

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,651,981	24,654,431	13,997,550
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>38,651,981</u>	<u>24,654,431</u>	<u>13,997,550</u>
G-APL	Gas Net Adjusted Rate Base	<u>602,861,771</u>	<u>426,957,943</u>	<u>175,903,828</u>
	RATE OF RETURN	<u>6.411%</u>	<u>5.774%</u>	<u>7.958%</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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2016 thru 12-31-2018	100.000%	68.680%	31.320%
2	Input	Number of Customers Percent	11-01-2019 thru 11-30-2019	256,523 100.000%	169,863 66.217%	86,660 33.783%
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

Ending Balance Basis

Report ID:

G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2019
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Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2019

Ending Balance Basis

Report ID:
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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	01-01-2018 thru 12-31-2018				
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	System 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) Percent	11-01-2019 thru 11-30-2019	706,441,761 100.000%	498,986,293 70.634%	207,455,468 29.366%	
13	G-PLT Net Gas General Plant Percent	11-01-2019 thru 11-30-2019	94,894,255 100.000%	77,086,890 81.235%	17,807,365 18.765%	
14	Net Allocated Schedule M's Percent	12-01-2018 thru 11-30-2019	-25,087,070 100.000%	-17,546,133 69.941%	-7,540,937 30.059%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	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-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	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	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	119,800	119,800	0	79,328	79,328	0	40,472	40,472
2	902000	Meter Reading Expenses	1,774,839	131,966	1,906,805	1,627,637	87,384	1,715,021	147,202	44,582	191,784
2	903XXX	Customer Records & Collection Expenses	1,646,738	5,047,939	6,694,677	1,121,917	3,342,594	4,464,511	524,821	1,705,345	2,230,166
2	904000	Uncollectible Accounts	(49,945)	101,760	51,815	(8,033)	67,382	59,349	(41,912)	34,378	(7,534)
2	905000	Misc Customer Accounts	0	145,018	145,018	0	96,027	96,027	0	48,991	48,991
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,371,632	5,546,483	8,918,115	2,741,521	3,672,715	6,414,236	630,111	1,873,768	2,503,879
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	10,337,983	148,858	10,486,841	8,825,624	98,569	8,924,193	1,512,359	50,289	1,562,648
2	909000	Advertising	40,839	850,914	891,753	40,839	563,450	604,289	0	287,464	287,464
2	910000	Misc Customer Service & Info Exp	0	244,840	244,840	0	162,126	162,126	0	82,714	82,714
		TOTAL CUSTOMER SERVICE & INFO EXP	10,378,822	1,244,612	11,623,434	8,866,463	824,145	9,690,608	1,512,359	420,467	1,932,826
		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	
Ending Balance Basis	

AVISTA UTILITIES

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		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	5,651	15,306	492	2,349	2,841
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)	8,272,615	7,420,312	340,902	3,174,067	3,514,969
	TOTAL ADMIN & GENERAL EXPENSES	1,085,704	30,843,283	31,928,987	354,876	22,290,926	22,645,802	730,828	8,552,357	9,283,185
	TOTAL EXPENSES BEFORE FIT	207,002,915	48,031,312	255,034,227	145,259,805	34,038,085	179,297,890	61,743,110	13,993,227	75,736,337
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,320,640			26,067,638			16,253,002
G-FIT	FEDERAL INCOME TAX			(3,897,333)			(4,044,120)			146,787
G-FIT	DEFERRED FEDERAL INCOME TAX			7,582,514			5,469,607			2,112,907
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(16,522)			(12,280)			(4,242)
	GAS NET OPERATING INCOME (LOSS)			38,651,981			24,654,431			13,997,550

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	68.680%	31.320%
G-ALL 2	Number of Customers	100.000%	66.217%	33.783%
G-ALL 3	Direct Distribution Operating Expense	100.000%	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-495-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	1,016,355	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-804-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	255,637	148,858	404,495	210,035	98,569	308,604	45,602	50,289	95,891
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 Unbilled	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	98,569	8,924,193	1,512,359	50,289	1,562,648

