

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

DESCRIPTION	AMA		EOP		AMA to EOP	AMA to EOP	Adjustment 2.19	RECONCILIATION				Adjustment 3.11 - Customer at the Center				Adjustment 3.12 - Large Distinct Projects				Adjustment 3.13 - Programs			
	12.31.2019 Actual Results	12.31.2019 Actual Results	New Revenue Incremental Difference	AMI Incremental Difference	Restate AMA to EOP Rate Base	12.31.2019 EOP Balance Restated	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.11 Customer at the Center	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.12 Large Distinct Projects	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 Programs					
<b>EXPENSES</b>	<b>ROO</b>	<b>2) Adj. Dep Exp</b>		<b>2) Adj. Dep Exp</b>																			
Intangible	20,791	21,711		(72)	848	21,639	(319)	2,153	1,834	0	178	0	178	0	133	0	133	0	133				
Production	21,925	24,687			2,762	24,687	0	0	-	(68)	79	0	11	(13)	78	0	65	(13)	78				
Transmission	9,925	10,730			805	10,730	0	0	-	(77)	293	0	216	(17)	156	0	139	(17)	156				
Distribution	31,102	31,255	(346)	(1,170)	(1,363)	29,739	0	0	-	(34)	68	0	34	(117)	819	(166)	536	(117)	819				
General	15,583	14,581		(194)	(1,196)	14,387	0	4	4	(89)	105	0	16	(263)	678	0	415	(263)	678				
<b>Total Electric Expenses</b>	<b>99,326</b>	<b>102,964</b>	<b>(346)</b>	<b>(1,437)</b>	<b>1,856</b>	<b>101,182</b>	<b>(319)</b>	<b>2,157</b>	<b>1,838</b>	<b>(268)</b>	<b>723</b>	<b>-</b>	<b>455</b>	<b>(410)</b>	<b>1,864</b>	<b>(166)</b>	<b>1,288</b>	<b>(410)</b>	<b>1,864</b>				
<b>RATE BASE</b>																							
<b>PLANT IN SERVICE</b>	<b>ROO</b>	<b>ROO</b>	<b>NR.1E-New Rev</b>	<b>AMI - Electric</b>																			
Intangible	211,035	213,102		12	2,079	213,114	(7,060)	10,767	3,707	0	890	0	890	0	667	0	667	0	667				
Production	930,160	934,139			3,979	934,139	0	0	-	(2,706)	3,599	0	893	(442)	2,593	0	2,151	(442)	2,593				
Transmission	509,897	527,864			17,967	527,864	0	0	-	(2,767)	14,227	0	11,460	(828)	7,587	0	6,759	(828)	7,587				
Distribution	1,194,476	1,233,690	(14,111)	(17,592)	7,510	1,201,986	0	0	-	(1,369)	2,764	0	1,395	(4,682)	33,504	0	28,821	(4,682)	33,504				
General	279,556	286,687		(1,518)	5,613	285,169	0	19	19	(1,765)	2,760	0	995	(5,220)	10,141	0	4,921	(5,220)	10,141				
<b>Total Plant in Service</b>	<b>3,125,125</b>	<b>3,195,482</b>	<b>(14,111)</b>	<b>(19,098)</b>	<b>37,148</b>	<b>3,162,273</b>	<b>(7,060)</b>	<b>10,787</b>	<b>3,726</b>	<b>(8,607)</b>	<b>24,240</b>	<b>-</b>	<b>15,633</b>	<b>(11,172)</b>	<b>54,491</b>	<b>-</b>	<b>43,319</b>	<b>(11,172)</b>	<b>54,491</b>				
<b>ACCUMULATED DEPRECIATION/AMORT</b>	<b>ROO</b>	<b>ROO</b>	<b>NR.1E-New Rev</b>	<b>AMI - Electric</b>																			
Intangible	(57,195)	(64,519)		2,010	(5,314)	(62,509)	7,060	(905)	6,156	0	(27)	0	(27)	0	(37)	0	(37)	0	(37)				
Production	(382,437)	(390,611)			(8,174)	(390,611)	0	0	-	2,706	(47)	0	2,659	442	(35)	0	407	442	(35)				
Transmission	(147,016)	(150,787)			(3,771)	(150,787)	0	0	-	2,767	(82)	0	2,685	828	(68)	0	760	828	(68)				
