

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	39,744,762	25,762,247	13,982,515
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>39,744,762</u>	<u>25,762,247</u>	<u>13,982,515</u>
G-APL	Gas Net Adjusted Rate Base	<u>557,547,739</u>	<u>391,553,303</u>	<u>165,994,436</u>
	RATE OF RETURN	<u>7.128%</u>	<u>6.579%</u>	<u>8.423%</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 August 31, 2019
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 - AMA Percent	09-01-2018 thru 08-31-2019	252,589 100.000%	167,395 66.272%	85,194 33.728%
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2018 thru 08-31-2019	13,744,386 100.000%	9,661,080 70.291%	4,083,306 29.709%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accounts 798 - 894		4,976,293	3,421,869	1,554,424
		Direct O & M Accounts 901 - 935		10,391,738	8,569,375	1,822,363
		Total		15,368,031	11,991,244	3,376,787
		Percentage		100.000%	78.027%	21.973%
		Direct Labor				
		Amount: Accounts 798 - 894		7,977,177	5,722,304	2,254,873
		Amount: Accounts 901 - 935		2,872,683	2,443,037	429,646
		Total		10,849,860	8,165,341	2,684,519
		Percentage		100.000%	75.258%	24.742%
		Total Number of Customers		251,894	167,009	84,885
		Percentage		100.000%	66.301%	33.699%
		Total Direct Plant		520,318,197	361,630,154	158,688,043
		Percentage		100.000%	69.502%	30.498%
4		Total Four Factor Allocators Percent		400.000%	289.088%	110.912%
				100.000%	72.272%	27.728%
6	Input	Actual Therms Purchased Percent	09-01-2018 thru 08-31-2019	287,769,161 100.000%	195,434,211 67.914%	92,334,950 32.086%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2019
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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%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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 August 31, 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 264,649,139 100.000%	Washington 179,359,843 67.773%	Idaho 85,289,296 32.227%	
11	Book Depreciation Percent	09-01-2018 thru 08-31-2019	25,361,388 100.000%	17,758,846 70.023%	7,602,542 29.977%	
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2018 thru 08-31-2019	655,208,102 100.000%	458,265,139 69.942%	196,942,963 30.058%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2018 thru 08-31-2019	87,346,769 100.000%	69,803,181 79.915%	17,543,588 20.085%	
14	Net Allocated Schedule M's - AMA Percent	09-01-2018 thru 08-31-2019	-24,597,213 100.000%	-16,948,703 68.905%	-7,648,510 31.095%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended August 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	132,934,155	0	132,934,155	91,024,015	0	91,024,015	41,910,140	0	41,910,140
99 4812XX	Commercial - Firm & Interruptible	59,876,448	0	59,876,448	42,411,697	0	42,411,697	17,464,751	0	17,464,751
99 4813XX	Industrial-Firm	2,353,662	0	2,353,662	1,413,475	0	1,413,475	940,187	0	940,187
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	230,068	0	230,068	203,020	0	203,020	27,048	0	27,048
99 499XXX	Unbilled Revenue	(318,295)	0	(318,295)	(254,901)	0	(254,901)	(63,394)	0	(63,394)
	TOTAL SALES TO ULTIMATE CUSTOMERS	195,076,038	0	195,076,038	134,797,306	0	134,797,306	60,278,732	0	60,278,732
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	91,678,990	0	91,678,990	61,612,614	0	61,612,614	30,066,376	0	30,066,376
4 488000	Miscellaneous Service Revenues	15,015	0	15,015	7,149	0	7,149	7,866	0	7,866
99 4893XX	Transportation Revenues	5,666,967	0	5,666,967	5,076,150	0	5,076,150	590,817	0	590,817
99 493000	Rent from Gas Property	2,731	0	2,731	2,731	0	2,731	0	0	0
4 495XXX	Other Gas Revenues	5,276,074	757,351	6,033,425	3,123,744	547,353	3,671,097	2,152,330	209,998	2,362,328
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	102,678,078	757,351	103,435,429	69,867,895	547,353	70,415,248	32,810,183	209,998	33,020,181
	TOTAL GAS REVENUES	297,754,116	757,351	298,511,467	204,665,201	547,353	205,212,554	93,088,915	209,998	93,298,913
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	149,783,393	0	149,783,393	100,880,732	0	100,880,732	48,902,661	0	48,902,661
99 808XXX	Net Natural Gas Storage Transactions	(3,124,674)	0	(3,124,674)	(1,998,052)	0	(1,998,052)	(1,126,622)	0	(1,126,622)
99 811000	Gas Used for Products Extraction	(707,746)	0	(707,746)	(472,781)	0	(472,781)	(234,965)	0	(234,965)
10 813000	Other Gas Expenses	0	1,313,054	1,313,054	0	889,896	889,896	0	423,158	423,158
99 813010	Gas Technology Institute (GTI) Expenses	119,931	0	119,931	84,078	0	84,078	35,853	0	35,853
	TOTAL PRODUCTION EXPENSES	146,070,904	1,313,054	147,383,958	98,493,977	889,896	99,383,873	47,576,927	423,158	48,000,085
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	20,641	20,641	0	14,263	14,263	0	6,378	6,378
1 824000	Other Expenses	0	708,828	708,828	0	489,800	489,800	0	219,028	219,028
1 837000	Other Equipment	0	1,836,054	1,836,054	0	1,268,713	1,268,713	0	567,341	567,341
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,565,523	2,565,523	0	1,772,776	1,772,776	0	792,747	792,747
G-DEPX	Depreciation Expense-Underground Storage	0	827,756	827,756	0	571,979	571,979	0	255,777	255,777
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	433,113	433,113	0	299,281	299,281	0	133,832	133,832
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,260,869	1,260,869	0	871,260	871,260	0	389,609	389,609
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,826,392	3,826,392	0	2,644,036	2,644,036	0	1,182,356	1,182,356

