

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended September 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(2,184,630)	(1,733,561)	(451,069)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(2,184,630)</u>	<u>(1,733,561)</u>	<u>(451,069)</u>
G-APL	Gas Net Adjusted Rate Base	<u>587,256,943</u>	<u>415,302,941</u>	<u>171,954,002</u>
	RATE OF RETURN	<u><u>-0.372%</u></u>	<u><u>-0.417%</u></u>	<u><u>-0.262%</u></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 September 30, 2019
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	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers Percent	9-01-2019 thru 09-30-2019	251,434 100.000%	165,422 65.791%	86,012 34.209%
3	G-OPS	Direct Distribution Operating Expense Percent	9-01-2019 thru 09-30-2019	1,177,638 100.000%	849,974 72.176%	327,664 27.824%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accounts 798 - 894		4,976,293	3,421,869	1,554,424
		Direct O & M Accounts 901 - 935		10,391,738	8,569,375	1,822,363
		Total		15,368,031	11,991,244	3,376,787
		Percentage		100.000%	78.027%	21.973%
		Direct Labor				
		Amount: Accounts 798 - 894		7,977,177	5,722,304	2,254,873
		Amount: Accounts 901 - 935		2,872,683	2,443,037	429,646
		Total		10,849,860	8,165,341	2,684,519
		Percentage		100.000%	75.258%	24.742%
		Total Number of Customers		251,894	167,009	84,885
		Percentage		100.000%	66.301%	33.699%
		Total Direct Plant		520,318,197	361,630,154	158,688,043
		Percentage		100.000%	69.502%	30.498%
4		Total Four Factor Allocators		400.000%	289.088%	110.912%
		Percent		100.000%	72.272%	27.728%
6	Input	Actual Therms Purchased Percent	9-01-2019 thru 09-30-2019	10,087,706 100.000%	6,727,491 66.690%	3,360,215 33.310%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 2019
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
	Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
	Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	XXXXXX
	Adjustments		0			
	Total		137,600,766	109,823,269	19,814,819	7,962,678
	Percentage		100.000%	79.813%	14.400%	5.787%
	Direct Labor Accts 500 - 894		76,588,739	58,148,334	12,873,517	5,566,888
	Direct Labor Accts 901 - 935		5,482,366	3,571,503	236,920	1,673,943
	Direct Labor Accts 901 - 905 Utility 9 Only		10,102,844	6,632,271	3,470,573	XXXXXX
	Total		92,173,949	68,352,108	16,581,010	7,240,831
	Percentage		100.000%	74.155%	17.989%	7.856%
	Number of Customers at		742,617	387,662	251,894	103,061
	Percentage		100.000%	52.202%	33.920%	13.878%
	Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
	Percentage		100.000%	76.142%	15.742%	8.116%
	Total Percentages		400.000%	282.312%	82.051%	35.637%
	Average (CD AA)		100.000%	70.578%	20.513%	8.909%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended September 30, 2019
 Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,797,922	0	7,602,714	4,195,208
	Direct O & M Accts 901 - 935		12,671,112	0	9,329,820	3,341,292
	Direct O & M Accts 901 - 905 Utility 9 Only		2,029,442	0	2,029,442	XXXXXX
	Total		26,498,476	0	18,961,976	7,536,500
	Percentage		100.000%	0.000%	71.559%	28.441%
	Direct Labor Accts 580 - 894		12,728,322	0	8,885,828	3,842,494
	Direct Labor Accts 901 - 935		1,420,797	0	176,159	1,244,638
	Direct Labor Accts 901 - 905 Utility 9 Only		3,470,573	0	3,470,573	XXXXXX
	Total		17,619,692	0	12,532,560	5,087,132
	Percentage		100.000%	0.000%	71.128%	28.872%
	Number of Customers at		354,955	0	251,894	103,061
	Percentage		100.000%	0.000%	70.965%	29.035%
	Net Direct Plant		855,304,042	0	559,809,249	295,494,793
	Percentage		100.000%	0.000%	65.451%	34.549%
	Total Percentages		400.000%	0.000%	279.103%	120.897%
	Average (GD AA)		100.000%	0.000%	69.776%	30.224%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended September 30, 2019

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

		01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	System	Washington	Idaho	
			264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	9-01-2019 thru 09-30-2019	2,177,461	1,539,487	637,974	
			100.000%	70.701%	29.299%	
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2019 thru 09-30-2019	692,411,170	487,983,490	204,427,680	
			100.000%	70.476%	29.524%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2019 thru 09-30-2019	94,611,235	76,793,986	17,817,249	
			100.000%	81.168%	18.832%	
14	Net Allocated Schedule M's - AMA Percent	9-01-2019 thru 09-30-2019	-7,178,035	-5,042,007	-2,136,028	
			100.000%	70.242%	29.758%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended September 30, 2019		
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	4,213,274	0	4,213,274	2,965,298	0	2,965,298	1,247,976	0	1,247,976
99 4812XX	Commercial - Firm & Interruptible	1,956,797	0	1,956,797	1,361,498	0	1,361,498	595,299	0	595,299
99 4813XX	Industrial-Firm	163,015	0	163,015	106,676	0	106,676	56,339	0	56,339
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	4,636	0	4,636	3,903	0	3,903	733	0	733
99 499XXX	Unbilled Revenue	1,705,981	0	1,705,981	1,151,500	0	1,151,500	554,481	0	554,481
	TOTAL SALES TO ULTIMATE CUSTOMERS	8,043,703	0	8,043,703	5,588,875	0	5,588,875	2,454,828	0	2,454,828
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,999,198	0	4,999,198	3,333,965	0	3,333,965	1,665,233	0	1,665,233
4 488000	Miscellaneous Service Revenues	1,690	0	1,690	866	0	866	824	0	824
99 4893XX	Transportation Revenues	441,059	0	441,059	400,324	0	400,324	40,735	0	40,735
99 493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4 495XXX	Other Gas Revenues	127,914	15,694	143,608	173,115	11,342	184,457	(45,201)	4,352	(40,849)
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	5,570,090	15,694	5,585,784	3,908,499	11,342	3,919,841	1,661,591	4,352	1,665,943
	TOTAL GAS REVENUES	13,613,793	15,694	13,629,487	9,497,374	11,342	9,508,716	4,116,419	4,352	4,120,771
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	10,262,798	0	10,262,798	7,083,080	0	7,083,080	3,179,718	0	3,179,718
99 808XXX	Net Natural Gas Storage Transactions	(1,805,842)	0	(1,805,842)	(1,204,316)	0	(1,204,316)	(601,526)	0	(601,526)
99 811000	Gas Used for Products Extraction	(31,729)	0	(31,729)	(21,160)	0	(21,160)	(10,569)	0	(10,569)
10 813000	Other Gas Expenses	0	90,328	90,328	0	61,218	61,218	0	29,110	29,110
99 813010	Gas Technology Institute (GTI) Expenses	4,195	0	4,195	2,859	0	2,859	1,336	0	1,336
	TOTAL PRODUCTION EXPENSES	8,429,422	90,328	8,519,750	5,860,463	61,218	5,921,681	2,568,959	29,110	2,598,069
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	1,751	1,751	0	1,210	1,210	0	541	541
1 824000	Other Expenses	0	45,456	45,456	0	31,410	31,410	0	14,046	14,046
1 837000	Other Equipment	0	172,620	172,620	0	119,280	119,280	0	53,340	53,340
	TOTAL UNDERGROUND STORAGE OPER EXP	0	219,827	219,827	0	151,900	151,900	0	67,927	67,927
G-DEPX	Depreciation Expense-Underground Storage	0	54,330	54,330	0	37,542	37,542	0	16,788	16,788
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,282	36,282	0	25,071	25,071	0	11,211	11,211
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	90,612	90,612	0	62,613	62,613	0	27,999	27,999
	TOTAL UNDERGROUND STORAGE EXPENSES	0	310,439	310,439	0	214,513	214,513	0	95,926	95,926

