

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-20 _____

DOCKET NO. UG-20 _____

ALLOCATION WORKPAPERS

ELIZABETH M. ANDREWS

REPRESENTING AVISTA CORPORATION

AVISTA
ALLOCATION FACTORS

NOTE 1: ELECTRIC
PRODUCTION/TRANSMISSION

Avista Utilities
 Production/Transmission Percentage
 12 Months Ended 12/31/19

	Washington	Idaho	Total
<u>Actual Jurisdictional Allocation (12/31/19)</u>			
Energy Retail Sales (MWH)	5,684,114	3,308,481	8,992,595
Energy Retail Sales Percentage	63.21%	36.79%	100.00%
MW's Peak (Retail + Adjustments)	13,149	6,419	19,568
MW's Peak Percentage	67.20%	32.80%	100.00%
Final Grand Summary - Allocation of Load by Jurisdiction (Based on 50/50 Weighing)	65.20%	34.80%	100.00%
<u>Adjusted Jurisdictional Allocation</u>			
Energy Retail Sales (MWH)	5,684,114	3,308,481	8,992,595
Less: Adjustments to Idaho Load		(318,111)	(318,111)
Energy Retail Sales (MWH)	5,684,114	2,990,370	8,674,484
Energy Retail Sales Percentage	65.53%	34.47%	100.00%
MW's Peak (Retail + Adjustments)	13,149	6,419	19,568
Less: Adjustments to Washington Load (Note 1)	(1,910)		(1,910)
Less: Adjustments to Idaho Load (Note 2)		(567)	(567)
MW's Peak (Retail + Adjustments)	11,239	5,852	17,091
MW's Peak Percentage	65.76%	34.24%	100.00%
Adjusted Production Transmission Jurisdiction (Based on 50/50 Weighing)	65.64%	34.36%	100.00%

Note 1 Pend Oreille PUD/Kaiser Adjustment
 Note 2 Clearwater Paper Adjustment

Avista Utilities
Adjusted Production/Transmission Percentage
Adjustments to Washington Peak
12 Months Ended 12/31/19

M:\2020\2020 WA Elec and Gas GRC\Adjustments\1.001 Allocation Factors\[1]2019&2020 PTRatio-2019 Data.xlsx\WA Adjustn

	Box Canyon PPUD (A)	Pine PUD Rathdrum (Addback) (D)	Kaiser Trentwood (BPA)	Pend Oreille PUD (Usk-BPA)	Pend Oreille PUD (Newport-BPA)	Pend Oreille PUD (Box Canyon - BPA)	Pend Oreille PUD (Metaline Falls - BPA)	Pend Oreille PUD (Diamond Lake - BPA)	Total
January	(53)	41	(36)	(82)	(4)	(7)	(10)	(12)	(163)
February	(51)	34	(40)	(85)	(1)	(9)	(10)	(14)	(176)
March	(44)	3	(41)	(90)	(5)	10	(10)	(13)	(190)
April	(82)	34	(37)	(82)	(14)	25	(7)	(8)	(171)
May	(71)	69	(18)	(59)	(45)	15	(7)	(4)	(120)
June	(79)	52	(37)	(50)	(48)	32	(6)	(4)	(140)
July	(45)	34	(37)	(77)	(1)	(16)	(5)	(5)	(152)
August	(37)	35	(35)	(90)	(2)	(8)	(5)	(5)	(147)
September	(38)	34	(38)	(102)	25	(24)	(4)	(5)	(152)
October	(64)	35	(35)	(88)	(10)	3	(6)	(12)	(177)
November	(64)	51	(34)	(92)	(4)	(11)	(5)	(12)	(171)
December	(34)	47	(39)	(81)	(16)	(13)	(5)	(10)	(151)
	(662)	469	(427)	(978)	(125)	(3)	(80)	(104)	(1,910)

Note A - The Power Supply worksheet shows this as a debit but since it is generation it should be a credit (per Rick

Note B - This adjustment is needed since Kaiser/Pend Oreille PUD are not retail customers

Note C - Information comes from Power Supply's Calculation of Area Load By States (MW)

Note D - This relates to Pend Oreille PUD, added back in to match credit going out

Avista Utilities
Adjusted Production/Transmission Percentage
Adjustments to Idaho Peak
12 Months Ended 12/31/19

	Clearwater Total Generation
January	18
February	25
March	51
April	53
May	50
June	51
July	50
August	52
September	52
October	57
November	57
December	51
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Avista Utilities
 Production/Transmission Percentage
 12 Months Ended 12/31/19

		WA	ID	WA-12 month Cumulative	ID-12 month Cumulative	Clearwater	ID-12 month Cumulative
January	2019	547,356	290,700	547,356	290,700		
February	2019	516,536	285,986	1,063,892	576,686		
March	2019	544,642	283,301	1,608,534	859,987		
April	2019	444,134	281,179	2,052,668	1,141,166	(35,226)	(35,226)
May	2019	407,171	250,421	2,459,839	1,391,587	(34,560)	(69,786)
June	2019	418,743	256,350	2,878,582	1,647,937	(38,765)	(108,551)
July	2019	447,380	258,109	3,325,962	1,906,046	(34,845)	(143,396)
August	2019	475,020	280,130	3,800,982	2,186,176	(37,966)	(181,362)
September	2019	468,097	273,075	4,269,079	2,459,251	(32,628)	(213,990)
October	2019	430,408	241,903	4,699,487	2,701,154	(25,108)	(239,098)
November	2019	454,247	284,753	5,153,734	2,985,907	(40,272)	(279,370)
December	2019	530,380	322,574	5,684,114	3,308,481	(38,741)	(318,111)

Avista Utilities
 Production/Transmission Percentage
 12 Months Ended 12/31/19

		WA	ID	WA-12 month Cumulative	ID-12 month Cumulative
January	2019	1,103	534	1,103	534
February	2019	1,194	585	2,297	1,119
March	2019	1,158	565	3,455	1,684
April	2019	911	455	4,366	2,139
May	2019	954	473	5,320	2,612
June	2019	1,094	506	6,414	3,118
July	2019	1,178	561	7,592	3,679
August	2019	1,220	586	8,812	4,265
September	2019	1,031	495	9,843	4,760
October	2019	1,154	566	10,997	5,326
November	2019	1,078	526	12,075	5,852
December	2019	1,074	567	13,149	6,419

AVISTA
ALLOCATION FACTORS

NOTE 1: NATURAL GAS
5-DAY PEAK ALLOCATOR



Interoffice Memorandum
Rates and Tariff Administration

DATE: 8/12/19
TO: Jennifer Hossack, Resource Accounting
FROM: Kaylene Schultz
SUBJECT: 5-Day Peak Allocator

Attached is the latest consecutive 5-Day Peak Firm Sales requirement analysis. This analysis develops the three-year average percentage of firm sales gas purchased and delivered for Washington and Idaho.

The average is based on the maximum firm sales requirements for five consecutive days for each of the past three heating seasons. The calculation method used was approved by the Washington Utilities and Transportation Commission in Docket No. U-89-3105.

The following new percentages for Washington and Idaho should be used effective **November 1, 2019**:

Washington	68.68%
Idaho	31.32%
Total	<u>100.00%</u>

If you have any questions about this please call me at ext. 2482.

Avista Utilities
 Consecutive 5-Day Peak Firm Requirement

		2016-2017	2017-2018	2018-2019	3 Year Average
System -	Volumes	14,221,280	12,298,700	13,280,672	13,266,884
	Percent	100.00%	100.00%	100.00%	100.00%
Washington -	Volumes	9,802,520	8,528,874	9,003,500	9,111,631
	Percent	68.93%	69.35%	67.79%	68.68%
Idaho -	Volumes	4,418,760	3,769,826	4,277,172	4,155,253
	Percent	31.07%	30.65%	32.21%	31.32%

Consecutive 5-Day Peak Firm Requirement
Total Requirement by Delivery Point

Run Date 08/12/2019 13:14:03
Start Date 02/06/2019

	2/6/2019	2/7/2019	2/8/2019	2/9/2019	2/10/2019	Total
Idaho CTP (Pipeline Vol Th)						
ATHO	7,150	6,370	6,120	8,900	7,850	36,390
BONN	9,540	9,090	9,150	11,870	11,520	51,170
CHASE RD	172,520	152,810	154,500	201,350	184,050	865,230
CORDLENE	55,130	47,820	47,460	56,410	58,600	265,420
CORDLENW	58,710	49,890	49,140	61,130	57,110	275,980
DOVER	8,910	7,170	8,090	11,080	9,100	44,350
GENESEE	1,520	1,940	2,000	1,800	1,950	9,210
KELLOGG	31,880	29,960	29,070	37,920	34,750	163,580
LEWISPF1	265,740	334,490	271,740	260,290	229,690	1,361,950
LEWISTNW	52,390	48,320	38,830	35,830	47,600	222,970
LEWISTON	89,630	86,360	71,010	66,870	82,040	395,910
MCGUIRE	37,660	38,200	35,640	41,320	36,160	188,980
MOSCOW	56,420	52,390	45,920	43,270	51,660	249,660
MOYS	10,070	9,710	10,130	9,250	8,980	48,140
PAGE MINE	290	280	270	340	320	1,500
PINEHURST	6,260	5,740	5,440	7,220	6,570	31,230
POST FALLS	16,260	16,590	16,360	21,210	17,110	87,530
RATHDRUM	61,920	56,020	56,060	72,370	65,120	311,490
SAGLE	3,200	3,010	3,320	4,360	3,580	17,470
SAND	26,810	28,110	29,920	38,960	33,550	157,350
SCHW	21,270	18,970	21,510	27,380	22,660	111,790
SMELTERVIL	2,650	2,560	2,450	3,400	2,780	13,840
ID Total	995,930	1,005,800	914,130	1,022,530	972,750	4,911,140
Reclass of 40% Lewiston	(127,252)	(153,124)	(124,228)	(118,448)	(110,916)	(633,968)
Total Idaho	868,678	852,676	789,902	904,082	861,834	4,277,172

Washington CTP (Pipeline Vol Th)						
AVISTATURBINE	(74,357)	(7,243)	-	(2,478)	(24,440)	(108,518)
COLFAX	11,920	9,720	8,280	8,920	10,540	49,380
COLTON	1,430	1,380	1,120	1,180	1,410	6,520
CONNELL	31,480	29,450	28,150	23,770	15,120	127,970
ENDICOTT	1,240	1,080	950	1,260	1,180	5,710
GOLDENDALE	7,710	8,360	7,480	7,060	6,710	37,320
KEYSTONE	290	290	840	280	280	1,980
LCRS	1,200	1,090	970	1,180	1,110	5,550
LIND	1,640	1,420	1,240	1,620	1,350	7,270
MED LAKE	41,650	39,290	39,300	45,130	41,940	207,310
MICA	137,400	154,490	150,730	180,450	164,170	787,240
NINE MILE	187,530	162,120	146,040	176,000	171,760	843,450
PALOUSE	4,100	3,590	3,130	3,510	3,680	18,010
PULLMAN	119,460	105,280	58,210	57,020	65,040	405,010
RITZVILLE	6,490	6,180	5,490	7,900	6,670	32,730
ROSL	1,980	1,740	1,600	2,010	1,900	9,230
SJON	2,270	1,990	1,820	2,670	2,180	10,930
SPAN	2,230	2,080	1,930	2,350	2,230	10,820
SPO MEAD	530,200	518,830	512,590	587,790	581,550	2,730,960
SPO WEST	238,740	234,370	227,530	259,060	255,080	1,214,780
SPRAGUE	960	870	780	1,060	940	4,610
STEVENS#2	2,230	2,400	2,370	2,060	1,840	10,900
STEVENSON	2,230	2,480	2,440	2,270	2,000	11,420
SWWP	460,030	325,210	305,250	392,870	397,370	1,880,730
UNIONTOWN	1,050	960	830	810	920	4,570
WARDEN (WA)	21,330	15,770	8,730	4,060	3,760	53,650
WA Total	1,742,433	1,623,197	1,517,800	1,769,812	1,716,290	8,369,532
Reclass of 40% Lewiston	127,252	153,124	124,228	118,448	110,916	633,968
Total Washington	1,869,685	1,776,321	1,642,028	1,888,260	1,827,206	9,003,500

