

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,885,804	24,624,072	14,261,732
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	38,885,804	24,624,072	14,261,732
G-APL	Gas Net Adjusted Rate Base	535,345,528	374,247,225	161,098,303
	RATE OF RETURN	7.264%	6.580%	8.853%

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 May 31, 2019
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers - AMA Percent	06-01-2018 thru 05-31-2019	251,168 100.000%	166,481 66.283%	84,687 33.717%
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2018 thru 05-31-2019	13,265,813 100.000%	9,332,079 70.347%	3,933,734 29.653%
	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	06-01-2018 thru 05-31-2019	287,702,646 100.000%	195,274,338 67.874%	92,428,308 32.126%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2019
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended May 31, 2019
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended May 31, 2019
Average of Monthly Averages Basis

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	06-01-2018 thru 05-31-2019	24,846,048	17,300,464	7,545,584	
			100.000%	69.631%	30.369%	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2018 thru 05-31-2019	634,231,188	441,583,341	192,647,847	
			100.000%	69.625%	30.375%	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2018 thru 05-31-2019	81,337,471	63,884,194	17,453,277	
			100.000%	78.542%	21.458%	
14	Net Allocated Schedule M's - AMA Percent	06-01-2018 thru 05-31-2019	-23,727,211	-16,231,799	-7,495,412	
			100.000%	68.410%	31.590%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended May 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	133,013,829	0	133,013,829	91,165,855	0	91,165,855	41,847,974	0	41,847,974
99 4812XX	Commercial - Firm & Interruptible	59,919,302	0	59,919,302	42,376,760	0	42,376,760	17,542,542	0	17,542,542
99 4813XX	Industrial-Firm	2,414,473	0	2,414,473	1,441,059	0	1,441,059	973,414	0	973,414
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	230,136	0	230,136	202,726	0	202,726	27,410	0	27,410
99 499XXX	Unbilled Revenue	(284,797)	0	(284,797)	(287,303)	0	(287,303)	2,506	0	2,506
	TOTAL SALES TO ULTIMATE CUSTOMERS	195,292,943	0	195,292,943	134,899,097	0	134,899,097	60,393,846	0	60,393,846
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	91,854,997	0	91,854,997	61,644,386	0	61,644,386	30,210,611	0	30,210,611
4 488000	Miscellaneous Service Revenues	14,666	0	14,666	7,412	0	7,412	7,254	0	7,254
99 4893XX	Transportation Revenues	5,664,948	0	5,664,948	5,071,620	0	5,071,620	593,328	0	593,328
99 493000	Rent from Gas Property	2,711	0	2,711	2,711	0	2,711	0	0	0
4 495XXX	Other Gas Revenues	4,464,789	412,164	4,876,953	2,546,671	297,879	2,844,550	1,918,118	114,285	2,032,403
99 496100	Provision for Rate Refund	(251,269)	0	(251,269)	(251,269)	0	(251,269)	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	101,634,197	412,164	102,046,361	68,912,092	297,879	69,209,971	32,722,105	114,285	32,836,390
	TOTAL GAS REVENUES	296,927,140	412,164	297,339,304	203,811,189	297,879	204,109,068	93,115,951	114,285	93,230,236
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	155,150,607	0	155,150,607	104,835,885	0	104,835,885	50,314,722	0	50,314,722
99 808XXX	Net Natural Gas Storage Transactions	(8,517,659)	0	(8,517,659)	(5,489,564)	0	(5,489,564)	(3,028,095)	0	(3,028,095)
99 811000	Gas Used for Products Extraction	(872,102)	0	(872,102)	(578,670)	0	(578,670)	(293,432)	0	(293,432)
10 813000	Other Gas Expenses	0	1,289,007	1,289,007	0	873,599	873,599	0	415,408	415,408
99 813010	Gas Technology Institute (GTI) Expenses	123,349	0	123,349	86,402	0	86,402	36,947	0	36,947
	TOTAL PRODUCTION EXPENSES	145,884,195	1,289,007	147,173,202	98,854,053	873,599	99,727,652	47,030,142	415,408	47,445,550
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	19,841	19,841	0	13,710	13,710	0	6,131	6,131
1 824000	Other Expenses	0	811,757	811,757	0	560,924	560,924	0	250,833	250,833
1 837000	Other Equipment	0	1,675,570	1,675,570	0	1,157,819	1,157,819	0	517,751	517,751
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,507,168	2,507,168	0	1,732,453	1,732,453	0	774,715	774,715
G-DEPX	Depreciation Expense-Underground Storage	0	897,906	897,906	0	620,453	620,453	0	277,453	277,453
G-AMTX	Amortization Expense-Underground Storage	0	57	57	0	39	39	0	18	18
G-OTX	Taxes Other Than FIT	0	452,295	452,295	0	312,536	312,536	0	139,759	139,759

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended May 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 UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,350,258	1,350,258	0	933,028	933,028	0	417,230	417,230
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,857,426	3,857,426	0	2,665,481	2,665,481	0	1,191,945	1,191,945

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GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	404,739	1,605,463	2,010,202	322,563	1,129,395	1,451,958	82,176	476,068	558,244
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,443,171	1,303,828	4,746,999	2,316,220	917,204	3,233,424	1,126,951	386,624	1,513,575
3	875000 Measuring & Reg Sta Exp-General	166,541	0	166,541	109,007	0	109,007	57,534	0	57,534
3	876000 Measuring & Reg Sta Exp-Industrial	8,167	0	8,167	6,504	0	6,504	1,663	0	1,663
3	877000 Measuring & Reg Sta Exp-City Gate	90,890	0	90,890	61,099	0	61,099	29,791	0	29,791
3	878000 Meter & House Regulator Expenses	446,769	0	446,769	303,198	0	303,198	143,571	0	143,571
3	879000 Customer Installation Expenses	2,022,827	92,588	2,115,415	1,414,427	65,133	1,479,560	608,400	27,455	635,855
3	880000 Other Expenses	2,073,050	759,722	2,832,772	1,658,243	534,442	2,192,685	414,807	225,280	640,087
3	881000 Rents	326	41,452	41,778	326	29,160	29,486	0	12,292	12,292
	MAINTENANCE									
3	885000 Supervision & Engineering	195,264	7,039	202,303	72,937	4,952	77,889	122,327	2,087	124,414
3	887000 Mains	1,105,919	158	1,106,077	827,541	111	827,652	278,378	47	278,425
3	889000 Measuring & Reg Sta Exp-General	210,368	41,894	252,262	150,157	29,471	179,628	60,211	12,423	72,634
3	890000 Measuring & Reg Sta Exp-Industrial	52,361	15,149	67,510	25,536	10,657	36,193	26,825	4,492	31,317
3	891000 Measuring & Reg Sta Exp-City Gate	75,379	22,331	97,710	41,616	15,709	57,325	33,763	6,622	40,385
3	892000 Services	1,395,012	0	1,395,012	1,081,048	0	1,081,048	313,964	0	313,964
3	893000 Meters & House Regulators	1,555,966	579,928	2,135,894	922,905	407,962	1,330,867	633,061	171,966	805,027
3	894000 Other Equipment	19,063	222,604	241,667	18,752	156,595	175,347	311	66,009	66,320
	TOTAL DISTRIBUTION OPERATING EXP	13,265,812	4,692,156	17,957,968	9,332,079	3,300,791	12,632,870	3,933,733	1,391,365	5,325,098
G-DEPX	Depreciation Expense-Distribution	17,740,584	60,461	17,801,045	12,001,528	41,037	12,042,565	5,739,056	19,424	5,758,480
G-OTX	Taxes Other Than FIT	16,375,911	0	16,375,911	13,255,180	0	13,255,180	3,120,731	0	3,120,731
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	34,116,495	60,461	34,176,956	25,256,708	41,037	25,297,745	8,859,787	19,424	8,879,211
	TOTAL DISTRIBUTION EXPENSES	47,382,307	4,752,617	52,134,924	34,588,787	3,341,828	37,930,615	12,793,520	1,410,789	14,204,309

