

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

Line No.	DESCRIPTION	Uncollectible Expense
	Adjustment Number	2.03
	Workpaper Reference	G-UE
	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	117
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	117
26	OPERATING INCOME BEFORE FIT	(117)
	FEDERAL INCOME TAX	
27	Current Accrual	(25)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (92)
	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	\$ -

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2019**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	1,378,995	1,641,174	(262,179)
Less:			
Accrual for Write-offs (2)	<u>587,746</u> C-UE-2	<u>385,168</u>	<u>202,578</u>
Net Under (Over) Accrued	<u><u>791,249</u></u>	<u><u>1,256,006</u></u>	<u><u>(464,757)</u></u>
Allocation Note 2: Customers	100.000%	65.533%	34.467%
GAS			
Actual Net Write-offs (1)	379,527	442,592	(63,065)
Less:			
Accrual for Write-offs (2)	<u>491,051</u> C-UE-2	<u>325,277</u>	<u>165,774</u>
Net Under (Over) Accrued	<u><u>(111,524)</u></u>	<u><u>117,315</u></u>	<u><u>(228,839)</u></u>
Allocation Note 2: Customers	100.000%	66.241%	33.759%

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

Prep by: _____ 1st Review: _____

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

**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019**

ALLOCATION OF WRITE-OFFS TO SERVICES:

	Sales to Ultimate Customers (1) (a)	Percent (b)	Allocated Net Write-offs (2) (c)
WASHINGTON TOTALS			
Electric	547,776,885 C-UE-3	78.760%	1,641,174
Gas	147,734,982 C-UE-3	21.240%	442,592
Total	695,511,868	100.000%	2,083,766
IDAHO TOTALS			
Electric	262,394,266 C-UE-3	80.610%	(262,179)
Gas	63,112,614 C-UE-3	19.390%	(63,065)
Total	325,506,880	100.000%	(325,244)
Total Company	1,021,018,748		1,758,522

(1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

(2) Allocated Write-offs from Account 144xxx Query.

	Acct 144 Sub	Amount
<u>Washington</u>		
Write-Offs WA	200	2,083,766 C-UE-2
Reinstatements WA	600	0 C-UE-2
Recoveries WA	700	0 C-UE-2
		<u>2,083,766</u>
<u>Idaho</u>		
Write-Offs ID	200	(325,244) C-UE-2
Reinstatements ID	600	C-UE-2
Recoveries ID	700	C-UE-2
		<u>(325,244)</u>
		1,758,522

(0) check

Prep by: _____ 1st Review: _____

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

AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2019

	ACTUAL										ACCRUAL		
	WRITE-OFFS		REINSTATEMENTS		RECOVERIES		WRITE-OFFS, net of Reinstatements and Recoveries				UNCOLLECTIBLE EXPENSE		
	144200 CD WA	144200 CD ID	144600 CD WA	144600 CD ID	144700 CD WA	144700 CD ID	144200 ED WA	144200 ED ID	144200 GD WA	144200 GD ID	904000 E1 AN	904000 G1 AN	
201901	-	-	-	-	-	-	148,424	43,934	10,317	6,364	201901	203,059	241,087
201902	-	-	-	-	-	-	47,707	(9,746)	629	(1,891)	201902	174,006	113,067
201903	-	-	-	-	-	-	83,929	12,110	8,406	374	201903	751,243	113,067
201904	-	-	-	-	-	-	214,661	35,228	19,956	7,850	201904	(53,344)	340,417
201905	-	-	-	-	-	-	76,988	57,397	24,248	12,669	201905	189,246	122,969
201906	-	-	-	-	-	-	214,033	76,990	34,442	14,243	201906	(1,723,518)	(744,835)
201907	-	-	-	-	-	-	284,311	(248,686)	59,787	(62,486)	201907	104,404	67,840
201908	-	-	-	-	-	-	182,357	(5,249)	33,613	2,027	201908	681,640	67,840
201909	-	-	-	-	-	-	175,543	(62,193)	25,250	(15,295)	201909	-	-
201910	-	-	-	-	-	-	124,404	(47,514)	11,188	(7,910)	201910	104,404	67,840
201911	-	-	-	-	-	-	93,451	(55,485)	2,201	(11,547)	201911	104,404	67,840
201912	-	-	-	-	-	-	189,999	(53,454)	17,922	(12,975)	201912	52,202	33,920
	-	-	-	-	-	-	1,835,808	(256,667)	247,958	(68,577)		587,746	491,051
	C-UE-1	C-UE-1	C-UE-1	C-UE-1	C-UE-1	C-UE-1					C-UE-1	C-UE-1	

2,083,766 WA total
 (325,244) ID total

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2019**

Washington Electric Revenue

	440000	442200	442300	444000	448000	499%0	
	ED	ED	ED	ED	ED	ED	
	WA	WA	WA	WA	WA	WA	Total
201901	(27,263,168)	(19,449,889)	(5,111,277)	(401,154)	(116,289)	210,403	(52,131,374)
201902	(25,312,501)	(18,658,940)	(5,006,758)	(415,220)	(112,828)	718,005	(48,788,243)
201903	(27,807,429)	(19,611,120)	(4,813,373)	(411,793)	(117,583)	2,737,167	(50,024,131)
201904	(19,344,805)	(17,781,398)	(5,080,110)	(396,036)	(97,865)	2,979,247	(39,720,968)
201905	(16,388,720)	(17,466,215)	(5,038,048)	(415,311)	(93,338)	(1,129,762)	(40,531,394)
201906	(15,676,334)	(18,317,194)	(5,840,463)	(415,973)	(90,589)	(1,394,883)	(41,735,436)
201907	(17,420,332)	(19,502,527)	(5,932,801)	(413,843)	(94,630)	(2,093,689)	(45,457,822)
201908	(18,863,189)	(20,202,133)	(6,042,600)	(391,738)	(93,562)	(711,436)	(46,304,657)
201909	(17,990,424)	(19,867,203)	(6,046,280)	(387,913)	(101,400)	3,823,078	(40,570,142)
201910	(17,229,920)	(18,535,752)	(5,288,381)	(388,075)	(94,369)	(3,490,840)	(45,027,337)
201911	(20,213,381)	(18,051,688)	(5,181,940)	(384,881)	(96,222)	(2,319,733)	(46,247,846)
201912	(26,547,725)	(20,274,185)	(4,749,277)	(356,025)	(118,965)	808,644	(51,237,534)
	<u>(250,057,929)</u>	<u>(227,718,244)</u>	<u>(64,131,309)</u>	<u>(4,777,963)</u>	<u>(1,227,642)</u>	<u>136,201</u>	<u>(547,776,885)</u>

C-UE-1

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2019**

Idaho Electric Revenue

	440000	442200	442300	444000	448000	499%0	440000	442200	448000	
	ED	ED	ED	ED	ED	ED	ED	ED	ED	
	ID	ID	ID	ID	ID	ID	MT	MT	MT	Total
201901	(13,042,795)	(8,038,967)	(3,433,669)	(223,276)	(24,046)	678,188	(2,247)	(6,094)	(5,302)	(24,098,208)
201902	(12,756,911)	(7,983,042)	(3,635,579)	(225,587)	(24,186)	509,737	(2,829)	(5,578)	(5,918)	(24,129,895)
201903	(13,022,321)	(8,025,653)	(3,368,002)	(226,088)	(23,228)	764,460	(2,673)	(5,480)	(5,988)	(23,914,972)
201904	(9,576,963)	(7,238,437)	(4,504,978)	(224,453)	(18,037)	1,467,310	(1,852)	(3,844)	(4,331)	(20,105,583)
201905	(7,726,921)	(6,760,046)	(4,208,777)	(222,358)	(15,006)	(141,758)	(1,140)	(2,502)	(2,003)	(19,080,510)
201906	(7,485,368)	(6,971,312)	(4,308,647)	(222,387)	(18,226)	(211,446)	(744)	(1,114)	(1,114)	(19,220,359)
201907	(7,899,767)	(7,236,456)	(4,144,892)	(221,133)	(19,379)	(853,386)	(608)	(1,083)	(1,016)	(20,377,719)
201908	(8,747,998)	(7,670,090)	(4,472,135)	(219,110)	(21,479)	(706,239)	(628)	(1,157)	(1,086)	(21,839,921)
201909	(8,095,464)	(7,637,751)	(4,519,327)	(214,964)	(13,607)	2,140,198	(581)	(1,239)	(1,040)	(18,343,775)
201910	(8,011,850)	(6,961,786)	(3,909,439)	(222,730)	(14,526)	(2,387,300)	(1,137)	(1,797)	(3,034)	(21,513,599)
201911	(10,281,848)	(7,371,269)	(4,503,812)	(212,666)	(19,792)	(1,701,172)	(1,696)	(2,655)	(4,414)	(24,099,323)
201912	(12,909,157)	(8,033,355)	(4,401,942)	(234,920)	(22,695)	(58,788)	(1,936)	(2,417)	(5,194)	(25,670,403)
	<u>(119,557,362)</u>	<u>(89,928,163)</u>	<u>(49,411,198)</u>	<u>(2,669,672)</u>	<u>(234,206)</u>	<u>(500,196)</u>	<u>(18,070)</u>	<u>(34,961)</u>	<u>(40,439)</u>	<u>(262,394,266)</u>

C-UE-1

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2019**

Washington Natural Gas Revenue

	480000	4812%0	481300	481400	484000	499%0	4893%0	
	GD	GD	GD	GD	GD	GD	GD	
	WA	WA	WA	WA	WA	WA	WA	Total
201901	(13,140,470)	(6,206,909)	(169,226)	-	(30,583)	(124,679)	(495,713)	(20,167,581)
201902	(13,417,619)	(6,614,273)	(188,647)	-	(33,758)	(422,570)	(492,065)	(21,168,932)
201903	(14,692,770)	(7,022,933)	(190,839)	-	(34,640)	6,152,737	(497,527)	(16,285,974)
201904	(7,872,209)	(3,961,016)	(118,417)	-	(19,936)	2,472,384	(474,700)	(9,973,893)
201905	(5,134,408)	(2,346,537)	(89,253)	-	(11,140)	1,888,888	(410,976)	(6,103,426)
201906	(3,315,978)	(1,537,193)	(74,777)	-	(5,297)	302,534	(369,814)	(5,000,525)
201907	(3,047,994)	(1,400,825)	(71,285)	-	(4,319)	87,310	(363,063)	(4,800,176)
201908	(2,829,039)	(1,288,148)	(69,317)	-	(4,044)	(177,171)	(369,737)	(4,737,456)
201909	(2,965,298)	(1,361,498)	(106,676)	-	(3,903)	(1,151,500)	(400,324)	(5,989,200)
201910	(5,857,067)	(2,666,751)	(117,482)	-	(10,244)	(4,014,942)	(387,393)	(13,053,879)
201911	(9,942,196)	(4,688,017)	(164,504)	-	(19,452)	(2,758,935)	(463,343)	(18,036,447)
201912	(14,936,405)	(7,320,169)	(204,455)	-	(32,303)	534,386	(458,548)	(22,417,494)
	<u>(97,151,452)</u>	<u>(46,414,269)</u>	<u>(1,564,879)</u>	-	<u>(209,620)</u>	<u>2,788,442</u>	<u>(5,183,204)</u>	<u>(147,734,982)</u>

C-UE-1

**AVISTA UTILITIES
 UNCOLLECTIBLES ADJUSTMENT
 TWELVE MONTHS ENDED December 31, 2019**

Idaho Natural Gas Revenue

	480000	4812%0	481300	481400	484000	499%0	4893%0	
	GD	GD	GD	GD	GD	GD	GD	
	ID	ID	ID	ID	ID	ID	ID	Total
201901	(6,005,330)	(2,474,409)	(113,785)	-	(4,023)	(143,326)	(47,622)	(8,788,496)
201902	(6,474,463)	(2,652,093)	(119,699)	-	(4,162)	(366,040)	(53,335)	(9,669,792)
201903	(6,574,812)	(2,762,833)	(120,194)	-	(4,770)	2,634,617	(47,981)	(6,875,974)
201904	(3,767,171)	(1,546,656)	(93,181)	-	(2,526)	982,667	(51,415)	(4,478,282)
201905	(2,398,681)	(977,436)	(61,890)	-	(1,649)	859,679	(55,866)	(2,635,843)
201906	(1,514,295)	(639,867)	(60,848)	-	(796)	132,727	(47,828)	(2,130,906)
201907	(1,268,999)	(614,206)	(63,860)	-	(730)	58,811	(42,024)	(1,931,008)
201908	(1,136,623)	(586,608)	(69,757)	-	(694)	(82,154)	(41,631)	(1,917,468)
201909	(1,247,976)	(595,299)	(56,339)	-	(733)	(554,481)	(40,735)	(2,495,564)
201910	(2,730,306)	(1,060,687)	(94,040)	-	(1,580)	(1,914,417)	(58,324)	(5,859,355)
201911	(4,602,141)	(1,818,823)	(108,846)	-	(3,047)	(1,212,926)	(51,841)	(7,797,623)
201912	(6,351,326)	(2,528,749)	(130,622)	-	(4,159)	531,165	(48,612)	(8,532,303)
	<u>(44,072,123)</u>	<u>(18,257,668)</u>	<u>(1,093,061)</u>	<u>-</u>	<u>(28,869)</u>	<u>926,322</u>	<u>(587,215)</u>	<u>(63,112,614)</u>

C-UE-1

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

Line No.	DESCRIPTION	Regulatory Expense
	Adjstment Number	2.04
	Workpaper Reference	G-RE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(58)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(58)</u>
25	Total Gas Expense	<u>(58)</u>
26	OPERATING INCOME BEFORE FIT	58
	FEDERAL INCOME TAX	
27	Current Accrual	12
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 46</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	<u>-</u>
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
Calculation of Regulatory Expense Adjustment - Electric
Twelve Months Ended December 31, 2019

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense:			
WUTC (1)	1,098,203	1,098,203	
IPUC (1)	574,361		574,361
FERC (2) (3)	2,484,300	1,630,694	853,605
Total Revised Expense	<u>4,156,864</u>	<u>2,728,897</u>	<u>1,427,966</u>
Allocation basis #1 (3)	100.000%	65.640%	34.360%
Less Accrual: (4)			
WUTC	1,370,625	1,370,625	
IPUC	1,004,073		1,004,073
FERC (3)	2,635,695	1,730,070	905,625
Total Accrual	<u>5,010,393</u>	<u>3,100,695</u>	<u>1,909,698</u>
Adjustment	<u><u>(853,530)</u></u>	<u>(371,798)</u>	<u><u>(481,732)</u></u>

NOTES:

- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2
- (2) Actual FERC payments are shown on workpaper reference page E-RE-4
- (3) FERC fees are apportioned to jurisdictions using allocation basis #1 from the Supplemental Operating Report, E-ALL-12A
- (4) Regulatory Fee Accruals are shown on workpaper reference page E-RE-3

Avista Utilities
Calculation of Regulatory Expense Adjustment - Gas
Twelve Months Ended December 31, 2019

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense: (1)			
WUTC	295,440	295,440	
IPUC	137,539		137,539
TOTAL REVISED EXP	432,979	295,440	137,539
Less Accrual: (2)			
WUTC	353,408	353,408	
IPUC	200,494		200,494
TOTAL ACCRUAL	553,901	353,408	200,494
 Adjustment	 (120,922)	 (57,968)	 (62,954)

NOTES:

- (1) Source of revised WUTC fees are shown workpaper reference page G-RE-2
- (2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3
- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2

Avista Utilities
WUTC Filing Fees Adjustment
Twelve Months Ended December 31, 2019

	WUTC FEES		
	Total	Washington	Idaho
Electric Revenues: (1)			
Sales to Ultimate Consumers:			
(440) Residential	369,633,360	250,057,929	119,575,431
(442) Commercial / Industrial	431,223,875	291,849,553	139,374,322
(444) Public Street & Highway	7,447,635	4,777,963	2,669,672
(448) Interdepartmental Revenues	1,502,287	1,227,642	274,645
(499) Unbilled	363,995	-136,201	500,196
Total Sales to Ultimate Consumers	810,171,152	547,776,885	262,394,266
Other Operating Revenues:			
(451) Misc Service Revenues	342,546	214,204	128,342
(453) Sales of Water/Water Power - AN	-344,332	-226,020	-118,312
(454) Rent from Electric Property - AN	-123,216	-80,879	-42,337
(454) Rent from Electric Property - Direct	2,669,700	1,442,297	1,227,404
Total Other Operating Revenues	2,544,698	1,349,602	1,195,096
Total Electric Subject to Fees	812,715,850	549,126,487	263,589,363
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	
Fee Rate (2)		0.002000	0.002179
REGULATORY FEES	1,672,564	1,098,203	574,361
P/T Ratio		65.64%	34.36%

- Electric excludes: Acct 456 , Other Elec Revenues and Acct 447, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Electric includes: Acct 448, Interdepartmental Revenues, since Avista is end user.

Notes:

(1) Figures from Results report E-OPS-12A

Prep by: _____

Avista Utilities
WUTC Filing Fees Adjustment
Twelve Months Ended December 31, 2019

	Total	WUTC FEES Washington	Idaho
Gas Revenues: (1)			
Sales to Ultimate Consumers:			
(480) Residential	141,223,576	97,151,452	44,072,123
(481) Commercial / Industrial	67,329,877	47,979,148	19,350,728
(484) Interdepartmental	238,489	209,620	28,869
(499) Unbilled	(3,714,764)	(2,788,442)	(926,322)
Total Sales to Ultimate Consumers	<u>205,077,177</u>	<u>142,551,778</u>	<u>62,525,399</u>
Other Operating Revenues:			
(488) Misc Service Revenues	14,773	7,083	7,690
(489) Revenue From Gas Transport	5,770,419	5,183,204	587,215
(493) Rent From Gas Property	2,751	2,751	0
Total Other Operating Revenues	<u>5,787,943</u>	<u>5,193,038</u>	<u>594,905</u>
Total Gas Subject to Fees	<u>210,865,120</u>	<u>147,744,816</u>	<u>63,120,304</u>
Fee Calculation			
First \$50,000 @ .001 (Washington)		0.001000	0.000000
Fee Rate (2)		0.002000	0.002179
REGULATORY FEES	<u>432,979</u>	<u>295,440</u>	<u>137,539</u>

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

(1) Figures from Results report G-OPS-12A

Prep by: _____

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

Line No.	DESCRIPTION	Injuries & Damages
	Adjstment Number	2.05
	Workpaper Reference	G-ID
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	<u>-</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>-</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(9)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(9)</u>
25	Total Gas Expense	<u>(9)</u>
26	OPERATING INCOME BEFORE FIT	9
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
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	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	<u>-</u>
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
Electric System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2019**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	155,314	107,460	47,854
Total	<u>155,314</u>	<u>107,460</u>	<u>47,854</u>
Revised Annual Expense-Actual Direct 6 yr avg	<u>194,496</u>	<u>158,568</u>	<u>35,928</u>
Increase (Decrease) in Expense	39,182	51,108	(11,926)
Allocation Note 4: Jurisdictional Four Factor	100.000%	69.189%	30.811%

Prep by: _____

**Avista Utilities
Natural Gas System
Injuries and Damages Adjustment
Account 925
Twelve Months Ended December 31, 2019**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	41,953	30,455	11,498
Total	<u>41,953</u>	<u>30,455</u>	<u>11,498</u>
Revised Annual Expense-Actual Direct 6 yr avg	<u>29,270</u>	<u>21,900</u>	<u>7,370</u>
Increase (Decrease) in Expense	(12,684)	(8,555)	(4,129)
Allocation Note 4: Jurisdictional Four Factor	100.000%	72.593%	27.407%

Prep by: _____

**Avista Utilities
Injuries and Damages Adjustment
Twelve Months Ended December 31, 2019**

Six Year Average of Actual Injuries and Damages Payments

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
FY DEC 31,2014	295,491	27,303	322,794	23,907	2,610	26,518
FY DEC 31,2015	82,249	21,297	103,547	29,008	8,889	37,896
FY DEC 31,2016	143,873	13,245	157,118	5,992	9,790	15,782
FY DEC 31,2017	202,277	22,344	224,621	21,509	11,290	32,800
FY DEC 31,2018	129,573	74,007	203,580	9,318	11,352	20,670
FY DEC 31,2019	97,945	57,368	155,314	41,667	286	41,953
6 yr Avg	158,568	35,928	194,496	21,900	7,370	29,270

