

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,821,111	24,548,606	14,272,505
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	38,821,111	24,548,606	14,272,505
G-APL	Gas Net Adjusted Rate Base	614,365,969	434,591,687	179,774,282
	RATE OF RETURN	6.319%	5.649%	7.939%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2020
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers Percent	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	03-01-2019 thru 02-29-2020	13,552,005 100.000%	9,698,705 71.567%	3,853,300 28.433%
	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	03-01-2019 thru 02-29-2020	288,609,463 100.000%	197,290,488 68.359%	91,318,975 31.641%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2020
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 29, 2020
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended February 29, 2020

Ending Balance Basis

Report ID:
G-ALL-12E

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	03-01-2019 thru 02-29-2020	26,041,777 100.000%	18,376,844 70.567%	7,664,933 29.433%	
12	Net Gas Plant (before ADFIT) Percent	2-01-2020 thru 02-29-2020	714,803,184 100.000%	504,822,270 70.624%	209,980,914 29.376%	
13	G-PLT Net Gas General Plant Percent	2-01-2020 thru 02-29-2020	99,075,530 100.000%	80,085,201 80.832%	18,990,329 19.168%	
14	Net Allocated Schedule M's Percent	03-01-2019 thru 02-29-2020	-34,372,423 100.000%	-24,052,189 69.975%	-10,320,234 30.025%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 29, 2020	
Ending Balance 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	144,241,106	0	144,241,106	99,874,799	0	99,874,799	44,366,307	0	44,366,307
99 4812XX	Commercial - Firm & Interruptible	66,358,053	0	66,358,053	48,030,048	0	48,030,048	18,328,005	0	18,328,005
99 4813XX	Industrial-Firm	2,670,973	0	2,670,973	1,574,047	0	1,574,047	1,096,926	0	1,096,926
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	238,997	0	238,997	209,737	0	209,737	29,260	0	29,260
99 499XXX	Unbilled Revenue	(4,984,763)	0	(4,984,763)	(3,333,649)	0	(3,333,649)	(1,651,114)	0	(1,651,114)
	TOTAL SALES TO ULTIMATE CUSTOMERS	208,524,366	0	208,524,366	146,354,982	0	146,354,982	62,169,384	0	62,169,384
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	69,906,519	0	69,906,519	47,202,140	0	47,202,140	22,704,379	0	22,704,379
4 488000	Miscellaneous Service Revenues	15,204	0	15,204	7,032	0	7,032	8,172	0	8,172
99 4893XX	Transportation Revenues	5,702,729	0	5,702,729	5,111,479	0	5,111,479	591,250	0	591,250
99 493000	Rent from Gas Property	2,758	0	2,758	2,758	0	2,758	0	0	0
4 495XXX	Other Gas Revenues	7,151,019	688,044	7,839,063	4,134,482	499,472	4,633,954	3,016,537	188,572	3,205,109
99 496100	Provision for Rate Refund	443,946	0	443,946	443,946	0	443,946	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(60,500)	0	(60,500)	(37,813)	0	(37,813)	(22,687)	0	(22,687)
	TOTAL OTHER OPERATING REVENUES	83,161,675	688,044	83,849,719	56,864,024	499,472	57,363,496	26,297,651	188,572	26,486,223
	TOTAL GAS REVENUES	291,686,041	688,044	292,374,085	203,219,006	499,472	203,718,478	88,467,035	188,572	88,655,607
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	135,240,332	0	135,240,332	92,905,515	0	92,905,515	42,334,817	0	42,334,817
99 808XXX	Net Natural Gas Storage Transactions	395,569	0	395,569	309,073	0	309,073	86,496	0	86,496
99 811000	Gas Used for Products Extraction	(446,838)	0	(446,838)	(301,282)	0	(301,282)	(145,556)	0	(145,556)
10 813000	Other Gas Expenses	0	1,211,113	1,211,113	0	827,069	827,069	0	384,044	384,044
99 813010	Gas Technology Institute (GTI) Expenses	119,499	0	119,499	84,048	0	84,048	35,451	0	35,451
	TOTAL PRODUCTION EXPENSES	135,308,562	1,211,113	136,519,675	92,997,354	827,069	93,824,423	42,311,208	384,044	42,695,252
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	20,671	20,671	0	14,197	14,197	0	6,474	6,474
1 824000	Other Expenses	0	669,441	669,441	0	459,772	459,772	0	209,669	209,669
1 837000	Other Equipment	0	1,986,849	1,986,849	0	1,364,568	1,364,568	0	622,281	622,281
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,676,961	2,676,961	0	1,838,537	1,838,537	0	838,424	838,424
G-DEPX	Depreciation Expense-Underground Storage	0	656,345	656,345	0	450,778	450,778	0	205,567	205,567
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	466,085	466,085	0	320,107	320,107	0	145,978	145,978
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,122,430	1,122,430	0	770,885	770,885	0	351,545	351,545
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,799,391	3,799,391	0	2,609,422	2,609,422	0	1,189,969	1,189,969

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	505,626	1,743,781	2,249,407	432,333	1,247,972	1,680,305	73,293	495,809	569,102
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,433,361	1,295,316	4,728,677	2,397,872	927,019	3,324,891	1,035,489	368,297	1,403,786
3	875000 Measuring & Reg Sta Exp-General	147,815	0	147,815	102,361	0	102,361	45,454	0	45,454
3	876000 Measuring & Reg Sta Exp-Industrial	9,019	0	9,019	8,118	0	8,118	901	0	901
3	877000 Measuring & Reg Sta Exp-City Gate	81,671	0	81,671	48,389	0	48,389	33,282	0	33,282
3	878000 Meter & House Regulator Expenses	620,172	0	620,172	416,828	0	416,828	203,344	0	203,344
3	879000 Customer Installation Expenses	1,919,053	101,333	2,020,386	1,323,020	72,521	1,395,541	596,033	28,812	624,845
3	880000 Other Expenses	1,886,643	677,435	2,564,078	1,524,702	484,820	2,009,522	361,941	192,615	554,556
3	881000 Rents	993	37,158	38,151	993	26,593	27,586	0	10,565	10,565
	MAINTENANCE									
3	885000 Supervision & Engineering	168,172	3,411	171,583	68,577	2,441	71,018	99,595	970	100,565
3	887000 Mains	990,146	(7)	990,139	768,556	(5)	768,551	221,590	(2)	221,588
3	889000 Measuring & Reg Sta Exp-General	311,957	98,548	410,505	225,730	70,528	296,258	86,227	28,020	114,247
3	890000 Measuring & Reg Sta Exp-Industrial	12,359	9,324	21,683	10,080	6,673	16,753	2,279	2,651	4,930
3	891000 Measuring & Reg Sta Exp-City Gate	63,012	18,769	81,781	43,521	13,432	56,953	19,491	5,337	24,828
3	892000 Services	1,765,249	0	1,765,249	1,334,172	0	1,334,172	431,077	0	431,077
3	893000 Meters & House Regulators	1,636,194	772,834	2,409,028	992,868	553,094	1,545,962	643,326	219,740	863,066
3	894000 Other Equipment	565	245,343	245,908	587	175,585	176,172	(22)	69,758	69,736
	TOTAL DISTRIBUTION OPERATING EXP	13,552,007	5,003,245	18,555,252	9,698,707	3,580,673	13,279,380	3,853,300	1,422,572	5,275,872
G-DEPX	Depreciation Expense-Distribution	18,436,270	57,624	18,493,894	12,556,311	39,391	12,595,702	5,879,959	18,233	5,898,192
G-OTX	Taxes Other Than FIT	17,051,221	96	17,051,317	14,101,651	70	14,101,721	2,949,570	26	2,949,596
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	35,487,491	57,720	35,545,211	26,657,962	39,461	26,697,423	8,829,529	18,259	8,847,788
	TOTAL DISTRIBUTION EXPENSES	49,039,498	5,060,965	54,100,463	36,356,669	3,620,134	39,976,803	12,682,829	1,440,831	14,123,660

