

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	6,396,228	3,866,668	2,529,560
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>6,396,228</u>	<u>3,866,668</u>	<u>2,529,560</u>
G-APL	Gas Net Adjusted Rate Base	<u>599,652,352</u>	<u>424,486,521</u>	<u>175,165,831</u>
	<b>RATE OF RETURN</b>	<u>1.067%</u>	<u>0.911%</u>	<u>1.444%</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

Report ID:  
G-ALL-1A

AVISTA UTILITIES

**GAS ALLOCATION PERCENTAGES**

For Month Ended November 30, 2019

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	<b>100.000%</b>	<b>68.680%</b>	<b>31.320%</b>
2	Input	Number of Customers Percent	11-01-2019 thru 11-30-2019	256,523 <b>100.000%</b>	169,863 <b>66.217%</b>	86,660 <b>33.783%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2019 thru 11-30-2019	1,315,947 <b>100.000%</b>	952,595 <b>72.389%</b>	363,352 <b>27.611%</b>
	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%
				<b>100.000%</b>	<b>72.272%</b>	<b>27.728%</b>
6	Input	Actual Therms Purchased Percent	11-01-2019 thru 11-30-2019	37,974,100 <b>100.000%</b>	25,871,754 <b>68.130%</b>	12,102,346 <b>31.870%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended November 30, 2019

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
	Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
	Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>137,600,766</b>	<b>109,823,269</b>	<b>19,814,819</b>	<b>7,962,678</b>
	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
	<b>Total</b>		<b>92,173,949</b>	<b>68,352,108</b>	<b>16,581,010</b>	<b>7,240,831</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>282.312%</b>	<b>82.051%</b>	<b>35.637%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.578%</b>	<b>20.513%</b>	<b>8.909%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended November 30, 2019

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

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)		<b>100.000%</b>	<b>0.000%</b>	<b>69.776%</b>	<b>30.224%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended November 30, 2019

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

Input		01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	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)		<b>100.000%</b>	<b>77.874%</b>	<b>22.126%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>67.773%</b>	<b>32.227%</b>	
11	Book Depreciation Percent	11-01-2019 thru 11-30-2019	2,201,335	1,557,388	643,947	
			<b>100.000%</b>	<b>70.747%</b>	<b>29.253%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	10-01-2019 thru 11-30-2019	703,974,261	496,961,210	207,013,051	
			<b>100.000%</b>	<b>70.594%</b>	<b>29.406%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2019 thru 11-30-2019	94,998,489	77,166,149	17,832,340	
			<b>100.000%</b>	<b>81.229%</b>	<b>18.771%</b>	
14	Net Allocated Schedule M's - AMA Percent	11-01-2019 thru 11-30-2019	-1,518,738	-1,056,045	-462,693	
			<b>100.000%</b>	<b>69.534%</b>	<b>30.466%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	14,544,337	0	14,544,337	9,942,196	0	9,942,196	4,602,141	0	4,602,141
99 4812XX	Commercial - Firm & Interruptible	6,506,840	0	6,506,840	4,688,017	0	4,688,017	1,818,823	0	1,818,823
99 4813XX	Industrial-Firm	273,350	0	273,350	164,504	0	164,504	108,846	0	108,846
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	22,499	0	22,499	19,452	0	19,452	3,047	0	3,047
99 499XXX	Unbilled Revenue	3,971,861	0	3,971,861	2,758,935	0	2,758,935	1,212,926	0	1,212,926
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>25,318,887</b>	<b>0</b>	<b>25,318,887</b>	<b>17,573,104</b>	<b>0</b>	<b>17,573,104</b>	<b>7,745,783</b>	<b>0</b>	<b>7,745,783</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	7,489,385	0	7,489,385	5,102,518	0	5,102,518	2,386,867	0	2,386,867
4 488000	Miscellaneous Service Revenues	989	0	989	413	0	413	576	0	576
99 4893XX	Transportation Revenues	515,184	0	515,184	463,343	0	463,343	51,841	0	51,841
99 493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4 495XXX	Other Gas Revenues	960,293	39,234	999,527	573,163	28,355	601,518	387,130	10,879	398,009
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>8,966,080</b>	<b>39,234</b>	<b>9,005,314</b>	<b>6,139,666</b>	<b>28,355</b>	<b>6,168,021</b>	<b>2,826,414</b>	<b>10,879</b>	<b>2,837,293</b>
	<b>TOTAL GAS REVENUES</b>	<b>34,284,967</b>	<b>39,234</b>	<b>34,324,201</b>	<b>23,712,770</b>	<b>28,355</b>	<b>23,741,125</b>	<b>10,572,197</b>	<b>10,879</b>	<b>10,583,076</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	16,429,828	0	16,429,828	11,504,359	0	11,504,359	4,925,469	0	4,925,469
99 808XXX	Net Natural Gas Storage Transactions	(33,316)	0	(33,316)	(22,698)	0	(22,698)	(10,618)	0	(10,618)
99 811000	Gas Used for Products Extraction	(23,040)	0	(23,040)	(15,697)	0	(15,697)	(7,343)	0	(7,343)
10 813000	Other Gas Expenses	0	104,437	104,437	0	70,780	70,780	0	33,657	33,657
99 813010	Gas Technology Institute (GTI) Expenses	15,448	0	15,448	10,847	0	10,847	4,601	0	4,601
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>16,388,920</b>	<b>104,437</b>	<b>16,493,357</b>	<b>11,476,811</b>	<b>70,780</b>	<b>11,547,591</b>	<b>4,912,109</b>	<b>33,657</b>	<b>4,945,766</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	3,081	3,081	0	2,116	2,116	0	965	965
1 824000	Other Expenses	0	41,409	41,409	0	28,440	28,440	0	12,969	12,969
1 837000	Other Equipment	0	19,888	19,888	0	13,659	13,659	0	6,229	6,229
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>64,378</b>	<b>64,378</b>	<b>0</b>	<b>44,215</b>	<b>44,215</b>	<b>0</b>	<b>20,163</b>	<b>20,163</b>
G-DEPX	Depreciation Expense-Underground Storage	0	49,286	49,286	0	33,850	33,850	0	15,436	15,436
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>85,567</b>	<b>85,567</b>	<b>0</b>	<b>58,768</b>	<b>58,768</b>	<b>0</b>	<b>26,799</b>	<b>26,799</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>149,945</b>	<b>149,945</b>	<b>0</b>	<b>102,983</b>	<b>102,983</b>	<b>0</b>	<b>46,962</b>	<b>46,962</b>

