

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,473,386)	(1,104,009)	(369,377)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(1,473,386)</u>	<u>(1,104,009)</u>	<u>(369,377)</u>
G-APL	Gas Net Adjusted Rate Base	<u>579,931,994</u>	<u>408,226,023</u>	<u>171,705,971</u>
	RATE OF RETURN	<u><u>-0.254%</u></u>	<u><u>-0.270%</u></u>	<u><u>-0.215%</u></u>

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

RESULTS OF OPERATIONS

Report ID:

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES**G-ALL-1A**

For Month Ended July 31, 2019

Average of Monthly Averages Basis

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers Percent	7-01-2019 thru 07-31-2019	254,287 100.000%	168,518 66.271%	85,769 33.729%
3	G-OPS	Direct Distribution Operating Expense Percent	7-01-2019 thru 07-31-2019	1,184,696 100.000%	866,208 73.116%	318,488 26.884%
	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	7-01-2019 thru 07-31-2019	6,502,193 100.000%	4,258,937 65.500%	2,243,256 34.500%

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

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2019

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended July 31, 2019
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AVISTA UTILITIES

		01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	System	Washington	Idaho	
			264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	7-01-2019 thru 07-31-2019	2,126,839	1,497,009	629,830	
			100.000%	70.387%	29.613%	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2019 thru 07-31-2019	678,752,321	476,274,457	202,477,864	
			100.000%	70.169%	29.831%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2019 thru 07-31-2019	90,990,169	73,392,971	17,597,198	
			100.000%	80.660%	19.340%	
14	Net Allocated Schedule M's - AMA Percent	7-01-2019 thru 07-31-2019	-1,456,629	-1,002,282	-454,347	
			100.000%	68.808%	31.192%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended July 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	4,316,993	0	4,316,993	3,047,994	0	3,047,994	1,268,999	0	1,268,999
99 4812XX	Commercial - Firm & Interruptible	2,015,031	0	2,015,031	1,400,825	0	1,400,825	614,206	0	614,206
99 4813XX	Industrial-Firm	135,145	0	135,145	71,285	0	71,285	63,860	0	63,860
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	5,049	0	5,049	4,319	0	4,319	730	0	730
99 499XXX	Unbilled Revenue	(146,121)	0	(146,121)	(87,310)	0	(87,310)	(58,811)	0	(58,811)
	TOTAL SALES TO ULTIMATE CUSTOMERS	6,326,097	0	6,326,097	4,437,113	0	4,437,113	1,888,984	0	1,888,984
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	6,403,084	0	6,403,084	4,194,020	0	4,194,020	2,209,064	0	2,209,064
4 488000	Miscellaneous Service Revenues	1,126	0	1,126	550	0	550	576	0	576
99 4893XX	Transportation Revenues	405,087	0	405,087	363,063	0	363,063	42,024	0	42,024
99 493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4 495XXX	Other Gas Revenues	633,060	29,473	662,533	409,447	21,301	430,748	223,613	8,172	231,785
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	7,442,586	29,473	7,472,059	4,967,309	21,301	4,988,610	2,475,277	8,172	2,483,449
	TOTAL GAS REVENUES	13,768,683	29,473	13,798,156	9,404,422	21,301	9,425,723	4,364,261	8,172	4,372,433
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	8,365,114	0	8,365,114	5,493,299	0	5,493,299	2,871,815	0	2,871,815
99 808XXX	Net Natural Gas Storage Transactions	(309,394)	0	(309,394)	(202,653)	0	(202,653)	(106,741)	0	(106,741)
99 811000	Gas Used for Products Extraction	(41,768)	0	(41,768)	(27,358)	0	(27,358)	(14,410)	0	(14,410)
10 813000	Other Gas Expenses	0	99,909	99,909	0	67,711	67,711	0	32,198	32,198
99 813010	Gas Technology Institute (GTI) Expenses	2,811	0	2,811	1,880	0	1,880	931	0	931
	TOTAL PRODUCTION EXPENSES	8,016,763	99,909	8,116,672	5,265,168	67,711	5,332,879	2,751,595	32,198	2,783,793
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	874	874	0	604	604	0	270	270
1 824000	Other Expenses	0	7,686	7,686	0	5,311	5,311	0	2,375	2,375
1 837000	Other Equipment	0	271,408	271,408	0	187,543	187,543	0	83,865	83,865
	TOTAL UNDERGROUND STORAGE OPER EXP	0	279,968	279,968	0	193,458	193,458	0	86,510	86,510
G-DEPX	Depreciation Expense-Underground Storage	0	54,039	54,039	0	37,341	37,341	0	16,698	16,698
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	36,282	36,282	0	25,071	25,071	0	11,211	11,211
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	90,321	90,321	0	62,412	62,412	0	27,909	27,909
	TOTAL UNDERGROUND STORAGE EXPENSES	0	370,289	370,289	0	255,870	255,870	0	114,419	114,419

