

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

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjustment Number	1.02
	Workpaper Reference	E-DDC
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	5
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	5
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	52
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	57
26	OPERATING INCOME BEFORE FIT	(57)
	FEDERAL INCOME TAX	
27	Current Accrual	(12)
28	Debt Interest	(0)
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$45)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	1
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$1

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

Description	APL Reference	Normalized Balance	Rate Base		UE-110876 Treatment	Normalized Expense	Expense		Exp Acct	Work paper Ref	
			Balance Per Results	Adjustment			Expense Per Results	Adjustment			
Colstrip 3 AFUDC Elimination Reallocation	2	(65,332)	(65,332)	-	Test Year	(152,192)	(152,192)	-	Steam Deprec	P/T Depr	E-DDC-3
Colstrip Common AFUDC	2	79,357	79,357	-	Test Year	31,743	31,743	-	406100	P/T Amort	E-DDC-5
Kettle Falls Disallowance	3	-	-	-	Test Year	(5,609)	(5,609)	-	407403	P/T Amort	E-DDC-7
Settlement Exchange Power	4	446,336	446,336	-	Rate Year	1,633,354	1,632,961	393	405930	P/T Amort	E-DDC-9
CDA Lake Settlement	5	170,246	170,244	2	Rate Year	152,118	152,118	-	407382	P/T Amort	E-DDC-11
CDA/SRR CDR Fund	6	15,676	15,676	-	Rate Year	11,065	11,065	-	407324	P/T Amort	E-DDC-13
Spokane River Deferral	7	81,632	81,643	(11)	Rate Year	72,940	72,939	1	407322	P/T Amort	E-DDC-15
SRR PM&E Deferral	8	51,835	51,821	14	Rate Year	46,316	46,316	-	537000	P/T O&M	E-DDC-17
Montana Riverbed Settlement	9	-	-	-	N/A	3,271,207	3,265,875	5,332			E-DDC-21
Customer Advances	10	(938,973)	(940,445)	1,472	Test Year	-	-	-			E-DDC-22
Customer Deposits	11	(1,998,575)	(1,998,549)	(26)	Test Year	51,363	-	51,363	905000	Cust Acctg	E-DDC-23
Sub-Total Deferred Debits and Credits		(2,157,798)	(2,159,249)	1,451		5,112,305	5,055,216	57,089			

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

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

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

Automatically Calculated on Total Expense Adj
Eliminates FIT on Colstrip AFUDC Reallocation

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

AVISTA UTILITIES
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION
TWELVE MONTHS ENDED December 31, 2019

AVERAGE MONTHLY AVERAGES (13 Month average)

PERIOD	Rate Base WASHINGTON	Plant in Service WASHINGTON	Accum Depr. WASHINGTON
Annual Depreciation	-152,192		
Dec 2018	-152,192	-7,217,816	7,065,624
Dec 2019	0	-7,217,816	7,217,816
	-152,192	-14,435,632	14,283,440
	÷ 2	÷ 2	÷ 2
Average of beginning and ending months	-76,096	-7,217,816	7,141,720
Jan 2019	-140,403	-7,217,816	7,077,413
Feb 2019	-128,614	-7,217,816	7,089,202
Mar 2019	-116,825	-7,217,816	7,100,991
Apr 2019	-98,782	-7,217,816	7,119,034
May 2019	-80,739	-7,217,816	7,137,077
Jun 2019	-62,696	-7,217,816	7,155,120
Jul 2019	-44,653	-7,217,816	7,173,163
Aug 2019	-26,610	-7,217,816	7,191,206
Sep 2019	-8,567	-7,217,816	7,209,249
Oct 2019	0	-7,217,816	7,217,816
Nov 2019	0	-7,217,816	7,217,816
	-783,985	-86,613,792	85,829,807
	÷ 12	÷ 12	÷ 12
AVERAGE OF MONTHLY AVERAGES	-65,332	-7,217,816	7,152,484

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AVISTA UTILITIES											
COLSTRIP - REALLOCATION OF AFUDC ELIMINATION											
TWELVE MONTHS ENDED December 31, 2019											
		ACTUAL			ALLOCATED			REALLOCATION		ACCUM. AMORT	
		SYSTEM	WASH	IDAHO	SYSTEM	WASH	IDAHO	WASH	IDAHO	WASH	IDAHO
PLANT IN SERVICE ADJ											
Actual AFUDC (1)		(22,333,736)	(21,877,680)	(456,056)	(22,333,736)	(14,659,864)	(7,673,872)	(7,217,816)	7,217,816		
		100.00%	97.96%	2.04%	100.00%	65.64%	34.36%				
CURRENT DEPRECIATION ADJ											
Depreciation Exp Reallocation											
Period 1/14/19-12/14/19		(470,912)	(461,244)	(9,668)	(470,912)	(309,052)	(161,860)	-152,192	152,192		
ACCUM DEPRECIATION ADJ											
12/14/2018	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,945)	(12,534)	(11,789)	11,789	(7,065,624)	7,065,624
1/14/2019	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,945)	(12,534)	(11,789)	11,789	(7,077,413)	7,077,413
2/14/2019	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,945)	(12,534)	(11,789)	11,789	(7,089,202)	7,089,202
3/14/2019	1.960%	(36,479)	(35,734)	(745)	(36,479)	(23,945)	(12,534)	(11,789)	11,789	(7,100,991)	7,100,991
4/14/2019	3.000%	(55,834)	(54,694)	(1,140)	(55,834)	(36,651)	(19,183)	(18,043)	18,043	(7,119,034)	7,119,034
5/14/2019	3.000%	(55,834)	(54,694)	(1,140)	(55,834)	(36,651)	(19,183)	(18,043)	18,043	(7,137,077)	7,137,077
6/14/2019	3.000%	(55,834)	(54,694)	(1,140)	(55,834)	(36,651)	(19,183)	(18,043)	18,043	(7,155,120)	7,155,120
7/14/2019	3.000%	(55,834)	(54,694)	(1,140)	(55,834)	(36,651)	(19,183)	(18,043)	18,043	(7,173,163)	7,173,163
8/14/2019	3.000%	(55,834)	(54,694)	(1,140)	(55,834)	(36,651)	(19,183)	(18,043)	18,043	(7,191,206)	7,191,206
9/14/2019	3.000%	(55,834)	(54,694)	(1,140)	(55,834)	(36,651)	(19,183)	(18,043)	18,043	(7,209,249)	7,209,249
10/14/2019	3.000%	(26,471)	(25,878)	(593)	(26,471)	(17,311)	(9,160)	(8,567)	8,567	(7,217,816)	7,217,816
11/14/2019	3.000%										
12/14/2019	3.000%										
		(22,333,736)	(21,877,680)	(456,056)	(22,333,736)	(14,659,864)	(7,673,872)	(7,217,816)	7,217,816		
(1) CWIP was allowed in rate base at varying levels in Washington and Idaho. Manual elimination entries are made to correct the AFUDC monthly. This worksheet adjusts the amounts as allocated to amounts directly assigned. FERC reallocated at 12/31/93 Note 1.								0	0		
(2) Allocation basis Note 1 (entered above).											
(3) REF: UT-1168. See letter from WUTC dated 1/2/91; effective 1/1/90. - Depr Rates updated in 2000, Steam Plant Depr Rates did not change.											
(4) Depreciation rates changed effective 1/1/08. Average rate for Colstrip 3 was computed using 2006 depreciation expense and 12/31/06 avg. plant balances (\$4,183,406/\$160,403,263)											

Prep by: _____ 1st Review: _____

AVISTA UTILITIES
COLSTRIP COMMON AFUDC ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019

AVERAGE MONTHLY AVERAGES (13 Month average)

