

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-20 \_\_\_\_\_

DOCKET NO. UG-20 \_\_\_\_\_

**NATURAL GAS WORKPAPERS**

ELIZABETH M. ANDREWS

REPRESENTING AVISTA CORPORATION

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

		October 1, 2021				
		WITH PRESENT RATES			WITH 10.01.2021 PROPOSED RATES	
Line No.	DESCRIPTION	Actual Per Results Report	Total Adjustments	10.2021 Adjusted Total	Proposed Revenues & Related Exp	10.01.2021 Proposed Total
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>e</i>	<i>f</i>
REVENUES						
1	Total General Business	\$142,552	\$ (42,721)	\$99,831	\$12,790	\$112,621
2	Total Transportation	5,183	159	5,342		5,342
3	Other Revenues	60,090	(59,476)	614		614
4	Total Gas Revenues	207,825	(102,038)	105,787	12,790	118,577
EXPENSES						
Production Expenses						
5	City Gate Purchases	100,541	(100,541)	-		-
6	Purchased Gas Expense	959	37	996		996
7	Net Nat Gas Storage Trans	(1,928)	1,928	-		-
8	Total Production	99,572	(98,576)	996	-	996
Underground Storage						
9	Operating Expenses	1,883	-	1,883		1,883
10	Depreciation	494	(145)	349		349
11	Taxes	323	(31)	292		292
12	Total Underground Storage	2,700	(176)	2,524	-	2,524
Distribution						
13	Operating Expenses	13,669	(420)	13,249		13,249
14	Depreciation	12,469	1,201	13,670		13,670
15	Taxes	13,739	(5,934)	7,805	491	8,296
16	Total Distribution	39,877	(5,153)	34,724	491	35,215
17	Customer Accounting	6,398	399	6,797	43	6,840
18	Customer Service & Information	9,664	(8,459)	1,205		1,205
19	Sales Expenses	-	-	-		-
Administrative & General						
20	Operating Expenses	15,696	1,669	17,365	26	17,391
21	Depreciation/Amortization	10,678	1,547	12,225		12,225
22	Regulatory Amortizations	(3,003)	6,821	3,818		3,818
23	Taxes	-	-	-		-
24	Total Admin. & General	23,371	10,037	33,408	26	33,434
25	Total Gas Expense	181,582	(101,927)	79,655	560	80,215
26	OPERATING INCOME BEFORE FIT	26,243	(111)	26,132	12,230	38,362
FEDERAL INCOME TAX						
27	Current Accrual	(4,720)	199	(4,521)	2,568	(1,953)
28	Debt Interest	-	(220)	(220)	-	(220)
29	Deferred FIT	6,501	745	7,246		7,246
30	Amort ITC	(12)	-	(12)		(12)
31	NET OPERATING INCOME	24,474	(834)	23,640	9,662	33,302
RATE BASE: PLANT IN SERVICE						
32	Underground Storage	29,714	2,043	31,757		31,757
33	Distribution Plant	505,864	33,904	539,768		539,768
34	General Plant	141,661	16,849	158,510		158,510
35	Total Plant in Service	677,239	52,796	730,035	-	730,035
ACCUMULATED DEPREC/AMORT						
36	Underground Storage	(11,566)	(173)	(11,739)		(11,739)
37	Distribution Plant	(151,240)	1,910	(149,330)		(149,330)
38	General Plant	(38,750)	(2,361)	(41,111)		(41,111)
39	Total Accum. Depreciation/Amort.	(201,556)	(624)	(202,180)	-	(202,180)
40	NET PLANT	475,683	52,172	527,855	-	527,855
41	DEFERRED FIT	(91,014)	(20,410)	(111,424)		(111,424)
42	Net Plant After DFIT	384,669	31,762	416,431	-	416,431
43	GAS INVENTORY	10,411	-	10,411		10,411
44	GAIN ON SALE OF BUILDING	-	-	-		-
45	OTHER	7,359	11,655	19,014		19,014
46	WORKING CAPITAL	3,494	(1,144)	2,350		2,350
47	TOTAL RATE BASE	405,933	30,618	448,206	0	448,206
48	RATE OF RETURN	6.03%		5.27%		7.43%

**AVISTA UTILITIES**  
**CALCULATION OF REQUESTED GENERAL REVENUE REQUIREMENT**  
**WASHINGTON NATURAL GAS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

Line No.	Description	Requested Base Rate Change 10/1/2021 (000's of Dollars)	Tariff Schedule 176	Overall Bill Impact
1	Pro Forma Rate Base	\$ 448,206		
2	Proposed Rate of Return	<u>7.43%</u>		
3	Net Operating Income Requirement	\$33,302		
4	Pro Forma Net Operating Income	<u>\$ 23,640</u>		
5	Net Operating Income Deficiency	\$9,662		
6	Conversion Factor	0.755463		
7	Revenue Requirement	<b>\$12,790</b>	\$ (12,790)	\$ -
8	Total Base Distribution Revenues*	\$ 105,173		
9	Percentage Base Distribution Revenue Increase	<u><b>12.16%</b></u>	-12.16%	<b>0.0%</b>
10	Total Present Billed Revenue	\$ 161,345		
11	Percentage Billed Revenue Increase	<u><b>7.93%</b></u>	-7.93%	<b>0.0%</b>

\* Line 8 "Total General Business Revenues" includes special contract transportation revenues.

<b>AVISTA UTILITIES PROPOSED COST OF CAPITAL WASHINGTON NATURAL GAS</b>			
<b>Proposed Capital Structure</b>			
<b>Component</b>	<b>Capital Structure</b>	<b>Cost</b>	<b>Weighted Cost</b>
Debt	50.0%	<b>4.97%</b>	2.48%
Common	50.0%	<b>9.90%</b>	4.95%
Total	<u>100.00%</u>		<u>7.43%</u>



**AVISTA UTILITIES  
REVENUE CONVERSION FACTOR  
WASHINGTON NATURAL GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2019**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.003326
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038392
6	Total Expense	<u>0.043718</u>
7	Net Operating Income Before FIT	0.956282
8	Federal Income Tax @ 21%	<u>0.200819</u>
9	REVENUE CONVERSION FACTOR	<u><u>0.755463</u></u>

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

**RESTATEMENT ADJUSTMENTS****ACTUAL  
RESULTS**

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits and Credits	Working Capital	Remove AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	Uncollectible Expense	Regulatory Expense
	Adjsutment Number	1.00	1.01	1.02	1.03	1.04	2.01	2.02	2.03	2.04
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-RPT	G-UE	G-RE
	REVENUES									
1	Total General Business	\$ 142,552	\$ -	\$ -	\$ -	\$ -	\$ (5,116)	\$ -	\$ -	\$ -
2	Total Transportation	5,183	-	-	-	-	(131)	-	-	-
3	Other Revenues	60,090	-	-	-	-	-	-	-	-
4	Total Gas Revenues	207,825	-	-	-	-	(5,247)	-	-	-
	EXPENSES									
	Production Expenses									
5	City Gate Purchases	100,541	-	-	-	-	-	-	-	-
6	Purchased Gas Expense	959	-	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	(1,928)	-	-	-	-	-	-	-	-
8	Total Production	99,572	-	-	-	-	-	-	-	-
	Underground Storage									
9	Operating Expenses	1,883	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	494	-	-	-	-	-	-	-	-
11	Taxes	323	-	-	-	-	-	(66)	-	-
12	Total Underground Storage	2,700	-	-	-	-	-	(66)	-	-
	Distribution									
13	Operating Expenses	13,669	-	-	-	-	-	-	-	-
14	Depreciation/Amortization	12,469	-	-	-	-	-	-	-	-
15	Taxes	13,739	-	-	-	-	(5,235)	305	-	-
16	Total Distribution	39,877	-	-	-	-	(5,235)	305	-	-
17	Customer Accounting	6,398	-	15	-	-	-	-	166	-
18	Customer Service & Information	9,664	-	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-	-	-
	Administrative & General									
20	Operating Expenses	15,696	-	-	-	-	-	-	-	(58)
21	Depreciation/Amortization	10,678	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	(3,003)	-	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-	-	-
24	Total Admin. & General	23,371	-	-	-	-	-	-	-	(58)
25	Total Gas Expense	181,582	-	15	-	-	(5,235)	239	166	(58)
26	OPERATING INCOME BEFORE FIT	26,243	-	(15)	-	-	(12)	(239)	(166)	58
	FEDERAL INCOME TAX									
27	Current Accrual	(4,720)	-	(3)	-	-	(3)	(50)	(35)	12
28	Debt Interest	-	5	0	6	96	-	-	-	-
29	Deferred FIT	6,501	-	-	-	-	-	-	-	-
30	Amort ITC	(12)	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 24,474	\$ (5)	\$ (12)	\$ (6)	\$ (96)	\$ (9)	\$ (189)	\$ (131)	\$ 46
	RATE BASE									
	PLANT IN SERVICE									
32	Underground Storage	\$ 29,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	505,864	-	-	-	(10,036)	-	-	-	-
34	General Plant	141,661	-	-	-	(11,292)	-	-	-	-
35	Total Plant in Service	677,239	-	-	-	(21,328)	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT									
36	Underground Storage	(11,566)	-	-	-	-	-	-	-	-
37	Distribution Plant	(151,240)	-	-	-	301	-	-	-	-
38	General Plant	(38,750)	-	-	-	1,658	-	-	-	-
39	Total Accumulated Depreciation/Amortization	(201,556)	-	-	-	1,959	-	-	-	-
40	NET PLANT	475,683	-	-	-	(19,369)	-	-	-	-
41	DEFERRED TAXES	(91,014)	(994)	-	-	1,019	-	-	-	-
42	Net Plant After DFIT	384,669	(994)	-	-	(18,350)	-	-	-	-
43	GAS INVENTORY	10,411	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-	-
45	OTHER	7,359	-	(1)	-	(53)	-	-	-	-
46	WORKING CAPITAL	3,494	-	-	(1,144)	-	-	-	-	-
47	TOTAL RATE BASE	\$ 405,933	\$ (994)	\$ (1)	\$ (1,144)	\$ (18,403)	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN	6.03%								
50	REVENUE REQUIREMENT	7,528	-91	16	-105	-1,683	13	250	174	-61

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

Line No.	DESCRIPTION	Injuries & Damages	FIT / DFIT Expense	Office Space Charges to Non-Utility	Restate Excise Taxes	Net Gains & Losses	Weather Normalization / Gas Cost Adjust	Eliminate Adder Schedules	Misc. Restating Non-Util / Non-Recurring Expense
		2.05	2.06	2.07	2.08	2.09	2.10	2.11	2.12
		G-ID	G-FIT	G-OSC	G-RET	G-NGL	G-WNGC	G-EAS	G-MR
	Adjstment Number								
	Workpaper Reference								
	REVENUES								
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	(3,931)	\$ 8,060	\$ -
2	Total Transportation	-	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	2,095	(59,974)	(444)
4	Total Gas Revenues	-	-	-	-	-	(1,836)	(51,914)	(444)
	EXPENSES								
	Production Expenses								
5	City Gate Purchases	-	-	-	-	-	(1,655)	(47,738)	-
6	Purchased Gas Expense	-	-	-	-	-	(3)	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	1,928	-
8	Total Production	-	-	-	-	-	(1,658)	(45,810)	-
	Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-	-
	Distribution								
13	Operating Expenses	-	-	-	-	-	-	-	(2)
14	Depreciation/Amortization	-	-	-	-	(11)	-	-	-
15	Taxes	-	-	-	1	-	(151)	309	-
16	Total Distribution	-	-	-	1	(11)	(151)	309	(2)
17	Customer Accounting	-	-	-	-	-	(13)	27	-
18	Customer Service & Information	-	-	-	-	-	-	(8,485)	1
19	Sales Expenses	-	-	-	-	-	-	-	-
	Administrative & General								
20	Operating Expenses	(9)	-	(16)	-	-	(8)	16	(399)
21	Depreciation/Amortization	-	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	1,205	-
23	Taxes	-	-	-	-	-	-	-	-
24	Total Admin. & General	(9)	-	(16)	-	-	(8)	1,221	(399)
25	Total Gas Expense	(9)	-	(16)	1	(11)	(1,830)	(52,738)	(400)
26	OPERATING INCOME BEFORE FIT	9	-	16	(1)	11	(6)	824	(44)
	FEDERAL INCOME TAX								
27	Current Accrual	2	-	3	(0)	2	(1)	173	(9)
28	Debt Interest	-	-	-	-	-	-	-	-
29	Deferred FIT	-	53	-	-	-	-	651	-
30	Amort ITC	-	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 7	\$ (53)	\$ 13	\$ (1)	\$ 9	\$ (5)	\$ (0)	\$ (35)
	RATE BASE								
	PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN								
50	REVENUE REQUIREMENT	-9	70	-17	1	-12	6	0	46

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

Line No.	DESCRIPTION	Restating Incentives Expense	Restate Debt Interest	Restate 2019 AMA Rate Base to EOP	Restated TOTAL
	Adjustment Number	2.13	2.14	2.15	
	Workpaper Reference	G-RI	G-DI	G-EOP19	R-Ttl
	REVENUES				
1	Total General Business	\$ -	\$ -	\$ -	141,565
2	Total Transportation	-	-	-	5,052
3	Other Revenues	-	-	-	1,767
4	Total Gas Revenues	-	-	-	148,384
	EXPENSES				
	Production Expenses				
5	City Gate Purchases	-	-	-	51,148
6	Purchased Gas Expense	-	-	-	956
7	Net Nat Gas Storage Trans	-	-	-	-
8	Total Production	-	-	-	52,104
	Underground Storage				
9	Operating Expenses	-	-	-	1,883
10	Depreciation/Amortization	-	-	(164)	330
11	Taxes	-	-	-	257
12	Total Underground Storage	-	-	(164)	2,470
	Distribution				
13	Operating Expenses	-	-	-	13,667
14	Depreciation/Amortization	-	-	(112)	12,346
15	Taxes	-	-	-	8,968
16	Total Distribution	-	-	(112)	34,981
17	Customer Accounting	-	-	-	6,593
18	Customer Service & Information	-	-	-	1,180
19	Sales Expenses	-	-	-	-
	Administrative & General				
20	Operating Expenses	219	-	-	15,441
21	Depreciation/Amortization	-	-	14	10,692
22	Regulatory Amortizations	-	-	-	(1,798)
23	Taxes	-	-	-	-
24	Total Admin. & General	219	-	14	24,335
25	Total Gas Expense	219	-	(262)	121,663
26	OPERATING INCOME BEFORE FIT	(219)	-	262	26,721
	FEDERAL INCOME TAX				
27	Current Accrual	(46)	222	55	(4,398)
28	Debt Interest	-	-	(66)	41
29	Deferred FIT	-	-	-	7,205
30	Amort ITC	-	-	-	(12)
31	NET OPERATING INCOME	\$ (173)	\$ (222)	\$ 273	\$ 23,885
	RATE BASE				
	PLANT IN SERVICE				
32	Underground Storage	\$ -	\$ -	700	\$ 30,414
33	Distribution Plant	-	-	4,409	500,237
34	General Plant	-	-	8,492	138,861
35	Total Plant in Service	-	-	13,601	669,512
	ACCUMULATED DEPRECIATION/AMORT				
36	Underground Storage	-	-	(223)	(11,789)
37	Distribution Plant	-	-	2,029	(148,910)
38	General Plant	-	-	(2,799)	(39,891)
39	Total Accumulated Depreciation/Amortization	-	-	(994)	(200,591)
40	NET PLANT	-	-	12,608	468,922
41	DEFERRED TAXES	-	-	123	(90,866)
42	Net Plant After DFIT	-	-	12,731	378,056
43	GAS INVENTORY	-	-	-	10,411
44	GAIN ON SALE OF BUILDING	-	-	-	-
45	OTHER	-	-	-	7,305
46	WORKING CAPITAL	-	-	-	2,350
47	TOTAL RATE BASE	\$ -	\$ -	12,731	\$ 398,122
48	RATE OF RETURN				(1)
50	REVENUE REQUIREMENT	229	294	890	7,539

(1) The Restated TOTAL column does not represent 12/31/2019 Test Period Commission Basis results of operation on a normalized basis (CBR basis). Differences exist due to inclusion of proposed cost of debt (pro forma versus CBR actual cost of debt) impacting Adjustment 2.14 above, and the inclusion of Restate 2019 AMA Rate base to EOP adjustment 2.15.

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

**PRO FORMA ADJUSTMENTS**

Line No.	DESCRIPTION	Pro Forma Revenue Normalization	Pro Forma Def. Debits, Credits & Regulatory Amorts	Pro Forma ARAM DFIT	Pro Forma Labor Non-Exec	Pro Forma Labor Exec	Pro Forma Employee Benefits
	Adjustment Number	3.01	3.02	3.03	3.04	3.05	3.06
	Workpaper Reference	G-PREV	G-PRA	G-ARAM	G-PLN	G-PLE	G-PEB
	REVENUES						
1	Total General Business	\$ (41,734)	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	290	-	-	-	-	-
3	Other Revenues	(1,153)	-	-	-	-	-
4	Total Gas Revenues	(42,597)	-	-	-	-	-
	EXPENSES						
	Production Expenses						
5	City Gate Purchases	(51,148)	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	30	-	10
7	Net Nat Gas Storage Trans	-	-	-	-	-	-
8	Total Production	(51,148)	-	-	30	-	10
	Underground Storage						
9	Operating Expenses	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-
	Distribution						
13	Operating Expenses	-	-	-	424	-	153
14	Depreciation/Amortization	-	-	-	-	-	-
15	Taxes	(1,591)	-	-	-	-	-
16	Total Distribution	(1,591)	-	-	424	-	153
17	Customer Accounting	(138)	-	-	203	-	72
18	Customer Service & Information	-	-	-	18	-	7
19	Sales Expenses	-	-	-	-	-	-
	Administrative & General						
20	Operating Expenses	(83)	-	-	302	(97)	99
21	Depreciation/Amortization	-	-	-	-	-	-
22	Regulatory Amortizations	-	(230)	-	-	-	-
23	Taxes	-	-	-	-	-	-
24	Total Admin. & General	(83)	(230)	-	302	(97)	99
25	Total Gas Expense	(52,960)	(230)	-	977	(97)	341
26	OPERATING INCOME BEFORE FIT	10,363	230	-	(977)	97	(341)
	FEDERAL INCOME TAX						
27	Current Accrual	2,176	48	-	(205)	20	(72)
28	Debt Interest	-	-	-	-	-	-
29	Deferred FIT	-	-	41	-	-	-
30	Amort ITC	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 8,187	\$ 182	\$ (41)	\$ (772)	\$ 77	\$ (269)
	RATE BASE						
	PLANT IN SERVICE						
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-
	ACCUMULATED DEPRECIATION/AMORT						
36	Underground Storage	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN						
50	REVENUE REQUIREMENT	-10,837	-241	54	1,022	-101	357

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

Line No.	DESCRIPTION	Pro Forma Insurance Expense	Pro Forma IS/IT Expense	Pro Forma Property Tax	Pro Forma Fee Free Amortization	Pro Forma 2020 Customer At Center	Pro Forma 2020 Large & Distinct	Pro Forma 2020 Programmatic
	Adjstment Number	3.07	3.08	3.09	3.10	3.11	3.12	3.13
	Workpaper Reference	G-PINS	G-PIT	G-PPT	G-PFEE	G-PCAP1	G-PCAP2	G-PCAP3
	REVENUES							
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-	-
	EXPENSES							
	Production Expenses							
5	City Gate Purchases	-	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-	-
	Underground Storage							
9	Operating Expenses	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	19	-
11	Taxes	-	-	35	-	-	-	-
12	Total Underground Storage	-	-	35	-	-	19	-
	Distribution							
13	Operating Expenses	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	100	83
15	Taxes	-	-	428	-	-	-	-
16	Total Distribution	-	-	428	-	-	100	83
17	Customer Accounting	-	-	-	67	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-
	Administrative & General							
20	Operating Expenses	1,079	624	-	-	-	-	-
21	Depreciation/Amortization	-	-	-	-	577	67	146
22	Regulatory Amortizations	-	-	-	805	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	1,079	624	-	805	577	67	146
25	Total Gas Expense	1,079	624	463	872	577	186	229
26	OPERATING INCOME BEFORE FIT	(1,079)	(624)	(463)	(872)	(577)	(186)	(229)
	FEDERAL INCOME TAX							
27	Current Accrual	(227)	(131)	(97)	(183)	(121)	(39)	(48)
28	Debt Interest	-	-	-	-	(15)	(37)	(37)
29	Deferred FIT	-	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ (852)	\$ (493)	\$ (366)	\$ (689)	\$ (441)	\$ (110)	\$ (143)
	RATE BASE							
	PLANT IN SERVICE							
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	1,342	\$ -
33	Distribution Plant	-	-	-	-	-	4,241	3,517
34	General Plant	-	-	-	-	1,393	734	2,437
35	Total Plant in Service	-	-	-	-	1,393	6,317	5,954
	ACCUMULATED DEPRECIATION/AMORT							
36	Underground Storage	-	-	-	-	-	51	-
37	Distribution Plant	-	-	-	-	-	614	517
38	General Plant	-	-	-	-	1,707	383	940
39	Total Accumulated Depreciation/Amortization	-	-	-	-	1,707	1,048	1,457
40	NET PLANT	-	-	-	-	3,100	7,365	7,411
41	DEFERRED TAXES	-	-	-	-	(177)	(174)	(217)
42	Net Plant After DFIT	-	-	-	-	2,923	7,191	7,194
43	GAS INVENTORY	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ 2,923	\$ 7,191	\$ 7,194
48	RATE OF RETURN							
50	REVENUE REQUIREMENT	1,128	653	484	912	871	853	897

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

Revised to Reflect  
Filed 2019  
Tax Return

Line No.	DESCRIPTION	Pro Forma 2020 Mandatory & Compliance	Pro Forma 2020 Short Lived	Pro Forma AMI Capital Adds	Pro Forma LEAP Deferral Amortization	Restate 2019 ADFIT
	Adjstment Number	3.14	3.15	3.16	3.17	3.18
	Workpaper Reference	G-PCAP4	G-PCAP5	G-PAMI	G-PLEAP	G-RDFIT
	REVENUES					
1	Total General Business	\$ -	\$ -	\$ -	\$ -	-
2	Total Transportation	-	-	-	-	-
3	Other Revenues	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-
	EXPENSES					
	Production Expenses					
5	City Gate Purchases	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-
8	Total Production	-	-	-	-	-
	Underground Storage					
9	Operating Expenses	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-
11	Taxes	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-
	Distribution					
13	Operating Expenses	-	-	(995)	-	-
14	Depreciation/Amortization	276	-	865	-	-
15	Taxes	-	-	-	-	-
16	Total Distribution	276	-	(130)	-	-
17	Customer Accounting	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-
	Administrative & General					
20	Operating Expenses	-	-	-	-	-
21	Depreciation/Amortization	-	642	101	-	-
22	Regulatory Amortizations	-	-	3,491	1,550	-
23	Taxes	-	-	-	-	-
24	Total Admin. & General	-	642	3,592	1,550	-
25	Total Gas Expense	276	642	3,462	1,550	-
26	OPERATING INCOME BEFORE FIT	(276)	(642)	(3,462)	(1,550)	-
	FEDERAL INCOME TAX					
27	Current Accrual	(58)	(135)	(727)	(326)	-
28	Debt Interest	(68)	(18)	(185)	21	79
29	Deferred FIT	-	-	-	-	-
30	Amort ITC	-	-	-	-	-
31	NET OPERATING INCOME	\$ (150)	\$ (489)	\$ (2,550)	\$ (1,245)	\$ (79)
	RATE BASE					
	PLANT IN SERVICE					
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	-
33	Distribution Plant	11,735	-	20,038	-	-
34	General Plant	-	1,852	13,233	-	-
35	Total Plant in Service	11,735	1,852	33,271	-	-
	ACCUMULATED DEPRECIATION/AMORT					
36	Underground Storage	-	-	-	-	-
37	Distribution Plant	1,743	-	(3,294)	-	-
38	General Plant	-	1,722	(5,972)	-	-
39	Total Accumulated Depreciation/Amortization	1,743	1,722	(9,266)	-	-
40	NET PLANT	13,478	3,574	24,005	-	-
41	DEFERRED TAXES	(355)	(166)	(4,241)	-	(15,228)
42	Net Plant After DFIT	13,123	3,408	19,764	-	(15,228)
43	GAS INVENTORY	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-
45	OTHER	-	-	15,668	(3,959)	-
46	WORKING CAPITAL	-	-	-	-	-
47	TOTAL RATE BASE	\$ 13,123	\$ 3,408	\$ 35,432	\$ (3,959)	\$ (15,228)
48	RATE OF RETURN					
50	REVENUE REQUIREMENT	1,489	983	6,861	1,259	-1,393

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

INFORMATIONAL  
TARIFF  
#176

Line No.	DESCRIPTION	Pro Forma Total	Tax Customer Credit Tariff 176	Billed Net Total After Tariff
	Adjsutment Number		<b>4.00T</b>	<b>Net Billed</b>
	Workpaper Reference	<b>PF-STtd</b>	<b>G-Tax</b>	<b>Total</b>
	REVENUES			
1	Total General Business	\$ 99,831	\$ -	\$ 99,831
2	Total Transportation	5,342	-	5,342
3	Other Revenues	614	-	614
4	Total Gas Revenues	105,787	-	105,787
	EXPENSES			
	Production Expenses			
5	City Gate Purchases	-	-	-
6	Purchased Gas Expense	996	-	996
7	Net Nat Gas Storage Trans	-	-	-
8	Total Production	996	-	996
	Underground Storage			
9	Operating Expenses	1,883	-	1,883
10	Depreciation/Amortization	349	-	349
11	Taxes	292	-	292
12	Total Underground Storage	2,524	-	2,524
	Distribution			
13	Operating Expenses	13,249	-	13,249
14	Depreciation/Amortization	13,670	-	13,670
15	Taxes	7,805	-	7,805
16	Total Distribution	34,724	-	34,724
17	Customer Accounting	6,797	-	6,797
18	Customer Service & Information	1,205	-	1,205
19	Sales Expenses	-	-	-
	Administrative & General			
20	Operating Expenses	17,365	-	17,365
21	Depreciation/Amortization	12,225	-	12,225
22	Regulatory Amortizations	3,818	(12,763)	(8,945)
23	Taxes	-	-	-
24	Total Admin. & General	33,408	(12,763)	20,645
25	Total Gas Expense	79,655	(12,763)	66,891
26	OPERATING INCOME BEFORE FIT	26,132	12,763	38,896
	FEDERAL INCOME TAX			
27	Current Accrual	(4,521)	2,680	(1,841)
28	Debt Interest	(220)	(32)	(252)
29	Deferred FIT	7,246	-	7,246
30	Amort ITC	(12)	-	(12)
31	NET OPERATING INCOME	\$ 23,640	\$ 10,115	\$ 33,755
	RATE BASE			
	PLANT IN SERVICE			
32	Underground Storage	\$ 31,757	\$ -	\$ 31,757
33	Distribution Plant	539,768	-	539,768
34	General Plant	158,510	-	158,510
35	Total Plant in Service	730,035	-	730,035
	ACCUMULATED DEPRECIATION/AMORT			
36	Underground Storage	(11,739)	-	(11,739)
37	Distribution Plant	(149,330)	-	(149,330)
38	General Plant	(41,111)	-	(41,111)
39	Total Accumulated Depreciation/Amortization	(202,180)	-	(202,180)
40	NET PLANT	527,855	-	527,855
41	DEFERRED TAXES	(111,424)	6,091	(105,333)
42	Net Plant After DFIT	416,431	6,091	422,522
43	GAS INVENTORY	10,411	-	10,411
44	GAIN ON SALE OF BUILDING	-	-	-
45	OTHER	19,014	-	19,014
46	WORKING CAPITAL	2,350	-	2,350
47	TOTAL RATE BASE	\$ 448,206	\$ 6,091	\$ 454,297
48	RATE OF RETURN			
50	REVENUE REQUIREMENT	12,790	(12,790)	(0)



**AVISTA UTILITIES**

Washington Gas

(000's OF DOLLARS)

TWELVE MONTHS ENDED DECEMBER 31, 2019

Column	WP Ref	Description	Washington Gas		
			NOI	Rate Base	ROR
<b>Restating Adjustments</b>					
1.00	G-ROO	Per Results Report	\$24,474	\$405,933	<b>6.03%</b>
1.01	G-DFIT	Deferred FIT Rate Base	(5)	(994)	
1.02	G-DDC	Deferred Debits and Credits	(12)	(1)	
1.03	G-WC	Working Capital	(6)	(1,144)	
1.04	G-AMI	Remove AMI Rate Base	(96)	(18,403)	
2.01	G-EBO	Eliminate B & O Taxes	(9)	0	
2.02	G-RPT	Restate Property Tax	(189)	0	
2.03	G-UE	Uncollectible Expense	(131)	0	
2.04	G-RE	Regulatory Expense	46	0	
2.05	G-ID	Injuries & Damages	7	0	
2.06	G-FIT	FIT / DFIT Expense	(53)	0	
2.07	G-OSC	Office Space Charges to Non-Utility	13	0	
2.08	G-RET	Restate Excise Taxes	(1)	0	
2.09	G-NGL	Net Gains & Losses	9	0	
2.10	G-WNGC	Weather Normalization / Gas Cost Adjust	(5)	0	
2.11	G-EAS	Eliminate Adder Schedules	(0)	0	
2.12	G-MR	Misc. Restating Non-Util / Non- Recurring Expense	(35)	0	
2.13	G-RI	Restating Incentives Expense	(173)	0	
2.14	G-DI	Restate Debt Interest	(222)	0	
2.15	G-EOP19	Restate 2019 AMA Rate Base to EOP	273	12,731	
		Restated Total	<u>\$23,885</u>	<u>\$398,122</u>	<b>6.00%</b>
<b>Pro Forma Adjustments</b>					
3.01	G-PREV	Pro Forma Revenue Normalization	8,187	0	
3.02	G-PRA	Pro Forma Def. Debits, Credits & Regulatory Amorts	182	0	
3.03	G-ARAM	Pro Forma ARAM DFIT	(41)	0	
3.04	G-PLN	Pro Forma Labor Non-Exec	(772)	0	
3.05	G-PLE	Pro Forma Labor Exec	77	0	
3.06	G-PEB	Pro Forma Employee Benefits	(269)	0	
3.07	G-PINS	Pro Forma Insurance Expense	(852)	0	
3.08	G-PIT	Pro Forma IS/IT Expense	(493)	0	
3.09	G-PPT	Pro Forma Property Tax	(366)	0	
3.10	G-PFEE	Pro Forma Fee Free Amortization	(689)	0	
3.11	G-PCAP1	Pro Forma 2020 Customer At Center	(441)	2,923	
3.12	G-PCAP2	Pro Forma 2020 Large & Distinct	(110)	7,191	
3.13	G-PCAP3	Pro Forma 2020 Programmatic	(143)	7,194	
3.14	G-PCAP4	Pro Forma 2020 Mandatory & Compliance	(150)	13,123	
3.15	G-PCAP5	Pro Forma 2020 Short Lived	(489)	3,408	
3.16	G-PAMI	Pro Forma AMI Capital Adds	(2,550)	35,432	
3.17	G-PLEAP	Pro Forma LEAP Deferral Amortization	(1,245)	(3,959)	
3.18	G-RDFIT	Restate 2019 ADFIT	(79)	(15,228)	
		Pro Forma Total	<u>\$23,640</u>	<u>\$448,206</u>	<b>5.27%</b>
Other	CF WA Elec	Conversion Factor			
<b>INFORMATIONAL ONLY</b>					
4.00T	G-Tax	Tax Customer Credit Tariff 176	10,115	6,091	
		After Tariff #176 Tax Customer Credit	<u>\$33,755</u>	<u>\$454,297</u>	<b>7.43%</b>

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

Line No.	DESCRIPTION	Per Results Report
	Adjustment Number	1.00
	Workpaper Reference	G-ROO
	REVENUES	
1	Total General Business	\$ 142,552
2	Total Transportation	5,183
3	Other Revenues	60,090
4	Total Gas Revenues	207,825
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	100,541
6	Purchased Gas Expense	959
7	Net Nat Gas Storage Trans	(1,928)
8	Total Production	99,572
	Underground Storage	
9	Operating Expenses	1,883
10	Depreciation/Amortization	494
11	Taxes	323
12	Total Underground Storage	2,700
	Distribution	
13	Operating Expenses	13,669
14	Depreciation/Amortization	12,469
15	Taxes	13,739
16	Total Distribution	39,877
17	Customer Accounting	6,398
18	Customer Service & Information	9,664
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	15,696
21	Depreciation/Amortization	10,678
22	Regulatory Amortizations	(3,003)
23	Taxes	-
24	Total Admin. & General	23,371
25	Total Gas Expense	181,582
26	OPERATING INCOME BEFORE FIT	26,243
	FEDERAL INCOME TAX	
27	Current Accrual	(4,720)
28	Debt Interest	-
29	Deferred FIT	6,501
30	Amort ITC	(12)
31	NET OPERATING INCOME	\$ 24,474
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 29,714
33	Distribution Plant	505,864
34	General Plant	141,661
35	Total Plant in Service	677,239
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(11,566)
37	Distribution Plant	(151,240)
38	General Plant	(38,750)
39	Total Accumulated Depreciation/Amortization	(201,556)
40	NET PLANT	475,683
41	DEFREED TAXES	(91,014)
42	Net Plant After DFIT	384,669
43	GAS INVENTORY	10,411
44	GAIN ON SALE OF BUILDING	-
45	OTHER	7,359
46	WORKING CAPITAL	3,494
47	TOTAL RATE BASE	\$ 405,933

RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>GAS RATE OF RETURN</b>		Report ID:		
For Twelve Months Ended December 31, 2019		<b>G-ROR-12A</b>		
Average of Monthly Averages Basis				
Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,740,518	24,473,712	14,266,806
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>38,740,518</u>	<u>24,473,712</u>	<u>14,266,806</u>
G-APL	Gas Net Adjusted Rate Base	<u>576,663,634</u>	<u>405,933,200</u>	<u>170,730,434</u>
	<b>RATE OF RETURN</b>	<u>6.718%</u>	<u>6.029%</u>	<u>8.356%</u>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

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

## AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION PERCENTAGES</b>	<b>G-ALL-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input					
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	XXXXXX
Adjustments		0			
Total		137,600,766	109,823,269	19,814,819	7,962,678
Percentage		100.000%	79.813%	14.400%	5.787%
Direct Labor Accts 500 - 894		76,588,739	58,148,334	12,873,517	5,566,888
Direct Labor Accts 901 - 935		5,482,366	3,571,503	236,920	1,673,943
Direct Labor Accts 901 - 905 Utility 9 Only		10,102,844	6,632,271	3,470,573	XXXXXX
Total		92,173,949	68,352,108	16,581,010	7,240,831
Percentage		100.000%	74.155%	17.989%	7.856%
Number of Customers at		742,617	387,662	251,894	103,061
Percentage		100.000%	52.202%	33.920%	13.878%
Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
Percentage		100.000%	76.142%	15.742%	8.116%
Total Percentages		400.000%	282.312%	82.051%	35.637%
Average (CD AA)		<b>100.000%</b>	<b>70.578%</b>	<b>20.513%</b>	<b>8.909%</b>

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RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	

Input	Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,797,922	0	7,602,714	4,195,208
	Direct O & M Accts 901 - 935		12,671,112	0	9,329,820	3,341,292
	Direct O & M Accts 901 - 905 Utility 9 Only		2,029,442	0	2,029,442	XXXXXX
	Total		26,498,476	0	18,961,976	7,536,500
	Percentage		100.000%	0.000%	71.559%	28.441%
	Direct Labor Accts 580 - 894		12,728,322	0	8,885,828	3,842,494
	Direct Labor Accts 901 - 935		1,420,797	0	176,159	1,244,638
	Direct Labor Accts 901 - 905 Utility 9 Only		3,470,573	0	3,470,573	XXXXXX
	Total		17,619,692	0	12,532,560	5,087,132
	Percentage		100.000%	0.000%	71.128%	28.872%
	Number of Customers at		354,955	0	251,894	103,061
	Percentage		100.000%	0.000%	70.965%	29.035%
	Net Direct Plant		855,304,042	0	559,809,249	295,494,793
	Percentage		100.000%	0.000%	65.451%	34.549%
	Total Percentages		400.000%	0.000%	279.103%	120.897%
	Average (GD AA)		<b>100.000%</b>	<b>0.000%</b>	<b>69.776%</b>	<b>30.224%</b>

8

## AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

		01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.874%</b>	<b>22.126%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System	Washington	Idaho	
			293,285,519	200,285,801	92,999,718	
			<b>100.000%</b>	<b>68.290%</b>	<b>31.710%</b>	
11	Book Depreciation Percent	01-01-2019 thru 12-31-2019	25,807,764	18,163,538	7,644,226	
			<b>100.000%</b>	<b>70.380%</b>	<b>29.620%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2018 thru 12-31-2019	677,950,019	475,682,766	202,267,253	
			<b>100.000%</b>	<b>70.165%</b>	<b>29.835%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2018 thru 12-31-2019	91,465,635	73,874,309	17,591,326	
			<b>100.000%</b>	<b>80.767%</b>	<b>19.233%</b>	
14	Net Allocated Schedule M's - AMA Percent	01-01-2019 thru 12-31-2019	-32,742,457	-22,701,747	-10,040,710	
			<b>100.000%</b>	<b>69.334%</b>	<b>30.666%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-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
	REVENUES								
	SALES OF GAS:								
99	480000 Residential	141,223,575	0	141,223,575	97,151,452	0	97,151,452	44,072,123	0
99	4812XX Commercial - Firm & Interruptible	64,671,937	0	64,671,937	46,414,269	0	46,414,269	18,257,668	0
99	4813XX Industrial-Firm	2,657,940	0	2,657,940	1,564,879	0	1,564,879	1,093,061	0
99	481400 Interruptible	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	238,489	0	238,489	209,620	0	209,620	28,869	0
99	499XXX Unbilled Revenue	(3,714,764)	0	(3,714,764)	(2,788,442)	0	(2,788,442)	(926,322)	0
	TOTAL SALES TO ULTIMATE CUSTOMERS	205,077,177	0	205,077,177	142,551,778	0	142,551,778	62,525,399	0
	OTHER OPERATING REVENUES:								
99	483XXX Sales for Resale	81,423,349	0	81,423,349	55,067,624	0	55,067,624	26,355,725	0
4	488000 Miscellaneous Service Revenues	14,773	0	14,773	7,083	0	7,083	7,690	0
99	4893XX Transportation Revenues	5,770,419	0	5,770,419	5,183,204	0	5,183,204	587,215	0
99	493000 Rent from Gas Property	2,751	0	2,751	2,751	0	2,751	0	0
4	495XXX Other Gas Revenues	6,260,010	699,614	6,959,624	4,096,066	507,871	4,603,937	2,163,944	191,743
99	496100 Provision for Rate Refund	443,946	0	443,946	443,946	0	443,946	0	0
99	496110 Provision for Rate Refund-Tax Reform	(57,565)	0	(57,565)	(34,878)	0	(34,878)	(22,687)	0
	TOTAL OTHER OPERATING REVENUES	93,857,683	699,614	94,557,297	64,765,796	507,871	65,273,667	29,091,887	191,743
	TOTAL GAS REVENUES	298,934,860	699,614	299,634,474	207,317,574	507,871	207,825,445	91,617,286	191,743
	PRODUCTION EXPENSES:								
G-804	804/805 City Gate Purchases	147,281,873	0	147,281,873	100,541,400	0	100,541,400	46,740,473	0
99	808XXX Net Natural Gas Storage Transactions	(2,444,064)	0	(2,444,064)	(1,599,800)	0	(1,599,800)	(844,264)	0
99	811000 Gas Used for Products Extraction	(486,178)	0	(486,178)	(328,449)	0	(328,449)	(157,729)	0
10	813000 Other Gas Expenses	0	1,276,094	1,276,094	0	871,445	871,445	0	404,649
99	813010 Gas Technology Institute (GTI) Expenses	124,281	0	124,281	87,458	0	87,458	36,823	0
	TOTAL PRODUCTION EXPENSES	144,475,912	1,276,094	145,752,006	98,700,609	871,445	99,572,054	45,775,303	404,649
	UNDERGROUND STORAGE EXPENSES:								
1	814000 Supervision & Engineering	0	20,772	20,772	0	14,266	14,266	0	6,506
1	824000 Other Expenses	0	697,729	697,729	0	479,200	479,200	0	218,529
1	837000 Other Equipment	0	2,023,582	2,023,582	0	1,389,796	1,389,796	0	633,786
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,742,083	2,742,083	0	1,883,262	1,883,262	0	858,821
G-DEPX	Depreciation Expense-Underground Storage	0	719,667	719,667	0	494,267	494,267	0	225,400
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	470,341	470,341	0	323,030	323,030	0	147,311
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,190,008	1,190,008	0	817,297	817,297	0	372,711
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,932,091	3,932,091	0	2,700,559	2,700,559	0	1,231,532



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	DISTRIBUTION EXPENSES:								
	OPERATION								
3	870000 Supervision & Engineering	499,415	1,811,206	2,310,621	422,239	1,294,161	1,716,400	77,176	517,045
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,490,226	1,341,231	4,831,457	2,453,425	958,350	3,411,775	1,036,801	382,881
3	875000 Measuring & Reg Sta Exp-General	147,378	0	147,378	93,505	0	93,505	53,873	0
3	876000 Measuring & Reg Sta Exp-Industrial	9,087	0	9,087	8,175	0	8,175	912	0
3	877000 Measuring & Reg Sta Exp-City Gate	93,512	0	93,512	57,473	0	57,473	36,039	0
3	878000 Meter & House Regulator Expenses	617,554	0	617,554	411,763	0	411,763	205,791	0
3	879000 Customer Installation Expenses	2,026,741	107,141	2,133,882	1,394,523	76,555	1,471,078	632,218	30,586
3	880000 Other Expenses	2,001,483	698,598	2,700,081	1,610,939	499,169	2,110,108	390,544	199,429
3	881000 Rents	993	36,733	37,726	993	26,247	27,240	0	10,486
	MAINTENANCE								
3	885000 Supervision & Engineering	191,909	7,072	198,981	76,708	5,053	81,761	115,201	2,019
3	887000 Mains	1,022,152	(8)	1,022,144	770,006	(6)	770,000	252,146	(2)
3	889000 Measuring & Reg Sta Exp-General	289,059	89,911	378,970	212,087	64,244	276,331	76,972	25,667
3	890000 Measuring & Reg Sta Exp-Industrial	11,462	10,578	22,040	7,345	7,558	14,903	4,117	3,020
3	891000 Measuring & Reg Sta Exp-City Gate	63,493	32,512	96,005	42,269	23,231	65,500	21,224	9,281
3	892000 Services	1,793,784	0	1,793,784	1,358,024	0	1,358,024	435,760	0
3	893000 Meters & House Regulators	1,721,388	757,217	2,478,605	1,069,258	541,054	1,610,312	652,130	216,163
3	894000 Other Equipment	564	258,067	258,631	564	184,397	184,961	0	73,670
	TOTAL DISTRIBUTION OPERATING EXP	13,980,200	5,150,258	19,130,458	9,989,296	3,680,013	13,669,309	3,990,904	1,470,245
G-DEPX	Depreciation Expense-Distribution	18,299,410	58,092	18,357,502	12,428,735	39,746	12,468,481	5,870,675	18,346
G-OTX	Taxes Other Than FIT	16,626,363	95	16,626,458	13,739,323	69	13,739,392	2,887,040	26
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	34,925,773	58,187	34,983,960	26,168,058	39,815	26,207,873	8,757,715	18,372
	TOTAL DISTRIBUTION EXPENSES	48,905,973	5,208,445	54,114,418	36,157,354	3,719,828	39,877,182	12,748,619	1,488,617

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-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	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	117,192	117,192	0	77,629	77,629	0	39,563
2	902000	Meter Reading Expenses	1,729,848	140,446	1,870,294	1,576,129	93,033	1,669,162	153,719	47,413
2	903XXX	Customer Records & Collection Expenses	1,643,844	5,063,411	6,707,255	1,114,588	3,354,054	4,468,642	529,256	1,709,357
2	904000	Uncollectible Accounts	0	135,680	135,680	0	89,876	89,876	0	45,804
2	905000	Misc Customer Accounts	0	140,001	140,001	0	92,738	92,738	0	47,263
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>3,373,692</b>	<b>5,596,730</b>	<b>8,970,422</b>	<b>2,690,717</b>	<b>3,707,330</b>	<b>6,398,047</b>	<b>682,975</b>	<b>1,889,400</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
G-908	908XXX	Customer Assistance Expenses	10,301,062	143,753	10,444,815	8,806,331	95,223	8,901,554	1,494,731	48,530
2	909000	Advertising	40,042	911,609	951,651	40,042	603,859	643,901	0	307,750
2	910000	Misc Customer Service & Info Exp	0	178,439	178,439	0	118,200	118,200	0	60,239
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>10,341,104</b>	<b>1,233,801</b>	<b>11,574,905</b>	<b>8,846,373</b>	<b>817,282</b>	<b>9,663,655</b>	<b>1,494,731</b>	<b>416,519</b>	
<b>SALES EXPENSES:</b>										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>										
4	920000	Salaries	159,281	9,438,393	9,597,674	114,369	6,851,613	6,965,982	44,912	2,586,780
4	921000	Office Supplies & Expenses	777	1,340,175	1,340,952	165	972,873	973,038	612	367,302
4	922000	Admin. Expenses Transferred - Credit	0	(17,719)	(17,719)	0	(12,863)	(12,863)	0	(4,856)
4	923000	Outside Services Employed	45,704	2,624,705	2,670,409	44,194	1,905,352	1,949,546	1,510	719,353
4	924000	Property Insurance Premium	0	341,454	341,454	0	247,872	247,872	0	93,582
4	925XXX	Injuries and Damages	(127)	820,534	820,407	(34)	595,650	595,616	(93)	224,884
4	926XXX	Employee Pensions and Benefits	1,287	571,193	572,480	1,287	414,646	415,933	0	156,547
4	928000	Regulatory Commission Expenses	839,717	294,529	1,134,246	587,232	213,807	801,039	252,485	80,722
4	930000	Miscellaneous General Expenses	34,494	1,292,130	1,326,624	24,332	937,996	962,328	10,162	354,134
4	931000	Rents	6,820	89,408	96,228	6,820	64,904	71,724	0	24,504
4	935000	Maintenance of General Plant	531,039	3,143,547	3,674,586	443,890	2,281,995	2,725,885	87,149	861,552
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>1,618,992</b>	<b>19,938,349</b>	<b>21,557,341</b>	<b>1,222,255</b>	<b>14,473,845</b>	<b>15,696,100</b>	<b>396,737</b>	<b>5,464,504</b>	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
G-DEPX	Depreciation Expense-General Plant	1,618,260	5,112,339	6,730,599	1,489,592	3,711,200	5,200,792	128,668	1,401,139
G-AMTX	Amortization Expense - General Plant - 303000	39,547	137,012	176,559	24,840	99,461	124,301	14,707	37,551
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	821,232	6,244,981	7,066,213	819,499	4,533,418	5,352,917	1,733	1,711,563
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	(8)	(8)	0	(6)	(6)	0	(2)
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(1,205,040)	0	(1,205,040)	(1,205,040)	0	(1,205,040)	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	584,253	0	584,253	584,253	0	584,253	0	0
99 407305	Natural Gas Depreciation Study Deferral	81,297	0	81,297	0	0	0	81,297	0
99 407311	Regulatory Debit - AFUDC Amortization	39,066	74,617	113,683	26,824	52,355	79,179	12,242	22,262
99 407319	AFUDC Equity DFIT Deferral	339,641	0	339,641	229,489	0	229,489	110,152	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	10,957	0	10,957	10,957	0	10,957	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0
99 407414	Regulatory Credits-Deferral-FISERVE	(684,827)	0	(684,827)	(462,395)	0	(462,395)	(222,432)	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,239,164)	0	(2,239,164)	(2,239,164)	0	(2,239,164)	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(426,642)</b>	<b>11,568,941</b>	<b>11,142,299</b>	<b>(721,145)</b>	<b>8,396,428</b>	<b>7,675,283</b>	<b>294,503</b>	<b>3,172,513</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,192,350</b>	<b>31,507,290</b>	<b>32,699,640</b>	<b>501,110</b>	<b>22,870,273</b>	<b>23,371,383</b>	<b>691,240</b>	<b>8,637,017</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>208,289,031</b>	<b>48,754,451</b>	<b>257,043,482</b>	<b>146,896,163</b>	<b>34,686,717</b>	<b>181,582,880</b>	<b>61,392,868</b>	<b>14,067,734</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>42,590,992</b>			<b>26,242,565</b>		
G-FIT	FEDERAL INCOME TAX			(5,068,335)			(4,719,700)		
G-FIT	DEFERRED FEDERAL INCOME TAX			8,935,009			6,500,601		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(16,200)			(12,048)		
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>38,740,518</b>			<b>24,473,712</b>		

ALLOCATION RATIOS:

Account	Description	System	Washington	Idaho
G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers - AMA	100.000%	66.241%	33.759%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.453%	28.547%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

\*\*\*\*\*

Total

44,072,123  
 18,257,668  
 1,093,061  
 0  
 28,869  
(926,322)  
62,525,399

26,355,725  
 7,690  
 587,215  
 0  
 2,355,687  
 0  
(22,687)  
29,283,630  
91,809,029

46,740,473  
 (844,264)  
 (157,729)  
 404,649  
 36,823  
46,179,952

6,506  
 218,529  
 633,786  
858,821

225,400  
 0  
 147,311  
372,711

1,231,532

\*\*\*\*\*

Total

594,221

0

1,419,682

53,873

912

36,039

205,791

662,804

589,973

10,486

117,220

252,144

102,639

7,137

30,505

435,760

868,293

73,670

5,461,149

5,889,021

2,887,066

8,776,087

14,237,236

\*\*\*\*\*

Total

39,563  
201,132  
2,238,613  
45,804  
47,263  
2,572,375

1,543,261  
307,750  
60,239  
1,911,250

0  
0  
0  
0

2,631,692  
367,914  
(4,856)  
720,863  
93,582  
224,791  
156,547  
333,207  
364,296  
24,504  
948,701  
5,861,241

\*\*\*\*\*

Total

1,529,807

52,258

1,713,296

(2)

0

0

0

0

81,297

34,504

110,152

0

0

168,136

(222,432)

0

0

0

3,467,016

9,328,257

75,460,602

16,348,427

(348,635)

2,434,408

(4,152)

14,266,806

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	1,022,296	699,614	1,721,910	96,094	507,871	603,965	926,202	191,743	1,117,945
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,039,150	0	3,039,150	1,460,850	0	1,460,850
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(1,470,806)	0	(1,470,806)	(976,726)	0	(976,726)	(494,080)	0	(494,080)
4	495329	Amortization Res Decoupling Deferral	2,634,555	0	2,634,555	2,439,658	0	2,439,658	194,897	0	194,897
4	495338	Non-Res Decoupling Deferred Rev	(100,594)	0	(100,594)	70,020	0	70,020	(170,614)	0	(170,614)
4	495339	Amortization Non-Res Decoupling	(325,443)	0	(325,443)	(572,130)	0	(572,130)	246,687	0	246,687
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>6,260,008</b>	<b>699,614</b>	<b>6,959,622</b>	<b>4,096,066</b>	<b>507,871</b>	<b>4,603,937</b>	<b>2,163,942</b>	<b>191,743</b>	<b>2,355,685</b>

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	132,169,730	0	132,169,730	90,375,254	0	90,375,254	41,794,476	0	41,794,476
1	804001	Pipeline Demand Costs	26,679,374	0	26,679,374	18,416,124	0	18,416,124	8,263,250	0	8,263,250
1	804002	Transport Variable Charges	337,506	0	337,506	232,916	0	232,916	104,590	0	104,590
6	804010	Gas Costs - Fixed Hedge	(89,301)	0	(89,301)	(62,550)	0	(62,550)	(26,751)	0	(26,751)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	349,046	0	349,046	236,868	0	236,868	112,178	0	112,178
6	804018	Merchandise Processing Fee	118,194	0	118,194	79,637	0	79,637	38,557	0	38,557
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,026,478	0	3,026,478	2,038,689	0	2,038,689	987,789	0	987,789
6	804700	Gas Costs - Offsystem Bookout	391,442	0	391,442	265,981	0	265,981	125,461	0	125,461
6	804711	Gas Costs - Offsystem Bookout Offset	(391,442)	0	(391,442)	(265,981)	0	(265,981)	(125,461)	0	(125,461)
6	804730	Gas Costs - Intracompany LDC Gas	16,393,340	0	16,393,340	11,184,277	0	11,184,277	5,209,063	0	5,209,063
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(19,324,458)	0	(19,324,458)	(12,296,765)	0	(12,296,765)	(7,027,693)	0	(7,027,693)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(12,378,036)	0	(12,378,036)	(9,663,050)	0	(9,663,050)	(2,714,986)	0	(2,714,986)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>147,281,873</b>	<b>0</b>	<b>147,281,873</b>	<b>100,541,400</b>	<b>0</b>	<b>100,541,400</b>	<b>46,740,473</b>	<b>0</b>	<b>46,740,473</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	68.419%	31.581%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	252,361	143,753	396,114	203,692	95,223	298,915	48,669	48,530	97,199
99	908600	Public Purpose Tariff Rider Expense Offset	9,976,461	0	9,976,461	8,515,255	0	8,515,255	1,461,206	0	1,461,206
99	908610	Limited Income Tax Refund Program	117,915	0	117,915	117,915	0	117,915	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(45,675)	0	(45,675)	(30,531)	0	(30,531)	(15,144)	0	(15,144)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,301,062	143,753	10,444,815	8,806,331	95,223	8,901,554	1,494,731	48,530	1,543,261

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.241%	33.759%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	<b>G-INT-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

## AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.19%	53.19%
2	Cost of Debt		5.151%	5.119%
	Total Cost of Debt		2.740%	2.723%
	Total Weighted Cost		2.740%	2.723%
G-APL	Net Rate Base	576,663,634	405,933,200	170,730,434
	Interest Deduction for FIT Calculation	15,771,560	11,122,570	4,648,990
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended December 31, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	299,634,474	207,825,445	91,809,029
G-OPS	Operating & Maintenance Expense	209,727,215	146,882,427	62,844,788
G-OPS	Book Deprec/Amort and Reg Amortizations	30,219,468	20,638,031	9,581,437
G-OTX	Taxes Other than FIT	17,096,799	14,062,422	3,034,377
	Net Operating Income Before FIT	42,590,992	26,242,565	16,348,427
G-INT	Less: Interest Expense	15,771,560	11,122,570	4,648,990
G-OTX	Less: Idaho ITC Deferral & Amortization	188,456	0	188,456
G-SCM	Schedule M Adjustments	(51,142,816)	(37,594,758)	(13,548,058)
	Taxable Net Operating Income	(24,134,928)	(22,474,763)	(1,660,165)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,068,335)	(4,719,700)	(348,635)
G-DTE	Deferred FIT	8,935,009	6,500,601	2,434,408
99	411400 Amortized Investment Tax Credit	(16,200)	(12,048)	(4,152)
	Total FIT/Deferred FIT & ITC	3,850,474	1,768,853	2,081,621
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>	<b>G-SCM-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	20,778,448	12,272,079	33,050,527	14,762,666	8,878,085	23,640,751	6,015,782	3,393,994	9,409,776
12	997001	Contributions In Aid of Construction	0	837,792	837,792	0	587,837	587,837	0	249,955	249,955
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	255,558	255,558	0	179,312	179,312	0	76,246	76,246
99	997010	Deferred Gas Credit and Refunds	(31,679,807)	0	(31,679,807)	(21,959,815)	0	(21,959,815)	(9,719,992)	0	(9,719,992)
12	997016	Redemption Expense Amortization	0	205,899	205,899	0	144,469	144,469	0	61,430	61,430
99	997018	DSM Tariff Rider	(419,660)	0	(419,660)	(263,546)	0	(263,546)	(156,114)	0	(156,114)
12	997020	FAS87 Current Pension Accrual	0	326,305	326,305	0	228,952	228,952	0	97,353	97,353
12	997027	Customer Uncollectibles	0	(577,363)	(577,363)	0	(405,107)	(405,107)	0	(172,256)	(172,256)
99	997031	Decoupling Mechanism	(1,181,660)	0	(1,181,660)	(1,404,768)	0	(1,404,768)	223,108	0	223,108
12	997032	Interest Rate Swaps	0	(2,152,288)	(2,152,288)	0	(1,510,153)	(1,510,153)	0	(642,135)	(642,135)
12	997035	Leases	0	7,165	7,165	0	5,201	5,201	0	1,964	1,964
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(40,949,450)	(40,949,450)	0	(28,732,182)	(28,732,182)	0	(12,217,268)	(12,217,268)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	254,106	0	254,106	269,250	0	269,250	(15,144)	0	(15,144)
12	997080	Book Transportation Depreciation	0	1,326,578	1,326,578	0	930,793	930,793	0	395,785	395,785
12	997081	Deferred Compensation	0	195,702	195,702	0	137,314	137,314	0	58,388	58,388
4	997082	Meal Disallowances	0	182,994	182,994	0	132,841	132,841	0	50,153	50,153
12	997083	Paid Time Off	0	125,893	125,893	0	88,333	88,333	0	37,560	37,560
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(5,600,000)	(5,600,000)	0	(3,929,240)	(3,929,240)	0	(1,670,760)	(1,670,760)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(657,272)	0	(657,272)	(657,272)	0	(657,272)	0	0	0
99	997107	MDM System	(3,953,313)	0	(3,953,313)	(3,953,313)	0	(3,953,313)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	(1,469,943)	0	(1,469,943)	(1,469,943)	0	(1,469,943)	0	0	0
99	997110	FISERVE	(660,330)	0	(660,330)	(445,756)	0	(445,756)	(214,574)	0	(214,574)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(49,642)	(49,642)	0	(21,109)	(21,109)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,489	134,489	0	94,364	94,364	0	40,125	40,125
12	997115	AFUDC Equity DFIR Deferral	339,641	0	339,641	229,489	0	229,489	110,152	0	110,152
12	997118	Depreciation Study Deferral	81,297	0	81,297	0	0	0	81,297	0	81,297
12	997119	AFUDC Tax CPI	0	721,300	721,300	0	506,100	506,100	0	215,200	215,200
12	997120	Transportation Tax Disallowance	0	15,639	15,639	0	10,973	10,973	0	4,666	4,666
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(18,400,357)</b>	<b>(32,742,459)</b>	<b>(51,142,816)</b>	<b>(14,893,008)</b>	<b>(22,701,750)</b>	<b>(37,594,758)</b>	<b>(3,507,349)</b>	<b>(10,040,709)</b>	<b>(13,548,058)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.241%	33.759%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.419%	31.581%
G-ALL	11	Book Depreciation	100.000%	70.380%	29.620%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.165%	29.835%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	

## AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,384,582	971,492	413,090
99	410100	Deferred Federal Income Tax Exp	7,671,325	5,633,038	2,038,287
		<b>SUBTOTAL</b>	<b>9,055,907</b>	<b>6,604,530</b>	<b>2,451,377</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(67,535)	(47,386)	(20,149)
99	411100	Deferred Federal Income Tax Exp	(53,363)	(56,543)	3,180
		<b>SUBTOTAL</b>	<b>(120,898)</b>	<b>(103,929)</b>	<b>(16,969)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>8,935,009</b>	<b>6,500,601</b>	<b>2,434,408</b>

## ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.165%	29.835%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	470,341	470,341	0	323,030	323,030	0	147,311	147,311
		TOTAL UNDERGROUND STORAGE TAX	0	470,341	470,341	0	323,030	323,030	0	147,311	147,311
		DISTRIBUTION									
99	408110	State Excise Tax	5,652,236	0	5,652,236	5,652,236	0	5,652,236	0	0	0
99	408120	Municipal Occupation & License Tax	6,368,376	0	6,368,376	5,242,186	0	5,242,186	1,126,190	0	1,126,190
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,500,540	0	4,500,540	2,844,901	0	2,844,901	1,655,639	0	1,655,639
99	409100	State Income Tax	(83,245)	95	(83,150)	0	69	69	(83,245)	26	(83,219)
99	411410	State Income Tax-ITC Deferred	204,829	0	204,829	0	0	0	204,829	0	204,829
99	411420	State Income Tax-ITC Amortization	(16,373)	0	(16,373)	0	0	0	(16,373)	0	(16,373)
		TOTAL DISTRIBUTION TAX	16,626,363	95	16,626,458	13,739,323	69	13,739,392	2,887,040	26	2,887,066
		TOTAL TAXES OTHER THAN FIT	16,626,363	470,436	17,096,799	13,739,323	323,099	14,062,422	2,887,040	147,337	3,034,377

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
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<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12A</b>
For Twelve Months Ended December 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,801,863	2,066,105	3,867,968	1,022,566	1,499,848	2,522,414	779,297	566,257	1,345,554
4	3031XX	Misc Intangible IT Plant (3031XX)	4,086,592	49,361,081	53,447,673	4,077,302	35,832,689	39,909,991	9,290	13,528,392	13,537,682
<b>TOTAL INTANGIBLE PLANT</b>			<b>5,888,455</b>	<b>51,427,186</b>	<b>57,315,641</b>	<b>5,099,868</b>	<b>37,332,537</b>	<b>42,432,405</b>	<b>788,587</b>	<b>14,094,649</b>	<b>14,883,236</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,281,058	1,281,058	0	911,631	911,631	0	369,427	369,427
1	351XXX	Structures & Improvements	0	2,762,651	2,762,651	0	1,897,389	1,897,389	0	865,262	865,262
1	352XXX	Wells	0	19,956,155	19,956,155	0	13,705,887	13,705,887	0	6,250,268	6,250,268
1	353000	Lines	0	1,171,389	1,171,389	0	804,510	804,510	0	366,879	366,879
1	354000	Compressor Station Equipment	0	13,185,192	13,185,192	0	9,055,590	9,055,590	0	4,129,602	4,129,602
1	355000	Measuring & Regulating Equipment	0	1,598,210	1,598,210	0	1,097,651	1,097,651	0	500,559	500,559
1	356000	Purification Equipment	0	421,392	421,392	0	289,412	289,412	0	131,980	131,980
1	357000	Other Equipment	0	2,841,469	2,841,469	0	1,951,521	1,951,521	0	889,948	889,948
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>43,217,516</b>	<b>43,217,516</b>	<b>0</b>	<b>29,713,591</b>	<b>29,713,591</b>	<b>0</b>	<b>13,503,925</b>	<b>13,503,925</b>
<b>DISTRIBUTION PLANT:</b>											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	441,207	0	441,207	331,807	0	331,807	109,400	0	109,400
6	375000	Structures & Improvements	1,271,337	0	1,271,337	808,155	0	808,155	463,182	0	463,182
6	376000	Mains	372,733,227	2,518,938	375,252,165	246,742,403	1,723,432	248,465,835	125,990,824	795,506	126,786,330
6	378000	Measuring & Reg Station Equip-General	6,541,358	(44)	6,541,314	4,122,127	(30)	4,122,097	2,419,231	(14)	2,419,217
6	379000	Measuring & Reg Station Equip-City Gate	6,370,376	0	6,370,376	1,879,782	0	1,879,782	4,490,594	0	4,490,594
6	380000	Services	269,713,062	0	269,713,062	185,715,840	0	185,715,840	83,997,222	0	83,997,222
6	381XXX	Meters	91,330,252	0	91,330,252	61,626,618	0	61,626,618	29,703,634	0	29,703,634
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,799,541	0	3,799,541	2,849,480	0	2,849,480	950,061	0	950,061
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>752,288,955</b>	<b>2,518,894</b>	<b>754,807,849</b>	<b>504,140,137</b>	<b>1,723,402</b>	<b>505,863,539</b>	<b>248,148,818</b>	<b>795,492</b>	<b>248,944,310</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,068,946	2,235,005	5,303,951	2,972,201	1,622,457	4,594,658	96,745	612,548	709,293
4	390XXX	Structures & Improvements	26,222,559	25,574,128	51,796,687	24,587,793	18,565,027	43,152,820	1,634,766	7,009,101	8,643,867
4	391XXX	Office Furniture & Equipment	2,091,286	17,908,015	19,999,301	2,079,302	12,999,965	15,079,267	11,984	4,908,050	4,920,034
4	392XXX	Transportation Equipment	12,640,099	4,072,800	16,712,899	9,878,809	2,956,568	12,835,377	2,761,290	1,116,232	3,877,522
4	393000	Stores Equipment	207,973	986,864	1,194,837	158,471	716,394	874,865	49,502	270,470	319,972
4	394000	Tools, Shop & Garage Equipment	2,380,849	6,622,601	9,003,450	1,879,685	4,807,545	6,687,230	501,164	1,815,056	2,316,220
4	395XXX	Laboratory Equipment	35,776	555,936	591,712	35,776	403,571	439,347	0	152,365	152,365
4	396XXX	Power Operated Equipment	3,431,466	1,063,941	4,495,407	2,477,585	772,347	3,249,932	953,881	291,594	1,245,475
4	397XXX	Communications Equipment	3,736,238	13,324,256	17,060,494	2,554,090	9,672,477	12,226,567	1,182,148	3,651,779	4,833,927
4	398000	Miscellaneous Equipment	1,897	122,487	124,384	0	88,917	88,917	1,897	33,570	35,467
<b>TOTAL GENERAL PLANT</b>			<b>53,817,089</b>	<b>72,466,033</b>	<b>126,283,122</b>	<b>46,623,712</b>	<b>52,605,268</b>	<b>99,228,980</b>	<b>7,193,377</b>	<b>19,860,765</b>	<b>27,054,142</b>



RESULTS OF OPERATIONS		Report ID:
<b>GAS UTILITY PLANT</b>		<b>G-PLT-12A</b>
For Twelve Months Ended December 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	811,994,499	169,629,629	981,624,128	555,863,717	121,374,798	677,238,515	256,130,782	48,254,831	304,385,613
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,839,526)	(16,839,526)	0	(11,565,386)	(11,565,386)	0	(5,274,140)	(5,274,140)
G-ADEP		Distribution Plant	(231,936,813)	(1,822,397)	(233,759,210)	(149,993,554)	(1,246,866)	(151,240,420)	(81,943,259)	(575,531)	(82,518,790)
G-ADEP		General Plant	(12,836,059)	(21,981,429)	(34,817,488)	(9,397,694)	(15,956,978)	(25,354,672)	(3,438,365)	(6,024,451)	(9,462,816)
		TOTAL ACCUMULATED DEPRECIATION	(244,772,872)	(40,643,352)	(285,416,224)	(159,391,248)	(28,769,230)	(188,160,478)	(85,381,624)	(11,874,122)	(97,255,746)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(337,336)	(743,020)	(1,080,356)	(228,579)	(539,381)	(767,960)	(108,757)	(203,639)	(312,396)
G-AAMT		Misc IT Intangible Plant - 3031XX	(601,653)	(16,575,875)	(17,177,528)	(594,386)	(12,032,925)	(12,627,311)	(7,267)	(4,542,950)	(4,550,217)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	1	1	0	1	1	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(938,989)	(17,318,894)	(18,257,883)	(822,965)	(12,572,305)	(13,395,270)	(116,024)	(4,746,589)	(4,862,613)
		TOTAL ACCUMULATED DEPR/AMORT	(245,711,861)	(57,962,246)	(303,674,107)	(160,214,213)	(41,341,535)	(201,555,748)	(85,497,648)	(16,620,711)	(102,118,359)
		NET GAS UTILITY PLANT before DFIT	566,282,638	111,667,383	677,950,021	395,649,504	80,033,263	475,682,767	170,633,134	31,634,120	202,267,254
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,506,626)	(110,506,626)	0	(77,536,974)	(77,536,974)	0	(32,969,652)	(32,969,652)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,871,056)	(17,871,056)	0	(12,968,938)	(12,968,938)	0	(4,902,118)	(4,902,118)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(300,870)	(300,870)	0	(218,411)	(218,411)	0	(82,459)	(82,459)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(46,270)	(46,270)	0	(33,589)	(33,589)	0	(12,681)	(12,681)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(365,410)	(365,410)	0	(256,390)	(256,390)	0	(109,020)	(109,020)
		TOTAL ACCUMULATED DFIT	0	(129,090,232)	(129,090,232)	0	(91,014,302)	(91,014,302)	0	(38,075,930)	(38,075,930)
		NET GAS UTILITY PLANT	566,282,638	(17,422,849)	548,859,789	395,649,504	(10,981,039)	384,668,465	170,633,134	(6,441,810)	164,191,324

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.419%	31.581%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.165%	29.835%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	566,282,638	(17,422,849)	548,859,789	395,649,504	(10,981,039)	384,668,465	170,633,134	(6,441,810)	164,191,324
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(530,214)	0	(530,214)	(530,214)	0	(530,214)	0	0	0
4	182332	Regulatory Asset - AFUDC	259,944	168,716	428,660	225,992	122,476	348,468	33,952	46,240	80,192
4	182318	Accumulated Amortization - AFUDC	(13,443)	(16,465)	(29,908)	(10,990)	(11,944)	(22,934)	(2,453)	(4,521)	(6,974)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	9,428,626	9,428,626	0	6,475,580	6,475,580	0	2,953,046	2,953,046
4	252000	Customer Advances	(1,951)	(3,534)	(5,485)	168	(2,565)	(2,397)	(2,119)	(969)	(3,088)
99	235199	Customer Deposits	(567,872)	0	(567,872)	(567,872)	0	(567,872)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	10,295,922	0	10,295,922	10,295,922	0	10,295,922	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,162,144)	0	(2,162,144)	(2,162,144)	0	(2,162,144)	0	0	0
C-WKC		Working Capital	5,215,196	0	5,215,196	3,494,231	0	3,494,231	1,720,965		1,720,965
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	12,495,438	15,308,407	27,803,845	10,745,093	10,519,642	21,264,735	1,750,345	4,788,765	6,539,110
		NET RATE BASE	578,778,076	(2,114,442)	576,663,634	406,394,597	(461,397)	405,933,200	172,383,479	(1,653,045)	170,730,434

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	4,458,315	4,458,315												
Steam (ED-ID)	3,162,233	3,162,233												
Steam (ED-WA)	3,113,360	3,113,360												
Hydro (ED-AN)	13,583,699	13,583,699												
Other (ED-AN)	10,617,272	10,617,272												
<b>Total Electric Production</b>	<b>34,934,879</b>	<b>34,934,879</b>												
<b>Electric Transmission</b>														
ED-AN	14,542,628	14,542,628												
ED-ID	736,297	736,297												
ED-WA	378,831	378,831												
<b>Total Electric Transmission</b>	<b>15,657,756</b>	<b>15,657,756</b>												
<b>Electric Distribution</b>														
ED-AN	70,499	70,499												
ED-ID	16,897,565	16,897,565												
ED-WA	31,053,528	31,053,528												
<b>Total Electric Distribution</b>	<b>48,021,592</b>	<b>48,021,592</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	719,667		719,667			719,667	719,667		494,267	494,267		225,400	225,400	
GD-OR	114,584			114,584										
<b>Total Gas Underground Storage</b>	<b>834,251</b>		<b>719,667</b>	<b>114,584</b>		<b>719,667</b>	<b>719,667</b>		<b>494,267</b>	<b>494,267</b>		<b>225,400</b>	<b>225,400</b>	
<b>Gas Distribution</b>														
6 GD-AN	58,092		58,092			58,092	58,092		39,746	39,746		18,346	18,346	
GD-ID	5,870,675		5,870,675			5,870,675	5,870,675				5,870,675		5,870,675	
GD-WA	12,428,735		12,428,735			12,428,735	12,428,735	12,428,735		12,428,735				
GD-OR	8,634,757			8,634,757										
<b>Total Gas Distribution</b>	<b>26,992,259</b>		<b>18,357,502</b>	<b>8,634,757</b>		<b>18,299,410</b>	<b>58,092</b>	<b>18,357,502</b>	<b>12,428,735</b>	<b>39,746</b>	<b>12,468,481</b>	<b>5,870,675</b>	<b>18,346</b>	<b>5,889,021</b>
<b>General Plant</b>														
ED-AN	2,836,808	2,836,808												
ED-ID	426,610	426,610												
ED-WA	735,147	735,147												
7,4 CD-AA	22,553,580	15,917,866	4,626,416	2,009,298		4,626,416	4,626,416		3,358,454	3,358,454		1,267,962	1,267,962	
9,4 CD-AN	922,087	718,056	204,031			204,031	204,031		148,112	148,112		55,919	55,919	
9 CD-ID	434,988	338,738	96,250			96,250	96,250				96,250		96,250	
9 CD-WA	1,764,906	1,374,385	390,521			390,521	390,521	390,521		390,521				
8,4 GD-AA	362,074		252,641	109,433		252,641	252,641		183,400	183,400		69,241	69,241	
4 GD-AN	29,251		29,251			29,251	29,251		21,234	21,234		8,017	8,017	
GD-ID	32,418		32,418			32,418	32,418				32,418		32,418	
GD-WA	1,099,071		1,099,071			1,099,071	1,099,071	1,099,071		1,099,071				
GD-OR	214,906			214,906										
<b>Total General Plant</b>	<b>31,411,846</b>	<b>22,347,610</b>	<b>6,730,599</b>	<b>2,333,637</b>		<b>1,618,260</b>	<b>5,112,339</b>	<b>6,730,599</b>	<b>1,489,592</b>	<b>3,711,200</b>	<b>5,200,792</b>	<b>128,668</b>	<b>1,401,139</b>	<b>1,529,807</b>
<b>Total Depreciation Expense</b>	<b>157,852,583</b>	<b>120,961,837</b>	<b>25,807,768</b>	<b>11,082,978</b>		<b>19,917,670</b>	<b>5,890,098</b>	<b>25,807,768</b>	<b>13,918,327</b>	<b>4,245,213</b>	<b>18,163,540</b>	<b>5,999,343</b>	<b>1,644,885</b>	<b>7,644,228</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	Page 1 of 21 System Contract Demand	68.680%	31.320%

RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH DEPRECIATION EXPENSE</b>		<b>G-DEPX-12A</b>	
For Twelve Months Ended December 31, 2019			
Average of Monthly Averages Basis			

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.593%	27.407%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	68.419%	31.581%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Production/Transmission</b>													
Franchises (302000) ED-AN	909,585	909,585											
Misc Intangible Plt (303000) ED-AN	231,901	231,901											
<b>Total Production/Transmission</b>	<b>1,141,486</b>	<b>1,141,486</b>											
<b>Distribution</b>													
Franchises (302000) ED-WA	24,153	24,153											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
<b>Total Distribution</b>	<b>30,019</b>	<b>30,019</b>											
<b>General Plant - 303000</b>													
7,4 CD-AA	657,432	464,002	134,859	58,571		134,859	134,859		97,898	97,898		36,961	36,961
9,4 CD-AN	9,729	7,576	2,153			2,153	2,153		1,563	1,563		590	590
GD-ID	14,707		14,707		14,707		14,707				14,707		14,707
GD-WA	24,840		24,840		24,840		24,840	24,840		24,840			
GD-OR	7,435			7,435									
<b>Total General Plant - 303000</b>	<b>714,143</b>	<b>471,578</b>	<b>176,559</b>	<b>66,006</b>	<b>39,547</b>	<b>137,012</b>	<b>176,559</b>	<b>24,840</b>	<b>99,461</b>	<b>124,301</b>	<b>14,707</b>	<b>37,551</b>	<b>52,258</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>													
7,4 CD-AA	29,913,664	21,112,466	6,136,190	2,665,008		6,136,190	6,136,190		4,454,444	4,454,444		1,681,746	1,681,746
9,4 CD-AN	86,219	67,141	19,078			19,078	19,078		13,849	13,849		5,229	5,229
9,4 CD-ID	7,834	6,101	1,733		1,733		1,733				1,733		1,733
9,4 CD-WA	3,703,616	2,884,117	819,499		819,499		819,499	819,499		819,499			0
ED-AN	2,727,532	2,727,532											
ED-ID	(32)	(32)											
ED-WA	227,798	227,798											
8,4 GD-AA	128,573		89,713	38,860		89,713	89,713		65,125	65,125		24,588	24,588
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0								0	0
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>36,795,204</b>	<b>27,025,123</b>	<b>7,066,213</b>	<b>2,703,868</b>	<b>821,232</b>	<b>6,244,981</b>	<b>7,066,213</b>	<b>819,499</b>	<b>4,533,418</b>	<b>5,352,917</b>	<b>1,733</b>	<b>1,711,563</b>	<b>1,713,296</b>
<b>Gas Underground Storage</b>													
1 GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>	<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>													
7,4 CD-AA	(38)	(27)	(8)	(3)		(8)	(8)		(6)	(6)		(2)	(2)
4 ED-AN	47,466	47,466											
GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>	<b>47,428</b>	<b>47,439</b>	<b>(8)</b>	<b>(3)</b>		<b>(8)</b>	<b>(8)</b>		<b>(6)</b>	<b>(6)</b>		<b>(2)</b>	<b>(2)</b>
<b>Total Amortization Expense</b>	<b>38,728,280</b>	<b>28,715,645</b>	<b>7,242,764</b>	<b>2,769,871</b>	<b>860,779</b>	<b>6,381,985</b>	<b>7,242,764</b>	<b>844,339</b>	<b>4,632,873</b>	<b>5,477,212</b>	<b>16,440</b>	<b>1,749,112</b>	<b>1,765,552</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 System Contract Demand	68.680%	31.320%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Rat	72.593%	27.407%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO ****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
<b>Electric Production</b>													
Steam (ED-AN)	(139,341,626)	(139,341,626)											
Steam (ED-ID)	(59,375,428)	(59,375,428)											
Steam (ED-WA)	(110,909,572)	(110,909,572)											
Hydro (ED-AN)	(140,898,029)	(140,898,029)											
Other (ED-AN)	(133,423,172)	(133,423,172)											
<b>Total Electric Production</b>	<b>(583,947,827)</b>	<b>(583,947,827)</b>											
<b>Electric Transmission</b>													
ED-AN	(207,700,244)	(207,700,244)											
ED-ID	(5,863,982)	(5,863,982)											
ED-WA	(10,681,286)	(10,681,286)											
<b>Total Electric Transmission</b>	<b>(224,245,512)</b>	<b>(224,245,512)</b>											
<b>Electric Distribution</b>													
ED-AN	(215,296)	(215,296)											
ED-ID	(225,192,099)	(225,192,099)											
ED-WA	(358,839,418)	(358,839,418)											
<b>Total Electric Distribution</b>	<b>(584,246,813)</b>	<b>(584,246,813)</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	(16,839,526)		(16,839,526)			(16,839,526)	(16,839,526)		(11,565,386)	(11,565,386)		(5,274,140)	
GD-OR	(1,221,039)			(1,221,039)									
<b>Total Gas Underground Storage</b>	<b>(18,060,565)</b>		<b>(16,839,526)</b>	<b>(1,221,039)</b>		<b>(16,839,526)</b>	<b>(16,839,526)</b>		<b>(11,565,386)</b>	<b>(11,565,386)</b>		<b>(5,274,140)</b>	
<b>Gas Distribution</b>													
6 GD-AN	(1,822,397)		(1,822,397)			(1,822,397)	(1,822,397)		(1,246,866)	(1,246,866)		(575,531)	
GD-ID	(81,943,259)		(81,943,259)			(81,943,259)	(81,943,259)				(81,943,259)		
GD-WA	(149,993,554)		(149,993,554)			(149,993,554)	(149,993,554)	(149,993,554)		(149,993,554)			
GD-OR	(115,246,627)			(115,246,627)									
<b>Total Gas Distribution</b>	<b>(349,005,837)</b>		<b>(233,759,210)</b>	<b>(115,246,627)</b>		<b>(231,936,813)</b>	<b>(1,822,397)</b>	<b>(233,759,210)</b>	<b>(149,993,554)</b>	<b>(1,246,866)</b>	<b>(151,240,420)</b>	<b>(81,943,259)</b>	<b>(575,531)</b>
<b>General Plant</b>													
ED-AN	(39,337,383)	(39,337,383)											
ED-ID	(10,769,450)	(10,769,450)											
ED-WA	(20,145,450)	(20,145,450)											
7,4 CD-AA	(72,813,209)	(51,390,107)	(14,936,173)	(6,486,929)		(14,936,173)	(14,936,173)		(10,842,616)	(10,842,616)		(4,093,557)	
9,4 CD-AN	(10,979,544)	(8,550,100)	(2,429,444)			(2,429,444)	(2,429,444)		(1,763,606)	(1,763,606)		(665,838)	
9 CD-ID	(6,271,414)	(4,883,738)	(1,387,676)			(1,387,676)	(1,387,676)				(1,387,676)		
9 CD-WA	(5,024,952)	(3,913,081)	(1,111,871)			(1,111,871)	(1,111,871)	(1,111,871)		(1,111,871)			
8,4 GD-AA	(1,979,269)		(1,381,055)	(598,214)		(1,381,055)	(1,381,055)		(1,002,549)	(1,002,549)		(378,506)	
4 GD-AN	(3,234,757)		(3,234,757)			(3,234,757)	(3,234,757)		(2,348,207)	(2,348,207)		(886,550)	
GD-ID	(2,050,689)		(2,050,689)			(2,050,689)	(2,050,689)				(2,050,689)		
GD-WA	(8,285,823)		(8,285,823)			(8,285,823)	(8,285,823)	(8,285,823)		(8,285,823)			
GD-OR	(4,795,545)			(4,795,545)									
<b>Total General Plant</b>	<b>(185,687,485)</b>	<b>(138,989,309)</b>	<b>(34,817,488)</b>	<b>(11,880,688)</b>		<b>(12,836,059)</b>	<b>(21,981,429)</b>	<b>(34,817,488)</b>	<b>(9,397,694)</b>	<b>(15,956,978)</b>	<b>(25,354,672)</b>	<b>(3,438,365)</b>	<b>(6,024,451)</b>
<b>Total Accumulated Depreciated</b>	<b>(1,945,194,039)</b>	<b>(1,531,429,461)</b>	<b>(285,416,224)</b>	<b>(128,348,354)</b>		<b>(244,772,872)</b>	<b>(40,643,352)</b>	<b>(285,416,224)</b>	<b>(159,391,248)</b>	<b>(28,769,230)</b>	<b>(188,160,478)</b>	<b>(85,381,624)</b>	<b>(11,874,122)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	Page 1 of 4 1 System Contract Demand	68.680%	Idaho 31.320%

RESULTS OF OPERATIONS		Report ID:	
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>		<b>G-ADEP-12A</b>	
For Twelve Months Ended December 31, 2019			
Average of Monthly Averages Basis			

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.593%	27.407%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	68.419%	31.581%

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Total

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(5,274,140)

(5,274,140)

(575,531)  
(81,943,259)

(82,518,790)

(4,093,557)  
(665,838)  
(1,387,676)

(378,506)  
(886,550)  
(2,050,689)

(9,462,816)

(97,255,746)





RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(12,437,354)	(12,437,354)											
Misc Intangible Plt (303000)	ED-AN	(1,966,024)	(1,966,024)											
<b>Total Production/Transmission</b>		<b>(14,403,378)</b>	<b>(14,403,378)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(227,885)	(227,885)											
Misc Intangible Plt (303000)	ED-WA	(46,332)	(46,332)											
<b>Total Distribution</b>		<b>(274,217)</b>	<b>(274,217)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,502,069)	(2,471,691)	(718,379)	(311,999)		(718,379)	(718,379)		(521,493)	(521,493)		(196,886)	(196,886)
9,4	CD-AN	(111,361)	(86,720)	(24,641)			(24,641)	(24,641)		(17,888)	(17,888)		(6,753)	(6,753)
	GD-ID	(108,757)		(108,757)			(108,757)	(108,757)					(108,757)	(108,757)
	GD-WA	(228,579)		(228,579)			(228,579)	(228,579)	(228,579)		(228,579)			
	GD-OR	(100,641)			(100,641)									
<b>Total General Plant - 303000</b>		<b>(4,051,407)</b>	<b>(2,558,411)</b>	<b>(1,080,356)</b>	<b>(412,640)</b>	<b>(337,336)</b>	<b>(743,020)</b>	<b>(1,080,356)</b>	<b>(228,579)</b>	<b>(539,381)</b>	<b>(767,960)</b>	<b>(108,757)</b>	<b>(203,639)</b>	<b>(312,396)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(78,784,389)	(55,604,446)	(16,161,042)	(7,018,901)		(16,161,042)	(16,161,042)		(11,731,785)	(11,731,785)		(4,429,257)	(4,429,257)
9,4	CD-AN	(60,935)	(47,452)	(13,483)			(13,483)	(13,483)		(9,788)	(9,788)		(3,695)	(3,695)
9	CD-ID	(32,844)	(25,577)	(7,267)			(7,266)	(7,266)					(7,267)	(7,267)
9	CD-WA	(2,686,254)	(2,091,867)	(594,387)			(594,387)	(594,387)	(594,387)		(594,387)		0	0
	ED-AN	(5,114,213)	(5,114,213)											
	ED-ID	7	7											
	ED-WA	(1,446,710)	(1,446,710)											
8,4	GD-AA	(575,198)		(401,350)	(173,848)		(401,350)	(401,350)		(291,352)	(291,352)		(109,998)	(109,998)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(88,700,536)</b>	<b>(64,330,258)</b>	<b>(17,177,529)</b>	<b>(7,192,749)</b>	<b>(601,653)</b>	<b>(16,575,875)</b>	<b>(17,177,528)</b>	<b>(594,386)</b>	<b>(12,032,925)</b>	<b>(12,627,311)</b>	<b>(7,267)</b>	<b>(4,542,950)</b>	<b>(4,550,217)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	6	4	1	1		1	1		1	1		0	0
9	CD-ID	0	0	0			0	0					0	0
9	CD-WA	0	0	0			0	0		0	0			
4	ED-AN	(168,780)	(168,780)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(168,774)</b>	<b>(168,776)</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(107,598,312)</b>	<b>(81,735,040)</b>	<b>(18,257,884)</b>	<b>(7,605,388)</b>	<b>(938,989)</b>	<b>(17,318,894)</b>	<b>(18,257,883)</b>	<b>(822,965)</b>	<b>(12,572,305)</b>	<b>(13,395,270)</b>	<b>(116,024)</b>	<b>(4,746,589)</b>	<b>(4,862,613)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 System Contract Demand	68.680%	31.320%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	72.593%	27.407%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	503,380	118,327	362,279	22,774	503,380	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,771,691	0	0	0	0	2,771,691	0	0	0	2,771,691	0	
99		GD-OR / AS	848,402	0	0	0	0	0	0	0	0	848,402	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,172,661	0	0	7,179,661	7,179,661	0	0	2,086,718	2,086,718	0	906,282	
9		CD-WA / ID / AN	2,013,563	705,669	340,480	521,873	1,568,022	200,510	96,745	148,286	445,541	0	0	
		<b>TOTAL ACCOUNT</b>	<b>16,309,697</b>	<b>823,996</b>	<b>702,759</b>	<b>7,724,308</b>	<b>9,251,063</b>	<b>2,972,201</b>	<b>96,745</b>	<b>2,235,004</b>	<b>5,303,950</b>	<b>848,402</b>	<b>906,282</b>	<b>1,754,684</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,386,268	1,107,973	2,628,550	4,649,745	8,386,268	0	0	0	0	0	0	
99		GD-WA / ID / AN	21,878,714	0	0	0	0	21,878,714	0	0	0	21,878,714	0	
99		GD-OR / AS	3,776,416	0	0	0	0	0	0	0	0	3,776,416	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	113,185,531	0	0	79,884,084	79,884,084	0	0	23,217,748	23,217,748	0	10,083,699	
9		CD-WA / ID / AN	30,280,764	9,534,240	5,753,337	8,292,962	23,580,539	2,709,079	1,634,766	2,356,380	6,700,225	0	0	
		<b>TOTAL ACCOUNT</b>	<b>177,507,693</b>	<b>10,642,213</b>	<b>8,381,887</b>	<b>92,826,791</b>	<b>111,850,891</b>	<b>24,587,793</b>	<b>1,634,766</b>	<b>25,574,128</b>	<b>51,796,687</b>	<b>3,776,416</b>	<b>10,083,699</b>	<b>13,860,115</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,104,476	243,879	2,957	1,857,640	2,104,476	0	0	0	0	0	0	
99		GD-WA / ID / AN	889,782	0	0	0	0	889,782	0	0	0	889,782	0	
99		GD-OR / AS	5,885	0	0	0	0	0	0	0	0	5,885	0	
8		GD-AA	292,867	0	0	0	0	0	0	204,351	204,351	0	88,516	
7		CD-AA	86,026,872	0	0	60,716,046	60,716,046	0	0	17,646,692	17,646,692	0	7,664,134	
9		CD-WA / ID / AN	5,687,512	4,186,357	42,176	200,503	4,429,036	1,189,521	11,984	56,971	1,258,476	0	0	
		<b>TOTAL ACCOUNT</b>	<b>95,007,394</b>	<b>4,430,236</b>	<b>45,133</b>	<b>62,774,189</b>	<b>67,249,558</b>	<b>2,079,303</b>	<b>11,984</b>	<b>17,908,014</b>	<b>19,999,301</b>	<b>5,885</b>	<b>7,752,650</b>	<b>7,758,535</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,480,250	22,732,749	9,543,883	15,203,618	47,480,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,688,506	0	0	0	0	9,323,504	2,534,696	1,830,306	13,688,506	0	0	
99		GD-OR / AS	3,947,326	0	0	0	0	0	0	0	0	3,947,326	0	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7		CD-AA	7,315,864	0	0	5,163,391	5,163,391	0	0	1,500,703	1,500,703	0	651,770	
9		CD-WA / ID / AN	6,738,056	1,954,321	797,465	2,495,341	5,247,127	555,305	226,593	709,031	1,490,929	0	0	
		<b>TOTAL ACCOUNT</b>	<b>79,216,952</b>	<b>24,687,070</b>	<b>10,341,348</b>	<b>22,862,350</b>	<b>57,890,768</b>	<b>9,878,809</b>	<b>2,761,289</b>	<b>4,072,800</b>	<b>16,712,898</b>	<b>3,947,326</b>	<b>665,960</b>	<b>4,613,286</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	389,242	1,375	1,888	385,979	389,242	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,001,478	247,450	174,215	3,473,136	3,894,801	70,311	49,502	986,864	1,106,677	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,503,522</b>	<b>248,825</b>	<b>176,103</b>	<b>3,859,115</b>	<b>4,284,043</b>	<b>158,471</b>	<b>49,502</b>	<b>986,864</b>	<b>1,194,837</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,751,424	733,782	217,304	4,800,338	5,751,424	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,591,764	0	0	0	0	1,877,020	286,264	428,480	2,591,764	0	0	0	
99		GD-OR / AS	880,083	0	0	0	0	0	0	0	0	880,083	0	880,083	
8		GD-AA	4,971,465	0	0	0	0	0	0	3,468,889	3,468,889	0	1,502,576	1,502,576	
7		CD-AA	13,092,752	0	0	9,240,603	9,240,603	0	0	2,685,716	2,685,716	0	1,166,433	1,166,433	
9		CD-WA / ID / AN	1,161,839	9,378	756,312	139,069	904,759	2,665	214,900	39,515	257,080	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>28,449,327</b>	<b>743,160</b>	<b>973,616</b>	<b>14,180,010</b>	<b>15,896,786</b>	<b>1,879,685</b>	<b>501,164</b>	<b>6,622,600</b>	<b>9,003,449</b>	<b>880,083</b>	<b>2,669,009</b>	<b>3,549,092</b>	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	115,659	0	0	115,659	115,659	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>115,659</b>	<b>0</b>	<b>0</b>	<b>115,659</b>	<b>115,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,533,894	361,743	13,665	1,158,486	1,533,894	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	130,631	0	0	0	0	35,776	0	94,855	130,631	0	0	0	
99		GD-OR / AS	42,477	0	0	0	0	0	0	0	0	42,477	0	42,477	
8		GD-AA	203,343	0	0	0	0	0	0	141,885	141,885	0	61,458	61,458	
7		CD-AA	1,555,973	0	0	1,098,174	1,098,174	0	0	319,177	319,177	0	138,622	138,622	
9		CD-WA / ID / AN	92	0	0	72	72	0	0	20	20	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,466,410</b>	<b>361,743</b>	<b>13,665</b>	<b>2,256,732</b>	<b>2,632,140</b>	<b>35,776</b>	<b>0</b>	<b>555,937</b>	<b>591,713</b>	<b>42,477</b>	<b>200,080</b>	<b>242,557</b>	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,992,481	13,988,510	9,495,210	8,508,761	31,992,481	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,074,149	0	0	0	0	2,405,875	847,685	820,589	4,074,149	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082
9		CD-WA / ID / AN	1,413,892	252,374	373,745	474,921	1,101,040	71,710	106,197	134,945	312,852	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>38,052,835</b>	<b>14,240,884</b>	<b>9,868,955</b>	<b>9,356,672</b>	<b>33,466,511</b>	<b>2,477,585</b>	<b>953,882</b>	<b>1,063,941</b>	<b>4,495,408</b>	<b>43,834</b>	<b>47,082</b>	<b>90,916</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	54,677,707	11,330,721	6,661,188	36,685,798	54,677,707	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,139,944	0	0	0	0	787,506	352,194	244	1,139,944	0	0	0
99		GD-OR / AS	1,134,091	0	0	0	0	0	0	0	0	1,134,091	0	1,134,091
8		GD-AA	716,031	0	0	0	0	0	0	499,618	499,618	0	216,413	216,413
7		CD-AA	55,246,686	0	0	38,992,006	38,992,006	0	0	11,332,753	11,332,753	0	4,921,927	4,921,927
9		CD-WA / ID / AN	18,475,969	6,217,253	2,920,909	5,249,630	14,387,792	1,766,583	829,953	1,491,641	4,088,177	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>131,390,428</b>	<b>17,547,974</b>	<b>9,582,097</b>	<b>80,927,434</b>	<b>108,057,505</b>	<b>2,554,089</b>	<b>1,182,147</b>	<b>13,324,256</b>	<b>17,060,492</b>	<b>1,134,091</b>	<b>5,138,340</b>	<b>6,272,431</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	191,850	0	6,846	185,004	191,850	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	597,118	0	0	421,434	421,434	0	0	122,487	122,487	0	53,197	53,197
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>799,908</b>	<b>0</b>	<b>13,522</b>	<b>606,438</b>	<b>619,960</b>	<b>0</b>	<b>1,897</b>	<b>122,487</b>	<b>124,384</b>	<b>2,367</b>	<b>53,197</b>	<b>55,564</b>
		<b>TOTAL GENERAL PLANT</b>	<b>575,819,825</b>	<b>73,726,101</b>	<b>40,099,085</b>	<b>297,489,698</b>	<b>411,314,884</b>	<b>46,623,712</b>	<b>7,193,376</b>	<b>72,466,031</b>	<b>126,283,119</b>	<b>10,705,523</b>	<b>27,516,299</b>	<b>38,221,822</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,976,183	479,443	0	10,496,740	10,976,183	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,801,863	0	0	0	0	1,022,566	779,297	0	1,801,863	0	0	
99		GD-OR / AS	425,291	0	0	0	0	0	0	0	0	425,291	425,291	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,862,848	0	0	6,961,001	6,961,001	0	0	2,023,166	2,023,166	0	878,681	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		<b>TOTAL ACCOUNT</b>	<b>23,260,243</b>	<b>479,443</b>	<b>0</b>	<b>17,608,860</b>	<b>18,088,303</b>	<b>1,022,566</b>	<b>779,297</b>	<b>2,066,105</b>	<b>3,867,968</b>	<b>425,291</b>	<b>878,681</b>	<b>1,303,972</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,354,193	1,540,202	(42)	13,814,033	15,354,193	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	698,310	0	0	0	0	0	0	487,253	487,253	0	211,057	
7		CD-AA	104,156,543	0	0	73,511,605	73,511,605	0	0	21,365,632	21,365,632	0	9,279,306	
9		CD-WA / ID / AN	446,488	(16)	32,695	315,015	347,694	(5)	9,290	89,509	98,794	0	0	
		<b>TOTAL ACCOUNT</b>	<b>120,655,534</b>	<b>1,540,186</b>	<b>32,653</b>	<b>87,640,653</b>	<b>89,213,492</b>	<b>(5)</b>	<b>9,290</b>	<b>21,942,394</b>	<b>21,951,679</b>	<b>0</b>	<b>9,490,363</b>	<b>9,490,363</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	452,341	0	0	319,253	319,253	0	0	92,789	92,789	0	40,299	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>452,341</b>	<b>0</b>	<b>0</b>	<b>319,253</b>	<b>319,253</b>	<b>0</b>	<b>0</b>	<b>92,789</b>	<b>92,789</b>	<b>0</b>	<b>40,299</b>	<b>40,299</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,164,647</b>	<b>71,164,647</b>	<b>0</b>	<b>0</b>	<b>20,683,505</b>	<b>20,683,505</b>	<b>0</b>	<b>8,983,052</b>	<b>8,983,052</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,276,728	0	0	21,368,709	21,368,709	0	0	6,210,665	6,210,665	0	2,697,354	2,697,354
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,276,728</b>	<b>0</b>	<b>0</b>	<b>21,368,709</b>	<b>21,368,709</b>	<b>0</b>	<b>0</b>	<b>6,210,665</b>	<b>6,210,665</b>	<b>0</b>	<b>2,697,354</b>	<b>2,697,354</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	62,690	62,690	0	0	62,690	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,104,653	0	0	1,485,422	1,485,422	0	0	431,727	431,727	0	187,504	187,504
9		CD-WA / ID / AN	18,426,841	14,349,534	0	0	14,349,534	4,077,307	0	0	4,077,307	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,594,184</b>	<b>14,412,224</b>	<b>0</b>	<b>1,485,422</b>	<b>15,897,646</b>	<b>4,077,307</b>	<b>0</b>	<b>431,727</b>	<b>4,509,034</b>	<b>0</b>	<b>187,504</b>	<b>187,504</b>
		<b>TOTAL</b>	<b>296,070,234</b>	<b>16,431,853</b>	<b>32,653</b>	<b>199,587,544</b>	<b>216,052,050</b>	<b>5,099,868</b>	<b>788,587</b>	<b>51,427,185</b>	<b>57,315,640</b>	<b>425,291</b>	<b>22,277,253</b>	<b>22,702,544</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%		70.578%		20.513%		8.909%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%		0.000%		69.776%		30.224%
G-ALL	9	Elec/Gas North 4-Factor	100.000%		77.874%		22.126%		0.000%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

## AVISTA UTILITIES

## Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(86,277,772)	(60,893,126)	(17,698,159)	(7,686,487)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(781,385)	(608,488)	(172,897)	0
7	282919 CD-AA	(1,466,729)	(1,035,188)	(300,870)	(130,671)
7	283750 CD-AA	(225,568)	(159,201)	(46,271)	(20,096)
	Total	<u>(88,751,454)</u>	<u>(62,696,003)</u>	<u>(18,218,197)</u>	<u>(7,837,254)</u>

## ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,659,346	3,659,346	0	0	0	0	3,659,346
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	21	21	0	0	0	0	21
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,145)	(3,145)	0	0	0	0	(3,145)
7/4	154560 Supply Chain Invoice Price Variance	0	0	44	44	0	0	0	0	44
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	47,956,710	23,112,897	0	71,069,607	44,462,479	21,391,932	3,494,231	1,720,965	0
<b>TOTAL</b>		<b>47,956,710</b>	<b>23,112,897</b>	<b>3,656,266</b>	<b>74,725,873</b>	<b>44,462,479</b>	<b>21,391,932</b>	<b>3,494,231</b>	<b>1,720,965</b>	<b>3,656,266</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.578%	20.513%	8.909%	30.811%	27.407%	100.000%
99	Not Allocated						

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

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjstment Number	1.01
	Workpaper Reference	G-DFIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	5
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (5)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>(994)</u>
42	Net Plant After DFIT	<u>(994)</u>
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ (994)</u>

AVISTA UTILITIES  
Gas Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2019

		Alloc	Gas	Washington	Idaho
		Basis	System		
<b>ACCELERATED TAX DEPRECIATION</b>					
Gas North	Intangible	4	(821,800)	(596,569)	(225,231)
	UG Storage	1	(5,570,540)	(3,825,847)	(1,744,693)
	Distribution	12	(97,291,285)	(68,264,430)	(29,026,855)
	General (Direct)	13	(6,936,778)	(5,602,627)	(1,334,151)
General/Intangible	CD AA	4	(18,030,386)	(13,088,798)	(4,941,588)
General/Intangible	CD AN	12	(172,889)	(121,308)	(51,581)
Total Plant DFIT			(128,823,678)	(91,499,580)	(37,324,099)
ADFIT-Plant - AFUDC Equity		4	(300,870)	(218,411)	(82,459)
AFUDC - CWIP Intangibles		4	(46,271)	(33,589)	(12,681)
FMB & MTN Redeemed		12	(365,410)	(256,390)	(109,020)
Total Other Deferred FIT			(712,551)	(508,390)	(204,161)
Total Deferred FIT		<b>K</b>	<b>(129,536,229)</b>	(92,007,969)	(37,528,260)
				<b>M</b>	
Amount per ROO at 12/31/2019 AMA			(129,090,232)	<b>(91,014,302)</b>	<b>(38,075,930)</b>
Adjustment			(445,997)	<b>(993,667)</b>	547,670
Allocation Notes:					
System Contract Demand		1	100.000%	68.680%	31.320%
Jurisdictional four-factor		4	100.000%	72.593%	27.407%
Net gas plant - AMA		12	100.000%	70.165%	29.835%
Net gas general plant - AMA		13	100.000%	80.767%	19.233%

Source of Allocation Factors: Results of Operations Report G-PLT-12A

(1) Source: Results of Operations (G-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	179,021	(3,562,717)	(275,350)
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	1,074,127	(21,376,303)	(2,706,801)
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	Adjustment for Finalizing Tax Return	Ending Balance
201812			(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201901	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201902	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201903	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201904	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201905	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201906	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201907	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201908	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201909	\$ (266,005.71)	\$ 118,979.00	(147,026.71)	-	\$(147,026.71)		\$(147,026.71)
201910	\$ (147,026.71)	\$ -	(147,026.71)	-	\$(147,026.71)		\$(147,026.71)
201911	\$ (147,026.71)	\$ -	(147,026.71)	-	\$(147,026.71)		\$(147,026.71)
201912	\$ (147,026.71)	\$ 137,682.00	(9,344.71)	-	\$(9,344.71)		\$(9,344.71)
		<b>\$ 256,661.00</b>					

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 Gas Cost Study**

Average - Twelve Months Ended December 31, 2019

## Accumulated Deferred FIT Assignment to functions

		<u>Washington</u>	<u>Intangible</u>	<u>UG Storage</u>	<u>Distribution</u>	<u>General</u>
Intangible	I	(596,569)	(596,569)			
UG Storage	U	(3,825,847)	0	(3,825,847)	0	0
Distribution	D	(68,264,430)	0	0	(68,264,430)	0
General Utility	O	(5,602,627)	0	0	0	(5,602,627)
ADFIT-COMMON ALL	O	(13,088,798)	(3,548,905)	0	0	(9,539,894)
ADFIT-COMMON ALL WWP	O	(121,308)	(32,891)	0	0	(88,416)
Total Accelerated Tax Depr		<u>(91,499,580)</u>	<u>(4,178,365)</u>	<u>(3,825,847)</u>	<u>(68,264,430)</u>	<u>(15,230,937)</u>
FMB/MTN Elec	Allocate by Plant	(256,390)	(2,089)	(11,249)	(191,511)	(51,541)
ADFIT-Plant - AFUDC Equity	O	(218,411)				(218,411)
AFUDC CWIP Intangibles	I	(33,589)	(33,589)			
Total Other Deferred FIT		<u>(508,390)</u>	<u>(35,678)</u>	<u>(11,249)</u>	<u>(191,511)</u>	<u>(269,952)</u>
Total Deferred FIT	<b>M</b>	<u>(92,007,969)</u>	<u>(4,214,043)</u>	<u>(3,837,096)</u>	<u>(68,455,941)</u>	<u>(15,500,889)</u>

Total Plant	677,238,515	5,518,557	29,713,591	505,863,539	136,142,828
		0.8148600%	4.3874600%	74.6950300%	20.1026400%

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
302000 Franchises & Consents	-	-	-	-	-	-	-	-	-
303000 Misc Intangible Plant- (C-IPL)	1,801,863	2,066,105	3,867,968	1,022,566	1,499,848	2,522,414	779,297	566,257	1,345,554
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	4,086,592	49,361,081	53,447,673	4,077,302	35,832,689	39,909,991	9,290	13,528,392	13,537,682
303110 Misc Intangible Plant-PC Software (C-IPL)	-	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT	5,888,455	51,427,186	57,315,641	5,099,868	37,332,537	42,432,405	788,587	14,094,649	14,883,236
UG Storage	-	43,217,516	43,217,516	-	29,713,591	29,713,591	-	13,503,925	13,503,925
Distribution	752,288,955	2,518,894	754,807,849	504,140,137	1,723,402	505,863,539	248,148,818	795,492	248,944,310
General Plant	53,817,089	72,466,033	126,283,122	46,623,712	52,605,268	99,228,980	7,193,377	19,860,765	27,054,142
									-
TOTAL Plant	811,994,499	169,629,629	981,624,128	555,863,717	121,374,798	677,238,515	256,130,782	48,254,831	304,385,613

(From IPL - Gas North Data)

303000 CD AA	-	2,023,166	2,023,166	-	1,468,677	1,468,677	-	554,489	554,489
CD AN	-	42,939	42,939	-	31,171	31,171	-	11,768	11,768
303100 CD AA	-	21,365,632	21,365,632	-	15,509,953	15,509,953	-	5,855,679	5,855,679
CD AN	-	89,509	89,509	-	-	-	-	89,509	89,509
303110 CD AA	-	92,789	92,789	-	67,358	67,358	-	25,431	25,431
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	27,325,897	27,325,897	-	19,836,688	19,836,688	-	7,489,209	7,489,209
CD AN	-	-	-	-	-	-	-	-	-
	-	50,939,932	50,939,932	-	36,913,848	36,913,848	-	14,026,084	14,026,084

Allocation Factors

4	303000	72.593%	27.407%
4	303100	72.593%	27.407%
4	303110	72.593%	27.407%
4	303115	72.593%	27.407%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS UTILITY PLANT</b>	<b>G-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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,801,863	2,066,105	3,867,968	1,022,566	1,499,848	2,522,414	779,297	566,257	1,345,554
4	3031XX	Misc Intangible IT Plant (3031XX)	4,086,592	49,361,081	53,447,673	4,077,302	35,832,689	39,909,991	9,290	13,528,392	13,537,682
TOTAL INTANGIBLE PLANT			5,888,455	51,427,186	57,315,641	5,099,868	37,332,537	42,432,405	788,587	14,094,649	14,883,236
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,281,058	1,281,058	0	911,631	911,631	0	369,427	369,427
1	351XXX	Structures & Improvements	0	2,762,651	2,762,651	0	1,897,389	1,897,389	0	865,262	865,262
1	352XXX	Wells	0	19,956,155	19,956,155	0	13,705,887	13,705,887	0	6,250,268	6,250,268
1	353000	Lines	0	1,171,389	1,171,389	0	804,510	804,510	0	366,879	366,879
1	354000	Compressor Station Equipment	0	13,185,192	13,185,192	0	9,055,590	9,055,590	0	4,129,602	4,129,602
1	355000	Measuring & Regulating Equipment	0	1,598,210	1,598,210	0	1,097,651	1,097,651	0	500,559	500,559
1	356000	Purification Equipment	0	421,392	421,392	0	289,412	289,412	0	131,980	131,980
1	357000	Other Equipment	0	2,841,469	2,841,469	0	1,951,521	1,951,521	0	889,948	889,948
TOTAL UNDERGROUND STORAGE PLANT			0	43,217,516	43,217,516	0	29,713,591	29,713,591	0	13,503,925	13,503,925
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	441,207	0	441,207	331,807	0	331,807	109,400	0	109,400
6	375000	Structures & Improvements	1,271,337	0	1,271,337	808,155	0	808,155	463,182	0	463,182
6	376000	Mains	372,733,227	2,518,938	375,252,165	246,742,403	1,723,432	248,465,835	125,990,824	795,506	126,786,330
6	378000	Measuring & Reg Station Equip-General	6,541,358	(44)	6,541,314	4,122,127	(30)	4,122,097	2,419,231	(14)	2,419,217
6	379000	Measuring & Reg Station Equip-City Gate	6,370,376	0	6,370,376	1,879,782	0	1,879,782	4,490,594	0	4,490,594
6	380000	Services	269,713,062	0	269,713,062	185,715,840	0	185,715,840	83,997,222	0	83,997,222
6	381XXX	Meters	91,330,252	0	91,330,252	61,626,618	0	61,626,618	29,703,634	0	29,703,634
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,799,541	0	3,799,541	2,849,480	0	2,849,480	950,061	0	950,061
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			752,288,955	2,518,894	754,807,849	504,140,137	1,723,402	505,863,539	248,148,818	795,492	248,944,310
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,068,946	2,235,005	5,303,951	2,972,201	1,622,457	4,594,658	96,745	612,548	709,293
4	390XXX	Structures & Improvements	26,222,559	25,574,128	51,796,687	24,587,793	18,565,027	43,152,820	1,634,766	7,009,101	8,643,867
4	391XXX	Office Furniture & Equipment	2,091,286	17,908,015	19,999,301	2,079,302	12,999,965	15,079,267	11,984	4,908,050	4,920,034
4	392XXX	Transportation Equipment	12,640,099	4,072,800	16,712,899	9,878,809	2,956,568	12,835,377	2,761,290	1,116,232	3,877,522
4	393000	Stores Equipment	207,973	986,864	1,194,837	158,471	716,394	874,865	49,502	270,470	319,972
4	394000	Tools, Shop & Garage Equipment	2,380,849	6,622,601	9,003,450	1,879,685	4,807,545	6,687,230	501,164	1,815,056	2,316,220
4	395XXX	Laboratory Equipment	35,776	555,936	591,712	35,776	403,571	439,347	0	152,365	152,365
4	396XXX	Power Operated Equipment	3,431,466	1,063,941	4,495,407	2,477,585	772,347	3,249,932	953,881	291,594	1,245,475
4	397XXX	Communications Equipment	3,736,238	13,324,256	17,060,494	2,554,090	9,672,477	12,226,567	1,182,148	3,651,779	4,833,927



<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-PLT-12A</b>
<b>GAS UTILITY PLANT</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
4	398000	Miscellaneous Equipment	1,897	122,487	124,384	0	88,917	88,917	1,897	33,570	35,467
		<b>TOTAL GENERAL PLANT</b>	<b>53,817,089</b>	<b>72,466,033</b>	<b>126,283,122</b>	<b>46,623,712</b>	<b>52,605,268</b>	<b>99,228,980</b>	<b>7,193,377</b>	<b>19,860,765</b>	<b>27,054,142</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>811,994,499</b>	<b>169,629,629</b>	<b>981,624,128</b>	<b>555,863,717</b>	<b>121,374,798</b>	<b>677,238,515</b>	<b>256,130,782</b>	<b>48,254,831</b>	<b>304,385,613</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(16,839,526)	(16,839,526)	0	(11,565,386)	(11,565,386)	0	(5,274,140)	(5,274,140)
G-ADEP		Distribution Plant	(231,936,813)	(1,822,397)	(233,759,210)	(149,993,554)	(1,246,866)	(151,240,420)	(81,943,259)	(575,531)	(82,518,790)
G-ADEP		General Plant	(12,836,059)	(21,981,429)	(34,817,488)	(9,397,694)	(15,956,978)	(25,354,672)	(3,438,365)	(6,024,451)	(9,462,816)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(244,772,872)</b>	<b>(40,643,352)</b>	<b>(285,416,224)</b>	<b>(159,391,248)</b>	<b>(28,769,230)</b>	<b>(188,160,478)</b>	<b>(85,381,624)</b>	<b>(11,874,122)</b>	<b>(97,255,746)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(337,336)	(743,020)	(1,080,356)	(228,579)	(539,381)	(767,960)	(108,757)	(203,639)	(312,396)
G-AAMT		Misc IT Intangible Plant - 3031XX	(601,653)	(16,575,875)	(17,177,528)	(594,386)	(12,032,925)	(12,627,311)	(7,267)	(4,542,950)	(4,550,217)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	1	1	0	1	1	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(938,989)</b>	<b>(17,318,894)</b>	<b>(18,257,883)</b>	<b>(822,965)</b>	<b>(12,572,305)</b>	<b>(13,395,270)</b>	<b>(116,024)</b>	<b>(4,746,589)</b>	<b>(4,862,613)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(245,711,861)</b>	<b>(57,962,246)</b>	<b>(303,674,107)</b>	<b>(160,214,213)</b>	<b>(41,341,535)</b>	<b>(201,555,748)</b>	<b>(85,497,648)</b>	<b>(16,620,711)</b>	<b>(102,118,359)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>566,282,638</b>	<b>111,667,383</b>	<b>677,950,021</b>	<b>395,649,504</b>	<b>80,033,263</b>	<b>475,682,767</b>	<b>170,633,134</b>	<b>31,634,120</b>	<b>202,267,254</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(110,506,626)	(110,506,626)	0	(77,536,974)	(77,536,974)	0	(32,969,652)	(32,969,652)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(17,871,056)	(17,871,056)	0	(12,968,938)	(12,968,938)	0	(4,902,118)	(4,902,118)
4	282919	ADFIT - Common Plant (282919 from C-DTX)	0	(300,870)	(300,870)	0	(218,411)	(218,411)	0	(82,459)	(82,459)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(46,270)	(46,270)	0	(33,589)	(33,589)	0	(12,681)	(12,681)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(365,410)	(365,410)	0	(256,390)	(256,390)	0	(109,020)	(109,020)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(129,090,232)</b>	<b>(129,090,232)</b>	<b>0</b>	<b>(91,014,302)</b>	<b>(91,014,302)</b>	<b>0</b>	<b>(38,075,930)</b>	<b>(38,075,930)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>566,282,638</b>	<b>(17,422,849)</b>	<b>548,859,789</b>	<b>395,649,504</b>	<b>(10,981,039)</b>	<b>384,668,465</b>	<b>170,633,134</b>	<b>(6,441,810)</b>	<b>164,191,324</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.419%	31.581%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.165%	29.835%

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

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjstment Number	1.02
	Workpaper Reference	G-DDC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	15
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	15
26	OPERATING INCOME BEFORE FIT	(15)
	FEDERAL INCOME TAX	
27	Current Accrual	(3)
28	Debt Interest	0
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (12)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(1)
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (1)

AVISTA UTILITIES  
DEFERRED DEBITS AND CREDITS ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2019

Description	APL Reference	Rate Base			UG-110877 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment		
Customer Advances	10	(2,939)	(2,397)	(542)	Test Year	-	-	-		G-DDC-5
Customer Deposits	11	(567,846)	(567,872)	26	Test Year	14,594	-	14,594	905000 Cust Acctg	G-DDC-7
Sub-Total Deferred Debits and Credits		(570,785)	(570,269)	-516		14,594	-	14,594		
Excess Nat Gas Line Ext	3		8,133,778							
Gas Stored	1		3,936,095							
Gas Inventory	2		6,475,580							
Working Capital	12		3,494,231							
AFUDC			325,534							
AMI Deferral A/D			(530,214)							
G-APL-12A Check total			<b>21,264,735</b>							