Distribution	(358,989)	(359,566)	346	790	558	(358,431)	0	0	-	1,369	(3)	0	1,366	4,682	(465)	0	4,218	4,682	(465)				
General	(92,748)	(92,213)		583	1,118	(91,630)	0	(2)	(2)	1,765	(64)	0	1,701	5,220	(230)	0	4,990	5,220	(230)				
<b>Total Accumulated Depreciation</b>	<b>(1,038,385)</b>	<b>(1,057,696)</b>	<b>346</b>	<b>3,383</b>	<b>(15,582)</b>	<b>(1,053,967)</b>	<b>7,060</b>	<b>(907)</b>	<b>6,154</b>	<b>8,607</b>	<b>(223)</b>	<b>-</b>	<b>8,385</b>	<b>11,172</b>	<b>(834)</b>	<b>-</b>	<b>10,338</b>	<b>11,172</b>	<b>(834)</b>				
<b>NET PLANT</b>	<b>2,086,740</b>	<b>2,137,786</b>	<b>(13,766)</b>	<b>(15,715)</b>	<b>21,566</b>	<b>2,108,306</b>	<b>-</b>	<b>9,880</b>	<b>9,880</b>	<b>-</b>	<b>24,018</b>	<b>-</b>	<b>24,018</b>	<b>-</b>	<b>53,657</b>	<b>-</b>	<b>53,657</b>	<b>-</b>	<b>53,657</b>				
<b>DEFERRED TAXES</b>	<b>ADFIT AMA</b>	<b>ADFIT EOP</b>	<b>NR.1E-New Rev</b>																				
Net Plant After DFTT	(418,923)	(420,133)	693	-	(517)	(419,440)	-	(564)	(564)	-	(710)	-	(710)	-	(2,119)	-	(2,119)	-	(2,119)				
<b>Additional Detail for Cost of Service</b>																							
<b>Depreciation Expense</b>	<b>ROO</b>	<b>2) Adj. Dep Exp</b>																					
Steam	6,040	13,116			7,076	13,116	0	0	-	(55)	0	0	(55)	0	0	0	-	0	0				
Hydro	8,916	4,969			(3,947)	4,969	0	0	-	(13)	79	0	66	(4)	24	0	20	(4)	24				
Other	6,969	6,602			(367)	6,602	0	0	-	0	0	0	-	(9)	54	0	45	(9)	54				
<b>Total Production Depreciation Expense</b>	<b>21,925</b>	<b>24,687</b>			<b>2,762</b>	<b>24,687</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>(68)</b>	<b>79</b>	<b>-</b>	<b>11</b>	<b>(13)</b>	<b>78</b>	<b>-</b>	<b>65</b>	<b>(13)</b>	<b>78</b>				
<b>Plant in Service</b>	<b>ROO</b>	<b>ROO</b>																					
Steam	286,545	287,448			903	287,448	0	0	-	(2,083)	0	0	(2,083)	0	0	0	-	0	0				
Hydro	442,056	444,091			2,035	444,091	0	0	-	(623)	3,599	0	2,976	(187)	1,081	0	894	(187)	1,081				
Other	201,559	202,599			1,040	202,599	0	0	-	0	0	0	-	(255)	1,512	0	1,258	(255)	1,512				
<b>Total Production Plant in Service</b>	<b>930,160</b>	<b>934,139</b>			<b>3,979</b>	<b>934,139</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>(2,706)</b>	<b>3,599</b>	<b>-</b>	<b>893</b>	<b>(442)</b>	<b>2,593</b>	<b>-</b>	<b>2,151</b>	<b>(442)</b>	<b>2,593</b>				
<b>Accumulated Depreciation</b>	<b>ROO</b>	<b>ROO</b>																					
Steam	(202,373)	(204,605)			(2,232)	(204,605)	0	0	-	2,083	0	0	2,083	0	0	0	-	0	0				
Hydro	(92,485)	(94,993)			(2,508)	(94,993)	0	0	-	623	(47)	0	576	187	(5)	0	182	187	(5)				
Other	(87,579)	(91,013)			(3,434)	(91,013)	0	0	-	0	0	0	-	255	(29)	0	225	255	(29)				
<b>Total Production Accumulated Depreciation</b>	<b>(382,437)</b>	<b>(390,611)</b>			<b>(8,174)</b>	<b>(390,611)</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>2,706</b>	<b>(47)</b>	<b>-</b>	<b>2,659</b>	<b>442</b>	<b>(35)</b>	<b>-</b>	<b>407</b>	<b>442</b>	<b>(35)</b>				

