

| | |
|--|-------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-ROR-1A |
| GAS RATE OF RETURN | |
| For Month Ended February 29, 2020 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis Account | Description | System | Washington | Idaho |
|-------------------|--|--------------------|--------------------|--------------------|
| G-OPS | Gas Net Operating Income (Loss) | 7,434,878 | 4,849,293 | 2,585,585 |
| | Adjustments | | | |
| | Adjusted Gas Net Operating Income (Loss) | <u>7,434,878</u> | <u>4,849,293</u> | <u>2,585,585</u> |
| G-APL | Gas Net Adjusted Rate Base | <u>616,887,428</u> | <u>436,395,690</u> | <u>180,491,738</u> |
| | RATE OF RETURN | <u>1.205%</u> | <u>1.111%</u> | <u>1.433%</u> |

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended February 29, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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 | 2-01-2020 thru 02-29-2020 | 257,999 100.000% | 170,669 66.151% | 87,330 33.849% |
| 3 | G-OPS | Direct Distribution Operating Expense Percent | 2-01-2020 thru 02-29-2020 | 797,932 100.000% | 579,313 72.602% | 218,619 27.398% |
| | 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 | 2-01-2020 thru 02-29-2020 | 39,243,279 100.000% | 26,885,571 68.510% | 12,357,708 31.490% |

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 29, 2020

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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 Month Ended February 29, 2020
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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 Month Ended February 29, 2020

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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 | 2-01-2020 thru 02-29-2020 | 2,236,439 100.000% | 1,584,057 70.829% | 652,382 29.171% | |
| 12 | Net Gas Plant (before ADFIT) - AMA Percent | 01-01-2020 thru 02-29-2020 | 715,079,181 100.000% | 505,102,698 70.636% | 209,976,483 29.364% | |
| 13 | G-PLT Net Gas General Plant - AMA Percent | 01-01-2020 thru 02-29-2020 | 99,256,180 100.000% | 80,390,172 80.993% | 18,866,008 19.007% | |
| 14 | Net Allocated Schedule M's - AMA Percent | 2-01-2020 thru 02-29-2020 | -3,127,294 100.000% | -2,189,722 70.020% | -937,572 29.980% | |
| 99 | Input Not Allocated | | 0.000% | 0.000% | 0.000% | |

| | | |
|-----------------------------------|--|-----------------|
| RESULTS OF OPERATIONS | | Report ID: |
| GAS OPERATING STATEMENT | | G-OPS-1A |
| For Month Ended February 29, 2020 | | |
| Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| Ref/Basis Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-------------------|--|--------------------|----------------|-------------------|------------------------|----------------|-------------------|-------------------|----------------|-------------------|
| | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | REVENUES | | | | | | | | | |
| | SALES OF GAS: | | | | | | | | | |
| 99 480000 | Residential | 20,299,919 | 0 | 20,299,919 | 14,133,899 | 0 | 14,133,899 | 6,166,020 | 0 | 6,166,020 |
| 99 4812XX | Commercial - Firm & Interruptible | 9,425,174 | 0 | 9,425,174 | 6,912,246 | 0 | 6,912,246 | 2,512,928 | 0 | 2,512,928 |
| 99 4813XX | Industrial-Firm | 290,589 | 0 | 290,589 | 178,468 | 0 | 178,468 | 112,121 | 0 | 112,121 |
| 99 481400 | Interruptible | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 484000 | Interdepartmental Revenue | 36,062 | 0 | 36,062 | 31,755 | 0 | 31,755 | 4,307 | 0 | 4,307 |
| 99 499XXX | Unbilled Revenue | (1,010,121) | 0 | (1,010,121) | (710,503) | 0 | (710,503) | (299,618) | 0 | (299,618) |
| | TOTAL SALES TO ULTIMATE CUSTOMERS | 29,041,623 | 0 | 29,041,623 | 20,545,865 | 0 | 20,545,865 | 8,495,758 | 0 | 8,495,758 |
| | OTHER OPERATING REVENUES: | | | | | | | | | |
| 99 483XXX | Sales for Resale | 5,639,134 | 0 | 5,639,134 | 3,863,371 | 0 | 3,863,371 | 1,775,763 | 0 | 1,775,763 |
| 4 488000 | Miscellaneous Service Revenues | 1,401 | 0 | 1,401 | 609 | 0 | 609 | 792 | 0 | 792 |
| 99 4893XX | Transportation Revenues | 512,682 | 0 | 512,682 | 456,222 | 0 | 456,222 | 56,460 | 0 | 56,460 |
| 99 493000 | Rent from Gas Property | 236 | 0 | 236 | 236 | 0 | 236 | 0 | 0 | 0 |
| 4 495XXX | Other Gas Revenues | (444,441) | (3,976) | (448,417) | (267,687) | (2,886) | (270,573) | (176,754) | (1,090) | (177,844) |
| 99 496100 | Provision for Rate Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 496110 | Provision for Rate Refund-Tax Reform | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL OTHER OPERATING REVENUES | 5,709,012 | (3,976) | 5,705,036 | 4,052,751 | (2,886) | 4,049,865 | 1,656,261 | (1,090) | 1,655,171 |
| | TOTAL GAS REVENUES | 34,750,635 | (3,976) | 34,746,659 | 24,598,616 | (2,886) | 24,595,730 | 10,152,019 | (1,090) | 10,150,929 |
| | PRODUCTION EXPENSES: | | | | | | | | | |
| G-804 804/805 | City Gate Purchases | 10,766,696 | 0 | 10,766,696 | 7,732,889 | 0 | 7,732,889 | 3,033,807 | 0 | 3,033,807 |
| 99 808XXX | Net Natural Gas Storage Transactions | 4,384,559 | 0 | 4,384,559 | 3,003,861 | 0 | 3,003,861 | 1,380,698 | 0 | 1,380,698 |
| 99 811000 | Gas Used for Products Extraction | (27,719) | 0 | (27,719) | (18,990) | 0 | (18,990) | (8,729) | 0 | (8,729) |
| 10 813000 | Other Gas Expenses | 0 | 65,526 | 65,526 | 0 | 44,748 | 44,748 | 0 | 20,778 | 20,778 |
| 99 813010 | Gas Technology Institute (GTI) Expenses | 16,328 | 0 | 16,328 | 11,518 | 0 | 11,518 | 4,810 | 0 | 4,810 |
| | TOTAL PRODUCTION EXPENSES | 15,139,864 | 65,526 | 15,205,390 | 10,729,278 | 44,748 | 10,774,026 | 4,410,586 | 20,778 | 4,431,364 |
| | UNDERGROUND STORAGE EXPENSES: | | | | | | | | | |
| 1 814000 | Supervision & Engineering | 0 | 923 | 923 | 0 | 634 | 634 | 0 | 289 | 289 |
| 1 824000 | Other Expenses | 0 | 47,392 | 47,392 | 0 | 32,549 | 32,549 | 0 | 14,843 | 14,843 |
| 1 837000 | Other Equipment | 0 | 58,819 | 58,819 | 0 | 40,397 | 40,397 | 0 | 18,422 | 18,422 |
| | TOTAL UNDERGROUND STORAGE OPER EXP | 0 | 107,134 | 107,134 | 0 | 73,580 | 73,580 | 0 | 33,554 | 33,554 |
| G-DEPX | Depreciation Expense-Underground Storage | 0 | 49,660 | 49,660 | 0 | 34,106 | 34,106 | 0 | 15,554 | 15,554 |
| G-AMTX | Amortization Expense-Underground Storage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| G-OTX | Taxes Other Than FIT | 0 | 36,281 | 36,281 | 0 | 24,918 | 24,918 | 0 | 11,363 | 11,363 |
| | TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA | 0 | 85,941 | 85,941 | 0 | 59,024 | 59,024 | 0 | 26,917 | 26,917 |
| | TOTAL UNDERGROUND STORAGE EXPENSES | 0 | 193,075 | 193,075 | 0 | 132,604 | 132,604 | 0 | 60,471 | 60,471 |