Payments from Account 228210 by Service and State

Month	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE						
	228200	228200	228200	228210	228210	228210	228210	228210	228210	
	ED AN	GD AN	GD OR	ED ID	ED WA	ED MT	GD ID	GD WA	GD OR	
201901	(5,901)	(1,059)		150	5,751		39	1,020		-
201902	(3,186)		(639)	1,424	1,762				639	-
201903	(1,979)	(6,744)	(100,342)		1,979			6,744	342	(100,000)
201904	(3,750)	(216)	95,312	3,600	150		103	113	4,688	100,000
201905	(4,153)	(2,937)	(3,565)	3,092	1,061		144	2,793	3,565	-
201906	(37,413)	(2,650)	(16,128)	31,436	5,977			2,650	16,128	-
201907	(3,873)	(1,024)	(7,138)	160	3,713			1,024	7,138	-
201908	(12,044)		(2,657)	9,538	2,506				2,657	-
201909	(27,948)	(10,848)	(4,953)	205	27,743			10,848	4,953	-
201910	(36,086)	(16,200)	(21,951)	5,223	30,863			16,200	21,951	-
201911	(2,776)	(142)	(3,366)	441	2,335			142	3,366	-
201912	(16,206)	(135)	(5,185)	2,100	14,106			135	5,185	-
	(155,314)	(41,953)	(70,611)	57,368	97,945	-	286	41,667	70,611	-

Source: General Ledger

Prep by: _____

ORGANIZATION_DESC	Accounting Period	AVA Jet	Jurisdiction		OR GD	Grand Total
			AN ED	Service GD		
L52 - Claims Accrual	201901	208-DC PAY	5,901		1,059	6,960
	201901	208-DC PAY	3,186			3,825
	201901	208-DC PAY	1,979	6,744	100,342	109,064
	201901	208-DC PAY	3,750	216	95,312	99,278
	201901	208-DC PAY	4,153	2,937	3,565	10,655
	201901	208-DC PAY	37,413	2,650	16,128	56,191
	201901	208-DC PAY	3,873	1,024	7,138	12,035
	201901	208-DC PAY	12,044		2,657	14,701
	201901	208-DC PAY	27,948	10,848	4,953	43,749
	201901	208-DC PAY	36,086	16,200	21,951	74,237
	201901	208-DC PAY	2,776	142	3,366	6,283
	201901	208-DC PAY	16,206	135	5,185	21,526
L52 - Claims Accrual Total			<u>155,314</u>	<u>41,953</u>	<u>261,236</u>	<u>458,504</u>

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

Line No.	DESCRIPTION	FIT / DFIT Expense
	Adjustment Number	2.06
	Workpaper Reference	G-FIT
	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	-
29	Deferred FIT	53
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (53)
	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	\$ -

AVISTA UTILITIES
Gas FIT Adjustment
For the Twelve Months Ended December 31, 2019

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Taxable NOI per Results (Per G-FIT-12A)	(24,134,928)	(22,474,763)	(1,660,165)
Schedule M Reallocations and Adjustments			
No Schedule M adjustments			
Adjust Orig Sch M	0	0	0
Reallocated Taxable NOI	(24,134,928)	(22,474,763)	(1,660,165)
FIT Accrual per Results (Per G-FIT-12A)	(5,068,335)	(4,719,700)	(348,635)
Adjusted FIT Accrual	(5,068,335)	(4,719,700)	(348,635)
Current FIT Adjustment	0	(0)	0

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Deferred FIT Adjustment			
Decoupling			
Adjust Orig DFIT	52,766	52,766	0
Total Deferred FIT Adjustment	52,766	52,766	0
Net FIT/DFIT Adj	52,766	52,766	0

Effective Tax Rate Test			
Net Operating Income Before FIT	42,590,992	26,242,565	16,348,427
Less: Idaho ITC Deferral & Amortization	188,456	0	188,456
Less: Interest Charges	15,771,560	11,122,570	4,648,990
	26,630,976	15,119,995	11,510,981
Current FIT per ROO	(5,068,335)	(4,719,700)	(348,635)
Deferred FIT per ROO	8,935,009	6,500,601	2,434,408
Investment Tax Credit Amortization	(16,200)	(12,048)	(4,152)
Adjustment to FIT	52,766	52,766	0
Adjusted FIT Expense	3,903,240	1,821,619	2,081,621
Effective Tax Rate	14.66%	12.05%	18.08%
Adj for tax effect on Perm Differences (Includes: AFUDC Equity,		(30,201) 12.25%	(11,512) 18.18%

FIT Adjustments and Reallocations
Gas System
For the Twelve Months Ended December 31, 2019

		AMOUNT	
		WA	ID
(1)	<u>Tax Reform Deferral and Amortization</u>		
	Directly assigned Temporary Sch M amounts align with Deferred Taxes.	Sch M	(\$1,469,943)
	No Adjustment Necessary	DFIT	\$308,688
		DFIT Per ROO	(\$342,508)
		Flow Through DFIT	(651,196)
		M Related DFIT Per ROO	\$308,688
			\$41,610
			41,610
			\$0
			\$0

Allocation		
Sch M	\$0	# 99
WA	0	100.000%
ID	0	100.000%

Allocation		
DFIT	\$0	# 99
WA	0	100.000%
ID	0	100.000%

		AMOUNT	
		WA	ID
(2)	<u>Decoupling</u>		
	DFIT credit erroneously booked on balance sheet to balance sheet transfer for earnings sharing.	Sch M	(\$1,404,768)
		DFIT	\$295,001
		DFIT Per ROO	\$242,235
		DFIT Adjustment	\$52,766
			\$223,108
			(\$46,853)
			(\$46,853)
			\$0

Direct		
Sch M	\$0	# 99
WA		100.000%
ID		100.000%

Direct		
DFIT	\$295,001	# 99
WA	52,766	100.000%
ID	0	100.000%

2019		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
SCH M	Schedule Ms							
997082	Meal Disallowances	Perm	435,627	193,992	132,841	50,153	79,476	892,089
997112	AFUDC EQUITY TAX FLOW THROUGH	Perm	-	-	-	-	-	-
997113	AFUDC EQUITY CWIP	Perm	-	-	-	-	-	-
997120	Transportation Disallowance	Perm	36,234	17,576	10,973	4,666	6,792	76,241
997017	Amort - Invest in Exch Pwr	Perm	794,680	-	-	-	-	794,680
			<u>1,266,541</u>	<u>211,568</u>	<u>143,814</u>	<u>54,819</u>	<u>86,268</u>	<u>1,763,010</u>
997000	Book Depreciation	Plant	99,326,036	50,351,441	23,640,751	9,409,776	13,852,849	196,580,853
997001	Contributions In Aid of Construction	Plant	4,888,064	2,371,041	587,837	249,955	121,510	8,218,407
997049	Tax Depreciation	Plant	(122,785,667)	(59,559,354)	(28,732,182)	(12,217,268)	(19,925,537)	(243,220,008)
997080	Book Transportation Depr	Plant	3,934,647	1,908,570	930,793	395,785	1,666,199	8,835,994
997101	Repairs 481 (a)	Plant	(21,817,188)	(10,582,812)	(3,929,240)	(1,670,760)	(3,600,000)	(41,600,000)
997111	CAPITALIZED TRANSPORTATION		(163,919)	(79,512)	(49,642)	(21,109)	(30,728)	(344,910)
997119	AFUDC Tax CPI		2,030,087	984,730	506,100	215,200	369,479	4,105,596
			<u>(34,587,940)</u>	<u>(14,605,896)</u>	<u>(7,045,583)</u>	<u>(3,638,421)</u>	<u>(7,546,228)</u>	<u>(67,424,068)</u>
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	592,084	287,201	179,312	76,246	110,991	1,245,834
997007	Idaho PCA	Temp	-	(7,886,123)	-	-	-	(7,886,123)
997008	DSM Book Amortization	Temp	-	-	-	-	(135,318)	(135,318)
997009	Rathdrum Turbine Lease	Temp	(22,775)	(11,047)	-	-	-	(33,822)
997010	Deferred Gas Credit and Refunds	Temp	-	-	(21,959,815)	(9,719,992)	(6,168,057)	(37,847,864)
997016	Redemption Expense	Temp	637,405	309,184	144,469	61,430	89,424	1,241,912
997017	Amort - Invest in Exch Pwr	Temp	838,281	-	-	-	-	838,281
997018	DSM Tariff Rider	Temp	5,008,508	2,758,982	(263,546)	(156,114)	166,439	7,514,269
997020	FAS87 Current Pension Accrual	Temp	755,995	366,709	228,952	97,353	141,718	1,590,727
997024	Kettle Falls Disallowance	Temp	(5,609)	-	-	-	-	(5,609)
997027	Uncollectibles	Temp	(1,337,651)	(648,851)	(405,107)	(172,256)	(250,755)	(2,814,620)
997031	Decoupling Mechanism	Temp	(8,118,704)	(580,565)	(1,404,768)	223,108	(177,184)	(10,058,113)
997032	Interest Rate Swaps	Temp	(4,986,482)	(2,418,781)	(1,510,153)	(642,135)	(934,760)	(10,492,311)
997033	BPA Residential Exchange	Temp	(666,453)	(568,209)	-	-	-	(1,234,662)
997034	Montana Hydro Settlement	Temp	3,258,748	1,724,809	-	-	-	4,983,557
997035	SCH M (Leases)	Temp	17,056	7,595	5,201	1,964	3,112	34,928
997043	Washington Deferred Power Costs	Temp	1,096,569	-	-	-	-	1,096,569
997044	Non-Monetary Power Costs	Temp	171,288	83,086	-	-	-	254,374
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	747,435	319,744	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	(359,626)	22,206	269,250	(15,144)	(253,142)	(336,456)
997081	Deferred Compensation	Temp	453,409	219,934	137,314	58,388	84,995	954,040
997083	Paid Time Off	Temp	291,672	141,481	88,333	37,560	54,677	613,723
997088	Deferred O&M Colstrip & CS2	Temp	-	(261,474)	-	-	-	(261,474)
997095	WA REC DEF	Temp	(1,396,907)	-	-	-	-	(1,396,907)
997096	CDA Settlement Costs	Temp	22,032	10,687	-	-	-	32,719
997099	Kettle Falls Diesel Leak	Temp	124,329	60,308	-	-	-	184,637
997102	Amort Idaho Earnings Test (254229)	Temp	-	(87,014)	-	-	-	(87,014)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	-	117,223	-	-	-	117,223
997105	WA Excess Nat Gas Line Extension	Temp	-	-	(657,272)	-	-	(657,272)
997107	MDM System	Temp	(17,272,075)	-	(3,953,313)	-	249,000	(20,976,388)
997108	PROV FOR RATE REFUND - TAX REFORM	Temp	-	(40,777)	-	-	2,468,771	2,427,994
997109	TAX REFORM AMORTIZATION	Temp	(4,146,455)	(3,787,244)	(1,469,943)	-	(2,246,387)	(11,650,029)
997110	FISERVE	Temp	(728,253)	(330,841)	(445,756)	(214,574)	55,908	(1,663,516)
997114	AFUDC DEBT CWIP	Temp	311,589	151,142	94,364	40,125	58,410	655,630
997115	AFUDC EQUITY TAX DEFERRAL	Temp	778,866	342,779	229,489	110,152	(157,643)	1,303,643
997117	Colstrip Plant ADJ	Temp	-	(1,428,366)	-	-	-	(1,428,366)
997118	Natural Gas Deprec Exp Deferral	Temp	-	-	-	81,297	-	81,297
			<u>(23,838,477)</u>	<u>(10,531,931)</u>	<u>(30,692,989)</u>	<u>(9,964,456)</u>	<u>(6,839,801)</u>	<u>(81,867,654)</u>
TOTAL	SCHEDULE Ms		(57,159,876)	(24,926,259)	(37,594,758)	(13,548,058)	(14,299,761)	(147,528,712)
	DFIT Plant - Calculated	-21%	7,263,467	3,067,238	1,479,572	764,068	1,584,708	14,159,054
	Book AFUDC DFIT that will reverse in subsequent ye		877,716	425,752	101,860	43,312	64,893	1,513,533
	Flow Through DFIT, including ARAM		(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)	(9,463,052)
	ITC Flow Through DFIT and Allocation True-Up		36,377	17,645	-	-	-	54,022
	Plant DFIT		3,227,152	1,109,352	591,740	386,551	948,761	6,263,558
	Other DFIT (on Temp items)	-21%	4,891,101	2,211,706	6,445,528	2,092,536	1,436,358	17,077,228
	Other Flow-Through DFIT - Tax Reform		-	-	(651,196)	41,610	(148,968)	(758,554)
	TOTAL DFIT Calculated using Schedule M's		<u>8,118,253</u>	<u>3,321,058</u>	<u>6,386,072</u>	<u>2,520,697</u>	<u>2,236,152</u>	<u>22,582,232</u>
	PER ROO DFIT		7,830,166	3,631,221	6,500,601	2,434,408	2,248,418	22,644,814
	Difference - Immaterial		(288,087)	310,163	114,529	(86,289)	12,266	62,582
	Due to Allocation of Expense in ROO							

Avista

3) Reconcile 2019 SCH Ms to DFIT Expense

Recon SCH Ms

2019	Total FT	Other FT	ARAM FT	FAS 106 FT	Total FT	E	GN	GS	WA E	ID E	WA G	ID G	OR G	WA E	ID E	WA G	ID G	OR G
1 Electric	(3,599,988)	346,174	(3,946,162)	226,731	(3,373,257)	100.000%			67.337%	32.663%				(2,271,450)	(1,101,807)			
2 GAS	(426,269)	223,063	(649,332)	71,167	(355,102)		100.000%				70.165%	29.835%		-	-	(249,158)	(105,945)	
3 GAS-Oregon	(276,803)	(7,891)	(268,912)	34,301	(242,502)			100.000%					100.000%	-	-	-	-	(242,502)
4 Utility - CD AA	(5,144,648)	(310,168)	(4,834,480)		(5,144,648)	70.578%	20.513%	8.909%	67.337%	32.663%	70.165%	29.835%	100.000%	(2,444,999)	(1,185,990)	(740,466)	(314,855)	(458,337)
5 Utility - CD AN	(443)	-	(443)		(443)	77.874%	22.126%	0.000%	67.337%	32.663%	70.165%	29.835%	100.000%	(232)	(113)	(69)	(29)	-
6 Rathdrum Turbine	(347,100)	8	(347,108)		(347,100)	100.000%			67.337%	32.663%				(233,726)	(113,373)	-	-	
7	(9,795,251)	251,186	(10,046,437)	332,199	(9,463,052)									(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)

Avista

3) Reconcile 2019 SCH Ms to DFIT Expense

Flow-Thru Detail

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

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjstment Number	2.07
	Workpaper Reference	G-OSC
	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	(16)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(16)
25	Total Gas Expense	(16)
26	OPERATING INCOME BEFORE FIT	16
	FEDERAL INCOME TAX	
27	Current Accrual	3
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 13</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	-
47	TOTAL RATE BASE	<u>\$ -</u>

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2019**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS-North</u>	<u>OR</u>
Total Company Allocation to Non-Utility --	osc-2 \$ 106,259	\$74,995	\$21,797	\$9,467
Per utility 4 factor note 7 *	100.000%	70.578%	20.513%	8.909%
Per jurisdictional 4 factor note 4 * (WA portion only).		69.189%	72.593%	
Allocation to WA by service	<u>\$67,712</u>	<u>\$51,889</u>	<u>\$15,823</u>	
Adjustment to remove portion of office space for Non-Utility		-51,889	-15,823	

* See Results of Operations Report E-ALL-12A and G-ALL-12A

**AVISTA UTILITIES
OFFICE SPACE CHARGES TO NON UTILITY
TWELVE MONTHS ENDED DECEMBER 31, 2019**

Total hours charged **OSC-3** 30,956

(Excluding Executive Officers)

Hours charged **28,653**

FTEs 13.78 a

Standard office space 99 b square feet
\$38.71 c Office Space Cost / per sq ft.
\$5,562 d Annual Cost/Workstation

\$ 129,411 a*b*c+ a*d

(Executive Officers)

Hours charged **OSC-3** **2,303**

FTEs 1.11 a

Average Executive Square footage 203 b square feet
\$38.71 c Office Space Cost / per sq ft.
\$7,840 d Annual Cost/Workstation

\$ 17,381 a*b*c+ a*d

\$ 146,792 **All Employees**

Less: Amount Recorded in GL
CBR Adjustment

\$ (40,533)
\$ 106,259

OSC-1

Notes:

(c) Office space rate is \$38.71, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$5,562 per workstation for non-officers.

Prep by: _____

Date: 4/22/2020

Mgr. Review: _____

	Officers (EO1 Org)	Non-Offic Total	
Subs	2,101	9,888	11,989
Non-utility	202	18,765	18,967
Total	<u>2,303</u>	<u>28,653</u>	<u>30,956</u>

Hours spent by employees on non-utility/subs activities.

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

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjstment Number	2.08
	Workpaper Reference	G-RET
	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	1
16	Total Distribution	<u>1</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>1</u>
26	OPERATING INCOME BEFORE FIT	(1)
	FEDERAL INCOME TAX	
27	Current Accrual	(0)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (1)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

Avista Utilities
Restate Public Utility Excise Tax to Actual
TWELVE MONTHS ENDED DECEMBER 31, 2019

* Actual Payments:	Electric	Gas
January/19	RET-4 2,038,496	RET-4 769,798
February/19	RET-4 1,934,285	RET-4 797,464
March/19	RET-4 2,030,929	RET-4 862,149
April/19	RET-4 1,622,595	RET-4 476,943
May/19	RET-4 1,520,543	RET-4 306,253
June/19	RET-4 1,526,625	RET-4 202,460
July/19	RET-4 1,495,497	RET-4 101,792
August/19	RET-4 1,666,948	RET-4 139,096
September/19	RET-4 (128,578)	RET-4 183,858
October/19	RET-4 1,583,941	RET-4 346,316
November/19	RET-4 1,681,605	RET-4 586,095
December/19	RET-4 2,068,704	RET-4 880,886
	19,041,589	5,653,107
Total Actual Payments		
Add Back: Credits for Solar REC's Paid to Customers	RET-4 2,448,664	0
Total Paid adjusted for credits to customers	21,490,253	5,653,107
Washington State Excise Tax amount reflected in results	RET-2 21,458,072	RET-2 5,651,708
Timing Difference -Remove Dec 2018 Entry Recorded in Jan 2019	RET-2 (33,109)	RET-2 949
Timing Difference -Add Dec 2019 Entry Recorded in Jan 2020	RET-3 66,842	RET-3 (78)
Total Expense	\$21,491,805	\$5,652,579
Adjustment of Washington State Excise Tax	33,733	871

* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),
(these values now incorporate LIHEAP tax credit and Renewable energy credits
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (176,873.11)	RET-4 (117,915.40)
	LIHEAP Tax credit benefit to acct 908610	RET-3 176,873.11	RET-3 117,915.40
		0.00	0.00

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by: _____

Workpaper Ref. RET-3

Transaction Analysis Selection: Accounting Period : '2019%' , GI Ferc Account : '908610'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	Aug 2019 - LIHEAP from St. of WA DOR	51,621.18	51,621.18	-	-
			July 2019 - LIHEAP from St. of WA DOR	125,251.93	125,251.93	-	-
				-	-	-	-
				RET-1 176,873.11	176,873.11	-	-
	GD	WA	Aug 2019 - LIHEAP from St. of WA DOR	34,414.12	-	34,414.12	-
			July 2019 - LIHEAP from St. of WA DOR	83,501.28	-	83,501.28	-
				-	-	-	-
				RET-1 117,915.40	-	117,915.40	-
Total				294,788.51	176,873.11	117,915.40	-

Transaction Analysis Selection: Accounting Period : '202001' , GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise Tax Current Month	2,064,906.85	2,064,906.85	.00	.00
			WA Electric Excise Tax True Up Dec 2019	RET-1 66,842.48	66,842.48	.00	.00
			WA Natural gas "Other" Dec 2019 True Up	-124.25	-124.25	.00	.00
			WA Natural gas "Other" Jan 2020 Estimate	363.00	363.00	.00	.00
			Sub-total	2,131,988.08	2,131,988.08	.00	.00
	GD	WA	WA Gas Excise Tax Current Month	896,577.89	.00	896,577.89	.00
			WA Gas Excise Tax True Up Dec 2019	RET-1 -77.56	.00	-77.56	.00
			Sub-total	896,500.33	.00	896,500.33	.00
Total				3,028,488.41	2,131,988.08	896,500.33	.00

