IWE	LVE MONTHS ENDED DECEMBER 31, 2019	Net
Line No.	DESCRIPTION	Gains & Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
	REVENUES	
1	Total General Business	\$0
2	Interdepartmental Sales	-
3 4	Sales for Resale Total Sales of Electricity	
5	Other Revenue	- -
6	Total Electric Revenue	-
	EXPENSES	
	Production and Transmission	
7	Operating Expenses	-
8	Purchased Power	-
9 10	Depreciation/Amortization Regulatory Amortization	-
11	Taxes	- -
12	Total Production & Transmission	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(58)
1.5	Regulatory Amortizations	
15 16	Taxes Total Distribution	(58)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22 23	Regulatory Deferrals/Amortization Taxes	-
24	Total Admin. & General	
25	Total Electric Expenses	(58)
26	OPERATING INCOME BEFORE FIT	58
	FEDERAL INCOME TAX	-
27	Current Accrual	12
28 29	Debt Interest Deferred Income Taxes	-
30	Amortized ITC - Noxon	- -
31	NET OPERATING INCOME	\$46
	RATE BASE PLANT IN SERVICE	
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36 37	General Total Plant in Service	
31	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41 42	Distribution General	-
42	Total Accumulated Depreciation	
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	
49	TOTAL RATE BASE	\$0

