

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,887,008	24,887,547	13,999,461
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>38,887,008</u>	<u>24,887,547</u>	<u>13,999,461</u>
G-APL	Gas Net Adjusted Rate Base	<u>596,442,926</u>	<u>422,184,037</u>	<u>174,258,889</u>
	RATE OF RETURN	<u>6.520%</u>	<u>5.895%</u>	<u>8.034%</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 Twelve Months Ended October 31, 2019
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	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers Percent	10-01-2019 thru 10-31-2019	259,214 100.000%	172,639 66.601%	86,575 33.399%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2018 thru 10-31-2019	13,677,155 100.000%	9,713,489 71.020%	3,963,666 28.980%
	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 Percent		400.000%	289.088%	110.912%
				100.000%	72.272%	27.728%
6	Input	Actual Therms Purchased Percent	11-01-2018 thru 10-31-2019	296,860,510 100.000%	202,152,726 68.097%	94,707,784 31.903%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2019
Ending Balance Basis

Report ID:
G-ALL-12E

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 Twelve Months Ended October 31, 2019
Ending Balance 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 Twelve Months Ended October 31, 2019
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Report ID:
G-ALL-12E

AVISTA UTILITIES

		01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018				
	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	11-01-2018 thru 10-31-2019	25,659,894	18,005,972	7,653,922	
			100.000%	70.172%	29.828%	
12	Net Gas Plant (before ADFIT) Percent	10-01-2019 thru 10-31-2019	701,506,761	495,046,597	206,460,164	
			100.000%	70.569%	29.431%	
13	G-PLT Net Gas General Plant Percent	10-01-2019 thru 10-31-2019	95,102,727	77,245,413	17,857,314	
			100.000%	81.223%	18.777%	
14	Net Allocated Schedule M's Percent	11-01-2018 thru 10-31-2019	-27,149,495	-18,976,358	-8,173,137	
			100.000%	69.896%	30.104%	
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 October 31, 2019	
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	134,287,042	0	134,287,042	91,926,271	0	91,926,271	42,360,771	0	42,360,771
99 4812XX	Commercial - Firm & Interruptible	60,619,541	0	60,619,541	43,007,406	0	43,007,406	17,612,135	0	17,612,135
99 4813XX	Industrial-Firm	2,355,679	0	2,355,679	1,454,736	0	1,454,736	900,943	0	900,943
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	229,983	0	229,983	202,679	0	202,679	27,304	0	27,304
99 499XXX	Unbilled Revenue	1,713,546	0	1,713,546	1,115,859	0	1,115,859	597,687	0	597,687
	TOTAL SALES TO ULTIMATE CUSTOMERS	199,205,791	0	199,205,791	137,706,951	0	137,706,951	61,498,840	0	61,498,840
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	88,173,673	0	88,173,673	59,506,568	0	59,506,568	28,667,105	0	28,667,105
4 488000	Miscellaneous Service Revenues	14,809	0	14,809	7,329	0	7,329	7,480	0	7,480
99 4893XX	Transportation Revenues	5,720,386	0	5,720,386	5,125,222	0	5,125,222	595,164	0	595,164
99 493000	Rent from Gas Property	2,745	0	2,745	2,745	0	2,745	0	0	0
4 495XXX	Other Gas Revenues	4,086,818	715,189	4,802,007	2,530,234	516,881	3,047,115	1,556,584	198,308	1,754,892
99 496100	Provision for Rate Refund	154,946	0	154,946	154,946	0	154,946	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(116,645)	0	(116,645)	(109,439)	0	(109,439)	(7,206)	0	(7,206)
	TOTAL OTHER OPERATING REVENUES	98,036,732	715,189	98,751,921	67,217,605	516,881	67,734,486	30,819,127	198,308	31,017,435
	TOTAL GAS REVENUES	297,242,523	715,189	297,957,712	204,924,556	516,881	205,441,437	92,317,967	198,308	92,516,275
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	147,874,272	0	147,874,272	100,281,800	0	100,281,800	47,592,472	0	47,592,472
99 808XXX	Net Natural Gas Storage Transactions	(1,940,328)	0	(1,940,328)	(1,255,934)	0	(1,255,934)	(684,394)	0	(684,394)
99 811000	Gas Used for Products Extraction	(579,019)	0	(579,019)	(390,652)	0	(390,652)	(188,367)	0	(188,367)
10 813000	Other Gas Expenses	0	1,292,649	1,292,649	0	876,067	876,067	0	416,582	416,582
99 813010	Gas Technology Institute (GTI) Expenses	124,139	0	124,139	87,247	0	87,247	36,892	0	36,892
	TOTAL PRODUCTION EXPENSES	145,479,064	1,292,649	146,771,713	98,722,461	876,067	99,598,528	46,756,603	416,582	47,173,185
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	20,111	20,111	0	13,897	13,897	0	6,214	6,214
1 824000	Other Expenses	0	712,166	712,166	0	492,107	492,107	0	220,059	220,059
1 837000	Other Equipment	0	2,014,899	2,014,899	0	1,392,295	1,392,295	0	622,604	622,604
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,747,176	2,747,176	0	1,898,299	1,898,299	0	848,877	848,877
G-DEPX	Depreciation Expense-Underground Storage	0	780,354	780,354	0	539,225	539,225	0	241,129	241,129
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	451,726	451,726	0	312,143	312,143	0	139,583	139,583
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,232,080	1,232,080	0	851,368	851,368	0	380,712	380,712
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,979,256	3,979,256	0	2,749,667	2,749,667	0	1,229,589	1,229,589