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

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

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

**AVISTA UTILITIES**  
**RATE BASE ADJUSTMENT - CUSTOMER ADVANCES**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD		TOTAL			ELECTRIC			TOTAL	GAS		
		Customer Advance Bal	EDWA Wash	EDID Idaho	EDWA Wash	EDID Idaho	Customer Advance Bal		GDWA Wash	GDID Idaho	
		<b>252000</b>	<b>252000</b>	<b>252000</b>							
			WA	ID							
Dec	2018	(2,139,174)	(1,018,716)	(1,120,458)	(3,031)	0	0	(3,031)			
Dec	2019	(2,083,490)	(826,598)	(1,256,892)	0	0	0	0			
TOTAL		(4,222,664)	(1,845,314)	(2,377,350)	(3,031)	0	0	(3,031)			
	Divide by 2	±2	±2	±2	±2	±2	±2	±2			
Beg/End Mo Avg		(2,111,332)	(922,657)	(1,188,675)	(1,516)	0	0	(1,516)			
Jan	2019	(2,227,530)	(1,009,696)	(1,217,834)	(3,031)	0	0	(3,031)			
Feb	2019	(2,174,806)	(1,008,408)	(1,166,398)	(2,694)	0	0	(2,694)			
Mar	2019	(2,141,982)	(1,008,408)	(1,133,574)	(2,694)	0	0	(2,694)			
Apr	2019	(2,148,199)	(1,024,614)	(1,123,585)	(2,694)	0	0	(2,694)			
May	2019	(2,121,406)	(986,454)	(1,134,952)	(2,694)	0	0	(2,694)			
Jun	2019	(2,139,921)	(976,302)	(1,163,619)	(2,021)	0	0	(2,021)			
Jul	2019	(2,028,398)	(900,914)	(1,127,484)	(2,021)	0	0	(2,021)			
Aug	2019	(2,085,674)	(900,914)	(1,184,760)	(2,021)	0	0	(2,021)			
Sep	2019	(2,002,644)	(839,914)	(1,162,730)	(2,021)	0	0	(2,021)			
Oct	2019	(1,994,016)	(803,054)	(1,190,962)	0	2,021	0	(2,021)			
Nov	2019	(2,081,091)	(803,054)	(1,278,037)	(2,021)	(2,021)	0	0			
TOTAL		(25,256,999)	(11,184,389)	(14,072,610)	(25,428)	0	0	(25,428)			
	Divide by 12	÷12	÷12	÷12	÷12	÷12	÷12	÷12			
Ave Monthly Average		(2,104,750)	(932,032)	(1,172,718)	(2,119)	0	0	(2,119)			

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal	CDAA	Wash	Idaho	Wash	Idaho
		<b>252000</b>		<b>252000</b>	<b>252000</b>	<b>252000</b>	
Dec	2018	0					
Dec	2019	0					
TOTAL		0					
	Divide by 2	±2					
Beg/End Mo Avg		0					
Jan	2019	0					
Feb	2019	0					
Mar	2019	0					
Apr	2019	0					
May	2019	0					
Jun	2019	0					
Jul	2019	0					
Aug	2019	2,649					
Sep	2019	(162)					
Oct	2019	(209,224)					
Nov	2019	0					
TOTAL		(206,737)					
	Divide by 12	÷12					
Ave Monthly Average		(17,228)	See allocation of unassigned customer advances worksheet.	(6,941)	(3,539)	(2,939)	(1,447)

**ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:**

WWP Elec	Distribution Plant	Percentage	Unassigned Advances Account 252000	
			WA	ID
	WA	40.29%	1,194,476,413	(6,941)
	ID	20.54%	608,900,784	(3,539)
<b>WWP Gas</b>	WA	17.06%	505,863,539	(2,939)
	ID	8.40%	248,944,310	(1,447)
<b>WPNG Gas</b>	OR	13.71%	406,569,678	(2,362)
<b>TOTAL</b>		100.0%	2,964,754,724	<b>(17,228)</b>

**RECAP**

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(14,866)	(6,941)	(3,539)	(2,939)	(1,447)
252000 ED	(2,104,750)	(932,032)	(1,172,718)	0	0
252000 GD	(2,119)			0	(2,119)
<b>TOTALS</b>	<b>(\$2,121,735)</b>	<b>(\$938,973)</b>	<b>(\$1,176,257)</b>	<b>(\$2,939)</b>	<b>(\$3,566)</b>

# 1.02 G Def. Debits/Credits Page4

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-DDC-6

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,120,458.26)	(97,376.00)	(1,217,834.26)
201902	(1,217,834.26)	51,436.00	(1,166,398.26)
201903	(1,166,398.26)	32,824.12	(1,133,574.14)
201904	(1,133,574.14)	9,989.00	(1,123,585.14)
201905	(1,123,585.14)	(11,366.38)	(1,134,951.52)
201906	(1,134,951.52)	(28,667.00)	(1,163,618.52)
201907	(1,163,618.52)	36,134.32	(1,127,484.20)
201908	(1,127,484.20)	(57,275.94)	(1,184,760.14)
201909	(1,184,760.14)	22,030.00	(1,162,730.14)
201910	(1,162,730.14)	(28,232.00)	(1,190,962.14)
201911	(1,190,962.14)	(87,075.00)	(1,278,037.14)
201912	(1,278,037.14)	21,145.00	(1,256,892.14)
		<b>(136,433.88)</b>	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,018,716.00)	9,020.00	(1,009,696.00)
201902	(1,009,696.00)	1,288.00	(1,008,408.00)
201903	(1,008,408.00)	0.00	(1,008,408.00)
201904	(1,008,408.00)	(16,206.00)	(1,024,614.00)
201905	(1,024,614.00)	38,160.00	(986,454.00)
201906	(986,454.00)	10,152.00	(976,302.00)
201907	(976,302.00)	75,388.00	(900,914.00)
201908	(900,914.00)	0.00	(900,914.00)
201909	(900,914.00)	61,000.00	(839,914.00)
201910	(839,914.00)	36,860.00	(803,054.00)
201911	(803,054.00)	0.00	(803,054.00)
201912	(803,054.00)	(23,544.00)	(826,598.00)
		<b>192,118.00</b>	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(3,031.20)	0.00	(3,031.20)
201902	(3,031.20)	336.80	(2,694.40)
201903	(2,694.40)	0.00	(2,694.40)
201904	(2,694.40)	0.00	(2,694.40)
201905	(2,694.40)	0.00	(2,694.40)
201906	(2,694.40)	673.60	(2,020.80)
201907	(2,020.80)	0.00	(2,020.80)
201908	(2,020.80)	0.00	(2,020.80)
201909	(2,020.80)	0.00	(2,020.80)
201910	(2,020.80)	0.00	(2,020.80)
201911	(2,020.80)	2,020.80	0.00
201912	0.00	0.00	0.00
		<b>3,031.20</b>	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	0.00	0.00	0.00
201902	0.00	0.00	0.00
201903	0.00	0.00	0.00
201904	0.00	0.00	0.00
201905	0.00	0.00	0.00
201906	0.00	0.00	0.00
201907	0.00	0.00	0.00
201908	0.00	0.00	0.00
201909	0.00	0.00	0.00
201910	0.00	2,020.80	2,020.80
201911	0.00	(2,020.80)	(2,020.80)
201912	0.00	0.00	0.00
		<b>0.00</b>	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	0.00	0.00	0.00
201902	0.00	0.00	0.00
201903	0.00	0.00	0.00
201904	0.00	0.00	0.00
201905	0.00	0.00	0.00
201906	0.00	0.00	0.00
201907	0.00	0.00	0.00
201908	0.00	2,649.40	2,649.40
201909	2,649.40	(2,811.23)	(161.83)
201910	(161.83)	(209,061.97)	(209,223.80)
201911	(209,223.80)	209,223.80	0.00
201912	0.00	0.00	0.00
		<b>0.00</b>	

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

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

**AVISTA UTILITIES**  
**Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2018	9,330	2,522,232.00
1/31/2019	9,408	2,530,422.33
2/28/2019	9,377	2,552,701.93
3/31/2019	9,393	2,541,602.24
4/30/2019	9,521	2,541,530.25
5/31/2019	9,583	2,557,639.85
6/30/2019	9,642	2,533,438.43
7/31/2019	9,661	2,537,851.61
8/31/2019	9,873	2,554,452.25
9/30/2019	10,038	2,580,404.96
10/31/2019	10,306	2,589,256.27
11/30/2019	10,509	2,660,500.06
12/31/2019	10,754	2,712,276.86

(Dec 2018 + Dec 2019) / 2 \$2,617,254.43

**AMA Deposits** \$2,566,421.22

**Allocate WA Deposits to Service (1):**

WA Electric	77.874%	<b>\$1,998,574.86</b>
WA Gas	22.126%	<b>\$567,846.36</b>
<b>TOTAL</b>		<u><b>\$2,566,421.22</b></u>

For Commission Basis Historical 2019 Rate	
<u>Int. Rate Per WAC for 2020</u>	<u>Allocate to Service:</u>
2.57%	<b>\$51,363.37</b>
2.57%	<b>\$14,593.65</b>
	<u><b>\$65,957.03</b></u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

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

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

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

Line No.	DESCRIPTION	Working Capital
	Adjstment Number	1.03
	Workpaper Reference	G-WC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	6
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (6)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>(1,144)</u>
47	TOTAL RATE BASE	<u>\$ (1,144)</u>

**Avista Corp**  
**Combined Working Capital**  
**For the Twelve Month Period Ending December 31, 2019 - Average of Monthly Averages Basis**

Line No.	Description	12.2019 AMA	Adjustment	Adjusted
1	<b>AVERAGE INVESTED CAPITAL</b>			
2	Common Equity	1,896,630,249		1,896,630,249
3	Trust Originated Preferred Securities	51,547,000		51,547,000
4	Long-Term Debt	1,659,998,393		1,659,998,393
5	Unamortized Debt Expense & Reacq. Gain/Loss	(21,400,602)		(21,400,602)
6	Current Portion Long Term Debt	88,416,667		88,416,667
7	Notes Payable - Current	137,612,500		137,612,500
8				
9	<b>Total Average Invested Capital</b>	<b>3,812,804,206</b>	-	<b>3,812,804,206</b>
10				
11	<b>AVERAGE OPERATING INVESTMENTS</b>			
12				
13	Electric Utility Plant	4,260,288,190		4,260,288,190
14	Electric Accumulated Depreciation	(1,484,235,016)		(1,484,235,016)
15	Gas Utility Plant	1,278,676,973		1,278,676,973
16	Gas Accumulated Depreciation	(388,424,682)		(388,424,682)
17	WPNG Acquisition Adjustment	(430,515,571)		(430,515,571)
18	WPNG Acquisition Adju. Accum. Amort.	411,541,364		411,541,364
19	Common Plant	626,325,378		626,325,378
20	Common Accumulated Depreciation	(180,220,308)		(180,220,308)
21	Customer Deposits and Advances	(6,095,767)		(6,095,767)
22	Accumulated Deferred Taxes	(845,315,520)		(845,315,520)
23	Other Regulatory Assets/Liabilities	17,512,946		17,512,946
24	Unrecovered Purchased Gas Costs - PGA	(5,006,436)		(5,006,436)
25	Conservation Programs	10,456,806		10,456,806
26	Provision for Pensions	0		0
27	Investment in Exchange Power	544,173		544,173
28	<b>Total Average Operating Investment</b>	<b>3,265,532,530</b>	-	<b>3,265,532,530</b>
29				
30				
31	<b>Construction Work in Progress</b>			
32				
33	Electric and Gas Construction Work in Process	169,094,177		169,094,177
34	Preliminary Surveys	89,344		89,344
35	<b>Total Construction Work in Progress</b>	<b>169,183,521</b>	-	<b>169,183,521</b>
36				
37	<b>Non-Utility / Nonoperating Investments</b>			
38				
39	Non-Utility Property	17,247,671		17,247,671
40	Investment in Subsidiaries	199,477,435		199,477,435
41	Other Investments & FAS 133	11,624,984		11,624,984
42	Other Special Funds	160		160
43	Special Deposits and Temporary Investments	1,118,950		1,118,950
44	Misc. Deferred Charges / Other Deferred Credits Net	(28,921,442)		(28,921,442)
45	Receivable/Payable Associated Co.-Net	(9,472,855)		(9,472,855)
46	Derivative Assets/Liabilities Net	92,874,032		92,874,032
47	Accumulated Deferred Federal Income Tax	9,699,395		9,699,395
48	FAS 109 Regulatory Asset/Liability Net	(0)		(0)
49	Other Accounts and Notes Receivable	0		0
50	Other Current and Accrued Liabilities	(2,283,015)		(2,283,015)
51	<b>Total Non Operating Investment</b>	<b>291,365,316</b>	-	<b>291,365,316</b>
52				
53	<b>Total Average Investments</b>	<b>3,726,081,368</b>	-	<b>3,726,081,368</b>
54				
55	<b>Total Investor Supplied Capital</b>	<b>86,722,838</b>	-	<b>86,722,838</b>
56				



**Avista Corp**  
**Combined Working Capital**  
**For the Twelve Month Period Ending December 31, 2019 - Average of Monthly Averages Basis**

Line No.	Description			
<b>II - ALLOCATION OF WORKING CAPITAL - OPERATING &amp; NON-OPERATING (Revised 1/1/18 WA Docket UE-170485/UG-170486)</b>				
	Rate Base	3,311,615,714		3,311,615,714
	Non-Utility Investments	414,465,654	-	414,465,654
	Total Investment	<u>3,726,081,368</u>	-	<u>3,726,081,368</u>
Ratio:				
	Rate Base	88.88%		88.88%
	Non-Utility Investments	11.12%		11.12%
	Total Investment	<u>100.0%</u>		<u>100.0%</u>
Working Capital Allocation:				
	Operating (Rate Base Portion)	77,079,258		77,079,258
	Non-Operating (Non-Utility Investment Portion)	9,643,580		9,643,580
	Total Working Capital	<u>86,722,838</u>		<u>86,722,838</u>

Avista Corp  
 Working Capital - Proposed Allocation  
 For the Twelve Month Period Ending December 31, 2019  
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 9,643,580

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	42,945,822	(4,775,575)	38,170,247	100.00%			65.64%	34.36%			
	ED.ID	0	0	0	100.00%				100.00%			
	GD.AN	0	0	0		100.00%				68.68%	31.32%	
	GD.ID	11,469	(1,275)	10,194		100.00%					100.00%	
	GD.OR	2,101,164	(233,649)	1,867,515			100.00%					100.00%
	GD.WA	27,154	(3,020)	24,135		100.00%					100.00%	
<b>1 Total</b>		<b>45,085,610</b>	<b>(5,013,520)</b>	<b>40,072,090</b>								
2	CD.AA	(25,666,164)	2,854,077	(22,812,087)	52.20%	33.92%	13.88%	65.50%	34.50%	66.16%	33.84%	100.00%
	CD.ID	3,690	(410)	3,280	60.61%	39.39%			100.00%		100.00%	
	CD.WA	(615,618)	68,457	(547,161)	60.61%	39.39%		100.00%		100.00%		
	ED.AN	(61,172)	6,802	(54,370)	100.00%			65.50%	34.50%			
	ED.ID	3,923,406	(436,283)	3,487,123	100.00%				100.00%			
	ED.WA	12,925,191	(1,437,281)	11,487,910	100.00%			100.00%				
	GD.AA	0	0	0		70.97%	29.03%			66.16%	33.84%	100.00%
	GD.AN	(10,748)	1,195	(9,553)		100.00%				66.16%	33.84%	
	GD.ID	716,888	(79,718)	637,170		100.00%					100.00%	
	GD.WA	2,535,193	(281,913)	2,253,280		100.00%					100.00%	
<b>2 Total</b>		<b>(6,249,333)</b>	<b>694,926</b>	<b>(5,554,407)</b>								
4	CD.AA	85,488,249	(9,506,293)	75,981,956	70.58%	20.51%	8.91%	69.19%	30.81%	72.59%	27.41%	100.00%
	CD.AN	(57,560)	6,401	(51,160)	77.87%	22.13%		69.19%	30.81%	72.59%	27.41%	
	CD.ID	(14,585)	1,622	(12,963)	77.87%	22.13%			100.00%		100.00%	
	CD.WA	(1,015,731)	112,949	(902,782)	77.87%	22.13%		100.00%		100.00%		
	ED.AN	(11,741,061)	1,305,606	(10,435,455)	100.00%			69.19%	30.81%			
	ED.ID	2,610,015	(290,234)	2,319,781	100.00%				100.00%			
	ED.MT	2,901	(323)	2,579	100.00%			69.19%	30.81%			
	ED.WA	7,423,755	(825,522)	6,598,233	100.00%			100.00%				
	GD.AA	2,114,516	(235,134)	1,879,382		69.78%	30.22%			72.59%	27.41%	100.00%
	GD.AN	(3,810,693)	423,749	(3,386,944)		100.00%				72.59%	27.41%	
	GD.ID	1,443,542	(160,522)	1,283,020		100.00%					100.00%	
	GD.WA	1,169,947	(130,098)	1,039,849		100.00%					100.00%	
	<b>4 Total</b>		<b>83,613,294</b>	<b>(9,297,798)</b>	<b>74,315,496</b>							
20	ED.ID	(5,122,010)	569,568	(4,552,443)	ED.AN	ED.ID	ED.WA	65.64%	34.36%			
	ED.MT	(7,425,448)	825,710	(6,599,738)	0.00%	100.00%		65.64%	34.36%			
	ED.OR	423,586	(47,103)	376,483	100.00%			65.64%	34.36%			
	ED.WA	(17,530,894)	1,949,435	(15,581,458)	0.00%		100.00%	65.64%	34.36%			
	GD.ID	(1,447,141)	160,922	(1,286,219)		100.00%					100.00%	
	GD.OR	(32,900)	3,658	(29,241)			100.00%					100.00%
	GD.WA	(4,591,927)	510,622	(4,081,305)		100.00%				100.00%		
<b>20 Total</b>		<b>(35,726,733)</b>	<b>3,972,813</b>	<b>(31,753,921)</b>								
<b>Grand Total</b>		<b>86,722,838</b>	<b>(9,643,580)</b>	<b>77,079,259</b>								

Avista Corp  
 Working Capital - Proposed Allocation  
 For the Twelve Month Period Ending December 31, 2019  
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 9,643,580

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	42,945,822	(4,775,575)	38,170,247	65.64%	34.36%	0.00%	0.00%	0.00%	25,054,950	13,115,297	0	0	0
	ED.ID	0	0	0	0.00%	100.00%	0.00%	0.00%	0.00%	0	0	0	0	0
	GD.AN	0	0	0	0.00%	0.00%	68.68%	31.32%	0.00%	0	0	0	0	0
	GD.ID	11,469	(1,275)	10,194	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	10,194	0
	GD.OR	2,101,164	(233,649)	1,867,515	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	1,867,515
	GD.WA	27,154	(3,020)	24,135	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	24,135	0	0
<b>1 Total</b>		<b>45,085,610</b>	<b>(5,013,520)</b>	<b>40,072,090</b>						<b>25,054,950</b>	<b>13,115,297</b>	<b>24,135</b>	<b>10,194</b>	<b>1,867,515</b>
2	CD.AA	(25,666,164)	2,854,077	(22,812,087)	34.19%	18.01%	22.44%	11.48%	13.88%	(7,799,623)	(4,108,776)	(5,119,671)	(2,618,137)	(3,165,880)
	CD.ID	3,690	(410)	3,280	0.00%	60.61%	0.00%	39.39%	0.00%	0	1,988	0	1,292	0
	CD.WA	(615,618)	68,457	(547,161)	60.61%	0.00%	39.39%	0.00%	0.00%	(331,658)	0	(215,504)	0	0
	ED.AN	(61,172)	6,802	(54,370)	65.50%	34.50%	0.00%	0.00%	0.00%	(35,610)	(18,759)	0	0	0
	ED.ID	3,923,406	(436,283)	3,487,123	0.00%	100.00%	0.00%	0.00%	0.00%	0	3,487,123	0	0	0
	ED.WA	12,925,191	(1,437,281)	11,487,910	100.00%	0.00%	0.00%	0.00%	0.00%	11,487,910	0	0	0	0
	GD.AA	0	0	0	0.00%	0.00%	46.95%	24.01%	29.03%	0	0	0	0	0
	GD.AN	(10,748)	1,195	(9,553)	0.00%	0.00%	66.16%	33.84%	0.00%	0	0	(6,321)	(3,232)	0
	GD.ID	716,888	(79,718)	637,170	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	637,170	0
	GD.WA	2,535,193	(281,913)	2,253,280	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	2,253,280	0	0
<b>2 Total</b>		<b>(6,249,333)</b>	<b>694,926</b>	<b>(5,554,407)</b>						<b>3,321,019</b>	<b>(638,424)</b>	<b>(3,088,215)</b>	<b>(1,982,908)</b>	<b>(3,165,880)</b>
4	CD.AA	85,488,249	(9,506,293)	75,981,956	48.83%	21.75%	14.89%	5.62%	8.91%	37,103,670	16,522,875	11,314,475	4,271,704	6,769,232
	CD.AN	(57,560)	6,401	(51,160)	53.88%	23.99%	16.06%	6.06%	0.00%	(27,565)	(12,275)	(8,218)	(3,102)	0
	CD.ID	(14,585)	1,622	(12,963)	0.00%	77.87%	0.00%	22.13%	0.00%	0	(10,094)	0	(2,868)	0
	CD.WA	(1,015,731)	112,949	(902,782)	77.87%	0.00%	22.13%	0.00%	0.00%	(703,023)	0	(199,759)	0	0
	ED.AN	(11,741,061)	1,305,606	(10,435,455)	69.19%	30.81%	0.00%	0.00%	0.00%	(7,220,187)	(3,215,268)	0	0	0
	ED.ID	2,610,015	(290,234)	2,319,781	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,319,781	0	0	0
	ED.MT	2,901	(323)	2,579	69.19%	30.81%	0.00%	0.00%	0.00%	1,784	794	0	0	0
	ED.WA	7,423,755	(825,522)	6,598,233	100.00%	0.00%	0.00%	0.00%	0.00%	6,598,233	0	0	0	0
	GD.AA	2,114,516	(235,134)	1,879,382	0.00%	0.00%	50.65%	19.12%	30.22%	0	0	951,954	359,404	568,024
	GD.AN	(3,810,693)	423,749	(3,386,944)	0.00%	0.00%	72.59%	27.41%	0.00%	0	0	(2,458,684)	(928,260)	0
	GD.ID	1,443,542	(160,522)	1,283,020	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	1,283,020	0
	GD.WA	1,169,947	(130,098)	1,039,849	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	1,039,849	0	0
<b>4 Total</b>		<b>83,613,294</b>	<b>(9,297,798)</b>	<b>74,315,496</b>						<b>35,752,912</b>	<b>15,605,813</b>	<b>10,639,617</b>	<b>4,979,897</b>	<b>7,337,257</b>
20	ED.ID	(5,122,010)	569,568	(4,552,443)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(4,552,443)	0	0	0
	ED.MT	(7,425,448)	825,710	(6,599,738)	65.64%	34.36%	0.00%	0.00%	0.00%	(4,332,068)	(2,267,670)	0	0	0
	ED.OR	423,586	(47,103)	376,483	65.64%	34.36%	0.00%	0.00%	0.00%	247,124	129,360	0	0	0
	ED.WA	(17,530,894)	1,949,435	(15,581,458)	100.00%	0.00%	0.00%	0.00%	0.00%	(15,581,458)	0	0	0	0
	GD.ID	(1,447,141)	160,922	(1,286,219)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,286,219)	0
	GD.OR	(32,900)	3,658	(29,241)	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	(29,241)
	GD.WA	(4,591,927)	510,622	(4,081,305)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(4,081,305)	0	0
<b>20 Total</b>		<b>(35,726,733)</b>	<b>3,972,813</b>	<b>(31,753,921)</b>						<b>(19,666,403)</b>	<b>(6,690,753)</b>	<b>(4,081,305)</b>	<b>(1,286,219)</b>	<b>(29,241)</b>
<b>Grand Total</b>		<b>86,722,838</b>	<b>(9,643,580)</b>	<b>77,079,259</b>						<b>44,462,479</b>	<b>21,391,933</b>	<b>3,494,232</b>	<b>1,720,965</b>	<b>6,009,650</b>

Adjustment for Special Deposits that earn interest

(3,752,470) (1,144,287)

Working Capital - Filed

40,710,009 21,391,933 2,349,945 1,720,965 6,009,650

Adjustment

- - - - -

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
1	ED.AN	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	ZZ	ZZ	11,366,275.60		11,366,275.60
1	ED.AN	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	ZZ	ZZ	0.00		0.00
1	ED.AN	128300	SPECIAL FUNDS-TRANSMN SRVC RE	ZZ	ZZ	85,519.98		85,519.98
1	ED.AN	134150	OTHER SPECIAL DEPOSITS-ENERGY	ZZ	ZZ	0.00		0.00
1	ED.AN	135600	WORKING FUND-CS2	ZZ	ZZ	0.00		0.00
1	ED.AN	135630	WORKING FUND-COLSTRIP	ZZ	ZZ	710,058.69		710,058.69
1	ED.AN	142150	CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	1,145,985.62		1,145,985.62
1	ED.AN	142500	CUST ACCT REC-UNBILLED REV ELE	ZZ	ZZ	35,472,368.96		35,472,368.96
1	ED.AN	142610	CUST ACCT REC-RESALE ELECTRIC	ZZ	ZZ	9,162,512.40		9,162,512.40
1	ED.AN	143210	OTHER ACCT REC-POWER TRANSACTI	ZZ	ZZ	1,696,923.59		1,696,923.59
1	ED.AN	143220	OTHER ACCT REC-HEADWATER	ZZ	ZZ	23,506.06		23,506.06
1	ED.AN	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	85,585.27		85,585.27
1	ED.AN	143502	OTHER ACCT REC-APP LNMIN SCHOOL	ZZ	ZZ	790.89		790.89
1	ED.AN	151120	FUEL STOCK COAL-COLSTRIP	ZZ	ZZ	2,243,206.66		2,243,206.66
1	ED.AN	151210	FUEL STOCK HOG FUEL-KFGS	ZZ	ZZ	2,455,388.01		2,455,388.01
1	ED.AN	154150	PLANT MAT & OPER NON_STD	ZZ	ZZ	12,354.00		12,354.00
1	ED.AN	154300	PLANT MAT & OPER SUP-COYOTE SP	ZZ	ZZ	1,129,001.40		1,129,001.40
1	ED.AN	154400	PLANT MAT & OPER SUP-COLSTRIP	ZZ	ZZ	3,031,417.70		3,031,417.70
1	ED.AN	165210	PREPAYMENTS-RATHDRM MUN DVLPMNT	ZZ	ZZ	0.00		0.00
1	ED.AN	165240	PREPAYMENTS-BPA TRANS RESERVAT	ZZ	ZZ	96,101.82		96,101.82
1	ED.AN	165250	COLSTRIP PREPAID ASSET	ZZ	ZZ	94,816.17		94,816.17
1	ED.AN	165260	PREPAYMENTS-SPOKANE TRIBE	ZZ	ZZ	448,822.48		448,822.48
1	ED.AN	165270	PREPAYMENTS-REC & CCX	ZZ	ZZ	0.00		0.00
1	ED.AN	165312	GAS IMBALANCE - LANCASTER	ED	AN	(12,741.67)		(12,741.67)
1	ED.AN	165340	GAS IMBALANCE-COYOTE SPRINGS 2	ED	AN	(8,862.93)		(8,862.93)
1	ED.AN	165350	GAS IMBALANCE-RATHDRUM	ED	AN	10,642.51		10,642.51
1	ED.AN	165360	GAS IMBALANCE-NORTHEAST CT	ED	AN	659.72		659.72
1	ED.AN	165370	GAS IMBALANCE-BOULDER PARK	ED	AN	4,735.72		4,735.72
1	ED.AN	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	(2,424.66)		(2,424.66)
1	ED.AN	165390	GAS IMBALANCE-KETTLE FALLS GS	ED	AN	(1,193.67)		(1,193.67)
1	ED.AN	190365	ADFIT-MT Lease Payments	ED	AN	3,541,792.86		3,541,792.86
1	ED.AN	232110	ACCTS PAY-POWER TRANSACTIONS	ZZ	AA/ZZ	(11,013,969.68)		(11,013,969.68)
1	ED.AN	232170	ACCTS PAY-BPA TRANSACTIONS	ZZ	ZZ	(3,385,322.86)		(3,385,322.86)
1	ED.AN	232180	ACCTS PAY-POLE RENTAL	ZZ	ZZ	(390,046.85)		(390,046.85)
1	ED.AN	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(2,149,199.61)		(2,149,199.61)
1	ED.AN	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(4,685,691.69)		(4,685,691.69)
1	ED.AN	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(1,654,664.39)		(1,654,664.39)
1	ED.AN	232635	ACCTS PAY-COLSTRIP TRANSMISSION	ZZ	ZZ	(63,727.09)		(63,727.09)
1	ED.AN	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(277,775.89)		(277,775.89)
1	ED.AN	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(1,318,002.59)		(1,318,002.59)
1	ED.AN	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	(183,333.31)		(183,333.31)

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
1	ED.AN	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	0.00		0.00
1	ED.AN	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(806,923.70)		(806,923.70)
1	ED.AN	241200	MISC LIAB-FOREST USE PERMITS	ED	AN	0.00		0.00
1	ED.AN	242060	MISC LIAB-FOREST USE PERMITS	ZZ	ZZ	(2,704,771.93)		(2,704,771.93)
1	ED.AN	242375	MISC LIAB-MT LEASE PAYMENTS	ZZ	ZZ	(941,364.12)		(941,364.12)
1	ED.AN	242385	MISC LIAB-MT INVASIVE SPECIES FEE	ED	AN	(263,027.79)		(263,027.79)
1	ED.AN	242500	MISC LIABILITY-MISC NON-MON PW	ZZ	ZZ	(9,599.19)		(9,599.19)
<b>1</b>	<b>ED.AN Total</b>					<b>42,945,822.49</b>	<b>0.00</b>	<b>42,945,822.49</b>
1	ED.ID	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	0.00		0.00
<b>1</b>	<b>ED.ID Total</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00		0.00
<b>1</b>	<b>GD.AN Total</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
1	GD.ID	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	11,469.35		11,469.35
<b>1</b>	<b>GD.ID Total</b>					<b>11,469.35</b>	<b>0.00</b>	<b>11,469.35</b>
1	GD.OR	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	OR	(7,997.06)		(7,997.06)
1	GD.OR	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	OR	2,252,975.66		2,252,975.66
1	GD.OR	144600	ACCUMULATED RETAIL REINSTATEME	GD	OR	0.00		0.00
1	GD.OR	144700	ACCUMULATED RETAIL RECOVERIES	GD	OR	0.00		0.00
1	GD.OR	165320	GAS IMBALANCE-AVISTA LDC	GD	OR	(124,162.81)		(124,162.81)
1	GD.OR	190200	ADFIT INJURY AND DAMAGE	GD	AS/OR	4,899.89		4,899.89
1	GD.OR	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AS/OR	(730,926.08)		(730,926.08)
1	GD.OR	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	CA/OR	707,592.75		707,592.75
1	GD.OR	236250	MOTOR VEHICLE TAX-OREGON	ZZ	ZZ	0.00		0.00
1	GD.OR	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	0.00		0.00
1	GD.OR	236690	OR REGULATORY BETC	ZZ	ZZ	0.00		0.00
1	GD.OR	242400	STATE COMMISSION FEE ACCRUED	GD	OR	96,443.12		96,443.12
1	GD.OR	242770	LOW INCOME ENERGY ASSIST	GD	OR	(97,661.07)		(97,661.07)
<b>1</b>	<b>GD.OR Total</b>					<b>2,101,164.40</b>	<b>0.00</b>	<b>2,101,164.40</b>
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	27,154.12		27,154.12
<b>1</b>	<b>GD.WA Total</b>					<b>27,154.12</b>	<b>0.00</b>	<b>27,154.12</b>
<b>1 Total</b>						<b>45,085,610.36</b>	<b>0.00</b>	<b>45,085,610.36</b>
2	CD.AA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	CA	0.00		0.00
2	CD.AA	144600	ACCUMULATED RETAIL REINSTATEME	GD	CA	0.00		0.00
2	CD.AA	144700	ACCUMULATED RETAIL RECOVERIES	GD	CA	0.00		0.00
2	CD.AA	144990	ACC PROV FOR UNCOLLECTIBLES-RE	CD	AA	(26,551,892.37)		(26,551,892.37)
2	CD.AA	190810	ADFIT BAD DEBT RESERVE & WRITE	CD	AA	885,728.05		885,728.05
<b>2</b>	<b>CD.AA Total</b>					<b>(25,666,164.32)</b>	<b>0.00</b>	<b>(25,666,164.32)</b>
2	CD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	ID	0.00		0.00
2	CD.ID	144600	ACCUMULATED RETAIL REINSTATEME	CD	ID	0.00		0.00
2	CD.ID	144700	ACCUMULATED RETAIL RECOVERIES	CD	ID	0.00		0.00
2	CD.ID	242400	STATE COMMISSION FEE ACCRUED	CD	ID	3,690.43		3,690.43

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
<b>2</b>	<b>CD.ID Total</b>					<b>3,690.43</b>	<b>0.00</b>	<b>3,690.43</b>
2	CD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	WA	0.00		0.00
2	CD.WA	144600	ACCUMULATED RETAIL REINSTATEME	CD	WA	0.00		0.00
2	CD.WA	144700	ACCUMULATED RETAIL RECOVERIES	CD	WA	0.00		0.00
2	CD.WA	242400	STATE COMMISSION FEE ACCRUED	CD	WA	287,184.60		287,184.60
2	CD.WA	242770	LOW INCOME ENERGY ASSIST	CD	WA	(902,802.45)		(902,802.45)
<b>2</b>	<b>CD.WA Total</b>					<b>(615,617.85)</b>	<b>0.00</b>	<b>(615,617.85)</b>
2	ED.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	AN	(61,172.02)		(61,172.02)
2	ED.AN	144610	ACC PROV FOR UNCOLLECTIBLES-RE	ED	AN	0.00		0.00
2	ED.AN	190810	ADFIT BAD DEBT RESERVE & WRITE	ED	AN	0.00		0.00
<b>2</b>	<b>ED.AN Total</b>					<b>(61,172.02)</b>	<b>0.00</b>	<b>(61,172.02)</b>
2	ED.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	ID	3,923,405.91		3,923,405.91
<b>2</b>	<b>ED.ID Total</b>					<b>3,923,405.91</b>	<b>0.00</b>	<b>3,923,405.91</b>
2	ED.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	WA	0.00		0.00
2	ED.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	WA	13,158,830.95		13,158,830.95
2	ED.WA	144700	ACCUMULATED RETAIL RECOVERIES	ED	WA	0.00		0.00
2	ED.WA	232830	CITY OF PALOUSE STREET LIGHTS	ED/ZZ	WA/ZZ	(687.33)		(687.33)
2	ED.WA	242770	LOW INCOME ENERGY ASSIST	ED	WA	(232,952.23)		(232,952.23)
<b>2</b>	<b>ED.WA Total</b>					<b>12,925,191.39</b>	<b>0.00</b>	<b>12,925,191.39</b>
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00		0.00
<b>2</b>	<b>GD.AA Total</b>					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	(10,747.98)		(10,747.98)
<b>2</b>	<b>GD.AN Total</b>					<b>(10,747.98)</b>	<b>0.00</b>	<b>(10,747.98)</b>
2	GD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	ID	716,887.83		716,887.83
<b>2</b>	<b>GD.ID Total</b>					<b>716,887.83</b>	<b>0.00</b>	<b>716,887.83</b>
2	GD.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	WA	0.00		0.00
2	GD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	WA	2,535,193.33		2,535,193.33
<b>2</b>	<b>GD.WA Total</b>					<b>2,535,193.33</b>	<b>0.00</b>	<b>2,535,193.33</b>
<b>2 Total</b>						<b>(6,249,333.28)</b>	<b>0.00</b>	<b>(6,249,333.28)</b>
4	CD.AA	131120	CASH-PAYROLL	ZZ	ZZ	(4,216.81)		(4,216.81)
4	CD.AA	131140	CASH-WORKERS COMPENSATION	ZZ	ZZ	(0.13)		(0.13)
4	CD.AA	131170	CASH - AM&D (METALFX)	ZZ	ZZ	0.00		0.00
4	CD.AA	134120	OTHER SPECIAL DEPOSITS - NEWED	ZZ	ZZ	0.00		0.00
4	CD.AA	134122	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	14,370,782.31		14,370,782.31
4	CD.AA	134123	OTHER SPECIAL DEPOSITS - WELLS FARGO	ZZ	ZZ	16,190,855.73		16,190,855.73
4	CD.AA	134200	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	0.00		0.00
4	CD.AA	135100	WORKING FUNDS-EMPLOYEE	ZZ	ZZ	0.00		0.00
4	CD.AA	135400	WORKING FUND-REAL ESTATE DEPT	ZZ	ZZ	15,000.00		15,000.00
4	CD.AA	135430	WORKING FUND-FLEET MANAGEMENT	ZZ	ZZ	5,000.00		5,000.00
4	CD.AA	136300	TEMP CASH INVEST-AFS SECURITIE	ZZ	ZZ	0.00		0.00
4	CD.AA	142100	CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	60,109,884.21		60,109,884.21



**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	CD.AA	142200	CUST ACCT REC-CONTRACTS	ZZ	ZZ	35,570.90		35,570.90
4	CD.AA	142350	CUST ACCT REC- NET PRESENTATIO	ZZ	ZZ	(2,767,660.43)		(2,767,660.43)
4	CD.AA	143020	GST	ZZ	ZZ	666,592.88		666,592.88
4	CD.AA	143025	HST	ZZ	ZZ	0.00		0.00
4	CD.AA	143050	OTHER ACCT REC-RETIREE DEDUCTI	ZZ	ZZ	(698,928.20)		(698,928.20)
4	CD.AA	143200	OTHER ACCT REC-OTHER MISC	ZZ	ZZ	1,052,377.44		1,052,377.44
4	CD.AA	143390	OTHER ACCT REC-WILMINGTON TRUS	ZZ	ZZ	0.00		0.00
4	CD.AA	143500	OTHER ACCT REC-MISCELLANEOUS	ZZ	ZZ	1,473,596.56		1,473,596.56
4	CD.AA	143510	CSS ACCOUNTS RECEIVABLES	ZZ	ZZ	0.00		0.00
4	CD.AA	143550	OTHER ACCT REC-DAMAGE CLAIMS	ZZ	ZZ	524,183.96		524,183.96
4	CD.AA	143900	OTHER ACCT REC-DEVELOPERS PROM	ZZ	ZZ	2,773.10		2,773.10
4	CD.AA	144140	ACCUMULATED PROVISION-MISC UNCOLL	ZZ	ZZ	(116,697.49)		(116,697.49)
4	CD.AA	154100	PLANT MATERIALS & OPER SUPPLIE	ZZ	ZZ	41,074,715.62		41,074,715.62
4	CD.AA	154500	SUPPLY CHAIN RECEIVING INVENTO	ZZ	ZZ	233.30		233.30
4	CD.AA	154550	SUPPLY CHAIN AVERAGE COST VARI	ZZ	ZZ	(35,303.37)		(35,303.37)
4	CD.AA	154560	SUPPLY CHAIN INVOICE PRICE VAR	ZZ	ZZ	495.04		495.04
4	CD.AA	163000	STORES EXPENSE UNDISTRIBUTED	ZZ	ZZ	(16,697.79)		(16,697.79)
4	CD.AA	163200	STORES EXPENSE-SUPPLY CHAIN IN	ZZ	ZZ	(1,671.49)		(1,671.49)
4	CD.AA	165100	PREPAYMENTS-PREPAID INSURANCE	ZZ	ZZ	2,813,542.02		2,813,542.02
4	CD.AA	165110	PREPAYMENTS-MISC	ZZ	ZZ	81,161.38		81,161.38
4	CD.AA	165150	PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	8,184,463.85		8,184,463.85
4	CD.AA	165160	LT PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	4,282,411.55		4,282,411.55
4	CD.AA	165180	PREPAYMENTS-CUSTOMER BILLING S	ZZ	ZZ	66,815.37		66,815.37
4	CD.AA	165190	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	0.00		0.00
4	CD.AA	165191	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	1,413,574.32		1,413,574.32
4	CD.AA	165192	RESOURCE DEFERRED OPT EXP - WELLS	ZZ	ZZ	3,149,668.27		3,149,668.27
4	CD.AA	165200	PREPAYMENTS-POSTAGE METERS	ZZ	ZZ	15,528.83		15,528.83
4	CD.AA	165550	PREPAYMENTS-WILMINGTON TRUST	ZZ	ZZ	0.00		0.00
4	CD.AA	171000	INTEREST & DIVIDENDS RECEIVABL	ZZ	ZZ	189,644.94		189,644.94
4	CD.AA	172500	RENTS RECEIVABLE-MISCELLANEOUS	ZZ	ZZ	668,442.38		668,442.38
4	CD.AA	172510	RENTS RECEIVABLE-ACCRUED	ZZ	ZZ	1,856,599.39		1,856,599.39
4	CD.AA	182383	REGULATORY ASSET WORKERS COMP	CD	AA	968,839.11		968,839.11
4	CD.AA	184100	TRANSPORTAION CLEARING	ZZ	ZZ	0.00		0.00
4	CD.AA	184260	PAYROLL BENEFITS CLEARING	ZZ	ZZ	9,754.87		9,754.87
4	CD.AA	184265	PAYROLL BENEFITS CLEARING - NON SERVIC	ZZ	ZZ	(6.36)		(6.36)
4	CD.AA	184270	PAYROLL TAXES CLEARING	ZZ	ZZ	(368,015.25)		(368,015.25)
4	CD.AA	186180	PREPAID AIRPLANE LEASE EXPENSE	ZZ	ZZ	(0.01)		(0.01)
4	CD.AA	186205	PLANT ALLOC OF CLEARING JOURNA	ZZ	ZZ	4,819,792.64		4,819,792.64
4	CD.AA	186400	MISC DEFERRED DEBITS TREASURY	CD	AA	3,933.83		3,933.83
4	CD.AA	190150	ADFIT FAS87 UNFUNDED PENSION	CD/ZZ	AA/AN/ZZ	(13,797,084.67)		(13,797,084.67)
4	CD.AA	190830	ADFIT PAID TIME OFF	CD	AA	2,437,028.35		2,437,028.35

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	CD.AA	190860	ADFIT INCENTIVES	CD	AA	(26,324.96)		(26,324.96)
4	CD.AA	228210	PAYMENT/REFUND INJURY & DAMAGE	ZZ	ZZ	0.00		0.00
4	CD.AA	228300	ACCUM PROV FAS106 POST RET MED	ZZ	ZZ	(28,946,156.37)		(28,946,156.37)
4	CD.AA	228320	ACCUM PROV FAS87 ACCUM PEN COS	ZZ	ZZ	74,611,410.20		74,611,410.20
4	CD.AA	228330	HRA - RETIREE	ZZ	ZZ	(4,947,562.87)		(4,947,562.87)
4	CD.AA	228335	HRA - ACTIVE EMPLOYEES	ZZ	ZZ	(6,406,977.45)		(6,406,977.45)
4	CD.AA	228340	ACCUM PROV MED CLAIMS PAYABLE	ZZ	ZZ	(1,086,568.12)		(1,086,568.12)
4	CD.AA	232100	ACCTS PAY-GENERAL	ZZ	ZZ	(8,981,037.19)		(8,981,037.19)
4	CD.AA	232120	ACCTS PAY-PAYROLL OTHER	ZZ	ZZ	(447,073.72)		(447,073.72)
4	CD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	CD	AA	0.00		0.00
4	CD.AA	232160	ACCTS PAY-STAMPS	ZZ	ZZ	542.63		542.63
4	CD.AA	232200	ACCTS PAY-VOUCHERS	ZZ	ZZ	(22,992,818.39)		(22,992,818.39)
4	CD.AA	232300	ACCTS PAY-PAYROLL	ZZ	ZZ	(4,821,118.43)		(4,821,118.43)
4	CD.AA	232350	ACCTS PAY- NET PRESENTATION AC	ZZ	ZZ	2,767,660.43		2,767,660.43
4	CD.AA	232360	ACCTS PAY-NEGATIVE CASH ADJUSTMENT	ZZ	ZZ	(1,684,183.87)		(1,684,183.87)
4	CD.AA	232370	LIABILITY AWARD INCENTIVE ACCR	ZZ	ZZ	(672,787.12)		(672,787.12)
4	CD.AA	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	ZZ	ZZ	(6,888,678.33)		(6,888,678.33)
4	CD.AA	232390	ACCTS PAY-SEVERANCE ACCRUAL	ZZ	ZZ	0.00		0.00
4	CD.AA	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(56,558.25)		(56,558.25)
4	CD.AA	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(45,200.21)		(45,200.21)
4	CD.AA	232670	ACCTS PAY-RESOURCE TRANS FEE	ZZ	ZZ	0.00		0.00
4	CD.AA	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	(61,685.61)		(61,685.61)
4	CD.AA	232820	CUSTOMER REFUNDS PAYABLE-CCB	ZZ	ZZ	0.00		0.00
4	CD.AA	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	(6,896,161.82)		(6,896,161.82)
4	CD.AA	236050	TAXES ACCRUED - STATE	ZZ	ZZ	(387,802.94)		(387,802.94)
4	CD.AA	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	156,234.94		156,234.94
4	CD.AA	236500	USE TAX ACCRUAL	ZZ	ZZ	(119,493.49)		(119,493.49)
4	CD.AA	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(24,481,688.66)		(24,481,688.66)
4	CD.AA	237200	INTEREST ACCRUED - OTHER LIABI	ZZ	ZZ	(226,514.02)		(226,514.02)
4	CD.AA	237210	INTEREST ACCRUED - CUST DEPOSI	ZZ	ZZ	0.00		0.00
4	CD.AA	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	(16,739.74)		(16,739.74)
4	CD.AA	241200	SALES TAX PAYABLE	ZZ	ZZ	0.00		0.00
4	CD.AA	241300	DIRECTORS WA B&O TAXES PAYABLE	ZZ	ZZ	(9,676.55)		(9,676.55)
4	CD.AA	242050	MISC LIAB-MARGIN CALL DEPOSIT	ZZ	ZZ	(1,473,958.33)		(1,473,958.33)
4	CD.AA	242051	MISC LIAB-MARGIN CALL DEPOSIT CONTRA	ZZ	ZZ	0.00		0.00
4	CD.AA	242090	SETTLEMENT PAYABLE	ZZ	ZZ	0.00		0.00
4	CD.AA	242095	MISC LIAB-MIRABEAU ACCRUED REN	ZZ	ZZ	0.00		0.00
4	CD.AA	242200	MISC LIAB-AUDIT EXP ACC	ZZ	ZZ	315,396.96		315,396.96
4	CD.AA	242700	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(21,388,376.62)		(21,388,376.62)
4	CD.AA	242830	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(968,839.11)		(968,839.11)
4	CD.AA	242900	ACCTS PAYABLE INVENTORY ACCRUA	ZZ	ZZ	(168,411.63)		(168,411.63)



**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	CD.AA	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	ZZ	ZZ	(1,345,486.39)		(1,345,486.39)
4	CD.AA	283150	FAS 106-CURRENT	CD/ZZ	AA/ZZ	3,716,616.61		3,716,616.61
4	CD.AA	283152	FAS 106-CURRENT	CD	AA	(104,910.97)		(104,910.97)
4	CD.AA	283153	FAS 106-CURRENT	CD	AA	896,198.68		896,198.68
<b>4</b>	<b>CD.AA Total</b>					<b>85,488,249.44</b>	<b>0.00</b>	<b>85,488,249.44</b>
4	CD.AN	232700	WA/ID-PROJECT SHARE	CD/ZZ	AA/ZZ	(21,327.86)		(21,327.86)
4	CD.AN	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(36,232.50)		(36,232.50)
4	CD.AN	236220	WA/ID MOTOR VEHICLE TX - WASHI	ZZ	ZZ	0.00		0.00
4	CD.AN	236230	WA/ID MOTOR VEHICLE TX - IDAH	ZZ	ZZ	0.00		0.00
<b>4</b>	<b>CD.AN Total</b>					<b>(57,560.36)</b>	<b>0.00</b>	<b>(57,560.36)</b>
4	CD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	(14,356.10)		(14,356.10)
4	CD.ID	241000	PAYROLL TAX PAYABLE	CD	ID	0.00		0.00
4	CD.ID	241200	SALES TAX PAYABLE	CD	ID	(228.41)		(228.41)
<b>4</b>	<b>CD.ID Total</b>					<b>(14,584.51)</b>	<b>0.00</b>	<b>(14,584.51)</b>
4	CD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(989,299.54)		(989,299.54)
4	CD.WA	236500	TAXES OTHER THAN INC-WA/ID & O	CD	WA	0.00		0.00
4	CD.WA	241000	PAYROLL TAX PAYABLE	CD	WA	0.00		0.00
4	CD.WA	241200	SALES TAX PAYABLE	CD	WA	(4,159.51)		(4,159.51)
4	CD.WA	242780	AVISTA GRANTS ENG SUSTAIN WSU-	CD	WA	(22,272.15)		(22,272.15)
4	CD.WA	242790	MISC LIAB-MOBIUS	CD	WA	0.00		0.00
<b>4</b>	<b>CD.WA Total</b>					<b>(1,015,731.20)</b>	<b>0.00</b>	<b>(1,015,731.20)</b>
4	ED.AN	190200	ADFIT INJURY AND DAMAGE	ED	AN	37,799.17		37,799.17
4	ED.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(10,890,802.31)		(10,890,802.31)
4	ED.AN	232135	ACCTS PAY-LDC GAS BROKER FEES	ED	AN	0.00		0.00
4	ED.AN	242300	MISC LIAB-FERC ADMIN FEE ACC	ED	AN	(698,408.70)		(698,408.70)
4	ED.AN	242310	MISC LIAB-FERC ELEC ADMIN CHG	ED	AN	(189,649.59)		(189,649.59)
<b>4</b>	<b>ED.AN Total</b>					<b>(11,741,061.43)</b>	<b>0.00</b>	<b>(11,741,061.43)</b>
4	ED.ID	190449	ADFIT RATE REFUND	ED	ID	0.16		0.16
4	ED.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	2,610,014.34		2,610,014.34
4	ED.ID	229000	RATE REFUND LIABILITY	ED	ID	0.00		0.00
4	ED.ID	283150	FAS 106-CURRENT	ED	ID	0.00		0.00
<b>4</b>	<b>ED.ID Total</b>					<b>2,610,014.50</b>	<b>0.00</b>	<b>2,610,014.50</b>
4	ED.MT	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	2,901.14		2,901.14
<b>4</b>	<b>ED.MT Total</b>					<b>2,901.14</b>	<b>0.00</b>	<b>2,901.14</b>
4	ED.WA	190449	ADFIT RATE REFUND	ED	WA	179,199.34		179,199.34
4	ED.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	WA	8,097,886.83		8,097,886.83
4	ED.WA	229000	RATE REFUND LIABILITY	ED	WA	0.00		0.00
4	ED.WA	229020	RATE REFUND LIABILITY-REMAND	ED	WA	(853,331.46)		(853,331.46)
4	ED.WA	241200	SALES TAX PAYABLE	ED	WA	0.00		0.00
4	ED.WA	283150	FAS 106-CURRENT	ED	WA	0.00		0.00
<b>4</b>	<b>ED.WA Total</b>					<b>7,423,754.71</b>	<b>0.00</b>	<b>7,423,754.71</b>

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	GD.AA	142510	CUST ACCT REC-UNBILLED REV GAS	ZZ	ZZ	12,802,308.00		12,802,308.00
4	GD.AA	142600	CUST ACCT REC-RESALE GAS	ZZ	ZZ	8,017,004.40		8,017,004.40
4	GD.AA	143503	ACCUM PROV FOR INJURY & DAMAGE	ZZ	ZZ	25,106.98		25,106.98
4	GD.AA	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AA	0.00		0.00
4	GD.AA	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	ZZ	ZZ	(18,220,490.51)		(18,220,490.51)
4	GD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	0.00		0.00
4	GD.AA	232140	ACCTS PAY-GAS RESEARCH INSTITU	ZZ	ZZ	41,549.22		41,549.22
4	GD.AA	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(550,962.37)		(550,962.37)
<b>4</b>	<b>GD.AA Total</b>					<b>2,114,515.72</b>	<b>0.00</b>	<b>2,114,515.72</b>
4	GD.AN	190200	ADFIT INJURY AND DAMAGE	GD	AN	10,500.00		10,500.00
4	GD.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AN	(3,821,192.72)		(3,821,192.72)
<b>4</b>	<b>GD.AN Total</b>					<b>(3,810,692.72)</b>	<b>0.00</b>	<b>(3,810,692.72)</b>
4	GD.ID	190305	ADFIT DEPRECIATION STUDY DEFERRAL	GD	ID	1,422.69		1,422.69
4	GD.ID	190449	ADFIT RATE REFUND	GD	ID	0.00		0.00
4	GD.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	ID	1,448,894.00		1,448,894.00
4	GD.ID	229000	RATE REFUND LIABILITY	GD	ID	0.00		0.00
4	GD.ID	254305	DEPRECIATION STUDY DEFERRAL	GD	ID	(6,774.72)		(6,774.72)
<b>4</b>	<b>GD.ID Total</b>					<b>1,443,541.97</b>	<b>0.00</b>	<b>1,443,541.97</b>
4	GD.WA	190449	ADFIT RATE REFUND	GD	WA	79,991.68		79,991.68
4	GD.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	WA	2,322,298.73		2,322,298.73
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	(249,070.42)		(249,070.42)
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	(131,842.33)		(131,842.33)
4	GD.WA	241200	SALES TAX PAYABLE	GD	WA	0.00		0.00
4	GD.WA	242770	LOW INCOME ENERGY ASSIST	GD	WA	(851,430.54)		(851,430.54)
4	GD.WA	283150	FAS 106-CURRENT	GD	WA	0.00		0.00
<b>4</b>	<b>GD.WA Total</b>					<b>1,169,947.12</b>	<b>0.00</b>	<b>1,169,947.12</b>
<b>4 Total</b>						<b>83,613,294.38</b>	<b>0.00</b>	<b>83,613,294.38</b>
20	ED.ID	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(5,122,010.32)		(5,122,010.32)
<b>20</b>	<b>ED.ID Total</b>					<b>(5,122,010.32)</b>	<b>0.00</b>	<b>(5,122,010.32)</b>
20	ED.MT	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(7,425,447.95)		(7,425,447.95)
<b>20</b>	<b>ED.MT Total</b>					<b>(7,425,447.95)</b>	<b>0.00</b>	<b>(7,425,447.95)</b>
20	ED.OR	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	423,586.18		423,586.18
<b>20</b>	<b>ED.OR Total</b>					<b>423,586.18</b>	<b>0.00</b>	<b>423,586.18</b>
20	ED.WA	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(17,530,893.53)		(17,530,893.53)
<b>20</b>	<b>ED.WA Total</b>					<b>(17,530,893.53)</b>	<b>0.00</b>	<b>(17,530,893.53)</b>
20	GD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(1,447,140.85)		(1,447,140.85)
<b>20</b>	<b>GD.ID Total</b>					<b>(1,447,140.85)</b>	<b>0.00</b>	<b>(1,447,140.85)</b>
20	GD.OR	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(32,899.56)		(32,899.56)
<b>20</b>	<b>GD.OR Total</b>					<b>(32,899.56)</b>	<b>0.00</b>	<b>(32,899.56)</b>
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(4,591,927.30)		(4,591,927.30)
<b>20</b>	<b>GD.WA Total</b>					<b>(4,591,927.30)</b>	<b>0.00</b>	<b>(4,591,927.30)</b>

Avista Corp  
 Summary - Working Capital (Not Combined)  
 For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
<b>20 Total</b>						<b>(35,726,733.33)</b>	<b>0.00</b>	<b>(35,726,733.33)</b>
<b>Grand Total</b>						<b>\$86,722,838.13</b>	<b>\$0.00</b>	<b>\$86,722,838.13</b>

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	566,282,638	(17,422,849)	548,859,789	395,649,504	(10,981,039)	384,668,465	170,633,134	(6,441,810)	164,191,324
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(530,214)	0	(530,214)	(530,214)	0	(530,214)	0	0	0
4	182332	Regulatory Asset - AFUDC	259,944	168,716	428,660	225,992	122,476	348,468	33,952	46,240	80,192
4	182318	Accumulated Amortization - AFUDC	(13,443)	(16,465)	(29,908)	(10,990)	(11,944)	(22,934)	(2,453)	(4,521)	(6,974)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	9,428,626	9,428,626	0	6,475,580	6,475,580	0	2,953,046	2,953,046
4	252000	Customer Advances	(1,951)	(3,534)	(5,485)	168	(2,565)	(2,397)	(2,119)	(969)	(3,088)
99	235199	Customer Deposits	(567,872)	0	(567,872)	(567,872)	0	(567,872)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	10,295,922	0	10,295,922	10,295,922	0	10,295,922	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,162,144)	0	(2,162,144)	(2,162,144)	0	(2,162,144)	0	0	0
C-WKC		Working Capital	5,215,196	0	5,215,196	3,494,231	0	3,494,231	1,720,965	0	1,720,965
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	12,495,438	15,308,407	27,803,845	10,745,093	10,519,642	21,264,735	1,750,345	4,788,765	6,539,110
		NET RATE BASE	578,778,076	(2,114,442)	576,663,634	406,394,597	(461,397)	405,933,200	172,383,479	(1,653,045)	170,730,434

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

MIZUHO						
	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest- Bearing Balance	Monthly Avg Bal
201812	32,776,409		10,964	0.0008	14,035,417	
201901	21,783,808	27,280,108	10,811	0.0008	13,839,223	13,937,320
201902	30,797,453	26,290,630	9,200	0.0008	11,777,115	12,808,169
201903	38,282,494	34,539,974	14,136	0.0008	18,096,087	14,936,601
201904	19,107,754	28,695,124	7,737	0.0008	9,904,007	14,000,047
201905	16,465,288	17,786,521	5,350	0.0008	6,848,500	8,376,253
201906	14,045,005	15,255,146	4,501	0.0008	5,761,575	6,305,037
201907	6,681,229	10,363,117	4,923	0.0008	6,301,664	6,031,619
201908	1,664,255	4,172,742	3,168	0.0008	4,055,153	5,178,408
201909	2,030,510	1,847,382	2,581	0.0008	3,304,634	3,679,893
201910	(326,611)	851,950	-	0.0008	-	1,652,317
201911	3,499,724	1,586,556	1,061	0.0008	1,358,711	679,356
201912	4,060,552	3,780,138	1,037	0.0008	1,327,233	1,342,972
		<u>14,370,782</u>				<u>7,410,666</u>

## Adjustment - Reduction to Working Capital Rate Base:

Mizuho	7,410,666
Wells	273,750
Total ADJ	<u>7,684,416</u>

WA Electric Share	<b>3,752,470</b>
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WA Gas Share	<b>1,144,287</b>
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<b>WELLS FARGO</b>
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	<b>Ending Balance</b>	<b>Monthly Avg Balance</b>	<b>Interest Income/(Expense)</b>	<b>Effective Interest Rate</b>	<b>Calculated Interest-Bearing Balance</b>	<b>Monthly Avg Bal</b>
201812	45,249,083		686	0.001667	411,600	
201901	30,715,503	37,982,293	945	0.001667	567,000	489,300
201902	32,466,098	31,590,800	(963)	0.001667	577,800	572,400
201903	33,981,370	33,223,734	(1,745)	0.001667	1,047,000	812,400
201904	21,450,206	27,715,788	238	0.001667	142,800	594,900
201905	18,350,267	19,900,237	(250)	0.001667	150,000	146,400
201906	12,128,967	15,239,617	-	0.001667	-	75,000
201907	8,041,681	10,085,324	314	0.001667	188,400	94,200
201908	2,419,671	5,230,676	11	0.001667	6,600	97,500
201909	2,875,330	2,647,501	(178)	0.001667	106,800	56,700
201910	2,023,303	2,449,317	20	0.001667	12,000	59,400
201911	5,337,658	3,680,481	(429)	0.001667	257,400	134,700
201912	3,751,343	4,544,500	(78)	0.001667	46,800	152,100
		<u>16,190,856</u>				<u>273,750</u>

Note: To compute the calculated interest-bearing balance, interest expense was changed to an absolute value.

**FERC Accounts 134122 – Other Special Deposits Mizuho and 134123 – Other Special Deposits Wells**

Wells Fargo Securities, LLC (Wells) and Mizuho Securities USA, LLC (Mizuho) are registered futures commission merchants (FCM) with the Commodity Futures Trading Commission (CFTC) and members of the National Futures Association (NFA). Avista transacts futures-based swaps for power and natural gas, through ICE (Intercontinental Exchange) Futures Europe, one of the derivative exchanges and Swap Execution Facilities whom both Wells and Mizuho are clearing members.

Clearing members stand in the middle of each trade and become the central counterparty to the trade, thereby guaranteeing financial performance of the contract, mitigating counterparty risk for Avista, and providing more liquid markets. Transactions executed on these exchanges are financially cleared through either Wells or Mizuho. There are stringent requirements including minimum capital levels, operational and technical abilities, and risk management competence that FCM's must meet and maintain to be clearing members.

When Avista enters into a financial transaction, the transaction is assessed initial margin, based on published rates by the Exchange for each futures product (i.e. Mid C Pwr, Mid C Peak, Nymex Alberta, Nymex Malin, etc.) and cash is posted to either Wells or Mizuho into Avista's segregated accounts. Initial margins represent a theoretical loss that could occur over a specified time based on historical price volatility. In addition, transactions are marked to market (MTM) daily to ensure adequate margin which may require an additional deposit to Wells or Mizuho. Avista wires funds to or receives funds from Wells and Mizuho daily. The funds are cumulative of changes in initial margin, MTM changes, fees (commissions, clearing, NFA, etc.), and profit or loss of settled transactions with the net deficit/excess amount either being wired or received.

Minimal interest is calculated by Wells and Mizuho on a minimal portion of Avista's account in slightly different manners. Wells calculates interest daily using the margin excess or deficit amount, based on the 90 day T-Bill rate. Mizuho calculates interest daily using the difference between the ending account balance and the open trade equity balance. The interest income or interest expense is credited or debited to Avista's accounts after month end by Wells and Mizuho.

As described above, for the deposits in FERC Accounts 134122 and 134123, only a minimal portion of the balances earn minimal interest. Avista has determined that of the system AMA balances of \$30.6 million included in these two accounts, approximately \$7.7 million effectively earned interest. Therefore, the Company is proposing to remove Washington's share of these balances that were "interest-bearing" from working capital. WA electric share is \$3.752 million and WA natural gas share is \$1.144 million that will be removed from working capital rate base. The remaining balances included in working capital in FERC Accounts 134122 and 134123 represent the non-interest bearing portion of the account balances. Please see spreadsheet called "WellsMizuho- Calculate Interest-Bearing Amount-2019" for the calculation of the interest-bearing amounts.

This method of treatment is consistent with that discussed with WA Staff (B. Erdahl) and supported within Ms. Erdahl's Working Capital Direct testimony in Docket UE-190334 et al.

Sum of Transaction Amount		FERC Account 419000	FERC Account Description 431100	Grand Total
Transaction Description	Accounting Period	INTEREST AND DIVIDEND INCOME	OTHER INTEREST EXP	
Mizuho Interest Income	201901	(10,964)		(10,964)
	201902	(10,811)		(10,811)
	201903	(9,200)		(9,200)
	201904	(14,136)		(14,136)
	201905	(7,737)		(7,737)
	201906	(5,350)		(5,350)
	201907	(4,501)		(4,501)
	201908	(4,923)		(4,923)
	201909	(3,168)		(3,168)
	201910	(2,581)		(2,581)
	201912	(1,061)		(1,061)
	202001	(1,037)		(1,037)
<b>Mizuho Interest Income Total</b>		<b>(75,468)</b>		<b>(75,468)</b>
WF Interest Expense	201903		963	963
	201904		1,745	1,745
	201906		250	250
	201910		178	178
	201912		429	429
	202001		78	78
<b>WF Interest Expense Total</b>			<b>3,643</b>	<b>3,643</b>
WF Interest Income	201901	(686)		(686)
	201902	(945)		(945)
	201905	(238)		(238)
	201908	(314)		(314)
	201909	(11)		(11)
	201911	(20)		(20)
<b>WF Interest Income Total</b>		<b>(2,213)</b>		<b>(2,213)</b>
<b>Grand Total</b>		<b>(77,681)</b>	<b>3,643</b>	<b>(74,038)</b>



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

Line No.	DESCRIPTION	Remove AMI
	Adjustment Number	1.04
	Workpaper Reference	G-AMI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
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 Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	96
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (96)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	(10,036)
34	General Plant	(11,292)
35	Total Plant in Service	(21,328)
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	301
38	General Plant	1,658
39	Total Accumulated Depreciation/Amortization	1,959
40	NET PLANT	(19,369)
41	DEFREED TAXES	1,019
42	Net Plant After DFIT	(18,350)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(53)
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (18,403)

WA Natural Gas					
	<u>Plant Cost</u>	<u>Plant A/D</u>	<u>Plant ADFIT</u>	<u>Reg Asset- AFUDC</u>	<u>Reg Asset- AFUDC A/D</u>
	<u>FERC 101000</u>	<u>FERC 108000/111000</u>	<u>FERC 282900</u>	<u>FERC 182332</u>	<u>FERC 182318</u>
12/31/2018	14,377,965	(933,320)	(852,478)	40,933	(1,458)
1/31/2019	14,898,603	(1,076,559)	(877,551)	40,933	(1,458)
2/28/2019	16,176,167	(1,228,233)	(905,649)	40,933	(1,458)
3/31/2019	18,189,751	(1,391,962)	(933,747)	40,933	(1,458)
4/30/2019	18,934,943	(1,564,159)	(963,107)	40,933	(1,458)
5/31/2019	19,969,593	(1,741,389)	(992,070)	43,897	(1,483)
6/30/2019	22,376,816	(1,928,135)	(1,021,374)	43,116	(1,526)
7/31/2019	22,950,292	(2,121,901)	(1,050,074)	42,354	(2,212)
8/31/2019	24,061,779	(2,297,640)	(1,073,521)	42,354	(2,235)
9/30/2019	25,250,504	(2,503,593)	(1,102,100)	42,354	(2,582)
10/31/2019	25,245,647	(2,713,163)	(1,129,953)	42,354	(2,605)
11/30/2019	26,207,219	(2,925,393)	(1,158,833)	42,354	(2,628)
12/31/2019	28,958,728	(3,104,782)	(1,178,781)	403,176	(47,710)
	21,327,472	(1,959,265)	(1,018,634)	57,048	(3,807)
					53,240

## Note:

The AMA rate base included in ROO, including plant, A/D, ADFIT and regulatory asset (AFUDC) will be removed from CBR results.

WA Electric					
	<u>Plant Cost</u>	<u>Plant A/D</u>	<u>Plant ADFIT</u>	<u>Reg Asset- AFUDC</u>	<u>Reg Asset- AFUDC A/D</u>
	<u>FERC 101000</u>	<u>FERC 108000/111000</u>	<u>FERC 282900</u>	<u>FERC 182332</u>	<u>FERC 182318</u>
12/31/2018	41,365,660	(3,067,117)	(2,820,085)	144,067	(5,133)
1/31/2019	44,114,493	(3,519,545)	(2,905,061)	144,067	(5,133)
2/28/2019	47,291,908	(4,000,521)	(3,000,471)	144,067	(5,133)
3/31/2019	50,978,125	(4,510,802)	(3,095,881)	144,067	(5,133)
4/30/2019	51,507,324	(5,036,253)	(3,194,281)	144,067	(5,133)
5/31/2019	55,404,632	(5,574,344)	(3,292,470)	154,500	(5,220)
6/30/2019	56,868,232	(6,127,252)	(3,388,717)	151,750	(5,370)
7/31/2019	58,605,592	(6,684,690)	(3,485,257)	149,069	(7,784)
8/31/2019	61,903,348	(7,182,526)	(3,564,543)	149,069	(7,865)
9/30/2019	64,771,713	(7,775,574)	(3,660,115)	149,205	(9,088)
10/31/2019	69,041,121	(8,389,650)	(3,756,955)	149,205	(9,170)
11/30/2019	72,468,793	(9,027,292)	(3,870,815)	151,416	(9,270)
12/31/2019	76,766,276	(9,561,793)	(3,960,277)	1,272,537	(144,869)
	57,668,437	(6,178,575)	(3,383,729)	194,899	(12,441)

Net Regulatory Asset

182,457

Note:

The AMA rate base included in ROO, including plant, A/D, ADFIT and regulatory asset (AFUDC) will be removed from CBR results.

Avista

1)AMI ADJ-2019 CBR.xlsx

Rate Base

**AMENDED ACCOUNTING PETITION – ATTACHMENT B**  
**AVISTA UTILITIES**  
**DOCKET NOS. UE-170327 and UG-170328**

**A. Deferral of Depreciation Expense on Advanced Metering Infrastructure (AMI):**

1. The company may defer actual depreciation expense on its Advance Metering Infrastructure (AMI) plant investment<sup>1</sup> beginning in the month that the first transfers to plant of AMI investment occurs, and would continue monthly until such plant is included in retail rates in a future general rate case (GRC) proceeding.
2. The AMI deferred depreciation balance will accrue a carrying charge, on a monthly basis, equal to the current Federal Energy Regulatory Commission (FERC) rate, presently at 3.96 percent, annually.<sup>2</sup> The carrying charge will cease when recovery begins in a future rate proceeding.
3. The company may record the monthly depreciation expense in FERC Account 182.3, Other Regulatory Assets. The deferred carrying charge will be recorded in a separate regulatory asset account which will not earn interest and with the potential for independent recovery methods.
4. Two years after the initial meters are installed, Avista will provide a comprehensive status update reporting its use of the AMI system. This report should demonstrate how the AMI system benefits operational efficiency, increases customer reliability, impacts on power costs, and any other benefits. Also, Avista will report on the current status of deployment, the current expected completion date, and most recent expected cost to complete installations. Avista's report will contain a detailed analysis of AMI system costs and benefits relative to each customer rate class.
5. The above report will be an element in a prudence determination for the AMI project in whole. A request to determine prudence, including all necessary prudence requirements, may be filed simultaneously with the report with the intent of reaching an expedient prudence determination.
6. Recovery of the deferred depreciation balance, including accrued interest, may be proposed in a GRC with an effective date after an affirmative determination of the project's prudence.
7. The deferrals of depreciation and the carrying charges do not constitute pre-approval of the AMI project or its prudence, and is not a guarantee of recovery.

**B. Deferral of undepreciated net book value of existing natural gas communicating modules (ERTs):**

1. The company may defer the undepreciated net book value of existing natural gas communicating modules (consistent with the accounting treatment that Avista obtained on its existing electric meters) that will be retired as part of the AMI project.
  - a. As the natural gas communicating modules are removed from service the company may transfer the undepreciated balance (investment less accumulated depreciation) of those modules to a separate FERC Account 182.3, Other Regulatory Assets.

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<sup>1</sup> AMI plant investment includes, but is not limited to, advanced meter deployment, metering communication network, meter data collection system, meter data management system and data analytics.

<sup>2</sup> <https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>

**AMENDED ACCOUNTING PETITION – ATTACHMENT B  
AVISTA UTILITIES  
DOCKET NOS. UE-170327 and UG-170328**

- b. The calculation of the proper amount to record in FERC Account 182.3 would involve a continuation of depreciation for those modules that remain in service during the change-out period.
  2. The company will file for recovery of the regulatory asset balance within a future GRC proceeding. The deferral of undepreciated net book value of existing natural gas communicating modules is not pre-approval and does not guarantee recovery.
- C. Authorization of Meter Data Management System (MDM) software depreciable life of 12.5-years, and depreciable lives for AMI electric meters and gas modules:**
1. The company will use a depreciable life of 12.5-years (8.0 percent depreciation rate) for its Meter Data Management system software.
  2. Before Avista begins deferring depreciation expense for AMI electric meters and gas modules, the company will file a depreciation study to establish depreciable lives and rates for the AMI electric meters and gas modules.
- D. Depreciation Expense in rates:**
1. The company will track revenues collected through rates related to existing electric meters and gas modules during the deferral period through to the company's request for recovery because rates will continue to recover costs related to existing electric meters and gas modules after they are replaced and their costs deferred.

Service Date: September 14, 2017

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

AVISTA CORPORATION,

Petitioner,

For An Accounting Order Authorizing  
Deferred Accounting Treatment related to  
Advanced Metering Infrastructure and  
Approval of Depreciation Rate

DOCKET UE-170327

DOCKET UG-170328

ORDER 01

ORDER GRANTING AMENDED  
PETITION

**BACKGROUND**

- 1 On May 1, 2017, Avista Corporation (Avista or Company) filed with the Washington Utilities and Transportation Commission (Commission) a petition requesting an order authorizing deferred accounting treatment of both the remaining net book value of its existing natural gas communicating modules and the revenue requirement related to the future deployment of its Advanced Metering Infrastructure (AMI) (Petition). Avista also requests that the Commission approve a depreciable life of 12.5 years for the software component of the meter data management system of its AMI project, with a depreciation rate of 8.0 percent.
- 2 Avista plans to deploy advanced metering to approximately 250,000 electric and 160,000 natural gas customers, encompassing all of its Washington service area. Avista intends to begin its rollout of the advanced meters and new gas communication modules by 2018, and expects to complete the full implementation by 2021. Avista estimates Washington's share of the full project capital expenditure costs to be \$165.4 million.
- 3 Following discussions with Commission staff (Staff) and other stakeholders, Avista filed an Amended Petition on September 7, 2017, that narrowed the scope of its request for deferred accounting treatment.<sup>1</sup> In summary, the Amended Petition:

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<sup>1</sup> On September 7, 2017, Avista filed an Amended Petition, accompanied by Attachment B, which revises its original Petition. That same day, Avista filed a replacement page, Substitute Page 1, to Attachment B. References to Avista's "Amended Petition" incorporate both revisions.

- a) No longer requests deferral of the full revenue requirement for AMI, but instead more narrowly requests deferral of only the depreciation expense and carrying costs;
- b) Requires the Company to provide a comprehensive project status report containing a detailed analysis using actual operational data of the AMI system's costs and benefits relative to each customer rate class;
- c) Requests that the undepreciated net book value of existing gas communicating modules be deferred consistent with the authorized deferral of existing electric meters;<sup>2</sup>
- d) Requests a depreciable life of 12.5 years for its meter data management system software; and
- e) Specifies that a prudence determination of the AMI project will be made in a future general rate case.

4 Both Public Counsel and the Industrial Customers of Northwest Utilities (ICNU) filed comments related to the Amended Petition. Public Counsel raised concerns that Avista is “attempting to set up a process in these dockets that will allow for piecemeal prudence determination.”<sup>3</sup> Public Counsel argues that “piecemeal prudence” is problematic because AMI is a costly investment and Avista should be required to first demonstrate that the costs of the entire investment are outweighed by benefits that are realized, or very likely to be realized. Public Counsel further notes that the Company's proposed project status report does not alleviate its concerns regarding “piecemeal prudence.”

5 Public Counsel also recommends the Commission reject Avista's proposed depreciation schedule for its software because the Company did not present a depreciation study or any evidence that 12.5 years is the appropriate depreciation schedule for the AMI software.

6 Finally, Public Counsel notes that it has no objection to the proposed natural gas retirements being treated the same as the electric retirements of existing infrastructure.

7 ICNU supports the Company's Amended Petition, and places significant importance on the proposed comprehensive reporting, which will provide a granular analysis of AMI costs and investments. ICNU further expresses its appreciation that the Amended Petition notes in multiple places that both prudence and cost recovery will be addressed in future

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<sup>2</sup> Deferral of the Company's existing electric meters was authorized in Docket UE-160100.

<sup>3</sup> Public Counsel's Second Comments, p. 3 (September 11, 2017).

proceedings, and that no prudence determinations are being requested at this time.

8 At the Commission's regularly scheduled open meeting on September 14, 2017, Public Counsel argued that AMI is a costly investment for which benefits will not be realized until the meters are fully deployed, and that shareholders, not ratepayers, should bear the risk of that investment.

9 Staff reviewed the Company's filing and recommends the Commission approve the Amended Petition for several reasons. First, the Amended Petition is consistent with the Commission's practice to allow deferral of certain expenses rather than the Company's full revenue requirement, as originally proposed. Second, the comprehensive project status report will describe how AMI is being used and quantify any known costs and benefits. Finally, the revised Petition preserves the opportunity for the Company to recover AMI depreciation expenses and carrying costs without guaranteeing recovery of such costs.

### DISCUSSION

10 We agree with Staff's recommendation and grant Avista's Amended Petition for the reasons set out below.

11 First, as the Company's AMI project is deployed, certain components will begin to serve customers prior to full build-out, which creates an important distinction from most major plant additions – such as generation assets – that are not typically useful until fully constructed. The nature of the technology at issue here, which will become used and useful on a rolling basis, is distinguishable, and does not lend itself to traditional accounting treatment. Granting the Company's Amended Petition, which allows for deferral of only depreciation and carrying charges, will appropriately mitigate regulatory lag for a project that provides incremental benefits to customers.

12 Second, the Company's comprehensive project status report will allow Staff an opportunity, outside the context of a contested proceeding, to engage in informal discussions with the Company. Moreover, as ICNU notes, the report will benefit all interested parties because it will provide an update on Avista's AMI deployment process that includes actual data related to the costs and benefits of the project.

13 Third, we approve the Company's proposed treatment of its natural gas communicating modules consistent with the treatment previously approved for retirement of the



Company's electric meters.

- 14 Finally, we approve the Company's proposed 12.5 year depreciation schedule for its AMI software. As the Company noted, this schedule is consistent with industry standards for the retirement of such a system. The Commission, however, retains the discretion to modify the depreciation schedule in the context of a future regulatory proceeding if such a modification is supported by evidence in the record.
- 15 We share Staff's concerns about the potential for double recovery of certain costs. For example, certain expenses related to existing electric meters would be deferred when the new meters are installed while remaining in current rates. Avista's Amended Petition, however, allows for a more detailed examination of exactly which AMI costs should be recovered in a future proceeding when actual costs and benefits are known.
- 16 Although we understand Public Counsel's concerns related to "piecemeal prudence" determinations, our decision in no way constitutes a preapproval of the Company's AMI investment, and the Commission makes no finding regarding the prudence of the investment. Avista's Amended Petition expressly recognizes that a determination of prudence and the eligibility for recovery of any costs associated with the Company's AMI investment will be addressed in a future regulatory proceeding.
- 17 Further, approving the Company's Amended Petition does not create an expectation of recovery of the deferred amounts. As the Commission stated in Order 01 in Docket UE-160100, related to Avista's Petition to defer undepreciated amounts for changed-out electric meters, "the Federal Energy Regulatory Commission's Uniform System of Accounts guidance on the recording of 'regulatory assets' does not provide any guarantee that amounts recorded in a regulatory asset account will be recoverable in a future period."<sup>4</sup> Accordingly, as we stated in that proceeding, no party should interpret our decision here to imply that amounts deferred under the Company's Amended Petition will be granted full cost recovery in a future general rate case.
- 18 Overall, we find that the Amended Petition provides a fair and reasonable solution that mitigates the effects of regulatory lag without eliminating it entirely. Accordingly, we find that the Company's Amended Petition is in the public interest and should be granted.

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<sup>4</sup> Order 01, Order Granting Amended Accounting Petition Subject to Conditions, *In the Matter of the Petition of Avista Corp.*, Docket UE-160100, ¶ 7 (Mar. 15, 2016).

**FINDINGS AND CONCLUSIONS**

- 19 (1) The Commission is an agency of the State of Washington vested by statute with the authority to regulate the rates, rules, regulations, practices, accounts, securities, transfers of property and affiliated interests of public service companies, including electric companies.
- 20 (2) Avista is an electric company and a public service company subject to Commission jurisdiction.
- 21 (3) WAC 480-07-370(1)(b), allows companies to file petitions, including the Petition and Amended Petition Avista filed in these dockets.
- 22 (4) Staff has reviewed the Petition and the Amended Petition in Dockets UE-170327 and UG-170328, including related work papers.
- 23 (5) Staff recommends the Commission grant Avista's Amended Petition because it reasonably resolves the issue of regulatory lag for the Company's multi-year AMI project.
- 24 (6) This matter came before the Commission at its regularly scheduled meeting on September 14, 2017.
- 25 (7) After reviewing Avista's Petition filed in Docket UE-170327 on May 1, 2017, as revised on September 7, 2017, and giving due consideration to all relevant matters and for good cause shown, the Commission finds that Avista's Amended Petition is consistent with the public interest and should be granted.

**ORDER****THE COMMISSION ORDERS:**

- 26 (1) Avista Corporation's Petition seeking deferred accounting treatment related to its investment in Advanced Metering Infrastructure as described in Attachment B to its Petition, as amended on September 7, 2017, and replacement page to Attachment B, Substitute Page 1, also amended on September 7, 2017, is granted.

- 27 (2) This Order shall not affect the Commission's authority over rates, services, accounts, valuations, estimates, or determination of costs on any matters that may come before it. Nor shall this Order Granting Amended Petition be construed as an agreement to any estimate, determination of costs, valuation of property claimed or asserted or to the possible recovery of, or return on, the amounts deferred to the regulatory asset.
- 28 (3) The Commission retains jurisdiction over the subject matter and Avista Corporation to effectuate the provisions of this Order.

DATED at Olympia, Washington, and effective September 14, 2017.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Chairman

ANN E. RENDAHL, Commissioner

JAY M. BALASBAS, Commissioner

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

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjstment Number	2.01
	Workpaper Reference	G-EBO
	REVENUES	
1	Total General Business	\$ (5,116)
2	Total Transportation	(131)
3	Other Revenues	-
4	Total Gas Revenues	<u>(5,247)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(5,235)
16	Total Distribution	<u>(5,235)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(5,235)</u>
26	OPERATING INCOME BEFORE FIT	(12)
	FEDERAL INCOME TAX	
27	Current Accrual	(3)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (9)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

**AVISTA UTILITIES  
 ELIMINATE B & O TAXES  
 Twelve Months Ended December 31, 2019  
 NATURAL GAS**

		<u>Washington</u>	
<b>General Business Revenue</b>			
B&O Taxes Collected through Schedule 58		5,123,203	
B&O Taxes Collected through Schedule 58A		(7,301)	
Net B&O Taxes Collected through Schedule 58 and 58A	G-EBO-2	5,115,902	
<b>Other Revenue</b>			
B&O Taxes Collected through Schedule 58		130,887	
B&O Taxes Collected through Schedule 58A		0	
Net B&O Taxes Collected through Schedule 58 and 58A		130,887	
<b>Total B&amp;O Taxes Collected</b>			5,246,789
<b>Expense per Account 408.12</b>	G-EBO-5	5,242,186	
Adjustments to 408120		0	
Expense per Account 408.12		5,242,186	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	G-EBO-2	(7,301)	
<b>Net B&amp;O Taxes Expensed</b>			5,234,885
<b>Net Impact on NOI Before FIT</b>			<b>(11,904)</b>
<i>(before ID SIT)</i>			

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

**AVISTA UTILITIES  
B & O TAX COLLECTED  
Twelve Months Ended December 31, 2019  
NATURAL GAS**

DESCRIPTION	CLASS		Schedule 158		Schedule 158A	Total
<i>(1)</i>						
<b>WASHINGTON</b>						
<b>GENERAL BUSINESS</b>						
Residential	1	G-EBO-3	3,331,197	G-EBO-4	(3,896)	3,327,301
PGA Adj Commercial Lg Cust	16	G-EBO-3	0			0
Firm - Commercial	21	G-EBO-3	1,736,289	G-EBO-4	(3,405)	1,732,883
Interruptible - Commercial	22	G-EBO-3	28,512			28,512
Large Customer - PGA Industrial	17	G-EBO-3	0			0
Firm - Misc Industrial	31	G-EBO-3	27,206			27,206
Interruptible - Misc Industrial	41		0			0
Total General Business			5,123,203		(7,301)	<b>5,115,902</b>
<b>OTHER REVENUES</b>						
-Gas Transportation - Commercial	91	G-EBO-3	91,528			91,528
-Gas Transportation - Industrial	92	G-EBO-3	39,359			39,359
Total Other Revenues			130,887		0	<b>130,887</b>
<b>TOTAL</b>			5,254,090		(7,301)	5,246,789
<i>(2) Reverse Interdepartmental</i>	80	G-EBO-3	0		0	0

(1) Schedule 158A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: \_\_\_\_\_

Gas Revenue Meters Report by Location

Rate Schedule Num:158

Jur	Ferc Acct Revenue Class	Period	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	12 Month Total
WA	480000 01 RESIDENTIAL		452,436.14	458,109.31	518,508.06	276,613.20	181,219.70	112,219.15	102,866.31	94,906.84	98,786.10	193,091.85	334,776.66	507,663.58	3,331,196.90 G-EBO-2
	481200 16 LARGE CUSTOMER PGA-COMMERCIAL														0.00 G-EBO-2
	21 FIRM COMMERCIAL		235,392.83	243,784.10	259,933.35	148,796.90	90,258.27	56,699.38	53,746.33	49,528.14	52,439.89	99,115.24	175,357.06	271,237.08	1,736,288.57 G-EBO-2
	481250 22 INTERRUPTIBLE COMMERCIAL		3,982.61	4,022.12	3,758.94	2,786.01	2,149.73	1,559.68	1,186.53	1,132.19	356.68	3,202.67	2,710.64	1,663.92	28,511.72 G-EBO-2
	481300 17 LARGE CUSTOMER PGA-INDUSTRIAL														0.00 G-EBO-2
	31 FIRM- INDUSTRIAL		3,807.72	4,020.65	3,903.11	2,273.74	1,306.05	689.53	603.74	585.24	615.61	1,449.16	2,799.22	5,151.78	27,205.55 G-EBO-2
	484000 80 INTERDEPARTMENT REVENUE														0.00 G-EBO-2
	489300 91 COMMERCIAL-TRANS OF GAS		10,383.66	10,575.69	11,071.67	9,665.67	6,870.68	5,354.50	4,865.69	4,637.16	4,356.66	5,524.99	8,572.64	9,648.98	91,527.99 G-EBO-2
	92 INDUSTRIAL-TRANS OF GAS FC		3,469.49	3,722.94	3,562.79	2,992.81	3,416.82	3,133.27	2,987.44	3,119.18	3,413.48	2,863.98	3,535.77	3,141.16	39,359.13 G-EBO-2
			<b>709,472.45</b>	<b>724,234.81</b>	<b>800,737.92</b>	<b>443,128.33</b>	<b>285,221.25</b>	<b>179,655.51</b>	<b>166,256.04</b>	<b>153,908.75</b>	<b>159,968.42</b>	<b>305,247.89</b>	<b>527,751.99</b>	<b>798,506.50</b>	<b>5,254,089.86</b>
Total			<b>709,472.45</b>	<b>724,234.81</b>	<b>800,737.92</b>	<b>443,128.33</b>	<b>285,221.25</b>	<b>179,655.51</b>	<b>166,256.04</b>	<b>153,908.75</b>	<b>159,968.42</b>	<b>305,247.89</b>	<b>527,751.99</b>	<b>798,506.50</b>	<b>5,254,089.86</b>

**Gas Revenue Meters Report by Location**

Rate Schedule Num:158A

		Revenue Amt													
		Period	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	12 Month Total
Jur	Ferc Acct Revenue Class														
WA	481200 21		(461.34)	(395.17)	(473.72)	(351.92)	(297.40)	(195.81)	(200.14)	(152.06)	(152.58)	(268.93)	(396.02)	(550.86)	<b>(3,895.95)</b> G-EBO-2
	489300 91		(343.28)	(368.26)	(397.48)	(338.00)	(252.53)	(206.35)	(203.00)	(205.79)	(204.45)	(225.18)	(316.57)	(344.19)	<b>(3,405.08)</b> G-EBO-2
Total			<b>(804.62)</b>	<b>(763.43)</b>	<b>(871.20)</b>	<b>(689.92)</b>	<b>(549.93)</b>	<b>(402.16)</b>	<b>(403.14)</b>	<b>(357.85)</b>	<b>(357.03)</b>	<b>(494.11)</b>	<b>(712.59)</b>	<b>(895.05)</b>	<b>(7,301.03)</b>



Ferc Acct	Service	Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,543,617	3,543,617	0	0
		WA	18,880,001	18,880,001	0	0
			<u>22,423,619</u>	<u>22,423,619</u>	<u>0</u>	<u>0</u>
	GD	ID	1,126,190	0	1,126,190	0
		OR	3,622,928	0	0	3,622,928
		WA	5,242,186 <span style="color: red;">G-EBO-1</span>	0	5,242,186	0
		<u>9,991,304</u>	<u>0</u>	<u>6,368,376</u>	<u>3,622,928</u>	
<b>Total</b>			<b><u>32,414,923</u></b>	<b><u>22,423,619</u></b>	<b><u>6,368,376</u></b>	<b><u>3,622,928</u></b>

Expense per Account 408.12 in General Ledger

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

Line No.	DESCRIPTION	Restate Property Tax
	Adjstment Number	2.02
	Workpaper Reference	G-RPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	(66)
12	Total Underground Storage	(66)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	305
16	Total Distribution	305
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	239
26	OPERATING INCOME BEFORE FIT	(239)
	FEDERAL INCOME TAX	
27	Current Accrual	(50)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (189)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

	PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS						ALLOCATION			
	<u>Washington</u>	<u>Idaho</u>	<u>Montana</u>	<u>Oregon</u>	<u>Colstrip</u>	<u>Total</u>	<u>Washington</u>	<u>Idaho</u>	<u>Oregon</u>	<u>Total</u>
<b>Actual Per Results</b>										
<b>U/G Storage (1):</b>										
408190	520,576					520,576	323,030	147,311	50,236	520,577
<b>Dist:</b>										
408170	2,844,901	1,655,639		4,318,910		8,819,449	2,844,901	1,655,639	4,318,910	8,819,449
<b>Actual Per Results</b>	<u>3,365,477</u>	<u>1,655,639</u>	<u>-</u>	<u>4,318,910</u>	<u>-</u>	<u>9,340,026</u>	<u>3,167,931</u>	<u>1,802,950</u>	<u>4,369,146</u>	<u>9,340,026</u>

U/G Storage Allocation  
Washington      Idaho      Oregon  
 62.05%      28.30%      9.65%

<u>Current Period</u>										
<u>Expense</u>										
U/G Storage:										
408190	413,783					413,783	256,762	117,091	39,930	413,783
<b>Dist:</b>										
408170	3,150,177	1,655,639		4,318,910		9,124,726	3,150,177	1,655,639	4,318,910	9,124,726
	<u>3,563,960</u>	<u>1,655,639</u>	<u>-</u>	<u>4,318,910</u>	<u>-</u>	<u>9,538,509</u>	<u>3,406,939</u>	<u>1,772,730</u>	<u>4,358,840</u>	<u>9,538,509</u>

<u>Restating Adjustment</u>										
U/G Storage:										
408190	(106,793)	-	-	-	-	(106,793)	(66,268)	(30,220)	(10,306)	(106,794)
<b>Dist:</b>										
408170	305,276	-	-	-	-	305,276	305,276	-	-	305,276
	<u>198,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>198,483</u>	<u>239,008</u>	<u>(30,220)</u>	<u>(10,306)</u>	<u>198,482</u>

Prep by: \_\_\_\_\_

Sum of Transaction Amount - 2019 Actual in GL													
		ED						GD				Grand Total	
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total		
408150	TAXES OTHER THAN INC-PROD PROP	2,863	1,307,486	9,749,570	3,380,090	3,171,431	17,611,440				0	17,611,440	
408170	TAXES OTHER THAN INC-DIST PROP		3,115,158	11,534		7,080,705	10,207,398	1,655,639	4,318,910	2,844,901	8,819,449	19,026,847	
408180	TAXES OTHER THAN INC-TRANS PRO		1,566,547	1,776,805	12,906	2,692,481	6,048,739				0	6,048,739	
408190	TAXES OTHER THAN INC - STORAGE						0			520,576	520,576	520,576	
Grand Total		2,863	5,989,192	11,537,909	3,392,995	12,944,617	33,867,577	1,655,639	4,318,910	3,365,477	9,340,026	43,207,603	
<b>Costs for prior-period recorded in 2019-need to remove</b>													
		ED						GD				Grand Total	
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total		
408150	TAXES OTHER THAN INC-PROD PROP	-	5,420	-	-	(456,642)	(451,222)	-	-	-	-	(451,222)	
408170	TAXES OTHER THAN INC-DIST PROP	-	-	-	-	(1,019,523)	(1,019,523)	-	-	(517,210)	(517,210)	(1,536,734)	
408180	TAXES OTHER THAN INC-TRANS PRO	-	-	-	-	(387,680)	(387,680)	-	-	-	-	(387,680)	
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	-	38,691	38,691	38,691	
Grand Total		-	5,420	-	-	(1,863,845)	(1,858,425)	-	-	(478,519)	(478,519)	(2,336,944)	
<b>Costs for 2019 recorded in 2020-need to add</b>													
		ED						GD				Grand Total	
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total		
408150	TAXES OTHER THAN INC-PROD PROP	-	-	-	-	(165,298)	(165,298)	-	-	-	-	(165,298)	
408170	TAXES OTHER THAN INC-DIST PROP	-	-	-	-	(369,053)	(369,053)	-	-	(211,934)	(211,934)	(580,987)	
408180	TAXES OTHER THAN INC-TRANS PRO	-	-	-	-	(139,679)	(139,679)	-	-	-	-	(139,679)	
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	-	(68,102)	(68,102)	(68,102)	
Grand Total		-	-	-	-	(674,031)	(674,031)	-	-	(280,036)	(280,036)	(954,067)	
<b>Revised 2019 Costs</b>													
		ED						GD				Grand Total	
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total		
408150	TAXES OTHER THAN INC-PROD PROP	2,863	1,302,066	9,749,570	3,380,090	3,462,775	17,897,364	0	0	0	0	17,897,364	
408170	TAXES OTHER THAN INC-DIST PROP	0	3,115,158	11,534	0	7,731,175	10,857,868	1,655,639	4,318,910	3,150,177	9,124,726	19,982,593	
408180	TAXES OTHER THAN INC-TRANS PRO	0	1,566,547	1,776,805	12,906	2,940,481	6,296,739	0	0	0	0	6,296,739	
408190	TAXES OTHER THAN INC - STORAGE	0	0	0	0	0	0	0	0	413,783	413,783	413,783	
Grand Total		2,863	5,983,772	11,537,909	3,392,995	14,134,431	35,051,971	1,655,639	4,318,910	3,563,960	9,538,509	44,590,480	
This is a summary. See file with detail from GL and pivot table.													

**Sum of Transaction Amount**

FERC Account	Transaction Description	ED ID	ED WA	GD WA	Grand Total
408150	ID 2018 Thermal Property Tax Close Out	50			50
	Idaho Property Tax rebate 2018	5,370			5,370
	WA ED 2018 Hydro Property Tax		(324,309)		(324,309)
	WA ED 2018 Other Property Tax		(44,732)		(44,732)
	WA ED 2018 Thermal Property Tax		(87,601)		(87,601)
408170	Wa ED 2018 Distribution Property Tax		(1,019,523)		(1,019,523)
	WA Gas 2018 Property Tax			(517,210)	(517,210)
408180	WA ED 2018 Transmission Property Tax		(387,680)		(387,680)
408190	WA Gas 2018 Property Tax - Storage			38,691	38,691
Grand Total		5,420	(1,863,845)	(478,519)	(2,336,944)

These costs were recorded in 2019 but were for 2018.

Sum of Transaction Amount			Service	Jurisdiction	
Accounting Year	FERC Account	Transaction Description	ED	GD WA	
2020	408150	WA 2019 Hydro Property Tax	(117,395)		
		WA 2019 Other Property Tax	(16,192)		
		WA 2019 Thermal Property Tax	<u>(31,710)</u>		
	408150 Total		<u>(165,298)</u>		
	408170	Wa 2019 Distribution Property Tax	(369,053)		
		WA 2019 Property Tax			<u>(211,934)</u>
	408170 Total		<u>(369,053)</u>	<u>(211,934)</u>	
	408180	WA 2019 Forest Assessment	655		
		WA 2019 Transmission Property Tax	<u>(140,335)</u>		
	408180 Total		<u>(139,679)</u>		
	408190	WA 2019 Property Tax - Storage			<u>(68,102)</u>
	408190 Total				<u>(68,102)</u>
2020 Total			<u>(674,031)</u>	<u>(280,036)</u>	

These costs were recorded in 2020 but were for 2019.

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

Line No.	DESCRIPTION	Uncollectible Expense
	Adjstment Number	2.03
	Workpaper Reference	G-UE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	166
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>166</u>
26	OPERATING INCOME BEFORE FIT	(166)
	FEDERAL INCOME TAX	
27	Current Accrual	(35)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (131)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2019**

**CALCULATION OF ADJUSTMENT:**

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
<b>ELECTRIC</b>			
Actual Net Write-offs (1)	2,451,986	1,822,064	629,922
Less:			
Accrual for Write-offs (2)	587,746 C-UE-2	385,168	202,578
Net Under (Over) Accrued	1,864,240	1,436,896	427,344
Allocation Note 2: Customers	100.000%	65.533%	34.467%
<b>GAS</b>			
Actual Net Write-offs (1)	642,896	491,374	151,522
Less:			
Accrual for Write-offs (2)	491,051 C-UE-2	325,277	165,774
Net Under (Over) Accrued	151,845	166,097	(14,252)
Allocation Note 2: Customers	100.000%	66.241%	33.759%

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**ALLOCATION OF WRITE-OFFS TO SERVICES:**

	Sales to Ultimate Customers (1) (a)	Percent (b)	Allocated Net Write-offs (2) (c)
<b>WASHINGTON TOTALS</b>			
Electric	547,776,885 C-UE-3	78.760%	1,822,064
Gas	147,734,982 C-UE-3	21.240%	491,374
Total	695,511,868	100.000%	2,313,438
<b>IDAHO TOTALS</b>			
Electric	262,394,266 C-UE-3	80.610%	629,922
Gas	63,112,614 C-UE-3	19.390%	151,522
Total	325,506,880	100.000%	781,444
<b>Total Company</b>	1,021,018,748		3,094,882

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.
- (2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	3,428,744 C-UE-2	
Reinstatements/Recoveries WA	200	(1,115,306) C-UE-2	
		2,313,438	
<u>Idaho</u>			
Write-Offs ID	200	1,040,464 C-UE-2	
Reinstatements/Recoveries ID	200	(259,020) C-UE-2	
		781,444	
		3,094,882	0 check

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



## 2.03 G Uncollectible Expense Page 3

Workpaper Ref. C-UE-2

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2019**

ACTUAL					ACCRUAL		Write-Offs					Reinstatements/Recoveries					
WRITE-OFFS		REINSTATEMENTS			UNCOLLECTIBLE EXPENSE		ED.ID	ED.WA	GD.ID	GD.OR	GD.WA	ED.ID	ED.WA	GD.ID	GD.OR	GD.WA	
144200	144200	144200	144200		904000	904000											
ED/GD	ED/GD	ED/GD	ED/GD		E1	G1											
WA	ID	WA	ID		AN	AN											
201901	232,086	72,703	(63,282)	(15,677)	201901	203,059	241,087	61,756	209,098	10,948	15,615	22,988	(13,177)	(52,289)	(2,500)	(7,008)	(10,994)
201902	174,940	34,795	(118,861)	(30,091)	201902	174,006	113,067	30,528	151,735	4,266	15,077	23,205	(25,784)	(97,550)	(4,307)	(8,607)	(21,311)
201903	231,610	74,851	(121,314)	(31,613)	201903	751,243	113,067	63,004	199,355	11,847	25,142	32,255	(25,807)	(103,008)	(5,805)	(15,523)	(18,306)
201904	346,509	80,923	(95,555)	(27,109)	201904	(53,344)	340,417	67,389	307,649	13,534	44,752	38,860	(22,547)	(79,571)	(4,562)	(10,783)	(15,984)
201905	234,724	86,000	(122,022)	(10,705)	201905	189,246	122,969	70,606	197,426	15,394	48,718	37,299	(8,416)	(110,584)	(2,290)	(5,251)	(11,439)
201906	386,620	127,788	(109,943)	(30,519)	201906	(1,723,518)	(744,835)	106,521	325,173	21,266	60,571	61,447	(25,315)	(89,262)	(5,204)	(12,931)	(20,681)
201907	437,432	151,622	(78,599)	(19,443)	201907	104,404	67,840	126,130	361,501	25,491	64,370	75,931	(15,828)	(64,930)	(3,616)	(5,959)	(13,669)
201908	324,456	125,034	(97,033)	(19,573)	201908	681,640	67,840	103,638	272,871	21,396	80,776	51,586	(16,391)	(81,243)	(3,182)	(9,116)	(15,790)
201909	251,748	117,296	(35,675)	(11,320)	201909	-	-	101,888	214,481	15,408	41,784	37,267	(10,337)	(28,248)	(983)	(8,829)	(7,427)
201910	325,932	75,186	(132,999)	(29,540)	201910	104,404	67,840	64,675	279,593	10,510	1,128	46,340	(24,708)	(106,304)	(4,833)	(13,780)	(26,695)
201911	194,236	51,817	(74,045)	(15,448)	201911	104,404	67,840	48,068	174,560	3,749	6,325	19,675	(12,591)	(61,640)	(2,857)	(3,513)	(12,405)
201912	288,450	42,448	(65,976)	(17,982)	201912	52,202	33,920	37,305	255,804	5,143	22,695	32,646	(14,312)	(53,600)	(3,670)	(5,844)	(12,377)
<b>3,428,744</b>	<b>1,040,464</b>	<b>(1,115,306)</b>	<b>(259,020)</b>		<b>587,746</b>	<b>491,051</b>											
C-UE-1	C-UE-1	C-UE-1	C-UE-1		C-UE-1	C-UE-1											

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

Date: 9/23/2020 Mgr. Review \_\_\_\_\_

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2019**

Adjustment No. \_\_\_\_\_  
Workpaper Ref. C-UE-3

**Washington Electric Revenue**

	<b>440000</b>	<b>442200</b>	<b>442300</b>	<b>444000</b>	<b>448000</b>	<b>499%0</b>	
	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	
	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>Total</b>
201901	(27,263,168)	(19,449,889)	(5,111,277)	(401,154)	(116,289)	210,403	(52,131,374)
201902	(25,312,501)	(18,658,940)	(5,006,758)	(415,220)	(112,828)	718,005	(48,788,243)
201903	(27,807,429)	(19,611,120)	(4,813,373)	(411,793)	(117,583)	2,737,167	(50,024,131)
201904	(19,344,805)	(17,781,398)	(5,080,110)	(396,036)	(97,865)	2,979,247	(39,720,968)
201905	(16,388,720)	(17,466,215)	(5,038,048)	(415,311)	(93,338)	(1,129,762)	(40,531,394)
201906	(15,676,334)	(18,317,194)	(5,840,463)	(415,973)	(90,589)	(1,394,883)	(41,735,436)
201907	(17,420,332)	(19,502,527)	(5,932,801)	(413,843)	(94,630)	(2,093,689)	(45,457,822)
201908	(18,863,189)	(20,202,133)	(6,042,600)	(391,738)	(93,562)	(711,436)	(46,304,657)
201909	(17,990,424)	(19,867,203)	(6,046,280)	(387,913)	(101,400)	3,823,078	(40,570,142)
201910	(17,229,920)	(18,535,752)	(5,288,381)	(388,075)	(94,369)	(3,490,840)	(45,027,337)
201911	(20,213,381)	(18,051,688)	(5,181,940)	(384,881)	(96,222)	(2,319,733)	(46,247,846)
201912	(26,547,725)	(20,274,185)	(4,749,277)	(356,025)	(118,965)	808,644	(51,237,534)
	<b>(250,057,929)</b>	<b>(227,718,244)</b>	<b>(64,131,309)</b>	<b>(4,777,963)</b>	<b>(1,227,642)</b>	<b>136,201</b>	<b>(547,776,885)</b>

C-UE-1

**AVISTA UTILITIES  
 UNCOLLECTIBLES ADJUSTMENT  
 TWELVE MONTHS ENDED December 31, 2019**

**Idaho Electric Revenue**

	<b>440000</b>	<b>442200</b>	<b>442300</b>	<b>444000</b>	<b>448000</b>	<b>499%0</b>	<b>440000</b>	<b>442200</b>	<b>448000</b>	
	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	
	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>MT</b>	<b>MT</b>	<b>MT</b>	<b>Total</b>
201901	(13,042,795)	(8,038,967)	(3,433,669)	(223,276)	(24,046)	678,188	(2,247)	(6,094)	(5,302)	(24,098,208)
201902	(12,756,911)	(7,983,042)	(3,635,579)	(225,587)	(24,186)	509,737	(2,829)	(5,578)	(5,918)	(24,129,895)
201903	(13,022,321)	(8,025,653)	(3,368,002)	(226,088)	(23,228)	764,460	(2,673)	(5,480)	(5,988)	(23,914,972)
201904	(9,576,963)	(7,238,437)	(4,504,978)	(224,453)	(18,037)	1,467,310	(1,852)	(3,844)	(4,331)	(20,105,583)
201905	(7,726,921)	(6,760,046)	(4,208,777)	(222,358)	(15,006)	(141,758)	(1,140)	(2,502)	(2,003)	(19,080,510)
201906	(7,485,368)	(6,971,312)	(4,308,647)	(222,387)	(18,226)	(211,446)	(744)	(1,114)	(1,114)	(19,220,359)
201907	(7,899,767)	(7,236,456)	(4,144,892)	(221,133)	(19,379)	(853,386)	(608)	(1,083)	(1,016)	(20,377,719)
201908	(8,747,998)	(7,670,090)	(4,472,135)	(219,110)	(21,479)	(706,239)	(628)	(1,157)	(1,086)	(21,839,921)
201909	(8,095,464)	(7,637,751)	(4,519,327)	(214,964)	(13,607)	2,140,198	(581)	(1,239)	(1,040)	(18,343,775)
201910	(8,011,850)	(6,961,786)	(3,909,439)	(222,730)	(14,526)	(2,387,300)	(1,137)	(1,797)	(3,034)	(21,513,599)
201911	(10,281,848)	(7,371,269)	(4,503,812)	(212,666)	(19,792)	(1,701,172)	(1,696)	(2,655)	(4,414)	(24,099,323)
201912	(12,909,157)	(8,033,355)	(4,401,942)	(234,920)	(22,695)	(58,788)	(1,936)	(2,417)	(5,194)	(25,670,403)
	<b>(119,557,362)</b>	<b>(89,928,163)</b>	<b>(49,411,198)</b>	<b>(2,669,672)</b>	<b>(234,206)</b>	<b>(500,196)</b>	<b>(18,070)</b>	<b>(34,961)</b>	<b>(40,439)</b>	<b>(262,394,266)</b>

C-UE-1

**AVISTA UTILITIES  
 UNCOLLECTIBLES ADJUSTMENT  
 TWELVE MONTHS ENDED December 31, 2019**

**Washington Natural Gas Revenue**

	<b>480000</b>	<b>4812%0</b>	<b>481300</b>	<b>481400</b>	<b>484000</b>	<b>499%0</b>	<b>4893%0</b>	
	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	
	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>Total</b>
201901	(13,140,470)	(6,206,909)	(169,226)	-	(30,583)	(124,679)	(495,713)	(20,167,581)
201902	(13,417,619)	(6,614,273)	(188,647)	-	(33,758)	(422,570)	(492,065)	(21,168,932)
201903	(14,692,770)	(7,022,933)	(190,839)	-	(34,640)	6,152,737	(497,527)	(16,285,974)
201904	(7,872,209)	(3,961,016)	(118,417)	-	(19,936)	2,472,384	(474,700)	(9,973,893)
201905	(5,134,408)	(2,346,537)	(89,253)	-	(11,140)	1,888,888	(410,976)	(6,103,426)
201906	(3,315,978)	(1,537,193)	(74,777)	-	(5,297)	302,534	(369,814)	(5,000,525)
201907	(3,047,994)	(1,400,825)	(71,285)	-	(4,319)	87,310	(363,063)	(4,800,176)
201908	(2,829,039)	(1,288,148)	(69,317)	-	(4,044)	(177,171)	(369,737)	(4,737,456)
201909	(2,965,298)	(1,361,498)	(106,676)	-	(3,903)	(1,151,500)	(400,324)	(5,989,200)
201910	(5,857,067)	(2,666,751)	(117,482)	-	(10,244)	(4,014,942)	(387,393)	(13,053,879)
201911	(9,942,196)	(4,688,017)	(164,504)	-	(19,452)	(2,758,935)	(463,343)	(18,036,447)
201912	(14,936,405)	(7,320,169)	(204,455)	-	(32,303)	534,386	(458,548)	(22,417,494)
	<b>(97,151,452)</b>	<b>(46,414,269)</b>	<b>(1,564,879)</b>	<b>-</b>	<b>(209,620)</b>	<b>2,788,442</b>	<b>(5,183,204)</b>	<b>(147,734,982)</b>

C-UE-1

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2019**

Adjustment No. \_\_\_\_\_  
Workpaper Ref. C-UE-3

**Idaho Natural Gas Revenue**

	<b>480000</b>	<b>4812%0</b>	<b>481300</b>	<b>481400</b>	<b>484000</b>	<b>499%0</b>	<b>4893%0</b>	
	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	
	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>Total</b>
201901	(6,005,330)	(2,474,409)	(113,785)	-	(4,023)	(143,326)	(47,622)	(8,788,496)
201902	(6,474,463)	(2,652,093)	(119,699)	-	(4,162)	(366,040)	(53,335)	(9,669,792)
201903	(6,574,812)	(2,762,833)	(120,194)	-	(4,770)	2,634,617	(47,981)	(6,875,974)
201904	(3,767,171)	(1,546,656)	(93,181)	-	(2,526)	982,667	(51,415)	(4,478,282)
201905	(2,398,681)	(977,436)	(61,890)	-	(1,649)	859,679	(55,866)	(2,635,843)
201906	(1,514,295)	(639,867)	(60,848)	-	(796)	132,727	(47,828)	(2,130,906)
201907	(1,268,999)	(614,206)	(63,860)	-	(730)	58,811	(42,024)	(1,931,008)
201908	(1,136,623)	(586,608)	(69,757)	-	(694)	(82,154)	(41,631)	(1,917,468)
201909	(1,247,976)	(595,299)	(56,339)	-	(733)	(554,481)	(40,735)	(2,495,564)
201910	(2,730,306)	(1,060,687)	(94,040)	-	(1,580)	(1,914,417)	(58,324)	(5,859,355)
201911	(4,602,141)	(1,818,823)	(108,846)	-	(3,047)	(1,212,926)	(51,841)	(7,797,623)
201912	(6,351,326)	(2,528,749)	(130,622)	-	(4,159)	531,165	(48,612)	(8,532,303)
	<b>(44,072,123)</b>	<b>(18,257,668)</b>	<b>(1,093,061)</b>	<b>-</b>	<b>(28,869)</b>	<b>926,322</b>	<b>(587,215)</b>	<b>(63,112,614)</b>

C-UE-1

													903 Customer Accounts Expense- Records & Collection
		131 Cash	142100 Customer A/R	144200 Accumulated Retail W/O's ED.ID	144200 Accumulated Retail W/O's ED.WA	144200 Accumulated Retail W/O's GD.ID	144200 Accumulated Retail W/O's GD.OR	144200 Accumulated Retail W/O's GD.WA	144990 Accumulated Provision for Uncollectibles CD.AA	904 Uncollectible Accounts (Bad Debts) CD.AA			
Balance 12/31/2018				3,930,864	12,296,891	726,926	2,100,299	2,419,430	(26,533,466)				
201901	Record Provision for Uncollectible Accounts								(333,333)	333,333			
201902	Record Provision for Uncollectible Accounts								(333,333)	333,333			
201903	Record Provision for Uncollectible Accounts								(333,334)	333,334			
201904	Record Provision for Uncollectible Accounts								(333,333)	333,333			
201905	Record Provision for Uncollectible Accounts								(362,526)	362,526			
201906	Record Provision for Uncollectible Accounts								2,195,859	(2,195,859)			
201907	Record Provision for Uncollectible Accounts								(200,000)	200,000			
201908	Record Provision for Uncollectible Accounts								(200,000)	200,000			
201909	Record Provision for Uncollectible Accounts								-	-			
201910	Record Provision for Uncollectible Accounts								(200,000)	200,000			
201911	Record Provision for Uncollectible Accounts								(200,000)	200,000			
201912	Record Provision for Uncollectible Accounts								(100,000)	100,000			
201901	Collection Agency Fees								(21,851)			21,851	
201902	Collection Agency Fees								(23,194)			23,194	
201903	Collection Agency Fees								(25,142)			25,142	
201904	Collection Agency Fees								560,742			(560,742)	
201905	Collection Agency Fees								(29,193)			29,193	
201906	Collection Agency Fees								(33,749)			33,749	
201907	Collection Agency Fees								(15,340)			15,340	
201908	Collection Agency Fees								(594,791)			594,791	
201909	Collection Agency Fees								(6,173)			6,173	
201910	Collection Agency Fees								(23,678)			23,678	
201911	Collection Agency Fees								(9,665)			9,665	
201912	Collection Agency Fees								(9,660)			9,660	
201901	Accounts written off		(320,937)	61,756	209,098	10,948	15,615	22,988	532				
201902	Accounts written off		(225,093)	30,528	151,735	4,266	15,077	23,205	282				
201903	Accounts written off		(331,909)	63,004	199,355	11,847	25,142	32,255	306				
201904	Accounts written off		(472,338)	67,389	307,649	13,534	44,752	38,860	153				
201905	Accounts written off		(369,466)	70,606	197,426	15,394	48,718	37,299	24				
201906	Accounts written off		(575,091)	106,521	325,173	21,266	60,571	61,447	113				
201907	Accounts written off		(653,883)	126,130	361,501	25,491	64,370	75,931	459				
201908	Accounts written off		(531,027)	103,638	272,871	21,396	80,776	51,586	760				
201909	Accounts written off		(411,723)	101,888	214,481	15,408	41,784	37,267	894				
201910	Accounts written off		(403,078)	64,675	279,593	10,510	1,128	46,340	831				
201911	Accounts written off		(253,113)	48,068	174,560	3,749	6,325	19,675	736				
201912	Accounts written off		(354,442)	37,305	255,804	5,143	22,695	32,646	849				
201901	Reinstatements/Recoveries		85,967	(13,177)	(52,289)	(2,500)	(7,008)	(10,994)					
201902	Reinstatements/Recoveries		157,559	(25,784)	(97,550)	(4,307)	(8,607)	(21,311)					
201903	Reinstatements/Recoveries		168,449	(25,807)	(103,008)	(5,805)	(15,523)	(18,306)					
201904	Reinstatements/Recoveries		133,446	(22,547)	(79,571)	(4,562)	(10,783)	(15,984)					

