

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

Line No.	DESCRIPTION	Restate 2019 ADFIT E-RDFIT
	Adjustment Number	3.21
	Workpaper Reference	
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	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
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	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	-
28	Debt Interest	159
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$159)
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	(30,542)
46	Net Plant After DFIT	(30,542)
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	(\$30,542)

AVISTA UTILITIES
Electric Accumulated Deferred Taxes
EOP - Twelve Months Ended December 31, 2020

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

Allocation Notes:

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

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

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

AVISTA UTILITIES
Accumulated Deferred Taxes
EOP - Twelve Months Ended December 31, 2020

		Total System	Electric	Gas - North	Gas - South
Electric		(45,661,099)	(45,661,099)		
GAS North		(21,714,219)		(21,714,219)	
GAS Oregon		(8,861,164)			(8,861,164)
General Utility	CD AA	52,377	36,967	10,744	4,666
General Utility	CD AN	0	0	0	
Total Accelerated Tax Depr		(76,184,105)	(45,624,132)	(21,703,475)	(8,856,498)
		A			
Total Deferred FIT		(76,184,105)	(45,624,132)	(21,703,475)	(8,856,498)

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

CD AA - 7	100.000%	70.578%	20.513%	8.909%
CD AN - 9	100.000%	77.874%	22.126%	0.000%

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
Dec-18	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Jan-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Feb-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Mar-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Apr-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
May-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Jun-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Jul-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Aug-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Sep-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Oct-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Nov-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Dec-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
AMA	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
EOP	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
Dec-19	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Jan-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Feb-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Mar-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Apr-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
May-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Jun-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Jul-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Aug-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Sep-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Oct-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Nov-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Dec-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
AMA	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
EOP	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)

Revised:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
Dec-19	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Jan-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Feb-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Mar-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Apr-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
May-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Jun-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Jul-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Aug-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Sep-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Oct-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Nov-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Dec-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
AMA	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
EOP	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
182324 CDA Lake CDR Fund - Allocated	-	8,050,000	8,050,000	-	5,284,020	5,284,020	-	2,765,980	2,765,980
182325 CDA Lake IPA Fund	-	2,000,000	2,000,000	-	1,312,800	1,312,800	-	687,200	687,200
182333 CDA Settlement Costs	-	1,130,184	1,130,184	-	741,853	741,853	-	388,331	388,331
182381 CDA Settlement Past Storage	-	30,537,791	30,537,791	-	20,045,006	20,045,006	-	10,492,785	10,492,785
302000 Franchises & Consents	591,118	44,049,218	44,640,336	591,118	28,913,907	29,505,025	-	15,135,311	15,135,311
303000 Misc Intangible Plant- (C-IPL)	479,443	17,608,859	18,088,302	479,443	11,805,501	12,284,944	-	5,803,358	5,803,358
303100 Misc Intangible Plant-Mainframe Software (C-IPL)	1,572,839	87,640,652	89,213,491	1,540,186	60,637,691	62,177,877	32,653	27,002,961	27,035,614
303110 Misc Intangible Plant-PC Software (C-IPL)	-	319,253	319,253	-	220,888	220,888	-	98,365	98,365
3115-303 Misc Intangible Plant-PC Software (C-IPL)	14,412,224	94,018,777	108,431,001	14,412,224	65,050,652	79,462,876	-	28,968,125	28,968,125
TOTAL INTANGIBLE PLANT	17,055,624	285,354,734	302,410,358	17,022,971	194,012,318	211,035,289	32,653	91,342,416	91,375,069
Production	-	1,418,084,853	1,418,084,853	-	930,160,150	930,160,150	-	487,924,703	487,924,703
Transmission	-	776,937,563	776,937,563	-	509,896,912	509,896,912	-	267,040,651	267,040,651
Distribution	1,800,328,498	3,048,699	1,803,377,197	1,192,361,165	2,115,248	1,194,476,413	607,967,333	933,451	608,900,784
General Plant	113,825,188	297,489,697	411,314,885	73,726,103	205,830,146	279,556,249	40,099,085	91,659,551	131,758,636
									-
TOTAL Plant	1,931,209,310	2,780,915,546	4,712,124,856	1,283,110,239	1,842,014,774	3,125,125,013	648,099,071	938,900,772	1,586,999,843

