

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

Line No.	DESCRIPTION	Uncollect. Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
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	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	1,321
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	1,256
26	OPERATING INCOME BEFORE FIT	(1,256)
FEDERAL INCOME TAX		
27	Current Accrual	(264)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$992)
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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2019**

**CALCULATION OF ADJUSTMENT:**

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
<b>ELECTRIC</b>			
Actual Net Write-offs (1)	1,378,995	1,641,174	(262,179)
Less:			
Accrual for Write-offs (2)	<u>587,746</u> C-UE-2	<u>385,168</u>	<u>202,578</u>
Net Under (Over) Accrued	<u><u>791,249</u></u>	<u><u>1,256,006</u></u>	<u><u>(464,757)</u></u>
Allocation Note 2: Customers	100.000%	65.533%	34.467%
<b>GAS</b>			
Actual Net Write-offs (1)	379,527	442,592	(63,065)
Less:			
Accrual for Write-offs (2)	<u>491,051</u> C-UE-2	<u>325,277</u>	<u>165,774</u>
Net Under (Over) Accrued	<u><u>(111,524)</u></u>	<u><u>117,315</u></u>	<u><u>(228,839)</u></u>
Allocation Note 2: Customers	100.000%	66.241%	33.759%

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."  
 (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2019**

**ALLOCATION OF WRITE-OFFS TO SERVICES:**

	Sales to Ultimate Customers (1)		Percent	Allocated Net Write-offs (2)
	(a)		(b)	(c)
<b>WASHINGTON TOTALS</b>				
Electric	547,776,885	C-UE-3	78.760%	1,641,174
Gas	147,734,982	C-UE-3	21.240%	442,592
<b>Total</b>	<b>695,511,868</b>		<b>100.000%</b>	<b>2,083,766</b>
<b>IDAHO TOTALS</b>				
Electric	262,394,266	C-UE-3	80.610%	(262,179)
Gas	63,112,614	C-UE-3	19.390%	(63,065)
<b>Total</b>	<b>325,506,880</b>		<b>100.000%</b>	<b>(325,244)</b>
<b>Total Company</b>	<b>1,021,018,748</b>			<b>1,758,522</b>

(1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

(2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	2,083,766	C-UE-2
Reinstatements WA	600	0	C-UE-2
Recoveries WA	700	0	C-UE-2
		2,083,766	
<u>Idaho</u>			
Write-Offs ID	200	(325,244)	C-UE-2
Reinstatements ID	600		C-UE-2
Recoveries ID	700		C-UE-2
		(325,244)	
		1,758,522	

(0) check

**AVISTA UTILITIES**  
**UNCOLLECTIBLES ADJUSTMENT**  
**TWELVE MONTHS ENDED December 31, 2019**

	ACTUAL										ACCRUAL		
	WRITE-OFFS		REINSTATEMENTS		RECOVERIES		WRITE-OFFS, net of Reinstatements and Recoveries				UNCOLLECTIBLE EXPENSE		
	144200 CD WA	144200 CD ID	144600 CD WA	144600 CD ID	144700 CD WA	144700 CD ID	144200 ED WA	144200 ED ID	144200 GD WA	144200 GD ID	904000 E1 AN	904000 G1 AN	
201901	-	-	-	-	-	-	148,424	43,934	10,317	6,364	201901	203,059	241,087
201902	-	-	-	-	-	-	47,707	(9,746)	629	(1,891)	201902	174,006	113,067
201903	-	-	-	-	-	-	83,929	12,110	8,406	374	201903	751,243	113,067
201904	-	-	-	-	-	-	214,661	35,228	19,956	7,850	201904	(53,344)	340,417
201905	-	-	-	-	-	-	76,988	57,397	24,248	12,669	201905	189,246	122,969
201906	-	-	-	-	-	-	214,033	76,990	34,442	14,243	201906	(1,723,518)	(744,835)
201907	-	-	-	-	-	-	284,311	(248,686)	59,787	(62,486)	201907	104,404	67,840
201908	-	-	-	-	-	-	182,357	(5,249)	33,613	2,027	201908	681,640	67,840
201909	-	-	-	-	-	-	175,543	(62,193)	25,250	(15,295)	201909	-	-
201910	-	-	-	-	-	-	124,404	(47,514)	11,188	(7,910)	201910	104,404	67,840
201911	-	-	-	-	-	-	93,451	(55,485)	2,201	(11,547)	201911	104,404	67,840
201912	-	-	-	-	-	-	189,999	(53,454)	17,922	(12,975)	201912	52,202	33,920
	-	-	-	-	-	-	1,835,808	(256,667)	247,958	(68,577)		587,746	491,051
	C-UE-1	C-UE-1	C-UE-1	C-UE-1	C-UE-1	C-UE-1					C-UE-1	C-UE-1	

2,083,766 WA total  
(325,244) ID total

**AVISTA UTILITIES**  
**UNCOLLECTIBLES ADJUSTMENT**  
**TWELVE MONTHS ENDED December 31, 2019**

**Washington Electric Revenue**

	<b>440000</b>	<b>442200</b>	<b>442300</b>	<b>444000</b>	<b>448000</b>	<b>499%0</b>	
	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	
	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>Total</b>
201901	(27,263,168)	(19,449,889)	(5,111,277)	(401,154)	(116,289)	210,403	(52,131,374)
201902	(25,312,501)	(18,658,940)	(5,006,758)	(415,220)	(112,828)	718,005	(48,788,243)
201903	(27,807,429)	(19,611,120)	(4,813,373)	(411,793)	(117,583)	2,737,167	(50,024,131)
201904	(19,344,805)	(17,781,398)	(5,080,110)	(396,036)	(97,865)	2,979,247	(39,720,968)
201905	(16,388,720)	(17,466,215)	(5,038,048)	(415,311)	(93,338)	(1,129,762)	(40,531,394)
201906	(15,676,334)	(18,317,194)	(5,840,463)	(415,973)	(90,589)	(1,394,883)	(41,735,436)
201907	(17,420,332)	(19,502,527)	(5,932,801)	(413,843)	(94,630)	(2,093,689)	(45,457,822)
201908	(18,863,189)	(20,202,133)	(6,042,600)	(391,738)	(93,562)	(711,436)	(46,304,657)
201909	(17,990,424)	(19,867,203)	(6,046,280)	(387,913)	(101,400)	3,823,078	(40,570,142)
201910	(17,229,920)	(18,535,752)	(5,288,381)	(388,075)	(94,369)	(3,490,840)	(45,027,337)
201911	(20,213,381)	(18,051,688)	(5,181,940)	(384,881)	(96,222)	(2,319,733)	(46,247,846)
201912	(26,547,725)	(20,274,185)	(4,749,277)	(356,025)	(118,965)	808,644	(51,237,534)
	<u>(250,057,929)</u>	<u>(227,718,244)</u>	<u>(64,131,309)</u>	<u>(4,777,963)</u>	<u>(1,227,642)</u>	<u>136,201</u>	<u>(547,776,885)</u>

**C-UE-1**

**AVISTA UTILITIES**  
**UNCOLLECTIBLES ADJUSTMENT**  
**TWELVE MONTHS ENDED December 31, 2019**

**Idaho Electric Revenue**

	<b>440000</b>	<b>442200</b>	<b>442300</b>	<b>444000</b>	<b>448000</b>	<b>499%0</b>	<b>440000</b>	<b>442200</b>	<b>448000</b>	
	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	
	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>MT</b>	<b>MT</b>	<b>MT</b>	<b>Total</b>
201901	(13,042,795)	(8,038,967)	(3,433,669)	(223,276)	(24,046)	678,188	(2,247)	(6,094)	(5,302)	(24,098,208)
201902	(12,756,911)	(7,983,042)	(3,635,579)	(225,587)	(24,186)	509,737	(2,829)	(5,578)	(5,918)	(24,129,895)
201903	(13,022,321)	(8,025,653)	(3,368,002)	(226,088)	(23,228)	764,460	(2,673)	(5,480)	(5,988)	(23,914,972)
201904	(9,576,963)	(7,238,437)	(4,504,978)	(224,453)	(18,037)	1,467,310	(1,852)	(3,844)	(4,331)	(20,105,583)
201905	(7,726,921)	(6,760,046)	(4,208,777)	(222,358)	(15,006)	(141,758)	(1,140)	(2,502)	(2,003)	(19,080,510)
201906	(7,485,368)	(6,971,312)	(4,308,647)	(222,387)	(18,226)	(211,446)	(744)	(1,114)	(1,114)	(19,220,359)
201907	(7,899,767)	(7,236,456)	(4,144,892)	(221,133)	(19,379)	(853,386)	(608)	(1,083)	(1,016)	(20,377,719)
201908	(8,747,998)	(7,670,090)	(4,472,135)	(219,110)	(21,479)	(706,239)	(628)	(1,157)	(1,086)	(21,839,921)
201909	(8,095,464)	(7,637,751)	(4,519,327)	(214,964)	(13,607)	2,140,198	(581)	(1,239)	(1,040)	(18,343,775)
201910	(8,011,850)	(6,961,786)	(3,909,439)	(222,730)	(14,526)	(2,387,300)	(1,137)	(1,797)	(3,034)	(21,513,599)
201911	(10,281,848)	(7,371,269)	(4,503,812)	(212,666)	(19,792)	(1,701,172)	(1,696)	(2,655)	(4,414)	(24,099,323)
201912	(12,909,157)	(8,033,355)	(4,401,942)	(234,920)	(22,695)	(58,788)	(1,936)	(2,417)	(5,194)	(25,670,403)
	<u>(119,557,362)</u>	<u>(89,928,163)</u>	<u>(49,411,198)</u>	<u>(2,669,672)</u>	<u>(234,206)</u>	<u>(500,196)</u>	<u>(18,070)</u>	<u>(34,961)</u>	<u>(40,439)</u>	<u>(262,394,266)</u>

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**AVISTA UTILITIES**  
**UNCOLLECTIBLES ADJUSTMENT**  
**TWELVE MONTHS ENDED December 31, 2019**

**Washington Natural Gas Revenue**

	<b>480000</b>	<b>4812%0</b>	<b>481300</b>	<b>481400</b>	<b>484000</b>	<b>499%0</b>	<b>4893%0</b>	
	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	
	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>Total</b>
201901	(13,140,470)	(6,206,909)	(169,226)	-	(30,583)	(124,679)	(495,713)	(20,167,581)
201902	(13,417,619)	(6,614,273)	(188,647)	-	(33,758)	(422,570)	(492,065)	(21,168,932)
201903	(14,692,770)	(7,022,933)	(190,839)	-	(34,640)	6,152,737	(497,527)	(16,285,974)
201904	(7,872,209)	(3,961,016)	(118,417)	-	(19,936)	2,472,384	(474,700)	(9,973,893)
201905	(5,134,408)	(2,346,537)	(89,253)	-	(11,140)	1,888,888	(410,976)	(6,103,426)
201906	(3,315,978)	(1,537,193)	(74,777)	-	(5,297)	302,534	(369,814)	(5,000,525)
201907	(3,047,994)	(1,400,825)	(71,285)	-	(4,319)	87,310	(363,063)	(4,800,176)
201908	(2,829,039)	(1,288,148)	(69,317)	-	(4,044)	(177,171)	(369,737)	(4,737,456)
201909	(2,965,298)	(1,361,498)	(106,676)	-	(3,903)	(1,151,500)	(400,324)	(5,989,200)
201910	(5,857,067)	(2,666,751)	(117,482)	-	(10,244)	(4,014,942)	(387,393)	(13,053,879)
201911	(9,942,196)	(4,688,017)	(164,504)	-	(19,452)	(2,758,935)	(463,343)	(18,036,447)
201912	(14,936,405)	(7,320,169)	(204,455)	-	(32,303)	534,386	(458,548)	(22,417,494)
	<u>(97,151,452)</u>	<u>(46,414,269)</u>	<u>(1,564,879)</u>	<u>-</u>	<u>(209,620)</u>	<u>2,788,442</u>	<u>(5,183,204)</u>	<u>(147,734,982)</u>

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**AVISTA UTILITIES**  
**UNCOLLECTIBLES ADJUSTMENT**  
**TWELVE MONTHS ENDED December 31, 2019**

**Idaho Natural Gas Revenue**

	<b>480000</b>	<b>4812%0</b>	<b>481300</b>	<b>481400</b>	<b>484000</b>	<b>499%0</b>	<b>4893%0</b>	
	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	
	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>Total</b>
201901	(6,005,330)	(2,474,409)	(113,785)	-	(4,023)	(143,326)	(47,622)	(8,788,496)
201902	(6,474,463)	(2,652,093)	(119,699)	-	(4,162)	(366,040)	(53,335)	(9,669,792)
201903	(6,574,812)	(2,762,833)	(120,194)	-	(4,770)	2,634,617	(47,981)	(6,875,974)
201904	(3,767,171)	(1,546,656)	(93,181)	-	(2,526)	982,667	(51,415)	(4,478,282)
201905	(2,398,681)	(977,436)	(61,890)	-	(1,649)	859,679	(55,866)	(2,635,843)
201906	(1,514,295)	(639,867)	(60,848)	-	(796)	132,727	(47,828)	(2,130,906)
201907	(1,268,999)	(614,206)	(63,860)	-	(730)	58,811	(42,024)	(1,931,008)
201908	(1,136,623)	(586,608)	(69,757)	-	(694)	(82,154)	(41,631)	(1,917,468)
201909	(1,247,976)	(595,299)	(56,339)	-	(733)	(554,481)	(40,735)	(2,495,564)
201910	(2,730,306)	(1,060,687)	(94,040)	-	(1,580)	(1,914,417)	(58,324)	(5,859,355)
201911	(4,602,141)	(1,818,823)	(108,846)	-	(3,047)	(1,212,926)	(51,841)	(7,797,623)
201912	(6,351,326)	(2,528,749)	(130,622)	-	(4,159)	531,165	(48,612)	(8,532,303)
	<u>(44,072,123)</u>	<u>(18,257,668)</u>	<u>(1,093,061)</u>	<u>-</u>	<u>(28,869)</u>	<u>926,322</u>	<u>(587,215)</u>	<u>(63,112,614)</u>

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

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	E-RE
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	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(372)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(372)
25	Total Electric Expenses	(372)
26	OPERATING INCOME BEFORE FIT	372
FEDERAL INCOME TAX		
27	Current Accrual	78
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$294
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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**Avista Utilities**  
**Calculation of Regulatory Expense Adjustment - Electric**  
**Twelve Months Ended December 31, 2019**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense:			
WUTC (1)	1,098,203	1,098,203	
IPUC (1)	574,361		574,361
FERC (2) (3)	2,484,300	1,630,694	853,605
Total Revised Expense	<u>4,156,864</u>	<u>2,728,897</u>	<u>1,427,966</u>
Allocation basis #1 (3)	100.000%	65.640%	34.360%
Less Accrual: (4)			
WUTC	1,370,625	1,370,625	
IPUC	1,004,073		1,004,073
FERC (3)	<b>2,635,695</b>	1,730,070	905,625
Total Accrual	<u>5,010,393</u>	<u>3,100,695</u>	<u>1,909,698</u>
Adjustment	<u><u>(853,530)</u></u>	<u><u>(371,798)</u></u>	<u><u>(481,732)</u></u>

## NOTES:

- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2
- (2) Actual FERC payments are shown on workpaper reference page E-RE-4
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A
- (4) Regulatory Fee Accruals are shown on workpaper reference page E-RE-3

**Avista Utilities**  
**WUTC Filing Fees Adjustment**  
**Twelve Months Ended December 31, 2019**

	<b>WUTC FEES</b>		
	<b>Total</b>	<b>Washington</b>	<b>Idaho</b>
<b>Electric Revenues: (1)</b>			
Sales to Ultimate Consumers:			
(440) Residential	369,633,360	250,057,929	119,575,431
(442) Commercial / Industrial	431,223,875	291,849,553	139,374,322
(444) Public Street & Highway	7,447,635	4,777,963	2,669,672
(448) Interdepartmental Revenues	1,502,287	1,227,642	274,645
(499) Unbilled	363,995	-136,201	500,196
<b>Total Sales to Ultimate Consumers</b>	<b>810,171,152</b>	<b>547,776,885</b>	<b>262,394,266</b>
Other Operating Revenues:			
(451) Misc Service Revenues	342,546	214,204	128,342
(453) Sales of Water/Water Power - AN	-344,332	-226,020	-118,312
(454) Rent from Electric Property - AN	-123,216	-80,879	-42,337
(454) Rent from Electric Property - Direct	2,669,700	1,442,297	1,227,404
<b>Total Other Operating Revenues</b>	<b>2,544,698</b>	<b>1,349,602</b>	<b>1,195,096</b>
<b>Total Electric Subject to Fees</b>	<b>812,715,850</b>	<b>549,126,487</b>	<b>263,589,363</b>
<b>Fee Calculation</b>			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.002000	0.002179
<b>REGULATORY FEES</b>	<b>1,672,564</b>	<b>1,098,203</b>	<b>574,361</b>
P/T Ratio		65.64%	34.36%

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

(1) Figures from Results report E-OPS-12A

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

Line No.	DESCRIPTION	Injuries and Damages
	Adjustment Number	2.05
	Workpaper Reference	E-ID
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	-
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	51
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	51
25	Total Electric Expenses	51
26	OPERATING INCOME BEFORE FIT	(51)
FEDERAL INCOME TAX		
27	Current Accrual	(11)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$40)
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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**Avista Utilities  
Electric System  
Injuries and Damages Adjustment  
Account 925  
Twelve Months Ended December 31, 2019**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	155,314	107,460	47,854
Total	<u>155,314</u>	<u>107,460</u>	<u>47,854</u>
Revised Annual Expense-Actual Direct 6 yr avg	<u>194,496</u>	<u>158,568</u>	<u>35,928</u>
Increase (Decrease) in Expense	39,182	<b>51,108</b>	(11,926)
Allocation Note 4: Jurisdictional Four Factor	100.000%	69.189%	30.811%

**Avista Utilities  
Natural Gas System  
Injuries and Damages Adjustment  
Account 925  
Twelve Months Ended December 31, 2019**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	41,953	30,455	11,498
Total	41,953	30,455	11,498
Revised Annual Expense-Actual Direct 6 yr avg	29,270	21,900	7,370
Increase (Decrease) in Expense	(12,684)	<b>(8,555)</b>	(4,129)
Allocation Note 4: Jurisdictional Four Factor	100.000%	72.593%	27.407%

**Avista Utilities**  
**Injuries and Damages Adjustment**  
**Twelve Months Ended December 31, 2019**

<b>Six Year Average of Actual Injuries and Damages Payments</b>
---

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
FY DEC 31,2014	295,491	27,303	322,794	23,907	2,610	26,518
FY DEC 31,2015	82,249	21,297	103,547	29,008	8,889	37,896
FY DEC 31,2016	143,873	13,245	157,118	5,992	9,790	15,782
FY DEC 31,2017	202,277	22,344	224,621	21,509	11,290	32,800
FY DEC 31,2018	129,573	74,007	203,580	9,318	11,352	20,670
FY DEC 31,2019	97,945	57,368	155,314	41,667	286	41,953
6 yr Avg	<b>158,568</b>	<b>35,928</b>	<b>194,496</b>	<b>21,900</b>	<b>7,370</b>	<b>29,270</b>

Payments from Account 228210 by Service and State

Month	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE						
	228200	228200	228200	228210	228210	228210	228210	228210	228210	
	ED AN	GD AN	GD OR	ED ID	ED WA	ED MT	GD ID	GD WA	GD OR	
201901	(5,901)	(1,059)		150	5,751		39	1,020		-
201902	(3,186)		(639)	1,424	1,762				639	-
201903	(1,979)	(6,744)	(100,342)		1,979			6,744	342	(100,000)
201904	(3,750)	(216)	95,312	3,600	150		103	113	4,688	100,000
201905	(4,153)	(2,937)	(3,565)	3,092	1,061		144	2,793	3,565	-
201906	(37,413)	(2,650)	(16,128)	31,436	5,977			2,650	16,128	-
201907	(3,873)	(1,024)	(7,138)	160	3,713			1,024	7,138	-
201908	(12,044)		(2,657)	9,538	2,506				2,657	-
201909	(27,948)	(10,848)	(4,953)	205	27,743			10,848	4,953	-
201910	(36,086)	(16,200)	(21,951)	5,223	30,863			16,200	21,951	-
201911	(2,776)	(142)	(3,366)	441	2,335			142	3,366	-
201912	(16,206)	(135)	(5,185)	2,100	14,106			135	5,185	-
	<b>(155,314)</b>	<b>(41,953)</b>	<b>(70,611)</b>	<b>57,368</b>	<b>97,945</b>	<b>-</b>	<b>286</b>	<b>41,667</b>	<b>70,611</b>	<b>-</b>

Source: General Ledger



ORGANIZATION_DESC	Accounting Period	AVA Jet	Jurisdiction	Service	OR GD	Grand Total
			AN ED	GD		
L52 - Claims Accrual	201901	208-DC PAY	5,901	1,059		6,960
	201901	208-DC PAY	3,186		639	3,825
	201901	208-DC PAY	1,979	6,744	100,342	109,064
	201901	208-DC PAY	3,750	216	95,312	99,278
	201901	208-DC PAY	4,153	2,937	3,565	10,655
	201901	208-DC PAY	37,413	2,650	16,128	56,191
	201901	208-DC PAY	3,873	1,024	7,138	12,035
	201901	208-DC PAY	12,044		2,657	14,701
	201901	208-DC PAY	27,948	10,848	4,953	43,749
	201901	208-DC PAY	36,086	16,200	21,951	74,237
	201901	208-DC PAY	2,776	142	3,366	6,283
	201901	208-DC PAY	16,206	135	5,185	21,526
L52 - Claims Accrual Total			<u>155,314</u>	<u>41,953</u>	<u>261,236</u>	<u>458,504</u>

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

Line No.	DESCRIPTION	FIT/DFIT/ ITC Expense
	Adjustment Number	2.06
	Workpaper Reference	E-FIT
	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	-
	Regulatory Amortizations	
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	1
28	Debt Interest	-
29	Deferred Income Taxes	(4)
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$3
	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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

AVISTA UTILITIES  
Electric FIT Adjustment  
For the Twelve Months Ended December 31, 2019

	System	Washington	Idaho
Taxable NOI per Results (Per E-FIT-12A)	46,434,721	23,632,095	22,802,626
<b>Schedule M Reallocations and Adjustments</b>			
(1) <b>Investment in Exchange Power</b>			
No change to Schedule M	0	0	0
(2) <b>Kettle Falls Disallowance</b>			
Ended 12/2018 Elim Schedule M	5,609	5,609	0
Reallocated Taxable NOI	46,440,330	23,637,704	22,802,626
FIT Accrual per Results (Per E-FIT-12A)	9,751,291	4,962,740	4,788,551
Adjusted FIT Accrual	16,254,116	4,963,918	4,788,551
<b>Total Current FIT Adjustment</b>	<b>6,502,825</b>	<b>1,178</b>	<b>0</b>
<b>Deferred FIT Adjustment</b>			
(1) <b>Investment in Exchange Power</b>			
Adj to Flow through per Amortization Schedule	(125)	(125)	0
(2) <b>Kettle Falls Disallowance</b>			
Ended 12/2018 Elim DFIT amortization	(3,683)	(3,683)	0
<b>Total Deferred FIT Adjustment</b>	<b>(3,808)</b>	<b>(3,808)</b>	<b>0</b>
<b>Amortized Investment Tax Credit Adjustment</b>			
ITC Amortization per Results (Per E-FIT-12A)	(484,788)	(318,215)	(166,573)
Adjusted ITC Accrual	(484,788)	(318,215)	(166,573)
<b>Amortized Investment Tax Credit - Noxon &amp; Nine Mile</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net FIT/DFIT/ITC Adjustment</b>	<b>6,499,017</b>	<b>(2,630)</b>	<b>0</b>
<b>FIT Adjustment for Production Tax Credit *</b>	<b>0</b>	<b>0</b>	<b>0</b>
* Production Tax Credit ceased April 2017			
<b>Net Tax Adjustment</b>	<b>6,499,017</b>	<b>(2,630)</b>	<b>0</b>
<b>Effective Tax Rate Test</b>			
Net Operating Income Before FIT	196,867,701	127,497,480	69,370,221
Less: Colstrip Reallocation	0	(152,192)	152,192
Less: ID ITC Deferred & Amortization	1,066,366	0	1,066,366
Less: Interest Charges	69,413,211	46,857,701	22,555,510
	127,454,490	80,791,971	45,596,153
Current FIT per ROO	9,751,291	4,962,740	4,788,551
Deferred FIT per ROO	11,461,387	7,830,166	3,631,221
Production Tax Credit	0	0	0
Investment Tax Credit - Noxon and Nine Mile	(484,788)	(318,215)	(166,573)
Adjustment to Tax Expense	(2,630)	(2,630)	0
Adjusted FIT Expense	20,725,260	12,472,061	8,253,199
Effective Tax Rate	16.26%	15.44%	18.10%

FIT Adjustments and Reallocations  
Electric System  
For the Twelve Months Ended December 31, 2019

(1) **Investment in Exchange Power**

Schedule M and Deferred FIT do not agree, flow through prior tax rate until amortization is complete August 2019.

