

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

Line No.	DESCRIPTION	Per Results Report
	Adjstment Number	1.00
	Workpaper Reference	G-ROO
	REVENUES	
1	Total General Business	\$ 142,552
2	Total Transportation	5,183
3	Other Revenues	60,090
4	Total Gas Revenues	207,825
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	100,541
6	Purchased Gas Expense	959
7	Net Nat Gas Storage Trans	(1,928)
8	Total Production	99,572
	Underground Storage	
9	Operating Expenses	1,883
10	Depreciation/Amortization	494
11	Taxes	323
12	Total Underground Storage	2,700
	Distribution	
13	Operating Expenses	13,669
14	Depreciation/Amortization	12,469
15	Taxes	13,739
16	Total Distribution	39,877
17	Customer Accounting	6,398
18	Customer Service & Information	9,664
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	15,696
21	Depreciation/Amortization	10,678
22	Regulatory Amortizations	(3,003)
23	Taxes	-
24	Total Admin. & General	23,371
25	Total Gas Expense	181,582
26	OPERATING INCOME BEFORE FIT	26,243
	FEDERAL INCOME TAX	
27	Current Accrual	(4,720)
28	Debt Interest	-
29	Deferred FIT	6,501
30	Amort ITC	(12)
31	NET OPERATING INCOME	\$ 24,474
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ 29,714
33	Distribution Plant	505,864
34	General Plant	141,661
35	Total Plant in Service	677,239
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	(11,566)
37	Distribution Plant	(151,240)
38	General Plant	(38,750)
39	Total Accumulated Depreciation/Amortization	(201,556)
40	NET PLANT	475,683
41	DEFREED TAXES	(91,014)
42	Net Plant After DFIT	384,669
43	GAS INVENTORY	10,411
44	GAIN ON SALE OF BUILDING	-
45	OTHER	7,359
46	WORKING CAPITAL	3,494
47	TOTAL RATE BASE	\$ 405,933

RESULTS OF OPERATIONS		AVISTA UTILITIES		
GAS RATE OF RETURN		Report ID: G-ROR-12A		
For Twelve Months Ended December 31, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Account Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,740,518	24,473,712	14,266,806
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	38,740,518	24,473,712	14,266,806
G-APL	Gas Net Adjusted Rate Base	576,663,634	405,933,200	170,730,434
	RATE OF RETURN	6.718%	6.029%	8.356%

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS		Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES		

AVISTA UTILITIE

For Twelve Months Ended December 31, 2019
Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers - AMA Percent	01-01-2019 thru 12-31-2019	254,395 100.000%	168,514 66.241%	85,881 33.759%
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2019 thru 12-31-2019	13,980,198 100.000%	9,989,295 71.453%	3,990,903 28.547%
	Input	Jurisdictional 4-Factor Ratio	01-01-2019 thru 12-31-2019			
		Direct O & M Accounts 798 - 894		5,663,914	3,863,083	1,800,831
		Direct O & M Accounts 901 - 935		12,439,487	10,394,257	2,045,230
		Total		18,103,401	14,257,340	3,846,061
		Percentage		100.000%	78.755%	21.245%
		Direct Labor				
		Amount: Accounts 798 - 894		8,440,564	6,213,670	2,226,894
		Amount: Accounts 901 - 935		2,894,302	2,365,089	529,213
		Total		11,334,866	8,578,759	2,756,107
		Percentage		100.000%	75.685%	24.315%
		Total Number of Customers		257,344	170,270	87,074
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		593,033,559	413,757,310	179,276,249
		Percentage		100.000%	69.770%	30.230%
4		Total Four Factor Allocators Percent		400.000%	290.374%	109.626%
				100.000%	72.593%	27.407%
6	Input	Actual Therms Purchased Percent	01-01-2019 thru 12-31-2019	301,037,917 100.000%	205,965,778 68.419%	95,072,139 31.581%

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIE

Input		01-01-2018 thru 12-31-2018	Total	Electric	Gas North
Elec/Gas North/Oregon 4-Factor			74,822,376	62,056,960	8,226,178
Direct O & M Accts 500 - 894			56,739,466	43,756,827	9,559,199
Direct O & M Accts 901 - 935			6,038,924	4,009,482	2,029,442
Direct O & M Accts 901 - 905 Utility 9 Only			0		
Adjustments					
Total			137,600,766	109,823,269	19,814,819
Percentage			100.000%	79.813%	14.400%
Direct Labor Accts 500 - 894			76,588,739	58,148,334	12,873,517
Direct Labor Accts 901 - 935			5,482,366	3,571,503	236,920
Direct Labor Accts 901 - 905 Utility 9 Only			10,102,844	6,632,271	3,470,573
Total			92,173,949	68,352,108	16,581,010
Percentage			100.000%	74.155%	17.989%
Number of Customers at			742,617	387,662	251,894
Percentage			100.000%	52.202%	33.920%
Net Direct Plant			3,656,687,218	2,784,255,545	575,641,565
Percentage			100.000%	76.142%	15.742%
Total Percentages			400.000%	282.312%	82.051%
Average (CD AA)			100.000%	70.578%	20.513%

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIE

Input		01-01-2018 thru 12-31-2018	Total	Electric	Gas North
Gas North/Oregon 4-Factor					
Direct O & M Accts 580 - 894			11,797,922	0	7,602,714
Direct O & M Accts 901 - 935			12,671,112	0	9,329,820
Direct O & M Accts 901 - 905 Utility 9 Only			2,029,442	0	2,029,442
Total			26,498,476	0	18,961,976
Percentage			100.000%	0.000%	71.559%
Direct Labor Accts 580 - 894			12,728,322	0	8,885,828
Direct Labor Accts 901 - 935			1,420,797	0	176,159
Direct Labor Accts 901 - 905 Utility 9 Only			3,470,573	0	3,470,573
Total			17,619,692	0	12,532,560
Percentage			100.000%	0.000%	71.128%
Number of Customers at			354,955	0	251,894
Percentage			100.000%	0.000%	70.965%
Net Direct Plant			855,304,042	0	559,809,249
Percentage			100.000%	0.000%	65.451%
Total Percentages			400.000%	0.000%	279.103%
Average (GD AA)			100.000%	0.000%	69.776%

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIE

Input		01-01-2018 thru 12-31-2018	Total	Electric	Gas North
	Elec/Gas North 4-Factor				
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409
	Adjustments		0	0	0
	Total		123,623,246	105,813,787	17,809,459
	Percentage		100.000%	85.594%	14.406%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158
	Total		75,034,141	61,719,837	13,314,304
	Percentage		100.000%	82.256%	17.744%
	Number of Customers at		639,556	387,662	251,894
	Percentage		100.000%	60.614%	39.386%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249
	Percentage		100.000%	83.030%	16.970%
	Total Percentages		400.000%	311.494%	88.506%
9	Average (CD AN/ID/WA)		100.000%	77.874%	22.126%
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System 293,285,519 100.000%	Washington 200,285,801 68.290%	Idaho 92,999,718 31.710%
11	Book Depreciation Percent	01-01-2019 thru 12-31-2019	25,807,764 100.000%	18,163,538 70.380%	7,644,226 29.620%
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2018 thru 12-31-2019	677,950,019 100.000%	475,682,766 70.165%	202,267,253 29.835%
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2018 thru 12-31-2019	91,465,635 100.000%	73,874,309 80.767%	17,591,326 19.233%
14	Net Allocated Schedule M's - AMA Percent	01-01-2019 thru 12-31-2019	-32,742,457 100.000%	-22,701,747 69.334%	-10,040,710 30.666%
99	Input Not Allocated		0.000%	0.000%	0.000%

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Oregon Gas
4,539,238
3,423,440
XXXXXX
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7,962,678
5.787%
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5,566,888
1,673,943
XXXXXX
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7,240,831
7.856%
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103,061
13.878%
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296,790,108
8.116%
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35.637%
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8.909%
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Oregon Gas
4,195,208
3,341,292
XXXXXX
7,536,500
28.441%
3,842,494
1,244,638
XXXXXX
5,087,132
28.872%
103,061
29.035%
295,494,793
34.549%
120.897%
30.224%

S

Oregon Gas
0
0
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0.000%
0
0
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0.000%
0
0.000%
0
0.000%
0.000%
0.000%
Oregon Gas
9.650%

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	141,223,575	0	141,223,575	97,151,452	0	97,151,452	44,072,123	0	44,072,123
99	4812XX	Commercial - Firm & Interruptible	64,671,937	0	64,671,937	46,414,269	0	46,414,269	18,257,668	0	18,257,668
99	4813XX	Industrial-Firm	2,657,940	0	2,657,940	1,564,879	0	1,564,879	1,093,061	0	1,093,061
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	238,489	0	238,489	209,620	0	209,620	28,869	0	28,869
99	499XXX	Unbilled Revenue	(3,714,764)	0	(3,714,764)	(2,788,442)	0	(2,788,442)	(926,322)	0	(926,322)
TOTAL SALES TO ULTIMATE CUSTOMERS			205,077,177	0	205,077,177	142,551,778	0	142,551,778	62,525,399	0	62,525,399
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	81,423,349	0	81,423,349	55,067,624	0	55,067,624	26,355,725	0	26,355,725
4	488000	Miscellaneous Service Revenues	14,773	0	14,773	7,083	0	7,083	7,690	0	7,690
99	4893XX	Transportation Revenues	5,770,419	0	5,770,419	5,183,204	0	5,183,204	587,215	0	587,215
99	493000	Rent from Gas Property	2,751	0	2,751	2,751	0	2,751	0	0	0
4	495XXX	Other Gas Revenues	6,260,010	699,614	6,959,624	4,096,066	507,871	4,603,937	2,163,944	191,743	2,355,687
99	496100	Provision for Rate Refund	443,946	0	443,946	443,946	0	443,946	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	(57,565)	0	(57,565)	(34,878)	0	(34,878)	(22,687)	0	(22,687)
TOTAL OTHER OPERATING REVENUES			93,857,683	699,614	94,557,297	64,765,796	507,871	65,273,667	29,091,887	191,743	29,283,630
TOTAL GAS REVENUES			298,934,860	699,614	299,634,474	207,317,574	507,871	207,825,445	91,617,286	191,743	91,809,029
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	147,281,873	0	147,281,873	100,541,400	0	100,541,400	46,740,473	0	46,740,473
99	808XXX	Net Natural Gas Storage Transactions	(2,444,064)	0	(2,444,064)	(1,599,800)	0	(1,599,800)	(844,264)	0	(844,264)
99	811000	Gas Used for Products Extraction	(486,178)	0	(486,178)	(328,449)	0	(328,449)	(157,729)	0	(157,729)
10	813000	Other Gas Expenses	0	1,276,094	1,276,094	0	871,445	871,445	0	404,649	404,649
99	813010	Gas Technology Institute (GTI) Expenses	124,281	0	124,281	87,458	0	87,458	36,823	0	36,823
TOTAL PRODUCTION EXPENSES			144,475,912	1,276,094	145,752,006	98,700,609	871,445	99,572,054	45,775,303	404,649	46,179,952
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	20,772	20,772	0	14,266	14,266	0	6,506	6,506
1	824000	Other Expenses	0	697,729	697,729	0	479,200	479,200	0	218,529	218,529
1	837000	Other Equipment	0	2,023,582	2,023,582	0	1,389,796	1,389,796	0	633,786	633,786
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,742,083	2,742,083	0	1,883,262	1,883,262	0	858,821	858,821
G-DEPX		Depreciation Expense-Underground Storage	0	719,667	719,667	0	494,267	494,267	0	225,400	225,400
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	470,341	470,341	0	323,030	323,030	0	147,311	147,311
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA)			0	1,190,008	1,190,008	0	817,297	817,297	0	372,711	372,711

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENSES	0	3,932,091	3,932,091	0	2,700,559	2,700,559	0	1,231,532	1,231,532

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	499,415	1,811,206	2,310,621	422,239	1,294,161	1,716,400	77,176	517,045	594,221
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,490,226	1,341,231	4,831,457	2,453,425	958,350	3,411,775	1,036,801	382,881	1,419,682
3	875000	Measuring & Reg Sta Exp-General	147,378	0	147,378	93,505	0	93,505	53,873	0	53,873
3	876000	Measuring & Reg Sta Exp-Industrial	9,087	0	9,087	8,175	0	8,175	912	0	912
3	877000	Measuring & Reg Sta Exp-City Gate	93,512	0	93,512	57,473	0	57,473	36,039	0	36,039
3	878000	Meter & House Regulator Expenses	617,554	0	617,554	411,763	0	411,763	205,791	0	205,791
3	879000	Customer Installation Expenses	2,026,741	107,141	2,133,882	1,394,523	76,555	1,471,078	632,218	30,586	662,804
3	880000	Other Expenses	2,001,483	698,598	2,700,081	1,610,939	499,169	2,110,108	390,544	199,429	589,973
3	881000	Rents	993	36,733	37,726	993	26,247	27,240	0	10,486	10,486
		MAINTENANCE									
3	885000	Supervision & Engineering	191,909	7,072	198,981	76,708	5,053	81,761	115,201	2,019	117,220
3	887000	Mains	1,022,152	(8)	1,022,144	770,006	(6)	770,000	252,146	(2)	252,144
3	889000	Measuring & Reg Sta Exp-General	289,059	89,911	378,970	212,087	64,244	276,331	76,972	25,667	102,639
3	890000	Measuring & Reg Sta Exp-Industrial	11,462	10,578	22,040	7,345	7,558	14,903	4,117	3,020	7,137
3	891000	Measuring & Reg Sta Exp-City Gate	63,493	32,512	96,005	42,269	23,231	65,500	21,224	9,281	30,505
3	892000	Services	1,793,784	0	1,793,784	1,358,024	0	1,358,024	435,760	0	435,760
3	893000	Meters & House Regulators	1,721,388	757,217	2,478,605	1,069,258	541,054	1,610,312	652,130	216,163	868,293
3	894000	Other Equipment	564	258,067	258,631	564	184,397	184,961	0	73,670	73,670
		TOTAL DISTRIBUTION OPERATING EXP	13,980,200	5,150,258	19,130,458	9,989,296	3,680,013	13,669,309	3,990,904	1,470,245	5,461,149
G-DEPX		Depreciation Expense-Distribution	18,299,410	58,092	18,357,502	12,428,735	39,746	12,468,481	5,870,675	18,346	5,889,021
G-OTX		Taxes Other Than FIT	16,626,363	95	16,626,458	13,739,323	69	13,739,392	2,887,040	26	2,887,066
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	34,925,773	58,187	34,983,960	26,168,058	39,815	26,207,873	8,757,715	18,372	8,776,087
		TOTAL DISTRIBUTION EXPENSES	48,905,973	5,208,445	54,114,418	36,157,354	3,719,828	39,877,182	12,748,619	1,488,617	14,237,236

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	117,192	117,192	0	77,629	77,629	0	39,563	39,563
2	902000	Meter Reading Expenses	1,729,848	140,446	1,870,294	1,576,129	93,033	1,669,162	153,719	47,413	201,132
2	903XXX	Customer Records & Collection Expenses	1,643,844	5,063,411	6,707,255	1,114,588	3,354,054	4,468,642	529,256	1,709,357	2,238,613
2	904000	Uncollectible Accounts	0	135,680	135,680	0	89,876	89,876	0	45,804	45,804
2	905000	Misc Customer Accounts	0	140,001	140,001	0	92,738	92,738	0	47,263	47,263
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,373,692	5,596,730	8,970,422	2,690,717	3,707,330	6,398,047	682,975	1,889,400	2,572,375
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,301,062	143,753	10,444,815	8,806,331	95,223	8,901,554	1,494,731	48,530	1,543,261
2	909000	Advertising	40,042	911,609	951,651	40,042	603,859	643,901	0	307,750	307,750
2	910000	Misc Customer Service & Info Exp	0	178,439	178,439	0	118,200	118,200	0	60,239	60,239
TOTAL CUSTOMER SERVICE & INFO EXP			10,341,104	1,233,801	11,574,905	8,846,373	817,282	9,663,655	1,494,731	416,519	1,911,250
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	159,281	9,438,393	9,597,674	114,369	6,851,613	6,965,982	44,912	2,586,780	2,631,692
4	921000	Office Supplies & Expenses	777	1,340,175	1,340,952	165	972,873	973,038	612	367,302	367,914
4	922000	Admin. Expenses Transferred - Credit	0	(17,719)	(17,719)	0	(12,863)	(12,863)	0	(4,856)	(4,856)
4	923000	Outside Services Employed	45,704	2,624,705	2,670,409	44,194	1,905,352	1,949,546	1,510	719,353	720,863
4	924000	Property Insurance Premium	0	341,454	341,454	0	247,872	247,872	0	93,582	93,582
4	925XXX	Injuries and Damages	(127)	820,534	820,407	(34)	595,650	595,616	(93)	224,884	224,791
4	926XXX	Employee Pensions and Benefits	1,287	571,193	572,480	1,287	414,646	415,933	0	156,547	156,547
4	928000	Regulatory Commission Expenses	839,717	294,529	1,134,246	587,232	213,807	801,039	252,485	80,722	333,207
4	930000	Miscellaneous General Expenses	34,494	1,292,130	1,326,624	24,332	937,996	962,328	10,162	354,134	364,296
4	931000	Rents	6,820	89,408	96,228	6,820	64,904	71,724	0	24,504	24,504
4	935000	Maintenance of General Plant	531,039	3,143,547	3,674,586	443,890	2,281,995	2,725,885	87,149	861,552	948,701
TOTAL ADMIN & GEN OPERATING EXP			1,618,992	19,938,349	21,557,341	1,222,255	14,473,845	15,696,100	396,737	5,464,504	5,861,241

