

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended December 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	10,312,461	6,385,529	3,926,932
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>10,312,461</u>	<u>6,385,529</u>	<u>3,926,932</u>
G-APL	Gas Net Adjusted Rate Base	<u>610,433,563</u>	<u>432,158,831</u>	<u>178,274,732</u>
	RATE OF RETURN	<u>1.689%</u>	<u>1.478%</u>	<u>2.203%</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:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month 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 Percent	12-01-2019 thru 12-31-2019	257,344 100.000%	170,270 66.164%	87,074 33.836%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2019 thru 12-31-2019	1,049,106 100.000%	787,141 75.030%	261,965 24.970%
	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	12-01-2019 thru 12-31-2019	41,512,368 100.000%	29,033,750 69.940%	12,478,618 30.060%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended December 31, 2019
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2019

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	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%
JP	Gas North/Oregon JP Factor %	01-01-2019 thru 12-31-2019	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2019 thru 12-31-2019	System	Washington	Idaho	
			293,285,519	200,285,801	92,999,718	
			100.000%	68.290%	31.710%	
11	Book Depreciation Percent	12-01-2019 thru 12-31-2019	2,164,188	1,536,201	627,987	
			100.000%	70.983%	29.017%	
12	Net Gas Plant (before ADFIT) - AMA Percent	11-01-2019 thru 12-31-2019	710,150,016	501,777,293	208,372,723	
			100.000%	70.658%	29.342%	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2019 thru 12-31-2019	96,815,586	78,785,465	18,030,121	
			100.000%	81.377%	18.623%	
14	Net Allocated Schedule M's - AMA Percent	12-01-2019 thru 12-31-2019	-6,104,909	-4,295,465	-1,809,444	
			100.000%	70.361%	29.639%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	21,287,731	0	21,287,731	14,936,405	0	14,936,405	6,351,326	0	6,351,326
99 4812XX	Commercial - Firm & Interruptible	9,848,918	0	9,848,918	7,320,169	0	7,320,169	2,528,749	0	2,528,749
99 4813XX	Industrial-Firm	335,077	0	335,077	204,455	0	204,455	130,622	0	130,622
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	36,462	0	36,462	32,303	0	32,303	4,159	0	4,159
99 499XXX	Unbilled Revenue	(1,065,551)	0	(1,065,551)	(534,386)	0	(534,386)	(531,165)	0	(531,165)
	TOTAL SALES TO ULTIMATE CUSTOMERS	30,442,637	0	30,442,637	21,958,946	0	21,958,946	8,483,691	0	8,483,691
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	5,402,299	0	5,402,299	3,778,368	0	3,778,368	1,623,931	0	1,623,931
4 488000	Miscellaneous Service Revenues	993	0	993	467	0	467	526	0	526
99 4893XX	Transportation Revenues	507,160	0	507,160	458,548	0	458,548	48,612	0	48,612
99 493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4 495XXX	Other Gas Revenues	2,779,595	18,192	2,797,787	1,341,498	13,206	1,354,704	1,438,097	4,986	1,443,083
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	8,690,276	18,192	8,708,468	5,579,110	13,206	5,592,316	3,111,166	4,986	3,116,152
	TOTAL GAS REVENUES	39,132,913	18,192	39,151,105	27,538,056	13,206	27,551,262	11,594,857	4,986	11,599,843
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	15,423,636	0	15,423,636	11,137,277	0	11,137,277	4,286,359	0	4,286,359
99 808XXX	Net Natural Gas Storage Transactions	(149,402)	0	(149,402)	(104,492)	0	(104,492)	(44,910)	0	(44,910)
99 811000	Gas Used for Products Extraction	(32,579)	0	(32,579)	(22,786)	0	(22,786)	(9,793)	0	(9,793)
10 813000	Other Gas Expenses	0	118,325	118,325	0	80,804	80,804	0	37,521	37,521
99 813010	Gas Technology Institute (GTI) Expenses	17,018	0	17,018	12,249	0	12,249	4,769	0	4,769
	TOTAL PRODUCTION EXPENSES	15,258,673	118,325	15,376,998	11,022,248	80,804	11,103,052	4,236,425	37,521	4,273,946
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	1,421	1,421	0	976	976	0	445	445
1 824000	Other Expenses	0	55,163	55,163	0	37,886	37,886	0	17,277	17,277
1 837000	Other Equipment	0	83,375	83,375	0	57,262	57,262	0	26,113	26,113
	TOTAL UNDERGROUND STORAGE OPER EXP	0	139,959	139,959	0	96,124	96,124	0	43,835	43,835
G-DEPX	Depreciation Expense-Underground Storage	0	49,639	49,639	0	34,092	34,092	0	15,547	15,547
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	85,920	85,920	0	59,010	59,010	0	26,910	26,910
	TOTAL UNDERGROUND STORAGE EXPENSES	0	225,879	225,879	0	155,134	155,134	0	70,745	70,745

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month 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
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	41,643	181,775	223,418	35,568	136,386	171,954	6,075	45,389	51,464
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	206,299	111,533	317,832	158,791	83,683	242,474	47,508	27,850	75,358
3	875000	Measuring & Reg Sta Exp-General	10,028	0	10,028	6,670	0	6,670	3,358	0	3,358
3	876000	Measuring & Reg Sta Exp-Industrial	(11)	0	(11)	(2)	0	(2)	(9)	0	(9)
3	877000	Measuring & Reg Sta Exp-City Gate	(1,187)	0	(1,187)	(694)	0	(694)	(493)	0	(493)
3	878000	Meter & House Regulator Expenses	3,310	0	3,310	635	0	635	2,675	0	2,675
3	879000	Customer Installation Expenses	207,365	8,362	215,727	133,775	6,274	140,049	73,590	2,088	75,678
3	880000	Other Expenses	249,278	87,161	336,439	215,078	65,397	280,475	34,200	21,764	55,964
3	881000	Rents	(8)	2,706	2,698	(8)	2,030	2,022	0	676	676
		MAINTENANCE									
3	885000	Supervision & Engineering	6,882	818	7,700	1,540	614	2,154	5,342	204	5,546
3	887000	Mains	48,385	(1)	48,384	42,274	(1)	42,273	6,111	0	6,111
3	889000	Measuring & Reg Sta Exp-General	93,111	25,267	118,378	68,585	18,958	87,543	24,526	6,309	30,835
3	890000	Measuring & Reg Sta Exp-Industrial	(1,227)	1,122	(105)	(1,324)	842	(482)	97	280	377
3	891000	Measuring & Reg Sta Exp-City Gate	3,610	250	3,860	2,072	188	2,260	1,538	62	1,600
3	892000	Services	111,024	0	111,024	74,454	0	74,454	36,570	0	36,570
3	893000	Meters & House Regulators	70,623	69,452	140,075	49,743	52,110	101,853	20,880	17,342	38,222
3	894000	Other Equipment	(17)	16,675	16,658	(16)	12,511	12,495	(1)	4,164	4,163
		TOTAL DISTRIBUTION OPERATING EXP	1,049,108	505,120	1,554,228	787,141	378,992	1,166,133	261,967	126,128	388,095
G-DEPX		Depreciation Expense-Distribution	1,556,970	4,753	1,561,723	1,067,354	3,324	1,070,678	489,616	1,429	491,045
G-OTX		Taxes Other Than FIT	2,053,931	0	2,053,931	1,960,001	0	1,960,001	93,930	0	93,930
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,610,901	4,753	3,615,654	3,027,355	3,324	3,030,679	583,546	1,429	584,975
		TOTAL DISTRIBUTION EXPENSES	4,660,009	509,873	5,169,882	3,814,496	382,316	4,196,812	845,513	127,557	973,070