				144200	144200	144200	144200	144200	144990 Accumulated	904 Uncollectible	903		
		131 Cash	142100 Customer A/R	Accumulated Retail W/O's	Accumulated Retail W/O's	Accumulated Retail W/O's	Accumulated Retail W/O's	Accumulated Retail W/O's	Provision for Uncollectibles	Accounts (Bad Debts)	Customer Accounts Expense-Records & Collection		
				ED.ID	ED.WA	GD.ID	GD.OR	GD.WA	CD.AA	CD.AA			
201905	Reinstatements/Recoveries		137,978	(8,416)	(110,584)	(2,290)	(5,251)	(11,439)					
201906	Reinstatements/Recoveries		153,393	(25,315)	(89,262)	(5,204)	(12,931)	(20,681)					
201907	Reinstatements/Recoveries		104,001	(15,828)	(64,930)	(3,616)	(5,959)	(13,669)					
201908	Reinstatements/Recoveries		125,721	(16,391)	(81,243)	(3,182)	(9,116)	(15,790)					
201909	Reinstatements/Recoveries		55,824	(10,337)	(28,248)	(983)	(8,829)	(7,427)					
201910	Reinstatements/Recoveries		176,319	(24,708)	(106,304)	(4,833)	(13,780)	(26,695)					
201911	Reinstatements/Recoveries		93,006	(12,591)	(61,640)	(2,857)	(3,513)	(12,405)					
201912	Reinstatements/Recoveries		89,802	(14,312)	(53,600)	(3,670)	(5,844)	(12,377)					
201901	Accounts Purged			(4,645)	(8,386)	(2,084)	(1,768)	(1,678)	18,560				
201902	Accounts Purged			(14,491)	(6,478)	(1,850)	(622)	(1,264)	24,705				
201903	Accounts Purged			(25,086)	(12,417)	(5,668)	(1,347)	(5,543)	50,062				
201904	Accounts Purged			(9,614)	(13,418)	(1,122)	(1,734)	(2,920)	28,808				
201905	Accounts Purged			(4,793)	(9,854)	(436)	(1,665)	(1,612)	18,360				
201906	Accounts Purged			(4,217)	(21,878)	(1,819)	(1,046)	(6,324)	35,284				
201907	Accounts Purged			(358,988)	(12,260)	(84,362)	(1,125)	(2,475)	459,210				
201908	Accounts Purged			(92,496)	(9,270)	(16,187)	(736)	(2,183)	120,872				
201909	Accounts Purged			(153,744)	(10,691)	(29,720)	(1,393)	(4,590)	200,137				
201910	Accounts Purged			(87,482)	(48,884)	(13,588)	(302)	(8,457)	158,714				
201911	Accounts Purged			(90,962)	(19,469)	(12,439)	(535)	(5,069)	128,475				
201912	Accounts Purged			(76,447)	(12,205)	(14,448)	(2,103)	(2,348)	107,552				
201901	Bankruptcy Collections	538							(538)				
201904	Bankruptcy Collections	538							(538)				
201907	Bankruptcy Collections	754							(754)				
201910	Bankruptcy Collections	754							(754)				
Subtotal of Transactions - Balance at 12/31/2019				3,674,198	14,132,699	658,349	2,405,734	2,667,388	(25,811,067)				
Balance 12/31/2019				3,674,198	14,132,699	658,349	2,405,734	2,667,388	(25,811,067)				
Balance 8/31/2020				3,346,231	15,251,718	592,484	2,545,041	2,914,054	(31,658,605)				
Beginning Balance 12/31/2018				-	-	3,930,864	12,296,891	726,926	2,100,299	2,419,430	(26,533,466)	-	
Record Provision for Uncollectible Accounts				-	-	-	-	-	-	(400,000)	400,000	-	
Collection Agency Fees				-	-	-	-	-	-	(231,694)	-	231,694	
Accounts written off				-	(4,902,101)	881,510	2,949,246	158,954	426,954	479,497	5,940	-	
Reinstatements/Recoveries				-	1,481,468	(215,212)	(928,230)	(43,808)	(107,142)	(187,076)	-	-	
Accounts Purged				-	-	(922,965)	(185,209)	(183,723)	(14,378)	(44,463)	1,350,737	-	
Bankruptcy Collections				2,584	-	-	-	-	-	(2,584)	-	-	
Ending Balance 12/31/2019				2,584	(3,420,633)	3,674,198	14,132,699	658,349	2,405,734	2,667,388	(25,811,067)	400,000	231,694
Write-Offs/Recoveries						666,298	2,021,017	115,146	319,812	292,421			

				144200	144200	144200	144200	144200	144990 Accumulated	904 Uncollectible	903
		131 Cash	142100 Customer A/R	Accumulated Retail W/O's ED.ID	Accumulated Retail W/O's ED.WA	Accumulated Retail W/O's GD.ID	Accumulated Retail W/O's GD.OR	Accumulated Retail W/O's GD.WA	Provision for Uncollectibles CD.AA	Accounts (Bad Debts) CD.AA	Customer Accounts Expense- Records & Collection
	Write-offs used in error			(256,667)	1,835,808	(68,577)	305,434	247,958			
	Difference - due to "purged" accounts			922,965	185,209	183,723	14,378	44,463			



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

Line No.	DESCRIPTION	Regulatory Expense
	Adjstment Number	2.04
	Workpaper Reference	G-RE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(58)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(58)
25	Total Gas Expense	(58)
26	OPERATING INCOME BEFORE FIT	58
	FEDERAL INCOME TAX	
27	Current Accrual	12
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 46
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**Avista Utilities**  
**Calculation of Regulatory Expense Adjustment - Gas**  
**Twelve Months Ended December 31, 2019**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense: (1)			
WUTC	295,440	295,440	
IPUC	137,539		137,539
TOTAL REVISED EXP	<u>432,979</u>	<u>295,440</u>	<u>137,539</u>
Less Accrual: (2)			
WUTC	353,408	353,408	
IPUC	200,494		200,494
TOTAL ACCRUAL	<u>553,901</u>	<u>353,408</u>	<u>200,494</u>
Adjustment	<u>(120,922)</u>	<u>(57,968)</u>	<u>(62,954)</u>

## NOTES:

- (1) Source of revised WUTC fees are shown workpaper reference page G-RE-2  
(2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3  
(1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2

**Avista Utilities**  
**WUTC Filing Fees Adjustment**  
**Twelve Months Ended December 31, 2019**

	<b>Total</b>	<b>WUTC FEES Washington</b>	<b>Idaho</b>
<b>Gas Revenues: (1)</b>			
Sales to Ultimate Consumers:			
(480) Residential	141,223,576	97,151,452	44,072,123
(481) Commercial / Industrial	67,329,877	47,979,148	19,350,728
(484) Interdepartmental	238,489	209,620	28,869
(499) Unbilled	(3,714,764)	(2,788,442)	(926,322)
Total Sales to Ultimate Consumers	205,077,177	142,551,778	62,525,399
Other Operating Revenues:			
(488) Misc Service Revenues	14,773	7,083	7,690
(489) Revenue From Gas Transport	5,770,419	5,183,204	587,215
(493) Rent From Gas Property	2,751	2,751	0
Total Other Operating Revenues	5,787,943	5,193,038	594,905
<b>Total Gas Subject to Fees</b>	210,865,120	147,744,816	63,120,304
<b>Fee Calculation</b>			
First \$50,000 @ .001 (Washington)		0.001000	0.000000
Fee Rate (2)		0.002000	0.002179
<b>REGULATORY FEES</b>	<b>432,979</b>	<b>295,440</b>	<b>137,539</b>

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

## Notes:

(1) Figures from Results report G-OPS-12A

Prep by: \_\_\_\_\_

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

Line No.	DESCRIPTION	Injuries & Damages
	Adjstment Number	2.05
	Workpaper Reference	G-ID
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(9)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(9)
25	Total Gas Expense	(9)
26	OPERATING INCOME BEFORE FIT	9
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 7
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**Avista Utilities**  
**Natural Gas System**  
**Injuries and Damages Adjustment**  
**Account 925**  
**Twelve Months Ended December 31, 2019**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	41,953	30,455	11,498
Total	<u>41,953</u>	<u>30,455</u>	<u>11,498</u>
Revised Annual Expense-Actual Direct 6 yr avg	<u>29,270</u>	<u>21,900</u>	<u>7,370</u>
Increase (Decrease) in Expense	(12,684)	<span style="border: 1px solid red; padding: 2px;">(8,555)</span>	(4,129)
Allocation Note 4: Jurisdictional Four Factor	100.000%	72.593%	27.407%

**Avista Utilities  
Injuries and Damages Adjustment  
Twelve Months Ended December 31, 2019**

<b>Six Year Average of Actual Injuries and Damages Payments</b>
---

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
FY DEC 31,2014	295,491	27,303	322,794	23,907	2,610	26,518
FY DEC 31,2015	82,249	21,297	103,547	29,008	8,889	37,896
FY DEC 31,2016	143,873	13,245	157,118	5,992	9,790	15,782
FY DEC 31,2017	202,277	22,344	224,621	21,509	11,290	32,800
FY DEC 31,2018	129,573	74,007	203,580	9,318	11,352	20,670
FY DEC 31,2019	97,945	57,368	155,314	41,667	286	41,953
6 yr Avg	<b>158,568</b>	<b>35,928</b>	<b>194,496</b>	<b>21,900</b>	<b>7,370</b>	<b>29,270</b>

Payments from Account 228210 by Service and State

Month	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE						
	228200	228200	228200	228210	228210	228210	228210	228210	228210	
	ED AN	GD AN	GD OR	ED ID	ED WA	ED MT	GD ID	GD WA	GD OR	
201901	(5,901)	(1,059)		150	5,751		39	1,020		-
201902	(3,186)		(639)	1,424	1,762				639	-
201903	(1,979)	(6,744)	(100,342)		1,979			6,744	342	(100,000)
201904	(3,750)	(216)	95,312	3,600	150		103	113	4,688	100,000
201905	(4,153)	(2,937)	(3,565)	3,092	1,061		144	2,793	3,565	-
201906	(37,413)	(2,650)	(16,128)	31,436	5,977			2,650	16,128	-
201907	(3,873)	(1,024)	(7,138)	160	3,713			1,024	7,138	-
201908	(12,044)		(2,657)	9,538	2,506				2,657	-
201909	(27,948)	(10,848)	(4,953)	205	27,743			10,848	4,953	-
201910	(36,086)	(16,200)	(21,951)	5,223	30,863			16,200	21,951	-
201911	(2,776)	(142)	(3,366)	441	2,335			142	3,366	-
201912	(16,206)	(135)	(5,185)	2,100	14,106			135	5,185	-
	<b>(155,314)</b>	<b>(41,953)</b>	<b>(70,611)</b>	<b>57,368</b>	<b>97,945</b>	<b>-</b>	<b>286</b>	<b>41,667</b>	<b>70,611</b>	<b>-</b>

Source: General Ledger

ORGANIZATION_DESC	Accounting Period	AVA Jet	Jurisdiction	Service	OR GD	Grand Total
			AN ED	GD		
L52 - Claims Accrual	201901	208-DC PAY	5,901	1,059		6,960
	201901	208-DC PAY	3,186		639	3,825
	201901	208-DC PAY	1,979	6,744	100,342	109,064
	201901	208-DC PAY	3,750	216	95,312	99,278
	201901	208-DC PAY	4,153	2,937	3,565	10,655
	201901	208-DC PAY	37,413	2,650	16,128	56,191
	201901	208-DC PAY	3,873	1,024	7,138	12,035
	201901	208-DC PAY	12,044		2,657	14,701
	201901	208-DC PAY	27,948	10,848	4,953	43,749
	201901	208-DC PAY	36,086	16,200	21,951	74,237
	201901	208-DC PAY	2,776	142	3,366	6,283
	201901	208-DC PAY	16,206	135	5,185	21,526
L52 - Claims Accrual Total			<u>155,314</u>	<u>41,953</u>	<u>261,236</u>	<u>458,504</u>



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

Line No.	DESCRIPTION	FIT / DFIT Expense
	Adjstment Number	2.06
	Workpaper Reference	G-FIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
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 Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	53
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (53)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

AVISTA UTILITIES  
Gas FIT Adjustment  
For the Twelve Months Ended December 31, 2019

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Taxable NOI per Results (Per G-FIT-12A)	(24,134,928)	(22,474,763)	(1,660,165)
<b>Schedule M Reallocations and Adjustments</b>			
<b>No Schedule M adjustments</b>			
Adjust Orig Sch M	0	0	0
Reallocated Taxable NOI	(24,134,928)	(22,474,763)	(1,660,165)
FIT Accrual per Results (Per G-FIT-12A)	(5,068,335)	(4,719,700)	(348,635)
Adjusted FIT Accrual	(5,068,335)	(4,719,700)	(348,635)
<b>Current FIT Adjustment</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
<b>Deferred FIT Adjustment</b>			
<b>Decoupling</b>			
Adjust Orig DFIT	52,766	52,766	0
<b>Total Deferred FIT Adjustment</b>	<b>52,766</b>	<b>52,766</b>	<b>0</b>
<b>Net FIT/DFIT Adj</b>	<b>52,766</b>	<b>52,766</b>	<b>0</b>

<b>Effective Tax Rate Test</b>			
Net Operating Income Before FIT	42,590,992	26,242,565	16,348,427
Less: Idaho ITC Deferral & Amortization	188,456	0	188,456
Less: Interest Charges	15,771,560	11,122,570	4,648,990
	26,630,976	15,119,995	11,510,981
Current FIT per ROO	(5,068,335)	(4,719,700)	(348,635)
Deferred FIT per ROO	8,935,009	6,500,601	2,434,408
Investment Tax Credit Amortization	(16,200)	(12,048)	(4,152)
Adjustment to FIT	52,766	52,766	0
Adjusted FIT Expense	3,903,240	1,821,619	2,081,621
Effective Tax Rate	14.66%	12.05%	18.08%
Adj for tax effect on Perm Differences (Includes: AFUDC Equity,		(30,201) 12.25%	(11,512) 18.18%

FIT Adjustments and Reallocations  
 Gas System  
 For the Twelve Months Ended December 31, 2019

(1) <b>Tax Reform Deferral and Amortization</b> Directly assigned Temporary Sch M amounts align with Deferred Taxes. No Adjustment Necessary			AMOUNT	
			WA      ID	
	Sch M		(\$1,469,943)	\$0
	DFIT		\$308,688	\$0
	DFIT Per ROO		(\$342,508)	\$41,610
	Flow Through DFIT		(651,196)	41,610
	M Related DFIT Per ROO		\$308,688	\$0

		Allocation
Sch M	\$0	# 99
WA	0	100.000%
ID	0	100.000%

		Allocation
DFIT	\$0	# 99
WA	0	100.000%
ID	0	100.000%

(2) <b>Decoupling</b> DFIT credit erroneously booked on balance sheet to balance sheet transfer for earnings sharing.			AMOUNT	
			WA      ID	
	Sch M		(\$1,404,768)	\$223,108
	DFIT		\$295,001	(\$46,853)
	DFIT Per ROO		\$242,235	(\$46,853)
	DFIT Adjustment		\$52,766	\$0

		Direct
Sch M	\$0	# 99
WA		100.000%
ID		100.000%

		Direct
DFIT	\$295,001	# 99
WA	52,766	100.000%
ID	0	100.000%

2.06 G FIT-DFIT Expense Page 4

2019		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
<b>SCH M</b>	Schedule Ms							
997082	Meal Disallowances	Perm	435,627	193,992	132,841	50,153	79,476	892,089
997112	AFUDC EQUITY TAX FLOW THROUGH	Perm	-	-	-	-	-	-
997113	AFUDC EQUITY CWIP	Perm	-	-	-	-	-	-
997120	Transportation Disallowance	Perm	36,234	17,576	10,973	4,666	6,792	76,241
997017	Amort - Invest in Exch Pwr	Perm	794,680	-	-	-	-	794,680
			<u>1,266,541</u>	<u>211,568</u>	<u>143,814</u>	<u>54,819</u>	<u>86,268</u>	<u>1,763,010</u>
997000	Book Depreciation	Plant	99,326,036	50,351,441	23,640,751	9,409,776	13,852,849	196,580,853
997001	Contributions In Aid of Construction	Plant	4,888,064	2,371,041	587,837	249,955	121,510	8,218,407
997049	Tax Depreciation	Plant	(122,785,667)	(59,559,354)	(28,732,182)	(12,217,268)	(19,925,537)	(243,220,008)
997080	Book Transportation Depr	Plant	3,934,647	1,908,570	930,793	395,785	1,666,199	8,835,994
997101	Repairs 481 (a)	Plant	(21,817,188)	(10,582,812)	(3,929,240)	(1,670,760)	(3,600,000)	(41,600,000)
997111	CAPITALIZED TRANSPORTATION		(163,919)	(79,512)	(49,642)	(21,109)	(30,728)	(344,910)
997119	AFUDC Tax CPI		2,030,087	984,730	506,100	215,200	369,479	4,105,596
			<u>(34,587,940)</u>	<u>(14,605,896)</u>	<u>(7,045,583)</u>	<u>(3,638,421)</u>	<u>(7,546,228)</u>	<u>(67,424,068)</u>
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	592,084	287,201	179,312	76,246	110,991	1,245,834
997007	Idaho PCA	Temp	-	(7,886,123)	-	-	-	(7,886,123)
997008	DSM Book Amortization	Temp	-	-	-	-	(135,318)	(135,318)
997009	Rathdrum Turbine Lease	Temp	(22,775)	(11,047)	-	-	-	(33,822)
997010	Deferred Gas Credit and Refunds	Temp	-	-	(21,959,815)	(9,719,992)	(6,168,057)	(37,847,864)
997016	Redemption Expense	Temp	637,405	309,184	144,469	61,430	89,424	1,241,912
997017	Amort - Invest in Exch Pwr	Temp	838,281	-	-	-	-	838,281
997018	DSM Tariff Rider	Temp	5,008,508	2,758,982	(263,546)	(156,114)	166,439	7,514,269
997020	FAS87 Current Pension Accrual	Temp	755,995	366,709	228,952	97,353	141,718	1,590,727
997024	Kettle Falls Disallowance	Temp	(5,609)	-	-	-	-	(5,609)
997027	Uncollectibles	Temp	(1,337,651)	(648,851)	(405,107)	(172,256)	(250,755)	(2,814,620)
997031	Decoupling Mechanism	Temp	(8,118,704)	(580,565)	(1,404,768)	223,108	(177,184)	(10,058,113)
997032	Interest Rate Swaps	Temp	(4,986,482)	(2,418,781)	(1,510,153)	(642,135)	(934,760)	(10,492,311)
997033	BPA Residential Exchange	Temp	(666,453)	(568,209)	-	-	-	(1,234,662)
997034	Montana Hydro Settlement	Temp	3,258,748	1,724,809	-	-	-	4,983,557
997035	SCH M (Leases)	Temp	17,056	7,595	5,201	1,964	3,112	34,928
997043	Washington Deferred Power Costs	Temp	1,096,569	-	-	-	-	1,096,569
997044	Non-Monetary Power Costs	Temp	171,288	83,086	-	-	-	254,374
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	747,435	319,744	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	(359,626)	22,206	269,250	(15,144)	(253,142)	(336,456)
997081	Deferred Compensation	Temp	453,409	219,934	137,314	58,388	84,995	954,040
997083	Paid Time Off	Temp	291,672	141,481	88,333	37,560	54,677	613,723
997088	Deferred O&M Colstrip & CS2	Temp	-	(261,474)	-	-	-	(261,474)
997095	WA REC DEF	Temp	(1,396,907)	-	-	-	-	(1,396,907)
997096	CDA Settlement Costs	Temp	22,032	10,687	-	-	-	32,719
997099	Kettle Falls Diesel Leak	Temp	124,329	60,308	-	-	-	184,637
997102	Amort Idaho Earnings Test (254229)	Temp	-	(87,014)	-	-	-	(87,014)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	-	117,223	-	-	-	117,223
997105	WA Excess Nat Gas Line Extension	Temp	-	-	(657,272)	-	-	(657,272)
997107	MDM System	Temp	(17,272,075)	-	(3,953,313)	-	249,000	(20,976,388)
997108	PROV FOR RATE REFUND - TAX REFORM	Temp	-	(40,777)	-	-	2,468,771	2,427,994
997109	TAX REFORM AMORTIZATION	Temp	(4,146,455)	(3,787,244)	(1,469,943)	-	(2,246,387)	(11,650,029)
997110	FISERVE	Temp	(728,253)	(330,841)	(445,756)	(214,574)	55,908	(1,663,516)
997114	AFUDC DEBT CWIP	Temp	311,589	151,142	94,364	40,125	58,410	655,630
997115	AFUDC EQUITY TAX DEFERRAL	Temp	778,866	342,779	229,489	110,152	(157,643)	1,303,643
997117	Colstrip Plant ADJ	Temp	-	(1,428,366)	-	-	-	(1,428,366)
997118	Natural Gas Deprec Exp Deferral	Temp	-	-	-	81,297	-	81,297
			<u>(23,838,477)</u>	<u>(10,531,931)</u>	<u>(30,692,989)</u>	<u>(9,964,456)</u>	<u>(6,839,801)</u>	<u>(81,867,654)</u>
<b>TOTAL</b>	<b>SCHEDULE Ms</b>		<b>(57,159,876)</b>	<b>(24,926,259)</b>	<b>(37,594,758)</b>	<b>(13,548,058)</b>	<b>(14,299,761)</b>	<b>(147,528,712)</b>
	DFIT Plant - Calculated	-21%	7,263,467	3,067,238	1,479,572	764,068	1,584,708	14,159,054
	Book AFUDC DFIT that will reverse in subsequent ye		877,716	425,752	101,860	43,312	64,893	1,513,533
	Flow Through DFIT, including ARAM		(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)	(9,463,052)
	ITC Flow Through DFIT and Allocation True-Up		36,377	17,645	-	-	-	54,022
	Plant DFIT		3,227,152	1,109,352	591,740	386,551	948,761	6,263,558
	Other DFIT (on Temp items)	-21%	4,891,101	2,211,706	6,445,528	2,092,536	1,436,358	17,077,228
	Other Flow-Through DFIT - Tax Reform		-	-	(651,196)	41,610	(148,968)	(758,554)
	TOTAL DFIT Calculated using Schedule M's		<u>8,118,253</u>	<u>3,321,058</u>	<u>6,386,072</u>	<u>2,520,697</u>	<u>2,236,152</u>	<u>22,582,232</u>
	PER ROO DFIT		7,830,166	3,631,221	6,500,601	2,434,408	2,248,418	22,644,814
	Difference - Immaterial		(288,087)	310,163	114,529	(86,289)	12,266	62,582
	Due to Allocation of Expense in ROO							



2019	Total FT	Other FT	ARAM FT	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
1 Electric	(3,599,988)	346,174	(3,946,162)	226,731	(3,373,257)	100.000%			67.337%	32.663%				(2,271,450)	(1,101,807)			
2 GAS	(426,269)	223,063	(649,332)	71,167	(355,102)		100.000%				70.165%	29.835%		-	-	(249,158)	(105,945)	
3 GAS-Oregon	(276,803)	(7,891)	(268,912)	34,301	(242,502)			100.000%					100.000%	-	-	-	-	(242,502)
4 Utility - CD AA	(5,144,648)	(310,168)	(4,834,480)		(5,144,648)	70.578%	20.513%	8.909%	67.337%	32.663%	70.165%	29.835%	100.000%	(2,444,999)	(1,185,990)	(740,466)	(314,855)	(458,337)
5 Utility - CD AN	(443)	-	(443)		(443)	77.874%	22.126%	0.000%	67.337%	32.663%	70.165%	29.835%	100.000%	(232)	(113)	(69)	(29)	-
6 Rathdrum Turbine	(347,100)	8	(347,108)		(347,100)	100.000%			67.337%	32.663%				(233,726)	(113,373)	-	-	
7	(9,795,251)	251,186	(10,046,437)	332,199	(9,463,052)									(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)

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

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjstment Number	2.07
	Workpaper Reference	G-OSC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(16)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(16)
25	Total Gas Expense	(16)
26	OPERATING INCOME BEFORE FIT	16
	FEDERAL INCOME TAX	
27	Current Accrual	3
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 13
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**AVISTA UTILITIES**  
**OFFICE SPACE CHARGES TO NON UTILITY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

Adjustment No. \_\_\_\_\_

Workpaper Ref. OSC-1

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS-North</u>	<u>OR</u>
Total Company Allocation to Non-Utility --	osc-2 \$ 106,259	\$74,995	\$21,797	\$9,467
Per utility 4 factor note 7 *	100.000%	70.578%	20.513%	8.909%
Per jurisdictional 4 factor note 4 * (WA portion only).		69.189%	72.593%	
Allocation to WA by service	<u>\$67,712</u>	<u>\$51,889</u>	<u>\$15,823</u>	
Adjustment to remove portion of office space for Non-Utility		<b>-51,889</b>	<b>-15,823</b>	

\* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: \_\_\_\_\_

Date: 4/22/2020

Mgr. Review: \_\_\_\_\_



**AVISTA UTILITIES**  
**OFFICE SPACE CHARGES TO NON UTILITY**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

Adjustment No. \_\_\_\_\_

Workpaper Ref. OSC-2

**Total hours charged** **OSC-3** 30,956

**(Excluding Executive Officers)**

Hours charged **28,653**

FTEs 13.78 a

Standard office space 99 b square feet  
 \$38.71 c Office Space Cost / per sq ft.  
 \$5,562 d Annual Cost/Workstation

**\$ 129,411** a\*b\*c+ a\*d

**(Executive Officers)**

Hours charged **OSC-3** **2,303**

FTEs 1.11 a

Average Executive Square footage 203 b square feet  
 \$38.71 c Office Space Cost / per sq ft.  
 \$7,840 d Annual Cost/Workstation

**\$ 17,381** a\*b\*c+ a\*d

**\$ 146,792** **All Employees**

Less: Amount Recorded in GL  
 CBR Adjustment

**\$ (40,533)**  
**\$ 106,259**

**OSC-1**

**Notes:**

(c) Office space rate is \$38.71, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$5,562 per workstation for non-officers.

Prep by: \_\_\_\_\_

Date: 4/22/2020

Mgr. Review: \_\_\_\_\_

	<b>Officers (EO1 Org)</b>	<b>Non-Offic Total</b>	
Subs	2,101	9,888	11,989
Non-utility	202	18,765	18,967
Total	<u>2,303</u>	<u>28,653</u>	<u>30,956</u>

Hours spent by employees on non-utility/subs activities.

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

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjstment Number	2.08
	Workpaper Reference	G-RET
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	1
16	Total Distribution	1
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	1
26	OPERATING INCOME BEFORE FIT	(1)
	FEDERAL INCOME TAX	
27	Current Accrual	(0)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (1)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Adjustment No. \_\_\_\_\_

**Avista Utilities**  
**Restate Public Utility Excise Tax to Actual**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

Workpaper Ref. RET-1

* Actual Payments:		Electric		Gas
January/19	RET-4	2,038,496	RET-4	769,798
February/19	RET-4	1,934,285	RET-4	797,464
March/19	RET-4	2,030,929	RET-4	862,149
April/19	RET-4	1,622,595	RET-4	476,943
May/19	RET-4	1,520,543	RET-4	306,253
June/19	RET-4	1,526,625	RET-4	202,460
July/19	RET-4	1,495,497	RET-4	101,792
August/19	RET-4	1,666,948	RET-4	139,096
September/19	RET-4	(128,578)	RET-4	183,858
October/19	RET-4	1,583,941	RET-4	346,316
November/19	RET-4	1,681,605	RET-4	586,095
December/19	RET-4	2,068,704	RET-4	880,886
Total Actual Payments		19,041,589		5,653,107
Add Back: Credits for Solar REC's Paid to Customers	RET-4	2,448,664		0
Total Paid adjusted for credits to customers		<u>21,490,253</u>		<u>5,653,107</u>
Washington State Excise Tax amount reflected in results		RET-2 21,458,072		RET-2 5,651,708
Timing Difference -Remove Dec 2018 Entry Recorded in Jan 2019		RET-2 (33,109)		RET-2 949
Timing Difference -Add Dec 2019 Entry Recorded in Jan 2020		RET-3 66,842		RET-3 (78)
Total Expense		<u>\$21,491,805</u>		<u>\$5,652,579</u>
Adjustment of Washington State Excise Tax		<b>33,733</b>		<b>871</b>

\* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),  
 (these values now incorporate LIHEAP tax credit and Renewable energy credits  
 as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (176,873.11)		RET-4 (117,915.40)
	LIHEAP Tax credit benefit to acct 908610	RET-3 176,873.11		RET-3 117,915.40
		<u>0.00</u>		<u>0.00</u>

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: \_\_\_\_\_

## 2.08 G Restate Excise Taxes Page 3

Adjustment No. \_\_\_\_\_

Workpaper Ref. RET-2

Transaction Analysis Selection: Accounting Period : '2019%' , GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise LIHEAP Tax Credit	(176,873.11)	(176,873.11)	-	-
				(176,873.11)	(176,873.11)	-	-
			WA Electric Excise Tax Current Month	21,443,626.24	21,443,626.24		
			WA Electric Excise Tax True Up April 2019	47,143.89	47,143.89		
			WA Electric Excise Tax True Up Aug 2019	10,721.54	10,721.54		
		RET-1	WA Electric Excise Tax True Up December 2018	33,109.10	33,109.10		
			WA Electric Excise Tax True Up February 2019	22,945.33	22,945.33		
			WA Electric Excise Tax True Up January 2019	8,958.95	8,958.95		
			WA Electric Excise Tax True Up July 2019	40,396.45	40,396.45		
			WA Electric Excise Tax True Up June 2019	(22,460.63)	(22,460.63)		
			WA Electric Excise Tax True Up March 2019	35,357.70	35,357.70		
			WA Electric Excise Tax True Up Nov 2019	10,303.41	10,303.41		
			WA Electric Excise Tax True Up Oct 2019	3,316.45	3,316.45		
			WA Electric Excise Tax True Up Sept 2019	1,526.40	1,526.40		
				21,634,944.83	21,634,944.83	-	-
			WA Natural gas "Other" April 2019 Estimate	314.00	314.00		
			WA Natural gas "Other" April 2019 True Up	(135.07)	(135.07)		
			WA Natural gas "Other" Aug 2019 True Up	(6.35)	(6.35)		
			WA Natural gas "Other" August 2019 Estimate	32.20	32.20		
			WA Natural gas "Other" Dec 2018 True Up	(138.79)	(138.79)		
			WA Natural gas "Other" Dec 2019 Estimate	490.00	490.00		
			WA Natural gas "Other" Feb 2019 Estimate	467.30	467.30		
			WA Natural gas "Other" Feb 2019 True Up	618.64	618.64		
			WA Natural gas "Other" Jan 2019 Estimate	505.00	505.00		
			WA Natural gas "Other" Jan 2019 True Up	(109.88)	(109.88)		
			WA Natural gas "Other" July 2019 Estimate	20.09	20.09		
			WA Natural gas "Other" July 2019 True Up	10.31	10.31		
			WA Natural gas "Other" June 2019 Estimate	53.44	53.44		
			WA Natural gas "Other" June 2019 True Up	(18.99)	(18.99)		
			WA Natural gas "Other" March 2019 Estimate	1,185.00	1,185.00		
			WA Natural gas "Other" March 2019 True Up	(633.10)	(633.10)		
			WA Natural gas "Other" May 2019 Estimate	134.87	134.87		
			WA Natural gas "Other" May 2019 True Up	(17.31)	(17.31)		
			WA Natural gas "Other" Nov 2019 Estimate	309.00	309.00		
			WA Natural gas "Other" Nov 2019 True Up	(21.56)	(21.56)		
			WA Natural gas "Other" Oct 2019 Estimate	122.00	122.00		
			WA Natural gas "Other" Oct 2019 True Up	2.33	2.33		
			WA Natural gas "Other" Sept 2019 Estimate	31.00	31.00		
			WA Natural gas "Other" Sept 2019 True Up	(3.28)	(3.28)		
				3,210.85	3,210.85	-	-
				21,461,282.57	21,461,282.57	-	-
				21,461,282.57	21,461,282.57	-	-
			WA Gas Excise LIHEAP Tax Credit	(117,915.40)	-	(117,915.40)	-
			WA Gas Excise Tax Current Month	5,770,509.20	-	5,770,509.20	-
			WA Gas Excise Tax True Up April 2019	(155.83)	-	(155.83)	-
			WA Gas Excise Tax True Up Aug 2019	(443.60)	-	(443.60)	-
		RET-1	WA Gas Excise Tax True Up December 2018	(948.92)	-	(948.92)	-
			WA Gas Excise Tax True Up February 2019	783.92	-	783.92	-
			WA Gas Excise Tax True Up January 2019	1,242.81	-	1,242.81	-
			WA Gas Excise Tax True Up July 2019	(2,470.33)	-	(2,470.33)	-
			WA Gas Excise Tax True Up June 2019	490.37	-	490.37	-
			WA Gas Excise Tax True Up March 2019	627.41	-	627.41	-
			WA Gas Excise Tax True Up Nov 2019	527.76	-	527.76	-
			WA Gas Excise Tax True Up Oct 2019	189.81	-	189.81	-
			WA Gas Excise Tax True Up Sept 2019	(201.37)	-	(201.37)	-
				5,652,235.83	-	5,651,708.07	-
				5,652,235.83	-	5,651,708.07	-
				5,652,235.83	-	5,651,708.07	-
				27,113,518.40	21,461,282.57	5,651,708.07	-

Prep by: \_\_\_\_\_

Adjustment No. \_\_\_\_\_

Transaction Analysis Selection: Accounting Period : '2019%' , GI Ferc Account : '908610'

Workpaper Ref. RET-3

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	Aug 2019 - LIHEAP from St. of WA DOR	51,621.18	51,621.18	-	-
			July 2019 - LIHEAP from St. of WA DOR	125,251.93	125,251.93	-	-
				-	-	-	-
				<b>RET-1</b> 176,873.11	<b>176,873.11</b>	-	-
	GD	WA	Aug 2019 - LIHEAP from St. of WA DOR	34,414.12	-	34,414.12	-
			July 2019 - LIHEAP from St. of WA DOR	83,501.28	-	83,501.28	-
				-	-	-	-
				<b>RET-1</b> 117,915.40	-	<b>117,915.40</b>	-
<b>Total</b>				<b>294,788.51</b>	<b>176,873.11</b>	<b>117,915.40</b>	<b>-</b>

Transaction Analysis Selection: Accounting Period : '202001' , GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise Tax Current Month	2,064,906.85	2,064,906.85	.00	.00
			<b>WA Electric Excise Tax True Up Dec 2019</b>	<b>RET-1</b> 66,842.48	66,842.48	.00	.00
			WA Natural gas "Other" Dec 2019 True Up	-124.25	-124.25	.00	.00
			WA Natural gas "Other" Jan 2020 Estimate	363.00	363.00	.00	.00
			Sub-total	2,131,988.08	2,131,988.08	.00	.00
	GD	WA	WA Gas Excise Tax Current Month	896,577.89	.00	896,577.89	.00
			<b>WA Gas Excise Tax True Up Dec 2019</b>	<b>RET-1</b> -77.56	.00	-77.56	.00
			Sub-total	896,500.33	.00	896,500.33	.00
<b>Total</b>				<b>3,028,488.41</b>	<b>2,131,988.08</b>	<b>896,500.33</b>	<b>.00</b>

Prep by: \_\_\_\_\_

**STATE OF WASHINGTON COMBINED EXCISE TAX RETURN**

STATE BUSINESS & OCCUPATION TAX		Summary	January/19	February/19	March/19	April/19	May/19	June/19	July/19	August/19	September/19	October/19	November/19	December/19
<b>STATE PUBLIC UTILITY TAX</b>														
<u>Power - Electricity Addendum</u>														
Adjusted Gross Amount		561,216,084.94	53,176,504.47	50,589,927.81	54,206,244.17	43,771,457.01	40,764,044.06	41,581,746.98	44,005,107.21	46,525,453.52	45,096,344.12	42,210,326.04	44,857,438.31	54,431,491.24
Deductions		1,793,401.55	145,505.28	36,242.46	77,262.83	210,606.42	43,371.94	178,153.90	273,474.29	170,401.24	184,831.20	101,016.77	179,734.10	192,801.12
Taxable Amount		559,422,683.39	53,030,999.19	50,553,685.35	54,128,981.34	43,560,850.59	40,720,672.12	41,403,593.08	43,731,632.92	46,355,052.28	44,911,512.92	42,109,309.27	44,677,704.21	54,238,690.12
<b>Tax Due @</b>	<b>0.038734</b>	<b>21,668,678.22</b>	<b>2,054,102.72</b>	<b>1,958,146.45</b>	<b>2,096,631.96</b>	<b>1,687,285.99</b>	<b>1,577,274.51</b>	<b>1,603,726.77</b>	<b>1,693,901.07</b>	<b>1,795,516.59</b>	<b>1,739,602.54</b>	<b>1,631,061.99</b>	<b>1,730,546.19</b>	<b>2,100,881.42</b>
Renewable Energy Credit	RET-1	(1,841,624.08)	0.00	0.00	(42,537.06)	0.00	0.00	(1,097.04)	0.00	0.00	(1,797,989.98)	0.00	0.00	0.00
Community Solar Credit	RET-1	(607,039.57)	(15,606.86)	(23,861.23)	(21,613.25)	(64,691.05)	(56,731.91)	(76,005.06)	(73,152.25)	(76,947.27)	(70,190.63)	(47,121.09)	(48,941.38)	(32,177.59)
Commute Trip Reduction	RET-1	(1,552.54)	0.00	0.00	(1,552.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60% Allocated LIHEAP Credit	RET-1	(176,873.11)	0.00	0.00	0.00	0.00	0.00	0.00	(125,251.93)	(51,621.18)	0.00	0.00	0.00	0.00
<b>Total Electric Tax:</b>		<b>19,041,588.92</b>	<b>2,038,495.86</b>	<b>1,934,285.22</b>	<b>2,030,929.11</b>	<b>1,622,594.94</b>	<b>1,520,542.60</b>	<b>1,526,624.67</b>	<b>1,495,496.89</b>	<b>1,666,948.14</b>	<b>(128,578.07)</b>	<b>1,583,940.90</b>	<b>1,681,604.81</b>	<b>2,068,703.83</b>
			RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
<u>Gas Distribution Addendum</u>														
Adjusted Gross Amount		150,042,994.13	19,992,420.46	20,694,436.18	22,381,436.27	12,401,721.24	7,974,022.52	5,289,678.63	4,869,910.88	4,536,879.70	4,798,124.79	9,001,987.97	15,218,231.07	22,884,144.41
Deductions		224,131.72	8,056.30	(8,148.14)	(407.32)	20,024.86	23,539.78	33,715.64	59,598.17	32,470.89	25,081.37	11,437.04	2,888.35	15,874.78
Taxable Amount		149,818,862.41	19,984,364.16	20,702,584.32	22,381,843.59	12,381,696.38	7,950,482.74	5,255,962.99	4,810,312.71	4,504,408.81	4,773,043.42	8,990,550.93	15,215,342.72	22,868,269.63
<b>Tax Due @</b>	<b>0.03852</b>	<b>5,771,022.58</b>	<b>769,797.71</b>	<b>797,463.55</b>	<b>862,148.62</b>	<b>476,942.94</b>	<b>306,252.60</b>	<b>202,459.69</b>	<b>185,293.25</b>	<b>173,509.83</b>	<b>183,857.63</b>	<b>346,316.02</b>	<b>586,095.00</b>	<b>880,885.75</b>
40% Allocated LIHEAP Credit	RET-1	(117,915.40)	0.00	0.00	0.00	0.00	0.00	0.00	(83,501.28)	(34,414.12)	0.000	0.00	0.00	0.00
<b>Total Gas Tax:</b>		<b>5,653,107.18</b>	<b>769,797.71</b>	<b>797,463.55</b>	<b>862,148.62</b>	<b>476,942.94</b>	<b>306,252.60</b>	<b>202,459.69</b>	<b>101,791.97</b>	<b>139,095.71</b>	<b>183,857.63</b>	<b>346,316.02</b>	<b>586,095.00</b>	<b>880,885.75</b>
			RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

Prep by: \_\_\_\_\_

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

Line No.	DESCRIPTION	Net Gains
	Adjstment Number	2.09
	Workpaper Reference	G-NGL
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(11)
15	Taxes	-
16	Total Distribution	(11)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(11)
26	OPERATING INCOME BEFORE FIT	11
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 9
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -



Avista Utilities  
 Property Dispositions  
 12 Months ended December 31, 2019

Adjustment No. \_\_\_\_\_  
 Workpaper Ref. NGL-1

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)
<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

GAS		AMORTIZATION PERIOD															
Year	Gain(Loss)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	TOTAL
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)	(15,629)
<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: \_\_\_\_\_

2.09 G NET GAINS AND LOSSES Page 3

Adjustment No. \_\_\_\_\_

Avista Utilities  
Property Dispositions  
12 Months ended December 31, 2019

Workpaper Ref. NGL-2

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>\$ 109,159</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>\$ 109,159</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%					

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

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

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

	BOOK	TAX	BALANCE CHECK
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

## 2.10 G Weather Normalization - Gas Cost Page 1

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

Line No.	DESCRIPTION	Weather Normalization / Gas Cost Adjust
	Adjstment Number	2.10
	Workpaper Reference	G-WNGC
	REVENUES	
1	Total General Business	\$ (3,931)
2	Total Transportation	-
3	Other Revenues	2,095
4	Total Gas Revenues	<u>(1,836)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(1,655)
6	Purchased Gas Expense	(3)
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>(1,658)</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(151)
16	Total Distribution	<u>(151)</u>
17	Customer Accounting	(13)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(8)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(8)</u>
25	Total Gas Expense	<u>(1,830)</u>
26	OPERATING INCOME BEFORE FIT	(6)
	FEDERAL INCOME TAX	
27	Current Accrual	(1)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (5)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

12.2019	Total	January	February	March	April	May	June	July	August	September	October	November	December	
<b>Weather Adjustment Revenue</b>														
WA 101	(\$3,175,654)	\$670,452	(\$3,914,641)	(\$2,177,041)	\$454,102	\$1,304,095	\$447,078	\$227,299	\$341,599	(\$632,348)	(\$1,828,914)	(\$127,811)	\$2,060,476	
WA 111	(\$754,316)	\$160,158	(\$936,071)	(\$520,353)	\$125,648	\$353,324	\$122,265	\$60,785	\$91,011	(\$168,380)	(\$492,033)	(\$34,111)	\$483,441	
WA 121	(\$876)	\$180	(\$1,069)	(\$863)	\$212	\$596	(\$207)	\$73	\$137	(\$259)	(\$687)	(\$57)	\$1,068	
<b>Total Revenue Adjustment</b>	<b>(\$3,930,846)</b>	\$830,790	(\$4,851,781)	(\$2,698,257)	\$579,962	\$1,658,015	\$569,136	\$288,157	\$432,747	(\$800,987)	(\$2,321,634)	(\$161,979)	\$2,544,985	
<b>Decoupling Revenue Offset</b>														
WA 101	(\$1,837,326)	\$396,776	(\$2,316,699)	(\$1,288,381)	\$268,739	\$771,769	\$264,583	\$134,517	\$202,159	(\$374,226)	(\$1,082,358)	(\$78,419)	\$1,264,214	
WA 111	(\$357,941)	\$78,175	(\$456,911)	(\$253,993)	\$61,331	\$172,463	\$59,680	\$29,670	\$44,424	(\$82,189)	(\$240,169)	(\$17,429)	\$247,007	
WA 121	(\$307)	\$68	(\$402)	(\$325)	\$80	\$224	(\$78)	\$27	\$52	(\$97)	(\$258)	(\$23)	\$425	
<b>Total WA</b>	<b>(\$2,195,574)</b>	\$475,019	(\$2,774,012)	(\$1,542,699)	\$330,150	\$944,456	\$324,185	\$164,214	\$246,635	(\$456,512)	(\$1,322,785)	(\$95,871)	\$1,511,646	
Revenue Related Expenses	\$100,267	0.045668 Decoupling Mechanism revenue conversion factor												
<b>Decoupling Adjustment</b>	<b>\$2,095,307</b>	\$78,243	(\$457,313)	(\$254,318)	\$61,411	\$172,687	\$59,602	\$29,697	\$44,476					
<b>Revenue not captured in Decoupling</b>														
WA 101	(\$1,338,328)	\$273,676	(\$1,597,942)	(\$888,660)	\$185,363	\$532,326	\$182,495	\$92,782	\$139,440	(\$258,122)	(\$746,556)	(\$49,392)	\$796,262	
WA 111	(\$396,375)	\$81,983	(\$479,160)	(\$266,360)	\$64,317	\$180,861	\$62,585	\$31,115	\$46,587	(\$86,191)	(\$251,864)	(\$16,682)	\$236,434	
WA 121	(\$569)	\$112	(\$667)	(\$538)	\$132	\$372	(\$129)	\$46	\$85	(\$162)	(\$429)	(\$34)	\$643	
<b>Total WA</b>	<b>(\$1,735,272)</b>	\$355,771	(\$2,077,769)	(\$1,155,558)	\$249,812	\$713,559	\$244,951	\$123,943	\$186,112	(\$344,475)	(\$998,849)	(\$66,108)	\$1,033,339	
<b>ID 101</b>														
ID 101	(\$1,510,916)	\$322,393	(\$1,911,974)	(\$1,029,477)	\$243,139	\$684,036	\$237,146	\$106,229	\$159,607	(\$301,616)	(\$955,003)	(\$68,428)	\$1,003,032	
ID 111	(\$250,561)	\$51,984	(\$308,456)	(\$166,310)	\$36,787	\$103,324	\$35,641	\$18,447	\$27,536	(\$51,976)	(\$144,841)	(\$10,179)	\$157,482	
<b>Total Revenue Adjustment</b>	<b>(\$1,761,477)</b>	\$374,377	(\$2,220,430)	(\$1,195,787)	\$279,926	\$787,360	\$272,787	\$124,676	\$187,143	(\$353,592)	(\$1,099,844)	(\$78,607)	\$1,160,514	
<b>FCA Revenue Offset</b>														
ID 101	(\$943,352)	\$204,828	(\$1,214,745)	(\$654,063)	\$154,475	\$434,592	\$150,667	\$67,491	\$101,404	(\$191,627)	(\$606,747)	(\$44,689)	\$655,062	
ID 111	(\$107,216)	\$22,829	(\$135,463)	(\$73,037)	\$16,156	\$45,376	\$15,652	\$8,101	\$12,093	(\$22,826)	(\$63,609)	(\$4,665)	\$72,177	
<b>Total ID</b>	<b>(\$1,050,568)</b>	\$227,657	(\$1,350,208)	(\$727,100)	\$170,631	\$479,968	\$166,319	\$75,592	\$113,497	(\$214,453)	(\$670,356)	(\$49,354)	\$727,239	
Revenue Related Expenses	\$6,070	0.005778 Fixed Cost Adjustment Mechanism revenue conversion factor												
<b>FCA Adjustment</b>	<b>\$1,044,498</b>	\$22,829	(\$135,463)	(\$73,037)	\$16,156	\$45,376	\$15,652							
<b>Revenue not captured in Decoupling</b>														
ID 101	(\$567,564)	\$117,565	(\$697,229)	(\$375,414)	\$88,664	\$249,444	\$86,479	\$38,738	\$58,203	(\$109,989)	(\$348,256)	(\$23,739)	\$347,970	
ID 111	(\$143,345)	\$29,155	(\$172,993)	(\$93,273)	\$20,631	\$57,948	\$19,989	\$10,346	\$15,443	(\$29,150)	(\$81,232)	(\$5,514)	\$85,305	
<b>Total ID</b>	<b>(\$710,909)</b>	\$146,720	(\$870,222)	(\$468,687)	\$109,295	\$307,392	\$106,468	\$49,084	\$73,646	(\$139,139)	(\$429,488)	(\$29,253)	\$433,275	
<b>Weather Adjustment Gas Cost Expense</b>														
WA 101	(\$1,276,113)	\$260,956	(\$1,523,672)	(\$847,356)	\$176,747	\$507,585	\$174,013	\$88,470	\$132,958	(\$246,125)	(\$711,857)	(\$47,097)	\$759,265	
WA 111	(\$377,889)	\$78,164	(\$456,842)	(\$253,954)	\$61,321	\$172,437	\$59,670	\$29,666	\$44,417	(\$82,177)	(\$240,132)	(\$15,908)	\$225,449	
WA 121	(\$541)	\$107	(\$636)	(\$513)	\$126	\$355	(\$123)	\$43	\$82	(\$154)	(\$408)	(\$33)	\$613	
<b>Total Gas Cost Adjustment</b>	<b>(\$1,654,543)</b>	\$339,227	(\$1,981,150)	(\$1,101,823)	\$238,194	\$680,377	\$233,560	\$118,179	\$177,457	(\$328,456)	(\$952,397)	(\$63,038)	\$985,327	
<b>GTI Gas Expense Adjustment</b>	<b>(\$2,598)</b>	\$562	(\$3,283)	(\$1,826)	\$393	\$1,123	\$386	\$195	\$293	(\$543)	(\$1,573)	(\$114)	\$1,789	
<b>ID 101</b>														
ID 101	(\$564,270)	\$116,882	(\$693,176)	(\$373,232)	\$88,149	\$247,994	\$85,976	\$38,513	\$57,865	(\$109,349)	(\$346,231)	(\$23,600)	\$345,939	
ID 111	(\$142,513)	\$28,985	(\$171,988)	(\$92,730)	\$20,512	\$57,611	\$19,873	\$10,285	\$15,354	(\$28,980)	(\$80,760)	(\$5,482)	\$84,807	
<b>Total Gas Cost Adjustment</b>	<b>(\$706,783)</b>	\$145,867	(\$865,164)	(\$465,962)	\$108,661	\$305,605	\$105,849	\$48,798	\$73,219	(\$138,329)	(\$426,991)	(\$29,082)	\$430,746	
<b>GTI Gas Expense Adjustment</b>	<b>(\$1,017)</b>	\$220	(\$1,305)	(\$703)	\$164	\$461	\$160	\$74	\$110	(\$209)	(\$644)	(\$47)	\$702	
<b>Margin</b>	<b>(\$81,240)</b>	\$16,615	(\$97,089)	(\$53,931)	\$11,695	\$33,385	\$11,464	\$5,781	\$8,679	(\$16,077)	(\$46,732)	(\$3,080)	\$48,050	

12.2019		Total	January	February	March	April	May	June	July	August	September	October	November	December	
Weighted Block Rate Calculation															
WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191)															
WA 101		0.69741	0.70155	0.70155	0.70155	0.70155	0.70155	0.70155	0.70155	0.70155	0.70155	0.70155	0.67668	0.67668	
WA 111		0.53494	0.53895	0.53895	0.53895	0.53895	0.53895	0.53895	0.53895	0.53895	0.53895	0.53895	0.51488	0.51488	
WA 121		0.43812	0.44211	0.44211	0.44211	0.44211	0.44211	0.44211	0.44211	0.44211	0.44211	0.44211	0.41818	0.41818	
ID 101		0.72791	0.73122	0.73122	0.73122	0.73122	0.73122	0.73122	0.73122	0.73122	0.73122	0.73122	0.71135	0.71135	
ID 111		0.47214	0.47545	0.47545	0.47545	0.47545	0.47545	0.47545	0.47545	0.47545	0.47545	0.47545	0.45558	0.45558	
Effective WACOG by Month															
WA 101		0.26911	0.27306	0.27306	0.27306	0.27306	0.27306	0.27306	0.27306	0.27306	0.27306	0.27306	0.24935	0.24935	
WA 111		0.25921	0.26303	0.26303	0.26303	0.26303	0.26303	0.26303	0.26303	0.26303	0.26303	0.26303	0.24011	0.24011	
WA 121		0.25912	0.26292	0.26292	0.26292	0.26292	0.26292	0.26292	0.26292	0.26292	0.26292	0.26292	0.24011	0.24011	
ID 101		0.26181	0.26510	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.24534	0.24534	
ID 111		0.26181	0.26510	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.24534	0.24534	
WA Schedule 101	17 GRC Block Usage, Bills, & Baseload			Baseload Usage	Percentage	WS Usage	Percentage						5/1/2018	11/1/2018	11/1/2019
Block 1		70,235,875		24,017,006	100.00%	46,218,869	56.43%						0.36723	0.36723	0.36723
Block 2		35,679,397			0.00%	35,679,397	43.57%						0.47729	0.47729	0.47729
		105,915,272		24,017,006	100.00%	81,898,266	100.00%						0.41518	0.41518	0.41518
		1,847,462	13	24,017,006	100.00%								0.28488	0.28637	0.26150
													Gas Cost Rev	Gas Cost Exp	Gas Cost Exp
													0.27180	0.27306	0.24935
													GTI Exp Rate	GTI Exp Rate	GTI Exp Rate
													0.00047	0.00047	0.00047
WA Schedule 111															
Block 1		5,785,416		5,785,416	33.67%	0	0.00%						0.48625	0.48625	0.48625
Block 2		14,299,409		11,398,727	66.33%	2,900,682	11.13%						0.33354	0.33354	0.33354
Block 3		23,171,235		0	0.00%	23,171,235	88.87%						0.25424	0.25424	0.25424
		43,256,060		17,184,143	100.00%	26,071,917	100.00%						0.26307	0.26307	0.26307
		32,983	521	17,184,143									Gas Cost Rev	Gas Cost Exp	Gas Cost Exp
													0.27568	0.27588	0.25181
													Gas Cost Rev	Gas Cost Exp	Gas Cost Exp
													0.26301	0.26303	0.24011
													GTI Exp Rate	GTI Exp Rate	GTI Exp Rate
													0.00038	0.00038	0.00038
WA Schedule 121															
Block 1		135,553		135,553	4.39%	0	0.00%						0.48088	0.48088	0.48088
Block 2		135,553		135,553	4.39%	0	0.00%						0.34850	0.34850	0.34850
Block 3		2,127,460		2,127,460	68.84%	0	0.00%						0.26767	0.26767	0.26767
Block 4		953,143		692,067	22.39%	261,076	30.80%						0.21692	0.21692	0.21692
Block 5		586,572		0	0.00%	586,572	69.20%						0.14387	0.14387	0.14387
		3,938,281		3,090,633	100.01%	847,648	100.00%						0.16637	0.16637	0.16637
		273	11,321	3,090,633									Gas Cost Rev	Gas Cost Exp	Gas Cost Exp
													0.28163	0.27574	0.25181
													Gas Cost Rev	Gas Cost Exp	Gas Cost Exp
													0.26869	0.26292	0.24011
													GTI Exp Rate	GTI Exp Rate	GTI Exp Rate
													0.00031	0.00031	0.00031
ID Schedule 101													1/1/2019	11/1/2018	11/1/2019
Block 1	all therms												0.46457	0.44815	0.46457
													Gas Cost Rev	Gas Cost Exp	Gas Cost Exp
													0.26665	0.26665	0.24678
													Gas Cost Rev	Gas Cost Exp	Gas Cost Exp
													0.26510	0.26510	0.24534
													GTI Exp Rate	GTI Exp Rate	GTI Exp Rate
													0.00040	0.00040	0.00040
ID Schedule 111	17 GRC Block Usage, Bills, & Baseload														
Block 1		2,975,097		2,975,097	24.57%	0	0.00%						0.51193	0.49511	0.51193
Block 2		6,965,891		6,965,891	57.52%	0	0.00%						0.30505	0.30366	0.30505
Block 3		8,708,834		2,169,482	17.91%	6,539,352	75.53%						0.22220	0.22127	0.22220
Block 4		2,118,897		0	0.00%	2,118,897	24.47%						0.16742	0.16680	0.16742
		20,768,719		12,110,470	100.00%	8,658,249	100.00%						0.20880	0.20794	0.20880
		17,057	710	12,110,470									Gas Cost Rev	Gas Cost Exp	Gas Cost Exp
													0.26665	0.26665	0.24678
													Gas Cost Rev	Gas Cost Exp	Gas Cost Exp
													0.26510	0.26510	0.24534
													GTI Exp Rate	GTI Exp Rate	GTI Exp Rate
													0.00040	0.00040	0.00040

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Adjustment No. 2.10

Worksheet Ref. G-WN-\_\_

12.2019	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,513	1,103	915	775	542	298	137	26	30	158	534	863	1,132
Actual DDH	6,748	1,052	1,218	938	500	180	96	8	3	209	697	875	972
DDH Adjustment to Normal	-235	51	-303	-163	42	118	41	18	27	-51	-163	-12	160
Rate Group													
WA Res Sched 101	-3,700,254	801,385	-4,675,837	-2,602,571	556,636	1,601,925	548,638	273,995	411,853	-761,951	-2,247,062	-162,745	2,555,480
No of Cust	153,136	152,262	149,533	154,716	150,948	154,620	152,408	153,138	153,459	150,304	157,012	154,466	154,765
Usage/DDH	0.1032	0.1032	0.1032	0.1032	0.0878	0.0878	0.0878	0.0994	0.0994	0.0994	0.0878	0.0878	0.1032
WA Com Sched 101	-717,319	152,508	-894,162	-495,086	89,553	253,875	87,609	49,082	73,744	-136,943	-355,590	-25,826	483,917
No of Cust	12,130	12,092	11,933	12,282	12,060	12,169	12,086	12,119	12,139	11,934	12,339	12,173	12,230
Usage/DDH	0.2473	0.2473	0.2473	0.2473	0.1768	0.1768	0.1768	0.2250	0.2250	0.2250	0.1768	0.1768	0.2473
WA Ind Sched 101	-7,803	1,779	-9,989	-5,530	1,095	3,077	1,025	919	1,323	-2,464	-4,310	-309	5,581
No of Cust	72	73	69	71	72	72	69	74	71	70	73	71	73
Usage/DDH	0.4778	0.4778	0.4778	0.4778	0.3622	0.3622	0.3622	0.6903	0.6903	0.6903	0.3622	0.3622	0.4778
WA Res Sched 111	-57,062	12,788	-73,462	-41,549	9,869	27,635	9,699	0	0	0	-39,712	-2,716	40,386
No of Cust	299	302	292	307	299	298	301	300	299	289	310	288	304
Usage/DDH	0.8303	0.8303	0.8303	0.8303	0.7859	0.7859	0.7859	0.0000	0.0000	0.0000	0.7859	0.7859	0.8303
WA Com Sched 111	-1,271,012	277,033	-1,620,507	-900,058	218,130	613,516	212,234	112,785	168,868	-312,423	-854,006	-62,094	875,510
No of Cust	2,723	2,722	2,680	2,767	2,726	2,729	2,717	2,732	2,727	2,671	2,750	2,716	2,742
Usage/DDH	1.9956	1.9956	1.9956	1.9956	1.9052	1.9052	1.9052	2.2935	2.2935	2.2935	1.9052	1.9052	1.9956
WA Ind Sched 111	-32,554	7,345	-42,873	-23,887	5,135	14,427	4,925	0	0	0	-19,229	-1,441	23,044
No of Cust	57	57	56	58	57	57	56	57	55	57	55	56	57
Usage/DDH	2.5267	2.5267	2.5267	2.5267	2.1449	2.1449	2.1449	0.0000	0.0000	0.0000	2.1449	2.1449	2.5267
WA Com Sched 121	-1,850	407	-2,419	-1,952	480	1,349	-469	165	310	-585	-1,553	-137	2,554
No of Cust	4	4	4	6	6	6	-6	4	5	5	5	6	8
Usage/DDH	1.9956	1.9956	1.9956	1.9052	1.9052	1.9052	2.2935	2.2935	2.2935	1.9052	1.9052	1.9052	1.9956
ID Res Sched 101	-1,686,777	365,709	-2,172,055	-1,170,125	279,093	785,066	272,541	121,366	182,508	-345,273	-1,096,977	-80,907	1,172,277
No of Cust	76,580	76,042	76,018	76,126	76,205	76,297	76,231	76,446	76,639	76,758	77,178	77,319	77,696
Usage/DDH	0.0943	0.0943	0.0943	0.0943	0.0872	0.0872	0.0872	0.0882	0.0882	0.0882	0.0872	0.0872	0.0943
ID Com Sched 101	-339,365	74,206	-436,987	-234,741	52,726	148,462	51,112	23,506	35,159	-66,128	-206,428	-15,104	234,852
No of Cust	7,724	7,723	7,655	7,644	7,735	7,752	7,681	7,741	7,719	7,686	7,803	7,755	7,791
Usage/DDH	0.1884	0.1884	0.1884	0.1884	0.1623	0.1623	0.1623	0.1687	0.1687	0.1687	0.1623	0.1623	0.1884
ID Ind Sched 101	-4,448	983	-5,730	-3,024	692	1,944	663	405	608	-1,082	-2,635	-183	2,911
No of Cust	52	54	53	52	53	53	52	52	52	49	52	49	51
Usage/DDH	0.3568	0.3568	0.3568	0.3568	0.3109	0.3109	0.3109	0.4331	0.4331	0.4331	0.3109	0.3109	0.3568
ID Res Sched 111	-17,944	3,704	-22,415	-11,948	2,846	7,639	2,654	2,154	3,232	-6,104	-10,650	-784	11,728
No of Cust	108	107	109	108	112	107	107	108	108	108	108	108	108
Usage/DDH	0.6787	0.6787	0.6787	0.6787	0.6050	0.6050	0.6050	1.1082	1.1082	1.1082	0.6050	0.6050	0.6787

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

Workpaper Ref. G-WN-\_\_

	12.2019	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 111		-473,020	100,581	-597,131	-321,701	71,301	199,878	69,244	36,644	54,684	-103,215	-280,790	-20,612	318,097
No of Cust		1,363	1,362	1,361	1,363	1,358	1,355	1,351	1,365	1,358	1,357	1,378	1,374	1,373
Usage/DDH			1,4480	1,4480	1,4480	1,2501	1,2501	1,2501	1,4914	1,4914	1,4914	1,2501	1,2501	1,4480
ID Ind Sched 111		-22,521	5,051	-29,221	-16,145	3,227	9,801	3,065	0	0	0	-13,200	-947	15,848
No of Cust		38	38	37	38	37	40	36	40	37	37	39	38	38
Usage/DDH			2,6065	2,6065	2,6065	2,0765	2,0765	2,0765	0,0000	0,0000	0,0000	2,0765	2,0765	2,6065
WA subtotal		-5,787,854	1,253,245	-7,319,249	-4,070,633	880,898	2,515,804	863,661	436,946	656,098	-1,214,366	-3,521,462	-255,268	3,986,472
ID subtotal		-2,544,075	550,234	-3,263,539	-1,757,684	409,885	1,152,790	399,279	184,075	276,191	-521,802	-1,610,680	-118,537	1,755,713
Summarize by Schedule														
WA 101		-4,425,376	955,672	-5,579,988	-3,103,187	647,284	1,858,877	637,272	323,996	486,920	-901,358	-2,606,962	-188,880	3,044,978
WA 111		-1,360,628	297,166	-1,736,842	-965,494	233,134	655,578	226,858	112,785	168,868	-312,423	-912,947	-66,251	938,940
WA 121		-1,850	407	-2,419	-1,952	480	1,349	-469	165	310	-585	-1,553	-137	2,554
ID 101		-2,030,590	440,898	-2,614,772	-1,407,890	332,511	935,472	324,316	145,277	218,275	-412,483	-1,306,040	-96,194	1,410,040
ID 111		-513,485	109,336	-648,767	-349,794	77,374	217,318	74,963	38,798	57,916	-109,319	-304,640	-22,343	345,673



**Weather Sensitivity Regression Summary for January 2009 through 2018**

Adj R <sup>2</sup>	Dependent Variable	Summer Mo Heating Jul, Aug, Sep	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Usage/Cust Base Load	Usage/Cust 2018 Low	Durbin Watson Test Result
<b>Washington Gas</b>							
0.991	WR101	0.0994	0.0878	0.1032	9	13	No Autocorrelation
0.983	WC101	0.2250	0.1768	0.2473	0	11	No Autocorrelation
0.963	WI101	0.6903	0.3622	0.4778	-38	5	Corrected with AR(1)
0.990	WT101	0.1142	0.0953	0.1153	8	13	No Autocorrelation
0.959	WR111	0.0000	0.7859	0.8303	488	320	Corrected with AR(1)
0.992	WC111	2.2935	1.9052	1.9956	483	562	Corrected with AR(1),(2),(3)
0.858	WI111	0.0000	2.1449	2.5267	2,246	2,196	Corrected with AR(1),(2)
0.991	WT111	2.2429	1.7790	1.8827	507	568	Corrected with AR(1),(2),(3)
0.992	WC121	2.2935	1.9052	1.9956	483	562	combined with 111
0.991	WT121	2.2429	1.7790	1.8827	507	568	combined with 111
<b>Idaho Gas</b>							
0.995	IR101	0.0882	0.0872	0.0943	9	13	Corrected with AR(1),(2)
0.981	IC101	0.1687	0.1623	0.1884	0	10	Corrected with AR(1),(2)
0.965	II101	0.4331	0.3109	0.3568	-27	6	Corrected with AR(1),(3)
0.993	IT101	0.0995	0.0929	0.1042	7	12	Corrected with AR(1),(2)
0.973	IR111	1.1082	0.6050	0.6787	231	229	Corrected with AR(1)
0.977	IC111	1.4914	1.2501	1.4480	592	635	Corrected with AR(1),(2)
0.671	II111	0.0000	2.0765	2.6065	4,133	4,076	Corrected with AR(1),(2)
0.977	IT111	1.4853	1.2863	1.4262	636	692	Corrected with AR(1)

Dependent Variable Name Code

*1st letter*

W = Washington Jurisdiction

I = Idaho Jurisdiction

*2nd letter*

R = Residential Class

C = Commercial Class

I = Industrial Class

T = Total Schedule

*Numerical reference*

Rate Schedule

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

AVISTA UTILITIES  
 Weather Normalization  
 Degree Day Comparison  
 Twelve Months Ended December 31, 2019

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	1990- 2019 30 YEAR AVG DDH	ADJUSTMENT NORM - ACT DDH
Jan - 19	1,052	1,103	51
Feb - 19	1,218	915	-303
Mar - 19	938	775	-163
Apr - 19	500	542	42
May - 19	180	298	118
Jun - 19	96	137	41
Jul - 19	8	26	18
Aug - 19	3	30	27
Sep - 19	209	158	-51
Oct - 19	697	534	-163
Nov - 19	875	863	-12
Dec - 19	972	1,132	160
	<hr/>	<hr/>	<hr/>
	6,748	6,513	-235
Heating Season Adjustment	6528	6,299	-229

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

2.10 G Weather Normalization - Gas Cost Page 8

Adjustment No. 2.10

Workpaper Ref. C-WN-\_\_

Spokane AP Weather Station  
Heating Degree Day History

														Heating Season
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1	2018 - 2019	15	24	169	517	836	1,021	1,052	1,218	938	500	180	96	6,566
2	2017 - 2018	0	3	166	560	811	1,179	960	968	783	543	125	103	6,201
3	2016 - 2017	20	10	158	508	637	1,289	1,379	992	741	556	272	66	6,628
4	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
5	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
6	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
7	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
8	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
9	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
10	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
11	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
12	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
13	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
14	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
15	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
16	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
17	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
18	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
19	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
20	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
21	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
22	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
23	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
24	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
25	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
26	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
27	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
28	1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
29	1990 - 1991	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
30	1989 - 1990	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
1990 - 2019 30-Year Average		26	30	158	534	863	1,132	1,103	915	775	542	298	137	6,513

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

Summarize No of Customers by Code

		201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912
WA Residential Sch 101	WR101	152,262	149,533	154,716	150,948	154,620	152,408	153,138	153,459	150,304	157,012	154,466	154,765
WA Commercial Sch 101	WC101	12,092	11,933	12,282	12,060	12,169	12,086	12,119	12,139	11,934	12,339	12,173	12,230
WA Industrial Sch 101	WI101	73	69	71	72	72	69	74	71	70	73	71	73
WA Total Sch 101	WT101	164,455	161,561	167,095	163,106	166,886	164,587	165,355	165,693	162,332	169,448	166,729	167,092
WA Residential Sch 111	WR111	302	292	307	299	298	301	300	299	289	310	288	304
WA Commercial Sch 111	WC111	2,722	2,680	2,767	2,726	2,729	2,717	2,732	2,727	2,671	2,750	2,716	2,742
WA Industrial Sch 111	WI111	57	56	58	57	57	56	57	55	57	55	56	57
WA Total Sch 111	WT111	3,100	3,048	3,152	3,102	3,104	3,095	3,110	3,102	3,037	3,137	3,081	3,124
WA Residential 121	WR121	-	-	-	-	-	-	-	-	-	-	-	-
WA Commercial Sch 121	WC121	4	4	6	6	6	(6)	4	5	5	5	6	8
WA Industrial Sch 121	WI121	-	-	-	-	-	-	-	-	-	-	-	-
WA Total Sch 121	WT121	4	4	6	6	6	(6)	4	5	5	5	6	8
WA Total Sch 131	WT131	2	2	2	2	2	2	2	2	1	3	2	1
		-	-	-	-	-	-	-	-	-	-	-	-
ID Residential Sch 101	IR101	76,042	76,018	76,126	76,205	76,297	76,231	76,446	76,639	76,758	77,178	77,319	77,696
ID Commercial Sch 101	IC101	7,723	7,655	7,644	7,735	7,752	7,681	7,741	7,719	7,686	7,803	7,755	7,791
ID Industrial Sch 101	II101	54	53	52	53	53	52	52	52	49	52	49	51
ID Total Sch 101	IT101	83,824	83,731	83,827	83,998	84,107	83,969	84,244	84,415	84,498	85,038	85,128	85,543
ID Residential Sch 111	IR111	107	109	108	112	107	107	108	108	108	108	108	108
ID Commercial Sch 111	IC111	1,362	1,361	1,363	1,358	1,355	1,351	1,365	1,358	1,357	1,378	1,374	1,373
ID Industrial Sch 111	II111	38	37	38	37	40	36	40	37	37	39	38	38
ID Total Sch 111	IT111	1,511	1,511	1,513	1,511	1,506	1,498	1,517	1,507	1,506	1,529	1,524	1,523
ID Commercial Sch 121	IC121	-	-	-	-	-	-	-	-	-	-	-	-
ID Industrial Sch 121	II121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 121	IT121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 131	IT131	-	-	-	-	-	-	-	-	-	-	-	-

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

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjstment Number	2.11
	Workpaper Reference	G-EAS
	REVENUES	
1	Total General Business	\$ 8,060
2	Total Transportation	-
3	Other Revenues	(59,974)
4	Total Gas Revenues	(51,914)
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(47,738)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	1,928
8	Total Production	(45,810)
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	309
16	Total Distribution	309
17	Customer Accounting	27
18	Customer Service & Information	(8,485)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	16
21	Depreciation/Amortization	-
22	Regulatory Amortizations	1,205
23	Taxes	-
24	Total Admin. & General	1,221
25	Total Gas Expense	(52,738)
26	OPERATING INCOME BEFORE FIT	824
	FEDERAL INCOME TAX	
27	Current Accrual	173
28	Debt Interest	-
29	Deferred FIT	651
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (0)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Avista Utilities  
 Eliminate Adder Schedules  
 Twelve Months Ended December 31, 2019

Adjustment No. 2.11

Adder Schedule Amounts Embedded in Results of Operations  
 Washington Natural Gas

Workpaper Ref. G-EAS-1

Line No.	DESCRIPTION	Conversion Factor	Schedule 150 Purchased Gas Costs	Consolidate Gas Costs	Gas Costs in Results of Operations	Schedule 155 Prior PGA Amortization	Schedule 174 Tax Reform Temporary Rebate	Schedule 175 Decoupling Rebate / Surcharge	Schedule 189/191/192 Public Purpose Tariff Riders	Eliminate Contra Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedules and Consolidate Gas Costs Adjustment 000's
REVENUES												
1	Total General Business	0.956282	\$ 55,217,121		\$ 55,217,121	\$ (12,858,931)	\$ (2,122,113)	\$ (1,952,904)	\$ 8,872,616		\$ (8,061,332)	\$ 8,060
2	Total Transportation				\$ -						\$ -	
3	Other Revenues		\$ 58,106,774	\$ (58,106,774)	\$ -			\$ 1,867,528		\$ -	\$ 1,867,528	\$ (59,974)
4	Total Gas Revenues		\$ 113,323,895	\$ (58,106,774)	\$ 55,217,121	\$ (12,858,931)	\$ (2,122,113)	\$ (85,377)	\$ 8,872,616	\$ -	\$ (6,193,805)	\$ (51,914)
EXPENSES												
Production Expenses												
5	City Gate Purchases		\$ 112,838,165	\$ (60,035,023)	\$ 52,803,142	\$ (12,296,765)	\$ -	\$ -			\$ (12,296,765)	\$ (47,738)
6	Purchased Gas Expense				-						\$ -	
7	Net Nat Gas Storage Trans		\$ (1,928,249)	\$ 1,928,249	-						\$ -	\$ 1,928
8	Total Production		\$ 110,909,916	\$ (58,106,774)	\$ 52,803,142	\$ (12,296,765)	\$ -	\$ -	\$ -	\$ -	\$ (12,296,765)	\$ (45,810)
Underground Storage												
9	Operating Expenses				-						\$ -	
10	Depreciation/Amortization				-						\$ -	
11	Taxes				-						\$ -	
12	Total Underground Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution												
13	Operating Expenses				-						\$ -	
14	Depreciation/Amortization				-						\$ -	
15	Taxes	0.038392	\$ 2,119,889		2,119,889	\$ (493,679)	\$ (81,472)	\$ (74,976)	\$ 340,636		\$ (309,490)	\$ 309
16	Total Distribution		\$ 2,119,889	\$ -	\$ 2,119,889	\$ (493,679)	\$ (81,472)	\$ (74,976)	\$ 340,636	\$ -	\$ (309,490)	\$ 309
17	Customer Accounting	0.003326	\$ 183,655		183,655	\$ (42,769)	\$ (7,058)	\$ (6,495)	\$ 29,511		\$ (26,812)	\$ 27
18	Customer Service & Information				-				\$ 8,484,724		\$ 8,484,724	\$ (8,485)
19	Sales Expenses				-						\$ -	
Administrative & General												
20	Operating Expenses	0.002000	\$ 110,434		110,434	\$ (25,718)	\$ (4,244)	\$ (3,906)	\$ 17,745		\$ (16,123)	\$ 16
21	Depreciation/Amortization				-						\$ -	
22	Regulatory Amortizations				-		\$ (1,205,040)				\$ (1,205,040)	\$ 1,205
23	Taxes				-						\$ -	
24	Total Admin. & General		\$ 110,434	\$ -	\$ 110,434	\$ (25,718)	\$ (1,209,284)	\$ (3,906)	\$ 17,745	\$ -	\$ (1,221,163)	\$ 1,221
25	Total Gas Expense		\$ 113,323,895	\$ (58,106,774)	\$ 55,217,121	\$ (12,858,931)	\$ (1,297,814)	\$ (85,377)	\$ 8,872,616	\$ -	\$ (5,369,506)	\$ (52,738)
26	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ (824,299)	\$ -	\$ -	\$ -	\$ (824,299)	\$ 824
	FIT @ 21%		\$ -	\$ -	\$ -	\$ -	\$ (173,103)	\$ -	\$ -	\$ -	\$ (173,103)	\$ 173
	DFIT Flow Through Tax Reform Amort						\$ (651,196)				\$ (651,196)	\$ 651
	NET OPERATING INCOME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -

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

Query Name: V2 Transactions\_by\_FERC\_GL\_Detail

Accounting Periods : 201901 through 201912

Selected Accounts

Adjustment No. \_2.11\_

Workpaper Ref. G-EAS-2

Source Id:<All>	Jurisdiction:WA	Service:GD
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Ferc Acct	Ferc Acct Desc	Transaction Amount
407230	TAX REFORM AMORTIZATION	(\$1,205,040.10)
805110	AMORTIZE RECOVERABLE GAS COSTS	(\$12,296,765.33)
908600	CUST SVC & INFO EXP	\$8,515,255.06
908690	AMORT UNBILLED DSM TARIFF RIDE	(\$30,531.00)
495311	CONTRA DECOUPLING DEFFERAL	\$0.00
495329	AMORTIZE RES DECOUPLING	(\$2,439,657.86)
495339	AMORTIZE NON-RES DECOUPLING	\$572,130.32
Total		(\$6,884,608.91)

Schedule 174 amortization, calendar ( Tax Reform - excludes 2017 non-plant excess tax amortized as flow-through DFIT)  
 Schedule 155 amortization of prior gas costs, calendar  
 Schedule 189/191/192 revenue offset, billed (Public Purpose Rider)  
 Schedule 189/191/192 revenue offset, unbilled (Public Purpose Rider)  
 reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB  
 Sch 175 Amortization Residential Decoupling, calendar  
 Sch 175 Amortization Non-Residential Decoupling, calendar

Current Gas Costs included in PGA	
483xxx Sales For Resale	55,067,624
495028 Deferred Exchange	3,039,150
Total Revenue	<u>58,106,774</u>
804/805 City Gate Purchases	100,541,400
less: 805110 Amortization of Recoverable Gas Costs	12,296,765
808xxx Net Natural Gas Storage Transactions	(1,599,800)
811000 Gas Used For Products Extraction	<u>(328,449)</u>
Total Expense	<u>110,909,916</u>
Net Gas Costs Recovered in Rates	<u><u>52,803,142</u></u>

G-OPS-12A page 1  
 G-495-12A  
  
 G-OPS-12A page 1  
 G-OPS-12A page 1  
 G-OPS-12A page 1

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

Date: 4/21/2020 Mgr. Review: \_\_\_\_\_

Journal Name (All)

Sum of Transaction Amount		Jurisdiction		Service		WA Total	Grand Total
FERC Account	FERC Account Description	WA	ED	GD			
407230	TAX REFORM AMORTIZATION	\$ (3,914,140.00)		\$ (1,205,040.10)		\$ (5,119,180.10)	\$ (5,119,180.10)
407395	OPTIONAL RENEWABLE POWER REV O	\$ 156,370.72				\$ 156,370.72	\$ 156,370.72
407450	AMORT BPA RX	\$ (3,102,919.36)				\$ (3,102,919.36)	\$ (3,102,919.36)
407494	AMORT SCH 98 REC REV	\$ 34,085.00				\$ 34,085.00	\$ 34,085.00
407499	AMORT SCH 59 BPA RES EXCH CRED	\$ (419,873.00)				\$ (419,873.00)	\$ (419,873.00)
456311	CONTRA DECOUPLING DEFERRAL	\$ (1,396,884.38)				\$ (1,396,884.38)	\$ (1,396,884.38)
456329	AMORTIZATION RES DECOUPLING DE	\$ (929,434.70)				\$ (929,434.70)	\$ (929,434.70)
456339	AMORTIZATION NON-RES DECOUPLIN	\$ 2,113,562.55				\$ 2,113,562.55	\$ 2,113,562.55
495329	AMORTIZATION RES DECOUPLING DE			\$ (2,439,657.86)		\$ (2,439,657.86)	\$ (2,439,657.86)
495339	AMORTIZATION NON-RES DECOUPLIN			\$ 572,130.32		\$ 572,130.32	\$ 572,130.32
557324	DEF POWER SUPPLY EXP-REC AMORT	\$ (1,658,472.00)				\$ (1,658,472.00)	\$ (1,658,472.00)
805110	AMORTIZE RECOVERABLE GAS COSTS			\$ (12,296,765.33)		\$ (12,296,765.33)	\$ (12,296,765.33)
908600	CUST SVC & INFO EXP	\$ 27,222,127.48		\$ 8,515,255.06		\$ 35,737,382.54	\$ 35,737,382.54
908690	AMORT UNBILLED DSM TARIFF RIDE	\$ (386,825.00)		\$ (30,531.00)		\$ (417,356.00)	\$ (417,356.00)
<b>Grand Total</b>		<b>\$ 17,717,597.31</b>		<b>\$ (6,884,608.91)</b>		<b>\$ 10,832,988.40</b>	<b>\$ 10,832,988.40</b>



## 2.11 G Eliminate Adder Schedules Page 5

		2019	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
<b>SCH M</b>	Schedule Ms							
997082	Meal Disallowances	Perm	435,627	193,992	132,841	50,153	79,476	892,089
997112	AFUDC EQUITY TAX FLOW THROUGH	Perm	-	-	-	-	-	-
997113	AFUDC EQUITY CWIP	Perm	-	-	-	-	-	-
997120	Transportation Disallowance	Perm	36,234	17,576	10,973	4,666	6,792	76,241
997017	Amort - Invest in Exch Pwr	Perm	794,680	-	-	-	-	794,680
			<u>1,266,541</u>	<u>211,568</u>	<u>143,814</u>	<u>54,819</u>	<u>86,268</u>	<u>1,763,010</u>
997000	Book Depreciation	Plant	99,326,036	50,351,441	23,640,751	9,409,776	13,852,849	196,580,853
997001	Contributions In Aid of Construction	Plant	4,888,064	2,371,041	587,837	249,955	121,510	8,218,407
997049	Tax Depreciation	Plant	(122,785,667)	(59,559,354)	(28,732,182)	(12,217,268)	(19,925,537)	(243,220,008)
997080	Book Transportation Depr	Plant	3,934,647	1,908,570	930,793	395,785	1,666,199	8,835,994
997101	Repairs 481 (a)	Plant	(21,817,188)	(10,582,812)	(3,929,240)	(1,670,760)	(3,600,000)	(41,600,000)
997111	CAPITALIZED TRANSPORTATION		(163,919)	(79,512)	(49,642)	(21,109)	(30,728)	(344,910)
997119	AFUDC Tax CPI		2,030,087	984,730	506,100	215,200	369,479	4,105,596
			<u>(34,587,940)</u>	<u>(14,605,896)</u>	<u>(7,045,583)</u>	<u>(3,638,421)</u>	<u>(7,546,228)</u>	<u>(67,424,068)</u>
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	592,084	287,201	179,312	76,246	110,991	1,245,834
997007	Idaho PCA	Temp	-	(7,886,123)	-	-	-	(7,886,123)
997008	DSM Book Amortization	Temp	-	-	-	-	(135,318)	(135,318)
997009	Rathdrum Turbine Lease	Temp	(22,775)	(11,047)	-	-	-	(33,822)
997010	Deferred Gas Credit and Refunds	Temp	-	-	(21,959,815)	(9,719,992)	(6,168,057)	(37,847,864)
997016	Redemption Expense	Temp	637,405	309,184	144,469	61,430	89,424	1,241,912
997017	Amort - Invest in Exch Pwr	Temp	838,281	-	-	-	-	838,281
997018	DSM Tariff Rider	Temp	5,008,508	2,758,982	(263,546)	(156,114)	166,439	7,514,269
997020	FAS87 Current Pension Accrual	Temp	755,995	366,709	228,952	97,353	141,718	1,590,727
997024	Kettle Falls Disallowance	Temp	(5,609)	-	-	-	-	(5,609)
997027	Uncollectibles	Temp	(1,337,651)	(648,851)	(405,107)	(172,256)	(250,755)	(2,814,620)
997031	Decoupling Mechanism	Temp	(8,118,704)	(580,565)	(1,404,768)	223,108	(177,184)	(10,058,113)
997032	Interest Rate Swaps	Temp	(4,986,482)	(2,418,781)	(1,510,153)	(642,135)	(934,760)	(10,492,311)
997033	BPA Residential Exchange	Temp	(666,453)	(568,209)	-	-	-	(1,234,662)
997034	Montana Hydro Settlement	Temp	3,258,748	1,724,809	-	-	-	4,983,557
997035	SCH M (Leases)	Temp	17,056	7,595	5,201	1,964	3,112	34,928
997043	Washington Deferred Power Costs	Temp	1,096,569	-	-	-	-	1,096,569
997044	Non-Monetary Power Costs	Temp	171,288	83,086	-	-	-	254,374
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	747,435	319,744	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	(359,626)	22,206	269,250	(15,144)	(253,142)	(336,456)
997081	Deferred Compensation	Temp	453,409	219,934	137,314	58,388	84,995	954,040
997083	Paid Time Off	Temp	291,672	141,481	88,333	37,560	54,677	613,723
997088	Deferred O&M Colstrip & CS2	Temp	-	(261,474)	-	-	-	(261,474)
997095	WA REC DEF	Temp	(1,396,907)	-	-	-	-	(1,396,907)
997096	CDA Settlement Costs	Temp	22,032	10,687	-	-	-	32,719
997099	Kettle Falls Diesel Leak	Temp	124,329	60,308	-	-	-	184,637
997102	Amort Idaho Earnings Test (254229)	Temp	-	(87,014)	-	-	-	(87,014)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	-	117,223	-	-	-	117,223
997105	WA Excess Nat Gas Line Extension	Temp	-	-	(657,272)	-	-	(657,272)
997107	MDM System	Temp	(17,272,075)	-	(3,953,313)	-	249,000	(20,976,388)
997108	PROV FOR RATE REFUND - TAX REFORM	Temp	-	(40,777)	-	-	2,468,771	2,427,994
997109	TAX REFORM AMORTIZATION	Temp	(4,146,455)	(3,787,244)	(1,469,943)	-	(2,246,387)	(11,650,029)
997110	FISERVE	Temp	(728,253)	(330,841)	(445,756)	(214,574)	55,908	(1,663,516)
997114	AFUDC DEBT CWIP	Temp	311,589	151,142	94,364	40,125	58,410	655,630
997115	AFUDC EQUITY TAX DEFERRAL	Temp	778,866	342,779	229,489	110,152	(157,643)	1,303,643
997117	Colstrip Plant ADJ	Temp	-	(1,428,366)	-	-	-	(1,428,366)
997118	Natural Gas Deprec Exp Deferral	Temp	-	-	-	81,297	-	81,297
			<u>(23,838,477)</u>	<u>(10,531,931)</u>	<u>(30,692,989)</u>	<u>(9,964,456)</u>	<u>(6,839,801)</u>	<u>(81,867,654)</u>
<b>TOTAL</b>	<b>SCHEDULE Ms</b>		<b>(57,159,876)</b>	<b>(24,926,259)</b>	<b>(37,594,758)</b>	<b>(13,548,058)</b>	<b>(14,299,761)</b>	<b>(147,528,712)</b>
	DFIT Plant - Calculated	-21%	7,263,467	3,067,238	1,479,572	764,068	1,584,708	14,159,054
	Book AFUDC DFIT that will reverse in subsequent ye		877,716	425,752	101,860	43,312	64,893	1,513,533
	Flow Through DFIT, including ARAM		(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)	(9,463,052)
	ITC Flow Through DFIT and Allocation True-Up		36,377	17,645	-	-	-	54,022
	Plant DFIT		3,227,152	1,109,352	591,740	386,551	948,761	6,263,558
	Other DFIT (on Temp items)	-21%	4,891,101	2,211,706	6,445,528	2,092,536	1,436,358	17,077,228
	Other Flow-Through DFIT - Tax Reform		-	-	(651,196)	41,610	(148,968)	(758,554)
	TOTAL DFIT Calculated using Schedule M's		<u>8,118,253</u>	<u>3,321,058</u>	<u>6,386,072</u>	<u>2,520,697</u>	<u>2,236,152</u>	<u>22,582,232</u>
	PER ROO DFIT		7,830,166	3,631,221	6,500,601	2,434,408	2,248,418	22,644,814
	Difference - Immaterial		(288,087)	310,163	114,529	(86,289)	12,266	62,582
	Due to Allocation of Expense in ROO							

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

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non- Recurring Expense
	Adjstment Number	2.12
	Workpaper Reference	G-MR
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	(444)
4	Total Gas Revenues	(444)
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	(2)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(2)
17	Customer Accounting	-
18	Customer Service & Information	1
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(399)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(399)
25	Total Gas Expense	(400)
26	OPERATING INCOME BEFORE FIT	(44)
	FEDERAL INCOME TAX	
27	Current Accrual	(9)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (35)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Avista Utilities  
 Miscellaneous Restating Adjustments  
 For the Twelve Months Ended December 31, 2019

Adjustment No. 2.12Workpaper Ref. MR-1

	<u>WA</u> <u>Electric</u>	<u>WA</u> <u>Gas</u>
<b><u>Misc. Restating Adjustments:</u></b>		
BOD Meeting Expenses @50%	E-MR-1 (8,721)	G-MR-1 (2,659)
BOD Fees	E-MR-1 (382,698)	G-MR-1 (116,700)
Non-Utility Removals	E-MR-1 (10,815)	G-MR-1 (820)
Reclassifications	E-MR-1 (552)	G-MR-1 (4,088)
LTIP	E-MR-1 (771,795)	G-MR-1 (235,353)
Plane Reclassifications	E-MR-1 (20,887)	G-MR-1 (31,563)
D&O Insurance	E-MR-1 (28,489)	G-MR-1 (8,687)
<b>Total Misc. Restating Adjustments</b>	<b><u>(1,223,957)</u></b>	<b><u>(399,869)</u></b>
<b><u>Revenues:</u></b>		
Eliminate true-up to the 2019 provision for rate refund.	-	(444,000) Other Revenue (eliminate debit increases other revenue)
<b>Total Misc. Restating Adjustments -Revenues</b>	<b><u>-</u></b>	<b><u>(444,000)</u></b>
Net Operating Income Before FIT	<b><u>1,223,957</u></b>	<b><u>(44,131)</u></b>

Prep by: \_\_\_\_\_

WA - ELECTRIC										Workpaper Ref. E-MR-1	
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000								-	935000	(1,232,270)	A&G
930200	(382,698)	(8,721)	(4,436)	(4)				(395,859)	930200		
928000				(2)		(20,887)		(20,889)	928000		
926100				(674)				(674)	926100		
925200				(811)				(811)	925200		
925100								-	925100		
925000							(19,942)	(19,942)	925000		
924000							(8,547)	(8,547)	924000		
923000			(5,584)	(379)				(5,963)	923000		
921000				(7,789)				(7,789)	921000		
920000					(771,795)			(771,795)	920000		
910000				2,716				2,716	910000	8,313	Cust Ser &Info
909000			(794)	6,392				5,597	909000		
908000								-	908000		
	(382,698)	(8,721)	(10,815)	(552)	(771,795)	(20,887)	(28,489)	(1,223,957)		(1,223,957)	
		<b>MR-BOD-1</b>	<b>MR-NU-1</b>	<b>MR-RC-1</b>	<b>MR-LTIP</b>	<b>MR-PR-1</b>	<b>MR-DO-1</b>				

WA - GAS

Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000								-	935000	(398,848)	A&G
930200	(116,700)	(2,659)	(298)	(255)				(119,912)	930200		
928000				(1)		(31,563)		(31,564)	928000		
926100				(202)				(202)	926100		
925100								-	925100		
925200				(233)			(8,687)	(8,920)	925200		
923000				(114)				(114)	923000		
921000				(2,784)				(2,784)	921000		
920000					(235,353)			(235,353)	920000		
910000				(808)				(808)	910000	584	Cust Ser & Info
909000			(522)	1,913				1,391	909000		
908000								-	908000		
905000								-	905000	-	Cust Accts
902000								-	902000		
880000				(420)				(420)	880000	(1,605)	Dist Op Exp
894000								-	894000		
874000				(504)				(504)	874000		
870000				(680)				(680)	870000		
	(116,700)	(2,659)	(820)	(4,088)	(235,353)	(31,563)	(8,687)	(399,869)		(399,869)	
		<b>MR-BOD-1</b>	<b>MR-NU-1</b>	<b>MR-RC-1</b>	<b>MR-LTIP</b>	<b>MR-PR-1</b>	<b>MR-DO-1</b>				

Prep by: \_\_\_\_\_

**Avista Utilities**  
**Board of Directors Meetings Allocation**  
**For the twelve months ended December 31, 2019**

**Board Meeting Costs:**

		<u>2019</u>
Charged to 930200	MR-BOD-2	\$ 56,517.08
Charged to 920000	MR-BOD-2	\$ -
Charged to non-utility	MR-BOD-2	\$ 20,798.50
<b>Total Utility exp to be shared 50/50</b>	<b>MR-BOD-2</b>	<b>\$ 77,315.58</b>
	<b>50/50</b>	<b>\$ 38,657.79</b>
		<b>\$ (20,798.50)</b>
<b>Amount to move to non-utility</b>		<b>\$ 17,859.29</b>

Allocated to Washington Electric

		<u>2019</u>
70.578%	E - Note 7	
69.189%	E - Note 4	<b>\$ (8,721)</b>

Allocated to Washington Gas

		<u>2019</u>
20.513%	E - Note 7	
72.593%	G - Note 4	<b>\$ (2,659)</b>

Allocated to Idaho Electric

		<u>2019</u>
70.578%		
30.811%	E - Note 4	\$ (3,884)

Allocated to Idaho Gas

		<u>2019</u>
20.513%		
27.407%	G - Note 4	\$ (1,004)

Allocated to Oregon

		<u>2019</u>
8.909%	E - Note 7	\$ (1,591)
		\$ (17,859)

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

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

Sum of Transaction Amount							Total
Accounting Yr	FERC Account	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total
2019	930200	CD	AA	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-GONZAGA U - CASHNET	921.5
						LINDA WILLIAMS-CBS REPORTING, INC	35
					DEAN DAVIS PHOTOGRAPHY INC	Discount Distributions	0
						New portraits for our Officers and Board	0
						Professional Portrait for Jeff Philipps, new Board member 97 percent	0
					CREATIVE CATCH STUDIO	SALES TAX	314.17
				210 Employee Auto Mileage	GUCKENHEIMER SERVICES LLC	SALES TAX	36.38
					Fleming, Susan Yvonne	Mileage, Avista Board Dinner	15.66
						Mileage, Avista Trailblazer Dinner	2.32
						Mileage, Tour for Possible Board Dinner	4.64
						Mileage, Second Tour for Possible Board Dinner	2.32
				215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	344.16
						SUE FLEMING-LUNA RESTAURANT	1625.45
						LINDA WILLIAMS-THE HIGH NOONER	366.23
						LINDA WILLIAMS-RESTAURANTS UNLIMITED	97
						LINDA WILLIAMS-STEAM PLANT KITCHEN & BR	618.53
						LINDA WILLIAMS-CHURCHILL S STEAKHOUSE	3159.83
						LINDA WILLIAMS-GLOVER REDROCK	3832.03
					GUCKENHEIMER SERVICES LLC	SALES TAX	326.28
						Lunch for Board meetings 97 percent	463.66
						Board of Directors Meeting 97 percent	144.53
						Lunch for Board and Rates group	535.44
						Board of Directors Breakfast for February 2 Board Meeting	285.57
						Board of Directors Breakfast 97 percent	104.28
						Lunch for Jeff Philipps Board Orientation	105.15
						Lunch for Board meetings 97 percent	286.15
						Breakfast for Board meetings	177.22
						Lunch for Board meetings.	236.68
						Coffee for Board meetings	65.18
						Breakfast Day 1 for Board meetings	319.62
						Drinks for Board meetings 97 percent	65.18
						Breakfast for Board of Director's meeting 97 percent	186.24
						Board of Directors Lunch 97 percent	228.92
						Cookies for Board Orientation for Jeff Philipps	8.55
						Beverages for Board Meetings 97 percent	122.22
						Breakfast for Board Meetings 97 percent	358.9
						Board of Directors Meals 97 percent	242.4
					Fleming, Susan Yvonne	Meals, Refreshments for Avista Board Meeting	34.2
					BEACON HILL EVENTS	SALES TAX	233.14
						Dinner for Board of Directors - 38 attendees	1980.72
					SODEXO INC & AFFILIATES	SALES TAX	94.62
						Breakfast, Lunch and Beverages for Board of Directors meetings on August 9 - 97 percent	1063.14
				220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	472.87
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	154.23
					JEFFRY L PHILIPPS	Metro Pass for Jeff Philipps	14.55
				230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	4249.54
					THE DAVENPORT GRAND	SALES TAX	41.55
						Lodging for Board of Directors meetings 97 percent	613.62
						Room and Transportation for Board meetings 97 percent	395.76
					JEFFRY L PHILIPPS	Lodging for Jeff Philipps 97 percent	518.66
					THE DAVENPORT HOTEL	Lodging for Board of Directors meetings 97 percent	349.61
				235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	868.15
						LINDA WILLIAMS-SUCCESSORIES	254.36
						LINDA WILLIAMS-RESTAURANTS UNLIMITED	1526.93
						LINDA WILLIAMS-AMZN MKTP US MZ1EU9KGO	203.36
						SUE FLEMING-AMBASSADOR/BLACK STAR	878.82
					Fleming, Susan Yvonne	Tips, Avista Trailblazer Dinner	10
				885 Miscellaneous	ADVENTURES IN ADVERTISING	SALES TAX	6.27
						Additional Shirt	71.2
					CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	338.02
						SUE FLEMING-RPNW SPOKANE FLOUR MILL	6
					BEACON HILL EVENTS	Dinner for Board of Directors - Glassware and rented items	319.05
						Production Fee	349.59

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

2019	930200	CD	AA	885 Miscellaneous	JEFFRY L PHILIPPS	4th Qtr Director Payment	17331.73	
				225 Conference Fees	STANFORD LAW SCHOOL	Registration for Heidi Stanley to attend Stanford Directors' College 2019	8450	
		ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-AK DEPT OF COMMERCE WEB	50	
	930200 Total							56517.08
	417120	ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-AK DEPT OF COMMERCE WEB	100	
						LINDA WILLIAMS-OPC WA DEPT. OF REVENUE	93.02	
						LINDA WILLIAMS-OR SEC STATE CORP DIV	275	
						LINDA WILLIAMS-WA DEPT. OF REVENUE	3720.5	
						LINDA WILLIAMS-WA SECRETARY OF STATE	420	
	CT CORPORATION	Representation for Salix	352.44					
	885 Miscellaneous	CT CORPORATION	Annual Report Filing - Alberta, CA	450				
		SECRETARY OF STATE	Withdrawal to do business in New Mexico for Avista Energy	50				
	417120 Total							5460.96
	417100	ZZ	ZZ	020 Professional Services	DEAN DAVIS PHOTOGRAPHY INC	Discount Distributions	-32.25	
						New portraits for our Officers and Board	5365	
Professional Portrait for Jeff Philipps, new Board member 97 percent						625.65		
205 Airfare				CORP CREDIT CARD	DEBBIE DEUBEL-ALASKA AIR 0272130998778	19.35		
					JEFFRY L PHILIPPS	Airfare for Jeff Philipps	336.61	
					GUCKENHEIMER SERVICES LLC	SALES TAX	11.19	
210 Employee Auto Mileage				Fleming, Susan Yvonne	Board of Directors Breakfast 3 percent	1		
					Board of Director meals 3 percent	3.22		
					Mileage, EWI Communications Committee Meeting	1.01		
					Mileage, EWI General Meeting	9.28		
					Mileage, EWI Past Presidents Meeting	30.16		
					Mileage, EWI Fundraiser	11.6		
215 Employee Business Meals				CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	11.6		
					SUE FLEMING-TOTAL WINE AND MORE 1408	10.64		
					SUE FLEMING-LUNA RESTAURANT	319.39		
					LINDA WILLIAMS-THE HIGH NOONER	4027.83		
					LINDA WILLIAMS-RESTAURANTS UNLIMITED	11.33		
					LINDA WILLIAMS-STEAM PLANT KITCHEN & BR	3		
					LINDA WILLIAMS-CHURCHILL S STEAKHOUSE	19.13		
					LINDA WILLIAMS-GLOVER REDROCK	88.45		
					GUCKENHEIMER SERVICES LLC	1247.56		
					SALES TAX	9.41		
					Lunch for Board meetings 3 percent	23.19		
					Lunch for Board and Rates group	16.56		
					Board of Directors Breakfast for February 2 Board Meeting	8.83		
	Board of Directors meal 3 percent	2.27						
Lunch for Board meetings	7.32							
Lunch for Jeff Philipps Board Orientation	3.25							
Board of Directors Meals 3 percent	9.7							
Board of Directors Lunch	7.08							
Breakfast for Board meetings	5.48							
Beverages for Board meetings 3 percent	3.78							
Breakfast for Board Meetings 3 percent	11.1							
Coffee for Board meetings	2.02							
Breakfast Day 1 for Board meetings	9.88							
Drinks for Board meetings 3 percent	2.02							
EWI OF SPOKANE CHAPTER	Dinner cost for Amy Colvin at EWI Meeting	40						
	Guest Dinner - Amy Colvin	40						
BEACON HILL EVENTS	SALES TAX	7.21						
	Dinner for Board of Directors - 38 attendees	61.26						
SODEXO INC & AFFILIATES	SALES TAX	2.92						
	Breakfast, Lunch and Beverages for Board of Directors meetings on August 9 - 3 percent	32.88						
JEFFRY L PHILIPPS	Meals for Jeff Philipps 3 percent	1.33						
	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	14.63					
220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	4.47					
		JEFFRY L PHILIPPS	Metro Pass for Jeff Philipps 3 percent	0.45				
		THE DAVENPORT GRAND	LINDA WILLIAMS-THE HISTORIC DAVENPORT	131.47				
		SALES TAX	1.29					
		Board of Directors Lodging 3 percent	8.77					
230 Employee Lodging	CORP CREDIT CARD	Room and transportation for Board meetings 3 percent	12.24					
		Lodging for Board meetings 3 percent	10.21					
		JEFFRY L PHILIPPS	Lodging for Jeff Philipps	16				
		THE DAVENPORT GRAND	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	26.85				
235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-SUCCESSORIES	7.87					



2019	417100	ZZ	ZZ	235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-RESTAURANTS UNLIMITED	47.23	
						SUE FLEMING-AMBASSADOR/BLACK STAR	27.18	
					Fleming, Susan Yvonne	Parking, EWI General Meeting	5.44	
				830 Dues	EWI OF SPOKANE CHAPTER		EWI Dues for Sue Fleming.	120
							Dues for Sue Fleming - October, November and December	120
							Dinner Dues for Sue Fleming	120
							EWI Dues for Sue Fleming	120
							MEMBERSHIP DUES FOR EWI - SUE FLEMING	390
				885 Miscellaneous		ADVENTURES IN ADVERTISING	SALES TAX	170.4
						CORP CREDIT CARD	SUE FLEMING-TOTAL WINE AND MORE 1408	393.09
						MARK THIES	BEVERAGES FOR THE BOARD'S RETREAT	605
						BEACON HILL EVENTS	Dinner for Board of Directors - Glassware and rented items	9.87
							Production Fee	10.81
						Thies, Mark T	Wine purchased by Mark Thies for August Board of Director retreat	0
						JEFFRY L PHILIPPS	4th Qtr Director Payment	536.03
<b>417100 Total</b>				<b>15337.54</b>				
2019 Total				77315.58				
Grand Total				77315.58				

**Avista Utilities**  
**Board of Directors Fees Allocation**  
**For the twelve months ended December 31, 2019**

		<u>2019</u> <u>Adjustment</u>
Total Adjustment	MR-BOD-4	\$ (783,698)
<u>Allocated to Washington Electric</u>		
	<u>2019</u>	
	70.578% E - Note 7	
	69.189% E - Note 4	\$ (382,698)
<u>Allocated to Washington Gas</u>		
	<u>2019</u>	
	20.513% E - Note 7	
	72.593% G - Note 4	\$ (116,700)
<u>Allocated to Idaho Electric</u>		
	<u>2019</u>	
	70.578% E - Note 7	
	30.811% E - Note 4	\$ (170,421)
<u>Allocated to Idaho Gas</u>		
	<u>2019</u>	
	20.513% E - Note 7	
	27.407% G - Note 4	\$ (44,059)
<u>Allocated to Oregon</u>		
	<u>2019</u>	
	8.909% E - Note 7	\$ (69,820)
		\$ (783,698)
1.0000	E - Note 7	<i>(Results of Operation E-ALL-12A, pg. 2)</i>
1.0000	E - Note 4	<i>(Results of Operation E-ALL-12A, pg. 1)</i>
1.0000	G - Note 4	<i>(Results of Operation G-ALL-12A, pg. 1)</i>

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

**Board of Directors Fees**  
 For the twelve months ended December 31, 2019

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

<b>Board of Director Compensation Expenses:</b>	<b>Utility</b>	<b>Non-Utility</b>	<b>2019 Total</b>	
Quarterly Payments/Retainers	\$ 815,557.08	\$ 25,224.34	\$	840,811.44
Increase in retainer fees (HydroOne)	\$ -	\$ 28,125.00	\$	28,125.00
Stock Compensation	\$ 801,894.28	\$ 24,800.85	\$	826,695.13
Total Utility expenses to be shared	<b>\$ 1,617,451.36</b>	<b>\$ 78,180.21</b>	<b>\$</b>	<b>1,695,631.57</b>
	97%	3%		
Total Board of Director Compensation	\$ 1,617,451.36	\$ 78,180.21	\$	1,695,631.57
Excluding HydroOne payments			\$	28,125.00
BOD Comp excluding HydroOne Payments			\$	1,667,506.57
<b>Should be Charge to</b>	<b>50%</b>	<b>50%</b>	<b>Total</b>	
	<b>Utility</b>	<b>Non-Utility</b>		
Quarterly Payments/Retainers	\$ 780,071.64	\$ 780,071.64	\$	1,560,143.28
payments related to HydroOne transaction	\$ -	\$ 28,125.00	\$	28,125.00
Stock Compensation	\$ 53,681.65	\$ 53,681.65	\$	107,363.29
	<b>\$ 833,753.29</b>	<b>\$ 861,878.29</b>	<b>\$</b>	<b>1,695,631.57</b>
<b>As Recorded</b>				
Miscellaneous Adjustment Needed	<b>\$ (783,698.08)</b>	<b>\$ 783,698.08</b>	<b>\$</b>	<b>-</b>

MR-BOD-3

Sum of Transaction Amount			FERC Account			Grand Total
Vendor Name	Accounting Period	Transaction Description	417100	426500	930200	
DONALD C BURKE	201906	Q2 Board of Director Payment	945.97		30,586.28	31,532.25
	201909	Q3 Board Fees	982.93		31,781.29	32,764.22
	201912	4th Qtr Director Payment	848.34		27,429.70	28,278.04
	201903	Board Fees for Q1 2019	851.69	-	27,537.91	28,389.60
<b>DONALD C BURKE Total</b>			<b>3,628.93</b>	<b>-</b>	<b>117,335.18</b>	<b>120,964.11</b>
ERIK J ANDERSON	201906	Q2 Board of Director Payment	800.00		25,866.67	26,666.67
	201903	Board Fees for Q1 2019	679.19	-	21,960.41	22,639.60
<b>ERIK J ANDERSON Total</b>			<b>1,479.19</b>	<b>-</b>	<b>47,827.08</b>	<b>49,306.27</b>
HEIDI B STANLEY	201906	Q2 Board of Directors Payment	833.47		26,948.78	27,782.25
	201909	Q3 Board Fees	825.43		26,688.79	27,514.22
	201912	4th Qtr Director Payment	735.84		23,792.20	24,528.04
	201903	Q1 2019 Board Fees	739.19		23,900.41	24,639.60
<b>HEIDI B STANLEY Total</b>			<b>3,133.93</b>	<b>-</b>	<b>101,330.18</b>	<b>104,464.11</b>
JANET WIDMANN	201906	Q2 Board of Director Payment	626.29		20,250.04	20,876.33
	201909	Q3 Board Fees	678.13		21,926.11	22,604.24
	201912	4th Qtr Director Payment	633.26		20,475.56	21,108.82
	201903	Q1 2019 Board Fees	506.42		16,374.23	16,880.65
<b>JANET WIDMANN Total</b>			<b>2,444.10</b>	<b>-</b>	<b>79,025.94</b>	<b>81,470.04</b>
KRISTIANNE BLAKE	201906	Q2 Board of Director Payment	1,087.75		35,170.61	36,258.36
	201909	Q3 Board Fees	1,171.58		37,881.25	39,052.83
	201912	4th Qtr Director Payment	1,037.00		33,529.65	34,566.65
	201903	Q1 2019 Board Fees	993.47	-	32,122.24	33,115.71
<b>KRISTIANNE BLAKE Total</b>			<b>4,289.80</b>	<b>-</b>	<b>138,703.75</b>	<b>142,993.55</b>
MARC F RACICOT	201906	Q2 Board of Director Payment	788.47		25,493.78	26,282.25
	201909	Q3 Board Fees	735.43		23,778.79	24,514.22
	201912	4th Qtr Director Payment	735.84		23,792.20	24,528.04
	201903	Board Fees for Q1 2019	694.19	-	22,445.41	23,139.60
<b>MARC F RACICOT Total</b>			<b>2,953.93</b>	<b>-</b>	<b>95,510.18</b>	<b>98,464.11</b>
R JOHN TAYLOR	201906	Q2 Board of Directors Payment			29,135.84	29,135.84
		Q2 Board of Director Payment	901.11			901.11
	201909	Q3 Board Fees	956.82		30,937.10	31,893.92
	201912	4th Qtr Director Payment	912.23		29,495.51	30,407.74
201903	Board Fees for Q1 2019	896.83	-	28,997.47	29,894.30	
<b>R JOHN TAYLOR Total</b>			<b>3,666.99</b>	<b>-</b>	<b>118,565.92</b>	<b>122,232.91</b>
REBECCA A KLEIN	201906	Q2 Board of Directors Payment	582.04		18,819.21	19,401.25
	201909	Q3 Board Fees	651.51		21,065.55	21,717.06
	201912	4th Qtr Director Payment	650.87		21,044.88	21,695.75
	201903	Q1 2019 Board Fees	533.16		17,238.74	17,771.90
<b>REBECCA A KLEIN Total</b>			<b>2,417.58</b>	<b>-</b>	<b>78,168.38</b>	<b>80,585.96</b>
SCOTT H MAW	201906	Q2 Board of Director Payment	225.61		7,294.64	7,520.25
	201909	Q3 Board Fees	135.07		4,367.43	4,502.50
	201912	4th Qtr Director Payment	136.07		4,399.60	4,535.67
	201903	Q1 2019 Board Fees	177.13		5,727.07	5,904.20
<b>SCOTT H MAW Total</b>			<b>673.88</b>	<b>-</b>	<b>21,788.74</b>	<b>22,462.62</b>
(blank)	201904	Non Employee Stock Issuance	6,089.42		196,861.23	202,950.65
		Non Employee Stock Issuance Correctio			(6,089.42)	(6,089.42)
		Non Employee Stock Issuance Correction	(196,861.23)			(196,861.23)
	201906	Non Employee Stock Issuance	5,523.73		178,600.52	184,124.25
	201909	Non Employee Stock Issuance	6,314.40		204,165.70	210,480.10
	201912	December Director Stock Issuance	6,873.30		222,236.83	229,110.13
	201903	Non Employee Stock Issuance	196,891.23		6,089.42	202,980.65
<b>(blank) Total</b>			<b>24,830.85</b>	<b>-</b>	<b>801,864.28</b>	<b>826,695.13</b>
JEFFRY L PHILIPPS	201912	4th Qtr Director Payment	536.03		17,331.73	17,867.76
<b>JEFFRY L PHILIPPS Total</b>			<b>536.03</b>	<b>-</b>	<b>17,331.73</b>	<b>17,867.76</b>
<b>Grand Total</b>			<b>50,055.21</b>	<b>-</b>	<b>1,617,451.36</b>	<b>1,667,506.57</b>
					increase in retainer fees	28,125.00
						<b>1,695,631.57</b>

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

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

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>

**Q1 2019**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 9,375.00	-	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 12,500.00	\$ 134,375.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00					\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
Jan 11 - Comp Conf. Call				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Jan 21 - Special Board Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Jan 23 - Special Board Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Feb 5 - Finance Mtg	absent				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Feb 5 - Environmental	absent			\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
Feb 5 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Feb 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Feb 5 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Feb 5-6 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Feb 18 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Mar 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
Stock Issuance Fractional Share	\$ 14.60	\$ 14.60	\$ 14.60	\$ 21.90	\$ 29.20		\$ 14.60	\$ 14.60	\$ 14.60	\$ 5.65	\$ 144.35
B&O taxes withheld for 1st Quarter	\$ (667.50)	-	\$ (784.02)	\$ (749.87)	\$ (701.28)		\$ (682.77)	\$ (697.50)	\$ (778.23)	\$ (675.00)	\$ (5,736.17)
<b>TOTAL</b>	<b>\$ 25,097.10</b>	<b>\$ 36,240.71</b>	<b>\$ 30,730.58</b>	<b>\$ 20,147.03</b>	<b>\$ 8,327.92</b>	<b>-</b>	<b>\$ 25,581.83</b>	<b>\$ 27,067.10</b>	<b>\$ 32,241.07</b>	<b>\$ 19,330.65</b>	<b>\$ 224,763.99</b>

Scott Maw elected to take his full retainer in stock

**Q2 2019**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 25,000.00	\$ 18,750.00	\$ 18,750.00	\$ 9,375.00	-	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 12,500.00	\$ 140,625.00
Chair Retainer	\$ 1,666.67	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00					\$ 3,125.00	\$ 833.33	\$ 14,375.00
Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
April 15 - Conference Call	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 10,500.00
April 29 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 9 - Environmental				\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
May 9 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 9 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
May 9 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
May 9 - Finance Mtg					\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
May 9 - Annual Meeting		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00
May 9-10 - Board Meeting		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
Deferred - June 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 32.25	\$ 32.25	\$ 26.25	\$ 20.25	-	\$ 32.25	\$ 32.25	\$ 32.25	\$ 43.00	\$ 250.75
B&O taxes withheld for 2nd Quarter	\$ (400.00)	-	\$ (769.19)	\$ (739.64)	\$ (684.64)		\$ (684.94)	\$ (697.50)	\$ (731.32)	\$ (707.30)	\$ (5,414.53)
<b>TOTAL</b>	<b>\$ 26,266.67</b>	<b>\$ 36,258.36</b>	<b>\$ 30,763.06</b>	<b>\$ 18,661.61</b>	<b>\$ 6,835.61</b>	<b>-</b>	<b>\$ 25,597.31</b>	<b>\$ 27,084.75</b>	<b>\$ 29,305.63</b>	<b>\$ 20,169.03</b>	<b>\$ 220,942.03</b>

Scott Maw elected to take his full retainer in stock; Erik Anderson did not stand for re-election at the Annual Meeting and chose to take his pro-rated retainer all in cash.