Consecutive 5-Day Peak Firm Requirement
Total Requirement by Delivery Point

Run Date 05/17/2017 14:59:42
Start Date 01/03/2017

	2/18/2018	2/19/2018	2/20/2018	2/21/2018	2/22/2018	Total
Idaho CTP (Pipeline Vol Th)						
ATHO	7,030	7,800	7,820	7,860	6,620	37,130
BONN	11,730	12,900	13,010	11,770	11,450	60,860
CHASE RD	134,170	138,440	137,880	124,750	112,040	647,280
CORDLENE	55,100	59,650	59,790	54,010	48,930	277,480
CORDLENW	62,240	65,030	64,810	59,840	56,120	308,040
DOVER	9,880	9,640	9,770	8,470	8,240	46,000
GENESEE	1,600	1,720	1,940	1,900	1,960	9,120
KELLOGG	30,300	34,860	37,030	34,100	31,030	167,320
LEWISPI	166,320	142,560	158,280	138,820	168,840	774,820
LEWISTNW	29,110	55,290	47,610	39,000	39,530	210,540
LEWISTON	63,050	96,960	85,250	75,580	76,050	396,890
MCGUIRE	36,160	38,780	38,080	34,680	31,740	179,440
MOSCOW	39,750	59,940	55,740	47,390	46,910	249,730
MOYS	6,230	9,690	9,910	9,140	9,280	44,250
PAGE MINE	110	120	130	130	240	730
PINEHURST	5,820	6,520	6,890	6,280	5,340	30,850
POST FALLS	34,640	36,320	36,240	32,290	27,550	167,040
RATHDRUM	56,500	59,580	59,270	55,710	49,930	280,990
SAGLE	3,330	3,360	3,400	2,900	2,890	15,880
SAND	29,720	29,010	29,200	25,730	24,030	137,690
SCHW	23,790	22,300	22,500	20,140	19,350	108,080
SMELTERVIL	2,480	2,830	3,040	2,810	2,650	13,810
ID Total	809,060	893,300	887,590	793,300	780,720	4,163,970
Reclass of 40% Lewiston	(78,172)	(79,140)	(82,356)	(71,128)	(83,348)	(394,144)
Total Idaho	730,888	814,160	805,234	722,172	697,372	3,769,826

Washington CTP (Pipeline Vol Th)						
AVISTATURBINE	-	(1,319)	(12,210)	(19,563)	(3,818)	(36,910)
COLFAX	8,140	11,360	10,360	9,240	8,480	47,580
COLTON	1,040	1,550	1,370	1,180	1,270	6,410
CONNELL	25,290	24,900	29,850	31,300	33,350	144,690
ENDICOTT	990	1,130	1,200	1,030	990	5,340
GOLDENDALE	5,890	7,220	7,110	6,800	7,720	34,740
KEYSTONE	260	270	270	270	270	1,340
LCRS	970	1,070	1,130	1,000	950	5,120
LIND	1,110	1,200	1,440	1,320	1,290	6,360
MED LAKE	40,150	41,640	42,840	40,020	39,280	203,930
MICA	137,420	142,270	149,760	137,180	125,300	691,930
NINE MILE	153,730	165,210	173,440	166,300	158,680	817,360
PALOUSE	3,020	4,160	3,990	3,540	3,340	18,050
PULLMAN	94,140	115,890	91,730	104,460	106,610	512,830
RITZVILLE	5,990	6,110	6,400	5,700	5,600	29,800
ROSL	1,600	1,810	1,840	1,690	1,520	8,460
SJON	1,950	2,110	2,160	1,860	1,800	9,880
SPAN	2,080	2,140	2,180	2,100	2,000	10,500
SPO MEAD	393,330	445,500	399,170	374,120	313,800	1,925,920
SPO WEST	229,160	262,550	260,730	245,050	233,430	1,230,920
SPRAGUE	860	880	890	790	780	4,200
STEVENS#2	2,110	2,350	2,580	2,460	2,530	12,030
STEVENSON	1,480	1,620	2,050	1,850	1,950	8,950
SWWP	439,260	431,590	509,140	487,060	457,990	2,325,040
UNIONTOWN	670	1,020	990	850	860	4,390
WARDEN (WA)	19,710	21,590	20,110	22,840	21,620	105,870
WA Total	1,570,350	1,695,821	1,710,520	1,630,447	1,527,592	8,134,730
Reclass of 40% Lewiston	78,172	79,140	82,356	71,128	83,348	394,144
Total Washington	1,648,522	1,774,961	1,792,876	1,701,575	1,610,940	8,528,874

Consecutive 5-Day Peak Firm Requirement
Total Requirement by Delivery Point

Run Date 05/17/2017 14:59:42
Start Date 01/03/2017

	1/3/2017	1/4/2017	1/5/2017	1/6/2017	1/7/2017	Total
Idaho CTP (Pipeline Vol Th)						
ATHO	6,400	6,620	7,100	6,100	6,260	32,480
BONN	14,530	14,970	13,880	12,860	12,290	68,530
CHASE RD	115,590	114,380	112,340	102,790	99,040	544,140
CORDLENE	76,480	78,290	78,270	71,990	69,210	374,240
CORDLENW	72,660	73,830	73,790	67,440	63,410	351,130
DOVER	10,620	10,780	10,420	9,870	9,490	51,180
GENESEE	1,370	1,190	1,520	1,870	2,110	8,060
KELLOGG	35,130	38,570	38,690	37,380	34,240	184,010
LEWISPIFI	226,430	235,420	232,670	262,500	270,530	1,227,550
LEWISTNW	49,580	58,830	62,660	61,230	55,900	288,200
LEWISTON	90,910	103,340	109,380	105,740	97,760	507,130
MCGUIRE	35,440	35,560	35,520	34,330	32,410	173,260
MOSCOW	57,850	59,830	63,000	58,570	55,540	294,790
MOYS	10,920	10,630	10,090	7,010	6,710	45,360
PAGE MINE	330	370	390	360	330	1,780
PINEHURST	6,360	7,380	7,500	7,100	6,490	34,830
POST FALLS	43,510	45,520	46,670	42,550	37,330	215,580
RATHDRUM	66,480	67,510	67,030	62,170	62,270	325,460
SAGLE	3,450	3,490	3,540	3,310	3,050	16,840
SAND	29,890	30,310	29,120	26,600	25,060	140,980
SCHW	26,900	25,760	24,890	23,750	22,540	123,840
SMELTERVIL	2,870	3,250	3,350	3,230	2,990	15,690
ID Total	983,700	1,025,830	1,031,820	1,008,750	974,960	5,025,060
Reclass of 40% Lewiston	(110,404)	(117,700)	(118,132)	(129,492)	(130,572)	(606,300)
Total Idaho	873,296	908,130	913,688	879,258	844,388	4,418,760

Washington CTP (Pipeline Vol Th)						
AVISTATURBINE	(2,249)	(10,736)	(24,904)	(10,284)	(39,107)	(87,280)
COLFAX	10,240	11,030	11,830	10,390	9,460	52,950
COLTON	1,490	1,660	1,680	1,560	1,440	7,830
CONNELL	32,080	32,420	33,460	34,480	36,300	168,740
ENDICOTT	1,310	1,440	1,430	1,300	1,160	6,640
GOLDENDALE	7,790	9,020	9,430	9,310	8,670	44,220
KEYSTONE	260	280	290	290	270	1,390
LCRS	1,220	1,340	1,380	1,250	1,240	6,430
LIND	1,880	1,990	1,890	1,730	1,470	8,960
MED LAKE	44,060	44,520	44,840	43,050	42,920	219,390
MICA	163,320	168,480	178,050	165,360	153,590	828,800
NINE MILE	196,370	208,890	224,630	202,500	193,770	1,026,160
PALOUSE	4,110	4,310	4,570	4,210	3,670	20,870
PULLMAN	114,410	115,490	116,420	114,660	110,950	571,930
RITZVILLE	8,010	8,400	8,030	7,530	7,040	39,010
ROSL	1,970	2,050	2,160	2,010	1,780	9,970
SJON	2,680	2,630	2,430	2,250	1,770	11,760
SPAN	2,390	2,480	2,430	2,370	2,180	11,850
SPO MEAD	514,920	510,190	554,750	485,810	526,640	2,592,310
SPO WEST	255,020	265,340	283,230	263,960	239,490	1,307,040
SPRAGUE	1,400	1,520	1,480	1,340	1,230	6,970
STEVENS#2	2,470	2,790	2,890	2,970	2,890	14,010
STEVENSON	2,240	2,440	2,460	2,700	2,670	12,510
SWWP	414,520	466,780	475,890	470,310	367,150	2,194,650
UNIONTOWN	1,060	1,200	1,200	1,130	1,020	5,610
WARDEN (WA)	23,800	22,550	20,250	23,590	23,310	113,500
WA Total	1,806,771	1,878,504	1,962,196	1,845,776	1,702,973	9,196,220
Reclass of 40% Lewiston	110,404	117,700	118,132	129,492	130,572	606,300
Total Washington	1,917,175	1,996,204	2,080,328	1,975,268	1,833,545	9,802,520

AVISTA ALLOCATION FACTORS

NOTE 4 (Electric and Natural Gas) JURISDICTION ALLOCATORS

Note: See electronic workpapaers for supporting data.

