

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended October 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	1,727,248	1,023,579	703,669
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>1,727,248</u>	<u>1,023,579</u>	<u>703,669</u>
G-APL	Gas Net Adjusted Rate Base	<u>593,671,446</u>	<u>420,194,687</u>	<u>173,476,759</u>
	RATE OF RETURN	<u>0.291%</u>	<u>0.244%</u>	<u>0.406%</u>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2019

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers Percent	10-01-2019 thru 10-31-2019	259,214 100.000%	172,639 66.601%	86,575 33.399%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2019 thru 10-31-2019	1,458,474 100.000%	1,080,954 74.115%	377,520 25.885%
	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	10-01-2019 thru 10-31-2019	27,976,138 100.000%	18,920,262 67.630%	9,055,876 32.370%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2019

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
	Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
	Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	XXXXXX
	Adjustments		0			
	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 Month Ended October 31, 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%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2019

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	System	Washington	Idaho	
			264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	10-01-2019 thru 10-31-2019	2,191,277	1,549,454	641,823	
			100.000%	70.710%	29.290%	
12	Net Gas Plant (before ADFIT) - AMA Percent	09-01-2019 thru 10-31-2019	699,041,147	493,318,330	205,722,817	
			100.000%	70.571%	29.429%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2019 thru 10-31-2019	95,294,708	77,369,346	17,925,362	
			100.000%	81.190%	18.810%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2019 thru 10-31-2019	-1,522,968	-1,058,652	-464,316	
			100.000%	69.512%	30.488%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	8,587,373	0	8,587,373	5,857,067	0	5,857,067	2,730,306	0	2,730,306
99 4812XX	Commercial - Firm & Interruptible	3,727,438	0	3,727,438	2,666,751	0	2,666,751	1,060,687	0	1,060,687
99 4813XX	Industrial-Firm	211,522	0	211,522	117,482	0	117,482	94,040	0	94,040
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	11,824	0	11,824	10,244	0	10,244	1,580	0	1,580
99 499XXX	Unbilled Revenue	5,929,359	0	5,929,359	4,014,942	0	4,014,942	1,914,417	0	1,914,417
	TOTAL SALES TO ULTIMATE CUSTOMERS	18,467,516	0	18,467,516	12,666,486	0	12,666,486	5,801,030	0	5,801,030
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	5,181,130	0	5,181,130	3,503,998	0	3,503,998	1,677,132	0	1,677,132
4 488000	Miscellaneous Service Revenues	1,604	0	1,604	950	0	950	654	0	654
99 4893XX	Transportation Revenues	445,717	0	445,717	387,393	0	387,393	58,324	0	58,324
99 493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4 495XXX	Other Gas Revenues	(2,024,547)	32,521	(1,992,026)	(1,138,915)	23,504	(1,115,411)	(885,632)	9,017	(876,615)
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	3,604,133	32,521	3,636,654	2,753,655	23,504	2,777,159	850,478	9,017	859,495
	TOTAL GAS REVENUES	22,071,649	32,521	22,104,170	15,420,141	23,504	15,443,645	6,651,508	9,017	6,660,525
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	9,483,333	0	9,483,333	6,466,254	0	6,466,254	3,017,079	0	3,017,079
99 808XXX	Net Natural Gas Storage Transactions	1,041,527	0	1,041,527	704,385	0	704,385	337,142	0	337,142
99 811000	Gas Used for Products Extraction	(37,291)	0	(37,291)	(25,220)	0	(25,220)	(12,071)	0	(12,071)
10 813000	Other Gas Expenses	0	99,242	99,242	0	67,259	67,259	0	31,983	31,983
99 813010	Gas Technology Institute (GTI) Expenses	11,644	0	11,644	8,119	0	8,119	3,525	0	3,525
	TOTAL PRODUCTION EXPENSES	10,499,213	99,242	10,598,455	7,153,538	67,259	7,220,797	3,345,675	31,983	3,377,658
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	783	783	0	541	541	0	242	242
1 824000	Other Expenses	0	86,090	86,090	0	59,488	59,488	0	26,602	26,602
1 837000	Other Equipment	0	198,009	198,009	0	136,824	136,824	0	61,185	61,185
	TOTAL UNDERGROUND STORAGE OPER EXP	0	284,882	284,882	0	196,853	196,853	0	88,029	88,029
G-DEPX	Depreciation Expense-Underground Storage	0	54,825	54,825	0	37,884	37,884	0	16,941	16,941
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,282	36,282	0	25,071	25,071	0	11,211	11,211
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	91,107	91,107	0	62,955	62,955	0	28,152	28,152
	TOTAL UNDERGROUND STORAGE EXPENSES	0	375,989	375,989	0	259,808	259,808	0	116,181	116,181

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		DISTRIBUTION EXPENSES:									
		OPERATION									
3	870000	Supervision & Engineering	56,993	162,082	219,075	52,607	120,127	172,734	4,386	41,955	46,341
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	386,305	115,781	502,086	263,610	85,811	349,421	122,695	29,970	152,665
3	875000	Measuring & Reg Sta Exp-General	11,833	0	11,833	4,327	0	4,327	7,506	0	7,506
3	876000	Measuring & Reg Sta Exp-Industrial	449	0	449	459	0	459	(10)	0	(10)
3	877000	Measuring & Reg Sta Exp-City Gate	7,956	0	7,956	6,314	0	6,314	1,642	0	1,642
3	878000	Meter & House Regulator Expenses	146,054	0	146,054	130,254	0	130,254	15,800	0	15,800
3	879000	Customer Installation Expenses	251,084	12,753	263,837	180,092	9,452	189,544	70,992	3,301	74,293
3	880000	Other Expenses	151,057	65,764	216,821	128,921	48,741	177,662	22,136	17,023	39,159
3	881000	Rents	14	1,904	1,918	14	1,411	1,425	0	493	493
		MAINTENANCE									
3	885000	Supervision & Engineering	23,436	(8)	23,428	17,144	(6)	17,138	6,292	(2)	6,290
3	887000	Mains	54,090	(8)	54,082	40,469	(6)	40,463	13,621	(2)	13,619
3	889000	Measuring & Reg Sta Exp-General	31,266	18,300	49,566	23,810	13,563	37,373	7,456	4,737	12,193
3	890000	Measuring & Reg Sta Exp-Industrial	96	(32)	64	(99)	(24)	(123)	195	(8)	187
3	891000	Measuring & Reg Sta Exp-City Gate	6,853	3,411	10,264	3,363	2,528	5,891	3,490	883	4,373
3	892000	Services	186,614	0	186,614	144,276	0	144,276	42,338	0	42,338
3	893000	Meters & House Regulators	144,381	66,395	210,776	85,399	49,209	134,608	58,982	17,186	76,168
3	894000	Other Equipment	(6)	15,427	15,421	(5)	11,434	11,429	(1)	3,993	3,992
		TOTAL DISTRIBUTION OPERATING EXP	1,458,475	461,769	1,920,244	1,080,955	342,240	1,423,195	377,520	119,529	497,049
G-DEPX		Depreciation Expense-Distribution	1,552,148	4,786	1,556,934	1,059,033	3,237	1,062,270	493,115	1,549	494,664
G-OTX		Taxes Other Than FIT	1,145,117	94	1,145,211	929,064	68	929,132	216,053	26	216,079
		TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,697,265	4,880	2,702,145	1,988,097	3,305	1,991,402	709,168	1,575	710,743
		TOTAL DISTRIBUTION EXPENSES	4,155,740	466,649	4,622,389	3,069,052	345,545	3,414,597	1,086,688	121,104	1,207,792