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	112,726	112,726	0	74,569	74,569	0	38,157	38,157
2	902000	Meter Reading Expenses	1,543,921	138,022	1,681,943	1,392,772	91,303	1,484,075	151,149	46,719	197,868
2	903XXX	Customer Records & Collection Expenses	1,646,213	4,858,808	6,505,021	1,106,129	3,214,150	4,320,279	540,084	1,644,658	2,184,742
2	904000	Uncollectible Accounts	0	80,056	80,056	0	52,958	52,958	0	27,098	27,098
2	905000	Misc Customer Accounts	0	153,242	153,242	0	101,371	101,371	0	51,871	51,871
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,190,134	5,342,854	8,532,988	2,498,901	3,534,351	6,033,252	691,233	1,808,503	2,499,736
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,928,770	134,228	10,062,998	8,486,599	88,793	8,575,392	1,442,171	45,435	1,487,606
2	909000	Advertising	33,855	898,239	932,094	33,855	594,194	628,049	0	304,045	304,045
2	910000	Misc Customer Service & Info Exp	0	176,986	176,986	0	117,078	117,078	0	59,908	59,908
TOTAL CUSTOMER SERVICE & INFO EXP			9,962,625	1,209,453	11,172,078	8,520,454	800,065	9,320,519	1,442,171	409,388	1,851,559
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	149,981	8,835,319	8,985,300	108,507	6,413,823	6,522,330	41,474	2,421,496	2,462,970
4	921000	Office Supplies & Expenses	577	1,343,842	1,344,419	29	975,535	975,564	548	368,307	368,855
4	922000	Admin. Expenses Transferred - Credit	0	(17,306)	(17,306)	0	(12,563)	(12,563)	0	(4,743)	(4,743)
4	923000	Outside Services Employed	49,947	2,647,790	2,697,737	48,942	1,922,110	1,971,052	1,005	725,680	726,685
4	924000	Property Insurance Premium	0	353,220	353,220	0	256,413	256,413	0	96,807	96,807
4	925XXX	Injuries and Damages	3,221	864,557	867,778	2,453	627,608	630,061	768	236,949	237,717
4	926XXX	Employee Pensions and Benefits	470,148	1,686,281	2,156,429	355,521	1,224,122	1,579,643	114,627	462,159	576,786
4	928000	Regulatory Commission Expenses	833,355	267,972	1,101,327	589,875	194,529	784,404	243,480	73,443	316,923
4	930000	Miscellaneous General Expenses	29,044	1,276,339	1,305,383	19,800	926,533	946,333	9,244	349,806	359,050
4	931000	Rents	4,960	94,419	99,379	4,960	68,542	73,502	0	25,877	25,877
4	935000	Maintenance of General Plant	550,203	3,164,490	3,714,693	459,835	2,297,198	2,757,033	90,368	867,292	957,660
TOTAL ADMIN & GEN OPERATING EXP			2,091,436	20,516,923	22,608,359	1,589,922	14,893,850	16,483,772	501,514	5,623,073	6,124,587

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,696,264	5,195,273	6,891,537	1,558,959	3,771,405	5,330,364	137,305	1,423,868	1,561,173
G-AMTX	Amortization Expense - General Plant - 303000	39,503	127,350	166,853	24,836	92,447	117,283	14,667	34,903	49,570
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	860,541	6,527,715	7,388,256	858,765	4,738,664	5,597,429	1,776	1,789,051	1,790,827
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	(8)	(8)	0	(6)	(6)	0	(2)	(2)
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(449,317)	0	(449,317)	(449,317)	0	(449,317)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extens	584,253	0	584,253	584,253	0	584,253	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	162,593	0	162,593	0	0	0	162,593	0	162,593
99 407311	Regulatory Debit - AFUDC Amortization	46,484	91,195	137,679	32,087	64,406	96,493	14,397	26,789	41,186
99 407319	AFUDC Equity DFIT Deferral	339,641	0	339,641	229,489	0	229,489	110,152	0	110,152
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	11,888	0	11,888	11,888	0	11,888	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	140,113	0	140,113	0	0	0	140,113	0	140,113
99 407414	Regulatory Credits-Deferral-FISERVE	(675,955)	0	(675,955)	(463,911)	0	(463,911)	(212,044)	0	(212,044)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,425,959)	0	(2,425,959)	(2,425,959)	0	(2,425,959)	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	107,888	266,929	374,817	79,994	193,772	273,766	27,894	73,157	101,051
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	437,937	12,208,454	12,646,391	41,084	8,860,688	8,901,772	396,853	3,347,766	3,744,619
	TOTAL ADMIN & GENERAL EXPENSES	2,529,373	32,725,377	35,254,750	1,631,006	23,754,538	25,385,544	898,367	8,970,839	9,869,206
	TOTAL EXPENSES BEFORE FIT	200,030,192	49,349,153	249,379,345	142,004,384	35,145,579	177,149,963	58,025,808	14,203,574	72,229,382
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,994,740			26,568,515			16,426,225
G-FIT	FEDERAL INCOME TAX			(2,085,464)			(2,437,736)			352,272
G-FIT	DEFERRED FEDERAL INCOME TAX			6,273,781			4,468,699			1,805,082
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(14,688)			(11,054)			(3,634)
	GAS NET OPERATING INCOME (LOSS)			38,821,111			24,548,606			14,272,505

