

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,978,301	24,696,000	14,282,301
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>38,978,301</u>	<u>24,696,000</u>	<u>14,282,301</u>
G-APL	Gas Net Adjusted Rate Base	<u>618,052,046</u>	<u>437,142,497</u>	<u>180,909,549</u>
	RATE OF RETURN	<u>6.307%</u>	<u>5.649%</u>	<u>7.895%</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**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2019  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	<b>100.000%</b>	<b>68.680%</b>	<b>31.320%</b>
2	Input	Number of Customers Percent	12-01-2019 thru 12-31-2019	257,344 <b>100.000%</b>	170,270 <b>66.164%</b>	87,074 <b>33.836%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2019 thru 12-31-2019	13,980,198 <b>100.000%</b>	9,989,295 <b>71.453%</b>	3,990,903 <b>28.547%</b>
	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%
				<b>100.000%</b>	<b>72.593%</b>	<b>27.407%</b>
6	Input	Actual Therms Purchased Percent	01-01-2019 thru 12-31-2019	301,037,917 <b>100.000%</b>	205,965,778 <b>68.419%</b>	95,072,139 <b>31.581%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2019  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

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			
	<b>Total</b>		<b>137,600,766</b>	<b>109,823,269</b>	<b>19,814,819</b>	<b>7,962,678</b>
	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
	<b>Total</b>		<b>92,173,949</b>	<b>68,352,108</b>	<b>16,581,010</b>	<b>7,240,831</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>282.312%</b>	<b>82.051%</b>	<b>35.637%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.578%</b>	<b>20.513%</b>	<b>8.909%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2019  
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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)		<b>100.000%</b>	<b>0.000%</b>	<b>69.776%</b>	<b>30.224%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended December 31, 2019  
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Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

		01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input	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
	<b>Total</b>		<b>123,623,246</b>	<b>105,813,787</b>	<b>17,809,459</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>85.594%</b>	<b>14.406%</b>	<b>0.000%</b>
	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
	<b>Total</b>		<b>75,034,141</b>	<b>61,719,837</b>	<b>13,314,304</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>82.256%</b>	<b>17.744%</b>	<b>0.000%</b>
	Number of Customers at		639,556	387,662	251,894	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.614%</b>	<b>39.386%</b>	<b>0.000%</b>
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	<b>Percentage</b>		<b>100.000%</b>	<b>83.030%</b>	<b>16.970%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>311.494%</b>	<b>88.506%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.874%</b>	<b>22.126%</b>	<b>0.000%</b>
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 293,285,519 <b>100.000%</b>	Washington 200,285,801 <b>68.290%</b>	Idaho 92,999,718 <b>31.710%</b>	
11	Book Depreciation Percent	01-01-2019 thru 12-31-2019	25,807,764 <b>100.000%</b>	18,163,538 <b>70.380%</b>	7,644,226 <b>29.620%</b>	
12	Net Gas Plant (before ADFIT) Percent	12-01-2019 thru 12-31-2019	713,858,271 <b>100.000%</b>	504,271,984 <b>70.640%</b>	209,586,287 <b>29.360%</b>	
13	G-PLT Net Gas General Plant Percent	12-01-2019 thru 12-31-2019	98,736,924 <b>100.000%</b>	80,319,982 <b>81.347%</b>	18,416,942 <b>18.653%</b>	
14	Net Allocated Schedule M's Percent	01-01-2019 thru 12-31-2019	-32,742,456 <b>100.000%</b>	-22,916,469 <b>69.990%</b>	-9,825,987 <b>30.010%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	141,223,575	0	141,223,575	97,151,452	0	97,151,452	44,072,123	0	44,072,123
99 4812XX	Commercial - Firm & Interruptible	64,671,937	0	64,671,937	46,414,269	0	46,414,269	18,257,668	0	18,257,668
99 4813XX	Industrial-Firm	2,657,940	0	2,657,940	1,564,879	0	1,564,879	1,093,061	0	1,093,061
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	238,489	0	238,489	209,620	0	209,620	28,869	0	28,869
99 499XXX	Unbilled Revenue	(3,714,764)	0	(3,714,764)	(2,788,442)	0	(2,788,442)	(926,322)	0	(926,322)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>205,077,177</b>	<b>0</b>	<b>205,077,177</b>	<b>142,551,778</b>	<b>0</b>	<b>142,551,778</b>	<b>62,525,399</b>	<b>0</b>	<b>62,525,399</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	81,423,349	0	81,423,349	55,067,624	0	55,067,624	26,355,725	0	26,355,725
4 488000	Miscellaneous Service Revenues	14,773	0	14,773	7,083	0	7,083	7,690	0	7,690
99 4893XX	Transportation Revenues	5,770,419	0	5,770,419	5,183,204	0	5,183,204	587,215	0	587,215
99 493000	Rent from Gas Property	2,751	0	2,751	2,751	0	2,751	0	0	0
4 495XXX	Other Gas Revenues	6,260,010	699,614	6,959,624	4,096,066	507,871	4,603,937	2,163,944	191,743	2,355,687
99 496100	Provision for Rate Refund	443,946	0	443,946	443,946	0	443,946	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(57,565)	0	(57,565)	(34,878)	0	(34,878)	(22,687)	0	(22,687)
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>93,857,683</b>	<b>699,614</b>	<b>94,557,297</b>	<b>64,765,796</b>	<b>507,871</b>	<b>65,273,667</b>	<b>29,091,887</b>	<b>191,743</b>	<b>29,283,630</b>
	<b>TOTAL GAS REVENUES</b>	<b>298,934,860</b>	<b>699,614</b>	<b>299,634,474</b>	<b>207,317,574</b>	<b>507,871</b>	<b>207,825,445</b>	<b>91,617,286</b>	<b>191,743</b>	<b>91,809,029</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	147,281,873	0	147,281,873	100,541,400	0	100,541,400	46,740,473	0	46,740,473
99 808XXX	Net Natural Gas Storage Transactions	(2,444,064)	0	(2,444,064)	(1,599,800)	0	(1,599,800)	(844,264)	0	(844,264)
99 811000	Gas Used for Products Extraction	(486,178)	0	(486,178)	(328,449)	0	(328,449)	(157,729)	0	(157,729)
10 813000	Other Gas Expenses	0	1,276,094	1,276,094	0	871,445	871,445	0	404,649	404,649
99 813010	Gas Technology Institute (GTI) Expenses	124,281	0	124,281	87,458	0	87,458	36,823	0	36,823
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>144,475,912</b>	<b>1,276,094</b>	<b>145,752,006</b>	<b>98,700,609</b>	<b>871,445</b>	<b>99,572,054</b>	<b>45,775,303</b>	<b>404,649</b>	<b>46,179,952</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	20,772	20,772	0	14,266	14,266	0	6,506	6,506
1 824000	Other Expenses	0	697,729	697,729	0	479,200	479,200	0	218,529	218,529
1 837000	Other Equipment	0	2,023,582	2,023,582	0	1,389,796	1,389,796	0	633,786	633,786
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,742,083</b>	<b>2,742,083</b>	<b>0</b>	<b>1,883,262</b>	<b>1,883,262</b>	<b>0</b>	<b>858,821</b>	<b>858,821</b>
G-DEPX	Depreciation Expense-Underground Storage	0	719,667	719,667	0	494,267	494,267	0	225,400	225,400
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	470,341	470,341	0	323,030	323,030	0	147,311	147,311
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>1,190,008</b>	<b>1,190,008</b>	<b>0</b>	<b>817,297</b>	<b>817,297</b>	<b>0</b>	<b>372,711</b>	<b>372,711</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>3,932,091</b>	<b>3,932,091</b>	<b>0</b>	<b>2,700,559</b>	<b>2,700,559</b>	<b>0</b>	<b>1,231,532</b>	<b>1,231,532</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance 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	499,415	1,811,206	2,310,621	422,239	1,294,161	1,716,400	77,176	517,045	594,221
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,490,226	1,341,231	4,831,457	2,453,425	958,350	3,411,775	1,036,801	382,881	1,419,682
3	875000	Measuring & Reg Sta Exp-General	147,378	0	147,378	93,505	0	93,505	53,873	0	53,873
3	876000	Measuring & Reg Sta Exp-Industrial	9,087	0	9,087	8,175	0	8,175	912	0	912
3	877000	Measuring & Reg Sta Exp-City Gate	93,512	0	93,512	57,473	0	57,473	36,039	0	36,039
3	878000	Meter & House Regulator Expenses	617,554	0	617,554	411,763	0	411,763	205,791	0	205,791
3	879000	Customer Installation Expenses	2,026,741	107,141	2,133,882	1,394,523	76,555	1,471,078	632,218	30,586	662,804
3	880000	Other Expenses	2,001,483	698,598	2,700,081	1,610,939	499,169	2,110,108	390,544	199,429	589,973
3	881000	Rents	993	36,733	37,726	993	26,247	27,240	0	10,486	10,486
	MAINTENANCE										
3	885000	Supervision & Engineering	191,909	7,072	198,981	76,708	5,053	81,761	115,201	2,019	117,220
3	887000	Mains	1,022,152	(8)	1,022,144	770,006	(6)	770,000	252,146	(2)	252,144
3	889000	Measuring & Reg Sta Exp-General	289,059	89,911	378,970	212,087	64,244	276,331	76,972	25,667	102,639
3	890000	Measuring & Reg Sta Exp-Industrial	11,462	10,578	22,040	7,345	7,558	14,903	4,117	3,020	7,137
3	891000	Measuring & Reg Sta Exp-City Gate	63,493	32,512	96,005	42,269	23,231	65,500	21,224	9,281	30,505
3	892000	Services	1,793,784	0	1,793,784	1,358,024	0	1,358,024	435,760	0	435,760
3	893000	Meters & House Regulators	1,721,388	757,217	2,478,605	1,069,258	541,054	1,610,312	652,130	216,163	868,293
3	894000	Other Equipment	564	258,067	258,631	564	184,397	184,961	0	73,670	73,670
	TOTAL DISTRIBUTION OPERATING EXP		13,980,200	5,150,258	19,130,458	9,989,296	3,680,013	13,669,309	3,990,904	1,470,245	5,461,149
G-DEPX	Depreciation Expense-Distribution		18,299,410	58,092	18,357,502	12,428,735	39,746	12,468,481	5,870,675	18,346	5,889,021
G-OTX	Taxes Other Than FIT		16,626,363	95	16,626,458	13,739,323	69	13,739,392	2,887,040	26	2,887,066
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		34,925,773	58,187	34,983,960	26,168,058	39,815	26,207,873	8,757,715	18,372	8,776,087
	TOTAL DISTRIBUTION EXPENSES		48,905,973	5,208,445	54,114,418	36,157,354	3,719,828	39,877,182	12,748,619	1,488,617	14,237,236