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For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	11,761	11,761	0	7,833	7,833	0	3,928	3,928
2	902000	Meter Reading Expenses	125,152	13,527	138,679	110,238	9,009	119,247	14,914	4,518	19,432
2	903XXX	Customer Records & Collection Expenses	135,538	485,286	620,824	96,729	323,205	419,934	38,809	162,081	200,890
2	904000	Uncollectible Accounts	(35,622)	67,840	32,218	(9,593)	45,182	35,589	(26,029)	22,658	(3,371)
2	905000	Misc Customer Accounts	0	5,028	5,028	0	3,349	3,349	0	1,679	1,679
		TOTAL CUSTOMER ACCOUNTS EXPENSES	225,068	583,442	808,510	197,374	388,578	585,952	27,694	194,864	222,558
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	976,456	14,105	990,561	830,715	9,394	840,109	145,741	4,711	150,452
2	909000	Advertising	2,996	125,178	128,174	2,996	83,370	86,366	0	41,808	41,808
2	910000	Misc Customer Service & Info Exp	0	35,465	35,465	0	23,620	23,620	0	11,845	11,845
		TOTAL CUSTOMER SERVICE & INFO EXP	979,452	174,748	1,154,200	833,711	116,384	950,095	145,741	58,364	204,105
		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	14,859	789,941	804,800	11,014	570,906	581,920	3,845	219,035	222,880
4	921000	Office Supplies & Expenses	14	115,726	115,740	14	83,637	83,651	0	32,089	32,089
4	922000	Admin. Expenses Transferred - Credit	0	(1,323)	(1,323)	0	(956)	(956)	0	(367)	(367)
4	923000	Outside Services Employed	1,763	215,680	217,443	1,763	155,876	157,639	0	59,804	59,804
4	924000	Property Insurance Premium	0	25,082	25,082	0	18,127	18,127	0	6,955	6,955
4	925XXX	Injuries and Damages	84	85,726	85,810	87	61,956	62,043	(3)	23,770	23,767
4	926XXX	Employee Pensions and Benefits	221	53,149	53,370	221	38,412	38,633	0	14,737	14,737
4	928000	Regulatory Commission Expenses	86,827	20,065	106,892	62,136	14,501	76,637	24,691	5,564	30,255
4	930000	Miscellaneous General Expenses	850	64,710	65,560	155	46,767	46,922	695	17,943	18,638
4	931000	Rents	0	10,775	10,775	0	7,787	7,787	0	2,988	2,988
4	935000	Maintenance of General Plant	51,577	249,175	300,752	38,859	180,084	218,943	12,718	69,091	81,809
		TOTAL ADMIN & GEN OPERATING EXP	156,195	1,628,706	1,784,901	114,249	1,177,097	1,291,346	41,946	451,609	493,555

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	151,568	427,950	579,518	140,012	309,288	449,300	11,556	118,662	130,218
G-AMTX	Amortization Expense - General Plant - 303000	3,317	6,820	10,137	2,072	4,929	7,001	1,245	1,891	3,136
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	70,360	548,608	618,968	70,215	396,490	466,705	145	152,118	152,263
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	191	602	793	179	425	604	12	177	189
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr:	945	0	945	945	0	945	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99 407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(209,419)	0	(209,419)	(209,419)	0	(209,419)	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	79,661	983,980	1,063,641	52,692	711,132	763,824	26,969	272,848	299,817
	TOTAL ADMIN & GENERAL EXPENSES	235,856	2,612,686	2,848,542	166,941	1,888,229	2,055,170	68,915	724,457	793,372
	TOTAL EXPENSES BEFORE FIT	16,095,329	4,312,756	20,408,085	11,420,616	3,065,803	14,486,419	4,674,713	1,246,953	5,921,666
	NET OPERATING INCOME (LOSS) BEFORE FIT			1,696,085			957,226			738,859
G-FIT	FEDERAL INCOME TAX			338,642			125,638			213,004
G-FIT	DEFERRED FEDERAL INCOME TAX			(368,455)			(190,987)			(177,468)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,350)			(1,004)			(346)
	GAS NET OPERATING INCOME (LOSS)			1,727,248			1,023,579			703,669

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers	100.000%	66.601%	33.399%
G-ALL 3	Direct Distribution Operating Expense	100.000%	74.115%	25.885%
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-495-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	5,136	32,521	37,657	5,136	23,504	28,640	0	9,017	9,017
4	495028	Deferred Exchange Reservation	375,001	0	375,001	253,613	0	253,613	121,388	0	121,388
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(2,534,954)	0	(2,534,954)	(1,516,131)	0	(1,516,131)	(1,018,823)	0	(1,018,823)
4	495329	Amortization Res Decoupling Deferral	380,281	0	380,281	331,383	0	331,383	48,898	0	48,898
4	495338	Non-Res Decoupling Deferred Rev	(239,140)	0	(239,140)	(176,687)	0	(176,687)	(62,453)	0	(62,453)
4	495339	Amortization Non-Res Decoupling	(10,869)	0	(10,869)	(36,228)	0	(36,228)	25,359	0	25,359
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	(2,024,545)	32,521	(1,992,024)	(1,138,914)	23,504	(1,115,410)	(885,631)	9,017	(876,614)