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	115,230	115,230	0	76,378	76,378	0	38,852	38,852
2	902000	Meter Reading Expenses	1,892,776	97,395	1,990,171	1,780,246	64,556	1,844,802	112,530	32,839	145,369
2	903XXX	Customer Records & Collection Expenses	1,525,250	4,915,530	6,440,780	1,062,611	3,258,161	4,320,772	462,639	1,657,369	2,120,008
2	904000	Uncollectible Accounts	(213,856)	1,358,058	1,144,202	(90,338)	900,162	809,824	(123,518)	457,896	334,378
2	905000	Misc Customer Accounts	0	142,501	142,501	0	94,454	94,454	0	48,047	48,047
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,204,170	6,628,714	9,832,884	2,752,519	4,393,711	7,146,230	451,651	2,235,003	2,686,654	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,737,397	152,041	9,889,438	8,277,499	100,777	8,378,276	1,459,898	51,264	1,511,162
2	909000	Advertising	17,663	777,405	795,068	17,576	515,287	532,863	87	262,118	262,205
2	910000	Misc Customer Service & Info Exp	0	239,962	239,962	0	159,054	159,054	0	80,908	80,908
TOTAL CUSTOMER SERVICE & INFO EXP		9,755,060	1,169,408	10,924,468	8,295,075	775,118	9,070,193	1,459,985	394,290	1,854,275	
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	159,139	9,078,207	9,237,346	111,138	6,561,002	6,672,140	48,001	2,517,205	2,565,206
4	921000	Office Supplies & Expenses	854	1,349,615	1,350,469	242	975,394	975,636	612	374,221	374,833
4	922000	Admin. Expenses Transferred - Credit	0	(20,427)	(20,427)	0	(14,763)	(14,763)	0	(5,664)	(5,664)
4	923000	Outside Services Employed	87,666	2,658,231	2,745,897	87,402	1,921,157	2,008,559	264	737,074	737,338
4	924000	Property Insurance Premium	0	319,413	319,413	0	230,846	230,846	0	88,567	88,567
4	925XXX	Injuries and Damages	90	915,335	915,425	45	661,531	661,576	45	253,804	253,849
4	926XXX	Employee Pensions and Benefits	1,580	549,207	550,787	1,580	396,923	398,503	0	152,284	152,284
4	928000	Regulatory Commission Expenses	751,317	323,007	1,074,324	536,678	233,444	770,122	214,639	89,563	304,202
4	930000	Miscellaneous General Expenses	42,466	1,114,694	1,157,160	28,659	805,612	834,271	13,807	309,082	322,889
4	931000	Rents	7,440	85,252	92,692	7,440	61,613	69,053	0	23,639	23,639
4	935000	Maintenance of General Plant	409,337	3,098,476	3,507,813	315,411	2,239,331	2,554,742	93,926	859,145	953,071
TOTAL ADMIN & GEN OPERATING EXP		1,459,889	19,471,010	20,930,899	1,088,595	14,072,090	15,160,685	371,294	5,398,920	5,770,214	

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended May 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-DEPX	Depreciation Expense-General Plant	1,096,887	5,050,211	6,147,098	987,558	3,649,888	4,637,446	109,329	1,400,323	1,509,652
G-AMTX	Amortization Expense - General Plant - 303000	39,804	144,915	184,719	24,862	104,733	129,595	14,942	40,182	55,124
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	524,863	5,746,461	6,271,324	523,121	4,153,082	4,676,203	1,742	1,593,379	1,595,121
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	(2,298,966)	0	(2,298,966)	(2,298,966)	0	(2,298,966)	0	0	0
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	4,878	3,761	8,639	4,805	2,619	7,424	73	1,142	1,215
99 407319	AFUDC Equity DFIT Deferral	426,014	0	426,014	287,849	0	287,849	138,165	0	138,165
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	4,718	0	4,718	4,718	0	4,718	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	(532,032)	0	(532,032)	(361,766)	0	(361,766)	(170,266)	0	(170,266)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(1,374,487)	0	(1,374,487)	(1,374,487)	0	(1,374,487)	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	(1,355,932)	10,945,348	9,589,416	(1,618,053)	7,910,322	6,292,269	262,121	3,035,026	3,297,147
	TOTAL ADMIN & GENERAL EXPENSES	103,957	30,416,358	30,520,315	(529,458)	21,982,412	21,452,954	633,415	8,433,946	9,067,361
	TOTAL EXPENSES BEFORE FIT	206,329,689	48,113,530	254,443,219	143,960,976	34,032,149	177,993,125	62,368,713	14,081,381	76,450,094
	NET OPERATING INCOME (LOSS) BEFORE FIT			42,896,085			26,115,943			16,780,142
G-FIT	FEDERAL INCOME TAX			(2,166,879)			(2,707,214)			540,335
G-FIT	DEFERRED FEDERAL INCOME TAX			6,195,614			4,212,757			1,982,857
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(18,454)			(13,672)			(4,782)
	GAS NET OPERATING INCOME (LOSS)			38,885,804			24,624,072			14,261,732

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers - AMA	100.000%	66.283%	33.717%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.347%	29.653%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL 10	Actual Annual Throughput	100.000%	67.773%	32.227%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended May 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	1,015,641	412,164	1,427,805	89,439	297,879	387,318	926,202	114,285	1,040,487
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,007,275	0	3,007,275	1,492,725	0	1,492,725
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	(2,244,928)	0	(2,244,928)	(1,722,871)	0	(1,722,871)	(522,057)	0	(522,057)
4	495329	Amortization Res Decoupling Deferral	2,012,584	0	2,012,584	1,842,750	0	1,842,750	169,834	0	169,834
4	495338	Non-Res Decoupling Deferred Rev	(161,899)	0	(161,899)	78,341	0	78,341	(240,240)	0	(240,240)
4	495339	Amortization Non-Res Decoupling	(656,609)	0	(656,609)	(748,262)	0	(748,262)	91,653	0	91,653
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	4,464,789	412,164	4,876,953	2,546,672	297,879	2,844,551	1,918,117	114,285	2,032,402

