

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	39,628,487	25,757,148	13,871,339
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	39,628,487	25,757,148	13,871,339
G-APL	Gas Net Adjusted Rate Base	542,814,376	380,020,977	162,793,399
	RATE OF RETURN	7.301%	6.778%	8.521%

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

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers - AMA Percent	07-01-2018 thru 06-30-2019	251,609 100.000%	166,759 66.277%	84,850 33.723%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2018 thru 06-30-2019	13,484,380 100.000%	9,504,127 70.482%	3,980,253 29.518%
	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	07-01-2018 thru 06-30-2019	287,278,005 100.000%	195,095,372 67.912%	92,182,633 32.088%

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
G-ALL-12A

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	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months 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)		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	264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	07-01-2018 thru 06-30-2019	24,980,669	17,422,072	7,558,597	
			100.000%	69.742%	30.258%	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2018 thru 06-30-2019	640,962,212	446,886,634	194,075,578	
			100.000%	69.721%	30.279%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2018 thru 06-30-2019	83,178,457	65,682,275	17,496,182	
			100.000%	78.965%	21.035%	
14	Net Allocated Schedule M's - AMA Percent	07-01-2018 thru 06-30-2019	-24,513,850	-16,814,324	-7,699,526	
			100.000%	68.591%	31.409%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended 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	
REVENUES											
SALES OF GAS:											
99	480000	Residential	133,005,449	0	133,005,449	91,091,964	0	91,091,964	41,913,485	0	41,913,485
99	4812XX	Commercial - Firm & Interruptible	59,842,984	0	59,842,984	42,359,215	0	42,359,215	17,483,769	0	17,483,769
99	4813XX	Industrial-Firm	2,376,272	0	2,376,272	1,424,004	0	1,424,004	952,268	0	952,268
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	230,181	0	230,181	202,899	0	202,899	27,282	0	27,282
99	499XXX	Unbilled Revenue	(479,828)	0	(479,828)	(367,424)	0	(367,424)	(112,404)	0	(112,404)
TOTAL SALES TO ULTIMATE CUSTOMERS			194,975,058	0	194,975,058	134,710,658	0	134,710,658	60,264,400	0	60,264,400
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	92,183,710	0	92,183,710	61,908,109	0	61,908,109	30,275,601	0	30,275,601
4	488000	Miscellaneous Service Revenues	14,973	0	14,973	7,495	0	7,495	7,478	0	7,478
99	4893XX	Transportation Revenues	5,655,910	0	5,655,910	5,065,555	0	5,065,555	590,355	0	590,355
99	493000	Rent from Gas Property	2,718	0	2,718	2,718	0	2,718	0	0	0
4	495XXX	Other Gas Revenues	4,889,741	749,761	5,639,502	2,840,409	541,867	3,382,276	2,049,332	207,894	2,257,226
99	496100	Provision for Rate Refund	152,731	0	152,731	152,731	0	152,731	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	(116,645)	0	(116,645)	(109,439)	0	(109,439)	(7,206)	0	(7,206)
TOTAL OTHER OPERATING REVENUES			102,783,138	749,761	103,532,899	69,867,578	541,867	70,409,445	32,915,560	207,894	33,123,454
TOTAL GAS REVENUES			297,758,196	749,761	298,507,957	204,578,236	541,867	205,120,103	93,179,960	207,894	93,387,854
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	154,040,304	0	154,040,304	103,617,009	0	103,617,009	50,423,295	0	50,423,295
99	808XXX	Net Natural Gas Storage Transactions	(6,826,404)	0	(6,826,404)	(4,421,610)	0	(4,421,610)	(2,404,794)	0	(2,404,794)
99	811000	Gas Used for Products Extraction	(828,301)	0	(828,301)	(551,094)	0	(551,094)	(277,207)	0	(277,207)
10	813000	Other Gas Expenses	0	1,284,930	1,284,930	0	870,836	870,836	0	414,094	414,094
99	813010	Gas Technology Institute (GTI) Expenses	119,690	0	119,690	83,900	0	83,900	35,790	0	35,790
TOTAL PRODUCTION EXPENSES			146,505,289	1,284,930	147,790,219	98,728,205	870,836	99,599,041	47,777,084	414,094	48,191,178
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	19,368	19,368	0	13,383	13,383	0	5,985	5,985
1	824000	Other Expenses	0	927,269	927,269	0	640,743	640,743	0	286,526	286,526
1	837000	Other Equipment	0	1,566,873	1,566,873	0	1,082,709	1,082,709	0	484,164	484,164
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,513,510	2,513,510	0	1,736,835	1,736,835	0	776,675	776,675
G-DEPX		Depreciation Expense-Underground Storage	0	874,575	874,575	0	604,331	604,331	0	270,244	270,244
G-AMTX		Amortization Expense-Underground Storage	0	38	38	0	26	26	0	12	12
G-OTX		Taxes Other Than FIT	0	471,023	471,023	0	325,477	325,477	0	145,546	145,546

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,345,636	1,345,636	0	929,834	929,834	0	415,802	415,802
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,859,146	3,859,146	0	2,666,669	2,666,669	0	1,192,477	1,192,477

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For Twelve Months 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
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	410,267	1,609,341	2,019,608	326,169	1,134,296	1,460,465	84,098	475,045	559,143
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,441,738	1,283,319	4,725,057	2,346,023	904,509	3,250,532	1,095,715	378,810	1,474,525
3	875000 Measuring & Reg Sta Exp-General	157,386	0	157,386	100,157	0	100,157	57,229	0	57,229
3	876000 Measuring & Reg Sta Exp-Industrial	6,720	0	6,720	5,079	0	5,079	1,641	0	1,641
3	877000 Measuring & Reg Sta Exp-City Gate	99,198	0	99,198	64,873	0	64,873	34,325	0	34,325
3	878000 Meter & House Regulator Expenses	517,508	0	517,508	350,567	0	350,567	166,941	0	166,941
3	879000 Customer Installation Expenses	1,998,479	94,707	2,093,186	1,390,088	66,751	1,456,839	608,391	27,956	636,347
3	880000 Other Expenses	2,081,630	761,180	2,842,810	1,663,600	536,495	2,200,095	418,030	224,685	642,715
3	881000 Rents	1,038	39,277	40,315	1,038	27,683	28,721	0	11,594	11,594
	MAINTENANCE									
3	885000 Supervision & Engineering	198,317	7,000	205,317	69,395	4,934	74,329	128,922	2,066	130,988
3	887000 Mains	1,055,909	158	1,056,067	789,260	111	789,371	266,649	47	266,696
3	889000 Measuring & Reg Sta Exp-General	210,459	41,954	252,413	151,586	29,570	181,156	58,873	12,384	71,257
3	890000 Measuring & Reg Sta Exp-Industrial	52,420	14,687	67,107	25,755	10,352	36,107	26,665	4,335	31,000
3	891000 Measuring & Reg Sta Exp-City Gate	72,466	25,300	97,766	38,125	17,832	55,957	34,341	7,468	41,809
3	892000 Services	1,488,890	0	1,488,890	1,153,654	0	1,153,654	335,236	0	335,236
3	893000 Meters & House Regulators	1,672,858	560,439	2,233,297	1,009,964	395,009	1,404,973	662,894	165,430	828,324
3	894000 Other Equipment	19,099	216,665	235,764	18,795	152,710	171,505	304	63,955	64,259
	TOTAL DISTRIBUTION OPERATING EXP	13,484,382	4,654,027	18,138,409	9,504,128	3,280,252	12,784,380	3,980,254	1,373,775	5,354,029
G-DEPX	Depreciation Expense-Distribution	17,823,857	59,864	17,883,721	12,062,351	40,655	12,103,006	5,761,506	19,209	5,780,715
G-OTX	Taxes Other Than FIT	16,376,424	0	16,376,424	13,273,685	0	13,273,685	3,102,739	0	3,102,739
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	34,200,281	59,864	34,260,145	25,336,036	40,655	25,376,691	8,864,245	19,209	8,883,454
	TOTAL DISTRIBUTION EXPENSES	47,684,663	4,713,891	52,398,554	34,840,164	3,320,907	38,161,071	12,844,499	1,392,984	14,237,483

