

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

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

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

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

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

(1) Source: Results of Operations (G-PLT-12A)

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

		Total System	Electric	Gas - North	Gas - South
Electric		(552,434,344)	(552,434,344)		
GAS North		(110,620,402)		(110,620,402)	
GAS Oregon		(65,022,156)			(65,022,156)
General Utility	CD AA	(87,897,364)	(62,036,201)	(18,030,386)	(7,830,776)
General Utility	CD AN	(781,385)	(608,496)	(172,889)	
Total Accelerated Tax Depr		(816,755,652)	(615,079,041)	(128,823,678)	(72,852,932)
A					
Average of Monthly Averages					
CDA Lake CDR Fund	283324 ED AN	B	0	0	
CDA Lake IPA Fund	283325 ED AN	C	0	0	
CDA Lake Settlement	283382 ED AN	D	(6,412,936)	(6,412,936)	
CDA Lake Settlement - Costs	283333 ED AN	E	252,672	252,672	
Colstrip PCB	283200 ED AN	F	89,511	89,511	
AFUDC - CWIP Intangibles	283750 CD AA	G	(225,567)	(159,201)	(46,271)
FMB & MTN Redeemed	283850 CD AA	H	(1,781,359)	(1,257,247)	(365,410)
ADFIT-Plant - AFUDC Equity	282919 CD AA	I	(1,466,729)	(1,035,188)	(300,870)
Total Other Deferred FIT			(9,544,407)	(8,522,389)	(712,551)
			(826,300,059)	(623,601,430)	(129,536,228)
Total Deferred FIT				J	K
Source of Allocation Factors: Results of Operations Report E-ALL-12A					
	CD AA - 7		100.000%	70.578%	20.513%
	CD AN - 9		100.000%	77.874%	22.126%
					8.909%
					0.000%

AVISTA UTILITIES
Accumulated Deferred Taxes
Associated with Accelerated Tax Depreciation

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
201812	(88,521,791)	-	(88,521,791)	(765,407)	(549,242,838)	(109,964,013)	(64,389,426)	(812,883,474)
201901	(88,087,312)	-	(88,087,312)	(768,070)	(549,461,830)	(110,062,135)	(64,454,764)	(812,834,110)
201902	(87,652,833)	-	(87,652,833)	(770,733)	(549,680,822)	(110,160,257)	(64,520,102)	(812,784,746)
201903	(87,218,354)	-	(87,218,354)	(773,396)	(549,899,814)	(110,258,379)	(64,585,440)	(812,735,382)
201904	(86,783,875)	-	(86,783,875)	(776,059)	(550,118,806)	(110,356,501)	(64,650,778)	(812,686,018)
201905	(86,349,396)	-	(86,349,396)	(778,722)	(550,337,798)	(110,454,623)	(64,716,116)	(812,636,654)
201906	(85,914,917)	-	(85,914,917)	(781,385)	(550,556,790)	(110,552,745)	(64,781,454)	(812,587,290)
201907	(85,480,438)	-	(85,480,438)	(784,048)	(550,775,782)	(110,650,867)	(64,846,792)	(812,537,926)
201908	(85,045,959)	-	(85,045,959)	(786,711)	(550,994,774)	(110,748,989)	(64,912,130)	(812,488,562)
201909	(85,614,180)	-	(85,614,180)	(789,374)	(550,789,988)	(110,615,178)	(64,940,608)	(812,749,327)
201910	(85,179,701)	-	(85,179,701)	(792,037)	(551,008,980)	(110,713,300)	(65,005,946)	(812,699,963)
201911	(84,745,222)	-	(84,745,222)	(794,700)	(551,227,972)	(110,811,422)	(65,071,284)	(812,650,599)
201912	(86,000,367)	-	(86,000,367)	(797,365)	(555,563,632)	(111,426,203)	(65,615,292)	(819,402,858)
AMA	(86,277,772)	-	(86,277,772)	(781,385)	(550,604,716)	(110,506,625)	(64,790,648)	(812,961,146)
EOP	(86,000,367)	-	(86,000,367)	(797,365)	(555,563,632)	(111,426,203)	(65,615,292)	(819,402,858)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
201812	(1,143,502)	-	(1,143,502)	-	80,722	188,878	(3,029)	(876,931)
201901	(1,284,304)	-	(1,284,304)	-	(262,334)	145,823	(42,918)	(1,443,733)
201902	(1,425,106)	-	(1,425,106)	-	(605,389)	102,768	(82,808)	(2,010,535)
201903	(1,565,908)	-	(1,565,908)	-	(948,445)	59,713	(122,697)	(2,577,336)
201904	(1,706,710)	-	(1,706,710)	-	(1,291,501)	16,658	(162,586)	(3,144,138)
201905	(1,847,512)	-	(1,847,512)	-	(1,634,557)	(26,397)	(202,475)	(3,710,940)
201906	(1,988,314)	-	(1,988,314)	-	(1,977,612)	(69,451)	(242,364)	(4,277,742)
201907	(2,129,116)	-	(2,129,116)	-	(2,320,668)	(112,506)	(282,253)	(4,844,544)
201908	(2,269,918)	-	(2,269,918)	-	(2,663,724)	(155,561)	(322,143)	(5,411,346)
201909	(1,408,020)	-	(1,408,020)	-	(3,087,502)	(430,549)	(398,892)	(5,324,963)
201910	(1,548,822)	-	(1,548,822)	-	(3,430,558)	(473,604)	(438,781)	(5,891,764)
201911	(1,689,624)	-	(1,689,624)	-	(3,773,613)	(516,659)	(478,670)	(6,458,566)
201912	-	-	-	-	-	-	-	-
AMA	(1,619,592)	-	(1,619,592)	-	(1,829,628)	(113,777)	(231,508)	(3,794,506)
EOP	-	-	-	-	-	-	-	-

