

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	39,634,331	25,710,944	13,923,387
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>39,634,331</u>	<u>25,710,944</u>	<u>13,923,387</u>
G-APL	Gas Net Adjusted Rate Base	<u>550,307,255</u>	<u>385,847,307</u>	<u>164,459,948</u>
	RATE OF RETURN	<u>7.202%</u>	<u>6.664%</u>	<u>8.466%</u>

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

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers - AMA Percent	08-01-2018 thru 07-31-2019	252,101 100.000%	167,076 66.273%	85,025 33.727%
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2018 thru 07-31-2019	13,578,984 100.000%	9,557,062 70.381%	4,021,922 29.619%
	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	08-01-2018 thru 07-31-2019	287,925,722 100.000%	195,623,251 67.942%	92,302,471 32.058%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended July 31, 2019
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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
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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
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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 264,649,139 100.000%	Washington 179,359,843 67.773%	Idaho 85,289,296 32.227%	
11	Book Depreciation Percent	08-01-2018 thru 07-31-2019	25,150,228 100.000%	17,573,237 69.873%	7,576,991 30.127%	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2018 thru 07-31-2019	647,947,649 100.000%	452,447,859 69.828%	195,499,790 30.172%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2018 thru 07-31-2019	85,154,991 100.000%	67,635,597 79.426%	17,519,394 20.574%	
14	Net Allocated Schedule M's - AMA Percent	08-01-2018 thru 07-31-2019	-24,323,663 100.000%	-16,718,680 68.734%	-7,604,983 31.266%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended 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	132,944,431	0	132,944,431	91,053,630	0	91,053,630	41,890,801	0	41,890,801
99 4812XX	Commercial - Firm & Interruptible	59,870,214	0	59,870,214	42,410,446	0	42,410,446	17,459,768	0	17,459,768
99 4813XX	Industrial-Firm	2,359,289	0	2,359,289	1,417,881	0	1,417,881	941,408	0	941,408
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	229,812	0	229,812	202,689	0	202,689	27,123	0	27,123
99 499XXX	Unbilled Revenue	(321,025)	0	(321,025)	(228,948)	0	(228,948)	(92,077)	0	(92,077)
	TOTAL SALES TO ULTIMATE CUSTOMERS	195,082,721	0	195,082,721	134,855,698	0	134,855,698	60,227,023	0	60,227,023
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	91,234,321	0	91,234,321	61,416,398	0	61,416,398	29,817,923	0	29,817,923
4 488000	Miscellaneous Service Revenues	15,098	0	15,098	7,500	0	7,500	7,598	0	7,598
99 4893XX	Transportation Revenues	5,657,987	0	5,657,987	5,070,364	0	5,070,364	587,623	0	587,623
99 493000	Rent from Gas Property	2,725	0	2,725	2,725	0	2,725	0	0	0
4 495XXX	Other Gas Revenues	5,059,170	754,350	5,813,520	2,932,845	545,184	3,478,029	2,126,325	209,166	2,335,491
99 496100	Provision for Rate Refund	152,731	0	152,731	152,731	0	152,731	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(116,645)	0	(116,645)	(109,439)	0	(109,439)	(7,206)	0	(7,206)
	TOTAL OTHER OPERATING REVENUES	102,005,387	754,350	102,759,737	69,473,124	545,184	70,018,308	32,532,263	209,166	32,741,429
	TOTAL GAS REVENUES	297,088,108	754,350	297,842,458	204,328,822	545,184	204,874,006	92,759,286	209,166	92,968,452
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	152,960,108	0	152,960,108	103,081,793	0	103,081,793	49,878,315	0	49,878,315
99 808XXX	Net Natural Gas Storage Transactions	(6,700,216)	0	(6,700,216)	(4,346,667)	0	(4,346,667)	(2,353,549)	0	(2,353,549)
99 811000	Gas Used for Products Extraction	(780,499)	0	(780,499)	(521,369)	0	(521,369)	(259,130)	0	(259,130)
10 813000	Other Gas Expenses	0	1,290,260	1,290,260	0	874,448	874,448	0	415,812	415,812
99 813010	Gas Technology Institute (GTI) Expenses	119,827	0	119,827	84,039	0	84,039	35,788	0	35,788
	TOTAL PRODUCTION EXPENSES	145,599,220	1,290,260	146,889,480	98,297,796	874,448	99,172,244	47,301,424	415,812	47,717,236
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	19,260	19,260	0	13,309	13,309	0	5,951	5,951
1 824000	Other Expenses	0	823,538	823,538	0	569,065	569,065	0	254,473	254,473
1 837000	Other Equipment	0	1,686,216	1,686,216	0	1,165,175	1,165,175	0	521,041	521,041
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,529,014	2,529,014	0	1,747,549	1,747,549	0	781,465	781,465
G-DEPX	Depreciation Expense-Underground Storage	0	851,136	851,136	0	588,135	588,135	0	263,001	263,001
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	489,751	489,751	0	338,418	338,418	0	151,333	151,333
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,340,906	1,340,906	0	926,566	926,566	0	414,340	414,340
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,869,920	3,869,920	0	2,674,115	2,674,115	0	1,195,805	1,195,805

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	419,475	1,648,824	2,068,299	337,957	1,160,459	1,498,416	81,518	488,365	569,883
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,466,065	1,346,076	4,812,141	2,367,725	947,382	3,315,107	1,098,340	398,694	1,497,034
3	875000 Measuring & Reg Sta Exp-General	152,587	0	152,587	94,516	0	94,516	58,071	0	58,071
3	876000 Measuring & Reg Sta Exp-Industrial	6,876	0	6,876	5,224	0	5,224	1,652	0	1,652
3	877000 Measuring & Reg Sta Exp-City Gate	104,225	0	104,225	69,100	0	69,100	35,125	0	35,125
3	878000 Meter & House Regulator Expenses	446,497	0	446,497	307,096	0	307,096	139,401	0	139,401
3	879000 Customer Installation Expenses	2,002,463	96,236	2,098,699	1,389,722	67,732	1,457,454	612,741	28,504	641,245
3	880000 Other Expenses	2,119,142	758,827	2,877,969	1,690,825	534,070	2,224,895	428,317	224,757	653,074
3	881000 Rents	993	40,188	41,181	993	28,285	29,278	0	11,903	11,903
	MAINTENANCE									
3	885000 Supervision & Engineering	195,137	7,006	202,143	62,187	4,931	67,118	132,950	2,075	135,025
3	887000 Mains	1,044,338	143	1,044,481	782,615	101	782,716	261,723	42	261,765
3	889000 Measuring & Reg Sta Exp-General	214,313	42,156	256,469	153,321	29,670	182,991	60,992	12,486	73,478
3	890000 Measuring & Reg Sta Exp-Industrial	47,591	14,765	62,356	20,096	10,392	30,488	27,495	4,373	31,868
3	891000 Measuring & Reg Sta Exp-City Gate	67,650	25,721	93,371	34,034	18,103	52,137	33,616	7,618	41,234
3	892000 Services	1,521,357	0	1,521,357	1,191,913	0	1,191,913	329,444	0	329,444
3	893000 Meters & House Regulators	1,751,207	556,467	2,307,674	1,030,968	391,647	1,422,615	720,239	164,820	885,059
3	894000 Other Equipment	19,069	220,873	239,942	18,771	155,453	174,224	298	65,420	65,718
	TOTAL DISTRIBUTION OPERATING EXP	13,578,985	4,757,282	18,336,267	9,557,063	3,348,225	12,905,288	4,021,922	1,409,057	5,430,979
G-DEPX	Depreciation Expense-Distribution	17,912,247	59,267	17,971,514	12,128,546	40,267	12,168,813	5,783,701	19,000	5,802,701
G-OTX	Taxes Other Than FIT	16,338,872	0	16,338,872	13,287,229	0	13,287,229	3,051,643	0	3,051,643
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	34,251,119	59,267	34,310,386	25,415,775	40,267	25,456,042	8,835,344	19,000	8,854,344
	TOTAL DISTRIBUTION EXPENSES	47,830,104	4,816,549	52,646,653	34,972,838	3,388,492	38,361,330	12,857,266	1,428,057	14,285,323