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2019	
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	478,686	1,738,324	2,217,010	402,406	1,234,558	1,636,964	76,280	503,766	580,046
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,395,584	1,358,447	4,754,031	2,363,120	964,769	3,327,889	1,032,464	393,678	1,426,142
3	875000	Measuring & Reg Sta Exp-General	154,363	0	154,363	96,610	0	96,610	57,753	0	57,753
3	876000	Measuring & Reg Sta Exp-Industrial	8,454	0	8,454	6,975	0	6,975	1,479	0	1,479
3	877000	Measuring & Reg Sta Exp-City Gate	88,290	0	88,290	55,290	0	55,290	33,000	0	33,000
3	878000	Meter & House Regulator Expenses	605,686	0	605,686	397,932	0	397,932	207,754	0	207,754
3	879000	Customer Installation Expenses	1,995,004	100,093	2,095,097	1,370,306	71,086	1,441,392	624,698	29,007	653,705
3	880000	Other Expenses	2,068,307	741,071	2,809,378	1,671,010	526,309	2,197,319	397,297	214,762	612,059
3	881000	Rents	1,007	37,792	38,799	1,007	26,840	27,847	0	10,952	10,952
	MAINTENANCE										
3	885000	Supervision & Engineering	197,575	7,001	204,576	81,623	4,972	86,595	115,952	2,029	117,981
3	887000	Mains	993,414	(34)	993,380	741,225	(24)	741,201	252,189	(10)	252,179
3	889000	Measuring & Reg Sta Exp-General	214,451	61,186	275,637	166,268	43,454	209,722	48,183	17,732	65,915
3	890000	Measuring & Reg Sta Exp-Industrial	11,570	18,467	30,037	6,509	13,115	19,624	5,061	5,352	10,413
3	891000	Measuring & Reg Sta Exp-City Gate	63,640	30,128	93,768	40,136	21,397	61,533	23,504	8,731	32,235
3	892000	Services	1,614,490	0	1,614,490	1,238,909	0	1,238,909	375,581	0	375,581
3	893000	Meters & House Regulators	1,786,570	670,751	2,457,321	1,073,815	476,367	1,550,182	712,755	194,384	907,139
3	894000	Other Equipment	65	251,472	251,537	349	178,595	178,944	(284)	72,877	72,593
	TOTAL DISTRIBUTION OPERATING EXP		13,677,156	5,014,698	18,691,854	9,713,490	3,561,438	13,274,928	3,963,666	1,453,260	5,416,926
G-DEPX	Depreciation Expense-Distribution		18,173,509	58,587	18,232,096	12,319,602	39,896	12,359,498	5,853,907	18,691	5,872,598
G-OTX	Taxes Other Than FIT		16,024,934	94	16,025,028	13,119,644	68	13,119,712	2,905,290	26	2,905,316
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		34,198,443	58,681	34,257,124	25,439,246	39,964	25,479,210	8,759,197	18,717	8,777,914
	TOTAL DISTRIBUTION EXPENSES		47,875,599	5,073,379	52,948,978	35,152,736	3,601,402	38,754,138	12,722,863	1,471,977	14,194,840

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2019	
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	118,898	118,898	0	79,187	79,187	0	39,711	39,711
2	902000	Meter Reading Expenses	1,797,782	124,934	1,922,716	1,656,509	83,207	1,739,716	141,273	41,727	183,000
2	903XXX	Customer Records & Collection Expenses	1,642,095	5,008,734	6,650,829	1,125,257	3,335,867	4,461,124	516,838	1,672,867	2,189,705
2	904000	Uncollectible Accounts	(17,511)	33,920	16,409	(4,241)	22,591	18,350	(13,270)	11,329	(1,941)
2	905000	Misc Customer Accounts	0	143,191	143,191	0	95,367	95,367	0	47,824	47,824
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,422,366	5,429,677	8,852,043	2,777,525	3,616,219	6,393,744	644,841	1,813,458	2,458,299
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	10,190,129	143,567	10,333,696	8,692,453	95,617	8,788,070	1,497,676	47,950	1,545,626
2	909000	Advertising	40,739	746,642	787,381	40,739	497,271	538,010	0	249,371	249,371
2	910000	Misc Customer Service & Info Exp	0	232,470	232,470	0	154,827	154,827	0	77,643	77,643
		TOTAL CUSTOMER SERVICE & INFO EXP	10,230,868	1,122,679	11,353,547	8,733,192	747,715	9,480,907	1,497,676	374,964	1,872,640
		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	161,004	9,344,813	9,505,817	115,838	6,753,683	6,869,521	45,166	2,591,130	2,636,296
4	921000	Office Supplies & Expenses	855	1,336,285	1,337,140	243	965,760	966,003	612	370,525	371,137
4	922000	Admin. Expenses Transferred - Credit	0	(18,919)	(18,919)	0	(13,673)	(13,673)	0	(5,246)	(5,246)
4	923000	Outside Services Employed	63,808	2,663,002	2,726,810	63,534	1,924,605	1,988,139	274	738,397	738,671
4	924000	Property Insurance Premium	0	321,183	321,183	0	232,125	232,125	0	89,058	89,058
4	925XXX	Injuries and Damages	198	841,388	841,586	101	608,088	608,189	97	233,300	233,397
4	926XXX	Employee Pensions and Benefits	1,719	557,838	559,557	1,719	403,161	404,880	0	154,677	154,677
4	928000	Regulatory Commission Expenses	835,060	276,031	1,111,091	594,557	199,493	794,050	240,503	76,538	317,041
4	930000	Miscellaneous General Expenses	35,803	1,153,380	1,189,183	24,501	833,571	858,072	11,302	319,809	331,111
4	931000	Rents	6,820	87,330	94,150	6,820	63,115	69,935	0	24,215	24,215
4	935000	Maintenance of General Plant	492,079	3,079,897	3,571,976	403,998	2,225,903	2,629,901	88,081	853,994	942,075
		TOTAL ADMIN & GEN OPERATING EXP	1,597,346	19,642,228	21,239,574	1,211,311	14,195,831	15,407,142	386,035	5,446,397	5,832,432

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For Twelve Months Ended October 31, 2019	
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	1,537,130	5,110,315	6,647,445	1,413,923	3,693,326	5,107,249	123,207	1,416,989	1,540,196
G-AMTX	Amortization Expense - General Plant - 303000	39,804	148,344	188,148	24,862	107,211	132,073	14,942	41,133	56,075
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	794,529	6,079,116	6,873,645	792,787	4,393,498	5,186,285	1,742	1,685,618	1,687,360
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	(1,877,395)	0	(1,877,395)	(1,877,395)	0	(1,877,395)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	584,253	0	584,253	584,253	0	584,253	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	9,948	7,367	17,315	9,470	5,199	14,669	478	2,168	2,646
99 407319	AFUDC Equity DFIT Deferral	586,718	0	586,718	396,434	0	396,434	190,284	0	190,284
99 407332	Existing Meters/ERTs Excess Depreciation Deferr:	9,408	0	9,408	9,408	0	9,408	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99 407414	Regulatory Credits-Deferral-FISERVE	(599,533)	0	(599,533)	(405,386)	0	(405,386)	(194,147)	0	(194,147)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,103,506)	0	(2,103,506)	(2,103,506)	0	(2,103,506)	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	(850,508)	11,345,142	10,494,634	(1,155,150)	8,199,234	7,044,084	304,642	3,145,908	3,450,550
	TOTAL ADMIN & GENERAL EXPENSES	746,838	30,987,370	31,734,208	56,161	22,395,065	22,451,226	690,677	8,592,305	9,282,982
	TOTAL EXPENSES BEFORE FIT	207,754,735	47,885,010	255,639,745	145,442,075	33,986,135	179,428,210	62,312,660	13,898,875	76,211,535
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,317,967			26,013,227			16,304,740
G-FIT	FEDERAL INCOME TAX			(3,657,084)			(3,859,093)			202,009
G-FIT	DEFERRED FEDERAL INCOME TAX			7,104,887			4,997,285			2,107,602
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(16,844)			(12,512)			(4,332)
	GAS NET OPERATING INCOME (LOSS)			38,887,008			24,887,547			13,999,461

