

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

Line No.	DESCRIPTION	Pro Forma Def. Debits, Credits & Regulatory Amorts
	Adjustment Number	3.02
	Workpaper Reference	E-PRA
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	231
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	(1,869)
11	Taxes	-
12	Total Production & Transmission	(1,638)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	(779)
23	Taxes	-
24	Total Admin. & General	(779)
25	Total Electric Expenses	(2,417)
26	OPERATING INCOME BEFORE FIT	2,417
FEDERAL INCOME TAX		
27	Current Accrual	508
28	Debt Interest	4
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$1,905
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	(766)
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	(\$766)

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

Description	APL Reference	Normalized Balance 2021-2022	Rate Base	Adjustment	UE-110876 Treatment	Normalized Expense 2021-2022	Expense	Adjustment	Exp Acct	Work paper Ref	
			Balance Per Restated Adj. 1.02				Expense Per Restated Adj. 1.02				
<u>Deferred Debits and Credits</u>											
Colstrip 3 AFUDC Elimination Reallocation	2	(65,332)	(65,332)	-	Test Year	(152,192)	(152,192)	-	Steam Deprec		
Colstrip Common AFUDC	2	79,357	79,357	-	Test Year	31,743	31,743	-	406100		
Kettle Falls Disallowance	3	-	-	-	Test Year	(5,609)	(5,609)	-	407403	P/T Amort E-DDC-9	
Settlement Exchange Power	4	-	446,336	(446,336)	Rate Year *	-	1,633,354	(1,633,354)	405930	P/T Amort E-DDC-11	
CDA Lake Settlement	5	-	170,246	(170,246)	Rate Year *	-	152,118	(152,118)	407382	P/T Amort E-DDC-13	
CDA/SRR CDR Fund	6	-	15,676	(15,676)	Rate Year *	-	11,065	(11,065)	407324	P/T Amort E-DDC-15	
Spokane River Deferral	7	-	81,632	(81,632)	Rate Year *	-	72,940	(72,940)	407322	P/T Amort E-DDC-17	
SRR PM&E Deferral	8	-	51,835	(51,835)	Rate Year *	-	46,316	(46,316)	537000	P/T O&M E-DDC-19	
Montana Riverbed Settlement	9	-	-	-	N/A	3,548,508	3,271,207	277,301	540100	P/T O&M E-DDC-21	
Customer Advances	10	(938,973)	(938,973)	-	Test Year	-	-	-		E-DDC-27	
Customer Deposits	11	(1,998,575)	(1,998,575)	0	Test Year	51,363	51,363	0	905000	Cust Acctg E-DDC-29	
AFUDC	12				Rate Year	-	778,866	(778,866)	407319	AFUDC DFIT	
Sub-Total Deferred Debits and Credits		(2,923,523)	(2,157,798)	\$ (765,725)		3,473,813	5,891,171	\$ (2,417,357)			
Working Capital	See Adj 1.04		44,462,479					\$ (778,866)			
AFUDC			2,306,382					230,985			
AMI Deferral	See PF Adj		(2,243,369)					-			
Revised Restated total			42,367,694					(1,869,477)			
* Rate Year = Oct 1 2021 - Sept 30 2022											
						Def Deb/Credit		\$ (778,866)			
						P/T O&M Adjustment		230,985			
						P/T Deprec Adjustment		-			
						P/T Amort Adjustment		(1,869,477)			
						Customer Accounting		0			
						Gen O&M Adjustment		-			
						Total Expense Adjustment		(2,417,357)	(Adjusted from Restating adj. see Adj. 1.02 Restating Deferred Debits and Credits)		
						FIT Expense		21%	507,645	Automatically Calculated on Total Expense Adj	
						Adjust FIT		21%	-		
						Total Tax Expense Adjustment			507,645		

Prep by: _____ 1st Review: _____

Avista Corporation
Settlement Exchange Power (WNP3) Adjustment - Washington

	<u>Annual</u>
Normal amortization	\$1,633,353.84
Amount recorded for 12ME 12/31/2019	<u>1,633,353.84</u>
Adjustment	\$0.00
Normal deferred FIT expense	\$293,536
Amount recorded for 12ME 12/31/2019	<u>293,536</u>
Adjustment	\$ -
RATE BASE	
Production	\$0
Accum. amort. (AMA 2021)	0
Deferred FIT (AMA 2021)	<u>0</u>
Total Rate Year Rate Base	\$0