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For Month 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
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,350	9,350	0	6,186	6,186	0	3,164	3,164
2	902000	Meter Reading Expenses	115,044	13,796	128,840	100,703	9,128	109,831	14,341	4,668	19,009
2	903XXX	Customer Records & Collection Expenses	128,880	460,128	589,008	83,076	304,439	387,515	45,804	155,689	201,493
2	904000	Uncollectible Accounts	0	33,920	33,920	0	22,443	22,443	0	11,477	11,477
2	905000	Misc Customer Accounts	0	4,938	4,938	0	3,267	3,267	0	1,671	1,671
TOTAL CUSTOMER ACCOUNTS EXPENSES			243,924	522,132	766,056	183,779	345,463	529,242	60,145	176,669	236,814
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,443,213	12,043	1,455,256	1,244,430	7,968	1,252,398	198,783	4,075	202,858
2	909000	Advertising	6,629	154,731	161,360	6,629	102,376	109,005	0	52,355	52,355
2	910000	Misc Customer Service & Info Exp	0	16,743	16,743	0	11,078	11,078	0	5,665	5,665
TOTAL CUSTOMER SERVICE & INFO EXP			1,449,842	183,517	1,633,359	1,251,059	121,422	1,372,481	198,783	62,095	260,878
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,452	1,000,302	1,012,754	8,847	726,149	734,996	3,605	274,153	277,758
4	921000	Office Supplies & Expenses	5	154,583	154,588	5	112,216	112,221	0	42,367	42,367
4	922000	Admin. Expenses Transferred - Credit	0	(964)	(964)	0	(700)	(700)	0	(264)	(264)
4	923000	Outside Services Employed	4,979	267,376	272,355	3,479	194,096	197,575	1,500	73,280	74,780
4	924000	Property Insurance Premium	0	50,980	50,980	0	37,008	37,008	0	13,972	13,972
4	925XXX	Injuries and Damages	(7)	40,164	40,157	(4)	29,156	29,152	(3)	11,008	11,005
4	926XXX	Employee Pensions and Benefits	(162)	57,525	57,363	(162)	41,759	41,597	0	15,766	15,766
4	928000	Regulatory Commission Expenses	68,771	34,802	103,573	43,641	25,264	68,905	25,130	9,538	34,668
4	930000	Miscellaneous General Expenses	1,636	188,570	190,206	1,398	136,889	138,287	238	51,681	51,919
4	931000	Rents	0	(1,644)	(1,644)	0	(1,193)	(1,193)	0	(451)	(451)
4	935000	Maintenance of General Plant	68,390	294,998	363,388	60,451	214,148	274,599	7,939	80,850	88,789
TOTAL ADMIN & GEN OPERATING EXP			156,064	2,086,692	2,242,756	117,655	1,514,792	1,632,447	38,409	571,900	610,309

RESULTS OF OPERATIONS	Report ID:
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For Month 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-DEPX	Depreciation Expense-General Plant	150,104	402,723	552,827	139,083	292,349	431,432	11,021	110,374	121,395
G-AMTX	Amortization Expense - General Plant - 303000	3,060	7,253	10,313	2,050	5,265	7,315	1,010	1,988	2,998
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	67,535	533,735	601,270	67,398	387,454	454,852	137	146,281	146,418
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	(8)	(8)	0	(6)	(6)	0	(2)	(2)
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	33,752	70,189	103,941	21,930	49,594	71,524	11,822	20,595	32,417
99 407319	AFUDC Equity DFIT Deferral	100,648	0	100,648	68,006	0	68,006	32,642	0	32,642
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	1,332	0	1,332	1,332	0	1,332	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99 407414	Regulatory Credits-Deferral-FISERVE	(110,387)	0	(110,387)	(74,971)	0	(74,971)	(35,416)	0	(35,416)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(224,297)	0	(224,297)	(224,297)	0	(224,297)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	125,094	1,013,892	1,138,986	49,219	734,656	783,875	75,875	279,236	355,111
	TOTAL ADMIN & GENERAL EXPENSES	281,158	3,100,584	3,381,742	166,874	2,249,448	2,416,322	114,284	851,136	965,420
	TOTAL EXPENSES BEFORE FIT	21,893,606	4,660,310	26,553,916	16,438,456	3,334,587	19,773,043	5,455,150	1,325,723	6,780,873
	NET OPERATING INCOME (LOSS) BEFORE FIT			12,597,189			7,778,219			4,818,970
G-FIT	FEDERAL INCOME TAX			893,051			597,410			295,641
G-FIT	DEFERRED FEDERAL INCOME TAX			1,393,027			796,284			596,743
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,350)			(1,004)			(346)
	GAS NET OPERATING INCOME (LOSS)			10,312,461			6,385,529			3,926,932

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.164%	33.836%
G-ALL 3	Direct Distribution Operating Expense	100.000%	75.030%	24.970%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month 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	5,941	18,192	24,133	5,941	13,206	19,147	0	4,986	4,986
4	495028	Deferred Exchange Reservation	375,000	0	375,000	262,275	0	262,275	112,725	0	112,725
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	2,451,071	0	2,451,071	1,089,938	0	1,089,938	1,361,133	0	1,361,133
4	495329	Amortization Res Decoupling Deferral	(162,783)	0	(162,783)	(76,803)	0	(76,803)	(85,980)	0	(85,980)
4	495338	Non-Res Decoupling Deferred Rev	234,953	0	234,953	200,265	0	200,265	34,688	0	34,688
4	495339	Amortization Non-Res Decoupling	(124,587)	0	(124,587)	(140,118)	0	(140,118)	15,531	0	15,531
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	2,779,595	18,192	2,797,787	1,341,498	13,206	1,354,704	1,438,097	4,986	1,443,083

