

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,264,790)	(964,287)	(300,503)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(1,264,790)</u>	<u>(964,287)</u>	<u>(300,503)</u>
G-APL	Gas Net Adjusted Rate Base	<u>583,909,593</u>	<u>412,069,313</u>	<u>171,840,280</u>
	RATE OF RETURN	<u><u>-0.217%</u></u>	<u><u>-0.234%</u></u>	<u><u>-0.175%</u></u>

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended August 31, 2019
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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	8-01-2019 thru 08-31-2019	254,779 100.000%	168,849 66.273%	85,930 33.727%
3	G-OPS	Direct Distribution Operating Expense Percent	8-01-2019 thru 08-31-2019	1,307,392 100.000%	929,999 71.134%	377,393 28.866%
	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		400.000%	289.088%	110.912%
		Percent		100.000%	72.272%	27.728%
6	Input	Actual Therms Purchased Percent	8-01-2019 thru 08-31-2019	6,681,406 100.000%	4,332,224 64.840%	2,349,182 35.160%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended August 31, 2019

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended August 31, 2019

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended August 31, 2019
Average of Monthly Averages Basis

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AVISTA UTILITIES

		01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	System	Washington	Idaho	
			264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	8-01-2019 thru 08-31-2019	2,161,402	1,526,685	634,717	
			100.000%	70.634%	29.366%	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2019 thru 08-31-2019	685,705,361	482,199,068	203,506,293	
			100.000%	70.322%	29.678%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2019 thru 08-31-2019	93,571,573	75,974,512	17,597,061	
			100.000%	81.194%	18.806%	
14	Net Allocated Schedule M's - AMA Percent	8-01-2019 thru 08-31-2019	-1,731,199	-1,198,868	-532,331	
			100.000%	69.251%	30.749%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	3,965,662	0	3,965,662	2,829,039	0	2,829,039	1,136,623	0	1,136,623
99 4812XX	Commercial - Firm & Interruptible	1,874,756	0	1,874,756	1,288,148	0	1,288,148	586,608	0	586,608
99 4813XX	Industrial-Firm	139,074	0	139,074	69,317	0	69,317	69,757	0	69,757
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	4,738	0	4,738	4,044	0	4,044	694	0	694
99 499XXX	Unbilled Revenue	259,325	0	259,325	177,171	0	177,171	82,154	0	82,154
	TOTAL SALES TO ULTIMATE CUSTOMERS	6,243,555	0	6,243,555	4,367,719	0	4,367,719	1,875,836	0	1,875,836
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	7,640,501	0	7,640,501	4,954,101	0	4,954,101	2,686,400	0	2,686,400
4 488000	Miscellaneous Service Revenues	755	0	755	259	0	259	496	0	496
99 4893XX	Transportation Revenues	411,368	0	411,368	369,737	0	369,737	41,631	0	41,631
99 493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4 495XXX	Other Gas Revenues	743,889	17,234	761,123	463,590	12,455	476,045	280,299	4,779	285,078
99 496100	Provision for Rate Refund	2,215	0	2,215	2,215	0	2,215	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	8,798,957	17,234	8,816,191	5,790,131	12,455	5,802,586	3,008,826	4,779	3,013,605
	TOTAL GAS REVENUES	15,042,512	17,234	15,059,746	10,157,850	12,455	10,170,305	4,884,662	4,779	4,889,441
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	8,043,040	0	8,043,040	5,227,964	0	5,227,964	2,815,076	0	2,815,076
99 808XXX	Net Natural Gas Storage Transactions	1,213,550	0	1,213,550	786,866	0	786,866	426,684	0	426,684
99 811000	Gas Used for Products Extraction	(37,770)	0	(37,770)	(24,490)	0	(24,490)	(13,280)	0	(13,280)
10 813000	Other Gas Expenses	0	112,054	112,054	0	75,942	75,942	0	36,112	36,112
99 813010	Gas Technology Institute (GTI) Expenses	2,724	0	2,724	1,801	0	1,801	923	0	923
	TOTAL PRODUCTION EXPENSES	9,221,544	112,054	9,333,598	5,992,141	75,942	6,068,083	3,229,403	36,112	3,265,515
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	5,944	5,944	0	4,107	4,107	0	1,837	1,837
1 824000	Other Expenses	0	(53,476)	(53,476)	0	(36,952)	(36,952)	0	(16,524)	(16,524)
1 837000	Other Equipment	0	268,349	268,349	0	185,429	185,429	0	82,920	82,920
	TOTAL UNDERGROUND STORAGE OPER EXP	0	220,817	220,817	0	152,584	152,584	0	68,233	68,233
G-DEPX	Depreciation Expense-Underground Storage	0	54,163	54,163	0	37,427	37,427	0	16,736	16,736
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,282	36,282	0	25,071	25,071	0	11,211	11,211
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	90,445	90,445	0	62,498	62,498	0	27,947	27,947
	TOTAL UNDERGROUND STORAGE EXPENSES	0	311,262	311,262	0	215,082	215,082	0	96,180	96,180

