

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

Line No.	DESCRIPTION	Working Capital
	Adjustment 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	AVERAGE INVESTED CAPITAL			
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	Total Average Invested Capital	3,812,804,206	-	3,812,804,206
10				
11	AVERAGE OPERATING INVESTMENTS			
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	Total Average Operating Investment	3,265,532,530	-	3,265,532,530
29				
30				
31	Construction Work in Progress			
32				
33	Electric and Gas Construction Work in Process	169,094,177		169,094,177
34	Preliminary Surveys	89,344		89,344
35	Total Construction Work in Progress	169,183,521	-	169,183,521
36				
37	Non-Utility / Nonoperating Investments			
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	Total Non Operating Investment	291,365,316	-	291,365,316
52				
53	Total Average Investments	3,726,081,368	-	3,726,081,368
54				
55	Total Investor Supplied Capital	86,722,838	-	86,722,838
56				

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

Line No.	Description			
II - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING (Revised 1/1/18 WA Docket UE-170485/UG-170486)				
	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%	
1 Total		45,085,610	(5,013,520)	40,072,090								
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%	
2 Total		(6,249,333)	694,926	(5,554,407)								
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%	
4 Total		83,613,294	(9,297,798)	74,315,496								
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%		
20 Total		(35,726,733)	3,972,813	(31,753,921)								
Grand Total		86,722,838	(9,643,580)	77,079,259								

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
1 Total		45,085,610	(5,013,520)	40,072,090						25,054,950	13,115,297	24,135	10,194	1,867,515
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
2 Total		(6,249,333)	694,926	(5,554,407)						3,321,019	(638,424)	(3,088,215)	(1,982,908)	(3,165,880)
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
4 Total		83,613,294	(9,297,798)	74,315,496						35,752,912	15,605,813	10,639,617	4,979,897	7,337,257
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
20 Total		(35,726,733)	3,972,813	(31,753,921)						(19,666,403)	(6,690,753)	(4,081,305)	(1,286,219)	(29,241)
Grand Total		86,722,838	(9,643,580)	77,079,259						44,462,479	21,391,933	3,494,232	1,720,965	6,009,650

Adjustment for Special Deposits that earn interest
Working Capital - Filed

(3,752,470)	(1,144,287)			
40,710,009	21,391,933	2,349,945	1,720,965	6,009,650

Adjustment

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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)
1	ED.AN Total					42,945,822.49	0.00	42,945,822.49
1	ED.ID	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	0.00		0.00
1	ED.ID Total					0.00	0.00	0.00
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00		0.00
1	GD.AN Total					0.00	0.00	0.00
1	GD.ID	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	11,469.35		11,469.35
1	GD.ID Total					11,469.35	0.00	11,469.35
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)
1	GD.OR Total					2,101,164.40	0.00	2,101,164.40
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	27,154.12		27,154.12
1	GD.WA Total					27,154.12	0.00	27,154.12
1 Total						45,085,610.36	0.00	45,085,610.36
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
2	CD.AA Total					(25,666,164.32)	0.00	(25,666,164.32)
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
2	CD.ID Total					3,690.43	0.00	3,690.43
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)
2	CD.WA Total					(615,617.85)	0.00	(615,617.85)
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
2	ED.AN Total					(61,172.02)	0.00	(61,172.02)
2	ED.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	ID	3,923,405.91		3,923,405.91
2	ED.ID Total					3,923,405.91	0.00	3,923,405.91
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)
2	ED.WA Total					12,925,191.39	0.00	12,925,191.39
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00		0.00
2	GD.AA Total					0.00	0.00	0.00
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	(10,747.98)		(10,747.98)
2	GD.AN Total					(10,747.98)	0.00	(10,747.98)
2	GD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	ID	716,887.83		716,887.83
2	GD.ID Total					716,887.83	0.00	716,887.83
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
2	GD.WA Total					2,535,193.33	0.00	2,535,193.33
2 Total						(6,249,333.28)	0.00	(6,249,333.28)
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)
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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)
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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
4	CD.AA Total					85,488,249.44	0.00	85,488,249.44
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
4	CD.AN Total					(57,560.36)	0.00	(57,560.36)
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)
4	CD.ID Total					(14,584.51)	0.00	(14,584.51)
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
4	CD.WA Total					(1,015,731.20)	0.00	(1,015,731.20)
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)
4	ED.AN Total					(11,741,061.43)	0.00	(11,741,061.43)
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
4	ED.ID Total					2,610,014.50	0.00	2,610,014.50
4	ED.MT	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	2,901.14		2,901.14
4	ED.MT Total					2,901.14	0.00	2,901.14
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
4	ED.WA Total					7,423,754.71	0.00	7,423,754.71

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)
4	GD.AA Total					2,114,515.72	0.00	2,114,515.72
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)
4	GD.AN Total					(3,810,692.72)	0.00	(3,810,692.72)
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)
4	GD.ID Total					1,443,541.97	0.00	1,443,541.97
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
4	GD.WA Total					1,169,947.12	0.00	1,169,947.12
4 Total						83,613,294.38	0.00	83,613,294.38
20	ED.ID	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(5,122,010.32)		(5,122,010.32)
20	ED.ID Total					(5,122,010.32)	0.00	(5,122,010.32)
20	ED.MT	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(7,425,447.95)		(7,425,447.95)
20	ED.MT Total					(7,425,447.95)	0.00	(7,425,447.95)
20	ED.OR	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	423,586.18		423,586.18
20	ED.OR Total					423,586.18	0.00	423,586.18
20	ED.WA	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(17,530,893.53)		(17,530,893.53)
20	ED.WA Total					(17,530,893.53)	0.00	(17,530,893.53)
20	GD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(1,447,140.85)		(1,447,140.85)
20	GD.ID Total					(1,447,140.85)	0.00	(1,447,140.85)
20	GD.OR	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(32,899.56)		(32,899.56)
20	GD.OR Total					(32,899.56)	0.00	(32,899.56)
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(4,591,927.30)		(4,591,927.30)
20	GD.WA Total					(4,591,927.30)	0.00	(4,591,927.30)

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
20 Total						(35,726,733.33)	0.00	(35,726,733.33)
Grand Total						\$86,722,838.13	\$0.00	\$86,722,838.13

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
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 **3,752,470**

WA Gas Share **1,144,287**

WELLS FARGO

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest-Bearing Balance	Monthly Avg Bal
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
		16,190,856				273,750

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)
Mizuho Interest Income Total		(75,468)		(75,468)
WF Interest Expense	201903		963	963
	201904		1,745	1,745
	201906		250	250
	201910		178	178
	201912		429	429
	202001		78	78
WF Interest Expense Total			3,643	3,643
WF Interest Income	201901	(686)		(686)
	201902	(945)		(945)
	201905	(238)		(238)
	201908	(314)		(314)
	201909	(11)		(11)
	201911	(20)		(20)
WF Interest Income Total		(2,213)		(2,213)
Grand Total		(77,681)	3,643	(74,038)