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers	100.000%	66.601%	33.399%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.020%	28.980%
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-495-12E
For Twelve Months Ended October 31, 2019	
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	1,016,337	715,189	1,731,526	90,135	516,881	607,016	926,202	198,308	1,124,510
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,030,150	0	3,030,150	1,469,850	0	1,469,850
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	(4,479,170)	0	(4,479,170)	(3,158,741)	0	(3,158,741)	(1,320,429)	0	(1,320,429)
4	495329	Amortization Res Decoupling Deferral	3,949,278	0	3,949,278	3,445,665	0	3,445,665	503,613	0	503,613
4	495338	Non-Res Decoupling Deferred Rev	(789,862)	0	(789,862)	(485,646)	0	(485,646)	(304,216)	0	(304,216)
4	495339	Amortization Non-Res Decoupling	(109,764)	0	(109,764)	(391,328)	0	(391,328)	281,564	0	281,564
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	4,086,819	715,189	4,802,008	2,530,235	516,881	3,047,116	1,556,584	198,308	1,754,892

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-804-12E
For Twelve Months Ended October 31, 2019	
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	133,683,605	0	133,683,605	91,083,768	0	91,083,768	42,599,837	0	42,599,837
1	804001	Pipeline Demand Costs	26,348,810	0	26,348,810	18,207,028	0	18,207,028	8,141,782	0	8,141,782
1	804002	Transport Variable Charges	791,268	0	791,268	546,766	0	546,766	244,502	0	244,502
6	804010	Gas Costs - Fixed Hedge	(51,528)	0	(51,528)	(35,352)	0	(35,352)	(16,176)	0	(16,176)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	338,106	0	338,106	228,642	0	228,642	109,464	0	109,464
6	804018	Merchandise Processing Fee	114,587	0	114,587	76,934	0	76,934	37,653	0	37,653
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	3,484,902	0	3,484,902	2,375,262	0	2,375,262	1,109,640	0	1,109,640
6	804700	Gas Costs - Offsystem Bookout	453,566	0	453,566	307,980	0	307,980	145,586	0	145,586
6	804711	Gas Costs - Offsystem Bookout Offset	(453,566)	0	(453,566)	(307,980)	0	(307,980)	(145,586)	0	(145,586)
6	804730	Gas Costs - Intracompany LDC Gas	15,138,414	0	15,138,414	10,303,479	0	10,303,479	4,834,935	0	4,834,935
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(26,162,909)	0	(26,162,909)	(17,287,252)	0	(17,287,252)	(8,875,657)	0	(8,875,657)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(5,810,983)	0	(5,810,983)	(5,217,475)	0	(5,217,475)	(593,508)	0	(593,508)
		TOTAL PURCHASED GAS COSTS	147,874,272	0	147,874,272	100,281,800	0	100,281,800	47,592,472	0	47,592,472

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	68.097%	31.903%
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 October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	265,019	143,567	408,586	215,580	95,617	311,197	49,439	47,950	97,389
99	908600	Public Purpose Tariff Rider Expense Offset	9,605,969	0	9,605,969	8,181,265	0	8,181,265	1,424,704	0	1,424,704
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 Unbilled	201,226	0	201,226	177,693	0	177,693	23,533	0	23,533
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		Total Account 908	10,190,129	143,567	10,333,696	8,692,453	95,617	8,788,070	1,497,676	47,950	1,545,626

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.601%	33.399%
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 October 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.06%	53.06%
2	Cost of Debt		5.169%	5.136%
	Total Cost of Debt		2.743%	2.725%
	Total Weighted Cost		2.743%	2.725%
G-APL	Net Rate Base	596,442,926	422,184,037	174,258,889
	Interest Deduction for FIT Calculation	16,329,063	11,580,508	4,748,555
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	297,957,712	205,441,437	92,516,275
G-OPS	Operating & Maintenance Expense	209,655,907	146,053,548	63,602,359
G-OPS	Book Deprec/Amort and Reg Amortizations	29,507,084	19,942,807	9,564,277
G-OTX	Taxes Other than FIT	16,476,754	13,431,855	3,044,899
	Net Operating Income Before FIT	42,317,967	26,013,227	16,304,740
G-INT	Less: Interest Expense	16,329,063	11,580,508	4,748,555
G-OTX	Less: Idaho ITC Deferral & Amortization	226,614	0	226,614
G-SCM	Schedule M Adjustments	(43,630,205)	(32,809,353)	(10,820,852)
	Taxable Net Operating Income	(17,414,687)	(18,376,634)	961,947
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,657,084)	(3,859,093)	202,009
G-DTE	Deferred FIT	7,104,887	4,997,285	2,107,602
99	411400 Amortized Investment Tax Credit	(16,844)	(12,512)	(4,332)
	Total FIT/Deferred FIT & ITC	3,430,959	1,125,680	2,305,279
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended October 31, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	20,544,972	12,176,714	32,721,686	14,551,175	8,773,156	23,324,331	5,993,797	3,403,558	9,397,355
12	997001	Contributions In Aid of Construction	0	1,367,960	1,367,960	0	965,356	965,356	0	402,604	402,604
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	283,521	283,521	0	200,078	200,078	0	83,443	83,443
99	997010	Deferred Gas Credit and Refunds	(30,826,730)	10	(30,826,720)	(22,504,727)	7	(22,504,720)	(8,322,003)	3	(8,322,000)
12	997016	Redemption Expense Amortization	0	205,960	205,960	0	145,344	145,344	0	60,616	60,616
99	997018	DSM Tariff Rider	(338,694)	0	(338,694)	(131,771)	0	(131,771)	(206,923)	0	(206,923)
12	997020	FAS87 Current Pension Accrual	0	261,556	261,556	0	184,577	184,577	0	76,979	76,979
12	997027	Customer Uncollectibles	0	(634,493)	(634,493)	0	(447,755)	(447,755)	0	(186,738)	(186,738)
99	997031	Decoupling Mechanism	985,573	0	985,573	146,105	0	146,105	839,468	0	839,468
12	997032	Interest Rate Swaps	0	(2,159,692)	(2,159,692)	0	(1,524,073)	(1,524,073)	0	(635,619)	(635,619)
12	997035	Leases	0	90	90	0	65	65	0	25	25
12	997048	AFUDC	0	3,199,272	3,199,272	0	2,257,694	2,257,694	0	941,578	941,578
12	997049	Tax Depreciation	0	(35,468,849)	(35,468,849)	0	(25,030,012)	(25,030,012)	0	(10,438,837)	(10,438,837)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	337,805	0	337,805	314,272	0	314,272	23,533	0	23,533
12	997080	Book Transportation Depreciation	0	3,760,813	3,760,813	0	2,653,968	2,653,968	0	1,106,845	1,106,845
12	997081	Deferred Compensation	0	(52,009)	(52,009)	0	(36,702)	(36,702)	0	(15,307)	(15,307)
4	997082	Meal Disallowances	0	152,516	152,516	0	110,226	110,226	0	42,290	42,290
12	997083	Paid Time Off	0	100,303	100,303	0	70,783	70,783	0	29,520	29,520
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	289,000	0	289,000	289,000	0	289,000	0	0	0
12	997101	Repairs 481 (a)	0	(8,214,529)	(8,214,529)	0	(5,796,911)	(5,796,911)	0	(2,417,618)	(2,417,618)
99	997102	Amort Idaho Earnings Test (254229)	(65,272)	0	(65,272)	0	0	0	(65,272)	0	(65,272)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(1,099,000)	0	(1,099,000)	(1,099,000)	0	(1,099,000)	0	0	0
99	997107	MDM System	(3,484,774)	0	(3,484,774)	(3,484,774)	0	(3,484,774)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(1,067,636)	0	(1,067,636)	7,049	0	7,049	(1,074,685)	0	(1,074,685)
99	997109	Tax Reform Amortization	(1,911,584)	0	(1,911,584)	(1,911,584)	0	(1,911,584)	0	0	0
99	997110	FISERVE	(599,223)	0	(599,223)	(405,174)	0	(405,174)	(194,049)	0	(194,049)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(173,961)	(173,961)	0	(72,551)	(72,551)
12	997112	AFUDC Equity Tax Flow Through	0	(1,372,284)	(1,372,284)	0	(968,407)	(968,407)	0	(403,877)	(403,877)
12	997113	AFUDC Equity CWIP	0	(486,340)	(486,340)	0	(343,205)	(343,205)	0	(143,135)	(143,135)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,586)	(16,586)	0	(6,917)	(6,917)
12	997115	AFUDC Equity DFIR Deferral	586,718	0	586,718	396,434	0	396,434	190,284	0	190,284
TOTAL SCHEDULE M ADJUSTMENTS			(9,008,074)	(27,149,496)	(43,630,205)	(13,832,995)	(18,976,358)	(32,809,353)	(2,647,714)	(8,173,138)	(10,820,852)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.601%	33.399%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	68.097%	31.903%
G-ALL	11	Book Depreciation	100.000%	70.172%	29.828%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.569%	29.431%
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 October 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(136,410)	(96,263)	(40,147)
99	410100	Deferred Federal Income Tax Exp	7,305,927	5,155,093	2,150,834
		SUBTOTAL	7,169,517	5,058,830	2,110,687
12	411100	Deferred Federal Income Tax Expense - Allocated	6,309	4,452	1,857
99	411100	Deferred Federal Income Tax Exp	(70,939)	(65,997)	(4,942)
		SUBTOTAL	(64,630)	(61,545)	(3,085)
		Total Deferred Federal Income Tax Expense	7,104,887	4,997,285	2,107,602