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months 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	114,522	114,522	0	75,902	75,902	0	38,620	38,620
2	902000	Meter Reading Expenses	1,875,140	96,024	1,971,164	1,757,966	63,642	1,821,608	117,174	32,382	149,556
2	903XXX	Customer Records & Collection Expenses	1,547,489	4,903,629	6,451,118	1,070,763	3,249,978	4,320,741	476,726	1,653,651	2,130,377
2	904000	Uncollectible Accounts	71,508	461,730	533,238	35,251	306,021	341,272	36,257	155,709	191,966
2	905000	Misc Customer Accounts	0	146,951	146,951	0	97,395	97,395	0	49,556	49,556
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,494,137	5,722,856	9,216,993	2,863,980	3,792,938	6,656,918	630,157	1,929,918	2,560,075	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,773,650	152,607	9,926,257	8,313,038	101,143	8,414,181	1,460,612	51,464	1,512,076
2	909000	Advertising	17,806	719,294	737,100	17,719	476,726	494,445	87	242,568	242,655
2	910000	Misc Customer Service & Info Exp	0	262,643	262,643	0	174,072	174,072	0	88,571	88,571
TOTAL CUSTOMER SERVICE & INFO EXP		9,791,456	1,134,544	10,926,000	8,330,757	751,941	9,082,698	1,460,699	382,603	1,843,302	
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	154,565	8,817,056	8,971,621	106,656	6,372,263	6,478,919	47,909	2,444,793	2,492,702
4	921000	Office Supplies & Expenses	846	1,380,048	1,380,894	234	997,388	997,622	612	382,660	383,272
4	922000	Admin. Expenses Transferred - Credit	0	(19,970)	(19,970)	0	(14,433)	(14,433)	0	(5,537)	(5,537)
4	923000	Outside Services Employed	84,366	2,778,739	2,863,105	84,102	2,008,250	2,092,352	264	770,489	770,753
4	924000	Property Insurance Premium	0	319,721	319,721	0	231,069	231,069	0	88,652	88,652
4	925XXX	Injuries and Damages	90	826,503	826,593	45	597,330	597,375	45	229,173	229,218
4	926XXX	Employee Pensions and Benefits	1,559	528,093	529,652	1,559	381,663	383,222	0	146,430	146,430
4	928000	Regulatory Commission Expenses	782,159	306,948	1,089,107	547,586	221,837	769,423	234,573	85,111	319,684
4	930000	Miscellaneous General Expenses	37,540	1,140,126	1,177,666	24,289	823,992	848,281	13,251	316,134	329,385
4	931000	Rents	6,820	85,581	92,401	6,820	61,851	68,671	0	23,730	23,730
4	935000	Maintenance of General Plant	404,754	3,094,696	3,499,450	315,335	2,236,599	2,551,934	89,419	858,097	947,516
TOTAL ADMIN & GEN OPERATING EXP		1,472,699	19,257,541	20,730,240	1,086,626	13,917,809	15,004,435	386,073	5,339,732	5,725,805	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,189,198	5,033,175	6,222,373	1,077,159	3,637,576	4,714,735	112,039	1,395,599	1,507,638
G-AMTX	Amortization Expense - General Plant - 303000	39,804	147,731	187,535	24,862	106,768	131,630	14,942	40,963	55,905
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	595,434	5,787,962	6,383,396	593,692	4,183,076	4,776,768	1,742	1,604,886	1,606,628
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	(2,191,368)	0	(2,191,368)	(2,225,256)	0	(2,225,256)	33,888	0	33,888
99 407302	Amortization WA Excess Natural Gas Line Extensi	584,253	0	584,253	584,253	0	584,253	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	7,849	4,938	12,787	7,530	3,443	10,973	319	1,495	1,814
99 407319	AFUDC Equity DFIT Deferral	519,290	0	519,290	350,874	0	350,874	168,416	0	168,416
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	5,677	0	5,677	5,677	0	5,677	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99 407414	Regulatory Credits-Deferral-FISERVE	(513,391)	0	(513,391)	(348,400)	0	(348,400)	(164,991)	0	(164,991)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(1,520,373)	0	(1,520,373)	(1,520,373)	0	(1,520,373)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
	TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(1,115,491)	10,973,806	9,858,315	(1,449,982)	7,930,863	6,480,881	334,491	3,042,943	3,377,434
	TOTAL ADMIN & GENERAL EXPENSES	357,208	30,231,347	30,588,555	(363,356)	21,848,672	21,485,316	720,564	8,382,675	9,103,239
	TOTAL EXPENSES BEFORE FIT	207,832,753	46,946,714	254,779,467	144,399,750	33,251,963	177,651,713	63,433,003	13,694,751	77,127,754
	NET OPERATING INCOME (LOSS) BEFORE FIT			43,728,490			27,468,390			16,260,100
G-FIT	FEDERAL INCOME TAX			(2,047,930)			(2,632,594)			584,664
G-FIT	DEFERRED FEDERAL INCOME TAX			6,166,065			4,357,276			1,808,789
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(18,132)			(13,440)			(4,692)
	GAS NET OPERATING INCOME (LOSS)			39,628,487			25,757,148			13,871,339