**Q3 2019**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	-	\$ 20,000.00	\$ 20,000.00	\$ 14,375.00	-	-	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 13,750.00	\$ 128,125.00
Chair Retainer	-	\$ 2,812.50	\$ 3,750.00	\$ 2,812.50					\$ 3,750.00	\$ 2,812.50	\$ 13,125.00
Lead Director Retainer		\$ 6,250.00									\$ 6,250.00
June 10 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 8 - Audit Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 8 - Environmental	-			\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
Aug 8 - Finance Mtg	-				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Aug 8 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 8 - Comp Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Aug 8-9 - Board Meeting and Retreat	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
Aug 23 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Sep 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 14.22	\$ 14.22	\$ 29.56	\$ 2.50		\$ 14.22	\$ 14.22	\$ 14.22	\$ 41.74	\$ 144.90
B&O taxes withheld for 4th Quarter		-	\$ (841.85)	\$ (765.20)	\$ (691.42)		\$ (709.59)	\$ (773.69)	\$ (829.41)	\$ (802.94)	\$ (5,414.10)
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 39,052.83</b>	<b>\$ 31,922.37</b>	<b>\$ 20,951.86</b>	<b>\$ 3,811.08</b>	<b>-</b>	<b>\$ 23,804.63</b>	<b>\$ 26,740.53</b>	<b>\$ 31,064.51</b>	<b>\$ 21,801.30</b>	<b>\$ 199,149.11</b>

Scott Maw elected to take his full retainer in stock

**Q4 2019**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	-	\$ 20,000.00	\$ 20,000.00	\$ 14,375.00	-	\$ 13,333.33	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 13,750.00	\$ 141,458.33
Chair Retainer	-	\$ 2,812.50	\$ 3,750.00	\$ 2,812.50					\$ 3,750.00	\$ 2,812.50	\$ 15,937.50
Lead Director Retainer		\$ 6,250.00									\$ 6,250.00
Nov 5 - Environmental	-			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Nov 5 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Nov 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Nov 5 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Nov 5 - Finance Mtg	-				\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Nov 5-6 - Board Meeting	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - Dec 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 28.04	\$ 28.04	\$ 8.25	\$ 35.67	\$ 34.43	\$ 28.04	\$ 28.04	\$ 28.04	\$ 46.32	\$ 264.87
B&O taxes withheld for 4th Quarter		-	\$ (774.62)	\$ (821.28)	\$ (692.36)	\$ (504.01)	\$ (705.00)	\$ (705.00)	\$ (793.20)	\$ (768.41)	\$ (5,763.88)



**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 34,566.65</b>	<b>\$ 27,503.42</b>	<b>\$ 20,874.47</b>	<b>\$ 3,843.31</b>	<b>\$ 17,363.75</b>	<b>\$ 23,823.04</b>	<b>\$ 23,823.04</b>	<b>\$ 29,614.54</b>	<b>\$ 20,340.41</b>	<b>\$ 201,752.63</b>

Scott Maw elected to take his full retainer in stock

Avista Utilities  
Miscellaneous Adjustment - Removal of Non-Utility Transactions  
For the Twelve Months Ended December 31, 2019

Sum of Transaction Amount	Service CD		Jurisdiction										Grand Total		
	AA	AN	AN	ID	WA	ED AN	ID	WA	GD AA	AN	ID	OR		WA	
909000			2,000.00	2,000.00											2,000.00
930200							5,000.00								7,000.00
923000							8,070.52								8,070.52
<b>Grand Total</b>			<b>2,000.00</b>	<b>2,000.00</b>	-	-	<b>13,070.52</b>	-	-	-	-	-	-	-	<b>17,070.52</b>

Electric - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	7	52.202%	60.614%	60.614%	60.614%	100%	100%	100%	70.965%	0%	0%	0%	0%
930200	7	70.578%	70.578%	70.578%	70.578%	100%	100%	100%	0%	0%	0%	0%	0%
923000	7	70.578%	70.578%	70.578%	70.578%	100%	100%	100%	0%	0%	0%	0%	0%

GAS - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	7	33.920%	39.386%	39.386%	39.386%	0%	0%	0%	70.965%	100%	100%	0%	100%
930200	7	20.513%	22.126%	22.126%	22.126%	0%	0%	0%	69.776%	100%	100%	0%	100%
923000	7	20.513%	22.126%	22.126%	22.126%	0%	0%	0%	69.776%	100%	100%	0%	100%

WA Electric - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	2	65.533%	65.533%	0%	100.0%	65.533%	0%	100%	0%	0%	0%	0%	0%
930200	4	69.189%	69.189%	0%	100.0%	69.189%	0%	100%	0%	0%	0%	0%	0%
923000	4	69.189%	69.189%	0%	100.0%	69.189%	0%	100%	0%	0%	0%	0%	0%

WA GAS - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	2	66.241%	66.241%	0%	100%	0%	0%	0%	66.241%	66.241%	0%	0%	100%
930200	4	72.593%	72.593%	0%	100%	0%	0%	0%	72.593%	72.593%	0%	0%	100%
923000	4	72.593%	72.593%	0%	100%	0%	0%	0%	72.593%	72.593%	0%	0%	100%

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
909000	\$ -	\$ 794.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794.44
930200	\$ 976.64	\$ -	\$ -	\$ -	\$ 3,459.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,436.09
923000	\$ -	\$ -	\$ -	\$ -	\$ 5,583.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,583.91
	<b>976.64</b>	<b>794.44</b>	-	-	<b>9,043.36</b>	-	-	-	-	-	-	-	<b>10,814.45</b>

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
909000	\$ -	\$ 521.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 521.79
930200	\$ 297.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297.82
923000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>297.82</b>	<b>521.79</b>	-	-	-	-	-	-	-	-	-	-	<b>819.61</b>

**Avista Utilities**  
**Miscellaneous Adjustment - Removal of Non-Utility Transactions**  
**For the Twelve Months Ended December 31, 2019**

**Purpose:** This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Sum of Transaction Amount Row Labels	Column Labels		CD Total	ED AN	ED Total	Grand Total
	CD AA	AN				
<b>909000</b>		<b>2000</b>	<b>2000</b>			<b>2000</b>
<b>825 Donations</b>		<b>2000</b>	<b>2000</b>			<b>2000</b>
Customer holiday outreach		1500	1500			1500
Holiday outreach event		500	500			500
<b>930200</b>		<b>2000</b>	<b>2000</b>	<b>5000</b>	<b>5000</b>	<b>7000</b>
<b>825 Donations</b>		<b>2000</b>	<b>2000</b>	<b>5000</b>	<b>5000</b>	<b>7000</b>
BARBARA RIOS PUENTE-UW GIFTS		1000	1000			1000
SARAH THOMAS-WSU FND ONLINEGIVING		1000	1000			1000
Think Tank, from Hydro Foundation				5000	5000	5000
<b>923000</b>				<b>8070.52</b>	<b>8070.52</b>	<b>8070.52</b>
<b>005 Legal Services</b>				<b>8070.52</b>	<b>8070.52</b>	<b>8070.52</b>
PATENT-IMPERIUM				1415.52	1415.52	1415.52
PATENT IMPERIUM				6316	6316	6316
PATENT - IMPERIUM				339	339	339
<b>Grand Total</b>		<b>2000 2000</b>	<b>4000</b>	<b>13070.52</b>	<b>13070.52</b>	<b>17070.52</b>

FERC Account	FERC Account Description	Vendor Name	Jurisdiction	Service	Organization	Expenditure Org	Accounting Period	Project Number	Transaction Description	AVA Jet	Invoice Number	Task Number	Summary		
													EXP Category	Expenditure Type	Transaction Amount
909000	INFO AND INSTRUCT AT SPOKANIMAL		AN	CD	S54 - C	S54	201912	09805377	Customer holiday outreach		KCC7686_2019120	909000	Non-Labor 825 Donations	500	
909000	INFO AND INSTRUCT AT KOOTENAI HUMANE SOC AN		AN	CD	S54 - C	S54	201912	09805377	Customer holiday outreach		KCC7686_2019120	909000	Non-Labor 825 Donations	500	
930200	MISC GENERAL EXPEN: CORP CREDIT CARD		AA	CD	D08 - E	D08	201909	09902800	SARAH THOMAS-WSU FND ONLINE		5772439-CC	930200	Non-Labor 825 Donations	1000	
909000	INFO AND INSTRUCT AT SPOKANE COUNTY REGI AN		AN	CD	S54 - C	S54	201912	09805377	Customer holiday outreach		KCC7686_2019120	909000	Non-Labor 825 Donations	500	
930200	MISC GENERAL EXPEN: CORP CREDIT CARD		AA	CD	D08 - E	D08	201902	09902800	BARBARA RIOS PUENTE-UW GIFTS		5041406-CC	930200	Non-Labor 825 Donations	1000	
909000	INFO AND INSTRUCT AT SPOKANE HUMANE SOCI AN		AN	CD	S54 - C	S54	201912	09805377	Holiday outreach event		KCC7686_2019120	909000	Non-Labor 825 Donations	500	
930200	MISC GENERAL EXPEN: HYDROPOWER FOUNDA AN		AN	ED	A07 - G	A07	201905	09800310	Think Tank, from Hydro Foundation		250	930200	Non-Labor 825 Donations	5000	
923000	OUTSIDE SERVICES EM LEE & HAYES PC		AN	ED	P01 - L	P01	201907	09805812	PATENT-IMPERIUM		248182	923010	Non-Labor 005 Legal Sen	1385.52	
923000	OUTSIDE SERVICES EM LEE & HAYES PC		AN	ED	P01 - L	P01	201909	09805812	PATENT IMPERIUM		252741	923010	Non-Labor 005 Legal Sen	6316	
923000	OUTSIDE SERVICES EM LEE & HAYES PC		AN	ED	P01 - L	P01	201912	09805812	PATENT - IMPERIUM		260903	923010	Non-Labor 005 Legal Sen	339	
923000	OUTSIDE SERVICES EM LEE & HAYES PC		AN	ED	P01 - L	P01	201910	09805812	PATENT-IMPERIUM		254768	923010	Non-Labor 005 Legal Sen	30	

Electric Amount	Gas		Project Description	Vendor Number	Vendor Name	Non-Utility Removal
	Gas North Amount	South Amount				
303.07	196.93		Customer Education Ops WAID	50324	SPOKANIMAL	Remove - Donation
303.07	196.93		Customer Education Ops WAID	109285	KOOTENAI HUMANE SOCIETY	Remove - Donation
705.78	205.13	89.09	Employment 099 CM	6445	CORP CREDIT CARD	Remove - Donation
303.07	196.93		Customer Education Ops WAID	110113	SPOKANE COUNTY REGIONAL ANI	Remove - Donation
705.78	205.13	89.09	Employment 099 CM	6445	CORP CREDIT CARD	Remove - Donation
303.07	196.93		Customer Education Ops WAID	53840	SPOKANE HUMANE SOCIETY	Remove - Donation
5000			Elect-Trade/Professional Assoc	109270	HYDROPOWER FOUNDATION	Remove - Donation
1385.52			Outside Legal Services - ED/AN	109460	LEE & HAYES PC	Remove - non-utility
6316			Outside Legal Services - ED/AN	109460	LEE & HAYES PC	Remove - non-utility
339			Outside Legal Services - ED/AN	109460	LEE & HAYES PC	Remove - non-utility
30			Outside Legal Services - ED/AN	109460	LEE & HAYES PC	Remove - non-utility

As Recorded													
Sum of Transaction Amount			As Recorded									Grand Total	
Ferc Acct	Accounting Year		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019								1,364.87			1,364.87	
874000	2019								1,011.08			1,011.08	
880000	2019								421.04	210.52		631.56	
909000	2019	75.00									13045.05	13,120.05	
910000	2019	5,509.96										5,509.96	
921000	2019	19,025.79			264.97							19,290.76	
923000	2019	774.73										774.73	
925200	2019				2,702.21							2,702.21	
926100	2019	695.78					588.00		201.68			1,485.46	
928000	2019	4.89										4.89	
930200	2019					17.40			519.37			536.77	
<b>Grand Total</b>			<b>26,086.15</b>	<b>-</b>	<b>2,967.18</b>	<b>17.40</b>	<b>588.00</b>	<b>-</b>	<b>3,518.04</b>	<b>210.52</b>	<b>-</b>	<b>13,045.05</b>	<b>46,432.34</b>

Corrected													
Sum of Transaction Amount			Corrected									Grand Total	
Ferc Acct	Accounting Year		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019											1,364.87	1,364.87
874000	2019											1,011.08	1,011.08
880000	2019											631.56	631.56
909000	2019	13045.05			75.00								13,120.05
910000	2019					5,197.46	312.50						5,509.96
921000	2019				294.89	1,511.27						17,484.60	19,290.76
923000	2019											774.73	774.73
925200	2019	1324.59										1,377.62	2,702.21
926100	2019				16.20	61.62						1,407.64	1,485.46
928000	2019											4.89	4.89
930200	2019			17.40								519.37	536.77
<b>Grand Total</b>			<b>14,369.64</b>	<b>17.40</b>	<b>386.09</b>	<b>6,770.35</b>	<b>312.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,576.36</b>	<b>46,432.34</b>

Adjustment - System													
Sum of Transaction Amount			Corrected									Grand Total	
Ferc Acct	Accounting Year		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019		-	-	-	-	-	-	(1,364.87)	-	-	1,364.87	-
874000	2019		-	-	-	-	-	-	(1,011.08)	-	-	1,011.08	-
880000	2019		-	-	-	-	-	-	(421.04)	(210.52)	-	631.56	-
909000	2019	12,970.05	-	-	75.00	-	-	-	-	-	-	(13,045.05)	-
910000	2019	(5,509.96)	-	-	-	5,197.46	312.50	-	-	-	-	-	-
921000	2019	(19,025.79)	-	-	29.92	1,511.27	-	-	-	-	-	17,484.60	-
923000	2019	(774.73)	-	-	-	-	-	-	-	-	-	774.73	-
925200	2019	1,324.59	-	-	(2,702.21)	-	-	-	-	-	-	1,377.62	-
926100	2019	(695.78)	-	-	16.20	61.62	(588.00)	-	(201.68)	-	-	1,407.64	-
928000	2019	(4.89)	-	-	-	-	-	-	-	-	-	4.89	-
930200	2019		-	17.40	-	(17.40)	-	-	(519.37)	-	-	519.37	-
<b>Grand Total</b>			<b>(11,716.51)</b>	<b>17.40</b>	<b>(2,581.09)</b>	<b>6,752.95</b>	<b>(275.50)</b>	<b>-</b>	<b>(3,518.04)</b>	<b>(210.52)</b>	<b>-</b>	<b>11,531.31</b>	<b>-</b>

WA Electric	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
870000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
874000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
880000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
909000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
910000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
921000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
923000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
925200	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
926100	2019	48.526%	77.874%	53.770%	100.000%	69.189%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 4
928000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
930200	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3

Adjustment - WA Electric													
WA Electric	Accounting Year	Corrected										Grand Total	
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR		
870000	2019	-	-	-	-	-	-	-	-	-	-	-	-
874000	2019	-	-	-	-	-	-	-	-	-	-	-	-
880000	2019	-	-	-	-	-	-	-	-	-	-	-	-
909000	2019	6,351.23	-	40.52	-	-	-	-	-	-	-	-	6,391.75
910000	2019	(2,698.14)	-	-	5,197.46	216.82	-	-	-	-	-	-	2,716.14
921000	2019	(9,316.63)	-	16.17	1,511.27	-	-	-	-	-	-	-	(7,789.19)
923000	2019	(379.37)	-	-	-	-	-	-	-	-	-	-	(379.37)
925200	2019	648.63	-	(1,460.02)	-	-	-	-	-	-	-	-	(811.39)
926100	2019	(337.63)	-	8.71	61.62	(406.83)	-	-	-	-	-	-	(674.13)
928000	2019	(2.39)	-	-	-	-	-	-	-	-	-	-	(2.39)
930200	2019	-	13.55	-	(17.40)	-	-	-	-	-	-	-	(3.85)
		<b>(5,734.31)</b>	<b>13.55</b>	<b>(1,394.62)</b>	<b>6,752.95</b>	<b>(190.01)</b>	-	-	-	-	-	-	<b>(552.44)</b>

WA Gas	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
870000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
874000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
880000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
909000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
910000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
921000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
923000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
925200	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
926100	2019	14.917%	22.286%	16.178%	0.000%	0.000%	0.000%	49.771%	100.000%	72.593%	0.000%	0.000%	0.000%	Note 4
928000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
930200	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3

Adjustment - WA Gas													
WA Gas	Accounting Year	Corrected										Grand Total	
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR		
870000	2019	-	-	-	-	-	-	(680.48)	-	-	-	-	(680.48)
874000	2019	-	-	-	-	-	-	(504.09)	-	-	-	-	(504.09)
880000	2019	-	-	-	-	-	-	(209.92)	(210.52)	-	-	-	(420.44)
909000	2019	1,901.04	-	11.86	-	-	-	-	-	-	-	-	1,912.90
910000	2019	(807.60)	-	-	-	-	-	-	-	-	-	-	(807.60)
921000	2019	(2,788.64)	-	4.73	-	-	-	-	-	-	-	-	(2,783.91)
923000	2019	(113.55)	-	-	-	-	-	-	-	-	-	-	(113.55)
925200	2019	194.15	-	(427.21)	-	-	-	-	-	-	-	-	(233.06)
926100	2019	(103.79)	-	2.62	-	-	-	(100.38)	-	-	-	-	(201.55)
928000	2019	(0.72)	-	-	-	-	-	-	-	-	-	-	(0.72)
930200	2019	-	3.85	-	-	-	-	(258.94)	-	-	-	-	(255.09)
		<b>(1,719.12)</b>	<b>3.85</b>	<b>(408.00)</b>	-	-	-	<b>(1,753.82)</b>	<b>(210.52)</b>	-	-	-	<b>(4,087.61)</b>

Total WA Electric		(5,734.31)	13.55	(1,394.62)	6,752.95	(190.01)	-	-	-	-	-	-	(552.44)
Total WA Gas		(1,719.12)	3.85	(408.00)	-	-	-	(1,753.82)	(210.52)	-	-	-	(4,087.61)
		<b>(7,453.43)</b>	<b>17.40</b>	<b>(1,802.62)</b>	<b>6,752.95</b>	<b>(190.01)</b>	-	<b>(1,753.82)</b>	<b>(210.52)</b>	-	-	-	<b>(4,640.05)</b>

Sum of Transaction Amount	Corrected						
FERC Account	AN.CD	AN.ED	CD.AA	CD.WA	GD.OR	WA.ED	Grand Total
870000					1364.87		1364.87
874000					1011.08		1011.08
880000					631.56		631.56
909000	75		13045.05				13120.05
910000		312.5				5197.46	5509.96
921000	294.89				17484.6	1511.27	19290.76
923000					774.73		774.73
925200			1324.59		1377.62		2702.21
926100	16.2				1407.64	61.62	1485.46
928000					4.89		4.89
930200				17.4	519.37		536.77
<b>Grand Total</b>	<b>386.09</b>	<b>312.5</b>	<b>14369.64</b>	<b>17.4</b>	<b>24576.36</b>	<b>6770.35</b>	<b>46432.34</b>

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



<b>Sum of Transaction Amount</b>	<b>Column Labels</b>							
<b>Row Labels</b>	<b>AA.CD</b>	<b>AA.GD</b>	<b>AN.CD</b>	<b>AN.ED</b>	<b>OR.GD</b>	<b>WA.ED</b>	<b>WA.GD</b>	<b>Grand Total</b>
870000		1364.87						1364.87
874000		1011.08						1011.08
880000		421.04					210.52	631.56
909000	75				13045.05			13120.05
910000	5509.96							5509.96
921000	19025.79		264.97					19290.76
923000	774.73							774.73
925200			2702.21					2702.21
926100	695.78	201.68		588				1485.46
928000	4.89							4.89
930200		519.37				17.4		536.77
<b>Grand Total</b>	<b>26086.15</b>	<b>3518.04</b>	<b>2967.18</b>	<b>588</b>	<b>13045.05</b>	<b>17.4</b>	<b>210.52</b>	<b>46432.34</b>

**Avista Utilities**  
**Restricted Stock Grants -- O & M**  
**Project Number: 09905868**  
**GL Account Number: 920000**

Month	Total Amount
201901	\$ 93,217
201902	\$ 199,176
201903	\$ 106,824
201904	\$ 133,072
201905	\$ 133,072
201906	\$ 127,282
201907	\$ 132,107
201908	\$ 132,107
201909	\$ 128,521
201910	\$ 131,709
201911	\$ 131,709
201912	\$ 131,709
<b>Total</b>	<b>\$ 1,580,503</b>

Allocated to Washington Electric

0.70578 Note 7	
0.69189 Note 4	<u>\$ 771,794.77</u>

Allocated to Washington Gas

0.20513 Note 7	
0.72593 Note 4	<u>\$ 235,352.79</u>

Allocated to Idaho Electric

0.70578 Note 7	
0.30811 Note 4	<u>\$ 343,692.91</u>

Allocated to Idaho Gas

0.20513 Note 7	
0.27407 Note 4	<u>\$ 88,855.87</u>

Allocated to Oregon

0.08909 Note 7	<u>\$ 140,807.05</u>
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check \$ -

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



**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2019**

0.65      0.35  
0.69189    0.30811    0.72593    0.27407

Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Transaction	Electric	Gas North	Gas South	Not Assigned	WA E	ID E	WA G	ID G	OR
CD	ED	WA	WA	42,203	32,865	9,338			32,865		9,338		-
CD	GD	AA	OR	44,699	31,548	9,169	3,982		21,828	9,720	6,656	2,513	3,982
CD	CD	AA	AA	324,466	213,700	62,110	26,975	21,681	147,857	65,843	45,088	17,023	26,975
CD	CD	ID	ID	52,715	41,051	11,664				41,051		11,664	-
CD	CD	WA	WA	112,414	87,541	24,873			87,541		24,873		-
ED	ED	AN	AN	402,101	402,101				261,366	140,735			-
ED	ED	ID	ID	35,000	35,000					35,000			-
ED	ED	WA	WA	9,130	9,130				9,130				-
GD	ED	OR	WA	12,040			12,040						12,040
GD	GD	AA	OR	15,664		10,930	4,734				7,934	2,996	4,734
GD	GD	ID	AN	17,160		17,160						17,160	-
GD	GD	WA	OR	13,860		13,860					13,860		-
GD	GD	AA	AA	69,256		48,324	20,932				35,080	13,244	20,932
GD	GD	OR	OR	153,721			153,721						153,721
ZZ	ZZ	ZZ	ZZ	112,904				112,904					-
Grand Total				1,417,333	852,936	207,428	222,385	134,585	560,586	292,350	142,829	64,599	222,385

9.5%

0.65      0.35  
0.69189    0.30811    0.72593    0.27407

Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Transaction	Electric	Gas North	Gas South	Not Assigned	WA E	ID E	WA G	ID G	OR
CD	ED	WA	WA	42,203	42,203				42,203				-
CD	GD	AA	OR	44,699			44,699		-	-	-	-	44,699
CD	CD	AA	AA	324,466	213,700	62,110	26,975	21,681	147,857	65,843	45,088	17,023	26,975
CD	CD	ID	ID	52,715	41,051	11,664				41,051		11,664	-
CD	CD	WA	WA	112,414	87,541	24,873			87,541		24,873		-
ED	ED	AN	AN	402,101	402,101				261,366	140,735			-
ED	ED	ID	ID	35,000	35,000					35,000			-
ED	ED	WA	WA	9,130	9,130				9,130				-
GD	ED	OR	WA	12,040	12,040				12,040				-
GD	GD	AA	OR	15,664			15,664				-	-	15,664
GD	GD	ID	AN	17,160		17,160					12,457	4,703	-
GD	GD	WA	OR	13,860			13,860				-	-	13,860
GD	GD	AA	AA	69,256		48,324	20,932				35,080	13,244	20,932
GD	GD	OR	OR	153,721			153,721						153,721
ZZ	ZZ	ZZ	ZZ	112,904				112,904					-
Grand Total				1,417,333	842,766	164,131	275,851	134,585	560,137	282,630	117,497	46,634	275,851

Reclassification Adjustment - For Incorrect Serv/Jur Assignment

(450)    (9,720)    (25,331)    (17,965)    53,467

Reclassify Return on Rate Base and Hangar Depreciation - for non-utility Use

440,753

9.5%

41,852

(20,437)    (9,101)    (6,232)    (2,353)    (3,729)

**TOTAL PLANE ADJUSTMENT**

**(20,887)    (18,821)    (31,563)    (20,318)    49,738**

Prep by: \_\_\_\_\_

Miscellaneous Adjustment  
 Plane Reclassifications  
 For the Twelve Months Ended December 31, 2019

Accounting Year 2019  
 Company (All)

				Values				
Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount	Sum of Not Assigned Amount
<b>CD</b>	<b>ED</b>	WA	WA	42,203	32,865	9,338		
	<b>GD</b>	AA	OR	44,699	31,548	9,169	3,982	
	<b>(blank)</b>	AA	(blank)	324,466	213,700	62,110	26,975	21,681
		ID	(blank)	52,715	41,051	11,664		
		WA	(blank)	112,414	87,541	24,873		
<b>ED</b>	<b>(blank)</b>	AN	(blank)	402,101	402,101			
		ID	(blank)	35,000	35,000			
		WA	(blank)	9,130	9,130			
<b>GD</b>	<b>ED</b>	OR	WA	12,040			12,040	
	<b>GD</b>	AA	OR	15,664		10,930	4,734	
		ID	AN	17,160		17,160		
		WA	OR	13,860		13,860		
		<b>(blank)</b>	AA	(blank)	69,256	48,324	20,932	
			OR	(blank)	153,721		153,721	
<b>ZZ</b>	<b>(blank)</b>	ZZ	(blank)	112,904				112,904
<b>Grand Total</b>				<b>1,417,333</b>	<b>852,936</b>	<b>207,428</b>	<b>222,385</b>	<b>134,585</b>

Prep by: \_\_\_\_\_

Accounting Year	Company	Accounting Period	Flight	Transaction Description	Project Number	Project Name	FERC Account	FERC Account Description	Expenditure Org	Recorded Service	Corrected Service	MAC	Vehicle Number	Recorded Jurisdiction	Corrected Jurisdiction	Expenditure Type	Transaction Quantity	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount	
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	17.3	1,903		1,328	575	
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09902455	Gas System Operations - 099	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	245	02080	AA	OR	550 Company Aircraft	19.4	2,134		1,489	645	
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	280	02080	AA	OR	550 Company Aircraft	103.8	11,418	8,059	2,342	1,017	
2019	001	201905	AVA053019	Medford Business Meetings	09902920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	292	02080	AA	OR	550 Company Aircraft	11	1,210	854	248	108	
2019	001	201905	AVA053019	Medford Business Meetings	09903691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	GD	369	02080	AA	OR	550 Company Aircraft	101	11,110	7,841	2,279	990	
2019	001	201906	AVA061919	GD AN Semi Annual Natural Gas Update	03800545	Id Gas Regulatory Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	GD	GD	054	02080	ID	AN	550 Company Aircraft	158	17,160		17,160		
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	36	3,960		2,763	1,197	
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09902455	Gas System Operations - 099	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	245	02080	AA	OR	550 Company Aircraft	40.5	4,455		3,109	1,346	
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	280	02080	AA	OR	550 Company Aircraft	74	8,140	5,745	1,670	725	
2019	001	201907	AVA072419	In Medford-Joint Safety committee office visits	95602815	Natural Gas Training - 956	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	281	02080	WA	OR	550 Company Aircraft	126	13,860			13,860	
2019	001	201908	AVA073119	Power Supply Workshop	02806136	Common WA Reg Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ED	054	02080	WA	WA	550 Company Aircraft	79.8	8,778	6,836		1,942	
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	29.2	3,212		2,241	971	
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09905730	ET Operations Common All	920000	ADMIN & GEN SALARIES	Z88	GD	GD	018	02080	AA	OR	550 Company Aircraft	58.4	6,424	4,534	1,318	572	
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09905732	ET Arch Planning Common All	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	018	02080	AA	OR	550 Company Aircraft	29.2	3,212	2,267		286	
2019	001	201910	AVA102419	PGA meeting and Meeting with UTC for a carbon and electricity markets work	06800545	Or Gas Regulatory Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	GD	ED	054	02080	OR	WA	550 Company Aircraft	68.8	12,040			12,040	
2019	001	201911	AVA112519	Wildfire Risk Plan Meeting with the Commissioners/Power Supply Workshop	02806136	Common WA Reg Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ED	054	02080	WA	WA	550 Company Aircraft	191	33,425	26,029		7,396	
2019	001	201911	AVA111819	Medford Chamber Forum and various business meetings	09903691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	GD	369	02080	AA	OR	550 Company Aircraft	18.2	3,185	2,248		653	284

	12/31/2018	2019	12/31/2019	Annual	
	EOP	Actviity	EOP	Depreciation Rate	Depreciation Expense
Plane					
Cost	\$ 5,507,887		\$ 5,507,887	3.43%	\$ 188,921 (included in pool)
A/D	<u>(3,257,046)</u>	(189,108)	<u>(3,446,154)</u>		
Plane NBV	<u>\$ 2,250,841</u>		<u>\$ 2,061,733</u>		
Hangar					
Cost	\$ 1,951,555		\$ 2,138,350	2.17%	\$ 46,402 (not in pool)
A/D	<u>(1,626)</u>	(44,626)	<u>(46,252)</u>		
Hangar NBV	<u>\$ 1,949,929</u>		<u>\$ 2,092,098</u>		
Total System Rate Base	<u>\$ 4,200,770</u>		<u>\$ 4,153,831</u>		
ROR			0.075		
			\$ 311,537.29		
Revenue Requirement			\$440,753		

**Avista Utilities**  
**Washington Jurisdiction**  
**Proforma Insurance Adjustment**  
**For the Twelve Months ended December 31, 2019**

<b>Test Period Expense:</b>		<b>Amount</b>
<b>Test Period Insurance Expense</b>	<b>\$</b>	<b>(58,340)</b>

Allocated to Washington Electric

0.70578	Note 7				
0.69189	Note 4	<b>\$</b>	<b>(28,489)</b>		

Allocated to Washington Gas

0.20513	Note 7				
0.72593	Note 4	<b>\$</b>	<b>(8,687)</b>		

		<i>Electric</i>	
FERC 925	\$	(19,942.30)	70%
FERC 924	\$	(8,546.70)	30%
	<u>\$</u>	<u>(28,489.00)</u>	



**2019 D & O Premiums (Estimated)**

Carrier	2018 Premiums	2019		Utility Allocated Amount	Amount Allocated to AELP
		2019 Premium	Utility Allocated %		
AEGIS (\$35M)	\$665,000	\$623,225	94.0%	\$585,832	\$39,900
AEGIS (\$35M) taxes	\$6,973	\$7,822	94.0%	\$7,353	\$526
AEGIS -Continuity Credit (1)	-\$332,958	-\$253,979	96.4%	-\$244,836	-\$11,879
AEGIS Loyalty Credit (1)		-\$47,119	96.4%	-\$45,423	
AEGIS Loyalty Credit (2)		-\$15,456	96.4%	-\$14,900	
EIM (\$30M xs \$35M)	\$263,550	\$262,759	100.0%	\$262,759	
EIM (\$30M xs \$35M) taxes	\$5,535	\$5,518	100.0%	\$5,518	
EIM Supplemental Credit		-\$52,793	100.0%	-\$52,793	
XL Specialty(\$15M xs \$65M)	\$80,000	\$79,760	100.0%	\$79,760	
Twin City(\$15M xs \$80M)	\$60,000	\$59,820	100.0%	\$59,820	
Zurich(\$15M xs \$95M)	\$52,065	\$51,893	100.0%	\$51,893	
XL Speciality (\$15M xs \$100) Side A/DIC	\$75,000	\$74,775	100.0%	\$74,775	
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	\$51,844	100.0%	\$51,844	
		<b>\$848,069</b>		\$821,602	
<b>2019 Estimated D &amp; O Premium Total Allocated to Avista</b>					<u>\$821,602</u>

Summary:

2019 Total D&O Premiums	848,069
Less: 10%	(84,807)
90% of D&O Premiums	763,262
Utility Expense	821,602
Difference - Adjustment	<b>(58,340)</b>

**Provision for Rate Refund Prior Period Adjustmen**

Per Results (E-OPS-12A, G-OPS-12A)  
 2019 Earning Sharing Estimate  
 Prior Period Adjustment to Other Revenue

	Electric \$000s	Natural Gas \$000s
Per Results (E-OPS-12A, G-OPS-12A)	-	444
2019 Earning Sharing Estimate	-	-
Prior Period Adjustment to Other Revenue	-	(444)

**GL Account Balance**

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance				
229000	ACCUMULATED PROVISION - RATE R	ED	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	0	0				
				201904	0	0	0				
				201905	0	0	0				
				201906	0	0	0				
				201907	0	0	0				
				201908	0	0	0				
				201909	0	0	0				
				201910	0	0	0				
				201911	0	0	0				
				201912	0	0	0				
				WA - Summary						0	
		ED - Summary						0			
		GD	WA		WA	201901	-693,000	0	-693,000		
						201902	-693,000	0	-693,000		
						201903	-693,000	441,731	-251,269		
						201904	-251,269	0	-251,269		
						201905	-251,269	0	-251,269		
						201906	-251,269	0	-251,269		
						201907	-251,269	0	-251,269		
201908	-251,269					251,269	0				
201909	0					0	0				
201910	0					0	0				
201911	0					0	0				
201912	0					0	0				
WA - Summary								693,000			
GD - Summary						693,000					
229000 - Summary						693,000					
449100	PROVISION FOR RATE REFUND	ED	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	0	0				
				201904	0	0	0				
				201905	0	0	0				
				201906	0	0	0				
				201907	0	0	0				
				201908	0	0	0				
				201909	0	0	0				
				201910	0	0	0				
				201911	0	0	0				
				201912	0	0	0				
				WA - Summary						0	
				ED - Summary						0	
449100 - Summary						0					
496100	PROVISION FOR RATE REFUND	GD	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	-441,731	-441,731				
				201904	-441,731	0	-441,731				
				201905	-441,731	0	-441,731				
				201906	-441,731	0	-441,731				
				201907	-441,731	0	-441,731				
				201908	-441,731	-2,215	-443,946				
				201909	-443,946	0	-443,946				
				201910	-443,946	0	-443,946				
				201911	-443,946	0	-443,946				
				201912	-443,946	0	-443,946				
				WA - Summary						-443,946	
				GD - Summary						-443,946	
496100 - Summary						-443,946					
Overall - Summary						249,054					

**Transaction Detail**

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Journal Name	Transaction Description	Transaction Amount			
229000	ACCUMULATED PROVISION - RATE R	GD	WA	201903	403-EARNINGS TEST ACCRUAL 201903 DJ USD	2018 Earnings test true-up adjustment	441,731			
				201908	440-DECOUPLING 201908 DJ USD	Rate Adj Filing True-Up 2018 Earnings	2,215			
				201908	440-DECOUPLING 201908 DJ USD	Transfer 2018 Earnings Test	249,054			
				<b>WA - Summary</b>						<b>693,000</b>
<b>GD - Summary</b>						<b>693,000</b>				
<b>229000 - Summary</b>							<b>693,000</b>			
496100	PROVISION FOR RATE REFUND	GD	WA	201903	403-EARNINGS TEST ACCRUAL 201903 DJ USD	2018 Earnings test true-up adjustment	-441,731			
				201908	440-DECOUPLING 201908 DJ USD	Rate Adj Filing True-Up 2018 Earnings	-2,215			
				<b>WA - Summary</b>						<b>-443,946</b>
				<b>GD - Summary</b>						<b>-443,946</b>
<b>496100 - Summary</b>							<b>-443,946</b>			
<b>Overall - Summary</b>							<b>249,054</b>			

Page 2 of 3

Run Date: Apr 15, 2020

**For Internal Use**

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

Line No.	DESCRIPTION	Restating Incentives Expense
	Adjstment Number	2.13
	Workpaper Reference	G-RI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	219
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	219
25	Total Gas Expense	219
26	OPERATING INCOME BEFORE FIT	(219)
	FEDERAL INCOME TAX	
27	Current Accrual	(46)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (173)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -
48	RATE OF RETURN	
50	REVENUE REQUIREMENT	229

Pro Forma Rate of Return

**2014-2019 Incentive Compensation by Employee Group  
 Target and Incentive for Plan Year**

\*excludes payroll tax

Non-Executive	2013	2014	2015	2016	2017	2018	2019
Target	\$ 9,415,611	\$ 7,595,672	\$ 8,400,998	\$ 8,768,110	\$ 8,907,284	\$ 8,939,222	\$ 9,560,785
Capital	\$ 2,488,974	\$ 2,634,759	\$ 2,409,607	\$ 2,900,617	\$ 3,024,646	\$ 2,763,401	\$ 1,915,430.40
Non-Operating	\$ 180,584	\$ 183,346	\$ 153,039	\$ 53,032	\$ 232,665	\$ 227,419	\$ 157,633.48
Operating	\$ 6,938,236	\$ 6,668,384	\$ 6,066,528	\$ 5,810,021	\$ 6,747,287	\$ 6,703,034	\$ 4,646,157.07
Other	\$ 2,272,747	\$ 1,831,202	\$ 1,373,346	\$ 834,115	\$ 1,628,655	\$ 1,636,727	\$ 1,134,485.04
<b>Actual</b>	<b>\$ 11,880,541</b>	<b>\$ 11,317,692</b>	<b>\$ 10,002,519</b>	<b>\$ 9,597,784</b>	<b>\$ 11,633,253</b>	<b>\$ 11,330,580</b>	<b>\$ 7,853,706</b>
Executive	2013	2014	2015	2016	2017	2018	2019
Target	\$ 2,146,700	\$ 2,329,406	\$ 2,746,488	\$ 2,746,488	\$ 2,645,970	\$ 2,786,099	\$ 2,981,115
Operating	\$ 1,591,419	\$ 1,164,703	\$ 1,284,491	\$ 1,138,764	\$ 1,298,642	\$ 1,246,174	\$ 979,535
Non-Operating	\$ 1,060,946	\$ 2,329,313	\$ 1,072,417	\$ 2,433,766	\$ 1,111,307	\$ 1,539,925	\$ 2,861,870
<b>Actual</b>	<b>\$ 2,652,365</b>	<b>\$ 3,494,016</b>	<b>\$ 2,356,908</b>	<b>\$ 3,572,530</b>	<b>\$ 2,409,949</b>	<b>\$ 2,786,099</b>	<b>\$ 3,841,405</b>
Total	2013	2014	2015	2016	2017	2018	2018
Total Target	\$ 11,562,311	\$ 9,925,078	\$ 11,147,486	\$ 11,514,598	\$ 11,553,254	\$ 11,725,321	\$ 12,541,900
Total Actual	\$ 14,532,906	\$ 14,811,708	\$ 12,359,427	\$ 13,170,314	\$ 14,043,202	\$ 14,116,679	\$ 11,695,111

Actual		
Six Year Average	2019 Expense	O & M Adjustment
24%	\$ 2,608,077	\$ 2,253,214
2%	\$ 167,856	\$ 357,826
59%	\$ 6,106,902	\$ 4,804,561
14%	\$ 1,406,422	\$ 1,172,911
	\$ 10,289,256	\$ 8,588,512
Six Year Average	2019 Actual Expense	O & M Adjustment
	\$ 1,185,385	\$ 914,764
	\$ 1,891,433	\$ 2,886,600
	\$ 3,076,818	\$ 3,801,365
Total Adjustment		\$ 1,572,961.06
WA Electric (note 7, 4)	0.70135 0.68249	\$ 752,920
WA Gas (note 7, 4)	0.20549 0.67799	\$ 219,145

Use of 6-Year average of actual expense Consistant with methodology approved by the Commission in UE-170485/UG-170486.  
 Notes: In Doceks UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment.  
 On rebuttal the Company accepted this adjustment. The Commission approved this methodology in Order 07.

## 2.13 G Incentive Restate Page 3

Non-Executive

Adjustment No. 1.01  
Workpaper Ref. (NE-1) Non-Exec

Sum of Transaction Amount	Column Labels					Grand Total
Row Labels	CAP	NONOP	OPER	OTHER		Grand Total
<b>201911</b>	\$ 504,959	\$ 24,074	\$ 970,959		\$ 90,431	\$ 1,590,423
<b>512 Incentive Loading-NU</b>	\$ 467,822	\$ 24,042	\$ 937,813		\$ 89,559	\$ 1,519,236
514 Incentive Loading-Union	\$ 37,138	\$ 32	\$ 33,146		\$ 872	\$ 71,187
<b>201912</b>	\$ 376,152	\$ 250,647	\$ 372,566		\$ 228,099	\$ 1,227,464
<b>512 Incentive Loading-NU</b>	\$ 302,297	\$ 21,742	\$ 869,547		\$ 209,812	\$ 1,403,397
514 Incentive Loading-Union	\$ 22,423	\$ (5)	\$ 33,547		\$ 7,037	\$ 63,002
GL Only June			\$ (364,027)			\$ (364,027)
GL Only June		\$ 247,050	\$ (247,050)			\$ -
GL Only-September	\$ 727,968	\$ 28,062	\$ 1,078,105			\$ 1,834,135
September Reversal	\$ (727,968)	\$ (28,062)	\$ (1,078,105)			\$ (1,834,135)
GL Only-October	\$ 460,359		\$ 690,539			\$ 1,150,899
GL Only-November	\$ (230,180)		\$ (345,270)			\$ (575,449)
GL Only December	\$ 291,803		\$ 432,154	\$ 11,249		\$ 735,206
	\$ (470,550)	\$ (18,139)	\$ (696,874)			\$ (1,185,563)
						\$ -
<b>Grand Total</b>	\$ 2,253,214	\$ 357,826	\$ 4,804,561		\$ 1,172,911	\$8,588,511.71 (A-2)
	26%	4%	56%		14%	100%

Prep by: \_\_\_\_\_

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

Line No.	DESCRIPTION	Restate Debt Interest
	Adjstment Number	2.14
	Workpaper Reference	G-DI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	222
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u><u>\$ (222)</u></u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u><u>\$ -</u></u>

**AVISTA UTILITIES**  
**Restate Debt Interest**  
**Washington - GAS**  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000's)

Adjustment Description	Restate Debt Interest			Reconciliation
	2.14 Adjustment ROO	All other Adjustments	Summary TOTAL	FIT Expense  Line No. 27 Adjustments
1.00 Per Results Report	405,933		405,933	222
1.01 Deferred FIT Rate Base		(994)	(994)	5
1.02 Deferred Debits and Credits		(1)	(1)	-
1.03 Working Capital		(1,144)	(1,144)	6
1.04 Remove AMI Rate Base		(18,403)	(18,403)	96
2.01 Eliminate B & O Taxes		-	-	-
2.02 Restate Property Tax		-	-	-
2.03 Uncollectible Expense		-	-	-
2.04 Regulatory Expense		-	-	-
2.05 Injuries & Damages		-	-	-
2.06 FIT / DFIT Expense		-	-	-
2.07 Office Space Charges to Non-Utility		-	-	-
2.08 Restate Excise Taxes		-	-	-
2.09 Net Gains & Losses		-	-	-
2.10 Weather Normalization / Gas Cost Adjust		-	-	-
2.11 Eliminate Adder Schedules		-	-	-
2.12 Misc. Restating Non-Util / Non- Recurring Expense		-	-	-
2.13 Restating Incentives Expense		-	-	-
2.14 Restate Debt Interest		-	-	-
2.15 Restate 2019 AMA Rate Base to EOP		12,731	12,731	(66)
3.01 Pro Forma Revenue Normalization		-	-	-
3.02 Pro Forma Def. Debits, Credits & Regulatory Amorts		-	-	-
3.03 Pro Forma ARAM DFIT		-	-	-
3.04 Pro Forma Labor Non-Exec		-	-	-
3.05 Pro Forma Labor Exec		-	-	-
3.06 Pro Forma Employee Benefits		-	-	-
3.07 Pro Forma Insurance Expense		-	-	-
3.08 Pro Forma IS/IT Expense		-	-	-
3.09 Pro Forma Property Tax		-	-	-
3.10 Pro Forma Fee Free Amortization		-	-	-
3.11 Pro Forma 2020 Customer At Center		2,923	2,923	(15)
3.12 Pro Forma 2020 Large & Distinct		7,191	7,191	(37)
3.13 Pro Forma 2020 Programmatic		7,194	7,194	(37)
3.14 Pro Forma 2020 Mandatory & Compliance		13,123	13,123	(68)
3.15 Pro Forma 2020 Short Lived		3,408	3,408	(18)
3.16 Pro Forma AMI Capital Adds		35,432	35,432	(185)
3.17 Pro Forma LEAP Deferral Amortization		(3,959)	(3,959)	21
3.18 Restate 2019 ADFIT		(15,228)	(15,228)	79
	405,933	42,273	448,206	3
Weighted Average Cost of Debt	2.48%	2.48%		
Restated Debt Interest	10,067	1,048	11,116	3
Interest Per Results (G-FIT-12A)	11,123		11,123	
Increase (Decrease) in Interest Expense	(1,056)	1,048	(7)	
FIT Rate	21%	21%		
Increase (Decrease) in FIT	222	(220)	2	3



RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended December 31, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	299,634,474	207,825,445	91,809,029
G-OPS	Operating & Maintenance Expense	209,727,215	146,882,427	62,844,788
G-OPS	Book Deprec/Amort and Reg Amortizations	30,219,468	20,638,031	9,581,437
G-OTX	Taxes Other than FIT	17,096,799	14,062,422	3,034,377
	Net Operating Income Before FIT	42,590,992	26,242,565	16,348,427
G-INT	Less: Interest Expense	15,771,560	11,122,570	4,648,990
G-OTX	Less: Idaho ITC Deferral & Amortization	188,456	0	188,456
G-SCM	Schedule M Adjustments	(51,142,816)	(37,594,758)	(13,548,058)
	Taxable Net Operating Income	(24,134,928)	(22,474,763)	(1,660,165)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,068,335)	(4,719,700)	(348,635)
G-DTE	Deferred FIT	8,935,009	6,500,601	2,434,408
99	411400 Amortized Investment Tax Credit	(16,200)	(12,048)	(4,152)
	Total FIT/Deferred FIT & ITC	3,850,474	1,768,853	2,081,621
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Line No.	DESCRIPTION	Restate 2019 AMA Rate Base to EOP
	Adjstment Number	2.15
	Workpaper Reference	G-EOP19
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	(164)
11	Taxes	-
12	Total Underground Storage	<u>(164)</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	(112)
15	Taxes	-
16	Total Distribution	<u>(112)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	14
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>14</u>
25	Total Gas Expense	<u>(262)</u>
26	OPERATING INCOME BEFORE FIT	262
	FEDERAL INCOME TAX	
27	Current Accrual	55
28	Debt Interest	(66)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 273</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 700
33	Distribution Plant	4,409
34	General Plant	<u>8,492</u>
35	Total Plant in Service	13,601
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(223)
37	Distribution Plant	2,029
38	General Plant	(2,799)
39	Total Accumulated Depreciation/Amortization	<u>(994)</u>
40	NET PLANT	12,608
41	DEFREED TAXES	<u>123</u>
42	Net Plant After DFIT	12,731
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ 12,731</u>

Avista  
Ms. Schultz Workpapers

Workpaper Ref. G-CAP SUMMARY

AVISTA UTILITIES  
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

DESCRIPTION	AMA	EOP	AMA to EOP	AMA to EOP	Adjustment 2.19	RECONCILIATION
	12.31.2019 Actual Results	12.31.2019 Actual Results	New Revenue Incremental Difference	AMI Incremental Difference	Restate AMA to EOP Rate Base	12.31.2019 EOP Balance Restated
<b>EXPENSES</b>	<b>ROO</b>	<b>2) Adj. Dep Exp</b>		<b>2) Adj. Dep Exp</b>		
Intangible	5,477	5,753		22	299	5,776
Underground Storage	494	330		0	(164)	330
Distribution	12,468	13,089	(238)	(495)	(112)	12,356
General	5,201	4,972		(57)	(285)	4,916
Total Natural Gas Expenses	23,641	24,145	(238)	(529)	(262)	23,378
<b>RATE BASE</b>						
<b>PLANT IN SERVICE</b>	<b>ROO</b>	<b>ROO</b>	<b>NR.1G-New Rev</b>	<b>AMI - Natural Gas</b>		
Intangible	42,432	43,483		226	1,277	43,709
Underground Storage	29,714	30,414			700	30,414
Distribution	505,864	527,450	(9,733)	(7,444)	4,409	510,273
General	99,229	106,857		(413)	7,215	106,444
Total Plant in Service	677,239	708,205	(9,733)	(7,631)	13,601	690,840
<b>ACCUMULATED DEPRECIATION/AMORT</b>	<b>ROO</b>	<b>ROO</b>	<b>NR.1G-New Rev</b>	<b>AMI - Natural Gas</b>		
Intangible	(13,395)	(15,758)		579	(1,784)	(15,179)
Underground Storage	(11,565)	(11,789)			(223)	(11,789)
Distribution	(151,240)	(149,849)	238	399	2,029	(149,211)
General	(25,355)	(26,537)		167	(1,015)	(26,370)
Total Accumulated Depreciation	(201,556)	(203,933)	238	1,146	(994)	(202,549)
NET PLANT	475,683	504,272	(9,495)	(6,486)	12,608	488,291
<b>DEFERRED TAXES</b>	<b>ADFIT AMA</b>	<b>ADFIT EOP</b>	<b>NR.1G-New Rev</b>			
Net Plant After DFIT	(92,008)	(92,332)	447		123	(91,885)
	383,675	411,940	(9,048)	(6,486)	12,731	396,406

	<b>2) Adj. Dep Exp</b>	<b>Natural Gas Depreciation Exp Adjustment to Plant</b>	<b>Natural Gas Depreciation Exp Adjustment to Plant - AMI</b>
Intangible Plant		276,334	(22,487)
Underground Storage Plant		(164,007)	-
Distribution Plant		620,799	494,868
General Plant		91,267	56,640
Transportation		(319,627)	-
		504,766	529,022

Plant Acc'l Cost	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	AMA
370121 Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
381121	4,076,144	4,304,262	5,225,871	6,984,606	7,655,749	8,561,740	10,876,422	11,379,896	12,593,090	13,743,349	13,713,394	14,614,430	17,479,992	10,035,906
389421 GP	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368
391120	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728
391121	965,797	965,905	965,983	966,836	966,956	968,354	968,558	968,824	969,204	969,963	969,824	970,272	1,066,026	972,216
395121	28,760	28,760	28,760	29,069	29,069	29,069	30,390	30,377	30,377	35,070	35,070	35,070	34,649	31,066
397121	684,623	706,224	708,589	776,814	833,352	929,196	1,017,809	1,087,318	1,165,429	1,197,812	1,223,163	1,282,872	1,309,466	993,802
303120 Intangibles	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,327,733	4,508,507
303121	3,711,178	3,981,989	4,335,501	4,520,963	4,538,355	4,569,771	4,572,174	4,572,414	4,392,215	4,392,847	4,392,732	4,393,112	4,345,767	4,390,879
	<u>14,377,965</u>	<u>14,898,603</u>	<u>16,176,167</u>	<u>18,189,751</u>	<u>18,934,943</u>	<u>19,969,593</u>	<u>22,376,816</u>	<u>22,950,292</u>	<u>24,061,779</u>	<u>25,250,504</u>	<u>25,245,647</u>	<u>26,207,219</u>	<u>28,958,728</u>	<u>21,327,472</u>

Dist													17,479,992	10,035,906	7,444,085	G-CAP SUMMARY
GP													2,805,237	2,392,179	413,058	
Intangibles													8,673,500	8,899,386	(225,887)	
Total													<u>28,958,728</u>	<u>21,327,472</u>	<u>7,631,256</u>	

Plant Acc'l A/D	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	AMA
370121 Dist	-	-	-	-	-	-	-	-	-	-	-	-	-	-
381121	(38,027)	(61,282)	(87,728)	(121,612)	(162,239)	(207,243)	(261,184)	(322,945)	(389,470)	(462,554)	(538,746)	(617,356)	(699,569)	(300,097)
389421 GP	(10)	(14)	(18)	(22)	(26)	(30)	(34)	(38)	(42)	(46)	(50)	(54)	(58)	(34)
391120	(130,106)	(136,651)	(143,197)	(149,742)	(156,288)	(162,833)	(169,378)	(175,924)	(182,469)	(189,015)	(195,560)	(202,106)	(208,651)	(169,378)
391121	(54,738)	(70,835)	(86,934)	(103,041)	(119,156)	(135,284)	(151,425)	(167,569)	(183,720)	(199,879)	(216,044)	(232,212)	(246,933)	(151,411)
395121	(1,003)	(1,404)	(1,805)	(2,209)	(2,370)	(2,532)	(2,697)	(2,866)	(3,035)	(3,217)	(3,412)	(3,607)	(3,732)	(2,627)
397121	(9,694)	(11,655)	(13,650)	(15,746)	(18,081)	(20,632)	(23,445)	(26,482)	(32,742)	(39,310)	(46,038)	(53,003)	(58,637)	(27,912)
303120 Intangibles	(432,207)	(462,348)	(492,489)	(522,631)	(552,772)	(582,914)	(613,055)	(643,197)	(673,338)	(703,479)	(733,621)	(763,762)	(770,331)	(612,073)
303121	(267,537)	(332,370)	(402,410)	(476,959)	(553,227)	(629,922)	(706,918)	(782,881)	(832,824)	(906,093)	(979,692)	(1,053,294)	(1,116,872)	(695,733)
	<u>(933,320)</u>	<u>(1,076,559)</u>	<u>(1,228,233)</u>	<u>(1,391,962)</u>	<u>(1,564,159)</u>	<u>(1,741,389)</u>	<u>(1,928,135)</u>	<u>(2,121,901)</u>	<u>(2,297,640)</u>	<u>(2,503,593)</u>	<u>(2,713,163)</u>	<u>(2,925,393)</u>	<u>(3,104,782)</u>	<u>(1,959,265)</u>

Dist														(699,569)	(300,097)	(399,473)	G-CAP SUMMARY
GP														(518,010)	(351,363)	(166,648)	
Intangibles														(1,887,203)	(1,307,806)	(579,397)	
Total														<u>(3,104,782)</u>	<u>(1,959,265)</u>	<u>(1,145,517)</u>	



Avista Utilities  
Pro Forma Rate Base Adjustment  
0  
Adjustment from EOP to AMA (net reduction)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>Plant Additions by Month</b>	in (000's)														EOP	AMA
	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Dec</u>	<u>Dec</u>	<u>Additions</u>	<u>Balance</u>
<b>New Revenue Capital Additions {1000's ER's}</b>																
<b>WA Electric Distribution Subtotal</b>	1,670	1,801	2,155	1,802	2,717	1,898	3,841	2,430	1,862	1,921	2,476	2,450			27,022	12,911
<b>AMA Calculation:</b>															NR.1E	NR.1E
Beg Bal	0	1,670	3,470	5,625	7,427	10,144	12,042	15,883	18,313	20,175	22,096	24,572				
Additions	1,670	1,801	2,155	1,802	2,717	1,898	3,841	2,430	1,862	1,921	2,476	2,450				
End Bal	1,670	3,470	5,625	7,427	10,144	12,042	15,883	18,313	20,175	22,096	24,572	27,022				
Monthly Average	835	2,570	4,548	6,526	8,785	11,093	13,963	17,098	19,244	21,136	23,334	25,797				
<b>New Revenue Capital Additions {1000's ER's}</b>																
<b>ID Electric Distribution Subtotal</b>	775	667	803	641	740	710	1,194	897	993	1,036	1,512	1,131			11,100	4,890
<b>AMA Calculation:</b>																
Beg Bal	0	775	1,443	2,246	2,887	3,627	4,338	5,532	6,429	7,422	8,458	9,970				
Additions	775	667	803	641	740	710	1,194	897	993	1,036	1,512	1,131				
End Bal	775	1,443	2,246	2,887	3,627	4,338	5,532	6,429	7,422	8,458	9,970	11,100				
Monthly Average	388	1,109	1,845	2,567	3,257	3,982	4,935	5,980	6,925	7,940	9,214	10,535				
<b>New Revenue Capital Additions {1000's ER's}</b>																
<b>WA Gas Distribution Subtotal</b>	830	858	1,104	1,034	1,997	1,393	1,270	1,658	1,571	2,070	2,256	1,276			17,318	7,584
<b>AMA Calculation:</b>															NR.1G	NR.1G
Beg Bal	0	830	1,688	2,792	3,826	5,823	7,217	8,487	10,145	11,716	13,786	16,042				
Additions	830	858	1,104	1,034	1,997	1,393	1,270	1,658	1,571	2,070	2,256	1,276				
End Bal	830	1,688	2,792	3,826	5,823	7,217	8,487	10,145	11,716	13,786	16,042	17,318				
Monthly Average	415	1,259	2,240	3,309	4,825	6,520	7,852	9,316	10,931	12,751	14,914	16,680				
<b>New Revenue Capital Additions {1000's ER's}</b>																
<b>ID Gas Distribution Subtotal</b>	464	296	311	436	589	471	658	463	648	923	771	582			6,613	2,860
<b>AMA Calculation:</b>																
Beg Bal	0	464	760	1,071	1,507	2,096	2,568	3,226	3,689	4,337	5,261	6,031				
Additions	464	296	311	436	589	471	658	463	648	923	771	582				
End Bal	464	760	1,071	1,507	2,096	2,568	3,226	3,689	4,337	5,261	6,031	6,613				
Monthly Average	232	612	915	1,289	1,802	2,332	2,897	3,458	4,013	4,799	5,646	6,322				
<b>New Revenue Capital Additions {1000's ER's}</b>																
<b>OR Gas Distribution Subtotal</b>	313	615	416	652	890	374	825	1,035	1,190	1,118	933	1,175			9,536	3,900
<b>AMA Calculation:</b>																
Beg Bal	0	313	928	1,343	1,996	2,886	3,260	4,085	5,120	6,310	7,427	8,361				
Additions	313	615	416	652	890	374	825	1,035	1,190	1,118	933	1,175				
End Bal	313	928	1,343	1,996	2,886	3,260	4,085	5,120	6,310	7,427	8,361	9,536				
Monthly Average	157	620	1,136	1,670	2,441	3,073	3,672	4,602	5,715	6,869	7,894	8,949				

## 3.01 Natural Gas Revenue Normalization Page 1

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

Line No.	DESCRIPTION	Pro Forma Revenue Normalization
	Adjstment Number	3.01
	Workpaper Reference	G-PREV
	REVENUES	
1	Total General Business	\$ (41,734)
2	Total Transportation	290
3	Other Revenues	(1,153)
4	Total Gas Revenues	<u>(42,597)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(51,148)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>(51,148)</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(1,591)
16	Total Distribution	<u>(1,591)</u>
17	Customer Accounting	(138)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(83)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(83)</u>
25	Total Gas Expense	<u>(52,960)</u>
26	OPERATING INCOME BEFORE FIT	10,363
	FEDERAL INCOME TAX	
27	Current Accrual	2,176
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 8,187</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

### 3.01 Natural Gas Revenue Normalization Page 2

Adjustment No. **3.02**

Workpaper Ref G-PREV-1

**WA Gas PF Revenue Normalization Adjustment--12-months Ended December 31, 2019**

Rates Effective April 1st, 2019		<b>CB Rostated</b>		<b>Pro-Forma</b>	<b>Total Adjust</b>	<b>Revenue Norm. Adj.</b>	
<b>Revenue</b>	<b>WP Source</b>		<b>WP Source</b>				
Base Revenue	G-PREV-2	93,055	G-PREV-5	102,740	9,685	9,685	
Gas Cost Revenue	G-PREV-2	53,468			-53,468	-53,468	
Weather Normalization	G-PREV-2	-2,200	G-PREV-5	-2,444	-244	-244	
Unbilled Revenue	G-PREV-2	-2,758	G-PREV-5	-465	2,293	2,293	
Sales to Ultimate Consumers / Genl Bus. Rev		141,565		99,831	-41,734	-41,734	
Base Revenue, Transportation	G-PREV-2	5,052	G-PREV-5	5,342	290	290	
Unbilled Revenue Transportation *		0		0	0	0	
Transportation For Others**		5,052		5,342	290	290	
Tariffed Sales	Calc	146,617		105,173	-41,444	-41,444	
Provision For Rate Refund - Decoupling	G-PREV-2	0		0	0	0	Elim Decoupling Earnings Sharing in Test Period
Provision For Rate Refund - Tax Reform	G-PREV-2	-35		0	35	35	Elim Tax Reform Deferral true-up entry
Decoupling Deferred Revenue	G-PREV-2	1,188		0	-1,188	-1,188	Elim 2019 Decoupling deferrals - GRC resets Base
Total Revenue Adjustment		147,770		105,173	-42,597	-42,597	
<b>Expense</b>							
Gas Purchases	G-PREV-2	51,148		0	-51,148	-51,148	
GTI Funding 813	G-PREV-2	84		84	0	0	
State Excise Tax						-1,591	3.8392% Effective Rate
Uncollectibles						-138	0.3326% Effective Rate
Commission Fees						-83	0.2000% Nominal Rate
						-52,960	4.3718% Conver. Factor b4 FIT
<b>Operating Income before FIT</b>						10,363	
FIT Expense						2,176	21%
<b>Net Operating Income</b>						8,187	

\* zero in Pro-forma revenues  
148); moved to "Other Revenue" in Cost of Service

\$1,761  
\$3,581 "Total Transp Rev" for COS

-41,444 Revenue  
4.3718% Conver. Factor b4 FIT  
-1,812 Rev related exp.  
-1,812 check  
0



**WA Gas Normalized Revenue --12 months ended December 31, 2019**  
 \$000's

Revenue	WP Source	Actuals	Eliminate	Weather	Eliminate	Misc	Total	Normalized CB Base Revenue and Gas Cost
		1.00	B&O Taxes 2.01	Normalization 2.10	Adder Sched 2.11	Restating 2.12	Adjust	
Base Rate Revenue	Calc	93,055					0	93,055
Gas Cost Revenue - Sch 150	EAS	55,199		-1,731			-1,731	53,468
Weather Normalization	WN			-2,200			-2,200	-2,200
Gas Rate Adjustment - Sch 155	Calc	-12,859			12,859		12,859	0
B&O Tax - Sch 158	B&O	5,116	-5,116				-5,116	0
Tax Reform Refund - Sch 174	Calc	-2,122			2,122		2,122	0
Decoupling Amortization - Sch 175	EAS	-1,953			1,953		1,953	0
Public Purpose Rider - Sch 189/191/192	Calc	8,904			-8,904		-8,904	0
Unbilled Revenue	ROO / Calc	-2,788			30		30	-2,758
Sales to Ultimate Consumers / Genl Bus. Rev	ROO	142,552	-5,116	-3,931	8,060	0	-987	141,565
Base Revenue, Transportation	Calc	5,052					0	5,052
B&O Tax, Transportation	B&O	131	-131				-131	0
Unbilled Revenue Transportation *		0					0	0
Transportation For Others		5,183	-131	0	0		-131	5,052
Tariffed Sales	Calc	147,735	-5,247	-3,931	8,060		-1,118	146,617
Sales for Resale	EAS	55,067			-55,067		-55,067	0
Deferred Exchange	EAS	3,039			-3,039		-3,039	0
Provision for Rate Refund - Decoupling	ROO	444				-444	-444	0
Provision for Rate Refund - Tax Reform	ROO	-35					0	-35
Other Revenue - Decoupling Amortization	WN/EAS	1,868			-1,868		-1,868	0
Other Revenue - Decoupling Deferred Revenue	ROO	-907		2,095	0		2,095	1,188
Other Revenue - Miscellaneous	Calc	614					0	614
Total Other Revenue	ROO	60,090	0	2,095	-59,974	-444	-58,323	1,767
Total Gas Revenue	Calc	207,825	-5,247	-1,836	-51,914	-444	-59,441	148,384
<b>Expense</b>								
B&O Tax	B&O	5,235	-5,235				-5,235	0
Gas Purchases	EAS	112,838		-1,655	-60,035		-61,690	51,148
Prior Period Gas Cost Amortization	EAS	-12,297			12,297		12,297	0
GTI Funding 813010	ROO	87		-3			-3	84
Net Natural Gas Storage Transactions	EAS	-1,600			1,600		1,600	0
Product Extraction sales in PGA	EAS	-328			328		328	0
Public Purpose Rider	EAS	8,515			-8,515		-8,515	0
Public Purpose Rider Unbilled	EAS	-30			30		30	0
Tax Reform Amortization	EAS	-1,205			1,205		1,205	0
State Excise Tax	CF	5,672		-151	309	0	158	5,830
Uncollectibles	CF	491		-13	27	0	14	505
Commission Fees	CF	295		-8	16	0	8	303
Total Expenses		117,673	-5,235	-1,830	-52,738	0	-59,803	57,870
Net Revenue Less Gas Costs		90,152	-12	-6	824	-444	362	90,514
DFIT Flow Through Tax Reform Amortization		-339			651			

Weather Normalization adjustment  
 excluded base rate revenue captured in  
 the Decoupling deferred revenue  
 (mechanism began January 2015)

Decoupling Deferred Revenue is net of  
 revenue related expenses that will be  
 incurred upon amortization

\* Transportation Unbilled Revenue is included in Sales to Ultimate Consumers per Results of Operations

**AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCH. 101 & 102	LRG GEN SVC SCH. 111,112&116	EX LRG GEN SVC SCH. 121,122&126	INTERRUPTIBLE SCH. 131&132	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
<b>PRESENT BILL DETERMINANTS</b>								
<b>THERMS</b>								
JDM-G-8	BLOCK 1	83,030,623	6,558,198		220,000	8,146,142	24,245,810	10,933,465
JDM-G-8	BLOCK 2	54,532,868	17,521,410		285,403	8,282,125	6,193,304	
JDM-G-8	BLOCK 3		35,476,526		317,689	14,410,467	2,132,147	
JDM-G-8	BLOCK 4		738,873		170,108	2,975,781	5,419,126	
JDM-G-8	BLOCK 5		1,342,153			3,355,717	7,907,179	
	SUBTOTAL LOAD ADJUSTMENT	294,195,115	137,563,491	61,637,161	993,200	37,170,232	45,897,566	10,933,465
	SUBTOTAL ADJUSTMENT TO ACTUAL	294,195,115	137,563,491	61,637,161	993,200	37,170,232	45,897,566	10,933,465
JDM-G-3	TOTAL BEFORE ADJUSTMENT WEATHER & UNBILLED REV. ADJ.	294,195,115 (6,779,126)	137,563,491 (5,467,887)	61,637,161 (1,311,239)	993,200	37,170,232	45,897,566	10,933,465
	TOTAL PROFORMA THERMS	287,415,989	132,095,604	60,325,922	993,200	37,170,232	45,897,566	10,933,465
JDM-G-8	TOTAL BILLS	1,984,339			24	456	48	12
JDM-G-8	TOTAL MINIMUM BILLS		37,254					
<b>PROPOSED BILL DETERMINANTS</b>								
<b>THERMS</b>								
	BLOCK 1	83,030,623	6,558,198	Sch 121/122 disc	220,000	8,146,142	24,245,810	10,933,465
	BLOCK 2	54,532,868	17,521,410	(UG-190334)	285,403	8,282,125	6,193,304	
	BLOCK 3		35,476,526		317,689	14,410,467	2,132,147	
	BLOCK 4		738,873		170,108	2,975,781	5,419,126	
	BLOCK 5		1,342,153			3,355,717	7,907,179	
	SUBTOTAL NET SHIFTING ADJUSTMENT	294,195,115	137,563,491	61,637,161	993,200	37,170,232	45,897,566	10,933,465
	SUBTOTAL ADJUSTMENT TO ACTUAL	294,195,115	137,563,491	61,637,161	993,200	37,170,232	45,897,566	10,933,465
	TOTAL BEFORE ADJUSTMENT WEATHER & UNBILLED REV. ADJ.	294,195,115 (6,779,126)	137,563,491 (5,467,887)	61,637,161 (1,311,239)	993,200	37,170,232	45,897,566	10,933,465
	TOTAL PROFORMA THERMS	287,415,989	132,095,604	60,325,922	993,200	37,170,232	45,897,566	10,933,465
	TOTAL BILLS	1,984,339			24	456	48	12
	TOTAL MINIMUM BILLS		37,254					

**AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	INTERRUPTIBLE SCHEDULE 131	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
<b>PRESENT RATES</b>								
JDM-G-13/14		\$9.50				\$625.00	(1) \$200.00	(2) \$26,332.00
JDM-G-13/14			\$107.56					
JDM-G-13/14		41.035¢			27.008¢	10.494¢	2.800¢	1.000¢
JDM-G-13/14		53.333¢	36.159¢		21.681¢	9.336¢	4.500¢	
JDM-G-13/14			27.562¢		20.373¢	8.419¢	3.168¢	
JDM-G-13/14			23.517¢		18.203¢	7.785¢	2.500¢	
JDM-G-13/14			16.497¢			5.851¢	2.091¢	
		45.910¢	26.784¢		21.847¢	8.795¢		
<b>PROPOSED RATES</b>								
		\$9.50				\$625.00	\$200.00	\$26,332.00
			\$107.56					
		41.035¢			27.008¢	10.494¢	2.800¢	1.000¢
		53.333¢	36.159¢		21.681¢	9.336¢	4.500¢	
			27.562¢		20.373¢	8.419¢	3.168¢	
			23.517¢		18.203¢	7.785¢	2.500¢	
			16.497¢			5.851¢	2.091¢	
		45.910¢	26.784¢		21.847¢	8.795¢		

(1) Block 1 - Kaiser-Trentwood - workpaper JDM-G-19  
 Block 2 - Lamb-Weston - workpaper JDM-G-21  
 Block 3 - Mutual Materials - workpaper JDM-G-25  
 Block 4 - Washington Potato - workpaper JDM-G-23  
 Block 5 - Avista Electric generating facilities billed at 2.091 cents/therm (Sch. 148 floor)

(2) Monthly minimum / rate per therm - workpaper JDM-G-27

**Note: Rates exclude Sch. 150 (Purch. Gas Cost Adj.)**

**AVISTA UTILITIES  
WASHINGTON NATURAL GAS  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2019**

WORK PAPER REFERENCE	TOTAL	GEN SERVICE SCHEDULE 101	LRG GEN SVC SCHEDULE 111	EX LRG GEN SVC SCHEDULE 121	INTERRUPTIBLE SCHEDULE 131	TRANSPORT SCHEDULE 146	TRANSPORT SCHEDULE 148	TRANSPORT SCH 148 - WSU ANN. MINIMUM
<b>PRESENT REVENUE</b>								
<b>BASE TARIFF REVENUE</b>								
BASIC CHARGE	\$19,461,805	\$18,851,221				\$285,000	\$9,600	\$315,984
MONTHLY/ANNUAL MINIMUM	4,033,601		4,007,040			26,561		
BLOCK 1	35,774,107	34,071,616			59,418	854,856	678,883	109,335
BLOCK 2	36,533,378	29,084,015	6,335,567		61,878	773,219	278,699	
BLOCK 3	11,123,527		9,778,040		64,723	1,213,217	67,546	
BLOCK 4	571,868		173,761		30,965	231,665	135,478	
BLOCK 5	583,097		221,415			196,343	165,339	
ANNUAL MINIMUM								
SUBTOTAL	\$108,081,382	\$82,006,851	\$20,515,823	\$0	\$216,983	\$3,580,861	\$1,335,545	\$425,319
NET SHIFTING ADJUSTMENT								
SUBTOTAL	\$108,081,382	\$82,006,851	\$20,515,823	\$0	\$216,983	\$3,580,861	\$1,335,545	\$425,319
ADJUST TO ACTUAL	0	0	0	0	0	0	0	0
TOTAL BASE TARIFF REVENUE	\$108,081,382	\$82,006,851	\$20,515,823	\$0	\$216,983	\$3,580,861	\$1,335,545	\$425,319
<b>ADJUSTMENT REVENUE</b>								
<b>UNBILLED REVENUE ADJUSTMENT</b>								
JDM-G-15	UNBILLED LOAD THERMS	(991,272)	(1,042,511)	51,239				
JDM-G-2/5/6	UNBILLED LOAD RATE		45.910¢	26.784¢		8.795¢		
	UNBILLED LOAD REVENUE	(\$464,895)	(\$478,619)	\$13,724	\$0			
	TOTAL UNBILLED THERM ADJ	(991,272)	(1,042,511)	51,239	0			
	TOTAL UNBILLED REVENUE ADJ	(\$464,895)	(\$478,619)	\$13,724				
<b>WEATHER NORMALIZATION ADJ</b>								
JDM-G-17	WEATHER-SENSITIVE THERMS	(5,787,854)	(4,425,376)	(1,362,478)				
JDM-G-2/5/6	WEATHER-SENSITIVE RATE		46.546¢	28.189¢				
	WEATHER-SENSITIVE REVENUE	(\$2,443,908)	(\$2,059,842)	(\$384,066)	\$0			
	OTHER ADJUSTMENTS							
TOTAL ADJUSTMENT REVENUE	(\$2,908,803)	(\$2,538,461)	(\$370,342)		\$0	\$0	\$0	\$0
TOTAL BASE TARIFF REVENUE	108,081,382	82,006,851	20,515,823		216,983	3,580,861	1,335,545	425,319
TOTAL PRESENT REVENUE	\$105,172,579	\$79,468,390	\$20,145,481		\$216,983	\$3,580,861	\$1,335,545	\$425,319



AVISTA UTILITIES  
WASHINGTON NATURAL GAS 3.01 Natural Gas Revenue Normalization Page 8  
PRO FORMA REVENUE UNDER PRESENT AND PROPOSED BASE TARIFF RATES  
12 MONTHS ENDED DECEMBER 31, 2019

WORK PAPER REFERENCE	RATES	TOTAL THERMS	TOTAL REVENUE	BASE LOAD THERMS(1)	BASE LOAD REVENUE	WTHR-SENS. THERMS	WTHR-SENS. REVENUE
<u>PRESENT BASELOAD AND WEATHER-SENSITIVE RATE</u>							
SCHEDULE 101							
0-70 THERMS	41.035¢	83,030,623	\$34,071,616	15,874,712	\$6,514,188	67,155,911	\$27,557,428
OVER 70 THERMS	53.333¢	54,532,868	\$29,084,015	0	\$0	54,532,868	\$29,084,015
TOTAL AVERAGE RATE		137,563,491	\$63,155,631 45.910¢	15,874,712	\$6,514,188 41.035¢	121,688,779	\$56,641,443 46.546¢

PROPOSED BASELOAD AND WEATHER-SENSITIVE RATE

SCHEDULE 101							
0-70 THERMS	41.035¢	83,030,623	\$34,071,616	15,874,712	\$6,514,188	67,155,911	\$27,557,428
OVER 70 THERMS	53.333¢	54,532,868	\$29,084,015	0	\$0	54,532,868	\$29,084,015
TOTAL AVERAGE RATE		137,563,491	\$63,155,631 45.910¢	15,874,712	\$6,514,188 41.035¢	121,688,779	\$56,641,443 46.546¢

(1) Base load per bill for Schedule 101 is shown on workpaper JDM-G-18 multiplied by total billings from JDM-G-1, or 13 X 1,984,339 = 15,874,712

PRESENT BASELOAD AND WEATHER-SENSITIVE RATE

SCHEDULE 111							
0-200 THERMS	0.000¢	6,558,198	\$0	6,558,198	\$0	0	\$0
201-1,000 THERMS	36.159¢	17,521,410	\$6,335,567	12,329,580	\$4,458,253	5,191,830	\$1,877,314
1001-10,000 THERMS	27.562¢	35,476,526	\$9,778,040	0	\$0	35,476,526	\$9,778,040
10,001-25,000 THERMS	23.517¢	738,873	\$173,761	0	\$0	738,873	\$173,761
OVER 25,000 THERMS	16.497¢	1,342,153	\$221,415	0	\$0	1,342,153	\$221,415
TOTAL AVERAGE RATE		61,637,161	\$16,508,783 26.784¢	18,887,778	\$4,458,253 23.604¢	42,749,383	\$12,050,530 28.189¢

PROPOSED BASELOAD AND WEATHER-SENSITIVE RATE

SCHEDULE 111							
0-200 THERMS	0.000¢	6,558,198	\$0	6,558,198	\$0	0	\$0
201-1,000 THERMS	36.159¢	17,521,410	\$6,335,567	12,329,580	\$4,458,253	5,191,830	\$1,877,314
1001-10,000 THERMS	27.562¢	35,476,526	\$9,778,040	0	\$0	35,476,526	\$9,778,040
10,001-25,000 THERMS	23.517¢	738,873	\$173,761	0	\$0	738,873	\$173,761
OVER 25,000 THERMS	16.497¢	1,342,153	\$221,415	0	\$0	1,342,153	\$221,415
TOTAL AVERAGE RATE		61,637,161	\$16,508,783 26.784¢	18,887,778	\$4,458,253 23.604¢	42,749,383	\$12,050,530 28.189¢

(1) Base load per bill for Schedule 111 is shown on workpaper JDM-G-18 multiplied by total billings from JDM-G-1, or 522 X 37,254 = 18,887,778

3.02 G - PF Regulatory Debits and Credits Page

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

Line No.	DESCRIPTION	Pro Forma Def. Debits, Credits & Regulatory Amorts
	Adjstment Number	3.02
	Workpaper Reference	G-PRA
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	(230)
23	Taxes	-
24	Total Admin. & General	<u>(230)</u>
25	Total Gas Expense	<u>(230)</u>
26	OPERATING INCOME BEFORE FIT	230
	FEDERAL INCOME TAX	
27	Current Accrual	48
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 182</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-DDC-1

AVISTA UTILITIES  
REGULATORY AMORTIZATION & DEFERRED DEBITS AND CREDITS ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2019

Description	APL Reference	Rate Base			UG-110877 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized 2020 Expense	Expense Per Results	Adjustment		
<u>Deferred Debits and Credits</u>										
Customer Advances	10	(2,939)	(2,939)	-	Test Year	-	-	-		G-DDC-5
Customer Deposits	11	(567,846)	(567,846)	0	Test Year	14,594	14,594	(0)	905000 Cust Acctg	G-DDC-10
AFUDC					<b>Rate Year</b>	-	229,489	(229,489)	407319 AFUDC DFIT	
Sub-Total Deferred Debits and Credits		(570,785)	(570,785)	0		14,594	14,594	-229,489		

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

Date: 10/15/2020 Mgr. Review: \_\_\_\_\_



**AVISTA UTILITIES**  
**RATE BASE ADJUSTMENT - CUSTOMER ADVANCES**  
**TWELVE MONTHS ENDED DECEMBER 31, 2019**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD		TOTAL			ELECTRIC			TOTAL	GAS		
		Customer Advance Bal	EDWA Wash	EDID Idaho	EDWA Wash	EDID Idaho	Customer Advance Bal		GDWA Wash	GDID Idaho	
		252000	252000	252000			252000	252000	252000		
			WA	ID							
	Dec 2018	(2,139,174)	(1,018,716)	(1,120,458)			(14,835)	(11,804)	(3,031)		
	Dec 2019	(2,083,490)	(826,598)	(1,256,892)			(11,804)	(11,804)	0		
<b>TOTAL</b>		(4,222,664)	(1,845,314)	(2,377,350)			(26,639)	(23,608)	(3,031)		
	Divide by 2	±2	±2	±2			±2	±2	±2		
<b>Beg/End Mo Avg</b>											
	Jan 2019	(2,111,332)	(922,657)	(1,188,675)			(13,320)	(11,804)	(1,516)		
	Feb 2019	(2,227,530)	(1,009,696)	(1,217,834)			(14,835)	(11,804)	(3,031)		
	Mar 2019	(2,174,806)	(1,008,408)	(1,166,398)			(14,498)	(11,804)	(2,694)		
	Apr 2019	(2,141,982)	(1,008,408)	(1,133,574)			(14,498)	(11,804)	(2,694)		
	May 2019	(2,148,199)	(1,024,614)	(1,123,585)			(14,498)	(11,804)	(2,694)		
	Jun 2019	(2,121,406)	(986,454)	(1,134,952)			(14,498)	(11,804)	(2,694)		
	Jul 2019	(2,139,921)	(976,302)	(1,163,619)			(13,825)	(11,804)	(2,021)		
	Aug 2019	(2,028,398)	(900,914)	(1,127,484)			(13,825)	(11,804)	(2,021)		
	Sep 2019	(2,085,674)	(900,914)	(1,184,760)			(13,825)	(11,804)	(2,021)		
	Oct 2019	(2,002,644)	(839,914)	(1,162,730)			(13,825)	(11,804)	(2,021)		
	Nov 2019	(1,994,016)	(803,054)	(1,190,962)			(11,804)	(9,783)	(2,021)		
	Nov 2019	(2,081,091)	(803,054)	(1,278,037)			(11,804)	(11,804)	0		
<b>TOTAL</b>		(25,256,999)	(11,184,389)	(14,072,610)			(165,055)	(139,627)	(25,428)		
	Divide by 12	÷12	÷12	÷12			÷12	÷12	÷12		
<b>Ave Monthly Average</b>		(2,104,750)	(932,032)	(1,172,718)			(13,755)	(11,636)	(2,119)		

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal	252000	Wash	Idaho	Wash	Idaho
		252000	252000	252000	252000	252000	252000
	Dec 2018						
	Dec 2019						
<b>TOTAL</b>							
	Divide by 2	±2					
<b>Beg/End Mo Avg</b>							
	Jan 2019	0					
	Feb 2019	0					
	Mar 2019	0					
	Apr 2019	0					
	May 2019	0					
	Jun 2019	0					
	Jul 2019	0					
	Aug 2019	2,649					
	Sep 2019	(162)					
	Oct 2019	(209,224)					
	Nov 2019	0					
<b>TOTAL</b>		(206,737)					
	Divide by 12	÷12					
<b>Ave Monthly Average</b>		(17,228)					
		(14,866)	(6,941)	(3,539)	(2,939)	(1,447)	

**ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:**

Elec	Plant	Distribution		Unassigned Advances Account 252000
		Percentage	Percentage	
Elec	WA	1,194,476,413	40.29%	(6,941)
	ID	608,900,784	20.54%	(3,539)
Gas	WA	505,863,539	17.06%	(2,939)
	ID	248,944,310	8.40%	(1,447)
Gas	OR	406,569,678	13.71%	(2,362)
<b>TOTAL</b>		2,964,754,724	100.0%	(17,228)

**RECAP**

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(14,866)	(6,941)	(3,539)	(2,939)	(1,447)
252000 ED	(2,104,750)	(932,032)	(1,172,718)		
252000 GD	(13,755)			(11,636)	(2,119)
<b>TOTALS</b>	<b>(\$2,133,371)</b>	<b>(\$938,973)</b>	<b>(\$1,176,257)</b>	<b>(\$14,575)</b>	<b>(\$3,566)</b>

### 3.02 G - PF Regulatory Debits and Credits Page

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-DDC-6

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,120,458.26)	(97,376.00)	(1,217,834.26)
201902	(1,217,834.26)	51,436.00	(1,166,398.26)
201903	(1,166,398.26)	32,824.12	(1,133,574.14)
201904	(1,133,574.14)	9,989.00	(1,123,585.14)
201905	(1,123,585.14)	(11,366.38)	(1,134,951.52)
201906	(1,134,951.52)	(28,667.00)	(1,163,618.52)
201907	(1,163,618.52)	36,134.32	(1,127,484.20)
201908	(1,127,484.20)	(57,275.94)	(1,184,760.14)
201909	(1,184,760.14)	22,030.00	(1,162,730.14)
201910	(1,162,730.14)	(28,232.00)	(1,190,962.14)
201911	(1,190,962.14)	(87,075.00)	(1,278,037.14)
201912	(1,278,037.14)	21,145.00	(1,256,892.14)
		<b>(136,433.88)</b>	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,018,716.00)	9,020.00	(1,009,696.00)
201902	(1,009,696.00)	1,288.00	(1,008,408.00)
201903	(1,008,408.00)	0.00	(1,008,408.00)
201904	(1,008,408.00)	(16,206.00)	(1,024,614.00)
201905	(1,024,614.00)	38,160.00	(986,454.00)
201906	(986,454.00)	10,152.00	(976,302.00)
201907	(976,302.00)	75,388.00	(900,914.00)
201908	(900,914.00)	0.00	(900,914.00)
201909	(900,914.00)	61,000.00	(839,914.00)
201910	(839,914.00)	36,860.00	(803,054.00)
201911	(803,054.00)	0.00	(803,054.00)
201912	(803,054.00)	(23,544.00)	(826,598.00)
		<b>192,118.00</b>	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(3,031.20)	0.00	(3,031.20)
201902	(3,031.20)	336.80	(2,694.40)
201903	(2,694.40)	0.00	(2,694.40)
201904	(2,694.40)	0.00	(2,694.40)
201905	(2,694.40)	0.00	(2,694.40)
201906	(2,694.40)	673.60	(2,020.80)
201907	(2,020.80)	0.00	(2,020.80)
201908	(2,020.80)	0.00	(2,020.80)
201909	(2,020.80)	0.00	(2,020.80)
201910	(2,020.80)	0.00	(2,020.80)
201911	(2,020.80)	2,020.80	0.00
201912	0.00	0.00	0.00
		<b>3,031.20</b>	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(11,804.07)	0.00	(11,804.07)
201902	(11,804.07)	0.00	(11,804.07)
201903	(11,804.07)	0.00	(11,804.07)
201904	(11,804.07)	0.00	(11,804.07)
201905	(11,804.07)	0.00	(11,804.07)
201906	(11,804.07)	0.00	(11,804.07)
201907	(11,804.07)	0.00	(11,804.07)
201908	(11,804.07)	0.00	(11,804.07)
201909	(11,804.07)	0.00	(11,804.07)
201910	(11,804.07)	2,020.80	(9,783.27)
201911	(9,783.27)	(2,020.80)	(11,804.07)
201912	(11,804.07)	0.00	(11,804.07)
		<b>0.00</b>	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	0.00	0.00	0.00
201902	0.00	0.00	0.00
201903	0.00	0.00	0.00
201904	0.00	0.00	0.00
201905	0.00	0.00	0.00
201906	0.00	0.00	0.00
201907	0.00	0.00	0.00
201908	0.00	2,649.40	2,649.40
201909	2,649.40	(2,811.23)	(161.83)
201910	(161.83)	(209,061.97)	(209,223.80)
201911	(209,223.80)	209,223.80	0.00
201912	0.00	0.00	0.00
		<b>0.00</b>	

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

Date: 10/15/2020 Mgr. Review: \_\_\_\_\_

**AVISTA UTILITIES**

**Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2018	9,330	2,522,232.00
1/31/2019	9,408	2,530,422.33
2/28/2019	9,377	2,552,701.93
3/31/2019	9,393	2,541,602.24
4/30/2019	9,521	2,541,530.25
5/31/2019	9,583	2,557,639.85
6/30/2019	9,642	2,533,438.43
7/31/2019	9,661	2,537,851.61
8/31/2019	9,873	2,554,452.25
9/30/2019	10,038	2,580,404.96
10/31/2019	10,306	2,589,256.27
11/30/2019	10,509	2,660,500.06
12/31/2019	10,754	2,712,276.86

(Dec 2018 + Dec 2019) / 2 \$2,617,254.43

**AMA Deposits** \$2,566,421.22

**Allocate WA Deposits to Service (1):**

WA Electric	77.874%	<b>\$1,998,574.86</b>
WA Gas	22.126%	<b>\$567,846.36</b>
<b>TOTAL</b>		<u><b>\$2,566,421.22</b></u>

For Commission Basis Historical 2019 Rate	
<u>Int. Rate Per WAC for 2020</u>	<u>Allocate to Service:</u>
2.57%	<b>\$51,363.37</b>
2.57%	<b>\$14,593.65</b>
	<u><b>\$65,957.03</b></u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

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

Date: 10/15/2020 Mgr. Review: \_\_\_\_\_

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-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
G-DEPX		Depreciation Expense-General Plant	1,618,260	5,112,339	6,730,599	1,489,592	3,711,200	5,200,792	128,668	1,401,139	1,529,807
G-AMTX		Amortization Expense - General Plant - 303000	39,547	137,012	176,559	24,840	99,461	124,301	14,707	37,551	52,258
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3031)	821,232	6,244,981	7,066,213	819,499	4,533,418	5,352,917	1,733	1,711,563	1,713,296
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	(8)	(8)	0	(6)	(6)	0	(2)	(2)
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(1,205,040)	0	(1,205,040)	(1,205,040)	0	(1,205,040)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extension	584,253	0	584,253	584,253	0	584,253	0	0	0
99	407305	Natural Gas Depreciation Study Deferral	81,297	0	81,297	0	0	0	81,297	0	81,297
99	407311	Regulatory Debit - AFUDC Amortization	39,066	74,617	113,683	26,824	52,355	79,179	12,242	22,262	34,504
99	407319	AFUDC Equity DFIT Deferral	339,641	0	339,641	229,489	0	229,489	110,152	0	110,152
99	407332	Existing Meters/ERTs Excess Depreciation Deferral	10,957	0	10,957	10,957	0	10,957	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(684,827)	0	(684,827)	(462,395)	0	(462,395)	(222,432)	0	(222,432)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Deferral - AMI	(2,239,164)	0	(2,239,164)	(2,239,164)	0	(2,239,164)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(426,642)	11,568,941	11,142,299	(721,145)	8,396,428	7,675,283	294,503	3,172,513	3,467,016
		TOTAL ADMIN & GENERAL EXPENSES	(426,642)	11,568,941	11,142,299	(721,145)	8,396,428	7,675,283	294,503	3,172,513	3,467,016

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%		68.680%		31.320%
G-ALL	2	Number of Customers - AMA	100.000%		66.241%		33.759%
G-ALL	3	Direct Distribution Operating Expense	100.000%		71.453%		28.547%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%		72.593%		27.407%
G-ALL	10	Actual Annual Throughput	100.000%		68.290%		31.710%
G-ALL	99	Not Allocated	0.000%		0.000%		0.000%

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

Line No.	DESCRIPTION	Pro Forma ARAM DFIT
	Adjstment Number	3.03
	Workpaper Reference	G-ARAM
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	41
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (41)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

**ARAM Amortization in Historical Test Year**

Source: FIT\_DFIT Expense Adjustment 2.06 3) Reconcile 2019 SCH Ms to DFIT Expense

2019	Total FT	Other FT	ARAM FT	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
1 Electric	(3,599,988)	346,174	(3,946,162)	226,731	(3,373,257)	100.000%			67.337%	32.663%				(2,271,450)	(1,101,807)			
2 GAS	(426,269)	223,063	(649,332)	71,167	(355,102)		100.000%				70.165%	29.835%		-	-	(249,158)	(105,945)	
3 GAS-Oregon	(276,803)	(7,891)	(268,912)	34,301	(242,502)			100.000%					100.000%	-	-	-	-	(242,502)
4 Utility - CD AA	(5,144,648)	(310,168)	(4,834,480)		(5,144,648)	70.578%	20.513%	8.909%	67.337%	32.663%	70.165%	29.835%	100.000%	(2,444,999)	(1,185,990)	(740,466)	(314,855)	(458,337)
5 Utility - CD AN	(443)	-	(443)		(443)	77.874%	22.126%	0.000%	67.337%	32.663%	70.165%	29.835%	100.000%	(232)	(113)	(69)	(29)	-
6 Rathdrum Turbine	(347,100)	8	(347,108)		(347,100)	100.000%			67.337%	32.663%				(233,726)	(113,373)	-	-	
7	(9,795,251)	251,186	(10,046,437)	332,199	(9,463,052)									(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)

**Pro Forma ARAM Amortization in Rate Year**

Flowthrough With 12ME 09.30.2022 ARAM Estimated Assignment

	Total FT	Other FT	ARAM FT	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
8 Electric	(5,618,527)	346,174	(5,964,702)	226,731	(5,391,796)	100.000%			67.337%	32.663%				(3,630,674)	(1,761,122)			
9 GAS	(614,914)	223,063	(837,977)	71,167	(543,747)		100.000%				70.165%	29.835%		-	-	(381,520)	(162,227)	
10 GAS-Oregon	(345,503)	(7,891)	(337,612)	34,301	(311,202)			100.000%					100.000%	-	-	-	-	(311,202)
11 Utility - CD AA	(3,870,363)	(310,168)	(3,560,195)	-	(3,870,363)	69.822%	20.882%	9.296%	67.337%	32.663%	70.165%	29.835%	100.000%	(1,819,691)	(882,673)	(567,080)	(241,129)	(359,789)
12 Utility - CD AN	(443)	-	(443)	-	(443)	77.318%	22.682%	0.000%	67.337%	32.663%	70.165%	29.835%	100.000%	(231)	(112)	(71)	(30)	-
13 Rathdrum Turbine	8	8	-	-	8	100.000%			67.337%	32.663%				6	3	-	-	
14	(10,449,742)	251,186	(10,700,928)	332,199	(10,117,543)									(5,450,590)	(2,643,905)	(948,670)	(403,386)	(670,991)
15 PF ARAM DFIT Adj	(654,491)	-	(654,491)	-	(654,491)									(500,182)	(242,622)	41,022	17,443	29,848

	A	B	C	D	E	F
2	<b>Allocation based on Projection: 20</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
3			Excess Def	Excess Def	Excess Def	Excess Def
4	*AMR-Elec	E	(9,973)	(9,972)	(9,973)	(9,972)
5	*AMR-Gas	GN	(4,325)	(4,324)	(4,325)	(4,324)
6	*AMR-Util 9	AN	(443)	(443)	(443)	(443)
7	Boulder Park	E	(118,609)	(124,420)	(125,828)	(110,051)
8	Buildings	AA	(19,034)	(35,970)	(47,344)	(47,943)
9	Colstrip 3	E	(826,211)	(847,608)	(813,192)	(284,092)
10	Colstrip 4	E	(618,223)	(774,473)	(784,967)	(511,840)
11	Computer Equipment	AA	(235,886)	(0)	0	-
12	CS 2	E	(82,609)	(97,805)	(272,389)	(524,891)
13	Electric Distribution	E	(2,181,704)	(2,339,550)	(2,391,154)	(2,305,430)
14	<b>Gas Distribution</b>	<b>GN</b>	(762,571)	(857,345)	(920,371)	(985,190)
15	General Transportation	AA	(534,736)	(568,331)	(582,515)	(535,896)
16	General Other	AA	(569,365)	(552,482)	(561,325)	(532,594)
17	Hydro Production	E	(509,229)	(523,341)	(514,905)	(495,578)
18	Intangible Plant	AA	(2,356,081)	(2,350,660)	(2,370,066)	(1,904,141)
19	Kettle Falls	E	(326,738)	(266,481)	(105,828)	(87,575)
20	Kettle Falls CT	E	(1,886)	(16,028)	(38,017)	(38,017)
21	Land	AA	(808)	(847)	(858)	(829)
22	<b>OR Distribution</b>	<b>GS</b>	(296,795)	(351,218)	(419,031)	(460,794)
23	Other Production	E	(6,529)	(4,465)	(3,445)	(1,251)
24	Rathdrum Turbine	E	(368,840)	(387,178)	(404,080)	(406,083)
25	Solar Production	E	(5,746)	(3,453)	(3,558)	(3,558)
26	Transmission	E	(625,800)	(664,129)	(785,453)	(796,995)
27	Total		(10,462,141)	(10,780,523)	(11,159,065)	(10,047,487)
28	<b>SOURCE: Report 215/216/260</b>		(10,462,141)	(10,780,523)	(11,159,065)	(10,047,487)
29						
30	CD AA Four Factor		100.000%	69.822%	20.882%	9.296%
31	CD AN Four Factor		100.000%	77.318%	22.682%	0.000%
32						
33						
34	<b>2021</b>		Total	Electric	Gas North	Gas South
35	Electric	E	(5,682,097)	(5,682,097)		
36	GAS	GN	(766,896)		(766,896)	
37	GAS-Oregon	GS	(296,795)			(296,795)
38	Utility - CD AA	AA	(3,715,910)	(2,594,523)	(775,956)	(345,431)
39	Utility - CD AN	AN	(443)	(342)	(100)	-
40						
41	Total		(10,462,141)	(8,276,962)	(1,542,953)	(642,226)
42	Diff		-			
43	Check figure		0			
44						
45	<b>2022</b>		Total	Electric	Gas North	Gas South
46	Electric	E	(6,058,903)	(6,058,903)		
47	GAS	GN	(861,670)		(861,670)	
48	GAS-Oregon	GS	(351,218)			(351,218)
49	Utility - CD AA	AA	(3,508,290)	(2,449,558)	(732,601)	(326,131)
50	Utility - CD AN	AN	(443)	(342)	(100)	-
51						
52	Total		(10,780,523)	(8,508,804)	(1,594,371)	(677,348)
53	Diff		0			
54	Check figure		-			

**Allocation Factors - Four Factor  
12/31/2020**

	<u>WA</u>	<u>ID</u>							
Electric	69.189%	30.811%	100.000%						
Gas North	72.593%	27.407%	100.000%						
	<u>Electric</u>	<u>Gas North</u>	<u>Oregon</u>	<u>WA E</u>	<u>ID E</u>	<u>WA G</u>	<u>ID G</u>	<u>OR</u>	
CD.AA	69.822%	20.882%	9.296%	48.309%	21.513%	15.159%	5.723%	9.296%	100.000%
CD.AN	77.318%	22.682%		53.496%	23.822%	16.466%	6.216%		100.000%



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

Line No.	DESCRIPTION	Pro Forma Labor Non-Exec
	Adjustment Number	3.04
	Workpaper Reference	G-PLN
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	30
7	Net Nat Gas Storage Trans	-
8	Total Production	30
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	424
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	424
17	Customer Accounting	203
18	Customer Service & Information	18
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	302
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	302
25	Total Gas Expense	977
26	OPERATING INCOME BEFORE FIT	(977)
	FEDERAL INCOME TAX	
27	Current Accrual	(205)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (772)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Accounting Year	2019
Report Category	OPER

The purpose of this table is to provide transparency for the type of expenses included in the Labor Adjustment. Note that **no incentive compensation** is included in this calculation

Sum of Gas North Amount Column Labels												
Row Labels	CD				CD Total	GD					GD Total	Grand Total
	AA	AN	ID	WA		AA	AN	ID	OR	WA		
310 Non Benefit Labor - NU	\$6,659				\$6,659	\$23,808					\$23,808	\$30,467
315 Non Benefit Labor - Unior	\$1,354			\$25,212	\$26,565	\$4,300	\$5,293				\$9,592	\$36,157
320 Overtime Pay - NU	\$52,686	\$1,094	\$32	\$1,302	\$55,114	\$12,399		\$4,419		\$31,984	\$48,802	\$103,916
325 Overtime Pay - Union	\$31,220	\$18,517	\$45,653	\$78,491	\$173,881	\$97,105	\$76,569	\$400,359		\$1,056,280	\$1,630,313	\$1,804,194
330 Paid Time Off - NU	\$152				\$152							\$152
335 Paid Time Off - Union								\$1,288			\$1,288	\$1,288
340 Regular Payroll - NU	\$7,286,187	\$317,934	\$125,048	\$300,574	\$8,029,742	\$1,809,822	\$123,167	\$278,679		\$707,222	\$2,918,890	\$10,948,632
345 Regular Payroll - Union	\$245,652	\$59,203	\$124,467	\$868,346	\$1,297,670	\$671,807	\$389,505	\$736,872		\$2,203,983	\$4,002,167	\$5,299,837
520 Payroll Time Off loading	\$1,237,053	\$61,911	\$40,955	\$192,072	\$1,531,992	\$407,530	\$84,327	\$167,004		\$478,935	\$1,137,796	\$2,669,787
<b>Grand Total</b>	<b>\$8,860,963</b>	<b>\$458,660</b>	<b>\$336,155</b>	<b>\$1,465,997</b>	<b>\$11,121,775</b>	<b>\$3,026,770</b>	<b>\$678,862</b>	<b>\$1,588,621</b>		<b>\$4,478,404</b>	<b>\$9,772,657</b>	<b>\$20,894,432</b>

Accounting Year	2019
Report Category	OPER
Expenditure Type	(Multiple Items)

The purpose of this table is to capture **all employee labor expense** as recorded to the General Ledger as "Gas North" (Washington/Idaho) - and calculate the Washington-only amount. **Executive Labor** is subtracted from the total employee amount, and is part of the Executive Labor Adjustment. This calculation (total employee less executives) is performed here in order to provide additional transparency.

Sum of Gas North Amount Column Labels												
Row Labels	CD				CD Total	GD					GD Total	Grand Total
	AA	AN	ID	WA		AA	AN	ID	OR	WA		
813000						\$723,353					\$723,353	\$723,353 (1)
814000							\$11,594				\$11,594	\$11,594 (1)
870000						\$1,023,467	\$47,284	\$49,447		\$259,541	\$1,379,739	\$1,379,739 (1)
874000						\$685,480	\$101,065	\$227,015		\$741,468	\$1,755,028	\$1,755,028 (1)
875000								\$27,177		\$47,294	\$74,471	\$74,471 (1)
876000								\$664		\$4,433	\$5,097	\$5,097 (1)
877000								\$20,216		\$32,363	\$52,579	\$52,579 (1)
878000								\$2,100		\$3,175	\$5,274	\$5,274 (1)
879000						\$69,711		\$412,226		\$856,566	\$1,338,502	\$1,338,502 (1)
880000						\$208,421	\$102,058	\$203,356		\$839,098	\$1,352,932	\$1,352,932 (1)
881000						\$5,226					\$5,226	\$5,226 (1)
885000						\$2,206		\$69,215		\$46,127	\$117,548	\$117,548 (1)
887000								\$139,297		\$446,820	\$586,117	\$586,117 (1)
889000							\$42,652	\$31,835		\$74,994	\$149,480	\$149,480 (1)
890000							\$6,935	\$4,190		\$3,396	\$14,521	\$14,521 (1)
891000							\$20,563	\$7,757		\$19,497	\$47,817	\$47,817 (1)
892000								\$152,750		\$592,704	\$745,454	\$745,454 (1)
893000								\$301,805	\$223,858	\$408,639	\$934,302	\$934,302 (1)
894000								\$114,067		\$259	\$114,326	\$114,326 (1)
901000	\$72,801				\$72,801						\$72,801	\$72,801 (1)
902000		\$87,937	\$78,148	\$850,544	\$1,016,629					\$4,160	\$4,160	\$1,020,789 (1)
903000	\$2,535,370	\$916	\$169,092	\$329,815	\$3,035,193					\$11,666	\$11,666	\$3,046,859 (1)
905000	\$62,609				\$62,609						\$62,609	\$62,609 (1)
908000	\$17,552	\$67,399	\$23,667	\$92,552	\$201,171					\$29,407	\$29,407	\$230,577 (1)
909000		\$122,226			\$122,226						\$122,226	\$122,226 (1)
910000	\$27,179				\$27,179						\$27,179	\$27,179 (1)
920000	\$5,406,040	\$99,117	\$28,137	\$71,462	\$5,604,755	\$178,806					\$178,806	\$5,783,561 (1)
921000	\$105,664	\$979			\$106,643						\$106,643	\$106,643 (1)
923000	\$8,044				\$8,044						\$8,044	\$8,044 (1)
925100	\$0				\$0						\$0	\$0 (1)
926100	\$75,374	\$2,408		\$308	\$78,089	\$9,576					\$9,576	\$87,665 (1)
928000	\$166,978	\$478	\$25,239	\$113,614	\$306,308	\$5,072	\$990	\$17,518		\$36,911	\$60,491	\$366,799 (1)
930200	\$50,284	\$16,250		\$1,361	\$67,895	\$45,304					\$45,304	\$113,199 (1)
931000		\$3			\$3						\$3	\$3 (1)
935000	\$333,069	\$60,946	\$11,873	\$6,342	\$412,229					\$19,887	\$19,887	\$432,117 (1)
<b>Grand Total</b>	<b>\$8,860,963</b>	<b>\$458,660</b>	<b>\$336,155</b>	<b>\$1,465,997</b>	<b>\$11,121,775</b>	<b>\$3,026,770</b>	<b>\$678,862</b>	<b>\$1,588,621</b>		<b>\$4,478,404</b>	<b>\$9,772,657</b>	<b>\$20,894,432</b>

	<u>Alloc</u>	<u>WA</u>	<u>ID</u>	<u>TOTAL</u>	
Number of Cust	2	66.301%	33.699%	100.000%	901000-916000
Distr Op Exp	3	70.598%	29.402%	100.000%	870000-894000
Four Factor	4	72.272%	27.728%	100.000%	920000-935000
Throughput	10	67.773%	32.227%	100.000%	807000-813000
System Contract Demand	1	69.100%	30.900%	100.000%	814000-820

EIM: \$ 1,162,718.00

WA	WA	WA	All	Less	Total
Alloc	Alloc	Direct	Employees	Executives	Test Period
%			Total	Officers	Expense
67.773%	\$490,238	\$0	\$490,238	-\$46,469	\$443,769
69.100%	\$8,011	\$0	\$8,011	\$0	\$8,011
67.773%	\$725,680	\$259,541	\$985,220	-\$23,487	\$961,733
70.598%	\$555,285	\$741,468	\$1,296,752	\$0	\$1,296,752
70.598%	\$0	\$47,294	\$47,294	\$0	\$47,294
70.598%	\$0	\$4,433	\$4,433	\$0	\$4,433
70.598%	\$0	\$32,363	\$32,363	\$0	\$32,363
70.598%	\$0	\$3,175	\$3,175	\$0	\$3,175
70.598%	\$49,214	\$856,566	\$905,780	\$0	\$905,780
70.598%	\$219,191	\$839,098	\$1,058,290	\$0	\$1,058,290
70.598%	\$3,690	\$0	\$3,690	\$0	\$3,690
70.598%	\$1,557	\$46,127	\$47,684	\$0	\$47,684
70.598%	\$0	\$446,820	\$446,820	\$0	\$446,820
70.598%	\$30,111	\$74,994	\$105,105	\$0	\$105,105
70.598%	\$4,896	\$3,396	\$8,292	\$0	\$8,292
70.598%	\$14,517	\$19,497	\$34,014	\$0	\$34,014
70.598%	\$0	\$592,704	\$592,704	\$0	\$592,704
70.598%	\$213,068	\$408,639	\$621,707	\$0	\$621,707
70.598%	\$80,529	\$259	\$80,788	\$0	\$80,788
66.301%	\$48,268	\$0	\$48,268	\$0	\$48,268
66.301%	\$58,303	\$854,704	\$913,007	\$0	\$913,007
66.301%	\$1,681,583	\$341,481	\$2,023,064	\$0	\$2,023,064
66.301%	\$41,511	\$0	\$41,511	\$0	\$41,511
66.301%	\$56,324	\$121,958	\$178,282	\$0	\$178,282
66.301%	\$81,037	\$0	\$81,037	\$0	\$81,037
66.301%	\$18,020	\$0	\$18,020	\$0	\$18,020
72.272%	\$4,107,914	\$71,462	\$4,179,375	-\$425,783	\$3,753,593
72.272%	\$77,073	\$0	\$77,073	\$0	\$77,073
72.272%	\$5,814	\$0	\$5,814	\$0	\$5,814
72.272%	\$0	\$0	\$0	\$0	\$0
72.272%	\$63,135	\$308	\$63,443	\$0	\$63,443
72.272%	\$125,405	\$150,525	\$275,930	-\$19,709	\$256,221
72.272%	\$80,827	\$1,361	\$82,189	-\$14,630	\$67,559
72.272%	\$2	\$0	\$2	\$0	\$2
72.272%	\$284,763	\$26,229	\$310,992	\$0	\$310,992
	\$9,125,965	\$5,944,401	\$15,070,366	-\$530,078	\$14,540,288

-\$530,691

Allocation	
Union	Non-Union
0%	100%
0%	100%
23%	77%
58%	42%
100%	0%
100%	0%
100%	0%
47%	53%
95%	5%
78%	22%
0%	100%
4%	96%
88%	12%
100%	0%
100%	0%
99%	1%
97%	3%
98%	2%
100%	0%
0%	100%
81%	19%
16%	84%
27%	73%
0%	100%
0%	100%
0%	100%
3%	97%
8%	92%
0%	100%
23%	77%
0%	100%
48%	52%
0%	100%
58%	42%
41%	59%

Test Period	Non-Union		
	2019	2020	2021
	0.519%	3.00%	3.00%
\$ 443,769	\$ 2,303	\$ 13,382	\$ 13,784
\$ 8,011	\$ 42	\$ 242	\$ 249
\$ 741,429	\$ 3,848	\$ 22,358	\$ 23,029
\$ 547,257	\$ 2,840	\$ 16,503	\$ 16,998
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 1,683	\$ 9	\$ 51	\$ 52
\$ 45,891	\$ 238	\$ 1,384	\$ 1,425
\$ 238,009	\$ 1,235	\$ 7,177	\$ 7,393
\$ 3,690	\$ 19	\$ 111	\$ 115
\$ 45,860	\$ 238	\$ 1,383	\$ 1,424
\$ 55,111	\$ 286	\$ 1,662	\$ 1,712
\$ (45)	\$ (0)	\$ (1)	\$ (1)
\$ -	\$ -	\$ -	\$ -
\$ 255	\$ 1	\$ 8	\$ 8
\$ 17,646	\$ 92	\$ 532	\$ 548
\$ 10,599	\$ 55	\$ 320	\$ 329
\$ -	\$ -	\$ -	\$ -
\$ 48,268	\$ 251	\$ 1,456	\$ 1,499
\$ 174,587	\$ 906	\$ 5,265	\$ 5,423
\$ 1,697,187	\$ 8,808	\$ 51,180	\$ 52,715
\$ 30,499	\$ 158	\$ 920	\$ 947
\$ 178,282	\$ 925	\$ 5,376	\$ 5,538
\$ 81,037	\$ 421	\$ 2,444	\$ 2,517
\$ 18,020	\$ 94	\$ 543	\$ 560
\$ 3,647,888	\$ 18,933	\$ 110,005	\$ 113,305
\$ 71,045	\$ 369	\$ 2,142	\$ 2,207
\$ 5,805	\$ 30	\$ 175	\$ 180
\$ -	\$ -	\$ -	\$ -
\$ 48,865	\$ 254	\$ 1,474	\$ 1,518
\$ 256,200	\$ 1,330	\$ 7,726	\$ 7,958
\$ 34,795	\$ 181	\$ 1,049	\$ 1,081
\$ 2	\$ 0	\$ 0	\$ 0
\$ 130,722	\$ 678	\$ 3,942	\$ 4,060
\$ 8,582,369	\$ 44,542	\$ 258,807	\$ 266,572

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Union			
Test Period	2019	2020	2021
	0.714%	3.00%	3.00%
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 220,304	\$ 1,573	\$ 6,656	\$ 6,856
\$ 749,495	\$ 5,351	\$ 22,645	\$ 23,325
\$ 47,294	\$ 338	\$ 1,429	\$ 1,472
\$ 4,433	\$ 32	\$ 134	\$ 138
\$ 32,363	\$ 231	\$ 978	\$ 1,007
\$ 1,492	\$ 11	\$ 45	\$ 46
\$ 859,889	\$ 6,140	\$ 25,981	\$ 26,760
\$ 820,280	\$ 5,857	\$ 24,784	\$ 25,528
\$ -	\$ -	\$ -	\$ -
\$ 1,824	\$ 13	\$ 55	\$ 57
\$ 391,708	\$ 2,797	\$ 11,835	\$ 12,190
\$ 105,150	\$ 751	\$ 3,177	\$ 3,272
\$ 8,292	\$ 59	\$ 251	\$ 258
\$ 33,759	\$ 241	\$ 1,020	\$ 1,051
\$ 575,057	\$ 4,106	\$ 17,375	\$ 17,896
\$ 611,108	\$ 4,363	\$ 18,464	\$ 19,018
\$ 80,788	\$ 577	\$ 2,441	\$ 2,514
\$ -	\$ -	\$ -	\$ -
\$ 738,420	\$ 5,272	\$ 22,311	\$ 22,980
\$ 325,876	\$ 2,327	\$ 9,846	\$ 10,141
\$ 11,011	\$ 79	\$ 333	\$ 343
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ 105,705	\$ 755	\$ 3,194	\$ 3,290
\$ 6,028	\$ 43	\$ 182	\$ 188
\$ 9	\$ 0	\$ 0	\$ 0
\$ -	\$ -	\$ -	\$ -
\$ 14,577	\$ 104	\$ 440	\$ 454
\$ 21	\$ 0	\$ 1	\$ 1
\$ 32,764	\$ 234	\$ 990	\$ 1,020
\$ -	\$ -	\$ -	\$ -
\$ 180,270	\$ 1,287	\$ 5,447	\$ 5,610
\$ 5,957,919	\$ 42,540	\$ 180,014	\$ 185,414

TOTAL LABOR COST	
Total 2020	2021
\$ 459,455	\$ 473,238
\$ 8,294	\$ 8,543
\$ 996,169	\$ 1,026,054
\$ 1,344,092	\$ 1,384,415
\$ 49,061	\$ 50,532
\$ 4,598	\$ 4,736
\$ 33,572	\$ 34,579
\$ 3,290	\$ 3,389
\$ 939,523	\$ 967,708
\$ 1,097,343	\$ 1,130,264
\$ 3,820	\$ 3,935
\$ 49,374	\$ 50,855
\$ 463,400	\$ 477,302
\$ 109,031	\$ 112,302
\$ 8,602	\$ 8,860
\$ 35,284	\$ 36,343
\$ 614,808	\$ 633,252
\$ 644,909	\$ 664,257
\$ 83,806	\$ 86,320
\$ 49,974	\$ 51,473
\$ 946,761	\$ 975,164
\$ 2,095,225	\$ 2,158,082
\$ 43,000	\$ 44,290
\$ 184,584	\$ 190,121
\$ 83,901	\$ 86,418
\$ 18,657	\$ 19,216
\$ 3,886,478	\$ 4,003,073
\$ 79,809	\$ 82,203
\$ 6,019	\$ 6,200
\$ -	\$ -
\$ 65,714	\$ 67,686
\$ 265,278	\$ 273,236
\$ 70,012	\$ 72,113
\$ 2	\$ 2
\$ 322,346	\$ 332,016
\$ 15,066,191	\$ 15,518,177

Adjustment    \$ 87,082    \$ 438,821    \$ 451,986

TOTAL            \$ 977,889

Breakout by Function Area

Production	807000-813000	\$ 29,469	3%
Underground Storage	814000-820000	\$ 532	0%
Distribution	870000-894000	\$ 424,478	43%
Customer Accounts	901000-905000	\$ 203,159	21%
Customer Service	908000-910000	\$ 18,417	2%
Admin and General	920000-935000	\$ 301,833	31%
		<b>\$ 977,889</b>	

**AVISTA UTILITIES**  
 Percentage Increase Adjustments

NOTE: Thes 2020 increase is based on actual increased approved and in effect.  
 The 2021 increase will be approved by the Board of Directors in November of 2020.  
 The Company will update the adjustment to reflect the approved amount at that time.

**UNION**

March 26, 2019 increase	\$0	
Factor to adjust Jan 1 2019 - March 26, 2019		
$87/365 =$	\$0	
<b>Adjustment % to annualize Increase</b>	\$0	
<b>2020 Adjustment</b>	\$0	
March 26, 2021 increase	\$0	
Factor to adjust March 26, 2022-September 30, 2022		
$187/365 =$	0.512	
<b>Adjustment % partial year 2022</b>	0.000%	3.00000%

**ADMIN**

March 5, 2019 increase	3.00%	
Factor to adjust Jan 1 2019 - March 5, 2019		
$63/365 =$	0.173	
<b>Adjustment % to annualize Increase</b>	0.519%	
<b>2020 Adjustment</b>	3.00%	
March 1, 2021 increase	3.00%	
Factor to adjust March 1, 2022-September 30, 2022		
$183/365 =$	0.501	
	0.000%	3.00000%

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

Line No.	DESCRIPTION	Pro Forma Labor Exec
	Adjstment Number	3.05
	Workpaper Reference	G-PLE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(97)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(97)</u>
25	Total Gas Expense	<u>(97)</u>
26	OPERATING INCOME BEFORE FIT	97
	FEDERAL INCOME TAX	
27	Current Accrual	20
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 77</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>



**Avista Utilities**  
**Executive Salaries and Wages Adjustment**

Employee	2019		Total Labor Expense	Amount		Percent	
	Actual Salary Expense	Less One Leave and Holiday		Utility	Non-Utility	Utility	Non-Utility
61582	861,001	217,611	643,390	\$ 634,890	\$ 8,499	99%	1%
88740	526,100	74,223	451,877	\$ 451,249	\$ 627	100%	0%
03512	444,321	44,611	399,711	\$ 371,389	\$ 28,322	93%	7%
02565	378,462	73,471	304,991	\$ 281,424	\$ 23,567	92%	8%
00188	368,462	115,909	252,553	\$ 252,467	\$ 87	100%	0%
02552	324,231	47,365	276,865	\$ 271,019	\$ 5,846	98%	2%
85931	320,859	52,854	268,005	\$ 260,339	\$ 7,667	97%	3%
00365	310,311	58,534	251,777	\$ 241,038	\$ 10,739	96%	4%
45464	295,420	35,960	259,461	\$ 257,473	\$ 1,988	99%	1%
05320	295,277	41,344	253,933	\$ 252,528	\$ 1,405	99%	1%
76183	267,629	27,142	240,487	\$ 25,522	\$ 214,965	11%	89%
01750	246,184	39,480	206,704	\$ 193,870	\$ 12,834	94%	6%
00107	222,999	27,292	195,707	\$ 195,707	\$ -	100%	0%
	<b>4,861,256</b>	855,796	4,005,461	3,688,914	316,546	92%	8%
0.00	4,861,256	18%		3,688,914			

Updated for Salaries Approved and in Effect 2020

Employee	Approved Salaries 2020	Less One Leave and Holiday	Labor Labor Expense	Amount		Percent	
				Utility	Non-Utility	Utility	Non-Utility
88740	750,000	105,811	644,189	\$ 637,747	\$ 6,442	99%	1%
03512	454,000	45,582	408,418	\$ 379,829	\$ 28,589	93%	7%
02565	0	0	0	\$ -	\$ -	92%	8%
85931	335,000	55,183	279,817	\$ 271,422	\$ 8,395	97%	3%
05320	335,000	46,906	288,094	\$ 285,213	\$ 2,881	99%	1%
02552	335,000	48,939	286,061	\$ 280,340	\$ 5,721	98%	2%
00107	275,000	33,656	241,344	\$ 238,931	\$ 2,413	99%	1% (est)
04682	200,000	36,000	164,000	\$ 162,360	\$ 1,640	99%	1% (est)
02284	200,000	36,000	164,000	\$ 65,600	\$ 98,400	40%	60% (est)
45464	291,000	35,422	255,578	\$ 253,022	\$ 2,556	99%	1%
01750	253,000	40,573	212,427	\$ 199,681	\$ 12,746	94%	6%
00365	308,000	58,098	249,902	\$ 239,906	\$ 9,996	96%	4%
76183	273,000	27,687	245,313	\$ 24,531	\$ 220,782	10%	90%

	4,009,000	569,857	3,439,143	3,038,582	400,561	88%	12%
--	-----------	---------	-----------	-----------	---------	-----	-----

14%

**Net System Adjustment**

\$ (650,332)

Allocated to Washington Electric

0.70578 Note 7  
0.69180 Note 4

\$ (317,530) LMA

Allocated to Washington Gas

0.20513 Note 7  
0.72593 Note 4

\$ (96,841) LMA

Accounting Year	2019
Expenditure Type	(Multiple Items)
Status	Executive

Row Labels	NONOP	OPER	OTHER	Grand Total
61582	\$ 8,499	\$ 634,890	\$ 217,611	\$ 861,001
88740	\$ 627	\$ 451,249	\$ 74,223	\$ 526,100
03512	\$ 28,322	\$ 371,389	\$ 44,611	\$ 444,321
02565	\$ 23,567	\$ 281,424	\$ 73,471	\$ 378,462
00188	\$ 87	\$ 252,467	\$ 115,909	\$ 368,462
02552	\$ 5,846	\$ 271,019	\$ 47,365	\$ 324,231
85931	\$ 7,667	\$ 260,339	\$ 52,854	\$ 320,859
00365	\$ 10,739	\$ 241,038	\$ 58,534	\$ 310,311
45464	\$ 1,988	\$ 257,473	\$ 35,960	\$ 295,420
05320	\$ 1,405	\$ 252,528	\$ 41,344	\$ 295,277
76183	\$ 214,965	\$ 25,522	\$ 27,142	\$ 267,629
01750	\$ 12,834	\$ 193,870	\$ 39,480	\$ 246,184
00107		\$ 195,707	\$ 27,292	\$ 222,999
<b>Grand Total</b>	<b>\$ 316,546</b>	<b>\$ 3,688,914</b>	<b>\$ 855,796</b>	<b>\$ 4,861,256</b>

Accounting Year	2019
Status	Executive
Report Category	OPER

Row Labels	Sum of Electric Amou	Sum of Gas North	Sum of Gas South	Sum of Transactio
557000	\$ 155,204			\$ 155,204
560000	\$ 1,046			\$ 1,046
580000	\$ 71,059			\$ 71,059
813000		\$ 68,573	\$ 29,703	\$ 98,275
870000		\$ 34,659	\$ 16,376	\$ 51,035
920000	\$ 2,161,805	\$ 628,313	\$ 272,883	\$ 3,063,001
921000	\$ 3,075	\$ 894	\$ 388	\$ 4,357
928000	\$ 87,999	\$ 25,003	\$ 27,962	\$ 140,964
930200	\$ 73,382	\$ 21,328	\$ 9,263	\$ 103,973
<b>Grand Total</b>	<b>\$ 2,553,570</b>	<b>\$ 778,769</b>	<b>\$ 356,575</b>	<b>\$ 3,688,914</b>

Accounting Year	2019
Status	Executive

Row Labels	NONOP	OPER	OTHER	Grand Total
330 Paid Time Off - NU			\$ 848,075	\$ 848,075
340 Regular Payroll - ]	\$ 316,546	\$ 3,688,914	\$ 7,721	\$ 4,013,181
<b>Grand Total</b>	<b>\$ 316,546</b>	<b>\$ 3,688,914</b>	<b>\$ 855,796</b>	<b>\$ 4,861,256</b>

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

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

Line No.	DESCRIPTION	Pro Forma Employee Benefits
	Adjstment Number	3.06
	Workpaper Reference	G-PEB
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	10
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>10</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	153
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>153</u>
17	Customer Accounting	72
18	Customer Service & Information	7
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	99
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>99</u>
25	Total Gas Expense	<u>341</u>
26	OPERATING INCOME BEFORE FIT	(341)
	FEDERAL INCOME TAX	
27	Current Accrual	(72)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (269)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>



**Base Year Benefits Expense**

Cognos Query

Ran: 02.04.19

Accounting Period: 01.01.2019 through 12.31.2019

Summary EXP Categ

**Non-Labor**

Task Number	Task Name		Actual Sum of Transaction Amount	Pro-Forma 2022*	
					Updated 03.19.20*
926220	Health Insurance	BEN-01	\$ 21,829,251	\$ 23,540,000	(BEN-01)
926221	Health Insure - HDHP	BEN-01	\$ 1,624,667	\$ 1,570,000	(BEN-01)
926240	FAS 106/FAS 106 NS	BEN-01	\$ 8,745,377	\$ 11,800,000	(BEN-01)
926225	401 (k)	BEN-01	\$ 9,270,825	\$ 9,827,075	(BEN-01)
926226	401(K) Non-Elect Con	BEN-01	\$ 1,090,687	\$ 1,156,128	(BEN-01)
926230	Pension FAS 87/FAS 87 NS	BEN-01	\$ 24,817,445	\$ 23,500,000	(BEN-01)
Grand Total			\$ 67,378,252	\$ 71,393,203	

\*Amounts will be updated during process of case with updated information from Meridian Partners for Health Insurance and Willis Towers Watson for Post-Retirement Medical and 401(K).