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.569%	29.431%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended October 31, 2019
 Ending Balance Basis

Report ID:
G-OTX-12E

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	451,726	451,726	0	312,143	312,143	0	139,583	139,583
		TOTAL UNDERGROUND STORAGE TAX	0	451,726	451,726	0	312,143	312,143	0	139,583	139,583
		DISTRIBUTION									
99	408110	State Excise Tax	5,314,949	0	5,314,949	5,314,949	0	5,314,949	0	0	0
99	408120	Municipal Occupation & License Tax	6,025,572	0	6,025,572	4,940,391	0	4,940,391	1,085,181	0	1,085,181
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	4,511,661	0	4,511,661	2,864,304	0	2,864,304	1,647,357	0	1,647,357
99	409100	State Income Tax	(53,862)	94	(53,768)	0	68	68	(53,862)	26	(53,836)
99	411410	State Income Tax-ITC Deferred	243,905	0	243,905	0	0	0	243,905	0	243,905
99	411420	State Income Tax-ITC Amortization	(17,291)	0	(17,291)	0	0	0	(17,291)	0	(17,291)
		TOTAL DISTRIBUTION TAX	16,024,934	94	16,025,028	13,119,644	68	13,119,712	2,905,290	26	2,905,316
		TOTAL TAXES OTHER THAN FIT	16,024,934	451,820	16,476,754	13,119,644	312,211	13,431,855	2,905,290	139,609	3,044,899

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 Twelve Months Ended October 31, 2019
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,320,042	3,122,241	1,022,594	954,021	1,976,615	779,605	366,021	1,145,626
4	3031XX	Misc Intangible IT Plant (3031XX)	4,195,983	51,182,292	55,378,275	4,186,682	36,990,467	41,177,149	9,301	14,191,825	14,201,126
TOTAL INTANGIBLE PLANT			5,998,182	52,502,334	58,500,516	5,209,276	37,944,488	43,153,764	788,906	14,557,846	15,346,752
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	3,160,285	3,160,285	0	2,183,757	2,183,757	0	976,528	976,528
1	352XXX	Wells	0	19,861,074	19,861,074	0	13,724,002	13,724,002	0	6,137,072	6,137,072
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	13,283,800	13,283,800	0	9,179,106	9,179,106	0	4,104,694	4,104,694
1	355000	Measuring & Regulating Equipment	0	1,954,554	1,954,554	0	1,350,597	1,350,597	0	603,957	603,957
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	3,230,619	3,230,619	0	2,232,358	2,232,358	0	998,261	998,261
TOTAL UNDERGROUND STORAGE PLANT			0	44,218,015	44,218,015	0	30,580,428	30,580,428	0	13,637,587	13,637,587
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	424,339	0	424,339	316,159	0	316,159	108,180	0	108,180
6	375000	Structures & Improvements	1,279,400	0	1,279,400	820,807	0	820,807	458,593	0	458,593
6	376000	Mains	382,101,274	2,518,938	384,620,212	252,603,538	1,715,321	254,318,859	129,497,736	803,617	130,301,353
6	378000	Measuring & Reg Station Equip-General	6,696,442	0	6,696,442	4,244,332	0	4,244,332	2,452,110	0	2,452,110
6	379000	Measuring & Reg Station Equip-City Gate	6,402,552	0	6,402,552	1,898,250	0	1,898,250	4,504,302	0	4,504,302
6	380000	Services	276,160,962	0	276,160,962	190,122,031	0	190,122,031	86,038,931	0	86,038,931
6	381XXX	Meters	95,302,090	0	95,302,090	65,523,345	0	65,523,345	29,778,745	0	29,778,745
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	3,929,970	0	3,929,970	2,962,163	0	2,962,163	967,807	0	967,807
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			772,385,624	2,518,938	774,904,562	518,554,550	1,715,321	520,269,871	253,831,074	803,617	254,634,691
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	29,240,555	25,623,446	54,864,001	27,616,370	18,518,577	46,134,947	1,624,185	7,104,869	8,729,054
4	391XXX	Office Furniture & Equipment	2,157,386	18,383,808	20,541,194	2,152,416	13,286,346	15,438,762	4,970	5,097,462	5,102,432
4	392XXX	Transportation Equipment	12,739,560	4,080,627	16,820,187	9,995,560	2,949,151	12,944,711	2,744,000	1,131,476	3,875,476
4	393000	Stores Equipment	208,244	1,013,128	1,221,372	158,569	732,208	890,777	49,675	280,920	330,595
4	394000	Tools, Shop & Garage Equipment	2,512,079	6,772,028	9,284,107	1,991,989	4,894,280	6,886,269	520,090	1,877,748	2,397,838
4	395XXX	Laboratory Equipment	54,083	559,827	613,910	54,083	404,598	458,681	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,523,825	1,062,753	4,586,578	2,559,591	768,073	3,327,664	964,234	294,680	1,258,914
4	397XXX	Communications Equipment	3,910,935	13,513,902	17,424,837	2,794,590	9,766,767	12,561,357	1,116,345	3,747,135	4,863,480
4	398000	Miscellaneous Equipment	1,897	127,482	129,379	0	92,134	92,134	1,897	35,348	37,245
TOTAL GENERAL PLANT			57,400,321	73,322,529	130,722,850	50,278,180	52,991,659	103,269,839	7,122,141	20,330,870	27,453,011