| | |
|-----------------------------------|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-1A |
| For Month Ended February 29, 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 | 31,606 | 121,324 | 152,930 | 26,492 | 88,084 | 114,576 | 5,114 | 33,240 | 38,354 |
| 3 | 871000 Distribution Load Dispatching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 874000 Mains & Services Expenses | 146,767 | 74,033 | 220,800 | 118,479 | 53,749 | 172,228 | 28,288 | 20,284 | 48,572 |
| 3 | 875000 Measuring & Reg Sta Exp-General | 8,648 | 0 | 8,648 | 6,965 | 0 | 6,965 | 1,683 | 0 | 1,683 |
| 3 | 876000 Measuring & Reg Sta Exp-Industrial | 609 | 0 | 609 | 613 | 0 | 613 | (4) | 0 | (4) |
| 3 | 877000 Measuring & Reg Sta Exp-City Gate | 1,473 | 0 | 1,473 | 2,456 | 0 | 2,456 | (983) | 0 | (983) |
| 3 | 878000 Meter & House Regulator Expenses | 3,917 | 0 | 3,917 | 2,858 | 0 | 2,858 | 1,059 | 0 | 1,059 |
| 3 | 879000 Customer Installation Expenses | 123,903 | 6,309 | 130,212 | 78,921 | 4,580 | 83,501 | 44,982 | 1,729 | 46,711 |
| 3 | 880000 Other Expenses | 227,596 | 44,706 | 272,302 | 172,249 | 32,457 | 204,706 | 55,347 | 12,249 | 67,596 |
| 3 | 881000 Rents | (134) | 2,585 | 2,451 | (134) | 1,877 | 1,743 | 0 | 708 | 708 |
| | MAINTENANCE | | | | | | | | | |
| 3 | 885000 Supervision & Engineering | 4,647 | 5 | 4,652 | 1,359 | 4 | 1,363 | 3,288 | 1 | 3,289 |
| 3 | 887000 Mains | 107,112 | (4) | 107,108 | 95,569 | (3) | 95,566 | 11,543 | (1) | 11,542 |
| 3 | 889000 Measuring & Reg Sta Exp-General | 9,440 | 3,100 | 12,540 | (965) | 2,251 | 1,286 | 10,405 | 849 | 11,254 |
| 3 | 890000 Measuring & Reg Sta Exp-Industrial | 903 | 813 | 1,716 | 514 | 590 | 1,104 | 389 | 223 | 612 |
| 3 | 891000 Measuring & Reg Sta Exp-City Gate | (3,910) | 610 | (3,300) | (4,521) | 443 | (4,078) | 611 | 167 | 778 |
| 3 | 892000 Services | 62,959 | 0 | 62,959 | 42,133 | 0 | 42,133 | 20,826 | 0 | 20,826 |
| 3 | 893000 Meters & House Regulators | 72,377 | 23,351 | 95,728 | 36,305 | 16,953 | 53,258 | 36,072 | 6,398 | 42,470 |
| 3 | 894000 Other Equipment | 19 | 14,172 | 14,191 | 19 | 10,289 | 10,308 | 0 | 3,883 | 3,883 |
| | TOTAL DISTRIBUTION OPERATING EXP | 797,932 | 291,004 | 1,088,936 | 579,312 | 211,274 | 790,586 | 218,620 | 79,730 | 298,350 |
| G-DEPX | Depreciation Expense-Distribution | 1,598,132 | 4,783 | 1,602,915 | 1,095,779 | 3,277 | 1,099,056 | 502,353 | 1,506 | 503,859 |
| G-OTX | Taxes Other Than FIT | 2,256,815 | 0 | 2,256,815 | 1,924,773 | 0 | 1,924,773 | 332,042 | 0 | 332,042 |
| | TOTAL DISTR DEPR/AMRT/NON-FIT TAXES | 3,854,947 | 4,783 | 3,859,730 | 3,020,552 | 3,277 | 3,023,829 | 834,395 | 1,506 | 835,901 |
| | TOTAL DISTRIBUTION EXPENSES | 4,652,879 | 295,787 | 4,948,666 | 3,599,864 | 214,551 | 3,814,415 | 1,053,015 | 81,236 | 1,134,251 |

| | |
|-----------------------------------|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-1A |
| For Month Ended February 29, 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 | 10,287 | 10,287 | 0 | 6,805 | 6,805 | 0 | 3,482 | 3,482 |
| 2 | 902000 | Meter Reading Expenses | 67,425 | 9,043 | 76,468 | 58,148 | 5,982 | 64,130 | 9,277 | 3,061 | 12,338 |
| 2 | 903XXX | Customer Records & Collection Expenses | 120,737 | 331,123 | 451,860 | 78,072 | 219,041 | 297,113 | 42,665 | 112,082 | 154,747 |
| 2 | 904000 | Uncollectible Accounts | 0 | 85,255 | 85,255 | 0 | 56,397 | 56,397 | 0 | 28,858 | 28,858 |
| 2 | 905000 | Misc Customer Accounts | 0 | 13,035 | 13,035 | 0 | 8,623 | 8,623 | 0 | 4,412 | 4,412 |
| TOTAL CUSTOMER ACCOUNTS EXPENSES | | 188,162 | 448,743 | 636,905 | 136,220 | 296,848 | 433,068 | 51,942 | 151,895 | 203,837 | |
| CUSTOMER SERVICE & INFO EXPENSES: | | | | | | | | | | | |
| G-908 | 908XXX | Customer Assistance Expenses | 1,338,957 | 7,794 | 1,346,751 | 1,141,002 | 5,156 | 1,146,158 | 197,955 | 2,638 | 200,593 |
| 2 | 909000 | Advertising | 1,547 | 32,042 | 33,589 | 1,547 | 21,196 | 22,743 | 0 | 10,846 | 10,846 |
| 2 | 910000 | Misc Customer Service & Info Exp | 0 | 2,332 | 2,332 | 0 | 1,543 | 1,543 | 0 | 789 | 789 |
| TOTAL CUSTOMER SERVICE & INFO EXP | | 1,340,504 | 42,168 | 1,382,672 | 1,142,549 | 27,895 | 1,170,444 | 197,955 | 14,273 | 212,228 | |
| 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 | 7,665 | 609,574 | 617,239 | 5,428 | 442,508 | 447,936 | 2,237 | 167,066 | 169,303 |
| 4 | 921000 | Office Supplies & Expenses | (9) | 96,438 | 96,429 | (9) | 70,007 | 69,998 | 0 | 26,431 | 26,431 |
| 4 | 922000 | Admin. Expenses Transferred - Credit | 0 | (1,507) | (1,507) | 0 | (1,094) | (1,094) | 0 | (413) | (413) |
| 4 | 923000 | Outside Services Employed | 3,173 | 248,828 | 252,001 | 3,075 | 180,632 | 183,707 | 98 | 68,196 | 68,294 |
| 4 | 924000 | Property Insurance Premium | 0 | 32,174 | 32,174 | 0 | 23,356 | 23,356 | 0 | 8,818 | 8,818 |
| 4 | 925XXX | Injuries and Damages | 1,722 | 89,627 | 91,349 | 1,320 | 65,063 | 66,383 | 402 | 24,564 | 24,966 |
| 4 | 926XXX | Employee Pensions and Benefits | 208,265 | 400,931 | 609,196 | 155,683 | 291,048 | 446,731 | 52,582 | 109,883 | 162,465 |
| 4 | 928000 | Regulatory Commission Expenses | 48,653 | 15,281 | 63,934 | 34,933 | 11,093 | 46,026 | 13,720 | 4,188 | 17,908 |
| 4 | 930000 | Miscellaneous General Expenses | 773 | 66,345 | 67,118 | 642 | 48,162 | 48,804 | 131 | 18,183 | 18,314 |
| 4 | 931000 | Rents | 0 | 6,341 | 6,341 | 0 | 4,603 | 4,603 | 0 | 1,738 | 1,738 |
| 4 | 935000 | Maintenance of General Plant | 59 | 263,403 | 263,462 | (8,226) | 191,212 | 182,986 | 8,285 | 72,191 | 80,476 |
| TOTAL ADMIN & GEN OPERATING EXP | | 270,301 | 1,827,435 | 2,097,736 | 192,846 | 1,326,590 | 1,519,436 | 77,455 | 500,845 | 578,300 | |

| | |
|-----------------------------------|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS OPERATING STATEMENT | G-OPS-1A |
| For Month Ended February 29, 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 | 141,143 | 442,720 | 583,863 | 129,510 | 321,383 | 450,893 | 11,633 | 121,337 | 132,970 |
| G-AMTX | Amortization Expense - General Plant - 303000 | 3,295 | 7,405 | 10,700 | 2,070 | 5,376 | 7,446 | 1,225 | 2,029 | 3,254 |
| G-AMTX | Amortization Expense - Misc IT Intangible Plant - 3 | 72,474 | 586,357 | 658,831 | 72,326 | 425,654 | 497,980 | 148 | 160,703 | 160,851 |
| G-AMTX | Amortization Expense-General Plant - 390200, 390 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407025 | WA GRC Jackson Prairie O&M Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407229 | Idaho Earnings Test Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407230 | Tax Reform Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407302 | Amortization WA Excess Natural Gas Line Extens | 48,688 | 0 | 48,688 | 48,688 | 0 | 48,688 | 0 | 0 | 0 |
| 99 407305 | Natural Gas Depreciation Study Deferral | 40,648 | 0 | 40,648 | 0 | 0 | 0 | 40,648 | 0 | 40,648 |
| 99 407311 | Regulatory Debit - AFUDC Amortization | 3,710 | 8,259 | 11,969 | 2,632 | 5,834 | 8,466 | 1,078 | 2,425 | 3,503 |
| 99 407319 | AFUDC Equity DFIT Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407332 | Existing Meters/ERTs Excess Depreciation Deferr | 1,045 | 0 | 1,045 | 1,045 | 0 | 1,045 | 0 | 0 | 0 |
| 99 407335 | DSIT Amortization - ID | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407368 | Project Compass Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407414 | Regulatory Credits-Deferral-FISERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407425 | WA GRC Jackson Prairie Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 407436 | Regulatory Deferral - AMI | (242,534) | 0 | (242,534) | (242,534) | 0 | (242,534) | 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 | 52,622 | 188,068 | 240,690 | 38,499 | 136,524 | 175,023 | 14,123 | 51,544 | 65,667 |
| | TOTAL A&G DEPR/AMRT/NON-FIT TAXES | 121,091 | 1,232,809 | 1,353,900 | 52,236 | 894,771 | 947,007 | 68,855 | 338,038 | 406,893 |
| | TOTAL ADMIN & GENERAL EXPENSES | 391,392 | 3,060,244 | 3,451,636 | 245,082 | 2,221,361 | 2,466,443 | 146,310 | 838,883 | 985,193 |
| | TOTAL EXPENSES BEFORE FIT | 21,712,801 | 4,105,543 | 25,818,344 | 15,852,993 | 2,938,007 | 18,791,000 | 5,859,808 | 1,167,536 | 7,027,344 |
| | NET OPERATING INCOME (LOSS) BEFORE FIT | | | 8,928,315 | | | 5,804,730 | | | 3,123,585 |
| G-FIT | FEDERAL INCOME TAX | | | 1,583,067 | | | 1,053,669 | | | 529,398 |
| G-FIT | DEFERRED FEDERAL INCOME TAX | | | (89,036) | | | (97,725) | | | 8,689 |
| G-FIT | AMORTIZED INVESTMENT TAX CREDIT | | | (594) | | | (507) | | | (87) |
| | GAS NET OPERATING INCOME (LOSS) | | | 7,434,878 | | | 4,849,293 | | | 2,585,585 |