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended May 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	136,030,530	0	136,030,530	92,277,536	0	92,277,536	43,752,994	0	43,752,994
1	804001	Pipeline Demand Costs	25,968,470	0	25,968,470	17,939,961	0	17,939,961	8,028,509	0	8,028,509
1	804002	Transport Variable Charges	817,921	0	817,921	565,136	0	565,136	252,785	0	252,785
6	804010	Gas Costs - Fixed Hedge	11,411	0	11,411	7,532	0	7,532	3,879	0	3,879
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	345,404	0	345,404	231,974	0	231,974	113,430	0	113,430
6	804018	Merchandise Processing Fee	114,090	0	114,090	75,956	0	75,956	38,134	0	38,134
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	6,438,810	0	6,438,810	4,273,234	0	4,273,234	2,165,576	0	2,165,576
6	804700	Gas Costs - Offsystem Bookout	433,127	0	433,127	294,478	0	294,478	138,649	0	138,649
6	804711	Gas Costs - Offsystem Bookout Offset	(433,127)	0	(433,127)	(294,478)	0	(294,478)	(138,649)	0	(138,649)
6	804730	Gas Costs - Intracompany LDC Gas	15,278,080	0	15,278,080	10,360,174	0	10,360,174	4,917,906	0	4,917,906
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(25,181,503)	0	(25,181,503)	(16,580,225)	0	(16,580,225)	(8,601,278)	0	(8,601,278)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(4,672,606)	0	(4,672,606)	(4,315,393)	0	(4,315,393)	(357,213)	0	(357,213)
		TOTAL PURCHASED GAS COSTS	155,150,607	0	155,150,607	104,835,885	0	104,835,885	50,314,722	0	50,314,722

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.874%	32.126%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended May 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	281,637	152,041	433,678	225,544	100,777	326,321	56,093	51,264	107,357
99	908600	Public Purpose Tariff Rider Expense Offset	9,302,101	0	9,302,101	7,901,872	0	7,901,872	1,400,229	0	1,400,229
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	37,385	0	37,385	33,809	0	33,809	3,576	0	3,576
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,737,397	152,041	9,889,438	8,277,499	100,777	8,378,276	1,459,898	51,264	1,511,162

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.283%	33.717%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended May 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.87%	52.87%
2	Cost of Debt		5.306%	5.273%
	Total Cost of Debt		2.805%	2.788%
	Total Weighted Cost		2.805%	2.788%
G-APL	Net Rate Base	535,345,528	374,247,225	161,098,303
	Interest Deduction for FIT Calculation	14,989,056	10,497,635	4,491,421
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended May 31, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	297,339,304	204,109,068	93,230,236
G-OPS	Operating & Maintenance Expense	209,326,589	145,470,083	63,856,506
G-OPS	Book Deprec/Amort and Reg Amortizations	28,288,424	18,955,326	9,333,098
G-OTX	Taxes Other than FIT	16,828,206	13,567,716	3,260,490
	Net Operating Income Before FIT	42,896,085	26,115,943	16,780,142
G-INT	Less: Interest Expense	14,989,056	10,497,635	4,491,421
G-OTX	Less: Idaho ITC Deferral & Amortization	298,322	0	298,322
G-SCM	Schedule M Adjustments	(38,523,825)	(28,509,805)	(10,014,020)
	Taxable Net Operating Income	(10,318,474)	(12,891,497)	2,573,023
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,166,879)	(2,707,214)	540,335
G-DTE	Deferred FIT	6,195,614	4,212,757	1,982,857
99	411400 Amortized Investment Tax Credit	(18,454)	(13,672)	(4,782)
	Total FIT/Deferred FIT & ITC	4,010,281	1,491,871	2,518,410
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
 For Twelve Months Ended May 31, 2019
 Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	19,402,137	11,900,010	31,302,147	13,537,069	8,569,233	22,106,302	5,865,068	3,330,777	9,195,845
12	997001	Contributions In Aid of Construction	0	1,281,574	1,281,574	0	892,296	892,296	0	389,278	389,278
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	352,218	352,218	0	245,232	245,232	0	106,986	106,986
99	997010	Deferred Gas Credit and Refunds	(28,710,359)	0	(28,710,359)	(20,899,031)	0	(20,899,031)	(7,811,328)	0	(7,811,328)
12	997016	Redemption Expense Amortization	0	220,961	220,961	0	153,844	153,844	0	67,117	67,117
99	997018	DSM Tariff Rider	40,797	0	40,797	104,059	0	104,059	(63,262)	0	(63,262)
12	997020	FAS87 Current Pension Accrual	0	(74,768)	(74,768)	0	(52,057)	(52,057)	0	(22,711)	(22,711)
12	997027	Customer Uncollectibles	0	91,048	91,048	0	63,392	63,392	0	27,656	27,656
99	997031	Decoupling Mechanism	1,054,264	0	1,054,264	553,455	0	553,455	500,809	0	500,809
12	997032	Interest Rate Swaps	0	574,113	574,113	0	399,726	399,726	0	174,387	174,387
12	997048	AFUDC	0	2,448,737	2,448,737	0	1,704,933	1,704,933	0	743,804	743,804
12	997049	Tax Depreciation	0	(34,965,761)	(34,965,761)	0	(24,344,911)	(24,344,911)	0	(10,620,850)	(10,620,850)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(13,914)	0	(13,914)	(17,490)	0	(17,490)	3,576	0	3,576
12	997080	Book Transportation Depreciation	0	3,458,705	3,458,705	0	2,408,123	2,408,123	0	1,050,582	1,050,582
12	997081	Deferred Compensation	0	72,623	72,623	0	50,564	50,564	0	22,059	22,059
4	997082	Meal Disallowances	0	152,925	152,925	0	110,522	110,522	0	42,403	42,403
12	997083	Paid Time Off	0	(17,140)	(17,140)	0	(11,934)	(11,934)	0	(5,206)	(5,206)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	251,269	0	251,269	251,269	0	251,269	0	0	0
12	997101	Repairs 481 (a)	0	(7,740,540)	(7,740,540)	0	(5,389,351)	(5,389,351)	0	(2,351,189)	(2,351,189)
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	(2,051,698)	0	(2,051,698)	(2,051,698)	0	(2,051,698)	0	0	0
99	997107	MDM System	(1,481,664)	0	(1,481,664)	(1,481,664)	0	(1,481,664)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(1,046,537)	0	(1,046,537)	25,198	0	25,198	(1,071,735)	0	(1,071,735)
99	997109	Tax Reform Amortization	(2,223,960)	0	(2,223,960)	(2,215,275)	0	(2,215,275)	(8,685)	0	(8,685)
99	997110	FISERVE	(531,723)	0	(531,723)	(361,554)	0	(361,554)	(170,169)	0	(170,169)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(171,634)	(171,634)	0	(74,878)	(74,878)
12	997112	AFUDC Equity Tax Flow Through	0	(943,033)	(943,033)	0	(656,587)	(656,587)	0	(286,446)	(286,446)
12	997113	AFUDC Equity CWIP	0	(282,972)	(282,972)	0	(197,019)	(197,019)	0	(85,953)	(85,953)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,364)	(16,364)	0	(7,139)	(7,139)
12	997115	AFUDC Equity DFIR Deferral	426,014	0	426,014	287,849	0	287,849	138,165	0	138,165
TOTAL SCHEDULE M ADJUSTMENTS			(7,975,806)	(23,741,315)	(38,523,825)	(12,267,813)	(16,241,992)	(28,509,805)	(2,514,697)	(7,499,323)	(10,014,020)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers - AMA	100.000%	66.283%	33.717%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.874%	32.126%
G-ALL	11	Book Depreciation	100.000%	69.631%	30.369%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.625%	30.375%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended May 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(362,325)	(252,269)	(110,056)
99	410100	Deferred Federal Income Tax Exp	6,528,112	4,442,620	2,085,492
		SUBTOTAL	6,165,787	4,190,351	1,975,436
12	411100	Deferred Federal Income Tax Expense - Allocated	26,905	18,733	8,172
99	411100	Deferred Federal Income Tax Exp	2,922	3,673	(751)
		SUBTOTAL	29,827	22,406	7,421
		Total Deferred Federal Income Tax Expense	6,195,614	4,212,757	1,982,857

