

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

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

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

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

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

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

	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input					
Elec/Gas North/Oregon 4-Factor					
Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	XXXXXX
Adjustments		0			
Total		137,600,766	109,823,269	19,814,819	7,962,678
Percentage		100.000%	79.813%	14.400%	5.787%
Direct Labor Accts 500 - 894		76,588,739	58,148,334	12,873,517	5,566,888
Direct Labor Accts 901 - 935		5,482,366	3,571,503	236,920	1,673,943
Direct Labor Accts 901 - 905 Utility 9 Only		10,102,844	6,632,271	3,470,573	XXXXXX
Total		92,173,949	68,352,108	16,581,010	7,240,831
Percentage		100.000%	74.155%	17.989%	7.856%
Number of Customers at		742,617	387,662	251,894	103,061
Percentage		100.000%	52.202%	33.920%	13.878%
Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
Percentage		100.000%	76.142%	15.742%	8.116%
Total Percentages		400.000%	282.312%	82.051%	35.637%
Average (CD AA)		100.000%	70.578%	20.513%	8.909%

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

Input	Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,797,922	0	7,602,714	4,195,208
	Direct O & M Accts 901 - 935		12,671,112	0	9,329,820	3,341,292
	Direct O & M Accts 901 - 905 Utility 9 Only		2,029,442	0	2,029,442	XXXXXX
	Total		26,498,476	0	18,961,976	7,536,500
	Percentage		100.000%	0.000%	71.559%	28.441%
	Direct Labor Accts 580 - 894		12,728,322	0	8,885,828	3,842,494
	Direct Labor Accts 901 - 935		1,420,797	0	176,159	1,244,638
	Direct Labor Accts 901 - 905 Utility 9 Only		3,470,573	0	3,470,573	XXXXXX
	Total		17,619,692	0	12,532,560	5,087,132
	Percentage		100.000%	0.000%	71.128%	28.872%
	Number of Customers at		354,955	0	251,894	103,061
	Percentage		100.000%	0.000%	70.965%	29.035%
	Net Direct Plant		855,304,042	0	559,809,249	295,494,793
	Percentage		100.000%	0.000%	65.451%	34.549%
	Total Percentages		400.000%	0.000%	279.103%	120.897%
	Average (GD AA)		100.000%	0.000%	69.776%	30.224%