Prep by: _____

STATE OF WASHINGTON COMBINED EXCISE TAX RETURN

STATE BUSINESS & OCCUPATION TAX		Summary	January/19	February/19	March/19	April/19	May/19	June/19	July/19	August/19	September/19	October/19	November/19	December/19
STATE PUBLIC UTILITY TAX														
<u>Power - Electricity Addendum</u>														
Adjusted Gross Amount		561,216,084.94	53,176,504.47	50,589,927.81	54,206,244.17	43,771,457.01	40,764,044.06	41,581,746.98	44,005,107.21	46,525,453.52	45,096,344.12	42,210,326.04	44,857,438.31	54,431,491.24
Deductions		1,793,401.55	145,505.28	36,242.46	77,262.83	210,606.42	43,371.94	178,153.90	273,474.29	170,401.24	184,831.20	101,016.77	179,734.10	192,801.12
Taxable Amount		559,422,683.39	53,030,999.19	50,553,685.35	54,128,981.34	43,560,850.59	40,720,672.12	41,403,593.08	43,731,632.92	46,355,052.28	44,911,512.92	42,109,309.27	44,677,704.21	54,238,690.12
Tax Due @	0.038734	21,668,678.22	2,054,102.72	1,958,146.45	2,096,631.96	1,687,285.99	1,577,274.51	1,603,726.77	1,693,901.07	1,795,516.59	1,739,602.54	1,631,061.99	1,730,546.19	2,100,881.42
Renewable Energy Credit	RET-1	(1,841,624.08)	0.00	0.00	(42,537.06)	0.00	0.00	(1,097.04)	0.00	0.00	(1,797,989.98)	0.00	0.00	0.00
Community Solar Credit	RET-1	(607,039.57)	(15,606.86)	(23,861.23)	(21,613.25)	(64,691.05)	(56,731.91)	(76,005.06)	(73,152.25)	(76,947.27)	(70,190.63)	(47,121.09)	(48,941.38)	(32,177.59)
Commute Trip Reduction	RET-1	(1,552.54)	0.00	0.00	(1,552.54)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60% Allocated LIHEAP Credit	RET-1	(176,873.11)	0.00	0.00	0.00	0.00	0.00	0.00	(125,251.93)	(51,621.18)	0.00	0.00	0.00	0.00
Total Electric Tax:		19,041,588.92	2,038,495.86	1,934,285.22	2,030,929.11	1,622,594.94	1,520,542.60	1,526,624.67	1,495,496.89	1,666,948.14	(128,578.07)	1,583,940.90	1,681,604.81	2,068,703.83
			RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1
<u>Gas Distribution Addendum</u>														
Adjusted Gross Amount		150,042,994.13	19,992,420.46	20,694,436.18	22,381,436.27	12,401,721.24	7,974,022.52	5,289,678.63	4,869,910.88	4,536,879.70	4,798,124.79	9,001,987.97	15,218,231.07	22,884,144.41
Deductions		224,131.72	8,056.30	(8,148.14)	(407.32)	20,024.86	23,539.78	33,715.64	59,598.17	32,470.89	25,081.37	11,437.04	2,888.35	15,874.78
Taxable Amount		149,818,862.41	19,984,364.16	20,702,584.32	22,381,843.59	12,381,696.38	7,950,482.74	5,255,962.99	4,810,312.71	4,504,408.81	4,773,043.42	8,990,550.93	15,215,342.72	22,868,269.63
Tax Due @	0.03852	5,771,022.58	769,797.71	797,463.55	862,148.62	476,942.94	306,252.60	202,459.69	185,293.25	173,509.83	183,857.63	346,316.02	586,095.00	880,885.75
40% Allocated LIHEAP Credit	RET-1	(117,915.40)	0.00	0.00	0.00	0.00	0.00	0.00	(83,501.28)	(34,414.12)	0.000	0.00	0.00	0.00
Total Gas Tax:		5,653,107.18	769,797.71	797,463.55	862,148.62	476,942.94	306,252.60	202,459.69	101,791.97	139,095.71	183,857.63	346,316.02	586,095.00	880,885.75
			RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1	RET-1

Prep by: _____

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

Line No.	DESCRIPTION	Net Gains
	Adjstment Number	2.09
	Workpaper Reference	G-NGL
	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	(11)
15	Taxes	-
16	Total Distribution	(11)
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	(11)
26	OPERATING INCOME BEFORE FIT	11
	FEDERAL INCOME TAX	
27	Current Accrual	2
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 9
	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	\$ -

Avista Utilities
Property Dispositions
12 Months ended December 31, 2019

Year	Gain(Loss)	AMORTIZATION PERIOD															TOTAL
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
2008	172,857				17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286			172,860
2009	35,772					3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577		35,770
2010	10,483						1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480
2011	(261)							(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(261)
2012	0								0	0	0	0	0	0	0	0	0
2013	0									0	0	0	0	0	0	0	0
2014	234,734										23,473	23,473	23,473	23,473	23,473	23,473	234,734
2015	204,354											20,435	20,435	20,435	20,435	20,435	204,354
2016	120,036												12,004	12,004	12,004	12,004	120,036
2017	36,793													3,679	3,679	3,679	36,793
2018	(15,051)														(1,505)	(1,505)	(15,050)
2019	(9,410)															(941)	(9,410)
Total	1,838,249	81,585	88,126	104,794	122,080	82,094	80,684	79,690	68,887	80,530	92,985	89,002	94,465	81,476	62,685	58,167	1,838,246

		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
Amortize 2019 - WA E		4,926	4,926	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	4,832	58,167

Year	Gain(Loss)	AMORTIZATION PERIOD															TOTAL
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
2008	3,452				345	345	345	345	345	345	345	345	345	347			3,452
2009	1,496					150	150	150	150	150	150	150	150	150	146		1,496
2010	426						43	43	43	43	43	43	43	43	43	39	426
2011	0							0	0	0	0	0	0	0	0	0	0
2012	0								0	0	0	0	0	0	0	0	0
2013	0									0	0	0	0	0	0	0	0
2014	56,272										5,627	5,627	5,627	5,627	5,627	5,627	56,272
2015	37,065											3,707	3,707	3,707	3,707	3,707	37,065
2016	31,613												3,161	3,161	3,161	3,161	31,613
2017	0													0	0	0	0
2018	0														0	0	0
2019	(15,629)															(1,563)	(15,629)
Total	244,290	12,948	12,958	12,961	13,306	3,997	3,330	2,938	406	620	6,241	9,885	13,033	13,035	12,684	10,971	244,302

		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Total
Amortize 2019 - WA G		914	914	914	914	914	914	914	914	914	914	914	914	10,971

Prep by: _____ 1st Review: _____

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

Avista Utilities
 Property Dispositions
 12 Months ended December 31, 2019

Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1 BNSF (Excludes Non-Utility Portion)	NGL-3 57,668	ED.AN	57,668	37,853	19,815					57,668
2 Long Lake	NGL-3 3,376	ED.WA	3,376	3,376	-			-	-	3,376
3 Deer Park	NGL-3 (70,636)	CD.WA	(55,007)	(55,007)		(15,629)	(15,629)			(70,636)
4 Colstrip Land Sales	NGL-3 7,098	ED.AN	7,098	4,659	2,439					7,098
5 Liberty Lake Land	NGL-3 (291)	ED.WA	(291)	(291)						(291)
Total Gain	\$ (2,785)		\$ 12,844	\$ (9,410)	\$ 22,254	\$ (15,629)	\$ (15,629)	\$ -	\$ -	\$ (2,785)
Non-Utility BNSF	111,944									111,944
Net Gain for Amortization (421100 & 421200)	<u>\$ 109,159</u>		<u>\$ 12,844</u>	<u>\$ (9,410)</u>	<u>\$ 22,254</u>	<u>\$ (15,629)</u>	<u>\$ (15,629)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,159</u>

Jurisdictional allocators:

1 (Production/Transmission Ratio)		100.000%	65.640%	34.360%					
4 (Jurisdictional 4-Factor)		100.000%	69.189%	30.811%	100.000%	72.593%	27.407%		
7 CD.AA	100.000%	70.578%			20.513%			8.909%	
9 CD.WA	100.00%	77.874%			22.126%				

SCHEDULE 27
for year ended December 31, 2019
OTHER PROPERTY DISPOSITIONS

	BOOK	TAX	BALANCE CHECK
1. (a) Brief Description of Property Disposed:	Long Lake Land-WA Dist		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		3,483	
(f) Expense of Sale			
(g) Original Cost:		107	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Loss on Disposition of Property			3,376
2. (a) Brief Description of Property Disposed:	Colstrip Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		5,801	
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			5,801
3. (a) Brief Description of Property Disposed:	BNSF Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		373,691	
(f) Expense of Sale			
(g) Original Cost:		204,079	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			169,612 34% Transmission/66% Non-utility
4. (a) Brief Description of Property Disposed:	Deer Park		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		494,069	
(f) Expense of Sale			
(g) Original Cost:		564,705	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			(70,636)
5. (a) Brief Description of Property Disposed:	Colstrip Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price		1,297	
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			1,297
6. (a) Brief Description of Property Disposed:	Liberty Lake Land		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:		291	
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			(291)
			109,159

Prep by: _____ 1st Review: _____

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

Line No.	DESCRIPTION	Weather Normalization / Gas Cost Adjust
	Adjstment Number	2.10
	Workpaper Reference	G-WNGC
	REVENUES	
1	Total General Business	\$ (3,931)
2	Total Transportation	-
3	Other Revenues	2,095
4	Total Gas Revenues	<u>(1,836)</u>
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(1,655)
6	Purchased Gas Expense	(3)
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>(1,658)</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	(151)
16	Total Distribution	<u>(151)</u>
17	Customer Accounting	(12)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(8)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(8)</u>
25	Total Gas Expense	<u>(1,829)</u>
26	OPERATING INCOME BEFORE FIT	(7)
	FEDERAL INCOME TAX	
27	Current Accrual	(1)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (6)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

12.2019	Total	January	February	March	April	May	June	July	August	September	October	November	December
Weather Adjustment Revenue													
WA 101	(\$3,175,654)	\$670,452	(\$3,914,641)	(\$2,177,041)	\$454,102	\$1,304,095	\$447,078	\$227,299	\$341,599	(\$632,348)	(\$1,828,914)	(\$127,811)	\$2,060,476
WA 111	(\$754,316)	\$160,158	(\$936,071)	(\$520,353)	\$125,648	\$353,324	\$122,265	\$60,785	\$91,011	(\$168,380)	(\$492,033)	(\$34,111)	\$483,441
WA 121	(\$876)	\$180	(\$1,069)	(\$863)	\$212	\$596	(\$207)	\$73	\$137	(\$259)	(\$687)	(\$57)	\$1,068
Total Revenue Adjustment	(\$3,930,846)	\$830,790	(\$4,851,781)	(\$2,698,257)	\$579,962	\$1,658,015	\$569,136	\$288,157	\$432,747	(\$800,987)	(\$2,321,634)	(\$161,979)	\$2,544,985
Decoupling Revenue Offset													
WA 101	(\$1,837,326)	\$396,776	(\$2,316,699)	(\$1,288,381)	\$268,739	\$771,769	\$264,583	\$134,517	\$202,159	(\$374,226)	(\$1,082,358)	(\$78,419)	\$1,264,214
WA 111	(\$357,941)	\$78,175	(\$456,911)	(\$253,993)	\$61,331	\$172,463	\$59,680	\$29,670	\$44,424	(\$82,189)	(\$240,169)	(\$17,429)	\$247,007
WA 121	(\$307)	\$68	(\$402)	(\$325)	\$80	\$224	(\$78)	\$27	\$52	(\$97)	(\$258)	(\$23)	\$425
Total WA	(\$2,195,574)	\$475,019	(\$2,774,012)	(\$1,542,699)	\$330,150	\$944,456	\$324,185	\$164,214	\$246,635	(\$456,512)	(\$1,322,785)	(\$95,871)	\$1,511,646
Revenue Related Expenses	\$100,267	0.045668	Decoupling Mechanism revenue conversion factor										
Decoupling Adjustment	\$2,095,307	\$78,243	(\$457,313)	(\$254,318)	\$61,411	\$172,687	\$59,602	\$29,697	\$44,476				
Revenue not captured in Decoupling													
WA 101	(\$1,338,328)	\$273,676	(\$1,597,942)	(\$888,660)	\$185,363	\$532,326	\$182,495	\$92,782	\$139,440	(\$258,122)	(\$746,556)	(\$49,392)	\$796,262
WA 111	(\$396,375)	\$81,983	(\$479,160)	(\$266,360)	\$64,317	\$180,861	\$62,585	\$31,115	\$46,587	(\$86,191)	(\$251,864)	(\$16,682)	\$236,434
WA 121	(\$569)	\$112	(\$667)	(\$538)	\$132	\$372	(\$129)	\$46	\$85	(\$162)	(\$429)	(\$34)	\$643
Total WA	(\$1,735,272)	\$355,771	(\$2,077,769)	(\$1,155,558)	\$249,812	\$713,559	\$244,951	\$123,943	\$186,112	(\$344,475)	(\$998,849)	(\$66,108)	\$1,033,339
ID 101	(\$1,510,916)	\$322,393	(\$1,911,974)	(\$1,029,477)	\$243,139	\$684,036	\$237,146	\$106,229	\$159,607	(\$301,616)	(\$955,003)	(\$68,428)	\$1,003,032
ID 111	(\$250,561)	\$51,984	(\$308,456)	(\$166,310)	\$36,787	\$103,324	\$35,641	\$18,447	\$27,536	(\$51,976)	(\$144,841)	(\$10,179)	\$157,482
Total Revenue Adjustment	(\$1,761,477)	\$374,377	(\$2,220,430)	(\$1,195,787)	\$279,926	\$787,360	\$272,787	\$124,676	\$187,143	(\$353,592)	(\$1,099,844)	(\$78,607)	\$1,160,514
FCA Revenue Offset													
ID 101	(\$943,352)	\$204,828	(\$1,214,745)	(\$654,063)	\$154,475	\$434,592	\$150,667	\$67,491	\$101,404	(\$191,627)	(\$606,747)	(\$44,689)	\$655,062
ID 111	(\$107,216)	\$22,829	(\$135,463)	(\$73,037)	\$16,156	\$45,376	\$15,652	\$8,101	\$12,093	(\$22,826)	(\$63,609)	(\$4,665)	\$72,177
Total ID	(\$1,050,568)	\$227,657	(\$1,350,208)	(\$727,100)	\$170,631	\$479,968	\$166,319	\$75,592	\$113,497	(\$214,453)	(\$670,356)	(\$49,354)	\$727,239
Revenue Related Expenses	\$6,070	0.005778	Fixed Cost Adjustment Mechanism revenue conversion factor										
FCA Adjustment	\$1,044,498	\$22,829	(\$135,463)	(\$73,037)	\$16,156	\$45,376	\$15,652						
Revenue not captured in Decoupling													
ID 101	(\$567,564)	\$117,565	(\$697,229)	(\$375,414)	\$88,664	\$249,444	\$86,479	\$38,738	\$58,203	(\$109,989)	(\$348,256)	(\$23,739)	\$347,970
ID 111	(\$143,345)	\$29,155	(\$172,993)	(\$93,273)	\$20,631	\$57,948	\$19,989	\$10,346	\$15,443	(\$29,150)	(\$81,232)	(\$5,514)	\$85,305
Total ID	(\$710,909)	\$146,720	(\$870,222)	(\$468,687)	\$109,295	\$307,392	\$106,468	\$49,084	\$73,646	(\$139,139)	(\$429,488)	(\$29,253)	\$433,275
Weather Adjustment Gas Cost Expense													
WA 101	(\$1,276,113)	\$260,956	(\$1,523,672)	(\$847,356)	\$176,747	\$507,585	\$174,013	\$88,470	\$132,958	(\$246,125)	(\$711,857)	(\$47,097)	\$759,265
WA 111	(\$377,889)	\$78,164	(\$456,842)	(\$253,954)	\$61,321	\$172,437	\$59,670	\$29,666	\$44,417	(\$82,177)	(\$240,132)	(\$15,908)	\$225,449
WA 121	(\$541)	\$107	(\$636)	(\$513)	\$126	\$355	(\$123)	\$43	\$82	(\$154)	(\$408)	(\$33)	\$613
Total Gas Cost Adjustment	(\$1,654,543)	\$339,227	(\$1,981,150)	(\$1,101,823)	\$238,194	\$680,377	\$233,560	\$118,179	\$177,457	(\$328,456)	(\$952,397)	(\$63,038)	\$985,327
GTI Gas Expense Adjustment	(\$2,598)	\$562	(\$3,283)	(\$1,826)	\$393	\$1,123	\$386	\$195	\$293	(\$543)	(\$1,573)	(\$114)	\$1,789
ID 101	(\$564,270)	\$116,882	(\$693,176)	(\$373,232)	\$88,149	\$247,994	\$85,976	\$38,513	\$57,865	(\$109,349)	(\$346,231)	(\$23,600)	\$345,939
ID 111	(\$142,513)	\$28,985	(\$171,988)	(\$92,730)	\$20,512	\$57,611	\$19,873	\$10,285	\$15,354	(\$28,980)	(\$80,760)	(\$5,482)	\$84,807
Total Gas Cost Adjustment	(\$706,783)	\$145,867	(\$865,164)	(\$465,962)	\$108,661	\$305,605	\$105,849	\$48,798	\$73,219	(\$138,329)	(\$426,991)	(\$29,082)	\$430,746
GTI Gas Expense Adjustment	(\$1,017)	\$220	(\$1,305)	(\$703)	\$164	\$461	\$160	\$74	\$110	(\$209)	(\$644)	(\$47)	\$702
Margin	(\$81,240)	\$16,615	(\$97,089)	(\$53,931)	\$11,695	\$33,385	\$11,464	\$5,781	\$8,679	(\$16,077)	(\$46,732)	(\$3,080)	\$48,050

12.2019		Total	January	February	March	April	May	June	July	August	September	October	November	December	
Weighted Block Rate Calculation															
WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191)															
WA 101		0.69741	0.70155	0.70155	0.70155	0.70155	0.70155	0.70155	0.70155	0.70155	0.70155	0.70155	0.67668	0.67668	
WA 111		0.53494	0.53895	0.53895	0.53895	0.53895	0.53895	0.53895	0.53895	0.53895	0.53895	0.53895	0.51488	0.51488	
WA 121		0.43812	0.44211	0.44211	0.44211	0.44211	0.44211	0.44211	0.44211	0.44211	0.44211	0.44211	0.41818	0.41818	
ID 101		0.72791	0.73122	0.73122	0.73122	0.73122	0.73122	0.73122	0.73122	0.73122	0.73122	0.73122	0.71135	0.71135	
ID 111		0.47214	0.47545	0.47545	0.47545	0.47545	0.47545	0.47545	0.47545	0.47545	0.47545	0.47545	0.45558	0.45558	
Effective WACOG by Month															
WA 101		0.26911	0.27306	0.27306	0.27306	0.27306	0.27306	0.27306	0.27306	0.27306	0.27306	0.27306	0.24935	0.24935	
WA 111		0.25921	0.26303	0.26303	0.26303	0.26303	0.26303	0.26303	0.26303	0.26303	0.26303	0.26303	0.24011	0.24011	
WA 121		0.25912	0.26292	0.26292	0.26292	0.26292	0.26292	0.26292	0.26292	0.26292	0.26292	0.26292	0.24011	0.24011	
ID 101		0.26181	0.26510	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.24534	0.24534	
ID 111		0.26181	0.26510	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.2651	0.24534	0.24534	
WA Schedule 101	17 GRC Block Usage, Bills, & Baseload			Baseload Usage	Percentage	WS Usage	Percentage						5/1/2018	11/1/2018	11/1/2019
Block 1		70,235,875		24,017,006	100.00%	46,218,869	56.43%						0.36723	0.36723	0.36723
Block 2		35,679,397			0.00%	35,679,397	43.57%						0.47729	0.47729	0.47729
		<u>105,915,272</u>		<u>24,017,006</u>	100.00%	<u>81,898,266</u>	100.00%						0.41518	0.41518	0.41518
		1,847,462	13	24,017,006	100.00%								0.28488	0.28637	0.26150
													Gas Cost Rev	0.27180	0.24935
													Gas Cost Exp	0.00047	0.00047
													GTI Exp Rate	0.00047	0.00047
WA Schedule 111															
Block 1		5,785,416		5,785,416	33.67%	0	0.00%						0.48625	0.48625	0.48625
Block 2		14,299,409		11,398,727	66.33%	2,900,682	11.13%						0.33354	0.33354	0.33354
Block 3		23,171,235		0	0.00%	23,171,235	88.87%						0.25424	0.25424	0.25424
		<u>43,256,060</u>		<u>17,184,143</u>	100.00%	<u>26,071,917</u>	100.00%						0.26307	0.26307	0.26307
		32,983	521	17,184,143									0.27568	0.27588	0.25181
													Gas Cost Rev	0.26301	0.24011
													Gas Cost Exp	0.00038	0.00038
													GTI Exp Rate	0.00038	0.00038
WA Schedule 121															
Block 1		135,553		135,553	4.39%	0	0.00%						0.48088	0.48088	0.48088
Block 2		135,553		135,553	4.39%	0	0.00%						0.34850	0.34850	0.34850
Block 3		2,127,460		2,127,460	68.84%	0	0.00%						0.26767	0.26767	0.26767
Block 4		953,143		692,067	22.39%	261,076	30.80%						0.21692	0.21692	0.21692
Block 5		586,572		0	0.00%	586,572	69.20%						0.14387	0.14387	0.14387
		<u>3,938,281</u>		<u>3,090,633</u>	100.01%	<u>847,648</u>	100.00%						0.16637	0.16637	0.16637
		273	11,321	3,090,633									0.28163	0.27574	0.25181
													Gas Cost Rev	0.26869	0.24011
													Gas Cost Exp	0.00031	0.00031
													GTI Exp Rate	0.00031	0.00031
ID Schedule 101													1/1/2019	11/1/2018	11/1/2019
Block 1	all therms												0.46457	0.44815	0.46457
													Gas Cost Rev	0.26665	0.24678
													Gas Cost Exp	0.26510	0.24534
													GTI Exp Rate	0.00040	0.00040
ID Schedule 111	17 GRC Block Usage, Bills, & Baseload														
Block 1		2,975,097		2,975,097	24.57%	0	0.00%						0.51193	0.49511	0.51193
Block 2		6,965,891		6,965,891	57.52%	0	0.00%						0.30505	0.30366	0.30505
Block 3		8,708,834		2,169,482	17.91%	6,539,352	75.53%						0.22220	0.22127	0.22220
Block 4		2,118,897		0	0.00%	2,118,897	24.47%						0.16742	0.16680	0.16742
		<u>20,768,719</u>		<u>12,110,470</u>	100.00%	<u>8,658,249</u>	100.00%						0.20880	0.20794	0.20880
		17,057	710	12,110,470									0.26665	0.26665	0.24678
													Gas Cost Rev	0.26510	0.24534
													Gas Cost Exp	0.00040	0.00040
													GTI Exp Rate	0.00040	0.00040