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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	44,668	202,299	246,967	37,863	146,442	184,305	6,805	55,857	62,662
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	284,733	113,506	398,239	152,768	82,166	234,934	131,965	31,340	163,305
3	875000	Measuring & Reg Sta Exp-General	11,933	0	11,933	9,740	0	9,740	2,193	0	2,193
3	876000	Measuring & Reg Sta Exp-Industrial	1,776	0	1,776	1,296	0	1,296	480	0	480
3	877000	Measuring & Reg Sta Exp-City Gate	15,103	0	15,103	9,070	0	9,070	6,033	0	6,033
3	878000	Meter & House Regulator Expenses	48,688	0	48,688	49,415	0	49,415	(727)	0	(727)
3	879000	Customer Installation Expenses	215,104	10,426	225,530	154,331	7,547	161,878	60,773	2,879	63,652
3	880000	Other Expenses	157,396	41,702	199,098	123,387	30,188	153,575	34,009	11,514	45,523
3	881000	Rents	(6)	4,059	4,053	(6)	2,938	2,932	0	1,121	1,121
		MAINTENANCE									
3	885000	Supervision & Engineering	4,660	837	5,497	(1,483)	606	(877)	6,143	231	6,374
3	887000	Mains	113,725	(1)	113,724	93,114	(1)	93,113	20,611	0	20,611
3	889000	Measuring & Reg Sta Exp-General	38,579	7,483	46,062	19,159	5,417	24,576	19,420	2,066	21,486
3	890000	Measuring & Reg Sta Exp-Industrial	158	1,582	1,740	122	1,145	1,267	36	437	473
3	891000	Measuring & Reg Sta Exp-City Gate	4,121	5,958	10,079	3,255	4,313	7,568	866	1,645	2,511
3	892000	Services	258,072	0	258,072	221,058	0	221,058	37,014	0	37,014
3	893000	Meters & House Regulators	117,077	90,474	207,551	79,347	65,493	144,840	37,730	24,981	62,711
3	894000	Other Equipment	160	18,084	18,244	159	13,091	13,250	1	4,993	4,994
		TOTAL DISTRIBUTION OPERATING EXP	1,315,947	496,409	1,812,356	952,595	359,345	1,311,940	363,352	137,064	500,416
G-DEPX		Depreciation Expense-Distribution	1,564,675	4,786	1,569,461	1,068,497	3,261	1,071,758	496,178	1,525	497,703
G-OTX		Taxes Other Than FIT	1,671,702	0	1,671,702	1,393,597	0	1,393,597	278,105	0	278,105
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,236,377	4,786	3,241,163	2,462,094	3,261	2,465,355	774,283	1,525	775,808
		TOTAL DISTRIBUTION EXPENSES	4,552,324	501,195	5,053,519	3,414,689	362,606	3,777,295	1,137,635	138,589	1,276,224

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AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	9,693	9,693	0	6,418	6,418	0	3,275	3,275
2	902000	Meter Reading Expenses	124,017	13,001	137,018	109,267	8,609	117,876	14,750	4,392	19,142
2	903XXX	Customer Records & Collection Expenses	138,249	434,547	572,796	91,222	287,744	378,966	47,027	146,803	193,830
2	904000	Uncollectible Accounts	(32,434)	67,840	35,406	(3,792)	44,922	41,130	(28,642)	22,918	(5,724)
2	905000	Misc Customer Accounts	0	19,474	19,474	0	12,895	12,895	0	6,579	6,579
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>229,832</b>	<b>544,555</b>	<b>774,387</b>	<b>196,697</b>	<b>360,588</b>	<b>557,285</b>	<b>33,135</b>	<b>183,967</b>	<b>217,102</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	1,283,503	16,926	1,300,429	1,097,062	11,208	1,108,270	186,441	5,718	192,159
2	909000	Advertising	(14)	150,421	150,407	(14)	99,604	99,590	0	50,817	50,817
2	910000	Misc Customer Service & Info Exp	0	16,864	16,864	0	11,167	11,167	0	5,697	5,697
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>1,283,489</b>	<b>184,211</b>	<b>1,467,700</b>	<b>1,097,048</b>	<b>121,979</b>	<b>1,219,027</b>	<b>186,441</b>	<b>62,232</b>	<b>248,673</b>
		<b>SALES EXPENSES:</b>									
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
4	920000	Salaries	15,165	734,889	750,054	10,722	531,119	541,841	4,443	203,770	208,213
4	921000	Office Supplies & Expenses	0	106,318	106,318	0	76,838	76,838	0	29,480	29,480
4	922000	Admin. Expenses Transferred - Credit	0	(1,564)	(1,564)	0	(1,130)	(1,130)	0	(434)	(434)
4	923000	Outside Services Employed	1,981	248,561	250,542	1,981	179,640	181,621	0	68,921	68,921
4	924000	Property Insurance Premium	0	25,028	25,028	0	18,088	18,088	0	6,940	6,940
4	925XXX	Injuries and Damages	(365)	67,968	67,603	(186)	49,122	48,936	(179)	18,846	18,667
4	926XXX	Employee Pensions and Benefits	(20)	44,129	44,109	(20)	31,893	31,873	0	12,236	12,236
4	928000	Regulatory Commission Expenses	73,562	32,266	105,828	51,322	23,319	74,641	22,240	8,947	31,187
4	930000	Miscellaneous General Expenses	6,392	92,802	99,194	6,053	67,070	73,123	339	25,732	26,071
4	931000	Rents	620	14,324	14,944	620	10,352	10,972	0	3,972	3,972
4	935000	Maintenance of General Plant	32,300	242,635	274,935	27,239	175,357	202,596	5,061	67,278	72,339
		<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>129,635</b>	<b>1,607,356</b>	<b>1,736,991</b>	<b>97,731</b>	<b>1,161,668</b>	<b>1,259,399</b>	<b>31,904</b>	<b>445,688</b>	<b>477,592</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	152,321	430,267	582,588	140,818	310,963	451,781	11,503	119,304	130,807
G-AMTX	Amortization Expense - General Plant - 303000	3,317	7,275	10,592	2,072	5,258	7,330	1,245	2,017	3,262
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	70,360	561,004	631,364	70,215	405,449	475,664	145	155,555	155,700
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99 407305	Natural Gas Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
99 407311	Regulatory Debit - AFUDC Amortization	199	633	832	185	447	632	14	186	200
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	993	0	993	993	0	993	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99 407414	Regulatory Credits-Deferral-FISERVE	(110,402)	0	(110,402)	(74,489)	0	(74,489)	(35,913)	0	(35,913)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(212,078)	0	(212,078)	(212,078)	0	(212,078)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>8,057</b>	<b>999,179</b>	<b>1,007,236</b>	<b>(23,596)</b>	<b>722,117</b>	<b>698,521</b>	<b>31,653</b>	<b>277,062</b>	<b>308,715</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>137,692</b>	<b>2,606,535</b>	<b>2,744,227</b>	<b>74,135</b>	<b>1,883,785</b>	<b>1,957,920</b>	<b>63,557</b>	<b>722,750</b>	<b>786,307</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>22,592,257</b>	<b>4,090,878</b>	<b>26,683,135</b>	<b>16,259,380</b>	<b>2,902,721</b>	<b>19,162,101</b>	<b>6,332,877</b>	<b>1,188,157</b>	<b>7,521,034</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>7,641,066</b>			<b>4,579,024</b>			<b>3,062,042</b>
G-FIT	FEDERAL INCOME TAX			1,283,711			781,800			501,911
G-FIT	DEFERRED FEDERAL INCOME TAX			(37,523)			(68,440)			30,917
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,350)			(1,004)			(346)
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>6,396,228</b>			<b>3,866,668</b>			<b>2,529,560</b>

