

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	39,822,243	25,933,537	13,888,706
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	39,822,243	25,933,537	13,888,706
G-APL	Gas Net Adjusted Rate Base	576,032,483	405,090,581	170,941,902
	RATE OF RETURN	6.913%	6.402%	8.125%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers Percent	6-01-2019 thru 06-30-2019	253,198 100.000%	167,723 66.242%	85,475 33.758%
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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2019
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2019
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Report ID:
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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) Percent	6-01-2019 thru 06-30-2019	674,340,724	472,530,468	201,810,256	
			100.000%	70.073%	29.927%	
13	G-PLT Net Gas General Plant Percent	6-01-2019 thru 06-30-2019	88,572,977	70,931,609	17,641,368	
			100.000%	80.083%	19.917%	
14	Net Allocated Schedule M's Percent	07-01-2018 thru 06-30-2019	-24,513,850	-16,943,020	-7,570,830	
			100.000%	69.116%	30.884%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 2019	
Ending Balance 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	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-12E
For Twelve Months Ended June 30, 2019	
Ending Balance 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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GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 2019	
Ending Balance 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:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 2019	
Ending Balance 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	75,862	75,862	0	38,660	38,660
2	902000	Meter Reading Expenses	1,875,140	96,024	1,971,164	1,757,966	63,608	1,821,574	117,174	32,416	149,590
2	903XXX	Customer Records & Collection Expenses	1,547,489	4,903,629	6,451,118	1,070,763	3,248,262	4,319,025	476,726	1,655,367	2,132,093
2	904000	Uncollectible Accounts	71,508	461,730	533,238	35,251	305,859	341,110	36,257	155,871	192,128
2	905000	Misc Customer Accounts	0	146,952	146,952	0	97,344	97,344	0	49,608	49,608
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,494,137	5,722,857	9,216,994	2,863,980	3,790,935	6,654,915	630,157	1,931,922	2,562,079	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,773,650	152,607	9,926,257	8,313,038	101,090	8,414,128	1,460,612	51,517	1,512,129
2	909000	Advertising	17,806	719,294	737,100	17,719	476,475	494,194	87	242,819	242,906
2	910000	Misc Customer Service & Info Exp	0	262,643	262,643	0	173,980	173,980	0	88,663	88,663
TOTAL CUSTOMER SERVICE & INFO EXP		9,791,456	1,134,544	10,926,000	8,330,757	751,545	9,082,302	1,460,699	382,999	1,843,698	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	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-12E
For Twelve Months Ended June 30, 2019	
Ending Balance 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	4,939	12,788	7,530	3,461	10,991	319	1,478	1,797
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)	10,973,807	9,858,316	(1,449,982)	7,930,881	6,480,899	334,491	3,042,926	3,377,417
	TOTAL ADMIN & GENERAL EXPENSES	357,208	30,231,348	30,588,556	(363,356)	21,848,690	21,485,334	720,564	8,382,658	9,103,222
	TOTAL EXPENSES BEFORE FIT	207,832,753	46,946,716	254,779,469	144,399,750	33,249,582	177,649,332	63,433,003	13,697,134	77,130,137
	NET OPERATING INCOME (LOSS) BEFORE FIT			43,728,488			27,470,771			16,257,717
G-FIT	FEDERAL INCOME TAX			(2,241,689)			(2,805,582)			563,893
G-FIT	DEFERRED FEDERAL INCOME TAX			6,166,066			4,356,256			1,809,810
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(18,132)			(13,440)			(4,692)
	GAS NET OPERATING INCOME (LOSS)			39,822,243			25,933,537			13,888,706

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%	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-495-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	1,015,624	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-804-12E
For Twelve Months Ended June 30, 2019	
Ending Balance 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-908-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	280,982	152,607	433,589	224,857	101,090	325,947	56,125	51,517	107,642
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	101,090	8,414,128	1,460,612	51,517	1,512,129