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX		Depreciation Expense-General Plant	1,618,260	5,112,339	6,730,599	1,489,592	3,711,200	5,200,792	128,668	1,401,139	1,529,807
G-AMTX		Amortization Expense - General Plant - 303000	39,547	137,012	176,559	24,840	99,461	124,301	14,707	37,551	52,258
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 303	821,232	6,244,981	7,066,213	819,499	4,533,418	5,352,917	1,733	1,711,563	1,713,296
G-AMTX		Amortization Expense-General Plant - 390200, 396200	0	(8)	(8)	0	(6)	(6)	0	(2)	(2)
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(1,205,040)	0	(1,205,040)	(1,205,040)	0	(1,205,040)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extension	584,253	0	584,253	584,253	0	584,253	0	0	0
99	407305	Natural Gas Depreciation Study Deferral	81,297	0	81,297	0	0	0	81,297	0	81,297
99	407311	Regulatory Debit - AFUDC Amortization	39,066	74,617	113,683	26,824	52,355	79,179	12,242	22,262	34,504
99	407319	AFUDC Equity DFIT Deferral	339,641	0	339,641	229,489	0	229,489	110,152	0	110,152
99	407332	Existing Meters/ERTs Excess Depreciation Deferral	10,957	0	10,957	10,957	0	10,957	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(684,827)	0	(684,827)	(462,395)	0	(462,395)	(222,432)	0	(222,432)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Deferral - AMI	(2,239,164)	0	(2,239,164)	(2,239,164)	0	(2,239,164)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
		TOTAL A & G DEPR/AMRT/NON-FIT TAXES	(426,642)	11,568,941	11,142,299	(721,145)	8,396,428	7,675,283	294,503	3,172,513	3,467,016
		TOTAL ADMIN & GENERAL EXPENSES	1,192,350	31,507,290	32,699,640	501,110	22,870,273	23,371,383	691,240	8,637,017	9,328,257
		TOTAL EXPENSES BEFORE FIT	208,289,031	48,754,451	257,043,482	146,896,163	34,686,717	181,582,880	61,392,868	14,067,734	75,460,602
		NET OPERATING INCOME (LOSS) BEFORE FIT			42,590,992			26,242,565			16,348,427
G-FIT		FEDERAL INCOME TAX			(5,068,335)			(4,719,700)			(348,635)
G-FIT		DEFERRED FEDERAL INCOME TAX			8,935,009			6,500,601			2,434,408
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(16,200)			(12,048)			(4,152)
		GAS NET OPERATING INCOME (LOSS)			38,740,518			24,473,712			14,266,806

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.241%	33.759%
G-ALL	3	Direct Distribution Operating Expense	100.000%	71.453%	28.547%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	1,022,296	699,614	1,721,910	96,094	507,871	603,965	926,202	191,743	1,117,945
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,039,150	0	3,039,150	1,460,850	0	1,460,850
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(1,470,806)	0	(1,470,806)	(976,726)	0	(976,726)	(494,080)	0	(494,080)
4	495329	Amortization Res Decoupling Deferral	2,634,555	0	2,634,555	2,439,658	0	2,439,658	194,897	0	194,897
4	495338	Non-Res Decoupling Deferred Rev	(100,594)	0	(100,594)	70,020	0	70,020	(170,614)	0	(170,614)
4	495339	Amortization Non-Res Decoupling	(325,443)	0	(325,443)	(572,130)	0	(572,130)	246,687	0	246,687
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	6,260,008	699,614	6,959,622	4,096,066	507,871	4,603,937	2,163,942	191,743	2,355,685

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	132,169,730	0	132,169,730	90,375,254	0	90,375,254	41,794,476	0	41,794,476
1	804001	Pipeline Demand Costs	26,679,374	0	26,679,374	18,416,124	0	18,416,124	8,263,250	0	8,263,250
1	804002	Transport Variable Charges	337,506	0	337,506	232,916	0	232,916	104,590	0	104,590
6	804010	Gas Costs - Fixed Hedge	(89,301)	0	(89,301)	(62,550)	0	(62,550)	(26,751)	0	(26,751)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	349,046	0	349,046	236,868	0	236,868	112,178	0	112,178
6	804018	Merchandise Processing Fee	118,194	0	118,194	79,637	0	79,637	38,557	0	38,557
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,026,478	0	3,026,478	2,038,689	0	2,038,689	987,789	0	987,789
6	804700	Gas Costs - Offsystem Bookout	391,442	0	391,442	265,981	0	265,981	125,461	0	125,461
6	804711	Gas Costs - Offsystem Bookout Offset	(391,442)	0	(391,442)	(265,981)	0	(265,981)	(125,461)	0	(125,461)
6	804730	Gas Costs - Intracompany LDC Gas	16,393,340	0	16,393,340	11,184,277	0	11,184,277	5,209,063	0	5,209,063
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(19,324,458)	0	(19,324,458)	(12,296,765)	0	(12,296,765)	(7,027,693)	0	(7,027,693)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(12,378,036)	0	(12,378,036)	(9,663,050)	0	(9,663,050)	(2,714,986)	0	(2,714,986)
		TOTAL PURCHASED GAS COSTS	147,281,873	0	147,281,873	100,541,400	0	100,541,400	46,740,473	0	46,740,473

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	68.419%	31.581%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	252,361	143,753	396,114	203,692	95,223	298,915	48,669	48,530	97,199
99	908600	Public Purpose Tariff Rider Expense Offset	9,976,461	0	9,976,461	8,515,255	0	8,515,255	1,461,206	0	1,461,206
99	908610	Limited Income Tax Refund Program	117,915	0	117,915	117,915	0	117,915	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(45,675)	0	(45,675)	(30,531)	0	(30,531)	(15,144)	0	(15,144)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,301,062	143,753	10,444,815	8,806,331	95,223	8,901,554	1,494,731	48,530	1,543,261

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.241%	33.759%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.19%	53.19%
2	Cost of Debt		5.151%	5.119%
	Total Cost of Debt		2.740%	2.723%
	Total Weighted Cost		2.740%	2.723%
G-APL	Net Rate Base	576,663,634	405,933,200	170,730,434
	Interest Deduction for FIT Calculation	15,771,560	11,122,570	4,648,990
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended December 31, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	299,634,474	207,825,445	91,809,029
G-OPS	Operating & Maintenance Expense	209,727,215	146,882,427	62,844,788
G-OPS	Book Deprec/Amort and Reg Amortizations	30,219,468	20,638,031	9,581,437
G-OTX	Taxes Other than FIT	17,096,799	14,062,422	3,034,377
	Net Operating Income Before FIT	42,590,992	26,242,565	16,348,427
G-INT	Less: Interest Expense	15,771,560	11,122,570	4,648,990
G-OTX	Less: Idaho ITC Deferral & Amortization	188,456	0	188,456
G-SCM	Schedule M Adjustments	(51,142,816)	(37,594,758)	(13,548,058)
	Taxable Net Operating Income	(24,134,928)	(22,474,763)	(1,660,165)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,068,335)	(4,719,700)	(348,635)
G-DTE	Deferred FIT	8,935,009	6,500,601	2,434,408
99	411400 Amortized Investment Tax Credit	(16,200)	(12,048)	(4,152)
	Total FIT/Deferred FIT & ITC	3,850,474	1,768,853	2,081,621
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS SCHEDULE M ADJUSTMENTS	G-SCM-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	20,778,448	12,272,079	33,050,527	14,762,666	8,878,085	23,640,751	6,015,782	3,393,994	9,409,776
12	997001	Contributions In Aid of Construction	0	837,792	837,792	0	587,837	587,837	0	249,955	249,955
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	255,558	255,558	0	179,312	179,312	0	76,246	76,246
99	997010	Deferred Gas Credit and Refunds	(31,679,807)	0	(31,679,807)	(21,959,815)	0	(21,959,815)	(9,719,992)	0	(9,719,992)
12	997016	Redemption Expense Amortization	0	205,899	205,899	0	144,469	144,469	0	61,430	61,430
99	997018	DSM Tariff Rider	(419,660)	0	(419,660)	(263,546)	0	(263,546)	(156,114)	0	(156,114)
12	997020	FAS87 Current Pension Accrual	0	326,305	326,305	0	228,952	228,952	0	97,353	97,353
12	997027	Customer Uncollectibles	0	(577,363)	(577,363)	0	(405,107)	(405,107)	0	(172,256)	(172,256)
99	997031	Decoupling Mechanism	(1,181,660)	0	(1,181,660)	(1,404,768)	0	(1,404,768)	223,108	0	223,108
12	997032	Interest Rate Swaps	0	(2,152,288)	(2,152,288)	0	(1,510,153)	(1,510,153)	0	(642,135)	(642,135)
12	997035	Leases	0	7,165	7,165	0	5,201	5,201	0	1,964	1,964
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(40,949,450)	(40,949,450)	0	(28,732,182)	(28,732,182)	0	(12,217,268)	(12,217,268)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	254,106	0	254,106	269,250	0	269,250	(15,144)	0	(15,144)
12	997080	Book Transportation Depreciation	0	1,326,578	1,326,578	0	930,793	930,793	0	395,785	395,785
12	997081	Deferred Compensation	0	195,702	195,702	0	137,314	137,314	0	58,388	58,388
4	997082	Meal Disallowances	0	182,994	182,994	0	132,841	132,841	0	50,153	50,153
12	997083	Paid Time Off	0	125,893	125,893	0	88,333	88,333	0	37,560	37,560
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(5,600,000)	(5,600,000)	0	(3,929,240)	(3,929,240)	0	(1,670,760)	(1,670,760)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(657,272)	0	(657,272)	(657,272)	0	(657,272)	0	0	0
99	997107	MDM System	(3,953,313)	0	(3,953,313)	(3,953,313)	0	(3,953,313)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	(1,469,943)	0	(1,469,943)	(1,469,943)	0	(1,469,943)	0	0	0
99	997110	FISERVE	(660,330)	0	(660,330)	(445,756)	0	(445,756)	(214,574)	0	(214,574)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(49,642)	(49,642)	0	(21,109)	(21,109)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,489	134,489	0	94,364	94,364	0	40,125	40,125
12	997115	AFUDC Equity DFIR Deferral	339,641	0	339,641	229,489	0	229,489	110,152	0	110,152
12	997118	Depreciation Study Deferral	81,297	0	81,297	0	0	0	81,297	0	81,297
12	997119	AFUDC Tax CPI	0	721,300	721,300	0	506,100	506,100	0	215,200	215,200
12	997120	Transportation Tax Disallowance	0	15,639	15,639	0	10,973	10,973	0	4,666	4,666
		TOTAL SCHEDULE M ADJUSTMENTS	(18,400,357)	(32,742,459)	(51,142,816)	(14,893,008)	(22,701,750)	(37,594,758)	(3,507,349)	(10,040,709)	(13,548,058)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.241%	33.759%
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	11	Book Depreciation	100.000%	70.380%	29.620%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.165%	29.835%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,384,582	971,492	413,090
99	410100	Deferred Federal Income Tax Exp	7,671,325	5,633,038	2,038,287
		SUBTOTAL	9,055,907	6,604,530	2,451,377
12	411100	Deferred Federal Income Tax Expense - Allocated	(67,535)	(47,386)	(20,149)
99	411100	Deferred Federal Income Tax Exp	(53,363)	(56,543)	3,180
		SUBTOTAL	(120,898)	(103,929)	(16,969)
		Total Deferred Federal Income Tax Expense	8,935,009	6,500,601	2,434,408

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.165%	29.835%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-OTX-12A
TAXES OTHER THAN FEDERAL INCOME TAX	
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	470,341	470,341	0	323,030	323,030	0	147,311	147,311
		TOTAL UNDERGROUND STORAGE TAX	0	470,341	470,341	0	323,030	323,030	0	147,311	147,311
		DISTRIBUTION									
99	408110	State Excise Tax	5,652,236	0	5,652,236	5,652,236	0	5,652,236	0	0	0
99	408120	Municipal Occupation & License Tax	6,368,376	0	6,368,376	5,242,186	0	5,242,186	1,126,190	0	1,126,190
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,500,540	0	4,500,540	2,844,901	0	2,844,901	1,655,639	0	1,655,639
99	409100	State Income Tax	(83,245)	95	(83,150)	0	69	69	(83,245)	26	(83,219)
99	411410	State Income Tax-ITC Deferred	204,829	0	204,829	0	0	0	204,829	0	204,829
99	411420	State Income Tax-ITC Amortization	(16,373)	0	(16,373)	0	0	0	(16,373)	0	(16,373)
		TOTAL DISTRIBUTION TAX	16,626,363	95	16,626,458	13,739,323	69	13,739,392	2,887,040	26	2,887,066
		TOTAL TAXES OTHER THAN FIT	16,626,363	470,436	17,096,799	13,739,323	323,099	14,062,422	2,887,040	147,337	3,034,377

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
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RESULTS OF OPERATIONS		Report ID:
GAS UTILITY PLANT		G-PLT-12A
For Twelve Months Ended December 31, 2019		
Average of Monthly Averages Basis		

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	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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-AAAMT		General Plant - 303000	(337,336)	(743,020)	(1,080,356)	(228,579)	(539,381)	(767,960)	(108,757)	(203,639)	(312,396)
G-AAAMT		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-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	(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%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	566,282,638	(17,422,849)	548,859,789	395,649,504	(10,981,039)	384,668,465	170,633,134	(6,441,810)	164,191,324
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(530,214)	0	(530,214)	(530,214)	0	(530,214)	0	0	0
4	182332	Regulatory Asset - AFUDC	259,944	168,716	428,660	225,992	122,476	348,468	33,952	46,240	80,192
4	182318	Accumulated Amortization - AFUDC	(13,443)	(16,465)	(29,908)	(10,990)	(11,944)	(22,934)	(2,453)	(4,521)	(6,974)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	9,428,626	9,428,626	0	6,475,580	6,475,580	0	2,953,046	2,953,046
4	252000	Customer Advances	(1,951)	(3,534)	(5,485)	168	(2,565)	(2,397)	(2,119)	(969)	(3,088)
99	235199	Customer Deposits	(567,872)	0	(567,872)	(567,872)	0	(567,872)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	10,295,922	0	10,295,922	10,295,922	0	10,295,922	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,162,144)	0	(2,162,144)	(2,162,144)	0	(2,162,144)	0	0	0
C-WKC		Working Capital	5,215,196	0	5,215,196	3,494,231	0	3,494,231	1,720,965	0	1,720,965
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	12,495,438	15,308,407	27,803,845	10,745,093	10,519,642	21,264,735	1,750,345	4,788,765	6,539,110
		NET RATE BASE	578,778,076	(2,114,442)	576,663,634	406,394,597	(461,397)	405,933,200	172,383,479	(1,653,045)	170,730,434

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended December 31, 2019	
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)	4,458,315	4,458,315												
Steam (ED-ID)	3,162,233	3,162,233												
Steam (ED-WA)	3,113,360	3,113,360												
Hydro (ED-AN)	13,583,699	13,583,699												
Other (ED-AN)	10,617,272	10,617,272												
Total Electric Production	34,934,879	34,934,879												
Electric Transmission														
ED-AN	14,542,628	14,542,628												
ED-ID	736,297	736,297												
ED-WA	378,831	378,831												
Total Electric Transmission	15,657,756	15,657,756												
Electric Distribution														
ED-AN	70,499	70,499												
ED-ID	16,897,565	16,897,565												
ED-WA	31,053,528	31,053,528												
Total Electric Distribution	48,021,592	48,021,592												
Gas Underground Storage														
1 GD-AN	719,667		719,667			719,667	719,667		494,267	494,267		225,400	225,400	
GD-OR	114,584			114,584										
Total Gas Underground Storage	834,251		719,667	114,584		719,667	719,667		494,267	494,267		225,400	225,400	
Gas Distribution														
6 GD-AN	58,092		58,092				58,092		39,746	39,746		18,346	18,346	
GD-ID	5,870,675		5,870,675			5,870,675	5,870,675				5,870,675		5,870,675	
GD-WA	12,428,735		12,428,735			12,428,735	12,428,735	12,428,735		12,428,735				
GD-OR	8,634,757			8,634,757										
Total Gas Distribution	26,992,259		18,357,502	8,634,757		18,299,410	18,357,502		12,428,735	39,746	12,468,481	5,870,675	18,346	5,889,021
General Plant														
ED-AN	2,836,808	2,836,808												
ED-ID	426,610	426,610												
ED-WA	735,147	735,147												
7,4 CD-AA	22,553,580	15,917,866	4,626,416	2,009,298		4,626,416	4,626,416		3,358,454	3,358,454		1,267,962	1,267,962	
9,4 CD-AN	922,087	718,056	204,031			204,031	204,031		148,112	148,112		55,919	55,919	
9 CD-ID	434,988	338,738	96,250			96,250	96,250				96,250		96,250	
9 CD-WA	1,764,906	1,374,385	390,521			390,521	390,521	390,521		390,521				
8,4 GD-AA	362,074		252,641	109,433		252,641	252,641		183,400	183,400		69,241	69,241	
4 GD-AN	29,251		29,251			29,251	29,251		21,234	21,234		8,017	8,017	
GD-ID	32,418		32,418			32,418	32,418				32,418		32,418	
GD-WA	1,099,071		1,099,071			1,099,071	1,099,071	1,099,071		1,099,071				
GD-OR	214,906			214,906										
Total General Plant	31,411,846	22,347,610	6,730,599	2,333,637		1,618,260	5,112,339	6,730,599	1,489,592	3,711,200	5,200,792	128,668	1,401,139	1,529,807
Total Depreciation Expense	157,852,583	120,961,837	25,807,768	11,082,978		19,917,670	5,890,098	25,807,768	13,918,327	4,245,213	18,163,540	5,999,343	1,644,885	7,644,228

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	68.680%	31.320%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.593%	27.407%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	68.419%	31.581%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	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	909,585	909,585												
Misc Intangible Plt (303000)	ED-AN	231,901	231,901												
Total Production/Transmission		1,141,486	1,141,486												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		30,019	30,019												
General Plant - 303000															
7,4	CD-AA	657,432	464,002	134,859	58,571		134,859	134,859		97,898	97,898		36,961	36,961	
9,4	CD-AN	9,729	7,576	2,153			2,153	2,153		1,563	1,563		590	590	
	GD-ID	14,707		14,707			14,707	14,707				14,707		14,707	
	GD-WA	24,840		24,840			24,840	24,840	24,840		24,840				
	GD-OR	7,435			7,435										
Total General Plant - 303000		714,143	471,578	176,559	66,006		39,547	137,012	176,559	24,840	99,461	124,301	14,707	37,551	52,258
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	29,913,664	21,112,466	6,136,190	2,665,008		6,136,190	6,136,190		4,454,444	4,454,444		1,681,746	1,681,746	
9,4	CD-AN	86,219	67,141	19,078			19,078	19,078		13,849	13,849		5,229	5,229	
9,4	CD-ID	7,834	6,101	1,733			1,733	1,733				1,733		1,733	
9,4	CD-WA	3,703,616	2,884,117	819,499			819,499	819,499	819,499		819,499			0	
	ED-AN	2,727,532	2,727,532												
	ED-ID	(32)	(32)												
	ED-WA	227,798	227,798												
8,4	GD-AA	128,573		89,713	38,860		89,713	89,713		65,125	65,125		24,588	24,588	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		36,795,204	27,025,123	7,066,213	2,703,868		821,232	6,244,981	7,066,213	819,499	4,533,418	5,352,917	1,733	1,711,563	1,713,296
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	(38)	(27)	(8)	(3)		(8)	(8)		(6)	(6)		(2)	(2)	
4	ED-AN	47,466	47,466												
	GD-OR	0			0										
Total General Plant- 390200, 396200		47,428	47,439	(8)	(3)		(8)	(8)		(6)	(6)		(2)	(2)	
Total Amortization Expense		38,728,280	28,715,645	7,242,764	2,769,871		860,779	6,381,985	7,242,764	844,339	4,632,873	5,477,212	16,440	1,749,112	1,765,552

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington		Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand		68.680%		31.320%			
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio		72.593%		27.407%			
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%									