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-804-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	7,410,675	0	7,410,675	5,012,259	0	5,012,259	2,398,416	0	2,398,416
1	804001	Pipeline Demand Costs	2,283,033	0	2,283,033	1,577,576	0	1,577,576	705,457	0	705,457
1	804002	Transport Variable Charges	25,576	0	25,576	17,673	0	17,673	7,903	0	7,903
6	804010	Gas Costs - Fixed Hedge	(1,652)	0	(1,652)	(1,117)	0	(1,117)	(535)	0	(535)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	25,712	0	25,712	17,389	0	17,389	8,323	0	8,323
6	804018	Merchandise Processing Fee	9,272	0	9,272	6,271	0	6,271	3,001	0	3,001
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	(166,821)	0	(166,821)	(112,821)	0	(112,821)	(54,000)	0	(54,000)
6	804700	Gas Costs - Offsystem Bookout	7,751	0	7,751	5,242	0	5,242	2,509	0	2,509
6	804711	Gas Costs - Offsystem Bookout Offset	(7,751)	0	(7,751)	(5,242)	0	(5,242)	(2,509)	0	(2,509)
6	804730	Gas Costs - Intracompany LDC Gas	892,154	0	892,154	603,364	0	603,364	288,790	0	288,790
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(2,370,811)	0	(2,370,811)	(1,583,181)	0	(1,583,181)	(787,630)	0	(787,630)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,376,195	0	1,376,195	928,841	0	928,841	447,354	0	447,354
		TOTAL PURCHASED GAS COSTS	9,483,333	0	9,483,333	6,466,254	0	6,466,254	3,017,079	0	3,017,079

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.630%	32.370%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	22,072	14,105	36,177	15,952	9,394	25,346	6,120	4,711	10,831
99	908600	Public Purpose Tariff Rider Expense Offset	576,203	0	576,203	489,990	0	489,990	86,213	0	86,213
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	378,181	0	378,181	324,773	0	324,773	53,408	0	53,408
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			976,456	14,105	990,561	830,715	9,394	840,109	145,741	4,711	150,452

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.601%	33.399%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended October 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		53.06%	53.06%
2	Cost of Debt		5.169%	5.136%
	Total Cost of Debt		2.743%	2.725%
	Total Weighted Cost		2.743%	2.725%
G-APL	Net Rate Base	593,671,446	420,194,687	173,476,759
	Interest Deduction for FIT Calculation	16,253,182	11,525,940	4,727,242
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	22,104,170	15,443,645	6,660,525
G-OPS	Operating & Maintenance Expense	16,551,192	11,668,238	4,882,954
G-OPS	Book Deprec/Amort and Reg Amortizations	2,675,400	1,863,978	811,422
G-OTX	Taxes Other than FIT	1,181,493	954,203	227,290
	Net Operating Income Before FIT	1,696,085	957,226	738,859
G-INT	Less: Interest Expense	1,354,432	960,495	393,937
G-OTX	Less: Idaho ITC Deferral & Amortization	(346)	0	(346)
G-SCM	Schedule M Adjustments	1,271,270	601,543	669,727
	Taxable Net Operating Income	1,612,577	598,274	1,014,303
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	338,642	125,638	213,004
G-DTE	Deferred FIT	(368,455)	(190,987)	(177,468)
99	411400 Amortized Investment Tax Credit	(1,350)	(1,004)	(346)
	Total FIT/Deferred FIT & ITC	(31,163)	(66,353)	35,190
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended October 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,777,393	1,042,988	2,820,381	1,271,332	751,827	2,023,159	506,061	291,161	797,222
12	997001	Contributions In Aid of Construction	0	85,141	85,141	0	60,085	60,085	0	25,056	25,056
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	44,474	44,474	0	31,386	31,386	0	13,088	13,088
99	997010	Deferred Gas Credit and Refunds	(994,615)	375,000	(619,615)	(654,339)	264,641	(389,698)	(340,276)	110,359	(229,917)
12	997016	Redemption Expense Amortization	0	17,159	17,159	0	12,109	12,109	0	5,050	5,050
99	997018	DSM Tariff Rider	(290,695)	0	(290,695)	(184,515)	0	(184,515)	(106,180)	0	(106,180)
12	997020	FAS87 Current Pension Accrual	0	251,579	251,579	0	177,542	177,542	0	74,037	74,037
12	997027	Customer Uncollectibles	0	(2,871)	(2,871)	0	(2,026)	(2,026)	0	(845)	(845)
99	997031	Decoupling Mechanism	2,404,683	0	2,404,683	1,397,663	0	1,397,663	1,007,020	0	1,007,020
12	997032	Interest Rate Swaps	0	47,794	47,794	0	33,729	33,729	0	14,065	14,065
12	997035	Leases	0	3,925	3,925	0	2,837	2,837	0	1,088	1,088
12	997048	AFUDC	0	91,645	91,645	0	64,675	64,675	0	26,970	26,970
12	997049	Tax Depreciation	0	(3,038,870)	(3,038,870)	0	(2,144,561)	(2,144,561)	0	(894,309)	(894,309)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	378,181	0	378,181	324,773	0	324,773	53,408	0	53,408
12	997080	Book Transportation Depreciation	0	200,911	200,911	0	141,785	141,785	0	59,126	59,126
12	997081	Deferred Compensation	0	(5,930)	(5,930)	0	(4,185)	(4,185)	0	(1,745)	(1,745)
4	997082	Meal Disallowances	0	16,178	16,178	0	11,692	11,692	0	4,486	4,486
12	997083	Paid Time Off	0	52,228	52,228	0	36,858	36,858	0	15,370	15,370
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(618,469)	(618,469)	0	(436,460)	(436,460)	0	(182,009)	(182,009)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	604	0	604	604	0	604	0	0	0
99	997107	MDM System	(495,324)	0	(495,324)	(495,324)	0	(495,324)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	(85,850)	(85,850)	0	(60,585)	(60,585)	0	(25,265)	(25,265)
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	3,274,947	(1,522,968)	1,271,270	1,660,194	(1,058,651)	601,543	1,134,044	(464,317)	669,727