For the Twelve Months Ended December 31, 2018

			CD				ED				GD					
			AA	AN	ID	WA	AN	ID	MT	WA	AA	AN	AS	ID	OR	WA
ED Non-Labor	A&G		33,854,063	1,518,380	724,004	1,767,098	5,285,244	11,038,068	15	27,433,500						
ED Non-Labor	O&M						40,928,404	6,760,275		14,368,281						
ED Non-Labor	PS						303,092,184	1,406,929		10,643,419						
ED Labor	A&G		39,262,236	1,902,076	816,403	3,913,792	2,963,353	130,071	0	478,079						
ED Labor	O&M						37,984,136	4,346,256		8,320,223						
ED Labor	PS						7,497,719									
GN Non-Labor	A&G		11,289,062	676,103	357,054	996,285				213,589	291,421		1,465,309		7,573,090	
GN Non-Labor	O&M									663,336	2,626,421		1,554,424		3,421,869	
GN Non-Labor	PS									0	131,589,259		808,999		1,086,296	
GN Labor	A&G		13,862,407	774,049	406,511	2,290,013				335,999	1,982		23,135		153,024	
GN Labor	O&M									3,916,318	908,651		2,254,873		5,722,304	
GN Labor	PS															
GS Non-Labor	A&G		5,019,040							97,938		28,593		3,312,699		
GS Non-Labor	O&M									304,158				4,195,208		
GS Non-Labor	PS									0				80,597,064		
GS Labor	A&G		6,114,290							154,067		0		1,244,638		
GS Labor	O&M									1,795,765				3,842,494		
GS Labor	PS															

Reconcile:	
Total	868,401,945
ED Non-Labor	458,819,861
ED Labor	107,614,344
GN Non-Labor	164,612,516
GN Labor	30,649,265
GS Non-Labor	93,554,701
GS Labor	13,151,254
Diff - rounding	4

Avista Utilities
 Plant for 4 Factor Allocations
 Balances at December 31, 2018

	Electric	Gas North	Gas South	CD AA (7)	GD AA (8)	CD AN/ ID/WA (9)	Total
Intangible Plant (1)							
301XXX Organization							
302XXX Franchises/Consents	44,651,922						44,651,922
182324/33/81 CDA Settlement	40,276,378						40,276,378
182325 CDA Lake IPA Fund	2,000,000						2,000,000
	<u>86,928,300</u>						<u>86,928,300</u>
Steam Production Plant (1)							
	434,931,755						434,931,755
Hydraulic Production Plant (1)							
	667,144,032						667,144,032
Other Production Plant (1)							
	306,499,651		7,628				306,507,279
Total Production Plant	<u>1,408,575,438</u>		<u>7,628</u>				<u>1,408,583,066</u>
Transmission Plant (1)							
	<u>757,203,599</u>						<u>757,203,599</u>
Underground Storage (1)							
		41,990,960	6,573,990				48,564,950
Distribution Plant (1)							
	<u>1,753,268,436</u>	<u>729,279,785</u>	<u>395,557,289</u>				<u>2,878,105,510</u>
General Plant, Utility 0, 1 & 2 Only (2)							
389XXX Land & Land Rights	498,670	2,758,578	848,544	9,936,581		2,019,601	16,061,974
390XXX Structures & Improvements	8,242,279	19,291,023	3,746,418	111,762,059		25,355,755	168,397,534
391XXX Office Furniture/Equipment	2,744,325	834,661		75,460,028	356,358	5,273,216	84,668,588
392XXX Transportation Equipment	46,691,391	13,725,172	3,938,833	7,312,856	46,950	6,511,834	78,227,036
393XXX Stores Equipment	399,250	88,160	24,642			4,953,936	5,465,988
394XXX Tools, Ship/Garage Equip.	5,633,455	2,533,522	870,875	13,374,323	4,766,095	1,171,717	28,349,987
395XXX Laboratory Equipment	1,552,988	122,179	40,917	1,267,480	161,302	2,213	3,147,079
396XXX Power Operated Equipment	32,154,229	4,052,569	43,834	528,479		1,325,598	38,104,709
397XXX Communication Equipment	66,116,472	1,355,913	1,210,604	55,655,175	1,149,255	20,976,052	146,463,471
398XXX Miscellaneous Equipment	152,017		2,367	499,225		8,574	662,183
Total	<u>164,185,076</u>	<u>44,761,777</u>	<u>10,727,034</u>	<u>275,796,206</u>	<u>6,479,960</u>	<u>67,598,496</u>	<u>569,548,549</u>
Intangible Plant, Software Utility (3)							
303000 Intangible Gas Plant	10,821,527	1,802,199	426,123	11,454,571		194,058	24,698,478
303100 Mainframe Software	14,069,328			93,059,930	688,088	401,362	108,218,708
303110 PC Software				2,069,278			2,069,278
303115 PC Software				100,831,203			100,831,203
303120 PC Software - 12.5YR				30,329,509			30,329,509
303121 PC Software - AMI				2,394,831		15,161,183	17,556,014
Total	<u>24,890,855</u>	<u>1,802,199</u>	<u>426,123</u>	<u>240,139,322</u>	<u>688,088</u>	<u>15,756,603</u>	<u>283,703,190</u>

- (1) From X-PLT-12E ROO Reports
- (2) From C-GPL-12E ROO Report
- (3) From C-IPL-12E ROO Report

Check:	
Total	6,032,637,164
E-PLT	4,621,682,499
G-PLT	947,344,557
O-PLT	463,610,109
Rounding	(1)

Avista Utilities
 Plant for 4 Factor Allocations
 Accumulated Depreciation/Amortization
 Balances at December 31, 2018

	Electric	Gas North	Gas South	CD AA (7)	GD AA (8)	CD AN/ ID/WA (9)	Total
Accumulated Amortization (X-AAMT)							
Production/Trans./Franchise/Misc	13,826,978						13,826,978
Distribution/Franchise/Misc	260,367						260,367
General Plant (Acct 303000)		317,483	96,755	3,136,505		106,497	3,657,240
Misc IT Intangible Plant	6,116,152			66,869,766	512,737	914,411	74,413,066
Underground Storage							
General Plant (Acct 390200 & 396200)	144,956						144,956
	<u>20,348,453</u>	<u>317,483</u>	<u>96,755</u>	<u>70,006,271</u>	<u>512,737</u>	<u>1,020,908</u>	<u>92,302,607</u>
Accum Amort Common Plant (X-ADEP-12E)							
Software (111X30/31/32)							
Leasehold Improvements							
Production Plant (X-ADEP-12E)							
Steam Production Plant	305,519,657						305,519,657
Hydro Production Plant	135,457,396						135,457,396
Other Production Plant	128,351,151						128,351,151
Other Production Plant							
	<u>569,328,204</u>						<u>569,328,204</u>
Transmission Plant (X-ADEP-12E)	<u>218,496,331</u>						<u>218,496,331</u>
Underground Storage (X-ADEP-12E)		<u>16,446,136</u>	<u>1,164,034</u>				<u>17,610,170</u>
Distribution Plant (X-ADEP-12E)	<u>567,374,562</u>	<u>228,468,241</u>	<u>111,789,613</u>				<u>907,632,416</u>
	(357,868,024)						
General Plant (X-ADEP-12E)	<u>80,444,004</u>	<u>12,793,612</u>	<u>4,746,869</u>	<u>67,502,360</u>	<u>2,369,596</u>	<u>24,296,880</u>	<u>192,153,321</u>
	<u>80,444,004</u>	<u>12,793,612</u>	<u>4,746,869</u>	<u>67,502,360</u>	<u>2,369,596</u>	<u>24,296,880</u>	<u>192,153,321</u>

Check:
 Total 1,997,523,049
 X-ADEP 1,905,220,442
 X-AAMT 92,302,607
 Rounding

Avista Utilities
Net Plant - Four Factor Allocations
Balances at December 31, 2018

Can't Print This Page Until Pages 7/8 are Complete

	Electric	Gas North	Oregon Gas	Common Electric & Gas North (CD AN/ID/WA)	Common Gas North & Oregon Gas (GD AA)	Common All (CD AA)	Total
Gross Plant							
Intangible-Excluding Software	86,928,300						86,928,300
Intangible - Software	24,890,855	1,802,199	426,123	15,756,603	688,088	240,139,322	283,703,190
Production	1,408,575,438		7,628				1,408,583,066
Transmission	757,203,599						757,203,599
Underground Storage		41,990,960	6,573,990				48,564,950
Distribution	1,753,268,436	729,279,785	395,557,289				2,878,105,510
General	164,185,076	44,761,777	10,727,034	67,598,496	6,479,960	275,796,206	569,548,549
Total	4,195,051,704	817,834,721	413,292,064	83,355,099	7,168,048	515,935,528	6,032,637,164
Accumulated Deprec & Amort							
Intangible-Excluding Software	20,348,453	317,483	96,755	1,020,908	512,737	70,006,271	92,302,607
Intangible - Software							
Leasehold Improvements							
Production	569,328,204						569,328,204
Transmission	218,496,331						218,496,331
Underground Storage		16,446,136	1,164,034				17,610,170
Distribution	567,374,562	228,468,241	111,789,613				907,632,416
General	80,444,004	12,793,612	4,746,869	24,296,880	2,369,596	67,502,360	192,153,321
Total	1,455,991,554	258,025,472	117,797,271	25,317,788	2,882,333	137,508,631	1,997,523,049
Net Direct Plant	2,739,060,150	559,809,249	295,494,793	58,037,311	4,285,715	378,426,897	4,035,114,115
Allocate common Electric and Gas							
Allocation % (CD AN Factor - 9)	77.874%	22.126%					
Allocated amount	45,195,976	12,841,335		(58,037,311)			
Allocate common Electric/Gas North							
Allocation Percentage (GD AA - 8)		69.776%	30.224%				
Allocated amount		2,990,400	1,295,315		(4,285,715)		
Net Direct Plant for CD AA 4-Factor (7)	2,784,256,126	575,640,984	296,790,108			378,426,897	4,035,114,115

Avista Utilities
Utility Allocator for CD AA (7)
Four Factor Allocation for Electric & All Gas
For the Twelve Months Ended December 31, 2018

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$74,822,376	\$62,056,960	\$8,226,178	\$4,539,238	(1, 2)
A&G - ED & GD (Accts 901-935)	56,739,466	43,756,827	9,559,199	3,423,440	(2)
A&G - CD (Accts 901-935)	6,038,924	4,009,482	2,029,442	-	(2)
Adjustments					
Adjustments					
Total	\$137,600,766	\$109,823,269	\$19,814,819	\$7,962,678	
Percentage	100.000%	79.813%	14.400%	5.787%	
Direct Labor					
O&M (Accts 500-894)	\$76,588,739	\$58,148,334	\$12,873,517	\$5,566,888	
A&G - ED & GD (Accts 901-935)	5,482,366	3,571,503	236,920	1,673,943	
A&G - CD (Accts 901-935)	10,102,844	6,632,271	3,470,573	-	
Total	\$92,173,949	\$68,352,108	\$16,581,010	\$7,240,831	
Percentage	100.000%	74.155%	17.989%	7.856%	
Year End Customers at 12/31/18					
Washington	421,241	254,232	167,009		
Idaho	218,315	133,430	84,885		
Oregon	103,061			103,061	
Total	742,617	387,662	251,894	103,061	
Percentage	100.000%	52.202%	33.920%	13.878%	
Net Direct Plant (Ending Balance at 12/31/18)					
Amount	\$3,656,687,218	\$2,784,256,126	\$575,640,984	\$296,790,108	
Percentage	100.000%	76.142%	15.742%	8.116%	
Four Factor					
Total	400.000%	282.312%	82.051%	35.637%	
Average	100.000%	70.578%	20.513%	8.909%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

Avista Utilities
Utility Allocator for GD AA (8)
Four Factor Allocation for All Gas
For the Twelve Months Ended December 31, 2018

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$11,797,922		\$7,602,714	\$4,195,208	(1, 2)
A&G - GD (Accts 901-935)	12,671,112		9,329,820	3,341,292	(2)
A&G - CD (Accts 901-935)	2,029,442		2,029,442	-	(2)
Total	\$26,498,476	\$0	\$18,961,976	\$7,536,500	
Percentage	100.000%	0.000%	71.559%	28.441%	
Direct Labor					
O&M (Accts 500-894)	\$12,728,322		\$8,885,828	\$3,842,494	
A&G - GD (Accts 901-935)	1,420,797		176,159	1,244,638	
A&G - CD (Accts 901-935)	3,470,573		3,470,573	-	
Total	\$17,619,692	\$0	\$12,532,560	\$5,087,132	
Percentage	100.000%	0.000%	71.128%	28.872%	
Year End Customers at 12/31/18					
#REF!	354,955		251,894	103,061	
Percentage	100.000%	0.000%	70.965%	29.035%	
Net Direct Plant (Ending Balance at 12/31/18)					
Amount	\$855,304,042		\$559,809,249	\$295,494,793	
Percentage	100.000%	0.000%	65.451%	34.549%	
Four Factor					
Total	400.000%	0.000%	279.103%	120.897%	
Average	100.000%	0.000%	69.776%	30.224%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

Avista Utilities
Utility Allocator for CD AN/ID/WA (9)
Four Factor Allocation for Electric/Gas North
For the Twelve Months Ended December 31, 2018

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$70,323,010	\$62,056,960	\$8,266,050		(1, 2)
A&G - ED & GD (Accts 901-935)	53,300,236	43,756,827	9,543,409		(2)
#REF!					
#REF!					
Total	\$123,623,246	\$105,813,787	\$17,809,459	\$0	
Percentage	100.000%	85.594%	14.406%	0.000%	
Direct Labor					
O&M (Accts 500-894)	\$70,950,480	\$58,148,334	\$12,802,146	\$0	
A&G - ED & GD (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%	
Year End Customers at 12/31/18					
#REF!	639,556	387,662	251,894	0	
Percentage	100.000%	60.614%	39.386%	0.000%	
Net Direct Plant (Ending Balance at 12/31/18)					
Amount	\$3,298,869,399	\$2,739,060,150	\$559,809,249	\$0	
Percentage	100.000%	83.030%	16.970%	0.000%	
Four Factor					
Total	400.000%	311.494%	88.506%	0.000%	
Average	100.000%	77.874%	22.126%	0.000%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor



Interoffice Memorandum
State and Federal Regulation

TO: Distribution
FROM: Jeanne Pluth
SUBJECT: Allocation Factors

DATE: 01/22/19

The following Four Factor Percentages should be used to allocate common operating costs and plant between utility services effective 1/1/2019.

