

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended September 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,875,790	25,010,481	13,865,309
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>38,875,790</u>	<u>25,010,481</u>	<u>13,865,309</u>
G-APL	Gas Net Adjusted Rate Base	<u>590,899,964</u>	<u>418,210,959</u>	<u>172,689,005</u>
	RATE OF RETURN	<u>6.579%</u>	<u>5.980%</u>	<u>8.029%</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 September 30, 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	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	10-01-2018 thru 09-30-2019	13,548,762 100.000%	9,561,044 70.568%	3,987,718 29.432%
	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	10-01-2018 thru 09-30-2019	288,998,705 100.000%	196,489,821 67.990%	92,508,884 32.010%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2019
Ending Balance Basis

Report ID:
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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 September 30, 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 September 30, 2019
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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	10-01-2018 thru 09-30-2019	25,533,856	17,905,520	7,628,336	
			100.000%	70.125%	29.875%	
12	Net Gas Plant (before ADFIT) Percent	9-01-2019 thru 09-30-2019	696,575,534	491,595,682	204,979,852	
			100.000%	70.573%	29.427%	
13	G-PLT Net Gas General Plant Percent	9-01-2019 thru 09-30-2019	95,486,692	77,493,282	17,993,410	
			100.000%	81.156%	18.844%	
14	Net Allocated Schedule M's Percent	10-01-2018 thru 09-30-2019	-27,338,737	-19,113,610	-8,225,127	
			100.000%	69.914%	30.086%	
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 September 30, 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	132,774,007	0	132,774,007	90,903,688	0	90,903,688	41,870,319	0	41,870,319
99 4812XX	Commercial - Firm & Interruptible	59,860,290	0	59,860,290	42,422,580	0	42,422,580	17,437,710	0	17,437,710
99 4813XX	Industrial-Firm	2,339,579	0	2,339,579	1,435,343	0	1,435,343	904,236	0	904,236
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	229,678	0	229,678	202,696	0	202,696	26,982	0	26,982
99 499XXX	Unbilled Revenue	435,010	0	435,010	288,453	0	288,453	146,557	0	146,557
	TOTAL SALES TO ULTIMATE CUSTOMERS	195,638,564	0	195,638,564	135,252,760	0	135,252,760	60,385,804	0	60,385,804
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	92,625,042	0	92,625,042	62,351,350	0	62,351,350	30,273,692	0	30,273,692
4 488000	Miscellaneous Service Revenues	15,190	0	15,190	7,356	0	7,356	7,834	0	7,834
99 4893XX	Transportation Revenues	5,674,033	0	5,674,033	5,095,764	0	5,095,764	578,269	0	578,269
99 493000	Rent from Gas Property	2,738	0	2,738	2,738	0	2,738	0	0	0
4 495XXX	Other Gas Revenues	5,254,529	745,066	5,999,595	3,106,097	538,474	3,644,571	2,148,432	206,592	2,355,024
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	103,609,833	745,066	104,354,899	70,608,812	538,474	71,147,286	33,001,021	206,592	33,207,613
	TOTAL GAS REVENUES	299,248,397	745,066	299,993,463	205,861,572	538,474	206,400,046	93,386,825	206,592	93,593,417
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	151,701,218	0	151,701,218	102,610,124	0	102,610,124	49,091,094	0	49,091,094
99 808XXX	Net Natural Gas Storage Transactions	(2,679,812)	0	(2,679,812)	(1,761,242)	0	(1,761,242)	(918,570)	0	(918,570)
99 811000	Gas Used for Products Extraction	(642,370)	0	(642,370)	(431,765)	0	(431,765)	(210,605)	0	(210,605)
10 813000	Other Gas Expenses	0	1,318,717	1,318,717	0	893,734	893,734	0	424,983	424,983
99 813010	Gas Technology Institute (GTI) Expenses	120,600	0	120,600	84,629	0	84,629	35,971	0	35,971
	TOTAL PRODUCTION EXPENSES	148,499,636	1,318,717	149,818,353	100,501,746	893,734	101,395,480	47,997,890	424,983	48,422,873
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	20,800	20,800	0	14,373	14,373	0	6,427	6,427
1 824000	Other Expenses	0	704,964	704,964	0	487,130	487,130	0	217,834	217,834
1 837000	Other Equipment	0	1,929,800	1,929,800	0	1,333,492	1,333,492	0	596,308	596,308
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,655,564	2,655,564	0	1,834,995	1,834,995	0	820,569	820,569
G-DEPX	Depreciation Expense-Underground Storage	0	804,139	804,139	0	555,660	555,660	0	248,479	248,479
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	442,420	442,420	0	305,712	305,712	0	136,708	136,708
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,246,559	1,246,559	0	861,372	861,372	0	385,187	385,187
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,902,123	3,902,123	0	2,696,367	2,696,367	0	1,205,756	1,205,756