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Workpaper Ref. BEN-03 (% Util-Non-Util)

Accounting Period BETWEEN '201901' AND '201912', , Expenditure Type Parameter 1 : '510 Payroll Benefits loading'

Accounting Period:&lt;All&gt;

		Transaction Amount				
Expenditure Type	Desc	CAP	NONOP	OPER	OTHER	Total
510 Payroll Benefits loading	Projects	18,588,122	698,892	34,561,715	6,643,879	60,492,608
Total		18,588,122	698,892	34,561,715	6,643,879	60,492,608
	Percent	30.73%	1.16%	57.13%	10.98%	100.00%

BEN-01

Prep by: AMB

**AVISTA UTILITIES**

Percentage Increase Adjustments

NOTE: Thes 2020 increase is based on actual increased approved and in effect.  
 The 2021 increase will be approved by the Board of Directors in November of 2020.  
 The Company will update the adjustment to reflect the approved amount at that time.

**UNION**

March 26, 2019 increase		3.00%	
Factor to adjust Jan 1 2019 - March 26, 2019			
	87/365 =	0.238	
<b>Adjustment % to annualize Increase</b>		<u>0.714%</u>	
<b>2020 Adjustment</b>		<u>3.00%</u>	
March 26, 2021 increase		<u>3.00%</u>	
Factor to adjust March 26, 2022-September 30, 2022			
	187/365=	0.512	3.00000%
<b>Adjustment % partial year 2022</b>		<u>0.000%</u>	

**ADMIN**

March 5, 2019 increase		3.00%	
Factor to adjust Jan 1 2019 - March 5, 2019			
	63/365=	0.173	
<b>Adjustment % to annualize Increase</b>		<u>0.519%</u>	
<b>2020 Adjustment</b>		<u>3.00%</u>	
March 1, 2021 increase		<u>3.00%</u>	
Factor to adjust March 1, 2022-September 30, 2022			
	183/365=		3.00000%

Prep by: AMB



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

Line No.	DESCRIPTION	Pro Forma Insurance Expense
	Adjstment Number	3.07
	Workpaper Reference	G-PINS
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	1,079
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	1,079
25	Total Gas Expense	1,079
26	OPERATING INCOME BEFORE FIT	(1,079)
	FEDERAL INCOME TAX	
27	Current Accrual	(227)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (852)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**Avista Utilities  
 Washington Jurisdiction  
 Proforma Insurance Adjustment**

<b>Adjusted Test period Expense 12 ME 12.31.2019</b>		<b>12 ME</b>		
		<b>12.31.2019</b>	<b>\$ 4,532,599</b>	
<b>2021 Projected Insurance Expense (@ 90% D &amp; O)</b>		<b>12 ME</b>		
		<b>12.31.2021</b>	<b>\$ 11,780,078</b>	
<b>Adjustment - System</b>			<b>\$ 7,247,479</b>	
			<b>Adjust Insurance to 2021 Pro Forma</b>	
			<b>\$ 7,247,479</b>	
<u>Total Adjustment</u>			<b>\$ 7,247,479</b>	
<u>Allocated to Washington Electric</u>				
0.70578	Note 7			
0.69189	Note 4		<b>\$ 3,539,104</b>	LMA
<u>Allocated to Washington Gas</u>				
0.20513	Note 7			
0.72593	Note 4		<b>\$ 1,079,222</b>	LMA
<u>Allocated to Idaho Electric</u>				
0.70578	Note 7			
0.30811	Note 4		<b>\$ 1,576,021</b>	
<u>Allocated to Idaho Gas</u>				
0.20513	Note 7			
0.27407	Note 4		<b>\$ 407,453</b>	
<u>Allocated to Oregon</u>				
0.08909	Note 7		<b>\$ 645,678</b>	
	check		-	
			<i>Electric</i>	
70% FERC 925			\$2,477,373.10	
30% FERC 924			\$1,061,731.33	
			<b>\$ 3,539,104</b>	
			<i>Gas</i>	
70% FERC 925			\$ 755,455.59	
30% FERC 924			\$ 323,766.68	
			<b>\$ 1,079,222</b>	

**Avista Utilities**  
**Washington Jurisdiction**  
**Estimated Insurance Costs for GL, D&O, and Property Lines 2020-21**  
**For the Twelve Months ended December 31, 2021**

TOTAL COSTS											
Line of Insurance	as of 12/31/2019			as of 12/31/20 - Projected			as of 12/31/21 - Projected				
	premium with cc (1)	premium without cc	basis	premium with cc	premium without cc	basis	premium with cc	premium without cc	basis		
<b>General Liability</b>	<b>\$2,259,774</b>	\$2,704,244	actual	\$2,612,998	\$2,981,117	estimated	<b>\$8,642,424</b>	\$9,046,649	estimated	FERC 925	231%
<b>Directors &amp; Officers Liability</b>	<b>\$850,468</b>	\$1,221,598	actual	\$856,617	\$1,279,676	estimated	<b>\$946,671</b>	\$1,401,670	estimated	FERC 925	11%
<b>Property</b>	<b>\$1,480,696</b>	\$1,503,777	actual	\$1,747,311	\$1,796,768	estimated	<b>\$2,285,651</b>	\$2,335,799	estimated	FERC 924	31%
<b>TOTAL INSURANCE COSTS</b>	4,590,939	5,429,619		5,216,926	6,057,562		11,874,745	12,784,119			
	IA-1			IA-1			IA-1				
Less 10% D&O	58,340	(Adj in 2.12)		85,662			94,667				
<b>Adjusted for 10% D &amp; O Removal</b>	<b>4,532,599</b>			5,131,264			<b>11,780,078</b>				

**Notes:**

(1) Premium with cc in 2019 were actual premiums incurred net of continuity credits for GL, D and O and Property. The Premium without cc is for illustrative purposes only and to be used as a comparison to years 2020 and 2021 if continuity credits are not received

**Worksheet to Calculate Calendar Year Property Premiums (With Continuity Credits)**

12/18 Invoice	2018 portion (12/1/18- 12/31/18)	12/17 Invoice	2018 portion (1/18-11/18)	Total 2018 Property Premium
\$1,478,121.65	\$123,176.80	\$1,349,990.96	\$1,237,491.71	\$1,360,668.51

12/18 Invoice	2019 portion (1/1/19-12/1/19)	12/19 Invoice	2019 portion (12/1/19-12/31/19)	Total 2019 Property Premium
\$1,478,121.65	\$1,354,444.28	\$1,752,944.80	\$126,252.04	\$1,480,696.32

12/19 Invoice	2020 portion (1/1/20 - 11/1/2020)	12/20 Invoice	2020 portion (12/1/20 - 12/31/20)	Total 2020 Property Premium
\$1,752,944.80	\$1,581,791.52	\$2,278,828.25	\$165,519.40	\$1,747,310.92

12/20 Invoice	2021 portion (1/1/21 - 11/1/2021)	12/21 Invoice	2021 portion (12/1/21 - 12/31/21)	Total 2021 Property Premium
\$2,278,828.25	\$2,063,160.55	\$2,962,476.73	\$222,490.11	\$2,285,650.66

**Worksheet to Calculate Calendar Year Property Premiums (Without Continuity Credits)**

12/18 Invoice	12/18 portion	12/17 invoice	1/18-11/18 portion	Total 2018 Property Premium
\$1,481,125.06	\$123,427.09	\$1,350,998.88	\$1,238,415.64	\$1,361,842.73

12/18 Invoice	2019 portion (1/1/19-12/1/19)	12/19 Invoice	2019 portion (12/1/19-12/31/19)	Total 2019 Property Premium
\$1,481,125.06	\$1,357,697.97	\$1,752,944.80	\$146,078.73	\$1,503,776.70

12/19 Invoice	2020 portion (1/1/20 - 11/1/2020)	12/20 Invoice	2020 portion (12/1/20 - 12/31/20)	Total 2020 Property Premium
\$1,752,944.80	\$1,606,866.07	\$2,278,828.25	\$189,902.35	\$1,796,768.42

12/20 Invoice	2021 portion (1/1/21 - 11/1/2021)	12/21 Invoice	2021 portion (12/1/21 - 12/31/21)	Total 2021 Property Premium
\$2,278,828.25	\$2,088,925.90	\$2,962,476.73	\$246,873.06	\$2,335,798.96

	Est 12/1/20 Premiums	12/1/19 Allocation	% Increase premium at 12/1/21	Expected 12/1/21 Premium	12/1/21 Allocation	Allocated portion of EIM 2 Credit 12 2021
Avista Capital	\$5,712.14	0.21%	0.3	\$7,425.78	0.00208	
Avista Utilities	\$2,278,828.25	82.42%	0.3	\$2,962,476.73	0.829766	-\$24,382.95
AEL&P	\$480,283.97	17.37%	0.25	\$600,354.96	0.168155	
	<u>\$2,764,824.36</u>			<u>\$3,570,257.46</u>		

29.13% Blended premium increase 12/1/20 to 12/1/21

**2019 Property Premium Reconciliation to Invoices (12/1/19- 12/1/20)  
With Continuity Credit**

Carrier	Amount	Avista Allocation (81.246075%)	
ACE	\$445,000	\$361,545	
EIM	\$156,695	\$127,309	
EIM taxes	\$3,291	\$2,673	
American Alternative Ins Corp	\$104,464	\$84,873	
AEGIS	\$1,065,528	\$865,700	
<b>AEGIS Continuity Credit</b>	<b>-\$4,256</b>	<b>-\$3,458</b>	
AEGIS taxes	\$22,287	\$18,107	
Lloyds of London	\$254,439	\$206,721	
Lloyd's taxes	\$5,343	\$4,341	
Lloyd's/Other	\$32,740	\$26,600	
Lloyd's/Other taxes	\$688	\$559	
Lloyd's of London	\$56,298	\$45,740	
Lloyds Taxes	\$1,182	\$961	
Lloyd's of London	\$13,592	\$11,043	
Lloyds Taxes	\$285	\$232	
			<b>\$1,752,944.80</b>
<b>Total</b>	<b><u>\$2,157,574.75</u></b>		
		<b>Less: 2019 EIM Credit 2 - 12/2019</b>	<b>-\$19,827</b>
		<b>AEGIS Loyalty Credit - 8/20</b>	<b>-\$692</b>
		<b>2020 EIM Credit 1 - 3/2020</b>	<b>-\$24,383</b>
12/20/2019	<b><u>\$2,157,574.80</u></b>		
			<b><u>\$1,708,043.56</u></b>
Difference s/b \$0.00	<b>-\$0.05</b>	rounding	<b>2019-20 Net Avista Prop Premium</b>

**2019 Property Premium Reconciliation to Invoices (12/1/19- 12/1/20)  
With Continuity Credit Excluded**

Carrier	Amount	Avista Allocation (81.246075%)	
ACE	\$445,000	\$361,545	
EIM	\$156,695	\$127,309	
EIM taxes	\$3,291	\$2,673	
American Alternative Ins Corp	\$104,464	\$84,873	
AEGIS	\$1,065,528	\$865,700	
<b>AEGIS Continuity Credit</b>	<b>\$0</b>	<b>\$0</b>	
AEGIS taxes	\$22,287	\$18,107	
Lloyds of London	\$254,439	\$206,721	
Lloyd's taxes	\$5,343	\$4,341	
Lloyd's/Other	\$32,740	\$26,600	
Lloyd's/Other taxes	\$688	\$559	
Lloyd's of London	\$56,298	\$45,740	
Lloyds Taxes	\$1,182	\$961	
Lloyd's of London	\$13,592	\$11,043	
Lloyds Taxes	\$285	\$232	
			<b>\$1,756,402.63</b>
<b>Total</b>	<b><u>\$2,161,830.75</u></b>		
		<b>Less: 2019 EIM Credit 2 - 12/2019</b>	<b>\$0</b>
		<b>AEGIS Loyalty Credit</b>	<b>\$0</b>
		<b>2020 EIM Credit 1 - 3/2020</b>	<b>\$0</b>
			<b><u>\$1,756,403</u></b>
			<b>2017-18 Net Avista Prop Premium</b>

	12/1/19 Premium	12/1/19 Allocation	% Increase premium at 12/1/20	Expected 12/1/20 Premium	12/1/20 Allocation	Allocated portion of EIM 2 Credit 12 2020	EIM Credit 1 - 3/2021	Loyalty Credit 8/21	AEGIS
Avista Capital	\$4,393.95	0.20%	0.3	\$5,712.14	0.002066				
Avista Utilities	\$1,752,944.81	81.25%	0.3	\$2,278,828.25	0.824222	-\$24,382.95	-\$24,382.95	-\$1,382.40	
AEL&P	\$400,236.64	18.55%	0.2	\$480,283.97	0.173712				
	<u>\$2,157,575.40</u>			<u>\$2,764,824.36</u>					

28.14% Blended premium increase 12/1/19 to 12/1/20

**2018 Property Premium Reconciliation to Invoices (12/1/18 - 12/1/19)**  
**Continuity Credit Included**

Carrier	Amount	Avista Allocation (80.4%)	
ACE	\$470,951	\$378,521	
EIM	\$134,557	\$108,149	
EIM taxes	\$2,826	\$2,271	
American Alternative Ins Corp	\$89,705	\$72,099	
AEGIS	\$717,640	\$576,794	
<b>AEGIS Continuity Credit</b>	<b>-\$3,114</b>	<b>-\$2,503</b>	
AEGIS taxes	\$15,005	\$12,060	
Lloyds of London	\$270,196	\$217,167	
Lloyd's taxes	\$5,674	\$4,561	
Lloyd's/Other	\$30,000	\$24,112	
Lloyd's/Other taxes	\$630	\$506	
Lloyd's of London	\$90,065	\$72,389	
Lloyds Taxes	\$1,891	\$1,520	
Lloyd's of London	\$13,375	\$10,750	
Lloyds Taxes	\$281	\$226	
			<u>\$1,478,622.22</u>
<b>Total</b>	<b><u>\$1,839,682.18</u></b>		
			:s: 2018-19 AEGIS London Credit \$0
			Less: 2019 AEGIS Loyalty Credi \$501
12/17/2018	<u>\$1,839,682.18</u>	<u>\$1,478,122</u>	<b>2018-19 Net Avista Prop Premium</b>
Difference s/b \$0.00	\$0.00		rounding

**2018 Property Premium Reconciliation to Invoices (12/1/18 - 12/1/19)**  
**Continuity Credit Excluded**

Carrier	Amount	Avista Allocation (80.4%)	
ACE	\$470,951	\$378,521	
EIM	\$134,557	\$108,149	
EIM taxes	\$2,826	\$2,271	
American Alternative Ins Corp	\$89,705	\$72,099	
AEGIS	\$717,640	\$576,794	
<b>AEGIS Continuity Credit</b>	<b>\$0</b>	<b>\$0</b>	
AEGIS taxes	\$15,005	\$12,060	
Lloyds of London	\$270,196	\$217,167	
Lloyd's taxes	\$5,674	\$4,561	
Lloyd's/Other	\$30,000	\$24,112	
Lloyd's/Other taxes	\$630	\$506	
Lloyd's of London	\$90,065	\$72,389	
Lloyds Taxes	\$1,891	\$1,520	
Lloyd's of London	\$13,375	\$10,750	
Lloyds Taxes	\$281	\$226	
			<u>\$1,481,125.06</u>
<b>Total</b>	<b><u>\$1,842,796.18</u></b>		
			:s: 2018-19 AEGIS London Credit \$0
			Less: 2019 AEGIS Loyalty Credi \$0
			Less: EIM Special Credit \$0
			<u>\$1,481,125</u> 2018-19 Net Avista Prop Premium



**2021 Liability Premiums (Est)**

**With Continuity Credits**

Insurance Company/Coverage Amount	Actual		Est 2021	Projected							100.00%
	2020	Rate Increase for 2021		Premiums	AELP Allocation %	AELP \$ Allocation	Avista Corp Allocation %	Avista Capital Allocation %	Avista Capital Allocation \$	Avista Utility Allocation %	
AEGIS (\$35M)	\$2,360,000	13%	\$2,666,800	15.44%	\$411,719.66	84.56%	0.42%	\$11,275	84.14%	\$2,243,804.94	100.00%
AEGIS Continuity Credit	-\$89,372	22.56%	-\$115,407	15.44%	-\$17,817.36	84.56%	0.42%	-\$487.95	84.14%	-\$97,101.69	100.00%
AEGIS (\$35M) taxes	\$47,683	13.00%	\$53,882	15.43%	\$8,315.22	84.57%	0.42%	\$228	84.14%	\$45,339.08	100.00%
AEGIS Loyalty Credit			-\$30,552	15.43%	-\$4,714.91	84.57%	0.42%	-\$129	84.14%	-\$25,708.26	100.00%
EIM (\$100M xs \$35M)	\$789,051	10.00%	\$867,956	9.60%	\$83,323.68	90.40%	0.00%	\$0	90.40%	\$784,632.42	100.00%
EIM (\$100M xs \$35M) taxes	\$16,570	10.00%	\$18,227	9.60%	\$1,749.81	90.40%	0.00%	\$0	90.40%	\$16,477.41	100.00%
EIM Distribution Credit	-\$151,117	3.00%	-\$155,650	9.60%	-\$14,942.44	90.40%	0.00%	\$0	90.40%	-\$140,707.92	100.00%
EIM Distribution Credit (Special)	-\$151,117	3.00%	-\$155,651	9.60%	-\$14,942.45	90.40%	0.00%	\$0	90.40%	-\$140,708.06	100.00%
Lloyd's of London (\$50M xs \$135M)	\$240,000	40.00%	\$336,000	1.20%	\$4,015.40	98.80%	0.00%	\$0	98.80%	\$331,984.60	100.00%
			\$3,485,605		\$456,706.61			\$10,886.10		\$3,018,012.51	\$3,485,605.22

     = paid/received  
     = estimated to be received/paid

Plus Estimated 5.13 ROL Scenario \$ 5,624,411 (1)

Total Estimated GL \$8,642,423.51

(1) Estimated amounts based on discussions with Insurance provider. Incremental General Liability insurance will be invoiced, and therefore known and measurable, in December 2020. The Company will update the GL insurance amount at that time, as soon as available.

**2021 Liability Premiums (Est)**

**Excluding Continuity Credits**

Insurance Company/Coverage Amount	Actual		Est 2021	Projected							100.00%
	2020	Rate Increase for 2021		Premiums	AELP Allocation %	AELP \$ Allocation	Avista Corp Allocation %	Avista Capital Allocation %	Avista Capital Allocation \$	Avista Utility Allocation %	
AEGIS (\$35M)	\$2,360,000	13.00%	\$2,666,800	15.44%	\$411,719.66	84.56%	0.42%	\$11,275	84.14%	\$2,243,804.94	100.00%
AEGIS Continuity Credit	-\$89,372	#DIV/0!	\$0	15.44%	\$0.00	84.56%	0.42%	\$0	84.23%	\$0.00	100.10%
AEGIS (\$35M) taxes	\$47,683	13.00%	\$53,882	15.43%	\$8,315.22	84.57%	0.42%	\$228	84.14%	\$45,339.08	99.99%
AEGIS Loyalty Credit			\$0		\$0			\$0		\$0.00	
EIM (\$100M xs \$35M)	\$789,051	10.00%	\$867,956	9.60%	\$83,323.68	90.40%	0.00%	\$0	90.40%	\$784,632.42	100.00%
EIM (\$100M xs \$35M) taxes	\$16,570	10.00%	\$18,227	9.60%	\$1,749.81	90.40%	0.00%	\$0	90.40%	\$16,477.41	100.00%
EIM Distribution Credit	-\$151,117	3.00%	\$0	9.60%	\$0.00	90.40%	0.00%	\$0	90.40%	\$0.00	100.00%
EIM Distribution Credit (Special)	-\$151,117	3.00%	\$0	9.60%	\$0.00	90.40%	0.00%	\$0	90.40%	\$0.00	100.00%
Lloyd's of London (\$50M xs \$135M)	\$240,000	40.00%	\$336,000	1.20%	\$4,015.40	98.80%	0.00%	\$0	98.80%	\$331,984.60	100.00%
			\$3,942,865		\$509,123.77			\$11,503.24		\$3,422,238.45	\$3,942,865.45

     = estimated to be received/paid

**2019 Liability Premiums  
With Continuity Credits**

Insurance Company/Coverage Amount	Actual	Rate	2019 Premiums	AELP Allocation %	AELP \$ Allocation	Avista	Avista	Avista Corp Allocation %	Avista Corp Allocation \$
	2018 Premiums	Increase for 2019				Capital Allocation %	Capital Allocation \$		
AEGIS (\$35M)	\$2,105,287	2.00%	\$2,147,393	16.60%	\$356,467.24	0.42%	\$8,955	82.98%	\$1,781,971.13
AEGIS Continuity Credit	-\$60,263	36.37%	-\$82,183	9.96%	-\$6,002.19	0.42%	-\$253	89.62%	-\$73,652.40
AEGIS (\$35M) taxes	\$42,946	0.99%	\$43,369	16.60%	\$7,199.32	0.42%	\$181	82.98%	\$35,989.24
AEGIS Loyalty Credit			-\$16,437	6.64%	-\$1,091.39	0.42%	-\$69	92.94%	-\$15,276.18
EIM (\$100M xs \$35M)	\$766,068	0.00%	\$766,068	9.60%	\$73,542.53	0.00%	\$0	90.40%	\$692,525.47
EIM (\$100M xs \$35M) taxes	\$16,087	0.00%	\$16,087	9.60%	\$1,544.39	0.00%	\$0	90.40%	\$14,543.04
EIM Distribution Credit	-\$184,062	25.86%	-\$231,663	7.68%	-\$17,791.72	0.00%	\$0	92.32%	-\$213,871.28
EIM Distribution Credit (Special)	-\$115,599	32.75%	-\$153,456	7.68%	-\$11,785.39	0.00%	\$0	92.32%	-\$141,670.16
Lloyd's of London (\$50M xs \$135M)	\$182,000	0.00%	\$182,000	1.53%	\$2,784.60	0.00%	\$0	98.47%	\$179,215.40
					<u>\$404,867.39</u>		<u>\$8,813.34</u>		<u>\$2,259,774.26</u>

     = paid/received

**2019 Liability Premiums  
Without Continuity Credits**

Insurance Company/Coverage Amount	Actual	Rate	2019 Premiums	AELP Allocation %	AELP \$ Allocation	Avista	Avista	Avista Corp Allocation %	Avista Corp Allocation \$
	2018 Premiums	Increase for 2019				Capital Allocation %	Capital Allocation \$		
AEGIS (\$35M)	\$2,105,287	2.00%	\$2,147,393	16.60%	\$356,467.24	0.42%	\$8,955	82.98%	\$1,781,971.13
AEGIS Continuity Credit	-\$60,263	-100.00%	\$0	9.96%	\$0.00	0.42%	\$0	89.62%	\$0.00
AEGIS (\$35M) taxes	\$42,946	0.99%	\$43,369	16.60%	\$7,199.32	0.42%	\$181	82.98%	\$35,989.24
AEGIS Loyalty Credit									
EIM (\$100M xs \$35M)	\$766,068	0.00%	\$766,068	9.60%	\$73,542.53	0.00%	\$0	90.40%	\$692,525.47
EIM (\$100M xs \$35M) taxes	\$16,087	0.00%	\$16,087	9.60%	\$1,544.39	0.00%	\$0	90.40%	\$14,543.04
EIM Distribution Credit	-\$184,062	-100.00%	\$0	7.68%	\$0.00	0.00%	\$0	92.32%	\$0.00
EIM Distribution Credit (Special)	-\$115,599	-100.00%	\$0	7.68%	\$0.00	0.00%	\$0	92.32%	\$0.00
Lloyd's of London (\$50M xs \$135M)	\$182,000	0.00%	\$182,000	1.53%	\$2,784.60	0.00%	\$0	98.47%	\$179,215.40
					<u>\$441,538.08</u>		<u>\$9,135.48</u>		<u>\$2,704,244.28</u>

     = paid/received

**2020 Liability Premiums (Est)  
With Continuity Credits**

Insurance Company/Coverage Amount	Actual	Rate	2020	AELP	AELP \$	Avista Corp	Avista	Avista	Avista Corp	Avista Corp		
	2019	Increase for										
AEGIS (\$35M)	\$2,147,393	9.90%	\$2,360,000	15.86%	\$374,290.60	84.14%	0.42%	\$9,929	83.72%	\$1,975,780.85	\$2,360,000.00	100.00%
AEGIS Continuity Credit	-\$82,183	8.75%	-\$89,372	9.96%	-\$8,901.65	90.04%	0.45%	-\$402	89.59%	-\$80,068.00	-\$89,372.00	100.00%
AEGIS (\$35M) taxes	\$43,369	9.95%	\$47,683	15.85%	\$7,559.29	84.15%	0.42%	\$201	83.73%	\$39,923.39	\$47,683.30	100.00%
AEGIS Loyalty Credit			-\$17,874	16.60%	-\$2,967.15		0.42%	-\$75	82.98%	-\$14,832.18		
EIM (\$100M xs \$35M)	\$766,068	3.00%	\$789,051	9.60%	\$75,748.80	90.40%	0.00%	\$0	90.40%	\$713,302.20	\$789,051.00	100.00%
EIM (\$100M xs \$35M) taxes	\$16,087	3.00%	\$16,570	9.60%	\$1,590.73	90.40%	0.00%	\$0	90.40%	\$14,979.47	\$16,570.20	100.00%
EIM Distribution Credit	-\$184,062	-17.90%	-\$151,117	9.60%	-\$14,507.22	90.40%	0.00%	\$0	90.40%	-\$136,609.63	-\$151,116.85	100.00%
EIM Distribution Credit (Special)	-\$115,599	30.73%	-\$151,117	9.60%	-\$14,507.22	90.40%	0.00%	\$0	90.40%	-\$136,609.78	-\$151,117.00	100.00%
Lloyd's of London (\$50M xs \$135M)	\$182,000	31.87%	\$240,000	1.20%	\$2,868.14	98.80%	0.00%	\$0	98.80%	\$237,131.86	\$240,000.00	100.00%
					<u>\$421,174.31</u>			<u>0</u>		<u>\$9,651.74</u>		

\$3,043,824  = paid/received  
 = estimated to be received/paid

\$3,061,698.65

**2020 Liability Premiums (Est)  
Without Continuity Credits**

Insurance Company/Coverage Amount	Actual	Rate	2020	AELP	AELP \$	Avista Corp	Avista	Avista	Avista Corp	Avista Corp		
	2019	Increase for										
AEGIS (\$35M)	\$2,147,393	9.90%	\$2,360,000	15.86%	\$374,290.60	84.14%	0.42%	\$9,929	83.72%	\$1,975,780.85	\$2,360,000.00	100.00%
AEGIS Continuity Credit	-\$82,183	-100.00%	\$0	9.96%	\$0.00	90.04%	0.45%	\$0	89.59%	\$0.00	\$0.00	100.00%
AEGIS (\$35M) taxes	\$43,369	9.95%	\$47,683	15.85%	\$7,559.29	84.15%	0.42%	\$201	83.73%	\$39,922.79	\$47,683.30	100.00%
AEGIS Loyalty Credit			\$0		\$0.00			\$0		\$0.00		
EIM (\$100M xs \$35M)	\$766,068	3.00%	\$789,051	9.60%	\$75,748.80	90.40%	0.00%	\$0	90.40%	\$713,302.20	\$789,051.00	100.00%
EIM (\$100M xs \$35M) taxes	\$16,087	3.00%	\$16,570	9.60%	\$1,590.73	90.40%	0.00%	\$0	90.40%	\$14,979.47	\$16,570.20	100.00%
EIM Distribution Credit	-\$184,062	-100.00%	\$0	9.60%	\$0.00	90.40%	0.00%	\$0	90.40%	\$0.00	\$0.00	100.00%
EIM Distribution Credit (Special)	-\$115,599	-100.00%	\$0	9.60%	\$0.00	90.40%	0.00%	\$0	90.40%	\$0.00	\$0.00	100.00%
Lloyd's of London (\$50M xs \$135M)	\$182,000	31.87%	\$240,000	1.20%	\$2,868.14	98.80%	0.00%	\$0	98.80%	\$237,131.86	\$240,000.00	100.00%
					<u>\$462,057.55</u>			<u>\$10,129.77</u>		<u>\$2,981,117.17</u>		

\$3,453,305  = paid/received

\$3,453,304.50

2018 GL Premium With Continuity Credits

Insurance Company/Coverage Amount	2018 Premiums	AELP Allocation %	AELP \$ Allocation	Avista		Avista Corp	
				Capital Allocation %	Avista Capital Allocation \$	Allocation %	Avista Corp Allocation \$
AEGIS (\$35M)	\$2,105,287	16.60%	\$349,478	0.42%	\$8,779	82.98%	\$1,747,030
AEGIS Continuity Credit	-\$60,263	6.64%	-\$4,001	0.42%	-\$253	92.94%	-\$56,008
AEGIS (\$35M) taxes	\$42,946	16.60%	\$7,129	0.42%	\$179	82.98%	\$35,637
EIM (\$100M xs \$35M)	\$766,068	9.60%	\$73,543	0.00%	\$0	90.40%	\$692,525
EIM (\$100M xs \$35M) taxes	\$16,087	9.60%	\$1,544	0.00%	\$0	90.40%	\$14,543
EIM Distribution Credit	-\$184,062	5.76%	-\$10,602	0.00%	\$0	94.24%	-\$173,460
EIM Distribution Credit (Special)	-\$115,599	5.76%	-\$6,659	0.00%	\$0	94.24%	-\$108,940
Lloyd's of London (\$50M xs \$135M)	\$182,000	1.53%	\$2,785	0.00%	\$0	98.47%	\$179,215
			<u>\$413,216</u>		<u>\$8,705</u>		<u>\$2,330,543</u>

2018 GL Premium Without Continuity Credits

Insurance Company/Coverage Amount	2018 Premiums	AELP Allocation %	AELP \$ Allocation	Avista		Avista Corp	
				Capital Allocation %	Avista Capital Allocation \$	Allocation %	Avista Corp Allocation \$
AEGIS (\$35M)	\$2,105,287	16.60%	\$349,478	0.42%	\$8,779	82.98%	\$1,747,030
AEGIS Continuity Credit	\$0	6.64%	\$0	0.42%	\$0	92.94%	\$0
AEGIS (\$35M) taxes	\$42,946	16.60%	\$7,129	0.42%	\$179	82.98%	\$35,637
EIM (\$100M xs \$35M)	\$766,068	9.60%	\$73,543	0.00%	\$0	90.40%	\$692,525
EIM (\$100M xs \$35M) taxes	\$16,087	9.60%	\$1,544	0.00%	\$0	90.40%	\$14,543
EIM Distribution Credit	\$0	5.76%	\$0	0.00%	\$0	94.24%	\$0
EIM Distribution Credit (Special)	\$0	5.76%	\$0	0.00%	\$0	94.24%	\$0
Lloyd's of London (\$50M xs \$135M)	\$182,000	1.53%	\$2,785	0.00%	\$0	98.47%	\$179,215
			<u>\$434,478</u>		<u>\$8,958</u>		<u>\$2,668,952</u>

Calculation of Estimated 2020 D & O Premium Based on New Renewal Date of 3/31/21  
Includes Continuity Credit

Carrier	Actual 2020 Premiums	2020 Actual/Estimated Premium Pro Rated for 1Q 2021	2020-21		Amount Allocated to AELP	Projected Increase/Decrease for 12 month policy beginning 3/31/21	2021 Premiums beginning 3/31/21	2021-22		2021 Portion (3/31/21 to 12/31/21)	Avista Utility Combined 2021 premium
			Utility Allocated	Utility Allocated %				Utility Allocated	Utility Allocated %		
AEGIS (\$35M)	\$698,000	\$170,197	94.0%	\$159,985	\$10,212	10.0%	\$767,800	94.0%	\$721,732	\$545,748	\$705,733
AEGIS (\$35M) taxes	\$7,906	\$1,928	94.0%	\$1,812	\$116	10.0%	\$8,697	94.0%	\$8,175	\$6,182	\$7,994
AEGIS -Continuity Credit	-\$321,504	-\$78,394	94.0%	-\$73,690	-\$4,704	-19.4%	-\$258,991	94.0%	-\$243,452	-\$184,089	-\$257,780
AEGIS Loyalty Credit							-\$128,602	94.0%	-\$120,886	-\$120,886	-\$120,886
EIM Credit 1	-\$50,474	\$0	100.0%	\$0		0.0%	-\$50,474	100.0%	-\$50,474	-\$38,167	-\$38,167
EIM Credit 2	-\$50,474	\$0	100.0%	\$0		0.0%	-\$50,474	100.0%	-\$50,474	-\$38,167	-\$38,167
EIM (\$30M xs \$35M)	\$287,177	\$70,024	100.0%	\$70,024		10.0%	\$315,895	100.0%	\$315,895	\$238,868	\$308,892
EIM (\$30M xs \$35M) taxes	\$6,031	\$1,471	100.0%	\$1,471		10.0%	\$6,634	100.0%	\$6,634	\$5,016	\$6,487
XL Specialty(\$10M xs \$65M)	\$58,130	\$14,174	100.0%	\$14,174		15.0%	\$66,850	100.0%	\$66,850	\$50,549	\$64,723
Twin City(\$15M xs \$75M)	\$68,500	\$16,703	100.0%	\$16,703		15.0%	\$78,775	100.0%	\$78,775	\$59,567	\$76,270
Zurich(\$15M xs \$90M)	\$60,074	\$14,648	100.0%	\$14,648		15.0%	\$69,085	100.0%	\$69,085	\$52,240	\$66,888
Travelers (\$5M xs \$105M)	\$20,000	\$4,877	100.0%	\$4,877		15.0%	\$23,000	100.0%	\$23,000	\$17,392	\$22,268
XL Speciality (\$15M xs \$110) Side A/DIC	\$79,875	\$19,476	100.0%	\$19,476		7.0%	\$85,466	100.0%	\$85,466	\$64,627	\$84,103
HCC (\$15M xs \$125M) Side A/DIC	\$55,380	\$13,504	100.0%	\$13,504		7.0%	\$59,257	100.0%	\$59,257	\$44,808	\$58,311
#####							\$992,917				\$946,671

= paid/received  
 = estimated to be received

Calculation of Estimated 2020 D & O Premium Based on New Renewal Date of 3/31/21  
Without Continuity Credit

Carrier	Actual 2020 Premiums	2020 Actual/Estimated Premium Pro Rated for 1Q 2021	2020-21		Amount Allocated to AELP	Projected Increase/Decrease for 12 month policy beginning 3/31/21	2021 Premiums beginning 3/31/21	2021-22		2021 Portion (3/31/21 to 12/31/21)	Avista Utility Combined 2021 premium
			Utility Allocated	Utility Allocated %				Utility Allocated	Utility Allocated %		
AEGIS (\$35M)	\$698,000	\$170,197	94.0%	\$159,985	\$10,212	10.0%	\$767,800	94.0%	\$721,732	\$545,748	\$705,733
AEGIS (\$35M) taxes	\$7,906	\$1,928	94.0%	\$1,812	\$116	10.0%	\$8,697	94.0%	\$8,175	\$6,182	\$7,994
AEGIS -Continuity Credit	\$0	\$0	94.0%	\$0	\$0	#DIV/0!	\$0	94.0%	\$0	\$0	\$0
AEGIS Loyalty Credit							\$0		\$0	\$0	\$0
EIM Credit 1	\$0	\$0	100.0%	\$0		0.0%	\$0	100.0%	\$0	\$0	\$0
EIM Credit 2	\$0	\$0	100.0%	\$0		0.0%	\$0	100.0%	\$0	\$0	\$0
EIM (\$30M xs \$35M)	\$287,177	\$70,024	100.0%	\$70,024		10.0%	\$315,895	100.0%	\$315,895	\$238,868	\$308,892
EIM (\$30M xs \$35M) taxes	\$6,031	\$1,471	100.0%	\$1,471		10.0%	\$6,634	100.0%	\$6,634	\$5,016	\$6,487
XL Specialty(\$15M xs \$65M)	\$58,130	\$14,174	100.0%	\$14,174		15.0%	\$66,850	100.0%	\$66,850	\$50,549	\$64,723
Twin City(\$15M xs \$80M)	\$68,500	\$16,703	100.0%	\$16,703		15.0%	\$78,775	100.0%	\$78,775	\$59,567	\$76,270
Zurich(\$15M xs \$95M)	\$60,074	\$14,648	100.0%	\$14,648		15.0%	\$69,085	100.0%	\$69,085	\$52,240	\$66,888
Travelers (\$5M xs \$105M)	\$20,000	\$4,877	100.0%	\$4,877		15.0%	\$23,000	100.0%	\$23,000	\$17,392	\$22,268
XL Speciality (\$15M xs \$110) Side A/DIC	\$79,875	\$19,476	100.0%	\$19,476		7.0%	\$85,466	100.0%	\$85,466	\$64,627	\$84,103
HCC (\$15M xs \$125M) Side A/DIC	\$55,380	\$13,504	100.0%	\$13,504		7.0%	\$59,257	100.0%	\$59,257	\$44,808	\$58,311
#####											\$1,401,670

= paid/received

Calculation of 2019 D & O Premium Based on New Renewal Date of 3/31/19  
Includes Continuity Credit

Carrier	Actual 2018 Premiums	Prorated for 1Q 2019	2019 Actual/Estimated Premium Pro Rated for 1Q 2019 (2)	2018-19			Increase/Decrease for 12 month policy beginning 3/31/19	2019 Premiums beginning 3/31/19	2019-20		2019 Portion (3/31/19 to 12/31/19)	Avista Utility Combined 2019 premium
				Allocated %	Utility Allocated Amount	Amount Allocated to AELP			Utility Allocated %	Utility Allocated Amount		
AEGIS (\$35M)	\$665,000	\$164,255	\$164,255	94.0%	\$154,400	\$9,855	0.0%	\$665,000	94.0%	\$625,100	\$470,966	\$625,365
AEGIS (\$35M) taxes	\$6,584	\$1,745	\$1,745	94.0%	\$1,640	\$105	33.2%	\$8,768	94.0%	\$8,242	\$6,209	\$7,850
AEGIS -Continuity Credit (1)	-\$328,654	-\$81,178	-\$81,178	96.4%	-\$78,256	-\$2,922	-24.7%	-\$247,476	95.2%	-\$235,597	-\$177,505	-\$255,760
AEGIS Loyalty Credit								-\$49,495	95.2%	-\$47,119	-\$47,119	-\$47,119
Loyalty Credit Adjusted by AEGIS								-\$16,236	95.2%	-\$15,456.29	-\$15,456	-\$15,456
EIM Credit 1							#DIV/0!	\$0	100.0%	\$0	\$0	\$0
EIM Credit 2							#DIV/0!	-\$52,793	100.0%	-\$52,793	-\$52,793	-\$52,793
EIM (\$30M xs \$35M)	\$263,550	\$65,096	\$65,096	100.0%	\$65,096		0.0%	\$263,550	100.0%	\$263,550	\$198,565	\$263,661
EIM (\$30M xs \$35M) taxes	\$5,535	\$1,367	\$1,367	100.0%	\$1,367		0.0%	\$5,535	100.0%	\$5,535	\$4,170	\$5,537
XL Specialty(\$15M xs \$65M)	\$80,000	\$19,760	\$19,760	100.0%	\$19,760		0.0%	\$80,000	100.0%	\$80,000	\$60,274	\$80,034
Twin City(\$15M xs \$80M)	\$60,000	\$14,820	\$14,820	100.0%	\$14,820		0.0%	\$60,000	100.0%	\$60,000	\$45,205	\$60,025
Zurich(\$15M xs \$95M)	\$52,065	\$12,844	\$12,844	100.0%	\$12,844		0.0%	\$52,065	100.0%	\$52,065	\$39,227	\$52,071
XL Speciality (\$15M xs \$110) Side A/DIC	\$75,000	\$18,525	\$18,525	100.0%	\$18,525		0.0%	\$75,000	100.0%	\$75,000	\$56,507	\$75,032
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	\$12,844	\$12,844	100.0%	\$12,844		0.0%	\$52,000	100.0%	\$52,000	\$39,178	\$52,022
	<u>\$7,170,245,232</u>							<u>\$895,917</u>				<u>\$850,468</u>

(1) Announced 12 month continuity credit for 2019 is 328,654  
(2) New 12 month policy period will begin 3/31/19 due to prior 90 day extension of policy.

Calculation of Estimated 2019 D & O Premium Based on New Renewal Date of 3/31/19  
Without Continuity Credit

Carrier	Actual 2018 Premiums	Prorated for 1Q 2019	2019 Actual/Estimated Premium Pro Rated for 1Q 2019 (2)	2018-19			Increase/Decrease for 12 month policy beginning 3/31/19	2019 Premiums beginning 3/31/19	2019-20		2019 Portion (3/31/19 to 12/31/19)	Avista Utility Combined 2019 premium
				Allocated %	Utility Allocated Amount	Amount Allocated to AELP			Utility Allocated %	Utility Allocated Amount		
AEGIS (\$35M)	\$665,000	\$164,255	\$164,255	94.0%	\$154,400	\$9,855	0.0%	\$665,000	94.0%	\$625,100	\$470,966	\$625,365
AEGIS (\$35M) taxes	\$6,584	\$1,745	\$1,745	94.0%	\$1,640	\$105	33.2%	\$8,768	94.0%	\$8,242	\$6,209	\$7,850
AEGIS -Continuity Credit (1)	\$0	\$0	\$0	96.4%	\$0	\$0	#DIV/0!	\$0	95.2%	\$0	\$0	\$0
AEGIS Loyalty Credit								\$0		\$0	\$0	\$0
Loyalty Credit Adjusted by AEGIS								\$0		\$0	\$0	\$0
EIM Credit 1							#DIV/0!	\$0	100.0%	\$0	\$0	\$0
EIM Credit 2							#DIV/0!	\$0	100.0%	\$0	\$0	\$0
EIM (\$30M xs \$35M)	\$263,550	\$65,096	\$65,096	100.0%	\$65,096		0.0%	\$263,550	100.0%	\$263,550	\$198,565	\$263,661
EIM (\$30M xs \$35M) taxes	\$5,535	\$1,367	\$1,367	100.0%	\$1,367		0.0%	\$5,535	100.0%	\$5,535	\$4,170	\$5,537
XL Specialty(\$15M xs \$65M)	\$80,000	\$19,760	\$19,760	100.0%	\$19,760		0.0%	\$80,000	100.0%	\$80,000	\$60,274	\$80,034
Twin City(\$15M xs \$80M)	\$60,000	\$14,820	\$14,820	100.0%	\$14,820		0.0%	\$60,000	100.0%	\$60,000	\$45,205	\$60,025
Zurich(\$15M xs \$95M)	\$52,065	\$12,844	\$12,844	100.0%	\$12,844		0.0%	\$52,065	100.0%	\$52,065	\$39,227	\$52,071
XL Speciality (\$15M xs \$110) Side A/DIC	\$75,000	\$18,525	\$18,525	100.0%	\$18,525		0.0%	\$75,000	100.0%	\$75,000	\$56,507	\$75,032
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	\$12,844	\$12,844	100.0%	\$12,844		0.0%	\$52,000	100.0%	\$52,000	\$39,178	\$52,022
	<u>\$9,700,881,032</u>											<u>\$1,221,598</u>

Calculation of Estimated 2020 D & O Premium Based on New Renewal Date of 3/31/20  
Includes Continuity Credit

Carrier	Actual 2019 Premiums	2019 Actual/Estimated Premium Pro Rated for 1Q 2020	2019-20		Amount Allocated to AELP	Projected Increase/Decrease for 12 month policy beginning 3/31/20	2020 Premiums beginning 3/31/20	2020-21		2020		Avista Utility Combined 2020 premium
			Utility Allocated	Utility Allocated %				Utility Allocated %	Utility Allocated	Portion (3/31/20 to 12/31/20)		
AEGIS (\$35M)	\$665,000	\$163,973	94.0%	\$154,134	\$9,838	5.0%	\$698,000	94.0%	\$656,120	\$494,337	\$648,471	
AEGIS (\$35M) taxes	\$8,768	\$2,162	94.0%	\$2,032	\$130	-9.8%	\$7,906	94.0%	\$7,432	\$5,599	\$7,632	
AEGIS -Continuity Credit	-\$247,476	-\$61,021	95.2%	-\$58,092	-\$2,929	29.9%	-\$321,504	94.0%	-\$302,214	-\$227,695	-\$285,788	
AEGIS Loyalty Credit							-\$64,301	95.2%	-\$61,214	-\$61,214	-\$61,214	
EIM Credit 1	\$0	\$0	100.0%	\$0		#DIV/0!	-\$50,474	100.0%	-\$50,474	-\$38,029	-\$38,029	
EIM Credit 2	-\$52,793	\$0	100.0%	\$0		-4.4%	-\$50,474	100.0%	-\$50,474	-\$38,029	-\$38,029	
EIM (\$30M xs \$35M)	\$263,550	\$64,985	100.0%	\$64,985		9.0%	\$287,177	100.0%	\$287,177	\$216,366	\$281,351	
EIM (\$30M xs \$35M) taxes	\$5,535	\$1,365	100.0%	\$1,365		9.0%	\$6,031	100.0%	\$6,031	\$4,544	\$5,908	
XL Specialty(\$10M xs \$65M)	\$80,000	\$19,726	100.0%	\$19,726		-27.3%	\$58,130	100.0%	\$58,130	\$43,797	\$63,523	
Twin City(\$15M xs \$75M)	\$60,000	\$14,795	100.0%	\$14,795		14.2%	\$68,500	100.0%	\$68,500	\$51,610	\$66,404	
Zurich(\$15M xs \$90M)	\$52,065	\$12,838	100.0%	\$12,838		15.4%	\$60,074	100.0%	\$60,074	\$45,261	\$58,099	
Travelers (\$5M xs \$105M)	\$0	\$0	100.0%	\$0		#DIV/0!	\$20,000	100.0%	\$20,000	\$15,068	\$15,068	
XL Speciality (\$15M xs \$110) Side A/DIC	\$75,000	\$18,493	100.0%	\$18,493		6.5%	\$79,875	100.0%	\$79,875	\$60,180	\$78,673	
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	\$12,822	100.0%	\$12,822		6.5%	\$55,380	100.0%	\$55,380	\$41,725	\$54,547	
#####							\$854,320				\$856,617	

= paid/received  
 = estimated to be received/paid

Calculation of Estimated 2020 D & O Premium Based on New Renewal Date of 3/31/20  
Without Continuity Credit

Carrier	Actual 2019 Premiums	2019 Actual/Estimated Premium Pro Rated for 1Q 2020	2019-20		Amount Allocated to AELP	Projected Increase/Decrease for 12 month policy beginning 3/31/20	2020 Premiums beginning 3/31/20	2020-21		2020		Avista Utility Combined 2020 premium
			Utility Allocated	Utility Allocated %				Utility Allocated %	Utility Allocated	Portion (3/31/20 to 12/31/20)		
AEGIS (\$35M)	\$665,000	\$163,973	94.0%	\$154,134	\$9,838	5.0%	\$698,000	94.0%	\$656,120	\$494,337	\$648,471	
AEGIS (\$35M) taxes	\$8,768	\$2,162	94.0%	\$2,032	\$130	-9.8%	\$7,906	94.0%	\$7,432	\$5,599	\$7,632	
AEGIS -Continuity Credit	\$0	\$0	95.2%	\$0	\$0	#DIV/0!	\$0	94.0%	\$0	\$0	\$0	
AEGIS Loyalty Credit							\$0		\$0	\$0	\$0	
EIM Credit 1	\$0	\$0	100.0%	\$0		#DIV/0!	\$0	100.0%	\$0	\$0	\$0	
EIM Credit 2	\$0	\$0	100.0%	\$0		#DIV/0!	\$0	100.0%	\$0	\$0	\$0	
EIM (\$30M xs \$35M)	\$263,550	\$64,985	100.0%	\$64,985		9.0%	\$287,177	100.0%	\$287,177	\$216,366	\$281,351	
EIM (\$30M xs \$35M) taxes	\$5,535	\$1,365	100.0%	\$1,365		9.0%	\$6,031	100.0%	\$6,031	\$4,544	\$5,908	
XL Specialty(\$15M xs \$65M)	\$80,000	\$19,726	100.0%	\$19,726		-27.3%	\$58,130	100.0%	\$58,130	\$43,797	\$63,523	
Twin City(\$15M xs \$80M)	\$60,000	\$14,795	100.0%	\$14,795		14.2%	\$68,500	100.0%	\$68,500	\$51,610	\$66,404	
Zurich(\$15M xs \$95M)	\$52,065	\$12,838	100.0%	\$12,838		15.4%	\$60,074	100.0%	\$60,074	\$45,261	\$58,099	
Travelers (\$5M xs \$105M)	0	\$0	100.0%	\$0		#DIV/0!	\$20,000	100.0%	\$20,000	\$15,068	\$15,068	
XL Speciality (\$15M xs \$110) Side A/DIC	\$75,000	\$18,493	100.0%	\$18,493		6.5%	\$79,875	100.0%	\$79,875	\$60,180	\$78,673	
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	\$12,822	100.0%	\$12,822		6.5%	\$55,380	100.0%	\$55,380	\$41,725	\$54,547	
#####											\$1,279,676	

= paid/received

**2018 Premiums (Invoiced)**  
With Continuity Credit Applied

Carrier	Actual 2017 Premiums	Projected Increase/Decrease	2018		Utility Allocated %	Utility Allocated Amount	Amount Allocated to AELP	Comments
			Actual/Estimated Premium	Allocated				
AEGIS (\$35M)	\$615,000	8.1%	\$665,000	94.0%	\$625,100	\$39,900		
AEGIS (\$35M) taxes	\$6,584	5.9%	\$6,973	94.0%	\$6,555	\$418		
AEGIS -Continuity Credit (1)	-\$301,466	10.4%	-\$332,958	96.4%	-\$320,972	-\$11,986		
EIM (\$30M xs \$35M)	\$263,550	0.0%	\$263,550	100.0%	\$263,550			
EIM (\$30M xs \$35M) taxes	\$5,535	0.0%	\$5,535	100.0%	\$5,535			
XL Specialty(\$15M xs \$65M)	\$80,000	0.0%	\$80,000	100.0%	\$80,000			
Twin City(\$15M xs \$80M)	\$60,000	0.0%	\$60,000	100.0%	\$60,000			
Zurich(\$15M xs \$95M)	\$52,065	0.0%	\$52,065	100.0%	\$52,065			
XL Specialty (\$15M xs \$100) Side A/DIC	\$75,000	0.0%	\$75,000	100.0%	\$75,000			
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	0.0%	\$52,000	100.0%	\$52,000			
	\$908,268							
			<b>\$927,164</b>					
<b>2018 D &amp; O Premium Total Allocated to Avista</b>					<b>\$898,833</b>		\$28,331.88	

**2018 Premiums (Invoiced)**  
Without Continuity Credit

Carrier	Actual 2017 Premiums	Increase/Decrease	2018		Utility Allocated %	Utility Allocated Amount	Amount Allocated to AELP	Comments
			2018 Actual Premium	Allocated				
AEGIS (\$35M)	\$615,000	8.1%	\$665,000	94.0%	\$625,100	\$39,900		
AEGIS (\$35M) taxes	\$6,584	5.9%	\$6,973	94.0%	\$6,555	\$418		
AEGIS -Continuity Credit (1)	-\$301,466	-100.0%	\$0	96.4%	\$0	\$0		
EIM (\$30M xs \$35M)	\$263,550	0.0%	\$263,550	100.0%	\$263,550			
EIM (\$30M xs \$35M) taxes	\$5,535	0.0%	\$5,535	100.0%	\$5,535			
XL Specialty(\$15M xs \$65M)	\$80,000	0.0%	\$80,000	100.0%	\$80,000			
Twin City(\$15M xs \$80M)	\$60,000	0.0%	\$60,000	100.0%	\$60,000			
Zurich(\$15M xs \$95M)	\$52,065	0.0%	\$52,065	100.0%	\$52,065			
XL Specialty (\$15M xs \$100) Side A/DIC	\$75,000	0.0%	\$75,000	100.0%	\$75,000			
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	0.0%	\$52,000	100.0%	\$52,000			
	\$908,268							
			<b>\$1,260,122</b>					
<b>2018 D &amp; O Premium Total Allocated to Avista</b>					<b>\$1,219,804</b>		\$40,318.37	



## Reconciliation of Insurance Premium Add to IA-2 Summary Page - 5.13% ROL Scenario

## Calculation of Incremental Increase in Gross Premium by Line Insuranc Carrier

	Expected Gross Premiums 2021 Prior to Wildfire Adj	Expected Gross Premiums 2021 After Wildfire Adjustement - 5.13% ROL	Difference
AEGIS	\$2,666,800	\$6,541,800	\$3,875,000
EIM	\$867,956	\$2,129,142	\$1,261,186
AXA XL	\$336,000	\$824,226	\$488,226
	\$3,870,756	\$9,495,167	\$5,624,411
Less Premiums (see below)	-\$510,334	-\$510,334	Total Incremental Increase
Taxes and credits (see below)	-\$342,409	-\$342,409	
	<b>\$3,018,013</b>	<b>\$8,642,424</b>	<b>\$5,624,411</b>
			<b>PF Adjustment 3.07</b>

Reconciliation from New Gross Premiums (5.13% ROL Scenario) to Avista Utility Net Premium Shown on Adjusted Proforma  
**Expected Gross  
Premiums 2021 After  
Wildfire Adjustement -  
5.13% ROL**

AEGIS	\$6,541,800		
EIM	\$2,129,142		
XL AXA	\$824,226		
		\$9,495,167	
Less orig gross premiums AEL&P		-\$499,059	
Less orig gross premiums for AVA Cap		-\$11,275	
AVA Utility Gross Premium		\$8,984,833	
Add AVA Utility Taxes		\$61,816	\$3,018,013
Less AVA Utility Credits		-\$404,226	\$5,624,411
Net AVA Utility Premium		<u>\$8,642,424</u>	<u>\$8,642,424</u>
			Net AVA Utility premium from Pro Forma IA-2 Add incremental change from H15 above  Net AVA Utility Premium

**Projected Rate on Line Scenario Analysis due to Possible Wildfire Premium Increases at 12 31 20 Renewal**

**2021 Liability Premiums (Est)  
With Continuity Credits**

**2021 Liability Premiums (Est)  
Excluding Continuity Credits**

Insurance Company/Coverage Amount	\$2,129,142	Projected Rate Increase for 2021	Est 2021 Premiums	AELP Allocation %	AELP \$ Allocation	Avista Corp Allocation %	Avista Capital Allocation %	Avista Capital Allocation \$	Avista Utility Allocation %	Avista Utility Allocation \$	
AEGIS (\$35M)	\$2,360,000	13.00%	\$2,666,800	15.44%	\$411,719.66	84.56%	0.42%	\$11,275	84.14%	\$2,243,804.94	100.00%
AEGIS Continuity Credit	-\$89,372	22.56%	-\$115,407	15.44%	-\$17,817.36	84.56%	0.42%	-\$488	84.14%	-\$97,101.69	100.00%
AEGIS (\$35M) taxes	\$47,683	13.00%	\$53,882	15.43%	\$8,315.22	84.57%	0.42%	\$228	84.14%	\$45,339.08	99.99%
AEGIS Loyalty Credit	-\$17,874		-\$30,552	15.43%	-\$4,714.86	84.57%	0.42%	-\$129	84.14%	-\$25,707.96	99.99%
EIM (\$100M xs \$35M)	\$789,051	10.00%	\$867,956	9.60%	\$83,323.68	90.40%	0.00%	\$0	90.40%	\$784,632.42	100.00%
EIM (\$100M xs \$35M) taxes	\$16,570	10.00%	\$18,227	9.60%	\$1,749.81	90.40%	0.00%	\$0	90.40%	\$16,477.41	100.00%
EIM Distribution Credit	-\$151,117	3.00%	-\$155,650	9.60%	-\$14,942.40	90.40%	0.00%	\$0	90.40%	-\$140,707.60	100.00%
EIM Distribution Credit (Special)	-\$151,117	3.00%	-\$155,651	9.60%	-\$14,942.50	90.40%	0.00%	\$0	90.40%	-\$140,708.50	100.00%
Lloyd's of London (\$50M xs \$135M)	\$240,000	40.00%	\$336,000	1.20%	\$4,015.40	98.80%	0.00%	\$0	98.80%	\$331,984.60	100.00%
	\$3,043,825		\$3,485,605		\$456,706.65	-\$42,352.08		\$10,886.10	-\$389	\$3,018,012.69	\$3,485,605.45
			\$3,870,756						-\$42,741.38		

[Redacted] = estimated to be received/paid

Rate on Line Projection - No Wildfire Additional Premium			
AEGIS	\$2,666,800		
EIM	\$867,956		
XL AXA	\$336,000		
Total Premium		\$3,870,756	
Total Limits		\$185,000,000	
<b>Projected Rate on Line - No AP</b>			<b>2.09%</b>

Premium	Limits	Rate Per Million	Rate on Line	
AEGIS	\$2,666,800	\$35,000,000	\$76,194.29	7.62%
EIM	\$867,956	\$100,000,000	\$8,679.56	0.113913542
XL AXA	\$336,000	\$50,000,000	\$6,720.00	0.774232706
<b>\$3,870,756</b>	<b>\$185,000,000</b>			<b>2.09%</b>

\$3,360,421.96  
\$5,624,411.00  
\$404,225.75  
\$61,816.48  
\$8,642,423.69

Rate on Line Projection - \$1.5M Wildfire Additional Premium by AEGIS and additional by following layers			
AEGIS	\$4,166,800		
EIM	\$1,356,157		
XL AXA	\$524,991		
Total Premium		\$6,047,948	
Total Limits		\$185,000,000	
<b>Projected Rate on Line - No AP</b>			<b>3.27%</b>

No Changes in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line	
AEGIS	\$4,166,800	\$35,000,000	\$119,051.43	11.91%
EIM	\$1,356,157	\$100,000,000	\$13,561.57	0.113913542
XL AXA	\$524,991	\$50,000,000	\$10,499.81	0.774232706
<b>\$6,047,948</b>	<b>\$185,000,000</b>			<b>3.27%</b>

AEGIS  
EIM  
XL AXA

Rate on Line Projection - \$3.875M Wildfire Additional Premium by AEGIS and additional by following layers			
AEGIS	\$6,541,800		
EIM	\$2,129,142		
XL AXA	\$824,226		
Total Premium		\$9,495,167	
Total Limits		\$185,000,000	
<b>Projected Rate on Line - No AP</b>			<b>5.13%</b>

No Changes in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line	
AEGIS	\$6,541,800	\$35,000,000	\$186,908.57	18.69%
EIM	\$2,129,142	\$100,000,000	\$21,291.42	0.113913542
XL AXA	\$824,226	\$50,000,000	\$16,484.51	0.774232706
<b>\$9,495,167</b>	<b>\$185,000,000</b>			<b>5.13%</b>

AEGIS  
EIM  
XL AXA

Rate on Line Projection - \$6.25M Wildfire Additional Premium by AEGIS and additional by following layers - Get's us to high end of 6- 7% rate on line PG&E was paying before 2018 fires			
AEGIS	\$8,916,800		
EIM	\$2,902,127		
XL AXA	\$1,123,461		
Total Premium		\$12,942,387	
Total Limits		\$185,000,000	
<b>Projected Rate on Line - \$6.25M AP by AEGIS</b>			<b>7.00%</b>

No Changes in underlying layer ROL

	Premium	Limits	Rate Per Million	Rate on Line	
AEGIS	\$8,916,800	\$35,000,000	\$254,765.71	25.48%	AEGIS
EIM	\$2,902,127	\$100,000,000	\$29,021.27 0.113913542	2.90%	EIM
XL AXA	\$1,123,461	\$50,000,000	\$22,469.21 0.774232706	2.25%	XL AXA
	<b>\$12,942,387</b>	<b>\$185,000,000</b>		<b>7.00%</b>	

Rate on Line Projection - \$15M Wildfire Additional Premium by AEGIS and additional by following layers - Results in ROL of approx 14-17% depending on pricing action of underlying layers			
AEGIS	\$17,666,800		
EIM	\$5,749,965		
XL AXA	\$2,225,906		
Total Premium		\$25,642,671	
Total Limits		\$185,000,000	
<b>Projected Rate on Line - \$15M AP by AEGIS</b>			<b>13.86%</b>

No Changes in underlying layer ROL

	Premium	Limits	Rate Per Million	Rate on Line	
AEGIS	\$17,666,800	\$35,000,000	\$504,765.71	50.48%	AEGIS
EIM	\$5,749,965	\$100,000,000	\$57,499.65 0.113913542	5.75%	EIM
XL AXA	\$2,225,906	\$50,000,000	\$44,518.11 0.774232706	4.45%	XL AXA
	<b>\$25,642,671</b>	<b>\$185,000,000</b>		<b>13.86%</b>	

10% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
\$4,166,800	\$35,000,000	\$119,051.43	11.91%
\$1,491,773	\$100,000,000	\$14,917.73	0.125304897 1.49%
\$635,239	\$50,000,000	\$12,704.77	0.851655977 1.27%
<b>\$6,293,811</b>	<b>\$185,000,000</b>		<b>3.40%</b>

25% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
AEGIS \$4,166,800	\$35,000,000	\$119,051.43	11.91%
EIM \$1,695,196	\$100,000,000	\$16,951.96	0.142392 1.70%
XL AXA \$820,298	\$50,000,000	\$16,405.95	0.967791 1.64%
<b>\$6,682,294</b>	<b>\$185,000,000</b>		<b>3.61%</b>

50% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
AEGIS \$4,166,800	\$35,000,000	\$119,051.43	11.91%
EIM \$2,034,235	\$100,000,000	\$20,342.35	0.17087 2.03%
XL AXA \$1,181,229	\$50,000,000	\$23,624.57	1.161349 2.36%
<b>\$7,382,264</b>	<b>\$185,000,000</b>		<b>3.99%</b>

10% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
\$6,541,800	\$35,000,000	\$186,908.57	18.69%
\$2,342,056	\$100,000,000	\$23,420.56	0.125304897 2.34%
\$997,313	\$50,000,000	\$19,946.26	0.851655977 1.99%
<b>\$9,881,169</b>	<b>\$185,000,000</b>		<b>5.34%</b>

25% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
AEGIS \$6,541,800	\$35,000,000	\$186,908.57	18.69%
EIM \$2,661,427	\$100,000,000	\$26,614.27	0.142392 2.66%
XL AXA \$1,287,852	\$50,000,000	\$25,757.05	0.967791 2.58%
<b>\$10,491,080</b>	<b>\$185,000,000</b>		<b>5.67%</b>

50% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
AEGIS \$6,541,800	\$35,000,000	\$186,908.57	18.69%
EIM \$3,193,713	\$100,000,000	\$31,937.13	0.17087 3.19%
XL AXA \$1,854,508	\$50,000,000	\$37,090.15	1.161349 3.71%
<b>\$11,590,020</b>	<b>\$185,000,000</b>		<b>6.26%</b>

10% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
\$8,916,800	\$35,000,000	\$254,765.71	25.48%
\$3,192,339	\$100,000,000	\$31,923.39	0.125304897 3.19%
\$1,359,387	\$50,000,000	\$27,187.75	0.851655977 2.72%
<b>\$13,468,527</b>	<b>\$185,000,000</b>		<b>7.28%</b>

25% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
AEGIS \$8,916,800	\$35,000,000	\$254,765.71	25.48%
EIM \$3,627,658	\$100,000,000	\$36,276.58	0.142392 3.63%
XL AXA \$1,755,407	\$50,000,000	\$35,108.14	0.967791 3.51%
<b>\$14,299,865</b>	<b>\$185,000,000</b>		<b>7.73%</b>

50% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
AEGIS \$8,916,800	\$35,000,000	\$254,765.71	25.48%
EIM \$4,353,190	\$100,000,000	\$43,531.90	0.17087 4.35%
XL AXA \$2,527,786	\$50,000,000	\$50,555.73	1.161349 5.06%
<b>\$15,797,776</b>	<b>\$185,000,000</b>		<b>8.54%</b>

10% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
\$17,666,800	\$35,000,000	\$504,765.71	50.48%
\$6,324,962	\$100,000,000	\$63,249.62	0.125304897 6.32%
\$2,693,346	\$50,000,000	\$53,866.91	0.851655977 5.39%
<b>\$26,685,107</b>	<b>\$185,000,000</b>		<b>14.42%</b>

25% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
AEGIS \$17,666,800	\$35,000,000	\$504,765.71	50.48%
EIM \$7,187,456	\$100,000,000	\$71,874.56	0.142392 7.19%
XL AXA \$3,477,977	\$50,000,000	\$69,559.55	0.967791 6.96%
<b>\$28,332,234</b>	<b>\$185,000,000</b>		<b>15.31%</b>

50% increase in underlying layer ROL

Premium	Limits	Rate Per Million	Rate on Line
AEGIS \$17,666,800	\$35,000,000	\$504,765.71	50.48%
EIM \$8,624,948	\$100,000,000	\$86,249.48	0.17087 8.62%
XL AXA \$5,008,287	\$50,000,000	\$100,165.75	1.161349 10.02%
<b>\$31,300,035</b>	<b>\$185,000,000</b>		<b>16.92%</b>

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

Line No.	DESCRIPTION	Pro Forma IS/IT Expense
	Adjustment Number	3.08
	Workpaper Reference	G-PIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	624
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	624
25	Total Gas Expense	624
26	OPERATING INCOME BEFORE FIT	(624)
	FEDERAL INCOME TAX	
27	Current Accrual	(131)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (493)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

Avista Utilities  
Washington Jurisdiction  
Proforma IS/IT Adjustment  
For the Twelve Months ended December 31, 2019

	ISIT-2	CD AA	ISIT-2	CD AN	CD WA	ISIT-2	CD ID	ISIT-2	ED AN	ISIT-2	ED WA	GD AA	GD OR	Total Costs			
Pro Forma System Non-Labor Costs	\$	3,411,127	\$	5,203	\$	521,003	\$	-	\$	-	\$	(61,501)	\$	-	\$	3,875,832	
Pro Forma System Labor Costs	ISIT-3																
Adjust IS/IT Costs 2021 Pro Forma	\$	3,411,127	\$	5,203	\$	521,003	\$	-	\$	-	\$	(61,501)	\$	-	\$	3,875,832	
<b>Allocated to Washington Electric</b>																	
9 (4-Factor, Common Electric and Gas North)	0.77874																
7 (4-Factor, Common All Services)	0.70578																
4 (Jurisdictional 4-Factor)	0.69189	\$	1,665,729	\$	2,803	\$	405,726	\$	-	\$	-	\$	(61,501)	\$	-	\$	2,012,757
<b>Allocated to Washington Gas</b>																	
9 (4-Factor, Common Electric and Gas North)	0.22126																
7 (4-Factor, Common All Services)	0.20513																
4 (Jurisdictional 4-Factor)	0.72593	\$	507,951	\$	836	\$	115,277	\$	-	\$	-	\$	-	\$	-	\$	624,064
<b>Allocated to Idaho Electric</b>																	
9 (4-Factor, Common Electric and Gas North)	0.77874																
7 (4-Factor, Common All Services)	0.70578																
4 (Jurisdictional 4-Factor)	0.30811	\$	741,777	\$	1,248	\$	-	\$	-	\$	-	\$	-	\$	-	\$	743,025
<b>Allocated to Idaho Gas</b>																	
9 (4-Factor, Common Electric and Gas North)	0.22126																
7 (4-Factor, Common All Services)	0.20513																
4 (Jurisdictional 4-Factor)	0.27407	\$	191,774	\$	315	\$	-	\$	-	\$	-	\$	-	\$	-	\$	192,089
<b>Allocated to Oregon</b>																	
7 (4-Factor, Common All Services)	0.08909	\$	303,897	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	303,897
		\$	1		(0.60)		0.01		-		-		-		-	\$	0

Sum of Amount							Incremental
Sv	Jur	Systems	2019	2020	2021		Total
CD	AA	Central Systems	\$ 424,561	\$ 343,959	\$ 352,473		
		Communications Systems	\$ 918,371	\$ 877,885	\$ 896,067		
		Distributed Systems	\$ 677,821	\$ 1,151,345	\$ 1,346,286		
		General Business Systems	\$ 8,224,121	\$ 9,187,506	\$ 10,694,170		
		Network Systems	\$ 1,096,511	\$ 1,159,481	\$ 1,181,265		
		Security Systems	\$ 996,581	\$ 1,195,003	\$ 1,278,834		
	AA Total		\$ 12,337,967	\$ 13,915,178	\$ 15,749,094		
		<b>Adjustment</b>		\$ 1,577,212	\$ 1,833,916	\$ 3,411,127	
CD	AN	Distributed Systems	\$ 79,734	\$ 84,937	\$ 84,937		
	AN Total		\$ 79,734	\$ 84,937	\$ 84,937		
		<b>Adjustment</b>		\$ 5,203	\$ -	\$ 5,203	
CD	WA	General Business Systems	\$ 125,808	\$ 309,255	\$ 342,233		
		Network Systems	\$ 85,652	\$ 131,904	\$ 134,775		
		Security Systems	\$ 165,853	\$ 376,181	\$ 421,309		
	WA Total		\$ 377,314	\$ 817,341	\$ 898,317		
		<b>Adjustment</b>		\$ 440,027	\$ 80,976	\$ 521,003	
CD Total			\$ 12,795,014	\$ 14,817,456	\$ 16,732,347		
ED	AN	General Business Systems	\$ -	\$ -	\$ -		
	AN Total		\$ -	\$ -	\$ -		
		<b>Adjustment</b>		\$ -	\$ -	\$ -	
ED	WA	General Business Systems	\$ 136,733	\$ 108,271	\$ 106,207		
		Security Systems	\$ 30,975	\$ -	\$ -		
	WA Total		\$ 167,708	\$ 108,271	\$ 106,207		
		<b>Adjustment</b>		\$ (59,437)	\$ (2,064)	\$ (61,501)	
ED Total			\$ 167,708	\$ 108,271	\$ 106,207		
<b>Grand Total</b>			\$ 12,962,722	\$ 14,925,727	\$ 16,838,554		
		<b>Total Adjustment</b>		\$ 1,963,005	\$ 1,912,827	\$ 3,875,832	

Prep by: \_\_\_\_\_



Item\_BID (Multiple Items) <- removed 4 EIM IDs  
 AccountingPeriod (Multiple Items)

Sum of Amount		AccountingYear				
Svc	Jur	Systems	2019	2020	2021	
CD	AA	Central Systems	424,561	343,959	352,473	
		Communications Systems	918,371	877,885	896,067	
		Distributed Systems	677,821	1,151,345	1,346,286	
		Network Systems	1,096,511	1,159,481	1,181,265	
		Security Systems	996,581	1,195,003	1,278,834	
		Business Application Systems	8,224,121	9,187,506	10,694,170	
	<b>AA Total</b>		<b>12,337,967</b>	<b>13,915,178</b>	<b>15,749,094</b>	\$ 3,411,127
	AN	Network Systems	79,734	84,937	84,937	
	<b>AN Total</b>		<b>79,734</b>	<b>84,937</b>	<b>84,937</b>	\$ 5,203
	WA	Network Systems	125,808	309,255	342,233	
Security Systems		85,652	131,904	134,775		
Business Application Systems		165,853	376,181	421,309		
<b>WA Total</b>			<b>377,314</b>	<b>817,341</b>	<b>898,317</b>	\$ 521,003
<b>CD Total</b>		<b>12,795,014</b>	<b>14,817,456</b>	<b>16,732,347</b>		
ED	AN	Business Application Systems		0		
	<b>AN Total</b>			<b>0</b>		
	WA	Network Systems	0			
		Security Systems	30,975			
		Business Application Systems	136,733	108,271	106,207	
<b>WA Total</b>		<b>167,708</b>	<b>108,271</b>	<b>106,207</b>	\$ (61,501)	
<b>ED Total</b>		<b>167,708</b>	<b>108,271</b>	<b>106,207</b>		
<b>Grand Total</b>		<b>12,962,722</b>	<b>14,925,727</b>	<b>16,838,554</b>	\$ 3,875,832	

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

Line No.	DESCRIPTION	Pro Forma Property Tax
	Adjstment Number	3.09
	Workpaper Reference	G-PPT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	35
12	Total Underground Storage	<u>35</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	428
16	Total Distribution	<u>428</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>463</u>
26	OPERATING INCOME BEFORE FIT	(463)
	FEDERAL INCOME TAX	
27	Current Accrual	(97)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (366)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS						ALLOCATION				
	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Oregon	Total
<b>Actual Per Results</b>										
U/G Storage (1):										
408190	520,576					520,576	323,030	147,311	50,236	520,577
Dist:										
408170	2,844,901	1,655,639		4,318,910		8,819,449	2,844,901	1,655,639	4,318,910	8,819,449
<b>Actual Per Results</b>	3,365,477	1,655,639	-	4,318,910	-	9,340,026	3,167,931	1,802,950	4,369,146	9,340,026
							U/G Storage Allocation			
							Washington	Idaho	Oregon	
							62.05%	28.30%	9.65%	
<b>Current Period</b>										
<b>Expense</b>	3,563,960	1,655,639	-	4,318,910	-	9,538,509				
U/G Storage:										
408190	413,783					413,783	256,762	117,091	39,930	413,783
Dist:										
408170	3,150,177	1,655,639		4,318,910		9,124,726	3,150,177	1,655,639	4,318,910	9,124,726
	3,563,960	1,655,639	-	4,318,910	-	9,538,509	3,406,939	1,772,730	4,358,840	9,538,509
<b>Restating Adjustment</b>										
U/G Storage:										
408190	(106,793)	-	-	-	-	(106,793)	(66,268)	(30,220)	(10,306)	(106,794)
Dist:										
408170	305,276	-	-	-	-	305,276	305,276	-	-	305,276
	198,483	-	-	-	-	198,483	239,008	(30,220)	(10,306)	198,482
<b>Pro Forma Period</b>										
<b>Expense - 2021</b>	4,048,324	2,155,192	-	4,810,897	-	11,014,413				
U/G Storage:										
408190	470,019					470,019	291,658	133,004	45,357	470,019
Dist:										
408170	3,578,305	2,155,192	-	4,810,897		10,544,394	3,578,305	2,155,192	4,810,897	10,544,394
	4,048,324	2,155,192	-	4,810,897	-	11,014,413	3,869,963	2,288,196	4,856,254	11,014,413
<b>PF Adjustment</b>										
U/G Storage:										
408190	56,236	-	-	-	-	56,236	34,896	15,913	5,427	56,236
Dist:										
408170	428,128	499,553	-	491,987	-	1,419,669	428,128	499,553	491,987	1,419,669
	484,364	499,553	-	491,987	-	1,475,904	463,024	515,466	497,414	1,475,904

Sum of Transaction Amount - 2019 Actual in GL													
		ED						GD				Grand Total	
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total		
408150	TAXES OTHER THAN INC-PROD PROP	2,863	1,307,486	9,749,570	3,380,090	3,171,431	17,611,440				0	17,611,440	
408170	TAXES OTHER THAN INC-DIST PROP		3,115,158	11,534		7,080,705	10,207,398	1,655,639	4,318,910	2,844,901	8,819,449	19,026,847	
408180	TAXES OTHER THAN INC-TRANS PRO		1,566,547	1,776,805	12,906	2,692,481	6,048,739				0	6,048,739	
408190	TAXES OTHER THAN INC - STORAGE						0			520,576	520,576	520,576	
Grand Total		2,863	5,989,192	11,537,909	3,392,995	12,944,617	33,867,577	1,655,639	4,318,910	3,365,477	9,340,026	43,207,603	
<b>Costs for prior-period recorded in 2019-need to remove</b>													
		ED						GD				Grand Total	
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total		
408150	TAXES OTHER THAN INC-PROD PROP	-	5,420	-	-	(456,642)	(451,222)	-	-	-	-	(451,222)	
408170	TAXES OTHER THAN INC-DIST PROP	-	-	-	-	(1,019,523)	(1,019,523)	-	-	(517,210)	(517,210)	(1,536,734)	
408180	TAXES OTHER THAN INC-TRANS PRO	-	-	-	-	(387,680)	(387,680)	-	-	-	-	(387,680)	
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	-	38,691	38,691	38,691	
Grand Total		-	5,420	-	-	(1,863,845)	(1,858,425)	-	-	(478,519)	(478,519)	(2,336,944)	
<b>Costs for 2019 recorded in 2020-need to add</b>													
		ED						GD				Grand Total	
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total		
408150	TAXES OTHER THAN INC-PROD PROP	-	-	-	-	(165,298)	(165,298)	-	-	-	-	(165,298)	
408170	TAXES OTHER THAN INC-DIST PROP	-	-	-	-	(369,053)	(369,053)	-	-	(211,934)	(211,934)	(580,987)	
408180	TAXES OTHER THAN INC-TRANS PRO	-	-	-	-	(139,679)	(139,679)	-	-	-	-	(139,679)	
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	-	(68,102)	(68,102)	(68,102)	
Grand Total		-	-	-	-	(674,031)	(674,031)	-	-	(280,036)	(280,036)	(954,067)	
<b>Revised 2019 Costs</b>													
		ED						GD				Grand Total	
FERC Account	FERC Account Description	AN	ID	MT	OR	WA	Total	ID	OR	WA	Total		
408150	TAXES OTHER THAN INC-PROD PROP	2,863	1,302,066	9,749,570	3,380,090	3,462,775	17,897,364	0	0	0	0	17,897,364	
408170	TAXES OTHER THAN INC-DIST PROP	0	3,115,158	11,534	0	7,731,175	10,857,868	1,655,639	4,318,910	3,150,177	9,124,726	19,982,593	
408180	TAXES OTHER THAN INC-TRANS PRO	0	1,566,547	1,776,805	12,906	2,940,481	6,296,739	0	0	0	0	6,296,739	
408190	TAXES OTHER THAN INC - STORAGE	0	0	0	0	0	0	0	0	413,783	413,783	413,783	
Grand Total		2,863	5,983,772	11,537,909	3,392,995	14,134,431	35,051,971	1,655,639	4,318,910	3,563,960	9,538,509	44,590,480	
This is a summary. See file with detail from GL and pivot table.													

**Sum of Transaction Amount**

FERC Account	Transaction Description	ED ID	ED WA	GD WA	Grand Total
408150	ID 2018 Thermal Property Tax Close Out	50			50
	Idaho Property Tax rebate 2018	5,370			5,370
	WA ED 2018 Hydro Property Tax		(324,309)		(324,309)
	WA ED 2018 Other Property Tax		(44,732)		(44,732)
	WA ED 2018 Thermal Property Tax		(87,601)		(87,601)
408170	Wa ED 2018 Distribution Property Tax		(1,019,523)		(1,019,523)
	WA Gas 2018 Property Tax			(517,210)	(517,210)
408180	WA ED 2018 Transmission Property Tax		(387,680)		(387,680)
408190	WA Gas 2018 Property Tax - Storage			38,691	38,691
Grand Total		5,420	(1,863,845)	(478,519)	(2,336,944)

These costs were recorded in 2019 but were for 2018.

Sum of Transaction Amount			Service ED
Accounting Year	FERC Account	Transaction Description	
2020	408150	WA 2019 Hydro Property Tax	(117,395)
		WA 2019 Other Property Tax	(16,192)
		WA 2019 Thermal Property Tax	(31,710)
	408150 Total		<u>(165,298)</u>
	408170	Wa 2019 Distribution Property Tax	(369,053)
		WA 2019 Property Tax	
	408170 Total		<u>(369,053)</u>
	408180	WA 2019 Forest Assessment	655
		WA 2019 Transmission Property Tax	(140,335)
	408180 Total		<u>(139,679)</u>
	408190	WA 2019 Property Tax - Storage	
	408190 Total		
2020 Total			<u>(674,031)</u>

These costs were recorded in 2020 but were for 2019.

Jurisdiction  
GD  
WA

(211,934)  
(211,934)

(68,102)  
(68,102)  
(280,036)

**PROPERTY TAX ESTIMATES FOR 5YR FORECAST**

	<b>REVISED</b> at 04/23/2020		<b>REVISED</b> at 07/02/2020		<b>REVISED</b> at 07/02/2020	<b>REVISED</b> at 07/02/2020
	in thousands		in thousands		in thousands	
BOOK VALUE @ DEC YEAR ASSESSED	2018		2019		2020	2021
YEAR TAX ACCRUED	2019		2020		2021	2022
YEAR TAX PAYABLE	2019-2020		2020-2021		2021-2022	2022-2023
	<b>2019 Estimate</b>		<b>2020 Estimate</b>		<b>2021 Estimate</b>	<b>2022 Estimate</b>
<b>WASHINGTON - ELECTRIC</b>						
HIST COST INDICATOR-State Assessment	2,400,000		2,400,000		2,400,000	2,565,553
ESTIMATED SYSTEM VALUE						
ADD : NET ADDITIONS TO PLANT					303,587	310,788
LESS: Intangibles Other					-18,675	-13,145
ADD : Smart Grid CIAC						
LESS : Vehicles					-6,747	-6,990
LESS : DEPR EST (see Form 1 page 115 rounded)					-112,612	-112,612
TAXABLE PERCENTAGE - Total Plant net of Exemptions- page 3 of WA A	96.4933%		95.8838%		95.8838%	95.8838%
STATE ALLOCATION % - 3 Factor calculation - page 9 of WA Appraisal	56.4703%		56.9823%		56.9823%	56.9823%
ALLOCATED VALUE	1,307,762		1,311,283		1,401,736	1,499,012
add:adjustments	489		345			
GROSS ASSESSED VALUE	1,308,251		1,311,628		1,401,736	1,499,012
**EQUALIZED VALUE per state Certification Report	1,231,263					
equalization factor (state adj to reflect annual assessment impacts)	94.115%		94.115%		94.115%	94.115%
ASSESSED VALUE - (for county taxation)	1,231,263		1,234,441		1,319,246	1,410,798
OTHER	0				0	0
TAX RATE (actuals from WA payment summary sheet - wgted rate)	1,231,263 0.01148	0.0%	1,234,441 0.01148	0.0%	1,319,246 0.01148	1,410,798 0.01148
TAX	14,134		14,170		15,144	16,195



	2019 Estimate		2020 Estimate		2021 Estimate	2022 Estimate
<b>IDAHO - ELECTRIC</b>						
HIST COST INDICATOR	2,481,599		2,699,998		2,665,311	2,830,864
ESTIMATED SYSTEM VALUE						
ADD : NET ADDITIONS TO PLANT			-34,687		303,587	310,788
LESS: Intangibles Other					-18,675	-13,145
LESS : Vehicles					-6,747	-6,990
LESS : DEPR EST (see Form 1 page 115 rounded)					-112,612	-112,612
LESS : OTHER						
TAXABLE PERCENTAGE	100.0000%		100.0000%		100.0000%	100.0000%
STATE ALLOCATION %	24.9448%		25.2900%		25.2900%	25.2900%
ALLOCATED VALUE	619,029		674,056		715,926	760,952
add:adjustments	-29,279		-14,039		-14,039	-14,039
GROSS ASSESSED VALUE	589,750		660,017		701,887	746,913
RATIO	1.00		1.00		1.00	1.00
ASSESSED VALUE	589,750		660,017		701,887	746,913
TAX RATE	0.01014	0.0%	0.01014	0.0%	0.01014	0.01014
TAX	5,979		6,691.60		7,116.092	7,572.595

	2019 Estimate		2020 Estimate		2021 Estimate	2022 Estimate
<b>MONTANA - ELECTRIC</b>						
(combine E & G)			(combine E & G)		(combine E & G)	(combine E & G)
ASSESSED VALUE - before Intangible adj	4,499,000		4,711,000		4,711,000	4,975,292
ASSESSED VALUE - after Intangible adj	4,049,000		4,240,000			
ADD : NET ADDITIONS TO PLANT - E & G					376,904	387,858
LESS : DEPR EST					-112,612	-112,612
LESS : INTANGIBLE EST					-497,529	-525,054
	4,049,000		4,240,000		4,477,763	4,725,484
TAXABLE PERCENTAGE	100.0000%		100.0000%		100.0000%	100.0000%
STATE ALLOCATION %	12.0958%		11.5321%		11.5321%	11.5321%
ALLOCATED VALUE	489,759		488,962		516,381	544,948
add: adjustments	-922		-411		0	0
EQUALIZATION FACTOR	1.00		1.00		1.00	1.00
GROSS MARKET VALUE	488,837		488,551		516,381	544,948
RATIO (see County allocation report)	0.0657		0.0657		0.0657	0.0657
taxable VALUE	32,121		32,102		33,930	35,808
adjustments	0		0		0	0
taxable value	32,121		32,102		33,930	35,808
TAX RATE	0.35920	0.0%	0.35920	0.0%	0.35920	0.35920
TAX	11,538		11,530.968		12,187.821	12,862.083

<b>OREGON - ELECTRIC</b>	<b>19/20 Estimate</b>		<b>20/21 Estimate</b>		<b>21/22 Estimate</b>	<b>22/23 Estimate</b>
HIST COST INDICATOR						
ESTIMATED SYSTEM VALUE	1,377		1,377		1,377	1,377
ADD : LOLO-OXBOW TRANSMISSION LINE - LOCATION 640 (ptn in ID, p	0		0		0	0
LESS : DEPR EST	0		0		0	0
TAXABLE PERCENTAGE	100.0000%		100.0000%		100.0000%	100.0000%
STATE ALLOCATION %	100.0000%		100.0000%		100.0000%	100.0000%
ALLOCATED VALUE	1,377		1,377		1,377	1,377
add: adjustments						
EQUALIZATION FACTOR	1.00		1.00		1.00	1.00
GROSS MARKET VALUE	1,377		1,377		1,377	1,377
RATIO	1.0000		1.0000		1.0000	1.0000
taxable VALUE	1,377		1,377		1,377	1,377
ADD: POLL CONTROL EQUIP	0		0		0	0
taxable value	1,377		1,377		1,377	1,377
TAX RATE	0.00918	0.0%	0.00918	0.0%	0.00918	0.00918
TAX	12.636		12.636		12.636	12.636

<b>OREGON - ELECTRIC</b>	<b>19/20 Estimate</b>		<b>20/21 Estimate</b>		<b>21/22 Estimate</b>	<b>22/23 Estimate</b>
	Coyote Springs II & misc		Coyote Springs II & misc		Coyote Springs II & misc	Coyote Springs II & misc
<b>ASSESSED VALUE</b>	196,223		208,623		208,623	208,623
<b>ADD : NET ADDITIONS TO PLANT</b>	0		0		0	0
<b>LESS : DEPR</b>	0		0		0	0
<b>ADD : 100% CS II GENERATING PLANT March 1, 2003 ?</b>	0		0		0	0
<b>STATE ALLOCATION %</b>	na		na		na	na
<b>Other Misc property taxes</b>	0		0		0	0
<b>In Lieu of Ad Valorem Taxes for 5 year staring in 2003 - Flat Rate</b>						
<b>Estimated levy rate</b>	0.01672	0.0%	0.01672	0.0%	0.01672	0.01672
<b>% ownership of plant</b>	100%		100%		100%	100%
<b>Tax due from Avista Corp</b>						
	3,280.903		3,488.235		3,488.235	3,488.235

3,500.871

<u>WASHINGTON - GAS</u>	2019 Estimate		2020 Estimate		2021 Estimate	2022 Estimate
HIST COST INDICATOR						
ESTIMATED SYSTEM VALUE	700,000		730,000		730,000	828,739
ADD : NET ADDITIONS TO PLANT					98,739	97,205
LESS : DEPR EST(see Form 1 pg 115 - Rounded)					0	0
TAXABLE PERCENTAGE - Total Plant net of Exemptions- page 3 of WA A	91.9909%		90.5057%		90.5057%	90.5057%
STATE ALLOCATION % - 3 Factor calculation - page 9 of WA Appraisal	50.0190%		48.7783%		48.7783%	48.7783%
ALLOCATED VALUE	322,091		322,274		365,865	408,778
add: adjustments						
GROSS ASSESSED VALUE	322,091		322,274		365,865	408,778
**EQUALIZED VALUE per state Certification Report	306,338.799					
equalization factor (state adj to reflect annual assessment impacts)	95.109%		95.1094%		95.1094%	95.1094%
ASSESSED VALUE - (for county taxation)	306,339		306,513		347,972	388,787
TAX RATE (actuals from WA payment summary sheet - wgted rate)	0.01163	0.0%	0.01163	0.0%	0.01163	0.01163
	3,564		3,566		4,048	4,523
<u>IDAHO - GAS</u>	2019 Estimate		2020 Estimate		2021 Estimate	2022 Estimate
HIST COST INDICATOR						
ESTIMATED SYSTEM VALUE	742,684		866,107		866,107	964,846
ADD : NET ADDITIONS TO PLANT					98,739	97,205
LESS : DEPR EST					0	0
TAXABLE PERCENTAGE	100.0000%		100.0000%		100.0000%	100.0000%
STATE ALLOCATION %	18.2930%		18.3161%		18.3161%	18.3161%
ALLOCATED VALUE	135,859		158,637		176,722	194,526
add: adjustments	-100		-100			
GROSS ASSESSED VALUE	135,759		158,536		176,722	194,526
RATIO	1.00		1.00		1.00	1.00
ASSESSED VALUE	135,759		158,536		176,722	194,526
TAX RATE	0.01220	0.0%	0.01220	0.0%	0.01220	0.01220
TAX	1,656		1,933.405		2,155.192	2,372.320

<b>OREGON - GAS</b>	<b>19/20 Estimate</b>		<b>20/21 Estimate</b>		<b>21/22 Estimate</b>	<b>22/23 Estimate</b>
<b>ASSESSED VALUE OREGON</b>						
<b>ESTIMATED STATE VALUE</b>	324,700		358,400		358,400	380,977
<b>ADD : NET ADDs TO PLANT (OREGON ONLY)</b>	0		0		22,577	19,719
<b>LESS : DEPR EST</b>	0		0		0	0
<b>TAXABLE PERCENTAGE</b>	100.0000%		100.0000%		100.0000%	100.0000%
<b>STATE ALLOCATION %</b>	100.0000%		100.0000%		100.0000%	100.0000%
<b>STATE VALUE</b>	324,700		358,400		380,977	400,696
<b>Adjustments:</b>						
	100.00%		100.00%		100.00%	100.00%
<b>GROSS ASSESSED VALUE</b>	324,700		358,400		380,977	400,696
<b>RATIO</b>	1.000		1.000		1.000	1.000
<b>ASSESSED VALUE</b>	324,700		358,400		380,977	400,696
<b>TAX RATE</b>	0.01301	0.0%	0.01301	0.0%	0.01301	0.01301
<b>TAX</b>	4,225.440		4,663.99		4,957.794	5,214.404

SUMMARY:	Estimate 2019	Estimate 2020	Estimate 2021	Estimate 2022
<b>ELECTRIC:</b>				
WASHINGTON	14,134	14,170	15,144	16,195
EST ADJ TO WASH				
IDAHO	5,979	6,692	7,116	7,572.595
MONTANA	11,538	11,531	12,188	12,862
OREGON - Transm line only	12.6	12.6	12.6	12.6
OREGON - Coyote Springs II	3,281	3,488	3,488	3,488
<b>SUBTOTAL</b>	<b>34,944</b>	<b>35,894</b>	<b>37,949</b>	<b>40,130</b>
<b>GAS:</b>				
WASHINGTON	3,564	3,566	4,048	4,523
IDAHO	1,656	1,933	2,155	2,372
OREGON	4,225	4,664	4,958	5,214
OTHER	0	0	0	0
<b>SUBTOTAL</b>	<b>9,445</b>	<b>10,163</b>	<b>11,161</b>	<b>12,110</b>
<b>TOTAL EST TAX</b>	<b>44,389</b>	<b>46,057</b>	<b>49,110</b>	<b>52,240</b>
	<b>1,129</b>	<b>1,668</b>	<b>3,053</b>	<b>3,130</b>

2.61%

3.76%

6.63%

6.37%

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

Line No.	DESCRIPTION	Pro Forma Fee Free Amortization
	Adjstment Number	3.10
	Workpaper Reference	G-PFEE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	67
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	805
23	Taxes	-
24	Total Admin. & General	<u>805</u>
25	Total Gas Expense	<u>872</u>
26	OPERATING INCOME BEFORE FIT	(872)
	FEDERAL INCOME TAX	
27	Current Accrual	(183)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (689)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	<u>-</u>
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>



**Avista Utilites**  
**FEE FEE DEFERRAL**  
**WASHINGTON RATE YEAR 10/01/2021 - 9/31/2022**

Adjustment No. .  
 Workpaper Ref. G-FFA-1

**Annual Expense**

Pro Forma Expense	491,619		
Pro Forma Amortization	343,149		G-FFA-2
Test Year Amortization		ROO G-OPS-12A	G-FFA-2
Adjusted balances	<b>834,769</b>		

	Jan 2019 - Dec 2019	Reverse Deferral	Record Amortization of Deferral	Record Rate Year Expense	Adjustment	Total
<b>Customer Collections</b> 903314	\$ 424,909	\$ (424,909)		\$ 491,619	\$ <b>66,710</b>	\$ 491,619
<b>Regulatory Credits Deferral</b> 407414	\$ (462,395)	\$ 462,395	\$ 343,149		\$ <b>805,544</b>	\$ 343,149
<b>Net Impact</b>	\$ (37,486)	\$ 37,486	\$ 343,149	\$ 491,619	\$ <b>872,254</b>	\$ 834,769

Rate Year Expense

10/1/2021	40,968.29	Rate year monthly expense for the period 10/1/2021 through 9/31/2022 is based on the last 4 month average as recorded.
11/1/2021	40,968.29	
12/1/2021	40,968.29	
1/1/2022	40,968.29	
2/1/2022	40,968.29	Amortization Expense
3/1/2022	40,968.29	10/1/2021 57,191.56 Amount reset
4/1/2022	40,968.29	11/1/2021 57,191.56
5/1/2022	40,968.29	12/1/2021 57,191.56
6/1/2022	40,968.29	1/1/2022 57,191.56
7/1/2022	40,968.29	2/1/2022 57,191.56
8/1/2022	40,968.29	3/1/2022 57,191.56
9/1/2022	40,968.29	4/1/2022 - 2-YR amortization expires
	491,619.42	5/1/2022 -
		6/1/2022 -
		7/1/2022 -
		8/1/2022 -
		9/1/2022 -
		343,149.33

**FEE FREE DEFERRAL & REGULATORY ASSET**

Months to Amortize 24

WA Date	Total Monthly Deferral of Expense	Total Monthly Amortization Expense	Monthly Entry Regulatory Asset	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance	
DR (CR)		4/1/2020 - 3/31/2022	182314 GDWA	182314 GD WA	GD WA	283314 GD WA	283314 GD WA	
2/28/2017	(4,600.97)		4,600.97	4,600.97	1,610.34	(1,610.34)	(1,610.34)	
3/31/2017	(14,852.71)		14,852.71	19,453.68	5,198.45	(5,198.45)	(6,808.79)	
4/30/2017	(13,541.44)		13,541.44	32,995.12	4,739.51	(4,739.51)	(11,548.29)	
5/31/2017	(14,686.47)		14,686.47	47,681.59	5,140.27	(5,140.27)	(16,688.56)	
6/30/2017	(15,810.09)		15,810.09	63,491.69	5,533.53	(5,533.53)	(22,222.09)	
7/31/2017	(16,980.48)		16,980.48	80,472.17	5,943.17	(5,943.17)	(28,165.26)	
8/31/2017	(18,397.12)		18,397.12	98,869.28	6,438.99	(6,438.99)	(34,604.25)	
9/30/2017	(19,395.07)		19,395.07	118,264.35	6,788.28	(6,788.28)	(41,392.52)	
10/31/2017	(20,557.57)		20,557.57	138,821.92	7,195.15	(7,195.15)	(48,587.67)	
11/30/2017	(22,736.62)		22,736.62	161,558.54	7,957.82	(7,957.82)	(56,545.49)	
12/31/2017	(23,173.33)		23,173.33	184,731.88	8,110.67	(8,110.67)	(64,656.16)	
<b>12/31/2017</b>	<b>Tax Reform Transfer to Excess Tax Regulatory Liability</b>						25,862.46	(38,793.69)
1/31/2018	(26,426.93)		26,426.93	211,158.80	5,549.65	(5,549.65)	(44,343.35)	
2/28/2018	(26,746.83)		26,746.83	237,905.64	5,616.84	(5,616.84)	(49,960.18)	
3/31/2018	(28,980.51)		28,980.51	266,886.15	6,085.91	(6,085.91)	(56,046.09)	
4/30/2018	(27,071.85)		27,071.85	293,958.00	5,685.09	(5,685.09)	(61,731.18)	
5/31/2018	(28,415.00)		28,415.00	322,373.00	5,967.15	(5,967.15)	(67,698.33)	
6/30/2018	(27,967.47)		27,967.47	350,340.47	5,873.17	(5,873.17)	(73,571.50)	
7/31/2018	(27,766.11)		27,766.11	378,106.59	5,830.88	(5,830.88)	(79,402.38)	
8/31/2018	(29,626.56)		29,626.56	407,733.15	6,221.58	(6,221.58)	(85,623.96)	
9/30/2018	(29,359.41)		29,359.41	437,092.56	6,165.48	(6,165.48)	(91,789.44)	
10/31/2018	(32,142.71)		32,142.71	469,235.27	6,749.97	(6,749.97)	(98,539.41)	
11/30/2018	(30,949.87)		30,949.87	500,185.14	6,499.47	(6,499.47)	(105,038.88)	
12/31/2018	(30,951.00)		30,951.00	531,136.14	6,499.71	(6,499.71)	(111,538.59)	
1/31/2019	(34,687.86)		34,687.86	565,824.00	7,284.45	(7,284.45)	(118,823.04)	
2/28/2019	(33,635.90)		33,635.90	599,459.90	7,063.54	(7,063.54)	(125,886.58)	
3/31/2019	(35,515.95)		35,515.95	634,975.85	7,458.35	(7,458.35)	(133,344.93)	
4/30/2019	(35,585.05)		35,585.05	670,560.90	7,472.86	(7,472.86)	(140,817.79)	
5/31/2019	(35,924.86)		35,924.86	706,485.76	7,544.22	(7,544.22)	(148,362.01)	
6/30/2019	(33,666.74)		33,666.74	740,152.50	7,070.02	(7,070.02)	(155,432.02)	
7/31/2019	(35,756.38)		35,756.38	775,908.88	7,508.84	(7,508.84)	(162,940.87)	
8/31/2019	(36,998.52)		36,998.52	812,907.40	7,769.69	(7,769.69)	(170,710.55)	
9/30/2019	(35,957.41)		35,957.41	848,864.81	7,551.06	(7,551.06)	(178,261.61)	
10/31/2019	(38,531.91)		38,531.91	887,396.73	8,091.70	(8,091.70)	(186,353.31)	
11/30/2019	(37,485.66)		37,485.66	924,882.39	7,871.99	(7,871.99)	(194,225.30)	
12/31/2019	(38,994.50)		38,994.50	963,876.89	8,188.85	(8,188.85)	(202,414.15)	
1/31/2020	(42,553.21)		42,553.21	1,006,430.10	8,936.17	(8,936.17)	(211,350.32)	
2/29/2020	(40,987.94)		40,987.94	1,047,418.04	8,607.47	(8,607.47)	(219,957.79)	
3/31/2020	(41,154.33)		41,154.33	1,088,572.38	8,642.41	(8,642.41)	(228,600.20)	
4/30/2020		41,412.39	(41,412.39)	1,047,159.98	(8,696.60)	8,696.60	(219,903.60)	
5/31/2020		41,412.39	(41,412.39)	1,005,747.59	(8,696.60)	8,696.60	(211,206.99)	
6/30/2020		41,412.39	(41,412.39)	964,335.20	(8,696.60)	8,696.60	(202,510.39)	
7/31/2020		41,412.39	(41,412.39)	922,922.81	(8,696.60)	8,696.60	(193,813.79)	
8/31/2020		41,412.39	(41,412.39)	881,510.42	(8,696.60)	8,696.60	(185,117.19)	
9/30/2020		41,412.39	(41,412.39)	840,098.03	(8,696.60)	8,696.60	(176,420.59)	
10/31/2020		41,412.39	(41,412.39)	798,685.64	(8,696.60)	8,696.60	(167,723.98)	
11/30/2020		41,412.39	(41,412.39)	757,273.24	(8,696.60)	8,696.60	(159,027.38)	
12/31/2020		41,412.39	(41,412.39)	715,860.85	(8,696.60)	8,696.60	(150,330.78)	
1/31/2021		41,412.39	(41,412.39)	674,448.46	(8,696.60)	8,696.60	(141,634.18)	
2/28/2021		41,412.39	(41,412.39)	633,036.07	(8,696.60)	8,696.60	(132,937.57)	
3/31/2021		41,412.39	(41,412.39)	591,623.68	(8,696.60)	8,696.60	(124,240.97)	

4/30/2021	41,412.39	(41,412.39)	550,211.29	(8,696.60)	8,696.60	(115,544.37)
5/31/2021	41,412.39	(41,412.39)	508,798.90	(8,696.60)	8,696.60	(106,847.77)
6/30/2021	41,412.39	(41,412.39)	467,386.50	(8,696.60)	8,696.60	(98,151.17)
7/31/2021	41,412.39	(41,412.39)	425,974.11	(8,696.60)	8,696.60	(89,454.56)
8/31/2021	41,412.39	(41,412.39)	384,561.72	(8,696.60)	8,696.60	(80,757.96)
9/30/2021	41,412.39	(41,412.39)	343,149.33	(8,696.60)	8,696.60	(72,061.36)
10/31/2021	57,191.56	(57,191.56)	285,957.78	(12,010.23)	12,010.23	(60,051.13)
11/30/2021	57,191.56	(57,191.56)	228,766.22	(12,010.23)	12,010.23	(48,040.91)
12/31/2021	57,191.56	(57,191.56)	171,574.67	(12,010.23)	12,010.23	(36,030.68)
1/31/2022	57,191.56	(57,191.56)	114,383.11	(12,010.23)	12,010.23	(24,020.45)
2/28/2022	57,191.56	(57,191.56)	57,191.56	(12,010.23)	12,010.23	(12,010.23)
3/31/2022	57,191.56	(57,191.56)	-	(12,010.23)	12,010.23	0.00
<b>(1,088,572.38)</b>		<b>1,088,572.38</b>	<b>-</b>	<b>25,862.46</b>	<b>0.00</b>	

Rate Period Expense

343,149

G-DDC-1

Test Period Expense

424,909

1 Monthly amounts per deferral and amounts recorded per GL vary from monthly billing from FISERV due to timing lag of recording the expense. Actual expense for calendar year 2019 totaled \$424,909. Monthly amounts above represent actual activity used to determine the two-year amortization expense.

Row Labels	Column Labels		WA		Total Sum of Electric Amount	Total Sum of Gas North Amount						
	ID	Sum of Electric Amount	Sum of Gas North Amount	Sum of Electric Amount			Sum of Gas North Amount					
<b>903314</b>	\$	<b>434,990</b>	\$	<b>283,255</b>	\$	<b>904,175</b>	\$	<b>588,782</b>	\$	<b>1,339,166</b>	\$	<b>872,038</b>
201902	\$	22,112	\$	14,368	\$	47,959	\$	31,163	\$	70,071	\$	45,531
201906	\$	26,335	\$	17,112	\$	54,764	\$	35,585	\$	81,100	\$	52,697
201904	\$	24,214	\$	15,734	\$	51,765	\$	33,636	\$	75,979	\$	49,370
201903	\$	25,119	\$	16,322	\$	53,384	\$	34,688	\$	78,503	\$	51,010
201905	\$	28,035	\$	18,217	\$	54,658	\$	35,516	\$	82,693	\$	53,733
201907	\$	52,198	\$	33,917	\$	107,100	\$	69,592	\$	159,298	\$	103,509
201908	\$	27,309	\$	17,745	\$	55,028	\$	35,756	\$	82,337	\$	53,502
201909	\$	27,220	\$	17,687	\$	56,940	\$	36,999	\$	84,159	\$	54,685
201910	\$	26,065	\$	16,936	\$	55,337	\$	35,957	\$	81,402	\$	52,894
201911	\$	29,205	\$	18,977	\$	59,300	\$	38,532	\$	88,505	\$	57,509
201912	\$	27,252	\$	17,708	\$	57,689	\$	37,486	\$	84,942	\$	55,194
202001	\$	28,704	\$	18,796	\$	59,828	\$	39,178	\$	88,532	\$	57,974
202002	\$	29,634	\$	19,405	\$	64,983	\$	42,553	\$	94,617	\$	61,958
202003	\$	29,864	\$	19,556	\$	62,593	\$	40,988	\$	92,457	\$	60,544
202004	\$	31,724	\$	20,774	\$	62,847	\$	41,154	\$	94,570	\$	61,928
<b>Grand Total</b>	\$	<b>434,990</b>	\$	<b>283,255</b>	\$	<b>904,175</b>	\$	<b>588,782</b>	\$	<b>1,339,166</b>	\$	<b>872,038</b>
				\$	62,563	\$	40,968	4 MO Avg				

2019 TY 903 WA E

\$ 653,924

2019 TY 903 WA G

\$ 424,909

Row Labels	Column Labels		WA		Total Sum of Electric Amount	Total Sum of Gas North Amount						
	ID	Sum of Electric Amount	Sum of Gas North Amount	Sum of Electric Amount			Sum of Gas North Amount					
<b>407414</b>	\$	<b>(338,180)</b>	\$	<b>(219,723)</b>	\$	<b>(841,504)</b>	\$	<b>(547,452)</b>	\$	<b>(1,179,684)</b>	\$	<b>(767,175)</b>
201903	\$	(47,231)	\$	(30,690)	\$	(101,343)	\$	(65,851)	\$	(148,574)	\$	(96,541)
201904	\$	(24,214)	\$	(15,734)	\$	(51,765)	\$	(33,636)	\$	(75,979)	\$	(49,370)
201906	\$	(54,371)	\$	(35,329)	\$	(109,423)	\$	(71,101)	\$	(163,793)	\$	(106,430)
201907	\$	(27,635)	\$	(17,957)	\$	(55,287)	\$	(35,925)	\$	(82,923)	\$	(53,882)
201908	\$	(51,872)	\$	(33,706)	\$	(106,840)	\$	(69,423)	\$	(158,712)	\$	(103,129)
201909	\$	(27,220)	\$	(17,687)	\$	(56,940)	\$	(36,999)	\$	(84,159)	\$	(54,685)
201911	\$	(55,270)	\$	(35,913)	\$	(114,637)	\$	(74,489)	\$	(169,907)	\$	(110,403)
201912	\$	(54,504)	\$	(35,416)	\$	(115,379)	\$	(74,971)	\$	(169,883)	\$	(110,387)
202001	\$	15,863	\$	10,388	\$	(2,315)	\$	(1,516)	\$	13,548	\$	8,872
202003	\$	(11,726)	\$	(7,679)	\$	(127,576)	\$	(83,541)	\$	(139,302)	\$	(91,220)
<b>Grand Total</b>	\$	<b>(338,180)</b>	\$	<b>(219,723)</b>	\$	<b>(841,504)</b>	\$	<b>(547,452)</b>	\$	<b>(1,179,684)</b>	\$	<b>(767,175)</b>

2019 TY 407 WA E

\$ (711,613)

2019 TY 407 WA G

\$ (462,395)

\$ 653,924

### 3.11 G Customer at Center PF 2020 CapAdds Page 1

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

Line No.	DESCRIPTION	Pro Forma 2020 Customer At Center
	Adjstment Number	3.11
	Workpaper Reference	G-PCAPI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	577
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>577</u>
25	Total Gas Expense	<u>577</u>
26	OPERATING INCOME BEFORE FIT	(577)
	FEDERAL INCOME TAX	
27	Current Accrual	(121)
28	Debt Interest	(15)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (441)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	<u>1,393</u>
35	Total Plant in Service	1,393
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	<u>1,707</u>
39	Total Accumulated Depreciation/Amortization	<u>1,707</u>
40	NET PLANT	3,100
41	DEFREED TAXES	<u>(177)</u>
42	Net Plant After DFIT	2,923
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ 2,923</u>

Avista  
Ms. Schultz Workpapers

Workpaper Ref. G-CAP SUMMARY

1) 3.11 Customer at the Center Pro Forma 2020 Capital Additions:

AVISTA UTILITIES  
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

DESCRIPTION	Adjustment 3.11 - Customer at the Center			12.31.2020 EOP Adjustment 3.11 Customer at the Center
	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	
	<b>OFFSETS</b>			
EXPENSES				
Intangible	(100)	676	-	576
Underground Storage	-	-	-	-
Distribution	-	-	-	-
General	-	1	-	1
Total Natural Gas Expenses	(100)	677	-	577
RATE BASE				
PLANT IN SERVICE				
Intangible	(1,992)	3,379	-	1,387
Underground Storage	-	-	-	-
Distribution	-	-	-	-
General	-	6	-	6
Total Plant in Service	(1,992)	3,385	-	1,393
ACCUMULATED DEPRECIATION/AMORT				
Intangible	1,992	(284)	-	1,708
Underground Storage	-	-	-	-
Distribution	-	-	-	-
General	-	(1)	-	(1)
Total Accumulated Depreciation	1,992	(285)	-	1,708
NET PLANT	-	3,100	-	3,100
DEFERRED TAXES				
Net Plant After DFIT	-	(177)	-	(177)
	-	2,923	-	2,923

**Pro Forma Adjustment Calculation - Washington Natural Gas**  
**Test Year 12 Months Ended December 31, 2019**  
**Rate base Adjustment to 12/31/20 EOP**  
**In thousands ('000s)**

Tax Rate	1st Year Rate
P/T/D	3.750%
GP	14.28%
Transport. & Hardware	20.00%
Software	33.33%

Description	EOP Cost	AMA Cost	Book Rate [1]	Estimated Annual Depreciation Expense	12.31.20	Repairs Deduction Rate [2]	Tax Depreciation 2020			ADFIT	
							Repairs Deduction	Tax Depreciation	2020 Total	12.31.20	Retirements
Gas U/G Storage	-	-	1.46%	-	-	0%	-	-	-	-	-
Distribution											
Direct	-	-	2.37%	-	-	10%	-	-	-	-	-
AA	-	-	2.37%	-	-	10%	-	-	-	-	-
AN	-	-	2.33%	-	-	10%	-	-	-	-	-
Subtotal	-	-		-	-		-	-	-	-	-
General Plant	-	-	3.79%	-	-	0%	-	-	-	-	-
Transportation	-	-	5.42%	-	-	0%	-	-	-	-	-
Hardware	6	3	20.00%	1	1	0%	-	1	1	-	-
Subtotal	6	3		1	1		-	1	1	-	-
Software	3,379	1,419	20.00%	676	284	0%	-	1,126	1,126	(177)	(100)
	3,379	1,419		676	284		-	1,126	1,126	(177)	(100)
<b>Gas Total</b>	<b>3,385</b>	<b>1,423</b>		<b>677</b>	<b>285</b>		<b>-</b>	<b>1,127</b>	<b>1,127</b>	<b>(177)</b>	<b>(100)</b>

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 and UG-180168

[2] Natural gas repairs have historically been distribution related; this year's percentage is based off a 3-year average (2016 -2018) of AN's share of natural gas distribution as a percentage of additions.