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	56,879	141,260	198,139	49,723	100,484	150,207	7,156	40,776	47,932
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	440,591	111,511	552,102	340,586	79,322	419,908	100,005	32,189	132,194
3	875000	Measuring & Reg Sta Exp-General	4,993	0	4,993	3,471	0	3,471	1,522	0	1,522
3	876000	Measuring & Reg Sta Exp-Industrial	1,067	0	1,067	1,077	0	1,077	(10)	0	(10)
3	877000	Measuring & Reg Sta Exp-City Gate	4,212	0	4,212	1,463	0	1,463	2,749	0	2,749
3	878000	Meter & House Regulator Expenses	71,500	0	71,500	22,997	0	22,997	48,503	0	48,503
3	879000	Customer Installation Expenses	132,285	7,826	140,111	92,221	5,567	97,788	40,064	2,259	42,323
3	880000	Other Expenses	123,418	47,692	171,110	98,806	33,925	132,731	24,612	13,767	38,379
3	881000	Rents	0	2,609	2,609	0	1,856	1,856	0	753	753
	MAINTENANCE										
3	885000	Supervision & Engineering	32,873	(6)	32,867	24,446	(4)	24,442	8,427	(2)	8,425
3	887000	Mains	40,934	0	40,934	48,074	0	48,074	(7,140)	0	(7,140)
3	889000	Measuring & Reg Sta Exp-General	23,479	641	24,120	23,399	456	23,855	80	185	265
3	890000	Measuring & Reg Sta Exp-Industrial	(4,223)	1,392	(2,831)	4,324	990	5,314	(8,547)	402	(8,145)
3	891000	Measuring & Reg Sta Exp-City Gate	8,766	181	8,947	7,473	129	7,602	1,293	52	1,345
3	892000	Services	207,860	0	207,860	130,733	0	130,733	77,127	0	77,127
3	893000	Meters & House Regulators	162,658	97,543	260,201	81,117	69,386	150,503	81,541	28,157	109,698
3	894000	Other Equipment	101	16,340	16,441	90	11,623	11,713	11	4,717	4,728
	TOTAL DISTRIBUTION OPERATING EXP		1,307,393	426,989	1,734,382	930,000	303,734	1,233,734	377,393	123,255	500,648
G-DEPX	Depreciation Expense-Distribution		1,529,025	4,786	1,533,811	1,042,052	3,103	1,045,155	486,973	1,683	488,656
G-OTX	Taxes Other Than FIT		680,509	0	680,509	519,269	0	519,269	161,240	0	161,240
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		2,209,534	4,786	2,214,320	1,561,321	3,103	1,564,424	648,213	1,683	649,896
	TOTAL DISTRIBUTION EXPENSES		3,516,927	431,775	3,948,702	2,491,321	306,837	2,798,158	1,025,606	124,938	1,150,544

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	11,441	11,441	0	7,582	7,582	0	3,859	3,859
2	902000	Meter Reading Expenses	154,620	13,977	168,597	135,905	9,263	145,168	18,715	4,714	23,429
2	903XXX	Customer Records & Collection Expenses	134,614	423,312	557,926	89,121	280,542	369,663	45,493	142,770	188,263
2	904000	Uncollectible Accounts	(30,734)	(159,510)	(190,244)	(6,152)	(105,712)	(111,864)	(24,582)	(53,798)	(78,380)
2	905000	Misc Customer Accounts	0	18,368	18,368	0	12,173	12,173	0	6,195	6,195
TOTAL CUSTOMER ACCOUNTS EXPENSES			258,500	307,588	566,088	218,874	203,848	422,722	39,626	103,740	143,366
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	304,907	6,983	311,890	268,204	4,628	272,832	36,703	2,355	39,058
2	909000	Advertising	5,264	18,134	23,398	5,264	12,018	17,282	0	6,116	6,116
2	910000	Misc Customer Service & Info Exp	0	883	883	0	585	585	0	298	298
TOTAL CUSTOMER SERVICE & INFO EXP			310,171	26,000	336,171	273,468	17,231	290,699	36,703	8,769	45,472
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	14,353	774,574	788,927	10,963	559,800	570,763	3,390	214,774	218,164
4	921000	Office Supplies & Expenses	(13)	104,556	104,543	(13)	75,565	75,552	0	28,991	28,991
4	922000	Admin. Expenses Transferred - Credit	0	(1,483)	(1,483)	0	(1,072)	(1,072)	0	(411)	(411)
4	923000	Outside Services Employed	1,858	203,863	205,721	1,858	147,336	149,194	0	56,527	56,527
4	924000	Property Insurance Premium	0	26,368	26,368	0	19,057	19,057	0	7,311	7,311
4	925XXX	Injuries and Damages	0	79,033	79,033	0	57,119	57,119	0	21,914	21,914
4	926XXX	Employee Pensions and Benefits	757	54,671	55,428	757	39,512	40,269	0	15,159	15,159
4	928000	Regulatory Commission Expenses	69,655	25,902	95,557	51,466	18,720	70,186	18,189	7,182	25,371
4	930000	Miscellaneous General Expenses	4,571	35,820	40,391	3,708	25,888	29,596	863	9,932	10,795
4	931000	Rents	620	7,419	8,039	620	5,362	5,982	0	2,057	2,057
4	935000	Maintenance of General Plant	42,840	245,408	288,248	36,996	177,361	214,357	5,844	68,047	73,891
TOTAL ADMIN & GEN OPERATING EXP			134,641	1,556,131	1,690,772	106,355	1,124,648	1,231,003	28,286	431,483	459,769

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

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	148,627	424,801	573,428	137,091	307,012	444,103	11,536	117,789	129,325
G-AMTX	Amortization Expense - General Plant - 303000	3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	70,351	542,445	612,796	70,206	392,036	462,242	145	150,409	150,554
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99 407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99 407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99 407230	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	160	481	641	150	338	488	10	143	153
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	929	0	929	929	0	929	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99 407414	Regulatory Credits-Deferral-FISERVE	(103,129)	0	(103,129)	(69,423)	0	(69,423)	(33,706)	0	(33,706)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(199,220)	0	(199,220)	(199,220)	0	(199,220)	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	(16,266)	980,961	964,695	(9,507)	708,950	699,443	(6,759)	272,011	265,252
	TOTAL ADMIN & GENERAL EXPENSES	118,375	2,537,092	2,655,467	96,848	1,833,598	1,930,446	21,527	703,494	725,021
	TOTAL EXPENSES BEFORE FIT	13,425,517	3,725,771	17,151,288	9,072,652	2,652,538	11,725,190	4,352,865	1,073,233	5,426,098
	NET OPERATING INCOME (LOSS) BEFORE FIT			(2,091,542)			(1,554,885)			(536,657)
G-FIT	FEDERAL INCOME TAX			(692,744)			(526,882)			(165,862)
G-FIT	DEFERRED FEDERAL INCOME TAX			(132,658)			(62,712)			(69,946)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,350)			(1,004)			(346)
	GAS NET OPERATING INCOME (LOSS)			(1,264,790)			(964,287)			(300,503)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers	100.000%	66.273%	33.727%
G-ALL 3	Direct Distribution Operating Expense	100.000%	71.134%	28.866%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL 10	Actual Annual Throughput	100.000%	67.773%	32.227%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,423	17,234	21,657	4,423	12,455	16,878	0	4,779	4,779
4	495028	Deferred Exchange Reservation	375,000	0	375,000	243,150	0	243,150	131,850	0	131,850
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	172,181	0	172,181	113,234	0	113,234	58,947	0	58,947
4	495329	Amortization Res Decoupling Deferral	66,138	0	66,138	57,903	0	57,903	8,235	0	8,235
4	495338	Non-Res Decoupling Deferred Rev	126,141	0	126,141	57,838	0	57,838	68,303	0	68,303
4	495339	Amortization Non-Res Decoupling	7	0	7	(12,957)	0	(12,957)	12,964	0	12,964
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			743,890	17,234	761,124	463,591	12,455	476,046	280,299	4,779	285,078