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.601%	33.399%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.630%	32.370%
G-ALL	11	Book Depreciation	100.000%	70.710%	29.290%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.571%	29.429%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	

AVISTA UTILITIES

For Month Ended October 31, 2019
Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(145,196)	(102,466)	(42,730)
99	410100	Deferred Federal Income Tax Exp	(134,119)	(13,458)	(120,661)
		SUBTOTAL	(279,315)	(115,924)	(163,391)
12	411100	Deferred Federal Income Tax Expense - Allocated	(9,722)	(6,861)	(2,861)
99	411100	Deferred Federal Income Tax Exp	(79,418)	(68,202)	(11,216)
		SUBTOTAL	(89,140)	(75,063)	(14,077)
		Total Deferred Federal Income Tax Expense	(368,455)	(190,987)	(177,468)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.571%	29.429%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	36,282	36,282	0	25,071	25,071	0	11,211	11,211
		TOTAL UNDERGROUND STORAGE TAX	0	36,282	36,282	0	25,071	25,071	0	11,211	11,211
		DISTRIBUTION									
99	408110	State Excise Tax	345,925	0	345,925	345,925	0	345,925	0	0	0
99	408120	Municipal Occupation & License Tax	366,962	0	366,962	302,963	0	302,963	63,999	0	63,999
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	430,153	0	430,153	280,176	0	280,176	149,977	0	149,977
99	409100	State Income Tax	2,423	94	2,517	0	68	68	2,423	26	2,449
99	411410	State Income Tax-ITC Deferred	313	0	313	0	0	0	313	0	313
99	411420	State Income Tax-ITC Amortization	(659)	0	(659)	0	0	0	(659)	0	(659)
		TOTAL DISTRIBUTION TAX	1,145,117	94	1,145,211	929,064	68	929,132	216,053	26	216,079
		TOTAL TAXES OTHER THAN FIT	1,145,117	36,376	1,181,493	929,064	25,139	954,203	216,053	11,237	227,290

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended October 31, 2019
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,238,149	3,040,348	1,022,594	894,835	1,917,429	779,605	343,314	1,122,919
4	3031XX	Misc Intangible IT Plant (3031XX)	4,195,983	50,944,703	55,140,686	4,186,682	36,818,757	41,005,439	9,301	14,125,946	14,135,247
TOTAL INTANGIBLE PLANT			5,998,182	52,182,852	58,181,034	5,209,276	37,713,592	42,922,868	788,906	14,469,260	15,258,166
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,494	1,279,494	0	909,909	909,909	0	369,585	369,585
1	351XXX	Structures & Improvements	0	3,122,003	3,122,003	0	2,157,304	2,157,304	0	964,699	964,699
1	352XXX	Wells	0	19,822,792	19,822,792	0	13,697,549	13,697,549	0	6,125,243	6,125,243
1	353000	Lines	0	1,044,477	1,044,477	0	721,734	721,734	0	322,743	322,743
1	354000	Compressor Station Equipment	0	13,245,518	13,245,518	0	9,152,653	9,152,653	0	4,092,865	4,092,865
1	355000	Measuring & Regulating Equipment	0	1,916,272	1,916,272	0	1,324,144	1,324,144	0	592,128	592,128
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	3,192,337	3,192,337	0	2,205,905	2,205,905	0	986,432	986,432
TOTAL UNDERGROUND STORAGE PLANT			0	44,026,605	44,026,605	0	30,448,163	30,448,163	0	13,578,442	13,578,442
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	424,339	0	424,339	316,159	0	316,159	108,180	0	108,180
6	375000	Structures & Improvements	1,276,801	0	1,276,801	818,208	0	818,208	458,593	0	458,593
6	376000	Mains	380,151,041	2,518,937	382,669,978	251,330,030	1,703,557	253,033,587	128,821,011	815,380	129,636,391
6	378000	Measuring & Reg Station Equip-General	6,685,926	0	6,685,926	4,234,434	0	4,234,434	2,451,492	0	2,451,492
6	379000	Measuring & Reg Station Equip-City Gate	6,405,969	0	6,405,969	1,894,303	0	1,894,303	4,511,666	0	4,511,666
6	380000	Services	275,139,690	0	275,139,690	189,382,075	0	189,382,075	85,757,615	0	85,757,615
6	381XXX	Meters	95,421,565	0	95,421,565	65,647,616	0	65,647,616	29,773,949	0	29,773,949
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	3,916,159	0	3,916,159	2,948,606	0	2,948,606	967,553	0	967,553
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			769,510,085	2,518,937	772,029,022	516,635,356	1,703,557	518,338,913	252,874,729	815,380	253,690,109
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,051,757	2,185,528	5,237,285	2,955,012	1,579,525	4,534,537	96,745	606,003	702,748
4	390XXX	Structures & Improvements	29,212,251	25,614,183	54,826,434	27,588,066	18,511,882	46,099,948	1,624,185	7,102,301	8,726,486
4	391XXX	Office Furniture & Equipment	2,151,412	18,325,638	20,477,050	2,146,442	13,244,305	15,390,747	4,970	5,081,333	5,086,303
4	392XXX	Transportation Equipment	12,719,921	4,084,082	16,804,003	9,975,921	2,951,648	12,927,569	2,744,000	1,132,434	3,876,434
4	393000	Stores Equipment	208,244	1,006,671	1,214,915	158,569	727,541	886,110	49,675	279,130	328,805
4	394000	Tools, Shop & Garage Equipment	2,512,079	6,750,354	9,262,433	1,991,989	4,878,616	6,870,605	520,090	1,871,738	2,391,828
4	395XXX	Laboratory Equipment	44,576	559,827	604,403	44,576	404,598	449,174	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,472,032	1,062,753	4,534,785	2,507,798	768,073	3,275,871	964,234	294,680	1,258,914
4	397XXX	Communications Equipment	3,904,745	13,570,543	17,475,288	2,778,927	9,807,703	12,586,630	1,125,818	3,762,840	4,888,658
4	398000	Miscellaneous Equipment	1,897	126,804	128,701	0	91,644	91,644	1,897	35,160	37,057
TOTAL GENERAL PLANT			57,278,914	73,286,383	130,565,297	50,147,300	52,965,535	103,112,835	7,131,614	20,320,848	27,452,462