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2019	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	47,941	168,096	216,037	41,022	121,325	162,347	6,919	46,771	53,690
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	302,459	101,507	403,966	207,505	73,264	280,769	94,954	28,243	123,197
3	875000	Measuring & Reg Sta Exp-General	12,839	0	12,839	11,920	0	11,920	919	0	919
3	876000	Measuring & Reg Sta Exp-Industrial	1,033	0	1,033	595	0	595	438	0	438
3	877000	Measuring & Reg Sta Exp-City Gate	5,194	0	5,194	4,990	0	4,990	204	0	204
3	878000	Meter & House Regulator Expenses	136,019	0	136,019	100,716	0	100,716	35,303	0	35,303
3	879000	Customer Installation Expenses	144,965	4,991	149,956	114,934	3,602	118,536	30,031	1,389	31,420
3	880000	Other Expenses	138,706	52,281	190,987	122,339	37,734	160,073	16,367	14,547	30,914
3	881000	Rents	0	4,021	4,021	0	2,902	2,902	0	1,119	1,119
MAINTENANCE											
3	885000	Supervision & Engineering	7,102	8	7,110	3,481	6	3,487	3,621	2	3,623
3	887000	Mains	91,851	6	91,857	69,378	4	69,382	22,473	2	22,475
3	889000	Measuring & Reg Sta Exp-General	14,819	87	14,906	14,828	63	14,891	(9)	24	15
3	890000	Measuring & Reg Sta Exp-Industrial	(3,235)	3,722	487	(3,096)	2,686	(410)	(139)	1,036	897
3	891000	Measuring & Reg Sta Exp-City Gate	12,774	815	13,589	11,439	588	12,027	1,335	227	1,562
3	892000	Services	138,669	0	138,669	95,108	0	95,108	43,561	0	43,561
3	893000	Meters & House Regulators	126,590	100,742	227,332	54,893	72,712	127,605	71,697	28,030	99,727
3	894000	Other Equipment	(87)	26,481	26,394	(77)	19,113	19,036	(10)	7,368	7,358
TOTAL DISTRIBUTION OPERATING EXP			1,177,639	462,757	1,640,396	849,975	333,999	1,183,974	327,664	128,758	456,422
G-DEPX		Depreciation Expense-Distribution	1,541,664	4,786	1,546,450	1,052,101	3,192	1,055,293	489,563	1,594	491,157
G-OTX		Taxes Other Than FIT	676,589	0	676,589	587,188	0	587,188	89,401	0	89,401
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			2,218,253	4,786	2,223,039	1,639,289	3,192	1,642,481	578,964	1,594	580,558
TOTAL DISTRIBUTION EXPENSES			3,395,892	467,543	3,863,435	2,489,264	337,191	2,826,455	906,628	130,352	1,036,980

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For Month Ended September 30, 2019	
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	9,890	9,890	0	6,507	6,507	0	3,383	3,383
2	902000	Meter Reading Expenses	120,023	13,092	133,115	106,635	8,613	115,248	13,388	4,479	17,867
2	903XXX	Customer Records & Collection Expenses	119,781	394,523	514,304	82,590	259,561	342,151	37,191	134,962	172,153
2	904000	Uncollectible Accounts	538	0	538	(144)	0	(144)	682	0	682
2	905000	Misc Customer Accounts	0	36,452	36,452	0	23,982	23,982	0	12,470	12,470
TOTAL CUSTOMER ACCOUNTS EXPENSES			240,342	453,957	694,299	189,081	298,663	487,744	51,261	155,294	206,555
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	371,981	12,088	384,069	322,299	7,953	330,252	49,682	4,135	53,817
2	909000	Advertising	5,778	51,750	57,528	5,778	34,047	39,825	0	17,703	17,703
2	910000	Misc Customer Service & Info Exp	0	3,905	3,905	0	2,569	2,569	0	1,336	1,336
TOTAL CUSTOMER SERVICE & INFO EXP			377,759	67,743	445,502	328,077	44,569	372,646	49,682	23,174	72,856
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	14,556	979,317	993,873	10,828	707,772	718,600	3,728	271,545	275,273
4	921000	Office Supplies & Expenses	0	98,096	98,096	0	70,896	70,896	0	27,200	27,200
4	922000	Admin. Expenses Transferred - Credit	0	(1,295)	(1,295)	0	(936)	(936)	0	(359)	(359)
4	923000	Outside Services Employed	1,459	235,512	236,971	1,459	170,209	171,668	0	65,303	65,303
4	924000	Property Insurance Premium	0	25,036	25,036	0	18,094	18,094	0	6,942	6,942
4	925XXX	Injuries and Damages	368	72,530	72,898	184	52,419	52,603	184	20,111	20,295
4	926XXX	Employee Pensions and Benefits	0	38,384	38,384	0	27,741	27,741	0	10,643	10,643
4	928000	Regulatory Commission Expenses	71,810	22,202	94,012	51,523	16,046	67,569	20,287	6,156	26,443
4	930000	Miscellaneous General Expenses	493	130,609	131,102	289	94,394	94,683	204	36,215	36,419
4	931000	Rents	620	10,390	11,010	620	7,509	8,129	0	2,881	2,881
4	935000	Maintenance of General Plant	43,333	267,654	310,987	38,591	193,439	232,030	4,742	74,215	78,957
TOTAL ADMIN & GEN OPERATING EXP			132,639	1,878,435	2,011,074	103,494	1,357,583	1,461,077	29,145	520,852	549,997