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.217%	33.783%
G-ALL 3	Direct Distribution Operating Expense	100.000%	72.389%	27.611%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,441	39,234	43,675	4,441	28,355	32,796	0	10,879	10,879
4	495028	Deferred Exchange Reservation	375,001	0	375,001	255,488	0	255,488	119,513	0	119,513
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	648,971	0	648,971	393,455	0	393,455	255,516	0	255,516
4	495329	Amortization Res Decoupling Deferral	(156,359)	0	(156,359)	(70,320)	0	(70,320)	(86,039)	0	(86,039)
4	495338	Non-Res Decoupling Deferred Rev	201,749	0	201,749	117,949	0	117,949	83,800	0	83,800
4	495339	Amortization Non-Res Decoupling	(113,509)	0	(113,509)	(127,850)	0	(127,850)	14,341	0	14,341
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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>960,294</b>	<b>39,234</b>	<b>999,528</b>	<b>573,163</b>	<b>28,355</b>	<b>601,518</b>	<b>387,131</b>	<b>10,879</b>	<b>398,010</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	12,455,486	0	12,455,486	8,486,764	0	8,486,764	3,968,722	0	3,968,722
1	804001	Pipeline Demand Costs	2,222,708	0	2,222,708	1,526,556	0	1,526,556	696,152	0	696,152
1	804002	Transport Variable Charges	46,747	0	46,747	32,106	0	32,106	14,641	0	14,641
6	804010	Gas Costs - Fixed Hedge	17,362	0	17,362	11,829	0	11,829	5,533	0	5,533
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	28,531	0	28,531	19,438	0	19,438	9,093	0	9,093
6	804018	Merchandise Processing Fee	7,398	0	7,398	5,040	0	5,040	2,358	0	2,358
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	(420,386)	0	(420,386)	(286,409)	0	(286,409)	(133,977)	0	(133,977)
6	804700	Gas Costs - Offsystem Bookout	23,699	0	23,699	16,146	0	16,146	7,553	0	7,553
6	804711	Gas Costs - Offsystem Bookout Offset	(23,699)	0	(23,699)	(16,146)	0	(16,146)	(7,553)	0	(7,553)
6	804730	Gas Costs - Intracompany LDC Gas	1,446,800	0	1,446,800	985,705	0	985,705	461,095	0	461,095
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(345,243)	0	(345,243)	65,204	0	65,204	(410,447)	0	(410,447)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	970,425	0	970,425	658,126	0	658,126	312,299	0	312,299
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>16,429,828</b>	<b>0</b>	<b>16,429,828</b>	<b>11,504,359</b>	<b>0</b>	<b>11,504,359</b>	<b>4,925,469</b>	<b>0</b>	<b>4,925,469</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	68.130%	31.870%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	17,607	16,926	34,533	15,718	11,208	26,926	1,889	5,718	7,607
99	908600	Public Purpose Tariff Rider Expense Offset	1,027,540	0	1,027,540	876,392	0	876,392	151,148	0	151,148
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	238,356	0	238,356	204,952	0	204,952	33,404	0	33,404
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,283,503	16,926	1,300,429	1,097,062	11,208	1,108,270	186,441	5,718	192,159

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.217%	33.783%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended November 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.15%	53.15%
2	Cost of Debt		5.155%	5.121%
	Total Cost of Debt		2.740%	2.722%
	Total Weighted Cost		2.740%	2.722%
G-APL	Net Rate Base	599,652,352	424,486,521	175,165,831
	Interest Deduction for FIT Calculation	16,398,945	11,630,931	4,768,014
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	34,324,201	23,741,125	10,583,076
G-OPS	Operating & Maintenance Expense	22,349,169	15,939,457	6,409,712
G-OPS	Book Deprec/Amort and Reg Amortizations	2,625,983	1,804,129	821,854
G-OTX	Taxes Other than FIT	1,707,983	1,418,515	289,468
	Net Operating Income Before FIT	7,641,066	4,579,024	3,062,042
G-INT	Less: Interest Expense	1,366,579	969,244	397,335
G-OTX	Less: Idaho ITC Deferral & Amortization	8,804	0	8,804
G-SCM	Schedule M Adjustments	(170,381)	113,076	(283,457)
	Taxable Net Operating Income	6,112,910	3,722,856	2,390,054
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,283,711	781,800	501,911
G-DTE	Deferred FIT	(37,523)	(68,440)	30,917
99	411400 Amortized Investment Tax Credit	(1,350)	(1,004)	(346)
	Total FIT/Deferred FIT & ITC	1,244,838	712,356	532,482
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS SCHEDULE M ADJUSTMENTS</b>		<b>G-SCM-1A</b>
For Month Ended November 30, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,790,673	1,052,617	2,843,290	1,281,602	758,779	2,040,381	509,071	293,838	802,909
12	997001	Contributions In Aid of Construction	0	85,142	85,142	0	60,105	60,105	0	25,037	25,037
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(14,377)	(14,377)	0	(10,149)	(10,149)	0	(4,228)	(4,228)
99	997010	Deferred Gas Credit and Refunds	625,182	375,001	1,000,183	723,330	264,728	988,058	(98,148)	110,273	12,125
12	997016	Redemption Expense Amortization	0	17,159	17,159	0	12,113	12,113	0	5,046	5,046
99	997018	DSM Tariff Rider	(251,436)	0	(251,436)	(235,215)	0	(235,215)	(16,221)	0	(16,221)
12	997020	FAS87 Current Pension Accrual	0	251,580	251,580	0	177,600	177,600	0	73,980	73,980
12	997027	Customer Uncollectibles	0	8,887	8,887	0	6,274	6,274	0	2,613	2,613
99	997031	Decoupling Mechanism	(580,852)	0	(580,852)	(313,234)	0	(313,234)	(267,618)	0	(267,618)
12	997032	Interest Rate Swaps	0	47,794	47,794	0	33,740	33,740	0	14,054	14,054
12	997035	Leases	0	5,388	5,388	0	3,894	3,894	0	1,494	1,494
12	997048	AFUDC	0	137,842	137,842	0	97,308	97,308	0	40,534	40,534
12	997049	Tax Depreciation	0	(3,038,870)	(3,038,870)	0	(2,145,260)	(2,145,260)	0	(893,610)	(893,610)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	238,356	0	238,356	204,952	0	204,952	33,404	0	33,404
12	997080	Book Transportation Depreciation	0	178,000	178,000	0	125,657	125,657	0	52,343	52,343
12	997081	Deferred Compensation	0	15,449	15,449	0	10,906	10,906	0	4,543	4,543
4	997082	Meal Disallowances	0	18,356	18,356	0	13,266	13,266	0	5,090	5,090
12	997083	Paid Time Off	0	(40,234)	(40,234)	0	(28,403)	(28,403)	0	(11,831)	(11,831)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(618,470)	(618,470)	0	(436,603)	(436,603)	0	(181,867)	(181,867)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	6,199	0	6,199	6,199	0	6,199	0	0	0
99	997107	MDM System	(424,024)	0	(424,024)	(424,024)	0	(424,024)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(110,402)	0	(110,402)	(74,489)	0	(74,489)	(35,913)	0	(35,913)
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	0	0	0	0	0	0	0	0
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>1,348,355</b>	<b>(1,518,736)</b>	<b>(170,381)</b>	<b>1,169,121</b>	<b>(1,056,045)</b>	<b>113,076</b>	<b>179,234</b>	<b>(462,691)</b>	<b>(283,457)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.217%	33.783%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	68.130%	31.870%
G-ALL	11	Book Depreciation	100.000%	70.747%	29.253%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.594%	29.406%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended November 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(135,614)	(95,735)	(39,879)
99	410100	Deferred Federal Income Tax Exp	142,941	66,661	76,280
		<b>SUBTOTAL</b>	<b>7,327</b>	<b>(29,074)</b>	<b>36,401</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	5,205	3,674	1,531
99	411100	Deferred Federal Income Tax Exp	(50,055)	(43,040)	(7,015)
		<b>SUBTOTAL</b>	<b>(44,850)</b>	<b>(39,366)</b>	<b>(5,484)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(37,523)</b>	<b>(68,440)</b>	<b>30,917</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.594%	29.406%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Month Ended November 30, 2019  
 Average of Monthly Averages Basis

