

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(554,565)	105,675	(660,240)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(554,565)	105,675	(660,240)
G-APL	Gas Net Adjusted Rate Base	568,947,785	399,822,171	169,125,614
	<b>RATE OF RETURN</b>	<b>-0.097%</b>	<b>0.026%</b>	<b>-0.390%</b>

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: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>			
For Month Ended June 30, 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	<b>100.000%</b>	<b>69.100%</b>	<b>30.900%</b>
2	Input	Number of Customers Percent	6-01-2019 thru 06-30-2019	253,198 <b>100.000%</b>	167,723 <b>66.242%</b>	85,475 <b>33.758%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	6-01-2019 thru 06-30-2019	1,325,486 <b>100.000%</b>	978,126 <b>73.794%</b>	347,360 <b>26.206%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accounts 798 - 894		4,976,293	3,421,869	1,554,424
		Direct O & M Accounts 901 - 935		10,391,738	8,569,375	1,822,363
		Total		15,368,031	11,991,244	3,376,787
		Percentage		100.000%	78.027%	21.973%
		Direct Labor				
		Amount: Accounts 798 - 894		7,977,177	5,722,304	2,254,873
		Amount: Accounts 901 - 935		2,872,683	2,443,037	429,646
		Total		10,849,860	8,165,341	2,684,519
		Percentage		100.000%	75.258%	24.742%
		Total Number of Customers		251,894	167,009	84,885
		Percentage		100.000%	66.301%	33.699%
		Total Direct Plant		520,318,197	361,630,154	158,688,043
		Percentage		100.000%	69.502%	30.498%
4		Total Four Factor Allocators Percent		400.000%	289.088%	110.912%
				<b>100.000%</b>	<b>72.272%</b>	<b>27.728%</b>
6	Input	Actual Therms Purchased Percent	6-01-2019 thru 06-30-2019	7,548,414 <b>100.000%</b>	4,924,586 <b>65.240%</b>	2,623,828 <b>34.760%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended June 30, 2019

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
	Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
	Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	XXXXXX
	Adjustments		0			
	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)		<b>100.000%</b>	<b>70.578%</b>	<b>20.513%</b>	<b>8.909%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended June 30, 2019

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.874%</b>	<b>22.126%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	264,649,139	179,359,843	85,289,296	
			<b>100.000%</b>	<b>67.773%</b>	<b>32.227%</b>	
11	Book Depreciation Percent	6-01-2019 thru 06-30-2019	2,099,394	1,472,583	626,811	
			<b>100.000%</b>	<b>70.143%</b>	<b>29.857%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2019 thru 06-30-2019	670,735,708	469,407,055	201,328,653	
			<b>100.000%</b>	<b>69.984%</b>	<b>30.016%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2019 thru 06-30-2019	88,589,465	70,948,573	17,640,892	
			<b>100.000%</b>	<b>80.087%</b>	<b>19.913%</b>	
14	Net Allocated Schedule M's - AMA Percent	6-01-2019 thru 06-30-2019	-2,356,026	-1,628,065	-727,961	
			<b>100.000%</b>	<b>69.102%</b>	<b>30.898%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	4,830,273	0	4,830,273	3,315,978	0	3,315,978	1,514,295	0	1,514,295
99 4812XX	Commercial - Firm & Interruptible	2,177,060	0	2,177,060	1,537,193	0	1,537,193	639,867	0	639,867
99 4813XX	Industrial-Firm	135,625	0	135,625	74,777	0	74,777	60,848	0	60,848
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	6,093	0	6,093	5,297	0	5,297	796	0	796
99 499XXX	Unbilled Revenue	(435,261)	0	(435,261)	(302,534)	0	(302,534)	(132,727)	0	(132,727)
	TOTAL SALES TO ULTIMATE CUSTOMERS	6,713,790	0	6,713,790	4,630,711	0	4,630,711	2,083,079	0	2,083,079
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,334,427	0	4,334,427	2,827,780	0	2,827,780	1,506,647	0	1,506,647
4 488000	Miscellaneous Service Revenues	1,124	0	1,124	470	0	470	654	0	654
99 4893XX	Transportation Revenues	417,642	0	417,642	369,814	0	369,814	47,828	0	47,828
99 493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4 495XXX	Other Gas Revenues	974,590	385,146	1,359,736	742,549	278,353	1,020,902	232,041	106,793	338,834
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	5,728,012	385,146	6,113,158	3,940,842	278,353	4,219,195	1,787,170	106,793	1,893,963
	TOTAL GAS REVENUES	12,441,802	385,146	12,826,948	8,571,553	278,353	8,849,906	3,870,249	106,793	3,977,042
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	7,669,765	0	7,669,765	4,414,156	0	4,414,156	3,255,609	0	3,255,609
99 808XXX	Net Natural Gas Storage Transactions	(1,188,467)	0	(1,188,467)	(775,356)	0	(775,356)	(413,111)	0	(413,111)
99 811000	Gas Used for Products Extraction	(37,463)	0	(37,463)	(24,441)	0	(24,441)	(13,022)	0	(13,022)
10 813000	Other Gas Expenses	0	92,544	92,544	0	62,720	62,720	0	29,824	29,824
99 813010	Gas Technology Institute (GTI) Expenses	3,133	0	3,133	2,088	0	2,088	1,045	0	1,045
	TOTAL PRODUCTION EXPENSES	6,446,968	92,544	6,539,512	3,616,447	62,720	3,679,167	2,830,521	29,824	2,860,345
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	939	939	0	649	649	0	290	290
1 824000	Other Expenses	0	53,692	53,692	0	37,101	37,101	0	16,591	16,591
1 837000	Other Equipment	0	187,822	187,822	0	129,785	129,785	0	58,037	58,037
	TOTAL UNDERGROUND STORAGE OPER EXP	0	242,453	242,453	0	167,535	167,535	0	74,918	74,918
G-DEPX	Depreciation Expense-Underground Storage	0	53,657	53,657	0	37,077	37,077	0	16,580	16,580
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

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	89,939	89,939	0	62,148	62,148	0	27,791	27,791
	TOTAL UNDERGROUND STORAGE EXPENSES	0	332,392	332,392	0	229,683	229,683	0	102,709	102,709

