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IDAHO PUBLIC
UTILITIES COMMISSION*

Avista Corp.

2019

IDAHO

State Electric Annual Report

(IC 61-405)

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Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report <i>mm/dd/yyyy</i> 4/16/2020	Year / Period of Report End of <u>2019 / Q4</u>
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STATEMENT OF UTILITY OPERATING INCOME - IDAHO

Instructions

- For each account below, report the amount attributable to the state of Idaho based on Idaho jurisdictional Results of Operations.
- Provide any necessary important notes regarding this statement of utility operating income in a footnote in the available space at the bottom of this

Line No.	Account (a)	Refer to Form 1 Page (b)	TOTAL SYSTEM - IDAHO	
			Current Year (c)	Prior Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	410,666,937	408,048,751
3	Operating Expenses			
4	Operation Expenses (401)	320-323	229,746,234	225,812,784
5	Maintenance Expenses (402)	320-323	22,442,747	20,790,728
6	Depreciation Expense (403)	336-337	50,071,177	46,184,456
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	-	-
8	Amortization & Depletion of Utility Plant (404-405)	336-337	9,690,048	8,900,451
9	Amortization of Utility Plant Acquisition Adjustment (406)	336-337	(333,312)	(1,409,350)
10	Amort. of Property Losses, Unrecov Plant and Regulatory Study Costs (407)		-	-
11	Amortization of Conversion Expenses (407)		-	-
12	Regulatory Debits (407.3)		2,803,455	2,996,413
13	(Less) Regulatory Credits (407.4)		(8,396,725)	(488,222)
14	Taxes Other Than Income Taxes (408.1)	262-263	18,930,820	19,038,933
15	Income Taxes - Federal (409.1)	262-263	4,413,421	10,949,838
16	- Other (409.1)	262-263	-	-
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	6,046,073	(1,505,436)
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	-	-
19	Investment Tax Credit Adjustment - Net (411.4)	266	(170,725)	(173,017)
20	(Less) Gains from Disposition of Utility Plant (411.6)		-	-
21	Losses from Disposition Of Utility Plant (411.7)		-	-
22	(Less) Gains from Disposition of Allowances (411.8)		-	-
23	Losses from Disposition of Allowances (411.9)		-	-
24	Accretion Expense (411.10)		-	-
25	TOTAL Utility Operating Expenses (Total of line 4 through 24)		335,243,213	331,097,578
26	Net Utility Operating Income (Total line 2 less 25)		75,423,724	76,951,173

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STATEMENT OF UTILITY OPERATING INCOME - IDAHO

Instructions

page or in a separate schedule.

3. Explain in a footnote if the previous year's figures are different from those reported in prior reports.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Prior Year (f)	Current Year (g)	Prior Year (h)	Current Year (i)	Prior Year (j)	
						1
318,857,908	320,376,541	91,809,029	87,672,210			2
						3
170,366,040	169,023,992	59,380,194	56,788,792			4
18,972,892	17,870,091	3,469,855	2,920,637			5
42,426,949	38,848,826	7,644,228	7,335,630			6
	-		-			7
7,924,496	7,291,034	1,765,552	1,609,417			8
(333,312)	(1,409,350)	-	-			9
	-		-			10
	-		-			11
2,409,720	2,714,347	393,735	282,066			12
(8,174,293)	(329,664)	(222,432)	(158,558)			13
15,896,443	16,007,935	3,034,377	3,030,998			14
4,776,202	8,873,336	(362,781)	2,076,502			15
	-		-			16
3,617,921	(1,645,148)	2,428,152	139,712			17
	-		-			18
(166,573)	(167,785)	(4,152)	(5,232)			19
	-		-			20
	-		-			21
	-		-			22
	-		-			23
	-		-			24
257,716,485	257,077,614	77,526,728	74,019,964	-	-	25
61,141,423	63,298,927	14,282,301	13,652,246	-	-	26

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION - IDAHO

Instructions

1. Report below the original cost of utility plant in service necessary to furnish utility service to customers in the state of Idaho, and the accumulated provisions for depreciation, amortization, and depletion attributable to that plant in service.
2. Report in column (c) the amount for electric function, in column (d) the amount for gas function, in columns (e), (f), and (g) report other (specify),

