

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	39,041,786	24,751,341	14,290,445
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	39,041,786	24,751,341	14,290,445
G-APL	Gas Net Adjusted Rate Base	561,863,091	394,586,322	167,276,769
	<b>RATE OF RETURN</b>	<b>6.949%</b>	<b>6.273%</b>	<b>8.543%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2019  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	<b>100.000%</b>	<b>69.100%</b>	<b>30.900%</b>
2	Input	Number of Customers Percent	5-01-2019 thru 05-31-2019	255,666 <b>100.000%</b>	170,045 <b>66.511%</b>	85,621 <b>33.489%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2018 thru 05-31-2019	13,265,813 <b>100.000%</b>	9,332,079 <b>70.347%</b>	3,933,734 <b>29.653%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accounts 798 - 894		4,976,293	3,421,869	1,554,424
		Direct O & M Accounts 901 - 935		10,391,738	8,569,375	1,822,363
		Total		15,368,031	11,991,244	3,376,787
		Percentage		100.000%	78.027%	21.973%
		Direct Labor				
		Amount: Accounts 798 - 894		7,977,177	5,722,304	2,254,873
		Amount: Accounts 901 - 935		2,872,683	2,443,037	429,646
		Total		10,849,860	8,165,341	2,684,519
		Percentage		100.000%	75.258%	24.742%
		Total Number of Customers		251,894	167,009	84,885
		Percentage		100.000%	66.301%	33.699%
		Total Direct Plant		520,318,197	361,630,154	158,688,043
		Percentage		100.000%	69.502%	30.498%
4		Total Four Factor Allocators Percent		400.000%	289.088%	110.912%
				<b>100.000%</b>	<b>72.272%</b>	<b>27.728%</b>
6	Input	Actual Therms Purchased Percent	06-01-2018 thru 05-31-2019	287,702,646 <b>100.000%</b>	195,274,338 <b>67.874%</b>	92,428,308 <b>32.126%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2019  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2019  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2019  
Ending Balance 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
	<b>Total</b>		<b>123,623,246</b>	<b>105,813,787</b>	<b>17,809,459</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>85.594%</b>	<b>14.406%</b>	<b>0.000%</b>
	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
	<b>Total</b>		<b>75,034,141</b>	<b>61,719,837</b>	<b>13,314,304</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>82.256%</b>	<b>17.744%</b>	<b>0.000%</b>
	Number of Customers at		639,556	387,662	251,894	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.614%</b>	<b>39.386%</b>	<b>0.000%</b>
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	<b>Percentage</b>		<b>100.000%</b>	<b>83.030%</b>	<b>16.970%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>311.494%</b>	<b>88.506%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.874%</b>	<b>22.126%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	264,649,139	179,359,843	85,289,296	
			<b>100.000%</b>	<b>67.773%</b>	<b>32.227%</b>	
11	Book Depreciation Percent	06-01-2018 thru 05-31-2019	24,846,048	17,300,464	7,545,584	
			<b>100.000%</b>	<b>69.631%</b>	<b>30.369%</b>	
12	Net Gas Plant (before ADFIT) Percent	5-01-2019 thru 05-31-2019	667,130,692	466,320,722	200,809,970	
			<b>100.000%</b>	<b>69.899%</b>	<b>30.101%</b>	
13	G-PLT Net Gas General Plant Percent	5-01-2019 thru 05-31-2019	88,605,951	70,965,540	17,640,411	
			<b>100.000%</b>	<b>80.091%</b>	<b>19.909%</b>	
14	Net Allocated Schedule M's Percent	06-01-2018 thru 05-31-2019	-23,727,211	-16,329,875	-7,397,336	
			<b>100.000%</b>	<b>68.823%</b>	<b>31.177%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
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
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>195,292,943</b>	<b>0</b>	<b>195,292,943</b>	<b>134,899,097</b>	<b>0</b>	<b>134,899,097</b>	<b>60,393,846</b>	<b>0</b>	<b>60,393,846</b>
	<b>OTHER OPERATING REVENUES:</b>									
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)
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>101,634,197</b>	<b>412,164</b>	<b>102,046,361</b>	<b>68,912,092</b>	<b>297,879</b>	<b>69,209,971</b>	<b>32,722,105</b>	<b>114,285</b>	<b>32,836,390</b>
	<b>TOTAL GAS REVENUES</b>	<b>296,927,140</b>	<b>412,164</b>	<b>297,339,304</b>	<b>203,811,189</b>	<b>297,879</b>	<b>204,109,068</b>	<b>93,115,951</b>	<b>114,285</b>	<b>93,230,236</b>
	<b>PRODUCTION EXPENSES:</b>									
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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>145,884,195</b>	<b>1,289,007</b>	<b>147,173,202</b>	<b>98,854,053</b>	<b>873,599</b>	<b>99,727,652</b>	<b>47,030,142</b>	<b>415,408</b>	<b>47,445,550</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,507,168</b>	<b>2,507,168</b>	<b>0</b>	<b>1,732,453</b>	<b>1,732,453</b>	<b>0</b>	<b>774,715</b>	<b>774,715</b>
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

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For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,350,258	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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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
3	870000	Supervision & Engineering	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
	<b>MAINTENANCE</b>										
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
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>13,265,812</b>	<b>4,692,156</b>	<b>17,957,968</b>	<b>9,332,079</b>	<b>3,300,791</b>	<b>12,632,870</b>	<b>3,933,733</b>	<b>1,391,365</b>	<b>5,325,098</b>
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
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>34,116,495</b>	<b>60,461</b>	<b>34,176,956</b>	<b>25,256,708</b>	<b>41,037</b>	<b>25,297,745</b>	<b>8,859,787</b>	<b>19,424</b>	<b>8,879,211</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>47,382,307</b>	<b>4,752,617</b>	<b>52,134,924</b>	<b>34,588,787</b>	<b>3,341,828</b>	<b>37,930,615</b>	<b>12,793,520</b>	<b>1,410,789</b>	<b>14,204,309</b>