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers - AMA	100.000%	66.277%	33.723%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.482%	29.518%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL 10	Actual Annual Throughput	100.000%	67.773%	32.227%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	1,015,624	749,761	1,765,385	89,422	541,867	631,289	926,202	207,894	1,134,096
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,011,888	0	3,011,888	1,488,113	0	1,488,113
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	(2,203,536)	0	(2,203,536)	(1,688,680)	0	(1,688,680)	(514,856)	0	(514,856)
4	495329	Amortization Res Decoupling Deferral	2,263,774	0	2,263,774	2,047,802	0	2,047,802	215,972	0	215,972
4	495338	Non-Res Decoupling Deferred Rev	(131,491)	0	(131,491)	60,252	0	60,252	(191,743)	0	(191,743)
4	495339	Amortization Non-Res Decoupling	(554,630)	0	(554,630)	(680,274)	0	(680,274)	125,644	0	125,644
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	4,889,742	749,761	5,639,503	2,840,410	541,867	3,382,277	2,049,332	207,894	2,257,226

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended 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	134,882,184	0	134,882,184	91,590,253	0	91,590,253	43,291,931	0	43,291,931
1	804001	Pipeline Demand Costs	26,056,432	0	26,056,432	18,001,584	0	18,001,584	8,054,848	0	8,054,848
1	804002	Transport Variable Charges	807,308	0	807,308	557,817	0	557,817	249,491	0	249,491
6	804010	Gas Costs - Fixed Hedge	(27,420)	0	(27,420)	(17,862)	0	(17,862)	(9,558)	0	(9,558)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	350,175	0	350,175	235,364	0	235,364	114,811	0	114,811
6	804018	Merchandise Processing Fee	118,377	0	118,377	78,898	0	78,898	39,479	0	39,479
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	5,324,524	0	5,324,524	3,564,532	0	3,564,532	1,759,992	0	1,759,992
6	804700	Gas Costs - Offsystem Bookout	441,540	0	441,540	299,966	0	299,966	141,574	0	141,574
6	804711	Gas Costs - Offsystem Bookout Offset	(441,540)	0	(441,540)	(299,966)	0	(299,966)	(141,574)	0	(141,574)
6	804730	Gas Costs - Intracompany LDC Gas	15,418,335	0	15,418,335	10,458,386	0	10,458,386	4,959,949	0	4,959,949
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(25,191,651)	0	(25,191,651)	(16,591,184)	0	(16,591,184)	(8,600,467)	0	(8,600,467)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(3,697,960)	0	(3,697,960)	(4,260,779)	0	(4,260,779)	562,819	0	562,819
		TOTAL PURCHASED GAS COSTS	154,040,304	0	154,040,304	103,617,009	0	103,617,009	50,423,295	0	50,423,295

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.912%	32.088%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	280,982	152,607	433,589	224,857	101,143	326,000	56,125	51,464	107,589
99	908600	Public Purpose Tariff Rider Expense Offset	9,363,099	0	9,363,099	7,958,617	0	7,958,617	1,404,482	0	1,404,482
99	908610	Limited Income Tax Refund Program	116,274	0	116,274	116,274	0	116,274	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	13,295	0	13,295	13,290	0	13,290	5	0	5
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,773,650	152,607	9,926,257	8,313,038	101,143	8,414,181	1,460,612	51,464	1,512,076

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.277%	33.723%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	542,814,376	380,020,977	162,793,399
	Interest Deduction for FIT Calculation	15,071,794	10,572,184	4,499,610
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended June 30, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	298,507,957	205,120,103	93,387,854
G-OPS	Operating & Maintenance Expense	209,315,371	144,864,307	64,451,064
G-OPS	Book Deprec/Amort and Reg Amortizations	28,616,649	19,188,244	9,428,405
G-OTX	Taxes Other than FIT	16,847,447	13,599,162	3,248,285
	Net Operating Income Before FIT	43,728,490	27,468,390	16,260,100
G-INT	Less: Interest Expense	15,071,794	10,572,184	4,499,610
G-OTX	Less: Idaho ITC Deferral & Amortization	287,029	0	287,029
G-SCM	Schedule M Adjustments	(38,695,774)	(29,432,369)	(9,263,405)
	Taxable Net Operating Income	(9,752,049)	(12,536,163)	2,784,114
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,047,930)	(2,632,594)	584,664
G-DTE	Deferred FIT	6,166,065	4,357,276	1,808,789
99	411400 Amortized Investment Tax Credit	(18,132)	(13,440)	(4,692)
	Total FIT/Deferred FIT & ITC	4,100,003	1,711,242	2,388,761
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	19,648,293	11,903,344	31,551,637	13,758,064	8,572,432	22,330,496	5,890,229	3,330,912	9,221,141
12	997001	Contributions In Aid of Construction	0	1,298,851	1,298,851	0	905,572	905,572	0	393,279	393,279
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	403,461	403,461	0	281,297	281,297	0	122,164	122,164
99	997010	Deferred Gas Credit and Refunds	(27,745,861)	0	(27,745,861)	(20,855,375)	0	(20,855,375)	(6,890,486)	0	(6,890,486)
12	997016	Redemption Expense Amortization	0	214,426	214,426	0	149,500	149,500	0	64,926	64,926
99	997018	DSM Tariff Rider	250,101	0	250,101	237,987	0	237,987	12,114	0	12,114
12	997020	FAS87 Current Pension Accrual	0	(36,268)	(36,268)	0	(25,286)	(25,286)	0	(10,982)	(10,982)
12	997027	Customer Uncollectibles	0	(529,017)	(529,017)	0	(368,836)	(368,836)	0	(160,181)	(160,181)
99	997031	Decoupling Mechanism	636,928	0	636,928	271,945	0	271,945	364,983	0	364,983
12	997032	Interest Rate Swaps	0	574,029	574,029	0	400,219	400,219	0	173,810	173,810
12	997035	Leases	0	(8,820)	(8,820)	0	(6,374)	(6,374)	0	(2,446)	(2,446)
12	997048	AFUDC	0	2,598,844	2,598,844	0	1,811,940	1,811,940	0	786,904	786,904
12	997049	Tax Depreciation	0	(35,066,378)	(35,066,378)	0	(24,448,629)	(24,448,629)	0	(10,617,749)	(10,617,749)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	85,594	0	85,594	51,701	0	51,701	33,893	0	33,893
12	997080	Book Transportation Depreciation	0	3,553,447	3,553,447	0	2,477,499	2,477,499	0	1,075,948	1,075,948
12	997081	Deferred Compensation	0	(122,142)	(122,142)	0	(85,159)	(85,159)	0	(36,983)	(36,983)
4	997082	Meal Disallowances	0	152,916	152,916	0	110,515	110,515	0	42,401	42,401
12	997083	Paid Time Off	0	71,194	71,194	0	49,637	49,637	0	21,557	21,557
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(152,731)	0	(152,731)	(152,731)	0	(152,731)	0	0	0
12	997101	Repairs 481 (a)	0	(7,835,338)	(7,835,338)	0	(5,462,876)	(5,462,876)	0	(2,372,462)	(2,372,462)
99	997102	Amort Idaho Earnings Test (254229)	(65,272)	0	(65,272)	0	0	0	(65,272)	0	(65,272)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(1,826,719)	0	(1,826,719)	(1,826,719)	0	(1,826,719)	0	0	0
99	997107	MDM System	(1,888,445)	0	(1,888,445)	(1,888,445)	0	(1,888,445)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(1,050,561)	0	(1,050,561)	21,751	0	21,751	(1,072,312)	0	(1,072,312)
99	997109	Tax Reform Amortization	(2,247,592)	0	(2,247,592)	(2,238,907)	0	(2,238,907)	(8,685)	0	(8,685)
99	997110	FISERVE	(513,081)	0	(513,081)	(348,188)	0	(348,188)	(164,893)	0	(164,893)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(171,871)	(171,871)	0	(74,641)	(74,641)
12	997112	AFUDC Equity Tax Flow Through	0	(1,028,884)	(1,028,884)	0	(717,348)	(717,348)	0	(311,536)	(311,536)
12	997113	AFUDC Equity CWIP	0	(387,503)	(387,503)	0	(270,171)	(270,171)	0	(117,332)	(117,332)
12	997114	AFUDC Debt CWIP	0	(23,504)	(23,504)	0	(16,387)	(16,387)	0	(7,117)	(7,117)
12	997115	AFUDC Equity DFIR Deferral	519,290	0	519,290	350,874	0	350,874	168,416	0	168,416
		TOTAL SCHEDULE M ADJUSTMENTS	(7,277,676)	(24,513,854)	(38,695,774)	(12,618,043)	(16,814,326)	(29,432,369)	(1,563,877)	(7,699,528)	(9,263,405)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers - AMA	100.000%	66.277%	33.723%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.912%	32.088%
G-ALL	11	Book Depreciation	100.000%	69.742%	30.258%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.721%	30.279%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	(333,098)	(232,239)	(100,859)
99	410100	Deferred Federal Income Tax Exp	6,473,837	4,570,182	1,903,655
		SUBTOTAL	6,140,739	4,337,943	1,802,796
12	411100	Deferred Federal Income Tax Expense - Allocated	43,301	30,190	13,111
99	411100	Deferred Federal Income Tax Exp	(17,975)	(10,857)	(7,118)
		SUBTOTAL	25,326	19,333	5,993
		Total Deferred Federal Income Tax Expense	6,166,065	4,357,276	1,808,789