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AVISTA UTILITIES

RESULTS OF OPERATIONS			Report ID: G-ALL-12A					
GAS ALLOCATION PERCENTAGES								
For Twelve Months Ended December 31, 2019								
Average of Monthly Averages Basis								
	Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018		Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 580 - 894			70,323,010	62,056,960	8,266,050	0
		Direct O & M Accts 901 - 935			53,300,236	43,756,827	9,543,409	0
		Adjustments			0	0	0	0
		Total			123,623,246	105,813,787	17,809,459	0
		Percentage			100.000%	85.594%	14.406%	0.000%
		Direct Labor Accts 580 - 894			70,950,480	58,148,334	12,802,146	0
		Direct Labor Accts 901 - 935			4,083,661	3,571,503	512,158	0
		Total			75,034,141	61,719,837	13,314,304	0
		Percentage			100.000%	82.256%	17.744%	0.000%
		Number of Customers at			639,556	387,662	251,894	0
		Percentage			100.000%	60.614%	39.386%	0.000%
		Net Direct Plant			3,298,869,399	2,739,060,150	559,809,249	0
		Percentage			100.000%	83.030%	16.970%	0.000%
		Total Percentages			400.000%	311.494%	88.506%	0.000%
9		Average (CD AN/ID/WA)			100.000%	77.874%	22.126%	0.000%
					Total	Electric	Gas North	Oregon Gas
JP		Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019		100.000%	0.000%	90.350%	9.650%
					System	Washington	Idaho	
10		Actual Annual Throughput	01-01-2019 thru 12-31-2019		293,285,519	200,285,801	92,999,718	
		Percent			100.000%	68.290%	31.710%	
					25,807,764	18,163,538	7,644,226	
11		Book Depreciation	01-01-2019 thru 12-31-2019		100.000%	70.380%	29.620%	
		Percent						
					677,950,019	475,682,766	202,267,253	
12		Net Gas Plant (before ADFIT) - AMA	12-01-2018 thru 12-31-2019		100.000%	70.165%	29.835%	
		Percent						
					91,465,635	73,874,309	17,591,326	
13	G-PLT	Net Gas General Plant - AMA	12-01-2018 thru 12-31-2019		100.000%	80.767%	19.233%	
		Percent						
					-32,742,457	-22,701,747	-10,040,710	
14		Net Allocated Schedule M's - AMA	01-01-2019 thru 12-31-2019		100.000%	69.334%	30.666%	
		Percent						
99	Input	Not Allocated			0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
	REVENUES								
	SALES OF GAS:								
99	480000 Residential	141,223,575	0	141,223,575	97,151,452	0	97,151,452	44,072,123	0
99	4812XX Commercial - Firm & Interruptible	64,671,937	0	64,671,937	46,414,269	0	46,414,269	18,257,668	0
99	4813XX Industrial-Firm	2,657,940	0	2,657,940	1,564,879	0	1,564,879	1,093,061	0
99	481400 Interruptible	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	238,489	0	238,489	209,620	0	209,620	28,869	0
99	499XXX Unbilled Revenue	(3,714,764)	0	(3,714,764)	(2,788,442)	0	(2,788,442)	(926,322)	0
	TOTAL SALES TO ULTIMATE CUSTOMERS	205,077,177	0	205,077,177	142,551,778	0	142,551,778	62,525,399	0
	OTHER OPERATING REVENUES:								
99	483XXX Sales for Resale	81,423,349	0	81,423,349	55,067,624	0	55,067,624	26,355,725	0
4	488000 Miscellaneous Service Revenues	14,773	0	14,773	7,083	0	7,083	7,690	0
99	4893XX Transportation Revenues	5,770,419	0	5,770,419	5,183,204	0	5,183,204	587,215	0
99	493000 Rent from Gas Property	2,751	0	2,751	2,751	0	2,751	0	0
4	495XXX Other Gas Revenues	6,260,010	699,614	6,959,624	4,096,066	507,871	4,603,937	2,163,944	191,743
99	496100 Provision for Rate Refund	443,946	0	443,946	443,946	0	443,946	0	0
99	496110 Provision for Rate Refund-Tax Reform	(57,565)	0	(57,565)	(34,878)	0	(34,878)	(22,687)	0
	TOTAL OTHER OPERATING REVENUES	93,857,683	699,614	94,557,297	64,765,796	507,871	65,273,667	29,091,887	191,743
	TOTAL GAS REVENUES	298,934,860	699,614	299,634,474	207,317,574	507,871	207,825,445	91,617,286	191,743
	PRODUCTION EXPENSES:								
G-804	804/805 City Gate Purchases	147,281,873	0	147,281,873	100,541,400	0	100,541,400	46,740,473	0
99	808XXX Net Natural Gas Storage Transactions	(2,444,064)	0	(2,444,064)	(1,599,800)	0	(1,599,800)	(844,264)	0
99	811000 Gas Used for Products Extraction	(486,178)	0	(486,178)	(328,449)	0	(328,449)	(157,729)	0
10	813000 Other Gas Expenses	0	1,276,094	1,276,094	0	871,445	871,445	0	404,649
99	813010 Gas Technology Institute (GTI) Expenses	124,281	0	124,281	87,458	0	87,458	36,823	0
	TOTAL PRODUCTION EXPENSES	144,475,912	1,276,094	145,752,006	98,700,609	871,445	99,572,054	45,775,303	404,649
	UNDERGROUND STORAGE EXPENSES:								
1	814000 Supervision & Engineering	0	20,772	20,772	0	14,266	14,266	0	6,506
1	824000 Other Expenses	0	697,729	697,729	0	479,200	479,200	0	218,529
1	837000 Other Equipment	0	2,023,582	2,023,582	0	1,389,796	1,389,796	0	633,786
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,742,083	2,742,083	0	1,883,262	1,883,262	0	858,821
G-DEPX	Depreciation Expense-Underground Storage	0	719,667	719,667	0	494,267	494,267	0	225,400
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	470,341	470,341	0	323,030	323,030	0	147,311
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,190,008	1,190,008	0	817,297	817,297	0	372,711
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,932,091	3,932,091	0	2,700,559	2,700,559	0	1,231,532

