

RESULTS OF OPERATIONS	Report ID: G-ROR-12A
GAS RATE OF RETURN	
For Twelve Months Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,639,218	24,379,916	14,259,302
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	38,639,218	24,379,916	14,259,302
G-APL	Gas Net Adjusted Rate Base	582,142,191	410,217,602	171,924,589
	RATE OF RETURN	6.637%	5.943%	8.294%

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 January 31, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers - AMA Percent	02-01-2019 thru 01-31-2020	254,841 100.000%	168,793 66.235%	86,048 33.765%
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2019 thru 01-31-2020	13,658,758 100.000%	9,771,568 71.541%	3,887,190 28.459%
	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	02-01-2019 thru 01-31-2020	299,729,471 100.000%	204,581,444 68.255%	95,148,027 31.745%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2020
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G-ALL-12A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		81,799,969	67,386,547	9,463,569	4,949,853
	Direct O & M Accts 901 - 935		61,705,364	45,517,009	11,244,610	4,943,745
	Direct O & M Accts 901 - 905 Utility 9 Only		6,873,129	4,531,068	2,342,061	XXXXXX
	Adjustments		0			
	Total		150,378,462	117,434,624	23,050,240	9,893,598
	Percentage		100.000%	78.093%	15.328%	6.579%
	Direct Labor Accts 500 - 894		82,226,371	62,127,957	13,657,790	6,440,624
	Direct Labor Accts 901 - 935		6,344,804	4,132,917	243,316	1,968,571
	Direct Labor Accts 901 - 905 Utility 9 Only		10,045,026	6,617,203	3,427,823	XXXXXX
	Total		98,616,201	72,878,077	17,328,929	8,409,195
	Percentage		100.000%	73.901%	17.572%	8.527%
	Number of Customers at		754,633	392,987	257,344	104,302
	Percentage		100.000%	52.076%	34.102%	13.822%
	Net Direct Plant		3,836,634,496	2,885,942,677	633,948,061	316,743,758
	Percentage		100.000%	75.220%	16.524%	8.256%
	Total Percentages		400.000%	279.290%	83.526%	37.184%
	Average (CD AA)		100.000%	69.822%	20.882%	9.296%

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2020
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		13,472,874	0	8,846,024	4,626,850
	Direct O & M Accts 901 - 935		15,818,049	0	10,987,391	4,830,658
	Direct O & M Accts 901 - 905 Utility 9 Only		2,342,061	0	2,342,061	XXXXXX
	Total		31,632,984	0	22,175,476	9,457,508
	Percentage		100.000%	0.000%	70.102%	29.898%
	Direct Labor Accts 580 - 894		13,904,342	0	9,448,635	4,455,707
	Direct Labor Accts 901 - 935		1,677,832	0	184,568	1,493,264
	Direct Labor Accts 901 - 905 Utility 9 Only		3,427,823	0	3,427,823	XXXXXX
	Total		19,009,997	0	13,061,026	5,948,971
	Percentage		100.000%	0.000%	68.706%	31.294%
	Number of Customers at		361,646	0	257,344	104,302
	Percentage		100.000%	0.000%	71.159%	28.841%
	Net Direct Plant		932,224,866	0	616,773,795	315,451,071
	Percentage		100.000%	0.000%	66.161%	33.839%
	Total Percentages		400.000%	0.000%	276.129%	123.871%
	Average (GD AA)		100.000%	0.000%	69.032%	30.968%

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
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AVISTA UTILITIES

		01-01-2019 thru 12-31-2019	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		76,888,847	67,386,547	9,502,300	0
	Direct O & M Accts 901 - 935		56,762,785	45,517,009	11,245,776	0
	Adjustments		0	0	0	0
	Total		133,651,632	112,903,556	20,748,076	0
	Percentage		100.000%	84.476%	15.524%	0.000%
	Direct Labor Accts 580 - 894		75,898,568	62,127,957	13,770,611	0
	Direct Labor Accts 901 - 935		4,690,127	4,132,917	557,210	0
	Total		80,588,695	66,260,874	14,327,821	0
	Percentage		100.000%	82.221%	17.779%	0.000%
	Number of Customers at		650,331	392,987	257,344	0
	Percentage		100.000%	60.429%	39.571%	0.000%
	Net Direct Plant		3,453,995,819	2,837,222,024	616,773,795	0
	Percentage		100.000%	82.143%	17.857%	0.000%
	Total Percentages		400.000%	309.269%	90.731%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.318%	22.682%	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	02-01-2019 thru 01-31-2020	25,993,497	18,322,684	7,670,813	
			100.000%	70.489%	29.511%	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2019 thru 01-31-2020	684,640,059	480,984,015	203,656,044	
			100.000%	70.254%	29.746%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2019 thru 01-31-2020	93,420,203	75,462,537	17,957,666	
			100.000%	80.778%	19.222%	
14	Net Allocated Schedule M's - AMA Percent	02-01-2019 thru 01-31-2020	-33,248,516	-23,090,309	-10,158,207	
			100.000%	69.448%	30.552%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	143,833,269	0	143,833,269	99,158,519	0	99,158,519	44,674,750	0	44,674,750
99	4812XX	Commercial - Firm & Interruptible	66,199,246	0	66,199,246	47,732,075	0	47,732,075	18,467,171	0	18,467,171
99	4813XX	Industrial-Firm	2,688,729	0	2,688,729	1,584,225	0	1,584,225	1,104,504	0	1,104,504
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	240,855	0	240,855	211,740	0	211,740	29,115	0	29,115
99	499XXX	Unbilled Revenue	(3,186,032)	0	(3,186,032)	(2,200,576)	0	(2,200,576)	(985,456)	0	(985,456)
TOTAL SALES TO ULTIMATE CUSTOMERS			209,776,067	0	209,776,067	146,485,983	0	146,485,983	63,290,084	0	63,290,084
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	81,612,849	0	81,612,849	55,109,401	0	55,109,401	26,503,448	0	26,503,448
4	488000	Miscellaneous Service Revenues	14,446	0	14,446	6,748	0	6,748	7,698	0	7,698
99	4893XX	Transportation Revenues	5,735,448	0	5,735,448	5,147,322	0	5,147,322	588,126	0	588,126
99	493000	Rent from Gas Property	2,751	0	2,751	2,751	0	2,751	0	0	0
4	495XXX	Other Gas Revenues	4,905,540	711,170	5,616,710	2,864,829	516,260	3,381,089	2,040,711	194,910	2,235,621
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	(60,500)	0	(60,500)	(37,813)	0	(37,813)	(22,687)	0	(22,687)
TOTAL OTHER OPERATING REVENUES			92,654,480	711,170	93,365,650	63,537,184	516,260	64,053,444	29,117,296	194,910	29,312,206
TOTAL GAS REVENUES			302,430,547	711,170	303,141,717	210,023,167	516,260	210,539,427	92,407,380	194,910	92,602,290
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	149,555,808	0	149,555,808	102,347,494	0	102,347,494	47,208,314	0	47,208,314
99	808XXX	Net Natural Gas Storage Transactions	(2,660,115)	0	(2,660,115)	(1,793,014)	0	(1,793,014)	(867,101)	0	(867,101)
99	811000	Gas Used for Products Extraction	(464,681)	0	(464,681)	(313,210)	0	(313,210)	(151,471)	0	(151,471)
10	813000	Other Gas Expenses	0	1,236,638	1,236,638	0	844,500	844,500	0	392,138	392,138
99	813010	Gas Technology Institute (GTI) Expenses	123,927	0	123,927	87,071	0	87,071	36,856	0	36,856
TOTAL PRODUCTION EXPENSES			146,554,939	1,236,638	147,791,577	100,328,341	844,500	101,172,841	46,226,598	392,138	46,618,736
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	20,632	20,632	0	14,170	14,170	0	6,462	6,462
1	824000	Other Expenses	0	694,364	694,364	0	476,889	476,889	0	217,475	217,475
1	837000	Other Equipment	0	1,980,202	1,980,202	0	1,360,003	1,360,003	0	620,199	620,199
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,695,198	2,695,198	0	1,851,062	1,851,062	0	844,136	844,136
G-DEPX		Depreciation Expense-Underground Storage	0	688,062	688,062	0	472,561	472,561	0	215,501	215,501
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	468,213	468,213	0	321,569	321,569	0	146,644	146,644
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	1,156,275	1,156,275	0	794,130	794,130	0	362,145	362,145
TOTAL UNDERGROUND STORAGE EXPENSES			0	3,851,473	3,851,473	0	2,645,192	2,645,192	0	1,206,281	1,206,281