Revised:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD	CD	CD	CD	ED	GD	GD	
	AA	AA	AA	AN	AN	AN	OR	
201812	(89,665,293)	-	(89,665,293)	(765,407)	(549,162,116)	(109,775,135)	(64,392,455)	(813,760,405)
201901	(89,371,616)	-	(89,371,616)	(768,070)	(549,724,164)	(109,916,312)	(64,497,682)	(814,277,843)
201902	(89,077,939)	-	(89,077,939)	(770,733)	(550,286,211)	(110,057,489)	(64,602,910)	(814,795,281)
201903	(88,784,262)	-	(88,784,262)	(773,396)	(550,848,259)	(110,198,666)	(64,708,137)	(815,312,719)
201904	(88,490,585)	-	(88,490,585)	(776,059)	(551,410,307)	(110,339,842)	(64,813,364)	(815,830,157)
201905	(88,196,908)	-	(88,196,908)	(778,722)	(551,972,355)	(110,481,019)	(64,918,591)	(816,347,594)
201906	(87,903,231)	-	(87,903,231)	(781,385)	(552,534,402)	(110,622,196)	(65,023,818)	(816,865,032)
201907	(87,609,554)	-	(87,609,554)	(784,048)	(553,096,450)	(110,763,373)	(65,129,045)	(817,382,470)
201908	(87,315,877)	-	(87,315,877)	(786,711)	(553,658,498)	(110,904,550)	(65,234,273)	(817,899,908)
201909	(87,022,200)	-	(87,022,200)	(789,374)	(553,877,490)	(111,045,727)	(65,339,500)	(818,074,290)
201910	(86,728,523)	-	(86,728,523)	(792,037)	(554,439,538)	(111,186,904)	(65,444,727)	(818,591,728)
201911	(86,434,846)	-	(86,434,846)	(794,700)	(555,001,585)	(111,328,081)	(65,549,954)	(819,109,166)
201912	(86,000,367)	-	(86,000,367)	(797,365)	(555,563,632)	(111,426,203)	(65,615,292)	(819,402,858)
AMA	(87,897,364)	-	(87,897,364)	(781,385)	(552,434,344)	(110,620,402)	(65,022,156)	(816,755,652)
EOP	(86,000,367)	-	(86,000,367)	(797,365)	(555,563,632)	(111,426,203)	(65,615,292)	(819,402,858)