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended October 31, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	832,787,181	172,014,777	1,004,801,958	571,991,932	122,830,847	694,822,779	260,795,249	49,183,930	309,979,179
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(17,038,884)	(17,038,884)	0	(11,773,869)	(11,773,869)	0	(5,265,015)	(5,265,015)
G-ADEP		Distribution Plant	(231,403,752)	(1,839,243)	(233,242,995)	(147,927,767)	(1,243,880)	(149,171,647)	(83,475,985)	(595,363)	(84,071,348)
G-ADEP		General Plant	(13,368,796)	(21,901,793)	(35,270,589)	(9,914,625)	(15,828,864)	(25,743,489)	(3,454,171)	(6,072,929)	(9,527,100)
		TOTAL ACCUMULATED DEPRECIATION	(244,772,548)	(40,779,920)	(285,552,468)	(157,842,392)	(28,846,613)	(186,689,005)	(86,930,156)	(11,933,307)	(98,863,463)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(348,994)	(786,030)	(1,135,024)	(235,835)	(568,079)	(803,914)	(113,159)	(217,951)	(331,110)
G-AAMT		Misc IT Intangible Plant - 3031XX	(846,206)	(18,227,114)	(19,073,320)	(838,429)	(13,173,100)	(14,011,529)	(7,777)	(5,054,014)	(5,061,791)
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	(1,195,200)	(19,013,144)	(20,208,344)	(1,074,264)	(13,741,179)	(14,815,443)	(120,936)	(5,271,965)	(5,392,901)
		TOTAL ACCUMULATED DEPR/AMORT	(245,967,748)	(59,793,064)	(305,760,812)	(158,916,656)	(42,587,792)	(201,504,448)	(87,051,092)	(17,205,272)	(104,256,364)
		NET GAS UTILITY PLANT before DFIT	586,819,433	112,221,713	699,041,146	413,075,276	80,243,055	493,318,331	173,744,157	31,978,658	205,722,815
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,664,239)	(110,664,239)	0	(78,096,860)	(78,096,860)	0	(32,567,379)	(32,567,379)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,692,434)	(17,692,434)	0	(12,783,700)	(12,783,700)	0	(4,908,734)	(4,908,734)
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	(352,799)	(352,799)	0	(248,974)	(248,974)	0	(103,825)	(103,825)
		TOTAL ACCUMULATED DFIT	0	(129,106,936)	(129,106,936)	0	(91,416,789)	(91,416,789)	0	(37,690,147)	(37,690,147)
		NET GAS UTILITY PLANT	586,819,433	(16,885,223)	569,934,210	413,075,276	(11,173,734)	401,901,542	173,744,157	(5,711,489)	168,032,668

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.630%	32.370%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.571%	29.429%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	586,819,433	(16,885,223)	569,934,210	413,075,276	(11,173,734)	401,901,542	173,744,157	(5,711,489)	168,032,668
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(1,200,245)	0	(1,200,245)	(1,200,245)	0	(1,200,245)	0	0	0
4	182311	Regulatory Asset - AFUDC	250,936	93,598	344,534	229,490	67,645	297,135	21,446	25,953	47,399
4	182318	Accumulated Amortization - AFUDC	(9,839)	(7,059)	(16,898)	(9,367)	(5,100)	(14,467)	(472)	(1,959)	(2,431)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100	Gas Inventory--Jackson Prairie	0	12,457,068	12,457,068	0	8,607,834	8,607,834	0	3,849,234	3,849,234
4	252000	Customer Advances	(1,011)	(21,476)	(22,487)	1,010	(15,521)	(14,511)	(2,021)	(5,955)	(7,976)
99	235199	Customer Deposits	(571,945)	0	(571,945)	(571,945)	0	(571,945)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	10,364,186	0	10,364,186	10,364,186	0	10,364,186	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,176,479)	0	(2,176,479)	(2,176,479)	0	(2,176,479)	0	0	0
C-WKC		Working Capital	(1,171,562)	0	(1,171,562)	(958,528)	0	(958,528)	(213,034)		(213,034)
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	5,484,041	18,253,195	23,737,236	5,678,122	12,615,023	18,293,145	(194,081)	5,638,172	5,444,091
		NET RATE BASE	592,303,474	1,367,972	593,671,446	418,753,398	1,441,289	420,194,687	173,550,076	(73,317)	173,476,759

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	267,183	267,183											
Steam (ED-ID)	351,772	351,772											
Steam (ED-WA)	347,860	347,860											
Hydro (ED-AN)	1,227,244	1,227,244											
Other (ED-AN)	912,393	912,393											
Total Electric Production	3,106,452	3,106,452											
Electric Transmission													
ED-AN	1,284,649	1,284,649											
ED-ID	81,964	81,964											
ED-WA	42,295	42,295											
Total Electric Transmission	1,408,908	1,408,908											
Electric Distribution													
ED-AN	6,787	6,787											
ED-ID	1,384,822	1,384,822											
ED-WA	2,565,201	2,565,201											
Total Electric Distribution	3,956,810	3,956,810											
Gas Underground Storage													
1 GD-AN	54,825		54,825		54,825	54,825		37,884	37,884		16,941	16,941	
GD-OR	9,717			9,717									
Total Gas Underground Storage	64,542		54,825	9,717	54,825	54,825		37,884	37,884		16,941	16,941	
Gas Distribution													
6 GD-AN	4,786		4,786			4,786		3,237	3,237		1,549	1,549	
GD-ID	493,115		493,115		493,115	493,115				493,115		493,115	
GD-WA	1,059,033		1,059,033		1,059,033	1,059,033	1,059,033		1,059,033				
GD-OR	736,870			736,870									
Total Gas Distribution	2,293,804		1,556,934	736,870	1,552,148	4,786	1,556,934	1,059,033	3,237	1,062,270	493,115	1,549	494,664
General Plant													
ED-AN	251,985	251,985											
ED-ID	41,287	41,287											
ED-WA	68,080	68,080											
7,4 CD-AA	1,891,413	1,334,921	387,986	168,506	387,986	387,986		280,405	280,405		107,581	107,581	
9,4 CD-AN	76,031	59,207	16,824		16,824	16,824		12,159	12,159		4,665	4,665	
9 CD-ID	38,965	30,343	8,622		8,622	8,622	8,622			8,622		8,622	
9 CD-WA	161,884	126,064	35,820		35,820	35,820	35,820						
8,4 GD-AA	29,358		20,485	8,873	20,485	20,485		14,805	14,805		5,680	5,680	
4 GD-AN	2,655		2,655		2,655	2,655		1,919	1,919		736	736	
GD-ID	2,934		2,934		2,934	2,934				2,934		2,934	
GD-WA	104,192		104,192		104,192	104,192	104,192						
GD-OR	18,430			18,430									
Total General Plant	2,687,214	1,911,887	579,518	195,809	151,568	427,950	579,518	140,012	309,288	449,300	11,556	118,662	130,218
Total Depreciation Expense	13,517,730	10,384,057	2,191,277	942,396	1,703,716	487,561	2,191,277	1,199,045	350,409	1,549,454	504,671	137,152	641,823