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	33,063	118,809	151,872	28,535	87,674	116,209	4,528	31,135	35,663
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	341,538	102,756	444,294	259,455	75,828	335,283	82,083	26,928	109,011
3	875000 Measuring & Reg Sta Exp-General	14,653	0	14,653	11,207	0	11,207	3,446	0	3,446
3	876000 Measuring & Reg Sta Exp-Industrial	309	0	309	331	0	331	(22)	0	(22)
3	877000 Measuring & Reg Sta Exp-City Gate	10,765	0	10,765	5,684	0	5,684	5,081	0	5,081
3	878000 Meter & House Regulator Expenses	94,427	0	94,427	60,119	0	60,119	34,308	0	34,308
3	879000 Customer Installation Expenses	117,539	8,311	125,850	81,395	6,133	87,528	36,144	2,178	38,322
3	880000 Other Expenses	112,387	65,660	178,047	92,729	48,453	141,182	19,658	17,207	36,865
3	881000 Rents	712	7,665	8,377	712	5,656	6,368	0	2,009	2,009
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	15,384	0	15,384	4,421	0	4,421	10,963	0	10,963
3	887000 Mains	106,517	0	106,517	75,617	0	75,617	30,900	0	30,900
3	889000 Measuring & Reg Sta Exp-General	23,872	61	23,933	23,110	45	23,155	762	16	778
3	890000 Measuring & Reg Sta Exp-Industrial	1,469	0	1,469	1,567	0	1,567	(98)	0	(98)
3	891000 Measuring & Reg Sta Exp-City Gate	4,703	2,969	7,672	3,036	2,191	5,227	1,667	778	2,445
3	892000 Services	253,611	0	253,611	188,681	0	188,681	64,930	0	64,930
3	893000 Meters & House Regulators	194,500	53,587	248,087	141,484	39,544	181,028	53,016	14,043	67,059
3	894000 Other Equipment	36	29,800	29,836	43	21,991	22,034	(7)	7,809	7,802
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,325,485</b>	<b>389,618</b>	<b>1,715,103</b>	<b>978,126</b>	<b>287,515</b>	<b>1,265,641</b>	<b>347,359</b>	<b>102,103</b>	<b>449,462</b>
G-DEPX	Depreciation Expense-Distribution	1,498,088	4,786	1,502,874	1,016,789	3,122	1,019,911	481,299	1,664	482,963
G-OTX	Taxes Other Than FIT	839,049	0	839,049	664,042	0	664,042	175,007	0	175,007
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>2,337,137</b>	<b>4,786</b>	<b>2,341,923</b>	<b>1,680,831</b>	<b>3,122</b>	<b>1,683,953</b>	<b>656,306</b>	<b>1,664</b>	<b>657,970</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>3,662,622</b>	<b>394,404</b>	<b>4,057,026</b>	<b>2,658,957</b>	<b>290,637</b>	<b>2,949,594</b>	<b>1,003,665</b>	<b>103,767</b>	<b>1,107,432</b>



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For Month Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,666	9,666	0	6,403	6,403	0	3,263	3,263
2	902000	Meter Reading Expenses	147,229	9,148	156,377	132,001	6,060	138,061	15,228	3,088	18,316
2	903XXX	Customer Records & Collection Expenses	137,298	354,251	491,549	90,408	234,663	325,071	46,890	119,588	166,478
2	904000	Uncollectible Accounts	285,364	(744,836)	(459,472)	125,589	(493,394)	(367,805)	159,775	(251,442)	(91,667)
2	905000	Misc Customer Accounts	0	6,817	6,817	0	4,516	4,516	0	2,301	2,301
TOTAL CUSTOMER ACCOUNTS EXPENSES		569,891	(364,954)	204,937	347,998	(241,752)	106,246	221,893	(123,202)	98,691	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	256,217	11,103	267,320	212,693	7,355	220,048	43,524	3,748	47,272
2	909000	Advertising	144	25,985	26,129	144	17,213	17,357	0	8,772	8,772
2	910000	Misc Customer Service & Info Exp	0	34,697	34,697	0	22,984	22,984	0	11,713	11,713
TOTAL CUSTOMER SERVICE & INFO EXP		256,361	71,785	328,146	212,837	47,552	260,389	43,524	24,233	67,757	
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	11,423	615,234	626,657	8,156	444,642	452,798	3,267	170,592	173,859
4	921000	Office Supplies & Expenses	(8)	112,381	112,373	(8)	81,220	81,212	0	31,161	31,161
4	922000	Admin. Expenses Transferred - Credit	0	(1,251)	(1,251)	0	(904)	(904)	0	(347)	(347)
4	923000	Outside Services Employed	2,597	285,275	287,872	2,597	206,174	208,771	0	79,101	79,101
4	924000	Property Insurance Premium	0	24,983	24,983	0	18,056	18,056	0	6,927	6,927
4	925XXX	Injuries and Damages	0	(12,466)	(12,466)	0	(9,009)	(9,009)	0	(3,457)	(3,457)
4	926XXX	Employee Pensions and Benefits	129	24,193	24,322	129	17,485	17,614	0	6,708	6,708
4	928000	Regulatory Commission Expenses	78,142	16,359	94,501	43,186	11,823	55,009	34,956	4,536	39,492
4	930000	Miscellaneous General Expenses	1,208	136,033	137,241	740	98,314	99,054	468	37,719	38,187
4	931000	Rents	0	7,346	7,346	0	5,309	5,309	0	2,037	2,037
4	935000	Maintenance of General Plant	18,247	242,156	260,403	13,817	175,011	188,828	4,430	67,145	71,575
TOTAL ADMIN & GEN OPERATING EXP		111,738	1,450,243	1,561,981	68,617	1,048,121	1,116,738	43,121	402,122	445,243	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	125,266	417,596	542,862	113,788	301,805	415,593	11,478	115,791	127,269
G-AMTX	Amortization Expense - General Plant - 303000	3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	70,716	518,055	588,771	70,571	374,409	444,980	145	143,646	143,791
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	11,020	0	11,020	11,020	0	11,020	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	2,972	1,177	4,149	2,726	824	3,550	246	353	599
99 407319	AFUDC Equity DFIT Deferral	93,276	0	93,276	63,025	0	63,025	30,251	0	30,251
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	959	0	959	959	0	959	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	(106,430)	0	(106,430)	(71,101)	0	(71,101)	(35,329)	0	(35,329)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(186,601)	0	(186,601)	(186,601)	0	(186,601)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>77,194</b>	<b>950,062</b>	<b>1,027,256</b>	<b>55,147</b>	<b>686,602</b>	<b>741,749</b>	<b>22,047</b>	<b>263,460</b>	<b>285,507</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>188,932</b>	<b>2,400,305</b>	<b>2,589,237</b>	<b>123,764</b>	<b>1,734,723</b>	<b>1,858,487</b>	<b>65,168</b>	<b>665,582</b>	<b>730,750</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>11,124,774</b>	<b>2,926,476</b>	<b>14,051,250</b>	<b>6,960,003</b>	<b>2,123,563</b>	<b>9,083,566</b>	<b>4,164,771</b>	<b>802,913</b>	<b>4,967,684</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>(1,224,302)</b>			<b>(233,660)</b>			<b>(990,642)</b>
G-FIT	FEDERAL INCOME TAX			(839,457)			(640,721)			(198,736)
G-FIT	DEFERRED FEDERAL INCOME TAX			171,070			302,390			(131,320)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,350)			(1,004)			(346)
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>(554,565)</b>			<b>105,675</b>			<b>(660,240)</b>

ALLOCATION RATIOS:

Account	Description	System	Washington	Idaho
G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers	100.000%	66.242%	33.758%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.794%	26.206%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL 10	Actual Annual Throughput	100.000%	67.773%	32.227%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,423	385,146	389,569	4,423	278,353	282,776	0	106,793	106,793
4	495028	Deferred Exchange Reservation	375,000	0	375,000	244,650	0	244,650	130,350	0	130,350
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	486,659	0	486,659	424,145	0	424,145	62,514	0	62,514
4	495329	Amortization Res Decoupling Deferral	76,108	0	76,108	64,915	0	64,915	11,193	0	11,193
4	495338	Non-Res Decoupling Deferred Rev	35,611	0	35,611	19,717	0	19,717	15,894	0	15,894
4	495339	Amortization Non-Res Decoupling	(3,212)	0	(3,212)	(15,301)	0	(15,301)	12,089	0	12,089
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>974,589</b>	<b>385,146</b>	<b>1,359,735</b>	<b>742,549</b>	<b>278,353</b>	<b>1,020,902</b>	<b>232,040</b>	<b>106,793</b>	<b>338,833</b>

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	3,940,234	0	3,940,234	2,570,497	0	2,570,497	1,369,737	0	1,369,737
1	804001	Pipeline Demand Costs	2,191,221	0	2,191,221	1,514,134	0	1,514,134	677,087	0	677,087
1	804002	Transport Variable Charges	26,944	0	26,944	18,618	0	18,618	8,326	0	8,326
6	804010	Gas Costs - Fixed Hedge	(43,771)	0	(43,771)	(28,556)	0	(28,556)	(15,215)	0	(15,215)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	27,350	0	27,350	17,843	0	17,843	9,507	0	9,507
6	804018	Merchandise Processing Fee	16,070	0	16,070	10,484	0	10,484	5,586	0	5,586
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	370,135	0	370,135	241,476	0	241,476	128,659	0	128,659
6	804700	Gas Costs - Offsystem Bookout	8,413	0	8,413	5,489	0	5,489	2,924	0	2,924
6	804711	Gas Costs - Offsystem Bookout Offset	(8,413)	0	(8,413)	(5,489)	0	(5,489)	(2,924)	0	(2,924)
6	804730	Gas Costs - Intracompany LDC Gas	685,773	0	685,773	447,398	0	447,398	238,375	0	238,375
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(646,721)	0	(646,721)	(408,590)	0	(408,590)	(238,131)	0	(238,131)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,102,530	0	1,102,530	30,852	0	30,852	1,071,678	0	1,071,678
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>7,669,765</b>	<b>0</b>	<b>7,669,765</b>	<b>4,414,156</b>	<b>0</b>	<b>4,414,156</b>	<b>3,255,609</b>	<b>0</b>	<b>3,255,609</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	65.240%	34.760%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	25,150	11,103	36,253	19,313	7,355	26,668	5,837	3,748	9,585
99	908600	Public Purpose Tariff Rider Expense Offset	263,112	0	263,112	221,760	0	221,760	41,352	0	41,352
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(32,045)	0	(32,045)	(28,380)	0	(28,380)	(3,665)	0	(3,665)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			256,217	11,103	267,320	212,693	7,355	220,048	43,524	3,748	47,272

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.242%	33.758%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.76%	52.76%
2	Cost of Debt		5.272%	5.239%
	Total Cost of Debt		2.782%	2.764%
	Total Weighted Cost		2.782%	2.764%
G-APL	Net Rate Base	568,947,785	399,822,171	169,125,614
	Interest Deduction for FIT Calculation	15,797,685	11,123,053	4,674,632
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended June 30, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	12,826,948	8,849,906	3,977,042
G-OPS	Operating & Maintenance Expense	10,592,132	6,595,716	3,996,416
G-OPS	Book Deprec/Amort and Reg Amortizations	2,583,787	1,798,737	785,050
G-OTX	Taxes Other than FIT	875,331	689,113	186,218
	Net Operating Income Before FIT	(1,224,302)	(233,660)	(990,642)
G-INT	Less: Interest Expense	1,316,474	926,921	389,553
G-OTX	Less: Idaho ITC Deferral & Amortization	(11,293)	0	(11,293)
G-SCM	Schedule M Adjustments	(1,445,347)	(1,890,471)	445,124
	Taxable Net Operating Income	(3,997,416)	(3,051,052)	(946,364)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(839,457)	(640,721)	(198,736)
G-DTE	Deferred FIT	171,070	302,390	(131,320)
99	411400 Amortized Investment Tax Credit	(1,350)	(1,004)	(346)
	Total FIT/Deferred FIT & ITC	(669,737)	(339,335)	(330,402)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Month Ended June 30, 2019  
Average of Monthly Averages Basis

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

**AVISTA UTILITIES**

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,697,386	1,007,329	2,704,715	1,203,220	725,978	1,929,198	494,166	281,351	775,517
12	997001	Contributions In Aid of Construction	0	85,141	85,141	0	59,585	59,585	0	25,556	25,556
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	91,200	91,200	0	63,825	63,825	0	27,375	27,375
99	997010	Deferred Gas Credit and Refunds	455,810	375,000	830,810	(377,737)	262,440	(115,297)	833,547	112,560	946,107
12	997016	Redemption Expense Amortization	0	17,158	17,158	0	12,008	12,008	0	5,150	5,150
99	997018	DSM Tariff Rider	(206,212)	0	(206,212)	(144,096)	0	(144,096)	(62,116)	0	(62,116)
12	997020	FAS87 Current Pension Accrual	0	251,359	251,359	0	175,911	175,911	0	75,448	75,448
12	997027	Customer Uncollectibles	0	(648,418)	(648,418)	0	(453,789)	(453,789)	0	(194,629)	(194,629)
99	997031	Decoupling Mechanism	(595,167)	0	(595,167)	(493,476)	0	(493,476)	(101,691)	0	(101,691)
12	997032	Interest Rate Swaps	0	47,794	47,794	0	33,448	33,448	0	14,346	14,346
12	997035	Leases	0	(8,820)	(8,820)	0	(6,374)	(6,374)	0	(2,446)	(2,446)
12	997048	AFUDC	0	91,645	91,645	0	64,137	64,137	0	27,508	27,508
12	997049	Tax Depreciation	0	(3,038,870)	(3,038,870)	0	(2,126,723)	(2,126,723)	0	(912,147)	(912,147)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	19,254	0	19,254	22,919	0	22,919	(3,665)	0	(3,665)
12	997080	Book Transportation Depreciation	0	316,576	316,576	0	221,553	221,553	0	95,023	95,023
12	997081	Deferred Compensation	0	(145,669)	(145,669)	0	(101,945)	(101,945)	0	(43,724)	(43,724)
4	997082	Meal Disallowances	0	12,737	12,737	0	9,205	9,205	0	3,532	3,532
12	997083	Paid Time Off	0	12,766	12,766	0	8,934	8,934	0	3,832	3,832
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(618,470)	(618,470)	0	(432,830)	(432,830)	0	(185,640)	(185,640)
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	12,424	0	12,424	12,424	0	12,424	0	0	0
99	997107	MDM System	(447,497)	0	(447,497)	(447,497)	0	(447,497)	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	(40,279)	0	(40,279)	(40,279)	0	(40,279)	0	0	0
99	997110	FISERVE	(106,430)	0	(106,430)	(71,101)	0	(71,101)	(35,329)	0	(35,329)
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	(60,081)	(60,081)	0	(25,769)	(25,769)
12	997113	AFUDC Equity CWIP	0	(104,531)	(104,531)	0	(73,155)	(73,155)	0	(31,376)	(31,376)
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	93,276	0	93,276	63,025	0	63,025	30,251	0	30,251
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>1,371,071</b>	<b>(2,341,923)</b>	<b>(1,445,347)</b>	<b>(272,598)</b>	<b>(1,617,873)</b>	<b>(1,890,471)</b>	<b>1,169,174</b>	<b>(724,050)</b>	<b>445,124</b>

