

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,853,279	24,575,505	14,277,774
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	38,853,279	24,575,505	14,277,774
G-APL	Gas Net Adjusted Rate Base	619,408,869	438,198,152	181,210,717
	RATE OF RETURN	6.273%	5.608%	7.879%

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
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	100.000%	68.680%	31.320%
2	Input	Number of Customers Percent	1-01-2020 thru 01-31-2020	258,308 100.000%	170,959 66.184%	87,349 33.816%
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
Ending Balance Basis

Report ID:
G-ALL-12E

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%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2020
Ending Balance Basis

Report ID:
G-ALL-12E

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
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2020
Ending Balance Basis

Report ID:
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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 293,285,519 100.000%	Washington 200,285,801 68.290%	Idaho 92,999,718 31.710%	
11	Book Depreciation Percent	02-01-2019 thru 01-31-2020	25,993,497 100.000%	18,322,684 70.489%	7,670,813 29.511%	
12	Net Gas Plant (before ADFIT) Percent	1-01-2020 thru 01-31-2020	715,355,178 100.000%	505,380,445 70.647%	209,974,733 29.353%	
13	G-PLT Net Gas General Plant Percent	1-01-2020 thru 01-31-2020	99,436,823 100.000%	80,695,140 81.152%	18,741,683 18.848%	
14	Net Allocated Schedule M's Percent	02-01-2019 thru 01-31-2020	-33,248,516 100.000%	-23,270,968 69.991%	-9,977,548 30.009%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2020	
Ending Balance 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-12E
For Twelve Months Ended January 31, 2020	
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	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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	113,079	113,079	0	74,840	74,840	0	38,239	38,239
2	902000	Meter Reading Expenses	1,631,520	135,794	1,767,314	1,481,268	89,874	1,571,142	150,252	45,920	196,172
2	903XXX	Customer Records & Collection Expenses	1,657,411	4,890,449	6,547,860	1,118,342	3,236,695	4,355,037	539,069	1,653,754	2,192,823
2	904000	Uncollectible Accounts	0	107,869	107,869	0	71,392	71,392	0	36,477	36,477
2	905000	Misc Customer Accounts	0	145,748	145,748	0	96,462	96,462	0	49,286	49,286
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,288,931	5,392,939	8,681,870	2,599,610	3,569,263	6,168,873	689,321	1,823,676	2,512,997
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,261,661	137,365	10,399,026	8,763,705	90,914	8,854,619	1,497,956	46,451	1,544,407
2	909000	Advertising	32,802	914,886	947,688	32,802	605,508	638,310	0	309,378	309,378
2	910000	Misc Customer Service & Info Exp	0	179,714	179,714	0	118,942	118,942	0	60,772	60,772
TOTAL CUSTOMER SERVICE & INFO EXP			10,294,463	1,231,965	11,526,428	8,796,507	815,364	9,611,871	1,497,956	416,601	1,914,557
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2020	
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	1,672,903	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	58,592	88,047	13,319	24,344	37,663
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)	8,667,384	8,320,768	351,906	3,274,537	3,626,443
	TOTAL ADMIN & GENERAL EXPENSES	1,962,047	32,422,548	34,384,595	1,154,910	23,534,885	24,689,795	807,137	8,887,663	9,694,800
	TOTAL EXPENSES BEFORE FIT	211,054,610	49,226,095	260,280,705	149,141,446	35,049,122	184,190,568	61,913,164	14,176,973	76,090,137
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,861,012			26,348,859			16,512,153
G-FIT	FEDERAL INCOME TAX			(4,240,734)			(4,047,566)			(193,168)
G-FIT	DEFERRED FEDERAL INCOME TAX			8,263,911			5,832,471			2,431,440
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(15,444)			(11,551)			(3,893)
	GAS NET OPERATING INCOME (LOSS)			38,853,279			24,575,505			14,277,774

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.184%	33.816%
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-495-12E
For Twelve Months Ended January 31, 2020	
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	1,017,974	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-804-12E
For Twelve Months Ended January 31, 2020	
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	132,924,745	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-908-12E
For Twelve Months Ended January 31, 2020	
Ending Balance 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	90,914	285,432	49,998	46,451	96,449
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	90,914	8,854,619	1,497,956	46,451	1,544,407