Allocation		
Sch M	\$0	# 99
WA		0.000%
ID		0.000%

Allocation		
DFIT	\$125	# 99
WA	125	0.000%
ID	0	0.000%

AMOUNT		
	WA	ID
Sch M	\$838,281	\$0
DFIT @ 21%	(176,039)	0
Flow-through DFIT	(117,359)	0
DFIT per ROO	(293,523)	0

(2) **Kettle Falls Disallowance**

Schedule M and Deferred FIT do not agree, flow through as scheduled until amortization is complete December 2018.

Schedule in Deferred Debits and Credits adjustment.

Allocation		
Sch M	\$0	# 99
WA	5,609	0.000%
ID	0	0.000%

Allocation		
DFIT	(\$3,683)	# 99
WA	(3,683)	0.000%
ID	0	0.000%

AMOUNT		
	WA	ID
Sch M	(\$5,609)	\$0
DFIT @ 21%	1,178	0
DFIT per E-DDC-8	0	0
DFIT per ROO	3,683	0

2019		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
<b>SCH M</b>	Schedule Ms							
997082	Meal Disallowances	Perm	435,627	193,992	132,841	50,153	79,476	892,089
997112	AFUDC EQUITY TAX FLOW THROUGH	Perm	-	-	-	-	-	-
997113	AFUDC EQUITY CWIP	Perm	-	-	-	-	-	-
997120	Transportation Disallowance	Perm	36,234	17,576	10,973	4,666	6,792	76,241
997017	Amort - Invest in Exch Pwr	Perm	794,680	-	-	-	-	794,680
			<u>1,266,541</u>	<u>211,568</u>	<u>143,814</u>	<u>54,819</u>	<u>86,268</u>	<u>1,763,010</u>
997000	Book Depreciation	Plant	99,326,036	50,351,441	23,640,751	9,409,776	13,852,849	196,580,853
997001	Contributions In Aid of Construction	Plant	4,888,064	2,371,041	587,837	249,955	121,510	8,218,407
997049	Tax Depreciation	Plant	(122,785,667)	(59,559,354)	(28,732,182)	(12,217,268)	(19,925,537)	(243,220,008)
997080	Book Transportation Depr	Plant	3,934,647	1,908,570	930,793	395,785	1,666,199	8,835,994
997101	Repairs 481 (a)	Plant	(21,817,188)	(10,582,812)	(3,929,240)	(1,670,760)	(3,600,000)	(41,600,000)
997111	CAPITALIZED TRANSPORTATION		(163,919)	(79,512)	(49,642)	(21,109)	(30,728)	(344,910)
997119	AFUDC Tax CPI		2,030,087	984,730	506,100	215,200	369,479	4,105,596
			<u>(34,587,940)</u>	<u>(14,605,896)</u>	<u>(7,045,583)</u>	<u>(3,638,421)</u>	<u>(7,546,228)</u>	<u>(67,424,068)</u>
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	592,084	287,201	179,312	76,246	110,991	1,245,834
997007	Idaho PCA	Temp	-	(7,886,123)	-	-	-	(7,886,123)
997008	DSM Book Amortization	Temp	-	-	-	-	(135,318)	(135,318)
997009	Rathdrum Turbine Lease	Temp	(22,775)	(11,047)	-	-	-	(33,822)
997010	Deferred Gas Credit and Refunds	Temp	-	-	(21,959,815)	(9,719,992)	(6,168,057)	(37,847,864)
997016	Redemption Expense	Temp	637,405	309,184	144,469	61,430	89,424	1,241,912
997017	Amort - Invest in Exch Pwr	Temp	838,281	-	-	-	-	838,281
997018	DSM Tariff Rider	Temp	5,008,508	2,758,982	(263,546)	(156,114)	166,439	7,514,269
997020	FAS87 Current Pension Accrual	Temp	755,995	366,709	228,952	97,353	141,718	1,590,727
997024	Kettle Falls Disallowance	Temp	(5,609)	-	-	-	-	(5,609)
997027	Uncollectibles	Temp	(1,337,651)	(648,851)	(405,107)	(172,256)	(250,755)	(2,814,620)
997031	Decoupling Mechanism	Temp	(8,118,704)	(580,565)	(1,404,768)	223,108	(177,184)	(10,058,113)
997032	Interest Rate Swaps	Temp	(4,986,482)	(2,418,781)	(1,510,153)	(642,135)	(934,760)	(10,492,311)
997033	BPA Residential Exchange	Temp	(666,453)	(568,209)	-	-	-	(1,234,662)
997034	Montana Hydro Settlement	Temp	3,258,748	1,724,809	-	-	-	4,983,557
997035	SCH M (Leases)	Temp	17,056	7,595	5,201	1,964	3,112	34,928
997043	Washington Deferred Power Costs	Temp	1,096,569	-	-	-	-	1,096,569
997044	Non-Monetary Power Costs	Temp	171,288	83,086	-	-	-	254,374
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	747,435	319,744	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	(359,626)	22,206	269,250	(15,144)	(253,142)	(336,456)
997081	Deferred Compensation	Temp	453,409	219,934	137,314	58,388	84,995	954,040
997083	Paid Time Off	Temp	291,672	141,481	88,333	37,560	54,677	613,723
997088	Deferred O&M Colstrip & CS2	Temp	-	(261,474)	-	-	-	(261,474)
997095	WA REC DEF	Temp	(1,396,907)	-	-	-	-	(1,396,907)
997096	CDA Settlement Costs	Temp	22,032	10,687	-	-	-	32,719
997099	Kettle Falls Diesel Leak	Temp	124,329	60,308	-	-	-	184,637
997102	Amort Idaho Earnings Test (254229)	Temp	-	(87,014)	-	-	-	(87,014)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	-	117,223	-	-	-	117,223
997105	WA Excess Nat Gas Line Extension	Temp	-	-	(657,272)	-	-	(657,272)
997107	MDM System	Temp	(17,272,075)	-	(3,953,313)	-	249,000	(20,976,388)
997108	PROV FOR RATE REFUND - TAX REFORM	Temp	-	(40,777)	-	-	2,468,771	2,427,994
997109	TAX REFORM AMORTIZATION	Temp	(4,146,455)	(3,787,244)	(1,469,943)	-	(2,246,387)	(11,650,029)
997110	FISERVE	Temp	(728,253)	(330,841)	(445,756)	(214,574)	55,908	(1,663,516)
997114	AFUDC DEBT CWIP	Temp	311,589	151,142	94,364	40,125	58,410	655,630
997115	AFUDC EQUITY TAX DEFERRAL	Temp	778,866	342,779	229,489	110,152	(157,643)	1,303,643
997117	Colstrip Plant ADJ	Temp	-	(1,428,366)	-	-	-	(1,428,366)
997118	Natural Gas Deprec Exp Deferral	Temp	-	-	-	81,297	-	81,297
			<u>(23,838,477)</u>	<u>(10,531,931)</u>	<u>(30,692,989)</u>	<u>(9,964,456)</u>	<u>(6,839,801)</u>	<u>(81,867,654)</u>
<b>TOTAL</b>	<b>SCHEDULE Ms</b>		<b>(57,159,876)</b>	<b>(24,926,259)</b>	<b>(37,594,758)</b>	<b>(13,548,058)</b>	<b>(14,299,761)</b>	<b>(147,528,712)</b>
	DFIT Plant - Calculated	-21%	7,263,467	3,067,238	1,479,572	764,068	1,584,708	14,159,054
	Book AFUDC DFIT that will reverse in subsequent ye		877,716	425,752	101,860	43,312	64,893	1,513,533
	Flow Through DFIT, including ARAM		(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)	(9,463,052)
	ITC Flow Through DFIT and Allocation True-Up		36,377	17,645	-	-	-	54,022
	Plant DFIT		3,227,152	1,109,352	591,740	386,551	948,761	6,263,558
	Other DFIT (on Temp items)	-21%	4,891,101	2,211,706	6,445,528	2,092,536	1,436,358	17,077,228
	Other Flow-Through DFIT - Tax Reform		-	-	(651,196)	41,610	(148,968)	(758,554)
	TOTAL DFIT Calculated using Schedule M's		<u>8,118,253</u>	<u>3,321,058</u>	<u>6,386,072</u>	<u>2,520,697</u>	<u>2,236,152</u>	<u>22,582,232</u>
	PER ROO DFIT		7,830,166	3,631,221	6,500,601	2,434,408	2,248,418	22,644,814
	Difference - Immaterial		(288,087)	310,163	114,529	(86,289)	12,266	62,582
	Due to Allocation of Expense in ROO							



2019	Total FT	Other FT	ARAM FT	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
1 Electric	(3,599,988)	346,174	(3,946,162)	226,731	(3,373,257)	100.000%			67.337%	32.663%				(2,271,450)	(1,101,807)			
2 GAS	(426,269)	223,063	(649,332)	71,167	(355,102)		100.000%				70.165%	29.835%		-	-	(249,158)	(105,945)	
3 GAS-Oregon	(276,803)	(7,891)	(268,912)	34,301	(242,502)			100.000%					100.000%	-	-	-	-	(242,502)
4 Utility - CD AA	(5,144,648)	(310,168)	(4,834,480)		(5,144,648)	70.578%	20.513%	8.909%	67.337%	32.663%	70.165%	29.835%	100.000%	(2,444,999)	(1,185,990)	(740,466)	(314,855)	(458,337)
5 Utility - CD AN	(443)	-	(443)		(443)	77.874%	22.126%	0.000%	67.337%	32.663%	70.165%	29.835%	100.000%	(232)	(113)	(69)	(29)	-
6 Rathdrum Turbine	(347,100)	8	(347,108)		(347,100)	100.000%			67.337%	32.663%				(233,726)	(113,373)	-	-	
7	(9,795,251)	251,186	(10,046,437)	332,199	(9,463,052)									(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)

AVISTA UTILITIES  
ITC AMORTIZATION

	2009	2010	2011	2012	2016	Total	
	Noxon #1	Noxon #3	Noxon #2	Noxon #4	Nine Mile		
Project Costs per Tax Return	17,700,420	8,298,500	9,371,870	7,750,955	64,728,195		
ITC Rate	30%	30%	30%	30%	30%		
ITC Claimed on Tax Return	(5,310,126)	(2,489,550)	(2,811,561)	(2,325,286)	(19,418,459)	(32,354,982)	
2017 Auditors or Return to Accrual Adjustment	(96,736)	(18)	41,265	36,586	834,644		
2016 Adjusted ITC Balance	(4,767,340)	(2,231,025)	(2,524,998)	(2,124,421)	(18,285,069)	(29,932,853)	
Amortization:							
2009	(44,251)					(44,251)	
2010	(88,502)	(20,746)				(109,248)	
2011	(88,502)	(41,494)	(23,431)			(153,427)	
2012	(88,502)	(41,493)	(46,859)	(19,377)		(196,231)	
2013 Jan	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Feb	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Mar	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Apr	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
May	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Jun	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Jul	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Aug	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Sep	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Oct	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Nov	(7,375)	(3,458)	(3,905)	(3,230)		(17,968)	
Dec	(6,720)	(3,156)	(3,569)	(2,956)		(16,401)	revised to 65
2014	(80,640)	(37,872)	(42,828)	(35,472)		(196,812)	year life
2015	(80,640)	(37,872)	(42,828)	(35,472)		(196,812)	
2016	(80,640)	(37,872)	(42,828)	(35,472)	(298,746)	(495,558)	
2017	(82,199)	(37,812)	(42,084)	(34,824)	(149,376)	(346,295)	
2018	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	Revised Amort
2019	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	for Remaining
2070	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	years
2071	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2072	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2073	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2074	(82,200)	(37,812)	(42,084)	(34,824)	(287,868)	(484,788)	
2075		(37,812)	(42,084)	(34,824)	(287,868)	(402,588)	
2076			(42,084)	(34,824)	(287,868)	(364,776)	
2077				(34,824)	(287,868)	(322,692)	
2078					(287,868)	(287,868)	
2079					(287,868)	(287,868)	
2080					(287,868)	(287,868)	
Total Amortization	(5,407,121)	(2,489,451)	(2,770,338)	(2,288,543)	(18,583,806)	(31,539,259)	
Variance - Will Adjust in final year.	(259)	117	(42)	157	9	815,723	
<b>Restating Adjustment:</b>		65.64%	34.36%				
	<b>System</b>	<b>WA</b>	<b>ID</b>				
Restating ITC Amortization Annual	(484,788)	(318,215)	(166,573)				
Test Period ITC Amortization 1/1/19-12/31/19	(484,788)	(318,215)	(166,573)				
Adjustment	-	-	-				



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

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	E-OSC
	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	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(52)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(52)
25	Total Electric Expenses	(52)
26	OPERATING INCOME BEFORE FIT	52
	FEDERAL INCOME TAX	
27	Current Accrual	11
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$41
	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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**AVISTA UTILITIES**  
**OFFICE SPACE CHARGES TO NON UTILITY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS-North</u>	<u>OR</u>
Total Company Allocation to Non-Utility --	osc-2 \$ 106,259	\$74,995	\$21,797	\$9,467
Per utility 4 factor note 7 *	100.000%	70.578%	20.513%	8.909%
Per jurisdictional 4 factor note 4 * (WA portion only).		69.189%	72.593%	
Allocation to WA by service	<u>\$67,712</u>	<u>\$51,889</u>	<u>\$15,823</u>	
Adjustment to remove portion of office space for Non-Utility		<b>-51,889</b>	<b>-15,823</b>	

\* See Results of Operations Report E-ALL-12A and G-ALL-12A

**AVISTA UTILITIES  
OFFICE SPACE CHARGES TO NON UTILITY  
TWELVE MONTHS ENDED DECEMBER 31, 2019**

**Total hours charged** **OSC-3** 30,956

**(Excluding Executive Officers)**

Hours charged 28,653

FTEs 13.78 a

Standard office space 99 b square feet  
\$38.71 c Office Space Cost / per sq ft.  
\$5,562 d Annual Cost/Workstation

\$ 129,411 a\*b\*c+ a\*d

**(Executive Officers)**

Hours charged **OSC-3** 2,303

FTEs 1.11 a

Average Executive Square footage 203 b square feet  
\$38.71 c Office Space Cost / per sq ft.  
\$7,840 d Annual Cost/Workstation

\$ 17,381 a\*b\*c+ a\*d

\$ 146,792 **All Employees**

Less: Amount Recorded in GL  
CBR Adjustment

\$ (40,533)  
\$ 106,259

**OSC-1**

**Notes:**

(c) Office space rate is \$38.71, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$5,562 per workstation for non-officers.

	<b>Officers (EO1 Org)</b>	<b>Non-Offic Total</b>	
Subs	2,101	9,888	11,989
Non-utility	202	18,765	18,967
Total	<u>2,303</u>	<u>28,653</u>	<u>30,956</u>

Hours spent by employees on non-utility/subs activities.

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

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
	Workpaper Reference	E-RET
	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	-
	Regulatory Amortizations	
15	Taxes	34
16	Total Distribution	34
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	34
26	OPERATING INCOME BEFORE FIT	(34)
	FEDERAL INCOME TAX	
27	Current Accrual	(7)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$27)
	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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**Avista Utilities**  
**Restate Public Utility Excise Tax to Actual**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

* Actual Payments:	Electric	Gas
January/19	RET-4 2,038,496	RET-4 769,798
February/19	RET-4 1,934,285	RET-4 797,464
March/19	RET-4 2,030,929	RET-4 862,149
April/19	RET-4 1,622,595	RET-4 476,943
May/19	RET-4 1,520,543	RET-4 306,253
June/19	RET-4 1,526,625	RET-4 202,460
July/19	RET-4 1,495,497	RET-4 101,792
August/19	RET-4 1,666,948	RET-4 139,096
September/19	RET-4 (128,578)	RET-4 183,858
October/19	RET-4 1,583,941	RET-4 346,316
November/19	RET-4 1,681,605	RET-4 586,095
December/19	RET-4 2,068,704	RET-4 880,886
	<hr/>	<hr/>
Total Actual Payments	19,041,589	5,653,107
Add Back: Credits for Solar REC's Paid to Customers	RET-4 2,448,664	0
Total Paid adjusted for credits to customers	<hr/> <u>21,490,253</u>	<hr/> <u>5,653,107</u>
Washington State Excise Tax amount reflected in results	RET-2 21,458,072	RET-2 5,651,708
Timing Difference -Remove Dec 2018 Entry Recorded in Jan 2019	RET-2 (33,109)	RET-2 949
Timing Difference -Add Dec 2019 Entry Recorded in Jan 2020	RET-3 66,842	RET-3 (78)
Total Expense	<hr/> <u>\$21,491,805</u>	<hr/> <u>\$5,652,579</u>
Adjustment of Washington State Excise Tax	<div style="border: 2px solid red; padding: 2px;"><b>33,733</b></div>	<div style="border: 2px solid red; padding: 2px;"><b>871</b></div>

\* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),  
 (these values now incorporate LIHEAP tax credit and Renewable energy credits  
 as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (176,873.11)	RET-4 (117,915.40)
	LIHEAP Tax credit benefit to acct 908610	RET-3 176,873.11	RET-3 117,915.40
		<hr/> <u>0.00</u>	<hr/> <u>0.00</u>

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments



## Transaction Analysis Selection: Accounting Period : '2019%' , GI Ferc Account : '908610'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	Aug 2019 - LIHEAP from St. of WA DOR	51,621.18	51,621.18	-	-
			July 2019 - LIHEAP from St. of WA DOR	125,251.93	125,251.93	-	-
				-	-	-	-
				<b>RET-1</b> 176,873.11	176,873.11	-	-
	GD	WA	Aug 2019 - LIHEAP from St. of WA DOR	34,414.12	-	34,414.12	-
			July 2019 - LIHEAP from St. of WA DOR	83,501.28	-	83,501.28	-
				-	-	-	-
				<b>RET-1</b> 117,915.40	-	117,915.40	-
Total				294,788.51	176,873.11	117,915.40	-

## Transaction Analysis Selection: Accounting Period : '202001' , GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise Tax Current Month	2,064,906.85	2,064,906.85	.00	.00
			<b>WA Electric Excise Tax True Up Dec 2019</b>	<b>RET-1</b> 66,842.48	66,842.48	.00	.00
			WA Natural gas "Other" Dec 2019 True Up	-124.25	-124.25	.00	.00
			WA Natural gas "Other" Jan 2020 Estimate	363.00	363.00	.00	.00
			Sub-total	2,131,988.08	2,131,988.08	.00	.00
	GD	WA	WA Gas Excise Tax Current Month	896,577.89	.00	896,577.89	.00
<b>WA Gas Excise Tax True Up Dec 2019</b>			<b>RET-1</b> -77.56	.00	-77.56	.00	
			Sub-total	896,500.33	.00	896,500.33	.00
Total				3,028,488.41	2,131,988.08	896,500.33	.00





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

Line No.	DESCRIPTION	Net Gains & Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
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	(58)
	Regulatory Amortizations	-
15	Taxes	-
16	Total Distribution	(58)
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	(58)
26	OPERATING INCOME BEFORE FIT	58
FEDERAL INCOME TAX		
27	Current Accrual	12
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$46
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 DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0



Avista Utilities  
Property Dispositions  
12 Months ended December 31, 2019

<u>Description</u>		<u>Gain (Loss)</u>	<u>Svc/ Juris Alloc</u>	<u>Total Electric</u>	<u>WA Electric</u>	<u>ID Electric</u>	<u>North Gas</u>	<u>WA Gas</u>	<u>ID Gas</u>	<u>OR Gas</u>	<u>TOTAL</u>
1 BNSF (Excludes Non-Utility Portion)	NGL-3	57,668	ED.AN	57,668	37,853	19,815					57,668
2 Long Lake	NGL-3	3,376	ED.WA	3,376	3,376	-			-	-	3,376
3 Deer Park	NGL-3	(70,636)	CD.WA	(55,007)	(55,007)		(15,629)	(15,629)			(70,636)
4 Colstrip Land Sales	NGL-3	7,098	ED.AN	7,098	4,659	2,439					7,098
5 Liberty Lake Land	NGL-3	(291)	ED.WA	(291)	(291)						(291)
<b>Total Gain</b>		<b>\$ (2,785)</b>		<b>\$ 12,844</b>	<b>\$ (9,410)</b>	<b>\$ 22,254</b>	<b>\$ (15,629)</b>	<b>\$ (15,629)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,785)</b>
Non-Utility BNSF		111,944									111,944
<b>Net Gain for Amortization (421100 &amp; 421200)</b>		<b><u>\$ 109,159</u></b>		<b><u>\$ 12,844</u></b>	<b><u>\$ (9,410)</u></b>	<b><u>\$ 22,254</u></b>	<b><u>\$ (15,629)</u></b>	<b><u>\$ (15,629)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 109,159</u></b>

Jurisdictional allocators:

1 (Production/Transmission Ratio)  
4 (Jurisdictional 4-Factor)

100.000%    65.640%    34.360%  
100.000%    69.189%    30.811%

100.000%    72.593%    27.407%

7 CD.AA    100.000%  
9 CD.WA    100.000%

70.578%  
77.874%

20.513%  
22.126%

8.909%

**SCHEDULE 27**  
**for year ended December 31, 2019**  
**OTHER PROPERTY DISPOSITIONS**

	BOOK	TAX	BALANCE CHECK
1. (a) Brief Description of Property Disposed:	Long Lake Land-WA Dist		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		3,483	
(f) Expense of Sale			
(g) Original Cost:		107	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Loss on Disposition of Property			3,376
2. (a) Brief Description of Property Disposed:	Colstrip Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		5,801	
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			5,801
3. (a) Brief Description of Property Disposed:	BNSF Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		373,691	
(f) Expense of Sale			
(g) Original Cost:		204,079	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			169,612 34% Transmission/66% Non-utility
4. (a) Brief Description of Property Disposed:	Deer Park		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		494,069	
(f) Expense of Sale			
(g) Original Cost:		564,705	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			(70,636)
5. (a) Brief Description of Property Disposed:	Colstrip Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		1,297	
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			1,297
6. (a) Brief Description of Property Disposed:	Liberty Lake Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:		291	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			(291)
			109,159

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

Line No.	DESCRIPTION	Weather Normalization
	Adjustment Number	2.10
	Workpaper Reference	E-WN
	REVENUES	
1	Total General Business	(\$3,836)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(3,836)
5	Other Revenue	2,883
6	Total Electric Revenue	(953)
	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	-
	Regulatory Amortizations	
15	Taxes	(148)
16	Total Distribution	(148)
17	Customer Accounting	(11)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(8)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(8)
25	Total Electric Expenses	(167)
26	OPERATING INCOME BEFORE FIT	(786)
	FEDERAL INCOME TAX	
27	Current Accrual	(165)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$621)
	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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