**ALLOCATION RATIOS:**

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.242%	33.758%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	65.240%	34.760%
G-ALL	11	Book Depreciation	100.000%	70.143%	29.857%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.984%	30.016%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(13,759)	(9,629)	(4,130)
99	410100	Deferred Federal Income Tax Exp	160,963	297,300	(136,337)
		<b>SUBTOTAL</b>	<b>147,204</b>	<b>287,671</b>	<b>(140,467)</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	27,909	19,532	8,377
99	411100	Deferred Federal Income Tax Exp	(4,043)	(4,813)	770
		<b>SUBTOTAL</b>	<b>23,866</b>	<b>14,719</b>	<b>9,147</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>171,070</b>	<b>302,390</b>	<b>(131,320)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.984%	30.016%
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 June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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	202,840	0	202,840	202,840	0	202,840	0	0	0
99	408120	Municipal Occupation & License Tax	219,141	0	219,141	178,813	0	178,813	40,328	0	40,328
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	438,995	0	438,995	282,389	0	282,389	156,606	0	156,606
99	409100	State Income Tax	(10,634)	0	(10,634)	0	0	0	(10,634)	0	(10,634)
99	411410	State Income Tax-ITC Deferred	(10,634)	0	(10,634)	0	0	0	(10,634)	0	(10,634)
99	411420	State Income Tax-ITC Amortization	(659)	0	(659)	0	0	0	(659)	0	(659)
		TOTAL DISTRIBUTION TAX	839,049	0	839,049	664,042	0	664,042	175,007	0	175,007
		TOTAL TAXES OTHER THAN FIT	839,049	36,282	875,331	664,042	25,071	689,113	175,007	11,211	186,218

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 June 30, 2019  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,392,615	4,194,814	1,022,594	1,729,191	2,751,785	779,605	663,424	1,443,029
4	3031XX	Misc Intangible IT Plant (3031XX)	4,193,876	48,916,121	53,109,997	4,184,575	35,352,660	39,537,235	9,301	13,563,461	13,572,762
TOTAL INTANGIBLE PLANT			5,996,075	51,308,736	57,304,811	5,207,169	37,081,851	42,289,020	788,906	14,226,885	15,015,791
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,494	1,279,494	0	909,909	909,909	0	369,585	369,585
1	351XXX	Structures & Improvements	0	2,984,546	2,984,546	0	2,062,321	2,062,321	0	922,225	922,225
1	352XXX	Wells	0	19,685,334	19,685,334	0	13,602,566	13,602,566	0	6,082,768	6,082,768
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	13,108,061	13,108,061	0	9,057,670	9,057,670	0	4,050,391	4,050,391
1	355000	Measuring & Regulating Equipment	0	1,778,816	1,778,816	0	1,229,162	1,229,162	0	549,654	549,654
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	3,054,880	3,054,880	0	2,110,922	2,110,922	0	943,958	943,958
TOTAL UNDERGROUND STORAGE PLANT			0	43,339,320	43,339,320	0	29,973,249	29,973,249	0	13,366,071	13,366,071
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	421,303	0	421,303	313,123	0	313,123	108,180	0	108,180
6	375000	Structures & Improvements	1,262,768	0	1,262,768	804,175	0	804,175	458,593	0	458,593
6	376000	Mains	370,327,813	2,518,938	372,846,751	245,426,644	1,643,355	247,069,999	124,901,169	875,583	125,776,752
6	378000	Measuring & Reg Station Equip-General	6,485,664	0	6,485,664	4,084,253	0	4,084,253	2,401,411	0	2,401,411
6	379000	Measuring & Reg Station Equip-City Gate	6,362,304	0	6,362,304	1,872,308	0	1,872,308	4,489,996	0	4,489,996
6	380000	Services	268,862,845	0	268,862,845	185,057,671	0	185,057,671	83,805,174	0	83,805,174
6	381XXX	Meters	91,264,837	0	91,264,837	61,583,467	0	61,583,467	29,681,370	0	29,681,370
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	3,771,578	0	3,771,578	2,821,530	0	2,821,530	950,048	0	950,048
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			748,847,707	2,518,938	751,366,645	502,027,096	1,643,355	503,670,451	246,820,611	875,583	247,696,194
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,058,279	2,187,113	5,245,392	2,961,534	1,580,670	4,542,204	96,745	606,443	703,188
4	390XXX	Structures & Improvements	23,854,607	25,511,691	49,366,298	22,230,422	18,437,809	40,668,231	1,624,185	7,073,882	8,698,067
4	391XXX	Office Furniture & Equipment	2,051,757	18,206,826	20,258,583	2,033,828	13,158,437	15,192,265	17,929	5,048,389	5,066,318
4	392XXX	Transportation Equipment	12,553,248	4,066,723	16,619,971	9,813,596	2,939,102	12,752,698	2,739,652	1,127,621	3,867,273
4	393000	Stores Equipment	208,244	984,146	1,192,390	158,569	711,262	869,831	49,675	272,884	322,559
4	394000	Tools, Shop & Garage Equipment	2,290,250	6,582,833	8,873,083	1,801,598	4,757,545	6,559,143	488,652	1,825,288	2,313,940