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Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	117,192	117,192	0	77,539	77,539	0	39,653	39,653
2	902000	Meter Reading Expenses	1,729,848	140,447	1,870,295	1,576,129	92,925	1,669,054	153,719	47,522	201,241
2	903XXX	Customer Records & Collection Expenses	1,643,844	5,063,411	6,707,255	1,114,588	3,350,155	4,464,743	529,256	1,713,256	2,242,512
2	904000	Uncollectible Accounts	0	135,680	135,680	0	89,771	89,771	0	45,909	45,909
2	905000	Misc Customer Accounts	0	140,002	140,002	0	92,631	92,631	0	47,371	47,371
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,373,692</b>	<b>5,596,732</b>	<b>8,970,424</b>	<b>2,690,717</b>	<b>3,703,021</b>	<b>6,393,738</b>	<b>682,975</b>	<b>1,893,711</b>	<b>2,576,686</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	10,301,062	143,753	10,444,815	8,806,331	95,113	8,901,444	1,494,731	48,640	1,543,371
2	909000	Advertising	40,042	911,609	951,651	40,042	603,157	643,199	0	308,452	308,452
2	910000	Misc Customer Service & Info Exp	0	178,439	178,439	0	118,062	118,062	0	60,377	60,377
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>10,341,104</b>	<b>1,233,801</b>	<b>11,574,905</b>	<b>8,846,373</b>	<b>816,332</b>	<b>9,662,705</b>	<b>1,494,731</b>	<b>417,469</b>	<b>1,912,200</b>
		<b>SALES EXPENSES:</b>									
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	159,281	9,438,393	9,597,674	114,369	6,851,613	6,965,982	44,912	2,586,780	2,631,692
4	921000	Office Supplies & Expenses	777	1,340,175	1,340,952	165	972,873	973,038	612	367,302	367,914
4	922000	Admin. Expenses Transferred - Credit	0	(17,719)	(17,719)	0	(12,863)	(12,863)	0	(4,856)	(4,856)
4	923000	Outside Services Employed	45,704	2,624,705	2,670,409	44,194	1,905,352	1,949,546	1,510	719,353	720,863
4	924000	Property Insurance Premium	0	341,454	341,454	0	247,872	247,872	0	93,582	93,582
4	925XXX	Injuries and Damages	(127)	820,534	820,407	(34)	595,650	595,616	(93)	224,884	224,791
4	926XXX	Employee Pensions and Benefits	1,287	571,193	572,480	1,287	414,646	415,933	0	156,547	156,547
4	928000	Regulatory Commission Expenses	839,717	294,529	1,134,246	587,232	213,807	801,039	252,485	80,722	333,207
4	930000	Miscellaneous General Expenses	34,494	1,292,130	1,326,624	24,332	937,996	962,328	10,162	354,134	364,296
4	931000	Rents	6,820	89,408	96,228	6,820	64,904	71,724	0	24,504	24,504
4	935000	Maintenance of General Plant	531,039	3,143,547	3,674,586	443,890	2,281,995	2,725,885	87,149	861,552	948,701
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,618,992</b>	<b>19,938,349</b>	<b>21,557,341</b>	<b>1,222,255</b>	<b>14,473,845</b>	<b>15,696,100</b>	<b>396,737</b>	<b>5,464,504</b>	<b>5,861,241</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance 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	1,618,260	5,112,339	6,730,599	1,489,592	3,711,200	5,200,792	128,668	1,401,139	1,529,807
G-AMTX	Amortization Expense - General Plant - 303000	39,547	137,012	176,559	24,840	99,461	124,301	14,707	37,551	52,258
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	821,232	6,244,981	7,066,213	819,499	4,533,418	5,352,917	1,733	1,711,563	1,713,296
G-AMTX	Amortization Expense-General Plant - 390200, 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	(1,205,040)	0	(1,205,040)	(1,205,040)	0	(1,205,040)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	584,253	0	584,253	584,253	0	584,253	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	81,297	0	81,297	0	0	0	81,297	0	81,297
99 407311	Regulatory Debit - AFUDC Amortization	39,066	74,618	113,684	26,824	52,710	79,534	12,242	21,908	34,150
99 407319	AFUDC Equity DFIT Deferral	339,641	0	339,641	229,489	0	229,489	110,152	0	110,152
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	10,957	0	10,957	10,957	0	10,957	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99 407414	Regulatory Credits-Deferral-FISERVE	(684,827)	0	(684,827)	(462,395)	0	(462,395)	(222,432)	0	(222,432)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,239,164)	0	(2,239,164)	(2,239,164)	0	(2,239,164)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(426,642)</b>	<b>11,568,942</b>	<b>11,142,300</b>	<b>(721,145)</b>	<b>8,396,783</b>	<b>7,675,638</b>	<b>294,503</b>	<b>3,172,159</b>	<b>3,466,662</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,192,350</b>	<b>31,507,291</b>	<b>32,699,641</b>	<b>501,110</b>	<b>22,870,628</b>	<b>23,371,738</b>	<b>691,240</b>	<b>8,636,663</b>	<b>9,327,903</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>208,289,031</b>	<b>48,754,454</b>	<b>257,043,485</b>	<b>146,896,163</b>	<b>34,681,813</b>	<b>181,577,976</b>	<b>61,392,868</b>	<b>14,072,641</b>	<b>75,465,509</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>42,590,989</b>			<b>26,247,469</b>			<b>16,343,520</b>
G-FIT	FEDERAL INCOME TAX			(5,306,121)			(4,943,340)			(362,781)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,935,009			6,506,857			2,428,152
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(16,200)			(12,048)			(4,152)
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>38,978,301</b>			<b>24,696,000</b>			<b>14,282,301</b>