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 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	451,174	1,724,616	2,175,790	373,174	1,217,027	1,590,201	78,000	507,589	585,589
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,450,827	1,368,786	4,819,613	2,405,686	965,925	3,371,611	1,045,141	402,861	1,448,002
3	875000	Measuring & Reg Sta Exp-General	153,741	0	153,741	100,345	0	100,345	53,396	0	53,396
3	876000	Measuring & Reg Sta Exp-Industrial	8,576	0	8,576	6,525	0	6,525	2,051	0	2,051
3	877000	Measuring & Reg Sta Exp-City Gate	92,497	(863)	91,634	62,836	(609)	62,227	29,661	(254)	29,407
3	878000	Meter & House Regulator Expenses	516,792	0	516,792	327,613	0	327,613	189,179	0	189,179
3	879000	Customer Installation Expenses	1,979,472	94,935	2,074,407	1,365,848	66,994	1,432,842	613,624	27,941	641,565
3	880000	Other Expenses	2,042,529	741,637	2,784,166	1,621,377	523,358	2,144,735	421,152	218,279	639,431
3	881000	Rents	993	38,991	39,984	993	27,515	28,508	0	11,476	11,476
	MAINTENANCE										
3	885000	Supervision & Engineering	185,381	7,009	192,390	64,352	4,946	69,298	121,029	2,063	123,092
3	887000	Mains	983,112	119	983,231	731,951	84	732,035	251,161	35	251,196
3	889000	Measuring & Reg Sta Exp-General	230,270	42,885	273,155	170,987	30,263	201,250	59,283	12,622	71,905
3	890000	Measuring & Reg Sta Exp-Industrial	10,572	19,016	29,588	5,401	13,419	18,820	5,171	5,597	10,768
3	891000	Measuring & Reg Sta Exp-City Gate	74,666	26,718	101,384	40,912	18,854	59,766	33,754	7,864	41,618
3	892000	Services	1,578,446	0	1,578,446	1,227,108	0	1,227,108	351,338	0	351,338
3	893000	Meters & House Regulators	1,770,668	649,348	2,420,016	1,037,187	458,232	1,495,419	733,481	191,116	924,597
3	894000	Other Equipment	19,050	252,372	271,422	18,751	178,094	196,845	299	74,278	74,577
	TOTAL DISTRIBUTION OPERATING EXP		13,548,766	4,965,569	18,514,335	9,561,046	3,504,102	13,065,148	3,987,720	1,461,467	5,449,187
G-DEPX	Depreciation Expense-Distribution		18,093,394	58,817	18,152,211	12,263,825	39,990	12,303,815	5,829,569	18,827	5,848,396
G-OTX	Taxes Other Than FIT		15,915,626	0	15,915,626	13,008,566	0	13,008,566	2,907,060	0	2,907,060
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		34,009,020	58,817	34,067,837	25,272,391	39,990	25,312,381	8,736,629	18,827	8,755,456
	TOTAL DISTRIBUTION EXPENSES		47,557,786	5,024,386	52,582,172	34,833,437	3,544,092	38,377,529	12,724,349	1,480,294	14,204,643

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For Twelve Months Ended September 30, 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	118,709	118,709	0	78,100	78,100	0	40,609	40,609
2	902000	Meter Reading Expenses	1,837,540	114,757	1,952,297	1,700,242	75,500	1,775,742	137,298	39,257	176,555
2	903XXX	Customer Records & Collection Expenses	1,625,756	4,969,268	6,595,024	1,108,824	3,269,331	4,378,155	516,932	1,699,937	2,216,869
2	904000	Uncollectible Accounts	18,111	16,578	34,689	5,352	10,907	16,259	12,759	5,671	18,430
2	905000	Misc Customer Accounts	0	180,098	180,098	0	118,488	118,488	0	61,610	61,610
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,481,407	5,399,410	8,880,817	2,814,418	3,552,326	6,366,744	666,989	1,847,084	2,514,073
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,919,142	144,640	10,063,782	8,451,160	95,160	8,546,320	1,467,982	49,480	1,517,462
2	909000	Advertising	37,896	707,272	745,168	37,896	465,321	503,217	0	241,951	241,951
2	910000	Misc Customer Service & Info Exp	0	216,434	216,434	0	142,394	142,394	0	74,040	74,040
TOTAL CUSTOMER SERVICE & INFO EXP			9,957,038	1,068,346	11,025,384	8,489,056	702,875	9,191,931	1,467,982	365,471	1,833,453
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	159,373	9,238,985	9,398,358	113,360	6,677,199	6,790,559	46,013	2,561,786	2,607,799
4	921000	Office Supplies & Expenses	840	1,346,448	1,347,288	228	973,105	973,333	612	373,343	373,955
4	922000	Admin. Expenses Transferred - Credit	0	(18,940)	(18,940)	0	(13,688)	(13,688)	0	(5,252)	(5,252)
4	923000	Outside Services Employed	71,684	2,689,881	2,761,565	71,410	1,944,031	2,015,441	274	745,850	746,124
4	924000	Property Insurance Premium	0	321,036	321,036	0	232,019	232,019	0	89,017	89,017
4	925XXX	Injuries and Damages	111	832,142	832,253	12	601,406	601,418	99	230,736	230,835
4	926XXX	Employee Pensions and Benefits	1,947	542,134	544,081	1,947	391,811	393,758	0	150,323	150,323
4	928000	Regulatory Commission Expenses	801,825	301,642	1,103,467	567,944	218,003	785,947	233,881	83,639	317,520
4	930000	Miscellaneous General Expenses	35,834	1,179,049	1,214,883	24,460	852,122	876,582	11,374	326,927	338,301
4	931000	Rents	7,440	88,956	96,396	7,440	64,290	71,730	0	24,666	24,666
4	935000	Maintenance of General Plant	465,184	3,130,957	3,596,141	380,130	2,262,805	2,642,935	85,054	868,152	953,206
TOTAL ADMIN & GEN OPERATING EXP			1,544,238	19,652,290	21,196,528	1,166,931	14,203,103	15,370,034	377,307	5,449,187	5,826,494

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For Twelve Months Ended September 30, 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	1,488,506	5,088,998	6,577,504	1,368,123	3,677,921	5,046,044	120,383	1,411,077	1,531,460
G-AMTX	Amortization Expense - General Plant - 303000	39,804	152,744	192,548	24,862	110,391	135,253	14,942	42,353	57,295
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	778,431	6,002,595	6,781,026	776,689	4,338,195	5,114,884	1,742	1,664,400	1,666,142
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	(2,055,905)	0	(2,055,905)	(2,055,905)	0	(2,055,905)	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	9,757	6,765	16,522	9,291	4,774	14,065	466	1,991	2,457
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	8,463	0	8,463	8,463	0	8,463	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	(2,006,917)	0	(2,006,917)	(2,006,917)	0	(2,006,917)	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	(998,287)	11,251,102	10,252,815	(1,300,093)	8,131,281	6,831,188	301,806	3,119,821	3,421,627
	TOTAL ADMIN & GENERAL EXPENSES	545,951	30,903,392	31,449,343	(133,162)	22,334,384	22,201,222	679,113	8,569,008	9,248,121
	TOTAL EXPENSES BEFORE FIT	210,041,818	47,616,374	257,658,192	146,505,495	33,723,778	180,229,273	63,536,323	13,892,596	77,428,919
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,335,271			26,170,773			16,164,498
G-FIT	FEDERAL INCOME TAX			(2,853,429)			(3,272,712)			419,283
G-FIT	DEFERRED FEDERAL INCOME TAX			6,330,076			4,445,748			1,884,328
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(17,166)			(12,744)			(4,422)
	GAS NET OPERATING INCOME (LOSS)			38,875,790			25,010,481			13,865,309

