

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	38,482,563	24,468,608	14,013,955
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>38,482,563</u>	<u>24,468,608</u>	<u>14,013,955</u>
G-APL	Gas Net Adjusted Rate Base	<u>573,381,646</u>	<u>403,115,005</u>	<u>170,266,641</u>
	RATE OF RETURN	<u>6.712%</u>	<u>6.070%</u>	<u>8.231%</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 November 30, 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	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers - AMA Percent	12-01-2018 thru 11-30-2019	253,941 100.000%	168,242 66.252%	85,699 33.748%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2018 thru 11-30-2019	13,810,668 100.000%	9,815,271 71.070%	3,995,397 28.930%
	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	12-01-2018 thru 11-30-2019	301,033,418 100.000%	205,124,173 68.140%	95,909,245 31.860%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2019
Average of Monthly Averages Basis

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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2019
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2019

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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)		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	12-01-2018 thru 11-30-2019	25,767,537 100.000%	18,090,313 70.206%	7,677,224 29.794%	
12	Net Gas Plant (before ADFIT) - AMA Percent	11-01-2018 thru 11-30-2019	672,832,019 100.000%	471,387,980 70.060%	201,444,039 29.940%	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2018 thru 11-30-2019	90,602,639 100.000%	72,912,999 80.476%	17,689,640 19.524%	
14	Net Allocated Schedule M's - AMA Percent	12-01-2018 thru 11-30-2019	-25,087,070 100.000%	-17,330,917 69.083%	-7,756,153 30.917%	
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 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	137,408,104	0	137,408,104	94,082,932	0	94,082,932	43,325,172	0	43,325,172
99 4812XX	Commercial - Firm & Interruptible	62,338,882	0	62,338,882	44,355,541	0	44,355,541	17,983,341	0	17,983,341
99 4813XX	Industrial-Firm	2,565,444	0	2,565,444	1,486,776	0	1,486,776	1,078,668	0	1,078,668
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	231,298	0	231,298	202,976	0	202,976	28,322	0	28,322
99 499XXX	Unbilled Revenue	(266,421)	0	(266,421)	(334,476)	0	(334,476)	68,055	0	68,055
	TOTAL SALES TO ULTIMATE CUSTOMERS	202,277,307	0	202,277,307	139,793,749	0	139,793,749	62,483,558	0	62,483,558
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	83,297,521	0	83,297,521	56,231,435	0	56,231,435	27,066,086	0	27,066,086
4 488000	Miscellaneous Service Revenues	14,683	0	14,683	7,147	0	7,147	7,536	0	7,536
99 4893XX	Transportation Revenues	5,737,083	0	5,737,083	5,151,450	0	5,151,450	585,633	0	585,633
99 493000	Rent from Gas Property	2,751	0	2,751	2,751	0	2,751	0	0	0
4 495XXX	Other Gas Revenues	5,275,998	711,223	5,987,221	3,619,474	514,015	4,133,489	1,656,524	197,208	1,853,732
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	94,366,337	711,223	95,077,560	65,057,764	514,015	65,571,779	29,308,573	197,208	29,505,781
	TOTAL GAS REVENUES	296,643,644	711,223	297,354,867	204,851,513	514,015	205,365,528	91,792,131	197,208	91,989,339
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	146,970,199	0	146,970,199	99,809,083	0	99,809,083	47,161,116	0	47,161,116
99 808XXX	Net Natural Gas Storage Transactions	(2,773,216)	0	(2,773,216)	(1,820,342)	0	(1,820,342)	(952,874)	0	(952,874)
99 811000	Gas Used for Products Extraction	(514,827)	0	(514,827)	(347,249)	0	(347,249)	(167,578)	0	(167,578)
10 813000	Other Gas Expenses	0	1,303,013	1,303,013	0	883,091	883,091	0	419,922	419,922
99 813010	Gas Technology Institute (GTI) Expenses	125,751	0	125,751	88,422	0	88,422	37,329	0	37,329
	TOTAL PRODUCTION EXPENSES	143,807,907	1,303,013	145,110,920	97,729,914	883,091	98,613,005	46,077,993	419,922	46,497,915
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	21,803	21,803	0	14,974	14,974	0	6,829	6,829
1 824000	Other Expenses	0	714,182	714,182	0	490,500	490,500	0	223,682	223,682
1 837000	Other Equipment	0	1,991,370	1,991,370	0	1,367,673	1,367,673	0	623,697	623,697
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,727,355	2,727,355	0	1,873,147	1,873,147	0	854,208	854,208
G-DEPX	Depreciation Expense-Underground Storage	0	750,219	750,219	0	515,250	515,250	0	234,969	234,969
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	461,034	461,034	0	316,638	316,638	0	144,396	144,396
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,211,253	1,211,253	0	831,888	831,888	0	379,365	379,365
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,938,608	3,938,608	0	2,705,035	2,705,035	0	1,233,573	1,233,573

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	497,355	1,799,707	2,297,062	417,460	1,279,052	1,696,512	79,895	520,655	600,550
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,421,639	1,349,824	4,771,463	2,384,237	959,320	3,343,557	1,037,402	390,504	1,427,906
3	875000	Measuring & Reg Sta Exp-General	150,879	0	150,879	96,945	0	96,945	53,934	0	53,934
3	876000	Measuring & Reg Sta Exp-Industrial	7,140	0	7,140	6,341	0	6,341	799	0	799
3	877000	Measuring & Reg Sta Exp-City Gate	102,325	0	102,325	65,291	0	65,291	37,034	0	37,034
3	878000	Meter & House Regulator Expenses	615,052	0	615,052	411,129	0	411,129	203,923	0	203,923
3	879000	Customer Installation Expenses	1,986,904	106,648	2,093,552	1,370,245	75,795	1,446,040	616,659	30,853	647,512
3	880000	Other Expenses	1,993,754	701,455	2,695,209	1,587,992	498,524	2,086,516	405,762	202,931	608,693
3	881000	Rents	1,001	34,183	35,184	1,001	24,294	25,295	0	9,889	9,889
		MAINTENANCE									
3	885000	Supervision & Engineering	193,112	6,427	199,539	78,601	4,568	83,169	114,511	1,859	116,370
3	887000	Mains	1,009,828	(1)	1,009,827	750,562	(1)	750,561	259,266	0	259,266
3	889000	Measuring & Reg Sta Exp-General	212,881	66,791	279,672	152,384	47,468	199,852	60,497	19,323	79,820
3	890000	Measuring & Reg Sta Exp-Industrial	9,758	18,169	27,927	6,030	12,913	18,943	3,728	5,256	8,984
3	891000	Measuring & Reg Sta Exp-City Gate	63,788	33,588	97,376	42,895	23,871	66,766	20,893	9,717	30,610
3	892000	Services	1,785,649	0	1,785,649	1,374,966	0	1,374,966	410,683	0	410,683
3	893000	Meters & House Regulators	1,759,089	722,192	2,481,281	1,068,679	513,262	1,581,941	690,410	208,930	899,340
3	894000	Other Equipment	515	257,881	258,396	514	183,276	183,790	1	74,605	74,606
		TOTAL DISTRIBUTION OPERATING EXP	13,810,669	5,096,864	18,907,533	9,815,272	3,622,342	13,437,614	3,995,397	1,474,522	5,469,919
G-DEPX		Depreciation Expense-Distribution	18,249,448	58,355	18,307,803	12,374,649	39,763	12,414,412	5,874,799	18,592	5,893,391
G-OTX		Taxes Other Than FIT	16,298,733	94	16,298,827	13,377,110	68	13,377,178	2,921,623	26	2,921,649
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	34,548,181	58,449	34,606,630	25,751,759	39,831	25,791,590	8,796,422	18,618	8,815,040
		TOTAL DISTRIBUTION EXPENSES	48,358,850	5,155,313	53,514,163	35,567,031	3,662,173	39,229,204	12,791,819	1,493,140	14,284,959