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	29,730	559,827	589,557	29,730	404,598	434,328	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,404,578	1,062,753	4,467,331	2,456,005	768,073	3,224,078	948,573	294,680	1,243,253
4	397XXX	Communications Equipment	3,596,556	12,279,859	15,876,415	2,461,265	8,874,900	11,336,165	1,135,291	3,404,959	4,540,250
4	398000	Miscellaneous Equipment	1,897	126,332	128,229	0	91,303	91,303	1,897	35,029	36,926
		<b>TOTAL GENERAL PLANT</b>	<b>51,049,146</b>	<b>71,568,103</b>	<b>122,617,249</b>	<b>43,946,547</b>	<b>51,723,699</b>	<b>95,670,246</b>	<b>7,102,599</b>	<b>19,844,404</b>	<b>26,947,003</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>805,892,928</b>	<b>168,735,097</b>	<b>974,628,025</b>	<b>551,180,812</b>	<b>120,422,154</b>	<b>671,602,966</b>	<b>254,712,116</b>	<b>48,312,943</b>	<b>303,025,059</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(16,822,692)	(16,822,692)	0	(11,624,480)	(11,624,480)	0	(5,198,212)	(5,198,212)
G-ADEP		Distribution Plant	(233,368,579)	(1,820,098)	(235,188,677)	(151,624,943)	(1,187,432)	(152,812,375)	(81,743,636)	(632,666)	(82,376,302)
G-ADEP		General Plant	(12,604,134)	(21,423,650)	(34,027,784)	(9,238,372)	(15,483,301)	(24,721,673)	(3,365,762)	(5,940,349)	(9,306,111)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(245,972,713)</b>	<b>(40,066,440)</b>	<b>(286,039,153)</b>	<b>(160,863,315)</b>	<b>(28,295,213)</b>	<b>(189,158,528)</b>	<b>(85,109,398)</b>	<b>(11,771,227)</b>	<b>(96,880,625)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(335,727)	(739,739)	(1,075,466)	(227,548)	(534,624)	(762,172)	(108,179)	(205,115)	(313,294)
G-AAMT		Misc IT Intangible Plant - 3031XX	(565,603)	(16,212,097)	(16,777,700)	(558,407)	(11,716,807)	(12,275,214)	(7,196)	(4,495,290)	(4,502,486)
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
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(901,330)</b>	<b>(16,951,836)</b>	<b>(17,853,166)</b>	<b>(785,955)</b>	<b>(12,251,431)</b>	<b>(13,037,386)</b>	<b>(115,375)</b>	<b>(4,700,405)</b>	<b>(4,815,780)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(246,874,043)</b>	<b>(57,018,276)</b>	<b>(303,892,319)</b>	<b>(161,649,270)</b>	<b>(40,546,644)</b>	<b>(202,195,914)</b>	<b>(85,224,773)</b>	<b>(16,471,632)</b>	<b>(101,696,405)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>559,018,885</b>	<b>111,716,821</b>	<b>670,735,706</b>	<b>389,531,542</b>	<b>79,875,510</b>	<b>469,407,052</b>	<b>169,487,343</b>	<b>31,841,311</b>	<b>201,328,654</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(110,503,684)	(110,503,684)	0	(77,334,898)	(77,334,898)	0	(33,168,786)	(33,168,786)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,840,892)	(17,840,892)	0	(12,890,020)	(12,890,020)	0	(4,950,872)	(4,950,872)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(292,755)	(292,755)	0	(211,580)	(211,580)	0	(81,175)	(81,175)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(54,566)	(54,566)	0	(39,436)	(39,436)	0	(15,130)	(15,130)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(367,211)	(367,211)	0	(256,989)	(256,989)	0	(110,222)	(110,222)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(129,059,108)</b>	<b>(129,059,108)</b>	<b>0</b>	<b>(90,732,923)</b>	<b>(90,732,923)</b>	<b>0</b>	<b>(38,326,185)</b>	<b>(38,326,185)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>559,018,885</b>	<b>(17,342,287)</b>	<b>541,676,598</b>	<b>389,531,542</b>	<b>(10,857,413)</b>	<b>378,674,129</b>	<b>169,487,343</b>	<b>(6,484,874)</b>	<b>163,002,469</b>

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%	65.240%	34.760%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.984%	30.016%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	559,018,885	(17,342,287)	541,676,598	389,531,542	(10,857,413)	378,674,129	169,487,343	(6,484,874)	163,002,469
		OTHER ADJUSTMENTS:									
4	182311	Regulatory Asset - AFUDC	193,763	70,445	264,208	177,215	50,912	228,127	16,548	19,533	36,081
4	182318	Accumulated Amortization - AFUDC	(6,350)	(4,344)	(10,694)	(6,154)	(3,138)	(9,292)	(196)	(1,206)	(1,402)
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	11,217,020	11,217,020	0	7,750,961	7,750,961	0	3,466,059	3,466,059
4	252000	Customer Advances	(2,358)	0	(2,358)	0	0	0	(2,358)	0	(2,358)
99	235199	Customer Deposits	(563,251)	0	(563,251)	(563,251)	0	(563,251)	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	10,410,053	0	10,410,053	10,410,053	0	10,410,053	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,186,111)	0	(2,186,111)	(2,186,111)	0	(2,186,111)	0	0	0
C-WKC		Working Capital	2,411,256	0	2,411,256	1,557,390	0	1,557,390	853,866		853,866
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	10,257,002	17,014,185	27,271,187	9,389,142	11,758,900	21,148,042	867,860	5,255,285	6,123,145
		NET RATE BASE	569,275,887	(328,102)	568,947,785	398,920,684	901,487	399,822,171	170,355,203	(1,229,589)	169,125,614

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
	Steam (ED-AN)	264,097	264,097										
	Steam (ED-ID)	351,108	351,108										
	Steam (ED-WA)	347,241	347,241										
	Hydro (ED-AN)	1,197,922	1,197,922										
	Other (ED-AN)	909,607	909,607										
<b>Total Electric Production</b>	<b>3,069,975</b>	<b>3,069,975</b>											
<b>Electric Transmission</b>													
	ED-AN	1,232,655	1,232,655										
	ED-ID	81,647	81,647										
	ED-WA	42,053	42,053										
<b>Total Electric Transmission</b>	<b>1,356,355</b>	<b>1,356,355</b>											
<b>Electric Distribution</b>													
	ED-AN	6,787	6,787										
	ED-ID	1,364,772	1,364,772										
	ED-WA	2,466,951	2,466,951										
<b>Total Electric Distribution</b>	<b>3,838,510</b>	<b>3,838,510</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	53,657		53,657		53,657	53,657		37,077	37,077		16,580	16,580
	GD-OR	9,604			9,604								
<b>Total Gas Underground Storage</b>	<b>63,261</b>		<b>53,657</b>	<b>9,604</b>		<b>53,657</b>	<b>53,657</b>		<b>37,077</b>	<b>37,077</b>		<b>16,580</b>	<b>16,580</b>
<b>Gas Distribution</b>													
6	GD-AN	4,786		4,786		4,786	4,786		3,122	3,122		1,664	1,664
	GD-ID	481,299		481,299		481,299	481,299				481,299		481,299
	GD-WA	1,016,789		1,016,789		1,016,789	1,016,789	1,016,789		1,016,789			
	GD-OR	718,098			718,098								
<b>Total Gas Distribution</b>	<b>2,220,972</b>		<b>1,502,874</b>	<b>718,098</b>		<b>1,498,088</b>	<b>4,786</b>	<b>1,502,874</b>	<b>1,016,789</b>	<b>3,122</b>	<b>1,019,911</b>	<b>481,299</b>	<b>1,664</b>
<b>General Plant</b>													
	ED-AN	246,550	246,550										
	ED-ID	41,112	41,112										
	ED-WA	74,561	74,561										
7,4	CD-AA	1,838,712	1,297,726	377,175	163,811		377,175	377,175		272,592	272,592	104,583	104,583
9,4	CD-AN	80,860	62,968	17,892			17,892	17,892		12,931	12,931	4,961	4,961
9	CD-ID	38,965	30,343	8,622		8,622	8,622	8,622				8,622	8,622
9	CD-WA	136,202	106,065	30,137		30,137	30,137	30,137					
8,4	GD-AA	29,275		20,427	8,848		20,427	20,427		14,763	14,763	5,664	5,664
4	GD-AN	2,102		2,102		2,102	2,102	2,102		1,519	1,519	583	583
	GD-ID	2,856		2,856		2,856	2,856	2,856				2,856	2,856
	GD-WA	83,651		83,651		83,651	83,651	83,651					
	GD-OR	17,674			17,674				83,651		83,651		
<b>Total General Plant</b>	<b>2,592,520</b>	<b>1,859,325</b>	<b>542,862</b>	<b>190,333</b>		<b>125,266</b>	<b>417,596</b>	<b>542,862</b>	<b>113,788</b>	<b>301,805</b>	<b>415,593</b>	<b>11,478</b>	<b>115,791</b>