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended January 31, 2020	
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	501,624	1,767,182	2,268,806	427,115	1,264,260	1,691,375	74,509	502,922	577,431
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,448,946	1,301,304	4,750,250	2,422,296	930,966	3,353,262	1,026,650	370,338	1,396,988
3	875000	Measuring & Reg Sta Exp-General	157,856	0	157,856	103,434	0	103,434	54,422	0	54,422
3	876000	Measuring & Reg Sta Exp-Industrial	9,020	0	9,020	8,113	0	8,113	907	0	907
3	877000	Measuring & Reg Sta Exp-City Gate	97,771	0	97,771	57,306	0	57,306	40,465	0	40,465
3	878000	Meter & House Regulator Expenses	622,366	0	622,366	416,431	0	416,431	205,935	0	205,935
3	879000	Customer Installation Expenses	1,983,917	106,708	2,090,625	1,370,696	76,340	1,447,036	613,221	30,368	643,589
3	880000	Other Expenses	1,915,751	689,296	2,605,047	1,551,045	493,129	2,044,174	364,706	196,167	560,873
3	881000	Rents	1,127	36,643	37,770	1,127	26,215	27,342	0	10,428	10,428
	MAINTENANCE										
3	885000	Supervision & Engineering	177,143	5,270	182,413	72,950	3,770	76,720	104,193	1,500	105,693
3	887000	Mains	959,123	0	959,123	734,828	0	734,828	224,295	0	224,295
3	889000	Measuring & Reg Sta Exp-General	305,720	95,661	401,381	228,672	68,437	297,109	77,048	27,224	104,272
3	890000	Measuring & Reg Sta Exp-Industrial	11,991	11,579	23,570	8,211	8,284	16,495	3,780	3,295	7,075
3	891000	Measuring & Reg Sta Exp-City Gate	72,316	31,335	103,651	50,721	22,417	73,138	21,595	8,918	30,513
3	892000	Services	1,706,638	0	1,706,638	1,283,524	0	1,283,524	423,114	0	423,114
3	893000	Meters & House Regulators	1,686,918	735,051	2,421,969	1,034,565	525,863	1,560,428	652,353	209,188	861,541
3	894000	Other Equipment	532	252,549	253,081	536	180,676	181,212	(4)	71,873	71,869
	TOTAL DISTRIBUTION OPERATING EXP		13,658,759	5,032,578	18,691,337	9,771,570	3,600,357	13,371,927	3,887,189	1,432,221	5,319,410
G-DEPX	Depreciation Expense-Distribution		18,368,749	57,858	18,426,607	12,492,768	39,491	12,532,259	5,875,981	18,367	5,894,348
G-OTX	Taxes Other Than FIT		16,926,722	96	16,926,818	13,997,740	70	13,997,810	2,928,982	26	2,929,008
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		35,295,471	57,954	35,353,425	26,490,508	39,561	26,530,069	8,804,963	18,393	8,823,356
	TOTAL DISTRIBUTION EXPENSES		48,954,230	5,090,532	54,044,762	36,262,078	3,639,918	39,901,996	12,692,152	1,450,614	14,142,766

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For Twelve Months Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	113,079	113,079	0	74,898	74,898	0	38,181	38,181
2	902000	Meter Reading Expenses	1,631,520	135,794	1,767,314	1,481,268	89,943	1,571,211	150,252	45,851	196,103
2	903XXX	Customer Records & Collection Expenses	1,657,411	4,890,449	6,547,860	1,118,342	3,239,189	4,357,531	539,069	1,651,260	2,190,329
2	904000	Uncollectible Accounts	0	107,869	107,869	0	71,447	71,447	0	36,422	36,422
2	905000	Misc Customer Accounts	0	145,749	145,749	0	96,537	96,537	0	49,212	49,212
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,288,931	5,392,940	8,681,871	2,599,610	3,572,014	6,171,624	689,321	1,820,926	2,510,247	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,261,661	137,365	10,399,026	8,763,705	90,984	8,854,689	1,497,956	46,381	1,544,337
2	909000	Advertising	32,802	914,886	947,688	32,802	605,975	638,777	0	308,911	308,911
2	910000	Misc Customer Service & Info Exp	0	179,715	179,715	0	119,034	119,034	0	60,681	60,681
TOTAL CUSTOMER SERVICE & INFO EXP		10,294,463	1,231,966	11,526,429	8,796,507	815,993	9,612,500	1,497,956	415,973	1,913,929	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	153,191	9,099,446	9,252,637	110,485	6,605,561	6,716,046	42,706	2,493,885	2,536,591
4	921000	Office Supplies & Expenses	687	1,339,318	1,340,005	75	972,251	972,326	612	367,067	367,679
4	922000	Admin. Expenses Transferred - Credit	0	(17,338)	(17,338)	0	(12,586)	(12,586)	0	(4,752)	(4,752)
4	923000	Outside Services Employed	47,195	2,657,055	2,704,250	46,288	1,928,836	1,975,124	907	728,219	729,126
4	924000	Property Insurance Premium	0	348,687	348,687	0	253,122	253,122	0	95,565	95,565
4	925XXX	Injuries and Damages	1,499	849,884	851,383	1,133	616,956	618,089	366	232,928	233,294
4	926XXX	Employee Pensions and Benefits	262,339	1,365,143	1,627,482	200,294	990,998	1,191,292	62,045	374,145	436,190
4	928000	Regulatory Commission Expenses	842,516	279,433	1,121,949	595,394	202,849	798,243	247,122	76,584	323,706
4	930000	Miscellaneous General Expenses	34,407	1,305,696	1,340,103	23,756	947,844	971,600	10,651	357,852	368,503
4	931000	Rents	5,580	91,581	97,161	5,580	66,481	72,061	0	25,100	25,100
4	935000	Maintenance of General Plant	609,343	3,161,722	3,771,065	518,521	2,295,189	2,813,710	90,822	866,533	957,355
TOTAL ADMIN & GEN OPERATING EXP		1,956,757	20,480,627	22,437,384	1,501,526	14,867,501	16,369,027	455,231	5,613,126	6,068,357	

