

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

Line No.	DESCRIPTION	Results of Operations
	Adjustment Number	1.00
	Workpaper Reference	E-ROO
	REVENUES	
1	Total General Business	\$546,549
2	Interdepartmental Sales	1,228
3	Sales for Resale	53,430
4	Total Sales of Electricity	601,207
5	Other Revenue	60,250
6	Total Electric Revenue	661,457
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	170,553
8	Purchased Power	89,083
9	Depreciation/Amortization	32,447
10	Regulatory Amortization	(712)
11	Taxes	16,489
12	Total Production & Transmission	307,860
	Distribution	
13	Operating Expenses	26,747
14	Depreciation/Amortization	31,132
	Regulatory Amortizations	
15	Taxes	47,422
16	Total Distribution	105,301
17	Customer Accounting	9,916
18	Customer Service & Information	28,425
19	Sales Expenses	0
	Administrative & General	
20	Operating Expenses	55,880
21	Depreciation/Amortization	35,595
22	Regulatory Deferrals/Amortization	(9,018)
23	Taxes	0
24	Total Admin. & General	82,457
25	Total Electric Expenses	533,959
26	OPERATING INCOME BEFORE FIT	127,498
	FEDERAL INCOME TAX	0
27	Current Accrual	4,963
28	Debt Interest	0
29	Deferred Income Taxes	7,830
30	Amortized ITC - Noxon	(318)
31	NET OPERATING INCOME	\$115,023
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$211,035
33	Production	930,160
34	Transmission	509,897
35	Distribution	1,194,477
36	General	279,555
37	Total Plant in Service	3,125,124
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	(57,078)
39	Production	(382,437)
40	Transmission	(147,016)
41	Distribution	(358,989)
42	General	(92,865)
43	Total Accumulated Depreciation	(1,038,385)
44	NET PLANT	2,086,739
45	DEFERRED TAXES	(418,972)
46	Net Plant After DFIT	1,667,767
47	DEFERRED DEBITS AND CREDITS & OTHER	(2,094)
48	WORKING CAPITAL	44,462
49	TOTAL RATE BASE	\$1,710,135

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

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	176,139,811	115,022,789	61,117,022
	Adjustments			
	Adjusted Net Operating Income (Loss)	176,139,811	115,022,789	61,117,022
E-APL	Electric Net Rate Base	2,538,468,168	1,710,135,067	828,333,101
	RATE OF RETURN	6.939%	6.726%	7.378%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2019 thru 12-31-2019	100.000%	65.640%	34.360%
2	Input	Number of Customers - AMA Percent	01-01-2019 thru 12-31-2019	390,303 100.000%	255,776 65.533%	134,527 34.467%
3	E-OPS	Direct Distribution Operating Expense Percent	01-01-2019 thru 12-31-2019	28,296,647 100.000%	19,632,654 69.382%	8,663,993 30.618%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accts 500 - 598		24,679,594	16,810,447	7,869,147
		Direct O & M Accts 901 - 935		43,179,437	31,102,843	12,076,594
		Total		67,859,031	47,913,290	19,945,741
		Percentage		100.000%	70.607%	29.393%
		Direct Labor Accts 500 - 598		13,820,139	9,495,065	4,325,074
		Direct Labor Accts 901 - 935		5,934,306	4,598,284	1,336,022
		Total		19,754,445	14,093,349	5,661,096
		Percentage		100.000%	71.343%	28.657%
		Number of Customers		392,987	257,394	135,593
		Percentage		100.000%	65.497%	34.503%
		Net Direct Plant		1,299,912,760	900,948,758	398,964,002
		Percentage		100.000%	69.308%	30.692%
4		Total Percentages		400.000%	276.755%	123.245%
		Percent		100.000%	69.189%	30.811%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
			01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input		Elec/Gas North/Oregon 4-Factor		74,822,376	62,056,960	8,226,178	4,539,238
		Direct O & M Accts 500 - 894		56,739,466	43,756,827	9,559,199	3,423,440
		Direct O & M Accts 901 - 935		6,038,924	4,009,482	2,029,442	0
		Direct O & M Accts 901 - 905 Utility 9 Only		0	0	0	0
		Adjustments					
		Total		137,600,766	109,823,269	19,814,819	7,962,678
		Percentage		100.000%	79.813%	14.400%	5.787%
		Direct Labor Accts 500 - 894		76,588,739	58,148,334	12,873,517	5,566,888
		Direct Labor Accts 901 - 935		5,482,366	3,571,503	236,920	1,673,943
		Direct Labor Accts 901 - 905 Utility 9 Only		10,102,844	6,632,271	3,470,573	0
		Total		92,173,949	68,352,108	16,581,010	7,240,831
		Percentage		100.000%	74.155%	17.989%	7.856%
		Number of Customers at		742,617	387,662	251,894	103,061
		Percentage		100.000%	52.202%	33.920%	13.878%
		Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
		Percentage		100.000%	76.142%	15.742%	8.116%
		Total Percentages		400.000%	282.312%	82.051%	35.637%
		Average (CD AA)		100.000%	70.578%	20.513%	8.909%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
			01-01-2018 thru 12-31-2018	Total	Electric	Gas North Oregon Gas
Input		Gas North/Oregon 4-Factor				
		Direct O & M Accts 500 - 894		11,797,922	0	7,602,714 4,195,208
		Direct O & M Accts 901 - 935		12,671,112	0	9,329,820 3,341,292
		Direct O & M Accts 901 - 905 Utility 9 Only		2,029,442	0	2,029,442 0
		Total		26,498,476	0	18,961,976 7,536,500
		Percentage		100.000%	0.000%	71.559% 28.441%
		Direct Labor Accts 500 - 894		12,728,322	0	8,885,828 3,842,494
		Direct Labor Accts 901 - 935		1,420,797	0	176,159 1,244,638
		Direct Labor Accts 901 - 905 Utility 9 Only		3,470,573	0	3,470,573 0
		Total		17,619,692	0	12,532,560 5,087,132
		Percentage		100.000%	0.000%	71.128% 28.872%
		Number of Customers at		354,955	0	251,894 103,061
		Percentage		100.000%	0.000%	70.965% 29.035%
		Net Direct Plant		855,304,042	0	559,809,249 295,494,793
		Percentage		100.000%	0.000%	65.451% 34.549%
		Total Percentages		400.000%	0.000%	279.103% 120.897%
8		Average (GD AA)		100.000%	0.000%	69.776% 30.224%

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
		Adjustments		0	0	0	0
		Total		123,623,246	105,813,787	17,809,459	0
		Percentage		100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 500 - 894		70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
		Total		75,034,141	61,719,837	13,314,304	0
		Percentage		100.000%	82.256%	17.744%	0.000%
		Number of Customers at		639,556	387,662	251,894	0
		Percentage		100.000%	60.614%	39.386%	0.000%
		Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
		Percentage		100.000%	83.030%	16.970%	0.000%
		Total Percentages		400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA	12-01-2018 thru 12-31-2019	1,219,130,384	835,487,618	383,642,766	
		Percent		100.000%	68.531%	31.469%	
11		Book Depreciation	01-01-2019 thru 12-31-2019	121,060,881	78,566,630	42,494,251	
		Percent		100.000%	64.898%	35.102%	

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before ADFIT) - AMA Percent	12-01-2018 thru 12-31-2019	3,098,959,581 100.000%	2,086,739,688 67.337%	1,012,219,893 32.663%
13	E-PLT	Net Electric General Plant - AMA Percent	12-01-2018 thru 12-31-2019	272,325,576 100.000%	186,808,546 68.598%	85,517,030 31.402%
14		Net Allocated Schedule M's - AMA Percent	01-01-2019 thru 12-31-2019	-113,402,349 100.000%	-76,287,950 67.272%	-37,114,399 32.728%
99	Input	Not Allocated		0.000%	0.000%	0.000%

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

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	369,633,360	0	369,633,360	250,057,929	0	250,057,929	119,575,431	0	119,575,431
99	442200	Commercial - Firm & Int.	317,681,368	0	317,681,368	227,718,244	0	227,718,244	89,963,124	0	89,963,124
1	442300	Industrial	113,542,507	0	113,542,507	64,131,309	0	64,131,309	49,411,198	0	49,411,198
99	444000	Public Street & Highway Lighting	7,447,635	0	7,447,635	4,777,963	0	4,777,963	2,669,672	0	2,669,672
99	448000	Interdepartmental Revenue	1,502,287	0	1,502,287	1,227,642	0	1,227,642	274,645	0	274,645
99	499XXX	Unbilled Revenue	363,995	0	363,995	(136,201)	0	(136,201)	500,196	0	500,196
		TOTAL SALES TO ULTIMATE CUSTOMERS	810,171,152	0	810,171,152	547,776,886	0	547,776,886	262,394,266	0	262,394,266
1	447XXX	Sales for Resale	0	81,398,279	81,398,279	0	53,429,830	53,429,830	0	27,968,449	27,968,449
		TOTAL SALES OF ELECTRICITY	810,171,152	81,398,279	891,569,431	547,776,886	53,429,830	601,206,716	262,394,266	27,968,449	290,362,715
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
2	449110	Provision for Rate Refund-Tax Reform	(259,010)	0	(259,010)	(180,672)	0	(180,672)	(78,338)	0	(78,338)
99	451000	Miscellaneous Service Revenue	342,546	0	342,546	214,204	0	214,204	128,342	0	128,342
1	453000	Sales of Water & Water Power	0	344,332	344,332	0	226,020	226,020	0	118,312	118,312
1	454000	Rent from Electric Property	2,669,701	123,216	2,792,917	1,442,297	80,879	1,523,176	1,227,404	42,337	1,269,741
1	454100	Rent from Trnsmission Joint Use	4,290	0	4,290	5,216	0	5,216	(926)	0	(926)
1	456XXX	Other Electric Revenues	9,036,106	76,485,276	85,521,382	8,258,385	50,204,935	58,463,320	777,721	26,280,341	27,058,062
		TOTAL OTHER OPERATING REVENUE	11,793,633	76,952,824	88,746,457	9,739,430	50,511,834	60,251,264	2,054,203	26,440,990	28,495,193
		TOTAL ELECTRIC REVENUE	821,964,785	158,351,103	980,315,888	557,516,316	103,941,664	661,457,980	264,448,469	54,409,439	318,857,908

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

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	453,950	453,950	0	297,973	297,973	0	155,977	155,977
1	501XXX	Fuel	0	30,851,365	30,851,365	0	20,250,836	20,250,836	0	10,600,529	10,600,529
1	502000	Steam Expense	0	3,922,200	3,922,200	0	2,574,532	2,574,532	0	1,347,668	1,347,668
1	505000	Electric Expense	0	1,064,602	1,064,602	0	698,805	698,805	0	365,797	365,797
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	3,195,791	3,195,791	0	2,097,717	2,097,717	0	1,098,074	1,098,074
1	507000	Rent	0	15,079	15,079	0	9,898	9,898	0	5,181	5,181
		MAINTENANCE									
1	510000	Supervision & Engineering	0	543,189	543,189	0	356,549	356,549	0	186,640	186,640
1	511000	Structures	0	767,468	767,468	0	503,766	503,766	0	263,702	263,702
1	512000	Boiler Plant	0	6,096,607	6,096,607	0	4,001,813	4,001,813	0	2,094,794	2,094,794
1	513000	Electric Plant	0	688,804	688,804	0	452,131	452,131	0	236,673	236,673
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,257,579	1,257,579	0	825,475	825,475	0	432,104	432,104
		TOTAL STEAM POWER GENERATION EXP	0	48,856,634	48,856,634	0	32,069,495	32,069,495	0	16,787,139	16,787,139
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	3,422,956	3,422,956	0	2,246,828	2,246,828	0	1,176,128	1,176,128
1	536000	Water for Power	0	935,314	935,314	0	613,940	613,940	0	321,374	321,374
1	537000	Hydraulic Expense	5,201,829	4,625,043	9,826,872	3,412,162	3,035,878	6,448,040	1,789,667	1,589,165	3,378,832
1	538000	Electric Expense	0	7,687,119	7,687,119	0	5,045,825	5,045,825	0	2,641,294	2,641,294
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	1,124,542	1,124,542	0	738,149	738,149	0	386,393	386,393
1	540000	Rent	0	1,444,770	1,444,770	0	948,347	948,347	0	496,423	496,423
1	540100	MT Trust Funds Land Settlement Rents	4,983,557	0	4,983,557	3,258,748	0	3,258,748	1,724,809	0	1,724,809
		MAINTENANCE									
1	541000	Supervision & Engineering	0	1,008,677	1,008,677	0	662,096	662,096	0	346,581	346,581
1	542000	Structures	0	739,744	739,744	0	485,568	485,568	0	254,176	254,176
1	543000	Reservoirs, Dams, & Waterways	0	1,840,277	1,840,277	0	1,207,958	1,207,958	0	632,319	632,319
1	544000	Electric Plant	0	3,539,935	3,539,935	0	2,323,613	2,323,613	0	1,216,322	1,216,322
1	545000	Miscellaneous Hydraulic Plant	0	1,141,682	1,141,682	0	749,400	749,400	0	392,282	392,282
		TOTAL HYDRO POWER GENERATION EXP	10,185,386	27,510,059	37,695,445	6,670,910	18,057,602	24,728,512	3,514,476	9,452,457	12,966,933
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	277,672	277,672	0	182,264	182,264	0	95,408	95,408
1	547XXX	Fuel	0	71,500,955	71,500,955	0	46,933,227	46,933,227	0	24,567,728	24,567,728
1	548000	Generation Expense	0	2,370,360	2,370,360	0	1,555,904	1,555,904	0	814,456	814,456
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	1,345,954	1,345,954	0	883,484	883,484	0	462,470	462,470
1	550000	Rent	0	47,044	47,044	0	30,880	30,880	0	16,164	16,164
		MAINTENANCE									
1	551000	Supervision & Engineering	0	796,831	796,831	0	523,040	523,040	0	273,791	273,791
1	552000	Structures	0	134,545	134,545	0	88,315	88,315	0	46,230	46,230
1	553000	Generating & Electric Equipment	0	7,231,062	7,231,062	0	4,746,469	4,746,469	0	2,484,593	2,484,593
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	474,724	474,724	0	311,609	311,609	0	163,115	163,115
		TOTAL OTHER POWER GENERATION EXP	0	84,179,147	84,179,147	0	55,255,192	55,255,192	0	28,923,955	28,923,955

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

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
OTHER POWER SUPPLY EXPENSE:											
E-555	555XXX	Purchased Power	8,973,807	135,339,968	144,313,775	245,731	88,837,155	89,082,886	8,728,076	46,502,813	55,230,889
1	556000	System Control & Load Dispatching	0	769,113	769,113	0	504,846	504,846	0	264,267	264,267
E-557	557XXX	Other Expense	(6,888,509)	56,710,705	49,822,196	215,162	37,224,907	37,440,069	(7,103,671)	19,485,798	12,382,127
TOTAL OTHER POWER SUPPLY EXPENSE			2,085,298	192,819,786	194,905,084	460,893	126,566,908	127,027,801	1,624,405	66,252,878	67,877,283
TOTAL PRODUCTION OPERATING EXP			12,270,684	353,365,626	365,636,310	7,131,803	231,949,197	239,081,000	5,138,881	121,416,429	126,555,310
TRANSMISSION OPERATING EXPENSE:											
OPERATION											
1	560000	Supervision & Engineering	0	2,515,273	2,515,273	0	1,651,025	1,651,025	0	864,248	864,248
1	561000	Load Dispatching	0	3,781,513	3,781,513	0	2,482,185	2,482,185	0	1,299,328	1,299,328
1	562000	Station Expense	0	577,415	577,415	0	379,015	379,015	0	198,400	198,400
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	385,332	385,332	0	252,932	252,932	0	132,400	132,400
1	565XXX	Transmission of Electricity by Others	0	17,252,820	17,252,820	0	11,324,751	11,324,751	0	5,928,069	5,928,069
1	566000	Miscellaneous Transmission Expense	0	3,208,113	3,208,113	0	2,105,805	2,105,805	0	1,102,308	1,102,308
1	567000	Rent	0	177,768	177,768	0	116,687	116,687	0	61,081	61,081
MAINTENANCE											
1	568000	Supervision & Engineering	0	654,293	654,293	0	429,478	429,478	0	224,815	224,815
1	569000	Structures	777	697,345	698,122	614	457,737	458,351	163	239,608	239,771
1	570000	Station Equipment	0	989,124	989,124	0	649,261	649,261	0	339,863	339,863
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	16,877	993,978	1,010,855	1,288	652,447	653,735	15,589	341,531	357,120
1	572000	Underground Lines	46	0	46	46	0	46	0	0	0
1	573000	Service Miscellaneous	0	78,535	78,535	0	51,550	51,550	0	26,985	26,985
TOTAL TRANSMISSION OPERATING EXP			17,700	31,311,509	31,329,209	1,948	20,552,873	20,554,821	15,752	10,758,636	10,774,388

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

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	6,275,593	28,659,286	34,934,879	3,113,360	18,811,955	21,925,315	3,162,233	9,847,331	13,009,564
E-DEPX		Depreciation Expense-Transmission	1,115,128	14,542,628	15,657,756	378,831	9,545,781	9,924,612	736,297	4,996,847	5,733,144
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,141,486	1,141,486	0	749,272	749,272	0	392,214	392,214
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(152,192)	0	(152,192)	152,192	0	152,192
99	403027	Colstrip Plant Adjustment-Depreciation	(552,808)	0	(552,808)	0	0	0	(552,808)	0	(552,808)
99	405930	Amortization of Investment in WNP3 Exch Power	1,632,961	0	1,632,961	1,632,961	0	1,632,961	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	0	0	0	0	0	0	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicence	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,280	142,345	0	68,720	68,720
99	407326	Amortization of Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223
99	407327	Colstrip Reg. Asset Amortization	585,068	0	585,068	0	0	0	585,068	0	585,068
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,477	21,477	0	11,242	11,242
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	(111,252)	0	(111,252)	0	0	0	(111,252)	0	(111,252)
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590
99	407380	Amortization of Wartsila Generators	0	0	0	0	0	0	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,314	580,314	0	303,772	303,772
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	0	0	0	0	0	0	0	0	0
99	407395	Optional Renewable Power Revenue Offset	204,138	0	204,138	156,371	0	156,371	47,767	0	47,767
99	407403	Amortization of Dissallowed K.F. Plant	(5,609)	0	(5,609)	(5,609)	0	(5,609)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407427	Colstrip Regulatory Deferral	(1,460,625)	0	(1,460,625)	0	0	0	(1,460,625)	0	(1,460,625)
99	407450/407499	Amortization of BPA Residential Exchange Credit	(5,454,585)	0	(5,454,585)	(3,522,792)	0	(3,522,792)	(1,931,793)	0	(1,931,793)
99	407455	Amortization of Colstrip Refund	0	0	0	0	0	0	0	0	0
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(150,222)	0	(150,222)	0	0	0	(150,222)	0	(150,222)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	34,085	0	34,085	34,085	0	34,085	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,524)	(5,524)	0	(2,891)	(2,891)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	25,120,168	25,120,168	0	16,488,877	16,488,877	0	8,631,291	8,631,291
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,157,346	70,571,958	73,729,304	1,902,880	46,323,432	48,226,312	1,254,466	24,248,526	25,502,992
		TOTAL PRODUCTION & TRANSMISSION EXPENSE	15,445,730	455,249,093	470,694,823	9,036,631	298,825,502	307,862,133	6,409,099	156,423,591	162,832,690

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

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION:									
3	580000	Supervision & Engineering	717,697	3,814,779	4,532,476	496,965	2,646,770	3,143,735	220,732	1,168,009	1,388,741
3	582000	Station Expense	878,159	43,908	922,067	513,003	30,464	543,467	365,156	13,444	378,600
3	583000	Overhead Line Expense	1,911,155	633,520	2,544,675	1,166,081	439,549	1,605,630	745,074	193,971	939,045
3	584000	Underground Line Expense	1,801,769	0	1,801,769	1,036,015	0	1,036,015	765,754	0	765,754
3	584100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	585000	Street Light & Signal System Operation Expense	7,206	0	7,206	6,884	0	6,884	322	0	322
3	586000	Meter Expense	2,164,576	49,720	2,214,296	1,834,776	34,497	1,869,273	329,800	15,223	345,023
3	587000	Customer Installations Expense	834,055	137,713	971,768	575,501	95,548	671,049	258,554	42,165	300,719
3	588000	Miscellaneous Distribution Expense	4,662,826	4,222,850	8,885,676	3,094,984	2,929,898	6,024,882	1,567,842	1,292,952	2,860,794
3	589000	Rent	27	362,107	362,134	27	251,237	251,264	0	110,870	110,870
		MAINTENANCE:									
3	590000	Supervision & Engineering	565,101	878,470	1,443,571	453,015	609,500	1,062,515	112,086	268,970	381,056
3	591000	Structures	603,915	9,883	613,798	394,420	6,857	401,277	209,495	3,026	212,521
3	592000	Station Equipment	792,977	131,879	924,856	593,533	91,500	685,033	199,444	40,379	239,823
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	11,444,599	(252,065)	11,192,534	8,089,024	(174,888)	7,914,136	3,355,575	(77,177)	3,278,398
3	594000	Underground Lines	888,816	0	888,816	602,770	0	602,770	286,046	0	286,046
3	595000	Line Transformers	400,791	(88)	400,703	316,296	(61)	316,235	84,495	(27)	84,468
3	596000	Street Light & Signal System Maintenance Exp	195,663	(3)	195,660	167,364	(2)	167,362	28,299	(1)	28,298
3	597000	Meters	44,735	0	44,735	37,495	0	37,495	7,240	0	7,240
3	598000	Miscellaneous Distribution Expense	382,579	220,547	603,126	254,501	153,020	407,521	128,078	67,527	195,605
		TOTAL DISTRIBUTION OPERATING EXP	28,296,646	10,253,220	38,549,866	19,632,654	7,113,889	26,746,543	8,663,992	3,139,331	11,803,323
E-DEPX		Depreciation Expense-Distribution	47,951,093	70,499	48,021,592	31,053,528	48,914	31,102,442	16,897,565	21,585	16,919,150
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	30,019	0	30,019	30,019	0	30,019	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	54,687,041	325	54,687,366	47,421,989	225	47,422,214	7,265,052	100	7,265,152
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	102,668,153	70,824	102,738,977	78,505,536	49,139	78,554,675	24,162,617	21,685	24,184,302
		TOTAL DISTRIBUTION EXPENSES	130,964,799	10,324,044	141,288,843	98,138,190	7,163,028	105,301,218	32,826,609	3,161,016	35,987,625

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

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	180,356	180,356	0	118,193	118,193	0	62,163	62,163
2	902000	Meter Reading Expenses	2,652,531	216,144	2,868,675	2,415,962	141,646	2,557,608	236,569	74,498	311,067
2	903XXX	Customer Records & Collection Expenses	2,764,015	7,792,459	10,556,474	1,855,153	5,106,632	6,961,785	908,862	2,685,827	3,594,689
2	904000	Uncollectible Accounts	0	208,808	208,808	0	136,838	136,838	0	71,970	71,970
2	905000	Misc Customer Accounts	0	215,458	215,458	0	141,196	141,196	0	74,262	74,262
TOTAL CUSTOMER ACCOUNTS EXPENSES			5,416,546	8,613,225	14,029,771	4,271,115	5,644,505	9,915,620	1,145,431	2,968,720	4,114,151
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	37,639,779	221,232	37,861,011	27,252,986	144,980	27,397,966	10,386,793	76,252	10,463,045
2	909000	Advertising	61,861	1,197,487	1,259,348	61,861	784,749	846,610	0	412,738	412,738
2	910000	Misc Customer Service & Info Exp	0	274,613	274,613	0	179,962	179,962	0	94,651	94,651
TOTAL CUSTOMER SERVICE & INFO EXP			37,701,640	1,693,332	39,394,972	27,314,847	1,109,691	28,424,538	10,386,793	583,641	10,970,434
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	756,925	33,588,516	34,345,441	598,855	23,239,558	23,838,413	158,070	10,348,958	10,507,028
4	921000	Office Supplies & Expenses	12,908	4,882,032	4,894,940	10,752	3,377,829	3,388,581	2,156	1,504,203	1,506,359
4	922000	Admin Exp Transferred--Credit	0	(102,344)	(102,344)	0	(70,811)	(70,811)	0	(31,533)	(31,533)
4	923000	Outside Services Employed	403,962	9,719,757	10,123,719	381,607	6,725,003	7,106,610	22,355	2,994,754	3,017,109
4	924000	Property Insurance Premium	0	1,451,884	1,451,884	0	1,004,544	1,004,544	0	447,340	447,340
4	925XXX	Injuries and Damages	(446)	3,188,982	3,188,536	(120)	2,206,425	2,206,305	(326)	982,557	982,231
4	926XXX	Employee Pensions and Benefits	4,528	1,711,284	1,715,812	4,528	1,184,020	1,188,548	0	527,264	527,264
4	927000	Franchise Requirements	1,200	0	1,200	0	0	0	1,200	0	1,200
1	928000	Regulatory Commission Expenses	3,380,645	3,614,560	6,995,205	2,193,585	2,372,597	4,566,182	1,187,060	1,241,963	2,429,023
4	930000	Miscellaneous General Expenses	125,523	5,026,238	5,151,761	89,759	3,477,604	3,567,363	35,764	1,548,634	1,584,398
4	931000	Rents	4,712	308,082	312,794	0	213,159	213,159	4,712	94,923	99,635
4	935000	Maintenance of General Plant	1,305,603	11,613,252	12,918,855	836,201	8,035,093	8,871,294	469,402	3,578,159	4,047,561
TOTAL ADMIN & GEN OPERATING EXP			5,995,560	75,002,243	80,997,803	4,115,167	51,765,021	55,880,188	1,880,393	23,237,222	25,117,615

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	2,874,880	19,472,730	22,347,610	2,109,532	13,472,987	15,582,519	765,348	5,999,743	6,765,091
E-AMTX		Amortization Expense-General Plant - 303000	0	471,578	471,578	0	326,011	326,011	0	145,567	145,567
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	3,117,984	23,907,139	27,025,123	3,111,915	16,541,110	19,653,025	6,069	7,366,029	7,372,098
E-AMTX		Amortization Expense-General Plant - 390200, 396200	0	47,439	47,439	0	32,822	32,822	0	14,617	14,617
99	407229	Idaho Earnings Test Amortization	(1,446)	0	(1,446)	0	0	0	(1,446)	0	(1,446)
99	407230	Tax Reform Amortization	(8,086,859)	0	(8,086,859)	(3,914,140)	0	(3,914,140)	(4,172,719)	0	(4,172,719)
99	407311	Regulatory Debit - AFUDC Amortization	186,418	929,275	1,115,693	148,445	625,746	774,191	37,973	303,529	341,502
99	407319	AFUDC Equity DFIT Deferral	1,121,645	0	1,121,645	778,866	0	778,866	342,779	0	342,779
99	407332	Existing Meters Excess Deprec. Deferral	752,825	0	752,825	752,825	0	752,825	0	0	0
99	407414	Regulatory Credit - Deferral - FISERVE	(1,053,930)	0	(1,053,930)	(711,613)	0	(711,613)	(342,317)	0	(342,317)
99	407436	Regulatory Credit - AMI	(6,697,703)	0	(6,697,703)	(6,697,703)	0	(6,697,703)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(7,786,186)	44,828,161	37,041,975	(4,421,873)	30,998,676	26,576,803	(3,364,313)	13,829,485	10,465,172
		TOTAL ADMIN & GENERAL EXPENSES	(1,790,626)	119,830,404	118,039,778	(306,706)	82,763,697	82,456,991	(1,483,920)	37,066,707	35,582,787
		TOTAL EXPENSES BEFORE FIT	187,738,089	595,710,098	783,448,187	138,454,077	395,506,423	533,960,500	49,284,012	200,203,675	249,487,687
		NET OPERATING INCOME (LOSS) BEFORE FIT			196,867,701			127,497,480			69,370,221
E-FIT		FEDERAL INCOME TAX			9,751,291			4,962,740			4,788,551
E-FIT		DEFERRED FEDERAL INCOME TAX			11,461,387			7,830,166			3,631,221
E-FIT		AMORTIZED ITC			(484,788)			(318,215)			(166,573)
		ELECTRIC NET OPERATING INCOME (LOSS)			176,139,811			115,022,789			61,117,022