Prep by: _____ 1st Review: _____

GL Account Balance Ferc Account : '124900' , Accounting Period : '2018%'

Ferc Acct:124900 Service:ED Jurisdiction:WA			
Ferc Acct Desc:OTHER INVEST-WNP3 EXCHANGE POW			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
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	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
		<u>0.00</u>	

202001	0.00	0.00	0.00
202002	0.00	0.00	0.00
202003	0.00	0.00	0.00
202004	0.00	0.00	0.00
202005	0.00	0.00	0.00
202006	0.00	0.00	0.00
202007	0.00	0.00	0.00
202008	0.00	0.00	0.00
202009	0.00	0.00	0.00
202010	0.00	0.00	0.00
202011	0.00	0.00	0.00
202012	0.00	0.00	0.00
		<u>0.00</u>	

202101	0.00	0.00	0.00
202102	0.00	0.00	0.00
		<u>0.00</u>	

TOTAL	0
Divide by 2	÷2
Beg/End Mo Avg	0
TOTAL	0
Divide by 12	÷12
Ave Monthly Average	0

GL Account Balance Ferc Account : '124930' , Accounting Period : '2018%'

Ferc Acct:124930 Service:ED Jurisdiction:WA			
Ferc Acct Desc:OTHER INVEST-AMT WNP3 EXCHANGE			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
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	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
		<u>-1,633,353.84</u>	

202001	0.00	0.00	0.00
202002	0.00	0.00	0.00
202003	0.00	0.00	0.00
202004	0.00	0.00	0.00
202005	0.00	0.00	0.00
202006	0.00	0.00	0.00
202007	0.00	0.00	0.00
202008	0.00	0.00	0.00
202009	0.00	0.00	0.00
202010	0.00	0.00	0.00
202011	0.00	0.00	0.00
202012	0.00	0.00	0.00
		<u>0.00</u>	

202101	0.00	0.00	0.00
202102	0.00	0.00	0.00
		<u>0.00</u>	

TOTAL	0
Divide by 2	÷2
Beg/End Mo Avg	0
TOTAL	0
Divide by 12	÷12
Ave Monthly Average	0

GL Account Balance Ferc Account : '283120' , Accounting Period : '2018%'

Ferc Acct:283120 Service:ED Jurisdiction:WA			
Ferc Acct Desc:ADFIT WNP3			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
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	36,692.00	13.00
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
		<u>293,536.00</u>	

202001	0.00	0.00	0.00
202002	0.00	0.00	0.00
202003	0.00	0.00	0.00
202004	0.00	0.00	0.00
202005	0.00	0.00	0.00
202006	0.00	0.00	0.00
202007	0.00	0.00	0.00
202008	0.00	0.00	0.00
202009	0.00	0.00	0.00
202010	0.00	0.00	0.00
202011	0.00	0.00	0.00
202012	0.00	0.00	0.00
		<u>0.00</u>	

202101	0.00	0.00	0.00
202102	0.00	0.00	0.00
		<u>0.00</u>	

TOTAL	0
Divide by 2	÷2
Beg/End Mo Avg	0
TOTAL	0
Divide by 12	÷12
Ave Monthly Average	0

Prep by: _____ 1st Review: _____

Date: 10/15/2020 Mgr. Review: _____

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

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Oct	2021	0	0	0
Oct	2022	0	0	0
TOTAL		0	0	0
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		0	0	0
October	2021	0	0	0
November	2021	0	0	0
December	2021	0	0	0
January	2022	0	0	0
February	2022	0	0	0
March	2022	0	0	0
April	2022	0	0	0
May	2022	0	0	0
June	2022	0	0	0
July	2022	0	0	0
August	2022	0	0	0
TOTAL		0	0	0
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		0	0	0
Total AMA Rate Base		\$0		