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: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended June 30, 2019 Ending Balance 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	576,032,483	405,090,581	170,941,902
	Interest Deduction for FIT Calculation	15,994,454	11,269,620	4,724,834
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended June 30, 2019				
Ending Balance 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	209,315,372	144,861,908	64,453,464
G-OPS	Book Deprec/Amort and Reg Amortizations	28,616,650	19,188,262	9,428,388
G-OTX	Taxes Other than FIT	16,847,447	13,599,162	3,248,285
	Net Operating Income Before FIT	43,728,488	27,470,771	16,257,717
G-INT	Less: Interest Expense	15,994,454	11,269,620	4,724,834
G-OTX	Less: Idaho ITC Deferral & Amortization	287,029	0	287,029
G-SCM	Schedule M Adjustments	(38,695,772)	(29,561,063)	(9,134,709)
	Taxable Net Operating Income	(10,674,709)	(13,359,912)	2,685,203
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,241,689)	(2,805,582)	563,893
G-DTE	Deferred FIT	6,166,066	4,356,256	1,809,810
99	411400 Amortized Investment Tax Credit	(18,132)	(13,440)	(4,692)
	Total FIT/Deferred FIT & ITC	3,906,245	1,537,234	2,369,011
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
Ending Balance Basis

Report ID:
G-SCM-12E

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	910,144	910,144	0	388,707	388,707
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	403,462	403,462	0	282,718	282,718	0	120,744	120,744
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	214,425	214,425	0	150,254	150,254	0	64,171	64,171
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	(25,414)	(25,414)	0	(10,854)	(10,854)
12	997027	Customer Uncollectibles	0	(529,017)	(529,017)	0	(370,698)	(370,698)	0	(158,319)	(158,319)
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	574,030	574,030	0	402,240	402,240	0	171,790	171,790
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	1,821,088	1,821,088	0	777,756	777,756
12	997049	Tax Depreciation	0	(35,066,378)	(35,066,378)	0	(24,572,063)	(24,572,063)	0	(10,494,315)	(10,494,315)
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	2,490,007	2,490,007	0	1,063,440	1,063,440
12	997081	Deferred Compensation	0	(122,143)	(122,143)	0	(85,589)	(85,589)	0	(36,554)	(36,554)
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	49,888	49,888	0	21,306	21,306
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	(7,835,337)	(7,835,337)	0	(5,490,456)	(5,490,456)	0	(2,344,881)	(2,344,881)
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	(172,738)	(172,738)	0	(73,774)	(73,774)
12	997112	AFUDC Equity Tax Flow Through	0	(1,028,884)	(1,028,884)	0	(720,970)	(720,970)	0	(307,914)	(307,914)
12	997113	AFUDC Equity CWIP	0	(387,503)	(387,503)	0	(271,535)	(271,535)	0	(115,968)	(115,968)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,469)	(16,469)	0	(7,034)	(7,034)
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)	(24,513,852)	(38,695,772)	(12,618,043)	(16,943,020)	(29,561,063)	(1,563,877)	(7,570,832)	(9,134,709)

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%	67.912%	32.088%
G-ALL	11	Book Depreciation	100.000%	69.742%	30.258%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.073%	29.927%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(333,097)	(233,411)	(99,686)
99	410100	Deferred Federal Income Tax Exp	6,473,837	4,570,182	1,903,655
		SUBTOTAL	6,140,740	4,336,771	1,803,969
12	411100	Deferred Federal Income Tax Expense - Allocated	43,301	30,342	12,959
99	411100	Deferred Federal Income Tax Exp	(17,975)	(10,857)	(7,118)
		SUBTOTAL	25,326	19,485	5,841
		Total Deferred Federal Income Tax Expense	6,166,066	4,356,256	1,809,810