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

AVISTA UTILITIES

<b>Total Depreciation Expense</b>	<b>13,141,593</b>	<b>10,124,165</b>	<b>2,099,393</b>	<b>918,035</b>	<b>1,623,354</b>	<b>476,039</b>	<b>2,099,393</b>	<b>1,130,577</b>	<b>342,004</b>	<b>1,472,581</b>	<b>492,777</b>	<b>134,035</b>	<b>626,812</b>
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**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	65.240%	34.760%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	19,647	19,647												
<b>Total Production/Transmission</b>		<b>96,180</b>	<b>96,180</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	973	973												
<b>Total Distribution</b>		<b>2,986</b>	<b>2,986</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	63,636	44,913	13,054	5,669		13,054	13,054		9,434	9,434		3,620	3,620	
9,4	CD-AN	812	632	180			180	180		130	130		50	50	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
<b>Total General Plant - 303000</b>		<b>68,437</b>	<b>45,545</b>	<b>16,551</b>	<b>6,341</b>		<b>3,317</b>	<b>13,234</b>	<b>16,551</b>	<b>2,072</b>	<b>9,564</b>	<b>11,636</b>	<b>1,245</b>	<b>3,670</b>	<b>4,915</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	2,477,852	1,748,819	508,281	220,752		508,281	508,281		367,345	367,345		140,936	140,936	
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	318,934	248,363	70,571			70,571	70,571	70,571		70,571			0	
	ED-AN	234,701	234,701												
	ED-ID	0	0												
	ED-WA	23,775	23,775												
8,4	GD-AA	11,620		8,108	3,512		8,108	8,108		5,860	5,860		2,248	2,248	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>3,075,066</b>	<b>2,262,031</b>	<b>588,771</b>	<b>224,264</b>		<b>70,716</b>	<b>518,055</b>	<b>588,771</b>	<b>70,571</b>	<b>374,409</b>	<b>444,980</b>	<b>145</b>	<b>143,646</b>	<b>143,791</b>
<b>Gas Underground Storage</b>															
1	GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	3,958	3,958												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>3,958</b>	<b>3,958</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>3,246,627</b>	<b>2,410,700</b>	<b>605,322</b>	<b>230,605</b>		<b>74,033</b>	<b>531,289</b>	<b>605,322</b>	<b>72,643</b>	<b>383,973</b>	<b>456,616</b>	<b>1,390</b>	<b>147,316</b>	<b>148,706</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1 System Contract Demand	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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
	Steam (ED-AN)	(70,216,906)	(70,216,906)										
	Steam (ED-ID)	(83,028,108)	(83,028,108)										
	Steam (ED-WA)	(155,791,014)	(155,791,014)										
	Hydro (ED-AN)	(140,834,449)	(140,834,449)										
	Other (ED-AN)	(132,929,237)	(132,929,237)										
<b>Total Electric Production</b>	<b>(582,799,714)</b>	<b>(582,799,714)</b>											
<b>Electric Transmission</b>													
	ED-AN	(200,607,729)	(200,607,729)										
	ED-ID	(8,094,369)	(8,094,369)										
	ED-WA	(14,986,243)	(14,986,243)										
<b>Total Electric Transmission</b>	<b>(223,688,341)</b>	<b>(223,688,341)</b>											
<b>Electric Distribution</b>													
	ED-AN	(210,458)	(210,458)										
	ED-ID	(224,632,653)	(224,632,653)										
	ED-WA	(359,411,355)	(359,411,355)										
<b>Total Electric Distribution</b>	<b>(584,254,466)</b>	<b>(584,254,466)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(16,822,692)	(16,822,692)			(16,822,692)	(16,822,692)		(11,624,480)	(11,624,480)		(5,198,212)	(5,198,212)
	GD-OR	(1,216,063)		(1,216,063)									
<b>Total Gas Underground Storage</b>	<b>(18,038,755)</b>		<b>(16,822,692)</b>	<b>(1,216,063)</b>		<b>(16,822,692)</b>	<b>(16,822,692)</b>		<b>(11,624,480)</b>	<b>(11,624,480)</b>		<b>(5,198,212)</b>	<b>(5,198,212)</b>
<b>Gas Distribution</b>													
6	GD-AN	(1,820,098)	(1,820,098)			(1,820,098)	(1,820,098)		(1,187,432)	(1,187,432)		(632,666)	(632,666)
	GD-ID	(81,743,636)	(81,743,636)			(81,743,636)	(81,743,636)				(81,743,636)		(81,743,636)
	GD-WA	(151,624,943)	(151,624,943)			(151,624,943)	(151,624,943)	(151,624,943)		(151,624,943)			
	GD-OR	(114,911,529)		(114,911,529)									
<b>Total Gas Distribution</b>	<b>(350,100,206)</b>		<b>(235,188,677)</b>	<b>(114,911,529)</b>		<b>(233,368,579)</b>	<b>(1,820,098)</b>	<b>(235,188,677)</b>	<b>(151,624,943)</b>	<b>(1,187,432)</b>	<b>(152,812,375)</b>	<b>(81,743,636)</b>	<b>(632,666)</b>
<b>(82,376,302)</b>													
<b>General Plant</b>													
	ED-AN	(34,630,642)	(34,630,642)										
	ED-ID	(10,465,399)	(10,465,399)										
	ED-WA	(19,742,984)	(19,742,984)										
7,4	CD-AA	(72,209,745)	(50,964,194)	(14,812,385)	(6,433,166)	(14,812,385)	(14,812,385)		(10,705,207)	(10,705,207)		(4,107,178)	(4,107,178)
9,4	CD-AN	(9,833,420)	(7,657,579)	(2,175,841)		(2,175,841)	(2,175,841)		(1,572,524)	(1,572,524)		(603,317)	(603,317)
9	CD-ID	(6,239,483)	(4,858,873)	(1,380,610)		(1,380,610)	(1,380,610)				(1,380,610)		(1,380,610)
9	CD-WA	(5,005,071)	(3,897,599)	(1,107,472)		(1,107,472)	(1,107,472)	(1,107,472)		(1,107,472)			
8,4	GD-AA	(1,731,300)		(1,208,032)	(523,268)	(1,208,032)	(1,208,032)		(873,069)	(873,069)		(334,963)	(334,963)
4	GD-AN	(3,227,392)		(3,227,392)		(3,227,392)	(3,227,392)		(2,332,501)	(2,332,501)		(894,891)	(894,891)
	GD-ID	(1,985,152)		(1,985,152)		(1,985,152)	(1,985,152)				(1,985,152)		(1,985,152)
	GD-WA	(8,130,900)		(8,130,900)		(8,130,900)	(8,130,900)	(8,130,900)		(8,130,900)			
	GD-OR	(4,742,307)		(4,742,307)									
<b>Total General Plant</b>	<b>(177,943,795)</b>	<b>(132,217,270)</b>	<b>(34,027,784)</b>	<b>(11,698,741)</b>		<b>(12,604,134)</b>	<b>(21,423,650)</b>	<b>(34,027,784)</b>	<b>(9,238,372)</b>	<b>(15,483,301)</b>	<b>(24,721,673)</b>	<b>(3,365,762)</b>	<b>(5,940,349)</b>
													<b>(9,306,111)</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