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%	70.568%	29.432%
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 September 30, 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	1,015,624	745,066	1,760,690	89,422	538,474	627,896	926,202	206,592	1,132,794
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,023,700	0	3,023,700	1,476,300	0	1,476,300
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	(2,617,795)	0	(2,617,795)	(2,021,749)	0	(2,021,749)	(596,046)	0	(596,046)
4	495329	Amortization Res Decoupling Deferral	3,010,091	0	3,010,091	2,667,296	0	2,667,296	342,795	0	342,795
4	495338	Non-Res Decoupling Deferred Rev	(371,635)	0	(371,635)	(145,838)	0	(145,838)	(225,797)	0	(225,797)
4	495339	Amortization Non-Res Decoupling	(281,756)	0	(281,756)	(506,734)	0	(506,734)	224,978	0	224,978
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	5,254,529	745,066	5,999,595	3,106,097	538,474	3,644,571	2,148,432	206,592	2,355,024

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 September 30, 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	132,132,297	0	132,132,297	89,932,775	0	89,932,775	42,199,522	0	42,199,522
1	804001	Pipeline Demand Costs	26,175,276	0	26,175,276	18,086,272	0	18,086,272	8,089,004	0	8,089,004
1	804002	Transport Variable Charges	785,461	0	785,461	542,746	0	542,746	242,715	0	242,715
6	804010	Gas Costs - Fixed Hedge	22,283	0	22,283	13,325	0	13,325	8,958	0	8,958
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	340,291	0	340,291	229,640	0	229,640	110,651	0	110,651
6	804018	Merchandise Processing Fee	112,791	0	112,791	75,591	0	75,591	37,200	0	37,200
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	4,012,686	0	4,012,686	2,725,994	0	2,725,994	1,286,692	0	1,286,692
6	804700	Gas Costs - Offsystem Bookout	445,815	0	445,815	302,738	0	302,738	143,077	0	143,077
6	804711	Gas Costs - Offsystem Bookout Offset	(445,815)	0	(445,815)	(302,738)	0	(302,738)	(143,077)	0	(143,077)
6	804730	Gas Costs - Intracompany LDC Gas	15,010,112	0	15,010,112	10,203,570	0	10,203,570	4,806,542	0	4,806,542
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(25,414,168)	0	(25,414,168)	(16,759,356)	0	(16,759,356)	(8,654,812)	0	(8,654,812)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(1,475,811)	0	(1,475,811)	(2,440,433)	0	(2,440,433)	964,622	0	964,622
		TOTAL PURCHASED GAS COSTS	151,701,218	0	151,701,218	102,610,124	0	102,610,124	49,091,094	0	49,091,094

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.990%	32.010%
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 September 30, 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	274,484	144,640	419,124	222,642	95,160	317,802	51,842	49,480	101,322
99	908600	Public Purpose Tariff Rider Expense Offset	9,468,964	0	9,468,964	8,058,638	0	8,058,638	1,410,326	0	1,410,326
99	908610	Limited Income Tax Refund Program	123,088	0	123,088	123,088	0	123,088	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	52,606	0	52,606	46,792	0	46,792	5,814	0	5,814
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,919,142	144,640	10,063,782	8,451,160	95,160	8,546,320	1,467,982	49,480	1,517,462

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended September 30, 2019 Ending Balance 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	590,899,964	418,210,959	172,689,005
	Interest Deduction for FIT Calculation	16,226,300	11,504,983	4,721,317
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 September 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	299,993,463	206,400,046	93,593,417
G-OPS	Operating & Maintenance Expense	212,090,981	147,224,332	64,866,649
G-OPS	Book Deprec/Amort and Reg Amortizations	29,209,165	19,690,663	9,518,502
G-OTX	Taxes Other than FIT	16,358,046	13,314,278	3,043,768
	Net Operating Income Before FIT	42,335,271	26,170,773	16,164,498
G-INT	Less: Interest Expense	16,226,300	11,504,983	4,721,317
G-OTX	Less: Idaho ITC Deferral & Amortization	226,960	0	226,960
G-SCM	Schedule M Adjustments	(39,923,687)	(30,250,134)	(9,673,553)
	Taxable Net Operating Income	(13,587,756)	(15,584,344)	1,996,588
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,853,429)	(3,272,712)	419,283
G-DTE	Deferred FIT	6,330,076	4,445,748	1,884,328
99	411400 Amortized Investment Tax Credit	(17,166)	(12,744)	(4,422)
	Total FIT/Deferred FIT & ITC	3,459,481	1,160,292	2,299,189
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 September 30, 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	20,400,136	12,107,293	32,507,429	14,433,500	8,722,157	23,155,657	5,966,636	3,385,136	9,351,772
12	997001	Contributions In Aid of Construction	0	1,350,684	1,350,684	0	953,218	953,218	0	397,466	397,466
12	997002	Injuries and Damages	0	(1,612)	(1,612)	0	(1,138)	(1,138)	0	(474)	(474)
12	997005	FAS106 Current Retiree Medical Accrual	0	246,892	246,892	0	174,239	174,239	0	72,653	72,653
99	997010	Deferred Gas Credit and Refunds	(25,742,817)	10	(25,742,807)	(19,199,789)	7	(19,199,782)	(6,543,028)	3	(6,543,025)
12	997016	Redemption Expense Amortization	0	205,990	205,990	0	145,373	145,373	0	60,617	60,617
99	997018	DSM Tariff Rider	(150,864)	0	(150,864)	5,469	0	5,469	(156,333)	0	(156,333)
12	997020	FAS87 Current Pension Accrual	0	229,181	229,181	0	161,740	161,740	0	67,441	67,441
12	997027	Customer Uncollectibles	0	(644,714)	(644,714)	0	(454,994)	(454,994)	0	(189,720)	(189,720)
99	997031	Decoupling Mechanism	(182,850)	0	(182,850)	(436,920)	0	(436,920)	254,070	0	254,070
12	997032	Interest Rate Swaps	0	(2,159,608)	(2,159,608)	0	(1,524,100)	(1,524,100)	0	(635,508)	(635,508)
12	997035	Leases	0	(3,836)	(3,836)	0	(2,772)	(2,772)	0	(1,064)	(1,064)
12	997048	AFUDC	0	3,049,165	3,049,165	0	2,151,887	2,151,887	0	897,278	897,278
12	997049	Tax Depreciation	0	(35,368,231)	(35,368,231)	0	(24,960,422)	(24,960,422)	0	(10,407,809)	(10,407,809)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	109,463	0	109,463	103,649	0	103,649	5,814	0	5,814
12	997080	Book Transportation Depreciation	0	3,630,400	3,630,400	0	2,562,082	2,562,082	0	1,068,318	1,068,318
12	997081	Deferred Compensation	0	(72,232)	(72,232)	0	(50,976)	(50,976)	0	(21,256)	(21,256)
4	997082	Meal Disallowances	0	149,809	149,809	0	108,270	108,270	0	41,539	41,539
12	997083	Paid Time Off	0	104,590	104,590	0	73,812	73,812	0	30,778	30,778
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	(8,119,731)	(8,119,731)	0	(5,730,338)	(5,730,338)	0	(2,389,393)	(2,389,393)
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	(1,264,092)	0	(1,264,092)	(1,264,092)	0	(1,264,092)	0	0	0
99	997107	MDM System	(3,055,275)	0	(3,055,275)	(3,055,275)	0	(3,055,275)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(1,063,031)	0	(1,063,031)	11,035	0	11,035	(1,074,066)	0	(1,074,066)
99	997109	Tax Reform Amortization	(2,014,977)	0	(2,014,977)	(2,014,358)	0	(2,014,358)	(619)	0	(619)
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	(173,971)	(173,971)	0	(72,541)	(72,541)
12	997112	AFUDC Equity Tax Flow Through	0	(1,286,434)	(1,286,434)	0	(907,875)	(907,875)	0	(378,559)	(378,559)
12	997113	AFUDC Equity CWIP	0	(486,340)	(486,340)	0	(343,225)	(343,225)	0	(143,115)	(143,115)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,587)	(16,587)	0	(6,916)	(6,916)
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			(5,277,932)	(27,338,739)	(39,923,687)	(11,136,521)	(19,113,613)	(30,250,134)	(1,448,427)	(8,225,126)	(9,673,553)