<u>PERIOD</u>		<u>WASHINGTON</u> <u>(acct 186100 / 111100 WA)</u>	<u>WASHINGTON</u> <u>(acct 186100 WA)</u>	<u>WASHINGTON</u> <u>(acct 111100 WA)</u>	
Annual Amortization		31,743		31,743	
Dec	2018	95,229	1,110,999	-1,015,770	
Dec	2019	63,486	1,110,999	-1,047,513	
		<u>158,715</u>	<u>2,221,998</u>	<u>-2,063,283</u>	
		÷ 2	÷ 2	÷ 2	
Average of beginning and ending months		79,358	1,110,999	-1,031,642	
Jan	2019	92,584	1,110,999	-1,018,415	2,645
Feb	2019	89,938	1,110,999	-1,021,061	-2,646
Mar	2019	87,293	1,110,999	-1,023,706	
Apr	2019	84,648	1,110,999	-1,026,351	
May	2019	82,003	1,110,999	-1,028,996	
Jun	2019	79,357	1,110,999	-1,031,642	
Jul	2019	76,712	1,110,999	-1,034,287	
Aug	2019	74,067	1,110,999	-1,036,932	
Sep	2019	71,422	1,110,999	-1,039,577	
Oct	2019	68,776	1,110,999	-1,042,223	
Nov	2019	66,131	1,110,999	-1,044,868	
		<u>952,289</u>	<u>13,331,988</u>	<u>-12,379,700</u>	
		÷ 12	÷ 12	÷ 12	
AVERAGE OF MONTHLY AVERAGES		79,357	1,110,999	-1,031,642	

Source: General Ledger, see attached

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

Ferc Acct:186100 Service:ED Jurisdiction:WA			
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201812	1,110,999.00	0.00	1,110,999.00
201901	1,110,999.00	0.00	1,110,999.00
201902	1,110,999.00	0.00	1,110,999.00
201903	1,110,999.00	0.00	1,110,999.00
201904	1,110,999.00	0.00	1,110,999.00
201905	1,110,999.00	0.00	1,110,999.00
201906	1,110,999.00	0.00	1,110,999.00
201907	1,110,999.00	0.00	1,110,999.00
201908	1,110,999.00	0.00	1,110,999.00
201909	1,110,999.00	0.00	1,110,999.00
201910	1,110,999.00	0.00	1,110,999.00
201911	1,110,999.00	0.00	1,110,999.00
201912	1,110,999.00	0.00	1,110,999.00
Sum: 0.00			

Ferc Acct:186100 Service:ED Jurisdiction:ID			
Ferc Acct Desc:REGULATORY ASSET AFUDC ALLOWED			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201812	2,355,642.00	0.00	2,355,642.00
201901	2,355,642.00	0.00	2,355,642.00
201902	2,355,642.00	0.00	2,355,642.00
201903	2,355,642.00	0.00	2,355,642.00
201904	2,355,642.00	0.00	2,355,642.00
201905	2,355,642.00	0.00	2,355,642.00
201906	2,355,642.00	0.00	2,355,642.00
201907	2,355,642.00	0.00	2,355,642.00
201908	2,355,642.00	0.00	2,355,642.00
201909	2,355,642.00	0.00	2,355,642.00
201910	2,355,642.00	0.00	2,355,642.00
201911	2,355,642.00	0.00	2,355,642.00
201912	2,355,642.00	0.00	2,355,642.00
Sum: 0.00			

Ferc Acct:111100 Service:ED Jurisdiction:WA			
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201812	-1,013,124.91	-2,645.24	-1,015,770.15
201901	-1,015,770.15	-2,645.24	-1,018,415.39
201902	-1,018,415.39	-2,645.24	-1,021,060.63
201903	-1,021,060.63	-2,645.24	-1,023,705.87
201904	-1,023,705.87	-2,645.24	-1,026,351.11
201905	-1,026,351.11	-2,645.24	-1,028,996.35
201906	-1,028,996.35	-2,645.24	-1,031,641.59
201907	-1,031,641.59	-2,645.24	-1,034,286.83
201908	-1,034,286.83	-2,645.24	-1,036,932.07
201909	-1,036,932.07	-2,645.24	-1,039,577.31
201910	-1,039,577.31	-2,645.24	-1,042,222.55
201911	-1,042,222.55	-2,645.24	-1,044,867.79
201912	-1,044,867.79	-2,645.24	-1,047,513.03
-31,742.88			

Ferc Acct:111100 Service:ED Jurisdiction:ID			
Ferc Acct Desc:ACC AMT COLSTRIP AFUDC COMMON			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201812	-2,148,121.21	-5,608.67	-2,153,729.88
201901	-2,153,729.88	-5,608.67	-2,159,338.55
201902	-2,159,338.55	-5,608.67	-2,164,947.22
201903	-2,164,947.22	-5,608.67	-2,170,555.89
201904	-2,170,555.89	-5,608.67	-2,176,164.56
201905	-2,176,164.56	-5,608.67	-2,181,773.23
201906	-2,181,773.23	-5,608.67	-2,187,381.90
201907	-2,187,381.90	-5,608.67	-2,192,990.57
201908	-2,192,990.57	-5,608.67	-2,198,599.24
201909	-2,198,599.24	-5,608.67	-2,204,207.91
201910	-2,204,207.91	-5,608.67	-2,209,816.58
201911	-2,209,816.58	-5,608.67	-2,215,425.25
201912	-2,215,425.25	-5,608.67	-2,221,033.92
-67,304.04			

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

AVISTA UTILITIES

Kettle Falls
Reserve Balance and Amortization
State of Washington
December 1986 - December 2018

		Washington - Annual Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec 1986	(\$5,247,725)			(\$405,000)	
1	Dec 1987	(5,083,733)	(\$163,992)	(\$163,992)	(405,000)	
24	Dec 2010	(1,311,917)	(163,992)	(3,935,808)	(231,408)	28,932
25	Dec 2011	(1,147,925)	(163,992)	(4,099,800)	(202,476)	28,932
26	Dec 2012	(983,933)	(163,992)	(4,263,792)	(173,544)	28,932
27	Dec 2013	(819,941)	(163,992)	(4,427,784)	(144,612)	28,932
28	Dec 2014	(655,949)	(163,992)	(4,591,776)	(115,680)	28,932
29	Dec 2015	(491,957)	(163,992)	(4,755,768)	(86,748)	28,932
30	Dec 2016	(327,965)	(163,992)	(4,919,760)	(57,816)	28,932
31	Dec 2017	(163,973)	(163,992)	(5,083,752)	(28,884)	28,932
32	Dec 2018	0	(163,973)	(5,247,725)	0	28,884

		Washington - Test Year Monthly Amortization				
		Reserve Balance	Amortization (32 Years)	Cumulative Amortization	Accumulated Depreciation	Amortization (Remaining 14 Years)
	Dec/16	(327,965)	(13,666)	(4,919,760)	(57,816)	2,411
	Jan/17	(314,299)	(13,666)	(4,933,426)	(55,405)	2,411
	Feb/17	(300,633)	(13,666)	(4,947,092)	(52,994)	2,411
	Mar/17	(286,967)	(13,666)	(4,960,758)	(50,583)	2,411
	Apr/17	(273,301)	(13,666)	(4,974,424)	(48,172)	2,411
	May/17	(259,635)	(13,666)	(4,988,090)	(45,761)	2,411
	Jun/17	(245,969)	(13,666)	(5,001,756)	(43,350)	2,411
	Jul/17	(232,303)	(13,666)	(5,015,422)	(40,939)	2,411
	Aug/17	(218,637)	(13,666)	(5,029,088)	(38,528)	2,411
	Sep/17	(204,971)	(13,666)	(5,042,754)	(36,117)	2,411
	Oct/17	(191,305)	(13,666)	(5,056,420)	(33,706)	2,411
	Nov/17	(177,639)	(13,666)	(5,070,086)	(31,295)	2,411
	Dec/17	(163,973)	(13,666)	(5,083,752)	(28,884)	2,411
	Jan/18	(150,307)	(13,666)	(5,097,418)	(26,473)	2,411
	Feb/18	(136,641)	(13,666)	(5,111,084)	(24,062)	2,411
	Mar/18	(122,975)	(13,666)	(5,124,750)	(21,651)	2,411
	Apr/18	(109,309)	(13,666)	(5,138,416)	(19,240)	2,411
	May/18	(95,643)	(13,666)	(5,152,082)	(16,829)	2,411
	Jun/18	(81,977)	(13,666)	(5,165,748)	(14,418)	2,411
	Jul/18	(68,311)	(13,666)	(5,179,414)	(12,007)	2,411
	Aug/18	(54,645)	(13,666)	(5,193,080)	(9,596)	2,411
	Sep/18	(40,979)	(13,666)	(5,206,746)	(7,185)	2,411
	Oct/18	(27,313)	(13,666)	(5,220,412)	(4,774)	2,411
	Nov/18	(13,647)	(13,666)	(5,234,078)	(2,363)	2,411
	Dec/18	0	(13,647)	(5,247,725)	0	2,363