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%	71.453%	28.547%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance 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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>6,260,008</b>	<b>699,614</b>	<b>6,959,622</b>	<b>4,096,066</b>	<b>507,871</b>	<b>4,603,937</b>	<b>2,163,942</b>	<b>191,743</b>	<b>2,355,685</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance 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)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>147,281,873</b>	<b>0</b>	<b>147,281,873</b>	<b>100,541,400</b>	<b>0</b>	<b>100,541,400</b>	<b>46,740,473</b>	<b>0</b>	<b>46,740,473</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	252,361	143,753	396,114	203,692	95,113	298,805	48,669	48,640	97,309
99	908600	Public Purpose Tariff Rider Expense Offset	9,976,461	0	9,976,461	8,515,255	0	8,515,255	1,461,206	0	1,461,206
99	908610	Limited Income Tax Refund Program	117,915	0	117,915	117,915	0	117,915	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(45,675)	0	(45,675)	(30,531)	0	(30,531)	(15,144)	0	(15,144)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	10,301,062	143,753	10,444,815	8,806,331	95,113	8,901,444	1,494,731	48,640	1,543,371

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: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended December 31, 2019 Ending Balance 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	618,052,046	437,142,497	180,909,549
	Interest Deduction for FIT Calculation	16,903,871	11,977,704	4,926,167
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
<b>FEDERAL INCOME TAXES--GAS</b>	<b>G-FIT-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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	209,727,217	146,877,168	62,850,049
G-OPS	Book Deprec/Amort and Reg Amortizations	30,219,469	20,638,386	9,581,083
G-OTX	Taxes Other than FIT	17,096,799	14,062,422	3,034,377
	Net Operating Income Before FIT	42,590,989	26,247,469	16,343,520
G-INT	Less: Interest Expense	16,903,871	11,977,704	4,926,167
G-OTX	Less: Idaho ITC Deferral & Amortization	188,456	0	188,456
G-SCM	Schedule M Adjustments	(51,142,815)	(37,809,478)	(13,333,337)
	Taxable Net Operating Income	(25,267,241)	(23,539,713)	(1,727,528)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(5,306,121)	(4,943,340)	(362,781)
G-DTE	Deferred FIT	8,935,009	6,506,857	2,428,152
99	411400 Amortized Investment Tax Credit	(16,200)	(12,048)	(4,152)
	Total FIT/Deferred FIT & ITC	3,612,688	1,551,469	2,061,219
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-12E</b>
For Twelve Months Ended December 31, 2019		
Ending Balance 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	591,816	591,816	0	245,976	245,976
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	180,526	180,526	0	75,032	75,032
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	145,447	145,447	0	60,452	60,452
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	230,502	230,502	0	95,803	95,803
12	997027	Customer Uncollectibles	0	(577,363)	(577,363)	0	(407,849)	(407,849)	0	(169,514)	(169,514)
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	(1,520,376)	(1,520,376)	0	(631,912)	(631,912)
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	(28,926,691)	(28,926,691)	0	(12,022,759)	(12,022,759)
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	937,095	937,095	0	389,483	389,483
12	997081	Deferred Compensation	0	195,702	195,702	0	138,244	138,244	0	57,458	57,458
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	88,931	88,931	0	36,962	36,962
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	(3,955,840)	(3,955,840)	0	(1,644,160)	(1,644,160)
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	(49,979)	(49,979)	0	(20,772)	(20,772)
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	95,003	95,003	0	39,486	39,486
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	509,526	509,526	0	211,774	211,774
12	997120	Transportation Tax Disallowance	0	15,640	15,640	0	11,048	11,048	0	4,592	4,592
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(18,400,357)</b>	<b>(32,742,458)</b>	<b>(51,142,815)</b>	<b>(14,893,008)</b>	<b>(22,916,470)</b>	<b>(37,809,478)</b>	<b>(3,507,349)</b>	<b>(9,825,988)</b>	<b>(13,333,337)</b>