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	48,246	155,197	203,443	42,506	113,474	155,980	5,740	41,723	47,463
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	387,279	148,859	536,138	301,317	108,840	410,157	85,962	40,019	125,981
3	875000	Measuring & Reg Sta Exp-General	4,853	0	4,853	857	0	857	3,996	0	3,996
3	876000	Measuring & Reg Sta Exp-Industrial	(83)	0	(83)	(94)	0	(94)	11	0	11
3	877000	Measuring & Reg Sta Exp-City Gate	8,859	0	8,859	7,494	0	7,494	1,365	0	1,365
3	878000	Meter & House Regulator Expenses	28,571	0	28,571	4,796	0	4,796	23,775	0	23,775
3	879000	Customer Installation Expenses	118,440	8,844	127,284	83,522	6,466	89,988	34,918	2,378	37,296
3	880000	Other Expenses	129,588	54,790	184,378	103,389	40,060	143,449	26,199	14,730	40,929
3	881000	Rents	(45)	3,184	3,139	(45)	2,328	2,283	0	856	856
	MAINTENANCE										
3	885000	Supervision & Engineering	15,318	6	15,324	5,680	4	5,684	9,638	2	9,640
3	887000	Mains	105,702	0	105,702	84,483	0	84,483	21,219	0	21,219
3	889000	Measuring & Reg Sta Exp-General	14,532	202	14,734	12,259	148	12,407	2,273	54	2,327
3	890000	Measuring & Reg Sta Exp-Industrial	1	78	79	(1,179)	57	(1,122)	1,180	21	1,201
3	891000	Measuring & Reg Sta Exp-City Gate	1,212	421	1,633	(369)	308	(61)	1,581	113	1,694
3	892000	Services	156,386	0	156,386	137,918	0	137,918	18,468	0	18,468
3	893000	Meters & House Regulators	165,868	47,691	213,559	83,700	34,870	118,570	82,168	12,821	94,989
3	894000	Other Equipment	(30)	24,635	24,605	(24)	18,012	17,988	(6)	6,623	6,617
	TOTAL DISTRIBUTION OPERATING EXP		1,184,697	443,907	1,628,604	866,210	324,567	1,190,777	318,487	119,340	437,827
G-DEPX	Depreciation Expense-Distribution		1,514,590	4,786	1,519,376	1,030,680	3,135	1,033,815	483,910	1,651	485,561
G-OTX	Taxes Other Than FIT		757,679	0	757,679	618,387	0	618,387	139,292	0	139,292
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		2,272,269	4,786	2,277,055	1,649,067	3,135	1,652,202	623,202	1,651	624,853
	TOTAL DISTRIBUTION EXPENSES		3,456,966	448,693	3,905,659	2,515,277	327,702	2,842,979	941,689	120,991	1,062,680

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,333	9,333	0	6,185	6,185	0	3,148	3,148
2	902000	Meter Reading Expenses	139,272	16,051	155,323	125,436	10,637	136,073	13,836	5,414	19,250
2	903XXX	Customer Records & Collection Expenses	172,454	435,735	608,189	115,408	288,766	404,174	57,046	146,969	204,015
2	904000	Uncollectible Accounts	(23,201)	67,840	44,639	(23,603)	44,958	21,355	402	22,882	23,284
2	905000	Misc Customer Accounts	0	2,716	2,716	0	1,800	1,800	0	916	916
TOTAL CUSTOMER ACCOUNTS EXPENSES			288,525	531,675	820,200	217,241	352,346	569,587	71,284	179,329	250,613
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	231,776	7,792	239,568	195,423	5,164	200,587	36,353	2,628	38,981
2	909000	Advertising	9,146	98,654	107,800	9,146	65,379	74,525	0	33,275	33,275
2	910000	Misc Customer Service & Info Exp	0	3,287	3,287	0	2,178	2,178	0	1,109	1,109
TOTAL CUSTOMER SERVICE & INFO EXP			240,922	109,733	350,655	204,569	72,721	277,290	36,353	37,012	73,365
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	13,905	772,388	786,293	10,805	558,220	569,025	3,100	214,168	217,268
4	921000	Office Supplies & Expenses	9	119,684	119,693	9	86,498	86,507	0	33,186	33,186
4	922000	Admin. Expenses Transferred - Credit	0	(1,281)	(1,281)	0	(926)	(926)	0	(355)	(355)
4	923000	Outside Services Employed	1,269	130,640	131,909	1,259	94,416	95,675	10	36,224	36,234
4	924000	Property Insurance Premium	0	26,897	26,897	0	19,439	19,439	0	7,458	7,458
4	925XXX	Injuries and Damages	0	74,983	74,983	0	54,192	54,192	0	20,791	20,791
4	926XXX	Employee Pensions and Benefits	0	27,089	27,089	0	19,578	19,578	0	7,511	7,511
4	928000	Regulatory Commission Expenses	56,017	22,188	78,205	42,551	16,036	58,587	13,466	6,152	19,618
4	930000	Miscellaneous General Expenses	838	39,765	40,603	683	28,739	29,422	155	11,026	11,181
4	931000	Rents	1,240	7,120	8,360	1,240	5,146	6,386	0	1,974	1,974
4	935000	Maintenance of General Plant	44,358	262,464	306,822	38,956	189,688	228,644	5,402	72,776	78,178
TOTAL ADMIN & GEN OPERATING EXP			117,636	1,481,937	1,599,573	95,503	1,071,026	1,166,529	22,133	410,911	433,044

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

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	134,732	418,692	553,424	123,256	302,597	425,853	11,476	116,095	127,571
G-AMTX	Amortization Expense - General Plant - 303000	3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	69,679	531,948	601,627	69,534	384,450	453,984	145	147,498	147,643
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	(260)	0	(260)	(260)	0	(260)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	115	406	521	109	285	394	6	121	127
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	942	0	942	942	0	942	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99 407414	Regulatory Credits-Deferral-FISERVE	(53,882)	0	(53,882)	(35,925)	0	(35,925)	(17,957)	0	(17,957)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(194,264)	0	(194,264)	(194,264)	0	(194,264)	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	23,078	964,280	987,358	14,152	696,896	711,048	8,926	267,384	276,310
	TOTAL ADMIN & GENERAL EXPENSES	140,714	2,446,217	2,586,931	109,655	1,767,922	1,877,577	31,059	678,295	709,354
	TOTAL EXPENSES BEFORE FIT	12,143,890	4,006,516	16,150,406	8,311,910	2,844,272	11,156,182	3,831,980	1,162,244	4,994,224
	NET OPERATING INCOME (LOSS) BEFORE FIT			(2,352,250)			(1,730,459)			(621,791)
G-FIT	FEDERAL INCOME TAX			(700,672)			(546,164)			(154,508)
G-FIT	DEFERRED FEDERAL INCOME TAX			(176,842)			(79,282)			(97,560)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,350)			(1,004)			(346)
	GAS NET OPERATING INCOME (LOSS)			(1,473,386)			(1,104,009)			(369,377)