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For Twelve Months 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	114,139	114,139	0	75,643	75,643	0	38,496	38,496
2	902000	Meter Reading Expenses	1,865,005	104,051	1,969,056	1,740,105	68,958	1,809,063	124,900	35,093	159,993
2	903XXX	Customer Records & Collection Expenses	1,608,522	4,940,792	6,549,314	1,107,506	3,274,411	4,381,917	501,016	1,666,381	2,167,397
2	904000	Uncollectible Accounts	48,307	411,742	460,049	11,648	272,874	284,522	36,659	138,868	175,527
2	905000	Misc Customer Accounts	0	144,210	144,210	0	95,572	95,572	0	48,638	48,638
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,521,834	5,714,934	9,236,768	2,859,259	3,787,458	6,646,717	662,575	1,927,476	2,590,051
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,804,951	150,354	9,955,305	8,346,852	99,644	8,446,496	1,458,099	50,710	1,508,809
2	909000	Advertising	26,866	765,417	792,283	26,866	507,265	534,131	0	258,152	258,152
2	910000	Misc Customer Service & Info Exp	0	259,581	259,581	0	172,032	172,032	0	87,549	87,549
TOTAL CUSTOMER SERVICE & INFO EXP			9,831,817	1,175,352	11,007,169	8,373,718	778,941	9,152,659	1,458,099	396,411	1,854,510
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	154,979	8,728,539	8,883,518	108,003	6,308,290	6,416,293	46,976	2,420,249	2,467,225
4	921000	Office Supplies & Expenses	855	1,364,567	1,365,422	243	986,200	986,443	612	378,367	378,979
4	922000	Admin. Expenses Transferred - Credit	0	(18,980)	(18,980)	0	(13,717)	(13,717)	0	(5,263)	(5,263)
4	923000	Outside Services Employed	76,378	2,718,336	2,794,714	76,104	1,964,596	2,040,700	274	753,740	754,014
4	924000	Property Insurance Premium	0	319,580	319,580	0	230,967	230,967	0	88,613	88,613
4	925XXX	Injuries and Damages	90	820,284	820,374	45	592,836	592,881	45	227,448	227,493
4	926XXX	Employee Pensions and Benefits	1,559	518,448	520,007	1,559	374,693	376,252	0	143,755	143,755
4	928000	Regulatory Commission Expenses	783,396	309,067	1,092,463	554,864	223,369	778,233	228,532	85,698	314,230
4	930000	Miscellaneous General Expenses	37,800	1,148,676	1,186,476	25,026	830,171	855,197	12,774	318,505	331,279
4	931000	Rents	7,440	86,498	93,938	7,440	62,514	69,954	0	23,984	23,984
4	935000	Maintenance of General Plant	433,650	3,127,477	3,561,127	343,728	2,260,290	2,604,018	89,922	867,187	957,109
TOTAL ADMIN & GEN OPERATING EXP			1,496,147	19,122,492	20,618,639	1,117,012	13,820,209	14,937,221	379,135	5,302,283	5,681,418

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For Twelve Months 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-DEPX	Depreciation Expense-General Plant	1,291,001	5,036,580	6,327,581	1,176,253	3,640,037	4,816,290	114,748	1,396,543	1,511,291
G-AMTX	Amortization Expense - General Plant - 303000	39,804	150,547	190,351	24,862	108,803	133,665	14,942	41,744	56,686
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	664,968	5,849,415	6,514,383	663,226	4,227,490	4,890,716	1,742	1,621,925	1,623,667
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	(2,177,349)	0	(2,177,349)	(2,177,349)	0	(2,177,349)	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	7,964	5,344	13,308	7,639	3,732	11,371	325	1,612	1,937
99 407319	AFUDC Equity DFIT Deferral	519,290	0	519,290	350,874	0	350,874	168,416	0	168,416
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	6,619	0	6,619	6,619	0	6,619	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	(567,273)	0	(567,273)	(384,325)	0	(384,325)	(182,948)	0	(182,948)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(1,673,772)	0	(1,673,772)	(1,673,772)	0	(1,673,772)	0	0	0
99 407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES		(1,136,359)	11,041,886	9,905,527	(1,421,720)	7,980,062	6,558,342	285,361	3,061,824	3,347,185
TOTAL ADMIN & GENERAL EXPENSES		359,788	30,164,378	30,524,166	(304,708)	21,800,271	21,495,563	664,496	8,364,107	9,028,603
TOTAL EXPENSES BEFORE FIT		207,142,763	47,031,393	254,174,156	144,198,903	33,303,725	177,502,628	62,943,860	13,727,668	76,671,528
NET OPERATING INCOME (LOSS) BEFORE FIT				43,668,302			27,371,378			16,296,924
G-FIT	FEDERAL INCOME TAX			(2,124,189)			(2,668,586)			544,397
G-FIT	DEFERRED FEDERAL INCOME TAX			6,175,970			4,342,228			1,833,742
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(17,810)			(13,208)			(4,602)
GAS NET OPERATING INCOME (LOSS)				39,634,331			25,710,944			13,923,387

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers - AMA	100.000%	66.273%	33.727%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.381%	29.619%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL 10	Actual Annual Throughput	100.000%	67.773%	32.227%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	1,015,624	754,350	1,769,974	89,422	545,184	634,606	926,202	209,166	1,135,368
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,018,525	0	3,018,525	1,481,475	0	1,481,475
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	(2,287,489)	0	(2,287,489)	(1,795,624)	0	(1,795,624)	(491,865)	0	(491,865)
4	495329	Amortization Res Decoupling Deferral	2,486,674	0	2,486,674	2,232,183	0	2,232,183	254,491	0	254,491
4	495338	Non-Res Decoupling Deferred Rev	(183,163)	0	(183,163)	16,955	0	16,955	(200,118)	0	(200,118)
4	495339	Amortization Non-Res Decoupling	(472,475)	0	(472,475)	(628,616)	0	(628,616)	156,141	0	156,141
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			5,059,171	754,350	5,813,521	2,932,845	545,184	3,478,029	2,126,326	209,166	2,335,492