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%	71.567%	28.433%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.593%	27.407%
G-ALL 10	Actual Annual Throughput	100.000%	68.290%	31.710%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	1,017,992	688,044	1,706,036	91,790	499,472	591,262	926,202	188,572	1,114,774
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,037,425	0	3,037,425	1,462,575	0	1,462,575
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	1,283,694	0	1,283,694	673,771	0	673,771	609,923	0	609,923
4	495329	Amortization Res Decoupling Deferral	981,675	0	981,675	1,129,733	0	1,129,733	(148,058)	0	(148,058)
4	495338	Non-Res Decoupling Deferred Rev	(100,651)	0	(100,651)	(60,273)	0	(60,273)	(40,378)	0	(40,378)
4	495339	Amortization Non-Res Decoupling	(531,690)	0	(531,690)	(737,964)	0	(737,964)	206,274	0	206,274
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	7,151,020	688,044	7,839,064	4,134,482	499,472	4,633,954	3,016,538	188,572	3,205,110

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	111,465,981	0	111,465,981	76,264,894	0	76,264,894	35,201,087	0	35,201,087
1	804001	Pipeline Demand Costs	26,809,276	0	26,809,276	18,486,712	0	18,486,712	8,322,564	0	8,322,564
1	804002	Transport Variable Charges	354,506	0	354,506	244,335	0	244,335	110,171	0	110,171
6	804010	Gas Costs - Fixed Hedge	38,978	0	38,978	25,668	0	25,668	13,310	0	13,310
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	348,244	0	348,244	236,225	0	236,225	112,019	0	112,019
6	804018	Merchandise Processing Fee	122,543	0	122,543	82,549	0	82,549	39,994	0	39,994
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	(665,455)	0	(665,455)	(498,768)	0	(498,768)	(166,687)	0	(166,687)
6	804700	Gas Costs - Offsystem Bookout	74,489	0	74,489	50,457	0	50,457	24,032	0	24,032
6	804711	Gas Costs - Offsystem Bookout Offset	(74,489)	0	(74,489)	(50,457)	0	(50,457)	(24,032)	0	(24,032)
6	804730	Gas Costs - Intracompany LDC Gas	11,824,950	0	11,824,950	8,081,482	0	8,081,482	3,743,468	0	3,743,468
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(12,137,182)	0	(12,137,182)	(6,700,297)	0	(6,700,297)	(5,436,885)	0	(5,436,885)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(2,921,509)	0	(2,921,509)	(3,317,285)	0	(3,317,285)	395,776	0	395,776
		TOTAL PURCHASED GAS COSTS	135,240,332	0	135,240,332	92,905,515	0	92,905,515	42,334,817	0	42,334,817

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	68.359%	31.641%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	240,378	134,228	374,606	189,054	88,793	277,847	51,324	45,435	96,759
99	908600	Public Purpose Tariff Rider Expense Offset	9,840,793	0	9,840,793	8,407,948	0	8,407,948	1,432,845	0	1,432,845
99	908610	Limited Income Tax Refund Program	117,915	0	117,915	117,915	0	117,915	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(270,316)	0	(270,316)	(228,318)	0	(228,318)	(41,998)	0	(41,998)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,928,770	134,228	10,062,998	8,486,599	88,793	8,575,392	1,442,171	45,435	1,487,606

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended February 29, 2020 Ending Balance 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	614,365,969	434,591,687	179,774,282
	Interest Deduction for FIT Calculation	16,785,683	11,890,429	4,895,254
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS For Twelve Months Ended February 29, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	292,374,085	203,718,478	88,655,607
G-OPS	Operating & Maintenance Expense	200,065,313	140,779,883	59,285,430
G-OPS	Book Deprec/Amort and Reg Amortizations	31,421,813	21,674,486	9,747,327
G-OTX	Taxes Other than FIT	17,892,219	14,695,594	3,196,625
	Net Operating Income Before FIT	42,994,740	26,568,515	16,426,225
G-INT	Less: Interest Expense	16,785,683	11,890,429	4,895,254
G-OTX	Less: Idaho ITC Deferral & Amortization	219,858	0	219,858
G-SCM	Schedule M Adjustments	(36,359,697)	(26,286,355)	(10,073,342)
	Taxable Net Operating Income	(9,930,782)	(11,608,269)	1,677,487
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,085,464)	(2,437,736)	352,272
G-DTE	Deferred FIT	6,273,781	4,468,699	1,805,082
99	411400 Amortized Investment Tax Credit	(14,688)	(11,054)	(3,634)
	Total FIT/Deferred FIT & ITC	4,173,629	2,019,909	2,153,720

ALLOCATION RATIOS:

G-ALL	99	Not Allocated	0.000%	0.000%	0.000%
-------	----	---------------	--------	--------	--------

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended February 29, 2020
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	21,032,579	12,564,298	33,596,877	14,998,872	9,092,678	24,091,550	6,033,707	3,471,620	9,505,327
12	997001	Contributions In Aid of Construction	0	792,905	792,905	0	559,981	559,981	0	232,924	232,924
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	354,647	354,647	0	250,466	250,466	0	104,181	104,181
99	997010	Deferred Gas Credit and Refunds	(15,036,004)	0	(15,036,004)	(10,017,582)	0	(10,017,582)	(5,018,422)	0	(5,018,422)
12	997016	Redemption Expense Amortization	0	206,516	206,516	0	145,850	145,850	0	60,666	60,666
99	997018	DSM Tariff Rider	(452,211)	0	(452,211)	(164,052)	0	(164,052)	(288,159)	0	(288,159)
12	997020	FAS87 Current Pension Accrual	0	213,096	213,096	0	150,497	150,497	0	62,599	62,599
12	997027	Customer Uncollectibles	0	(631,242)	(631,242)	0	(445,808)	(445,808)	0	(185,434)	(185,434)
99	997031	Decoupling Mechanism	(2,076,973)	0	(2,076,973)	(1,449,213)	0	(1,449,213)	(627,760)	0	(627,760)
12	997032	Interest Rate Swaps	0	(2,135,152)	(2,135,152)	0	(1,507,930)	(1,507,930)	0	(627,222)	(627,222)
12	997035	Leases	0	4,985	4,985	0	3,619	3,619	0	1,366	1,366
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
12	997049	Tax Depreciation	0	(42,941,574)	(42,941,574)	0	(30,327,057)	(30,327,057)	0	(12,614,517)	(12,614,517)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	57,041	0	57,041	99,039	0	99,039	(41,998)	0	(41,998)
12	997080	Book Transportation Depreciation	0	1,031,300	1,031,300	0	728,345	728,345	0	302,955	302,955
12	997081	Deferred Compensation	0	245,865	245,865	0	173,640	173,640	0	72,225	72,225
4	997082	Meal Disallowances	0	184,069	184,069	0	133,621	133,621	0	50,448	50,448
12	997083	Paid Time Off	0	174,141	174,141	0	122,985	122,985	0	51,156	51,156
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(5,296,394)	(5,296,394)	0	(3,740,525)	(3,740,525)	0	(1,555,869)	(1,555,869)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	140,113	0	140,113	0	0	0	140,113	0	140,113
99	997105	WA Nat Gas Line Extension	(61,003)	0	(61,003)	(61,003)	0	(61,003)	0	0	0
99	997107	MDM System	(4,667,164)	0	(4,667,164)	(4,667,164)	0	(4,667,164)	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	(738,861)	0	(738,861)	(738,861)	0	(738,861)	0	0	0
99	997110	FISERVE	(687,027)	0	(687,027)	(463,692)	0	(463,692)	(223,335)	0	(223,335)
12	997111	Capitalized Transportation	0	(70,751)	(70,751)	0	(49,967)	(49,967)	0	(20,784)	(20,784)
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	134,490	134,490	0	94,982	94,982	0	39,508	39,508
12	997115	AFUDC Equity DFIR Deferral	339,641	0	339,641	229,489	0	229,489	110,152	0	110,152
12	997118	Depreciation Study Deferral	162,593	0	162,593	0	0	0	162,593	0	162,593
12	997119	AFUDC Tax CPI	0	778,087	778,087	0	549,516	549,516	0	228,571	228,571
12	997120	Transportation Tax Disallowance	0	18,293	18,293	0	12,919	12,919	0	5,374	5,374
TOTAL SCHEDULE M ADJUSTMENTS			(1,987,276)	(34,372,421)	(36,359,697)	(2,234,167)	(24,052,188)	(26,286,355)	246,891	(10,320,233)	(10,073,342)