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

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

DESCRIPTION	Adjustment 3.14 - Mandatory & Compliance			Adjustment 3.15 Short-Lived Assets			RECONCILIATION	Check	Check	Check	12.31.2020 EOP Adjustment 3.11 Customer at the Center	12.31.2020 EOP Adjustment 3.12 Large District Projects	12.31.2020 EOP Adjustment 3.13 Programs	12.31.2020 EOP Adjustment 3.14 Mandatory & Compliance	12.31.2020 EOP Adjustment 3.15 Short-Lived Assets
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.14 Mandatory & Compliance	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.15 Short-Lived Assets	12.31.2020 EOP Balance Restated	2020 Total Retirements					
EXPENSES															
Intangible	0	0	-	-	(61)	1,669	1,608	25,392	(380)	4,133	0				
Production	(8)	45	37	37	0	0	-	24,800	(89)	202	0				
Transmission	(46)	638	592	592	0	0	-	11,676	(140)	1,087	0				
Distribution	(13)	94	81	81	0	0	-	30,389	(165)	981	(166)				
General	0	0	-	-	(398)	755	357	15,179	(750)	1,542	0				
Total Electric Expenses	(67)	777	-	710	(458)	2,424	1,966	107,437	(1,523)	7,945	(166)				
RATE BASE															
PLANT IN SERVICE															
Intangible	0	0	-	-	(1,338)	8,345	7,006	225,384	(8,399)	20,668	0				
Production	(353)	2,038	1,686	1,686	0	0	-	938,869	(3,501)	8,230	0				
Transmission	(2,221)	30,958	28,736	28,736	0	0	-	574,819	(5,816)	52,772	0				
Distribution	(538)	3,853	3,315	3,315	0	0	-	1,235,517	(6,590)	40,121	0				
General	0	0	-	-	(7,430)	4,131	(3,299)	287,806	(14,414)	17,051	0				
Total Plant in Service	(3,113)	36,849	33,737	33,737	(8,769)	12,476	3,707	3,262,395	(38,720)	138,842	-				
ACCUMULATED DEPRECIATION/AMORT															
Intangible	0	0	-	-	1,338	(635)	703	(55,714)	8,399	(1,604)	0				
Production	353	(15)	337	337	0	0	-	(387,208)	3,501	(97)	0				
Transmission	2,221	(137)	2,084	2,084	0	0	-	(145,257)	5,816	(287)	0				
Distribution	538	(55)	484	484	0	0	-	(352,363)	6,590	(522)	0				
General	0	0	-	-	7,430	(424)	7,007	(77,935)	14,414	(719)	0				
Total Accumulated Depreciation	3,113	(207)	2,905	2,905	8,769	(1,059)	7,710	(1,018,477)	38,720	(3,229)	-				
NET PLANT	-	36,642	36,642	36,642	-	11,417	11,417	2,243,919	-	135,613	-				
DEFERRED TAXES															
Net Plant After DFTT	-	(1,058)	(1,058)	(1,058)	-	(531)	(531)	(424,422)	-	(4,982)	-				
Additional Detail for Cost of Service															
Depreciation Expense															
Steam	0	0	-	-	0	0	-	13,061	(55)	0	0				
Hydro	(8)	45	37	37	0	0	-	5,092	(25)	148	0				
Other	0	0	-	-	0	0	-	6,647	(9)	54	0				
Total Production Depreciation Expense	(8)	45	37	37	0	0	-	24,800	(89)	202	0				
Plant in Service															
Steam	0	0	-	-	0	0	-	285,365	(2,083)	0	0				
Hydro	(353)	2,038	1,686	1,686	0	0	-	449,647	(1,163)	6,718	0				
Other	0	0	-	-	0	0	-	203,857	(255)	1,512	0				
Total Production Plant in Service	(353)	2,038	1,686	1,686	0	0	-	938,869	(3,501)	8,230	0				
Accumulated Depreciation															
Steam	0	0	-	-	0	0	-	(202,522)	2,083	0	0				
Hydro	353	(15)	337	337	0	0	-	(93,898)	1,163	(68)	0				
Other	0	0	-	-	0	0	-	(90,788)	255	(29)	0				
Total Production Accumulated Depreciation	353	(15)	337	337	0	0	-	(387,208)	3,501	(97)	0				