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.721%	30.279%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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	471,023	471,023	0	325,477	325,477	0	145,546	145,546
		TOTAL UNDERGROUND STORAGE TAX	0	471,023	471,023	0	325,477	325,477	0	145,546	145,546
		DISTRIBUTION									
99	408110	State Excise Tax	5,254,193	0	5,254,193	5,254,193	0	5,254,193	0	0	0
99	408120	Municipal Occupation & License Tax	5,971,186	0	5,971,186	4,898,103	0	4,898,103	1,073,083	0	1,073,083
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,899,525	0	4,899,525	3,121,389	0	3,121,389	1,778,136	0	1,778,136
99	409100	State Income Tax	(35,509)	0	(35,509)	0	0	0	(35,509)	0	(35,509)
99	411410	State Income Tax-ITC Deferred	301,684	0	301,684	0	0	0	301,684	0	301,684
99	411420	State Income Tax-ITC Amortization	(14,655)	0	(14,655)	0	0	0	(14,655)	0	(14,655)
		TOTAL DISTRIBUTION TAX	16,376,424	0	16,376,424	13,273,685	0	13,273,685	3,102,739	0	3,102,739
		TOTAL TAXES OTHER THAN FIT	16,376,424	471,023	16,847,447	13,273,685	325,477	13,599,162	3,102,739	145,546	3,248,285

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended June 30, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,226,611	4,028,810	1,022,594	1,609,216	2,631,810	779,605	617,395	1,397,000
4	3031XX	Misc Intangible IT Plant (3031XX)	2,958,514	47,070,542	50,029,056	2,949,213	34,018,823	36,968,036	9,301	13,051,719	13,061,020
TOTAL INTANGIBLE PLANT			4,760,713	49,297,153	54,057,866	3,971,807	35,628,039	39,599,846	788,906	13,669,114	14,458,020
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	2,731,476	2,731,476	0	1,887,450	1,887,450	0	844,026	844,026
1	352XXX	Wells	0	19,432,265	19,432,265	0	13,427,695	13,427,695	0	6,004,570	6,004,570
1	353000	Lines	0	1,044,477	1,044,477	0	721,734	721,734	0	322,743	322,743
1	354000	Compressor Station Equipment	0	12,854,991	12,854,991	0	8,882,799	8,882,799	0	3,972,192	3,972,192
1	355000	Measuring & Regulating Equipment	0	1,525,746	1,525,746	0	1,054,290	1,054,290	0	471,456	471,456
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,805,768	2,805,768	0	1,938,786	1,938,786	0	866,982	866,982
TOTAL UNDERGROUND STORAGE PLAN			0	42,077,929	42,077,929	0	29,101,628	29,101,628	0	12,976,301	12,976,301
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	400,362	0	400,362	292,182	0	292,182	108,180	0	108,180
6	375000	Structures & Improvements	1,197,554	0	1,197,554	772,847	0	772,847	424,707	0	424,707
6	376000	Mains	357,982,660	2,517,601	360,500,261	236,586,280	1,709,753	238,296,033	121,396,380	807,848	122,204,228
6	378000	Measuring & Reg Station Equip-General	6,312,044	15,888	6,327,932	3,973,553	10,790	3,984,343	2,338,491	5,098	2,343,589
6	379000	Measuring & Reg Station Equip-City Gate	6,375,047	0	6,375,047	1,925,682	0	1,925,682	4,449,365	0	4,449,365
6	380000	Services	258,171,174	0	258,171,174	177,883,489	0	177,883,489	80,287,685	0	80,287,685
6	381XXX	Meters	85,487,748	0	85,487,748	58,404,064	0	58,404,064	27,083,684	0	27,083,684
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	3,646,530	0	3,646,530	2,733,151	0	2,733,151	913,379	0	913,379
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			719,661,714	2,533,489	722,195,203	482,635,173	1,720,543	484,355,716	237,026,541	812,946	237,839,487
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,057,589	2,156,718	5,214,307	2,960,844	1,558,703	4,519,547	96,745	598,015	694,760
4	390XXX	Structures & Improvements	19,821,759	25,033,940	44,855,699	18,163,766	18,092,529	36,256,295	1,657,993	6,941,411	8,599,404
4	391XXX	Office Furniture & Equipment	1,522,485	16,228,259	17,750,744	1,504,674	11,728,487	13,233,161	17,811	4,499,772	4,517,583
4	392XXX	Transportation Equipment	12,519,103	3,968,152	16,487,255	9,769,097	2,867,863	12,636,960	2,750,006	1,100,289	3,850,295
4	393000	Stores Equipment	206,017	972,653	1,178,670	158,722	702,956	861,678	47,295	269,697	316,992
4	394000	Tools, Shop & Garage Equipment	2,331,610	6,467,145	8,798,755	1,828,859	4,673,935	6,502,794	502,751	1,793,210	2,295,961