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-804-1A
For Month 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	13,178,829	0	13,178,829	9,219,427	0	9,219,427	3,959,402	0	3,959,402
1	804001	Pipeline Demand Costs	2,378,064	0	2,378,064	1,633,254	0	1,633,254	744,810	0	744,810
1	804002	Transport Variable Charges	24,871	0	24,871	17,081	0	17,081	7,790	0	7,790
6	804010	Gas Costs - Fixed Hedge	(75,795)	0	(75,795)	(53,011)	0	(53,011)	(22,784)	0	(22,784)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	33,819	0	33,819	23,653	0	23,653	10,166	0	10,166
6	804018	Merchandise Processing Fee	11,265	0	11,265	7,879	0	7,879	3,386	0	3,386
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	(1,206,368)	0	(1,206,368)	(843,734)	0	(843,734)	(362,634)	0	(362,634)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	1,217,092	0	1,217,092	851,234	0	851,234	365,858	0	365,858
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(292,221)	0	(292,221)	138,933	0	138,933	(431,154)	0	(431,154)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	154,080	0	154,080	142,561	0	142,561	11,519	0	11,519
		TOTAL PURCHASED GAS COSTS	15,423,636	0	15,423,636	11,137,277	0	11,137,277	4,286,359	0	4,286,359

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	69.940%	30.060%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month 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	23,835	12,043	35,878	17,036	7,968	25,004	6,799	4,075	10,874
99	908600	Public Purpose Tariff Rider Expense Offset	1,462,111	0	1,462,111	1,256,230	0	1,256,230	205,881	0	205,881
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(42,733)	0	(42,733)	(28,836)	0	(28,836)	(13,897)	0	(13,897)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,443,213	12,043	1,455,256	1,244,430	7,968	1,252,398	198,783	4,075	202,858

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.164%	33.836%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month 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	610,433,563	432,158,831	178,274,732
	Interest Deduction for FIT Calculation	16,695,573	11,841,152	4,854,421
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	39,151,105	27,551,262	11,599,843
G-OPS	Operating & Maintenance Expense	21,713,356	15,899,479	5,813,877
G-OPS	Book Deprec/Amort and Reg Amortizations	2,750,348	1,888,645	861,703
G-OTX	Taxes Other than FIT	2,090,212	1,984,919	105,293
	Net Operating Income Before FIT	12,597,189	7,778,219	4,818,970
G-INT	Less: Interest Expense	1,391,298	986,763	404,535
G-OTX	Less: Idaho ITC Deferral & Amortization	(46,962)	0	(46,962)
G-SCM	Schedule M Adjustments	(6,906,304)	(3,946,646)	(2,959,658)
	Taxable Net Operating Income	4,252,625	2,844,810	1,407,815
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	893,051	597,410	295,641
G-DTE	Deferred FIT	1,393,027	796,284	596,743
99	411400 Amortized Investment Tax Credit	(1,350)	(1,004)	(346)
	Total FIT/Deferred FIT & ITC	2,284,728	1,392,690	892,038
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month 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	1,777,669	998,095	2,775,764	1,275,885	722,479	1,998,364	501,784	275,616	777,400
12	997001	Contributions In Aid of Construction	0	(98,763)	(98,763)	0	(69,784)	(69,784)	0	(28,979)	(28,979)
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	79,186	79,186	0	55,951	55,951	0	23,235	23,235
99	997010	Deferred Gas Credit and Refunds	(138,141)	(375,001)	(513,142)	281,494	(264,968)	16,526	(419,635)	(110,033)	(529,668)
12	997016	Redemption Expense Amortization	0	17,159	17,159	0	12,124	12,124	0	5,035	5,035
99	997018	DSM Tariff Rider	309,853	0	309,853	262,589	0	262,589	47,264	0	47,264
12	997020	FAS87 Current Pension Accrual	0	251,579	251,579	0	177,761	177,761	0	73,818	73,818
12	997027	Customer Uncollectibles	0	(30,096)	(30,096)	0	(21,265)	(21,265)	0	(8,831)	(8,831)
99	997031	Decoupling Mechanism	(2,398,654)	0	(2,398,654)	(1,073,282)	0	(1,073,282)	(1,325,372)	0	(1,325,372)
12	997032	Interest Rate Swaps	0	55,365	55,365	0	39,120	39,120	0	16,245	16,245
12	997035	Leases	0	1,687	1,687	0	1,225	1,225	0	462	462
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(7,521,879)	(7,521,879)	0	(5,314,809)	(5,314,809)	0	(2,207,070)	(2,207,070)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(42,733)	0	(42,733)	(28,836)	0	(28,836)	(13,897)	0	(13,897)
12	997080	Book Transportation Depreciation	0	(1,632,860)	(1,632,860)	0	(1,153,746)	(1,153,746)	0	(479,114)	(479,114)
12	997081	Deferred Compensation	0	54,819	54,819	0	38,734	38,734	0	16,085	16,085
4	997082	Meal Disallowances	0	44,680	44,680	0	32,435	32,435	0	12,245	12,245
12	997083	Paid Time Off	0	47,274	47,274	0	33,403	33,403	0	13,871	13,871
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	1,203,167	1,203,167	0	850,134	850,134	0	353,033	353,033
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	12,967	0	12,967	12,967	0	12,967	0	0	0
99	997107	MDM System	(391,462)	0	(391,462)	(391,462)	0	(391,462)	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	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(86,200)	0	(86,200)	(58,544)	0	(58,544)	(27,656)	0	(27,656)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(49,991)	(49,991)	0	(20,760)	(20,760)
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	134,490	134,490	0	95,028	95,028	0	39,462	39,462
12	997115	AFUDC Equity DFIR Deferral	100,648	0	100,648	68,006	0	68,006	32,642	0	32,642
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
12	997119	AFUDC Tax CPI	0	721,300	721,300	0	509,656	509,656	0	211,644	211,644
12	997120	Transportation Tax Disallowance	0	15,639	15,639	0	11,050	11,050	0	4,589	4,589
TOTAL SCHEDULE M ADJUSTMENTS			(801,394)	(6,104,910)	(6,906,304)	348,817	(4,295,463)	(3,946,646)	(1,150,211)	(1,809,447)	(2,959,658)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.164%	33.836%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	69.940%	30.060%
G-ALL	11	Book Depreciation	100.000%	70.983%	29.017%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.658%	29.342%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month 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	872,864	616,748	256,116
99	410100	Deferred Federal Income Tax Exp	532,629	188,629	344,000
		SUBTOTAL	1,405,493	805,377	600,116
12	411100	Deferred Federal Income Tax Expense - Allocated	(21,440)	(15,149)	(6,291)
99	411100	Deferred Federal Income Tax Exp	8,974	6,056	2,918
		SUBTOTAL	(12,466)	(9,093)	(3,373)
		Total Deferred Federal Income Tax Expense	1,393,027	796,284	596,743