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For Twelve Months Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	119,800	119,800	0	79,370	79,370	0	40,430	40,430
2	902000	Meter Reading Expenses	1,774,839	131,966	1,906,805	1,627,637	87,430	1,715,067	147,202	44,536	191,738
2	903XXX	Customer Records & Collection Expenses	1,646,738	5,047,940	6,694,678	1,121,917	3,344,361	4,466,278	524,821	1,703,579	2,228,400
2	904000	Uncollectible Accounts	(49,945)	101,760	51,815	(8,033)	67,418	59,385	(41,912)	34,342	(7,570)
2	905000	Misc Customer Accounts	0	145,018	145,018	0	96,077	96,077	0	48,941	48,941
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,371,632	5,546,484	8,918,116	2,741,521	3,674,656	6,416,177	630,111	1,871,828	2,501,939	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,337,983	148,858	10,486,841	8,825,624	98,621	8,924,245	1,512,359	50,237	1,562,596
2	909000	Advertising	40,839	850,913	891,752	40,839	563,747	604,586	0	287,166	287,166
2	910000	Misc Customer Service & Info Exp	0	244,841	244,841	0	162,212	162,212	0	82,629	82,629
TOTAL CUSTOMER SERVICE & INFO EXP		10,378,822	1,244,612	11,623,434	8,866,463	824,580	9,691,043	1,512,359	420,032	1,932,391	
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	163,297	8,980,543	9,143,840	117,304	6,490,418	6,607,722	45,993	2,490,125	2,536,118
4	921000	Office Supplies & Expenses	783	1,324,684	1,325,467	171	957,376	957,547	612	367,308	367,920
4	922000	Admin. Expenses Transferred - Credit	0	(18,448)	(18,448)	0	(13,333)	(13,333)	0	(5,115)	(5,115)
4	923000	Outside Services Employed	53,546	2,636,277	2,689,823	53,272	1,905,290	1,958,562	274	730,987	731,261
4	924000	Property Insurance Premium	0	317,523	317,523	0	229,480	229,480	0	88,043	88,043
4	925XXX	Injuries and Damages	(383)	859,838	859,455	(215)	621,422	621,207	(168)	238,416	238,248
4	926XXX	Employee Pensions and Benefits	1,448	556,270	557,718	1,448	402,027	403,475	0	154,243	154,243
4	928000	Regulatory Commission Expenses	844,645	293,617	1,138,262	598,370	212,203	810,573	246,275	81,414	327,689
4	930000	Miscellaneous General Expenses	34,840	1,208,843	1,243,683	24,582	873,655	898,237	10,258	335,188	345,446
4	931000	Rents	6,820	95,807	102,627	6,820	69,242	76,062	0	26,565	26,565
4	935000	Maintenance of General Plant	492,109	3,141,647	3,633,756	405,427	2,270,531	2,675,958	86,682	871,116	957,798
TOTAL ADMIN & GEN OPERATING EXP		1,597,105	19,396,601	20,993,706	1,207,179	14,018,311	15,225,490	389,926	5,378,290	5,768,216	

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For Twelve Months 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	1,578,260	5,131,255	6,709,515	1,452,190	3,708,461	5,160,651	126,070	1,422,794	1,548,864
G-AMTX	Amortization Expense - General Plant - 303000	39,804	142,992	182,796	24,862	103,343	128,205	14,942	39,649	54,591
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	808,992	6,164,435	6,973,427	807,250	4,455,160	5,262,410	1,742	1,709,275	1,711,017
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(1,570,935)	0	(1,570,935)	(1,570,935)	0	(1,570,935)	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 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	10,147	8,000	18,147	9,655	5,605	15,260	492	2,395	2,887
99 407319	AFUDC Equity DFIT Deferral	586,718	0	586,718	396,434	0	396,434	190,284	0	190,284
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	10,401	0	10,401	10,401	0	10,401	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	(619,786)	0	(619,786)	(418,374)	0	(418,374)	(201,412)	0	(201,412)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(2,148,039)	0	(2,148,039)	(2,148,039)	0	(2,148,039)	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	(511,401)	11,446,682	10,935,281	(852,303)	8,272,569	7,420,266	340,902	3,174,113	3,515,015
	TOTAL ADMIN & GENERAL EXPENSES	1,085,704	30,843,283	31,928,987	354,876	22,290,880	22,645,756	730,828	8,552,403	9,283,231
	TOTAL EXPENSES BEFORE FIT	207,002,915	48,031,313	255,034,228	145,259,805	34,040,415	179,300,220	61,743,110	13,990,898	75,734,008
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,320,639			26,065,308			16,255,331
G-FIT	FEDERAL INCOME TAX			(3,727,917)			(3,862,221)			134,304
G-FIT	DEFERRED FEDERAL INCOME TAX			7,582,515			5,471,201			2,111,314
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(16,522)			(12,280)			(4,242)
	GAS NET OPERATING INCOME (LOSS)			38,482,563			24,468,608			14,013,955

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers - AMA	100.000%	66.252%	33.748%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.070%	28.930%
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 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	1,016,355	711,223	1,727,578	90,153	514,015	604,168	926,202	197,208	1,123,410
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,031,575	0	3,031,575	1,468,425	0	1,468,425
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	(3,019,118)	0	(3,019,118)	(1,865,300)	0	(1,865,300)	(1,153,818)	0	(1,153,818)
4	495329	Amortization Res Decoupling Deferral	3,403,478	0	3,403,478	3,045,932	0	3,045,932	357,546	0	357,546
4	495338	Non-Res Decoupling Deferred Rev	(405,094)	0	(405,094)	(199,812)	0	(199,812)	(205,282)	0	(205,282)
4	495339	Amortization Non-Res Decoupling	(219,623)	0	(219,623)	(483,075)	0	(483,075)	263,452	0	263,452
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	5,275,998	711,223	5,987,221	3,619,473	514,015	4,133,488	1,656,525	197,208	1,853,733