12.2019	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,513	1,103	915	775	542	298	137	26	30	158	534	863	1,132
Actual DDH	6,748	1,052	1,218	938	500	180	96	8	3	209	697	875	972
DDH Adjustment to Normal	-235	51	-303	-163	42	118	41	18	27	-51	-163	-12	160
Rate Group													
WA Res Sched 101	-3,700,254	801,385	-4,675,837	-2,602,571	556,636	1,601,925	548,638	273,995	411,853	-761,951	-2,247,062	-162,745	2,555,480
No of Cust	153,136	152,262	149,533	154,716	150,948	154,620	152,408	153,138	153,459	150,304	157,012	154,466	154,765
Usage/DDH	0.1032	0.1032	0.1032	0.1032	0.0878	0.0878	0.0878	0.0994	0.0994	0.0994	0.0878	0.0878	0.1032
WA Com Sched 101	-717,319	152,508	-894,162	-495,086	89,553	253,875	87,609	49,082	73,744	-136,943	-355,590	-25,826	483,917
No of Cust	12,130	12,092	11,933	12,282	12,060	12,169	12,086	12,119	12,139	11,934	12,339	12,173	12,230
Usage/DDH	0.2473	0.2473	0.2473	0.2473	0.1768	0.1768	0.1768	0.2250	0.2250	0.2250	0.1768	0.1768	0.2473
WA Ind Sched 101	-7,803	1,779	-9,989	-5,530	1,095	3,077	1,025	919	1,323	-2,464	-4,310	-309	5,581
No of Cust	72	73	69	71	72	72	69	74	71	70	73	71	73
Usage/DDH	0.4778	0.4778	0.4778	0.4778	0.3622	0.3622	0.3622	0.6903	0.6903	0.6903	0.3622	0.3622	0.4778
WA Res Sched 111	-57,062	12,788	-73,462	-41,549	9,869	27,635	9,699	0	0	0	-39,712	-2,716	40,386
No of Cust	299	302	292	307	299	298	301	300	299	289	310	288	304
Usage/DDH	0.8303	0.8303	0.8303	0.8303	0.7859	0.7859	0.7859	0.0000	0.0000	0.0000	0.7859	0.7859	0.8303
WA Com Sched 111	-1,271,012	277,033	-1,620,507	-900,058	218,130	613,516	212,234	112,785	168,868	-312,423	-854,006	-62,094	875,510
No of Cust	2,723	2,722	2,680	2,767	2,726	2,729	2,717	2,732	2,727	2,671	2,750	2,716	2,742
Usage/DDH	1.9956	1.9956	1.9956	1.9956	1.9052	1.9052	1.9052	2.2935	2.2935	2.2935	1.9052	1.9052	1.9956
WA Ind Sched 111	-32,554	7,345	-42,873	-23,887	5,135	14,427	4,925	0	0	0	-19,229	-1,441	23,044
No of Cust	57	57	56	58	57	57	56	57	55	57	55	56	57
Usage/DDH	2.5267	2.5267	2.5267	2.5267	2.1449	2.1449	2.1449	0.0000	0.0000	0.0000	2.1449	2.1449	2.5267
WA Com Sched 121	-1,850	407	-2,419	-1,952	480	1,349	-469	165	310	-585	-1,553	-137	2,554
No of Cust	4	4	4	6	6	6	-6	4	5	5	5	6	8
Usage/DDH	1.9956	1.9956	1.9956	1.9052	1.9052	1.9052	2.2935	2.2935	2.2935	1.9052	1.9052	1.9052	1.9956
ID Res Sched 101	-1,686,777	365,709	-2,172,055	-1,170,125	279,093	785,066	272,541	121,366	182,508	-345,273	-1,096,977	-80,907	1,172,277
No of Cust	76,580	76,042	76,018	76,126	76,205	76,297	76,231	76,446	76,639	76,758	77,178	77,319	77,696
Usage/DDH	0.0943	0.0943	0.0943	0.0943	0.0872	0.0872	0.0872	0.0882	0.0882	0.0882	0.0872	0.0872	0.0943
ID Com Sched 101	-339,365	74,206	-436,987	-234,741	52,726	148,462	51,112	23,506	35,159	-66,128	-206,428	-15,104	234,852
No of Cust	7,724	7,723	7,655	7,644	7,735	7,752	7,681	7,741	7,719	7,686	7,803	7,755	7,791
Usage/DDH	0.1884	0.1884	0.1884	0.1884	0.1623	0.1623	0.1623	0.1687	0.1687	0.1687	0.1623	0.1623	0.1884
ID Ind Sched 101	-4,448	983	-5,730	-3,024	692	1,944	663	405	608	-1,082	-2,635	-183	2,911
No of Cust	52	54	53	52	53	53	52	52	52	49	52	49	51
Usage/DDH	0.3568	0.3568	0.3568	0.3568	0.3109	0.3109	0.3109	0.4331	0.4331	0.4331	0.3109	0.3109	0.3568
ID Res Sched 111	-17,944	3,704	-22,415	-11,948	2,846	7,639	2,654	2,154	3,232	-6,104	-10,650	-784	11,728
No of Cust	108	107	109	108	112	107	107	108	108	108	108	108	108
Usage/DDH	0.6787	0.6787	0.6787	0.6787	0.6050	0.6050	0.6050	1.1082	1.1082	1.1082	0.6050	0.6050	0.6787

	12.2019	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 111		-473,020	100,581	-597,131	-321,701	71,301	199,878	69,244	36,644	54,684	-103,215	-280,790	-20,612	318,097
No of Cust		1,363	1,362	1,361	1,363	1,358	1,355	1,351	1,365	1,358	1,357	1,378	1,374	1,373
Usage/DDH			1,4480	1,4480	1,4480	1,2501	1,2501	1,2501	1,4914	1,4914	1,4914	1,2501	1,2501	1,4480
ID Ind Sched 111		-22,521	5,051	-29,221	-16,145	3,227	9,801	3,065	0	0	0	-13,200	-947	15,848
No of Cust		38	38	37	38	37	40	36	40	37	37	39	38	38
Usage/DDH			2,6065	2,6065	2,6065	2,0765	2,0765	2,0765	0,0000	0,0000	0,0000	2,0765	2,0765	2,6065
WA subtotal		-5,787,854	1,253,245	-7,319,249	-4,070,633	880,898	2,515,804	863,661	436,946	656,098	-1,214,366	-3,521,462	-255,268	3,986,472
ID subtotal		-2,544,075	550,234	-3,263,539	-1,757,684	409,885	1,152,790	399,279	184,075	276,191	-521,802	-1,610,680	-118,537	1,755,713
Summarize by Schedule														
WA 101		-4,425,376	955,672	-5,579,988	-3,103,187	647,284	1,858,877	637,272	323,996	486,920	-901,358	-2,606,962	-188,880	3,044,978
WA 111		-1,360,628	297,166	-1,736,842	-965,494	233,134	655,578	226,858	112,785	168,868	-312,423	-912,947	-66,251	938,940
WA 121		-1,850	407	-2,419	-1,952	480	1,349	-469	165	310	-585	-1,553	-137	2,554
ID 101		-2,030,590	440,898	-2,614,772	-1,407,890	332,511	935,472	324,316	145,277	218,275	-412,483	-1,306,040	-96,194	1,410,040
ID 111		-513,485	109,336	-648,767	-349,794	77,374	217,318	74,963	38,798	57,916	-109,319	-304,640	-22,343	345,673

Weather Sensitivity Regression Summary for January 2009 through 2018

Adj R ²	Dependent Variable	Summer Mo Heating Jul, Aug, Sep	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Usage/Cust Base Load	Usage/Cust 2018 Low	Durbin Watson Test Result
Washington Gas							
0.991	WR101	0.0994	0.0878	0.1032	9	13	No Autocorrelation
0.983	WC101	0.2250	0.1768	0.2473	0	11	No Autocorrelation
0.963	WI101	0.6903	0.3622	0.4778	-38	5	Corrected with AR(1)
0.990	WT101	0.1142	0.0953	0.1153	8	13	No Autocorrelation
0.959	WR111	0.0000	0.7859	0.8303	488	320	Corrected with AR(1)
0.992	WC111	2.2935	1.9052	1.9956	483	562	Corrected with AR(1),(2),(3)
0.858	WI111	0.0000	2.1449	2.5267	2,246	2,196	Corrected with AR(1),(2)
0.991	WT111	2.2429	1.7790	1.8827	507	568	Corrected with AR(1),(2),(3)
0.992	WC121	2.2935	1.9052	1.9956	483	562	combined with 111
0.991	WT121	2.2429	1.7790	1.8827	507	568	combined with 111
Idaho Gas							
0.995	IR101	0.0882	0.0872	0.0943	9	13	Corrected with AR(1),(2)
0.981	IC101	0.1687	0.1623	0.1884	0	10	Corrected with AR(1),(2)
0.965	II101	0.4331	0.3109	0.3568	-27	6	Corrected with AR(1),(3)
0.993	IT101	0.0995	0.0929	0.1042	7	12	Corrected with AR(1),(2)
0.973	IR111	1.1082	0.6050	0.6787	231	229	Corrected with AR(1)
0.977	IC111	1.4914	1.2501	1.4480	592	635	Corrected with AR(1),(2)
0.671	II111	0.0000	2.0765	2.6065	4,133	4,076	Corrected with AR(1),(2)
0.977	IT111	1.4853	1.2863	1.4262	636	692	Corrected with AR(1)

Dependent Variable Name Code

1st letter

W = Washington Jurisdiction

I = Idaho Jurisdiction

2nd letter

R = Residential Class

C = Commercial Class

I = Industrial Class

T = Total Schedule

Numerical reference

Rate Schedule

Prep by: _____ 1st Review: _____

Workpaper Ref. C-WN-__

AVISTA UTILITIES
 Weather Normalization
 Degree Day Comparison
 Twelve Months Ended December 31, 2019

CALENDAR MONTHLY DDH & DDC	ACTUAL DDH	1990- 2019 30 YEAR AVG DDH	ADJUSTMENT NORM - ACT DDH
Jan - 19	1,052	1,103	51
Feb - 19	1,218	915	-303
Mar - 19	938	775	-163
Apr - 19	500	542	42
May - 19	180	298	118
Jun - 19	96	137	41
Jul - 19	8	26	18
Aug - 19	3	30	27
Sep - 19	209	158	-51
Oct - 19	697	534	-163
Nov - 19	875	863	-12
Dec - 19	972	1,132	160
	<hr/>	<hr/>	<hr/>
	6,748	6,513	-235
Heating Season Adjustment	6528	6,299	-229

Spokane AP Weather Station
 Heating Degree Day History

Workpaper Ref. C-WN-__

		Heating Season												Total
		July	August	September	October	November	December	January	February	March	April	May	June	
1	2018 - 2019	15	24	169	517	836	1,021	1,052	1,218	938	500	180	96	6,566
2	2017 - 2018	0	3	166	560	811	1,179	960	968	783	543	125	103	6,201
3	2016 - 2017	20	10	158	508	637	1,289	1,379	992	741	556	272	66	6,628
4	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
5	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
6	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
7	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
8	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
9	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
10	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
11	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
12	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
13	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
14	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
15	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
16	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
17	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
18	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
19	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
20	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
21	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
22	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
23	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
24	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
25	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
26	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
27	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
28	1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
29	1990 - 1991	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
30	1989 - 1990	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
1990 - 2019 30-Year Average		26	30	158	534	863	1,132	1,103	915	775	542	298	137	6,513

Prep by:_____ 1st Review:_____

Summarize No of Customers by Code

		201901	201902	201903	201904	201905	201906	201907	201908	201909	201910	201911	201912
WA Residential Sch 101	WR101	152,262	149,533	154,716	150,948	154,620	152,408	153,138	153,459	150,304	157,012	154,466	154,765
WA Commercial Sch 101	WC101	12,092	11,933	12,282	12,060	12,169	12,086	12,119	12,139	11,934	12,339	12,173	12,230
WA Industrial Sch 101	WI101	73	69	71	72	72	69	74	71	70	73	71	73
WA Total Sch 101	WT101	164,455	161,561	167,095	163,106	166,886	164,587	165,355	165,693	162,332	169,448	166,729	167,092
WA Residential Sch 111	WR111	302	292	307	299	298	301	300	299	289	310	288	304
WA Commercial Sch 111	WC111	2,722	2,680	2,767	2,726	2,729	2,717	2,732	2,727	2,671	2,750	2,716	2,742
WA Industrial Sch 111	WI111	57	56	58	57	57	56	57	55	57	55	56	57
WA Total Sch 111	WT111	3,100	3,048	3,152	3,102	3,104	3,095	3,110	3,102	3,037	3,137	3,081	3,124
WA Residential 121	WR121	-	-	-	-	-	-	-	-	-	-	-	-
WA Commercial Sch 121	WC121	4	4	6	6	6	(6)	4	5	5	5	6	8
WA Industrial Sch 121	WI121	-	-	-	-	-	-	-	-	-	-	-	-
WA Total Sch 121	WT121	4	4	6	6	6	(6)	4	5	5	5	6	8
WA Total Sch 131	WT131	2	2	2	2	2	2	2	2	1	3	2	1
		-	-	-	-	-	-	-	-	-	-	-	-
ID Residential Sch 101	IR101	76,042	76,018	76,126	76,205	76,297	76,231	76,446	76,639	76,758	77,178	77,319	77,696
ID Commercial Sch 101	IC101	7,723	7,655	7,644	7,735	7,752	7,681	7,741	7,719	7,686	7,803	7,755	7,791
ID Industrial Sch 101	II101	54	53	52	53	53	52	52	52	49	52	49	51
ID Total Sch 101	IT101	83,824	83,731	83,827	83,998	84,107	83,969	84,244	84,415	84,498	85,038	85,128	85,543
ID Residential Sch 111	IR111	107	109	108	112	107	107	108	108	108	108	108	108
ID Commercial Sch 111	IC111	1,362	1,361	1,363	1,358	1,355	1,351	1,365	1,358	1,357	1,378	1,374	1,373
ID Industrial Sch 111	II111	38	37	38	37	40	36	40	37	37	39	38	38
ID Total Sch 111	IT111	1,511	1,511	1,513	1,511	1,506	1,498	1,517	1,507	1,506	1,529	1,524	1,523
ID Commercial Sch 121	IC121	-	-	-	-	-	-	-	-	-	-	-	-
ID Industrial Sch 121	II121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 121	IT121	-	-	-	-	-	-	-	-	-	-	-	-
ID Total Sch 131	IT131	-	-	-	-	-	-	-	-	-	-	-	-

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

Line No.	DESCRIPTION	Eliminate Adder Schedules
	Adjstment Number	2.11
	Workpaper Reference	G-EAS
	REVENUES	
1	Total General Business	\$ 8,057
2	Total Transportation	-
3	Other Revenues	(59,974)
4	Total Gas Revenues	(51,917)
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(47,738)
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	1,928
8	Total Production	(45,810)
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	309
16	Total Distribution	309
17	Customer Accounting	24
18	Customer Service & Information	(8,485)
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	16
21	Depreciation/Amortization	-
22	Regulatory Amortizations	1,205
23	Taxes	-
24	Total Admin. & General	1,221
25	Total Gas Expense	(52,741)
26	OPERATING INCOME BEFORE FIT	824
	FEDERAL INCOME TAX	
27	Current Accrual	173
28	Debt Interest	-
29	Deferred FIT	651
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (0)
	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	\$ -

Avista Utilities
Eliminate Adder Schedules
Twelve Months Ended December 31, 2019

Adder Schedule Amounts Embedded in Results of Operations
Washington Natural Gas

Line No.	DESCRIPTION	Conversion Factor	Schedule 150 Purchased Gas Costs	Consolidate Gas Costs	Gas Costs in Results of Operations	Schedule 155 Prior PGA Amortization	Schedule 174 Tax Reform Temporary Rebate	Schedule 175 Decoupling Rebate / Surcharge	Schedule 189/191/192 Public Purpose Tariff Riders	Eliminate Contra Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedules and Consolidate Gas Costs Adjustment 000's
REVENUES												
1	Total General Business	0.956600	\$ 55,198,795		\$ 55,198,795	\$ (12,854,664)	\$ (2,121,409)	\$ (1,952,256)	\$ 8,869,672		\$ (8,058,657)	\$ 8,057
2	Total Transportation				\$ -						\$ -	
3	Other Revenues		\$ 58,106,774	\$ (58,106,774)	\$ -			\$ 1,867,528		\$ -	\$ 1,867,528	\$ (59,974)
4	Total Gas Revenues		\$ 113,305,569	\$ (58,106,774)	\$ 55,198,795	\$ (12,854,664)	\$ (2,121,409)	\$ (84,729)	\$ 8,869,672	\$ -	\$ (6,191,129)	\$ (51,917)
EXPENSES												
Production Expenses												
5	City Gate Purchases		\$ 112,838,165	\$ (60,035,023)	\$ 52,803,142	\$ (12,296,765)	\$ -	\$ -			\$ (12,296,765)	\$ (47,738)
6	Purchased Gas Expense				-						\$ -	
7	Net Nat Gas Storage Trans		\$ (1,928,249)	\$ 1,928,249	-						\$ -	\$ 1,928
8	Total Production		\$ 110,909,916	\$ (58,106,774)	\$ 52,803,142	\$ (12,296,765)	\$ -	\$ -	\$ -	\$ -	\$ (12,296,765)	\$ (45,810)
Underground Storage												
9	Operating Expenses				-						\$ -	
10	Depreciation/Amortization				-						\$ -	
11	Taxes				-						\$ -	
12	Total Underground Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Distribution												
13	Operating Expenses				-						\$ -	
14	Depreciation/Amortization				-						\$ -	
15	Taxes	0.038405	\$ 2,119,888		2,119,888	\$ (493,678)	\$ (81,472)	\$ (74,976)	\$ 340,636		\$ (309,489)	\$ 309
16	Total Distribution		\$ 2,119,888	\$ -	\$ 2,119,888	\$ (493,678)	\$ (81,472)	\$ (74,976)	\$ 340,636	\$ -	\$ (309,489)	\$ 309
17	Customer Accounting	0.002996	\$ 165,367		165,367	\$ (38,511)	\$ (6,355)	\$ (5,849)	\$ 26,572		\$ (24,143)	\$ 24
18	Customer Service & Information				-			\$ 8,484,724			\$ 8,484,724	\$ (8,485)
19	Sales Expenses				-						\$ -	
Administrative & General												
20	Operating Expenses	0.002000	\$ 110,398		110,398	\$ (25,709)	\$ (4,243)	\$ (3,905)	\$ 17,739		\$ (16,117)	\$ 16
21	Depreciation/Amortization				-						\$ -	
22	Regulatory Amortizations				-		\$ (1,205,040)				\$ (1,205,040)	\$ 1,205
23	Taxes				-						\$ -	
24	Total Admin. & General		\$ 110,398	\$ -	\$ 110,398	\$ (25,709)	\$ (1,209,283)	\$ (3,905)	\$ 17,739	\$ -	\$ (1,221,157)	\$ 1,221
25	Total Gas Expense		\$ 113,305,569	\$ (58,106,774)	\$ 55,198,795	\$ (12,854,664)	\$ (1,297,110)	\$ (84,729)	\$ 8,869,672	\$ -	\$ (5,366,831)	\$ (52,741)
26	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ (824,299)	\$ (0)	\$ -	\$ -	\$ (824,299)	\$ 824
	FIT @ 21%		\$ -	\$ -	\$ -	\$ -	\$ (173,103)	\$ (0)	\$ -	\$ -	\$ (173,103)	\$ 173
	DFIT Flow Through Tax Reform Amort						\$ (651,196)				\$ (651,196)	\$ 651
	NET OPERATING INCOME		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ -