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	4,335,214	0	4,335,214	2,810,953	0	2,810,953	1,524,261	0	1,524,261
1	804001	Pipeline Demand Costs	2,179,777	0	2,179,777	1,506,226	0	1,506,226	673,551	0	673,551
1	804002	Transport Variable Charges	11,899	0	11,899	8,222	0	8,222	3,677	0	3,677
6	804010	Gas Costs - Fixed Hedge	(3,756)	0	(3,756)	(2,435)	0	(2,435)	(1,321)	0	(1,321)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	22,234	0	22,234	14,417	0	14,417	7,817	0	7,817
6	804018	Merchandise Processing Fee	9,465	0	9,465	6,137	0	6,137	3,328	0	3,328
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	120,990	0	120,990	78,450	0	78,450	42,540	0	42,540
6	804700	Gas Costs - Offsystem Bookout	4,275	0	4,275	2,772	0	2,772	1,503	0	1,503
6	804711	Gas Costs - Offsystem Bookout Offset	(4,275)	0	(4,275)	(2,772)	0	(2,772)	(1,503)	0	(1,503)
6	804730	Gas Costs - Intracompany LDC Gas	248,134	0	248,134	160,890	0	160,890	87,244	0	87,244
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(548,230)	0	(548,230)	(349,280)	0	(349,280)	(198,950)	0	(198,950)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,667,313	0	1,667,313	994,384	0	994,384	672,929	0	672,929
		TOTAL PURCHASED GAS COSTS	8,043,040	0	8,043,040	5,227,964	0	5,227,964	2,815,076	0	2,815,076

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	64.840%	35.160%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	20,645	6,983	27,628	15,440	4,628	20,068	5,205	2,355	7,560
99	908600	Public Purpose Tariff Rider Expense Offset	191,211	0	191,211	161,362	0	161,362	29,849	0	29,849
99	908610	Limited Income Tax Refund Program	83,501	0	83,501	83,501	0	83,501	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	9,550	0	9,550	7,901	0	7,901	1,649	0	1,649
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			304,907	6,983	311,890	268,204	4,628	272,832	36,703	2,355	39,058

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.273%	33.727%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.93%	52.93%
2	Cost of Debt		5.214%	5.181%
	Total Cost of Debt		2.760%	2.742%
	Total Weighted Cost		2.760%	2.742%
G-APL	Net Rate Base	583,909,593	412,069,313	171,840,280
	Interest Deduction for FIT Calculation	16,084,973	11,373,113	4,711,860
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	15,059,746	10,170,305	4,889,441
G-OPS	Operating & Maintenance Expense	13,881,828	9,398,825	4,483,003
G-OPS	Book Deprec/Amort and Reg Amortizations	2,552,669	1,782,025	770,644
G-OTX	Taxes Other than FIT	716,791	544,340	172,451
	Net Operating Income Before FIT	(2,091,542)	(1,554,885)	(536,657)
G-INT	Less: Interest Expense	1,340,414	947,759	392,655
G-OTX	Less: Idaho ITC Deferral & Amortization	(10,273)	0	(10,273)
G-SCM	Schedule M Adjustments	143,446	(6,320)	149,766
	Taxable Net Operating Income	(3,298,783)	(2,508,964)	(789,819)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(692,744)	(526,882)	(165,862)
G-DTE	Deferred FIT	(132,658)	(62,712)	(69,946)
99	411400 Amortized Investment Tax Credit	(1,350)	(1,004)	(346)
	Total FIT/Deferred FIT & ITC	(826,752)	(590,598)	(236,154)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,751,319	1,039,428	2,790,747	1,251,420	749,142	2,000,562	499,899	290,286	790,185
12	997001	Contributions In Aid of Construction	0	85,141	85,141	0	59,873	59,873	0	25,268	25,268
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(106,480)	(106,480)	0	(74,879)	(74,879)	0	(31,601)	(31,601)
99	997010	Deferred Gas Credit and Refunds	1,119,082	375,001	1,494,083	645,104	263,708	908,812	473,978	111,293	585,271
12	997016	Redemption Expense Amortization	0	17,158	17,158	0	12,066	12,066	0	5,092	5,092
99	997018	DSM Tariff Rider	(371,984)	0	(371,984)	(246,699)	0	(246,699)	(125,285)	0	(125,285)
12	997020	FAS87 Current Pension Accrual	0	251,358	251,358	0	176,760	176,760	0	74,598	74,598
12	997027	Customer Uncollectibles	0	(37,097)	(37,097)	0	(26,087)	(26,087)	0	(11,010)	(11,010)
99	997031	Decoupling Mechanism	(366,681)	0	(366,681)	(218,232)	0	(218,232)	(148,449)	0	(148,449)
12	997032	Interest Rate Swaps	0	47,794	47,794	0	33,610	33,610	0	14,184	14,184
12	997035	Leases	0	6,766	6,766	0	4,890	4,890	0	1,876	1,876
12	997048	AFUDC	0	91,645	91,645	0	64,447	64,447	0	27,198	27,198
12	997049	Tax Depreciation	0	(3,038,870)	(3,038,870)	0	(2,136,994)	(2,136,994)	0	(901,876)	(901,876)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	9,550	0	9,550	7,901	0	7,901	1,649	0	1,649
12	997080	Book Transportation Depreciation	0	230,544	230,544	0	162,123	162,123	0	68,421	68,421
12	997081	Deferred Compensation	0	18,751	18,751	0	13,186	13,186	0	5,565	5,565
4	997082	Meal Disallowances	0	11,204	11,204	0	8,097	8,097	0	3,107	3,107
12	997083	Paid Time Off	0	(19,220)	(19,220)	0	(13,516)	(13,516)	0	(5,704)	(5,704)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(618,469)	(618,469)	0	(434,920)	(434,920)	0	(183,549)	(183,549)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	20,766	0	20,766	20,766	0	20,766	0	0	0
99	997107	MDM System	(198,291)	0	(198,291)	(198,291)	0	(198,291)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(103,129)	0	(103,129)	(69,423)	0	(69,423)	(33,706)	0	(33,706)
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	(85,851)	(85,851)	0	(60,372)	(60,372)	0	(25,479)	(25,479)
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			2,141,286	(1,731,197)	143,446	1,192,546	(1,198,866)	(6,320)	682,097	(532,331)	149,766