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.184%	33.816%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended January 31, 2020 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		5.150%	5.121%
	Total Cost of Debt		2.739%	2.724%
	Total Weighted Cost		2.739%	2.724%
G-APL	Net Rate Base	619,408,869	438,198,152	181,210,717
	Interest Deduction for FIT Calculation	16,938,427	12,002,247	4,936,180
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended January 31, 2020	
Ending Balance 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	211,823,794	148,545,601	63,278,193
G-OPS	Book Deprec/Amort and Reg Amortizations	30,927,752	21,226,845	9,700,907
G-OTX	Taxes Other than FIT	17,529,159	14,418,122	3,111,037
	Net Operating Income Before FIT	42,861,012	26,348,859	16,512,153
G-INT	Less: Interest Expense	16,938,427	12,002,247	4,936,180
G-OTX	Less: Idaho ITC Deferral & Amortization	212,078	0	212,078
G-SCM	Schedule M Adjustments	(46,328,634)	(33,620,735)	(12,707,899)
	Taxable Net Operating Income	(20,193,971)	(19,274,123)	(919,848)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(4,240,734)	(4,047,566)	(193,168)
G-DTE	Deferred FIT	8,263,911	5,832,471	2,431,440
99	411400 Amortized Investment Tax Credit	(15,444)	(11,551)	(3,893)
	Total FIT/Deferred FIT & ITC	4,007,733	1,773,354	2,234,379
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended January 31, 2020
Ending Balance Basis

Report ID:
G-SCM-12E

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	576,019	576,019	0	239,329	239,329
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	197,919	197,919	0	82,233	82,233
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	145,680	145,680	0	60,528	60,528
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	182,402	182,402	0	75,786	75,786
12	997027	Customer Uncollectibles	0	(587,098)	(587,098)	0	(414,767)	(414,767)	0	(172,331)	(172,331)
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	(1,514,474)	(1,514,474)	0	(629,246)	(629,246)
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	(29,633,246)	(29,633,246)	0	(12,312,266)	(12,312,266)
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	817,465	817,465	0	339,647	339,647
12	997081	Deferred Compensation	0	492,590	492,590	0	348,000	348,000	0	144,590	144,590
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	81,478	81,478	0	33,853	33,853
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	(3,848,988)	(3,848,988)	0	(1,599,209)	(1,599,209)
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	(49,983)	(49,983)	0	(20,768)	(20,768)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,490	134,490	0	95,013	95,013	0	39,477	39,477
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	529,636	529,636	0	220,058	220,058
12	997120	Transportation Tax Disallowance	0	16,966	16,966	0	11,986	11,986	0	4,980	4,980
		TOTAL SCHEDULE M ADJUSTMENTS	(13,080,117)	(33,248,517)	(46,328,634)	(10,349,766)	(23,270,969)	(33,620,735)	(2,730,351)	(9,977,548)	(12,707,899)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.184%	33.816%
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)	100.000%	70.647%	29.353%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended January 31, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,578,611	1,115,241	463,370
99	410100	Deferred Federal Income Tax Exp	6,852,919	4,850,433	2,002,486
		SUBTOTAL	8,431,530	5,965,674	2,465,856
12	411100	Deferred Federal Income Tax Expense - Allocated	(127,663)	(90,190)	(37,473)
99	411100	Deferred Federal Income Tax Exp	(39,956)	(43,013)	3,057
		SUBTOTAL	(167,619)	(133,203)	(34,416)
		Total Deferred Federal Income Tax Expense	8,263,911	5,832,471	2,431,440

