

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	<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	(11)
15	Taxes	-
16	Total Distribution	<u>(11)</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>(11)</u>
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	<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	<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
Property Dispositions
12 Months ended December 31, 2019

Year	Gain(Loss)	AMORTIZATION PERIOD														TOTAL	
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018		2019
2008	172,857				17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286			172,860
2009	35,772					3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577		35,770
2010	10,483						1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480
2011	(261)							(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(261)
2012	0								0	0	0	0	0	0	0	0	0
2013	0									0	0	0	0	0	0	0	0
2014	234,734										23,473	23,473	23,473	23,473	23,473	23,473	234,734
2015	204,354											20,435	20,435	20,435	20,435	20,435	204,354
2016	120,036												12,004	12,004	12,004	12,004	120,036
2017	36,793													3,679	3,679	3,679	36,793
2018	(15,051)														(1,505)	(1,505)	(15,051)
2019	(9,410)															(941)	(9,410)
Total	1,838,249	81,585	88,126	104,794	122,080	82,094	80,684	79,690	68,887	80,530	92,985	89,002	94,465	81,476	62,685	58,167	1,838,246

		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
Amortize 2019 - WA E		4,926	4,926	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	58,167

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

		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
Amortize 2019 - WA G		914	914	914	914	914	914	914	914	914	914	914	914	10,971

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Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2019

Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1 BNSF (Excludes Non-Utility Portion)	NGL-3 57,668	ED.AN	57,668	37,853	19,815					57,668
2 Long Lake	NGL-3 3,376	ED.WA	3,376	3,376	-			-	-	3,376
3 Deer Park	NGL-3 (70,636)	CD.WA	(55,007)	(55,007)		(15,629)	(15,629)			(70,636)
4 Colstrip Land Sales	NGL-3 7,098	ED.AN	7,098	4,659	2,439					7,098
5 Liberty Lake Land	NGL-3 (291)	ED.WA	(291)	(291)						(291)
Total Gain	\$ (2,785)		\$ 12,844	\$ (9,410)	\$ 22,254	\$ (15,629)	\$ (15,629)	\$ -	\$ -	\$ (2,785)
Non-Utility BNSF	111,944									111,944
Net Gain for Amortization (421100 & 421200)	\$ 109,159		\$ 12,844	\$ (9,410)	\$ 22,254	\$ (15,629)	\$ (15,629)	\$ -	\$ -	\$ 109,159

Jurisdictional allocators:

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

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

	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

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