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%	68.419%	31.581%
G-ALL	11	Book Depreciation	100.000%	70.380%	29.620%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.640%	29.360%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended December 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,384,582	978,069	406,513
99	410100	Deferred Federal Income Tax Exp	7,671,325	5,633,038	2,038,287
		<b>SUBTOTAL</b>	<b>9,055,907</b>	<b>6,611,107</b>	<b>2,444,800</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	(67,535)	(47,707)	(19,828)
99	411100	Deferred Federal Income Tax Exp	(53,363)	(56,543)	3,180
		<b>SUBTOTAL</b>	<b>(120,898)</b>	<b>(104,250)</b>	<b>(16,648)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>8,935,009</b>	<b>6,506,857</b>	<b>2,428,152</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.640%	29.360%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Twelve Months Ended December 31, 2019  
 Ending Balance Basis

Report ID:  
**G-OTX-12E**

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**  
**GAS UTILITY PLANT**  
For Twelve Months Ended December 31, 2019  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

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)	1,794,115	1,319,389	3,113,504	1,021,914	957,784	1,979,698	772,201	361,605	1,133,806
4	3031XX	Misc Intangible IT Plant (3031XX)	4,148,041	51,471,385	55,619,426	4,139,006	37,364,622	41,503,628	9,035	14,106,763	14,115,798
TOTAL INTANGIBLE PLANT			5,942,156	52,790,774	58,732,930	5,160,920	38,322,406	43,483,326	781,236	14,468,368	15,249,604
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	1,583,982	1,583,982	0	1,087,879	1,087,879	0	496,103	496,103
1	352XXX	Wells	0	22,226,497	22,226,497	0	15,265,158	15,265,158	0	6,961,339	6,961,339
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	14,099,713	14,099,713	0	9,683,683	9,683,683	0	4,416,030	4,416,030
1	355000	Measuring & Regulating Equipment	0	708,569	708,569	0	486,645	486,645	0	221,924	221,924
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,722,187	1,722,187	0	1,182,798	1,182,798	0	539,389	539,389
TOTAL UNDERGROUND STORAGE PLANT			0	44,237,871	44,237,871	0	30,414,370	30,414,370	0	13,823,501	13,823,501
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	609,145	0	609,145	471,678	0	471,678	137,467	0	137,467
6	375000	Structures & Improvements	1,389,425	0	1,389,425	797,767	0	797,767	591,658	0	591,658
6	376000	Mains	385,562,685	2,518,938	388,081,623	255,590,671	1,723,432	257,314,103	129,972,014	795,506	130,767,520
6	378000	Measuring & Reg Station Equip-General	6,682,685	(1,055)	6,681,630	4,159,398	(722)	4,158,676	2,523,287	(333)	2,522,954
6	379000	Measuring & Reg Station Equip-City Gate	6,347,721	0	6,347,721	1,884,557	0	1,884,557	4,463,164	0	4,463,164
6	380000	Services	280,436,416	0	280,436,416	192,350,963	0	192,350,963	88,085,453	0	88,085,453
6	381XXX	Meters	97,997,555	0	97,997,555	67,468,060	0	67,468,060	30,529,495	0	30,529,495
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	3,886,951	0	3,886,951	2,940,547	0	2,940,547	946,404	0	946,404
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			783,001,178	2,517,883	785,519,061	525,727,566	1,722,710	527,450,276	257,273,612	795,173	258,068,785
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,366,463	2,572,945	5,939,408	3,269,718	1,867,778	5,137,496	96,745	705,167	801,912
4	390XXX	Structures & Improvements	30,231,196	28,214,069	58,445,265	28,598,257	20,481,439	49,079,696	1,632,939	7,732,630	9,365,569
4	391XXX	Office Furniture & Equipment	2,280,268	17,928,331	20,208,599	2,275,429	13,014,713	15,290,142	4,839	4,913,618	4,918,457
4	392XXX	Transportation Equipment	12,687,227	4,198,279	16,885,506	9,829,668	3,047,657	12,877,325	2,857,559	1,150,622	4,008,181
4	393000	Stores Equipment	210,355	964,411	1,174,766	160,680	700,095	860,775	49,675	264,316	313,991
4	394000	Tools, Shop & Garage Equipment	2,504,344	6,818,553	9,322,897	1,986,319	4,949,792	6,936,111	518,025	1,868,761	2,386,786
4	395XXX	Laboratory Equipment	64,589	559,827	624,416	64,589	406,395	470,984	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	3,990,447	13,628,784	17,619,231	2,880,859	9,893,543	12,774,402	1,109,588	3,735,241	4,844,829
4	398000	Miscellaneous Equipment	1,897	126,717	128,614	0	91,988	91,988	1,897	34,729	36,626
TOTAL GENERAL PLANT			58,860,611	76,084,169	134,944,780	51,625,110	55,231,781	106,856,891	7,235,501	20,852,388	28,087,889

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended December 31, 2019  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	847,803,945	175,630,697	1,023,434,642	582,513,596	125,691,267	708,204,863	265,290,349	49,939,430	315,229,779
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,164,639)	(17,164,639)	0	(11,788,674)	(11,788,674)	0	(5,375,965)	(5,375,965)
G-ADEP		Distribution Plant	(232,991,766)	(1,851,025)	(234,842,791)	(148,582,541)	(1,266,453)	(149,848,994)	(84,409,225)	(584,572)	(84,993,797)
G-ADEP		General Plant	(13,879,506)	(22,328,382)	(36,207,888)	(10,328,090)	(16,208,842)	(26,536,932)	(3,551,416)	(6,119,540)	(9,670,956)
		TOTAL ACCUMULATED DEPRECIATION	(246,871,272)	(41,344,046)	(288,215,318)	(158,910,631)	(29,263,969)	(188,174,600)	(87,960,641)	(12,080,077)	(100,040,718)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(356,119)	(803,906)	(1,160,025)	(240,903)	(583,580)	(824,483)	(115,216)	(220,326)	(335,542)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,012,025)	(19,189,028)	(20,201,053)	(1,003,925)	(13,929,891)	(14,933,816)	(8,100)	(5,259,137)	(5,267,237)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	32	32	0	23	23	0	9	9
		TOTAL ACCUMULATED AMORTIZATION	(1,368,144)	(19,992,902)	(21,361,046)	(1,244,828)	(14,513,448)	(15,758,276)	(123,316)	(5,479,454)	(5,602,770)
		TOTAL ACCUMULATED DEPR/AMORT	(248,239,416)	(61,336,948)	(309,576,364)	(160,155,459)	(43,777,417)	(203,932,876)	(88,083,957)	(17,559,531)	(105,643,488)
		NET GAS UTILITY PLANT before DFIT	599,564,529	114,293,749	713,858,278	422,358,137	81,913,850	504,271,987	177,206,392	32,379,899	209,586,291
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(111,426,203)	(111,426,203)	0	(78,711,470)	(78,711,470)	0	(32,714,733)	(32,714,733)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,817,689)	(17,817,689)	0	(12,930,949)	(12,930,949)	0	(4,886,740)	(4,886,740)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(412,971)	(412,971)	0	(299,788)	(299,788)	0	(113,183)	(113,183)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(1,917)	(1,917)	0	(1,392)	(1,392)	0	(525)	(525)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(343,791)	(343,791)	0	(242,854)	(242,854)	0	(100,937)	(100,937)
		TOTAL ACCUMULATED DFIT	0	(130,002,571)	(130,002,571)	0	(92,186,453)	(92,186,453)	0	(37,816,118)	(37,816,118)
		NET GAS UTILITY PLANT	599,564,529	(15,708,822)	583,855,707	422,358,137	(10,272,603)	412,085,534	177,206,392	(5,436,219)	171,770,173