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.647%	29.353%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended January 31, 2020	
Ending Balance 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
 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
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	975,190	1,997,104	772,201	368,177	1,140,378
4	3031XX	Misc Intangible IT Plant (3031XX)	4,252,283	52,800,529	57,052,812	4,243,021	38,329,488	42,572,509	9,262	14,471,041	14,480,303
		TOTAL INTANGIBLE PLANT	6,046,398	54,143,896	60,190,294	5,264,935	39,304,678	44,569,613	781,463	14,839,218	15,620,681
		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	1,585,791	1,585,791	0	1,089,121	1,089,121	0	496,670	496,670
1	352XXX	Wells	0	22,228,305	22,228,305	0	15,266,400	15,266,400	0	6,961,905	6,961,905
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	14,101,522	14,101,522	0	9,684,925	9,684,925	0	4,416,597	4,416,597
1	355000	Measuring & Regulating Equipment	0	710,377	710,377	0	487,887	487,887	0	222,490	222,490
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,723,995	1,723,995	0	1,184,040	1,184,040	0	539,955	539,955
		TOTAL UNDERGROUND STORAGE PLANT	0	44,246,913	44,246,913	0	30,420,580	30,420,580	0	13,826,333	13,826,333
		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	385,676,567	2,517,883	388,194,450	255,646,749	1,718,581	257,365,330	130,029,818	799,302	130,829,120
6	378000	Measuring & Reg Station Equip-General	6,682,437	0	6,682,437	4,159,168	0	4,159,168	2,523,269	0	2,523,269
6	379000	Measuring & Reg Station Equip-City Gate	6,347,700	0	6,347,700	1,884,544	0	1,884,544	4,463,156	0	4,463,156
6	380000	Services	279,172,985	0	279,172,985	191,340,982	0	191,340,982	87,832,003	0	87,832,003
6	381XXX	Meters	100,632,257	0	100,632,257	69,583,543	0	69,583,543	31,048,714	0	31,048,714
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	3,887,005	0	3,887,005	2,940,608	0	2,940,608	946,397	0	946,397
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	784,486,116	2,517,883	787,003,999	526,888,964	1,718,581	528,607,545	257,597,152	799,302	258,396,454
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,373,930	2,620,162	5,994,092	3,274,754	1,902,054	5,176,808	99,176	718,108	817,284
4	390XXX	Structures & Improvements	30,220,973	28,635,765	58,856,738	28,546,972	20,787,561	49,334,533	1,674,001	7,848,204	9,522,205
4	391XXX	Office Furniture & Equipment	2,306,737	18,295,037	20,601,774	2,301,777	13,280,916	15,582,693	4,960	5,014,121	5,019,081
4	392XXX	Transportation Equipment	12,684,252	4,367,668	17,051,920	9,717,361	3,170,621	12,887,982	2,966,891	1,197,047	4,163,938
4	393000	Stores Equipment	185,216	979,389	1,164,605	137,609	710,968	848,577	47,607	268,421	316,028
4	394000	Tools, Shop & Garage Equipment	2,409,356	6,783,953	9,193,309	1,918,722	4,924,675	6,843,397	490,634	1,859,278	2,349,912
4	395XXX	Laboratory Equipment	64,589	564,072	628,661	64,589	409,477	474,066	0	154,595	154,595
4	396XXX	Power Operated Equipment	3,528,556	1,077,797	4,606,353	2,561,393	782,405	3,343,798	967,163	295,392	1,262,555
4	397XXX	Communications Equipment	4,114,800	14,050,001	18,164,801	2,984,443	10,199,317	13,183,760	1,130,357	3,850,684	4,981,041
4	398000	Miscellaneous Equipment	1,945	128,990	130,935	0	93,638	93,638	1,945	35,352	37,297
		TOTAL GENERAL PLANT	58,890,354	77,502,834	136,393,188	51,507,620	56,261,632	107,769,252	7,382,734	21,241,202	28,623,936