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.273%	33.727%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	64.840%	35.160%
G-ALL	11	Book Depreciation	100.000%	70.634%	29.366%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.322%	29.678%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended August 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(106,858)	(75,145)	(31,713)
99	410100	Deferred Federal Income Tax Exp	(23,893)	14,023	(37,916)
		SUBTOTAL	(130,751)	(61,122)	(69,629)
12	411100	Deferred Federal Income Tax Expense - Allocated	98	69	29
99	411100	Deferred Federal Income Tax Exp	(2,005)	(1,659)	(346)
		SUBTOTAL	(1,907)	(1,590)	(317)
		Total Deferred Federal Income Tax Expense	(132,658)	(62,712)	(69,946)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.322%	29.678%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended August 31, 2019
 Average of Monthly Averages Basis

Report ID:
G-OTX-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	36,282	36,282	0	25,071	25,071	0	11,211	11,211
		TOTAL UNDERGROUND STORAGE TAX	0	36,282	36,282	0	25,071	25,071	0	11,211	11,211
		DISTRIBUTION									
99	408110	State Excise Tax	88,963	0	88,963	88,963	0	88,963	0	0	0
99	408120	Municipal Occupation & License Tax	181,279	0	181,279	150,130	0	150,130	31,149	0	31,149
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	430,153	0	430,153	280,176	0	280,176	149,977	0	149,977
99	409100	State Income Tax	(9,613)	0	(9,613)	0	0	0	(9,613)	0	(9,613)
99	411410	State Income Tax-ITC Deferred	(9,614)	0	(9,614)	0	0	0	(9,614)	0	(9,614)
99	411420	State Income Tax-ITC Amortization	(659)	0	(659)	0	0	0	(659)	0	(659)
		TOTAL DISTRIBUTION TAX	680,509	0	680,509	519,269	0	519,269	161,240	0	161,240
		TOTAL TAXES OTHER THAN FIT	680,509	36,282	716,791	519,269	25,071	544,340	161,240	11,211	172,451

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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)	4,195,497	50,445,421	54,640,918	4,186,196	36,457,915	40,644,111	9,301	13,987,506	13,996,807
TOTAL INTANGIBLE PLANT			5,997,696	52,838,036	58,835,732	5,208,790	38,187,106	43,395,896	788,906	14,650,930	15,439,836
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	3,044,103	3,044,103	0	2,103,475	2,103,475	0	940,628	940,628
1	352XXX	Wells	0	19,744,892	19,744,892	0	13,643,720	13,643,720	0	6,101,172	6,101,172
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	13,167,618	13,167,618	0	9,098,824	9,098,824	0	4,068,794	4,068,794
1	355000	Measuring & Regulating Equipment	0	1,838,373	1,838,373	0	1,270,316	1,270,316	0	568,057	568,057
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	3,114,437	3,114,437	0	2,152,076	2,152,076	0	962,361	962,361
TOTAL UNDERGROUND STORAGE PLANT			0	43,637,106	43,637,106	0	30,179,019	30,179,019	0	13,458,087	13,458,087
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	1,265,789	0	1,265,789	807,196	0	807,196	458,593	0	458,593
6	376000	Mains	376,363,847	2,518,937	378,882,784	249,607,456	1,633,279	251,240,735	126,756,391	885,658	127,642,049
6	378000	Measuring & Reg Station Equip-General	6,540,931	0	6,540,931	4,139,520	0	4,139,520	2,401,411	0	2,401,411
6	379000	Measuring & Reg Station Equip-City Gate	6,371,351	0	6,371,351	1,872,035	0	1,872,035	4,499,316	0	4,499,316
6	380000	Services	272,146,974	0	272,146,974	187,377,087	0	187,377,087	84,769,887	0	84,769,887
6	381XXX	Meters	93,738,821	0	93,738,821	63,970,059	0	63,970,059	29,768,762	0	29,768,762
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	3,799,622	0	3,799,622	2,849,574	0	2,849,574	950,048	0	950,048
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			760,737,233	2,518,937	763,256,170	510,999,975	1,633,279	512,633,254	249,737,258	885,658	250,622,916
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,055,018	2,185,528	5,240,546	2,958,273	1,579,525	4,537,798	96,745	606,003	702,748
4	390XXX	Structures & Improvements	28,797,630	25,566,890	54,364,520	27,173,445	18,477,703	45,651,148	1,624,185	7,089,187	8,713,372
4	391XXX	Office Furniture & Equipment	2,113,580	18,466,298	20,579,878	2,108,610	13,345,963	15,454,573	4,970	5,120,335	5,125,305
4	392XXX	Transportation Equipment	12,542,724	4,081,556	16,624,280	9,799,251	2,949,822	12,749,073	2,743,473	1,131,734	3,875,207
4	393000	Stores Equipment	208,244	987,635	1,195,879	158,569	713,784	872,353	49,675	273,851	323,526
4	394000	Tools, Shop & Garage Equipment	2,438,125	6,711,619	9,149,744	1,935,410	4,850,621	6,786,031	502,715	1,860,998	2,363,713
4	395XXX	Laboratory Equipment	30,377	559,827	590,204	30,377	404,598	434,975	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,412,409	1,062,753	4,475,162	2,456,005	768,073	3,224,078	956,404	294,680	1,251,084
4	397XXX	Communications Equipment	3,806,918	12,644,827	16,451,745	2,671,627	9,138,669	11,810,296	1,135,291	3,506,158	4,641,449
4	398000	Miscellaneous Equipment	1,897	125,877	127,774	0	90,974	90,974	1,897	34,903	36,800
TOTAL GENERAL PLANT			56,406,922	72,392,810	128,799,732	49,291,567	52,319,732	101,611,299	7,115,355	20,073,078	27,188,433