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)
1/31/2020	139,441.68	12,676.52	(12,676.52)	(1,426,782.35)	126,765.16	(4,436.78)	4,436.78	(44,367.81)
2/29/2020	126,765.16	12,676.52	(12,676.52)	(1,439,458.86)	114,088.65	(4,436.78)	4,436.78	(39,931.03)
3/31/2020	114,088.65	12,676.52	(12,676.52)	(1,452,135.38)	101,412.13	(4,436.78)	4,436.78	(35,494.25)
4/30/2020	101,412.13	12,676.52	(12,676.52)	(1,464,811.90)	88,735.61	(4,436.78)	4,436.78	(31,057.46)
5/31/2020	88,735.61	12,676.52	(12,676.52)	(1,477,488.41)	76,059.10	(4,436.78)	4,436.78	(26,620.68)
6/30/2020	76,059.10	12,676.52	(12,676.52)	(1,490,164.93)	63,382.58	(4,436.78)	4,436.78	(22,183.90)
7/31/2020	63,382.58	12,676.52	(12,676.52)	(1,502,841.45)	50,706.06	(4,436.78)	4,436.78	(17,747.12)
8/31/2020	50,706.06	12,676.52	(12,676.52)	(1,515,517.96)	38,029.55	(4,436.78)	4,436.78	(13,310.34)
9/30/2020	38,029.55	12,676.52	(12,676.52)	(1,528,194.48)	25,353.03	(4,436.78)	4,436.78	(8,873.56)
10/31/2020	25,353.03	12,676.52	(12,676.52)	(1,540,870.99)	12,676.52	(4,436.78)	4,436.78	(4,436.78)
11/30/2020	12,676.52	12,676.52	(12,676.52)	(1,553,547.51)	0.00	(4,436.78)	4,436.78	0.00
12/31/2020	0.00	-	-		0.00	-	-	0.00
1/31/2021	0.00	-	-		0.00	-	-	0.00
2/28/2021	0.00	-	-		0.00	-	-	0.00
3/31/2021	0.00	-	-		0.00	-	-	0.00
4/30/2021	0.00	-	-		0.00	-	-	0.00
5/31/2021	0.00	-	-		0.00	-	-	0.00
6/30/2021	0.00	-	-		0.00	-	-	0.00
7/31/2021	0.00	-	-		0.00	-	-	0.00
8/31/2021	0.00	-	-		0.00	-	-	0.00
9/30/2021	0.00	-	-		0.00	-	-	0.00
10/31/2021	0.00	-	-		0.00	-	-	0.00
11/30/2021	0.00	-	-		0.00	-	-	0.00
12/31/2021	0.00	-	-		0.00	-	-	0.00
1/31/2022	0.00	-	-		0.00	-	-	0.00
2/28/2022	0.00	-	-		0.00	-	-	0.00
3/31/2022	0.00	-	-		0.00	-	-	0.00
4/30/2022	0.00	-	-		0.00	-	-	0.00
5/31/2022	0.00	-	-		0.00	-	-	0.00
6/30/2022	0.00	-	-		0.00	-	-	0.00
7/31/2022	0.00	-	-		0.00	-	-	0.00
8/31/2022	0.00	-	-		0.00	-	-	0.00
9/30/2022	0.00	-	-		0.00	-	-	0.00
10/31/2022	0.00	-	-		0.00	-	-	0.00
11/30/2022	0.00	-	-		0.00	-	-	0.00
12/31/2022	0.00	-	-		0.00	-	-	0.00
		1,553,547.51	(1,553,547.51)			(543,741.63)	543,741.63	
	Test Period Expense	-						

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
Oct	2021	0	0	0
Oct	2022	0	0	0
TOTAL		0	0	0
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		0	0	0
November	2021	0	0	0
December	2021	0	0	0
January	2022	0	0	0
February	2022	0	0	0
March	2022	0	0	0
April	2022	0	0	0
May	2022	0	0	0
June	2022	0	0	0
July	2022	0	0	0
August	2022	0	0	0
September	2022	0	0	0
TOTAL		0	0	0
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		0	0	0