**Pro Forma Adjustment Calculation - WA Natural Gas**  
**Test Year Ended December 31, 2019**  
**Ratebase Adjustment to 12/31/20 EOP**  
 In thousands ('000s)

Description	Depreciation Category	Washington - Natural Gas	
		EOP Cost	AMA Cost
Gas U/G Storage	Gas Underground Storage 350-357	CAP20.2 -	CAP20.2 -
Distribution			
Direct	Gas Distribution 374-387	-	-
AA		-	-
AN		-	-
Subtotal		-	-
General Plant	Facilities 390-391	-	-
	Specifically Allocated [1]	-	-
Hardware	Specifically Allocated [1]	6	3
Subtotal		6	3
Transport.	Transportation and Tools 392 / 396	-	-
Subtotal		-	-
Software	Specifically Allocated [1]	3,379	1,419
Subtotal		3,379	1,419
<b>Gas Total</b>		<b>3,385</b>	<b>1,423</b>
		CAP 20	CAP 20

[1] Specifically allocated based on 3 years (2017-2019) of historicals by BI (pivot table on an ER level to the right)

ERval	B1val	Hardware	Software	General	Grand Total	EOP Total Cost	EOP Hardware	EOP Software	EOP General	AMA TotalCost	AMA Hardware	AMA Software	AMA General
2277	YQ301	50.22%	46.56%	3.22%	100.00%	-	-	-	-	-	-	-	-
4164	EG201	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4192	92E07	100.00%	0.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5005	05P92	29.31%	37.10%	33.59%	100.00%	-	-	-	-	-	-	-	-
5010	10W09	36.61%	41.30%	22.08%	100.00%	-	-	-	-	-	-	-	-
5014	05P95	19.94%	77.28%	2.78%	100.00%	-	-	-	-	-	-	-	-
5014	06P98	43.64%	1.31%	55.04%	100.00%	-	-	-	-	-	-	-	-
5016	01N09	92.74%	7.26%	0.00%	100.00%	-	-	-	-	-	-	-	-
5017	17W01	43.39%	56.44%	0.17%	100.00%	-	-	-	-	-	-	-	-
5018	18W01	3.81%	96.19%	0.00%	100.00%	-	-	-	-	-	-	-	-
5019	19W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5020	20P01	15.75%	0.90%	83.34%	100.00%	-	-	-	-	-	-	-	-
5022	22P01	23.83%	50.45%	25.71%	100.00%	-	-	-	-	-	-	-	-
5025	25P01	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5026	26W01	1.55%	98.45%	0.00%	100.00%	-	-	-	-	-	-	-	-
5028	28W01	0.15%	99.85%	0.00%	100.00%	-	-	-	-	-	-	-	-
5029	29W01	3.17%	96.83%	0.00%	100.00%	-	-	-	-	-	-	-	-
5030	30P01	0.00%	0.59%	99.41%	100.00%	-	-	-	-	-	-	-	-
5031	31W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P01	27.39%	68.25%	4.36%	100.00%	-	-	-	-	-	-	-	-
5033	33C09	12.49%	1.89%	85.62%	100.00%	-	-	-	-	-	-	-	-
5037	35N09	60.08%	0.00%	39.92%	100.00%	-	-	-	-	-	-	-	-
5038	38X09	0.78%	99.22%	0.00%	100.00%	-	-	-	-	-	-	-	-
5039	39E29	73.03%	7.69%	19.28%	100.00%	-	-	-	-	-	-	-	-
5142	42P09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5147	47C08	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5151	51N09	0.26%	99.74%	0	100.00%	2,342,587	6,106	2,336,481	-	1,230,543	3,207.37	1,227,335.55	-
5152	52N09	86.67%	13.33%	0.00%	100.00%	-	-	-	-	-	-	-	-
5153	53N09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5155	55N09	61.76%	38.24%	0.00%	100.00%	-	-	-	-	-	-	-	-
5156	56N09	0.00%	82.68%	17.32%	100.00%	-	-	-	-	-	-	-	-
7200	XD101	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7060	19W09	0.00%	100.00%	0.00%	100.00%	769,638	-	769,638	-	159,710	-	159,709.53	-
7005	85J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7006	86J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
2204	LC903	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4164	EG202	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5027	27P01	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5034	34C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5035	35C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
6110	YI303	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7141	19N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	20N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	41E55	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P02	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5040	01C11	0.00%	100.00%	0.00%	100.00%	272,569	-	272,569	-	32,441	-	32,441.23	-
						3,384,794	6,106	3,378,688	-	1,422,694	3,207	1,419,486	-



On an ER Level:

Row Labels	Sum of EOP Hardware	Sum of EOP Software	Sum of EOP General	Sum of EOP Total Cost	Sum of AMA Hardware	Sum of AMA Software	Sum of AMA General	Sum of AMA TotalCost
2204	-	-	-	-	-	-	-	-
2277	-	-	-	-	-	-	-	-
4164	-	-	-	-	-	-	-	-
4192	-	-	-	-	-	-	-	-
5005	-	-	-	-	-	-	-	-
5010	-	-	-	-	-	-	-	-
5014	-	-	-	-	-	-	-	-
5016	-	-	-	-	-	-	-	-
5017	-	-	-	-	-	-	-	-
5018	-	-	-	-	-	-	-	-
5019	-	-	-	-	-	-	-	-
5020	-	-	-	-	-	-	-	-
5022	-	-	-	-	-	-	-	-
5025	-	-	-	-	-	-	-	-
5026	-	-	-	-	-	-	-	-
5027	-	-	-	-	-	-	-	-
5028	-	-	-	-	-	-	-	-
5029	-	-	-	-	-	-	-	-
5030	-	-	-	-	-	-	-	-
5031	-	-	-	-	-	-	-	-
5032	-	-	-	-	-	-	-	-
5033	-	-	-	-	-	-	-	-
5034	-	-	-	-	-	-	-	-
5035	-	-	-	-	-	-	-	-
5037	-	-	-	-	-	-	-	-
5038	-	-	-	-	-	-	-	-
5039	-	-	-	-	-	-	-	-
5040	-	272,569	-	272,569	-	32,441	-	32,441
5142	-	-	-	-	-	-	-	-
5147	-	-	-	-	-	-	-	-
5151	6,106	2,336,481	-	2,342,587	3,207	1,227,336	-	1,230,543
5152	-	-	-	-	-	-	-	-
5153	-	-	-	-	-	-	-	-
5155	-	-	-	-	-	-	-	-
5156	-	-	-	-	-	-	-	-
6110	-	-	-	-	-	-	-	-
7005	-	-	-	-	-	-	-	-
7006	-	-	-	-	-	-	-	-
7060	-	769,638	-	769,638	-	159,710	-	159,710
7141	-	-	-	-	-	-	-	-
7200	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>6,106</b>	<b>3,378,688</b>	<b>-</b>	<b>3,384,794</b>	<b>3,207</b>	<b>1,419,486</b>	<b>-</b>	<b>1,422,694</b>

Functional Group	Plant Retirements	Depreciation Rate	Depreciation Expense to Remove for Retirements	2020 Retirements		2020 Depreciation Expense to Remove		Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects
	2020		2020	WA E	WA G	WA E	WA G							
Thermal 311-316*	3,174,042	2.62%	(83,142)	2,083,441	-	(54,575)	-	-	2,083,441	-	-	-	-	-
Hydro 331-336	1,771,168	2.14%	(37,973)	1,162,595	-	(24,926)	-	-	622,847	352,737	187,010	-	-	-
Other Elec Production / Turbines 340-346	387,772	3.56%	(13,803)	254,533	-	(9,060)	-	-	-	-	254,533	-	-	-
Elec Transmission 350-359	6,200,624	2.08%	(129,249)	4,070,090	-	(84,839)	-	-	1,020,882	2,221,385	827,823	-	-	-
Transmission for 2020 Storm Est. **	2,660,512	2.08%	(55,457)	1,746,360	-	(36,402)	-	-	1,746,360	-	-	-	-	-
Subtotal Elec Transmission 350-359	8,861,136		(184,705)	5,816,450	-	(121,241)	-	-	2,767,242	2,221,385	827,823	-	-	-
Elec Distribution 360-373	7,884,780	2.50%	(197,222)	5,607,199	-	(140,253)	-	-	386,259	538,494	4,682,446	-	-	-
Distribution for 2020 Storm Est. **	1,381,880	2.50%	(34,565)	982,713	-	(24,581)	-	-	982,713	-	-	-	-	-
Subtotal Elec Distribution 360-373	9,266,660		(231,787)	6,589,912	-	(164,834)	-	-	1,368,972	538,494	4,682,446	-	-	-
Gas Distribution 374-387	5,403,752	2.50%	(135,164)	-	3,111,056	-	(77,817)	-	-	-	-	-	-	676,866
Gas Underground Storage 350-357	91,627	1.03%	(948)	-	60,096	-	(622)	-	-	-	-	-	-	60,096
Software 303	17,597,774	actual used	(793,848)	8,398,749	2,369,789	(379,751)	(119,073)	7,060,387	-	-	-	1,338,362	1,992,157	-
General	25,220,642	actual used	(1,404,995)	13,759,288	2,886,755	(736,716)	(167,731)	-	1,607,935	-	4,721,178	7,430,175	-	363,647
Facilities 390-391	581,878	2.00%	(11,638)	284,143	86,647	(5,683)	(1,733)	-	156,597	-	127,546	-	-	47,753
Transportation and Tools 392 / 396	759,748	2.00%	(15,195)	371,000	113,134	(7,420)	(2,263)	-	-	-	371,000	-	-	-
Plant/AD/Depreciation Expense Retirements (jasc)	73,116,199		(2,913,199)	<b>38,720,111</b>	<b>8,627,478</b>	<b>(1,504,204)</b>	<b>(369,238)</b>	<b>7,060,387</b>	<b>8,607,034</b>	<b>3,112,616</b>	<b>11,171,538</b>	<b>8,768,536</b>	<b>1,992,157</b>	<b>1,148,362</b>
Plant/AD/Depreciation Expense Retirements (jea)	71,996,577		(2,894,143)											
Variance - due to software and general - no impact	1,119,622		(19,055)											

\*The Company included 2020 estimated Thermal retirements under large distinct projects (eventhough there are no Thermal large distinct projects in the 2020 pro forma) to be conservative and include additional offsets in this case.

\*\*The Company is currently evaluating the retirements associated with the 2020 Labor Day Storm, including the Chelan-Stratford transmission line.

Allocated by Adjustment												
Functional Group	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Short-Lived Assets
	2020 Retirements			WA E - 2020 Depreciation Expense to Remove				WA G - 2020 Depreciation Expense to Remove				
Thermal 311-316*	-	-	-	-	(54,575)	-	-	-	-	-	-	-
Hydro 331-336	-	-	-	-	(13,354)	(7,563)	(4,009)	-	-	-	-	-
Other Elec Production / Turbines 340-346	-	-	-	-	-	-	(9,060)	-	-	-	-	-
Elec Transmission 350-359	-	-	-	-	(21,280)	(46,304)	(17,256)	-	-	-	-	-
Transmission for 2020 Storm Est. **	-	-	-	-	(55,457)	-	-	-	-	-	-	-
Subtotal Elec Transmission 350-359	-	-	-	-	(76,737)	(46,304)	(17,256)	-	-	-	-	-
Elec Distribution 360-373	-	-	-	-	(9,661)	(13,469)	(117,122)	-	-	-	-	-
Distribution for 2020 Storm Est. **	-	-	-	-	(24,581)	-	-	-	-	-	-	-
Subtotal Elec Distribution 360-373	-	-	-	-	(34,242)	(13,469)	(117,122)	-	-	-	-	-
Gas Distribution 374-387	1,872,834	561,356	-	-	-	-	-	-	-	(16,930)	(46,845)	(14,041)
Gas Underground Storage 350-357	-	-	-	-	-	-	-	-	-	(622)	-	-
Software 303	-	-	377,632	(319,237)	-	-	-	(60,514)	(100,098)	-	-	(18,975)
General	-	847,512	1,675,597	-	(86,094)	-	(252,787)	(397,835)	-	(21,129)	-	(49,244)
Facilities 390-391	-	38,894	-	-	(3,132)	-	(2,551)	-	-	(955)	-	(778)
Transportation and Tools 392 / 396	-	113,134	-	-	-	-	(7,420)	-	-	-	-	(2,263)
Plant/AD/Depreciation Expense Retirements (jasc)	<b>1,872,834</b>	<b>1,560,896</b>	<b>2,053,228</b>	<b>(319,237)</b>	<b>(268,133)</b>	<b>(67,335)</b>	<b>(410,205)</b>	<b>(458,349)</b>	<b>(100,098)</b>	<b>(39,637)</b>	<b>(46,845)</b>	<b>(66,325)</b>
Plant/AD/Depreciation Expense Retirements (jea)												
Variance - due to software and general - no impact												

\*The Company included 2020 estimated Thermal  
\*\*The Company is currently evaluating the retirements

Column Labels											Total Sum of WA - E Allocated Total 2020 Forecasted EOP TTP	Total Sum of WA - G Allocated Total 2020 Forecasted EOP TTP
Row Labels	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets		
Elec Distribution 360-373	0.00%	6.89%	9.60%	83.51%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Elec Transmission 350-359	0.00%	25.08%	54.58%	20.34%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Facilities 390-391	0.00%	55.11%	0.00%	44.89%	0.00%	0.00%	55.11%	0.00%	44.89%	0.00%	100.00%	100.00%
Gas Distribution 374-387	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	21.76%	60.20%	18.04%	0.00%	#DIV/0!	100.00%
Gas Underground Storage 350-357	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	100.00%	0.00%	0.00%	0.00%	#DIV/0!	100.00%
General	0.00%	11.69%	0.00%	34.31%	54.00%	0.00%	12.60%	0.00%	29.36%	58.04%	100.00%	100.00%
Hydro 331-336	0.00%	53.57%	30.34%	16.09%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Other Elec Production / Turbines 340-346	0.00%	0.00%	0.00%	100.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Software 303	84.06%	0.00%	0.00%	0.00%	15.94%	84.06%	0.00%	0.00%	0.00%	15.94%	100.00%	100.00%
Transportation and Tools 392 / 396	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	100.00%
<b>Grand Total</b>	<b>7.55%</b>	<b>16.98%</b>	<b>25.81%</b>	<b>40.93%</b>	<b>8.74%</b>	<b>9.43%</b>	<b>20.81%</b>	<b>37.93%</b>	<b>20.95%</b>	<b>10.89%</b>	<b>100.00%</b>	<b>100.00%</b>

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

Line No.	DESCRIPTION	Pro Forma 2020 Large & Distinct
	Adjstment Number	3.12
	Workpaper Reference	G-PCAP2
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	19
11	Taxes	-
12	Total Underground Storage	19
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	100
15	Taxes	-
16	Total Distribution	100
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	67
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	67
25	Total Gas Expense	186
26	OPERATING INCOME BEFORE FIT	(186)
	FEDERAL INCOME TAX	
27	Current Accrual	(39)
28	Debt Interest	(37)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (110)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 1,342
33	Distribution Plant	4,241
34	General Plant	734
35	Total Plant in Service	6,317
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	51
37	Distribution Plant	614
38	General Plant	383
39	Total Accumulated Depreciation/Amortization	1,048
40	NET PLANT	7,365
41	DEFREED TAXES	(174)
42	Net Plant After DFIT	7,191
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ 7,191

AVISTA UTILITIES  
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

DESCRIPTION	Adjustment 3.12 - Large Distinct Projects			12.31.2020 EOP Adjustment 3.12 Large Distinct Projects
	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	
	<b>OFFSETS</b>			
<b>EXPENSES</b>				
Intangible	-	56	-	56
Underground Storage	(1)	20	-	19
Distribution	(17)	117	-	100
General	(22)	33	-	11
Total Natural Gas Expenses	(40)	226	-	186
<b>RATE BASE</b>				
<b>PLANT IN SERVICE</b>				
Intangible	-	279	-	279
Underground Storage	(60)	1,402	-	1,342
Distribution	(677)	4,918	-	4,241
General	(411)	866	-	455
Total Plant in Service	(1,148)	7,466	-	6,317
<b>ACCUMULATED DEPRECIATION/AMORT</b>				
Intangible	-	(8)	-	(8)
Underground Storage	60	(9)	-	51
Distribution	677	(63)	-	614
General	411	(20)	-	391
Total Accumulated Depreciation	1,148	(101)	-	1,047
<b>NET PLANT</b>	-	7,365	-	7,365
<b>DEFERRED TAXES</b>				
Net Plant After DFIT	-	(174)	-	(174)
	-	7,191	-	7,191

**Pro Forma Adjustment Calculation - Washington Natural Gas**  
**Test Year 12 Months Ended December 31, 2019**  
**Rate base Adjustment to 12/31/20 EOP**  
**In thousands ('000s)**

Description	EOP Cost	AMA Cost	Book Rate [1]	Estimated Annual Depreciation Expense	12.31.20	Repairs Deduction Rate [2]	Tax Depreciation 2020			12.31.20	Retirements	Reduction in Expense
							Repairs Deduction	Tax Depreciation	2020 Total			
Gas U/G Storage	1,402	638	1.46%	20	9	0%	-	53	53	(9)	(60)	(1)
Distribution												
Direct	4,918	2,664	2.37%	117	63	10%	492	166	658	(125)	(677)	(17)
AA	-	-	2.37%	-	-	10%	-	-	-	-	-	-
AN	-	-	2.33%	-	-	10%	-	-	-	-	-	-
Subtotal	4,918	2,664		117	63		492	166	658	(125)	(677)	(17)
General Plant	866	526	3.79%	33	20	0%	-	124	124	(22)	(411)	(22)
Transportation	-	-	5.42%	-	-	0%	-	-	-	-	-	-
Hardware	-	-	20.00%	-	-	0%	-	-	-	-	-	-
Subtotal	866	526		33	20		-	124	124	(22)	(411)	(22)
Software	279	42	20.00%	56	8	0%	-	93	93	(18)	-	-
	279	42		56	8		-	93	93	(18)	-	-
<b>Gas Total</b>	<b>7,466</b>	<b>3,871</b>		<b>226</b>	<b>101</b>		<b>492</b>	<b>436</b>	<b>928</b>	<b>(174)</b>	<b>(1,148)</b>	<b>(40)</b>

Tax Rate	1st Year Rate
P/T/D	3.750%
GP	14.28%
Transport. & Hardware	20.00%
Software	33.33%

Corporate Tax Rate	21%
Tax Depreciation	ADFIT
2020	

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 and UG-180168  
[2] Natural gas repairs have historically been distribution related; this year's percentage is based off a 3-year average (2016 -2018) of AN's share of natural gas distribution as a percentage of additions.

**Pro Forma Adjustment Calculation - WA Natural Gas**  
**Test Year Ended December 31, 2019**  
**Ratebase Adjustment to 12/31/20 EOP**  
**In thousands ('000s)**

Description	Depreciation Category	Washington - Natural Gas	
		EOP Cost	AMA Cost
Gas U/G Storage	Gas Underground Storage 350-357	CAP20.2 1,402	CAP20.2 638
Distribution			
Direct	Gas Distribution 374-387	4,918	2,664
AA		-	-
AN		-	-
Subtotal		4,918	2,664
General Plant	Facilities 390-391	437	268
	Specifically Allocated [1]	429	258
Hardware	Specifically Allocated [1]	-	-
Subtotal		866	526
Transport.	Transportation and Tools 392 / 396	-	-
Subtotal		-	-
Software	Specifically Allocated [1]	279	42
Subtotal		279	42
<b>Gas Total</b>		<b>7,466</b> CAP 20	<b>3,871</b> CAP 20

[1] Specifically allocated based on 3 years (2017-2019) of historicals by BI (pivot table on an ER level to the right)

ERval	Bival	Hardware	Software	General	Grand Total	EOP Total Cost	EOP Hardware	EOP Software	EOP General	AMA TotalCost	AMA Hardware	AMA Software	AMA General
2277	YQ301	50.22%	46.56%	3.22%	100.00%	-	-	-	-	-	-	-	-
4164	EG201	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4192	92E07	100.00%	0.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5005	05P92	29.31%	37.10%	33.59%	100.00%	-	-	-	-	-	-	-	-
5010	10W09	36.61%	41.30%	22.08%	100.00%	-	-	-	-	-	-	-	-
5014	05P95	19.94%	77.28%	2.78%	100.00%	-	-	-	-	-	-	-	-
5014	06P98	43.64%	1.31%	55.04%	100.00%	-	-	-	-	-	-	-	-
5016	01N09	92.74%	7.26%	0.00%	100.00%	-	-	-	-	-	-	-	-
5017	17W01	43.39%	56.44%	0.17%	100.00%	-	-	-	-	-	-	-	-
5018	18W01	3.81%	96.19%	0.00%	100.00%	-	-	-	-	-	-	-	-
5019	19W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5020	20P01	15.75%	0.90%	83.34%	100.00%	-	-	-	-	-	-	-	-
5022	22P01	23.83%	50.45%	25.71%	100.00%	-	-	-	-	-	-	-	-
5025	25P01	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5026	26W01	1.55%	98.45%	0.00%	100.00%	-	-	-	-	-	-	-	-
5028	28W01	0.15%	99.85%	0.00%	100.00%	-	-	-	-	-	-	-	-
5029	29W01	3.17%	96.83%	0.00%	100.00%	-	-	-	-	-	-	-	-
5030	30P01	0.00%	0.59%	99.41%	100.00%	373,266	-	2,191	371,074	251,074	-	1,473.78	249,600.68
5031	31W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P01	27.39%	68.25%	4.36%	100.00%	-	-	-	-	-	-	-	-
5033	33C09	12.49%	1.89%	85.62%	100.00%	-	-	-	-	-	-	-	-
5037	35N09	60.08%	0.00%	39.92%	100.00%	-	-	-	-	-	-	-	-
5038	38X09	0.78%	99.22%	0.00%	100.00%	-	-	-	-	-	-	-	-
5039	39E29	73.03%	7.69%	19.28%	100.00%	-	-	-	-	-	-	-	-
5142	42P09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5147	47C08	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5151	51N09	0.26%	99.74%	0	100.00%	-	-	-	-	-	-	-	-
5152	52N09	86.67%	13.33%	0.00%	100.00%	-	-	-	-	-	-	-	-
5153	53N09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5155	55N09	61.76%	38.24%	0.00%	100.00%	-	-	-	-	-	-	-	-
5156	56N09	0.00%	82.68%	17.32%	100.00%	335,061	-	277,030	58,031	49,556	-	40,973.15	8,582.85
7200	XD101	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7060	19W09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7005	85J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7006	86J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
2204	LC903	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4164	EG202	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5027	27P01	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5034	34C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5035	35C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
6110	YI303	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7141	19N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	20N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	41E55	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P02	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5040	01C11	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
						708,327	-	279,221	429,105	300,630	-	42,447	258,184



On an ER Level:

Row Labels	Sum of EOP Hardware	Sum of EOP Software	Sum of EOP General	Sum of EOP Total Cost	Sum of AMA Hardware	Sum of AMA Software	Sum of AMA General	Sum of AMA TotalCost
2204	-	-	-	-	-	-	-	-
2277	-	-	-	-	-	-	-	-
4164	-	-	-	-	-	-	-	-
4192	-	-	-	-	-	-	-	-
5005	-	-	-	-	-	-	-	-
5010	-	-	-	-	-	-	-	-
5014	-	-	-	-	-	-	-	-
5016	-	-	-	-	-	-	-	-
5017	-	-	-	-	-	-	-	-
5018	-	-	-	-	-	-	-	-
5019	-	-	-	-	-	-	-	-
5020	-	-	-	-	-	-	-	-
5022	-	-	-	-	-	-	-	-
5025	-	-	-	-	-	-	-	-
5026	-	-	-	-	-	-	-	-
5027	-	-	-	-	-	-	-	-
5028	-	-	-	-	-	-	-	-
5029	-	-	-	-	-	-	-	-
5030	-	2,191	371,074	373,266	-	1,474	249,601	251,074
5031	-	-	-	-	-	-	-	-
5032	-	-	-	-	-	-	-	-
5033	-	-	-	-	-	-	-	-
5034	-	-	-	-	-	-	-	-
5035	-	-	-	-	-	-	-	-
5037	-	-	-	-	-	-	-	-
5038	-	-	-	-	-	-	-	-
5039	-	-	-	-	-	-	-	-
5040	-	-	-	-	-	-	-	-
5142	-	-	-	-	-	-	-	-
5147	-	-	-	-	-	-	-	-
5151	-	-	-	-	-	-	-	-
5152	-	-	-	-	-	-	-	-
5153	-	-	-	-	-	-	-	-
5155	-	-	-	-	-	-	-	-
5156	-	277,030	58,031	335,061	-	40,973	8,583	49,556
6110	-	-	-	-	-	-	-	-
7005	-	-	-	-	-	-	-	-
7006	-	-	-	-	-	-	-	-
7060	-	-	-	-	-	-	-	-
7141	-	-	-	-	-	-	-	-
7200	-	-	-	-	-	-	-	-
<b>Grand Total</b>	-	<b>279,221</b>	<b>429,105</b>	<b>708,327</b>	-	<b>42,447</b>	<b>258,184</b>	<b>300,630</b>

Functional Group	Plant Retirements	Depreciation Rate	Depreciation Expense to Remove for Retirements	2020 Retirements		2020 Depreciation Expense to Remove		Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects
	2020		2020	WA E	WA G	WA E	WA G		WA E - 2020 Retirements					WA G -
Thermal 311-316*	3,174,042	2.62%	(83,142)	2,083,441	-	(54,575)	-	-	2,083,441	-	-	-	-	-
Hydro 331-336	1,771,168	2.14%	(37,973)	1,162,595	-	(24,926)	-	-	622,847	352,737	187,010	-	-	-
Other Elec Production / Turbines 340-346	387,772	3.56%	(13,803)	254,533	-	(9,060)	-	-	-	-	254,533	-	-	-
Elec Transmission 350-359	6,200,624	2.08%	(129,249)	4,070,090	-	(84,839)	-	-	1,020,882	2,221,385	827,823	-	-	-
Transmission for 2020 Storm Est. **	2,660,512	2.08%	(55,457)	1,746,360	-	(36,402)	-	-	1,746,360	-	-	-	-	-
Subtotal Elec Transmission 350-359	8,861,136		(184,705)	5,816,450	-	(121,241)	-	-	2,767,242	2,221,385	827,823	-	-	-
Elec Distribution 360-373	7,884,780	2.50%	(197,222)	5,607,199	-	(140,253)	-	-	386,259	538,494	4,682,446	-	-	-
Distribution for 2020 Storm Est. **	1,381,880	2.50%	(34,565)	982,713	-	(24,581)	-	-	982,713	-	-	-	-	-
Subtotal Elec Distribution 360-373	9,266,660		(231,787)	6,589,912	-	(164,834)	-	-	1,368,972	538,494	4,682,446	-	-	-
Gas Distribution 374-387	5,403,752	2.50%	(135,164)	-	3,111,056	-	(77,817)	-	-	-	-	-	-	676,866
Gas Underground Storage 350-357	91,627	1.03%	(948)	-	60,096	-	(622)	-	-	-	-	-	-	60,096
Software 303	17,597,774	actual used	(793,848)	8,398,749	2,369,789	(379,751)	(119,073)	7,060,387	-	-	-	1,338,362	1,992,157	-
General	25,220,642	actual used	(1,404,995)	13,759,288	2,886,755	(736,716)	(167,731)	-	1,607,935	-	4,721,178	7,430,175	-	363,647
Facilities 390-391	581,878	2.00%	(11,638)	284,143	86,647	(5,683)	(1,733)	-	156,597	-	127,546	-	-	47,753
Transportation and Tools 392 / 396	759,748	2.00%	(15,195)	371,000	113,134	(7,420)	(2,263)	-	-	-	371,000	-	-	-
Plant/AD/Depreciation Expense Retirements (j)	73,116,199		(2,913,199)	<b>38,720,111</b>	<b>8,627,478</b>	<b>(1,504,204)</b>	<b>(369,238)</b>	<b>7,060,387</b>	<b>8,607,034</b>	<b>3,112,616</b>	<b>11,171,538</b>	<b>8,768,536</b>	<b>1,992,157</b>	<b>1,148,362</b>
Plant/AD/Depreciation Expense Retirements (j)	71,996,577		(2,894,143)						<b>CAP 20</b>					<b>CAP 20</b>
Variance - due to software and general - no im	1,119,622		(19,055)											

\*The Company included 2020 estimated Thermal retirements under large distinct projects (eventhough there are no Thermal large distinct projects in the 2020 pro forma) to be conservative and include additional offsets in this case.

\*\*Due to not having historical cost estimates, the Company estimated a 50% factor for evaluating the retirements associated with the 2020 Labor Day Storm, including the Chelan-Stratford transmission line.

Allocated by Adjustment													
	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Short-Lived Assets	
<b>Functional Group</b>	<b>2020 Retirements</b>			<b>WA E - 2020 Depreciation Expense to Remove</b>					<b>WA G - 2020 Depreciation Expense to Remove</b>				
Thermal 311-316*	-	-	-	-	(54,575)	-	-	-	-	-	-	-	
Hydro 331-336	-	-	-	-	(13,354)	(7,563)	(4,009)	-	-	-	-	-	
Other Elec Production / Turbines 340-346	-	-	-	-	-	-	(9,060)	-	-	-	-	-	
Elec Transmission 350-359	-	-	-	-	(21,280)	(46,304)	(17,256)	-	-	-	-	-	
Transmission for 2020 Storm Est. **	-	-	-	-	(55,457)	-	-	-	-	-	-	-	
Subtotal Elec Transmission 350-359	-	-	-	-	(76,737)	(46,304)	(17,256)	-	-	-	-	-	
Elec Distribution 360-373	-	-	-	-	(9,661)	(13,469)	(117,122)	-	-	-	-	-	
Distribution for 2020 Storm Est. **	-	-	-	-	(24,581)	-	-	-	-	-	-	-	
Subtotal Elec Distribution 360-373	-	-	-	-	(34,242)	(13,469)	(117,122)	-	-	-	-	-	
Gas Distribution 374-387	1,872,834	561,356	-	-	-	-	-	-	-	(16,930)	(46,845)	(14,041)	
Gas Underground Storage 350-357	-	-	-	-	-	-	-	-	-	(622)	-	-	
Software 303	-	-	377,632	(319,237)	-	-	-	(60,514)	(100,098)	-	-	(18,975)	
General	-	847,512	1,675,597	-	(86,094)	-	(252,787)	(397,835)	-	(21,129)	-	(49,244)	
Facilities 390-391	-	38,894	-	-	(3,132)	-	(2,551)	-	-	(955)	-	(778)	
Transportation and Tools 392 / 396	-	113,134	-	-	-	-	(7,420)	-	-	-	-	(2,263)	
Plant/AD/Depreciation Expense Retirements (j)	<b>1,872,834</b>	<b>1,560,896</b>	<b>2,053,228</b>	<b>(319,237)</b>	<b>(268,133)</b>	<b>(67,335)</b>	<b>(410,205)</b>	<b>(458,349)</b>	<b>(100,098)</b>	<b>(39,637)</b>	<b>(46,845)</b>	<b>(66,325)</b>	<b>(116,333)</b>
					<b>CAP 20</b>					<b>CAP 20</b>			

Plant/AD/Depreciation Expense Retirements (j)  
Variance - due to software and general - no im

\*The Company included 2020 estimated Thern  
\*\*Due to not having historical cost estimates, 1

Column Labels											Total Sum of WA - E Allocated Total 2020 Forecasted EOP TTP	Total Sum of WA - G Allocated Total 2020 Forecasted EOP TTP
Row Labels	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Forecasted EOP TTP	Forecasted EOP TTP
Elec Distribution 360-373	0.00%	6.89%	9.60%	83.51%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Elec Transmission 350-359	0.00%	25.08%	54.58%	20.34%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Facilities 390-391	0.00%	55.11%	0.00%	44.89%	0.00%	0.00%	55.11%	0.00%	44.89%	0.00%	100.00%	100.00%
Gas Distribution 374-387	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	21.76%	60.20%	18.04%	0.00%	#DIV/0!	100.00%
Gas Underground Storage 350-357	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	100.00%	0.00%	0.00%	0.00%	#DIV/0!	100.00%
General	0.00%	11.69%	0.00%	34.31%	54.00%	0.00%	12.60%	0.00%	29.36%	58.04%	100.00%	100.00%
Hydro 331-336	0.00%	53.57%	30.34%	16.09%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Other Elec Production / Turbines 340-346	0.00%	0.00%	0.00%	100.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Software 303	84.06%	0.00%	0.00%	0.00%	15.94%	84.06%	0.00%	0.00%	0.00%	15.94%	100.00%	100.00%
Transportation and Tools 392 / 396	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	100.00%
<b>Grand Total</b>	<b>7.55%</b>	<b>16.98%</b>	<b>25.81%</b>	<b>40.93%</b>	<b>8.74%</b>	<b>9.43%</b>	<b>20.81%</b>	<b>37.93%</b>	<b>20.95%</b>	<b>10.89%</b>	<b>100.00%</b>	<b>100.00%</b>

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

Line No.	DESCRIPTION	Pro Forma 2020 Programmatic
	Adjustment Number	3.13
	Workpaper Reference	G-PCAP3
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	83
15	Taxes	-
16	Total Distribution	83
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	146
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	146
25	Total Gas Expense	229
26	OPERATING INCOME BEFORE FIT	(229)
	FEDERAL INCOME TAX	
27	Current Accrual	(48)
28	Debt Interest	(37)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (143)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	3,517
34	General Plant	2,437
35	Total Plant in Service	5,954
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	517
38	General Plant	940
39	Total Accumulated Depreciation/Amortization	1,457
40	NET PLANT	7,411
41	DEFREED TAXES	(217)
42	Net Plant After DFIT	7,194
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ 7,194

AVISTA UTILITIES  
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

DESCRIPTION	Adjustment 3.13 - Programs			12.31.2020 EOP Adjustment 3.13 Programs
	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	
	<b>OFFSETS</b>			
EXPENSES				
Intangible	-	2	-	2
Underground Storage	-	-	-	-
Distribution	(14)	97	-	83
General	(52)	196	-	144
Total Natural Gas Expenses	(66)	295	-	229
RATE BASE				
PLANT IN SERVICE				
Intangible	-	9	-	9
Underground Storage	-	-	-	-
Distribution	(561)	4,079	-	3,517
General	(1,000)	3,427	-	2,428
Total Plant in Service	(1,561)	7,515	-	5,955
ACCUMULATED DEPRECIATION/AMORT				
Intangible	-	(0)	-	(0)
Underground Storage	-	-	-	-
Distribution	561	(44)	-	517
General	1,000	(59)	-	940
Total Accumulated Depreciation	1,561	(104)	-	1,457
NET PLANT	-	7,411	-	7,411
DEFERRED TAXES				
Net Plant After DFIT	-	(217)	-	(217)
	-	7,194	-	7,194

**Pro Forma Adjustment Calculation - Washington Natural Gas**  
**Test Year 12 Months Ended December 31, 2019**  
**Rate base Adjustment to 12/31/20 EOP**  
**In thousands ('000s)**

Description	EOP Cost	AMA Cost	Book Rate [1]	Estimated Annual Depreciation Expense	12.31.20	Repairs Deduction Rate [2]	Tax Depreciation 2020			12.31.20	Retirements	Reduction in Expense
							Repairs Deduction	Tax Depreciation	2020 Total			
Gas U/G Storage	-	-	1.46%	-	-	0%	-	-	-	-	-	
Distribution												
Direct	4,079	1,877	2.37%	97	44	10%	408	138	546	(105)	(561)	
AA	-	-	2.37%	-	-	10%	-	-	-	-	-	
AN	-	-	2.33%	-	-	10%	-	-	-	-	-	
Subtotal	4,079	1,877		97	44		408	138	546	(105)	(561)	
General Plant	1,740	528	3.79%	66	20	0%	-	248	248	(48)	(886)	
Transportation	1,430	365	5.42%	78	20	0%	-	286	286	(56)	(113)	
Hardware	258	97	20.00%	52	19	0%	-	52	52	(7)	(1,000)	
Subtotal	3,427	990		196	59		-	586	586	(111)	(52)	
Software	9	2	20.00%	2	0	0%	-	3	3	(1)	-	
	9	2		2	0		-	3	3	(1)	-	
<b>Gas Total</b>	<b>7,515</b>	<b>2,869</b>		<b>295</b>	<b>104</b>		<b>408</b>	<b>727</b>	<b>1,135</b>	<b>(217)</b>	<b>(1,561)</b>	

Tax Rate	1st Year Rate
P/T/D	3.750%
GP	14.28%
Transport. & Hardware	20.00%
Software	33.33%

Corporate Tax Rate	21%
Tax Depreciation	ADFIT
2020	

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 and UG-180168  
[2] Natural gas repairs have historically been distribution related; this year's percentage is based off a 3-year average (2016 -2018) of AN's share of natural gas distribution as a percentage of additions.

**Pro Forma Adjustment Calculation - WA Natural Gas**  
Test Year Ended December 31, 2019  
Ratebase Adjustment to 12/31/20 EOP  
In thousands ('000s)

Description	Depreciation Category	Washington - Natural Gas	
		EOP Cost	AMA Cost
Gas U/G Storage	Gas Underground Storage 350-357	-	-
Distribution			
Direct	Gas Distribution 374-387	4,079	1,877
AA		-	-
AN		-	-
Subtotal		4,079	1,877
General Plant	Facilities 390-391	356	159
	Specifically Allocated [1]	1,384	369
Hardware	Specifically Allocated [1]	258	97
Subtotal		1,997	625
Transport.	Transportation and Tools 392 / 396	1,430	365
Subtotal		1,430	365
Software	Specifically Allocated [1]	9	2
Subtotal		9	2
<b>Gas Total</b>		<b>7,515</b>	<b>2,869</b>

[1] Specifically allocated based on 3 years (2017-2019) of historicals by BI (pivot table on an ER level to the right)

ERval	BIval	Hardware	Software	General	Grand Total	EOP Total Cost	EOP Hardware	EOP Software	EOP General	AMA TotalCost	AMA Hardware	AMA Software	AMA General
2277	YQ301	50.22%	46.56%	3.22%	100.00%	-	-	-	-	-	-	-	-
4164	EG201	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4192	92E07	100.00%	0.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5005	05P92	29.31%	37.10%	33.59%	100.00%	-	-	-	-	-	-	-	-
5010	10W09	36.61%	41.30%	22.08%	100.00%	-	-	-	-	-	-	-	-
5014	05P95	19.94%	77.28%	2.78%	100.00%	-	-	-	-	-	-	-	-
5014	06P98	43.64%	1.31%	55.04%	100.00%	-	-	-	-	-	-	-	-
5016	01N09	92.74%	7.26%	0.00%	100.00%	-	-	-	-	-	-	-	-
5017	17W01	43.39%	56.44%	0.17%	100.00%	-	-	-	-	-	-	-	-
5018	18W01	3.81%	96.19%	0.00%	100.00%	-	-	-	-	-	-	-	-
5019	19W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5020	20P01	15.75%	0.90%	83.34%	100.00%	1,046,652	164,899	9,445	872,307	247,357	38,971.04	2,232.24	206,154.12
5022	22P01	23.83%	50.45%	25.71%	100.00%	-	-	-	-	-	-	-	-
5025	25P01	0.00%	0.00%	100.00%	100.00%	146,241	-	-	146,241	51,361	-	-	51,361.44
5026	26W01	1.55%	98.45%	0.00%	100.00%	-	-	-	-	-	-	-	-
5028	28W01	0.15%	99.85%	0.00%	100.00%	-	-	-	-	-	-	-	-
5029	29W01	3.17%	96.83%	0.00%	100.00%	-	-	-	-	-	-	-	-
5030	30P01	0.00%	0.59%	99.41%	100.00%	-	-	-	-	-	-	-	-
5031	31W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P01	27.39%	68.25%	4.36%	100.00%	-	-	-	-	-	-	-	-
5033	33C09	12.49%	1.89%	85.62%	100.00%	-	-	-	-	-	-	-	-
5037	35N09	60.08%	0.00%	39.92%	100.00%	154,157	92,623	-	61,534	96,047	57,708.72	-	38,338.52
5038	38X09	0.78%	99.22%	0.00%	100.00%	-	-	-	-	-	-	-	-
5039	39E29	73.03%	7.69%	19.28%	100.00%	-	-	-	-	-	-	-	-
5142	42P09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5147	47C08	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5151	51N09	0.26%	99.74%	0	100.00%	-	-	-	-	-	-	-	-
5152	52N09	86.67%	13.33%	0.00%	100.00%	-	-	-	-	-	-	-	-
5153	53N09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5155	55N09	61.76%	38.24%	0.00%	100.00%	-	-	-	-	-	-	-	-
5156	56N09	0.00%	82.68%	17.32%	100.00%	-	-	-	-	-	-	-	-
7200	XD101	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7060	19W09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7005	85J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7006	86J51	0.00%	0.00%	100.00%	100.00%	144,002	-	-	144,002	56,178	-	-	56,177.53
2204	LC903	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4164	EG202	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5027	27P01	0.00%	0.00%	100.00%	100.00%	159,769	-	-	159,769	16,873	-	-	16,872.82
5034	34C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5035	35C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
6110	YI303	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7141	19N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	20N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	41E55	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P02	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5040	01C11	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
						1,650,820	257,523	9,445	1,383,852	467,816	96,680	2,232	368,904



On an ER Level:

Row Labels	Sum of EOP Hardware	Sum of EOP Software	Sum of EOP General	Sum of EOP Total Cost	Sum of AMA Hardware	Sum of AMA Software	Sum of AMA General	Sum of AMA TotalCost
2204	-	-	-	-	-	-	-	-
2277	-	-	-	-	-	-	-	-
4164	-	-	-	-	-	-	-	-
4192	-	-	-	-	-	-	-	-
5005	-	-	-	-	-	-	-	-
5010	-	-	-	-	-	-	-	-
5014	-	-	-	-	-	-	-	-
5016	-	-	-	-	-	-	-	-
5017	-	-	-	-	-	-	-	-
5018	-	-	-	-	-	-	-	-
5019	-	-	-	-	-	-	-	-
5020	164,899	9,445	872,307	1,046,652	38,971	2,232	206,154	247,357
5022	-	-	-	-	-	-	-	-
5025	-	-	146,241	146,241	-	-	51,361	51,361
5026	-	-	-	-	-	-	-	-
5027	-	-	159,769	159,769	-	-	16,873	16,873
5028	-	-	-	-	-	-	-	-
5029	-	-	-	-	-	-	-	-
5030	-	-	-	-	-	-	-	-
5031	-	-	-	-	-	-	-	-
5032	-	-	-	-	-	-	-	-
5033	-	-	-	-	-	-	-	-
5034	-	-	-	-	-	-	-	-
5035	-	-	-	-	-	-	-	-
5037	92,623	-	61,534	154,157	57,709	-	38,339	96,047
5038	-	-	-	-	-	-	-	-
5039	-	-	-	-	-	-	-	-
5040	-	-	-	-	-	-	-	-
5142	-	-	-	-	-	-	-	-
5147	-	-	-	-	-	-	-	-
5151	-	-	-	-	-	-	-	-
5152	-	-	-	-	-	-	-	-
5153	-	-	-	-	-	-	-	-
5155	-	-	-	-	-	-	-	-
5156	-	-	-	-	-	-	-	-
6110	-	-	-	-	-	-	-	-
7005	-	-	-	-	-	-	-	-
7006	-	-	144,002	144,002	-	-	56,178	56,178
7060	-	-	-	-	-	-	-	-
7141	-	-	-	-	-	-	-	-
7200	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>257,523</b>	<b>9,445</b>	<b>1,383,852</b>	<b>1,650,820</b>	<b>96,680</b>	<b>2,232</b>	<b>368,904</b>	<b>467,816</b>

Functional Group	Plant Retirements	Depreciation Rate	Depreciation Expense to Remove for Retirements	Allocation Factors					2020 Retirements					2020 Depreciation Expense to Remove				
	2020		2020	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
Thermal 311-316*	3,174,042	2.62%	(83,142)	65.64%	34.36%	0.00%	0.00%	0.00%	2,083,441	1,090,601	-	-	-	(54,575)	(28,568)	-	-	-
Hydro 331-336	1,771,168	2.14%	(37,973)	65.64%	34.36%	0.00%	0.00%	0.00%	1,162,595	608,573	-	-	-	(24,926)	(13,048)	-	-	-
Other Elec Production / Turbines 340-346	387,772	3.56%	(13,803)	65.64%	34.36%	0.00%	0.00%	0.00%	254,533	133,238	-	-	-	(9,060)	(4,743)	-	-	-
Elec Transmission 350-359	6,200,624	2.08%	(129,249)	65.64%	34.36%	0.00%	0.00%	0.00%	4,070,090	2,130,534	-	-	-	(84,839)	(44,410)	-	-	-
Transmission for 2020 Storm Est. **	2,660,512	2.08%	(55,457)	65.64%	34.36%	0.00%	0.00%	0.00%	1,746,360	914,152	-	-	-	(36,402)	(19,055)	-	-	-
Subtotal Elec Transmission 350-359	8,861,136		(184,705)						5,816,450	3,044,686	-	-	-	(121,241)	(63,465)	-	-	-
Elec Distribution 360-373	7,884,780	2.50%	(197,222)	71.11%	28.89%	0.00%	0.00%	0.00%	5,607,199	2,277,581	-	-	-	(140,253)	(56,969)	-	-	-
Distribution for 2020 Storm Est. **	1,381,880	2.50%	(34,565)	71.11%	28.89%	0.00%	0.00%	0.00%	982,713	399,167	-	-	-	(24,581)	(9,984)	-	-	-
Subtotal Elec Distribution 360-373	9,266,660		(231,787)						6,589,912	2,676,748	-	-	-	(164,834)	(66,954)	-	-	-
Gas Distribution 374-387	5,403,752	2.50%	(135,164)	0.00%	0.00%	57.57%	5.27%	37.16%	-	-	3,111,056	284,545	2,008,151	-	-	(77,817)	(7,117)	(50,230)
Gas Underground Storage 350-357	91,627	1.03%	(948)	0.00%	0.00%	65.59%	24.76%	9.65%	-	-	60,096	22,689	8,842	-	-	(622)	(235)	(91)
Software 303	17,597,774	actual used	(793,848)			Actual used			8,398,749	3,846,709	2,369,789	904,000	1,417,646	(379,751)	(177,381)	(119,073)	(46,428)	(71,215)
General	25,220,642	actual used	(1,404,995)			Actual used			13,759,288	6,240,853	2,886,755	1,089,095	1,700,062	(736,716)	(336,102)	(167,731)	(63,706)	(100,739)
Facilities 390-391	581,878	2.00%	(11,638)	48.83%	21.75%	14.89%	5.62%	8.91%	284,143	126,535	86,647	32,713	51,840	(5,683)	(2,531)	(1,733)	(654)	(1,037)
Transportation and Tools 392 / 396	759,748	2.00%	(15,195)	48.83%	21.75%	14.89%	5.62%	8.91%	371,000	165,215	113,134	42,713	67,686	(7,420)	(3,304)	(2,263)	(854)	(1,354)
Plant/AD/Depreciation Expense Retirements	73,116,199		(2,913,199)						38,720,111	17,933,158	8,627,478	2,375,755	5,254,226	(1,504,204)	(696,095)	(369,238)	(118,995)	(224,666)

\*The Company included 2020 estimated Thermal retirements under large distinct projects (eventhough there are no Thermal large distinct projects in the 2020 pro forma) to be conservative and include additional offsets in this case.

\*\*Due to not having historical cost estimates, the Company estimated a 50% factor for evaluating the retirements associated with the 2020 Labor Day Storm, including the Chelan-Stratford transmission line.

Allocated by Adjustment																				
Functional Group	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets
	WA E - 2020 Retirements					WA G - 2020 Retirements					WA E - 2020 Depreciation Expense to Remove					WA G - 2020 Depreciation Expense to Remove				
Thermal 311-316*	-	2,083,441	-	-	-	-	-	-	-	-	-	(54,575)	-	-	-	-	-	-	-	-
Hydro 331-336	-	622,847	352,737	187,010	-	-	-	-	-	-	-	(13,354)	(7,563)	(4,009)	-	-	-	-	-	-
Other Elec Production / Turbines 340-346	-	-	-	254,533	-	-	-	-	-	-	-	-	-	(9,060)	-	-	-	-	-	-
Elec Transmission 350-359	-	1,020,882	2,221,385	827,823	-	-	-	-	-	-	-	(21,280)	(46,304)	(17,256)	-	-	-	-	-	-
Transmission for 2020 Storm Est. **	-	1,746,360	-	-	-	-	-	-	-	-	-	(55,457)	-	-	-	-	-	-	-	-
Subtotal Elec Transmission 350-359	-	2,767,242	2,221,385	827,823	-	-	-	-	-	-	-	(76,737)	(46,304)	(17,256)	-	-	-	-	-	-
Elec Distribution 360-373	-	386,259	538,494	4,682,446	-	-	-	-	-	-	-	(9,661)	(13,469)	(117,122)	-	-	-	-	-	-
Distribution for 2020 Storm Est. **	-	982,713	-	-	-	-	-	-	-	-	-	(24,581)	-	-	-	-	-	-	-	-
Subtotal Elec Distribution 360-373	-	1,368,972	538,494	4,682,446	-	-	-	-	-	-	-	(34,242)	(13,469)	(117,122)	-	-	-	-	-	-
Gas Distribution 374-387	-	-	-	-	-	-	676,866	1,872,834	561,356	-	-	-	-	-	-	-	(16,930)	(46,845)	(14,041)	-
Gas Underground Storage 350-357	-	-	-	-	-	-	60,096	-	-	-	-	-	-	-	-	-	(622)	-	-	-
Software 303	7,060,387	-	-	-	1,338,362	1,992,157	-	-	-	377,632	(319,237)	-	-	-	(60,514)	(100,098)	-	-	-	(18,975)
General	-	1,607,935	-	4,721,178	7,430,175	-	363,647	-	847,512	1,675,597	-	(86,094)	-	(252,787)	(397,835)	-	(21,129)	-	(49,244)	(97,358)
Facilities 390-391	-	156,597	-	127,546	-	-	47,753	-	38,894	-	-	(3,132)	-	(2,551)	-	-	(955)	-	(778)	-
Transportation and Tools 392 / 396	-	-	-	371,000	-	-	-	-	113,134	-	-	-	-	(7,420)	-	-	-	-	(2,263)	-
Plant/AD/Depreciation Expense Retirements	<b>7,060,387</b>	<b>8,607,034</b>	<b>3,112,616</b>	<b>11,171,538</b>	<b>8,768,536</b>	<b>1,992,157</b>	<b>1,148,362</b>	<b>1,872,834</b>	<b>1,560,896</b>	<b>2,053,228</b>	<b>(319,237)</b>	<b>(268,133)</b>	<b>(67,335)</b>	<b>(410,205)</b>	<b>(458,349)</b>	<b>(100,098)</b>	<b>(39,637)</b>	<b>(46,845)</b>	<b>(66,325)</b>	<b>(116,333)</b>
				<small>CAP 20</small>					<small>CAP 20</small>				<small>CAP 20</small>	<small>CAP 20</small>					<small>CAP 20</small>	<small>CAP 20</small>

\*The Company included 2020 estimated Therr  
\*\*Due to not having historical cost estimates,

Column Labels												Total Sum of WA - E Allocated Total 2020 Forecasted EOP TTP	Total Sum of WA - G Allocated Total 2020 Forecasted EOP TTP
Row Labels	Sum of WA - E Allocated Total 2020 Forecasted EOP TTP					Sum of WA - G Allocated Total 2020 Forecasted EOP TTP							
	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets			
Elec Distribution 360-373	0.00%	6.89%	9.60%	83.51%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!	
Elec Transmission 350-359	0.00%	25.08%	54.58%	20.34%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!	
Facilities 390-391	0.00%	55.11%	0.00%	44.89%	0.00%	0.00%	55.11%	0.00%	44.89%	0.00%	100.00%	100.00%	
Gas Distribution 374-387	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	21.76%	60.20%	18.04%	0.00%	#DIV/0!	100.00%	
Gas Underground Storage 350-357	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	100.00%	0.00%	0.00%	0.00%	#DIV/0!	100.00%	
General	0.00%	11.69%	0.00%	34.31%	54.00%	0.00%	12.60%	0.00%	29.36%	58.04%	100.00%	100.00%	
Hydro 331-336	0.00%	53.57%	30.34%	16.09%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!	
Other Elec Production / Turbines 340-346	0.00%	0.00%	0.00%	100.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!	
Software 303	84.06%	0.00%	0.00%	0.00%	15.94%	84.06%	0.00%	0.00%	0.00%	15.94%	100.00%	100.00%	
Transportation and Tools 392 / 396	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	100.00%	
<b>Grand Total</b>	<b>7.55%</b>	<b>16.98%</b>	<b>25.81%</b>	<b>40.93%</b>	<b>8.74%</b>	<b>9.43%</b>	<b>20.81%</b>	<b>37.93%</b>	<b>20.95%</b>	<b>10.89%</b>	<b>100.00%</b>	<b>100.00%</b>	

### 3.14 G Mandatory-Compliance PF 2020 CapAdds Page 1

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

Line No.	DESCRIPTION	Pro Forma 2020 Mandatory & Compliance
	Adjstment Number	3.14
	Workpaper Reference	G-PCAP4
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	276
15	Taxes	-
16	Total Distribution	<u>276</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>276</u>
26	OPERATING INCOME BEFORE FIT	(276)
	FEDERAL INCOME TAX	
27	Current Accrual	(58)
28	Debt Interest	(68)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (150)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	11,735
34	General Plant	-
35	Total Plant in Service	<u>11,735</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	1,743
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>1,743</u>
40	NET PLANT	13,478
41	DEFREED TAXES	<u>(355)</u>
42	Net Plant After DFIT	13,123
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ 13,123</u>

AVISTA UTILITIES  
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

DESCRIPTION	Adjustment 3.14 - Mandatory & Compliance			12.31.2020 EOP Adjustment 3.14 Mandatory & Compliance
	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	
EXPENSES				
Intangible	-	-	-	-
Underground Storage	-	-	-	-
Distribution	(47)	323	-	276
General	-	-	-	-
Total Natural Gas Expenses	(47)	323	-	276
RATE BASE				
PLANT IN SERVICE				
Intangible	-	-	-	-
Underground Storage	-	-	-	-
Distribution	(1,873)	13,608	-	11,735
General	-	-	-	-
Total Plant in Service	(1,873)	13,608	-	11,735
ACCUMULATED DEPRECIATION/AMORT				
Intangible	-	-	-	-
Underground Storage	-	-	-	-
Distribution	1,873	(130)	-	1,743
General	-	-	-	-
Total Accumulated Depreciation	1,873	(130)	-	1,743
NET PLANT	-	13,478	-	13,478
DEFERRED TAXES				
Net Plant After DFIT	-	(355)	-	(355)
	-	13,123	-	13,123

**Pro Forma Adjustment Calculation - Washington Natural Gas**  
**Test Year 12 Months Ended December 31, 2019**  
**Rate base Adjustment to 12/31/20 EOP**  
**In thousands ('000s)**

Description	EOP Cost	AMA Cost	Book Rate [1]	Estimated Annual Depreciation Expense	12.31.20	Repairs Deduction Rate [2]	Tax Depreciation 2020			12.31.20	Retirements	Reduction in Expense
							Repairs Deduction	Tax Depreciation	2020 Total			
Gas U/G Storage	-	-	1.46%	-	-	0%	-	-	-	-	-	
Distribution												
Direct	13,608	5,468	2.37%	323	130	10%	1,361	459	1,820	(355)	(1,873)	
AA	-	-	2.37%	-	-	10%	-	-	-	-	-	
AN	-	-	2.33%	-	-	10%	-	-	-	-	-	
Subtotal	13,608	5,468		323	130		1,361	459	1,820	(355)	(1,873)	
General Plant	-	-	3.79%	-	-	0%	-	-	-	-	-	
Transportation	-	-	5.42%	-	-	0%	-	-	-	-	-	
Hardware	-	-	20.00%	-	-	0%	-	-	-	-	-	
Subtotal	-	-		-	-		-	-	-	-	-	
Software	-	-	20.00%	-	-	0%	-	-	-	-	-	
-	-	-		-	-		-	-	-	-	-	
-	-	-		-	-		-	-	-	-	-	
<b>Gas Total</b>	<b>13,608</b>	<b>5,468</b>		<b>323</b>	<b>130</b>		<b>1,361</b>	<b>459</b>	<b>1,820</b>	<b>(355)</b>	<b>(1,873)</b>	

Tax Rate	1st Year Rate
P/T/D	3.750%
GP	14.28%
Transport. & Hardware	20.00%
Software	33.33%

Corporate Tax Rate	21%
Tax Depreciation	ADFIT
2020	

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 and UG-180168  
[2] Natural gas repairs have historically been distribution related; this year's percentage is based off a 3-year average (2016 -2018) of AN's share of natural gas distribution as a percentage of additions.

**Pro Forma Adjustment Calculation - WA Natural Gas**  
**Test Year Ended December 31, 2019**  
**Ratebase Adjustment to 12/31/20 EOP**  
**In thousands ('000s)**

Description	Depreciation Category	Washington - Natural Gas	
		EOP Cost	AMA Cost
Gas U/G Storage	Gas Underground Storage 350-357	CAP20.2 -	CAP20.2 -
Distribution			
Direct	Gas Distribution 374-387	13,608	5,468
AA		-	-
AN		-	-
Subtotal		13,608	5,468
General Plant	Facilities 390-391	-	-
	Specifically Allocated [1]	-	-
Hardware	Specifically Allocated [1]	-	-
Subtotal		-	-
Transport.	Transportation and Tools 392 / 396	-	-
Subtotal		-	-
Software	Specifically Allocated [1]	-	-
Subtotal		-	-
<b>Gas Total</b>		<b>13,608</b> CAP 20	<b>5,468</b> CAP 20

[1] Specifically allocated based on 3 years (2017-2019) of historicals by BI (pivot table on an ER level to the right)

ERval	Bival	Hardware	Software	General	Grand Total	EOP Total Cost	EOP Hardware	EOP Software	EOP General	AMA TotalCost	AMA Hardware	AMA Software	AMA General
2277	YQ301	50.22%	46.56%	3.22%	100.00%	-	-	-	-	-	-	-	-
4164	EG201	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4192	92E07	100.00%	0.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5005	05P92	29.31%	37.10%	33.59%	100.00%	-	-	-	-	-	-	-	-
5010	10W09	36.61%	41.30%	22.08%	100.00%	-	-	-	-	-	-	-	-
5014	05P95	19.94%	77.28%	2.78%	100.00%	-	-	-	-	-	-	-	-
5014	06P98	43.64%	1.31%	55.04%	100.00%	-	-	-	-	-	-	-	-
5016	01N09	92.74%	7.26%	0.00%	100.00%	-	-	-	-	-	-	-	-
5017	17W01	43.39%	56.44%	0.17%	100.00%	-	-	-	-	-	-	-	-
5018	18W01	3.81%	96.19%	0.00%	100.00%	-	-	-	-	-	-	-	-
5019	19W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5020	20P01	15.75%	0.90%	83.34%	100.00%	-	-	-	-	-	-	-	-
5022	22P01	23.83%	50.45%	25.71%	100.00%	-	-	-	-	-	-	-	-
5025	25P01	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5026	26W01	1.55%	98.45%	0.00%	100.00%	-	-	-	-	-	-	-	-
5028	28W01	0.15%	99.85%	0.00%	100.00%	-	-	-	-	-	-	-	-
5029	29W01	3.17%	96.83%	0.00%	100.00%	-	-	-	-	-	-	-	-
5030	30P01	0.00%	0.59%	99.41%	100.00%	-	-	-	-	-	-	-	-
5031	31W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P01	27.39%	68.25%	4.36%	100.00%	-	-	-	-	-	-	-	-
5033	33C09	12.49%	1.89%	85.62%	100.00%	-	-	-	-	-	-	-	-
5037	35N09	60.08%	0.00%	39.92%	100.00%	-	-	-	-	-	-	-	-
5038	38X09	0.78%	99.22%	0.00%	100.00%	-	-	-	-	-	-	-	-
5039	39E29	73.03%	7.69%	19.28%	100.00%	-	-	-	-	-	-	-	-
5142	42P09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5147	47C08	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5151	51N09	0.26%	99.74%	0	100.00%	-	-	-	-	-	-	-	-
5152	52N09	86.67%	13.33%	0.00%	100.00%	-	-	-	-	-	-	-	-
5153	53N09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5155	55N09	61.76%	38.24%	0.00%	100.00%	-	-	-	-	-	-	-	-
5156	56N09	0.00%	82.68%	17.32%	100.00%	-	-	-	-	-	-	-	-
7200	XD101	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7060	19W09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7005	85J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7006	86J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
2204	LC903	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4164	EG202	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5027	27P01	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5034	34C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5035	35C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
6110	YI303	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7141	19N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	20N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	41E55	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P02	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5040	01C11	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-



On an ER Level:

Row Labels	Sum of EOP Hardware	Sum of EOP Software	Sum of EOP General	Sum of EOP Total Cost	Sum of AMA Hardware	Sum of AMA Software	Sum of AMA General	Sum of AMA TotalCost
2204	-	-	-	-	-	-	-	-
2277	-	-	-	-	-	-	-	-
4164	-	-	-	-	-	-	-	-
4192	-	-	-	-	-	-	-	-
5005	-	-	-	-	-	-	-	-
5010	-	-	-	-	-	-	-	-
5014	-	-	-	-	-	-	-	-
5016	-	-	-	-	-	-	-	-
5017	-	-	-	-	-	-	-	-
5018	-	-	-	-	-	-	-	-
5019	-	-	-	-	-	-	-	-
5020	-	-	-	-	-	-	-	-
5022	-	-	-	-	-	-	-	-
5025	-	-	-	-	-	-	-	-
5026	-	-	-	-	-	-	-	-
5027	-	-	-	-	-	-	-	-
5028	-	-	-	-	-	-	-	-
5029	-	-	-	-	-	-	-	-
5030	-	-	-	-	-	-	-	-
5031	-	-	-	-	-	-	-	-
5032	-	-	-	-	-	-	-	-
5033	-	-	-	-	-	-	-	-
5034	-	-	-	-	-	-	-	-
5035	-	-	-	-	-	-	-	-
5037	-	-	-	-	-	-	-	-
5038	-	-	-	-	-	-	-	-
5039	-	-	-	-	-	-	-	-
5040	-	-	-	-	-	-	-	-
5142	-	-	-	-	-	-	-	-
5147	-	-	-	-	-	-	-	-
5151	-	-	-	-	-	-	-	-
5152	-	-	-	-	-	-	-	-
5153	-	-	-	-	-	-	-	-
5155	-	-	-	-	-	-	-	-
5156	-	-	-	-	-	-	-	-
6110	-	-	-	-	-	-	-	-
7005	-	-	-	-	-	-	-	-
7006	-	-	-	-	-	-	-	-
7060	-	-	-	-	-	-	-	-
7141	-	-	-	-	-	-	-	-
7200	-	-	-	-	-	-	-	-
<b>Grand Total</b>	-	-	-	-	-	-	-	-

Functional Group	Plant Retirements	Depreciation Rate	Depreciation Expense to Remove for Retirements	2020 Retirements		2020 Depreciation Expense to Remove		Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets
	2020		2020	WA E	WA G	WA E	WA G		WA E - 2020 Retirements			
Thermal 311-316*	3,174,042	2.62%	(83,142)	2,083,441	-	(54,575)	-	-	2,083,441	-	-	-
Hydro 331-336	1,771,168	2.14%	(37,973)	1,162,595	-	(24,926)	-	-	622,847	352,737	187,010	-
Other Elec Production / Turbines 340-346	387,772	3.56%	(13,803)	254,533	-	(9,060)	-	-	-	-	254,533	-
Elec Transmission 350-359	6,200,624	2.08%	(129,249)	4,070,090	-	(84,839)	-	-	1,020,882	2,221,385	827,823	-
Transmission for 2020 Storm Est. **	2,660,512	2.08%	(55,457)	1,746,360	-	(36,402)	-	-	1,746,360	-	-	-
Subtotal Elec Transmission 350-359	8,861,136		(184,705)	5,816,450	-	(121,241)	-	-	2,767,242	2,221,385	827,823	-
Elec Distribution 360-373	7,884,780	2.50%	(197,222)	5,607,199	-	(140,253)	-	-	386,259	538,494	4,682,446	-
Distribution for 2020 Storm Est. **	1,381,880	2.50%	(34,565)	982,713	-	(24,581)	-	-	982,713	-	-	-
Subtotal Elec Distribution 360-373	9,266,660		(231,787)	6,589,912	-	(164,834)	-	-	1,368,972	538,494	4,682,446	-
Gas Distribution 374-387	5,403,752	2.50%	(135,164)	-	3,111,056	-	(77,817)	-	-	-	-	-
Gas Underground Storage 350-357	91,627	1.03%	(948)	-	60,096	-	(622)	-	-	-	-	-
Software 303	17,597,774	actual used	(793,848)	8,398,749	2,369,789	(379,751)	(119,073)	7,060,387	-	-	-	1,338,362
General	25,220,642	actual used	(1,404,995)	13,759,288	2,886,755	(736,716)	(167,731)	-	1,607,935	-	4,721,178	7,430,175
Facilities 390-391	581,878	2.00%	(11,638)	284,143	86,647	(5,683)	(1,733)	-	156,597	-	127,546	-
Transportation and Tools 392 / 396	759,748	2.00%	(15,195)	371,000	113,134	(7,420)	(2,263)	-	-	-	371,000	-
Plant/AD/Depreciation Expense Retirements (j)	73,116,199		(2,913,199)	<b>38,720,111</b>	<b>8,627,478</b>	<b>(1,504,204)</b>	<b>(369,238)</b>	<b>7,060,387</b>	<b>8,607,034</b>	<b>3,112,616</b>	<b>11,171,538</b>	<b>8,768,536</b>
Plant/AD/Depreciation Expense Retirements (j)	71,996,577		(2,894,143)							<b>CAP 20</b>		
Variance - due to software and general - no im	1,119,622		(19,055)									

\*The Company included 2020 estimated Thermal retirements under large distinct projects (eventhough there are no Thermal large distinct projects in the 2020 pro forma) to be conservative and include additional offsets in this case.  
\*\*Due to not having historical cost estimates, the Company estimated a 50% factor for evaluating the retirements associated with the 2020 Labor Day Storm, including the Chelan-Stratford transmission line.

Allocated by Adjustment															
Functional Group	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets
	WA G - 2020 Retirements					WA E - 2020 Depreciation Expense to Remove					WA G - 2020 Depreciation Expense to Remove				
Thermal 311-316*	-	-	-	-	-	-	(54,575)	-	-	-	-	-	-	-	-
Hydro 331-336	-	-	-	-	-	-	(13,354)	(7,563)	(4,009)	-	-	-	-	-	-
Other Elec Production / Turbines 340-346	-	-	-	-	-	-	-	-	(9,060)	-	-	-	-	-	-
Elec Transmission 350-359	-	-	-	-	-	-	(21,280)	(46,304)	(17,256)	-	-	-	-	-	-
Transmission for 2020 Storm Est. **	-	-	-	-	-	-	(55,457)	-	-	-	-	-	-	-	-
Subtotal Elec Transmission 350-359	-	-	-	-	-	-	(76,737)	(46,304)	(17,256)	-	-	-	-	-	-
Elec Distribution 360-373	-	-	-	-	-	-	(9,661)	(13,469)	(117,122)	-	-	-	-	-	-
Distribution for 2020 Storm Est. **	-	-	-	-	-	-	(24,581)	-	-	-	-	-	-	-	-
Subtotal Elec Distribution 360-373	-	-	-	-	-	-	(34,242)	(13,469)	(117,122)	-	-	-	-	-	-
Gas Distribution 374-387	-	676,866	1,872,834	561,356	-	-	-	-	-	-	-	(16,930)	(46,845)	(14,041)	-
Gas Underground Storage 350-357	-	60,096	-	-	-	-	-	-	-	-	-	(622)	-	-	-
Software 303	1,992,157	-	-	-	377,632	(319,237)	-	-	-	(60,514)	(100,098)	-	-	-	(18,975)
General	-	363,647	-	847,512	1,675,597	-	(86,094)	-	(252,787)	(397,835)	-	(21,129)	-	(49,244)	(97,358)
Facilities 390-391	-	47,753	-	38,894	-	-	(3,132)	-	(2,551)	-	-	(955)	-	(778)	-
Transportation and Tools 392 / 396	-	-	-	113,134	-	-	-	-	(7,420)	-	-	-	-	(2,263)	-
Plant/AD/Depreciation Expense Retirements (j)	<b>1,992,157</b>	<b>1,148,362</b>	<b>1,872,834</b>	<b>1,560,896</b>	<b>2,053,228</b>	<b>(319,237)</b>	<b>(268,133)</b>	<b>(67,335)</b>	<b>(410,205)</b>	<b>(458,349)</b>	<b>(100,098)</b>	<b>(39,637)</b>	<b>(46,845)</b>	<b>(66,325)</b>	<b>(116,333)</b>
			CAP 20					CAP 20					CAP 20		
Plant/AD/Depreciation Expense Retirements (j)															
Variance - due to software and general - no im															

\*The Company included 2020 estimated Thern  
\*\*Due to not having historical cost estimates, 1

Column Labels													Total Sum of WA - Total Sum of WA -			
Row Labels	Sum of WA - E Allocated						Sum of WA - G Allocated						E Allocated Total		G Allocated Total	
	Total 2020 Forecasted						Total 2020 Forecasted						2020 Forecasted		2020 Forecasted	
	EOP TTP						EOP TTP						EOP TTP		EOP TTP	
	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets		Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets					
Elec Distribution 360-373	0.00%	6.89%	9.60%	83.51%	0.00%		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			100.00%	#DIV/0!	
Elec Transmission 350-359	0.00%	25.08%	54.58%	20.34%	0.00%		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			100.00%	#DIV/0!	
Facilities 390-391	0.00%	55.11%	0.00%	44.89%	0.00%		0.00%	55.11%	0.00%	44.89%	0.00%			100.00%	100.00%	
Gas Distribution 374-387	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		0.00%	21.76%	60.20%	18.04%	0.00%			#DIV/0!	100.00%	
Gas Underground Storage 350-357	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		0.00%	100.00%	0.00%	0.00%	0.00%			#DIV/0!	100.00%	
General	0.00%	11.69%	0.00%	34.31%	54.00%		0.00%	12.60%	0.00%	29.36%	58.04%			100.00%	100.00%	
Hydro 331-336	0.00%	53.57%	30.34%	16.09%	0.00%		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			100.00%	#DIV/0!	
Other Elec Production / Turbines 340-346	0.00%	0.00%	0.00%	100.00%	0.00%		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			100.00%	#DIV/0!	
Software 303	84.06%	0.00%	0.00%	0.00%	15.94%		84.06%	0.00%	0.00%	0.00%	15.94%			100.00%	100.00%	
Transportation and Tools 392 / 396	0.00%	0.00%	0.00%	100.00%	0.00%		0.00%	0.00%	0.00%	100.00%	0.00%			100.00%	100.00%	
<b>Grand Total</b>	<b>7.55%</b>	<b>16.98%</b>	<b>25.81%</b>	<b>40.93%</b>	<b>8.74%</b>		<b>9.43%</b>	<b>20.81%</b>	<b>37.93%</b>	<b>20.95%</b>	<b>10.89%</b>			<b>100.00%</b>	<b>100.00%</b>	

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

Line No.	DESCRIPTION	Pro Forma 2020 Short Lived
	Adjstment Number	3.15
	Workpaper Reference	G-PCAP5
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	642
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	642
25	Total Gas Expense	642
26	OPERATING INCOME BEFORE FIT	(642)
	FEDERAL INCOME TAX	
27	Current Accrual	(135)
28	Debt Interest	(18)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (489)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	1,852
35	Total Plant in Service	1,852
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	1,722
39	Total Accumulated Depreciation/Amortization	1,722
40	NET PLANT	3,574
41	DEFREED TAXES	(166)
42	Net Plant After DFIT	3,408
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ 3,408

AVISTA UTILITIES  
WASHINGTON NATURAL GAS RESULTS - ADJUST NET PLANT AMA TO EOP  
TWELVE MONTHS ENDED DECEMBER 31, 2019  
(000'S OF DOLLARS)

DESCRIPTION	Adjustment 3.15 Short-Lived Assets			12.31.2020 EOP Adjustment 3.15 Short-Lived Assets
	2020 Retirements on Plant-In- Service at 12/31/2019	2020 Plant Additions	2020 Offsets	
	<b>OFFSETS</b>			
EXPENSES				
Intangible	(19)	522	-	503
Underground Storage	-	-	-	-
Distribution	-	-	-	-
General	(97)	236	-	139
Total Natural Gas Expenses	(116)	758	-	642
RATE BASE				
PLANT IN SERVICE				
Intangible	(378)	2,609	-	2,231
Underground Storage	-	-	-	-
Distribution	-	-	-	-
General	(1,676)	1,296	-	(379)
Total Plant in Service	(2,053)	3,905	-	1,852
ACCUMULATED DEPRECIATION/AMORT				
Intangible	378	(199)	-	179
Underground Storage	-	-	-	-
Distribution	-	-	-	-
General	1,676	(133)	-	1,543
Total Accumulated Depreciation	2,053	(332)	-	1,721
NET PLANT	-	3,574	-	3,574
DEFERRED TAXES				
Net Plant After DFIT	-	(166)	-	(166)
	-	3,408	-	3,408

**Pro Forma Adjustment Calculation - Washington Natural Gas**  
**Test Year 12 Months Ended December 31, 2019**  
**Rate base Adjustment to 12/31/20 EOP**  
**In thousands ('000s)**

Description	EOP Cost	AMA Cost	Book Rate [1]	Estimated Annual Depreciation Expense	12.31.20	A/D	Tax Rate			Repairs Deduction Rate [2]	Tax Depreciation			12.31.20	Retirements	Reduction in Expense
							P/T/D	GP	Transport. & Hardware		Software	2020	2020 Total			
Gas U/G Storage	-	-	1.46%	-	-									-	-	
Distribution																
Direct	-	-	2.37%	-	-				10%	-	-	-	-	-	-	
AA	-	-	2.37%	-	-				10%	-	-	-	-	-	-	
AN	-	-	2.33%	-	-				10%	-	-	-	-	-	-	
Subtotal	-	-		-	-					-	-	-	-	-	-	
General Plant	139	60	3.79%	5	2				0%	-	20	20	(4)	(1,676)	(97)	
Transportation	-	-	5.42%	-	-				0%	-	-	-	-	-	-	
Hardware	1,157	653	20.00%	231	131				0%	-	231	231	(21)	-	-	
Subtotal	1,296	713		236	133					-	251	251	(25)	(1,676)	(97)	
Software	2,609	995	20.00%	522	199				0%	-	870	870	(141)	(378)	(19)	
	2,609	995		522	199					-	870	870	(141)	(378)	(19)	
<b>Gas Total</b>	<b>3,905</b>	<b>1,708</b>		<b>758</b>	<b>332</b>					<b>-</b>	<b>1,121</b>	<b>1,121</b>	<b>(166)</b>	<b>(2,053)</b>	<b>(116)</b>	

[1] Book Rates from the Depreciation Study approved in Order 04 related to UE-180167 and UG-180168

[2] Natural gas repairs have historically been distribution related; this year's percentage is based off a 3-year average (2016 -2018) of AN's share of natural gas distribution as a percentage of additions.

**Pro Forma Adjustment Calculation - WA Natural Gas**  
**Test Year Ended December 31, 2019**  
**Ratebase Adjustment to 12/31/20 EOP**  
**In thousands ('000s)**

Description	Depreciation Category	Washington - Natural Gas	
		EOP Cost	AMA Cost
Gas U/G Storage	Gas Underground Storage 350-357	CAP20.2 -	CAP20.2 -
Distribution			
Direct	Gas Distribution 374-387	-	-
AA		-	-
AN		-	-
Subtotal		-	-
General Plant	Facilities 390-391	-	-
	Specifically Allocated [1]	139	60
Hardware	Specifically Allocated [1]	1,157	653
Subtotal		1,296	713
Transport.	Transportation and Tools 392 / 396	-	-
Subtotal		-	-
Software	Specifically Allocated [1]	2,609	995
Subtotal		2,609	995
<b>Gas Total</b>		<b>3,905</b> CAP 20	<b>1,708</b> CAP 20

[1] Specifically allocated based on 3 years (2017-2019) of historicals by BI (pivot table on an ER level to the right)

ERval	Bival	Hardware	Software	General	Grand Total	EOP Total Cost	EOP Hardware	EOP Software	EOP General	AMA TotalCost	AMA Hardware	AMA Software	AMA General
2277	YQ301	50.22%	46.56%	3.22%	100.00%	-	-	-	-	-	-	-	-
4164	EG201	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4192	92E07	100.00%	0.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5005	05P92	29.31%	37.10%	33.59%	100.00%	-	-	-	-	-	-	-	-
5010	10W09	36.61%	41.30%	22.08%	100.00%	-	-	-	-	-	-	-	-
5014	05P95	19.94%	77.28%	2.78%	100.00%	-	-	-	-	-	-	-	-
5014	06P98	43.64%	1.31%	55.04%	100.00%	-	-	-	-	-	-	-	-
5016	01N09	92.74%	7.26%	0.00%	100.00%	763,042	707,620	55,423	-	460,496	427,048.75	33,447.72	-
5017	17W01	43.39%	56.44%	0.17%	100.00%	-	-	-	-	-	-	-	-
5018	18W01	3.81%	96.19%	0.00%	100.00%	488,499	18,598	469,901	-	197,722	7,527.67	190,194.50	-
5019	19W01	0.00%	100.00%	0.00%	100.00%	259,882	-	259,882	-	131,001	-	131,001.39	-
5020	20P01	15.75%	0.90%	83.34%	100.00%	-	-	-	-	-	-	-	-
5022	22P01	23.83%	50.45%	25.71%	100.00%	469,328	111,864	236,781	120,684	199,351	47,515.16	100,574.54	51,261.43
5025	25P01	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5026	26W01	1.55%	98.45%	0.00%	100.00%	338,568	5,264	333,304	-	130,842	2,034.38	128,807.50	-
5028	28W01	0.15%	99.85%	0.00%	100.00%	205,821	300	205,521	-	53,292	77.69	53,214.38	-
5029	29W01	3.17%	96.83%	0.00%	100.00%	-	-	-	-	-	-	-	-
5030	30P01	0.00%	0.59%	99.41%	100.00%	-	-	-	-	-	-	-	-
5031	31W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P01	27.39%	68.25%	4.36%	100.00%	419,536	114,909	286,352	18,275	204,560	56,027.85	139,621.56	8,910.60
5033	33C09	12.49%	1.89%	85.62%	100.00%	-	-	-	-	-	-	-	-
5037	35N09	60.08%	0.00%	39.92%	100.00%	-	-	-	-	-	-	-	-
5038	38X09	0.78%	99.22%	0.00%	100.00%	217,612	1,705	215,906	-	58,131	455.53	57,675.01	-
5039	39E29	73.03%	7.69%	19.28%	100.00%	-	-	-	-	-	-	-	-
5142	42P09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5147	47C08	0.00%	100.00%	0.00%	100.00%	424,007	-	424,007	-	90,819	-	90,818.73	-
5151	51N09	0.26%	99.74%	0	100.00%	-	-	-	-	-	-	-	-
5152	52N09	86.67%	13.33%	0.00%	100.00%	-	-	-	-	-	-	-	-
5153	53N09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5155	55N09	61.76%	38.24%	0.00%	100.00%	319,123	197,089	122,034	-	182,127	112,480.72	69,646.23	-
5156	56N09	0.00%	82.68%	17.32%	100.00%	-	-	-	-	-	-	-	-
7200	XD101	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7060	19W09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7005	85J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7006	86J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
2204	LC903	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
4164	EG202	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5027	27P01	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5034	34C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5035	35C09	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
6110	YI303	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7141	19N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	20N09	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
7141	41E55	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P02	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5040	01C11	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
						3,905,419	1,157,348	2,609,111	138,959	1,708,341	653,168	995,002	60,172



On an ER Level:

Row Labels	Sum of EOP Hardware	Sum of EOP Software	Sum of EOP General	Sum of EOP Total Cost	Sum of AMA Hardware	Sum of AMA Software	Sum of AMA General	Sum of AMA TotalCost
2204	-	-	-	-	-	-	-	-
2277	-	-	-	-	-	-	-	-
4164	-	-	-	-	-	-	-	-
4192	-	-	-	-	-	-	-	-
5005	-	-	-	-	-	-	-	-
5010	-	-	-	-	-	-	-	-
5014	-	-	-	-	-	-	-	-
5016	707,620	55,423	-	763,042	427,049	33,448	-	460,496
5017	-	-	-	-	-	-	-	-
5018	18,598	469,901	-	488,499	7,528	190,194	-	197,722
5019	-	259,882	-	259,882	-	131,001	-	131,001
5020	-	-	-	-	-	-	-	-
5022	111,864	236,781	120,684	469,328	47,515	100,575	51,261	199,351
5025	-	-	-	-	-	-	-	-
5026	5,264	333,304	-	338,568	2,034	128,808	-	130,842
5027	-	-	-	-	-	-	-	-
5028	300	205,521	-	205,821	78	53,214	-	53,292
5029	-	-	-	-	-	-	-	-
5030	-	-	-	-	-	-	-	-
5031	-	-	-	-	-	-	-	-
5032	114,909	286,352	18,275	419,536	56,028	139,622	8,911	204,560
5033	-	-	-	-	-	-	-	-
5034	-	-	-	-	-	-	-	-
5035	-	-	-	-	-	-	-	-
5037	-	-	-	-	-	-	-	-
5038	1,705	215,906	-	217,612	456	57,675	-	58,131
5039	-	-	-	-	-	-	-	-
5040	-	-	-	-	-	-	-	-
5142	-	-	-	-	-	-	-	-
5147	-	424,007	-	424,007	-	90,819	-	90,819
5151	-	-	-	-	-	-	-	-
5152	-	-	-	-	-	-	-	-
5153	-	-	-	-	-	-	-	-
5155	197,089	122,034	-	319,123	112,481	69,646	-	182,127
5156	-	-	-	-	-	-	-	-
6110	-	-	-	-	-	-	-	-
7005	-	-	-	-	-	-	-	-
7006	-	-	-	-	-	-	-	-
7060	-	-	-	-	-	-	-	-
7141	-	-	-	-	-	-	-	-
7200	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>1,157,348</b>	<b>2,609,111</b>	<b>138,959</b>	<b>3,905,419</b>	<b>653,168</b>	<b>995,002</b>	<b>60,172</b>	<b>1,708,341</b>

Functional Group	Plant Retirements	Depreciation Rate	Depreciation Expense to Remove for Retirements	2020 Retirements		2020 Depreciation Expense to Remove		Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets
	2020		2020	WA E	WA G	WA E	WA G		WA E - 2020 Retirements			
Thermal 311-316*	3,174,042	2.62%	(83,142)	2,083,441	-	(54,575)	-	-	2,083,441	-	-	-
Hydro 331-336	1,771,168	2.14%	(37,973)	1,162,595	-	(24,926)	-	-	622,847	352,737	187,010	-
Other Elec Production / Turbines 340-346	387,772	3.56%	(13,803)	254,533	-	(9,060)	-	-	-	-	254,533	-
Elec Transmission 350-359	6,200,624	2.08%	(129,249)	4,070,090	-	(84,839)	-	-	1,020,882	2,221,385	827,823	-
Transmission for 2020 Storm Est. **	2,660,512	2.08%	(55,457)	1,746,360	-	(36,402)	-	-	1,746,360	-	-	-
Subtotal Elec Transmission 350-359	8,861,136		(184,705)	5,816,450	-	(121,241)	-	-	2,767,242	2,221,385	827,823	-
Elec Distribution 360-373	7,884,780	2.50%	(197,222)	5,607,199	-	(140,253)	-	-	386,259	538,494	4,682,446	-
Distribution for 2020 Storm Est. **	1,381,880	2.50%	(34,565)	982,713	-	(24,581)	-	-	982,713	-	-	-
Subtotal Elec Distribution 360-373	9,266,660		(231,787)	6,589,912	-	(164,834)	-	-	1,368,972	538,494	4,682,446	-
Gas Distribution 374-387	5,403,752	2.50%	(135,164)	-	3,111,056	-	(77,817)	-	-	-	-	-
Gas Underground Storage 350-357	91,627	1.03%	(948)	-	60,096	-	(622)	-	-	-	-	-
Software 303	17,597,774	actual used	(793,848)	8,398,749	2,369,789	(379,751)	(119,073)	7,060,387	-	-	-	1,338,362
General	25,220,642	actual used	(1,404,995)	13,759,288	2,886,755	(736,716)	(167,731)	-	1,607,935	-	4,721,178	7,430,175
Facilities 390-391	581,878	2.00%	(11,638)	284,143	86,647	(5,683)	(1,733)	-	156,597	-	127,546	-
Transportation and Tools 392 / 396	759,748	2.00%	(15,195)	371,000	113,134	(7,420)	(2,263)	-	-	-	371,000	-
Plant/AD/Depreciation Expense Retirements (j)	73,116,199		(2,913,199)	<b>38,720,111</b>	<b>8,627,478</b>	<b>(1,504,204)</b>	<b>(369,238)</b>	<b>7,060,387</b>	<b>8,607,034</b>	<b>3,112,616</b>	<b>11,171,538</b>	<b>8,768,536</b>
Plant/AD/Depreciation Expense Retirements (j)	71,996,577		(2,894,143)									<b>CAP 20</b>
Variance - due to software and general - no im	1,119,622		(19,055)									

\*The Company included 2020 estimated Thermal retirements under large distinct projects (eventhough there are no Thermal large distinct projects in the 2020 pro forma) to be conservative and include additional offsets in this case.  
\*\*Due to not having historical cost estimates, the Company estimated a 50% factor for evaluating the retirements associated with the 2020 Labor Day Storm, including the Chelan-Stratford transmission line.

Allocated by Adjustment															
Functional Group	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Short-Lived Assets	
	WA G - 2020 Retirements					WA E - 2020 Depreciation Expense to Remove					WA G - 2020 Depreciation Expense to Remove				
Thermal 311-316*	-	-	-	-	-	-	(54,575)	-	-	-	-	-	-	-	
Hydro 331-336	-	-	-	-	-	-	(13,354)	(7,563)	(4,009)	-	-	-	-	-	
Other Elec Production / Turbines 340-346	-	-	-	-	-	-	-	-	(9,060)	-	-	-	-	-	
Elec Transmission 350-359	-	-	-	-	-	-	(21,280)	(46,304)	(17,256)	-	-	-	-	-	
Transmission for 2020 Storm Est. **	-	-	-	-	-	-	(55,457)	-	-	-	-	-	-	-	
Subtotal Elec Transmission 350-359	-	-	-	-	-	-	(76,737)	(46,304)	(17,256)	-	-	-	-	-	
Elec Distribution 360-373	-	-	-	-	-	-	(9,661)	(13,469)	(117,122)	-	-	-	-	-	
Distribution for 2020 Storm Est. **	-	-	-	-	-	-	(24,581)	-	-	-	-	-	-	-	
Subtotal Elec Distribution 360-373	-	-	-	-	-	-	(34,242)	(13,469)	(117,122)	-	-	-	-	-	
Gas Distribution 374-387	-	676,866	1,872,834	561,356	-	-	-	-	-	-	-	(16,930)	(46,845)	(14,041)	
Gas Underground Storage 350-357	-	60,096	-	-	-	-	-	-	-	-	-	(622)	-	-	
Software 303	1,992,157	-	-	-	377,632	(319,237)	-	-	-	(60,514)	(100,098)	-	-	(18,975)	
General	-	363,647	-	847,512	1,675,597	-	(86,094)	-	(252,787)	(397,835)	-	(21,129)	-	(49,244)	
Facilities 390-391	-	47,753	-	38,894	-	-	(3,132)	-	(2,551)	-	-	(955)	-	(778)	
Transportation and Tools 392 / 396	-	-	-	113,134	-	-	-	-	(7,420)	-	-	-	-	(2,263)	
Plant/AD/Depreciation Expense Retirements (j)	<b>1,992,157</b>	<b>1,148,362</b>	<b>1,872,834</b>	<b>1,560,896</b>	<b>2,053,228</b>	<b>(319,237)</b>	<b>(268,133)</b>	<b>(67,335)</b>	<b>(410,205)</b>	<b>(458,349)</b>	<b>(100,098)</b>	<b>(39,637)</b>	<b>(46,845)</b>	<b>(66,325)</b>	
					<b>CAP 20</b>					<b>CAP 20</b>				<b>CAP 20</b>	
Plant/AD/Depreciation Expense Retirements (j)															
Variance - due to software and general - no im															

\*The Company included 2020 estimated Thern  
\*\*Due to not having historical cost estimates, 1

Column Labels											Total Sum of WA - E Allocated Total 2020 Forecasted EOP TTP	Total Sum of WA - G Allocated Total 2020 Forecasted EOP TTP
Row Labels	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets	Customer at the Center	Large Distinct Projects	Mandatory & Compliance	Programs	Short-Lived Assets		
Elec Distribution 360-373	0.00%	6.89%	9.60%	83.51%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Elec Transmission 350-359	0.00%	25.08%	54.58%	20.34%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Facilities 390-391	0.00%	55.11%	0.00%	44.89%	0.00%	0.00%	55.11%	0.00%	44.89%	0.00%	100.00%	100.00%
Gas Distribution 374-387	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	21.76%	60.20%	18.04%	0.00%	#DIV/0!	100.00%
Gas Underground Storage 350-357	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	100.00%	0.00%	0.00%	0.00%	#DIV/0!	100.00%
General	0.00%	11.69%	0.00%	34.31%	54.00%	0.00%	12.60%	0.00%	29.36%	58.04%	100.00%	100.00%
Hydro 331-336	0.00%	53.57%	30.34%	16.09%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Other Elec Production / Turbines 340-346	0.00%	0.00%	0.00%	100.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	#DIV/0!
Software 303	84.06%	0.00%	0.00%	0.00%	15.94%	84.06%	0.00%	0.00%	0.00%	15.94%	100.00%	100.00%
Transportation and Tools 392 / 396	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	100.00%	100.00%
<b>Grand Total</b>	<b>7.55%</b>	<b>16.98%</b>	<b>25.81%</b>	<b>40.93%</b>	<b>8.74%</b>	<b>9.43%</b>	<b>20.81%</b>	<b>37.93%</b>	<b>20.95%</b>	<b>10.89%</b>	<b>100.00%</b>	<b>100.00%</b>

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

Line No.	DESCRIPTION	Pro Forma AMI Capital Adds
	Adjstment Number	3.16
	Workpaper Reference	G-PAMI
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	(995)
14	Depreciation/Amortization	865
15	Taxes	-
16	Total Distribution	(130)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	101
22	Regulatory Amortizations	3,491
23	Taxes	-
24	Total Admin. & General	3,592
25	Total Gas Expense	3,462
26	OPERATING INCOME BEFORE FIT	(3,462)
	FEDERAL INCOME TAX	
27	Current Accrual	(727)
28	Debt Interest	(185)
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (2,550)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	20,038
34	General Plant	13,233
35	Total Plant in Service	33,271
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	(3,294)
38	General Plant	(5,972)
39	Total Accumulated Depreciation/Amortization	(9,266)
40	NET PLANT	24,005
41	DEFREED TAXES	(4,241)
42	Net Plant After DFIT	19,764
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	15,668
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ 35,432

This workpaper is used as the back-up for the PF AMI adjustment.

This adjustment accounts for:

- 1) Investment in old electric meters/old natural gas meter registers
- 2) New investment in AMI.

The Company has not included any new investment in AMI in the 12/31/2019 restated period. New investment in AMI was removed.

The Company was approved to defer all depreciation expense on new investment, so this adjustment removes that deferral and pro forms depreciation expense on new investment.

The old meters/registers have been removed from plant rate base and included in regulatory asset.

The Company was required to compute carrying charge and record in a separate reg. asset account. Interest is computed to the rate year on the worksheets called "Electric-Old meter deferral" and "Gas-Old meter deferral" in this workbook.

All of the deferred costs have been included on the "Amortization" worksheet to amortize over life of the project.

	Electric	Gas
<b>Plant</b>		
Remove Old Meters (12.31.2019 AMA Amount)	(24,366,498)	(5,267,727)
Add AMI Plant (9/30/2022 AMA Amount)	105,563,963	38,538,823
Plant	<b>81,197,465</b>	<b>33,271,096</b>
<b>A/D</b>		
Remove Old Meters (12.31.2019 AMA Amount)	2,631,819	867,207
Add AMI Plant (9/30/2022 AMA Amount)	(30,640,538)	(10,133,198)
A/D	<b>(28,008,719)</b>	<b>(9,265,991)</b>
<b>Regulatory Asset</b>		
Add AMI AFUDC (9/30/2022 AMA)	1,269,766	402,389
Add AMI AFUDC-A/D (9/30/2022 AMA)	(238,598)	(77,412)
Add Reg Asset-Existing Meters/ERTS (9/30/2022 AMA)	21,307,531	4,410,569
Add Reg Asset-Carrying Charge (9/30/2022 AMA)	2,378,532	867,308
Add Reg Asset-Deferred Deprec Exp on AMI (9/30/2022 AMA)	30,884,949	10,217,098
Add Reg Liability-Excess Deprec Collected-Existing Meters/ERTs (9/30/2022 AMA)	(2,257,282)	(151,495)
Regulatory Asset	<b>53,344,898</b>	<b>15,668,457</b>
<b>ADFIT</b>		
Reverse CBR Adjustment	(3,384,000)	(1,019,000)
Add ADFIT on Reg Asset	(10,985,883)	(3,222,131)
ADFIT	<b>(14,369,883)</b>	<b>(4,241,131)</b>
Net Rate Base	<b>92,163,761</b>	<b>35,432,431</b>
<b>Expenses:</b>		
Net O&M Offsets	<b>(3,189,057)</b>	<b>(1,063,019)</b>
Depreciation Expense		
Remove Existing Meters/ERTs depreciation expense from test year (2019)	(736,925)	(160,830)
Add Depreciation Expense on new AMI investment	3,251,840	1,126,085
Net Depreciation Expense	<b>2,514,915</b>	<b>965,255</b>
Regulatory Amortization		
Add Amortization - AFUDC	(98,089)	(33,054)
Remove Existing Meters Deferral in Test Period	(752,825)	(10,957)
Remove AMI Deferral in Test Period	6,697,703	2,239,164
Amortization - Reg Asset	4,286,654	1,296,172
Net Regulatory Amortization	<b>10,133,442</b>	<b>3,491,325</b>
Total Expense	<b>9,459,300</b>	<b>3,393,561</b>

WA Electric								
	Actual at 12/31/2019	Correction	Additions	Depreciation	Retire Old Meters	Deferral & Interest	Tax	AMA PF Amount
101000 Plant	76,766,276		28,797,687					105,563,963
108000 A/D	(9,561,793)			(21,078,745)				(30,640,538)
282900 ADFIT - 12/31/2019	(3,960,277)	3,960,277						-
182332 AFUDC	1,272,537		(2,771)					1,269,766
182318 AFUDC-A/D	(144,869)			(93,729)				(238,598)
101000 Existing Meters/ERTs-Cost	12,170,771				(12,170,771)			-
108000 Existing Meters/ERTs-A/D	9,136,760				(9,136,760)			-
108121 AMI Reg Deferral A/D	(11,327,198)				11,327,198			-
182331 Reg Asset-Existing Metes/ERTS	11,327,198				9,980,333			21,307,531
182336 Reg Asset-Carrying Charge	390,090					1,988,442		2,378,532
182337 Reg Asset-Deferred Deprec Exp on AMI	9,712,475			21,172,474				30,884,949
254332 Reg Liability-Excess Deprec Collected-Exi	(940,670)					(1,316,612)		(2,257,282)
283436 ADFIT-AMI Deferrals	(4,302,710)	2,378,712					(9,061,885)	(10,985,883)
Total	90,538,590	6,338,989	28,794,916	-	-	671,830	(9,061,885)	117,282,440
403 Depreciation Expense - AMI	6,494,676			3,251,840				9,746,516
403 Depreciation Expense - Old Meters	736,925				(736,925)			-
407311 Amortization AFUDC- AMI	139,737			(98,089)				41,648
407332 EXIST METERS/ERTS EXCESS DEPRC	752,825			(752,825)				0
407436 REG CREDIT - MDM SYSTEM	(6,697,703)			6,697,703				0
Amortization - AMI				4,286,654				4,286,654
Total	1,426,461	-	-	13,385,283	(736,925)	-	-	14,074,819



WA Gas								
	Actual at 12/31/2019	Correction	Additions	Depreciation	Retire Old Meters	Deferral & Interest	Tax	AMA PF Amount
101000 Plant	28,958,728		9,580,095					38,538,823
108000 A/D	(3,104,782)			(7,028,416)				(10,133,198)
282900 ADFIT - 12/31/2019	(1,178,781)	1,178,781						-
182332 AFUDC	403,176		(787)					402,389
182318 AFUDC-A/D	(47,710)			(29,702)				(77,412)
101000 Existing Meters/ERTs-Cost	3,570,867				(3,570,867)			-
108000 Existing Meters/ERTs-A/D	839,702				(839,702)			-
108121 AMI Reg Deferral A/D	(1,725,106)				1,725,106			-
182331 Reg Asset-Existing Metes/ERTS	1,725,106				2,685,463			4,410,569
182336 Reg Asset-Carrying Charge	133,275					734,033		867,308
182337 Reg Asset-Deferred Deprec Exp on AMI	3,158,980			7,058,117				10,217,098
254332 Reg Liability-Excess Deprec Collected-Exi	(11,733)					(139,762)		(151,495)
283436 ADFIT-AMI Deferrals	(1,051,182)	362,272					(2,533,221)	(3,222,131)
Total	31,670,541	1,541,053	9,579,307	-	(0)	594,271	(2,533,221)	40,851,951
403 Depreciation Expense - AMI	2,171,463			1,126,085				3,297,548
403 Depreciation Expense - Old Meters	160,830				(160,830)			-
407311 Amortization AFUDC- AMI	46,252			(33,054)				13,198
407332 EXIST METERS/ERTS EXCESS DEPRC	10,957			(10,957)				0
407436 REG CREDIT - MDM SYSTEM	(2,239,164)			2,239,164				(0)
Amortization - AMI				1,296,172				1,296,172
Total	150,338	-	-	4,617,410	(160,830)	-	-	4,606,918

	Electric	Natural Gas	Electric	Natural Gas
182331 Reg Asset-Existing Metes/ERTS	21,307,531	4,410,569		
182336 Reg Asset-Carrying Charge	2,267,372	826,169		
182337 Reg Asset-Deferred Deprec Exp on AMI	29,765,007	10,360,808		
254332 Reg Liability-Excess Deprec Collected-Existing Meters/ERTs	(2,257,284)	(151,495)		
	<u>51,082,626</u>	<u>15,446,051</u>		

37	202109				
38	202110	357,221	108,014		
39	202111	357,221	108,014		
40	202112	357,221	108,014		
41	202201	357,221	108,014		
42	202202	357,221	108,014		
43	202203	357,221	108,014		
44	202204	357,221	108,014		
45	202205	357,221	108,014		
46	202206	357,221	108,014		
47	202207	357,221	108,014		
48	202208	357,221	108,014		
49	202209	357,221	108,014	4,286,654	1,296,172
50	202210	357,221	108,014		
51	202211	357,221	108,014		
52	202212	357,221	108,014		
53	202301	357,221	108,014		
54	202302	357,221	108,014		
55	202303	357,221	108,014		
56	202304	357,221	108,014		
57	202305	357,221	108,014		
58	202306	357,221	108,014		
59	202307	357,221	108,014		
60	202308	357,221	108,014		
61	202309	357,221	108,014		
62	202310	357,221	108,014		
63	202311	357,221	108,014		

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx  
Amortization

		<b>Electric</b>	<b>Natural Gas</b>	<b>Electric</b>	<b>Natural Gas</b>
182331	Reg Asset-Existing Metes/ERTS	21,307,531	4,410,569		
182336	Reg Asset-Carrying Charge	2,267,372	826,169		
182337	Reg Asset-Deferred Deprec Exp on AMI	29,765,007	10,360,808		
254332	Reg Liability-Excess Deprec Collected-Existing Meters/ERTS	(2,257,284)	(151,495)		
		<u>51,082,626</u>	<u>15,446,051</u>		
64	202312	357,221	108,014		
65	202401	357,221	108,014		
66	202402	357,221	108,014		
67	202403	357,221	108,014		
68	202404	357,221	108,014		
69	202405	357,221	108,014		
70	202406	357,221	108,014		
71	202407	357,221	108,014		
72	202408	357,221	108,014		
73	202409	357,221	108,014		
74	202410	357,221	108,014		
75	202411	357,221	108,014		
76	202412	357,221	108,014		
77	202501	357,221	108,014		
78	202502	357,221	108,014		
79	202503	357,221	108,014		
80	202504	357,221	108,014		
81	202505	357,221	108,014		
82	202506	357,221	108,014		
83	202507	357,221	108,014		
84	202508	357,221	108,014		
85	202509	357,221	108,014		
86	202510	357,221	108,014		
87	202511	357,221	108,014		
88	202512	357,221	108,014		
89	202601	357,221	108,014		
90	202602	357,221	108,014		
91	202603	357,221	108,014		

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx  
Amortization

		<b>Electric</b>	<b>Natural Gas</b>	<b>Electric</b>	<b>Natural Gas</b>
182331	Reg Asset-Existing Metes/ERTS	21,307,531	4,410,569		
182336	Reg Asset-Carrying Charge	2,267,372	826,169		
182337	Reg Asset-Deferred Deprec Exp on AMI	29,765,007	10,360,808		
254332	Reg Liability-Excess Deprec Collected-Existing Meters/ERTS	(2,257,284)	(151,495)		
		<u>51,082,626</u>	<u>15,446,051</u>		
92	202604	357,221	108,014		
93	202605	357,221	108,014		
94	202606	357,221	108,014		
95	202607	357,221	108,014		
96	202608	357,221	108,014		
97	202609	357,221	108,014		
98	202610	357,221	108,014		
99	202611	357,221	108,014		
100	202612	357,221	108,014		
101	202701	357,221	108,014		
102	202702	357,221	108,014		
103	202703	357,221	108,014		
104	202704	357,221	108,014		
105	202705	357,221	108,014		
106	202706	357,221	108,014		
107	202707	357,221	108,014		
108	202708	357,221	108,014		
109	202709	357,221	108,014		
110	202710	357,221	108,014		
111	202711	357,221	108,014		
112	202712	357,221	108,014		
113	202801	357,221	108,014		
114	202802	357,221	108,014		
115	202803	357,221	108,014		
116	202804	357,221	108,014		
117	202805	357,221	108,014		
118	202806	357,221	108,014		
119	202807	357,221	108,014		

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx  
Amortization

		<b>Electric</b>	<b>Natural Gas</b>	<b>Electric</b>	<b>Natural Gas</b>
182331	Reg Asset-Existing Metes/ERTS	21,307,531	4,410,569		
182336	Reg Asset-Carrying Charge	2,267,372	826,169		
182337	Reg Asset-Deferred Deprec Exp on AMI	29,765,007	10,360,808		
254332	Reg Liability-Excess Deprec Collected-Existing Meters/ERTs	(2,257,284)	(151,495)		
		<u>51,082,626</u>	<u>15,446,051</u>		
120	202808	357,221	108,014		
121	202809	357,221	108,014		
122	202810	357,221	108,014		
123	202811	357,221	108,014		
124	202812	357,221	108,014		
125	202901	357,221	108,014		
126	202902	357,221	108,014		
127	202903	357,221	108,014		
128	202904	357,221	108,014		
129	202905	357,221	108,014		
130	202906	357,221	108,014		
131	202907	357,221	108,014		
132	202908	357,221	108,014		
133	202909	357,221	108,014		
134	202910	357,221	108,014		
135	202911	357,221	108,014		
136	202912	357,221	108,014		
137	203001	357,221	108,014		
138	203002	357,221	108,014		
139	203003	357,221	108,014		
140	203004	357,221	108,014		
141	203005	357,221	108,014		
142	203006	357,221	108,014		
143	203007	357,221	108,014		
144	203008	357,221	108,014		
145	203009	357,221	108,014		
146	203010	357,221	108,014		
147	203011	357,221	108,014		

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx  
Amortization

		<b>Electric</b>	<b>Natural Gas</b>	<b>Electric</b>	<b>Natural Gas</b>
182331	Reg Asset-Existing Metes/ERTS	21,307,531	4,410,569		
182336	Reg Asset-Carrying Charge	2,267,372	826,169		
182337	Reg Asset-Deferred Deprec Exp on AMI	29,765,007	10,360,808		
254332	Reg Liability-Excess Deprec Collected-Existing Meters/ERTS	(2,257,284)	(151,495)		
		<u>51,082,626</u>	<u>15,446,051</u>		
148	203012	357,221	108,014		
149	203101	357,221	108,014		
150	203102	357,221	108,014		
151	203103	357,221	108,014		
152	203104	357,221	108,014		
153	203105	357,221	108,014		
154	203106	357,221	108,014		
155	203107	357,221	108,014		
156	203108	357,221	108,014		
157	203109	357,221	108,014		
158	203110	357,221	108,014		
159	203111	357,221	108,014		
160	203112	357,221	108,014		
161	203201	357,221	108,014		
162	203202	357,221	108,014		
163	203203	357,221	108,014		
164	203204	357,221	108,014		
165	203205	357,221	108,014		
166	203206	357,221	108,014		
167	203207	357,221	108,014		
168	203208	357,221	108,014		
169	203209	357,221	108,014		
170	203210	357,221	108,014		
171	203211	357,221	108,014		
172	203212	357,221	108,014		
173	203301	357,221	108,014		
174	203302	357,221	108,014		
175	203303	357,221	108,014		

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx  
Amortization

		<b>Electric</b>	<b>Natural Gas</b>	<b>Electric</b>	<b>Natural Gas</b>
182331	Reg Asset-Existing Metes/ERTS	21,307,531	4,410,569		
182336	Reg Asset-Carrying Charge	2,267,372	826,169		
182337	Reg Asset-Deferred Deprec Exp on AMI	29,765,007	10,360,808		
254332	Reg Liability-Excess Deprec Collected-Existing Meters/ERTS	(2,257,284)	(151,495)		
		<u>51,082,626</u>	<u>15,446,051</u>		
176	203304	357,221	108,014		
177	203305	357,221	108,014		
178	203306	357,221	108,014		
179	203307	357,221	108,014		
180	203308	357,221	108,014		
		<u>51,082,626</u>	<u>15,446,051</u>		

Avista

1) AMI Capital & Regulatory Asset Adjustment.xlsx  
Amortization







	E	G		<b>101000</b>	<b>108000</b>	<b>108121</b>		<b>101000</b>	<b>108000</b>	<b>108121</b>
				<b>E Cost</b>	<b>E A/D</b>	<b>E Reg Asset</b>		<b>G Cost</b>	<b>G A/D</b>	<b>G Reg Aset</b>
Plant	27,052,487	5,993,953	201812	27,052,487	(5,517,336)			5,993,953	(1,696,871)	
A/D	(5,517,336)	(1,696,871)	201901	27,040,062	(5,555,742)			5,988,031	(1,707,055)	
	<u>21,535,151</u>	<u>4,297,082</u>	201902	27,077,274	(5,583,014)			5,974,509	(1,709,668)	
			201903	27,136,752	(5,508,275)			6,089,460	(1,715,684)	
			201904	26,863,946	(5,251,310)	(182,464)		6,063,309	(1,705,090)	
			201905	26,407,447	(4,766,508)	(520,627)		5,902,986	(1,410,938)	(111,895)
			201906	25,706,679	(3,983,308)	(1,381,334)		5,687,729	(1,210,371)	(373,749)
			201907	24,349,717	(2,634,003)	(2,197,051)		5,314,319	(850,333)	(528,636)
			201908	23,490,704	(1,664,899)	(2,956,758)		4,917,282	(465,706)	(528,636)
			201909	22,531,058	(706,444)	(3,708,434)		4,544,257	(104,148)	(1,056,820)
			201910	21,516,224	689,483	(4,808,802)		4,129,597	300,091	(1,343,670)
			201911	20,666,484	1,572,484	(5,501,356)		3,818,832	601,007	(1,556,609)
			201912	12,170,771	9,136,760	(11,327,198)		3,570,867	839,702	(1,725,106)
			AMA	24,366,498	(2,631,819)	(2,243,369)		5,267,727	(867,207)	(530,214)

		<b>Test Period</b>	<b>Rate Year</b>	<b>ADJ</b>
E	Dist	1,267,961	3,938,702	2,670,741
	GP&Intang	5,226,715	5,807,814	581,099
		<u>6,494,676</u>	<u>9,746,516</u>	<u>3,251,840</u>
G	Dist	661,591	1,687,072	1,025,481
	GP&Intang	1,509,872	1,610,476	100,604
		<u>2,171,463</u>	<u>3,297,548</u>	<u>1,126,085</u>

This workbook is the detail used to prepare the adjustment for AMI.

First, the actual plant, AD and depreciation expense data was downloaded for 2018.12 through 2020.04.  
This data was used to show how actual plant additions were added and depreciation expense was recalculated.

PF tranfers to plant were added for period 2020.04 through end of the project (mid-2021).  
This is shown on the spreadsheets called "Summary-Cost-E" and "Summary-Cost-G".

This data is then used in workpaper 1) AMI Capital & regulatory Asset Adjustment.