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For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	115,230	115,230	0	76,641	76,641	0	38,589	38,589
2	902000	Meter Reading Expenses	1,892,776	97,394	1,990,170	1,780,246	64,778	1,845,024	112,530	32,616	145,146
2	903XXX	Customer Records & Collection Expenses	1,525,250	4,915,530	6,440,780	1,062,611	3,269,368	4,331,979	462,639	1,646,162	2,108,801
2	904000	Uncollectible Accounts	(213,856)	1,358,058	1,144,202	(90,338)	903,258	812,920	(123,518)	454,800	331,282
2	905000	Misc Customer Accounts	0	142,501	142,501	0	94,779	94,779	0	47,722	47,722
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>3,204,170</b>	<b>6,628,713</b>	<b>9,832,883</b>	<b>2,752,519</b>	<b>4,408,824</b>	<b>7,161,343</b>	<b>451,651</b>	<b>2,219,889</b>	<b>2,671,540</b>	
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	9,737,397	152,041	9,889,438	8,277,499	101,124	8,378,623	1,459,898	50,917	1,510,815
2	909000	Advertising	17,663	777,405	795,068	17,576	517,060	534,636	87	260,345	260,432
2	910000	Misc Customer Service & Info Exp	0	239,962	239,962	0	159,601	159,601	0	80,361	80,361
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>9,755,060</b>	<b>1,169,408</b>	<b>10,924,468</b>	<b>8,295,075</b>	<b>777,785</b>	<b>9,072,860</b>	<b>1,459,985</b>	<b>391,623</b>	<b>1,851,608</b>	
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>		<b>1,459,889</b>	<b>19,471,010</b>	<b>20,930,899</b>	<b>1,088,595</b>	<b>14,072,090</b>	<b>15,160,685</b>	<b>371,294</b>	<b>5,398,920</b>	<b>5,770,214</b>	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,096,887	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	2,629	7,434	73	1,132	1,205
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
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>(1,355,932)</b>	<b>10,945,348</b>	<b>9,589,416</b>	<b>(1,618,053)</b>	<b>7,910,332</b>	<b>6,292,279</b>	<b>262,121</b>	<b>3,035,016</b>	<b>3,297,137</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>103,957</b>	<b>30,416,358</b>	<b>30,520,315</b>	<b>(529,458)</b>	<b>21,982,422</b>	<b>21,452,964</b>	<b>633,415</b>	<b>8,433,936</b>	<b>9,067,351</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>206,329,689</b>	<b>48,113,529</b>	<b>254,443,218</b>	<b>143,960,976</b>	<b>34,049,939</b>	<b>178,010,915</b>	<b>62,368,713</b>	<b>14,063,590</b>	<b>76,432,303</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>42,896,086</b>			<b>26,098,153</b>			<b>16,797,933</b>
G-FIT	FEDERAL INCOME TAX			(2,322,861)			(2,851,354)			528,493
G-FIT	DEFERRED FEDERAL INCOME TAX			6,195,615			4,211,838			1,983,777
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(18,454)			(13,672)			(4,782)
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>39,041,786</b>			<b>24,751,341</b>			<b>14,290,445</b>

ALLOCATION RATIOS:

Account	Description	System	Washington	Idaho
G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers	100.000%	66.511%	33.489%
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	1,015,641	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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>4,464,789</b>	<b>412,164</b>	<b>4,876,953</b>	<b>2,546,672</b>	<b>297,879</b>	<b>2,844,551</b>	<b>1,918,117</b>	<b>114,285</b>	<b>2,032,402</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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)
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>155,150,607</b>	<b>0</b>	<b>155,150,607</b>	<b>104,835,885</b>	<b>0</b>	<b>104,835,885</b>	<b>50,314,722</b>	<b>0</b>	<b>50,314,722</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	281,637	152,041	433,678	225,544	101,124	326,668	56,093	50,917	107,010
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	101,124	8,378,623	1,459,898	50,917	1,510,815

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.511%	33.489%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended May 31, 2019 Ending Balance 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	561,863,091	394,586,322	167,276,769
	Interest Deduction for FIT Calculation	15,731,822	11,068,146	4,663,676
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended May 31, 2019				
Ending Balance 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	209,326,588	145,487,863	63,838,725
G-OPS	Book Deprec/Amort and Reg Amortizations	28,288,424	18,955,336	9,333,088
G-OTX	Taxes Other than FIT	16,828,206	13,567,716	3,260,490
	Net Operating Income Before FIT	42,896,086	26,098,153	16,797,933
G-INT	Less: Interest Expense	15,731,822	11,068,146	4,663,676
G-OTX	Less: Idaho ITC Deferral & Amortization	298,322	0	298,322
G-SCM	Schedule M Adjustments	(38,523,827)	(28,607,881)	(9,915,946)
	Taxable Net Operating Income	(11,061,241)	(13,577,874)	2,516,633
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,322,861)	(2,851,354)	528,493
G-DTE	Deferred FIT	6,195,615	4,211,838	1,983,777
99	411400 Amortized Investment Tax Credit	(18,454)	(13,672)	(4,782)
	Total FIT/Deferred FIT & ITC	3,854,300	1,346,812	2,507,488
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  
Ending Balance Basis