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers	100.000%	66.271%	33.729%
G-ALL 3	Direct Distribution Operating Expense	100.000%	73.116%	26.884%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL 10	Actual Annual Throughput	100.000%	67.773%	32.227%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,423	29,473	33,896	4,423	21,301	25,724	0	8,172	8,172
4	495028	Deferred Exchange Reservation	375,000	0	375,000	245,625	0	245,625	129,375	0	129,375
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	120,561	0	120,561	65,233	0	65,233	55,328	0	55,328
4	495329	Amortization Res Decoupling Deferral	70,854	0	70,854	62,194	0	62,194	8,660	0	8,660
4	495338	Non-Res Decoupling Deferred Rev	62,475	0	62,475	44,832	0	44,832	17,643	0	17,643
4	495339	Amortization Non-Res Decoupling	(252)	0	(252)	(12,859)	0	(12,859)	12,607	0	12,607
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	633,061	29,473	662,534	409,448	21,301	430,749	223,613	8,172	231,785

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	4,416,271	0	4,416,271	2,892,836	0	2,892,836	1,523,435	0	1,523,435
1	804001	Pipeline Demand Costs	2,215,640	0	2,215,640	1,531,007	0	1,531,007	684,633	0	684,633
1	804002	Transport Variable Charges	10,598	0	10,598	7,323	0	7,323	3,275	0	3,275
6	804010	Gas Costs - Fixed Hedge	45,501	0	45,501	29,803	0	29,803	15,698	0	15,698
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	21,685	0	21,685	14,204	0	14,204	7,481	0	7,481
6	804018	Merchandise Processing Fee	11,656	0	11,656	7,635	0	7,635	4,021	0	4,021
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	256,222	0	256,222	167,825	0	167,825	88,397	0	88,397
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	336,693	0	336,693	220,534	0	220,534	116,159	0	116,159
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(567,058)	0	(567,058)	(364,369)	0	(364,369)	(202,689)	0	(202,689)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,617,906	0	1,617,906	986,501	0	986,501	631,405	0	631,405
		TOTAL PURCHASED GAS COSTS	8,365,114	0	8,365,114	5,493,299	0	5,493,299	2,871,815	0	2,871,815

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	65.500%	34.500%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended July 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	23,082	7,792	30,874	18,877	5,164	24,041	4,205	2,628	6,833
99	908600	Public Purpose Tariff Rider Expense Offset	219,604	0	219,604	185,590	0	185,590	34,014	0	34,014
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(10,910)	0	(10,910)	(9,044)	0	(9,044)	(1,866)	0	(1,866)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			231,776	7,792	239,568	195,423	5,164	200,587	36,353	2,628	38,981

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.271%	33.729%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.84%	52.84%
2	Cost of Debt		5.242%	5.209%
	Total Cost of Debt		2.770%	2.752%
	Total Weighted Cost		2.770%	2.752%
G-APL	Net Rate Base	579,931,994	408,226,023	171,705,971
	Interest Deduction for FIT Calculation	16,033,209	11,307,861	4,725,348
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	13,798,156	9,425,723	4,372,433
G-OPS	Operating & Maintenance Expense	12,795,672	8,730,520	4,065,152
G-OPS	Book Deprec/Amort and Reg Amortizations	2,560,773	1,782,204	778,569
G-OTX	Taxes Other than FIT	793,961	643,458	150,503
	Net Operating Income Before FIT	(2,352,250)	(1,730,459)	(621,791)
G-INT	Less: Interest Expense	1,336,101	942,322	393,779
G-OTX	Less: Idaho ITC Deferral & Amortization	(2,605)	0	(2,605)
G-SCM	Schedule M Adjustments	354,425	72,001	282,424
	Taxable Net Operating Income	(3,336,531)	(2,600,780)	(735,751)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(700,672)	(546,164)	(154,508)
G-DTE	Deferred FIT	(176,842)	(79,282)	(97,560)
99	411400 Amortized Investment Tax Credit	(1,350)	(1,004)	(346)
	Total FIT/Deferred FIT & ITC	(878,864)	(626,450)	(252,414)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,722,318	1,022,698	2,745,016	1,225,542	737,086	1,962,628	496,776	285,612	782,388
12	997001	Contributions In Aid of Construction	0	85,142	85,142	0	59,743	59,743	0	25,399	25,399
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	29,630	29,630	0	20,791	20,791	0	8,839	8,839
99	997010	Deferred Gas Credit and Refunds	1,050,849	375,000	1,425,849	622,133	263,134	885,267	428,716	111,866	540,582
12	997016	Redemption Expense Amortization	0	17,158	17,158	0	12,040	12,040	0	5,118	5,118
99	997018	DSM Tariff Rider	(343,814)	0	(343,814)	(255,142)	0	(255,142)	(88,672)	0	(88,672)
12	997020	FAS87 Current Pension Accrual	0	251,359	251,359	0	176,376	176,376	0	74,983	74,983
12	997027	Customer Uncollectibles	0	(68,907)	(68,907)	0	(48,351)	(48,351)	0	(20,556)	(20,556)
99	997031	Decoupling Mechanism	(253,637)	0	(253,637)	(159,399)	0	(159,399)	(94,238)	0	(94,238)
12	997032	Interest Rate Swaps	0	47,793	47,793	0	33,536	33,536	0	14,257	14,257
12	997035	Leases	0	4,378	4,378	0	3,164	3,164	0	1,214	1,214
12	997048	AFUDC	0	91,645	91,645	0	64,306	64,306	0	27,339	27,339
12	997049	Tax Depreciation	0	(3,038,870)	(3,038,870)	0	(2,132,345)	(2,132,345)	0	(906,525)	(906,525)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(10,910)	0	(10,910)	(9,044)	0	(9,044)	(1,866)	0	(1,866)
12	997080	Book Transportation Depreciation	0	276,275	276,275	0	193,859	193,859	0	82,416	82,416
12	997081	Deferred Compensation	0	166,458	166,458	0	116,802	116,802	0	49,656	49,656
4	997082	Meal Disallowances	0	12,319	12,319	0	8,903	8,903	0	3,416	3,416
12	997083	Paid Time Off	0	(24,385)	(24,385)	0	(17,111)	(17,111)	0	(7,274)	(7,274)
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(618,470)	(618,470)	0	(433,974)	(433,974)	0	(184,496)	(184,496)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	34,586	0	34,586	34,586	0	34,586	0	0	0
99	997107	MDM System	(348,209)	0	(348,209)	(348,209)	0	(348,209)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	(260)	0	(260)	(260)	0	(260)	0	0	0
99	997110	FISERVE	(53,882)	0	(53,882)	(35,925)	0	(35,925)	(17,957)	0	(17,957)
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	(85,850)	(85,850)	0	(60,240)	(60,240)	0	(25,610)	(25,610)
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	2,164,806	(1,456,627)	354,425	1,074,282	(1,002,281)	72,001	736,770	(454,346)	282,424