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

	CDA CDR Fund Elec <u>283324</u> <u>ED AN</u>	CDA IPA Fund Elec <u>283325</u> <u>ED AN</u>	CDA Settlement Elec <u>283382</u> <u>ED AN</u>	CDA SETTLEMENT - Deferred Costs Elec <u>283333</u> <u>ED AN</u>
Dec-18			(6,505,765)	249,237
Dec-19			(6,320,107)	256,108
Total	0	0	(12,825,872)	505,345
Average	0	0	(6,412,936)	252,672
Jan-19			(6,490,294)	249,810
Feb-19			(6,474,822)	250,382
Mar-19			(6,459,351)	250,955
Apr-19			(6,443,879)	251,527
May-19			(6,428,408)	252,100
Jun-19			(6,412,936)	252,672
Jul-19			(6,397,465)	253,245
Aug-19			(6,381,993)	253,818
Sep-19			(6,366,522)	254,390
Oct-19			(6,351,050)	254,963
Nov-19			(6,335,579)	255,535
Total	0	0	(76,955,234)	3,032,070
Average of monthly averages	0	0	(6,412,936)	252,672
	B	C	D	E

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

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP <u>283750</u> <u>CD.AA</u>	Intangibles
Dec-18	64,504	(1,886,752)		(266,006)
Dec-19	114,518	(1,675,965)		(9,345)
Total	179,021	(3,562,717)		(275,350)
Average	89,511	(1,781,359)		(137,675)
Jan-19	68,671	(1,869,187)		(266,006)
Feb-19	72,839	(1,851,621)		(266,006)
Mar-19	77,007	(1,834,056)		(266,006)
Apr-19	81,175	(1,816,490)		(266,006)
May-19	85,343	(1,798,924)		(266,006)
Jun-19	89,511	(1,781,359)		(266,006)
Jul-19	93,678	(1,763,793)		(266,006)
Aug-19	97,846	(1,746,227)		(266,006)
Sep-19	102,014	(1,728,662)		(147,027)
Oct-19	106,182	(1,711,096)		(147,027)
Nov-19	110,350	(1,693,530)		(147,027)
Total	1,074,127	(21,376,303)		(2,706,801)
Average of monthly averages	89,511	(1,781,359)		(225,567)
	F	H		G

FERC Account Number	Description	ED	AN		
283382	ADFIT LAKE CDA STORAGE SETTLEMENT				
Accounting Period	Beginning Balance	Monthly Activity (1)	End Balance Per GL	Adjustment in Results of Operations	Ending Balance
201812			\$ (6,505,765.15)	-	\$ (6,505,765.15)
201901	\$ (6,505,765.15)	\$ 15,471.50	\$ (6,490,293.65)	-	\$ (6,490,293.65)
201902	\$ (6,490,293.65)	\$ 15,471.50	\$ (6,474,822.15)	-	\$ (6,474,822.15)
201903	\$ (6,474,822.15)	\$ 15,471.50	\$ (6,459,350.65)	-	\$ (6,459,350.65)
201904	\$ (6,459,350.65)	\$ 15,471.50	\$ (6,443,879.15)	-	\$ (6,443,879.15)
201905	\$ (6,443,879.15)	\$ 15,471.50	\$ (6,428,407.65)	-	\$ (6,428,407.65)
201906	\$ (6,428,407.65)	\$ 15,471.50	\$ (6,412,936.15)	-	\$ (6,412,936.15)
201907	\$ (6,412,936.15)	\$ 15,471.50	\$ (6,397,464.65)	-	\$ (6,397,464.65)
201908	\$ (6,397,464.65)	\$ 15,471.50	\$ (6,381,993.15)	-	\$ (6,381,993.15)
201909	\$ (6,381,993.15)	\$ 15,471.50	\$ (6,366,521.65)	-	\$ (6,366,521.65)
201910	\$ (6,366,521.65)	\$ 15,471.50	\$ (6,351,050.15)	-	\$ (6,351,050.15)
201911	\$ (6,351,050.15)	\$ 15,471.50	\$ (6,335,578.65)	-	\$ (6,335,578.65)
201912	\$ (6,335,578.65)	\$ 15,471.50	\$ (6,320,107.15)	-	\$ (6,320,107.15)
		\$ 185,658.00			

