

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

Line No.	DESCRIPTION	Net Gains & Losses
	Adjustment Number	2.09
	Workpaper Reference	E-NGL
	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	(58)
	Regulatory Amortizations	
15	Taxes	-
16	Total Distribution	(58)
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	(58)
26	OPERATING INCOME BEFORE FIT	58
	FEDERAL INCOME TAX	
27	Current Accrual	12
28	Debt Interest	-
29	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	General	-
37	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

Avista Utilities  
 Property Dispositions  
 12 Months ended December 31, 2019

Year	Gain(Loss)	AMORTIZATION PERIOD															TOTAL
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
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)	(15,051)
2019	(9,410)															(941)	(9,410)
<b>Total</b>	<b>1,838,249</b>	<b>81,585</b>	<b>88,126</b>	<b>104,794</b>	<b>122,080</b>	<b>82,094</b>	<b>80,684</b>	<b>79,690</b>	<b>68,887</b>	<b>80,530</b>	<b>92,985</b>	<b>89,002</b>	<b>94,465</b>	<b>81,476</b>	<b>62,685</b>	<b>58,167</b>	<b>1,838,246</b>

Amortize 2019 - WA E	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
	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

Year	Gain(Loss)	AMORTIZATION PERIOD															TOTAL
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
2008	3,452				345	345	345	345	345	345	345	345	345	347			3,452
2009	1,496					150	150	150	150	150	150	150	150	150	146		1,496
2010	426						43	43	43	43	43	43	43	43	43	39	426
2011	0							0	0	0	0	0	0	0	0	0	0
2012	0								0	0	0	0	0	0	0	0	0
2013	0									0	0	0	0	0	0	0	0
2014	56,272										5,627	5,627	5,627	5,627	5,627	5,627	56,272
2015	37,065											3,707	3,707	3,707	3,707	3,707	37,065
2016	31,613												3,161	3,161	3,161	3,161	31,613
2017	0													0	0	0	0
2018	0														0	0	0
2019	(15,629)																(1,563)
<b>Total</b>	<b>244,290</b>	<b>12,948</b>	<b>12,958</b>	<b>12,961</b>	<b>13,306</b>	<b>3,997</b>	<b>3,330</b>	<b>2,938</b>	<b>406</b>	<b>620</b>	<b>6,241</b>	<b>9,885</b>	<b>13,033</b>	<b>13,035</b>	<b>12,684</b>	<b>10,971</b>	<b>244,302</b>

Amortize 2019 - WA G	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
	914	914	914	914	914	914	914	914	914	914	914	914	10,971

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/27/2020 Mgr. Review: \_\_\_\_\_

Avista Utilities  
 Property Dispositions  
 12 Months ended December 31, 2019

Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
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)
<b>Total Gain</b>	<b>\$ (2,785)</b>		<b>\$ 12,844</b>	<b>\$ (9,410)</b>	<b>\$ 22,254</b>	<b>\$ (15,629)</b>	<b>\$ (15,629)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,785)</b>
Non-Utility BNSF	111,944									111,944
<b>Net Gain for Amortization (421100 &amp; 421200)</b>	<b><u>\$ 109,159</u></b>		<b><u>\$ 12,844</u></b>	<b><u>\$ (9,410)</u></b>	<b><u>\$ 22,254</u></b>	<b><u>\$ (15,629)</u></b>	<b><u>\$ (15,629)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 109,159</u></b>

Jurisdictional allocators:

1 (Production/Transmission Ratio)		100.000%	65.640%	34.360%					
4 (Jurisdictional 4-Factor)		100.000%	69.189%	30.811%	100.000%	72.593%	27.407%		
7 CD.AA	100.000%	70.578%			20.513%			8.909%	
9 CD.WA	100.00%	77.874%			22.126%				

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

	<b>BOOK</b>	<b>TAX</b>	<b>BALANCE CHECK</b>
1. (a) Brief Description of Property Disposed:	Long Lake Land-WA Dist		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		3,483	
(f) Expense of Sale			
(g) Original Cost:		107	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Loss on Disposition of Property			3,376
2. (a) Brief Description of Property Disposed:	Colstrip Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		5,801	
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			5,801
3. (a) Brief Description of Property Disposed:	BNSF Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		373,691	
(f) Expense of Sale			
(g) Original Cost:		204,079	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			169,612 34% Transmission/66% Non-utility
4. (a) Brief Description of Property Disposed:	Deer Park		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		494,069	
(f) Expense of Sale			
(g) Original Cost:		564,705	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			(70,636)
5. (a) Brief Description of Property Disposed:	Colstrip Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		1,297	
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			1,297
6. (a) Brief Description of Property Disposed:	Liberty Lake Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:		291	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			(291)
			109,159

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/27/2020 Mgr. Review: \_\_\_\_\_