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.625%	30.375%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	452,295	452,295	0	312,536	312,536	0	139,759	139,759
		TOTAL UNDERGROUND STORAGE TAX	0	452,295	452,295	0	312,536	312,536	0	139,759	139,759
		DISTRIBUTION									
99	408110	State Excise Tax	5,257,483	0	5,257,483	5,257,483	0	5,257,483	0	0	0
99	408120	Municipal Occupation & License Tax	5,975,089	0	5,975,089	4,902,986	0	4,902,986	1,072,103	0	1,072,103
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	4,870,776	0	4,870,776	3,094,711	0	3,094,711	1,776,065	0	1,776,065
99	409100	State Income Tax	(25,759)	0	(25,759)	0	0	0	(25,759)	0	(25,759)
99	411410	State Income Tax-ITC Deferred	312,318	0	312,318	0	0	0	312,318	0	312,318
99	411420	State Income Tax-ITC Amortization	(13,996)	0	(13,996)	0	0	0	(13,996)	0	(13,996)
		TOTAL DISTRIBUTION TAX	16,375,911	0	16,375,911	13,255,180	0	13,255,180	3,120,731	0	3,120,731
		TOTAL TAXES OTHER THAN FIT	16,375,911	452,295	16,828,206	13,255,180	312,536	13,567,716	3,120,731	139,759	3,260,490

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 May 31, 2019
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,184,377	3,986,576	1,022,594	1,578,693	2,601,287	779,605	605,684	1,385,289
4	3031XX	Misc Intangible IT Plant (3031XX)	2,610,294	46,819,374	49,429,668	2,600,498	33,837,298	36,437,796	9,796	12,982,076	12,991,872
TOTAL INTANGIBLE PLANT			4,412,493	49,003,751	53,416,244	3,623,092	35,415,991	39,039,083	789,401	13,587,760	14,377,161
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,494	1,279,494	0	909,909	909,909	0	369,585	369,585
1	351XXX	Structures & Improvements	0	2,698,664	2,698,664	0	1,864,777	1,864,777	0	833,887	833,887
1	352XXX	Wells	0	19,399,453	19,399,453	0	13,405,022	13,405,022	0	5,994,431	5,994,431
1	353000	Lines	0	1,044,477	1,044,477	0	721,734	721,734	0	322,743	322,743
1	354000	Compressor Station Equipment	0	12,822,179	12,822,179	0	8,860,126	8,860,126	0	3,962,053	3,962,053
1	355000	Measuring & Regulating Equipment	0	1,492,934	1,492,934	0	1,031,617	1,031,617	0	461,317	461,317
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,774,540	2,774,540	0	1,917,207	1,917,207	0	857,333	857,333
TOTAL UNDERGROUND STORAGE PLANT			0	41,915,453	41,915,453	0	28,989,357	28,989,357	0	12,926,096	12,926,096
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	384,311	0	384,311	276,360	0	276,360	107,951	0	107,951
6	375000	Structures & Improvements	1,168,748	0	1,168,748	751,856	0	751,856	416,892	0	416,892
6	376000	Mains	355,247,884	2,517,066	357,764,950	234,627,563	1,708,433	236,335,996	120,620,321	808,633	121,428,954
6	378000	Measuring & Reg Station Equip-General	6,262,623	26,480	6,289,103	3,934,938	17,973	3,952,911	2,327,685	8,507	2,336,192
6	379000	Measuring & Reg Station Equip-City Gate	6,395,382	0	6,395,382	1,953,429	0	1,953,429	4,441,953	0	4,441,953
6	380000	Services	256,136,323	0	256,136,323	176,461,435	0	176,461,435	79,674,888	0	79,674,888
6	381XXX	Meters	84,633,979	0	84,633,979	58,022,279	0	58,022,279	26,611,700	0	26,611,700
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	3,615,683	0	3,615,683	2,718,650	0	2,718,650	897,033	0	897,033
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			713,933,528	2,543,546	716,477,074	478,810,435	1,726,406	480,536,841	235,123,093	817,140	235,940,233
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,057,391	2,149,952	5,207,343	2,960,646	1,553,813	4,514,459	96,745	596,139	692,884
4	390XXX	Structures & Improvements	18,395,393	24,891,919	43,287,312	16,733,389	17,989,888	34,723,277	1,662,004	6,902,031	8,564,035
4	391XXX	Office Furniture & Equipment	1,361,158	16,076,590	17,437,748	1,343,426	11,618,873	12,962,299	17,732	4,457,717	4,475,449
4	392XXX	Transportation Equipment	12,457,601	3,944,446	16,402,047	9,715,689	2,850,730	12,566,419	2,741,912	1,093,716	3,835,628
4	393000	Stores Equipment	205,551	970,615	1,176,166	158,743	701,483	860,226	46,808	269,132	315,940
4	394000	Tools, Shop & Garage Equipment	2,338,277	6,440,489	8,778,766	1,833,357	4,654,670	6,488,027	504,920	1,785,819	2,290,739