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674
General Plant	16,572,797	16,652,128	16,652,128	16,652,128	16,652,128	16,652,128	16,652,128	16,652,128	16,652,128	16,652,128	16,652,128	16,652,128	16,652,128	16,648,822
Intangible	29,775,466	29,775,466	29,775,466	29,775,466	29,775,466	29,775,466	29,775,466	29,775,466	29,775,466	29,775,466	29,775,466	29,775,466	29,775,466	29,775,466
Total Cost	<u>105,487,937</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,563,963</u>
Distribution	(7,595,902)	(7,924,127)	(8,252,352)	(8,580,577)	(8,908,802)	(9,237,028)	(9,565,253)	(9,893,478)	(10,221,703)	(10,549,928)	(10,878,154)	(11,206,379)	(11,534,604)	(9,565,253)
General Plant	(4,142,293)	(4,265,763)	(4,389,346)	(4,512,928)	(4,636,510)	(4,760,092)	(4,883,675)	(5,007,257)	(5,130,839)	(5,254,422)	(5,378,004)	(5,501,586)	(5,625,168)	(4,883,679)
Intangible	(14,029,137)	(14,389,548)	(14,749,960)	(15,110,371)	(15,470,783)	(15,831,195)	(16,191,606)	(16,552,018)	(16,912,429)	(17,272,841)	(17,633,253)	(17,993,664)	(18,354,076)	(16,191,606)
Total A/D	<u>(25,767,332)</u>	<u>(26,579,438)</u>	<u>(27,391,657)</u>	<u>(28,203,877)</u>	<u>(29,016,096)</u>	<u>(29,828,315)</u>	<u>(30,640,534)</u>	<u>(31,452,753)</u>	<u>(32,264,972)</u>	<u>(33,077,191)</u>	<u>(33,889,410)</u>	<u>(34,701,629)</u>	<u>(35,513,848)</u>	<u>(30,640,538)</u>
<b>ADFIT</b>														
Distribution		328,225	328,225	328,225	328,225	328,225	328,225	328,225	328,225	328,225	328,225	328,225	328,225	3,938,702
General Plant		123,470	123,582	123,582	123,582	123,582	123,582	123,582	123,582	123,582	123,582	123,582	123,582	1,482,875
Intangible		360,412	360,412	360,412	360,412	360,412	360,412	360,412	360,412	360,412	360,412	360,412	360,412	4,324,939
Total Deprec Exp		<u>812,107</u>	<u>812,219</u>	<u>812,219</u>	<u>812,219</u>	<u>812,219</u>	<u>812,219</u>	<u>812,219</u>	<u>812,219</u>	<u>812,219</u>	<u>812,219</u>	<u>812,219</u>	<u>812,219</u>	<u>9,746,517</u>
AFUDC Cost	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766
AFUDC A/D	(217,773)	(221,244)	(224,715)	(228,185)	(231,656)	(235,127)	(238,598)	(242,068)	(245,539)	(249,010)	(252,480)	(255,951)	(259,422)	(238,598)
Net AFUDC	<u>1,051,993</u>	<u>1,048,522</u>	<u>1,045,051</u>	<u>1,041,581</u>	<u>1,038,110</u>	<u>1,034,639</u>	<u>1,031,169</u>	<u>1,027,698</u>	<u>1,024,227</u>	<u>1,020,756</u>	<u>1,017,286</u>	<u>1,013,815</u>	<u>1,010,344</u>	<u>1,031,169</u>
AFUDC Amortization		3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	41,648

	GL FERC	Func	Gro	Plant	Acct	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	202001	
Ending Plant Balance	101000	Dist	370121	0.0666		6,420,364	8,140,706	10,067,700	12,859,452	13,128,676	16,562,383	17,694,647	19,179,054	22,785,606	25,532,531	29,699,853	32,518,815	36,738,216	39,131,571	
			381121	0.066667		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP	389421	0.066667		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			391120	0.2		1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870
			391121	0.2		3,397,055	3,397,434	3,397,692	3,400,488	3,400,881	3,405,466	3,406,134	3,407,007	3,408,254	3,410,742	3,410,288	3,422,465	3,771,535	3,772,839	
			395121	0.1429		134,412	134,412	134,412	135,369	135,369	147,467	157,837	164,483	170,213	173,119	186,811	207,804	216,367	216,327	
			397121	0.034		2,339,391	2,415,417	2,423,738	2,663,863	2,862,851	3,200,180	3,512,062	3,756,702	4,031,621	4,145,593	4,234,820	4,444,970	4,538,567	4,723,608	
		Intangible:	303120	0.080086		14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,810,506	14,191,918	14,191,918
			303121	0.202279		12,976,063	13,928,148	15,169,990	15,820,577	15,881,171	15,990,760	15,999,177	15,999,971	15,409,279	15,411,352	15,410,973	15,776,363	16,021,803	16,051,515	
		101000 Total				41,365,660	44,114,493	47,291,908	50,978,125	51,507,324	55,404,632	56,868,232	58,605,592	61,903,348	64,771,713	69,041,121	72,468,793	76,766,276	79,375,648	
	182332	182332	Dist	370121	0.0328		-	-	-	-	-	-	-	-	-	136	136	136	44,911	44,911
				381121	0.0328		-	-	-	-	-	-	-	-	-	-	-	-	-	-
			GP	391121	0.0328		-	-	-	-	-	-	-	-	-	-	-	63	83,124	83,124
				395121	0.0328		-	-	-	-	-	-	-	-	-	-	-	-	217	-
				397121	0.0328		-	-	-	-	-	-	-	-	-	-	-	-	50,458	50,458
		Intangible:	303120	0.0328		-	-	-	-	-	-	-	-	-	-	-	-	-	618,588	618,588
			303121	0.0328		144,067	144,067	144,067	144,067	144,067	154,500	151,750	149,069	149,069	149,069	149,069	149,069	151,218	475,240	475,240
		182332 Total				144,067	144,067	144,067	144,067	144,067	154,500	151,750	149,069	149,069	149,069	149,205	149,205	151,416	1,272,537	1,272,537
Additions		101000	Dist	370121			1,720,342	1,926,994	2,791,752	2,791,752	269,223	3,433,707	1,132,265	1,484,407	3,606,552	2,746,926	4,167,322	2,818,962	4,264,059	2,393,355
				381121			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			GP	389421			-	-	-	-	-	-	-	-	-	-	-	-	-	-
				391120			-	-	-	-	-	-	-	-	-	-	-	-	-	-
				391121			380	257	2,796	2,796	393	4,585	668	873	1,247	2,488	(454)	12,177	425,100	1,304
				395121			-	-	958	958	-	12,098	10,370	6,646	5,731	2,906	13,692	20,993	8,780	(40)
				397121			76,026	8,321	240,125	198,988	337,329	311,882	244,640	274,919	113,973	89,226	210,150	144,055	185,041	
		Intangible:	303120			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			303121			952,085	1,241,842	650,586	60,595	109,589	8,417	794	4,458	2,073	(378)	365,389	560,376	29,712		
		101000 Total				-	2,748,833	3,177,415	3,686,217	529,199	3,897,308	1,463,601	1,737,360	3,892,906	2,868,365	4,269,408	3,427,672	5,402,370	2,609,372	
	182332	182332	Dist	370121			-	-	-	-	-	-	-	-	-	136	-	-	118	-
				381121			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			GP	391121			-	-	-	-	-	-	-	-	-	-	-	63	7,030	-
				395121			-	-	-	-	-	-	-	-	-	-	-	-	-	-
				397121			-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Intangible:	303120			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			303121			-	-	-	-	-	10,433	(2,751)	(2,680)	-	-	-	2,148	9,086	-	
		182332 Total				-	-	-	-	-	10,433	(2,751)	(2,680)	-	136	-	2,211	16,234	-	
Transfers		101000	Dist	370121			-	-	-	-	-	-	-	-	-	-	-	-	(44,658)	-
				381121			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			GP	389421			-	-	-	-	-	-	-	-	-	-	-	-	-	-
				391120			-	-	-	-	-	-	-	-	-	-	-	-	-	-
				391121			-	-	-	-	-	-	-	-	-	-	-	-	(76,031)	-
				395121			-	-	-	-	-	-	-	-	-	-	-	-	(217)	-
				397121			-	-	-	-	-	-	-	-	-	-	-	-	(50,458)	-
		Intangible:	303120			-	-	-	-	-	-	-	-	-	-	-	-	-	(618,588)	
			303121			-	-	-	-	-	-	-	(595,150)	-	-	-	-	-	(314,936)	
		101000 Total				-	-	-	-	-	-	-	(595,150)	-	-	-	-	-	(1,104,887)	
	182332	182332	Dist	370121			-	-	-	-	-	-	-	-	-	-	-	-	44,658	-
				381121			-	-	-	-	-	-	-	-	-	-	-	-	-	-
			GP	391121			-	-	-	-	-	-	-	-	-	-	-	-	76,031	-
				395121			-	-	-	-	-	-	-	-	-	-	-	-	217	-
				397121			-	-	-	-	-	-	-	-	-	-	-	-	50,458	-
		Intangible:	303120			-	-	-	-	-	-	-	-	-	-	-	-	-	618,588	
			303121			-	-	-	-	-	-	-	-	-	-	-	-	314,936	-	
		182332 Total				-	-	-	-	-	-	-	-	-	-	-	-	1,104,887	-	

GL FERC Func Gro Plant Acct		201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	202001	
Depreciation Expense Calculated	101000 Dist 370121		40,407	50,528	63,623	72,117	82,393	95,063	102,325	116,452	134,083	153,270	172,657	192,188	210,539	
	381121		-	-	-	-	-	-	-	-	-	-	-	-	-	
	GP 389421		-	-	-	-	-	-	-	-	-	-	-	-	-	
	391120		21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	
	391121		56,621	56,626	56,651	56,678	56,720	56,763	56,776	56,794	56,825	56,842	56,940	59,950	62,870	
	395121		1,601	1,601	1,606	1,612	1,684	1,818	1,919	1,993	2,044	2,143	2,350	2,526	2,576	
	397121		6,736	6,855	7,207	7,830	8,589	9,509	10,297	11,033	11,584	11,872	12,296	12,727	13,121	
	Intangible: 303120		98,843	98,843	98,843	98,843	98,843	98,843	98,843	98,843	98,843	98,843	98,843	98,843	96,779	94,714
	303121		226,757	245,248	261,198	267,192	268,626	269,621	269,699	264,727	259,766	259,780	262,856	268,005	270,324	
	101000 Total		-	452,429	481,166	510,594	525,736	538,319	553,082	561,323	571,306	584,610	604,215	627,406	653,638	675,609
	182332 Dist 370121		-	-	-	-	-	-	-	-	-	0	0	0	62	123
	381121		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GP 391121		-	-	-	-	-	-	-	-	-	-	0	114	227	
	395121		-	-	-	-	-	-	-	-	-	-	-	0	1	
	397121		-	-	-	-	-	-	-	-	-	-	-	-	69	138
Intangible: 303120		-	-	-	-	-	-	-	-	-	-	-	-	845	1,691	
303121		394	394	394	394	408	419	411	407	407	407	410	856	1,299		
182332 Total		-	394	394	394	394	408	419	411	407	408	408	411	1,946	3,478	
<b>GL FERC Func Gro Plant Acct</b>		<b>201812</b>	<b>201901</b>	<b>201902</b>	<b>201903</b>	<b>201904</b>	<b>201905</b>	<b>201906</b>	<b>201907</b>	<b>201908</b>	<b>201909</b>	<b>201910</b>	<b>201911</b>	<b>201912</b>	<b>202001</b>	
Depreciation Expense Transferred	101000 Dist 370121		-	-	-	-	-	-	-	-	-	-	-	(1,416)	-	
	381121		-	-	-	-	-	-	-	-	-	-	-	-	-	
	GP 389421		-	-	-	-	-	-	-	-	-	-	-	-	-	
	391120		-	-	-	-	-	-	-	-	-	-	-	-	-	
	391121		-	-	-	-	-	-	-	-	-	-	-	(2,410)	-	
	395121		-	-	-	-	-	-	-	-	-	-	-	(6)	-	
	397121		-	-	-	-	-	-	-	-	-	-	-	(1,600)	-	
	Intangible: 303120		-	-	-	-	-	-	-	-	-	-	-	-	(19,609)	-
	303121		-	-	-	-	-	-	-	-	-	-	-	-	(11,125)	-
	101000 Total		-	-	-	-	-	-	-	-	-	-	-	-	(36,166)	-
	182332 Dist 370121		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	381121		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GP 391121		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	395121		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	397121		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible: 303120		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
303121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
182332 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Accumulated Depreciation	101000 Dist 370121	(68,171)	(108,578)	(159,106)	(222,729)	(294,846)	(377,239)	(472,302)	(574,626)	(691,078)	(825,161)	(978,431)	(1,151,088)	(1,336,132)	(1,546,671)	
	381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	GP 389421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	391120	(426,655)	(448,120)	(469,584)	(491,049)	(512,513)	(533,978)	(555,442)	(576,907)	(598,371)	(619,836)	(641,300)	(662,765)	(684,229)	(705,694)	
	391121	(192,567)	(249,188)	(305,814)	(362,465)	(419,144)	(475,863)	(532,626)	(589,403)	(646,196)	(703,021)	(759,863)	(816,803)	(868,843)	(931,713)	
	395121	(5,311)	(6,912)	(8,513)	(10,119)	(11,731)	(13,415)	(15,233)	(17,152)	(19,145)	(21,189)	(23,332)	(25,682)	(28,173)	(30,749)	
	397121	(33,699)	(40,435)	(47,290)	(54,498)	(62,327)	(70,917)	(80,426)	(90,723)	(112,368)	(135,094)	(158,384)	(182,507)	(201,945)	(215,066)	
	Intangible: 303120	(1,417,334)	(1,516,176)	(1,615,019)	(1,713,862)	(1,812,704)	(1,911,547)	(2,010,389)	(2,109,232)	(2,208,075)	(2,306,917)	(2,405,760)	(2,504,602)	(2,526,144)	(2,620,858)	
	303121	(923,380)	(1,150,137)	(1,395,195)	(1,656,080)	(1,922,988)	(2,191,386)	(2,460,834)	(2,726,647)	(2,907,292)	(3,164,356)	(3,422,579)	(3,683,845)	(3,916,328)	(4,186,652)	
	101000 Total	(3,067,117)	(3,519,545)	(4,000,521)	(4,510,802)	(5,036,253)	(5,574,344)	(6,127,252)	(6,684,690)	(7,182,526)	(7,775,574)	(8,389,650)	(9,027,292)	(9,561,793)	(10,237,402)	
	182332 Dist 370121	-	-	-	-	-	-	-	-	-	(0)	(1)	(2)	(7,271)	(7,394)	
	381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	GP 391121	-	-	-	-	-	-	-	-	-	-	-	(1)	(8,603)	(8,831)	
	395121	-	-	-	-	-	-	-	-	-	-	-	-	(36)	(37)	
	397121	-	-	-	-	-	-	-	-	-	-	-	-	(5,669)	(5,807)	
Intangible: 303120	-	-	-	-	-	-	-	-	-	-	-	-	-	(77,302)	(78,992)	
303121	(5,133)	(5,133)	(5,133)	(5,133)	(5,133)	(5,220)	(5,370)	(7,784)	(7,865)	(9,088)	(9,168)	(9,267)	(45,988)	(47,287)		
182332 Total	(5,133)	(5,133)	(5,133)	(5,133)	(5,133)	(5,220)	(5,370)	(7,784)	(7,865)	(9,088)	(9,170)	(9,270)	(144,869)	(148,347)		

(10,385,749)

	GL FERC	Func	Gro	Plant	Acc'	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	202101	202102	202103	
Ending Plant Balance	101000	Dist	370121	41,882,819	45,065,637	45,704,389	49,388,859	51,231,835	51,832,423	55,135,069	56,897,169	57,378,386	57,904,095	58,183,699	58,379,942	58,527,910	58,588,187			
			381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP	389421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			391120	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870
			391121	3,777,843	3,780,418	3,780,918	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447
			395121	233,070	236,629	238,838	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809
			397121	4,982,736	5,016,264	4,914,448	4,968,985	5,278,591	5,446,749	6,824,232	7,066,083	7,309,298	7,529,547	8,300,445	8,490,322	8,659,601	8,828,881	8,828,881	8,828,881	
		Intangible:	303120	14,191,918	14,191,918	14,191,918	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	
			303121	16,180,194	15,876,375	15,879,947	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	
		101000 Total		82,536,450	85,455,112	85,998,329	89,738,437	91,891,018	92,659,765	97,339,893	99,343,845	100,068,277	100,814,235	101,864,736	102,250,857	102,568,104	102,797,660			
	182332	182332	Dist	370121	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911
				381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			GP	391121	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124
				395121	217	217	217	217	217	217	217	217	217	217	217	217	217	217	217	217
				397121	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728
		Intangible:	303120	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	
			303121	475,240	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198		
		182332 Total		1,272,808	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766		
Additions		101000	Dist	370121	2,751,248	3,182,819	638,752	3,684,470	1,842,975	600,589	3,302,645	1,762,101	481,217	525,709	279,604	196,243	147,968	60,277		
				381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			GP	389421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				391120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				391121	5,005	2,575	500	297,529												
				395121	16,743	3,559	2,209	(29)												
				397121	259,128	33,528	(101,815)	54,537	309,605	168,159	1,377,482	241,851	243,215	220,250	770,897	189,877	169,279	169,279		
		Intangible:	303120	-	-	-	(295,716)													
			303121	128,679	(303,819)	3,572	(683)													
		101000 Total		3,160,802	2,918,662	543,217	3,740,108	2,152,581	768,747	4,680,128	2,003,952	724,432	745,959	1,050,501	386,121	317,247	229,556			
	182332	182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			GP	391121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				395121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				397121	271	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Intangible:	303120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
			303121	-	(3,042)	-	-	-	-	-	-	-	-	-	-	-	-			
		182332 Total		271	(3,042)	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers		101000	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			GP	389421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				391120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				391121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				395121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				397121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Intangible:	303120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
			303121	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
		101000 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	182332	182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			GP	391121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				395121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				397121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Intangible:	303120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
			303121	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
		182332 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-			



	GL FERC	Func	Gro	Plant	Acc:	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	202101	202102	202103	
Depreciation Expense Calculated	101000	Dist		370121		224,815	241,282	251,887	263,884	279,222	286,003	296,835	310,889	317,115	319,909	322,144	323,464	324,419	324,997	
				381121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP		389421		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				391120		21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	
				391121		62,922	62,986	63,011	65,495	67,974	67,974	67,974	67,974	67,974	67,974	67,974	67,974	67,974	67,974	
				395121		2,676	2,797	2,831	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	
				397121		13,751	14,165	14,069	14,002	14,517	15,194	17,384	19,678	20,365	21,022	22,426	23,787	24,296	24,775	
		Intangible:		303120		94,714	94,714	94,714	93,728	92,741	92,741	92,741	92,741	92,741	92,741	92,741	92,741	92,741	92,741	
				303121		271,659	270,183	267,652	267,676	267,671	267,671	267,671	267,671	267,671	267,671	267,671	267,671	267,671	267,671	
		101000 Total				692,002	707,591	715,629	729,093	746,434	753,892	766,913	783,261	790,174	793,625	797,263	799,945	801,409	802,467	
	182332	Dist		370121		123	123	123	123	123	123	123	123	123	123	123	123	123	123	
					381121		-	-	-	-	-	-	-	-	-	-	-	-	-	
			GP		391121		227	227	227	227	227	227	227	227	227	227	227	227	227	
					395121		1	1	1	1	1	1	1	1	1	1	1	1	1	
					397121		138	139	139	139	139	139	139	139	139	139	139	139	139	
		Intangible:		303120		1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691		
				303121		1,299	1,295	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291			
		182332 Total				3,479	3,475	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471		
Depreciation Expense Transferred		101000	Dist		370121		-	-	-	-	-	-	-	-	-	-	-	-	-	
					381121		-	-	-	-	-	-	-	-	-	-	-	-	-	
			GP		389421		-	-	-	-	-	-	-	-	-	-	-	-	-	
					391120		-	-	-	-	-	-	-	-	-	-	-	-	-	
					391121		-	-	-	-	-	-	-	-	-	-	-	-	-	
					395121		-	-	-	-	-	-	-	-	-	-	-	-	-	
					397121		-	-	-	-	-	-	-	-	-	-	-	-	-	
		Intangible:		303120		-	-	-	-	-	-	-	-	-	-	-	-	-		
				303121		-	-	-	-	-	-	-	-	-	-	-	-	-		
		101000 Total				-	-	-	-	-	-	-	-	-	-	-	-	-		
	182332	Dist		370121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
					381121		-	-	-	-	-	-	-	-	-	-	-	-	-	
			GP		391121		-	-	-	-	-	-	-	-	-	-	-	-	-	
					395121		-	-	-	-	-	-	-	-	-	-	-	-	-	
					397121		-	-	-	-	-	-	-	-	-	-	-	-	-	
		Intangible:		303120		-	-	-	-	-	-	-	-	-	-	-	-	-		
				303121		-	-	-	-	-	-	-	-	-	-	-	-			
		182332 Total				-	-	-	-	-	-	-	-	-	-	-	-			
Accumulated Depreciation		101000	Dist		370121		(1,771,486)	(2,012,768)	(2,264,654)	(2,528,538)	(2,807,761)	(3,093,764)	(3,390,599)	(3,701,488)	(4,018,603)	(4,338,512)	(4,660,655)	(4,984,119)	(5,308,539)	(5,633,536)
					381121		-	-	-	-	-	-	-	-	-	-	-	-	-	
			GP		389421		-	-	-	-	-	-	-	-	-	-	-	-	-	
					391120		(727,158)	(748,623)	(770,087)	(791,552)	(813,016)	(834,481)	(855,945)	(877,410)	(898,874)	(920,339)	(941,803)	(963,268)	(984,732)	(1,006,197)
					391121		(994,635)	(1,057,621)	(1,120,632)	(1,186,127)	(1,254,101)	(1,322,075)	(1,390,049)	(1,458,023)	(1,525,997)	(1,593,971)	(1,661,946)	(1,729,920)	(1,797,894)	(1,865,868)
					395121		(33,425)	(36,221)	(39,052)	(41,896)	(44,740)	(47,584)	(50,428)	(53,272)	(56,116)	(58,959)	(61,803)	(64,647)	(67,491)	(70,335)
					397121		(228,817)	(242,982)	(257,051)	(271,052)	(285,569)	(300,764)	(318,148)	(337,826)	(358,191)	(379,212)	(401,638)	(425,425)	(449,721)	(474,496)
		Intangible:		303120		(2,715,573)	(2,810,287)	(2,905,002)	(2,998,729)	(3,091,470)	(3,184,211)	(3,276,952)	(3,369,693)	(3,462,434)	(3,555,175)	(3,647,916)	(3,740,657)	(3,833,398)	(3,926,139)	
				303121		(4,458,310)	(4,728,493)	(4,996,145)	(5,263,822)	(5,531,492)	(5,799,163)	(6,066,834)	(6,334,504)	(6,602,175)	(6,869,846)	(7,137,516)	(7,405,187)	(7,672,858)	(7,940,528)	
		101000 Total				(10,929,404)	(11,636,995)	(12,352,623)	(13,081,716)	(13,828,150)	(14,582,041)	(15,348,954)	(16,132,215)	(16,922,389)	(17,716,014)	(18,513,277)	(19,313,222)	(20,114,631)	(20,917,098)	
	182332	Dist		370121		(7,516)	(7,639)	(7,762)	(7,885)	(8,008)	(8,130)	(8,253)	(8,376)	(8,499)	(8,621)	(8,744)	(8,867)	(8,990)	(9,112)	
					381121		-	-	-	-	-	-	-	-	-	-	-	-	-	
			GP		391121		(9,058)	(9,285)	(9,512)	(9,739)	(9,967)	(10,194)	(10,421)	(10,648)	(10,876)	(11,103)	(11,330)	(11,557)	(11,784)	(12,012)
					395121		(37)	(38)	(38)	(39)	(40)	(40)	(41)	(41)	(42)	(43)	(43)	(44)	(44)	(45)
					397121		(5,945)	(6,084)	(6,223)	(6,361)	(6,500)	(6,639)	(6,777)	(6,916)	(7,055)	(7,193)	(7,332)	(7,471)	(7,609)	(7,748)
		Intangible:		303120		(80,683)	(82,374)	(84,065)	(85,756)	(87,446)	(89,137)	(90,828)	(92,519)	(94,210)	(95,900)	(97,591)	(99,282)	(100,973)	(102,664)	
				303121		(48,586)	(49,881)	(51,171)	(52,462)	(53,753)	(55,043)	(56,334)	(57,625)	(58,915)	(60,206)	(61,497)	(62,788)	(64,078)	(65,369)	
		182332 Total				(151,826)	(155,301)	(158,772)	(162,242)	(165,713)	(169,184)	(172,654)	(176,125)	(179,596)	(183,066)	(186,537)	(190,008)	(193,479)	(196,949)	
						(11,081,230)	(11,792,295)	(12,511,395)	(13,243,958)	(13,993,863)	(14,751,225)	(15,521,608)	(16,308,340)	(17,101,985)	(17,899,080)	(18,699,815)	(19,503,230)	(20,308,110)	(21,114,047)	
								732,563	749,905	757,362	770,383	786,732	793,645	797,095	800,734	803,416	804,880	805,937		

	GL FERC	Func Gro	Plant Acc:	202104	202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203	202204	202205	
Ending Plant Balance	101000	Dist	370121	58,685,457	58,821,947	58,976,192	59,092,227	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	
			381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP	389421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			391120	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870
			391121	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447
			395121	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809	238,809
			397121	8,996,213	9,987,175	10,213,439	10,680,898	10,825,258	10,967,671	11,047,002	11,047,002	11,047,002	11,047,002	11,047,002	11,047,002	11,047,002	11,047,002	11,047,002
		Intangible:	303120	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202
			303121	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264
		101000 Total		103,062,262	104,189,715	104,570,224	105,153,717	105,345,524	105,487,937	105,567,268	105,567,268	105,567,268	105,567,268	105,567,268	105,567,268	105,567,268	105,567,268	105,567,268
		182332	Dist	370121	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911	44,911
				381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			GP	391121	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124	83,124
				395121	217	217	217	217	217	217	217	217	217	217	217	217	217	217
				397121	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728	50,728
		Intangible:	303120	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588
			303121	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198	472,198
	182332 Total		1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	1,269,766	
Additions	101000	Dist	370121	97,269	136,490	154,246	116,034	47,447										
			381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP	389421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			391120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			391121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			395121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			397121	167,333	990,962	226,264	467,459	144,360	142,413	79,331								
		Intangible:	303120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			303121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		101000 Total		264,602	1,127,453	380,509	583,493	191,807	142,413	79,331	-	-	-	-	-	-	-	-
		182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			GP	391121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				395121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				397121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Intangible:	303120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			303121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	182332 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers	101000	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP	389421	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			391120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			391121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			395121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			397121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Intangible:	303120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			303121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		101000 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				381121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			GP	391121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				395121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				397121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Intangible:	303120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			303121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	182332 Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

GL FERC Func Gro Plant Acc:		202104	202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203	202204	202205	
Depreciation Expense Calculated	101000 Dist	370121	325,434	326,083	326,890	327,640	328,094	328,225	328,225	328,225	328,225	328,225	328,225	328,225	328,225	
		381121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP	389421	-	-	-	-	-	-	-	-	-	-	-	-	
		391120	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	21,465	
		391121	67,974	67,974	67,974	67,974	67,974	67,974	67,974	67,974	67,974	67,974	67,974	67,974	67,974	
		395121	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	
		397121	25,252	26,893	28,618	29,600	30,467	30,873	31,187	31,300	31,300	31,300	31,300	31,300	31,300	
		Intangible: 303120	92,741	92,741	92,741	92,741	92,741	92,741	92,741	92,741	92,741	92,741	92,741	92,741	92,741	
		303121	267,671	267,671	267,671	267,671	267,671	267,671	267,671	267,671	267,671	267,671	267,671	267,671	267,671	
		101000 Total	803,381	805,670	808,201	809,934	811,255	811,793	812,107	812,219	812,219	812,219	812,219	812,219	812,219	
	182332 Dist	370121	123	123	123	123	123	123	123	123	123	123	123	123	123	
		381121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP	391121	227	227	227	227	227	227	227	227	227	227	227	227	
		395121	1	1	1	1	1	1	1	1	1	1	1	1		
		397121	139	139	139	139	139	139	139	139	139	139	139	139		
	Intangible: 303120	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691			
	303121	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291	1,291			
	182332 Total	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471	3,471			
<b>Depreciation Expense Transferred</b>																
GL FERC Func Gro Plant Acc:		202104	202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203	202204	202205	
Depreciation Expense Transferred	101000 Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		381121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP	389421	-	-	-	-	-	-	-	-	-	-	-	-	
		391120	-	-	-	-	-	-	-	-	-	-	-	-	-	
		391121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		395121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		397121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Intangible: 303120	-	-	-	-	-	-	-	-	-	-	-	-	-	
		303121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		101000 Total	-	-	-	-	-	-	-	-	-	-	-	-	-	
	182332 Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		381121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP	391121	-	-	-	-	-	-	-	-	-	-	-	-	
		395121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		397121	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Intangible: 303120	-	-	-	-	-	-	-	-	-	-	-	-	-		
	303121	-	-	-	-	-	-	-	-	-	-	-	-	-		
	182332 Total	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Accumulated Depreciation</b>																
GL FERC Func Gro Plant Acc:		202104	202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203	202204	202205	
Accumulated Depreciation	101000 Dist	370121	(5,958,970)	(6,285,053)	(6,611,943)	(6,939,583)	(7,267,676)	(7,595,902)	(7,924,127)	(8,252,352)	(8,580,577)	(8,908,802)	(9,237,028)	(9,565,253)	(9,893,478)	
		381121	-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP	389421	-	-	-	-	-	-	-	-	-	-	-	-	
		391120	(1,027,661)	(1,049,126)	(1,070,590)	(1,092,055)	(1,113,519)	(1,134,984)	(1,156,448)	(1,177,913)	(1,199,377)	(1,220,842)	(1,242,306)	(1,263,771)	(1,285,235)	
		391121	(1,933,842)	(2,001,816)	(2,069,790)	(2,137,764)	(2,205,738)	(2,273,713)	(2,341,687)	(2,409,661)	(2,477,635)	(2,545,609)	(2,613,583)	(2,681,557)	(2,749,531)	
		395121	(73,178)	(76,022)	(78,866)	(81,710)	(84,554)	(87,398)	(90,241)	(93,085)	(95,929)	(98,773)	(101,617)	(104,460)	(107,304)	
		397121	(499,748)	(526,642)	(555,259)	(584,859)	(615,326)	(646,200)	(677,387)	(708,687)	(739,987)	(771,287)	(802,587)	(833,886)	(865,186)	
		Intangible: 303120	(4,018,880)	(4,111,620)	(4,204,361)	(4,297,102)	(4,389,843)	(4,482,584)	(4,575,325)	(4,668,066)	(4,760,807)	(4,853,548)	(4,946,289)	(5,039,030)	(5,131,771)	
		303121	(8,208,199)	(8,475,870)	(8,743,540)	(9,011,211)	(9,278,882)	(9,546,552)	(9,814,223)	(10,081,894)	(10,349,564)	(10,617,235)	(10,884,906)	(11,152,576)	(11,420,247)	
		101000 Total	(21,720,479)	(22,526,149)	(23,334,350)	(24,144,285)	(24,955,539)	(25,767,332)	(26,579,438)	(27,391,657)	(28,203,877)	(29,016,096)	(29,828,315)	(30,640,534)	(31,452,753)	
	182332 Dist	370121	(9,235)	(9,358)	(9,481)	(9,603)	(9,726)	(9,849)	(9,972)	(10,094)	(10,217)	(10,340)	(10,463)	(10,585)		
		381121	-	-	-	-	-	-	-	-	-	-	-	-		
		GP	391121	(12,239)	(12,466)	(12,693)	(12,920)	(13,148)	(13,375)	(13,602)	(13,829)	(14,056)	(14,284)	(14,511)		
		395121	(45)	(46)	(47)	(47)	(48)	(48)	(49)	(50)	(50)	(51)	(51)	(52)		
		397121	(7,887)	(8,025)	(8,164)	(8,303)	(8,441)	(8,580)	(8,719)	(8,857)	(8,996)	(9,135)	(9,273)	(9,412)		
	Intangible: 303120	(104,354)	(106,045)	(107,736)	(109,427)	(111,118)	(112,808)	(114,499)	(116,190)	(117,881)	(119,572)	(121,263)	(122,953)			
	303121	(66,660)	(67,950)	(69,241)	(70,532)	(71,822)	(73,113)	(74,404)	(75,694)	(76,985)	(78,276)	(79,566)	(80,857)			
	182332 Total	(200,420)	(203,891)	(207,361)	(210,832)	(214,303)	(217,773)	(221,244)	(224,715)	(228,185)	(231,656)	(235,127)	(238,598)			
		(21,920,899)	(22,730,040)	(23,541,712)	(24,355,117)	(25,169,842)	(25,985,105)	(26,800,683)	(27,616,372)	(28,432,062)	(29,247,752)	(30,063,442)	(30,879,131)			
		806,851	809,141	811,672	813,405	814,725	815,263	815,577	815,690	815,690	815,690	815,690	815,690			

	GL FERC	Func Gro	Plant Acc'	202206	202207	202208	202209	202210	202211	202212	201912
Ending Plant Balance	101000	Dist	370121	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	59,139,674	36,738,216
			381121	-	-	-	-	-	-	-	-
		GP	389421	-	-	-	-	-	-	-	-
			391120	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870	1,287,870
			391121	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	4,078,447	3,771,535
			395121	238,809	238,809	238,809	238,809	238,809	238,809	238,809	216,367
			397121	11,047,002	11,047,002	11,047,002	11,047,002	11,047,002	11,047,002	11,047,002	4,538,567
		Intangible:	303120	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	13,896,202	14,191,918
			303121	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	15,879,264	16,021,803
		101000 Total		<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>105,567,268</u>	<u>76,766,276</u>
		182332	Dist	370121	44,911	44,911	44,911	44,911	44,911	44,911	44,911
				381121	-	-	-	-	-	-	-
			GP	391121	83,124	83,124	83,124	83,124	83,124	83,124	83,124
				395121	217	217	217	217	217	217	217
			397121	50,728	50,728	50,728	50,728	50,728	50,728	50,458	
	Intangible:	303120	618,588	618,588	618,588	618,588	618,588	618,588	618,588	618,588	
		303121	<u>472,198</u>	<u>472,198</u>	<u>472,198</u>	<u>472,198</u>	<u>472,198</u>	<u>472,198</u>	<u>472,198</u>	<u>475,240</u>	
	182332 Total		<u>1,269,766</u>	<u>1,269,766</u>	<u>1,269,766</u>	<u>1,269,766</u>	<u>1,269,766</u>	<u>1,269,766</u>	<u>1,269,766</u>	<u>1,272,537</u>	
Additions	101000	Dist	370121	-	-	-	-	-	-	-	-
			381121	-	-	-	-	-	-	-	-
		GP	389421	-	-	-	-	-	-	-	-
			391120	-	-	-	-	-	-	-	-
			391121	-	-	-	-	-	-	-	-
			395121	-	-	-	-	-	-	-	-
			397121	-	-	-	-	-	-	-	-
		Intangible:	303120	-	-	-	-	-	-	-	-
			303121	-	-	-	-	-	-	-	-
		101000 Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		182332	Dist	370121	-	-	-	-	-	-	-
				381121	-	-	-	-	-	-	-
			GP	391121	-	-	-	-	-	-	-
				395121	-	-	-	-	-	-	-
			397121	-	-	-	-	-	-	-	
	Intangible:	303120	-	-	-	-	-	-	-	-	
		303121	-	-	-	-	-	-	-	-	
	182332 Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Transfers	101000	Dist	370121	-	-	-	-	-	-	-	-
			381121	-	-	-	-	-	-	-	-
		GP	389421	-	-	-	-	-	-	-	-
			391120	-	-	-	-	-	-	-	-
			391121	-	-	-	-	-	-	-	-
			395121	-	-	-	-	-	-	-	-
			397121	-	-	-	-	-	-	-	-
		Intangible:	303120	-	-	-	-	-	-	-	-
			303121	-	-	-	-	-	-	-	-
		101000 Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		182332	Dist	370121	-	-	-	-	-	-	-
				381121	-	-	-	-	-	-	-
			GP	391121	-	-	-	-	-	-	-
				395121	-	-	-	-	-	-	-
			397121	-	-	-	-	-	-	-	
	Intangible:	303120	-	-	-	-	-	-	-	-	
		303121	-	-	-	-	-	-	-	-	
	182332 Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

	GL FERC	Func	Gro	Plant	Acc:	202206	202207	202208	202209	202210	202211	202212	201912	
Depreciation Expense Calculated	101000	Dist		370121		328,225	328,225	328,225	328,225	328,225	328,225	328,225	1,273,689	
				381121		-	-	-	-	-	-	-	-	
		GP		389421		-	-	-	-	-	-	-	-	
				391120		21,465	21,465	21,465	21,465	21,465	21,465	21,465	257,574	
				391121		67,974	67,974	67,974	67,974	67,974	67,974	67,974	681,776	
				395121		2,844	2,844	2,844	2,844	2,844	2,844	2,844	22,890	
				397121		31,300	31,300	31,300	31,300	31,300	31,300	31,300	114,938	
			Intangible:	303120		92,741	92,741	92,741	92,741	92,741	92,741	92,741	1,164,441	
				303121		267,671	267,671	267,671	267,671	267,671	267,671	267,671	3,112,350	
		101000 Total				812,219	812,219	812,219	812,219	812,219	812,219	812,219	6,627,658	
	182332	Dist		370121		123	123	123	123	123	123	123	123	
					381121		-	-	-	-	-	-	-	-
			GP		391121		227	227	227	227	227	227	227	
					395121		1	1	1	1	1	1	1	
					397121		139	139	139	139	139	139	139	
			Intangible:	303120		1,691	1,691	1,691	1,691	1,691	1,691	1,691		
				303121		1,291	1,291	1,291	1,291	1,291	1,291	1,291		
		182332 Total				3,471	3,471	3,471	3,471	3,471	3,471	3,471		
Depreciation Expense Transferred	101000	Dist		370121		-	-	-	-	-	-	-		
				381121		-	-	-	-	-	-	-	-	
		GP		389421		-	-	-	-	-	-	-	-	
				391120		-	-	-	-	-	-	-	-	
				391121		-	-	-	-	-	-	-	-	
				395121		-	-	-	-	-	-	-	-	
				397121		-	-	-	-	-	-	-	-	
			Intangible:	303120		-	-	-	-	-	-	-	-	
				303121		-	-	-	-	-	-	-	-	
		101000 Total				-	-	-	-	-	-	-	-	
	182332	Dist		370121		-	-	-	-	-	-	-	-	
					381121		-	-	-	-	-	-	-	-
			GP		391121		-	-	-	-	-	-	-	-
					395121		-	-	-	-	-	-	-	-
					397121		-	-	-	-	-	-	-	-
			Intangible:	303120		-	-	-	-	-	-	-	-	
				303121		-	-	-	-	-	-	-	-	
		182332 Total				-	-	-	-	-	-	-	-	
Accumulated Depreciation	101000	Dist		370121		(10,549,928)	(10,878,154)	(11,206,379)	(11,534,604)	(11,862,829)	(12,191,054)	(12,519,280)		
				381121		-	-	-	-	-	-	-	-	
		GP		389421		-	-	-	-	-	-	-	-	
				391120		(1,328,164)	(1,349,629)	(1,371,093)	(1,392,558)	(1,414,022)	(1,435,487)	(1,456,951)		
				391121		(2,885,480)	(2,953,454)	(3,021,428)	(3,089,402)	(3,157,376)	(3,225,350)	(3,293,324)		
				395121		(112,992)	(115,836)	(118,680)	(121,523)	(124,367)	(127,211)	(130,055)		
				397121		(927,786)	(959,086)	(990,386)	(1,021,685)	(1,052,985)	(1,084,285)	(1,115,585)		
			Intangible:	303120		(5,317,253)	(5,409,994)	(5,502,735)	(5,595,475)	(5,688,216)	(5,780,957)	(5,873,698)		
				303121		(11,955,588)	(12,223,259)	(12,490,930)	(12,758,600)	(13,026,271)	(13,293,942)	(13,561,612)		
		101000 Total				(33,077,191)	(33,889,410)	(34,701,629)	(35,513,848)	(36,326,067)	(37,138,286)	(37,950,505)		
	182332	Dist		370121		(10,954)	(11,076)	(11,199)	(11,322)	(11,445)	(11,567)	(11,690)		
					381121		-	-	-	-	-	-	-	-
			GP		391121		(15,420)	(15,647)	(15,874)	(16,101)	(16,328)	(16,556)	(16,783)	
					395121		(54)	(54)	(55)	(56)	(56)	(57)	(57)	
					397121		(9,828)	(9,967)	(10,105)	(10,244)	(10,382)	(10,521)	(10,660)	
			Intangible:	303120		(128,026)	(129,717)	(131,407)	(133,098)	(134,789)	(136,480)	(138,171)		
				303121		(84,729)	(86,020)	(87,310)	(88,601)	(89,892)	(91,182)	(92,473)		
		182332 Total				(249,010)	(252,480)	(255,951)	(259,422)	(262,892)	(266,363)	(269,834)		
					(33,326,201)	(34,141,890)	(34,957,580)	(35,773,270)	(36,588,960)	(37,404,649)	(38,220,339)			
					815,690	815,690	815,690	815,690	815,690	815,690	815,690			

GL FERC	Func	Gro	Plant	Acc	201812	201901	201902	201903	201904	201905	201906	201907
101000	Dist		370121		(68,171)	(108,578)	(159,106)	(222,729)	(294,846)	(377,239)	(472,302)	(574,626)
			381121		-	-	-	-	-	-	-	-
	GP		389421		-	-	-	-	-	-	-	-
			391120		(426,655)	(448,120)	(469,584)	(491,049)	(512,513)	(533,978)	(555,442)	(576,907)
			391121		(192,567)	(249,188)	(305,814)	(362,465)	(419,144)	(475,863)	(532,626)	(589,403)
			395121		(5,311)	(6,912)	(8,513)	(10,119)	(11,731)	(13,415)	(15,233)	(17,152)
			397121		(33,699)	(40,435)	(47,290)	(54,498)	(62,327)	(70,917)	(80,426)	(90,723)
	Intangible:		303120		(1,417,334)	(1,516,176)	(1,615,019)	(1,713,862)	(1,812,704)	(1,911,547)	(2,010,389)	(2,109,232)
			303121		(923,380)	(1,150,137)	(1,395,195)	(1,656,080)	(1,922,988)	(2,191,386)	(2,460,834)	(2,726,647)
101000	Total				<u>(3,067,117)</u>	<u>(3,519,545)</u>	<u>(4,000,521)</u>	<u>(4,510,802)</u>	<u>(5,036,253)</u>	<u>(5,574,344)</u>	<u>(6,127,252)</u>	<u>(6,684,690)</u>
182332	Dist		370121		-	-	-	-	-	-	-	-
			381121		-	-	-	-	-	-	-	-
	GP		391121		-	-	-	-	-	-	-	-
			395121		-	-	-	-	-	-	-	-
			397121		-	-	-	-	-	-	-	-
	Intangible:		303120		-	-	-	-	-	-	-	-
			303121		(5,133)	(5,133)	(5,133)	(5,133)	(5,133)	(5,220)	(5,370)	(7,784)
182332	Total				<u>(5,133)</u>	<u>(5,133)</u>	<u>(5,133)</u>	<u>(5,133)</u>	<u>(5,133)</u>	<u>(5,220)</u>	<u>(5,370)</u>	<u>(7,784)</u>

GL FERC	Func	Gro	Plant	Acc	201812	201901	201902	201903	201904	201905	201906	201907
101000	Dist		370121			(40,407)	(50,528)	(63,623)	(72,117)	(82,393)	(95,063)	(102,325)
			381121			-	-	-	-	-	-	-
	GP		389421			-	-	-	-	-	-	-
			391120			(21,465)	(21,465)	(21,465)	(21,465)	(21,465)	(21,465)	(21,465)
			391121			(56,621)	(56,626)	(56,651)	(56,678)	(56,720)	(56,763)	(56,776)
			395121			(1,601)	(1,601)	(1,606)	(1,612)	(1,684)	(1,818)	(1,919)
			397121			(6,736)	(6,855)	(7,207)	(7,830)	(8,589)	(9,509)	(10,297)
	Intangible:		303120			(98,843)	(98,843)	(98,843)	(98,843)	(98,843)	(98,843)	(98,843)
			303121			(226,757)	(245,059)	(260,885)	(266,908)	(268,398)	(269,448)	(265,813)
101000	Total				<u>-</u>	<u>(452,428)</u>	<u>(480,976)</u>	<u>(510,280)</u>	<u>(525,452)</u>	<u>(538,091)</u>	<u>(552,909)</u>	<u>(557,437)</u>
182332	Dist		370121			-	-	-	-	-	-	-
			381121			-	-	-	-	-	-	-
	GP		391121			-	-	-	-	-	-	-
			395121			-	-	-	-	-	-	-
			397121			-	-	-	-	-	-	-
	Intangible:		303120			-	-	-	-	-	-	-
			303121			-	-	-	-	(87)	(151)	(2,414)
182332	Total				<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(87)</u>	<u>(151)</u>	<u>(2,414)</u>

Avista

2) AMI-Plant and AFUDC Detail.xlsx

Summary-AD E

GL FERC	Func	Gro	Plant	Acc	201812	201901	201902	201903	201904	201905	201906	201907
101000	Dist		370121			-	-	-	-	-	-	-
			381121			-	-	-	-	-	-	-
	GP		389421			-	-	-	-	-	-	-
			391120			-	-	-	-	-	-	-
			391121			-	-	-	-	-	-	-
			395121			-	-	-	-	-	-	-
			397121			-	-	-	-	-	-	-
	Intangible:		303120			-	-	-	-	-	-	-
			303121			-	-	-	-	-	-	-
101000	Total				-	-	-	-	-	-	-	-
182332	Dist		370121									
			381121									
	GP		391121									
			395121									
			397121									
	Intangible:		303120									
			303121		(5,133)	-	-	-	-	-	-	-
182332	Total				(5,133)	-	-	-	-	-	-	-

GL FERC	Func	Gro	Plant	Acc	201908	201909	201910	201911	201912	202001	202002	202003
101000	Dist		370121		(691,078)	(825,161)	(978,431)	(1,151,088)	(1,336,132)	(1,546,918)	(1,771,981)	(2,013,511)
			381121		-	-	-	-	-	-	-	-
	GP		389421		-	-	-	-	-	-	-	-
			391120		(598,371)	(619,836)	(641,300)	(662,765)	(684,229)	(705,694)	(727,158)	(748,623)
			391121		(646,196)	(703,021)	(759,863)	(816,803)	(868,843)	(932,980)	(997,170)	(1,061,422)
			395121		(19,145)	(21,189)	(23,332)	(25,682)	(28,173)	(30,752)	(33,430)	(36,229)
			397121		(112,368)	(135,094)	(158,384)	(182,507)	(201,945)	(227,966)	(255,222)	(283,292)
	Intangible:		303120		(2,208,075)	(2,306,917)	(2,405,760)	(2,504,602)	(2,526,144)	(2,624,986)	(2,723,829)	(2,822,671)
			303121		(2,907,292)	(3,164,356)	(3,422,579)	(3,683,845)	(3,916,328)	(4,190,345)	(4,465,742)	(4,739,071)
101000	Total				<u>(7,182,526)</u>	<u>(7,775,574)</u>	<u>(8,389,650)</u>	<u>(9,027,292)</u>	<u>(9,561,793)</u>	<u>(10,259,641)</u>	<u>(10,974,532)</u>	<u>(11,704,819)</u>
182332	Dist		370121		-	(0)	(1)	(2)	(7,271)	(7,272)	(7,274)	(7,275)
			381121		-	-	-	-	-	-	-	-
	GP		391121		-	-	-	(1)	(8,603)	(8,722)	(8,840)	(8,958)
			395121		-	-	-	-	(36)	(36)	(36)	(36)
			397121		-	-	-	-	(5,669)	(5,669)	(5,670)	(5,671)
	Intangible:		303120		-	-	-	-	(77,302)	(77,302)	(77,302)	(77,302)
			303121		(7,865)	(9,088)	(9,168)	(9,267)	(45,988)	(46,260)	(46,532)	(46,773)
182332	Total				<u>(7,865)</u>	<u>(9,088)</u>	<u>(9,170)</u>	<u>(9,270)</u>	<u>(144,869)</u>	<u>(145,261)</u>	<u>(145,653)</u>	<u>(146,016)</u>
<b>GL FERC</b>	<b>Func</b>	<b>Gro</b>	<b>Plant</b>	<b>Acc</b>	<b>201908</b>	<b>201909</b>	<b>201910</b>	<b>201911</b>	<b>201912</b>	<b>202001</b>	<b>202002</b>	<b>202003</b>
101000	Dist		370121		(116,452)	(134,083)	(153,270)	(172,657)	(190,896)	(210,787)	(225,063)	(241,530)
			381121		-	-	-	-	-	-	-	-
	GP		389421		-	-	-	-	-	-	-	-
			391120		(21,465)	(21,465)	(21,465)	(21,465)	(21,465)	(21,465)	(21,465)	(21,465)
			391121		(56,794)	(56,825)	(56,842)	(56,940)	(58,174)	(64,137)	(64,190)	(64,253)
			395121		(1,993)	(2,044)	(2,143)	(2,350)	(2,521)	(2,579)	(2,678)	(2,799)
			397121		(21,645)	(22,726)	(23,291)	(24,123)	(23,507)	(26,022)	(27,256)	(28,069)
	Intangible:		303120		(98,843)	(98,843)	(98,843)	(98,843)	(79,234)	(98,843)	(98,843)	(98,843)
			303121		(258,143)	(257,064)	(258,223)	(261,266)	(257,884)	(274,017)	(275,397)	(273,329)
101000	Total				<u>(575,333)</u>	<u>(593,049)</u>	<u>(614,075)</u>	<u>(637,642)</u>	<u>(633,680)</u>	<u>(697,848)</u>	<u>(714,891)</u>	<u>(730,287)</u>
182332	Dist		370121		-	(0)	(1)	(1)	(1,417)	(1)	(1)	(1)
			381121		-	-	-	-	-	-	-	-
	GP		391121		-	-	-	(1)	(2,469)	(118)	(118)	(118)
			395121		-	-	-	-	(6)	-	-	-
			397121		-	-	-	-	(1,600)	-	(1)	(2)
	Intangible:		303120						(19,609)			
			303121		(81)	(1,223)	(81)	(99)	(11,320)	(272)	(272)	(242)
182332	Total				<u>(81)</u>	<u>(1,223)</u>	<u>(82)</u>	<u>(100)</u>	<u>(36,421)</u>	<u>(391)</u>	<u>(392)</u>	<u>(363)</u>

Avista

2) AMI-Plant and AFUDC Detail.xlsx

Summary-AD E



GL FERC	Func	Gro	Plant	Acc	201908	201909	201910	201911	201912	202001	202002	202003
101000	Dist		370121		-	-	-	-	5,852	-	-	-
			381121		-	-	-	-	-	-	-	-
	GP		389421		-	-	-	-	-	-	-	-
			391120		-	-	-	-	-	-	-	-
			391121		-	-	-	-	6,133	-	-	-
			395121		-	-	-	-	30	-	-	-
			397121		-	-	-	-	4,070	-	-	-
	Intangible:		303120		-	-	-	-	57,693	-	-	-
			303121		77,497	-	-	-	25,401	-	-	-
101000	Total				77,497	-	-	-	99,179	-	-	-
182332	Dist		370121		-	-	-	-	(5,852)	-	-	-
			381121		-	-	-	-	-	-	-	-
	GP		391121		-	-	-	-	(6,133)	-	-	-
			395121		-	-	-	-	(30)	-	-	-
			397121		-	-	-	-	(4,070)	-	-	-
	Intangible:		303120		-	-	-	-	(57,693)	-	-	-
			303121		-	-	-	-	(25,401)	-	-	-
182332	Total				-	-	-	-	(99,179)	-	-	-

<b>GL FERC</b>	<b>Func</b>	<b>Gro</b>	<b>Plant</b>	<b>Acc</b>	<b>202004</b>	<b>201912</b>
101000	Dist		370121		(2,265,646)	(1,336,132)
			381121		-	-
	GP		389421		-	-
			391120		(770,087)	(684,229)
			391121		(1,125,701)	(868,843)
			395121		(39,063)	(28,173)
			397121		(311,171)	(201,945)
	Intangible:	303120			(2,921,514)	(2,526,144)
		303121			(5,009,155)	(3,916,328)
101000	Total				<u>(12,442,336)</u>	<u>(9,561,793)</u>
182332	Dist		370121		(7,277)	(7,271)
			381121		-	-
	GP		391121		(9,076)	(8,603)
			395121		(36)	(36)
			397121		(5,673)	(5,669)
	Intangible:	303120			(77,302)	(77,302)
		303121			(46,984)	(45,988)
182332	Total				<u>(146,348)</u>	<u>(144,869)</u>

<b>GL FERC</b>	<b>Func</b>	<b>Gro</b>	<b>Plant</b>	<b>Acc</b>	<b>202004</b>	<b>201912</b>
101000	Dist		370121		(252,135)	(1,273,813)
			381121		-	-
	GP		389421		-	-
			391120		(21,465)	(257,574)
			391121		(64,278)	(682,409)
			395121		(2,834)	(22,891)
			397121		(27,880)	(172,316)
	Intangible:	303120			(98,843)	(1,166,502)
		303121			(270,084)	(3,095,846)
101000	Total				<u>(737,517)</u>	<u>(6,671,352)</u>
182332	Dist		370121		(1)	(1,419)
			381121		-	-
	GP		391121		(118)	(2,470)
			395121		-	(6)
			397121		(2)	(1,600)
	Intangible:	303120				(19,609)
		303121			(211)	(15,454)
182332	Total				<u>(332)</u>	<u>(40,558)</u>

Avista

2) AMI-Plant and AFUDC Detail.xlsx

Summary-AD E

<b>GL FERC</b>	<b>Func</b>	<b>Gro Plant Acc</b>	<b>202004</b>	<b>201912</b>
101000	Dist	370121	-	5,852
		381121	-	-
	GP	389421	-	-
		391120	-	-
		391121	-	6,133
		395121	-	30
		397121	-	4,070
	Intangible:	303120	-	57,693
		303121	-	102,899
101000	Total		-	<u>176,676</u>
182332	Dist	370121	-	(5,852)
		381121	-	-
	GP	391121	-	(6,133)
		395121	-	(30)
		397121	-	(4,070)
	Intangible:	303120	-	(57,693)
		303121	-	(25,401)
182332	Total		-	<u>(99,179)</u>

	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	202207	202208	202209	AMA
Distribution	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081
General Plant	4,638,534	4,661,073	4,661,073	4,661,073	4,661,073	4,661,073	4,661,073	4,661,073	4,661,073	4,661,073	4,661,073	4,661,073	4,661,073	4,660,134
Intangible	8,572,608	8,572,608	8,572,608	8,572,608	8,572,608	8,572,608	8,572,608	8,572,608	8,572,608	8,572,608	8,572,608	8,572,608	8,572,608	8,572,608
Total Cost	<u>38,517,222</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,538,823</u>
Distribution	(3,317,268)	(3,457,857)	(3,598,447)	(3,739,036)	(3,879,625)	(4,020,215)	(4,160,804)	(4,301,393)	(4,441,983)	(4,582,572)	(4,723,161)	(4,863,751)	(5,004,340)	(4,160,804)
General Plant	(1,166,542)	(1,200,283)	(1,234,055)	(1,267,827)	(1,301,599)	(1,335,371)	(1,369,143)	(1,402,916)	(1,436,688)	(1,470,460)	(1,504,232)	(1,538,004)	(1,571,776)	(1,369,145)
Intangible	(4,000,628)	(4,101,065)	(4,201,502)	(4,301,939)	(4,402,375)	(4,502,812)	(4,603,249)	(4,703,686)	(4,804,123)	(4,904,559)	(5,004,996)	(5,105,433)	(5,205,870)	(4,603,249)
Total A/D	<u>(8,484,439)</u>	<u>(8,759,205)</u>	<u>(9,034,003)</u>	<u>(9,308,802)</u>	<u>(9,583,600)</u>	<u>(9,858,398)</u>	<u>(10,133,196)</u>	<u>(10,407,995)</u>	<u>(10,682,793)</u>	<u>(10,957,591)</u>	<u>(11,232,390)</u>	<u>(11,507,188)</u>	<u>(11,781,986)</u>	<u>(10,133,198)</u>
ADFIT														
Distribution		140,589	140,589	140,589	140,589	140,589	140,589	140,589	140,589	140,589	140,589	140,589	140,589	1,687,072
General Plant		33,740	33,772	33,772	33,772	33,772	33,772	33,772	33,772	33,772	33,772	33,772	33,772	405,234
Intangible		100,437	100,437	100,437	100,437	100,437	100,437	100,437	100,437	100,437	100,437	100,437	100,437	1,205,242
Total Deprec Exp		<u>274,766</u>	<u>274,798</u>	<u>274,798</u>	<u>274,798</u>	<u>274,798</u>	<u>274,798</u>	<u>274,798</u>	<u>274,798</u>	<u>274,798</u>	<u>274,798</u>	<u>274,798</u>	<u>274,798</u>	<u>3,297,548</u>
AFUDC Cost	402,389	402,389	402,389	402,389	402,389	402,389	402,389	402,389	402,389	402,389	402,389	402,389	402,389	402,389
AFUDC A/D	<u>(70,813)</u>	<u>(71,913)</u>	<u>(73,013)</u>	<u>(74,113)</u>	<u>(75,212)</u>	<u>(76,312)</u>	<u>(77,412)</u>	<u>(78,512)</u>	<u>(79,612)</u>	<u>(80,712)</u>	<u>(81,812)</u>	<u>(82,911)</u>	<u>(84,011)</u>	<u>(77,412)</u>
Net AFUDC	<u>331,576</u>	<u>330,476</u>	<u>329,376</u>	<u>328,277</u>	<u>327,177</u>	<u>326,077</u>	<u>324,977</u>	<u>323,877</u>	<u>322,777</u>	<u>321,677</u>	<u>320,578</u>	<u>319,478</u>	<u>318,378</u>	<u>324,977</u>
AFUDC Amortization		1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,198

	GL FERC	Func	Gro	Plant	Acct	201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	202001	
Ending Plant Balance	101000	Dist	370121	0.0666		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			381121	0.066667		4,076,144	4,304,262	5,225,871	6,984,606	7,655,749	8,561,740	10,876,422	11,379,896	12,593,090	13,743,349	13,713,394	14,614,430	17,479,992	18,017,134	
		GP	389421	0.066667		2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368
			391120	0.2		392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728
			391121	0.2		965,797	965,905	965,983	966,836	966,956	968,354	968,558	968,824	969,204	969,963	969,824	970,272	1,066,026	1,066,158	
			395121	0.1429		28,760	28,760	28,760	29,069	29,069	29,069	30,390	30,377	30,377	35,070	35,070	35,070	34,649	34,649	
			397121	0.034		684,623	706,224	708,589	776,814	833,352	929,196	1,017,809	1,087,318	1,165,429	1,197,812	1,223,163	1,282,872	1,309,466	1,362,041	
		Intangible	303120	0.080086		4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,516,367	4,327,733	4,327,733	
			303121	0.202279		3,711,178	3,981,989	4,335,501	4,520,963	4,538,355	4,569,771	4,572,174	4,572,414	4,392,215	4,392,847	4,392,732	4,393,112	4,345,767	4,345,863	
		101000 Total				14,377,965	14,898,603	16,176,167	18,189,751	18,934,943	19,969,593	22,376,816	22,950,292	24,061,779	25,250,504	25,245,647	26,207,219	28,958,728	29,548,674	
		182332	Dist	370121	0.0328		-	-	-	-	-	-	-	-	-	-	-	-	-	-
				381121	0.0328		-	-	-	-	-	-	-	-	-	-	-	-	42,310	42,310
		GP	391121	0.0328		-	-	-	-	-	-	-	-	-	-	-	-	-	23,586	23,586
				395121	0.0328		-	-	-	-	-	-	-	-	-	-	-	-	421	421
				397121	0.0328		-	-	-	-	-	-	-	-	-	-	-	-	14,336	14,336
	Intangible	303120	0.0328		-	-	-	-	-	-	-	-	-	-	-	-	-	188,634	188,634	
			303121	0.0328		40,933	40,933	40,933	40,933	40,933	43,897	43,116	42,354	42,354	42,354	42,354	42,354	133,890	133,890	
	182332 Total				40,933	40,933	40,933	40,933	40,933	43,897	43,116	42,354	42,354	42,354	42,354	42,354	42,354	403,176	403,176	
Additions	101000	Dist	370121			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			381121			228,118	921,609	1,758,735	671,143	905,992	2,314,682	503,474	1,213,194	1,150,259	(29,954)	901,036	2,907,872	537,143		
		GP	389421			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			391120			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			391121			108	78	853	120	1,398	204	266	380	759	(138)	447	117,358	132		
			395121			-	-	309	-	-	1,321	(13)	4,693	-	-	-	-	-		
			397121			21,601	2,364	68,226	56,537	95,844	88,614	69,509	78,111	32,383	25,351	59,709	40,930	52,575		
		Intangible	303120			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			303121			270,811	353,512	185,462	17,392	31,416	2,403	241	1,288	632	(115)	380	42,137	96		
		101000 Total				-	520,638	1,277,564	2,013,585	745,192	1,034,650	2,407,223	573,477	1,292,974	1,188,725	(4,857)	961,572	3,108,296	589,946	
		182332	Dist	370121			-	-	-	-	-	-	-	-	-	-	-	-	-	
				381121			-	-	-	-	-	-	-	-	-	-	-	-	-	
		GP	391121			-	-	-	-	-	-	-	-	-	-	-	-	-	1,982	
				395121			-	-	-	-	-	-	-	-	-	-	-	-	-	
				397121			-	-	-	-	-	-	-	-	-	-	-	-	-	
	Intangible	303120			-	-	-	-	-	-	-	-	-	-	-	-	-	-		
			303121			-	-	-	-	2,964	(781)	(762)	-	-	-	-	2,053	-		
	182332 Total				-	-	-	-	-	2,964	(781)	(762)	-	-	-	-	4,034	-		
Transfers	101000	Dist	370121			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			381121			-	-	-	-	-	-	-	-	-	-	-	-	(42,310)	-	
		GP	389421			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			391120			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			391121			-	-	-	-	-	-	-	-	-	-	-	-	(21,604)	-	
			395121			-	-	-	-	-	-	-	-	-	-	-	-	(421)	-	
			397121			-	-	-	-	-	-	-	-	-	-	-	-	(14,336)	-	
		Intangible	303120			-	-	-	-	-	-	-	-	-	-	-	-	(188,634)	-	
			303121			-	-	-	-	-	-	-	-	(181,487)	-	-	-	(89,483)	-	
		101000 Total				-	-	-	-	-	-	-	-	(181,487)	-	-	-	(356,788)	-	
		182332	Dist	370121			-	-	-	-	-	-	-	-	-	-	-	-	-	
				381121			-	-	-	-	-	-	-	-	-	-	-	-	42,310	
		GP	391121			-	-	-	-	-	-	-	-	-	-	-	-	-	21,604	
				395121			-	-	-	-	-	-	-	-	-	-	-	-	421	
				397121			-	-	-	-	-	-	-	-	-	-	-	-	14,336	
	Intangible	303120			-	-	-	-	-	-	-	-	-	-	-	-	-	188,634		
			303121			-	-	-	-	-	-	-	-	-	-	-	-	89,483		
	182332 Total				-	-	-	-	-	-	-	-	-	-	-	-	-	356,788		

				201812	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	202001	
Depreciation Expense Calculated	GL FERC	Func Gro	Plant Acct															
	101000	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			381121		23,279	26,473	33,918	40,668	45,049	53,995	61,823	66,592	73,157	76,269	78,688	89,151	98,603	
		GP	389421		13	13	13	13	13	13	13	13	13	13	13	13	13	
			391120		6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	
			391121		16,098	16,099	16,107	16,115	16,128	16,141	16,145	16,150	16,160	16,165	16,167	16,969	17,768	
			395121		342	342	344	346	346	354	362	362	390	418	418	415	413	
			397121		1,970	2,004	2,104	2,281	2,497	2,758	2,982	3,191	3,348	3,430	3,550	3,672	3,785	
		Intangible	303120		30,141	30,141	30,141	30,141	30,141	30,141	30,141	30,141	30,141	30,141	30,141	29,512	28,883	
			303121		64,840	70,102	74,645	76,355	76,766	77,051	77,073	75,557	74,043	74,048	74,050	73,654	73,256	
		101000 Total			-	143,230	151,721	163,819	172,465	177,485	186,999	195,086	198,552	203,797	207,029	209,574	219,933	229,265
		182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			381121		-	-	-	-	-	-	-	-	-	-	-	-	58	116
		GP	391121		-	-	-	-	-	-	-	-	-	-	-	32	64	
			395121		-	-	-	-	-	-	-	-	-	-	-	1	1	
		397121		-	-	-	-	-	-	-	-	-	-	-	20	39		
	Intangible	303120		-	-	-	-	-	-	-	-	-	-	-	258	516		
		303121		112	112	112	112	112	116	119	117	116	116	116	116	241	366	
	182332 Total			-	112	112	112	112	116	119	117	116	116	116	116	609	1,102	
Accumulated Depreciation Expens	GL FERC	Func Gro	Plant Acct															
	101000	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			381121	(38,027)	(61,282)	(87,728)	(121,612)	(162,239)	(207,243)	(261,184)	(322,945)	(389,470)	(462,554)	(538,746)	(617,356)	(699,569)	(798,173)	
		GP	389421	(10)	(14)	(18)	(22)	(26)	(30)	(34)	(38)	(42)	(46)	(50)	(54)	(58)	(71)	
			391120	(130,106)	(136,651)	(143,197)	(149,742)	(156,288)	(162,833)	(169,378)	(175,924)	(182,469)	(189,015)	(195,560)	(202,106)	(208,651)	(215,197)	
			391121	(54,738)	(70,835)	(86,934)	(103,041)	(119,156)	(135,284)	(151,425)	(167,569)	(183,720)	(199,879)	(216,044)	(232,212)	(246,933)	(264,702)	
			395121	(1,003)	(1,404)	(1,805)	(2,209)	(2,370)	(2,532)	(2,697)	(2,866)	(3,035)	(3,217)	(3,412)	(3,607)	(3,732)	(4,144)	
			397121	(9,694)	(11,655)	(13,650)	(15,746)	(18,081)	(20,632)	(23,445)	(26,482)	(32,742)	(39,310)	(46,038)	(53,003)	(58,637)	(62,421)	
		Intangible	303120	(432,207)	(462,348)	(492,489)	(522,631)	(552,772)	(582,914)	(613,055)	(643,197)	(673,338)	(703,479)	(733,621)	(763,762)	(770,331)	(799,214)	
			303121	(267,537)	(332,370)	(402,410)	(476,959)	(553,227)	(629,922)	(706,918)	(782,881)	(832,824)	(906,093)	(979,692)	(1,053,294)	(1,116,872)	(1,190,127)	
		101000 Total		(933,320)	(1,076,559)	(1,228,233)	(1,391,962)	(1,564,159)	(1,741,389)	(1,928,135)	(2,121,901)	(2,297,640)	(2,503,593)	(2,713,163)	(2,925,393)	(3,104,782)	(3,334,048)	
		182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			381121	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,966)	(7,082)
		GP	391121	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,444)	(2,509)
			395121	-	-	-	-	-	-	-	-	-	-	-	-	-	(70)	(71)
		397121	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,611)	(1,650)	
	Intangible	303120	-	-	-	-	-	-	-	-	-	-	-	-	-	(23,573)	(24,088)	
		303121	(1,458)	(1,458)	(1,458)	(1,458)	(1,458)	(1,458)	(1,483)	(1,526)	(2,212)	(2,235)	(2,582)	(2,605)	(2,628)	(13,047)	(13,413)	
	182332 Total		(1,458)	(1,458)	(1,458)	(1,458)	(1,458)	(1,458)	(1,483)	(1,526)	(2,212)	(2,235)	(2,582)	(2,605)	(2,628)	(47,710)	(48,812)	
				(934,779)	(1,078,018)	(1,229,691)	(1,393,420)	(1,565,618)	(1,742,872)	(1,929,661)	(2,124,113)	(2,299,874)	(2,506,175)	(2,715,768)	(2,928,021)	(3,152,493)	(3,382,860)	



GL FERC		Func	Gro	Plant	Acc	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	202101	202102	202103	202104
Depreciation Expense Calculated	101000	Dist		370121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				381121		101,958	106,762	110,049	111,785	115,811	119,176	121,643	124,439	126,122	127,270	129,796	132,159	133,028	133,678	133,969
		GP		389421		13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
				391120		6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545
				391121		17,772	17,778	17,782	17,784	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786
				395121		440	473	478	478	478	478	478	478	478	478	478	478	478	478	478
				397121		3,963	4,081	4,054	4,035	4,181	4,374	4,996	5,648	5,843	6,029	6,428	6,815	6,960	7,096	7,231
		Intangible		303120		28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883
				303121		73,259	72,406	71,551	71,553	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554
	101000	Total				232,835	236,942	239,355	241,077	245,251	248,809	251,898	255,346	257,224	258,559	261,483	264,234	265,247	266,033	266,459
	182332	Dist		370121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				381121		116	116	116	116	116	116	116	116	116	116	116	116	116	116	116
		GP		391121		64	64	64	64	64	64	64	64	64	64	64	64	64	64	64
				395121		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
				397121		39	39	39	39	39	39	39	39	39	39	39	39	39	39	39
		Intangible		303120		516	516	516	516	516	516	516	516	516	516	516	516	516	516	516
				303121		366	365	364	364	364	364	364	364	364	364	364	364	364	364	364
	182332	Total				1,102	1,101	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Accumulated Depreciation Expens	101000	Dist		370121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				381121		(900,131)	(1,006,893)	(1,116,942)	(1,228,728)	(1,344,538)	(1,463,714)	(1,585,357)	(1,709,797)	(1,835,919)	(1,963,189)	(2,092,985)	(2,225,144)	(2,358,172)	(2,491,850)	(2,625,819)
		GP		389421		(84)	(97)	(110)	(123)	(136)	(150)	(163)	(176)	(189)	(202)	(215)	(229)	(242)	(255)	(268)
				391120		(221,742)	(228,288)	(234,833)	(241,378)	(247,924)	(254,469)	(261,015)	(267,560)	(274,106)	(280,651)	(287,197)	(293,742)	(300,288)	(306,833)	(313,379)
				391121		(282,474)	(300,252)	(318,034)	(335,818)	(353,604)	(371,390)	(389,176)	(406,961)	(424,747)	(442,533)	(460,319)	(478,105)	(495,891)	(513,677)	(531,462)
				395121		(4,585)	(5,058)	(5,536)	(6,014)	(6,492)	(6,970)	(7,448)	(7,926)	(8,404)	(8,883)	(9,361)	(9,839)	(10,317)	(10,795)	(11,273)
				397121		(66,385)	(70,466)	(74,520)	(78,554)	(82,736)	(87,109)	(92,105)	(97,752)	(103,595)	(109,625)	(116,053)	(122,868)	(129,827)	(136,923)	(144,154)
		Intangible		303120		(828,096)	(856,979)	(885,861)	(914,744)	(943,626)	(972,509)	(1,001,392)	(1,030,274)	(1,059,157)	(1,088,039)	(1,116,922)	(1,145,804)	(1,174,687)	(1,203,570)	(1,232,452)
				303121		(1,263,386)	(1,335,792)	(1,407,343)	(1,478,896)	(1,550,450)	(1,622,004)	(1,693,558)	(1,765,112)	(1,836,667)	(1,908,221)	(1,979,775)	(2,051,329)	(2,122,884)	(2,194,438)	(2,265,992)
	101000	Total				(3,566,883)	(3,803,824)	(4,043,179)	(4,284,255)	(4,529,507)	(4,778,315)	(5,030,214)	(5,285,560)	(5,542,784)	(5,801,343)	(6,062,827)	(6,327,060)	(6,592,307)	(6,858,340)	(7,124,799)
	182332	Dist		370121		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				381121		(7,197)	(7,313)	(7,429)	(7,544)	(7,660)	(7,776)	(7,891)	(8,007)	(8,122)	(8,238)	(8,354)	(8,469)	(8,585)	(8,701)	(8,816)
		GP		391121		(2,573)	(2,637)	(2,702)	(2,766)	(2,831)	(2,895)	(2,960)	(3,024)	(3,089)	(3,153)	(3,218)	(3,282)	(3,347)	(3,411)	(3,476)
				395121		(72)	(73)	(75)	(76)	(77)	(78)	(79)	(80)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
				397121		(1,689)	(1,729)	(1,768)	(1,807)	(1,847)	(1,886)	(1,926)	(1,965)	(2,004)	(2,044)	(2,083)	(2,123)	(2,162)	(2,201)	(2,241)
		Intangible		303120		(24,604)	(25,119)	(25,635)	(26,151)	(26,666)	(27,182)	(27,697)	(28,213)	(28,729)	(29,244)	(29,760)	(30,275)	(30,791)	(31,307)	(31,822)
				303121		(13,779)	(14,144)	(14,507)	(14,871)	(15,234)	(15,598)	(15,962)	(16,325)	(16,689)	(17,052)	(17,416)	(17,780)	(18,143)	(18,507)	(18,870)
	182332	Total				(49,914)	(51,015)	(52,115)	(53,215)	(54,315)	(55,415)	(56,515)	(57,615)	(58,714)	(59,814)	(60,914)	(62,014)	(63,114)	(64,214)	(65,314)
						(3,616,797)	(3,854,840)	(4,095,294)	(4,337,471)	(4,583,822)	(4,833,730)	(5,086,728)	(5,343,174)	(5,601,499)	(5,861,158)	(6,123,741)	(6,389,074)	(6,655,421)	(6,922,554)	(7,190,113)
									242,176	246,351	249,908	252,998	256,446	258,324	259,659	262,583	265,334	266,347	267,133	267,559



	GL FERC	Func	Gro	Plant	Acc	202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206
Ending Plant Balance	101000	Dist		370121															
				381121		24,312,493	24,854,549	25,264,179	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081
		GP		389421		2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368	2,368
				391120		392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728	392,728
				391121		1,067,151	1,067,151	1,067,151	1,067,151	1,067,151	1,067,151	1,067,151	1,067,151	1,067,151	1,067,151	1,067,151	1,067,151	1,067,151	
				395121		40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	40,149	
				397121		2,857,555	2,921,842	3,054,659	3,095,675	3,136,139	3,158,679	3,158,679	3,158,679	3,158,679	3,158,679	3,158,679	3,158,679		
		Intangible		303120		4,327,733	4,327,733	4,327,733	4,327,733	4,327,733	4,327,733	4,327,733	4,327,733	4,327,733	4,327,733	4,327,733	4,327,733		
				303121		4,244,875	4,244,875	4,244,875	4,244,875	4,244,875	4,244,875	4,244,875	4,244,875	4,244,875	4,244,875	4,244,875			
		101000 Total				37,245,051	37,851,393	38,393,841	38,476,759	38,517,222	38,539,762	38,539,762	38,539,762	38,539,762	38,539,762	38,539,762			
		182332	Dist		370121		-	-	-	-	-	-	-	-	-	-	-	-	-
					381121		42,310	42,310	42,310	42,310	42,310	42,310	42,310	42,310	42,310	42,310	42,310	42,310	42,310
		GP		391121		23,586	23,586	23,586	23,586	23,586	23,586	23,586	23,586	23,586	23,586	23,586	23,586	23,586	
				395121		421	421	421	421	421	421	421	421	421	421	421	421		
				397121		14,413	14,413	14,413	14,413	14,413	14,413	14,413	14,413	14,413	14,413	14,413			
		Intangible		303120		188,634	188,634	188,634	188,634	188,634	188,634	188,634	188,634	188,634	188,634	188,634			
				303121		133,025	133,025	133,025	133,025	133,025	133,025	133,025	133,025	133,025	133,025				
	182332 Total				402,389	402,389	402,389	402,389	402,389	402,389	402,389	402,389	402,389	402,389	402,389				
Additions	101000	Dist		370121															
				381121		171,427	542,055	409,630	41,902										
		GP		389421															
				391120															
				391121															
				395121															
				397121		281,558	64,287	132,817	41,016	40,463	22,540								
		Intangible		303120															
				303121															
		101000 Total				452,985	606,342	542,447	82,918	40,463	22,540	-	-	-	-	-	-	-	
		182332	Dist		370121		-	-	-	-	-	-	-	-	-	-	-	-	
					381121		-	-	-	-	-	-	-	-	-	-	-	-	
		GP		391121		-	-	-	-	-	-	-	-	-	-	-	-	-	
				395121		-	-	-	-	-	-	-	-	-	-	-	-	-	
				397121		-	-	-	-	-	-	-	-	-	-	-	-	-	
		Intangible		303120		-	-	-	-	-	-	-	-	-	-	-	-	-	
				303121		-	-	-	-	-	-	-	-	-	-	-	-	-	
	182332 Total				-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers	101000	Dist		370121		-	-	-	-	-	-	-	-	-	-	-	-		
				381121		-	-	-	-	-	-	-	-	-	-	-	-		
		GP		389421		-	-	-	-	-	-	-	-	-	-	-	-		
				391120		-	-	-	-	-	-	-	-	-	-	-	-		
				391121		-	-	-	-	-	-	-	-	-	-	-	-		
				395121		-	-	-	-	-	-	-	-	-	-	-	-		
				397121		-	-	-	-	-	-	-	-	-	-	-	-		
		Intangible		303120		-	-	-	-	-	-	-	-	-	-	-	-		
				303121		-	-	-	-	-	-	-	-	-	-	-	-		
		101000 Total				-	-	-	-	-	-	-	-	-	-	-	-		
		182332	Dist		370121		-	-	-	-	-	-	-	-	-	-	-		
					381121		-	-	-	-	-	-	-	-	-	-	-		
		GP		391121		-	-	-	-	-	-	-	-	-	-	-	-		
				395121		-	-	-	-	-	-	-	-	-	-	-	-		
				397121		-	-	-	-	-	-	-	-	-	-	-	-		
		Intangible		303120		-	-	-	-	-	-	-	-	-	-	-	-		
				303121		-	-	-	-	-	-	-	-	-	-	-			
	182332 Total				-	-	-	-	-	-	-	-	-	-	-				

GL FERC		Func	Gro	Plant	Acc	202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206																																																																																																																																																																																																																																																																																																																																																																				
Depreciation Expense Calculated	101000	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																				
						381121	134,593	136,575	139,219	140,473	140,589	140,589	140,589	140,589	140,589	140,589	140,589	140,589	140,589	140,589	140,589	140,589	140,589																																																																																																																																																																																																																																																																																																																																																																
						GP	389421	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13																																																																																																																																																																																																																																																																																																																																																														
							391120	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545	6,545																																																																																																																																																																																																																																																																																																																																																														
						391121	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786	17,786																																																																																																																																																																																																																																																																																																																																																															
						395121	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478	478																																																																																																																																																																																																																																																																																																																																																															
						397121	7,698	8,187	8,467	8,713	8,828	8,918	8,950	8,950	8,950	8,950	8,950	8,950	8,950	8,950	8,950	8,950	8,950	8,950																																																																																																																																																																																																																																																																																																																																																															
						Intangible	303120	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883	28,883																																																																																																																																																																																																																																																																																																																																																														
							303121	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554	71,554																																																																																																																																																																																																																																																																																																																																																														
						101000 Total					267,550	270,022	272,945	274,445	274,677	274,766	274,798	274,798	274,798	274,798	274,798	274,798	274,798	274,798	274,798																																																																																																																																																																																																																																																																																																																																																														
						182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																														
											381121	116	116	116	116	116	116	116	116	116	116	116	116	116	116	116	116																																																																																																																																																																																																																																																																																																																																																												
											GP	391121	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64	64																																																																																																																																																																																																																																																																																																																																																										
												395121	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1																																																																																																																																																																																																																																																																																																																																																											
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											<table border="1"> <thead> <tr> <th colspan="2">GL FERC</th> <th>Func</th> <th>Gro</th> <th>Plant</th> <th>Acc</th> <th>202105</th> <th>202106</th> <th>202107</th> <th>202108</th> <th>202109</th> <th>202110</th> <th>202111</th> <th>202112</th> <th>202201</th> <th>202202</th> <th>202203</th> <th>202204</th> <th>202205</th> <th>202206</th> </tr> </thead> <tbody> <tr> <td rowspan="20">Accumulated Depreciation Expens</td> <td rowspan="20">101000</td> <td rowspan="20">Dist</td> <td rowspan="20">370121</td> <td rowspan="20">-</td> <td rowspan="20">-</td> <td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td> </tr> <tr> <td>381121</td> <td>(2,760,412)</td> <td>(2,896,987)</td> <td>(3,036,206)</td> <td>(3,176,679)</td> <td>(3,317,268)</td> <td>(3,457,857)</td> <td>(3,598,447)</td> <td>(3,739,036)</td> <td>(3,879,625)</td> <td>(4,020,215)</td> <td>(4,160,804)</td> <td>(4,301,393)</td> <td>(4,441,983)</td> <td>(4,582,572)</td> </tr> <tr> <td rowspan="2">GP</td> <td>389421</td> <td>(281)</td> <td>(294)</td> <td>(308)</td> <td>(321)</td> <td>(334)</td> <td>(347)</td> <td>(360)</td> <td>(373)</td> <td>(386)</td> <td>(400)</td> <td>(413)</td> <td>(426)</td> <td>(439)</td> <td>(452)</td> </tr> <tr> <td>391120</td> <td>(319,924)</td> <td>(326,469)</td> <td>(333,015)</td> <td>(339,560)</td> <td>(346,106)</td> <td>(352,651)</td> <td>(359,197)</td> <td>(365,742)</td> <td>(372,288)</td> <td>(378,833)</td> <td>(385,379)</td> <td>(391,924)</td> <td>(398,470)</td> <td>(405,015)</td> </tr> <tr> <td>391121</td> <td>(549,248)</td> <td>(567,034)</td> <td>(584,820)</td> <td>(602,606)</td> <td>(620,392)</td> <td>(638,177)</td> <td>(655,963)</td> <td>(673,749)</td> <td>(691,535)</td> <td>(709,321)</td> <td>(727,107)</td> <td>(744,893)</td> <td>(762,678)</td> <td>(780,464)</td> </tr> <tr> <td>395121</td> <td>(11,751)</td> <td>(12,229)</td> <td>(12,707)</td> <td>(13,185)</td> <td>(13,664)</td> <td>(14,142)</td> <td>(14,620)</td> <td>(15,098)</td> <td>(15,576)</td> <td>(16,054)</td> <td>(16,532)</td> <td>(17,010)</td> <td>(17,488)</td> <td>(17,966)</td> </tr> <tr> <td>397121</td> <td>(151,852)</td> <td>(160,039)</td> <td>(168,506)</td> <td>(177,219)</td> <td>(186,048)</td> <td>(194,965)</td> <td>(203,915)</td> <td>(212,864)</td> <td>(221,814)</td> <td>(230,764)</td> <td>(239,713)</td> <td>(248,663)</td> <td>(257,612)</td> <td>(266,562)</td> </tr> <tr> <td rowspan="2">Intangible</td> <td>303120</td> <td>(1,261,335)</td> <td>(1,290,217)</td> <td>(1,319,100)</td> <td>(1,347,982)</td> <td>(1,376,865)</td> <td>(1,405,747)</td> <td>(1,434,630)</td> <td>(1,463,513)</td> <td>(1,492,395)</td> <td>(1,521,278)</td> <td>(1,550,160)</td> <td>(1,579,043)</td> <td>(1,607,925)</td> <td>(1,636,808)</td> </tr> <tr> <td>303121</td> <td>(2,337,546)</td> <td>(2,409,101)</td> <td>(2,480,655)</td> <td>(2,552,209)</td> <td>(2,623,763)</td> <td>(2,695,317)</td> <td>(2,766,872)</td> <td>(2,838,426)</td> <td>(2,909,980)</td> <td>(2,981,534)</td> <td>(3,053,089)</td> <td>(3,124,643)</td> <td>(3,196,197)</td> <td>(3,267,751)</td> </tr> <tr> <td colspan="5">101000 Total</td> <td>(7,392,349)</td> <td>(7,662,371)</td> <td>(7,935,316)</td> <td>(8,209,761)</td> <td>(8,484,439)</td> <td>(8,759,205)</td> <td>(9,034,003)</td> <td>(9,308,802)</td> <td>(9,583,600)</td> <td>(9,858,398)</td> <td>(10,133,196)</td> <td>(10,407,995)</td> <td>(10,682,793)</td> <td>(10,957,591)</td> </tr> <tr> <td rowspan="12">182332</td> <td rowspan="12">Dist</td> <td rowspan="12">370121</td> <td rowspan="12">-</td> <td rowspan="12">-</td> <td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td> </tr> <tr> <td>381121</td> <td>(8,932)</td> <td>(9,048)</td> <td>(9,163)</td> <td>(9,279)</td> <td>(9,395)</td> <td>(9,510)</td> <td>(9,626)</td> <td>(9,742)</td> <td>(9,857)</td> <td>(9,973)</td> <td>(10,088)</td> <td>(10,204)</td> <td>(10,320)</td> <td>(10,435)</td> </tr> <tr> <td rowspan="2">GP</td> <td>391121</td> <td>(3,540)</td> <td>(3,604)</td> <td>(3,669)</td> <td>(3,733)</td> <td>(3,798)</td> <td>(3,862)</td> <td>(3,927)</td> <td>(3,991)</td> <td>(4,056)</td> <td>(4,120)</td> <td>(4,185)</td> <td>(4,249)</td> <td>(4,314)</td> <td>(4,378)</td> </tr> <tr> <td>395121</td> <td>(90)</td> <td>(91)</td> <td>(92)</td> <td>(93)</td> <td>(94)</td> <td>(95)</td> <td>(96)</td> <td>(98)</td> <td>(99)</td> <td>(100)</td> <td>(101)</td> <td>(102)</td> <td>(103)</td> <td>(105)</td> </tr> <tr> <td>397121</td> <td>(2,280)</td> <td>(2,320)</td> <td>(2,359)</td> <td>(2,398)</td> <td>(2,438)</td> <td>(2,477)</td> <td>(2,517)</td> <td>(2,556)</td> <td>(2,595)</td> <td>(2,635)</td> <td>(2,674)</td> <td>(2,714)</td> <td>(2,753)</td> <td>(2,792)</td> </tr> <tr> <td rowspan="2">Intangible</td> <td>303120</td> <td>(32,338)</td> <td>(32,853)</td> <td>(33,369)</td> <td>(33,885)</td> <td>(34,400)</td> <td>(34,916)</td> <td>(35,431)</td> <td>(35,947)</td> <td>(36,463)</td> <td>(36,978)</td> <td>(37,494)</td> <td>(38,009)</td> <td>(38,525)</td> <td>(39,041)</td> </tr> <tr> <td>303121</td> <td>(19,234)</td> <td>(19,598)</td> <td>(19,961)</td> <td>(20,325)</td> <td>(20,688)</td> <td>(21,052)</td> <td>(21,416)</td> <td>(21,779)</td> <td>(22,143)</td> <td>(22,506)</td> <td>(22,870)</td> <td>(23,234)</td> <td>(23,597)</td> <td>(23,961)</td> </tr> <tr> <td colspan="5">182332 Total</td> <td>(66,414)</td> <td>(67,513)</td> <td>(68,613)</td> <td>(69,713)</td> <td>(70,813)</td> <td>(71,913)</td> <td>(73,013)</td> <td>(74,113)</td> <td>(75,212)</td> <td>(76,312)</td> <td>(77,412)</td> <td>(78,512)</td> <td>(79,612)</td> <td>(80,712)</td> </tr> <tr> <td colspan="5">Total</td> <td>(7,458,763)</td> <td>(7,729,885)</td> <td>(8,003,929)</td> <td>(8,279,475)</td> <td>(8,555,252)</td> <td>(8,831,118)</td> <td>(9,107,016)</td> <td>(9,382,914)</td> <td>(9,658,812)</td> <td>(9,934,710)</td> <td>(10,210,609)</td> <td>(10,486,507)</td> <td>(10,762,405)</td> <td>(11,038,303)</td> </tr> <tr> <td colspan="5">Total</td> <td>268,650</td> <td>271,122</td> <td>274,045</td> <td>275,545</td> <td>275,777</td> <td>275,866</td> <td>275,898</td> <td>275,898</td> <td>275,898</td> <td>275,898</td> <td>275,898</td> <td>275,898</td> <td>275,898</td> <td>275,898</td> <td>275,898</td> </tr> </tbody> </table>																				GL FERC		Func	Gro	Plant	Acc	202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206	Accumulated Depreciation Expens	101000	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	381121	(2,760,412)	(2,896,987)	(3,036,206)	(3,176,679)	(3,317,268)	(3,457,857)	(3,598,447)	(3,739,036)	(3,879,625)	(4,020,215)	(4,160,804)	(4,301,393)	(4,441,983)	(4,582,572)	GP	389421	(281)	(294)	(308)	(321)	(334)	(347)	(360)	(373)	(386)	(400)	(413)	(426)	(439)	(452)	391120	(319,924)	(326,469)	(333,015)	(339,560)	(346,106)	(352,651)	(359,197)	(365,742)	(372,288)	(378,833)	(385,379)	(391,924)	(398,470)	(405,015)	391121	(549,248)	(567,034)	(584,820)	(602,606)	(620,392)	(638,177)	(655,963)	(673,749)	(691,535)	(709,321)	(727,107)	(744,893)	(762,678)	(780,464)	395121	(11,751)	(12,229)	(12,707)	(13,185)	(13,664)	(14,142)	(14,620)	(15,098)	(15,576)	(16,054)	(16,532)	(17,010)	(17,488)	(17,966)	397121	(151,852)	(160,039)	(168,506)	(177,219)	(186,048)	(194,965)	(203,915)	(212,864)	(221,814)	(230,764)	(239,713)	(248,663)	(257,612)	(266,562)	Intangible	303120	(1,261,335)	(1,290,217)	(1,319,100)	(1,347,982)	(1,376,865)	(1,405,747)	(1,434,630)	(1,463,513)	(1,492,395)	(1,521,278)	(1,550,160)	(1,579,043)	(1,607,925)	(1,636,808)	303121	(2,337,546)	(2,409,101)	(2,480,655)	(2,552,209)	(2,623,763)	(2,695,317)	(2,766,872)	(2,838,426)	(2,909,980)	(2,981,534)	(3,053,089)	(3,124,643)	(3,196,197)	(3,267,751)	101000 Total					(7,392,349)	(7,662,371)	(7,935,316)	(8,209,761)	(8,484,439)	(8,759,205)	(9,034,003)	(9,308,802)	(9,583,600)	(9,858,398)	(10,133,196)	(10,407,995)	(10,682,793)	(10,957,591)	182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	381121	(8,932)	(9,048)	(9,163)	(9,279)	(9,395)	(9,510)	(9,626)	(9,742)	(9,857)	(9,973)	(10,088)	(10,204)	(10,320)	(10,435)	GP	391121	(3,540)	(3,604)	(3,669)	(3,733)	(3,798)	(3,862)	(3,927)	(3,991)	(4,056)	(4,120)	(4,185)	(4,249)	(4,314)	(4,378)	395121	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(98)	(99)	(100)	(101)	(102)	(103)	(105)	397121	(2,280)	(2,320)	(2,359)	(2,398)	(2,438)	(2,477)	(2,517)	(2,556)	(2,595)	(2,635)	(2,674)	(2,714)	(2,753)	(2,792)	Intangible	303120	(32,338)	(32,853)	(33,369)	(33,885)	(34,400)	(34,916)	(35,431)	(35,947)	(36,463)	(36,978)	(37,494)	(38,009)	(38,525)	(39,041)	303121	(19,234)	(19,598)	(19,961)	(20,325)	(20,688)	(21,052)	(21,416)	(21,779)	(22,143)	(22,506)	(22,870)	(23,234)	(23,597)	(23,961)	182332 Total					(66,414)	(67,513)	(68,613)	(69,713)	(70,813)	(71,913)	(73,013)	(74,113)	(75,212)	(76,312)	(77,412)	(78,512)	(79,612)	(80,712)	Total					(7,458,763)	(7,729,885)	(8,003,929)	(8,279,475)	(8,555,252)	(8,831,118)	(9,107,016)	(9,382,914)	(9,658,812)	(9,934,710)	(10,210,609)	(10,486,507)	(10,762,405)	(11,038,303)	Total					268,650	271,122	274,045	275,545	275,777	275,866	275,898	275,898	275,898
GL FERC		Func	Gro	Plant	Acc						202105	202106	202107	202108	202109	202110	202111	202112	202201	202202	202203	202204	202205	202206																																																																																																																																																																																																																																																																																																																																																															
Accumulated Depreciation Expens	101000	Dist	370121	-	-						-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																															
						381121	(2,760,412)	(2,896,987)	(3,036,206)	(3,176,679)	(3,317,268)	(3,457,857)	(3,598,447)	(3,739,036)	(3,879,625)	(4,020,215)	(4,160,804)	(4,301,393)	(4,441,983)	(4,582,572)																																																																																																																																																																																																																																																																																																																																																																			
						GP	389421	(281)	(294)	(308)	(321)	(334)	(347)	(360)	(373)	(386)	(400)	(413)	(426)	(439)	(452)																																																																																																																																																																																																																																																																																																																																																																		
							391120	(319,924)	(326,469)	(333,015)	(339,560)	(346,106)	(352,651)	(359,197)	(365,742)	(372,288)	(378,833)	(385,379)	(391,924)	(398,470)	(405,015)																																																																																																																																																																																																																																																																																																																																																																		
						391121	(549,248)	(567,034)	(584,820)	(602,606)	(620,392)	(638,177)	(655,963)	(673,749)	(691,535)	(709,321)	(727,107)	(744,893)	(762,678)	(780,464)																																																																																																																																																																																																																																																																																																																																																																			
						395121	(11,751)	(12,229)	(12,707)	(13,185)	(13,664)	(14,142)	(14,620)	(15,098)	(15,576)	(16,054)	(16,532)	(17,010)	(17,488)	(17,966)																																																																																																																																																																																																																																																																																																																																																																			
						397121	(151,852)	(160,039)	(168,506)	(177,219)	(186,048)	(194,965)	(203,915)	(212,864)	(221,814)	(230,764)	(239,713)	(248,663)	(257,612)	(266,562)																																																																																																																																																																																																																																																																																																																																																																			
						Intangible	303120	(1,261,335)	(1,290,217)	(1,319,100)	(1,347,982)	(1,376,865)	(1,405,747)	(1,434,630)	(1,463,513)	(1,492,395)	(1,521,278)	(1,550,160)	(1,579,043)	(1,607,925)	(1,636,808)																																																																																																																																																																																																																																																																																																																																																																		
							303121	(2,337,546)	(2,409,101)	(2,480,655)	(2,552,209)	(2,623,763)	(2,695,317)	(2,766,872)	(2,838,426)	(2,909,980)	(2,981,534)	(3,053,089)	(3,124,643)	(3,196,197)	(3,267,751)																																																																																																																																																																																																																																																																																																																																																																		
						101000 Total					(7,392,349)	(7,662,371)	(7,935,316)	(8,209,761)	(8,484,439)	(8,759,205)	(9,034,003)	(9,308,802)	(9,583,600)	(9,858,398)	(10,133,196)	(10,407,995)	(10,682,793)	(10,957,591)																																																																																																																																																																																																																																																																																																																																																															
						182332	Dist	370121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																														
											381121	(8,932)	(9,048)	(9,163)	(9,279)	(9,395)	(9,510)	(9,626)	(9,742)	(9,857)	(9,973)	(10,088)	(10,204)	(10,320)	(10,435)																																																																																																																																																																																																																																																																																																																																																														
											GP	391121	(3,540)	(3,604)	(3,669)	(3,733)	(3,798)	(3,862)	(3,927)	(3,991)	(4,056)	(4,120)	(4,185)	(4,249)	(4,314)	(4,378)																																																																																																																																																																																																																																																																																																																																																													
												395121	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(98)	(99)	(100)	(101)	(102)	(103)	(105)																																																																																																																																																																																																																																																																																																																																																													
											397121	(2,280)	(2,320)	(2,359)	(2,398)	(2,438)	(2,477)	(2,517)	(2,556)	(2,595)	(2,635)	(2,674)	(2,714)	(2,753)	(2,792)																																																																																																																																																																																																																																																																																																																																																														
											Intangible	303120	(32,338)	(32,853)	(33,369)	(33,885)	(34,400)	(34,916)	(35,431)	(35,947)	(36,463)	(36,978)	(37,494)	(38,009)	(38,525)	(39,041)																																																																																																																																																																																																																																																																																																																																																													
												303121	(19,234)	(19,598)	(19,961)	(20,325)	(20,688)	(21,052)	(21,416)	(21,779)	(22,143)	(22,506)	(22,870)	(23,234)	(23,597)	(23,961)																																																																																																																																																																																																																																																																																																																																																													
											182332 Total					(66,414)	(67,513)	(68,613)	(69,713)	(70,813)	(71,913)	(73,013)	(74,113)	(75,212)	(76,312)	(77,412)	(78,512)	(79,612)	(80,712)																																																																																																																																																																																																																																																																																																																																																										
											Total					(7,458,763)	(7,729,885)	(8,003,929)	(8,279,475)	(8,555,252)	(8,831,118)	(9,107,016)	(9,382,914)	(9,658,812)	(9,934,710)	(10,210,609)	(10,486,507)	(10,762,405)	(11,038,303)																																																																																																																																																																																																																																																																																																																																																										
											Total					268,650	271,122	274,045	275,545	275,777	275,866	275,898	275,898	275,898	275,898	275,898	275,898	275,898	275,898	275,898																																																																																																																																																																																																																																																																																																																																																									

	GL FERC	Func Gro	Plant Acc	202207	202208	202209	202210	202211	202212	201912
Ending Plant Balance	101000	Dist	370121							-
			381121	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	25,306,081	17,479,992
		GP	389421	2,368	2,368	2,368	2,368	2,368	2,368	2,368
			391120	392,728	392,728	392,728	392,728	392,728	392,728	392,728
			391121	1,067,151	1,067,151	1,067,151	1,067,151	1,067,151	1,067,151	1,066,026
			395121	40,149	40,149	40,149	40,149	40,149	40,149	34,649
			397121	3,158,679	3,158,679	3,158,679	3,158,679	3,158,679	3,158,679	1,309,466
		Intangible	303120	4,327,733	4,327,733	4,327,733	4,327,733	4,327,733	4,327,733	4,327,733
			303121	4,244,875	4,244,875	4,244,875	4,244,875	4,244,875	4,244,875	4,345,767
		101000 Total		<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>38,539,762</u>	<u>28,958,728</u>
		182332	Dist	370121	-	-	-	-	-	-
				381121	42,310	42,310	42,310	42,310	42,310	42,310
			GP	391121	23,586	23,586	23,586	23,586	23,586	23,586
				395121	421	421	421	421	421	421
				397121	14,413	14,413	14,413	14,413	14,413	14,336
		Intangible	303120	188,634	188,634	188,634	188,634	188,634	188,634	188,634
			303121	133,025	133,025	133,025	133,025	133,025	133,025	133,890
	182332 Total		<u>402,389</u>	<u>402,389</u>	<u>402,389</u>	<u>402,389</u>	<u>402,389</u>	<u>402,389</u>	<u>403,176</u>	
Additions	101000	Dist	370121							
			381121							
		GP	389421							
			391120							
			391121							
			395121							
			397121							
		Intangible	303120							
			303121							
		101000 Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		182332	Dist	370121	-	-	-	-	-	-
				381121						
			GP	391121	-	-	-	-	-	-
				395121						
				397121	-	-	-	-	-	-
		Intangible	303120							
			303121							
	182332 Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Transfers	101000	Dist	370121							
			381121							
		GP	389421							
			391120							
			391121							
			395121							
			397121							
		Intangible	303120							
			303121							
		101000 Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		182332	Dist	370121	-	-	-	-	-	-
				381121						
			GP	391121	-	-	-	-	-	-
				395121						
				397121	-	-	-	-	-	-
		Intangible	303120							
			303121							
	182332 Total		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	



GL FERC	Func	Gro	Plant	Acc	201812	201901	201902	201903	201904	201905	201906	201907
101000	Dist		370121		-	-	-	-	-	-	-	-
			381121		(38,027)	(61,282)	(87,728)	(121,612)	(162,239)	(207,243)	(261,184)	(322,945)
	GP		389421		(10)	(14)	(18)	(22)	(26)	(30)	(34)	(38)
			391120		(130,106)	(136,651)	(143,197)	(149,742)	(156,288)	(162,833)	(169,378)	(175,924)
			391121		(54,738)	(70,835)	(86,934)	(103,041)	(119,156)	(135,284)	(151,425)	(167,569)
			395121		(1,003)	(1,404)	(1,805)	(2,209)	(2,370)	(2,532)	(2,697)	(2,866)
			397121		(9,694)	(11,655)	(13,650)	(15,746)	(18,081)	(20,632)	(23,445)	(26,482)
	Intangible:		303120		(432,207)	(462,348)	(492,489)	(522,631)	(552,772)	(582,914)	(613,055)	(643,197)
			303121		(267,537)	(332,370)	(402,410)	(476,959)	(553,227)	(629,922)	(706,918)	(782,881)
101000	Total				(933,320)	(1,076,559)	(1,228,233)	(1,391,962)	(1,564,159)	(1,741,389)	(1,928,135)	(2,121,901)
182332	Dist		370121		-	-	-	-	-	-	-	-
			381121		-	-	-	-	-	-	-	-
	GP		391121		-	-	-	-	-	-	-	-
			395121		-	-	-	-	-	-	-	-
			397121		-	-	-	-	-	-	-	-
	Intangible:		303120		-	-	-	-	-	-	-	-
			303121		(1,458)	(1,458)	(1,458)	(1,458)	(1,458)	(1,483)	(1,526)	(2,212)
182332	Total				(1,458)	(1,458)	(1,458)	(1,458)	(1,458)	(1,483)	(1,526)	(2,212)
<b>GL FERC</b>	<b>Func</b>	<b>Gro</b>	<b>Plant</b>	<b>Acc</b>	<b>201812</b>	<b>201901</b>	<b>201902</b>	<b>201903</b>	<b>201904</b>	<b>201905</b>	<b>201906</b>	<b>201907</b>
101000	Dist		370121		-	-	-	-	-	-	-	-
			381121			(23,256)	(26,446)	(33,884)	(40,627)	(45,004)	(53,941)	(61,761)
	GP		389421			(4)	(4)	(4)	(4)	(4)	(4)	(4)
			391120			(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)
			391121			(16,098)	(16,099)	(16,107)	(16,115)	(16,128)	(16,141)	(16,145)
			395121			(401)	(401)	(403)	(162)	(162)	(165)	(169)
			397121			(1,961)	(1,995)	(2,095)	(2,335)	(2,551)	(2,813)	(3,037)
	Intangible:		303120			(30,141)	(30,141)	(30,141)	(30,141)	(30,141)	(30,141)	(30,141)
			303121			(64,832)	(70,041)	(74,549)	(76,267)	(76,695)	(76,996)	(75,963)
101000	Total				-	(143,239)	(151,673)	(163,729)	(172,197)	(177,230)	(186,747)	(193,766)
182332	Dist		370121							-	-	-
			381121							-	-	-
	GP		391121							-	-	-
			395121							-	-	-
			397121							-	-	-
	Intangible:		303120									
			303121			-	-	-	-	(25)	(43)	(686)
182332	Total				-	-	-	-	-	(25)	(43)	(686)

Avista

2) AMI-Plant and AFUDC Detail.xlsx

Summary-AD G

GL FERC	Func	Gro	Plant	Acc	201812	201901	201902	201903	201904	201905	201906	201907
101000	Dist		370121			-	-	-	-	-	-	-
			381121			-	-	-	-	-	-	-
	GP		389421			-	-	-	-	-	-	-
			391120			-	-	-	-	-	-	-
			391121			-	-	-	-	-	-	-
			395121			-	-	-	-	-	-	-
			397121			-	-	-	-	-	-	-
	Intangible:		303120			-	-	-	-	-	-	-
			303121			-	-	-	-	-	-	-
101000	Total				-	-	-	-	-	-	-	-
182332	Dist		370121									
			381121									
	GP		391121									
			395121									
			397121									
	Intangible:		303120									
			303121			-	-	-	-	-	-	-
182332	Total				-	-	-	-	-	-	-	-

201908	201909	201910	201911	201912	202001	202002	202003	202004	201912
-	-	-	-	-	-	-	-	-	-
(389,470)	(462,554)	(538,746)	(617,356)	(699,569)	(798,309)	(900,400)	(1,007,290)	(1,117,464)	(699,569)
(42)	(46)	(50)	(54)	(58)	(62)	(66)	(69)	(73)	(58)
(182,469)	(189,015)	(195,560)	(202,106)	(208,651)	(215,197)	(221,742)	(228,288)	(234,833)	(208,651)
(183,720)	(199,879)	(216,044)	(232,212)	(246,933)	(265,062)	(283,194)	(301,332)	(319,474)	(246,933)
(3,035)	(3,217)	(3,412)	(3,607)	(3,732)	(3,927)	(4,134)	(4,358)	(4,583)	(3,732)
(32,742)	(39,310)	(46,038)	(53,003)	(58,637)	(66,141)	(73,996)	(82,082)	(90,114)	(58,637)
(673,338)	(703,479)	(733,621)	(763,762)	(770,331)	(800,472)	(830,614)	(860,755)	(890,897)	(770,331)
(832,824)	(906,093)	(979,692)	(1,053,294)	(1,116,872)	(1,191,178)	(1,265,489)	(1,338,757)	(1,410,958)	(1,116,872)
(2,297,640)	(2,503,593)	(2,713,163)	(2,925,393)	(3,104,782)	(3,340,347)	(3,579,635)	(3,822,932)	(4,068,397)	(3,104,782)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	(6,966)	(6,966)	(6,966)	(6,966)	(6,966)	(6,966)
-	-	-	-	(2,444)	(2,477)	(2,510)	(2,543)	(2,576)	(2,444)
-	-	-	-	(70)	(70)	(70)	(70)	(70)	(70)
-	-	-	-	(1,611)	(1,611)	(1,611)	(1,611)	(1,612)	(1,611)
-	-	-	-	(23,573)	(23,573)	(23,573)	(23,573)	(23,573)	(23,573)
(2,235)	(2,582)	(2,605)	(2,628)	(13,047)	(13,105)	(13,163)	(13,213)	(13,253)	(13,047)
(2,235)	(2,582)	(2,605)	(2,628)	(47,710)	(47,801)	(47,893)	(47,976)	(48,050)	(47,710)

201908	201909	201910	201911	201912	202001	202002	202003	202004	201912
-	-	-	-	-	-	-	-	-	-
(66,525)	(73,084)	(76,192)	(78,610)	(87,838)	(98,739)	(102,091)	(106,890)	(110,174)	(667,168)
(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(48)
(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(6,545)	(78,546)
(16,150)	(16,160)	(16,165)	(16,167)	(16,464)	(18,128)	(18,133)	(18,138)	(18,142)	(193,938)
(169)	(182)	(195)	(195)	(181)	(195)	(208)	(223)	(226)	(2,785)
(6,261)	(6,568)	(6,728)	(6,965)	(6,790)	(7,504)	(7,855)	(8,086)	(8,032)	(50,100)
(30,141)	(30,141)	(30,141)	(30,141)	(24,162)	(30,141)	(30,141)	(30,141)	(30,141)	(355,717)
(73,575)	(73,269)	(73,599)	(73,602)	(70,795)	(74,307)	(74,311)	(73,268)	(72,201)	(880,184)
(199,371)	(205,953)	(209,570)	(212,229)	(212,780)	(235,564)	(239,289)	(243,296)	(245,465)	(2,228,485)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	(1,341)	-	-	-	-	(1,341)
-	-	-	-	(701)	(33)	(33)	(33)	(33)	(701)
-	-	-	-	(14)	-	-	-	-	(14)
-	-	-	-	(454)	-	(0)	(0)	(0)	(454)
				(5,980)					(5,980)
(23)	(347)	(23)	(23)	(3,202)	(58)	(58)	(50)	(41)	(4,371)
(23)	(347)	(23)	(23)	(11,692)	(91)	(91)	(83)	(74)	(12,862)

Avista

2) AMI-Plant and AFUDC Detail.xlsx

Summary-AD G

201908	201909	201910	201911	201912	202001	202002	202003	202004	201912
-	-	-	-	-	-	-	-	-	-
-	-	-	-	5,625	-	-	-	-	5,625
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,743	-	-	-	-	1,743
-	-	-	-	56	-	-	-	-	56
-	-	-	-	1,156	-	-	-	-	1,156
-	-	-	-	17,593	-	-	-	-	17,593
23,632	-	-	-	7,217	-	-	-	-	30,850
<b>23,632</b>	-	-	-	<b>33,390</b>	-	-	-	-	<b>57,023</b>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	(5,625)	-	-	-	-	(5,625)
-	-	-	-	(1,743)	-	-	-	-	(1,743)
-	-	-	-	(56)	-	-	-	-	(56)
-	-	-	-	(1,156)	-	-	-	-	(1,156)
-	-	-	-	(17,593)	-	-	-	-	(17,593)
-	-	-	-	(7,217)	-	-	-	-	(7,217)
-	-	-	-	<b>(33,390)</b>	-	-	-	-	<b>(33,390)</b>



The pages after this tab are back-up data and are not meant to be printed.

The "Cost" and "AD" pages are data exported from Cognos. The "Cost Pivot" and "AD Pivot" are pivot tables of the Cognos data.