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For Twelve Months Ended January 31, 2020	
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	1,672,903	5,205,924	6,878,827	1,538,727	3,779,136	5,317,863	134,176	1,426,788	1,560,964
G-AMTX	Amortization Expense - General Plant - 303000	39,525	133,418	172,943	24,838	96,852	121,690	14,687	36,566	51,253
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	853,810	6,440,789	7,294,599	852,034	4,675,562	5,527,596	1,776	1,765,227	1,767,003
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	(859,590)	0	(859,590)	(859,590)	0	(859,590)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	584,253	0	584,253	584,253	0	584,253	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	121,945	0	121,945	0	0	0	121,945	0	121,945
99 407311	Regulatory Debit - AFUDC Amortization	42,774	82,936	125,710	29,455	58,266	87,721	13,319	24,670	37,989
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	11,506	0	11,506	11,506	0	11,506	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	154,124	0	154,124	0	0	0	154,124	0	154,124
99 407414	Regulatory Credits-Deferral-FISERVE	(675,955)	0	(675,955)	(463,911)	0	(463,911)	(212,044)	0	(212,044)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,334,912)	0	(2,334,912)	(2,334,912)	0	(2,334,912)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT--A&G	55,266	78,862	134,128	41,495	57,248	98,743	13,771	21,614	35,385
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	5,290	11,941,921	11,947,211	(346,616)	8,667,058	8,320,442	351,906	3,274,863	3,626,769
	TOTAL ADMIN & GENERAL EXPENSES	1,962,047	32,422,548	34,384,595	1,154,910	23,534,559	24,689,469	807,137	8,887,989	9,695,126
	TOTAL EXPENSES BEFORE FIT	211,054,610	49,226,097	260,280,707	149,141,446	35,052,176	184,193,622	61,913,164	14,173,921	76,087,085
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,861,010			26,345,805			16,515,205
G-FIT	FEDERAL INCOME TAX			(4,026,673)			(3,849,328)			(177,345)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,263,909			5,826,768			2,437,141
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(15,444)			(11,551)			(3,893)
	GAS NET OPERATING INCOME (LOSS)			38,639,218			24,379,916			14,259,302

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers - AMA	100.000%	66.235%	33.765%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.541%	28.459%
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-495-12A
For Twelve Months Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	1,017,974	711,170	1,729,144	91,772	516,260	608,032	926,202	194,910	1,121,112
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,034,988	0	3,034,988	1,465,013	0	1,465,013
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	(1,633,003)	0	(1,633,003)	(1,151,236)	0	(1,151,236)	(481,767)	0	(481,767)
4	495329	Amortization Res Decoupling Deferral	1,838,187	0	1,838,187	1,811,096	0	1,811,096	27,091	0	27,091
4	495338	Non-Res Decoupling Deferred Rev	(387,870)	0	(387,870)	(262,076)	0	(262,076)	(125,794)	0	(125,794)
4	495339	Amortization Non-Res Decoupling	(429,749)	0	(429,749)	(659,715)	0	(659,715)	229,966	0	229,966
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	4,905,540	711,170	5,616,710	2,864,829	516,260	3,381,089	2,040,711	194,910	2,235,621

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	132,924,745	0	132,924,745	90,780,191	0	90,780,191	42,144,554	0	42,144,554
1	804001	Pipeline Demand Costs	26,734,856	0	26,734,856	18,444,574	0	18,444,574	8,290,282	0	8,290,282
1	804002	Transport Variable Charges	356,338	0	356,338	245,768	0	245,768	110,570	0	110,570
6	804010	Gas Costs - Fixed Hedge	92,124	0	92,124	61,916	0	61,916	30,208	0	30,208
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	350,578	0	350,578	237,652	0	237,652	112,926	0	112,926
6	804018	Merchandise Processing Fee	122,689	0	122,689	82,607	0	82,607	40,082	0	40,082
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	209,258	0	209,258	91,348	0	91,348	117,910	0	117,910
6	804700	Gas Costs - Offsystem Bookout	377,469	0	377,469	256,043	0	256,043	121,426	0	121,426
6	804711	Gas Costs - Offsystem Bookout Offset	(377,469)	0	(377,469)	(256,043)	0	(256,043)	(121,426)	0	(121,426)
6	804730	Gas Costs - Intracompany LDC Gas	17,107,253	0	17,107,253	11,664,195	0	11,664,195	5,443,058	0	5,443,058
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(16,182,026)	0	(16,182,026)	(9,690,689)	0	(9,690,689)	(6,491,337)	0	(6,491,337)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(12,160,007)	0	(12,160,007)	(9,570,068)	0	(9,570,068)	(2,589,939)	0	(2,589,939)
		TOTAL PURCHASED GAS COSTS	149,555,808	0	149,555,808	102,347,494	0	102,347,494	47,208,314	0	47,208,314

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	68.255%	31.745%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended January 31, 2020	
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	244,516	137,365	381,881	194,518	90,984	285,502	49,998	46,381	96,379
99	908600	Public Purpose Tariff Rider Expense Offset	9,997,465	0	9,997,465	8,534,951	0	8,534,951	1,462,514	0	1,462,514
99	908610	Limited Income Tax Refund Program	117,915	0	117,915	117,915	0	117,915	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(98,235)	0	(98,235)	(83,679)	0	(83,679)	(14,556)	0	(14,556)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,261,661	137,365	10,399,026	8,763,705	90,984	8,854,689	1,497,956	46,381	1,544,337

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.235%	33.765%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended January 31, 2020 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		5.150%	5.121%
	Total Cost of Debt		2.739%	2.724%
	Total Weighted Cost		2.739%	2.724%
G-APL	Net Rate Base	582,142,191	410,217,602	171,924,589
	Interest Deduction for FIT Calculation	15,919,086	11,235,860	4,683,226
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	303,141,717	210,539,427	92,602,290
G-OPS	Operating & Maintenance Expense	211,823,796	148,548,981	63,274,815
G-OPS	Book Deprec/Amort and Reg Amortizations	30,927,752	21,226,519	9,701,233
G-OTX	Taxes Other than FIT	17,529,159	14,418,122	3,111,037
	Net Operating Income Before FIT	42,861,010	26,345,805	16,515,205
G-INT	Less: Interest Expense	15,919,086	11,235,860	4,683,226
G-OTX	Less: Idaho ITC Deferral & Amortization	212,078	0	212,078
G-SCM	Schedule M Adjustments	(46,328,634)	(33,440,076)	(12,888,558)
	Taxable Net Operating Income	(19,174,632)	(18,330,131)	(844,501)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,026,673)	(3,849,328)	(177,345)
G-DTE	Deferred FIT	8,263,909	5,826,768	2,437,141
99	411400 Amortized Investment Tax Credit	(15,444)	(11,551)	(3,893)
	Total FIT/Deferred FIT & ITC	4,221,792	1,965,889	2,255,903