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended May 31, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	18,039	501,471	519,510	18,039	362,423	380,462	0	139,048	139,048
4	396XXX	Power Operated Equipment	3,396,406	1,062,753	4,459,159	2,456,005	768,073	3,224,078	940,401	294,680	1,235,081
4	397XXX	Communications Equipment	3,138,681	13,906,914	17,045,595	1,844,817	10,050,805	11,895,622	1,293,864	3,856,109	5,149,973
4	398000	Miscellaneous Equipment	1,897	105,143	107,040	0	75,989	75,989	1,897	29,154	31,051
		TOTAL GENERAL PLANT	44,370,394	70,050,292	114,420,686	37,064,111	50,626,747	87,690,858	7,306,283	19,423,545	26,729,828
		TOTAL PLANT IN SERVICE	762,716,415	163,513,042	926,229,457	519,497,638	116,758,501	636,256,139	243,218,777	46,754,541	289,973,318
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,299,439)	(16,299,439)	0	(11,262,912)	(11,262,912)	0	(5,036,527)	(5,036,527)
G-ADEP		Distribution Plant	(225,684,983)	(1,789,156)	(227,474,139)	(147,417,402)	(1,214,372)	(148,631,774)	(78,267,581)	(574,784)	(78,842,365)
G-ADEP		General Plant	(11,872,168)	(21,211,047)	(33,083,215)	(8,477,017)	(15,329,647)	(23,806,664)	(3,395,151)	(5,881,400)	(9,276,551)
		TOTAL ACCUMULATED DEPRECIATION	(237,557,151)	(39,299,642)	(276,856,793)	(155,894,419)	(27,806,931)	(183,701,350)	(81,662,732)	(11,492,711)	(93,155,443)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(314,166)	(656,633)	(970,799)	(214,081)	(474,562)	(688,643)	(100,085)	(182,071)	(282,156)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(181,570)	(13,918,915)	(14,100,485)	(174,822)	(10,059,477)	(10,234,299)	(6,748)	(3,859,438)	(3,866,186)
G-AAAMT		Underground Storage	0	(70,195)	(70,195)	0	(48,505)	(48,505)	0	(21,690)	(21,690)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(495,736)	(14,645,743)	(15,141,479)	(388,903)	(10,582,544)	(10,971,447)	(106,833)	(4,063,199)	(4,170,032)
		TOTAL ACCUMULATED DEPR/AMORT	(238,052,887)	(53,945,385)	(291,998,272)	(156,283,322)	(38,389,475)	(194,672,797)	(81,769,565)	(15,555,910)	(97,325,475)
		NET GAS UTILITY PLANT before DFIT	524,663,528	109,567,657	634,231,185	363,214,316	78,369,026	441,583,342	161,449,212	31,198,631	192,647,843
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,843,858)	(109,843,858)	0	(76,478,786)	(76,478,786)	0	(33,365,072)	(33,365,072)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,200,738)	(18,200,738)	0	(13,149,570)	(13,149,570)	0	(5,051,168)	(5,051,168)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(110,365)	(110,365)	0	(79,763)	(79,763)	0	(30,602)	(30,602)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(51,897)	(51,897)	0	(37,507)	(37,507)	0	(14,390)	(14,390)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(390,996)	(390,996)	0	(272,231)	(272,231)	0	(118,765)	(118,765)
		TOTAL ACCUMULATED DFIT	0	(128,597,854)	(128,597,854)	0	(90,017,857)	(90,017,857)	0	(38,579,997)	(38,579,997)
		NET GAS UTILITY PLANT	524,663,528	(19,030,197)	505,633,331	363,214,316	(11,648,831)	351,565,485	161,449,212	(7,381,366)	154,067,846

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%	67.874%	32.126%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.625%	30.375%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended May 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	524,663,528	(19,030,197)	505,633,331	363,214,316	(11,648,831)	351,565,485	161,449,212	(7,381,366)	154,067,846
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	85,252	25,257	110,509	78,187	18,254	96,441	7,065	7,003	14,068
4	182318 Accumulated Amortization - AFUDC	(2,211)	(1,642)	(3,853)	(2,178)	(1,186)	(3,364)	(33)	(456)	(489)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100 Gas Inventory--Jackson Prairie	0	7,312,656	7,312,656	0	5,053,045	5,053,045	0	2,259,611	2,259,611
4	252000 Customer Advances	(3,087)	(4)	(3,091)	0	(3)	(3)	(3,087)	(1)	(3,088)
99	235199 Customer Deposits	(560,868)	0	(560,868)	(560,868)	0	(560,868)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	(89,990)	0	(89,990)	(75,288)	0	(75,288)	(14,702)	0	(14,702)
99	182302 WA Excess Nat Gas Line Extension	9,512,807	0	9,512,807	9,512,807	0	9,512,807	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,997,689)	0	(1,997,689)	(1,997,689)	0	(1,997,689)	0	0	0
C-WKC	Working Capital	9,700,652	0	9,700,652	6,696,494	0	6,696,494	3,004,158	0	3,004,158
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,644,866	13,067,331	29,712,197	13,651,465	9,030,275	22,681,740	2,993,401	4,037,056	7,030,457
	NET RATE BASE	541,308,394	(5,962,866)	535,345,528	376,865,781	(2,618,556)	374,247,225	164,442,613	(3,344,310)	161,098,303

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended May 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)	7,442,669	7,442,669												
	Steam (ED-ID)	701,132	701,132												
	Steam (ED-WA)	679,543	679,543												
	Hydro (ED-AN)	12,610,506	12,610,506												
	Other (ED-AN)	9,991,757	9,991,757												
	Total Electric Production	31,425,607	31,425,607												
Electric Transmission															
	ED-AN	13,385,829	13,385,829												
	ED-ID	163,227	163,227												
	ED-WA	84,054	84,054												
	Total Electric Transmission	13,633,110	13,633,110												
Electric Distribution															
	ED-AN	60,224	60,224												
	ED-ID	17,688,008	17,688,008												
	ED-WA	32,336,964	32,336,964												
	Total Electric Distribution	50,085,196	50,085,196												
Gas Underground Storage															
1	GD-AN	897,906		897,906		897,906	897,906		620,453	620,453		277,453	277,453		
	GD-OR	137,583			137,583										
	Total Gas Underground Storage	1,035,489		897,906	137,583		897,906	897,906	620,453	620,453		277,453	277,453		
Gas Distribution															
6	GD-AN	60,461		60,461					41,037	41,037		19,424	19,424		
	GD-ID	5,739,056		5,739,056		5,739,056	5,739,056				5,739,056		5,739,056		
	GD-WA	12,001,528		12,001,528		12,001,528	12,001,528	12,001,528		12,001,528					
	GD-OR	8,092,193			8,092,193										
	Total Gas Distribution	25,893,238		17,801,045	8,092,193		17,740,584	60,461	17,801,045	12,001,528	41,037	12,042,565	5,739,056	19,424	5,758,480
General Plant															
	ED-AN	2,392,115	2,392,115												
	ED-ID	294,795	294,795												
	ED-WA	592,806	592,806												
7,4	CD-AA	22,098,351	15,596,574	4,533,035	1,968,742			4,533,035	4,533,035	3,276,115	3,276,115	1,256,920	1,256,920		
9,4	CD-AN	1,029,603	801,783	227,820				227,820	227,820	164,650	164,650	63,170	63,170		
9	CD-ID	370,557	288,564	81,993			81,993	81,993			81,993		81,993		
9	CD-WA	1,155,040	899,464	255,576			255,576	255,576	255,576		255,576				
8,4	GD-AA	372,286		259,766	112,520			259,766	259,766	187,738	187,738	72,028	72,028		
4	GD-AN	29,590		29,590			29,590	29,590	21,385	21,385		8,205	8,205		
	GD-ID	27,336		27,336			27,336	27,336			27,336		27,336		
	GD-WA	731,982		731,982			731,982	731,982	731,982		731,982				
	GD-OR	195,741			195,741										
	Total General Plant	29,290,202	20,866,101	6,147,098	2,277,003		1,096,887	5,050,211	6,147,098	987,558	3,649,888	4,637,446	109,329	1,400,323	1,509,652