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.658%	29.342%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
G-OTX-1A

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	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		TOTAL UNDERGROUND STORAGE TAX	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		DISTRIBUTION									
99	408110	State Excise Tax	881,491	0	881,491	881,491	0	881,491	0	0	0
99	408120	Municipal Occupation & License Tax	954,415	0	954,415	798,334	0	798,334	156,081	0	156,081
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	286,066	0	286,066	280,176	0	280,176	5,890	0	5,890
99	409100	State Income Tax	(21,079)	0	(21,079)	0	0	0	(21,079)	0	(21,079)
99	411410	State Income Tax-ITC Deferred	(48,539)	0	(48,539)	0	0	0	(48,539)	0	(48,539)
99	411420	State Income Tax-ITC Amortization	1,577	0	1,577	0	0	0	1,577	0	1,577
		TOTAL DISTRIBUTION TAX	2,053,931	0	2,053,931	1,960,001	0	1,960,001	93,930	0	93,930
		TOTAL TAXES OTHER THAN FIT	2,053,931	36,281	2,090,212	1,960,001	24,918	1,984,919	93,930	11,363	105,293

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended December 31, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,798,157	1,319,715	3,117,872	1,022,254	958,021	1,980,275	775,903	361,694	1,137,597
4	3031XX	Misc Intangible IT Plant (3031XX)	4,172,016	51,732,967	55,904,983	4,162,848	37,554,513	41,717,361	9,168	14,178,454	14,187,622
TOTAL INTANGIBLE PLANT			5,970,173	53,052,682	59,022,855	5,185,102	38,512,534	43,697,636	785,071	14,540,148	15,325,219
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,003	1,292,003	0	919,148	919,148	0	372,855	372,855
1	351XXX	Structures & Improvements	0	1,582,137	1,582,137	0	1,086,612	1,086,612	0	495,525	495,525
1	352XXX	Wells	0	22,224,652	22,224,652	0	15,263,891	15,263,891	0	6,960,761	6,960,761
1	353000	Lines	0	2,059,777	2,059,777	0	1,414,655	1,414,655	0	645,122	645,122
1	354000	Compressor Station Equipment	0	14,097,868	14,097,868	0	9,682,416	9,682,416	0	4,415,452	4,415,452
1	355000	Measuring & Regulating Equipment	0	706,724	706,724	0	485,378	485,378	0	221,346	221,346
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,720,342	1,720,342	0	1,181,531	1,181,531	0	538,811	538,811
TOTAL UNDERGROUND STORAGE PLANT			0	44,228,646	44,228,646	0	30,408,035	30,408,035	0	13,820,611	13,820,611
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	584,657	0	584,657	461,833	0	461,833	122,824	0	122,824
6	375000	Structures & Improvements	1,334,525	0	1,334,525	809,400	0	809,400	525,125	0	525,125
6	376000	Mains	385,312,107	2,518,938	387,831,045	255,264,128	1,761,745	257,025,873	130,047,979	757,193	130,805,172
6	378000	Measuring & Reg Station Equip-General	6,691,117	(528)	6,690,589	4,201,873	(369)	4,201,504	2,489,244	(159)	2,489,085
6	379000	Measuring & Reg Station Equip-City Gate	6,379,273	0	6,379,273	1,894,813	0	1,894,813	4,484,460	0	4,484,460
6	380000	Services	279,380,513	0	279,380,513	191,984,918	0	191,984,918	87,395,595	0	87,395,595
6	381XXX	Meters	96,980,723	0	96,980,723	66,867,268	0	66,867,268	30,113,455	0	30,113,455
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	3,915,136	0	3,915,136	2,957,394	0	2,957,394	957,742	0	957,742
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			780,666,646	2,518,410	783,185,056	524,505,552	1,761,376	526,266,928	256,161,094	757,034	256,918,128
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,209,110	2,572,945	5,782,055	3,112,365	1,867,778	4,980,143	96,745	705,167	801,912
4	390XXX	Structures & Improvements	29,742,452	26,748,574	56,491,026	28,113,890	19,417,592	47,531,482	1,628,562	7,330,982	8,959,544
4	391XXX	Office Furniture & Equipment	2,233,650	18,219,668	20,453,318	2,228,746	13,226,204	15,454,950	4,904	4,993,464	4,998,368
4	392XXX	Transportation Equipment	12,681,637	4,146,777	16,828,414	9,880,857	3,010,270	12,891,127	2,800,780	1,136,507	3,937,287
4	393000	Stores Equipment	209,299	987,890	1,197,189	159,624	717,139	876,763	49,675	270,751	320,426
4	394000	Tools, Shop & Garage Equipment	2,508,211	6,795,290	9,303,501	1,989,154	4,932,905	6,922,059	519,057	1,862,385	2,381,442
4	395XXX	Laboratory Equipment	61,099	559,827	620,926	61,099	406,395	467,494	0	153,432	153,432
4	396XXX	Power Operated Equipment	3,523,825	1,072,253	4,596,078	2,559,591	778,381	3,337,972	964,234	293,872	1,258,106
4	397XXX	Communications Equipment	3,987,960	13,658,464	17,646,424	2,874,993	9,915,089	12,790,082	1,112,967	3,743,375	4,856,342
4	398000	Miscellaneous Equipment	1,897	127,100	128,997	0	92,266	92,266	1,897	34,834	36,731
TOTAL GENERAL PLANT			58,159,140	74,888,788	133,047,928	50,980,319	54,364,019	105,344,338	7,178,821	20,524,769	27,703,590