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended September 30, 2019		
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	149,573	427,110	576,683	137,972	308,680	446,652	11,601	118,430	130,031
G-AMTX	Amortization Expense - General Plant - 303000	3,317	9,799	13,116	2,072	7,082	9,154	1,245	2,717	3,962
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	70,035	545,582	615,617	69,890	394,303	464,193	145	151,279	151,424
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 Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	1,633	939	2,572	1,502	662	2,164	131	277	408
99 407319	AFUDC Equity DFIT Deferral	67,427	0	67,427	45,559	0	45,559	21,868	0	21,868
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	915	0	915	915	0	915	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99 407414	Regulatory Credits-Deferral-FISERVE	(54,686)	0	(54,686)	(36,999)	0	(36,999)	(17,687)	0	(17,687)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(206,126)	0	(206,126)	(206,126)	0	(206,126)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	94,787	983,430	1,078,217	63,473	710,727	774,200	31,314	272,703	304,017
	TOTAL ADMIN & GENERAL EXPENSES	227,426	2,861,865	3,089,291	166,967	2,068,310	2,235,277	60,459	793,555	854,014
	TOTAL EXPENSES BEFORE FIT	12,670,841	4,251,875	16,922,716	9,033,852	3,024,464	12,058,316	3,636,989	1,227,411	4,864,400
	NET OPERATING INCOME (LOSS) BEFORE FIT			(3,293,229)			(2,549,600)			(743,629)
G-FIT	FEDERAL INCOME TAX			(1,530,574)			(1,172,348)			(358,226)
G-FIT	DEFERRED FEDERAL INCOME TAX			423,325			357,313			66,012
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,350)			(1,004)			(346)
	GAS NET OPERATING INCOME (LOSS)			(2,184,630)			(1,733,561)			(451,069)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers	100.000%	65.791%	34.209%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.176%	27.824%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL 10	Actual Annual Throughput	100.000%	67.773%	32.227%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended September 30, 2019	
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	4,423	15,694	20,117	4,423	11,342	15,765	0	4,352	4,352
4	495028	Deferred Exchange Reservation	375,001	0	375,001	250,088	0	250,088	124,913	0	124,913
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	(220,999)	0	(220,999)	(68,111)	0	(68,111)	(152,888)	0	(152,888)
4	495329	Amortization Res Decoupling Deferral	109,397	0	109,397	95,375	0	95,375	14,022	0	14,022
4	495338	Non-Res Decoupling Deferred Rev	(136,275)	0	(136,275)	(89,171)	0	(89,171)	(47,104)	0	(47,104)
4	495339	Amortization Non-Res Decoupling	(3,631)	0	(3,631)	(19,487)	0	(19,487)	15,856	0	15,856
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	127,916	15,694	143,610	173,117	11,342	184,459	(45,201)	4,352	(40,849)

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
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 September 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	4,227,990	0	4,227,990	2,819,410	0	2,819,410	1,408,580	0	1,408,580
1	804001	Pipeline Demand Costs	2,139,515	0	2,139,515	1,478,405	0	1,478,405	661,110	0	661,110
1	804002	Transport Variable Charges	16,851	0	16,851	11,644	0	11,644	5,207	0	5,207
6	804010	Gas Costs - Fixed Hedge	(16,893)	0	(16,893)	(11,266)	0	(11,266)	(5,627)	0	(5,627)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	19,850	0	19,850	13,238	0	13,238	6,612	0	6,612
6	804018	Merchandise Processing Fee	6,187	0	6,187	4,126	0	4,126	2,061	0	2,061
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	135,488	0	135,488	90,357	0	90,357	45,131	0	45,131
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	189,844	0	189,844	126,607	0	126,607	63,237	0	63,237
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(853,491)	0	(853,491)	(558,775)	0	(558,775)	(294,716)	0	(294,716)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	4,397,457	0	4,397,457	3,109,334	0	3,109,334	1,288,123	0	1,288,123
		TOTAL PURCHASED GAS COSTS	10,262,798	0	10,262,798	7,083,080	0	7,083,080	3,179,718	0	3,179,718

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	66.690%	33.310%
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 September 30, 2019	
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	17,365	12,088	29,453	15,649	7,953	23,602	1,716	4,135	5,851
99	908600	Public Purpose Tariff Rider Expense Offset	214,825	0	214,825	182,075	0	182,075	32,750	0	32,750
99	908610	Limited Income Tax Refund Program	34,414	0	34,414	34,414	0	34,414	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	105,377	0	105,377	90,161	0	90,161	15,216	0	15,216
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			371,981	12,088	384,069	322,299	7,953	330,252	49,682	4,135	53,817