ALLOCATION RATIOS:

Ref/Basis	Account	Description	SYSTEM	WASHINGTON	IDAHO
E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	2	Number of Customers - AMA	100.000%	65.533%	34.467%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.382%	30.618%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER REVENUE	E-456-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	Other Electric Rev-Miscellaneous	34,182	888,345	922,527	32,182	583,110	615,292	2,000	305,235	307,235
1	456010	Other Electric Rev-Financial	0	(8,217,823)	(8,217,823)	0	(5,394,179)	(5,394,179)	0	(2,823,644)	(2,823,644)
1	456015	Other Electric Rev-CT Fuel Sales	0	12,636,333	12,636,333	0	8,294,489	8,294,489	0	4,341,844	4,341,844
1	456016	Other Electric Rev-Resource Opt	0	1,749,330	1,749,330	0	1,148,260	1,148,260	0	601,070	601,070
1	456017	Other Electric Rev-Non Resource	0	69,994	69,994	0	45,944	45,944	0	24,050	24,050
1	456018	Other Electric Rev-Extraction	0	357,115	357,115	0	234,410	234,410	0	122,705	122,705
1	456019	Other Electric Rev-Specified	0	900,000	900,000	0	590,760	590,760	0	309,240	309,240
1	456020	Other Electric Rev-Sale of Excess	0	28,792	28,792	0	18,899	18,899	0	9,893	9,893
1	456030	Other Electric Rev-Clearwater	(102,808)	1,131,589	1,028,781	0	742,775	742,775	(102,808)	388,814	286,006
1	456050	Other Electric Rev-Attachment Fees	0	881,767	881,767	0	578,792	578,792	0	302,975	302,975
1	456100	Transmission Revenue of Others	0	12,901,825	12,901,825	0	8,468,758	8,468,758	0	4,433,067	4,433,067
1	456120	Parallel Capacity Support Revenue	0	924,000	924,000	0	606,514	606,514	0	317,486	317,486
1	456130	Ancillary Services Revenue	0	2,516,657	2,516,657	0	1,651,934	1,651,934	0	864,723	864,723
1	456150	Other Electric Rev-CT Fuel Sales	0	0	0	0	0	0	0	0	0
1	456160	Other Electric Rev-Res Optim	0	0	0	0	0	0	0	0	0
1	456311	Contra Decoupling Deferral	1,396,884	0	1,396,884	1,396,884	0	1,396,884	0	0	0
1	456328	Residential Decoupling Deferral	1,529,617	0	1,529,617	1,191,798	0	1,191,798	337,819	0	337,819
1	456329	Amortization Res Decoupling Deferral	1,906,716	0	1,906,716	929,435	0	929,435	977,281	0	977,281
1	456338	Non-res Decoupling Deferred Rev	6,817,603	0	6,817,603	6,714,149	0	6,714,149	103,454	0	103,454
1	456339	Amortization Non-res Decoupling	(2,951,552)	0	(2,951,552)	(2,113,563)	0	(2,113,563)	(837,989)	0	(837,989)
1	456380	Other Electric Revenue-Clearwater	247,184	0	247,184	0	0	0	247,184	0	247,184
1	456700	Other Electric Rev-Low Voltage	158,280	0	158,280	107,499	0	107,499	50,781	0	50,781
1	456705	Low Voltage B on A	0	1,679,676	1,679,676	0	1,102,539	1,102,539	0	577,137	577,137
1	456710	Other Electric Revenue-Transmission	0	0	0	0	0	0	0	0	0
1	456711	Other Electric Rev Bookout Off	0	(2,882,332)	(2,882,332)	0	(1,891,963)	(1,891,963)	0	(990,369)	(990,369)
1	456720	Other Elec Rev-Turbine Gas Bookout	0	2,882,332	2,882,332	0	1,891,963	1,891,963	0	990,369	990,369
1	456730	Other Elec Rev-Intraco Thermal	0	48,037,675	48,037,675	0	31,531,930	31,531,930	0	16,505,745	16,505,745
TOTAL ACCOUNT 456			9,036,106	76,485,275	85,521,381	8,258,384	50,204,935	58,463,319	777,722	26,280,340	27,058,062

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
-------	---	-------------------------------	----------	---------	---------

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF PURCHASED POWER COSTS	E-555-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	125,517,860	125,517,860	0	82,389,923	82,389,923	0	43,127,937	43,127,937
1	555030	Pwr Sup Exp - Clearwater Incremental	0	0	0	0	0	0	0	0	0
1	555040	Purchased Power - A.N.	245,731	1,401,528	1,647,259	245,731	919,963	1,165,694	0	481,565	481,565
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	8,728,076	0	8,728,076	0	0	0	8,728,076	0	8,728,076
1	555550	Non Monetary - Exchange Power	0	254,374	254,374	0	166,971	166,971	0	87,403	87,403
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	5,649,549	5,649,549	0	3,708,364	3,708,364	0	1,941,185	1,941,185
1	555710	Intercompany Purchase	0	2,516,657	2,516,657	0	1,651,934	1,651,934	0	864,723	864,723
TOTAL ACCOUNT 555			8,973,807	135,339,968	144,313,775	245,731	88,837,155	89,082,886	8,728,076	46,502,813	55,230,889

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%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES	E-557-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	18,002	6,987,272	7,005,274	18,002	4,586,445	4,604,447	0	2,400,827	2,400,827
1	557010	Other Power Supply Expense - Financial	0	(3,432,264)	(3,432,264)	0	(2,252,938)	(2,252,938)	0	(1,179,326)	(1,179,326)
1	557018	Merchandise Processing Fee	0	50,135	50,135	0	32,909	32,909	0	17,226	17,226
1	557150	Fuel - Economic Dispatch	0	(14,285,344)	(14,285,344)	0	(9,376,900)	(9,376,900)	0	(4,908,444)	(4,908,444)
1	557160	Power Supply Expense - Miscellaneous	0	1,454,005	1,454,005	0	954,409	954,409	0	499,596	499,596
99	557161	Unbilled Add-Ons	461,272	0	461,272	0	0	0	461,272	0	461,272
1	557165	Other Resource Costs-CAISO Charges	0	227,314	227,314	0	149,209	149,209	0	78,105	78,105
1	557170	Broker Fees - Power	0	292,950	292,950	0	192,292	192,292	0	100,658	100,658
1	557171	REC Broker Fees	0	47,556	47,556	0	31,216	31,216	0	16,340	16,340
1	557172	Trade Reporting	0	0	0	0	0	0	0	0	0
1	557200	Nez Perce	818,678	0	818,678	497,498	0	497,498	321,180	0	321,180
99	557280	Washington ERM Deferred	1,096,569	0	1,096,569	1,096,569	0	1,096,569	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	0	0	0	0	0	0	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	261,565	0	261,565	261,565	0	261,565	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(1,658,472)	0	(1,658,472)	(1,658,472)	0	(1,658,472)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	180,994	0	180,994	0	0	0	180,994	0	180,994
99	557390	Idaho PCA Amortization	(8,067,117)	0	(8,067,117)	0	0	0	(8,067,117)	0	(8,067,117)
1	557395	Optional Renewable Power Expense Offset	0	600	600	0	394	394	0	206	206
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	4,773,411	4,773,411	0	3,133,267	3,133,267	0	1,640,144	1,640,144
1	557711	Turbine Gas Bookout Offset	0	(4,773,411)	(4,773,411)	0	(3,133,267)	(3,133,267)	0	(1,640,144)	(1,640,144)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	65,368,481	65,368,481	0	42,907,871	42,907,871	0	22,460,610	22,460,610
TOTAL ACCOUNT 557			(6,888,509)	56,710,705	49,822,196	215,162	37,224,907	37,440,069	(7,103,671)	19,485,798	12,382,127

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%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES	E-908-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	315,711	221,232	536,943	240,811	144,980	385,791	74,900	76,252	151,152
99	908600	Public Purpose Tariff Rider Expense Offset	37,554,160	0	37,554,160	27,222,127	0	27,222,127	10,332,033	0	10,332,033
99	908610	Limited Income Tax Refund Program	176,873	0	176,873	176,873	0	176,873	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	(406,965)	0	(406,965)	(386,825)	0	(386,825)	(20,140)	0	(20,140)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT 908			37,639,779	221,232	37,861,011	27,252,986	144,980	27,397,966	10,386,793	76,252	10,463,045

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.533%	34.467%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: E-INT-12A			AVISTA UTILITIES		
ELECTRIC INTEREST DEDUCTION FOR FIT							
For Twelve Months Ended December 31, 2019							
Average of Monthly Averages Basis							
Ref/Basis	Description	System	Washington	Idaho			
	Debt						
1	Capital Structure - Debt Ratio		53.19%	53.19%			
2	Cost of Debt		5.151%	5.119%			
	Total Weighted Cost		2.740%	2.723%			
E-APL	Net Rate Base	2,538,468,168	1,710,135,067	828,333,101			
	Interest Deduction for FIT Calculation	69,413,211	46,857,701	22,555,510			
1	AMA Actual Debt Ratio						
2	AMA Actual Debt Cost						

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

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	997000 Book Depreciation & Amortization	61,364,695	88,312,782	149,677,477	39,797,185	59,528,851	99,326,036	21,567,510	28,783,931	50,351,441	
12	997001 Contributions In Aid of Construction	0	7,259,105	7,259,105	0	4,888,064	4,888,064	0	2,371,041	2,371,041	
12	997002 Injuries and Damages	0	0	0	0	0	0	0	0	0	
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)	
12	997005 FAS106 Current Retiree Medical Accrual	0	879,285	879,285	0	592,084	592,084	0	287,201	287,201	
99	997007 Idaho PCA	(7,886,123)	0	(7,886,123)	0	0	0	(7,886,123)	0	(7,886,123)	
12	997009 Rathdrum Turbine Lease	0	(33,822)	(33,822)	0	(22,775)	(22,775)	0	(11,047)	(11,047)	
12	997016 Redemption Expense Amortization	0	946,589	946,589	0	637,405	637,405	0	309,184	309,184	
99	997017 Amort - Invest in Exch Pwr (405.9)	1,632,961	0	1,632,961	1,632,961	0	1,632,961	0	0	0	
99	997018 DSM Tariff Rider	7,767,420	70	7,767,490	5,008,461	47	5,008,508	2,758,959	23	2,758,982	
12	997020 FAS87 Current Pension Accrual	0	1,122,704	1,122,704	0	755,995	755,995	0	366,709	366,709	
99	997024 Kettle Falls Disallowance	(5,609)	0	(5,609)	(5,609)	0	(5,609)	0	0	0	
12	997027 Uncollectibles	0	(1,986,502)	(1,986,502)	0	(1,337,651)	(1,337,651)	0	(648,851)	(648,851)	
99	997031 Decoupling Mechanism	(8,699,269)	0	(8,699,269)	(8,118,704)	0	(8,118,704)	(580,565)	0	(580,565)	
12	997032 Interest Rate Swaps	0	(7,405,263)	(7,405,263)	0	(4,986,482)	(4,986,482)	0	(2,418,781)	(2,418,781)	
99	997033 BPA Residential Exchange	(1,234,662)	0	(1,234,662)	(666,453)	0	(666,453)	(568,209)	0	(568,209)	
99	997034 Montana Hydro Settlement	4,983,557	0	4,983,557	3,258,748	0	3,258,748	1,724,809	0	1,724,809	
99	997035 Leases	0	24,651	24,651	0	17,056	17,056	0	7,595	7,595	
99	997043 Washington Deferred Power Costs	1,096,569	0	1,096,569	1,096,569	0	1,096,569	0	0	0	
12	997044 Non-Monetary Power Costs	0	254,374	254,374	0	171,288	171,288	0	83,086	83,086	
12	997045 Section 199 Manufacturing Deduction	0	0	0	0	0	0	0	0	0	
99	997046 Nez Perce Settlement	(16,820)	0	(16,820)	(22,008)	0	(22,008)	5,188	0	5,188	
12	997048 AFUDC	0	0	0	0	0	0	0	0	0	
12	997049 Tax Depreciation	0	(182,345,021)	(182,345,021)	0	(122,785,667)	(122,785,667)	0	(59,559,354)	(59,559,354)	
12	997052 Noxon Spill	0	0	0	0	0	0	0	0	0	
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797	
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996	
12	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0	
12	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	595,317	747,435	30,975	288,769	319,744	
99	997065 Amortization - Unbilled Revenue Add-Ins	(337,420)	0	(337,420)	(359,626)	0	(359,626)	22,206	0	22,206	
12	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0	
12	997080 Book Transportation Depreciation	0	5,843,217	5,843,217	0	3,934,647	3,934,647	0	1,908,570	1,908,570	
12	997081 Deferred Compensation	0	673,343	673,343	0	453,409	453,409	0	219,934	219,934	
4	997082 Meal Disallowances	0	629,619	629,619	0	435,627	435,627	0	193,992	193,992	
12	997083 Paid Time Off	0	433,153	433,153	0	291,672	291,672	0	141,481	141,481	
12	997084 Customer Uncollectibles	0	0	0	0	0	0	0	0	0	
99	997088 Deferred O&M Colstrip & CS2	(261,474)	0	(261,474)	0	0	0	(261,474)	0	(261,474)	
99	997095 WA REC Deferral	(1,396,907)	0	(1,396,907)	(1,396,907)	0	(1,396,907)	0	0	0	
12	997096 CDA Settlement Costs	0	32,719	32,719	0	22,032	22,032	0	10,687	10,687	
99	997098 Provision for Rate Refund	0	0	0	0	0	0	0	0	0	
12	997099 Kettle Falls Diesel Leak	0	184,637	184,637	0	124,329	124,329	0	60,308	60,308	
99	997100 WA REC Amort	0	0	0	0	0	0	0	0	0	
12	997101 Repairs 481 (a)	0	(32,400,000)	(32,400,000)	0	(21,817,188)	(21,817,188)	0	(10,582,812)	(10,582,812)	
99	997102 Amort Idaho Earnings Test (254229)	(87,014)	0	(87,014)	0	0	0	(87,014)	0	(87,014)	
99	997103 Def Project Compass	668,590	0	668,590	0	0	0	668,590	0	668,590	
99	997104 Spokane River TDG	117,223	0	117,223	0	0	0	117,223	0	117,223	
99	997107 MDM System	(17,272,075)	0	(17,272,075)	(17,272,075)	0	(17,272,075)	0	0	0	

RESULTS OF OPERATIONS	Report ID:
ELECTRIC SCHEDULE M ADJUSTMENTS	E-SCM-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	997108 Provision for Rate Refund-Tax Reform	(40,777)	0	(40,777)	0	0	0	(40,777)	0	(40,777)
99	997109 Tax Reform Amortization	(7,933,699)	0	(7,933,699)	(4,146,455)	0	(4,146,455)	(3,787,244)	0	(3,787,244)
99	997110 FISERVE	(1,059,094)	0	(1,059,094)	(728,253)	0	(728,253)	(330,841)	0	(330,841)
12	997111 Capitalized Transportation	0	(243,431)	(243,431)	0	(163,919)	(163,919)	0	(79,512)	(79,512)
12	997112 AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113 AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114 AFUDC Debt CWIP	0	462,731	462,731	0	311,589	311,589	0	151,142	151,142
99	997115 AFUDC Equity DFIT Deferral	1,121,645	0	1,121,645	778,866	0	778,866	342,779	0	342,779
99	997117 Colstrip Plant Adjustment	(1,428,366)	0	(1,428,366)	0	0	0	(1,428,366)	0	(1,428,366)
99	997119 AFUDC Tax CPI	0	3,014,817	3,014,817	0	2,030,087	2,030,087	0	984,730	984,730
99	997120 Transportation Tax Disallowance	0	53,810	53,810	0	36,234	36,234	0	17,576	17,576
	TOTAL SCHEDULE M ADJUSTMENTS	57,142,765	(113,402,347)	(82,086,135)	19,128,073	(76,287,949)	(57,159,876)	12,188,139	(37,114,398)	(24,926,259)

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.337%	32.663%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC DEFERRED INCOME TAX EXPENSES	E-DTE-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basi	Acct No	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
12	410100	Deferred Federal Income Tax Expense - Allocated	0	5,301,191	5,301,191	0	3,569,663	3,569,663	0	1,731,528	1,731,528
99	410100	Deferred Federal Income Tax Expense - Washington	4,865,073	0	4,865,073	4,865,073	0	4,865,073	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,092,333	0	2,092,333	0	0	0	2,092,333	0	2,092,333
	410100	Total	6,957,406	5,301,191	12,258,597	4,865,073	3,569,663	8,434,736	2,092,333	1,731,528	3,823,861
12	411100	Deferred Federal Income Tax Expense - Allocated	0	(282,378)	(282,378)	0	(190,145)	(190,145)	0	(92,233)	(92,233)
99	411100	Deferred Federal Income Tax Expense - Washington	(414,425)	0	(414,425)	(414,425)	0	(414,425)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(100,407)	0	(100,407)	0	0	0	(100,407)	0	(100,407)
	411100	Total	(514,832)	(282,378)	(797,210)	(414,425)	(190,145)	(604,570)	(100,407)	(92,233)	(192,640)
Total Deferred Federal Income Tax Expense			6,442,574	5,018,813	11,461,387	4,450,648	3,379,518	7,830,166	1,991,926	1,639,295	3,631,221

E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.337%	32.663%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC TAXES OTHER THAN FIT	E-OTX-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	42,982	42,982	0	28,213	28,213	0	14,769	14,769
1	408140	State Kwh Generation Tax	0	1,450,488	1,450,488	0	952,100	952,100	0	498,388	498,388
1	408150	R&P Property Tax--Production	0	17,611,440	17,611,440	0	11,560,149	11,560,149	0	6,051,291	6,051,291
1	408180	R&P Property Tax--Transmission	0	6,048,739	6,048,739	0	3,970,392	3,970,392	0	2,078,347	2,078,347
1	409100	State Income Tax--Montana & Oregon	0	(33,481)	(33,481)	0	(21,977)	(21,977)	0	(11,504)	(11,504)
TOTAL PRODUCTION & TRANSMISSION			0	25,120,168	25,120,168	0	16,488,877	16,488,877	0	8,631,291	8,631,291
DISTRIBUTION											
99	408110	State Excise Tax	21,461,283	0	21,461,283	21,461,283	0	21,461,283	0	0	0
99	408120	Municipal Occupation & License Tax	22,423,618	0	22,423,618	18,880,001	0	18,880,001	3,543,617	0	3,543,617
99	408160	Miscellaneous State or Local Tax--WA & ID	101	0	101	0	0	0	101	0	101
99	408170	R&P Property Tax--Distribution	10,207,397	0	10,207,397	7,080,705	0	7,080,705	3,126,692	0	3,126,692
99	409100	State Income Tax--Idaho	(471,724)	325	(471,399)	0	225	225	(471,724)	100	(471,624)
99	411410	State Income Tax--Idaho ITC Deferred	1,159,014	0	1,159,014	0	0	0	1,159,014	0	1,159,014
99	411420	State Income Tax--Idaho ITC Amortization	(92,648)	0	(92,648)	0	0	0	(92,648)	0	(92,648)
TOTAL DISTRIBUTION			54,687,041	325	54,687,366	47,421,989	225	47,422,214	7,265,052	100	7,265,152
TOTAL TAXES OTHER THAN FIT			54,687,041	25,120,493	79,807,534	47,421,989	16,489,102	63,911,091	7,265,052	8,631,391	15,896,443

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

*****SYSTEM***** *****WASHINGTON***** *****IDAHO*****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,050,000	8,050,000	0	5,284,020	5,284,020	0	2,765,980	2,765,980
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,800	1,312,800	0	687,200	687,200
1	182333	CDA Settlement Costs	0	1,130,184	1,130,184	0	741,853	741,853	0	388,331	388,331
1	182381	CDA Settlement Past Storage	0	30,537,791	30,537,791	0	20,045,006	20,045,006	0	10,492,785	10,492,785
1	302000	Franchises & Consents	591,118	44,049,218	44,640,336	591,118	28,913,907	29,505,025	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	479,443	17,608,859	18,088,302	479,443	11,805,501	12,284,944	0	5,803,358	5,803,358
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,572,839	87,640,652	89,213,491	1,540,186	60,637,691	62,177,877	32,653	27,002,961	27,035,614
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	319,253	319,253	0	220,888	220,888	0	98,365	98,365
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	49,238,107	49,238,107	0	21,926,539	21,926,539
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,368,709	21,368,709	0	14,784,796	14,784,796	0	6,583,913	6,583,913
4	303121	Misc Intangible Plant-AMI Software	14,412,224	1,485,422	15,897,646	14,412,224	1,027,749	15,439,973	0	457,673	457,673
TOTAL INTANGIBLE PLANT			17,055,624	285,354,734	302,410,358	17,022,971	194,012,318	211,035,289	32,653	91,342,416	91,375,069
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,348,909	2,348,909	0	1,229,563	1,229,563
1	311XXX	Structures & Improvements	78,608,202	61,034,892	139,643,094	51,370,706	40,063,303	91,434,009	27,237,496	20,971,589	48,209,085
1	312000	Boiler Plant	103,168,623	87,910,722	191,079,345	67,422,521	57,704,598	125,127,119	35,746,102	30,206,124	65,952,226
1	313000	Generators	5,350	1,974	7,324	3,459	1,296	4,755	1,891	678	2,569
1	314000	Turbogenerator Units	27,350,032	29,545,046	56,895,078	17,871,325	19,393,368	37,264,693	9,478,707	10,151,678	19,630,385
1	315000	Accessory Electric Equipment	12,251,828	17,191,002	29,442,830	8,006,678	11,284,174	19,290,852	4,245,150	5,906,828	10,151,978
1	316000	Miscellaneous Power Plant Equipment	9,992,461	6,923,985	16,916,446	6,530,095	4,544,904	11,074,999	3,462,366	2,379,081	5,841,447
TOTAL STEAM PRODUCTION PLANT			231,376,496	206,186,093	437,562,589	151,204,784	135,340,552	286,545,336	80,171,712	70,845,541	151,017,253
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	63,936,694	63,936,694	0	41,968,046	41,968,046	0	21,968,648	21,968,648
1	331XXX	Structures & Improvements	0	91,585,259	91,585,259	0	60,116,564	60,116,564	0	31,468,695	31,468,695
1	332XXX	Reservoirs, Dams, & Waterways	0	194,326,405	194,326,405	0	127,555,852	127,555,852	0	66,770,553	66,770,553
1	333000	Waterwheels, Turbines, & Generators	0	235,248,038	235,248,038	0	154,416,812	154,416,812	0	80,831,226	80,831,226
1	334000	Accessory Electric Equipment	0	69,558,647	69,558,647	0	45,658,296	45,658,296	0	23,900,351	23,900,351
1	335XXX	Miscellaneous Power Plant Equipment	0	14,485,189	14,485,189	0	9,508,078	9,508,078	0	4,977,111	4,977,111
1	336000	Roads, Railroads, & Bridges	0	4,314,765	4,314,765	0	2,832,212	2,832,212	0	1,482,553	1,482,553
TOTAL HYDRAULIC PRODUCTION PLANT			0	673,454,997	673,454,997	0	442,055,860	442,055,860	0	231,399,137	231,399,137
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,137,384	17,137,384	0	11,248,979	11,248,979	0	5,888,405	5,888,405
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,757	21,388,757	0	14,039,580	14,039,580	0	7,349,177	7,349,177
1	343000	Prime Movers	0	23,508,032	23,508,032	0	15,430,672	15,430,672	0	8,077,360	8,077,360
1	344000	Generators	0	219,979,395	219,979,395	0	144,394,475	144,394,475	0	75,584,920	75,584,920
1	344010	Generators - Solar	0	167,468	167,468	0	109,926	109,926	0	57,542	57,542
1	345000	Accessory Electric Equipment	0	22,237,020	22,237,020	0	14,596,380	14,596,380	0	7,640,640	7,640,640
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411
1	346000	Miscellaneous Power Plant Equipment	0	1,710,833	1,710,833	0	1,122,991	1,122,991	0	587,842	587,842
TOTAL OTHER PRODUCTION PLANT			0	307,067,267	307,067,267	0	201,558,954	201,558,954	0	105,508,313	105,508,313
TOTAL PRODUCTION PLANT			231,376,496	1,186,708,357	1,418,084,853	151,204,784	778,955,366	930,160,150	80,171,712	407,752,991	487,924,703

RESULTS OF OPERATIONS
ELECTRIC UTILITY PLANT
 For Twelve Months Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
E-PLT-12A

