

BEFORE THE

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)	DOCKETS UE-200900, UG-200901,
TRANSPORTATION COMMISSION)	UE-200894 (<i>Consolidated</i>)
)	
Complainant,)	
)	
v.)	
)	
AVISTA CORPORATION d/b/a)	
AVISTA UTILITIES)	
)	
Respondent.)	
_____)	
)	
In the Matter of the Petition of)	
)	
AVISTA CORPORATION d/b/a)	
AVISTA UTILITIES,)	
)	
For an Accounting Order Authorizing)	
Accounting and Ratemaking Treatment of)	
Costs Associated with the Company's)	
Wildfire Resiliency Plan.)	
_____)	

EXHIBIT BGM-8

AWEC PROPOSED PRO FORMA PLANT ADDITIONS – GAS SERVICES

2020 AMA Pro Forma Plant Adjustment
Gas Services

	<u>2019 EOP</u>	<u>2020 AMA</u>	<u>Delta</u>
Gross Plant			
UG Storage	30,414,370	31,102,576	688,206
Distribution	527,450,276	542,960,411	15,510,135
General	106,856,891	108,858,188	2,001,297
Intangible	43,483,326	45,909,392	2,426,066
Total Gross Plant	<u>708,204,863</u>	<u>728,830,567</u>	<u>20,625,704</u>
Less: AMI	(28,959,021)	(32,900,900)	(3,941,879)
Gross Plant Less AMI	<u>679,245,842</u>	<u>695,929,667</u>	<u>16,683,825</u>
Accum Depr			
Underground Storage	(11,788,674)	(12,023,669)	(234,995)
Distribution Plant	(149,848,994)	(153,575,283)	(3,726,289)
General Plant	(26,536,932)	(28,970,998)	(2,434,066)
Intangible	(15,758,276)	(18,473,226)	(2,714,950)
Total Accum. Depr.	<u>(203,932,876)</u>	<u>(213,043,176)</u>	<u>(9,110,300)</u>
Less: AMI	3,104,842	4,651,411	1,546,569
Accum Depr Less AMI	<u>(200,828,034)</u>	<u>(208,391,765)</u>	<u>(7,563,731)</u>
ADFIT	(92,186,453)	(96,217,174)	(4,030,721)
Less: AMI	4,332,228	4,956,063	623,836
ADFIT Less AMI	<u>(87,854,225)</u>	<u>(91,261,111)</u>	<u>(3,406,885)</u>
Net Plant	383,126,513	386,669,317	3,542,804
Less: AMI Net Plant	(21,521,951)	(23,293,425)	(1,771,474)
Net Plant Less AMI	<u>361,604,562</u>	<u>363,375,892</u>	<u>1,771,331</u>
Depreciation*			
UG Storage	330,000	434,932	104,932
Distribution	12,346,000	13,612,339	1,266,339
General / Intangible	10,692,000	11,818,741	1,126,741
Total Depr.	<u>23,368,000</u>	<u>25,866,012</u>	<u>2,498,012</u>
Less: AMI Depr.	(2,171,393)	(3,127,013)	(955,620)
Depr Less AMI	<u>21,196,607</u>	<u>22,738,999</u>	<u>1,542,392</u>