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South	Jurisdiction -				Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand		69.100%					30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio		72.272%					27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased		67.630%					32.370%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	76,533	76,533											
Misc Intangible Plt (303000) ED-AN	19,647	19,647											
Total Production/Transmission	96,180	96,180											
Distribution													
Franchises (302000) ED-WA	2,013	2,013											
Misc Intangible Plt (303000) ED-WA	973	973											
Total Distribution	2,986	2,986											
General Plant - 303000													
7,4 CD-AA	32,370	22,846	6,640	2,884		6,640	6,640		4,799	4,799		1,841	1,841
9,4 CD-AN	812	632	180			180	180		130	130		50	50
9,4 GD-ID	1,245		1,245		1,245		1,245				1,245		1,245
GD-WA	2,072		2,072		2,072		2,072	2,072		2,072			
GD-OR	672			672									
Total General Plant - 303000	37,171	23,478	10,137	3,556	3,317	6,820	10,137	2,072	4,929	7,001	1,245	1,891	3,136
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	2,634,287	1,859,227	540,371	234,689		540,371	540,371		390,537	390,537		149,834	149,834
9,4 CD-AN	7,528	5,862	1,666			1,666	1,666		1,204	1,204		462	462
9,4 CD-ID	656	511	145		145		145				145		145
9,4 CD-WA	317,326	247,111	70,215		70,215		70,215	70,215		70,215			0
ED-AN	233,020	233,020											
ED-ID	0	0											
ED-WA	385	385											
8,4 GD-AA	9,417		6,571	2,846		6,571	6,571		4,749	4,749		1,822	1,822
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	3,202,619	2,346,116	618,968	237,535	70,360	548,608	618,968	70,215	396,490	466,705	145	152,118	152,263
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	3,958	3,958											
GD-OR	0			0									
Total General Plant- 390200, 396200	3,958	3,958	0	0	0	0	0	0	0	0	0	0	0
Total Amortization Expense	3,342,914	2,472,718	629,105	241,091	73,677	555,428	629,105	72,287	401,419	473,706	1,390	154,009	155,399

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 System Contract Demand	69.100%	30.900%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Rat	72.272%	27.728%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(70,642,108)	(70,642,108)											
	Steam (ED-ID)	(84,433,744)	(84,433,744)											
	Steam (ED-WA)	(157,181,098)	(157,181,098)											
	Hydro (ED-AN)	(143,648,810)	(143,648,810)											
	Other (ED-AN)	(136,552,481)	(136,552,481)											
Total Electric Production		(592,458,241)	(592,458,241)											
Electric Transmission														
	ED-AN	(204,525,326)	(204,525,326)											
	ED-ID	(8,421,526)	(8,421,526)											
	ED-WA	(15,154,886)	(15,154,886)											
Total Electric Transmission		(228,101,738)	(228,101,738)											
Electric Distribution														
	ED-AN	(237,607)	(237,607)											
	ED-ID	(229,272,647)	(229,272,647)											
	ED-WA	(363,427,432)	(363,427,432)											
Total Electric Distribution		(592,937,686)	(592,937,686)											
Gas Underground Storage														
1	GD-AN	(17,038,884)	(17,038,884)			(17,038,884)	(17,038,884)		(11,773,869)	(11,773,869)		(5,265,015)	(5,265,015)	
	GD-OR	(1,254,626)		(1,254,626)										
Total Gas Underground Storage		(18,293,510)	(17,038,884)	(1,254,626)		(17,038,884)	(17,038,884)		(11,773,869)	(11,773,869)		(5,265,015)	(5,265,015)	
Gas Distribution														
6	GD-AN	(1,839,243)	(1,839,243)			(1,839,243)	(1,839,243)		(1,243,880)	(1,243,880)		(595,363)	(595,363)	
	GD-ID	(83,475,985)	(83,475,985)			(83,475,985)	(83,475,985)				(83,475,985)		(83,475,985)	
	GD-WA	(147,927,767)	(147,927,767)			(147,927,767)	(147,927,767)	(147,927,767)		(147,927,767)				
	GD-OR	(117,328,976)		(117,328,976)										
Total Gas Distribution		(350,571,971)	(233,242,995)	(117,328,976)		(231,403,752)	(1,839,243)	(233,242,995)	(147,927,767)	(1,243,880)	(149,171,647)	(83,475,985)	(595,363)	(84,071,348)
General Plant														
	ED-AN	(36,082,633)	(36,082,633)											
	ED-ID	(10,793,040)	(10,793,040)											
	ED-WA	(19,808,702)	(19,808,702)											
7,4	CD-AA	(73,457,338)	(51,844,720)	(15,068,304)	(6,544,314)	(15,068,304)	(15,068,304)		(10,890,165)	(10,890,165)		(4,178,139)	(4,178,139)	
9,4	CD-AN	(10,168,454)	(7,918,480)	(2,249,974)		(2,249,974)	(2,249,974)		(1,626,101)	(1,626,101)		(623,873)	(623,873)	
9	CD-ID	(6,348,226)	(4,943,554)	(1,404,672)		(1,404,672)	(1,404,672)				(1,404,672)		(1,404,672)	
9	CD-WA	(5,263,881)	(4,099,142)	(1,164,739)		(1,164,739)	(1,164,739)	(1,164,739)		(1,164,739)				
8,4	GD-AA	(1,849,435)	(1,290,462)	(558,973)		(1,290,462)	(1,290,462)		(932,643)	(932,643)		(357,819)	(357,819)	
4	GD-AN	(3,293,053)	(3,293,053)			(3,293,053)	(3,293,053)		(2,379,955)	(2,379,955)		(913,098)	(913,098)	
	GD-ID	(2,049,499)	(2,049,499)			(2,049,499)	(2,049,499)				(2,049,499)		(2,049,499)	
	GD-WA	(8,749,886)	(8,749,886)			(8,749,886)	(8,749,886)	(8,749,886)		(8,749,886)				
	GD-OR	(4,899,304)		(4,899,304)										
Total General Plant		(182,763,451)	(135,490,271)	(35,270,589)	(12,002,591)	(13,368,796)	(21,901,793)	(35,270,589)	(9,914,625)	(15,828,864)	(25,743,489)	(3,454,171)	(6,072,929)	(9,527,100)
Total Accumulated Depreciation		(1,965,126,597)	(1,548,987,936)	(285,552,468)	(130,586,193)	(244,772,548)	(40,779,920)	(285,552,468)	(157,842,392)	(28,846,613)	(186,689,005)	(86,930,156)	(11,933,307)	(98,863,463)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	69.100%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.630%
							32.370%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended October 31, 2019
Average of Monthly Averages Basis