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended November 30, 2019 Ending Balance 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	602,861,771	426,957,943	175,903,828
	Interest Deduction for FIT Calculation	16,486,750	11,698,648	4,788,102
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended November 30, 2019	
Ending Balance 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	208,281,063	145,254,100	63,026,963
G-OPS	Book Deprec/Amort and Reg Amortizations	29,993,303	20,349,974	9,643,329
G-OTX	Taxes Other than FIT	16,759,861	13,693,816	3,066,045
	Net Operating Income Before FIT	42,320,640	26,067,638	16,253,002
G-INT	Less: Interest Expense	16,486,750	11,698,648	4,788,102
G-OTX	Less: Idaho ITC Deferral & Amortization	235,418	0	235,418
G-SCM	Schedule M Adjustments	(44,628,034)	(33,626,704)	(11,001,330)
	Taxable Net Operating Income	(18,558,726)	(19,257,714)	698,988
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,897,333)	(4,044,120)	146,787
G-DTE	Deferred FIT	7,582,514	5,469,607	2,112,907
99	411400 Amortized Investment Tax Credit	(16,522)	(12,280)	(4,242)
	Total FIT/Deferred FIT & ITC	3,668,659	1,413,207	2,255,452
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended November 30, 2019		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	20,676,502	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	978,449	978,449	0	406,789	406,789
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	153,229	153,229	0	63,705	63,705
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	145,456	145,456	0	60,473	60,473
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	207,615	207,615	0	86,316	86,316
12	997027	Customer Uncollectibles	0	(593,553)	(593,553)	0	(419,250)	(419,250)	0	(174,303)	(174,303)
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	(1,525,536)	(1,525,536)	0	(634,240)	(634,240)
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	2,724,739	2,724,739	0	1,132,807	1,132,807
12	997049	Tax Depreciation	0	(35,569,466)	(35,569,466)	0	(25,124,137)	(25,124,137)	0	(10,445,329)	(10,445,329)
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	2,757,154	2,757,154	0	1,146,283	1,146,283
12	997081	Deferred Compensation	0	171,888	171,888	0	121,411	121,411	0	50,477	50,477
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	84,890	84,890	0	35,293	35,293
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	(8,309,327)	(8,309,327)	0	(5,869,210)	(5,869,210)	0	(2,440,117)	(2,440,117)
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	(174,121)	(174,121)	0	(72,391)	(72,391)
12	997112	AFUDC Equity Tax Flow Through	0	(513,783)	(513,783)	0	(362,905)	(362,905)	0	(150,878)	(150,878)
12	997113	AFUDC Equity CWIP	0	(233,265)	(233,265)	0	(164,764)	(164,764)	0	(68,501)	(68,501)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,601)	(16,601)	0	(6,902)	(6,902)
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)	(25,087,070)	(44,628,034)	(16,080,572)	(17,546,132)	(33,626,704)	(3,460,392)	(7,540,938)	(11,001,330)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	68.680%	31.320%
G-ALL	2	Number of Customers	100.000%	66.217%	33.783%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	68.140%	31.860%
G-ALL	11	Book Depreciation	100.000%	70.206%	29.794%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.634%	29.366%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended November 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(225,951)	(159,598)	(66,353)
99	410100	Deferred Federal Income Tax Exp	7,936,945	5,740,175	2,196,770
		SUBTOTAL	7,710,994	5,580,577	2,130,417
12	411100	Deferred Federal Income Tax Expense - Allocated	(51,615)	(36,458)	(15,157)
99	411100	Deferred Federal Income Tax Exp	(76,865)	(74,512)	(2,353)
		SUBTOTAL	(128,480)	(110,970)	(17,510)
		Total Deferred Federal Income Tax Expense	7,582,514	5,469,607	2,112,907

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.634%	29.366%
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
Ending Balance Basis