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%	67.990%	32.010%
G-ALL	11	Book Depreciation	100.000%	70.125%	29.875%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.573%	29.427%
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 September 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(26,371)	(18,611)	(7,760)
99	410100	Deferred Federal Income Tax Exp	6,366,690	4,477,131	1,889,559
		SUBTOTAL	6,340,319	4,458,520	1,881,799
12	411100	Deferred Federal Income Tax Expense - Allocated	12,744	8,994	3,750
99	411100	Deferred Federal Income Tax Exp	(22,987)	(21,766)	(1,221)
		SUBTOTAL	(10,243)	(12,772)	2,529
		Total Deferred Federal Income Tax Expense	6,330,076	4,445,748	1,884,328

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.573%	29.427%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended September 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	442,420	442,420	0	305,712	305,712	0	136,708	136,708
		TOTAL UNDERGROUND STORAGE TAX	0	442,420	442,420	0	305,712	305,712	0	136,708	136,708
		DISTRIBUTION									
99	408110	State Excise Tax	5,245,856	0	5,245,856	5,245,856	0	5,245,856	0	0	0
99	408120	Municipal Occupation & License Tax	5,960,101	0	5,960,101	4,888,704	0	4,888,704	1,071,397	0	1,071,397
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	4,533,199	0	4,533,199	2,874,006	0	2,874,006	1,659,193	0	1,659,193
99	409100	State Income Tax	(50,490)	0	(50,490)	0	0	0	(50,490)	0	(50,490)
99	411410	State Income Tax-ITC Deferred	243,592	0	243,592	0	0	0	243,592	0	243,592
99	411420	State Income Tax-ITC Amortization	(16,632)	0	(16,632)	0	0	0	(16,632)	0	(16,632)
		TOTAL DISTRIBUTION TAX	15,915,626	0	15,915,626	13,008,566	0	13,008,566	2,907,060	0	2,907,060
		TOTAL TAXES OTHER THAN FIT	15,915,626	442,420	16,358,046	13,008,566	305,712	13,314,278	2,907,060	136,708	3,043,768

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 September 30, 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	1,156,254	2,958,453	1,022,594	835,648	1,858,242	779,605	320,606	1,100,211
4	3031XX	Misc Intangible IT Plant (3031XX)	4,195,983	50,707,114	54,903,097	4,186,682	36,647,046	40,833,728	9,301	14,060,068	14,069,369
TOTAL INTANGIBLE PLANT			5,998,182	51,863,368	57,861,550	5,209,276	37,482,694	42,691,970	788,906	14,380,674	15,169,580
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	3,083,721	3,083,721	0	2,130,851	2,130,851	0	952,870	952,870
1	352XXX	Wells	0	19,784,509	19,784,509	0	13,671,096	13,671,096	0	6,113,413	6,113,413
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	13,207,236	13,207,236	0	9,126,200	9,126,200	0	4,081,036	4,081,036
1	355000	Measuring & Regulating Equipment	0	1,877,990	1,877,990	0	1,297,691	1,297,691	0	580,299	580,299
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	3,154,055	3,154,055	0	2,179,452	2,179,452	0	974,603	974,603
TOTAL UNDERGROUND STORAGE PLANT			0	43,835,194	43,835,194	0	30,315,898	30,315,898	0	13,519,296	13,519,296
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	1,274,202	0	1,274,202	815,609	0	815,609	458,593	0	458,593
6	376000	Mains	378,200,808	2,518,937	380,719,745	250,056,522	1,712,625	251,769,147	128,144,286	806,312	128,950,598
6	378000	Measuring & Reg Station Equip-General	6,675,411	0	6,675,411	4,224,537	0	4,224,537	2,450,874	0	2,450,874
6	379000	Measuring & Reg Station Equip-City Gate	6,409,385	0	6,409,385	1,890,355	0	1,890,355	4,519,030	0	4,519,030
6	380000	Services	274,118,417	0	274,118,417	188,642,119	0	188,642,119	85,476,298	0	85,476,298
6	381XXX	Meters	95,541,040	0	95,541,040	65,771,888	0	65,771,888	29,769,152	0	29,769,152
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	3,902,346	0	3,902,346	2,935,048	0	2,935,048	967,298	0	967,298
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			766,634,543	2,518,937	769,153,480	514,716,162	1,712,625	516,428,787	251,918,381	806,312	252,724,693
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	29,183,947	25,604,919	54,788,866	27,559,762	18,505,187	46,064,949	1,624,185	7,099,732	8,723,917
4	391XXX	Office Furniture & Equipment	2,145,439	18,267,467	20,412,906	2,140,469	13,202,264	15,342,733	4,970	5,065,203	5,070,173
4	392XXX	Transportation Equipment	12,700,281	4,087,539	16,787,820	9,956,281	2,954,146	12,910,427	2,744,000	1,133,393	3,877,393
4	393000	Stores Equipment	208,244	1,000,214	1,208,458	158,569	722,875	881,444	49,675	277,339	327,014
4	394000	Tools, Shop & Garage Equipment	2,512,079	6,728,679	9,240,758	1,991,989	4,862,951	6,854,940	520,090	1,865,728	2,385,818
4	395XXX	Laboratory Equipment	35,070	559,827	594,897	35,070	404,598	439,668	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	3,898,555	13,627,185	17,525,740	2,763,264	9,848,639	12,611,903	1,135,291	3,778,546	4,913,837
4	398000	Miscellaneous Equipment	1,897	126,125	128,022	0	91,153	91,153	1,897	34,972	36,869
TOTAL GENERAL PLANT			57,157,508	73,250,236	130,407,744	50,016,421	52,939,411	102,955,832	7,141,087	20,310,825	27,451,912