FERC Account Number	Description	ED	AN		
283333	ADFIT LAKE CDA STORAGE SETTLEMENT - Deferred Costs				
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance Per GL	Adjustment in Results of Operations	Ending Balance Per Results of Ops
201812			249,236.93	\$ -	\$ 249,236.93
201901	\$ 249,236.93	\$ 572.59	249,809.52	\$ -	\$ 249,809.52
201902	\$ 249,809.52	\$ 572.59	250,382.11	\$ -	\$ 250,382.11
201903	\$ 250,382.11	\$ 572.59	250,954.70	\$ -	\$ 250,954.70
201904	\$ 250,954.70	\$ 572.59	251,527.29	\$ -	\$ 251,527.29
201905	\$ 251,527.29	\$ 572.59	252,099.88	\$ -	\$ 252,099.88
201906	\$ 252,099.88	\$ 572.59	252,672.47	\$ -	\$ 252,672.47
201907	\$ 252,672.47	\$ 572.59	253,245.06	\$ -	\$ 253,245.06
201908	\$ 253,245.06	\$ 572.59	253,817.65	\$ -	\$ 253,817.65
201909	\$ 253,817.65	\$ 572.59	254,390.24	\$ -	\$ 254,390.24
201910	\$ 254,390.24	\$ 572.59	254,962.83	\$ -	\$ 254,962.83
201911	\$ 254,962.83	\$ 572.59	255,535.42	\$ -	\$ 255,535.42
201912	\$ 255,535.42	\$ 572.59	256,108.01	\$ -	\$ 256,108.01
		\$ 6,871.08			

Need to see arr

(1) Prior Period Adjustment

IRS Audit shortened amortization to 15 years (rather than 46 years for book) for the capitalized deferred legal fees. Due to this, the company moved these costs from 182381 to 182333, and the associated ADFIT from 283382 to 283333 in Jan 2013 with NSJ 009 201301.

FERC Account Number	Description	ED	AN	
283200	ADFIT COLSTRIP PCB			
Accounting Period	Beginning Balance	Monthly Activity	Adjustment in Results of Operations	Ending Balance
201812				\$ 64,503.58
201901	\$ 64,503.58	\$ 4,167.83		\$ 68,671.41
201902	\$ 68,671.41	\$ 4,167.83		\$ 72,839.24
201903	\$ 72,839.24	\$ 4,167.83		\$ 77,007.07
201904	\$ 77,007.07	\$ 4,167.83		\$ 81,174.90
201905	\$ 81,174.90	\$ 4,167.83		\$ 85,342.73
201906	\$ 85,342.73	\$ 4,167.83		\$ 89,510.56
201907	\$ 89,510.56	\$ 4,167.83		\$ 93,678.39
201908	\$ 93,678.39	\$ 4,167.83		\$ 97,846.22
201909	\$ 97,846.22	\$ 4,167.83		\$ 102,014.05
201910	\$ 102,014.05	\$ 4,167.83		\$ 106,181.88
201911	\$ 106,181.88	\$ 4,167.83		\$ 110,349.71
201912	\$ 110,349.71	\$ 4,167.83		\$ 114,517.54
		\$ 50,013.96		

FERC Account Number	Description	CD	AA		
283850	ADFIT FMB & MTN REDEEMED				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance
201812			(1,886,752.46)	-	\$ (1,886,752.46)
201901	\$ (1,886,752.46)	\$ 17,565.65	(1,869,186.81)	-	\$ (1,869,186.81)
201902	\$ (1,869,186.81)	\$ 17,565.65	(1,851,621.16)	-	\$ (1,851,621.16)
201903	\$ (1,851,621.16)	\$ 17,565.65	(1,834,055.51)		\$ (1,834,055.51)
201904	\$ (1,834,055.51)	\$ 17,565.65	(1,816,489.86)		\$ (1,816,489.86)
201905	\$ (1,816,489.86)	\$ 17,565.65	(1,798,924.21)		\$ (1,798,924.21)
201906	\$ (1,798,924.21)	\$ 17,565.65	(1,781,358.56)		\$ (1,781,358.56)
201907	\$ (1,781,358.56)	\$ 17,565.65	(1,763,792.91)		\$ (1,763,792.91)
201908	\$ (1,763,792.91)	\$ 17,565.65	(1,746,227.26)		\$ (1,746,227.26)
201909	\$ (1,746,227.26)	\$ 17,565.65	(1,728,661.61)		\$ (1,728,661.61)
201910	\$ (1,728,661.61)	\$ 17,565.65	(1,711,095.96)		\$ (1,711,095.96)
201911	\$ (1,711,095.96)	\$ 17,565.65	(1,693,530.31)		\$ (1,693,530.31)
201912	\$ (1,693,530.31)	\$ 17,565.65	(1,675,964.66)		\$ (1,675,964.66)
		\$ 210,787.80			