12.2019	Total	January	February	March	April	May	June	July	August	September	October	November	December
Revenue Adjustment													
WA Sch 1	(\$3,314,360)	\$617,797	(\$3,566,587)	(\$2,016,867)	\$373,961	\$1,095,376	(\$490,532)	\$1,400,352	(\$1,109,067)	\$23,957	(\$1,487,792)	(\$108,547)	\$1,953,589
WA Sch 11	(\$342,766)	\$60,481	(\$349,463)	(\$196,704)	\$27,405	\$80,541	(\$80,578)	\$175,060	(\$138,457)	\$3,020	(\$106,139)	(\$7,834)	\$189,902
WA Sch 21	(\$179,226)	\$25,575	(\$145,308)	(\$83,528)	\$2,133	\$8,916	(\$97,203)	\$161,610	(\$127,339)	\$2,732	(\$6,246)	(\$622)	\$80,054
Total WA	<b>(\$3,836,352)</b>	\$703,853	(\$4,061,358)	(\$2,297,099)	\$403,499	\$1,184,833	(\$668,313)	\$1,737,022	(\$1,374,863)	\$29,709	(\$1,600,177)	(\$117,003)	\$2,223,545
	66%	66%	65%	66%	65%	65%	73%	70%	69%	69%	65%	65%	66%
Decoupling Revenue Offset		0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900	0.01900
WA Sch 1	(\$2,633,058)	\$490,802	(\$2,833,436)	(\$1,602,278)	\$297,089	\$870,210	(\$389,698)	\$1,112,494	(\$881,086)	\$19,032	(\$1,181,960)	(\$86,234)	\$1,552,007
WA Sch 11	(\$264,689)	\$46,704	(\$269,859)	(\$151,897)	\$21,163	\$62,194	(\$62,223)	\$135,183	(\$106,918)	\$2,332	(\$81,962)	(\$6,050)	\$146,644
WA Sch 21	(\$126,265)	\$18,018	(\$102,371)	(\$58,846)	\$1,503	\$6,281	(\$68,480)	\$113,856	(\$89,712)	\$1,925	(\$4,400)	(\$438)	\$56,399
Total WA	<b>(\$3,024,012)</b>	\$555,524	(\$3,205,666)	(\$1,813,021)	\$319,755	\$938,685	(\$520,401)	\$1,361,533	(\$1,077,716)	\$23,289	(\$1,268,322)	(\$92,722)	\$1,755,050
Revenue Related Expenses	<b>\$141,152</b>	0.046677	Decoupling Mechanism revenue conversion factor										
Decoupling Adjustment	<b>\$2,882,860</b>	\$64,722	(\$372,230)	(\$210,743)	\$22,666	\$68,475	(\$130,703)	\$249,039	(\$196,630)				
Revenue not captured in Decoupling													
WA Sch 1	(\$681,302)	\$126,995	(\$733,151)	(\$414,589)	\$76,872	\$225,166	(\$100,834)	\$287,858	(\$227,981)	\$4,925	(\$305,832)	(\$22,313)	\$401,582
WA Sch 11	(\$78,077)	\$13,777	(\$79,604)	(\$44,807)	\$6,242	\$18,347	(\$18,355)	\$39,877	(\$31,539)	\$688	(\$24,177)	(\$1,784)	\$43,258
WA Sch 21	(\$52,961)	\$7,557	(\$42,937)	(\$24,682)	\$630	\$2,635	(\$28,723)	\$47,754	(\$37,627)	\$807	(\$1,846)	(\$184)	\$23,655
Total WA	<b>(\$812,340)</b>	\$148,329	(\$855,692)	(\$484,078)	\$83,744	\$246,148	(\$147,912)	\$375,489	(\$297,147)	\$6,420	(\$331,855)	(\$24,281)	\$468,495
ID Sch 1	(\$1,679,812)	\$317,964	(\$1,889,203)	(\$1,017,067)	\$203,145	\$581,853	(\$169,676)	\$601,233	(\$475,463)	\$10,590	(\$785,834)	(\$58,689)	\$1,001,335
ID Sch 11	(\$204,944)	\$33,906	(\$200,050)	(\$108,180)	\$14,875	\$43,824	(\$46,849)	\$100,812	(\$79,627)	\$1,761	(\$56,929)	(\$4,295)	\$95,808
ID Sch 21	(\$88,954)	\$13,378	(\$78,784)	(\$42,701)	\$324	\$1,935	(\$35,173)	\$57,854	(\$45,356)	\$1,008	(\$247)	(\$92)	\$38,900
Total ID	<b>(\$1,973,710)</b>	\$365,248	(\$2,168,037)	(\$1,167,948)	\$218,344	\$627,612	(\$251,698)	\$759,899	(\$600,446)	\$13,359	(\$843,010)	(\$63,076)	\$1,136,043
	34%	34%	35%	34%	35%	35%	27%	30%	30%	31%	35%	35%	34%
FCA Revenue Offset		0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02499	0.02212
ID Sch 1	(\$1,216,901)	\$235,512	(\$1,399,308)	(\$753,328)	\$150,467	\$430,971	(\$125,677)	\$445,325	(\$352,169)	\$7,844	(\$582,057)	(\$43,470)	\$768,989
ID Sch 11	(\$130,103)	\$21,642	(\$127,692)	(\$69,051)	\$9,495	\$27,973	(\$29,904)	\$64,348	(\$50,826)	\$1,124	(\$36,338)	(\$2,741)	\$61,867
ID Sch 21	(\$46,409)	\$7,143	(\$42,066)	(\$22,800)	\$173	\$1,033	(\$18,780)	\$30,891	(\$24,218)	\$538	(\$132)	(\$49)	\$21,858
Total ID	<b>(\$1,393,413)</b>	\$264,297	(\$1,569,066)	(\$845,179)	\$160,135	\$459,977	(\$174,361)	\$540,564	(\$427,213)	\$9,506	(\$618,527)	(\$46,260)	\$852,714
Revenue Related Expenses	<b>\$8,135</b>	0.005838	Fixed Cost Adjustment Mechanism revenue conversion factor										
FCA Adjustment	<b>\$1,385,278</b>	\$28,785	(\$169,758)	(\$91,851)	\$9,668	\$29,006	(\$48,684)	\$95,239	(\$75,044)				
Revenue not captured in FCA													
ID Sch 1	(\$462,911)	\$82,452	(\$489,895)	(\$263,739)	\$52,678	\$150,882	(\$43,999)	\$155,908	(\$123,294)	\$2,746	(\$203,777)	(\$15,219)	\$232,346
ID Sch 11	(\$74,841)	\$12,264	(\$72,358)	(\$39,129)	\$5,380	\$15,851	(\$16,945)	\$36,464	(\$28,801)	\$637	(\$20,591)	(\$1,554)	\$33,941
ID Sch 21	(\$42,545)	\$6,235	(\$36,718)	(\$19,901)	\$151	\$902	(\$16,393)	\$26,963	(\$21,138)	\$470	(\$115)	(\$43)	\$17,042
Total ID	<b>(\$580,297)</b>	\$100,951	(\$598,971)	(\$322,769)	\$58,209	\$167,635	(\$77,337)	\$219,335	(\$173,233)	\$3,853	(\$224,483)	(\$16,816)	\$283,329
Total Revenue	(\$5,810,062)	\$1,069,101	(\$6,229,395)	(\$3,465,047)	\$621,843	\$1,812,445	(\$920,011)	\$2,496,921	(\$1,975,309)	\$43,068	(\$2,443,187)	(\$180,079)	\$3,359,588
WA ERM RRC	(\$774,290)	\$141,381	(\$815,610)	(\$461,403)	\$79,822	\$234,618	(\$140,983)	\$357,900	(\$283,229)	\$6,119	(\$316,310)	(\$23,144)	\$446,549
ID PCA LCAR	(\$576,652)	\$100,345	(\$595,376)	(\$320,832)	\$57,860	\$166,629	(\$76,873)	\$218,018	(\$172,194)	\$3,830	(\$223,136)	(\$16,715)	\$281,792
Total Expense	(\$1,350,942)	\$241,726	(\$1,410,986)	(\$782,235)	\$137,682	\$401,247	(\$217,856)	\$575,918	(\$455,423)	\$9,949	(\$539,446)	(\$39,859)	\$728,341
Estimated Margin	(\$41,695)	\$7,554	(\$43,677)	(\$24,612)	\$4,271	\$12,536	(\$7,393)	\$18,906	(\$14,957)	\$324	(\$16,892)	(\$1,238)	\$23,483

12.2019	Total	January	February	March	April	May	June	July	August	September	October	November	December
Weighted Block Rate Calculation													
WS weighted block Base Rates (Excluding Adder Schedules ERM, BPA ResX, and PP Rider)													
WA Sch 1		0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243	0.09243
WA Sch 11		0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341	0.08341
WA Sch 21		0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430	0.06430
ERM RRC		0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811	0.01811
WS weighted block Base Rates (Excluding Adder Schedules PCA, BPA ResX, SIT, and PP Rider)													
ID Sch 1		0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09637	0.09533
ID Sch 11		0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06909	0.06244
ID Sch 21		0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05362	0.05049
PCA LCAR		0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02484	0.02200
WA Schedule 1	17 GRC Block Usage, Bills & Basec		Baselod Usage	Percentage	WS Usage	Percentage		1/1/2015		1/1/2016		5/1/2018	
Block 1	1,563,076,768		1,541,243,052	100.00%	21,833,716	3.00%		0.07525		0.07390		0.07533	
Block 2	458,131,072		0	0.00%	458,131,072	62.95%		0.08755		0.08598		0.08765	
Block 3	247,853,664		0	0.00%	247,853,664	34.05%		0.10264		0.10080		0.10276	
	2,269,061,504		1,541,243,052	100.00%	727,818,452	100.00%		0.09232		0.09066		0.09243	
	2,518,371	612	1,541,243,052					9.405¢		9.237¢		9.243¢	
WA Schedule 11													
Block 1	419,807,178		419,807,178	81.44%	0	0.00%		0.11507		0.11293		0.11349	
Block 2	192,006,796		95,666,450	18.56%	96,340,346	100.00%		0.08455		0.08298		0.08341	
	611,813,974		515,473,628	100.00%	96,340,346	100.00%		0.08455		0.08298		0.08341	
	375,436	1,373	515,473,628					8.455¢		8.298¢		8.341¢	
WA Schedule 21													
Block 1	1,239,435,303		1,239,435,303	93.57%	0	0.00%		0.07240		0.07089		0.07189	
Block 2	158,308,533		85,144,041	6.43%	73,164,492	100.00%		0.06475		0.06340		0.06430	
	1,397,743,836		1,324,579,344	100.00%	73,164,492	100.00%		0.06475		0.06340		0.06430	
	22,836	58,004	1,324,579,344					6.475		0.06340		6.430¢	
								ERM RRC rate	0.02012	0.01566		0.01811	
								Decoupling RRA rate	0.02108	0.01641		0.01900	
ID Schedule 1	17 GRC Block Usage, Bills & Baselod							12/1/2019		6/1/2018		1/1/2019	
Block 1	631,683,680		631,683,680	84.52%	0	0.00%		0.08482		0.07949		0.08574	
Block 2	466,874,373		115,721,572	15.48%	351,152,801	100.00%		0.09533		0.09000		0.09637	
	1,098,558,053		747,405,252	100.00%	351,152,801	100.00%		0.09533		0.09		0.09637	
	1,258,258	594	747,405,252					9.533¢		9.444¢		9.637¢	
ID Schedule 11													
Block 1	262,422,258		262,422,258	89.18%	0	0.00%		0.08909		0.08341		0.09857	
Block 2	95,790,406		31,836,498	10.82%	63,953,908	100.00%		0.06244		0.05676		0.06909	
	358,212,664		294,258,756	100.00%	63,953,908	100.00%		0.06244		0.05676		0.06909	
	252,366	1,166	294,258,756					6.244¢		6.840¢		6.909¢	
ID Schedule 21													
Block 1	595,628,304		595,628,304	88.83%	0	0.00%		0.05991		0.05543		0.06361	
Block 2	52,010,569		74,903,082	11.17%	-22,892,513	100.00%		0.05049		0.04601		0.05362	
	647,638,873		670,531,386	100.00%	-22,892,513	100.00%		0.05049		0.04601		0.05362	
	13,657	49,098	670,531,386					0.000¢		0.000¢		5.362¢	
								PCA LCAR	0.02200	0.02473		0.02484	
								Fixed Cost Adjustment RRA rate	0.02212	0.02488		0.02499	





<b>12.2019</b>	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Res Sched 1	-17,317,498	3,299,412	-19,603,644	-10,553,768	2,107,972	6,037,703	-1,760,675	6,238,801	-4,933,723	109,884	-8,154,342	-608,998	10,503,880
No of Cust	109,799	109,281	109,288	109,370	109,346	109,458	109,284	109,672	109,858	110,104	110,464	110,566	110,894
Usage/DDH		0.592	0.592	0.592	0.459	0.459	0.459	0.000	0.000	0.000	0.459	0.459	0.592
Usage/DDC		0.000	0.000	0.000	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.998	0.000
ID Res Sched 11	-394,730	80,680	-476,593	-258,230	51,855	148,492	-4,373	90,844	-71,555	1,587	-205,190	-15,188	262,941
No of Cust	5,666	5,590	5,558	5,598	5,612	5,659	5,607	5,692	5,679	5,667	5,767	5,753	5,807
Usage/DDH		0.283	0.283	0.283	0.220	0.220	0.220	0.000	0.000	0.000	0.220	0.220	0.283
Usage/DDC		0.000	0.000	0.000	0.280	0.280	0.280	0.280	0.280	0.280	0.280	0.280	0.000
ID Com Sched 11	-2,397,909	405,063	-2,389,625	-1,292,057	160,767	478,113	-671,588	1,360,661	-1,074,933	23,774	-608,825	-46,246	1,256,987
No of Cust	16,196	16,209	16,095	16,177	16,151	16,243	16,106	16,250	16,261	16,184	16,383	16,261	16,033
Usage/DDH		0.490	0.490	0.490	0.237	0.237	0.237	0.000	0.000	0.000	0.237	0.237	0.490
Usage/DDC		0.000	0.000	0.000	1.469	1.469	1.469	1.469	1.469	1.469	1.469	1.469	0.000
ID Ind Sched 11	-26,016	5,007	-29,277	-15,498	2,670	7,698	-2,121	7,635	-6,028	132	-9,974	-731	14,471
No of Cust	121	127	125	123	122	123	122	121	121	119	119	117	117
Usage/DDH		0.773	0.773	0.773	0.521	0.521	0.521	0.000	0.000	0.000	0.521	0.521	0.773
Usage/DDC		0.000	0.000	0.000	1.107	1.107	1.107	1.107	1.107	1.107	1.107	1.107	0.000
ID Res Sched 21	-72,151	13,417	-79,712	-42,881	6,037	17,401	-9,512	25,088	-19,807	440	-22,989	-1,725	42,092
No of Cust	17	17	17	17	17	17	17	17	17	17	17	17	17
Usage/DDH		15.475	15.475	15.475	8.455	8.455	8.455	0.000	0.000	0.000	8.455	8.455	15.475
Usage/DDC		0.000	0.000	0.000	25.891	25.891	25.891	25.891	25.891	25.891	25.891	25.891	0.000
ID Com Sched 21	-1,455,993	217,864	-1,281,373	-694,213	0	18,677	-646,452	1,053,868	-826,064	18,357	18,376	0	664,967
No of Cust	981	996	986	993	988	991	980	981	974	974	975	966	969
Usage/DDH		4.289	4.289	4.289	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.289
Usage/DDC		0.000	0.000	0.000	18.847	18.847	18.847	18.847	18.847	18.847	18.847	18.847	0.000
ID Ind Sched 21	-85,903	18,216	-108,223	-59,277	0	0	0	0	0	0	0	0	63,381
No of Cust	57	55	55	56	56	58	57	59	57	58	59	58	61
Usage/DDH		6.494	6.494	6.494	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	6.494
Usage/DDC		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total Electric Adjustment	-64,505,025	11,846,450	-69,004,882	-38,393,712	6,736,917	19,663,224	-10,879,549	28,539,455	-22,571,455	492,060	-26,448,998	-1,950,861	37,466,326
WA subtotal	-42,754,825	7,806,791	-45,036,435	-25,477,788	4,407,616	12,955,140	-7,784,828	19,762,558	-15,639,345	337,886	-17,466,054	-1,277,973	24,657,607
ID subtotal	-21,750,200	4,039,659	-23,968,447	-12,915,924	2,329,301	6,708,084	-3,094,721	8,776,897	-6,932,110	154,174	-8,982,944	-672,888	12,808,719
Summarize by Schedule													
WA Sch 1	-35,858,069	6,683,941	-38,586,897	-21,820,475	4,045,887	11,850,868	-5,307,066	15,150,402	-11,998,999	259,188	-16,096,417	-1,174,373	21,135,872
WA Sch 11	-4,109,408	725,103	-4,189,699	-2,358,273	328,552	965,607	-966,044	2,098,785	-1,659,958	36,202	-1,272,492	-93,919	2,276,728
WA Sch 21	-2,787,348	397,747	-2,259,839	-1,299,040	33,177	138,665	-1,511,718	2,513,371	-1,980,388	42,496	-97,145	-9,681	1,245,007
ID Sch 1	-17,317,498	3,299,412	-19,603,644	-10,553,768	2,107,972	6,037,703	-1,760,675	6,238,801	-4,933,723	109,884	-8,154,342	-608,998	10,503,880
ID Sch 11	-2,818,655	490,750	-2,895,495	-1,565,785	215,292	634,303	-678,082	1,459,140	-1,152,516	25,493	-823,989	-62,165	1,534,399
ID Sch 21	-1,614,047	249,497	-1,469,308	-796,371	6,037	36,078	-655,964	1,078,956	-845,871	18,797	-4,613	-1,725	770,440

### Weather Sensitivity Regression Summary for January 2009 through December 2018

Adj R <sup>2</sup>	Dependent Variable	Shoulder Mo. Heating	Winter Mo Heating	Shoulder Mo Cooling	Summer Mo Cooling	Usage/Cust Base Load	Usage/Cust 2018 Low	Durbin Watson test results
		Apr, May, Jun, Oct, Nov	Dec, Jan, Feb, Mar	Apr, May, Oct, Nov	Jun, Jul, Aug, Sep			
<b>Washington Electric</b>								
0.962	WR1	0.446	0.601	1.220	1.220	576	684	No Autocorrelation
0.944	WR11	0.279	0.351	0.309	0.309	359	384	Corrected with AR(1)
0.914	WC11	0.220	0.465	1.480	1.480	1,892	1,771	Corrected with AR(1),(2)
0.954	WI11	1.055	1.757	1.350	1.350	3,489	3,262	Corrected with AR(1),(2)
0.917	WT11	0.209	0.418	1.108	1.108	1,465	1,380	Corrected with AR(1),(2)
0.911	WR21	16.807	27.500	42.759	42.759	45,938	46,172	Corrected with AR(1)
0.950	WC21	0.000	3.412	22.739	22.739	60,948	55,403	Corrected with AR(1)
0.881	WI21	0.000	5.152	20.047	20.047	109,435	96,412	Corrected with AR(1),(2)
0.952	WT21	0.000	3.679	22.835	22.835	62,392	56,932	Corrected with AR(1),(2)
<b>Idaho Electric</b>								
0.970	IR1	0.459	0.592	0.998	0.998	562	668	No Autocorrelation
0.959	IR11	0.220	0.283	0.280	0.280	267	287	Corrected with AR(1)
0.875	IC11	0.237	0.490	1.469	1.469	1,535	1,500	No Autocorrelation
0.796	II11	0.521	0.773	1.107	1.107	2,975	2,926	Corrected with AR(1)
0.890	IT11	0.222	0.435	1.161	1.161	1,232	1,213	No Autocorrelation
0.865	IR21	8.455	15.475	25.891	25.891	26,521	26,529	Corrected with AR(1)
0.862	IC21	0.000	4.289	18.847	18.847	44,874	41,762	Corrected with AR(1)
0.520	II21	0.000	6.494	0.000	0.000	108,429	77,709	Corrected with AR(1),(2)
0.842	IT21	0.000	4.329	16.919	16.919	48,228	43,775	Corrected with AR(1)

#### Dependent Variable Name Code

*1st letter*

W = Washington Jurisdiction

I = Idaho Jurisdiction

*2nd letter*

R = Residential Class

C = Commercial Class

I = Industrial Class

*Numerical reference*

Rate Schedule

AVISTA UTILITIES						
Weather Normalization						
Degree Day Comparison						
Twelve Months Ended December 31, 2019						
CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	ACTUAL DDC	1990- 2019	1990 - 2019	ADJUSTMENT	ADJUSTMENT
			30 YEAR AVG DDH	30 YEAR AVG DDC	NORM - ACT DDH	NORM - ACT DDC
Jan - 19	1,052	0	1,103	0	51	0
Feb - 19	1,218	0	915	0	-303	0
Mar - 19	938	0	775	0	-163	0
Apr - 19	500	0	542	0	42	0
May - 19	180	14	298	15	118	1
Jun - 19	96	87	137	52	41	-35
Jul - 19	8	152	26	209	18	57
Aug - 19	3	230	30	185	27	-45
Sep - 19	209	40	158	41	-51	1
Oct - 19	697	0	534	1	-163	1
Nov - 19	875	0	863	0	-12	0
Dec - 19	972	0	1,132	0	160	0
	6,748	523	6,513	503	-235	-20
Heating Season Totals	6,528		6,299		-229	
Summer Season Totals		523		502		-21

Spokane AP Weather Station  
Heating Degree Day History

		July	August	September	October	November	December	January	February	March	April	May	June	Heating Season Total
1	2018 - 2019	15	24	169	517	836	1,021	1,052	1,218	938	500	180	96	6,566
2	2017 - 2018	0	3	166	560	811	1,179	960	968	783	543	125	103	6,201
3	2016 - 2017	20	10	158	508	637	1,289	1,379	992	741	556	272	66	6,628
4	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
5	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
6	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
7	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
8	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
9	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
10	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
11	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
12	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
13	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
14	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
15	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
16	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
17	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
18	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
19	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
20	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
21	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
22	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
23	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
24	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
25	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
26	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
27	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
28	1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
29	1990 - 1991	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
30	1989 - 1990	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
1990 - 2019 30-Year Average		26	30	158	534	863	1,132	1,103	915	775	542	298	137	6,513

Spokane AP Weather Station  
Cooling Degree Day History

		January	February	March	April	May	June	July	August	September	October	November	December	Cooling Season Total
1	2019	0	0	0	0	14	87	152	230	40	0	0	0	523
2	2018	0	0	0	1	37	31	280	209	15	0	0	0	573
3	2017	0	0	0	0	35	86	303	281	89	0	0	0	794
4	2016	0	0	0	6	6	114	152	209	7	0	0	0	494
5	2015	0	0	0	0	32	225	300	251	20	0	0	0	828
6	2014	0	0	0	0	6	14	348	238	47	1	0	0	654
7	2013	0	0	0	0	30	48	284	239	108	0	0	0	709
8	2012	0	0	0	2	8	20	251	227	27	0	0	0	535
9	2011	0	0	0	0	5	18	103	195	105	0	0	0	426
10	2010	0	0	0	0	4	19	178	165	10	4	0	0	380
11	2009	0	0	0	0	23	47	245	196	78	0	0	0	589
12	2008	0	0	0	0	27	60	182	176	29	4	0	0	478
13	2007	0	0	0	0	7	56	338	143	32	0	0	0	576
14	2006	0	0	0	0	41	66	285	161	62	0	0	0	615
15	2005	0	0	0	0	13	32	179	174	11	0	0	0	409
16	2004	0	0	0	0	0	96	249	225	1	0	0	0	571
17	2003	0	0	0	0	12	58	266	174	66	2	0	0	578
18	2002	0	0	0	0	0	63	231	81	30	0	0	0	405
19	2001	0	0	0	0	29	19	146	213	54	0	0	0	461
20	2000	0	0	0	0	0	29	146	129	16	0	0	0	320
21	1999	0	0	0	0	7	41	118	210	14	0	0	0	390
22	1998	0	0	0	0	6	22	325	234	110	0	0	0	697
23	1997	0	0	0	0	14	9	122	209	30	6	0	0	390
24	1996	0	0	0	0	0	16	198	150	17	0	0	0	381
25	1995	0	0	0	0	14	29	119	59	38	0	0	0	259
26	1994	0	0	0	0	9	37	280	159	43	0	0	0	528
27	1993	0	0	0	0	36	27	11	64	34	0	0	0	172
28	1992	0	0	0	0	25	159	124	209	11	8	0	0	536
29	1991	0	0	0	0	0	0	139	187	20	0	0	0	346
30	1990	0	0	0	0	0	42	213	157	68	0	0	0	480
1987 - 2016 30-Year Average		0	0	0	0	15	52	209	185	41	1	0	0	503