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	20,517	509,251	529,768	20,517	368,046	388,563	0	141,205	141,205
4	396XXX	Power Operated Equipment	3,397,493	1,062,753	4,460,246	2,456,005	768,073	3,224,078	941,488	294,680	1,236,168
4	397XXX	Communications Equipment	3,235,494	13,781,058	17,016,552	1,957,840	9,959,846	11,917,686	1,277,654	3,821,212	5,098,866
4	398000	Miscellaneous Equipment	1,897	107,660	109,557	0	77,808	77,808	1,897	29,852	31,749
		TOTAL GENERAL PLANT	46,113,964	70,287,589	116,401,553	38,820,324	50,798,246	89,618,570	7,293,640	19,489,343	26,782,983
		TOTAL PLANT IN SERVICE	770,536,391	164,196,160	934,732,551	525,427,304	117,248,456	642,675,760	245,109,087	46,947,704	292,056,791
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,392,030)	(16,392,030)	0	(11,326,893)	(11,326,893)	0	(5,065,137)	(5,065,137)
G-ADEP		Distribution Plant	(226,867,877)	(1,793,659)	(228,661,536)	(148,068,372)	(1,218,110)	(149,286,482)	(78,799,505)	(575,549)	(79,375,054)
G-ADEP		General Plant	(12,008,363)	(21,214,733)	(33,223,096)	(8,603,984)	(15,332,311)	(23,936,295)	(3,404,379)	(5,882,422)	(9,286,801)
		TOTAL ACCUMULATED DEPRECIATION	(238,876,240)	(39,400,422)	(278,276,662)	(156,672,356)	(27,877,314)	(184,549,670)	(82,203,884)	(11,523,108)	(93,726,992)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(317,483)	(668,827)	(986,310)	(216,153)	(483,375)	(699,528)	(101,330)	(185,452)	(286,782)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(227,754)	(14,229,476)	(14,457,230)	(221,356)	(10,283,927)	(10,505,283)	(6,398)	(3,945,549)	(3,951,947)
G-AAAMT		Underground Storage	0	(50,142)	(50,142)	0	(34,648)	(34,648)	0	(15,494)	(15,494)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(545,237)	(14,948,445)	(15,493,682)	(437,509)	(10,801,950)	(11,239,459)	(107,728)	(4,146,495)	(4,254,223)
		TOTAL ACCUMULATED DEPR/AMORT	(239,421,477)	(54,348,867)	(293,770,344)	(157,109,865)	(38,679,264)	(195,789,129)	(82,311,612)	(15,669,603)	(97,981,215)
		NET GAS UTILITY PLANT before DFIT	531,114,914	109,847,293	640,962,207	368,317,439	78,569,192	446,886,631	162,797,475	31,278,101	194,075,576
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,969,704)	(109,969,704)	0	(76,671,977)	(76,671,977)	0	(33,297,727)	(33,297,727)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,209,566)	(18,209,566)	0	(13,156,097)	(13,156,097)	0	(5,053,469)	(5,053,469)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(134,762)	(134,762)	0	(97,395)	(97,395)	0	(37,367)	(37,367)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(52,308)	(52,308)	0	(37,804)	(37,804)	0	(14,504)	(14,504)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(387,190)	(387,190)	0	(269,953)	(269,953)	0	(117,237)	(117,237)
		TOTAL ACCUMULATED DFIT	0	(128,753,530)	(128,753,530)	0	(90,233,226)	(90,233,226)	0	(38,520,304)	(38,520,304)
		NET GAS UTILITY PLANT	531,114,914	(18,906,237)	512,208,677	368,317,439	(11,664,034)	356,653,405	162,797,475	(7,242,203)	155,555,272

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%	67.912%	32.088%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.721%	30.279%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	531,114,914	(18,906,237)	512,208,677	368,317,439	(11,664,034)	356,653,405	162,797,475	(7,242,203)	155,555,272
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	101,399	31,127	132,526	92,955	22,496	115,451	8,444	8,631	17,075
4	182318 Accumulated Amortization - AFUDC	(2,740)	(2,003)	(4,743)	(2,691)	(1,447)	(4,138)	(49)	(556)	(605)
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	7,885,531	7,885,531	0	5,448,902	5,448,902	0	2,436,629	2,436,629
4	252000 Customer Advances	(3,003)	(4)	(3,007)	0	(3)	(3)	(3,003)	(1)	(3,004)
99	235199 Customer Deposits	(560,468)	0	(560,468)	(560,468)	0	(560,468)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	9,674,407	0	9,674,407	9,674,407	0	9,674,407	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,031,626)	0	(2,031,626)	(2,031,626)	0	(2,031,626)	0	0	0
C-WKC	Working Capital	9,782,015	0	9,782,015	6,764,882	0	6,764,882	3,017,133	0	3,017,133
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,959,984	13,645,715	30,605,699	13,937,459	9,430,113	23,367,572	3,022,525	4,215,602	7,238,127
	NET RATE BASE	548,074,898	(5,260,522)	542,814,376	382,254,898	(2,233,921)	380,020,977	165,820,000	(3,026,601)	162,793,399

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended 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		
Electric Production															
	Steam (ED-AN)	7,016,841	7,016,841												
	Steam (ED-ID)	1,052,241	1,052,241												
	Steam (ED-WA)	1,026,784	1,026,784												
	Hydro (ED-AN)	12,807,252	12,807,252												
	Other (ED-AN)	10,085,479	10,085,479												
	Total Electric Production	31,988,597	31,988,597												
Electric Transmission															
	ED-AN	13,551,343	13,551,343												
	ED-ID	244,875	244,875												
	ED-WA	126,106	126,106												
	Total Electric Transmission	13,922,324	13,922,324												
Electric Distribution															
	ED-AN	62,013	62,013												
	ED-ID	17,580,517	17,580,517												
	ED-WA	32,147,937	32,147,937												
	Total Electric Distribution	49,790,467	49,790,467												
Gas Underground Storage															
1	GD-AN	874,575		874,575		874,575	874,575		604,331	604,331		270,244	270,244		
	GD-OR	134,415			134,415										
	Total Gas Underground Storage	1,008,990		874,575	134,415		874,575	874,575		604,331	604,331		270,244	270,244	
Gas Distribution															
6	GD-AN	59,864		59,864			59,864		40,655	40,655		19,209	19,209		
	GD-ID	5,761,506		5,761,506		5,761,506	5,761,506				5,761,506		5,761,506		
	GD-WA	12,062,351		12,062,351		12,062,351	12,062,351	12,062,351		12,062,351					
	GD-OR	8,170,166			8,170,166										
	Total Gas Distribution	26,053,887		17,883,721	8,170,166		17,823,857	59,864	17,883,721	12,062,351	40,655	12,103,006	5,761,506	19,209	5,780,715
General Plant															
	ED-AN	2,455,400	2,455,400												
	ED-ID	314,661	314,661												
	ED-WA	617,723	617,723												
7,4	CD-AA	22,022,312	15,542,907	4,517,437	1,961,968		4,517,437	4,517,437	3,264,842	3,264,842		1,252,595	1,252,595		
9,4	CD-AN	1,027,378	800,050	227,328			227,328	227,328	164,294	164,294		63,034	63,034		
9	CD-ID	379,713	295,694	84,019		84,019	84,019	84,019			84,019		84,019		
9	CD-WA	1,264,727	984,881	279,846		279,846	279,846	279,846		279,846					
8,4	GD-AA	371,589		259,280	112,309		259,280	259,280	187,387	187,387		71,893	71,893		
4	GD-AN	29,130		29,130		29,130	29,130	29,130	21,053	21,053		8,077	8,077		
	GD-ID	28,020		28,020		28,020	28,020	28,020			28,020		28,020		
	GD-WA	797,313		797,313		797,313	797,313	797,313		797,313					
	GD-OR	198,026			198,026										
	Total General Plant	29,505,992	21,011,316	6,222,373	2,272,303		1,189,198	5,033,175	6,222,373	1,077,159	3,637,576	4,714,735	112,039	1,395,599	1,507,638