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.073%	29.927%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended June 30, 2019	
Ending Balance 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
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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)	4,194,993	49,423,535	53,618,528	4,185,692	35,719,378	39,905,070	9,301	13,704,157	13,713,458
TOTAL INTANGIBLE PLANT			5,997,192	51,816,150	57,813,342	5,208,286	37,448,569	42,656,855	788,906	14,367,581	15,156,487
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,494	1,279,494	0	909,909	909,909	0	369,585	369,585
1	351XXX	Structures & Improvements	0	3,014,796	3,014,796	0	2,083,224	2,083,224	0	931,572	931,572
1	352XXX	Wells	0	19,715,585	19,715,585	0	13,623,469	13,623,469	0	6,092,116	6,092,116
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	13,138,311	13,138,311	0	9,078,573	9,078,573	0	4,059,738	4,059,738
1	355000	Measuring & Regulating Equipment	0	1,809,066	1,809,066	0	1,250,065	1,250,065	0	559,001	559,001
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	3,085,130	3,085,130	0	2,131,825	2,131,825	0	953,305	953,305
TOTAL UNDERGROUND STORAGE PLAN			0	43,490,571	43,490,571	0	30,077,764	30,077,764	0	13,412,807	13,412,807
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	372,163,073	2,518,938	374,682,011	246,906,767	1,710,661	248,617,428	125,256,306	808,277	126,064,583
6	378000	Measuring & Reg Station Equip-General	6,489,575	0	6,489,575	4,088,164	0	4,088,164	2,401,411	0	2,401,411
6	379000	Measuring & Reg Station Equip-City Gate	6,371,624	0	6,371,624	1,872,308	0	1,872,308	4,499,316	0	4,499,316
6	380000	Services	269,659,593	0	269,659,593	185,639,451	0	185,639,451	84,020,142	0	84,020,142
6	381XXX	Meters	92,520,500	0	92,520,500	62,815,523	0	62,815,523	29,704,977	0	29,704,977
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	3,772,276	0	3,772,276	2,822,228	0	2,822,228	950,048	0	950,048
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			752,749,307	2,518,938	755,268,245	505,325,664	1,710,661	507,036,325	247,423,643	808,277	248,231,920
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,058,279	2,185,528	5,243,807	2,961,534	1,579,525	4,541,059	96,745	606,003	702,748
4	390XXX	Structures & Improvements	23,874,965	25,527,771	49,402,736	22,250,780	18,449,431	40,700,211	1,624,185	7,078,340	8,702,525
4	391XXX	Office Furniture & Equipment	2,011,573	18,383,711	20,395,284	1,993,644	13,286,276	15,279,920	17,929	5,097,435	5,115,364
4	392XXX	Transportation Equipment	12,553,248	4,075,715	16,628,963	9,813,596	2,945,601	12,759,197	2,739,652	1,130,114	3,869,766
4	393000	Stores Equipment	208,244	984,489	1,192,733	158,569	711,510	870,079	49,675	272,979	322,654
4	394000	Tools, Shop & Garage Equipment	2,295,526	6,607,361	8,902,887	1,806,874	4,775,272	6,582,146	488,652	1,832,089	2,320,741

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	30,390	559,827	590,217	30,390	404,598	434,988	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	3,640,865	12,323,612	15,964,477	2,505,574	8,906,521	11,412,095	1,135,291	3,417,091	4,552,382
4	398000	Miscellaneous Equipment	1,897	125,877	127,774	0	90,974	90,974	1,897	34,903	36,800
		TOTAL GENERAL PLANT	51,079,565	71,836,644	122,916,209	43,976,966	51,917,781	95,894,747	7,102,599	19,918,863	27,021,462
		TOTAL PLANT IN SERVICE	809,826,064	169,662,303	979,488,367	554,510,916	121,154,775	675,665,691	255,315,148	48,507,528	303,822,676
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,849,521)	(16,849,521)	0	(11,643,019)	(11,643,019)	0	(5,206,502)	(5,206,502)
G-ADEP		Distribution Plant	(233,976,572)	(1,822,491)	(235,799,063)	(152,025,680)	(1,237,690)	(153,263,370)	(81,950,892)	(584,801)	(82,535,693)
G-ADEP		General Plant	(12,702,590)	(21,640,642)	(34,343,232)	(9,323,013)	(15,640,125)	(24,963,138)	(3,379,577)	(6,000,517)	(9,380,094)
		TOTAL ACCUMULATED DEPRECIATION	(246,679,162)	(40,312,654)	(286,991,816)	(161,348,693)	(28,520,834)	(189,869,527)	(85,330,469)	(11,791,820)	(97,122,289)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(337,385)	(746,355)	(1,083,740)	(228,584)	(539,406)	(767,990)	(108,801)	(206,949)	(315,750)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(600,961)	(16,471,124)	(17,072,085)	(593,692)	(11,904,010)	(12,497,702)	(7,269)	(4,567,114)	(4,574,383)
G-AAAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(938,346)	(17,217,479)	(18,155,825)	(822,276)	(12,443,416)	(13,265,692)	(116,070)	(4,774,063)	(4,890,133)
		TOTAL ACCUMULATED DEPR/AMORT	(247,617,508)	(57,530,133)	(305,147,641)	(162,170,969)	(40,964,250)	(203,135,219)	(85,446,539)	(16,565,883)	(102,012,422)
		NET GAS UTILITY PLANT before DFIT	562,208,556	112,132,170	674,340,726	392,339,947	80,190,525	472,530,472	169,868,609	31,941,645	201,810,254
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,552,745)	(110,552,745)	0	(77,467,625)	(77,467,625)	0	(33,085,120)	(33,085,120)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,796,624)	(17,796,624)	0	(12,858,174)	(12,858,174)	0	(4,938,450)	(4,938,450)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(317,604)	(317,604)	0	(229,539)	(229,539)	0	(88,065)	(88,065)
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	(365,410)	(365,410)	0	(256,054)	(256,054)	0	(109,356)	(109,356)
		TOTAL ACCUMULATED DFIT	0	(129,086,949)	(129,086,949)	0	(90,850,828)	(90,850,828)	0	(38,236,121)	(38,236,121)
		NET GAS UTILITY PLANT	562,208,556	(16,954,779)	545,253,777	392,339,947	(10,660,303)	381,679,644	169,868,609	(6,294,476)	163,574,133