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	823,141,851	171,386,889	994,528,740	565,500,332	122,319,136	687,819,468	257,641,519	49,067,753	306,709,272
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,930,641)	(16,930,641)	0	(11,699,073)	(11,699,073)	0	(5,231,568)	(5,231,568)
G-ADEP		Distribution Plant	(235,771,285)	(1,829,670)	(237,600,955)	(153,148,038)	(1,186,358)	(154,334,396)	(82,623,247)	(643,312)	(83,266,559)
G-ADEP		General Plant	(12,928,459)	(22,299,700)	(35,228,159)	(9,520,348)	(16,116,439)	(25,636,787)	(3,408,111)	(6,183,261)	(9,591,372)
		TOTAL ACCUMULATED DEPRECIATION	(248,699,744)	(41,060,011)	(289,759,755)	(162,668,386)	(29,001,870)	(191,670,256)	(86,031,358)	(12,058,141)	(98,089,499)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(342,360)	(766,204)	(1,108,564)	(231,691)	(553,751)	(785,442)	(110,669)	(212,453)	(323,122)
G-AAMT		Misc IT Intangible Plant - 3031XX	(705,816)	(17,249,243)	(17,955,059)	(698,329)	(12,466,374)	(13,164,703)	(7,487)	(4,782,869)	(4,790,356)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,048,176)	(18,015,447)	(19,063,623)	(930,020)	(13,020,125)	(13,950,145)	(118,156)	(4,995,322)	(5,113,478)
		TOTAL ACCUMULATED DEPR/AMORT	(249,747,920)	(59,075,458)	(308,823,378)	(163,598,406)	(42,021,995)	(205,620,401)	(86,149,514)	(17,053,463)	(103,202,977)
		NET GAS UTILITY PLANT before DFIT	573,393,931	112,311,431	685,705,362	401,901,926	80,297,141	482,199,067	171,492,005	32,014,290	203,506,295
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,699,928)	(110,699,928)	0	(77,846,403)	(77,846,403)	0	(32,853,525)	(32,853,525)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,663,821)	(17,663,821)	0	(12,762,608)	(12,762,608)	0	(4,901,213)	(4,901,213)
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	(360,005)	(360,005)	0	(253,163)	(253,163)	0	(106,842)	(106,842)
		TOTAL ACCUMULATED DFIT	0	(129,095,924)	(129,095,924)	0	(91,131,149)	(91,131,149)	0	(37,964,775)	(37,964,775)
		NET GAS UTILITY PLANT	573,393,931	(16,784,493)	556,609,438	401,901,926	(10,834,008)	391,067,918	171,492,005	(5,950,485)	165,541,520

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%	64.840%	35.160%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.322%	29.678%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	573,393,931	(16,784,493)	556,609,438	401,901,926	(10,834,008)	391,067,918	171,492,005	(5,950,485)	165,541,520
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(528,636)	0	(528,636)	(528,636)	0	(528,636)	0	0	0
4	182311	Regulatory Asset - AFUDC	234,553	85,426	319,979	214,211	61,739	275,950	20,342	23,687	44,029
4	182318	Accumulated Amortization - AFUDC	(8,030)	(5,578)	(13,608)	(7,700)	(4,030)	(11,730)	(330)	(1,548)	(1,878)
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	11,543,945	11,543,945	0	7,976,866	7,976,866	0	3,567,079	3,567,079
4	252000	Customer Advances	(2,021)	271	(1,750)	0	196	196	(2,021)	75	(1,946)
99	235199	Customer Deposits	(563,387)	0	(563,387)	(563,387)	0	(563,387)	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	10,358,872	0	10,358,872	10,358,872	0	10,358,872	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,175,363)	0	(2,175,363)	(2,175,363)	0	(2,175,363)	0	0	0
C-WKC		Working Capital	2,629,039	0	2,629,039	1,708,462	0	1,708,462	920,577	0	920,577
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	9,945,027	17,355,128	27,300,155	9,006,459	11,994,936	21,001,395	938,568	5,360,192	6,298,760
		NET RATE BASE	583,338,958	570,635	583,909,593	410,908,385	1,160,928	412,069,313	172,430,573	(590,293)	171,840,280