AVISTA UTILITIES

*****SYSTEM***** ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	445,088	28,256,172	28,701,260	290,865	18,547,351	18,838,216	154,223	9,708,821	9,863,044
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(167)	25,833,994	25,833,827	(250)	16,957,434	16,957,184	83	8,876,560	8,876,643
1	353XXX	Station Equipment	8,466,021	267,747,955	276,213,976	5,532,403	175,749,758	181,282,161	2,933,618	91,998,197	94,931,815
1	354000	Towers & Fixtures	11,328,617	5,852,939	17,181,556	7,403,253	3,841,869	11,245,122	3,925,364	2,011,070	5,936,434
1	355000	Poles & Fixtures	3,804	269,825,445	269,829,249	2,474	177,113,422	177,115,896	1,330	92,712,023	92,713,353
1	356000	Overhead Conductors & Devices	8,871,361	142,668,461	151,539,822	5,797,417	93,647,578	99,444,995	3,073,944	49,020,883	52,094,827
1	357000	Underground Conduit	0	3,089,899	3,089,899	0	2,028,210	2,028,210	0	1,061,689	1,061,689
1	358000	Underground Conductors & Devices	0	2,438,722	2,438,722	0	1,600,777	1,600,777	0	837,945	837,945
1	359000	Roads & Trails	55,841	2,053,411	2,109,252	36,492	1,347,859	1,384,351	19,349	705,552	724,901
		TOTAL TRANSMISSION PLANT	29,170,565	747,766,998	776,937,563	19,062,654	490,834,258	509,896,912	10,107,911	256,932,740	267,040,651
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,720,032	0	7,720,032	6,249,478	0	6,249,478	1,470,554	0	1,470,554
99	360400	Land Easements	2,828,847	0	2,828,847	538,580	0	538,580	2,290,267	0	2,290,267
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,081,827	0	34,081,827	27,284,016	0	27,284,016	6,797,811	0	6,797,811
3	362000	Station Equipment	137,959,915	3,048,699	141,008,614	92,835,438	2,115,248	94,950,686	45,124,477	933,451	46,057,928
99	363000	Energy Storage Equipment	2,592,393	0	2,592,393	2,592,393	0	2,592,393	0	0	0
99	364000	Poles, Towers, & Fixtures	422,263,335	0	422,263,335	274,387,139	0	274,387,139	147,876,196	0	147,876,196
99	365000	Overhead Conductors & Devices	273,470,424	0	273,470,424	174,751,064	0	174,751,064	98,719,360	0	98,719,360
99	366000	Underground Conduit	121,097,293	0	121,097,293	79,249,261	0	79,249,261	41,848,032	0	41,848,032
99	367000	Underground Conductors & Devices	213,880,644	0	213,880,644	141,799,870	0	141,799,870	72,080,774	0	72,080,774
99	368000	Line Transformers	275,318,864	0	275,318,864	189,938,121	0	189,938,121	85,380,743	0	85,380,743
99	369XXX	Services	176,426,647	0	176,426,647	116,033,074	0	116,033,074	60,393,573	0	60,393,573
99	371XXX	Installations on Customers' Premises	1,716,016	0	1,716,016	1,716,016	0	1,716,016	0	0	0
99	370XXX	Meters	66,648,226	0	66,648,226	43,512,208	0	43,512,208	23,136,018	0	23,136,018
99	373XXX	Street Light & Signal Systems	63,956,185	0	63,956,185	41,474,507	0	41,474,507	22,481,678	0	22,481,678
		TOTAL DISTRIBUTION PLANT	1,800,328,498	3,048,699	1,803,377,197	1,192,361,165	2,115,248	1,194,476,413	607,967,333	933,451	608,900,784
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,526,755	7,724,309	9,251,064	823,996	5,344,372	6,168,368	702,759	2,379,937	3,082,696
4	390XXX	Structures & Improvements	19,024,100	92,826,792	111,850,892	10,642,213	64,225,929	74,868,142	8,381,887	28,600,863	36,982,750
4	391XXX	Office Furniture & Equipment	4,475,370	62,774,189	67,249,559	4,430,237	43,432,834	47,863,071	45,133	19,341,355	19,386,488
4	392XXX	Transportation Equipment	35,028,419	22,862,349	57,890,768	24,687,071	15,818,231	40,505,302	10,341,348	7,044,118	17,385,466
4	393000	Stores Equipment	424,929	3,859,115	4,284,044	248,826	2,670,083	2,918,909	176,103	1,189,032	1,365,135
4	394000	Tools, Shop & Garage Equipment	1,716,776	14,180,010	15,896,786	743,160	9,811,007	10,554,167	973,616	4,369,003	5,342,619
4	394100	Electric Charging Stations	0	115,659	115,659	0	80,023	80,023	0	35,636	35,636
4	395XXX	Laboratory Equipment	375,408	2,256,731	2,632,139	361,743	1,561,410	1,923,153	13,665	695,321	708,986
4	396XXX	Power Operated Equipment	24,109,838	9,356,671	33,466,509	14,240,883	6,473,787	20,714,670	9,868,955	2,882,884	12,751,839
4	397XXX	Communications Equipment	27,130,071	80,927,434	108,057,505	17,547,974	55,992,882	73,540,856	9,582,097	24,934,552	34,516,649
4	398000	Miscellaneous Equipment	13,522	606,438	619,960	0	419,588	419,588	13,522	186,850	200,372
		TOTAL GENERAL PLANT	113,825,188	297,489,697	411,314,885	73,726,103	205,830,146	279,556,249	40,099,085	91,659,551	131,758,636
		TOTAL PLANT IN SERVICE	2,191,756,371	2,520,368,485	4,712,124,856	1,453,377,677	1,671,747,336	3,125,125,013	738,378,694	848,621,149	1,586,999,843

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(170,285,000)	(139,341,626)	(309,626,626)	(110,909,572)	(91,463,843)	(202,373,415)	(59,375,428)	(47,877,783)	(107,253,211)
E-ADEP		Hydro Production Plant	0	(140,898,029)	(140,898,029)	0	(92,485,466)	(92,485,466)	0	(48,412,563)	(48,412,563)
E-ADEP		Other Production Plant	0	(133,423,172)	(133,423,172)	0	(87,578,970)	(87,578,970)	0	(45,844,202)	(45,844,202)
E-ADEP		Transmission Plant	(16,545,268)	(207,700,244)	(224,245,512)	(10,681,286)	(136,334,440)	(147,015,726)	(5,863,982)	(71,365,804)	(77,229,786)
E-ADEP		Distribution Plant	(584,031,517)	(215,296)	(584,246,813)	(358,839,418)	(149,377)	(358,988,795)	(225,192,099)	(65,919)	(225,258,018)
E-ADEP		General Plant	(39,711,719)	(99,277,590)	(138,989,309)	(24,058,531)	(68,689,172)	(92,747,703)	(15,653,188)	(30,588,418)	(46,241,606)
TOTAL ACCUMULATED DEPRECIATION			(810,573,504)	(720,855,957)	(1,531,429,461)	(504,488,807)	(476,701,268)	(981,190,075)	(306,084,697)	(244,154,689)	(550,239,386)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,403,378)	(14,403,378)	0	(9,454,377)	(9,454,377)	0	(4,949,001)	(4,949,001)
E-AAMT		Distribution-Franchises/Misc Intangibles	(274,217)	0	(274,217)	(274,217)	0	(274,217)	0	0	0
E-AAMT		General Plant - 303000	0	(2,558,411)	(2,558,411)	0	(1,767,061)	(1,767,061)	0	(791,350)	(791,350)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(3,564,921)	(60,766,111)	(64,331,032)	(3,539,351)	(42,043,465)	(45,582,816)	(25,570)	(18,722,646)	(18,748,216)
E-AAMT		General Plant - 390200, 396200	0	(168,776)	(168,776)	0	(116,774)	(116,774)	0	(52,002)	(52,002)
TOTAL ACCUMULATED AMORTIZATION			(3,839,138)	(77,896,676)	(81,735,814)	(3,813,568)	(53,381,677)	(57,195,245)	(25,570)	(24,514,999)	(24,540,569)
TOTAL ACCUMULATED DEPR/AMORT			(814,412,642)	(798,752,633)	(1,613,165,275)	(508,302,375)	(530,082,945)	(1,038,385,320)	(306,110,267)	(268,669,688)	(574,779,955)
NET ELECTRIC UTILITY PLANT before ADFIT			1,377,343,729	1,721,615,852	3,098,959,581	945,075,302	1,141,664,391	2,086,739,693	432,268,427	579,951,461	1,012,219,888
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	89,511	89,511	0	58,755	58,755	0	30,756	30,756
12		ADFIT - Electric Plant In Service (282900)	0	(550,604,716)	(550,604,716)	0	(370,760,698)	(370,760,698)	0	(179,844,018)	(179,844,018)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,501,613)	(61,501,613)	0	(42,552,351)	(42,552,351)	0	(18,949,262)	(18,949,262)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,035,188)	(1,035,188)	0	(716,236)	(716,236)	0	(318,952)	(318,952)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(159,200)	(159,200)	0	(110,149)	(110,149)	0	(49,051)	(49,051)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,412,936)	(6,412,936)	0	(4,209,451)	(4,209,451)	0	(2,203,485)	(2,203,485)
1		ADFIT - CDA Settlement Costs (283333)	0	252,672	252,672	0	165,854	165,854	0	86,818	86,818
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,257,248)	(1,257,248)	0	(846,593)	(846,593)	0	(410,655)	(410,655)
TOTAL ACCUMULATED DFIT			0	(620,628,718)	(620,628,718)	0	(418,970,869)	(418,970,869)	0	(201,657,849)	(201,657,849)
NET ELECTRIC UTILITY PLANT			1,377,343,729	1,100,987,134	2,478,330,863	945,075,302	722,693,522	1,667,768,824	432,268,427	378,293,612	810,562,039

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.640%	34.360%
E-ALL	3	Direct Distribution Operating Expense	100.000%	69.382%	30.618%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	12	Net Electric Plant (before ADFIT) - AMA	100.000%	67.337%	32.663%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,377,343,729	1,100,987,134	2,478,330,863	945,075,302	722,693,522	1,667,768,824	432,268,427	378,293,612	810,562,039
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	757,537	2,665,431	3,422,968	654,079	1,844,185	2,498,264	103,458	821,246	924,704
4	Accumulated Amortization - AFUDC (182318)	(53,553)	(213,817)	(267,370)	(43,944)	(147,938)	(191,882)	(9,609)	(65,879)	(75,488)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(65,332)	0	(65,332)	65,332	0	65,332
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,219,024)	0	(3,219,024)	(1,031,642)	0	(1,031,642)	(2,187,382)	0	(2,187,382)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,823,395	0	1,823,395	0	0	0	1,823,395	0	1,823,395
99	ADFIT - Boulder Park Disallowed (190040)	163,087	0	163,087	0	0	0	163,087	0	163,087
99	Investment in WNP3 Exchange Power (124900, 124930)	544,173	0	544,173	544,173	0	544,173	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(97,837)	0	(97,837)	(97,837)	0	(97,837)	0	0	0
99	CDA Lake Settlement - WA (182382)	215,500	0	215,500	215,500	0	215,500	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(2,243,369)	0	(2,243,369)	(2,243,369)	0	(2,243,369)	0	0	0
99	CDA Lake Settlement - ID (186382)	38,719	0	38,719	0	0	0	38,719	0	38,719
99	ADFIT - CDA Lake Settlement - Direct (283382)	(53,387)	0	(53,387)	(45,256)	0	(45,256)	(8,131)	0	(8,131)
99	CDA CDR Fund - Direct (182324)	15,676	0	15,676	15,676	0	15,676	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	110,577	0	110,577	103,331	0	103,331	7,246	0	7,246
99	ADFIT - Spokane River Relicensing (283322)	(23,207)	0	(23,207)	(21,688)	0	(21,688)	(1,519)	0	(1,519)
99	Spokane River PM&Es (182323)	99,359	0	99,359	65,615	0	65,615	33,744	0	33,744
99	ADFIT - Spokane River PM&Es (283323)	(20,880)	0	(20,880)	(13,794)	0	(13,794)	(7,086)	0	(7,086)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,104,750)	(12,159)	(2,116,909)	(932,032)	(8,413)	(940,445)	(1,172,718)	(3,746)	(1,176,464)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	(537,452)	0	(537,452)	0	0	0	(537,452)	0	(537,452)
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(3,823,586)	0	(3,823,586)	0	0	0	(3,823,586)	0	(3,823,586)
99	Colstrip-Regulatory Asset (182327)	1,031,963	0	1,031,963	0	0	0	1,031,963	0	1,031,963
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	848,337	0	848,337	0	0	0	848,337	0	848,337
99	Colstrip Reg Asset ADFIT (283376)	(149,231)	0	(149,231)	0	0	0	(149,231)	0	(149,231)
99	Colstrip ARO (317000P)	2,645,307	0	2,645,307	0	0	0	2,645,307	0	2,645,307
99	Colstrip ARO A/D (317000A)	(192,467)	0	(192,467)	0	0	0	(192,467)	0	(192,467)
99	Colstrip ARO Liability (230027)	(3,006,384)	0	(3,006,384)	0	0	0	(3,006,384)	0	(3,006,384)
99	Colstrip ARO ADFIT (190376)	631,341	0	631,341	0	0	0	631,341	0	631,341
99	Colstrip ARO ADFIT (283377)	(482,110)	0	(482,110)	0	0	0	(482,110)	0	(482,110)
99	Customer Deposits (235199)	(1,998,549)	0	(1,998,549)	(1,998,549)	0	(1,998,549)	0	0	0
C-WKC	Working Capital	65,854,411	0	65,854,411	44,462,479	0	44,462,479	21,391,932	0	21,391,932
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	57,697,850	2,439,455	60,137,305	40,678,409	1,687,834	42,366,243	17,019,441	751,621	17,771,062
	NET RATE BASE	1,435,041,579	1,103,426,589	2,538,468,168	985,753,711	724,381,356	1,710,135,067	449,287,868	379,045,233	828,333,101

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	4,458,315	4,458,315			4,458,315	4,458,315		2,926,438	2,926,438		1,531,877	1,531,877
	Steam (ED-ID)	3,162,233	3,162,233		3,162,233		3,162,233				3,162,233		3,162,233
	Steam (ED-WA)	3,113,360	3,113,360		3,113,360		3,113,360	3,113,360					
1	Hydro (ED-AN)	13,583,699	13,583,699			13,583,699	13,583,699		8,916,340	8,916,340		4,667,359	4,667,359
1	Other (ED-AN)	10,617,272	10,617,272			10,617,272	10,617,272		6,969,177	6,969,177		3,648,095	3,648,095
Total Electric Production		34,934,879	34,934,879		6,275,593	28,659,286	34,934,879	3,113,360	18,811,955	21,925,315	3,162,233	9,847,331	13,009,564
Electric Transmission													
1	ED-AN	14,542,628	14,542,628			14,542,628	14,542,628		9,545,781	9,545,781		4,996,847	4,996,847
	ED-ID	736,297	736,297		736,297		736,297				736,297		736,297
	ED-WA	378,831	378,831		378,831		378,831	378,831					
Total Electric Transmission		15,657,756	15,657,756		1,115,128	14,542,628	15,657,756	378,831	9,545,781	9,924,612	736,297	4,996,847	5,733,144
Electric Distribution													
3	ED-AN	70,499	70,499			70,499	70,499		48,914	48,914		21,585	21,585
	ED-ID	16,897,565	16,897,565		16,897,565		16,897,565				16,897,565		16,897,565
	ED-WA	31,053,528	31,053,528		31,053,528		31,053,528	31,053,528					
Total Electric Distribution		48,021,592	48,021,592		47,951,093	70,499	48,021,592	31,053,528	48,914	31,102,442	16,897,565	21,585	16,919,150
Gas Underground Storage													
	GD-AN	719,667		719,667									
	GD-OR	114,584				114,584							
Total Gas Underground Storage		834,251		719,667		114,584							
Gas Distribution													
	GD-AN	58,092		58,092									
	GD-ID	5,870,675		5,870,675									
	GD-WA	12,428,735		12,428,735									
	GD-OR	8,634,757				8,634,757							
Total Gas Distribution		26,992,259		18,357,502		8,634,757							
General Plant													
4	ED-AN	2,836,808	2,836,808			2,836,808	2,836,808		1,962,759	1,962,759		874,049	874,049
	ED-ID	426,610	426,610		426,610		426,610				426,610		426,610
	ED-WA	735,147	735,147		735,147		735,147	735,147					
7.4	CD-AA	22,553,580	15,917,866	4,626,416	2,009,298		15,917,866	15,917,866		11,013,412		4,904,454	4,904,454
9.4	CD-AN	922,087	718,056	204,031			718,056	718,056		496,816		221,240	221,240
9	CD-ID	434,988	338,738	96,250		338,738	338,738				338,738		338,738
9	CD-WA	1,764,906	1,374,385	390,521		1,374,385	1,374,385	1,374,385					
8	GD-AA	362,074		252,641	109,433								
	GD-AN	29,251		29,251									
	GD-ID	32,418		32,418									
	GD-WA	1,099,071		1,099,071									
	GD-OR	214,906			214,906								
Total General Plant		31,411,846	22,347,610	6,730,599	2,333,637	2,874,880	19,472,730	22,347,610	2,109,532	13,472,987	15,582,519	765,348	5,999,743
Total Depreciation Expense		157,852,583	120,961,837	25,807,768	11,082,978	58,216,694	62,745,143	120,961,837	36,655,251	41,879,637	78,534,888	21,561,443	20,865,506

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.640%	34.360%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3 Direct Distribution Operating Expense	69.382%	30.618%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
1	Franchises (302000)	ED-AN	909,585	909,585		909,585	909,585		597,052	597,052		312,533	312,533		
1	Misc Intangible Plt (303000)	ED-AN	231,901	231,901		231,901	231,901		152,220	152,220		79,681	79,681		
Total Production/Transmission			1,141,486	1,141,486		1,141,486	1,141,486		749,272	749,272		392,214	392,214		
Distribution															
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153	24,153		24,153					
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866		5,866	5,866	5,866		5,866					
Total Distribution			30,019	30,019		30,019	30,019	30,019		30,019					
General Plant - 303000															
7,4		CD-AA	657,432	464,002	134,859	58,571	464,002	464,002		321,038	321,038		142,964	142,964	
9,1		CD-AN	9,729	7,576	2,153		7,576	7,576		4,973	4,973		2,603	2,603	
		GD-ID	14,707		14,707										
		GD-WA	24,840		24,840										
		GD-OR	7,435			7,435									
Total General Plant - 303000			714,143	471,578	176,559	66,006	471,578	471,578		326,011	326,011		145,567	145,567	
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	29,913,664	21,112,466	6,136,190	2,665,008	21,112,466	21,112,466		14,607,504	14,607,504		6,504,962	6,504,962	
9,4		CD-AN	86,219	67,141	19,078		67,141	67,141		46,454	46,454		20,687	20,687	
9,4		CD-ID	7,834	6,101	1,733		6,101	6,101				6,101	6,101		
9,4		CD-WA	3,703,616	2,884,117	819,499		2,884,117	2,884,117	2,884,117		2,884,117		0	0	
4		ED-AN	2,727,532	2,727,532			2,727,532	2,727,532		1,887,152	1,887,152		840,380	840,380	
		ED-ID	(32)	(32)			(32)	(32)				(32)	(32)		
		ED-WA	227,798	227,798			227,798	227,798	227,798		227,798				
8		GD-AA	128,573		89,713	38,860									
		GD-AN	0		0										
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plt - 3031XX			36,795,204	27,025,123	7,066,213	2,703,868	3,117,984	23,907,139	27,025,123	3,111,915	16,541,110	19,653,025	6,069	7,366,029	7,372,098
Gas Underground Storage															
		GD-AN	0		0										
Total Gas Underground Storage			0	0	0	0	0	0	0	0	0	0	0	0	
General Plant - 390200, 396200															
7,4		CD-AA	(38)	(27)	(8)	(3)	(27)	(27)		(19)	(19)		(8)	(8)	
4		ED-AN	47,466	47,466			47,466	47,466		32,841	32,841		14,625	14,625	
		GD-OR	0			0									
Total General Plant - 390200, 396200			47,428	47,439	(8)	(3)	47,439	47,439	47,439	32,822	32,822	32,822	14,617	14,617	
Total Amortization Expense			38,728,280	28,715,645	7,242,764	2,769,871	3,148,003	25,567,642	28,715,645	3,141,934	17,649,215	20,791,149	6,069	7,918,427	7,924,496

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.640%	34.360%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
1	Steam (ED-AN)	(139,341,626)	(139,341,626)			(139,341,626)	(139,341,626)		(91,463,843)	(91,463,843)		(47,877,783)	(47,877,783)
	Steam (ED-ID)	(59,375,428)	(59,375,428)		(59,375,428)	(59,375,428)	(59,375,428)				(59,375,428)	(59,375,428)	(59,375,428)
	Steam (ED-WA)	(110,909,572)	(110,909,572)		(110,909,572)	(110,909,572)	(110,909,572)	(110,909,572)			(110,909,572)	(110,909,572)	(110,909,572)
1	Hydro (ED-AN)	(140,898,029)	(140,898,029)			(140,898,029)	(140,898,029)		(92,485,466)	(92,485,466)		(48,412,563)	(48,412,563)
1	Other (ED-AN)	(133,423,172)	(133,423,172)			(133,423,172)	(133,423,172)		(87,578,970)	(87,578,970)		(45,844,202)	(45,844,202)
Total Electric Production		(583,947,827)	(583,947,827)		(170,285,000)	(413,662,827)	(583,947,827)	(110,909,572)	(271,528,279)	(382,437,851)	(59,375,428)	(142,134,548)	(201,509,976)
Electric Transmission													
1	ED-AN	(207,700,244)	(207,700,244)			(207,700,244)	(207,700,244)		(136,334,440)	(136,334,440)		(71,365,804)	(71,365,804)
	ED-ID	(5,863,982)	(5,863,982)		(5,863,982)	(5,863,982)	(5,863,982)				(5,863,982)	(5,863,982)	(5,863,982)
	ED-WA	(10,681,286)	(10,681,286)		(10,681,286)	(10,681,286)	(10,681,286)	(10,681,286)		(10,681,286)		(10,681,286)	(10,681,286)
Total Electric Transmission		(224,245,512)	(224,245,512)		(16,545,268)	(207,700,244)	(224,245,512)	(10,681,286)	(136,334,440)	(147,015,726)	(5,863,982)	(71,365,804)	(77,229,786)
Electric Distribution													
3	ED-AN	(215,296)	(215,296)			(215,296)	(215,296)		(149,377)	(149,377)		(65,919)	(65,919)
	ED-ID	(225,192,099)	(225,192,099)		(225,192,099)	(225,192,099)	(225,192,099)				(225,192,099)	(225,192,099)	(225,192,099)
	ED-WA	(358,839,418)	(358,839,418)		(358,839,418)	(358,839,418)	(358,839,418)	(358,839,418)		(358,839,418)		(358,839,418)	(358,839,418)
Total Electric Distribution		(584,246,813)	(584,246,813)		(584,031,517)	(215,296)	(584,246,813)	(358,839,418)	(149,377)	(358,988,795)	(225,192,099)	(65,919)	(225,258,018)
Gas Underground Storage													
	GD-AN	(16,839,526)		(16,839,526)									
	GD-OR	(1,221,039)		(1,221,039)									
Total Gas Underground Stor		(18,060,565)		(16,839,526)	(1,221,039)								
Gas Distribution													
	GD-AN	(1,822,397)		(1,822,397)									
	GD-ID	(81,943,259)		(81,943,259)									
	GD-WA	(149,993,554)		(149,993,554)									
	GD-OR	(115,246,627)		(115,246,627)									
Total Gas Distribution		(349,005,837)		(233,759,210)	(115,246,627)								
General Plant													
4	ED-AN	(39,337,383)	(39,337,383)			(39,337,383)	(39,337,383)		(27,217,142)	(27,217,142)		(12,120,241)	(12,120,241)
	ED-ID	(10,769,450)	(10,769,450)		(10,769,450)	(10,769,450)	(10,769,450)				(10,769,450)	(10,769,450)	(10,769,450)
	ED-WA	(20,145,450)	(20,145,450)		(20,145,450)	(20,145,450)	(20,145,450)	(20,145,450)					
7,4	CD-AA	(72,813,209)	(51,390,107)	(14,936,173)	(6,486,929)		(51,390,107)		(35,556,301)	(35,556,301)		(15,833,806)	(15,833,806)
9,4	CD-AN	(10,979,544)	(8,550,100)	(2,429,444)		(8,550,100)	(8,550,100)		(5,915,729)	(5,915,729)		(2,634,371)	(2,634,371)
9	CD-ID	(6,271,414)	(4,883,738)	(1,387,676)		(4,883,738)	(4,883,738)				(4,883,738)	(4,883,738)	(4,883,738)
9	CD-WA	(5,024,952)	(3,913,081)	(1,111,871)		(3,913,081)	(3,913,081)						
8	GD-AA	(1,979,269)		(1,381,055)	(598,214)								
	GD-AN	(3,234,757)		(3,234,757)									
	GD-ID	(2,050,689)		(2,050,689)									
	GD-WA	(8,285,823)		(8,285,823)									
	GD-OR	(4,795,545)		(4,795,545)									
Total General Plant		(185,687,485)	(138,989,309)	(34,817,488)	(11,880,688)	(39,711,719)	(99,277,590)	(138,989,309)	(24,058,531)	(68,689,172)	(92,747,703)	(15,653,188)	(30,588,418)
Total Accumulated Depr		(1,945,194,039)	(1,531,429,461)	(285,416,224)	(128,348,354)	(810,573,504)	(720,855,957)	(1,531,429,461)	(504,488,807)	(476,701,268)	(981,190,075)	(306,084,697)	(244,154,689)

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	Production/Transmission Ratio	65.640%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	3	Direct Distribution Operating Expense	69.382%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	4	Jurisdictional 4-Factor Ratio	69.189%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****							
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total					
Production/Transmission																		
1	Franchises (302000)	ED-AN	(12,437,354)	(12,437,354)			(12,437,354)	(12,437,354)		(8,163,879)	(8,163,879)		(4,273,475)	(4,273,475)				
1	Misc Intangible Plt (30300)	ED-AN	(1,966,024)	(1,966,024)			(1,966,024)	(1,966,024)		(1,290,498)	(1,290,498)		(675,526)	(675,526)				
Total Production/Transmission			(14,403,378)	(14,403,378)			(14,403,378)	(14,403,378)		(9,454,377)	(9,454,377)		(4,949,001)	(4,949,001)				
Distribution																		
	Franchises (302000)	ED-WA	(227,885)	(227,885)			(227,885)	(227,885)	(227,885)		(227,885)			(227,885)				
	Misc Intangible Plt (30300)	ED-WA	(46,332)	(46,332)			(46,332)	(46,332)	(46,332)		(46,332)			(46,332)				
Total Distribution			(274,217)	(274,217)			(274,217)	(274,217)	(274,217)		(274,217)			(274,217)				
General Plant - 303000																		
7,4		CD-AA	(3,502,069)	(2,471,691)	(718,379)	(311,999)	(2,471,691)	(2,471,691)		(1,710,138)	(1,710,138)		(761,553)	(761,553)				
9,1		CD-AN	(111,361)	(86,720)	(24,641)		(86,720)	(86,720)		(56,923)	(56,923)		(29,797)	(29,797)				
		GD-ID	(108,757)		(108,757)													
		GD-WA	(228,579)		(228,579)													
		GD-OR	(100,641)			(100,641)												
Total General Plant - 303000			(4,051,407)	(2,558,411)	(1,080,356)	(412,640)		(2,558,411)	(2,558,411)		(1,767,061)	(1,767,061)		(791,350)	(791,350)			
Miscellaneous IT Intangible Plant -3031XX																		
7,4		CD-AA	(78,784,389)	(55,604,446)	(16,161,042)	(7,018,901)	(55,604,446)	(55,604,446)		(38,472,160)	(38,472,160)		(17,132,286)	(17,132,286)				
9,4		CD-AN	(60,935)	(47,452)	(13,483)		(47,452)	(47,452)		(32,832)	(32,832)		(14,620)	(14,620)				
9		CD-ID	(32,844)	(25,577)	(7,267)		(25,575)	(25,575)	2			(25,577)		(25,577)				
9		CD-WA	(2,686,254)	(2,091,867)	(594,387)		(2,091,867)	(2,091,867)	(2,091,867)			0		0				
4		ED-AN	(5,114,213)	(5,114,213)			(5,114,213)	(5,114,213)		(3,538,473)	(3,538,473)		(1,575,740)	(1,575,740)				
		ED-ID	7	7			7	7				7		7				
		ED-WA	(1,447,486)	(1,447,486)			(1,447,486)	(1,447,486)	(1,447,486)					(1,447,486)				
8		GD-AA	(575,198)		(401,350)	(173,848)												
		GD-AN	0		0													
		GD-OR	0			0								0				
Total Misc IT Intangible Plant - 3031XX			(88,701,312)	(64,331,034)	(17,177,529)	(7,192,749)		(3,564,921)	(60,766,111)	(64,331,032)		(3,539,351)	(42,043,465)	(45,582,818)		(25,570)	(18,722,646)	(18,748,216)
Gas Underground Storage																		
		GD-AN	0		0													
Total Gas Underground Storage			0		0													
General Plant - 390200, 396200																		
7,4		CD-AA	6	4	1	1	4	4		3	3		1	1				
9		CD-ID	0	0	0		0	0	0		0	0		0				
9		CD-WA	0	0	0		0	0	0		0	0		0				
4		ED-AN	(168,780)	(168,780)			(168,780)	(168,780)		(116,777)	(116,777)		(52,003)	(52,003)				
		ED-WA	0	0			0	0	0		0			0				
		GD-WA	0		0													
		GD-OR	0			0								0				
Total General Plant - 390200, 396200			(168,774)	(168,776)	1	1		0	(168,776)	(168,776)		0	(116,774)	(116,774)		0	(52,002)	(52,002)
Total Accumulated Amortization			(107,599,088)	(81,735,816)	(18,257,884)	(7,605,388)		(3,839,138)	(77,896,676)	(81,735,814)		(3,813,568)	(53,381,677)	(57,195,247)		(25,570)	(24,514,999)	(24,540,569)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 Production/Transmission Ratio	65.640%	34.360%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	69.189%	30.811%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	Report ID: C-GPL-12A
---	-------------------------