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended January 31, 2020
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
TOTAL PLANT IN SERVICE			849,422,868	178,411,526	1,027,834,394	583,661,519	127,705,471	711,366,990	265,761,349	50,706,055	316,467,404
ACCUMULATED DEPRECIATION											
G-ADEP		Underground Storage	0	(17,214,292)	(17,214,292)	0	(11,822,776)	(11,822,776)	0	(5,391,516)	(5,391,516)
G-ADEP		Distribution Plant	(234,050,162)	(1,855,808)	(235,905,970)	(149,282,456)	(1,266,682)	(150,549,138)	(84,767,706)	(589,126)	(85,356,832)
G-ADEP		General Plant	(13,960,676)	(22,995,689)	(36,956,365)	(10,380,852)	(16,693,260)	(27,074,112)	(3,579,824)	(6,302,429)	(9,882,253)
TOTAL ACCUMULATED DEPRECIATION			(248,010,838)	(42,065,789)	(290,076,627)	(159,663,308)	(29,782,718)	(189,446,026)	(88,347,530)	(12,283,071)	(100,630,601)
ACCUMULATED AMORTIZATION											
G-AAMT		General Plant - 303000	(359,413)	(825,918)	(1,185,331)	(242,972)	(599,559)	(842,531)	(116,441)	(226,359)	(342,800)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,109,928)	(20,107,329)	(21,217,257)	(1,101,476)	(14,596,513)	(15,697,989)	(8,452)	(5,510,816)	(5,519,268)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
TOTAL ACCUMULATED AMORTIZATION			(1,469,341)	(20,933,247)	(22,402,588)	(1,344,448)	(15,196,072)	(16,540,520)	(124,893)	(5,737,175)	(5,862,068)
TOTAL ACCUMULATED DEPR/AMORT			(249,480,179)	(62,999,036)	(312,479,215)	(161,007,756)	(44,978,790)	(205,986,546)	(88,472,423)	(18,020,246)	(106,492,669)
NET GAS UTILITY PLANT before DFIT			599,942,689	115,412,490	715,355,179	422,653,763	82,726,681	505,380,444	177,288,926	32,685,809	209,974,735
ACCUMULATED DFIT											
12	282900	ADFIT - Gas Plant In Service	0	(111,642,449)	(111,642,449)	0	(78,872,041)	(78,872,041)	0	(32,770,408)	(32,770,408)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,098,062)	(18,098,062)	0	(13,134,395)	(13,134,395)	0	(4,963,667)	(4,963,667)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(420,379)	(420,379)	0	(305,166)	(305,166)	0	(115,213)	(115,213)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(1,951)	(1,951)	0	(1,416)	(1,416)	0	(535)	(535)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(346,291)	(346,291)	0	(244,644)	(244,644)	0	(101,647)	(101,647)
TOTAL ACCUMULATED DFIT			0	(130,509,132)	(130,509,132)	0	(92,557,662)	(92,557,662)	0	(37,951,470)	(37,951,470)
NET GAS UTILITY PLANT			599,942,689	(15,096,642)	584,846,047	422,653,763	(9,830,981)	412,822,782	177,288,926	(5,265,661)	172,023,265

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)	100.000%	70.647%	29.353%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended January 31, 2020	
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	599,942,689	(15,096,642)	584,846,047	422,653,763	(9,830,981)	412,822,782	177,288,926	(5,265,661)	172,023,265
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(1,972,186)	0	(1,972,186)	(1,972,186)	0	(1,972,186)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,341,158	2,404,403	3,745,561	942,745	1,745,428	2,688,173	398,413	658,975	1,057,388
4	182318	Accumulated Amortization - AFUDC	(166,373)	(292,390)	(458,763)	(112,020)	(212,116)	(324,136)	(54,353)	(80,274)	(134,627)
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	8,641,354	8,641,354	0	5,934,882	5,934,882	0	2,706,472	2,706,472
4	252000	Customer Advances	0	(912)	(912)	0	(662)	(662)	0	(250)	(250)
99	235199	Customer Deposits	(628,086)	0	(628,086)	(628,086)	0	(628,086)	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	10,296,029	0	10,296,029	10,296,029	0	10,296,029	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,162,166)	0	(2,162,166)	(2,162,166)	0	(2,162,166)	0	0	0
C-WKC		Working Capital	11,370,927	0	11,370,927	7,607,427	0	7,607,427	3,763,500	0	3,763,500
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	18,079,303	16,483,519	34,562,822	13,971,743	11,403,627	25,375,370	4,107,560	5,079,892	9,187,452
		NET RATE BASE	618,021,992	1,386,877	619,408,869	436,625,506	1,572,646	438,198,152	181,396,486	(185,769)	181,210,717

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-12E
For Twelve Months Ended January 31, 2020	
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	
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
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended January 31, 2020
Ending Balance Basis

