	554,450	533,550	451,000	470,800	499,050	563,000	580,750	489,750	536,900	512,350	515,500

System Total (Generation)	17,220,000	1,451,000	1,517,000	1,187,000	1,298,000	1,402,000	1,590,000	1,629,000	1,344,000	1,504,000	1,377,000	1,394,000
Check to PT Demand Total	16,666,950											

WA Street and Area Lights	915	0	4,420	0	0	0	0	0	0	2,136	0	4,420
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ID Street and Area Lights	563	0	2,720	0	0	0	0	0	0	1,315	0	2,720
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	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Peak Day Estimate	9,371,819	10,380,146	10,911,459	6,016,775	5,241,642	6,238,093	8,112,673	8,405,197	6,355,834	7,980,647	8,167,728	9,050,001
Number of Cust	218,267	218,066	222,742	215,988	220,080	217,378	217,866	218,561	212,449	225,194	219,427	219,799
BaseLoad/Cust/Mo	576	601	601	0	0	0	0	0	0	0	0	0
Usage/DDH/Cust	0	0	0	0	0	0	0	0	0	0	0	0
Usage/DDC/Cust	0	0	0	0	0	0	0	0	0	0	0	0
Seasonal Profile hourly %	4.259%	5.034%	5.397%	5.291%	5.278%	5.278%	5.805%	6.165%	4.256%	5.285%	3.918%	5.064%
Peak Hour Estimate	399,120	522,555	588,918	318,376	258,172	329,236	470,968	518,144	270,529	421,750	319,974	458,320
Peak Day Estimate	250,158	276,239	290,651	168,108	127,336	138,351	160,038	163,565	139,289	221,501	225,561	242,816
Number of Cust	9,680	9,411	9,902	9,671	9,766	9,692	9,736	9,767	9,551	10,011	9,705	9,795
BaseLoad/Cust/Mo	359	351	351	0	0	0	0	0	0	0	0	0
Usage/DDH/Cust	0	0	0	0	0	0	0	0	0	0	0	0
Usage/DDC/Cust	0	0	0	0	0	0	0	0	0	0	0	0
Seasonal Profile hourly %	1.841,414	1,893,975	1,978,402	1,510,817	1,554,357	1,681,585	1,918,812	1,955,722	1,688,235	1,634,062	1,614,833	1,805,653
Peak Hour Estimate #1	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/Cust	0.465	0.465	0.465	0.22	0.22	0.22	0.22	0.22	0	0.22	0.22	0.465
Usage/DDC/Cust	0	0	0	1.48	1.48	1.48	1.48	1.48	1.48	1.48	1.48	0
Peak Day Estimate	23,493	25,117	26,130	17,247	14,293	16,190	16,600	16,902	15,730	19,525	19,587	22,285
Number of Cust	127	124	129	127	119	129	123	124	124	127	124	124
BaseLoad/Cust/Mo	125	124	129	127	119	129	123	124	124	127	124	124
Usage/DDH/Cust	3,489	1,757	1,757	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,757
Usage/DDC/Cust	0	0	0	1.35	1.35	1.35	1.35	1.35	1.35	1.35	1.35	0
Billed Usage	248,037	242,032	270,949	201,354	165,692	107,639	142,236	148,888	185,251	144,994	173,955	229,708
Estimated Daily Usage	8,001	8,644	8,740	6,712	5,345	3,588	4,588	4,803	6,175	4,677	5,799	7,410
Peak Day Estimate	2,123,066	2,203,974	2,303,923	1,702,884	1,701,331	1,839,714	2,100,038	2,140,992	1,849,430	1,879,765	1,865,780	2,078,163
Number of Cust	32,663	31,762	33,249	32,546	32,768	32,598	32,660	32,731	32,100	33,433	32,560	32,733
BaseLoad/Cust/Mo	1,465	0.418	0.418	0.209	0.209	0.209	0	0	0	0.209	0.209	0.418