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended 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
6	804000	Gas Purchases	134,365,609	0	134,365,609	91,338,337	0	91,338,337	43,027,272	0	43,027,272
1	804001	Pipeline Demand Costs	26,128,676	0	26,128,676	18,052,362	0	18,052,362	8,076,314	0	8,076,314
1	804002	Transport Variable Charges	807,419	0	807,419	557,898	0	557,898	249,521	0	249,521
6	804010	Gas Costs - Fixed Hedge	56,695	0	56,695	36,550	0	36,550	20,145	0	20,145
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	346,723	0	346,723	233,548	0	233,548	113,175	0	113,175
6	804018	Merchandise Processing Fee	116,856	0	116,856	78,135	0	78,135	38,721	0	38,721
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	4,920,323	0	4,920,323	3,311,470	0	3,311,470	1,608,853	0	1,608,853
6	804700	Gas Costs - Offsystem Bookout	441,540	0	441,540	299,966	0	299,966	141,574	0	141,574
6	804711	Gas Costs - Offsystem Bookout Offset	(441,540)	0	(441,540)	(299,966)	0	(299,966)	(141,574)	0	(141,574)
6	804730	Gas Costs - Intracompany LDC Gas	15,372,395	0	15,372,395	10,435,068	0	10,435,068	4,937,327	0	4,937,327
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(25,228,511)	0	(25,228,511)	(16,624,784)	0	(16,624,784)	(8,603,727)	0	(8,603,727)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(3,926,077)	0	(3,926,077)	(4,336,791)	0	(4,336,791)	410,714	0	410,714
		TOTAL PURCHASED GAS COSTS	152,960,108	0	152,960,108	103,081,793	0	103,081,793	49,878,315	0	49,878,315

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.942%	32.058%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	281,917	150,354	432,271	227,599	99,644	327,243	54,318	50,710	105,028
99	908600	Public Purpose Tariff Rider Expense Offset	9,393,704	0	9,393,704	7,989,470	0	7,989,470	1,404,234	0	1,404,234
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 Unbillec	13,056	0	13,056	13,509	0	13,509	(453)	0	(453)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,804,951	150,354	9,955,305	8,346,852	99,644	8,446,496	1,458,099	50,710	1,508,809

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	550,307,255	385,847,307	164,459,948
	Interest Deduction for FIT Calculation	15,213,908	10,687,970	4,525,938
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12A
For Twelve Months 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	297,842,458	204,874,006	92,968,452
G-OPS	Operating & Maintenance Expense	208,617,337	144,561,678	64,055,659
G-OPS	Book Deprec/Amort and Reg Amortizations	28,728,196	19,315,303	9,412,893
G-OTX	Taxes Other than FIT	16,828,623	13,625,647	3,202,976
	Net Operating Income Before FIT	43,668,302	27,371,378	16,296,924
G-INT	Less: Interest Expense	15,213,908	10,687,970	4,525,938
G-OTX	Less: Idaho ITC Deferral & Amortization	284,424	0	284,424
G-SCM	Schedule M Adjustments	(38,854,004)	(29,390,962)	(9,463,042)
	Taxable Net Operating Income	(10,115,186)	(12,707,554)	2,592,368
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,124,189)	(2,668,586)	544,397
G-DTE	Deferred FIT	6,175,970	4,342,228	1,833,742
99	411400 Amortized Investment Tax Credit	(17,810)	(13,208)	(4,602)
	Total FIT/Deferred FIT & ITC	4,033,971	1,660,434	2,373,537
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months 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	19,908,018	11,946,963	31,854,981	13,992,887	8,604,744	22,597,631	5,915,131	3,342,219	9,257,350
12	997001	Contributions In Aid of Construction	0	1,316,128	1,316,128	0	919,026	919,026	0	397,102	397,102
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	412,628	412,628	0	288,130	288,130	0	124,498	124,498
99	997010	Deferred Gas Credit and Refunds	(28,010,838)	0	(28,010,838)	(20,964,988)	0	(20,964,988)	(7,045,850)	0	(7,045,850)
12	997016	Redemption Expense Amortization	0	210,000	210,000	0	146,639	146,639	0	63,361	63,361
99	997018	DSM Tariff Rider	110,315	0	110,315	132,299	0	132,299	(21,984)	0	(21,984)
12	997020	FAS87 Current Pension Accrual	0	(2,034)	(2,034)	0	(1,420)	(1,420)	0	(614)	(614)
12	997027	Customer Uncollectibles	0	(546,454)	(546,454)	0	(381,578)	(381,578)	0	(164,876)	(164,876)
99	997031	Decoupling Mechanism	459,867	0	459,867	178,515	0	178,515	281,352	0	281,352
12	997032	Interest Rate Swaps	0	573,946	573,946	0	400,775	400,775	0	173,171	173,171
12	997035	Leases	0	(4,443)	(4,443)	0	(3,211)	(3,211)	0	(1,232)	(1,232)
12	997048	AFUDC	0	2,748,950	2,748,950	0	1,919,537	1,919,537	0	829,413	829,413
12	997049	Tax Depreciation	0	(35,166,996)	(35,166,996)	0	(24,556,410)	(24,556,410)	0	(10,610,586)	(10,610,586)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	47,143	0	47,143	47,596	0	47,596	(453)	0	(453)
12	997080	Book Transportation Depreciation	0	3,594,285	3,594,285	0	2,509,817	2,509,817	0	1,084,468	1,084,468
12	997081	Deferred Compensation	0	57,533	57,533	0	40,174	40,174	0	17,359	17,359
4	997082	Meal Disallowances	0	152,920	152,920	0	110,518	110,518	0	42,402	42,402
12	997083	Paid Time Off	0	85,297	85,297	0	59,561	59,561	0	25,736	25,736
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	(152,731)	0	(152,731)	(152,731)	0	(152,731)	0	0	0
12	997101	Repairs 481 (a)	0	(7,930,135)	(7,930,135)	0	(5,537,455)	(5,537,455)	0	(2,392,680)	(2,392,680)
99	997102	Amort Idaho Earnings Test (254229)	(65,272)	0	(65,272)	0	0	0	(65,272)	0	(65,272)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(1,574,836)	0	(1,574,836)	(1,574,836)	0	(1,574,836)	0	0	0
99	997107	MDM System	(2,195,789)	0	(2,195,789)	(2,195,789)	0	(2,195,789)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(1,054,704)	0	(1,054,704)	18,186	0	18,186	(1,072,890)	0	(1,072,890)
99	997109	Tax Reform Amortization	(2,121,978)	0	(2,121,978)	(2,120,182)	0	(2,120,182)	(1,796)	0	(1,796)
99	997110	FISERVE	(566,963)	0	(566,963)	(384,113)	0	(384,113)	(182,850)	0	(182,850)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(172,134)	(172,134)	0	(74,378)	(74,378)
12	997112	AFUDC Equity Tax Flow Through	0	(1,114,733)	(1,114,733)	0	(778,396)	(778,396)	0	(336,337)	(336,337)
12	997113	AFUDC Equity CWIP	0	(387,502)	(387,502)	0	(270,585)	(270,585)	0	(116,917)	(116,917)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,412)	(16,412)	0	(7,091)	(7,091)
12	997115	AFUDC Equity DFIR Deferral	519,290	0	519,290	350,874	0	350,874	168,416	0	168,416
TOTAL SCHEDULE M ADJUSTMENTS			(7,638,226)	(24,323,662)	(38,854,004)	(12,672,282)	(16,718,680)	(29,390,962)	(1,858,060)	(7,604,982)	(9,463,042)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers - AMA	100.000%	66.273%	33.727%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.942%	32.058%
G-ALL	11	Book Depreciation	100.000%	69.873%	30.127%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.828%	30.172%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	(422,011)	(294,682)	(127,329)
99	410100	Deferred Federal Income Tax Exp	6,616,081	4,652,631	1,963,450
		SUBTOTAL	6,194,070	4,357,949	1,836,121
12	411100	Deferred Federal Income Tax Expense - Allocated	(8,200)	(5,726)	(2,474)
99	411100	Deferred Federal Income Tax Exp	(9,900)	(9,995)	95
		SUBTOTAL	(18,100)	(15,721)	(2,379)
		Total Deferred Federal Income Tax Expense	6,175,970	4,342,228	1,833,742