## Summarize No of Customers by Code

		201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912
WA Residential Sch 1	WR1	218,066	211,896	222,742	215,988	220,080	217,378	217,866	218,561	212,449	225,194	219,427	219,799
WA Residential Sch 11	WR11	9,680	9,411	9,902	9,671	9,766	9,692	9,736	9,767	9,551	10,011	9,705	9,795
WA Commercial Sch 11	WC11	22,789	22,164	23,152	22,684	22,817	22,711	22,734	22,772	22,354	23,230	22,673	22,739
WA Industrial Sch 11	WI11	127	124	129	127	119	129	123	124	124	127	124	124
WA Total Sch 11	WT11	32,663	31,762	33,249	32,546	32,768	32,598	32,660	32,731	32,100	33,433	32,560	32,733
WA Residential Sch 21	WR21	50	44	50	47	48	48	47	49	44	52	48	47
WA Commercial Sch 21	WC21	1,768	1,718	1,818	1,772	1,758	1,782	1,782	1,778	1,720	1,827	1,757	1,787
WA Industrial Sch 21	WI21	76	75	76	77	72	78	78	74	75	77	73	76
WA Total Sch 21	WT21	1,910	1,853	1,960	1,912	1,894	1,925	1,923	1,917	1,855	1,972	1,894	1,926
WA Commercial Sch 25	WC25	10	10	10	10	10	10	10	10	10	10	10	10
WA Industrial Sch 25	WI25	13	13	13	13	13	13	13	13	13	13	13	13
WA Total Sch 25	WT25	23	23	23	23	23	23	23	23	23	23	23	23
WA Residential Sch 31	WR31	1,172	1,119	1,173	1,181	1,163	1,162	1,136	1,161	1,156	1,187	1,145	1,153
WA Commercial Sch 31	WC31	672	645	682	671	681	676	684	670	676	694	659	677
WA Industrial Sch 31	WI31	637	619	615	623	624	615	623	625	614	627	617	610
WA Total Sch 31	WT31	2,485	2,387	2,474	2,479	2,472	2,457	2,447	2,460	2,450	2,512	2,425	2,444
		-	-	-	-	-	-	-	-	-	-	-	-
ID Residential Sch 1	IR1	109,281	109,288	109,370	109,346	109,458	109,284	109,672	109,858	110,104	110,464	110,566	110,894
ID Residential Sch 11	IR11	5,590	5,558	5,598	5,612	5,659	5,607	5,692	5,679	5,667	5,767	5,753	5,807
ID Commercial Sch 11	IC11	16,209	16,095	16,177	16,151	16,243	16,106	16,250	16,261	16,184	16,383	16,261	16,033
ID Industrial Sch 11	I11	127	125	123	122	123	122	121	121	119	119	117	117
ID Total Sch 11	IT11	21,957	21,809	21,928	21,917	22,056	21,866	22,094	22,092	22,001	22,300	22,162	21,988
ID Residential Sch 21	IR21	17	17	17	17	17	17	17	17	17	17	17	17
ID Commercial Sch 21	IC21	996	986	993	988	991	980	981	974	974	975	966	969
ID Industrial Sch 21	I21	55	55	56	56	58	57	59	57	58	59	58	61
ID Total Sch 21	IT21	1,072	1,062	1,070	1,065	1,070	1,058	1,061	1,052	1,053	1,055	1,045	1,051
ID Commercial Sch 25	IC25	4	3	3	3	3	3	3	3	3	3	3	3
ID Industrial Sch 25	I25	8	8	8	8	8	7	7	7	7	7	7	7
ID Total Sch 25	IT25	12	11	11	11	11	10	10	10	10	10	10	10
ID Residential Sch 31	IR31	631	625	628	631	636	631	639	634	634	633	630	636
ID Commercial Sch 31	IC31	571	554	567	560	572	563	567	563	555	577	562	564
ID Industrial Sch 31	I31	245	230	240	237	243	236	240	236	232	243	229	239
ID Total Sch 31	IT31	1,449	1,411	1,437	1,430	1,453	1,432	1,448	1,435	1,423	1,455	1,423	1,441

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

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjustment Number	2.11
	Workpaper Reference	E-EAS
REVENUES		
1	Total General Business	(\$21,720)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(21,720)
5	Other Revenue	(213)
6	Total Electric Revenue	(21,933)
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	3,332
11	Taxes	-
12	Total Production & Transmission	3,332
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	(839)
16	Total Distribution	(839)
17	Customer Accounting	(65)
18	Customer Service & Information	(26,835)
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(43)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	3,914
23	Taxes	-
24	Total Admin. & General	3,871
25	Total Electric Expenses	(20,536)
26	OPERATING INCOME BEFORE FIT	(1,397)
FEDERAL INCOME TAX		
27	Current Accrual	(293)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1,104)
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 DFTT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0



Avista Utilities  
Eliminate Adder Schedules  
Twelve Months Ended December 31, 2019

Adder Schedule Amounts Embedded in Results of Operations  
Washington Electric

Schedule 93 and Schedule 98 Unbilled Only (Billed Eliminated in Adjustment 2.13)

Line No.	DESCRIPTION	Conversion Factor	Schedule 59 Residential Exchange Credit	Schedule 74 Tax Reform Temporary Rebate	Schedule 75 Decoupling (Rebate) Surcharge	Schedule 89/91/92 Public Purpose Tariff Rider	Schedule 93 ERM Surcharge/ Rebate	Schedule 95 Optional Renewable	Schedule 98 REC Revenue Surcharge/Rebate	Eliminate Contra-Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedule Adjustment 000's
REVENUES												
1	Total General Business	0.956386	\$ (3,683,442)	\$ (4,092,636)	\$ 1,238,128	\$ 28,059,071	\$ -	\$ 164,027	\$ 35,639	\$ -	\$ 21,720,787	\$ (21,720)
2	Interdepartmental Sales										\$ -	
3	Sales for Resale										\$ -	
4	Total Sales of Electricity		\$ (3,683,442)	\$ (4,092,636)	\$ 1,238,128	\$ 28,059,071	\$ -	\$ 164,027	\$ 35,639	\$ -	\$ 21,720,787	\$ (21,720)
5	Other Revenue				\$ (1,184,128)					\$ 1,396,884	\$ 212,757	\$ (213)
6	Total Electric Revenue		\$ (3,683,442)	\$ (4,092,636)	\$ 54,000	\$ 28,059,071	\$ -	\$ 164,027	\$ 35,639	\$ 1,396,884	\$ 21,933,543	\$ (21,933)
EXPENSES												
Production and Transmission												
7	Operating Expenses						\$ -				\$ -	\$ -
8	Purchased Power										\$ -	
9	Depreciation/Amortization										\$ -	
10	Regulatory Amortization		\$ (3,522,792)					\$ 156,371	\$ 34,085		\$ (3,332,337)	\$ 3,332
11	Taxes										\$ -	
12	Total Production & Transmission		\$ (3,522,792)	\$ -	\$ -	\$ -	\$ -	\$ 156,371	\$ 34,085	\$ -	\$ (3,332,337)	\$ 3,332
Distribution												
13	Operating Expenses										\$ -	
14	Depreciation/Amortization										\$ -	
15	Taxes	0.038618	\$ (142,247)	\$ (158,049)	\$ 47,814	\$ 1,083,584	\$ -	\$ 6,334	\$ 1,376	\$ -	\$ 838,812	\$ (839)
16	Total Distribution		\$ (142,247)	\$ (158,049)	\$ 47,814	\$ 1,083,584	\$ -	\$ 6,334	\$ 1,376	\$ -	\$ 838,812	\$ (839)
17	Customer Accounting	0.002996	\$ (11,036)	\$ (12,262)	\$ 3,710	\$ 84,067	\$ -	\$ 491	\$ 107	\$ -	\$ 65,077	\$ (65)
18	Customer Service & Information					\$ 26,835,302					\$ 26,835,302	\$ (26,835)
19	Sales Expenses										\$ -	
Administrative & General												
20	Operating Expenses	0.002000	\$ (7,367)	\$ (8,185)	\$ 2,476	\$ 56,118	\$ -	\$ 328	\$ 71	\$ -	\$ 43,442	\$ (43)
21	Depreciation/Amortization			\$ (3,914,140)							\$ (3,914,140)	\$ 3,914
22	Taxes										\$ -	
23	Total Admin. & General		\$ (7,367)	\$ (3,922,325)	\$ 2,476	\$ 56,118	\$ -	\$ 328	\$ 71	\$ -	\$ (3,870,698)	\$ 3,871
24	Total Electric Expenses		\$ (3,683,442)	\$ (4,092,636)	\$ 54,000	\$ 28,059,071	\$ -	\$ 163,525	\$ 35,639	\$ -	\$ 20,536,157	\$ (20,536)
25	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 502	\$ -	\$ 1,396,884	\$ 1,397,387	\$ (1,397)

	A	B	C	D	E	F
1	Query Name: V2 Transactions_by_FERC_GL_Detail					
2	Accounting Periods : 201901 through 201912		Selected Accounts			
3						
4	Source Id:<All>	Jurisdiction:WA	Service:ED			
5						
6						Transaction Amount
7	Ferc Acct	Ferc Acct Desc				
8	407230	TAX REFORM AMORTIZATION□			(\$3,914,140.00)	Schedule 74 amortization, calendar (Tax Reform - Temporary)
9	407395	OPTIONAL RENEWABLE POWER REV O			\$156,370.72	Schedule 95 Revenue Offset (moves revenue to Buck a Block balancing account)
10	407450	AMORT BPA RX			(\$3,102,919.36)	Schedule 59 amortization (ResX), billed
11	407494	AMORT SCH 98 REC REV			\$34,085.00	Sch 98 amortization unbilled (REC Rev)
12	407499	AMORT SCH 59 BPA RES EXCH CRED			(\$419,873.00)	Sch 59 amortization (ResX), unbilled
13	557161	AMORT UNBILLED ADD-ONS			\$0.00	Sch 93 amortization, unbilled (ERM)
14	557290	WA ERM AMORTIZATION			\$0.00	Sch 93 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)
15	557324	DEF POWER SUPPLY EXP-REC AMORT			(\$1,658,472.00)	Sch 98 amortization, billed amount Eliminated in Adjustment 2.13 (Eliminate WA Power Cost Deferral)
16	908600	CUST SVC & INFO EXP			\$27,222,127.48	Schedule 89/91/92 billed revenue offset
17	908690	AMORT UNBILLED DSM TARIFF RIDE			(\$386,825.00)	Schedule 89/91/92 unbilled revenue offset
18	456311	CONTRA DECOUPLING DEFERRAL			(\$1,396,884.38)	amortization of prior period reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB
19	456329	AMORTIZE RES DECOUPLING			(\$929,434.70)	Sch 75 Amortization Residential Decoupling, calendar
20	456339	AMORTIZE NON-RES DECOUPLING			\$2,113,562.55	Sch 75 Amortization Non-Residential Decoupling, calendar
21	Total				\$17,717,597.31	
22						
23						
24	Billed Revenue Report by Location Twelve Months Ended for Report Date : '12/31/2019'					
25						
26	Revenue Class:<All>	State Cde:WA	Service:Electric			
27						
28						Revenue
29						12 Month Total
30	Rate Schedule Num					
31	0095					\$164,027.00
32	Total Schedule 95					\$164,027.00

Journal Name (All)

Sum of Transaction Amount		Jurisdiction		Service	WA Total	Grand Total
FERC Account	FERC Account Description	WA	ED	GD		
407230	TAX REFORM AMORTIZATION	\$ (3,914,140.00)	\$ (1,205,040.10)		\$ (5,119,180.10)	\$ (5,119,180.10)
407395	OPTIONAL RENEWABLE POWER REV O	\$ 156,370.72			\$ 156,370.72	\$ 156,370.72
407450	AMORT BPA RX	\$ (3,102,919.36)			\$ (3,102,919.36)	\$ (3,102,919.36)
407494	AMORT SCH 98 REC REV	\$ 34,085.00			\$ 34,085.00	\$ 34,085.00
407499	AMORT SCH 59 BPA RES EXCH CRED	\$ (419,873.00)			\$ (419,873.00)	\$ (419,873.00)
456311	CONTRA DECOUPLING DEFERRAL	\$ (1,396,884.38)			\$ (1,396,884.38)	\$ (1,396,884.38)
456329	AMORTIZATION RES DECOUPLING DE	\$ (929,434.70)			\$ (929,434.70)	\$ (929,434.70)
456339	AMORTIZATION NON-RES DECOUPLIN	\$ 2,113,562.55			\$ 2,113,562.55	\$ 2,113,562.55
495329	AMORTIZATION RES DECOUPLING DE			\$ (2,439,657.86)	\$ (2,439,657.86)	\$ (2,439,657.86)
495339	AMORTIZATION NON-RES DECOUPLIN			\$ 572,130.32	\$ 572,130.32	\$ 572,130.32
557324	DEF POWER SUPPLY EXP-REC AMORT	\$ (1,658,472.00)			\$ (1,658,472.00)	\$ (1,658,472.00)
805110	AMORTIZE RECOVERABLE GAS COSTS			\$ (12,296,765.33)	\$ (12,296,765.33)	\$ (12,296,765.33)
908600	CUST SVC & INFO EXP	\$ 27,222,127.48		\$ 8,515,255.06	\$ 35,737,382.54	\$ 35,737,382.54
908690	AMORT UNBILLED DSM TARIFF RIDE	\$ (386,825.00)		\$ (30,531.00)	\$ (417,356.00)	\$ (417,356.00)
<b>Grand Total</b>		<b>\$ 17,717,597.31</b>		<b>\$ (6,884,608.91)</b>	<b>\$ 10,832,988.40</b>	<b>\$ 10,832,988.40</b>

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

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non- Recurring Expenses
	Adjustment Number	2.12
	Workpaper Reference	E-MR
	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	-
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	8
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(1,226)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(1,226)
25	Total Electric Expenses	(1,218)
26	OPERATING INCOME BEFORE FIT	1,218
	FEDERAL INCOME TAX	
27	Current Accrual	256
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$962
	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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**Avista Utilities**  
**Miscellaneous Restating Adjustments**  
**For the Twelve Months Ended December 31, 2019**

	<u>WA</u> <u>Electric</u>		<u>WA</u> <u>Gas</u>
<b><u>Misc. Restating Adjustments:</u></b>			
BOD Meeting Expenses @50%	E-MR-1 (8,721)	G-MR-1	(2,659)
BOD Fees	E-MR-1 (382,698)	G-MR-1	(116,700)
Non-Utility Removals	E-MR-1 (5,231)	G-MR-1	(820)
Reclassifications	E-MR-1 (552)	G-MR-1	(4,088)
LTIP	E-MR-1 (771,795)	G-MR-1	(235,353)
Plane Reclassifications	E-MR-1 (20,887)	G-MR-1	(31,563)
D&O Insurance	E-MR-1 (28,489)	G-MR-1	(8,687)
<b>Total Misc. Restating Adjustments</b>	<b><u>(1,218,373)</u></b>		<b><u>(399,869)</u></b>
<b><u>Revenues:</u></b>			
Eliminate true-up to the 2019 provision for rate refund.	-	Other Revenue (eliminate debit increases other revenue)	(444,000)
<b>Total Misc. Restating Adjustments -Revenues</b>	<b><u>-</u></b>		<b><u>(444,000)</u></b>
Net Operating Income Before FIT	<b><u>1,218,373</u></b>		<b><u>(44,131)</u></b>

Prep by: \_\_\_\_\_

WA - ELECTRIC											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000								-	935000	(1,226,686)	A&G
930200	(382,698)	(8,721)	(4,436)	(4)				(395,859)	930200		
928000				(2)		(20,887)		(20,889)	928000		
926100				(674)				(674)	926100		
925200				(811)				(811)	925200		
925100								-	925100		
925000							(19,942)	(19,942)	925000		
924000							(8,547)	(8,547)	924000		
923000				(379)				(379)	923000		
921000				(7,789)				(7,789)	921000		
920000					(771,795)			(771,795)	920000		
910000				2,716				2,716	910000	8,313	Cust Ser &Info
909000			(794)	6,392				5,597	909000		
908000								-	908000		
	(382,698)	(8,721)	(5,231)	(552)	(771,795)	(20,887)	(28,489)	(1,218,373)		(1,218,373)	
		MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1				

Prep by: \_\_\_\_\_

**Avista Utilities**  
**Board of Directors Meetings Allocation**  
**For the twelve months ended December 31, 2019**

**Board Meeting Costs:**

		<u>2019</u>
Charged to 930200	MR-BOD-2	\$ 56,517.08
Charged to 920000	MR-BOD-2	\$ -
Charged to non-utility	MR-BOD-2	\$ 20,798.50
<b>Total Utility exp to be shared 50/50</b>	<b>MR-BOD-2</b>	<b>\$ 77,315.58</b>
	<b>50/50</b>	<b>\$ 38,657.79</b>
		<b>\$ (20,798.50)</b>
<b>Amount to move to non-utility</b>		<b>\$ 17,859.29</b>

Allocated to Washington Electric

		<u>2019</u>
70.578%	E - Note 7	
69.189%	E - Note 4	<b>\$ (8,721)</b>

Allocated to Washington Gas

		<u>2019</u>
20.513%	E - Note 7	
72.593%	G - Note 4	<b>\$ (2,659)</b>

Allocated to Idaho Electric

		<u>2019</u>
70.578%		
30.811%	E - Note 4	\$ (3,884)

Allocated to Idaho Gas

		<u>2019</u>
20.513%		
27.407%	G - Note 4	\$ (1,004)

Allocated to Oregon

		<u>2019</u>
8.909%	E - Note 7	\$ (1,591)
		\$ (17,859)

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Sum of Transaction Amount							
Accounting Year	FERC Account	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total
2019	930200	CD	AA	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-GONZAGA U - CASHNET	921.5
						LINDA WILLIAMS-CBS REPORTING, INC	35
					DEAN DAVIS PHOTOGRAPHY INC	Discount Distributions	0
						New portraits for our Officers and Board	0
						Professional Portrait for Jeff Philipps, new Board member 97 percent	0
					CREATIVE CATCH STUDIO	SALES TAX	314.17
				210 Employee Auto Mileage	GUCKENHEIMER SERVICES LLC	SALES TAX	36.38
					Fleming, Susan Yvonne	Mileage, Avista Board Dinner	15.66
						Mileage, Avista Trailblazer Dinner	2.32
						Mileage, Tour for Possible Board Dinner	4.64
						Mileage, Second Tour for Possible Board Dinner	2.32
				215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	344.16
						SUE FLEMING-LUNA RESTAURANT	1625.45
						LINDA WILLIAMS-THE HIGH NOONER	366.23
						LINDA WILLIAMS-RESTAURANTS UNLIMITED	97
						LINDA WILLIAMS-STEAM PLANT KITCHEN & BR	618.53
						LINDA WILLIAMS-CHURCHILL S STEAKHOUSE	3159.83
						LINDA WILLIAMS-GLOVER REDROCK	3832.03
					GUCKENHEIMER SERVICES LLC	SALES TAX	326.28
						Lunch for Board meetings 97 percent	463.66
						Board of Directors Meeting 97 percent	144.53
						Lunch for Board and Rates group	535.44
						Board of Directors Breakfast for February 2 Board Meeting	285.57
						Board of Directors Breakfast 97 percent	104.28
						Lunch for Jeff Philipps Board Orientation	105.15
						Lunch for Board meetings 97 percent	286.15
						Breakfast for Board meetings	177.22
						Lunch for Board meetings.	236.68
						Coffee for Board meetings	65.18
						Breakfast Day 1 for Board meetings	319.62
						Drinks for Board meetings 97 percent	65.18
						Breakfast for Board of Director's meeting 97 percent	186.24
						Board of Directors Lunch 97 percent	228.92
						Cookies for Board Orientation for Jeff Philipps	8.55
						Beverages for Board Meetings 97 percent	122.22
						Breakfast for Board Meetings 97 percent	358.9
						Board of Directors Meals 97 percent	242.4
					Fleming, Susan Yvonne	Meals, Refreshments for Avista Board Meeting	34.2
					BEACON HILL EVENTS	SALES TAX	233.14
						Dinner for Board of Directors - 38 attendees	1980.72
					SODEXO INC & AFFILIATES	SALES TAX	94.62
						Breakfast, Lunch and Beverages for Board of Directors meetings on August 9 - 97 percent	1063.14
				220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	472.87
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	154.23
					JEFFRY L PHILIPPS	Metro Pass for Jeff Philipps	14.55
				230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	4249.54
					THE DAVENPORT GRAND	SALES TAX	41.55
						Lodging for Board of Directors meetings 97 percent	613.62
						Room and Transportation for Board meetings 97 percent	395.76
					JEFFRY L PHILIPPS	Lodging for Jeff Philipps 97 percent	518.66
					THE DAVENPORT HOTEL	Lodging for Board of Directors meetings 97 percent	349.61
				235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	868.15
						LINDA WILLIAMS-SUCCESSORIES	254.36
						LINDA WILLIAMS-RESTAURANTS UNLIMITED	1526.93
						LINDA WILLIAMS-AMZN MKTP US MZ1EU9KGO	203.36
						SUE FLEMING-AMBASSADOR/BLACK STAR	878.82
					Fleming, Susan Yvonne	Tips, Avista Trailblazer Dinner	10
				885 Miscellaneous	ADVENTURES IN ADVERTISING	SALES TAX	6.27
						Additional Shirt	71.2
					CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	338.02
						SUE FLEMING-RPNW SPOKANE FLOUR MILL	6
					BEACON HILL EVENTS	Dinner for Board of Directors - Glassware and rented items	319.05
						Production Fee	349.59

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/27/2020 Mgr. Review: \_\_\_\_\_



