

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>		
<b>ACCELERATED TAX DEPRECIATION</b>					
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			<b>J</b> (623,601,430)	(418,923,432)	(204,677,998)
Amount per ROO at 12/31/2019 AMA			(620,628,718)	<b>L</b> (418,970,869)	(201,657,849)
Adjustment			(2,972,712)	<b>47,437</b>	(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)	<b>(552,434,344)</b>		
GAS North		(110,620,402)		<b>(110,620,402)</b>	
GAS Oregon		(65,022,156)			<b>(65,022,156)</b>
General Utility	CD AA	<b>(87,897,364)</b>	(62,036,201)	(18,030,386)	(7,830,776)
General Utility	CD AN	<b>(781,385)</b>	(608,496)	(172,889)	
Total Accelerated Tax Depr		<b>(816,755,652)</b>	(615,079,041)	(128,823,678)	(72,852,932)
		<b>A</b>			
<b>Average of Monthly Averages</b>					
CDA Lake CDR Fund	283324 ED AN	<b>B</b>	0	0	
CDA Lake IPA Fund	283325 ED AN	<b>C</b>	0	0	
CDA Lake Settlement	283382 ED AN	<b>D</b>	<b>(6,412,936)</b>	(6,412,936)	
CDA Lake Settlement - Costs	283333 ED AN	<b>E</b>	<b>252,672</b>	252,672	
Colstrip PCB	283200 ED AN	<b>F</b>	<b>89,511</b>	89,511	
AFUDC - CWIP Intangibles	283750 CD AA	<b>G</b>	<b>(225,567)</b>	(159,201)	(46,271)
FMB & MTN Redeemed	283850 CD AA	<b>H</b>	<b>(1,781,359)</b>	(1,257,247)	(365,410)
ADFIT-Plant - AFUDC Equity	282919 CD AA	<b>I</b>	<b>(1,466,729)</b>	(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)	<b>(623,601,430)</b>	<b>(129,536,228)</b>	(73,162,400)
			<b>J</b>	<b>K</b>	
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)

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	<b>0</b>	<b>0</b>	<b>(6,412,936)</b>	<b>252,672</b>
	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>

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	<u>179,021</u>	<u>(3,562,717)</u>	<u>(275,350)</u>
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	<u>1,074,127</u>	<u>(21,376,303)</u>	<u>(2,706,801)</u>
Average of monthly averages	<b>89,511</b>	<b>(1,781,359)</b>	<b>(225,567)</b>
	<b>F</b>	<b>H</b>	<b>G</b>

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)
		<b>\$ 185,658.00</b>			

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
		<b>\$ 6,871.08</b>			

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
		<b>\$ 50,013.96</b>		

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)
		<b>\$ 210,787.80</b>			

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)
		<b>\$ 256,661.00</b>			

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)
		<b>\$ (949,468.00)</b>			

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	<b>L</b>	<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:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PL-T-12A</b>
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:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-12A</b>
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	121,097,293	0	121,097,293	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:
<b>ELECTRIC UTILITY PLANT</b>		<b>E-PLT-12A</b>
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%	