Report ID:
G-AAAMT-1A

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	(12,705,221)	(12,705,221)												
Misc Intangible Plt (303000)	ED-AN	(2,035,466)	(2,035,466)												
Total Production/Transmission		(14,740,687)	(14,740,687)												
Distribution															
Franchises (302000)	ED-WA	(236,816)	(236,816)												
Misc Intangible Plt (303000)	ED-WA	(49,737)	(49,737)												
Total Distribution		(286,553)	(286,553)												
General Plant - 303000															
7,4	CD-AA	(3,708,677)	(2,617,510)	(760,761)	(330,406)		(760,761)	(760,761)		(549,817)	(549,817)		(210,944)	(210,944)	
9,4	CD-AN	(114,200)	(88,931)	(25,269)			(25,269)	(25,269)		(18,262)	(18,262)		(7,007)	(7,007)	
	GD-ID	(113,159)		(113,159)			(113,159)	(113,159)					(113,159)	(113,159)	
	GD-WA	(235,835)		(235,835)			(235,835)	(235,835)		(235,835)	(235,835)				
	GD-OR	(103,142)			(103,142)										
Total General Plant - 303000		(4,275,013)	(2,706,441)	(1,135,024)	(433,548)	(348,994)	(786,030)	(1,135,024)		(235,835)	(568,079)	(803,914)	(113,159)	(217,951)	(331,110)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(86,651,873)	(61,157,159)	(17,774,898)	(7,719,816)		(17,774,898)	(17,774,898)		(12,846,275)	(12,846,275)		(4,928,623)	(4,928,623)	
9,4	CD-AN	(86,802)	(67,595)	(19,207)			(19,207)	(19,207)		(13,881)	(13,881)		(5,326)	(5,326)	
9	CD-ID	(35,147)	(27,370)	(7,777)			(7,777)	(7,777)					(7,777)	(7,777)	
9	CD-WA	(3,789,168)	(2,950,739)	(838,429)			(838,429)	(838,429)		(838,429)	(838,429)		0	0	
	ED-AN	(5,307,515)	(5,307,515)												
	ED-ID	0	0												
	ED-WA	(1,094,870)	(1,094,870)												
8,4	GD-AA	(620,570)		(433,009)	(187,561)		(433,009)	(433,009)		(312,944)	(312,944)		(120,065)	(120,065)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031		(97,585,945)	(70,605,248)	(19,073,320)	(7,907,377)	(846,206)	(18,227,114)	(19,073,320)		(838,429)	(13,173,100)	(14,011,529)	(7,777)	(5,054,014)	(5,061,791)
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	
9	CD-WA	0	0	0			0	0		0	0				
4	ED-AN	(182,669)	(182,669)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(182,669)	(182,669)	0	0	0	0	0		0	0	0	0	0	
Total Accumulated Amortization		(117,070,867)	(88,521,598)	(20,208,344)	(8,340,925)	(1,195,200)	(19,013,144)	(20,208,344)		(1,074,264)	(13,741,179)	(14,815,443)	(120,936)	(5,271,965)	(5,392,901)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 System Contract Demand	69.100%	30.900%
8 Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4 Jurisdictional 4-Factor Ratio	72.272%	27.728%
9 Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	848,544	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	
9		CD-WA / ID / AN	1,990,400	691,322	340,480	518,182	1,549,984	196,434	96,745	147,237	440,416	0	0	
		TOTAL ACCOUNT	16,041,469	813,635	702,759	7,553,996	9,070,390	2,955,012	96,745	2,185,528	5,237,285	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,413,804	1,112,314	2,652,327	4,649,163	8,413,804	0	0	0	0	0	0	
99		GD-WA / ID / AN	24,905,052	0	0	0	0	24,905,052	0	0	24,905,052	0	0	
99		GD-OR / AS	3,806,528	0	0	0	0	0	0	0	3,806,528	0	3,806,528	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	113,358,189	0	0	80,005,943	80,005,943	0	0	23,253,165	23,253,165	0	10,099,081	
9		CD-WA / ID / AN	30,136,105	9,442,507	5,716,099	8,309,283	23,467,889	2,683,014	1,624,185	2,361,017	6,668,216	0	0	
		TOTAL ACCOUNT	180,619,678	10,554,821	8,368,426	92,964,389	111,887,636	27,588,066	1,624,185	25,614,182	54,826,433	3,806,528	10,099,081	13,905,609
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	1,862,138	66,050	5,689	1,790,399	1,862,138	0	0	0	0	0	0	
99		GD-WA / ID / AN	974,564	0	0	0	0	974,564	0	0	974,564	0	0	
99		GD-OR / AS	12,162	0	0	0	0	0	0	0	12,162	0	12,162	
8		GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	
7		CD-AA	88,147,641	0	0	62,212,842	62,212,842	0	0	18,081,726	18,081,726	0	7,853,073	
9		CD-WA / ID / AN	5,608,681	4,124,267	17,490	225,891	4,367,648	1,171,878	4,970	64,185	1,241,033	0	0	
		TOTAL ACCOUNT	96,862,763	4,190,317	23,179	64,229,132	68,442,628	2,146,442	4,970	18,325,638	20,477,050	12,162	7,930,923	7,943,085
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,501,094	22,894,028	9,484,809	15,122,257	47,501,094	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,775,016	0	0	0	0	9,430,906	2,515,238	1,828,872	13,775,016	0	0	
99		GD-OR / AS	3,989,902	0	0	0	0	0	0	0	3,989,902	0	3,989,902	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7		CD-AA	7,318,716	0	0	5,165,404	5,165,404	0	0	1,501,288	1,501,288	0	652,024	
9		CD-WA / ID / AN	6,756,174	1,918,105	805,098	2,538,032	5,261,235	545,015	228,762	721,162	1,494,939	0	0	
		TOTAL ACCOUNT	79,387,852	24,812,133	10,289,907	22,825,693	57,927,733	9,975,921	2,744,000	4,084,082	16,804,003	3,989,902	666,214	4,656,116