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended December 31, 2019	
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)	(139,341,626)	(139,341,626)												
Steam (ED-ID)	(59,375,428)	(59,375,428)												
Steam (ED-WA)	(110,909,572)	(110,909,572)												
Hydro (ED-AN)	(140,898,029)	(140,898,029)												
Other (ED-AN)	(133,423,172)	(133,423,172)												
Total Electric Production	(583,947,827)	(583,947,827)												
Electric Transmission														
ED-AN	(207,700,244)	(207,700,244)												
ED-ID	(5,863,982)	(5,863,982)												
ED-WA	(10,681,286)	(10,681,286)												
Total Electric Transmission	(224,245,512)	(224,245,512)												
Electric Distribution														
ED-AN	(215,296)	(215,296)												
ED-ID	(225,192,099)	(225,192,099)												
ED-WA	(358,839,418)	(358,839,418)												
Total Electric Distribution	(584,246,813)	(584,246,813)												
Gas Underground Storage														
1 GD-AN	(16,839,526)		(16,839,526)			(16,839,526)	(16,839,526)		(11,565,386)	(11,565,386)		(5,274,140)	(5,274,140)	
GD-OR	(1,221,039)			(1,221,039)										
Total Gas Underground Storage	(18,060,565)		(16,839,526)	(1,221,039)		(16,839,526)	(16,839,526)		(11,565,386)	(11,565,386)		(5,274,140)	(5,274,140)	
Gas Distribution														
6 GD-AN	(1,822,397)		(1,822,397)			(1,822,397)	(1,822,397)		(1,246,866)	(1,246,866)		(575,531)	(575,531)	
GD-ID	(81,943,259)		(81,943,259)		(81,943,259)	(81,943,259)	(81,943,259)				(81,943,259)		(81,943,259)	
GD-WA	(149,993,554)		(149,993,554)		(149,993,554)	(149,993,554)	(149,993,554)	(149,993,554)						
GD-OR	(115,246,627)			(115,246,627)										
Total Gas Distribution	(349,005,837)		(233,759,210)	(115,246,627)		(231,936,813)	(233,759,210)		(149,993,554)	(1,246,866)	(151,240,420)	(81,943,259)	(575,531)	(82,518,790)
General Plant														
ED-AN	(39,337,383)	(39,337,383)												
ED-ID	(10,769,450)	(10,769,450)												
ED-WA	(20,145,450)	(20,145,450)												
7,4 CD-AA	(72,813,209)	(51,390,107)	(14,936,173)	(6,486,929)		(14,936,173)	(14,936,173)		(10,842,616)	(10,842,616)		(4,093,557)	(4,093,557)	
9,4 CD-AN	(10,979,544)	(8,550,100)	(2,429,444)			(2,429,444)	(2,429,444)		(1,763,606)	(1,763,606)		(665,838)	(665,838)	
9 CD-ID	(6,271,414)	(4,883,738)	(1,387,676)		(1,387,676)	(1,387,676)	(1,387,676)				(1,387,676)		(1,387,676)	
9 CD-WA	(5,024,952)	(3,913,081)	(1,111,871)		(1,111,871)	(1,111,871)	(1,111,871)	(1,111,871)						
8,4 GD-AA	(1,979,269)		(1,381,055)	(598,214)		(1,381,055)	(1,381,055)		(1,002,549)	(1,002,549)		(378,506)	(378,506)	
4 GD-AN	(3,234,757)		(3,234,757)			(3,234,757)	(3,234,757)		(2,348,207)	(2,348,207)		(886,550)	(886,550)	
GD-ID	(2,050,689)		(2,050,689)		(2,050,689)	(2,050,689)	(2,050,689)				(2,050,689)		(2,050,689)	
GD-WA	(8,285,823)		(8,285,823)		(8,285,823)	(8,285,823)	(8,285,823)	(8,285,823)						
GD-OR	(4,795,545)			(4,795,545)										
Total General Plant	(185,687,485)	(138,989,309)	(34,817,488)	(11,880,688)		(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	(1,945,194,039)	(1,531,429,461)	(285,416,224)	(128,348,354)		(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)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	68.680%	31.320%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.593%	27.407%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	68.419%	31.581%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended December 31, 2019	
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	(12,437,354)	(12,437,354)												
Misc Intangible Plt (303000)	ED-AN	(1,966,024)	(1,966,024)												
Total Production/Transmission		(14,403,378)	(14,403,378)												
Distribution															
Franchises (302000)	ED-WA	(227,885)	(227,885)												
Misc Intangible Plt (303000)	ED-WA	(46,332)	(46,332)												
Total Distribution		(274,217)	(274,217)												
General Plant - 303000															
7,4	CD-AA	(3,502,069)	(2,471,691)	(718,379)	(311,999)		(718,379)	(718,379)		(521,493)	(521,493)		(196,886)	(196,886)	
9,4	CD-AN	(111,361)	(86,720)	(24,641)			(24,641)	(24,641)		(17,888)	(17,888)		(6,753)	(6,753)	
	GD-ID	(108,757)		(108,757)			(108,757)	(108,757)				(108,757)		(108,757)	
	GD-WA	(228,579)		(228,579)			(228,579)	(228,579)	(228,579)		(228,579)				
	GD-OR	(100,641)			(100,641)										
Total General Plant - 303000		(4,051,407)	(2,558,411)	(1,080,356)	(412,640)		(337,336)	(743,020)	(1,080,356)	(228,579)	(539,381)	(767,960)	(108,757)	(203,639)	(312,396)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(78,784,389)	(55,604,446)	(16,161,042)	(7,018,901)		(16,161,042)	(16,161,042)		(11,731,785)	(11,731,785)		(4,429,257)	(4,429,257)	
9,4	CD-AN	(60,935)	(47,452)	(13,483)			(13,483)	(13,483)		(9,788)	(9,788)		(3,695)	(3,695)	
9	CD-ID	(32,844)	(25,577)	(7,267)			(7,266)	(7,266)	1		1	(7,267)		(7,267)	
9	CD-WA	(2,686,254)	(2,091,867)	(594,387)			(594,387)	(594,387)	(594,387)		(594,387)		0	0	
	ED-AN	(5,114,213)	(5,114,213)												
	ED-ID	7	7												
	ED-WA	(1,446,710)	(1,446,710)												
8,4	GD-AA	(575,198)		(401,350)	(173,848)		(401,350)	(401,350)		(291,352)	(291,352)		(109,998)	(109,998)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		(88,700,536)	(64,330,258)	(17,177,529)	(7,192,749)		(601,653)	(16,575,875)	(17,177,528)	(594,386)	(12,032,925)	(12,627,311)	(7,267)	(4,542,950)	(4,550,217)
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	6	4	1	1		1	1		1	1		0	0	
9	CD-ID	0	0	0			0	0				0		0	
9	CD-WA	0	0	0			0	0	0						
4	ED-AN	(168,780)	(168,780)												
	ED-WA	0	0												
	GD-WA	0		0			0	0	0		0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(168,774)	(168,776)	1	1		0	1	1	0	1	1	0	0	
Total Accumulated Amortization		(107,598,312)	(81,735,040)	(18,257,884)	(7,605,388)		(938,989)	(17,318,894)	(18,257,883)	(822,965)	(12,572,305)	(13,395,270)	(116,024)	(4,746,589)	(4,862,613)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 System Contract Demand	68.680%	31.320%

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A
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AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.593%	27.407%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%				

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	503,380	118,327	362,279	22,774	503,380	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,771,691	0	0	0	0	2,771,691	0	0	0	0	0	
99		GD-OR / AS	848,402	0	0	0	0	0	0	0	848,402	0	848,402	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,172,661	0	0	7,179,661	7,179,661	0	0	2,086,718	2,086,718	0	906,282	906,282
9		CD-WA / ID / AN	2,013,563	705,669	340,480	521,873	1,568,022	200,510	96,745	148,286	445,541	0	0	
		TOTAL ACCOUNT	16,309,697	823,996	702,759	7,724,308	9,251,063	2,972,201	96,745	2,235,004	5,303,950	848,402	906,282	1,754,684
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,386,268	1,107,973	2,628,550	4,649,745	8,386,268	0	0	0	0	0	0	
99		GD-WA / ID / AN	21,878,714	0	0	0	0	21,878,714	0	0	21,878,714	0	0	
99		GD-OR / AS	3,776,416	0	0	0	0	0	0	0	3,776,416	0	3,776,416	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	113,185,531	0	0	79,884,084	79,884,084	0	0	23,217,748	23,217,748	0	10,083,699	10,083,699
9		CD-WA / ID / AN	30,280,764	9,534,240	5,753,337	8,292,962	23,580,539	2,709,079	1,634,766	2,356,380	6,700,225	0	0	
		TOTAL ACCOUNT	177,507,693	10,642,213	8,381,887	92,826,791	111,850,891	24,587,793	1,634,766	25,574,128	51,796,687	3,776,416	10,083,699	13,860,115
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,104,476	243,879	2,957	1,857,640	2,104,476	0	0	0	0	0	0	
99		GD-WA / ID / AN	889,782	0	0	0	0	889,782	0	0	889,782	0	0	
99		GD-OR / AS	5,885	0	0	0	0	0	0	0	5,885	0	5,885	
8		GD-AA	292,867	0	0	0	0	0	0	204,351	204,351	0	88,516	
7		CD-AA	86,026,872	0	0	60,716,046	60,716,046	0	0	17,646,692	17,646,692	0	7,664,134	7,664,134
9		CD-WA / ID / AN	5,687,512	4,186,357	42,176	200,503	4,429,036	1,189,521	11,984	56,971	1,258,476	0	0	
		TOTAL ACCOUNT	95,007,394	4,430,236	45,133	62,774,189	67,249,558	2,079,303	11,984	17,908,014	19,999,301	5,885	7,752,650	7,758,535
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,480,250	22,732,749	9,543,883	15,203,618	47,480,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,688,506	0	0	0	0	9,323,504	2,534,696	1,830,306	13,688,506	0	0	
99		GD-OR / AS	3,947,326	0	0	0	0	0	0	0	3,947,326	0	3,947,326	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7		CD-AA	7,315,864	0	0	5,163,391	5,163,391	0	0	1,500,703	1,500,703	0	651,770	
9		CD-WA / ID / AN	6,738,056	1,954,321	797,465	2,495,341	5,247,127	555,305	226,593	709,031	1,490,929	0	0	
		TOTAL ACCOUNT	79,216,952	24,687,070	10,341,348	22,862,350	57,890,768	9,878,809	2,761,289	4,072,800	16,712,898	3,947,326	665,960	4,613,286

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	389,242	1,375	1,888	385,979	389,242	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,001,478	247,450	174,215	3,473,136	3,894,801	70,311	49,502	986,864	1,106,677	0	0	
		TOTAL ACCOUNT	5,503,522	248,825	176,103	3,859,115	4,284,043	158,471	49,502	986,864	1,194,837	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,751,424	733,782	217,304	4,800,338	5,751,424	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,591,764	0	0	0	0	1,877,020	286,264	428,480	2,591,764	0	0	
99		GD-OR / AS	880,083	0	0	0	0	0	0	0	0	880,083	880,083	
8		GD-AA	4,971,465	0	0	0	0	0	0	3,468,889	3,468,889	0	1,502,576	
7		CD-AA	13,092,752	0	0	9,240,603	9,240,603	0	0	2,685,716	2,685,716	0	1,166,433	
9		CD-WA / ID / AN	1,161,839	9,378	756,312	139,069	904,759	2,665	214,900	39,515	257,080	0	0	
		TOTAL ACCOUNT	28,449,327	743,160	973,616	14,180,010	15,896,786	1,879,685	501,164	6,622,600	9,003,449	880,083	2,669,009	3,549,092
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	115,659	0	0	115,659	115,659	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	115,659	0	0	115,659	115,659	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,533,894	361,743	13,665	1,158,486	1,533,894	0	0	0	0	0	0	
99		GD-WA / ID / AN	130,631	0	0	0	0	35,776	0	94,855	130,631	0	0	
99		GD-OR / AS	42,477	0	0	0	0	0	0	0	0	42,477	42,477	
8		GD-AA	203,343	0	0	0	0	0	0	141,885	141,885	0	61,458	
7		CD-AA	1,555,973	0	0	1,098,174	1,098,174	0	0	319,177	319,177	0	138,622	
9		CD-WA / ID / AN	92	0	0	72	72	0	0	20	20	0	0	
		TOTAL ACCOUNT	3,466,410	361,743	13,665	2,256,732	2,632,140	35,776	0	555,937	591,713	42,477	200,080	242,557

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX Power Operated Equipment												
99	ED-WA / ID / AN	31,992,481	13,988,510	9,495,210	8,508,761	31,992,481	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,074,149	0	0	0	0	2,405,875	847,685	820,589	4,074,149	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082
9	CD-WA / ID / AN	1,413,892	252,374	373,745	474,921	1,101,040	71,710	106,197	134,945	312,852	0	0	0
	TOTAL ACCOUNT	38,052,835	14,240,884	9,868,955	9,356,672	33,466,511	2,477,585	953,882	1,063,941	4,495,408	43,834	47,082	90,916
	397XXX Communication Equipment												
99	ED-WA / ID / AN	54,677,707	11,330,721	6,661,188	36,685,798	54,677,707	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,139,944	0	0	0	0	787,506	352,194	244	1,139,944	0	0	0
99	GD-OR / AS	1,134,091	0	0	0	0	0	0	0	0	1,134,091	0	1,134,091
8	GD-AA	716,031	0	0	0	0	0	0	499,618	499,618	0	216,413	216,413
7	CD-AA	55,246,686	0	0	38,992,006	38,992,006	0	0	11,332,753	11,332,753	0	4,921,927	4,921,927
9	CD-WA / ID / AN	18,475,969	6,217,253	2,920,909	5,249,630	14,387,792	1,766,583	829,953	1,491,641	4,088,177	0	0	0
	TOTAL ACCOUNT	131,390,428	17,547,974	9,582,097	80,927,434	108,057,505	2,554,089	1,182,147	13,324,256	17,060,492	1,134,091	5,138,340	6,272,431
	398000 Miscellaneous Equipment												
99	ED-WA / ID / AN	191,850	0	6,846	185,004	191,850	0	0	0	0	0	0	0
99	GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99	GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	597,118	0	0	421,434	421,434	0	0	122,487	122,487	0	53,197	53,197
9	CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
	TOTAL ACCOUNT	799,908	0	13,522	606,438	619,960	0	1,897	122,487	124,384	2,367	53,197	55,564
	TOTAL GENERAL PLANT	575,819,825	73,726,101	40,099,085	297,489,698	411,314,884	46,623,712	7,193,376	72,466,031	126,283,119	10,705,523	27,516,299	38,221,822

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,976,183	479,443	0	10,496,740	10,976,183	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,801,863	0	0	0	0	1,022,566	779,297	0	1,801,863	0	0	0
99		GD-OR / AS	425,291	0	0	0	0	0	0	0	0	425,291	0	425,291
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,862,848	0	0	6,961,001	6,961,001	0	0	2,023,166	2,023,166	0	878,681	878,681
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	0
		TOTAL ACCOUNT	23,260,243	479,443	0	17,608,860	18,088,303	1,022,566	779,297	2,066,105	3,867,968	425,291	878,681	1,303,972
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,354,193	1,540,202	(42)	13,814,033	15,354,193	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	698,310	0	0	0	0	0	0	487,253	487,253	0	211,057	211,057
7		CD-AA	104,156,543	0	0	73,511,605	73,511,605	0	0	21,365,632	21,365,632	0	9,279,306	9,279,306
9		CD-WA / ID / AN	446,488	(16)	32,695	315,015	347,694	(5)	9,290	89,509	98,794	0	0	0
		TOTAL ACCOUNT	120,655,534	1,540,186	32,653	87,640,653	89,213,492	(5)	9,290	21,942,394	21,951,679	0	9,490,363	9,490,363
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	452,341	0	0	319,253	319,253	0	0	92,789	92,789	0	40,299	40,299
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	452,341	0	0	319,253	319,253	0	0	92,789	92,789	0	40,299	40,299
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	30,276,728	0	0	21,368,709	21,368,709	0	0	6,210,665	6,210,665	0	2,697,354	2,697,354
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,276,728	0	0	21,368,709	21,368,709	0	0	6,210,665	6,210,665	0	2,697,354	2,697,354
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	62,690	62,690	0	0	62,690	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	2,104,653	0	0	1,485,422	1,485,422	0	0	431,727	431,727	0	187,504	187,504
9		CD-WA / ID / AN	18,426,841	14,349,534	0	0	14,349,534	4,077,307	0	0	4,077,307	0	0	0
		TOTAL ACCOUNT	20,594,184	14,412,224	0	1,485,422	15,897,646	4,077,307	0	431,727	4,509,034	0	187,504	187,504
		TOTAL	296,070,234	16,431,853	32,653	199,587,544	216,052,050	5,099,868	788,587	51,427,185	57,315,640	425,291	22,277,253	22,702,544

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
ADFIT - Common Plant (For Report APL)						
7	282900	CD-AA	(86,277,772)	(60,893,126)	(17,698,159)	(7,686,487)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(781,385)	(608,488)	(172,897)	0
7	282919	CD-AA	(1,466,729)	(1,035,188)	(300,870)	(130,671)
7	283750	CD-AA	(225,568)	(159,201)	(46,271)	(20,096)
Total			(88,751,454)	(62,696,003)	(18,218,197)	(7,837,254)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-WKC-12A
COMMON WORKING CAPITAL	
For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
	Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1 151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1 151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4 154100 Plant Materials & Oper Supplies	0	0	3,659,346	3,659,346	0	0	0	0	3,659,346
1 154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1 154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4 154500 Supply Chain Receiving Inventory	0	0	21	21	0	0	0	0	21
7/4 154550 Supply Chain Average Cost Variance	0	0	(3,145)	(3,145)	0	0	0	0	(3,145)
7/4 154560 Supply Chain Invoice Price Variance	0	0	44	44	0	0	0	0	44
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	47,956,710	23,112,897	0	71,069,607	44,462,479	21,391,932	3,494,231	1,720,965	0
TOTAL	47,956,710	23,112,897	3,656,266	74,725,873	44,462,479	21,391,932	3,494,231	1,720,965	3,656,266

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
99 Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.578%	20.513%	8.909%	30.811%	27.407%	100.000%

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	<u>179,021</u>	<u>(3,562,717)</u>		<u>(275,350)</u>
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	<u>1,074,127</u>	<u>(21,376,303)</u>		<u>(2,706,801)</u>
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	Adjustment for Finalizing Tax Return	Ending Balance
201812			(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201901	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201902	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201903	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201904	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201905	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201906	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201907	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201908	\$ (266,005.71)	\$ -	(266,005.71)	-	\$(266,005.71)		\$(266,005.71)
201909	\$ (266,005.71)	\$ 118,979.00	(147,026.71)	-	\$(147,026.71)		\$(147,026.71)
201910	\$ (147,026.71)	\$ -	(147,026.71)	-	\$(147,026.71)		\$(147,026.71)
201911	\$ (147,026.71)	\$ -	(147,026.71)	-	\$(147,026.71)		\$(147,026.71)
201912	\$ (147,026.71)	\$ 137,682.00	(9,344.71)	-	\$(9,344.71)		\$(9,344.71)
		\$ 256,661.00					