Report ID:  
**G-SCM-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	19,402,137	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	1,281,575	1,281,575	0	895,808	895,808	0	385,767	385,767
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	246,197	246,197	0	106,021	106,021
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	220,960	220,960	0	154,449	154,449	0	66,511	66,511
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	(52,262)	(52,262)	0	(22,506)	(22,506)
12	997027	Customer Uncollectibles	0	91,047	91,047	0	63,641	63,641	0	27,406	27,406
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	401,299	401,299	0	172,814	172,814
12	997048	AFUDC	0	2,448,736	2,448,736	0	1,711,642	1,711,642	0	737,094	737,094
12	997049	Tax Depreciation	0	(34,965,761)	(34,965,761)	0	(24,440,717)	(24,440,717)	0	(10,525,044)	(10,525,044)
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	2,417,600	2,417,600	0	1,041,105	1,041,105
12	997081	Deferred Compensation	0	72,623	72,623	0	50,763	50,763	0	21,860	21,860
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	(11,981)	(11,981)	0	(5,159)	(5,159)
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	(5,410,560)	(5,410,560)	0	(2,329,980)	(2,329,980)
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	(172,309)	(172,309)	0	(74,203)	(74,203)
12	997112	AFUDC Equity Tax Flow Through	0	(943,034)	(943,034)	0	(659,171)	(659,171)	0	(283,863)	(283,863)
12	997113	AFUDC Equity CWIP	0	(282,971)	(282,971)	0	(197,794)	(197,794)	0	(85,177)	(85,177)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,428)	(16,428)	0	(7,075)	(7,075)
12	997115	AFUDC Equity DFIR Deferral	426,014	0	426,014	287,849	0	287,849	138,165	0	138,165
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>(7,975,806)</b>	<b>(23,741,317)</b>	<b>(38,523,827)</b>	<b>(12,267,813)</b>	<b>(16,340,068)</b>	<b>(28,607,881)</b>	<b>(2,514,697)</b>	<b>(7,401,249)</b>	<b>(9,915,946)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.511%	33.489%
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)	100.000%	69.899%	30.101%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended May 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(362,324)	(253,261)	(109,063)
99	410100	Deferred Federal Income Tax Exp	6,528,112	4,442,620	2,085,492
		<b>SUBTOTAL</b>	<b>6,165,788</b>	<b>4,189,359</b>	<b>1,976,429</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	26,905	18,806	8,099
99	411100	Deferred Federal Income Tax Exp	2,922	3,673	(751)
		<b>SUBTOTAL</b>	<b>29,827</b>	<b>22,479</b>	<b>7,348</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>6,195,615</b>	<b>4,211,838</b>	<b>1,983,777</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	69.899%	30.101%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	2,392,615	4,194,814	1,022,594	1,729,191	2,751,785	779,605	663,424	1,443,029
4	3031XX	Misc Intangible IT Plant (3031XX)	4,192,759	48,408,709	52,601,468	4,183,458	34,985,943	39,169,401	9,301	13,422,766	13,432,067
		TOTAL INTANGIBLE PLANT	5,994,958	50,801,324	56,796,282	5,206,052	36,715,134	41,921,186	788,906	14,086,190	14,875,096
		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	2,954,296	2,954,296	0	2,041,419	2,041,419	0	912,877	912,877
1	352XXX	Wells	0	19,655,085	19,655,085	0	13,581,664	13,581,664	0	6,073,421	6,073,421
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	13,077,811	13,077,811	0	9,036,767	9,036,767	0	4,041,044	4,041,044
1	355000	Measuring & Regulating Equipment	0	1,748,566	1,748,566	0	1,208,259	1,208,259	0	540,307	540,307
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	3,024,630	3,024,630	0	2,090,019	2,090,019	0	934,611	934,611
		TOTAL UNDERGROUND STORAGE PLANT	0	43,188,071	43,188,071	0	29,868,736	29,868,736	0	13,319,335	13,319,335
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	421,303	0	421,303	313,123	0	313,123	108,180	0	108,180
6	375000	Structures & Improvements	1,262,768	0	1,262,768	804,175	0	804,175	458,593	0	458,593
6	376000	Mains	368,492,554	2,518,938	371,011,492	243,946,521	1,709,704	245,656,225	124,546,033	809,234	125,355,267
6	378000	Measuring & Reg Station Equip-General	6,481,753	0	6,481,753	4,080,342	0	4,080,342	2,401,411	0	2,401,411
6	379000	Measuring & Reg Station Equip-City Gate	6,352,983	0	6,352,983	1,872,308	0	1,872,308	4,480,675	0	4,480,675
6	380000	Services	268,066,098	0	268,066,098	184,475,892	0	184,475,892	83,590,206	0	83,590,206
6	381XXX	Meters	90,009,174	0	90,009,174	60,351,411	0	60,351,411	29,657,763	0	29,657,763
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	3,770,880	0	3,770,880	2,820,832	0	2,820,832	950,048	0	950,048
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	744,946,108	2,518,938	747,465,046	498,728,529	1,709,704	500,438,233	246,217,579	809,234	247,026,813
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,058,279	2,188,698	5,246,977	2,961,534	1,581,816	4,543,350	96,745	606,882	703,627
4	390XXX	Structures & Improvements	23,834,249	25,495,610	49,329,859	22,210,064	18,426,187	40,636,251	1,624,185	7,069,423	8,693,608
4	391XXX	Office Furniture & Equipment	2,091,941	18,029,940	20,121,881	2,074,012	13,030,598	15,104,610	17,929	4,999,342	5,017,271
4	392XXX	Transportation Equipment	12,553,248	4,057,730	16,610,978	9,813,596	2,932,603	12,746,199	2,739,652	1,125,127	3,864,779
4	393000	Stores Equipment	208,244	983,801	1,192,045	158,569	711,013	869,582	49,675	272,788	322,463
4	394000	Tools, Shop & Garage Equipment	2,284,975	6,558,306	8,843,281	1,796,323	4,739,819	6,536,142	488,652	1,818,487	2,307,139