Report ID:
G-AMTX-12E

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	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								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
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)		(6)	(6)		(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-12E
For Twelve Months Ended January 31, 2020	
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	
Electric Production														
	Steam (ED-AN)	(71,188,656)	(71,188,656)											
	Steam (ED-ID)	(85,665,775)	(85,665,775)											
	Steam (ED-WA)	(158,399,492)	(158,399,492)											
	Hydro (ED-AN)	(145,914,764)	(145,914,764)											
	Other (ED-AN)	(139,551,338)	(139,551,338)											
	Total Electric Production	(600,720,025)	(600,720,025)											
Electric Transmission														
	ED-AN	(207,332,299)	(207,332,299)											
	ED-ID	(8,689,832)	(8,689,832)											
	ED-WA	(15,263,639)	(15,263,639)											
	Total Electric Transmission	(231,285,770)	(231,285,770)											
Electric Distribution														
	ED-AN	(251,868)	(251,868)											
	ED-ID	(233,164,223)	(233,164,223)											
	ED-WA	(361,140,746)	(361,140,746)											
	Total Electric Distribution	(594,556,837)	(594,556,837)											
Gas Underground Storage														
1	GD-AN	(17,214,292)	(17,214,292)		(17,214,292)	(17,214,292)		(11,822,776)	(11,822,776)		(5,391,516)	(5,391,516)		
	GD-OR	(1,288,054)		(1,288,054)										
	Total Gas Underground Storage	(18,502,346)		(17,214,292)		(17,214,292)		(11,822,776)	(11,822,776)		(5,391,516)	(5,391,516)		
Gas Distribution														
6	GD-AN	(1,855,808)	(1,855,808)		(1,855,808)	(1,855,808)		(1,266,682)	(1,266,682)		(589,126)	(589,126)		
	GD-ID	(84,767,706)	(84,767,706)		(84,767,706)	(84,767,706)				(84,767,706)		(84,767,706)		
	GD-WA	(149,282,456)	(149,282,456)		(149,282,456)	(149,282,456)		(149,282,456)	(149,282,456)					
	GD-OR	(118,856,948)		(118,856,948)										
	Total Gas Distribution	(354,762,918)		(235,905,970)		(234,050,162)		(1,855,808)	(235,905,970)		(149,282,456)	(1,266,682)	(150,549,138)	
General Plant														
	ED-AN	(35,753,617)	(35,753,617)											
	ED-ID	(11,100,768)	(11,100,768)											
	ED-WA	(20,175,397)	(20,175,397)											
7,4	CD-AA	(79,219,084)	(55,313,141)	(16,541,737)	(7,364,206)	(16,541,737)	(16,541,737)		(12,008,143)	(12,008,143)		(4,533,594)	(4,533,594)	
9,4	CD-AN	(7,554,226)	(5,840,701)	(1,713,525)		(1,713,525)	(1,713,525)		(1,243,899)	(1,243,899)		(469,626)	(469,626)	
9	CD-ID	(6,474,201)	(5,005,658)	(1,468,543)		(1,468,543)	(1,468,543)				(1,468,543)		(1,468,543)	
9	CD-WA	(5,805,444)	(4,488,595)	(1,316,849)		(1,316,849)	(1,316,849)	(1,316,849)				(1,316,849)		
8,4	GD-AA	(1,936,808)		(1,337,017)	(599,791)	(1,337,017)	(1,337,017)		(970,581)	(970,581)		(366,436)	(366,436)	
4	GD-AN	(3,403,410)	(3,403,410)			(3,403,410)	(3,403,410)		(2,470,637)	(2,470,637)		(932,773)	(932,773)	
	GD-ID	(2,111,281)	(2,111,281)			(2,111,281)	(2,111,281)				(2,111,281)		(2,111,281)	
	GD-WA	(9,064,003)	(9,064,003)			(9,064,003)	(9,064,003)	(9,064,003)						
	GD-OR	(4,992,024)		(4,992,024)										
	Total General Plant	(187,590,263)	(137,677,877)	(36,956,365)	(12,956,021)	(13,960,676)	(22,995,689)	(36,956,365)	(10,380,852)	(16,693,260)	(27,074,112)	(3,579,824)	(6,302,429)	(9,882,253)
	Total Accumulated Depreciation	(1,987,418,159)	(1,564,240,509)	(290,076,627)	(133,101,023)	(248,010,838)	(42,065,789)	(290,076,627)	(159,663,308)	(29,782,718)	(189,446,026)	(88,347,530)	(12,283,071)	(100,630,601)