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	391,896	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	5,092,223	247,797	174,826	3,542,844	3,965,467	70,410	49,675	1,006,671	1,126,756	0	0	0	
		TOTAL ACCOUNT	5,596,921	248,777	176,172	3,932,414	4,357,363	158,570	49,675	1,006,671	1,214,916	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	6,097,132	776,635	234,545	5,085,952	6,097,132	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,805,179	0	0	0	0	1,989,358	305,106	510,715	2,805,179	0	0	0	
99		GD-OR / AS	920,108	0	0	0	0	0	0	0	0	920,108	0	920,108	
8		GD-AA	5,023,826	0	0	0	0	0	0	3,505,425	3,505,425	0	1,518,401	1,518,401	
7		CD-AA	13,138,823	0	0	9,273,118	9,273,118	0	0	2,695,167	2,695,167	0	1,170,538	1,170,538	
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	29,145,018	785,894	991,154	14,496,489	16,273,537	1,991,989	520,091	6,750,354	9,262,434	920,108	2,688,939	3,609,047	
	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	1,725,250	381,771	13,580	1,329,899	1,725,250	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	139,493	0	0	0	0	44,576	0	94,917	139,493	0	0	0	
99		GD-OR / AS	44,661	0	0	0	0	0	0	0	0	44,661	0	44,661	
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	3,683,091	381,771	13,580	2,436,926	2,832,277	44,576	0	559,827	604,403	44,661	201,750	246,411	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,856,335	13,853,452	9,487,918	8,514,965	31,856,335	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,104,362	0	0	0	0	2,436,088	847,685	820,589	4,104,362	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	1,455,316	252,374	410,182	470,742	1,133,298	71,710	116,550	133,758	322,018	0	0	
		TOTAL ACCOUNT	37,988,326	14,105,826	9,898,100	9,358,697	33,362,623	2,507,798	964,235	1,062,754	4,534,787	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,886,366	10,765,116	6,466,257	32,654,993	49,886,366	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,081,508	0	0	0	0	782,390	299,118	0	1,081,508	0	0	
99		GD-OR / AS	1,128,333	0	0	0	0	0	0	0	0	1,128,333	0	
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	
7		CD-AA	58,939,983	0	0	41,598,661	41,598,661	0	0	12,090,359	12,090,359	0	5,250,963	
9		CD-WA / ID / AN	17,750,695	7,026,545	2,909,459	3,886,995	13,822,999	1,996,537	826,700	1,104,459	3,927,696	0	0	
		TOTAL ACCOUNT	129,325,359	17,791,661	9,375,716	78,140,649	105,308,026	2,778,927	1,125,818	13,570,544	17,475,289	1,128,333	5,413,711	6,542,044
	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	618,164	0	0	436,288	436,288	0	0	126,804	126,804	0	55,072	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	822,696	0	13,522	623,034	636,556	0	1,897	126,804	128,701	2,367	55,072	57,439
		TOTAL GENERAL PLANT	579,590,403	73,684,835	39,852,515	296,678,649	410,215,999	50,147,301	7,131,616	73,286,384	130,565,301	10,821,081	27,988,022	38,809,103

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-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,826,594	0	0	4,112,294	4,112,294	0	0	1,195,209	1,195,209	0	519,091	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	19,389,954	639,169	0	14,765,224	15,404,393	1,022,594	779,605	1,238,148	3,040,347	426,123	519,091	945,214
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,197,191	1,098,372	0	14,098,819	15,197,191	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	
7		CD-AA	112,749,190	0	0	79,576,124	79,576,124	0	0	23,128,241	23,128,241	0	10,044,825	
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	129,112,307	1,098,372	32,734	94,000,685	95,131,791	0	9,301	23,713,132	23,722,433	0	10,258,083	10,258,083
	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-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,385,381	0	0	977,774	977,774	0	0	284,183	284,183	0	123,424	123,424
9		CD-WA / ID / AN	18,921,146	14,734,464	0	0	14,734,464	4,186,682	0	0	4,186,682	0	0	0
		TOTAL ACCOUNT	20,306,527	14,734,464	0	977,774	15,712,238	4,186,682	0	284,183	4,470,865	0	123,424	123,424
	TOTAL		300,176,154	16,472,005	32,734	202,460,142	218,964,881	5,209,276	788,906	52,182,851	58,181,033	426,123	22,604,117	23,030,240

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-1A
For Month Ended October 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,396,939)	(60,271,452)	(17,517,474)	(7,608,013)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(790,705)	(615,746)	(174,959)	0
7	282919 CD-AA	(1,790,590)	(1,263,762)	(367,304)	(159,524)
7	283750 CD-AA	(147,028)	(103,769)	(30,160)	(13,099)
	Total	(88,125,262)	(62,254,729)	(18,089,897)	(7,780,636)

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 Month Ended October 31, 2019
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,641,384	3,641,384	0	0	0	0	3,641,384
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	59	59	0	0	0	0	59
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	24,764,246	11,966,727	0	36,730,973	25,722,774	12,179,761	(958,528)	(213,034)	0
TOTAL		24,764,246	11,966,727	3,641,443	40,372,416	25,722,774	12,179,761	(958,528)	(213,034)	3,641,443

ALLOCATION RATIOS:

7/4	Jur Rollup/Jurisdictional 4-Factor Ratios
99	Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.578%	20.513%	8.909%	31.405%	27.728%	100.000%