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)	100.000%	70.073%	29.927%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	562,208,556	(16,954,779)	545,253,777	392,339,947	(10,660,303)	381,679,644	169,868,609	(6,294,476)	163,574,133
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	195,521	76,367	271,888	178,738	55,192	233,930	16,783	21,175	37,958
4	182318 Accumulated Amortization - AFUDC	(7,836)	(4,932)	(12,768)	(7,517)	(3,563)	(11,080)	(319)	(1,369)	(1,688)
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	11,811,253	11,811,253	0	8,161,576	8,161,576	0	3,649,677	3,649,677
4	252000 Customer Advances	(2,021)	0	(2,021)	0	0	0	(2,021)	0	(2,021)
99	235199 Customer Deposits	(560,574)	0	(560,574)	(560,574)	0	(560,574)	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	10,403,841	0	10,403,841	10,403,841	0	10,403,841	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,184,807)	0	(2,184,807)	(2,184,807)	0	(2,184,807)	0	0	0
C-WKC	Working Capital	5,320,830	0	5,320,830	3,407,886	0	3,407,886	1,912,944	0	1,912,944
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	13,164,954	17,613,752	30,778,706	11,237,567	12,173,370	23,410,937	1,927,387	5,440,382	7,367,769
	NET RATE BASE	575,373,510	658,973	576,032,483	403,577,514	1,513,067	405,090,581	171,795,996	(854,094)	170,941,902