Line No.	Account (a)	Total Company End of Current Year (b)	Electric (c)
1	Utility Plant		
2	In Service		
3	Plant in Service (Classified)	1,918,285,376	1,463,515,320
4	Property Under Capital Leases	23,768,846	
5	Plant Purchased or Sold	-	
6	Completed Construction not Classified	-	
7	Experimental Plant Unclassified	-	
8	Total (Total lines 3 through 7)	1,942,054,222	1,463,515,320
9	Leased to Others	-	
10	Held for Future Use	839,236	648,651
11	Construction Work in Progress	48,213,857	40,476,683
12	Acquisition Adjustments	-	
13	Total Utility Plant (Total lines 8 through 12)	1,991,107,315	1,504,640,654
14	Accumulated Provision for Depreciation, Amortization, and Depletion	698,308,924	548,036,939
15	Net Utility Plant (Line 13 less line 14)	1,292,798,391	956,603,715
16	Detail of Accumulated Provision for Depreciation, Amortization, and Depletion		
17	In Service		
18	Depreciation	664,847,390	541,031,868
19	Amortization and Depletion of Producing Natural Gas Lands / Land Rights	-	
20	Amortization of Underground Storage Lands / Land Rights	-	
21	Amortization of Other Utility Plant	33,461,534	7,005,071
22	Total (Total lines 18 through 21)	698,308,924	548,036,939
23	Leased to Others		
24	Depreciation	-	-
25	Amortization and Depletion	-	-
26	Total Leased to Others	-	-
27	Held for Future Use		
28	Depreciation	-	-
29	Amortization	-	-
30	Total Held for Future Use	-	-
31	Abandonment of Leases (Natural Gas)	-	-
32	Amortization of Plant Acquisition Adjustment	-	-
33	Total Accumulated Provision (Total lines 22, 26, 30, 31, 32)	698,308,924	548,036,939

(1) A small portion of the Company's electric distribution plant is located in Montana. For jurisdictional reporting purposes, those amounts are included as Idaho plant.

(2) Common Property Under Capital Lease is comprised of ROU Assets

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION - IDAHO

Instructions

and in column (h) common function.

3. In order to accurately reflect utility plant in service necessary to furnish utility service to customers in the state of Idaho, electric and gas plant not directly assigned is allocated to the state of Idaho as appropriate and included in column (c) and (d).

Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
278,899,922				175,870,134	3
				23,768,846	4
					5
					6
					7
278,899,922	-	-	-	199,638,980	8
					9
190,585					10
419,759				7,317,415	11
					12
279,510,266	-	-	-	206,956,395	13
93,987,921	-	-	-	56,284,064	14
185,522,345	-	-	-	150,672,331	15
					16
					17
93,776,103				30,039,419	18
					19
					20
211,818				26,244,645	21
93,987,921	-	-	-	56,284,064	22
					23
					24
					25
-	-	-	-	-	26
					27
					28
					29
-	-	-	-	-	30
					31
					32
93,987,921	-	-	-	56,284,064	33

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ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106)

Instructions

- Report below the original cost of electric plant in service necessary to furnish electric utility service to customers in the state of Idaho. Include electric plant not directly assigned as allocated to the state of Idaho.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, include by primary plant account increases in column (c), additions, and reductions in column (e), adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	301 Organization	-	
3	302 Franchises and Consents	15,245,434	
4	303 Miscellaneous Intangible Plant	7,327,997	1,051,890
5	TOTAL Intangible Plant (Total of lines 2, 3, and 4)	22,573,431	1,051,890
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	310 Land and Land Rights	1,238,509	
9	311 Structures and Improvements	48,293,502	92,879
10	312 Boiler Plant Equipment	65,177,685	1,168,093
11	313 Engines and Engine-Driven Generators	2,343	484
12	314 Turbogenerator Units	19,650,950	(109,480)
13	315 Accessory Electric Equipment	10,239,809	32,841
14	316 Miscellaneous Power Plant Equipment	5,927,082	(114,557)
15	317 Asset Retirement Costs for Steam Production	-	
16	TOTAL Steam Production Plant (Total of lines 8 through 15)	150,529,880	1,070,260
17	B. Nuclear Production Plant		
18	320 Land and Land Rights	-	
19	321 Structures and Improvements	-	
20	322 Reactor Plant Equipment	-	
21	323 Turbogenerator Units	-	
22	324 Accessory Electric Equipment	-	
23	325 Miscellaneous Power Plant Equipment	-	
24	326 Asset Retirement Costs for Nuclear Production	-	
25	TOTAL Nuclear Production Plant (Total of lines 18 through 24)	-	-
26	C. Hydraulic Production Plant		
27	330 Land and Land Rights	22,085,775	72,460
28	331 Structures and Improvements	30,186,322	9,848,534
29	332 Reservoirs, Dams, and Waterways	67,411,432	(687,400)
30	333 Water Wheels, Turbines, and Generators	81,600,209	(986,600)
31	334 Accessory Electric Equipment	23,229,234	(267,506)
32	335 Miscellaneous Power Plant Equipment	4,883,533	1,112,787
33	336 Roads, Railroads, and Bridges	1,502,043	
34	337 Asset Retirement Costs for Hydraulic Production	-	
35	TOTAL Hydraulic Production Plant (Total of lines 27 through 34)	230,898,548	9,092,275
36	D. Other Production Plant		
37	340 Land and Land Rights	313,279	
38	341 Structures and Improvements	5,930,636	26,681
39	342 Fuel Holders, Products, and Accessories	7,402,464	277
40	343 Prime Movers	8,136,140	
41	344 Generators	76,041,947	683,936
42	345 Accessory Electric Equipment	7,649,813	356,589
43	346 Miscellaneous Power Plant Equipment	605,252	(58,301)
44	347 Asset Retirement Costs for Other Production	-	
45	TOTAL Other Production Plant (Total of lines 37 through 44)	106,079,531	1,009,182
46	TOTAL Production Plant (Total of lines 16, 25, 35, and 45)	487,507,959	11,171,717