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	844,795,959	174,688,526	1,019,484,485	580,670,973	125,045,964	705,716,937	264,124,986	49,642,562	313,767,548
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,139,819)	(17,139,819)	0	(11,771,628)	(11,771,628)	0	(5,368,191)	(5,368,191)
G-ADEP		Distribution Plant	(232,850,618)	(1,848,723)	(234,699,341)	(148,637,474)	(1,292,997)	(149,930,471)	(84,213,144)	(555,726)	(84,768,870)
G-ADEP		General Plant	(13,775,954)	(22,456,403)	(36,232,357)	(10,257,108)	(16,301,776)	(26,558,884)	(3,518,846)	(6,154,627)	(9,673,473)
		TOTAL ACCUMULATED DEPRECIATION	(246,626,572)	(41,444,945)	(288,071,517)	(158,894,582)	(29,366,401)	(188,260,983)	(87,731,990)	(12,078,544)	(99,810,534)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(355,044)	(800,310)	(1,155,354)	(239,923)	(580,969)	(820,892)	(115,121)	(219,341)	(334,462)
G-AAMT		Misc IT Intangible Plant - 3031XX	(981,886)	(19,125,725)	(20,107,611)	(973,838)	(13,883,939)	(14,857,777)	(8,048)	(5,241,786)	(5,249,834)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	15	15	0	11	11	0	4	4
		TOTAL ACCUMULATED AMORTIZATION	(1,336,930)	(19,926,020)	(21,262,950)	(1,213,761)	(14,464,897)	(15,678,658)	(123,169)	(5,461,123)	(5,584,292)
		TOTAL ACCUMULATED DEPR/AMORT	(247,963,502)	(61,370,965)	(309,334,467)	(160,108,343)	(43,831,298)	(203,939,641)	(87,855,159)	(17,539,667)	(105,394,826)
		NET GAS UTILITY PLANT before DFIT	596,832,457	113,317,561	710,150,018	420,562,630	81,214,666	501,777,296	176,269,827	32,102,895	208,372,722
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(111,118,812)	(111,118,812)	0	(78,514,330)	(78,514,330)	0	(32,604,482)	(32,604,482)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,688,659)	(17,688,659)	0	(12,837,320)	(12,837,320)	0	(4,851,339)	(4,851,339)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(390,137)	(390,137)	0	(283,212)	(283,212)	0	(106,925)	(106,925)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(16,039)	(16,039)	0	(11,643)	(11,643)	0	(4,396)	(4,396)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(345,593)	(345,593)	0	(244,189)	(244,189)	0	(101,404)	(101,404)
		TOTAL ACCUMULATED DFIT	0	(129,559,240)	(129,559,240)	0	(91,890,694)	(91,890,694)	0	(37,668,546)	(37,668,546)
		NET GAS UTILITY PLANT	596,832,457	(16,241,679)	580,590,778	420,562,630	(10,676,028)	409,886,602	176,269,827	(5,565,651)	170,704,176

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%	69.940%	30.060%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.658%	29.342%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month 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	596,832,457	(16,241,679)	580,590,778	420,562,630	(10,676,028)	409,886,602	176,269,827	(5,565,651)	170,704,176
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(1,640,858)	0	(1,640,858)	(1,640,858)	0	(1,640,858)	0	0	0
4	182332	Regulatory Asset - AFUDC	796,850	1,228,895	2,025,745	586,418	892,092	1,478,510	210,432	336,803	547,235
4	182318	Accumulated Amortization - AFUDC	(86,121)	(143,585)	(229,706)	(59,255)	(104,166)	(163,421)	(26,866)	(39,419)	(66,285)
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	12,510,849	12,510,849	0	8,592,451	8,592,451	0	3,918,398	3,918,398
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(594,417)	0	(594,417)	(594,417)	0	(594,417)	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	10,351,201	0	10,351,201	10,351,201	0	10,351,201	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,173,752)	0	(2,173,752)	(2,173,752)	0	(2,173,752)	0	0	0
C-WKC		Working Capital	3,862,659	0	3,862,659	2,486,420	0	2,486,420	1,376,239	0	1,376,239
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	10,515,562	19,327,223	29,842,785	8,955,757	13,316,472	22,272,229	1,559,805	6,010,751	7,570,556
		NET RATE BASE	607,348,019	3,085,544	610,433,563	429,518,387	2,640,444	432,158,831	177,829,632	445,100	178,274,732

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-1A
For Month 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)	256,301	256,301												
Steam (ED-ID)	352,106	352,106												
Steam (ED-WA)	348,187	348,187												
Hydro (ED-AN)	814,037	814,037												
Other (ED-AN)	893,773	893,773												
Total Electric Production	2,664,404	2,664,404												
Electric Transmission														
ED-AN	1,123,667	1,123,667												
ED-ID	82,043	82,043												
ED-WA	41,591	41,591												
Total Electric Transmission	1,247,301	1,247,301												
Electric Distribution														
ED-AN	4,583	4,583												
ED-ID	1,372,334	1,372,334												
ED-WA	2,548,694	2,548,694												
Total Electric Distribution	3,925,611	3,925,611												
Gas Underground Storage														
1 GD-AN	49,639		49,639			49,639	49,639		34,092	34,092		15,547	15,547	
GD-OR	9,559			9,559										
Total Gas Underground Storage	59,198		49,639	9,559		49,639	49,639		34,092	34,092		15,547	15,547	
Gas Distribution														
6 GD-AN	4,753		4,753			4,753	4,753		3,324	3,324		1,429	1,429	
GD-ID	489,616		489,616		489,616	489,616	489,616				489,616		489,616	
GD-WA	1,067,354		1,067,354		1,067,354	1,067,354	1,067,354		1,067,354	1,067,354				
GD-OR	721,204			721,204										
Total Gas Distribution	2,282,927		1,561,723	721,204		1,556,970	1,561,723		1,067,354	3,324	1,070,678	489,616	1,429	491,045
General Plant														
ED-AN	236,062	236,062												
ED-ID	33,990	33,990												
ED-WA	48,130	48,130												
7,4 CD-AA	1,813,393	1,279,857	371,981	161,555		371,981	371,981		270,032	270,032		101,949	101,949	
9,4 CD-AN	36,747	28,616	8,131			8,131	8,131		5,903	5,903		2,228	2,228	
9 CD-ID	37,733	29,384	8,349		8,349	8,349	8,349				8,349		8,349	
9 CD-WA	159,616	124,298	35,318		35,318	35,318	35,318	35,318		35,318				
8,4 GD-AA	28,451		19,852	8,599		19,852	19,852		14,411	14,411		5,441	5,441	
4 GD-AN	2,759		2,759			2,759	2,759		2,003	2,003		756	756	
GD-ID	2,672		2,672		2,672	2,672	2,672				2,672		2,672	
GD-WA	103,765		103,765		103,765	103,765	103,765	103,765		103,765				
GD-OR	18,040			18,040										
Total General Plant	2,521,358	1,780,337	552,827	188,194		150,104	402,723	552,827	139,083	292,349	431,432	11,021	110,374	121,395
Total Depreciation Expense	12,700,799	9,617,653	2,164,189	918,957		1,707,074	457,115	2,164,189	1,206,437	329,765	1,536,202	500,637	127,350	627,987