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 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	829,790,233	171,467,735	1,001,257,968	569,941,859	122,450,628	692,392,487	259,848,374	49,017,107	308,865,481
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,012,054)	(17,012,054)	0	(11,755,329)	(11,755,329)	0	(5,256,725)	(5,256,725)
G-ADEP		Distribution Plant	(231,018,688)	(1,836,850)	(232,855,538)	(147,751,461)	(1,248,874)	(149,000,335)	(83,267,227)	(587,976)	(83,855,203)
G-ADEP		General Plant	(13,250,772)	(21,670,280)	(34,921,052)	(9,801,005)	(15,661,545)	(25,462,550)	(3,449,767)	(6,008,735)	(9,458,502)
		TOTAL ACCUMULATED DEPRECIATION	(244,269,460)	(40,519,184)	(284,788,644)	(157,552,466)	(28,665,748)	(186,218,214)	(86,716,994)	(11,853,436)	(98,570,430)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(347,336)	(782,620)	(1,129,956)	(234,799)	(565,615)	(800,414)	(112,537)	(217,005)	(329,542)
G-AAMT		Misc IT Intangible Plant - 3031XX	(811,026)	(17,952,812)	(18,763,838)	(803,322)	(12,974,855)	(13,778,177)	(7,704)	(4,977,957)	(4,985,661)
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	(1,158,362)	(18,735,432)	(19,893,794)	(1,038,121)	(13,540,470)	(14,578,591)	(120,241)	(5,194,962)	(5,315,203)
		TOTAL ACCUMULATED DEPR/AMORT	(245,427,822)	(59,254,616)	(304,682,438)	(158,590,587)	(42,206,218)	(200,796,805)	(86,837,235)	(17,048,398)	(103,885,633)
		NET GAS UTILITY PLANT before DFIT	584,362,411	112,213,119	696,575,530	411,351,272	80,244,410	491,595,682	173,011,139	31,968,709	204,979,848
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,615,177)	(110,615,177)	0	(78,064,449)	(78,064,449)	0	(32,550,728)	(32,550,728)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,736,701)	(17,736,701)	0	(12,815,701)	(12,815,701)	0	(4,921,000)	(4,921,000)
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	(354,600)	(354,600)	0	(250,252)	(250,252)	0	(104,348)	(104,348)
		TOTAL ACCUMULATED DFIT	0	(129,103,942)	(129,103,942)	0	(91,417,657)	(91,417,657)	0	(37,686,285)	(37,686,285)
		NET GAS UTILITY PLANT	584,362,411	(16,890,823)	567,471,588	411,351,272	(11,173,247)	400,178,025	173,011,139	(5,717,576)	167,293,563

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%	67.990%	32.010%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.573%	29.427%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended September 30, 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	584,362,411	(16,890,823)	567,471,588	411,351,272	(11,173,247)	400,178,025	173,011,139	(5,717,576)	167,293,563
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(1,056,820)	0	(1,056,820)	(1,056,820)	0	(1,056,820)	0	0	0
4	182311	Regulatory Asset - AFUDC	248,626	91,661	340,287	228,422	66,245	294,667	20,204	25,416	45,620
4	182318	Accumulated Amortization - AFUDC	(9,744)	(6,758)	(16,502)	(9,278)	(4,883)	(14,161)	(466)	(1,875)	(2,341)
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	12,743,013	12,743,013	0	8,805,422	8,805,422	0	3,937,591	3,937,591
4	252000	Customer Advances	(2,021)	(33)	(2,054)	0	(24)	(24)	(2,021)	(9)	(2,030)
99	235199	Customer Deposits	(570,966)	0	(570,966)	(570,966)	0	(570,966)	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	10,364,487	0	10,364,487	10,364,487	0	10,364,487	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,176,542)	0	(2,176,542)	(2,176,542)	0	(2,176,542)	0	0	0
C-WKC		Working Capital	(1,927,591)	0	(1,927,591)	(1,573,294)	0	(1,573,294)	(354,297)		(354,297)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	4,869,429	18,558,947	23,428,376	5,206,009	12,826,925	18,032,934	(336,580)	5,732,022	5,395,442
		NET RATE BASE	589,231,840	1,668,124	590,899,964	416,557,281	1,653,678	418,210,959	172,674,559	14,446	172,689,005