(From IPL - Electric Data)									
303000 CD AA	-	6,961,001	6,961,001	-	4,816,247	4,816,247	-	2,144,754	2,144,754
CD AN	-	151,119	151,119	-	99,195	99,195	-	51,924	51,924
303100 CD AA	-	73,511,605	73,511,605	-	50,861,944	50,861,944	-	22,649,661	22,649,661
CD AN	-	315,015	315,015	-	217,956	217,956	-	97,059	97,059
303110 CD AA	-	319,253	319,253	-	220,888	220,888	-	98,365	98,365
CD AN	-	-	-	-	-	-	-	-	-
303115-2 CD AA	-	94,018,778	94,018,778	-	65,050,652	65,050,652	-	28,968,126	28,968,126
	-	175,276,771	175,276,771	-	121,266,882	121,266,882	-	54,009,889	54,009,889

Allocation Factors			
1	303000		34.360%
4	303100	65.640%	30.811%
4	303110	69.189%	30.811%
4	303115	69.189%	30.811%

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
302000 Franchises & Consents	-	-	-	-	-	-	-	-	-
303000 Misc Intangible Plant- (C-IPL)	1,801,863	2,066,105	3,867,968	1,022,566	1,499,848	2,522,414	779,297	566,257	1,345,554
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	4,086,592	49,361,081	53,447,673	4,077,302	35,832,689	39,909,991	9,290	13,528,392	13,537,682
303110 Misc Intangible Plant-PC Software (C-IPL)	-	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT	5,888,455	51,427,186	57,315,641	5,099,868	37,332,537	42,432,405	788,587	14,094,649	14,883,236
UG Storage	-	43,217,516	43,217,516	-	29,713,591	29,713,591	-	13,503,925	13,503,925
Distribution	752,288,955	2,518,894	754,807,849	504,140,137	1,723,402	505,863,539	248,148,818	795,492	248,944,310
General Plant	53,817,089	72,466,033	126,283,122	46,623,712	52,605,268	99,228,980	7,193,377	19,860,765	27,054,142
TOTAL Plant	811,994,499	169,629,629	981,624,128	555,863,717	121,374,798	677,238,515	256,130,782	48,254,831	304,385,613

(From IPL - Gas North Data)

303000 CD AA	-	2,023,166	2,023,166	-	1,468,677	1,468,677	-	554,489	554,489
CD AN	-	42,939	42,939	-	31,171	31,171	-	11,768	11,768
303100 CD AA	-	21,365,632	21,365,632	-	15,509,953	15,509,953	-	5,855,679	5,855,679
CD AN	-	89,509	89,509	-	-	-	-	89,509	89,509
303110 CD AA	-	92,789	92,789	-	67,358	67,358	-	25,431	25,431
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	27,325,897	27,325,897	-	19,836,688	19,836,688	-	7,489,209	7,489,209
CD AN	-	-	-	-	-	-	-	-	-
	-	50,939,932	50,939,932	-	36,913,848	36,913,848	-	14,026,084	14,026,084

Allocation Factors

4	303000	72.593%	27.407%
4	303100	72.593%	27.407%
4	303110	72.593%	27.407%
4	303115	72.593%	27.407%

0.2305

	System	
	ADFIT	Grossed-Up (Rev. Req.)
Balance 12/31/2018	(128,757,944)	(167,326,762)
Repairs	(12,682,929)	(16,482,039)
Repairs 481(a)	(24,417,679)	(31,731,877)
Repairs - Amortization	5,677,784	7,378,537
Repairs - Excess Deferreds	(7,022,178)	(9,125,637)
Meters	(11,378,988)	(14,787,509)
Meters 481(a)	(12,076,466)	(15,693,912)
Meters - Amortization	2,419,978	3,144,870
Meters - Excess Deferreds	(2,833,386)	(3,682,113)
IDD #5	(6,147,010)	(7,988,317)
IDD #5 481(a)	(70,924,333)	(92,169,374)
IDD #5 - Amortization	13,438,966	17,464,544
IDD #5 - Excess Deferreds	(19,323,555)	(25,111,832)
Balance 12/31/2019	(274,027,740)	(356,111,423)
2020 Future Annual Additions		
Repairs	(12,682,929)	(16,482,039)
IDD #5	(6,147,010)	(7,988,317)
Meters	(9,648,925)	(12,539,214)
Amortization	6,652,957	8,645,818
	(21,825,907)	(28,363,752)
Balance 12/31/2020	(295,853,647)	(384,475,175)
2020 Repairs PF in case		
Repairs	8,736,000	11,352,827
Repairs Amortization	(3,458,878)	(2,911,748)
	5,277,122	8,441,079
2020 PF Adjustment	(16,548,785)	(19,922,673)