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended August 31, 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	439,440	1,650,104	2,089,544	361,167	1,159,875	1,521,042	78,273	490,229	568,502
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,586,093	1,360,897	4,946,990	2,481,675	956,588	3,438,263	1,104,418	404,309	1,508,727
3	875000	Measuring & Reg Sta Exp-General	146,327	0	146,327	90,320	0	90,320	56,007	0	56,007
3	876000	Measuring & Reg Sta Exp-Industrial	7,670	0	7,670	6,028	0	6,028	1,642	0	1,642
3	877000	Measuring & Reg Sta Exp-City Gate	103,685	0	103,685	66,986	0	66,986	36,699	0	36,699
3	878000	Meter & House Regulator Expenses	487,445	0	487,445	304,083	0	304,083	183,362	0	183,362
3	879000	Customer Installation Expenses	1,978,870	97,297	2,076,167	1,358,855	68,391	1,427,246	620,015	28,906	648,921
3	880000	Other Expenses	2,120,075	744,475	2,864,550	1,686,394	523,299	2,209,693	433,681	221,176	654,857
3	881000	Rents	993	41,301	42,294	993	29,031	30,024	0	12,270	12,270
	MAINTENANCE										
3	885000	Supervision & Engineering	197,768	7,001	204,769	73,648	4,921	78,569	124,120	2,080	126,200
3	887000	Mains	974,682	142	974,824	735,517	100	735,617	239,165	42	239,207
3	889000	Measuring & Reg Sta Exp-General	228,851	42,798	271,649	169,398	30,083	199,481	59,453	12,715	72,168
3	890000	Measuring & Reg Sta Exp-Industrial	29,460	15,845	45,305	21,713	11,138	32,851	7,747	4,707	12,454
3	891000	Measuring & Reg Sta Exp-City Gate	64,357	25,902	90,259	30,303	18,207	48,510	34,054	7,695	41,749
3	892000	Services	1,581,311	0	1,581,311	1,214,588	0	1,214,588	366,723	0	366,723
3	893000	Meters & House Regulators	1,778,225	591,101	2,369,326	1,040,586	415,491	1,456,077	737,639	175,610	913,249
3	894000	Other Equipment	19,137	234,498	253,635	18,828	164,831	183,659	309	69,667	69,976
	TOTAL DISTRIBUTION OPERATING EXP		13,744,389	4,811,361	18,555,750	9,661,082	3,381,955	13,043,037	4,083,307	1,429,406	5,512,713
G-DEPX	Depreciation Expense-Distribution		18,004,731	59,048	18,063,779	12,198,327	40,102	12,238,429	5,806,404	18,946	5,825,350
G-OTX	Taxes Other Than FIT		15,977,943	0	15,977,943	13,014,177	0	13,014,177	2,963,766	0	2,963,766
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		33,982,674	59,048	34,041,722	25,212,504	40,102	25,252,606	8,770,170	18,946	8,789,116
	TOTAL DISTRIBUTION EXPENSES		47,727,063	4,870,409	52,597,472	34,873,586	3,422,057	38,295,643	12,853,477	1,448,352	14,301,829

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For Twelve Months Ended August 31, 2019	
Average of Monthly Averages 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	119,517	119,517	0	79,206	79,206	0	40,311	40,311
2	902000	Meter Reading Expenses	1,859,474	110,150	1,969,624	1,727,345	72,999	1,800,344	132,129	37,151	169,280
2	903XXX	Customer Records & Collection Expenses	1,662,954	4,978,623	6,641,577	1,136,843	3,299,433	4,436,276	526,111	1,679,190	2,205,301
2	904000	Uncollectible Accounts	17,573	134,405	151,978	5,496	89,073	94,569	12,077	45,332	57,409
2	905000	Misc Customer Accounts	0	148,412	148,412	0	98,356	98,356	0	50,056	50,056
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,540,001	5,491,107	9,031,108	2,869,684	3,639,067	6,508,751	670,317	1,852,040	2,522,357
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,846,611	143,287	9,989,898	8,385,826	94,959	8,480,785	1,460,785	48,328	1,509,113
2	909000	Advertising	32,130	695,891	728,021	32,130	461,181	493,311	0	234,710	234,710
2	910000	Misc Customer Service & Info Exp	0	237,100	237,100	0	157,131	157,131	0	79,969	79,969
TOTAL CUSTOMER SERVICE & INFO EXP			9,878,741	1,076,278	10,955,019	8,417,956	713,271	9,131,227	1,460,785	363,007	1,823,792
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	157,108	9,093,371	9,250,479	111,183	6,571,961	6,683,144	45,925	2,521,410	2,567,335
4	921000	Office Supplies & Expenses	842	1,351,349	1,352,191	230	976,647	976,877	612	374,702	375,314
4	922000	Admin. Expenses Transferred - Credit	0	(19,243)	(19,243)	0	(13,907)	(13,907)	0	(5,336)	(5,336)
4	923000	Outside Services Employed	71,820	2,704,046	2,775,866	71,546	1,954,268	2,025,814	274	749,778	750,052
4	924000	Property Insurance Premium	0	321,014	321,014	0	232,003	232,003	0	89,011	89,011
4	925XXX	Injuries and Damages	68	832,573	832,641	23	601,717	601,740	45	230,856	230,901
4	926XXX	Employee Pensions and Benefits	2,316	528,055	530,371	2,316	381,636	383,952	0	146,419	146,419
4	928000	Regulatory Commission Expenses	781,157	309,064	1,090,221	554,843	223,367	778,210	226,314	85,697	312,011
4	930000	Miscellaneous General Expenses	37,315	1,122,635	1,159,950	24,379	811,351	835,730	12,936	311,284	324,220
4	931000	Rents	7,440	85,019	92,459	7,440	61,445	68,885	0	23,574	23,574
4	935000	Maintenance of General Plant	448,455	3,128,200	3,576,655	360,124	2,260,813	2,620,937	88,331	867,387	955,718
TOTAL ADMIN & GEN OPERATING EXP			1,506,521	19,456,083	20,962,604	1,132,084	14,061,301	15,193,385	374,437	5,394,782	5,769,219

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For Twelve Months Ended August 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,406,717	5,063,135	6,469,852	1,289,208	3,659,229	4,948,437	117,509	1,403,906	1,521,415
G-AMTX	Amortization Expense - General Plant - 303000	39,804	153,362	193,166	24,862	110,838	135,700	14,942	42,524	57,466
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	735,174	5,926,368	6,661,542	733,432	4,283,105	5,016,537	1,742	1,643,263	1,645,005
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	(2,126,313)	0	(2,126,313)	(2,126,313)	0	(2,126,313)	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	8,124	5,825	13,949	7,789	4,074	11,863	335	1,751	2,086
99 407319	AFUDC Equity DFIT Deferral	519,290	0	519,290	350,874	0	350,874	168,416	0	168,416
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	7,547	0	7,547	7,547	0	7,547	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	(629,322)	0	(629,322)	(425,780)	0	(425,780)	(203,542)	0	(203,542)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(1,841,706)	0	(1,841,706)	(1,841,706)	0	(1,841,706)	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		(1,128,296)	11,148,690	10,020,394	(1,395,834)	8,057,246	6,661,412	267,538	3,091,444	3,358,982
TOTAL ADMIN & GENERAL EXPENSES		378,225	30,604,773	30,982,998	(263,750)	22,118,547	21,854,797	641,975	8,486,226	9,128,201
TOTAL EXPENSES BEFORE FIT		207,594,934	47,182,013	254,776,947	144,391,453	33,426,874	177,818,327	63,203,481	13,755,139	76,958,620
NET OPERATING INCOME (LOSS) BEFORE FIT				43,734,520			27,394,227			16,340,293
G-FIT	FEDERAL INCOME TAX			(2,477,845)			(2,910,025)			432,180
G-FIT	DEFERRED FEDERAL INCOME TAX			6,485,091			4,554,981			1,930,110
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(17,488)			(12,976)			(4,512)
GAS NET OPERATING INCOME (LOSS)				39,744,762			25,762,247			13,982,515