Report ID:  
**G-OTX-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		TOTAL UNDERGROUND STORAGE TAX	0	36,281	36,281	0	24,918	24,918	0	11,363	11,363
		DISTRIBUTION									
99	408110	State Excise Tax	585,757	0	585,757	585,757	0	585,757	0	0	0
99	408120	Municipal Occupation & License Tax	637,525	0	637,525	527,664	0	527,664	109,861	0	109,861
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	430,153	0	430,153	280,176	0	280,176	149,977	0	149,977
99	409100	State Income Tax	9,463	0	9,463	0	0	0	9,463	0	9,463
99	411410	State Income Tax-ITC Deferred	9,463	0	9,463	0	0	0	9,463	0	9,463
99	411420	State Income Tax-ITC Amortization	(659)	0	(659)	0	0	0	(659)	0	(659)
		TOTAL DISTRIBUTION TAX	1,671,702	0	1,671,702	1,393,597	0	1,393,597	278,105	0	278,105
		TOTAL TAXES OTHER THAN FIT	1,671,702	36,281	1,707,983	1,393,597	24,918	1,418,515	278,105	11,363	289,468

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended November 30, 2019  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

**AVISTA UTILITIES**

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
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)	4,195,987	51,588,420	55,784,407	4,186,686	37,283,984	41,470,670	9,301	14,304,436	14,313,737
<b>TOTAL INTANGIBLE PLANT</b>			<b>5,998,186</b>	<b>52,908,462</b>	<b>58,906,648</b>	<b>5,209,280</b>	<b>38,238,005</b>	<b>43,447,285</b>	<b>788,906</b>	<b>14,670,457</b>	<b>15,459,363</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,285,749	1,285,749	0	912,244	912,244	0	373,505	373,505
1	351XXX	Structures & Improvements	0	2,370,288	2,370,288	0	1,627,914	1,627,914	0	742,374	742,374
1	352XXX	Wells	0	21,041,940	21,041,940	0	14,451,604	14,451,604	0	6,590,336	6,590,336
1	353000	Lines	0	1,552,127	1,552,127	0	1,066,001	1,066,001	0	486,126	486,126
1	354000	Compressor Station Equipment	0	13,689,911	13,689,911	0	9,402,231	9,402,231	0	4,287,680	4,287,680
1	355000	Measuring & Regulating Equipment	0	1,329,716	1,329,716	0	913,249	913,249	0	416,467	416,467
1	356000	Purification Equipment	0	474,428	474,428	0	325,837	325,837	0	148,591	148,591
1	357000	Other Equipment	0	2,474,558	2,474,558	0	1,699,526	1,699,526	0	775,032	775,032
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>44,218,717</b>	<b>44,218,717</b>	<b>0</b>	<b>30,398,606</b>	<b>30,398,606</b>	<b>0</b>	<b>13,820,111</b>	<b>13,820,111</b>
<b>DISTRIBUTION PLANT:</b>											
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	492,254	0	492,254	384,074	0	384,074	108,180	0	108,180
6	375000	Structures & Improvements	1,279,513	0	1,279,513	820,920	0	820,920	458,593	0	458,593
6	376000	Mains	383,581,402	2,518,937	386,100,339	253,770,562	1,716,152	255,486,714	129,810,840	802,785	130,613,625
6	378000	Measuring & Reg Station Equip-General	6,697,996	0	6,697,996	4,244,340	0	4,244,340	2,453,656	0	2,453,656
6	379000	Measuring & Reg Station Equip-City Gate	6,406,688	0	6,406,688	1,901,659	0	1,901,659	4,505,029	0	4,505,029
6	380000	Services	277,242,786	0	277,242,786	190,870,452	0	190,870,452	86,372,334	0	86,372,334
6	381XXX	Meters	95,632,991	0	95,632,991	65,894,911	0	65,894,911	29,738,080	0	29,738,080
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	3,936,646	0	3,936,646	2,968,202	0	2,968,202	968,444	0	968,444
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>775,358,871</b>	<b>2,518,937</b>	<b>777,877,808</b>	<b>520,919,045</b>	<b>1,716,152</b>	<b>522,635,197</b>	<b>254,439,826</b>	<b>802,785</b>	<b>255,242,611</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	3,051,757	2,379,237	5,430,994	2,955,012	1,719,522	4,674,534	96,745	659,715	756,460
4	390XXX	Structures & Improvements	29,247,132	25,453,262	54,700,394	27,622,947	18,395,582	46,018,529	1,624,185	7,057,680	8,681,865
4	391XXX	Office Furniture & Equipment	2,172,209	18,447,407	20,619,616	2,167,239	13,332,310	15,499,549	4,970	5,115,097	5,120,067
4	392XXX	Transportation Equipment	12,707,803	4,087,951	16,795,754	9,963,803	2,954,444	12,918,247	2,744,000	1,133,507	3,877,507
4	393000	Stores Equipment	208,244	1,012,248	1,220,492	158,569	731,572	890,141	49,675	280,676	330,351
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	55,846	559,827	615,673	55,846	404,598	460,444	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,523,825	1,067,503	4,591,328	2,559,591	771,506	3,331,097	964,234	295,997	1,260,231
4	397XXX	Communications Equipment	3,948,203	13,601,023	17,549,226	2,831,858	9,829,731	12,661,589	1,116,345	3,771,292	4,887,637
4	398000	Miscellaneous Equipment	1,897	127,482	129,379	0	92,134	92,134	1,897	35,348	37,245
<b>TOTAL GENERAL PLANT</b>			<b>57,428,995</b>	<b>73,507,968</b>	<b>130,936,963</b>	<b>50,306,854</b>	<b>53,125,679</b>	<b>103,432,533</b>	<b>7,122,141</b>	<b>20,382,289</b>	<b>27,504,430</b>

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended November 30, 2019  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