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
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RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended January 31, 2020
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	20,934,987	12,526,042	33,461,029	14,908,367	9,063,596	23,971,963	6,026,620	3,462,446	9,489,066
12	997001	Contributions In Aid of Construction	0	815,348	815,348	0	572,815	572,815	0	242,533	242,533
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	280,152	280,152	0	196,818	196,818	0	83,334	83,334
99	997010	Deferred Gas Credit and Refunds	(28,323,446)	0	(28,323,446)	(19,264,857)	0	(19,264,857)	(9,058,589)	0	(9,058,589)
12	997016	Redemption Expense Amortization	0	206,208	206,208	0	144,869	144,869	0	61,339	61,339
99	997018	DSM Tariff Rider	(376,609)	0	(376,609)	(178,694)	0	(178,694)	(197,915)	0	(197,915)
12	997020	FAS87 Current Pension Accrual	0	258,188	258,188	0	181,387	181,387	0	76,801	76,801
12	997027	Customer Uncollectibles	0	(587,098)	(587,098)	0	(412,460)	(412,460)	0	(174,638)	(174,638)
99	997031	Decoupling Mechanism	173,287	0	173,287	(177,916)	0	(177,916)	351,203	0	351,203
12	997032	Interest Rate Swaps	0	(2,143,720)	(2,143,720)	0	(1,506,049)	(1,506,049)	0	(637,671)	(637,671)
12	997035	Leases	0	12,661	12,661	0	9,191	9,191	0	3,470	3,470
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(41,945,512)	(41,945,512)	0	(29,468,400)	(29,468,400)	0	(12,477,112)	(12,477,112)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	190,267	0	190,267	204,823	0	204,823	(14,556)	0	(14,556)
12	997080	Book Transportation Depreciation	0	1,157,112	1,157,112	0	812,917	812,917	0	344,195	344,195
12	997081	Deferred Compensation	0	492,591	492,591	0	346,065	346,065	0	146,526	146,526
4	997082	Meal Disallowances	0	181,979	181,979	0	132,104	132,104	0	49,875	49,875
12	997083	Paid Time Off	0	115,331	115,331	0	81,025	81,025	0	34,306	34,306
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	(5,448,197)	(5,448,197)	0	(3,827,576)	(3,827,576)	0	(1,620,621)	(1,620,621)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	154,124	0	154,124	0	0	0	154,124	0	154,124
99	997105	WA Nat Gas Line Extension	(201,416)	0	(201,416)	(201,416)	0	(201,416)	0	0	0
99	997107	MDM System	(4,295,592)	0	(4,295,592)	(4,295,592)	0	(4,295,592)	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	(1,110,278)	0	(1,110,278)	(1,110,278)	0	(1,110,278)	0	0	0
99	997110	FISERVE	(687,027)	0	(687,027)	(463,692)	0	(463,692)	(223,335)	0	(223,335)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(49,705)	(49,705)	0	(21,046)	(21,046)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,489	134,489	0	94,484	94,484	0	40,005	40,005
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	121,945	0	121,945	0	0	0	121,945	0	121,945
12	997119	AFUDC Tax CPI	0	749,694	749,694	0	526,690	526,690	0	223,004	223,004
12	997120	Transportation Tax Disallowance	0	16,966	16,966	0	11,919	11,919	0	5,047	5,047
TOTAL SCHEDULE M ADJUSTMENTS			(13,080,117)	(33,248,517)	(46,328,634)	(10,349,766)	(23,090,310)	(33,440,076)	(2,730,351)	(10,158,207)	(12,888,558)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.235%	33.765%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL	6	Actual Therms Purchased	100.000%	68.255%	31.745%
G-ALL	11	Book Depreciation	100.000%	70.489%	29.511%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.254%	29.746%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended January 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,578,610	1,109,037	469,573
99	410100	Deferred Federal Income Tax Exp	6,852,919	4,850,433	2,002,486
		SUBTOTAL	8,431,529	5,959,470	2,472,059
12	411100	Deferred Federal Income Tax Expense - Allocated	(127,664)	(89,689)	(37,975)
99	411100	Deferred Federal Income Tax Exp	(39,956)	(43,013)	3,057
		SUBTOTAL	(167,620)	(132,702)	(34,918)
		Total Deferred Federal Income Tax Expense	8,263,909	5,826,768	2,437,141

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.254%	29.746%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	468,213	468,213	0	321,569	321,569	0	146,644	146,644
		TOTAL UNDERGROUND STORAGE TAX	0	468,213	468,213	0	321,569	321,569	0	146,644	146,644
		DISTRIBUTION									
99	408110	State Excise Tax	5,781,130	0	5,781,130	5,781,130	0	5,781,130	0	0	0
99	408120	Municipal Occupation & License Tax	6,481,638	0	6,481,638	5,342,584	0	5,342,584	1,139,054	0	1,139,054
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	4,530,708	0	4,530,708	2,874,026	0	2,874,026	1,656,682	0	1,656,682
99	409100	State Income Tax	(78,832)	96	(78,736)	0	70	70	(78,832)	26	(78,806)
99	411410	State Income Tax-ITC Deferred	228,908	0	228,908	0	0	0	228,908	0	228,908
99	411420	State Income Tax-ITC Amortization	(16,830)	0	(16,830)	0	0	0	(16,830)	0	(16,830)
		TOTAL DISTRIBUTION TAX	16,926,722	96	16,926,818	13,997,740	70	13,997,810	2,928,982	26	2,929,008
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	55,266	78,862	134,128	41,495	57,248	98,743	13,771	21,614	35,385
		TOTAL A&G TAX	55,266	78,862	134,128	41,495	57,248	98,743	13,771	21,614	35,385
		TOTAL TAXES OTHER THAN FIT	16,981,988	547,171	17,529,159	14,039,235	378,887	14,418,122	2,942,753	168,284	3,111,037

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 January 31, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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)	1,801,189	2,012,439	3,813,628	1,022,509	1,460,890	2,483,399	778,680	551,549	1,330,229
4	3031XX	Misc Intangible IT Plant (3031XX)	4,244,877	50,581,519	54,826,396	4,235,376	36,718,642	40,954,018	9,501	13,862,877	13,872,378
TOTAL INTANGIBLE PLANT			6,046,066	52,593,958	58,640,024	5,257,885	38,179,532	43,437,417	788,181	14,414,426	15,202,607
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,282,100	1,282,100	0	912,347	912,347	0	369,753	369,753
1	351XXX	Structures & Improvements	0	2,667,037	2,667,037	0	1,831,721	1,831,721	0	835,316	835,316
1	352XXX	Wells	0	20,189,018	20,189,018	0	13,865,818	13,865,818	0	6,323,200	6,323,200
1	353000	Lines	0	1,255,998	1,255,998	0	862,619	862,619	0	393,379	393,379
1	354000	Compressor Station Equipment	0	13,288,930	13,288,930	0	9,126,837	9,126,837	0	4,162,093	4,162,093
1	355000	Measuring & Regulating Equipment	0	1,530,122	1,530,122	0	1,050,888	1,050,888	0	479,234	479,234
1	356000	Purification Equipment	0	433,177	433,177	0	297,506	297,506	0	135,671	135,671
1	357000	Other Equipment	0	2,751,510	2,751,510	0	1,889,737	1,889,737	0	861,773	861,773
TOTAL UNDERGROUND STORAGE PLANT			0	43,397,892	43,397,892	0	29,837,473	29,837,473	0	13,560,419	13,560,419
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	456,861	0	456,861	345,020	0	345,020	111,841	0	111,841
6	375000	Structures & Improvements	1,282,490	0	1,282,490	807,621	0	807,621	474,869	0	474,869
6	376000	Mains	374,545,166	2,518,894	377,064,060	247,987,709	1,719,271	249,706,980	126,557,457	799,623	127,357,080
6	378000	Measuring & Reg Station Equip-General	6,562,392	(88)	6,562,304	4,133,352	(60)	4,133,292	2,429,040	(28)	2,429,012
6	379000	Measuring & Reg Station Equip-City Gate	6,369,616	0	6,369,616	1,880,189	0	1,880,189	4,489,427	0	4,489,427
6	380000	Services	271,260,837	0	271,260,837	186,669,235	0	186,669,235	84,591,602	0	84,591,602
6	381XXX	Meters	92,552,086	0	92,552,086	62,738,914	0	62,738,914	29,813,172	0	29,813,172
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	3,817,581	0	3,817,581	2,866,089	0	2,866,089	951,492	0	951,492
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			756,935,624	2,518,806	759,454,430	507,492,054	1,719,211	509,211,265	249,443,570	799,595	250,243,165
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,102,088	2,309,035	5,411,123	3,002,912	1,676,198	4,679,110	99,176	632,837	732,013
4	390XXX	Structures & Improvements	26,916,479	26,298,979	53,215,458	25,243,357	19,091,218	44,334,575	1,673,122	7,207,761	8,880,883
4	391XXX	Office Furniture & Equipment	2,145,626	18,398,511	20,544,137	2,134,459	13,356,031	15,490,490	11,167	5,042,480	5,053,647
4	392XXX	Transportation Equipment	12,652,087	4,139,366	16,791,453	9,876,807	3,004,890	12,881,697	2,775,280	1,134,476	3,909,756
4	393000	Stores Equipment	210,160	1,010,308	1,220,468	159,375	733,413	892,788	50,785	276,895	327,680
4	394000	Tools, Shop & Garage Equipment	2,396,854	6,665,700	9,062,554	1,890,296	4,838,832	6,729,128	506,558	1,826,868	2,333,426
4	395XXX	Laboratory Equipment	38,761	564,072	602,833	38,761	409,477	448,238	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,446,469	1,070,088	4,516,557	2,488,019	776,809	3,264,828	958,450	293,279	1,251,729
4	397XXX	Communications Equipment	3,835,553	13,494,240	17,329,793	2,649,312	9,795,874	12,445,186	1,186,241	3,698,366	4,884,607
4	398000	Miscellaneous Equipment	1,945	126,376	128,321	0	91,740	91,740	1,945	34,636	36,581
TOTAL GENERAL PLANT			54,746,022	74,076,675	128,822,697	47,483,298	53,774,482	101,257,780	7,262,724	20,302,193	27,564,917