Prep by: _____ 1st Review: _____

Query Name: V2 Transactions_by_FERC_GL_Detail

Accounting Periods : 201901 through 201912

Selected Accounts

Source Id:<All>	Jurisdiction:WA	Service:GD
-----------------	-----------------	------------

Ferc Acct	Ferc Acct Desc	Transaction Amount
407230	TAX REFORM AMORTIZATION	(\$1,205,040.10)
805110	AMORTIZE RECOVERABLE GAS COSTS	(\$12,296,765.33)
908600	CUST SVC & INFO EXP	\$8,515,255.06
908690	AMORT UNBILLED DSM TARIFF RIDE	(\$30,531.00)
495311	CONTRA DECOUPLING DEFFERAL	\$0.00
495329	AMORTIZE RES DECOUPLING	(\$2,439,657.86)
495339	AMORTIZE NON-RES DECOUPLING	\$572,130.32
Total		(\$6,884,608.91)

Schedule 174 amortization, calendar (Tax Reform - excludes 2017 non-plant excess tax amortized as flow-through DFIT)
 Schedule 155 amortization of prior gas costs, calendar
 Schedule 189/191/192 revenue offset, billed (Public Purpose Rider)
 Schedule 189/191/192 revenue offset, unbilled (Public Purpose Rider)
 reduction to decoupling deferred revenues for SEC reporting only, eliminate for CB
 Sch 175 Amortization Residential Decoupling, calendar
 Sch 175 Amortization Non-Residential Decoupling, calendar

Current Gas Costs included in PGA		
483xxx Sales For Resale		55,067,624
495028 Deferred Exchange		3,039,150
Total Revenue		<u>58,106,774</u>
804/805 City Gate Purchases		100,541,400
less: 805110 Amortization of Recoverable Gas Costs		12,296,765
808xxx Net Natural Gas Storage Transactions		(1,599,800)
811000 Gas Used For Products Extraction		<u>(328,449)</u>
Total Expense		<u>110,909,916</u>
Net Gas Costs Recovered in Rates		<u><u>52,803,142</u></u>

G-OPS-12A page 1
 G-495-12A

 G-OPS-12A page 1
 G-OPS-12A page 1
 G-OPS-12A page 1
 G-OPS-12A page 1

Prep by: _____ 1st Review: _____

Date: 4/21/2020 Mgr. Review: _____

Journal Name (All)

Sum of Transaction Amount		Jurisdiction		Service	WA Total	Grand Total
FERC Account	FERC Account Description	WA	ED	GD		
407230	TAX REFORM AMORTIZATION	\$ (3,914,140.00)	\$	(1,205,040.10)	\$ (5,119,180.10)	\$ (5,119,180.10)
407395	OPTIONAL RENEWABLE POWER REV O	\$ 156,370.72			\$ 156,370.72	\$ 156,370.72
407450	AMORT BPA RX	\$ (3,102,919.36)			\$ (3,102,919.36)	\$ (3,102,919.36)
407494	AMORT SCH 98 REC REV	\$ 34,085.00			\$ 34,085.00	\$ 34,085.00
407499	AMORT SCH 59 BPA RES EXCH CRED	\$ (419,873.00)			\$ (419,873.00)	\$ (419,873.00)
456311	CONTRA DECOUPLING DEFERRAL	\$ (1,396,884.38)			\$ (1,396,884.38)	\$ (1,396,884.38)
456329	AMORTIZATION RES DECOUPLING DE	\$ (929,434.70)			\$ (929,434.70)	\$ (929,434.70)
456339	AMORTIZATION NON-RES DECOUPLIN	\$ 2,113,562.55			\$ 2,113,562.55	\$ 2,113,562.55
495329	AMORTIZATION RES DECOUPLING DE			\$ (2,439,657.86)	\$ (2,439,657.86)	\$ (2,439,657.86)
495339	AMORTIZATION NON-RES DECOUPLIN			\$ 572,130.32	\$ 572,130.32	\$ 572,130.32
557324	DEF POWER SUPPLY EXP-REC AMORT	\$ (1,658,472.00)			\$ (1,658,472.00)	\$ (1,658,472.00)
805110	AMORTIZE RECOVERABLE GAS COSTS			\$ (12,296,765.33)	\$ (12,296,765.33)	\$ (12,296,765.33)
908600	CUST SVC & INFO EXP	\$ 27,222,127.48	\$	8,515,255.06	\$ 35,737,382.54	\$ 35,737,382.54
908690	AMORT UNBILLED DSM TARIFF RIDE	\$ (386,825.00)	\$	(30,531.00)	\$ (417,356.00)	\$ (417,356.00)
Grand Total		\$ 17,717,597.31	\$	(6,884,608.91)	\$ 10,832,988.40	\$ 10,832,988.40

2019		Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
SCH M	Schedule Ms							
997082	Meal Disallowances	Perm	435,627	193,992	132,841	50,153	79,476	892,089
997112	AFUDC EQUITY TAX FLOW THROUGH	Perm	-	-	-	-	-	-
997113	AFUDC EQUITY CWIP	Perm	-	-	-	-	-	-
997120	Transportation Disallowance	Perm	36,234	17,576	10,973	4,666	6,792	76,241
997017	Amort - Invest in Exch Pwr	Perm	794,680	-	-	-	-	794,680
			<u>1,266,541</u>	<u>211,568</u>	<u>143,814</u>	<u>54,819</u>	<u>86,268</u>	<u>1,763,010</u>
997000	Book Depreciation	Plant	99,326,036	50,351,441	23,640,751	9,409,776	13,852,849	196,580,853
997001	Contributions In Aid of Construction	Plant	4,888,064	2,371,041	587,837	249,955	121,510	8,218,407
997049	Tax Depreciation	Plant	(122,785,667)	(59,559,354)	(28,732,182)	(12,217,268)	(19,925,537)	(243,220,008)
997080	Book Transportation Depr	Plant	3,934,647	1,908,570	930,793	395,785	1,666,199	8,835,994
997101	Repairs 481 (a)	Plant	(21,817,188)	(10,582,812)	(3,929,240)	(1,670,760)	(3,600,000)	(41,600,000)
997111	CAPITALIZED TRANSPORTATION		(163,919)	(79,512)	(49,642)	(21,109)	(30,728)	(344,910)
997119	AFUDC Tax CPI		2,030,087	984,730	506,100	215,200	369,479	4,105,596
			<u>(34,587,940)</u>	<u>(14,605,896)</u>	<u>(7,045,583)</u>	<u>(3,638,421)</u>	<u>(7,546,228)</u>	<u>(67,424,068)</u>
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	592,084	287,201	179,312	76,246	110,991	1,245,834
997007	Idaho PCA	Temp	-	(7,886,123)	-	-	-	(7,886,123)
997008	DSM Book Amortization	Temp	-	-	-	-	(135,318)	(135,318)
997009	Rathdrum Turbine Lease	Temp	(22,775)	(11,047)	-	-	-	(33,822)
997010	Deferred Gas Credit and Refunds	Temp	-	-	(21,959,815)	(9,719,992)	(6,168,057)	(37,847,864)
997016	Redemption Expense	Temp	637,405	309,184	144,469	61,430	89,424	1,241,912
997017	Amort - Invest in Exch Pwr	Temp	838,281	-	-	-	-	838,281
997018	DSM Tariff Rider	Temp	5,008,508	2,758,982	(263,546)	(156,114)	166,439	7,514,269
997020	FAS87 Current Pension Accrual	Temp	755,995	366,709	228,952	97,353	141,718	1,590,727
997024	Kettle Falls Disallowance	Temp	(5,609)	-	-	-	-	(5,609)
997027	Uncollectibles	Temp	(1,337,651)	(648,851)	(405,107)	(172,256)	(250,755)	(2,814,620)
997031	Decoupling Mechanism	Temp	(8,118,704)	(580,565)	(1,404,768)	223,108	(177,184)	(10,058,113)
997032	Interest Rate Swaps	Temp	(4,986,482)	(2,418,781)	(1,510,153)	(642,135)	(934,760)	(10,492,311)
997033	BPA Residential Exchange	Temp	(666,453)	(568,209)	-	-	-	(1,234,662)
997034	Montana Hydro Settlement	Temp	3,258,748	1,724,809	-	-	-	4,983,557
997035	SCH M (Leases)	Temp	17,056	7,595	5,201	1,964	3,112	34,928
997043	Washington Deferred Power Costs	Temp	1,096,569	-	-	-	-	1,096,569
997044	Non-Monetary Power Costs	Temp	171,288	83,086	-	-	-	254,374
997046	Nez Perce Settlement	Temp	(22,008)	5,188	-	-	-	(16,820)
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	747,435	319,744	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	(359,626)	22,206	269,250	(15,144)	(253,142)	(336,456)
997081	Deferred Compensation	Temp	453,409	219,934	137,314	58,388	84,995	954,040
997083	Paid Time Off	Temp	291,672	141,481	88,333	37,560	54,677	613,723
997088	Deferred O&M Colstrip & CS2	Temp	-	(261,474)	-	-	-	(261,474)
997095	WA REC DEF	Temp	(1,396,907)	-	-	-	-	(1,396,907)
997096	CDA Settlement Costs	Temp	22,032	10,687	-	-	-	32,719
997099	Kettle Falls Diesel Leak	Temp	124,329	60,308	-	-	-	184,637
997102	Amort Idaho Earnings Test (254229)	Temp	-	(87,014)	-	-	-	(87,014)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	-	117,223	-	-	-	117,223
997105	WA Excess Nat Gas Line Extension	Temp	-	-	(657,272)	-	-	(657,272)
997107	MDM System	Temp	(17,272,075)	-	(3,953,313)	-	249,000	(20,976,388)
997108	PROV FOR RATE REFUND - TAX REFORM	Temp	-	(40,777)	-	-	2,468,771	2,427,994
997109	TAX REFORM AMORTIZATION	Temp	(4,146,455)	(3,787,244)	(1,469,943)	-	(2,246,387)	(11,650,029)
997110	FISERVE	Temp	(728,253)	(330,841)	(445,756)	(214,574)	55,908	(1,663,516)
997114	AFUDC DEBT CWIP	Temp	311,589	151,142	94,364	40,125	58,410	655,630
997115	AFUDC EQUITY TAX DEFERRAL	Temp	778,866	342,779	229,489	110,152	(157,643)	1,303,643
997117	Colstrip Plant ADJ	Temp	-	(1,428,366)	-	-	-	(1,428,366)
997118	Natural Gas Deprec Exp Deferral	Temp	-	-	-	81,297	-	81,297
			<u>(23,838,477)</u>	<u>(10,531,931)</u>	<u>(30,692,989)</u>	<u>(9,964,456)</u>	<u>(6,839,801)</u>	<u>(81,867,654)</u>
TOTAL	SCHEDULE Ms		(57,159,876)	(24,926,259)	(37,594,758)	(13,548,058)	(14,299,761)	(147,528,712)
	DFIT Plant - Calculated	-21%	7,263,467	3,067,238	1,479,572	764,068	1,584,708	14,159,054
	Book AFUDC DFIT that will reverse in subsequent ye		877,716	425,752	101,860	43,312	64,893	1,513,533
	Flow Through DFIT, including ARAM		(4,950,408)	(2,401,283)	(989,693)	(420,829)	(700,839)	(9,463,052)
	ITC Flow Through DFIT and Allocation True-Up		36,377	17,645	-	-	-	54,022
	Plant DFIT		3,227,152	1,109,352	591,740	386,551	948,761	6,263,558
	Other DFIT (on Temp items)	-21%	4,891,101	2,211,706	6,445,528	2,092,536	1,436,358	17,077,228
	Other Flow-Through DFIT - Tax Reform		-	-	(651,196)	41,610	(148,968)	(758,554)
	TOTAL DFIT Calculated using Schedule M's		<u>8,118,253</u>	<u>3,321,058</u>	<u>6,386,072</u>	<u>2,520,697</u>	<u>2,236,152</u>	<u>22,582,232</u>
	PER ROO DFIT		7,830,166	3,631,221	6,500,601	2,434,408	2,248,418	22,644,814
	Difference - Immaterial		(288,087)	310,163	114,529	(86,289)	12,266	62,582
	Due to Allocation of Expense in ROO							

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

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non- Recurring Expense
	Adjustment Number	2.12
	Workpaper Reference	G-MR
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	(444)
4	Total Gas Revenues	(444)
	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	(2)
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	(2)
17	Customer Accounting	-
18	Customer Service & Information	1
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(399)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(399)
25	Total Gas Expense	(400)
26	OPERATING INCOME BEFORE FIT	(44)
	FEDERAL INCOME TAX	
27	Current Accrual	(9)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (35)
	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	\$ -

Avista Utilities
Miscellaneous Restating Adjustments
For the Twelve Months Ended December 31, 2019

	<u>WA</u> <u>Electric</u>		<u>WA</u> <u>Gas</u>
<u>Misc. Restating Adjustments:</u>			
BOD Meeting Expenses @50%	E-MR-1 (8,721)	G-MR-1	(2,659)
BOD Fees	E-MR-1 (382,698)	G-MR-1	(116,700)
Non-Utility Removals	E-MR-1 (5,231)	G-MR-1	(820)
Reclassifications	E-MR-1 (552)	G-MR-1	(4,088)
LTIP	E-MR-1 (771,795)	G-MR-1	(235,353)
Plane Reclassifications	E-MR-1 (20,887)	G-MR-1	(31,563)
D&O Insurance	E-MR-1 (28,489)	G-MR-1	(8,687)
Total Misc. Restating Adjustments	<u>(1,218,373)</u>		<u>(399,869)</u>
<u>Revenues:</u>			
Eliminate true-up to the 2019 provision for rate refund.	-	Other Revenue (eliminate debit increases other revenue)	(444,000)
Total Misc. Restating Adjustments -Revenues	<u>-</u>		<u>(444,000)</u>
Net Operating Income Before FIT	<u>1,218,373</u>		<u>(44,131)</u>

Prep by: _____

WA - GAS											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000								-	935000	(398,848)	A&G
930200	(116,700)	(2,659)	(298)	(255)				(119,912)	930200		
928000				(1)		(31,563)		(31,564)	928000		
926100				(202)				(202)	926100		
925100								-	925100		
925200				(233)			(8,687)	(8,920)	925200		
923000				(114)				(114)	923000		
921000				(2,784)				(2,784)	921000		
920000					(235,353)			(235,353)	920000		
910000				(808)				(808)	910000	584	Cust Ser & Info
909000			(522)	1,913				1,391	909000		
908000								-	908000		
905000								-	905000	-	Cust Accts
902000								-	902000		
880000				(420)				(420)	880000	(1,605)	Dist Op Exp
894000								-	894000		
874000				(504)				(504)	874000		
870000				(680)				(680)	870000		
	(116,700)	(2,659)	(820)	(4,088)	(235,353)	(31,563)	(8,687)	(399,869)		(399,869)	
		MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1				

Prep by: _____

Avista Utilities
Board of Directors Meetings Allocation
For the twelve months ended December 31, 2019

Board Meeting Costs:

		<u>2019</u>	
Charged to 930200	MR-BOD-2	\$	56,517.08
Charged to 920000	MR-BOD-2	\$	-
Charged to non-utility	MR-BOD-2	\$	20,798.50
Total Utility exp to be shared 50/50	MR-BOD-2	\$	77,315.58
	50/50	\$	38,657.79
		\$	(20,798.50)
Amount to move to non-utility		\$	17,859.29

Allocated to Washington Electric

		<u>2019</u>	
70.578%	E - Note 7		
69.189%	E - Note 4	\$	(8,721)

Allocated to Washington Gas

		<u>2019</u>	
20.513%	E - Note 7		
72.593%	G - Note 4	\$	(2,659)

Allocated to Idaho Electric

		<u>2019</u>	
70.578%			
30.811%	E - Note 4	\$	(3,884)

Allocated to Idaho Gas

		<u>2019</u>	
20.513%			
27.407%	G - Note 4	\$	(1,004)

Allocated to Oregon

		<u>2019</u>	
8.909%	E - Note 7	\$	(1,591)
		\$	(17,859)

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

Prep by: _____ 1st Review: _____

Sum of Transaction Amount							
Accounting Year	FERC Account	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total
2019	930200	CD	AA	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-GONZAGA U - CASHNET	921.5
						LINDA WILLIAMS-CBS REPORTING, INC	35
					DEAN DAVIS PHOTOGRAPHY INC	Discount Distributions	0
						New portraits for our Officers and Board	0
						Professional Portrait for Jeff Philipps, new Board member 97 percent	0
					CREATIVE CATCH STUDIO	SALES TAX	314.17
				210 Employee Auto Mileage	GUCKENHEIMER SERVICES LLC	SALES TAX	36.38
					Fleming, Susan Yvonne	Mileage, Avista Board Dinner	15.66
						Mileage, Avista Trailblazer Dinner	2.32
						Mileage, Tour for Possible Board Dinner	4.64
						Mileage, Second Tour for Possible Board Dinner	2.32
				215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	344.16
						SUE FLEMING-LUNA RESTAURANT	1625.45
						LINDA WILLIAMS-THE HIGH NOONER	366.23
						LINDA WILLIAMS-RESTAURANTS UNLIMITED	97
						LINDA WILLIAMS-STEAM PLANT KITCHEN & BR	618.53
						LINDA WILLIAMS-CHURCHILL S STEAKHOUSE	3159.83
						LINDA WILLIAMS-GLOVER REDROCK	3832.03
					GUCKENHEIMER SERVICES LLC	SALES TAX	326.28
						Lunch for Board meetings 97 percent	463.66
						Board of Directors Meeting 97 percent	144.53
						Lunch for Board and Rates group	535.44
						Board of Directors Breakfast for February 2 Board Meeting	285.57
						Board of Directors Breakfast 97 percent	104.28
						Lunch for Jeff Philipps Board Orientation	105.15
						Lunch for Board meetings 97 percent	286.15
						Breakfast for Board meetings	177.22
						Lunch for Board meetings.	236.68
						Coffee for Board meetings	65.18
						Breakfast Day 1 for Board meetings	319.62
						Drinks for Board meetings 97 percent	65.18
						Breakfast for Board of Director's meeting 97 percent	186.24
						Board of Directors Lunch 97 percent	228.92
						Cookies for Board Orientation for Jeff Philipps	8.55
						Beverages for Board Meetings 97 percent	122.22
						Breakfast for Board Meetings 97 percent	358.9
						Board of Directors Meals 97 percent	242.4
					Fleming, Susan Yvonne	Meals, Refreshments for Avista Board Meeting	34.2
					BEACON HILL EVENTS	SALES TAX	233.14
						Dinner for Board of Directors - 38 attendees	1980.72
					SODEXO INC & AFFILIATES	SALES TAX	94.62
						Breakfast, Lunch and Beverages for Board of Directors meetings on August 9 - 97 percent	1063.14
				220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	472.87
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	154.23
					JEFFRY L PHILIPPS	Metro Pass for Jeff Philipps	14.55
				230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	4249.54
					THE DAVENPORT GRAND	SALES TAX	41.55
						Lodging for Board of Directors meetings 97 percent	613.62
						Room and Transportation for Board meetings 97 percent	395.76
					JEFFRY L PHILIPPS	Lodging for Jeff Philipps 97 percent	518.66
					THE DAVENPORT HOTEL	Lodging for Board of Directors meetings 97 percent	349.61
				235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	868.15
						LINDA WILLIAMS-SUCCESSORIES	254.36
						LINDA WILLIAMS-RESTAURANTS UNLIMITED	1526.93
						LINDA WILLIAMS-AMZN MKTP US MZ1EU9KGO	203.36
						SUE FLEMING-AMBASSADOR/BLACK STAR	878.82
					Fleming, Susan Yvonne	Tips, Avista Trailblazer Dinner	10
				885 Miscellaneous	ADVENTURES IN ADVERTISING	SALES TAX	6.27
						Additional Shirt	71.2
					CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	338.02
						SUE FLEMING-RPNW SPOKANE FLOUR MILL	6
					BEACON HILL EVENTS	Dinner for Board of Directors - Glassware and rented items	319.05
						Production Fee	349.59