**Total Accumulated Depreciation** (1,936,825,277) (1,522,959,791) (286,039,153) (127,826,333) (245,972,713) (40,066,440) (286,039,153) (160,863,315) (28,295,213) (189,158,528) (85,109,398) (11,771,227) (96,880,625)

**Allocation Ratios:**

<b>Service -</b>		Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>		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	65.240%	34.760%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(12,399,088)	(12,399,088)											
Misc Intangible Plt (303000)	ED-AN	(1,956,879)	(1,956,879)											
<b>Total Production/Transmission</b>		<b>(14,355,967)</b>	<b>(14,355,967)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(228,765)	(228,765)											
Misc Intangible Plt (303000)	ED-WA	(45,846)	(45,846)											
<b>Total Distribution</b>		<b>(274,611)</b>	<b>(274,611)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,486,507)	(2,460,707)	(715,187)	(310,613)		(715,187)	(715,187)		(516,880)	(516,880)		(198,307)	(198,307)
9,4	CD-AN	(110,957)	(86,405)	(24,552)			(24,552)	(24,552)		(17,744)	(17,744)		(6,808)	(6,808)
	GD-ID	(108,179)		(108,179)			(108,179)	(108,179)				(108,179)		(108,179)
	GD-WA	(227,548)		(227,548)			(227,548)	(227,548)	(227,548)		(227,548)			
	GD-OR	(100,453)			(100,453)									
<b>Total General Plant - 303000</b>		<b>(4,033,644)</b>	<b>(2,547,112)</b>	<b>(1,075,466)</b>	<b>(411,066)</b>	<b>(335,727)</b>	<b>(739,739)</b>	<b>(1,075,466)</b>	<b>(227,548)</b>	<b>(534,624)</b>	<b>(762,172)</b>	<b>(108,179)</b>	<b>(205,115)</b>	<b>(313,294)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(77,011,945)	(54,353,489)	(15,797,461)	(6,860,995)		(15,797,461)	(15,797,461)		(11,417,141)	(11,417,141)		(4,380,320)	(4,380,320)
9,4	CD-AN	(56,688)	(44,145)	(12,543)			(12,543)	(12,543)		(9,065)	(9,065)		(3,478)	(3,478)
9	CD-ID	(32,523)	(25,327)	(7,196)			(7,196)	(7,196)				(7,196)		(7,196)
9	CD-WA	(2,523,645)	(1,965,238)	(558,407)			(558,407)	(558,407)	(558,407)		(558,407)		0	0
	ED-AN	(5,247,717)	(5,247,717)											
	ED-ID	0	0											
	ED-WA	(1,367,959)	(1,367,959)											
8,4	GD-AA	(576,263)		(402,093)	(174,170)		(402,093)	(402,093)		(290,601)	(290,601)		(111,492)	(111,492)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(86,816,740)</b>	<b>(63,003,875)</b>	<b>(16,777,700)</b>	<b>(7,035,165)</b>	<b>(565,603)</b>	<b>(16,212,097)</b>	<b>(16,777,700)</b>	<b>(558,407)</b>	<b>(11,716,807)</b>	<b>(12,275,214)</b>	<b>(7,196)</b>	<b>(4,495,290)</b>	<b>(4,502,486)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(166,837)	(166,837)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0					
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(166,837)</b>	<b>(166,837)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(105,647,799)</b>	<b>(80,348,402)</b>	<b>(17,853,166)</b>	<b>(7,446,231)</b>	<b>(901,330)</b>	<b>(16,951,836)</b>	<b>(17,853,166)</b>	<b>(785,955)</b>	<b>(12,251,431)</b>	<b>(13,037,386)</b>	<b>(115,375)</b>	<b>(4,700,405)</b>	<b>(4,815,780)</b>

Allocation Ratios:

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

AVISTA UTILITIES

<b>Service -</b>	Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>	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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	503,018	117,965	362,279	22,774	503,018	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	0	848,544	0	
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	2,027,039	714,277	340,480	523,759	1,578,516	202,956	96,745	148,822	448,523	0	0	
		<b>TOTAL ACCOUNT</b>	<b>16,073,760</b>	<b>832,242</b>	<b>702,759</b>	<b>7,559,573</b>	<b>9,094,574</b>	<b>2,961,534</b>	<b>96,745</b>	<b>2,187,113</b>	<b>5,245,392</b>	<b>848,544</b>	<b>885,250</b>	<b>1,733,794</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,436,158	1,101,738	2,685,257	4,649,163	8,436,158	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,380,377	0	0	0	0	19,380,377	0	0	19,380,377	0	0	
99		GD-OR / AS	3,751,715	0	0	0	0	0	0	0	0	3,751,715	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	112,891,830	0	0	79,676,796	79,676,796	0	0	23,157,501	23,157,501	0	10,057,533	
9		CD-WA / ID / AN	30,860,124	10,030,351	5,716,099	8,285,254	24,031,704	2,850,045	1,624,185	2,354,190	6,828,420	0	0	
		<b>TOTAL ACCOUNT</b>	<b>175,320,204</b>	<b>11,132,089</b>	<b>8,401,356</b>	<b>92,611,213</b>	<b>112,144,658</b>	<b>22,230,422</b>	<b>1,624,185</b>	<b>25,511,691</b>	<b>49,366,298</b>	<b>3,751,715</b>	<b>10,057,533</b>	<b>13,809,248</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,208,427	483,438	891	1,724,098	2,208,427	0	0	0	0	0	0	
99		GD-WA / ID / AN	813,233	0	0	0	0	813,233	0	0	813,233	0	0	
99		GD-OR / AS	1,820	0	0	0	0	0	0	0	0	1,820	0	
8		GD-AA	256,805	0	0	0	0	0	0	179,188	179,188	0	77,617	
7		CD-AA	87,574,945	0	0	61,808,645	61,808,645	0	0	17,964,248	17,964,248	0	7,802,052	
9		CD-WA / ID / AN	5,883,821	4,295,721	63,099	223,088	4,581,908	1,220,595	17,929	63,389	1,301,913	0	0	
		<b>TOTAL ACCOUNT</b>	<b>96,739,051</b>	<b>4,779,159</b>	<b>63,990</b>	<b>63,755,831</b>	<b>68,598,980</b>	<b>2,033,828</b>	<b>17,929</b>	<b>18,206,825</b>	<b>20,258,582</b>	<b>1,820</b>	<b>7,879,669</b>	<b>7,881,489</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,019,808	22,503,380	9,556,425	14,960,003	47,019,808	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,590,189	0	0	0	0	9,255,214	2,515,238	1,819,737	13,590,189	0	0	
99		GD-OR / AS	3,951,895	0	0	0	0	0	0	0	0	3,951,895	0	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7		CD-AA	7,334,036	0	0	5,176,216	5,176,216	0	0	1,504,431	1,504,431	0	653,389	
9		CD-WA / ID / AN	6,745,563	1,965,149	789,796	2,498,027	5,252,972	558,382	224,414	709,795	1,492,591	0	0	
		<b>TOTAL ACCOUNT</b>	<b>78,688,441</b>	<b>24,468,529</b>	<b>10,346,221</b>	<b>22,634,246</b>	<b>57,448,996</b>	<b>9,813,596</b>	<b>2,739,652</b>	<b>4,066,723</b>	<b>16,619,971</b>	<b>3,951,895</b>	<b>667,579</b>	<b>4,619,474</b>