Usage/DDH/Cust	0	0	0	1.108	1.108	1.108	1.108	1.108	1.108	1.108	1.108	0
Usage/DDC/Cust	5.102%	3.958%	4.252%	4.177%	4.081%	4.098%	4.222%	4.222%	5.13%	4.715%	5.019%	4.807%
Seasonal Profile hourly %	108,126	86,824	97,646	71,167	70,342	76,178	110,953	91,061	102,876	88,113	92,706	100,120
Peak Hour Estimate #2	91,343	108,126	86,824	97,646	71,167	70,342	110,953	91,061	102,876	88,113	92,706	100,120
Peak Day Estimate	130,515	126,953	144,265	86,782	80,704	88,913	101,129	107,527	83,385	110,872	105,570	118,806
Number of Cust	50	44	50	47	48	48	47	49	44	52	48	47
BaseLoad/Cust/Mo	45,938	0.418	0.418	0.209	0.209	0.209	0	0	0	0.209	0.209	0.418
Usage/DDH/Cust	27.5	27.5	27.5	16.807	16.807	16.807	16.807	16.807	16.807	16.807	16.807	27.5
Usage/DDC/Cust	0	0	0	42.759	42.759	42.759	42.759	42.759	42.759	42.759	42.759	0
Seasonal Profile hourly %	5.040%	4.435%	4.648%	4.488%	4.550%	4.723%	4.976%	4.837%	5.414%	4.712%	5.006%	4.361%
Peak Hour Estimate	6,578	5,630	6,706	3,894	3,672	4,199	5,032	5,201	4,515	5,225	5,285	5,181
Peak Day Estimate	3,783,962	3,735,567	3,953,004	3,550,860	3,682,528	3,894,885	4,178,531	4,209,582	3,798,484	3,660,888	3,520,624	3,806,335
Number of Cust	1,772	1,768	1,818	1,772	1,758	1,782	1,782	1,778	1,720	1,827	1,757	1,787
BaseLoad/Cust/Mo	60,948	3,412	3,412	0	0	0	0	0	0	0	0	3,412
Usage/DDH/Cust	0	0	0	22.739	22.739	22.739	22.739	22.739	22.739	22.739	22.739	0
Usage/DDC/Cust	5.040%	4.435%	4.648%	4.488%	4.550%	4.723%	4.976%	4.837%	5.414%	4.712%	5.006%	4.361%
Seasonal Profile hourly %	181,910	190,714	165,667	183,755	167,565	183,946	207,926	203,616	205,662	172,514	176,235	165,986
Peak Hour Estimate	181,910	190,714	165,667	183,755	167,565	183,946	207,926	203,616	205,662	172,514	176,235	165,986
Billed Usage	46,362	904,914	-74,296	64,410	-640,863	-671,851	-544,955	-1,234,410	-1,191,788	-518,725	-1,065,561	-2,755
Estimated Daily Usage	-1,496	32,318	-2,397	2,147	-20,673	-22,395	-17,579	-39,820	-39,726	-16,733	-36,185	-89
Seasonal Profile hourly %	5.040%	4.435%	4.648%	4.488%	4.550%	4.723%	4.976%	4.837%	5.414%	4.712%	5.006%	4.361%
Peak Hour Estimate	-684	-75	-111	96	-941	-1,058	-875	-1,926	-2,151	-789	-1,811	-4
Billed Usage	8,863,219	7,766,660	8,953,353	8,301,723	8,491,115	8,762,878	8,728,659	9,187,465	9,525,559	8,393,192	8,866,973	9,093,282
Estimated Daily Usage	285,910	277,381	288,818	276,724	273,907	292,096	281,569	296,370	317,519	270,748	295,566	293,332
Seasonal Profile hourly %	5.238%	4.086%	4.932%	4.178%	4.307%	4.636%	4.636%	4.099%	5.313%	4.757%	5.171%	4.258%
Peak Hour Estimate	14,977	11,335	14,244	13,042	11,445	12,581	13,052	12,149	16,869	12,879	15,283	12,490
Billed Usage	4,367,813	4,176,908	4,399,347	4,615,684	11,922,026	18,540,612	23,327,967	25,106,393	24,282,323	10,323,876	4,196,695	4,300,335
Estimated Daily Usage	140,897	149,175	141,914	153,868	384,581	618,020	752,515	809,884	809,411	333,028	139,890	138,720