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Total Depreciation Expense	152,270,257	116,712,704	24,980,669	10,576,884	19,013,055	5,967,614	24,980,669	13,139,510	4,282,562	17,422,072	5,873,545	1,685,052	7,558,597
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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	67.912%	32.088%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,886	234,886												
Total Production/Transmission		1,153,286	1,153,286												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	6,592	6,592												
Total Distribution		30,745	30,745												
General Plant - 303000															
7,4	CD-AA	709,687	500,883	145,578	63,226		145,578	145,578		105,212	105,212		40,366	40,366	
9,4	CD-AN	9,729	7,576	2,153			2,153	2,153		1,556	1,556		597	597	
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		767,288	508,459	187,535	71,294		39,804	147,731	187,535	24,862	106,768	131,630	14,942	40,963	55,905
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	27,706,927	19,554,995	5,683,522	2,468,410		5,683,522	5,683,522		4,107,595	4,107,595		1,575,927	1,575,927	
9,4	CD-AN	47,861	37,271	10,590			10,590	10,590		7,654	7,654		2,936	2,936	
9,4	CD-ID	7,872	6,130	1,742			1,742	1,742				1,742		1,742	
9,4	CD-WA	2,683,111	2,089,419	593,692			593,692	593,692	593,692		593,692			0	
	ED-AN	2,517,913	2,517,913												
	ED-ID	0	0												
	ED-WA	428,785	428,785												
8,4	GD-AA	134,502		93,850	40,652		93,850	93,850		67,827	67,827		26,023	26,023	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		33,526,971	24,634,513	6,383,396	2,509,062		595,434	5,787,962	6,383,396	593,692	4,183,076	4,776,768	1,742	1,604,886	1,606,628
Gas Underground Storage															
1	GD-AN	38		38			38	38		26	26		12	12	
Total Gas Underground Storage		38		38			38	38		26	26		12	12	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	47,875	47,875												
	GD-OR	0			0										
Total General Plant- 390200, 396200		47,875	47,875	0	0		0	0		0	0		0	0	
Total Amortization Expense		35,526,203	26,374,878	6,570,969	2,580,356		635,238	5,935,731	6,570,969	618,554	4,289,870	4,908,424	16,684	1,645,861	1,662,545

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-12A
For Twelve Months 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	
Electric Production														
	Steam (ED-AN)	(256,067,940)	(256,067,940)											
	Steam (ED-ID)	(17,246,347)	(17,246,347)											
	Steam (ED-WA)	(32,405,846)	(32,405,846)											
	Hydro (ED-AN)	(136,174,856)	(136,174,856)											
	Other (ED-AN)	(128,481,419)	(128,481,419)											
	Total Electric Production	(570,376,408)	(570,376,408)											
Electric Transmission														
	ED-AN	(213,916,718)	(213,916,718)											
	ED-ID	(1,674,423)	(1,674,423)											
	ED-WA	(3,116,003)	(3,116,003)											
	Total Electric Transmission	(218,707,144)	(218,707,144)											
Electric Distribution														
	ED-AN	(182,833)	(182,833)											
	ED-ID	(217,861,907)	(217,861,907)											
	ED-WA	(348,985,688)	(348,985,688)											
	Total Electric Distribution	(567,030,428)	(567,030,428)											
Gas Underground Storage														
1	GD-AN	(16,392,030)	(16,392,030)			(16,392,030)	(16,392,030)		(11,326,893)	(11,326,893)		(5,065,137)	(5,065,137)	
	GD-OR	(1,158,626)		(1,158,626)										
	Total Gas Underground Storage	(17,550,656)	(16,392,030)	(1,158,626)		(16,392,030)	(16,392,030)		(11,326,893)	(11,326,893)		(5,065,137)	(5,065,137)	
Gas Distribution														
6	GD-AN	(1,793,659)	(1,793,659)			(1,793,659)	(1,793,659)		(1,218,110)	(1,218,110)		(575,549)	(575,549)	
	GD-ID	(78,799,505)	(78,799,505)			(78,799,505)	(78,799,505)				(78,799,505)		(78,799,505)	
	GD-WA	(148,068,372)	(148,068,372)			(148,068,372)	(148,068,372)	(148,068,372)		(148,068,372)				
	GD-OR	(112,045,479)		(112,045,479)										
	Total Gas Distribution	(340,707,015)	(228,661,536)	(112,045,479)		(226,867,877)	(1,793,659)	(228,661,536)	(148,068,372)	(1,218,110)	(149,286,482)	(78,799,505)	(575,549)	(79,375,054)
General Plant														
	ED-AN	(45,119,039)	(45,119,039)											
	ED-ID	(10,766,358)	(10,766,358)											
	ED-WA	(20,591,045)	(20,591,045)											
7,4	CD-AA	(67,100,664)	(47,358,306)	(13,764,360)	(5,977,998)	(13,764,360)	(13,764,360)		(9,947,778)	(9,947,778)		(3,816,582)	(3,816,582)	
9,4	CD-AN	(12,635,819)	(9,839,891)	(2,795,928)		(2,795,928)	(2,795,928)		(2,020,673)	(2,020,673)		(775,255)	(775,255)	
9	CD-ID	(6,213,180)	(4,838,390)	(1,374,790)		(1,374,790)	(1,374,790)				(1,374,790)		(1,374,790)	
9	CD-WA	(4,699,463)	(3,659,613)	(1,039,850)		(1,039,850)	(1,039,850)	(1,039,850)		(1,039,850)				
8,4	GD-AA	(2,205,179)	(1,538,686)	(666,493)		(1,538,686)	(1,538,686)		(1,112,039)	(1,112,039)		(426,647)	(426,647)	
4	GD-AN	(3,115,759)	(3,115,759)			(3,115,759)	(3,115,759)		(2,251,821)	(2,251,821)		(863,938)	(863,938)	
	GD-ID	(2,029,589)	(2,029,589)			(2,029,589)	(2,029,589)				(2,029,589)		(2,029,589)	
	GD-WA	(7,564,134)	(7,564,134)			(7,564,134)	(7,564,134)	(7,564,134)		(7,564,134)				
	GD-OR	(4,668,780)		(4,668,780)										
	Total General Plant	(186,709,009)	(142,172,642)	(33,223,096)	(11,313,271)	(12,008,363)	(21,214,733)	(33,223,096)	(8,603,984)	(15,332,311)	(23,936,295)	(3,404,379)	(5,882,422)	(9,286,801)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Total Accumulated Depreciation (1,901,080,660) (1,498,286,622) (278,276,662) (124,517,376) (238,876,240) (39,400,422) (278,276,662) (156,672,356) (27,877,314) (184,549,670) (82,203,884) (11,523,108) (93,726,992)