Avista Utilities Property Dispositions 12 Months ended December 31, 2019

ELECTRIC AMORTIZATION PERIOD																	
Year	Gain(Loss)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
2008	172,857				17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286			172,860
2009	35,772					3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577		35,770
2010	10,483						1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480
2011	(261)							(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(261)
2012	0								0	0	0	0	0	0	0	0	0
2013	0									0	0	0	0	0	0	0	0
2014	234,734										23,473	23,473	23,473	23,473	23,473	23,473	234,734
2015	204,354											20,435	20,435	20,435	20,435	20,435	204,354
2016	120,036												12,004	12,004	12,004	12,004	120,036
2017	36,793													3,679	3,679	3,679	36,793
2018	(15,051)														(1,505)	(1,505)	(15,050)
2019	(9,410)															(941)	(9,410)
Total	1,838,249	81,585	88,126	104,794	122,080	82,094	80,684	79,690	68,887	80,530	92,985	89,002	94,465	81,476	62,685	58,167	1,838,246
				Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19		Total
Amortize	2019 - WA E			4,926	4,926	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832		58,167
GAS								AMOR.	TIZATION F	ERIOD							
GAS Year	Gain(Loss)	2005	2006	2007	2008	2009	2010	AMOR ¹ 2011	ΓΙΖΑΤΙΟΝ F 2012	ERIOD 2013	2014	2015	2016	2017	2018	2019	TOTAL
Year	, ,	2005	2006	2007				2011	2012	2013					2018	2019	
Year 2008	3,452	2005	2006	2007	2008 345	2009 345 150	2010 345 150				2014 345 150	2015 345 150	2016 345 150	2017 347 150		2019	3,452
Year 2008 2009	3,452 1,496	2005	2006	2007		345	345	2011 345 150	345 150	2013 345 150	345 150	345 150	345 150	347 150	146		
Year 2008	3,452	2005	2006	2007		345	345 150	2011 345	2012 345	2013 345	345	345	345	347		2019 39 0	3,452 1,496
2008 2009 2010	3,452 1,496 426	2005	2006	2007		345	345 150	345 150 43	345 150 43	345 150 43	345 150 43	345 150 43	345 150 43	347 150 43	146 43	39	3,452 1,496 426
2008 2009 2010 2011	3,452 1,496 426 0	2005	2006	2007		345	345 150	345 150 43	345 150 43 0	345 150 43 0	345 150 43 0	345 150 43 0	345 150 43 0	347 150 43 0	146 43 0	39 0	3,452 1,496 426 0
Year 2008 2009 2010 2011 2012	3,452 1,496 426 0	2005	2006	2007		345	345 150	345 150 43	345 150 43 0	345 150 43 0	345 150 43 0	345 150 43 0	345 150 43 0	347 150 43 0	146 43 0 0	39 0 0	3,452 1,496 426 0
2008 2009 2010 2011 2012 2013	3,452 1,496 426 0 0	2005	2006	2007		345	345 150	345 150 43	345 150 43 0	345 150 43 0	345 150 43 0 0	345 150 43 0 0	345 150 43 0 0	347 150 43 0 0	146 43 0 0	39 0 0	3,452 1,496 426 0 0
2008 2009 2010 2011 2012 2013 2014	3,452 1,496 426 0 0 0 56,272	2005	2006	2007		345	345 150	345 150 43	345 150 43 0	345 150 43 0	345 150 43 0 0	345 150 43 0 0 0 5,627	345 150 43 0 0 0 5,627	347 150 43 0 0 0 5,627	146 43 0 0 0 5,627	39 0 0 0 5,627	3,452 1,496 426 0 0 0 56,272
2008 2009 2010 2011 2012 2013 2014 2015	3,452 1,496 426 0 0 0 56,272 37,065	2005	2006	2007		345	345 150	345 150 43	345 150 43 0	345 150 43 0	345 150 43 0 0	345 150 43 0 0 0 5,627	345 150 43 0 0 0 5,627 3,707	347 150 43 0 0 0 5,627 3,707	146 43 0 0 0 5,627 3,707	39 0 0 0 5,627 3,707	3,452 1,496 426 0 0 0 56,272 37,065
Year 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017	3,452 1,496 426 0 0 56,272 37,065 31,613	2005	2006	2007		345	345 150	345 150 43	345 150 43 0	345 150 43 0	345 150 43 0 0	345 150 43 0 0 0 5,627	345 150 43 0 0 0 5,627 3,707	347 150 43 0 0 0 5,627 3,707 3,161	146 43 0 0 0 5,627 3,707 3,161	39 0 0 0 5,627 3,707 3,161	3,452 1,496 426 0 0 0 56,272 37,065 31,613
2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018	3,452 1,496 426 0 0 0 56,272 37,065 31,613 0	2005	2006	2007		345	345 150	345 150 43	345 150 43 0	345 150 43 0	345 150 43 0 0	345 150 43 0 0 0 5,627	345 150 43 0 0 0 5,627 3,707	347 150 43 0 0 0 5,627 3,707 3,161	146 43 0 0 0 5,627 3,707 3,161	39 0 0 0 5,627 3,707 3,161 0	3,452 1,496 426 0 0 0 56,272 37,065 31,613 0
2008 2009 2010 2011 2012 2013 2014 2015 2016 2017	3,452 1,496 426 0 0 0 56,272 37,065 31,613	2005	2006	2007		345	345 150	345 150 43	345 150 43 0	345 150 43 0	345 150 43 0 0	345 150 43 0 0 0 5,627	345 150 43 0 0 0 5,627 3,707	347 150 43 0 0 0 5,627 3,707 3,161	146 43 0 0 0 5,627 3,707 3,161	39 0 0 0 5,627 3,707 3,161	3,452 1,496 426 0 0 0 56,272 37,065 31,613
2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019	3,452 1,496 426 0 0 0 56,272 37,065 31,613 0 0 (15,629)				345	345 150	345 150 43	2011 345 150 43 0	345 150 43 0 0	2013 345 150 43 0 0	345 150 43 0 0 0 5,627	345 150 43 0 0 5,627 3,707	345 150 43 0 0 0 5,627 3,707 3,161	347 150 43 0 0 0 5,627 3,707 3,161	146 43 0 0 0 5,627 3,707 3,161 0	39 0 0 0 5,627 3,707 3,161 0 0 (1,563)	3,452 1,496 426 0 0 0 56,272 37,065 31,613 0 0 (15,629)
2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019	3,452 1,496 426 0 0 0 56,272 37,065 31,613 0 0 (15,629)				345	345 150	345 150 43	2011 345 150 43 0	345 150 43 0 0	2013 345 150 43 0 0	345 150 43 0 0 0 5,627	345 150 43 0 0 5,627 3,707	345 150 43 0 0 0 5,627 3,707 3,161	347 150 43 0 0 0 5,627 3,707 3,161	146 43 0 0 0 5,627 3,707 3,161 0	39 0 0 0 5,627 3,707 3,161 0 0 (1,563)	3,452 1,496 426 0 0 0 56,272 37,065 31,613 0 0 (15,629)