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		(91,499,580)	(4,178,365)	(3,825,847)	(68,264,430)	(15,230,937)
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		(508,390)	(35,678)	(11,249)	(191,511)	(269,952)
Total Deferred FIT	M	(92,007,969)	(4,214,043)	(3,837,096)	(68,455,941)	(15,500,889)

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	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

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	Report ID: G-PLT-12A
GAS UTILITY PLANT	
For Twelve Months Ended December 31, 2019 Average of Monthly Averages Basis	

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%

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

Line No.	DESCRIPTION	Deferred Debits and Credits
	Adjstment Number	1.02
	Workpaper Reference	G-DDC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	15
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>15</u>
26	OPERATING INCOME BEFORE FIT	(15)
	FEDERAL INCOME TAX	
27	Current Accrual	(3)
28	Debt Interest	0
29	Deferred FIT	-
30	Amort ITC	<u>-</u>
31	NET OPERATING INCOME	<u>\$ (12)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	<u>-</u>
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(1)
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ (1)</u>

AVISTA UTILITIES
DEFERRED DEBITS AND CREDITS ADJUSTMENT
TWELVE MONTHS ENDED DECEMBER 31, 2019

Description	APL Reference	Rate Base			UG-110877 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment		
Customer Advances	10	(2,939)	(2,397)	(542)	Test Year	-	-	-		G-DDC-5
Customer Deposits	11	(567,846)	(567,872)	26	Test Year	14,594	-	14,594	905000 Cust Acctg	G-DDC-7
Sub-Total Deferred Debits and Credits		(570,785)	(570,269)	-516		14,594	-	14,594		
Excess Nat Gas Line Ext	3		8,133,778							
Gas Stored	1		3,936,095							
Gas Inventory	2		6,475,580							
Working Capital	12		3,494,231							
AFUDC			325,534							
AMI Deferral A/D			(530,214)							
G-APL-12A Check total			21,264,735							

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

AVISTA UTILITIES
RATE BASE ADJUSTMENT - CUSTOMER ADVANCES
TWELVE MONTHS ENDED DECEMBER 31, 2019

CALCULATION OF AVERAGE OF MONTHLY AVERAGES:

PERIOD		TOTAL			ELECTRIC			TOTAL	GAS		
		Customer Advance Bal	EDWA Wash	EDID Idaho	EDWA Wash	EDID Idaho	Customer Advance Bal		GDWA Wash	GDID Idaho	
		252000	252000	252000			252000	252000	252000		
			WA	ID							
	Dec 2018	(2,139,174)	(1,018,716)	(1,120,458)			(3,031)	0			(3,031)
	Dec 2019	(2,083,490)	(826,598)	(1,256,892)			0	0			0
TOTAL		(4,222,664)	(1,845,314)	(2,377,350)			(3,031)	0			(3,031)
	Divide by 2	÷2	÷2	÷2			÷2	÷2			÷2
Beg/End Mo Avg											
	Jan 2019	(2,111,332)	(922,657)	(1,188,675)			(1,516)	0			(1,516)
	Feb 2019	(2,227,530)	(1,009,696)	(1,217,834)			(3,031)	0			(3,031)
	Mar 2019	(2,174,806)	(1,008,408)	(1,166,398)			(2,694)	0			(2,694)
	Apr 2019	(2,141,982)	(1,008,408)	(1,133,574)			(2,694)	0			(2,694)
	May 2019	(2,148,199)	(1,024,614)	(1,123,585)			(2,694)	0			(2,694)
	Jun 2019	(2,121,406)	(986,454)	(1,134,952)			(2,694)	0			(2,694)
	Jul 2019	(2,139,921)	(976,302)	(1,163,619)			(2,021)	0			(2,021)
	Aug 2019	(2,028,398)	(900,914)	(1,127,484)			(2,021)	0			(2,021)
	Sep 2019	(2,085,674)	(900,914)	(1,184,760)			(2,021)	0			(2,021)
	Oct 2019	(2,002,644)	(839,914)	(1,162,730)			(2,021)	0			(2,021)
	Nov 2019	(1,994,016)	(803,054)	(1,190,962)			0	2,021			(2,021)
		(2,081,091)	(803,054)	(1,278,037)			(2,021)	(2,021)			0
TOTAL		(25,256,999)	(11,184,389)	(14,072,610)			(25,428)	0			(25,428)
	Divide by 12	÷12	÷12	÷12			÷12	÷12			÷12
Ave Monthly Average		(2,104,750)	(932,032)	(1,172,718)			(2,119)	0			(2,119)

PERIOD		TOTAL		ELECTRIC		GAS	
		Customer Advance Bal	252000	Wash	Idaho	Wash	Idaho
		252000	252000	252000	252000	252000	252000
	Dec 2018		CDA				
	Dec 2019	0					
TOTAL		0					
	Divide by 2	÷2					
Beg/End Mo Avg							
	Jan 2019	0					
	Feb 2019	0					
	Mar 2019	0					
	Apr 2019	0					
	May 2019	0					
	Jun 2019	0					
	Jul 2019	0					
	Aug 2019	2,649					
	Sep 2019	(162)					
	Oct 2019	(209,224)					
	Nov 2019	0					
TOTAL		(206,737)					
	Divide by 12	÷12					
Ave Monthly Average		(17,228)					
		(14,866)	(6,941)	(3,539)	(2,939)	(1,447)	

ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:

WWP Elec	Distribution Plant	Percentage	Unassigned Advances	
			Account	252000
	WA	40.29%	(6,941)	
	ID	20.54%	(3,539)	
WWP Gas	WA	17.06%	(2,939)	
	ID	8.40%	(1,447)	
WPNG Gas	OR	13.71%	(2,362)	
TOTAL		100.0%	(17,228)	

RECAP

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDA	(14,866)	(6,941)	(3,539)	(2,939)	(1,447)
252000 ED	(2,104,750)	(932,032)	(1,172,718)		
252000 GD	(2,119)			0	(2,119)
TOTALS	(\$2,121,735)	(\$938,973)	(\$1,176,257)	(\$2,939)	(\$3,566)

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,120,458.26)	(97,376.00)	(1,217,834.26)
201902	(1,217,834.26)	51,436.00	(1,166,398.26)
201903	(1,166,398.26)	32,824.12	(1,133,574.14)
201904	(1,133,574.14)	9,989.00	(1,123,585.14)
201905	(1,123,585.14)	(11,366.38)	(1,134,951.52)
201906	(1,134,951.52)	(28,667.00)	(1,163,618.52)
201907	(1,163,618.52)	36,134.32	(1,127,484.20)
201908	(1,127,484.20)	(57,275.94)	(1,184,760.14)
201909	(1,184,760.14)	22,030.00	(1,162,730.14)
201910	(1,162,730.14)	(28,232.00)	(1,190,962.14)
201911	(1,190,962.14)	(87,075.00)	(1,278,037.14)
201912	(1,278,037.14)	21,145.00	(1,256,892.14)
		(136,433.88)	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(1,018,716.00)	9,020.00	(1,009,696.00)
201902	(1,009,696.00)	1,288.00	(1,008,408.00)
201903	(1,008,408.00)	0.00	(1,008,408.00)
201904	(1,008,408.00)	(16,206.00)	(1,024,614.00)
201905	(1,024,614.00)	38,160.00	(986,454.00)
201906	(986,454.00)	10,152.00	(976,302.00)
201907	(976,302.00)	75,388.00	(900,914.00)
201908	(900,914.00)	0.00	(900,914.00)
201909	(900,914.00)	61,000.00	(839,914.00)
201910	(839,914.00)	36,860.00	(803,054.00)
201911	(803,054.00)	0.00	(803,054.00)
201912	(803,054.00)	(23,544.00)	(826,598.00)
		192,118.00	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	(3,031.20)	0.00	(3,031.20)
201902	(3,031.20)	336.80	(2,694.40)
201903	(2,694.40)	0.00	(2,694.40)
201904	(2,694.40)	0.00	(2,694.40)
201905	(2,694.40)	0.00	(2,694.40)
201906	(2,694.40)	673.60	(2,020.80)
201907	(2,020.80)	0.00	(2,020.80)
201908	(2,020.80)	0.00	(2,020.80)
201909	(2,020.80)	0.00	(2,020.80)
201910	(2,020.80)	0.00	(2,020.80)
201911	(2,020.80)	2,020.80	0.00
201912	0.00	0.00	0.00
		3,031.20	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	0.00	0.00	0.00
201902	0.00	0.00	0.00
201903	0.00	0.00	0.00
201904	0.00	0.00	0.00
201905	0.00	0.00	0.00
201906	0.00	0.00	0.00
201907	0.00	0.00	0.00
201908	0.00	0.00	0.00
201909	0.00	0.00	0.00
201910	0.00	2,020.80	2,020.80
201911	0.00	(2,020.80)	(2,020.80)
201912	0.00	0.00	0.00
		0.00	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201901	0.00	0.00	0.00
201902	0.00	0.00	0.00
201903	0.00	0.00	0.00
201904	0.00	0.00	0.00
201905	0.00	0.00	0.00
201906	0.00	0.00	0.00
201907	0.00	0.00	0.00
201908	0.00	2,649.40	2,649.40
201909	2,649.40	(2,811.23)	(161.83)
201910	(161.83)	(209,061.97)	(209,223.80)
201911	(209,223.80)	209,223.80	0.00
201912	0.00	0.00	0.00
		0.00	

Prep by: _____ 1st Review: _____

Date: 4/27/2020 Mgr. Review: _____

AVISTA UTILITIES
Washington Customer Deposits

Date	No. of Accounts	Deposits Held
12/31/2018	9,330	2,522,232.00
1/31/2019	9,408	2,530,422.33
2/28/2019	9,377	2,552,701.93
3/31/2019	9,393	2,541,602.24
4/30/2019	9,521	2,541,530.25
5/31/2019	9,583	2,557,639.85
6/30/2019	9,642	2,533,438.43
7/31/2019	9,661	2,537,851.61
8/31/2019	9,873	2,554,452.25
9/30/2019	10,038	2,580,404.96
10/31/2019	10,306	2,589,256.27
11/30/2019	10,509	2,660,500.06
12/31/2019	10,754	2,712,276.86

(Dec 2018 + Dec 2019) / 2 \$2,617,254.43

AMA Deposits \$2,566,421.22

Allocate WA Deposits to Service (1):

WA Electric	77.874%	\$1,998,574.86
WA Gas	22.126%	\$567,846.36
TOTAL		<u>\$2,566,421.22</u>

For Commission Basis Historical 2019 Rate	
<u>Int. Rate Per WAC for 2020</u>	<u>Allocate to Service:</u>
2.57%	\$51,363.37
2.57%	\$14,593.65
	<u>\$65,957.03</u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A.
 This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

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

Line No.	DESCRIPTION	Working Capital
	Adjstment Number	1.03
	Workpaper Reference	G-WC
	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	7
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (7)</u>
	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	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>(1,144)</u>
47	TOTAL RATE BASE	<u>\$ (1,144)</u>

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

Line No.	Description	12.2019 AMA	Adjustment	Adjusted
1	AVERAGE INVESTED CAPITAL			
2	Common Equity	1,896,630,249		1,896,630,249
3	Trust Originated Preferred Securities	51,547,000		51,547,000
4	Long-Term Debt	1,659,998,393		1,659,998,393
5	Unamortized Debt Expense & Reacq. Gain/Loss	(21,400,602)		(21,400,602)
6	Current Portion Long Term Debt	88,416,667		88,416,667
7	Notes Payable - Current	137,612,500		137,612,500
8				
9	Total Average Invested Capital	3,812,804,206	-	3,812,804,206
10				
11	AVERAGE OPERATING INVESTMENTS			
12				
13	Electric Utility Plant	4,260,288,190		4,260,288,190
14	Electric Accumulated Depreciation	(1,484,235,016)		(1,484,235,016)
15	Gas Utility Plant	1,278,676,973		1,278,676,973
16	Gas Accumulated Depreciation	(388,424,682)		(388,424,682)
17	WPNG Acquisition Adjustment	(430,515,571)		(430,515,571)
18	WPNG Acquisition Adju. Accum. Amort.	411,541,364		411,541,364
19	Common Plant	626,325,378		626,325,378
20	Common Accumulated Depreciation	(180,220,308)		(180,220,308)
21	Customer Deposits and Advances	(6,095,767)		(6,095,767)
22	Accumulated Deferred Taxes	(845,315,520)		(845,315,520)
23	Other Regulatory Assets/Liabilities	17,512,946		17,512,946
24	Unrecovered Purchased Gas Costs - PGA	(5,006,436)		(5,006,436)
25	Conservation Programs	10,456,806		10,456,806
26	Provision for Pensions	0		0
27	Investment in Exchange Power	544,173		544,173
28	Total Average Operating Investment	3,265,532,530	-	3,265,532,530
29				
30				
31	Construction Work in Progress			
32				
33	Electric and Gas Construction Work in Process	169,094,177		169,094,177
34	Preliminary Surveys	89,344		89,344
35	Total Construction Work in Progress	169,183,521	-	169,183,521
36				
37	Non-Utility / Nonoperating Investments			
38				
39	Non-Utility Property	17,247,671		17,247,671
40	Investment in Subsidiaries	199,477,435		199,477,435
41	Other Investments & FAS 133	11,624,984		11,624,984
42	Other Special Funds	160		160
43	Special Deposits and Temporary Investments	1,118,950		1,118,950
44	Misc. Deferred Charges / Other Deferred Credits Net	(28,921,442)		(28,921,442)
45	Receivable/Payable Associated Co.-Net	(9,472,855)		(9,472,855)
46	Derivative Assets/Liabilities Net	92,874,032		92,874,032
47	Accumulated Deferred Federal Income Tax	9,699,395		9,699,395
48	FAS 109 Regulatory Asset/Liability Net	(0)		(0)
49	Other Accounts and Notes Receivable	0		0
50	Other Current and Accrued Liabilities	(2,283,015)		(2,283,015)
51	Total Non Operating Investment	291,365,316	-	291,365,316
52				
53	Total Average Investments	3,726,081,368	-	3,726,081,368
54				
55	Total Investor Supplied Capital	86,722,838	-	86,722,838
56				

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

Line No.	Description			
II - ALLOCATION OF WORKING CAPITAL - OPERATING & NON-OPERATING (Revised 1/1/18 WA Docket UE-170485/UG-170486)				
	Rate Base	3,311,615,714		3,311,615,714
	Non-Utility Investments	414,465,654	-	414,465,654
	Total Investment	<u>3,726,081,368</u>	-	<u>3,726,081,368</u>
	Ratio:			
	Rate Base	88.88%		88.88%
	Non-Utility Investments	11.12%		11.12%
	Total Investment	<u>100.0%</u>		<u>100.0%</u>
	Working Capital Allocation:			
	Operating (Rate Base Portion)	77,079,258		77,079,258
	Non-Operating (Non-Utility Investment Portion)	9,643,580		9,643,580
	Total Working Capital	<u>86,722,838</u>		<u>86,722,838</u>

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

Total Non-Operating Working Capital (from ISWC) = 9,643,580

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	42,945,822	(4,775,575)	38,170,247	100.00%			65.64%	34.36%			
	ED.ID	0	0	0	100.00%				100.00%			
	GD.AN	0	0	0		100.00%				68.68%	31.32%	
	GD.ID	11,469	(1,275)	10,194		100.00%					100.00%	
	GD.OR	2,101,164	(233,649)	1,867,515			100.00%					100.00%
	GD.WA	27,154	(3,020)	24,135		100.00%				100.00%		
1 Total		45,085,610	(5,013,520)	40,072,090								
2	CD.AA	(25,666,164)	2,854,077	(22,812,087)	52.20%	33.92%	13.88%	65.50%	34.50%	66.16%	33.84%	100.00%
	CD.ID	3,690	(410)	3,280	60.61%	39.39%			100.00%		100.00%	
	CD.WA	(615,618)	68,457	(547,161)	60.61%	39.39%		100.00%		100.00%		
	ED.AN	(61,172)	6,802	(54,370)	100.00%			65.50%	34.50%			
	ED.ID	3,923,406	(436,283)	3,487,123	100.00%				100.00%			
	ED.WA	12,925,191	(1,437,281)	11,487,910	100.00%			100.00%				
	GD.AA	0	0	0		70.97%	29.03%			66.16%	33.84%	100.00%
	GD.AN	(10,748)	1,195	(9,553)		100.00%				66.16%	33.84%	
	GD.ID	716,888	(79,718)	637,170		100.00%					100.00%	
	GD.WA	2,535,193	(281,913)	2,253,280		100.00%				100.00%		
2 Total		(6,249,333)	694,926	(5,554,407)								
4	CD.AA	85,488,249	(9,506,293)	75,981,956	70.58%	20.51%	8.91%	69.19%	30.81%	72.59%	27.41%	100.00%
	CD.AN	(57,560)	6,401	(51,160)	77.87%	22.13%		69.19%	30.81%	72.59%	27.41%	
	CD.ID	(14,585)	1,622	(12,963)	77.87%	22.13%			100.00%		100.00%	
	CD.WA	(1,015,731)	112,949	(902,782)	77.87%	22.13%		100.00%		100.00%		
	ED.AN	(11,741,061)	1,305,606	(10,435,455)	100.00%			69.19%	30.81%			
	ED.ID	2,610,015	(290,234)	2,319,781	100.00%				100.00%			
	ED.MT	2,901	(323)	2,579	100.00%			69.19%	30.81%			
	ED.WA	7,423,755	(825,522)	6,598,233	100.00%			100.00%				
	GD.AA	2,114,516	(235,134)	1,879,382		69.78%	30.22%			72.59%	27.41%	100.00%
	GD.AN	(3,810,693)	423,749	(3,386,944)		100.00%				72.59%	27.41%	
	GD.ID	1,443,542	(160,522)	1,283,020		100.00%					100.00%	
	GD.WA	1,169,947	(130,098)	1,039,849		100.00%				100.00%		
4 Total		83,613,294	(9,297,798)	74,315,496								
20	ED.ID	(5,122,010)	569,568	(4,552,443)	ED.AN	ED.ID	ED.WA	65.64%	34.36%			
	ED.MT	(7,425,448)	825,710	(6,599,738)	0.00%	100.00%		65.64%	34.36%			
	ED.OR	423,586	(47,103)	376,483	100.00%			65.64%	34.36%			
	ED.WA	(17,530,894)	1,949,435	(15,581,458)	0.00%		100.00%	65.64%	34.36%			
	GD.ID	(1,447,141)	160,922	(1,286,219)		100.00%					100.00%	
	GD.OR	(32,900)	3,658	(29,241)			100.00%					100.00%
	GD.WA	(4,591,927)	510,622	(4,081,305)		100.00%				100.00%		
20 Total		(35,726,733)	3,972,813	(31,753,921)								
Grand Total		86,722,838	(9,643,580)	77,079,259								