* 2019 EOP Depreciation expense from Adjustment 2.15

RESULTS OF OPERATIONS		Report ID: G-PLT-12E
GAS UTILITY PLANT		
For Twelve Months Ended December 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,794,115	1,319,389	3,113,504	1,021,914	957,784	1,979,698	772,201	361,605	1,133,806
4	3031XX	Misc Intangible IT Plant (3031XX)	4,148,041	51,471,385	55,619,426	4,139,006	37,364,622	41,503,628	9,035	14,106,763	14,115,798
TOTAL INTANGIBLE PLANT			5,942,156	52,790,774	58,732,930	5,160,920	38,322,406	43,483,326	781,236	14,468,368	15,249,604
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	919,148	919,148	0	372,855	372,855
1	351XXX	Structures & Improvements	0	1,583,982	1,583,982	0	1,087,879	1,087,879	0	496,103	496,103
1	352XXX	Wells	0	22,226,497	22,226,497	0	15,265,158	15,265,158	0	6,961,339	6,961,339
1	353000	Lines	0	2,059,777	2,059,777	0	1,414,655	1,414,655	0	645,122	645,122
1	354000	Compressor Station Equipment	0	14,099,713	14,099,713	0	9,683,683	9,683,683	0	4,416,030	4,416,030
1	355000	Measuring & Regulating Equipment	0	708,569	708,569	0	486,645	486,645	0	221,924	221,924
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,722,187	1,722,187	0	1,182,798	1,182,798	0	539,389	539,389
TOTAL UNDERGROUND STORAGE PLANT			0	44,237,871	44,237,871	0	30,414,370	30,414,370	0	13,823,501	13,823,501
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	609,145	0	609,145	471,678	0	471,678	137,467	0	137,467
6	375000	Structures & Improvements	1,389,425	0	1,389,425	797,767	0	797,767	591,658	0	591,658
6	376000	Mains	385,562,685	2,518,938	388,081,623	255,590,671	1,723,432	257,314,103	129,972,014	795,506	130,767,520
6	378000	Measuring & Reg Station Equip-General	6,682,685	(1,055)	6,681,630	4,159,398	(722)	4,158,676	2,523,287	(333)	2,522,954
6	379000	Measuring & Reg Station Equip-City Gate	6,347,721	0	6,347,721	1,884,557	0	1,884,557	4,463,164	0	4,463,164
6	380000	Services	280,436,416	0	280,436,416	192,350,963	0	192,350,963	88,085,453	0	88,085,453
6	381XXX	Meters	97,997,555	0	97,997,555	67,468,060	0	67,468,060	30,529,495	0	30,529,495
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,886,951	0	3,886,951	2,940,547	0	2,940,547	946,404	0	946,404
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			783,001,178	2,517,883	785,519,061	525,727,566	1,722,710	527,450,276	257,273,612	795,173	258,068,785
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,366,463	2,572,945	5,939,408	3,269,718	1,867,778	5,137,496	96,745	705,167	801,912
4	390XXX	Structures & Improvements	30,231,196	28,214,069	58,445,265	28,598,257	20,481,439	49,079,696	1,632,939	7,732,630	9,365,569
4	391XXX	Office Furniture & Equipment	2,280,268	17,928,331	20,208,599	2,275,429	13,014,713	15,290,142	4,839	4,913,618	4,918,457
4	392XXX	Transportation Equipment	12,687,227	4,198,279	16,885,506	9,829,668	3,047,657	12,877,325	2,857,559	1,150,622	4,008,181
4	393000	Stores Equipment	210,355	964,411	1,174,766	160,680	700,095	860,775	49,675	264,316	313,991
4	394000	Tools, Shop & Garage Equipment	2,504,344	6,818,553	9,322,897	1,986,319	4,949,792	6,936,111	518,025	1,868,761	2,386,786
4	395XXX	Laboratory Equipment	64,589	559,827	624,416	64,589	406,395	470,984	0	153,432	153,432
4	396XXX	Power Operated Equipment	3,523,825	1,072,253	4,596,078	2,559,591	778,381	3,337,972	964,234	293,872	1,258,106