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.828%	30.172%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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	489,751	489,751	0	338,418	338,418	0	151,333	151,333
		TOTAL UNDERGROUND STORAGE TAX	0	489,751	489,751	0	338,418	338,418	0	151,333	151,333
		DISTRIBUTION									
99	408110	State Excise Tax	5,256,353	0	5,256,353	5,256,353	0	5,256,353	0	0	0
99	408120	Municipal Occupation & License Tax	5,970,602	0	5,970,602	4,898,299	0	4,898,299	1,072,303	0	1,072,303
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	4,866,383	0	4,866,383	3,132,577	0	3,132,577	1,733,806	0	1,733,806
99	409100	State Income Tax	(38,890)	0	(38,890)	0	0	0	(38,890)	0	(38,890)
99	411410	State Income Tax-ITC Deferred	299,738	0	299,738	0	0	0	299,738	0	299,738
99	411420	State Income Tax-ITC Amortization	(15,314)	0	(15,314)	0	0	0	(15,314)	0	(15,314)
		TOTAL DISTRIBUTION TAX	16,338,872	0	16,338,872	13,287,229	0	13,287,229	3,051,643	0	3,051,643
		TOTAL TAXES OTHER THAN FIT	16,338,872	489,751	16,828,623	13,287,229	338,418	13,625,647	3,051,643	151,333	3,202,976

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 July 31, 2019	
Average of Monthly Averages Basis	

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,268,844	4,071,043	1,022,594	1,639,739	2,662,333	779,605	629,105	1,408,710
4	3031XX	Misc Intangible IT Plant (3031XX)	3,307,322	47,366,970	50,674,292	3,298,021	34,233,057	37,531,078	9,301	13,133,913	13,143,214
TOTAL INTANGIBLE PLANT			5,109,521	49,635,814	54,745,335	4,320,615	35,872,796	40,193,411	788,906	13,763,018	14,551,924
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	2,766,614	2,766,614	0	1,911,730	1,911,730	0	854,884	854,884
1	352XXX	Wells	0	19,467,402	19,467,402	0	13,451,975	13,451,975	0	6,015,427	6,015,427
1	353000	Lines	0	1,044,477	1,044,477	0	721,734	721,734	0	322,743	322,743
1	354000	Compressor Station Equipment	0	12,890,129	12,890,129	0	8,907,079	8,907,079	0	3,983,050	3,983,050
1	355000	Measuring & Regulating Equipment	0	1,560,884	1,560,884	0	1,078,571	1,078,571	0	482,313	482,313
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,839,323	2,839,323	0	1,961,972	1,961,972	0	877,351	877,351
TOTAL UNDERGROUND STORAGE PLANT			0	42,252,035	42,252,035	0	29,221,935	29,221,935	0	13,030,100	13,030,100
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	414,535	0	414,535	306,355	0	306,355	108,180	0	108,180
6	375000	Structures & Improvements	1,226,356	0	1,226,356	793,777	0	793,777	432,579	0	432,579
6	376000	Mains	360,739,619	2,518,135	363,257,754	238,564,783	1,710,871	240,275,654	122,174,836	807,264	122,982,100
6	378000	Measuring & Reg Station Equip-General	6,361,621	5,296	6,366,917	4,012,246	3,598	4,015,844	2,349,375	1,698	2,351,073
6	379000	Measuring & Reg Station Equip-City Gate	6,356,746	0	6,356,746	1,898,733	0	1,898,733	4,458,013	0	4,458,013
6	380000	Services	260,188,425	0	260,188,425	179,289,646	0	179,289,646	80,898,779	0	80,898,779
6	381XXX	Meters	86,410,184	0	86,410,184	58,853,032	0	58,853,032	27,557,152	0	27,557,152
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	3,677,392	0	3,677,392	2,747,666	0	2,747,666	929,726	0	929,726
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			725,463,473	2,523,431	727,986,904	486,530,163	1,714,469	488,244,632	238,933,310	808,962	239,742,272
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,057,786	2,163,351	5,221,137	2,961,041	1,563,497	4,524,538	96,745	599,854	696,599
4	390XXX	Structures & Improvements	21,453,152	25,104,702	46,557,854	19,799,000	18,143,670	37,942,670	1,654,152	6,961,032	8,615,184
4	391XXX	Office Furniture & Equipment	1,684,088	16,468,987	18,153,075	1,666,738	11,902,466	13,569,204	17,350	4,566,521	4,583,871
4	392XXX	Transportation Equipment	12,570,200	3,990,057	16,560,257	9,811,941	2,883,694	12,695,635	2,758,259	1,106,363	3,864,622
4	393000	Stores Equipment	206,400	974,826	1,181,226	158,689	704,526	863,215	47,711	270,300	318,011
4	394000	Tools, Shop & Garage Equipment	2,329,675	6,494,914	8,824,589	1,829,093	4,694,004	6,523,097	500,582	1,800,910	2,301,492
4	395XXX	Laboratory Equipment	23,049	517,032	540,081	23,049	373,669	396,718	0	143,363	143,363
4	396XXX	Power Operated Equipment	3,398,580	1,062,753	4,461,333	2,456,005	768,073	3,224,078	942,575	294,680	1,237,255
4	397XXX	Communications Equipment	3,342,097	13,654,029	16,996,126	2,080,657	9,868,040	11,948,697	1,261,440	3,785,989	5,047,429
4	398000	Miscellaneous Equipment	1,897	110,141	112,038	0	79,601	79,601	1,897	30,540	32,437
TOTAL GENERAL PLANT			48,066,924	70,540,792	118,607,716	40,786,213	50,981,240	91,767,453	7,280,711	19,559,552	26,840,263