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)	100.000%	70.640%	29.360%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance 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	599,564,529	(15,708,822)	583,855,707	422,358,137	(10,272,603)	412,085,534	177,206,392	(5,436,219)	171,770,173
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(1,725,106)	0	(1,725,106)	(1,725,106)	0	(1,725,106)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,335,617	2,354,461	3,690,078	937,440	1,709,174	2,646,614	398,177	645,287	1,043,464
4	182318	Accumulated Amortization - AFUDC	(162,109)	(279,175)	(441,284)	(108,868)	(202,529)	(311,397)	(53,241)	(76,646)	(129,887)
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	12,570,453	12,570,453	0	8,633,387	8,633,387	0	3,937,066	3,937,066
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(600,146)	0	(600,146)	(600,146)	0	(600,146)	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	10,344,717	0	10,344,717	10,344,717	0	10,344,717	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,172,391)	0	(2,172,391)	(2,172,391)	0	(2,172,391)	0	0	0
C-WKC		Working Capital	6,798,954	0	6,798,954	4,305,190	0	4,305,190	2,493,764	0	2,493,764
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	13,819,536	20,376,803	34,196,339	10,980,836	14,076,127	25,056,963	2,838,700	6,300,676	9,139,376
		NET RATE BASE	613,384,065	4,667,981	618,052,046	433,338,973	3,803,524	437,142,497	180,045,092	864,457	180,909,549

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance 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
<b>Electric Production</b>													
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											
<b>Total Electric Production</b>	<b>34,934,879</b>	<b>34,934,879</b>											
<b>Electric Transmission</b>													
ED-AN	14,542,628	14,542,628											
ED-ID	736,297	736,297											
ED-WA	378,831	378,831											
<b>Total Electric Transmission</b>	<b>15,657,756</b>	<b>15,657,756</b>											
<b>Electric Distribution</b>													
ED-AN	70,499	70,499											
ED-ID	16,897,565	16,897,565											
ED-WA	31,053,528	31,053,528											
<b>Total Electric Distribution</b>	<b>48,021,592</b>	<b>48,021,592</b>											
<b>Gas Underground Storage</b>													
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									
<b>Total Gas Underground Storage</b>	<b>834,251</b>		<b>719,667</b>	<b>114,584</b>		<b>719,667</b>	<b>719,667</b>		<b>494,267</b>	<b>494,267</b>		<b>225,400</b>	<b>225,400</b>
<b>Gas Distribution</b>													
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		5,870,675
GD-WA	12,428,735		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									
<b>Total Gas Distribution</b>	<b>26,992,259</b>		<b>18,357,502</b>	<b>8,634,757</b>	<b>18,299,410</b>	<b>58,092</b>	<b>18,357,502</b>	<b>12,428,735</b>	<b>39,746</b>	<b>12,468,481</b>	<b>5,870,675</b>	<b>18,346</b>	<b>5,889,021</b>
<b>General Plant</b>													
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		96,250
9 CD-WA	1,764,906	1,374,385	390,521		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		32,418
GD-WA	1,099,071		1,099,071		1,099,071	1,099,071	1,099,071	1,099,071		1,099,071			
GD-OR	214,906			214,906									
<b>Total General Plant</b>	<b>31,411,846</b>	<b>22,347,610</b>	<b>6,730,599</b>	<b>2,333,637</b>	<b>1,618,260</b>	<b>5,112,339</b>	<b>6,730,599</b>	<b>1,489,592</b>	<b>3,711,200</b>	<b>5,200,792</b>	<b>128,668</b>	<b>1,401,139</b>	<b>1,529,807</b>
<b>Total Depreciation Expense</b>	<b>157,852,583</b>	<b>120,961,837</b>	<b>25,807,768</b>	<b>11,082,978</b>	<b>19,917,670</b>	<b>5,890,098</b>	<b>25,807,768</b>	<b>13,918,327</b>	<b>4,245,213</b>	<b>18,163,540</b>	<b>5,999,343</b>	<b>1,644,885</b>	<b>7,644,228</b>

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%	31.320%
8 Gas North/Oregon 4-Factor		0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	72.593%	27.407%
9 Elec/Gas North 4-Factor		77.874%	22.126%	0.000%	6 Actual Therms Purchased	68.419%	31.581%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance 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	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	909,585	909,585												
Misc Intangible Plt (303000) ED-AN	231,901	231,901												
<b>Total Production/Transmission</b>	<b>1,141,486</b>	<b>1,141,486</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
<b>Total Distribution</b>	<b>30,019</b>	<b>30,019</b>												
<b>General Plant - 303000</b>														
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										
<b>Total General Plant - 303000</b>	<b>714,143</b>	<b>471,578</b>	<b>176,559</b>	<b>66,066</b>	<b>39,547</b>	<b>137,012</b>	<b>176,559</b>	<b>24,840</b>	<b>99,461</b>	<b>124,301</b>	<b>14,707</b>	<b>37,551</b>	<b>52,258</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>36,795,204</b>	<b>27,025,123</b>	<b>7,066,213</b>	<b>2,703,868</b>	<b>821,232</b>	<b>6,244,981</b>	<b>7,066,213</b>	<b>819,499</b>	<b>4,533,418</b>	<b>5,352,917</b>	<b>1,733</b>	<b>1,711,563</b>	<b>1,713,296</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
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										
<b>Total General Plant- 390200, 396200</b>	<b>47,428</b>	<b>47,439</b>	<b>(8)</b>	<b>(3)</b>	<b>(8)</b>	<b>(8)</b>	<b>(8)</b>	<b>(6)</b>	<b>(6)</b>	<b>(6)</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>	
<b>Total Amortization Expense</b>	<b>38,728,280</b>	<b>28,715,645</b>	<b>7,242,764</b>	<b>2,769,871</b>	<b>860,779</b>	<b>6,381,985</b>	<b>7,242,764</b>	<b>844,339</b>	<b>4,632,873</b>	<b>5,477,212</b>	<b>16,440</b>	<b>1,749,112</b>	<b>1,765,552</b>	