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers - AMA	100.000%	66.272%	33.728%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.291%	29.709%
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-495-12A
For Twelve Months Ended August 31, 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	1,015,624	757,351	1,772,975	89,422	547,353	636,775	926,202	209,998	1,136,200
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,013,725	0	3,013,725	1,486,275	0	1,486,275
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	(2,350,318)	0	(2,350,318)	(1,827,281)	0	(1,827,281)	(523,037)	0	(523,037)
4	495329	Amortization Res Decoupling Deferral	2,695,917	0	2,695,917	2,408,031	0	2,408,031	287,886	0	287,886
4	495338	Non-Res Decoupling Deferred Rev	(201,145)	0	(201,145)	10,901	0	10,901	(212,046)	0	(212,046)
4	495339	Amortization Non-Res Decoupling	(384,004)	0	(384,004)	(571,054)	0	(571,054)	187,050	0	187,050
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			5,276,074	757,351	6,033,425	3,123,744	547,353	3,671,097	2,152,330	209,998	2,362,328

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-804-12A
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	132,860,680	0	132,860,680	90,287,391	0	90,287,391	42,573,289	0	42,573,289
1	804001	Pipeline Demand Costs	26,156,753	0	26,156,753	18,072,624	0	18,072,624	8,084,129	0	8,084,129
1	804002	Transport Variable Charges	792,121	0	792,121	547,338	0	547,338	244,783	0	244,783
6	804010	Gas Costs - Fixed Hedge	18,926	0	18,926	11,625	0	11,625	7,301	0	7,301
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	345,152	0	345,152	232,225	0	232,225	112,927	0	112,927
6	804018	Merchandise Processing Fee	117,600	0	117,600	78,505	0	78,505	39,095	0	39,095
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	4,615,486	0	4,615,486	3,108,363	0	3,108,363	1,507,123	0	1,507,123
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	15,305,303	0	15,305,303	10,387,531	0	10,387,531	4,917,772	0	4,917,772
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(25,258,237)	0	(25,258,237)	(16,639,884)	0	(16,639,884)	(8,618,353)	0	(8,618,353)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(5,170,391)	0	(5,170,391)	(5,204,986)	0	(5,204,986)	34,595	0	34,595
		TOTAL PURCHASED GAS COSTS	149,783,393	0	149,783,393	100,880,732	0	100,880,732	48,902,661	0	48,902,661

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.914%	32.086%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended August 31, 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	279,523	143,287	422,810	224,588	94,959	319,547	54,935	48,328	103,263
99	908600	Public Purpose Tariff Rider Expense Offset	9,419,527	0	9,419,527	8,013,698	0	8,013,698	1,405,829	0	1,405,829
99	908610	Limited Income Tax Refund Program	137,242	0	137,242	137,242	0	137,242	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	10,319	0	10,319	10,298	0	10,298	21	0	21
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,846,611	143,287	9,989,898	8,385,826	94,959	8,480,785	1,460,785	48,328	1,509,113

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.272%	33.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended August 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.93%	52.93%
2	Cost of Debt		5.214%	5.181%
	Total Cost of Debt		2.760%	2.742%
	Total Weighted Cost		2.760%	2.742%
G-APL	Net Rate Base	557,547,739	391,553,303	165,994,436
	Interest Deduction for FIT Calculation	15,358,438	10,806,871	4,551,567
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	298,511,467	205,212,554	93,298,913
G-OPS	Operating & Maintenance Expense	209,453,962	145,033,049	64,420,913
G-OPS	Book Deprec/Amort and Reg Amortizations	28,911,929	19,471,820	9,440,109
G-OTX	Taxes Other than FIT	16,411,056	13,313,458	3,097,598
	Net Operating Income Before FIT	43,734,520	27,394,227	16,340,293
G-INT	Less: Interest Expense	15,358,438	10,806,871	4,551,567
G-OTX	Less: Idaho ITC Deferral & Amortization	274,151	0	274,151
G-SCM	Schedule M Adjustments	(40,449,495)	(30,444,618)	(10,004,877)
	Taxable Net Operating Income	(11,799,262)	(13,857,262)	2,058,000
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,477,845)	(2,910,025)	432,180
G-DTE	Deferred FIT	6,485,091	4,554,981	1,930,110
99	411400 Amortized Investment Tax Credit	(17,488)	(12,976)	(4,512)
	Total FIT/Deferred FIT & ITC	3,989,758	1,631,980	2,357,778
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months Ended August 31, 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	20,186,427	12,029,670	32,216,097	14,245,830	8,665,253	22,911,083	5,940,597	3,364,417	9,305,014
12	997001	Contributions In Aid of Construction	0	1,333,406	1,333,406	0	932,611	932,611	0	400,795	400,795
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	196,063	196,063	0	137,130	137,130	0	58,933	58,933
99	997010	Deferred Gas Credit and Refunds	(29,284,879)	0	(29,284,879)	(21,848,283)	0	(21,848,283)	(7,436,596)	0	(7,436,596)
12	997016	Redemption Expense Amortization	0	207,103	207,103	0	144,852	144,852	0	62,251	62,251
99	997018	DSM Tariff Rider	20,013	0	20,013	133,699	0	133,699	(113,686)	0	(113,686)
12	997020	FAS87 Current Pension Accrual	0	32,199	32,199	0	22,521	22,521	0	9,678	9,678
12	997027	Customer Uncollectibles	0	(556,129)	(556,129)	0	(388,968)	(388,968)	0	(167,161)	(167,161)
99	997031	Decoupling Mechanism	(200,983)	0	(200,983)	(461,130)	0	(461,130)	260,147	0	260,147
12	997032	Interest Rate Swaps	0	573,861	573,861	0	401,370	401,370	0	172,491	172,491
12	997035	Leases	0	2,323	2,323	0	1,679	1,679	0	644	644
12	997048	AFUDC	0	2,899,058	2,899,058	0	2,027,659	2,027,659	0	871,399	871,399
12	997049	Tax Depreciation	0	(35,267,613)	(35,267,613)	0	(24,666,874)	(24,666,874)	0	(10,600,739)	(10,600,739)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	49,218	0	49,218	49,197	0	49,197	21	0	21
12	997080	Book Transportation Depreciation	0	3,577,309	3,577,309	0	2,502,041	2,502,041	0	1,075,268	1,075,268
12	997081	Deferred Compensation	0	23,431	23,431	0	16,388	16,388	0	7,043	7,043
4	997082	Meal Disallowances	0	152,946	152,946	0	110,537	110,537	0	42,409	42,409
12	997083	Paid Time Off	0	82,195	82,195	0	57,489	57,489	0	24,706	24,706
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	(8,024,933)	(8,024,933)	0	(5,612,799)	(5,612,799)	0	(2,412,134)	(2,412,134)
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	(1,410,965)	0	(1,410,965)	(1,410,965)	0	(1,410,965)	0	0	0
99	997107	MDM System	(2,362,795)	0	(2,362,795)	(2,362,795)	0	(2,362,795)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(1,058,779)	0	(1,058,779)	14,689	0	14,689	(1,073,468)	0	(1,073,468)
99	997109	Tax Reform Amortization	(2,071,680)	0	(2,071,680)	(2,070,462)	0	(2,070,462)	(1,218)	0	(1,218)
99	997110	FISERVE	(629,012)	0	(629,012)	(425,568)	0	(425,568)	(203,444)	0	(203,444)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(172,415)	(172,415)	0	(74,097)	(74,097)
12	997112	AFUDC Equity Tax Flow Through	0	(1,200,584)	(1,200,584)	0	(839,712)	(839,712)	0	(360,872)	(360,872)
12	997113	AFUDC Equity CWIP	0	(387,503)	(387,503)	0	(271,027)	(271,027)	0	(116,476)	(116,476)
12	997114	AFUDC Debt CWIP	0	(23,504)	(23,504)	0	(16,439)	(16,439)	0	(7,065)	(7,065)
12	997115	AFUDC Equity DFIR Deferral	519,290	0	519,290	350,874	0	350,874	168,416	0	168,416
TOTAL SCHEDULE M ADJUSTMENTS			(8,941,204)	(24,597,214)	(40,449,495)	(13,495,914)	(16,948,704)	(30,444,618)	(2,356,367)	(7,648,510)	(10,004,877)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers - AMA	100.000%	66.272%	33.728%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.914%	32.086%
G-ALL	11	Book Depreciation	100.000%	70.023%	29.977%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.942%	30.058%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended August 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(471,024)	(329,444)	(141,580)
99	410100	Deferred Federal Income Tax Exp	6,972,596	4,899,055	2,073,541
		SUBTOTAL	6,501,572	4,569,611	1,931,961
12	411100	Deferred Federal Income Tax Expense - Allocated	(6,146)	(4,299)	(1,847)
99	411100	Deferred Federal Income Tax Exp	(10,335)	(10,331)	(4)
		SUBTOTAL	(16,481)	(14,630)	(1,851)
		Total Deferred Federal Income Tax Expense	6,485,091	4,554,981	1,930,110