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
	Steam (ED-AN)	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		
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		21,053	21,053		8,077	8,077		
	GD-ID	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-12E
For Twelve Months Ended June 30, 2019	
Ending Balance 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-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(69,721,910)	(69,721,910)											
	Steam (ED-ID)	(83,203,662)	(83,203,662)											
	Steam (ED-WA)	(155,964,634)	(155,964,634)											
	Hydro (ED-AN)	(140,971,272)	(140,971,272)											
	Other (ED-AN)	(133,376,044)	(133,376,044)											
Total Electric Production	(583,237,522)	(583,237,522)												
Electric Transmission														
	ED-AN	(201,203,678)	(201,203,678)											
	ED-ID	(8,135,193)	(8,135,193)											
	ED-WA	(15,007,270)	(15,007,270)											
Total Electric Transmission	(224,346,141)	(224,346,141)												
Electric Distribution														
	ED-AN	(213,852)	(213,852)											
	ED-ID	(225,171,598)	(225,171,598)											
	ED-WA	(360,116,009)	(360,116,009)											
Total Electric Distribution	(585,501,459)	(585,501,459)												
Gas Underground Storage														
1	GD-AN	(16,849,521)	(16,849,521)			(16,849,521)	(16,849,521)		(11,643,019)	(11,643,019)		(5,206,502)	(5,206,502)	
	GD-OR	(1,220,866)		(1,220,866)										
Total Gas Underground Storage	(18,070,387)		(16,849,521)	(1,220,866)		(16,849,521)	(16,849,521)		(11,643,019)	(11,643,019)		(5,206,502)	(5,206,502)	
Gas Distribution														
6	GD-AN	(1,822,491)	(1,822,491)			(1,822,491)	(1,822,491)		(1,237,690)	(1,237,690)		(584,801)	(584,801)	
	GD-ID	(81,950,892)	(81,950,892)			(81,950,892)	(81,950,892)				(81,950,892)		(81,950,892)	
	GD-WA	(152,025,680)	(152,025,680)			(152,025,680)	(152,025,680)	(152,025,680)		(152,025,680)				
	GD-OR	(115,203,207)		(115,203,207)										
Total Gas Distribution	(351,002,270)		(235,799,063)	(115,203,207)		(233,976,572)	(1,822,491)	(235,799,063)	(152,025,680)	(1,237,690)	(153,263,370)	(81,950,892)	(584,801)	(82,535,693)
General Plant														
	ED-AN	(34,816,460)	(34,816,460)											
	ED-ID	(10,491,826)	(10,491,826)											
	ED-WA	(19,864,986)	(19,864,986)											
7,4	CD-AA	(73,141,365)	(51,621,713)	(15,003,488)	(6,516,164)	(15,003,488)	(15,003,488)		(10,843,321)	(10,843,321)		(4,160,167)	(4,160,167)	
9,4	CD-AN	(9,877,345)	(7,691,785)	(2,185,560)		(2,185,560)	(2,185,560)		(1,579,548)	(1,579,548)		(606,012)	(606,012)	
9	CD-ID	(6,260,338)	(4,875,113)	(1,385,225)		(1,385,225)	(1,385,225)				(1,385,225)		(1,385,225)	
9	CD-WA	(5,076,879)	(3,953,518)	(1,123,361)		(1,123,361)	(1,123,361)	(1,123,361)		(1,123,361)				
8,4	GD-AA	(1,746,025)		(1,218,306)	(527,719)	(1,218,306)	(1,218,306)		(880,494)	(880,494)		(337,812)	(337,812)	
4	GD-AN	(3,233,288)		(3,233,288)		(3,233,288)	(3,233,288)		(2,336,762)	(2,336,762)		(896,526)	(896,526)	
	GD-ID	(1,994,352)		(1,994,352)		(1,994,352)	(1,994,352)				(1,994,352)		(1,994,352)	
	GD-WA	(8,199,652)		(8,199,652)		(8,199,652)	(8,199,652)	(8,199,652)		(8,199,652)				
	GD-OR	(4,762,318)		(4,762,318)										
Total General Plant	(179,464,834)	(133,315,401)	(34,343,232)	(11,806,201)		(12,702,590)	(21,640,642)	(34,343,232)	(9,323,013)	(15,640,125)	(24,963,138)	(3,379,577)	(6,000,517)	(9,380,094)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Total Accumulated Depreciation (1,941,622,613) (1,526,400,523) (286,991,816) (128,230,274) (246,679,162) (40,312,654) (286,991,816) (161,348,693) (28,520,834) (189,869,527) (85,330,469) (11,791,820) (97,122,289)