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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance 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	
<b>Electric Production</b>														
	Steam (ED-AN)	(70,923,167)	(70,923,167)											
	Steam (ED-ID)	(85,313,654)	(85,313,654)											
	Steam (ED-WA)	(158,051,211)	(158,051,211)											
	Hydro (ED-AN)	(144,718,722)	(144,718,722)											
	Other (ED-AN)	(138,654,156)	(138,654,156)											
<b>Total Electric Production</b>		<b>(597,660,910)</b>	<b>(597,660,910)</b>											
<b>Electric Transmission</b>														
	ED-AN	(206,528,585)	(206,528,585)											
	ED-ID	(8,607,807)	(8,607,807)											
	ED-WA	(15,221,365)	(15,221,365)											
<b>Total Electric Transmission</b>		<b>(230,357,757)</b>	<b>(230,357,757)</b>											
<b>Electric Distribution</b>														
	ED-AN	(245,271)	(245,271)											
	ED-ID	(231,937,587)	(231,937,587)											
	ED-WA	(359,396,044)	(359,396,044)											
<b>Total Electric Distribution</b>		<b>(591,578,902)</b>	<b>(591,578,902)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(17,164,639)	(17,164,639)			(17,164,639)	(17,164,639)		(11,788,674)	(11,788,674)		(5,375,965)	(5,375,965)	
	GD-OR	(1,278,494)		(1,278,494)										
<b>Total Gas Underground Storage</b>		<b>(18,443,133)</b>		<b>(17,164,639)</b>		<b>(17,164,639)</b>	<b>(17,164,639)</b>		<b>(11,788,674)</b>	<b>(11,788,674)</b>		<b>(5,375,965)</b>	<b>(5,375,965)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,851,025)	(1,851,025)			(1,851,025)	(1,851,025)		(1,266,453)	(1,266,453)		(584,572)	(584,572)	
	GD-ID	(84,409,225)	(84,409,225)			(84,409,225)	(84,409,225)				(84,409,225)		(84,409,225)	
	GD-WA	(148,582,541)	(148,582,541)			(148,582,541)	(148,582,541)	(148,582,541)		(148,582,541)				
	GD-OR	(118,309,508)		(118,309,508)										
<b>Total Gas Distribution</b>		<b>(353,152,299)</b>		<b>(234,842,791)</b>		<b>(232,991,766)</b>	<b>(1,851,025)</b>	<b>(234,842,791)</b>	<b>(148,582,541)</b>	<b>(1,266,453)</b>	<b>(149,848,994)</b>	<b>(84,409,225)</b>	<b>(584,572)</b>	<b>(84,993,797)</b>
<b>General Plant</b>														
	ED-AN	(36,886,590)	(36,886,590)											
	ED-ID	(11,033,253)	(11,033,253)											
	ED-WA	(20,166,923)	(20,166,923)											
7,4	CD-AA	(77,873,661)	(54,961,673)	(15,974,224)	(6,937,764)	(15,974,224)	(15,974,224)		(11,596,168)	(11,596,168)		(4,378,056)	(4,378,056)	
9,4	CD-AN	(7,585,390)	(5,906,971)	(1,678,419)		(1,678,419)	(1,678,419)		(1,218,415)	(1,218,415)		(460,004)	(460,004)	
9	CD-ID	(6,447,122)	(5,020,567)	(1,426,555)		(1,426,555)	(1,426,555)				(1,426,555)		(1,426,555)	
9	CD-WA	(5,663,626)	(4,410,435)	(1,253,191)		(1,253,191)	(1,253,191)	(1,253,191)		(1,253,191)				
8,4	GD-AA	(1,918,654)		(1,338,760)	(579,894)	(1,338,760)	(1,338,760)		(971,846)	(971,846)		(366,914)	(366,914)	
4	GD-AN	(3,336,979)		(3,336,979)		(3,336,979)	(3,336,979)		(2,422,413)	(2,422,413)		(914,566)	(914,566)	
	GD-ID	(2,124,861)		(2,124,861)		(2,124,861)	(2,124,861)				(2,124,861)		(2,124,861)	
	GD-WA	(9,074,899)		(9,074,899)		(9,074,899)	(9,074,899)	(9,074,899)		(9,074,899)				
	GD-OR	(4,994,935)		(4,994,935)										
<b>Total General Plant</b>		<b>(187,106,893)</b>	<b>(138,386,412)</b>	<b>(36,207,888)</b>	<b>(12,512,593)</b>	<b>(13,879,506)</b>	<b>(22,328,382)</b>	<b>(36,207,888)</b>	<b>(10,328,090)</b>	<b>(16,208,842)</b>	<b>(26,536,932)</b>	<b>(3,551,416)</b>	<b>(6,119,540)</b>	<b>(9,670,956)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,978,299,894)</b>	<b>(1,557,983,981)</b>	<b>(288,215,318)</b>	<b>(132,100,595)</b>	<b>(246,871,272)</b>	<b>(41,344,046)</b>	<b>(288,215,318)</b>	<b>(158,910,631)</b>	<b>(29,263,969)</b>	<b>(188,174,600)</b>	<b>(87,960,641)</b>	<b>(12,080,077)</b>	<b>(100,040,718)</b>

**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	68.419%
							31.581%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Twelve Months Ended December 31, 2019
Ending Balance Basis