Report ID:
G-OTX-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,320,042	3,122,241	1,022,594	954,021	1,976,615	779,605	366,021	1,145,626
4	3031XX	Misc Intangible IT Plant (3031XX)	4,195,990	51,994,548	56,190,538	4,186,689	37,577,500	41,764,189	9,301	14,417,048	14,426,349
TOTAL INTANGIBLE PLANT			5,998,189	53,314,590	59,312,779	5,209,283	38,531,521	43,740,804	788,906	14,783,069	15,571,975
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,292,002	1,292,002	0	916,539	916,539	0	375,463	375,463
1	351XXX	Structures & Improvements	0	1,580,291	1,580,291	0	1,085,344	1,085,344	0	494,947	494,947
1	352XXX	Wells	0	22,222,806	22,222,806	0	15,262,623	15,262,623	0	6,960,183	6,960,183
1	353000	Lines	0	2,059,777	2,059,777	0	1,414,655	1,414,655	0	645,122	645,122
1	354000	Compressor Station Equipment	0	14,096,023	14,096,023	0	9,681,149	9,681,149	0	4,414,874	4,414,874
1	355000	Measuring & Regulating Equipment	0	704,879	704,879	0	484,111	484,111	0	220,768	220,768
1	356000	Purification Equipment	0	545,143	545,143	0	374,404	374,404	0	170,739	170,739
1	357000	Other Equipment	0	1,718,497	1,718,497	0	1,180,264	1,180,264	0	538,233	538,233
TOTAL UNDERGROUND STORAGE PLANT			0	44,219,418	44,219,418	0	30,399,089	30,399,089	0	13,820,329	13,820,329
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	560,169	0	560,169	451,989	0	451,989	108,180	0	108,180
6	375000	Structures & Improvements	1,279,625	0	1,279,625	821,032	0	821,032	458,593	0	458,593
6	376000	Mains	385,061,531	2,518,937	387,580,468	254,937,586	1,716,404	256,653,990	130,123,945	802,533	130,926,478
6	378000	Measuring & Reg Station Equip-General	6,699,549	0	6,699,549	4,244,348	0	4,244,348	2,455,201	0	2,455,201
6	379000	Measuring & Reg Station Equip-City Gate	6,410,826	0	6,410,826	1,905,069	0	1,905,069	4,505,757	0	4,505,757
6	380000	Services	278,324,611	0	278,324,611	191,618,873	0	191,618,873	86,705,738	0	86,705,738
6	381XXX	Meters	95,963,890	0	95,963,890	66,266,476	0	66,266,476	29,697,414	0	29,697,414
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	3,943,320	0	3,943,320	2,974,240	0	2,974,240	969,080	0	969,080
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			778,332,116	2,518,937	780,851,053	523,283,538	1,716,404	524,999,942	255,048,578	802,533	255,851,111
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,051,757	2,572,945	5,624,702	2,955,012	1,859,519	4,814,531	96,745	713,426	810,171
4	390XXX	Structures & Improvements	29,253,709	25,283,078	54,536,787	27,629,524	18,272,586	45,902,110	1,624,185	7,010,492	8,634,677
4	391XXX	Office Furniture & Equipment	2,187,033	18,511,006	20,698,039	2,182,063	13,378,274	15,560,337	4,970	5,132,732	5,137,702
4	392XXX	Transportation Equipment	12,676,046	4,095,275	16,771,321	9,932,046	2,959,737	12,891,783	2,744,000	1,135,538	3,879,538
4	393000	Stores Equipment	208,244	1,011,370	1,219,614	158,569	730,937	889,506	49,675	280,433	330,108
4	394000	Tools, Shop & Garage Equipment	2,512,079	6,772,028	9,284,107	1,991,989	4,894,280	6,886,269	520,090	1,877,748	2,397,838
4	395XXX	Laboratory Equipment	57,609	559,827	617,436	57,609	404,598	462,207	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,523,825	1,072,253	4,596,078	2,559,591	774,939	3,334,530	964,234	297,314	1,261,548
4	397XXX	Communications Equipment	3,985,471	13,688,145	17,673,616	2,869,126	9,892,696	12,761,822	1,116,345	3,795,449	4,911,794
4	398000	Miscellaneous Equipment	1,897	127,482	129,379	0	92,134	92,134	1,897	35,348	37,245
TOTAL GENERAL PLANT			57,457,670	73,693,409	131,151,079	50,335,529	53,259,700	103,595,229	7,122,141	20,433,709	27,555,850