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 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
6	804000	Gas Purchases	134,025,535	0	134,025,535	91,363,756	0	91,363,756	42,661,779	0	42,661,779
1	804001	Pipeline Demand Costs	26,431,979	0	26,431,979	18,255,162	0	18,255,162	8,176,817	0	8,176,817
1	804002	Transport Variable Charges	807,054	0	807,054	557,478	0	557,478	249,576	0	249,576
6	804010	Gas Costs - Fixed Hedge	(5,955)	0	(5,955)	(4,410)	0	(4,410)	(1,545)	0	(1,545)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	336,096	0	336,096	227,389	0	227,389	108,707	0	108,707
6	804018	Merchandise Processing Fee	116,048	0	116,048	77,952	0	77,952	38,096	0	38,096
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	3,041,149	0	3,041,149	2,073,022	0	2,073,022	968,127	0	968,127
6	804700	Gas Costs - Offsystem Bookout	391,442	0	391,442	265,981	0	265,981	125,461	0	125,461
6	804711	Gas Costs - Offsystem Bookout Offset	(391,442)	0	(391,442)	(265,981)	0	(265,981)	(125,461)	0	(125,461)
6	804730	Gas Costs - Intracompany LDC Gas	16,097,719	0	16,097,719	10,958,906	0	10,958,906	5,138,813	0	5,138,813
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(23,154,710)	0	(23,154,710)	(15,148,504)	0	(15,148,504)	(8,006,206)	0	(8,006,206)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(10,724,716)	0	(10,724,716)	(8,551,668)	0	(8,551,668)	(2,173,048)	0	(2,173,048)
		TOTAL PURCHASED GAS COSTS	146,970,199	0	146,970,199	99,809,083	0	99,809,083	47,161,116	0	47,161,116

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL	6	Actual Therms Purchased	100.000%	68.140%	31.860%
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 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	255,637	148,858	404,495	210,035	98,621	308,656	45,602	50,237	95,839
99	908600	Public Purpose Tariff Rider Expense Offset	9,852,130	0	9,852,130	8,396,579	0	8,396,579	1,455,551	0	1,455,551
99	908610	Limited Income Tax Refund Program	117,915	0	117,915	117,915	0	117,915	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	112,301	0	112,301	101,095	0	101,095	11,206	0	11,206
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,337,983	148,858	10,486,841	8,825,624	98,621	8,924,245	1,512,359	50,237	1,562,596

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.252%	33.748%
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 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	573,381,646	403,115,005	170,266,641
	Interest Deduction for FIT Calculation	15,680,009	11,045,351	4,634,658
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 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	297,354,867	205,365,528	91,989,339
G-OPS	Operating & Maintenance Expense	208,281,064	145,256,476	63,024,588
G-OPS	Book Deprec/Amort and Reg Amortizations	29,993,303	20,349,928	9,643,375
G-OTX	Taxes Other than FIT	16,759,861	13,693,816	3,066,045
	Net Operating Income Before FIT	42,320,639	26,065,308	16,255,331
G-INT	Less: Interest Expense	15,680,009	11,045,351	4,634,658
G-OTX	Less: Idaho ITC Deferral & Amortization	235,418	0	235,418
G-SCM	Schedule M Adjustments	(44,628,035)	(33,411,487)	(11,216,548)
	Taxable Net Operating Income	(17,751,987)	(18,391,530)	639,543
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,727,917)	(3,862,221)	134,304
G-DTE	Deferred FIT	7,582,515	5,471,201	2,111,314
99	411400 Amortized Investment Tax Credit	(16,522)	(12,280)	(4,242)
	Total FIT/Deferred FIT & ITC	3,838,076	1,596,700	2,241,376
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 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	20,676,502	12,247,256	32,923,758	14,658,950	8,821,978	23,480,928	6,017,552	3,425,278	9,442,830
12	997001	Contributions In Aid of Construction	0	1,385,238	1,385,238	0	970,498	970,498	0	414,740	414,740
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	216,934	216,934	0	151,984	151,984	0	64,950	64,950
99	997010	Deferred Gas Credit and Refunds	(33,872,220)	10	(33,872,210)	(23,700,172)	7	(23,700,165)	(10,172,048)	3	(10,172,045)
12	997016	Redemption Expense Amortization	0	205,929	205,929	0	144,274	144,274	0	61,655	61,655
99	997018	DSM Tariff Rider	(695,949)	0	(695,949)	(442,991)	0	(442,991)	(252,958)	0	(252,958)
12	997020	FAS87 Current Pension Accrual	0	293,931	293,931	0	205,928	205,928	0	88,003	88,003
12	997027	Customer Uncollectibles	0	(593,553)	(593,553)	0	(415,843)	(415,843)	0	(177,710)	(177,710)
99	997031	Decoupling Mechanism	(203,589)	0	(203,589)	(941,692)	0	(941,692)	738,103	0	738,103
12	997032	Interest Rate Swaps	0	(2,159,776)	(2,159,776)	0	(1,513,139)	(1,513,139)	0	(646,637)	(646,637)
12	997035	Leases	0	5,478	5,478	0	3,959	3,959	0	1,519	1,519
12	997048	AFUDC	0	3,857,546	3,857,546	0	2,702,597	2,702,597	0	1,154,949	1,154,949
12	997049	Tax Depreciation	0	(35,569,466)	(35,569,466)	0	(24,919,968)	(24,919,968)	0	(10,649,498)	(10,649,498)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	366,027	0	366,027	354,821	0	354,821	11,206	0	11,206
12	997080	Book Transportation Depreciation	0	3,903,437	3,903,437	0	2,734,748	2,734,748	0	1,168,689	1,168,689
12	997081	Deferred Compensation	0	171,888	171,888	0	120,425	120,425	0	51,463	51,463
4	997082	Meal Disallowances	0	154,285	154,285	0	111,505	111,505	0	42,780	42,780
12	997083	Paid Time Off	0	120,183	120,183	0	84,200	84,200	0	35,983	35,983
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	(8,309,328)	(8,309,328)	0	(5,821,515)	(5,821,515)	0	(2,487,813)	(2,487,813)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
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	(867,292)	0	(867,292)	(867,292)	0	(867,292)	0	0	0
99	997107	MDM System	(3,694,247)	0	(3,694,247)	(3,694,247)	0	(3,694,247)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	3,305	0	3,305	3,305	0	3,305	0	0	0
99	997109	Tax Reform Amortization	(1,718,527)	0	(1,718,527)	(1,718,527)	0	(1,718,527)	0	0	0
99	997110	FISERVE	(619,476)	0	(619,476)	(418,161)	0	(418,161)	(201,315)	0	(201,315)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(172,706)	(172,706)	0	(73,806)	(73,806)
12	997112	AFUDC Equity Tax Flow Through	0	(513,783)	(513,783)	0	(359,956)	(359,956)	0	(153,827)	(153,827)
12	997113	AFUDC Equity CWIP	0	(233,265)	(233,265)	0	(163,425)	(163,425)	0	(69,840)	(69,840)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,466)	(16,466)	0	(7,037)	(7,037)
12	997115	AFUDC Equity DFIR Deferral	586,718	0	586,718	396,434	0	396,434	190,284	0	190,284
12	997118	Depreciation Study Deferral	40,648	0	40,648	0	0	0	40,648	0	40,648
TOTAL SCHEDULE M ADJUSTMENTS			(19,540,964)	(25,087,071)	(44,628,035)	(16,080,572)	(17,330,915)	(33,411,487)	(3,460,392)	(7,756,156)	(11,216,548)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers - AMA	100.000%	66.252%	33.748%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	68.140%	31.860%
G-ALL	11	Book Depreciation	100.000%	70.206%	29.794%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.060%	29.940%
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 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	(225,951)	(158,301)	(67,650)
99	410100	Deferred Federal Income Tax Exp	7,936,945	5,740,175	2,196,770
		SUBTOTAL	7,710,994	5,581,874	2,129,120
12	411100	Deferred Federal Income Tax Expense - Allocated	(51,614)	(36,161)	(15,453)
99	411100	Deferred Federal Income Tax Exp	(76,865)	(74,512)	(2,353)
		SUBTOTAL	(128,479)	(110,673)	(17,806)
		Total Deferred Federal Income Tax Expense	7,582,515	5,471,201	2,111,314