Report ID:
<b>G-AAMT-12E</b>

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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(12,896,554)	(12,896,554)											
Misc Intangible Plt (303000)	ED-AN	(2,068,297)	(2,068,297)											
<b>Total Production/Transmission</b>		<b>(14,964,851)</b>	<b>(14,964,851)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(196,593)	(196,593)											
Misc Intangible Plt (303000)	ED-WA	(48,539)	(48,539)											
<b>Total Distribution</b>		<b>(245,132)</b>	<b>(245,132)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,793,639)	(2,677,475)	(778,189)	(337,975)		(778,189)	(778,189)		(564,911)	(564,911)		(213,278)	(213,278)
9,4	CD-AN	(116,226)	(90,509)	(25,717)			(25,717)	(25,717)		(18,669)	(18,669)		(7,048)	(7,048)
	GD-ID	(115,216)		(115,216)			(115,216)	(115,216)				(115,216)		(115,216)
	GD-WA	(240,903)		(240,903)			(240,903)	(240,903)	(240,903)		(240,903)			
	GD-OR	(101,267)			(101,267)									
<b>Total General Plant - 303000</b>		<b>(4,367,251)</b>	<b>(2,767,984)</b>	<b>(1,160,025)</b>	<b>(439,242)</b>	<b>(356,119)</b>	<b>(803,906)</b>	<b>(1,160,025)</b>	<b>(240,903)</b>	<b>(583,580)</b>	<b>(824,483)</b>	<b>(115,216)</b>	<b>(220,326)</b>	<b>(335,542)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(91,713,683)	(64,729,685)	(18,813,227)	(8,170,771)		(18,813,227)	(18,813,227)		(13,657,086)	(13,657,086)		(5,156,141)	(5,156,141)
9,4	CD-AN	(105,437)	(82,107)	(23,330)			(23,330)	(23,330)		(16,936)	(16,936)		(6,394)	(6,394)
9	CD-ID	(36,608)	(28,508)	(8,100)		(8,088)	(8,088)	(8,088)	12	12	12	(8,100)		(8,100)
9	CD-WA	(4,537,158)	(3,533,221)	(1,003,937)		(1,003,937)	(1,003,937)	(1,003,937)			(1,003,937)	0		0
	ED-AN	(5,855,630)	(5,855,630)											
	ED-ID	176	176											
	ED-WA	33,704	33,704											
8,4	GD-AA	(505,147)		(352,471)	(152,676)		(352,471)	(352,471)		(255,869)	(255,869)		(96,602)	(96,602)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(102,719,783)</b>	<b>(74,195,271)</b>	<b>(20,201,065)</b>	<b>(8,323,447)</b>	<b>(1,012,025)</b>	<b>(19,189,028)</b>	<b>(20,201,053)</b>	<b>(1,003,925)</b>	<b>(13,929,891)</b>	<b>(14,933,816)</b>	<b>(8,100)</b>	<b>(5,259,137)</b>	<b>(5,267,237)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	154	108	32	14		32	32		23	23		9	9
9	CD-ID	0	0	0		0	0	0		0	0	0		0
9	CD-WA	0	0	0		0	0	0	0	0	0			
4	ED-AN	(191,965)	(191,965)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(191,811)</b>	<b>(191,857)</b>	<b>32</b>	<b>14</b>	<b>0</b>	<b>32</b>	<b>32</b>	<b>0</b>	<b>23</b>	<b>23</b>	<b>0</b>	<b>9</b>	<b>9</b>
<b>Total Accumulated Amortization</b>		<b>(122,488,828)</b>	<b>(92,365,095)</b>	<b>(21,361,058)</b>	<b>(8,762,675)</b>	<b>(1,368,144)</b>	<b>(19,992,902)</b>	<b>(21,361,046)</b>	<b>(1,244,828)</b>	<b>(14,513,448)</b>	<b>(15,758,276)</b>	<b>(123,316)</b>	<b>(5,479,454)</b>	<b>(5,602,770)</b>

**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-12E
For Twelve Months Ended December 31, 2019	
Ending Balance 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	0
99		GD-WA / ID / AN	3,073,284	0	0	0	0	3,073,284	0	0	0	3,073,284	0	0	0
99		GD-OR / AS	845,134	0	0	0	0	0	0	0	0	845,134	0	845,134	
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	18,241,408	813,635	702,759	8,886,963	10,403,357	3,269,718	96,745	2,572,945	5,939,408	845,134	1,053,509	1,898,643	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,475,512	1,126,035	2,713,137	4,636,340	8,475,512	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,915,950	0	0	0	0	25,915,950	0	0	0	25,915,950	0	0	
99		GD-OR / AS	3,823,659	0	0	0	0	0	0	0	0	3,823,659	0	3,823,659	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	126,034,548	0	0	88,952,663	88,952,663	0	0	25,853,467	25,853,467	0	11,228,418	11,228,418	
9		CD-WA / ID / AN	30,170,599	9,440,018	5,746,909	8,307,823	23,494,750	2,682,307	1,632,939	2,360,603	6,675,849	0	0	0	
		TOTAL ACCOUNT	194,420,268	10,566,053	8,460,046	101,896,826	120,922,925	28,598,257	1,632,939	28,214,070	58,445,266	3,823,659	11,228,418	15,052,077	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,447,671	(202,686)	7,607	1,642,750	1,447,671	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,016,221	0	0	0	0	1,016,221	0	0	0	1,016,221	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	244,141	0	0	0	0	0	0	170,352	170,352	0	73,789	73,789	
7		CD-AA	86,261,569	0	0	60,881,690	60,881,690	0	0	17,694,836	17,694,836	0	7,685,043	7,685,043	
9		CD-WA / ID / AN	5,998,052	4,431,611	17,029	222,223	4,670,863	1,259,207	4,839	63,143	1,327,189	0	0	0	
		TOTAL ACCOUNT	94,979,763	4,228,925	24,636	62,746,663	67,000,224	2,275,428	4,839	17,928,331	20,208,598	12,109	7,758,832	7,770,941	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	49,929,623	23,903,607	10,063,419	15,962,597	49,929,623	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,809,549	0	0	0	0	9,284,653	2,617,616	1,907,280	13,809,549	0	0	0	
99		GD-OR / AS	4,177,230	0	0	0	0	0	0	0	0	4,177,230	0	4,177,230	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190	
7		CD-AA	7,373,539	0	0	5,204,096	5,204,096	0	0	1,512,534	1,512,534	0	656,909	656,909	
9		CD-WA / ID / AN	6,917,623	1,918,105	844,448	2,624,407	5,386,960	545,015	239,943	745,705	1,530,663	0	0	0	
		TOTAL ACCOUNT	82,254,514	25,821,712	10,907,867	23,791,100	60,520,679	9,829,668	2,857,559	4,198,279	16,885,506	4,177,230	671,099	4,848,329	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2019	
Ending Balance 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	391,830	980	1,346	389,504	391,830	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	4,910,771	255,223	174,826	3,394,116	3,824,165	72,520	49,675	964,411	1,086,606	0	0	0	
		TOTAL ACCOUNT	5,415,403	256,203	176,172	3,783,620	4,215,995	160,680	49,675	964,411	1,174,766	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,045,850	779,139	239,198	5,027,513	6,045,850	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,821,623	0	0	0	0	1,983,689	305,106	532,828	2,821,623	0	0	0	
99		GD-OR / AS	940,569	0	0	0	0	0	0	0	0	940,569	0	940,569	
8		GD-AA	5,013,392	0	0	0	0	0	0	3,498,144	3,498,144	0	1,515,248	1,515,248	
7		CD-AA	13,167,071	0	0	9,293,056	9,293,056	0	0	2,700,961	2,700,961	0	1,173,054	1,173,054	
9		CD-WA / ID / AN	1,365,613	9,259	749,341	304,844	1,063,444	2,631	212,919	86,619	302,169	0	0	0	
		TOTAL ACCOUNT	29,354,118	788,398	988,539	14,625,413	16,402,350	1,986,320	518,025	6,818,552	9,322,897	940,569	2,688,302	3,628,871	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	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	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,801,731	411,291	13,580	1,376,860	1,801,731	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	159,506	0	0	0	0	64,589	0	94,917	159,506	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	3,783,328	411,291	13,580	2,483,887	2,908,758	64,589	0	559,827	624,416	48,404	201,750	250,154	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance 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	31,798,126	13,859,344	9,491,081	8,447,701	31,798,126	0	0	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	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082	
9		CD-WA / ID / AN	1,498,246	252,374	410,182	504,173	1,166,729	71,710	116,550	143,257	331,517	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,024,840</b>	<b>14,111,718</b>	<b>9,901,263</b>	<b>9,324,864</b>	<b>33,337,845</b>	<b>2,559,591</b>	<b>964,235</b>	<b>1,072,253</b>	<b>4,596,079</b>	<b>43,834</b>	<b>47,082</b>	<b>90,916</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	48,807,871	10,464,759	6,033,019	32,310,093	48,807,871	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,082,589	0	0	0	0	797,596	283,040	1,953	1,082,589	0	0	0	
99		GD-OR / AS	1,117,627	0	0	0	0	0	0	0	0	1,117,627	0	1,117,627	
8		GD-AA	524,369	0	0	0	0	0	0	365,884	365,884	0	158,485	158,485	
7		CD-AA	62,341,275	0	0	43,999,225	43,999,225	0	0	12,788,066	12,788,066	0	5,553,984	5,553,984	
9		CD-WA / ID / AN	15,287,620	7,331,765	2,908,922	1,664,242	11,904,929	2,083,263	826,547	472,881	3,382,691	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>129,161,351</b>	<b>17,796,524</b>	<b>8,941,941</b>	<b>77,973,560</b>	<b>104,712,025</b>	<b>2,880,859</b>	<b>1,109,587</b>	<b>13,628,784</b>	<b>17,619,230</b>	<b>1,117,627</b>	<b>5,712,469</b>	<b>6,830,096</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	193,351	0	6,846	186,505	193,351	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	617,739	0	0	435,988	435,988	0	0	126,717	126,717	0	55,034	55,034	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>822,030</b>	<b>0</b>	<b>13,522</b>	<b>622,493</b>	<b>636,015</b>	<b>0</b>	<b>1,897</b>	<b>126,717</b>	<b>128,614</b>	<b>2,367</b>	<b>55,034</b>	<b>57,401</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>596,573,827</b>	<b>74,794,459</b>	<b>40,130,325</b>	<b>306,252,193</b>	<b>421,176,977</b>	<b>51,625,110</b>	<b>7,235,501</b>	<b>76,084,169</b>	<b>134,944,780</b>	<b>11,035,575</b>	<b>29,416,495</b>	<b>40,452,070</b>	