Seasonal Profile hourly %	4.343%	3.672%	4.311%	4.530%	3.934%	4.083%	3.865%	3.948%	3.512%	4.838%	3.768%	4.070%
Peak Hour Estimate	15,131	6,119	6,118	6,970	15,129	25,232	29,083	31,971	28,423	16,112	5,299	5,646



Month/Year	Date	Hour	Load	Palouse	Lind	Monthly Max Load	Actual Peak Hour	Date of Peak 1	Rattlesnake	E Mt	Load_less_Renew	Adjusted Monthly Max Load	Adjusted Peak Hour	Date of Peak 2
1/1/2019	1/15/2019	10	1451	1	0	1475	0		0	0	74	1,376	1	1/15/2019
2/1/2019	2/6/2019	19	1517	7	0	1577	0		13	0	41	1,456	1	2/6/2019
3/1/2019	3/1/2019	8	1527	8	0	1527	1	3/1/2019	56	0	78	1,385	1	3/1/2019
4/1/2019	4/16/2019	8	1187	0	8	1224	0		-	0	2	1,177	1	4/16/2019
5/1/2019	5/31/2019	18	1298	0	17	1309	0		2	0	12	1,267	1	5/31/2019
6/1/2019	6/12/2019	18	1402	0	8	1470	0		12	0	1	1,382	1	6/12/2019
7/1/2019	7/23/2019	17	1590	19	19	1590	1	7/23/2019	3	0	3	1,546	1	7/23/2019
8/1/2019	8/6/2019	18	1629	3	17	1656	0		8	0	9	1,591	1	8/6/2019
9/1/2019	9/3/2019	15	1344	9	12	1385	0		0	0	31	1,292	1	9/3/2019
10/1/2019	10/30/2019	8	1504	47	0	1504	1	10/30/2019	42	0	77	1,338	1	10/30/2019
11/1/2019	11/26/2019	12	1377	2	7	1418	0		19	0	14	1,335	1	11/26/2019
12/1/2019	12/15/2019	18	1394	0	0	1474	0		2	0	1	1,392	1	12/15/2019



Coincident Peak Time	Washington Schedule 25			Washington Schedule 25			Washington Schedule 25			Idaho Schedule 25			Idaho Schedule 25P			Idaho Schedule 25P		
	Total	Transmission	Schedule 25 Primary	Schedule 25 Primary	Schedule 25 Secondary	Schedule 25 Primary	Schedule 25 Primary	Schedule 25 Secondary	Total	Primary	Secondary	Total	Generation	Primary	Total	Generation	Primary	
1.15.10	141,082	50,760	79,474	10,848					45,758	45,321	437			74,740	9,080	65,660		
2.6.19	130,772	53,496	65,362	11,914					45,138	44,668	470			70,820	22,380	48,440		
3.1.8	136,820	53,892	72,647	10,281					44,327	43,924	403			92,110	49,810	42,300		
4.16.8	124,903	52,560	62,471	9,871					42,018	41,466	552			97,450	52,210	45,240		
5.31.18	132,235	52,020	69,101	11,114					35,904	35,390	514			95,630	49,550	46,080		
6.12.18	139,070	55,008	71,497	12,565					39,928	39,530	398			89,140	50,790	38,350		
7.23.17	140,001	55,872	72,601	11,528					39,382	38,816	566			90,080	49,530	40,550		
8.6.18	144,487	54,972	78,260	11,255					38,860	38,476	384			94,660	51,860	42,800		
9.3.15	144,544	51,696	79,188	13,660					41,744	41,206	538			95,160	56,920	38,240		
10.30.8	142,749	54,396	74,386	13,966					45,477	44,935	542			96,190	56,460	39,730		
11.26.12	134,087	57,564	63,868	12,655					42,973	42,527	446			88,010	51,460	36,550		
12.15.18	125,106	55,440	58,778	10,888					34,392	33,288	1,104			95,370	53,000	42,370		
Class																		
Non-Coincident Peak Time																		
1.28.10	144,139	51,552	81,705	10,882					48,158	47,592	566			100,180	45,800	54,380		