Allocation Ratios:				Jurisdiction -			
Service -		Electric	Gas-North	Gas-South		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	68.680%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.593%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	69.940%
							31.320%
							27.407%
							30.060%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month 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	67,718	67,718											
Misc Intangible Plt (303000) ED-AN	15,789	15,789											
Total Production/Transmission	83,507	83,507											
Distribution													
Franchises (302000) ED-WA	2,013	2,013											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	2,502	2,502											
General Plant - 303000													
7,4 CD-AA	34,486	24,340	7,074	3,072		7,074	7,074		5,135	5,135		1,939	1,939
9,4 CD-AN	810	631	179			179	179		130	130		49	49
GD-ID	1,010		1,010		1,010		1,010				1,010		1,010
GD-WA	2,050		2,050		2,050		2,050	2,050		2,050			
GD-OR	39			39									
Total General Plant - 303000	38,395	24,971	10,313	3,111	3,060	7,253	10,313	2,050	5,265	7,315	1,010	1,988	2,998
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	2,571,666	1,815,030	527,526	229,110		527,526	527,526		382,947	382,947		144,579	144,579
9,4 CD-AN	7,482	5,826	1,656			1,656	1,656		1,202	1,202		454	454
9,4 CD-ID	618	481	137		137		137				137		137
9,4 CD-WA	304,596	237,198	67,398		67,398		67,398	67,398		67,398			0
ED-AN	227,292	227,292											
ED-ID	(32)	(32)											
ED-WA	2,340	2,340											
8,4 GD-AA	6,525		4,553	1,972		4,553	4,553		3,305	3,305		1,248	1,248
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	3,120,487	2,288,135	601,270	231,082	67,535	533,735	601,270	67,398	387,454	454,852	137	146,281	146,418
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	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	3,816	3,816											
GD-OR	0			0									
Total General Plant- 390200, 396200	3,778	3,789	(8)	(3)	(8)	(8)	(8)	(6)	(6)	(6)	(2)	(2)	(2)
Total Amortization Expense	3,248,669	2,402,904	611,575	234,190	70,595	540,980	611,575	69,448	392,713	462,161	1,147	148,267	149,414

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-1A
For Month Ended December 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(70,824,242)	(70,824,242)											
	Steam (ED-ID)	(85,137,601)	(85,137,601)											
	Steam (ED-WA)	(157,877,117)	(157,877,117)											
	Hydro (ED-AN)	(145,069,391)	(145,069,391)											
	Other (ED-AN)	(138,273,860)	(138,273,860)											
Total Electric Production		(597,182,211)	(597,182,211)											
Electric Transmission														
	ED-AN	(206,335,096)	(206,335,096)											
	ED-ID	(8,576,189)	(8,576,189)											
	ED-WA	(15,219,884)	(15,219,884)											
Total Electric Transmission		(230,131,169)	(230,131,169)											
Electric Distribution														
	ED-AN	(246,529)	(246,529)											
	ED-ID	(231,428,561)	(231,428,561)											
	ED-WA	(362,255,506)	(362,255,506)											
Total Electric Distribution		(593,930,596)	(593,930,596)											
Gas Underground Storage														
1	GD-AN	(17,139,819)	(17,139,819)			(17,139,819)	(17,139,819)		(11,771,628)	(11,771,628)		(5,368,191)	(5,368,191)	
	GD-OR	(1,273,714)		(1,273,714)										
Total Gas Underground Storage		(18,413,533)	(17,139,819)	(1,273,714)		(17,139,819)	(17,139,819)		(11,771,628)	(11,771,628)		(5,368,191)	(5,368,191)	
Gas Distribution														
6	GD-AN	(1,848,723)	(1,848,723)			(1,848,723)	(1,848,723)		(1,292,997)	(1,292,997)		(555,726)	(555,726)	
	GD-ID	(84,213,144)	(84,213,144)			(84,213,144)	(84,213,144)				(84,213,144)		(84,213,144)	
	GD-WA	(148,637,474)	(148,637,474)			(148,637,474)	(148,637,474)	(148,637,474)		(148,637,474)				
	GD-OR	(118,170,117)		(118,170,117)										
Total Gas Distribution		(352,869,458)	(234,699,341)	(118,170,117)		(232,850,618)	(1,848,723)	(234,699,341)	(148,637,474)	(1,292,997)	(149,930,471)	(84,213,144)	(555,726)	(84,768,870)
General Plant														
	ED-AN	(36,745,452)	(36,745,452)											
	ED-ID	(11,005,239)	(11,005,239)											
	ED-WA	(20,099,913)	(20,099,913)											
7,4	CD-AA	(77,107,623)	(54,421,018)	(15,817,087)	(6,869,518)	(15,817,087)	(15,817,087)		(11,482,098)	(11,482,098)		(4,334,989)	(4,334,989)	
9,4	CD-AN	(8,942,235)	(6,963,587)	(1,978,648)		(1,978,648)	(1,978,648)		(1,436,360)	(1,436,360)		(542,288)	(542,288)	
9	CD-ID	(6,429,113)	(5,006,543)	(1,422,570)		(1,422,570)	(1,422,570)				(1,422,570)		(1,422,570)	
9	CD-WA	(5,591,136)	(4,353,985)	(1,237,151)		(1,237,151)	(1,237,151)	(1,237,151)		(1,237,151)				
8,4	GD-AA	(1,906,175)	(1,330,053)	(576,122)		(1,330,053)	(1,330,053)		(965,525)	(965,525)		(364,528)	(364,528)	
4	GD-AN	(3,330,615)	(3,330,615)			(3,330,615)	(3,330,615)		(2,417,793)	(2,417,793)		(912,822)	(912,822)	
	GD-ID	(2,096,276)	(2,096,276)			(2,096,276)	(2,096,276)				(2,096,276)		(2,096,276)	
	GD-WA	(9,019,957)	(9,019,957)			(9,019,957)	(9,019,957)	(9,019,957)		(9,019,957)				
	GD-OR	(4,975,533)		(4,975,533)										
Total General Plant		(187,249,267)	(138,595,737)	(36,232,357)	(12,421,173)	(13,775,954)	(22,456,403)	(36,232,357)	(10,257,108)	(16,301,776)	(26,558,884)	(3,518,846)	(6,154,627)	(9,673,473)
Total Accumulated Depreciation		(1,979,776,234)	(1,559,839,713)	(288,071,517)	(131,865,004)	(246,626,572)	(41,444,945)	(288,071,517)	(158,894,582)	(29,366,401)	(188,260,983)	(87,731,990)	(12,078,544)	(99,810,534)

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%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	27.407%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	30.060%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended December 31, 2019
Average of Monthly Averages Basis