Total AMA Rate Base

\$0

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
1/31/2020		922.09			(922.09)	(103,514.11)	9,220.90				
2/29/2020		922.09			(922.09)	(104,436.20)	8,298.81				
3/31/2020		922.09			(922.09)	(105,358.29)	7,376.72				
4/30/2020		922.09			(922.09)	(106,280.38)	6,454.63				
5/31/2020		922.09			(922.09)	(107,202.47)	5,532.54				
6/30/2020		922.09			(922.09)	(108,124.56)	4,610.45				
7/31/2020		922.09			(922.09)	(109,046.66)	3,688.36				
8/31/2020		922.09			(922.09)	(109,968.75)	2,766.27				
9/30/2020		922.09			(922.09)	(110,890.84)	1,844.18				
10/31/2020		922.09			(922.09)	(111,812.93)	922.09				
11/30/2020		922.09			(922.09)	(112,735.02)	0.00				
12/31/2020		-			-		0.00				
1/31/2021		-			-		0.00				
2/28/2021		-			-		0.00				
3/31/2021		-			-		0.00				
4/30/2021		-			-		0.00				
5/31/2021		-			-		0.00				
6/30/2021		-			-		0.00				
7/31/2021		-			-		0.00				
8/31/2021		-			-		0.00				
9/30/2021		-			-		0.00				
10/31/2021		-			-		0.00				
11/30/2021		-			-		0.00				
12/31/2021		-			-		0.00				
1/31/2022		-			-		0.00				
2/28/2022		-			-		0.00				
3/31/2022		-			-		0.00				
4/30/2022		-			-		0.00				
5/31/2022		-			-		0.00				
6/30/2022		-			-		0.00				
7/31/2022		-			-		0.00				
8/31/2022		-			-		0.00				
9/30/2022		-			-		0.00				
10/31/2022		-			-		0.00				
11/30/2022		-			-		0.00				
12/31/2022		-			-		0.00				
	(32,210.01)	112,735.02	(80,525.01)		0.00			-	-	-	
Test Period Expense		-									

Avista Utilites
 Spokane River Relicensing - Capital Costs Deferrals
WASHINGTON AMA RATE YEAR

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Oct	2021	0	0	0
Oct	2022	0	0	0
TOTAL		0	0	0
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		0	0	0
November	2021	0	0	0
December	2021	0	0	0
January	2022	0	0	0
February	2022	0	0	0
March	2022	0	0	0
April	2022	0	0	0
May	2022	0	0	0
June	2022	0	0	0
July	2022	0	0	0
August	2022	0	0	0
September	2022	0	0	0
TOTAL		0	0	0
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		0	0	0
Total AMA Rate Base		\$0		

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							-				
1/31/2020		6,078.36		200,062.55	(6,078.36)	(682,405.08)	60,783.56	(2,127.42)	-	2,127.42	(21,274.24)
2/29/2020		6,078.36		200,062.55	(6,078.36)	(688,483.43)	54,705.20	(2,127.42)	-	2,127.42	(19,146.82)
3/31/2020		6,078.36		200,062.55	(6,078.36)	(694,561.79)	48,626.85	(2,127.42)	-	2,127.42	(17,019.40)
4/30/2020		6,078.36		200,062.55	(6,078.36)	(700,640.14)	42,548.49	(2,127.42)	-	2,127.42	(14,891.97)
5/31/2020		6,078.36		200,062.55	(6,078.36)	(706,718.50)	36,470.13	(2,127.42)	-	2,127.42	(12,764.55)
6/30/2020		6,078.36		200,062.55	(6,078.36)	(712,796.86)	30,391.78	(2,127.42)	-	2,127.42	(10,637.12)
7/31/2020		6,078.36		200,062.55	(6,078.36)	(718,875.21)	24,313.42	(2,127.42)	-	2,127.42	(8,509.70)
8/31/2020		6,078.36		200,062.55	(6,078.36)	(724,953.57)	18,235.07	(2,127.42)	-	2,127.42	(6,382.27)
9/30/2020		6,078.36		200,062.55	(6,078.36)	(731,031.92)	12,156.71	(2,127.42)	-	2,127.42	(4,254.85)
10/31/2020		6,078.36		200,062.55	(6,078.36)	(737,110.28)	6,078.36	(2,127.42)	-	2,127.42	(2,127.42)
11/30/2020		6,078.36		200,062.55	(6,078.36)	(743,188.63)	(0.00)	(2,127.42)	-	2,127.42	(0.00)
12/31/2020		-				-	-				-
1/31/2021		-				-	-				-
2/28/2021		-				-	-				-
3/31/2021		-				-	-				-
4/30/2021		-				-	-				-
5/31/2021		-				-	-				-
6/30/2021		-				-	-				-
7/31/2021		-				-	-				-
8/31/2021		-				-	-				-
9/30/2021		-				-	-				-
10/31/2021		-				-	-				-
11/30/2021		-				-	-				-
12/31/2021		-				-	-				-
1/31/2022		-				-	-				-
2/28/2022		-				-	-				-
3/31/2022		-				-	-				-
4/30/2022		-				-	-				-
5/31/2022		-				-	-				-
6/30/2022		-				-	-				-
7/31/2022		-				-	-				-
8/31/2022		-				-	-				-
9/30/2022		-				-	-				-
10/31/2022		-				-	-				-
11/30/2022		-				-	-				-
12/31/2022		-				-	-				-
	(201,315.82)	743,188.64	(541,872.82)		(0.00)			(189,655.49)	189,655.49	(0.00)	
Test Period Expense		-									