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

Report ID: G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	778,639,918	164,952,072	943,591,990	531,636,991	117,790,440	649,427,431	247,002,927	47,161,632	294,164,559
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,482,673)	(16,482,673)	0	(11,389,527)	(11,389,527)	0	(5,093,146)	(5,093,146)
G-ADEP		Distribution Plant	(228,054,704)	(1,798,112)	(229,852,816)	(148,720,385)	(1,221,673)	(149,942,058)	(79,334,319)	(576,439)	(79,910,758)
G-ADEP		General Plant	(12,143,061)	(21,309,664)	(33,452,725)	(8,730,935)	(15,400,921)	(24,131,856)	(3,412,126)	(5,908,743)	(9,320,869)
		TOTAL ACCUMULATED DEPRECIATION	(240,197,765)	(39,590,449)	(279,788,214)	(157,451,320)	(28,012,121)	(185,463,441)	(82,746,445)	(11,578,328)	(94,324,773)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(320,800)	(681,255)	(1,002,055)	(218,224)	(492,356)	(710,580)	(102,576)	(188,899)	(291,475)
G-AAMT		Misc IT Intangible Plant - 3031XX	(280,271)	(14,543,713)	(14,823,984)	(273,728)	(10,511,033)	(10,784,761)	(6,543)	(4,032,680)	(4,039,223)
G-AAMT		Underground Storage	0	(30,086)	(30,086)	0	(20,789)	(20,789)	0	(9,297)	(9,297)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(601,071)	(15,255,054)	(15,856,125)	(491,952)	(11,024,178)	(11,516,130)	(109,119)	(4,230,876)	(4,339,995)
		TOTAL ACCUMULATED DEPR/AMORT	(240,798,836)	(54,845,503)	(295,644,339)	(157,943,272)	(39,036,299)	(196,979,571)	(82,855,564)	(15,809,204)	(98,664,768)
		NET GAS UTILITY PLANT before DFIT	537,841,082	110,106,569	647,947,651	373,693,719	78,754,141	452,447,860	164,147,363	31,352,428	195,499,791
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,094,976)	(110,094,976)	0	(76,877,120)	(76,877,120)	0	(33,217,856)	(33,217,856)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(18,211,108)	(18,211,108)	0	(13,157,378)	(13,157,378)	0	(5,053,730)	(5,053,730)
4	282919	ADFIT - Common Plant (282919 from C-DT:	0	(161,228)	(161,228)	0	(116,523)	(116,523)	0	(44,705)	(44,705)
4	283750	ADFIT - Common Plant (283750 from C-DT:	0	(52,718)	(52,718)	0	(38,100)	(38,100)	0	(14,618)	(14,618)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(383,480)	(383,480)	0	(267,776)	(267,776)	0	(115,704)	(115,704)
		TOTAL ACCUMULATED DFIT	0	(128,903,510)	(128,903,510)	0	(90,456,897)	(90,456,897)	0	(38,446,613)	(38,446,613)
		NET GAS UTILITY PLANT	537,841,082	(18,796,941)	519,044,141	373,693,719	(11,702,756)	361,990,963	164,147,363	(7,094,185)	157,053,178

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%	67.942%	32.058%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.828%	30.172%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	537,841,082	(18,796,941)	519,044,141	373,693,719	(11,702,756)	361,990,963	164,147,363	(7,094,185)	157,053,178
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(62,497)	0	(62,497)	(62,497)	0	(62,497)	0	0	0
4	182311	Regulatory Asset - AFUDC	119,313	37,733	157,046	109,321	27,270	136,591	9,992	10,463	20,455
4	182318	Accumulated Amortization - AFUDC	(3,398)	(2,432)	(5,830)	(3,322)	(1,757)	(5,079)	(76)	(675)	(751)
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	8,377,437	8,377,437	0	5,788,809	5,788,809	0	2,588,628	2,588,628
4	252000	Customer Advances	(2,891)	(4)	(2,895)	0	(3)	(3)	(2,891)	(1)	(2,892)
99	235199	Customer Deposits	(560,131)	0	(560,131)	(560,131)	0	(560,131)	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	9,816,139	0	9,816,139	9,816,139	0	9,816,139	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,061,389)	0	(2,061,389)	(2,061,389)	0	(2,061,389)	0	0	0
C-WKC		Working Capital	9,874,170	0	9,874,170	6,843,739	0	6,843,739	3,030,431		3,030,431
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	17,119,316	14,143,798	31,263,114	14,081,860	9,774,484	23,856,344	3,037,456	4,369,314	7,406,770
		NET RATE BASE	554,960,398	(4,653,143)	550,307,255	387,775,579	(1,928,272)	385,847,307	167,184,819	(2,724,871)	164,459,948

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended 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)	6,590,312	6,590,312											
Steam (ED-ID)	1,403,537	1,403,537											
Steam (ED-WA)	1,374,200	1,374,200											
Hydro (ED-AN)	12,987,895	12,987,895											
Other (ED-AN)	10,177,662	10,177,662											
Total Electric Production	32,533,606	32,533,606											
Electric Transmission													
ED-AN	13,716,830	13,716,830											
ED-ID	326,585	326,585											
ED-WA	168,207	168,207											
Total Electric Transmission	14,211,622	14,211,622											
Electric Distribution													
ED-AN	63,802	63,802											
ED-ID	17,473,876	17,473,876											
ED-WA	31,958,390	31,958,390											
Total Electric Distribution	49,496,068	49,496,068											
Gas Underground Storage													
1 GD-AN	851,136		851,136			851,136	851,136		588,135	588,135		263,001	263,001
GD-OR	131,229			131,229									
Total Gas Underground Storage	982,365		851,136	131,229		851,136	851,136		588,135	588,135		263,001	263,001
Gas Distribution													
6 GD-AN	59,267		59,267			59,267	59,267		40,267	40,267		19,000	19,000
GD-ID	5,783,701		5,783,701		5,783,701	5,783,701	5,783,701				5,783,701		5,783,701
GD-WA	12,128,546		12,128,546		12,128,546	12,128,546	12,128,546	12,128,546		12,128,546			
GD-OR	8,246,423			8,246,423									
Total Gas Distribution	26,217,937		17,971,514	8,246,423	17,912,247	59,267	17,971,514	12,128,546	40,267	12,168,813	5,783,701	19,000	5,802,701
General Plant													
ED-AN	2,520,327	2,520,327											
ED-ID	334,410	334,410											
ED-WA	639,387	639,387											
7,4 CD-AA	22,064,269	15,572,520	4,526,043	1,965,706		4,526,043	4,526,043		3,271,062	3,271,062		1,254,981	1,254,981
9,4 CD-AN	1,007,903	784,884	223,019			223,019	223,019		161,180	161,180		61,839	61,839
9 CD-ID	388,863	302,819	86,044		86,044	86,044	86,044				86,044		86,044
9 CD-WA	1,383,567	1,077,425	306,142		306,142	306,142	306,142	306,142		306,142			
8,4 GD-AA	370,639		258,617	112,022		258,617	258,617		186,908	186,908		71,709	71,709
4 GD-AN	28,901		28,901			28,901	28,901		20,887	20,887		8,014	8,014
GD-ID	28,704		28,704		28,704	28,704	28,704				28,704		28,704
GD-WA	870,111		870,111		870,111	870,111	870,111	870,111		870,111			
GD-OR	200,475			200,475									
Total General Plant	29,837,556	21,231,772	6,327,581	2,278,203	1,291,001	5,036,580	6,327,581	1,176,253	3,640,037	4,816,290	114,748	1,396,543	1,511,291
Total Depreciation Expense	153,279,154	117,473,068	25,150,231	10,655,855	19,203,248	5,946,983	25,150,231	13,304,799	4,268,439	17,573,238	5,898,449	1,678,544	7,576,993