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 September 30, 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)	5,739,642	5,739,642											
Steam (ED-ID)	2,106,437	2,106,437											
Steam (ED-WA)	2,069,317	2,069,317											
Hydro (ED-AN)	13,374,686	13,374,686											
Other (ED-AN)	10,362,424	10,362,424											
Total Electric Production	33,652,506	33,652,506											
Electric Transmission													
ED-AN	14,111,490	14,111,490											
ED-ID	490,225	490,225											
ED-WA	252,575	252,575											
Total Electric Transmission	14,854,290	14,854,290											
Electric Distribution													
ED-AN	67,396	67,396											
ED-ID	17,255,849	17,255,849											
ED-WA	31,605,225	31,605,225											
Total Electric Distribution	48,928,470	48,928,470											
Gas Underground Storage													
1 GD-AN	804,139		804,139		804,139	804,139		555,660	555,660		248,479	248,479	
GD-OR	124,862			124,862									
Total Gas Underground Storage	929,001		804,139	124,862	804,139	804,139		555,660	555,660		248,479	248,479	
Gas Distribution													
6 GD-AN	58,817		58,817			58,817		39,990	39,990		18,827	18,827	
GD-ID	5,829,569		5,829,569		5,829,569	5,829,569				5,829,569		5,829,569	
GD-WA	12,263,825		12,263,825		12,263,825	12,263,825	12,263,825		12,263,825				
GD-OR	8,402,741			8,402,741									
Total Gas Distribution	26,554,952		18,152,211	8,402,741	18,093,394	58,817	18,152,211	12,263,825	39,990	12,303,815	5,829,569	18,827	5,848,396
General Plant													
ED-AN	2,654,667	2,654,667											
ED-ID	373,989	373,989											
ED-WA	675,809	675,809											
7,4 CD-AA	22,346,850	15,771,960	4,584,009	1,990,881	4,584,009	4,584,009		3,312,955	3,312,955		1,271,054	1,271,054	
9,4 CD-AN	991,567	772,163	219,404		219,404	219,404		158,568	158,568		60,836	60,836	
9 CD-ID	407,092	317,015	90,077		90,077	90,077				90,077		90,077	
9 CD-WA	1,596,684	1,243,386	353,298		353,298	353,298	353,298		353,298				
8,4 GD-AA	368,001		256,776	111,225	256,776	256,776		185,577	185,577		71,199	71,199	
4 GD-AN	28,809		28,809		28,809	28,809		20,821	20,821		7,988	7,988	
GD-ID	30,306		30,306		30,306	30,306				30,306		30,306	
GD-WA	1,014,825		1,014,825		1,014,825	1,014,825	1,014,825		1,014,825				
GD-OR	205,950			205,950									
Total General Plant	30,694,549	21,808,989	6,577,504	2,308,056	1,488,506	5,088,998	6,577,504	1,368,123	3,677,921	5,046,044	120,383	1,411,077	1,531,460
Total Depreciation Expense	155,613,768	119,244,255	25,533,854	10,835,659	19,581,900	5,951,954	25,533,854	13,631,948	4,273,571	17,905,519	5,949,952	1,678,383	7,628,335

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-12E
For Twelve Months Ended September 30, 2019	
Ending Balance 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	67.990%	32.010%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended September 30, 2019
Ending Balance Basis

Report ID:
G-AMTX-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	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	235,469	235,469											
Total Production/Transmission		1,153,869	1,153,869											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	8,044	8,044											
Total Distribution		32,197	32,197											
General Plant - 303000														
7,4	CD-AA	734,123	518,129	150,591	65,403									
9,4	CD-AN	9,729	7,576	2,153		150,591	150,591		108,835	108,835		41,756	41,756	
	GD-ID	14,942		14,942		2,153	2,153		1,556	1,556		597	597	
	GD-WA	24,862		24,862		14,942	14,942				14,942		14,942	
	GD-OR	8,068			8,068	24,862	24,862	24,862		24,862				
Total General Plant - 303000		791,724	525,705	192,548	73,471	39,804	152,744	192,548	24,862	110,391	135,253	14,942	42,353	57,295
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	28,725,555	20,273,922	5,892,473	2,559,160									
9,4	CD-AN	68,388	53,256	15,132		5,892,473	5,892,473		4,258,608	4,258,608		1,633,865	1,633,865	
9,4	CD-ID	7,872	6,130	1,742		15,132	15,132		10,936	10,936		4,196	4,196	
9,4	CD-WA	3,510,143	2,733,454	776,689		1,742	1,742				1,742		1,742	
	ED-AN	2,619,837	2,619,837			776,689	776,689	776,689		776,689			0	
	ED-ID	0	0											
	ED-WA	328,329	328,329											
8,4	GD-AA	136,135		94,990	41,145	94,990	94,990		68,651	68,651		26,339	26,339	
4	GD-AN	0		0		0	0		0	0		0	0	
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		35,396,259	26,014,928	6,781,026	2,600,305	778,431	6,002,595	6,781,026	776,689	4,338,195	5,114,884	1,742	1,664,400	1,666,142
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	47,741	47,741											
	GD-OR	0			0									
Total General Plant- 390200, 396200		47,741	47,741	0	0	0	0		0	0		0	0	
Total Amortization Expense		37,421,790	27,774,440	6,973,574	2,673,776	818,235	6,155,339	6,973,574	801,551	4,448,586	5,250,137	16,684	1,706,753	1,723,437