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12E
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	3,990,447	13,628,784	17,619,231	2,880,859	9,893,543	12,774,402	1,109,588	3,735,241	4,844,829
4	398000	Miscellaneous Equipment	1,897	126,717	128,614	0	91,988	91,988	1,897	34,729	36,626
		TOTAL GENERAL PLANT	58,860,611	76,084,169	134,944,780	51,625,110	55,231,781	106,856,891	7,235,501	20,852,388	28,087,889
		TOTAL PLANT IN SERVICE	847,803,945	175,630,697	1,023,434,642	582,513,596	125,691,267	708,204,863	265,290,349	49,939,430	315,229,779
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,164,639)	(17,164,639)	0	(11,788,674)	(11,788,674)	0	(5,375,965)	(5,375,965)
G-ADEP		Distribution Plant	(232,991,766)	(1,851,025)	(234,842,791)	(148,582,541)	(1,266,453)	(149,848,994)	(84,409,225)	(584,572)	(84,993,797)
G-ADEP		General Plant	(13,879,506)	(22,328,382)	(36,207,888)	(10,328,090)	(16,208,842)	(26,536,932)	(3,551,416)	(6,119,540)	(9,670,956)
		TOTAL ACCUMULATED DEPRECIATION	(246,871,272)	(41,344,046)	(288,215,318)	(158,910,631)	(29,263,969)	(188,174,600)	(87,960,641)	(12,080,077)	(100,040,718)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(356,119)	(803,906)	(1,160,025)	(240,903)	(583,580)	(824,483)	(115,216)	(220,326)	(335,542)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(1,012,025)	(19,189,028)	(20,201,053)	(1,003,925)	(13,929,891)	(14,933,816)	(8,100)	(5,259,137)	(5,267,237)
G-AAAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAAMT		General Plant - 390200, 396200	0	32	32	0	23	23	0	9	9
		TOTAL ACCUMULATED AMORTIZATION	(1,368,144)	(19,992,902)	(21,361,046)	(1,244,828)	(14,513,448)	(15,758,276)	(123,316)	(5,479,454)	(5,602,770)
		TOTAL ACCUMULATED DEPR/AMORT	(248,239,416)	(61,336,948)	(309,576,364)	(160,155,459)	(43,777,417)	(203,932,876)	(88,083,957)	(17,559,531)	(105,643,488)
		NET GAS UTILITY PLANT before DFIT	599,564,529	114,293,749	713,858,278	422,358,137	81,913,850	504,271,987	177,206,392	32,379,899	209,586,291
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(111,426,203)	(111,426,203)	0	(78,711,470)	(78,711,470)	0	(32,714,733)	(32,714,733)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(17,817,689)	(17,817,689)	0	(12,930,949)	(12,930,949)	0	(4,886,740)	(4,886,740)
4	282919	ADFIT - Common Plant (282919 from C-DTX)	0	(412,971)	(412,971)	0	(299,788)	(299,788)	0	(113,183)	(113,183)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	(1,917)	(1,917)	0	(1,392)	(1,392)	0	(525)	(525)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(343,791)	(343,791)	0	(242,854)	(242,854)	0	(100,937)	(100,937)
		TOTAL ACCUMULATED DFIT	0	(130,002,571)	(130,002,571)	0	(92,186,453)	(92,186,453)	0	(37,816,118)	(37,816,118)
		NET GAS UTILITY PLANT	599,564,529	(15,708,822)	583,855,707	422,358,137	(10,272,603)	412,085,534	177,206,392	(5,436,219)	171,770,173

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.419%	31.581%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.640%	29.360%