ALLOCATION RATIOS:

| | | | | |
|----------|---------------------------------------|----------|---------|---------|
| G-ALL 1 | System Contract Demand | 100.000% | 68.680% | 31.320% |
| G-ALL 2 | Number of Customers | 100.000% | 66.151% | 33.849% |
| G-ALL 3 | Direct Distribution Operating Expense | 100.000% | 72.602% | 27.398% |
| 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: G-495-1A |
| GAS ALLOCATION OF OTHER REVENUE | | |
| For Month Ended February 29, 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 | 4,441 | (3,976) | 465 | 4,441 | (2,886) | 1,555 | 0 | (1,090) | (1,090) |
| 4 | 495028 | Deferred Exchange Reservation | 375,001 | 0 | 375,001 | 256,913 | 0 | 256,913 | 118,088 | 0 | 118,088 |
| 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 | (364,007) | 0 | (364,007) | (173,007) | 0 | (173,007) | (191,000) | 0 | (191,000) |
| 4 | 495329 | Amortization Res Decoupling Deferral | (158,652) | 0 | (158,652) | (73,074) | 0 | (73,074) | (85,578) | 0 | (85,578) |
| 4 | 495338 | Non-Res Decoupling Deferred Rev | (178,895) | 0 | (178,895) | (144,258) | 0 | (144,258) | (34,637) | 0 | (34,637) |
| 4 | 495339 | Amortization Non-Res Decoupling | (122,327) | 0 | (122,327) | (138,702) | 0 | (138,702) | 16,375 | 0 | 16,375 |
| 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 | | | (444,439) | (3,976) | (448,415) | (267,687) | (2,886) | (270,573) | (176,752) | (1,090) | (177,842) |

ALLOCATION RATIOS:

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

| | |
|--|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| ALLOCATION OF PURCHASED GAS COSTS | G-804-1A |
| For Month Ended February 29, 2020 | |
| Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--------------------------------------|--------------------|-----------|-------------------|------------------------|-----------|------------------|-------------------|-----------|------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| 6 | 804000 | Gas Purchases | 7,153,563 | 0 | 7,153,563 | 4,900,893 | 0 | 4,900,893 | 2,252,670 | 0 | 2,252,670 |
| 1 | 804001 | Pipeline Demand Costs | 2,210,964 | 0 | 2,210,964 | 1,518,490 | 0 | 1,518,490 | 692,474 | 0 | 692,474 |
| 1 | 804002 | Transport Variable Charges | 39,809 | 0 | 39,809 | 27,341 | 0 | 27,341 | 12,468 | 0 | 12,468 |
| 6 | 804010 | Gas Costs - Fixed Hedge | (28,257) | 0 | (28,257) | (19,359) | 0 | (19,359) | (8,898) | 0 | (8,898) |
| 6 | 804014 | GTI Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | 804017 | Transaction Fees | 24,163 | 0 | 24,163 | 16,554 | 0 | 16,554 | 7,609 | 0 | 7,609 |
| 6 | 804018 | Merchandise Processing Fee | 6,252 | 0 | 6,252 | 4,283 | 0 | 4,283 | 1,969 | 0 | 1,969 |
| 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 | 533,000 | 0 | 533,000 | 365,158 | 0 | 365,158 | 167,842 | 0 | 167,842 |
| 6 | 804700 | Gas Costs - Offsystem Bookout | 2,497 | 0 | 2,497 | 1,711 | 0 | 1,711 | 786 | 0 | 786 |
| 6 | 804711 | Gas Costs - Offsystem Bookout Offset | (2,497) | 0 | (2,497) | (1,711) | 0 | (1,711) | (786) | 0 | (786) |
| 6 | 804730 | Gas Costs - Intracompany LDC Gas | 285,815 | 0 | 285,815 | 195,812 | 0 | 195,812 | 90,003 | 0 | 90,003 |
| 6 | 804999 | Off System Gas Purchases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 805110 | Gas Exp - Rate Amortizations | (282,543) | 0 | (282,543) | 150,798 | 0 | 150,798 | (433,341) | 0 | (433,341) |
| 99 | 805111 | Amortize ID Holdback | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 805120 | Gas Expense - Rate Deferrals | 823,930 | 0 | 823,930 | 572,919 | 0 | 572,919 | 251,011 | 0 | 251,011 |
| | | TOTAL PURCHASED GAS COSTS | 10,766,696 | 0 | 10,766,696 | 7,732,889 | 0 | 7,732,889 | 3,033,807 | 0 | 3,033,807 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|-------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 68.680% | 31.320% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 68.510% | 31.490% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|-----------------------------------|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| ALLOCATION OF ACCOUNT 908 | G-908-1A |
| For Month Ended February 29, 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 | 16,716 | 7,794 | 24,510 | 11,022 | 5,156 | 16,178 | 5,694 | 2,638 | 8,332 |
| 99 | 908600 | Public Purpose Tariff Rider Expense Offset | 1,380,731 | 0 | 1,380,731 | 1,180,525 | 0 | 1,180,525 | 200,206 | 0 | 200,206 |
| 99 | 908610 | Limited Income Tax Refund Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908690 | Schedule 91 Amortization included in Unbillec | (58,490) | 0 | (58,490) | (50,545) | 0 | (50,545) | (7,945) | 0 | (7,945) |
| 99 | 908990 | DSM Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Account 908 | | | 1,338,957 | 7,794 | 1,346,751 | 1,141,002 | 5,156 | 1,146,158 | 197,955 | 2,638 | 200,593 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|---------------------|----------|---------|---------|
| G-ALL | 2 | Number of Customers | 100.000% | 66.151% | 33.849% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|-------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-INT-1A |
| INTEREST DEDUCTION FOR FIT--GAS NORTH | |
| For Month Ended February 29, 2020 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Description | System | Washington | Idaho |
|-----------|--|-------------|-------------|-------------|
| | Debt | | | |
| 1 | Capital Structure - Debt Ratio | | 53.28% | 53.28% |
| 2 | Cost of Debt | | 5.136% | 5.111% |
| | Total Cost of Debt | | 2.736% | 2.723% |
| | Total Weighted Cost | | 2.736% | 2.723% |
| G-APL | Net Rate Base | 616,887,428 | 436,395,690 | 180,491,738 |
| | Interest Deduction for FIT Calculation | 16,854,576 | 11,939,786 | 4,914,790 |
| 1 | AMA Actual Debt Ratio | | | |
| 2 | AMA Actual Debt Cost | | | |

| RESULTS OF OPERATIONS | | AVISTA UTILITIES | | |
|-----------------------------------|--|---------------------|------------|------------|
| FEDERAL INCOME TAXES--GAS | | Report ID: G-FIT-1A | | |
| For Month Ended February 29, 2020 | | | | |
| Average of Monthly Averages Basis | | | | |
| Ref/Basis | Description | System | Washington | Idaho |
| | Calculation of Taxable Operating Income: | | | |
| G-OPS | Operating Revenue | 34,746,659 | 24,595,730 | 10,150,929 |
| G-OPS | Operating & Maintenance Expense | 20,518,773 | 14,761,140 | 5,757,633 |
| G-OPS | Book Deprec/Amort and Reg Amortizations | 2,765,785 | 1,905,146 | 860,639 |
| G-OTX | Taxes Other than FIT | 2,533,786 | 2,124,714 | 409,072 |
| | Net Operating Income Before FIT | 8,928,315 | 5,804,730 | 3,123,585 |
| G-INT | Less: Interest Expense | 1,404,548 | 994,982 | 409,566 |
| G-OTX | Less: Idaho ITC Deferral & Amortization | 7,780 | 0 | 7,780 |
| G-SCM | Schedule M Adjustments | 6,864 | 207,722 | (200,858) |
| | Taxable Net Operating Income | 7,538,411 | 5,017,470 | 2,520,941 |
| | Tax Rate | 21.00% | 21.00% | 21.00% |
| | Federal Income Tax | 1,583,067 | 1,053,669 | 529,398 |
| G-DTE | Deferred FIT | (89,036) | (97,725) | 8,689 |
| 99 | 411400 Amortized Investment Tax Credit | (594) | (507) | (87) |
| | Total FIT/Deferred FIT & ITC | 1,493,437 | 955,437 | 538,000 |
| ALLOCATION RATIOS: | | | | |
| G-ALL | 99 Not Allocated | 0.000% | 0.000% | 0.000% |