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

Total Non-Operating Working Capital (from ISWC) = 9,643,580

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	42,945,822	(4,775,575)	38,170,247	65.64%	34.36%	0.00%	0.00%	0.00%	25,054,950	13,115,297	0	0	0
	ED.ID	0	0	0	0.00%	100.00%	0.00%	0.00%	0.00%	0	0	0	0	0
	GD.AN	0	0	0	0.00%	0.00%	68.68%	31.32%	0.00%	0	0	0	0	0
	GD.ID	11,469	(1,275)	10,194	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	10,194	0
	GD.OR	2,101,164	(233,649)	1,867,515	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	1,867,515
	GD.WA	27,154	(3,020)	24,135	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	24,135	0	0
1 Total		45,085,610	(5,013,520)	40,072,090						25,054,950	13,115,297	24,135	10,194	1,867,515
2	CD.AA	(25,666,164)	2,854,077	(22,812,087)	34.19%	18.01%	22.44%	11.48%	13.88%	(7,799,623)	(4,108,776)	(5,119,671)	(2,618,137)	(3,165,880)
	CD.ID	3,690	(410)	3,280	0.00%	60.61%	0.00%	39.39%	0.00%	0	1,988	0	1,292	0
	CD.WA	(615,618)	68,457	(547,161)	60.61%	0.00%	39.39%	0.00%	0.00%	(331,658)	0	(215,504)	0	0
	ED.AN	(61,172)	6,802	(54,370)	65.50%	34.50%	0.00%	0.00%	0.00%	(35,610)	(18,759)	0	0	0
	ED.ID	3,923,406	(436,283)	3,487,123	0.00%	100.00%	0.00%	0.00%	0.00%	0	3,487,123	0	0	0
	ED.WA	12,925,191	(1,437,281)	11,487,910	100.00%	0.00%	0.00%	0.00%	0.00%	11,487,910	0	0	0	0
	GD.AA	0	0	0	0.00%	0.00%	46.95%	24.01%	29.03%	0	0	0	0	0
	GD.AN	(10,748)	1,195	(9,553)	0.00%	0.00%	66.16%	33.84%	0.00%	0	0	(6,321)	(3,232)	0
	GD.ID	716,888	(79,718)	637,170	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	637,170	0
	GD.WA	2,535,193	(281,913)	2,253,280	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	2,253,280	0	0
2 Total		(6,249,333)	694,926	(5,554,407)						3,321,019	(638,424)	(3,088,215)	(1,982,908)	(3,165,880)
4	CD.AA	85,488,249	(9,506,293)	75,981,956	48.83%	21.75%	14.89%	5.62%	8.91%	37,103,670	16,522,875	11,314,475	4,271,704	6,769,232
	CD.AN	(57,560)	6,401	(51,160)	53.88%	23.99%	16.06%	6.06%	0.00%	(27,565)	(12,275)	(8,218)	(3,102)	0
	CD.ID	(14,585)	1,622	(12,963)	0.00%	77.87%	0.00%	22.13%	0.00%	0	(10,094)	0	(2,868)	0
	CD.WA	(1,015,731)	112,949	(902,782)	77.87%	0.00%	22.13%	0.00%	0.00%	(703,023)	0	(199,759)	0	0
	ED.AN	(11,741,061)	1,305,606	(10,435,455)	69.19%	30.81%	0.00%	0.00%	0.00%	(7,220,187)	(3,215,268)	0	0	0
	ED.ID	2,610,015	(290,234)	2,319,781	0.00%	100.00%	0.00%	0.00%	0.00%	0	2,319,781	0	0	0
	ED.MT	2,901	(323)	2,579	69.19%	30.81%	0.00%	0.00%	0.00%	1,784	794	0	0	0
	ED.WA	7,423,755	(825,522)	6,598,233	100.00%	0.00%	0.00%	0.00%	0.00%	6,598,233	0	0	0	0
	GD.AA	2,114,516	(235,134)	1,879,382	0.00%	0.00%	50.65%	19.12%	30.22%	0	0	951,954	359,404	568,024
	GD.AN	(3,810,693)	423,749	(3,386,944)	0.00%	0.00%	72.59%	27.41%	0.00%	0	0	(2,458,684)	(928,260)	0
	GD.ID	1,443,542	(160,522)	1,283,020	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	1,283,020	0
	GD.WA	1,169,947	(130,098)	1,039,849	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	1,039,849	0	0
4 Total		83,613,294	(9,297,798)	74,315,496						35,752,912	15,605,813	10,639,617	4,979,897	7,337,257
20	ED.ID	(5,122,010)	569,568	(4,552,443)	0.00%	100.00%	0.00%	0.00%	0.00%	0	(4,552,443)	0	0	0
	ED.MT	(7,425,448)	825,710	(6,599,738)	65.64%	34.36%	0.00%	0.00%	0.00%	(4,332,068)	(2,267,670)	0	0	0
	ED.OR	423,586	(47,103)	376,483	65.64%	34.36%	0.00%	0.00%	0.00%	247,124	129,360	0	0	0
	ED.WA	(17,530,894)	1,949,435	(15,581,458)	100.00%	0.00%	0.00%	0.00%	0.00%	(15,581,458)	0	0	0	0
	GD.ID	(1,447,141)	160,922	(1,286,219)	0.00%	0.00%	0.00%	100.00%	0.00%	0	0	0	(1,286,219)	0
	GD.OR	(32,900)	3,658	(29,241)	0.00%	0.00%	0.00%	0.00%	100.00%	0	0	0	0	(29,241)
	GD.WA	(4,591,927)	510,622	(4,081,305)	0.00%	0.00%	100.00%	0.00%	0.00%	0	0	(4,081,305)	0	0
20 Total		(35,726,733)	3,972,813	(31,753,921)						(19,666,403)	(6,690,753)	(4,081,305)	(1,286,219)	(29,241)
Grand Total		86,722,838	(9,643,580)	77,079,259						44,462,479	21,391,933	3,494,232	1,720,965	6,009,650

Adjustment for Special Deposits that earn interest

(3,752,470) (1,144,287)

Working Capital - Filed

40,710,009 21,391,933 2,349,945 1,720,965 6,009,650

Adjustment

- - - - -

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
1	ED.AN	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	ZZ	ZZ	11,366,275.60		11,366,275.60
1	ED.AN	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	ZZ	ZZ	0.00		0.00
1	ED.AN	128300	SPECIAL FUNDS-TRANSMN SRVC RE	ZZ	ZZ	85,519.98		85,519.98
1	ED.AN	134150	OTHER SPECIAL DEPOSITS-ENERGY	ZZ	ZZ	0.00		0.00
1	ED.AN	135600	WORKING FUND-CS2	ZZ	ZZ	0.00		0.00
1	ED.AN	135630	WORKING FUND-COLSTRIP	ZZ	ZZ	710,058.69		710,058.69
1	ED.AN	142150	CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	1,145,985.62		1,145,985.62
1	ED.AN	142500	CUST ACCT REC-UNBILLED REV ELE	ZZ	ZZ	35,472,368.96		35,472,368.96
1	ED.AN	142610	CUST ACCT REC-RESALE ELECTRIC	ZZ	ZZ	9,162,512.40		9,162,512.40
1	ED.AN	143210	OTHER ACCT REC-POWER TRANSACTI	ZZ	ZZ	1,696,923.59		1,696,923.59
1	ED.AN	143220	OTHER ACCT REC-HEADWATER	ZZ	ZZ	23,506.06		23,506.06
1	ED.AN	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	85,585.27		85,585.27
1	ED.AN	143502	OTHER ACCT REC-APP LNMIN SCHOOL	ZZ	ZZ	790.89		790.89
1	ED.AN	151120	FUEL STOCK COAL-COLSTRIP	ZZ	ZZ	2,243,206.66		2,243,206.66
1	ED.AN	151210	FUEL STOCK HOG FUEL-KFGS	ZZ	ZZ	2,455,388.01		2,455,388.01
1	ED.AN	154150	PLANT MAT & OPER NON_STD	ZZ	ZZ	12,354.00		12,354.00
1	ED.AN	154300	PLANT MAT & OPER SUP-COYOTE SP	ZZ	ZZ	1,129,001.40		1,129,001.40
1	ED.AN	154400	PLANT MAT & OPER SUP-COLSTRIP	ZZ	ZZ	3,031,417.70		3,031,417.70
1	ED.AN	165210	PREPAYMENTS-RATHDRM MUN DVLPMNT	ZZ	ZZ	0.00		0.00
1	ED.AN	165240	PREPAYMENTS-BPA TRANS RESERVAT	ZZ	ZZ	96,101.82		96,101.82
1	ED.AN	165250	COLSTRIP PREPAID ASSET	ZZ	ZZ	94,816.17		94,816.17
1	ED.AN	165260	PREPAYMENTS-SPOKANE TRIBE	ZZ	ZZ	448,822.48		448,822.48
1	ED.AN	165270	PREPAYMENTS-REC & CCX	ZZ	ZZ	0.00		0.00
1	ED.AN	165312	GAS IMBALANCE - LANCASTER	ED	AN	(12,741.67)		(12,741.67)
1	ED.AN	165340	GAS IMBALANCE-COYOTE SPRINGS 2	ED	AN	(8,862.93)		(8,862.93)
1	ED.AN	165350	GAS IMBALANCE-RATHDRUM	ED	AN	10,642.51		10,642.51
1	ED.AN	165360	GAS IMBALANCE-NORTHEAST CT	ED	AN	659.72		659.72
1	ED.AN	165370	GAS IMBALANCE-BOULDER PARK	ED	AN	4,735.72		4,735.72
1	ED.AN	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	(2,424.66)		(2,424.66)
1	ED.AN	165390	GAS IMBALANCE-KETTLE FALLS GS	ED	AN	(1,193.67)		(1,193.67)
1	ED.AN	190365	ADFIT-MT Lease Payments	ED	AN	3,541,792.86		3,541,792.86
1	ED.AN	232110	ACCTS PAY-POWER TRANSACTIONS	ZZ	AA/ZZ	(11,013,969.68)		(11,013,969.68)
1	ED.AN	232170	ACCTS PAY-BPA TRANSACTIONS	ZZ	ZZ	(3,385,322.86)		(3,385,322.86)
1	ED.AN	232180	ACCTS PAY-POLE RENTAL	ZZ	ZZ	(390,046.85)		(390,046.85)
1	ED.AN	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(2,149,199.61)		(2,149,199.61)
1	ED.AN	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(4,685,691.69)		(4,685,691.69)
1	ED.AN	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(1,654,664.39)		(1,654,664.39)
1	ED.AN	232635	ACCTS PAY-COLSTRIP TRANSMISSION	ZZ	ZZ	(63,727.09)		(63,727.09)
1	ED.AN	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(277,775.89)		(277,775.89)
1	ED.AN	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(1,318,002.59)		(1,318,002.59)
1	ED.AN	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	(183,333.31)		(183,333.31)

Summary

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
1	ED.AN	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	0.00		0.00
1	ED.AN	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(806,923.70)		(806,923.70)
1	ED.AN	241200	MISC LIAB-FOREST USE PERMITS	ED	AN	0.00		0.00
1	ED.AN	242060	MISC LIAB-FOREST USE PERMITS	ZZ	ZZ	(2,704,771.93)		(2,704,771.93)
1	ED.AN	242375	MISC LIAB-MT LEASE PAYMENTS	ZZ	ZZ	(941,364.12)		(941,364.12)
1	ED.AN	242385	MISC LIAB-MT INVASIVE SPECIES FEE	ED	AN	(263,027.79)		(263,027.79)
1	ED.AN	242500	MISC LIABILITY-MISC NON-MON PW	ZZ	ZZ	(9,599.19)		(9,599.19)
1	ED.AN Total					42,945,822.49	0.00	42,945,822.49
1	ED.ID	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	0.00		0.00
1	ED.ID Total					0.00	0.00	0.00
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00		0.00
1	GD.AN Total					0.00	0.00	0.00
1	GD.ID	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	11,469.35		11,469.35
1	GD.ID Total					11,469.35	0.00	11,469.35
1	GD.OR	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	OR	(7,997.06)		(7,997.06)
1	GD.OR	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	OR	2,252,975.66		2,252,975.66
1	GD.OR	144600	ACCUMULATED RETAIL REINSTATEME	GD	OR	0.00		0.00
1	GD.OR	144700	ACCUMULATED RETAIL RECOVERIES	GD	OR	0.00		0.00
1	GD.OR	165320	GAS IMBALANCE-AVISTA LDC	GD	OR	(124,162.81)		(124,162.81)
1	GD.OR	190200	ADFIT INJURY AND DAMAGE	GD	AS/OR	4,899.89		4,899.89
1	GD.OR	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AS/OR	(730,926.08)		(730,926.08)
1	GD.OR	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	CA/OR	707,592.75		707,592.75
1	GD.OR	236250	MOTOR VEHICLE TAX-OREGON	ZZ	ZZ	0.00		0.00
1	GD.OR	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	0.00		0.00
1	GD.OR	236690	OR REGULATORY BETC	ZZ	ZZ	0.00		0.00
1	GD.OR	242400	STATE COMMISSION FEE ACCRUED	GD	OR	96,443.12		96,443.12
1	GD.OR	242770	LOW INCOME ENERGY ASSIST	GD	OR	(97,661.07)		(97,661.07)
1	GD.OR Total					2,101,164.40	0.00	2,101,164.40
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	27,154.12		27,154.12
1	GD.WA Total					27,154.12	0.00	27,154.12
1 Total						45,085,610.36	0.00	45,085,610.36
2	CD.AA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	CA	0.00		0.00
2	CD.AA	144600	ACCUMULATED RETAIL REINSTATEME	GD	CA	0.00		0.00
2	CD.AA	144700	ACCUMULATED RETAIL RECOVERIES	GD	CA	0.00		0.00
2	CD.AA	144990	ACC PROV FOR UNCOLLECTIBLES-RE	CD	AA	(26,551,892.37)		(26,551,892.37)
2	CD.AA	190810	ADFIT BAD DEBT RESERVE & WRITE	CD	AA	885,728.05		885,728.05
2	CD.AA Total					(25,666,164.32)	0.00	(25,666,164.32)
2	CD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	ID	0.00		0.00
2	CD.ID	144600	ACCUMULATED RETAIL REINSTATEME	CD	ID	0.00		0.00
2	CD.ID	144700	ACCUMULATED RETAIL RECOVERIES	CD	ID	0.00		0.00
2	CD.ID	242400	STATE COMMISSION FEE ACCRUED	CD	ID	3,690.43		3,690.43

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
2	CD.ID Total					3,690.43	0.00	3,690.43
2	CD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	WA	0.00		0.00
2	CD.WA	144600	ACCUMULATED RETAIL REINSTATEME	CD	WA	0.00		0.00
2	CD.WA	144700	ACCUMULATED RETAIL RECOVERIES	CD	WA	0.00		0.00
2	CD.WA	242400	STATE COMMISSION FEE ACCRUED	CD	WA	287,184.60		287,184.60
2	CD.WA	242770	LOW INCOME ENERGY ASSIST	CD	WA	(902,802.45)		(902,802.45)
2	CD.WA Total					(615,617.85)	0.00	(615,617.85)
2	ED.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	AN	(61,172.02)		(61,172.02)
2	ED.AN	144610	ACC PROV FOR UNCOLLECTIBLES-RE	ED	AN	0.00		0.00
2	ED.AN	190810	ADFIT BAD DEBT RESERVE & WRITE	ED	AN	0.00		0.00
2	ED.AN Total					(61,172.02)	0.00	(61,172.02)
2	ED.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	ID	3,923,405.91		3,923,405.91
2	ED.ID Total					3,923,405.91	0.00	3,923,405.91
2	ED.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	WA	0.00		0.00
2	ED.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	WA	13,158,830.95		13,158,830.95
2	ED.WA	144700	ACCUMULATED RETAIL RECOVERIES	ED	WA	0.00		0.00
2	ED.WA	232830	CITY OF PALOUSE STREET LIGHTS	ED/ZZ	WA/ZZ	(687.33)		(687.33)
2	ED.WA	242770	LOW INCOME ENERGY ASSIST	ED	WA	(232,952.23)		(232,952.23)
2	ED.WA Total					12,925,191.39	0.00	12,925,191.39
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00		0.00
2	GD.AA Total					0.00	0.00	0.00
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	(10,747.98)		(10,747.98)
2	GD.AN Total					(10,747.98)	0.00	(10,747.98)
2	GD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	ID	716,887.83		716,887.83
2	GD.ID Total					716,887.83	0.00	716,887.83
2	GD.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	WA	0.00		0.00
2	GD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	WA	2,535,193.33		2,535,193.33
2	GD.WA Total					2,535,193.33	0.00	2,535,193.33
2 Total						(6,249,333.28)	0.00	(6,249,333.28)
4	CD.AA	131120	CASH-PAYROLL	ZZ	ZZ	(4,216.81)		(4,216.81)
4	CD.AA	131140	CASH-WORKERS COMPENSATION	ZZ	ZZ	(0.13)		(0.13)
4	CD.AA	131170	CASH - AM&D (METALFX)	ZZ	ZZ	0.00		0.00
4	CD.AA	134120	OTHER SPECIAL DEPOSITS - NEWED	ZZ	ZZ	0.00		0.00
4	CD.AA	134122	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	14,370,782.31		14,370,782.31
4	CD.AA	134123	OTHER SPECIAL DEPOSITS - WELLS FARGO	ZZ	ZZ	16,190,855.73		16,190,855.73
4	CD.AA	134200	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	0.00		0.00
4	CD.AA	135100	WORKING FUNDS-EMPLOYEE	ZZ	ZZ	0.00		0.00
4	CD.AA	135400	WORKING FUND-REAL ESTATE DEPT	ZZ	ZZ	15,000.00		15,000.00
4	CD.AA	135430	WORKING FUND-FLEET MANAGEMENT	ZZ	ZZ	5,000.00		5,000.00
4	CD.AA	136300	TEMP CASH INVEST-AFS SECURITIE	ZZ	ZZ	0.00		0.00
4	CD.AA	142100	CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	60,109,884.21		60,109,884.21