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,990,420	247,797	174,826	3,463,567	3,886,190	70,410	49,675	984,145	1,104,230	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,495,118</b>	<b>248,777</b>	<b>176,172</b>	<b>3,853,137</b>	<b>4,278,086</b>	<b>158,570</b>	<b>49,675</b>	<b>984,145</b>	<b>1,192,390</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,607,524	703,615	204,716	4,699,193	5,607,524	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,450,525	0	0	0	0	1,798,967	273,667	377,891	2,450,525	0	0	
99		GD-OR / AS	860,198	0	0	0	0	0	0	0	860,198	0	860,198	
8		GD-AA	5,006,696	0	0	0	0	0	0	3,493,472	3,493,472	0	1,513,224	
7		CD-AA	13,043,420	0	0	9,205,785	9,205,785	0	0	2,675,597	2,675,597	0	1,162,038	
9		CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0	
		<b>TOTAL ACCOUNT</b>	<b>28,113,974</b>	<b>712,874</b>	<b>961,325</b>	<b>14,031,231</b>	<b>15,705,430</b>	<b>1,801,598</b>	<b>488,652</b>	<b>6,582,834</b>	<b>8,873,084</b>	<b>860,198</b>	<b>2,675,262</b>	<b>3,535,460</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	115,536	0	0	115,536	115,536	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	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	
		<b>TOTAL ACCOUNT</b>	<b>115,536</b>	<b>0</b>	<b>0</b>	<b>115,536</b>	<b>115,536</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,401,506	354,458	13,580	1,033,468	1,401,506	0	0	0	0	0	0	
99		GD-WA / ID / AN	124,647	0	0	0	0	29,730	0	94,917	124,647	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	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	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,340,757</b>	<b>354,458</b>	<b>13,580</b>	<b>2,140,495</b>	<b>2,508,533</b>	<b>29,730</b>	<b>0</b>	<b>559,827</b>	<b>589,557</b>	<b>40,917</b>	<b>201,750</b>	<b>242,667</b>

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

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,075,453	14,047,229	9,501,623	8,526,601	32,075,453	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,084,869</b>	<b>14,299,603</b>	<b>9,856,685</b>	<b>9,370,333</b>	<b>33,526,621</b>	<b>2,456,005</b>	<b>948,573</b>	<b>1,062,754</b>	<b>4,467,332</b>	<b>43,834</b>	<b>47,082</b>	<b>90,916</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,707,248	10,795,851	6,452,618	32,458,779	49,707,248	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,010,315	0	0	0	0	701,724	308,591	0	1,010,315	0	0	
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	
7		CD-AA	51,479,617	0	0	36,333,284	36,333,284	0	0	10,560,014	10,560,014	0	4,586,319	
9		CD-WA / ID / AN	17,762,741	6,192,470	2,909,459	4,730,450	13,832,379	1,759,542	826,700	1,344,120	3,930,362	0	0	
		<b>TOTAL ACCOUNT</b>	<b>121,631,458</b>	<b>16,988,321</b>	<b>9,362,077</b>	<b>73,522,513</b>	<b>99,872,911</b>	<b>2,461,266</b>	<b>1,135,291</b>	<b>12,279,860</b>	<b>15,876,417</b>	<b>1,133,063</b>	<b>4,749,067</b>	<b>5,882,130</b>
	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	615,864	0	0	434,665	434,665	0	0	126,332	126,332	0	54,867	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		<b>TOTAL ACCOUNT</b>	<b>820,396</b>	<b>0</b>	<b>13,522</b>	<b>621,411</b>	<b>634,933</b>	<b>0</b>	<b>1,897</b>	<b>126,332</b>	<b>128,229</b>	<b>2,367</b>	<b>54,867</b>	<b>57,234</b>
		<b>TOTAL GENERAL PLANT</b>	<b>564,423,564</b>	<b>73,816,052</b>	<b>39,897,687</b>	<b>290,215,519</b>	<b>403,929,258</b>	<b>43,946,549</b>	<b>7,102,599</b>	<b>71,568,104</b>	<b>122,617,252</b>	<b>10,658,995</b>	<b>27,218,059</b>	<b>37,877,054</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	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	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	25,017,931	639,169	0	18,737,337	19,376,506	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,415,754	1,432,132	0	13,983,622	15,415,754	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	705,019	0	0	0	0	0	0	491,934	491,934	0	213,085	
7		CD-AA	101,651,172	0	0	71,743,364	71,743,364	0	0	20,851,705	20,851,705	0	9,056,103	
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	118,232,279	1,432,132	32,734	86,052,728	87,517,594	0	9,301	21,436,196	21,445,497	0	9,269,188	9,269,188
	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 June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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	0
8		CD-WA / ID / AN	0	0	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	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,596,104	0	0	1,832,278	1,832,278	0	0	532,539	532,539	0	231,287	231,287	0
9		CD-WA / ID / AN	18,911,625	14,727,050	0	0	14,727,050	4,184,575	0	0	4,184,575	0	0	0	0
		TOTAL ACCOUNT	21,507,729	14,727,050	0	1,832,278	16,559,328	4,184,575	0	532,539	4,717,114	0	231,287	231,287	0
		TOTAL	296,125,305	16,798,351	32,734	199,338,802	216,169,887	5,207,169	788,906	51,308,738	57,304,813	426,123	22,224,482	22,650,605	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(86,132,156)	(60,790,353)	(17,668,289)	(7,673,514)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(780,053)	(607,451)	(172,602)	0
7	282919 CD-AA	(1,427,167)	(1,007,266)	(292,755)	(127,146)
7	283750 CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
	Total	(88,605,382)	(62,592,812)	(18,188,212)	(7,824,358)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Month Ended June 30, 2019
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	3,702,091	3,702,091	0	0	0	0	3,702,091
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	(18,594)	(18,594)	0	0	0	0	(18,594)
7/4	154560 Supply Chain Invoice Price Variance	0	0	31	31	0	0	0	0	31
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	49,234,157	23,577,617	0	72,811,774	47,676,767	22,723,751	1,557,390	853,866	0
<b>TOTAL</b>		<b>49,234,157</b>	<b>23,577,617</b>	<b>3,683,528</b>	<b>76,495,302</b>	<b>47,676,767</b>	<b>22,723,751</b>	<b>1,557,390</b>	<b>853,866</b>	<b>3,683,528</b>

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