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
Ending Balance Basis

Report ID:
G-AAMT-12E

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	(12,973,088)	(12,973,088)										
Misc Intangible Plt (303000)	ED-AN	(2,087,610)	(2,087,610)										
Total Production/Transmission		(15,060,698)	(15,060,698)										
Distribution													
Franchises (302000)	ED-WA	(197,846)	(197,846)										
Misc Intangible Plt (303000)	ED-WA	(49,028)	(49,028)										
Total Distribution		(246,874)	(246,874)										
General Plant - 303000													
7,4	CD-AA	(3,828,218)	(2,672,977)	(799,370)	(355,871)		(799,370)	(799,370)		(580,287)	(580,287)	(219,083)	(219,083)
9,4	CD-AN	(117,037)	(90,489)	(26,548)			(26,548)	(26,548)		(19,272)	(19,272)	(7,276)	(7,276)
	GD-ID	(116,441)		(116,441)		(116,441)		(116,441)				(116,441)	(116,441)
	GD-WA	(242,972)		(242,972)		(242,972)		(242,972)	(242,972)		(242,972)		
	GD-OR	(101,884)		(101,884)									
Total General Plant - 303000		(4,406,552)	(2,763,466)	(1,185,331)	(457,755)	(359,413)	(825,918)	(1,185,331)	(242,972)	(599,559)	(842,531)	(116,441)	(226,359)
Miscellaneous IT Intangible Plant - 3031XX													
7,4	CD-AA	(94,486,695)	(65,973,445)	(19,729,767)	(8,783,483)		(19,729,767)	(19,729,767)		(14,322,429)	(14,322,429)	(5,407,338)	(5,407,338)
9,4	CD-AN	(112,960)	(87,338)	(25,622)			(25,622)	(25,622)		(18,600)	(18,600)	(7,022)	(7,022)
9	CD-ID	(37,261)	(28,809)	(8,452)		(8,452)		(8,452)	0	0	0	(8,452)	(8,452)
9	CD-WA	(4,855,955)	(3,754,479)	(1,101,476)		(1,101,476)		(1,101,476)	(1,101,476)		(1,101,476)	0	0
	ED-AN	(6,094,995)	(6,094,995)										
	ED-ID	179	179										
	ED-WA	28,701	28,701										
8,4	GD-AA	(509,822)		(351,940)	(157,882)		(351,940)	(351,940)		(255,484)	(255,484)	(96,456)	(96,456)
4	GD-AN	0		0		0	0	0		0	0	0	0
	GD-OR	0		0		0	0	0		0	0	0	0
Total Miscellaneous IT Intangible Plant - 3031		(106,068,808)	(75,910,186)	(21,217,257)	(8,941,365)	(1,109,928)	(20,107,329)	(21,217,257)	(1,101,476)	(14,596,513)	(15,697,989)	(8,452)	(5,510,816)
Gas Underground Storage													
1	GD-AN	0		0		0	0	0		0	0	0	0
Total Gas Underground Storage		0		0		0	0	0		0	0	0	0
General Plant - 390200, 396200													
7,4	CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0
4	ED-AN	(195,911)	(195,911)										
	ED-WA	0	0										
	GD-WA	0		0		0	0	0	0	0	0		
	GD-OR	0		0		0	0	0		0	0		
Total General Plant - 390200, 396200		(195,911)	(195,911)	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(125,978,843)	(94,177,135)	(22,402,588)	(9,399,120)	(1,469,341)	(20,933,247)	(22,402,588)	(1,344,448)	(15,196,072)	(16,540,520)	(124,893)	(5,737,175)