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.791%	34.209%
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 September 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.01%	53.01%
2	Cost of Debt		5.190%	5.157%
	Total Cost of Debt		2.751%	2.734%
	Total Weighted Cost		2.751%	2.734%
G-APL	Net Rate Base	587,256,943	415,302,941	171,954,002
	Interest Deduction for FIT Calculation	16,126,206	11,424,984	4,701,222
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended September 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	13,629,487	9,508,716	4,120,771
G-OPS	Operating & Maintenance Expense	13,530,848	9,579,022	3,951,826
G-OPS	Book Deprec/Amort and Reg Amortizations	2,678,997	1,867,035	811,962
G-OTX	Taxes Other than FIT	712,871	612,259	100,612
	Net Operating Income Before FIT	(3,293,229)	(2,549,600)	(743,629)
G-INT	Less: Interest Expense	1,343,851	952,082	391,769
G-OTX	Less: Idaho ITC Deferral & Amortization	(47,191)	0	(47,191)
G-SCM	Schedule M Adjustments	(2,604,177)	(2,080,927)	(523,250)
	Taxable Net Operating Income	(7,288,448)	(5,582,609)	(1,705,839)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,530,574)	(1,172,348)	(358,226)
G-DTE	Deferred FIT	423,325	357,313	66,012
99	411400 Amortized Investment Tax Credit	(1,350)	(1,004)	(346)
	Total FIT/Deferred FIT & ITC	(1,108,599)	(816,039)	(292,560)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended September 30, 2019		
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	1,764,589	1,041,606	2,806,195	1,262,035	750,799	2,012,834	502,554	290,807	793,361
12	997001	Contributions In Aid of Construction	0	85,141	85,141	0	60,004	60,004	0	25,137	25,137
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	29,328	29,328	0	20,669	20,669	0	8,659	8,659
99	997010	Deferred Gas Credit and Refunds	3,543,965	375,000	3,918,965	2,550,559	264,285	2,814,844	993,406	110,715	1,104,121
12	997016	Redemption Expense Amortization	0	17,158	17,158	0	12,092	12,092	0	5,066	5,066
99	997018	DSM Tariff Rider	(368,940)	0	(368,940)	(282,236)	0	(282,236)	(86,704)	0	(86,704)
12	997020	FAS87 Current Pension Accrual	0	(2,402,022)	(2,402,022)	0	(1,692,849)	(1,692,849)	0	(709,173)	(709,173)
12	997027	Customer Uncollectibles	0	(73,510)	(73,510)	0	(51,807)	(51,807)	0	(21,703)	(21,703)
99	997031	Decoupling Mechanism	251,509	0	251,509	81,395	0	81,395	170,114	0	170,114
12	997032	Interest Rate Swaps	0	(2,685,591)	(2,685,591)	0	(1,892,697)	(1,892,697)	0	(792,894)	(792,894)
12	997035	Leases	0	(6,159)	(6,159)	0	(4,451)	(4,451)	0	(1,708)	(1,708)
12	997048	AFUDC	0	91,645	91,645	0	64,588	64,588	0	27,057	27,057
12	997049	Tax Depreciation	0	(3,038,870)	(3,038,870)	0	(2,141,674)	(2,141,674)	0	(897,196)	(897,196)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	105,377	0	105,377	90,161	0	90,161	15,216	0	15,216
12	997080	Book Transportation Depreciation	0	215,096	215,096	0	151,591	151,591	0	63,505	63,505
12	997081	Deferred Compensation	0	(45,335)	(45,335)	0	(31,950)	(31,950)	0	(13,385)	(13,385)
4	997082	Meal Disallowances	0	9,957	9,957	0	7,196	7,196	0	2,761	2,761
12	997083	Paid Time Off	0	11,678	11,678	0	8,230	8,230	0	3,448	3,448
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	(618,470)	(618,470)	0	(435,873)	(435,873)	0	(182,597)	(182,597)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(15,998)	0	(15,998)	(15,998)	0	(15,998)	0	0	0
99	997107	MDM System	(733,395)	0	(733,395)	(733,395)	0	(733,395)	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	(54,686)	0	(54,686)	(36,999)	0	(36,999)	(17,687)	0	(17,687)
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	(85,850)	(85,850)	0	(60,504)	(60,504)	0	(25,346)	(25,346)
12	997113	AFUDC Equity CWIP	0	(98,838)	(98,838)	0	(69,657)	(69,657)	0	(29,181)	(29,181)
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	67,427	0	67,427	45,559	0	45,559	21,868	0	21,868
TOTAL SCHEDULE M ADJUSTMENTS			5,296,500	(7,178,036)	(2,604,177)	2,961,081	(5,042,008)	(2,080,927)	1,612,778	(2,136,028)	(523,250)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	65.791%	34.209%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	66.690%	33.310%
G-ALL	11	Book Depreciation	100.000%	70.701%	29.299%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.476%	29.524%
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 September 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,006,204	709,132	297,072
99	410100	Deferred Federal Income Tax Exp	(567,818)	(337,866)	(229,952)
		SUBTOTAL	438,386	371,266	67,120
12	411100	Deferred Federal Income Tax Expense - Allocated	7,068	4,981	2,087
99	411100	Deferred Federal Income Tax Exp	(22,129)	(18,934)	(3,195)
		SUBTOTAL	(15,061)	(13,953)	(1,108)
		Total Deferred Federal Income Tax Expense	423,325	357,313	66,012

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.476%	29.524%
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 September 30, 2019	
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	36,282	36,282	0	25,071	25,071	0	11,211	11,211
		TOTAL UNDERGROUND STORAGE TAX	0	36,282	36,282	0	25,071	25,071	0	11,211	11,211
		DISTRIBUTION									
99	408110	State Excise Tax	148,221	0	148,221	148,221	0	148,221	0	0	0
99	408120	Municipal Occupation & License Tax	191,938	0	191,938	158,791	0	158,791	33,147	0	33,147
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	430,153	0	430,153	280,176	0	280,176	149,977	0	149,977
99	409100	State Income Tax	(46,532)	0	(46,532)	0	0	0	(46,532)	0	(46,532)
99	411410	State Income Tax-ITC Deferred	(46,532)	0	(46,532)	0	0	0	(46,532)	0	(46,532)
99	411420	State Income Tax-ITC Amortization	(659)	0	(659)	0	0	0	(659)	0	(659)
		TOTAL DISTRIBUTION TAX	676,589	0	676,589	587,188	0	587,188	89,401	0	89,401
		TOTAL TAXES OTHER THAN FIT	676,589	36,282	712,871	587,188	25,071	612,259	89,401	11,211	100,612

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended September 30, 2019
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)	1,802,199	1,774,435	3,576,634	1,022,594	1,282,420	2,305,014	779,605	492,015	1,271,620
4	3031XX	Misc Intangible IT Plant (3031XX)	4,195,983	50,673,177	54,869,160	4,186,682	36,622,519	40,809,201	9,301	14,050,658	14,059,959
TOTAL INTANGIBLE PLANT			5,998,182	52,447,612	58,445,794	5,209,276	37,904,939	43,114,215	788,906	14,542,673	15,331,579
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,494	1,279,494	0	909,909	909,909	0	369,585	369,585
1	351XXX	Structures & Improvements	0	3,063,821	3,063,821	0	2,117,100	2,117,100	0	946,721	946,721
1	352XXX	Wells	0	19,764,609	19,764,609	0	13,657,345	13,657,345	0	6,107,264	6,107,264
1	353000	Lines	0	1,044,477	1,044,477	0	721,734	721,734	0	322,743	322,743
1	354000	Compressor Station Equipment	0	13,187,336	13,187,336	0	9,112,449	9,112,449	0	4,074,887	4,074,887
1	355000	Measuring & Regulating Equipment	0	1,858,091	1,858,091	0	1,283,941	1,283,941	0	574,150	574,150
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	3,134,155	3,134,155	0	2,165,701	2,165,701	0	968,454	968,454
TOTAL UNDERGROUND STORAGE PLANT			0	43,735,695	43,735,695	0	30,247,144	30,247,144	0	13,488,551	13,488,551
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	422,821	0	422,821	314,641	0	314,641	108,180	0	108,180
6	375000	Structures & Improvements	1,271,506	0	1,271,506	812,913	0	812,913	458,593	0	458,593
6	376000	Mains	378,076,740	2,518,937	380,595,677	250,443,650	1,679,879	252,123,529	127,633,090	839,058	128,472,148
6	378000	Measuring & Reg Station Equip-General	6,633,848	0	6,633,848	4,207,706	0	4,207,706	2,426,142	0	2,426,142
6	379000	Measuring & Reg Station Equip-City Gate	6,390,368	0	6,390,368	1,881,195	0	1,881,195	4,509,173	0	4,509,173
6	380000	Services	273,520,397	0	273,520,397	188,292,323	0	188,292,323	85,228,074	0	85,228,074
6	381XXX	Meters	94,975,063	0	94,975,063	65,203,533	0	65,203,533	29,771,530	0	29,771,530
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	3,864,380	0	3,864,380	2,905,707	0	2,905,707	958,673	0	958,673
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			765,243,718	2,518,937	767,762,655	514,125,593	1,679,879	515,805,472	251,118,125	839,058	251,957,183
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,051,757	2,185,528	5,237,285	2,955,012	1,579,525	4,534,537	96,745	606,003	702,748
4	390XXX	Structures & Improvements	29,010,199	25,605,280	54,615,479	27,386,014	18,505,448	45,891,462	1,624,185	7,099,832	8,724,017
4	391XXX	Office Furniture & Equipment	2,137,012	18,389,083	20,526,095	2,132,042	13,290,158	15,422,200	4,970	5,098,925	5,103,895
4	392XXX	Transportation Equipment	12,621,013	4,087,467	16,708,480	9,877,277	2,954,094	12,831,371	2,743,736	1,133,373	3,877,109
4	393000	Stores Equipment	208,244	994,029	1,202,273	158,569	718,405	876,974	49,675	275,624	325,299
4	394000	Tools, Shop & Garage Equipment	2,494,888	6,724,278	9,219,166	1,976,454	4,859,770	6,836,224	518,434	1,864,508	2,382,942
4	395XXX	Laboratory Equipment	32,724	559,827	592,551	32,724	404,598	437,322	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,420,239	1,062,753	4,482,992	2,456,005	768,073	3,224,078	964,234	294,680	1,258,914
4	397XXX	Communications Equipment	3,876,017	13,263,805	17,139,822	2,740,726	9,586,017	12,326,743	1,135,291	3,677,788	4,813,079
4	398000	Miscellaneous Equipment	1,897	126,002	127,899	0	91,064	91,064	1,897	34,938	36,835
TOTAL GENERAL PLANT			56,853,990	72,998,052	129,852,042	49,714,823	52,757,152	102,471,975	7,139,167	20,240,900	27,380,067