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended November 30, 2019
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	841,787,975	173,746,354	1,015,534,329	578,828,350	123,906,714	702,735,064	262,959,625	49,839,640	312,799,265
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,115,000)	(17,115,000)	0	(11,754,582)	(11,754,582)	0	(5,360,418)	(5,360,418)
G-ADEP		Distribution Plant	(232,709,471)	(1,846,422)	(234,555,893)	(148,692,407)	(1,258,152)	(149,950,559)	(84,017,064)	(588,270)	(84,605,334)
G-ADEP		General Plant	(13,672,401)	(22,584,423)	(36,256,824)	(10,186,125)	(16,322,214)	(26,508,339)	(3,486,276)	(6,262,209)	(9,748,485)
		TOTAL ACCUMULATED DEPRECIATION	(246,381,872)	(41,545,845)	(287,927,717)	(158,878,532)	(29,334,948)	(188,213,480)	(87,503,340)	(12,210,897)	(99,714,237)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(353,970)	(796,714)	(1,150,684)	(238,943)	(575,801)	(814,744)	(115,027)	(220,913)	(335,940)
G-AAMT		Misc IT Intangible Plant - 3031XX	(951,746)	(19,062,423)	(20,014,169)	(943,751)	(13,776,794)	(14,720,545)	(7,995)	(5,285,629)	(5,293,624)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,305,716)	(19,859,137)	(21,164,853)	(1,182,694)	(14,352,595)	(15,535,289)	(123,022)	(5,506,542)	(5,629,564)
		TOTAL ACCUMULATED DEPR/AMORT	(247,687,588)	(61,404,982)	(309,092,570)	(160,061,226)	(43,687,543)	(203,748,769)	(87,626,362)	(17,717,439)	(105,343,801)
		NET GAS UTILITY PLANT before DFIT	594,100,387	112,341,372	706,441,759	418,767,124	80,219,171	498,986,295	175,333,263	32,122,201	207,455,464
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,811,422)	(110,811,422)	0	(78,270,540)	(78,270,540)	0	(32,540,882)	(32,540,882)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,559,631)	(17,559,631)	0	(12,687,816)	(12,687,816)	0	(4,871,815)	(4,871,815)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(367,304)	(367,304)	0	(265,458)	(265,458)	0	(101,846)	(101,846)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(30,160)	(30,160)	0	(21,797)	(21,797)	0	(8,363)	(8,363)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(347,394)	(347,394)	0	(245,378)	(245,378)	0	(102,016)	(102,016)
		TOTAL ACCUMULATED DFIT	0	(129,115,911)	(129,115,911)	0	(91,490,989)	(91,490,989)	0	(37,624,922)	(37,624,922)
		NET GAS UTILITY PLANT	594,100,387	(16,774,539)	577,325,848	418,767,124	(11,271,818)	407,495,306	175,333,263	(5,502,721)	169,830,542

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)	100.000%	70.634%	29.366%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	594,100,387	(16,774,539)	577,325,848	418,767,124	(11,271,818)	407,495,306	175,333,263	(5,502,721)	169,830,542
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(1,556,609)	0	(1,556,609)	(1,556,609)	0	(1,556,609)	0	0	0
4	182311	Regulatory Asset - AFUDC	258,083	103,329	361,412	235,396	74,678	310,074	22,687	28,651	51,338
4	182318	Accumulated Amortization - AFUDC	(10,134)	(7,994)	(18,128)	(9,642)	(5,776)	(15,418)	(492)	(2,218)	(2,710)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,936,095	3,936,095	0	1,794,969	1,794,969
1	164100	Gas Inventory--Jackson Prairie	0	12,451,245	12,451,245	0	8,551,515	8,551,515	0	3,899,730	3,899,730
4	252000	Customer Advances	0	0	0	0	0	0	0	0	0
99	235199	Customer Deposits	(588,689)	0	(588,689)	(588,689)	0	(588,689)	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	10,357,685	0	10,357,685	10,357,685	0	10,357,685	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,175,114)	0	(2,175,114)	(2,175,114)	0	(2,175,114)	0	0	0
C-WKC		Working Capital	973,057	0	973,057	643,098	0	643,098	329,959	0	329,959
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	7,258,279	18,277,644	25,535,923	6,906,125	12,556,512	19,462,637	352,154	5,721,132	6,073,286
		NET RATE BASE	601,358,666	1,503,105	602,861,771	425,673,249	1,284,694	426,957,943	175,685,417	218,411	175,903,828