2.11.12	145,354	54,576	79,126	11,651					49,150	48,728	422			99,340	45,720	53,620		
3.7.14	148,077	57,168	78,931	11,978					47,161	46,546	614			99,620	47,400	52,220		
4.9.11	144,301	57,852	75,701	10,748					44,799	44,319	480			98,970	49,150	49,820		
5.10.13	147,230	56,880	79,696	10,654					44,219	43,110	1,109			99,200	53,010	46,190		
6.13.14	154,633	57,384	84,076	13,173					45,939	45,180	758			98,800	50,110	48,690		
7.9.14	151,637	58,212	81,764	11,661					45,814	45,031	782			99,020	48,310	50,710		
8.20.14	155,888	56,052	85,673	14,163					47,022	46,388	634			100,680	44,840	55,840		
9.6.14	148,447	55,044	80,337	13,066					46,559	46,103	456			99,100	27,570	71,530		
10.29.9	146,698	56,844	75,505	14,348					48,246	47,545	701			98,160	51,150	47,010		
11.7.13	143,136	54,108	74,154	14,874					48,388	47,937	451			98,670	52,220	46,450		
12.11.13	146,132	57,564	75,668	12,900					48,854	47,759	1,094			97,700	51,650	46,050		
Class																		
Non-Coincident Peak Time																		
1.28.5																		
2.28.10																		
3.4.3																		
4.19.8																		
5.10.11																		
6.13.14																		
7.18.15																		
8.21.22																		
9.6.23																		
10.9.13																		
11.15.7																		
12.1.9																		

Washington Schedule 25 Billing Determinants

KWHS	Acct No.	12-mo Ended												Total
		Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	
1	6,430,355	6,834,220	5,834,220	6,772,223	6,461,138	6,566,826	6,641,355	6,479,962	6,676,870	6,500,296	6,241,370	6,378,169	6,367,007	69,319,700
2	2,489,222	2,924,872	3,069,759	2,967,686	2,938,064	2,839,666	2,858,247	2,982,000	2,862,235	2,826,235	2,997,326	2,858,726	2,088,534	33,830,336
3	1,540,747	1,346,983	1,473,202	1,297,284	1,264,634	1,231,032	1,276,636	1,217,727	1,230,002	1,230,002	1,437,600	1,268,366	1,327,428	15,856,281
4	1,352,948	1,264,439	1,402,042	1,281,146	1,287,875	1,221,032	1,295,526	1,267,560	1,273,060	1,374,195	1,341,955	1,374,195	1,435,293	15,697,750
5	1,702,092	1,691,292	1,673,400	1,630,085	1,897,951	1,883,614	2,068,521	2,152,669	2,152,669	1,622,811	1,622,811	1,526,811	1,680,708	21,239,798
6	2,304,565	2,401,188	2,216,379	2,001,342	1,765,532	1,635,488	1,831,124	2,051,921	2,065,095	2,194,744	2,194,744	2,139,733	2,139,732	24,785,732
7	1,228,851	1,108,142	1,209,638	1,196,989	1,275,578	1,274,087	1,361,623	1,441,545	1,281,734	1,280,936	1,280,936	1,253,442	1,208,101	15,116,676
8	1,014,286	920,665	1,040,462	1,028,404	1,090,068	1,089,215	1,102,022	1,142,723	1,004,531	1,109,871	1,109,871	957,184	1,006,655	12,509,276
9	36,161,892	35,055,604	35,276,106	34,282,368	38,684,638	37,544,592	40,314,368	40,335,278	38,614,866	40,639,056	40,639,056	40,786,226	451,099,448	