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.060%	29.940%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-OTX-12A

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	461,034	461,034	0	316,638	316,638	0	144,396	144,396
		TOTAL UNDERGROUND STORAGE TAX	0	461,034	461,034	0	316,638	316,638	0	144,396	144,396
		DISTRIBUTION									
99	408110	State Excise Tax	5,452,197	0	5,452,197	5,452,197	0	5,452,197	0	0	0
99	408120	Municipal Occupation & License Tax	6,180,064	0	6,180,064	5,070,310	0	5,070,310	1,109,754	0	1,109,754
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	4,490,125	0	4,490,125	2,854,603	0	2,854,603	1,635,522	0	1,635,522
99	409100	State Income Tax	(59,071)	94	(58,977)	0	68	68	(59,071)	26	(59,045)
99	411410	State Income Tax-ITC Deferred	253,368	0	253,368	0	0	0	253,368	0	253,368
99	411420	State Income Tax-ITC Amortization	(17,950)	0	(17,950)	0	0	0	(17,950)	0	(17,950)
		TOTAL DISTRIBUTION TAX	16,298,733	94	16,298,827	13,377,110	68	13,377,178	2,921,623	26	2,921,649
		TOTAL TAXES OTHER THAN FIT	16,298,733	461,128	16,759,861	13,377,110	316,706	13,693,816	2,921,623	144,422	3,066,045

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 Twelve Months Ended November 30, 2019
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,155,514	3,957,713	1,022,594	1,557,833	2,580,427	779,605	597,681	1,377,286
4	3031XX	Misc Intangible IT Plant (3031XX)	4,020,612	48,953,184	52,973,796	4,011,311	35,379,446	39,390,757	9,301	13,573,738	13,583,039
TOTAL INTANGIBLE PLANT			5,822,811	51,108,698	56,931,509	5,033,905	36,937,279	41,971,184	788,906	14,171,419	14,960,325
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,280,016	1,280,016	0	908,307	908,307	0	371,709	371,709
1	351XXX	Structures & Improvements	0	2,855,399	2,855,399	0	1,961,088	1,961,088	0	894,311	894,311
1	352XXX	Wells	0	19,720,427	19,720,427	0	13,543,989	13,543,989	0	6,176,438	6,176,438
1	353000	Lines	0	1,086,781	1,086,781	0	746,401	746,401	0	340,380	340,380
1	354000	Compressor Station Equipment	0	13,078,589	13,078,589	0	8,982,375	8,982,375	0	4,096,214	4,096,214
1	355000	Measuring & Regulating Equipment	0	1,663,432	1,663,432	0	1,142,445	1,142,445	0	520,987	520,987
1	356000	Purification Equipment	0	409,605	409,605	0	281,317	281,317	0	128,288	128,288
1	357000	Other Equipment	0	2,928,561	2,928,561	0	2,011,336	2,011,336	0	917,225	917,225
TOTAL UNDERGROUND STORAGE PLANT			0	43,022,810	43,022,810	0	29,577,258	29,577,258	0	13,445,552	13,445,552
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	427,595	0	427,595	319,415	0	319,415	108,180	0	108,180
6	375000	Structures & Improvements	1,262,511	0	1,262,511	807,719	0	807,719	454,792	0	454,792
6	376000	Mains	370,842,298	2,518,937	373,361,235	245,448,708	1,716,404	247,165,112	125,393,590	802,533	126,196,123
6	378000	Measuring & Reg Station Equip-General	6,517,878	0	6,517,878	4,105,520	0	4,105,520	2,412,358	0	2,412,358
6	379000	Measuring & Reg Station Equip-City Gate	6,369,047	0	6,369,047	1,879,134	0	1,879,134	4,489,913	0	4,489,913
6	380000	Services	268,018,649	0	268,018,649	184,641,281	0	184,641,281	83,377,368	0	83,377,368
6	381XXX	Meters	90,161,054	0	90,161,054	60,730,551	0	60,730,551	29,430,503	0	29,430,503
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	3,777,717	0	3,777,717	2,830,033	0	2,830,033	947,684	0	947,684
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			747,465,344	2,518,937	749,984,281	500,826,286	1,716,404	502,542,690	246,639,058	802,533	247,441,591
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,056,377	2,202,715	5,259,092	2,959,632	1,591,946	4,551,578	96,745	610,769	707,514
4	390XXX	Structures & Improvements	25,625,630	25,431,746	51,057,376	23,987,126	18,380,031	42,367,157	1,638,504	7,051,715	8,690,219
4	391XXX	Office Furniture & Equipment	2,065,834	17,676,418	19,742,252	2,052,765	12,775,101	14,827,866	13,069	4,901,317	4,914,386
4	392XXX	Transportation Equipment	12,647,570	4,054,716	16,702,286	9,887,987	2,930,424	12,818,411	2,759,583	1,124,292	3,883,875
4	393000	Stores Equipment	207,622	985,960	1,193,582	158,470	712,573	871,043	49,152	273,387	322,539
4	394000	Tools, Shop & Garage Equipment	2,369,353	6,596,453	8,965,806	1,868,554	4,767,389	6,635,943	500,799	1,829,064	2,329,863
4	395XXX	Laboratory Equipment	33,081	548,156	581,237	33,081	396,163	429,244	0	151,993	151,993
4	396XXX	Power Operated Equipment	3,420,442	1,063,149	4,483,591	2,468,953	768,359	3,237,312	951,489	294,790	1,246,279
4	397XXX	Communications Equipment	3,689,882	13,391,903	17,081,785	2,491,278	9,678,596	12,169,874	1,198,604	3,713,307	4,911,911
4	398000	Miscellaneous Equipment	1,897	120,167	122,064	0	86,847	86,847	1,897	33,320	35,217
TOTAL GENERAL PLANT			53,117,688	72,071,383	125,189,071	45,907,846	52,087,429	97,995,275	7,209,842	19,983,954	27,193,796