Prep by: _____ 1st Review: _____

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

<u>PERIOD</u>		WASHINGTON		
		Book Cost	Book A/D	Deferred Tax Bal
Oct	2021	0	0	0
Oct	2022	0	0	0
TOTAL		0	0	0
Divide by 2		÷2	÷2	÷2
Beg/End Mo Avg		0	0	0
November	2021	0	0	0
December	2021	0	0	0
January	2022	0	0	0
February	2022	0	0	0
March	2022	0	0	0
April	2022	0	0	0
May	2022	0	0	0
June	2022	0	0	0
July	2022	0	0	0
August	2022	0	0	0
September	2022	0	0	0
TOTAL		0	0	0
Divide by 12		÷12	÷12	÷12
Ave Monthly Average		0	0	0

Total 2019 AMA Rate Base

\$0

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)
1/31/2020		3,859.67		(3,859.67)	(433,317.05)	38,596.65	(1,350.88)	-	1,350.88	(13,508.83)
2/29/2020		3,859.67		(3,859.67)	(437,176.71)	34,736.99	(1,350.88)	-	1,350.88	(12,157.95)
3/31/2020		3,859.67		(3,859.67)	(441,036.38)	30,877.32	(1,350.88)	-	1,350.88	(10,807.06)
4/30/2020		3,859.67		(3,859.67)	(444,896.04)	27,017.66	(1,350.88)	-	1,350.88	(9,456.18)
5/31/2020		3,859.67		(3,859.67)	(448,755.71)	23,157.99	(1,350.88)	-	1,350.88	(8,105.30)
6/30/2020		3,859.67		(3,859.67)	(452,615.37)	19,298.33	(1,350.88)	-	1,350.88	(6,754.41)
7/31/2020		3,859.67		(3,859.67)	(456,475.04)	15,438.66	(1,350.88)	-	1,350.88	(5,403.53)
8/31/2020		3,859.67		(3,859.67)	(460,334.70)	11,579.00	(1,350.88)	-	1,350.88	(4,052.65)
9/30/2020		3,859.67		(3,859.67)	(464,194.37)	7,719.33	(1,350.88)	-	1,350.88	(2,701.77)
10/31/2020		3,859.67		(3,859.67)	(468,054.03)	3,859.67	(1,350.88)	-	1,350.88	(1,350.88)
11/30/2020		3,859.67		(3,859.67)	(471,913.70)	(0.00)	(1,350.88)	-	1,350.88	(0.00)
12/31/2020		-		-	-	-	-	-	-	-
1/31/2021		-		-	-	-	-	-	-	-
2/28/2021		-		-	-	-	-	-	-	-
3/31/2021		-		-	-	-	-	-	-	-
4/30/2021		-		-	-	-	-	-	-	-
5/31/2021		-		-	-	-	-	-	-	-
6/30/2021		-		-	-	-	-	-	-	-
7/31/2021		-		-	-	-	-	-	-	-
8/31/2021		-		-	-	-	-	-	-	-
9/30/2021		-		-	-	-	-	-	-	-
10/31/2021		-		-	-	-	-	-	-	-
11/30/2021		-		-	-	-	-	-	-	-
12/31/2021		-		-	-	-	-	-	-	-
1/31/2022		-		-	-	-	-	-	-	-
2/28/2022		-		-	-	-	-	-	-	-
3/31/2022		-		-	-	-	-	-	-	-
4/30/2022		-		-	-	-	-	-	-	-
5/31/2022		-		-	-	-	-	-	-	-
6/30/2022		-		-	-	-	-	-	-	-
7/31/2022		-		-	-	-	-	-	-	-
8/31/2022		-		-	-	-	-	-	-	-
9/30/2022		-		-	-	-	-	-	-	-
10/31/2022		-		-	-	-	-	-	-	-
11/30/2022		-		-	-	-	-	-	-	-
12/31/2022		-		-	-	-	-	-	-	-
	(468,587.15)	471,913.70	(3,326.55)	(0.00)			(1,164.29)	1,164.29	(0.00)	
Test Period Expense		-								