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****	
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
G-DEPX	Depreciation Expense-General Plant	1,618,260	5,112,339	6,730,599	1,489,592	3,711,200	5,200,792	128,668	1,401,139
G-AMTX	Amortization Expense - General Plant - 303000	39,547	137,012	176,559	24,840	99,461	124,301	14,707	37,551
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	821,232	6,244,981	7,066,213	819,499	4,533,418	5,352,917	1,733	1,711,563
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	(8)	(8)	0	(6)	(6)	0	(2)
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(1,205,040)	0	(1,205,040)	(1,205,040)	0	(1,205,040)	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	584,253	0	584,253	584,253	0	584,253	0	0
99 407305	Natural Gas Depreciation Study Deferral	81,297	0	81,297	0	0	0	81,297	0
99 407311	Regulatory Debit - AFUDC Amortization	39,066	74,617	113,683	26,824	52,355	79,179	12,242	22,262
99 407319	AFUDC Equity DFIT Deferral	339,641	0	339,641	229,489	0	229,489	110,152	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	10,957	0	10,957	10,957	0	10,957	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0
99 407414	Regulatory Credits-Deferral-FISERVE	(684,827)	0	(684,827)	(462,395)	0	(462,395)	(222,432)	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,239,164)	0	(2,239,164)	(2,239,164)	0	(2,239,164)	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(426,642)	11,568,941	11,142,299	(721,145)	8,396,428	7,675,283	294,503	3,172,513
	TOTAL ADMIN & GENERAL EXPENSES	1,192,350	31,507,290	32,699,640	501,110	22,870,273	23,371,383	691,240	8,637,017
	TOTAL EXPENSES BEFORE FIT	208,289,031	48,754,451	257,043,482	146,896,163	34,686,717	181,582,880	61,392,868	14,067,734
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,590,992			26,242,565		
G-FIT	FEDERAL INCOME TAX			(5,068,335)			(4,719,700)		
G-FIT	DEFERRED FEDERAL INCOME TAX			8,935,009			6,500,601		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(16,200)			(12,048)		
	GAS NET OPERATING INCOME (LOSS)			38,740,518			24,473,712		

ALLOCATION RATIOS:

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

Total

44,072,123
 18,257,668
 1,093,061
 0
 28,869
 (926,322)
62,525,399

26,355,725
 7,690
 587,215
 0
 2,355,687
 0
 (22,687)
29,283,630
91,809,029

46,740,473
 (844,264)
 (157,729)
 404,649
 36,823
46,179,952

6,506
 218,529
 633,786
858,821

225,400
 0
 147,311
372,711

1,231,532

Total

594,221

0

1,419,682

53,873

912

36,039

205,791

662,804

589,973

10,486

117,220

252,144

102,639

7,137

30,505

435,760

868,293

73,670

5,461,149

5,889,021

2,887,066

8,776,087

14,237,236

Total

39,563
201,132
2,238,613
45,804
47,263
2,572,375

1,543,261
307,750
60,239
1,911,250

0
0
0
0

2,631,692
367,914
(4,856)
720,863
93,582
224,791
156,547
333,207
364,296
24,504
948,701
5,861,241

Total

1,529,807

52,258

1,713,296

(2)

0

0

0

0

81,297

34,504

110,152

0

0

168,136

(222,432)

0

0

0

3,467,016

9,328,257

75,460,602

16,348,427

(348,635)

2,434,408

(4,152)

14,266,806

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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