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-12E
For Twelve Months Ended January 31, 2020	
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	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	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	11,825,225	0	0	8,256,727	8,256,727	0	0	2,469,225	2,469,225	0	1,099,273	1,099,273	
9		CD-WA / ID / AN	1,990,400	686,386	338,049	514,482	1,538,917	201,370	99,176	150,937	451,483	0	0	0	
		TOTAL ACCOUNT	18,241,510	808,699	700,328	8,793,983	10,303,010	3,274,755	99,176	2,620,162	5,994,093	845,134	1,099,273	1,944,407	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,475,545	1,126,035	2,713,170	4,636,340	8,475,545	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	25,797,265	0	0	0	0	25,797,265	0	0	0	25,797,265	0	0	
99		GD-OR / AS	3,824,257	0	0	0	0	0	0	0	0	3,824,257	0	3,824,257	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	125,548,402	0	0	87,661,661	87,661,661	0	0	26,215,762	26,215,762	0	11,670,979	11,670,979	
9		CD-WA / ID / AN	30,171,103	9,372,618	5,705,981	8,248,793	23,327,392	2,749,707	1,674,001	2,420,003	6,843,711	0	0	0	
		TOTAL ACCOUNT	193,816,572	10,498,653	8,419,151	100,546,794	119,464,598	28,546,972	1,674,001	28,635,765	58,856,738	3,824,257	11,670,979	15,495,236	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,533,099	(201,822)	7,798	1,727,123	1,533,099	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,010,898	0	0	0	0	1,010,898	0	0	0	1,010,898	0	0	
99		GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109	
8		GD-AA	244,142	0	0	0	0	0	0	168,536	168,536	0	75,606	75,606	
7		CD-AA	86,498,595	0	0	60,395,914	60,395,914	0	0	18,061,772	18,061,772	0	8,040,909	8,040,909	
9		CD-WA / ID / AN	5,998,186	4,400,073	16,908	220,637	4,637,618	1,290,878	4,960	64,730	1,360,568	0	0	0	
		TOTAL ACCOUNT	95,297,029	4,198,251	24,706	62,343,674	66,566,631	2,301,776	4,960	18,295,038	20,601,774	12,109	8,116,515	8,128,624	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	50,187,318	23,956,108	10,122,561	16,108,649	50,187,318	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,870,329	0	0	0	0	9,165,207	2,720,918	1,984,204	13,870,329	0	0	0	
99		GD-OR / AS	4,222,924	0	0	0	0	0	0	0	0	4,222,924	0	4,222,924	
8		GD-AA	97,188	0	0	0	0	0	0	67,091	67,091	0	30,097	30,097	
7		CD-AA	7,373,539	0	0	5,148,426	5,148,426	0	0	1,539,669	1,539,669	0	685,444	685,444	
9		CD-WA / ID / AN	6,942,779	1,882,064	838,419	2,647,465	5,367,948	552,154	245,973	776,704	1,574,831	0	0	0	
		TOTAL ACCOUNT	82,694,077	25,838,172	10,960,980	23,904,540	60,703,692	9,717,361	2,966,891	4,367,668	17,051,920	4,222,924	715,541	4,938,465	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2020	
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	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	0	64,472	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
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	4,850,032	249,293	162,272	3,338,334	3,749,899	73,137	47,607	979,389	1,100,133	0	0	0	
		TOTAL ACCOUNT	5,322,696	249,293	162,272	3,725,734	4,137,299	137,609	47,607	979,389	1,164,605	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,645,559	643,180	181,101	4,821,278	5,645,559	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,692,165	0	0	0	0	1,917,695	272,445	502,025	2,692,165	0	0	0	
99		GD-OR / AS	914,145	0	0	0	0	0	0	0	0	914,145	0	914,145	
8		GD-AA	5,013,392	0	0	0	0	0	0	3,460,845	3,460,845	0	1,552,547	1,552,547	
7		CD-AA	13,133,436	0	0	9,170,159	9,170,159	0	0	2,742,393	2,742,393	0	1,220,884	1,220,884	
9		CD-WA / ID / AN	1,313,350	3,500	743,718	268,225	1,015,443	1,027	218,189	78,691	297,907	0	0	0	
		TOTAL ACCOUNT	28,712,047	646,680	924,819	14,259,662	15,831,161	1,918,722	490,634	6,783,954	9,193,310	914,145	2,773,431	3,687,576	
	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	1,692,302	301,862	13,580	1,376,860	1,692,302	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	7,487	0	0	0	0	0	0	0	0	7,487	0	7,487	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	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	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,632,981	301,862	13,580	2,472,044	2,787,486	64,589	0	564,073	628,662	7,487	209,346	216,833	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2020	
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	31,854,762	14,014,676	9,491,081	8,349,005	31,854,762	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	369,000	369,000	0	0	110,352	110,352	0	49,127	49,127	
9		CD-WA / ID / AN	1,498,245	250,572	407,253	500,573	1,158,398	73,512	119,479	146,856	339,847	0	0	0	
		TOTAL ACCOUNT	38,081,475	14,265,248	9,898,334	9,218,578	33,382,160	2,561,393	967,164	1,077,797	4,606,354	43,834	49,127	92,961	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,307,073	12,245,475	6,036,469	31,025,129	49,307,073	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,079,927	0	0	0	0	794,934	283,040	1,953	1,079,927	0	0	0	
99		GD-OR / AS	1,107,989	0	0	0	0	0	0	0	0	1,107,989	0	1,107,989	
8		GD-AA	513,020	0	0	0	0	0	0	354,148	354,148	0	158,872	158,872	
7		CD-AA	63,259,953	0	0	44,169,997	44,169,997	0	0	13,209,311	13,209,311	0	5,880,645	5,880,645	
9		CD-WA / ID / AN	15,524,466	7,463,135	2,888,153	1,651,763	12,003,051	2,189,509	847,317	484,589	3,521,415	0	0	0	
		TOTAL ACCOUNT	130,792,428	19,708,610	8,924,622	76,846,889	105,480,121	2,984,443	1,130,357	14,050,001	18,164,801	1,107,989	6,039,517	7,147,506	
	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	431,324	431,324	0	0	128,990	128,990	0	57,425	57,425	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	822,031	0	13,475	617,829	631,304	0	1,945	128,990	130,935	2,367	57,425	59,792	
		TOTAL GENERAL PLANT	597,529,650	76,515,468	40,042,267	302,846,531	419,404,266	51,507,620	7,382,735	77,502,837	136,393,192	11,001,038	30,731,154	41,732,192	