Test Period Amortization
Amortization per ROO
Adjustment

\$0
(\$5,609)
<u>\$5,609</u>

Prep by: _____

AVISTA UTILITIES

	<u>Disallowance</u>	<u>Cumulative Amortization</u>	<u>Accumulated Depreciation</u>	<u>Combined Accum Depr And Amort</u>	
Dec-17	\$5,247,725	\$5,083,752	\$26,473	5,110,225	
Dec-18	5,247,725	\$5,247,725	\$0	5,247,725	
Total	\$10,495,450	\$10,331,477	\$26,473	\$10,357,950	
Divide by 2	÷ 2	÷ 2	÷ 2	÷ 2	
Average	\$5,247,725	\$5,165,739	\$13,237	\$5,178,975	
Jan/18	5,247,725	5,097,418	24,062	5,121,480	
Feb/18	5,247,725	5,111,084	21,651	5,132,735	
Mar/18	5,247,725	5,124,750	19,240	5,143,990	
Apr/18	5,247,725	5,138,416	16,829	5,155,245	
May/18	5,247,725	5,152,082	14,418	5,166,500	15,580,725
Jun/18	5,247,725	5,165,748	12,007	5,177,755	
Jul/18	5,247,725	5,179,414	9,596	5,189,010	
Aug/18	5,247,725	5,193,080	7,185	5,200,265	
Sep/18	5,247,725	5,206,746	4,774	5,211,520	
Oct/18	5,247,725	5,220,412	2,363	5,222,775	
Nov/18	5,247,725	5,234,078	-48	5,234,030	
Total	\$62,972,700	\$61,988,967	\$145,314	\$62,134,280	
Divide by 12	÷ 12	÷ 12	÷ 12	÷ 12	
Average of Monthly Averages	\$5,247,725	\$5,165,747	\$12,110	\$5,177,857	

Rate Base Adjustment		
Disallowance		(5,247,725)
Accum Depr & Amort		5,177,857
Elim ADFIT on Disallowed Plt		0
Net Rate Base Adjustment		(\$69,868)

Prep by: _____

AVISTA UTILITIES

**Deferred FIT Associated with the
Kettle Falls Disallowance
State of Washington
1983 - 2018**

Disallowance	\$5,247,725
Tax Basis at 95%	\$4,985,339 (Reflects ITC basis reduction.)

Book Depreciation Rates		

1983	1/35/12=	0.002381
1984-2018	1/35=	0.028571
2018	1/35*11/12=	0.026190

Deferred taxes have been adjusted to a 35-year life.
(In service for 1 month.)

Year	Book Deprec. Rate	Book Deprec. Amount	Tax Deprec. Rate	Tax Deprec. Amount	Book-Tax Depreciation	Tax Rate	Deferred Tax Expense	Deferred Tax Balance
****	*****	*****	*****	*****	*****	*****	*****	*****
1983	0.002381	\$11,870	0.05	\$249,267	(\$237,397)	0.460000	\$109,203	(\$109,203)
1984	0.028571	142,436	0.10	498,534	(356,098)	0.460000	163,805	(273,008)
1985	0.028571	142,436	0.09	448,681	(306,245)	0.460000	140,873	(413,881)
1986	0.028571	142,436	0.08	398,827	(256,391)	0.460000	117,940	(531,821)
1987	0.028571	142,436	0.07	348,974	(206,538)	0.400000	82,615	(614,436)
1988	0.028571	142,436	0.07	348,974	(206,538)	0.340000	70,223	(684,659)
1989	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(737,932)
1990	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(791,205)
1991	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(844,478)
1992	0.028571	142,436	0.06	299,120	(156,684)	0.340000	53,273	(897,751)
1993	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(952,590)
1994	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,007,429)
1995	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,062,268)
1996	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,117,107)
1997	0.028571	142,436	0.06	299,120	(156,684)	0.350000	54,839	(1,171,946)
1998	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,115,918)
1999	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,059,890)
2000	0.028571	142,436	0	0	142,436	0.393355	-56,028	(1,003,862)
2001	0.028571	142,436	0	0	142,436	0.393355	-56,028	(947,834)
2002	0.028571	142,436	0	0	142,436	0.393355	-56,028	(891,806)
2003	0.028571	142,436	0	0	142,436	0.393355	-56,028	(835,778)
2004	0.028571	142,436	0	0	142,436	0.393355	-56,028	(779,750)
2005	0.028571	142,436	0	0	142,436	0.393355	-56,028	(723,722)
2006	0.028571	142,436	0	0	142,436	0.393355	-56,028	(667,694)
2007	0.028571	142,436	0	0	142,436	0.393355	-56,028	(611,666)
2008	0.028571	142,436	0	0	142,436	0.393355	-56,028	(555,638)
2009	0.028571	142,436	0	0	142,436	0.393355	-56,028	(499,610)
2010	0.028571	142,436	0	0	142,436	0.393355	-56,028	(443,582)
2011	0.028571	142,436	0	0	142,436	0.393355	-56,028	(387,554)
2012	0.028571	142,436	0	0	142,436	0.393355	-56,028	(331,526)
2013	0.028571	142,436	0	0	142,436	0.393355	-56,028	(275,498)
2014	0.028571	142,436	0	0	142,436	0.393355	-56,028	(219,470)
2015	0.028571	142,436	0	0	142,436	0.393355	-56,028	(163,442)
2016	0.028571	142,436	0	0	142,436	0.393355	-56,028	(107,414)
2017	0.028571	142,436	0	0	142,436	0.393355	-56,028	(51,386)
2018	0.026190	130,645	0	0	130,645	0.393355	-51,386	0
		4,985,339		4,985,337			0	

Deferred Tax Balance at December 31, 2017
Deferred Tax Balance at December 31, 2018

\$0
\$0
\$0 AMA

Prep by: _____ 1st Review: _____

Avista Corporation
 Settlement Exchange Power (WNP3) Adjustment - Washington
 12 Months Ended 12/31/2019

	Annual
Normal amortization	\$77,993,038.64
Amount recorded for 12ME 12/31/2019	<u>77,993,038.64</u>
Adjustment	\$ -
Normal deferred FIT expense	\$293,523
Amount recorded for 12ME 12/31/19	<u>293,523</u>
Adjustment	\$ -
RATE BASE	
Production	\$56,401,750
Accum. amort. (AMA 12.2019)	-55,857,577
Deferred FIT (AMA 12.2019)	<u>-97,837</u>
Total Rate Year Rate Base	\$446,336

Prep by: _____ 1st Review: _____

Ferc Acct:124900 Service:ED Jurisdiction:WA			
Ferc Acct Desc:OTHER INVEST-WNP3 EXCHANGE POW			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	79,626,000.00	0.00	79,626,000.00
201802	79,626,000.00	0.00	79,626,000.00
201803	79,626,000.00	0.00	79,626,000.00
201804	79,626,000.00	0.00	79,626,000.00
201805	79,626,000.00	0.00	79,626,000.00
201806	79,626,000.00	0.00	79,626,000.00
201807	79,626,000.00	0.00	79,626,000.00
201808	79,626,000.00	0.00	79,626,000.00
201809	79,626,000.00	0.00	79,626,000.00
201810	79,626,000.00	0.00	79,626,000.00
201811	79,626,000.00	0.00	79,626,000.00
201812	79,626,000.00	0.00	79,626,000.00
		0.00	
201901	79,626,000.00	0.00	79,626,000.00
201902	79,626,000.00	0.00	79,626,000.00
201903	79,626,000.00	0.00	79,626,000.00
201904	79,626,000.00	0.00	79,626,000.00
201905	79,626,000.00	0.00	79,626,000.00
201906	79,626,000.00	0.00	79,626,000.00
201907	79,626,000.00	0.00	79,626,000.00
201908	79,626,000.00	0.00	79,626,000.00
201909	79,626,000.00	-79,626,000.00	0.00
201910	0.00	0.00	0.00
201911	0.00	0.00	0.00
201912	0.00	0.00	0.00
		-79,626,000.00	

TOTAL	79,626,000
Divide by 2	÷2
Beg/End Mo Avg	39,813,000
TOTAL	676,821,000
Divide by 12	÷12
Ave Monthly Average	56,401,750