2019	930200	CD	AA	885 Miscellaneous	JEFFRY L PHILIPPS	4th Qtr Director Payment	17331.73	
				225 Conference Fees	STANFORD LAW SCHOOL	Registration for Heidi Stanley to attend Stanford Directors' College 2019	8450	
		ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-AK DEPT OF COMMERCE WEB	50	
	930200 Total							56517.08
	417120	ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-AK DEPT OF COMMERCE WEB	100	
						LINDA WILLIAMS-OPC WA DEPT. OF REVENUE	93.02	
						LINDA WILLIAMS-OR SEC STATE CORPDIV	275	
						LINDA WILLIAMS-WA DEPT. OF REVENUE	3720.5	
						LINDA WILLIAMS-WA SECRETARY OF STATE	420	
			CT CORPORATION	Representation for Salix	352.44			
		885 Miscellaneous	CT CORPORATION	Annual Report Filing - Alberta, CA	450			
			SECRETARY OF STATE	Withdrawal to do business in New Mexico for Avista Energy	50			
417120 Total							5460.96	
417100	ZZ	ZZ	020 Professional Services	DEAN DAVIS PHOTOGRAPHY INC	Discount Distributions	-32.25		
					New portraits for our Officers and Board	5365		
					Professional Portrait for Jeff Philipps, new Board member 97 percent	625.65		
					Professional Portrait for Jeff Philipps, new Board member 3 percent	19.35		
			205 Airfare	CORP CREDIT CARD	DEBBIE DEUBEL-ALASKA AIR 0272130998778	336.61		
					JEFFRY L PHILIPPS	Airfare for Jeff Philipps	11.19	
					GUCKENHEIMER SERVICES LLC	SALES TAX	1	
					Board of Directors Breakfast 3 percent	3.22		
					Board of Director meals 3 percent	1.01		
			210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, EWI Communications Committee Meeting	9.28		
					Mileage, EWI General Meeting	30.16		
					Mileage, EWI Past Presidents Meeting	11.6		
					Mileage, EWI Fundraiser	11.6		
							LINDA WILLIAMS-THE HISTORIC DAVENPORT	10.64
			215 Employee Business Meals	CORP CREDIT CARD	SUE FLEMING-TOTAL WINE AND MORE 1408	319.39		
					SUE FLEMING-LUNA RESTAURANT	4027.83		
					LINDA WILLIAMS-THE HIGH NOONER	11.33		
					LINDA WILLIAMS-RESTAURANTS UNLIMITED	3		
					LINDA WILLIAMS-STEAM PLANT KITCHEN & BR	19.13		
					LINDA WILLIAMS-CHURCHILL S STEAKHOUSE	88.45		
					LINDA WILLIAMS-GLOVER REDROCK	1247.56		
							GUCKENHEIMER SERVICES LLC	9.41
							Lunch for Board meetings 3 percent	23.19
							Lunch for Board and Rates group	16.56
							Board of Directors Breakfast for February 2 Board Meeting	8.83
							Board of Directors meal 3 percent	2.27
							Lunch for Board meetings	7.32
							Lunch for Jeff Philipps Board Orientation	3.25
							Board of Directors Meals 3 percent	9.7
		Board of Directors Lunch	7.08					
		Breakfast for Board meetings	5.48					
		Beverages for Board meetings 3 percent	3.78					
		Breakfast for Board Meetings 3 percent	11.1					
		Coffee for Board meetings	2.02					
		Breakfast Day 1 for Board meetings	9.88					
		Drinks for Board meetings 3 percent	2.02					
		EWI OF SPOKANE CHAPTER	40					
		Guest Dinner - Amy Colvin	40					
		BEACON HILL EVENTS	7.21					
		Dinner for Board of Directors - 38 attendees	61.26					
		SODEXO INC & AFFILIATES	2.92					
		SALES TAX	32.88					
		Breakfast, Lunch and Beverages for Board of Directors meetings on August 9 - 3 percent	1.33					
220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	14.63					
		LINDA WILLIAMS-THE HISTORIC DAVENPORT	4.47					
		JEFFRY L PHILIPPS	Metro Pass for Jeff Philipps 3 percent	0.45				
230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	131.47					
		THE DAVENPORT GRAND	1.29					
		SALES TAX	8.77					
		Board of Directors Lodging 3 percent	12.24					
		Room and transportation for Board meetings 3 percent	10.21					
		JEFFRY L PHILIPPS	Lodging for Jeff Philipps	16				
235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	26.85					
		LINDA WILLIAMS-SUCCESSORIES	7.87					

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2019	417100	ZZ	ZZ	235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-RESTAURANTS UNLIMITED	47.23
						SUE FLEMING-AMBASSADOR/BLACK STAR	27.18
					Fleming, Susan Yvonne	Parking, EWI General Meeting	5.44
				830 Dues	EWI OF SPOKANE CHAPTER	EWI Dues for Sue Fleming.	120
						Dues for Sue Fleming - October, November and December	120
						Dinner Dues for Sue Fleming	120
						EWI Dues for Sue Fleming	120
						EXECUTIVE WOMEN INTERNATIONAL	Membership Dues for EWI - Sue Fleming
				885 Miscellaneous	ADVENTURES IN ADVERTISING	SALES TAX	170.4
					CORP CREDIT CARD	SUE FLEMING-TOTAL WINE AND MORE 1408	393.09
					MARK THIES	BEVERAGES FOR THE BOARD'S RETREAT	605
					BEACON HILL EVENTS	Dinner for Board of Directors - Glassware and rented items	9.87
						Production Fee	10.81
					Thies, Mark T	Wine purchased by Mark Thies for August Board of Director retreat	0
					JEFFRY L PHILIPPS	4th Qtr Director Payment	536.03
<b>417100 Total</b>							<b>15337.54</b>
<b>2019 Total</b>							<b>77315.58</b>
<b>Grand Total</b>							<b>77315.58</b>

**Avista Utilities  
 Board of Directors Fees Allocation  
 For the twelve months ended December 31, 2019**

		<b>2019 Adjustment</b>
Total Adjustment	MR-BOD-4	<b>\$ (783,698)</b>
 <u>Allocated to Washington Electric</u>		
	<u>2019</u>	
	70.578% E - Note 7	
	69.189% E - Note 4	<b>\$ (382,698)</b>
 <u>Allocated to Washington Gas</u>		
	<u>2019</u>	
	20.513% E - Note 7	
	72.593% G - Note 4	<b>\$ (116,700)</b>
 <u>Allocated to Idaho Electric</u>		
	<u>2019</u>	
	70.578% E - Note 7	
	30.811% E - Note 4	<u>\$ (170,421)</u>
 <u>Allocated to Idaho Gas</u>		
	<u>2019</u>	
	20.513% E - Note 7	
	27.407% G - Note 4	<u>\$ (44,059)</u>
 <u>Allocated to Oregon</u>		
	<u>2019</u>	
	8.909% E - Note 7	<u>\$ (69,820)</u>
		<b>\$ (783,698)</b>
1.0000	E - Note 7	<i>(Results of Operation E-ALL-12A, pg. 2)</i>
1.0000	E - Note 4	<i>(Results of Operation E-ALL-12A, pg. 1)</i>
1.0000	G - Note 4	<i>(Results of Operation G-ALL-12A, pg. 1)</i>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

**Board of Directors Fees**  
 For the twelve months ended December 31, 2019

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:	Utility	Non-Utility	2019 Total	
Quarterly Payments/Retainers	\$ 815,557.08	\$ 25,224.34	\$	840,811.44
Increase in retainer fees (HydroOne)	\$ -	\$ 28,125.00	\$	28,125.00
Stock Compensation	\$ 801,894.28	\$ 24,800.85	\$	826,695.13
Total Utility expenses to be shared	\$ 1,617,451.36	\$ 78,180.21	\$	1,695,631.57
	97%	3%		
Total Board of Director Compensation	\$ 1,617,451.36	\$ 78,180.21	\$	1,695,631.57
Excluding HydroOne payments			\$	28,125.00
BOD Comp excluding HydroOne Payments			\$	1,667,506.57
Should be Charge to	50%	50%		Total
	Utility	Non-Utility		
Quarterly Payments/Retainers	\$ 780,071.64	\$ 780,071.64	\$	1,560,143.28
payments related to HydroOne transaction	\$ -	\$ 28,125.00	\$	28,125.00
Stock Compensation	\$ 53,681.65	\$ 53,681.65	\$	107,363.29
	\$ 833,753.29	\$ 861,878.29	\$	1,695,631.57
As Recorded				
Miscellaneous Adjustment Needed	\$ (783,698.08)	\$ 783,698.08	\$	-

MR-BOD-3

Sum of Transaction Amount			FERC Account			Grand Total
Vendor Name	Accounting Period	Transaction Description	417100	426500	930200	Grand Total
DONALD C BURKE	201906	Q2 Board of Director Payment	945.97		30,586.28	31,532.25
	201909	Q3 Board Fees	982.93		31,781.29	32,764.22
	201912	4th Qtr Director Payment	848.34		27,429.70	28,278.04
	201903	Board Fees for Q1 2019	851.69	-	27,537.91	28,389.60
<b>DONALD C BURKE Total</b>			<b>3,628.93</b>	<b>-</b>	<b>117,335.18</b>	<b>120,964.11</b>
ERIK J ANDERSON	201906	Q2 Board of Director Payment	800.00		25,866.67	26,666.67
	201903	Board Fees for Q1 2019	679.19	-	21,960.41	22,639.60
<b>ERIK J ANDERSON Total</b>			<b>1,479.19</b>	<b>-</b>	<b>47,827.08</b>	<b>49,306.27</b>
HEIDI B STANLEY	201906	Q2 Board of Directors Payment	833.47		26,948.78	27,782.25
	201909	Q3 Board Fees	825.43		26,688.79	27,514.22
	201912	4th Qtr Director Payment	735.84		23,792.20	24,528.04
	201903	Q1 2019 Board Fees	739.19		23,900.41	24,639.60
<b>HEIDI B STANLEY Total</b>			<b>3,133.93</b>	<b>-</b>	<b>101,330.18</b>	<b>104,464.11</b>
JANET WIDMANN	201906	Q2 Board of Director Payment	626.29		20,250.04	20,876.33
	201909	Q3 Board Fees	678.13		21,926.11	22,604.24
	201912	4th Qtr Director Payment	633.26		20,475.56	21,108.82
	201903	Q1 2019 Board Fees	506.42		16,374.23	16,880.65
<b>JANET WIDMANN Total</b>			<b>2,444.10</b>	<b>-</b>	<b>79,025.94</b>	<b>81,470.04</b>
KRISTIANNE BLAKE	201906	Q2 Board of Director Payment	1,087.75		35,170.61	36,258.36
	201909	Q3 Board Fees	1,171.58		37,881.25	39,052.83
	201912	4th Qtr Director Payment	1,037.00		33,529.65	34,566.65
	201903	Q1 2019 Board Fees	993.47	-	32,122.24	33,115.71
<b>KRISTIANNE BLAKE Total</b>			<b>4,289.80</b>	<b>-</b>	<b>138,703.75</b>	<b>142,993.55</b>
MARC F RACICOT	201906	Q2 Board of Director Payment	788.47		25,493.78	26,282.25
	201909	Q3 Board Fees	735.43		23,778.79	24,514.22
	201912	4th Qtr Director Payment	735.84		23,792.20	24,528.04
	201903	Board Fees for Q1 2019	694.19	-	22,445.41	23,139.60
<b>MARC F RACICOT Total</b>			<b>2,953.93</b>	<b>-</b>	<b>95,510.18</b>	<b>98,464.11</b>
R JOHN TAYLOR	201906	Q2 Board of Directors Payment			29,135.84	29,135.84
		Q2 Board of Director Payment	901.11			901.11
	201909	Q3 Board Fees	956.82		30,937.10	31,893.92
	201912	4th Qtr Director Payment	912.23		29,495.51	30,407.74
	201903	Board Fees for Q1 2019	896.83	-	28,997.47	29,894.30
<b>R JOHN TAYLOR Total</b>			<b>3,666.99</b>	<b>-</b>	<b>118,565.92</b>	<b>122,232.91</b>
REBECCA A KLEIN	201906	Q2 Board of Directors Payment	582.04		18,819.21	19,401.25
	201909	Q3 Board Fees	651.51		21,065.55	21,717.06
	201912	4th Qtr Director Payment	650.87		21,044.88	21,695.75
	201903	Q1 2019 Board Fees	533.16		17,238.74	17,771.90
<b>REBECCA A KLEIN Total</b>			<b>2,417.58</b>	<b>-</b>	<b>78,168.38</b>	<b>80,585.96</b>
SCOTT H MAW	201906	Q2 Board of Director Payment	225.61		7,294.64	7,520.25
	201909	Q3 Board Fees	135.07		4,367.43	4,502.50
	201912	4th Qtr Director Payment	136.07		4,399.60	4,535.67
	201903	Q1 2019 Board Fees	177.13		5,727.07	5,904.20
<b>SCOTT H MAW Total</b>			<b>673.88</b>	<b>-</b>	<b>21,788.74</b>	<b>22,462.62</b>
(blank)	201904	Non Employee Stock Issuance	6,089.42		196,861.23	202,950.65
		Non Employee Stock Issuance Correctio			(6,089.42)	(6,089.42)
		Non Employee Stock Issuance Correction	(196,861.23)			(196,861.23)
	201906	Non Employee Stock Issuance	5,523.73		178,600.52	184,124.25
	201909	Non Employee Stock Issuance	6,314.40		204,165.70	210,480.10
	201912	December Director Stock Issuance	6,873.30		222,236.83	229,110.13
	201903	Non Employee Stock Issuance	196,891.23		6,089.42	202,980.65
<b>(blank) Total</b>			<b>24,830.85</b>	<b>-</b>	<b>801,864.28</b>	<b>826,695.13</b>
JEFFRY L PHILIPPS	201912	4th Qtr Director Payment	536.03		17,331.73	17,867.76
<b>JEFFRY L PHILIPPS Total</b>			<b>536.03</b>	<b>-</b>	<b>17,331.73</b>	<b>17,867.76</b>
<b>Grand Total</b>			<b>50,055.21</b>	<b>-</b>	<b>1,617,451.36</b>	<b>1,667,506.57</b>
					increase in retainer fees	28,125.00
						<b>1,695,631.57</b>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/27/2020 Mgr. Review: \_\_\_\_\_

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>

**Q1 2019**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 9,375.00	-	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 12,500.00	\$ 134,375.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00					\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
Jan 11 - Comp Conf. Call				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Jan 21 - Special Board Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Jan 23 - Special Board Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Feb 5 - Finance Mtg	absent				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Feb 5 - Environmental	absent			\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
Feb 5 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Feb 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Feb 5 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Feb 5-6 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Feb 18 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Mar 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
Stock Issuance Fractional Share	\$ 14.60	\$ 14.60	\$ 14.60	\$ 21.90	\$ 29.20		\$ 14.60	\$ 14.60	\$ 14.60	\$ 5.65	\$ 144.35
B&O taxes withheld for 1st Quarter	\$ (667.50)	-	\$ (784.02)	\$ (749.87)	\$ (701.28)		\$ (682.77)	\$ (697.50)	\$ (778.23)	\$ (675.00)	\$ (5,736.17)
<b>TOTAL</b>	<b>\$ 25,097.10</b>	<b>\$ 36,240.71</b>	<b>\$ 30,730.58</b>	<b>\$ 20,147.03</b>	<b>\$ 8,327.92</b>	<b>-</b>	<b>\$ 25,581.83</b>	<b>\$ 27,067.10</b>	<b>\$ 32,241.07</b>	<b>\$ 19,330.65</b>	<b>\$ 224,763.99</b>

Scott Maw elected to take his full retainer in stock

## Q2 2019

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 25,000.00	\$ 18,750.00	\$ 18,750.00	\$ 9,375.00	-	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 12,500.00	\$ 140,625.00
Chair Retainer	\$ 1,666.67	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00					\$ 3,125.00	\$ 833.33	\$ 14,375.00
Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
April 15 - Conference Call	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 10,500.00
April 29 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 9 - Environmental				\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
May 9 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 9 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
May 9 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
May 9 - Finance Mtg					\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
May 9 - Annual Meeting		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00
May 9-10 - Board Meeting		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
Deferred - June 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 32.25	\$ 32.25	\$ 26.25	\$ 20.25	-	\$ 32.25	\$ 32.25	\$ 32.25	\$ 43.00	\$ 250.75
B&O taxes withheld for 2nd Quarter	\$ (400.00)	-	\$ (769.19)	\$ (739.64)	\$ (684.64)		\$ (684.94)	\$ (697.50)	\$ (731.32)	\$ (707.30)	\$ (5,414.53)
<b>TOTAL</b>	<b>\$ 26,266.67</b>	<b>\$ 36,258.36</b>	<b>\$ 30,763.06</b>	<b>\$ 18,661.61</b>	<b>\$ 6,835.61</b>	<b>-</b>	<b>\$ 25,597.31</b>	<b>\$ 27,084.75</b>	<b>\$ 29,305.63</b>	<b>\$ 20,169.03</b>	<b>\$ 220,942.03</b>

Scott Maw elected to take his full retainer in stock; Erik Anderson did not stand for re-election at the Annual Meeting and chose to take his pro-rated retainer all in cash.

**Q3 2019**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	-	\$ 20,000.00	\$ 20,000.00	\$ 14,375.00	-	-	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 13,750.00	\$ 128,125.00
Chair Retainer	-	\$ 2,812.50	\$ 3,750.00	\$ 2,812.50					\$ 3,750.00	\$ 2,812.50	\$ 13,125.00
Lead Director Retainer		\$ 6,250.00									\$ 6,250.00
June 10 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 8 - Audit Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 8 - Environmental	-			\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
Aug 8 - Finance Mtg	-				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Aug 8 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 8 - Comp Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Aug 8-9 - Board Meeting and Retreat	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00



**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
Aug 23 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Sep 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 14.22	\$ 14.22	\$ 29.56	\$ 2.50		\$ 14.22	\$ 14.22	\$ 14.22	\$ 41.74	\$ 144.90
B&O taxes withheld for 4th Quarter		-	\$ (841.85)	\$ (765.20)	\$ (691.42)		\$ (709.59)	\$ (773.69)	\$ (829.41)	\$ (802.94)	\$ (5,414.10)
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 39,052.83</b>	<b>\$ 31,922.37</b>	<b>\$ 20,951.86</b>	<b>\$ 3,811.08</b>	<b>-</b>	<b>\$ 23,804.63</b>	<b>\$ 26,740.53</b>	<b>\$ 31,064.51</b>	<b>\$ 21,801.30</b>	<b>\$ 199,149.11</b>

Scott Maw elected to take his full retainer in stock

**Q4 2019**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	-	\$ 20,000.00	\$ 20,000.00	\$ 14,375.00	-	\$ 13,333.33	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 13,750.00	\$ 141,458.33
Chair Retainer	-	\$ 2,812.50	\$ 3,750.00	\$ 2,812.50					\$ 3,750.00	\$ 2,812.50	\$ 15,937.50
Lead Director Retainer		\$ 6,250.00									\$ 6,250.00
Nov 5 - Environmental	-			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Nov 5 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Nov 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Nov 5 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Nov 5 - Finance Mtg	-				\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Nov 5-6 - Board Meeting	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - Dec 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 28.04	\$ 28.04	\$ 8.25	\$ 35.67	\$ 34.43	\$ 28.04	\$ 28.04	\$ 28.04	\$ 46.32	\$ 264.87
B&O taxes withheld for 4th Quarter		-	\$ (774.62)	\$ (821.28)	\$ (692.36)	\$ (504.01)	\$ (705.00)	\$ (705.00)	\$ (793.20)	\$ (768.41)	\$ (5,763.88)

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 34,566.65</b>	<b>\$ 27,503.42</b>	<b>\$ 20,874.47</b>	<b>\$ 3,843.31</b>	<b>\$ 17,363.75</b>	<b>\$ 23,823.04</b>	<b>\$ 23,823.04</b>	<b>\$ 29,614.54</b>	<b>\$ 20,340.41</b>	<b>\$ 201,752.63</b>

Scott Maw elected to take his full retainer in stock

Avista Utilities  
 Miscellaneous Adjustment - Removal of Non-Utility Transactions  
 For the Twelve Months Ended December 31, 2019

Sum of Transaction Amount	Ferc	Service CD		Jurisdiction				GD				OR	WA	Grand Total	
		AA	AN	ID	WA	ED AN	ID	WA	AA	AN	ID				
909000			2,000.00	2,000.00											2,000.00
930200		2,000.00					5,000.00								7,000.00
<b>Grand Total</b>		<b>2,000.00</b>	<b>2,000.00</b>				<b>5,000.00</b>								<b>9,000.00</b>

Electric - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	7	52.202%	60.614%	60.614%	60.614%	100%	100%	100%	0%	0%	0%	0%	0%
930200	7	70.578%	70.578%	70.578%	70.578%	100%	100%	100%	0%	0%	0%	0%	0%

GAS - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	7	33.920%	39.386%	39.386%	39.386%	0%	0%	0%	70.965%	100%	100%	100%	100%
930200	7	20.513%	22.126%	22.126%	22.126%	0%	0%	0%	69.776%	100%	100%	100%	100%

WA Electric - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	2	65.533%	65.533%	0%	100.0%	65.533%	0%	100%	0%	0%	0%	0%	0%
930200	4	69.189%	69.189%	0%	100.0%	69.189%	0%	100%	0%	0%	0%	0%	0%

WA GAS - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	2	66.241%	66.241%	0%	100%	0%	0%	0%	66.241%	66.241%	0%	0%	100%
930200	4	72.593%	72.593%	0%	100%	0%	0%	0%	72.593%	72.593%	0%	0%	100%

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
909000	\$ -	\$ 794.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794.44
930200	\$ 976.64	\$ -	\$ -	\$ -	\$ 3,459.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,436.09
	<b>976.64</b>	<b>794.44</b>			<b>3,459.45</b>								<b>5,230.54</b>

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
909000	\$ -	\$ 521.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 521.79
930200	\$ 297.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297.82
	<b>297.82</b>	<b>521.79</b>											<b>819.61</b>

**Avista Utilities**  
**Miscellaneous Adjustment - Removal of Non-Utility Transactions**  
**For the Twelve Months Ended December 31, 2019**

**Purpose:** This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Sum of Transaction Amount	Column Labels		CD Total	ED	ED Total	Grand Total
	CD	AN				
Row Labels	AA	AN	AN	AN		
<b>909000</b>		<b>2000</b>	<b>2000</b>			<b>2000</b>
<b>825 Donations</b>		<b>2000</b>	<b>2000</b>			<b>2000</b>
Customer holiday outreach		1500	1500			1500
Holiday outreach event		500	500			500
<b>930200</b>		<b>2000</b>	<b>2000</b>	<b>5000</b>	<b>5000</b>	<b>7000</b>
<b>825 Donations</b>		<b>2000</b>	<b>2000</b>	<b>5000</b>	<b>5000</b>	<b>7000</b>
BARBARA RIOS PUENTE-UW GIFTS		1000	1000			1000
SARAH THOMAS-WSU FND ONLINEGIVING		1000	1000			1000
Think Tank, from Hydro Foundation				5000	5000	5000
<b>Grand Total</b>		<b>2000 2000</b>	<b>4000</b>	<b>5000</b>	<b>5000</b>	<b>9000</b>

During the year the Company reviews and corrects within its GL non-utility transactions coded in error to the Utility, therefore reducing the number and size remaining to removed at year end.