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended January 31, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL PLANT IN SERVICE			817,727,712	172,587,331	990,315,043	560,233,237	123,510,698	683,743,935	257,494,475	49,076,633	306,571,108
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(16,898,084)	(16,898,084)	0	(11,605,604)	(11,605,604)	0	(5,292,480)	(5,292,480)
G-ADEP		Distribution Plant	(232,452,993)	(1,827,216)	(234,280,209)	(150,086,796)	(1,247,166)	(151,333,962)	(82,366,197)	(580,050)	(82,946,247)
G-ADEP		General Plant	(13,043,024)	(22,359,473)	(35,402,497)	(9,563,833)	(16,231,412)	(25,795,245)	(3,479,191)	(6,128,061)	(9,607,252)
TOTAL ACCUMULATED DEPRECIATION			(245,496,017)	(41,084,773)	(286,580,790)	(159,650,629)	(29,084,182)	(188,734,811)	(85,845,388)	(12,000,591)	(97,845,979)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(340,554)	(767,893)	(1,108,447)	(230,641)	(557,437)	(788,078)	(109,913)	(210,456)	(320,369)
G-AAMT		Misc IT Intangible Plant - 3031XX	(686,806)	(17,298,946)	(17,985,752)	(679,211)	(12,557,824)	(13,237,035)	(7,595)	(4,741,122)	(4,748,717)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	3	3	0	2	2	0	1	1
TOTAL ACCUMULATED AMORTIZATION			(1,027,360)	(18,066,836)	(19,094,196)	(909,852)	(13,115,259)	(14,025,111)	(117,508)	(4,951,577)	(5,069,085)
TOTAL ACCUMULATED DEPR/AMORT			(246,523,377)	(59,151,609)	(305,674,986)	(160,560,481)	(42,199,441)	(202,759,922)	(85,962,896)	(16,952,168)	(102,915,064)
NET GAS UTILITY PLANT before DFIT			571,204,335	113,435,722	684,640,057	399,672,756	81,311,257	480,984,013	171,531,579	32,124,465	203,656,044
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(110,633,396)	(110,633,396)	0	(77,724,386)	(77,724,386)	0	(32,909,010)	(32,909,010)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,151,698)	(18,151,698)	0	(13,172,702)	(13,172,702)	0	(4,978,996)	(4,978,996)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(322,789)	(322,789)	0	(234,322)	(234,322)	0	(88,467)	(88,467)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(42,635)	(42,635)	0	(30,950)	(30,950)	0	(11,685)	(11,685)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(368,298)	(368,298)	0	(258,744)	(258,744)	0	(109,554)	(109,554)
TOTAL ACCUMULATED DFIT			0	(129,518,816)	(129,518,816)	0	(91,421,104)	(91,421,104)	0	(38,097,712)	(38,097,712)
NET GAS UTILITY PLANT			571,204,335	(16,083,094)	555,121,241	399,672,756	(10,109,847)	389,562,909	171,531,579	(5,973,247)	165,558,332

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%	68.255%	31.745%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.254%	29.746%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended January 31, 2020	
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	571,204,335	(16,083,094)	555,121,241	399,672,756	(10,109,847)	389,562,909	171,531,579	(5,973,247)	165,558,332
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(684,268)	0	(684,268)	(684,268)	0	(684,268)	0	0	0
4	182332	Regulatory Asset - AFUDC	357,828	367,345	725,173	291,937	266,667	558,604	65,891	100,678	166,569
4	182318	Accumulated Amortization - AFUDC	(26,832)	(40,473)	(67,305)	(19,899)	(29,359)	(49,258)	(6,933)	(11,114)	(18,047)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	9,633,021	9,633,021	0	6,615,959	6,615,959	0	3,017,062	3,017,062
4	252000	Customer Advances	(1,698)	(3,635)	(5,333)	168	(2,639)	(2,471)	(1,866)	(996)	(2,862)
99	235199	Customer Deposits	(586,192)	0	(586,192)	(586,192)	0	(586,192)	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	10,331,701	0	10,331,701	10,331,701	0	10,331,701	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,169,657)	0	(2,169,657)	(2,169,657)	0	(2,169,657)	0	0	0
C-WKC		Working Capital	4,112,746	0	4,112,746	2,704,180	0	2,704,180	1,408,566	0	1,408,566
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	11,333,628	15,687,322	27,020,950	9,867,970	10,786,723	20,654,693	1,465,658	4,900,599	6,366,257
		NET RATE BASE	582,537,963	(395,772)	582,142,191	409,540,726	676,876	410,217,602	172,997,237	(1,072,648)	171,924,589

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended January 31, 2020	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	4,031,191	4,031,191											
	Steam (ED-ID)	3,514,353	3,514,353											
	Steam (ED-WA)	3,461,642	3,461,642											
	Hydro (ED-AN)	13,739,965	13,739,965											
	Other (ED-AN)	10,695,657	10,695,657											
	Total Electric Production	35,442,808	35,442,808											
Electric Transmission														
	ED-AN	14,725,425	14,725,425											
	ED-ID	818,322	818,322											
	ED-WA	421,106	421,106											
	Total Electric Transmission	15,964,853	15,964,853											
Electric Distribution														
	ED-AN	72,040	72,040											
	ED-ID	16,785,505	16,785,505											
	ED-WA	30,879,329	30,879,329											
	Total Electric Distribution	47,736,874	47,736,874											
Gas Underground Storage														
1	GD-AN	688,062	688,062		688,062	688,062		472,561	472,561		215,501	215,501		
	GD-OR	114,748		114,748										
	Total Gas Underground Storage	802,810	688,062	114,748	688,062	688,062		472,561	472,561		215,501	215,501		
Gas Distribution														
6	GD-AN	57,858	57,858			57,858		39,491	39,491		18,367	18,367		
	GD-ID	5,875,981	5,875,981		5,875,981	5,875,981				5,875,981		5,875,981		
	GD-WA	12,492,768	12,492,768		12,492,768	12,492,768	12,492,768		12,492,768					
	GD-OR	8,681,559		8,681,559										
	Total Gas Distribution	27,108,166	18,426,607	8,681,559	18,368,749	57,858	18,426,607	12,492,768	39,491	12,532,259	5,875,981	18,367	5,894,348	
General Plant														
	ED-AN	2,894,505	2,894,505											
	ED-ID	444,585	444,585											
	ED-WA	770,079	770,079											
7,4	CD-AA	22,639,482	15,807,566	4,727,350	2,104,566	4,727,350	4,727,350	3,431,725	3,431,725		1,295,625	1,295,625		
9,4	CD-AN	884,302	683,716	200,586		200,586	200,586	145,611	145,611		54,975	54,975		
9	CD-ID	445,466	344,421	101,045		101,045	101,045			101,045		101,045		
9	CD-WA	1,816,445	1,404,421	412,024		412,024	412,024	412,024		412,024				
8,4	GD-AA	360,103		248,586	111,517	248,586	248,586	180,456	180,456		68,130	68,130		
4	GD-AN	29,402		29,402		29,402	29,402	21,344	21,344		8,058	8,058		
	GD-ID	33,131		33,131		33,131	33,131			33,131		33,131		
	GD-WA	1,126,703		1,126,703		1,126,703	1,126,703	1,126,703		1,126,703				
	GD-OR	215,376		215,376										
	Total General Plant	31,659,579	22,349,293	6,878,827	2,431,459	1,672,903	5,205,924	6,878,827	1,538,727	3,779,136	5,317,863	134,176	1,426,788	1,560,964
	Total Depreciation Expense	158,715,090	121,493,828	25,993,496	11,227,766	20,041,652	5,951,844	25,993,496	14,031,495	4,291,188	18,322,683	6,010,157	1,660,656	7,670,813