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.271%	33.729%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	65.500%	34.500%
G-ALL	11	Book Depreciation	100.000%	70.387%	29.613%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.169%	29.831%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(128,260)	(89,999)	(38,261)
99	410100	Deferred Federal Income Tax Exp	(21,038)	29,753	(50,791)
		SUBTOTAL	(149,298)	(60,246)	(89,052)
12	411100	Deferred Federal Income Tax Expense - Allocated	(29,835)	(20,935)	(8,900)
99	411100	Deferred Federal Income Tax Exp	2,291	1,899	392
		SUBTOTAL	(27,544)	(19,036)	(8,508)
		Total Deferred Federal Income Tax Expense	(176,842)	(79,282)	(97,560)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.169%	29.831%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended July 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	36,282	36,282	0	25,071	25,071	0	11,211	11,211
		TOTAL UNDERGROUND STORAGE TAX	0	36,282	36,282	0	25,071	25,071	0	11,211	11,211
		DISTRIBUTION									
99	408110	State Excise Tax	187,273	0	187,273	187,273	0	187,273	0	0	0
99	408120	Municipal Occupation & License Tax	197,853	0	197,853	164,215	0	164,215	33,638	0	33,638
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	377,104	0	377,104	266,899	0	266,899	110,205	0	110,205
99	409100	State Income Tax	(1,946)	0	(1,946)	0	0	0	(1,946)	0	(1,946)
99	411410	State Income Tax-ITC Deferred	(1,946)	0	(1,946)	0	0	0	(1,946)	0	(1,946)
99	411420	State Income Tax-ITC Amortization	(659)	0	(659)	0	0	0	(659)	0	(659)
		TOTAL DISTRIBUTION TAX	757,679	0	757,679	618,387	0	618,387	139,292	0	139,292
		TOTAL TAXES OTHER THAN FIT	757,679	36,282	793,961	618,387	25,071	643,458	139,292	11,211	150,503

ALLOCATION RATIOS:

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,392,615	4,194,814	1,022,594	1,729,191	2,751,785	779,605	663,424	1,443,029
4	3031XX	Misc Intangible IT Plant (3031XX)	4,195,002	49,837,570	54,032,572	4,185,701	36,018,609	40,204,310	9,301	13,818,961	13,828,262
TOTAL INTANGIBLE PLANT			5,997,201	52,230,185	58,227,386	5,208,295	37,747,800	42,956,095	788,906	14,482,385	15,271,291
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,494	1,279,494	0	909,909	909,909	0	369,585	369,585
1	351XXX	Structures & Improvements	0	3,029,541	3,029,541	0	2,093,413	2,093,413	0	936,128	936,128
1	352XXX	Wells	0	19,730,329	19,730,329	0	13,633,657	13,633,657	0	6,096,672	6,096,672
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	13,153,055	13,153,055	0	9,088,761	9,088,761	0	4,064,294	4,064,294
1	355000	Measuring & Regulating Equipment	0	1,823,810	1,823,810	0	1,260,253	1,260,253	0	563,557	563,557
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	3,099,874	3,099,874	0	2,142,013	2,142,013	0	957,861	957,861
TOTAL UNDERGROUND STORAGE PLANT			0	43,564,292	43,564,292	0	30,128,705	30,128,705	0	13,435,587	13,435,587
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	373,469,047	2,518,937	375,987,984	247,645,451	1,649,904	249,295,355	125,823,596	869,033	126,692,629
6	378000	Measuring & Reg Station Equip-General	6,489,575	0	6,489,575	4,088,164	0	4,088,164	2,401,411	0	2,401,411
6	379000	Measuring & Reg Station Equip-City Gate	6,371,488	0	6,371,488	1,872,172	0	1,872,172	4,499,316	0	4,499,316
6	380000	Services	270,515,582	0	270,515,582	186,225,549	0	186,225,549	84,290,033	0	84,290,033
6	381XXX	Meters	92,794,528	0	92,794,528	63,060,232	0	63,060,232	29,734,296	0	29,734,296
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,772,553	0	3,772,553	2,822,505	0	2,822,505	950,048	0	950,048
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			755,185,439	2,518,937	757,704,376	506,895,296	1,649,904	508,545,200	248,290,143	869,033	249,159,176
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,058,279	2,185,528	5,243,807	2,961,534	1,579,525	4,541,059	96,745	606,003	702,748
4	390XXX	Structures & Improvements	26,316,888	25,527,954	51,844,842	24,692,703	18,449,563	43,142,266	1,624,185	7,078,391	8,702,576
4	391XXX	Office Furniture & Equipment	2,055,073	18,402,803	20,457,876	2,043,624	13,300,074	15,343,698	11,449	5,102,729	5,114,178
4	392XXX	Transportation Equipment	12,548,474	4,075,715	16,624,189	9,806,912	2,945,601	12,752,513	2,741,562	1,130,114	3,871,676
4	393000	Stores Equipment	208,244	985,958	1,194,202	158,569	712,572	871,141	49,675	273,386	323,061
4	394000	Tools, Shop & Garage Equipment	2,347,039	6,655,360	9,002,399	1,858,387	4,809,962	6,668,349	488,652	1,845,398	2,334,050
4	395XXX	Laboratory Equipment	30,384	559,827	590,211	30,384	404,598	434,982	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	3,700,611	12,356,421	16,057,032	2,565,320	8,930,233	11,495,553	1,135,291	3,426,188	4,561,479
4	398000	Miscellaneous Equipment	1,897	125,877	127,774	0	90,974	90,974	1,897	34,903	36,800
TOTAL GENERAL PLANT			53,671,467	71,938,196	125,609,663	46,573,438	51,991,175	98,564,613	7,098,029	19,947,021	27,045,050