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%	68.359%	31.641%
G-ALL	11	Book Depreciation	100.000%	70.567%	29.433%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.624%	29.376%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended February 29, 2020 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,767,316	1,248,149	519,167
99	410100	Deferred Federal Income Tax Exp	4,606,644	3,303,639	1,303,005
		SUBTOTAL	6,373,960	4,551,788	1,822,172
12	411100	Deferred Federal Income Tax Expense - Allocated	(88,201)	(62,291)	(25,910)
99	411100	Deferred Federal Income Tax Exp	(11,978)	(20,798)	8,820
		SUBTOTAL	(100,179)	(83,089)	(17,090)
		Total Deferred Federal Income Tax Expense	6,273,781	4,468,699	1,805,082

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.624%	29.376%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	466,085	466,085	0	320,107	320,107	0	145,978	145,978
		TOTAL UNDERGROUND STORAGE TAX	0	466,085	466,085	0	320,107	320,107	0	145,978	145,978
		DISTRIBUTION									
99	408110	State Excise Tax	5,817,457	0	5,817,457	5,817,457	0	5,817,457	0	0	0
99	408120	Municipal Occupation & License Tax	6,517,690	0	6,517,690	5,381,043	0	5,381,043	1,136,647	0	1,136,647
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,560,876	0	4,560,876	2,903,151	0	2,903,151	1,657,725	0	1,657,725
99	409100	State Income Tax	(64,660)	96	(64,564)	0	70	70	(64,660)	26	(64,634)
99	411410	State Income Tax-ITC Deferred	237,144	0	237,144	0	0	0	237,144	0	237,144
99	411420	State Income Tax-ITC Amortization	(17,286)	0	(17,286)	0	0	0	(17,286)	0	(17,286)
		TOTAL DISTRIBUTION TAX	17,051,221	96	17,051,317	14,101,651	70	14,101,721	2,949,570	26	2,949,596
		ADMINISTRATIVE & GENERAL									
99	408115	Payroll Taxes	107,888	266,929	374,817	79,994	193,772	273,766	27,894	73,157	101,051
		TOTAL A&G TAX	107,888	266,929	374,817	79,994	193,772	273,766	27,894	73,157	101,051
		TOTAL TAXES OTHER THAN FIT	17,159,109	733,110	17,892,219	14,181,645	513,949	14,695,594	2,977,464	219,161	3,196,625

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended February 29, 2020
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,794,115	1,343,367	3,137,482	1,021,914	975,190	1,997,104	772,201	368,177	1,140,378
4	3031XX	Misc Intangible IT Plant (3031XX)	4,252,300	52,620,744	56,873,044	4,243,038	38,198,977	42,442,015	9,262	14,421,767	14,431,029
		TOTAL INTANGIBLE PLANT	6,046,415	53,964,111	60,010,526	5,264,952	39,174,167	44,439,119	781,463	14,789,944	15,571,407
		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	1,586,584	1,586,584	0	1,089,666	1,089,666	0	496,918	496,918
1	352XXX	Wells	0	22,229,099	22,229,099	0	15,266,945	15,266,945	0	6,962,154	6,962,154
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	14,102,316	14,102,316	0	9,685,471	9,685,471	0	4,416,845	4,416,845
1	355000	Measuring & Regulating Equipment	0	711,172	711,172	0	488,433	488,433	0	222,739	222,739
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,724,790	1,724,790	0	1,184,586	1,184,586	0	540,204	540,204
		TOTAL UNDERGROUND STORAGE PLANT	0	44,250,884	44,250,884	0	30,423,308	30,423,308	0	13,827,576	13,827,576
		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	1,398,918	0	1,398,918	807,260	0	807,260	591,658	0	591,658
6	376000	Mains	385,979,870	2,517,882	388,497,752	255,827,300	1,721,199	257,548,499	130,152,570	796,683	130,949,253
6	378000	Measuring & Reg Station Equip-General	6,648,248	0	6,648,248	4,124,738	0	4,124,738	2,523,510	0	2,523,510
6	379000	Measuring & Reg Station Equip-City Gate	6,347,905	0	6,347,905	1,884,635	0	1,884,635	4,463,270	0	4,463,270
6	380000	Services	280,043,672	0	280,043,672	191,965,298	0	191,965,298	88,078,374	0	88,078,374
6	381XXX	Meters	101,218,602	0	101,218,602	70,166,671	0	70,166,671	31,051,931	0	31,051,931
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	3,831,559	0	3,831,559	2,885,063	0	2,885,063	946,496	0	946,496
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	786,166,514	2,517,882	788,684,396	528,196,568	1,721,199	529,917,767	257,969,946	796,683	258,766,629
		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	30,301,854	28,834,221	59,136,075	28,546,972	20,931,626	49,478,598	1,754,882	7,902,595	9,657,477
4	391XXX	Office Furniture & Equipment	1,431,082	18,597,952	20,029,034	1,426,122	13,500,811	14,926,933	4,960	5,097,141	5,102,101
4	392XXX	Transportation Equipment	12,684,252	4,393,264	17,077,516	9,717,361	3,189,202	12,906,563	2,966,891	1,204,062	4,170,953
4	393000	Stores Equipment	185,216	979,414	1,164,630	137,609	710,986	848,595	47,607	268,428	316,035
4	394000	Tools, Shop & Garage Equipment	2,410,928	6,799,811	9,210,739	1,918,722	4,936,187	6,854,909	492,206	1,863,624	2,355,830
4	395XXX	Laboratory Equipment	69,254	564,072	633,326	69,254	409,477	478,731	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	4,044,645	14,659,579	18,704,224	2,914,288	10,641,828	13,556,116	1,130,357	4,017,751	5,148,108
4	398000	Miscellaneous Equipment	1,945	142,919	144,864	0	103,749	103,749	1,945	39,170	41,115
		TOTAL GENERAL PLANT	58,031,662	78,669,191	136,700,853	50,566,475	57,108,325	107,674,800	7,465,187	21,560,866	29,026,053