FERC Account	FERC Account Description	Vendor Name	Jurisdiction	Service	Organization	Expenditure Org	Accounting Period	Project Number	Transaction Description	AVA Jet	Invoice Number	Task Number	Summary EXP Category	Expenditure Type	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount	Project Description	Vendor Number	Vendor Name	Non-Utility Removal
909000	INFO AND INSTRUCT AT SPOKANIMAL	AN	CD	S54 - Ct S54	201912	09805377	Customer holiday outreach	KCC7686_2019120	909000			909000	Non-Labor	825 Donations	500	303.07	196.93		Customer Education Ops WAID	50324	SPOKANIMAL	Remove - Donation
909000	INFO AND INSTRUCT AT KOOTENAI HUMANE SOC AN		CD	S54 - Ct S54	201912	09805377	Customer holiday outreach	KCC7686_2019120	909000			909000	Non-Labor	825 Donations	500	303.07	196.93		Customer Education Ops WAID	109285	KOOTENAI HUMANE SOCIETY	Remove - Donation
930200	MISC GENERAL EXPEN CORP CREDIT CARD	AA	CD	D08 - Er D08	201909	09902800	SARAH THOMAS-WSU FND ONLINE	5772439-CC	930200			930200	Non-Labor	825 Donations	1000	705.78	205.13	89.09	Employment 099 CM	6445	CORP CREDIT CARD	Remove - Donation
909000	INFO AND INSTRUCT AT SPOKANE COUNTY REGI AN		CD	S54 - Ct S54	201912	09805377	Customer holiday outreach	KCC7686_2019120	909000			909000	Non-Labor	825 Donations	500	303.07	196.93		Customer Education Ops WAID	110113	SPOKANE COUNTY REGIONAL AN	Remove - Donation
930200	MISC GENERAL EXPEN CORP CREDIT CARD	AA	CD	D08 - Er D08	201902	09902800	BARBARA RIOS PUENTE-UW GIFTS	5041406-CC	930200			930200	Non-Labor	825 Donations	1000	705.78	205.13	89.09	Employment 099 CM	6445	CORP CREDIT CARD	Remove - Donation
909000	INFO AND INSTRUCT AT SPOKANE HUMANE SOCI AN		CD	S54 - Ct S54	201912	09805377	Holiday outreach event	KCC7686_2019120	909000			909000	Non-Labor	825 Donations	500	303.07	196.93		Customer Education Ops WAID	53840	SPOKANE HUMANE SOCIETY	Remove - Donation
930200	MISC GENERAL EXPEN HYDROPOWER FOUNDA AN		ED	A07 - Gt A07	201905	09800310	Think Tank, from Hydro Foundation	250	930200			930200	Non-Labor	825 Donations	5000	5000			Elect-Trade/Professional Assoc	109270	HYDROPOWER FOUNDATION	Remove - Donation

As Recorded												
Sum of Transaction Amount	Accounting Year	As Recorded										Grand Total
Ferc Acct		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019							1,364.87				1,364.87
874000	2019							1,011.08				1,011.08
880000	2019							421.04	210.52			631.56
909000	2019	75.00									13045.05	13,120.05
910000	2019	5,509.96										5,509.96
921000	2019	19,025.79		264.97								19,290.76
923000	2019	774.73										774.73
925200	2019			2,702.21								2,702.21
926100	2019	695.78				588.00		201.68				1,485.46
928000	2019	4.89										4.89
930200	2019				17.40			519.37				536.77
<b>Grand Total</b>		<b>26,086.15</b>	<b>-</b>	<b>2,967.18</b>	<b>17.40</b>	<b>588.00</b>	<b>-</b>	<b>3,518.04</b>	<b>210.52</b>	<b>-</b>	<b>13,045.05</b>	<b>46,432.34</b>

Corrected												
Sum of Transaction Amount	Accounting Year	Corrected										Grand Total
Ferc Acct		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019										1,364.87	1,364.87
874000	2019										1,011.08	1,011.08
880000	2019										631.56	631.56
909000	2019	13045.05		75.00								13,120.05
910000	2019				5,197.46	312.50						5,509.96
921000	2019			294.89	1,511.27						17,484.60	19,290.76
923000	2019										774.73	774.73
925200	2019	1324.59									1,377.62	2,702.21
926100	2019			16.20	61.62						1,407.64	1,485.46
928000	2019										4.89	4.89
930200	2019		17.40								519.37	536.77
<b>Grand Total</b>		<b>14,369.64</b>	<b>17.40</b>	<b>386.09</b>	<b>6,770.35</b>	<b>312.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,576.36</b>	<b>46,432.34</b>

Adjustment - System												
Sum of Transaction Amount	Accounting Year	Corrected										Grand Total
Ferc Acct		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019	-	-	-	-	-	-	(1,364.87)	-	-	-	1,364.87
874000	2019	-	-	-	-	-	-	(1,011.08)	-	-	-	1,011.08
880000	2019	-	-	-	-	-	-	(421.04)	(210.52)	-	-	631.56
909000	2019	12,970.05	-	75.00	-	-	-	-	-	-	(13,045.05)	-
910000	2019	(5,509.96)	-	-	5,197.46	312.50	-	-	-	-	-	-
921000	2019	(19,025.79)	-	29.92	1,511.27	-	-	-	-	-	17,484.60	-
923000	2019	(774.73)	-	-	-	-	-	-	-	-	774.73	-
925200	2019	1,324.59	-	(2,702.21)	-	-	-	-	-	-	1,377.62	-
926100	2019	(695.78)	-	16.20	61.62	(588.00)	-	(201.68)	-	-	1,407.64	-
928000	2019	(4.89)	-	-	-	-	-	-	-	-	4.89	-
930200	2019	-	17.40	-	(17.40)	-	-	(519.37)	-	-	519.37	-
<b>Grand Total</b>		<b>(11,716.51)</b>	<b>17.40</b>	<b>(2,581.09)</b>	<b>6,752.95</b>	<b>(275.50)</b>	<b>-</b>	<b>(3,518.04)</b>	<b>(210.52)</b>	<b>-</b>	<b>11,531.31</b>	<b>-</b>

WA Electric	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
	870000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	874000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	880000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	909000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	910000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	921000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	923000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	925200	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	926100	2019	48.526%	77.874%	53.770%	100.000%	69.189%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 4
	928000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	930200	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3

**Adjustment - WA Electric**

WA Electric	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
	870000	2019	-	-	-	-	-	-	-	-	-	-	-	-
	874000	2019	-	-	-	-	-	-	-	-	-	-	-	-
	880000	2019	-	-	-	-	-	-	-	-	-	-	-	-
	909000	2019	6,351.23	-	40.52	-	-	-	-	-	-	-	-	6,391.75
	910000	2019	(2,698.14)	-	-	5,197.46	216.82	-	-	-	-	-	-	2,716.14
	921000	2019	(9,316.63)	-	16.17	1,511.27	-	-	-	-	-	-	-	(7,789.19)
	923000	2019	(379.37)	-	-	-	-	-	-	-	-	-	-	(379.37)
	925200	2019	648.63	-	(1,460.02)	-	-	-	-	-	-	-	-	(811.39)
	926100	2019	(337.63)	-	8.71	61.62	(406.83)	-	-	-	-	-	-	(674.13)
	928000	2019	(2.39)	-	-	-	-	-	-	-	-	-	-	(2.39)
	930200	2019	-	13.55	-	(17.40)	-	-	-	-	-	-	-	(3.85)
			<b>(5,734.31)</b>	<b>13.55</b>	<b>(1,394.62)</b>	<b>6,752.95</b>	<b>(190.01)</b>	-	-	-	-	-	-	<b>(552.44)</b>

WA Gas	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
	870000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	874000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	880000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	909000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	910000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	921000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	923000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	925200	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	926100	2019	14.917%	22.286%	16.178%	0.000%	0.000%	0.000%	49.771%	100.000%	72.593%	0.000%	0.000%	Note 4
	928000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	930200	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3

**Adjustment - WA Gas**

WA Gas	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
	870000	2019	-	-	-	-	-	-	(680.48)	-	-	-	-	(680.48)
	874000	2019	-	-	-	-	-	-	(504.09)	-	-	-	-	(504.09)
	880000	2019	-	-	-	-	-	-	(209.92)	(210.52)	-	-	-	(420.44)
	909000	2019	1,901.04	-	11.86	-	-	-	-	-	-	-	-	1,912.90
	910000	2019	(807.60)	-	-	-	-	-	-	-	-	-	-	(807.60)
	921000	2019	(2,788.64)	-	4.73	-	-	-	-	-	-	-	-	(2,783.91)
	923000	2019	(113.55)	-	-	-	-	-	-	-	-	-	-	(113.55)
	925200	2019	194.15	-	(427.21)	-	-	-	-	-	-	-	-	(233.06)
	926100	2019	(103.79)	-	2.62	-	-	-	(100.38)	-	-	-	-	(201.55)
	928000	2019	(0.72)	-	-	-	-	-	-	-	-	-	-	(0.72)
	930200	2019	-	3.85	-	-	-	-	(258.94)	-	-	-	-	(255.09)
			<b>(1,719.12)</b>	<b>3.85</b>	<b>(408.00)</b>	-	-	-	<b>(1,753.82)</b>	<b>(210.52)</b>	-	-	-	<b>(4,087.61)</b>

Total WA Electric			(5,734.31)	13.55	(1,394.62)	6,752.95	(190.01)	-	-	-	-	-	-	(552.44)
Total WA Gas			(1,719.12)	3.85	(408.00)	-	-	-	(1,753.82)	(210.52)	-	-	-	(4,087.61)
			<b>(7,453.43)</b>	<b>17.40</b>	<b>(1,802.62)</b>	<b>6,752.95</b>	<b>(190.01)</b>	-	<b>(1,753.82)</b>	<b>(210.52)</b>	-	-	-	<b>(4,640.05)</b>

Sum of Transaction Amount	Corrected						
FERC Account	AN.CD	AN.ED	CD.AA	CD.WA	GD.OR	WA.ED	Grand Total
870000					1364.87		1364.87
874000					1011.08		1011.08
880000					631.56		631.56
909000	75		13045.05				13120.05
910000		312.5				5197.46	5509.96
921000	294.89				17484.6	1511.27	19290.76
923000					774.73		774.73
925200			1324.59		1377.62		2702.21
926100	16.2				1407.64	61.62	1485.46
928000					4.89		4.89
930200				17.4	519.37		536.77
<b>Grand Total</b>	<b>386.09</b>	<b>312.5</b>	<b>14369.64</b>	<b>17.4</b>	<b>24576.36</b>	<b>6770.35</b>	<b>46432.34</b>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_



<b>Sum of Transaction Amount</b>	<b>Column Labels</b>							
<b>Row Labels</b>	<b>AA.CD</b>	<b>AA.GD</b>	<b>AN.CD</b>	<b>AN.ED</b>	<b>OR.GD</b>	<b>WA.ED</b>	<b>WA.GD</b>	<b>Grand Total</b>
870000		1364.87						1364.87
874000		1011.08						1011.08
880000		421.04					210.52	631.56
909000	75				13045.05			13120.05
910000	5509.96							5509.96
921000	19025.79		264.97					19290.76
923000	774.73							774.73
925200			2702.21					2702.21
926100	695.78	201.68		588				1485.46
928000	4.89							4.89
930200		519.37				17.4		536.77
<b>Grand Total</b>	<b>26086.15</b>	<b>3518.04</b>	<b>2967.18</b>	<b>588</b>	<b>13045.05</b>	<b>17.4</b>	<b>210.52</b>	<b>46432.34</b>

**Avista Utilities**  
**Restricted Stock Grants -- O & M**  
**Project Number: 09905868**  
**GL Account Number: 920000**

Month	Total Amount
201901	\$ 93,217
201902	\$ 199,176
201903	\$ 106,824
201904	\$ 133,072
201905	\$ 133,072
201906	\$ 127,282
201907	\$ 132,107
201908	\$ 132,107
201909	\$ 128,521
201910	\$ 131,709
201911	\$ 131,709
201912	\$ 131,709
<b>Total</b>	<b>\$ 1,580,503</b>

Allocated to Washington Electric

0.70578 Note 7	
0.69189 Note 4	
	<u><u>\$ 771,794.77</u></u>

Allocated to Washington Gas

0.20513 Note 7	
0.72593 Note 4	
	<u><u>\$ 235,352.79</u></u>

Allocated to Idaho Electric

0.70578 Note 7	
0.30811 Note 4	
	<u><u>\$ 343,692.91</u></u>

Allocated to Idaho Gas

0.20513 Note 7	
0.27407 Note 4	
	<u><u>\$ 88,855.87</u></u>

Allocated to Oregon

0.08909 Note 7	
	<u><u>\$ 140,807.05</u></u>

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Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

FERC Account	FERC Account Description	Jurisdiction	Service	Organization Description	STATIND	Expenditure Org	Accounting Period	Project Number	Journal Name	Transaction Description	AVA Jet	Expenditure Category	Report Category	Accounting Year	Task Number	Summary EXP Category	Expenditure Type	Source ID	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount	Project Description	Company
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201901	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	93,216.66	65,790.45	19,121.53	8,304.68	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201902	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	199,176.28	140,574.83	40,857.03	17,744.62	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201903	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	106,823.61	75,393.97	21,912.73	9,516.91	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201904	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	133,072.19	93,919.69	27,297.1	11,855.4	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201905	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	133,072.19	93,919.69	27,297.1	11,855.4	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201906	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	127,281.75	89,832.91	26,109.31	11,339.53	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201907	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	132,107.11	93,238.56	27,099.13	11,769.42	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201908	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	132,107.11	93,238.56	27,099.13	11,769.42	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201909	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	128,520.63	90,707.29	26,363.44	11,449.9	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201910	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	131,708.62	92,957.31	27,017.39	11,733.92	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201911	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	131,708.62	92,957.31	27,017.39	11,733.92	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201912	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	131,708.62	92,957.31	27,017.39	11,733.92	Restricted Stock Grants - O&M	001	
																			<b>1,580,503.39</b>					

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2019**

Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Transaction	Electric	Gas North	Gas South	Not Assigned	0.65	0.35	WA G	ID G	OR
									0.69189	0.30811			
CD	ED	WA	WA	42,203	32,865	9,338			32,865		9,338		-
CD	GD	AA	OR	44,699	31,548	9,169	3,982		21,828	9,720	6,656	2,513	3,982
CD	CD	AA	AA	324,466	213,700	62,110	26,975	21,681	147,857	65,843	45,088	17,023	26,975
CD	CD	ID	ID	52,715	41,051	11,664				41,051		11,664	-
CD	CD	WA	WA	112,414	87,541	24,873			87,541		24,873		-
ED	ED	AN	AN	402,101	402,101				261,366	140,735			-
ED	ED	ID	ID	35,000	35,000					35,000			-
ED	ED	WA	WA	9,130	9,130				9,130				-
GD	ED	OR	WA	12,040			12,040						12,040
GD	GD	AA	OR	15,664		10,930	4,734				7,934	2,996	4,734
GD	GD	ID	AN	17,160		17,160						17,160	-
GD	GD	WA	OR	13,860		13,860					13,860		-
GD	GD	AA	AA	69,256		48,324	20,932				35,080	13,244	20,932
GD	GD	OR	OR	153,721			153,721						153,721
ZZ	ZZ	ZZ	ZZ	112,904				112,904					-
Grand Total				1,417,333	852,936	207,428	222,385	134,585	560,586	292,350	142,829	64,599	222,385

9.5%

Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Transaction	Electric	Gas North	Gas South	Not Assigned	0.65	0.35	WA G	ID G	OR
									0.69189	0.30811			
CD	ED	WA	WA	42,203	42,203				42,203		-		-
CD	GD	AA	OR	44,699			44,699		-	-	-	-	44,699
CD	CD	AA	AA	324,466	213,700	62,110	26,975	21,681	147,857	65,843	45,088	17,023	26,975
CD	CD	ID	ID	52,715	41,051	11,664				41,051		11,664	-
CD	CD	WA	WA	112,414	87,541	24,873			87,541		24,873		-
ED	ED	AN	AN	402,101	402,101				261,366	140,735			-
ED	ED	ID	ID	35,000	35,000					35,000			-
ED	ED	WA	WA	9,130	9,130				9,130				-
GD	ED	OR	WA	12,040	12,040				12,040				-
GD	GD	AA	OR	15,664			15,664				-	-	15,664
GD	GD	ID	AN	17,160		17,160					12,457	4,703	-
GD	GD	WA	OR	13,860			13,860				-	-	13,860
GD	GD	AA	AA	69,256		48,324	20,932				35,080	13,244	20,932
GD	GD	OR	OR	153,721			153,721						153,721
ZZ	ZZ	ZZ	ZZ	112,904				112,904					-
Grand Total				1,417,333	842,766	164,131	275,851	134,585	560,137	282,630	117,497	46,634	275,851

Reclassification Adjustment - For Incorrect Serv/Jur Assignment (450) (9,720) (25,331) (17,965) 53,467

Reclassify Return on Rate Base and Hangar Depreciation - for non-utility Use 440,753 9.5% 41,852 (20,437) (9,101) (6,232) (2,353) (3,729)

**TOTAL PLANE ADJUSTMENT (20,887) (18,821) (31,563) (20,318) 49,738**

Prep by: \_\_\_\_\_

Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2019

Accounting Year 2019  
Company (All)

				Values					
Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount	Sum of Not Assigned Amount	
<b>CD</b>	<b>ED</b>	WA	WA	42,203	32,865	9,338			
	<b>GD</b>	AA	OR	44,699	31,548	9,169	3,982		
	<b>(blank)</b>	AA	(blank)	324,466	213,700	62,110	26,975	21,681	
		ID	(blank)	52,715	41,051	11,664			
		WA	(blank)	112,414	87,541	24,873			
<b>ED</b>	<b>(blank)</b>	AN	(blank)	402,101	402,101				
		ID	(blank)	35,000	35,000				
		WA	(blank)	9,130	9,130				
<b>GD</b>	<b>ED</b>	OR	WA	12,040			12,040		
	<b>GD</b>	AA	OR	15,664		10,930	4,734		
		ID	AN	17,160		17,160			
		WA	OR	13,860		13,860			
		<b>(blank)</b>	AA	(blank)	69,256		48,324	20,932	
			OR	(blank)	153,721			153,721	
<b>ZZ</b>	<b>(blank)</b>	ZZ	(blank)	112,904				112,904	
<b>Grand Total</b>				<b>1,417,333</b>	<b>852,936</b>	<b>207,428</b>	<b>222,385</b>	<b>134,585</b>	

Prep by: \_\_\_\_\_

Accounting Year	Company	Accounting Period	Flight	Transaction Description	Project Number	Project Name	FERC Account	FERC Account Description	Expenditure Org	Recorded Service	Corrected Service	MAC	Vehicle Number	Recorded Jurisdiction	Corrected Jurisdiction	Expenditure Type	Transaction Quantity	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	17.3	1,903		1,328	575
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09902455	Gas System Operations - 099	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	245	02080	AA	OR	550 Company Aircraft	19.4	2,134		1,489	645
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	280	02080	AA	OR	550 Company Aircraft	103.8	11,418	8,059	2,342	1,017
2019	001	201905	AVA053019	Medford Business Meetings	09902920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	292	02080	AA	OR	550 Company Aircraft	11	1,210	854	248	108
2019	001	201905	AVA053019	Medford Business Meetings	09903691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	GD	369	02080	AA	OR	550 Company Aircraft	101	11,110	7,841	2,279	990
2019	001	201906	AVA061919	GD AN Semi Annual Natural Gas Update	03800545	Id Gas Regulatory Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	GD	GD	054	02080	ID	AN	550 Company Aircraft	158	17,160		17,160	
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	36	3,960		2,763	1,197
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09902455	Gas System Operations - 099	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	245	02080	AA	OR	550 Company Aircraft	40.5	4,455		3,109	1,346
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	280	02080	AA	OR	550 Company Aircraft	74	8,140	5,745	1,670	725
2019	001	201907	AVA072419	In Medford-Joint Safety committee office visits	95602815	Natural Gas Training - 956	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	281	02080	WA	OR	550 Company Aircraft	126	13,860		13,860	
2019	001	201908	AVA073119	Power Supply Workshop	02806136	Common WA Reg Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ED	054	02080	WA	WA	550 Company Aircraft	79.8	8,778	6,836	1,942	
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	29.2	3,212		2,241	971
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09905730	ET Operations Common All	920000	ADMIN & GEN SALARIES	Z88	GD	GD	018	02080	AA	OR	550 Company Aircraft	58.4	6,424	4,534	1,318	572
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09905732	ET Arch Planning Common All	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	018	02080	AA	OR	550 Company Aircraft	29.2	3,212	2,267	659	286
2019	001	201910	AVA102419	PGA meeting and Meeting with UTC for a carbon and electricity markets work	06800545	Or Gas Regulatory Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	GD	ED	054	02080	OR	WA	550 Company Aircraft	68.8	12,040			12,040
2019	001	201911	AVA112519	Wildfire Risk Plan Meeting with the Commissioners/Power Supply Workshop	02806136	Common WA Reg Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ED	054	02080	WA	WA	550 Company Aircraft	191	33,425	26,029	7,396	
2019	001	201911	AVA111819	Medford Chamber Forum and various business meetings	09903691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	GD	369	02080	AA	OR	550 Company Aircraft	18.2	3,185	2,248	653	284

	12/31/2018	2019	12/31/2019	Annual	
	EOP	Actviity	EOP	Depreciation Rate	Depreciation Expense
Plane					
Cost	\$ 5,507,887		\$ 5,507,887	3.43%	\$ 188,921 (included in pool)
A/D	(3,257,046)	(189,108)	(3,446,154)		
Plane NBV	<u>\$ 2,250,841</u>		<u>\$ 2,061,733</u>		
Hangar					
Cost	\$ 1,951,555		\$ 2,138,350	2.17%	\$ 46,402 (not in pool)
A/D	(1,626)	(44,626)	(46,252)		
Hangar NBV	<u>\$ 1,949,929</u>		<u>\$ 2,092,098</u>		
Total System Rate Base	<u>\$ 4,200,770</u>		<u>\$ 4,153,831</u>		
ROR			0.075		
			\$ 311,537.29		
Revenue Requirement			\$440,753		

**Avista Utilities**  
**Washington Jurisdiction**  
**Proforma Insurance Adjustment**  
**For the Twelve Months ended December 31, 2019**

<b>Test Period Expense:</b>		<b>Amount</b>
<b>Test Period Insurance Expense</b>	<b>\$</b>	<b>(58,340)</b>

Allocated to Washington Electric

0.70578	Note 7		
0.69189	Note 4	<b>\$</b>	<b>(28,489)</b>

Allocated to Washington Gas

0.20513	Note 7		
0.72593	Note 4	<b>\$</b>	<b>(8,687)</b>

<i>Electric</i>			
FERC 925	\$	(19,942.30)	70%
FERC 924	\$	(8,546.70)	30%
	\$	<u>(28,489.00)</u>	



**2019 D & O Premiums (Estimated)**

Carrier	2018 Premiums	2019		Utility Allocated Amount	Amount Allocated to AELP
		2019 Premium	Utility Allocated %		
AEGIS (\$35M)	\$665,000	\$623,225	94.0%	\$585,832	\$39,900
AEGIS (\$35M) taxes	\$6,973	\$7,822	94.0%	\$7,353	\$526
AEGIS -Continuity Credit (1)	-\$332,958	-\$253,979	96.4%	-\$244,836	-\$11,879
AEGIS Loyalty Credit (1)		-\$47,119	96.4%	-\$45,423	
AEGIS Loyalty Credit (2)		-\$15,456	96.4%	-\$14,900	
EIM (\$30M xs \$35M)	\$263,550	\$262,759	100.0%	\$262,759	
EIM (\$30M xs \$35M) taxes	\$5,535	\$5,518	100.0%	\$5,518	
EIM Supplemental Credit		-\$52,793	100.0%	-\$52,793	
XL Specialty(\$15M xs \$65M)	\$80,000	\$79,760	100.0%	\$79,760	
Twin City(\$15M xs \$80M)	\$60,000	\$59,820	100.0%	\$59,820	
Zurich(\$15M xs \$95M)	\$52,065	\$51,893	100.0%	\$51,893	
XL Speciality (\$15M xs \$100) Side A/DIC	\$75,000	\$74,775	100.0%	\$74,775	
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	\$51,844	100.0%	\$51,844	
		<b>\$848,069</b>		\$821,602	
<b>2019 Estimated D &amp; O Premium Total Allocated to Avista</b>					<u>\$821,602</u>

Summary:

2019 Total D&O Premiums	848,069
Less: 10%	(84,807)
90% of D&O Premiums	763,262
Utility Expense	821,602
Difference - Adjustment	<b>(58,340)</b>

**Provision for Rate Refund Prior Period Adjustmen**

Per Results (E-OPS-12A, G-OPS-12A)  
 2019 Earning Sharing Estimate  
 Prior Period Adjustment to Other Revenue

	Electric \$000s	Natural Gas \$000s
Per Results (E-OPS-12A, G-OPS-12A)	-	444
2019 Earning Sharing Estimate	-	-
Prior Period Adjustment to Other Revenue	-	(444)

**GL Account Balance**

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance				
229000	ACCUMULATED PROVISION - RATE R	ED	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	0	0				
				201904	0	0	0				
				201905	0	0	0				
				201906	0	0	0				
				201907	0	0	0				
				201908	0	0	0				
				201909	0	0	0				
				201910	0	0	0				
				201911	0	0	0				
				201912	0	0	0				
				WA - Summary						0	
		ED - Summary						0			
		GD	WA		WA	201901	-693,000	0	-693,000		
						201902	-693,000	0	-693,000		
						201903	-693,000	441,731	-251,269		
						201904	-251,269	0	-251,269		
						201905	-251,269	0	-251,269		
						201906	-251,269	0	-251,269		
						201907	-251,269	0	-251,269		
201908	-251,269					251,269	0				
201909	0					0	0				
201910	0					0	0				
201911	0					0	0				
201912	0					0	0				
WA - Summary								693,000			
GD - Summary						693,000					
229000 - Summary						693,000					
449100	PROVISION FOR RATE REFUND	ED	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	0	0				
				201904	0	0	0				
				201905	0	0	0				
				201906	0	0	0				
				201907	0	0	0				
				201908	0	0	0				
				201909	0	0	0				
				201910	0	0	0				
				201911	0	0	0				
				201912	0	0	0				
				WA - Summary						0	
				ED - Summary						0	
449100 - Summary						0					
496100	PROVISION FOR RATE REFUND	GD	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	-441,731	-441,731				
				201904	-441,731	0	-441,731				
				201905	-441,731	0	-441,731				
				201906	-441,731	0	-441,731				
				201907	-441,731	0	-441,731				
				201908	-441,731	-2,215	-443,946				
				201909	-443,946	0	-443,946				
				201910	-443,946	0	-443,946				
				201911	-443,946	0	-443,946				
				201912	-443,946	0	-443,946				
				WA - Summary						-443,946	
				GD - Summary						-443,946	
496100 - Summary						-443,946					
Overall - Summary						249,054					