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	814,854,107	170,251,610	985,105,717	558,677,029	121,517,584	680,194,613	256,177,078	48,734,026	304,911,104
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,876,540)	(16,876,540)	0	(11,661,689)	(11,661,689)	0	(5,214,851)	(5,214,851)
G-ADEP		Distribution Plant	(234,580,098)	(1,824,884)	(236,404,982)	(152,402,078)	(1,195,299)	(153,597,377)	(82,178,020)	(629,585)	(82,807,605)
G-ADEP		General Plant	(12,760,950)	(21,858,544)	(34,619,494)	(9,374,035)	(15,797,607)	(25,171,642)	(3,386,915)	(6,060,937)	(9,447,852)
		TOTAL ACCUMULATED DEPRECIATION	(247,341,048)	(40,559,968)	(287,901,016)	(161,776,113)	(28,654,595)	(190,430,708)	(85,564,935)	(11,905,373)	(97,470,308)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(339,043)	(752,971)	(1,092,014)	(229,619)	(544,187)	(773,806)	(109,424)	(208,784)	(318,208)
G-AAMT		Misc IT Intangible Plant - 3031XX	(635,801)	(16,724,574)	(17,360,375)	(628,459)	(12,087,184)	(12,715,643)	(7,342)	(4,637,390)	(4,644,732)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(974,844)	(17,477,545)	(18,452,389)	(858,078)	(12,631,371)	(13,489,449)	(116,766)	(4,846,174)	(4,962,940)
		TOTAL ACCUMULATED DEPR/AMORT	(248,315,892)	(58,037,513)	(306,353,405)	(162,634,191)	(41,285,966)	(203,920,157)	(85,681,701)	(16,751,547)	(102,433,248)
		NET GAS UTILITY PLANT before DFIT	566,538,215	112,214,097	678,752,312	396,042,838	80,231,618	476,274,456	170,495,377	31,982,479	202,477,856
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,601,806)	(110,601,806)	0	(77,608,181)	(77,608,181)	0	(32,993,625)	(32,993,625)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,752,357)	(17,752,357)	0	(12,826,341)	(12,826,341)	0	(4,926,016)	(4,926,016)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(317,604)	(317,604)	0	(229,539)	(229,539)	0	(88,065)	(88,065)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(54,566)	(54,566)	0	(39,436)	(39,436)	0	(15,130)	(15,130)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(363,608)	(363,608)	0	(255,140)	(255,140)	0	(108,468)	(108,468)
		TOTAL ACCUMULATED DFIT	0	(129,089,941)	(129,089,941)	0	(90,958,637)	(90,958,637)	0	(38,131,304)	(38,131,304)
		NET GAS UTILITY PLANT	566,538,215	(16,875,844)	549,662,371	396,042,838	(10,727,019)	385,315,819	170,495,377	(6,148,825)	164,346,552

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%	65.500%	34.500%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.169%	29.831%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended July 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	566,538,215	(16,875,844)	549,662,371	396,042,838	(10,727,019)	385,315,819	170,495,377	(6,148,825)	164,346,552
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(451,193)	0	(451,193)	(451,193)	0	(451,193)	0	0	0
4	182311	Regulatory Asset - AFUDC	214,978	79,266	294,244	196,395	57,287	253,682	18,583	21,979	40,562
4	182318	Accumulated Amortization - AFUDC	(7,893)	(5,135)	(13,028)	(7,571)	(3,710)	(11,281)	(322)	(1,425)	(1,747)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100	Gas Inventory--Jackson Prairie	0	11,980,987	11,980,987	0	8,278,862	8,278,862	0	3,702,125	3,702,125
4	252000	Customer Advances	(2,021)	0	(2,021)	0	0	0	(2,021)	0	(2,021)
99	235199	Customer Deposits	(561,062)	0	(561,062)	(561,062)	0	(561,062)	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	10,386,548	0	10,386,548	10,386,548	0	10,386,548	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,181,175)	0	(2,181,175)	(2,181,175)	0	(2,181,175)	0	0	0
C-WKC		Working Capital	5,085,259	0	5,085,259	3,235,658	0	3,235,658	1,849,601		1,849,601
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	12,483,441	17,786,182	30,269,623	10,617,600	12,292,604	22,910,204	1,865,841	5,493,578	7,359,419
		NET RATE BASE	579,021,656	910,338	579,931,994	406,660,438	1,565,585	408,226,023	172,361,218	(655,247)	171,705,971