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.942%	30.058%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	433,113	433,113	0	299,281	299,281	0	133,832	133,832
		TOTAL UNDERGROUND STORAGE TAX	0	433,113	433,113	0	299,281	299,281	0	133,832	133,832
		DISTRIBUTION									
99	408110	State Excise Tax	5,234,899	0	5,234,899	5,234,899	0	5,234,899	0	0	0
99	408120	Municipal Occupation & License Tax	5,968,158	0	5,968,158	4,895,570	0	4,895,570	1,072,588	0	1,072,588
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	4,554,736	0	4,554,736	2,883,708	0	2,883,708	1,671,028	0	1,671,028
99	409100	State Income Tax	(54,001)	0	(54,001)	0	0	0	(54,001)	0	(54,001)
99	411410	State Income Tax-ITC Deferred	290,124	0	290,124	0	0	0	290,124	0	290,124
99	411420	State Income Tax-ITC Amortization	(15,973)	0	(15,973)	0	0	0	(15,973)	0	(15,973)
		TOTAL DISTRIBUTION TAX	15,977,943	0	15,977,943	13,014,177	0	13,014,177	2,963,766	0	2,963,766
		TOTAL TAXES OTHER THAN FIT	15,977,943	433,113	16,411,056	13,014,177	299,281	13,313,458	2,963,766	133,832	3,097,598

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 August 31, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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	2,311,078	4,113,277	1,022,594	1,670,262	2,692,856	779,605	640,816	1,420,421
4	3031XX	Misc Intangible IT Plant (3031XX)	3,656,172	47,677,035	51,333,207	3,646,871	34,457,148	38,104,019	9,301	13,219,887	13,229,188
TOTAL INTANGIBLE PLANT			5,458,371	49,988,113	55,446,484	4,669,465	36,127,410	40,796,875	788,906	13,860,703	14,649,609
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	2,802,777	2,802,777	0	1,936,719	1,936,719	0	866,058	866,058
1	352XXX	Wells	0	19,503,566	19,503,566	0	13,476,964	13,476,964	0	6,026,602	6,026,602
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	12,926,292	12,926,292	0	8,932,068	8,932,068	0	3,994,224	3,994,224
1	355000	Measuring & Regulating Equipment	0	1,597,048	1,597,048	0	1,103,560	1,103,560	0	493,488	493,488
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,873,903	2,873,903	0	1,985,867	1,985,867	0	888,036	888,036
TOTAL UNDERGROUND STORAGE PLANT			0	42,431,269	42,431,269	0	29,345,786	29,345,786	0	13,085,483	13,085,483
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	421,051	0	421,051	312,871	0	312,871	108,180	0	108,180
6	375000	Structures & Improvements	1,243,806	0	1,243,806	804,386	0	804,386	439,420	0	439,420
6	376000	Mains	363,538,705	2,518,670	366,057,375	240,569,604	1,710,530	242,280,134	122,969,101	808,140	123,777,241
6	378000	Measuring & Reg Station Equip-General	6,403,719	0	6,403,719	4,042,126	0	4,042,126	2,361,593	0	2,361,593
6	379000	Measuring & Reg Station Equip-City Gate	6,347,161	0	6,347,161	1,880,580	0	1,880,580	4,466,581	0	4,466,581
6	380000	Services	262,202,003	0	262,202,003	180,688,815	0	180,688,815	81,513,188	0	81,513,188
6	381XXX	Meters	87,363,268	0	87,363,268	59,332,515	0	59,332,515	28,030,753	0	28,030,753
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	3,702,409	0	3,702,409	2,763,642	0	2,763,642	938,767	0	938,767
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			731,310,717	2,518,670	733,829,387	490,458,464	1,710,530	492,168,994	240,852,253	808,140	241,660,393
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,057,712	2,169,985	5,227,697	2,960,967	1,568,292	4,529,259	96,745	601,693	698,438
4	390XXX	Structures & Improvements	23,291,075	25,188,420	48,479,495	21,640,909	18,204,175	39,845,084	1,650,166	6,984,245	8,634,411
4	391XXX	Office Furniture & Equipment	1,850,527	16,796,028	18,646,555	1,834,218	12,138,825	13,973,043	16,309	4,657,203	4,673,512
4	392XXX	Transportation Equipment	12,597,368	4,009,845	16,607,213	9,835,330	2,897,995	12,733,325	2,762,038	1,111,850	3,873,888
4	393000	Stores Equipment	206,740	977,120	1,183,860	158,654	706,184	864,838	48,086	270,936	319,022
4	394000	Tools, Shop & Garage Equipment	2,335,330	6,522,290	8,857,620	1,835,745	4,713,789	6,549,534	499,585	1,808,501	2,308,086
4	395XXX	Laboratory Equipment	25,580	524,813	550,393	25,580	379,293	404,873	0	145,520	145,520
4	396XXX	Power Operated Equipment	3,400,319	1,062,753	4,463,072	2,456,005	768,073	3,224,078	944,314	294,680	1,238,994
4	397XXX	Communications Equipment	3,458,812	13,544,620	17,003,432	2,213,415	9,788,968	12,002,383	1,245,397	3,755,652	5,001,049
4	398000	Miscellaneous Equipment	1,897	112,620	114,517	0	81,393	81,393	1,897	31,227	33,124
TOTAL GENERAL PLANT			50,225,360	70,908,494	121,133,854	42,960,823	51,246,987	94,207,810	7,264,537	19,661,507	26,926,044