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended February 29, 2020
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	850,244,591	179,402,068	1,029,646,659	584,027,995	128,426,999	712,454,994	266,216,596	50,975,069	317,191,665
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,263,952)	(17,263,952)	0	(11,856,882)	(11,856,882)	0	(5,407,070)	(5,407,070)
G-ADEP		Distribution Plant	(235,286,994)	(1,860,592)	(237,147,586)	(150,061,155)	(1,271,882)	(151,333,037)	(85,225,839)	(588,710)	(85,814,549)
G-ADEP		General Plant	(14,174,995)	(23,450,328)	(37,625,323)	(10,566,303)	(17,023,296)	(27,589,599)	(3,608,692)	(6,427,032)	(10,035,724)
		TOTAL ACCUMULATED DEPRECIATION	(249,461,989)	(42,574,872)	(292,036,861)	(160,627,458)	(30,152,060)	(190,779,518)	(88,834,531)	(12,422,812)	(101,257,343)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(362,708)	(833,321)	(1,196,029)	(245,042)	(604,933)	(849,975)	(117,666)	(228,388)	(346,054)
G-AAMT		Misc IT Intangible Plant - 3031XX	(1,182,402)	(20,428,177)	(21,610,579)	(1,173,802)	(14,829,427)	(16,003,229)	(8,600)	(5,598,750)	(5,607,350)
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	(1,545,110)	(21,261,498)	(22,806,608)	(1,418,844)	(15,434,360)	(16,853,204)	(126,266)	(5,827,138)	(5,953,404)
		TOTAL ACCUMULATED DEPR/AMORT	(251,007,099)	(63,836,370)	(314,843,469)	(162,046,302)	(45,586,420)	(207,632,722)	(88,960,797)	(18,249,950)	(107,210,747)
		NET GAS UTILITY PLANT before DFIT	599,237,492	115,565,698	714,803,190	421,981,693	82,840,579	504,822,272	177,255,799	32,725,119	209,980,918
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(111,878,440)	(111,878,440)	0	(79,013,029)	(79,013,029)	0	(32,865,411)	(32,865,411)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,057,522)	(18,057,522)	0	(13,104,912)	(13,104,912)	0	(4,952,610)	(4,952,610)
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	(342,623)	(342,623)	0	(241,974)	(241,974)	0	(100,649)	(100,649)
		TOTAL ACCUMULATED DFIT	0	(130,700,915)	(130,700,915)	0	(92,666,497)	(92,666,497)	0	(38,034,418)	(38,034,418)
		NET GAS UTILITY PLANT	599,237,492	(15,135,217)	584,102,275	421,981,693	(9,825,918)	412,155,775	177,255,799	(5,309,299)	171,946,500

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%	68.359%	31.641%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.624%	29.376%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	599,237,492	(15,135,217)	584,102,275	421,981,693	(9,825,918)	412,155,775	177,255,799	(5,309,299)	171,946,500
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(2,253,093)	0	(2,253,093)	(2,253,093)	0	(2,253,093)	0	0	0
4	182332	Regulatory Asset - AFUDC	1,341,818	2,409,457	3,751,275	942,824	1,749,097	2,691,921	398,994	660,360	1,059,354
4	182318	Accumulated Amortization - AFUDC	(170,083)	(300,645)	(470,728)	(114,652)	(218,104)	(332,756)	(55,431)	(82,541)	(137,972)
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	4,345,926	4,345,926	0	2,984,782	2,984,782	0	1,361,144	1,361,144
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(633,867)	0	(633,867)	(633,867)	0	(633,867)	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	10,247,342	0	10,247,342	10,247,342	0	10,247,342	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,151,942)	0	(2,151,942)	(2,151,942)	0	(2,151,942)	0	0	0
C-WKC		Working Capital	11,697,717	0	11,697,717	7,947,430	0	7,947,430	3,750,287	0	3,750,287
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	18,077,892	12,185,802	30,263,694	13,984,042	8,451,870	22,435,912	4,093,850	3,733,932	7,827,782
		NET RATE BASE	617,315,384	(2,949,415)	614,365,969	435,965,735	(1,374,048)	434,591,687	181,349,649	(1,575,367)	179,774,282

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	3,603,367	3,603,367											
	Steam (ED-ID)	3,866,337	3,866,337											
	Steam (ED-WA)	3,809,816	3,809,816											
	Hydro (ED-AN)	13,895,701	13,895,701											
	Other (ED-AN)	10,774,336	10,774,336											
	Total Electric Production	35,949,557	35,949,557											
Electric Transmission														
	ED-AN	14,908,649	14,908,649											
	ED-ID	900,366	900,366											
	ED-WA	463,393	463,393											
	Total Electric Transmission	16,272,408	16,272,408											
Electric Distribution														
	ED-AN	73,581	73,581											
	ED-ID	16,672,720	16,672,720											
	ED-WA	30,709,970	30,709,970											
	Total Electric Distribution	47,456,271	47,456,271											
Gas Underground Storage														
1	GD-AN	656,345	656,345		656,345	656,345		450,778	450,778		205,567	205,567		
	GD-OR	114,908		114,908										
	Total Gas Underground Storage	771,253	656,345	114,908	656,345	656,345		450,778	450,778		205,567	205,567		
Gas Distribution														
6	GD-AN	57,624	57,624			57,624	57,624	39,391	39,391		18,233	18,233		
	GD-ID	5,879,959	5,879,959		5,879,959	5,879,959				5,879,959		5,879,959		
	GD-WA	12,556,311	12,556,311		12,556,311	12,556,311	12,556,311		12,556,311					
	GD-OR	8,728,370		8,728,370										
	Total Gas Distribution	27,222,264	18,493,894	8,728,370	18,436,270	57,624	18,493,894	12,556,311	39,391	12,595,702	5,879,959	18,233	5,898,192	
General Plant														
	ED-AN	2,950,358	2,950,358											
	ED-ID	462,402	462,402											
	ED-WA	810,841	810,841											
7,4	CD-AA	22,622,557	15,795,748	4,723,816	2,102,993	4,723,816	4,723,816	3,429,160	3,429,160		1,294,656	1,294,656		
9,4	CD-AN	846,986	654,864	192,122		192,122	192,122	139,467	139,467		52,655	52,655		
9	CD-ID	456,209	352,727	103,482		103,482	103,482			103,482		103,482		
9	CD-WA	1,862,338	1,439,904	422,434		422,434	422,434	422,434	422,434					
8,4	GD-AA	361,880		249,813	112,067	249,813	249,813	181,347	181,347		68,466	68,466		
4	GD-AN	29,522		29,522		29,522	29,522	21,431	21,431		8,091	8,091		
	GD-ID	33,823		33,823		33,823	33,823			33,823		33,823		
	GD-WA	1,136,525	1,136,525		1,136,525	1,136,525	1,136,525	1,136,525	1,136,525					
	GD-OR	216,017		216,017										
	Total General Plant	31,789,458	22,466,844	6,891,537	2,431,077	1,696,264	5,195,273	6,891,537	1,558,959	3,771,405	5,330,364	137,305	1,423,868	1,561,173
	Total Depreciation Expense	159,461,211	122,145,080	26,041,776	11,274,355	20,132,534	5,909,242	26,041,776	14,115,270	4,261,574	18,376,844	6,017,264	1,647,668	7,664,932