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	264,623	264,623												
Steam (ED-ID)	351,297	351,297												
Steam (ED-WA)	347,417	347,417												
Hydro (ED-AN)	1,189,364	1,189,364												
Other (ED-AN)	909,687	909,687												
Total Electric Production	3,062,388	3,062,388												
Electric Transmission														
ED-AN	1,243,050	1,243,050												
ED-ID	81,710	81,710												
ED-WA	42,100	42,100												
Total Electric Transmission	1,366,860	1,366,860												
Electric Distribution														
ED-AN	6,787	6,787												
ED-ID	1,371,238	1,371,238												
ED-WA	2,480,292	2,480,292												
Total Electric Distribution	3,858,317	3,858,317												
Gas Underground Storage														
1 GD-AN	54,039		54,039			54,039	54,039		37,341	37,341		16,698	16,698	
GD-OR	9,641			9,641										
Total Gas Underground Storage	63,680		54,039	9,641		54,039	54,039		37,341	37,341		16,698	16,698	
Gas Distribution														
6 GD-AN	4,786		4,786				4,786		3,135	3,135		1,651	1,651	
GD-ID	483,910		483,910		483,910	483,910					483,910		483,910	
GD-WA	1,030,680		1,030,680		1,030,680		1,030,680	1,030,680		1,030,680				
GD-OR	721,278			721,278										
Total Gas Distribution	2,240,654		1,519,376	721,278		1,514,590	4,786	1,519,376	1,030,680	3,135	1,033,815	483,910	1,651	485,561
General Plant														
ED-AN	247,659	247,659												
ED-ID	41,110	41,110												
ED-WA	71,186	71,186												
7,4 CD-AA	1,860,609	1,313,180	381,667	165,762		381,667	381,667		275,838	275,838		105,829	105,829	
9,4 CD-AN	64,245	50,029	14,216			14,216	14,216		10,274	10,274		3,942	3,942	
9 CD-ID	38,957	30,337	8,620		8,620	8,620					8,620		8,620	
9 CD-WA	145,334	113,176	32,158		32,158	32,158		32,158		32,158				
8,4 GD-AA	29,334		20,468	8,866		20,468	20,468		14,793	14,793		5,675	5,675	
4 GD-AN	2,341		2,341			2,341	2,341		1,692	1,692		649	649	
GD-ID	2,856		2,856		2,856	2,856					2,856		2,856	
GD-WA	91,098		91,098		91,098	91,098		91,098		91,098				
GD-OR	17,840			17,840										
Total General Plant	2,612,569	1,866,677	553,424	192,468		134,732	418,692	553,424	123,256	302,597	425,853	11,476	116,095	127,571
Total Depreciation Expense	13,204,468	10,154,242	2,126,839	923,387		1,649,322	477,517	2,126,839	1,153,936	343,073	1,497,009	495,386	134,444	629,830

Allocation Ratios:

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

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

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	65.500%	34.500%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	19,647	19,647												
Total Production/Transmission		96,180	96,180												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	973	973												
Total Distribution		2,986	2,986												
General Plant - 303000															
7,4	CD-AA	63,636	44,913	13,054	5,669		13,054	13,054		9,434	9,434		3,620	3,620	
9,4	CD-AN	812	632	180			180	180		130	130		50	50	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		68,437	45,545	16,551	6,341		3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,545,538	1,796,590	522,166	226,782		522,166	522,166		377,380	377,380		144,786	144,786	
9,4	CD-AN	7,528	5,862	1,666			1,666	1,666		1,204	1,204		462	462	
9,4	CD-ID	656	511	145			145	145				145		145	
9,4	CD-WA	314,250	244,716	69,534			69,534	69,534	69,534		69,534			0	
	ED-AN	230,855	230,855												
	ED-ID	0	0												
	ED-WA	23,775	23,775												
8,4	GD-AA	11,632		8,116	3,516		8,116	8,116		5,866	5,866		2,250	2,250	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		3,134,234	2,302,309	601,627	230,298		69,679	531,948	601,627	69,534	384,450	453,984	145	147,498	147,643
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0	0	0	0		0	0	0	0	0	0	0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	3,958	3,958												
	GD-OR	0			0										
Total General Plant- 390200, 396200		3,958	3,958	0	0		0	0	0	0	0	0	0	0	
Total Amortization Expense		3,305,795	2,450,978	618,178	236,639		72,996	545,182	618,178	71,606	394,014	465,620	1,390	151,168	152,558

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-1A
For Month Ended July 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)	(69,854,221)	(69,854,221)											
Steam (ED-ID)	(83,379,310)	(83,379,310)											
Steam (ED-WA)	(156,138,343)	(156,138,343)											
Hydro (ED-AN)	(141,552,972)	(141,552,972)											
Other (ED-AN)	(133,826,643)	(133,826,643)											
Total Electric Production	(584,751,489)	(584,751,489)											
Electric Transmission													
ED-AN	(201,294,360)	(201,294,360)											
ED-ID	(8,176,048)	(8,176,048)											
ED-WA	(15,028,320)	(15,028,320)											
Total Electric Transmission	(224,498,728)	(224,498,728)											
Electric Distribution													
ED-AN	(217,246)	(217,246)											
ED-ID	(225,769,665)	(225,769,665)											
ED-WA	(360,428,254)	(360,428,254)											
Total Electric Distribution	(586,415,165)	(586,415,165)											
Gas Underground Storage													
1 GD-AN	(16,876,540)		(16,876,540)			(16,876,540)	(16,876,540)		(11,661,689)	(11,661,689)		(5,214,851)	(5,214,851)
GD-OR	(1,225,686)			(1,225,686)									
Total Gas Underground Storage	(18,102,226)		(16,876,540)	(1,225,686)		(16,876,540)	(16,876,540)		(11,661,689)	(11,661,689)		(5,214,851)	(5,214,851)
Gas Distribution													
6 GD-AN	(1,824,884)		(1,824,884)			(1,824,884)	(1,824,884)		(1,195,299)	(1,195,299)		(629,585)	(629,585)
GD-ID	(82,178,020)		(82,178,020)		(82,178,020)	(82,178,020)					(82,178,020)		(82,178,020)
GD-WA	(152,402,078)		(152,402,078)		(152,402,078)	(152,402,078)	(152,402,078)			(152,402,078)			
GD-OR	(115,522,509)			(115,522,509)									
Total Gas Distribution	(351,927,491)		(236,404,982)	(115,522,509)	(234,580,098)	(1,824,884)	(236,404,982)	(152,402,078)	(1,195,299)	(153,597,377)	(82,178,020)	(629,585)	(82,807,605)
General Plant													
ED-AN	(34,987,219)	(34,987,219)											
ED-ID	(10,489,497)	(10,489,497)											
ED-WA	(19,535,233)	(19,535,233)											
7,4 CD-AA	(74,083,554)	(52,286,691)	(15,196,759)	(6,600,104)	(15,196,759)	(15,196,759)		(10,983,002)	(10,983,002)		(4,213,757)	(4,213,757)	
9,4 CD-AN	(9,914,813)	(7,720,962)	(2,193,851)		(2,193,851)	(2,193,851)		(1,585,540)	(1,585,540)		(608,311)	(608,311)	
9 CD-ID	(6,251,924)	(4,868,561)	(1,383,363)		(1,383,363)	(1,383,363)				(1,383,363)		(1,383,363)	
9 CD-WA	(4,979,924)	(3,878,016)	(1,101,908)		(1,101,908)	(1,101,908)	(1,101,908)			(1,101,908)			
8,4 GD-AA	(1,760,780)		(1,228,602)	(532,178)		(1,228,602)		(887,935)	(887,935)		(340,667)	(340,667)	
4 GD-AN	(3,239,332)		(3,239,332)			(3,239,332)		(2,341,130)	(2,341,130)		(898,202)	(898,202)	
GD-ID	(2,003,552)		(2,003,552)			(2,003,552)				(2,003,552)		(2,003,552)	
GD-WA	(8,272,127)		(8,272,127)			(8,272,127)		(8,272,127)		(8,272,127)			
GD-OR	(4,782,413)			(4,782,413)									
Total General Plant	(180,300,368)	(133,766,179)	(34,619,494)	(11,914,695)	(12,760,950)	(21,858,544)	(34,619,494)	(9,374,035)	(15,797,607)	(25,171,642)	(3,386,915)	(6,060,937)	(9,447,852)
Total Accumulated Depreciation	(1,945,995,467)	(1,529,431,561)	(287,901,016)	(128,662,890)	(247,341,048)	(40,559,968)	(287,901,016)	(161,776,113)	(28,654,595)	(190,430,708)	(85,564,935)	(11,905,373)	(97,470,308)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	Page 1 of 21 System Contract Demand	69.100%	Idaho 30.900%