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.680%		31.320%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Ratio	72.593%		27.407%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6	Actual Therms Purchased	68.255%		31.745%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended January 31, 2020	
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	908,824	908,824											
Misc Intangible Plt (303000) ED-AN	231,569	231,569											
Total Production/Transmission	1,140,393	1,140,393											
Distribution													
Franchises (302000) ED-WA	24,153	24,153											
Misc Intangible Plt (303000) ED-WA	5,866	5,866											
Total Distribution	30,019	30,019											
General Plant - 303000													
7,4 CD-AA	628,374	438,749	131,211	58,414		131,211	131,211		95,250	95,250		35,961	35,961
9,4 CD-AN	9,730	7,523	2,207			2,207	2,207		1,602	1,602		605	605
GD-ID	14,687		14,687		14,687		14,687				14,687		14,687
GD-WA	24,838		24,838		24,838		24,838	24,838		24,838			
GD-OR	7,380			7,380									
Total General Plant - 303000	685,009	446,272	172,943	65,794	39,525	133,418	172,943	24,838	96,852	121,690	14,687	36,566	51,253
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	30,347,192	21,189,320	6,336,797	2,821,075		6,336,797	6,336,797		4,600,071	4,600,071		1,736,726	1,736,726
9,4 CD-AN	87,688	67,798	19,890			19,890	19,890		14,439	14,439		5,451	5,451
9,4 CD-ID	7,831	6,055	1,776		1,776		1,776				1,776		1,776
9,4 CD-WA	3,756,268	2,904,234	852,034		852,034		852,034	852,034		852,034			0
ED-AN	2,762,440	2,762,440											
ED-ID	(35)	(35)											
ED-WA	207,717	207,717											
8,4 GD-AA	121,830		84,102	37,728		84,102	84,102		61,052	61,052		23,050	23,050
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	37,290,931	27,137,529	7,294,599	2,858,803	853,810	6,440,789	7,294,599	852,034	4,675,562	5,527,596	1,776	1,765,227	1,767,003
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	(39)	(27)	(8)	(4)		(8)	(8)		(6)	(6)		(2)	(2)
4 ED-AN	47,409	47,409											
GD-OR	0			0									
Total General Plant- 390200, 396200	47,370	47,382	(8)	(4)	(8)	(8)	(8)	(6)	(6)	(6)	(2)	(2)	(2)
Total Amortization Expense	39,193,722	28,801,595	7,467,534	2,924,593	893,335	6,574,199	7,467,534	876,872	4,772,408	5,649,280	16,463	1,801,791	1,818,254

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1	System Contract Demand	68.680%
8	Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4	Jurisdictional 4-Factor Rat	72.593%
9	Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			31.320%
							27.407%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended January 31, 2020	
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)	(119,774,098)	(119,774,098)											
	Steam (ED-ID)	(66,499,571)	(66,499,571)											
	Steam (ED-WA)	(124,095,018)	(124,095,018)											
	Hydro (ED-AN)	(141,684,511)	(141,684,511)											
	Other (ED-AN)	(134,288,284)	(134,288,284)											
	Total Electric Production	(586,341,482)	(586,341,482)											
Electric Transmission														
	ED-AN	(206,692,547)	(206,692,547)											
	ED-ID	(6,584,717)	(6,584,717)											
	ED-WA	(11,951,495)	(11,951,495)											
	Total Electric Transmission	(225,228,759)	(225,228,759)											
Electric Distribution														
	ED-AN	(220,644)	(220,644)											
	ED-ID	(226,359,501)	(226,359,501)											
	ED-WA	(359,660,403)	(359,660,403)											
	Total Electric Distribution	(586,240,548)	(586,240,548)											
Gas Underground Storage														
1	GD-AN	(16,898,084)	(16,898,084)		(16,898,084)	(16,898,084)		(11,605,604)	(11,605,604)		(5,292,480)	(5,292,480)		
	GD-OR	(1,230,584)		(1,230,584)										
	Total Gas Underground Storage	(18,128,668)	(16,898,084)	(1,230,584)	(16,898,084)	(16,898,084)		(11,605,604)	(11,605,604)		(5,292,480)	(5,292,480)		
Gas Distribution														
6	GD-AN	(1,827,216)	(1,827,216)		(1,827,216)	(1,827,216)		(1,247,166)	(1,247,166)		(580,050)	(580,050)		
	GD-ID	(82,366,197)	(82,366,197)		(82,366,197)	(82,366,197)				(82,366,197)		(82,366,197)		
	GD-WA	(150,086,796)	(150,086,796)		(150,086,796)	(150,086,796)	(150,086,796)		(150,086,796)					
	GD-OR	(115,787,078)		(115,787,078)										
	Total Gas Distribution	(350,067,287)	(234,280,209)	(115,787,078)	(232,452,993)	(1,827,216)	(234,280,209)	(150,086,796)	(1,247,166)	(151,333,962)	(82,366,197)	(580,050)	(82,946,247)	
General Plant														
	ED-AN	(38,326,848)	(38,326,848)											
	ED-ID	(10,776,926)	(10,776,926)											
	ED-WA	(20,066,121)	(20,066,121)											
7,4	CD-AA	(73,684,073)	(51,448,431)	(15,385,971)	(6,849,671)	(15,385,971)	(15,385,971)	(11,169,138)	(11,169,138)		(4,216,833)	(4,216,833)		
9,4	CD-AN	(10,477,909)	(8,101,205)	(2,376,704)		(2,376,704)	(2,376,704)	(1,725,321)	(1,725,321)		(651,383)	(651,383)		
9	CD-ID	(6,293,069)	(4,865,612)	(1,427,457)		(1,427,457)	(1,427,457)			(1,427,457)		(1,427,457)		
9	CD-WA	(5,120,041)	(3,958,662)	(1,161,379)		(1,161,379)	(1,161,379)	(1,161,379)		(1,161,379)		(1,161,379)		
8,4	GD-AA	(1,941,360)		(1,340,160)	(601,200)	(1,340,160)	(1,340,160)	(972,862)	(972,862)		(367,298)	(367,298)		
4	GD-AN	(3,256,638)		(3,256,638)		(3,256,638)	(3,256,638)	(2,364,091)	(2,364,091)		(892,547)	(892,547)		
	GD-ID	(2,051,734)		(2,051,734)		(2,051,734)	(2,051,734)			(2,051,734)		(2,051,734)		
	GD-WA	(8,402,454)		(8,402,454)		(8,402,454)	(8,402,454)	(8,402,454)		(8,402,454)		(8,402,454)		
	GD-OR	(4,818,358)		(4,818,358)										
	Total General Plant	(185,215,531)	(137,543,805)	(35,402,497)	(12,269,229)	(13,043,024)	(22,359,473)	(35,402,497)	(9,563,833)	(16,231,412)	(25,795,245)	(3,479,191)	(6,128,061)	(9,607,252)
	Total Accumulated Depreciation	(1,951,222,275)	(1,535,354,594)	(286,580,790)	(129,286,891)	(245,496,017)	(41,084,773)	(286,580,790)	(159,650,629)	(29,084,182)	(188,734,811)	(85,845,388)	(12,000,591)	(97,845,979)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 System Contract Demand	68.680%	31.320%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratio	72.593%	27.407%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%	6 Actual Therms Purchased	68.255%	31.745%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended January 31, 2020
Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