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	786,994,448	165,846,546	952,840,994	538,088,752	118,430,713	656,519,465	248,905,696	47,415,833	296,321,529
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,571,365)	(16,571,365)	0	(11,450,813)	(11,450,813)	0	(5,120,552)	(5,120,552)
G-ADEP		Distribution Plant	(229,241,830)	(1,802,831)	(231,044,661)	(149,371,985)	(1,224,375)	(150,596,360)	(79,869,845)	(578,456)	(80,448,301)
G-ADEP		General Plant	(12,277,339)	(21,509,746)	(33,787,085)	(8,859,105)	(15,545,524)	(24,404,629)	(3,418,234)	(5,964,222)	(9,382,456)
		TOTAL ACCUMULATED DEPRECIATION	(241,519,169)	(39,883,942)	(281,403,111)	(158,231,090)	(28,220,712)	(186,451,802)	(83,288,079)	(11,663,230)	(94,951,309)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(324,117)	(693,917)	(1,018,034)	(220,296)	(501,508)	(721,804)	(103,821)	(192,409)	(296,230)
G-AAMT		Misc IT Intangible Plant - 3031XX	(338,610)	(14,863,110)	(15,201,720)	(331,922)	(10,741,866)	(11,073,788)	(6,688)	(4,121,244)	(4,127,932)
G-AAMT		Underground Storage	0	(10,029)	(10,029)	0	(6,930)	(6,930)	0	(3,099)	(3,099)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(662,727)	(15,567,056)	(16,229,783)	(552,218)	(11,250,304)	(11,802,522)	(110,509)	(4,316,752)	(4,427,261)
		TOTAL ACCUMULATED DEPR/AMORT	(242,181,896)	(55,450,998)	(297,632,894)	(158,783,308)	(39,471,016)	(198,254,324)	(83,398,588)	(15,979,982)	(99,378,570)
		NET GAS UTILITY PLANT before DFIT	544,812,552	110,395,548	655,208,100	379,305,444	78,959,697	458,265,141	165,507,108	31,435,851	196,942,959
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,219,674)	(110,219,674)	0	(77,089,844)	(77,089,844)	0	(33,129,830)	(33,129,830)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(18,205,367)	(18,205,367)	0	(13,153,409)	(13,153,409)	0	(5,051,958)	(5,051,958)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(187,695)	(187,695)	0	(135,651)	(135,651)	0	(52,044)	(52,044)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(53,129)	(53,129)	0	(38,397)	(38,397)	0	(14,732)	(14,732)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(379,832)	(379,832)	0	(265,662)	(265,662)	0	(114,170)	(114,170)
		TOTAL ACCUMULATED DFIT	0	(129,045,697)	(129,045,697)	0	(90,682,963)	(90,682,963)	0	(38,362,734)	(38,362,734)
		NET GAS UTILITY PLANT	544,812,552	(18,650,149)	526,162,403	379,305,444	(11,723,266)	367,582,178	165,507,108	(6,926,883)	158,580,225

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%	67.914%	32.086%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.942%	30.058%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended August 31, 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	544,812,552	(18,650,149)	526,162,403	379,305,444	(11,723,266)	367,582,178	165,507,108	(6,926,883)	158,580,225
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(106,550)	0	(106,550)	(106,550)	0	(106,550)	0	0	0
4	182311	Regulatory Asset - AFUDC	138,859	44,851	183,710	127,172	32,415	159,587	11,687	12,436	24,123
4	182318	Accumulated Amortization - AFUDC	(4,067)	(2,896)	(6,963)	(3,963)	(2,092)	(6,055)	(104)	(804)	(908)
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	8,715,263	8,715,263	0	6,022,247	6,022,247	0	2,693,016	2,693,016
4	252000	Customer Advances	(2,779)	18	(2,761)	0	13	13	(2,779)	5	(2,774)
99	235199	Customer Deposits	(560,160)	0	(560,160)	(560,160)	0	(560,160)	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	9,940,547	0	9,940,547	9,940,547	0	9,940,547	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,087,515)	0	(2,087,515)	(2,087,515)	0	(2,087,515)	0	0	0
C-WKC		Working Capital	9,578,701	0	9,578,701	6,648,846	0	6,648,846	2,929,855		2,929,855
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	16,897,036	14,488,300	31,385,336	13,958,377	10,012,748	23,971,125	2,938,659	4,475,552	7,414,211
		NET RATE BASE	561,709,588	(4,161,849)	557,547,739	393,263,821	(1,710,518)	391,553,303	168,445,767	(2,451,331)	165,994,436

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-12A
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	6,162,950	6,162,950											
Steam (ED-ID)	1,754,894	1,754,894											
Steam (ED-WA)	1,721,672	1,721,672											
Hydro (ED-AN)	13,176,097	13,176,097											
Other (ED-AN)	10,270,014	10,270,014											
Total Electric Production	33,085,627	33,085,627											
Electric Transmission													
ED-AN	13,911,246	13,911,246											
ED-ID	408,374	408,374											
ED-WA	210,367	210,367											
Total Electric Transmission	14,529,987	14,529,987											
Electric Distribution													
ED-AN	65,596	65,596											
ED-ID	17,366,070	17,366,070											
ED-WA	31,780,378	31,780,378											
Total Electric Distribution	49,212,044	49,212,044											
Gas Underground Storage													
1 GD-AN	827,756		827,756		827,756	827,756		571,979	571,979		255,777	255,777	
GD-OR	128,047			128,047									
Total Gas Underground Storage	955,803		827,756	128,047	827,756	827,756		571,979	571,979		255,777	255,777	
Gas Distribution													
6 GD-AN	59,048		59,048			59,048		40,102	40,102		18,946	18,946	
GD-ID	5,806,404		5,806,404		5,806,404	5,806,404				5,806,404		5,806,404	
GD-WA	12,198,327		12,198,327		12,198,327	12,198,327	12,198,327		12,198,327				
GD-OR	8,322,701			8,322,701									
Total Gas Distribution	26,386,480		18,063,779	8,322,701	18,004,731	59,048	18,063,779	12,198,327	40,102	12,238,429	5,806,404	18,946	5,825,350
General Plant													
ED-AN	2,586,519	2,586,519											
ED-ID	354,156	354,156											
ED-WA	657,587	657,587											
7,4 CD-AA	22,207,163	15,673,371	4,555,356	1,978,436	4,555,356	4,555,356		3,292,247	3,292,247		1,263,109	1,263,109	
9,4 CD-AN	999,567	778,393	221,174		221,174	221,174		159,847	159,847		61,327	61,327	
9 CD-ID	397,967	309,909	88,058		88,058	88,058				88,058		88,058	
9 CD-WA	1,516,800	1,181,178	335,622		335,622	335,622	335,622		335,622				
8,4 GD-AA	369,422		257,768	111,654	257,768	257,768		186,294	186,294		71,474	71,474	
4 GD-AN	28,837		28,837		28,837	28,837		20,841	20,841		7,996	7,996	
GD-ID	29,451		29,451		29,451	29,451				29,451		29,451	
GD-WA	953,586		953,586		953,586	953,586		953,586	953,586				
GD-OR	203,144			203,144									
Total General Plant	30,304,199	21,541,113	6,469,852	2,293,234	1,406,717	5,063,135	6,469,852	1,289,208	3,659,229	4,948,437	117,509	1,403,906	1,521,415
Total Depreciation Expense	154,474,140	118,368,771	25,361,387	10,743,982	19,411,448	5,949,939	25,361,387	13,487,535	4,271,310	17,758,845	5,923,913	1,678,629	7,602,542