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

AVISTA UTILITIES

8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	65.500%	34.500%

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

Report ID:
G-AAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission														
Franchises (302000)	ED-AN	(12,475,621)	(12,475,621)											
Misc Intangible Plt (303000)	ED-AN	(1,976,526)	(1,976,526)											
Total Production/Transmission		(14,452,147)	(14,452,147)											
Distribution														
Franchises (302000)	ED-WA	(230,777)	(230,777)											
Misc Intangible Plt (303000)	ED-WA	(46,819)	(46,819)											
Total Distribution		(277,596)	(277,596)											
General Plant - 303000														
7,4	CD-AA	(3,550,143)	(2,505,620)	(728,241)	(316,282)		(728,241)	(728,241)		(526,314)	(526,314)		(201,927)	(201,927)
9,4	CD-AN	(111,766)	(87,036)	(24,730)			(24,730)	(24,730)		(17,873)	(17,873)		(6,857)	(6,857)
	GD-ID	(109,424)		(109,424)		(109,424)		(109,424)				(109,424)		(109,424)
	GD-WA	(229,619)		(229,619)		(229,619)		(229,619)	(229,619)		(229,619)			
	GD-OR	(101,125)			(101,125)									
Total General Plant - 303000		(4,102,077)	(2,592,656)	(1,092,014)	(417,407)	(339,043)	(752,971)	(1,092,014)	(229,619)	(544,187)	(773,806)	(109,424)	(208,784)	(318,208)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(79,462,575)	(56,083,094)	(16,300,159)	(7,079,322)		(16,300,159)	(16,300,159)		(11,780,451)	(11,780,451)		(4,519,708)	(4,519,708)
9,4	CD-AN	(64,217)	(50,008)	(14,209)			(14,209)	(14,209)		(10,269)	(10,269)		(3,940)	(3,940)
9	CD-ID	(33,180)	(25,838)	(7,342)		(7,342)		(7,342)				(7,342)		(7,342)
9	CD-WA	(2,840,236)	(2,211,777)	(628,459)		(628,459)		(628,459)	(628,459)		(628,459)		0	0
	ED-AN	(5,480,494)	(5,480,494)											
	ED-ID	0	0											
	ED-WA	(1,391,734)	(1,391,734)											
8,4	GD-AA	(587,890)		(410,206)	(177,684)		(410,206)	(410,206)		(296,464)	(296,464)		(113,742)	(113,742)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(89,860,326)	(65,242,945)	(17,360,375)	(7,257,006)	(635,801)	(16,724,574)	(17,360,375)	(628,459)	(12,087,184)	(12,715,643)	(7,342)	(4,637,390)	(4,644,732)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0	0	0	0		0	0
4	ED-AN	(170,795)	(170,795)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(170,795)	(170,795)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(108,862,941)	(82,736,139)	(18,452,389)	(7,674,413)	(974,844)	(17,477,545)	(18,452,389)	(858,078)	(12,631,371)	(13,489,449)	(116,766)	(4,846,174)	(4,962,940)

Allocation Ratios:

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

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	389XXX	Land & Land Rights														
99		ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	0	2,758,578	0	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	0	848,544	
8		GD-AA	0	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	0	885,250	
9		CD-WA / ID / AN	2,019,877	714,277	340,480	518,182	1,572,939	202,956	96,745	147,237	446,938	0	0	0	0	
		TOTAL ACCOUNT	16,070,946	836,590	702,759	7,553,996	9,093,345	2,961,534	96,745	2,185,528	5,243,807	848,544	885,250	1,733,794		
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	8,396,935	1,097,390	2,650,382	4,649,163	8,396,935	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	21,922,417	0	0	0	0	21,922,417	0	0	0	21,922,417	0	0	0	
99		GD-OR / AS	3,778,548	0	0	0	0	0	0	0	0	3,778,548	0	0	3,778,548	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	112,963,390	0	0	79,727,302	79,727,302	0	0	23,172,180	23,172,180	0	10,063,908	0	10,063,908	
9		CD-WA / ID / AN	30,506,824	9,749,649	5,716,099	8,290,831	23,756,579	2,770,286	1,624,185	2,355,774	6,750,245	0	0	0	0	
		TOTAL ACCOUNT	177,568,114	10,847,039	8,366,481	92,667,296	111,880,816	24,692,703	1,624,185	25,527,954	51,844,842	3,778,548	10,063,908	13,842,456		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	2,012,457	274,744	3,512	1,734,201	2,012,457	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	863,213	0	0	0	0	863,213	0	0	0	863,213	0	0	0	
99		GD-OR / AS	6,330	0	0	0	0	0	0	0	0	6,330	0	0	6,330	
8		GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	0	77,850	
7		CD-AA	88,525,995	0	0	62,479,877	62,479,877	0	0	18,159,337	18,159,337	0	7,886,781	0	7,886,781	
9		CD-WA / ID / AN	5,674,515	4,154,297	40,295	224,323	4,418,915	1,180,411	11,449	63,740	1,255,600	0	0	0	0	
		TOTAL ACCOUNT	97,340,087	4,429,041	43,807	64,438,401	68,911,249	2,043,624	11,449	18,402,804	20,457,877	6,330	7,964,631	7,970,961		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	47,170,723	22,651,895	9,499,444	15,019,384	47,170,723	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,599,182	0	0	0	0	9,255,214	2,515,238	1,828,730	13,599,182	0	0	0	0	
99		GD-OR / AS	3,952,018	0	0	0	0	0	0	0	0	3,952,018	0	0	3,952,018	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	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	0	653,389	
9		CD-WA / ID / AN	6,723,992	1,941,627	796,520	2,498,027	5,236,174	551,698	226,325	709,795	1,487,818	0	0	0	0	
		TOTAL ACCOUNT	78,826,901	24,593,522	10,295,964	22,693,627	57,583,113	9,806,912	2,741,563	4,075,716	16,624,191	3,952,018	667,579	4,619,597		

