

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-20 _____

DOCKET NO. UG-20 _____

EXH. EMA-4

ELIZABETH M. ANDREWS

REPRESENTING AVISTA CORPORATION

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

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ELECTRIC ALLOCATION PERCENTAGES				Based on Data from:			
For Twelve Months Ended December 31, 2019							
Average of Monthly Averages Basis							
Basis	Ref	Description	System	Washington	Idaho		
Input		Elec/Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
		Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
		Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	0
		Adjustments		0	0	0	0
		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%

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RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES			
ELECTRIC ALLOCATION PERCENTAGES							
For Twelve Months Ended December 31, 2019							
Average of Monthly Averages Basis							
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		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%
		Average (GD AA)		100.000%	0.000%	69.776%	30.224%

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ELECTRIC ALLOCATION PERCENTAGES				Based on Data from:			
For Twelve Months Ended December 31, 2019			System	Washington	Idaho		
Basis	Ref	Description					
		Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
		Elec/Gas North 4-Factor					
		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%	

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ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended December 31, 2019						
Average of Monthly Averages Basis						
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: G-ALL-12A	AVISTA UTILITIES		
GAS ALLOCATION PERCENTAGES						
For Twelve Months Ended December 31, 2019						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers - AMA Percent	01-01-2019 thru 12-31-2019	254,395 100.000%	168,514 66.241%	85,881 33.759%
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2019 thru 12-31-2019	13,980,198 100.000%	9,989,295 71.453%	3,990,903 28.547%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accounts 798 - 894		5,663,914	3,863,083	1,800,831
		Direct O & M Accounts 901 - 935		12,439,487	10,394,257	2,045,230
		Total		18,103,401	14,257,340	3,846,061
		Percentage		100.000%	78.755%	21.245%
		Direct Labor				
		Amount: Accounts 798 - 894		8,440,564	6,213,670	2,226,894
		Amount: Accounts 901 - 935		2,894,302	2,365,089	529,213
		Total		11,334,866	8,578,759	2,756,107
		Percentage		100.000%	75.685%	24.315%
		Total Number of Customers		257,344	170,270	87,074
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		593,033,559	413,757,310	179,276,249
		Percentage		100.000%	69.770%	30.230%
4		Total Four Factor Allocators Percent		400.000%	290.374%	109.626%
				100.000%	72.593%	27.407%
6	Input	Actual Therms Purchased Percent	01-01-2019 thru 12-31-2019	301,037,917 100.000%	205,965,778 68.419%	95,072,139 31.581%

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GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	XXXXXX
Adjustments		0			
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	XXXXXX
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%
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 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	XXXXXX
	Total		26,498,476	0	18,961,976	7,536,500
	Percentage		100.000%	0.000%	71.559%	28.441%
	Direct Labor Accts 580 - 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	XXXXXX
	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%
	Average (GD AA)		100.000%	0.000%	69.776%	30.224%

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For Twelve Months Ended December 31, 2019						
Average of Monthly Averages Basis						
	Input	01-01-2018 thru 12-31-2018				
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 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 580 - 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%
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System 293,285,519 100.000%	Washington 200,285,801 68.290%	Idaho 92,999,718 31.710%	
11	Book Depreciation Percent	01-01-2019 thru 12-31-2019	25,807,764 100.000%	18,163,538 70.380%	7,644,226 29.620%	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2018 thru 12-31-2019	677,950,019 100.000%	475,682,766 70.165%	202,267,253 29.835%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2018 thru 12-31-2019	91,465,635 100.000%	73,874,309 80.767%	17,591,326 19.233%	
14	Net Allocated Schedule M's - AMA Percent	01-01-2019 thru 12-31-2019	-32,742,457 100.000%	-22,701,747 69.334%	-10,040,710 30.666%	
99	Input Not Allocated		0.000%	0.000%	0.000%	