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

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.241%	33.759%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.419%	31.581%
G-ALL	11	Book Depreciation	100.000%	70.380%	29.620%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.165%	29.835%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,801,863	2,066,105	3,867,968	1,022,566	1,499,848	2,522,414	779,297	566,257	1,345,554
4	3031XX	Misc Intangible IT Plant (3031XX)	4,086,592	49,361,081	53,447,673	4,077,302	35,832,689	39,909,991	9,290	13,528,392	13,537,682
TOTAL INTANGIBLE PLANT			5,888,455	51,427,186	57,315,641	5,099,868	37,332,537	42,432,405	788,587	14,094,649	14,883,236
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,281,058	1,281,058	0	911,631	911,631	0	369,427	369,427
1	351XXX	Structures & Improvements	0	2,762,651	2,762,651	0	1,897,389	1,897,389	0	865,262	865,262
1	352XXX	Wells	0	19,956,155	19,956,155	0	13,705,887	13,705,887	0	6,250,268	6,250,268
1	353000	Lines	0	1,171,389	1,171,389	0	804,510	804,510	0	366,879	366,879
1	354000	Compressor Station Equipment	0	13,185,192	13,185,192	0	9,055,590	9,055,590	0	4,129,602	4,129,602
1	355000	Measuring & Regulating Equipment	0	1,598,210	1,598,210	0	1,097,651	1,097,651	0	500,559	500,559
1	356000	Purification Equipment	0	421,392	421,392	0	289,412	289,412	0	131,980	131,980
1	357000	Other Equipment	0	2,841,469	2,841,469	0	1,951,521	1,951,521	0	889,948	889,948
TOTAL UNDERGROUND STORAGE PLANT			0	43,217,516	43,217,516	0	29,713,591	29,713,591	0	13,503,925	13,503,925
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	441,207	0	441,207	331,807	0	331,807	109,400	0	109,400
6	375000	Structures & Improvements	1,271,337	0	1,271,337	808,155	0	808,155	463,182	0	463,182
6	376000	Mains	372,733,227	2,518,938	375,252,165	246,742,403	1,723,432	248,465,835	125,990,824	795,506	126,786,330
6	378000	Measuring & Reg Station Equip-General	6,541,358	(44)	6,541,314	4,122,127	(30)	4,122,097	2,419,231	(14)	2,419,217
6	379000	Measuring & Reg Station Equip-City Gate	6,370,376	0	6,370,376	1,879,782	0	1,879,782	4,490,594	0	4,490,594
6	380000	Services	269,713,062	0	269,713,062	185,715,840	0	185,715,840	83,997,222	0	83,997,222
6	381XXX	Meters	91,330,252	0	91,330,252	61,626,618	0	61,626,618	29,703,634	0	29,703,634
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,799,541	0	3,799,541	2,849,480	0	2,849,480	950,061	0	950,061
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			752,288,955	2,518,894	754,807,849	504,140,137	1,723,402	505,863,539	248,148,818	795,492	248,944,310
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,068,946	2,235,005	5,303,951	2,972,201	1,622,457	4,594,658	96,745	612,548	709,293
4	390XXX	Structures & Improvements	26,222,559	25,574,128	51,796,687	24,587,793	18,565,027	43,152,820	1,634,766	7,009,101	8,643,867
4	391XXX	Office Furniture & Equipment	2,091,286	17,908,015	19,999,301	2,079,302	12,999,965	15,079,267	11,984	4,908,050	4,920,034
4	392XXX	Transportation Equipment	12,640,099	4,072,800	16,712,899	9,878,809	2,956,568	12,835,377	2,761,290	1,116,232	3,877,522
4	393000	Stores Equipment	207,973	986,864	1,194,837	158,471	716,394	874,865	49,502	270,470	319,972
4	394000	Tools, Shop & Garage Equipment	2,380,849	6,622,601	9,003,450	1,879,685	4,807,545	6,687,230	501,164	1,815,056	2,316,220
4	395XXX	Laboratory Equipment	35,776	555,936	591,712	35,776	403,571	439,347	0	152,365	152,365
4	396XXX	Power Operated Equipment	3,431,466	1,063,941	4,495,407	2,477,585	772,347	3,249,932	953,881	291,594	1,245,475
4	397XXX	Communications Equipment	3,736,238	13,324,256	17,060,494	2,554,090	9,672,477	12,226,567	1,182,148	3,651,779	4,833,927
4	398000	Miscellaneous Equipment	1,897	122,487	124,384	0	88,917	88,917	1,897	33,570	35,467
TOTAL GENERAL PLANT			53,817,089	72,466,033	126,283,122	46,623,712	52,605,268	99,228,980	7,193,377	19,860,765	27,054,142

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	Page 1 of 21 System Contract Demand	68.680%	31.320%

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

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.593%	27.407%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	68.419%	31.581%