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Total Depreciation Expense	151,362,842	116,010,014	24,846,049	10,506,779	18,837,471	6,008,578	24,846,049	12,989,086	4,311,378	17,300,464	5,848,385	1,697,200	7,545,585
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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	67.874%	32.126%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,814	234,814												
Total Production/Transmission		1,153,214	1,153,214												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	6,108	6,108												
Total Distribution		30,261	30,261												
General Plant - 303000															
7,4	CD-AA	695,960	491,195	142,762	62,003		142,762	142,762		103,177	103,177		39,585	39,585	
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		753,561	498,771	184,719	70,071		39,804	144,915	184,719	24,862	104,733	129,595	14,942	40,182	55,124
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	27,515,066	19,419,584	5,644,165	2,451,317		5,644,165	5,644,165		4,079,151	4,079,151		1,565,014	1,565,014	
9,4	CD-AN	41,020	31,943	9,077			9,077	9,077		6,560	6,560		2,517	2,517	
9,4	CD-ID	7,872	6,130	1,742			1,742	1,742				1,742		1,742	
9,4	CD-WA	2,364,177	1,841,056	523,121			523,121	523,121	523,121		523,121			0	
	ED-AN	2,465,583	2,465,583												
	ED-ID	0	0												
	ED-WA	456,952	456,952												
8,4	GD-AA	133,598		93,219	40,379		93,219	93,219		67,371	67,371		25,848	25,848	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		32,984,268	24,221,248	6,271,324	2,491,696		524,863	5,746,461	6,271,324	523,121	4,153,082	4,676,203	1,742	1,593,379	1,595,121
Gas Underground Storage															
1	GD-AN	57		57			57	57		39	39		18	18	
Total Gas Underground Storage		57		57			57	57		39	39		18	18	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	47,919	47,919												
	GD-OR	0			0										
Total General Plant- 390200, 396200		47,919	47,919	0	0		0	0		0	0		0	0	
Total Amortization Expense		34,969,280	25,951,413	6,456,100	2,561,767		564,667	5,891,433	6,456,100	547,983	4,257,854	4,805,837	16,684	1,633,579	1,650,263

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended May 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)	(275,381,297)	(275,381,297)											
	Steam (ED-ID)	(10,327,338)	(10,327,338)											
	Steam (ED-WA)	(19,423,262)	(19,423,262)											
	Hydro (ED-AN)	(135,431,249)	(135,431,249)											
	Other (ED-AN)	(127,700,136)	(127,700,136)											
Total Electric Production	(568,263,282)	(568,263,282)												
Electric Transmission														
	ED-AN	(214,986,308)	(214,986,308)											
	ED-ID	(999,892)	(999,892)											
	ED-WA	(1,867,150)	(1,867,150)											
Total Electric Transmission	(217,853,350)	(217,853,350)												
Electric Distribution														
	ED-AN	(178,300)	(178,300)											
	ED-ID	(216,601,106)	(216,601,106)											
	ED-WA	(346,980,227)	(346,980,227)											
Total Electric Distribution	(563,759,633)	(563,759,633)												
Gas Underground Storage														
1	GD-AN	(16,299,439)		(16,299,439)		(16,299,439)	(16,299,439)		(11,262,912)	(11,262,912)		(5,036,527)	(5,036,527)	
	GD-OR	(1,147,265)		(1,147,265)										
Total Gas Underground Storage	(17,446,704)		(16,299,439)	(1,147,265)		(16,299,439)	(16,299,439)		(11,262,912)	(11,262,912)		(5,036,527)	(5,036,527)	
Gas Distribution														
6	GD-AN	(1,789,156)		(1,789,156)		(1,789,156)	(1,789,156)		(1,214,372)	(1,214,372)		(574,784)	(574,784)	
	GD-ID	(78,267,581)		(78,267,581)		(78,267,581)	(78,267,581)				(78,267,581)		(78,267,581)	
	GD-WA	(147,417,402)		(147,417,402)		(147,417,402)	(147,417,402)	(147,417,402)		(147,417,402)				
	GD-OR	(111,559,912)		(111,559,912)										
Total Gas Distribution	(339,034,051)		(227,474,139)	(111,559,912)		(225,684,983)	(1,789,156)	(227,474,139)	(147,417,402)	(1,214,372)	(148,631,774)	(78,267,581)	(574,784)	(78,842,365)
General Plant														
	ED-AN	(46,107,553)	(46,107,553)											
	ED-ID	(10,755,897)	(10,755,897)											
	ED-WA	(20,595,771)	(20,595,771)											
7,4	CD-AA	(66,774,584)	(47,128,165)	(13,697,471)	(5,948,948)	(13,697,471)	(13,697,471)		(9,899,436)	(9,899,436)		(3,798,035)	(3,798,035)	
9,4	CD-AN	(12,881,489)	(10,031,202)	(2,850,287)		(2,850,287)	(2,850,287)		(2,059,959)	(2,059,959)		(790,328)	(790,328)	
9	CD-ID	(6,206,906)	(4,833,504)	(1,373,402)		(1,373,402)	(1,373,402)				(1,373,402)		(1,373,402)	
9	CD-WA	(4,642,707)	(3,615,415)	(1,027,292)		(1,027,292)	(1,027,292)	(1,027,292)		(1,027,292)				
8,4	GD-AA	(2,244,606)		(1,566,196)	(678,410)	(1,566,196)	(1,566,196)		(1,131,921)	(1,131,921)		(434,275)	(434,275)	
4	GD-AN	(3,097,093)		(3,097,093)		(3,097,093)	(3,097,093)		(2,238,331)	(2,238,331)		(858,762)	(858,762)	
	GD-ID	(2,021,749)		(2,021,749)		(2,021,749)	(2,021,749)				(2,021,749)		(2,021,749)	
	GD-WA	(7,449,725)		(7,449,725)		(7,449,725)	(7,449,725)	(7,449,725)		(7,449,725)				
	GD-OR	(4,648,523)		(4,648,523)										
Total General Plant	(187,426,603)	(143,067,507)	(33,083,215)	(11,275,881)		(11,872,168)	(21,211,047)	(33,083,215)	(8,477,017)	(15,329,647)	(23,806,664)	(3,395,151)	(5,881,400)	(9,276,551)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Total Accumulated Depreciation (1,893,783,623) (1,492,943,772) (276,856,793) (123,983,058) (237,557,151) (39,299,642) (276,856,793) (155,894,419) (27,806,931) (183,701,350) (81,662,732) (11,492,711) (93,155,443)