RESULTS OF OPERATIONS		
GAS UTILITY PLANT		
For Twelve Months Ended October 31, 2019		
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	835,784,127	172,561,816	1,008,345,943	574,042,006	123,231,896	697,273,902	261,742,121	49,329,920	311,072,041
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,065,714)	(17,065,714)	0	(11,792,408)	(11,792,408)	0	(5,273,306)	(5,273,306)
G-ADEP		Distribution Plant	(231,788,815)	(1,841,636)	(233,630,451)	(148,104,073)	(1,254,099)	(149,358,172)	(83,684,742)	(587,537)	(84,272,279)
G-ADEP		General Plant	(13,486,820)	(22,133,303)	(35,620,123)	(10,028,245)	(15,996,181)	(26,024,426)	(3,458,575)	(6,137,122)	(9,595,697)
		TOTAL ACCUMULATED DEPRECIATION	(245,275,635)	(41,040,653)	(286,316,288)	(158,132,318)	(29,042,688)	(187,175,006)	(87,143,317)	(11,997,965)	(99,141,282)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(350,653)	(789,439)	(1,140,092)	(236,871)	(570,544)	(807,415)	(113,782)	(218,895)	(332,677)
G-AAMT		Misc IT Intangible Plant - 3031XX	(881,387)	(18,501,419)	(19,382,806)	(873,537)	(13,371,345)	(14,244,882)	(7,850)	(5,130,074)	(5,137,924)
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	(1,232,040)	(19,290,858)	(20,522,898)	(1,110,408)	(13,941,889)	(15,052,297)	(121,632)	(5,348,969)	(5,470,601)
		TOTAL ACCUMULATED DEPR/AMORT	(246,507,675)	(60,331,511)	(306,839,186)	(159,242,726)	(42,984,577)	(202,227,303)	(87,264,949)	(17,346,934)	(104,611,883)
		NET GAS UTILITY PLANT before DFIT	589,276,452	112,230,305	701,506,757	414,799,280	80,247,319	495,046,599	174,477,172	31,982,986	206,460,158
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,713,300)	(110,713,300)	0	(78,129,269)	(78,129,269)	0	(32,584,031)	(32,584,031)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,648,166)	(17,648,166)	0	(12,751,698)	(12,751,698)	0	(4,896,468)	(4,896,468)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(367,304)	(367,304)	0	(265,458)	(265,458)	0	(101,846)	(101,846)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(30,160)	(30,160)	0	(21,797)	(21,797)	0	(8,363)	(8,363)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(350,997)	(350,997)	0	(247,695)	(247,695)	0	(103,302)	(103,302)
		TOTAL ACCUMULATED DFIT	0	(129,109,927)	(129,109,927)	0	(91,415,917)	(91,415,917)	0	(37,694,010)	(37,694,010)
		NET GAS UTILITY PLANT	589,276,452	(16,879,622)	572,396,830	414,799,280	(11,168,598)	403,630,682	174,477,172	(5,711,024)	168,766,148

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%	68.097%	31.903%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.569%	29.431%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended October 31, 2019	
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	589,276,452	(16,879,622)	572,396,830	414,799,280	(11,168,598)	403,630,682	174,477,172	(5,711,024)	168,766,148
	OTHER ADJUSTMENTS:									
4	108121 AMI Existing Meters/ERTs Deferral A/D	(1,343,670)	0	(1,343,670)	(1,343,670)	0	(1,343,670)	0	0	0
4	182311 Regulatory Asset - AFUDC	253,245	95,536	348,781	230,558	69,046	299,604	22,687	26,490	49,177
4	182318 Accumulated Amortization - AFUDC	(9,935)	(7,360)	(17,295)	(9,457)	(5,318)	(14,775)	(478)	(2,042)	(2,520)
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	12,171,124	12,171,124	0	8,410,247	8,410,247	0	3,760,877	3,760,877
4	252000 Customer Advances	0	(42,918)	(42,918)	2,021	(31,018)	(28,997)	(2,021)	(11,900)	(13,921)
99	235199 Customer Deposits	(572,925)	0	(572,925)	(572,925)	0	(572,925)	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	10,363,884	0	10,363,884	10,363,884	0	10,363,884	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,176,416)	0	(2,176,416)	(2,176,416)	0	(2,176,416)	0	0	0
C-WKC	Working Capital	(415,533)	0	(415,533)	(343,762)	0	(343,762)	(71,771)		(71,771)
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	6,098,650	17,947,446	24,046,096	6,150,233	12,403,122	18,553,355	(51,583)	5,544,324	5,492,741
	NET RATE BASE	595,375,102	1,067,824	596,442,926	420,949,513	1,234,524	422,184,037	174,425,589	(166,700)	174,258,889