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended November 30, 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
		TOTAL PLANT IN SERVICE	806,405,843	168,721,828	975,127,671	551,768,037	120,318,370	672,086,407	254,637,806	48,403,458	303,041,264
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,778,378)	(16,778,378)	0	(11,523,390)	(11,523,390)	0	(5,254,988)	(5,254,988)
G-ADEP		Distribution Plant	(231,377,401)	(1,817,552)	(233,194,953)	(149,910,171)	(1,238,480)	(151,148,651)	(81,467,230)	(579,072)	(82,046,302)
G-ADEP		General Plant	(12,692,595)	(21,893,837)	(34,586,432)	(9,259,162)	(15,823,114)	(25,082,276)	(3,433,433)	(6,070,723)	(9,504,156)
		TOTAL ACCUMULATED DEPRECIATION	(244,069,996)	(40,489,767)	(284,559,763)	(159,169,333)	(28,584,984)	(187,754,317)	(84,900,663)	(11,904,783)	(96,805,446)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(334,068)	(731,357)	(1,065,425)	(226,512)	(528,566)	(755,078)	(107,556)	(202,791)	(310,347)
G-AAMT		Misc IT Intangible Plant - 3031XX	(534,031)	(16,136,433)	(16,670,464)	(526,907)	(11,662,123)	(12,189,030)	(7,124)	(4,474,310)	(4,481,434)
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	(868,099)	(16,867,790)	(17,735,889)	(753,419)	(12,190,689)	(12,944,108)	(114,680)	(4,677,101)	(4,791,781)
		TOTAL ACCUMULATED DEPR/AMORT	(244,938,095)	(57,357,557)	(302,295,652)	(159,922,752)	(40,775,673)	(200,698,425)	(85,015,343)	(16,581,884)	(101,597,227)
		NET GAS UTILITY PLANT before DFIT	561,467,748	111,364,271	672,832,019	391,845,285	79,542,697	471,387,982	169,622,463	31,821,574	201,444,037
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,418,684)	(110,418,684)	0	(77,359,330)	(77,359,330)	0	(33,059,354)	(33,059,354)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,947,348)	(17,947,348)	0	(12,967,096)	(12,967,096)	0	(4,980,252)	(4,980,252)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(277,450)	(277,450)	0	(200,519)	(200,519)	0	(76,931)	(76,931)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(49,276)	(49,276)	0	(35,613)	(35,613)	0	(13,663)	(13,663)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(369,014)	(369,014)	0	(258,531)	(258,531)	0	(110,483)	(110,483)
		TOTAL ACCUMULATED DFIT	0	(129,061,772)	(129,061,772)	0	(90,821,089)	(90,821,089)	0	(38,240,683)	(38,240,683)
		NET GAS UTILITY PLANT	561,467,748	(17,697,501)	543,770,247	391,845,285	(11,278,392)	380,566,893	169,622,463	(6,419,109)	163,203,354

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%	68.140%	31.860%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.060%	29.940%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	561,467,748	(17,697,501)	543,770,247	391,845,285	(11,278,392)	380,566,893	169,622,463	(6,419,109)	163,203,354
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(393,476)	0	(393,476)	(393,476)	0	(393,476)	0	0	0
4	182311	Regulatory Asset - AFUDC	201,214	68,452	269,666	184,161	49,472	233,633	17,053	18,980	36,033
4	182318	Accumulated Amortization - AFUDC	(6,467)	(4,648)	(11,115)	(6,250)	(3,358)	(9,608)	(217)	(1,290)	(1,507)
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	9,212,442	9,212,442	0	6,327,105	6,327,105	0	2,885,337	2,885,337
4	252000	Customer Advances	(2,204)	(3,534)	(5,738)	168	(2,554)	(2,386)	(2,372)	(980)	(3,352)
99	235199	Customer Deposits	(564,649)	0	(564,649)	(564,649)	0	(564,649)	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	10,232,399	0	10,232,399	10,232,399	0	10,232,399	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,148,804)	0	(2,148,804)	(2,148,804)	0	(2,148,804)	0	0	0
C-WKC		Working Capital	7,289,610	0	7,289,610	4,937,803	0	4,937,803	2,351,807		2,351,807
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	14,607,623	15,003,776	29,611,399	12,241,352	10,306,760	22,548,112	2,366,271	4,697,016	7,063,287
		NET RATE BASE	576,075,371	(2,693,725)	573,381,646	404,086,637	(971,632)	403,115,005	171,988,734	(1,722,093)	170,266,641

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:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months 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
Electric Production													
Steam (ED-AN)	4,894,346	4,894,346											
Steam (ED-ID)	2,810,127	2,810,127											
Steam (ED-WA)	2,765,172	2,765,172											
Hydro (ED-AN)	13,790,502	13,790,502											
Other (ED-AN)	10,542,456	10,542,456											
Total Electric Production	34,802,603	34,802,603											
Electric Transmission													
ED-AN	14,511,541	14,511,541											
ED-ID	654,253	654,253											
ED-WA	337,240	337,240											
Total Electric Transmission	15,503,034	15,503,034											
Electric Distribution													
ED-AN	70,951	70,951											
ED-ID	17,033,158	17,033,158											
ED-WA	31,283,395	31,283,395											
Total Electric Distribution	48,387,504	48,387,504											
Gas Underground Storage													
1 GD-AN	750,219		750,219		750,219	750,219		515,250	515,250		234,969	234,969	
GD-OR	118,136			118,136									
Total Gas Underground Storage	868,355		750,219	118,136		750,219	750,219		515,250	515,250		234,969	234,969
Gas Distribution													
6 GD-AN	58,355		58,355		58,355	58,355		39,763	39,763		18,592	18,592	
GD-ID	5,874,799		5,874,799		5,874,799	5,874,799				5,874,799		5,874,799	
GD-WA	12,374,649		12,374,649		12,374,649	12,374,649	12,374,649		12,374,649				
GD-OR	8,574,445			8,574,445									
Total Gas Distribution	26,882,248		18,307,803	8,574,445	18,249,448	58,355	18,307,803	12,374,649	39,763	12,414,412	5,874,799	18,592	5,893,391
General Plant													
ED-AN	2,788,824	2,788,824											
ED-ID	413,953	413,953											
ED-WA	725,099	725,099											
7,4 CD-AA	22,582,514	15,938,287	4,632,351	2,011,876	4,632,351	4,632,351		3,347,893	3,347,893		1,284,458	1,284,458	
9,4 CD-AN	973,263	757,909	215,354		215,354	215,354		155,641	155,641		59,713	59,713	
9 CD-ID	425,721	331,522	94,199		94,199	94,199				94,199		94,199	
9 CD-WA	1,713,828	1,334,609	379,219		379,219	379,219	379,219		379,219				
8,4 GD-AA	364,715		254,483	110,232	254,483	254,483		183,920	183,920		70,563	70,563	
4 GD-AN	29,067		29,067		29,067	29,067		21,007	21,007		8,060	8,060	
GD-ID	31,871		31,871		31,871	31,871				31,871		31,871	
GD-WA	1,072,971		1,072,971		1,072,971	1,072,971	1,072,971		1,072,971				
GD-OR	212,186			212,186									
Total General Plant	31,334,012	22,290,203	6,709,515	2,334,294	1,578,260	5,131,255	6,709,515	1,452,190	3,708,461	5,160,651	126,070	1,422,794	1,548,864
Total Depreciation Expense	157,777,756	120,983,344	25,767,537	11,026,875	19,827,708	5,939,829	25,767,537	13,826,839	4,263,474	18,090,313	6,000,869	1,676,355	7,677,224