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Month Ended September 30, 2019		
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	828,095,890	171,700,296	999,796,186	569,049,692	122,589,114	691,638,806	259,046,198	49,111,182	308,157,380
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,984,888)	(16,984,888)	0	(11,736,558)	(11,736,558)	0	(5,248,330)	(5,248,330)
G-ADEP		Distribution Plant	(233,688,818)	(1,834,456)	(235,523,274)	(150,634,531)	(1,223,399)	(151,857,930)	(83,054,287)	(611,057)	(83,665,344)
G-ADEP		General Plant	(13,144,191)	(22,096,616)	(35,240,807)	(9,708,322)	(15,969,667)	(25,677,989)	(3,435,869)	(6,126,949)	(9,562,818)
		TOTAL ACCUMULATED DEPRECIATION	(246,833,009)	(40,915,960)	(287,748,969)	(160,342,853)	(28,929,624)	(189,272,477)	(86,490,156)	(11,986,336)	(98,476,492)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(345,677)	(777,722)	(1,123,399)	(233,763)	(562,075)	(795,838)	(111,914)	(215,647)	(327,561)
G-AAMT		Misc IT Intangible Plant - 3031XX	(776,009)	(17,736,638)	(18,512,647)	(768,377)	(12,818,623)	(13,587,000)	(7,632)	(4,918,015)	(4,925,647)
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	(1,121,686)	(18,514,360)	(19,636,046)	(1,002,140)	(13,380,698)	(14,382,838)	(119,546)	(5,133,662)	(5,253,208)
		TOTAL ACCUMULATED DEPR/AMORT	(247,954,695)	(59,430,320)	(307,385,015)	(161,344,993)	(42,310,322)	(203,655,315)	(86,609,702)	(17,119,998)	(103,729,700)
		NET GAS UTILITY PLANT before DFIT	580,141,195	112,269,976	692,411,171	407,704,699	80,278,792	487,983,491	172,436,496	31,991,184	204,427,680
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,682,083)	(110,682,083)	0	(78,004,305)	(78,004,305)	0	(32,677,778)	(32,677,778)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,678,127)	(17,678,127)	0	(12,773,204)	(12,773,204)	0	(4,904,923)	(4,904,923)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(342,454)	(342,454)	0	(247,498)	(247,498)	0	(94,956)	(94,956)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(42,362)	(42,362)	0	(30,616)	(30,616)	0	(11,746)	(11,746)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(356,402)	(356,402)	0	(251,178)	(251,178)	0	(105,224)	(105,224)
		TOTAL ACCUMULATED DFIT	0	(129,101,428)	(129,101,428)	0	(91,306,801)	(91,306,801)	0	(37,794,627)	(37,794,627)
		NET GAS UTILITY PLANT	580,141,195	(16,831,452)	563,309,743	407,704,699	(11,028,009)	396,676,690	172,436,496	(5,803,443)	166,633,053

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	66.690%	33.310%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.476%	29.524%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended September 30, 2019	
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	580,141,195	(16,831,452)	563,309,743	407,704,699	(11,028,009)	396,676,690	172,436,496	(5,803,443)	166,633,053
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(792,728)	0	(792,728)	(792,728)	0	(792,728)	0	0	0
4	182311	Regulatory Asset - AFUDC	241,649	90,175	331,824	221,396	65,171	286,567	20,253	25,004	45,257
4	182318	Accumulated Amortization - AFUDC	(8,927)	(6,288)	(15,215)	(8,527)	(4,543)	(13,070)	(400)	(1,745)	(2,145)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100	Gas Inventory--Jackson Prairie	0	11,840,091	11,840,091	0	8,181,503	8,181,503	0	3,658,588	3,658,588
4	252000	Customer Advances	(2,021)	255	(1,766)	0	184	184	(2,021)	71	(1,950)
99	235199	Customer Deposits	(568,095)	0	(568,095)	(568,095)	0	(568,095)	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	10,356,488	0	10,356,488	10,356,488	0	10,356,488	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,174,863)	0	(2,174,863)	(2,174,863)	0	(2,174,863)	0	0	0
C-WKC		Working Capital	(759,600)	0	(759,600)	(609,900)	0	(609,900)	(149,700)		(149,700)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	6,291,903	17,655,297	23,947,200	6,423,771	12,202,480	18,626,251	(131,868)	5,452,817	5,320,949
		NET RATE BASE	586,433,098	823,845	587,256,943	414,128,470	1,174,471	415,302,941	172,304,628	(350,626)	171,954,002