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
Production/Transmission													
Franchises (302000)	ED-AN	(12,513,888)	(12,513,888)										
Misc Intangible Plt (303000)	ED-AN	(1,984,299)	(1,984,299)										
Total Production/Transmission		(14,498,187)	(14,498,187)										
Distribution													
Franchises (302000)	ED-WA	(226,095)	(226,095)										
Misc Intangible Plt (303000)	ED-WA	(46,821)	(46,821)										
Total Distribution		(272,916)	(272,916)										
General Plant - 303000													
7,4	CD-AA	(3,555,619)	(2,482,640)	(742,449)	(330,530)		(742,449)	(742,449)		(538,966)	(538,966)	(203,483)	(203,483)
9,4	CD-AN	(112,172)	(86,728)	(25,444)			(25,444)	(25,444)		(18,471)	(18,471)	(6,973)	(6,973)
	GD-ID	(109,913)		(109,913)			(109,913)	(109,913)				(109,913)	(109,913)
	GD-WA	(230,641)		(230,641)			(230,641)	(230,641)	(230,641)		(230,641)		
	GD-OR	(101,014)			(101,014)								
Total General Plant - 303000		(4,109,359)	(2,569,368)	(1,108,447)	(431,544)	(340,554)	(767,893)	(1,108,447)	(230,641)	(557,437)	(788,078)	(109,913)	(210,456)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(80,872,780)	(56,467,803)	(16,887,044)	(7,517,933)		(16,887,044)	(16,887,044)		(12,258,812)	(12,258,812)	(4,628,232)	(4,628,232)
9,4	CD-AN	(68,169)	(52,706)	(15,463)			(15,463)	(15,463)		(11,225)	(11,225)	(4,238)	(4,238)
9	CD-ID	(33,485)	(25,890)	(7,595)			(7,594)	(7,594)	1		1	(7,595)	(7,595)
9	CD-WA	(2,994,364)	(2,315,152)	(679,212)			(679,212)	(679,212)	(679,212)		(679,212)	0	0
	ED-AN	(5,268,307)	(5,268,307)										
	ED-ID	22	22										
	ED-WA	(1,268,162)	(1,268,162)										
8,4	GD-AA	(574,283)		(396,439)	(177,844)		(396,439)	(396,439)		(287,787)	(287,787)	(108,652)	(108,652)
4	GD-AN	0		0			0	0		0	0	0	0
	GD-OR	0			0								
Total Miscellaneous IT Intangible Plant - 3031		(91,079,528)	(65,397,998)	(17,985,753)	(7,695,777)	(686,806)	(17,298,946)	(17,985,752)	(679,211)	(12,557,824)	(13,237,035)	(7,595)	(4,741,122)
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	13	9	3	1		3	3		2	2	1	1
9	CD-ID	0	0	0		0		0				0	0
9	CD-WA	0	0	0		0		0	0		0		
4	ED-AN	(172,694)	(172,694)										
	ED-WA	0	0										
	GD-WA	0		0		0		0	0		0		
	GD-OR	0			0								0
Total General Plant - 390200, 396200		(172,681)	(172,685)	3	1	0	3	3	0	2	2	0	1
Total Accumulated Amortization		(110,132,671)	(82,911,154)	(19,094,197)	(8,127,320)	(1,027,360)	(18,066,836)	(19,094,196)	(909,852)	(13,115,259)	(14,025,111)	(117,508)	(4,951,577)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	69.822%	20.882%	9.296%	1 System Contract Demand	68.680%	31.320%
8 Gas North/Oregon 4-Factor	0.000%	69.032%	30.968%	4 Jurisdictional 4-Factor Ratic	72.593%	27.407%
9 Elec/Gas North 4-Factor	77.318%	22.682%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2020	
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	504,105	119,052	362,279	22,774	504,105	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,797,921	0	0	0	0	2,797,921	0	0	0	2,797,921	0	0	0
99		GD-OR / AS	848,118	0	0	0	0	0	0	0	0	848,118	0	848,118	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,330,048	0	0	7,212,750	7,212,750	0	0	2,157,017	2,157,017	0	960,281	960,281	
9		CD-WA / ID / AN	2,011,129	698,731	338,049	518,165	1,554,945	204,991	99,176	152,017	456,184	0	0	0	
		TOTAL ACCOUNT	16,491,321	817,783	700,328	7,753,689	9,271,800	3,002,912	99,176	2,309,034	5,411,122	848,118	960,281	1,808,399	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,405,699	1,109,635	2,647,828	4,648,236	8,405,699	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	22,424,002	0	0	0	0	22,424,002	0	0	0	22,424,002	0	0	
99		GD-OR / AS	3,782,878	0	0	0	0	0	0	0	0	3,782,878	0	3,782,878	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	114,375,529	0	0	79,860,426	79,860,426	0	0	23,882,754	23,882,754	0	10,632,349	10,632,349	
9		CD-WA / ID / AN	30,457,620	9,610,019	5,702,983	8,235,916	23,548,918	2,819,355	1,673,122	2,416,225	6,908,702	0	0	0	
		TOTAL ACCOUNT	179,445,728	10,719,654	8,350,811	92,744,578	111,815,043	25,243,357	1,673,122	26,298,979	53,215,458	3,782,878	10,632,349	14,415,227	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,015,898	192,880	3,599	1,819,419	2,015,898	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	904,592	0	0	0	0	904,592	0	0	0	904,592	0	0	
99		GD-OR / AS	6,894	0	0	0	0	0	0	0	0	6,894	0	6,894	
8		GD-AA	283,516	0	0	0	0	0	0	195,717	195,717	0	87,799	87,799	
7		CD-AA	86,885,154	0	0	60,665,821	60,665,821	0	0	18,142,489	18,142,489	0	8,076,844	8,076,844	
9		CD-WA / ID / AN	5,737,069	4,192,112	38,063	205,554	4,435,729	1,229,868	11,167	60,305	1,301,340	0	0	0	
		TOTAL ACCOUNT	95,833,123	4,384,992	41,662	62,690,794	67,117,448	2,134,460	11,167	18,398,511	20,544,138	6,894	8,164,643	8,171,537	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	47,749,252	22,873,575	9,601,163	15,274,514	47,749,252	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,694,443	0	0	0	0	9,310,011	2,541,614	1,842,818	13,694,443	0	0	0	
99		GD-OR / AS	3,969,075	0	0	0	0	0	0	0	0	3,969,075	0	3,969,075	
8		GD-AA	49,044	0	0	0	0	0	0	33,856	33,856	0	15,188	15,188	
7		CD-AA	7,320,922	0	0	5,111,687	5,111,687	0	0	1,528,682	1,528,682	0	680,553	680,553	
9		CD-WA / ID / AN	6,764,857	1,931,974	796,472	2,501,939	5,230,385	566,796	233,666	734,010	1,534,472	0	0	0	
		TOTAL ACCOUNT	79,547,593	24,805,549	10,397,635	22,888,140	58,091,324	9,876,807	2,775,280	4,139,366	16,791,453	3,969,075	695,741	4,664,816	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2020	
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	390,225	940	1,290	387,995	390,225	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	87,173	0	0	0	0	87,173	0	0	0	87,173	0	0	0
99		GD-OR / AS	24,481	0	0	0	0	0	0	0	0	24,481	0	0	24,481
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	4,996,236	246,109	173,107	3,443,724	3,862,940	72,203	50,785	1,010,308	1,133,296	0	0	0	0
		TOTAL ACCOUNT	5,498,115	247,049	174,397	3,831,719	4,253,165	159,376	50,785	1,010,308	1,220,469	24,481	0	0	24,481
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,780,645	731,822	216,548	4,832,275	5,780,645	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,614,981	0	0	0	0	1,887,669	286,440	440,872	2,614,981	0	0	0	0
99		GD-OR / AS	885,711	0	0	0	0	0	0	0	0	885,711	0	0	885,711
8		GD-AA	4,994,155	0	0	0	0	0	0	3,447,565	3,447,565	0	1,546,590	0	1,546,590
7		CD-AA	13,088,702	0	0	9,138,924	9,138,924	0	0	2,733,052	2,733,052	0	1,216,726	0	1,216,726
9		CD-WA / ID / AN	1,176,907	8,955	750,294	150,700	909,949	2,627	220,119	44,212	266,958	0	0	0	0
		TOTAL ACCOUNT	28,541,101	740,777	966,842	14,121,899	15,829,518	1,890,296	506,559	6,665,701	9,062,556	885,711	2,763,316	0	3,649,027
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	115,906	0	0	115,906	115,906	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	115,906	0	0	115,906	115,906	0	0	0	0	0	0	0	0
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,557,621	363,439	13,580	1,180,602	1,557,621	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	133,678	0	0	0	0	38,761	0	94,917	133,678	0	0	0	0
99		GD-OR / AS	41,396	0	0	0	0	0	0	0	0	41,396	0	0	41,396
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	0	63,537
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	0	145,809
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,506,381	363,439	13,580	2,275,786	2,652,805	38,761	0	564,073	602,834	41,396	209,346	0	250,742