AVISTA UTILITIES
Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
389XXX Land & Land Rights														
99		ED-WA / ID / AN	503,380	118,327	362,279	22,774	503,380	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,771,691	0	0	0	0	2,771,691	0	0	2,771,691	0	0	0
99		GD-OR / AS	848,402	0	0	0	0	0	0	0	0	848,402	0	848,402
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	10,172,661	0	0	7,179,661	7,179,661	0	0	2,086,718	2,086,718	0	906,282	906,282
9		CD-WA / ID / AN	2,013,563	705,669	340,480	521,873	1,568,022	200,510	96,745	148,286	445,541	0	0	0
		TOTAL ACCOUNT	16,309,697	823,996	702,759	7,724,308	9,251,063	2,972,201	96,745	2,235,004	5,303,950	848,402	906,282	1,754,684
390XXX Structures & Improvements														
99		ED-WA / ID / AN	8,386,268	1,107,973	2,628,550	4,649,745	8,386,268	0	0	0	0	0	0	0
99		GD-WA / ID / AN	21,878,714	0	0	0	0	21,878,714	0	0	21,878,714	0	0	0
99		GD-OR / AS	3,776,416	0	0	0	0	0	0	0	0	3,776,416	0	3,776,416
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	113,185,531	0	0	79,884,084	79,884,084	0	0	23,217,748	23,217,748	0	10,083,699	10,083,699
9		CD-WA / ID / AN	30,280,764	9,534,240	5,753,337	8,292,962	23,580,539	2,709,079	1,634,766	2,356,380	6,700,225	0	0	0
		TOTAL ACCOUNT	177,507,693	10,642,213	8,381,887	92,826,791	111,850,891	24,587,793	1,634,766	25,574,128	51,796,687	3,776,416	10,083,699	13,860,115
391XXX Office Furniture & Equipment														
99		ED-WA / ID / AN	2,104,476	243,879	2,957	1,857,640	2,104,476	0	0	0	0	0	0	0
99		GD-WA / ID / AN	889,782	0	0	0	0	889,782	0	0	889,782	0	0	0
99		GD-OR / AS	5,885	0	0	0	0	0	0	0	0	5,885	0	5,885
8		GD-AA	292,867	0	0	0	0	0	0	204,351	204,351	0	88,516	88,516
7		CD-AA	86,026,872	0	0	60,716,046	60,716,046	0	0	17,646,692	17,646,692	0	7,664,134	7,664,134
9		CD-WA / ID / AN	5,687,512	4,186,357	42,176	200,503	4,429,036	1,189,521	11,984	56,971	1,258,476	0	0	0
		TOTAL ACCOUNT	95,007,394	4,430,236	45,133	62,774,189	67,249,558	2,079,303	11,984	17,908,014	19,999,301	5,885	7,752,650	7,758,535
392XXX Transportation Equipment														
99		ED-WA / ID / AN	47,480,250	22,732,749	9,543,883	15,203,618	47,480,250	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,688,506	0	0	0	0	9,323,504	2,534,696	1,830,306	13,688,506	0	0	0
99		GD-OR / AS	3,947,326	0	0	0	0	0	0	0	0	3,947,326	0	3,947,326
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7		CD-AA	7,315,864	0	0	5,163,391	5,163,391	0	0	1,500,703	1,500,703	0	651,770	651,770
9		CD-WA / ID / AN	6,738,056	1,954,321	797,465	2,495,341	5,247,127	555,305	226,593	709,031	1,490,929	0	0	0
		TOTAL ACCOUNT	79,216,952	24,687,070	10,341,348	22,862,350	57,890,768	9,878,809	2,761,289	4,072,800	16,712,898	3,947,326	665,960	4,613,286

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
C-GPL-12A

AVISTA UTILITIES
 Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	389,242	1,375	1,888	385,979	389,242	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	5,001,478	247,450	174,215	3,473,136	3,894,801	70,311	49,502	986,864	1,106,677	0	0	0
		TOTAL ACCOUNT	5,503,522	248,825	176,103	3,859,115	4,284,043	158,471	49,502	986,864	1,194,837	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,751,424	733,782	217,304	4,800,338	5,751,424	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,591,764	0	0	0	0	1,877,020	286,264	428,480	2,591,764	0	0	0
99		GD-OR / AS	880,083	0	0	0	0	0	0	0	0	880,083	0	880,083
8		GD-AA	4,971,465	0	0	0	0	0	0	3,468,889	3,468,889	0	1,502,576	1,502,576
7		CD-AA	13,092,752	0	0	9,240,603	9,240,603	0	0	2,685,716	2,685,716	0	1,166,433	1,166,433
9		CD-WA / ID / AN	1,161,839	9,378	756,312	139,069	904,759	2,665	214,900	39,515	257,080	0	0	0
		TOTAL ACCOUNT	28,449,327	743,160	973,616	14,180,010	15,896,786	1,879,685	501,164	6,622,600	9,003,449	880,083	2,669,009	3,549,092
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	115,659	0	0	115,659	115,659	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	115,659	0	0	115,659	115,659	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,533,894	361,743	13,665	1,158,486	1,533,894	0	0	0	0	0	0	0
99		GD-WA / ID / AN	130,631	0	0	0	0	35,776	0	94,855	130,631	0	0	0
99		GD-OR / AS	42,477	0	0	0	0	0	0	0	0	42,477	0	42,477
8		GD-AA	203,343	0	0	0	0	0	0	141,885	141,885	0	61,458	61,458
7		CD-AA	1,555,973	0	0	1,098,174	1,098,174	0	0	319,177	319,177	0	138,622	138,622
9		CD-WA / ID / AN	92	0	0	72	72	0	0	20	20	0	0	0
		TOTAL ACCOUNT	3,466,410	361,743	13,665	2,256,732	2,632,140	35,776	0	555,937	591,713	42,477	200,080	242,557
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,992,481	13,988,510	9,495,210	8,508,761	31,992,481	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,074,149	0	0	0	0	2,405,875	847,685	820,589	4,074,149	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082
9		CD-WA / ID / AN	1,413,892	252,374	373,745	474,921	1,101,040	71,710	106,197	134,945	312,852	0	0	0
		TOTAL ACCOUNT	38,052,835	14,240,884	9,868,955	9,356,672	33,466,511	2,477,585	953,882	1,063,941	4,495,408	43,834	47,082	90,916

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	Report ID: C-GPL-12A
---	-------------------------

AVISTA UTILITIES
Electric Copy

***** ELECTRIC ***** GAS NORTH ***** OREGON GAS *****														
Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	54,677,707	11,330,721	6,661,188	36,685,798	54,677,707	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,944	0	0	0	0	787,506	352,194	244	1,139,944	0	0	0
99		GD-OR / AS	1,134,091	0	0	0	0	0	0	0	0	1,134,091	0	1,134,091
8		GD-AA	716,031	0	0	0	0	0	0	499,618	499,618	0	216,413	216,413
7		CD-AA	55,246,686	0	0	38,992,006	38,992,006	0	0	11,332,753	11,332,753	0	4,921,927	4,921,927
9		CD-WA / ID / AN	18,475,969	6,217,253	2,920,909	5,249,630	14,387,792	1,766,583	829,953	1,491,641	4,088,177	0	0	0
		TOTAL ACCOUNT	131,390,428	17,547,974	9,582,097	80,927,434	108,057,505	2,554,089	1,182,147	13,324,256	17,060,492	1,134,091	5,138,340	6,272,431
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	191,850	0	6,846	185,004	191,850	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	597,118	0	0	421,434	421,434	0	0	122,487	122,487	0	53,197	53,197
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
		TOTAL ACCOUNT	799,908	0	13,522	606,438	619,960	0	1,897	122,487	124,384	2,367	53,197	55,564
		TOTAL GENERAL PLANT	575,819,825	73,726,101	40,099,085	297,489,698	411,314,884	46,623,712	7,193,376	72,466,031	126,283,119	10,705,523	27,516,299	38,221,822

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,976,183	479,443	0	10,496,740	10,976,183	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,801,863	0	0	0	0	1,022,566	779,297	0	1,801,863	0	0	
99		GD-OR / AS	425,291	0	0	0	0	0	0	0	0	425,291	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,862,848	0	0	6,961,001	6,961,001	0	0	2,023,166	2,023,166	0	878,681	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	23,260,243	479,443	0	17,608,860	18,088,303	1,022,566	779,297	2,066,105	3,867,968	425,291	878,681	1,303,972
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,354,193	1,540,202	(42)	13,814,033	15,354,193	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	698,310	0	0	0	0	0	0	487,253	487,253	0	211,057	
7		CD-AA	104,156,543	0	0	73,511,605	73,511,605	0	0	21,365,632	21,365,632	0	9,279,306	
9		CD-WA / ID / AN	446,488	(16)	32,695	315,015	347,694	(5)	9,290	89,509	98,794	0	0	
		TOTAL ACCOUNT	120,655,534	1,540,186	32,653	87,640,653	89,213,492	(5)	9,290	21,942,394	21,951,679	0	9,490,363	9,490,363
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	452,341	0	0	319,253	319,253	0	0	92,789	92,789	0	40,299	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	452,341	0	0	319,253	319,253	0	0	92,789	92,789	0	40,299	40,299
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Electric Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	30,276,728	0	0	21,368,709	21,368,709	0	0	6,210,665	6,210,665	0	2,697,354	2,697,354
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	30,276,728	0	0	21,368,709	21,368,709	0	0	6,210,665	6,210,665	0	2,697,354	2,697,354
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	62,690	62,690	0	0	62,690	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	2,104,653	0	0	1,485,422	1,485,422	0	0	431,727	431,727	0	187,504	187,504
9		CD-WA / ID / AN	18,426,841	14,349,534	0	0	14,349,534	4,077,307	0	0	4,077,307	0	0	
		TOTAL ACCOUNT	20,594,184	14,412,224	0	1,485,422	15,897,646	4,077,307	0	431,727	4,509,034	0	187,504	187,504
		TOTAL	296,070,234	16,431,853	32,653	199,587,544	216,052,050	5,099,868	788,587	51,427,185	57,315,640	425,291	22,277,253	22,702,544

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Fa	100.000%	70.578%	20.513%	8.909%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
		ADFIT - Common Plant (For Report APL)				
7	282900	CD-AA	(86,277,772)	(60,893,126)	(17,698,159)	(7,686,487)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(781,385)	(608,488)	(172,897)	0
7	282919	CD-AA	(1,466,729)	(1,035,188)	(300,870)	(130,671)
7	283750	CD-AA	(225,568)	(159,201)	(46,271)	(20,096)
		Total	(88,751,454)	(62,696,003)	(18,218,197)	(7,837,254)

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-WKC-12A
COMMON WORKING CAPITAL	
For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH ***		* GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1 151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4 154100 Plant Materials & Oper Supplies	0	0	3,659,346	3,659,346	0	0	0	0	3,659,346
1 154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1 154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4 154500 Supply Chain Receiving Inventory	0	0	21	21	0	0	0	0	21
7/4 154550 Supply Chain Average Cost Variance	0	0	(3,145)	(3,145)	0	0	0	0	(3,145)
7/4 154560 Supply Chain Invoice Price Variance	0	0	44	44	0	0	0	0	44
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	47,956,710	23,112,897	0	71,069,607	44,462,479	21,391,932	3,494,231	1,720,965	0
TOTAL	47,956,710	23,112,897	3,656,266	74,725,873	44,462,479	21,391,932	3,494,231	1,720,965	3,656,266

ALLOCATION RATIOS:

7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
99	Not Allocated	70.578%	20.513%	8.909%	30.811%	27.407%	100.000%

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

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	E-DFIT
	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	-
28	Debt Interest	(0)
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$0
	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	47
46	Net Plant After DFIT	47
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$47

AVISTA UTILITIES
Electric Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2019

		<u>Alloc</u>	<u>Electric</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
ACCELERATED TAX DEPRECIATION					
Electric	Intangible	1	(11,241,199)	(7,378,723)	(3,862,476)
	Production	1	(186,628,370)	(122,502,862)	(64,125,508)
	Transmission	1	(102,249,587)	(67,116,629)	(35,132,958)
	Distribution	10	(237,335,119)	(162,648,130)	(74,686,989)
	General Utility (Direct)	13	(14,980,069)	(10,276,028)	(4,704,041)
General/Intangible	CD AA	4	(62,036,201)	(42,922,227)	(19,113,974)
General/Intangible	CD AN	4	(608,496)	(421,012)	(187,484)
Subtotal			(615,079,041)	(413,265,612)	(201,813,429)
CDA Lake CDR Fund		1	0	0	0
CDA Lake IPA Fund		1	0	0	0
CDA Lake Settlement		1	(6,412,936)	(4,209,451)	(2,203,485)
CDA Lake Settlement-Costs		1	252,672	165,854	86,818
Subtotal			(6,160,264)	(4,043,597)	(2,116,667)
Total Plant DFIT			(621,239,305)	(417,309,209)	(203,930,096)
ADFIT-Plant - AFUDC Equity		4	(1,035,188)	(716,236)	(318,952)
Colstrip PCB - Elec		1	89,511	58,755	30,756
AFUDC - CWIP Intangibles		4	(159,201)	(110,149)	(49,051)
FMB & MTN Redeemed		12	(1,257,247)	(846,593)	(410,655)
Total Other Deferred FIT			(2,362,125)	(1,614,223)	(747,902)
Total Deferred FIT			J (623,601,430)	(418,923,432)	(204,677,998)
Amount per ROO at 12/31/2019 AMA			(620,628,718)	L (418,970,869)	(201,657,849)
Adjustment			(2,972,712)	47,437	(3,020,149)
Allocation Notes:					
Production/Transmission		1	100.000%	65.640%	34.360%
Jurisdictional four-factor		4	100.000%	69.189%	30.811%
Net electric distribution plant - AMA		10	100.000%	68.531%	31.469%
Net electric plant - AMA		12	100.000%	67.337%	32.663%
Net electric general plant - AMA		13	100.000%	68.598%	31.402%
Direct		D			

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

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

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2019

		Total System	Electric	Gas - North	Gas - South
Electric		(552,434,344)	(552,434,344)		
GAS North		(110,620,402)		(110,620,402)	
GAS Oregon		(65,022,156)			(65,022,156)
General Utility	CD AA	(87,897,364)	(62,036,201)	(18,030,386)	(7,830,776)
General Utility	CD AN	(781,385)	(608,496)	(172,889)	
Total Accelerated Tax Depr		(816,755,652)	(615,079,041)	(128,823,678)	(72,852,932)
		A			
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	B	0	0	
CDA Lake IPA Fund	283325 ED AN	C	0	0	
CDA Lake Settlement	283382 ED AN	D	(6,412,936)	(6,412,936)	
CDA Lake Settlement - Costs	283333 ED AN	E	252,672	252,672	
Colstrip PCB	283200 ED AN	F	89,511	89,511	
AFUDC - CWIP Intangibles	283750 CD AA	G	(225,567)	(159,201)	(46,271)
FMB & MTN Redeemed	283850 CD AA	H	(1,781,359)	(1,257,247)	(365,410)
ADFIT-Plant - AFUDC Equity	282919 CD AA	I	(1,466,729)	(1,035,188)	(300,870)
Total Other Deferred FIT			(9,544,407)	(8,522,389)	(712,551)
					(309,468)
Total Deferred FIT		(826,300,059)	(623,601,430)	(129,536,228)	(73,162,400)
			J	K	
Source of Allocation Factors: Results of Operations Report E-ALL-12A					
	CD AA - 7	100.000%	70.578%	20.513%	8.909%
	CD AN - 9	100.000%	77.874%	22.126%	0.000%

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
201812	(88,521,791)	-	(88,521,791)	(765,407)	(549,242,838)	(109,964,013)	(64,389,426)	(812,883,474)
201901	(88,087,312)	-	(88,087,312)	(768,070)	(549,461,830)	(110,062,135)	(64,454,764)	(812,834,110)
201902	(87,652,833)	-	(87,652,833)	(770,733)	(549,680,822)	(110,160,257)	(64,520,102)	(812,784,746)
201903	(87,218,354)	-	(87,218,354)	(773,396)	(549,899,814)	(110,258,379)	(64,585,440)	(812,735,382)
201904	(86,783,875)	-	(86,783,875)	(776,059)	(550,118,806)	(110,356,501)	(64,650,778)	(812,686,018)
201905	(86,349,396)	-	(86,349,396)	(778,722)	(550,337,798)	(110,454,623)	(64,716,116)	(812,636,654)
201906	(85,914,917)	-	(85,914,917)	(781,385)	(550,556,790)	(110,552,745)	(64,781,454)	(812,587,290)
201907	(85,480,438)	-	(85,480,438)	(784,048)	(550,775,782)	(110,650,867)	(64,846,792)	(812,537,926)
201908	(85,045,959)	-	(85,045,959)	(786,711)	(550,994,774)	(110,748,989)	(64,912,130)	(812,488,562)
201909	(85,614,180)	-	(85,614,180)	(789,374)	(550,789,988)	(110,615,178)	(64,940,608)	(812,749,327)
201910	(85,179,701)	-	(85,179,701)	(792,037)	(551,008,980)	(110,713,300)	(65,005,946)	(812,699,963)
201911	(84,745,222)	-	(84,745,222)	(794,700)	(551,227,972)	(110,811,422)	(65,071,284)	(812,650,599)
201912	(86,000,367)	-	(86,000,367)	(797,365)	(555,563,632)	(111,426,203)	(65,615,292)	(819,402,858)
AMA	(86,277,772)	-	(86,277,772)	(781,385)	(550,604,716)	(110,506,625)	(64,790,648)	(812,961,146)
EOP	(86,000,367)	-	(86,000,367)	(797,365)	(555,563,632)	(111,426,203)	(65,615,292)	(819,402,858)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
201812	(1,143,502)	-	(1,143,502)	-	80,722	188,878	(3,029)	(876,931)
201901	(1,284,304)	-	(1,284,304)	-	(262,334)	145,823	(42,918)	(1,443,733)
201902	(1,425,106)	-	(1,425,106)	-	(605,389)	102,768	(82,808)	(2,010,535)
201903	(1,565,908)	-	(1,565,908)	-	(948,445)	59,713	(122,697)	(2,577,336)
201904	(1,706,710)	-	(1,706,710)	-	(1,291,501)	16,658	(162,586)	(3,144,138)
201905	(1,847,512)	-	(1,847,512)	-	(1,634,557)	(26,397)	(202,475)	(3,710,940)
201906	(1,988,314)	-	(1,988,314)	-	(1,977,612)	(69,451)	(242,364)	(4,277,742)
201907	(2,129,116)	-	(2,129,116)	-	(2,320,668)	(112,506)	(282,253)	(4,844,544)
201908	(2,269,918)	-	(2,269,918)	-	(2,663,724)	(155,561)	(322,143)	(5,411,346)
201909	(1,408,020)	-	(1,408,020)	-	(3,087,502)	(430,549)	(398,892)	(5,324,963)
201910	(1,548,822)	-	(1,548,822)	-	(3,430,558)	(473,604)	(438,781)	(5,891,764)
201911	(1,689,624)	-	(1,689,624)	-	(3,773,613)	(516,659)	(478,670)	(6,458,566)
201912	-	-	-	-	-	-	-	-
AMA	(1,619,592)	-	(1,619,592)	-	(1,829,628)	(113,777)	(231,508)	(3,794,506)
EOP	-	-	-	-	-	-	-	-

Revised:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
201812	(89,665,293)	-	(89,665,293)	(765,407)	(549,162,116)	(109,775,135)	(64,392,455)	(813,760,405)
201901	(89,371,616)	-	(89,371,616)	(768,070)	(549,724,164)	(109,916,312)	(64,497,682)	(814,277,843)
201902	(89,077,939)	-	(89,077,939)	(770,733)	(550,286,211)	(110,057,489)	(64,602,910)	(814,795,281)
201903	(88,784,262)	-	(88,784,262)	(773,396)	(550,848,259)	(110,198,666)	(64,708,137)	(815,312,719)
201904	(88,490,585)	-	(88,490,585)	(776,059)	(551,410,307)	(110,339,842)	(64,813,364)	(815,830,157)
201905	(88,196,908)	-	(88,196,908)	(778,722)	(551,972,355)	(110,481,019)	(64,918,591)	(816,347,594)
201906	(87,903,231)	-	(87,903,231)	(781,385)	(552,534,402)	(110,622,196)	(65,023,818)	(816,865,032)
201907	(87,609,554)	-	(87,609,554)	(784,048)	(553,096,450)	(110,763,373)	(65,129,045)	(817,382,470)
201908	(87,315,877)	-	(87,315,877)	(786,711)	(553,658,498)	(110,904,550)	(65,234,273)	(817,899,908)
201909	(87,022,200)	-	(87,022,200)	(789,374)	(553,877,490)	(111,045,727)	(65,339,500)	(818,074,290)
201910	(86,728,523)	-	(86,728,523)	(792,037)	(554,439,538)	(111,186,904)	(65,444,727)	(818,591,728)
201911	(86,434,846)	-	(86,434,846)	(794,700)	(555,001,585)	(111,328,081)	(65,549,954)	(819,109,166)
201912	(86,000,367)	-	(86,000,367)	(797,365)	(555,563,632)	(111,426,203)	(65,615,292)	(819,402,858)
AMA	(87,897,364)	-	(87,897,364)	(781,385)	(552,434,344)	(110,620,402)	(65,022,156)	(816,755,652)
EOP	(86,000,367)	-	(86,000,367)	(797,365)	(555,563,632)	(111,426,203)	(65,615,292)	(819,402,858)

A

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2019

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
Dec-18			(6,505,765)	249,237
Dec-19			(6,320,107)	256,108
Total	0	0	(12,825,872)	505,345
Average	0	0	(6,412,936)	252,672
Jan-19			(6,490,294)	249,810
Feb-19			(6,474,822)	250,382
Mar-19			(6,459,351)	250,955
Apr-19			(6,443,879)	251,527
May-19			(6,428,408)	252,100
Jun-19			(6,412,936)	252,672
Jul-19			(6,397,465)	253,245
Aug-19			(6,381,993)	253,818
Sep-19			(6,366,522)	254,390
Oct-19			(6,351,050)	254,963
Nov-19			(6,335,579)	255,535
Total	0	0	(76,955,234)	3,032,070
Average of monthly averages	0	0	(6,412,936)	252,672
	B	C	D	E

AVISTA UTILITIES
Accumulated Deferred Taxes
Average - Twelve Months Ended December 31, 2019

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u>
Dec-18	64,504	(1,886,752)	(266,006)
Dec-19	114,518	(1,675,965)	(9,345)
Total	179,021	(3,562,717)	(275,350)
Average	89,511	(1,781,359)	(137,675)
Jan-19	68,671	(1,869,187)	(266,006)
Feb-19	72,839	(1,851,621)	(266,006)
Mar-19	77,007	(1,834,056)	(266,006)
Apr-19	81,175	(1,816,490)	(266,006)
May-19	85,343	(1,798,924)	(266,006)
Jun-19	89,511	(1,781,359)	(266,006)
Jul-19	93,678	(1,763,793)	(266,006)
Aug-19	97,846	(1,746,227)	(266,006)
Sep-19	102,014	(1,728,662)	(147,027)
Oct-19	106,182	(1,711,096)	(147,027)
Nov-19	110,350	(1,693,530)	(147,027)
Total	1,074,127	(21,376,303)	(2,706,801)
Average of monthly averages	89,511	(1,781,359)	(225,567)
	F	H	G

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
201812			\$ (6,505,765.15)	-	\$ (6,505,765.15)
201901	\$ (6,505,765.15)	\$ 15,471.50	\$ (6,490,293.65)	-	\$ (6,490,293.65)
201902	\$ (6,490,293.65)	\$ 15,471.50	\$ (6,474,822.15)	-	\$ (6,474,822.15)
201903	\$ (6,474,822.15)	\$ 15,471.50	\$ (6,459,350.65)	-	\$ (6,459,350.65)
201904	\$ (6,459,350.65)	\$ 15,471.50	\$ (6,443,879.15)	-	\$ (6,443,879.15)
201905	\$ (6,443,879.15)	\$ 15,471.50	\$ (6,428,407.65)	-	\$ (6,428,407.65)
201906	\$ (6,428,407.65)	\$ 15,471.50	\$ (6,412,936.15)	-	\$ (6,412,936.15)
201907	\$ (6,412,936.15)	\$ 15,471.50	\$ (6,397,464.65)	-	\$ (6,397,464.65)
201908	\$ (6,397,464.65)	\$ 15,471.50	\$ (6,381,993.15)	-	\$ (6,381,993.15)
201909	\$ (6,381,993.15)	\$ 15,471.50	\$ (6,366,521.65)	-	\$ (6,366,521.65)
201910	\$ (6,366,521.65)	\$ 15,471.50	\$ (6,351,050.15)	-	\$ (6,351,050.15)
201911	\$ (6,351,050.15)	\$ 15,471.50	\$ (6,335,578.65)	-	\$ (6,335,578.65)
201912	\$ (6,335,578.65)	\$ 15,471.50	\$ (6,320,107.15)	-	\$ (6,320,107.15)
		\$ 185,658.00			

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
201812			249,236.93	\$ -	\$ 249,236.93
201901	\$ 249,236.93	\$ 572.59	249,809.52	\$ -	\$ 249,809.52
201902	\$ 249,809.52	\$ 572.59	250,382.11	\$ -	\$ 250,382.11
201903	\$ 250,382.11	\$ 572.59	250,954.70	\$ -	\$ 250,954.70
201904	\$ 250,954.70	\$ 572.59	251,527.29	\$ -	\$ 251,527.29
201905	\$ 251,527.29	\$ 572.59	252,099.88	\$ -	\$ 252,099.88
201906	\$ 252,099.88	\$ 572.59	252,672.47	\$ -	\$ 252,672.47
201907	\$ 252,672.47	\$ 572.59	253,245.06	\$ -	\$ 253,245.06
201908	\$ 253,245.06	\$ 572.59	253,817.65	\$ -	\$ 253,817.65
201909	\$ 253,817.65	\$ 572.59	254,390.24	\$ -	\$ 254,390.24
201910	\$ 254,390.24	\$ 572.59	254,962.83	\$ -	\$ 254,962.83
201911	\$ 254,962.83	\$ 572.59	255,535.42	\$ -	\$ 255,535.42
201912	\$ 255,535.42	\$ 572.59	256,108.01	\$ -	\$ 256,108.01
		\$ 6,871.08			