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 1 System Contract Demand	69.100%	30.900%

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH DEPRECIATION EXPENSE		G-DEPX-12A	
For Twelve Months 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	67.942%	32.058%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	235,080	235,080											
Total Production/Transmission		1,153,480	1,153,480											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	7,076	7,076											
Total Distribution		31,229	31,229											
General Plant - 303000														
7,4	CD-AA	723,414	510,571	148,394	64,449		148,394	148,394		107,247	107,247		41,147	41,147
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			24,862
	GD-OR	8,068			8,068									8,068
Total General Plant - 303000		781,015	518,147	190,351	72,517	39,804	150,547	190,351	24,862	108,803	133,665	14,942	41,744	56,686
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	27,996,025	19,759,035	5,742,824	2,494,166		5,742,824	5,742,824		4,150,454	4,150,454		1,592,370	1,592,370
9,4	CD-AN	54,703	42,599	12,104			12,104	12,104		8,748	8,748		3,356	3,356
9,4	CD-ID	7,872	6,130	1,742		1,742		1,742				1,742		1,742
9,4	CD-WA	2,997,361	2,334,135	663,226		663,226		663,226	663,226		663,226			0
	ED-AN	2,555,424	2,555,424											
	ED-ID	0	0											
	ED-WA	400,618	400,618											
8,4	GD-AA	135,415		94,487	40,928		94,487	94,487		68,288	68,288		26,199	26,199
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 3031XX		34,147,418	25,097,941	6,514,383	2,535,094	664,968	5,849,415	6,514,383	663,226	4,227,490	4,890,716	1,742	1,621,925	1,623,667
Gas Underground Storage														
1	GD-AN	19		19			19	19		13	13		6	6
Total Gas Underground Storage		19		19			19	19		13	13		6	6
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	47,830	47,830											
	GD-OR	0			0									0
Total General Plant- 390200, 396200		47,830	47,830	0	0		0	0		0	0		0	0
Total Amortization Expense		36,160,991	26,848,627	6,704,753	2,607,611	704,772	5,999,981	6,704,753	688,088	4,336,306	5,024,394	16,684	1,663,675	1,680,359

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%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Rat	30.900%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			27.728%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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)	(236,667,301)	(236,667,301)											
Steam (ED-ID)	(24,194,623)	(24,194,623)											
Steam (ED-WA)	(45,417,375)	(45,417,375)											
Hydro (ED-AN)	(136,939,977)	(136,939,977)											
Other (ED-AN)	(129,273,779)	(129,273,779)											
Total Electric Production	(572,493,055)	(572,493,055)											
Electric Transmission													
ED-AN	(212,838,586)	(212,838,586)											
ED-ID	(2,355,760)	(2,355,760)											
ED-WA	(4,368,363)	(4,368,363)											
Total Electric Transmission	(219,562,709)	(219,562,709)											
Electric Distribution													
ED-AN	(187,516)	(187,516)											
ED-ID	(219,114,936)	(219,114,936)											
ED-WA	(350,923,269)	(350,923,269)											
Total Electric Distribution	(570,225,721)	(570,225,721)											
Gas Underground Storage													
1 GD-AN	(16,482,673)		(16,482,673)			(16,482,673)	(16,482,673)		(11,389,527)	(11,389,527)		(5,093,146)	(5,093,146)
GD-OR	(1,169,723)			(1,169,723)									
Total Gas Underground Storage	(17,652,396)		(16,482,673)	(1,169,723)		(16,482,673)	(16,482,673)		(11,389,527)	(11,389,527)		(5,093,146)	(5,093,146)
Gas Distribution													
6 GD-AN	(1,798,112)		(1,798,112)			(1,798,112)	(1,798,112)		(1,221,673)	(1,221,673)		(576,439)	(576,439)
GD-ID	(79,334,319)		(79,334,319)		(79,334,319)	(79,334,319)					(79,334,319)		(79,334,319)
GD-WA	(148,720,385)		(148,720,385)		(148,720,385)	(148,720,385)	(148,720,385)			(148,720,385)			
GD-OR	(112,551,728)			(112,551,728)									
Total Gas Distribution	(342,404,544)		(229,852,816)	(112,551,728)	(228,054,704)	(1,798,112)	(229,852,816)	(148,720,385)	(1,221,673)	(149,942,058)	(79,334,319)	(576,439)	(79,910,758)
General Plant													
ED-AN	(44,141,185)	(44,141,185)											
ED-ID	(10,767,426)	(10,767,426)											
ED-WA	(20,555,380)	(20,555,380)											
7,4 CD-AA	(67,874,835)	(47,904,701)	(13,923,165)	(6,046,969)	(13,923,165)	(13,923,165)		(10,062,550)	(10,062,550)		(3,860,615)	(3,860,615)	
9,4 CD-AN	(12,387,137)	(9,646,235)	(2,740,902)		(2,740,902)	(2,740,902)		(1,980,905)	(1,980,905)		(759,997)	(759,997)	
9 CD-ID	(6,217,984)	(4,842,131)	(1,375,853)		(1,375,853)	(1,375,853)				(1,375,853)		(1,375,853)	
9 CD-WA	(4,749,406)	(3,698,505)	(1,050,901)		(1,050,901)	(1,050,901)	(1,050,901)			(1,050,901)			
8,4 GD-AA	(2,165,699)		(1,511,138)	(654,561)	(1,511,138)	(1,511,138)		(1,092,130)	(1,092,130)		(419,008)	(419,008)	
4 GD-AN	(3,134,459)		(3,134,459)		(3,134,459)	(3,134,459)		(2,265,336)	(2,265,336)		(869,123)	(869,123)	
GD-ID	(2,036,273)		(2,036,273)		(2,036,273)	(2,036,273)				(2,036,273)		(2,036,273)	
GD-WA	(7,680,034)		(7,680,034)		(7,680,034)	(7,680,034)	(7,680,034)			(7,680,034)			
GD-OR	(4,689,499)			(4,689,499)									
Total General Plant	(186,399,317)	(141,555,563)	(33,452,725)	(11,391,029)	(12,143,061)	(21,309,664)	(33,452,725)	(8,730,935)	(15,400,921)	(24,131,856)	(3,412,126)	(5,908,743)	(9,320,869)
Total Accumulated Depreciation	(1,908,737,742)	(1,503,837,048)	(279,788,214)	(125,112,480)	(240,197,765)	(39,590,449)	(279,788,214)	(157,451,320)	(28,012,121)	(185,463,441)	(82,746,445)	(11,578,328)	(94,324,773)