(1) A small portion of the Company's electric distribution plant is located in Montana. For jurisdictional reporting purposes, those amounts are included as Idaho plant.

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ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106)

Instructions

these tentative classifications in columns (c) and (d), including the reversals of the prior year's tentative account distributions of these amounts. Careful observance of these instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102; include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
8. For account 399, state the nature and use of plant included in this account, and, if substantial in amount, submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
9. For each account comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed as required by the Uniform System of Accounts, give also the date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)	Line No.
				1
			-	2
		(110,123)	15,135,311	3
265,736		(222,178)	7,891,973	4
265,736	-	(332,301)	23,027,284	5
				6
				7
		(8,946)	1,229,563	8
		(72,448)	48,313,933	9
		276,460	66,622,238	10
		104	2,931	11
		242,698	19,784,168	12
		(65,110)	10,207,540	13
		(59,423)	5,753,102	14
			-	15
-	-	313,335	151,913,475	16
				17
			-	18
			-	19
			-	20
			-	21
			-	22
			-	23
			-	24
-	-	-	-	25
				26
		(162,950)	21,995,285	27
71,585		(6,612,629)	33,350,642	28
49,942		(464,090)	66,210,000	29
		(156,321)	80,457,288	30
127,420		1,145,615	23,979,923	31
21,676		(757,254)	5,217,390	32
		(247,929)	1,254,114	33
			-	34
270,623	-	(7,255,558)	232,464,642	35
				36
		(2,263)	311,016	37
		(57,908)	5,899,409	38
		(53,015)	7,349,726	39
		(59,007)	8,077,133	40
50,172		(525,051)	76,150,660	41
78,473		(248,026)	7,679,903	42
		38,172	585,123	43
			-	44
128,645	-	(907,098)	106,052,970	45
399,268	-	(7,849,321)	490,431,087	46

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ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106) (Continued)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
47	3. TRANSMISSION PLANT			
48	350 Land and Land Rights	9,857,418	25,504	
49	352 Structures and Improvements	9,087,928	(105,863)	
50	353 Station Equipment	92,522,876	9,865,236	
51	354 Towers and Fixtures	5,984,548	(56,120)	
52	355 Poles and Fixtures	90,925,899	6,238,146	
53	356 Overhead Conductors and Devices	50,997,076	3,426,205	
54	357 Underground Conduit	1,103,491	74,667	
55	358 Underground Conductors and Devices	878,061	74,667	
56	359 Roads and Trails	710,870		
57	359.1 Asset Retirement Costs for Transmission Plant	-		
58	TOTAL Transmission Plant (Total of lines 48 through 57)	262,068,167	19,542,442	
59	4. DISTRIBUTION PLANT			
60	360 Land and Land Rights	4,078,123	243,910	
61	361 Structures and Improvements	6,722,227	200,237	
62	362 Station Equipment	45,742,826	777,547	
63	363 Storage Battery Equipment	-		
64	364 Poles, Towers, and Fixtures	142,528,785	9,854,137	
65	365 Overhead Conductors and Devices	97,625,850	3,489,020	
66	366 Underground Conduit	40,596,279	2,615,119	
67	367 Underground Conductors and Devices	70,452,952	3,771,988	
68	368 Line Transformers	83,515,248	3,461,725	
69	369 Services	59,676,516	2,067,619	
70	370 Meters	23,085,878	159,771	
71	371 Installations on Customer Premises	-		
72	372 Leased Property on Customer Premises	-		
73	373 Street Lighting and Signal Systems	21,900,642	1,599,768	
74	374 Asset Retirement Costs for Distribution Plant	-		
75	TOTAL Distribution Plant (Total of lines 60 through 74)	595,925,326	28,240,841	
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
77	380 Land and Land Rights	-		
78	381 Structures and Improvements	-		
79	382 Computer Hardware	-		
80	383 Computer Software	-		
81	384 Communication Equipment	-		
82	385 Miscellaneous Regional Transmission and Market Operation Plant	-		
83	386 Asset Retirement Costs for Regional Transmission and Operation Plant	-		
84	TOTAL Transmission and Market Operation Plant (Total lines 77 through 83)	-	-	
85	6. GENERAL PLANT			
86	389 Land and Land Rights	369,431		
87	390 Structures and Improvements	3,943,520	229,512	
88	391 Office Furniture and Equipment	672,388	57,443	
89	392 Transportation Equipment	14,138,347	1,292,047	
90	393 Stores Equipment	131,950	10,934	
91	394 Tools, Shop and Garage Equipment	1,688,128	221,170	
92	395 Laboratory Equipment	392,839	67,779	
93	396 Power Operated Equipment	12,176,905	118,346	
94	397 Communication Equipment	21,645,715	452,594	
95	398 Miscellaneous Equipment	52,436	14,679	
96	SUBTOTAL (Total of lines 86 through 95)	55,211,659	2,464,504	
97	399 Other Tangible Property	-		
98	399.1 Asset Retirement Costs for General Plant	-		
99	TOTAL General Plant (Total of lines 96, 97 and 98)	55,211,659	2,464,504	
100	TOTAL (Accounts 101 and 106)	1,423,286,542	62,471,394	
101	102 Electric Plant Purchased	99,095		
102	102 (Less) Electric Plant Sold	-		
103	103 Experimental Plant Unclassified	-		
104	TOTAL Electric Plant in Service (Total of lines 100 through 103)	1,423,385,637	62,471,394	