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,998,613	247,797	174,826	3,469,947	3,892,570	70,410	49,675	985,958	1,106,043	0	0	0	
		TOTAL ACCOUNT	5,503,311	248,777	176,172	3,859,517	4,284,466	158,570	49,675	985,958	1,194,203	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,731,256	703,615	204,716	4,822,925	5,731,256	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,564,639	0	0	0	0	1,855,756	273,667	435,216	2,564,639	0	0	0	
99		GD-OR / AS	868,886	0	0	0	0	0	0	0	0	868,886	0	868,886	
8		GD-AA	5,017,833	0	0	0	0	0	0	3,501,243	3,501,243	0	1,516,590	1,516,590	
7		CD-AA	13,071,914	0	0	9,225,895	9,225,895	0	0	2,681,442	2,681,442	0	1,164,577	1,164,577	
9		CD-WA / ID / AN	1,152,780	9,259	756,609	131,836	897,704	2,631	214,985	37,460	255,076	0	0	0	
		TOTAL ACCOUNT	28,407,308	712,874	961,325	14,180,656	15,854,855	1,858,387	488,652	6,655,361	9,002,400	868,886	2,681,167	3,550,053	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,476,074	362,966	13,580	1,099,528	1,476,074	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	125,301	0	0	0	0	30,384	0	94,917	125,301	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,415,979	362,966	13,580	2,206,555	2,583,101	30,384	0	559,827	590,211	40,917	201,750	242,667	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,933,341	13,923,954	9,493,189	8,516,198	31,933,341	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	
		TOTAL ACCOUNT	37,942,757	14,176,328	9,848,251	9,359,930	33,384,509	2,456,005	948,573	1,062,754	4,467,332	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,729,550	10,797,277	6,459,438	32,472,835	49,729,550	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,035,305	0	0	0	0	726,714	308,591	0	1,035,305	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	52,493,896	0	0	37,049,142	37,049,142	0	0	10,768,073	10,768,073	0	4,676,681	
9		CD-WA / ID / AN	17,525,779	6,470,727	2,909,459	4,267,664	13,647,850	1,838,606	826,700	1,212,623	3,877,929	0	0	
		TOTAL ACCOUNT	122,456,067	17,268,004	9,368,897	73,789,641	100,426,542	2,565,320	1,135,291	12,356,422	16,057,033	1,133,063	4,839,429	5,972,492
	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	613,649	0	0	433,101	433,101	0	0	125,878	125,878	0	54,670	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	818,181	0	13,522	619,847	633,369	0	1,897	125,878	127,775	2,367	54,670	57,037
		TOTAL GENERAL PLANT	568,466,881	73,475,141	39,790,758	291,486,696	404,752,595	46,573,439	7,098,030	71,938,202	125,609,671	10,699,149	27,405,466	38,104,615

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	25,017,931	639,169	0	18,737,337	19,376,506	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,759,094	1,432,132	0	14,326,962	15,759,094	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	705,592	0	0	0	0	0	0	492,334	492,334	0	213,258	
7		CD-AA	106,139,925	0	0	74,911,436	74,911,436	0	0	21,772,483	21,772,483	0	9,456,006	
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	123,064,945	1,432,132	32,734	89,564,140	91,029,006	0	9,301	22,357,374	22,366,675	0	9,669,264	9,669,264
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	206,653	0	0	145,851	145,851	0	0	42,391	42,391	0	18,411	18,411
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,597,419	0	0	1,833,206	1,833,206	0	0	532,809	532,809	0	231,404	231,404
9		CD-WA / ID / AN	18,916,714	14,731,013	0	14,731,013	14,731,013	4,185,701	0	4,185,701	4,185,701	0	0	0
		TOTAL ACCOUNT	21,514,133	14,731,013	0	1,833,206	16,564,219	4,185,701	0	532,809	4,718,510	0	231,404	231,404
	TOTAL		300,964,375	16,802,314	32,734	202,851,142	219,686,190	5,208,295	788,906	52,230,186	58,227,387	426,123	22,624,675	23,050,798

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended July 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,697,677)	(60,483,707)	(17,579,164)	(7,634,806)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(782,717)	(609,525)	(173,192)	0
7	282919 CD-AA	(1,548,308)	(1,092,765)	(317,604)	(137,939)
7	283750 CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
	Total	(88,294,708)	(62,373,739)	(18,124,526)	(7,796,443)

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,652,040	3,652,040	0	0	0	0	3,652,040
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	(119)	(119)	0	0	0	0	(119)
7/4	154560 Supply Chain Invoice Price Variance	0	0	53	53	0	0	0	0	53
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	49,202,690	25,243,025	0	74,445,715	45,967,032	23,393,424	3,235,658	1,849,601	0
TOTAL		49,202,690	25,243,025	3,651,974	78,097,689	45,967,032	23,393,424	3,235,658	1,849,601	3,651,974

ALLOCATION RATIOS:

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

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

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