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-12A	
For Twelve Months Ended August 31, 2019			
Average of Monthly Averages Basis			

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.914%	32.086%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	235,274	235,274											
Total Production/Transmission		1,153,674	1,153,674											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	7,560	7,560											
Total Distribution		31,713	31,713											
General Plant - 303000														
7,4	CD-AA	737,139	520,258	151,209	65,672		151,209	151,209		109,282	109,282		41,927	41,927
9,4	CD-AN	9,729	7,576	2,153			2,153	2,153		1,556	1,556		597	597
	GD-ID	14,942		14,942		14,942		14,942				14,942		14,942
	GD-WA	24,862		24,862		24,862		24,862	24,862		24,862			
	GD-OR	8,068			8,068									
Total General Plant - 303000		794,740	527,834	193,166	73,740	39,804	153,362	193,166	24,862	110,838	135,700	14,942	42,524	57,466
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	28,360,680	20,016,401	5,817,626	2,526,653		5,817,626	5,817,626		4,204,515	4,204,515		1,613,111	1,613,111
9,4	CD-AN	61,546	47,928	13,618			13,618	13,618		9,842	9,842		3,776	3,776
9,4	CD-ID	7,872	6,130	1,742		1,742		1,742				1,742		1,742
9,4	CD-WA	3,314,646	2,581,214	733,432		733,432		733,432	733,432		733,432			0
	ED-AN	2,587,690	2,587,690											
	ED-ID	0	0											
	ED-WA	366,933	366,933											
8,4	GD-AA	136,328		95,124	41,204		95,124	95,124		68,748	68,748		26,376	26,376
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		34,835,695	25,606,296	6,661,542	2,567,857	735,174	5,926,368	6,661,542	733,432	4,283,105	5,016,537	1,742	1,643,263	1,645,005
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0	0	0	0	0	0	0	0	0	0	0	0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	47,786	47,786											
	GD-OR	0			0									
Total General Plant- 390200, 396200		47,786	47,786	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense		36,863,608	27,367,303	6,854,708	2,641,597	774,978	6,079,730	6,854,708	758,294	4,393,943	5,152,237	16,684	1,685,787	1,702,471

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(217,254,213)	(217,254,213)											
Steam (ED-ID)	(31,172,176)	(31,172,176)											
Steam (ED-WA)	(58,457,857)	(58,457,857)											
Hydro (ED-AN)	(137,731,289)	(137,731,289)											
Other (ED-AN)	(130,078,425)	(130,078,425)											
Total Electric Production	(574,693,960)	(574,693,960)											
Electric Transmission													
ED-AN	(211,769,218)	(211,769,218)											
ED-ID	(3,043,910)	(3,043,910)											
ED-WA	(5,624,234)	(5,624,234)											
Total Electric Transmission	(220,437,362)	(220,437,362)											
Electric Distribution													
ED-AN	(192,627)	(192,627)											
ED-ID	(220,358,974)	(220,358,974)											
ED-WA	(352,738,827)	(352,738,827)											
Total Electric Distribution	(573,290,428)	(573,290,428)											
Gas Underground Storage													
1 GD-AN	(16,571,365)		(16,571,365)			(16,571,365)	(16,571,365)		(11,450,813)	(11,450,813)		(5,120,552)	(5,120,552)
GD-OR	(1,180,554)			(1,180,554)									
Total Gas Underground Storage	(17,751,919)		(16,571,365)	(1,180,554)		(16,571,365)	(16,571,365)		(11,450,813)	(11,450,813)		(5,120,552)	(5,120,552)
Gas Distribution													
6 GD-AN	(1,802,831)		(1,802,831)			(1,802,831)	(1,802,831)		(1,224,375)	(1,224,375)		(578,456)	(578,456)
GD-ID	(79,869,845)		(79,869,845)		(79,869,845)	(79,869,845)					(79,869,845)		(79,869,845)
GD-WA	(149,371,985)		(149,371,985)		(149,371,985)	(149,371,985)	(149,371,985)			(149,371,985)			
GD-OR	(113,074,879)			(113,074,879)									
Total Gas Distribution	(344,119,540)		(231,044,661)	(113,074,879)	(229,241,830)	(1,802,831)	(231,044,661)	(149,371,985)	(1,224,375)	(150,596,360)	(79,869,845)	(578,456)	(80,448,301)
General Plant													
ED-AN	(43,168,486)	(43,168,486)											
ED-ID	(10,761,947)	(10,761,947)											
ED-WA	(20,479,039)	(20,479,039)											
7,4 CD-AA	(69,159,066)	(48,811,086)	(14,186,599)	(6,161,381)		(14,186,599)	(14,186,599)		(10,252,939)	(10,252,939)		(3,933,660)	(3,933,660)
9,4 CD-AN	(12,135,026)	(9,449,909)	(2,685,117)			(2,685,117)	(2,685,117)		(1,940,588)	(1,940,588)		(744,529)	(744,529)
9 CD-ID	(6,220,735)	(4,844,273)	(1,376,462)		(1,376,462)	(1,376,462)					(1,376,462)		(1,376,462)
9 CD-WA	(4,793,500)	(3,732,842)	(1,060,658)		(1,060,658)	(1,060,658)	(1,060,658)			(1,060,658)			
8,4 GD-AA	(2,127,531)		(1,484,506)	(643,025)		(1,484,506)	(1,484,506)		(1,072,882)	(1,072,882)		(411,624)	(411,624)
4 GD-AN	(3,153,524)		(3,153,524)			(3,153,524)	(3,153,524)		(2,279,115)	(2,279,115)		(874,409)	(874,409)
GD-ID	(2,041,772)		(2,041,772)		(2,041,772)	(2,041,772)					(2,041,772)		(2,041,772)
GD-WA	(7,798,447)		(7,798,447)		(7,798,447)	(7,798,447)		(7,798,447)		(7,798,447)			
GD-OR	(4,710,508)			(4,710,508)									
Total General Plant	(186,549,581)	(141,247,582)	(33,787,085)	(11,514,914)	(12,277,339)	(21,509,746)	(33,787,085)	(8,859,105)	(15,545,524)	(24,404,629)	(3,418,234)	(5,964,222)	(9,382,456)
Total Accumulated Depreciation	(1,916,842,790)	(1,509,669,332)	(281,403,111)	(125,770,347)	(241,519,169)	(39,883,942)	(281,403,111)	(158,231,090)	(28,220,712)	(186,451,802)	(83,288,079)	(11,663,230)	(94,951,309)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7 Elec/Gas North/Oregon 4-Factor		70.578%	20.513%	8.909%	Page 1 of 21	System Contract Demand			69.100%	10/24/2019 12:51 PM			