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	67.912%	32.088%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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	
Production/Transmission														
Franchises (302000)	ED-AN	(11,978,154)	(11,978,154)											
Misc Intangible Plt (303000)	ED-AN	(1,848,989)	(1,848,989)											
Total Production/Transmission		(13,827,143)	(13,827,143)											
Distribution														
Franchises (302000)	ED-WA	(217,694)	(217,694)											
Misc Intangible Plt (303000)	ED-WA	(42,724)	(42,724)											
Total Distribution		(260,418)	(260,418)											
General Plant - 303000														
7,4	CD-AA	(3,145,625)	(2,220,119)	(645,262)	(280,244)		(645,262)	(645,262)		(466,344)	(466,344)		(178,918)	(178,918)
9,4	CD-AN	(106,498)	(82,933)	(23,565)			(23,565)	(23,565)		(17,031)	(17,031)		(6,534)	(6,534)
	GD-ID	(101,330)		(101,330)			(101,330)	(101,330)				(101,330)		(101,330)
	GD-WA	(216,153)		(216,153)			(216,153)	(216,153)	(216,153)		(216,153)			
	GD-OR	(96,755)			(96,755)									
Total General Plant - 303000		(3,666,361)	(2,303,052)	(986,310)	(376,999)	(317,483)	(668,827)	(986,310)	(216,153)	(483,375)	(699,528)	(101,330)	(185,452)	(286,782)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(67,590,046)	(47,703,701)	(13,864,748)	(6,021,597)		(13,864,748)	(13,864,748)		(10,020,331)	(10,020,331)		(3,844,417)	(3,844,417)
9,4	CD-AN	(28,825)	(22,446)	(6,379)			(6,379)	(6,379)		(4,610)	(4,610)		(1,769)	(1,769)
9	CD-ID	(28,915)	(22,517)	(6,398)			(6,398)	(6,398)				(6,398)		(6,398)
9	CD-WA	(1,000,390)	(779,034)	(221,356)			(221,356)	(221,356)	(221,356)		(221,356)		0	0
	ED-AN	(4,055,647)	(4,055,647)											
	ED-ID	0	0											
	ED-WA	(2,190,783)	(2,190,783)											
8,4	GD-AA	(513,571)		(358,349)	(155,222)		(358,349)	(358,349)		(258,986)	(258,986)		(99,363)	(99,363)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		(75,408,177)	(54,774,128)	(14,457,230)	(6,176,819)	(227,754)	(14,229,476)	(14,457,230)	(221,356)	(10,283,927)	(10,505,283)	(6,398)	(3,945,549)	(3,951,947)
Gas Underground Storage														
1	GD-AN	(50,142)		(50,142)			(50,142)	(50,142)		(34,648)	(34,648)		(15,494)	(15,494)
Total Gas Underground Storage		(50,142)		(50,142)			(50,142)	(50,142)		(34,648)	(34,648)		(15,494)	(15,494)
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	(144,933)	(144,933)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(144,933)	(144,933)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(93,357,174)	(71,309,674)	(15,493,682)	(6,553,818)	(545,237)	(14,948,445)	(15,493,682)	(437,509)	(10,801,950)	(11,239,459)	(107,728)	(4,146,495)	(4,254,223)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended June 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,482	113,429	362,279	22,774	498,482	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,757,887	0	0	0	0	2,757,887	0	0	2,757,887	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9		CD-WA / ID / AN	1,889,670	714,277	340,480	416,786	1,471,543	202,956	96,745	118,426	418,127	0	0	0
		TOTAL ACCOUNT	15,931,164	827,706	702,759	7,452,600	8,983,065	2,960,843	96,745	2,156,717	5,214,305	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,319,560	1,108,077	2,565,719	4,645,764	8,319,560	0	0	0	0	0	0	0
99		GD-WA / ID / AN	16,001,355	0	0	0	0	16,001,355	0	0	16,001,355	0	0	0
99		GD-OR / AS	3,746,632	0	0	0	0	0	0	0	0	3,746,632	0	3,746,632
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	110,568,387	0	0	78,036,956	78,036,956	0	0	22,680,893	22,680,893	0	9,850,538	9,850,538
9		CD-WA / ID / AN	27,900,082	7,610,315	5,835,084	8,281,232	21,726,631	2,162,411	1,657,993	2,353,047	6,173,451	0	0	0
		TOTAL ACCOUNT	166,536,016	8,718,392	8,400,803	90,963,952	108,083,147	18,163,766	1,657,993	25,033,940	44,855,699	3,746,632	9,850,538	13,597,170
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,552,137	549,814	74	2,002,249	2,552,137	0	0	0	0	0	0	0
99		GD-WA / ID / AN	584,125	0	0	0	0	584,125	0	0	584,125	0	0	0
99		GD-OR / AS	374	0	0	0	0	0	0	0	0	374	0	374
8		GD-AA	342,817	0	0	0	0	0	0	239,204	239,204	0	103,613	103,613
7		CD-AA	77,758,097	0	0	54,880,110	54,880,110	0	0	15,950,518	15,950,518	0	6,927,469	6,927,469
9		CD-WA / ID / AN	4,414,956	3,239,750	62,684	135,625	3,438,059	920,549	17,811	38,537	976,897	0	0	0
		TOTAL ACCOUNT	85,652,506	3,789,564	62,758	57,017,984	60,870,306	1,504,674	17,811	16,228,259	17,750,744	374	7,031,082	7,031,456
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	46,212,104	22,143,810	9,361,888	14,706,406	46,212,104	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,519,275	0	0	0	0	9,206,373	2,530,273	1,782,629	13,519,275	0	0	0
99		GD-OR / AS	3,844,773	0	0	0	0	0	0	0	0	3,844,773	0	3,844,773
8		GD-AA	36,838	0	0	0	0	0	0	25,704	25,704	0	11,134	11,134
7		CD-AA	7,290,333	0	0	5,145,371	5,145,371	0	0	1,495,466	1,495,466	0	649,496	649,496
9		CD-WA / ID / AN	6,538,663	1,980,432	773,319	2,338,103	5,091,854	562,724	219,732	664,353	1,446,809	0	0	0
		TOTAL ACCOUNT	77,441,986	24,124,242	10,135,207	22,189,880	56,449,329	9,769,097	2,750,005	3,968,152	16,487,254	3,844,773	660,630	4,505,403