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	68.140%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	
Production/Transmission														
Franchises (302000) ED-AN	918,400	918,400												
Misc Intangible Plt (303000) ED-AN	235,759	235,759												
Total Production/Transmission	1,154,159	1,154,159												
Distribution														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	5,866	5,866												
Total Distribution	30,019	30,019												
General Plant - 303000														
7,4 CD-AA	686,581	484,575	140,839	61,167		140,839	140,839		101,787	101,787		39,052	39,052	
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	744,182	492,151	182,796	69,235	39,804	142,992	182,796	24,862	103,343	128,205	14,942	39,649	54,591	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	29,509,245	20,827,035	6,053,231	2,628,979		6,053,231	6,053,231		4,374,791	4,374,791		1,678,440	1,678,440	
9,4 CD-AN	82,074	63,913	18,161			18,161	18,161		13,125	13,125		5,036	5,036	
9,4 CD-ID	7,872	6,130	1,742		1,742		1,742				1,742		1,742	
9,4 CD-WA	3,648,258	2,841,008	807,250		807,250		807,250	807,250		807,250			0	
ED-AN	2,696,516	2,696,516												
ED-ID	0	0												
ED-WA	263,848	263,848												
8,4 GD-AA	133,345		93,043	40,302		93,043	93,043		67,244	67,244		25,799	25,799	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	36,341,158	26,698,450	6,973,427	2,669,281	808,992	6,164,435	6,973,427	807,250	4,455,160	5,262,410	1,742	1,709,275	1,711,017	
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	47,652	47,652												
GD-OR	0			0										
Total General Plant- 390200, 396200	47,652	47,652	0	0	0	0	0	0	0	0	0	0	0	
Total Amortization Expense	38,317,170	28,422,431	7,156,223	2,738,516	848,796	6,307,427	7,156,223	832,112	4,558,503	5,390,615	16,684	1,748,924	1,765,608	

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended November 30, 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	
Electric Production														
	Steam (ED-AN)	(158,879,450)	(158,879,450)											
	Steam (ED-ID)	(52,280,628)	(52,280,628)											
	Steam (ED-WA)	(97,753,146)	(97,753,146)											
	Hydro (ED-AN)	(140,087,749)	(140,087,749)											
	Other (ED-AN)	(132,562,156)	(132,562,156)											
Total Electric Production		(581,563,129)	(581,563,129)											
Electric Transmission														
	ED-AN	(208,698,558)	(208,698,558)											
	ED-ID	(5,149,300)	(5,149,300)											
	ED-WA	(9,412,963)	(9,412,963)											
Total Electric Transmission		(223,260,821)	(223,260,821)											
Electric Distribution														
	ED-AN	(209,699)	(209,699)											
	ED-ID	(224,008,968)	(224,008,968)											
	ED-WA	(357,662,617)	(357,662,617)											
Total Electric Distribution		(581,881,284)	(581,881,284)											
Gas Underground Storage														
1	GD-AN	(16,778,378)	(16,778,378)			(16,778,378)	(16,778,378)		(11,523,390)	(11,523,390)		(5,254,988)	(5,254,988)	
	GD-OR	(1,211,352)		(1,211,352)										
Total Gas Underground Storage		(17,989,730)	(16,778,378)	(1,211,352)		(16,778,378)	(16,778,378)		(11,523,390)	(11,523,390)		(5,254,988)	(5,254,988)	
Gas Distribution														
6	GD-AN	(1,817,552)	(1,817,552)			(1,817,552)	(1,817,552)		(1,238,480)	(1,238,480)		(579,072)	(579,072)	
	GD-ID	(81,467,230)	(81,467,230)		(81,467,230)	(81,467,230)					(81,467,230)		(81,467,230)	
	GD-WA	(149,910,171)	(149,910,171)		(149,910,171)	(149,910,171)		(149,910,171)		(149,910,171)				
	GD-OR	(114,704,147)		(114,704,147)										
Total Gas Distribution		(347,899,100)	(233,194,953)	(114,704,147)	(231,377,401)	(1,817,552)	(233,194,953)	(149,910,171)	(1,238,480)	(151,148,651)	(81,467,230)	(579,072)	(82,046,302)	
General Plant														
	ED-AN	(40,291,071)	(40,291,071)											
	ED-ID	(10,757,147)	(10,757,147)											
	ED-WA	(20,236,418)	(20,236,418)											
7,4	CD-AA	(71,950,688)	(50,781,357)	(14,759,244)	(6,410,087)	(14,759,244)	(14,759,244)		(10,666,801)	(10,666,801)		(4,092,443)	(4,092,443)	
9,4	CD-AN	(11,360,641)	(8,846,872)	(2,513,769)		(2,513,769)	(2,513,769)		(1,816,751)	(1,816,751)		(697,018)	(697,018)	
9	CD-ID	(6,253,622)	(4,869,883)	(1,383,739)		(1,383,739)	(1,383,739)				(1,383,739)		(1,383,739)	
9	CD-WA	(4,949,373)	(3,854,225)	(1,095,148)		(1,095,148)	(1,095,148)	(1,095,148)		(1,095,148)				
8,4	GD-AA	(2,016,583)		(1,407,091)	(609,492)	(1,407,091)	(1,407,091)		(1,016,933)	(1,016,933)		(390,158)	(390,158)	
4	GD-AN	(3,213,733)		(3,213,733)		(3,213,733)	(3,213,733)		(2,322,629)	(2,322,629)		(891,104)	(891,104)	
	GD-ID	(2,049,694)		(2,049,694)		(2,049,694)	(2,049,694)				(2,049,694)		(2,049,694)	
	GD-WA	(8,164,014)		(8,164,014)		(8,164,014)	(8,164,014)	(8,164,014)		(8,164,014)				
	GD-OR	(4,774,717)		(4,774,717)										
Total General Plant		(186,017,701)	(139,636,973)	(34,586,432)	(11,794,296)	(12,692,595)	(21,893,837)	(34,586,432)	(9,259,162)	(15,823,114)	(25,082,276)	(3,433,433)	(6,070,723)	(9,504,156)
Total Accumulated Depreciation		(1,938,611,765)	(1,526,342,207)	(284,559,763)	(127,709,795)	(244,069,996)	(40,489,767)	(284,559,763)	(159,169,333)	(28,584,984)	(187,754,317)	(84,900,663)	(11,904,783)	(96,805,446)