Ferc Acct:124930 Service:ED Jurisdiction:WA			
Ferc Acct Desc:OTHER INVEST-AMT WNP3 EXCHANGE			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	-75,543,007.88	-204,169.23	-75,747,177.11
201802	-75,747,177.11	-204,169.23	-75,951,346.34
201803	-75,951,346.34	-204,169.23	-76,155,515.57
201804	-76,155,515.57	-204,169.23	-76,359,684.80
201805	-76,359,684.80	-204,169.23	-76,563,854.03
201806	-76,563,854.03	-204,169.23	-76,768,023.26
201807	-76,768,023.26	-204,169.23	-76,972,192.49
201808	-76,972,192.49	-204,169.23	-77,176,361.72
201809	-77,176,361.72	-204,169.23	-77,380,530.95
201810	-77,380,530.95	-204,169.23	-77,584,700.18
201811	-77,584,700.18	-204,169.23	-77,788,869.41
201812	-77,788,869.41	-204,169.23	-77,993,038.64
		-2,450,030.76	
201901	-77,993,038.64	-204,169.23	-78,197,207.87
201902	-78,197,207.87	-204,169.23	-78,401,377.10
201903	-78,401,377.10	-204,169.23	-78,605,546.33
201904	-78,605,546.33	-204,169.23	-78,809,715.56
201905	-78,809,715.56	-204,169.23	-79,013,884.79
201906	-79,013,884.79	-204,169.23	-79,218,054.02
201907	-79,218,054.02	-204,169.23	-79,422,223.25
201908	-79,422,223.25	-204,169.23	-79,626,392.48
201909	-79,626,392.48	79,626,392.48	0.00
201910	0.00	0.00	0.00
201911	0.00	0.00	0.00
201912	0.00	0.00	0.00
		77,993,038.64	

2019 expense	-1,633,353.84
TOTAL	(77,993,039)
Divide by 2	÷2
Beg/End Mo Avg	(38,996,519)
TOTAL	(670,290,921)
Divide by 12	÷12
Ave Monthly Average	(55,857,577)

Ferc Acct:283120 Service:ED Jurisdiction:WA			
Ferc Acct Desc:ADFIT WNP3			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201801	-733,827.00	36,692.00	-697,135.00
201802	-697,135.00	36,692.00	-660,443.00
201803	-660,443.00	36,692.00	-623,751.00
201804	-623,751.00	36,692.00	-587,059.00
201805	-587,059.00	36,692.00	-550,367.00
201806	-550,367.00	36,692.00	-513,675.00
201807	-513,675.00	36,692.00	-476,983.00
201808	-476,983.00	36,692.00	-440,291.00
201809	-440,291.00	36,692.00	-403,599.00
201810	-403,599.00	36,692.00	-366,907.00
201811	-366,907.00	36,692.00	-330,215.00
201812	-330,215.00	36,692.00	-293,523.00
		440,304.00	
201901	-293,523.00	36,692.00	-256,831.00
201902	-256,831.00	36,692.00	-220,139.00
201903	-220,139.00	36,692.00	-183,447.00
201904	-183,447.00	36,692.00	-146,755.00
201905	-146,755.00	36,692.00	-110,063.00
201906	-110,063.00	36,692.00	-73,371.00
201907	-73,371.00	36,692.00	-36,679.00
201908	-36,679.00	36,679.00	0.00
201909	0.00	0.00	0.00
201910	0.00	0.00	0.00
201911	0.00	0.00	0.00
201912	0.00	0.00	0.00
		293,523.00	

TOTAL	(293,523)
Divide by 2	÷2
Beg/End Mo Avg	(146,762)
TOTAL	(1,174,047)
Divide by 12	÷12
Ave Monthly Average	(97,837)

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

Avista Utilites
 Couer d' Alene Tribe Settlement - Past Storage Deferrals
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>	WASHINGTON			<u>Non-Plant Excess ADFIT Balance</u>
	Book Cost	Book A/D	Deferred Tax Bal	
Dec 2018	1,553,548	(1,261,988)	(61,228)	
Dec 2019	1,553,548	(1,414,106)	(29,283)	
TOTAL	3,107,095	(2,676,093)	(90,510)	
Divide by 2	÷2	÷2	÷2	
Beg/End Mo Avg	1,553,548	(1,338,047)	(45,255)	
Jan 2019	1,553,548	(1,274,664)	(58,566)	
Feb 2019	1,553,548	(1,287,341)	(55,903)	
Mar 2019	1,553,548	(1,300,017)	(53,241)	
Apr 2019	1,553,548	(1,312,694)	(50,579)	-
May 2019	1,553,548	(1,325,370)	(47,917)	
Jun 2019	1,553,548	(1,338,047)	(45,255)	
Jul 2019	1,553,548	(1,350,723)	(42,593)	
Aug 2019	1,553,548	(1,363,400)	(39,931)	
Sep 2019	1,553,548	(1,376,076)	(37,269)	
Oct 2019	1,553,548	(1,388,753)	(34,607)	
Nov 2019	1,553,548	(1,401,429)	(31,945)	
TOTAL	18,642,570	(16,056,561)	(543,062)	
Divide by 12	÷12	÷12	÷12	
Ave Monthly Average	1,553,548	(1,338,047)	(45,255)	
Total AMA Rate Base	\$170,246			

Prep by: _____ 1st Review: _____

REGULATORY ASSET								
WA	Total	1/2010 528	120					
Date	Regulatory Asset - Beginning Balance	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Ending Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	182382 ED WA	407382 ED WA	182382 ED WA		186382 ED ID	410100 ED ID	283382 ED ID	283382 ED ID
12/1/2009	1,553,547.51				1,553,547.51			(543,741.63)
12/31/2009	1,553,547.51		-		1,553,547.51	-	-	(543,741.63)
8/31/2018	354,942.45	12,676.52	(12,676.52)	(1,211,281.57)	342,265.94	(2,662.07)	2,662.07	(71,875.85)
9/30/2018	342,265.94	12,676.52	(12,676.52)	(1,223,958.09)	329,589.42	(2,662.07)	2,662.07	(69,213.78)
10/31/2018	329,589.42	12,676.52	(12,676.52)	(1,236,634.61)	316,912.90	(2,662.07)	2,662.07	(66,551.71)
11/30/2018	316,912.90	12,676.52	(12,676.52)	(1,249,311.12)	304,236.39	(2,662.07)	2,662.07	(63,889.64)
12/31/2018	304,236.39	12,676.52	(12,676.52)	(1,261,987.64)	291,559.87	(2,662.07)	2,662.07	(61,227.57)
1/31/2019	291,559.87	12,676.52	(12,676.52)	(1,274,664.15)	278,883.36	(2,662.07)	2,662.07	(58,565.50)
2/28/2019	278,883.36	12,676.52	(12,676.52)	(1,287,340.67)	266,206.84	(2,662.07)	2,662.07	(55,903.44)
3/31/2019	266,206.84	12,676.52	(12,676.52)	(1,300,017.19)	253,530.32	(2,662.07)	2,662.07	(53,241.37)
4/30/2019	253,530.32	12,676.52	(12,676.52)	(1,312,693.70)	240,853.81	(2,662.07)	2,662.07	(50,579.30)
5/31/2019	240,853.81	12,676.52	(12,676.52)	(1,325,370.22)	228,177.29	(2,662.07)	2,662.07	(47,917.23)
6/30/2019	228,177.29	12,676.52	(12,676.52)	(1,338,046.74)	215,500.77	(2,662.07)	2,662.07	(45,255.16)
7/31/2019	215,500.77	12,676.52	(12,676.52)	(1,350,723.25)	202,824.26	(2,662.07)	2,662.07	(42,593.09)
8/31/2019	202,824.26	12,676.52	(12,676.52)	(1,363,399.77)	190,147.74	(2,662.07)	2,662.07	(39,931.03)
9/30/2019	190,147.74	12,676.52	(12,676.52)	(1,376,076.28)	177,471.23	(2,662.07)	2,662.07	(37,268.96)
10/31/2019	177,471.23	12,676.52	(12,676.52)	(1,388,752.80)	164,794.71	(2,662.07)	2,662.07	(34,606.89)
11/30/2019	164,794.71	12,676.52	(12,676.52)	(1,401,429.32)	152,118.19	(2,662.07)	2,662.07	(31,944.82)
12/31/2019	152,118.19	12,676.52	(12,676.52)	(1,414,105.83)	139,441.68	(2,662.07)	2,662.07	(29,282.75)
1/31/2020	139,441.68	12,676.52	(12,676.52)	(1,426,782.35)	126,765.16	(2,662.07)	2,662.07	(26,620.68)
2/29/2020	126,765.16	12,676.52	(12,676.52)	(1,439,458.86)	114,088.65	(2,662.07)	2,662.07	(23,958.62)
3/31/2020	114,088.65	12,676.52	(12,676.52)	(1,452,135.38)	101,412.13	(2,662.07)	2,662.07	(21,296.55)
4/30/2020	101,412.13	12,676.52	(12,676.52)	(1,464,811.90)	88,735.61	(2,662.07)	2,662.07	(18,634.48)
5/31/2020	88,735.61	12,676.52	(12,676.52)	(1,477,488.41)	76,059.10	(2,662.07)	2,662.07	(15,972.41)
6/30/2020	76,059.10	12,676.52	(12,676.52)	(1,490,164.93)	63,382.58	(2,662.07)	2,662.07	(13,310.34)
7/31/2020	63,382.58	12,676.52	(12,676.52)	(1,502,841.45)	50,706.06	(2,662.07)	2,662.07	(10,648.27)
8/31/2020	50,706.06	12,676.52	(12,676.52)	(1,515,517.96)	38,029.55	(2,662.07)	2,662.07	(7,986.21)
9/30/2020	38,029.55	12,676.52	(12,676.52)	(1,528,194.48)	25,353.03	(2,662.07)	2,662.07	(5,324.14)
10/31/2020	25,353.03	12,676.52	(12,676.52)	(1,540,870.99)	12,676.52	(2,662.07)	2,662.07	(2,662.07)
11/30/2020	12,676.52	12,676.52	(12,676.52)	(1,553,547.51)	0.00	(2,662.07)	2,662.07	(0.00)
		1,553,547.51	(1,553,547.51)			(481,626.70)	543,741.63	
	Test Period Expense	152,118.19						