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-12E
For Twelve Months Ended October 31, 2019	
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)	5,318,469	5,318,469												
Steam (ED-ID)	2,458,209	2,458,209												
Steam (ED-WA)	2,417,177	2,417,177												
Hydro (ED-AN)	13,588,018	13,588,018												
Other (ED-AN)	10,457,143	10,457,143												
Total Electric Production	34,239,016	34,239,016												
Electric Transmission														
ED-AN	14,312,008	14,312,008												
ED-ID	572,189	572,189												
ED-WA	294,870	294,870												
Total Electric Transmission	15,179,067	15,179,067												
Electric Distribution														
ED-AN	69,181	69,181												
ED-ID	17,144,924	17,144,924												
ED-WA	31,437,513	31,437,513												
Total Electric Distribution	48,651,618	48,651,618												
Gas Underground Storage														
1 GD-AN	780,354		780,354			780,354	780,354		539,225	539,225		241,129	241,129	
GD-OR	121,647			121,647										
Total Gas Underground Storage	902,001		780,354	121,647		780,354	780,354		539,225	539,225		241,129	241,129	
Gas Distribution														
6 GD-AN	58,587		58,587				58,587	58,587	39,896	39,896		18,691	18,691	
GD-ID	5,853,907		5,853,907		5,853,907	5,853,907	5,853,907				5,853,907		5,853,907	
GD-WA	12,319,602		12,319,602		12,319,602	12,319,602	12,319,602	12,319,602		12,319,602				
GD-OR	8,487,796			8,487,796										
Total Gas Distribution	26,719,892		18,232,096	8,487,796	18,173,509	58,587	18,232,096	12,319,602	39,896	12,359,498	5,853,907	18,691	5,872,598	
General Plant														
ED-AN	2,722,663	2,722,663												
ED-ID	393,860	393,860												
ED-WA	693,958	693,958												
7,4 CD-AA	22,464,934	15,855,301	4,608,232	2,001,401		4,608,232	4,608,232		3,330,461	3,330,461		1,277,771	1,277,771	
9,4 CD-AN	983,128	765,591	217,537			217,537	217,537		157,218	157,218		60,319	60,319	
9 CD-ID	416,198	324,106	92,092		92,092	92,092	92,092				92,092		92,092	
9 CD-WA	1,655,988	1,289,568	366,420		366,420	366,420	366,420	366,420		366,420				
8,4 GD-AA	366,396		255,656	110,740		255,656	255,656		184,768	184,768		70,888	70,888	
4 GD-AN	28,890		28,890			28,890	28,890		20,879	20,879		8,011	8,011	
GD-ID	31,115		31,115		31,115	31,115	31,115				31,115		31,115	
GD-WA	1,047,503		1,047,503		1,047,503	1,047,503	1,047,503	1,047,503		1,047,503				
GD-OR	209,059			209,059										
Total General Plant	31,013,692	22,045,047	6,647,445	2,321,200	1,537,130	5,110,315	6,647,445	1,413,923	3,693,326	5,107,249	123,207	1,416,989	1,540,196	
Total Depreciation Expense	156,705,286	120,114,748	25,659,895	10,930,643	19,710,639	5,949,256	25,659,895	13,733,525	4,272,447	18,005,972	5,977,114	1,676,809	7,653,923	

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%
8 Gas North/Oregon 4-Factor		0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	27.728%
9 Elec/Gas North 4-Factor		77.874%	22.126%	0.000%	6	Actual Therms Purchased	31.903%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended October 31, 2019	
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	
Production/Transmission														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	235,663	235,663											
Total Production/Transmission		1,154,063	1,154,063											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	8,528	8,528											
Total Distribution		32,681	32,681											
General Plant - 303000														
7,4	CD-AA	712,674	502,991	146,191	63,492		146,191	146,191		105,655	105,655		40,536	40,536
9,4	CD-AN	9,729	7,576	2,153			2,153	2,153		1,556	1,556		597	597
	GD-ID	14,942		14,942		14,942	14,942	14,942				14,942		14,942
	GD-WA	24,862		24,862		24,862	24,862	24,862	24,862		24,862			
	GD-OR	8,068			8,068									
Total General Plant - 303000		770,275	510,567	188,148	71,560	39,804	148,344	188,148	24,862	107,211	132,073	14,942	41,133	56,075
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	29,095,636	20,535,118	5,968,388	2,592,130		5,968,388	5,968,388		4,313,473	4,313,473		1,654,915	1,654,915
9,4	CD-AN	75,232	58,585	16,647			16,647	16,647		12,031	12,031		4,616	4,616
9,4	CD-ID	7,872	6,130	1,742		1,742	1,742	1,742				1,742		1,742
9,4	CD-WA	3,582,894	2,790,107	792,787		792,787	792,787	792,787	792,787		792,787			0
	ED-AN	2,655,963	2,655,963											
	ED-ID	0	0											
	ED-WA	290,324	290,324											
8,4	GD-AA	134,833		94,081	40,752		94,081	94,081		67,994	67,994		26,087	26,087
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		35,842,754	26,336,227	6,873,645	2,632,882	794,529	6,079,116	6,873,645	792,787	4,393,498	5,186,285	1,742	1,685,618	1,687,360
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	47,696	47,696											
	GD-OR	0			0									
Total General Plant- 390200, 396200		47,696	47,696	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense		37,847,469	28,081,234	7,061,793	2,704,442	834,333	6,227,460	7,061,793	817,649	4,500,709	5,318,358	16,684	1,726,751	1,743,435

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 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-12E
For Twelve Months Ended October 31, 2019	
Ending Balance Basis	