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	68.140%
							31.860%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended November 30, 2019
 Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

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	(12,360,821)	(12,360,821)												
Misc Intangible Plt (303000)	ED-AN	(1,947,056)	(1,947,056)												
Total Production/Transmission		(14,307,877)	(14,307,877)												
Distribution															
Franchises (302000)	ED-WA	(227,758)	(227,758)												
Misc Intangible Plt (303000)	ED-WA	(45,843)	(45,843)												
Total Distribution		(273,601)	(273,601)												
General Plant - 303000															
7,4	CD-AA	(3,446,082)	(2,432,176)	(706,895)	(307,011)		(706,895)	(706,895)		(510,887)	(510,887)		(196,008)	(196,008)	
9,4	CD-AN	(110,551)	(86,089)	(24,462)			(24,462)	(24,462)		(17,679)	(17,679)		(6,783)	(6,783)	
	GD-ID	(107,556)		(107,556)			(107,556)	(107,556)					(107,556)	(107,556)	
	GD-WA	(226,512)		(226,512)			(226,512)	(226,512)	(226,512)		(226,512)				
	GD-OR	(100,116)			(100,116)										
Total General Plant - 303000		(3,990,817)	(2,518,265)	(1,065,425)	(407,127)		(334,068)	(731,357)	(1,065,425)	(226,512)	(528,566)	(755,078)	(107,556)	(202,791)	(310,347)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(76,667,519)	(54,110,402)	(15,726,807)	(6,830,310)		(15,726,807)	(15,726,807)		(11,366,078)	(11,366,078)		(4,360,729)	(4,360,729)	
9,4	CD-AN	(53,929)	(41,996)	(11,933)			(11,933)	(11,933)		(8,624)	(8,624)		(3,309)	(3,309)	
9	CD-ID	(32,196)	(25,072)	(7,124)			(7,124)	(7,124)					(7,124)	(7,124)	
9	CD-WA	(2,381,284)	(1,854,377)	(526,907)			(526,907)	(526,907)	(526,907)		(526,907)		0	0	
	ED-AN	(4,961,477)	(4,961,477)												
	ED-ID	0	0												
	ED-WA	(1,588,773)	(1,588,773)												
8,4	GD-AA	(569,957)		(397,693)	(172,264)		(397,693)	(397,693)		(287,421)	(287,421)		(110,272)	(110,272)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031		(86,255,135)	(62,582,097)	(16,670,464)	(7,002,574)		(534,031)	(16,136,433)	(16,670,464)	(526,907)	(11,662,123)	(12,189,030)	(7,124)	(4,474,310)	(4,481,434)
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(164,834)	(164,834)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(164,834)	(164,834)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(104,992,264)	(79,846,674)	(17,735,889)	(7,409,701)		(868,099)	(16,867,790)	(17,735,889)	(753,419)	(12,190,689)	(12,944,108)	(114,680)	(4,677,101)	(4,791,781)