10	5,425,757	4,067,650	5,397,126	4,048,065	5,523,718	5,344,492	5,579,020	5,677,426	5,432,990	5,384,127	5,384,127	4,750,036	4,830,865	61,461,271
11	5,699,154	4,675,479	5,387,805	3,086,608	5,451,589	5,317,446	5,464,402	5,389,888	4,830,078	5,042,687	5,042,687	3,148,918	4,548,415	58,042,468
12	3,145,376	2,906,664	3,123,668	3,080,977	3,501,914	3,576,136	3,982,117	4,114,333	3,464,177	3,982,117	3,982,117	3,113,639	40,089,941	
13	908,466	840,762	892,970	907,828	1,046,361	1,030,852	1,122,425	1,142,553	988,960	988,960	891,912	850,725	890,436	11,524,279
14	1,041,788	961,987	979,598	998,028	1,073,129	1,063,699	1,020,265	1,051,238	959,187	1,032,137	1,032,137	791,913	874,927	11,628,077
15	1,277,909	1,119,014	1,207,836	1,144,088	1,235,388	1,242,377	1,362,211	1,430,923	1,217,521	1,178,335	1,178,335	1,099,341	1,484,447	14,684,447
16	2,443,134	2,144,335	2,337,362	2,038,019	1,872,601	1,966,054	2,046,626	1,872,030	1,706,678	2,161,275	2,161,275	2,097,822	2,095,229	24,781,165
17	2,625,235	2,513,678	2,712,830	2,454,127	2,385,270	2,260,983	2,338,896	2,448,113	2,425,590	2,592,274	2,521,019	2,595,869	29,873,883	
18	4,074,088	3,735,432	3,894,820	3,475,767	3,975,954	4,146,438	4,743,233	5,200,296	4,225,128	3,955,310	4,073,921	4,189,061	49,689,449	
19	3,336,542	3,082,229	3,179,446	2,963,474	2,905,484	2,736,304	2,831,325	2,882,762	2,935,838	3,192,197	3,254,874	3,400,228	36,702,704	
20	3,026,576	2,990,184	3,046,976	2,713,032	2,616,832	2,535,008	2,541,848	2,592,288	2,438,608	2,575,288	2,575,288	2,605,920	32,275,872	
21	2,366,302	2,198,090	2,276,613	2,306,926	2,288,518	2,609,135	3,090,948	3,605,997	3,042,250	2,602,236	2,602,236	2,213,898	2,088,850	30,689,764
22	756,162	715,803	698,617	760,234	810,712	771,814	766,338	799,288	783,356	2,483,057	2,483,057	2,797,082	15,033,116	
23	900,862	857,476	846,149	766,487	827,744	800,738	837,921	860,076	779,373	846,573	830,374	815,283	9,969,057	
Schedule 25 Total		91,254,362	85,256,588	90,115,026	81,790,112	92,286,223	90,862,370	96,315,788	98,229,504	91,866,248	93,890,911	82,979,731	91,254,718	1,085,901,581
Revenue Run Total		92,475,541	91,334,912	85,256,588	90,115,026	81,790,112	92,286,223	90,862,370	96,315,788	98,229,504	91,866,248	82,979,731	91,254,718	1,085,901,581
Gross Booked Unbilled		91,484,247	84,934,068	89,487,500	79,454,560	92,015,166	91,195,162	96,775,127	94,768,404	91,927,127	93,890,911	82,979,731	91,254,718	1,085,901,581
Booked Unbilled Reversal		(92,515,285)	(91,484,247)	(84,934,068)	(89,487,500)	(79,454,560)	(92,015,166)	(91,195,162)	(94,768,404)	(91,927,127)	(93,890,911)	(82,979,731)	(91,254,718)	(1,085,901,581)
Calendar Books		91,444,593	84,784,733	89,910,020	80,082,086	94,350,718	91,466,219	95,219,756	95,192,130	95,527,740	93,666,826	83,764,788	90,271,170	1,085,580,690
Gross Unbilled True-up		(229,885)	241,971	546,977	2,285,002	190,508	(613,342)	482,689	(141,428)	82,656	(702,401)	281,147	281,147	5,913,957