New Service Code	New Jurisdiction Code	Old Utility Code	Description	Electric	Gas	OR Gas
CD	AA	7	No. of Customers	52.202%	33.920%	13.878%
CD	AA	7	Net Direct Plant	76.142%	15.742%	8.116%
CD	AA	7	Four Factor	70.578%	20.513%	8.909%
GD	AA	8	No. of Customers		70.965%	29.035%
GD	AA	8	Four Factor		69.776%	30.224%
CD	AN	9	No. of Customers	60.614%	39.386%	
CD	AN/WA/ID	9	Four Factor	77.874%	22.126%	

If you have any questions please call me at X2204.

Avista Utilities
 Net Direct WWP Gas Plant for Jurisdictional 4-Factor Allocation
 Balances at December 31, 2018

	Gas North Direct Only Total	Washington Gas Direct	Idaho Gas Direct	Allocated (For Balancing Only)
Direct General Gas Plant (C-GPL-12E), Utility 1				
389XXX Land and Land Rights	2,758,578	2,758,578		
390XXX Structures and Improvements	19,291,023	19,291,023		
391XXX Office Furniture and Equipment	834,661	834,661		
392XXX Transportation Equipment	11,969,928	9,386,846	2,583,082	1,755,244
393XXX Stores Equipment	88,160	88,160		
394XXX Tools, Shop and Garage Equipment	2,151,791	1,852,133	299,658	381,731
395XXX Laboratory Equipment	28,760	28,760		93,419
396XXX Power Operated Equipment	3,231,980	2,384,295	847,685	820,589
397XXX Communications Equipment	1,355,913	883,348	472,565	
398XXX Miscellaneous Equipment				
Total	41,710,794	37,507,804	4,202,990	3,050,983

	System Total	(Electric + Gas)		
		Washington Direct	Idaho Direct	Common
General Plant, Utility 9 Only (C-GPL-12E)				
9389.XX Land & Land Rights	2,019,601	917,233	437,225	665,143
9390.XX Structures & Improvements	25,355,755	7,196,967	7,523,759	10,635,029
9391.XX Office Furniture/Equipment	5,273,216	5,007,531	81,028	184,657
9392.XX Transportation Equipment	6,511,834	2,578,955	1,011,424	2,921,455
9393.XX Stores Equipment	4,953,936	322,938	205,659	4,425,339
9394.XX Tools, Ship/Garage Equipment	1,171,717	15,567	971,770	184,380
9395.XX Laboratory Equipment	2,213			2,213
9396.XX Power Operated Equipment	1,325,598	324,083	397,015	604,500
9397.XX Communication Equipment	20,976,052	6,387,669	3,786,668	10,801,715
9398.XX Miscellaneous Equipment	8,574		8,574	
Total	67,598,496	22,750,943	14,423,122	30,424,431

Avista Utilities
Net Direct WWP Gas Plant for Jurisdictional 4-Factor Allocation
Balances at December 31, 2018

Line		Gas North Total (A)	Washington Gas (B)	Idaho Gas (C)	Common Gas (D)
	Gross Plant (G-PLT-12E, Directly Assigned)				
1	Intangible Plant	1,802,199	1,022,594	779,605	
2	Underground Storage				
3	Distribution	708,918,864	479,192,989	229,725,875	(17,841,983)
4	General	41,710,794	37,507,804	4,202,990	
5	Total	<u>752,431,857</u>	<u>517,723,387</u>	<u>234,708,470</u>	
6	Calculation of Allocation Percentages for General Plant				
7	Accumulated Depreciation				
8	General (Line 4)	41,710,794	37,507,804	4,202,990	
9	Less: 389 Land and Land rights	(2,758,578)	(2,758,578)		
10	Less: 392 Transportation Equipment	(11,969,928)	(9,386,846)	(2,583,082)	
11	Net	<u>26,982,288</u>	<u>25,362,380</u>	<u>1,619,908</u>	
12	Non-Transportation Allocation Percentages	<u>100.000%</u>	<u>93.996%</u>	<u>6.004%</u>	
13	Transportation Allocation Percentages	<u>100.000%</u>	<u>78.420%</u>	<u>21.580%</u>	
14	Accumulated Deprec & Amort (G-PLT-12E)				
15	Intangible - Software (Direct)				
16	Underground Storage (Direct)				
17	Distribution (Direct)	224,589,089	147,292,446	77,296,643	(2,096,103)
18	Direct Gen Non-Transp (C-ADP-12E, Utility 1)	12,793,612	12,025,484	768,128	
19	Direct General Transp (C-ADP-12E, Utility 1)				
20	Total	<u>237,382,701</u>	<u>159,317,930</u>	<u>78,064,771</u>	
21	Net Direct Plant (Line 5 - Line 20)	515,049,156	358,405,457	156,643,699	
22	Allocate WA/ID Common Gas				
23	Direct General Plant Worksheet (Utility 9)	37,174,065	22,750,943	14,423,122	
24	Utility CD AN (9) Four Factor Allocator For Gas	22.126%	22.126%	22.126%	
25	Allocated Plant Amount (Line 23 * Line 24)	8,225,134	5,033,874	3,191,260	
26	Allocated Accum. Depreciation Amount (Line 36)	2,956,330	1,809,322	1,147,008	
27	Total (Line 25 - Line 26)	<u>5,268,804</u>	<u>3,224,552</u>	<u>2,044,252</u>	
28	Net Direct Plant For 4-factor (Line 21 + Line 27)	<u>520,317,960</u>	<u>361,630,009</u>	<u>158,687,951</u>	
29	Direct General Plant Worksheet (Utility 9)	<u>67,598,496</u>	<u>22,750,943</u>	<u>14,423,122</u>	<u>30,424,431</u>
30	Utility Code 9 - Loc 028,038,098	<u>ERROR</u>	<u>33.656%</u>	<u>21.336%</u>	<u>45.009%</u>
31	Allocate Common Electric/Gas Portion of General				
32	General Plant Accum Depr (C-ADP-12E, Utility 9)	24,296,880	8,177,358	5,183,982	10,935,540
33	Genl Plt Trans Accum Depr (C-ADP-12E, Utility 9)				
34	Total Plant Accumulated Depreciation (Utility 9)	24,296,880	8,177,358	5,183,982	10,935,540
35	Utility CD AN (9) Four Factor Allocator For Gas	22.126%	22.126%	22.126%	22.126%
36	Gas North Portion, Acc Depr (Line 34 * Line 35)	<u>5,375,928</u>	<u>1,809,322</u>	<u>1,147,008</u>	<u>2,419,598</u>

Avista Utilities
Factor No. 4 - Allocation for Gas North
For the Twelve Months Ended December 31, 2018

	Total Gas North	Washington	Idaho	Notes
Direct Non-Labor				
O&M (Accts 500-894)	\$4,976,293	\$3,421,869	\$1,554,424	(1, 2)
A&G - ED & GD (Accts 901-935)	9,038,399	7,573,090	1,465,309	(2)
A&G - CD (Accts 901-935)	1,353,339	996,285	357,054	(2)
Net	<u>\$15,368,031</u>	<u>\$11,991,244</u>	<u>\$3,376,787</u>	
Percentage	100.000%	78.027%	21.973%	
Direct Labor				
O&M (Accts 500-894)	\$7,977,177	\$5,722,304	\$2,254,873	
A&G - ED & GD (Accts 901-935)	176,159	153,024	23,135	
A&G - CD (Accts 901-935)	2,696,524	2,290,013	406,511	
Net	<u>\$10,849,860</u>	<u>\$8,165,341</u>	<u>\$2,684,519</u>	
Percentage	100.000%	75.258%	24.742%	
Year End Customers at 12/31/18	251,894	167,009	84,885	
Percentage	100.000%	66.301%	33.699%	
Net Direct Plant (Ending Balance at 12/31/18)	\$520,317,960	\$361,630,009	\$158,687,951	
Net Direct Plant After Adjustments	<u>\$520,317,960</u>	<u>\$361,630,009</u>	<u>\$158,687,951</u>	
Percentage	100.000%	69.502%	30.498%	
Four Factor				
Total	<u>400.000%</u>	<u>289.088%</u>	<u>110.912%</u>	
Average	<u>100.000%</u>	<u>72.272%</u>	<u>27.728%</u>	

(1) Excludes Resource Costs: Accounts 804, 805, 808, 811

(2) Excludes Labor

Avista Utilities
 Net Direct Electric Plant for Jurisdictional 4-Factor Allocation
 Balances at December 31, 2018

		Electric Direct Total	Washington Direct	Idaho Direct	Common
Direct General Plant Utility (C-GPL-12E), Utility 0					
0389.XX	Land and Land Rights	475,896	113,617	362,279	22,774
0390.XX	Structures and Improvements	3,587,898	1,106,086	2,481,812	4,654,381
0391.XX	Office Furniture and Equipment	603,305	603,305		2,141,020
0392.XX	Transportation Equipment	31,594,190	22,197,119	9,397,071	15,097,201
0393.XX	Stores Equipment	24,824	10,461	14,363	374,426
0394.XX	Tools, Shop and Garage Equipment	1,002,301	768,586	233,715	4,631,154
0395.XX	Laboratory Equipment	351,834	336,217	15,617	1,201,154
0396.XX	Power Operated Equipment	23,635,582	14,133,959	9,501,623	8,518,647
0397.XX	Communications Equipment	19,817,917	12,712,265	7,105,652	46,298,555
0398.XX	Miscellaneous Equipment	6,846		6,846	145,171
	Total	81,100,593	51,981,615	29,118,978	83,084,483