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	67.874%	32.126%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended May 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	(11,901,621)	(11,901,621)											
Misc Intangible Plt (303000)	ED-AN	(1,829,418)	(1,829,418)											
Total Production/Transmission		(13,731,039)	(13,731,039)											
Distribution														
Franchises (302000)	ED-WA	(215,682)	(215,682)											
Misc Intangible Plt (303000)	ED-WA	(42,194)	(42,194)											
Total Distribution		(257,876)	(257,876)											
General Plant - 303000														
7,4	CD-AA	(3,087,057)	(2,178,783)	(633,248)	(275,026)		(633,248)	(633,248)		(457,661)	(457,661)		(175,587)	(175,587)
9,4	CD-AN	(105,686)	(82,301)	(23,385)			(23,385)	(23,385)		(16,901)	(16,901)		(6,484)	(6,484)
	GD-ID	(100,085)		(100,085)			(100,085)	(100,085)				(100,085)		(100,085)
	GD-WA	(214,081)		(214,081)			(214,081)	(214,081)	(214,081)		(214,081)			
	GD-OR	(96,082)			(96,082)									
Total General Plant - 303000		(3,602,991)	(2,261,084)	(970,799)	(371,108)	(314,166)	(656,633)	(970,799)	(214,081)	(474,562)	(688,643)	(100,085)	(182,071)	(282,156)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(66,113,834)	(46,661,823)	(13,561,931)	(5,890,080)		(13,561,931)	(13,561,931)		(9,801,478)	(9,801,478)		(3,760,453)	(3,760,453)
9,4	CD-AN	(29,053)	(22,624)	(6,429)			(6,429)	(6,429)		(4,646)	(4,646)		(1,783)	(1,783)
9	CD-ID	(30,495)	(23,747)	(6,748)			(6,748)	(6,748)				(6,748)		(6,748)
9	CD-WA	(790,086)	(615,264)	(174,822)			(174,822)	(174,822)	(174,822)		(174,822)		0	0
	ED-AN	(3,848,002)	(3,848,002)											
	ED-ID	0	0											
	ED-WA	(2,293,052)	(2,293,052)											
8,4	GD-AA	(502,400)		(350,555)	(151,845)		(350,555)	(350,555)		(253,353)	(253,353)		(97,202)	(97,202)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(73,606,922)	(53,464,512)	(14,100,485)	(6,041,925)	(181,570)	(13,918,915)	(14,100,485)	(174,822)	(10,059,477)	(10,234,299)	(6,748)	(3,859,438)	(3,866,186)
Gas Underground Storage														
1	GD-AN	(70,195)		(70,195)			(70,195)	(70,195)		(48,505)	(48,505)		(21,690)	(21,690)
Total Gas Underground Storage		(70,195)		(70,195)			(70,195)	(70,195)		(48,505)	(48,505)		(21,690)	(21,690)
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0		0			
4	ED-AN	(140,942)	(140,942)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(140,942)	(140,942)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(91,409,965)	(69,855,453)	(15,141,479)	(6,413,033)	(495,736)	(14,645,743)	(15,141,479)	(388,903)	(10,582,544)	(10,971,447)	(106,833)	(4,063,199)	(4,170,032)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	497,864	112,811	362,279	22,774	497,864	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,757,690	0	0	0	0	2,757,690	0	0	2,757,690	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9		CD-WA / ID / AN	1,859,094	714,277	340,480	392,975	1,447,732	202,956	96,745	111,661	411,362	0	0	0
		TOTAL ACCOUNT	15,899,773	827,088	702,759	7,428,789	8,958,636	2,960,646	96,745	2,149,952	5,207,343	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,308,410	1,109,104	2,554,799	4,644,507	8,308,410	0	0	0	0	0	0	0
99		GD-WA / ID / AN	14,674,960	0	0	0	0	14,674,960	0	0	14,674,960	0	0	0
99		GD-OR / AS	3,742,190	0	0	0	0	0	0	0	0	3,742,190	0	3,742,190
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	109,876,531	0	0	77,548,658	77,548,658	0	0	22,538,973	22,538,973	0	9,788,900	9,788,900
9		CD-WA / ID / AN	27,447,823	7,244,363	5,849,201	8,280,879	21,374,443	2,058,429	1,662,004	2,352,947	6,073,380	0	0	0
		TOTAL ACCOUNT	164,049,914	8,353,467	8,404,000	90,474,044	107,231,511	16,733,389	1,662,004	24,891,920	43,287,313	3,742,190	9,788,900	13,531,090
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,600,516	570,024	0	2,030,492	2,600,516	0	0	0	0	0	0	0
99		GD-WA / ID / AN	516,560	0	0	0	0	516,560	0	0	516,560	0	0	0
99		GD-OR / AS	222	0	0	0	0	0	0	0	0	222	0	222
8		GD-AA	351,113	0	0	0	0	0	0	244,993	244,993	0	106,120	106,120
7		CD-AA	77,007,790	0	0	54,350,558	54,350,558	0	0	15,796,608	15,796,608	0	6,860,624	6,860,624
9		CD-WA / ID / AN	3,975,174	2,910,042	62,407	123,138	3,095,587	826,866	17,732	34,989	879,587	0	0	0
		TOTAL ACCOUNT	84,451,375	3,480,066	62,407	56,504,188	60,046,661	1,343,426	17,732	16,076,590	17,437,748	222	6,966,744	6,966,966
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	45,887,343	21,991,307	9,314,277	14,581,759	45,887,343	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,450,679	0	0	0	0	9,153,487	2,522,987	1,774,205	13,450,679	0	0	0
99		GD-OR / AS	3,826,021	0	0	0	0	0	0	0	0	3,826,021	0	3,826,021
8		GD-AA	32,926	0	0	0	0	0	0	22,974	22,974	0	9,952	9,952
7		CD-AA	7,285,010	0	0	5,141,614	5,141,614	0	0	1,494,374	1,494,374	0	649,022	649,022
9		CD-WA / ID / AN	6,480,860	1,978,596	770,477	2,297,767	5,046,840	562,203	218,925	652,892	1,434,020	0	0	0
		TOTAL ACCOUNT	76,962,839	23,969,903	10,084,754	22,021,140	56,075,797	9,715,690	2,741,912	3,944,445	16,402,047	3,826,021	658,974	4,484,995