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%						Print Date: 10/24/2019 10:31 AM

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED DEPRECIATION		G-ADEP-12A	
For Twelve Months 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	67.942%	32.058%

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

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	(12,054,687)	(12,054,687)											
Misc Intangible Plt (303000)	ED-AN	(1,868,570)	(1,868,570)											
Total Production/Transmission		(13,923,257)	(13,923,257)											
Distribution														
Franchises (302000)	ED-WA	(219,707)	(219,707)											
Misc Intangible Plt (303000)	ED-WA	(43,293)	(43,293)											
Total Distribution		(263,000)	(263,000)											
General Plant - 303000														
7,4	CD-AA	(3,205,337)	(2,262,263)	(657,511)	(285,563)		(657,511)	(657,511)		(475,196)	(475,196)		(182,315)	(182,315)
9,4	CD-AN	(107,307)	(83,563)	(23,744)			(23,744)	(23,744)		(17,160)	(17,160)		(6,584)	(6,584)
	GD-ID	(102,576)		(102,576)		(102,576)		(102,576)				(102,576)		(102,576)
	GD-WA	(218,224)		(218,224)		(218,224)		(218,224)	(218,224)		(218,224)			
	GD-OR	(97,427)			(97,427)									
Total General Plant - 303000		(3,730,871)	(2,345,826)	(1,002,055)	(382,990)	(320,800)	(681,255)	(1,002,055)	(218,224)	(492,356)	(710,580)	(102,576)	(188,899)	(291,475)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(69,081,205)	(48,756,133)	(14,170,627)	(6,154,445)		(14,170,627)	(14,170,627)		(10,241,396)	(10,241,396)		(3,929,231)	(3,929,231)
9,4	CD-AN	(31,133)	(24,244)	(6,889)			(6,889)	(6,889)		(4,979)	(4,979)		(1,910)	(1,910)
9	CD-ID	(29,571)	(23,028)	(6,543)		(6,543)		(6,543)				(6,543)		(6,543)
9	CD-WA	(1,237,076)	(963,348)	(273,728)		(273,728)		(273,728)	(273,728)		(273,728)		0	0
	ED-AN	(4,267,036)	(4,267,036)											
	ED-ID	0	0											
	ED-WA	(2,086,168)	(2,086,168)											
8,4	GD-AA	(524,818)		(366,197)	(158,621)		(366,197)	(366,197)		(264,658)	(264,658)		(101,539)	(101,539)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031X		(77,257,007)	(56,119,957)	(14,823,984)	(6,313,066)	(280,271)	(14,543,713)	(14,823,984)	(273,728)	(10,511,033)	(10,784,761)	(6,543)	(4,032,680)	(4,039,223)
Gas Underground Storage														
1	GD-AN	(30,086)		(30,086)			(30,086)	(30,086)		(20,789)	(20,789)		(9,297)	(9,297)
Total Gas Underground Storage		(30,086)		(30,086)			(30,086)	(30,086)		(20,789)	(20,789)		(9,297)	(9,297)
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	(148,921)	(148,921)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(148,921)	(148,921)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(95,353,142)	(72,800,961)	(15,856,125)	(6,696,056)	(601,071)	(15,255,054)	(15,856,125)	(491,952)	(11,024,178)	(11,516,130)	(109,119)	(4,230,876)	(4,339,995)