Report ID: G-AAMT-1A

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	(12,858,288)	(12,858,288)											
Misc Intangible Plt (303000)	ED-AN	(2,066,616)	(2,066,616)											
Total Production/Transmission		(14,924,904)	(14,924,904)											
Distribution														
Franchises (302000)	ED-WA	(218,214)	(218,214)											
Misc Intangible Plt (303000)	ED-WA	(48,295)	(48,295)											
Total Distribution		(266,509)	(266,509)											
General Plant - 303000														
7,4	CD-AA	(3,776,543)	(2,665,409)	(774,682)	(336,452)		(774,682)	(774,682)		(562,365)	(562,365)		(212,317)	(212,317)
9,4	CD-AN	(115,821)	(90,193)	(25,628)			(25,628)	(25,628)		(18,604)	(18,604)		(7,024)	(7,024)
	GD-ID	(115,121)		(115,121)			(115,121)	(115,121)					(115,121)	(115,121)
	GD-WA	(239,923)		(239,923)			(239,923)	(239,923)		(239,923)	(239,923)			
	GD-OR	(102,709)			(102,709)									
Total General Plant - 303000		(4,350,117)	(2,755,602)	(1,155,354)	(439,161)	(355,044)	(800,310)	(1,155,354)	(239,923)	(580,969)	(820,892)	(115,121)	(219,341)	(334,462)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(91,188,558)	(64,359,061)	(18,705,509)	(8,123,988)		(18,705,509)	(18,705,509)		(13,578,891)	(13,578,891)		(5,126,618)	(5,126,618)
9,4	CD-AN	(101,765)	(79,248)	(22,517)			(22,517)	(22,517)		(16,346)	(16,346)		(6,171)	(6,171)
9	CD-ID	(36,370)	(28,322)	(8,048)			(8,042)	(8,042)					(8,048)	(8,048)
9	CD-WA	(4,401,157)	(3,427,313)	(973,844)			(973,844)	(973,844)		6	6		0	0
	ED-AN	(5,758,684)	(5,758,684)											
	ED-ID	88	88											
	ED-WA	(368,238)	(368,238)											
8,4	GD-AA	(569,965)		(397,699)	(172,266)		(397,699)	(397,699)		(288,702)	(288,702)		(108,997)	(108,997)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(102,424,649)	(74,020,778)	(20,107,617)	(8,296,254)	(981,886)	(19,125,725)	(20,107,611)	(973,838)	(13,883,939)	(14,857,777)	(8,048)	(5,241,786)	(5,249,834)
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	77	55	15	7		15	15		11	11		4	4
9	CD-ID	0	0	0			0	0					0	0
9	CD-WA	0	0	0			0	0		0	0			
4	ED-AN	(190,286)	(190,286)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(190,209)	(190,231)	15	7	0	15	15	0	11	11	0	4	4
Total Accumulated Amortization		(122,156,388)	(92,158,024)	(21,262,956)	(8,735,408)	(1,336,930)	(19,926,020)	(21,262,950)	(1,213,761)	(14,464,897)	(15,678,658)	(123,169)	(5,461,123)	(5,584,292)

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-1A
For Month 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	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,915,931	0	0	0	0	2,915,931	0	0	0	2,915,931	0	0
99		GD-OR / AS	846,839	0	0	0	0	0	0	0	0	846,839	0	846,839
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	11,825,224	0	0	8,346,007	8,346,007	0	0	2,425,708	2,425,708	0	1,053,509	1,053,509
9		CD-WA / ID / AN	1,990,400	691,322	340,480	518,182	1,549,984	196,434	96,745	147,237	440,416	0	0	0
		TOTAL ACCOUNT	18,085,760	813,635	702,759	8,886,963	10,403,357	3,112,365	96,745	2,572,945	5,782,055	846,839	1,053,509	1,900,348
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,454,693	1,129,209	2,682,732	4,642,752	8,454,693	0	0	0	0	0	0	0
99		GD-WA / ID / AN	25,430,226	0	0	0	0	25,430,226	0	0	0	25,430,226	0	0
99		GD-OR / AS	3,817,310	0	0	0	0	0	0	0	0	3,817,310	0	3,817,310
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	118,876,527	0	0	83,900,675	83,900,675	0	0	24,385,142	24,385,142	0	10,590,710	10,590,710
9		CD-WA / ID / AN	30,169,736	9,444,796	5,731,504	8,317,779	23,494,079	2,683,664	1,628,562	2,363,431	6,675,657	0	0	0
		TOTAL ACCOUNT	186,748,492	10,574,005	8,414,236	96,861,206	115,849,447	28,113,890	1,628,562	26,748,573	56,491,025	3,817,310	10,590,710	14,408,020
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,675,291	(53,372)	7,702	1,720,961	1,675,291	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,013,203	0	0	0	0	1,013,203	0	0	0	1,013,203	0	0
99		GD-OR / AS	12,136	0	0	0	0	0	0	0	0	12,136	0	12,136
8		GD-AA	250,860	0	0	0	0	0	0	175,040	175,040	0	75,820	75,820
7		CD-AA	87,657,070	0	0	61,866,607	61,866,607	0	0	17,981,095	17,981,095	0	7,809,368	7,809,368
9		CD-WA / ID / AN	5,802,779	4,277,939	17,260	223,599	4,518,798	1,215,543	4,904	63,534	1,283,981	0	0	0
		TOTAL ACCOUNT	96,411,339	4,224,567	24,962	63,811,167	68,060,696	2,228,746	4,904	18,219,669	20,453,319	12,136	7,885,188	7,897,324
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	49,481,523	23,679,805	9,963,422	15,838,296	49,481,523	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,770,345	0	0	0	0	9,335,842	2,566,427	1,868,076	13,770,345	0	0	0
99		GD-OR / AS	4,083,952	0	0	0	0	0	0	0	0	4,083,952	0	4,083,952
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7		CD-AA	7,373,409	0	0	5,204,005	5,204,005	0	0	1,512,507	1,512,507	0	656,897	656,897
9		CD-WA / ID / AN	6,836,899	1,918,105	824,773	2,581,220	5,324,098	545,015	234,353	733,433	1,512,801	0	0	0
		TOTAL ACCOUNT	81,593,078	25,597,910	10,788,195	23,623,521	60,009,626	9,880,857	2,800,780	4,146,776	16,828,413	4,083,952	671,087	4,755,039