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ELECTRIC PLANT IN SERVICE - IDAHO (Account 101, 102, 103 and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance End of Year (g)	Line No.
				47
		329,234	10,212,156	48
		(258,054)	8,724,011	49
244,816		(3,594,551)	98,548,745	50
		14,445	5,942,873	51
444,245		(920,372)	95,799,428	52
142,119		266,368	54,547,530	53
		(60,345)	1,117,813	54
		(58,274)	894,454	55
		13,531	724,401	56
			-	57
831,180	-	(4,268,018)	276,511,411	58
				59
			4,322,033	60
		(127,778)	6,794,686	61
		(409,109)	46,111,264	62
			-	63
390,271		(148,508)	151,844,143	64
34,505		(261,922)	100,818,443	65
15,957		(24,568)	43,170,873	66
68,016		(66,189)	74,090,735	67
59,198		(22,129)	86,895,646	68
15,789		(1,603)	61,726,743	69
172,722		915,904	23,988,831	70
			-	71
			-	72
254,274		(8)	23,246,128	73
			-	74
1,010,732	-	(145,910)	623,009,525	75
				76
			-	77
			-	78
			-	79
			-	80
			-	81
			-	82
			-	83
-	-	-	-	84
				85
		(135)	369,296	86
85,095		53,703	4,141,640	87
160,001		(56,076)	513,754	88
354,478		(94,262)	14,981,654	89
19,285		(2,243)	121,356	90
56,705		(28,379)	1,824,214	91
14,906		(7,908)	437,804	92
45,199		(156,150)	12,093,902	93
5,521,822		(588,405)	15,988,082	94
1,870		(934)	64,311	95
6,259,361	-	(880,789)	50,536,013	96
			-	97
			-	98
6,259,361	-	(880,789)	50,536,013	99
8,766,277	-	(13,476,339)	1,463,515,320	100
		(99,095)	-	101
			-	102
			-	103
8,766,277	-	(13,575,434)	1,463,515,320	104

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ELECTRIC OPERATING REVENUES - IDAHO

Instructions

1. Report below operating revenues attributable to the state of Idaho for each prescribed account in accordance with jurisdictional Results of Operations. Report the portion of total operating revenue and megawatt hours which pertains to unbilled revenue and MWH pertaining unbilled revenue in the lines provided.
2. Report number of customers (columns (f) and (g)) on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
3. If increases or decreases from previous period (columns (c), (e), and (g)) are not derived from previously reported figures, explain any inconsistencies in a footnote in the available space at the bottom of the page, or in a separate schedule.