Avista Corp
Summary - Working Capital (Not Combined)
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Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	CD.AA	142200	CUST ACCT REC-CONTRACTS	ZZ	ZZ	35,570.90		35,570.90
4	CD.AA	142350	CUST ACCT REC- NET PRESENTATIO	ZZ	ZZ	(2,767,660.43)		(2,767,660.43)
4	CD.AA	143020	GST	ZZ	ZZ	666,592.88		666,592.88
4	CD.AA	143025	HST	ZZ	ZZ	0.00		0.00
4	CD.AA	143050	OTHER ACCT REC-RETIREE DEDUCTI	ZZ	ZZ	(698,928.20)		(698,928.20)
4	CD.AA	143200	OTHER ACCT REC-OTHER MISC	ZZ	ZZ	1,052,377.44		1,052,377.44
4	CD.AA	143390	OTHER ACCT REC-WILMINGTON TRUS	ZZ	ZZ	0.00		0.00
4	CD.AA	143500	OTHER ACCT REC-MISCELLANEOUS	ZZ	ZZ	1,473,596.56		1,473,596.56
4	CD.AA	143510	CSS ACCOUNTS RECEIVABLES	ZZ	ZZ	0.00		0.00
4	CD.AA	143550	OTHER ACCT REC-DAMAGE CLAIMS	ZZ	ZZ	524,183.96		524,183.96
4	CD.AA	143900	OTHER ACCT REC-DEVELOPERS PROM	ZZ	ZZ	2,773.10		2,773.10
4	CD.AA	144140	ACCUMULATED PROVISION-MISC UNCOLL	ZZ	ZZ	(116,697.49)		(116,697.49)
4	CD.AA	154100	PLANT MATERIALS & OPER SUPPLIE	ZZ	ZZ	41,074,715.62		41,074,715.62
4	CD.AA	154500	SUPPLY CHAIN RECEIVING INVENTO	ZZ	ZZ	233.30		233.30
4	CD.AA	154550	SUPPLY CHAIN AVERAGE COST VARI	ZZ	ZZ	(35,303.37)		(35,303.37)
4	CD.AA	154560	SUPPLY CHAIN INVOICE PRICE VAR	ZZ	ZZ	495.04		495.04
4	CD.AA	163000	STORES EXPENSE UNDISTRIBUTED	ZZ	ZZ	(16,697.79)		(16,697.79)
4	CD.AA	163200	STORES EXPENSE-SUPPLY CHAIN IN	ZZ	ZZ	(1,671.49)		(1,671.49)
4	CD.AA	165100	PREPAYMENTS-PREPAID INSURANCE	ZZ	ZZ	2,813,542.02		2,813,542.02
4	CD.AA	165110	PREPAYMENTS-MISC	ZZ	ZZ	81,161.38		81,161.38
4	CD.AA	165150	PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	8,184,463.85		8,184,463.85
4	CD.AA	165160	LT PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	4,282,411.55		4,282,411.55
4	CD.AA	165180	PREPAYMENTS-CUSTOMER BILLING S	ZZ	ZZ	66,815.37		66,815.37
4	CD.AA	165190	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	0.00		0.00
4	CD.AA	165191	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	1,413,574.32		1,413,574.32
4	CD.AA	165192	RESOURCE DEFERRED OPT EXP - WELLS	ZZ	ZZ	3,149,668.27		3,149,668.27
4	CD.AA	165200	PREPAYMENTS-POSTAGE METERS	ZZ	ZZ	15,528.83		15,528.83
4	CD.AA	165550	PREPAYMENTS-WILMINGTON TRUST	ZZ	ZZ	0.00		0.00
4	CD.AA	171000	INTEREST & DIVIDENDS RECEIVABL	ZZ	ZZ	189,644.94		189,644.94
4	CD.AA	172500	RENTS RECEIVABLE-MISCELLANEOUS	ZZ	ZZ	668,442.38		668,442.38
4	CD.AA	172510	RENTS RECEIVABLE-ACCRUED	ZZ	ZZ	1,856,599.39		1,856,599.39
4	CD.AA	182383	REGULATORY ASSET WORKERS COMP	CD	AA	968,839.11		968,839.11
4	CD.AA	184100	TRANSPORTAION CLEARING	ZZ	ZZ	0.00		0.00
4	CD.AA	184260	PAYROLL BENEFITS CLEARING	ZZ	ZZ	9,754.87		9,754.87
4	CD.AA	184265	PAYROLL BENEFITS CLEARING - NON SERVIC	ZZ	ZZ	(6.36)		(6.36)
4	CD.AA	184270	PAYROLL TAXES CLEARING	ZZ	ZZ	(368,015.25)		(368,015.25)
4	CD.AA	186180	PREPAID AIRPLANE LEASE EXPENSE	ZZ	ZZ	(0.01)		(0.01)
4	CD.AA	186205	PLANT ALLOC OF CLEARING JOURNA	ZZ	ZZ	4,819,792.64		4,819,792.64
4	CD.AA	186400	MISC DEFERRED DEBITS TREASURY	CD	AA	3,933.83		3,933.83
4	CD.AA	190150	ADFIT FAS87 UNFUNDED PENSION	CD/ZZ	AA/AN/ZZ	(13,797,084.67)		(13,797,084.67)
4	CD.AA	190830	ADFIT PAID TIME OFF	CD	AA	2,437,028.35		2,437,028.35

Avista Corp
Summary - Working Capital (Not Combined)
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Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	CD.AA	190860	ADFIT INCENTIVES	CD	AA	(26,324.96)		(26,324.96)
4	CD.AA	228210	PAYMENT/REFUND INJURY & DAMAGE	ZZ	ZZ	0.00		0.00
4	CD.AA	228300	ACCUM PROV FAS106 POST RET MED	ZZ	ZZ	(28,946,156.37)		(28,946,156.37)
4	CD.AA	228320	ACCUM PROV FAS87 ACCUM PEN COS	ZZ	ZZ	74,611,410.20		74,611,410.20
4	CD.AA	228330	HRA - RETIREE	ZZ	ZZ	(4,947,562.87)		(4,947,562.87)
4	CD.AA	228335	HRA - ACTIVE EMPLOYEES	ZZ	ZZ	(6,406,977.45)		(6,406,977.45)
4	CD.AA	228340	ACCUM PROV MED CLAIMS PAYABLE	ZZ	ZZ	(1,086,568.12)		(1,086,568.12)
4	CD.AA	232100	ACCTS PAY-GENERAL	ZZ	ZZ	(8,981,037.19)		(8,981,037.19)
4	CD.AA	232120	ACCTS PAY-PAYROLL OTHER	ZZ	ZZ	(447,073.72)		(447,073.72)
4	CD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	CD	AA	0.00		0.00
4	CD.AA	232160	ACCTS PAY-STAMPS	ZZ	ZZ	542.63		542.63
4	CD.AA	232200	ACCTS PAY-VOUCHERS	ZZ	ZZ	(22,992,818.39)		(22,992,818.39)
4	CD.AA	232300	ACCTS PAY-PAYROLL	ZZ	ZZ	(4,821,118.43)		(4,821,118.43)
4	CD.AA	232350	ACCTS PAY- NET PRESENTATION AC	ZZ	ZZ	2,767,660.43		2,767,660.43
4	CD.AA	232360	ACCTS PAY-NEGATIVE CASH ADJUSTMENT	ZZ	ZZ	(1,684,183.87)		(1,684,183.87)
4	CD.AA	232370	LIABILITY AWARD INCENTIVE ACCR	ZZ	ZZ	(672,787.12)		(672,787.12)
4	CD.AA	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	ZZ	ZZ	(6,888,678.33)		(6,888,678.33)
4	CD.AA	232390	ACCTS PAY-SEVERANCE ACCRUAL	ZZ	ZZ	0.00		0.00
4	CD.AA	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(56,558.25)		(56,558.25)
4	CD.AA	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(45,200.21)		(45,200.21)
4	CD.AA	232670	ACCTS PAY-RESOURCE TRANS FEE	ZZ	ZZ	0.00		0.00
4	CD.AA	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	(61,685.61)		(61,685.61)
4	CD.AA	232820	CUSTOMER REFUNDS PAYABLE-CCB	ZZ	ZZ	0.00		0.00
4	CD.AA	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	(6,896,161.82)		(6,896,161.82)
4	CD.AA	236050	TAXES ACCRUED - STATE	ZZ	ZZ	(387,802.94)		(387,802.94)
4	CD.AA	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	156,234.94		156,234.94
4	CD.AA	236500	USE TAX ACCRUAL	ZZ	ZZ	(119,493.49)		(119,493.49)
4	CD.AA	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(24,481,688.66)		(24,481,688.66)
4	CD.AA	237200	INTEREST ACCRUED - OTHER LIABI	ZZ	ZZ	(226,514.02)		(226,514.02)
4	CD.AA	237210	INTEREST ACCRUED - CUST DEPOSIT	ZZ	ZZ	0.00		0.00
4	CD.AA	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	(16,739.74)		(16,739.74)
4	CD.AA	241200	SALES TAX PAYABLE	ZZ	ZZ	0.00		0.00
4	CD.AA	241300	DIRECTORS WA B&O TAXES PAYABLE	ZZ	ZZ	(9,676.55)		(9,676.55)
4	CD.AA	242050	MISC LIAB-MARGIN CALL DEPOSIT	ZZ	ZZ	(1,473,958.33)		(1,473,958.33)
4	CD.AA	242051	MISC LIAB-MARGIN CALL DEPOSIT CONTRA	ZZ	ZZ	0.00		0.00
4	CD.AA	242090	SETTLEMENT PAYABLE	ZZ	ZZ	0.00		0.00
4	CD.AA	242095	MISC LIAB-MIRABEAU ACCRUED REN	ZZ	ZZ	0.00		0.00
4	CD.AA	242200	MISC LIAB-AUDIT EXP ACC	ZZ	ZZ	315,396.96		315,396.96
4	CD.AA	242700	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(21,388,376.62)		(21,388,376.62)
4	CD.AA	242830	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(968,839.11)		(968,839.11)
4	CD.AA	242900	ACCTS PAYABLE INVENTORY ACCRUA	ZZ	ZZ	(168,411.63)		(168,411.63)

Summary

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	CD.AA	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	ZZ	ZZ	(1,345,486.39)		(1,345,486.39)
4	CD.AA	283150	FAS 106-CURRENT	CD/ZZ	AA/ZZ	3,716,616.61		3,716,616.61
4	CD.AA	283152	FAS 106-CURRENT	CD	AA	(104,910.97)		(104,910.97)
4	CD.AA	283153	FAS 106-CURRENT	CD	AA	896,198.68		896,198.68
4	CD.AA Total					85,488,249.44	0.00	85,488,249.44
4	CD.AN	232700	WA/ID-PROJECT SHARE	CD/ZZ	AA/ZZ	(21,327.86)		(21,327.86)
4	CD.AN	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(36,232.50)		(36,232.50)
4	CD.AN	236220	WA/ID MOTOR VEHICLE TX - WASHI	ZZ	ZZ	0.00		0.00
4	CD.AN	236230	WA/ID MOTOR VEHICLE TX - IDAH	ZZ	ZZ	0.00		0.00
4	CD.AN Total					(57,560.36)	0.00	(57,560.36)
4	CD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	(14,356.10)		(14,356.10)
4	CD.ID	241000	PAYROLL TAX PAYABLE	CD	ID	0.00		0.00
4	CD.ID	241200	SALES TAX PAYABLE	CD	ID	(228.41)		(228.41)
4	CD.ID Total					(14,584.51)	0.00	(14,584.51)
4	CD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(989,299.54)		(989,299.54)
4	CD.WA	236500	TAXES OTHER THAN INC-WA/ID & O	CD	WA	0.00		0.00
4	CD.WA	241000	PAYROLL TAX PAYABLE	CD	WA	0.00		0.00
4	CD.WA	241200	SALES TAX PAYABLE	CD	WA	(4,159.51)		(4,159.51)
4	CD.WA	242780	AVISTA GRANTS ENG SUSTAIN WSU-	CD	WA	(22,272.15)		(22,272.15)
4	CD.WA	242790	MISC LIAB-MOBIUS	CD	WA	0.00		0.00
4	CD.WA Total					(1,015,731.20)	0.00	(1,015,731.20)
4	ED.AN	190200	ADFIT INJURY AND DAMAGE	ED	AN	37,799.17		37,799.17
4	ED.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(10,890,802.31)		(10,890,802.31)
4	ED.AN	232135	ACCTS PAY-LDC GAS BROKER FEES	ED	AN	0.00		0.00
4	ED.AN	242300	MISC LIAB-FERC ADMIN FEE ACC	ED	AN	(698,408.70)		(698,408.70)
4	ED.AN	242310	MISC LIAB-FERC ELEC ADMIN CHG	ED	AN	(189,649.59)		(189,649.59)
4	ED.AN Total					(11,741,061.43)	0.00	(11,741,061.43)
4	ED.ID	190449	ADFIT RATE REFUND	ED	ID	0.16		0.16
4	ED.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	2,610,014.34		2,610,014.34
4	ED.ID	229000	RATE REFUND LIABILITY	ED	ID	0.00		0.00
4	ED.ID	283150	FAS 106-CURRENT	ED	ID	0.00		0.00
4	ED.ID Total					2,610,014.50	0.00	2,610,014.50
4	ED.MT	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	2,901.14		2,901.14
4	ED.MT Total					2,901.14	0.00	2,901.14
4	ED.WA	190449	ADFIT RATE REFUND	ED	WA	179,199.34		179,199.34
4	ED.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	WA	8,097,886.83		8,097,886.83
4	ED.WA	229000	RATE REFUND LIABILITY	ED	WA	0.00		0.00
4	ED.WA	229020	RATE REFUND LIABILITY-REMAND	ED	WA	(853,331.46)		(853,331.46)
4	ED.WA	241200	SALES TAX PAYABLE	ED	WA	0.00		0.00
4	ED.WA	283150	FAS 106-CURRENT	ED	WA	0.00		0.00
4	ED.WA Total					7,423,754.71	0.00	7,423,754.71

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
4	GD.AA	142510	CUST ACCT REC-UNBILLED REV GAS	ZZ	ZZ	12,802,308.00		12,802,308.00
4	GD.AA	142600	CUST ACCT REC-RESALE GAS	ZZ	ZZ	8,017,004.40		8,017,004.40
4	GD.AA	143503	ACCUM PROV FOR INJURY & DAMAGE	ZZ	ZZ	25,106.98		25,106.98
4	GD.AA	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AA	0.00		0.00
4	GD.AA	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	ZZ	ZZ	(18,220,490.51)		(18,220,490.51)
4	GD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	0.00		0.00
4	GD.AA	232140	ACCTS PAY-GAS RESEARCH INSTITU	ZZ	ZZ	41,549.22		41,549.22
4	GD.AA	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(550,962.37)		(550,962.37)
4	GD.AA Total					2,114,515.72	0.00	2,114,515.72
4	GD.AN	190200	ADFIT INJURY AND DAMAGE	GD	AN	10,500.00		10,500.00
4	GD.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AN	(3,821,192.72)		(3,821,192.72)
4	GD.AN Total					(3,810,692.72)	0.00	(3,810,692.72)
4	GD.ID	190305	ADFIT DEPRECIATION STUDY DEFERRAL	GD	ID	1,422.69		1,422.69
4	GD.ID	190449	ADFIT RATE REFUND	GD	ID	0.00		0.00
4	GD.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	ID	1,448,894.00		1,448,894.00
4	GD.ID	229000	RATE REFUND LIABILITY	GD	ID	0.00		0.00
4	GD.ID	254305	DEPRECIATION STUDY DEFERRAL	GD	ID	(6,774.72)		(6,774.72)
4	GD.ID Total					1,443,541.97	0.00	1,443,541.97
4	GD.WA	190449	ADFIT RATE REFUND	GD	WA	79,991.68		79,991.68
4	GD.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	WA	2,322,298.73		2,322,298.73
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	(249,070.42)		(249,070.42)
4	GD.WA	229000	RATE REFUND LIABILITY	GD	WA	(131,842.33)		(131,842.33)
4	GD.WA	241200	SALES TAX PAYABLE	GD	WA	0.00		0.00
4	GD.WA	242770	LOW INCOME ENERGY ASSIST	GD	WA	(851,430.54)		(851,430.54)
4	GD.WA	283150	FAS 106-CURRENT	GD	WA	0.00		0.00
4	GD.WA Total					1,169,947.12	0.00	1,169,947.12
4 Total						83,613,294.38	0.00	83,613,294.38
20	ED.ID	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(5,122,010.32)		(5,122,010.32)
20	ED.ID Total					(5,122,010.32)	0.00	(5,122,010.32)
20	ED.MT	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(7,425,447.95)		(7,425,447.95)
20	ED.MT Total					(7,425,447.95)	0.00	(7,425,447.95)
20	ED.OR	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	423,586.18		423,586.18
20	ED.OR Total					423,586.18	0.00	423,586.18
20	ED.WA	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(17,530,893.53)		(17,530,893.53)
20	ED.WA Total					(17,530,893.53)	0.00	(17,530,893.53)
20	GD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(1,447,140.85)		(1,447,140.85)
20	GD.ID Total					(1,447,140.85)	0.00	(1,447,140.85)
20	GD.OR	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(32,899.56)		(32,899.56)
20	GD.OR Total					(32,899.56)	0.00	(32,899.56)
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(4,591,927.30)		(4,591,927.30)
20	GD.WA Total					(4,591,927.30)	0.00	(4,591,927.30)

Avista Corp
Summary - Working Capital (Not Combined)
For the Twelve Month Period Ended December 31, 2019 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount	Adjustment	Revised
20 Total						(35,726,733.33)	0.00	(35,726,733.33)
Grand Total						\$86,722,838.13	\$0.00	\$86,722,838.13

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	566,282,638	(17,422,849)	548,859,789	395,649,504	(10,981,039)	384,668,465	170,633,134	(6,441,810)	164,191,324
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(530,214)	0	(530,214)	(530,214)	0	(530,214)	0	0	0
4	182332	Regulatory Asset - AFUDC	259,944	168,716	428,660	225,992	122,476	348,468	33,952	46,240	80,192
4	182318	Accumulated Amortization - AFUDC	(13,443)	(16,465)	(29,908)	(10,990)	(11,944)	(22,934)	(2,453)	(4,521)	(6,974)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	9,428,626	9,428,626	0	6,475,580	6,475,580	0	2,953,046	2,953,046
4	252000	Customer Advances	(1,951)	(3,534)	(5,485)	168	(2,565)	(2,397)	(2,119)	(969)	(3,088)
99	235199	Customer Deposits	(567,872)	0	(567,872)	(567,872)	0	(567,872)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Excess	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	10,295,922	0	10,295,922	10,295,922	0	10,295,922	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,162,144)	0	(2,162,144)	(2,162,144)	0	(2,162,144)	0	0	0
C-WKC		Working Capital	5,215,196	0	5,215,196	3,494,231	0	3,494,231	1,720,965	0	1,720,965
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	12,495,438	15,308,407	27,803,845	10,745,093	10,519,642	21,264,735	1,750,345	4,788,765	6,539,110
		NET RATE BASE	578,778,076	(2,114,442)	576,663,634	406,394,597	(461,397)	405,933,200	172,383,479	(1,653,045)	170,730,434

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

MIZUHO						
	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest- Bearing Balance	Monthly Avg Bal
201812	32,776,409		10,964	0.0008	14,035,417	
201901	21,783,808	27,280,108	10,811	0.0008	13,839,223	13,937,320
201902	30,797,453	26,290,630	9,200	0.0008	11,777,115	12,808,169
201903	38,282,494	34,539,974	14,136	0.0008	18,096,087	14,936,601
201904	19,107,754	28,695,124	7,737	0.0008	9,904,007	14,000,047
201905	16,465,288	17,786,521	5,350	0.0008	6,848,500	8,376,253
201906	14,045,005	15,255,146	4,501	0.0008	5,761,575	6,305,037
201907	6,681,229	10,363,117	4,923	0.0008	6,301,664	6,031,619
201908	1,664,255	4,172,742	3,168	0.0008	4,055,153	5,178,408
201909	2,030,510	1,847,382	2,581	0.0008	3,304,634	3,679,893
201910	(326,611)	851,950	-	0.0008	-	1,652,317
201911	3,499,724	1,586,556	1,061	0.0008	1,358,711	679,356
201912	4,060,552	3,780,138	1,037	0.0008	1,327,233	1,342,972
		<u>14,370,782</u>				<u>7,410,666</u>

Adjustment - Reduction to Working Capital Rate Base:

Mizuho	7,410,666
Wells	273,750
Total ADJ	<u>7,684,416</u>

WA Electric Share	3,752,470
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WA Gas Share	1,144,287
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WELLS FARGO

	Ending Balance	Monthly Avg Balance	Interest Income/(Expense)	Effective Interest Rate	Calculated Interest-Bearing Balance	Monthly Avg Bal
201812	45,249,083		686	0.001667	411,600	
201901	30,715,503	37,982,293	945	0.001667	567,000	489,300
201902	32,466,098	31,590,800	(963)	0.001667	577,800	572,400
201903	33,981,370	33,223,734	(1,745)	0.001667	1,047,000	812,400
201904	21,450,206	27,715,788	238	0.001667	142,800	594,900
201905	18,350,267	19,900,237	(250)	0.001667	150,000	146,400
201906	12,128,967	15,239,617	-	0.001667	-	75,000
201907	8,041,681	10,085,324	314	0.001667	188,400	94,200
201908	2,419,671	5,230,676	11	0.001667	6,600	97,500
201909	2,875,330	2,647,501	(178)	0.001667	106,800	56,700
201910	2,023,303	2,449,317	20	0.001667	12,000	59,400
201911	5,337,658	3,680,481	(429)	0.001667	257,400	134,700
201912	3,751,343	4,544,500	(78)	0.001667	46,800	152,100
		<u>16,190,856</u>				<u>273,750</u>

Note: To compute the calculated interest-bearing balance, interest expense was changed to an absolute value.