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended May 31, 2019  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	29,069	559,827	588,896	29,069	404,598	433,667	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,404,578	1,062,753	4,467,331	2,456,005	768,073	3,224,078	948,573	294,680	1,243,253
4	397XXX	Communications Equipment	3,552,247	12,236,107	15,788,354	2,416,956	8,843,279	11,260,235	1,135,291	3,392,828	4,528,119
4	398000	Miscellaneous Equipment	1,897	126,786	128,683	0	91,631	91,631	1,897	35,155	37,052
		<b>TOTAL GENERAL PLANT</b>	<b>51,018,727</b>	<b>71,299,558</b>	<b>122,318,285</b>	<b>43,916,128</b>	<b>51,529,617</b>	<b>95,445,745</b>	<b>7,102,599</b>	<b>19,769,941</b>	<b>26,872,540</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>801,959,793</b>	<b>167,807,891</b>	<b>969,767,684</b>	<b>547,850,709</b>	<b>119,823,191</b>	<b>667,673,900</b>	<b>254,109,084</b>	<b>47,984,700</b>	<b>302,093,784</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(16,795,863)	(16,795,863)	0	(11,605,941)	(11,605,941)	0	(5,189,922)	(5,189,922)
G-ADEP		Distribution Plant	(232,760,587)	(1,817,706)	(234,578,293)	(151,224,206)	(1,233,750)	(152,457,956)	(81,536,381)	(583,956)	(82,120,337)
G-ADEP		General Plant	(12,505,679)	(21,206,655)	(33,712,334)	(9,153,731)	(15,326,474)	(24,480,205)	(3,351,948)	(5,880,181)	(9,232,129)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(245,266,266)</b>	<b>(39,820,224)</b>	<b>(285,086,490)</b>	<b>(160,377,937)</b>	<b>(28,166,165)</b>	<b>(188,544,102)</b>	<b>(84,888,329)</b>	<b>(11,654,059)</b>	<b>(96,542,388)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(334,068)	(733,122)	(1,067,190)	(226,512)	(529,842)	(756,354)	(107,556)	(203,280)	(310,836)
G-AAMT		Misc IT Intangible Plant - 3031XX	(530,245)	(15,953,067)	(16,483,312)	(523,121)	(11,529,601)	(12,052,722)	(7,124)	(4,423,466)	(4,430,590)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(864,313)</b>	<b>(16,686,189)</b>	<b>(17,550,502)</b>	<b>(749,633)</b>	<b>(12,059,443)</b>	<b>(12,809,076)</b>	<b>(114,680)</b>	<b>(4,626,746)</b>	<b>(4,741,426)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(246,130,579)</b>	<b>(56,506,413)</b>	<b>(302,636,992)</b>	<b>(161,127,570)</b>	<b>(40,225,608)</b>	<b>(201,353,178)</b>	<b>(85,003,009)</b>	<b>(16,280,805)</b>	<b>(101,283,814)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>555,829,214</b>	<b>111,301,478</b>	<b>667,130,692</b>	<b>386,723,139</b>	<b>79,597,583</b>	<b>466,320,722</b>	<b>169,106,075</b>	<b>31,703,895</b>	<b>200,809,970</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(110,454,623)	(110,454,623)	0	(77,206,677)	(77,206,677)	0	(33,247,946)	(33,247,946)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,885,159)	(17,885,159)	0	(12,921,873)	(12,921,873)	0	(4,963,286)	(4,963,286)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(267,906)	(267,906)	0	(193,621)	(193,621)	0	(74,285)	(74,285)
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	(369,014)	(369,014)	0	(257,937)	(257,937)	0	(111,077)	(111,077)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(129,031,268)</b>	<b>(129,031,268)</b>	<b>0</b>	<b>(90,619,544)</b>	<b>(90,619,544)</b>	<b>0</b>	<b>(38,411,724)</b>	<b>(38,411,724)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>555,829,214</b>	<b>(17,729,790)</b>	<b>538,099,424</b>	<b>386,723,139</b>	<b>(11,021,961)</b>	<b>375,701,178</b>	<b>169,106,075</b>	<b>(6,707,829)</b>	<b>162,398,246</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.874%	32.126%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	69.899%	30.101%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	555,829,214	(17,729,790)	538,099,424	386,723,139	(11,021,961)	375,701,178	169,106,075	(6,707,829)	162,398,246
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	192,006	64,523	256,529	175,692	46,632	222,324	16,314	17,891	34,205
4	182318 Accumulated Amortization - AFUDC	(4,864)	(3,754)	(8,618)	(4,791)	(2,712)	(7,503)	(73)	(1,042)	(1,115)
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	10,622,786	10,622,786	0	7,340,345	7,340,345	0	3,282,441	3,282,441
4	252000 Customer Advances	(2,694)	0	(2,694)	0	0	0	(2,694)	0	(2,694)
99	235199 Customer Deposits	(565,929)	0	(565,929)	(565,929)	0	(565,929)	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	10,416,265	0	10,416,265	10,416,265	0	10,416,265	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,187,416)	0	(2,187,416)	(2,187,416)	0	(2,187,416)	0	0	0
C-WKC	Working Capital	(498,320)	0	(498,320)	(293,107)	0	(293,107)	(205,213)	0	(205,213)
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	7,349,048	16,414,619	23,763,667	7,540,714	11,344,430	18,885,144	(191,666)	5,070,189	4,878,523
	NET RATE BASE	563,178,262	(1,315,171)	561,863,091	394,263,853	322,469	394,586,322	168,914,409	(1,637,640)	167,276,769