Line No.	Account (a)	ELECTRIC OPERATING REVENUE	
		Current Year (b)	Prior Year (c)
1	Sales of Electricity		
2	440 Residential Sales	119,154,126	120,603,464
3	442 Commercial and Industrial Sales (3)		
4	Small (or Commercial)	89,886,994	92,220,034
5	Large (or Industrial)	50,408,829	45,128,476
6	444 Public Street and Highway Lighting	2,669,672	2,680,415
7	445 Other Sales to Public Authorities		-
8	446 Sales to Railroads and Railways		-
9	448 Interdepartmental Sales	274,645	284,935
10	TOTAL Sales to Ultimate Customers	(1) 262,394,266	260,917,324
11	447 Sales for Resale	27,968,449	31,763,490
12	TOTAL Sales of Electricity	290,362,715	292,680,814
13	449.1 (Less) Provision for Rate Refunds	(78,338)	(5,689,385)
14	TOTAL Revenues Net of Provision for Refunds	290,284,377	286,991,429
15	Other Operating Revenues		
16	450 Forfeited Discounts		-
17	451 Miscellaneous Service Revenues	128,342	123,943
18	453 Sales of Water and Water Power	118,312	175,127
19	454 Rent from Electric Property	1,268,815	1,123,508
20	455 Interdepartmental Rents		-
21	456 Other Electric Revenues	(4) 21,442,785	37,486,240
22	456.1 Revenues from Transmission of Electricity for Others	5,615,277	(5,523,706)
23	457.1 Regional Control Service Revenues		-
24	457.2 Miscellaneous Revenues		-
25			
26	TOTAL Other Operating Revenues	28,573,531	33,385,112
27	TOTAL Electric Operating Revenues	318,857,908	320,376,541

Name of Respondent Avista Corporation	This Report is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission	Date of Report mm/dd/yyyy 4/16/2020	Year / Period of Report End of <u>2019 / Q4</u>
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ELECTRIC OPERATING REVENUES - IDAHO

Instructions

4. Disclose amounts of \$250,000 or greater in a footnote at the bottom of the page or in a separate schedule for accounts 451, 456, and 457.2.
5. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
6. See pages 108-109 in the FERC Form 1, Important Changes During Period, for important new territory added and important rate increases or decreases.
7. Include unmetered sales. Provide details of such Sales in a footnote in the available space at the bottom of this page or in a separate schedule.

MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH		Line No.
Current Year (d)	Previous Year (e)	Current Year (f)	Previous Year (g)	
				1
1,231,818	1,182,923	116,121	114,004	2
				3
1,005,069	999,282	17,751	17,624	4
1,095,960	786,238	428	442	5
7,243	7,456	169	169	6
	-		-	7
	-		-	8
3,022	2,519	41	41	9
(2) 3,343,112	2,978,418	134,510	132,280	10
1,010,956	1,186,323		-	11
4,354,068	4,164,741	134,510	132,280	12
	-		-	13
4,354,068	4,164,741	134,510	132,280	14

- (1) Includes \$500,196 of unbilled revenues.
- (2) Includes 33,608 MWH relating to unbilled revenues.
- (3) Segregation of Commercial and Industrial made on basis of utilization of energy and not on size of account.
- (4) Includes \$ 50,781 associated with a special contract for wheeling over the distribution system on file with the IPUC, recorded in sub-account 456700.