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	264,814	264,814											
Steam (ED-ID)	351,357	351,357											
Steam (ED-WA)	347,471	347,471											
Hydro (ED-AN)	1,197,721	1,197,721											
Other (ED-AN)	909,766	909,766											
Total Electric Production	3,071,129	3,071,129											
Electric Transmission													
ED-AN	1,272,965	1,272,965											
ED-ID	81,789	81,789											
ED-WA	42,161	42,161											
Total Electric Transmission	1,396,915	1,396,915											
Electric Distribution													
ED-AN	6,787	6,787											
ED-ID	1,376,245	1,376,245											
ED-WA	2,508,377	2,508,377											
Total Electric Distribution	3,891,409	3,891,409											
Gas Underground Storage													
1 GD-AN	54,163		54,163		54,163	54,163		37,427	37,427		16,736	16,736	
GD-OR	9,653			9,653									
Total Gas Underground Storage	63,816		54,163	9,653		54,163		37,427	37,427		16,736	16,736	
Gas Distribution													
6 GD-AN	4,786		4,786			4,786		3,103	3,103		1,683	1,683	
GD-ID	486,973		486,973		486,973	486,973				486,973		486,973	
GD-WA	1,042,052		1,042,052		1,042,052	1,042,052	1,042,052		1,042,052				
GD-OR	725,785			725,785									
Total Gas Distribution	2,259,596		1,533,811	725,785	1,529,025	4,786	1,533,811	1,042,052	3,103	1,045,155	486,973	1,683	488,656
General Plant													
ED-AN	248,951	248,951											
ED-ID	41,223	41,223											
ED-WA	67,723	67,723											
7,4 CD-AA	1,877,387	1,325,022	385,109	167,256	385,109	385,109		278,326	278,326		106,783	106,783	
9,4 CD-AN	75,379	58,700	16,679		16,679	16,679		12,054	12,054		4,625	4,625	
9 CD-ID	38,965	30,343	8,622		8,622	8,622				8,622		8,622	
9 CD-WA	159,755	124,406	35,349		35,349	35,349	35,349		35,349				
8,4 GD-AA	29,384		20,503	8,881	20,503	20,503		14,818	14,818		5,685	5,685	
4 GD-AN	2,510		2,510		2,510	2,510		1,814	1,814		696	696	
GD-ID	2,914		2,914		2,914	2,914				2,914		2,914	
GD-WA	101,742		101,742		101,742	101,742	101,742		101,742				
GD-OR	18,047			18,047									
Total General Plant	2,663,980	1,896,368	573,428	194,184	148,627	424,801	573,428	137,091	307,012	444,103	11,536	117,789	129,325
Total Depreciation Expense	13,346,845	10,255,821	2,161,402	929,622	1,677,652	483,750	2,161,402	1,179,143	347,542	1,526,685	498,509	136,208	634,717

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor		70.578%	20.513%	8.909%	System Contract Demand	69.100%	30.900%

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

AVISTA UTILITIES

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	64.840%	35.160%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	19,647	19,647												
Total Production/Transmission		96,180	96,180												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	973	973												
Total Distribution		2,986	2,986												
General Plant - 303000															
7,4	CD-AA	63,636	44,913	13,054	5,669		13,054	13,054		9,434	9,434		3,620	3,620	
9,4	CD-AN	812	632	180			180	180		130	130		50	50	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		68,437	45,545	16,551	6,341		3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,596,708	1,832,704	532,663	231,341		532,663	532,663		384,966	384,966		147,697	147,697	
9,4	CD-AN	7,528	5,862	1,666			1,666	1,666		1,204	1,204		462	462	
9,4	CD-ID	656	511	145			145	145				145		145	
9,4	CD-WA	317,286	247,080	70,206			70,206	70,206	70,206		70,206			0	
	ED-AN	228,530	228,530												
	ED-ID	0	0												
	ED-WA	18,256	18,256												
8,4	GD-AA	11,632		8,116	3,516		8,116	8,116		5,866	5,866		2,250	2,250	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		3,180,596	2,332,943	612,796	234,857		70,351	542,445	612,796	70,206	392,036	462,242	145	150,409	150,554
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0	0	0	0		0	0	0	0	0	0	0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	3,958	3,958												
	GD-OR	0			0										
Total General Plant- 390200, 396200		3,958	3,958	0	0		0	0	0	0	0	0	0	0	
Total Amortization Expense		3,352,157	2,481,612	629,347	241,198		73,668	555,679	629,347	72,278	401,600	473,878	1,390	154,079	155,469

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	(70,118,940)	(70,118,940)												
Steam (ED-ID)	(83,730,637)	(83,730,637)												
Steam (ED-WA)	(156,485,787)	(156,485,787)												
Hydro (ED-AN)	(142,506,862)	(142,506,862)												
Other (ED-AN)	(134,732,126)	(134,732,126)												
Total Electric Production	(587,574,352)	(587,574,352)												
Electric Transmission														
ED-AN	(202,013,822)	(202,013,822)												
ED-ID	(8,257,798)	(8,257,798)												
ED-WA	(15,070,450)	(15,070,450)												
Total Electric Transmission	(225,342,070)	(225,342,070)												
Electric Distribution														
ED-AN	(224,033)	(224,033)												
ED-ID	(226,962,916)	(226,962,916)												
ED-WA	(361,266,677)	(361,266,677)												
Total Electric Distribution	(588,453,626)	(588,453,626)												
Gas Underground Storage														
1 GD-AN	(16,930,641)		(16,930,641)			(16,930,641)	(16,930,641)		(11,699,073)	(11,699,073)		(5,231,568)	(5,231,568)	
GD-OR	(1,235,334)			(1,235,334)										
Total Gas Underground Storage	(18,165,975)		(16,930,641)	(1,235,334)		(16,930,641)	(16,930,641)		(11,699,073)	(11,699,073)		(5,231,568)	(5,231,568)	
Gas Distribution														
6 GD-AN	(1,829,670)		(1,829,670)			(1,829,670)	(1,829,670)		(1,186,358)	(1,186,358)		(643,312)	(643,312)	
GD-ID	(82,623,247)		(82,623,247)			(82,623,247)	(82,623,247)				(82,623,247)		(82,623,247)	
GD-WA	(153,148,038)		(153,148,038)			(153,148,038)	(153,148,038)	(153,148,038)		(153,148,038)				
GD-OR	(116,140,683)			(116,140,683)										
Total Gas Distribution	(353,741,638)		(237,600,955)	(116,140,683)		(235,771,285)	(1,829,670)	(237,600,955)	(153,148,038)	(1,186,358)	(154,334,396)	(82,623,247)	(643,312)	(83,266,559)
General Plant														
ED-AN	(35,333,046)	(35,333,046)												
ED-ID	(10,549,997)	(10,549,997)												
ED-WA	(19,323,858)	(19,323,858)												
7,4 CD-AA	(75,976,702)	(53,622,837)	(15,585,101)	(6,768,764)		(15,585,101)	(15,585,101)		(11,263,664)	(11,263,664)		(4,321,437)	(4,321,437)	
9,4 CD-AN	(9,995,352)	(7,783,681)	(2,211,671)			(2,211,671)	(2,211,671)		(1,598,419)	(1,598,419)		(613,252)	(613,252)	
9 CD-ID	(6,264,433)	(4,878,302)	(1,386,131)			(1,386,131)	(1,386,131)				(1,386,131)		(1,386,131)	
9 CD-WA	(4,966,463)	(3,867,534)	(1,098,929)			(1,098,929)	(1,098,929)	(1,098,929)		(1,098,929)				
8,4 GD-AA	(1,790,314)		(1,249,210)	(541,104)		(1,249,210)	(1,249,210)		(902,829)	(902,829)		(346,381)	(346,381)	
4 GD-AN	(3,253,718)		(3,253,718)			(3,253,718)	(3,253,718)		(2,351,527)	(2,351,527)		(902,191)	(902,191)	
GD-ID	(2,021,980)		(2,021,980)			(2,021,980)	(2,021,980)				(2,021,980)		(2,021,980)	
GD-WA	(8,421,419)		(8,421,419)			(8,421,419)	(8,421,419)	(8,421,419)		(8,421,419)				
GD-OR	(4,822,707)			(4,822,707)										
Total General Plant	(182,719,989)	(135,359,255)	(35,228,159)	(12,132,575)		(12,928,459)	(22,299,700)	(35,228,159)	(9,520,348)	(16,116,439)	(25,636,787)	(3,408,111)	(6,183,261)	(9,591,372)
Total Accumulated Depreciation	(1,955,997,650)	(1,536,729,303)	(289,759,755)	(129,508,592)		(248,699,744)	(41,060,011)	(289,759,755)	(162,668,386)	(29,001,870)	(191,670,256)	(86,031,358)	(12,058,141)	(98,089,499)