RESULTS OF OPERATIONS		Report ID: G-PLT-12A
GAS UTILITY PLANT		
For Twelve Months Ended December 31, 2020 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	979,516	2,001,430	772,201	363,851	1,136,052
4	3031XX	Misc Intangible IT Plant (3031XX)	4,200,413	54,467,289	58,667,702	4,193,138	39,714,824	43,907,962	7,275	14,752,465	14,759,740
		TOTAL INTANGIBLE PLANT	5,994,528	55,810,656	61,805,184	5,215,052	40,694,340	45,909,392	779,476	15,116,316	15,895,792
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	922,388	922,388	0	369,615	369,615
1	351XXX	Structures & Improvements	0	1,766,839	1,766,839	0	1,215,762	1,215,762	0	551,077	551,077
1	352XXX	Wells	0	22,409,359	22,409,359	0	15,419,880	15,419,880	0	6,989,479	6,989,479
1	353000	Lines	0	2,059,776	2,059,776	0	1,417,332	1,417,332	0	642,444	642,444
1	354000	Compressor Station Equipment	0	14,282,577	14,282,577	0	9,827,841	9,827,841	0	4,454,736	4,454,736
1	355000	Measuring & Regulating Equipment	0	891,433	891,433	0	613,395	613,395	0	278,038	278,038
1	356000	Purification Equipment	0	545,143	545,143	0	375,113	375,113	0	170,030	170,030
1	357000	Other Equipment	0	1,905,050	1,905,050	0	1,310,865	1,310,865	0	594,185	594,185
		TOTAL UNDERGROUND STORAGE PLANT	0	45,152,180	45,152,180	0	31,102,576	31,102,576	0	14,049,604	14,049,604
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	616,877	0	616,877	479,410	0	479,410	137,467	0	137,467
6	375000	Structures & Improvements	1,451,553	0	1,451,553	826,142	0	826,142	625,411	0	625,411
6	376000	Mains	395,485,687	2,517,926	398,003,613	262,369,510	1,697,233	264,066,743	133,116,177	820,693	133,936,870
6	378000	Measuring & Reg Station Equip-General	6,663,864	(44)	6,663,820	4,173,589	(30)	4,173,559	2,490,275	(14)	2,490,261
6	379000	Measuring & Reg Station Equip-City Gate	6,346,071	0	6,346,071	1,870,125	0	1,870,125	4,475,946	0	4,475,946
6	380000	Services	286,433,331	0	286,433,331	196,542,832	0	196,542,832	89,890,499	0	89,890,499
6	381XXX	Meters	103,063,876	0	103,063,876	72,031,059	0	72,031,059	31,032,817	0	31,032,817
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,867,866	0	3,867,866	2,906,616	0	2,906,616	961,250	0	961,250
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	804,017,720	2,517,882	806,535,602	541,263,208	1,697,203	542,960,411	262,754,512	820,679	263,575,191
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,373,926	2,636,565	6,010,491	3,274,750	1,922,451	5,197,201	99,176	714,114	813,290
4	390XXX	Structures & Improvements	30,391,703	29,068,248	59,459,951	28,648,912	21,195,113	49,844,025	1,742,791	7,873,135	9,615,926
4	391XXX	Office Furniture & Equipment	1,544,824	18,317,103	19,861,927	1,538,542	13,355,916	14,894,458	6,282	4,961,187	4,967,469
4	392XXX	Transportation Equipment	12,778,131	4,604,611	17,382,742	9,797,857	3,357,452	13,155,309	2,980,274	1,247,159	4,227,433
4	393000	Stores Equipment	197,518	983,667	1,181,185	144,386	717,241	861,627	53,132	266,426	319,558
4	394000	Tools, Shop & Garage Equipment	2,524,007	6,895,779	9,419,786	2,014,111	5,028,057	7,042,168	509,896	1,867,722	2,377,618
4	395XXX	Laboratory Equipment	72,526	564,437	636,963	72,526	411,559	484,085	0	152,878	152,878
4	396XXX	Power Operated Equipment	3,614,842	1,074,360	4,689,202	2,633,790	783,370	3,417,160	981,052	290,990	1,272,042