Avista Utilites
 Montana Settlement Lease Payment
Washington AMA Rate Year

<u>PERIOD</u>		WASHINGTON	
		Deferred Balance 186360	Deferred Tax Bal 283365
Oct	2021	0	0
Oct	2022	0	0
TOTAL		0	0
Divide by 2		÷2	÷2
Beg/End Mo Avg		0	0
November	2021	0	0
December	2021	0	0
January	2022	0	0
February	2022	0	0
March	2022	0	0
April	2022	0	0
May	2022	0	0
June	2022	0	0
July	2022	0	0
August	2022	0	0
September	2022	0	0
TOTAL		0	0
Divide by 12		÷12	÷12
Ave Monthly Average		0	0

Total AMA Rate Base **\$0**

Annual Expense	TOTAL	WA	ID
Test Year:			
Annual Payment			
(2019 Expense)	\$ 4,983,557	\$ 3,271,207	\$ 1,712,350
Payment Rent Year 2021/22	\$ 5,406,015	\$ 3,548,508	\$ 1,857,507
Total Annual Expense	\$ 422,457	\$ 277,301	\$ 145,156

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		WA Allocation	ID Allocation	WA Rent	ID Rent	
			Average Index	Annual Rent					
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	65.35%	34.65%	\$ 3,200,843	\$ 1,697,157	
2019	February 2020	\$ 4,000,000	1.2459	\$ 4,983,557	65.64%	34.36%	\$ 3,271,207	\$ 1,712,350	
2020	February 2021	\$ 4,000,000	1.2833	\$ 5,133,064	65.64%	34.36%	\$ 3,369,343	\$ 1,763,721	
2021	February 2022	\$ 4,000,000	1.3218	\$ 5,287,056	65.64%	34.36%	\$ 3,470,424	\$ 1,816,632	
2022	February 2023	\$ 4,000,000	1.3614	\$ 5,445,668	65.64%	34.36%	\$ 3,574,536	\$ 1,871,131	
							\$ 41,582,948	\$ 22,159,873	
				Prorated Rate Year	\$ 5,406,014.73	65.64%	34.36%	\$ 3,548,508	\$ 1,857,506.66

Future year CPI's are increased by 3%.

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. Therefore the expected 2020 lease payment expense has been included above.

Prep by: _____ 1st 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 252000	EDWA Wash 252000	EDID Idaho 252000	Customer Advance Bal 252000	GDWA Wash 252000	GDID Idaho 252000
			WA	ID			
	Dec 2018	(2,139,174)	(1,018,716)	(1,120,458)	(14,835)	(11,804)	(3,031)
	Dec 2019	(2,083,490)	(826,598)	(1,256,892)	(11,804)	(11,804)	0
	TOTAL	(4,222,664)	(1,845,314)	(2,377,350)	(26,639)	(23,608)	(3,031)
	Divide by 2	±2	±2	±2	±2	±2	±2
	Beg/End Mo Avg	(2,111,332)	(922,657)	(1,188,675)	(13,320)	(11,804)	(1,516)
	Jan 2019	(2,227,530)	(1,009,696)	(1,217,834)	(14,835)	(11,804)	(3,031)
	Feb 2019	(2,174,806)	(1,008,408)	(1,166,398)	(14,498)	(11,804)	(2,694)
	Mar 2019	(2,141,982)	(1,008,408)	(1,133,574)	(14,498)	(11,804)	(2,694)
	Apr 2019	(2,148,199)	(1,024,614)	(1,123,585)	(14,498)	(11,804)	(2,694)
	May 2019	(2,121,406)	(986,454)	(1,134,952)	(14,498)	(11,804)	(2,694)
	Jun 2019	(2,139,921)	(976,302)	(1,163,619)	(13,825)	(11,804)	(2,021)
	Jul 2019	(2,028,398)	(900,914)	(1,127,484)	(13,825)	(11,804)	(2,021)
	Aug 2019	(2,085,674)	(900,914)	(1,184,760)	(13,825)	(11,804)	(2,021)
	Sep 2019	(2,002,644)	(839,914)	(1,162,730)	(13,825)	(11,804)	(2,021)
	Oct 2019	(1,994,016)	(803,054)	(1,190,962)	(11,804)	(9,783)	(2,021)
	Nov 2019	(2,081,091)	(803,054)	(1,278,037)	(11,804)	(11,804)	0
	TOTAL	(25,256,999)	(11,184,389)	(14,072,610)	(165,055)	(139,627)	(25,428)
	Divide by 12	÷12	÷12	÷12	÷12	÷12	÷12
	Ave Monthly Average	(2,104,750)	(932,032)	(1,172,718)	(13,755)	(11,636)	(2,119)