FERC Accounts 134122 – Other Special Deposits Mizuho and 134123 – Other Special Deposits Wells

Wells Fargo Securities, LLC (Wells) and Mizuho Securities USA, LLC (Mizuho) are registered futures commission merchants (FCM) with the Commodity Futures Trading Commission (CFTC) and members of the National Futures Association (NFA). Avista transacts futures-based swaps for power and natural gas, through ICE (Intercontinental Exchange) Futures Europe, one of the derivative exchanges and Swap Execution Facilities whom both Wells and Mizuho are clearing members.

Clearing members stand in the middle of each trade and become the central counterparty to the trade, thereby guaranteeing financial performance of the contract, mitigating counterparty risk for Avista, and providing more liquid markets. Transactions executed on these exchanges are financially cleared through either Wells or Mizuho. There are stringent requirements including minimum capital levels, operational and technical abilities, and risk management competence that FCM's must meet and maintain to be clearing members.

When Avista enters into a financial transaction, the transaction is assessed initial margin, based on published rates by the Exchange for each futures product (i.e. Mid C Pwr, Mid C Peak, Nymex Alberta, Nymex Malin, etc.) and cash is posted to either Wells or Mizuho into Avista's segregated accounts. Initial margins represent a theoretical loss that could occur over a specified time based on historical price volatility. In addition, transactions are marked to market (MTM) daily to ensure adequate margin which may require an additional deposit to Wells or Mizuho. Avista wires funds to or receives funds from Wells and Mizuho daily. The funds are cumulative of changes in initial margin, MTM changes, fees (commissions, clearing, NFA, etc.), and profit or loss of settled transactions with the net deficit/excess amount either being wired or received.

Minimal interest is calculated by Wells and Mizuho on a minimal portion of Avista's account in slightly different manners. Wells calculates interest daily using the margin excess or deficit amount, based on the 90 day T-Bill rate. Mizuho calculates interest daily using the difference between the ending account balance and the open trade equity balance. The interest income or interest expense is credited or debited to Avista's accounts after month end by Wells and Mizuho.

As described above, for the deposits in FERC Accounts 134122 and 134123, only a minimal portion of the balances earn minimal interest. Avista has determined that of the system AMA balances of \$30.6 million included in these two accounts, approximately \$7.7 million effectively earned interest. Therefore, the Company is proposing to remove Washington's share of these balances that were "interest-bearing" from working capital. WA electric share is \$3.752 million and WA natural gas share is \$1.144 million that will be removed from working capital rate base. The remaining balances included in working capital in FERC Accounts 134122 and 134123 represent the non-interest bearing portion of the account balances. Please see spreadsheet called "WellsMizuho- Calculate Interest-Bearing Amount-2019" for the calculation of the interest-bearing amounts.

This method of treatment is consistent with that discussed with WA Staff (B. Erdahl) and supported within Ms. Erdahl's Working Capital Direct testimony in Docket UE-190334 et al.

Sum of Transaction Amount		FERC Account 419000	FERC Account Description 431100	Grand Total
Transaction Description	Accounting Period	INTEREST AND DIVIDEND INCOME	OTHER INTEREST EXP	
Mizuho Interest Income	201901	(10,964)		(10,964)
	201902	(10,811)		(10,811)
	201903	(9,200)		(9,200)
	201904	(14,136)		(14,136)
	201905	(7,737)		(7,737)
	201906	(5,350)		(5,350)
	201907	(4,501)		(4,501)
	201908	(4,923)		(4,923)
	201909	(3,168)		(3,168)
	201910	(2,581)		(2,581)
	201912	(1,061)		(1,061)
	202001	(1,037)		(1,037)
Mizuho Interest Income Total		(75,468)		(75,468)
WF Interest Expense	201903		963	963
	201904		1,745	1,745
	201906		250	250
	201910		178	178
	201912		429	429
	202001		78	78
WF Interest Expense Total			3,643	3,643
WF Interest Income	201901	(686)		(686)
	201902	(945)		(945)
	201905	(238)		(238)
	201908	(314)		(314)
	201909	(11)		(11)
	201911	(20)		(20)
WF Interest Income Total		(2,213)		(2,213)
Grand Total		(77,681)	3,643	(74,038)

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

Line No.	DESCRIPTION	Remove AMI
	Adjstment Number	1.04
	Workpaper Reference	G-AMI
	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	105
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (105)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	(21,328)
34	General Plant	-
35	Total Plant in Service	(21,328)
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	1,959
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	1,959
40	NET PLANT	(19,369)
41	DEFREED TAXES	1,019
42	Net Plant After DFIT	(18,350)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	(53)
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ (18,403)</u>

WA Electric					
	<u>Plant Cost</u>	<u>Plant A/D</u>	<u>Plant ADFIT</u>	<u>Reg Asset- AFUDC</u>	<u>Reg Asset- AFUDC A/D</u>
	<u>FERC 101000</u>	<u>FERC 108000/111000</u>	<u>FERC 282900</u>	<u>FERC 182332</u>	<u>FERC 182318</u>
12/31/2018	41,365,660	(3,067,117)	(2,820,085)	144,067	(5,133)
1/31/2019	44,114,493	(3,519,545)	(2,905,061)	144,067	(5,133)
2/28/2019	47,291,908	(4,000,521)	(3,000,471)	144,067	(5,133)
3/31/2019	50,978,125	(4,510,802)	(3,095,881)	144,067	(5,133)
4/30/2019	51,507,324	(5,036,253)	(3,194,281)	144,067	(5,133)
5/31/2019	55,404,632	(5,574,344)	(3,292,470)	154,500	(5,220)
6/30/2019	56,868,232	(6,127,252)	(3,388,717)	151,750	(5,370)
7/31/2019	58,605,592	(6,684,690)	(3,485,257)	149,069	(7,784)
8/31/2019	61,903,348	(7,182,526)	(3,564,543)	149,069	(7,865)
9/30/2019	64,771,713	(7,775,574)	(3,660,115)	149,205	(9,088)
10/31/2019	69,041,121	(8,389,650)	(3,756,955)	149,205	(9,170)
11/30/2019	72,468,793	(9,027,292)	(3,870,815)	151,416	(9,270)
12/31/2019	76,766,276	(9,561,793)	(3,960,277)	1,272,537	(144,869)
	57,668,437	(6,178,575)	(3,383,729)	194,899	(12,441)

Net Regulatory Asset

182,457

Note:

The AMA rate base included in ROO, including plant, A/D, ADFIT and regulatory asset (AFUDC) will be removed from CBR results.

Avista

1)AMI ADJ-2019 CBR.xlsx

Rate Base

WA Natural Gas					
	<u>Plant Cost</u>	<u>Plant A/D</u>	<u>Plant ADFIT</u>	<u>Reg Asset- AFUDC</u>	<u>Reg Asset- AFUDC A/D</u>
	<u>FERC 101000</u>	<u>FERC 108000/111000</u>	<u>FERC 282900</u>	<u>FERC 182332</u>	<u>FERC 182318</u>
12/31/2018	14,377,965	(933,320)	(852,478)	40,933	(1,458)
1/31/2019	14,898,603	(1,076,559)	(877,551)	40,933	(1,458)
2/28/2019	16,176,167	(1,228,233)	(905,649)	40,933	(1,458)
3/31/2019	18,189,751	(1,391,962)	(933,747)	40,933	(1,458)
4/30/2019	18,934,943	(1,564,159)	(963,107)	40,933	(1,458)
5/31/2019	19,969,593	(1,741,389)	(992,070)	43,897	(1,483)
6/30/2019	22,376,816	(1,928,135)	(1,021,374)	43,116	(1,526)
7/31/2019	22,950,292	(2,121,901)	(1,050,074)	42,354	(2,212)
8/31/2019	24,061,779	(2,297,640)	(1,073,521)	42,354	(2,235)
9/30/2019	25,250,504	(2,503,593)	(1,102,100)	42,354	(2,582)
10/31/2019	25,245,647	(2,713,163)	(1,129,953)	42,354	(2,605)
11/30/2019	26,207,219	(2,925,393)	(1,158,833)	42,354	(2,628)
12/31/2019	28,958,728	(3,104,782)	(1,178,781)	403,176	(47,710)
	21,327,472	(1,959,265)	(1,018,634)	57,048	(3,807)
					53,240

Note:

The AMA rate base included in ROO, including plant, A/D, ADFIT and regulatory asset (AFUDC) will be removed from CBR results.

AMENDED ACCOUNTING PETITION – ATTACHMENT B
AVISTA UTILITIES
DOCKET NOS. UE-170327 and UG-170328

A. Deferral of Depreciation Expense on Advanced Metering Infrastructure (AMI):

1. The company may defer actual depreciation expense on its Advance Metering Infrastructure (AMI) plant investment¹ beginning in the month that the first transfers to plant of AMI investment occurs, and would continue monthly until such plant is included in retail rates in a future general rate case (GRC) proceeding.
2. The AMI deferred depreciation balance will accrue a carrying charge, on a monthly basis, equal to the current Federal Energy Regulatory Commission (FERC) rate, presently at 3.96 percent, annually.² The carrying charge will cease when recovery begins in a future rate proceeding.
3. The company may record the monthly depreciation expense in FERC Account 182.3, Other Regulatory Assets. The deferred carrying charge will be recorded in a separate regulatory asset account which will not earn interest and with the potential for independent recovery methods.
4. Two years after the initial meters are installed, Avista will provide a comprehensive status update reporting its use of the AMI system. This report should demonstrate how the AMI system benefits operational efficiency, increases customer reliability, impacts on power costs, and any other benefits. Also, Avista will report on the current status of deployment, the current expected completion date, and most recent expected cost to complete installations. Avista's report will contain a detailed analysis of AMI system costs and benefits relative to each customer rate class.
5. The above report will be an element in a prudence determination for the AMI project in whole. A request to determine prudence, including all necessary prudence requirements, may be filed simultaneously with the report with the intent of reaching an expedient prudence determination.
6. Recovery of the deferred depreciation balance, including accrued interest, may be proposed in a GRC with an effective date after an affirmative determination of the project's prudence.
7. The deferrals of depreciation and the carrying charges do not constitute pre-approval of the AMI project or its prudence, and is not a guarantee of recovery.

B. Deferral of undepreciated net book value of existing natural gas communicating modules (ERTs):

1. The company may defer the undepreciated net book value of existing natural gas communicating modules (consistent with the accounting treatment that Avista obtained on its existing electric meters) that will be retired as part of the AMI project.
 - a. As the natural gas communicating modules are removed from service the company may transfer the undepreciated balance (investment less accumulated depreciation) of those modules to a separate FERC Account 182.3, Other Regulatory Assets.

¹ AMI plant investment includes, but is not limited to, advanced meter deployment, metering communication network, meter data collection system, meter data management system and data analytics.

² <https://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>

**AMENDED ACCOUNTING PETITION – ATTACHMENT B
AVISTA UTILITIES
DOCKET NOS. UE-170327 and UG-170328**

- b. The calculation of the proper amount to record in FERC Account 182.3 would involve a continuation of depreciation for those modules that remain in service during the change-out period.
 2. The company will file for recovery of the regulatory asset balance within a future GRC proceeding. The deferral of undepreciated net book value of existing natural gas communicating modules is not pre-approval and does not guarantee recovery.
- C. Authorization of Meter Data Management System (MDM) software depreciable life of 12.5-years, and depreciable lives for AMI electric meters and gas modules:**

1. The company will use a depreciable life of 12.5-years (8.0 percent depreciation rate) for its Meter Data Management system software.
2. Before Avista begins deferring depreciation expense for AMI electric meters and gas modules, the company will file a depreciation study to establish depreciable lives and rates for the AMI electric meters and gas modules.

D. Depreciation Expense in rates:

1. The company will track revenues collected through rates related to existing electric meters and gas modules during the deferral period through to the company's request for recovery because rates will continue to recover costs related to existing electric meters and gas modules after they are replaced and their costs deferred.

Service Date: September 14, 2017

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of

AVISTA CORPORATION,

Petitioner,

For An Accounting Order Authorizing
Deferred Accounting Treatment related to
Advanced Metering Infrastructure and
Approval of Depreciation Rate

DOCKET UE-170327

DOCKET UG-170328

ORDER 01

ORDER GRANTING AMENDED
PETITION

BACKGROUND

- 1 On May 1, 2017, Avista Corporation (Avista or Company) filed with the Washington Utilities and Transportation Commission (Commission) a petition requesting an order authorizing deferred accounting treatment of both the remaining net book value of its existing natural gas communicating modules and the revenue requirement related to the future deployment of its Advanced Metering Infrastructure (AMI) (Petition). Avista also requests that the Commission approve a depreciable life of 12.5 years for the software component of the meter data management system of its AMI project, with a depreciation rate of 8.0 percent.
- 2 Avista plans to deploy advanced metering to approximately 250,000 electric and 160,000 natural gas customers, encompassing all of its Washington service area. Avista intends to begin its rollout of the advanced meters and new gas communication modules by 2018, and expects to complete the full implementation by 2021. Avista estimates Washington's share of the full project capital expenditure costs to be \$165.4 million.
- 3 Following discussions with Commission staff (Staff) and other stakeholders, Avista filed an Amended Petition on September 7, 2017, that narrowed the scope of its request for deferred accounting treatment.¹ In summary, the Amended Petition:

¹ On September 7, 2017, Avista filed an Amended Petition, accompanied by Attachment B, which revises its original Petition. That same day, Avista filed a replacement page, Substitute Page 1, to Attachment B. References to Avista's "Amended Petition" incorporate both revisions.

- a) No longer requests deferral of the full revenue requirement for AMI, but instead more narrowly requests deferral of only the depreciation expense and carrying costs;
- b) Requires the Company to provide a comprehensive project status report containing a detailed analysis using actual operational data of the AMI system's costs and benefits relative to each customer rate class;
- c) Requests that the undepreciated net book value of existing gas communicating modules be deferred consistent with the authorized deferral of existing electric meters;²
- d) Requests a depreciable life of 12.5 years for its meter data management system software; and
- e) Specifies that a prudence determination of the AMI project will be made in a future general rate case.

4 Both Public Counsel and the Industrial Customers of Northwest Utilities (ICNU) filed comments related to the Amended Petition. Public Counsel raised concerns that Avista is “attempting to set up a process in these dockets that will allow for piecemeal prudence determination.”³ Public Counsel argues that “piecemeal prudence” is problematic because AMI is a costly investment and Avista should be required to first demonstrate that the costs of the entire investment are outweighed by benefits that are realized, or very likely to be realized. Public Counsel further notes that the Company's proposed project status report does not alleviate its concerns regarding “piecemeal prudence.”

5 Public Counsel also recommends the Commission reject Avista's proposed depreciation schedule for its software because the Company did not present a depreciation study or any evidence that 12.5 years is the appropriate depreciation schedule for the AMI software.

6 Finally, Public Counsel notes that it has no objection to the proposed natural gas retirements being treated the same as the electric retirements of existing infrastructure.

7 ICNU supports the Company's Amended Petition, and places significant importance on the proposed comprehensive reporting, which will provide a granular analysis of AMI costs and investments. ICNU further expresses its appreciation that the Amended Petition notes in multiple places that both prudence and cost recovery will be addressed in future

² Deferral of the Company's existing electric meters was authorized in Docket UE-160100.

³ Public Counsel's Second Comments, p. 3 (September 11, 2017).

proceedings, and that no prudence determinations are being requested at this time.

8 At the Commission's regularly scheduled open meeting on September 14, 2017, Public Counsel argued that AMI is a costly investment for which benefits will not be realized until the meters are fully deployed, and that shareholders, not ratepayers, should bear the risk of that investment.

9 Staff reviewed the Company's filing and recommends the Commission approve the Amended Petition for several reasons. First, the Amended Petition is consistent with the Commission's practice to allow deferral of certain expenses rather than the Company's full revenue requirement, as originally proposed. Second, the comprehensive project status report will describe how AMI is being used and quantify any known costs and benefits. Finally, the revised Petition preserves the opportunity for the Company to recover AMI depreciation expenses and carrying costs without guaranteeing recovery of such costs.