Need to see arr

(1) Prior Period Adjustment
 IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
201812				\$ 64,503.58
201901	\$ 64,503.58	\$ 4,167.83		\$ 68,671.41
201902	\$ 68,671.41	\$ 4,167.83		\$ 72,839.24
201903	\$ 72,839.24	\$ 4,167.83		\$ 77,007.07
201904	\$ 77,007.07	\$ 4,167.83		\$ 81,174.90
201905	\$ 81,174.90	\$ 4,167.83		\$ 85,342.73
201906	\$ 85,342.73	\$ 4,167.83		\$ 89,510.56
201907	\$ 89,510.56	\$ 4,167.83		\$ 93,678.39
201908	\$ 93,678.39	\$ 4,167.83		\$ 97,846.22
201909	\$ 97,846.22	\$ 4,167.83		\$ 102,014.05
201910	\$ 102,014.05	\$ 4,167.83		\$ 106,181.88
201911	\$ 106,181.88	\$ 4,167.83		\$ 110,349.71
201912	\$ 110,349.71	\$ 4,167.83		\$ 114,517.54
		\$ 50,013.96		

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance
201812			(1,886,752.46)	-	\$ (1,886,752.46)
201901	\$ (1,886,752.46)	\$ 17,565.65	(1,869,186.81)	-	\$ (1,869,186.81)
201902	\$ (1,869,186.81)	\$ 17,565.65	(1,851,621.16)	-	\$ (1,851,621.16)
201903	\$ (1,851,621.16)	\$ 17,565.65	(1,834,055.51)		\$ (1,834,055.51)
201904	\$ (1,834,055.51)	\$ 17,565.65	(1,816,489.86)		\$ (1,816,489.86)
201905	\$ (1,816,489.86)	\$ 17,565.65	(1,798,924.21)		\$ (1,798,924.21)
201906	\$ (1,798,924.21)	\$ 17,565.65	(1,781,358.56)		\$ (1,781,358.56)
201907	\$ (1,781,358.56)	\$ 17,565.65	(1,763,792.91)		\$ (1,763,792.91)
201908	\$ (1,763,792.91)	\$ 17,565.65	(1,746,227.26)		\$ (1,746,227.26)
201909	\$ (1,746,227.26)	\$ 17,565.65	(1,728,661.61)		\$ (1,728,661.61)
201910	\$ (1,728,661.61)	\$ 17,565.65	(1,711,095.96)		\$ (1,711,095.96)
201911	\$ (1,711,095.96)	\$ 17,565.65	(1,693,530.31)		\$ (1,693,530.31)
201912	\$ (1,693,530.31)	\$ 17,565.65	(1,675,964.66)		\$ (1,675,964.66)
		\$ 210,787.80			

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201812			(266,005.71)	-	\$(266,005.71)
201901	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)
201902	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)
201903	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)
201904	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)
201905	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)
201906	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)
201907	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)
201908	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)
201909	\$ (266,005.71)	\$ 118,979.00	(147,026.71)	-	\$(147,026.71)
201910	\$ (147,026.71)	\$ -	(147,026.71)	-	\$(147,026.71)
201911	\$ (147,026.71)	\$ -	(147,026.71)	-	\$(147,026.71)
201912	\$ (147,026.71)	\$ 137,682.00	(9,344.71)	-	\$(9,344.71)
		\$ 256,661.00			

Adjustment for Finalizing Tax Return	Ending Balance
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (147,026.71)
	\$ (147,026.71)
	\$ (147,026.71)
	\$ (9,344.71)

FERC Account Number	Description	CD	AA		
282919	DFIT-AFUDC Equity				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201812			(1,063,746.00)	-	\$ (1,063,746.00)
201901	\$ (1,063,746.00)	\$ -	(1,063,746.00)	-	\$ (1,063,746.00)
201902	\$ (1,063,746.00)	\$ -	(1,063,746.00)	-	\$ (1,063,746.00)
201903	\$ (1,063,746.00)	\$ (242,281.00)	(1,306,027.00)	-	\$ (1,306,027.00)
201904	\$ (1,306,027.00)	\$ -	(1,306,027.00)	-	\$ (1,306,027.00)
201905	\$ (1,306,027.00)	\$ -	(1,306,027.00)	-	\$ (1,306,027.00)
201906	\$ (1,306,027.00)	\$ (242,281.00)	(1,548,308.00)	-	\$ (1,548,308.00)
201907	\$ (1,548,308.00)	\$ -	(1,548,308.00)	-	\$ (1,548,308.00)
201908	\$ (1,548,308.00)	\$ -	(1,548,308.00)	-	\$ (1,548,308.00)
201909	\$ (1,548,308.00)	\$ (242,281.00)	(1,790,589.00)	-	\$ (1,790,589.00)
201910	\$ (1,790,589.00)	\$ -	(1,790,589.00)	-	\$ (1,790,589.00)
201911	\$ (1,790,589.00)	\$ -	(1,790,589.00)	-	\$ (1,790,589.00)
201912	\$ (1,790,589.00)	\$ (222,625.00)	(2,013,214.00)	-	\$ (2,013,214.00)
		\$ (949,468.00)			

AVISTA UTILITIES

Washington Electric Cost Study

Average - Twelve Months Ended December 31, 2019

Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>
Intangible	P	(7,378,723)	-	(7,378,723)			
Production	P	(122,502,862)	0	(122,502,862)	0	0	0
Transmission	T	(67,116,629)	0	0	(67,116,629)	0	0
Distribution	D	(162,648,130)	0	0	0	(162,648,130)	0
General Utility	O	(10,276,028)	0	0	0	0	(10,276,028)
ADFIT-COMMON ALL	O	(42,922,227)	(12,985,889)	0	0	0	(29,936,338)
ADFIT-COMMON ALL WWP	O	(421,012)	(127,375)	0	0	0	(293,637)
Total Accelerated Tax Depr		<u>(413,265,612)</u>	<u>(13,113,264)</u>	<u>(129,881,585)</u>	<u>(67,116,629)</u>	<u>(162,648,130)</u>	<u>(40,506,003)</u>
CDA Lake CDR Fund	P	0	0	0			
CDA Lake IPA Fund	P	0	0	0			
CDA Settlement	P	(4,209,451)	0	(4,209,451)			
CDA Settlement Costs	P	165,854		165,854			
Total Plant DFIT		<u>(417,309,209)</u>	<u>(13,113,264)</u>	<u>(133,925,182)</u>	<u>(67,116,629)</u>	<u>(162,648,130)</u>	<u>(40,506,003)</u>
Colstrip PCB	P	58,755	0	58,755	0	0	0
ADFIT-Plant - AFUDC Equity	O	(716,236)					(716,236)
AFUDC CWIP Intangibles	I	(110,149)	(110,149)				
FMB/MTN Elec	Allocate by Plant	(846,593)	(16,900)	(259,397)	(138,130)	(323,582)	(108,583)
	D	0					
Total Other Deferred FIT		<u>(1,614,223)</u>	<u>(127,049)</u>	<u>(200,642)</u>	<u>(138,130)</u>	<u>(323,582)</u>	<u>(824,819)</u>
Total Deferred FIT	L	<u>(418,923,432)</u>	<u>(13,240,313)</u>	<u>(134,125,824)</u>	<u>(67,254,759)</u>	<u>(162,971,712)</u>	<u>(41,330,822)</u>
Total Plant		3,125,125,013	62,384,728	957,543,829	509,896,912	1,194,476,413	400,823,131

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

(From IPL - Electric Data)

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

Allocation Factors

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

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PL-T-12A
For Twelve Months Ended December 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
1	182324	CDA Lake CDR Fund - Allocated	0	8,050,000	8,050,000	0	5,284,020	5,284,020	0	2,765,980	2,765,980
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,800	1,312,800	0	687,200	687,200
1	182333	CDA Settlement Costs	0	1,130,184	1,130,184	0	741,853	741,853	0	388,331	388,331
1	182381	CDA Settlement Past Storage	0	30,537,791	30,537,791	0	20,045,006	20,045,006	0	10,492,785	10,492,785
1	302000	Franchises & Consents	591,118	44,049,218	44,640,336	591,118	28,913,907	29,505,025	0	15,135,311	15,135,311
1,4	303000	Misc Intangible Plant- (C-IPL)	479,443	17,608,859	18,088,302	479,443	11,805,501	12,284,944	0	5,803,358	5,803,358
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	1,572,839	87,640,652	89,213,491	1,540,186	60,637,691	62,177,877	32,653	27,002,961	27,035,614
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	319,253	319,253	0	220,888	220,888	0	98,365	98,365
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	71,164,646	71,164,646	0	49,238,107	49,238,107	0	21,926,539	21,926,539
4	303120	Misc Intangible Plant-Software 12.5 YR (C-IPL)	0	21,368,709	21,368,709	0	14,784,796	14,784,796	0	6,583,913	6,583,913
4	303121	Misc Intangible Plant-AMI Software	14,412,224	1,485,422	15,897,646	14,412,224	1,027,749	15,439,973	0	457,673	457,673
TOTAL INTANGIBLE PLANT			17,055,624	285,354,734	302,410,358	17,022,971	194,012,318	211,035,289	32,653	91,342,416	91,375,069
STEAM PRODUCTION PLANT:											
1	310XXX	Land & Land Rights	0	3,578,472	3,578,472	0	2,348,909	2,348,909	0	1,229,563	1,229,563
1	311XXX	Structures & Improvements	78,608,202	61,034,892	139,643,094	51,370,706	40,063,303	91,434,009	27,237,496	20,971,589	48,209,085
1	312000	Boiler Plant	103,168,623	87,910,722	191,079,345	67,422,521	57,704,598	125,127,119	35,746,102	30,206,124	65,952,226
1	313000	Generators	5,350	1,974	7,324	3,459	1,296	4,755	1,891	678	2,569
1	314000	Turbogenerator Units	27,350,032	29,545,046	56,895,078	17,871,325	19,393,368	37,264,693	9,478,707	10,151,678	19,630,385
1	315000	Accessory Electric Equipment	12,251,828	17,191,002	29,442,830	8,006,678	11,284,174	19,290,852	4,245,150	5,906,828	10,151,978
1	316000	Miscellaneous Power Plant Equipment	9,992,461	6,923,985	16,916,446	6,530,095	4,544,904	11,074,999	3,462,366	2,379,081	5,841,447
TOTAL STEAM PRODUCTION PLANT			231,376,496	206,186,093	437,562,589	151,204,784	135,340,552	286,545,336	80,171,712	70,845,541	151,017,253
HYDRAULIC PRODUCTION PLANT:											
1	330XXX	Land & Land Rights	0	63,936,694	63,936,694	0	41,968,046	41,968,046	0	21,968,648	21,968,648
1	331XXX	Structures & Improvements	0	91,585,259	91,585,259	0	60,116,564	60,116,564	0	31,468,695	31,468,695
1	332XXX	Reservoirs, Dams, & Waterways	0	194,326,405	194,326,405	0	127,555,852	127,555,852	0	66,770,553	66,770,553
1	333000	Waterwheels, Turbines, & Generators	0	235,248,038	235,248,038	0	154,416,812	154,416,812	0	80,831,226	80,831,226
1	334000	Accessory Electric Equipment	0	69,558,647	69,558,647	0	45,658,296	45,658,296	0	23,900,351	23,900,351
1	335XXX	Miscellaneous Power Plant Equipment	0	14,485,189	14,485,189	0	9,508,078	9,508,078	0	4,977,111	4,977,111
1	336000	Roads, Railroads, & Bridges	0	4,314,765	4,314,765	0	2,832,212	2,832,212	0	1,482,553	1,482,553
TOTAL HYDRAULIC PRODUCTION PLANT			0	673,454,997	673,454,997	0	442,055,860	442,055,860	0	231,399,137	231,399,137
OTHER PRODUCTION PLANT:											
1	340200	Land & Land Rights	0	905,168	905,168	0	594,152	594,152	0	311,016	311,016
1	341000	Structures & Improvements	0	17,137,384	17,137,384	0	11,248,979	11,248,979	0	5,888,405	5,888,405
1	342000	Fuel Holders, Producers, & Accessories	0	21,388,757	21,388,757	0	14,039,580	14,039,580	0	7,349,177	7,349,177
1	343000	Prime Movers	0	23,508,032	23,508,032	0	15,430,672	15,430,672	0	8,077,360	8,077,360
1	344000	Generators	0	219,979,395	219,979,395	0	144,394,475	144,394,475	0	75,584,920	75,584,920
1	344010	Generators - Solar	0	167,468	167,468	0	109,926	109,926	0	57,542	57,542
1	345000	Accessory Electric Equipment	0	22,237,020	22,237,020	0	14,596,380	14,596,380	0	7,640,640	7,640,640
1	345010	Accessory Electric Equipment - Solar	0	33,210	33,210	0	21,799	21,799	0	11,411	11,411
1	346000	Miscellaneous Power Plant Equipment	0	1,710,833	1,710,833	0	1,122,991	1,122,991	0	587,842	587,842
TOTAL OTHER PRODUCTION PLANT			0	307,067,267	307,067,267	0	201,558,954	201,558,954	0	105,508,313	105,508,313
TOTAL PRODUCTION PLANT			231,376,496	1,186,708,357	1,418,084,853	151,204,784	778,955,366	930,160,150	80,171,712	407,752,991	487,924,703

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	445,088	28,256,172	28,701,260	290,865	18,547,351	18,838,216	154,223	9,708,821	9,863,044
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	(167)	25,833,994	25,833,827	(250)	16,957,434	16,957,184	83	8,876,560	8,876,643
1	353XXX	Station Equipment	8,466,021	267,747,955	276,213,976	5,532,403	175,749,758	181,282,161	2,933,618	91,998,197	94,931,815
1	354000	Towers & Fixtures	11,328,617	5,852,939	17,181,556	7,403,253	3,841,869	11,245,122	3,925,364	2,011,070	5,936,434
1	355000	Poles & Fixtures	3,804	269,825,445	269,829,249	2,474	177,113,422	177,115,896	1,330	92,712,023	92,713,353
1	356000	Overhead Conductors & Devices	8,871,361	142,668,461	151,539,822	5,797,417	93,647,578	99,444,995	3,073,944	49,020,883	52,094,827
1	357000	Underground Conduit	0	3,089,899	3,089,899	0	2,028,210	2,028,210	0	1,061,689	1,061,689
1	358000	Underground Conductors & Devices	0	2,438,722	2,438,722	0	1,600,777	1,600,777	0	837,945	837,945
1	359000	Roads & Trails	55,841	2,053,411	2,109,252	36,492	1,347,859	1,384,351	19,349	705,552	724,901
TOTAL TRANSMISSION PLANT			29,170,565	747,766,998	776,937,563	19,062,654	490,834,258	509,896,912	10,107,911	256,932,740	267,040,651
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	7,720,032	0	7,720,032	6,249,478	0	6,249,478	1,470,554	0	1,470,554
99	360400	Land Easements	2,828,847	0	2,828,847	538,580	0	538,580	2,290,267	0	2,290,267
99	360500	Land Ease Perpetual	367,850	0	367,850	0	0	0	367,850	0	367,850
99	361000	Structures & Improvements	34,081,827	0	34,081,827	27,284,016	0	27,284,016	6,797,811	0	6,797,811
3	362000	Station Equipment	137,959,915	3,048,699	141,008,614	92,835,438	2,115,248	94,950,686	45,124,477	933,451	46,057,928
99	363000	Energy Storage Equipment	2,592,393	0	2,592,393	2,592,393	0	2,592,393	0	0	0
99	364000	Poles, Towers, & Fixtures	422,263,335	0	422,263,335	274,387,139	0	274,387,139	147,876,196	0	147,876,196
99	365000	Overhead Conductors & Devices	273,470,424	0	273,470,424	174,751,064	0	174,751,064	98,719,360	0	98,719,360
99	366000	Underground Conduit	121,097,293	0	121,097,293	79,249,261	0	79,249,261	41,848,032	0	41,848,032
99	367000	Underground Conductors & Devices	213,880,644	0	213,880,644	141,799,870	0	141,799,870	72,080,774	0	72,080,774
99	368000	Line Transformers	275,318,864	0	275,318,864	189,938,121	0	189,938,121	85,380,743	0	85,380,743
99	369XXX	Services	176,426,647	0	176,426,647	116,033,074	0	116,033,074	60,393,573	0	60,393,573
99	371XXX	Installations on Customers' Premises	1,716,016	0	1,716,016	1,716,016	0	1,716,016	0	0	0
99	370XXX	Meters	66,648,226	0	66,648,226	43,512,208	0	43,512,208	23,136,018	0	23,136,018
99	373XXX	Street Light & Signal Systems	63,956,185	0	63,956,185	41,474,507	0	41,474,507	22,481,678	0	22,481,678
TOTAL DISTRIBUTION PLANT			1,800,328,498	3,048,699	1,803,377,197	1,192,361,165	2,115,248	1,194,476,413	607,967,333	933,451	608,900,784
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,526,755	7,724,309	9,251,064	823,996	5,344,372	6,168,368	702,759	2,379,937	3,082,696
4	390XXX	Structures & Improvements	19,024,100	92,826,792	111,850,892	10,642,213	64,225,929	74,868,142	8,381,887	28,600,863	36,982,750
4	391XXX	Office Furniture & Equipment	4,475,370	62,774,189	67,249,559	4,430,237	43,432,834	47,863,071	45,133	19,341,355	19,386,488
4	392XXX	Transportation Equipment	35,028,419	22,862,349	57,890,768	24,687,071	15,818,231	40,505,302	10,341,348	7,044,118	17,385,466
4	393000	Stores Equipment	424,929	3,859,115	4,284,044	248,826	2,670,083	2,918,909	176,103	1,189,032	1,365,135
4	394000	Tools, Shop & Garage Equipment	1,716,776	14,180,010	15,896,786	743,160	9,811,007	10,554,167	973,616	4,369,003	5,342,619
4	394100	Electric Charging Stations	0	115,659	115,659	0	80,023	80,023	0	35,636	35,636
4	395XXX	Laboratory Equipment	375,408	2,256,731	2,632,139	361,743	1,561,410	1,923,153	13,665	695,321	708,986
4	396XXX	Power Operated Equipment	24,109,838	9,356,671	33,466,509	14,240,883	6,473,787	20,714,670	9,868,955	2,882,884	12,751,839
4	397XXX	Communications Equipment	27,130,071	80,927,434	108,057,505	17,547,974	55,992,882	73,540,856	9,582,097	24,934,552	34,516,649
4	398000	Miscellaneous Equipment	13,522	606,438	619,960	0	419,588	419,588	13,522	186,850	200,372
TOTAL GENERAL PLANT			113,825,188	297,489,697	411,314,885	73,726,103	205,830,146	279,556,249	40,099,085	91,659,551	131,758,636
TOTAL PLANT IN SERVICE			2,191,756,371	2,520,368,485	4,712,124,856	1,453,377,677	1,671,747,336	3,125,125,013	738,378,694	848,621,149	1,586,999,843

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

AVISTA UTILITIES

			*****SYSTEM*****			*****WASHINGTON*****			*****IDAHO*****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	(170,285,000)	(139,341,626)	(309,626,626)	(110,909,572)	(91,463,843)	(202,373,415)	(59,375,428)	(47,877,783)	(107,253,211)
E-ADEP		Hydro Production Plant	0	(140,898,029)	(140,898,029)	0	(92,485,466)	(92,485,466)	0	(48,412,563)	(48,412,563)
E-ADEP		Other Production Plant	0	(133,423,172)	(133,423,172)	0	(87,578,970)	(87,578,970)	0	(45,844,202)	(45,844,202)
E-ADEP		Transmission Plant	(16,545,268)	(207,700,244)	(224,245,512)	(10,681,286)	(136,334,440)	(147,015,726)	(5,863,982)	(71,365,804)	(77,229,786)
E-ADEP		Distribution Plant	(584,031,517)	(215,296)	(584,246,813)	(358,839,418)	(149,377)	(358,988,795)	(225,192,099)	(65,919)	(225,258,018)
E-ADEP		General Plant	(39,711,719)	(99,277,590)	(138,989,309)	(24,058,531)	(68,689,172)	(92,747,703)	(15,653,188)	(30,588,418)	(46,241,606)
TOTAL ACCUMULATED DEPRECIATION			(810,573,504)	(720,855,957)	(1,531,429,461)	(504,488,807)	(476,701,268)	(981,190,075)	(306,084,697)	(244,154,689)	(550,239,386)
ACCUMULATED AMORTIZATION											
E-AAAMT		Production/Transmission-Franchises/Misc Intangibles	0	(14,403,378)	(14,403,378)	0	(9,454,377)	(9,454,377)	0	(4,949,001)	(4,949,001)
E-AAAMT		Distribution-Franchises/Misc Intangibles	(274,217)	0	(274,217)	(274,217)	0	(274,217)	0	0	0
E-AAAMT		General Plant - 303000	0	(2,558,411)	(2,558,411)	0	(1,767,061)	(1,767,061)	0	(791,350)	(791,350)
E-AAAMT		Miscellaneous IT Intangible Plant -3031XX	(3,564,921)	(60,766,111)	(64,331,032)	(3,539,351)	(42,043,465)	(45,582,816)	(25,570)	(18,722,646)	(18,748,216)
E-AAAMT		General Plant - 390200, 396200	0	(168,776)	(168,776)	0	(116,774)	(116,774)	0	(52,002)	(52,002)
TOTAL ACCUMULATED AMORTIZATION			(3,839,138)	(77,896,676)	(81,735,814)	(3,813,568)	(53,381,677)	(57,195,245)	(25,570)	(24,514,999)	(24,540,569)
TOTAL ACCUMULATED DEPR/AMORT			(814,412,642)	(798,752,633)	(1,613,165,275)	(508,302,375)	(530,082,945)	(1,038,385,320)	(306,110,267)	(268,669,688)	(574,779,955)
NET ELECTRIC UTILITY PLANT before ADFIT			1,377,343,729	1,721,615,852	3,098,959,581	945,075,302	1,141,664,391	2,086,739,693	432,268,427	579,951,461	1,012,219,888
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	89,511	89,511	0	58,755	58,755	0	30,756	30,756
12		ADFIT - Electric Plant In Service (282900)	0	(550,604,716)	(550,604,716)	0	(370,760,698)	(370,760,698)	0	(179,844,018)	(179,844,018)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(61,501,613)	(61,501,613)	0	(42,552,351)	(42,552,351)	0	(18,949,262)	(18,949,262)
4		ADFIT - Plant AFUDC Equity (282919 from C-DTX)	0	(1,035,188)	(1,035,188)	0	(716,236)	(716,236)	0	(318,952)	(318,952)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(159,200)	(159,200)	0	(110,149)	(110,149)	0	(49,051)	(49,051)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(6,412,936)	(6,412,936)	0	(4,209,451)	(4,209,451)	0	(2,203,485)	(2,203,485)
1		ADFIT - CDA Settlement Costs (283333)	0	252,672	252,672	0	165,854	165,854	0	86,818	86,818
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(1,257,248)	(1,257,248)	0	(846,593)	(846,593)	0	(410,655)	(410,655)
TOTAL ACCUMULATED DFIT			0	(620,628,718)	(620,628,718)	0	(418,970,869)	(418,970,869)	0	(201,657,849)	(201,657,849)
NET ELECTRIC UTILITY PLANT			1,377,343,729	1,100,987,134	2,478,330,863	945,075,302	722,693,522	1,667,768,824	432,268,427	378,293,612	810,562,039
ALLOCATION RATIOS:											
E-ALL	1	Production/Transmission Ratio		100.000%			65.640%			34.360%	
E-ALL	3	Direct Distribution Operating Expense		100.000%			69.382%			30.618%	
E-ALL	4	Jurisdictional 4-Factor Ratio		100.000%			69.189%			30.811%	
E-ALL	12	Net Electric Plant (before ADFIT) - AMA		100.000%			67.337%			32.663%	
E-ALL	99	Not Allocated		0.000%			0.000%			0.000%	

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

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

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

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

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

Rate Base Balances per Results are shown on Workpaper Ref. E-DDC-2

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

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

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

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

AVERAGE MONTHLY AVERAGES (13 Month average)

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

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

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

AVERAGE MONTHLY AVERAGES (13 Month average)

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

Source: General Ledger, see attached

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

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

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

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

AVISTA UTILITIES

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

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

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

Test Period Amortization
Amortization per ROO
Adjustment

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

AVISTA UTILITIES

	<u>Disallowance</u>	<u>Cumulative Amortization</u>	<u>Accumulated Depreciation</u>	<u>Combined Accum Depr And Amort</u>	
Dec-17	\$5,247,725	\$5,083,752	\$26,473	5,110,225	
Dec-18	5,247,725	\$5,247,725	\$0	5,247,725	
Total	\$10,495,450	\$10,331,477	\$26,473	\$10,357,950	
Divide by 2	÷ 2	÷ 2	÷ 2	÷ 2	
Average	\$5,247,725	\$5,165,739	\$13,237	\$5,178,975	
Jan/18	5,247,725	5,097,418	24,062	5,121,480	
Feb/18	5,247,725	5,111,084	21,651	5,132,735	
Mar/18	5,247,725	5,124,750	19,240	5,143,990	
Apr/18	5,247,725	5,138,416	16,829	5,155,245	
May/18	5,247,725	5,152,082	14,418	5,166,500	15,580,725
Jun/18	5,247,725	5,165,748	12,007	5,177,755	
Jul/18	5,247,725	5,179,414	9,596	5,189,010	
Aug/18	5,247,725	5,193,080	7,185	5,200,265	
Sep/18	5,247,725	5,206,746	4,774	5,211,520	
Oct/18	5,247,725	5,220,412	2,363	5,222,775	
Nov/18	5,247,725	5,234,078	-48	5,234,030	
Total	\$62,972,700	\$61,988,967	\$145,314	\$62,134,280	
Divide by 12	÷ 12	÷ 12	÷ 12	÷ 12	
Average of Monthly Averages	\$5,247,725	\$5,165,747	\$12,110	\$5,177,857	
Rate Base Adjustment					
	Disallowance			(5,247,725)	
	Accum Depr & Amort			5,177,857	
	Elim ADFIT on Disallowed Plt			0	
	Net Rate Base Adjustment			(\$69,868)	

AVISTA UTILITIES

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

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

Book Depreciation Rates		

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

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

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

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

\$0
\$0
\$0 AMA

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

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

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

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

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

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

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

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

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

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

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

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

Total AMA Rate Base

\$15,676

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

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

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

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

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

Avista Utilites
Montana Settlement Lease Payment
Washington AMA Rate Year

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

Total 2017 AMA Rate Base

\$0

Annual Expense

TOTAL**WA****ID****Test Year:**Annual Payment
(2019 Expense)

\$ 4,983,557	\$	3,271,207	\$	1,712,350
--------------	----	-----------	----	-----------

Total 2019 Annual Expense

\$ 4,983,557	\$	3,271,207	\$	1,712,350
--------------	----	-----------	----	-----------

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

Avista Utilites
Montana Settlement Lease Payment
Annual Expense

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

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

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

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

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

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

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

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

RECAP

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

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

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

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

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

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

AVISTA UTILITIES
Washington Customer Deposits

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

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

AMA Deposits \$2,566,421.22

Allocate WA Deposits to Service (1):

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

Per:

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

Gas, Electric and Solid Waste Companies

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

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

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

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

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

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	E-WC
	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	-
28	Debt Interest	21
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$21)
	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	(3,752)
49	TOTAL RATE BASE	(\$3,752)

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2019 - Average of Monthly Averages Basis