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED DEPRECIATION		G-ADEP-12A	
For Twelve Months Ended August 31, 2019			
Average of Monthly Averages Basis			

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.914%	32.086%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(12,131,221)	(12,131,221)											
Misc Intangible Plt (303000)	ED-AN	(1,888,168)	(1,888,168)											
Total Production/Transmission		(14,019,389)	(14,019,389)											
Distribution														
Franchises (302000)	ED-WA	(221,720)	(221,720)											
Misc Intangible Plt (303000)	ED-WA	(43,903)	(43,903)											
Total Distribution		(265,623)	(265,623)											
General Plant - 303000														
7,4	CD-AA	(3,266,193)	(2,305,214)	(669,994)	(290,985)		(669,994)	(669,994)		(484,218)	(484,218)		(185,776)	(185,776)
9,4	CD-AN	(108,118)	(84,195)	(23,923)			(23,923)	(23,923)		(17,290)	(17,290)		(6,633)	(6,633)
	GD-ID	(103,821)		(103,821)			(103,821)	(103,821)				(103,821)		(103,821)
	GD-WA	(220,296)		(220,296)			(220,296)	(220,296)	(220,296)		(220,296)			
	GD-OR	(98,099)			(98,099)									
Total General Plant - 303000		(3,796,527)	(2,389,409)	(1,018,034)	(389,084)	(324,117)	(693,917)	(1,018,034)	(220,296)	(501,508)	(721,804)	(103,821)	(192,409)	(296,230)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(70,594,519)	(49,824,201)	(14,481,053)	(6,289,265)		(14,481,053)	(14,481,053)		(10,465,746)	(10,465,746)		(4,015,307)	(4,015,307)
9,4	CD-AN	(35,975)	(28,015)	(7,960)			(7,960)	(7,960)		(5,753)	(5,753)		(2,207)	(2,207)
9	CD-ID	(30,227)	(23,539)	(6,688)		(6,688)	(6,688)	(6,688)				(6,688)		(6,688)
9	CD-WA	(1,500,077)	(1,168,155)	(331,922)		(331,922)	(331,922)	(331,922)	(331,922)		(331,922)		0	0
	ED-AN	(4,481,332)	(4,481,332)											
	ED-ID	0	0											
	ED-WA	(1,978,975)	(1,978,975)											
8,4	GD-AA	(536,140)		(374,097)	(162,043)		(374,097)	(374,097)		(270,367)	(270,367)		(103,730)	(103,730)
4	GD-AN	0		0		0	0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(79,157,245)	(57,504,217)	(15,201,720)	(6,451,308)	(338,610)	(14,863,110)	(15,201,720)	(331,922)	(10,741,866)	(11,073,788)	(6,688)	(4,121,244)	(4,127,932)
Gas Underground Storage														
1	GD-AN	(10,029)		(10,029)			(10,029)	(10,029)		(6,930)	(6,930)		(3,099)	(3,099)
Total Gas Underground Storage		(10,029)		(10,029)			(10,029)	(10,029)		(6,930)	(6,930)		(3,099)	(3,099)
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(152,905)	(152,905)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0		0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(152,905)	(152,905)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(97,401,718)	(74,331,543)	(16,229,783)	(6,840,392)	(662,727)	(15,567,056)	(16,229,783)	(552,218)	(11,250,304)	(11,802,522)	(110,509)	(4,316,752)	(4,427,261)