**AVISTA UTILITIES**

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	838,786,052	173,154,084	1,011,940,136	576,435,179	123,478,442	699,913,621	262,350,873	49,675,642	312,026,515
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,090,357)	(17,090,357)	0	(11,737,657)	(11,737,657)	0	(5,352,700)	(5,352,700)
G-ADEP		Distribution Plant	(232,249,143)	(1,844,029)	(234,093,172)	(148,398,240)	(1,256,337)	(149,654,577)	(83,850,903)	(587,692)	(84,438,595)
G-ADEP		General Plant	(13,579,610)	(22,358,864)	(35,938,474)	(10,107,185)	(16,159,199)	(26,266,384)	(3,472,425)	(6,199,665)	(9,672,090)
		TOTAL ACCUMULATED DEPRECIATION	(245,828,753)	(41,293,250)	(287,122,003)	(158,505,425)	(29,153,193)	(187,658,618)	(87,323,328)	(12,140,057)	(99,463,385)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(352,311)	(793,076)	(1,145,387)	(237,907)	(573,172)	(811,079)	(114,404)	(219,904)	(334,308)
G-AAMT		Misc IT Intangible Plant - 3031XX	(916,566)	(18,781,919)	(19,698,485)	(908,644)	(13,574,069)	(14,482,713)	(7,922)	(5,207,850)	(5,215,772)
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	(1,268,877)	(19,574,995)	(20,843,872)	(1,146,551)	(14,147,241)	(15,293,792)	(122,326)	(5,427,754)	(5,550,080)
		TOTAL ACCUMULATED DEPR/AMORT	(247,097,630)	(60,868,245)	(307,965,875)	(159,651,976)	(43,300,434)	(202,952,410)	(87,445,654)	(17,567,811)	(105,013,465)
		NET GAS UTILITY PLANT before DFIT	591,688,422	112,285,839	703,974,261	416,783,203	80,178,008	496,961,211	174,905,219	32,107,831	207,013,050
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,762,361)	(110,762,361)	0	(78,191,581)	(78,191,581)	0	(32,570,780)	(32,570,780)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,603,899)	(17,603,899)	0	(12,719,744)	(12,719,744)	0	(4,884,155)	(4,884,155)
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	(349,195)	(349,195)	0	(246,511)	(246,511)	0	(102,684)	(102,684)
		TOTAL ACCUMULATED DFIT	0	(129,112,919)	(129,112,919)	0	(91,445,091)	(91,445,091)	0	(37,667,828)	(37,667,828)
		NET GAS UTILITY PLANT	591,688,422	(16,827,080)	574,861,342	416,783,203	(11,267,083)	405,516,120	174,905,219	(5,559,997)	169,345,222

**ALLOCATION RATIOS:**

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	68.130%	31.870%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.594%	29.406%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	591,688,422	(16,827,080)	574,861,342	416,783,203	(11,267,083)	405,516,120	174,905,219	(5,559,997)	169,345,222
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(1,450,140)	0	(1,450,140)	(1,450,140)	0	(1,450,140)	0	0	0
4	182311	Regulatory Asset - AFUDC	255,664	99,433	355,097	232,977	71,862	304,839	22,687	27,571	50,258
4	182318	Accumulated Amortization - AFUDC	(10,034)	(7,677)	(17,711)	(9,549)	(5,547)	(15,096)	(485)	(2,130)	(2,615)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	12,311,185	12,311,185	0	8,455,322	8,455,322	0	3,855,863	3,855,863
4	252000	Customer Advances	0	(21,459)	(21,459)	1,010	(15,509)	(14,499)	(1,010)	(5,950)	(6,960)
99	235199	Customer Deposits	(580,807)	0	(580,807)	(580,807)	0	(580,807)	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	10,360,784	0	10,360,784	10,360,784	0	10,360,784	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,175,765)	0	(2,175,765)	(2,175,765)	0	(2,175,765)	0	0	0
C-WKC		Working Capital	278,762	0	278,762	149,668	0	149,668	129,094	0	129,094
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	6,678,464	18,112,546	24,791,010	6,528,178	12,442,223	18,970,401	150,286	5,670,323	5,820,609
		NET RATE BASE	598,366,886	1,285,466	599,652,352	423,311,381	1,175,140	424,486,521	175,055,505	110,326	175,165,831

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	267,119	267,119												
Steam (ED-ID)	351,918	351,918												
Steam (ED-WA)	347,996	347,996												
Hydro (ED-AN)	1,229,687	1,229,687												
Other (ED-AN)	903,675	903,675												
<b>Total Electric Production</b>	<b>3,100,395</b>	<b>3,100,395</b>												
<b>Electric Transmission</b>														
ED-AN	1,295,721	1,295,721												
ED-ID	82,064	82,064												
ED-WA	42,370	42,370												
<b>Total Electric Transmission</b>	<b>1,420,155</b>	<b>1,420,155</b>												
<b>Electric Distribution</b>														
ED-AN	6,787	6,787												
ED-ID	1,389,942	1,389,942												
ED-WA	2,600,257	2,600,257												
<b>Total Electric Distribution</b>	<b>3,996,986</b>	<b>3,996,986</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	49,286		49,286			49,286	49,286		33,850	33,850		15,436	15,436	
GD-OR	9,513			9,513										
<b>Total Gas Underground Storage</b>	<b>58,799</b>		<b>49,286</b>	<b>9,513</b>		<b>49,286</b>	<b>49,286</b>		<b>33,850</b>	<b>33,850</b>		<b>15,436</b>	<b>15,436</b>	
<b>Gas Distribution</b>														
6 GD-AN	4,786		4,786			4,786	4,786		3,261	3,261		1,525	1,525	
GD-ID	496,178		496,178		496,178	496,178	496,178				496,178		496,178	
GD-WA	1,068,497		1,068,497		1,068,497	1,068,497	1,068,497		1,068,497	1,068,497				
GD-OR	742,712			742,712										
<b>Total Gas Distribution</b>	<b>2,312,173</b>		<b>1,569,461</b>	<b>742,712</b>		<b>1,564,675</b>	<b>4,786</b>	<b>1,569,461</b>	<b>1,068,497</b>	<b>3,261</b>	<b>1,071,758</b>	<b>496,178</b>	<b>1,525</b>	<b>497,703</b>
<b>General Plant</b>														
ED-AN	252,125	252,125												
ED-ID	41,459	41,459												
ED-WA	68,822	68,822												
7,4 CD-AA	1,902,069	1,342,442	390,172	169,455		390,172	390,172		281,985	281,985		108,187	108,187	
9,4 CD-AN	76,311	59,426	16,885			16,885	16,885		12,203	12,203		4,682	4,682	
9 CD-ID	38,965	30,343	8,622		8,622	8,622	8,622				8,622		8,622	
9 CD-WA	162,969	126,909	36,060		36,060	36,060	36,060	36,060		36,060				
8,4 GD-AA	29,318		20,457	8,861		20,457	20,457		14,785	14,785		5,672	5,672	
4 GD-AN	2,753		2,753			2,753	2,753		1,990	1,990		763	763	
GD-ID	2,881		2,881		2,881	2,881	2,881				2,881		2,881	
GD-WA	104,758		104,758		104,758	104,758	104,758	104,758		104,758				
GD-OR	18,448			18,448										
<b>Total General Plant</b>	<b>2,700,878</b>	<b>1,921,526</b>	<b>582,588</b>	<b>196,764</b>		<b>152,321</b>	<b>430,267</b>	<b>582,588</b>	<b>140,818</b>	<b>310,963</b>	<b>451,781</b>	<b>11,503</b>	<b>119,304</b>	<b>130,807</b>
<b>Total Depreciation Expense</b>	<b>13,589,386</b>	<b>10,439,062</b>	<b>2,201,335</b>	<b>948,989</b>		<b>1,716,996</b>	<b>484,339</b>	<b>2,201,335</b>	<b>1,209,315</b>	<b>348,074</b>	<b>1,557,389</b>	<b>507,681</b>	<b>136,265</b>	<b>643,946</b>