Line No.	Description	12.2019 AMA	Adjustment	Adjusted
1	AVERAGE INVESTED CAPITAL			
2	Common Equity	1,896,630,249		1,896,630,249
3	Trust Originated Preferred Securities	51,547,000		51,547,000
4	Long-Term Debt	1,659,998,393		1,659,998,393
5	Unamortized Debt Expense & Reacq. Gain/Loss	(21,400,602)		(21,400,602)
6	Current Portion Long Term Debt	88,416,667		88,416,667
7	Notes Payable - Current	137,612,500		137,612,500
8				
9	Total Average Invested Capital	3,812,804,206	-	3,812,804,206
10				
11	AVERAGE OPERATING INVESTMENTS			
12				
13	Electric Utility Plant	4,260,288,190		4,260,288,190
14	Electric Accumulated Depreciation	(1,484,235,016)		(1,484,235,016)
15	Gas Utility Plant	1,278,676,973		1,278,676,973
16	Gas Accumulated Depreciation	(388,424,682)		(388,424,682)
17	WPNG Acquisition Adjustment	(430,515,571)		(430,515,571)
18	WPNG Acquisition Adju. Accum. Amort.	411,541,364		411,541,364
19	Common Plant	626,325,378		626,325,378
20	Common Accumulated Depreciation	(180,220,308)		(180,220,308)
21	Customer Deposits and Advances	(6,095,767)		(6,095,767)
22	Accumulated Deferred Taxes	(845,315,520)		(845,315,520)
23	Other Regulatory Assets/Liabilities	17,512,946		17,512,946
24	Unrecovered Purchased Gas Costs - PGA	(5,006,436)		(5,006,436)
25	Conservation Programs	10,456,806		10,456,806
26	Provision for Pensions	0		0
27	Investment in Exchange Power	544,173		544,173
28	Total Average Operating Investment	3,265,532,530	-	3,265,532,530
29				
30				
31	Construction Work in Progress			
32				
33	Electric and Gas Construction Work in Process	169,094,177		169,094,177
34	Preliminary Surveys	89,344		89,344
35	Total Construction Work in Progress	169,183,521	-	169,183,521
36				
37	Non-Utility / Nonoperating Investments			
38				
39	Non-Utility Property	17,247,671		17,247,671
40	Investment in Subsidiaries	199,477,435		199,477,435
41	Other Investments & FAS 133	11,624,984		11,624,984
42	Other Special Funds	160		160
43	Special Deposits and Temporary Investments	1,118,950		1,118,950
44	Misc. Deferred Charges / Other Deferred Credits Net	(28,921,442)		(28,921,442)
45	Receivable/Payable Associated Co.-Net	(9,472,855)		(9,472,855)
46	Derivative Assets/Liabilities Net	92,874,032		92,874,032
47	Accumulated Deferred Federal Income Tax	9,699,395		9,699,395
48	FAS 109 Regulatory Asset/Liability Net	(0)		(0)
49	Other Accounts and Notes Receivable	0		0
50	Other Current and Accrued Liabilities	(2,283,015)		(2,283,015)
51	Total Non Operating Investment	291,365,316	-	291,365,316
52				
53	Total Average Investments	3,726,081,368	-	3,726,081,368
54				
55	Total Investor Supplied Capital	86,722,838	-	86,722,838
56				

Avista Corp
Combined Working Capital
For the Twelve Month Period Ending December 31, 2019 - Average of Monthly Averages Basis

Line No.	Description			
II - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING (Revised 1/1/18 WA Docket UE-170485/UG-170486)				
	Rate Base	3,311,615,714		3,311,615,714
	Non-Utility Investments	414,465,654	-	414,465,654
	Total Investment	<u>3,726,081,368</u>	-	<u>3,726,081,368</u>
	Ratio:			
	Rate Base	88.88%		88.88%
	Non-Utility Investments	11.12%		11.12%
	Total Investment	<u>100.0%</u>		<u>100.0%</u>
	Working Capital Allocation:			
	Operating (Rate Base Portion)	77,079,258		77,079,258
	Non-Operating (Non-Utility Investment Portion)	9,643,580		9,643,580
	Total Working Capital	<u>86,722,838</u>		<u>86,722,838</u>

Avista Corp
 Working Capital - Proposed Allocation
 For the Twelve Month Period Ending December 31, 2019
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 9,643,580

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	42,945,822	(4,775,575)	38,170,247	65.64%	34.36%	0.00%	0.00%	0.00%	25,054,950	13,115,297	0	0	0
	ED.ID	0	0	0	0.00%	100.00%	0.00%	0.00%	0.00%	0	0	0	0	0
	GD.AN	0	0	0	0.00%	0.00%	68.68%	31.32%	0.00%	0	0	0	0	0
	GD.ID	11,469	(1,275)	10,194	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	10,194	0
	GD.OR	2,101,164	(233,649)	1,867,515	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	1,867,515
	GD.WA	27,154	(3,020)	24,135	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	24,135	0	0
1 Total		45,085,610	(5,013,520)	40,072,090						25,054,950	13,115,297	24,135	10,194	1,867,515
2	CD.AA	(25,666,164)	2,854,077	(22,812,087)	34.19%	18.01%	22.44%	11.48%	13.88%	(7,799,623)	(4,108,776)	(5,119,671)	(2,618,137)	(3,165,880)
	CD.ID	3,690	(410)	3,280	0.00%	60.61%	0.00%	39.39%	0.00%	0	1,988	0	1,292	0
	CD.WA	(615,618)	68,457	(547,161)	60.61%	0.00%	39.39%	0.00%	0.00%	(331,658)	0	(215,504)	0	0
	ED.AN	(61,172)	6,802	(54,370)	65.50%	34.50%	0.00%	0.00%	0.00%	(35,610)	(18,759)	0	0	0
	ED.ID	3,923,406	(436,283)	3,487,123	0.00%	100.00%	0.00%	0.00%	0.00%	0	3,487,123	0	0	0
	ED.WA	12,925,191	(1,437,281)	11,487,910	100.00%	0.00%	0.00%	0.00%	0.00%	11,487,910	0	0	0	0
	GD.AA	0	0	0	0.00%	0.00%	46.95%	24.01%	29.03%	0	0	0	0	0
	GD.AN	(10,748)	1,195	(9,553)	0.00%	0.00%	66.16%	33.84%	0.00%	0	0	(6,321)	(3,232)	0
	GD.ID	716,888	(79,718)	637,170	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	637,170	0
	GD.WA	2,535,193	(281,913)	2,253,280	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	2,253,280	0	0
2 Total		(6,249,333)	694,926	(5,554,407)						3,321,019	(638,424)	(3,088,215)	(1,982,908)	(3,165,880)
4	CD.AA	85,488,249	(9,506,293)	75,981,956	48.83%	21.75%	14.89%	5.62%	8.91%	37,103,670	16,522,875	11,314,475	4,271,704	6,769,232
	CD.AN	(57,560)	6,401	(51,160)	53.88%	23.99%	16.06%	6.06%	0.00%	(27,565)	(12,275)	(8,218)	(3,102)	0
	CD.ID	(14,585)	1,622	(12,963)	0.00%	77.87%	0.00%	22.13%	0.00%	0	(10,094)	0	(2,868)	0
	CD.WA	(1,015,731)	112,949	(902,782)	77.87%	0.00%	22.13%	0.00%	0.00%	(703,023)	0	(199,759)	0	0
	ED.AN	(11,741,061)	1,305,606	(10,435,455)	69.19%	30.81%	0.00%	0.00%	0.00%	(7,220,187)	(3,215,268)	0	0	0
	ED.ID	2,610,015	(290,234)	2,319,781	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,319,781	0	0	0
	ED.MT	2,901	(323)	2,579	69.19%	30.81%	0.00%	0.00%	0.00%	1,784	794	0	0	0
	ED.WA	7,423,755	(825,522)	6,598,233	100.00%	0.00%	0.00%	0.00%	0.00%	6,598,233	0	0	0	0
	GD.AA	2,114,516	(235,134)	1,879,382	0.00%	0.00%	50.65%	19.12%	30.22%	0	0	951,954	359,404	568,024
	GD.AN	(3,810,693)	423,749	(3,386,944)	0.00%	0.00%	72.59%	27.41%	0.00%	0	0	(2,458,684)	(928,260)	0
	GD.ID	1,443,542	(160,522)	1,283,020	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	1,283,020	0
	GD.WA	1,169,947	(130,098)	1,039,849	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	1,039,849	0	0
4 Total		83,613,294	(9,297,798)	74,315,496						35,752,912	15,605,813	10,639,617	4,979,897	7,337,257
20	ED.ID	(5,122,010)	569,568	(4,552,443)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(4,552,443)	0	0	0
	ED.MT	(7,425,448)	825,710	(6,599,738)	65.64%	34.36%	0.00%	0.00%	0.00%	(4,332,068)	(2,267,670)	0	0	0
	ED.OR	423,586	(47,103)	376,483	65.64%	34.36%	0.00%	0.00%	0.00%	247,124	129,360	0	0	0
	ED.WA	(17,530,894)	1,949,435	(15,581,458)	100.00%	0.00%	0.00%	0.00%	0.00%	(15,581,458)	0	0	0	0
	GD.ID	(1,447,141)	160,922	(1,286,219)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,286,219)	0
	GD.OR	(32,900)	3,658	(29,241)	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	(29,241)
	GD.WA	(4,591,927)	510,622	(4,081,305)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(4,081,305)	0	0
20 Total		(35,726,733)	3,972,813	(31,753,921)						(19,666,403)	(6,690,753)	(4,081,305)	(1,286,219)	(29,241)
Grand Total		86,722,838	(9,643,580)	77,079,259						44,462,479	21,391,933	3,494,232	1,720,965	6,009,650

Adjustment for Special Deposits that earn interest

(3,752,470) (1,144,287)

Working Capital - Filed

40,710,009 21,391,933 2,349,945 1,720,965 6,009,650

Adjustment

- - - - -

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
1	ED.AN	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	ZZ	ZZ	11,366,275.60		11,366,275.60
1	ED.AN	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	ZZ	ZZ	0.00		0.00
1	ED.AN	128300	SPECIAL FUNDS-TRANSMN SRVC RE	ZZ	ZZ	85,519.98		85,519.98
1	ED.AN	134150	OTHER SPECIAL DEPOSITS-ENERGY	ZZ	ZZ	0.00		0.00
1	ED.AN	135600	WORKING FUND-CS2	ZZ	ZZ	0.00		0.00
1	ED.AN	135630	WORKING FUND-COLSTRIP	ZZ	ZZ	710,058.69		710,058.69
1	ED.AN	142150	CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	1,145,985.62		1,145,985.62
1	ED.AN	142500	CUST ACCT REC-UNBILLED REV ELE	ZZ	ZZ	35,472,368.96		35,472,368.96
1	ED.AN	142610	CUST ACCT REC-RESALE ELECTRIC	ZZ	ZZ	9,162,512.40		9,162,512.40
1	ED.AN	143210	OTHER ACCT REC-POWER TRANSACTI	ZZ	ZZ	1,696,923.59		1,696,923.59
1	ED.AN	143220	OTHER ACCT REC-HEADWATER	ZZ	ZZ	23,506.06		23,506.06
1	ED.AN	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	85,585.27		85,585.27
1	ED.AN	143502	OTHER ACCT REC-APP LNMIN SCHOOL	ZZ	ZZ	790.89		790.89
1	ED.AN	151120	FUEL STOCK COAL-COLSTRIP	ZZ	ZZ	2,243,206.66		2,243,206.66
1	ED.AN	151210	FUEL STOCK HOG FUEL-KFGS	ZZ	ZZ	2,455,388.01		2,455,388.01
1	ED.AN	154150	PLANT MAT & OPER NON_STD	ZZ	ZZ	12,354.00		12,354.00
1	ED.AN	154300	PLANT MAT & OPER SUP-COYOTE SP	ZZ	ZZ	1,129,001.40		1,129,001.40
1	ED.AN	154400	PLANT MAT & OPER SUP-COLSTRIP	ZZ	ZZ	3,031,417.70		3,031,417.70
1	ED.AN	165210	PREPAYMENTS-RATHDRM MUN DVLPMNT	ZZ	ZZ	0.00		0.00
1	ED.AN	165240	PREPAYMENTS-BPA TRANS RESERVAT	ZZ	ZZ	96,101.82		96,101.82
1	ED.AN	165250	COLSTRIP PREPAID ASSET	ZZ	ZZ	94,816.17		94,816.17
1	ED.AN	165260	PREPAYMENTS-SPOKANE TRIBE	ZZ	ZZ	448,822.48		448,822.48
1	ED.AN	165270	PREPAYMENTS-REC & CCX	ZZ	ZZ	0.00		0.00
1	ED.AN	165312	GAS IMBALANCE - LANCASTER	ED	AN	(12,741.67)		(12,741.67)
1	ED.AN	165340	GAS IMBALANCE-COYOTE SPRINGS 2	ED	AN	(8,862.93)		(8,862.93)
1	ED.AN	165350	GAS IMBALANCE-RATHDRUM	ED	AN	10,642.51		10,642.51
1	ED.AN	165360	GAS IMBALANCE-NORTHEAST CT	ED	AN	659.72		659.72
1	ED.AN	165370	GAS IMBALANCE-BOULDER PARK	ED	AN	4,735.72		4,735.72
1	ED.AN	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	(2,424.66)		(2,424.66)
1	ED.AN	165390	GAS IMBALANCE-KETTLE FALLS GS	ED	AN	(1,193.67)		(1,193.67)
1	ED.AN	190365	ADFIT-MT Lease Payments	ED	AN	3,541,792.86		3,541,792.86
1	ED.AN	232110	ACCTS PAY-POWER TRANSACTIONS	ZZ	AA/ZZ	(11,013,969.68)		(11,013,969.68)
1	ED.AN	232170	ACCTS PAY-BPA TRANSACTIONS	ZZ	ZZ	(3,385,322.86)		(3,385,322.86)
1	ED.AN	232180	ACCTS PAY-POLE RENTAL	ZZ	ZZ	(390,046.85)		(390,046.85)
1	ED.AN	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(2,149,199.61)		(2,149,199.61)
1	ED.AN	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(4,685,691.69)		(4,685,691.69)
1	ED.AN	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(1,654,664.39)		(1,654,664.39)
1	ED.AN	232635	ACCTS PAY-COLSTRIP TRANSMISSION	ZZ	ZZ	(63,727.09)		(63,727.09)
1	ED.AN	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(277,775.89)		(277,775.89)
1	ED.AN	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(1,318,002.59)		(1,318,002.59)
1	ED.AN	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	(183,333.31)		(183,333.31)

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
1	ED.AN	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	0.00		0.00
1	ED.AN	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(806,923.70)		(806,923.70)
1	ED.AN	241200	MISC LIAB-FOREST USE PERMITS	ED	AN	0.00		0.00
1	ED.AN	242060	MISC LIAB-FOREST USE PERMITS	ZZ	ZZ	(2,704,771.93)		(2,704,771.93)
1	ED.AN	242375	MISC LIAB-MT LEASE PAYMENTS	ZZ	ZZ	(941,364.12)		(941,364.12)
1	ED.AN	242385	MISC LIAB-MT INVASIVE SPECIES FEE	ED	AN	(263,027.79)		(263,027.79)
1	ED.AN	242500	MISC LIABILITY-MISC NON-MON PW	ZZ	ZZ	(9,599.19)		(9,599.19)
1	ED.AN Total					42,945,822.49	0.00	42,945,822.49
1	ED.ID	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	0.00		0.00
1	ED.ID Total					0.00	0.00	0.00
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00		0.00
1	GD.AN Total					0.00	0.00	0.00
1	GD.ID	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	11,469.35		11,469.35
1	GD.ID Total					11,469.35	0.00	11,469.35
1	GD.OR	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	OR	(7,997.06)		(7,997.06)
1	GD.OR	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	OR	2,252,975.66		2,252,975.66
1	GD.OR	144600	ACCUMULATED RETAIL REINSTATEME	GD	OR	0.00		0.00
1	GD.OR	144700	ACCUMULATED RETAIL RECOVERIES	GD	OR	0.00		0.00
1	GD.OR	165320	GAS IMBALANCE-AVISTA LDC	GD	OR	(124,162.81)		(124,162.81)
1	GD.OR	190200	ADFIT INJURY AND DAMAGE	GD	AS/OR	4,899.89		4,899.89
1	GD.OR	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AS/OR	(730,926.08)		(730,926.08)
1	GD.OR	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	CA/OR	707,592.75		707,592.75
1	GD.OR	236250	MOTOR VEHICLE TAX-OREGON	ZZ	ZZ	0.00		0.00
1	GD.OR	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	0.00		0.00
1	GD.OR	236690	OR REGULATORY BETC	ZZ	ZZ	0.00		0.00
1	GD.OR	242400	STATE COMMISSION FEE ACCRUED	GD	OR	96,443.12		96,443.12
1	GD.OR	242770	LOW INCOME ENERGY ASSIST	GD	OR	(97,661.07)		(97,661.07)
1	GD.OR Total					2,101,164.40	0.00	2,101,164.40
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	27,154.12		27,154.12
1	GD.WA Total					27,154.12	0.00	27,154.12
1 Total						45,085,610.36	0.00	45,085,610.36
2	CD.AA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	CA	0.00		0.00
2	CD.AA	144600	ACCUMULATED RETAIL REINSTATEME	GD	CA	0.00		0.00
2	CD.AA	144700	ACCUMULATED RETAIL RECOVERIES	GD	CA	0.00		0.00
2	CD.AA	144990	ACC PROV FOR UNCOLLECTIBLES-RE	CD	AA	(26,551,892.37)		(26,551,892.37)
2	CD.AA	190810	ADFIT BAD DEBT RESERVE & WRITE	CD	AA	885,728.05		885,728.05
2	CD.AA Total					(25,666,164.32)	0.00	(25,666,164.32)
2	CD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	ID	0.00		0.00
2	CD.ID	144600	ACCUMULATED RETAIL REINSTATEME	CD	ID	0.00		0.00
2	CD.ID	144700	ACCUMULATED RETAIL RECOVERIES	CD	ID	0.00		0.00
2	CD.ID	242400	STATE COMMISSION FEE ACCRUED	CD	ID	3,690.43		3,690.43

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
2	CD.ID Total					3,690.43	0.00	3,690.43
2	CD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	WA	0.00		0.00
2	CD.WA	144600	ACCUMULATED RETAIL REINSTATEME	CD	WA	0.00		0.00
2	CD.WA	144700	ACCUMULATED RETAIL RECOVERIES	CD	WA	0.00		0.00
2	CD.WA	242400	STATE COMMISSION FEE ACCRUED	CD	WA	287,184.60		287,184.60
2	CD.WA	242770	LOW INCOME ENERGY ASSIST	CD	WA	(902,802.45)		(902,802.45)
2	CD.WA Total					(615,617.85)	0.00	(615,617.85)
2	ED.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	AN	(61,172.02)		(61,172.02)
2	ED.AN	144610	ACC PROV FOR UNCOLLECTIBLES-RE	ED	AN	0.00		0.00
2	ED.AN	190810	ADFIT BAD DEBT RESERVE & WRITE	ED	AN	0.00		0.00
2	ED.AN Total					(61,172.02)	0.00	(61,172.02)
2	ED.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	ID	3,923,405.91		3,923,405.91
2	ED.ID Total					3,923,405.91	0.00	3,923,405.91
2	ED.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	WA	0.00		0.00
2	ED.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	WA	13,158,830.95		13,158,830.95
2	ED.WA	144700	ACCUMULATED RETAIL RECOVERIES	ED	WA	0.00		0.00
2	ED.WA	232830	CITY OF PALOUSE STREET LIGHTS	ED/ZZ	WA/ZZ	(687.33)		(687.33)
2	ED.WA	242770	LOW INCOME ENERGY ASSIST	ED	WA	(232,952.23)		(232,952.23)
2	ED.WA Total					12,925,191.39	0.00	12,925,191.39
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00		0.00
2	GD.AA Total					0.00	0.00	0.00
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	(10,747.98)		(10,747.98)
2	GD.AN Total					(10,747.98)	0.00	(10,747.98)
2	GD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	ID	716,887.83		716,887.83
2	GD.ID Total					716,887.83	0.00	716,887.83
2	GD.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	WA	0.00		0.00
2	GD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	WA	2,535,193.33		2,535,193.33
2	GD.WA Total					2,535,193.33	0.00	2,535,193.33
2 Total						(6,249,333.28)	0.00	(6,249,333.28)
4	CD.AA	131120	CASH-PAYROLL	ZZ	ZZ	(4,216.81)		(4,216.81)
4	CD.AA	131140	CASH-WORKERS COMPENSATION	ZZ	ZZ	(0.13)		(0.13)
4	CD.AA	131170	CASH - AM&D (METALFX)	ZZ	ZZ	0.00		0.00
4	CD.AA	134120	OTHER SPECIAL DEPOSITS - NEWED	ZZ	ZZ	0.00		0.00
4	CD.AA	134122	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	14,370,782.31		14,370,782.31
4	CD.AA	134123	OTHER SPECIAL DEPOSITS - WELLS FARGO	ZZ	ZZ	16,190,855.73		16,190,855.73
4	CD.AA	134200	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	0.00		0.00
4	CD.AA	135100	WORKING FUNDS-EMPLOYEE	ZZ	ZZ	0.00		0.00
4	CD.AA	135400	WORKING FUND-REAL ESTATE DEPT	ZZ	ZZ	15,000.00		15,000.00
4	CD.AA	135430	WORKING FUND-FLEET MANAGEMENT	ZZ	ZZ	5,000.00		5,000.00
4	CD.AA	136300	TEMP CASH INVEST-AFS SECURITIE	ZZ	ZZ	0.00		0.00
4	CD.AA	142100	CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	60,109,884.21		60,109,884.21

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	CD.AA	142200	CUST ACCT REC-CONTRACTS	ZZ	ZZ	35,570.90		35,570.90
4	CD.AA	142350	CUST ACCT REC- NET PRESENTATIO	ZZ	ZZ	(2,767,660.43)		(2,767,660.43)
4	CD.AA	143020	GST	ZZ	ZZ	666,592.88		666,592.88
4	CD.AA	143025	HST	ZZ	ZZ	0.00		0.00
4	CD.AA	143050	OTHER ACCT REC-RETIREE DEDUCTI	ZZ	ZZ	(698,928.20)		(698,928.20)
4	CD.AA	143200	OTHER ACCT REC-OTHER MISC	ZZ	ZZ	1,052,377.44		1,052,377.44
4	CD.AA	143390	OTHER ACCT REC-WILMINGTON TRUS	ZZ	ZZ	0.00		0.00
4	CD.AA	143500	OTHER ACCT REC-MISCELLANEOUS	ZZ	ZZ	1,473,596.56		1,473,596.56
4	CD.AA	143510	CSS ACCOUNTS RECEIVABLES	ZZ	ZZ	0.00		0.00
4	CD.AA	143550	OTHER ACCT REC-DAMAGE CLAIMS	ZZ	ZZ	524,183.96		524,183.96
4	CD.AA	143900	OTHER ACCT REC-DEVELOPERS PROM	ZZ	ZZ	2,773.10		2,773.10
4	CD.AA	144140	ACCUMULATED PROVISION-MISC UNCOLL	ZZ	ZZ	(116,697.49)		(116,697.49)
4	CD.AA	154100	PLANT MATERIALS & OPER SUPPLIE	ZZ	ZZ	41,074,715.62		41,074,715.62
4	CD.AA	154500	SUPPLY CHAIN RECEIVING INVENTO	ZZ	ZZ	233.30		233.30
4	CD.AA	154550	SUPPLY CHAIN AVERAGE COST VARI	ZZ	ZZ	(35,303.37)		(35,303.37)
4	CD.AA	154560	SUPPLY CHAIN INVOICE PRICE VAR	ZZ	ZZ	495.04		495.04
4	CD.AA	163000	STORES EXPENSE UNDISTRIBUTED	ZZ	ZZ	(16,697.79)		(16,697.79)
4	CD.AA	163200	STORES EXPENSE-SUPPLY CHAIN IN	ZZ	ZZ	(1,671.49)		(1,671.49)
4	CD.AA	165100	PREPAYMENTS-PREPAID INSURANCE	ZZ	ZZ	2,813,542.02		2,813,542.02
4	CD.AA	165110	PREPAYMENTS-MISC	ZZ	ZZ	81,161.38		81,161.38
4	CD.AA	165150	PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	8,184,463.85		8,184,463.85
4	CD.AA	165160	LT PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	4,282,411.55		4,282,411.55
4	CD.AA	165180	PREPAYMENTS-CUSTOMER BILLING S	ZZ	ZZ	66,815.37		66,815.37
4	CD.AA	165190	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	0.00		0.00
4	CD.AA	165191	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	1,413,574.32		1,413,574.32
4	CD.AA	165192	RESOURCE DEFERRED OPT EXP - WELLS	ZZ	ZZ	3,149,668.27		3,149,668.27
4	CD.AA	165200	PREPAYMENTS-POSTAGE METERS	ZZ	ZZ	15,528.83		15,528.83
4	CD.AA	165550	PREPAYMENTS-WILMINGTON TRUST	ZZ	ZZ	0.00		0.00
4	CD.AA	171000	INTEREST & DIVIDENDS RECEIVABL	ZZ	ZZ	189,644.94		189,644.94
4	CD.AA	172500	RENTS RECEIVABLE-MISCELLANEOUS	ZZ	ZZ	668,442.38		668,442.38
4	CD.AA	172510	RENTS RECEIVABLE-ACCRUED	ZZ	ZZ	1,856,599.39		1,856,599.39
4	CD.AA	182383	REGULATORY ASSET WORKERS COMP	CD	AA	968,839.11		968,839.11
4	CD.AA	184100	TRANSPORTAION CLEARING	ZZ	ZZ	0.00		0.00
4	CD.AA	184260	PAYROLL BENEFITS CLEARING	ZZ	ZZ	9,754.87		9,754.87
4	CD.AA	184265	PAYROLL BENEFITS CLEARING - NON SERVIC	ZZ	ZZ	(6.36)		(6.36)
4	CD.AA	184270	PAYROLL TAXES CLEARING	ZZ	ZZ	(368,015.25)		(368,015.25)
4	CD.AA	186180	PREPAID AIRPLANE LEASE EXPENSE	ZZ	ZZ	(0.01)		(0.01)
4	CD.AA	186205	PLANT ALLOC OF CLEARING JOURNA	ZZ	ZZ	4,819,792.64		4,819,792.64
4	CD.AA	186400	MISC DEFERRED DEBITS TREASURY	CD	AA	3,933.83		3,933.83
4	CD.AA	190150	ADFIT FAS87 UNFUNDED PENSION	CD/ZZ	AA/AN/ZZ	(13,797,084.67)		(13,797,084.67)
4	CD.AA	190830	ADFIT PAID TIME OFF	CD	AA	2,437,028.35		2,437,028.35