Sum of WA G Ending Balance			Accounting Period		
GL FERC Acct	Func Group	Plant Acct	201812	201901	
101000	Dist	370121		0	
		381121	4076143.95	4304262.02	
	GP	389421		2368.16	2368.16
		391120		392727.5845	392727.5845
		391121		965796.8444	965904.7529
		395121		28759.98	28759.98
		397121		684623.412	706224.2912
	Intangibles	303120		4516367.23	4516367.23
		303121		3711177.593	3981988.974
	<b>101000 Total</b>			<b>14377964.75</b>	<b>14898602.99</b>
182332	Dist	370121			
		381121			
	GP	391121			
		395121			
		397121			
	Intangibles	303120			
		303121		40933.1	40933.1
<b>182332 Total</b>			<b>40933.1</b>	<b>40933.1</b>	
<b>Grand Total</b>			<b>14418897.85</b>	<b>14939536.09</b>	

201902	201903	201904	201905
0	0	0	0
5225870.85	6984605.72	7655748.88	8561740.43
2368.16	2368.16	2368.16	2368.16
392727.5845	392727.5845	392727.5845	392727.5845
965983.2329	966835.9317	966955.7298	968353.956
28759.98	29069.29	29069.29	29069.29
708588.5738	776814.3116	833351.7908	929195.6488
4516367.23	4516367.23	4516367.23	4516367.23
4335500.998	4520962.946	4538354.555	4569770.578
<b>16176166.61</b>	<b>18189751.17</b>	<b>18934943.22</b>	<b>19969592.88</b>

40933.1	40933.1	40933.1	43897.44413
<b>40933.1</b>	<b>40933.1</b>	<b>40933.1</b>	<b>43897.44413</b>
<b>16217099.71</b>	<b>18230684.27</b>	<b>18975876.32</b>	<b>20013490.32</b>

201906	201907	201908	201909
0	0	0	0
10876421.98	11379896.31	12593089.97	13743348.73
2368.16	2368.16	2368.16	2368.16
392727.5845	392727.5845	392727.5845	392727.5845
968557.5412	968823.7908	969204.1874	969962.7766
30390.43	30377.16	30377.16	35070.09
1017809.215	1087317.809	1165429.225	1197811.845
4516367.23	4516367.23	4516367.23	4516367.23
4572173.576	4572414.218	4392215.337	4392847.495
<b>22376815.72</b>	<b>22950292.26</b>	<b>24061778.85</b>	<b>25250503.91</b>
			0

43115.95602	42354.42556	42354.42556	42354.42556
<b>43115.95602</b>	<b>42354.42556</b>	<b>42354.42556</b>	<b>42354.42556</b>
<b>22419931.67</b>	<b>22992646.69</b>	<b>24104133.28</b>	<b>25292858.34</b>

201910	201911	201912	202001
0	0	0	0
13713394.42	14614430	17479991.9	18059444.29
2368.16	2368.16	2368.16	2368.16
392727.5845	392727.5845	392727.5845	392727.5845
969824.3335	970271.7738	1066025.775	1087761.429
35070.09	35070.09	34649.35	35070.09
1223163.344	1282872.415	1309465.787	1376376.958
4516367.23	4516367.23	4327732.878	4516367.23
4392732.129	4393111.917	4345766.631	4476278.632
<b>25245647.29</b>	<b>26207219.17</b>	<b>28958728.07</b>	<b>29946394.37</b>
0	0	0	0
		42309.84	
	0	23585.50167	1981.779355
		420.74	
		14336.38903	
		188634.3514	
42354.42556	42354.42556	133889.6622	3474.032024
<b>42354.42556</b>	<b>42354.42556</b>	<b>403176.4843</b>	<b>5455.811379</b>
<b>25288001.72</b>	<b>26249573.6</b>	<b>29361904.55</b>	<b>29951850.18</b>

202002	202003	202004	Grand Total
0	0	0	0
18730223.11	19788783.12	19913543.67	207700939.4
2368.16	2368.16	2368.16	40258.72
392727.5845	392727.5845	392727.5845	6676368.936
1088138.795	1088443.127	1088566.467	17035410.44
39735.04	40569.25	40569.25	560435.81
1450001.835	1459527.955	1430599.57	18639173.99
4516367.23	4516367.23	4516367.23	76589608.56
4476572.158	4375030.793	4375133.577	74422032.11
<b>30696133.91</b>	<b>31663817.22</b>	<b>31759875.51</b>	<b>401664227.9</b>
0	0	0	0
			42309.84
1981.779355	1981.779355	1981.779355	31512.61909
			420.74
76.876787	76.876787	76.876787	14567.01939
			188634.3514
3474.032024	2609.825865	2609.825865	649508.4059
<b>5532.688166</b>	<b>4668.482008</b>	<b>4668.482008</b>	<b>926952.9758</b>
<b>30701666.6</b>	<b>31668485.7</b>	<b>31764543.99</b>	<b>402591180.9</b>

GL FERC Acct	GL Ser	GL Jur	Accounting Per	Asset Category	Plant Acct	Ser	Jur	Beginning Balance
101000	CD	AA	201912	CD.AA.303120	303120	CD	AA	
182332	CD	AA	201912	CD.AA.303120	303120	CD	AA	
101000	CD	AA	201906	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	202004	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201903	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201911	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201908	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201904	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201810	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201912	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201807	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201909	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	202001	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201811	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201808	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201905	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	202002	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201901	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201812	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201809	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	202003	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201902	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201910	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201907	CD.AA.303120	303120	CD	AA	30,329,509.30
101000	CD	AA	201912	CD.AA.303121	303121	CD	AA	
182332	CD	AA	201912	CD.AA.303121	303121	CD	AA	
101000	CD	WA	201812	CD.WA.303121	303121	CD	WA	
101000	CD	WA	201901	CD.WA.303121	303121	CD	WA	(185,000.00)
101000	CD	WA	201902	CD.WA.303121	303121	CD	WA	(185,000.00)
101000	CD	WA	201903	CD.WA.303121	303121	CD	WA	(185,000.00)
101000	CD	WA	201904	CD.WA.303121	303121	CD	WA	(185,000.00)
101000	CD	WA	201905	CD.WA.303121	303121	CD	WA	(185,000.00)
101000	CD	WA	201906	CD.WA.303121	303121	CD	WA	(185,000.00)
101000	CD	WA	201907	CD.WA.303121	303121	CD	WA	(185,000.00)
101000	CD	WA	201908	CD.WA.303121	303121	CD	WA	(185,000.00)
101000	CD	WA	201909	CD.WA.303121	303121	CD	WA	(185,000.00)
101000	CD	WA	201910	CD.WA.303121	303121	CD	WA	(185,000.00)
101000	CD	WA	201911	CD.WA.303121	303121	CD	WA	(185,000.00)
101000	CD	WA	201912	CD.WA.303121	303121	CD	WA	(185,000.00)
182332	CD	WA	201812	CD.WA.303121	303121	CD	WA	
182332	CD	WA	201901	CD.WA.303121	303121	CD	WA	185,000.00
182332	CD	WA	201902	CD.WA.303121	303121	CD	WA	185,000.00
182332	CD	WA	201903	CD.WA.303121	303121	CD	WA	185,000.00
182332	CD	WA	201904	CD.WA.303121	303121	CD	WA	185,000.00
182332	CD	WA	201905	CD.WA.303121	303121	CD	WA	185,000.00
182332	CD	WA	201906	CD.WA.303121	303121	CD	WA	185,000.00
182332	CD	WA	201907	CD.WA.303121	303121	CD	WA	185,000.00
182332	CD	WA	201908	CD.WA.303121	303121	CD	WA	185,000.00
182332	CD	WA	201909	CD.WA.303121	303121	CD	WA	185,000.00
182332	CD	WA	201910	CD.WA.303121	303121	CD	WA	185,000.00
182332	CD	WA	201911	CD.WA.303121	303121	CD	WA	185,000.00
182332	CD	WA	201912	CD.WA.303121	303121	CD	WA	185,000.00

101000	CD	AA	201906	CD.AA.303121	303121	CD	AA	2,595,534.58
101000	CD	AA	201809	CD.AA.303121	303121	CD	AA	1,313,338.36
101000	CD	AA	202003	CD.AA.303121	303121	CD	AA	1,391,557.78
101000	CD	AA	201902	CD.AA.303121	303121	CD	AA	2,424,311.78
101000	CD	AA	201910	CD.AA.303121	303121	CD	AA	1,385,767.47
101000	CD	AA	201907	CD.AA.303121	303121	CD	AA	2,596,673.89
101000	CD	AA	202004	CD.AA.303121	303121	CD	AA	1,393,262.17
101000	CD	AA	201903	CD.AA.303121	303121	CD	AA	2,490,493.07
101000	CD	AA	201911	CD.AA.303121	303121	CD	AA	1,384,992.73
101000	CD	AA	201908	CD.AA.303121	303121	CD	AA	2,598,163.87
101000	CD	AA	201810	CD.AA.303121	303121	CD	AA	1,313,338.36
101000	CD	AA	201904	CD.AA.303121	303121	CD	AA	2,550,867.84
101000	CD	AA	201912	CD.AA.303121	303121	CD	AA	1,387,496.71
101000	CD	AA	201807	CD.AA.303121	303121	CD	AA	1,313,338.36
101000	CD	AA	201909	CD.AA.303121	303121	CD	AA	1,381,522.23
101000	CD	AA	202001	CD.AA.303121	303121	CD	AA	1,389,123.84
101000	CD	AA	201811	CD.AA.303121	303121	CD	AA	1,360,800.82
101000	CD	AA	201905	CD.AA.303121	303121	CD	AA	2,568,089.98
101000	CD	AA	201808	CD.AA.303121	303121	CD	AA	1,313,338.36
101000	CD	AA	202002	CD.AA.303121	303121	CD	AA	1,389,698.53
101000	CD	AA	201901	CD.AA.303121	303121	CD	AA	2,394,830.87
101000	CD	AA	201812	CD.AA.303121	303121	CD	AA	2,151,372.36
182332	CD	WA	201906	CD.WA.303121	303121	CD	WA	13,397.56
182332	CD	WA	201905	CD.WA.303121	303121	CD	WA	-
101000	CD	WA	201901	CD.WA.303121	303121	CD	WA	15,346,182.90
101000	CD	WA	201812	CD.WA.303121	303121	CD	WA	15,307,882.84
101000	CD	WA	201809	CD.WA.303121	303121	CD	WA	-
182332	CD	WA	202002	CD.WA.303121	303121	CD	WA	15,701.13
101000	CD	WA	202003	CD.WA.303121	303121	CD	WA	19,295,648.96
101000	CD	WA	201902	CD.WA.303121	303121	CD	WA	16,550,292.90
101000	CD	WA	201910	CD.WA.303121	303121	CD	WA	19,106,146.44
101000	CD	WA	201907	CD.WA.303121	303121	CD	WA	19,101,672.09
182332	CD	WA	202003	CD.WA.303121	303121	CD	WA	15,701.13
101000	CD	WA	202004	CD.WA.303121	303121	CD	WA	18,835,578.61
182332	CD	WA	201907	CD.WA.303121	303121	CD	WA	9,865.57
182332	CD	WA	201910	CD.WA.303121	303121	CD	WA	6,423.78
101000	CD	WA	201903	CD.WA.303121	303121	CD	WA	18,103,474.53
101000	CD	WA	201911	CD.WA.303121	303121	CD	WA	19,106,146.44
101000	CD	WA	201908	CD.WA.303121	303121	CD	WA	19,101,756.92
182332	CD	WA	202004	CD.WA.303121	303121	CD	WA	11,795.29
182332	CD	WA	201908	CD.WA.303121	303121	CD	WA	6,423.78
101000	CD	WA	201810	CD.WA.303121	303121	CD	WA	14,443,514.49
182332	CD	WA	201911	CD.WA.303121	303121	CD	WA	6,423.78
101000	CD	WA	201904	CD.WA.303121	303121	CD	WA	18,901,049.97
101000	CD	WA	201912	CD.WA.303121	303121	CD	WA	19,106,177.72
101000	CD	WA	201909	CD.WA.303121	303121	CD	WA	19,106,146.44
101000	CD	WA	202001	CD.WA.303121	303121	CD	WA	19,295,524.86
101000	CD	WA	201906	CD.WA.303121	303121	CD	WA	19,091,578.34
182332	CD	WA	201909	CD.WA.303121	303121	CD	WA	6,423.78
101000	CD	WA	201811	CD.WA.303121	303121	CD	WA	14,901,561.90



182332	CD	WA	201912	CD.WA.303121	303121	CD	WA	6,423.78
101000	CD	WA	201905	CD.WA.303121	303121	CD	WA	18,968,061.90
182332	CD	WA	202001	CD.WA.303121	303121	CD	WA	15,701.13
101000	CD	WA	202002	CD.WA.303121	303121	CD	WA	19,295,573.64
182332	ED	WA	202003	ED.WA.303121	303121	ED	WA	4,009.73
101000	ED	WA	201911	ED.WA.303121	303121	ED	WA	-
101000	ED	WA	202003	ED.WA.303121	303121	ED	WA	933,377.66
182332	ED	WA	202004	ED.WA.303121	303121	ED	WA	4,009.73
101000	ED	WA	202001	ED.WA.303121	303121	ED	WA	776,271.85
182332	ED	WA	201911	ED.WA.303121	303121	ED	WA	-
101000	ED	WA	201912	ED.WA.303121	303121	ED	WA	364,142.17
182332	ED	WA	201912	ED.WA.303121	303121	ED	WA	2,148.20
182332	ED	WA	202001	ED.WA.303121	303121	ED	WA	4,009.73
101000	ED	WA	202004	ED.WA.303121	303121	ED	WA	987,002.01
101000	ED	WA	202002	ED.WA.303121	303121	ED	WA	805,665.27
182332	ED	WA	202002	ED.WA.303121	303121	ED	WA	4,009.73
101000	ED	WA	201912	ED.WA.370121	370121	ED	WA	
182332	ED	WA	201912	ED.WA.370121	370121	ED	WA	
182332	ED	WA	202002	ED.WA.370121	370121	ED	WA	253.44
101000	ED	WA	201904	ED.WA.370121	370121	ED	WA	12,859,452.37
101000	ED	WA	201810	ED.WA.370121	370121	ED	WA	2,304,449.25
182332	ED	WA	201911	ED.WA.370121	370121	ED	WA	135.67
101000	ED	WA	201909	ED.WA.370121	370121	ED	WA	22,785,605.58
101000	ED	WA	201912	ED.WA.370121	370121	ED	WA	32,518,815.17
182332	ED	WA	201909	ED.WA.370121	370121	ED	WA	-
101000	ED	WA	202001	ED.WA.370121	370121	ED	WA	36,782,873.75
101000	ED	WA	201905	ED.WA.370121	370121	ED	WA	13,128,675.74
101000	ED	WA	201811	ED.WA.370121	370121	ED	WA	3,323,232.05
182332	ED	WA	201912	ED.WA.370121	370121	ED	WA	135.67
182332	ED	WA	202003	ED.WA.370121	370121	ED	WA	253.44
182332	ED	WA	202001	ED.WA.370121	370121	ED	WA	253.44
101000	ED	WA	201901	ED.WA.370121	370121	ED	WA	6,420,363.73
101000	ED	WA	202002	ED.WA.370121	370121	ED	WA	39,176,228.75
101000	ED	WA	201906	ED.WA.370121	370121	ED	WA	16,562,382.50
101000	ED	WA	201809	ED.WA.370121	370121	ED	WA	-
101000	ED	WA	201812	ED.WA.370121	370121	ED	WA	3,445,139.61
182332	ED	WA	202004	ED.WA.370121	370121	ED	WA	253.44
101000	ED	WA	201902	ED.WA.370121	370121	ED	WA	8,140,705.91
101000	ED	WA	202003	ED.WA.370121	370121	ED	WA	41,927,476.26
101000	ED	WA	201907	ED.WA.370121	370121	ED	WA	17,694,647.27
101000	ED	WA	201910	ED.WA.370121	370121	ED	WA	25,532,531.16
101000	ED	WA	201903	ED.WA.370121	370121	ED	WA	10,067,700.16
101000	ED	WA	202004	ED.WA.370121	370121	ED	WA	45,110,294.81
182332	ED	WA	201910	ED.WA.370121	370121	ED	WA	135.67
101000	ED	WA	201908	ED.WA.370121	370121	ED	WA	19,179,054.01
101000	ED	WA	201911	ED.WA.370121	370121	ED	WA	29,699,852.98
101000	GD	WA	201912	GD.WA.381121	381121	GD	WA	
182332	GD	WA	201912	GD.WA.381121	381121	GD	WA	
101000	GD	WA	201903	GD.WA.381121	381121	GD	WA	5,225,870.85
101000	GD	WA	202004	GD.WA.381121	381121	GD	WA	19,788,783.12

101000	GD	WA	201908	GD.WA.381121	381121	GD	WA	11,379,896.31
101000	GD	WA	201911	GD.WA.381121	381121	GD	WA	13,713,394.42
101000	GD	WA	201904	GD.WA.381121	381121	GD	WA	6,984,605.72
101000	GD	WA	201810	GD.WA.381121	381121	GD	WA	1,489,961.24
101000	GD	WA	201909	GD.WA.381121	381121	GD	WA	12,593,089.97
101000	GD	WA	201912	GD.WA.381121	381121	GD	WA	14,614,430.00
101000	GD	WA	202001	GD.WA.381121	381121	GD	WA	17,522,301.74
101000	GD	WA	201905	GD.WA.381121	381121	GD	WA	7,655,748.88
101000	GD	WA	201811	GD.WA.381121	381121	GD	WA	1,608,048.76
101000	GD	WA	201901	GD.WA.381121	381121	GD	WA	4,076,143.95
101000	GD	WA	202002	GD.WA.381121	381121	GD	WA	18,059,444.29
101000	GD	WA	201906	GD.WA.381121	381121	GD	WA	8,561,740.43
101000	GD	WA	201809	GD.WA.381121	381121	GD	WA	-
101000	GD	WA	201812	GD.WA.381121	381121	GD	WA	1,715,561.91
101000	GD	WA	201902	GD.WA.381121	381121	GD	WA	4,304,262.02
101000	GD	WA	202003	GD.WA.381121	381121	GD	WA	18,730,223.11
101000	GD	WA	201907	GD.WA.381121	381121	GD	WA	10,876,421.98
101000	GD	WA	201910	GD.WA.381121	381121	GD	WA	13,743,348.73
101000	GD	WA	201907	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201910	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201903	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	202004	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201908	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201911	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201904	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201810	GD.WA.389421	389421	GD	WA	-
101000	GD	WA	201909	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201912	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	202001	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201905	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201811	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201901	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	202002	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201906	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201812	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	201902	GD.WA.389421	389421	GD	WA	2,368.16
101000	GD	WA	202003	GD.WA.389421	389421	GD	WA	2,368.16
101000	CD	AA	202004	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201903	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201908	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201911	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201904	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201807	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201810	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201909	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201912	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	202001	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201905	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201808	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201811	CD.AA.391120	391120	CD	AA	2,637,348.63

101000	CD	AA	202002	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201901	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201906	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201809	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201812	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	202003	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201902	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201907	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201910	CD.AA.391120	391120	CD	AA	2,637,348.63
101000	CD	AA	201912	CD.AA.391121	391121	CD	AA	
182332	CD	AA	201912	CD.AA.391121	391121	CD	AA	
101000	CD	WA	201912	CD.WA.391121	391121	CD	WA	
182332	CD	WA	201912	CD.WA.391121	391121	CD	WA	
101000	CD	AA	201812	CD.AA.391121	391121	CD	AA	57,377.98
101000	CD	AA	202003	CD.AA.391121	391121	CD	AA	93,863.21
101000	CD	AA	201902	CD.AA.391121	391121	CD	AA	59,663.47
101000	CD	AA	201907	CD.AA.391121	391121	CD	AA	77,478.09
101000	CD	AA	201910	CD.AA.391121	391121	CD	AA	86,914.90
101000	CD	AA	202004	CD.AA.391121	391121	CD	AA	95,908.46
101000	CD	AA	201903	CD.AA.391121	391121	CD	AA	60,190.50
101000	CD	AA	201908	CD.AA.391121	391121	CD	AA	79,266.08
101000	CD	AA	201911	CD.AA.391121	391121	CD	AA	85,985.19
101000	CD	AA	201904	CD.AA.391121	391121	CD	AA	65,916.68
101000	CD	AA	201810	CD.AA.391121	391121	CD	AA	-
101000	CD	AA	201909	CD.AA.391121	391121	CD	AA	81,820.62
101000	CD	AA	201912	CD.AA.391121	391121	CD	AA	88,989.96
101000	CD	AA	202001	CD.AA.391121	391121	CD	AA	90,942.50
101000	CD	AA	201905	CD.AA.391121	391121	CD	AA	66,721.18
101000	CD	AA	201811	CD.AA.391121	391121	CD	AA	56,954.94
101000	CD	AA	202002	CD.AA.391121	391121	CD	AA	91,632.12
101000	CD	AA	201901	CD.AA.391121	391121	CD	AA	59,663.47
101000	CD	AA	201906	CD.AA.391121	391121	CD	AA	76,110.92
101000	CD	WA	201906	CD.WA.391121	391121	CD	WA	4,325,319.89
101000	CD	WA	201809	CD.WA.391121	391121	CD	WA	-
101000	CD	WA	201812	CD.WA.391121	391121	CD	WA	4,314,038.49
182332	CD	WA	202002	CD.WA.391121	391121	CD	WA	8,956.79
101000	CD	WA	202003	CD.WA.391121	391121	CD	WA	4,854,748.37
101000	CD	WA	201902	CD.WA.391121	391121	CD	WA	4,325,319.83
101000	CD	WA	201907	CD.WA.391121	391121	CD	WA	4,325,319.89
101000	CD	WA	201910	CD.WA.391121	391121	CD	WA	4,325,319.89
182332	CD	WA	202003	CD.WA.391121	391121	CD	WA	8,956.79
101000	CD	WA	202004	CD.WA.391121	391121	CD	WA	4,854,747.35
101000	CD	WA	201903	CD.WA.391121	391121	CD	WA	4,325,319.83
101000	CD	WA	201908	CD.WA.391121	391121	CD	WA	4,325,319.89
101000	CD	WA	201911	CD.WA.391121	391121	CD	WA	4,325,319.89
182332	CD	WA	202004	CD.WA.391121	391121	CD	WA	8,956.79
101000	CD	WA	201904	CD.WA.391121	391121	CD	WA	4,325,319.89
101000	CD	WA	201810	CD.WA.391121	391121	CD	WA	4,070,443.85
101000	CD	WA	201909	CD.WA.391121	391121	CD	WA	4,325,319.89
101000	CD	WA	201912	CD.WA.391121	391121	CD	WA	4,325,319.89

101000	CD	WA	202001	CD.WA.391121	391121	CD	WA	4,854,412.23
182332	CD	WA	201912	CD.WA.391121	391121	CD	WA	-
101000	CD	WA	201905	CD.WA.391121	391121	CD	WA	4,325,319.89
101000	CD	WA	201811	CD.WA.391121	391121	CD	WA	4,199,529.90
182332	CD	WA	202001	CD.WA.391121	391121	CD	WA	8,956.79
101000	CD	WA	202002	CD.WA.391121	391121	CD	WA	4,854,544.38
101000	CD	WA	201901	CD.WA.391121	391121	CD	WA	4,324,832.13
182332	ED	WA	202003	ED.WA.391121	391121	ED	WA	117.93
101000	ED	WA	202002	ED.WA.391121	391121	ED	WA	23,696.01
101000	ED	WA	201911	ED.WA.391121	391121	ED	WA	-
101000	ED	WA	202003	ED.WA.391121	391121	ED	WA	27,452.26
182332	ED	WA	202004	ED.WA.391121	391121	ED	WA	117.93
182332	ED	WA	201911	ED.WA.391121	391121	ED	WA	-
101000	ED	WA	201912	ED.WA.391121	391121	ED	WA	10,710.05
182332	ED	WA	201912	ED.WA.391121	391121	ED	WA	63.18
182332	ED	WA	202001	ED.WA.391121	391121	ED	WA	117.93
101000	ED	WA	202001	ED.WA.391121	391121	ED	WA	22,831.50
101000	ED	WA	202004	ED.WA.391121	391121	ED	WA	29,029.44
182332	ED	WA	202002	ED.WA.391121	391121	ED	WA	117.93
101000	ED	WA	201912	ED.WA.395121	395121	ED	WA	
182332	ED	WA	201912	ED.WA.395121	395121	ED	WA	
101000	GD	WA	201912	GD.WA.395121	395121	GD	WA	
182332	GD	WA	201912	GD.WA.395121	395121	GD	WA	
101000	ED	WA	201810	ED.WA.395121	395121	ED	WA	109,995.69
101000	ED	WA	201904	ED.WA.395121	395121	ED	WA	135,369.05
101000	ED	WA	201912	ED.WA.395121	395121	ED	WA	207,803.82
101000	ED	WA	201909	ED.WA.395121	395121	ED	WA	170,213.12
101000	ED	WA	202001	ED.WA.395121	395121	ED	WA	216,583.66
101000	ED	WA	201811	ED.WA.395121	395121	ED	WA	134,411.50
101000	ED	WA	201905	ED.WA.395121	395121	ED	WA	135,369.05
101000	ED	WA	202002	ED.WA.395121	395121	ED	WA	216,543.80
101000	ED	WA	201901	ED.WA.395121	395121	ED	WA	134,411.50
101000	ED	WA	201812	ED.WA.395121	395121	ED	WA	134,411.50
101000	ED	WA	201906	ED.WA.395121	395121	ED	WA	147,466.71
101000	ED	WA	201809	ED.WA.395121	395121	ED	WA	-
101000	ED	WA	202003	ED.WA.395121	395121	ED	WA	233,286.84
101000	ED	WA	201902	ED.WA.395121	395121	ED	WA	134,411.50
101000	ED	WA	201910	ED.WA.395121	395121	ED	WA	173,118.98
101000	ED	WA	201907	ED.WA.395121	395121	ED	WA	157,836.83
101000	ED	WA	202004	ED.WA.395121	395121	ED	WA	236,845.88
101000	ED	WA	201903	ED.WA.395121	395121	ED	WA	134,411.50
101000	ED	WA	201911	ED.WA.395121	395121	ED	WA	186,811.25
101000	ED	WA	201908	ED.WA.395121	395121	ED	WA	164,482.50
101000	GD	WA	202001	GD.WA.395121	395121	GD	WA	35,070.09
101000	GD	WA	201905	GD.WA.395121	395121	GD	WA	29,069.29
101000	GD	WA	201811	GD.WA.395121	395121	GD	WA	28,759.98
101000	GD	WA	201901	GD.WA.395121	395121	GD	WA	28,759.98
101000	GD	WA	202002	GD.WA.395121	395121	GD	WA	35,070.09
101000	GD	WA	201906	GD.WA.395121	395121	GD	WA	29,069.29
101000	GD	WA	201812	GD.WA.395121	395121	GD	WA	28,759.98

101000	GD	WA	201902	GD.WA.395121	395121	GD	WA	28,759.98
101000	GD	WA	202003	GD.WA.395121	395121	GD	WA	39,735.04
101000	GD	WA	201907	GD.WA.395121	395121	GD	WA	30,390.43
101000	GD	WA	201910	GD.WA.395121	395121	GD	WA	35,070.09
101000	GD	WA	201903	GD.WA.395121	395121	GD	WA	28,759.98
101000	GD	WA	202004	GD.WA.395121	395121	GD	WA	40,569.25
101000	GD	WA	201908	GD.WA.395121	395121	GD	WA	30,377.16
101000	GD	WA	201911	GD.WA.395121	395121	GD	WA	35,070.09
101000	GD	WA	201904	GD.WA.395121	395121	GD	WA	29,069.29
101000	GD	WA	201810	GD.WA.395121	395121	GD	WA	-
101000	GD	WA	201909	GD.WA.395121	395121	GD	WA	30,377.16
101000	GD	WA	201912	GD.WA.395121	395121	GD	WA	35,070.09
101000	CD	WA	201912	CD.WA.397121	397121	CD	WA	
182332	CD	WA	201912	CD.WA.397121	397121	CD	WA	
101000	CD	WA	201906	CD.WA.397121	397121	CD	WA	4,109,433.15
101000	CD	WA	201812	CD.WA.397121	397121	CD	WA	2,783,501.83
182332	CD	WA	202002	CD.WA.397121	397121	CD	WA	-
101000	CD	WA	201902	CD.WA.397121	397121	CD	WA	3,101,698.55
101000	CD	WA	202003	CD.WA.397121	397121	CD	WA	6,463,253.03
101000	CD	WA	201907	CD.WA.397121	397121	CD	WA	4,509,928.34
101000	CD	WA	201910	CD.WA.397121	397121	CD	WA	5,323,462.78
182332	CD	WA	202003	CD.WA.397121	397121	CD	WA	347.45
101000	CD	WA	201903	CD.WA.397121	397121	CD	WA	3,112,384.09
101000	CD	WA	202004	CD.WA.397121	397121	CD	WA	6,506,306.99
101000	CD	WA	201908	CD.WA.397121	397121	CD	WA	4,824,077.28
101000	CD	WA	201911	CD.WA.397121	397121	CD	WA	5,438,040.65
182332	CD	WA	202004	CD.WA.397121	397121	CD	WA	347.45
101000	CD	WA	201904	CD.WA.397121	397121	CD	WA	3,420,735.07
101000	CD	WA	201810	CD.WA.397121	397121	CD	WA	-
101000	CD	WA	201909	CD.WA.397121	397121	CD	WA	5,177,107.27
101000	CD	WA	201912	CD.WA.397121	397121	CD	WA	5,707,899.96
101000	CD	WA	202001	CD.WA.397121	397121	CD	WA	5,892,884.87
101000	CD	WA	201905	CD.WA.397121	397121	CD	WA	3,676,260.15
101000	CD	WA	201811	CD.WA.397121	397121	CD	WA	2,582,431.81
101000	CD	WA	201901	CD.WA.397121	397121	CD	WA	3,004,071.87
101000	CD	WA	202002	CD.WA.397121	397121	CD	WA	6,130,500.26
101000	GD	WA	201908	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201911	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201904	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201810	GD.WA.397121	397121	GD	WA	-
101000	GD	WA	201909	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201912	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	202001	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201905	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201811	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	202002	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201901	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201907	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201906	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201812	GD.WA.397121	397121	GD	WA	19,942.47

101000	GD	WA	202003	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201902	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201910	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	202004	GD.WA.397121	397121	GD	WA	19,942.47
101000	GD	WA	201903	GD.WA.397121	397121	GD	WA	19,942.47



-	-	-	-	1,139.31	-	-
-	-	-	-	-	-	-
-	-	288.48	-	1,704.39	-	-
-	-	9,563.26	-	66,181.29	-	-
-	-	111.03	-	(774.74)	-	-
-	-	532.30	-	1,489.98	-	-
-	-	324.74	-	690.24	-	-
-	-	9,918.68	-	60,374.77	-	-
-	-	901.84	-	2,503.98	-	-
-	-	192.80	-	2,128.79	-	-
531.41	917.57	2,325.65	-	47,462.46	-	-
-	-	8,832.06	-	17,222.14	-	-
-	-	270.40	-	1,627.13	-	-
-	-	-	-	-	-	-
-	-	58.38	-	4,245.24	-	-
-	-	285.02	-	574.69	-	-
4,109.04	7,075.08	119,202.33	-	790,571.54	-	-
-	-	4,168.61	-	27,444.60	-	-
-	-	-	-	-	-	-
-	-	232.46	-	1,859.25	-	-
-	-	11,979.54	-	29,480.91	-	-
-	-	11,339.49	-	243,458.51	-	-
-	-	-	-	(3,531.99)	-	-
-	-	-	-	13,397.56	-	-
50,288.37	87,447.40	224,158.60	-	1,204,110.00	-	-
-	-	2,197.77	-	38,300.06	-	-
374,221.45	652,043.75	1,240,813.56	-	14,443,514.49	-	-
-	-	-	-	-	-	-
(9,484.01)	(12,053.33)	(178,041.03)	-	(460,070.35)	-	-
6,466.23	10,610.94	410,001.79	-	1,553,181.63	-	-
-	-	-	-	-	-	-
-	-	38.36	-	84.83	-	-
-	-	-	-	(3,905.84)	-	-
-	-	-	-	-	-	-
-	-	-	-	(3,441.79)	-	-
-	-	-	-	-	-	-
9,439.41	16,003.76	239,110.87	-	797,575.44	-	-
-	-	-	-	31.28	-	-
-	-	277.56	-	4,389.52	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	64,167.29	-	458,047.41	-	-
-	-	-	-	-	-	-
-	-	31,506.31	-	67,011.93	-	-
1,240.09	(5,114.39)	17,839.61	-	189,347.14	-	-
-	-	-	-	-	-	-
-	-	80.92	-	48.78	-	-
-	-	824.42	-	10,093.75	-	-
-	-	-	-	-	-	-
-	-	11,141.50	-	406,320.94	-	-



-	-	-	-	9,277.35	-	-
1,000.64	(7,699.42)	5,525.13	-	123,516.44	-	-
-	-	-	-	-	-	-
-	-	-	-	75.32	-	-
-	-	-	-	-	-	-
2,816.63	1,594.64	71,450.43	-	364,142.17	-	-
-	-	8,967.29	-	53,624.35	-	-
-	-	-	-	-	-	-
-	-	7,646.70	-	29,393.42	-	-
-	-	-	-	2,148.20	-	-
(266.89)	(1,594.64)	10,035.45	-	412,129.68	-	-
-	-	-	-	1,861.53	-	-
-	-	-	-	-	-	-
-	-	1,357.84	-	3,234.87	-	-
-	-	8,070.22	-	127,712.39	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	56,361.85	-	269,223.37	-	-
-	-	300,310.28	-	1,018,782.80	-	-
-	-	-	-	-	-	-
178.19	100.89	186,142.53	-	2,746,925.58	-	-
(16.88)	(100.89)	140,681.43	-	4,264,058.58	-	-
-	-	-	-	135.67	-	-
-	-	177,903.61	-	2,393,355.00	-	-
-	-	223,192.63	-	3,433,706.76	-	-
-	-	42,622.78	-	121,907.56	-	-
-	-	-	-	117.77	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	179,966.06	-	1,720,342.18	-	-
-	-	205,688.24	-	2,751,247.51	-	-
-	-	68,687.79	-	1,132,264.77	-	-
45,784.78	79,795.23	456,895.93	-	2,304,449.25	-	-
-	-	215,573.62	-	2,975,224.12	-	-
-	-	-	-	-	-	-
-	-	(65,342.28)	-	1,926,994.25	-	-
-	-	183,865.63	-	3,182,818.55	-	-
-	-	134,146.51	-	1,484,406.74	-	-
-	-	302,377.80	-	4,167,321.82	-	-
-	-	153,674.50	-	2,791,752.21	-	-
-	-	104,716.40	-	638,752.25	-	-
-	-	-	-	-	-	-
-	-	245,663.15	-	3,606,551.57	-	-
-	-	203,103.38	-	2,818,962.19	-	-
-	-	-	-	-	-	-
-	-	119,261.24	-	1,758,734.87	-	-
-	-	43,750.44	-	124,760.55	-	-





-	-	219.18	-	132.15	-	-
-	-	-	-	8,956.79	-	-
-	-	-	-	-	-	-
-	-	3,139.87	-	114,508.59	-	-
-	-	-	-	-	-	-
-	-	-	-	203.99	-	-
-	-	868.91	-	487.70	-	-
-	-	-	-	-	-	-
-	-	237.36	-	3,756.25	-	-
82.84	46.90	2,101.48	-	10,710.05	-	-
-	-	263.74	-	1,577.18	-	-
-	-	-	-	-	-	-
-	-	-	-	63.18	-	-
(7.85)	(46.90)	295.16	-	12,121.45	-	-
-	-	-	-	54.75	-	-
-	-	-	-	-	-	-
-	-	224.90	-	864.51	-	-
-	-	39.94	-	95.15	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
512.91	888.66	1,922.77	-	24,415.81	-	-
-	-	-	-	-	-	-
-	-	605.77	-	8,779.84	-	-
-	-	208.71	-	2,905.86	-	-
-	-	(2.65)	-	(39.86)	-	-
-	-	-	-	-	-	-
-	-	821.36	-	12,097.66	-	-
-	-	1,114.77	-	16,743.04	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	704.05	-	10,370.12	-	-
-	-	6,175.22	-	109,995.69	-	-
-	-	233.97	-	3,559.04	-	-
-	-	-	-	-	-	-
-	-	1,204.13	-	13,692.27	-	-
-	-	480.07	-	6,645.67	-	-
-	-	141.92	-	2,208.82	-	-
-	-	72.45	-	957.55	-	-
-	-	1,561.83	-	20,992.57	-	-
-	-	413.95	-	5,730.62	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	310.61	-	4,664.95	-	-
-	-	89.70	-	1,321.14	-	-
-	-	-	-	-	-	-



-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-



-	-	2,596,673.89	0.48832	0.14891	1,267,451	556
-	-	1,313,338.36	0.48832	0.14891	641,329	-
-	-	1,393,262.17	0.48832	0.14891	679,525	832
-	-	2,490,493.07	0.48832	0.14891	1,183,840	32,318
-	-	1,384,992.73	0.48832	0.14891	676,698	(378)
-	-	2,598,163.87	0.48832	0.14891	1,268,008	728
-	-	1,393,952.41	0.48832	0.14891	680,358	337
-	-	2,550,867.84	0.48832	0.14891	1,216,158	29,482
-	-	1,387,496.71	0.48832	0.14891	676,320	1,223
-	(1,218,770.43)	1,381,522.23	0.48832	0.14891	1,268,735	1,040
-	-	1,360,800.82	0.48832	0.14891	641,329	23,177
-	-	2,568,089.98	0.48832	0.14891	1,245,640	8,410
-	-	1,389,123.84	0.48832	0.14891	677,542	795
-	-	1,313,338.36	0.48832	0.14891	641,329	-
-	-	1,385,767.47	0.48832	0.14891	674,625	2,073
-	-	1,389,698.53	0.48832	0.14891	678,337	281
-	-	2,151,372.36	0.48832	0.14891	664,506	386,052
-	-	2,595,534.58	0.48832	0.14891	1,254,050	13,402
-	-	1,313,338.36	0.48832	0.14891	641,329	-
-	-	1,391,557.78	0.48832	0.14891	678,618	908
-	-	2,424,311.78	0.48832	0.14891	1,169,444	14,396
-	-	2,394,830.87	0.48832	0.14891	1,050,558	118,886
-	-	9,865.57	0.77874	0.22126	10,433	(2,751)
-	-	13,397.56	0.77874	0.22126	-	10,433
-	-	16,550,292.90	0.77874	0.22126	11,950,686	937,689
-	-	15,346,182.90	0.77874	0.22126	11,920,861	29,826
-	-	14,443,514.49	0.77874	0.22126	-	11,247,742
-	-	15,701.13	0.77874	0.22126	12,227	-
-	-	18,835,578.61	0.77874	0.22126	15,026,294	(358,275)
-	-	18,103,474.53	0.77874	0.22126	12,888,375	1,209,525
-	-	19,106,146.44	0.77874	0.22126	14,878,720	-
-	-	19,101,756.92	0.77874	0.22126	14,875,236	66
-	-	11,795.29	0.77874	0.22126	12,227	(3,042)
-	-	18,835,578.61	0.77874	0.22126	14,668,018	-
-	-	6,423.78	0.77874	0.22126	7,683	(2,680)
-	-	6,423.78	0.77874	0.22126	5,002	-
-	-	18,901,049.97	0.77874	0.22126	14,097,900	621,104
-	-	19,106,177.72	0.77874	0.22126	14,878,720	24
-	-	19,106,146.44	0.77874	0.22126	14,875,302	3,418
-	-	11,795.29	0.77874	0.22126	9,185	-
-	-	6,423.78	0.77874	0.22126	5,002	-
-	-	14,901,561.90	0.77874	0.22126	11,247,742	356,700
-	-	6,423.78	0.77874	0.22126	5,002	-
-	-	18,968,061.90	0.77874	0.22126	14,719,004	52,185
-	-	19,295,524.86	0.77874	0.22126	14,878,745	147,452
-	-	19,106,146.44	0.77874	0.22126	14,878,720	-
-	-	19,295,573.64	0.77874	0.22126	15,026,197	38
-	-	19,101,672.09	0.77874	0.22126	14,867,376	7,860
-	-	6,423.78	0.77874	0.22126	5,002	-
-	-	15,307,882.84	0.77874	0.22126	11,604,442	316,418



-	-	15,701.13	0.77874	0.22126	5,002	7,225
-	-	19,091,578.34	0.77874	0.22126	14,771,189	96,187
-	-	15,701.13	0.77874	0.22126	12,227	-
-	-	19,295,648.96	0.77874	0.22126	15,026,235	59
-	-	4,009.73	100%		4,010	-
-	-	364,142.17	100%		-	364,142
-	-	987,002.01	100%		933,378	53,624
-	-	4,009.73	100%		4,010	-
-	-	805,665.27	100%		776,272	29,393
-	-	2,148.20	100%		-	2,148
-	-	776,271.85	100%		364,142	412,130
-	-	4,009.73	100%		2,148	1,862
-	-	4,009.73	100%		4,010	-
-	-	990,236.88	100%		987,002	3,235
-	-	933,377.66	100%		805,665	127,712
-	-	4,009.73	100%		4,010	-
	(44,657.76)	(44,657.76)	100%		-	-
	44,657.76	44,657.76	100%		-	-
-	-	253.44	100%		253	-
-	-	13,128,675.74	100%		12,859,452	269,223
-	-	3,323,232.05	100%		2,304,449	1,018,783
-	-	135.67	100%		136	-
-	-	25,532,531.16	100%		22,785,606	2,746,926
-	-	36,782,873.75	100%		32,518,815	4,264,059
-	-	135.67	100%		-	136
-	-	39,176,228.75	100%		36,782,874	2,393,355
-	-	16,562,382.50	100%		13,128,676	3,433,707
-	-	3,445,139.61	100%		3,323,232	121,908
-	-	253.44	100%		136	118
-	-	253.44	100%		253	-
-	-	253.44	100%		253	-
-	-	8,140,705.91	100%		6,420,364	1,720,342
-	-	41,927,476.26	100%		39,176,229	2,751,248
-	-	17,694,647.27	100%		16,562,383	1,132,265
-	-	2,304,449.25	100%		-	2,304,449
-	-	6,420,363.73	100%		3,445,140	2,975,224
-	-	253.44	100%		253	-
-	-	10,067,700.16	100%		8,140,706	1,926,994
-	-	45,110,294.81	100%		41,927,476	3,182,819
-	-	19,179,054.01	100%		17,694,647	1,484,407
-	-	29,699,852.98	100%		25,532,531	4,167,322
-	-	12,859,452.37	100%		10,067,700	2,791,752
-	-	45,749,047.06	100%		45,110,295	638,752
-	-	135.67	100%		136	-
-	-	22,785,605.58	100%		19,179,054	3,606,552
-	-	32,518,815.17	100%		29,699,853	2,818,962
	(42,309.84)	(42,309.84)		100%	-	-
	42,309.84	42,309.84		100%	-	-
-	-	6,984,605.72		100%	-	-
-	-	19,913,543.67		100%	-	-



-	-	2,637,348.63	0.48832	0.14891	1,287,870	-
-	-	2,637,348.63	0.48832	0.14891	1,287,870	-
-	-	2,637,348.63	0.48832	0.14891	1,287,870	-
-	-	2,637,348.63	0.48832	0.14891	1,287,870	-
-	-	2,637,348.63	0.48832	0.14891	1,287,870	-
-	-	2,637,348.63	0.48832	0.14891	1,287,870	-
-	-	2,637,348.63	0.48832	0.14891	1,287,870	-
-	-	2,637,348.63	0.48832	0.14891	1,287,870	-
-	-	2,637,348.63	0.48832	0.14891	1,287,870	-
-	-	2,637,348.63	0.48832	0.14891	1,287,870	-
	(136.58)	(136.58)	0.48832	0.14891	-	-
	136.58	136.58	0.48832	0.14891	-	-
	(97,547.61)	(97,547.61)	0.77874	0.22126	-	-
	97,547.61	97,547.61	0.77874	0.22126	-	-
-	-	59,663.47	0.48832	0.14891	28,019	1,116
-	-	95,908.46	0.48832	0.14891	45,835	999
-	-	60,190.50	0.48832	0.14891	29,135	257
-	-	79,266.08	0.48832	0.14891	37,834	873
-	-	85,985.19	0.48832	0.14891	42,442	(454)
-	-	96,736.74	0.48832	0.14891	46,834	404
-	-	65,916.68	0.48832	0.14891	29,392	2,796
-	-	81,820.62	0.48832	0.14891	38,707	1,247
-	-	88,989.96	0.48832	0.14891	41,988	1,467
-	-	66,721.18	0.48832	0.14891	32,188	393
-	-	56,954.94	0.48832	0.14891	-	27,812
-	-	86,914.90	0.48832	0.14891	39,955	2,488
-	-	90,942.50	0.48832	0.14891	43,456	953
-	-	91,632.12	0.48832	0.14891	44,409	337
-	-	76,110.92	0.48832	0.14891	32,581	4,585
-	-	57,377.98	0.48832	0.14891	27,812	207
-	-	93,863.21	0.48832	0.14891	44,746	1,089
-	-	59,663.47	0.48832	0.14891	29,135	-
-	-	77,478.09	0.48832	0.14891	37,166	668
-	-	4,325,319.89	0.77874	0.22126	3,368,300	-
-	-	4,070,443.85	0.77874	0.22126	-	3,169,817
-	-	4,324,832.13	0.77874	0.22126	3,359,514	8,405
-	-	8,956.79	0.77874	0.22126	6,975	-
-	-	4,854,747.35	0.77874	0.22126	3,780,587	(1)
-	-	4,325,319.83	0.77874	0.22126	3,368,300	-
-	-	4,325,319.89	0.77874	0.22126	3,368,300	-
-	-	4,325,319.89	0.77874	0.22126	3,368,300	-
-	-	8,956.79	0.77874	0.22126	6,975	-
-	-	4,854,747.35	0.77874	0.22126	3,780,586	-
-	-	4,325,319.89	0.77874	0.22126	3,368,300	0
-	-	4,325,319.89	0.77874	0.22126	3,368,300	-
-	-	4,325,319.89	0.77874	0.22126	3,368,300	-
-	-	8,956.79	0.77874	0.22126	6,975	-
-	-	4,325,319.89	0.77874	0.22126	3,368,300	-
-	-	4,199,529.90	0.77874	0.22126	3,169,817	100,524
-	-	4,325,319.89	0.77874	0.22126	3,368,300	-
-	-	4,854,412.23	0.77874	0.22126	3,368,300	412,025

-	-	4,854,544.38	0.77874	0.22126	3,780,325	103
-	-	8,956.79	0.77874	0.22126	-	6,975
-	-	4,325,319.89	0.77874	0.22126	3,368,300	-
-	-	4,314,038.49	0.77874	0.22126	3,270,342	89,172
-	-	8,956.79	0.77874	0.22126	6,975	-
-	-	4,854,748.37	0.77874	0.22126	3,780,428	159
-	-	4,325,319.83	0.77874	0.22126	3,367,920	380
-	-	117.93	100%		118	-
-	-	27,452.26	100%		23,696	3,756
-	-	10,710.05	100%		-	10,710
-	-	29,029.44	100%		27,452	1,577
-	-	117.93	100%		118	-
-	-	63.18	100%		-	63
-	-	22,831.50	100%		10,710	12,121
-	-	117.93	100%		63	55
-	-	117.93	100%		118	-
-	-	23,696.01	100%		22,832	865
-	-	29,124.59	100%		29,029	95
-	-	117.93	100%		118	-
	(216.64)	(216.64)	100%		-	-
	216.64	216.64	100%		-	-
	(420.74)	(420.74)		100%	-	-
	420.74	420.74		100%	-	-
-	-	134,411.50	100%		109,996	24,416
-	-	135,369.05	100%		135,369	-
-	-	216,583.66	100%		207,804	8,780
-	-	173,118.98	100%		170,213	2,906
-	-	216,543.80	100%		216,584	(40)
-	-	134,411.50	100%		134,412	-
-	-	147,466.71	100%		135,369	12,098
-	-	233,286.84	100%		216,544	16,743
-	-	134,411.50	100%		134,412	-
-	-	134,411.50	100%		134,412	-
-	-	157,836.83	100%		147,467	10,370
-	-	109,995.69	100%		-	109,996
-	-	236,845.88	100%		233,287	3,559
-	-	134,411.50	100%		134,412	-
-	-	186,811.25	100%		173,119	13,692
-	-	164,482.50	100%		157,837	6,646
-	-	239,054.70	100%		236,846	2,209
-	-	135,369.05	100%		134,412	958
-	-	207,803.82	100%		186,811	20,993
-	-	170,213.12	100%		164,483	5,731
-	-	35,070.09		100%	-	-
-	-	29,069.29		100%	-	-
-	-	28,759.98		100%	-	-
-	-	28,759.98		100%	-	-
-	-	39,735.04		100%	-	-
-	-	30,390.43		100%	-	-
-	-	28,759.98		100%	-	-



-	-	19,942.47	100%	-	-
-	-	19,942.47	100%	-	-
-	-	19,942.47	100%	-	-
-	-	19,942.47	100%	-	-
-	-	19,942.47	100%	-	-

WA E Transfers	WA E Ending Balance	WA G Beginning Balance	WA G Adds	WA G Transfers
(618,588)	(618,588)	-	-	(188,634)
618,588	618,588	-	-	188,634
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
-	14,810,506	4,516,367	-	-
(56)	(56)	-	-	(17)
56	56	-	-	17
(144,067)	(144,067)	-	-	(40,933)
-	(144,067)	(40,933)	-	-
-	(144,067)	(40,933)	-	-
-	(144,067)	(40,933)	-	-
-	(144,067)	(40,933)	-	-
-	(144,067)	(40,933)	-	-
-	(144,067)	(40,933)	-	-
-	(144,067)	(40,933)	-	-
-	(144,067)	(40,933)	-	-
-	(144,067)	(40,933)	-	-
-	(144,067)	(40,933)	-	-
-	(144,067)	(40,933)	-	-
(314,880)	(458,947)	(40,933)	-	(89,466)
144,067	144,067	-	-	40,933
-	144,067	40,933	-	-
-	144,067	40,933	-	-
-	144,067	40,933	-	-
-	144,067	40,933	-	-
-	144,067	40,933	-	-
-	144,067	40,933	-	-
-	144,067	40,933	-	-
-	144,067	40,933	-	-
-	144,067	40,933	-	-
-	144,067	40,933	-	-
-	144,067	40,933	-	-
-	144,067	40,933	-	-
314,880	458,947	40,933	-	89,466

-	1,268,008	386,501	170	-
-	641,329	195,569	-	-
-	680,358	207,217	254	-
-	1,216,158	361,004	9,855	-
-	676,320	206,355	(115)	-
-	1,268,735	386,671	222	-
-	680,695	207,471	103	-
-	1,245,640	370,859	8,990	-
-	677,542	206,239	373	-
(595,150)	674,625	386,893	317	(181,487)
-	664,506	195,569	7,068	-
-	1,254,050	379,850	2,565	-
-	678,337	206,612	242	-
-	641,329	195,569	-	-
-	676,698	205,722	632	-
-	678,618	206,854	86	-
-	1,050,558	202,637	117,724	-
-	1,267,451	382,414	4,087	-
-	641,329	195,569	-	-
-	679,525	206,940	277	-
-	1,183,840	356,614	4,390	-
-	1,169,444	320,361	36,253	-
-	7,683	2,964	(781)	-
-	10,433	-	2,964	-
-	12,888,375	3,395,496	266,421	-
-	11,950,686	3,387,022	8,474	-
-	11,247,742	-	3,195,772	-
-	12,227	3,474	-	-
-	14,668,018	4,269,355	(101,795)	-
-	14,097,900	3,661,918	343,657	-
-	14,878,720	4,227,426	-	-
-	14,875,302	4,226,436	19	-
-	9,185	3,474	(864)	-
-	14,668,018	4,167,560	-	-
-	5,002	2,183	(762)	-
-	5,002	1,421	-	-
-	14,719,004	4,005,575	176,472	-
-	14,878,745	4,227,426	7	-
-	14,878,720	4,226,455	971	-
-	9,185	2,610	-	-
-	5,002	1,421	-	-
-	11,604,442	3,195,772	101,348	-
-	5,002	1,421	-	-
-	14,771,189	4,182,046	14,827	-
-	15,026,197	4,227,433	41,895	-
-	14,878,720	4,227,426	-	-
-	15,026,235	4,269,328	11	-
-	14,875,236	4,224,203	2,233	-
-	5,002	1,421	-	-
-	11,920,861	3,297,120	89,903	-



-	12,227	1,421	2,053	-
-	14,867,376	4,196,873	27,329	-
-	12,227	3,474	-	-
-	15,026,294	4,269,339	17	-
-	4,010	-	-	-
-	364,142	-	-	-
-	987,002	-	-	-
-	4,010	-	-	-
-	805,665	-	-	-
-	2,148	-	-	-
-	776,272	-	-	-
-	4,010	-	-	-
-	4,010	-	-	-
-	990,237	-	-	-
-	933,378	-	-	-
-	4,010	-	-	-
(44,658)	(44,658)	-	-	-
44,658	44,658	-	-	-
-	253	-	-	-
-	13,128,676	-	-	-
-	3,323,232	-	-	-
-	136	-	-	-
-	25,532,531	-	-	-
-	36,782,874	-	-	-
-	136	-	-	-
-	39,176,229	-	-	-
-	16,562,383	-	-	-
-	3,445,140	-	-	-
-	253	-	-	-
-	253	-	-	-
-	253	-	-	-
-	8,140,706	-	-	-
-	41,927,476	-	-	-
-	17,694,647	-	-	-
-	2,304,449	-	-	-
-	6,420,364	-	-	-
-	253	-	-	-
-	10,067,700	-	-	-
-	45,110,295	-	-	-
-	19,179,054	-	-	-
-	29,699,853	-	-	-
-	12,859,452	-	-	-
-	45,749,047	-	-	-
-	136	-	-	-
-	22,785,606	-	-	-
-	32,518,815	-	-	-
-	-	-	-	(42,310)
-	-	-	-	42,310
-	-	5,225,871	1,758,735	-
-	-	19,788,783	124,761	-



-	1,287,870	392,728	-	-
-	1,287,870	392,728	-	-
-	1,287,870	392,728	-	-
-	1,287,870	392,728	-	-
-	1,287,870	392,728	-	-
-	1,287,870	392,728	-	-
-	1,287,870	392,728	-	-
-	1,287,870	392,728	-	-
-	1,287,870	392,728	-	-
(67)	(67)	-	-	(20)
67	67	-	-	20
(75,964)	(75,964)	-	-	(21,583)
75,964	75,964	-	-	21,583
-	29,135	8,544	340	-
-	46,834	13,977	305	-
-	29,392	8,884	78	-
-	38,707	11,537	266	-
-	41,988	12,942	(138)	-
-	47,238	14,282	123	-
-	32,188	8,963	853	-
-	39,955	11,804	380	-
-	43,456	12,804	447	-
-	32,581	9,816	120	-
-	27,812	-	8,481	-
-	42,442	12,184	759	-
-	44,409	13,251	291	-
-	44,746	13,542	103	-
-	37,166	9,935	1,398	-
-	28,019	8,481	63	-
-	45,835	13,645	332	-
-	29,135	8,884	-	-
-	37,834	11,334	204	-
-	3,368,300	957,020	-	-
-	3,169,817	-	900,626	-
-	3,367,920	954,524	2,388	-
-	6,975	1,982	-	-
-	3,780,586	1,074,162	(0)	-
-	3,368,300	957,020	-	-
-	3,368,300	957,020	-	-
-	3,368,300	957,020	-	-
-	6,975	1,982	-	-
-	3,780,586	1,074,161	-	-
-	3,368,300	957,020	0	-
-	3,368,300	957,020	-	-
-	3,368,300	957,020	-	-
-	6,975	1,982	-	-
-	3,368,300	957,020	-	-
-	3,270,342	900,626	28,562	-
-	3,368,300	957,020	-	-
-	3,780,325	957,020	117,067	-

-	3,780,428	1,074,087	29	-
-	6,975	-	1,982	-
-	3,368,300	957,020	-	-
-	3,359,514	929,188	25,336	-
-	6,975	1,982	-	-
-	3,780,587	1,074,116	45	-
-	3,368,300	956,912	108	-
-	118	-	-	-
-	27,452	-	-	-
-	10,710	-	-	-
-	29,029	-	-	-
-	118	-	-	-
-	63	-	-	-
-	22,832	-	-	-
-	118	-	-	-
-	118	-	-	-
-	23,696	-	-	-
-	29,125	-	-	-
-	118	-	-	-
(217)	(217)	-	-	-
217	217	-	-	-
-	-	-	-	(421)
-	-	-	-	421
-	134,412	-	-	-
-	135,369	-	-	-
-	216,584	-	-	-
-	173,119	-	-	-
-	216,544	-	-	-
-	134,412	-	-	-
-	147,467	-	-	-
-	233,287	-	-	-
-	134,412	-	-	-
-	134,412	-	-	-
-	157,837	-	-	-
-	109,996	-	-	-
-	236,846	-	-	-
-	134,412	-	-	-
-	186,811	-	-	-
-	164,483	-	-	-
-	239,055	-	-	-
-	135,369	-	-	-
-	207,804	-	-	-
-	170,213	-	-	-
-	-	35,070	-	-
-	-	29,069	-	-
-	-	28,760	-	-
-	-	28,760	-	-
-	-	35,070	4,665	-
-	-	29,069	1,321	-
-	-	28,760	-	-



-	-	19,942	-	-
-	-	19,942	-	-
-	-	19,942	-	-
-	-	19,942	-	-
-	-	19,942	-	-



386,671 Intangibles  
195,569 Intangibles  
207,471 Intangibles  
370,859 Intangibles  
206,239 Intangibles  
386,893 Intangibles  
207,573 Intangibles  
379,850 Intangibles  
206,612 Intangibles  
205,722 Intangibles  
202,637 Intangibles  
382,414 Intangibles  
206,854 Intangibles  
195,569 Intangibles  
206,355 Intangibles  
206,940 Intangibles  
320,361 Intangibles  
386,501 Intangibles  
195,569 Intangibles  
207,217 Intangibles  
361,004 Intangibles  
356,614 Intangibles  
2,183 Intangibles  
2,964 Intangibles  
3,661,918 Intangibles  
3,395,496 Intangibles  
3,195,772 Intangibles  
3,474 Intangibles  
4,167,560 Intangibles  
4,005,575 Intangibles  
4,227,426 Intangibles  
4,226,455 Intangibles  
2,610 Intangibles  
4,167,560 Intangibles  
1,421 Intangibles  
1,421 Intangibles  
4,182,046 Intangibles  
4,227,433 Intangibles  
4,227,426 Intangibles  
2,610 Intangibles  
1,421 Intangibles  
3,297,120 Intangibles  
1,421 Intangibles  
4,196,873 Intangibles  
4,269,328 Intangibles  
4,227,426 Intangibles  
4,269,339 Intangibles  
4,226,436 Intangibles  
1,421 Intangibles  
3,387,022 Intangibles







392,728 GP  
392,728 GP  
392,728 GP  
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392,728 GP  
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392,728 GP  
(20) GP  
20 GP  
(21,583) GP  
21,583 GP  
8,884 GP  
14,282 GP  
8,963 GP  
11,804 GP  
12,804 GP  
14,405 GP  
9,816 GP  
12,184 GP  
13,251 GP  
9,935 GP  
8,481 GP  
12,942 GP  
13,542 GP  
13,645 GP  
11,334 GP  
8,544 GP  
13,977 GP  
8,884 GP  
11,537 GP  
957,020 GP  
900,626 GP  
956,912 GP  
1,982 GP  
1,074,161 GP  
957,020 GP  
957,020 GP  
957,020 GP  
1,982 GP  
1,074,161 GP  
957,020 GP  
957,020 GP  
957,020 GP  
1,982 GP  
957,020 GP  
929,188 GP  
957,020 GP  
1,074,087 GP





19,942 GP  
19,942 GP  
19,942 GP  
19,942 GP  
19,942 GP

## Cost Of Removal (blank)

Sum of WA E Depreciation Amt			Accounting Period	
FERC	Func Group	Plant Acct	201812	201901
108000	Dist	370121		
		381121		
	GP	389421		
		391120		
		391121		
		395121		
		397121		
	Intangibles	303120		
		303121		0
	<b>108000 Total</b>			<b>0</b>
182318	Dist	370121		
		381121		
	GP	389421		
		391120		
		391121		
		395121		
		397121		
	Intangibles	303120		
		303121		0
	<b>182318 Total</b>			<b>0</b>
<b>Grand Total</b>			<b>0</b>	<b>0</b>

**201902****201903****201904****201905**

0

0

0

0

**0****0****0****0**

0

0

0

0

**0****0****0****0****0****0****0****0**



201906	201907	201908	201909	
	0	2283.26568	0	1141.63284
	<b>0</b>	<b>2283.26568</b>	<b>0</b>	<b>1141.63284</b>
	0	-2283.26568	0	-1141.63284
	<b>0</b>	<b>-2283.26568</b>	<b>0</b>	<b>-1141.63284</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

201910	201911	201912	Grand Total
		1416	1416
		0	0
		0	0
		0	0
		2409.81736	2409.81736
		6	6
		1599.53196	1599.53196
		19608.97792	19608.97792
		11125.47544	14550.37396
0	0		
<b>0</b>	<b>0</b>	<b>36165.80268</b>	<b>39590.7012</b>
		-1416	-1416
		0	0
		0	0
		0	0
		-2409.81736	-2409.81736
		-6	-6
		-1599.53196	-1599.53196
		-19608.97792	-19608.97792
		-11125.47544	-14550.37396
0	0		
<b>0</b>	<b>0</b>	<b>-36165.80268</b>	<b>-39590.7012</b>
<b>0</b>	<b>0</b>	<b>1.81899E-12</b>	<b>-3.63798E-12</b>

3L FERC Acct	GL Ser	GL Jur	Accounting Pe	Asset Category	Plant Acct	Ser	Jur
111000	CD	AA	201812	CD.AA.303121	303121	CD	AA
111000	CD	AA	201901	CD.AA.303121	303121	CD	AA
111000	CD	AA	201902	CD.AA.303121	303121	CD	AA
111000	CD	AA	201903	CD.AA.303121	303121	CD	AA
111000	CD	AA	201904	CD.AA.303121	303121	CD	AA
111000	CD	AA	201905	CD.AA.303121	303121	CD	AA
111000	CD	AA	201906	CD.AA.303121	303121	CD	AA
111000	CD	AA	201907	CD.AA.303121	303121	CD	AA
111000	CD	AA	201908	CD.AA.303121	303121	CD	AA
111000	CD	AA	201909	CD.AA.303121	303121	CD	AA
111000	CD	AA	201910	CD.AA.303121	303121	CD	AA
111000	CD	AA	201911	CD.AA.303121	303121	CD	AA
111000	CD	AA	201912	CD.AA.303121	303121	CD	AA
111000	CD	AA	201912	CD.AA.303121	303121	CD	AA
111000	CD	AA	202001	CD.AA.303121	303121	CD	AA
111000	CD	AA	202002	CD.AA.303121	303121	CD	AA
111000	CD	AA	202003	CD.AA.303121	303121	CD	AA
111000	CD	AA	202004	CD.AA.303121	303121	CD	AA
111000	CD	WA	201812	CD.WA.303121	303121	CD	WA
111000	CD	WA	201812	CD.WA.303121	303121	CD	WA
111000	CD	WA	201901	CD.WA.303121	303121	CD	WA
111000	CD	WA	201901	CD.WA.303121	303121	CD	WA
111000	CD	WA	201902	CD.WA.303121	303121	CD	WA
111000	CD	WA	201902	CD.WA.303121	303121	CD	WA
111000	CD	WA	201903	CD.WA.303121	303121	CD	WA
111000	CD	WA	201903	CD.WA.303121	303121	CD	WA
111000	CD	WA	201904	CD.WA.303121	303121	CD	WA
111000	CD	WA	201904	CD.WA.303121	303121	CD	WA
111000	CD	WA	201905	CD.WA.303121	303121	CD	WA
111000	CD	WA	201905	CD.WA.303121	303121	CD	WA
111000	CD	WA	201906	CD.WA.303121	303121	CD	WA
111000	CD	WA	201906	CD.WA.303121	303121	CD	WA
111000	CD	WA	201907	CD.WA.303121	303121	CD	WA
111000	CD	WA	201907	CD.WA.303121	303121	CD	WA
111000	CD	WA	201908	CD.WA.303121	303121	CD	WA
111000	CD	WA	201908	CD.WA.303121	303121	CD	WA
111000	CD	WA	201909	CD.WA.303121	303121	CD	WA
111000	CD	WA	201909	CD.WA.303121	303121	CD	WA
111000	CD	WA	201910	CD.WA.303121	303121	CD	WA
111000	CD	WA	201910	CD.WA.303121	303121	CD	WA
111000	CD	WA	201911	CD.WA.303121	303121	CD	WA
111000	CD	WA	201911	CD.WA.303121	303121	CD	WA
111000	CD	WA	201912	CD.WA.303121	303121	CD	WA
111000	CD	WA	201912	CD.WA.303121	303121	CD	WA
111000	CD	WA	202001	CD.WA.303121	303121	CD	WA
111000	CD	WA	202002	CD.WA.303121	303121	CD	WA
111000	CD	WA	202003	CD.WA.303121	303121	CD	WA
111000	CD	WA	202004	CD.WA.303121	303121	CD	WA
111000	ED	WA	201911	ED.WA.303121	303121	ED	WA

111000	ED	WA	201912	ED.WA.303121	303121	ED	WA
111000	ED	WA	201912	ED.WA.303121	303121	ED	WA
111000	ED	WA	202001	ED.WA.303121	303121	ED	WA
111000	ED	WA	202002	ED.WA.303121	303121	ED	WA
111000	ED	WA	202003	ED.WA.303121	303121	ED	WA
111000	ED	WA	202004	ED.WA.303121	303121	ED	WA
182318	CD	AA	201912	CD.AA.303121	303121	CD	AA
182318	CD	WA	201812	CD.WA.303121	303121	CD	WA
182318	CD	WA	201901	CD.WA.303121	303121	CD	WA
182318	CD	WA	201902	CD.WA.303121	303121	CD	WA
182318	CD	WA	201903	CD.WA.303121	303121	CD	WA
182318	CD	WA	201904	CD.WA.303121	303121	CD	WA
182318	CD	WA	201905	CD.WA.303121	303121	CD	WA
182318	CD	WA	201905	CD.WA.303121	303121	CD	WA
182318	CD	WA	201906	CD.WA.303121	303121	CD	WA
182318	CD	WA	201906	CD.WA.303121	303121	CD	WA
182318	CD	WA	201907	CD.WA.303121	303121	CD	WA
182318	CD	WA	201907	CD.WA.303121	303121	CD	WA
182318	CD	WA	201908	CD.WA.303121	303121	CD	WA
182318	CD	WA	201908	CD.WA.303121	303121	CD	WA
182318	CD	WA	201909	CD.WA.303121	303121	CD	WA
182318	CD	WA	201909	CD.WA.303121	303121	CD	WA
182318	CD	WA	201910	CD.WA.303121	303121	CD	WA
182318	CD	WA	201910	CD.WA.303121	303121	CD	WA
182318	CD	WA	201911	CD.WA.303121	303121	CD	WA
182318	CD	WA	201911	CD.WA.303121	303121	CD	WA
182318	CD	WA	201912	CD.WA.303121	303121	CD	WA
182318	CD	WA	201912	CD.WA.303121	303121	CD	WA
182318	CD	WA	202001	CD.WA.303121	303121	CD	WA
182318	CD	WA	202002	CD.WA.303121	303121	CD	WA
182318	CD	WA	202003	CD.WA.303121	303121	CD	WA
182318	CD	WA	202004	CD.WA.303121	303121	CD	WA
182318	ED	WA	201911	ED.WA.303121	303121	ED	WA
182318	ED	WA	201912	ED.WA.303121	303121	ED	WA
182318	ED	WA	201912	ED.WA.303121	303121	ED	WA
182318	ED	WA	202001	ED.WA.303121	303121	ED	WA
182318	ED	WA	202002	ED.WA.303121	303121	ED	WA
182318	ED	WA	202003	ED.WA.303121	303121	ED	WA
182318	ED	WA	202004	ED.WA.303121	303121	ED	WA

Beginning Balance	Cost Of Removal	Depreciation Amt	eds O	Reclass Amt
(472,170.14)	-	(37,505.71)	-	-
(509,675.85)	-	(39,838.81)	-	-
(549,514.66)	-	(40,670.71)	-	-
(590,185.37)	-	(41,791.51)	-	-
(631,976.88)	-	(42,491.48)	-	-
(674,468.36)	-	(42,902.72)	-	-
(717,371.08)	-	(43,171.47)	-	-
(760,542.55)	-	(43,196.98)	-	-
(803,739.53)	-	(22,648.96)	-	158,702.22
(667,686.27)	-	(22,713.36)	-	-
(690,399.63)	-	(22,749.13)	-	-
(713,148.76)	-	(22,767.34)	-	-
(735,916.10)	-	(22,811.76)	-	-
		4.00		10.00
(758,727.86)	-	(22,835.95)	-	-
(781,563.81)	-	(22,863.30)	-	-
(804,427.11)	-	(22,904.26)	-	-
(827,331.37)	-	(22,932.42)	-	-
(616,899.17)	-	(255,828.35)	-	-
		-		6,591.00
(872,727.52)	-	(266,202.57)	-	-
6,591.00		-		
(1,138,930.09)	-	(289,183.00)	-	-
6,591.00		-		
(1,428,113.09)	-	(308,803.22)	-	-
6,591.00		-		
(1,736,916.31)	-	(316,098.31)	-	-
6,591.00		-		
(2,053,014.62)	-	(317,753.94)	-	-
6,591.00		-		
(2,370,768.56)	-	(318,933.93)	-	-
6,591.00		-		
(2,689,702.49)	-	(317,181.78)	-	-
9,523.00		2,932.00		
(3,006,884.27)	-	(317,285.28)	-	-
9,523.00		-		
(3,324,169.55)	-	(317,325.42)	-	-
10,989.00		1,466.00		
(3,641,494.97)	-	(317,325.36)	-	-
10,989.00		-		
(3,958,820.33)	-	(317,325.71)	-	-
10,989.00		-		
(4,276,146.04)	-	(318,896.30)	-	-
10,989.00		14,284.00		32,612.00
(4,595,042.34)	-	(320,465.93)	-	-
(4,915,508.27)	-	(320,467.05)	-	-
(5,235,975.32)	-	(315,724.63)	-	-
(5,551,699.95)	-	(310,881.85)	-	-
-	-	(3,034.52)	-	-

(3,034.52)	-	(9,532.31)	-	-
		-		
(12,566.83)	-	(13,306.01)	-	-
(25,872.84)	-	(14,672.15)	-	-
(40,544.99)	-	(16,276.90)	-	-
(56,821.89)	-	(16,789.15)	-	-
		(4.00)		(10.00)
		-		(6,591.00)
(6,591.00)		-		
(6,591.00)		-		
(6,591.00)		-		
(6,591.00)		-		
-	-	(111.66)	-	-
(6,591.00)		-		
(111.66)	-	(193.71)	-	-
(6,591.00)		-		
(305.37)	-	(167.31)	-	-
(9,523.00)		(2,932.00)		
(472.68)	-	(103.93)	-	-
(9,523.00)		-		
(576.61)	-	(103.93)	-	-
(10,989.00)		(1,466.00)		
(680.54)	-	(103.93)	-	-
(10,989.00)		-		
(784.47)	-	(103.93)	-	-
(10,989.00)		-		
(888.40)	-	(183.09)	-	-
(10,989.00)		(14,284.00)		(32,612.00)
(1,071.49)	-	(262.60)	-	-
(1,334.09)	-	(262.60)	-	-
(1,596.69)	-	(223.92)	-	-
(1,820.61)	-	(184.47)	-	-
-	-	(17.90)	-	-
(17.90)	-	(51.45)	-	-
-		-		
(69.35)	-	(67.36)	-	-
(136.71)	-	(67.36)	-	-
(204.07)	-	(67.36)	-	-
(271.43)	-	(67.36)	-	-

Retirement Amt	Ending Balance	WA E	WA G	WA E Beginning Balance
-	(509,675.85)	0.48832	0.14891	(230,570.12)
-	(549,514.66)	0.48832	0.14891	(248,884.91)
-	(590,185.37)	0.48832	0.14891	(268,339.00)
-	(631,976.88)	0.48832	0.14891	(288,199.32)
-	(674,468.36)	0.48832	0.14891	(308,606.95)
-	(717,371.08)	0.48832	0.14891	(329,356.39)
-	(760,542.55)	0.48832	0.14891	(350,306.65)
-	(803,739.53)	0.48832	0.14891	(371,388.14)
-	(667,686.27)	0.48832	0.14891	(392,482.09)
-	(690,399.63)	0.48832	0.14891	(326,044.56)
-	(713,148.76)	0.48832	0.14891	(337,135.95)
-	(735,916.10)	0.48832	0.14891	(348,244.80)
-	(758,727.86)	0.48832	0.14891	(359,362.55)
	14.00	0.48832	0.14891	-
-	(781,563.81)	0.48832	0.14891	(370,501.99)
-	(804,427.11)	0.48832	0.14891	(381,653.24)
-	(827,331.37)	0.48832	0.14891	(392,817.85)
-	(850,263.79)	0.48832	0.14891	(404,002.45)
-	(872,727.52)	0.77874	0.22126	(480,404.06)
	6,591.00	0.77874	0.22126	-
-	(1,138,930.09)	0.77874	0.22126	(679,627.83)
	6,591.00	0.77874	0.22126	5,132.68
-	(1,428,113.09)	0.77874	0.22126	(886,930.42)
	6,591.00	0.77874	0.22126	5,132.68
-	(1,736,916.31)	0.77874	0.22126	(1,112,128.79)
	6,591.00	0.77874	0.22126	5,132.68
-	(2,053,014.62)	0.77874	0.22126	(1,352,606.21)
	6,591.00	0.77874	0.22126	5,132.68
-	(2,370,768.56)	0.77874	0.22126	(1,598,764.61)
	6,591.00	0.77874	0.22126	5,132.68
-	(2,689,702.49)	0.77874	0.22126	(1,846,212.31)
	6,591.00	0.77874	0.22126	5,132.68
-	(3,006,884.27)	0.77874	0.22126	(2,094,578.92)
	9,523.00	0.77874	0.22126	7,415.94
-	(3,324,169.55)	0.77874	0.22126	(2,341,581.06)
	9,523.00	0.77874	0.22126	7,415.94
-	(3,641,494.97)	0.77874	0.22126	(2,588,663.80)
	10,989.00	0.77874	0.22126	8,557.57
-	(3,958,820.33)	0.77874	0.22126	(2,835,777.79)
	10,989.00	0.77874	0.22126	8,557.57
-	(4,276,146.04)	0.77874	0.22126	(3,082,891.74)
	10,989.00	0.77874	0.22126	8,557.57
-	(4,595,042.34)	0.77874	0.22126	(3,330,005.97)
	57,885.00	0.77874	0.22126	8,557.57
-	(4,915,508.27)	0.77874	0.22126	(3,578,343.27)
-	(5,235,975.32)	0.77874	0.22126	(3,827,902.91)
-	(5,551,699.95)	0.77874	0.22126	(4,077,463.42)
-	(5,862,581.80)	0.77874	0.22126	(4,323,330.82)
-	(3,034.52)	100%		-

-	(12,566.83)	100%		(3,034.52)
		100%		-
-	(25,872.84)	100%		(12,566.83)
-	(40,544.99)	100%		(25,872.84)
-	(56,821.89)	100%		(40,544.99)
-	(73,611.04)	100%		(56,821.89)
	(14.00)	0.48832	0.14891	-
	(6,591.00)	0.77874	0.22126	-
	(6,591.00)	0.77874	0.22126	(5,132.68)
	(6,591.00)	0.77874	0.22126	(5,132.68)
	(6,591.00)	0.77874	0.22126	(5,132.68)
	(6,591.00)	0.77874	0.22126	(5,132.68)
-	(111.66)	0.77874	0.22126	-
	(6,591.00)	0.77874	0.22126	(5,132.68)
-	(305.37)	0.77874	0.22126	(86.95)
	(6,591.00)	0.77874	0.22126	(5,132.68)
-	(472.68)	0.77874	0.22126	(237.80)
	(9,523.00)	0.77874	0.22126	(7,415.94)
-	(576.61)	0.77874	0.22126	(368.09)
	(9,523.00)	0.77874	0.22126	(7,415.94)
-	(680.54)	0.77874	0.22126	(449.03)
	(10,989.00)	0.77874	0.22126	(8,557.57)
-	(784.47)	0.77874	0.22126	(529.96)
	(10,989.00)	0.77874	0.22126	(8,557.57)
-	(888.40)	0.77874	0.22126	(610.90)
	(10,989.00)	0.77874	0.22126	(8,557.57)
-	(1,071.49)	0.77874	0.22126	(691.83)
	(57,885.00)	0.77874	0.22126	(8,557.57)
-	(1,334.09)	0.77874	0.22126	(834.41)
-	(1,596.69)	0.77874	0.22126	(1,038.91)
-	(1,820.61)	0.77874	0.22126	(1,243.41)
-	(2,005.08)	0.77874	0.22126	(1,417.78)
-	(17.90)	100%		-
-	(69.35)	100%		(17.90)
	-	100%		-
-	(136.71)	100%		(69.35)
-	(204.07)	100%		(136.71)
-	(271.43)	100%		(204.07)
-	(338.79)	100%		(271.43)



WA E Depreciation Amt	WA E Transfers	WA E Ending Balance
(18,314.79)	-	(248,884.91)
(19,454.09)	-	(268,339.00)
(19,860.32)	-	(288,199.32)
(20,407.63)	-	(308,606.95)
(20,749.44)	-	(329,356.39)
(20,950.26)	-	(350,306.65)
(21,081.49)	-	(371,388.14)
(21,093.95)	-	(392,482.09)
(11,059.94)	77,497.47	(326,044.56)
(11,091.39)	-	(337,135.95)
(11,108.86)	-	(348,244.80)
(11,117.75)	-	(359,362.55)
(11,139.44)	-	(370,501.99)
1.95	4.88	6.84
(11,151.25)	-	(381,653.24)
(11,164.61)	-	(392,817.85)
(11,184.61)	-	(404,002.45)
(11,198.36)	-	(415,200.81)
(199,223.77)	-	(679,627.83)
-	5,132.68	5,132.68
(207,302.59)	-	(886,930.42)
-	-	5,132.68
(225,198.37)	-	(1,112,128.79)
-	-	5,132.68
(240,477.42)	-	(1,352,606.21)
-	-	5,132.68
(246,158.40)	-	(1,598,764.61)
-	-	5,132.68
(247,447.70)	-	(1,846,212.31)
-	-	5,132.68
(248,366.61)	-	(2,094,578.92)
-	-	5,132.68
(247,002.14)	-	(2,341,581.06)
2,283.27	-	7,415.94
(247,082.74)	-	(2,588,663.80)
-	-	7,415.94
(247,114.00)	-	(2,835,777.79)
1,141.63	-	8,557.57
(247,113.95)	-	(3,082,891.74)
-	-	8,557.57
(247,114.22)	-	(3,330,005.97)
-	-	8,557.57
(248,337.30)	-	(3,578,343.27)
11,123.52	25,396.27	45,077.36
(249,559.64)	-	(3,827,902.91)
(249,560.51)	-	(4,077,463.42)
(245,867.40)	-	(4,323,330.82)
(242,096.13)	-	(4,565,426.95)
(3,034.52)	-	(3,034.52)

(9,532.31)	-	(12,566.83)
-	-	-
(13,306.01)	-	(25,872.84)
(14,672.15)	-	(40,544.99)
(16,276.90)	-	(56,821.89)
(16,789.15)	-	(73,611.04)
(1.95)	(4.88)	(6.84)
-	(5,132.68)	(5,132.68)
-	-	(5,132.68)
-	-	(5,132.68)
-	-	(5,132.68)
-	-	(5,132.68)
(86.95)	-	(86.95)
-	-	(5,132.68)
(150.85)	-	(237.80)
-	-	(5,132.68)
(130.29)	-	(368.09)
(2,283.27)	-	(7,415.94)
(80.93)	-	(449.03)
-	-	(7,415.94)
(80.93)	-	(529.96)
(1,141.63)	-	(8,557.57)
(80.93)	-	(610.90)
-	-	(8,557.57)
(80.93)	-	(691.83)
-	-	(8,557.57)
(142.58)	-	(834.41)
(11,123.52)	(25,396.27)	(45,077.36)
(204.50)	-	(1,038.91)
(204.50)	-	(1,243.41)
(174.38)	-	(1,417.78)
(143.65)	-	(1,561.44)
(17.90)	-	(17.90)
(51.45)	-	(69.35)
-	-	-
(67.36)	-	(136.71)
(67.36)	-	(204.07)
(67.36)	-	(271.43)
(67.36)	-	(338.79)

WA G Beginning Balance	WA G Depreciation Amt	WA G Transfers
(70,310.86)	(5,584.98)	-
(75,895.83)	(5,932.40)	-
(81,828.23)	(6,056.28)	-
(87,884.50)	(6,223.17)	-
(94,107.68)	(6,327.41)	-
(100,435.08)	(6,388.64)	-
(106,823.73)	(6,428.66)	-
(113,252.39)	(6,432.46)	-
(119,684.85)	(3,372.66)	23,632.35
(99,425.16)	(3,382.25)	-
(102,807.41)	(3,387.57)	-
(106,194.98)	(3,390.28)	-
(109,585.27)	(3,396.90)	-
-	0.60	1.49
(112,982.17)	(3,400.50)	-
(116,382.67)	(3,404.57)	-
(119,787.24)	(3,410.67)	-
(123,197.91)	(3,414.87)	-
(136,495.11)	(56,604.58)	-
-	-	1,458.32
(193,099.69)	(58,899.98)	-
1,458.32	-	-
(251,999.67)	(63,984.63)	-
1,458.32	-	-
(315,984.30)	(68,325.80)	-
1,458.32	-	-
(384,310.10)	(69,939.91)	-
1,458.32	-	-
(454,250.01)	(70,306.24)	-
1,458.32	-	-
(524,556.25)	(70,567.32)	-
1,458.32	-	-
(595,123.57)	(70,179.64)	-
2,107.06	648.73	-
(665,303.21)	(70,202.54)	-
2,107.06	-	-
(735,505.75)	(70,211.42)	-
2,431.43	324.37	-
(805,717.18)	(70,211.41)	-
2,431.43	-	-
(875,928.59)	(70,211.49)	-
2,431.43	-	-
(946,140.07)	(70,559.00)	-
2,431.43	3,160.48	7,215.73
(1,016,699.07)	(70,906.29)	-
(1,087,605.36)	(70,906.54)	-
(1,158,511.90)	(69,857.23)	-
(1,228,369.13)	(68,785.72)	-
-	-	-



WA G Ending Balance	Func Group	FERC
(75,895.83)	Intangibles	108000
(81,828.23)	Intangibles	108000
(87,884.50)	Intangibles	108000
(94,107.68)	Intangibles	108000
(100,435.08)	Intangibles	108000
(106,823.73)	Intangibles	108000
(113,252.39)	Intangibles	108000
(119,684.85)	Intangibles	108000
(99,425.16)	Intangibles	108000
(102,807.41)	Intangibles	108000
(106,194.98)	Intangibles	108000
(109,585.27)	Intangibles	108000
(112,982.17)	Intangibles	108000
2.08	Intangibles	108000
(116,382.67)	Intangibles	108000
(119,787.24)	Intangibles	108000
(123,197.91)	Intangibles	108000
(126,612.78)	Intangibles	108000
(193,099.69)	Intangibles	108000
1,458.32	Intangibles	108000
(251,999.67)	Intangibles	108000
1,458.32	Intangibles	108000
(315,984.30)	Intangibles	108000
1,458.32	Intangibles	108000
(384,310.10)	Intangibles	108000
1,458.32	Intangibles	108000
(454,250.01)	Intangibles	108000
1,458.32	Intangibles	108000
(524,556.25)	Intangibles	108000
1,458.32	Intangibles	108000
(595,123.57)	Intangibles	108000
1,458.32	Intangibles	108000
(665,303.21)	Intangibles	108000
2,107.06	Intangibles	108000
(735,505.75)	Intangibles	108000
2,107.06	Intangibles	108000
(805,717.18)	Intangibles	108000
2,431.43	Intangibles	108000
(875,928.59)	Intangibles	108000
2,431.43	Intangibles	108000
(946,140.07)	Intangibles	108000
2,431.43	Intangibles	108000
(1,016,699.07)	Intangibles	108000
12,807.64	Intangibles	108000
(1,087,605.36)	Intangibles	108000
(1,158,511.90)	Intangibles	108000
(1,228,369.13)	Intangibles	108000
(1,297,154.85)	Intangibles	108000
-	Intangibles	108000



	<b>Ser</b>	<b>Jur</b>	<b>E</b>	<b>GN</b>	<b>GS</b>		<b>W A E</b>	<b>I D E</b>	<b>W A G</b>
CD.AA	CD	AA	70.578%	20.513%	8.909%	100.000%	68.595%	31.405%	72.272%
CD.WA	CD	WA	77.874%	22.126%		100.000%	100.000%		100.000%
CD.AA	CD	AA	70.578%	20.513%	8.909%	100.000%	69.189%	30.811%	72.593%
CD.WA	CD	WA	77.874%	22.126%		100.000%	100.000%		100.000%

<b>ID G</b>	<b>OR G</b>	<b>W A E</b>	<b>I D E</b>	<b>W A G</b>	<b>ID G</b>	<b>OR G</b>	
27.728%	100.000%	48.413%	22.165%	14.825%	5.688%	8.909%	100.000%
		77.874%	0.000%	22.126%	0.000%	0.000%	100.000%
27.407%	100.000%	48.832%	21.746%	14.891%	5.622%	8.909%	100.000%
		77.874%	0.000%	22.126%	0.000%	0.000%	100.000%



303120 Intangibles  
303121 Intangibles  
370121 Dist  
381121 Dist  
389421 GP  
391120 GP  
391121 GP  
395121 GP  
397121 GP

108000	108000
111000	108000
182318	182318

		<b>AMI Offsets</b>		
2021 Benefits to Customers Not Redeployed	<b>A</b>	6,511,607		
2022 Benefits to Customers Not Redeployed	<b>B</b>	6,764,896		
Rate Year Benefits to Customers Not Redeployed	<b>C</b>	6,701,574	Adjustment for Commission Requirement - no remote disconnect for low income customers. Requires keeping 4 meter readers, otherwise previously not planned for and included as reduced expense, i.e. benefit in this file.	
Test Year Benefits to Customers Not Redeployed		2,449,498		
O&M Offset - Total		4,252,076		<b>\$ 271,000</b>
Electric Share		3,189,057	(203,250)	<b>2,985,807</b>
Natural Gas Share		1,063,019	(67,750)	<b>995,269</b>
Total AMI Offsets		4,252,076	(271,000)	<b>3,981,076</b>

\$2,862,618 2018 Meter Reading Costs Correction

Cost Savings Expected to be Redeployed to Other Work and Not Result in a Direct Reduction in Revenue Requirement

Area of Benefit	NPV	Cash Value	2016	2017	2018	2019	2020	2021	2022	2023
<b>Meter Reading &amp; Meters</b>										
Eliminate Regular Meter Reading	\$59,045,423	\$136,295,070	\$280,175	\$369,753	\$580,539	\$1,652,817	\$4,295,102	\$4,464,612	\$4,640,829	\$6,432,026
Reduce Special Meter Reading	\$372,120	\$811,947	\$0	\$0	\$0	\$14,499	\$36,248	\$36,248	\$36,248	\$48,330
Natural Gas Meter Module Refresh	\$3,190,319	\$6,959,593	\$0	\$0	\$0	\$87,515	\$225,270	\$228,607	\$232,009	\$313,972
<b>Total</b>	<b>\$62,607,863</b>	<b>\$144,066,610</b>	<b>\$280,175</b>	<b>\$369,753</b>	<b>\$580,539</b>	<b>\$1,754,831</b>	<b>\$4,556,619</b>	<b>\$4,729,466</b>	<b>\$4,909,086</b>	<b>\$6,794,328</b>
<b>Remote Service Connectivity</b>										
Account Open/Close/Transfer	\$10,352,917	\$23,985,023	\$0	\$0	\$0	\$292,022	\$759,258	\$789,629	\$821,214	\$1,138,750
Credit Collections/Connections	\$11,326,484	\$18,802,758	\$0	\$0	\$0	\$229,989	\$597,698	\$621,322	\$645,880	\$895,212
<b>Total</b>	<b>\$21,679,401</b>	<b>\$42,787,781</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$522,012</b>	<b>\$1,356,956</b>	<b>\$1,410,950</b>	<b>\$1,467,093</b>	<b>\$2,033,962</b>
<b>Outage Management</b>										
Reduced Customer Calls	\$1,277,163	\$2,710,326	\$0	\$0	\$0	\$0	\$0	\$29,223	\$50,654	\$140,479
Avoided Single Lights Out	\$2,730,472	\$5,794,459	\$0	\$0	\$0	\$0	\$0	\$62,477	\$108,293	\$300,333
Reduced Major Storms Cost	\$3,032,403	\$6,551,326	\$0	\$0	\$0	\$0	\$0	\$70,638	\$122,438	\$339,563
<b>Total</b>	<b>\$7,040,038</b>	<b>\$15,056,111</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,338</b>	<b>\$281,385</b>	<b>\$780,375</b>
<b>Energy Efficiency</b>										
Conservation Voltage Reduction	\$18,494,601	\$43,660,371	\$0	\$0	\$0	\$411,451	\$1,072,567	\$1,118,469	\$1,166,309	\$1,621,402
Grid-Interactive Efficient Buildings	\$2,609,116	\$3,123,537	\$0	\$0	\$0	\$0	\$0	\$4,128	\$8,421	\$12,884
<b>Total</b>	<b>\$21,103,718</b>	<b>\$46,783,908</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$411,451</b>	<b>\$1,072,567</b>	<b>\$1,122,597</b>	<b>\$1,174,730</b>	<b>\$1,634,286</b>
<b>Energy Theft &amp; Unbilled Usage</b>										
Stopped Meters	\$3,558,176	\$8,197,665	\$0	\$0	\$0	\$1	\$1	\$2	\$2	\$3
<b>Total</b>	<b>\$3,558,176</b>	<b>\$8,197,665</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$103,081</b>	<b>\$267,238</b>	<b>\$277,126</b>	<b>\$287,379</b>	<b>\$397,350</b>
<b>Billing Accuracy</b>										
Estimated Bills	\$6,783,166	\$16,005,610	\$0	\$0	\$0	\$194,297	\$505,317	\$525,681	\$546,866	\$758,540
Bill Inquiries	\$2,472,821	\$5,834,888	\$0	\$0	\$0	\$70,831	\$184,215	\$191,639	\$199,362	\$276,528
Billing Analysis	\$1,138,569	\$2,565,244	\$0	\$0	\$0	\$41,714	\$105,328	\$106,382	\$107,446	\$144,693
Rebilling	\$1,011,791	\$2,387,429	\$0	\$0	\$0	\$28,982	\$75,374	\$78,412	\$81,572	\$113,145
<b>Total</b>	<b>\$11,406,347</b>	<b>\$26,793,171</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$335,824</b>	<b>\$870,234</b>	<b>\$902,113</b>	<b>\$935,245</b>	<b>\$1,292,906</b>
<b>Utility Studies</b>										
Retail Load Analysis	\$979,467	\$1,761,471	\$48,710	\$50,171	\$364,576	\$53,226	\$54,823	\$42,351	\$43,621	\$88,782
Meter Sampling	\$1,071,165	\$2,241,199	\$32,580	\$77,955	\$80,294	\$82,702	\$68,147	\$52,643	\$54,223	\$74,466
<b>Total</b>	<b>\$2,050,632</b>	<b>\$4,002,670</b>	<b>\$81,290</b>	<b>\$128,126</b>	<b>\$444,870</b>	<b>\$135,929</b>	<b>\$122,970</b>	<b>\$94,994</b>	<b>\$97,844</b>	<b>\$163,248</b>
<b>Grand Total</b>										
<b>Revenue Requirement Reductions</b>	<b>\$129,446,175</b>	<b>\$287,687,916</b>	<b>\$361,465</b>	<b>\$497,879</b>	<b>\$1,025,408</b>	<b>\$3,263,128</b>	<b>\$8,246,585</b>	<b>\$8,699,584</b>	<b>\$9,152,763</b>	<b>\$13,096,455</b>
<b>Expected Savings to be Redeployed</b>	<b>\$25,684,842</b>	<b>\$79,396,706</b>	<b>\$32,580</b>	<b>\$77,955</b>	<b>\$80,294</b>	<b>\$813,630</b>	<b>\$1,964,877</b>	<b>\$2,187,977</b>	<b>\$2,387,867</b>	<b>\$3,696,731</b>
<b>"True" Reductions in Revenue Req</b>	<b>\$103,761,332</b>	<b>\$208,291,210</b>	<b>\$328,885</b>	<b>\$419,924</b>	<b>\$945,115</b>	<b>\$2,449,498</b>	<b>\$6,281,708</b>	<b>\$6,511,607</b>	<b>\$6,764,896</b>	<b>\$9,399,724</b>
from next tab.....	<b>Customer Direct Benefits</b>	<b>\$90,363,791</b>	<b>\$208,795,312</b>							
	<b>Grand AMI Total Benefits</b>	<b>\$219,809,965</b>	<b>\$496,483,228</b>							

AVISTA

3) AMI Report Benefits Workbook\_Updated 09\_01\_2020.xlsx  
Revenue Requirement Reductions

Total -	LEC		PUM										SPO									
	C-LEC-WA	C-LEC-ID	C-PUM-CLFX	C-PUM-GEN	C-PUM-ID	C-PUM-KDK	C-PUM-ROS	C-PUM-TEK	C-PUM-WA	C-PUM-WOR	C-SPO-MWP	C-SPO-NEHI	C-SPO-NELO	C-SPO-NWHI	C-SPO-NWLO	C-SPO-SOE	C-SPO-SOW	C-SPO-VLYN	C-SPO-VLYS			
	Metro	Metro	Rural	Rural	Metro	Rural	Rural	Rural	Metro	Rural	Rural	Metro	Metro	Metro	Metro	Metro	Metro	Metro	Metro			
<b>\$270,678</b>																						
OSM Credit Disconnects	717.0	1269.0	145.0	43.0	869.0	83.0	115.0	72.0	12.0	19.0	674.0	1471.0	3544.0	1501.0	1858.0	2424.0	888.0	1380.0	1086.0			
DISC: NO APPLICATION	112.0	227.0	32.0	139.0	12.0		25.0	5.0	4.0		77.0	119.0	312.0	166.0	274.0	287.0	193.0	182.0	298.0			
SOM Reconnect Failed	6.0								14.0		26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4			
Remote Disconnect Dispatcher											11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0	11.0			
Remote Disconnects MDM	200.0		104.9	104.9	104.9	104.9	104.9	104.9	104.9	104.9									47.0			
Total number of visits	1035.0	1496.0	281.9	286.9	985.9	187.9	244.9	181.9	134.9	123.9	788.4	1627.4	3893.4	1704.4	2169.4	2748.4	1118.4	1599.4	1468.4			
Energy Assitance 50% of total visits except for ID	517.5	1496.0	140.9	143.4	985.9	93.9	122.4	90.9	67.4	61.9	394.2	813.7	1946.7	852.2	1084.7	1374.2	559.2	799.7	734.2			
Duration + Travel (Hrs)	215.6	623.3	70.5	71.7	410.8	47.0	61.2	45.5	28.1	31.0	197.1	339.1	811.1	355.1	452.0	572.6	233.0	333.2	305.9			
<b>FTE</b>	<b>1.1 FTE</b>										<b>2.5 FTE</b>											
<b>Loaded Labor Meter Reader</b>	<b>\$83,468</b>										<b>\$187,211</b>											
<b>Loaded Labor OSM</b>	<b>\$99,873</b>										<b>\$224,008</b>											

Total number of visits <b>w/out</b> DISC: NO APPLICATION	923.0	1269.0	249.9	147.9	973.9	187.9	219.9	176.9	130.9	123.9	711.4	1508.4	3581.4	1538.4	1895.4	2461.4	925.4	1417.4	1170.4	
Energy Assitance 50% of total visits except for ID	461.5	1269.0	124.9	73.9	973.9	93.9	109.9	88.4	65.4	61.9	355.7	754.2	1790.7	769.2	947.7	1230.7	462.7	708.7	585.2	
Duration + Travel (Hrs)	192.3	528.8	70.5	71.7	405.8	47.0	61.2	45.5	27.3	31.0	197.1	314.3	746.1	320.5	394.9	512.8	192.8	295.3	243.8	
<b>FTE</b>	<b>1 FTE</b>										<b>2.2 FTE</b>									
<b>Loaded Labor Meter Reader</b>	<b>\$77,031</b>										<b>\$167,369</b>									
<b>Loaded Labor OSM</b>	<b>\$92,171</b>										<b>\$200,266</b>									

	Travel (min)	Duration (min)	Total (min)
Metro	15	10	25
Rural	20	10	30

	Hourly Rate
Meter reader	\$32.51
OSM	\$38.90

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

Line No.	DESCRIPTION	Pro Forma LEAP Deferral Amortization
	Adjustment Number	3.17
	Workpaper Reference	G-PLEAP
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	1,550
23	Taxes	-
24	Total Admin. & General	<u>1,550</u>
25	Total Gas Expense	<u>1,550</u>
26	OPERATING INCOME BEFORE FIT	(1,550)
	FEDERAL INCOME TAX	
27	Current Accrual	(326)
28	Debt Interest	21
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (1,245)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(3,959)
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ (3,959)</u>

**Avista Utilites**  
 Excess Line Extension Allowance  
WASHINGTON AMA RATE YEAR

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-DDC-1

<u>PERIOD</u>		WASHINGTON		
		Deferred Asset Balance	Deferred Tax Balance	
September	2021	6,351,433	(1,333,801)	
September	2022	4,216,790	(885,526)	
<b>TOTAL</b>		10,568,223	(2,219,327)	
Divide by 2		÷2	÷2	
Beg/End Mo Avg		5,284,111	(1,109,663)	
October	2021	6,173,546	(1,296,445)	
November	2021	5,995,659	(1,259,088)	
December	2021	5,817,772	(1,221,732)	
January	2021	5,639,885	(1,184,376)	
February	2022	5,461,998	(1,147,020)	
March	2022	5,284,111	(1,109,663)	
April	2022	5,106,225	(1,072,307)	
May	2022	4,928,338	(1,034,951)	
June	2022	4,750,451	(997,595)	
July	2022	4,572,564	(960,238)	
August	2022	4,394,677	(922,882)	
<b>TOTAL</b>		63,409,338	(13,315,961)	
Divide by 12		÷12	÷12	
Pro Forma Average Monthly Average		5,284,111	(1,109,663)	Rate Base Total 4,174,448
Test Year Average Monthly Average		10,295,922	(2,162,144)	8,133,778 ROO G-APL-12A
Pro Forma Rate Base Adjustment		<b>(\$5,011,811)</b>	<b>\$1,052,481</b>	<b>(\$3,959,330)</b>

**Annual Expense**

Pro Forma Amortization	407302 Direct	
Test Year Amortization	2,134,643	G-DDC-2
	584,253	ROO G-OPS-12A page 4
Adjustment	<b>\$1,550,390</b>	G-DDC-2

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

3.17 G - PF LEAP Deferral and Amortization Page 3

Adjustment No. \_\_\_\_\_

Worksheet Ref. G-DDC-2  
PF 3.17 Page 2

EXCESS LINE EXTENSION ALLOWANCE REGULATORY ASSET										
WA	Total	Months to Amortize				60				
Date	Monthly Deferral of costs Expense (Benefit)	Vintage 1 Amortization Expense (Benefit)	Vintage 2 Amortization Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance	
DR (CR)	Rebates	5/1/2019 - 4/30/2023	3/1/2020 - 2/28/2025	407302 GD WA	182302 GDWA	182302 GD WA	410100 GD WA	283302 GD WA	283302 GD WA	
4/30/2016	(36,388.32)				36,388.32	36,388.32	12,735.91	(12,735.91)	(12,735.91)	
5/31/2016	(68,108.61)				68,108.61	104,496.93	23,838.01	(23,838.01)	(36,573.93)	
6/30/2016	(65,281.35)				65,281.35	169,778.28	22,848.47	(22,848.47)	(59,422.40)	
7/31/2016	(95,026.26)				95,026.26	264,804.54	33,259.19	(33,259.19)	(92,681.59)	
8/31/2016	(157,162.65)				157,162.65	421,967.19	55,006.93	(55,006.93)	(147,688.52)	
9/30/2016	(194,963.78)				194,963.78	616,930.97	68,237.32	(68,237.32)	(215,925.84)	
10/31/2016	(217,394.13)				217,394.13	834,325.10	76,087.95	(76,087.95)	(292,013.79)	
11/30/2016	(324,629.81)				324,629.81	1,158,954.91	113,620.43	(113,620.43)	(405,634.22)	
12/31/2016	(285,072.78)				285,072.78	1,444,027.69	99,775.47	(99,775.47)	(505,409.69)	
1/31/2017	(644,989.53)				644,989.53	2,089,017.22	225,746.34	(225,746.34)	(731,156.03)	
2/28/2017	(403,769.55)				403,769.55	2,492,786.77	141,319.34	(141,319.34)	(872,475.37)	
3/31/2017	(428,478.98)				428,478.98	2,921,265.75	149,967.64	(149,967.64)	(1,022,443.01)	
4/30/2017	(236,434.26)				236,434.26	3,157,700.01	82,751.99	(82,751.99)	(1,105,195.00)	
5/31/2017	(361,546.90)				361,546.90	3,519,246.91	126,541.42	(126,541.42)	(1,231,736.42)	
6/30/2017	(407,025.76)				407,025.76	3,926,272.67	142,459.02	(142,459.02)	(1,374,195.43)	
7/31/2017	(315,462.53)				315,462.53	4,241,735.20	110,411.89	(110,411.89)	(1,484,607.32)	
8/31/2017	(578,434.03)				578,434.03	4,820,169.23	202,451.91	(202,451.91)	(1,687,059.23)	
9/30/2017	(440,779.01)				440,779.01	5,260,948.24	154,272.65	(154,272.65)	(1,841,331.88)	
10/31/2017	(371,390.02)				371,390.02	5,632,338.26	129,986.51	(129,986.51)	(1,971,318.39)	
11/30/2017	(477,929.79)				477,929.79	6,110,268.05	167,275.43	(167,275.43)	(2,138,593.82)	
12/31/2017	(518,515.44)				518,515.44	6,628,783.49	181,480.40	(181,480.40)	(2,320,074.22)	
12/31/2017	Tax Reform Transfer to Excess Tax Regulatory Liability								928,029.69	(1,392,044.53)
1/31/2018	(581,951.71)				581,951.71	7,210,735.20	122,209.86	(122,209.86)	(1,514,254.39)	
2/28/2018	(374,342.09)				374,342.09	7,585,077.29	78,611.84	(78,611.84)	(1,592,866.23)	
3/31/2018	(339,753.92)				339,753.92	7,924,831.21	71,348.32	(71,348.32)	(1,664,214.55)	
4/30/2018	(232,194.32)				232,194.32	8,157,025.53	48,760.81	(48,760.81)	(1,712,975.36)	
5/31/2018	(256,229.76)	48,687.76		48,687.76	207,542.00	8,364,567.53	43,583.82	(43,583.82)	(1,756,559.18)	
6/30/2018	(261,242.78)	48,687.76		48,687.76	212,555.02	8,577,122.55	44,636.55	(44,636.55)	(1,801,195.74)	
7/31/2018	(265,984.29)	48,687.76		48,687.76	217,296.53	8,794,419.08	45,632.27	(45,632.27)	(1,846,828.01)	
8/31/2018	(191,793.18)	48,687.76		48,687.76	143,105.42	8,937,524.50	30,052.14	(30,052.14)	(1,876,880.15)	
9/30/2018	(211,558.82)	48,687.76		48,687.76	162,871.06	9,100,395.56	34,202.92	(34,202.92)	(1,911,083.07)	
10/31/2018	(213,175.75)	48,687.76		48,687.76	164,487.99	9,264,883.55	34,542.48	(34,542.48)	(1,945,625.55)	
11/30/2018	(274,197.13)	48,687.76		48,687.76	225,509.37	9,490,392.92	47,356.97	(47,356.97)	(1,992,982.51)	
12/31/2018	(245,739.56)	48,687.76		48,687.76	197,051.80	9,687,444.72	41,380.88	(41,380.88)	(2,034,363.39)	
1/31/2019	(455,856.33)	48,687.76		48,687.76	407,168.57	10,094,613.29	85,505.40	(85,505.40)	(2,119,868.79)	
2/28/2019	(140,413.39)	48,687.76		48,687.76	91,725.63	10,186,338.92	19,262.38	(19,262.38)	(2,139,131.17)	
3/31/2019		48,687.76		48,687.76	(48,687.76)	10,137,651.16	(10,224.43)	10,224.43	(2,128,906.74)	
4/30/2019		48,687.76		48,687.76	(48,687.76)	10,088,963.40	(10,224.43)	10,224.43	(2,118,682.31)	
5/31/2019		48,687.76		48,687.76	(48,687.76)	10,040,275.64	(10,224.43)	10,224.43	(2,108,457.88)	
6/30/2019		48,687.76		48,687.76	(48,687.76)	9,991,587.88	(10,224.43)	10,224.43	(2,098,233.45)	
7/31/2019		48,687.76		48,687.76	(48,687.76)	9,942,900.12	(10,224.43)	10,224.43	(2,088,009.03)	
8/31/2019		48,687.76		48,687.76	(48,687.76)	9,894,212.36	(10,224.43)	10,224.43	(2,077,784.60)	
9/30/2019		48,687.76		48,687.76	(48,687.76)	9,845,524.60	(10,224.43)	10,224.43	(2,067,560.17)	
10/31/2019		48,687.76		48,687.76	(48,687.76)	9,796,836.84	(10,224.43)	10,224.43	(2,057,335.74)	
11/30/2019		48,687.76		48,687.76	(48,687.76)	9,748,149.08	(10,224.43)	10,224.43	(2,047,111.31)	
12/31/2019		48,687.76		48,687.76	(48,687.76)	9,699,461.32	(10,224.43)	10,224.43	(2,036,886.88)	
1/31/2020		48,687.76		48,687.76	(48,687.76)	9,650,773.56	(10,224.43)	10,224.43	(2,026,662.45)	
2/29/2020		48,687.76		48,687.76	(48,687.76)	9,602,085.80	(10,224.43)	10,224.43	(2,016,438.02)	
3/31/2020		48,687.76		48,687.76	(48,687.76)	9,553,398.04	(10,224.43)	10,224.43	(2,006,213.59)	
4/30/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	9,375,511.10	(37,356.26)	37,356.26	(1,968,857.33)	
5/31/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	9,197,624.16	(37,356.26)	37,356.26	(1,931,501.07)	
6/30/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	9,019,737.22	(37,356.26)	37,356.26	(1,894,144.82)	
7/31/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	8,841,850.28	(37,356.26)	37,356.26	(1,856,788.56)	
8/31/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	8,663,963.34	(37,356.26)	37,356.26	(1,819,432.30)	
9/30/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	8,486,076.40	(37,356.26)	37,356.26	(1,782,076.04)	
10/31/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	8,308,189.46	(37,356.26)	37,356.26	(1,744,719.79)	
11/30/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	8,130,302.52	(37,356.26)	37,356.26	(1,707,363.53)	
12/31/2020		48,687.76	129,199.18	177,886.94	(177,886.94)	7,952,415.58	(37,356.26)	37,356.26	(1,670,007.27)	
1/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	7,774,528.64	(37,356.26)	37,356.26	(1,632,651.01)	
2/28/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	7,596,641.70	(37,356.26)	37,356.26	(1,595,294.76)	
3/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	7,418,754.76	(37,356.26)	37,356.26	(1,557,938.50)	
4/30/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	7,240,867.82	(37,356.26)	37,356.26	(1,520,582.24)	
5/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	7,062,980.88	(37,356.26)	37,356.26	(1,483,225.98)	
6/30/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	6,885,093.94	(37,356.26)	37,356.26	(1,445,869.73)	
7/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	6,707,207.00	(37,356.26)	37,356.26	(1,408,513.47)	
8/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	6,529,320.06	(37,356.26)	37,356.26	(1,371,157.21)	
9/30/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	6,351,433.12	(37,356.26)	37,356.26	(1,333,800.96)	

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

EXCESS LINE EXTENSION ALLOWANCE REGULATORY ASSET									
WA	Total	Months to Amortize				60			
Date	Monthly Deferral of costs Expense (Benefit)	Vintage 1 Amortization Expense (Benefit)	Vintage 2 Amortization Expense (Benefit)	Total Monthly Amortization Expense (Benefit)	Monthly Entry Regulatory Asset	Regulatory Asset - Balance	DFIT - Operating Expense (Benefit)	ADFIT - Monthly Entry	ADFIT - Balance
DR (CR)	Rebates	5/1/2019 - 4/30/2023	3/1/2020 - 2/28/2025	407302 GD WA	182302 GDWA	182302 GD WA	410100 GD WA	283302 GD WA	283302 GD WA
10/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	6,173,546.18	(37,356.26)	37,356.26	(1,296,444.70)
11/30/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	5,995,659.24	(37,356.26)	37,356.26	(1,259,088.44)
12/31/2021		48,687.76	129,199.18	177,886.94	(177,886.94)	5,817,772.30	(37,356.26)	37,356.26	(1,221,732.18)
1/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	5,639,885.36	(37,356.26)	37,356.26	(1,184,375.93)
2/28/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	5,461,998.42	(37,356.26)	37,356.26	(1,147,019.67)
3/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	5,284,111.48	(37,356.26)	37,356.26	(1,109,663.41)
4/30/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	5,106,224.54	(37,356.26)	37,356.26	(1,072,307.15)
5/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,928,337.60	(37,356.26)	37,356.26	(1,034,950.90)
6/30/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,750,450.66	(37,356.26)	37,356.26	(997,594.64)
7/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,572,563.72	(37,356.26)	37,356.26	(960,238.38)
8/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,394,676.78	(37,356.26)	37,356.26	(922,882.12)
9/30/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,216,789.84	(37,356.26)	37,356.26	(885,525.87)
10/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	4,038,902.90	(37,356.26)	37,356.26	(848,169.61)
11/30/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	3,861,015.96	(37,356.26)	37,356.26	(810,813.35)
12/31/2022		48,687.76	129,199.18	177,886.94	(177,886.94)	3,683,129.02	(37,356.26)	37,356.26	(773,457.09)
1/31/2023		48,687.76	129,199.18	177,886.94	(177,886.94)	3,505,242.08	(37,356.26)	37,356.26	(736,100.84)
2/28/2023		48,687.76	129,199.18	177,886.94	(177,886.94)	3,327,355.14	(37,356.26)	37,356.26	(698,744.58)
3/31/2023		48,687.76	129,199.18	177,886.94	(177,886.94)	3,149,468.20	(37,356.26)	37,356.26	(661,388.32)
4/30/2023		48,687.91	129,199.18	177,887.09	(177,887.09)	2,971,581.11	(37,356.29)	37,356.29	(624,032.03)
5/31/2023			129,199.18	129,199.18	(129,199.18)	2,842,381.93	(27,131.83)	27,131.83	(596,900.21)
6/30/2023			129,199.18	129,199.18	(129,199.18)	2,713,182.75	(27,131.83)	27,131.83	(569,768.38)
7/31/2023			129,199.18	129,199.18	(129,199.18)	2,583,983.57	(27,131.83)	27,131.83	(542,636.55)
8/31/2023			129,199.18	129,199.18	(129,199.18)	2,454,784.39	(27,131.83)	27,131.83	(515,504.72)
9/30/2023			129,199.18	129,199.18	(129,199.18)	2,325,585.21	(27,131.83)	27,131.83	(488,372.89)
10/31/2023			129,199.18	129,199.18	(129,199.18)	2,196,386.03	(27,131.83)	27,131.83	(461,241.07)
11/30/2023			129,199.18	129,199.18	(129,199.18)	2,067,186.85	(27,131.83)	27,131.83	(434,109.24)
12/31/2023			129,199.18	129,199.18	(129,199.18)	1,937,987.67	(27,131.83)	27,131.83	(406,977.41)
1/31/2024			129,199.18	129,199.18	(129,199.18)	1,808,788.49	(27,131.83)	27,131.83	(379,845.58)
2/29/2024			129,199.18	129,199.18	(129,199.18)	1,679,589.31	(27,131.83)	27,131.83	(352,713.76)
3/31/2024			129,199.18	129,199.18	(129,199.18)	1,550,390.13	(27,131.83)	27,131.83	(325,581.93)
4/30/2024			129,199.18	129,199.18	(129,199.18)	1,421,190.95	(27,131.83)	27,131.83	(298,450.10)
5/31/2024			129,199.18	129,199.18	(129,199.18)	1,291,991.77	(27,131.83)	27,131.83	(271,318.27)
6/30/2024			129,199.18	129,199.18	(129,199.18)	1,162,792.59	(27,131.83)	27,131.83	(244,186.44)
7/31/2024			129,199.18	129,199.18	(129,199.18)	1,033,593.41	(27,131.83)	27,131.83	(217,054.62)
8/31/2024			129,199.18	129,199.18	(129,199.18)	904,394.23	(27,131.83)	27,131.83	(189,922.79)
9/30/2024			129,199.18	129,199.18	(129,199.18)	775,195.05	(27,131.83)	27,131.83	(162,790.96)
10/31/2024			129,199.18	129,199.18	(129,199.18)	645,995.87	(27,131.83)	27,131.83	(135,659.13)
11/30/2024			129,199.18	129,199.18	(129,199.18)	516,796.69	(27,131.83)	27,131.83	(108,527.30)
12/31/2024			129,199.18	129,199.18	(129,199.18)	387,597.51	(27,131.83)	27,131.83	(81,395.48)
1/31/2025			129,199.18	129,199.18	(129,199.18)	258,398.33	(27,131.83)	27,131.83	(54,263.65)
2/28/2025			129,199.36	129,199.36	(129,199.36)	129,198.97	(27,131.87)	27,131.87	(27,131.78)
3/31/2025			129,199.36	129,199.36	(129,199.36)	(0.39)	(27,131.87)	27,131.87	0.08
4/30/2025					-	(0.39)	-	-	0.08
5/31/2025					-	(0.39)	-	-	0.08
6/30/2025					-	(0.39)	-	-	0.08
	(10,673,216.52)	2,921,265.75	7,751,951.16	10,673,216.91	(0.39)		928,029.61	0.08	
Test Period Expense				584,253.12	G-DDC-1				
Rate Period Expense				2,134,643.28	G-DDC-1				

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



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

Line No.	DESCRIPTION	Restate 2019 ADFIT
	Adjstment Number	3.18
	Workpaper Reference	G-RDFIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>-</u>
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	79
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (79)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>(15,228)</u>
42	Net Plant After DFIT	(15,228)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ (15,228)</u>

AVISTA UTILITIES  
 Gas Accumulated Deferred Taxes  
EOP - Twelve Months Ended December 31, 2020

		<u>Alloc</u>	<u>Gas</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
ACCELERATED TAX DEPRECIATION					
Gas North	Intangible	4	0	0	0
	UG Storage	1	0	0	0
	Distribution	12	(21,714,219)	(15,235,782)	(6,478,437)
	General (Direct)	13	0	0	0
General/Intangible	CD AA	4	10,744	7,799	2,945
General/Intangible	CD AN	12	0	0	0
Total Plant DFIT			<b>(21,703,475)</b>	(15,227,982)	(6,475,493)
Total Deferred FIT			<b>(21,703,475)</b>	<b>(15,227,982)</b>	<b>(6,475,493)</b>
			<b>G Adj 3.18</b>		

## Allocation Notes:

System Contract Demand	1	100.000%	68.680%	31.320%
Jurisdictional four-factor	4	100.000%	72.593%	27.407%
Net gas plant - AMA	12	100.000%	70.165%	29.835%
Net gas general plant - AMA	13	100.000%	80.767%	19.233%

Source of Allocation Factors: Results of Operations Report G-PLT-12A

(1) Source: Results of Operations (G-PLT-12A)

AVISTA UTILITIES  
Accumulated Deferred Taxes  
EOP - Twelve Months Ended December 31, 2020

		Total System	Electric	Gas - North	Gas - South
Electric		(45,661,099)	<b>(45,661,099)</b>		
GAS North		(21,714,219)		<b>(21,714,219)</b>	
GAS Oregon		(8,861,164)			<b>(8,861,164)</b>
General Utility	CD AA	<b>52,377</b>	36,967	10,744	4,666
General Utility	CD AN	<b>0</b>	0	0	
Total Accelerated Tax Depr		<b>(76,184,105)</b>	(45,624,132)	(21,703,475)	(8,856,498)
		<b>A</b>			
Total Deferred FIT		<b>(76,184,105)</b>	(45,624,132)	(21,703,475)	(8,856,498)

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	
Dec-18	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Jan-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Feb-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Mar-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Apr-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
May-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Jun-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Jul-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Aug-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Sep-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Oct-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Nov-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
Dec-19	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
AMA	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)
EOP	52,377	-	52,377	-	(35,563,350)	(16,863,657)	(7,260,690)	(59,635,320)

**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	
Dec-19	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Jan-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Feb-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Mar-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Apr-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
May-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Jun-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Jul-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Aug-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Sep-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Oct-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Nov-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
Dec-20	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
AMA	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)
EOP	-	-	-	-	(10,097,749)	(4,850,562)	(1,600,474)	(16,548,785)

**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	
Dec-19	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Jan-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Feb-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Mar-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Apr-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
May-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Jun-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Jul-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Aug-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Sep-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Oct-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Nov-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
Dec-20	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
AMA	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)
EOP	52,377	-	52,377	-	(45,661,099)	(21,714,219)	(8,861,164)	(76,184,105)

	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%

	System			WA			ID		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
(From PLT)									
302000 Franchises & Consents	-	-	-	-	-	-	-	-	-
303000 Misc Intangible Plant- (C-IPL)	1,801,863	2,066,105	3,867,968	1,022,566	1,499,848	2,522,414	779,297	566,257	1,345,554
3031XX Misc Intangible Plant-Mainframe Software (C-IPL)	4,086,592	49,361,081	53,447,673	4,077,302	35,832,689	39,909,991	9,290	13,528,392	13,537,682
303110 Misc Intangible Plant-PC Software (C-IPL)	-	-	-	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT	5,888,455	51,427,186	57,315,641	5,099,868	37,332,537	42,432,405	788,587	14,094,649	14,883,236
UG Storage	-	43,217,516	43,217,516	-	29,713,591	29,713,591	-	13,503,925	13,503,925
Distribution	752,288,955	2,518,894	754,807,849	504,140,137	1,723,402	505,863,539	248,148,818	795,492	248,944,310
General Plant	53,817,089	72,466,033	126,283,122	46,623,712	52,605,268	99,228,980	7,193,377	19,860,765	27,054,142
									-
TOTAL Plant	811,994,499	169,629,629	981,624,128	555,863,717	121,374,798	677,238,515	256,130,782	48,254,831	304,385,613

(From IPL - Gas North Data)

303000 CD AA	-	2,023,166	2,023,166	-	1,468,677	1,468,677	-	554,489	554,489
CD AN	-	42,939	42,939	-	31,171	31,171	-	11,768	11,768
303100 CD AA	-	21,365,632	21,365,632	-	15,509,953	15,509,953	-	5,855,679	5,855,679
CD AN	-	89,509	89,509	-	-	-	-	89,509	89,509
303110 CD AA	-	92,789	92,789	-	67,358	67,358	-	25,431	25,431
CD AN	-	-	-	-	-	-	-	-	-
303115 CD AA	-	27,325,897	27,325,897	-	19,836,688	19,836,688	-	7,489,209	7,489,209
CD AN	-	-	-	-	-	-	-	-	-
	-	50,939,932	50,939,932	-	36,913,848	36,913,848	-	14,026,084	14,026,084

Allocation Factors

4	303000	72.593%	27.407%
4	303100	72.593%	27.407%
4	303110	72.593%	27.407%
4	303115	72.593%	27.407%



0.2305

	<b>System</b>	
	<b>ADFIT</b>	<b>Grossed-Up (Rev. Req.)</b>
Balance 12/31/2018	(128,757,944)	(167,326,762)
Repairs	(12,682,929)	(16,482,039)
Repairs 481(a)	(24,417,679)	(31,731,877)
Repairs - Amortization	5,677,784	7,378,537
Repairs - Excess Deferreds	(7,022,178)	(9,125,637)
Meters	(11,378,988)	(14,787,509)
Meters 481(a)	(12,076,466)	(15,693,912)
Meters - Amortization	2,419,978	3,144,870
Meters - Excess Deferreds	(2,833,386)	(3,682,113)
IDD #5	(6,147,010)	(7,988,317)
IDD #5 481(a)	(70,924,333)	(92,169,374)
IDD #5 - Amortization	13,438,966	17,464,544
IDD #5 - Excess Deferreds	(19,323,555)	(25,111,832)
Balance 12/31/2019	(274,027,740)	(356,111,423)
<b>2020 Future Annual Additions</b>		
Repairs	(12,682,929)	(16,482,039)
IDD #5	(6,147,010)	(7,988,317)
Meters	(9,648,925)	(12,539,214)
Amortization	6,652,957	8,645,818
	(21,825,907)	(28,363,752)
Balance 12/31/2020	(295,853,647)	(384,475,175)
<b>2020 Repairs PF in case</b>		
Repairs	8,736,000	11,352,827
Repairs Amortization	(3,458,878)	(2,911,748)
	5,277,122	8,441,079
2020 PF Adjustment	(16,548,785)	(19,922,673)



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

Line No.	DESCRIPTION	PF Normalize CS2/Colstrip Major Maint
	Adjustment Number	3.20
	Workpaper Reference	E-PMM
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	(16)
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	(16)
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
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	(16)
26	OPERATING INCOME BEFORE FIT	16
FEDERAL INCOME TAX		
27	Current Accrual	3
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$13
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



Sum of Actual Monthly Expense Amortization Month	Expense Year				Grand Total
	2016	2017	2018	2019	
Jan-16					
Feb-16					
Mar-16					
Apr-16					
May-16					
Jun-16	557,076				557,076
Jul-16	1,068,965				1,068,965
Aug-16	86,195				86,195
Sep-16	51,344				51,344
Oct-16					
Nov-16	62,043				62,043
Dec-16	1,794,054				1,794,054
Jan-17		(56,955)			(56,955)
Feb-17					
Mar-17		(10,006)			(10,006)
Apr-17		101,620			101,620
May-17		122,290			122,290
Jun-17		530,687			530,687
Jul-17		1,187,290			1,187,290
Aug-17		926,105			926,105
Sep-17		127,013			127,013
Oct-17		(56,778)			(56,778)
Nov-17		(5,056)			(5,056)
Dec-17		35,242			35,242
Jan-18			15,935		15,935
Feb-18			1,146		1,146
Mar-18			294,638		294,638
Apr-18			(3,632)		(3,632)
May-18					
Jun-18					
Jul-18					
Aug-18					
Sep-18					
Oct-18					
Nov-18					
Dec-18					
Jan-19				157,785	157,785
Feb-19				11,762	11,762
Mar-19				1,143	1,143
Apr-19				267,327	267,327
May-19				231,755	231,755
Jun-19				717,327	717,327
Jul-19				260,341	260,341
Aug-19				(589,348)	(589,348)
Sep-19				1,498,007	1,498,007
Oct-19				13,948	13,948
Nov-19				35,266	35,266
Dec-19				565,889	565,889
Jan-20					
Feb-20					
Mar-20					
Apr-20					
May-20					
Jun-20					
Jul-20					
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<b>Grand Total</b>	<b>3,619,676</b>	<b>2,901,453</b>	<b>308,087</b>	<b>3,171,201</b>	<b>10,000,417</b>
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**AVISTA UTILITIES****CALCULATION OF CONVERSION FACTOR: WASHINGTON GAS  
TWELVE MONTHS ENDED DECEMBER 31, 2019**

Workpaper Ref. CF WA Gas

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.003326
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038392
Total Expense		<u>0.043718</u>
Net Operating Income Before FIT		0.956282
Federal Income Tax @	21.00% Shared Inputs	0.200819
REVENUE CONVERSION FACTOR		<u>0.755463</u>

## NOTES:

## (1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *	C-UE-1	491,374	
Divided by:			
Sales to Ultimate Customers + Transport **	Shared Inputs	<u>147,734,982</u>	
EFFECTIVE RATE			<u>0.003326</u>

\* From Uncollectible Adjustment Workpapers.

\*\* From Results of Operations Report G-OPS-12A.

## (2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2020 dated 04/21/2020

## (3) Calculation of Effective Washington Excise Tax :

Nominal Rate *		0.038520	
Multiplied by			
Uncollectibles Factor:			
Revenue		1.000000	
Less: Effective Uncoll Rate		<u>0.003326</u>	0.996674
EFFECTIVE RATE			<u>0.038392</u>

\* From Combined Excise Tax Return.

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

	<b>W A E</b>	<b>W A G</b>
Regulatory Amortization	\$ (43,789)	\$ (12,763)
ADFIT	\$ 17,681	\$ 6,091

# 4.00 Customer Tax Credit - INFORMATIONAL Page 2 of 2

Revenue Req		34,593,000		10,083,000	
	<b>System</b>	<b>W A E</b>	<b>I D E</b>	<b>W A G</b>	<b>I D G</b>
	<b>OR G</b>				
12/31/2018 Balance	-	-	-	-	-
2019 Activity:					
481 (a)	(83,000,799)	(32,728,053)	(17,622,797)	(14,672,874)	(6,288,375)
2019 Additions	(17,525,998)	(6,956,585)	(3,745,854)	(3,682,176)	(1,578,075)
2019 Amortization	15,858,944	7,055,849	3,799,303	2,517,377	1,078,876
Transfer EDIT	(21,541,471)	(8,119,524)	(4,372,051)	(3,815,619)	(1,635,265)
12/31/2019 Balance	(106,209,324)	(40,748,313)	(21,941,399)	(19,653,292)	(8,422,839)
2020 Activity:					
2020 Additions	(15,795,935)	(6,313,757)	(3,399,716)	(3,199,670)	(1,371,287)
2020 Amortization	2,837,028	1,133,982	610,606	574,677	246,290
12/31/2020 Balance	(119,168,231)	(45,928,088)	(24,730,509)	(22,278,285)	(9,547,836)
1	Oct-21	2,795,618		811,198	
2	Nov-21	2,862,530		1,174,138	
3	Dec-21	3,393,818		1,432,710	
4	Jan-22	3,360,850		1,399,832	
5	Feb-22	2,844,616		1,178,141	
6	Mar-22	2,987,921		1,077,548	
7	Apr-22	2,547,078		784,218	
8	May-22	2,685,942		556,036	
9	Jun-22	2,586,190		415,383	
10	Jul-22	3,041,827		392,092	
11	Aug-22	2,902,526		400,634	
12	Sep-22	2,584,084		461,070	
	Oct-21	(43,132,470)		(21,467,087)	
	Nov-21	(40,269,939)		(20,292,949)	
	Dec-21	(36,876,121)		(18,860,239)	
	Jan-22	(33,515,271)		(17,460,407)	
	Feb-22	(30,670,656)		(16,282,266)	
	Mar-22	(27,682,735)		(15,204,718)	
	Apr-22	(25,135,657)		(14,420,500)	
	May-22	(22,449,715)		(13,864,463)	
	Jun-22	(19,863,525)		(13,449,080)	
	Jul-22	(16,821,698)		(13,056,989)	
	Aug-22	(13,919,172)		(12,656,355)	
	Sep-22	(11,335,088)		(12,195,285)	
		(28,247,379)		(16,187,653)	
Increase to Rate Base		17,680,709		6,090,632	
Debt %		50%		50%	
Debt Cost		4.97%		4.97%	
Equity %		50%		50%	
Equity Cost		9.90%		9.90%	
ROR		7.433%		7.433%	
CF		0.755294		0.755463	
FIT Benefit of Interest		(92,174)		(31,756)	
Revenue Requirement		1,617,840		557,209	
Tax Credit		34,593,000		10,083,000	
Revenue Requirement of Tax Credit		(45,800,708)		(13,346,782)	
Calculated Revenue Requirement		(44,182,868)		(12,789,573)	
Rev Req per Andrews' model		44,183,000		12,790,000	
Rounding Diff		132		427	
Uncollectibles	CF	0.003326	(152,333)	CF	0.003326
Commission Fees		0.002	(91,601)		0.002
WA Excise Tax		0.038605	(1,768,136)		0.038392
			(2,012,071)		(512,410)
					(583,495)
Amortization		(43,788,637)		(12,763,287)	