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	68.359%		31.641%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended February 29, 2020
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
	Franchises (302000)	ED-AN	908,065	908,065												
	Misc Intangible Plt (303000)	ED-AN	231,236	231,236												
Total Production/Transmission			1,139,301	1,139,301												
Distribution																
	Franchises (302000)	ED-WA	24,153	24,153												
	Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution			30,019	30,019												
General Plant - 303000																
7,4		CD-AA	599,316	418,461	125,143	55,712		125,143	125,143		90,845	90,845	34,298	34,298		
9,4		CD-AN	9,730	7,523	2,207			2,207	2,207	1,602	1,602		605	605		
		GD-ID	14,667		14,667			14,667	14,667				14,667	14,667		
		GD-WA	24,836		24,836			24,836	24,836	24,836		24,836				
		GD-OR	7,325			7,325										
Total General Plant - 303000			655,874	425,984	166,853	63,037		39,503	127,350	166,853	24,836	92,447	117,283	14,667	34,903	49,570
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	30,783,979	21,494,297	6,428,003	2,861,679		6,428,003	6,428,003		4,666,280	4,666,280	1,761,723	1,761,723		
9,4		CD-AN	89,040	68,843	20,197			20,197	20,197	14,662	14,662		5,535	5,535		
9,4		CD-ID	7,828	6,052	1,776			1,776	1,776				1,776	1,776		
9,4		CD-WA	3,785,940	2,927,175	858,765			858,765	858,765	858,765		858,765		0		
		ED-AN	2,785,726	2,785,726												
		ED-ID	(38)	(38)												
		ED-WA	196,309	196,309												
8,4		GD-AA	115,185		79,515	35,670		79,515	79,515	57,722	57,722		21,793	21,793		
4		GD-AN	0		0			0	0	0	0		0	0		
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX			37,763,969	27,478,364	7,388,256	2,897,349		860,541	6,527,715	7,388,256	858,765	4,738,664	5,597,429	1,776	1,789,051	1,790,827
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		
General Plant - 390200, 396200																
7,4		CD-AA	(39)	(27)	(8)	(4)		(8)	(8)	(6)	(6)		(2)	(2)		
4		ED-AN	47,353	47,353												
		GD-OR	0			0										
Total General Plant- 390200, 396200			47,314	47,326	(8)	(4)		(8)	(8)	(6)	(6)		(2)	(2)		
Total Amortization Expense			39,636,477	29,120,994	7,555,101	2,960,382		900,044	6,655,057	7,555,101	883,601	4,831,105	5,714,706	16,443	1,823,952	1,840,395

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(71,454,718)	(71,454,718)											
	Steam (ED-ID)	(85,873,176)	(85,873,176)											
	Steam (ED-WA)	(158,474,983)	(158,474,983)											
	Hydro (ED-AN)	(147,089,243)	(147,089,243)											
	Other (ED-AN)	(140,448,767)	(140,448,767)											
	Total Electric Production	(603,340,887)	(603,340,887)											
Electric Transmission														
	ED-AN	(208,632,200)	(208,632,200)											
	ED-ID	(8,771,876)	(8,771,876)											
	ED-WA	(15,305,926)	(15,305,926)											
	Total Electric Transmission	(232,710,002)	(232,710,002)											
Electric Distribution														
	ED-AN	(258,466)	(258,466)											
	ED-ID	(234,413,670)	(234,413,670)											
	ED-WA	(362,915,172)	(362,915,172)											
	Total Electric Distribution	(597,587,308)	(597,587,308)											
Gas Underground Storage														
1	GD-AN	(17,263,952)	(17,263,952)		(17,263,952)	(17,263,952)		(11,856,882)	(11,856,882)		(5,407,070)	(5,407,070)		
	GD-OR	(1,297,615)		(1,297,615)										
	Total Gas Underground Storage	(18,561,567)	(17,263,952)	(1,297,615)	(17,263,952)	(17,263,952)		(11,856,882)	(11,856,882)		(5,407,070)	(5,407,070)		
Gas Distribution														
6	GD-AN	(1,860,592)	(1,860,592)		(1,860,592)	(1,860,592)		(1,271,882)	(1,271,882)		(588,710)	(588,710)		
	GD-ID	(85,225,839)	(85,225,839)		(85,225,839)	(85,225,839)				(85,225,839)		(85,225,839)		
	GD-WA	(150,061,155)	(150,061,155)		(150,061,155)	(150,061,155)	(150,061,155)		(150,061,155)					
	GD-OR	(119,452,752)		(119,452,752)										
	Total Gas Distribution	(356,600,338)	(237,147,586)	(119,452,752)	(235,286,994)	(1,860,592)	(237,147,586)	(150,061,155)	(1,271,882)	(151,333,037)	(85,225,839)	(588,710)	(85,814,549)	
General Plant														
	ED-AN	(36,112,977)	(36,112,977)											
	ED-ID	(11,227,733)	(11,227,733)											
	ED-WA	(20,405,555)	(20,405,555)											
7,4	CD-AA	(81,185,305)	(56,686,015)	(16,952,304)	(7,546,986)	(16,952,304)	(16,952,304)	(12,306,186)	(12,306,186)		(4,646,118)	(4,646,118)		
9,4	CD-AN	(7,587,512)	(5,866,437)	(1,721,075)		(1,721,075)	(1,721,075)	(1,249,380)	(1,249,380)		(471,695)	(471,695)		
9	CD-ID	(6,516,535)	(5,038,389)	(1,478,146)		(1,478,146)	(1,478,146)			(1,478,146)		(1,478,146)		
9	CD-WA	(5,987,529)	(4,629,378)	(1,358,151)		(1,358,151)	(1,358,151)	(1,358,151)		(1,358,151)				
8,4	GD-AA	(1,970,728)		(1,360,433)	(610,295)	(1,360,433)	(1,360,433)	(987,579)	(987,579)		(372,854)	(372,854)		
4	GD-AN	(3,416,516)	(3,416,516)			(3,416,516)	(3,416,516)	(2,480,151)	(2,480,151)		(936,365)	(936,365)		
	GD-ID	(2,130,546)	(2,130,546)			(2,130,546)	(2,130,546)			(2,130,546)		(2,130,546)		
	GD-WA	(9,208,152)	(9,208,152)			(9,208,152)	(9,208,152)	(9,208,152)		(9,208,152)				
	GD-OR	(5,033,854)		(5,033,854)										
	Total General Plant	(190,782,942)	(139,966,484)	(37,625,323)	(13,191,135)	(14,174,995)	(23,450,328)	(37,625,323)	(10,566,303)	(17,023,296)	(27,589,599)	(3,608,692)	(6,427,032)	(10,035,724)
	Total Accumulated Depreciation	(1,999,583,044)	(1,573,604,681)	(292,036,861)	(133,941,502)	(249,461,989)	(42,574,872)	(292,036,861)	(160,627,458)	(30,152,060)	(190,779,518)	(88,834,531)	(12,422,812)	(101,257,343)