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	397XXX	Communications Equipment	4,269,771	14,784,656	19,054,427	3,078,983	10,780,232	13,859,215	1,190,788	4,004,424	5,195,212
4	398000	Miscellaneous Equipment	1,945	141,178	143,123	0	102,940	102,940	1,945	38,238	40,183
		TOTAL GENERAL PLANT	58,769,193	79,070,604	137,839,797	51,203,857	57,654,331	108,858,188	7,565,336	21,416,273	28,981,609
		TOTAL PLANT IN SERVICE	868,781,441	182,551,322	1,051,332,763	597,682,117	131,148,450	728,830,567	271,099,324	51,402,872	322,502,196
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,473,723)	(17,473,723)	0	(12,023,669)	(12,023,669)	0	(5,450,054)	(5,450,054)
G-ADEP		Distribution Plant	(239,320,790)	(1,879,723)	(241,200,513)	(152,308,237)	(1,267,046)	(153,575,283)	(87,012,553)	(612,677)	(87,625,230)
G-ADEP		General Plant	(15,019,133)	(24,237,715)	(39,256,848)	(11,298,068)	(17,672,930)	(28,970,998)	(3,721,065)	(6,564,785)	(10,285,850)
		TOTAL ACCUMULATED DEPRECIATION	(254,339,923)	(43,591,161)	(297,931,084)	(163,606,305)	(30,963,645)	(194,569,950)	(90,733,618)	(12,627,516)	(103,361,134)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(375,889)	(862,940)	(1,238,829)	(253,322)	(629,213)	(882,535)	(122,567)	(233,727)	(356,294)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(1,463,802)	(22,127,130)	(23,590,932)	(1,456,695)	(16,133,997)	(17,590,692)	(7,107)	(5,993,133)	(6,000,240)
G-AAAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAAMT		General Plant - 390200, 396200	0	1	1	0	1	1	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,839,691)	(22,990,069)	(24,829,760)	(1,710,017)	(16,763,209)	(18,473,226)	(129,674)	(6,226,860)	(6,356,534)
		TOTAL ACCUMULATED DEPR/AMORT	(256,179,614)	(66,581,230)	(322,760,844)	(165,316,322)	(47,726,854)	(213,043,176)	(90,863,292)	(18,854,376)	(109,717,668)
		NET GAS UTILITY PLANT before DFIT	612,601,827	115,970,092	728,571,919	432,365,795	83,421,596	515,787,391	180,236,032	32,548,496	212,784,528
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(116,554,383)	(116,554,383)	0	(82,513,510)	(82,513,510)	0	(34,040,873)	(34,040,873)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(17,940,721)	(17,940,721)	0	(13,077,564)	(13,077,564)	0	(4,863,157)	(4,863,157)
4	282919	ADFIT - Common Plant (282919 from C-DTX)	0	(541,533)	(541,533)	0	(394,859)	(394,859)	0	(146,674)	(146,674)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	1,274	1,274	0	929	929	0	345	345
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(327,951)	(327,951)	0	(232,170)	(232,170)	0	(95,781)	(95,781)
		TOTAL ACCUMULATED DFIT	0	(135,363,314)	(135,363,314)	0	(96,217,174)	(96,217,174)	0	(39,146,140)	(39,146,140)
		NET GAS UTILITY PLANT	612,601,827	(19,393,222)	593,208,605	432,365,795	(12,795,578)	419,570,217	180,236,032	(6,597,644)	173,638,388
								7,484,683			

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.810%	31.190%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.915%	27.085%
G-ALL	6	Actual Therms Purchased	100.000%	67.406%	32.594%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.794%	29.206%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	3,203,921	3,203,921												
Steam (ED-ID)	4,250,119	4,250,119												
Steam (ED-WA)	9,543,415	9,543,415												
Hydro (ED-AN)	14,421,936	14,421,936												
Other (ED-AN)	10,558,737	10,558,737												
Total Electric Production	41,978,128	41,978,128												
Electric Transmission														
ED-AN	15,941,344	15,941,344												
ED-ID	988,849	988,849												
ED-WA	510,013	510,013												
Total Electric Transmission	17,440,206	17,440,206												
Electric Distribution														
ED-AN	84,223	84,223												
ED-ID	17,224,334	17,224,334												
ED-WA	32,879,876	32,879,876												
Total Electric Distribution	50,188,433	50,188,433												
Gas Underground Storage														
1 GD-AN	632,077		632,077			632,077	632,077		434,932	434,932		197,145	197,145	
GD-OR	116,608			116,608										
Total Gas Underground Storage	748,685		632,077	116,608		632,077	632,077		434,932	434,932		197,145	197,145	
Gas Distribution														
6 GD-AN	57,396		57,396				57,396		38,688	38,688		18,708	18,708	
GD-ID	6,144,352		6,144,352			6,144,352	6,144,352				6,144,352		6,144,352	
GD-WA	13,573,651		13,573,651			13,573,651	13,573,651	13,573,651		13,573,651				
GD-OR	9,220,210			9,220,210										
Total Gas Distribution	28,995,609		19,775,399	9,220,210		19,718,003	57,396	19,775,399	13,573,651	38,688	13,612,339	6,144,352	18,708	6,163,060
General Plant														
ED-AN	2,912,157	2,912,157												
ED-ID	476,230	476,230												
ED-WA	952,504	952,504												
7,4 CD-AA	23,399,669	16,338,351	4,886,085	2,175,233		4,886,085	4,886,085		3,562,689	3,562,689		1,323,396	1,323,396	
9,4 CD-AN	615,126	475,597	139,529			139,529	139,529		101,738	101,738		37,791	37,791	
9 CD-ID	478,035	369,602	108,433			108,433	108,433				108,433		108,433	
9 CD-WA	2,138,960	1,653,780	485,180			485,180	485,180	485,180		485,180				
8,4 GD-AA	381,010		263,019	117,991		263,019	263,019		191,780	191,780		71,239	71,239	
4 GD-AN	31,657		31,657			31,657	31,657		23,083	23,083		8,574	8,574	
GD-ID	37,673		37,673			37,673	37,673				37,673		37,673	
GD-WA	1,103,677		1,103,677			1,103,677	1,103,677	1,103,677		1,103,677				
GD-OR	219,058			219,058										
Total General Plant	32,745,756	23,178,221	7,055,253	2,512,282		1,734,963	5,320,290	7,055,253	1,588,857	3,879,290	5,468,147	146,106	1,441,000	1,587,106
Total Depreciation Expense	172,096,817	132,784,988	27,462,729	11,849,100		21,452,966	6,009,763	27,462,729	15,162,508	4,352,910	19,515,418	6,290,458	1,656,853	7,947,311