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(12,437,354)	(12,437,354)											
Misc Intangible Plt (303000)	ED-AN	(1,966,703)	(1,966,703)											
Total Production/Transmission		(14,404,057)	(14,404,057)											
Distribution														
Franchises (302000)	ED-WA	(229,771)	(229,771)											
Misc Intangible Plt (303000)	ED-WA	(46,332)	(46,332)											
Total Distribution		(276,103)	(276,103)											
General Plant - 303000														
7,4	CD-AA	(3,518,325)	(2,483,163)	(721,714)	(313,448)		(721,714)	(721,714)		(521,597)	(521,597)		(200,117)	(200,117)
9,4	CD-AN	(111,362)	(86,721)	(24,641)			(24,641)	(24,641)		(17,809)	(17,809)		(6,832)	(6,832)
	GD-ID	(108,801)		(108,801)			(108,801)	(108,801)				(108,801)		(108,801)
	GD-WA	(228,584)		(228,584)			(228,584)	(228,584)	(228,584)		(228,584)			
	GD-OR	(100,789)			(100,789)									
Total General Plant - 303000		(4,067,861)	(2,569,884)	(1,083,740)	(414,237)	(337,385)	(746,355)	(1,083,740)	(228,584)	(539,406)	(767,990)	(108,801)	(206,949)	(315,750)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(78,250,867)	(55,227,897)	(16,051,600)	(6,971,370)		(16,051,600)	(16,051,600)		(11,600,812)	(11,600,812)		(4,450,788)	(4,450,788)
9,4	CD-AN	(60,452)	(47,076)	(13,376)			(13,376)	(13,376)		(9,667)	(9,667)		(3,709)	(3,709)
9	CD-ID	(32,851)	(25,582)	(7,269)			(7,269)	(7,269)				(7,269)		(7,269)
9	CD-WA	(2,683,111)	(2,089,419)	(593,692)			(593,692)	(593,692)	(593,692)		(593,692)		0	0
	ED-AN	(5,365,067)	(5,365,067)											
	ED-ID	0	0											
	ED-WA	(1,379,846)	(1,379,846)											
8,4	GD-AA	(582,074)		(406,148)	(175,926)		(406,148)	(406,148)		(293,531)	(293,531)		(112,617)	(112,617)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(88,354,268)	(64,134,887)	(17,072,085)	(7,147,296)	(600,961)	(16,471,124)	(17,072,085)	(593,692)	(11,904,010)	(12,497,702)	(7,269)	(4,567,114)	(4,574,383)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(168,816)	(168,816)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(168,816)	(168,816)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(107,271,105)	(81,553,747)	(18,155,825)	(7,561,533)	(938,346)	(17,217,479)	(18,155,825)	(822,276)	(12,443,416)	(13,265,692)	(116,070)	(4,774,063)	(4,890,133)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended June 30, 2019	
Ending Balance 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-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	
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	2,019,877	714,277	340,480	518,182	1,572,939	202,956	96,745	147,237	446,938	0	0	
		TOTAL ACCOUNT	16,070,946	836,590	702,759	7,553,996	9,093,345	2,961,534	96,745	2,185,528	5,243,807	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,394,990	1,097,390	2,648,437	4,649,163	8,394,990	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,391,238	0	0	0	0	19,391,238	0	0	19,391,238	0	0	
99		GD-OR / AS	3,752,790	0	0	0	0	0	0	0	0	3,752,790	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	112,962,497	0	0	79,726,671	79,726,671	0	0	23,171,997	23,171,997	0	10,063,829	
9		CD-WA / ID / AN	30,910,205	10,063,774	5,716,099	8,290,831	24,070,704	2,859,542	1,624,185	2,355,774	6,839,501	0	0	
		TOTAL ACCOUNT	175,411,720	11,161,164	8,364,536	92,666,665	112,192,365	22,250,780	1,624,185	25,527,771	49,402,736	3,752,790	10,063,829	13,816,619
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,237,523	483,438	1,781	1,752,304	2,237,523	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	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	
7		CD-AA	88,432,745	0	0	62,414,063	62,414,063	0	0	18,140,209	18,140,209	0	7,878,473	
9		CD-WA / ID / AN	5,703,959	4,154,297	63,099	224,448	4,441,844	1,180,411	17,929	63,775	1,262,115	0	0	
		TOTAL ACCOUNT	97,446,857	4,637,735	64,880	64,390,815	69,093,430	1,993,644	17,929	18,383,711	20,395,284	1,820	7,956,323	7,958,143
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,098,795	22,503,380	9,556,425	15,038,990	47,098,795	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,599,182	0	0	0	0	9,255,214	2,515,238	1,828,730	13,599,182	0	0	
99		GD-OR / AS	3,952,017	0	0	0	0	0	0	0	0	3,952,017	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	
		TOTAL ACCOUNT	78,776,543	24,468,529	10,346,221	22,713,233	57,527,983	9,813,596	2,739,652	4,075,716	16,628,964	3,952,017	667,579	4,619,596