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			
Electric Production																
	Steam (ED-AN)	(70,766,917)	(70,766,917)													
	Steam (ED-ID)	(84,609,630)	(84,609,630)													
	Steam (ED-WA)	(157,355,028)	(157,355,028)													
	Hydro (ED-AN)	(144,192,054)	(144,192,054)													
	Other (ED-AN)	(137,008,157)	(137,008,157)													
Total Electric Production		(593,931,786)	(593,931,786)													
Electric Transmission																
	ED-AN	(205,141,450)	(205,141,450)													
	ED-ID	(8,462,508)	(8,462,508)													
	ED-WA	(15,176,034)	(15,176,034)													
Total Electric Transmission		(228,779,992)	(228,779,992)													
Electric Distribution																
	ED-AN	(241,000)	(241,000)													
	ED-ID	(229,765,000)	(229,765,000)													
	ED-WA	(363,829,267)	(363,829,267)													
Total Electric Distribution		(593,835,267)	(593,835,267)													
Gas Underground Storage																
1	GD-AN	(17,065,714)	(17,065,714)			(17,065,714)	(17,065,714)		(11,792,408)	(11,792,408)		(5,273,306)	(5,273,306)			
	GD-OR	(1,259,422)		(1,259,422)												
Total Gas Underground Storage		(18,325,136)		(17,065,714)		(1,259,422)	(17,065,714)		(11,792,408)	(11,792,408)		(5,273,306)	(5,273,306)			
Gas Distribution																
6	GD-AN	(1,841,636)	(1,841,636)			(1,841,636)	(1,841,636)		(1,254,099)	(1,254,099)		(587,537)	(587,537)			
	GD-ID	(83,684,742)	(83,684,742)			(83,684,742)	(83,684,742)				(83,684,742)		(83,684,742)			
	GD-WA	(148,104,073)	(148,104,073)			(148,104,073)	(148,104,073)	(148,104,073)		(148,104,073)						
	GD-OR	(117,591,251)		(117,591,251)												
Total Gas Distribution		(351,221,702)		(233,630,451)		(117,591,251)	(231,788,815)		(1,841,636)	(233,630,451)	(148,104,073)	(1,254,099)	(149,358,172)	(83,684,742)	(587,537)	(84,272,279)
General Plant																
	ED-AN	(36,294,041)	(36,294,041)													
	ED-ID	(10,847,553)	(10,847,553)													
	ED-WA	(19,935,161)	(19,935,161)													
7,4	CD-AA	(74,397,712)	(52,508,418)	(15,261,202)	(6,628,092)		(15,261,202)	(15,261,202)		(11,029,576)	(11,029,576)		(4,231,626)	(4,231,626)		
9,4	CD-AN	(10,211,890)	(7,952,305)	(2,259,585)			(2,259,585)	(2,259,585)		(1,633,047)	(1,633,047)		(626,538)	(626,538)		
9	CD-ID	(6,369,185)	(4,959,875)	(1,409,310)			(1,409,310)	(1,409,310)				(1,409,310)	(1,409,310)			
9	CD-WA	(5,348,441)	(4,164,991)	(1,183,450)			(1,183,450)	(1,183,450)	(1,183,450)		(1,183,450)					
8,4	GD-AA	(1,864,201)	(1,300,765)	(563,436)			(1,300,765)	(1,300,765)		(940,089)	(940,089)		(360,676)	(360,676)		
4	GD-AN	(3,311,751)	(3,311,751)				(3,311,751)	(3,311,751)		(2,393,469)	(2,393,469)		(918,282)	(918,282)		
	GD-ID	(2,049,265)	(2,049,265)				(2,049,265)	(2,049,265)				(2,049,265)	(2,049,265)			
	GD-WA	(8,844,795)	(8,844,795)				(8,844,795)	(8,844,795)	(8,844,795)		(8,844,795)					
	GD-OR	(4,915,086)		(4,915,086)												
Total General Plant		(184,389,081)	(136,662,344)	(35,620,123)	(12,106,614)		(13,486,820)	(22,133,303)	(35,620,123)	(10,028,245)	(15,996,181)	(26,024,426)	(3,458,575)	(6,137,122)	(9,595,697)	
Total Accumulated Depreciated		(1,970,482,964)	(1,553,209,389)	(286,316,288)	(130,957,287)		(245,275,635)	(41,040,653)	(286,316,288)	(158,132,318)	(29,042,688)	(187,175,006)	(87,143,317)	(11,997,965)	(99,141,282)	

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%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	68.097%
							31.903%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended October 31, 2019
Ending Balance Basis

Report ID:
G-AAMT-12E

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	(12,743,488)	(12,743,488)												
Misc Intangible Plt (303000)	ED-AN	(2,045,290)	(2,045,290)												
Total Production/Transmission		(14,788,778)	(14,788,778)												
Distribution															
Franchises (302000)	ED-WA	(237,822)	(237,822)												
Misc Intangible Plt (303000)	ED-WA	(50,224)	(50,224)												
Total Distribution		(288,046)	(288,046)												
General Plant - 303000															
7,4	CD-AA	(3,724,862)	(2,628,933)	(764,081)	(331,848)		(764,081)	(764,081)		(552,217)	(552,217)		(211,864)	(211,864)	
9,4	CD-AN	(114,604)	(89,246)	(25,358)			(25,358)	(25,358)		(18,327)	(18,327)		(7,031)	(7,031)	
	GD-ID	(113,782)		(113,782)			(113,782)	(113,782)					(113,782)	(113,782)	
	GD-WA	(236,871)		(236,871)			(236,871)	(236,871)		(236,871)	(236,871)				
	GD-OR	(103,478)			(103,478)										
Total General Plant - 303000		(4,293,597)	(2,718,179)	(1,140,092)	(435,326)		(350,653)	(789,439)	(1,140,092)	(236,871)	(570,544)	(807,415)	(113,782)	(218,895)	(332,677)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(87,969,016)	(62,086,773)	(18,045,084)	(7,837,159)		(18,045,084)	(18,045,084)		(13,041,543)	(13,041,543)		(5,003,541)	(5,003,541)	
9,4	CD-AN	(90,566)	(70,526)	(20,040)			(20,040)	(20,040)		(14,483)	(14,483)		(5,557)	(5,557)	
9	CD-ID	(35,476)	(27,626)	(7,850)			(7,850)	(7,850)					(7,850)	(7,850)	
9	CD-WA	(3,947,832)	(3,074,295)	(873,537)			(873,537)	(873,537)		(873,537)	(873,537)		0	0	
	ED-AN	(5,424,025)	(5,424,025)												
	ED-ID	0	0												
	ED-WA	(761,302)	(761,302)												
8,4	GD-AA	(625,279)		(436,295)	(188,984)		(436,295)	(436,295)		(315,319)	(315,319)		(120,976)	(120,976)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031		(98,853,496)	(71,444,547)	(19,382,806)	(8,026,143)		(881,387)	(18,501,419)	(19,382,806)	(873,537)	(13,371,345)	(14,244,882)	(7,850)	(5,130,074)	(5,137,924)
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	
4	ED-AN	(184,648)	(184,648)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(184,648)	(184,648)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(118,408,565)	(89,424,198)	(20,522,898)	(8,461,469)		(1,232,040)	(19,290,858)	(20,522,898)	(1,110,408)	(13,941,889)	(15,052,297)	(121,632)	(5,348,969)	(5,470,601)