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	68.359%	31.641%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended February 29, 2020
 Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(13,049,621)	(13,049,621)											
Misc Intangible Plt (303000)	ED-AN	(2,106,924)	(2,106,924)											
Total Production/Transmission		(15,156,545)	(15,156,545)											
Distribution														
Franchises (302000)	ED-WA	(199,099)	(199,099)											
Misc Intangible Plt (303000)	ED-WA	(49,517)	(49,517)											
Total Distribution		(248,616)	(248,616)											
General Plant - 303000														
7,4	CD-AA	(3,862,797)	(2,697,121)	(806,590)	(359,086)		(806,590)	(806,590)		(585,528)	(585,528)	(221,062)	(221,062)	
9,4	CD-AN	(117,848)	(91,117)	(26,731)			(26,731)	(26,731)		(19,405)	(19,405)	(7,326)	(7,326)	
	GD-ID	(117,666)		(117,666)		(117,666)		(117,666)				(117,666)	(117,666)	
	GD-WA	(245,042)		(245,042)		(245,042)		(245,042)	(245,042)		(245,042)			
	GD-OR	(102,502)		(102,502)										
Total General Plant - 303000		(4,445,855)	(2,788,238)	(1,196,029)	(461,588)	(362,708)	(833,321)	(1,196,029)	(245,042)	(604,933)	(849,975)	(117,666)	(228,388)	(346,054)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(96,999,527)	(67,727,981)	(20,254,470)	(9,017,076)		(20,254,470)	(20,254,470)		(14,703,328)	(14,703,328)	(5,551,142)	(5,551,142)	
9,4	CD-AN	(120,484)	(93,155)	(27,329)			(27,329)	(27,329)		(19,839)	(19,839)	(7,490)	(7,490)	
9	CD-ID	(37,914)	(29,314)	(8,600)		(8,600)		(8,600)	0	0	0	(8,600)	(8,600)	
9	CD-WA	(5,174,810)	(4,001,008)	(1,173,802)		(1,173,802)		(1,173,802)	(1,173,802)		(1,173,802)	0	0	
	ED-AN	(6,335,195)	(6,335,195)											
	ED-ID	182	182											
	ED-WA	23,700	23,700											
8,4	GD-AA	(212,044)		(146,378)	(65,666)		(146,378)	(146,378)		(106,260)	(106,260)	(40,118)	(40,118)	
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 - 30311		(108,856,092)	(78,162,771)	(21,610,579)	(9,082,742)	(1,182,402)	(20,428,177)	(21,610,579)	(1,173,802)	(14,829,427)	(16,003,229)	(8,600)	(5,598,750)	(5,607,350)
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	
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	(199,857)	(199,857)											
	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		(199,857)	(199,857)	0	0	0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(128,906,965)	(96,556,027)	(22,806,608)	(9,544,330)	(1,545,110)	(21,261,498)	(22,806,608)	(1,418,844)	(15,434,360)	(16,853,204)	(126,266)	(5,827,138)	(5,953,404)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,073,385	0	0	0	0	3,073,385	0	0	0	3,073,385	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	8,493,320	1,139,436	2,717,544	4,636,340	8,493,320	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	3,924,768	0	0	0	0	0	0	0	0	3,924,768	0	3,924,768
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	126,471,371	0	0	88,306,105	88,306,105	0	0	26,408,487	26,408,487	0	11,756,779	11,756,779
9	CD-WA / ID / AN	30,552,938	9,372,618	5,981,669	8,268,328	23,622,615	2,749,707	1,754,882	2,425,734	6,930,323	0	0	0
	TOTAL ACCOUNT	195,239,662	10,512,054	8,699,213	101,210,773	120,422,040	28,546,972	1,754,882	28,834,221	59,136,075	3,924,768	11,756,779	15,681,547
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,575,352	(198,066)	7,798	1,765,620	1,575,352	0	0	0	0	0	0	0
99	GD-WA / ID / AN	135,198	0	0	0	0	135,198	0	0	0	135,198	0	0
99	GD-OR / AS	12,109	0	0	0	0	0	0	0	0	12,109	0	12,109
8	GD-AA	513,706	0	0	0	0	0	0	354,622	354,622	0	159,084	159,084
7	CD-AA	87,085,634	0	0	60,805,802	60,805,802	0	0	18,184,351	18,184,351	0	8,095,481	8,095,481
9	CD-WA / ID / AN	5,973,036	4,400,230	16,908	201,034	4,618,172	1,290,925	4,960	58,979	1,354,864	0	0	0
	TOTAL ACCOUNT	95,295,035	4,202,164	24,706	62,772,456	66,999,326	1,426,123	4,960	18,597,952	20,029,035	12,109	8,254,565	8,266,674
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	50,436,934	23,956,797	10,122,561	16,357,576	50,436,934	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	7,055,625	1,882,064	838,419	2,734,714	5,455,197	552,154	245,973	802,301	1,600,428	0	0	0
	TOTAL ACCOUNT	83,056,539	25,838,861	10,960,980	24,240,716	61,040,557	9,717,361	2,966,891	4,393,265	17,077,517	4,222,924	715,541	4,938,465