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO				
Instructions				
1. For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.				
2. If the amount for previous year is not derived from previously reported figures, explain in a footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	500 Operation Supervision and Engineering	155,977	152,161	
5	501 Fuel	10,600,529	9,711,674	
6	502 Steam Expenses	1,347,668	1,457,267	
7	503 Steam from Other Sources		-	
8	504 (Less) Steam Transferred-Cr.		-	
9	505 Electric Expenses	365,797	382,353	
10	506 Miscellaneous Steam Power Expenses	1,098,074	1,167,587	
11	507 Rents	5,181	11,982	
12	509 Allowances		-	
13	TOTAL Operation (Total of lines 4 through 12)	13,573,226	12,883,024	
14	Maintenance			
15	510 Maintenance Supervision and Engineering	186,640	180,740	
16	511 Maintenance of Structures	263,702	184,107	
17	512 Maintenance of Boiler Plant	2,094,794	1,925,132	
18	513 Maintenance of Electric Plant	236,673	529,362	
19	514 Maintenance of Miscellaneous Steam Plant	432,104	179,246	
20	TOTAL Maintenance (Total of Lines 15 through 19)	3,213,913	2,998,587	
21	TOTAL Steam Power Generation Expenses (Total lines 13 & 20)	16,787,139	15,881,611	
22	B. Nuclear Power Generation			
23	Operation			
24	517 Operation Supervision and Engineering	-	-	
25	518 Fuel	-	-	
26	519 Coolants and Water	-	-	
27	520 Steam Expenses	-	-	
28	521 Steam from Other Sources	-	-	
29	522 (Less) Steam Transferred-Cr.	-	-	
30	523 Electric Expenses	-	-	
31	524 Miscellaneous Nuclear Power Expenses	-	-	
32	525 Rents	-	-	
33	TOTAL Operation (Total of lines 24 through 32)	-	-	
34	Maintenance			
35	528 Maintenance Supervision and Engineering	-	-	
36	529 Maintenance of Structures	-	-	
37	530 Maintenance of Reactor Plant Equipment	-	-	
38	531 Maintenance of Electric Plant	-	-	
39	532 Maintenance of Miscellaneous Nuclear Plant	-	-	
40	TOTAL Maintenance (Total of lines 35 through 39)	-	-	
41	TOTAL Nuclear Power Generation Expenses (Total lines 33 & 40)	-	-	
42	C. Hydraulic Power Generation			
43	Operation			
44	535 Operation Supervision and Engineering	1,176,128	1,112,455	
45	536 Water for Power	321,374	401,445	
46	537 Hydraulic Expenses	3,378,832	2,985,998	
47	538 Electric Expenses	2,641,294	2,594,376	
48	539 Miscellaneous Hydraulic Power Generation Expenses	386,393	412,875	
49	540 Rents	2,221,232	2,197,924	
50	TOTAL Operation (Total of lines 44 through 49)	10,125,253	9,705,073	
51	Maintenance			
52	541 Maintenance Supervision and Engineering	346,581	465,486	
53	542 Maintenance of Structures	254,176	166,767	
54	543 Maintenance of Reservoirs, Dams, and Waterways	632,319	813,791	
55	544 Maintenance of Electric Plant	1,216,322	1,296,550	
56	545 Maintenance of Miscellaneous Hydraulic Plant	392,282	489,255	
57	TOTAL Maintenance (Total of lines 53 through 57)	2,841,680	3,231,849	
58	TOTAL Hydraulic Power Generation Expenses (Total of lines 50 & 58)	12,966,933	12,936,922	
59				

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

- For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
- If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	546 Operation Supervision and Engineering	95,408	135,776
63	547 Fuel	24,567,728	21,886,587
64	548 Generation Expenses	814,456	830,680
65	549 Miscellaneous Other Power Generation Expenses	462,470	130,506
66	550 Rents	16,164	(11,706)
67	TOTAL Operation (Total of lines 62 through 66)	25,956,226	22,971,843
68	Maintenance		
69	551 Maintenance Supervision and Engineering	273,791	248,020
70	552 Maintenance of Structures	46,230	23,689
71	553 Maintenance of Generating and Electric Plant	2,484,593	1,402,466
72	554 Maintenance of Miscellaneous Other Power Generation Plant	163,115	132,133
73	TOTAL Maintenance (Total of lines 69 through 72)	2,967,729	1,806,308
74	TOTAL Other Power Generation Expenses	28,923,955	24,778,151
75	E. Other Power Supply Expenses		
76	555 Purchased Power	55,230,889	47,153,074
77	556 System Control and Load Dispatching	264,267	242,388
78	557 Other Expenses	12,382,127	24,083,804
79	TOTAL Other Power Supply Expenses (Total of lines 76 through 78)	67,877,283	71,479,266
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74, & 79)	126,555,310	125,075,950
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	560 Operation Supervision and Engineering	864,248	828,823
84	561 Load Dispatching	1,299,328	1,150,153
85	561.1 Load Dispatch-Reliability		-
86	561.2 Load Dispatch-Monitor and Operation Transmission System		-
87	561.3 Load Dispatch-Transmission Service and Scheduling		-
88	561.4 Scheduling, System Control and Dispatch Services		-
89	561.5 Reliability, Planning and Standards Development		-
90	561.6 Transmission Service Studies		-
91	561.7 Generation Interconnection Studies		-
92	561.8 Reliability, Planning and Standards Development Services		-
93	562 Station Expenses	198,400	174,642
94	563 Overhead Lines Expenses	132,400	159,209
95	564 Underground Lines Expenses		-
96	565 Transmission of Electricity by Others	5,928,069	6,066,956
97	566 Miscellaneous Transmission Expenses	1,102,308	943,755
98	567 Rents	61,081	67,341
99	TOTAL Operation (Total of lines 83 through 98)	9,585,834	9,390,879
100	Maintenance		
101	568 Maintenance Supervision and Engineering	224,815	242,260
102	569 Maintenance of Structures	239,771	268,488
103	569.1 Maintenance of Computer Hardware		-
104	569.2 Maintenance of Computer Software		-
105	569.3 Maintenance of Communication Equipment		-
106	569.4 Maintenance of Miscellaneous Regional Transmission Plant		-
107	570 Maintenance of Station Equipment	339,863	292,315
108	571 Maintenance of Overhead Lines	357,120	474,141
109	572 Maintenance of Underground Lines	-	65
110	573 Maintenance of Miscellaneous Transmission Plant	26,985	33,306
111	TOTAL Maintenance (Total of lines 101 through 110)	1,188,554	1,310,575
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	10,774,388	10,701,454