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended May 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
	393000	Stores Equipment											
99		ED-WA / ID / AN	393,534	6,906	9,481	377,147	393,534	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	4,917,102	248,408	164,735	3,415,952	3,829,095	70,583	46,808	970,616	1,088,007	0	0
		TOTAL ACCOUNT	5,423,438	255,314	174,216	3,793,099	4,222,629	158,743	46,808	970,616	1,176,167	24,642	24,642
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	5,345,523	743,985	222,840	4,378,698	5,345,523	0	0	0	0	0	0
99		GD-WA / ID / AN	2,491,568	0	0	0	0	1,830,217	289,911	371,440	2,491,568	0	0
99		GD-OR / AS	863,161	0	0	0	0	0	0	0	863,161	0	863,161
8		GD-AA	4,755,310	0	0	0	0	0	0	3,318,065	3,318,065	0	1,437,245
7		CD-AA	13,221,042	0	0	9,331,147	9,331,147	0	0	2,712,032	2,712,032	0	1,177,863
9		CD-WA / ID / AN	1,161,927	11,049	756,695	137,084	904,828	3,139	215,009	38,951	257,099	0	0
		TOTAL ACCOUNT	27,838,531	755,034	979,535	13,846,929	15,581,498	1,833,356	504,920	6,440,488	8,778,764	863,161	2,615,108
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,398,984	327,765	14,853	1,056,366	1,398,984	0	0	0	0	0	0
99		GD-WA / ID / AN	112,020	0	0	0	0	18,039	0	93,981	112,020	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	177,753	0	0	0	0	0	0	124,029	124,029	0	53,724
7		CD-AA	1,380,368	0	0	974,236	974,236	0	0	283,155	283,155	0	122,977
9		CD-WA / ID / AN	1,383	0	0	1,077	1,077	0	0	306	306	0	0
		TOTAL ACCOUNT	3,111,425	327,765	14,853	2,031,679	2,374,297	18,039	0	501,471	519,510	40,917	176,701

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended May 31, 2019 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,246,354	14,233,962	9,492,189	8,520,203	32,246,354	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,347,604	252,374	326,303	470,742	1,049,419	71,710	92,717	133,758	298,185	0	0	
		TOTAL ACCOUNT	38,218,840	14,486,336	9,818,492	9,363,935	33,668,763	2,456,005	940,402	1,062,754	4,459,161	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,711,512	12,212,952	7,042,010	44,456,550	63,711,512	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,224,731	0	0	0	0	767,337	457,394	0	1,224,731	0	0	
99		GD-OR / AS	1,185,831	0	0	0	0	0	0	0	0	1,185,831	0	
8		GD-AA	1,076,188	0	0	0	0	0	0	750,921	750,921	0	325,267	
7		CD-AA	53,846,062	0	0	38,003,473	38,003,473	0	0	11,045,443	11,045,443	0	4,797,146	
9		CD-WA / ID / AN	18,188,192	3,792,048	2,943,845	7,427,798	14,163,691	1,077,481	836,470	2,110,550	4,024,501	0	0	
		TOTAL ACCOUNT	139,232,516	16,005,000	9,985,855	89,887,821	115,878,676	1,844,818	1,293,864	13,906,914	17,045,596	1,185,831	5,122,413	6,308,244
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	167,608	0	6,846	160,762	167,608	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	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	512,564	0	0	361,758	361,758	0	0	105,142	105,142	0	45,664	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	691,112	0	13,522	522,520	536,042	0	1,897	105,142	107,039	2,367	45,664	48,031
		TOTAL GENERAL PLANT	555,993,604	68,459,973	40,240,393	295,987,985	404,688,351	37,064,112	7,306,284	70,050,292	114,420,688	10,577,729	26,306,836	36,884,565

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended May 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	10,776,058	333,027	0	10,443,031	10,776,058	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,439,414	0	0	7,367,930	7,367,930	0	0	2,141,437	2,141,437	0	930,047	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	23,637,852	333,027	0	17,962,080	18,295,107	1,022,594	779,605	2,184,376	3,986,575	426,123	930,047	1,356,170
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,819,844	2,562,966	0	12,256,878	14,819,844	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	676,498	0	0	0	0	0	0	472,033	472,033	0	204,465	
7		CD-AA	90,875,297	0	0	64,137,967	64,137,967	0	0	18,641,250	18,641,250	0	8,096,080	
9		CD-WA / ID / AN	247,951	0	34,475	158,612	193,087	0	9,796	45,068	54,864	0	0	
		TOTAL ACCOUNT	106,619,590	2,562,966	34,475	76,553,457	79,150,898	0	9,796	19,158,351	19,168,147	0	8,300,545	8,300,545
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,756,551	0	0	1,239,739	1,239,739	0	0	360,321	360,321	0	156,491	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,756,551	0	0	1,239,739	1,239,739	0	0	360,321	360,321	0	156,491	156,491
	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-12A
For Twelve Months Ended May 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	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	1,929,046	0	0	1,361,482	1,361,482	0	0	395,705	395,705	0	171,859	171,859	0
9		CD-WA / ID / AN	11,752,602	9,152,104	0	0	9,152,104	2,600,498	0	0	2,600,498	0	0	0	0
		TOTAL ACCOUNT	13,681,648	9,152,104	0	1,361,482	10,513,586	2,600,498	0	395,705	2,996,203	0	171,859	171,859	0
		TOTAL	276,856,354	12,048,097	34,475	189,687,366	201,769,938	3,623,092	789,401	49,003,750	53,416,243	426,123	21,244,050	21,670,173	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended May 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	(87,905,065)	(62,041,637)	(18,031,966)	(7,831,462)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(762,744)	(593,972)	(168,772)	0
7	282919 CD-AA	(538,026)	(379,728)	(110,365)	(47,933)
7	283750 CD-AA	(252,995)	(178,559)	(51,897)	(22,539)
	Total	(89,458,830)	(63,193,896)	(18,363,000)	(7,901,934)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended May 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,454,704	3,454,704	0	0	0	0	3,454,704
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	848	848	0	0	0	0	848
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,357)	(2,357)	0	0	0	0	(2,357)
7/4	154560 Supply Chain Invoice Price Variance	0	0	16	16	0	0	0	0	16
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	55,442,950	26,754,146	0	82,197,096	48,746,456	23,749,988	6,696,494	3,004,158	0
	TOTAL	55,442,950	26,754,146	3,453,211	85,650,307	48,746,456	23,749,988	6,696,494	3,004,158	3,453,211

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						