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 INTANGIBLE PLANT**  
 For Twelve Months Ended December 31, 2019  
 Ending Balance Basis

Report ID:  
**C-IPL-12E**

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	10,699,821	319,716	0	10,380,105	10,699,821	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	406,156	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,391,813	4,391,813	0	0	1,276,449	1,276,449	0	554,375	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		<b>TOTAL ACCOUNT</b>	<b>19,316,787</b>	<b>319,716</b>	<b>0</b>	<b>14,923,037</b>	<b>15,242,753</b>	<b>1,021,914</b>	<b>772,201</b>	<b>1,319,388</b>	<b>3,113,503</b>	<b>406,156</b>	<b>554,375</b>	<b>960,531</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,959,306	(81,333)	(1,000)	14,041,639	13,959,306	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	564,045	0	0	0	0	0	0	393,568	393,568	0	170,477	
7		CD-AA	117,062,959	0	0	82,620,695	82,620,695	0	0	24,013,125	24,013,125	0	10,429,139	
9		CD-WA / ID / AN	457,172	(385)	31,797	324,602	356,014	(110)	9,035	92,233	101,158	0	0	
		<b>TOTAL ACCOUNT</b>	<b>132,043,482</b>	<b>(81,718)</b>	<b>30,797</b>	<b>96,986,936</b>	<b>96,936,015</b>	<b>(110)</b>	<b>9,035</b>	<b>24,498,926</b>	<b>24,507,851</b>	<b>0</b>	<b>10,599,616</b>	<b>10,599,616</b>
	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	206,633	0	0	145,837	145,837	0	0	42,387	42,387	0	18,409	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>206,633</b>	<b>0</b>	<b>0</b>	<b>145,837</b>	<b>145,837</b>	<b>0</b>	<b>0</b>	<b>42,387</b>	<b>42,387</b>	<b>0</b>	<b>18,409</b>	<b>18,409</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,164,647</b>	<b>71,164,647</b>	<b>0</b>	<b>0</b>	<b>20,683,505</b>	<b>20,683,505</b>	<b>0</b>	<b>8,983,052</b>	<b>8,983,052</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance 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	29,062,742	0	0	20,511,902	20,511,902	0	0	5,961,640	5,961,640	0	2,589,200	2,589,200
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>29,062,742</b>	<b>0</b>	<b>0</b>	<b>20,511,902</b>	<b>20,511,902</b>	<b>0</b>	<b>0</b>	<b>5,961,640</b>	<b>5,961,640</b>	<b>0</b>	<b>2,589,200</b>	<b>2,589,200</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	776,272	776,272	0	0	776,272	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	1,389,010	0	0	980,335	980,335	0	0	284,928	284,928	0	123,747	123,747
9		CD-WA / ID / AN	18,706,179	14,567,063	0	0	14,567,063	4,139,116	0	0	4,139,116	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,871,461</b>	<b>15,343,335</b>	<b>0</b>	<b>980,335</b>	<b>16,323,670</b>	<b>4,139,116</b>	<b>0</b>	<b>284,928</b>	<b>4,424,044</b>	<b>0</b>	<b>123,747</b>	<b>123,747</b>
	<b>TOTAL</b>		<b>302,332,309</b>	<b>15,581,333</b>	<b>30,797</b>	<b>204,712,694</b>	<b>220,324,824</b>	<b>5,160,920</b>	<b>781,236</b>	<b>52,790,774</b>	<b>58,732,930</b>	<b>406,156</b>	<b>22,868,399</b>	<b>23,274,555</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended December 31, 2019	
Ending Balance 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	(86,000,367)	(60,697,339)	(17,641,255)	(7,661,773)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(797,365)	(620,932)	(176,433)	0
7	282919 CD-AA	(2,013,214)	(1,420,886)	(412,971)	(179,357)
7	283750 CD-AA	(9,345)	(6,595)	(1,917)	(833)
	Total	(88,820,291)	(62,745,752)	(18,232,576)	(7,841,963)

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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended December 31, 2019
Ending Balance Basis

Report ID:  
**C-WKC-12E**

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	3,771,534	3,771,534	0	0	0	0	3,771,534
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	50	50	0	0	0	0	50
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	47,602,183	25,591,967	0	73,194,150	43,296,993	23,098,203	4,305,190	2,493,764	0
<b>TOTAL</b>		<b>47,602,183</b>	<b>25,591,967</b>	<b>3,771,750</b>	<b>76,965,900</b>	<b>43,296,993</b>	<b>23,098,203</b>	<b>4,305,190</b>	<b>2,493,764</b>	<b>3,771,750</b>

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  
30.811%

Idaho Gas  
27.407%

Oregon Gas  
100.000%