| | | |
|--|--|-------------------------------|
| RESULTS OF OPERATIONS | | Report ID: G-SCM-1A |
| GAS SCHEDULE M ADJUSTMENTS | | |
| For Month Ended February 29, 2020 Average of Monthly Averages Basis | | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|--|--------------------|--------------------|--------------|------------------------|--------------------|----------------|-------------------|------------------|------------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | 997000 | Book Depreciation & Amortization | 1,815,044 | 1,090,925 | 2,905,969 | 1,299,685 | 789,797 | 2,089,482 | 515,359 | 301,128 | 816,487 |
| 12 | 997001 | Contributions In Aid of Construction | 0 | 62,698 | 62,698 | 0 | 44,287 | 44,287 | 0 | 18,411 | 18,411 |
| 12 | 997002 | Injuries and Damages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997005 | FAS106 Current Retiree Medical Accrual | 0 | 59,995 | 59,995 | 0 | 42,378 | 42,378 | 0 | 17,617 | 17,617 |
| 99 | 997010 | Deferred Gas Credit and Refunds | 541,387 | (375,000) | 166,387 | 723,717 | (264,885) | 458,832 | (182,330) | (110,115) | (292,445) |
| 12 | 997016 | Redemption Expense Amortization | 0 | 17,467 | 17,467 | 0 | 12,338 | 12,338 | 0 | 5,129 | 5,129 |
| 99 | 997018 | DSM Tariff Rider | 445,397 | 0 | 445,397 | 369,256 | 0 | 369,256 | 76,141 | 0 | 76,141 |
| 12 | 997020 | FAS87 Current Pension Accrual | 0 | 194,205 | 194,205 | 0 | 137,179 | 137,179 | 0 | 57,026 | 57,026 |
| 12 | 997027 | Customer Uncollectibles | 0 | 15,649 | 15,649 | 0 | 11,054 | 11,054 | 0 | 4,595 | 4,595 |
| 99 | 997031 | Decoupling Mechanism | 823,882 | 0 | 823,882 | 529,041 | 0 | 529,041 | 294,841 | 0 | 294,841 |
| 12 | 997032 | Interest Rate Swaps | 0 | 56,362 | 56,362 | 0 | 39,812 | 39,812 | 0 | 16,550 | 16,550 |
| 12 | 997035 | Leases | 0 | (7,677) | (7,677) | 0 | (5,573) | (5,573) | 0 | (2,104) | (2,104) |
| 12 | 997048 | AFUDC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997049 | Tax Depreciation | 0 | (4,034,932) | (4,034,932) | 0 | (2,850,115) | (2,850,115) | 0 | (1,184,817) | (1,184,817) |
| 12 | 997055 | Deferred Gas Exchange | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997065 | Amortization of Unbilled Revenue Add-Ins | (58,490) | 0 | (58,490) | (50,545) | 0 | (50,545) | (7,945) | 0 | (7,945) |
| 12 | 997080 | Book Transportation Depreciation | 0 | 144,128 | 144,128 | 0 | 101,806 | 101,806 | 0 | 42,322 | 42,322 |
| 12 | 997081 | Deferred Compensation | 0 | (8,780) | (8,780) | 0 | (6,202) | (6,202) | 0 | (2,578) | (2,578) |
| 4 | 997082 | Meal Disallowances | 0 | 10,879 | 10,879 | 0 | 7,897 | 7,897 | 0 | 2,982 | 2,982 |
| 12 | 997083 | Paid Time Off | 0 | 83,733 | 83,733 | 0 | 59,146 | 59,146 | 0 | 24,587 | 24,587 |
| 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 | (466,667) | (466,667) | 0 | (329,635) | (329,635) | 0 | (137,032) | (137,032) |
| 99 | 997102 | Amort Idaho Earnings Test (254229) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997103 | Def Project Compass | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997105 | WA Nat Gas Line Extension | 48,688 | 0 | 48,688 | 48,688 | 0 | 48,688 | 0 | 0 | 0 |
| 99 | 997107 | MDM System | (522,397) | 0 | (522,397) | (522,397) | 0 | (522,397) | 0 | 0 | 0 |
| 99 | 997108 | Provision for Rate Refund-Tax Reform | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997109 | Tax Reform Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 997110 | FISERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997111 | Capitalized Transportation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997115 | AFUDC Equity DFIR Deferral | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 997118 | Depreciation Study Deferral | 40,648 | 0 | 40,648 | 0 | 0 | 0 | 40,648 | 0 | 40,648 |
| 12 | 997119 | AFUDC Tax CPI | 0 | 28,393 | 28,393 | 0 | 20,056 | 20,056 | 0 | 8,337 | 8,337 |
| 12 | 997120 | Transportation Tax Disallowance | 0 | 1,327 | 1,327 | 0 | 937 | 937 | 0 | 390 | 390 |
| | | TOTAL SCHEDULE M ADJUSTMENTS | 3,134,159 | (3,127,295) | 6,864 | 2,397,445 | (2,189,723) | 207,722 | 736,714 | (937,572) | (200,858) |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|------------------------------------|----------|---------|---------|
| G-ALL | 1 | Contract System Demand | 100.000% | 68.680% | 31.320% |
| G-ALL | 2 | Number of Customers | 100.000% | 66.151% | 33.849% |
| G-ALL | 4 | Jurisdictional 4-Factor Ratio | 100.000% | 72.593% | 27.407% |
| G-ALL | 6 | Actual Therms Purchased | 100.000% | 68.510% | 31.490% |
| G-ALL | 11 | Book Depreciation | 100.000% | 70.829% | 29.171% |
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.636% | 29.364% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|---|-------------------------------|
| RESULTS OF OPERATIONS | Report ID: G-DTE-1A |
| DEFERRED INCOME TAX EXPENSE--GAS For Month Ended February 29, 2020 Average of Monthly Averages Basis | |

AVISTA UTILITIES

| Ref/Basis | Account | Description | System | Washington | Idaho |
|-----------|---------|--|-----------------|-----------------|----------------|
| 12 | 410100 | Deferred Federal Income Tax Expense - Allocated | 203,638 | 143,842 | 59,796 |
| 99 | 410100 | Deferred Federal Income Tax Exp | (289,216) | (241,063) | (48,153) |
| | | SUBTOTAL | (85,578) | (97,221) | 11,643 |
| 12 | 411100 | Deferred Federal Income Tax Expense - Allocated | (15,740) | (11,118) | (4,622) |
| 99 | 411100 | Deferred Federal Income Tax Exp | 12,282 | 10,614 | 1,668 |
| | | SUBTOTAL | (3,458) | (504) | (2,954) |
| | | Total Deferred Federal Income Tax Expense | (89,036) | (97,725) | 8,689 |

ALLOCATION RATIOS:

| | | | | | |
|-------|----|------------------------------------|----------|---------|---------|
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.636% | 29.364% |
| G-ALL | 99 | Not Allocated | 0.000% | 0.000% | 0.000% |

| | |
|--|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| TAXES OTHER THAN FEDERAL INCOME TAX | G-OTX-1A |
| For Month Ended February 29, 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 | 36,281 | 36,281 | 0 | 24,918 | 24,918 | 0 | 11,363 | 11,363 |
| | | TOTAL UNDERGROUND STORAGE TAX | 0 | 36,281 | 36,281 | 0 | 24,918 | 24,918 | 0 | 11,363 | 11,363 |
| | | DISTRIBUTION | | | | | | | | | |
| 99 | 408110 | State Excise Tax | 834,249 | 0 | 834,249 | 834,249 | 0 | 834,249 | 0 | 0 | 0 |
| 99 | 408120 | Municipal Occupation & License Tax | 920,829 | 0 | 920,829 | 762,452 | 0 | 762,452 | 158,377 | 0 | 158,377 |
| 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 | 485,721 | 0 | 485,721 | 328,072 | 0 | 328,072 | 157,649 | 0 | 157,649 |
| 99 | 409100 | State Income Tax | 8,236 | 0 | 8,236 | 0 | 0 | 0 | 8,236 | 0 | 8,236 |
| 99 | 411410 | State Income Tax-ITC Deferred | 8,236 | 0 | 8,236 | 0 | 0 | 0 | 8,236 | 0 | 8,236 |
| 99 | 411420 | State Income Tax-ITC Amortization | (456) | 0 | (456) | 0 | 0 | 0 | (456) | 0 | (456) |
| | | TOTAL DISTRIBUTION TAX | 2,256,815 | 0 | 2,256,815 | 1,924,773 | 0 | 1,924,773 | 332,042 | 0 | 332,042 |
| | | ADMINISTRATIVE & GENERAL | | | | | | | | | |
| 99 | 408115 | Payroll Taxes | 52,622 | 188,068 | 240,690 | 38,499 | 136,524 | 175,023 | 14,123 | 51,544 | 65,667 |
| | | TOTAL A&G TAX | 52,622 | 188,068 | 240,690 | 38,499 | 136,524 | 175,023 | 14,123 | 51,544 | 65,667 |
| | | TOTAL TAXES OTHER THAN FIT | 2,309,437 | 224,349 | 2,533,786 | 1,963,272 | 161,442 | 2,124,714 | 346,165 | 62,907 | 409,072 |

ALLOCATION RATIOS:

| | | | | | |
|-------|---|------------------------|----------|---------|---------|
| G-ALL | 1 | System Contract Demand | 100.000% | 68.680% | 31.320% |
|-------|---|------------------------|----------|---------|---------|

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended February 29, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

| | | | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|---------------------------------|---------|---|--------------------|------------|-------------|------------------------|------------|-------------|-------------------|------------|-------------|
| Ref/Basis | Account | Description | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| PLANT IN SERVICE | | | | | | | | | | | |
| INTANGIBLE PLANT: | | | | | | | | | | | |
| 4 | 303000 | Misc Intangible Plant (303000) | 1,794,115 | 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) | 4,252,292 | 52,710,637 | 56,962,929 | 4,243,030 | 38,264,232 | 42,507,262 | 9,262 | 14,446,405 | 14,455,667 |
| TOTAL INTANGIBLE PLANT | | | 6,046,407 | 54,054,004 | 60,100,411 | 5,264,944 | 39,239,422 | 44,504,366 | 781,463 | 14,814,582 | 15,596,045 |
| 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 | 1,586,188 | 1,586,188 | 0 | 1,089,394 | 1,089,394 | 0 | 496,794 | 496,794 |
| 1 | 352XXX | Wells | 0 | 22,228,703 | 22,228,703 | 0 | 15,266,673 | 15,266,673 | 0 | 6,962,030 | 6,962,030 |
| 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 | 14,101,919 | 14,101,919 | 0 | 9,685,198 | 9,685,198 | 0 | 4,416,721 | 4,416,721 |
| 1 | 355000 | Measuring & Regulating Equipment | 0 | 710,775 | 710,775 | 0 | 488,160 | 488,160 | 0 | 222,615 | 222,615 |
| 1 | 356000 | Purification Equipment | 0 | 545,143 | 545,143 | 0 | 374,404 | 374,404 | 0 | 170,739 | 170,739 |
| 1 | 357000 | Other Equipment | 0 | 1,724,393 | 1,724,393 | 0 | 1,184,313 | 1,184,313 | 0 | 540,080 | 540,080 |
| TOTAL UNDERGROUND STORAGE PLANT | | | 0 | 44,248,901 | 44,248,901 | 0 | 30,421,945 | 30,421,945 | 0 | 13,826,956 | 13,826,956 |
| 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 | 1,394,172 | 0 | 1,394,172 | 802,514 | 0 | 802,514 | 591,658 | 0 | 591,658 |
| 6 | 376000 | Mains | 385,828,219 | 2,517,882 | 388,346,101 | 255,737,025 | 1,725,001 | 257,462,026 | 130,091,194 | 792,881 | 130,884,075 |
| 6 | 378000 | Measuring & Reg Station Equip-General | 6,665,343 | 0 | 6,665,343 | 4,141,953 | 0 | 4,141,953 | 2,523,390 | 0 | 2,523,390 |
| 6 | 379000 | Measuring & Reg Station Equip-City Gate | 6,347,803 | 0 | 6,347,803 | 1,884,590 | 0 | 1,884,590 | 4,463,213 | 0 | 4,463,213 |
| 6 | 380000 | Services | 279,608,328 | 0 | 279,608,328 | 191,653,140 | 0 | 191,653,140 | 87,955,188 | 0 | 87,955,188 |
| 6 | 381XXX | Meters | 100,925,430 | 0 | 100,925,430 | 69,875,107 | 0 | 69,875,107 | 31,050,323 | 0 | 31,050,323 |
| 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 | 3,859,281 | 0 | 3,859,281 | 2,912,835 | 0 | 2,912,835 | 946,446 | 0 | 946,446 |
| 6 | 387000 | Other Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL DISTRIBUTION PLANT | | | 785,326,316 | 2,517,882 | 787,844,198 | 527,542,767 | 1,725,001 | 529,267,768 | 257,783,549 | 792,881 | 258,576,430 |
| 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 | 30,261,414 | 28,734,993 | 58,996,407 | 28,546,972 | 20,859,593 | 49,406,565 | 1,714,442 | 7,875,400 | 9,589,842 |
| 4 | 391XXX | Office Furniture & Equipment | 1,868,910 | 18,446,495 | 20,315,405 | 1,863,950 | 13,390,864 | 15,254,814 | 4,960 | 5,055,631 | 5,060,591 |
| 4 | 392XXX | Transportation Equipment | 12,684,252 | 4,380,466 | 17,064,718 | 9,717,361 | 3,179,912 | 12,897,273 | 2,966,891 | 1,200,554 | 4,167,445 |
| 4 | 393000 | Stores Equipment | 185,216 | 979,402 | 1,164,618 | 137,609 | 710,977 | 848,586 | 47,607 | 268,425 | 316,032 |
| 4 | 394000 | Tools, Shop & Garage Equipment | 2,410,142 | 6,791,882 | 9,202,024 | 1,918,722 | 4,930,431 | 6,849,153 | 491,420 | 1,861,451 | 2,352,871 |
| 4 | 395XXX | Laboratory Equipment | 66,921 | 564,072 | 630,993 | 66,921 | 409,477 | 476,398 | 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 | 4,079,723 | 14,354,790 | 18,434,513 | 2,949,366 | 10,420,573 | 13,369,939 | 1,130,357 | 3,934,217 | 5,064,574 |
| 4 | 398000 | Miscellaneous Equipment | 1,945 | 135,955 | 137,900 | 0 | 98,694 | 98,694 | 1,945 | 37,261 | 39,206 |
| TOTAL GENERAL PLANT | | | 58,461,009 | 78,086,014 | 136,547,023 | 51,037,048 | 56,684,980 | 107,722,028 | 7,423,961 | 21,401,034 | 28,824,995 |

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended February 29, 2020
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

| Ref/Basis | Account | Description | ***** SYSTEM ***** | | | ***** WASHINGTON ***** | | | ***** IDAHO ***** | | |
|-----------|---------|---|--------------------|---------------|---------------|------------------------|--------------|---------------|-------------------|--------------|---------------|
| | | | Direct | Allocated | Total | Direct | Allocated | Total | Direct | Allocated | Total |
| | | TOTAL PLANT IN SERVICE | 849,833,732 | 178,906,801 | 1,028,740,533 | 583,844,759 | 128,071,348 | 711,916,107 | 265,988,973 | 50,835,453 | 316,824,426 |
| | | ACCUMULATED DEPRECIATION | | | | | | | | | |
| G-ADEP | | Underground Storage | 0 | (17,239,122) | (17,239,122) | 0 | (11,839,829) | (11,839,829) | 0 | (5,399,293) | (5,399,293) |
| G-ADEP | | Distribution Plant | (234,668,577) | (1,858,200) | (236,526,777) | (149,671,805) | (1,273,053) | (150,944,858) | (84,996,772) | (585,147) | (85,581,919) |
| G-ADEP | | General Plant | (14,067,835) | (23,223,008) | (37,290,843) | (10,473,578) | (16,858,278) | (27,331,856) | (3,594,257) | (6,364,730) | (9,958,987) |
| | | TOTAL ACCUMULATED DEPRECIATION | (248,736,412) | (42,320,330) | (291,056,742) | (160,145,383) | (29,971,160) | (190,116,543) | (88,591,029) | (12,349,170) | (100,940,199) |
| | | ACCUMULATED AMORTIZATION | | | | | | | | | |
| G-AAMT | | General Plant - 303000 | (361,061) | (829,620) | (1,190,681) | (244,007) | (602,246) | (846,253) | (117,054) | (227,374) | (344,428) |
| G-AAMT | | Misc IT Intangible Plant - 3031XX | (1,146,165) | (20,267,753) | (21,413,918) | (1,137,639) | (14,712,970) | (15,850,609) | (8,526) | (5,554,783) | (5,563,309) |
| 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 | (1,507,226) | (21,097,373) | (22,604,599) | (1,381,646) | (15,315,216) | (16,696,862) | (125,580) | (5,782,157) | (5,907,737) |
| | | TOTAL ACCUMULATED DEPR/AMORT | (250,243,638) | (63,417,703) | (313,661,341) | (161,527,029) | (45,286,376) | (206,813,405) | (88,716,609) | (18,131,327) | (106,847,936) |
| | | NET GAS UTILITY PLANT before DFIT | 599,590,094 | 115,489,098 | 715,079,192 | 422,317,730 | 82,784,972 | 505,102,702 | 177,272,364 | 32,704,126 | 209,976,490 |
| | | ACCUMULATED DFIT | | | | | | | | | |
| 12 | 282900 | ADFIT - Gas Plant In Service | 0 | (111,760,444) | (111,760,444) | 0 | (78,943,107) | (78,943,107) | 0 | (32,817,337) | (32,817,337) |
| 4, 12 | 282900 | ADFIT - Common Plant (282900 from C-DT) | 0 | (18,077,792) | (18,077,792) | 0 | (13,119,654) | (13,119,654) | 0 | (4,958,138) | (4,958,138) |
| 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 | (344,456) | (344,456) | 0 | (243,310) | (243,310) | 0 | (101,146) | (101,146) |
| | | TOTAL ACCUMULATED DFIT | 0 | (130,605,022) | (130,605,022) | 0 | (92,612,653) | (92,612,653) | 0 | (37,992,369) | (37,992,369) |
| | | NET GAS UTILITY PLANT | 599,590,094 | (15,115,924) | 584,474,170 | 422,317,730 | (9,827,681) | 412,490,049 | 177,272,364 | (5,288,243) | 171,984,121 |

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% | 68.510% | 31.490% |
| G-ALL | 12 | Net Gas Plant (before ADFIT) - AMA | 100.000% | 70.636% | 29.364% |

| | |
|---|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| ADJUSTMENTS TO NET GAS UTILITY PLANT | G-APL-1A |
| For Month Ended February 29, 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 | 599,590,094 | (15,115,924) | 584,474,170 | 422,317,730 | (9,827,681) | 412,490,049 | 177,272,364 | (5,288,243) | 171,984,121 |
| | | OTHER ADJUSTMENTS: | | | | | | | | | |
| 4 | 108121 | AMI Existing Meters/ERTs Deferral A/D | (2,112,640) | 0 | (2,112,640) | (2,112,640) | 0 | (2,112,640) | 0 | 0 | 0 |
| 4 | 182332 | Regulatory Asset - AFUDC | 1,341,489 | 2,406,930 | 3,748,419 | 942,785 | 1,747,263 | 2,690,048 | 398,704 | 659,667 | 1,058,371 |
| 4 | 182318 | Accumulated Amortization - AFUDC | (168,228) | (296,518) | (464,746) | (113,336) | (215,110) | (328,446) | (54,892) | (81,408) | (136,300) |
| 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 | 6,493,640 | 6,493,640 | 0 | 4,459,832 | 4,459,832 | 0 | 2,033,808 | 2,033,808 |
| 4 | 252000 | Customer Advances | 0 | (456) | (456) | 0 | (331) | (331) | 0 | (125) | (125) |
| 99 | 235199 | Customer Deposits | (630,977) | 0 | (630,977) | (630,977) | 0 | (630,977) | 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 | 10,271,685 | 0 | 10,271,685 | 10,271,685 | 0 | 10,271,685 | 0 | 0 | 0 |
| 99 | 283302 | ADFIT - WA Excess Nat Gas Line Extension | (2,157,054) | 0 | (2,157,054) | (2,157,054) | 0 | (2,157,054) | 0 | 0 | 0 |
| C-WKC | | Working Capital | 11,534,323 | 0 | 11,534,323 | 7,777,429 | 0 | 7,777,429 | 3,756,894 | 0 | 3,756,894 |
| 99 | 186710 | DSM Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL OTHER ADJUSTMENTS | 18,078,598 | 14,334,660 | 32,413,258 | 13,977,892 | 9,927,749 | 23,905,641 | 4,100,706 | 4,406,911 | 8,507,617 |
| | | NET RATE BASE | 617,668,692 | (781,264) | 616,887,428 | 436,295,622 | 100,068 | 436,395,690 | 181,373,070 | (881,332) | 180,491,738 |

ALLOCATION RATIOS:

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

| | |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH DEPRECIATION EXPENSE | G-DEPX-1A |
| For Month Ended February 29, 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) | 266,062 | 266,062 | | | | | | | | | | |
| | Steam (ED-ID) | 351,984 | 351,984 | | | | | | | | | | |
| | Steam (ED-WA) | 348,174 | 348,174 | | | | | | | | | | |
| | Hydro (ED-AN) | 1,195,838 | 1,195,838 | | | | | | | | | | |
| | Other (ED-AN) | 897,430 | 897,430 | | | | | | | | | | |
| | Total Electric Production | 3,059,488 | 3,059,488 | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | |
| | ED-AN | 1,301,740 | 1,301,740 | | | | | | | | | | |
| | ED-ID | 82,044 | 82,044 | | | | | | | | | | |
| | ED-WA | 42,287 | 42,287 | | | | | | | | | | |
| | Total Electric Transmission | 1,426,071 | 1,426,071 | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | |
| | ED-AN | 6,597 | 6,597 | | | | | | | | | | |
| | ED-ID | 1,405,090 | 1,405,090 | | | | | | | | | | |
| | ED-WA | 2,656,469 | 2,656,469 | | | | | | | | | | |
| | Total Electric Distribution | 4,068,156 | 4,068,156 | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | |
| 1 | GD-AN | 49,660 | | 49,660 | | 49,660 | 49,660 | | 34,106 | 34,106 | | 15,554 | 15,554 |
| | GD-OR | 9,561 | | 9,561 | | | | | | | | | |
| | Total Gas Underground Storage | 59,221 | | 49,660 | 9,561 | 49,660 | 49,660 | | 34,106 | 34,106 | | 15,554 | 15,554 |
| Gas Distribution | | | | | | | | | | | | | |
| 6 | GD-AN | 4,783 | | 4,783 | | 4,783 | 4,783 | | 3,277 | 3,277 | | 1,506 | 1,506 |
| | GD-ID | 502,353 | | 502,353 | | 502,353 | 502,353 | | | | 502,353 | | 502,353 |
| | GD-WA | 1,095,779 | | 1,095,779 | | 1,095,779 | 1,095,779 | 1,095,779 | | 1,095,779 | | | |
| | GD-OR | 751,375 | | 751,375 | | | | | | | | | |
| | Total Gas Distribution | 2,354,290 | | 1,602,915 | 751,375 | 1,598,132 | 4,783 | 1,602,915 | 1,095,779 | 3,277 | 1,099,056 | 502,353 | 1,506 |
| General Plant | | | | | | | | | | | | | |
| | ED-AN | 245,841 | 245,841 | | | | | | | | | | |
| | ED-ID | 39,304 | 39,304 | | | | | | | | | | |
| | ED-WA | 76,623 | 76,623 | | | | | | | | | | |
| 7,4 | CD-AA | 1,941,579 | 1,355,669 | 405,421 | 180,489 | 405,421 | 405,421 | | 294,307 | 294,307 | | 111,114 | 111,114 |
| 9,4 | CD-AN | 50,878 | 39,337 | 11,541 | | 11,541 | 11,541 | | 8,378 | 8,378 | | 3,163 | 3,163 |
| 9 | CD-ID | 39,249 | 30,346 | 8,903 | | 8,903 | 8,903 | | | | 8,903 | | 8,903 |
| 9 | CD-WA | 174,937 | 135,256 | 39,681 | | 39,681 | 39,681 | 39,681 | | 39,681 | | | |
| 8,4 | GD-AA | 33,503 | | 23,128 | 10,375 | 23,128 | 23,128 | | 16,789 | 16,789 | | 6,339 | 6,339 |
| 4 | GD-AN | 2,630 | | 2,630 | | 2,630 | 2,630 | | 1,909 | 1,909 | | 721 | 721 |
| | GD-ID | 2,730 | | 2,730 | | 2,730 | 2,730 | | | | 2,730 | | 2,730 |
| | GD-WA | 89,829 | | 89,829 | | 89,829 | 89,829 | 89,829 | | 89,829 | | | |
| | GD-OR | 18,226 | | 18,226 | | | | | | | | | |
| | Total General Plant | 2,715,329 | 1,922,376 | 583,863 | 209,090 | 141,143 | 442,720 | 583,863 | 129,510 | 321,383 | 450,893 | 11,633 | 121,337 |
| | Total Depreciation Expense | 13,682,555 | 10,476,091 | 2,236,438 | 970,026 | 1,739,275 | 497,163 | 2,236,438 | 1,225,289 | 358,766 | 1,584,055 | 513,986 | 138,397 |

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 | 68.510% | | 31.490% |

| | |
|---------------------------------------|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH AMORTIZATION EXPENSE | G-AMTX-1A |
| For Month Ended February 29, 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 | 75,774 | 75,774 | | | | | | | | | | | | |
| Misc Intangible Plt (303000) ED-AN | 19,313 | 19,313 | | | | | | | | | | | | |
| Total Production/Transmission | 95,087 | 95,087 | | | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | | |
| Franchises (302000) ED-WA | 2,013 | 2,013 | | | | | | | | | | | | |
| Misc Intangible Plt (303000) ED-WA | 489 | 489 | | | | | | | | | | | | |
| Total Distribution | 2,502 | 2,502 | | | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | | |
| 7,4 CD-AA | 34,579 | 24,144 | 7,221 | 3,214 | | 7,221 | 7,221 | | 5,242 | 5,242 | | 1,979 | 1,979 | |
| 9,4 CD-AN | 810 | 626 | 184 | | | 184 | 184 | | 134 | 134 | | 50 | 50 | |
| GD-ID | 1,225 | | 1,225 | | | 1,225 | 1,225 | | | | | 1,225 | 1,225 | |
| GD-WA | 2,070 | | 2,070 | | | 2,070 | 2,070 | | 2,070 | 2,070 | | | | |
| GD-OR | 617 | | | 617 | | | | | | | | | | |
| Total General Plant - 303000 | 39,301 | 24,770 | 10,700 | 3,831 | 3,295 | 7,405 | 10,700 | 2,070 | 5,376 | 7,446 | 1,225 | 2,029 | 3,254 | |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | | |
| 7,4 CD-AA | 2,783,785 | 1,943,722 | 581,282 | 258,781 | | 581,282 | 581,282 | | 421,970 | 421,970 | | 159,312 | 159,312 | |
| 9,4 CD-AN | 7,524 | 5,817 | 1,707 | | | 1,707 | 1,707 | | 1,239 | 1,239 | | 468 | 468 | |
| 9,4 CD-ID | 653 | 505 | 148 | | | 148 | 148 | | | | | 148 | 148 | |
| 9,4 CD-WA | 318,855 | 246,529 | 72,326 | | | 72,326 | 72,326 | | 72,326 | 72,326 | | | 0 | |
| ED-AN | 240,199 | 240,199 | | | | | | | | | | | | |
| ED-ID | (3) | (3) | | | | | | | | | | | | |
| ED-WA | 19,674 | 19,674 | | | | | | | | | | | | |
| 8,4 GD-AA | 4,879 | | 3,368 | 1,511 | | 3,368 | 3,368 | | 2,445 | 2,445 | | 923 | 923 | |
| 4 GD-AN | 0 | | 0 | | | 0 | 0 | | 0 | 0 | | 0 | 0 | |
| GD-OR | 0 | | | 0 | | | | | | | | | | |
| Total Miscellaneous IT Intangible Plant - 3031XX | 3,375,566 | 2,456,443 | 658,831 | 260,292 | 72,474 | 586,357 | 658,831 | 72,326 | 425,654 | 497,980 | 148 | 160,703 | 160,851 | |
| 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 | 0 | 0 | 0 | 0 | | 0 | 0 | | 0 | 0 | | 0 | 0 | |
| 4 ED-AN | 3,946 | 3,946 | | | | | | | | | | | | |
| GD-OR | 0 | | | 0 | | | | | | | | | | |
| Total General Plant- 390200, 396200 | 3,946 | 3,946 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Amortization Expense | 3,516,402 | 2,582,748 | 669,531 | 264,123 | 75,769 | 593,762 | 669,531 | 74,396 | 431,030 | 505,426 | 1,373 | 162,732 | 164,105 | |

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 Rat | 72.593% | 27.407% |
| 9 Elec/Gas North 4-Factor | 77.318% | 22.682% | 0.000% | | | |