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
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	4,991,974	247,797	174,826	3,464,777	3,887,400	70,410	49,675	984,489	1,104,574	0	0	
		TOTAL ACCOUNT	5,496,672	248,777	176,172	3,854,347	4,279,296	158,570	49,675	984,489	1,192,734	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,671,552	703,615	204,716	4,763,221	5,671,552	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,477,971	0	0	0	0	1,804,243	273,667	400,061	2,477,971	0	0	
99		GD-OR / AS	860,198	0	0	0	0	0	0	0	860,198	0	860,198	
8		GD-AA	5,009,108	0	0	0	0	0	0	3,495,155	3,495,155	0	1,513,953	
7		CD-AA	13,046,703	0	0	9,208,102	9,208,102	0	0	2,676,270	2,676,270	0	1,162,331	
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	
		TOTAL ACCOUNT	28,211,143	712,874	961,325	14,097,576	15,771,775	1,806,874	488,652	6,607,360	8,902,886	860,198	2,676,284	3,536,482
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	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	117,230	0	0	117,230	117,230	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,414,842	359,643	13,580	1,041,619	1,414,842	0	0	0	0	0	0	
99		GD-WA / ID / AN	125,307	0	0	0	0	30,390	0	94,917	125,307	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	
		TOTAL ACCOUNT	3,354,753	359,643	13,580	2,148,646	2,521,869	30,390	0	559,827	590,217	40,917	201,750	242,667

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended June 30, 2019 Ending Balance Basis	Report ID: C-GPL-12E
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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	32,076,542	14,047,229	9,501,623	8,527,690	32,076,542	0	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	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	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	0
		TOTAL ACCOUNT	38,085,958	14,299,603	9,856,685	9,371,422	33,527,710	2,456,005	948,573	1,062,754	4,467,332	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,717,572	10,797,229	6,452,618	32,467,725	49,717,572	0	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	0
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	162,748
7		CD-AA	51,692,634	0	0	36,483,627	36,483,627	0	0	10,603,710	10,603,710	0	4,605,297	4,605,297
9		CD-WA / ID / AN	17,963,242	6,348,409	2,909,459	4,730,648	13,988,516	1,803,850	826,700	1,344,176	3,974,726	0	0	0
		TOTAL ACCOUNT	122,055,300	17,145,638	9,362,077	73,682,000	100,189,715	2,505,574	1,135,291	12,323,612	15,964,477	1,133,063	4,768,045	5,901,108
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	613,649	0	0	433,101	433,101	0	0	125,878	125,878	0	54,670	54,670
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
		TOTAL ACCOUNT	818,181	0	13,522	619,847	633,369	0	1,897	125,878	127,775	2,367	54,670	57,037
		TOTAL GENERAL PLANT	565,845,303	73,870,553	39,861,757	291,215,777	404,948,087	43,976,967	7,102,599	71,836,646	122,916,212	10,660,192	27,320,812	37,981,004

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	15,457,781	1,432,132	0	14,025,649	15,457,781	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	
7		CD-AA	104,122,266	0	0	73,487,413	73,487,413	0	0	21,358,600	21,358,600	0	9,276,253	
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	120,745,973	1,432,132	32,734	87,838,804	89,303,670	0	9,301	21,943,491	21,952,792	0	9,489,511	9,489,511
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	2,596,675	0	0	1,832,681	1,832,681	0	0	532,656	532,656	0	231,338	231,338	0
9		CD-WA / ID / AN	18,916,672	14,730,980	0	0	14,730,980	4,185,692	0	0	4,185,692	0	0	0	0
		TOTAL ACCOUNT	21,513,347	14,730,980	0	1,832,681	16,563,661	4,185,692	0	532,656	4,718,348	0	231,338	231,338	0
		TOTAL	298,644,617	16,802,281	32,734	201,125,281	217,960,296	5,208,286	788,906	51,816,150	57,813,342	426,123	22,444,856	22,870,979	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-12E
For Twelve Months Ended June 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,914,917)	(60,637,030)	(17,623,727)	(7,654,160)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(781,385)	(608,488)	(172,897)	0
7	282919 CD-AA	(1,548,308)	(1,092,765)	(317,604)	(137,939)
7	283750 CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
	Total	(88,510,616)	(62,526,025)	(18,168,794)	(7,815,797)

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-12E
For Twelve Months Ended June 30, 2019	
Ending Balance 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	3,664,224	3,664,224	0	0	0	0	3,664,224
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	30	30	0	0	0	0	30
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	51,541,094	26,223,622	0	77,764,716	48,133,208	24,310,678	3,407,886	1,912,944	0
TOTAL		51,541,094	26,223,622	3,664,254	81,428,970	48,133,208	24,310,678	3,407,886	1,912,944	3,664,254

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						