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	68.680%
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	68.130%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	76,533	76,533												
Misc Intangible Plt (303000) ED-AN	19,647	19,647												
<b>Total Production/Transmission</b>	<b>96,180</b>	<b>96,180</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	2,013	2,013												
Misc Intangible Plt (303000) ED-WA	(2,173)	(2,173)												
<b>Total Distribution</b>	<b>(160)</b>	<b>(160)</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	34,587	24,411	7,095	3,081		7,095	7,095		5,128	5,128		1,967	1,967	
9,4 CD-AN	812	632	180			180	180		130	130		50	50	
9,4 GD-ID	1,245		1,245		1,245		1,245				1,245		1,245	
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072				
GD-OR	672			672										
<b>Total General Plant - 303000</b>	<b>39,388</b>	<b>25,043</b>	<b>10,592</b>	<b>3,753</b>	<b>3,317</b>	<b>7,275</b>	<b>10,592</b>	<b>2,072</b>	<b>5,258</b>	<b>7,330</b>	<b>1,245</b>	<b>2,017</b>	<b>3,262</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	2,694,418	1,901,666	552,706	240,046		552,706	552,706		399,452	399,452		153,254	153,254	
9,4 CD-AN	7,528	5,862	1,666			1,666	1,666		1,204	1,204		462	462	
9,4 CD-ID	656	511	145		145		145				145		145	
9,4 CD-WA	317,326	247,111	70,215		70,215		70,215	70,215		70,215			0	
ED-AN	237,713	237,713												
ED-ID	0	0												
ED-WA	11,912	11,912												
8,4 GD-AA	9,505		6,632	2,873		6,632	6,632		4,793	4,793		1,839	1,839	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>3,279,058</b>	<b>2,404,775</b>	<b>631,364</b>	<b>242,919</b>	<b>70,360</b>	<b>561,004</b>	<b>631,364</b>	<b>70,215</b>	<b>405,449</b>	<b>475,664</b>	<b>145</b>	<b>155,555</b>	<b>155,700</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
4 ED-AN	3,958	3,958												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>3,958</b>	<b>3,958</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>	<b>3,418,424</b>	<b>2,529,796</b>	<b>641,956</b>	<b>246,672</b>	<b>73,677</b>	<b>568,279</b>	<b>641,956</b>	<b>72,287</b>	<b>410,707</b>	<b>482,994</b>	<b>1,390</b>	<b>157,572</b>	<b>158,962</b>	

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	68.680%	31.320%
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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(70,746,117)	(70,746,117)											
	Steam (ED-ID)	(84,785,589)	(84,785,589)											
	Steam (ED-WA)	(157,529,025)	(157,529,025)											
	Hydro (ED-AN)	(144,806,057)	(144,806,057)											
	Other (ED-AN)	(137,450,860)	(137,450,860)											
<b>Total Electric Production</b>		<b>(595,317,648)</b>	<b>(595,317,648)</b>											
<b>Electric Transmission</b>														
	ED-AN	(205,641,529)	(205,641,529)											
	ED-ID	(8,503,540)	(8,503,540)											
	ED-WA	(15,197,219)	(15,197,219)											
<b>Total Electric Transmission</b>		<b>(229,342,288)</b>	<b>(229,342,288)</b>											
<b>Electric Distribution</b>														
	ED-AN	(244,393)	(244,393)											
	ED-ID	(230,342,268)	(230,342,268)											
	ED-WA	(364,472,117)	(364,472,117)											
<b>Total Electric Distribution</b>		<b>(595,058,778)</b>	<b>(595,058,778)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(17,090,357)		(17,090,357)		(17,090,357)	(17,090,357)		(11,737,657)	(11,737,657)		(5,352,700)	(5,352,700)	
	GD-OR	(1,264,179)		(1,264,179)										
<b>Total Gas Underground Storage</b>		<b>(18,354,536)</b>		<b>(17,090,357)</b>		<b>(17,090,357)</b>	<b>(17,090,357)</b>		<b>(11,737,657)</b>	<b>(11,737,657)</b>		<b>(5,352,700)</b>	<b>(5,352,700)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,844,029)		(1,844,029)		(1,844,029)	(1,844,029)		(1,256,337)	(1,256,337)		(587,692)	(587,692)	
	GD-ID	(83,850,903)		(83,850,903)		(83,850,903)	(83,850,903)					(83,850,903)	(83,850,903)	
	GD-WA	(148,398,240)		(148,398,240)		(148,398,240)	(148,398,240)		(148,398,240)	(148,398,240)				
	GD-OR	(117,810,988)		(117,810,988)										
<b>Total Gas Distribution</b>		<b>(351,904,160)</b>		<b>(234,093,172)</b>		<b>(232,249,143)</b>	<b>(1,844,029)</b>	<b>(234,093,172)</b>	<b>(148,398,240)</b>	<b>(1,256,337)</b>	<b>(149,654,577)</b>	<b>(83,850,903)</b>	<b>(587,692)</b>	<b>(84,438,595)</b>
<b>General Plant</b>														
	ED-AN	(36,449,177)	(36,449,177)											
	ED-ID	(10,912,389)	(10,912,389)											
	ED-WA	(19,984,032)	(19,984,032)											
7,4	CD-AA	(75,369,649)	(53,194,390)	(15,460,577)	(6,714,682)	(15,460,577)	(15,460,577)		(11,173,668)	(11,173,668)		(4,286,909)	(4,286,909)	
9,4	CD-AN	(10,255,485)	(7,986,254)	(2,269,231)		(2,269,231)	(2,269,231)		(1,640,019)	(1,640,019)		(629,212)	(629,212)	
9	CD-ID	(6,390,144)	(4,976,197)	(1,413,947)		(1,413,947)	(1,413,947)				(1,413,947)		(1,413,947)	
9	CD-WA	(5,433,543)	(4,231,263)	(1,202,280)		(1,202,280)	(1,202,280)		(1,202,280)	(1,202,280)				
8,4	GD-AA	(1,878,948)		(1,311,055)	(567,893)	(1,311,055)	(1,311,055)		(947,526)	(947,526)		(363,529)	(363,529)	
4	GD-AN	(3,318,001)		(3,318,001)		(3,318,001)	(3,318,001)		(2,397,986)	(2,397,986)		(920,015)	(920,015)	
	GD-ID	(2,058,478)		(2,058,478)		(2,058,478)	(2,058,478)				(2,058,478)		(2,058,478)	
	GD-WA	(8,904,905)		(8,904,905)		(8,904,905)	(8,904,905)		(8,904,905)	(8,904,905)				
	GD-OR	(4,935,608)		(4,935,608)										
<b>Total General Plant</b>		<b>(185,890,359)</b>	<b>(137,733,702)</b>	<b>(35,938,474)</b>	<b>(12,218,183)</b>	<b>(13,579,610)</b>	<b>(22,358,864)</b>	<b>(35,938,474)</b>	<b>(10,107,185)</b>	<b>(16,159,199)</b>	<b>(26,266,384)</b>	<b>(3,472,425)</b>	<b>(6,199,665)</b>	<b>(9,672,090)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,975,867,769)</b>	<b>(1,557,452,416)</b>	<b>(287,122,003)</b>	<b>(131,293,350)</b>	<b>(245,828,753)</b>	<b>(41,293,250)</b>	<b>(287,122,003)</b>	<b>(158,505,425)</b>	<b>(29,153,193)</b>	<b>(187,658,618)</b>	<b>(87,323,328)</b>	<b>(12,140,057)</b>	<b>(99,463,385)</b>