Unbilled Reversal True-up		39,744	229,885	(241,971)	(546,977)	(2,255,002)	(190,508)	613,342	(482,689)	(3,520,064)	141,428	(82,656)	702,401	(5,993,066)
Adj Revenue Runs, Sch 25		91,254,362	85,256,588	90,115,026	81,790,112	92,286,223	90,862,370	96,315,788	98,229,504	91,866,248	93,890,911	82,979,731	91,254,718	(1,301,373)

KVA	Month	12-mo Ended												Total
		Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	
1	11,235	13,097	12,788	11,813	19,728	11,695	10,956	11,235	11,020	9,748	7,453	7,325	19,728	
2	5,486	5,434	5,276	5,056	4,984	5,005	5,088	5,058	5,126	5,103	5,137	5,128	5,486	
3	3,170	2,957	3,099	2,718	2,605	2,981	2,646	2,771	2,656	2,912	2,818	2,970	3,170	
4	2,778	2,727	2,696	2,486	2,524	2,698	2,645	2,641	2,607	2,612	2,852	2,987	2,987	
5	2,798	2,926	2,825	3,132	3,477	3,747	3,811	3,811	3,653	2,698	2,698	2,856	3,914	
6	4,694	4,608	4,350	4,169	4,654	4,533	4,784	4,579	5,486	4,221	4,551	4,496	5,486	
7	2,837	2,880	2,822	2,974	3,029	3,196	3,339	3,523	3,280	3,115	3,080	3,008	3,080	
8	4,138	4,134	4,111	4,135	4,168	4,213	4,224	4,273	4,214	4,158	4,171	4,258	4,273	
9	56,980	58,491	60,724	60,695	59,634	59,915	60,955	62,500	60,333	61,349	61,453	62,887	725,916	
10	9,494	8,152	8,445	8,251	8,416	8,439	8,465	8,618	8,465	8,445	8,123	8,375	101,688	
11	8,568	8,575	8,704	8,473	8,776	8,150	8,848	8,727	8,415	8,497	8,603	8,632	103,958	
12	4,980	5,000	5,544	5,907	6,389	6,829	7,122	7,274	6,707	5,606	4,896	4,949	71,204	
13	1,801	1,808	1,766	2,097	2,343	2,440	2,558	2,603	2,421	1,999	1,730	1,771	25,338	
14	5,920	5,993	5,928	5,817	6,368	6,221	6,305	6,174	6,325	6,242	6,406	6,102	73,823	
15	2,938	2,939	2,931	2,894	3,410	3,302	3,509	3,667	3,698	3,131	2,915	2,900	38,233	
16	5,028	4,788	4,943	4,612	4,607	4,394	4,424	4,328	4,480	4,480	4,424	4,528	55,013	
17	4,576	4,594	4,793	4,270	4,179	4,026	4,061	4,215	4,600	4,512	4,444	4,483	52,753	
18	7,562	7,320	6,878	7,474	8,303	9,730	10,781	11,331	10,788	7,294	7,735	7,646	102,851	
19	5,925	5,829	5,447	5,451	4,763	4,751	4,658	5,287	5,266	5,678	5,797	5,922	64,776	
20	5,543	9,428	5,700	5,096	4,945	4,816	4,644	4,859	4,859	5,057	4,989	4,920	64,942	
21	4,284	4,290	4,226	4,553	5,085	6,309	5,920	7,192	9,555	8,276	4,246	4,204	68,139	
22	2,223	2,149	1,910	2,119	2,298	2,136	2,247	2,660	2,377	6,980	6,503	6,408	40,009	
23	3,734	3,841	3,713	3,776	3,660	3,602	3,660	3,629	3,525	3,639	3,738	3,735	44,252	
Schedule 25 Total		166,682	171,959	169,527	167,969	178,364	173,729	175,753	181,762	179,836	175,761	168,943	170,484	2,080,770

KVA in excess of 3,000		Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	12-mo Ended Total
1		8,235	10,097	9,788	8,813	16,728	8,695	7,956	8,235	8,020	6,748	4,453	4,325	102,092
2		2,486	2,434	2,276	2,056	1,984	2,005	2,088	2,058	2,126	2,103	2,137	2,128	25,881