Avista Utilities
 Couer d' Alene Tribe Settlement - 4e (CDR Fund) Deferral
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Dec	2018	112,735	(91,527)	0
Dec	2019	112,735	(102,592)	0
TOTAL		225,470	(194,119)	0
Divide by 2		÷2	÷2	÷2
Beg/End Mo	Avg	112,735	(97,059)	0
Jan	2019	112,735	(92,449)	0
Feb	2019	112,735	(93,371)	0
Mar	2019	112,735	(94,293)	0
Apr	2019	112,735	(95,215)	0
May	2019	112,735	(96,137)	0
Jun	2019	112,735	(97,059)	0
Jul	2019	112,735	(97,982)	0
Aug	2019	112,735	(98,904)	0
Sep	2019	112,735	(99,826)	0
Oct	2019	112,735	(100,748)	0
Nov	2019	112,735	(101,670)	0
TOTAL		1,352,820	(1,164,714)	0
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		112,735	(97,059)	0

Total AMA Rate Base

\$15,676

Note: During the IRS audit of the 2008-2009 tax return in late 2012, the Company agreed to expense the same for tax as for book, therefore, no ADFIT is required.

Prep by: _____ 1st Review: _____

REGULATORY ASSET											
2009 P/T ratio	64.42%										
WA	Total	595	5.00%	120							
Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit) (1)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	407424 ED WA	407324 ED WA	419324 ED WA		182324 ED WA		182324 ED WA	410100 ED WA	410200 ZZ ZZ	283324 ED WA	283324 ED WA
10/31/2009	(10,736.67)		(26,841.67)	10,736.67	37,578.34		37,578.34				
11/30/2009	(10,736.67)		(26,841.67)	21,473.34	37,578.34		75,156.68				
12/31/2009	(10,736.67)		(26,841.67)	32,210.01	37,578.34		112,735.02				
9/30/2018		922.09				(922.09)	(88,760.67)				
10/31/2018		922.09				(922.09)	(89,682.76)				
11/30/2018		922.09				(922.09)	(90,604.85)				
12/31/2018		922.09				(922.09)	(91,526.94)				
1/31/2019		922.09				(922.09)	(92,449.03)				
2/28/2019		922.09				(922.09)	(93,371.12)				
3/31/2019		922.09				(922.09)	(94,293.21)				
4/30/2019		922.09				(922.09)	(95,215.30)				
5/31/2019		922.09				(922.09)	(96,137.39)				
6/30/2019		922.09				(922.09)	(97,059.48)				
7/31/2019		922.09				(922.09)	(97,981.57)				
8/31/2019		922.09				(922.09)	(98,903.66)				
9/30/2019		922.09				(922.09)	(99,825.75)				
10/31/2019		922.09				(922.09)	(100,747.84)				
11/30/2019		922.09				(922.09)	(101,669.93)				
12/31/2019		922.09				(922.09)	(102,592.02)				
1/31/2020		922.09				(922.09)	(103,514.11)				
2/29/2020		922.09				(922.09)	(104,436.20)				
3/31/2020		922.09				(922.09)	(105,358.29)				
4/30/2020		922.09				(922.09)	(106,280.38)				
5/31/2020		922.09				(922.09)	(107,202.47)				
6/30/2020		922.09				(922.09)	(108,124.56)				
7/31/2020		922.09				(922.09)	(109,046.66)				
8/31/2020		922.09				(922.09)	(109,968.75)				
9/30/2020		922.09				(922.09)	(110,890.84)				
10/31/2020		922.09				(922.09)	(111,812.93)				
11/30/2020		922.09				(922.09)	(112,735.02)				
	(32,210.01)	112,735.02	(80,525.01)			0.00					
Test Period Expense		11,065.08									

Avista Utilites
 Spokane River Relicensing - Capital Costs Deferrals
WASHINGTON Year ended 12/31/2019

<u>PERIOD</u>	WASHINGTON			<u>Non Plant Excess ADFIT Balance</u>
	Book Cost	Book A/D	Deferred Tax Bal	
Dec 2018	743,189	(603,386)	(29,358)	
Dec 2019	743,189	(676,327)	(14,041)	
TOTAL	1,486,377	(1,279,713)	(43,399)	
Divide by 2	÷2	÷2	÷2	
Beg/End Mo Avg	743,189	(639,857)	(21,700)	
Jan 2019	743,189	(609,465)	(28,082)	
Feb 2019	743,189	(615,543)	(26,806)	
Mar 2019	743,189	(621,622)	(25,529)	
Apr 2019	743,189	(627,700)	(24,253)	-
May 2019	743,189	(633,778)	(22,976)	
Jun 2019	743,189	(639,857)	(21,700)	
Jul 2019	743,189	(645,935)	(20,423)	
Aug 2019	743,189	(652,013)	(19,147)	
Sep 2019	743,189	(658,092)	(17,870)	
Oct 2019	743,189	(664,170)	(16,594)	
Nov 2019	743,189	(670,248)	(15,317)	
TOTAL	8,918,264	(7,678,279)	(260,397)	
Divide by 12	÷12	÷12	÷12	
Ave Monthly Average	743,189	(639,857)	(21,700)	
Total AMA Rate Base		\$81,632		