Allocation Ratios		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.810%	31.190%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.915%	27.085%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%		Actual Therms Purchased	67.406%	32.594%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended December 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	909,280	909,280											
Misc Intangible Pnt (303000)	ED-AN	232,144	232,144											
Total Production/Transmission		1,141,424	1,141,424											
Distribution														
Franchises (302000)	ED-WA	35,915	35,915											
Misc Intangible Pnt (303000)	ED-WA	5,866	5,866											
Total Distribution		41,781	41,781											
General Plant - 303000														
7,4	CD-AA	414,946	289,728	86,645	38,573		86,645	86,645		63,177	63,177		23,468	23,468
9,4	CD-AN	9,729	7,522	2,207			2,207	2,207		1,609	1,609		598	598
	GD-ID	14,702		14,702			14,702	14,702				14,702		14,702
	GD-WA	24,838		24,838			24,838	24,838	24,838		24,838			
	GD-OR	7,408			7,408									
Total General Plant - 303000		471,623	297,250	128,392	45,981		39,540	88,852	128,392	24,838	64,786	89,624	14,702	24,066
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	35,150,064	24,542,829	7,339,685	3,267,550		7,339,685	7,339,685		5,351,731	5,351,731		1,987,954	1,987,954
9,4	CD-AN	105,530	81,593	23,937			23,937	23,937		17,454	17,454		6,483	6,483
9,4	CD-ID	5,212	4,030	1,182			1,182	1,182				1,182		1,182
9,4	CD-WA	3,764,151	2,910,329	853,822			853,822	853,822	853,822		853,822			0
	ED-AN	3,194,371	3,194,371											
	ED-ID (36)	(36)	(36)											
	ED-WA	317,894	317,894											
8,4	GD-AA	75,422		52,065	23,357		52,065	52,065		37,963	37,963		14,102	14,102
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		42,612,608	31,051,010	8,270,691	3,290,907		855,004	7,415,687	8,270,691	853,822	5,407,148	6,260,970	1,182	2,008,539
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	127,329	127,329											
	GD-OR	0			0									
Total General Plant- 390200, 396200		127,329	127,329	0	0		0	0		0	0		0	0
Total Amortization Expense		44,394,765	32,658,794	8,399,083	3,336,888		894,544	7,504,539	8,399,083	878,660	5,471,934	6,350,594	15,884	2,032,605

Allocation Ratios:		Jurisdiction -			Washington		Idaho	
Service -		Electric	Gas-North	Gas-South				
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.810%	31.190%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.915%	27.085%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%				