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	68.680%
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	68.130%
							31.870%

RESULTS OF OPERATIONS
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>
For Month Ended November 30, 2019
Average of Monthly Averages Basis

Report ID:
<b>G-AAAMT-1A</b>

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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(12,781,754)	(12,781,754)											
Misc Intangible Plt (303000)	ED-AN	(2,055,112)	(2,055,112)											
<b>Total Production/Transmission</b>		<b>(14,836,866)</b>	<b>(14,836,866)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(238,828)	(238,828)											
Misc Intangible Plt (303000)	ED-WA	(49,137)	(49,137)											
<b>Total Distribution</b>		<b>(287,965)</b>	<b>(287,965)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,742,156)	(2,641,139)	(767,628)	(333,389)		(767,628)	(767,628)		(554,780)	(554,780)		(212,848)	(212,848)
9,4	CD-AN	(115,009)	(89,561)	(25,448)			(25,448)	(25,448)		(18,392)	(18,392)		(7,056)	(7,056)
	GD-ID	(114,404)		(114,404)			(114,404)	(114,404)				(114,404)		(114,404)
	GD-WA	(237,907)		(237,907)			(237,907)	(237,907)	(237,907)		(237,907)			
	GD-OR	(103,815)			(103,815)									
<b>Total General Plant - 303000</b>		<b>(4,313,291)</b>	<b>(2,730,700)</b>	<b>(1,145,387)</b>	<b>(437,204)</b>	<b>(352,311)</b>	<b>(793,076)</b>	<b>(1,145,387)</b>	<b>(237,907)</b>	<b>(573,172)</b>	<b>(811,079)</b>	<b>(114,404)</b>	<b>(219,904)</b>	<b>(334,308)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(89,316,226)	(63,037,606)	(18,321,437)	(7,957,183)		(18,321,437)	(18,321,437)		(13,241,269)	(13,241,269)		(5,080,168)	(5,080,168)
9,4	CD-AN	(94,329)	(73,457)	(20,872)			(20,872)	(20,872)		(15,085)	(15,085)		(5,787)	(5,787)
9	CD-ID	(35,803)	(27,881)	(7,922)		(7,922)	(7,922)	(7,922)				(7,922)		(7,922)
9	CD-WA	(4,106,494)	(3,197,850)	(908,644)		(908,644)	(908,644)	(908,644)	(908,644)		(908,644)		0	0
	ED-AN	(5,542,882)	(5,542,882)											
	ED-ID	0	0											
	ED-WA	(765,741)	(765,741)											
8,4	GD-AA	(630,031)		(439,610)	(190,421)		(439,610)	(439,610)		(317,715)	(317,715)		(121,895)	(121,895)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 30311</b>		<b>(100,491,506)</b>	<b>(72,645,417)</b>	<b>(19,698,485)</b>	<b>(8,147,604)</b>	<b>(916,566)</b>	<b>(18,781,919)</b>	<b>(19,698,485)</b>	<b>(908,644)</b>	<b>(13,574,069)</b>	<b>(14,482,713)</b>	<b>(7,922)</b>	<b>(5,207,850)</b>	<b>(5,215,772)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(186,627)	(186,627)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0					
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(186,627)</b>	<b>(186,627)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(120,116,255)</b>	<b>(90,687,575)</b>	<b>(20,843,872)</b>	<b>(8,584,808)</b>	<b>(1,268,877)</b>	<b>(19,574,995)</b>	<b>(20,843,872)</b>	<b>(1,146,551)</b>	<b>(14,147,241)</b>	<b>(15,293,792)</b>	<b>(122,326)</b>	<b>(5,427,754)</b>	<b>(5,550,080)</b>

**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	68.680%	31.320%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	72.272%	27.728%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			



RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99		GD-OR / AS	848,544	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	
7		CD-AA	10,880,904	0	0	7,679,524	7,679,524	0	0	2,232,000	2,232,000	0	969,380	
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	
		TOTAL ACCOUNT	16,985,792	813,635	702,759	8,220,480	9,736,874	2,955,012	96,745	2,379,237	5,430,994	848,544	969,380	1,817,924
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,431,300	1,129,810	2,652,327	4,649,163	8,431,300	0	0	0	0	0	0	
99		GD-WA / ID / AN	24,937,937	0	0	0	0	24,937,937	0	0	24,937,937	0	0	
99		GD-OR / AS	3,808,845	0	0	0	0	0	0	0	3,808,845	0	3,808,845	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	112,548,150	0	0	79,434,233	79,434,233	0	0	23,087,002	23,087,002	0	10,026,915	
9		CD-WA / ID / AN	30,168,821	9,449,532	5,716,099	8,327,735	23,493,366	2,685,010	1,624,185	2,366,260	6,675,455	0	0	
		TOTAL ACCOUNT	179,895,053	10,579,342	8,368,426	92,411,131	111,358,899	27,622,947	1,624,185	25,453,262	54,700,394	3,808,845	10,026,915	13,835,760
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,886,038	80,996	6,778	1,798,264	1,886,038	0	0	0	0	0	0	
99		GD-WA / ID / AN	995,361	0	0	0	0	995,361	0	0	995,361	0	0	
99		GD-OR / AS	12,162	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	
7		CD-AA	88,741,419	0	0	62,631,919	62,631,919	0	0	18,203,527	18,203,527	0	7,905,973	
9		CD-WA / ID / AN	5,608,535	4,124,267	17,490	225,777	4,367,534	1,171,878	4,970	64,153	1,241,001	0	0	
		TOTAL ACCOUNT	97,501,092	4,205,263	24,268	64,655,960	68,885,491	2,167,239	4,970	18,447,407	20,619,616	12,162	7,983,823	7,995,985
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	48,323,273	23,197,584	9,695,291	15,430,398	48,323,273	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,762,899	0	0	0	0	9,418,789	2,515,238	1,828,872	13,762,899	0	0	
99		GD-OR / AS	3,990,674	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	
7		CD-AA	7,337,576	0	0	5,178,714	5,178,714	0	0	1,505,157	1,505,157	0	653,705	
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	
		TOTAL ACCOUNT	80,217,546	25,115,689	10,500,389	23,147,144	58,763,222	9,963,804	2,744,000	4,087,951	16,795,755	3,990,674	667,895	4,658,569