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
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 September 30, 2019	
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)	265,953	265,953											
Steam (ED-ID)	351,543	351,543											
Steam (ED-WA)	347,646	347,646											
Hydro (ED-AN)	1,207,821	1,207,821											
Other (ED-AN)	909,797	909,797											
Total Electric Production	3,082,760	3,082,760											
Electric Transmission													
ED-AN	1,278,359	1,278,359											
ED-ID	81,851	81,851											
ED-WA	42,208	42,208											
Total Electric Transmission	1,402,418	1,402,418											
Electric Distribution													
ED-AN	6,788	6,788											
ED-ID	1,380,330	1,380,330											
ED-WA	2,532,273	2,532,273											
Total Electric Distribution	3,919,391	3,919,391											
Gas Underground Storage													
1 GD-AN	54,330		54,330		54,330	54,330		37,542	37,542		16,788	16,788	
GD-OR	9,670			9,670									
Total Gas Underground Storage	64,000		54,330	9,670		54,330	54,330	37,542	37,542		16,788	16,788	
Gas Distribution													
6 GD-AN	4,786		4,786			4,786	4,786		3,192	3,192		1,594	1,594
GD-ID	489,563		489,563		489,563	489,563					489,563	489,563	
GD-WA	1,052,101		1,052,101		1,052,101	1,052,101	1,052,101		1,052,101				
GD-OR	730,496			730,496									
Total Gas Distribution	2,276,946		1,546,450	730,496	1,541,664	4,786	1,546,450	1,052,101	3,192	1,055,293	489,563	1,594	491,157
General Plant													
ED-AN	250,801	250,801											
ED-ID	41,286	41,286											
ED-WA	67,716	67,716											
7,4 CD-AA	1,888,002	1,332,514	387,286	168,202	387,286	387,286		279,899	279,899		107,387	107,387	
9,4 CD-AN	75,750	58,988	16,762		16,762	16,762		12,114	12,114		4,648	4,648	
9 CD-ID	38,961	30,340	8,621		8,621	8,621				8,621		8,621	
9 CD-WA	160,694	125,137	35,557		35,557	35,557	35,557		35,557				
8,4 GD-AA	29,400		20,514	8,886	20,514	20,514		14,826	14,826		5,688	5,688	
4 GD-AN	2,548		2,548		2,548	2,548		1,841	1,841		707	707	
GD-ID	2,980		2,980		2,980	2,980				2,980		2,980	
GD-WA	102,415		102,415		102,415	102,415	102,415		102,415				
GD-OR	18,149			18,149									
Total General Plant	2,678,702	1,906,782	576,683	195,237	149,573	427,110	576,683	137,972	308,680	446,652	11,601	118,430	130,031
Total Depreciation Expense	13,424,217	10,311,351	2,177,463	935,403	1,691,237	486,226	2,177,463	1,190,073	349,414	1,539,487	501,164	136,812	637,976

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	System Contract Demand	69.100%	30.900%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended September 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	66.690%	33.310%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended September 30, 2019	
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	76,533	76,533											
Misc Intangible Plt (303000)	ED-AN	19,647	19,647											
Total Production/Transmission		96,180	96,180											
Distribution														
Franchises (302000)	ED-WA	2,013	2,013											
Misc Intangible Plt (303000)	ED-WA	973	973											
Total Distribution		2,986	2,986											
General Plant - 303000														
7,4	CD-AA	46,894	33,097	9,619	4,178		9,619	9,619		6,952	6,952		2,667	2,667
9,4	CD-AN	812	632	180			180	180		130	130		50	50
	GD-ID	1,245		1,245		1,245		1,245				1,245		1,245
	GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
	GD-OR	672			672									
Total General Plant - 303000		51,695	33,729	13,116	4,850	3,317	9,799	13,116	2,072	7,082	9,154	1,245	2,717	3,962
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	2,615,770	1,846,158	536,573	233,039		536,573	536,573		387,792	387,792		148,781	148,781
9,4	CD-AN	7,528	5,862	1,666			1,666	1,666		1,204	1,204		462	462
9,4	CD-ID	656	511	145		145		145				145		145
9,4	CD-WA	315,859	245,969	69,890		69,890		69,890	69,890		69,890			0
	ED-AN	229,024	229,024											
	ED-ID	0	0											
	ED-WA	6,561	6,561											
8,4	GD-AA	10,524		7,343	3,181		7,343	7,343		5,307	5,307		2,036	2,036
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		3,185,922	2,334,085	615,617	236,220	70,035	545,582	615,617	69,890	394,303	464,193	145	151,279	151,424
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
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	3,958	3,958											
	GD-OR	0			0									
Total General Plant- 390200, 396200		3,958	3,958	0	0		0	0		0	0		0	0
Total Amortization Expense		3,340,741	2,470,938	628,733	241,070	73,352	555,381	628,733	71,962	401,385	473,347	1,390	153,996	155,386

Allocation Ratios:					Jurisdiction -			
Service -		Electric	Gas-North	Gas-South			Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Rat	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%				

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended September 30, 2019	
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)	(70,384,323)	(70,384,323)											
Steam (ED-ID)	(84,082,087)	(84,082,087)											
Steam (ED-WA)	(156,833,345)	(156,833,345)											
Hydro (ED-AN)	(142,992,309)	(142,992,309)											
Other (ED-AN)	(135,641,907)	(135,641,907)											
Total Electric Production	(589,933,971)	(589,933,971)											
Electric Transmission													
ED-AN	(203,275,903)	(203,275,903)											
ED-ID	(8,339,618)	(8,339,618)											
ED-WA	(15,112,635)	(15,112,635)											
Total Electric Transmission	(226,728,156)	(226,728,156)											
Electric Distribution													
ED-AN	(230,820)	(230,820)											
ED-ID	(228,169,197)	(228,169,197)											
ED-WA	(362,409,227)	(362,409,227)											
Total Electric Distribution	(590,809,244)	(590,809,244)											
Gas Underground Storage													
1 GD-AN	(16,984,888)		(16,984,888)			(16,984,888)	(16,984,888)		(11,736,558)	(11,736,558)		(5,248,330)	(5,248,330)
GD-OR	(1,244,995)			(1,244,995)									
Total Gas Underground Storage	(18,229,883)		(16,984,888)	(1,244,995)		(16,984,888)	(16,984,888)		(11,736,558)	(11,736,558)		(5,248,330)	(5,248,330)
Gas Distribution													
6 GD-AN	(1,834,456)		(1,834,456)			(1,834,456)	(1,834,456)		(1,223,399)	(1,223,399)		(611,057)	(611,057)
GD-ID	(83,054,287)		(83,054,287)		(83,054,287)	(83,054,287)					(83,054,287)		(83,054,287)
GD-WA	(150,634,531)		(150,634,531)		(150,634,531)	(150,634,531)	(150,634,531)			(150,634,531)			
GD-OR	(116,753,128)			(116,753,128)									
Total Gas Distribution	(352,276,402)		(235,523,274)	(116,753,128)	(233,688,818)	(1,834,456)	(235,523,274)	(150,634,531)	(1,223,399)	(151,857,930)	(83,054,287)	(611,057)	(83,665,344)
General Plant													
ED-AN	(35,689,669)	(35,689,669)											
ED-ID	(10,675,675)	(10,675,675)											
ED-WA	(19,562,240)	(19,562,240)											
7,4 CD-AA	(74,722,312)	(52,737,513)	(15,327,788)	(6,657,011)		(15,327,788)	(15,327,788)		(11,077,699)	(11,077,699)		(4,250,089)	(4,250,089)
9,4 CD-AN	(10,081,720)	(7,850,938)	(2,230,782)			(2,230,782)	(2,230,782)		(1,612,231)	(1,612,231)		(618,551)	(618,551)
9 CD-ID	(6,306,312)	(4,910,914)	(1,395,398)		(1,395,398)	(1,395,398)					(1,395,398)		(1,395,398)
9 CD-WA	(5,114,640)	(3,982,924)	(1,131,716)		(1,131,716)	(1,131,716)	(1,131,716)			(1,131,716)			
8,4 GD-AA	(1,819,881)		(1,269,840)	(550,041)		(1,269,840)	(1,269,840)		(917,739)	(917,739)		(352,101)	(352,101)
4 GD-AN	(3,268,206)		(3,268,206)			(3,268,206)	(3,268,206)		(2,361,998)	(2,361,998)		(906,208)	(906,208)
GD-ID	(2,040,471)		(2,040,471)		(2,040,471)	(2,040,471)					(2,040,471)		(2,040,471)
GD-WA	(8,576,606)		(8,576,606)		(8,576,606)	(8,576,606)	(8,576,606)			(8,576,606)			
GD-OR	(4,863,214)			(4,863,214)									
Total General Plant	(182,720,946)	(135,409,873)	(35,240,807)	(12,070,266)	(13,144,191)	(22,096,616)	(35,240,807)	(9,708,322)	(15,969,667)	(25,677,989)	(3,435,869)	(6,126,949)	(9,562,818)
Total Accumulated Depreciation	(1,960,698,602)	(1,542,881,244)	(287,748,969)	(130,068,389)	(246,833,009)	(40,915,960)	(287,748,969)	(160,342,853)	(28,929,624)	(189,272,477)	(86,490,156)	(11,986,336)	(98,476,492)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -					Washington	Idaho		
7 Elec/Gas North/Oregon 4-Factor		70.578%	20.513%	8.909%	Page 1 of 21	System Contract Demand				69.100%	10/24/2019 1:06 PM		