### Transaction Detail

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Journal Name	Transaction Description	Transaction Amount			
229000	ACCUMULATED PROVISION - RATE R	GD	WA	201903	403-EARNINGS TEST ACCRUAL 201903 DJ USD	2018 Earnings test true-up adjustment	441,731			
				201908	440-DECOUPLING 201908 DJ USD	Rate Adj Filing True-Up 2018 Earnings	2,215			
				201908	440-DECOUPLING 201908 DJ USD	Transfer 2018 Earnings Test	249,054			
				<b>WA - Summary</b>						<b>693,000</b>
<b>GD - Summary</b>						<b>693,000</b>				
<b>229000 - Summary</b>							<b>693,000</b>			
496100	PROVISION FOR RATE REFUND	GD	WA	201903	403-EARNINGS TEST ACCRUAL 201903 DJ USD	2018 Earnings test true-up adjustment	-441,731			
				201908	440-DECOUPLING 201908 DJ USD	Rate Adj Filing True-Up 2018 Earnings	-2,215			
				<b>WA - Summary</b>						<b>-443,946</b>
				<b>GD - Summary</b>						<b>-443,946</b>
<b>496100 - Summary</b>							<b>-443,946</b>			
<b>Overall - Summary</b>							<b>249,054</b>			

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Run Date: Apr 15, 2020

**For Internal Use**

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

Line No.	DESCRIPTION	Restating Incentives
	Adjustment Number	2.13
	Workpaper Reference	E-RI
	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	-
	Regulatory amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	753
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	753
25	Total Electric Expenses	753
26	OPERATING INCOME BEFORE FIT	(753)
	FEDERAL INCOME TAX	
27	Current Accrual	(158)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(595)
	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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**2014-2019 Incentive Compensation by Employee Group**  
**Target and Incentive for Plan Year**

\*excludes payroll tax

Non-Executive	2013	2014	2015	2016	2017	2018	2019
Target	\$ 9,415,611	\$ 7,595,672	\$ 8,400,998	\$ 8,768,110	\$ 8,907,284	\$ 8,939,222	\$ 9,560,785
Capital	\$ 2,488,974	\$ 2,634,759	\$ 2,409,607	\$ 2,900,617	\$ 3,024,646	\$ 2,763,401	\$ 1,915,430.40
Non-Operating	\$ 180,584	\$ 183,346	\$ 153,039	\$ 53,032	\$ 232,665	\$ 227,419	\$ 157,633.48
Operating	\$ 6,938,236	\$ 6,668,384	\$ 6,066,528	\$ 5,810,021	\$ 6,747,287	\$ 6,703,034	\$ 4,646,157.07
Other	\$ 2,272,747	\$ 1,831,202	\$ 1,373,346	\$ 834,115	\$ 1,628,655	\$ 1,636,727	\$ 1,134,485.04
<b>Actual</b>	<b>\$ 11,880,541</b>	<b>\$ 11,317,692</b>	<b>\$ 10,002,519</b>	<b>\$ 9,597,784</b>	<b>\$ 11,633,253</b>	<b>\$ 11,330,580</b>	<b>\$ 7,853,706</b>
Executive	2013	2014	2015	2016	2017	2018	2019
Target	\$ 2,146,700	\$ 2,329,406	\$ 2,746,488	\$ 2,746,488	\$ 2,645,970	\$ 2,786,099	\$ 2,981,115
Operating	\$ 1,591,419	\$ 1,164,703	\$ 1,284,491	\$ 1,138,764	\$ 1,298,642	\$ 1,246,174	\$ 979,535
Non-Operating	\$ 1,060,946	\$ 2,329,313	\$ 1,072,417	\$ 2,433,766	\$ 1,111,307	\$ 1,539,925	\$ 2,861,870
<b>Actual</b>	<b>\$ 2,652,365</b>	<b>\$ 3,494,016</b>	<b>\$ 2,356,908</b>	<b>\$ 3,572,530</b>	<b>\$ 2,409,949</b>	<b>\$ 2,786,099</b>	<b>\$ 3,841,405</b>
Total	2013	2014	2015	2016	2017	2018	2018
Total Target	\$ 11,562,311	\$ 9,925,078	\$ 11,147,486	\$ 11,514,598	\$ 11,553,254	\$ 11,725,321	\$ 12,541,900
Total Actual	\$ 14,532,906	\$ 14,811,708	\$ 12,359,427	\$ 13,170,314	\$ 14,043,202	\$ 14,116,679	\$ 11,695,111

Actual		
Six Year Average	2019 Expense	O & M Adjustment
24%	\$ 2,608,077	\$ 2,253,214
2%	\$ 167,856	\$ 357,826
59%	\$ 6,106,902	\$ 4,804,561
14%	\$ 1,406,422	\$ 1,172,911
	\$ 10,289,256	\$ 8,588,512
		\$ 1,302,341
Six Year Average	2019 Actual Expense	O & M Adjustment
	\$ 1,185,385	\$ 914,764
	\$ 1,891,433	\$ 2,886,600
	\$ 3,076,818	\$ 3,801,365
		\$ 270,621
Total Adjustment		\$ 1,572,961.06
WA Electric	0.70135	
(note 7, 4)	0.68249	\$ 752,920
WA Gas	0.20549	
(note 7, 4)	0.67799	\$ 219,145

Use of 6-Year average of actual expense Consistant with methodology approved by the Commission in UE-170485/UG-170486.  
 Notes: In Docechts UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment.  
 On rebuttal the Company accepted this adjustment. The Commission approved this methodology in Order 07.

Data Source: Financial Reporting  
 Data Updated Daily

Executive Officer Incentive Accrual

Sum of Transaction Amount		09905034	77705021	
Project Number		920000	417100	
FERC Number		OPER	NONOP	
Report Category				
Accounting Period				
201901	\$	91,500.00	\$	137,250.00
201902	\$	91,500.00	\$	137,250.00
201903	\$	140,965.00	\$	211,447.00
201904	\$	56,675.00	\$	85,013.00
201905	\$	95,160.00	\$	142,740.00
201906	\$	36,545.00	\$	146,180.00
201907	\$	45,741.00	\$	182,963.00
201908	\$	45,741.00	\$	182,963.00
201909	\$	45,741.00	\$	182,963.00
201910	\$	183,622.33	\$	734,489.33
201911	\$	43,681.00	\$	65,522.00
201912	\$	78,072.00	\$	182,167.00
	\$	(40,179.00)	\$	(93,757.00)
			\$	589,410.00
<b>Grand Total</b>	<b>\$</b>	<b>914,764.33</b>	<b>\$</b>	<b>2,886,600.33</b>
		(A-2)		\$ 3,801,364.66

Prep by: \_\_\_\_\_

Non-Executive

Sum of Transaction Amount	Column Labels						
Row Labels	CAP	NONOP	OPER	OTHER	Grand Total		
<b>201911</b>	\$ 504,959	\$ 24,074	\$ 970,959	\$ 90,431	\$ 1,590,423		
<b>512 Incentive Loading-NU</b>	\$ 467,822	\$ 24,042	\$ 937,813	\$ 89,559	\$ 1,519,236		
514 Incentive Loading-Union	\$ 37,138	\$ 32	\$ 33,146	\$ 872	\$ 71,187		
<b>201912</b>	\$ 376,152	\$ 250,647	\$ 372,566	\$ 228,099	\$ 1,227,464		
<b>512 Incentive Loading-NU</b>	\$ 302,297	\$ 21,742	\$ 869,547	\$ 209,812	\$ 1,403,397		
514 Incentive Loading-Union	\$ 22,423	\$ (5)	\$ 33,547	\$ 7,037	\$ 63,002		
GL Only June			\$ (364,027)		\$ (364,027)		
GL Only June		\$ 247,050	\$ (247,050)		\$ -		
GL Only-September	\$ 727,968	\$ 28,062	\$ 1,078,105		\$ 1,834,135		
September Reversal	\$ (727,968)	\$ (28,062)	\$ (1,078,105)		\$ (1,834,135)		
GL Only-October	\$ 460,359		\$ 690,539		\$ 1,150,899		
GL Only-November	\$ (230,180)		\$ (345,270)		\$ (575,449)		
GL Only December	\$ 291,803		\$ 432,154	\$ 11,249	\$ 735,206		
	\$ (470,550)	\$ (18,139)	\$ (696,874)		\$ (1,185,563)		
					\$ -		
<b>Grand Total</b>	\$ 2,253,214	\$ 357,826	\$ 4,804,561	\$ 1,172,911	\$ 8,588,511.71	(A-2)	
	26%	4%	56%	14%	100%		

Prep by: \_\_\_\_\_

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

Line No.	DESCRIPTION	Restate Debt Interest
	Adjustment Number	2.14
	Workpaper Reference	E-RDI
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	-
	Regulatory Amortizations	-
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	108
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$108)
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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0



**AVISTA UTILITIES**  
**Restate Debt Interest**  
**Washington - Electric**  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000's)

		Restate Debt Interest		
		2.14		
<u>Adjustment Description</u>	Adjustment	All other		
	ROO	Adjustments	TOTAL	
1.00	Results of Operations	1,710,135		1,710,135
1.01	Deferred FIT Rate Base		47	47
1.02	Deferred Debits and Credits		(7)	(7)
1.03	Working Capital		(3,752)	-3,752
1.04	Remove AMI Rate Base		(48,288)	-48,288
2.01	Eliminate B & O Taxes		-	0
2.02	Restate Property Tax		-	0
2.03	Uncollect. Expense		-	0
2.04	Regulatory Expense		-	0
2.05	Injuries and Damages		-	0
2.06	FIT/DFIT/ ITC Expense		-	0
2.07	Office Space Charges to Non-Utility		-	0
2.08	Restate Excise Taxes		-	0
2.09	Net Gains & Losses		-	0
2.10	Weather Normalization		-	0
2.11	Eliminate Adder Schedules		-	0
2.12	Misc. Restating Non-Util / Non- Recurring Expenses		-	0
2.15	Eliminate WA Power Cost Defer		-	0
2.16	Nez Perce Settlement Adjustment		-	0
2.13	Restating Incentives		-	0
2.17	Normalize CS2/Colstrip Major Maint		-	0
2.14	Restate Debt Interest		-	0
2.18	Authorized Power Supply		-	0
	Totals	1,710,135	(52,000)	1,658,135
	Weighted Average Cost of Debt	2.71%	2.71%	
	Restated Debt Interest	46,345	(1,409)	44,935
	Interest Per Results (E-FIT-12A)	46,858		46,858
	Increase (Decrease) in Interest Expense	(513)	(1,409)	(1,923)
	FIT Rate	0.21	0.21	
	Increase (Decrease) in FIT	108	296	404
		2.14		
		Adjustment		

RESULTS OF OPERATIONS		Report ID: E-FIT-12A	AVISTA UTILITIES		
ELECTRIC FEDERAL INCOME TAXES			System	Washington	Idaho
For Twelve Months Ended December 31, 2019					
Average of Monthly Averages Basis					
Ref/Basis	Description				
	Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	980,315,888	661,457,980	318,857,908	
E-OPS	Less: Operating & Maintenance Expense	569,937,931	380,602,710	189,335,221	
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	133,702,722	89,446,699	44,256,023	
E-OTX	Less: Taxes Other than FIT	79,807,534	63,911,091	15,896,443	
	Net Operating Income Before FIT	196,867,701	127,497,480	69,370,221	
E-INT	Less: Interest Expense	69,413,211	46,857,701	22,555,510	
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(152,192)	152,192	
E-OTX	Less: ID ITC Deferred & Amortization	1,066,366	0	1,066,366	
E-SCM	Plus: Schedule M Adjustments	(82,086,135)	(57,159,876)	(24,926,259)	
	Taxable Net Operating Income	46,434,721	23,632,095	22,802,626	
	Tax Rate	21.00%	21.00%	21.00%	
	Federal Income Tax	9,751,291	4,962,740	4,788,551	
1	Production Tax Credit	0	0	0	
1	Investment Tax Credit *	0	0	0	
	Total Net Federal Income Tax	9,751,291	4,962,740	4,788,551	
E-DTE	Deferred FIT	11,461,387	7,830,166	3,631,221	
1	411400 Amortized Investment Tax Credit	(484,788)	(318,215)	(166,573)	
	Total Net FIT/Deferred FIT	20,727,890	12,474,691	8,253,199	
ALLOCATION RATIOS:					
E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

	WA	ID	OR
<b>PER TREASURY:</b>			
DEBT:			
LT Debt	1,789,250,000.00	1,789,250,000.00	1,789,250,000.00
ST Debt	94,695,951.71	-	-
Total Debt	<u>1,883,945,951.71</u>	<u>1,789,250,000.00</u>	<u>1,789,250,000.00</u>
EQUITY:			
Common Equity	1,794,668,516.50	1,794,668,516.50	1,794,668,516.50
Investment in Subs	-	-	-
Net Equity	<u>1,794,668,516.50</u>	<u>1,794,668,516.50</u>	<u>1,794,668,516.50</u>
DEBT COST:			
LT Debt Cost	95,555,671.83	94,936,843.54	94,936,843.54
ST Debt Cost	4,265,961.38	-	-
Total Debt Cost	<u>99,821,633.21</u>	<u>94,936,843.54</u>	<u>94,936,843.54</u>
Debt Cost %	<u>5.299%</u>	5.306%	5.306%
Debt %	<u>51.210%</u>	49.920%	49.920%
Equity %	<u>48.790%</u>	50.080%	50.080%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

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

Line No.	DESCRIPTION	Eliminate WA Power Cost Defer
	Adjustment Number	2.15
	Workpaper Reference	E-EWPC
	REVENUES	
1	Total General Business	\$1,740
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	1,740
5	Other Revenue	-
6	Total Electric Revenue	1,740
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	300
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	300
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory amortization	
15	Taxes	67
16	Total Distribution	67
17	Customer Accounting	11
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	3
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	3
25	Total Electric Expenses	381
26	OPERATING INCOME BEFORE FIT	1,359
	FEDERAL INCOME TAX	
27	Current Accrual	348
28	Debt Interest	-
29	Deferred Income Taxes	(63)
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$1,074
	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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**Avista Corporation**  
**Eliminate Washington ERM/REC**  
**12 Months Ended December 31, 2019**

		ERM			
		Rebate	557.290	557.280	410.1
Conv Factor in					
	Effect	Revenue	Amortization	Deferrals	DFIT
Jan-19	0.953323	-	-	-	-
Feb-19	0.953323	-	-	-	-
Mar-19	0.953323	-	-	-	-
Apr-19	0.953323	-	-	-	-
May-19	0.953323	-	-	-	-
Jun-19	0.953323	-	-	-	-
Jul-19	0.953323	-	-	-	-
Aug-19	0.953323	-	-	-	-
Sep-19	0.953323	-	-	-	-
Oct-19	0.953323	-	-	-	-
Nov-19	0.953323	-	-	-	-
Dec-19	0.953323	-	-	1,096,569	(230,279)
Total		-	-	1,096,569	(230,279)

ERM-2

Revenue Related Expenses - from GRC

Excise Tax	0.038495	-
Uncollect.	0.006183	-
Commission Fee	0.002000	-
Total	0.046678	-

RCF-1

<u>Account 557 as Recorded</u>	ERM	Adjust	Total	
Deferrals	1,096,569	-	1,096,569	Debit
Amortizations	-	-	-	Credit
Net	1,096,569	-	1,096,569	Credit
Account 410.10	(230,279)	-	(230,279)	Debit

ERM Adjustment			
	Add Back	Remove	Total
<u>Adjustment (\$000)</u>	<u>Revenue</u>	<u>Deferral &amp; Amort.</u>	<u>Adjustment</u>
Revenue	-	-	-
Account 557	-	(1,097)	(1,097)
Excise tax	-	-	-
Uncollectibles	-	-	-
Other (commission fees)	-	-	-
Total expenses	-	(1,097)	(1,097)
Net income before income taxes	-	1,097	1,097
FIT	0.21	230	230
Net income	-	867	867

**Avista Corporation**  
**Eliminate Washington ERM/REC**  
**12 Months Ended December 31, 2019**

NET ERM/REC Adjustment			
Adjustment (\$000)	Add Back Revenue	Remove Deferral & Amort.	Total Adjustment
Revenue	1,740	-	1,740
	-	-	-
Account 557	-	300	300
Excise tax	67	-	67
Uncollectibles	11	-	11
Other (commission fees)	3	-	3
Total expenses	81	300	381
Net income before income taxes	1,659	(300)	1,359
FIT	0.21 348	(63)	285
Net income	1,311	(237)	1,074
			check
		ERM	867
		REC	207
		TOTAL	1,074

FERC Account	Accounting Period	Jurisdiction	Svc	Juris
201901	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201902	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201903	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201904	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201905	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201906	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201907	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201908	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201909	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201910	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201911	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201912	182350	REGULATORY ASSET ERM APPROVED	WA	ED
201901	186280	REGULATORY ASSET ERM DEFERRED	WA	ED
201912	186280	REGULATORY ASSET ERM DEFERRED	WA	ED
201912	186280	REGULATORY ASSET ERM DEFERRED	WA	ED
201901	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201901	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201902	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201903	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201904	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201905	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201906	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201907	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201908	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201909	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201910	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201911	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201912	186290	REGULATORY ASSET ERM DEFERRED	WA	ED
201901	283280	ADFIT ERM	WA	ED
201901	283280	ADFIT ERM	WA	ED
201902	283280	ADFIT ERM	WA	ED
201902	283280	ADFIT ERM	WA	ED
201903	283280	ADFIT ERM	WA	ED
201904	283280	ADFIT ERM	WA	ED
201904	283280	ADFIT ERM	WA	ED
201905	283280	ADFIT ERM	WA	ED
201906	283280	ADFIT ERM	WA	ED
201907	283280	ADFIT ERM	WA	ED
201908	283280	ADFIT ERM	WA	ED
201909	283280	ADFIT ERM	WA	ED
201910	283280	ADFIT ERM	WA	ED
201911	283280	ADFIT ERM	WA	ED
201912	283280	ADFIT ERM	WA	ED
201912	283280	ADFIT ERM	WA	ED

201912      557280      DEFERRED POWER SUPPLY EXPENSE      WA      ED

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Transaction Description	Journal Name	Transaction Amount	Deferral
Interest Accrual for Amortization Balance	481-WA ERM 201901 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201902 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201903 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201904 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201905 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201906 DJ USD	\$ (87,018)	
Interest Accrual for Amortization Balance	481-WA ERM 201907 DJ USD	\$ (88,722)	
Interest Accrual for Amortization Balance	481-WA ERM 201908 DJ USD	\$ (88,722)	
Interest Accrual for Amortization Balance	481-WA ERM 201909 DJ USD	\$ (88,722)	
Interest Accrual for Amortization Balance	481-WA ERM 201910 DJ USD	\$ (88,722)	
Interest Accrual for Amortization Balance	481-WA ERM 201911 DJ USD	\$ (88,722)	
Interest Accrual for Amortization Balance	481-WA ERM 201912 DJ USD	\$ (88,722)	
		\$ (1,054,440)	
Balance Transfer from 186280 to 186290	481-WA ERM 201901 DJ USD	\$ 9,696,264	
Current Year ERM (2019)	481-WA ERM 201912 DJ USD	\$ (1,096,569)	\$ (1,096,569)
Current Year ERM Interest Accrual (2019)	481-WA ERM 201912 DJ USD	\$ (1,925)	
		\$ 8,597,770	\$ (1,096,569)
Balance Transfer from 186280 to 186290	481-WA ERM 201901 DJ USD	\$ (9,696,264)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201901 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201902 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201903 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201904 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201905 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201906 DJ USD	\$ (34,093)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201907 DJ USD	\$ (34,761)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201908 DJ USD	\$ (34,761)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201909 DJ USD	\$ (34,761)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201910 DJ USD	\$ (34,761)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201911 DJ USD	\$ (34,761)	
Interest Expense on 2018 Pending Balance	481-WA ERM 201912 DJ USD	\$ (34,761)	
		\$ (10,109,388)	\$ -
997043 - WA ERM - ED WA	114-DFIT MISC 201901 DJ USD	\$ 14,726	
WA ERM Interest - ED WA	114-DFIT MISC 201901 DJ USD	\$ 10,708	
997043 - WA ERM - ED WA	114-DFIT MISC 201902 DJ USD	\$ (13,474)	
WA ERM Interest - ED WA	114-DFIT MISC 201902 DJ USD	\$ 38,908	
WA ERM Interest - ED WA	114-DFIT MISC 201903 DJ USD	\$ 25,433	
997043 - WA ERM - ED WA	114-DFIT MISC 201904 DJ USD	\$ (1,251)	
WA ERM Interest - ED WA	114-DFIT MISC 201904 DJ USD	\$ 26,685	
WA ERM Interest - ED WA	114-DFIT MISC 201905 DJ USD	\$ 25,433	
WA ERM Interest - ED WA	114-DFIT MISC 201906 DJ USD	\$ 25,433	
WA ERM Interest - ED WA	114-DFIT MISC 201907 DJ USD	\$ 25,931	
WA ERM Interest - ED WA	114-DFIT MISC 201908 DJ USD	\$ 25,931	
WA ERM Interest - ED WA	114-DFIT MISC 201909 DJ USD	\$ 25,931	
WA ERM Interest - ED WA	114-DFIT MISC 201910 DJ USD	\$ 25,931	
WA ERM Interest - ED WA	114-DFIT MISC 201911 DJ USD	\$ 25,931	
997043 - WA ERM - ED WA	114-DFIT MISC 201912 DJ USD	\$ 230,279	
WA ERM Interest - ED WA	114-DFIT MISC 201912 DJ USD	\$ 26,336	
		\$ 538,873	\$ -

Current Year ERM Deferral Expense (2019)	481-WA ERM 201912 DJ USD	\$	1,096,569	\$	1,096,569
		\$	1,096,569	\$	1,096,569

Interest	Transfer	DFIT	Total
\$ (87,018.00)			\$ (87,018)
\$ (87,018.00)			\$ (87,018)
\$ (87,018.00)			\$ (87,018)
\$ (87,018.00)			\$ (87,018)
\$ (87,018.00)			\$ (87,018)
\$ (87,018.00)			\$ (87,018)
\$ (88,722.00)			\$ (88,722)
\$ (88,722.00)			\$ (88,722)
\$ (88,722.00)			\$ (88,722)
\$ (88,722.00)			\$ (88,722)
\$ (88,722.00)			\$ (88,722)
\$ (88,722.00)			\$ (88,722)
\$ (1,054,440.00)			\$ (1,054,440)
	\$ 9,696,264		\$ 9,696,264
			\$ (1,096,569)
\$ (1,925.00)			\$ (1,925)
\$ (1,925)	\$ 9,696,264	\$ -	\$ 8,597,770
	\$ (9,696,264)		\$ (9,696,264)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,093)			\$ (34,093)
\$ (34,761)			\$ (34,761)
\$ (34,761)			\$ (34,761)
\$ (34,761)			\$ (34,761)
\$ (34,761)			\$ (34,761)
\$ (34,761)			\$ (34,761)
\$ (34,761)			\$ (34,761)
\$ (413,124)	\$ (9,696,264)	\$ -	\$ (10,109,388)
		\$ 14,726	\$ 14,726
		\$ 10,708	\$ 10,708
		\$ (13,474)	\$ (13,474)
		\$ 38,908	\$ 38,908
		\$ 25,433	\$ 25,433
		\$ (1,251)	\$ (1,251)
		\$ 26,685	\$ 26,685
		\$ 25,433	\$ 25,433
		\$ 25,433	\$ 25,433
		\$ 25,931	\$ 25,931
		\$ 25,931	\$ 25,931
		\$ 25,931	\$ 25,931
		\$ 25,931	\$ 25,931
		\$ 25,931	\$ 25,931
		\$ 25,931	\$ 25,931
		\$ 230,279	\$ 230,279
		\$ 26,336	\$ 26,336
\$ -	\$ -	\$ 538,871	\$ 538,871