		Total	Washington Direct	Idaho Direct	Common
General Plant, Utility 9 Only (C-GPL-12E)					
9389.XX	Land & Land Rights	2,019,601	917,233	437,225	665,143
9390.XX	Structures & Improvements	25,355,755	7,196,967	7,523,759	10,635,029
9391.XX	Office Furniture/Equipment	5,273,216	5,007,531	81,028	184,657
9392.XX	Transportation Equipment	6,511,834	2,578,955	1,011,424	2,921,455
9393.XX	Stores Equipment	4,953,936	322,938	205,659	4,425,339
9394.XX	Tools, Ship/Garage Equipment	1,171,717	15,567	971,770	184,380
9395.XX	Laboratory Equipment	2,213			2,213
9396.XX	Power Operated Equipment	1,325,598	324,083	397,015	604,500
9397.XX	Communication Equipment	20,976,052	6,387,669	3,786,668	10,801,715
9398.XX	Miscellaneous Equipment	8,574		8,574	
	Total	67,598,496	22,750,943	14,423,122	30,424,431

Avista Utilities
Jurisdictional 4-Factor Allocation
Balances at December 31, 2018

Line		Electric Total (A)	Washington (B)	Idaho (C)	Common (D)
1	Gross Plant (E-PLT-12E, Directly Assigned)				
2	Franchises & Consents Intangible Plant (302000)	602,704	602,704		
3	Miscellaneous Intangible Plant (303000)	319,716	319,716		
4	Miscellaneous Intangible Plant (303100)	3,134,889	3,102,221	32,668	
5	Miscellaneous Intangible Plant (303110)				
6	Production				
7	Transmission				
8	Distribution	1,724,726,691	1,135,236,861	589,489,830	(25,486,082)
9	General	81,100,593	51,981,615	29,118,978	
10	Total	<u>1,809,884,593</u>	<u>1,191,243,117</u>	<u>618,641,476</u>	
11	Calculation of General Plant Allocation Percentages				
12	Accumulated Depreciation				
13	General (Line 6)	81,100,593	51,981,615	29,118,978	
14	Less: 389 Land and Land rights	(475,896)	(113,617)	(362,279)	
15	Less: 392 Transportation Equipment	(31,594,190)	(22,197,119)	(9,397,071)	
16	Net	<u>49,030,507</u>	<u>29,670,879</u>	<u>19,359,628</u>	
17	Non-Transportation Alloc Percentages (Line 13)	<u>100.000%</u>	<u>60.515%</u>	<u>39.485%</u>	
18	Transportation Allocation Percentages (Line 12)	<u>100.000%</u>	<u>70.257%</u>	<u>29.743%</u>	
19	Accumulated Deprec & Amort (E-PLT-12E)				
20	Distribution - Franchises/Misc Intangibles (Direct)	255,365	255,365		
21	Intangible - Software (Direct)	3,113,651	3,092,199	21,452	
22	Production (Direct)				
23	Transmission (Direct)				
24	Distribution (Direct)	560,124,005	344,792,155	215,331,850	(7,078,738)
25	Direct Gen Non-Transp (C-ADP-12E, Utility 0)	80,444,004	48,680,689	31,763,315	
26	Direct General Transp (C-ADP-12E, Utility 0)				
27	Total Accumulated Deprecation & Amortization	<u>643,937,025</u>	<u>396,820,408</u>	<u>247,116,617</u>	
28	Net Direct Plant (Line 7 - Line 23)	<u>1,165,947,568</u>	<u>794,422,709</u>	<u>371,524,859</u>	
29	Allocate WA/ID Common Electric				
30	Direct General Plant Worksheet (Utility 9)	37,174,065	22,750,943	14,423,122	
31	Utility 9 Four Factor Allocator For Electric	77.874%	77.874%	77.874%	
32	Allocated Plant Amount (Line 26 * Line 27)	28,948,931	17,717,069	11,231,862	
33	Allocated Accum. Depreciation Amount (Line 39)	10,405,010	6,368,036	4,036,974	
34	Total (Line 28 - Line 29)	<u>18,543,921</u>	<u>11,349,033</u>	<u>7,194,888</u>	
35	Net Direct Plant (Line 24 + Line 30)	<u>1,184,491,489</u>	<u>805,771,742</u>	<u>378,719,747</u>	
36	Direct General Plant Worksheet (Line 26)	<u>67,598,496</u>	<u>22,750,943</u>	<u>14,423,122</u>	<u>30,424,431</u>
37	Utility Code 9 - Loc 028,038,098	<u>ERROR</u>	<u>33.656%</u>	<u>21.336%</u>	<u>45.009%</u>
38	Allocate Common Electric/Gas Portion of General				
39	General Plant Accum Deprec (C-ADP-12E, Utility 9)	24,296,880	8,177,358	5,183,982	10,935,540
40	Genl Plant Trans Accum Depr (C-ADP-12E, Utility 9)				
41	Total Accumulated Depreciation (Utility 9)	<u>24,296,880</u>	<u>8,177,358</u>	<u>5,183,982</u>	<u>10,935,540</u>
42	Utility 9 Four Factor Allocator For Electric	77.874%	77.874%	77.874%	77.874%
43	Electric Portion - Accum Deprec (Line 37 * Line 38)	<u>18,920,952</u>	<u>6,368,036</u>	<u>4,036,974</u>	<u>8,515,942</u>

Avista Utilities
 Factor No. 4 - Allocation for Electric
 For the Twelve Months Ended December 31, 2018

	Total Electric	Washington	Idaho	Notes
Direct Non-Labor				
O&M (Accts 500-894)	\$21,128,556	\$14,368,281	\$6,760,275	(1, 2)
A&G - ED & GD (Accts 901-935)	38,471,583	27,433,500	11,038,083	(2)
A&G - CD (Accts 901-935)	2,491,102	1,767,098	724,004	(2)
Net	<u>\$62,091,241</u>	<u>\$43,568,879</u>	<u>\$18,522,362</u>	
Percentage	100.000%	70.169%	29.831%	
Direct Labor				
O&M (Accts 500-894)	\$12,666,479	\$8,320,223	\$4,346,256	
A&G - ED & GD (Accts 901-935)	608,150	478,079	130,071	
A&G - CD (Accts 901-935)	4,730,195	3,913,792	816,403	
Net	<u>\$18,004,824</u>	<u>\$12,712,094</u>	<u>\$5,292,730</u>	
Percentage	100.000%	70.604%	29.396%	
Year End Customers at 12/31/18				
Amount	387,662	254,232	133,430	
Percentage	100.000%	65.581%	34.419%	
Net Direct Plant (Ending Balance at 12/31/18)				
Amount	\$1,184,491,489	\$805,771,742	\$378,719,747	
Total	<u>\$1,184,491,489</u>	<u>\$805,771,742</u>	<u>\$378,719,747</u>	
Percentage	100.000%	68.027%	31.973%	
Four Factor				
Total	<u>400.000%</u>	<u>274.381%</u>	<u>125.619%</u>	
Average	<u>100.000%</u>	<u>68.595%</u>	<u>31.405%</u>	

(1) Excludes Resource Costs: Accounts 501, 547, 555 & 557

(2) Excludes Labor

AVISTA
ALLOCATION FACTORS
NOTES 7, 8 & 9
SERVICE ALLOCATION FACTORS
NOTE 4 (ELECTRIC AND NATURAL GAS)
JURISDICTION ALLOCATION FACTORS

For the Twelve Months Ended December 31, 2019

For the Twelve Months Ended December 31, 2019

			CD				ED				GD					
			AA	AN	ID	WA	AN	ID	MT	WA	AA	AN	AS	ID	OR	WA
ED Non-Labor	A&G		32,641,807	1,349,668	841,646	2,339,754	5,518,972	11,234,923	25	28,763,089						
ED Non-Labor	O&M						42,706,953	7,869,147		16,810,447						
ED Non-Labor	PS						303,915,583	1,624,405		460,893						
ED Labor	A&G		40,982,530	1,645,708	969,748	4,001,747	3,170,106	366,274	0	596,537						
ED Labor	O&M						40,567,587	4,325,074		9,495,065						
ED Labor	PS						7,740,231									
GN Non-Labor	A&G		10,232,649	715,012	425,084	1,201,965				258,385	174,953		1,620,146		9,192,292	
GN Non-Labor	O&M									656,276	3,182,110		1,800,831		3,863,083	
GN Non-Labor	PS									0	176,128,688		(9,767,064)		(22,009,991)	
GN Labor	A&G		14,295,594	718,089	501,303	2,208,431				372,642	1,562		27,910		156,658	
GN Labor	O&M									4,321,976	1,008,071		2,226,894		6,213,670	
GN Labor	PS															
GS Non-Labor	A&G		4,410,189							111,921		(38)		4,830,696		
GS Non-Labor	O&M									284,272				4,626,850		
GS Non-Labor	PS									0				80,682,854		
GS Labor	A&G		6,100,138							161,413		0		1,493,264		
GS Labor	O&M									1,872,096				4,455,707		
GS Labor	PS															

Reconcile:	
Total	888,694,500
ED Non-Labor	569,937,920
ED Labor	0
GN Non-Labor	209,727,219
GN Labor	0
GS Non-Labor	109,029,361
GS Labor	0
Diff - rounding	0

Avista Utilities
 Plant for 4 Factor Allocations
 Balances at December 31, 2019

	Electric	Gas North	Gas South	CD AA (7)	GD AA (8)	CD AN/ ID/WA (9)	Total
Intangible Plant (1)							
301XXX Organization							44,373,854
302XXX Franchises/Consents	44,373,854						44,373,854
182324/33/81 CDA Settlement	39,159,572						39,159,572
182325 CDA Lake IPA Fund	2,000,000						2,000,000
	<u>85,533,426</u>						<u>85,533,426</u>
Steam Production Plant (1)	439,361,968						439,361,968
Hydraulic Production Plant (1)	676,555,999						676,555,999
Other Production Plant (1)	308,652,420		7,628				308,660,048
Total Production Plant	<u>1,424,570,387</u>		<u>7,628</u>				<u>1,424,578,015</u>
Transmission Plant (1)	<u>804,375,656</u>						<u>804,375,656</u>
Underground Storage (1)		<u>44,237,870</u>	<u>6,813,975</u>				<u>51,051,845</u>
Distribution Plant (1)	<u>1,856,699,453</u>	<u>785,519,061</u>	<u>421,871,941</u>				<u>3,064,090,455</u>
General Plant, Utility 0, 1 & 2 Only (2)							
389XXX Land & Land Rights	507,366	3,073,284	845,134	11,825,224		1,990,400	18,241,408
390XXX Structures & Improvements	8,475,512	25,915,950	3,823,659	126,034,548		30,170,599	194,420,268
391XXX Office Furniture/Equipment	1,447,671	1,016,221	12,109	86,261,569	244,141	5,998,052	94,979,763
392XXX Transportation Equipment	49,929,623	13,809,549	4,177,230	7,373,539	46,950	6,917,623	82,254,514
393XXX Stores Equipment	391,830	88,160	24,642			4,910,771	5,415,403
394XXX Tools, Ship/Garage Equip.	6,162,654	2,821,623	940,569	13,167,071	5,013,392	1,365,613	29,470,922
395XXX Laboratory Equipment	1,801,731	159,506	48,404	1,568,516	205,171		3,783,328
396XXX Power Operated Equipment	31,798,126	4,156,155	43,834	528,479		1,498,246	38,024,840
397XXX Communication Equipment	48,807,871	1,082,589	1,117,627	62,341,275	524,369	15,287,620	129,161,351
398XXX Miscellaneous Equipment	193,351		2,367	617,739		8,573	822,030
Total	<u>149,515,735</u>	<u>52,123,037</u>	<u>11,035,575</u>	<u>309,717,960</u>	<u>6,034,023</u>	<u>68,147,497</u>	<u>596,573,827</u>
Intangible Plant, Software Utility (3)							
303000 Intangible Gas Plant	10,699,821	1,794,115	406,156	6,222,638		194,058	19,316,788
303100 Mainframe Software	13,959,306			117,062,959	564,045	457,172	132,043,482
303110 PC Software				206,633			206,633
303115 PC Software				100,831,204			100,831,204
303120 PC Software - 12.5YR				29,062,742			29,062,742
303121 PC Software - AMI	776,272			1,389,010		18,706,179	20,871,461
Total	<u>25,435,399</u>	<u>1,794,115</u>	<u>406,156</u>	<u>254,775,186</u>	<u>564,045</u>	<u>19,357,409</u>	<u>302,332,310</u>