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

- For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
- If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	575.1 Operation Supervision	-	-
116	575.2 Day-Ahead and Real-Time Market Facilitation	-	-
117	575.3 Transmission Rights Market Facilitation	-	-
118	575.4 Capacity Market Facilitation	-	-
119	575.5 Ancillary Services Market Facilitation	-	-
120	575.6 Market Monitoring and Compliance	-	-
121	575.7 Market Facilitation, Monitoring, and Compliance Services	-	-
122	575.8 Rents	-	-
123	Total Operation (Total lines 115 through 122)	-	-
124	Maintenance		
125	576.1 Maintenance of Structures and Improvements	-	-
126	576.2 Maintenance of Computer Hardware	-	-
127	576.3 Maintenance of Computer Software	-	-
128	576.4 Maintenance of Communication Equipment	-	-
129	576.5 Maintenance of Miscellaneous Market Operation Plant	-	-
130	Total Maintenance (Total lines 125 through 129)	-	-
131	TOTAL Regional Market Expenses (Total lines 123 & 130)	-	-
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	580 Operation Supervision and Engineering	1,388,741	1,213,931
135	581 Load Dispatching		-
136	582 Station Expenses	378,600	345,019
137	583 Overhead Line Expenses	939,045	870,690
138	584 Underground Line Expenses	765,754	655,079
139	585 Street Lighting and Signal System Expenses	322	-
140	586 Meter Expenses	345,023	434,738
141	587 Customer Installations Expenses	300,719	235,319
142	588 Miscellaneous Expenses	2,860,794	3,053,189
143	589 Rents	110,870	118,404
144	TOTAL Operation (Total of lines 134 through 143)	7,089,868	6,926,369
145	Maintenance		
146	590 Maintenance Supervision and Engineering	381,056	444,409
147	591 Maintenance of Structures	212,521	175,147
148	592 Maintenance of Station Equipment	239,823	319,990
149	593 Maintenance of Overhead Lines	3,278,398	2,909,513
150	594 Maintenance of Underground Lines	286,046	274,090
151	595 Maintenance of Line Transformers	84,468	80,534
152	596 Maintenance of Street Lighting and Signal Systems	28,298	32,306
153	597 Maintenance of Meters	7,240	6,335
154	598 Maintenance of Miscellaneous Distribution Plant	195,605	130,995
155	TOTAL Maintenance (Total lines 146 through 154)	4,713,455	4,373,319
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	11,803,323	11,299,688
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	901 Supervision	62,228	62,827
160	902 Meter Reading Expenses	311,145	235,774
161	903 Customer Records and Collection Expenses	3,597,494	3,365,581
162	904 Uncollectable Accounts	72,045	703,320
163	905 Miscellaneous Customer Accounts Expenses	74,340	103,848
164	TOTAL Customer Accounts Expenses (Total of line 159 through 163)	4,117,252	4,471,350

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO

Instructions

- For each prescribed account below, report operation and maintenance expenses as allocated by the Results of Operations model to the state of Idaho.
- If the amount for previous year is not derived from previously reported figures, explain in a footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	907 Supervision	-	-
168	908 Customer Assistance Expenses	10,463,125	10,408,251
169	909 Informational and Instructional Expenses	413,169	340,378
170	910 Miscellaneous Customer Service and Informational Expenses	94,750	128,197
171	TOTAL Customer Service and Informational Expenses (Total lines 167 through 170)	10,971,044	10,876,826
172	7. SALES EXPENSES		
173	Operation		
174	911 Supervision		-
175	912 Demonstrating and Selling Expenses		-
176	913 Advertising Expenses		-
177	916 Miscellaneous Sales Expenses		-
178	TOTAL Sales Expenses (Total of lines 174 through 177)	-	-
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	920 Administrative and General Salaries	10,507,028	10,592,150
182	921 Office Supplies and Expenses	1,506,359	1,465,878
183	922 (Less) Administrative Expenses Transferred-Credit	(31,533)	(38,000)
184	923 Outside Services Employed	3,017,109	2,826,079
185	924 Property Insurance	447,340	402,446
186	925 Injuries and Damages	982,231	1,043,526
187	926 Employee Pensions and Benefits	527,264	531,858
188	927 Franchise Requirements	1,200	1,200
189	928 Regulatory Commission Expenses	2,429,023	2,047,462
190	929 (Less) Duplicate Charges-Cr.	-	-
191	930.1 General Advertising Expenses		-
192	930.2 Miscellaneous General Expenses	1,584,398	1,313,223
193	931 Rents	99,635	133,540
194	TOTAL Operation (Total of lines 181 through 193)	21,070,054	20,319,362
195	Maintenance		
196	935 Maintenance of General Plant	4,047,561	4,149,453
197	TOTAL Administrative and General Expenses (Total of lines 194 and 196)	25,117,615	24,468,815
198	TOTAL Elec Op and Maint Expns (Total lines 80, 112, 131, 156, 164, 171, 178, 197)	189,338,932	186,894,083