DISCUSSION

10 We agree with Staff's recommendation and grant Avista's Amended Petition for the reasons set out below.

11 First, as the Company's AMI project is deployed, certain components will begin to serve customers prior to full build-out, which creates an important distinction from most major plant additions – such as generation assets – that are not typically useful until fully constructed. The nature of the technology at issue here, which will become used and useful on a rolling basis, is distinguishable, and does not lend itself to traditional accounting treatment. Granting the Company's Amended Petition, which allows for deferral of only depreciation and carrying charges, will appropriately mitigate regulatory lag for a project that provides incremental benefits to customers.

12 Second, the Company's comprehensive project status report will allow Staff an opportunity, outside the context of a contested proceeding, to engage in informal discussions with the Company. Moreover, as ICNU notes, the report will benefit all interested parties because it will provide an update on Avista's AMI deployment process that includes actual data related to the costs and benefits of the project.

13 Third, we approve the Company's proposed treatment of its natural gas communicating modules consistent with the treatment previously approved for retirement of the

Company's electric meters.

- 14 Finally, we approve the Company's proposed 12.5 year depreciation schedule for its AMI software. As the Company noted, this schedule is consistent with industry standards for the retirement of such a system. The Commission, however, retains the discretion to modify the depreciation schedule in the context of a future regulatory proceeding if such a modification is supported by evidence in the record.
- 15 We share Staff's concerns about the potential for double recovery of certain costs. For example, certain expenses related to existing electric meters would be deferred when the new meters are installed while remaining in current rates. Avista's Amended Petition, however, allows for a more detailed examination of exactly which AMI costs should be recovered in a future proceeding when actual costs and benefits are known.
- 16 Although we understand Public Counsel's concerns related to "piecemeal prudence" determinations, our decision in no way constitutes a preapproval of the Company's AMI investment, and the Commission makes no finding regarding the prudence of the investment. Avista's Amended Petition expressly recognizes that a determination of prudence and the eligibility for recovery of any costs associated with the Company's AMI investment will be addressed in a future regulatory proceeding.
- 17 Further, approving the Company's Amended Petition does not create an expectation of recovery of the deferred amounts. As the Commission stated in Order 01 in Docket UE-160100, related to Avista's Petition to defer undepreciated amounts for changed-out electric meters, "the Federal Energy Regulatory Commission's Uniform System of Accounts guidance on the recording of 'regulatory assets' does not provide any guarantee that amounts recorded in a regulatory asset account will be recoverable in a future period."⁴ Accordingly, as we stated in that proceeding, no party should interpret our decision here to imply that amounts deferred under the Company's Amended Petition will be granted full cost recovery in a future general rate case.
- 18 Overall, we find that the Amended Petition provides a fair and reasonable solution that mitigates the effects of regulatory lag without eliminating it entirely. Accordingly, we find that the Company's Amended Petition is in the public interest and should be granted.

⁴ Order 01, Order Granting Amended Accounting Petition Subject to Conditions, *In the Matter of the Petition of Avista Corp.*, Docket UE-160100, ¶ 7 (Mar. 15, 2016).

FINDINGS AND CONCLUSIONS

- 19 (1) The Commission is an agency of the State of Washington vested by statute with the authority to regulate the rates, rules, regulations, practices, accounts, securities, transfers of property and affiliated interests of public service companies, including electric companies.
- 20 (2) Avista is an electric company and a public service company subject to Commission jurisdiction.
- 21 (3) WAC 480-07-370(1)(b), allows companies to file petitions, including the Petition and Amended Petition Avista filed in these dockets.
- 22 (4) Staff has reviewed the Petition and the Amended Petition in Dockets UE-170327 and UG-170328, including related work papers.
- 23 (5) Staff recommends the Commission grant Avista's Amended Petition because it reasonably resolves the issue of regulatory lag for the Company's multi-year AMI project.
- 24 (6) This matter came before the Commission at its regularly scheduled meeting on September 14, 2017.
- 25 (7) After reviewing Avista's Petition filed in Docket UE-170327 on May 1, 2017, as revised on September 7, 2017, and giving due consideration to all relevant matters and for good cause shown, the Commission finds that Avista's Amended Petition is consistent with the public interest and should be granted.

ORDER**THE COMMISSION ORDERS:**

- 26 (1) Avista Corporation's Petition seeking deferred accounting treatment related to its investment in Advanced Metering Infrastructure as described in Attachment B to its Petition, as amended on September 7, 2017, and replacement page to Attachment B, Substitute Page 1, also amended on September 7, 2017, is granted.

- 27 (2) This Order shall not affect the Commission's authority over rates, services, accounts, valuations, estimates, or determination of costs on any matters that may come before it. Nor shall this Order Granting Amended Petition be construed as an agreement to any estimate, determination of costs, valuation of property claimed or asserted or to the possible recovery of, or return on, the amounts deferred to the regulatory asset.
- 28 (3) The Commission retains jurisdiction over the subject matter and Avista Corporation to effectuate the provisions of this Order.

DATED at Olympia, Washington, and effective September 14, 2017.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DAVID W. DANNER, Chairman

ANN E. RENDAHL, Commissioner

JAY M. BALASBAS, Commissioner

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

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjstment Number	2.01
	Workpaper Reference	G-EBO
	REVENUES	
1	Total General Business	\$ (5,116)
2	Total Transportation	(131)
3	Other Revenues	-
4	Total Gas Revenues	<u>(5,247)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(5,235)
16	Total Distribution	<u>(5,235)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>-</u>
25	Total Gas Expense	<u>(5,235)</u>
26	OPERATING INCOME BEFORE FIT	(12)
	FEDERAL INCOME TAX	
27	Current Accrual	(3)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (9)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	<u>-</u>
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

**AVISTA UTILITIES
 ELIMINATE B & O TAXES
 Twelve Months Ended December 31, 2019
 NATURAL GAS**

		<u>Washington</u>	
General Business Revenue			
B&O Taxes Collected through Schedule 58		5,123,203	
B&O Taxes Collected through Schedule 58A		(7,301)	
Net B&O Taxes Collected through Schedule 58 and 58A	G-EBO-2	5,115,902	
Other Revenue			
B&O Taxes Collected through Schedule 58		130,887	
B&O Taxes Collected through Schedule 58A		0	
Net B&O Taxes Collected through Schedule 58 and 58A		130,887	
Total B&O Taxes Collected			5,246,789
Expense per Account 408.12	G-EBO-5	5,242,186	
Adjustments to 408120		0	
Expense per Account 408.12		5,242,186	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	G-EBO-2	(7,301)	
Net B&O Taxes Expensed			5,234,885
Net Impact on NOI Before FIT			(11,904)
<i>(before ID SIT)</i>			

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

**AVISTA UTILITIES
 B & O TAX COLLECTED
 Twelve Months Ended December 31, 2019
 NATURAL GAS**

DESCRIPTION	CLASS	Schedule 158	Schedule 158A	Total
<i>(1)</i>				
WASHINGTON				
GENERAL BUSINESS				
Residential	1	3,331,197	(3,896)	3,327,301
PGA Adj Commercial Lg Cust	16	0		0
Firm - Commercial	21	1,736,289	(3,405)	1,732,883
Interruptible - Commercial	22	28,512		28,512
Large Customer - PGA Industrial	17	0		0
Firm - Misc Industrial	31	27,206		27,206
Interruptible - Misc Industrial	41	0		0
Total General Business		5,123,203	(7,301)	5,115,902
OTHER REVENUES				
-Gas Transportation - Commercial	91	91,528		91,528
-Gas Transportation - Industrial	92	39,359		39,359
Total Other Revenues		130,887	0	130,887
TOTAL		5,254,090	(7,301)	5,246,789
<i>(2) Reverse Interdepartmental</i>	80	0	0	0

(1) Schedule 158A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: _____

Gas Revenue Meters Report by Location

Rate Schedule Num:158

Jur	Ferc Acct Revenue Class	Period	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	12 Month Total
WA	480000 01 RESIDENTIAL		452,436.14	458,109.31	518,508.06	276,613.20	181,219.70	112,219.15	102,866.31	94,906.84	98,786.10	193,091.85	334,776.66	507,663.58	3,331,196.90 G-EBQ-2
	481200 16 LARGE CUSTOMER PGA-COMMERCIAL														0.00 G-EBQ-2
	21 FIRM COMMERCIAL		235,392.83	243,784.10	259,933.35	148,796.90	90,258.27	56,699.38	53,746.33	49,528.14	52,439.89	99,115.24	175,357.06	271,237.08	1,736,288.57 G-EBQ-2
	481250 22 INTERRUPTIBLE COMMERCIAL		3,982.61	4,022.12	3,758.94	2,786.01	2,149.73	1,559.68	1,186.53	1,132.19	356.68	3,202.67	2,710.64	1,663.92	28,511.72 G-EBQ-2
	481300 17 LARGE CUSTOMER PGA-INDUSTRIAL														0.00 G-EBQ-2
	31 FIRM- INDUSTRIAL		3,807.72	4,020.65	3,903.11	2,273.74	1,306.05	689.53	603.74	585.24	615.61	1,449.16	2,799.22	5,151.78	27,205.55 G-EBQ-2
	484000 80 INTERDEPARTMENT REVENUE														0.00 G-EBQ-2
	489300 91 COMMERCIAL-TRANS OF GAS		10,383.66	10,575.69	11,071.67	9,665.67	6,870.68	5,354.50	4,865.69	4,637.16	4,356.66	5,524.99	8,572.64	9,648.98	91,527.99 G-EBQ-2
	92 INDUSTRIAL-TRANS OF GAS FC		3,469.49	3,722.94	3,562.79	2,992.81	3,416.82	3,133.27	2,987.44	3,119.18	3,413.48	2,863.98	3,535.77	3,141.16	39,359.13 G-EBQ-2
			709,472.45	724,234.81	800,737.92	443,128.33	285,221.25	179,655.51	166,256.04	153,908.75	159,968.42	305,247.89	527,751.99	798,506.50	5,254,089.86
Total			709,472.45	724,234.81	800,737.92	443,128.33	285,221.25	179,655.51	166,256.04	153,908.75	159,968.42	305,247.89	527,751.99	798,506.50	5,254,089.86

Gas Revenue Meters Report by Location

Rate Schedule Num:158A

		Revenue Amt											12 Month Total		
		Period	201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912	
Jur	Ferc Acct Revenue Class														
WA	481200 21		(461.34)	(395.17)	(473.72)	(351.92)	(297.40)	(195.81)	(200.14)	(152.06)	(152.58)	(268.93)	(396.02)	(550.86)	(3,895.95) G-EBO-2
	489300 91		(343.28)	(368.26)	(397.48)	(338.00)	(252.53)	(206.35)	(203.00)	(205.79)	(204.45)	(225.18)	(316.57)	(344.19)	(3,405.08) G-EBO-2
Total			(804.62)	(763.43)	(871.20)	(689.92)	(549.93)	(402.16)	(403.14)	(357.85)	(357.03)	(494.11)	(712.59)	(895.05)	(7,301.03)

Ferc Acct	Service	Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,543,617	3,543,617	0	0
		WA	18,880,001	18,880,001	0	0
			22,423,619	22,423,619	0	0
	GD	ID	1,126,190	0	1,126,190	0
		OR	3,622,928	0	0	3,622,928
		WA	5,242,186 G-EBO-1	0	5,242,186	0
		9,991,304	0	6,368,376	3,622,928	
Total			32,414,923	22,423,619	6,368,376	3,622,928

Expense per Account 408.12 in General Ledger

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

Line No.	DESCRIPTION	Restate Property Tax
	Adjstment Number	2.02
	Workpaper Reference	G-RPT
	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	(24)
12	Total Underground Storage	(24)
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	517
16	Total Distribution	517
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	493
26	OPERATING INCOME BEFORE FIT	(493)
	FEDERAL INCOME TAX	
27	Current Accrual	(104)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (389)
	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	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

	PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS						ALLOCATION			
	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Oregon	Total
Actual Per Results										
U/G Storage (1):										
408190	520,576					520,576	323,030	147,311	50,236	520,577
Dist:										
408170	2,844,901	1,655,639		4,318,910		8,819,449	2,844,901	1,655,639	4,318,910	8,819,449
Actual Per Results	3,365,477	1,655,639	-	4,318,910	-	9,340,026	3,167,931	1,802,950	4,369,146	9,340,026

U/G Storage Allocation

Washington	Idaho	Oregon
62.05%	28.30%	9.65%

Current Period										
Expense	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Oregon	Total
U/G Storage:										
408190	481,885					481,885	299,021	136,362	46,502	481,885
Dist:										
408170	3,362,111	1,655,639		4,318,910		9,336,660	3,362,111	1,655,639	4,318,910	9,336,660
	3,843,996	1,655,639	-	4,318,910	-	9,818,545	3,661,132	1,792,001	4,365,412	9,818,545

Restating Adjustment										
U/G Storage:										
408190	(38,691)	-	-	-	-	(38,691)	(24,009)	(10,949)	(3,734)	(38,692)
Dist:										
408170	517,210	-	-	-	-	517,210	517,210	-	-	517,210
	478,519	-	-	-	-	478,519	493,201	(10,949)	(3,734)	478,518

Prep by: _____

Sum of Transaction Amount - 2019 Actual												
FERC Account	FERC Account Description	ED						GD				Grand Total
		AN	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	2,863	1,307,486	9,749,570	3,380,090	3,171,431	17,611,440				0	17,611,440
408170	TAXES OTHER THAN INC-DIST PROP		3,115,158	11,534		7,080,705	10,207,398	1,655,639	4,318,910	2,844,901	8,819,449	19,026,847
408180	TAXES OTHER THAN INC-TRANS PRO		1,566,547	1,776,805	12,906	2,692,481	6,048,739				0	6,048,739
408190	TAXES OTHER THAN INC - STORAGE						0			520,576	520,576	520,576
Grand Total		2,863	5,989,192	11,537,909	3,392,995	12,944,617	33,867,577	1,655,639	4,318,910	3,365,477	9,340,026	43,207,603
Sum of Transaction Amount - 2019 Less 2018 True-Up Costs												
FERC Account	FERC Account Description	ED						GD				Grand Total
		AN	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	2,863	1,302,066	9,749,570	3,380,090	3,628,073	18,062,662				0	18,062,662
408170	TAXES OTHER THAN INC-DIST PROP		3,115,158	11,534		8,100,229	11,226,921	1,655,639	4,318,910	3,362,111	9,336,660	20,563,581
408180	TAXES OTHER THAN INC-TRANS PRO		1,566,547	1,776,805	12,906	3,080,160	6,436,419				0	6,436,419
408190	TAXES OTHER THAN INC - STORAGE						0			481,885	481,885	481,885
Grand Total		2,863	5,983,772	11,537,909	3,392,995	14,808,462	35,726,002	1,655,639	4,318,910	3,843,996	9,818,545	45,544,547
Difference (represents prior-period costs recorded in 2019)												
FERC Account	FERC Account Description	ED						GD				Grand Total
		AN	ID	MT	OR	WA	Total	ID	OR	WA	Total	
408150	TAXES OTHER THAN INC-PROD PROP	-	5,420	-	-	(456,642)	(451,222)	-	-	-	-	(451,222)
408170	TAXES OTHER THAN INC-DIST PROP	-	-	-	-	(1,019,523)	(1,019,523)	-	-	(517,210)	(517,210)	(1,536,734)
408180	TAXES OTHER THAN INC-TRANS PRO	-	-	-	-	(387,680)	(387,680)	-	-	-	-	(387,680)
408190	TAXES OTHER THAN INC - STORAGE	-	-	-	-	-	-	-	-	38,691	38,691	38,691
Grand Total		-	5,420	-	-	(1,863,845)	(1,858,425)	-	-	(478,519)	(478,519)	(2,336,944)
This is a summary. See file with detail from GL and pivot table.												

Sum of Transaction Amount

FERC Account	Transaction Description	ED ID	ED WA	GD WA	Grand Total
408150	ID 2018 Thermal Property Tax Close Out	50			50
	Idaho Property Tax rebate 2018	5,370			5,370
	WA ED 2018 Hydro Property Tax		(324,309)		(324,309)
	WA ED 2018 Other Property Tax		(44,732)		(44,732)
	WA ED 2018 Thermal Property Tax		(87,601)		(87,601)
408170	Wa ED 2018 Distribution Property Tax		(1,019,523)		(1,019,523)
	WA Gas 2018 Property Tax			(517,210)	(517,210)
408180	WA ED 2018 Transmission Property Tax		(387,680)		(387,680)
408190	WA Gas 2018 Property Tax - Storage			38,691	38,691
Grand Total		5,420	(1,863,845)	(478,519)	(2,336,944)

These costs were recorded in 2019 but were for 2018.

	Taxes Payable at 12/31/2018 (FERC 236100)	Accrual in 2019			Payments in 2019			Taxes Payable at 12/31/2019 (FERC 236100)	Taxes Payable at 12/31/2019	
		For 2018	For 2019	Total	For 2018	For 2019	Total - See Attached for Detail		For 2018	For 2019
Washington Electric	(14,732,465)	1,863,845	(14,808,462)	(12,944,617)	12,863,096	-	12,863,096	(14,813,986)	(5,524)	(14,808,462)
Idaho Electric	(3,100,642)	(50)	(5,979,190)	(5,979,240)	3,100,692	2,989,646	6,090,338	(2,989,544)	-	(2,989,544)
Montana Electric	(5,567,638)	(190)	(11,537,719)	(11,537,909)	5,567,828	5,784,453	11,352,281	(5,753,266)	-	(5,753,266)
Oregon Electric	1,746,223	(1,746,223)	(1,646,772)	(3,392,995)	-	3,293,540	3,293,540	1,646,768	-	1,646,768
Washington Natural Gas	(3,836,805)	478,519	(3,843,996)	(3,365,477)	3,358,286	-	3,358,286	(3,843,996)	-	(3,843,996)
Idaho Natural Gas	(882,855)		(1,655,639)	(1,655,639)	882,855	827,820	1,710,675	(827,819)	-	(827,819)
Oregon Natural Gas	2,206,189	(2,206,189)	(2,112,721)	(4,318,910)	-	4,225,600	4,225,600	2,112,879	-	2,112,879
Total	(24,167,993)	(1,610,288)	(41,584,499)	(43,194,787)	25,772,757	17,121,059	42,893,816	(24,468,964)	(5,524)	(24,463,440)

Notes:**Washington**

For 2019 tax assessment, Washington state uses the plant in service at 12/31/2018. The taxes are payable in 2020.

Idaho

For the 2019 tax assessment, Idaho uses plant in service at 12/31/2018. One-half of taxes are payable by December 2019 and the other half by June 2020.

Oregon

Oregon's tax is assessed on Fiscal Year 7/1-6/30. For the period 7/1/2019-6/30/2020, the taxes are payable in November 2019. Therefore, one-half of the taxes paid in November 2019 were for the period 1/1/2020-6/30/2020 and are therefore shown as a debit in the taxes payable account (ie prepaid).