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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	391,863	980	1,346	389,537	391,863	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	5,012,113	251,510	174,826	3,476,747	3,903,083	71,465	49,675	987,890	1,109,030	0	0	0	
		TOTAL ACCOUNT	5,516,778	252,490	176,172	3,866,284	4,294,946	159,625	49,675	987,890	1,197,190	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,032,423	779,139	236,872	5,016,412	6,032,423	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,824,457	0	0	0	0	1,986,523	305,106	532,828	2,824,457	0	0	0	
99		GD-OR / AS	934,615	0	0	0	0	0	0	0	0	934,615	0	934,615	
8		GD-AA	5,013,711	0	0	0	0	0	0	3,498,367	3,498,367	0	1,515,344	1,515,344	
7		CD-AA	13,168,544	0	0	9,294,095	9,294,095	0	0	2,701,263	2,701,263	0	1,173,186	1,173,186	
9		CD-WA / ID / AN	1,262,782	9,259	752,975	221,132	983,366	2,631	213,952	62,833	279,416	0	0	0	
		TOTAL ACCOUNT	29,236,532	788,398	989,847	14,531,639	16,309,884	1,989,154	519,058	6,795,291	9,303,503	934,615	2,688,530	3,623,145	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	117,017	0	0	117,017	117,017	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	0
99		GD-OR / AS	0	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	0
7		CD-AA	0	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	0
		TOTAL ACCOUNT	117,017	0	0	117,017	117,017	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,788,526	410,450	13,580	1,364,496	1,788,526	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	156,016	0	0	0	0	61,099	0	94,917	156,016	0	0	0	
99		GD-OR / AS	48,404	0	0	0	0	0	0	0	0	48,404	0	48,404	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,766,633	410,450	13,580	2,471,523	2,895,553	61,099	0	559,827	620,926	48,404	201,750	250,154	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month 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	31,798,036	13,859,344	9,491,081	8,447,611	31,798,036	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,156,155	0	0	0	0	2,487,881	847,685	820,589	4,156,155	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	1,498,246	252,374	410,182	504,173	1,166,729	71,710	116,550	143,257	331,517	0	0	
		TOTAL ACCOUNT	38,024,750	14,111,718	9,901,263	9,324,774	33,337,755	2,559,591	964,235	1,072,253	4,596,079	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,402,349	10,638,714	6,279,415	32,484,220	49,402,349	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,087,194	0	0	0	0	798,898	286,343	1,953	1,087,194	0	0	
99		GD-OR / AS	1,120,720	0	0	0	0	0	0	0	0	1,120,720	0	
8		GD-AA	531,422	0	0	0	0	0	0	370,805	370,805	0	160,617	
7		CD-AA	60,892,380	0	0	42,976,624	42,976,624	0	0	12,490,854	12,490,854	0	5,424,902	
9		CD-WA / ID / AN	16,710,672	7,306,535	2,909,191	2,797,376	13,013,102	2,076,094	826,624	794,852	3,697,570	0	0	
		TOTAL ACCOUNT	129,744,737	17,945,249	9,188,606	78,258,220	105,392,075	2,874,992	1,112,967	13,658,464	17,646,423	1,120,720	5,585,519	6,706,239
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,472	0	6,846	186,626	193,472	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	619,607	0	0	437,306	437,306	0	0	127,100	127,100	0	55,201	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	824,019	0	13,522	623,932	637,454	0	1,897	127,100	128,997	2,367	55,201	57,568
		TOTAL GENERAL PLANT	590,069,135	74,718,422	40,213,142	302,376,246	417,307,810	50,980,319	7,178,823	74,888,788	133,047,930	10,934,819	28,778,576	39,713,395

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-1A
For Month 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	10,760,674	319,716	0	10,440,958	10,760,674	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,798,157	0	0	0	0	1,022,254	775,903	0	1,798,157	0	0	
99		GD-OR / AS	416,139	0	0	0	0	0	0	0	0	416,139	416,139	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,224,231	0	0	4,392,938	4,392,938	0	0	1,276,776	1,276,776	0	554,517	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	19,393,259	319,716	0	14,985,015	15,304,731	1,022,254	775,903	1,319,715	3,117,872	416,139	554,517	970,656
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,704,978	501,366	(500)	14,204,112	14,704,978	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	640,153	0	0	0	0	0	0	446,673	446,673	0	193,480	
7		CD-AA	117,445,843	0	0	82,890,927	82,890,927	0	0	24,091,666	24,091,666	0	10,463,250	
9		CD-WA / ID / AN	458,752	(193)	32,265	325,172	357,244	(55)	9,168	92,395	101,508	0	0	
		TOTAL ACCOUNT	133,249,726	501,173	31,765	97,420,211	97,953,149	(55)	9,168	24,630,734	24,639,847	0	10,656,730	10,656,730
	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	206,643	0	0	145,844	145,844	0	0	42,389	42,389	0	18,410	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,643	0	0	145,844	145,844	0	0	42,389	42,389	0	18,410	18,410
	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-1A
For Month 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	29,696,125	0	0	20,958,931	20,958,931	0	0	6,091,566	6,091,566	0	2,645,628	2,645,628
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	29,696,125	0	0	20,958,931	20,958,931	0	0	6,091,566	6,091,566	0	2,645,628	2,645,628
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	570,207	570,207	0	0	570,207	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	1,388,252	0	0	979,801	979,801	0	0	284,772	284,772	0	123,679	123,679
9		CD-WA / ID / AN	18,813,679	14,650,776	0	0	14,650,776	4,162,903	0	0	4,162,903	0	0	0
		TOTAL ACCOUNT	20,772,138	15,220,983	0	979,801	16,200,784	4,162,903	0	284,772	4,447,675	0	123,679	123,679
	TOTAL		304,149,095	16,041,872	31,765	205,654,449	221,728,086	5,185,102	785,071	53,052,681	59,022,854	416,139	22,982,016	23,398,155

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT		
For Month 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	(85,372,794)	(60,254,411)	(17,512,521)	(7,605,862)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(796,032)	(619,894)	(176,138)	0
7	282919 CD-AA	(1,901,901)	(1,342,324)	(390,137)	(169,440)
7	283750 CD-AA	(78,186)	(55,182)	(16,038)	(6,966)
Total		(88,148,913)	(62,271,811)	(18,094,834)	(7,782,268)

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
COMMON WORKING CAPITAL
 For Month Ended December 31, 2019
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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	3,758,126	3,758,126	0	0	0	0	3,758,126
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	166	166	0	0	0	0	166
7/4	154550 Supply Chain Average Cost Variance	0	0	8	8	0	0	0	0	8
7/4	154560 Supply Chain Invoice Price Variance	0	0	63	63	0	0	0	0	63
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	40,825,771	20,913,893	0	61,739,664	38,339,351	19,537,654	2,486,420	1,376,239	0
TOTAL		40,825,771	20,913,893	3,758,363	65,498,027	38,339,351	19,537,654	2,486,420	1,376,239	3,758,363

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South
 70.578% 20.513% 8.909%

Idaho Electric Idaho Gas Oregon Gas
 30.811% 27.407% 100.000%