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED DEPRECIATION		G-ADEP-1A	
For Month Ended September 30, 2019			
Average of Monthly Averages Basis			

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	66.690%	33.310%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended September 30, 2019
 Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission														
Franchises (302000)	ED-AN	(12,628,688)	(12,628,688)											
Misc Intangible Plt (303000)	ED-AN	(2,015,819)	(2,015,819)											
Total Production/Transmission		(14,644,507)	(14,644,507)											
Distribution														
Franchises (302000)	ED-WA	(234,803)	(234,803)											
Misc Intangible Plt (303000)	ED-WA	(48,764)	(48,764)											
Total Distribution		(283,567)	(283,567)											
General Plant - 303000														
7,4	CD-AA	(3,669,046)	(2,589,539)	(752,632)	(326,875)		(752,632)	(752,632)		(543,942)	(543,942)		(208,690)	(208,690)
9,4	CD-AN	(113,389)	(88,299)	(25,090)			(25,090)	(25,090)		(18,133)	(18,133)		(6,957)	(6,957)
	GD-ID	(111,914)		(111,914)		(111,914)	(111,914)	(111,914)				(111,914)		(111,914)
	GD-WA	(233,763)		(233,763)		(233,763)	(233,763)	(233,763)	(233,763)		(233,763)			
	GD-OR	(102,470)			(102,470)									
Total General Plant - 303000		(4,230,582)	(2,677,838)	(1,123,399)	(429,345)	(345,677)	(777,722)	(1,123,399)	(233,763)	(562,075)	(795,838)	(111,914)	(215,647)	(327,561)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(84,302,858)	(59,499,271)	(17,293,045)	(7,510,542)		(17,293,045)	(17,293,045)		(12,498,030)	(12,498,030)		(4,795,015)	(4,795,015)
9,4	CD-AN	(79,273)	(61,732)	(17,541)			(17,541)	(17,541)		(12,677)	(12,677)		(4,864)	(4,864)
9	CD-ID	(34,492)	(26,860)	(7,632)		(7,632)	(7,632)	(7,632)				(7,632)		(7,632)
9	CD-WA	(3,472,576)	(2,704,199)	(768,377)		(768,377)	(768,377)	(768,377)	(768,377)		(768,377)		0	0
	ED-AN	(5,507,729)	(5,507,729)											
	ED-ID	0	0											
	ED-WA	(1,425,158)	(1,425,158)											
8,4	GD-AA	(610,600)		(426,052)	(184,548)		(426,052)	(426,052)		(307,916)	(307,916)		(118,136)	(118,136)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(95,432,686)	(69,224,949)	(18,512,647)	(7,695,090)	(776,009)	(17,736,638)	(18,512,647)	(768,377)	(12,818,623)	(13,587,000)	(7,632)	(4,918,015)	(4,925,647)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(178,711)	(178,711)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(178,711)	(178,711)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(114,770,053)	(87,009,572)	(19,636,046)	(8,124,435)	(1,121,686)	(18,514,360)	(19,636,046)	(1,002,140)	(13,380,698)	(14,382,838)	(119,546)	(5,133,662)	(5,253,208)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 System Contract Demand	69.100%	30.900%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	72.272%	27.728%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2019	
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	2,758,578	0	0	0	0	2,758,578	0	0	0	2,758,578	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250	
9		CD-WA / ID / AN	1,990,400	691,322	340,480	518,182	1,549,984	196,434	96,745	147,237	440,416	0	0	0	
		TOTAL ACCOUNT	16,041,469	813,635	702,759	7,553,996	9,070,390	2,955,012	96,745	2,185,528	5,237,285	848,544	885,250	1,733,794	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,398,880	1,097,390	2,652,327	4,649,163	8,398,880	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	24,704,984	0	0	0	0	24,704,984	0	0	0	24,704,984	0	0	
99		GD-OR / AS	3,806,208	0	0	0	0	0	0	0	0	3,806,208	0	3,806,208	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	113,340,351	0	0	79,993,353	79,993,353	0	0	23,249,506	23,249,506	0	10,097,492	10,097,492	
9		CD-WA / ID / AN	30,103,443	9,435,524	5,716,099	8,290,831	23,442,454	2,681,030	1,624,185	2,355,774	6,660,989	0	0	0	
		TOTAL ACCOUNT	180,353,866	10,532,914	8,368,426	92,933,347	111,834,687	27,386,014	1,624,185	25,605,280	54,615,479	3,806,208	10,097,492	13,903,700	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,821,961	66,050	5,552	1,750,359	1,821,961	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	955,898	0	0	0	0	955,898	0	0	0	955,898	0	0	
99		GD-OR / AS	11,999	0	0	0	0	0	0	0	0	11,999	0	11,999	
8		GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	77,850	
7		CD-AA	88,457,991	0	0	62,431,881	62,431,881	0	0	18,145,388	18,145,388	0	7,880,722	7,880,722	
9		CD-WA / ID / AN	5,626,984	4,139,282	17,490	225,129	4,381,901	1,176,144	4,970	63,969	1,245,083	0	0	0	
		TOTAL ACCOUNT	97,132,410	4,205,332	23,042	64,407,369	68,635,743	2,132,042	4,970	18,389,084	20,526,096	11,999	7,958,572	7,970,571	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	47,371,277	22,847,816	9,442,462	15,080,999	47,371,277	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,676,302	0	0	0	0	9,332,263	2,515,238	1,828,801	13,676,302	0	0	0	
99		GD-OR / AS	3,970,575	0	0	0	0	0	0	0	0	3,970,575	0	3,970,575	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190	
7		CD-AA	7,335,562	0	0	5,177,293	5,177,293	0	0	1,504,744	1,504,744	0	653,525	653,525	
9		CD-WA / ID / AN	6,754,984	1,918,105	804,171	2,538,032	5,260,308	545,015	228,499	721,162	1,494,676	0	0	0	
		TOTAL ACCOUNT	79,155,650	24,765,921	10,246,633	22,796,324	57,808,878	9,877,278	2,743,737	4,087,467	16,708,482	3,970,575	667,715	4,638,290	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2019	
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	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,035,088	247,797	174,826	3,498,351	3,920,974	70,410	49,675	994,029	1,114,114	0	0	0	