Prep by: _____ 1st Review: _____

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

2019	930200	CD	AA	885 Miscellaneous	JEFFRY L PHILIPPS	4th Qtr Director Payment	17331.73	
				225 Conference Fees	STANFORD LAW SCHOOL	Registration for Heidi Stanley to attend Stanford Directors' College 2019	8450	
		ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-AK DEPT OF COMMERCE WEB	50	
	930200 Total							56517.08
	417120	ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-AK DEPT OF COMMERCE WEB	100	
						LINDA WILLIAMS-OPC WA DEPT. OF REVENUE	93.02	
						LINDA WILLIAMS-OR SEC STATE CORP DIV	275	
						LINDA WILLIAMS-WA DEPT. OF REVENUE	3720.5	
						LINDA WILLIAMS-WA SECRETARY OF STATE	420	
			CT CORPORATION	Representation for Salix	352.44			
		885 Miscellaneous	CT CORPORATION	Annual Report Filing - Alberta, CA	450			
			SECRETARY OF STATE	Withdrawal to do business in New Mexico for Avista Energy	50			
417120 Total							5460.96	
417100	ZZ	ZZ	020 Professional Services	DEAN DAVIS PHOTOGRAPHY INC	Discount Distributions	-32.25		
					New portraits for our Officers and Board	5365		
					Professional Portrait for Jeff Philipps, new Board member 97 percent	625.65		
					Professional Portrait for Jeff Philipps, new Board member 3 percent	19.35		
			205 Airfare	CORP CREDIT CARD	DEBBIE DEUBEL-ALASKA AIR 0272130998778	336.61		
					JEFFRY L PHILIPPS	Airfare for Jeff Philipps	11.19	
					GUCKENHEIMER SERVICES LLC	SALES TAX	1	
			210 Employee Auto Mileage	GUCKENHEIMER SERVICES LLC	Board of Directors Breakfast 3 percent	3.22		
					Board of Director meals 3 percent	1.01		
					Fleming, Susan Yvonne	Mileage, EWI Communications Committee Meeting	9.28	
						Mileage, EWI General Meeting	30.16	
						Mileage, EWI Past Presidents Meeting	11.6	
					Mileage, EWI Fundraiser	11.6		
			215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	10.64		
					SUE FLEMING-TOTAL WINE AND MORE 1408	319.39		
					SUE FLEMING-LUNA RESTAURANT	4027.83		
					LINDA WILLIAMS-THE HIGH NOONER	11.33		
					LINDA WILLIAMS-RESTAURANTS UNLIMITED	3		
					LINDA WILLIAMS-STEAM PLANT KITCHEN & BR	19.13		
					LINDA WILLIAMS-CHURCHILL S STEAKHOUSE	88.45		
					LINDA WILLIAMS-GLOVER REDROCK	1247.56		
					GUCKENHEIMER SERVICES LLC	SALES TAX	9.41	
						Lunch for Board meetings 3 percent	23.19	
						Lunch for Board and Rates group	16.56	
						Board of Directors Breakfast for February 2 Board Meeting	8.83	
						Board of Directors meal 3 percent	2.27	
						Lunch for Board meetings	7.32	
						Lunch for Jeff Philipps Board Orientation	3.25	
	Board of Directors Meals 3 percent	9.7						
	Board of Directors Lunch	7.08						
	Breakfast for Board meetings	5.48						
	Beverages for Board meetings 3 percent	3.78						
	Breakfast for Board Meetings 3 percent	11.1						
	Coffee for Board meetings	2.02						
	Breakfast Day 1 for Board meetings	9.88						
	Drinks for Board meetings 3 percent	2.02						
EWI OF SPOKANE CHAPTER	EWI OF SPOKANE CHAPTER	Dinner cost for Amy Colvin at EWI Meeting	40					
		Guest Dinner - Amy Colvin	40					
		BEACON HILL EVENTS	SALES TAX	7.21				
SODEXO INC & AFFILIATES	SODEXO INC & AFFILIATES	Dinner for Board of Directors - 38 attendees	61.26					
		SALES TAX	2.92					
		Breakfast, Lunch and Beverages for Board of Directors meetings on August 9 - 3 percent	32.88					
JEFFRY L PHILIPPS	JEFFRY L PHILIPPS	Meals for Jeff Philipps 3 percent	1.33					
		220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	14.63			
				LINDA WILLIAMS-THE HISTORIC DAVENPORT	4.47			
230 Employee Lodging	CORP CREDIT CARD	JEFFRY L PHILIPPS	Metro Pass for Jeff Philipps 3 percent	0.45				
		THE DAVENPORT GRAND	LINDA WILLIAMS-THE HISTORIC DAVENPORT	131.47				
			SALES TAX	1.29				
			Board of Directors Lodging 3 percent	8.77				
			Room and transportation for Board meetings 3 percent	12.24				
		Lodging for Board meetings 3 percent	10.21					
JEFFRY L PHILIPPS	JEFFRY L PHILIPPS	Lodging for Jeff Philipps	16					
		235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	26.85			
				LINDA WILLIAMS-SUCCESSORIES	7.87			

2019	417100	ZZ	ZZ	235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-RESTAURANTS UNLIMITED	47.23
						SUE FLEMING-AMBASSADOR/BLACK STAR	27.18
					Fleming, Susan Yvonne	Parking, EWI General Meeting	5.44
				830 Dues	EWI OF SPOKANE CHAPTER	EWI Dues for Sue Fleming.	120
						Dues for Sue Fleming - October, November and December	120
						Dinner Dues for Sue Fleming	120
						EWI Dues for Sue Fleming	120
						EXECUTIVE WOMEN INTERNATIONAL	Membership Dues for EWI - Sue Fleming
				885 Miscellaneous	ADVENTURES IN ADVERTISING	SALES TAX	170.4
					CORP CREDIT CARD	SUE FLEMING-TOTAL WINE AND MORE 1408	393.09
					MARK THIES	BEVERAGES FOR THE BOARD'S RETREAT	605
					BEACON HILL EVENTS	Dinner for Board of Directors - Glassware and rented items	9.87
						Production Fee	10.81
					Thies, Mark T	Wine purchased by Mark Thies for August Board of Director retreat	0
					JEFFRY L PHILIPPS	4th Qtr Director Payment	536.03
417100 Total							15337.54
2019 Total							77315.58
Grand Total							77315.58

**Avista Utilities
 Board of Directors Fees Allocation
 For the twelve months ended December 31, 2019**

		2019 Adjustment
Total Adjustment	MR-BOD-4	\$ (783,698)
<u>Allocated to Washington Electric</u>		
	<u>2019</u>	
	70.578% E - Note 7	
	69.189% E - Note 4	\$ (382,698)
<u>Allocated to Washington Gas</u>		
	<u>2019</u>	
	20.513% E - Note 7	
	72.593% G - Note 4	\$ (116,700)
<u>Allocated to Idaho Electric</u>		
	<u>2019</u>	
	70.578% E - Note 7	
	30.811% E - Note 4	\$ (170,421)
<u>Allocated to Idaho Gas</u>		
	<u>2019</u>	
	20.513% E - Note 7	
	27.407% G - Note 4	\$ (44,059)
<u>Allocated to Oregon</u>		
	<u>2019</u>	
	8.909% E - Note 7	\$ (69,820)
		\$ (783,698)
1.0000	E - Note 7	<i>(Results of Operation E-ALL-12A, pg. 2)</i>
1.0000	E - Note 4	<i>(Results of Operation E-ALL-12A, pg. 1)</i>
1.0000	G - Note 4	<i>(Results of Operation G-ALL-12A, pg. 1)</i>

Prep by: _____ 1st Review: _____

Board of Directors Fees
 For the twelve months ended December 31, 2019

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:	Utility	Non-Utility	2019 Total	
Quarterly Payments/Retainers	\$ 815,557.08	\$ 25,224.34	\$	840,811.44
Increase in retainer fees (HydroOne)	\$ -	\$ 28,125.00	\$	28,125.00
Stock Compensation	\$ 801,894.28	\$ 24,800.85	\$	826,695.13
Total Utility expenses to be shared	\$ 1,617,451.36	\$ 78,180.21	\$	1,695,631.57
	97%	3%		
Total Board of Director Compensation	\$ 1,617,451.36	\$ 78,180.21	\$	1,695,631.57
Excluding HydroOne payments			\$	28,125.00
BOD Comp excluding HydroOne Payments			\$	1,667,506.57
Should be Charge to	50%	50%	Total	
	Utility	Non-Utility		
Quarterly Payments/Retainers	\$ 780,071.64	\$ 780,071.64	\$	1,560,143.28
payments related to HydroOne transaction	\$ -	\$ 28,125.00	\$	28,125.00
Stock Compensation	\$ 53,681.65	\$ 53,681.65	\$	107,363.29
	\$ 833,753.29	\$ 861,878.29	\$	1,695,631.57
As Recorded				
Miscellaneous Adjustment Needed	\$ (783,698.08)	\$ 783,698.08	\$	-

MR-BOD-3

Sum of Transaction Amount			FERC Account			Grand Total
Vendor Name	Accounting Period	Transaction Description	417100	426500	930200	
DONALD C BURKE	201906	Q2 Board of Director Payment	945.97		30,586.28	31,532.25
	201909	Q3 Board Fees	982.93		31,781.29	32,764.22
	201912	4th Qtr Director Payment	848.34		27,429.70	28,278.04
	201903	Board Fees for Q1 2019	851.69	-	27,537.91	28,389.60
DONALD C BURKE Total			3,628.93	-	117,335.18	120,964.11
ERIK J ANDERSON	201906	Q2 Board of Director Payment	800.00		25,866.67	26,666.67
	201903	Board Fees for Q1 2019	679.19	-	21,960.41	22,639.60
ERIK J ANDERSON Total			1,479.19	-	47,827.08	49,306.27
HEIDI B STANLEY	201906	Q2 Board of Directors Payment	833.47		26,948.78	27,782.25
	201909	Q3 Board Fees	825.43		26,688.79	27,514.22
	201912	4th Qtr Director Payment	735.84		23,792.20	24,528.04
	201903	Q1 2019 Board Fees	739.19		23,900.41	24,639.60
HEIDI B STANLEY Total			3,133.93	-	101,330.18	104,464.11
JANET WIDMANN	201906	Q2 Board of Director Payment	626.29		20,250.04	20,876.33
	201909	Q3 Board Fees	678.13		21,926.11	22,604.24
	201912	4th Qtr Director Payment	633.26		20,475.56	21,108.82
	201903	Q1 2019 Board Fees	506.42		16,374.23	16,880.65
JANET WIDMANN Total			2,444.10	-	79,025.94	81,470.04
KRISTIANNE BLAKE	201906	Q2 Board of Director Payment	1,087.75		35,170.61	36,258.36
	201909	Q3 Board Fees	1,171.58		37,881.25	39,052.83
	201912	4th Qtr Director Payment	1,037.00		33,529.65	34,566.65
	201903	Q1 2019 Board Fees	993.47	-	32,122.24	33,115.71
KRISTIANNE BLAKE Total			4,289.80	-	138,703.75	142,993.55
MARC F RACICOT	201906	Q2 Board of Director Payment	788.47		25,493.78	26,282.25
	201909	Q3 Board Fees	735.43		23,778.79	24,514.22
	201912	4th Qtr Director Payment	735.84		23,792.20	24,528.04
	201903	Board Fees for Q1 2019	694.19	-	22,445.41	23,139.60
MARC F RACICOT Total			2,953.93	-	95,510.18	98,464.11
R JOHN TAYLOR	201906	Q2 Board of Directors Payment			29,135.84	29,135.84
		Q2 Board of Director Payment	901.11			901.11
	201909	Q3 Board Fees	956.82		30,937.10	31,893.92
	201912	4th Qtr Director Payment	912.23		29,495.51	30,407.74
201903	Board Fees for Q1 2019	896.83	-	28,997.47	29,894.30	
R JOHN TAYLOR Total			3,666.99	-	118,565.92	122,232.91
REBECCA A KLEIN	201906	Q2 Board of Directors Payment	582.04		18,819.21	19,401.25
	201909	Q3 Board Fees	651.51		21,065.55	21,717.06
	201912	4th Qtr Director Payment	650.87		21,044.88	21,695.75
	201903	Q1 2019 Board Fees	533.16		17,238.74	17,771.90
REBECCA A KLEIN Total			2,417.58	-	78,168.38	80,585.96
SCOTT H MAW	201906	Q2 Board of Director Payment	225.61		7,294.64	7,520.25
	201909	Q3 Board Fees	135.07		4,367.43	4,502.50
	201912	4th Qtr Director Payment	136.07		4,399.60	4,535.67
	201903	Q1 2019 Board Fees	177.13		5,727.07	5,904.20
SCOTT H MAW Total			673.88	-	21,788.74	22,462.62
(blank)	201904	Non Employee Stock Issuance	6,089.42		196,861.23	202,950.65
		Non Employee Stock Issuance Correctio			(6,089.42)	(6,089.42)
		Non Employee Stock Issuance Correction	(196,861.23)			(196,861.23)
	201906	Non Employee Stock Issuance	5,523.73		178,600.52	184,124.25
	201909	Non Employee Stock Issuance	6,314.40		204,165.70	210,480.10
	201912	December Director Stock Issuance	6,873.30		222,236.83	229,110.13
	201903	Non Employee Stock Issuance	196,891.23		6,089.42	202,980.65
(blank) Total			24,830.85	-	801,864.28	826,695.13
JEFFRY L PHILIPPS	201912	4th Qtr Director Payment	536.03		17,331.73	17,867.76
JEFFRY L PHILIPPS Total			536.03	-	17,331.73	17,867.76
Grand Total			50,055.21	-	1,617,451.36	1,667,506.57
					increase in retainer fees	28,125.00
						1,695,631.57

Prep by: _____ 1st Review: _____

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

2018 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
TOTAL QUARTERLY PAYMENTS	\$ 51,363.77	\$ 146,118.55	\$ 120,919.43	\$ 80,634.97	\$ 22,817.92	\$ 17,363.75	\$ 98,806.81	\$ 104,715.42	\$ 122,225.75	\$ 81,641.39	\$ 846,607.76
TOTAL 2019 COMPENSATION	\$ 71,166.67	\$ 228,529.44	\$ 206,500.00	\$ 199,875.00	\$ 183,000.00	\$ 32,833.33	\$ 184,000.00	\$ 190,000.00	\$ 207,768.80	\$ 191,958.33	\$ 1,695,631.57

Q1 2019

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 9,375.00	-	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 12,500.00	\$ 134,375.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00					\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
Jan 11 - Comp Conf. Call				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Jan 21 - Special Board Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Jan 23 - Special Board Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Feb 5 - Finance Mtg	absent				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Feb 5 - Environmental	absent			\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
Feb 5 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Feb 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Feb 5 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Feb 5-6 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Feb 18 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Mar 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81

2018 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
TOTAL QUARTERLY PAYMENTS	\$ 51,363.77	\$ 146,118.55	\$ 120,919.43	\$ 80,634.97	\$ 22,817.92	\$ 17,363.75	\$ 98,806.81	\$ 104,715.42	\$ 122,225.75	\$ 81,641.39	\$ 846,607.76
TOTAL 2019 COMPENSATION	\$ 71,166.67	\$ 228,529.44	\$ 206,500.00	\$ 199,875.00	\$ 183,000.00	\$ 32,833.33	\$ 184,000.00	\$ 190,000.00	\$ 207,768.80	\$ 191,958.33	\$ 1,695,631.57
Stock Issuance Fractional Share	\$ 14.60	\$ 14.60	\$ 14.60	\$ 21.90	\$ 29.20		\$ 14.60	\$ 14.60	\$ 14.60	\$ 5.65	\$ 144.35
B&O taxes withheld for 1st Quarter	\$ (667.50)	-	\$ (784.02)	\$ (749.87)	\$ (701.28)		\$ (682.77)	\$ (697.50)	\$ (778.23)	\$ (675.00)	\$ (5,736.17)
TOTAL	\$ 25,097.10	\$ 36,240.71	\$ 30,730.58	\$ 20,147.03	\$ 8,327.92	-	\$ 25,581.83	\$ 27,067.10	\$ 32,241.07	\$ 19,330.65	\$ 224,763.99

Scott Maw elected to take his full retainer in stock

Q2 2019

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 25,000.00	\$ 18,750.00	\$ 18,750.00	\$ 9,375.00	-	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 12,500.00	\$ 140,625.00
Chair Retainer	\$ 1,666.67	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00					\$ 3,125.00	\$ 833.33	\$ 14,375.00
Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
April 15 - Conference Call	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 10,500.00
April 29 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 9 - Environmental				\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
May 9 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 9 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
May 9 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
May 9 - Finance Mtg					\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
May 9 - Annual Meeting		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00
May 9-10 - Board Meeting		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00

2018 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
TOTAL QUARTERLY PAYMENTS	\$ 51,363.77	\$ 146,118.55	\$ 120,919.43	\$ 80,634.97	\$ 22,817.92	\$ 17,363.75	\$ 98,806.81	\$ 104,715.42	\$ 122,225.75	\$ 81,641.39	\$ 846,607.76
TOTAL 2019 COMPENSATION	\$ 71,166.67	\$ 228,529.44	\$ 206,500.00	\$ 199,875.00	\$ 183,000.00	\$ 32,833.33	\$ 184,000.00	\$ 190,000.00	\$ 207,768.80	\$ 191,958.33	\$ 1,695,631.57
Deferred - June 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 32.25	\$ 32.25	\$ 26.25	\$ 20.25	-	\$ 32.25	\$ 32.25	\$ 32.25	\$ 43.00	\$ 250.75
B&O taxes withheld for 2nd Quarter	\$ (400.00)	-	\$ (769.19)	\$ (739.64)	\$ (684.64)		\$ (684.94)	\$ (697.50)	\$ (731.32)	\$ (707.30)	\$ (5,414.53)
TOTAL	\$ 26,266.67	\$ 36,258.36	\$ 30,763.06	\$ 18,661.61	\$ 6,835.61	-	\$ 25,597.31	\$ 27,084.75	\$ 29,305.63	\$ 20,169.03	\$ 220,942.03

Scott Maw elected to take his full retainer in stock; Erik Anderson did not stand for re-election at the Annual Meeting and chose to take his pro-rated retainer all in cash.