Prep by: _____ 1st Review: _____

REGULATORY ASSET											
2009 P/T ratio	64.59%		593	Months to Amortize		120					
WA	Total		5.00%	Interest rate							
Date	Monthly Deferral of Fixed Asset Amortization Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Accumulated Deferral Asset	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	407422 ED WA	407322 ED WA	419322 ED WA		182322 ED WA		182322 ED WA	410100 ED WA	410200 ZZ ZZ	283322 ED WA	283322 ED WA
Deferral							-				
12/31/2009	(30,989.86)		(77,463.52)	201,315.82	108,453.37		743,188.64	10,846.45	27,112.23	(37,958.68)	(260,116.03)
1/31/2018		6,078.36		200,062.55	(6,078.36)	(536,524.54)	206,664.09	(1,276.45)	-	1,276.45	(43,399.46)
2/28/2018		6,078.36		200,062.55	(6,078.36)	(542,602.90)	200,585.74	(1,276.45)	-	1,276.45	(42,123.00)
3/31/2018		6,078.36		200,062.55	(6,078.36)	(548,681.25)	194,507.38	(1,276.45)	-	1,276.45	(40,846.55)
4/30/2018		6,078.36		200,062.55	(6,078.36)	(554,759.61)	188,429.03	(1,276.45)	-	1,276.45	(39,570.10)
5/31/2018		6,078.36		200,062.55	(6,078.36)	(560,837.96)	182,350.67	(1,276.45)	-	1,276.45	(38,293.64)
6/30/2018		6,078.36		200,062.55	(6,078.36)	(566,916.32)	176,272.32	(1,276.45)	-	1,276.45	(37,017.19)
7/31/2018		6,078.36		200,062.55	(6,078.36)	(572,994.67)	170,193.96	(1,276.45)	-	1,276.45	(35,740.73)
8/31/2018		6,078.36		200,062.55	(6,078.36)	(579,073.03)	164,115.60	(1,276.45)	-	1,276.45	(34,464.28)
9/30/2018		6,078.36		200,062.55	(6,078.36)	(585,151.39)	158,037.25	(1,276.45)	-	1,276.45	(33,187.82)
10/31/2018		6,078.36		200,062.55	(6,078.36)	(591,229.74)	151,958.89	(1,276.45)	-	1,276.45	(31,911.37)
11/30/2018		6,078.36		200,062.55	(6,078.36)	(597,308.10)	145,880.54	(1,276.45)	-	1,276.45	(30,634.91)
12/31/2018		6,078.36		200,062.55	(6,078.36)	(603,386.45)	139,802.18	(1,276.45)	-	1,276.45	(29,358.46)
1/31/2019		6,078.36		200,062.55	(6,078.36)	(609,464.81)	133,723.83	(1,276.45)	-	1,276.45	(28,082.00)
2/28/2019		6,078.36		200,062.55	(6,078.36)	(615,543.16)	127,645.47	(1,276.45)	-	1,276.45	(26,805.55)
3/31/2019		6,078.36		200,062.55	(6,078.36)	(621,621.52)	121,567.11	(1,276.45)	-	1,276.45	(25,529.09)
4/30/2019		6,078.36		200,062.55	(6,078.36)	(627,699.88)	115,488.76	(1,276.45)	-	1,276.45	(24,252.64)
5/31/2019		6,078.36		200,062.55	(6,078.36)	(633,778.23)	109,410.40	(1,276.45)	-	1,276.45	(22,976.18)
6/30/2019		6,078.36		200,062.55	(6,078.36)	(639,856.59)	103,332.05	(1,276.45)	-	1,276.45	(21,699.73)
7/31/2019		6,078.36		200,062.55	(6,078.36)	(645,934.94)	97,253.69	(1,276.45)	-	1,276.45	(20,423.28)
8/31/2019		6,078.36		200,062.55	(6,078.36)	(652,013.30)	91,175.34	(1,276.45)	-	1,276.45	(19,146.82)
9/30/2019		6,078.36		200,062.55	(6,078.36)	(658,091.65)	85,096.98	(1,276.45)	-	1,276.45	(17,870.37)
10/31/2019		6,078.36		200,062.55	(6,078.36)	(664,170.01)	79,018.62	(1,276.45)	-	1,276.45	(16,593.91)
11/30/2019		6,078.36		200,062.55	(6,078.36)	(670,248.37)	72,940.27	(1,276.45)	-	1,276.45	(15,317.46)
12/31/2019		6,078.36		200,062.55	(6,078.36)	(676,326.72)	66,861.91	(1,276.45)	-	1,276.45	(14,041.00)
1/31/2020		6,078.36		200,062.55	(6,078.36)	(682,405.08)	60,783.56	(1,276.45)	-	1,276.45	(12,764.55)
2/29/2020		6,078.36		200,062.55	(6,078.36)	(688,483.43)	54,705.20	(1,276.45)	-	1,276.45	(11,488.09)
3/31/2020		6,078.36		200,062.55	(6,078.36)	(694,561.79)	48,626.85	(1,276.45)	-	1,276.45	(10,211.64)
4/30/2020		6,078.36		200,062.55	(6,078.36)	(700,640.14)	42,548.49	(1,276.45)	-	1,276.45	(8,935.18)
5/31/2020		6,078.36		200,062.55	(6,078.36)	(706,718.50)	36,470.13	(1,276.45)	-	1,276.45	(7,658.73)
6/30/2020		6,078.36		200,062.55	(6,078.36)	(712,796.86)	30,391.78	(1,276.45)	-	1,276.45	(6,382.27)
7/31/2020		6,078.36		200,062.55	(6,078.36)	(718,875.21)	24,313.42	(1,276.45)	-	1,276.45	(5,105.82)
8/31/2020		6,078.36		200,062.55	(6,078.36)	(724,953.57)	18,235.07	(1,276.45)	-	1,276.45	(3,829.36)
9/30/2020		6,078.36		200,062.55	(6,078.36)	(731,031.92)	12,156.71	(1,276.45)	-	1,276.45	(2,552.91)
10/31/2020		6,078.36		200,062.55	(6,078.36)	(737,110.28)	6,078.36	(1,276.45)	-	1,276.45	(1,276.45)
11/30/2020		6,078.36		200,062.55	(6,078.36)	(743,188.63)	(0.00)	(1,276.45)	-	1,276.45	0.00
	(201,315.82)	743,188.64	(541,872.82)		(0.00)			(159,871.55)	189,655.49	0.00	
Test Period Expense		72,940.27									

Prep by: _____ 1st Review: _____

Avista Utilites
 Spokane River Relicensing - PM&E Deferral
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>	WASHINGTON			<u>Non Plant Excess ADFIT Balance</u>
	Book Cost	Book A/D	Deferred Tax Bal	
Dec 2018	471,914	(383,141)	(18,642)	
Dec 2019	471,914	(429,457)	(8,916)	
TOTAL	943,827	(812,599)	(27,558)	
Divide by 2	÷2	÷2	÷2	
Beg/End Mo Avg	471,914	(406,299)	(13,779)	
Jan 2019	471,914	(387,001)	(17,832)	
Feb 2019	471,914	(390,861)	(17,021)	
Mar 2019	471,914	(394,720)	(16,211)	
Apr 2019	471,914	(398,580)	(15,400)	-
May 2019	471,914	(402,440)	(14,590)	
Jun 2019	471,914	(406,299)	(13,779)	
Jul 2019	471,914	(410,159)	(12,968)	
Aug 2019	471,914	(414,019)	(12,158)	
Sep 2019	471,914	(417,878)	(11,347)	
Oct 2019	471,914	(421,738)	(10,537)	
Nov 2019	471,914	(425,598)	(9,726)	
TOTAL	5,662,964	(4,875,593)	(165,348)	
Divide by 12	÷12	÷12	÷12	
Ave Monthly Average	471,914	(406,299)	(13,779)	
Total AMA Rate Base		\$51,835		