		TOTAL ACCOUNT	5,539,786	248,777	176,172	3,887,921	4,312,870	158,570	49,675	994,029	1,202,274	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,046,834	776,644	234,545	5,035,645	6,046,834	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,762,166	0	0	0	0	1,973,823	303,449	484,894	2,762,166	0	0	0	
99		GD-OR / AS	906,752	0	0	0	0	0	0	0	0	906,752	0	906,752	
8		GD-AA	5,033,625	0	0	0	0	0	0	3,512,262	3,512,262	0	1,521,363	1,521,363	
7		CD-AA	13,104,256	0	0	9,248,722	9,248,722	0	0	2,688,076	2,688,076	0	1,167,458	1,167,458	
9		CD-WA / ID / AN	1,159,950	9,259	756,609	137,419	903,287	2,631	214,985	39,047	256,663	0	0	0	
		TOTAL ACCOUNT	29,013,583	785,903	991,154	14,421,786	16,198,843	1,976,454	518,434	6,724,279	9,219,167	906,752	2,688,821	3,595,573	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	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	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,680,277	373,472	13,580	1,293,225	1,680,277	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	127,641	0	0	0	0	32,724	0	94,917	127,641	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,622,522	373,472	13,580	2,400,252	2,787,304	32,724	0	559,827	592,551	40,917	201,750	242,667	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2019	
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	31,795,918	13,800,678	9,484,755	8,510,485	31,795,918	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	47,082	
9		CD-WA / ID / AN	1,455,316	252,374	410,182	470,742	1,133,298	71,710	116,550	133,758	322,018	0	0	0	
		TOTAL ACCOUNT	37,876,116	14,053,052	9,894,937	9,354,217	33,302,206	2,456,005	964,235	1,062,754	4,482,994	43,834	47,082	90,916	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,824,334	10,721,637	6,466,257	32,636,440	49,824,334	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,081,648	0	0	0	0	773,057	308,591	0	1,081,648	0	0	0	
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063	
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748	
7		CD-AA	57,444,881	0	0	40,543,448	40,543,448	0	0	11,783,669	11,783,669	0	5,117,764	5,117,764	
9		CD-WA / ID / AN	17,620,009	6,924,947	2,909,459	3,886,824	13,721,230	1,967,669	826,700	1,104,410	3,898,779	0	0	0	
		TOTAL ACCOUNT	127,642,409	17,646,584	9,375,716	77,066,712	104,089,012	2,740,726	1,135,291	13,263,805	17,139,822	1,133,063	5,280,512	6,413,575	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	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	614,253	0	0	433,527	433,527	0	0	126,002	126,002	0	54,724	54,724	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0	
		TOTAL ACCOUNT	818,785	0	13,522	620,273	633,795	0	1,897	126,002	127,899	2,367	54,724	57,091	
		TOTAL GENERAL PLANT	577,313,826	73,425,590	39,805,941	295,559,427	408,790,958	49,714,825	7,139,169	72,998,055	129,852,049	10,788,901	27,881,918	38,670,819	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2019	
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	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,440,968	0	0	5,957,466	5,957,466	0	0	1,731,496	1,731,496	0	752,006	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	22,004,328	639,169	0	16,610,396	17,249,565	1,022,594	779,605	1,774,435	3,576,634	426,123	752,006	1,178,129
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,696,591	1,432,132	0	14,264,459	15,696,591	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	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	
7		CD-AA	111,427,240	0	0	78,643,117	78,643,117	0	0	22,857,070	22,857,070	0	9,927,053	
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	
		TOTAL ACCOUNT	128,289,757	1,432,132	32,734	93,233,318	94,698,184	0	9,301	23,441,961	23,451,262	0	10,140,311	10,140,311
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended September 30, 2019	
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	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	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI 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	1,383,645	0	0	976,549	976,549	0	0	283,827	283,827	0	123,269	123,269
9		CD-WA / ID / AN	18,921,146	14,734,464	0	14,734,464	14,734,464	4,186,682	0	4,186,682	4,186,682	0	0	0
		TOTAL ACCOUNT	20,304,791	14,734,464	0	976,549	15,711,013	4,186,682	0	283,827	4,470,509	0	123,269	123,269
	TOTAL		301,966,242	16,805,765	32,734	203,536,722	220,375,221	5,209,276	788,906	52,447,611	58,445,793	426,123	22,719,105	23,145,228

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended September 30, 2019 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	(85,330,069)	(60,224,256)	(17,503,757)	(7,602,056)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(788,042)	(613,672)	(174,370)	0
7	282919 CD-AA	(1,669,448)	(1,178,263)	(342,454)	(148,731)
7	283750 CD-AA	(206,517)	(145,755)	(42,363)	(18,399)
	Total	(87,994,076)	(62,161,946)	(18,062,944)	(7,769,186)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.578%	20.513%	8.909%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.776%	30.224%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.874%	22.126%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended September 30, 2019
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	3,644,923	3,644,923	0	0	0	0	3,644,923
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	76	76	0	0	0	0	76
7/4	154560 Supply Chain Invoice Price Variance	0	0	40	40	0	0	0	0	40
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	31,150,104	14,194,597	0	45,344,701	31,760,004	14,344,297	(609,900)	(149,700)	0
TOTAL		31,150,104	14,194,597	3,645,039	48,989,740	31,760,004	14,344,297	(609,900)	(149,700)	3,645,039

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
99 Not Allocated

Electric Gas-North Gas-South
70.578% 20.513% 8.909%

Idaho Electric Idaho Gas Oregon Gas
31.405% 27.728% 100.000%