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-12A
For Twelve Months Ended August 31, 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	500,289	115,236	362,279	22,774	500,289	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,758,282	0	0	0	0	2,758,282	0	0	0	2,758,282	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	1,948,403	713,321	340,480	463,479	1,517,280	202,684	96,745	131,694	431,123	0	0	0	
		TOTAL ACCOUNT	15,992,099	828,557	702,759	7,499,293	9,030,609	2,960,966	96,745	2,169,985	5,227,696	848,544	885,250	1,733,794	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,335,208	1,105,287	2,581,907	4,648,014	8,335,208	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,291,731	0	0	0	0	19,291,731	0	0	0	19,291,731	0	0	
99		GD-OR / AS	3,755,315	0	0	0	0	0	0	0	0	3,755,315	0	3,755,315	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	111,319,207	0	0	78,566,870	78,566,870	0	0	22,834,909	22,834,909	0	9,917,428	9,917,428	
9		CD-WA / ID / AN	28,710,881	8,267,619	5,807,539	8,282,867	22,358,025	2,349,179	1,650,166	2,353,511	6,352,856	0	0	0	
		TOTAL ACCOUNT	171,412,342	9,372,906	8,389,446	91,497,751	109,260,103	21,640,910	1,650,166	25,188,420	48,479,496	3,755,315	9,917,428	13,672,743	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,410,563	457,222	814	1,952,527	2,410,563	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	732,998	0	0	0	0	732,998	0	0	0	732,998	0	0	
99		GD-OR / AS	1,846	0	0	0	0	0	0	0	0	1,846	0	1,846	
8		GD-AA	326,354	0	0	0	0	0	0	227,717	227,717	0	98,637	98,637	
7		CD-AA	80,547,032	0	0	56,848,484	56,848,484	0	0	16,522,613	16,522,613	0	7,175,935	7,175,935	
9		CD-WA / ID / AN	5,257,049	3,875,595	57,398	160,829	4,093,822	1,101,220	16,309	45,698	1,163,227	0	0	0	
		TOTAL ACCOUNT	89,275,842	4,332,817	58,212	58,961,840	63,352,869	1,834,218	16,309	16,796,028	18,646,555	1,846	7,274,572	7,276,418	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	46,686,937	22,373,737	9,410,994	14,902,206	46,686,937	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,615,637	0	0	0	0	9,274,450	2,540,210	1,800,977	13,615,637	0	0	0	
99		GD-OR / AS	3,882,456	0	0	0	0	0	0	0	0	3,882,456	0	3,882,456	
8		GD-AA	44,663	0	0	0	0	0	0	31,164	31,164	0	13,499	13,499	
7		CD-AA	7,301,042	0	0	5,152,929	5,152,929	0	0	1,497,663	1,497,663	0	650,450	650,450	
9		CD-WA / ID / AN	6,610,701	1,973,941	780,694	2,393,316	5,147,951	560,880	221,828	680,042	1,462,750	0	0	0	
		TOTAL ACCOUNT	78,141,436	24,347,678	10,191,688	22,448,451	56,987,817	9,835,330	2,762,038	4,009,846	16,607,214	3,882,456	663,949	4,546,405	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended August 31, 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	391,696	4,536	6,227	380,933	391,696	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	4,951,865	248,093	169,233	3,438,840	3,856,166	70,494	48,086	977,119	1,095,699	0	0	0	
		TOTAL ACCOUNT	5,456,363	252,629	175,460	3,819,773	4,247,862	158,654	48,086	977,119	1,183,859	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,510,933	730,785	216,833	4,563,315	5,510,933	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,501,347	0	0	0	0	1,832,809	284,586	383,952	2,501,347	0	0	0	
99		GD-OR / AS	863,220	0	0	0	0	0	0	0	0	863,220	0	863,220	
8		GD-AA	4,871,844	0	0	0	0	0	0	3,399,378	3,399,378	0	1,472,466	1,472,466	
7		CD-AA	13,166,498	0	0	9,292,651	9,292,651	0	0	2,700,844	2,700,844	0	1,173,003	1,173,003	
9		CD-WA / ID / AN	1,157,193	10,333	756,661	134,147	901,141	2,936	214,999	38,117	256,052	0	0	0	
		TOTAL ACCOUNT	28,071,035	741,118	973,494	13,990,113	15,704,725	1,835,745	499,585	6,522,291	8,857,621	863,220	2,645,469	3,508,689	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	114,547	0	0	114,547	114,547	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	114,547	0	0	114,547	114,547	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,430,238	340,363	14,344	1,075,531	1,430,238	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	119,935	0	0	0	0	25,580	0	94,355	119,935	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	188,720	0	0	0	0	0	0	131,681	131,681	0	57,039	57,039	
7		CD-AA	1,455,628	0	0	1,027,353	1,027,353	0	0	298,593	298,593	0	129,682	129,682	
9		CD-WA / ID / AN	830	0	0	646	646	0	0	184	184	0	0	0	
		TOTAL ACCOUNT	3,236,268	340,363	14,344	2,103,530	2,458,237	25,580	0	524,813	550,393	40,917	186,721	227,638	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended August 31, 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	32,183,530	14,136,236	9,496,370	8,550,924	32,183,530	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	
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	1,365,287	252,374	340,074	470,742	1,063,190	71,710	96,629	133,758	302,097	0	0	
		TOTAL ACCOUNT	38,173,699	14,388,610	9,836,444	9,394,656	33,619,710	2,456,005	944,314	1,062,754	4,463,073	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	59,896,940	11,869,513	6,888,219	41,139,208	59,896,940	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,199,045	0	0	0	0	787,333	411,712	0	1,199,045	0	0	
99		GD-OR / AS	1,162,479	0	0	0	0	0	0	0	0	1,162,479	0	
8		GD-AA	920,502	0	0	0	0	0	0	642,289	642,289	0	278,213	
7		CD-AA	53,710,612	0	0	37,907,876	37,907,876	0	0	11,017,658	11,017,658	0	4,785,078	
9		CD-WA / ID / AN	18,730,236	5,018,902	2,934,042	6,632,853	14,585,797	1,426,081	833,685	1,884,673	4,144,439	0	0	
		TOTAL ACCOUNT	135,619,814	16,888,415	9,822,261	85,679,937	112,390,613	2,213,414	1,245,397	13,544,620	17,003,431	1,162,479	5,063,291	6,225,770
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	178,002	0	6,846	171,156	178,002	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	549,021	0	0	387,488	387,488	0	0	112,621	112,621	0	48,912	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	737,963	0	13,522	558,644	572,166	0	1,897	112,621	114,518	2,367	48,912	51,279
		TOTAL GENERAL PLANT	566,231,408	71,493,093	40,177,630	296,068,535	407,739,258	42,960,822	7,264,537	70,908,497	121,133,856	10,625,620	26,732,674	37,358,294

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended August 31, 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	10,887,983	412,890	0	10,475,093	10,887,983	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	11,057,080	0	0	7,803,866	7,803,866	0	0	2,268,139	2,268,139	0	985,075	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,367,443	412,890	0	18,430,078	18,842,968	1,022,594	779,605	2,311,078	4,113,277	426,123	985,075	1,411,198
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,136,515	2,145,444	0	12,991,071	15,136,515	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	689,789	0	0	0	0	0	0	481,307	481,307	0	208,482	
7		CD-AA	95,208,764	0	0	67,196,441	67,196,441	0	0	19,530,174	19,530,174	0	8,482,149	
9		CD-WA / ID / AN	334,131	0	32,734	227,464	260,198	0	9,301	64,632	73,933	0	0	
		TOTAL ACCOUNT	111,369,199	2,145,444	32,734	80,414,976	82,593,154	0	9,301	20,076,113	20,085,414	0	8,690,631	8,690,631
	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	1,193,287	0	0	842,198	842,198	0	0	244,779	244,779	0	106,310	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,193,287	0	0	842,198	842,198	0	0	244,779	244,779	0	106,310	106,310
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,199,326	0	0	1,552,240	1,552,240	0	0	451,148	451,148	0	195,938	195,938
9		CD-WA / ID / AN	16,481,543	12,834,672	0	12,834,672	12,834,672	3,646,871	0	0	3,646,871	0	0	0
		TOTAL ACCOUNT	18,680,869	12,834,672	0	1,552,240	14,386,912	3,646,871	0	451,148	4,098,019	0	195,938	195,938
	TOTAL		286,771,511	15,393,006	32,734	193,810,100	209,235,840	4,669,465	788,906	49,988,115	55,446,486	426,123	21,663,062	22,089,185

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-12A
For Twelve Months Ended August 31, 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	(87,919,010)	(62,051,479)	(18,034,826)	(7,832,705)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(770,733)	(600,193)	(170,540)	0
7	282919 CD-AA	(915,007)	(645,794)	(187,695)	(81,518)
7	283750 CD-AA	(259,000)	(182,797)	(53,129)	(23,074)
	Total	(89,863,750)	(63,480,263)	(18,446,190)	(7,937,297)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended August 31, 2019
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	3,556,465	3,556,465	0	0	0	0	3,556,465
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	829	829	0	0	0	0	829
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,272)	(3,272)	0	0	0	0	(3,272)
7/4	154560 Supply Chain Invoice Price Variance	0	0	15	15	0	0	0	0	15
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	55,534,180	26,617,174	0	82,151,354	48,885,334	23,687,319	6,648,846	2,929,855	0
TOTAL		55,534,180	26,617,174	3,554,037	85,705,391	48,885,334	23,687,319	6,648,846	2,929,855	3,554,037

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%