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

AVISTA UTILITIES

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

Allocation Ratios:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO ****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	
Electric Production													
Steam (ED-AN)	(139,341,626)	(139,341,626)											
Steam (ED-ID)	(59,375,428)	(59,375,428)											
Steam (ED-WA)	(110,909,572)	(110,909,572)											
Hydro (ED-AN)	(140,898,029)	(140,898,029)											
Other (ED-AN)	(133,423,172)	(133,423,172)											
Total Electric Production	(583,947,827)	(583,947,827)											
Electric Transmission													
ED-AN	(207,700,244)	(207,700,244)											
ED-ID	(5,863,982)	(5,863,982)											
ED-WA	(10,681,286)	(10,681,286)											
Total Electric Transmission	(224,245,512)	(224,245,512)											
Electric Distribution													
ED-AN	(215,296)	(215,296)											
ED-ID	(225,192,099)	(225,192,099)											
ED-WA	(358,839,418)	(358,839,418)											
Total Electric Distribution	(584,246,813)	(584,246,813)											
Gas Underground Storage													
1 GD-AN	(16,839,526)		(16,839,526)			(16,839,526)	(16,839,526)		(11,565,386)	(11,565,386)		(5,274,140)	
GD-OR	(1,221,039)			(1,221,039)									
Total Gas Underground Storage	(18,060,565)		(16,839,526)	(1,221,039)		(16,839,526)	(16,839,526)		(11,565,386)	(11,565,386)		(5,274,140)	
Gas Distribution													
6 GD-AN	(1,822,397)		(1,822,397)			(1,822,397)	(1,822,397)		(1,246,866)	(1,246,866)		(575,531)	
GD-ID	(81,943,259)		(81,943,259)			(81,943,259)	(81,943,259)				(81,943,259)		
GD-WA	(149,993,554)		(149,993,554)			(149,993,554)	(149,993,554)	(149,993,554)		(149,993,554)			
GD-OR	(115,246,627)			(115,246,627)									
Total Gas Distribution	(349,005,837)		(233,759,210)	(115,246,627)		(231,936,813)	(1,822,397)	(233,759,210)	(149,993,554)	(1,246,866)	(151,240,420)	(81,943,259)	(575,531)
General Plant													
ED-AN	(39,337,383)	(39,337,383)											
ED-ID	(10,769,450)	(10,769,450)											
ED-WA	(20,145,450)	(20,145,450)											
7,4 CD-AA	(72,813,209)	(51,390,107)	(14,936,173)	(6,486,929)		(14,936,173)	(14,936,173)		(10,842,616)	(10,842,616)		(4,093,557)	
9,4 CD-AN	(10,979,544)	(8,550,100)	(2,429,444)			(2,429,444)	(2,429,444)		(1,763,606)	(1,763,606)		(665,838)	
9 CD-ID	(6,271,414)	(4,883,738)	(1,387,676)			(1,387,676)	(1,387,676)				(1,387,676)		
9 CD-WA	(5,024,952)	(3,913,081)	(1,111,871)			(1,111,871)	(1,111,871)	(1,111,871)		(1,111,871)			
8,4 GD-AA	(1,979,269)		(1,381,055)	(598,214)		(1,381,055)	(1,381,055)		(1,002,549)	(1,002,549)		(378,506)	
4 GD-AN	(3,234,757)		(3,234,757)			(3,234,757)	(3,234,757)		(2,348,207)	(2,348,207)		(886,550)	
GD-ID	(2,050,689)		(2,050,689)			(2,050,689)	(2,050,689)				(2,050,689)		
GD-WA	(8,285,823)		(8,285,823)			(8,285,823)	(8,285,823)	(8,285,823)		(8,285,823)			
GD-OR	(4,795,545)			(4,795,545)									
Total General Plant	(185,687,485)	(138,989,309)	(34,817,488)	(11,880,688)		(12,836,059)	(21,981,429)	(34,817,488)	(9,397,694)	(15,956,978)	(25,354,672)	(3,438,365)	(6,024,451)
Total Accumulated Depreciated	(1,945,194,039)	(1,531,429,461)	(285,416,224)	(128,348,354)		(244,772,872)	(40,643,352)	(285,416,224)	(159,391,248)	(28,769,230)	(188,160,478)	(85,381,624)	(11,874,122)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	Page 1 of 4 1 System Contract Demand	68.680%	Idaho 31:02016 2/4/2020 2:22 PM

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

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.593%	27.407%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	68.419%	31.581%

Total

(5,274,140)

(5,274,140)

(575,531)
(81,943,259)

(82,518,790)

(4,093,557)
(665,838)
(1,387,676)

(378,506)
(886,550)
(2,050,689)

(9,462,816)

(97,255,746)

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

AVISTA UTILITIES

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

Allocation Ratios:

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

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

AVISTA UTILITIES
Gas-North Copy

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

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

AVISTA UTILITIES
Gas-North Copy

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

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

AVISTA UTILITIES
Gas-North Copy

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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES
Gas-North Copy

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

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

AVISTA UTILITIES
Gas-North Copy

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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

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

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.578%	20.513%	8.909%	30.811%	27.407%	100.000%
99	Not Allocated						