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-12E
For Twelve Months Ended January 31, 2020	
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
	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,316,787	319,716	0	14,874,977	15,194,693	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,259,928	(81,333)	(1,000)	14,342,261	14,259,928	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	564,399	0	0	0	0	0	0	389,616	389,616	0	174,783	
7		CD-AA	119,055,112	0	0	83,127,851	83,127,851	0	0	24,859,898	24,859,898	0	11,067,363	
9		CD-WA / ID / AN	457,668	0	31,570	322,285	353,855	0	9,262	94,551	103,813	0	0	
		TOTAL ACCOUNT	134,337,107	(81,333)	30,570	97,792,397	97,741,634	0	9,262	25,344,065	25,353,327	0	11,242,146	11,242,146
	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	206,652	0	0	144,291	144,291	0	0	43,151	43,151	0	19,210	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,652	0	0	144,291	144,291	0	0	43,151	43,151	0	19,210	19,210
	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-12E
For Twelve Months Ended January 31, 2020	
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		
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	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	805,665	805,665	0	0	805,665	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	1,389,585	0	0	970,250	970,250	0	0	290,159	290,159	0	129,176	129,176
9		CD-WA / ID / AN	18,705,732	14,462,711	0	0	14,462,711	4,243,021	0	0	4,243,021	0	0	0
		TOTAL ACCOUNT	20,900,982	15,268,376	0	970,250	16,238,626	4,243,021	0	290,159	4,533,180	0	129,176	129,176
	TOTAL		304,655,473	15,506,759	30,570	204,477,764	220,015,093	5,264,935	781,463	54,143,897	60,190,295	406,156	24,043,929	24,450,085

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended January 31, 2020 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	(85,803,323)	(59,910,454)	(17,916,592)	(7,976,277)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(800,029)	(618,558)	(181,471)	0
7	282919 CD-AA	(2,013,213)	(1,405,686)	(420,379)	(187,148)
7	283750 CD-AA	(9,345)	(6,525)	(1,951)	(869)
	Total	(88,625,910)	(61,941,223)	(18,520,393)	(8,164,294)

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
 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	3,970,021	3,970,021	0	0	0	0	3,970,021
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(81)	(81)	0	0	0	0	(81)
7/4	154560 Supply Chain Invoice Price Variance	0	0	0	0	0	0	0	0	0
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,422,313	29,510,709	0	85,933,022	48,814,886	25,747,209	7,607,427	3,763,500	0
TOTAL		56,422,313	29,510,709	3,969,940	89,902,962	48,814,886	25,747,209	7,607,427	3,763,500	3,969,940

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	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						