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	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											
<b>Total Electric Production</b>	<b>31,425,607</b>	<b>31,425,607</b>												
<b>Electric Transmission</b>														
	ED-AN	13,385,829	13,385,829											
	ED-ID	163,227	163,227											
	ED-WA	84,054	84,054											
<b>Total Electric Transmission</b>	<b>13,633,110</b>	<b>13,633,110</b>												
<b>Electric Distribution</b>														
	ED-AN	60,224	60,224											
	ED-ID	17,688,008	17,688,008											
	ED-WA	32,336,964	32,336,964											
<b>Total Electric Distribution</b>	<b>50,085,196</b>	<b>50,085,196</b>												
<b>Gas Underground Storage</b>														
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									
<b>Total Gas Underground Storage</b>	<b>1,035,489</b>		<b>897,906</b>	<b>137,583</b>		<b>897,906</b>	<b>897,906</b>		<b>620,453</b>	<b>620,453</b>		<b>277,453</b>	<b>277,453</b>	
<b>Gas Distribution</b>														
6	GD-AN	60,461		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									
<b>Total Gas Distribution</b>	<b>25,893,238</b>		<b>17,801,045</b>	<b>8,092,193</b>		<b>17,740,584</b>	<b>60,461</b>	<b>17,801,045</b>	<b>12,001,528</b>	<b>41,037</b>	<b>12,042,565</b>	<b>5,739,056</b>	<b>19,424</b>	<b>5,758,480</b>
<b>General Plant</b>														
	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									
<b>Total General Plant</b>	<b>29,290,202</b>	<b>20,866,101</b>	<b>6,147,098</b>	<b>2,277,003</b>		<b>1,096,887</b>	<b>5,050,211</b>	<b>6,147,098</b>	<b>987,558</b>	<b>3,649,888</b>	<b>4,637,446</b>	<b>109,329</b>	<b>1,400,323</b>	<b>1,509,652</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

<b>Total Depreciation Expense</b>	<b>151,362,842</b>	<b>116,010,014</b>	<b>24,846,049</b>	<b>10,506,779</b>	<b>18,837,471</b>	<b>6,008,578</b>	<b>24,846,049</b>	<b>12,989,086</b>	<b>4,311,378</b>	<b>17,300,464</b>	<b>5,848,385</b>	<b>1,697,200</b>	<b>7,545,585</b>
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**Allocation Ratios:**

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.874%	32.126%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,814	234,814												
<b>Total Production/Transmission</b>		<b>1,153,214</b>	<b>1,153,214</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	6,108	6,108												
<b>Total Distribution</b>		<b>30,261</b>	<b>30,261</b>												
<b>General Plant - 303000</b>															
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										
<b>Total General Plant - 303000</b>		<b>753,561</b>	<b>498,771</b>	<b>184,719</b>	<b>70,071</b>		<b>39,804</b>	<b>144,915</b>	<b>184,719</b>	<b>24,862</b>	<b>104,733</b>	<b>129,595</b>	<b>14,942</b>	<b>40,182</b>	<b>55,124</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>32,984,268</b>	<b>24,221,248</b>	<b>6,271,324</b>	<b>2,491,696</b>		<b>524,863</b>	<b>5,746,461</b>	<b>6,271,324</b>	<b>523,121</b>	<b>4,153,082</b>	<b>4,676,203</b>	<b>1,742</b>	<b>1,593,379</b>	<b>1,595,121</b>
<b>Gas Underground Storage</b>															
1	GD-AN	57		57			57	57		39	39		18	18	
<b>Total Gas Underground Storage</b>		<b>57</b>		<b>57</b>			<b>57</b>	<b>57</b>		<b>39</b>	<b>39</b>		<b>18</b>	<b>18</b>	
<b>General Plant - 390200, 396200</b>															
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										
<b>Total General Plant- 390200, 396200</b>		<b>47,919</b>	<b>47,919</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>34,969,280</b>	<b>25,951,413</b>	<b>6,456,100</b>	<b>2,561,767</b>		<b>564,667</b>	<b>5,891,433</b>	<b>6,456,100</b>	<b>547,983</b>	<b>4,257,854</b>	<b>4,805,837</b>	<b>16,684</b>	<b>1,633,579</b>	<b>1,650,263</b>

Allocation Ratios:

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



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(70,711,904)	(70,711,904)											
	Steam (ED-ID)	(82,852,554)	(82,852,554)											
	Steam (ED-WA)	(155,617,394)	(155,617,394)											
	Hydro (ED-AN)	(140,697,625)	(140,697,625)											
	Other (ED-AN)	(132,482,431)	(132,482,431)											
<b>Total Electric Production</b>	<b>(582,361,908)</b>	<b>(582,361,908)</b>												
<b>Electric Transmission</b>														
	ED-AN	(200,011,780)	(200,011,780)											
	ED-ID	(8,053,546)	(8,053,546)											
	ED-WA	(14,965,217)	(14,965,217)											
<b>Total Electric Transmission</b>	<b>(223,030,543)</b>	<b>(223,030,543)</b>												
<b>Electric Distribution</b>														
	ED-AN	(207,065)	(207,065)											
	ED-ID	(224,093,707)	(224,093,707)											
	ED-WA	(358,706,700)	(358,706,700)											
<b>Total Electric Distribution</b>	<b>(583,007,472)</b>	<b>(583,007,472)</b>												
<b>Gas Underground Storage</b>														
1	GD-AN	(16,795,863)	(16,795,863)			(16,795,863)	(16,795,863)		(11,605,941)	(11,605,941)		(5,189,922)	(5,189,922)	
	GD-OR	(1,211,261)		(1,211,261)										
<b>Total Gas Underground Storage</b>	<b>(18,007,124)</b>		<b>(16,795,863)</b>	<b>(1,211,261)</b>		<b>(16,795,863)</b>	<b>(16,795,863)</b>		<b>(11,605,941)</b>	<b>(11,605,941)</b>		<b>(5,189,922)</b>	<b>(5,189,922)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,817,706)	(1,817,706)			(1,817,706)	(1,817,706)		(1,233,750)	(1,233,750)		(583,956)	(583,956)	
	GD-ID	(81,536,381)	(81,536,381)			(81,536,381)	(81,536,381)				(81,536,381)		(81,536,381)	
	GD-WA	(151,224,206)	(151,224,206)			(151,224,206)	(151,224,206)	(151,224,206)		(151,224,206)				
	GD-OR	(114,619,852)		(114,619,852)										
<b>Total Gas Distribution</b>	<b>(349,198,145)</b>		<b>(234,578,293)</b>	<b>(114,619,852)</b>		<b>(232,760,587)</b>	<b>(1,817,706)</b>	<b>(234,578,293)</b>	<b>(151,224,206)</b>	<b>(1,233,750)</b>	<b>(152,457,956)</b>	<b>(81,536,381)</b>	<b>(583,956)</b>	<b>(82,120,337)</b>
<b>General Plant</b>														
	ED-AN	(34,444,824)	(34,444,824)											
	ED-ID	(10,438,972)	(10,438,972)											
	ED-WA	(19,620,982)	(19,620,982)											
7,4	CD-AA	(71,278,127)	(50,306,677)	(14,621,282)	(6,350,168)	(14,621,282)	(14,621,282)		(10,567,093)	(10,567,093)		(4,054,189)	(4,054,189)	
9,4	CD-AN	(9,789,493)	(7,623,372)	(2,166,121)		(2,166,121)	(2,166,121)		(1,565,499)	(1,565,499)		(600,622)	(600,622)	
9	CD-ID	(6,218,629)	(4,842,633)	(1,375,996)		(1,375,996)	(1,375,996)				(1,375,996)		(1,375,996)	
9	CD-WA	(4,933,263)	(3,841,680)	(1,091,583)		(1,091,583)	(1,091,583)	(1,091,583)		(1,091,583)				
8,4	GD-AA	(1,716,575)		(1,197,757)	(518,818)	(1,197,757)	(1,197,757)		(865,643)	(865,643)		(332,114)	(332,114)	
4	GD-AN	(3,221,495)		(3,221,495)		(3,221,495)	(3,221,495)		(2,328,239)	(2,328,239)		(893,256)	(893,256)	
	GD-ID	(1,975,952)		(1,975,952)		(1,975,952)	(1,975,952)				(1,975,952)		(1,975,952)	
	GD-WA	(8,062,148)		(8,062,148)		(8,062,148)	(8,062,148)	(8,062,148)		(8,062,148)				
	GD-OR	(4,722,295)		(4,722,295)										
<b>Total General Plant</b>	<b>(176,422,755)</b>	<b>(131,119,140)</b>	<b>(33,712,334)</b>	<b>(11,591,281)</b>		<b>(12,505,679)</b>	<b>(21,206,655)</b>	<b>(33,712,334)</b>	<b>(9,153,731)</b>	<b>(15,326,474)</b>	<b>(24,480,205)</b>	<b>(3,351,948)</b>	<b>(5,880,181)</b>	<b>(9,232,129)</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

**Total Accumulated Depreciation** (1,932,027,947) (1,519,519,063) (285,086,490) (127,422,394) (245,266,266) (39,820,224) (285,086,490) (160,377,937) (28,166,165) (188,544,102) (84,888,329) (11,654,059) (96,542,388)

**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:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(12,360,821)	(12,360,821)											
Misc Intangible Plt (303000)	ED-AN	(1,947,056)	(1,947,056)											
<b>Total Production/Transmission</b>		<b>(14,307,877)</b>	<b>(14,307,877)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(227,758)	(227,758)											
Misc Intangible Plt (303000)	ED-WA	(45,359)	(45,359)											
<b>Total Distribution</b>		<b>(273,117)</b>	<b>(273,117)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,454,687)	(2,438,249)	(708,660)	(307,778)		(708,660)	(708,660)		(512,163)	(512,163)		(196,497)	(196,497)
9,4	CD-AN	(110,551)	(86,089)	(24,462)			(24,462)	(24,462)		(17,679)	(17,679)		(6,783)	(6,783)
	GD-ID	(107,556)		(107,556)			(107,556)	(107,556)				(107,556)		(107,556)
	GD-WA	(226,512)		(226,512)			(226,512)	(226,512)	(226,512)		(226,512)			
	GD-OR	(100,116)			(100,116)									
<b>Total General Plant - 303000</b>		<b>(3,999,422)</b>	<b>(2,524,338)</b>	<b>(1,067,190)</b>	<b>(407,894)</b>	<b>(334,068)</b>	<b>(733,122)</b>	<b>(1,067,190)</b>	<b>(226,512)</b>	<b>(529,842)</b>	<b>(756,354)</b>	<b>(107,556)</b>	<b>(203,280)</b>	<b>(310,836)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(75,773,015)	(53,479,079)	(15,543,318)	(6,750,618)		(15,543,318)	(15,543,318)		(11,233,467)	(11,233,467)		(4,309,851)	(4,309,851)
9,4	CD-AN	(52,924)	(41,214)	(11,710)			(11,710)	(11,710)		(8,463)	(8,463)		(3,247)	(3,247)
9	CD-ID	(32,196)	(25,072)	(7,124)			(7,124)	(7,124)				(7,124)		(7,124)
9	CD-WA	(2,364,177)	(1,841,056)	(523,121)			(523,121)	(523,121)	(523,121)		(523,121)		0	0
	ED-AN	(5,130,367)	(5,130,367)											
	ED-ID	0	0											
	ED-WA	(1,356,072)	(1,356,072)											
8,4	GD-AA	(570,453)		(398,039)	(172,414)		(398,039)	(398,039)		(287,671)	(287,671)		(110,368)	(110,368)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031X</b>		<b>(85,279,204)</b>	<b>(61,872,860)</b>	<b>(16,483,312)</b>	<b>(6,923,032)</b>	<b>(530,245)</b>	<b>(15,953,067)</b>	<b>(16,483,312)</b>	<b>(523,121)</b>	<b>(11,529,601)</b>	<b>(12,052,722)</b>	<b>(7,124)</b>	<b>(4,423,466)</b>	<b>(4,430,590)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(164,858)	(164,858)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0					
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(164,858)</b>	<b>(164,858)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(104,024,478)</b>	<b>(79,143,050)</b>	<b>(17,550,502)</b>	<b>(7,330,926)</b>	<b>(864,313)</b>	<b>(16,686,189)</b>	<b>(17,550,502)</b>	<b>(749,633)</b>	<b>(12,059,443)</b>	<b>(12,809,076)</b>	<b>(114,680)</b>	<b>(4,626,746)</b>	<b>(4,741,426)</b>