Allocation Ratios:													
Service -		Electric	Gas-North	Gas-South		Jurisdiction -		Washington		Idaho			
7 Elec/Gas North/Oregon 4-Factor		70.578%	20.513%	8.909%		Page 1 of 21		System Contract Demand		69.100%			

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

AVISTA UTILITIES

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	64.840%	35.160%

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

Report ID: G-AAMT-1A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(12,552,155)	(12,552,155)											
Misc Intangible Plt (303000)	ED-AN	(1,996,172)	(1,996,172)											
Total Production/Transmission		(14,548,327)	(14,548,327)											
Distribution														
Franchises (302000)	ED-WA	(232,790)	(232,790)											
Misc Intangible Plt (303000)	ED-WA	(47,792)	(47,792)											
Total Distribution		(280,582)	(280,582)											
General Plant - 303000														
7,4	CD-AA	(3,613,779)	(2,550,533)	(741,294)	(321,952)		(741,294)	(741,294)		(535,748)	(535,748)		(205,546)	(205,546)
9,4	CD-AN	(112,578)	(87,668)	(24,910)			(24,910)	(24,910)		(18,003)	(18,003)		(6,907)	(6,907)
	GD-ID	(110,669)		(110,669)		(110,669)		(110,669)				(110,669)		(110,669)
	GD-WA	(231,691)		(231,691)		(231,691)		(231,691)	(231,691)		(231,691)			
	GD-OR	(101,797)			(101,797)									
Total General Plant - 303000		(4,170,514)	(2,638,201)	(1,108,564)	(423,749)	(342,360)	(766,204)	(1,108,564)	(231,691)	(553,751)	(785,442)	(110,669)	(212,453)	(323,122)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(81,972,635)	(57,854,646)	(16,815,046)	(7,302,943)		(16,815,046)	(16,815,046)		(12,152,571)	(12,152,571)		(4,662,475)	(4,662,475)
9,4	CD-AN	(71,745)	(55,870)	(15,875)			(15,875)	(15,875)		(11,473)	(11,473)		(4,402)	(4,402)
9	CD-ID	(33,836)	(26,349)	(7,487)		(7,487)		(7,487)				(7,487)		(7,487)
9	CD-WA	(3,156,004)	(2,457,675)	(698,329)		(698,329)		(698,329)	(698,329)		(698,329)		0	0
	ED-AN	(5,710,187)	(5,710,187)											
	ED-ID	0	0											
	ED-WA	(1,412,749)	(1,412,749)											
8,4	GD-AA	(599,521)		(418,322)	(181,199)		(418,322)	(418,322)		(302,330)	(302,330)		(115,992)	(115,992)
4	GD-AN	0		0		0	0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(92,956,677)	(67,517,476)	(17,955,059)	(7,484,142)	(705,816)	(17,249,243)	(17,955,059)	(698,329)	(12,466,374)	(13,164,703)	(7,487)	(4,782,869)	(4,790,356)
Gas Underground Storage														
1	GD-AN	0		0		0	0	0		0	0		0	0
Total Gas Underground Storage		0		0		0	0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0		0	0
9	CD-WA	0	0	0		0	0	0	0	0	0		0	0
4	ED-AN	(174,753)	(174,753)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(174,753)	(174,753)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(112,130,853)	(85,159,339)	(19,063,623)	(7,907,891)	(1,048,176)	(18,015,447)	(19,063,623)	(930,020)	(13,020,125)	(13,950,145)	(118,156)	(4,995,322)	(5,113,478)