2) Adj. Dep Exp

- Intangible Plant
- Steam Production Plant
- Hydraulic Production Plant
- Other Production Plant
- Transmission Plant
- Distribution Plant
- General Plant
- Transportation

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

DESCRIPTION	AMA	EOP	AMA to EOP	AMA to EOP	Adjustment 2.19	RECONCILIATION	Adjustment 3.11 - Customer at the Center			Adjustment 3.12 - Large Distinct Projects			Adjustment 3.13 - Programs						
	12.31.2019 Actual Results	12.31.2019 Actual Results	New Revenue Incremental Difference	AMI Incremental Difference	Restate AMA to EOP Rate Base		12.31.2019 EOP Balance Restated	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.11 Customer at the Center	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.12 Large Distinct Projects	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Adjustment 3.13 Programs
EXPENSES	ROO	2) Adj. Dep Exp		2) Adj. Dep Exp			OFFSETS				OFFSETS				OFFSETS				
Intangible	5,477	5,753		22	299	5,776	(100)	676	576	0	56	56	0	2	2				
Underground Storage	494	330		0	(164)	330	0	0	-	(1)	20	19	0	0	-				
Distribution	12,468	13,089	(238)	(495)	(112)	12,356	0	0	-	(17)	117	100	(14)	97	83				
General	5,201	4,972		(57)	(285)	4,916	0	1	1	(22)	33	11	(52)	196	144				
Total Natural Gas Expenses	23,641	24,145	(238)	(529)	(262)	23,378	(100)	677	577	(40)	226	186	(66)	295	229				
RATE BASE																			
PLANT IN SERVICE	ROO	ROO	NR.IG-New Rev	AMI - Natural Gas															
Intangible	42,432	43,483		226	1,277	43,709	(1,992)	3,379	1,387	0	279	279	0	9	9				
Underground Storage	29,714	30,414			700	30,414	0	0	-	(60)	1,402	1,342	0	0	-				
Distribution	505,864	527,450	(9,733)	(7,444)	4,409	510,273	0	0	-	(677)	4,918	4,241	(561)	4,079	3,517				
General	99,229	106,857		(413)	7,215	106,444	0	6	6	(411)	866	455	(1,000)	3,427	2,428				
Total Plant in Service	677,239	708,205	(9,733)	(7,631)	13,601	690,840	(1,992)	3,385	1,393	(1,148)	7,466	6,317	(1,561)	7,515	5,955				
ACCUMULATED DEPRECIATION/AMORT	ROO	ROO	NR.IG-New Rev	AMI - Natural Gas															
Intangible	(13,395)	(15,758)		579	(1,784)	(15,179)	1,992	(284)	1,708	0	(8)	(8)	0	(0)	(0)				
Underground Storage	(11,565)	(11,789)			(223)	(11,789)	0	0	-	60	(9)	51	0	0	-				
Distribution	(151,240)	(149,849)	238	399	2,029	(149,211)	0	0	-	677	(63)	614	561	(44)	517				
General	(25,355)	(26,537)		167	(1,015)	(26,370)	0	(1)	(1)	411	(20)	391	1,000	(59)	940				
Total Accumulated Depreciation	(201,556)	(203,933)	238	1,146	(994)	(202,549)	1,992	(285)	1,708	1,148	(101)	1,047	1,561	(104)	1,457				
NET PLANT	475,683	504,272	(9,495)	(6,486)	12,608	488,291	-	3,100	3,100	-	7,365	7,365	-	7,411	7,411				
DEFERRED TAXES	ADFIT AMA	ADFIT EOP	NR.IG-New Rev																
Net Plant After DFTT	(92,008)	(92,332)	447		123	(91,885)	-	(177)	(177)	-	(174)	(174)	-	(217)	(217)				
	383,675	411,940	(9,048)	(6,486)	12,731	396,406	-	2,923	2,923	-	7,191	7,191	-	7,194	7,194				