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-12A
For Twelve Months 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	502,655	117,602	362,279	22,774	502,655	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	0	2,758,578	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,015,275	0	0	7,068,581	7,068,581	0	0	2,054,433	2,054,433	0	892,261	892,261	
9		CD-WA / ID / AN	2,015,997	707,582	340,480	521,855	1,569,917	201,054	96,745	148,281	446,080	0	0	0	
		TOTAL ACCOUNT	16,141,049	825,184	702,759	7,613,210	9,141,153	2,959,632	96,745	2,202,714	5,259,091	848,544	892,261	1,740,805	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,368,515	1,106,046	2,611,807	4,650,662	8,368,515	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	21,368,455	0	0	0	0	21,368,455	0	0	21,368,455	0	0	0	
99		GD-OR / AS	3,770,509	0	0	0	0	0	0	0	0	3,770,509	0	3,770,509	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	112,495,622	0	0	79,397,160	79,397,160	0	0	23,076,227	23,076,227	0	10,022,235	10,022,235	
9		CD-WA / ID / AN	29,885,181	9,216,059	5,766,496	8,289,932	23,272,487	2,618,671	1,638,504	2,355,519	6,612,694	0	0	0	
		TOTAL ACCOUNT	175,888,282	10,322,105	8,378,303	92,337,754	111,038,162	23,987,126	1,638,504	25,431,746	51,057,376	3,770,509	10,022,235	13,792,744	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,192,106	298,603	2,315	1,891,188	2,192,106	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	874,583	0	0	0	0	874,583	0	0	874,583	0	0	0	
99		GD-OR / AS	4,873	0	0	0	0	0	0	0	0	4,873	0	4,873	
8		GD-AA	301,658	0	0	0	0	0	0	210,485	210,485	0	91,173	91,173	
7		CD-AA	84,878,410	0	0	59,905,484	59,905,484	0	0	17,411,108	17,411,108	0	7,561,818	7,561,818	
9		CD-WA / ID / AN	5,631,476	4,146,455	45,996	192,949	4,385,400	1,178,182	13,069	54,825	1,246,076	0	0	0	
		TOTAL ACCOUNT	93,883,106	4,445,058	48,311	61,989,621	66,482,990	2,052,765	13,069	17,676,418	19,742,252	4,873	7,652,991	7,657,864	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	47,215,602	22,605,641	9,489,836	15,120,125	47,215,602	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,686,091	0	0	0	0	9,330,937	2,534,251	1,820,903	13,686,091	0	0	0	
99		GD-OR / AS	3,931,615	0	0	0	0	0	0	0	0	3,931,615	0	3,931,615	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190	
7		CD-AA	7,310,818	0	0	5,159,829	5,159,829	0	0	1,499,668	1,499,668	0	651,321	651,321	
9		CD-WA / ID / AN	6,705,687	1,960,461	793,029	2,468,429	5,221,919	557,050	225,333	701,385	1,483,768	0	0	0	
		TOTAL ACCOUNT	78,896,763	24,566,102	10,282,865	22,748,383	57,597,350	9,887,987	2,759,584	4,054,716	16,702,287	3,931,615	665,511	4,597,126	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	389,858	2,166	2,973	384,719	389,858	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	88,160	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	4,995,810	247,448	172,985	3,469,955	3,890,388	70,310	49,152	985,960	1,105,422	0	0	0	
		TOTAL ACCOUNT	5,498,470	249,614	175,958	3,854,674	4,280,246	158,470	49,152	985,960	1,193,582	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,702,594	732,903	217,041	4,752,650	5,702,594	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,567,519	0	0	0	0	1,865,821	285,810	415,888	2,567,519	0	0	0	
99		GD-OR / AS	874,771	0	0	0	0	0	0	0	0	874,771	0	874,771	
8		GD-AA	4,949,687	0	0	0	0	0	0	3,453,694	3,453,694	0	1,495,993	1,495,993	
7		CD-AA	13,109,696	0	0	9,252,561	9,252,561	0	0	2,689,192	2,689,192	0	1,167,943	1,167,943	
9		CD-WA / ID / AN	1,154,250	9,617	756,626	132,606	898,849	2,733	214,989	37,679	255,401	0	0	0	
		TOTAL ACCOUNT	28,358,517	742,520	973,667	14,137,817	15,854,004	1,868,554	500,799	6,596,453	8,965,806	874,771	2,663,936	3,538,707	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	115,394	0	0	115,394	115,394	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	115,394	0	0	115,394	115,394	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,509,863	355,557	13,834	1,140,472	1,509,863	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	127,811	0	0	0	0	33,081	0	94,730	127,811	0	0	0	
99		GD-OR / AS	41,853	0	0	0	0	0	0	0	0	41,853	0	41,853	
8		GD-AA	199,687	0	0	0	0	0	0	139,334	139,334	0	60,353	60,353	
7		CD-AA	1,530,887	0	0	1,080,469	1,080,469	0	0	314,031	314,031	0	136,387	136,387	
9		CD-WA / ID / AN	276	0	0	215	215	0	0	61	61	0	0	0	
		TOTAL ACCOUNT	3,410,377	355,557	13,834	2,221,156	2,590,547	33,081	0	548,156	581,237	41,853	196,740	238,593	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	32,034,487	14,018,932	9,496,088	8,519,467	32,034,487	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,065,517	0	0	0	0	2,397,243	847,685	820,589	4,065,517	0	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	0	47,082	0
9		CD-WA / ID / AN	1,399,504	252,374	365,327	472,135	1,089,836	71,710	103,805	134,153	309,668	0	0	0	0	0
		TOTAL ACCOUNT	38,071,821	14,271,306	9,861,415	9,364,592	33,497,313	2,468,953	951,490	1,063,149	4,483,592	43,834	47,082	0	0	90,916
	397XXX	Communication Equipment														
99		ED-WA / ID / AN	56,050,300	11,494,996	6,730,023	37,825,281	56,050,300	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,162,248	0	0	0	0	794,454	367,713	81	1,162,248	0	0	0	0	0
99		GD-OR / AS	1,141,582	0	0	0	0	0	0	0	0	1,141,582	0	0	1,141,582	0
8		GD-AA	767,517	0	0	0	0	0	0	535,543	535,543	0	231,974	0	231,974	0
7		CD-AA	54,773,717	0	0	38,658,194	38,658,194	0	0	11,235,733	11,235,733	0	4,879,790	0	4,879,790	0
9		CD-WA / ID / AN	18,747,509	5,971,744	2,924,209	5,703,295	14,599,248	1,696,824	830,891	1,620,546	4,148,261	0	0	0	0	0
		TOTAL ACCOUNT	132,642,873	17,466,740	9,654,232	82,186,770	109,307,742	2,491,278	1,198,604	13,391,903	17,081,785	1,141,582	5,111,764	0	0	6,253,346
	398000	Miscellaneous Equipment														
99		ED-WA / ID / AN	188,396	0	6,846	181,550	188,396	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	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	0	2,367	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	585,809	0	0	413,452	413,452	0	0	120,167	120,167	0	52,190	0	52,190	0
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0	0	0
		TOTAL ACCOUNT	785,145	0	13,522	595,002	608,524	0	1,897	120,167	122,064	2,367	52,190	0	54,557	0
		TOTAL GENERAL PLANT	573,691,797	73,244,186	40,104,866	297,164,373	410,513,425	45,907,846	7,209,844	72,071,382	125,189,072	10,684,590	27,304,710	0	0	37,989,300

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 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	10,298,709	0	0	7,268,623	7,268,623	0	0	2,112,574	2,112,574	0	917,512	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	23,702,343	479,443	0	17,921,553	18,400,996	1,022,594	779,605	2,155,513	3,957,712	426,123	917,512	1,343,635
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,302,280	1,690,842	0	13,611,438	15,302,280	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	702,191	0	0	0	0	0	0	489,961	489,961	0	212,230	
7		CD-AA	101,875,514	0	0	71,901,700	71,901,700	0	0	20,897,724	20,897,724	0	9,076,090	
9		CD-WA / ID / AN	428,444	0	32,734	300,908	333,642	0	9,301	85,501	94,802	0	0	
		TOTAL ACCOUNT	118,308,429	1,690,842	32,734	85,814,046	87,537,622	0	9,301	21,473,186	21,482,487	0	9,288,320	9,288,320
	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	624,713	0	0	440,910	440,910	0	0	128,147	128,147	0	55,656	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	624,713	0	0	440,910	440,910	0	0	128,147	128,147	0	55,656	55,656
	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 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	
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	15,173	15,173	0	0	15,173	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	2,178,390	0	0	1,537,464	1,537,464	0	0	446,853	446,853	0	194,073	194,073
9		CD-WA / ID / AN	18,128,580	14,117,269	0	0	14,117,269	4,011,311	0	0	4,011,311	0	0	0
		TOTAL ACCOUNT	20,322,143	14,132,442	0	1,537,464	15,669,906	4,011,311	0	446,853	4,458,164	0	194,073	194,073
		TOTAL	294,118,341	16,302,727	32,734	198,284,581	214,620,042	5,033,905	788,906	51,108,696	56,931,507	426,123	22,140,669	22,566,792

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS		Report ID: C-DTX-12A
COMMON ACCUMULATED DEFERRED FIT		
For Twelve Months 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	(86,652,565)	(61,157,647)	(17,775,041)	(7,719,877)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(778,722)	(606,414)	(172,308)	0
7	282919 CD-AA	(1,352,561)	(954,610)	(277,451)	(120,500)
7	283750 CD-AA	(240,218)	(169,541)	(49,276)	(21,401)
	Total	(89,024,066)	(62,888,212)	(18,274,076)	(7,861,778)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended November 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,634,140	3,634,140	0	0	0	0	3,634,140
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	7	7	0	0	0	0	7
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,147)	(3,147)	0	0	0	0	(3,147)
7/4	154560 Supply Chain Invoice Price Variance	0	0	38	38	0	0	0	0	38
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	51,213,804	25,024,202	0	76,238,006	46,276,001	22,672,395	4,937,803	2,351,807	0
TOTAL		51,213,804	25,024,202	3,631,038	79,869,044	46,276,001	22,672,395	4,937,803	2,351,807	3,631,038

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%