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-12A
For Twelve Months 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	499,409	114,356	362,279	22,774	499,409	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,758,085	0	0	0	0	2,758,085	0	0	0	2,758,085	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250	
9		CD-WA / ID / AN	1,919,651	714,277	340,480	440,133	1,494,890	202,956	96,745	125,060	424,761	0	0	0	
		TOTAL ACCOUNT	15,962,270	828,633	702,759	7,475,947	9,007,339	2,961,041	96,745	2,163,351	5,221,137	848,544	885,250	1,733,794	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,327,305	1,106,684	2,573,732	4,646,889	8,327,305	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	17,539,486	0	0	0	0	17,539,486	0	0	0	0	0	0	
99		GD-OR / AS	3,750,047	0	0	0	0	0	0	0	0	3,750,047	0	3,750,047	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	110,912,212	0	0	78,279,621	78,279,621	0	0	22,751,422	22,751,422	0	9,881,169	9,881,169	
9		CD-WA / ID / AN	28,322,615	7,952,055	5,821,565	8,282,050	22,055,670	2,259,514	1,654,152	2,353,279	6,266,945	0	0	0	
		TOTAL ACCOUNT	168,851,665	9,058,739	8,395,297	91,208,560	108,662,596	19,799,000	1,654,152	25,104,701	46,557,853	3,750,047	9,881,169	13,631,216	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	2,490,868	512,214	367	1,978,287	2,490,868	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	655,854	0	0	0	0	655,854	0	0	0	0	0	0	
99		GD-OR / AS	902	0	0	0	0	0	0	0	0	902	0	902	
8		GD-AA	334,585	0	0	0	0	0	0	233,460	233,460	0	101,125	101,125	
7		CD-AA	78,942,196	0	0	55,715,823	55,715,823	0	0	16,193,413	16,193,413	0	7,032,960	7,032,960	
9		CD-WA / ID / AN	4,837,297	3,557,673	61,060	148,215	3,766,948	1,010,885	17,350	42,114	1,070,349	0	0	0	
		TOTAL ACCOUNT	87,261,702	4,069,887	61,427	57,842,325	61,973,639	1,666,739	17,350	16,468,987	18,153,076	902	7,134,085	7,134,987	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	46,481,940	22,277,812	9,388,819	14,815,309	46,481,940	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,579,223	0	0	0	0	9,249,860	2,537,560	1,791,803	13,579,223	0	0	0	
99		GD-OR / AS	3,863,536	0	0	0	0	0	0	0	0	3,863,536	0	3,863,536	
8		GD-AA	40,751	0	0	0	0	0	0	28,434	28,434	0	12,317	12,317	
7		CD-AA	7,295,655	0	0	5,149,127	5,149,127	0	0	1,496,558	1,496,558	0	649,970	649,970	
9		CD-WA / ID / AN	6,580,385	1,978,167	776,721	2,369,455	5,124,343	562,081	220,699	673,262	1,456,042	0	0	0	
		TOTAL ACCOUNT	77,841,490	24,255,979	10,165,540	22,333,891	56,755,410	9,811,941	2,758,259	3,990,057	16,560,257	3,863,536	662,287	4,525,823	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	392,309	5,326	7,312	379,671	392,309	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	88,160	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	4,939,962	248,217	167,914	3,430,766	3,846,897	70,529	47,711	974,825	1,093,065	0	0	0	
		TOTAL ACCOUNT	5,445,073	253,543	175,226	3,810,437	4,239,206	158,689	47,711	974,825	1,181,225	24,642	0	24,642	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	5,443,249	733,157	218,007	4,492,085	5,443,249	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,487,721	0	0	0	0	1,826,089	285,580	376,052	2,487,721	0	0	0	
99		GD-OR / AS	862,003	0	0	0	0	0	0	0	0	862,003	0	862,003	
8		GD-AA	4,837,970	0	0	0	0	0	0	3,375,742	3,375,742	0	1,462,228	1,462,228	
7		CD-AA	13,186,063	0	0	9,306,460	9,306,460	0	0	2,704,857	2,704,857	0	1,174,746	1,174,746	
9		CD-WA / ID / AN	1,158,173	10,571	756,672	134,661	901,904	3,004	215,002	38,263	256,269	0	0	0	
		TOTAL ACCOUNT	27,975,179	743,728	974,679	13,933,206	15,651,613	1,829,093	500,582	6,494,914	8,824,589	862,003	2,636,974	3,498,977	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	114,265	0	0	114,265	114,265	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	114,265	0	0	114,265	114,265	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,411,353	335,583	14,513	1,061,257	1,411,353	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	117,279	0	0	0	0	23,049	0	94,230	117,279	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	185,064	0	0	0	0	0	0	129,130	129,130	0	55,934	55,934	
7		CD-AA	1,430,541	0	0	1,009,647	1,009,647	0	0	293,447	293,447	0	127,447	127,447	
9		CD-WA / ID / AN	1,014	0	0	790	790	0	0	224	224	0	0	0	
		TOTAL ACCOUNT	3,186,168	335,583	14,513	2,071,694	2,421,790	23,049	0	517,031	540,080	40,917	183,381	224,298	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	32,223,255	14,179,085	9,495,679	8,548,491	32,223,255	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	0	43,834	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	0	47,082	47,082
9		CD-WA / ID / AN	1,357,426	252,374	333,952	470,742	1,057,068	71,710	94,890	133,758	300,358	0	0	0	0	0
		TOTAL ACCOUNT	38,205,563	14,431,459	9,829,631	9,392,223	33,653,313	2,456,005	942,575	1,062,754	4,461,334	43,834	47,082	0	90,916	0
	397XXX	Communication Equipment														
99		ED-WA / ID / AN	61,165,793	11,984,628	6,943,025	42,238,140	61,165,793	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,203,870	0	0	0	0	777,045	426,825	0	1,203,870	0	0	0	0	0
99		GD-OR / AS	1,169,885	0	0	0	0	0	0	0	0	1,169,885	0	0	1,169,885	0
8		GD-AA	972,784	0	0	0	0	0	0	678,770	678,770	0	294,014	0	294,014	0
7		CD-AA	53,641,938	0	0	37,859,407	37,859,407	0	0	11,003,571	11,003,571	0	4,778,960	0	4,778,960	4,778,960
9		CD-WA / ID / AN	18,574,213	4,587,886	2,937,317	6,939,093	14,464,296	1,303,612	834,616	1,971,689	4,109,917	0	0	0	0	0
		TOTAL ACCOUNT	136,728,483	16,572,514	9,880,342	87,036,640	113,489,496	2,080,657	1,261,441	13,654,030	16,996,128	1,169,885	5,072,974	0	6,242,859	0
	398000	Miscellaneous Equipment														
99		ED-WA / ID / AN	174,537	0	6,846	167,691	174,537	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	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	0	2,367	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	536,929	0	0	378,954	378,954	0	0	110,140	110,140	0	47,835	0	47,835	47,835
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0	0	0
		TOTAL ACCOUNT	722,406	0	13,522	546,645	560,167	0	1,897	110,140	112,037	2,367	47,835	0	50,202	0
		TOTAL GENERAL PLANT	562,294,264	70,550,065	40,212,936	295,765,833	406,528,834	40,786,214	7,280,712	70,540,790	118,607,716	10,606,677	26,551,037	0	37,157,714	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	10,850,674	386,269	0	10,464,405	10,850,674	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,851,192	0	0	7,658,554	7,658,554	0	0	2,225,905	2,225,905	0	966,733	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,124,246	386,269	0	18,274,078	18,660,347	1,022,594	779,605	2,268,844	4,071,043	426,123	966,733	1,392,856
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,031,236	2,284,618	0	12,746,618	15,031,236	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	685,342	0	0	0	0	0	0	478,204	478,204	0	207,138	
7		CD-AA	93,613,089	0	0	66,070,246	66,070,246	0	0	19,202,853	19,202,853	0	8,339,990	
9		CD-WA / ID / AN	302,693	0	32,734	202,982	235,716	0	9,301	57,676	66,977	0	0	
		TOTAL ACCOUNT	109,632,360	2,284,618	32,734	79,019,846	81,337,198	0	9,301	19,738,733	19,748,034	0	8,547,128	8,547,128
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,382,812	0	0	975,961	975,961	0	0	283,656	283,656	0	123,195	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,382,812	0	0	975,961	975,961	0	0	283,656	283,656	0	123,195	123,195
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	2,142,949	0	0	1,512,451	1,512,451	0	0	439,583	439,583	0	190,915	190,915
9		CD-WA / ID / AN	14,904,963	11,606,942	0	0	11,606,942	3,298,021	0	0	3,298,021	0	0	0
		TOTAL ACCOUNT	17,047,912	11,606,942	0	1,512,451	13,119,393	3,298,021	0	439,583	3,737,604	0	190,915	190,915
	TOTAL		283,348,043	14,277,829	32,734	192,352,944	206,663,507	4,320,615	788,906	49,635,813	54,745,334	426,123	21,513,079	21,939,202

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-12A
COMMON ACCUMULATED DEFERRED FIT		
For Twelve Months 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	(87,949,871)	(62,073,260)	(18,041,157)	(7,835,454)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(768,070)	(598,119)	(169,951)	0
7	282919 CD-AA	(785,981)	(554,730)	(161,228)	(70,023)
7	283750 CD-AA	(256,998)	(181,384)	(52,718)	(22,896)
	Total	(89,760,920)	(63,407,493)	(18,425,054)	(7,928,373)

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 Twelve Months Ended July 31, 2019
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	3,526,040	3,526,040	0	0	0	0	3,526,040
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	837	837	0	0	0	0	837
7/4	154550 Supply Chain Average Cost Variance	0	0	(3,499)	(3,499)	0	0	0	0	(3,499)
7/4	154560 Supply Chain Invoice Price Variance	0	0	10	10	0	0	0	0	10
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	56,256,235	27,012,162	0	83,268,397	49,412,496	23,981,731	6,843,739	3,030,431	0
TOTAL		56,256,235	27,012,162	3,523,388	86,791,785	49,412,496	23,981,731	6,843,739	3,030,431	3,523,388

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%