- (1) From X-PLT-12E ROO Reports
- (2) From C-GPL-12E ROO Report
- (3) From C-IPL-12E ROO Report

Check:	
Total	6,328,535,534
E-PLT	4,812,680,722
G-PLT	1,023,434,641
O-PLT	492,420,170
Rounding	1

Avista Utilities
Plant for 4 Factor Allocations
Accumulated Depreciation/Amortization
Balances at December 31, 2019

	Electric	Gas North	Gas South	CD AA (7)	GD AA (8)	CD AN/ ID/WA (9)	Total
Accumulated Amortization (X-AAMT)							
Production/Trans./Franchise/Misc	14,964,850						14,964,850
Distribution/Franchise/Misc	245,132						245,132
General Plant (Acct 303000)		356,119	101,267	3,793,639		116,226	4,367,251
Misc IT Intangible Plant	5,821,749			91,713,686	505,147	4,679,203	102,719,785
Underground Storage							
General Plant (Acct 390200 & 396200)	191,965			(155)			191,810
	<u>21,223,696</u>	<u>356,119</u>	<u>101,267</u>	<u>95,507,170</u>	<u>505,147</u>	<u>4,795,429</u>	<u>122,488,828</u>
Accum Amort Common Plant (X-ADEP-12E)							
Software (111X30/31/32)							
Leasehold Improvements							
Production Plant (X-ADEP-12E)							
Steam Production Plant	314,288,032						314,288,032
Hydro Production Plant	144,718,721						144,718,721
Other Production Plant	138,654,157						138,654,157
	<u>597,660,910</u>						<u>597,660,910</u>
Transmission Plant (X-ADEP-12E)	<u>230,357,757</u>						<u>230,357,757</u>
Underground Storage (X-ADEP-12E)		<u>17,164,639</u>	<u>1,278,494</u>				<u>18,443,133</u>
Distribution Plant (X-ADEP-12E)	<u>591,578,902</u>	<u>234,842,791</u>	<u>118,309,508</u>				<u>944,731,201</u>
General Plant (X-ADEP-12E)	<u>68,086,767</u>	<u>14,536,739</u>	<u>4,994,935</u>	<u>77,873,660</u>	<u>1,918,654</u>	<u>19,696,138</u>	<u>187,106,893</u>
	<u>68,086,767</u>	<u>14,536,739</u>	<u>4,994,935</u>	<u>77,873,660</u>	<u>1,918,654</u>	<u>19,696,138</u>	<u>187,106,893</u>

Check:
Total 2,100,788,722
X-ADEP 1,978,299,894
X-AAMT 122,488,828
Rounding

Avista Utilities
Net Plant - Four Factor Allocations
Balances at December 31, 2019

	Electric	Gas North	Oregon Gas	Common Electric & Gas North (CD AN/ID/WA)	Common Gas North & Oregon Gas (GD AA)	Common All (CD AA)	Total
Gross Plant							
Intangible-Excluding Software	85,533,426						85,533,426
Intangible - Software	25,435,399	1,794,115	406,156	19,357,409	564,045	254,775,186	302,332,310
Production	1,424,570,387		7,628				1,424,578,015
Transmission	804,375,656						804,375,656
Underground Storage		44,237,870	6,813,975				51,051,845
Distribution	1,856,699,453	785,519,061	421,871,941				3,064,090,455
General	149,515,735	52,123,037	11,035,575	68,147,497	6,034,023	309,717,960	596,573,827
Total	4,346,130,056	883,674,083	440,135,275	87,504,906	6,598,068	564,493,146	6,328,535,534
Accumulated Deprec & Amort							
Intangible-Excluding Software	21,223,696	356,119	101,267	4,795,429	505,147	95,507,170	122,488,828
Intangible - Software							
Leasehold Improvements							
Production	597,660,910						597,660,910
Transmission	230,357,757						230,357,757
Underground Storage		17,164,639	1,278,494				18,443,133
Distribution	591,578,902	234,842,791	118,309,508				944,731,201
General	68,086,767	14,536,739	4,994,935	19,696,138	1,918,654	77,873,660	187,106,893
Total	1,508,908,032	266,900,288	124,684,204	24,491,567	2,423,801	173,380,830	2,100,788,722
Net Direct Plant	2,837,222,024	616,773,795	315,451,071	63,013,339	4,174,267	391,112,316	4,227,746,812
Allocate common Electric and Gas							
Allocation % (CD AN Factor - 9)	77.318%	22.682%					
Allocated amount	48,720,653	14,292,686		(63,013,339)			
Allocate common Electric/Gas North							
Allocation Percentage (GD AA - 8)		69.032%	30.968%				
Allocated amount		2,881,580	1,292,687		(4,174,267)		
Net Direct Plant for CD AA 4-Factor (7)	2,885,942,677	633,948,061	316,743,758			391,112,316	4,227,746,812

Avista Utilities
Utility Allocator for CD AA (7)
Four Factor Allocation for Electric & All Gas
For the Twelve Months Ended December 31, 2019

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$81,799,969	\$67,386,547	\$9,463,569	\$4,949,853	(1, 2)
A&G - ED & GD (Accts 901-935)	61,705,364	45,517,009	11,244,610	4,943,745	(2)
A&G - CD (Accts 901-935)	6,873,129	4,531,068	2,342,061	-	(2)
Adjustments					
Adjustments					
Total	\$150,378,462	\$117,434,624	\$23,050,240	\$9,893,598	
Percentage	100.000%	78.093%	15.328%	6.579%	
Direct Labor					
O&M (Accts 500-894)	\$82,226,371	\$62,127,957	\$13,657,790	\$6,440,624	
A&G - ED & GD (Accts 901-935)	6,344,804	4,132,917	243,316	1,968,571	
A&G - CD (Accts 901-935)	10,045,026	6,617,203	3,427,823	-	
Total	\$98,616,201	\$72,878,077	\$17,328,929	\$8,409,195	
Percentage	100.000%	73.901%	17.572%	8.527%	
Year End Customers at 12/31/19					
Washington	427,664	257,394	170,270		
Idaho	222,667	135,593	87,074		
Oregon	104,302			104,302	
Total	754,633	392,987	257,344	104,302	
Percentage	100.000%	52.076%	34.102%	13.822%	
Net Direct Plant (Ending Balance at 12/31/19)					
Amount	\$3,836,634,496	\$2,885,942,677	\$633,948,061	\$316,743,758	
Percentage	100.000%	75.220%	16.524%	8.256%	
Four Factor					
Total	400.000%	279.290%	83.526%	37.184%	
Average	100.000%	69.822%	20.882%	9.296%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

Avista

4)2020-Allocation Factors- 4 (E&G),7,8,9-2019 Data.xlsx

7-2019

Avista Utilities
Utility Allocator for GD AA (8)
Four Factor Allocation for All Gas
For the Twelve Months Ended December 31, 2019

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$13,472,874		\$8,846,024	\$4,626,850	(1, 2)
A&G - GD (Accts 901-935)	15,818,049		10,987,391	4,830,658	(2)
A&G - CD (Accts 901-935)	2,342,061		2,342,061	-	(2)
Total	\$31,632,984	\$0	\$22,175,476	\$9,457,508	
Percentage	100.000%	0.000%	70.102%	29.898%	
Direct Labor					
O&M (Accts 500-894)	\$13,904,342		\$9,448,635	\$4,455,707	
A&G - GD (Accts 901-935)	1,677,832		184,568	1,493,264	
A&G - CD (Accts 901-935)	3,427,823		3,427,823	-	
Total	\$19,009,997	\$0	\$13,061,026	\$5,948,971	
Percentage	100.000%	0.000%	68.706%	31.294%	
Year End Customers at 12/31/19					
#REF!	361,646		257,344	104,302	
Percentage	100.000%	0.000%	71.159%	28.841%	
Net Direct Plant (Ending Balance at 12/31/19)					
Amount	\$932,224,866		\$616,773,795	\$315,451,071	
Percentage	100.000%	0.000%	66.161%	33.839%	
Four Factor					
Total	400.000%	0.000%	276.128%	123.872%	
Average	100.000%	0.000%	69.032%	30.968%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

Avista Utilities
 Utility Allocator for CD AN/ID/WA (9)
 Four Factor Allocation for Electric/Gas North
 For the Twelve Months Ended December 31, 2019

	Total	Electric	Gas North	Oregon	Notes
Direct Non-Labor					
O&M (Accts 500-894)	\$76,888,847	\$67,386,547	\$9,502,300		(1, 2)
A&G - ED & GD (Accts 901-935)	56,762,785	45,517,009	11,245,776		(2)
#REF!					
#REF!					
Total	\$133,651,632	\$112,903,556	\$20,748,076	\$0	
Percentage	100.000%	84.476%	15.524%	0.000%	
Direct Labor					
O&M (Accts 500-894)	\$75,898,568	\$62,127,957	\$13,770,611	\$0	
A&G - ED & GD (Accts 901-935)	4,690,127	4,132,917	557,210	0	
Total	\$80,588,695	\$66,260,874	\$14,327,821	\$0	
Percentage	100.000%	82.221%	17.779%	0.000%	
Year End Customers at 12/31/19					
#REF!	650,331	392,987	257,344	0	
Percentage	100.000%	60.429%	39.571%	0.000%	
Net Direct Plant (Ending Balance at 12/31/19)					
Amount	\$3,453,995,819	\$2,837,222,024	\$616,773,795	\$0	
Percentage	100.000%	82.143%	17.857%	0.000%	
Four Factor					
Total	400.000%	309.269%	90.731%	0.000%	
Average	100.000%	77.318%	22.682%	0.000%	

(1) Excludes Resource Costs: Electric - 501, 547, 555, 557, 565 & Gas 804, 805, 808, 811

(2) Excludes Labor

Avista

4)2020-Allocation Factors- 4 (E&G),7,8,9-2019 Data.xlsx
 9-2019



Interoffice Memorandum
State and Federal Regulation

TO: Distribution
FROM: Jeanne Pluth
SUBJECT: Allocation Factors

DATE: 01/23/20

The following Four Factor Percentages should be used to allocate common operating costs and plant between utility services effective 1/1/2020.

New Service Code	New Jurisdiction Code	Old Utility Code	Description	Electric	Gas	OR Gas
CD	AA	7	No. of Customers	52.076%	34.102%	13.822%
CD	AA	7	Net Direct Plant	75.220%	16.524%	8.256%
CD	AA	7	Four Factor	69.822%	20.882%	9.296%
GD	AA	8	No. of Customers		71.159%	28.841%
GD	AA	8	Four Factor		69.032%	30.968%
CD	AN	9	No. of Customers	60.429%	39.571%	
CD	AN/WA/ID	9	Four Factor	77.318%	22.682%	

If you have any questions please call me at X2204.