3		170	-	9	-	-	-	-	-	-	-	-	-	180
4		-	-	-	-	-	-	-	-	-	-	-	-	-
5		-	-	-	132	477	747	914	811	653	-	-	-	3,736
6		1,694	1,608	1,350	1,169	1,654	1,533	1,784	1,784	2,486	1,221	1,551	1,496	20,023
7		-	-	-	-	29	196	339	523	280	115	80	8	1,570
8		1,138	1,134	1,111	1,135	1,168	1,213	1,224	1,273	1,214	1,158	1,171	1,258	14,197
9		53,980	55,491	57,724	57,695	56,634	56,915	57,955	59,500	57,333	58,349	58,453	59,887	689,916
10		6,494	5,152	5,445	5,251	5,416	5,439	5,465	5,618	5,465	5,445	5,123	5,375	65,688
11		5,558	5,575	5,704	5,473	5,776	6,150	5,848	5,727	5,415	5,497	5,603	5,632	67,958
12		1,980	2,000	2,544	2,907	3,389	3,829	4,122	4,274	3,707	2,606	1,896	1,949	35,204
13		-	-	-	-	-	-	-	-	-	-	-	-	-
14		2,920	2,993	2,928	2,817	3,388	3,321	3,305	3,174	3,325	3,242	3,406	3,102	37,823
15		-	-	-	-	410	302	509	667	688	131	-	-	2,717
16		2,028	1,788	1,943	1,612	1,607	1,394	1,424	1,238	1,362	1,490	1,603	1,524	19,013
17		1,576	1,594	1,793	1,270	1,179	1,026	1,061	1,215	1,600	1,512	1,444	1,483	16,753
18		4,562	4,320	3,878	4,474	5,303	6,730	7,781	8,331	7,798	4,294	4,735	4,646	66,851
19		2,925	2,829	2,447	2,451	2,763	1,751	1,658	2,287	2,266	2,678	2,797	2,922	28,776
20		2,543	6,428	2,700	2,096	1,945	1,816	1,644	1,859	1,945	2,057	1,989	1,920	28,942
21		1,284	1,290	1,226	1,553	2,085	3,309	2,920	4,192	6,555	5,276	1,246	1,204	32,139
22		-	-	-	-	-	-	-	-	-	3,980	3,503	3,408	10,891
23		734	841	713	776	660	602	660	629	525	639	738	735	8,252
	Schedule 25 Total	100,308	105,574	103,579	101,681	111,594	106,873	108,657	114,087	112,775	108,541	101,930	103,001	1,278,599
<b>9 KWHs</b>														
60 KV		4,804,344	4,739,292	4,456,332	4,364,316	4,962,600	4,298,868	4,247,388	4,172,868	4,273,704	4,882,824	5,588,964	4,940,424	55,731,924
4.16 KV		1,340,460	1,260,120	1,254,980	1,164,780	1,248,310	1,191,540	1,245,980	1,275,890	1,221,090	1,274,280	1,369,690	1,357,010	15,204,140
115 KV		30,017,088	29,056,392	29,564,784	28,753,272	32,473,728	32,054,184	34,821,000	34,886,520	33,120,072	34,461,952	26,445,600	34,488,792	380,163,384
*	Total	36,161,892	35,055,804	35,276,106	34,282,368	38,684,638	37,544,592	40,314,368	40,335,278	38,614,866	40,639,056	33,404,254	40,786,226	451,099,448
<b>9 KVA</b>														
60 KV		12,148	10,722	10,827	8,691	8,812	9,212	8,571	8,267	9,002	9,878	13,562	10,503	120,196
4.16 KV		48,672	48,816	52,129	51,408	50,888	51,552	52,272	54,002	52,128	54,144	51,264	54,288	621,364
115 KV		60,820	59,538	62,956	60,099	59,500	60,764	60,843	62,269	61,131	64,023	64,827	64,792	741,560
*	Total	56,980	58,491	60,724	60,695	59,634	59,915	60,955	62,500	60,333	61,349	61,453	62,887	725,916
*9	Class Peak	1,880	1,890	1,870	1,860	1,810	1,810	1,680	1,700	1,740	1,710	1,570	1,940	1,788
*9	Coincident Peak	1,840	1,920	1,930	1,700	1,730	1,710	1,670	1,790	1,740	1,760	2,250	1,900	1,828