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	CD.AA	190860	ADFIT INCENTIVES	CD	AA	(26,324.96)		(26,324.96)
4	CD.AA	228210	PAYMENT/REFUND INJURY & DAMAGE	ZZ	ZZ	0.00		0.00
4	CD.AA	228300	ACCUM PROV FAS106 POST RET MED	ZZ	ZZ	(28,946,156.37)		(28,946,156.37)
4	CD.AA	228320	ACCUM PROV FAS87 ACCUM PEN COS	ZZ	ZZ	74,611,410.20		74,611,410.20
4	CD.AA	228330	HRA - RETIREE	ZZ	ZZ	(4,947,562.87)		(4,947,562.87)
4	CD.AA	228335	HRA - ACTIVE EMPLOYEES	ZZ	ZZ	(6,406,977.45)		(6,406,977.45)
4	CD.AA	228340	ACCUM PROV MED CLAIMS PAYABLE	ZZ	ZZ	(1,086,568.12)		(1,086,568.12)
4	CD.AA	232100	ACCTS PAY-GENERAL	ZZ	ZZ	(8,981,037.19)		(8,981,037.19)
4	CD.AA	232120	ACCTS PAY-PAYROLL OTHER	ZZ	ZZ	(447,073.72)		(447,073.72)
4	CD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	CD	AA	0.00		0.00
4	CD.AA	232160	ACCTS PAY-STAMPS	ZZ	ZZ	542.63		542.63
4	CD.AA	232200	ACCTS PAY-VOUCHERS	ZZ	ZZ	(22,992,818.39)		(22,992,818.39)
4	CD.AA	232300	ACCTS PAY-PAYROLL	ZZ	ZZ	(4,821,118.43)		(4,821,118.43)
4	CD.AA	232350	ACCTS PAY- NET PRESENTATION AC	ZZ	ZZ	2,767,660.43		2,767,660.43
4	CD.AA	232360	ACCTS PAY-NEGATIVE CASH ADJUSTMENT	ZZ	ZZ	(1,684,183.87)		(1,684,183.87)
4	CD.AA	232370	LIABILITY AWARD INCENTIVE ACCR	ZZ	ZZ	(672,787.12)		(672,787.12)
4	CD.AA	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	ZZ	ZZ	(6,888,678.33)		(6,888,678.33)
4	CD.AA	232390	ACCTS PAY-SEVERANCE ACCRUAL	ZZ	ZZ	0.00		0.00
4	CD.AA	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(56,558.25)		(56,558.25)
4	CD.AA	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(45,200.21)		(45,200.21)
4	CD.AA	232670	ACCTS PAY-RESOURCE TRANS FEE	ZZ	ZZ	0.00		0.00
4	CD.AA	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	(61,685.61)		(61,685.61)
4	CD.AA	232820	CUSTOMER REFUNDS PAYABLE-CCB	ZZ	ZZ	0.00		0.00
4	CD.AA	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	(6,896,161.82)		(6,896,161.82)
4	CD.AA	236050	TAXES ACCRUED - STATE	ZZ	ZZ	(387,802.94)		(387,802.94)
4	CD.AA	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	156,234.94		156,234.94
4	CD.AA	236500	USE TAX ACCRUAL	ZZ	ZZ	(119,493.49)		(119,493.49)
4	CD.AA	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(24,481,688.66)		(24,481,688.66)
4	CD.AA	237200	INTEREST ACCRUED - OTHER LIABI	ZZ	ZZ	(226,514.02)		(226,514.02)
4	CD.AA	237210	INTEREST ACCRUED - CUST DEPOSI	ZZ	ZZ	0.00		0.00
4	CD.AA	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	(16,739.74)		(16,739.74)
4	CD.AA	241200	SALES TAX PAYABLE	ZZ	ZZ	0.00		0.00
4	CD.AA	241300	DIRECTORS WA B&O TAXES PAYABLE	ZZ	ZZ	(9,676.55)		(9,676.55)
4	CD.AA	242050	MISC LIAB-MARGIN CALL DEPOSIT	ZZ	ZZ	(1,473,958.33)		(1,473,958.33)
4	CD.AA	242051	MISC LIAB-MARGIN CALL DEPOSIT CONTRA	ZZ	ZZ	0.00		0.00
4	CD.AA	242090	SETTLEMENT PAYABLE	ZZ	ZZ	0.00		0.00
4	CD.AA	242095	MISC LIAB-MIRABEAU ACCRUED REN	ZZ	ZZ	0.00		0.00
4	CD.AA	242200	MISC LIAB-AUDIT EXP ACC	ZZ	ZZ	315,396.96		315,396.96
4	CD.AA	242700	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(21,388,376.62)		(21,388,376.62)
4	CD.AA	242830	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(968,839.11)		(968,839.11)
4	CD.AA	242900	ACCTS PAYABLE INVENTORY ACCRUA	ZZ	ZZ	(168,411.63)		(168,411.63)

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	CD.AA	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	ZZ	ZZ	(1,345,486.39)		(1,345,486.39)
4	CD.AA	283150	FAS 106-CURRENT	CD/ZZ	AA/ZZ	3,716,616.61		3,716,616.61
4	CD.AA	283152	FAS 106-CURRENT	CD	AA	(104,910.97)		(104,910.97)
4	CD.AA	283153	FAS 106-CURRENT	CD	AA	896,198.68		896,198.68
4	CD.AA Total					85,488,249.44	0.00	85,488,249.44
4	CD.AN	232700	WA/ID-PROJECT SHARE	CD/ZZ	AA/ZZ	(21,327.86)		(21,327.86)
4	CD.AN	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(36,232.50)		(36,232.50)
4	CD.AN	236220	WA/ID MOTOR VEHICLE TX - WASHI	ZZ	ZZ	0.00		0.00
4	CD.AN	236230	WA/ID MOTOR VEHICLE TX - IDAH	ZZ	ZZ	0.00		0.00
4	CD.AN Total					(57,560.36)	0.00	(57,560.36)
4	CD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	(14,356.10)		(14,356.10)
4	CD.ID	241000	PAYROLL TAX PAYABLE	CD	ID	0.00		0.00
4	CD.ID	241200	SALES TAX PAYABLE	CD	ID	(228.41)		(228.41)
4	CD.ID Total					(14,584.51)	0.00	(14,584.51)
4	CD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(989,299.54)		(989,299.54)
4	CD.WA	236500	TAXES OTHER THAN INC-WA/ID & O	CD	WA	0.00		0.00
4	CD.WA	241000	PAYROLL TAX PAYABLE	CD	WA	0.00		0.00
4	CD.WA	241200	SALES TAX PAYABLE	CD	WA	(4,159.51)		(4,159.51)
4	CD.WA	242780	AVISTA GRANTS ENG SUSTAIN WSU-	CD	WA	(22,272.15)		(22,272.15)
4	CD.WA	242790	MISC LIAB-MOBIUS	CD	WA	0.00		0.00
4	CD.WA Total					(1,015,731.20)	0.00	(1,015,731.20)
4	ED.AN	190200	ADFIT INJURY AND DAMAGE	ED	AN	37,799.17		37,799.17
4	ED.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(10,890,802.31)		(10,890,802.31)
4	ED.AN	232135	ACCTS PAY-LDC GAS BROKER FEES	ED	AN	0.00		0.00
4	ED.AN	242300	MISC LIAB-FERC ADMIN FEE ACC	ED	AN	(698,408.70)		(698,408.70)
4	ED.AN	242310	MISC LIAB-FERC ELEC ADMIN CHG	ED	AN	(189,649.59)		(189,649.59)
4	ED.AN Total					(11,741,061.43)	0.00	(11,741,061.43)
4	ED.ID	190449	ADFIT RATE REFUND	ED	ID	0.16		0.16
4	ED.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	2,610,014.34		2,610,014.34
4	ED.ID	229000	RATE REFUND LIABILITY	ED	ID	0.00		0.00
4	ED.ID	283150	FAS 106-CURRENT	ED	ID	0.00		0.00
4	ED.ID Total					2,610,014.50	0.00	2,610,014.50
4	ED.MT	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	2,901.14		2,901.14
4	ED.MT Total					2,901.14	0.00	2,901.14
4	ED.WA	190449	ADFIT RATE REFUND	ED	WA	179,199.34		179,199.34
4	ED.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	WA	8,097,886.83		8,097,886.83
4	ED.WA	229000	RATE REFUND LIABILITY	ED	WA	0.00		0.00
4	ED.WA	229020	RATE REFUND LIABILITY-REMAND	ED	WA	(853,331.46)		(853,331.46)
4	ED.WA	241200	SALES TAX PAYABLE	ED	WA	0.00		0.00
4	ED.WA	283150	FAS 106-CURRENT	ED	WA	0.00		0.00
4	ED.WA Total					7,423,754.71	0.00	7,423,754.71

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	GD.AA	142510	CUST ACCT REC-UNBILLED REV GAS	ZZ	ZZ	12,802,308.00		12,802,308.00
4	GD.AA	142600	CUST ACCT REC-RESALE GAS	ZZ	ZZ	8,017,004.40		8,017,004.40
4	GD.AA	143503	ACCUM PROV FOR INJURY & DAMAGE	ZZ	ZZ	25,106.98		25,106.98
4	GD.AA	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AA	0.00		0.00
4	GD.AA	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	ZZ	ZZ	(18,220,490.51)		(18,220,490.51)
4	GD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	0.00		0.00
4	GD.AA	232140	ACCTS PAY-GAS RESEARCH INSTITU	ZZ	ZZ	41,549.22		41,549.22
4	GD.AA	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(550,962.37)		(550,962.37)
4	GD.AA Total					2,114,515.72	0.00	2,114,515.72
4	GD.AN	190200	ADFIT INJURY AND DAMAGE	GD	AN	10,500.00		10,500.00
4	GD.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AN	(3,821,192.72)		(3,821,192.72)
4	GD.AN Total					(3,810,692.72)	0.00	(3,810,692.72)
4	GD.ID	190305	ADFIT DEPRECIATION STUDY DEFERRAL	GD	ID	1,422.69		1,422.69
4	GD.ID	190449	ADFIT RATE REFUND	GD	ID	0.00		0.00
4	GD.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	ID	1,448,894.00		1,448,894.00
4	GD.ID	229000	RATE REFUND LIABILITY	GD	ID	0.00		0.00
4	GD.ID	254305	DEPRECIATION STUDY DEFERRAL	GD	ID	(6,774.72)		(6,774.72)
4	GD.ID Total					1,443,541.97	0.00	1,443,541.97
4	GD.WA	190449	ADFIT RATE REFUND	GD	WA	79,991.68		79,991.68
4	GD.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	WA	2,322,298.73		2,322,298.73
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	(249,070.42)		(249,070.42)
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	(131,842.33)		(131,842.33)
4	GD.WA	241200	SALES TAX PAYABLE	GD	WA	0.00		0.00
4	GD.WA	242770	LOW INCOME ENERGY ASSIST	GD	WA	(851,430.54)		(851,430.54)
4	GD.WA	283150	FAS 106-CURRENT	GD	WA	0.00		0.00
4	GD.WA Total					1,169,947.12	0.00	1,169,947.12
4 Total						83,613,294.38	0.00	83,613,294.38
20	ED.ID	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(5,122,010.32)		(5,122,010.32)
20	ED.ID Total					(5,122,010.32)	0.00	(5,122,010.32)
20	ED.MT	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(7,425,447.95)		(7,425,447.95)
20	ED.MT Total					(7,425,447.95)	0.00	(7,425,447.95)
20	ED.OR	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	423,586.18		423,586.18
20	ED.OR Total					423,586.18	0.00	423,586.18
20	ED.WA	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(17,530,893.53)		(17,530,893.53)
20	ED.WA Total					(17,530,893.53)	0.00	(17,530,893.53)
20	GD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(1,447,140.85)		(1,447,140.85)
20	GD.ID Total					(1,447,140.85)	0.00	(1,447,140.85)
20	GD.OR	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(32,899.56)		(32,899.56)
20	GD.OR Total					(32,899.56)	0.00	(32,899.56)
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(4,591,927.30)		(4,591,927.30)
20	GD.WA Total					(4,591,927.30)	0.00	(4,591,927.30)

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
20 Total						(35,726,733.33)	0.00	(35,726,733.33)
Grand Total						\$86,722,838.13	\$0.00	\$86,722,838.13

RESULTS OF OPERATIONS	Report ID:
ELECTRIC ADJUSTMENTS TO NET PLANT	E-APL-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description (Accounts)	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	1,377,343,729	1,100,987,134	2,478,330,863	945,075,302	722,693,522	1,667,768,824	432,268,427	378,293,612	810,562,039
	OTHER ADJUSTMENTS									
4	Regulatory Asset - AFUDC (182332)	757,537	2,665,431	3,422,968	654,079	1,844,185	2,498,264	103,458	821,246	924,704
4	Accumulated Amortization - AFUDC (182318)	(53,553)	(213,817)	(267,370)	(43,944)	(147,938)	(191,882)	(9,609)	(65,879)	(75,488)
99	Colstrip 3 AFUDC Reallocation	0	0	0	(65,332)	0	(65,332)	65,332	0	65,332
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(3,219,024)	0	(3,219,024)	(1,031,642)	0	(1,031,642)	(2,187,382)	0	(2,187,382)
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,823,395	0	1,823,395	0	0	0	1,823,395	0	1,823,395
99	ADFIT - Boulder Park Disallowed (190040)	163,087	0	163,087	0	0	0	163,087	0	163,087
99	Investment in WNP3 Exchange Power (124900, 124930)	544,173	0	544,173	544,173	0	544,173	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(97,837)	0	(97,837)	(97,837)	0	(97,837)	0	0	0
99	CDA Lake Settlement - WA (182382)	215,500	0	215,500	215,500	0	215,500	0	0	0
99	AMI Existing Meters/ERTs Deferred A/D (108121)	(2,243,369)	0	(2,243,369)	(2,243,369)	0	(2,243,369)	0	0	0
99	CDA Lake Settlement - ID (186382)	38,719	0	38,719	0	0	0	38,719	0	38,719
99	ADFIT - CDA Lake Settlement - Direct (283382)	(53,387)	0	(53,387)	(45,256)	0	(45,256)	(8,131)	0	(8,131)
99	CDA CDR Fund - Direct (182324)	15,676	0	15,676	15,676	0	15,676	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	110,577	0	110,577	103,331	0	103,331	7,246	0	7,246
99	ADFIT - Spokane River Relicensing (283322)	(23,207)	0	(23,207)	(21,688)	0	(21,688)	(1,519)	0	(1,519)
99	Spokane River PM&Es (182323)	99,359	0	99,359	65,615	0	65,615	33,744	0	33,744
99	ADFIT - Spokane River PM&Es (283323)	(20,880)	0	(20,880)	(13,794)	0	(13,794)	(7,086)	0	(7,086)
99	Montana Riverbed Settlement (186360)	0	0	0	0	0	0	0	0	0
99	ADFIT - Montana Riverbed Settlement (283365)	0	0	0	0	0	0	0	0	0
99	Lancaster Generation (182312)	0	0	0	0	0	0	0	0	0
99	ADFIT - Lancaster Generation (283312)	0	0	0	0	0	0	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,355	0	59,355	0	0	0	59,355	0	59,355
4	Customer Advances (252000)	(2,104,750)	(12,159)	(2,116,909)	(932,032)	(8,413)	(940,445)	(1,172,718)	(3,746)	(1,176,464)
2	Rate Base - Regulatory Liability-Non-plant Excess	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment (101027)	(537,452)	0	(537,452)	0	0	0	(537,452)	0	(537,452)
99	Colstrip-Plant Adjustment Accum. Amort. (108027)	(3,823,586)	0	(3,823,586)	0	0	0	(3,823,586)	0	(3,823,586)
99	Colstrip-Regulatory Asset (182327)	1,031,963	0	1,031,963	0	0	0	1,031,963	0	1,031,963
99	Colstrip-Regulatory Liability (254027)	0	0	0	0	0	0	0	0	0
99	Colstrip-Plant Adjustment ADFIT (190027)	848,337	0	848,337	0	0	0	848,337	0	848,337
99	Colstrip Reg Asset ADFIT (283376)	(149,231)	0	(149,231)	0	0	0	(149,231)	0	(149,231)
99	Colstrip ARO (317000P)	2,645,307	0	2,645,307	0	0	0	2,645,307	0	2,645,307
99	Colstrip ARO A/D (317000A)	(192,467)	0	(192,467)	0	0	0	(192,467)	0	(192,467)
99	Colstrip ARO Liability (230027)	(3,006,384)	0	(3,006,384)	0	0	0	(3,006,384)	0	(3,006,384)
99	Colstrip ARO ADFIT (190376)	631,341	0	631,341	0	0	0	631,341	0	631,341
99	Colstrip ARO ADFIT (283377)	(482,110)	0	(482,110)	0	0	0	(482,110)	0	(482,110)
99	Customer Deposits (235199)	(1,998,549)	0	(1,998,549)	(1,998,549)	0	(1,998,549)	0	0	0
C-WKC	Working Capital	65,854,411	0	65,854,411	44,462,479	0	44,462,479	21,391,932	0	21,391,932
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	57,697,850	2,439,455	60,137,305	40,678,409	1,687,834	42,366,243	17,019,441	751,621	17,771,062
	NET RATE BASE	1,435,041,579	1,103,426,589	2,538,468,168	985,753,711	724,381,356	1,710,135,067	449,287,868	379,045,233	828,333,101

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	69.189%	30.811%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

MIZUHO

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest- Bearing Balance	Monthly Avg Bal
201812	32,776,409		10,964	0.0008	14,035,417	
201901	21,783,808	27,280,108	10,811	0.0008	13,839,223	13,937,320
201902	30,797,453	26,290,630	9,200	0.0008	11,777,115	12,808,169
201903	38,282,494	34,539,974	14,136	0.0008	18,096,087	14,936,601
201904	19,107,754	28,695,124	7,737	0.0008	9,904,007	14,000,047
201905	16,465,288	17,786,521	5,350	0.0008	6,848,500	8,376,253
201906	14,045,005	15,255,146	4,501	0.0008	5,761,575	6,305,037
201907	6,681,229	10,363,117	4,923	0.0008	6,301,664	6,031,619
201908	1,664,255	4,172,742	3,168	0.0008	4,055,153	5,178,408
201909	2,030,510	1,847,382	2,581	0.0008	3,304,634	3,679,893
201910	(326,611)	851,950	-	0.0008	-	1,652,317
201911	3,499,724	1,586,556	1,061	0.0008	1,358,711	679,356
201912	4,060,552	3,780,138	1,037	0.0008	1,327,233	1,342,972
		<u>14,370,782</u>				<u>7,410,666</u>

Adjustment - Reduction to Working Capital Rate Base:

Mizuho	7,410,666
Wells	273,750
Total ADJ	<u>7,684,416</u>

WA Electric Share	3,752,470
-------------------	------------------

WA Gas Share	1,144,287
--------------	------------------

WELLS FARGO

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest-Bearing Balance	Monthly Avg Bal
201812	45,249,083		686	0.001667	411,600	
201901	30,715,503	37,982,293	945	0.001667	567,000	489,300
201902	32,466,098	31,590,800	(963)	0.001667	577,800	572,400
201903	33,981,370	33,223,734	(1,745)	0.001667	1,047,000	812,400
201904	21,450,206	27,715,788	238	0.001667	142,800	594,900
201905	18,350,267	19,900,237	(250)	0.001667	150,000	146,400
201906	12,128,967	15,239,617	-	0.001667	-	75,000
201907	8,041,681	10,085,324	314	0.001667	188,400	94,200
201908	2,419,671	5,230,676	11	0.001667	6,600	97,500
201909	2,875,330	2,647,501	(178)	0.001667	106,800	56,700
201910	2,023,303	2,449,317	20	0.001667	12,000	59,400
201911	5,337,658	3,680,481	(429)	0.001667	257,400	134,700
201912	3,751,343	4,544,500	(78)	0.001667	46,800	152,100
		<u>16,190,856</u>				<u>273,750</u>

Note: To compute the calculated interest-bearing balance, interest expense was changed to an absolute value.

FERC Accounts 134122 – Other Special Deposits Mizuho and 134123 – Other Special Deposits Wells

Wells Fargo Securities, LLC (Wells) and Mizuho Securities USA, LLC (Mizuho) are registered futures commission merchants (FCM) with the Commodity Futures Trading Commission (CFTC) and members of the National Futures Association (NFA). Avista transacts futures-based swaps for power and natural gas, through ICE (Intercontinental Exchange) Futures Europe, one of the derivative exchanges and Swap Execution Facilities whom both Wells and Mizuho are clearing members.

Clearing members stand in the middle of each trade and become the central counterparty to the trade, thereby guaranteeing financial performance of the contract, mitigating counterparty risk for Avista, and providing more liquid markets. Transactions executed on these exchanges are financially cleared through either Wells or Mizuho. There are stringent requirements including minimum capital levels, operational and technical abilities, and risk management competence that FCM's must meet and maintain to be clearing members.

When Avista enters into a financial transaction, the transaction is assessed initial margin, based on published rates by the Exchange for each futures product (i.e. Mid C Pwr, Mid C Peak, Nymex Alberta, Nymex Malin, etc.) and cash is posted to either Wells or Mizuho into Avista's segregated accounts. Initial margins represent a theoretical loss that could occur over a specified time based on historical price volatility. In addition, transactions are marked to market (MTM) daily to ensure adequate margin which may require an additional deposit to Wells or Mizuho. Avista wires funds to or receives funds from Wells and Mizuho daily. The funds are cumulative of changes in initial margin, MTM changes, fees (commissions, clearing, NFA, etc.), and profit or loss of settled transactions with the net deficit/excess amount either being wired or received.

Minimal interest is calculated by Wells and Mizuho on a minimal portion of Avista's account in slightly different manners. Wells calculates interest daily using the margin excess or deficit amount, based on the 90 day T-Bill rate. Mizuho calculates interest daily using the difference between the ending account balance and the open trade equity balance. The interest income or interest expense is credited or debited to Avista's accounts after month end by Wells and Mizuho.

As described above, for the deposits in FERC Accounts 134122 and 134123, only a minimal portion of the balances earn minimal interest. Avista has determined that of the system AMA balances of \$30.6 million included in these two accounts, approximately \$7.7 million effectively earned interest. Therefore, the Company is proposing to remove Washington's share of these balances that were "interest-bearing" from working capital. WA electric share is \$3.752 million and WA natural gas share is \$1.144 million that will be removed from working capital rate base. The remaining balances included in working capital in FERC Accounts 134122 and 134123 represent the non-interest bearing portion of the account balances. Please see spreadsheet called "WellsMizuho- Calculate Interest-Bearing Amount-2019" for the calculation of the interest-bearing amounts.

This method of treatment is consistent with that discussed with WA Staff (B. Erdahl) and supported within Ms. Erdahl's Working Capital Direct testimony in Docket UE-190334 et al.

Sum of Transaction Amount		FERC Account 419000	FERC Account Description 431100	Grand Total
Transaction Description	Accounting Period	INTEREST AND DIVIDEND INCOME	OTHER INTEREST EXP	
Mizuho Interest Income	201901	(10,964)		(10,964)
	201902	(10,811)		(10,811)
	201903	(9,200)		(9,200)
	201904	(14,136)		(14,136)
	201905	(7,737)		(7,737)
	201906	(5,350)		(5,350)
	201907	(4,501)		(4,501)
	201908	(4,923)		(4,923)
	201909	(3,168)		(3,168)
	201910	(2,581)		(2,581)
	201912	(1,061)		(1,061)
	202001	(1,037)		(1,037)
Mizuho Interest Income Total		(75,468)		(75,468)
WF Interest Expense	201903		963	963
	201904		1,745	1,745
	201906		250	250
	201910		178	178
	201912		429	429
	202001		78	78
WF Interest Expense Total			3,643	3,643
WF Interest Income	201901	(686)		(686)
	201902	(945)		(945)
	201905	(238)		(238)
	201908	(314)		(314)
	201909	(11)		(11)
	201911	(20)		(20)
WF Interest Income Total		(2,213)		(2,213)
Grand Total		(77,681)	3,643	(74,038)

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

Line No.	DESCRIPTION	Remove AMI Rate Base
	Adjustment Number	1.04
	Workpaper Reference	E-AMI
	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	-
28	Debt Interest	275
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$275)
	RATE BASE	
	PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	(57,668)
36	General	-
37	Total Plant in Service	(57,668)
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	6,178
42	General	-
43	Total Accumulated Depreciation	6,178
44	NET PLANT	(51,490)
45	DEFERRED TAXES	3,384
46	Net Plant After DFIT	(48,106)
47	DEFERRED DEBITS AND CREDITS & OTHER	(182)
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	(\$48,288)

WA Electric					
	<u>Plant Cost</u>	<u>Plant A/D</u>	<u>Plant ADFIT</u>	<u>Reg Asset- AFUDC</u>	<u>Reg Asset- AFUDC A/D</u>
	<u>FERC 101000</u>	<u>FERC 108000/111000</u>	<u>FERC 282900</u>	<u>FERC 182332</u>	<u>FERC 182318</u>
12/31/2018	41,365,660	(3,067,117)	(2,820,085)	144,067	(5,133)
1/31/2019	44,114,493	(3,519,545)	(2,905,061)	144,067	(5,133)
2/28/2019	47,291,908	(4,000,521)	(3,000,471)	144,067	(5,133)
3/31/2019	50,978,125	(4,510,802)	(3,095,881)	144,067	(5,133)
4/30/2019	51,507,324	(5,036,253)	(3,194,281)	144,067	(5,133)
5/31/2019	55,404,632	(5,574,344)	(3,292,470)	154,500	(5,220)
6/30/2019	56,868,232	(6,127,252)	(3,388,717)	151,750	(5,370)
7/31/2019	58,605,592	(6,684,690)	(3,485,257)	149,069	(7,784)
8/31/2019	61,903,348	(7,182,526)	(3,564,543)	149,069	(7,865)
9/30/2019	64,771,713	(7,775,574)	(3,660,115)	149,205	(9,088)
10/31/2019	69,041,121	(8,389,650)	(3,756,955)	149,205	(9,170)
11/30/2019	72,468,793	(9,027,292)	(3,870,815)	151,416	(9,270)
12/31/2019	76,766,276	(9,561,793)	(3,960,277)	1,272,537	(144,869)
	57,668,437	(6,178,575)	(3,383,729)	194,899	(12,441)

Net Regulatory Asset

182,457

Note:

The AMA rate base included in ROO, including plant, A/D, ADFIT and regulatory asset (AFUDC) will be removed from CBR results.

WA Natural Gas					
	<u>Plant Cost</u>	<u>Plant A/D</u>	<u>Plant ADFIT</u>	<u>Reg Asset- AFUDC</u>	<u>Reg Asset- AFUDC A/D</u>
	<u>FERC 101000</u>	<u>FERC 108000/111000</u>	<u>FERC 282900</u>	<u>FERC 182332</u>	<u>FERC 182318</u>
12/31/2018	14,377,965	(933,320)	(852,478)	40,933	(1,458)
1/31/2019	14,898,603	(1,076,559)	(877,551)	40,933	(1,458)
2/28/2019	16,176,167	(1,228,233)	(905,649)	40,933	(1,458)
3/31/2019	18,189,751	(1,391,962)	(933,747)	40,933	(1,458)
4/30/2019	18,934,943	(1,564,159)	(963,107)	40,933	(1,458)
5/31/2019	19,969,593	(1,741,389)	(992,070)	43,897	(1,483)
6/30/2019	22,376,816	(1,928,135)	(1,021,374)	43,116	(1,526)
7/31/2019	22,950,292	(2,121,901)	(1,050,074)	42,354	(2,212)
8/31/2019	24,061,779	(2,297,640)	(1,073,521)	42,354	(2,235)
9/30/2019	25,250,504	(2,503,593)	(1,102,100)	42,354	(2,582)
10/31/2019	25,245,647	(2,713,163)	(1,129,953)	42,354	(2,605)
11/30/2019	26,207,219	(2,925,393)	(1,158,833)	42,354	(2,628)
12/31/2019	28,958,728	(3,104,782)	(1,178,781)	403,176	(47,710)
	21,327,472	(1,959,265)	(1,018,634)	57,048	(3,807)
					53,240

Note:

The AMA rate base included in ROO, including plant, A/D, ADFIT and regulatory asset (AFUDC) will be removed from CBR results.