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended January 31, 2020	
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	31,965,164	13,972,097	9,494,331	8,498,736	31,965,164	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,082,781	0	0	0	0	2,414,507	847,685	820,589	4,082,781	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	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,425,847	250,572	377,554	474,296	1,102,422	73,512	110,766	139,147	323,425	0	0	0	
		TOTAL ACCOUNT	38,046,105	14,222,669	9,871,885	9,342,032	33,436,586	2,488,019	958,451	1,070,088	4,516,558	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	53,228,714	11,217,731	6,565,872	35,445,111	53,228,714	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,117,224	0	0	0	0	780,416	336,401	407	1,117,224	0	0	0	
99		GD-OR / AS	1,129,172	0	0	0	0	0	0	0	0	1,129,172	0	1,129,172	
8		GD-AA	663,484	0	0	0	0	0	0	458,016	458,016	0	205,468	205,468	
7		CD-AA	55,890,503	0	0	39,024,426	39,024,426	0	0	11,670,496	11,670,496	0	5,195,581	5,195,581	
9		CD-WA / ID / AN	18,004,925	6,370,298	2,896,755	4,653,815	13,920,868	1,868,896	849,840	1,365,321	4,084,057	0	0	0	
		TOTAL ACCOUNT	130,034,022	17,588,029	9,462,627	79,123,352	106,174,008	2,649,312	1,186,241	13,494,240	17,329,793	1,129,172	5,401,049	6,530,221	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	193,562	0	6,846	186,716	193,562	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	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	605,219	0	0	422,582	422,582	0	0	126,376	126,376	0	56,261	56,261	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	809,722	0	13,475	609,298	622,773	0	1,945	126,376	128,321	2,367	56,261	58,628	
		TOTAL GENERAL PLANT	577,869,117	73,889,941	39,993,242	295,497,193	409,380,376	47,483,300	7,262,726	74,076,676	128,822,702	10,733,926	28,932,113	39,666,039	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.822%	20.882%	9.296%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.032%	30.968%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.318%	22.682%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended January 31, 2020	
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	10,966,041	479,443	0	10,486,598	10,966,041	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,801,189	0	0	0	0	1,022,509	778,680	0	1,801,189	0	0	
99		GD-OR / AS	423,627	0	0	0	0	0	0	0	0	423,627	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,426,853	0	0	6,582,112	6,582,112	0	0	1,968,421	1,968,421	0	876,320	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	22,811,768	479,443	0	17,218,750	17,698,193	1,022,509	778,680	2,012,439	3,813,628	423,627	876,320	1,299,947
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,323,483	1,341,005	(125)	13,982,603	15,323,483	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	687,532	0	0	0	0	0	0	474,617	474,617	0	212,915	
7		CD-AA	106,201,435	0	0	74,153,028	74,153,028	0	0	22,175,922	22,175,922	0	9,872,485	
9		CD-WA / ID / AN	450,844	(32)	32,384	316,227	348,579	(9)	9,501	92,773	102,265	0	0	
		TOTAL ACCOUNT	122,663,294	1,340,973	32,259	88,451,858	89,825,090	(9)	9,501	22,743,312	22,752,804	0	10,085,400	10,085,400
	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	296,376	0	0	206,939	206,939	0	0	61,886	61,886	0	27,551	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	296,376	0	0	206,939	206,939	0	0	61,886	61,886	0	27,551	27,551
	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	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended January 31, 2020	
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		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	30,171,163	0	0	21,066,411	21,066,411	0	0	6,300,041	6,300,041	0	2,804,711	2,804,711
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,171,163	0	0	21,066,411	21,066,411	0	0	6,300,041	6,300,041	0	2,804,711	2,804,711
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	128,604	128,604	0	0	128,604	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	2,019,630	0	0	1,410,166	1,410,166	0	0	421,719	421,719	0	187,745	187,745
9		CD-WA / ID / AN	18,672,068	14,436,683	0	0	14,436,683	4,235,385	0	0	4,235,385	0	0	0
		TOTAL ACCOUNT	20,820,302	14,565,287	0	1,410,166	15,975,453	4,235,385	0	421,719	4,657,104	0	187,745	187,745
	TOTAL		297,594,107	16,385,703	32,259	198,757,495	215,175,457	5,257,885	788,181	52,593,961	58,640,027	423,627	23,354,996	23,778,623

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.822%	20.882%	9.296%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.032%	30.968%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.318%	22.682%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 31, 2020 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(86,077,546)	(60,101,925)	(17,973,852)	(8,001,769)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(784,048)	(606,202)	(177,846)	0
7	282919 CD-AA	(1,545,851)	(1,079,360)	(322,789)	(143,702)
7	283750 CD-AA	(204,177)	(142,563)	(42,634)	(18,980)
	Total	(88,611,622)	(61,930,050)	(18,517,121)	(8,164,451)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	69.822%	20.882%	9.296%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.032%	30.968%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.318%	22.682%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended January 31, 2020
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	3,841,943	3,841,943	0	0	0	0	3,841,943
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	29	29	0	0	0	0	29
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,285)	(3,285)	0	0	0	0	(3,285)
7/4	154560 Supply Chain Invoice Price Variance	0	0	47	47	0	0	0	0	47
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	46,499,796	22,520,713	0	69,020,509	43,795,616	21,112,147	2,704,180	1,408,566	0
TOTAL		46,499,796	22,520,713	3,838,734	72,859,243	43,795,616	21,112,147	2,704,180	1,408,566	3,838,734

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	69.822%	20.882%	9.296%	30.811%	27.407%	100.000%
99	Not Allocated						