| | |
|---|------------------|
| RESULTS OF OPERATIONS | Report ID: |
| GAS-NORTH ACCUMULATED DEPRECIATION | G-ADEP-1A |
| For Month Ended February 29, 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) | (71,321,688) | (71,321,688) | | | | | | | | | | | |
| | Steam (ED-ID) | (85,769,475) | (85,769,475) | | | | | | | | | | | |
| | Steam (ED-WA) | (158,437,238) | (158,437,238) | | | | | | | | | | | |
| | Hydro (ED-AN) | (146,502,003) | (146,502,003) | | | | | | | | | | | |
| | Other (ED-AN) | (140,000,052) | (140,000,052) | | | | | | | | | | | |
| | Total Electric Production | (602,030,456) | (602,030,456) | | | | | | | | | | | |
| Electric Transmission | | | | | | | | | | | | | | |
| | ED-AN | (207,982,249) | (207,982,249) | | | | | | | | | | | |
| | ED-ID | (8,730,854) | (8,730,854) | | | | | | | | | | | |
| | ED-WA | (15,284,782) | (15,284,782) | | | | | | | | | | | |
| | Total Electric Transmission | (231,997,885) | (231,997,885) | | | | | | | | | | | |
| Electric Distribution | | | | | | | | | | | | | | |
| | ED-AN | (255,168) | (255,168) | | | | | | | | | | | |
| | ED-ID | (233,788,946) | (233,788,946) | | | | | | | | | | | |
| | ED-WA | (362,027,959) | (362,027,959) | | | | | | | | | | | |
| | Total Electric Distribution | (596,072,073) | (596,072,073) | | | | | | | | | | | |
| Gas Underground Storage | | | | | | | | | | | | | | |
| 1 | GD-AN | (17,239,122) | (17,239,122) | | (17,239,122) | (17,239,122) | | (11,839,829) | (11,839,829) | | (5,399,293) | (5,399,293) | | |
| | GD-OR | (1,292,835) | | (1,292,835) | | | | | | | | | | |
| | Total Gas Underground Storage | (18,531,957) | (17,239,122) | (1,292,835) | (17,239,122) | (17,239,122) | | (11,839,829) | (11,839,829) | | (5,399,293) | (5,399,293) | | |
| Gas Distribution | | | | | | | | | | | | | | |
| 6 | GD-AN | (1,858,200) | (1,858,200) | | (1,858,200) | (1,858,200) | | (1,273,053) | (1,273,053) | | (585,147) | (585,147) | | |
| | GD-ID | (84,996,772) | (84,996,772) | | (84,996,772) | (84,996,772) | | | | (84,996,772) | | (84,996,772) | | |
| | GD-WA | (149,671,805) | (149,671,805) | | (149,671,805) | (149,671,805) | (149,671,805) | | (149,671,805) | | | | | |
| | GD-OR | (119,154,850) | | (119,154,850) | | | | | | | | | | |
| | Total Gas Distribution | (355,681,627) | (236,526,777) | (119,154,850) | (234,668,577) | (1,858,200) | (236,526,777) | (149,671,805) | (1,273,053) | (150,944,858) | (84,996,772) | (585,147) | (85,581,919) | |
| General Plant | | | | | | | | | | | | | | |
| | ED-AN | (35,933,297) | (35,933,297) | | | | | | | | | | | |
| | ED-ID | (11,164,251) | (11,164,251) | | | | | | | | | | | |
| | ED-WA | (20,290,476) | (20,290,476) | | | | | | | | | | | |
| 7,4 | CD-AA | (80,202,194) | (55,999,578) | (16,747,020) | (7,455,596) | (16,747,020) | (16,747,020) | (12,157,164) | (12,157,164) | | (4,589,856) | (4,589,856) | | |
| 9,4 | CD-AN | (7,570,869) | (5,853,569) | (1,717,300) | | (1,717,300) | (1,717,300) | (1,246,640) | (1,246,640) | | (470,660) | (470,660) | | |
| 9 | CD-ID | (6,495,368) | (5,022,024) | (1,473,344) | | (1,473,344) | (1,473,344) | | | (1,473,344) | | (1,473,344) | | |
| 9 | CD-WA | (5,896,486) | (4,558,986) | (1,337,500) | | (1,337,500) | (1,337,500) | (1,337,500) | | | | | | |
| 8,4 | GD-AA | (1,953,768) | | (1,348,725) | (605,043) | (1,348,725) | (1,348,725) | (979,080) | (979,080) | | (369,645) | (369,645) | | |
| 4 | GD-AN | (3,409,963) | | (3,409,963) | | (3,409,963) | (3,409,963) | (2,475,394) | (2,475,394) | | (934,569) | (934,569) | | |
| | GD-ID | (2,120,913) | | (2,120,913) | | (2,120,913) | (2,120,913) | | | (2,120,913) | | (2,120,913) | | |
| | GD-WA | (9,136,078) | | (9,136,078) | | (9,136,078) | (9,136,078) | (9,136,078) | | | | | | |
| | GD-OR | (5,012,939) | | (5,012,939) | | | | | | | | | | |
| | Total General Plant | (189,186,602) | (138,822,181) | (37,290,843) | (13,073,578) | (14,067,835) | (23,223,008) | (37,290,843) | (10,473,578) | (16,858,278) | (27,331,856) | (3,594,257) | (6,364,730) | (9,958,987) |
| | Total Accumulated Depreciation | (1,993,500,600) | (1,568,922,595) | (291,056,742) | (133,521,263) | (248,736,412) | (42,320,330) | (291,056,742) | (160,145,383) | (29,971,160) | (190,116,543) | (88,591,029) | (12,349,170) | (100,940,199) |

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 | 68.510% | 31.490% |

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended February 29, 2020
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

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 | (13,011,354) | (13,011,354) | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-AN | (2,097,267) | (2,097,267) | | | | | | | | | | |
| Total Production/Transmission | | (15,108,621) | (15,108,621) | | | | | | | | | | |
| Distribution | | | | | | | | | | | | | |
| Franchises (302000) | ED-WA | (198,473) | (198,473) | | | | | | | | | | |
| Misc Intangible Plt (303000) | ED-WA | (49,273) | (49,273) | | | | | | | | | | |
| Total Distribution | | (247,746) | (247,746) | | | | | | | | | | |
| General Plant - 303000 | | | | | | | | | | | | | |
| 7,4 | CD-AA | (3,845,508) | (2,685,049) | (802,981) | (357,478) | | (802,981) | (802,981) | | (582,908) | (582,908) | (220,073) | (220,073) |
| 9,4 | CD-AN | (117,442) | (90,803) | (26,639) | | | (26,639) | (26,639) | | (19,338) | (19,338) | (7,301) | (7,301) |
| | GD-ID | (117,054) | | (117,054) | | (117,054) | (117,054) | (117,054) | | | | (117,054) | (117,054) |
| | GD-WA | (244,007) | | (244,007) | | (244,007) | (244,007) | (244,007) | (244,007) | | (244,007) | | |
| | GD-OR | (102,193) | | (102,193) | | | | | | | | | |
| Total General Plant - 303000 | | (4,426,204) | (2,775,852) | (1,190,681) | (459,671) | (361,061) | (829,620) | (1,190,681) | (244,007) | (602,246) | (846,253) | (117,054) | (227,374) |
| Miscellaneous IT Intangible Plant - 3031XX | | | | | | | | | | | | | |
| 7,4 | CD-AA | (95,743,110) | (66,850,713) | (19,992,118) | (8,900,279) | | (19,992,118) | (19,992,118) | | (14,512,878) | (14,512,878) | (5,479,240) | (5,479,240) |
| 9,4 | CD-AN | (116,723) | (90,247) | (26,476) | | | (26,476) | (26,476) | | (19,220) | (19,220) | (7,256) | (7,256) |
| 9 | CD-ID | (37,588) | (29,062) | (8,526) | | (8,526) | (8,526) | (8,526) | 0 | 0 | 0 | (8,526) | (8,526) |
| 9 | CD-WA | (5,015,383) | (3,877,744) | (1,137,639) | | (1,137,639) | (1,137,639) | (1,137,639) | (1,137,639) | | (1,137,639) | 0 | 0 |
| | ED-AN | (6,215,095) | (6,215,095) | | | | | | | | | | |
| | ED-ID | 181 | 181 | | | | | | | | | | |
| | ED-WA | 26,200 | 26,200 | | | | | | | | | | |
| 8,4 | GD-AA | (360,933) | | (249,159) | (111,774) | | (249,159) | (249,159) | | (180,872) | (180,872) | (68,287) | (68,287) |
| 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 | | (107,462,451) | (77,036,480) | (21,413,918) | (9,012,053) | (1,146,165) | (20,267,753) | (21,413,918) | (1,137,639) | (14,712,970) | (15,850,609) | (8,526) | (5,554,783) |
| 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 |
| 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 | (197,884) | (197,884) | | | | | | | | | | |
| | ED-WA | 0 | 0 | | | | | | | | | | |
| | GD-WA | 0 | | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | GD-OR | 0 | | 0 | | 0 | 0 | 0 | | | | | |
| Total General Plant - 390200, 396200 | | (197,884) | (197,884) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Accumulated Amortization | | (127,442,906) | (95,366,583) | (22,604,599) | (9,471,724) | (1,507,226) | (21,097,373) | (22,604,599) | (1,381,646) | (15,315,216) | (16,696,862) | (125,580) | (5,782,157) |

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-1A |
| For Month Ended February 29, 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 | 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 | 8,484,433 | 1,132,736 | 2,715,357 | 4,636,340 | 8,484,433 | 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 | 3,874,512 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,874,512 | 0 | 3,874,512 | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 7 | | CD-AA | 126,009,886 | 0 | 0 | 87,983,883 | 87,983,883 | 0 | 0 | 26,312,124 | 26,312,124 | 0 | 11,713,879 | 11,713,879 | |
| 9 | | CD-WA / ID / AN | 30,362,022 | 9,372,618 | 5,843,825 | 8,258,561 | 23,475,004 | 2,749,707 | 1,714,442 | 2,422,869 | 6,887,018 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 194,528,118 | 10,505,354 | 8,559,182 | 100,878,784 | 119,943,320 | 28,546,972 | 1,714,442 | 28,734,993 | 58,996,407 | 3,874,512 | 11,713,879 | 15,588,391 | |
| | 391XXX | Office Furniture & Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 1,554,225 | (199,944) | 7,798 | 1,746,371 | 1,554,225 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 573,048 | 0 | 0 | 0 | 0 | 573,048 | 0 | 0 | 0 | 573,048 | 0 | 0 | |
| 99 | | GD-OR / AS | 12,109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,109 | 0 | 12,109 | |
| 8 | | GD-AA | 378,924 | 0 | 0 | 0 | 0 | 0 | 0 | 261,579 | 261,579 | 0 | 117,345 | 117,345 | |
| 7 | | CD-AA | 86,792,114 | 0 | 0 | 60,600,858 | 60,600,858 | 0 | 0 | 18,123,061 | 18,123,061 | 0 | 8,068,195 | 8,068,195 | |
| 9 | | CD-WA / ID / AN | 5,985,610 | 4,400,151 | 16,908 | 210,835 | 4,627,894 | 1,290,902 | 4,960 | 61,854 | 1,357,716 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 95,296,030 | 4,200,207 | 24,706 | 62,558,064 | 66,782,977 | 1,863,950 | 4,960 | 18,446,494 | 20,315,404 | 12,109 | 8,185,540 | 8,197,649 | |
| | 392XXX | Transportation Equipment | | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 50,312,125 | 23,956,452 | 10,122,561 | 16,233,112 | 50,312,125 | 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 | 6,999,203 | 1,882,064 | 838,419 | 2,691,090 | 5,411,573 | 552,154 | 245,973 | 789,503 | 1,587,630 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 82,875,308 | 25,838,516 | 10,960,980 | 24,072,628 | 60,872,124 | 9,717,361 | 2,966,891 | 4,380,467 | 17,064,719 | 4,222,924 | 715,541 | 4,938,465 | |