	Natural Gas Depreciation Exp Adjustment to Plant	Natural Gas Depreciation Exp Adjustment to Plant - AMI
Intangible Plant	276,334	(22,487)
Underground Storage Plant	(164,007)	-
Distribution Plant	620,799	494,868
General Plant	91,267	56,640
Transportation	(319,627)	-
	504,766	529,022

AVISTA UTILITIES  
WASHINGTON NATURAL GAS RESULTS - ADJUST N  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

DESCRIPTION	Adjustment 3.14 - Mandatory & Compliance			Adjustment 3.15 Short-Lived Assets			RECONCILIATION
	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	2020 Retirements on Plant-In-Service at 12/31/2019	2020 Plant Additions	2020 Offsets	12.31.2020 EOP Balance Restated
	<b>OFFSETS</b>			<b>OFFSETS</b>			
EXPENSES							
Intangible	0	0	-	(19)	522	503	6,913
Underground Storage	0	0	-	0	0	-	350
Distribution	(47)	323	276	0	0	-	12,815
General	0	0	-	(97)	236	139	5,210
Total Natural Gas Expenses	(47)	323	-	(116)	758	642	25,288
RATE BASE							
PLANT IN SERVICE							
Intangible	0	0	-	(378)	2,609	2,231	47,616
Underground Storage	0	0	-	0	0	-	31,757
Distribution	(1,873)	13,608	11,735	0	0	-	529,766
General	0	0	-	(1,676)	1,296	(379)	108,953
Total Plant in Service	(1,873)	13,608	-	(2,053)	3,905	1,852	718,092
ACCUMULATED DEPRECIATION/AMORT							
Intangible	0	0	-	378	(199)	179	(13,301)
Underground Storage	0	0	-	0	0	-	(11,738)
Distribution	1,873	(130)	1,743	0	0	-	(146,337)
General	0	0	-	1,676	(133)	1,543	(23,496)
Total Accumulated Depreciation	1,873	(130)	1,743	2,053	(332)	1,721	(194,873)
NET PLANT	-	13,478	-	-	3,574	-	523,219
DEFERRED TAXES							
Net Plant After DFTT	-	(355)	(355)	-	(166)	(166)	(92,974)
	-	13,123	-	-	3,408	-	430,245

Check	Check	Check
2020 Total Retirements	2020 Plant Additions	2020 Offsets
<b>OFFSETS</b>		<b>OFFSETS</b>
(119)	1,256	0
(1)	20	0
(78)	537	0
(172)	466	0
(369)	2,279	0
<b>Total Offsets</b>	<b>-16.2%</b>	
(2,370)	6,276	0
(60)	1,402	0
(3,111)	22,604	0
(3,087)	5,596	0
(8,627)	35,879	0
2,370	(492)	0
60	(9)	0
3,111	(237)	0
3,087	(213)	0
8,627	(951)	0
-	34,928	-
0	(1,089)	0
0	33,839	0

12.31.2020 EOP Adjustment 3.11 Customer at the Center	12.31.2020 EOP Adjustment 3.12 Large Distinct Projects	12.31.2020 EOP Adjustment 3.13 Programs	12.31.2020 EOP Adjustment 3.14 Mandatory & Compliance	12.31.2020 EOP Adjustment 3.15 Short-Lived Assets
576	56	2	-	503
-	19	-	-	-
-	100	83	276	-
1	11	144	-	139
577	186	229	276	642
1,387	279	9	-	2,231
-	1,342	-	-	-
-	4,241	3,517	11,735	-
6	455	2,428	-	(379)
1,393	6,317	5,955	11,735	1,852
1,708	(8)	(0)	-	179
-	51	-	-	-
-	614	517	1,743	-
(1)	391	940	-	1,543
1,708	1,047	1,457	1,743	1,721
3,100	7,365	7,411	13,478	3,574
(177)	(174)	(217)	(355)	(166)
2,923	7,191	7,194	13,123	3,408

Intangible Plant  
Underground Storage Plant  
Distribution Plant  
General Plant  
Transportation

2) Adj. Dep Exp