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	848,544	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	
9		CD-WA / ID / AN	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	
		<b>TOTAL ACCOUNT</b>	<b>16,076,574</b>	<b>827,894</b>	<b>702,759</b>	<b>7,565,150</b>	<b>9,095,803</b>	<b>2,961,534</b>	<b>96,745</b>	<b>2,188,698</b>	<b>5,246,977</b>	<b>848,544</b>	<b>885,250</b>	<b>1,733,794</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,477,327	1,106,086	2,722,078	4,649,163	8,477,327	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,369,516	0	0	0	0	19,369,516	0	0	19,369,516	0	0	
99		GD-OR / AS	3,750,639	0	0	0	0	0	0	0	3,750,639	0	3,750,639	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	112,821,162	0	0	79,626,920	79,626,920	0	0	23,143,005	23,143,005	0	10,051,237	
9		CD-WA / ID / AN	30,810,041	9,996,927	5,716,099	8,279,677	23,992,703	2,840,548	1,624,185	2,352,605	6,817,338	0	0	
		<b>TOTAL ACCOUNT</b>	<b>175,228,685</b>	<b>11,103,013</b>	<b>8,438,177</b>	<b>92,555,760</b>	<b>112,096,950</b>	<b>22,210,064</b>	<b>1,624,185</b>	<b>25,495,610</b>	<b>49,329,859</b>	<b>3,750,639</b>	<b>10,051,237</b>	<b>13,801,876</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,179,330	483,438	0	1,695,892	2,179,330	0	0	0	0	0	0	
99		GD-WA / ID / AN	813,233	0	0	0	0	813,233	0	0	813,233	0	0	
99		GD-OR / AS	1,820	0	0	0	0	0	0	0	1,820	0	1,820	
8		GD-AA	256,032	0	0	0	0	0	0	178,649	178,649	0	77,383	
7		CD-AA	86,717,145	0	0	61,203,227	61,203,227	0	0	17,788,288	17,788,288	0	7,725,630	
9		CD-WA / ID / AN	6,063,683	4,437,145	63,099	221,728	4,721,972	1,260,780	17,929	63,002	1,341,711	0	0	
		<b>TOTAL ACCOUNT</b>	<b>96,031,243</b>	<b>4,920,583</b>	<b>63,099</b>	<b>63,120,847</b>	<b>68,104,529</b>	<b>2,074,013</b>	<b>17,929</b>	<b>18,029,939</b>	<b>20,121,881</b>	<b>1,820</b>	<b>7,803,013</b>	<b>7,804,833</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	46,940,822	22,503,380	9,556,425	14,881,017	46,940,822	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,581,197	0	0	0	0	9,255,214	2,515,238	1,810,745	13,581,197	0	0	
99		GD-OR / AS	3,951,773	0	0	0	0	0	0	0	3,951,773	0	3,951,773	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7		CD-AA	7,334,036	0	0	5,176,216	5,176,216	0	0	1,504,431	1,504,431	0	653,389	
9		CD-WA / ID / AN	6,745,563	1,965,149	789,796	2,498,027	5,252,972	558,382	224,414	709,795	1,492,591	0	0	
		<b>TOTAL ACCOUNT</b>	<b>78,600,341</b>	<b>24,468,529</b>	<b>10,346,221</b>	<b>22,555,260</b>	<b>57,370,010</b>	<b>9,813,596</b>	<b>2,739,652</b>	<b>4,057,731</b>	<b>16,610,979</b>	<b>3,951,773</b>	<b>667,579</b>	<b>4,619,352</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,988,866	247,797	174,826	3,462,357	3,884,980	70,410	49,675	983,801	1,103,886	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,493,564</b>	<b>248,777</b>	<b>176,172</b>	<b>3,851,927</b>	<b>4,276,876</b>	<b>158,570</b>	<b>49,675</b>	<b>983,801</b>	<b>1,192,046</b>	<b>24,642</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	5,543,496	703,615	204,716	4,635,165	5,543,496	0	0	0	0	0	0
99		GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0
99		GD-OR / AS	860,198	0	0	0	0	0	0	0	860,198	0	860,198
8		GD-AA	5,004,284	0	0	0	0	0	0	3,491,789	3,491,789	0	1,512,495
7		CD-AA	13,040,136	0	0	9,203,467	9,203,467	0	0	2,674,923	2,674,923	0	1,161,746
9		CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0
		<b>TOTAL ACCOUNT</b>	<b>28,016,805</b>	<b>712,874</b>	<b>961,325</b>	<b>13,964,885</b>	<b>15,639,084</b>	<b>1,796,323</b>	<b>488,652</b>	<b>6,558,307</b>	<b>8,843,282</b>	<b>860,198</b>	<b>2,674,241</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,388,170	349,273	13,580	1,025,317	1,388,170	0	0	0	0	0	0