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	392,922	6,116	8,397	378,409	392,922	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	0	24,642	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	4,928,420	248,336	166,449	3,423,123	3,837,908	70,563	47,295	972,654	1,090,512	0	0	
		TOTAL ACCOUNT	5,434,144	254,452	174,846	3,801,532	4,230,830	158,723	47,295	972,654	1,178,672	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,389,452	738,571	220,424	4,430,457	5,389,452	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,485,004	0	0	0	0	1,825,787	287,746	371,471	2,485,004	0	0	
99		GD-OR / AS	862,169	0	0	0	0	0	0	0	0	862,169	0	
8		GD-AA	4,798,797	0	0	0	0	0	0	3,348,409	3,348,409	0	1,450,388	
7		CD-AA	13,204,919	0	0	9,319,768	9,319,768	0	0	2,708,725	2,708,725	0	1,176,426	
9		CD-WA / ID / AN	1,159,753	10,810	756,684	135,640	903,134	3,072	215,006	38,541	256,619	0	0	
		TOTAL ACCOUNT	27,900,094	749,381	977,108	13,885,865	15,612,354	1,828,859	502,752	6,467,146	8,798,757	862,169	2,626,814	3,488,983
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,982	0	0	113,982	113,982	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	
		TOTAL ACCOUNT	113,982	0	0	113,982	113,982	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,402,283	331,320	14,683	1,056,280	1,402,283	0	0	0	0	0	0	
99		GD-WA / ID / AN	114,622	0	0	0	0	20,517	0	94,105	114,622	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8		GD-AA	181,409	0	0	0	0	0	0	126,580	126,580	0	54,829	
7		CD-AA	1,405,455	0	0	991,942	991,942	0	0	288,301	288,301	0	125,212	
9		CD-WA / ID / AN	1,198	0	0	933	933	0	0	265	265	0	0	
		TOTAL ACCOUNT	3,145,884	331,320	14,683	2,049,155	2,395,158	20,517	0	509,251	529,768	40,917	180,041	220,958

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended June 30, 2019 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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	32,240,727	14,211,660	9,494,286	8,534,781	32,240,727	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	1,352,515	252,374	330,128	470,742	1,053,244	71,710	93,803	133,758	299,271	0	0	
		TOTAL ACCOUNT	38,218,124	14,464,034	9,824,414	9,378,513	33,666,961	2,456,005	941,488	1,062,754	4,460,247	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	62,439,648	12,096,556	6,994,269	43,348,823	62,439,648	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,212,839	0	0	0	0	770,730	442,109	0	1,212,839	0	0	
99		GD-OR / AS	1,177,556	0	0	0	0	0	0	0	0	1,177,556	0	
8		GD-AA	1,025,122	0	0	0	0	0	0	715,289	715,289	0	309,833	
7		CD-AA	53,707,701	0	0	37,905,821	37,905,821	0	0	11,017,061	11,017,061	0	4,784,819	
9		CD-WA / ID / AN	18,399,976	4,177,873	2,940,587	7,210,153	14,328,613	1,187,110	835,545	2,048,708	4,071,363	0	0	
		TOTAL ACCOUNT	137,962,842	16,274,429	9,934,856	88,464,797	114,674,082	1,957,840	1,277,654	13,781,058	17,016,552	1,177,556	5,094,652	6,272,208
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	171,072	0	6,846	164,226	171,072	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	524,839	0	0	370,421	370,421	0	0	107,660	107,660	0	46,758	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	706,851	0	13,522	534,647	548,169	0	1,897	107,660	109,557	2,367	46,758	49,125
		TOTAL GENERAL PLANT	559,043,593	69,533,520	40,240,956	295,852,907	405,627,383	38,820,324	7,293,640	70,287,591	116,401,555	10,591,808	26,422,847	37,014,655

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	10,813,366	359,648	0	10,453,718	10,813,366	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	10,645,303	0	0	7,513,242	7,513,242	0	0	2,183,671	2,183,671	0	948,390	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	23,881,049	359,648	0	18,118,079	18,477,727	1,022,594	779,605	2,226,610	4,028,809	426,123	948,390	1,374,513
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,938,603	2,423,792	0	12,514,811	14,938,603	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	680,896	0	0	0	0	0	0	475,102	475,102	0	205,794	
7		CD-AA	92,132,428	0	0	65,025,225	65,025,225	0	0	18,899,125	18,899,125	0	8,208,078	
9		CD-WA / ID / AN	273,222	0	32,734	180,032	212,766	0	9,301	51,155	60,456	0	0	
		TOTAL ACCOUNT	108,025,149	2,423,792	32,734	77,720,068	80,176,594	0	9,301	19,425,382	19,434,683	0	8,413,872	8,413,872
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,572,319	0	0	1,109,711	1,109,711	0	0	322,530	322,530	0	140,078	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,572,319	0	0	1,109,711	1,109,711	0	0	322,530	322,530	0	140,078	
	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	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	2,035,943	0	0	1,436,928	1,436,928	0	0	417,633	417,633	0	181,382	181,382	0
9		CD-WA / ID / AN	13,328,571	10,379,358	0	0	10,379,358	2,949,213	0	0	2,949,213	0	0	0	0
		TOTAL ACCOUNT	15,364,514	10,379,358	0	1,436,928	11,816,286	2,949,213	0	417,633	3,366,846	0	181,382	181,382	0
		TOTAL	280,003,744	13,162,798	32,734	190,955,394	204,150,926	3,971,807	788,906	49,297,152	54,057,865	426,123	21,368,830	21,794,953	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:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months 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	(87,945,223)	(62,069,979)	(18,040,204)	(7,835,040)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(765,408)	(596,046)	(169,362)	0
7	282919 CD-AA	(656,955)	(463,666)	(134,761)	(58,528)
7	283750 CD-AA	(254,998)	(179,972)	(52,308)	(22,718)
	Total	(89,622,584)	(63,309,663)	(18,396,635)	(7,916,286)

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,491,841	3,491,841	0	0	0	0	3,491,841
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	844	844	0	0	0	0	844
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,722)	(3,722)	0	0	0	0	(3,722)
7/4	154560 Supply Chain Invoice Price Variance	0	0	12	12	0	0	0	0	12
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,097,095	27,008,059	0	83,105,154	49,332,213	23,990,926	6,764,882	3,017,133	0
TOTAL		56,097,095	27,008,059	3,488,975	86,594,129	49,332,213	23,990,926	6,764,882	3,017,133	3,488,975

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						