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-12E
For Twelve Months Ended October 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	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	8,428,728	1,127,238	2,652,327	4,649,163	8,428,728	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	24,931,372	0	0	0	0	24,931,372	0	0	0	24,931,372	0	0	
99		GD-OR / AS	3,806,729	0	0	0	0	0	0	0	0	3,806,729	0	3,806,729	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	113,377,790	0	0	80,019,777	80,019,777	0	0	23,257,186	23,257,186	0	10,100,827	10,100,827	
9		CD-WA / ID / AN	30,168,767	9,449,490	5,716,099	8,327,735	23,493,324	2,684,998	1,624,185	2,366,260	6,675,443	0	0	0	
		TOTAL ACCOUNT	180,713,386	10,576,728	8,368,426	92,996,675	111,941,829	27,616,370	1,624,185	25,623,446	54,864,001	3,806,729	10,100,827	13,907,556	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,869,163	66,050	5,757	1,797,356	1,869,163	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	980,538	0	0	0	0	980,538	0	0	0	980,538	0	0	
99		GD-OR / AS	12,162	0	0	0	0	0	0	0	0	12,162	0	12,162	
8		GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	77,850	
7		CD-AA	88,430,265	0	0	62,412,313	62,412,313	0	0	18,139,700	18,139,700	0	7,878,252	7,878,252	
9		CD-WA / ID / AN	5,609,566	4,124,267	17,490	226,580	4,368,337	1,171,878	4,970	64,381	1,241,229	0	0	0	
		TOTAL ACCOUNT	97,159,271	4,190,317	23,247	64,436,249	68,649,813	2,152,416	4,970	18,383,808	20,541,194	12,162	7,956,102	7,968,264	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	47,613,120	22,939,164	9,527,156	15,146,800	47,613,120	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,794,655	0	0	0	0	9,450,545	2,515,238	1,828,872	13,794,655	0	0	0	
99		GD-OR / AS	3,990,674	0	0	0	0	0	0	0	0	3,990,674	0	3,990,674	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190	
7		CD-AA	7,301,872	0	0	5,153,515	5,153,515	0	0	1,497,833	1,497,833	0	650,524	650,524	
9		CD-WA / ID / AN	6,756,174	1,918,105	805,098	2,538,032	5,261,235	545,015	228,762	721,162	1,494,939	0	0	0	
		TOTAL ACCOUNT	79,503,445	24,857,269	10,332,254	22,838,347	58,027,870	9,995,560	2,744,000	4,080,627	16,820,187	3,990,674	664,714	4,655,388	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2019	
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	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	5,121,403	247,797	174,826	3,565,567	3,988,190	70,410	49,675	1,013,128	1,133,213	0	0	0	
		TOTAL ACCOUNT	5,626,101	248,777	176,172	3,955,137	4,380,086	158,570	49,675	1,013,128	1,221,373	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,119,501	776,635	234,545	5,108,321	6,119,501	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,827,292	0	0	0	0	1,989,358	305,106	532,828	2,827,292	0	0	0	
99		GD-OR / AS	920,108	0	0	0	0	0	0	0	0	920,108	0	920,108	
8		GD-AA	5,014,029	0	0	0	0	0	0	3,498,589	3,498,589	0	1,515,440	1,515,440	
7		CD-AA	13,170,016	0	0	9,295,134	9,295,134	0	0	2,701,565	2,701,565	0	1,173,317	1,173,317	
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	29,210,896	785,894	991,154	14,540,874	16,317,922	1,991,989	520,091	6,772,029	9,284,109	920,108	2,688,757	3,608,865	
	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	1,754,329	388,617	13,580	1,352,132	1,754,329	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	149,000	0	0	0	0	54,083	0	94,917	149,000	0	0	0	
99		GD-OR / AS	48,404	0	0	0	0	0	0	0	0	48,404	0	48,404	
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	3,725,420	388,617	13,580	2,459,159	2,861,356	54,083	0	559,827	613,910	48,404	201,750	250,154	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2019	
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	31,912,317	13,906,226	9,491,081	8,515,010	31,912,317	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	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	38,096,101	14,158,600	9,901,263	9,358,742	33,418,605	2,559,591	964,235	1,062,754	4,586,580	43,834	47,082	90,916	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	49,928,903	10,808,551	6,466,257	32,654,095	49,928,903	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,075,021	0	0	0	0	785,376	289,645	0	1,075,021	0	0	0	
99		GD-OR / AS	1,123,604	0	0	0	0	0	0	0	0	1,123,604	0	1,123,604	
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748	
7		CD-AA	58,663,794	0	0	41,403,733	41,403,733	0	0	12,033,704	12,033,704	0	5,226,357	5,226,357	
9		CD-WA / ID / AN	17,808,042	7,071,158	2,909,459	3,887,039	13,867,656	2,009,214	826,700	1,104,472	3,940,386	0	0	0	
		TOTAL ACCOUNT	129,137,838	17,879,709	9,375,716	77,944,867	105,200,292	2,794,590	1,116,345	13,513,902	17,424,837	1,123,604	5,389,105	6,512,709	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	621,473	0	0	438,623	438,623	0	0	127,483	127,483	0	55,367	55,367	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0	
		TOTAL ACCOUNT	826,005	0	13,522	625,369	638,891	0	1,897	127,483	129,380	2,367	55,367	57,734	
		TOTAL GENERAL PLANT	580,157,162	73,899,546	39,898,093	296,826,645	410,624,284	50,278,181	7,122,143	73,322,532	130,722,856	10,821,068	27,988,954	38,810,022	

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-12E
For Twelve Months Ended October 31, 2019	
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	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	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,225,825	0	0	4,394,063	4,394,063	0	0	1,277,103	1,277,103	0	554,659	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	19,789,185	639,169	0	15,046,993	15,686,162	1,022,594	779,605	1,320,042	3,122,241	426,123	554,659	980,782
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,104,203	764,611	0	14,339,592	15,104,203	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	113,907,815	0	0	80,393,858	80,393,858	0	0	23,365,910	23,365,910	0	10,148,047	
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	130,177,944	764,611	32,734	95,059,192	95,856,537	0	9,301	23,950,801	23,960,102	0	10,361,305	10,361,305
	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-12E
For Twelve Months Ended October 31, 2019	
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	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	1,384,993	0	0	977,500	977,500	0	0	284,104	284,104	0	123,389	123,389
9		CD-WA / ID / AN	18,921,146	14,734,464	0	0	14,734,464	4,186,682	0	0	4,186,682	0	0	0
		TOTAL ACCOUNT	20,306,139	14,734,464	0	977,500	15,711,964	4,186,682	0	284,104	4,470,786	0	123,389	123,389
	TOTAL		301,640,634	16,138,244	32,734	203,800,144	219,971,122	5,209,276	788,906	52,502,335	58,500,517	426,123	22,742,872	23,168,995

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 ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended October 31, 2019	
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	(85,179,701)	(60,118,129)	(17,472,912)	(7,588,660)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(792,037)	(616,783)	(175,254)	0
7	282919 CD-AA	(1,790,590)	(1,263,762)	(367,304)	(159,524)
7	283750 CD-AA	(147,028)	(103,769)	(30,160)	(13,099)
	Total	(87,909,356)	(62,102,443)	(18,045,630)	(7,761,283)

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 Twelve Months Ended October 31, 2019
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,616,167	3,616,167	0	0	0	0	3,616,167
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	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	78	78	0	0	0	0	78
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	24,471,335	12,305,168	0	36,776,503	24,815,097	12,376,939	(343,762)	(71,771)	0
TOTAL		24,471,335	12,305,168	3,616,245	40,392,748	24,815,097	12,376,939	(343,762)	(71,771)	3,616,245

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%