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	387,400	0	0	387,400	387,400	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	64,472	0	0	0	0	64,472	0	0	0	64,472	0	0	0
99		GD-OR / AS	20,792	0	0	0	0	0	0	0	0	20,792	0	20,792	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,850,140	249,293	162,272	3,338,417	3,749,982	73,137	47,607	979,414	1,100,158	0	0	0	
		TOTAL ACCOUNT	5,322,804	249,293	162,272	3,725,817	4,137,382	137,609	47,607	979,414	1,164,630	20,792	0	20,792	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,647,269	643,134	181,101	4,823,034	5,647,269	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,693,736	0	0	0	0	1,917,695	274,016	502,025	2,693,736	0	0	0	
99		GD-OR / AS	917,486	0	0	0	0	0	0	0	0	917,486	0	917,486	
8		GD-AA	5,020,672	0	0	0	0	0	0	3,465,870	3,465,870	0	1,554,802	1,554,802	
7		CD-AA	13,185,308	0	0	9,206,378	9,206,378	0	0	2,753,224	2,753,224	0	1,225,706	1,225,706	
9		CD-WA / ID / AN	1,313,350	3,500	743,718	268,225	1,015,443	1,027	218,189	78,691	297,907	0	0	0	
		TOTAL ACCOUNT	28,777,821	646,634	924,819	14,297,637	15,869,090	1,918,722	492,205	6,799,810	9,210,737	917,486	2,780,508	3,697,994	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	116,804	0	0	116,804	116,804	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,710,560	318,605	13,580	1,378,375	1,710,560	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	164,171	0	0	0	0	69,254	0	94,917	164,171	0	0	0	
99		GD-OR / AS	7,487	0	0	0	0	0	0	0	0	7,487	0	7,487	
8		GD-AA	205,171	0	0	0	0	0	0	141,634	141,634	0	63,537	63,537	
7		CD-AA	1,568,515	0	0	1,095,184	1,095,184	0	0	327,522	327,522	0	145,809	145,809	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,655,904	318,605	13,580	2,473,559	2,805,744	69,254	0	564,073	633,327	7,487	209,346	216,833	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,854,885	14,014,676	9,491,081	8,349,128	31,854,885	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	38,081,598	14,265,248	9,898,334	9,218,701	33,382,283	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	49,696,640	12,051,612	6,046,626	31,598,402	49,696,640	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	934,294	0	0	0	0	649,301	283,040	1,953	934,294	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	1,257,633	0	0	0	0	0	0	868,169	868,169	0	389,464	389,464	
7		CD-AA	63,716,753	0	0	44,488,949	44,488,949	0	0	13,304,695	13,304,695	0	5,923,109	5,923,109	
9		CD-WA / ID / AN	15,857,978	7,720,409	2,888,153	1,652,350	12,260,912	2,264,988	847,317	484,761	3,597,066	0	0	0	
		TOTAL ACCOUNT	132,571,287	19,772,021	8,934,779	77,739,701	106,446,501	2,914,289	1,130,357	14,659,578	18,704,224	1,107,989	6,312,573	7,420,562	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	193,351	0	6,846	186,505	193,351	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	684,447	0	0	477,902	477,902	0	0	142,919	142,919	0	63,626	63,626	
9		CD-WA / ID / AN	8,574	0	6,629	0	6,629	0	1,945	0	1,945	0	0	0	
		TOTAL ACCOUNT	888,739	0	13,475	664,407	677,882	0	1,945	142,919	144,864	2,367	63,626	65,993	
		TOTAL GENERAL PLANT	601,247,703	76,613,579	40,332,486	305,254,554	422,200,619	50,566,478	7,465,187	78,669,191	136,700,856	11,104,890	31,241,338	42,346,228	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,699,821	319,716	0	10,380,105	10,699,821	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,794,115	0	0	0	0	1,021,914	772,201	0	1,794,115	0	0	
99		GD-OR / AS	406,156	0	0	0	0	0	0	0	0	406,156	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,222,637	0	0	4,344,832	4,344,832	0	0	1,299,349	1,299,349	0	578,456	
9		CD-WA / ID / AN	194,058	0	0	150,040	150,040	0	0	44,018	44,018	0	0	
		TOTAL ACCOUNT	19,316,787	319,716	0	14,874,977	15,194,693	1,021,914	772,201	1,343,367	3,137,482	406,156	578,456	984,612
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,305,498	(81,333)	(1,000)	14,387,831	14,305,498	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	285,793	0	0	0	0	0	0	197,289	197,289	0	88,504	
7		CD-AA	119,116,809	0	0	83,170,929	83,170,929	0	0	24,872,781	24,872,781	0	11,073,099	
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	134,165,768	(81,333)	30,570	97,881,045	97,830,282	0	9,262	25,164,621	25,173,883	0	11,161,603	11,161,603
	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	203,165	0	0	141,856	141,856	0	0	42,423	42,423	0	18,886	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	203,165	0	0	141,856	141,856	0	0	42,423	42,423	0	18,886	18,886
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,403,371	70,403,371	0	0	21,054,564	21,054,564	0	9,373,269	9,373,269

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	29,062,741	0	0	20,292,478	20,292,478	0	0	6,068,591	6,068,591	0	2,701,672	2,701,672
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	933,378	933,378	0	0	933,378	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	1,391,444	0	0	971,548	971,548	0	0	290,547	290,547	0	129,349	129,349
9		CD-WA / ID / AN	18,705,808	14,462,770	0	0	14,462,770	4,243,038	0	0	4,243,038	0	0	0
		TOTAL ACCOUNT	21,030,630	15,396,148	0	971,548	16,367,696	4,243,038	0	290,547	4,533,585	0	129,349	129,349
	TOTAL		304,610,295	15,634,531	30,570	204,565,275	220,230,376	5,264,952	781,463	53,964,113	60,010,528	406,156	23,963,235	24,369,391

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended February 29, 2020 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,606,279)	(59,772,872)	(17,875,447)	(7,957,960)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(802,693)	(620,618)	(182,075)	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	(88,431,530)	(61,805,701)	(18,479,852)	(8,145,977)

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 WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended February 29, 2020	
Ending Balance Basis	

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	3,972,052	3,972,052	0	0	0	0	3,972,052
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	4,380	4,380	0	0	0	0	4,380
7/4 154550 Supply Chain Average Cost Variance	0	0	(64)	(64)	0	0	0	0	(64)
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	57,850,719	29,619,039	0	87,469,758	49,903,289	25,868,752	7,947,430	3,750,287	0
TOTAL	57,850,719	29,619,039	3,976,368	91,446,126	49,903,289	25,868,752	7,947,430	3,750,287	3,976,368

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