Q3 2019

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	-	\$ 20,000.00	\$ 20,000.00	\$ 14,375.00	-	-	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 13,750.00	\$ 128,125.00
Chair Retainer	-	\$ 2,812.50	\$ 3,750.00	\$ 2,812.50					\$ 3,750.00	\$ 2,812.50	\$ 13,125.00
Lead Director Retainer		\$ 6,250.00									\$ 6,250.00
June 10 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 8 - Audit Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 8 - Environmental	-			\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
Aug 8 - Finance Mtg	-				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Aug 8 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 8 - Comp Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Aug 8-9 - Board Meeting and Retreat	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00

2018 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
TOTAL QUARTERLY PAYMENTS	\$ 51,363.77	\$ 146,118.55	\$ 120,919.43	\$ 80,634.97	\$ 22,817.92	\$ 17,363.75	\$ 98,806.81	\$ 104,715.42	\$ 122,225.75	\$ 81,641.39	\$ 846,607.76
TOTAL 2019 COMPENSATION	\$ 71,166.67	\$ 228,529.44	\$ 206,500.00	\$ 199,875.00	\$ 183,000.00	\$ 32,833.33	\$ 184,000.00	\$ 190,000.00	\$ 207,768.80	\$ 191,958.33	\$ 1,695,631.57
Aug 23 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Sep 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 14.22	\$ 14.22	\$ 29.56	\$ 2.50		\$ 14.22	\$ 14.22	\$ 14.22	\$ 41.74	\$ 144.90
B&O taxes withheld for 4th Quarter		-	\$ (841.85)	\$ (765.20)	\$ (691.42)		\$ (709.59)	\$ (773.69)	\$ (829.41)	\$ (802.94)	\$ (5,414.10)
TOTAL	\$ -	\$ 39,052.83	\$ 31,922.37	\$ 20,951.86	\$ 3,811.08	-	\$ 23,804.63	\$ 26,740.53	\$ 31,064.51	\$ 21,801.30	\$ 199,149.11

Scott Maw elected to take his full retainer in stock

Q4 2019

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	-	\$ 20,000.00	\$ 20,000.00	\$ 14,375.00	-	\$ 13,333.33	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 13,750.00	\$ 141,458.33
Chair Retainer	-	\$ 2,812.50	\$ 3,750.00	\$ 2,812.50					\$ 3,750.00	\$ 2,812.50	\$ 15,937.50
Lead Director Retainer		\$ 6,250.00									\$ 6,250.00
Nov 5 - Environmental	-			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Nov 5 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Nov 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Nov 5 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Nov 5 - Finance Mtg	-				\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Nov 5-6 - Board Meeting	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - Dec 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 28.04	\$ 28.04	\$ 8.25	\$ 35.67	\$ 34.43	\$ 28.04	\$ 28.04	\$ 28.04	\$ 46.32	\$ 264.87
B&O taxes withheld for 4th Quarter		-	\$ (774.62)	\$ (821.28)	\$ (692.36)	\$ (504.01)	\$ (705.00)	\$ (705.00)	\$ (793.20)	\$ (768.41)	\$ (5,763.88)

2018 DIRECTOR COMPENSATION

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
TOTAL QUARTERLY PAYMENTS	\$ 51,363.77	\$ 146,118.55	\$ 120,919.43	\$ 80,634.97	\$ 22,817.92	\$ 17,363.75	\$ 98,806.81	\$ 104,715.42	\$ 122,225.75	\$ 81,641.39	\$ 846,607.76
TOTAL 2019 COMPENSATION	\$ 71,166.67	\$ 228,529.44	\$ 206,500.00	\$ 199,875.00	\$ 183,000.00	\$ 32,833.33	\$ 184,000.00	\$ 190,000.00	\$ 207,768.80	\$ 191,958.33	\$ 1,695,631.57
TOTAL	\$ -	\$ 34,566.65	\$ 27,503.42	\$ 20,874.47	\$ 3,843.31	\$ 17,363.75	\$ 23,823.04	\$ 23,823.04	\$ 29,614.54	\$ 20,340.41	\$ 201,752.63

Scott Maw elected to take his full retainer in stock

Avista Utilities
 Miscellaneous Adjustment - Removal of Non-Utility Transactions
 For the Twelve Months Ended December 31, 2019

Sum of Transaction Amount	Ferc	Jurisdiction											Grand Total		
		Service CD AA	AN	ID	WA	ED AN	ID	WA	GD AA	AN	ID	OR		WA	
909000			2,000.00	2,000.00											2,000.00
930200		2,000.00					5,000.00								7,000.00
Grand Total		2,000.00	2,000.00				5,000.00								9,000.00

Electric - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	7	52.202%	60.614%	60.614%	60.614%	100%	100%	100%	0%	0%	0%	0%	0%
930200	7	70.578%	70.578%	70.578%	70.578%	100%	100%	100%	0%	0%	0%	0%	0%

GAS - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	7	33.920%	39.386%	39.386%	39.386%	0%	0%	0%	70.965%	100%	100%	100%	100%
930200	7	20.513%	22.126%	22.126%	22.126%	0%	0%	0%	69.776%	100%	100%	100%	100%

WA Electric - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	2	65.533%	65.533%	0%	100.0%	65.533%	0%	100%	0%	0%	0%	0%	0%
930200	4	69.189%	69.189%	0%	100.0%	69.189%	0%	100%	0%	0%	0%	0%	0%

WA GAS - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	2	66.241%	66.241%	0%	100%	0%	0%	0%	66.241%	66.241%	0%	0%	100%
930200	4	72.593%	72.593%	0%	100%	0%	0%	0%	72.593%	72.593%	0%	0%	100%

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
909000	\$ -	\$ 794.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794.44
930200	\$ 976.64	\$ -	\$ -	\$ -	\$ 3,459.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,436.09
	976.64	794.44			3,459.45								5,230.54

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
909000	\$ -	\$ 521.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 521.79
930200	\$ 297.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297.82
	297.82	521.79											819.61

Avista Utilities
Miscellaneous Adjustment - Removal of Non-Utility Transactions
For the Twelve Months Ended December 31, 2019

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Sum of Transaction Amount	Column Labels		CD Total	ED	ED Total	Grand Total
	CD	AN				
Row Labels	AA	AN	AN	AN		
909000		2000	2000			2000
825 Donations		2000	2000			2000
Customer holiday outreach		1500	1500			1500
Holiday outreach event		500	500			500
930200		2000	2000	5000	5000	7000
825 Donations		2000	2000	5000	5000	7000
BARBARA RIOS PUENTE-UW GIFTS		1000	1000			1000
SARAH THOMAS-WSU FND ONLINEGIVING		1000	1000			1000
Think Tank, from Hydro Foundation				5000	5000	5000
Grand Total		2000 2000	4000	5000	5000	9000

During the year the Company reviews and corrects within its GL non-utility transactions coded in error to the Utility, therefore reducing the number and size remaining to removed at year end.

FERC Account	FERC Account Description	Vendor Name	Jurisdiction	Service	Organization	Expenditure Org	Accounting Period	Project Number	Transaction Description	AVA Jet	Invoice Number	Task Number	Summary EXP Category	Expenditure Type	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount	Project Description	Vendor Number	Vendor Name	Non-Utility Removal
909000	INFO AND INSTRUCT AT SPOKANIMAL	AN	CD	S54 - Ct S54	201912	09805377	Customer holiday outreach	KCC7686_2019120	909000			909000	Non-Labor	825 Donations	500	303.07	196.93		Customer Education Ops WAID	50324	SPOKANIMAL	Remove - Donation
909000	INFO AND INSTRUCT AT KOOTENAI HUMANE SOC AN		CD	S54 - Ct S54	201912	09805377	Customer holiday outreach	KCC7686_2019120	909000			909000	Non-Labor	825 Donations	500	303.07	196.93		Customer Education Ops WAID	109285	KOOTENAI HUMANE SOCIETY	Remove - Donation
930200	MISC GENERAL EXPEN CORP CREDIT CARD	AA	CD	D08 - Er D08	201909	09902800	SARAH THOMAS-WSU FND ONLINE	5772439-CC	930200			930200	Non-Labor	825 Donations	1000	705.78	205.13	89.09	Employment 099 CM	6445	CORP CREDIT CARD	Remove - Donation
909000	INFO AND INSTRUCT AT SPOKANE COUNTY REGI AN		CD	S54 - Ct S54	201912	09805377	Customer holiday outreach	KCC7686_2019120	909000			909000	Non-Labor	825 Donations	500	303.07	196.93		Customer Education Ops WAID	110113	SPOKANE COUNTY REGIONAL AN	Remove - Donation
930200	MISC GENERAL EXPEN CORP CREDIT CARD	AA	CD	D08 - Er D08	201902	09902800	BARBARA RIOS PUENTE-UW GIFTS	5041406-CC	930200			930200	Non-Labor	825 Donations	1000	705.78	205.13	89.09	Employment 099 CM	6445	CORP CREDIT CARD	Remove - Donation
909000	INFO AND INSTRUCT AT SPOKANE HUMANE SOCI AN		CD	S54 - Ct S54	201912	09805377	Holiday outreach event	KCC7686_2019120	909000			909000	Non-Labor	825 Donations	500	303.07	196.93		Customer Education Ops WAID	53840	SPOKANE HUMANE SOCIETY	Remove - Donation
930200	MISC GENERAL EXPEN HYDROPOWER FOUNDA AN		ED	A07 - Gt A07	201905	09800310	Think Tank, from Hydro Foundation	250	930200			930200	Non-Labor	825 Donations	5000	5000			Elect-Trade/Professional Assoc	109270	HYDROPOWER FOUNDATION	Remove - Donation

As Recorded												
Sum of Transaction Amount	Accounting Year	As Recorded										Grand Total
Ferc Acct		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019							1,364.87				1,364.87
874000	2019							1,011.08				1,011.08
880000	2019							421.04	210.52			631.56
909000	2019	75.00									13045.05	13,120.05
910000	2019	5,509.96										5,509.96
921000	2019	19,025.79		264.97								19,290.76
923000	2019	774.73										774.73
925200	2019			2,702.21								2,702.21
926100	2019	695.78				588.00		201.68				1,485.46
928000	2019	4.89										4.89
930200	2019				17.40			519.37				536.77
Grand Total		26,086.15	-	2,967.18	17.40	588.00	-	3,518.04	210.52	-	13,045.05	46,432.34

Corrected												
Sum of Transaction Amount	Accounting Year	Corrected										Grand Total
Ferc Acct		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019										1,364.87	1,364.87
874000	2019										1,011.08	1,011.08
880000	2019										631.56	631.56
909000	2019	13045.05		75.00								13,120.05
910000	2019				5,197.46	312.50						5,509.96
921000	2019			294.89	1,511.27						17,484.60	19,290.76
923000	2019										774.73	774.73
925200	2019	1324.59									1,377.62	2,702.21
926100	2019			16.20	61.62						1,407.64	1,485.46
928000	2019										4.89	4.89
930200	2019		17.40								519.37	536.77
Grand Total		14,369.64	17.40	386.09	6,770.35	312.50	-	-	-	-	24,576.36	46,432.34

Adjustment - System												
Sum of Transaction Amount	Accounting Year	Corrected										Grand Total
Ferc Acct		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019	-	-	-	-	-	-	(1,364.87)	-	-	1,364.87	-
874000	2019	-	-	-	-	-	-	(1,011.08)	-	-	1,011.08	-
880000	2019	-	-	-	-	-	-	(421.04)	(210.52)	-	631.56	-
909000	2019	12,970.05	-	75.00	-	-	-	-	-	-	(13,045.05)	-
910000	2019	(5,509.96)	-	-	5,197.46	312.50	-	-	-	-	-	-
921000	2019	(19,025.79)	-	29.92	1,511.27	-	-	-	-	-	17,484.60	-
923000	2019	(774.73)	-	-	-	-	-	-	-	-	774.73	-
925200	2019	1,324.59	-	(2,702.21)	-	-	-	-	-	-	1,377.62	-
926100	2019	(695.78)	-	16.20	61.62	(588.00)	-	(201.68)	-	-	1,407.64	-
928000	2019	(4.89)	-	-	-	-	-	-	-	-	4.89	-
930200	2019	-	17.40	-	(17.40)	-	-	(519.37)	-	-	519.37	-
Grand Total		(11,716.51)	17.40	(2,581.09)	6,752.95	(275.50)	-	(3,518.04)	(210.52)	-	11,531.31	-

WA Electric	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
	870000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	874000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	880000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	909000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	910000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	921000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	923000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	925200	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	926100	2019	48.526%	77.874%	53.770%	100.000%	69.189%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 4
	928000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
	930200	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3

Adjustment - WA Electric														
WA Electric	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
	870000	2019	-	-	-	-	-	-	-	-	-	-	-	-
	874000	2019	-	-	-	-	-	-	-	-	-	-	-	-
	880000	2019	-	-	-	-	-	-	-	-	-	-	-	-
	909000	2019	6,351.23	-	40.52	-	-	-	-	-	-	-	-	6,391.75
	910000	2019	(2,698.14)	-	-	5,197.46	216.82	-	-	-	-	-	-	2,716.14
	921000	2019	(9,316.63)	-	16.17	1,511.27	-	-	-	-	-	-	-	(7,789.19)
	923000	2019	(379.37)	-	-	-	-	-	-	-	-	-	-	(379.37)
	925200	2019	648.63	-	(1,460.02)	-	-	-	-	-	-	-	-	(811.39)
	926100	2019	(337.63)	-	8.71	61.62	(406.83)	-	-	-	-	-	-	(674.13)
	928000	2019	(2.39)	-	-	-	-	-	-	-	-	-	-	(2.39)
	930200	2019	-	13.55	-	(17.40)	-	-	-	-	-	-	-	(3.85)
			(5,734.31)	13.55	(1,394.62)	6,752.95	(190.01)	-	-	-	-	-	-	(552.44)

WA Gas	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
	870000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	874000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	880000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	909000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	910000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	921000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	923000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	925200	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	926100	2019	14.917%	22.286%	16.178%	0.000%	0.000%	0.000%	49.771%	100.000%	72.593%	0.000%	0.000%	Note 4
	928000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3
	930200	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	Note 3

Adjustment - WA Gas														
WA Gas	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
	870000	2019	-	-	-	-	-	-	(680.48)	-	-	-	-	(680.48)
	874000	2019	-	-	-	-	-	-	(504.09)	-	-	-	-	(504.09)
	880000	2019	-	-	-	-	-	-	(209.92)	(210.52)	-	-	-	(420.44)
	909000	2019	1,901.04	-	11.86	-	-	-	-	-	-	-	-	1,912.90
	910000	2019	(807.60)	-	-	-	-	-	-	-	-	-	-	(807.60)
	921000	2019	(2,788.64)	-	4.73	-	-	-	-	-	-	-	-	(2,783.91)
	923000	2019	(113.55)	-	-	-	-	-	-	-	-	-	-	(113.55)
	925200	2019	194.15	-	(427.21)	-	-	-	-	-	-	-	-	(233.06)
	926100	2019	(103.79)	-	2.62	-	-	-	(100.38)	-	-	-	-	(201.55)
	928000	2019	(0.72)	-	-	-	-	-	-	-	-	-	-	(0.72)
	930200	2019	-	3.85	-	-	-	-	(258.94)	-	-	-	-	(255.09)
			(1,719.12)	3.85	(408.00)	-	-	-	(1,753.82)	(210.52)	-	-	-	(4,087.61)

Total WA Electric			(5,734.31)	13.55	(1,394.62)	6,752.95	(190.01)	-	-	-	-	-	-	(552.44)
Total WA Gas			(1,719.12)	3.85	(408.00)	-	-	-	(1,753.82)	(210.52)	-	-	-	(4,087.61)
			(7,453.43)	17.40	(1,802.62)	6,752.95	(190.01)	-	(1,753.82)	(210.52)	-	-	-	(4,640.05)

Sum of Transaction Amount	Corrected						
FERC Account	AN.CD	AN.ED	CD.AA	CD.WA	GD.OR	WA.ED	Grand Total
870000					1364.87		1364.87
874000					1011.08		1011.08
880000					631.56		631.56
909000	75		13045.05				13120.05
910000		312.5				5197.46	5509.96
921000	294.89				17484.6	1511.27	19290.76
923000					774.73		774.73
925200			1324.59		1377.62		2702.21
926100	16.2				1407.64	61.62	1485.46
928000					4.89		4.89
930200				17.4	519.37		536.77
Grand Total	386.09	312.5	14369.64	17.4	24576.36	6770.35	46432.34

Prep by: _____ 1st Review: _____

Sum of Transaction Amount	Column Labels							
Row Labels	AA.CD	AA.GD	AN.CD	AN.ED	OR.GD	WA.ED	WA.GD	Grand Total
870000		1364.87						1364.87
874000		1011.08						1011.08
880000		421.04					210.52	631.56
909000	75				13045.05			13120.05
910000	5509.96							5509.96
921000	19025.79		264.97					19290.76
923000	774.73							774.73
925200			2702.21					2702.21
926100	695.78	201.68		588				1485.46
928000	4.89							4.89
930200		519.37				17.4		536.77
Grand Total	26086.15	3518.04	2967.18	588	13045.05	17.4	210.52	46432.34

Avista Utilities
Restricted Stock Grants -- O & M
Project Number: 09905868
GL Account Number: 920000

Month	Total Amount
201901	\$ 93,217
201902	\$ 199,176
201903	\$ 106,824
201904	\$ 133,072
201905	\$ 133,072
201906	\$ 127,282
201907	\$ 132,107
201908	\$ 132,107
201909	\$ 128,521
201910	\$ 131,709
201911	\$ 131,709
201912	\$ 131,709
Total	\$ 1,580,503

Allocated to Washington Electric

0.70578 Note 7	
0.69189 Note 4	<u>\$ 771,794.77</u>

Allocated to Washington Gas

0.20513 Note 7	
0.72593 Note 4	<u>\$ 235,352.79</u>

Allocated to Idaho Electric

0.70578 Note 7	
0.30811 Note 4	<u>\$ 343,692.91</u>

Allocated to Idaho Gas

0.20513 Note 7	
0.27407 Note 4	<u>\$ 88,855.87</u>

Allocated to Oregon

0.08909 Note 7	<u>\$ 140,807.05</u>
----------------	----------------------

check \$ -

Prep by: _____ 1st Review: _____

FERC Account	FERC Account Description	Jurisdiction	Service	Organization Description	STATIND	Expenditure Org	Accounting Period	Project Number	Journal Name	Transaction Description	AVA Jet	Expenditure Category	Report Category	Accounting Year	Task Number	Summary EXP Category	Expenditure Type	Source ID	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount	Project Description	Company
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201901	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		93,216.66	65,790.45	19,121.53	8,304.68	Restricted Stock Grants - O&M	001
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201902	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		199,176.28	140,574.83	40,857.03	17,744.62	Restricted Stock Grants - O&M	001
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201903	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		106,823.61	75,393.97	21,912.73	9,516.91	Restricted Stock Grants - O&M	001
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201904	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		133,072.19	93,919.69	27,297.1	11,855.4	Restricted Stock Grants - O&M	001
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201905	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		133,072.19	93,919.69	27,297.1	11,855.4	Restricted Stock Grants - O&M	001
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201906	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		127,281.75	89,832.91	26,109.31	11,339.53	Restricted Stock Grants - O&M	001
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201907	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		132,107.11	93,238.56	27,099.13	11,769.42	Restricted Stock Grants - O&M	001
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201908	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		132,107.11	93,238.56	27,099.13	11,769.42	Restricted Stock Grants - O&M	001
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201909	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		128,520.63	90,707.29	26,363.44	11,449.9	Restricted Stock Grants - O&M	001
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201910	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		131,708.62	92,957.31	27,017.39	11,733.92	Restricted Stock Grants - O&M	001
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201911	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		131,708.62	92,957.31	27,017.39	11,733.92	Restricted Stock Grants - O&M	001
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201912	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA		131,708.62	92,957.31	27,017.39	11,733.92	Restricted Stock Grants - O&M	001
																			1,580,503.39					

**Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2019**

Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Transaction	Electric	Gas North	Gas South	Not Assigned	0.65	0.35	WA G	ID G	OR
									0.69189	0.30811			
CD	ED	WA	WA	42,203	32,865	9,338			32,865		9,338		-
CD	GD	AA	OR	44,699	31,548	9,169	3,982		21,828	9,720	6,656	2,513	3,982
CD	CD	AA	AA	324,466	213,700	62,110	26,975	21,681	147,857	65,843	45,088	17,023	26,975
CD	CD	ID	ID	52,715	41,051	11,664				41,051		11,664	-
CD	CD	WA	WA	112,414	87,541	24,873			87,541		24,873		-
ED	ED	AN	AN	402,101	402,101				261,366	140,735			-
ED	ED	ID	ID	35,000	35,000					35,000			-
ED	ED	WA	WA	9,130	9,130				9,130				-
GD	ED	OR	WA	12,040			12,040						12,040
GD	GD	AA	OR	15,664		10,930	4,734				7,934	2,996	4,734
GD	GD	ID	AN	17,160		17,160						17,160	-
GD	GD	WA	OR	13,860		13,860					13,860		-
GD	GD	AA	AA	69,256		48,324	20,932				35,080	13,244	20,932
GD	GD	OR	OR	153,721			153,721						153,721
ZZ	ZZ	ZZ	ZZ	112,904				112,904					-
Grand Total				1,417,333	852,936	207,428	222,385	134,585	560,586	292,350	142,829	64,599	222,385

9.5%

Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Transaction	Electric	Gas North	Gas South	Not Assigned	0.65	0.35	WA G	ID G	OR
									0.69189	0.30811			
CD	ED	WA	WA	42,203	42,203				42,203		-		-
CD	GD	AA	OR	44,699			44,699		-	-	-	-	44,699
CD	CD	AA	AA	324,466	213,700	62,110	26,975	21,681	147,857	65,843	45,088	17,023	26,975
CD	CD	ID	ID	52,715	41,051	11,664				41,051		11,664	-
CD	CD	WA	WA	112,414	87,541	24,873			87,541		24,873		-
ED	ED	AN	AN	402,101	402,101				261,366	140,735			-
ED	ED	ID	ID	35,000	35,000					35,000			-
ED	ED	WA	WA	9,130	9,130				9,130				-
GD	ED	OR	WA	12,040	12,040				12,040				-
GD	GD	AA	OR	15,664			15,664				-	-	15,664
GD	GD	ID	AN	17,160		17,160					12,457	4,703	-
GD	GD	WA	OR	13,860			13,860				-	-	13,860
GD	GD	AA	AA	69,256		48,324	20,932				35,080	13,244	20,932
GD	GD	OR	OR	153,721			153,721						153,721
ZZ	ZZ	ZZ	ZZ	112,904				112,904					-
Grand Total				1,417,333	842,766	164,131	275,851	134,585	560,137	282,630	117,497	46,634	275,851