99		GD-WA / ID / AN	123,986	0	0	0	0	29,069	0	94,917	123,986	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,326,760</b>	<b>349,273</b>	<b>13,580</b>	<b>2,132,344</b>	<b>2,495,197</b>	<b>29,069</b>	<b>0</b>	<b>559,827</b>	<b>588,896</b>	<b>40,917</b>	<b>201,750</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended May 31, 2019 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,074,363	14,047,229	9,501,623	8,525,511	32,074,363	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,083,779</b>	<b>14,299,603</b>	<b>9,856,685</b>	<b>9,369,243</b>	<b>33,525,531</b>	<b>2,456,005</b>	<b>948,573</b>	<b>1,062,754</b>	<b>4,467,332</b>	<b>43,834</b>	<b>47,082</b>	<b>90,916</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,696,922	10,794,472	6,452,618	32,449,832	49,696,922	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,010,315	0	0	0	0	701,724	308,591	0	1,010,315	0	0	
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	
7		CD-AA	51,266,600	0	0	36,182,941	36,182,941	0	0	10,516,318	10,516,318	0	4,567,341	
9		CD-WA / ID / AN	17,562,239	6,036,531	2,909,459	4,730,252	13,676,242	1,715,233	826,700	1,344,064	3,885,997	0	0	
		<b>TOTAL ACCOUNT</b>	<b>121,207,613</b>	<b>16,831,003</b>	<b>9,362,077</b>	<b>73,363,025</b>	<b>99,556,105</b>	<b>2,416,957</b>	<b>1,135,291</b>	<b>12,236,108</b>	<b>15,788,356</b>	<b>1,133,063</b>	<b>4,730,089</b>	<b>5,863,152</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	618,081	0	0	436,229	436,229	0	0	126,787	126,787	0	55,065	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		<b>TOTAL ACCOUNT</b>	<b>822,613</b>	<b>0</b>	<b>13,522</b>	<b>622,975</b>	<b>636,497</b>	<b>0</b>	<b>1,897</b>	<b>126,787</b>	<b>128,684</b>	<b>2,367</b>	<b>55,065</b>	<b>57,432</b>
		<b>TOTAL GENERAL PLANT</b>	<b>563,001,818</b>	<b>73,761,549</b>	<b>39,933,617</b>	<b>289,215,257</b>	<b>402,910,423</b>	<b>43,916,131</b>	<b>7,102,599</b>	<b>71,299,562</b>	<b>122,318,292</b>	<b>10,657,797</b>	<b>27,115,306</b>	<b>37,773,103</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	25,017,931	639,169	0	18,737,337	19,376,506	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,373,727	1,432,132	0	13,941,595	15,373,727	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	704,444	0	0	0	0	0	0	491,533	491,533	0	212,911	
7		CD-AA	99,180,079	0	0	69,999,316	69,999,316	0	0	20,344,810	20,344,810	0	8,835,953	
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	115,718,584	1,432,132	32,734	84,266,653	85,731,519	0	9,301	20,928,900	20,938,201	0	9,048,864	9,048,864
	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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,405,961</b>	<b>21,405,961</b>	<b>0</b>	<b>0</b>	<b>6,221,492</b>	<b>6,221,492</b>	<b>0</b>	<b>2,702,056</b>	<b>2,702,056</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,595,534	0	0	1,831,876	1,831,876	0	0	532,422	532,422	0	231,236	231,236	0
9		CD-WA / ID / AN	18,906,577	14,723,119	0	0	14,723,119	4,183,458	0	0	4,183,458	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>21,502,111</b>	<b>14,723,119</b>	<b>0</b>	<b>1,831,876</b>	<b>16,554,995</b>	<b>4,183,458</b>	<b>0</b>	<b>532,422</b>	<b>4,715,880</b>	<b>0</b>	<b>231,236</b>	<b>231,236</b>	<b>0</b>
		<b>TOTAL</b>	<b>293,605,992</b>	<b>16,794,420</b>	<b>32,734</b>	<b>197,552,325</b>	<b>214,379,479</b>	<b>5,206,052</b>	<b>788,906</b>	<b>50,801,325</b>	<b>56,796,283</b>	<b>426,123</b>	<b>22,004,107</b>	<b>22,430,230</b>	<b>0</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(86,349,396)	(60,943,676)	(17,712,852)	(7,692,868)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(778,722)	(606,414)	(172,308)	0
7	282919 CD-AA	(1,306,027)	(921,768)	(267,905)	(116,354)
7	283750 CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
	Total	(88,700,151)	(62,659,600)	(18,207,631)	(7,832,920)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended May 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,739,959	3,739,959	0	0	0	0	3,739,959
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	(37,188)	(37,188)	0	0	0	0	(37,188)
7/4	154560 Supply Chain Invoice Price Variance	0	0	31	31	0	0	0	0	31
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	46,927,218	20,931,611	0	67,858,829	47,220,325	21,136,824	(293,107)	(205,213)	0
TOTAL		46,927,218	20,931,611	3,702,802	71,561,631	47,220,325	21,136,824	(293,107)	(205,213)	3,702,802

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						