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-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	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		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-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(70,725,317)	(70,725,317)											
	Steam (ED-ID)	(84,961,548)	(84,961,548)											
	Steam (ED-WA)	(157,703,023)	(157,703,023)											
	Hydro (ED-AN)	(145,420,060)	(145,420,060)											
	Other (ED-AN)	(137,893,563)	(137,893,563)											
Total Electric Production		(596,703,511)	(596,703,511)											
Electric Transmission														
	ED-AN	(206,141,609)	(206,141,609)											
	ED-ID	(8,544,572)	(8,544,572)											
	ED-WA	(15,218,404)	(15,218,404)											
Total Electric Transmission		(229,904,585)	(229,904,585)											
Electric Distribution														
	ED-AN	(247,788)	(247,788)											
	ED-ID	(230,919,536)	(230,919,536)											
	ED-WA	(365,114,968)	(365,114,968)											
Total Electric Distribution		(596,282,292)	(596,282,292)											
Gas Underground Storage														
1	GD-AN	(17,115,000)	(17,115,000)			(17,115,000)	(17,115,000)		(11,754,582)	(11,754,582)		(5,360,418)	(5,360,418)	
	GD-OR	(1,268,935)		(1,268,935)										
Total Gas Underground Storage		(18,383,935)	(17,115,000)	(1,268,935)		(17,115,000)	(17,115,000)		(11,754,582)	(11,754,582)		(5,360,418)	(5,360,418)	
Gas Distribution														
6	GD-AN	(1,846,422)	(1,846,422)			(1,846,422)	(1,846,422)		(1,258,152)	(1,258,152)		(588,270)	(588,270)	
	GD-ID	(84,017,064)	(84,017,064)			(84,017,064)	(84,017,064)				(84,017,064)		(84,017,064)	
	GD-WA	(148,692,407)	(148,692,407)			(148,692,407)	(148,692,407)	(148,692,407)		(148,692,407)				
	GD-OR	(118,030,726)		(118,030,726)										
Total Gas Distribution		(352,586,619)	(234,555,893)	(118,030,726)	(232,709,471)	(1,846,422)	(234,555,893)	(148,692,407)	(1,258,152)	(149,950,559)	(84,017,064)	(588,270)	(84,605,334)	
General Plant														
	ED-AN	(36,604,314)	(36,604,314)											
	ED-ID	(10,977,225)	(10,977,225)											
	ED-WA	(20,032,904)	(20,032,904)											
7,4	CD-AA	(76,341,586)	(53,880,364)	(15,659,950)	(6,801,272)	(15,659,950)	(15,659,950)		(11,317,759)	(11,317,759)		(4,342,191)	(4,342,191)	
9,4	CD-AN	(10,299,080)	(8,020,203)	(2,278,877)		(2,278,877)	(2,278,877)		(1,646,990)	(1,646,990)		(631,887)	(631,887)	
9	CD-ID	(6,411,103)	(4,992,518)	(1,418,585)		(1,418,585)	(1,418,585)				(1,418,585)		(1,418,585)	
9	CD-WA	(5,518,645)	(4,297,534)	(1,221,111)		(1,221,111)	(1,221,111)	(1,221,111)		(1,221,111)				
8,4	GD-AA	(1,893,695)	(1,321,345)	(572,350)		(1,321,345)	(1,321,345)		(954,962)	(954,962)		(366,383)	(366,383)	
4	GD-AN	(3,324,251)	(3,324,251)			(3,324,251)	(3,324,251)		(2,402,503)	(2,402,503)		(921,748)	(921,748)	
	GD-ID	(2,067,691)	(2,067,691)			(2,067,691)	(2,067,691)				(2,067,691)		(2,067,691)	
	GD-WA	(8,965,014)	(8,965,014)			(8,965,014)	(8,965,014)	(8,965,014)		(8,965,014)				
	GD-OR	(4,956,131)		(4,956,131)										
Total General Plant		(187,391,639)	(138,805,062)	(36,256,824)	(12,329,753)	(13,672,401)	(22,584,423)	(36,256,824)	(10,186,125)	(16,322,214)	(26,508,339)	(3,486,276)	(6,262,209)	(9,748,485)
Total Accumulated Depreciation		(1,981,252,581)	(1,561,695,450)	(287,927,717)	(131,629,414)	(246,381,872)	(41,545,845)	(287,927,717)	(158,878,532)	(29,334,948)	(188,213,480)	(87,503,340)	(12,210,897)	(99,714,237)