Avista Utilities
 Net Direct WWP Gas Plant for Jurisdictional 4-Factor Allocation
 Balances at December 31, 2019

	Gas North Direct Only Total	Washington Gas Direct	Idaho Gas Direct	Allocated (For Balancing Only)
Direct General Gas Plant (C-GPL-12E), Utility 1				
389XXX Land and Land Rights	3,073,284	3,073,284		
390XXX Structures and Improvements	25,915,950	25,915,950		
391XXX Office Furniture and Equipment	1,016,221	1,016,221		
392XXX Transportation Equipment	11,902,269	9,284,653	2,617,616	1,907,280
393XXX Stores Equipment	88,160	88,160		
394XXX Tools, Shop and Garage Equipment	2,288,795	1,983,689	305,106	532,828
395XXX Laboratory Equipment	64,589	64,589		94,917
396XXX Power Operated Equipment	3,335,566	2,487,881	847,685	820,589
397XXX Communications Equipment	1,080,636	797,596	283,040	1,953
398XXX Miscellaneous Equipment				
Total	48,765,470	44,712,023	4,053,447	3,357,567

	System Total	(Electric + Gas)		
		Washington Direct	Idaho Direct	Common
General Plant, Utility 9 Only (C-GPL-12E)				
9389.XX Land & Land Rights	1,990,400	887,756	437,225	665,419
9390.XX Structures & Improvements	30,170,599	12,122,325	7,379,848	10,668,426
9391.XX Office Furniture/Equipment	5,998,052	5,690,818	21,868	285,366
9392.XX Transportation Equipment	6,917,623	2,463,120	1,084,391	3,370,112
9393.XX Stores Equipment	4,910,771	327,743	224,501	4,358,527
9394.XX Tools, Ship/Garage Equipment	1,365,613	11,890	962,260	391,463
9395.XX Laboratory Equipment				
9396.XX Power Operated Equipment	1,498,246	324,084	526,732	647,430
9397.XX Communication Equipment	15,287,620	9,415,028	3,735,469	2,137,123
9398.XX Miscellaneous Equipment	8,573		8,573	
Total	68,147,497	31,242,764	14,380,867	22,523,866

Avista Utilities
Net Direct WWP Gas Plant for Jurisdictional 4-Factor Allocation
Balances at December 31, 2019

Line	Gas North Total (A)	Washington Gas (B)	Idaho Gas (C)	Common Gas (D)
	Gross Plant (G-PLT-12E, Directly Assigned)			
1	Intangible Plant	1,794,115	1,021,914	772,201
2	Underground Storage			
3	Distribution	783,001,178	525,727,566	257,273,612
4	General	48,765,470	44,712,023	4,053,447
5	Total	<u>833,560,763</u>	<u>571,461,503</u>	<u>262,099,260</u>
6	Calculation of Allocation Percentages for General Plant			
7	Accumulated Depreciation			
8	General (Line 4)	48,765,470	44,712,023	4,053,447
9	Less: 389 Land and Land rights	(3,073,284)	(3,073,284)	
10	Less: 392 Transportation Equipment	(11,902,269)	(9,284,653)	(2,617,616)
11	Net	<u>33,789,917</u>	<u>32,354,086</u>	<u>1,435,831</u>
12	Non-Transportation Allocation Percentages	<u>100.000%</u>	<u>95.751%</u>	<u>4.249%</u>
13	Transportation Allocation Percentages	<u>100.000%</u>	<u>78.007%</u>	<u>21.993%</u>
14	Accumulated Deprec & Amort (G-PLT-12E)			
15	Intangible - Software (Direct)	356,119	240,903	115,216
16	Underground Storage (Direct)			
17	Distribution (Direct)	232,991,766	148,582,541	84,409,225
18	Direct Gen Non-Transp (C-ADP-12E, Utility 1)	14,536,739	13,919,073	617,666
19	Direct General Transp (C-ADP-12E, Utility 1)			
20	Total	<u>247,884,624</u>	<u>162,742,517</u>	<u>85,142,107</u>
21	Net Direct Plant (Line 5 - Line 20)	585,676,139	408,718,986	176,957,153
22	Allocate WA/ID Common Gas			
23	Direct General Plant Worksheet (Utility 9)	45,623,631	31,242,764	14,380,867
24	Utility CD AN (9) Four Factor Allocator For Gas	22.682%	22.682%	22.682%
25	Allocated Plant Amount (Line 23 * Line 24)	<u>10,348,352</u>	<u>7,086,484</u>	<u>3,261,868</u>
26	Allocated Accum. Depreciation Amount (Line 36)	<u>2,990,932</u>	<u>2,048,160</u>	<u>942,772</u>
27	Total (Line 25 - Line 26)	<u>7,357,420</u>	<u>5,038,324</u>	<u>2,319,096</u>
28	Net Direct Plant For 4-factor (Line 21 + Line 27)	<u>593,033,559</u>	<u>413,757,310</u>	<u>179,276,249</u>
29	Direct General Plant Worksheet (Utility 9)	<u>68,147,497</u>	<u>31,242,764</u>	<u>14,380,867</u>
30	Utility Code 9 - Loc 028,038,098	<u>100.000%</u>	<u>45.846%</u>	<u>21.103%</u>
31	Allocate Common Electric/Gas Portion of General			
32	General Plant Accum Depr (C-ADP-12E, Utility 9)	19,696,138	9,029,891	4,156,476
33	Genl Plt Trans Accum Depr (C-ADP-12E, Utility 9)			6,509,771
34	Total Plant Accumulated Depreciation (Utility 9)	<u>19,696,138</u>	<u>9,029,891</u>	<u>4,156,476</u>
35	Utility CD AN (9) Four Factor Allocator For Gas	22.682%	22.682%	22.682%
36	Gas North Portion, Acc Depr (Line 34 * Line 35)	<u>4,467,478</u>	<u>2,048,160</u>	<u>942,772</u>

Avista Utilities
Factor No. 4 - Allocation for Gas North
For the Twelve Months Ended December 31, 2019

	Total Gas North	Washington	Idaho	Notes
Direct Non-Labor				
O&M (Accts 500-894)	\$5,663,914	\$3,863,083	\$1,800,831	(1, 2)
A&G - ED & GD (Accts 901-935)	10,812,438	9,192,292	1,620,146	(2)
A&G - CD (Accts 901-935)	1,627,049	1,201,965	425,084	(2)
Net	<u>\$18,103,401</u>	<u>\$14,257,340</u>	<u>\$3,846,061</u>	
Percentage	100.000%	78.755%	21.245%	
Direct Labor				
O&M (Accts 500-894)	\$8,440,564	\$6,213,670	\$2,226,894	
A&G - ED & GD (Accts 901-935)	184,568	156,658	27,910	
A&G - CD (Accts 901-935)	2,709,734	2,208,431	501,303	
Net	<u>\$11,334,866</u>	<u>\$8,578,759</u>	<u>\$2,756,107</u>	
Percentage	100.000%	75.685%	24.315%	
Year End Customers at 12/31/19	257,344	170,270	87,074	
Percentage	100.000%	66.164%	33.836%	
Net Direct Plant (Ending Balance at 12/31/19)	\$593,033,559	\$413,757,310	\$179,276,249	
Net Direct Plant After Adjustments	<u>\$593,033,559</u>	<u>\$413,757,310</u>	<u>\$179,276,249</u>	
Percentage	100.000%	69.770%	30.230%	
Four Factor				
Total	<u>400.000%</u>	<u>290.374%</u>	<u>109.626%</u>	
Average	<u>100.000%</u>	<u>72.593%</u>	<u>27.407%</u>	

(1) Excludes Resource Costs: Accounts 804, 805, 808, 811

(2) Excludes Labor

Avista

4)2020-Allocation Factors- 4 (E&G),7,8,9-2019 Data.xlsx

GAS-2019

Avista Utilities
Net Direct Electric Plant for Jurisdictional 4-Factor Allocation
Balances at December 31, 2019

		Electric Direct Total	Washington Direct	Idaho Direct	Common
Direct General Plant Utility (C-GPL-12E), Utility 0					
0389.XX	Land and Land Rights	484,592	122,313	362,279	22,774
0390.XX	Structures and Improvements	3,839,172	1,126,035	2,713,137	4,636,340
0391.XX	Office Furniture and Equipment	(195,079)	(202,686)	7,607	1,642,750
0392.XX	Transportation Equipment	33,967,026	23,903,607	10,063,419	15,962,597
0393.XX	Stores Equipment	2,326	980	1,346	389,504
0394.XX	Tools, Shop and Garage Equipment	1,018,337	779,139	239,198	5,144,317
0395.XX	Laboratory Equipment	424,871	411,291	13,580	1,376,860
0396.XX	Power Operated Equipment	23,350,425	13,859,344	9,491,081	8,447,701
0397.XX	Communications Equipment	16,497,778	10,464,759	6,033,019	32,310,093
0398.XX	Miscellaneous Equipment	6,846		6,846	186,505
	Total	79,396,294	50,464,782	28,931,512	70,119,441

		Total	Washington Direct	Idaho Direct	Common
General Plant, Utility 9 Only (C-GPL-12E)					
9389.XX	Land & Land Rights	1,990,400	887,756	437,225	665,419
9390.XX	Structures & Improvements	30,170,599	12,122,325	7,379,848	10,668,426
9391.XX	Office Furniture/Equipment	5,998,052	5,690,818	21,868	285,366
9392.XX	Transportation Equipment	6,917,623	2,463,120	1,084,391	3,370,112
9393.XX	Stores Equipment	4,910,771	327,743	224,501	4,358,527
9394.XX	Tools, Ship/Garage Equipment	1,365,613	11,890	962,260	391,463
9395.XX	Laboratory Equipment				
9396.XX	Power Operated Equipment	1,498,246	324,084	526,732	647,430
9397.XX	Communication Equipment	15,287,620	9,415,028	3,735,469	2,137,123
9398.XX	Miscellaneous Equipment	8,573		8,573	
	Total	68,147,497	31,242,764	14,380,867	22,523,866

Avista Utilities
Jurisdictional 4-Factor Allocation
Balances at December 31, 2019

Line	Electric Total (A)	Washington (B)	Idaho (C)	Common (D)
1	Gross Plant (E-PLT-12E, Directly Assigned)			
2		324,636	324,636	
3		319,716	319,716	
4		(82,333)	(81,333)	(1,000)
5		776,272	776,272	
6	Production			
7	Transmission			
8	1,853,729,981	#####	622,100,332	
9	79,396,294	50,464,782	28,931,512	
10	<u>1,934,464,566</u>	<u>#####</u>	<u>651,030,844</u>	
11	Calculation of General Plant Allocation Percentages			
12	Accumulated Depreciation			
13		79,396,294	50,464,782	28,931,512
14		(484,592)	(122,313)	(362,279)
15		(33,967,026)	(23,903,607)	(10,063,419)
16	<u>44,944,676</u>	<u>26,438,862</u>	<u>18,505,814</u>	
17	100.000%	58.825%	41.175%	
18	100.000%	70.373%	29.627%	
19	Accumulated Deprec & Amort (E-PLT-12E)			
20		245,132	245,132	
21		(33,880)	(33,704)	(176)
22	Production (Direct)			
23	Transmission (Direct)			
24		591,333,631	359,396,044	231,937,587
25		68,086,767	40,052,041	28,034,726
26	Direct General Transp (C-ADP-12E, Utility 0)			
27	<u>659,631,650</u>	<u>399,659,513</u>	<u>259,972,137</u>	
28	<u>1,274,832,916</u>	<u>883,774,209</u>	<u>391,058,707</u>	
29	Allocate WA/ID Common Electric			
30		45,623,631	31,242,764	14,380,867
31		77.318%	77.318%	77.318%
32		35,275,279	24,156,280	11,118,999
33		10,195,435	6,981,731	3,213,704
34		25,079,844	17,174,549	7,905,295
35	<u>1,299,912,760</u>	<u>900,948,758</u>	<u>398,964,002</u>	
36	<u>68,147,497</u>	<u>31,242,764</u>	<u>14,380,867</u>	<u>22,523,866</u>
37	100.000%	45.846%	21.103%	33.051%
38	Allocate Common Electric/Gas Portion of General			
39		19,696,138	9,029,891	4,156,476
40				6,509,771
41		19,696,138	9,029,891	4,156,476
42		77.318%	77.318%	77.318%
43	<u>15,228,660</u>	<u>6,981,731</u>	<u>3,213,704</u>	<u>5,033,225</u>