AMENDED ACCOUNTING PETITION – ATTACHMENT B
AVISTA UTILITIES
DOCKET NOS. UE-170327 and UG-170328

A. Deferral of Depreciation Expense on Advanced Metering Infrastructure (AMI):

1. The company may defer actual depreciation expense on its Advance Metering Infrastructure (AMI) plant investment¹ beginning in the month that the first transfers to plant of AMI investment occurs, and would continue monthly until such plant is included in retail rates in a future general rate case (GRC) proceeding.
2. The AMI deferred depreciation balance will accrue a carrying charge, on a monthly basis, equal to the current Federal Energy Regulatory Commission (FERC) rate, presently at 3.96 percent, annually.² The carrying charge will cease when recovery begins in a future rate proceeding.
3. The company may record the monthly depreciation expense in FERC Account 182.3, Other Regulatory Assets. The deferred carrying charge will be recorded in a separate regulatory asset account which will not earn interest and with the potential for independent recovery methods.
4. Two years after the initial meters are installed, Avista will provide a comprehensive status update reporting its use of the AMI system. This report should demonstrate how the AMI system benefits operational efficiency, increases customer reliability, impacts on power costs, and any other benefits. Also, Avista will report on the current status of deployment, the current expected completion date, and most recent expected cost to complete installations. Avista's report will contain a detailed analysis of AMI system costs and benefits relative to each customer rate class.
5. The above report will be an element in a prudence determination for the AMI project in whole. A request to determine prudence, including all necessary prudence requirements, may be filed simultaneously with the report with the intent of reaching an expedient prudence determination.
6. Recovery of the deferred depreciation balance, including accrued interest, may be proposed in a GRC with an effective date after an affirmative determination of the project's prudence.
7. The deferrals of depreciation and the carrying charges do not constitute pre-approval of the AMI project or its prudence, and is not a guarantee of recovery.

B. Deferral of undepreciated net book value of existing natural gas communicating modules (ERTs):

1. The company may defer the undepreciated net book value of existing natural gas communicating modules (consistent with the accounting treatment that Avista obtained on its existing electric meters) that will be retired as part of the AMI project.
 - a. As the natural gas communicating modules are removed from service the company may transfer the undepreciated balance (investment less accumulated depreciation) of those modules to a separate FERC Account 182.3, Other Regulatory Assets.

¹ AMI plant investment includes, but is not limited to, advanced meter deployment, metering communication network, meter data collection system, meter data management system and data analytics.

² <https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>

AMENDED ACCOUNTING PETITION – ATTACHMENT B
AVISTA UTILITIES
DOCKET NOS. UE-170327 and UG-170328

- b. The calculation of the proper amount to record in FERC Account 182.3 would involve a continuation of depreciation for those modules that remain in service during the change-out period.
 2. The company will file for recovery of the regulatory asset balance within a future GRC proceeding. The deferral of undepreciated net book value of existing natural gas communicating modules is not pre-approval and does not guarantee recovery.
- C. Authorization of Meter Data Management System (MDM) software depreciable life of 12.5-years, and depreciable lives for AMI electric meters and gas modules:**
1. The company will use a depreciable life of 12.5-years (8.0 percent depreciation rate) for its Meter Data Management system software.
 2. Before Avista begins deferring depreciation expense for AMI electric meters and gas modules, the company will file a depreciation study to establish depreciable lives and rates for the AMI electric meters and gas modules.
- D. Depreciation Expense in rates:**
1. The company will track revenues collected through rates related to existing electric meters and gas modules during the deferral period through to the company's request for recovery because rates will continue to recover costs related to existing electric meters and gas modules after they are replaced and their costs deferred.

Service Date: September 14, 2017

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

AVISTA CORPORATION,

Petitioner,

For An Accounting Order Authorizing
Deferred Accounting Treatment related to
Advanced Metering Infrastructure and
Approval of Depreciation Rate

DOCKET UE-170327

DOCKET UG-170328

ORDER 01

ORDER GRANTING AMENDED
PETITION

BACKGROUND

- 1 On May 1, 2017, Avista Corporation (Avista or Company) filed with the Washington Utilities and Transportation Commission (Commission) a petition requesting an order authorizing deferred accounting treatment of both the remaining net book value of its existing natural gas communicating modules and the revenue requirement related to the future deployment of its Advanced Metering Infrastructure (AMI) (Petition). Avista also requests that the Commission approve a depreciable life of 12.5 years for the software component of the meter data management system of its AMI project, with a depreciation rate of 8.0 percent.
- 2 Avista plans to deploy advanced metering to approximately 250,000 electric and 160,000 natural gas customers, encompassing all of its Washington service area. Avista intends to begin its rollout of the advanced meters and new gas communication modules by 2018, and expects to complete the full implementation by 2021. Avista estimates Washington's share of the full project capital expenditure costs to be \$165.4 million.
- 3 Following discussions with Commission staff (Staff) and other stakeholders, Avista filed an Amended Petition on September 7, 2017, that narrowed the scope of its request for deferred accounting treatment.¹ In summary, the Amended Petition:

¹ On September 7, 2017, Avista filed an Amended Petition, accompanied by Attachment B, which revises its original Petition. That same day, Avista filed a replacement page, Substitute Page 1, to Attachment B. References to Avista's "Amended Petition" incorporate both revisions.

- a) No longer requests deferral of the full revenue requirement for AMI, but instead more narrowly requests deferral of only the depreciation expense and carrying costs;
- b) Requires the Company to provide a comprehensive project status report containing a detailed analysis using actual operational data of the AMI system's costs and benefits relative to each customer rate class;
- c) Requests that the undepreciated net book value of existing gas communicating modules be deferred consistent with the authorized deferral of existing electric meters;²
- d) Requests a depreciable life of 12.5 years for its meter data management system software; and
- e) Specifies that a prudence determination of the AMI project will be made in a future general rate case.

4 Both Public Counsel and the Industrial Customers of Northwest Utilities (ICNU) filed comments related to the Amended Petition. Public Counsel raised concerns that Avista is “attempting to set up a process in these dockets that will allow for piecemeal prudence determination.”³ Public Counsel argues that “piecemeal prudence” is problematic because AMI is a costly investment and Avista should be required to first demonstrate that the costs of the entire investment are outweighed by benefits that are realized, or very likely to be realized. Public Counsel further notes that the Company's proposed project status report does not alleviate its concerns regarding “piecemeal prudence.”

5 Public Counsel also recommends the Commission reject Avista's proposed depreciation schedule for its software because the Company did not present a depreciation study or any evidence that 12.5 years is the appropriate depreciation schedule for the AMI software.

6 Finally, Public Counsel notes that it has no objection to the proposed natural gas retirements being treated the same as the electric retirements of existing infrastructure.

7 ICNU supports the Company's Amended Petition, and places significant importance on the proposed comprehensive reporting, which will provide a granular analysis of AMI costs and investments. ICNU further expresses its appreciation that the Amended Petition notes in multiple places that both prudence and cost recovery will be addressed in future

² Deferral of the Company's existing electric meters was authorized in Docket UE-160100.

³ Public Counsel's Second Comments, p. 3 (September 11, 2017).

proceedings, and that no prudence determinations are being requested at this time.

8 At the Commission's regularly scheduled open meeting on September 14, 2017, Public Counsel argued that AMI is a costly investment for which benefits will not be realized until the meters are fully deployed, and that shareholders, not ratepayers, should bear the risk of that investment.

9 Staff reviewed the Company's filing and recommends the Commission approve the Amended Petition for several reasons. First, the Amended Petition is consistent with the Commission's practice to allow deferral of certain expenses rather than the Company's full revenue requirement, as originally proposed. Second, the comprehensive project status report will describe how AMI is being used and quantify any known costs and benefits. Finally, the revised Petition preserves the opportunity for the Company to recover AMI depreciation expenses and carrying costs without guaranteeing recovery of such costs.

DISCUSSION

10 We agree with Staff's recommendation and grant Avista's Amended Petition for the reasons set out below.

11 First, as the Company's AMI project is deployed, certain components will begin to serve customers prior to full build-out, which creates an important distinction from most major plant additions – such as generation assets – that are not typically useful until fully constructed. The nature of the technology at issue here, which will become used and useful on a rolling basis, is distinguishable, and does not lend itself to traditional accounting treatment. Granting the Company's Amended Petition, which allows for deferral of only depreciation and carrying charges, will appropriately mitigate regulatory lag for a project that provides incremental benefits to customers.

12 Second, the Company's comprehensive project status report will allow Staff an opportunity, outside the context of a contested proceeding, to engage in informal discussions with the Company. Moreover, as ICNU notes, the report will benefit all interested parties because it will provide an update on Avista's AMI deployment process that includes actual data related to the costs and benefits of the project.

13 Third, we approve the Company's proposed treatment of its natural gas communicating modules consistent with the treatment previously approved for retirement of the

Company's electric meters.

- 14 Finally, we approve the Company's proposed 12.5 year depreciation schedule for its AMI software. As the Company noted, this schedule is consistent with industry standards for the retirement of such a system. The Commission, however, retains the discretion to modify the depreciation schedule in the context of a future regulatory proceeding if such a modification is supported by evidence in the record.
- 15 We share Staff's concerns about the potential for double recovery of certain costs. For example, certain expenses related to existing electric meters would be deferred when the new meters are installed while remaining in current rates. Avista's Amended Petition, however, allows for a more detailed examination of exactly which AMI costs should be recovered in a future proceeding when actual costs and benefits are known.
- 16 Although we understand Public Counsel's concerns related to "piecemeal prudence" determinations, our decision in no way constitutes a preapproval of the Company's AMI investment, and the Commission makes no finding regarding the prudence of the investment. Avista's Amended Petition expressly recognizes that a determination of prudence and the eligibility for recovery of any costs associated with the Company's AMI investment will be addressed in a future regulatory proceeding.
- 17 Further, approving the Company's Amended Petition does not create an expectation of recovery of the deferred amounts. As the Commission stated in Order 01 in Docket UE-160100, related to Avista's Petition to defer undepreciated amounts for changed-out electric meters, "the Federal Energy Regulatory Commission's Uniform System of Accounts guidance on the recording of 'regulatory assets' does not provide any guarantee that amounts recorded in a regulatory asset account will be recoverable in a future period."⁴ Accordingly, as we stated in that proceeding, no party should interpret our decision here to imply that amounts deferred under the Company's Amended Petition will be granted full cost recovery in a future general rate case.
- 18 Overall, we find that the Amended Petition provides a fair and reasonable solution that mitigates the effects of regulatory lag without eliminating it entirely. Accordingly, we find that the Company's Amended Petition is in the public interest and should be granted.

⁴ Order 01, Order Granting Amended Accounting Petition Subject to Conditions, *In the Matter of the Petition of Avista Corp.*, Docket UE-160100, ¶ 7 (Mar. 15, 2016).

FINDINGS AND CONCLUSIONS

- 19 (1) The Commission is an agency of the State of Washington vested by statute with the authority to regulate the rates, rules, regulations, practices, accounts, securities, transfers of property and affiliated interests of public service companies, including electric companies.
- 20 (2) Avista is an electric company and a public service company subject to Commission jurisdiction.
- 21 (3) WAC 480-07-370(1)(b), allows companies to file petitions, including the Petition and Amended Petition Avista filed in these dockets.
- 22 (4) Staff has reviewed the Petition and the Amended Petition in Dockets UE-170327 and UG-170328, including related work papers.
- 23 (5) Staff recommends the Commission grant Avista's Amended Petition because it reasonably resolves the issue of regulatory lag for the Company's multi-year AMI project.
- 24 (6) This matter came before the Commission at its regularly scheduled meeting on September 14, 2017.
- 25 (7) After reviewing Avista's Petition filed in Docket UE-170327 on May 1, 2017, as revised on September 7, 2017, and giving due consideration to all relevant matters and for good cause shown, the Commission finds that Avista's Amended Petition is consistent with the public interest and should be granted.

ORDER**THE COMMISSION ORDERS:**

- 26 (1) Avista Corporation's Petition seeking deferred accounting treatment related to its investment in Advanced Metering Infrastructure as described in Attachment B to its Petition, as amended on September 7, 2017, and replacement page to Attachment B, Substitute Page 1, also amended on September 7, 2017, is granted.

- 27 (2) This Order shall not affect the Commission's authority over rates, services, accounts, valuations, estimates, or determination of costs on any matters that may come before it. Nor shall this Order Granting Amended Petition be construed as an agreement to any estimate, determination of costs, valuation of property claimed or asserted or to the possible recovery of, or return on, the amounts deferred to the regulatory asset.
- 28 (3) The Commission retains jurisdiction over the subject matter and Avista Corporation to effectuate the provisions of this Order.

DATED at Olympia, Washington, and effective September 14, 2017.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Chairman

ANN E. RENDAHL, Commissioner

JAY M. BALASBAS, Commissioner

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

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	E-EBO
REVENUES		
1	Total General Business	(\$18,871)
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	(18,871)
5	Other Revenue	(14)
6	Total Electric Revenue	(18,885)
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	(18,805)
16	Total Distribution	(18,805)
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	(18,805)
26	OPERATING INCOME BEFORE FIT	(80)
FEDERAL INCOME TAX		
27	Current Accrual	(17)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$63)
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 B & O TAXES
Twelve Months Ended December 31, 2019
ELECTRIC

	<u>Washington</u>	
General Business Revenue		
B&O Taxes Collected through Schedule 58	18,946,175	
B&O Taxes Collected through Schedule 58A	(74,939)	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>18,871,236</u>	
Other Revenue		
B&O Taxes Collected through Schedule 58	13,639	
B&O Taxes Collected through Schedule 58A	0	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>13,639</u>	
Total B&O Taxes Collected		18,884,875
Expense per Account 408.12	E-EBO-5 18,880,001	
Adjustments to 408120	<u>0</u>	
Expense per Account 408.12	18,880,001	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	E-EBO-2 (74,939)	
Net B&O Taxes Expensed		<u>18,805,062</u>
Net Impact on NOI Before FIT		<u>(79,813)</u>
<i>(before ID SIT)</i>		

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

AVISTA UTILITIES
B & O TAX COLLECTED
Twelve Months Ended December 31, 2019
ELECTRIC

DESCRIPTION	CLASS		Schedule 58		Schedule 58A	Total
WASHINGTON-E6						
GENERAL BUSINESS						
Residential	1	E-EBO-3	8,407,232	E-EBO-4	(30,671)	8,376,561
Commercial	21	E-EBO-3	9,542,653	E-EBO-4	(42,146)	9,500,507
Industrial-Firm-Misc	31	E-EBO-3	776,850	E-EBO-4	0	776,850
-Firm-Pumping	39	E-EBO-3	6,858	E-EBO-4	(1,404)	5,453
Street Lighting	51	E-EBO-3	212,583	E-EBO-4	(718)	211,865
Total General Business			18,946,175		(74,939)	18,871,236
OTHER REVENUES						
-Theft of Service	18		0		0	0
-Energy Exchanger	61-63		0		0	0
-Service Revenue	83		0		0	0
-Rent Electric Prop.	85	E-EBO-3	13,639		0	13,639
Total Other Revenues			13,639		0	13,639
TOTAL			18,959,814		(74,939)	18,884,875
(2) Reverse Interdepartmental	80	E-EBO-3	857		E-EBO-3	857

(1) Schedule 58A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Electric Revenue Meters Report by Location

Rate Schedule Num:058

Jur	Ferc Acct	Revenue Class	Revenue Amt													
			201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	12 Month Total	
WA	440000	01 RESIDENTIAL	913,939.10	851,172.24	933,220.06	658,095.52	557,625.18	523,125.18	581,914.63	631,256.13	615,738.49	580,256.07	680,170.88	880,718.30	8,407,231.78	E-EBO-2
	442200	21 FIRM COMMERCIAL	806,451.26	773,732.20	812,302.07	749,175.61	731,216.66	778,430.60	825,588.03	859,707.02	837,037.78	781,969.28	748,226.71	838,815.61	9,542,652.83	E-EBO-2
	442300	31 FIRM- INDUSTRIAL	62,630.89	61,825.51	61,363.30	61,464.60	61,059.87	65,235.03	66,735.45	70,291.92	69,850.56	65,155.46	63,927.65	67,309.49	776,849.73	E-EBO-2
		39 FIRM-PUMPING-IRRIGATION ONLY	448.12	469.33	465.59	297.89	534.92	824.10	1,152.31	1,001.91	836.92	312.16	253.69	260.59	6,857.53	E-EBO-2
	444000	51 LIGHTING-PUBLIC STREET AND HIWAY	18,159.18	18,321.65	18,263.22	18,318.11	18,317.80	18,385.94	18,340.70	17,175.12	16,988.63	16,991.79	17,006.15	16,315.13	212,583.42	E-EBO-2
	448000	80 INTERDEPARTMENT REVENUE	125.92	111.07	109.27	89.48	68.59	44.23	46.48	43.36	46.62	41.03	58.55	72.87	857.47	E-EBO-2
	454000	85 MISC-RENT FROM ELECTRIC PROPERTY	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	1,136.56	13,638.72	E-EBO-2
			1,802,891.03	1,706,768.56	1,826,860.07	1,488,577.77	1,369,959.58	1,387,181.64	1,494,914.16	1,580,612.02	1,541,635.56	1,445,862.35	1,510,780.19	1,804,628.55	18,960,671.48	
Total			1,802,891.03	1,706,768.56	1,826,860.07	1,488,577.77	1,369,959.58	1,387,181.64	1,494,914.16	1,580,612.02	1,541,635.56	1,445,862.35	1,510,780.19	1,804,628.55	18,960,671.48	

Electric Revenue Meters Report by Location

Rate Schedule Num:058A

Jur	Ferc Acct	Period	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	12 Month Total
WA	440000	01 RESIDENTIAL	-3,666.15	-3,463.83	-3,705.76	-2,612.91	-2,138.17	-1,814.24	-1,703.78	-1,761.72	-1,701.50	-2,020.17	-2,606.62	-3,476.10	(30,670.95) E-EBO-2
	442200	21 FIRM COMMERC	-4,643.90	-4,608.38	-5,040.76	-3,440.95	-3,058.47	-2,528.07	-2,701.77	-2,726.37	-2,566.47	-2,842.21	-3,563.38	-4,425.36	(42,146.09) E-EBO-2
	442300	39 FIRM-PUMPING-	-88.54	-83.08	-88.08	-120.90	-117.82	-142.90	-159.05	-172.41	-154.95	-91.18	-87.73	-97.62	(1,404.26) E-EBO-2
	444000	51 LIGHTING-PUBL	-63.15	-62.54	-62.32	-62.21	-62.28	-62.72	-59.50	-56.78	-56.60	-56.63	-56.65	-56.65	(718.03) E-EBO-2
Total			(8,461.74)	(8,217.83)	(8,896.92)	(6,236.97)	(5,376.74)	(4,547.93)	(4,624.10)	(4,717.28)	(4,479.52)	(5,010.19)	(6,314.38)	(8,055.73)	(74,939.33)

Ferc Acct Service		Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,543,617	3,543,617	0	0
		WA	18,880,001 E-EBO-1	18,880,001	0	0
			<hr/>	<hr/>	<hr/>	<hr/>
			22,423,619	22,423,619	0	0
	GD	ID	1,126,190	0	1,126,190	0
		OR	3,622,928	0		3,622,928
		WA	5,242,186	0	5,242,186	0
			<hr/>	<hr/>	<hr/>	<hr/>
			9,991,304	0	6,368,376	3,622,928
			<hr/>	<hr/>	<hr/>	<hr/>
Total			32,414,923	22,423,619	6,368,376	3,622,928

Expense per Account 408.12 in General Ledger

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

Line No.	DESCRIPTION	Restate Property Tax 2.02 E-RPT
	Adjustment Number	2.02
	Workpaper Reference	E-RPT
	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	550
12	Total Production & Transmission	550
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
	Regulatory Amortizations	
15	Taxes	1,020
16	Total Distribution	1,020
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	1,570
26	OPERATING INCOME BEFORE FIT	(1,570)
	FEDERAL INCOME TAX	
27	Current Accrual	(330)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1,240)
	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

	PAYMENTS MADE TO JURISDICTIONS FOR ELECTRIC						ALLOCATION		
	Washington	Idaho	Montana	Oregon	Colstrip	Total	65.64% Washington	34.36% Idaho	Total
Actual Per Results									
P/T:									
408150	3,171,431	1,307,486	9,749,570	3,380,090	2,863	17,611,440	11,560,149	6,051,291	17,611,440
408180	2,692,481	1,566,547	1,776,805	12,906	-	6,048,739	3,970,392	2,078,347	6,048,739
P/T Total	5,863,912	2,874,033	11,526,375	3,392,995	2,863	23,660,179	15,530,541	8,129,638	23,660,179
Dist:									
408170	7,080,705	3,115,158	11,534	-	-	10,207,398	7,080,705	3,115,158	10,195,864
Actual Per Results	12,944,617	5,989,192	11,537,909	3,392,995	2,863	33,867,577	22,611,246	11,244,796	33,856,043

Current Period									
Expense	14,808,462	5,983,772	11,537,909	3,392,995	2,863	35,726,002			
P/T:									
408150	3,628,073	1,302,066	9,749,570	3,380,090	2,863	18,062,662	11,856,332	6,206,331	18,062,663
408180	3,080,160	1,566,547	1,776,805	12,906	-	6,436,419	4,224,865	2,211,553	6,436,418
P/T	6,708,233	2,868,613	11,526,375	3,392,995	2,863	24,499,081	16,081,197	8,417,884	24,499,081
Dist:									
408170	8,100,229	3,115,158	11,534	-	-	11,226,921	8,100,229	3,115,158	11,215,387
	14,808,462	5,983,772	11,537,909	3,392,995	2,863	35,726,002	24,181,426	11,533,042	35,714,468

Restating Adjustment									
P/T:									
408150	456,642	(5,420)	-	-	-	451,222	296,183	155,040	451,223
408180	387,680	-	-	-	-	387,680	254,473	133,206	387,679
P/T	844,322	(5,420)	-	-	-	838,902	550,656	288,246	838,902
Dist:									
408170	1,019,523	-	-	-	-	1,019,523	1,019,523	-	1,019,523
	1,863,845	(5,420)	-	-	-	1,858,425	1,570,179	288,246	1,858,425

Sum of Transaction Amount - 2019 Actual												
FERC Account	FERC Account Description	ED						GD				Grand Total
		AN	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	2,863	1,307,486	9,749,570	3,380,090	3,171,431	17,611,440				0	17,611,440
408170	TAXES OTHER THAN INC-DIST PROP		3,115,158	11,534		7,080,705	10,207,398	1,655,639	4,318,910	2,844,901	8,819,449	19,026,847
408180	TAXES OTHER THAN INC-TRANS PRO		1,566,547	1,776,805	12,906	2,692,481	6,048,739				0	6,048,739
408190	TAXES OTHER THAN INC - STORAGE						0			520,576	520,576	520,576
Grand Total		2,863	5,989,192	11,537,909	3,392,995	12,944,617	33,867,577	1,655,639	4,318,910	3,365,477	9,340,026	43,207,603
Sum of Transaction Amount - 2019 Less 2018 True-Up Costs												
FERC Account	FERC Account Description	ED						GD				Grand Total
		AN	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	2,863	1,302,066	9,749,570	3,380,090	3,628,073	18,062,662				0	18,062,662
408170	TAXES OTHER THAN INC-DIST PROP		3,115,158	11,534		8,100,229	11,226,921	1,655,639	4,318,910	3,362,111	9,336,660	20,563,581
408180	TAXES OTHER THAN INC-TRANS PRO		1,566,547	1,776,805	12,906	3,080,160	6,436,419				0	6,436,419
408190	TAXES OTHER THAN INC - STORAGE						0			481,885	481,885	481,885
Grand Total		2,863	5,983,772	11,537,909	3,392,995	14,808,462	35,726,002	1,655,639	4,318,910	3,843,996	9,818,545	45,544,547
Difference (represents prior-period costs recorded in 2019)												
FERC Account	FERC Account Description	ED						GD				Grand Total
		AN	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	-	5,420	-	-	(456,642)	(451,222)	-	-	-	-	(451,222)
408170	TAXES OTHER THAN INC-DIST PROP	-	-	-	-	(1,019,523)	(1,019,523)	-	-	(517,210)	(517,210)	(1,536,734)
408180	TAXES OTHER THAN INC-TRANS PRO	-	-	-	-	(387,680)	(387,680)	-	-	-	-	(387,680)
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	-	38,691	38,691	38,691
Grand Total		-	5,420	-	-	(1,863,845)	(1,858,425)	-	-	(478,519)	(478,519)	(2,336,944)
This is a summary. See file with detail from GL and pivot table.												

Sum of Transaction Amount

FERC Account	Transaction Description	ED ID	ED WA	GD WA	Grand Total
408150	ID 2018 Thermal Property Tax Close Out	50			50
	Idaho Property Tax rebate 2018	5,370			5,370
	WA ED 2018 Hydro Property Tax		(324,309)		(324,309)
	WA ED 2018 Other Property Tax		(44,732)		(44,732)
	WA ED 2018 Thermal Property Tax		(87,601)		(87,601)
408170	Wa ED 2018 Distribution Property Tax		(1,019,523)		(1,019,523)
	WA Gas 2018 Property Tax			(517,210)	(517,210)
408180	WA ED 2018 Transmission Property Tax		(387,680)		(387,680)
408190	WA Gas 2018 Property Tax - Storage			38,691	38,691
Grand Total		5,420	(1,863,845)	(478,519)	(2,336,944)

These costs were recorded in 2019 but were for 2018.

	Accrual in 2019				Payments in 2019			Taxes Payable at 12/31/2019		
	Taxes Payable at 12/31/2018 (FERC 236100)	For 2018	For 2019	Total	For 2018	For 2019	Total - See Attached for Detail	Taxes Payable at 12/31/2019 (FERC 236100)	For 2018	For 2019
Washington Electric	(14,732,465)	1,863,845	(14,808,462)	(12,944,617)	12,863,096	-	12,863,096	(14,813,986)	(5,524)	(14,808,462)
Idaho Electric	(3,100,642)	(50)	(5,979,190)	(5,979,240)	3,100,692	2,989,646	6,090,338	(2,989,544)	-	(2,989,544)
Montana Electric	(5,567,638)	(190)	(11,537,719)	(11,537,909)	5,567,828	5,784,453	11,352,281	(5,753,266)	-	(5,753,266)
Oregon Electric	1,746,223	(1,746,223)	(1,646,772)	(3,392,995)	-	3,293,540	3,293,540	1,646,768	-	1,646,768
Washington Natural Gas	(3,836,805)	478,519	(3,843,996)	(3,365,477)	3,358,286	-	3,358,286	(3,843,996)	-	(3,843,996)
Idaho Natural Gas	(882,855)		(1,655,639)	(1,655,639)	882,855	827,820	1,710,675	(827,819)	-	(827,819)
Oregon Natural Gas	2,206,189	(2,206,189)	(2,112,721)	(4,318,910)	-	4,225,600	4,225,600	2,112,879	-	2,112,879
Total	(24,167,993)	(1,610,288)	(41,584,499)	(43,194,787)	25,772,757	17,121,059	42,893,816	(24,468,964)	(5,524)	(24,463,440)

Notes:**Washington**

For 2019 tax assessment, Washington state uses the plant in service at 12/31/2018. The taxes are payable in 2020.

Idaho

For the 2019 tax assessment, Idaho uses plant in service at 12/31/2018. One-half of taxes are payable by December 2019 and the other half by June 2020.

Oregon

Oregon's tax is assessed on Fiscal Year 7/1-6/30. For the period 7/1/2019-6/30/2020, the taxes are payable in November 2019. Therefore, one-half of the taxes paid in November 2019 were for the period 1/1/2020-6/30/2020 and are therefore shown as a debit in the taxes payable account (ie prepaid).