

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	0	21,878,714	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	0	889,782	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	
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	
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	
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						