| | |
|-----------------------------------|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended February 29, 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 | 387,400 | 0 | 0 | 387,400 | 387,400 | 0 | 0 | 0 | 0 | 0 | | |
| 99 | | GD-WA / ID / AN | 64,472 | 0 | 0 | 0 | 0 | 64,472 | 0 | 0 | 0 | 0 | | |
| 99 | | GD-OR / AS | 20,792 | 0 | 0 | 0 | 0 | 0 | 0 | 20,792 | 0 | 20,792 | | |
| 8 | | GD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 7 | | CD-AA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 9 | | CD-WA / ID / AN | 4,850,086 | 249,293 | 162,272 | 3,338,376 | 3,749,941 | 73,137 | 47,607 | 979,401 | 1,100,145 | 0 | | |
| | | TOTAL ACCOUNT | 5,322,750 | 249,293 | 162,272 | 3,725,776 | 4,137,341 | 137,609 | 47,607 | 979,401 | 1,164,617 | 20,792 | 0 | 20,792 |
| | 394000 | Tools, Shop, & Garage Equipment | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 5,646,414 | 643,157 | 181,101 | 4,822,156 | 5,646,414 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 2,692,950 | 0 | 0 | 0 | 0 | 1,917,695 | 273,230 | 502,025 | 2,692,950 | 0 | 0 | |
| 99 | | GD-OR / AS | 915,816 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 915,816 | 0 | |
| 8 | | GD-AA | 5,017,031 | 0 | 0 | 0 | 0 | 0 | 0 | 3,463,357 | 3,463,357 | 0 | 1,553,674 | |
| 7 | | CD-AA | 13,159,373 | 0 | 0 | 9,188,269 | 9,188,269 | 0 | 0 | 2,747,809 | 2,747,809 | 0 | 1,223,295 | |
| 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 | |
| | | TOTAL ACCOUNT | 28,744,934 | 646,657 | 924,819 | 14,278,650 | 15,850,126 | 1,918,722 | 491,419 | 6,791,882 | 9,202,023 | 915,816 | 2,776,969 | 3,692,785 |
| | 394100 | Electric Charging Stations | | | | | | | | | | | | |
| 99 | | ED-WA / ID / AN | 116,804 | 0 | 0 | 116,804 | 116,804 | 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 | 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 | |
| | | 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 | 1,701,430 | 310,233 | 13,580 | 1,377,617 | 1,701,430 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 99 | | GD-WA / ID / AN | 161,838 | 0 | 0 | 0 | 0 | 66,921 | 0 | 94,917 | 161,838 | 0 | 0 | |
| 99 | | GD-OR / AS | 7,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,487 | 0 | |
| 8 | | GD-AA | 205,171 | 0 | 0 | 0 | 0 | 0 | 0 | 141,634 | 141,634 | 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 | |
| 9 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 3,644,441 | 310,233 | 13,580 | 2,472,801 | 2,796,614 | 66,921 | 0 | 564,073 | 630,994 | 7,487 | 209,346 | 216,833 |

| | |
|-----------------------------------|-----------------|
| RESULTS OF OPERATIONS | Report ID: |
| COMMON GENERAL PLANT | C-GPL-1A |
| For Month Ended February 29, 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 | 31,854,824 | 14,014,676 | 9,491,081 | 8,349,067 | 31,854,824 | 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 | 38,081,537 | 14,265,248 | 9,898,334 | 9,218,640 | 33,382,222 | 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 | 49,501,858 | 12,148,544 | 6,041,548 | 31,311,766 | 49,501,858 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | | GD-WA / ID / AN | 1,007,110 | 0 | 0 | 0 | 0 | 722,117 | 283,040 | 1,953 | 1,007,110 | 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 | 885,327 | 0 | 0 | 0 | 0 | 0 | 0 | 611,159 | 611,159 | 0 | 274,168 | 274,168 | |
| 7 | | CD-AA | 63,488,353 | 0 | 0 | 44,329,473 | 44,329,473 | 0 | 0 | 13,257,003 | 13,257,003 | 0 | 5,901,877 | 5,901,877 | |
| 9 | | CD-WA / ID / AN | 15,691,221 | 7,591,772 | 2,888,153 | 1,652,056 | 12,131,981 | 2,227,248 | 847,317 | 484,675 | 3,559,240 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 131,681,858 | 19,740,316 | 8,929,701 | 77,293,295 | 105,963,312 | 2,949,365 | 1,130,357 | 14,354,790 | 18,434,512 | 1,107,989 | 6,176,045 | 7,284,034 | |
| | 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 | |
| 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 | 651,094 | 0 | 0 | 454,613 | 454,613 | 0 | 0 | 135,955 | 135,955 | 0 | 60,526 | 60,526 | |
| 9 | | CD-WA / ID / AN | 8,574 | 0 | 6,629 | 0 | 6,629 | 0 | 1,945 | 0 | 1,945 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 855,386 | 0 | 13,475 | 641,118 | 654,593 | 0 | 1,945 | 135,955 | 137,900 | 2,367 | 60,526 | 62,893 | |
| | | TOTAL GENERAL PLANT | 599,388,676 | 76,564,523 | 40,187,377 | 304,050,543 | 420,802,443 | 51,037,048 | 7,423,961 | 78,086,014 | 136,547,023 | 11,052,964 | 30,986,246 | 42,039,210 | |

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-1A |
| For Month Ended February 29, 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 | 10,699,821 | 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 | 14,282,713 | (81,333) | (1,000) | 14,365,046 | 14,282,713 | 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 | 425,096 | 0 | 0 | 0 | 0 | 0 | 0 | 293,452 | 293,452 | 0 | 131,644 | |
| 7 | | CD-AA | 119,085,960 | 0 | 0 | 83,149,390 | 83,149,390 | 0 | 0 | 24,866,339 | 24,866,339 | 0 | 11,070,231 | |
| 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 | 134,251,437 | (81,333) | 30,570 | 97,836,721 | 97,785,958 | 0 | 9,262 | 25,254,342 | 25,263,604 | 0 | 11,201,875 | 11,201,875 |
| | 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 | 204,908 | 0 | 0 | 143,073 | 143,073 | 0 | 0 | 42,787 | 42,787 | 0 | 19,048 | |
| 8 | | CD-WA / ID / AN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | TOTAL ACCOUNT | 204,908 | 0 | 0 | 143,073 | 143,073 | 0 | 0 | 42,787 | 42,787 | 0 | 19,048 | 19,048 |
| | 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-1A |
| For Month Ended February 29, 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 | 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 | 869,521 | 869,521 | 0 | 0 | 869,521 | 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 | 1,390,514 | 0 | 0 | 970,899 | 970,899 | 0 | 0 | 290,353 | 290,353 | 0 | 129,262 | 129,262 |
| 9 | | CD-WA / ID / AN | 18,705,770 | 14,462,740 | 0 | 0 | 14,462,740 | 4,243,030 | 0 | 0 | 4,243,030 | 0 | 0 | 0 |
| | | TOTAL ACCOUNT | 20,965,805 | 15,332,261 | 0 | 970,899 | 16,303,160 | 4,243,030 | 0 | 290,353 | 4,533,383 | 0 | 129,262 | 129,262 |
| | TOTAL | | 304,632,882 | 15,570,644 | 30,570 | 204,521,519 | 220,122,733 | 5,264,944 | 781,463 | 54,054,004 | 60,100,411 | 406,156 | 24,003,582 | 24,409,738 |

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-1A |
| COMMON ACCUMULATED DEFERRED FIT | |
| For Month Ended February 29, 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 | (85,704,800) | (59,841,663) | (17,896,019) | (7,967,118) |
| 8 | 282900 GD-AA | 0 | 0 | 0 | 0 |
| 9 | 282900 CD-WA / ID / AN | (801,361) | (619,588) | (181,773) | 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 | (88,528,719) | (61,873,462) | (18,500,122) | (8,155,135) |

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 Month Ended February 29, 2020 |
| Average of Monthly Averages Basis |

Report ID:
C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

| Ref/Basis | Account Description | ***** SYSTEM ***** | | | | ***** ELECTRIC ***** | | ***** GAS NORTH ***** | | *GAS SOUTH* |
|-----------|---|--------------------|------------|-----------|------------|----------------------|------------|-----------------------|-----------|-------------|
| | | Washington | Idaho | Oregon | Total | Washington | Idaho | Washington | Idaho | Oregon |
| 1 | 151120 Fuel Stock Coal-Colstrip | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1 | 151210 Fuel Stock Hog Ffuel-KFGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7/4 | 154100 Plant Materials & Oper Supplies | 0 | 0 | 3,971,036 | 3,971,036 | 0 | 0 | 0 | 0 | 3,971,036 |
| 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 | 2,190 | 2,190 | 0 | 0 | 0 | 0 | 2,190 |
| 7/4 | 154550 Supply Chain Average Cost Variance | 0 | 0 | (73) | (73) | 0 | 0 | 0 | 0 | (73) |
| 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 | 57,136,517 | 29,564,875 | 0 | 86,701,392 | 49,359,088 | 25,807,981 | 7,777,429 | 3,756,894 | 0 |
| TOTAL | | 57,136,517 | 29,564,875 | 3,973,153 | 90,674,545 | 49,359,088 | 25,807,981 | 7,777,429 | 3,756,894 | 3,973,153 |

| | | | | | | | |
|--------------------|---|----------|-----------|-----------|---------|-----------|------------|
| 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 | | | | | | |