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

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	0	2,758,578	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	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	2,005,138	702,799	340,480	518,182	1,561,461	199,695	96,745	147,237	443,677	0	0	0	
		TOTAL ACCOUNT	16,056,207	825,112	702,759	7,553,996	9,081,867	2,958,273	96,745	2,185,528	5,240,546	848,544	885,250	1,733,794	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,398,880	1,097,390	2,652,327	4,649,163	8,398,880	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	24,492,415	0	0	0	0	24,492,415	0	0	0	24,492,415	0	0	
99		GD-OR / AS	3,805,197	0	0	0	0	0	0	0	0	3,805,197	0	3,805,197	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	113,153,198	0	0	79,861,264	79,861,264	0	0	23,211,116	23,211,116	0	10,080,818	10,080,818	
9		CD-WA / ID / AN	30,103,443	9,435,524	5,716,099	8,290,831	23,442,454	2,681,030	1,624,185	2,355,774	6,660,989	0	0	0	
		TOTAL ACCOUNT	179,953,133	10,532,914	8,368,426	92,801,258	111,702,598	27,173,445	1,624,185	25,566,890	54,364,520	3,805,197	10,080,818	13,886,015	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	1,788,102	66,050	5,364	1,716,688	1,788,102	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	928,199	0	0	0	0	928,199	0	0	0	928,199	0	0	
99		GD-OR / AS	11,339	0	0	0	0	0	0	0	0	11,339	0	11,339	
8		GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	77,850	
7		CD-AA	88,835,106	0	0	62,698,041	62,698,041	0	0	18,222,745	18,222,745	0	7,914,320	7,914,320	
9		CD-WA / ID / AN	5,645,621	4,154,297	17,490	224,627	4,396,414	1,180,411	4,970	63,826	1,249,207	0	0	0	
		TOTAL ACCOUNT	97,465,944	4,220,347	22,854	64,639,356	68,882,557	2,108,610	4,970	18,466,298	20,579,878	11,339	7,992,170	8,003,509	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	47,298,069	22,823,576	9,442,462	15,032,031	47,298,069	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,598,204	0	0	0	0	9,254,236	2,515,238	1,828,730	13,598,204	0	0	0	
99		GD-OR / AS	3,952,019	0	0	0	0	0	0	0	0	3,952,019	0	3,952,019	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190	
7		CD-AA	7,334,798	0	0	5,176,754	5,176,754	0	0	1,504,587	1,504,587	0	653,457	653,457	
9		CD-WA / ID / AN	6,728,107	1,918,105	803,244	2,518,030	5,239,379	545,015	228,235	715,478	1,488,728	0	0	0	
		TOTAL ACCOUNT	78,958,147	24,741,681	10,245,706	22,726,815	57,714,202	9,799,251	2,743,473	4,081,555	16,624,279	3,952,019	667,647	4,619,666	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	5,006,192	247,797	174,826	3,475,849	3,898,472	70,410	49,675	987,635	1,107,720	0	0	0	
		TOTAL ACCOUNT	5,510,890	248,777	176,172	3,865,419	4,290,368	158,570	49,675	987,635	1,195,880	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,904,931	740,134	219,630	4,945,167	5,904,931	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,696,286	0	0	0	0	1,932,779	287,730	475,777	2,696,286	0	0	0	
99		GD-OR / AS	885,484	0	0	0	0	0	0	0	0	885,484	0	885,484	
8		GD-AA	5,030,090	0	0	0	0	0	0	3,509,796	3,509,796	0	1,520,294	1,520,294	
7		CD-AA	13,099,004	0	0	9,245,015	9,245,015	0	0	2,686,999	2,686,999	0	1,166,990	1,166,990	
9		CD-WA / ID / AN	1,159,950	9,259	756,609	137,419	903,287	2,631	214,985	39,047	256,663	0	0	0	
		TOTAL ACCOUNT	28,775,745	749,393	976,239	14,327,601	16,053,233	1,935,410	502,715	6,711,619	9,149,744	885,484	2,687,284	3,572,768	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,600,845	369,154	13,580	1,218,111	1,600,845	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	125,294	0	0	0	0	30,377	0	94,917	125,294	0	0	0	
99		GD-OR / AS	40,917	0	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	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,540,743	369,154	13,580	2,325,138	2,707,872	30,377	0	559,827	590,204	40,917	201,750	242,667	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,790,812	13,800,678	9,484,755	8,505,379	31,790,812	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	1,419,925	252,374	382,622	470,742	1,105,738	71,710	108,719	133,758	314,187	0	0	0
		TOTAL ACCOUNT	37,835,619	14,053,052	9,867,377	9,349,111	33,269,540	2,456,005	956,404	1,062,754	4,475,163	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,773,182	10,759,458	6,466,257	32,547,467	49,773,182	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,067,798	0	0	0	0	759,207	308,591	0	1,067,798	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	54,484,375	0	0	38,453,982	38,453,982	0	0	11,176,380	11,176,380	0	4,854,013	4,854,013
9		CD-WA / ID / AN	17,317,492	6,730,503	2,909,459	3,845,688	13,485,650	1,912,420	826,700	1,092,722	3,831,842	0	0	0
		TOTAL ACCOUNT	124,314,384	17,489,961	9,375,716	74,847,137	101,712,814	2,671,627	1,135,291	12,644,828	16,451,746	1,133,063	5,016,761	6,149,824
	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	573,346,223	73,230,391	39,762,351	293,172,908	406,165,650	49,291,568	7,115,355	72,392,812	128,799,735	10,747,406	27,633,432	38,380,838

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
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	16,081,705	1,432,132	0	14,649,573	16,081,705	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	109,710,749	0	0	77,431,652	77,431,652	0	0	22,504,966	22,504,966	0	9,774,131	
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	126,958,380	1,432,132	32,734	92,406,967	93,871,833	0	9,301	23,089,857	23,099,158	0	9,987,389	9,987,389
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended August 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,989,843	0	0	1,404,391	1,404,391	0	0	408,177	408,177	0	177,275	177,275
9		CD-WA / ID / AN	18,918,951	14,732,755	0	14,732,755	14,732,755	4,186,196	0	4,186,196	4,186,196	0	0	0
		TOTAL ACCOUNT	20,908,794	14,732,755	0	1,404,391	16,137,146	4,186,196	0	408,177	4,594,373	0	177,275	177,275
	TOTAL		304,252,471	16,804,056	32,734	205,265,154	222,101,944	5,208,790	788,906	52,838,037	58,835,733	426,123	22,888,671	23,314,794

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended August 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,263,198)	(60,177,060)	(17,490,040)	(7,596,098)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(785,379)	(611,598)	(173,781)	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	(87,862,891)	(62,069,165)	(18,035,991)	(7,757,735)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended August 31, 2019
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,631,551	3,631,551	0	0	0	0	3,631,551
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	(43)	(43)	0	0	0	0	(43)
7/4	154560 Supply Chain Invoice Price Variance	0	0	57	57	0	0	0	0	57
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	42,053,669	20,511,667	0	62,565,336	40,345,207	19,591,090	1,708,462	920,577	0
TOTAL		42,053,669	20,511,667	3,631,565	66,196,901	40,345,207	19,591,090	1,708,462	920,577	3,631,565

ALLOCATION RATIOS:

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

Electric Gas-North Gas-South
70.578% 20.513% 8.909%

Idaho
Electric Idaho Gas Oregon Gas
31.405% 27.728% 100.000%