Prep by: _____ 1st Review: _____

REGULATORY ASSET										
2009 P/T ratio	64.59%		593	Months to Amortize		120				
WA	Total		5.00%							
Date	Monthly Deferral of costs Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Interest Expense (Benefit)	Monthly Entry Regulatory Asset	Accumulated Amortization	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	DFIT - Nonoperating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	184997 ZZ ZZ 184998 ZZ ZZ	537000 ED WA	419323 ED WA	182323 ED WA		182323 ED WA	410100 ED WA	410200 ZZ ZZ	283323 ED WA	283323 ED WA
1/31/2010	(28,504.54)		(59.38)	28,563.92		471,913.70	9,976.59	20.78	(9,997.37)	(165,169.80)
1/31/2018		3,859.67		(3,859.67)	(340,685.08)	131,228.62	(810.53)	-	810.53	(27,558.01)
2/28/2018		3,859.67		(3,859.67)	(344,544.75)	127,368.95	(810.53)	-	810.53	(26,747.48)
3/31/2018		3,859.67		(3,859.67)	(348,404.41)	123,509.29	(810.53)	-	810.53	(25,936.95)
4/30/2018		3,859.67		(3,859.67)	(352,264.08)	119,649.62	(810.53)	-	810.53	(25,126.42)
5/31/2018		3,859.67		(3,859.67)	(356,123.74)	115,789.96	(810.53)	-	810.53	(24,315.89)
6/30/2018		3,859.67		(3,859.67)	(359,983.41)	111,930.29	(810.53)	-	810.53	(23,505.36)
7/31/2018		3,859.67		(3,859.67)	(363,843.08)	108,070.62	(810.53)	-	810.53	(22,694.83)
8/31/2018		3,859.67		(3,859.67)	(367,702.74)	104,210.96	(810.53)	-	810.53	(21,884.30)
9/30/2018		3,859.67		(3,859.67)	(371,562.41)	100,351.29	(810.53)	-	810.53	(21,073.77)
10/31/2018		3,859.67		(3,859.67)	(375,422.07)	96,491.63	(810.53)	-	810.53	(20,263.24)
11/30/2018		3,859.67		(3,859.67)	(379,281.74)	92,631.96	(810.53)	-	810.53	(19,452.71)
12/31/2018		3,859.67		(3,859.67)	(383,141.40)	88,772.30	(810.53)	-	810.53	(18,642.18)
1/31/2019		3,859.67		(3,859.67)	(387,001.07)	84,912.63	(810.53)	-	810.53	(17,831.65)
2/28/2019		3,859.67		(3,859.67)	(390,860.73)	81,052.97	(810.53)	-	810.53	(17,021.12)
3/31/2019		3,859.67		(3,859.67)	(394,720.40)	77,193.30	(810.53)	-	810.53	(16,210.59)
4/30/2019		3,859.67		(3,859.67)	(398,580.06)	73,333.64	(810.53)	-	810.53	(15,400.06)
5/31/2019		3,859.67		(3,859.67)	(402,439.73)	69,473.97	(810.53)	-	810.53	(14,589.53)
6/30/2019		3,859.67		(3,859.67)	(406,299.39)	65,614.31	(810.53)	-	810.53	(13,779.00)
7/31/2019		3,859.67		(3,859.67)	(410,159.06)	61,754.64	(810.53)	-	810.53	(12,968.47)
8/31/2019		3,859.67		(3,859.67)	(414,018.72)	57,894.98	(810.53)	-	810.53	(12,157.95)
9/30/2019		3,859.67		(3,859.67)	(417,878.39)	54,035.31	(810.53)	-	810.53	(11,347.42)
10/31/2019		3,859.67		(3,859.67)	(421,738.05)	50,175.65	(810.53)	-	810.53	(10,536.89)
11/30/2019		3,859.67		(3,859.67)	(425,597.72)	46,315.98	(810.53)	-	810.53	(9,726.36)
12/31/2019		3,859.67		(3,859.67)	(429,457.38)	42,456.32	(810.53)	-	810.53	(8,915.83)
1/31/2020		3,859.67		(3,859.67)	(433,317.05)	38,596.65	(810.53)	-	810.53	(8,105.30)
2/29/2020		3,859.67		(3,859.67)	(437,176.71)	34,736.99	(810.53)	-	810.53	(7,294.77)
3/31/2020		3,859.67		(3,859.67)	(441,036.38)	30,877.32	(810.53)	-	810.53	(6,484.24)
4/30/2020		3,859.67		(3,859.67)	(444,896.04)	27,017.66	(810.53)	-	810.53	(5,673.71)
5/31/2020		3,859.67		(3,859.67)	(448,755.71)	23,157.99	(810.53)	-	810.53	(4,863.18)
6/30/2020		3,859.67		(3,859.67)	(452,615.37)	19,298.33	(810.53)	-	810.53	(4,052.65)
7/31/2020		3,859.67		(3,859.67)	(456,475.04)	15,438.66	(810.53)	-	810.53	(3,242.12)
8/31/2020		3,859.67		(3,859.67)	(460,334.70)	11,579.00	(810.53)	-	810.53	(2,431.59)
9/30/2020		3,859.67		(3,859.67)	(464,194.37)	7,719.33	(810.53)	-	810.53	(1,621.06)
10/31/2020		3,859.67		(3,859.67)	(468,054.03)	3,859.67	(810.53)	-	810.53	(810.53)
11/30/2020		3,859.67		(3,859.67)	(471,913.70)	(0.00)	(810.53)	-	810.53	0.00
	(468,587.15)	471,913.70	(3,326.55)	(0.00)			17,748.07	1,164.29	0.00	
Test Period Expense		46,315.98								

Prep by: _____ 1st Review: _____

Avista Utilites
 Montana Settlement Lease Payment
Washington AMA Rate Year

<u>PERIOD</u>		WASHINGTON	
		Deferred Balance 186360	Deferred Tax Bal 283365
Dec	2018	0	0
Dec	2019	0	0
TOTAL		0	0
Divide by 2		÷2	÷2
Beg/End Mo Avg		0	0
Jan	2019	0	0
Feb	2019	0	0
Mar	2019	0	0
Apr	2019	0	0
May	2019	0	0
Jun	2019	0	0
Jul	2019	0	0
Aug	2019	0	0
Sep	2019	0	0
Oct	2019	0	0
Nov	2019	0	0
TOTAL		0	0
Divide by 12		÷12	÷12
Ave Monthly Average		0	0

Total 2017 AMA Rate Base **\$0**

Annual Expense	TOTAL	WA	ID
Test Year:			
Annual Payment (2019 Expense)	\$ 4,983,557	\$ 3,271,207	\$ 1,712,350
 Total 2019 Annual Expense	 \$ 4,983,557	 \$ 3,271,207	 \$ 1,712,350

Both the Annual Payment and Amortization Expense are booked to Account 540100.

Prep by: _____ 1st Review: _____

Avista Utilites
Montana Settlement Lease Payment
Annual Expense

Rent Year	Payment Date	Base Rent	CPI Annual		Annual Rent	WA Allocation	ID Allocation	WA Rent	ID Rent
			Average Index						
2007	February 2008	\$ 4,000,000		1	\$ 4,000,000	65.83%	34.17%	\$ 2,633,200	\$ 1,366,800
2008	February 2009	\$ 4,000,000	1.0428		\$ 4,171,200	64.59%	35.41%	\$ 2,694,178	\$ 1,477,022
2009	February 2010	\$ 4,000,000	1.0431		\$ 4,172,400	64.42%	35.58%	\$ 2,687,860	\$ 1,484,540
2010	February 2011	\$ 4,000,000	1.0705		\$ 4,282,000	64.87%	35.13%	\$ 2,777,733	\$ 1,504,267
2011	February 2012	\$ 4,000,000	1.0880		\$ 4,352,000	65.16%	34.84%	\$ 2,835,763	\$ 1,516,237
2012	February 2013	\$ 4,000,000	1.1198		\$ 4,479,200	65.24%	34.76%	\$ 2,922,230	\$ 1,556,970
2013	February 2014	\$ 4,000,000	1.138		\$ 4,552,000	65.01%	34.99%	\$ 2,959,255	\$ 1,592,745
2014	February 2015	\$ 4,000,000	1.1552		\$ 4,620,800	65.19%	34.81%	\$ 3,012,300	\$ 1,608,500
2015	February 2016	\$ 4,000,000	1.1743		\$ 4,697,200	64.71%	35.29%	\$ 3,039,558	\$ 1,657,642
2016	February 2017	\$ 4,000,000	1.1349		\$ 4,539,600	65.73%	34.27%	\$ 2,983,879	\$ 1,555,721
2017	February 2018	\$ 4,000,000	1.2155		\$ 4,861,800	65.73%	34.27%	\$ 3,195,598	\$ 1,666,202
2018	February 2019	\$ 4,000,000	1.2245		\$ 4,898,000	65.39%	34.61%	\$ 3,202,802	\$ 1,695,198
2019	February 2020	\$ 4,000,000	1.2459		\$ 4,983,557	65.64%	34.36%	\$ 3,271,207	\$ 1,712,350
								\$ 38,215,564	\$ 20,394,193

Note: The existing 10-Year term of the lease payments agreed to expired at the end of 2016; however, the Mt Trust Fund Settlement payments will continue as the lease payment obligation is negotiated through future settlement discussions.