Reclassification Adjustment - For Incorrect Serv/Jur Assignment (450) (9,720) (25,331) (17,965) 53,467

Reclassify Return on Rate Base and Hangar Depreciation - for non-utility Use 440,753 9.5% 41,852 (20,437) (9,101) (6,232) (2,353) (3,729)

TOTAL PLANE ADJUSTMENT (20,887) (18,821) (31,563) (20,318) 49,738

Prep by: _____

Miscellaneous Adjustment
Plane Reclassifications
For the Twelve Months Ended December 31, 2019

Accounting Year 2019
Company (All)

				Values				
Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount	Sum of Not Assigned Amount
CD	ED	WA	WA	42,203	32,865	9,338		
	GD	AA	OR	44,699	31,548	9,169	3,982	
	(blank)	AA	(blank)	324,466	213,700	62,110	26,975	21,681
		ID	(blank)	52,715	41,051	11,664		
		WA	(blank)	112,414	87,541	24,873		
ED	(blank)	AN	(blank)	402,101	402,101			
		ID	(blank)	35,000	35,000			
		WA	(blank)	9,130	9,130			
GD	ED	OR	WA	12,040			12,040	
	GD	AA	OR	15,664		10,930	4,734	
		ID	AN	17,160		17,160		
		WA	OR	13,860		13,860		
	(blank)	AA	(blank)	69,256		48,324	20,932	
		OR	(blank)	153,721			153,721	
ZZ	(blank)	ZZ	(blank)	112,904				112,904
Grand Total				1,417,333	852,936	207,428	222,385	134,585

Prep by: _____

Accounting Year	Company	Accounting Period	Flight	Transaction Description	Project Number	Project Name	FERC Account	FERC Account Description	Expenditure Org	Recorded Service	Corrected Service	MAC	Vehicle Number	Recorded Jurisdiction	Corrected Jurisdiction	Expenditure Type	Transaction Quantity	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	17.3	1,903		1,328	575
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09902455	Gas System Operations - 099	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	245	02080	AA	OR	550 Company Aircraft	19.4	2,134		1,489	645
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	280	02080	AA	OR	550 Company Aircraft	103.8	11,418	8,059	2,342	1,017
2019	001	201905	AVA053019	Medford Business Meetings	09902920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	292	02080	AA	OR	550 Company Aircraft	11	1,210	854	248	108
2019	001	201905	AVA053019	Medford Business Meetings	09903691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	GD	369	02080	AA	OR	550 Company Aircraft	101	11,110	7,841	2,279	990
2019	001	201906	AVA061919	GD AN Semi Annual Natural Gas Update	03800545	Id Gas Regulatory Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	GD	GD	054	02080	ID	AN	550 Company Aircraft	158	17,160		17,160	
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	36	3,960		2,763	1,197
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09902455	Gas System Operations - 099	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	245	02080	AA	OR	550 Company Aircraft	40.5	4,455		3,109	1,346
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	280	02080	AA	OR	550 Company Aircraft	74	8,140	5,745	1,670	725
2019	001	201907	AVA072419	In Medford-Joint Safety committee office visits	95602815	Natural Gas Training - 956	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	281	02080	WA	OR	550 Company Aircraft	126	13,860		13,860	
2019	001	201908	AVA073119	Power Supply Workshop	02806136	Common WA Reg Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ED	054	02080	WA	WA	550 Company Aircraft	79.8	8,778	6,836	1,942	
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	29.2	3,212		2,241	971
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09905730	ET Operations Common All	920000	ADMIN & GEN SALARIES	Z88	GD	GD	018	02080	AA	OR	550 Company Aircraft	58.4	6,424	4,534	1,318	572
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09905732	ET Arch Planning Common All	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	018	02080	AA	OR	550 Company Aircraft	29.2	3,212	2,267	659	286
2019	001	201910	AVA102419	PGA meeting and Meeting with UTC for a carbon and electricity markets work	06800545	Or Gas Regulatory Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	GD	ED	054	02080	OR	WA	550 Company Aircraft	68.8	12,040			12,040
2019	001	201911	AVA112519	Wildfire Risk Plan Meeting with the Commissioners/Power Supply Workshop	02806136	Common WA Reg Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ED	054	02080	WA	WA	550 Company Aircraft	191	33,425	26,029	7,396	
2019	001	201911	AVA111819	Medford Chamber Forum and various business meetings	09903691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	GD	369	02080	AA	OR	550 Company Aircraft	18.2	3,185	2,248	653	284

	12/31/2018	2019	12/31/2019	Annual	
	EOP	Actviity	EOP	Depreciation Rate	Depreciation Expense
Plane					
Cost	\$ 5,507,887		\$ 5,507,887	3.43%	\$ 188,921 (included in pool)
A/D	(3,257,046)	(189,108)	(3,446,154)		
Plane NBV	<u>\$ 2,250,841</u>		<u>\$ 2,061,733</u>		
Hangar					
Cost	\$ 1,951,555		\$ 2,138,350	2.17%	\$ 46,402 (not in pool)
A/D	(1,626)	(44,626)	(46,252)		
Hangar NBV	<u>\$ 1,949,929</u>		<u>\$ 2,092,098</u>		
Total System Rate Base	<u>\$ 4,200,770</u>		<u>\$ 4,153,831</u>		
ROR			0.075		
			\$ 311,537.29		
Revenue Requirement			\$440,753		

Avista Utilities
Washington Jurisdiction
Proforma Insurance Adjustment
For the Twelve Months ended December 31, 2019

<i>Test Period Expense:</i>	Amount
<i>Test Period Insurance Expense</i>	\$ (58,340)

Allocated to Washington Electric

0.70578	Note 7		
0.69189	Note 4	\$	<u>(28,489)</u>

Allocated to Washington Gas

0.20513	Note 7		
0.72593	Note 4	\$	<u>(8,687)</u>

		<i>Electric</i>	
FERC 925	\$	(19,942.30)	70%
FERC 924	\$	(8,546.70)	30%
	\$	<u>(28,489.00)</u>	

2019 D & O Premiums (Estimated)

Carrier	2018 Premiums	2019		Utility	Utility	Amount
		Premium	Allocated %	Allocated Amount	Allocated to AELP	
AEGIS (\$35M)	\$665,000	\$623,225	94.0%	\$585,832	\$39,900	
AEGIS (\$35M) taxes	\$6,973	\$7,822	94.0%	\$7,353	\$526	
AEGIS -Continuity Credit (1)	-\$332,958	-\$253,979	96.4%	-\$244,836	-\$11,879	
AEGIS Loyalty Credit (1)		-\$47,119	96.4%	-\$45,423		
AEGIS Loyalty Credit (2)		-\$15,456	96.4%	-\$14,900		
EIM (\$30M xs \$35M)	\$263,550	\$262,759	100.0%	\$262,759		
EIM (\$30M xs \$35M) taxes	\$5,535	\$5,518	100.0%	\$5,518		
EIM Supplemental Credit		-\$52,793	100.0%	-\$52,793		
XL Specialty(\$15M xs \$65M)	\$80,000	\$79,760	100.0%	\$79,760		
Twin City(\$15M xs \$80M)	\$60,000	\$59,820	100.0%	\$59,820		
Zurich(\$15M xs \$95M)	\$52,065	\$51,893	100.0%	\$51,893		
XL Speciality (\$15M xs \$100) Side A/DIC	\$75,000	\$74,775	100.0%	\$74,775		
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	\$51,844	100.0%	\$51,844		
		\$848,069		\$821,602		
2019 Estimated D & O Premium Total Allocated to Avista					<u>\$821,602</u>	

Summary:

2019 Total D&O Premiums	848,069
Less: 10%	(84,807)
90% of D&O Premiums	763,262
Utility Expense	821,602
Difference - Adjustment	(58,340)

Provision for Rate Refund Prior Period Adjustmen

Per Results (E-OPS-12A, G-OPS-12A)
 2019 Earning Sharing Estimate
 Prior Period Adjustment to Other Revenue

	Electric \$000s	Natural Gas \$000s
Per Results (E-OPS-12A, G-OPS-12A)	-	444
2019 Earning Sharing Estimate	-	-
Prior Period Adjustment to Other Revenue	-	(444)

GL Account Balance

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance				
229000	ACCUMULATED PROVISION - RATE R	ED	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	0	0				
				201904	0	0	0				
				201905	0	0	0				
				201906	0	0	0				
				201907	0	0	0				
				201908	0	0	0				
				201909	0	0	0				
				201910	0	0	0				
				201911	0	0	0				
				201912	0	0	0				
				WA - Summary						0	
		ED - Summary						0			
		GD	WA		WA	201901	-693,000	0	-693,000		
						201902	-693,000	0	-693,000		
						201903	-693,000	441,731	-251,269		
						201904	-251,269	0	-251,269		
						201905	-251,269	0	-251,269		
						201906	-251,269	0	-251,269		
						201907	-251,269	0	-251,269		
201908	-251,269					251,269	0				
201909	0					0	0				
201910	0					0	0				
201911	0					0	0				
201912	0					0	0				
WA - Summary								693,000			
GD - Summary						693,000					
229000 - Summary						693,000					
449100	PROVISION FOR RATE REFUND	ED	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	0	0				
				201904	0	0	0				
				201905	0	0	0				
				201906	0	0	0				
				201907	0	0	0				
				201908	0	0	0				
				201909	0	0	0				
				201910	0	0	0				
				201911	0	0	0				
				201912	0	0	0				
				WA - Summary						0	
				ED - Summary						0	
449100 - Summary						0					
496100	PROVISION FOR RATE REFUND	GD	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	-441,731	-441,731				
				201904	-441,731	0	-441,731				
				201905	-441,731	0	-441,731				
				201906	-441,731	0	-441,731				
				201907	-441,731	0	-441,731				
				201908	-441,731	-2,215	-443,946				
				201909	-443,946	0	-443,946				
				201910	-443,946	0	-443,946				
				201911	-443,946	0	-443,946				
				201912	-443,946	0	-443,946				
				WA - Summary						-443,946	
				GD - Summary						-443,946	
496100 - Summary						-443,946					
Overall - Summary						249,054					

Transaction Detail

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Journal Name	Transaction Description	Transaction Amount			
229000	ACCUMULATED PROVISION - RATE R	GD	WA	201903	403-EARNINGS TEST ACCRUAL 201903 DJ USD	2018 Earnings test true-up adjustment	441,731			
				201908	440-DECOUPLING 201908 DJ USD	Rate Adj Filing True-Up 2018 Earnings	2,215			
				201908	440-DECOUPLING 201908 DJ USD	Transfer 2018 Earnings Test	249,054			
				WA - Summary						693,000
GD - Summary						693,000				
229000 - Summary							693,000			
496100	PROVISION FOR RATE REFUND	GD	WA	201903	403-EARNINGS TEST ACCRUAL 201903 DJ USD	2018 Earnings test true-up adjustment	-441,731			
				201908	440-DECOUPLING 201908 DJ USD	Rate Adj Filing True-Up 2018 Earnings	-2,215			
				WA - Summary						-443,946
				GD - Summary						-443,946
496100 - Summary							-443,946			
Overall - Summary							249,054			

Page 2 of 3

Run Date: Apr 15, 2020

For Internal Use

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

Line No.	DESCRIPTION	Restating Incentives Expense
	Adjstment Number	2.13
	Workpaper Reference	G-RI
	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	219
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	219
25	Total Gas Expense	219
26	OPERATING INCOME BEFORE FIT	(219)
	FEDERAL INCOME TAX	
27	Current Accrual	(46)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (173)
	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	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

**2014-2019 Incentive Compensation by Employee Group
 Target and Incentive for Plan Year**

*excludes payroll tax

Non-Executive	2013	2014	2015	2016	2017	2018	2019
Target	\$ 9,415,611	\$ 7,595,672	\$ 8,400,998	\$ 8,768,110	\$ 8,907,284	\$ 8,939,222	\$ 9,560,785
Capital	\$ 2,488,974	\$ 2,634,759	\$ 2,409,607	\$ 2,900,617	\$ 3,024,646	\$ 2,763,401	\$ 1,915,430.40
Non-Operating	\$ 180,584	\$ 183,346	\$ 153,039	\$ 53,032	\$ 232,665	\$ 227,419	\$ 157,633.48
Operating	\$ 6,938,236	\$ 6,668,384	\$ 6,066,528	\$ 5,810,021	\$ 6,747,287	\$ 6,703,034	\$ 4,646,157.07
Other	\$ 2,272,747	\$ 1,831,202	\$ 1,373,346	\$ 834,115	\$ 1,628,655	\$ 1,636,727	\$ 1,134,485.04
Actual	\$ 11,880,541	\$ 11,317,692	\$ 10,002,519	\$ 9,597,784	\$ 11,633,253	\$ 11,330,580	\$ 7,853,706
Executive	2013	2014	2015	2016	2017	2018	2019
Target	\$ 2,146,700	\$ 2,329,406	\$ 2,746,488	\$ 2,746,488	\$ 2,645,970	\$ 2,786,099	\$ 2,981,115
Operating	\$ 1,591,419	\$ 1,164,703	\$ 1,284,491	\$ 1,138,764	\$ 1,298,642	\$ 1,246,174	\$ 979,535
Non-Operating	\$ 1,060,946	\$ 2,329,313	\$ 1,072,417	\$ 2,433,766	\$ 1,111,307	\$ 1,539,925	\$ 2,861,870
Actual	\$ 2,652,365	\$ 3,494,016	\$ 2,356,908	\$ 3,572,530	\$ 2,409,949	\$ 2,786,099	\$ 3,841,405
Total	2013	2014	2015	2016	2017	2018	2018
Total Target	\$ 11,562,311	\$ 9,925,078	\$ 11,147,486	\$ 11,514,598	\$ 11,553,254	\$ 11,725,321	\$ 12,541,900
Total Actual	\$ 14,532,906	\$ 14,811,708	\$ 12,359,427	\$ 13,170,314	\$ 14,043,202	\$ 14,116,679	\$ 11,695,111

Actual		
Six Year Average	2019 Expense	O & M Adjustment
24%	\$ 2,608,077	\$ 2,253,214
2%	\$ 167,856	\$ 357,826
59%	\$ 6,106,902	\$ 4,804,561
14%	\$ 1,406,422	\$ 1,172,911
	\$ 10,289,256	\$ 8,588,512
Six Year Average	2019 Actual Expense	O & M Adjustment
	\$ 1,185,385	\$ 914,764
	\$ 1,891,433	\$ 2,886,600
	\$ 3,076,818	\$ 3,801,365
Total Adjustment		\$ 1,572,961.06
WA Electric (note 7, 4)	0.70135 0.68249	\$ 752,920
WA Gas (note 7, 4)	0.20549 0.67799	\$ 219,145

Use of 6-Year average of actual expense Consistant with methodology approved by the Commission in UE-170485/UG-170486.
 Notes: In Docektivs UE-170485/UG-170486 Staff proposed the Company use a 6 year average of actual expense as the basis for the incentive adjustment.
 On rebuttal the Company accepted this adjustment. The Commission approved this methodology in Order 07.

Non-Executive

Sum of Transaction Amount	Column Labels				Grand Total
Row Labels	CAP	NONOP	OPER	OTHER	Grand Total
201911	\$ 504,959	\$ 24,074	\$ 970,959	\$ 90,431	\$ 1,590,423
512 Incentive Loading-NU	\$ 467,822	\$ 24,042	\$ 937,813	\$ 89,559	\$ 1,519,236
514 Incentive Loading-Union	\$ 37,138	\$ 32	\$ 33,146	\$ 872	\$ 71,187
201912	\$ 376,152	\$ 250,647	\$ 372,566	\$ 228,099	\$ 1,227,464
512 Incentive Loading-NU	\$ 302,297	\$ 21,742	\$ 869,547	\$ 209,812	\$ 1,403,397
514 Incentive Loading-Union	\$ 22,423	\$ (5)	\$ 33,547	\$ 7,037	\$ 63,002
GL Only June			\$ (364,027)		\$ (364,027)
GL Only June		\$ 247,050	\$ (247,050)		\$ -
GL Only-September	\$ 727,968	\$ 28,062	\$ 1,078,105		\$ 1,834,135
September Reversal	\$ (727,968)	\$ (28,062)	\$ (1,078,105)		\$ (1,834,135)
GL Only-October	\$ 460,359		\$ 690,539		\$ 1,150,899
GL Only-November	\$ (230,180)		\$ (345,270)		\$ (575,449)
GL Only December	\$ 291,803		\$ 432,154	\$ 11,249	\$ 735,206
	\$ (470,550)	\$ (18,139)	\$ (696,874)		\$ (1,185,563)
					\$ -
Grand Total	\$ 2,253,214	\$ 357,826	\$ 4,804,561	\$ 1,172,911	\$ 8,588,511.71 (A-2)
	26%	4%	56%	14%	100%

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

Line No.	DESCRIPTION	Restate Debt Interest
	Adjstment Number	2.14
	Workpaper Reference	G-DI
	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	26
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (26)
	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	\$ -

AVISTA UTILITIES
Restate Debt Interest
Washington - GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019
(000's)

		Restate Debt Interest		
		2.14		
<u>Adjustment Description</u>		Adjustment	All other	Summary
		ROO	Adjustments	TOTAL
1.00	Per Results Report	405,933		405,933
1.01	Deferred FIT Rate Base		(994)	(994)
1.02	Deferred Debits and Credits		(7)	(7)
1.03	Working Capital		(1,144)	(1,144)
1.04	Remove AMI Rate Base		(18,403)	(18,403)
2.01	Eliminate B & O Taxes		-	-
2.02	Restate Property Tax		-	-
2.03	Uncollectible Expense		-	-
2.04	Regulatory Expense		-	-
2.05	Injuries & Damages		-	-
2.06	FIT / DFIT Expense		-	-
2.07	Office Space Charges to Non-Utility		-	-
2.08	Restate Excise Taxes		-	-
2.09	Net Gains & Losses		-	-
2.10	Weather Normalization / Gas Cost Adjust		-	-
2.11	Eliminate Adder Schedules		-	-
2.12	Misc. Restating Non-Util / Non- Recurring Expense		-	-
2.13	Restating Incentives Expense		-	-
2.14	Restate Debt Interest		-	-
		405,933	(20,548)	385,385
Weighted Average Cost of Debt		2.71%	2.71%	
Restated Debt Interest		11,001	(557)	10,444
Interest Per Results (G-FIT-12A)		11,123		11,123
Increase (Decrease) in Interest Expense		(122)	(557)	(679)
FIT Rate		21%	21%	
Increase (Decrease) in FIT		26	117	143

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%

	WA	ID	OR
PER TREASURY:			
DEBT:			
LT Debt	1,789,250,000.00	1,789,250,000.00	1,789,250,000.00
ST Debt	94,695,951.71	-	-
Total Debt	1,883,945,951.71	1,789,250,000.00	1,789,250,000.00
EQUITY:			
Common Equity	1,794,668,516.50	1,794,668,516.50	1,794,668,516.50
Investment in Subs	-	-	-
Net Equity	1,794,668,516.50	1,794,668,516.50	1,794,668,516.50
DEBT COST:			
LT Debt Cost	95,555,671.83	94,936,843.54	94,936,843.54
ST Debt Cost	4,265,961.38	-	-
Total Debt Cost	99,821,633.21	94,936,843.54	94,936,843.54
Debt Cost %	5.299%	5.306%	5.306%
Debt %	51.210%	49.920%	49.920%
Equity %	48.790%	50.080%	50.080%
Total	100.000%	100.000%	100.000%

AVISTA UTILITIES
CALCULATION OF CONVERSION FACTOR: WASHINGTON GAS
TWELVE MONTHS ENDED DECEMBER 31, 2019

Workpaper Ref. CF WA Gas

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.002996
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038405
Total Expense		<u>0.043400</u>
Net Operating Income Before FIT		0.956600
Federal Income Tax @	21.00% Shared Inputs	0.200886
REVENUE CONVERSION FACTOR		<u>0.755714</u>

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *	C-UE-1	442,592	
Divided by:			
Sales to Ultimate Customers + Transport **	Shared Inputs	<u>147,734,982</u>	
EFFECTIVE RATE			<u>0.002996</u>

* From Uncollectible Adjustment Workpapers.

** From Results of Operations Report G-OPS-12A.

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2017 (Order No. A 140166)

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *		0.038520	
Multiplied by			
Uncollectibles Factor:			
Revenue	1.000000		
Less: Effective Uncoll Rate	<u>0.002996</u>	0.997004	
EFFECTIVE RATE			<u>0.038405</u>

* From Combined Excise Tax Return.

Prep by: _____ 1st Review: _____