Avista Utilities
Factor No. 4 - Allocation for Electric
For the Twelve Months Ended December 31, 2019

	Total Electric	Washington	Idaho	Notes
Direct Non-Labor				
O&M (Accts 500-894)	\$24,679,594	\$16,810,447	\$7,869,147	(1, 2)
A&G - ED & GD (Accts 901-935)	39,998,037	28,763,089	11,234,948	(2)
A&G - CD (Accts 901-935)	3,181,400	2,339,754	841,646	(2)
Net	<u>\$67,859,031</u>	<u>\$47,913,290</u>	<u>\$19,945,741</u>	
Percentage	100.000%	70.607%	29.393%	
Direct Labor				
O&M (Accts 500-894)	\$13,820,139	\$9,495,065	\$4,325,074	
A&G - ED & GD (Accts 901-935)	962,811	596,537	366,274	
A&G - CD (Accts 901-935)	4,971,495	4,001,747	969,748	
Net	<u>\$19,754,445</u>	<u>\$14,093,349</u>	<u>\$5,661,096</u>	
Percentage	100.000%	71.343%	28.657%	
Year End Customers at 12/31/19				
Amount	392,987	257,394	135,593	
Percentage	100.000%	65.497%	34.503%	
Net Direct Plant (Ending Balance at 12/31/19)				
Amount	\$1,299,912,760	\$900,948,758	\$398,964,002	
Total	<u>\$1,299,912,760</u>	<u>\$900,948,758</u>	<u>\$398,964,002</u>	
Percentage	100.000%	69.308%	30.692%	
Four Factor				
Total	<u>400.000%</u>	<u>276.755%</u>	<u>123.245%</u>	
Average	<u>100.000%</u>	<u>69.189%</u>	<u>30.811%</u>	

(1) Excludes Resource Costs: Accounts 501, 547, 555 & 557

(2) Excludes Labor

Avista

4)2020-Allocation Factors- 4 (E&G),7,8,9-2019 Data.xlsx

ELEC-2019

AVISTA
ALLOCATION FACTORS

NOTE 10 Natural Gas
JURISDICTION ALLOCATORS

Note: See electronic workpapers for supporting data.

Usage 12 Month-Ended

Data Source: Financial Reporting

Data Updated Daily

Usage Qty			201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	Total
Service		State Code													
GD	ID														
	0101	FIRM AND GENERAL SER	10,070,231	10,822,200	11,031,999	5,790,055	3,266,636	1,685,782	1,268,151	1,051,012	1,225,023	3,808,437	6,978,359	9,695,503	66,693,388
	0111	FIRM-LARGE GEN SERV	3,338,729	3,524,634	3,675,835	2,239,888	1,499,985	1,087,665	1,093,764	1,050,345	1,059,596	1,745,431	2,516,924	3,146,775	25,979,570
	0112	FIRM-LARGE GEN SERV	1,075	974	1,385	13,368	33,006	31,219	46,279	65,503	30,708	41,698	56,409	5,137	326,760
	0146	TRANSP SVC CUST GAS													
	0147	TRANSP SVC SPEC CON													
	0158	TAX ADJUSTMENT													
	0159	FIRM TRANS SPEC CONT													
	0199	MISC GAS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
			13,410,035	14,347,808	14,709,219	8,043,311	4,799,626	2,804,666	2,408,195	2,166,860	2,315,327	5,595,566	9,551,691	12,847,415	92,999,718
															24%
OR	0410	GENERAL RESIDENTIAL	8,796,614	7,660,413	8,395,002	4,805,623	2,872,206	1,848,406	1,193,158	1,016,891	1,123,690	2,769,431	4,930,590	7,859,772	53,271,797
	0420	GEN NATURAL GAS SVC	4,679,405	4,130,788	4,615,079	2,715,751	1,656,041	1,187,287	895,370	799,183	855,383	1,543,209	2,640,737	4,119,513	29,837,746
	0424	LARG GEN&INDUST SVC	480,535	429,127	485,979	393,256	322,232	285,688	255,178	256,788	249,926	319,910	402,196	486,700	4,367,515
	0440	INTERRUP NAT GAS SVC	626,671	632,807	969,068	702,493	755,134	623,662	548,201	474,952	563,361	565,088	742,285	772,932	7,976,653
	0447B	SPEC CONTRACT-BIOMAS	4,736	3,670	5,760	-	-	-	-	-	-	-	-	-	14,166
	0447M	SPEC CONTRACT-MURPHY	131,188	207,075	151,913	210,355	234,226	216,012	210,905	220,720	218,250	204,997	208,858	208,598	2,423,097
	0447R	SPEC CONT-RBURG FRST	207,956	295,717	263,828	294,872	285,805	269,895	268,894	257,060	266,880	271,187	275,736	248,358	3,206,188
	0456	TRANS SVC - INTERRUPT													
	0460	TAX ADJUSTMENT													
	0499	MISC GAS REVENUE													
	447B	SPEC CONTRACT-BIOMAS													
	0199	MISC GAS REVENUE													
	0444	SEASONAL NAT GAS SVC													
	447R	SPEC CONT-RBURG FRST													
			14,927,105	13,359,598	14,886,628	9,122,350	6,125,644	4,430,950	3,371,705	3,025,595	3,277,491	5,673,822	9,200,402	13,695,873	101,097,163
															26%
WA	0101	FIRM AND GENERAL SER	21,169,041	21,909,865	23,917,039	11,867,790	6,580,394	3,077,535	2,533,389	2,140,682	2,441,637	7,600,321	13,933,386	20,257,388	137,428,467
	0102	RESIDENTIAL DISCOUNT	21,979	22,522	24,534	12,725	7,253	3,044	2,206	1,872	2,251	6,260	11,799	18,577	135,024
	0111	FIRM-LARGE GEN SERV	7,907,719	8,359,692	8,879,429	5,350,080	3,292,591	2,360,232	1,930,036	1,726,388	1,977,936	3,658,693	5,684,787	7,749,218	58,876,802
	0112	FIRM-LARGE GEN SERV	17,301	22,382	17,519	12,234	9,290	5,926	5,553	5,665	6,765	11,540	16,255	18,990	149,421
	0121	FIRM-HI ANNUAL LOAD	172,850	170,359	164,840	118,160	108,163	(41,613)	78,960	109,628	86,446	137,341	186,106	204,342	1,495,583
	0122	FIRM-HI ANNUAL LOAD	58,512	55,557	69,433	47,250	40,225	26,142	29,214	25,081	24,699	30,773	263,534	536,882	1,207,303
	0132	INTERRUPTIBLE SERV	141,224	142,096	133,435	97,799	74,295	52,474	38,600	36,912	11,738	107,004	95,173	62,450	993,200
	0146	TRANSP SVC CUST GAS													
	0147	TRANSP SVC SPEC CON													
	0148	HI VOL TRANSP SVC													
	0158	TAX ADJUSTMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
	0158A	TAX ADJUSTMENT TRIBA	-	-	-	-	-	-	-	-	-	-	-	-	-
	0199	MISC GAS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-
			29,488,626	30,682,474	33,206,230	17,506,039	10,112,212	5,483,742	4,617,959	4,046,229	4,551,473	11,551,933	20,191,039	28,847,847	200,285,801
															51%
			57,825,766	58,389,880	62,802,077	34,671,699	21,037,481	12,719,357	10,397,859	9,238,683	10,144,291	22,821,321	38,943,133	55,391,135	394,382,682

Avista Corp
ALLOCATION FACTORS

JACKSON PRAIRIE
JURISDICTION ALLOCATOR

Subject: Allocation of Jackson Prairie Storage Project O&M and capital costs between Washington/Idaho and Oregon.

To: Kevin Christie
Don Falkner
Yvonne Cook
Rich Stevens
Craig Bertholf
Theresa Melvin
Annette Brandon
Cameron Dunlop

Date: 07/19/2010

With the assignment of a portion of Jackson Prairie capacity and deliverability to Oregon it is necessary to allocate some of the ongoing O&M and capital costs from Washington/Idaho to Oregon.

On October 31st, 2009 Avista completed its one third participation in the injection of gas for the Capacity Expansion that has been ongoing since August of 2002. This expansion leaves Avista with an increase of 1,456,000 Dth of cushion gas and 2,184,000 Dth of working gas.

The capacity expansion that has been allocated to Oregon customers since July 1, 2007 results in 174,964 Dth of cushion gas and 262,446 Dth of working gas capacity.

The remainder of the capacity expansion 1,281,036 Dth of cushion gas and 1,921,554 Dth of working gas is held by Avista Energy (AE). AE also holds 1,109,111 Dth of working gas and 104,000 Dth of deliverability from an earlier expansion.

There will be ongoing water lifting costs, which will be assigned to AE, while the other two partners finish their portion of the expansion because the contract requires equal sharing throughout the project.

On November 1st the Deliverability expansion which included ten new wells, a new Solar Taurus compressor and other station enhancements went into service. This expansion increased Avista's daily deliverability by 104,000 Dth per day. Twenty-five percent of this expansion is being allocated to Oregon customers with the balance allocated to WA/ID customers. This gives Avista a total daily withdrawal of 398,670 Dth/d less the 104,000 held by AE, or 294,670 Dth/d net withdrawals.

The allocation of costs will occur in two phases. O&M costs will be allocated to Washington/Idaho, Oregon and AE based on the capacity held by each of the participants using Avista's one third share of available capacity. Capital costs will be allocated to Washington/Idaho & Oregon based on the capacity held after the 5/01/2011 transfer of capacity from AE because none of the ongoing. The allocation percentages are as follows.

1/1/2009 through 4/30/2011 O&M	Dth (thousands)	Allocation %
JP WA & ID (AN)	5,234.666	61.38%
JP OR	262.446	3.08%
AE Capacity leased to Shell	3,030.901	35.54%
	8,528.013	100.00%

1/1/2009 through 4/30/2011 Capital	Dth (thousands)	Allocation %
JP WA & ID (AN)	7,704.676	90.35%
JP OR	823.337	9.65%
AE Capacity leased to Shell. Capital is directly assigned.	-	0.00%
	8,528.013	100.00%

Post 4/30/2011 O&M & Capital	Dth (thousands)	Allocation %
JP WA & ID (AN)	7,704.676	90.35%
JP OR	823.337	9.65%
AE Capacity leased to Shell	-	0.00%
	8,528.013	100.00%

Please use these allocation percentages as appropriate for property tax, insurance, and any other costs that should be split between the various jurisdictions.