					\$	1,096,569
\$	-	\$	-	\$	-	\$ 1,096,569

**Avista Corporation**  
**Eliminate Washington REC**  
**12 Months Ended December 31, 2019**

		REC			
		Rebate	557.324	557.322	410.1
Conv Factor in					
	Effect	Revenue	Amortization	Deferrals	DFIT
Jan-19	0.953323	(190,920)	(182,008)	93,629	18,560
Feb-19	0.953323	(180,282)	(171,867)	68,407	21,727
Mar-19	0.953323	(189,987)	(181,119)	74,968	22,292
Apr-19	0.953323	(155,395)	(148,142)	117,361	6,464
May-19	0.953323	(142,853)	(136,185)	90,922	9,505
Jun-19	0.953323	(147,146)	(140,278)	84,902	11,629
Jul-19	0.953323	(140,827)	(134,254)	(698,497)	174,878
Aug-19	0.953323	(119,535)	(113,955)	78,816	7,379
Sep-19	0.953323	(117,350)	(111,872)	70,681	8,650
Oct-19	0.953323	(108,098)	(103,052)	79,693	4,905
Nov-19	0.953323	(114,040)	(108,717)	73,634	7,367
Dec-19	0.953323	(133,242)	(127,023)	127,049	(5)
Total		(1,739,675)	(1,658,472)	261,565	293,351
			REC-2	REC-2	

Revenue Related Expenses - from Annual REC Filing

Excise Tax	0.038495	(66,969)
Uncollect.	0.006183	(10,756)
Commission Fee	<u>0.002000</u>	<u>(3,479)</u>
Total	0.046678	(81,204)

<u>Account 557 as Recorded</u>	<u>REC</u>	<u>Adjust</u>	<u>Total</u>	
Deferrals	261,565	-	261,565	Debit
Amortizations	(1,658,472)	-	(1,658,472)	Credit
Net	(1,396,907)	-	(1,396,907)	Debit
Account 410.10	293,351	-	293,351	Credit

**REC Adjustment**

**12 Months Ended December 31, 2019**

<u>Adjustment (\$000)</u>	<u>Add Back Revenue</u>	<u>Remove Deferral &amp; Amort.</u>	<u>Total Adjustment</u>
Revenue	1,740		1,740
Account 557		1,397	1,397
Excise tax	67		67
Uncollectibles	11		11
Other (commission fees)	3		3
Total expenses	<u>81</u>	<u>1,397</u>	<u>1,478</u>
Net income before income taxes	1,659	(1,397)	262
FIT	0.21 348	(293)	55
Net income	<u>1,311</u>	<u>(1,104)</u>	<u>207</u>

Prep By: AB  
 Date: 4/22/2020

Mgr. Review: \_\_\_\_\_

REC Data Download  
 Year End 12.31.2019

Jurisdiction WA  
 Service ED

Sum of Transaction Amount	Column Labels			
Row Labels	186322	186323	557322	557324
201901	\$ 184,480	\$ -	\$ 93,629	\$ (182,008)
201902	\$ 175,355	\$ -	\$ 68,407	\$ (171,867)
201903	\$ 185,620	\$ -	\$ 74,968	\$ (181,119)
201904	\$ 153,588	\$ -	\$ 117,361	\$ (148,142)
201905	\$ 142,448	\$ -	\$ 90,922	\$ (136,185)
201906	\$ 147,334	\$ -	\$ 84,902	\$ (140,278)
201907	\$ (1,639,306)	\$ 702,962	\$ (698,497)	\$ (134,254)
201908	\$ 112,509	\$ (75,032)	\$ 78,816	\$ (113,955)
201909	\$ 111,074	\$ (67,326)	\$ 70,681	\$ (111,872)
201910	\$ 102,871	\$ (76,770)	\$ 79,693	\$ (103,052)
201911	\$ 109,144	\$ (71,151)	\$ 73,634	\$ (108,717)
201912	\$ 128,127	\$ (125,142)	\$ 127,049	\$ (127,023)
Grand Total	\$ (86,756)	\$ 287,541	\$ 261,565	\$ (1,658,472)

REC-1

REC-1

Prep By: AB  
 Date: 4/22/2020

Mgr. Review: \_\_\_\_\_

**AVISTA UTILITIES**  
**CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC**  
**TWELVE MONTHS ENDED DECEMBER 31, 2016**  
**Approved in UE-170485**

Revenue:	1.000000	
Expense:		
Uncollectibles (1)	0.006183	
Commission Fees (2)	0.002000	
Washington Excise Tax (3)	0.038495	
Total Expense	<u>0.046677</u>	ERM-1/REC-1
Net Operating Income Before FIT	<u><b>0.953323</b></u>	ERM-1/REC-1
Federal Income Tax @ 21%	0.200198	
REVENUE CONVERSION FACTOR	<u><u>0.753125</u></u>	

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

Line No.	DESCRIPTION	Nez Perce Settlement Adjustment
	Adjustment Number	2.16
	Workpaper Reference	E-NPS
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	-
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	(5)
26	OPERATING INCOME BEFORE FIT	5
FEDERAL INCOME TAX		
27	Current Accrual	1
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$4
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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0



**AVISTA UTILITIES**  
**NEZ PERCE SETTLEMENT ADJUSTMENT**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**  
**ELECTRIC**

		SYS - ELEC	Wash	Idaho
Note 1 - Prod/Trans Ratio (Results Report E-ALL-12A)		100.000%	65.640%	34.360%
Agreement Period is 45 years				
Washington	Allocated Annual Payments	783,828	\$514,505	
	Less: Insurance Proceeds		-\$22,008	
			<u>\$492,497</u>	
Idaho	Allocated Annual Payments	\$872,500		\$299,791
	Less: Insurance Proceeds			-\$13,368
				<u>\$286,423</u>
Account 55 / 200 Recorded Amounts (Results Report E-557-12A)				
Directly Assigned		\$818,678	\$497,498	\$321,180
	Adjustment to Account 557	-\$39,758	<b>-5,001</b>	<b>-34,757</b>
	Federal Income Tax	-21%	8,349	1,050
				7,299
	Net Expense Adjustment	<u>-31,409</u>	<u>-3,951</u>	<u>-27,458</u>
Per Washington Docket No. UE-991606	1/31/2000 - 1/31/2043 Annual Payments Total Annual Payments	835,498		
	Annual Payments Direct Idaho	51,670		
	Annual Payments Allocated Electric	<u>783,828</u>		
Per Idaho Case No. WWP-E-98-11	Lump Sum Payment 1/31/99	2,500,000	2,500,000	
	1/31/2000 - 1/31/2043 Annual Payments		835,498	
	Total Payments over 45 Years		<u>39,261,912</u>	
	Levelized Amortization	872,500		

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

Line No.	DESCRIPTION	Normalize CS2/Colstrip Major Maint 2.17 E-PMM
	Adjustment Number	
	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	(926)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(926)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	-
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	(926)
26	OPERATING INCOME BEFORE FIT	926
FEDERAL INCOME TAX		
27	Current Accrual	194
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$732
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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

	Actual Annual Expense	Amortization				Outer Years	Total Amortization
		2016	2017	2018	2019		
Colstrip:							
2015 Major Maintenance Expense	-						
2016 Major Maintenance Expense	-	1,206,564	1,206,560	1,206,552			3,619,676
2017 Major Maintenance Expense	-		967,152	967,152	967,149		2,901,453
2018 Major Maintenance Expense	-			102,696	102,696	102,696	308,088
2019 Major Maintenance Expense	-						-
Total (System)	-	1,206,564	2,173,712	2,276,400	1,069,845		6,829,217
CS2: (updated per Staff-DR-098)							
2019 Major Maintenance (Steam Turbine)	957,877				136,840	821,037	957,877
2019 Major Maintenance (T3 Transformer)	2,213,324				553,331	1,659,993	2,213,324
Total System	3,171,201	-	-	-	690,171		3,171,201
Total Colstrip and CS2	3,171,201	1,206,564	2,173,712	2,276,400	1,760,016		10,000,418
FY Actual Expense (System)		-	-	-	3,171,201		
System Adjustment		1,206,564	2,173,712	2,276,400	(1,411,185)		
P/T Ratio					65.64%		

WA Share - Adjustment

(926,302)

Restating  
Adj 2.18

	Summary	WA Share
2019 Actual	3,171,201	2,081,576
Restate Adj 2.17	(1,411,185)	(926,302)
Restated 2019	1,760,016	1,155,274

FERC Account (All)

Sum of Transaction Amount			Service ED AN
Project Number	Project Description	Accounting Period	
61005087	CS2 Steam Turbine Major Maint	201901	144,982
		201902	7,219
		201903	1,021
		201904	239,747
		201905	231,573
		201906	699,726
		201907	224,678
		201908	(599,555)
		201909	3,692
		201912	4,795
<b>CS2 Steam Turbine Major Maint Total</b>			<b>957,877</b>
<b>61005087 Total</b>			<b>957,877</b>
61005091	CS2 T3 Inspect and Analysis	201901	12,803
		201902	4,542
		201903	123
		201904	27,580
		201905	182
		201906	17,602
		201907	35,663
		201908	10,207
		201909	1,494,315
		201910	13,948
		201911	35,266
		201912	561,094
<b>CS2 T3 Inspect and Analysis Total</b>			<b>2,213,324</b>
<b>61005091 Total</b>			<b>2,213,324</b>
<b>Grand Total</b>			<b>3,171,201</b>

12.2019 CBR

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

Line No.	DESCRIPTION	Authorized Power Supply
	Adjustment Number	2.18
	Workpaper Reference	E-APS
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	(17,144)
4	Total Sales of Electricity	(17,144)
5	Other Revenue	(39,208)
6	Total Electric Revenue	(56,352)
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	(35,686)
8	Purchased Power	(14,801)
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(50,487)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory 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	(50,487)
26	OPERATING INCOME BEFORE FIT	(5,865)
	FEDERAL INCOME TAX	
27	Current Accrual	(1,232)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$4,633)
	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	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Avista Corporation WA Power Supply/Transmission Actual Net Cost			Avista Corporation WA Power Supply Commission Basis Net Costs			NET CHANGE		Adjustment <b>2.18</b> WA Share NET CHANGE	
12.31.2019 Historical Loads			2017 GRC Power Supply - 12.2016 Historical Loads with RRA for WA load change to match 2019 normalized revenue with 2019 actual allocation			Restated 12.2019		Restated 12.2019	
12.2019 Actual			ERM 12.2019 Embedded Authorized						
12 ME 12.2019 Actual			12 ME 12.2019 Normalized						
	Power Supply System	Total Washington Amounts		Power Supply System	Total Washington Amounts	Power Supply System	Total Washington Amounts		
P/T Allocation Percentages	Per Results	65.64%		(1)	<b>65.64%</b>				
447 Sales for Resale		\$80,222		\$54,104	\$35,514	-\$26,118	-\$17,144		
456 Transmission Wheeling Revenue	System	19,255		\$15,149	9,944	(4,106)	(2,695)		
456 Transmission Wheeling Revenue	Direct WA	105		0	0	(105)	(105)		
456 Transmission Wheeling Revenue	Direct ID	-52		0	0	52	-		
456 Other Electric Revenue		55,467		0	0	(55,467)	(36,409)		
<b>Total Revenue</b>		<b>154,997</b>		<b>69,253</b>	<b>45,458</b>	<b>-85,744</b>	<b>-56,352</b>		
501 Thermal Fuel Expense		28,880		28,874	18,953	-\$6	-\$4		
547 Other Fuel Expense		71,501		70,067	45,992	(1,434)	(941)		
555 Purchased Power		133,944		111,395	73,120	(22,549)	(14,801)		
557 Other Expenses		49,676		411	270	(49,265)	(32,338)		
XXX Other Expenses-Direct WA		0		(2)	-2,503	(2,503)	(2,503)		
565 Trans. of Elec. by Others		17,253		17,404	11,424	151	99		
<b>Total Expense</b>		<b>301,254</b>		<b>225,649</b>	<b>147,256</b>	<b>-75,605</b>	<b>-50,487</b>		
Net Income Before Income Taxes		-146,257		-156,395	-101,798	-10,138	-\$5,865		
Federal Income Tax (pro-rated rate)	21%	-20,146		21%	-21,378		-\$1,232		
<b>Net Income</b>		<b>-\$75,787</b>			<b>-\$80,420</b>		<b>-\$4,633</b>		
<b>ERM Retail Revenue Adjustment rate</b>				<b>Average Cost per MWh</b>	<b>\$18.08</b>				

(1) 65.73% per UE-170485 authorized. ROO current production/transmission allocation ratio **65.64%**.

(2) Includes authorized directly assigned reductions and a power cost adjustment for change in WA retail loads from authorized.

12.2019 Weather Normalized	5,630,117	MWhs	<b>5,672,872</b>	12.2019 Actual per books
12.2019 Actual	5,672,872	MWhs	5,658,613	UE-170485 authorized
weather adjustment load change	(42,755)	MWhs	14,259	load change
Retail Revenue Adjustment rate	\$18.11	\$/MWh	\$18.11	Retail Revenue Adjustment rate
Weather adj load change power cost	(\$774,293)		\$258,178	load change power cost

UE-170485 Authorized Effective beginning 5/1/2018  
**Avista Corp**  
**Pro forma May 2018 - April 2019**  
**ERM Authorized Expense and Retail Sales**  
**January through December 2016 Historic Normalized Loads**

**ERM Authorized Power Supply Expense - System Numbers (1)**

	<u>Total</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
Account 555 - Purchased Power	\$111,395,052	\$11,810,646	\$10,948,943	\$10,208,756	\$9,754,466	\$7,204,007	\$6,832,768	\$7,367,141	\$8,064,916	\$7,448,796	\$7,999,787	\$11,642,227	\$12,112,599
Account 501 - Thermal Fuel	\$28,873,933	\$2,892,906	\$2,671,552	\$2,768,328	\$2,491,505	\$1,551,263	\$1,358,751	\$2,219,592	\$2,478,125	\$2,578,207	\$2,592,987	\$2,566,833	\$2,703,884
Account 547 - Natural Gas Fuel	\$70,067,291	\$8,800,467	\$7,046,200	\$6,405,717	\$4,139,185	\$1,426,182	\$1,698,327	\$5,653,252	\$7,341,418	\$6,493,558	\$6,103,470	\$6,561,954	\$8,397,561
Account 447 - Sale for Resale	\$54,103,856	\$5,410,854	\$3,688,134	\$4,363,041	\$6,216,672	\$3,992,970	\$3,782,256	\$5,325,599	\$3,215,251	\$4,016,772	\$3,304,259	\$4,468,025	\$6,320,023
<b>Power Supply Expense</b>	<b>\$156,232,420</b>	<b>\$18,093,165</b>	<b>\$16,978,561</b>	<b>\$15,019,760</b>	<b>\$10,168,484</b>	<b>\$6,188,482</b>	<b>\$6,107,590</b>	<b>\$9,914,386</b>	<b>\$14,669,208</b>	<b>\$12,503,789</b>	<b>\$13,391,985</b>	<b>\$16,302,989</b>	<b>\$16,894,021</b>
<b>Transmission Expense</b>	<b>\$17,404,327</b>	<b>\$1,386,858</b>	<b>\$1,618,473</b>	<b>\$1,456,728</b>	<b>\$1,423,781</b>	<b>\$1,394,142</b>	<b>\$1,391,308</b>	<b>\$1,452,951</b>	<b>\$1,443,202</b>	<b>\$1,567,441</b>	<b>\$1,406,861</b>	<b>\$1,416,448</b>	<b>\$1,446,134</b>
<b>Transmission Revenue</b>	<b>\$15,149,484</b>	<b>\$1,062,694</b>	<b>\$1,178,481</b>	<b>\$1,177,115</b>	<b>\$1,141,305</b>	<b>\$1,253,488</b>	<b>\$1,398,529</b>	<b>\$1,450,378</b>	<b>\$1,346,819</b>	<b>\$1,372,213</b>	<b>\$1,319,316</b>	<b>\$1,257,650</b>	<b>\$1,191,496</b>
<b>Broker Fees</b>	<b>\$411,000</b>	<b>\$34,250</b>	<b>\$34,250</b>	<b>\$34,250</b>	<b>\$34,250</b>	<b>\$34,250</b>	<b>\$34,250</b>	<b>\$34,250</b>	<b>\$34,250</b>	<b>\$34,250</b>	<b>\$34,250</b>	<b>\$34,250</b>	<b>\$34,250</b>
<b>Total</b>	<b>\$158,898,263</b>	<b>\$18,451,579</b>	<b>\$17,452,803</b>	<b>\$15,333,623</b>	<b>\$10,485,210</b>	<b>\$6,363,386</b>	<b>\$6,134,619</b>	<b>\$9,951,209</b>	<b>\$14,799,841</b>	<b>\$12,733,267</b>	<b>\$13,513,780</b>	<b>\$16,496,037</b>	<b>\$17,182,909</b>
<b>WA Share of System Costs</b>	<b>\$104,443,828</b>	<b>\$12,128,223</b>	<b>\$11,471,727</b>	<b>\$10,078,790</b>	<b>\$6,891,929</b>	<b>\$4,182,654</b>	<b>\$4,032,285</b>	<b>\$6,540,930</b>	<b>\$9,727,935</b>	<b>\$8,369,576</b>	<b>\$8,882,608</b>	<b>\$10,842,845</b>	<b>\$11,294,326</b>
<b>WA Only Adjustment (3)</b>	<b>-\$1,987,000</b>	<b>-\$165,583</b>	<b>-\$165,583</b>	<b>-\$165,583</b>	<b>-\$165,583</b>	<b>-\$165,583</b>	<b>-\$165,583</b>	<b>-\$165,583</b>	<b>-\$165,583</b>	<b>-\$165,583</b>	<b>-\$165,583</b>	<b>-\$165,583</b>	<b>-\$165,583</b>
<b>Total WA Share of System Costs</b>	<b>\$102,456,828</b>	<b>\$11,962,640</b>	<b>\$11,306,144</b>	<b>\$9,913,207</b>	<b>\$6,726,345</b>	<b>\$4,017,070</b>	<b>\$3,866,702</b>	<b>\$6,375,346</b>	<b>\$9,562,352</b>	<b>\$8,203,993</b>	<b>\$8,717,024</b>	<b>\$10,677,262</b>	<b>\$11,128,743</b>

**ERM Authorized Washington Retail Sales (2)**

	<u>Total</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>
<b>Total Retail Sales, MWh (2)</b>	<b>5,658,613</b>	<b>556,117</b>	<b>486,363</b>	<b>477,535</b>	<b>431,246</b>	<b>432,473</b>	<b>424,693</b>	<b>490,670</b>	<b>464,617</b>	<b>435,934</b>	<b>436,959</b>	<b>468,856</b>	<b>553,150</b>
<b>Retail Revenue Adjustment Rate</b>	<b>\$18.11 /MWh</b>												

(1) Multiply system numbers by 65.73% to determine Washington share.

0.6573

(2) Twelve months ended December 2016 normalized monthly WA Retail Sales.

(3) Adjustment per final order No 07 UE-170485 to match revenue requirement of \$14.519 million

**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - 12.2019 Actual**

Line No.	12.2019 Actuals	Ferc Acct Total
<u>555 PURCHASED POWER</u>		
1	\$0	
2	\$38,136	
3	\$0	
4	\$15,277	
5	\$1,835	
6	\$9,438	
7	\$794	
8	\$28,141	Rthdrum Power LLC
9	\$14	
10	\$7,911	
11	\$10	
12	\$1,363	
13	\$1,941	
14	\$2,142	
15	\$5,575	
16	\$254	
17	\$2,517	
18	\$18,596	
19	133,944	144,314
		1,647 Solar Select 555040
		8,728 Clearwater - ID
		-5 WNP Mid and Solar Selec
		10,370
<u>557 OTHER EXPENSES</u>		
20	\$570	
21	\$1,454	10,370
22	\$0	
23	\$1	
24	\$47,651	
25	49,676	49,822
		3,601 Labor
		(7,725) Deferrals & Amorts
		146
<u>501 THERMAL FUEL EXPENSE</u>		
26	\$6,214	4,271
27	\$18	147
28	\$22,448	
29	\$200	
30	28,880	30,850
		1,970 Fuel Handling Costs not included in ERM
<u>547 OTHER FUEL EXPENSE</u>		
31	\$32,968	
32	\$0	
33	\$32,086	
34	\$0	
35	\$0	
36	\$0	
37	\$0	
38	\$4,410	
39	\$71	
40	\$1,472	
41	\$494	
42	71,501	71,501



**Avista Corp.**  
**Power Supply Pro forma - Washington Jurisdiction**  
**System Numbers - 12.2019 Actual**

Line No.	12.2019 Actuals	Ferc Acct Total
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>		
	Miscellaneous	\$17,253
43	WNP-3	\$0
44	Short-term Transmission Purchases	\$0
45	BPA PTP for Colstrip, Coyote & Lancaster	\$0
46	BPA Townsend-Garrison Wheeling	\$0
47	Avista on BPA - Borderline	\$0
48	Kootenai for Worley	\$0
49	Sagle-Northern Lights	\$0
50	Northwestern for Colstrip	\$0
51	PGE Firm Wheeling	\$0
52	Total Account 565	17,253
<u>536 WATER FOR POWER</u>		
53	Headwater Benefits Payments	
54	<b>TOTAL EXPENSE</b>	<b>301,254</b>
<u>447 SALES FOR RESALE</u>		
55	Modeled Short-Term Market Sales	\$62,644
56	Actual ST Market Sales - Physical	\$0
57	Actual ST Market Sales - Financial M-to-M	\$0
58	PGE Capacity Sale	\$0
59	Nichols Pumping Sale	\$1,724
60	Sovereign/Kaiser DES	\$149
61	Pend Oreille DES & Spinning	\$665
62	Energy America	\$0
63	COB Optimization	\$0
64	Intracompany Generation	\$15,040
65	Total Account 447	80,222
		81,398
		1,176 Solar Select
<u>456 OTHER ELECTRIC REVENUE</u>		
66	Non-WA EIA REC Sales	1,749
67	WA EIA REC Sales	5
68	Gas Not Consumed Sales Revenue	\$53,713
69	Total Account 456	55,467
		85,521
		19,308 Transmission Revenue
		8,699 Decoupling
		2,051 Misc Elec Rev
		30,059
		30,054
<u>453 SALES OF WATER AND WATER POWER</u>		
70	Upstream Storage Revenue	0
71	<b>TOTAL REVENUE</b>	<b>135,689</b>
72	<b>TOTAL NET EXPENSE</b>	<b>165,565</b>

**AVISTA UTILITIES**

Workpaper Ref. CF WA Elec

**CALCULATION OF CONVERSION FACTOR: WASHINGTON ELECTRIC  
TWELVE MONTHS ENDED DECEMBER 31, 2019**

Revenue:		1.000000
Expense:		
Uncollectibles (1)		0.002996
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038618
Total Expense		<u>0.043614</u>
Net Operating Income Before FIT		0.956386
Federal Income Tax @	21.00% <b>Shared Inputs</b>	0.200841
REVENUE CONVERSION FACTOR		<u>0.755545</u>

## NOTES:

## (1) Calculation of Effective Uncollectibles Rate:

Net Write-Offs *	<b>C-UE-1</b>	1,641,174	
Divided by:			
Sales to Ultimate Customers **	<b>Shared Inputs</b>	<u>547,776,886</u>	
EFFECTIVE RATE			<u>0.002996</u>

\* From Uncollectibles Adjustment Workpapers.

\*\* From Results of Operations Report E-OPS-12A

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2017 (Order No. A 140166) dated 04/06/2018

## (3) Calculation of Effective Washington Excise Tax Rate:

Nominal Rate *		0.038734	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less:			
Effective Uncol Rate	0.002996	0.997004	
EFFECTIVE RATE			<u>0.038618</u>

\* From Combined Excise Tax Return.

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/21/2020 Mgr. Review: \_\_\_\_\_