FERC Account Number	Description	CD	AA		
283750	DFIT-AFUDC CWIP Intangibles				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201812			(266,005.71)	-	\$ (266,005.71)
201901	\$ (266,005.71)	\$ -	(266,005.71)	-	\$ (266,005.71)
201902	\$ (266,005.71)	\$ -	(266,005.71)	-	\$ (266,005.71)
201903	\$ (266,005.71)	\$ -	(266,005.71)	-	\$ (266,005.71)
201904	\$ (266,005.71)	\$ -	(266,005.71)	-	\$ (266,005.71)
201905	\$ (266,005.71)	\$ -	(266,005.71)	-	\$ (266,005.71)
201906	\$ (266,005.71)	\$ -	(266,005.71)	-	\$ (266,005.71)
201907	\$ (266,005.71)	\$ -	(266,005.71)	-	\$ (266,005.71)
201908	\$ (266,005.71)	\$ -	(266,005.71)	-	\$ (266,005.71)
201909	\$ (266,005.71)	\$ 118,979.00	(147,026.71)	-	\$ (147,026.71)
201910	\$ (147,026.71)	\$ -	(147,026.71)	-	\$ (147,026.71)
201911	\$ (147,026.71)	\$ -	(147,026.71)	-	\$ (147,026.71)
201912	\$ (147,026.71)	\$ 137,682.00	(9,344.71)	-	\$ (9,344.71)
		\$ 256,661.00			

Adjustment for Finalizing Tax Return	Ending Balance
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (266,005.71)
	\$ (147,026.71)
	\$ (147,026.71)
	\$ (147,026.71)
	\$ (9,344.71)

FERC Account Number	Description	CD	AA		
282919	DFIT-AFUDC Equity				
Accounting Period	Beginning Balance	Monthly Activity	Balance Per GL	Adjustment in Results of Operations	Ending Balance Per ROO
201812			(1,063,746.00)	-	\$ (1,063,746.00)
201901	\$ (1,063,746.00)	\$ -	(1,063,746.00)	-	\$ (1,063,746.00)
201902	\$ (1,063,746.00)	\$ -	(1,063,746.00)	-	\$ (1,063,746.00)
201903	\$ (1,063,746.00)	\$ (242,281.00)	(1,306,027.00)	-	\$ (1,306,027.00)
201904	\$ (1,306,027.00)	\$ -	(1,306,027.00)	-	\$ (1,306,027.00)
201905	\$ (1,306,027.00)	\$ -	(1,306,027.00)	-	\$ (1,306,027.00)
201906	\$ (1,306,027.00)	\$ (242,281.00)	(1,548,308.00)	-	\$ (1,548,308.00)
201907	\$ (1,548,308.00)	\$ -	(1,548,308.00)	-	\$ (1,548,308.00)
201908	\$ (1,548,308.00)	\$ -	(1,548,308.00)	-	\$ (1,548,308.00)
201909	\$ (1,548,308.00)	\$ (242,281.00)	(1,790,589.00)	-	\$ (1,790,589.00)
201910	\$ (1,790,589.00)	\$ -	(1,790,589.00)	-	\$ (1,790,589.00)
201911	\$ (1,790,589.00)	\$ -	(1,790,589.00)	-	\$ (1,790,589.00)
201912	\$ (1,790,589.00)	\$ (222,625.00)	(2,013,214.00)	-	\$ (2,013,214.00)
		\$ (949,468.00)			

AVISTA UTILITIES

Washington Gas Cost Study

Average - Twelve Months Ended December 31, 2019

Accumulated Deferred FIT Assignment to functions

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

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

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

(From IPL - Gas North Data)

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

Allocation Factors

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

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended December 31, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

***** SYSTEM *****

***** WASHINGTON *****

***** IDAHO *****

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

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended December 31, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

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

ALLOCATION RATIOS:

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