Prep by: _____ 1st Review:____

Date: 4/27/2020 Mgr. Review:_____

Avista Utilities Property Dispositions

12 Months ended December 31, 2019

<u>Description</u>		Gain (Loss)	Svc/ Juris <u>Alloc</u>	Total <u>Electric</u>	WA <u>Electric</u>	ID <u>Electric</u>	North <u>Gas</u>	WA <u>Gas</u>	ID <u>Gas</u>	OR <u>Gas</u>	<u>TOTA</u>	<u>.L</u>
1 BNSF (Excludes Non-Utility Portion)	NGL-3	57,668	ED.AN	57,668	37,853	19,815					57,	,668
2 Long Lake	NGL-3	3,376	ED.WA	3,376	3,376	-			-		- 3,	,376
3 Deer Park	NGL-3	(70,636)	CD.WA	(55,007)	(55,007)		(15,629)	(15,629)			(70	,636)
4 Colstrip Land Sales	NGL-3	7,098	ED.AN	7,098	4,659	2,439					7,	,098
5 Liberty Lake Land	NGL-3	(291)	ED.WA	(291)	(291)						((291)
Total Gain	\$	(2,785)		\$ 12,844	\$ (9,410) \$	22,254	\$ (15,629) \$	(15,629) \$	-	\$	- \$ (2	,785)
Non-Utility BNSF		111,944									111,	,944
Net Gain for Amortization (421100 & 421200)	\$	109,159	· -	\$ 12,844	\$ (9,410) \$	22,254	\$ (15,629) \$	(15,629) \$	-	\$	- \$ 109	,159
<u>Jurisdictional allocators:</u> 1 (Production/Transmission Ratio) 4 (Jurisdictional 4-Factor)				100.000% 100.000%	65.640% 69.189%	34.360% 30.811%	100.000%	72.593%	27.407%			
7 CD.AA 9 CD.WA		100.000% 100.00%		70.578% 77.874%			20.513% 22.126%			8.90	99%	

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Date: 4/27/2020 Mgr. Review:_____

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

			воок	TAX	BALANCE CHECK	
		ief Description of Property Disposed:	Long Lake Land-WA Dist		_	
		ermanent Record Reference				
		ate Property disposed of imary Plant Account Credited				
		oss Sale Price	3,483			
	. ,	pense of Sale				
		iginal Cost:	107			
	(i) Loc	cumulated Depreciation				
		ate of Purchase				
		ss on Disposition of Property			3,376	
2	(a) D::	inf Department of Drangets Dianogads	Colotrin I and			
		ief Description of Property Disposed: ermanent Record Reference	Colstrip Land			
		ate Property disposed of				
		imary Plant Account Credited				
		oss Sale Price	5,801			
	.,	pense of Sale iginal Cost:				
		cumulated Depreciation				
	(i) Loc					
		ate of Purchase			F 004	
	(K) Ga	ain on Disposition of Property			5,801	
		ief Description of Property Disposed:	BNSF Land			
		ermanent Record Reference				
		ate Property disposed of imary Plant Account Credited				
		oss Sale Price	373,691			
		pense of Sale				
		iginal Cost:	204,079			
	(i) Loc	cumulated Depreciation				
		ate of Purchase				
	(k) Ga	ain on Disposition of Property			169,612	34% Transmission/66% Non-utility
4	(a) Brid	ief Description of Property Disposed:	Deer Park			
		ermanent Record Reference				
		ate Property disposed of				
		imary Plant Account Credited loss Sale Price	494,069			
	. ,	pense of Sale	434,000			
		iginal Cost:	564,705			
		cumulated Depreciation				
	(i) Loc	ate of Purchase				
		ain on Disposition of Property			(70,636)	
5	(a) Bri	ief Description of Property Disposed:	Colotrin Land			
		ermanent Record Reference	Colstrip Land			
		ate Property disposed of				
		imary Plant Account Credited	4.007			
		oss Sale Price pense of Sale	1,297			
		iginal Cost:				
	. ,	cumulated Depreciation				
	(i) Loc	cation ate of Purchase				
		ain on Disposition of Property			1,297	
		ief Description of Property Disposed: ermanent Record Reference	Liberty Lake Land			
		ate Property disposed of				
	(d) Pri	imary Plant Account Credited				
		oss Sale Price				
	., .	pense of Sale iginal Cost:	291			
		cumulated Depreciation	291			
	(i) Loc	cation				
		ate of Purchase ain on Disposition of Property			(291)	
	(n) Ga	an on Disposition of Froperty			(291)	
					100.150	

Prep by: _____ 1st Review:____

109,159