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%	6	Actual Therms Purchased		68.140%	31.860%				

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

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(12,820,021)	(12,820,021)												
Misc Intangible Plt (303000)	ED-AN	(2,064,936)	(2,064,936)												
Total Production/Transmission		(14,884,957)	(14,884,957)												
Distribution															
Franchises (302000)	ED-WA	(239,835)	(239,835)												
Misc Intangible Plt (303000)	ED-WA	(48,051)	(48,051)												
Total Distribution		(287,886)	(287,886)												
General Plant - 303000															
7,4	CD-AA	(3,759,450)	(2,653,345)	(771,176)	(334,929)		(771,176)	(771,176)		(557,344)	(557,344)		(213,832)	(213,832)	
9,4	CD-AN	(115,416)	(89,878)	(25,538)			(25,538)	(25,538)		(18,457)	(18,457)		(7,081)	(7,081)	
	GD-ID	(115,027)		(115,027)			(115,027)	(115,027)				(115,027)		(115,027)	
	GD-WA	(238,943)		(238,943)			(238,943)	(238,943)	(238,943)		(238,943)				
	GD-OR	(104,151)			(104,151)										
Total General Plant - 303000		(4,332,987)	(2,743,223)	(1,150,684)	(439,080)		(353,970)	(796,714)	(1,150,684)	(238,943)	(575,801)	(814,744)	(115,027)	(220,913)	(335,940)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(90,663,434)	(63,988,438)	(18,597,791)	(8,077,205)		(18,597,791)	(18,597,791)		(13,440,995)	(13,440,995)		(5,156,796)	(5,156,796)	
9,4	CD-AN	(98,094)	(76,389)	(21,705)			(21,705)	(21,705)		(15,687)	(15,687)		(6,018)	(6,018)	
9	CD-ID	(36,132)	(28,137)	(7,995)			(7,995)	(7,995)				(7,995)		(7,995)	
9	CD-WA	(4,265,157)	(3,321,406)	(943,751)			(943,751)	(943,751)	(943,751)		(943,751)		0	0	
	ED-AN	(5,661,739)	(5,661,739)												
	ED-ID	0	0												
	ED-WA	(770,180)	(770,180)												
8,4	GD-AA	(634,784)		(442,927)	(191,857)		(442,927)	(442,927)		(320,112)	(320,112)		(122,815)	(122,815)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 30311		(102,129,520)	(73,846,289)	(20,014,169)	(8,269,062)		(951,746)	(19,062,423)	(20,014,169)	(943,751)	(13,776,794)	(14,720,545)	(7,995)	(5,285,629)	(5,293,624)
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	0	
4	ED-AN	(188,606)	(188,606)												
	ED-WA	0	0												
	GD-WA	0		0			0	0	0	0	0		0	0	
	GD-OR	0			0										
Total General Plant - 390200, 396200		(188,606)	(188,606)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(121,823,956)	(91,950,961)	(21,164,853)	(8,708,142)		(1,305,716)	(19,859,137)	(21,164,853)	(1,182,694)	(14,352,595)	(15,535,289)	(123,022)	(5,506,542)	(5,629,564)