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,117,430	247,797	174,826	3,562,473	3,985,096	70,410	49,675	1,012,249	1,132,334	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,622,128</b>	<b>248,777</b>	<b>176,172</b>	<b>3,952,043</b>	<b>4,376,992</b>	<b>158,570</b>	<b>49,675</b>	<b>1,012,249</b>	<b>1,220,494</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,069,248	777,887	234,545	5,056,816	6,069,248	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	924,384	0	0	0	0	0	0	0	0	924,384	0	924,384	
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	
		<b>TOTAL ACCOUNT</b>	<b>29,164,919</b>	<b>787,146</b>	<b>991,154</b>	<b>14,489,369</b>	<b>16,267,669</b>	<b>1,991,989</b>	<b>520,091</b>	<b>6,772,029</b>	<b>9,284,109</b>	<b>924,384</b>	<b>2,688,757</b>	<b>3,613,141</b>	
	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	0
8		GD-AA	0	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	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>117,230</b>	<b>0</b>	<b>0</b>	<b>117,230</b>	<b>117,230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,764,825	399,113	13,580	1,352,132	1,764,825	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	150,763	0	0	0	0	55,846	0	94,917	150,763	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	
		<b>TOTAL ACCOUNT</b>	<b>3,737,679</b>	<b>399,113</b>	<b>13,580</b>	<b>2,459,159</b>	<b>2,871,852</b>	<b>55,846</b>	<b>0</b>	<b>559,827</b>	<b>615,673</b>	<b>48,404</b>	<b>201,750</b>	<b>250,154</b>	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,855,131	13,882,785	9,491,081	8,481,265	31,855,131	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	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	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	
9		CD-WA / ID / AN	1,476,780	252,374	410,182	487,457	1,150,013	71,710	116,550	138,507	326,767	0	0	
		TOTAL ACCOUNT	38,060,379	14,135,159	9,901,263	9,341,712	33,378,134	2,559,591	964,235	1,067,503	4,591,329	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,962,865	10,810,610	6,496,034	32,656,221	49,962,865	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,083,410	0	0	0	0	792,788	289,645	977	1,083,410	0	0	
99		GD-OR / AS	1,123,708	0	0	0	0	0	0	0	0	1,123,708	0	
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	
7		CD-AA	59,053,639	0	0	41,678,877	41,678,877	0	0	12,113,673	12,113,673	0	5,261,089	
9		CD-WA / ID / AN	17,970,883	7,176,231	2,909,459	3,908,775	13,994,465	2,039,070	826,700	1,110,648	3,976,418	0	0	
		TOTAL ACCOUNT	129,732,979	17,986,841	9,405,493	78,243,873	105,636,207	2,831,858	1,116,345	13,601,024	17,549,227	1,123,708	5,423,837	6,547,545
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	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	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	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	581,860,802	74,270,965	40,097,026	297,663,470	412,031,461	50,306,856	7,122,143	73,507,972	130,936,971	10,827,564	28,064,806	38,892,370

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,981,254	479,443	0	10,501,811	10,981,254	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	
		<b>TOTAL ACCOUNT</b>	<b>19,629,459</b>	<b>479,443</b>	<b>0</b>	<b>15,046,993</b>	<b>15,526,436</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,320,042</b>	<b>3,122,241</b>	<b>426,123</b>	<b>554,659</b>	<b>980,782</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,277,426	924,338	0	14,353,088	15,277,426	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	710,926	0	0	0	0	0	0	496,056	496,056	0	214,870	
7		CD-AA	115,868,272	0	0	81,777,509	81,777,509	0	0	23,768,059	23,768,059	0	10,322,704	
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	
		<b>TOTAL ACCOUNT</b>	<b>132,316,958</b>	<b>924,338</b>	<b>32,734</b>	<b>96,456,339</b>	<b>97,413,411</b>	<b>0</b>	<b>9,301</b>	<b>24,356,672</b>	<b>24,365,973</b>	<b>0</b>	<b>10,537,574</b>	<b>10,537,574</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>206,653</b>	<b>0</b>	<b>0</b>	<b>145,851</b>	<b>145,851</b>	<b>0</b>	<b>0</b>	<b>42,391</b>	<b>42,391</b>	<b>0</b>	<b>18,411</b>	<b>18,411</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,164,647</b>	<b>71,164,647</b>	<b>0</b>	<b>0</b>	<b>20,683,505</b>	<b>20,683,505</b>	<b>0</b>	<b>8,983,052</b>	<b>8,983,052</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-1A</b>
For Month Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	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	0
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,405,961</b>	<b>21,405,961</b>	<b>0</b>	<b>0</b>	<b>6,221,492</b>	<b>6,221,492</b>	<b>0</b>	<b>2,702,056</b>	<b>2,702,056</b>
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	182,071	182,071	0	0	182,071	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	1,386,245	0	0	978,384	978,384	0	0	284,360	284,360	0	123,501	123,501
9		CD-WA / ID / AN	18,921,163	14,734,477	0	0	14,734,477	4,186,686	0	0	4,186,686	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>20,489,479</b>	<b>14,916,548</b>	<b>0</b>	<b>978,384</b>	<b>15,894,932</b>	<b>4,186,686</b>	<b>0</b>	<b>284,360</b>	<b>4,471,046</b>	<b>0</b>	<b>123,501</b>	<b>123,501</b>
		<b>TOTAL</b>	<b>303,803,262</b>	<b>16,320,329</b>	<b>32,734</b>	<b>205,198,175</b>	<b>221,551,238</b>	<b>5,209,280</b>	<b>788,906</b>	<b>52,908,462</b>	<b>58,906,648</b>	<b>426,123</b>	<b>22,919,253</b>	<b>23,345,376</b>

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: <b>C-DTX-1A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Month Ended November 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,962,462)	(59,964,806)	(17,428,350)	(7,569,306)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(793,369)	(617,820)	(175,549)	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	(87,693,449)	(61,950,157)	(18,001,363)	(7,741,929)

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
<b>COMMON WORKING CAPITAL</b>
For Month Ended November 30, 2019
Average of Monthly Averages Basis

Report ID:  
**C-WKC-1A**

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,680,443	3,680,443	0	0	0	0	3,680,443
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	83	83	0	0	0	0	83
7/4	154550 Supply Chain Average Cost Variance	0	0	8	8	0	0	0	0	8
7/4	154560 Supply Chain Invoice Price Variance	0	0	77	77	0	0	0	0	77
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	29,101,721	14,506,318	0	43,608,039	28,952,053	14,377,224	149,668	129,094	0
<b>TOTAL</b>		29,101,721	14,506,318	3,680,611	47,288,650	28,952,053	14,377,224	149,668	129,094	3,680,611

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.578%	20.513%	8.909%	31.405%	27.728%	100.000%
99	Not Allocated						