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 September 30, 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)	(70,517,299)	(70,517,299)											
Steam (ED-ID)	(84,257,858)	(84,257,858)											
Steam (ED-WA)	(157,007,168)	(157,007,168)											
Hydro (ED-AN)	(143,105,565)	(143,105,565)											
Other (ED-AN)	(136,096,806)	(136,096,806)											
Total Electric Production	(590,984,696)	(590,984,696)											
Electric Transmission													
ED-AN	(203,909,203)	(203,909,203)											
ED-ID	(8,380,543)	(8,380,543)											
ED-WA	(15,133,739)	(15,133,739)											
Total Electric Transmission	(227,423,485)	(227,423,485)											
Electric Distribution													
ED-AN	(234,213)	(234,213)											
ED-ID	(228,780,293)	(228,780,293)											
ED-WA	(363,025,597)	(363,025,597)											
Total Electric Distribution	(592,040,103)	(592,040,103)											
Gas Underground Storage													
1 GD-AN	(17,012,054)		(17,012,054)		(17,012,054)	(17,012,054)		(11,755,329)	(11,755,329)		(5,256,725)	(5,256,725)	
GD-OR	(1,249,830)			(1,249,830)									
Total Gas Underground Storage	(18,261,884)		(17,012,054)	(1,249,830)	(17,012,054)	(17,012,054)		(11,755,329)	(11,755,329)		(5,256,725)	(5,256,725)	
Gas Distribution													
6 GD-AN	(1,836,850)		(1,836,850)		(1,836,850)	(1,836,850)		(1,248,874)	(1,248,874)		(587,976)	(587,976)	
GD-ID	(83,267,227)		(83,267,227)		(83,267,227)	(83,267,227)				(83,267,227)		(83,267,227)	
GD-WA	(147,751,461)		(147,751,461)		(147,751,461)	(147,751,461)	(147,751,461)		(147,751,461)				
GD-OR	(117,066,702)			(117,066,702)									
Total Gas Distribution	(349,922,240)		(232,855,538)	(117,066,702)	(231,018,688)	(1,836,850)	(232,855,538)	(147,751,461)	(1,248,874)	(149,000,335)	(83,267,227)	(587,976)	(83,855,203)
General Plant													
ED-AN	(35,871,224)	(35,871,224)											
ED-ID	(10,738,527)	(10,738,527)											
ED-WA	(19,682,244)	(19,682,244)											
7,4 CD-AA	(72,516,964)	(51,181,023)	(14,875,405)	(6,460,536)	(14,875,405)	(14,875,405)		(10,750,753)	(10,750,753)		(4,124,652)	(4,124,652)	
9,4 CD-AN	(10,125,018)	(7,884,655)	(2,240,363)		(2,240,363)	(2,240,363)		(1,619,155)	(1,619,155)		(621,208)	(621,208)	
9 CD-ID	(6,327,266)	(4,927,232)	(1,400,034)		(1,400,034)	(1,400,034)				(1,400,034)		(1,400,034)	
9 CD-WA	(5,179,322)	(4,033,293)	(1,146,029)		(1,146,029)	(1,146,029)	(1,146,029)			(1,146,029)			
8,4 GD-AA	(1,834,668)		(1,280,158)	(554,510)	(1,280,158)	(1,280,158)		(925,196)	(925,196)		(354,962)	(354,962)	
4 GD-AN	(3,274,354)		(3,274,354)		(3,274,354)	(3,274,354)		(2,366,441)	(2,366,441)		(907,913)	(907,913)	
GD-ID	(2,049,733)		(2,049,733)		(2,049,733)	(2,049,733)				(2,049,733)		(2,049,733)	
GD-WA	(8,654,976)		(8,654,976)		(8,654,976)	(8,654,976)	(8,654,976)		(8,654,976)				
GD-OR	(4,883,522)			(4,883,522)									
Total General Plant	(181,137,818)	(134,318,198)	(34,921,052)	(11,898,568)	(13,250,772)	(21,670,280)	(34,921,052)	(9,801,005)	(15,661,545)	(25,462,550)	(3,449,767)	(6,008,735)	(9,458,502)
Total Accumulated Depreciation	(1,959,770,226)	(1,544,766,482)	(284,788,644)	(130,215,100)	(244,269,460)	(40,519,184)	(284,788,644)	(157,552,466)	(28,665,748)	(186,218,214)	(86,716,994)	(11,853,436)	(98,570,430)

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%		30.900%	10/24/2019	1:14 PM		

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED DEPRECIATION		G-ADEP-12E	
For Twelve Months Ended September 30, 2019			
Ending Balance 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	67.990%	32.010%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended September 30, 2019
Ending Balance Basis

Report ID:
G-AAAMT-12E

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	(12,666,955)	(12,666,955)											
Misc Intangible Plt (303000)	ED-AN	(2,025,643)	(2,025,643)											
Total Production/Transmission		(14,692,598)	(14,692,598)											
Distribution														
Franchises (302000)	ED-WA	(235,809)	(235,809)											
Misc Intangible Plt (303000)	ED-WA	(49,251)	(49,251)											
Total Distribution		(285,060)	(285,060)											
General Plant - 303000														
7,4	CD-AA	(3,692,492)	(2,606,087)	(757,441)	(328,964)		(757,441)	(757,441)		(547,418)	(547,418)		(210,023)	(210,023)
9,4	CD-AN	(113,794)	(88,615)	(25,179)			(25,179)	(25,179)		(18,197)	(18,197)		(6,982)	(6,982)
	GD-ID	(112,537)		(112,537)		(112,537)	(112,537)	(112,537)				(112,537)		(112,537)
	GD-WA	(234,799)		(234,799)		(234,799)	(234,799)	(234,799)	(234,799)		(234,799)			
	GD-OR	(102,806)			(102,806)									
Total General Plant - 303000		(4,256,428)	(2,694,702)	(1,129,956)	(431,770)	(347,336)	(782,620)	(1,129,956)	(234,799)	(565,615)	(800,414)	(112,537)	(217,005)	(329,542)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(85,334,729)	(60,227,545)	(17,504,714)	(7,602,470)		(17,504,714)	(17,504,714)		(12,651,006)	(12,651,006)		(4,853,708)	(4,853,708)
9,4	CD-AN	(83,038)	(64,664)	(18,374)			(18,374)	(18,374)		(13,279)	(13,279)		(5,095)	(5,095)
9	CD-ID	(34,819)	(27,115)	(7,704)		(7,704)	(7,704)	(7,704)				(7,704)		(7,704)
9	CD-WA	(3,630,506)	(2,827,184)	(803,322)		(803,322)	(803,322)	(803,322)	(803,322)		(803,322)		0	0
	ED-AN	(5,191,006)	(5,191,006)											
	ED-ID	0	0											
	ED-WA	(1,428,438)	(1,428,438)											
8,4	GD-AA	(615,862)		(429,724)	(186,138)		(429,724)	(429,724)		(310,570)	(310,570)		(119,154)	(119,154)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(96,318,398)	(69,765,952)	(18,763,838)	(7,788,608)	(811,026)	(17,952,812)	(18,763,838)	(803,322)	(12,974,855)	(13,778,177)	(7,704)	(4,977,957)	(4,985,661)
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			
4	ED-AN	(180,690)	(180,690)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(180,690)	(180,690)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(115,733,174)	(87,619,002)	(19,893,794)	(8,220,378)	(1,158,362)	(18,735,432)	(19,893,794)	(1,038,121)	(13,540,470)	(14,578,591)	(120,241)	(5,194,962)	(5,315,203)