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-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	11,825,224	0	0	8,346,007	8,346,007	0	0	2,425,708	2,425,708	0	1,053,509	1,053,509
9	CD-WA / ID / AN	1,990,400	691,322	340,480	518,182	1,549,984	196,434	96,745	147,237	440,416	0	0	0
	TOTAL ACCOUNT	17,930,112	813,635	702,759	8,886,963	10,403,357	2,955,012	96,745	2,572,945	5,624,702	848,544	1,053,509	1,902,053
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,433,873	1,132,383	2,652,327	4,649,163	8,433,873	0	0	0	0	0	0	0
99	GD-WA / ID / AN	24,944,502	0	0	0	0	24,944,502	0	0	24,944,502	0	0	0
99	GD-OR / AS	3,810,961	0	0	0	0	0	0	0	0	3,810,961	0	3,810,961
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	111,718,507	0	0	78,848,688	78,848,688	0	0	22,916,817	22,916,817	0	9,953,002	9,953,002
9	CD-WA / ID / AN	30,168,874	9,449,573	5,716,099	8,327,735	23,493,407	2,685,022	1,624,185	2,366,260	6,675,467	0	0	0
	TOTAL ACCOUNT	179,076,717	10,581,956	8,368,426	91,825,586	110,775,968	27,629,524	1,624,185	25,283,077	54,536,786	3,810,961	9,953,002	13,763,963
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,902,913	95,942	7,798	1,799,173	1,902,913	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,010,185	0	0	0	0	1,010,185	0	0	1,010,185	0	0	0
99	GD-OR / AS	12,162	0	0	0	0	0	0	0	0	12,162	0	12,162
8	GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	77,850
7	CD-AA	89,052,573	0	0	62,851,525	62,851,525	0	0	18,267,354	18,267,354	0	7,933,694	7,933,694
9	CD-WA / ID / AN	5,607,504	4,124,267	17,490	224,974	4,366,731	1,171,878	4,970	63,925	1,240,773	0	0	0
	TOTAL ACCOUNT	97,842,914	4,220,209	25,288	64,875,672	69,121,169	2,182,063	4,970	18,511,006	20,698,039	12,162	8,011,544	8,023,706
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	49,033,423	23,456,003	9,863,425	15,713,995	49,033,423	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,731,142	0	0	0	0	9,387,032	2,515,238	1,828,872	13,731,142	0	0	0
99	GD-OR / AS	3,990,674	0	0	0	0	0	0	0	0	3,990,674	0	3,990,674
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,373,279	0	0	5,203,913	5,203,913	0	0	1,512,481	1,512,481	0	656,885	656,885
9	CD-WA / ID / AN	6,756,174	1,918,105	805,098	2,538,032	5,261,235	545,015	228,762	721,162	1,494,939	0	0	0
	TOTAL ACCOUNT	80,931,642	25,374,108	10,668,523	23,455,940	59,498,571	9,932,047	2,744,000	4,095,275	16,771,322	3,990,674	671,075	4,661,749