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TRANSMISSION LINE STATISTICS - IDAHO

Instructions

- Report information concerning transmission lines physically located in the state of Idaho, including the cost of lines, and expenses for the year. List each transmission line having nominal voltage of 132 kilovolts or greater. Transmission lines below this voltage should be grouped and totals reported for each group.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Report data by individual lines for all voltages if so required by the State commission.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly-owned structures in column (g). In a footnote in the available space at the bottom of this page or in a separate

Line No.	DESIGNATION		VOLTAGE (KV) <i>Indicate where other than 60 cycle, 3 phase</i>		Type of Supporting Structure (e)	LENGTH (Pole Miles) <i>For underground lines, report circuit miles</i>		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Group Sum - 115kV		115.00	115.00		593.00		
2								
3								
4	Beacon	Cabinet Gorge Plant			Steel Pole	20.00		2
5	Beacon	Cabinet Gorge Plant			H Type	53.00		1
6								
7	Divide Creek	Lolo Sub	230.00	230.00	H Type	43.00		1
8	Noxon Plant	Pine Creek Sub	230.00	230.00	Steel Pole	15.00		1
9	Noxon Plant	Pine Creek Sub	230.00	230.00	H Type	1.00		1
10	Noxon Plant	Pine Creek Sub	230.00	230.00	H Type	14.00		1
11	Cabinet Gorge Plant	Noxon	230.00	230.00	H Type	2.00		1
12								
13	Benewah Sw. Station	Pine Creek Sub	230.00	230.00	H Type	43.00		1
14	Beacon Sub	Lolo Sub	230.00	230.00	Steel Pole	12.00		2
15	Beacon Sub	Lolo Sub	230.00	230.00	H Type	60.00		1
16	Beacon Sub	Lolo Sub	230.00	230.00	H Type	8.00		1
17	North Lewiston	Walla Walla	230.00	230.00	H Type	8.00		1
18	North Lewiston	Shawnee	230.00	230.00	H Type	1.00		1
19	Hatwai	N. Lewiston Sub	230.00	230.00	H Type	7.00		1
20								
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TRANSMISSION LINE STATISTICS - IDAHO

Instructions

- schedule, explain the basis of such occupancy and state whether these expenses with respect to such structures are included in the expenses reported for the line designated.
7. Do not report the same transmission line structure twice. Report lower-voltage lines and higher-voltage lines as one line. Designate in a footnote if you do not have include lower-voltage lines with higher-voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
 8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving details of such matters as percent ownership by respondent in the line, name of c-owner, basis of sharing expenses of the line, and how expenses borne by the respondent are accounts for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
 9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
 10. Base the plant cost figures called for in columns (j) through (l) on the book cost at end of year associated with the physical lines reported.

Size of Conductor and Material (i)	COST OF LINE <i>Include in column (j) land, land rights, and clearing right-of-way</i>			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
	5,202,901	107,719,082	112,921,983	34,885	226,226		261,111	1
			-				-	2
			-				-	3
1590 ACSS			-				-	4
1590 ACSR	1,042,786	26,138,592	27,181,378		97,962		97,962	5
			-				-	6
1272 AAC	86,228	7,065,037	7,151,265	5,371	24,372		29,743	7
1272 ACSR			-				-	8
1590 ACSS			-				-	9
954 AAC	692,847	11,279,595	11,972,442		110,308		110,308	10
954 AAC	138,010	451,945	589,955		55,040		55,040	11
			-				-	12
954 AAC	387,459	5,268,081	5,655,540		14,063		14,063	13
1590 ACSS			-				-	14
1272 AAC			-				-	15
1272 ACSS	363,604	20,798,373	21,161,977				-	16
1272 AAC	25,818	1,630,175	1,655,993		12,735		12,735	17
1272 ACSR	10,015	319,300	329,315				-	18
1590 ACSR	155,244	2,605,651	2,760,895		2,265		2,265	19
			-				-	20
			-				-	21
			-				-	22
			-				-	23
			-				-	24
			-				-	25
			-				-	26
			-				-	27
			-				-	28
			-				-	29
			-				-	30
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			-				-	34
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