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 September 30, 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
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	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	24,878,733	0	0	0	0	24,878,733	0	0	24,878,733	0	0	0
99	GD-OR / AS	3,806,326	0	0	0	0	0	0	0	0	3,806,326	0	3,806,326
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	113,338,589	0	0	79,992,109	79,992,109	0	0	23,249,145	23,249,145	0	10,097,335	10,097,335
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	180,525,971	10,532,914	8,368,426	92,932,103	111,833,443	27,559,763	1,624,185	25,604,919	54,788,867	3,806,326	10,097,335	13,903,661
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,855,111	66,050	5,620	1,783,441	1,855,111	0	0	0	0	0	0	0
99	GD-WA / ID / AN	968,591	0	0	0	0	968,591	0	0	968,591	0	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	87,865,017	0	0	62,013,372	62,013,372	0	0	18,023,751	18,023,751	0	7,827,894	7,827,894
9	CD-WA / ID / AN	5,607,795	4,124,267	17,490	225,201	4,366,958	1,171,878	4,970	63,989	1,240,837	0	0	0
	TOTAL ACCOUNT	96,566,253	4,190,317	23,110	64,022,014	68,235,441	2,140,469	4,970	18,267,467	20,412,906	12,162	7,905,744	7,917,906
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,389,069	22,848,892	9,442,462	15,097,715	47,389,069	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,755,377	0	0	0	0	9,411,267	2,515,238	1,828,872	13,755,377	0	0	0
99	GD-OR / AS	3,989,131	0	0	0	0	0	0	0	0	3,989,131	0	3,989,131
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	6,756,174	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	79,272,263	24,766,997	10,247,560	22,813,040	57,827,597	9,956,282	2,744,000	4,087,538	16,787,820	3,989,131	667,715	4,656,846

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 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	5,063,042	247,797	174,826	3,520,120	3,942,743	70,410	49,675	1,000,214	1,120,299	0	0	0	
		TOTAL ACCOUNT	5,567,740	248,777	176,172	3,909,690	4,334,639	158,570	49,675	1,000,214	1,208,459	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,074,764	776,635	234,545	5,063,584	6,074,764	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,783,067	0	0	0	0	1,989,358	305,106	488,603	2,783,067	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	5,033,625	0	0	0	0	0	0	3,512,262	3,512,262	0	1,521,363	1,521,363	
7		CD-AA	13,107,630	0	0	9,251,103	9,251,103	0	0	2,688,768	2,688,768	0	1,167,759	1,167,759	
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	29,079,144	785,894	991,154	14,452,106	16,229,154	1,991,989	520,091	6,728,680	9,240,760	920,108	2,689,122	3,609,230	
	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	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	1,696,170	374,925	13,580	1,307,665	1,696,170	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	129,987	0	0	0	0	35,070	0	94,917	129,987	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	3,640,761	374,925	13,580	2,414,692	2,803,197	35,070	0	559,827	594,897	40,917	201,750	242,667	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 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	31,800,352	13,800,678	9,484,755	8,514,919	31,800,352	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	37,880,550	14,053,052	9,894,937	9,358,651	33,306,640	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	49,843,829	10,721,681	6,466,257	32,655,891	49,843,829	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,087,994	0	0	0	0	779,403	308,591	0	1,087,994	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	59,216,171	0	0	41,793,589	41,793,589	0	0	12,147,013	12,147,013	0	5,275,569	5,275,569	
9		CD-WA / ID / AN	17,693,349	6,981,932	2,909,459	3,886,951	13,778,342	1,983,861	826,700	1,104,446	3,915,007	0	0	0	
		TOTAL ACCOUNT	129,512,880	17,703,613	9,375,716	78,336,431	105,415,760	2,763,264	1,135,291	13,627,185	17,525,740	1,133,063	5,438,317	6,571,380	
	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	614,857	0	0	433,953	433,953	0	0	126,126	126,126	0	54,778	54,778	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0	
		TOTAL ACCOUNT	819,389	0	13,522	620,699	634,221	0	1,897	126,126	128,023	2,367	54,778	57,145	
		TOTAL GENERAL PLANT	579,023,650	73,470,124	39,806,936	296,530,652	409,807,712	50,016,424	7,141,089	73,250,238	130,407,751	10,821,094	27,987,093	38,808,187	

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 INTANGIBLE PLANT
 For Twelve Months Ended September 30, 2019
 Ending Balance Basis

Report ID:
C-IPL-12E

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	5,427,364	0	0	3,830,525	3,830,525	0	0	1,113,315	1,113,315	0	483,524	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	18,990,724	639,169	0	14,483,455	15,122,624	1,022,594	779,605	1,156,254	2,958,453	426,123	483,524	909,647
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,290,179	1,432,132	0	13,858,047	15,290,179	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	111,590,565	0	0	78,758,389	78,758,389	0	0	22,890,573	22,890,573	0	9,941,603	
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	128,046,670	1,432,132	32,734	92,942,178	94,407,044	0	9,301	23,475,464	23,484,765	0	10,154,861	10,154,861
	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	
	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	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended September 30, 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	1,385,767	0	0	978,047	978,047	0	0	284,262	284,262	0	123,458	123,458
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	20,306,913	14,734,464	0	978,047	15,712,511	4,186,682	0	284,262	4,470,944	0	123,458	123,458
		TOTAL	298,711,673	16,805,765	32,734	201,120,139	217,958,638	5,209,276	788,906	51,863,368	57,861,550	426,123	22,465,362	22,891,485

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 September 30, 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	(85,614,180)	(60,424,776)	(17,562,037)	(7,627,367)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(789,374)	(614,709)	(174,665)	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	(88,341,172)	(62,407,016)	(18,134,166)	(7,799,990)

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 WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended September 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,666,601	3,666,601	0	0	0	0	3,666,601
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	41	41	0	0	0	0	41
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	25,057,157	11,628,286	0	36,685,443	26,630,451	11,982,583	(1,573,294)	(354,297)	0
TOTAL		25,057,157	11,628,286	3,666,642	40,352,085	26,630,451	11,982,583	(1,573,294)	(354,297)	3,666,642

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%