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,113,456	247,797	174,826	3,559,379	3,982,002	70,410	49,675	1,011,369	1,131,454	0	0	0	
		TOTAL ACCOUNT	5,618,154	248,777	176,172	3,948,949	4,373,898	158,570	49,675	1,011,369	1,219,614	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,018,996	779,139	234,545	5,005,312	6,018,996	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,827,292	0	0	0	0	1,989,358	305,106	532,828	2,827,292	0	0	0	
99		GD-OR / AS	928,660	0	0	0	0	0	0	0	0	928,660	0	928,660	
8		GD-AA	5,014,029	0	0	0	0	0	0	3,498,589	3,498,589	0	1,515,440	1,515,440	
7		CD-AA	13,170,016	0	0	9,295,134	9,295,134	0	0	2,701,565	2,701,565	0	1,173,317	1,173,317	
9		CD-WA / ID / AN	1,159,950	9,259	756,609	137,419	903,287	2,631	214,985	39,047	256,663	0	0	0	
		TOTAL ACCOUNT	29,118,943	788,398	991,154	14,437,865	16,217,417	1,991,989	520,091	6,772,029	9,284,109	928,660	2,688,757	3,617,417	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,775,322	409,610	13,580	1,352,132	1,775,322	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	152,526	0	0	0	0	57,609	0	94,917	152,526	0	0	0	
99		GD-OR / AS	48,404	0	0	0	0	0	0	0	0	48,404	0	48,404	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,749,939	409,610	13,580	2,459,159	2,882,349	57,609	0	559,827	617,436	48,404	201,750	250,154	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,797,945	13,859,344	9,491,081	8,447,520	31,797,945	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,156,155	0	0	0	0	2,487,881	847,685	820,589	4,156,155	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,498,246	252,374	410,182	504,173	1,166,729	71,710	116,550	143,257	331,517	0	0	
		TOTAL ACCOUNT	38,024,659	14,111,718	9,901,263	9,324,683	33,337,664	2,559,591	964,235	1,072,253	4,596,079	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,996,828	10,812,670	6,525,811	32,658,347	49,996,828	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,091,798	0	0	0	0	800,200	289,645	1,953	1,091,798	0	0	
99		GD-OR / AS	1,123,812	0	0	0	0	0	0	0	0	1,123,812	0	
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	
7		CD-AA	59,443,484	0	0	41,954,022	41,954,022	0	0	12,193,642	12,193,642	0	5,295,820	
9		CD-WA / ID / AN	18,133,724	7,281,305	2,909,459	3,930,510	14,121,274	2,068,926	826,700	1,116,824	4,012,450	0	0	
		TOTAL ACCOUNT	130,328,120	18,093,975	9,435,270	78,542,879	106,072,124	2,869,126	1,116,345	13,688,145	17,673,616	1,123,812	5,458,568	6,582,380
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	621,473	0	0	438,623	438,623	0	0	127,483	127,483	0	55,367	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	826,005	0	13,522	625,369	638,891	0	1,897	127,483	129,380	2,367	55,367	57,734
		TOTAL GENERAL PLANT	583,564,435	74,642,386	40,295,957	298,500,295	413,438,638	50,335,531	7,122,143	73,693,409	131,151,083	10,834,060	28,140,654	38,974,714

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended November 30, 2019
 Ending Balance Basis

Report ID:
C-IPL-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,225,825	0	0	4,394,063	4,394,063	0	0	1,277,103	1,277,103	0	554,659	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	19,469,732	319,716	0	15,046,993	15,366,709	1,022,594	779,605	1,320,042	3,122,241	426,123	554,659	980,782
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,450,648	1,084,064	0	14,366,584	15,450,648	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	716,261	0	0	0	0	0	0	499,778	499,778	0	216,483	
7		CD-AA	117,828,727	0	0	83,161,159	83,161,159	0	0	24,170,207	24,170,207	0	10,497,361	
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	
		TOTAL ACCOUNT	134,455,970	1,084,064	32,734	97,853,485	98,970,283	0	9,301	24,762,542	24,771,843	0	10,713,844	10,713,844
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	364,142	364,142	0	0	364,142	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,387,496	0	0	979,267	979,267	0	0	284,617	284,617	0	123,612	123,612
9		CD-WA / ID / AN	18,921,178	14,734,489	0	0	14,734,489	4,186,689	0	0	4,186,689	0	0	0
		TOTAL ACCOUNT	20,672,816	15,098,631	0	979,267	16,077,898	4,186,689	0	284,617	4,471,306	0	123,612	123,612
	TOTAL		305,965,884	16,502,411	32,734	206,596,204	223,131,349	5,209,283	788,906	53,314,589	59,312,778	426,123	23,095,634	23,521,757

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended November 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,745,221)	(59,811,482)	(17,383,787)	(7,549,952)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(794,700)	(618,857)	(175,843)	0
7	282919 CD-AA	(1,790,590)	(1,263,762)	(367,304)	(159,524)
7	283750 CD-AA	(147,028)	(103,769)	(30,160)	(13,099)
	Total	(87,477,539)	(61,797,870)	(17,957,094)	(7,722,575)

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 November 30, 2019
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,744,719	3,744,719	0	0	0	0	3,744,719
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	166	166	0	0	0	0	166
7/4	154550 Supply Chain Average Cost Variance	0	0	16	16	0	0	0	0	16
7/4	154560 Supply Chain Invoice Price Variance	0	0	76	76	0	0	0	0	76
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,732,107	16,707,467	0	50,439,574	33,089,009	16,377,508	643,098	329,959	0
TOTAL		33,732,107	16,707,467	3,744,977	54,184,551	33,089,009	16,377,508	643,098	329,959	3,744,977

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%