PERIOD		TOTAL	ELECTRIC		GAS	
		Customer Advance Bal 252000	Wash 252000	Idaho 252000	Wash 252000	Idaho 252000
			CDAA			
	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:

Elec	Plant	Distribution		Unassigned Advances Account 252000
		Percentage		
Elec	WA	1,194,476,413	40.29%	(6,941)
	ID	608,900,784	20.54%	(3,539)
Gas	WA	505,863,539	17.06%	(2,939)
	ID	248,944,310	8.40%	(1,447)
Gas	OR	406,569,678	13.71%	(2,362)
TOTAL		2,964,754,724	100.0%	(17,228)

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(14,866)	(6,941)	(3,539)	(2,939)	(1,447)
252000 ED	(2,104,750)	(932,032)	(1,172,718)		
252000 GD	(13,755)			(11,636)	(2,119)
TOTALS	(\$2,133,371)	(\$938,973)	(\$1,176,257)	(\$14,575)	(\$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	(11,804.07)		(11,804.07)
201902	(11,804.07)		(11,804.07)
201903	(11,804.07)		(11,804.07)
201904	(11,804.07)		(11,804.07)
201905	(11,804.07)		(11,804.07)
201906	(11,804.07)		(11,804.07)
201907	(11,804.07)		(11,804.07)
201908	(11,804.07)		(11,804.07)
201909	(11,804.07)		(11,804.07)
201910	(11,804.07)	2,020.80	(9,783.27)
201911	(9,783.27)	(2,020.80)	(11,804.07)
201912	(11,804.07)		(11,804.07)
		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: 10/15/2020 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>

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: 10/15/2020 Mgr. Review: _____

RESULTS OF OPERATIONS	Report ID:
ELECTRIC OPERATING STATEMENT	E-OPS-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	2,874,880	19,472,730	22,347,610	2,109,532	13,472,987	15,582,519	765,348	5,999,743	6,765,091
E-AMTX		Amortization Expense-General Plant - 303000	0	471,578	471,578	0	326,011	326,011	0	145,567	145,567
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,117,984	23,907,139	27,025,123	3,111,915	16,541,110	19,653,025	6,069	7,366,029	7,372,098
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	47,439	47,439	0	32,822	32,822	0	14,617	14,617
99	407229	Idaho Earnings Test Amortization	(1,446)	0	(1,446)	0	0	0	(1,446)	0	(1,446)
99	407230	Tax Reform Amortization	(8,086,859)	0	(8,086,859)	(3,914,140)	0	(3,914,140)	(4,172,719)	0	(4,172,719)
99	407311	Regulatory Debit - AFUDC Amortization	186,418	929,275	1,115,693	148,445	625,746	774,191	37,973	303,529	341,502
99	407319	AFUDC Equity DFIT Deferral	1,121,645	0	1,121,645	778,866	0	778,866	342,779	0	342,779
99	407332	Existing Meters Excess Deprec. Deferral	752,825	0	752,825	752,825	0	752,825	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(1,053,930)	0	(1,053,930)	(711,613)	0	(711,613)	(342,317)	0	(342,317)
99	407436	Regulatory Credit - AMI	(6,697,703)	0	(6,697,703)	(6,697,703)	0	(6,697,703)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.640%			34.360%	
E-ALL	2	Number of Customers - AMA		100.000%			65.533%			34.467%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			69.382%			30.618%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			69.189%			30.811%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	