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2019

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			ELECTRIC			TOTAL	GAS		
		Customer Advance Bal	EDWA Wash	EDID Idaho	EDWA Wash	EDID Idaho	Customer Advance Bal		GDWA Wash	GDID Idaho	
		252000	252000	252000			252000	252000	252000		
			WA	ID							
	Dec 2018	(2,139,174)	(1,018,716)	(1,120,458)			(3,031)	0			(3,031)
	Dec 2019	(2,083,490)	(826,598)	(1,256,892)			0	0			0
	TOTAL	(4,222,664)	(1,845,314)	(2,377,350)			(3,031)	0			(3,031)
	Divide by 2	±2	±2	±2			±2	±2			±2
	Beg/End Mo Avg	(2,111,332)	(922,657)	(1,188,675)			(1,516)	0			(1,516)
	Jan 2019	(2,227,530)	(1,009,696)	(1,217,834)			(3,031)	0			(3,031)
	Feb 2019	(2,174,806)	(1,008,408)	(1,166,398)			(2,694)	0			(2,694)
	Mar 2019	(2,141,982)	(1,008,408)	(1,133,574)			(2,694)	0			(2,694)
	Apr 2019	(2,148,199)	(1,024,614)	(1,123,585)			(2,694)	0			(2,694)
	May 2019	(2,121,406)	(986,454)	(1,134,952)			(2,694)	0			(2,694)
	Jun 2019	(2,139,921)	(976,302)	(1,163,619)			(2,021)	0			(2,021)
	Jul 2019	(2,028,398)	(900,914)	(1,127,484)			(2,021)	0			(2,021)
	Aug 2019	(2,085,674)	(900,914)	(1,184,760)			(2,021)	0			(2,021)
	Sep 2019	(2,002,644)	(839,914)	(1,162,730)			(2,021)	0			(2,021)
	Oct 2019	(1,994,016)	(803,054)	(1,190,962)			0	2,021			(2,021)
	Nov 2019	(2,081,091)	(803,054)	(1,278,037)			(2,021)	(2,021)			0
	TOTAL	(25,256,999)	(11,184,389)	(14,072,610)			(25,428)	0			(25,428)
	Divide by 12	÷12	÷12	÷12			÷12	÷12			÷12
	Ave Monthly Average	(2,104,750)	(932,032)	(1,172,718)			(2,119)	0			(2,119)

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal	252000	Wash	Idaho	Wash	Idaho
		252000	252000	252000	252000	252000	252000
			CDA				
	Dec 2018	0					
	Dec 2019	0					
	TOTAL	0					
	Divide by 2	±2					
	Beg/End Mo Avg	0					
	Jan 2019	0					
	Feb 2019	0					
	Mar 2019	0					
	Apr 2019	0					
	May 2019	0					
	Jun 2019	0					
	Jul 2019	0					
	Aug 2019	2,649					
	Sep 2019	(162)					
	Oct 2019	(209,224)					
	Nov 2019	0					
	TOTAL	(206,737)					
	Divide by 12	÷12					
	Ave Monthly Average	(17,228)	See allocation of unassigned customer advances worksheet.				
		(14,866)	(6,941)	(3,539)	(2,939)	(1,447)	

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Distribution Plant	Percentage	Unassigned Advances	
			Account	252000
	WA	40.29%	(6,941)	
	ID	20.54%	(3,539)	
WWP Gas	WA	17.06%	(2,939)	
	ID	8.40%	(1,447)	
WPNG Gas	OR	13.71%	(2,362)	
TOTAL		100.0%	(17,228)	

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDA	(14,866)	(6,941)	(3,539)	(2,939)	(1,447)
252000 ED	(2,104,750)	(932,032)	(1,172,718)		
252000 GD	(2,119)			0	(2,119)
TOTALS	(\$2,121,735)	(\$938,973)	(\$1,176,257)	(\$2,939)	(\$3,566)

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,120,458.26)	(97,376.00)	(1,217,834.26)
201902	(1,217,834.26)	51,436.00	(1,166,398.26)
201903	(1,166,398.26)	32,824.12	(1,133,574.14)
201904	(1,133,574.14)	9,989.00	(1,123,585.14)
201905	(1,123,585.14)	(11,366.38)	(1,134,951.52)
201906	(1,134,951.52)	(28,667.00)	(1,163,618.52)
201907	(1,163,618.52)	36,134.32	(1,127,484.20)
201908	(1,127,484.20)	(57,275.94)	(1,184,760.14)
201909	(1,184,760.14)	22,030.00	(1,162,730.14)
201910	(1,162,730.14)	(28,232.00)	(1,190,962.14)
201911	(1,190,962.14)	(87,075.00)	(1,278,037.14)
201912	(1,278,037.14)	21,145.00	(1,256,892.14)
		(136,433.88)	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,018,716.00)	9,020.00	(1,009,696.00)
201902	(1,009,696.00)	1,288.00	(1,008,408.00)
201903	(1,008,408.00)	0.00	(1,008,408.00)
201904	(1,008,408.00)	(16,206.00)	(1,024,614.00)
201905	(1,024,614.00)	38,160.00	(986,454.00)
201906	(986,454.00)	10,152.00	(976,302.00)
201907	(976,302.00)	75,388.00	(900,914.00)
201908	(900,914.00)		(900,914.00)
201909	(900,914.00)	61,000.00	(839,914.00)
201910	(839,914.00)	36,860.00	(803,054.00)
201911	(803,054.00)		(803,054.00)
201912	(803,054.00)	(23,544.00)	(826,598.00)
		192,118.00	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(3,031.20)		(3,031.20)
201902	(3,031.20)	336.80	(2,694.40)
201903	(2,694.40)		(2,694.40)
201904	(2,694.40)		(2,694.40)
201905	(2,694.40)		(2,694.40)
201906	(2,694.40)	673.60	(2,020.80)
201907	(2,020.80)		(2,020.80)
201908	(2,020.80)		(2,020.80)
201909	(2,020.80)		(2,020.80)
201910	(2,020.80)		(2,020.80)
201911	(2,020.80)	2,020.80	0.00
201912	0.00		0.00
		3,031.20	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	0.00		0.00
201902	0.00		0.00
201903	0.00		0.00
201904	0.00		0.00
201905	0.00		0.00
201906	0.00		0.00
201907	0.00		0.00
201908	0.00		0.00
201909	0.00		0.00
201910	0.00	2,020.80	2,020.80
201911	0.00	(2,020.80)	(2,020.80)
201912	0.00		0.00
		0.00	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	0.00	(0.00)	0.00
201902	0.00	0.00	0.00
201903	0.00	(0.00)	0.00
201904	0.00	0.00	0.00
201905	0.00	0.00	0.00
201906	0.00	(0.00)	0.00
201907	0.00	0.00	0.00
201908	0.00	2,649.40	2,649.40
201909	2,649.40	(2,811.23)	(161.83)
201910	(161.83)	(209,061.97)	(209,223.80)
201911	(209,223.80)	209,223.80	0.00
201912	0.00	(0.00)	0.00
		0.00	

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

AVISTA UTILITIES
Washington Customer Deposits

Date	No. of Accounts	Deposits Held
12/31/2018	9,330	2,522,232.00
1/31/2019	9,408	2,530,422.33
2/28/2019	9,377	2,552,701.93
3/31/2019	9,393	2,541,602.24
4/30/2019	9,521	2,541,530.25
5/31/2019	9,583	2,557,639.85
6/30/2019	9,642	2,533,438.43
7/31/2019	9,661	2,537,851.61
8/31/2019	9,873	2,554,452.25
9/30/2019	10,038	2,580,404.96
10/31/2019	10,306	2,589,256.27
11/30/2019	10,509	2,660,500.06
12/31/2019	10,754	2,712,276.86

(Dec 2018 + Dec 2019) / 2 \$2,617,254.43

AMA Deposits \$2,566,421.22

Allocate WA Deposits to Service (1):

WA Electric	77.874%	<u>\$1,998,574.86</u>
WA Gas	22.126%	<u>\$567,846.36</u>
TOTAL		<u>\$2,566,421.22</u>

Per:

<http://www.utc.wa.gov/regulatedindustries/utilities/energy/pages/customerdepositinterestrates.aspx>

Gas, Electric and Solid Waste Companies

As of January 15, 2019, the interest rate that gas, electric, and solid waste companies must pay on the deposits they hold for their **customers is 2.57 percent.**

Gas, electric, and solid waste company rules use the rate as of January 15. The rates were determined as of January 15, 2019.

For Commission Basis Historical 2019 Rate	
<u>Int. Rate Per WAC for 2020</u>	<u>Allocate to Service:</u>
2.57%	<u>\$51,363.37</u>
2.57%	<u>\$14,593.65</u>
	<u>\$65,957.03</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____