

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	39,831,213	25,897,419	13,933,794
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>39,831,213</u>	<u>25,897,419</u>	<u>13,933,794</u>
G-APL	Gas Net Adjusted Rate Base	<u>584,205,274</u>	<u>411,764,369</u>	<u>172,440,905</u>
	RATE OF RETURN	<u>6.818%</u>	<u>6.289%</u>	<u>8.080%</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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	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	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		400.000%	289.088%	110.912%
		Percent		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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,822,376	62,056,960	8,226,178	4,539,238
	Direct O & M Accts 901 - 935		56,739,466	43,756,827	9,559,199	3,423,440
	Direct O & M Accts 901 - 905 Utility 9 Only		6,038,924	4,009,482	2,029,442	XXXXXX
	Adjustments		0			
	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%

7

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

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,797,922	0	7,602,714	4,195,208
	Direct O & M Accts 901 - 935		12,671,112	0	9,329,820	3,341,292
	Direct O & M Accts 901 - 905 Utility 9 Only		2,029,442	0	2,029,442	XXXXXX
	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%

8

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

Report ID:
G-ALL-12E

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	08-01-2018 thru 07-31-2019	25,150,228	17,573,237	7,576,991	
			100.000%	69.873%	30.127%	
12	Net Gas Plant (before ADFIT) Percent	7-01-2019 thru 07-31-2019	683,163,917	480,052,134	203,111,783	
			100.000%	70.269%	29.731%	
13	G-PLT Net Gas General Plant Percent	7-01-2019 thru 07-31-2019	93,407,372	75,854,337	17,553,035	
			100.000%	81.208%	18.792%	
14	Net Allocated Schedule M's Percent	08-01-2018 thru 07-31-2019	-24,323,663	-16,879,288	-7,444,375	
			100.000%	69.395%	30.605%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended July 31, 2019		
Ending Balance 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-12E
For Twelve Months Ended July 31, 2019	
Ending Balance 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	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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2019	
Ending Balance 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	75,641	75,641	0	38,498	38,498
2	902000	Meter Reading Expenses	1,865,005	104,051	1,969,056	1,740,105	68,956	1,809,061	124,900	35,095	159,995
2	903XXX	Customer Records & Collection Expenses	1,608,522	4,940,793	6,549,315	1,107,506	3,274,313	4,381,819	501,016	1,666,480	2,167,496
2	904000	Uncollectible Accounts	48,307	411,743	460,050	11,648	272,866	284,514	36,659	138,877	175,536
2	905000	Misc Customer Accounts	0	144,210	144,210	0	95,569	95,569	0	48,641	48,641
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,521,834	5,714,936	9,236,770	2,859,259	3,787,345	6,646,604	662,575	1,927,591	2,590,166
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,804,951	150,354	9,955,305	8,346,852	99,641	8,446,493	1,458,099	50,713	1,508,812
2	909000	Advertising	26,866	765,418	792,284	26,866	507,250	534,116	0	258,168	258,168
2	910000	Misc Customer Service & Info Exp	0	259,580	259,580	0	172,026	172,026	0	87,554	87,554
TOTAL CUSTOMER SERVICE & INFO EXP			9,831,817	1,175,352	11,007,169	8,373,718	778,917	9,152,635	1,458,099	396,435	1,854,534
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

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,291,001	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	3,755	11,394	325	1,589	1,914
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)	7,980,085	6,558,365	285,361	3,061,801	3,347,162
	TOTAL ADMIN & GENERAL EXPENSES	359,788	30,164,378	30,524,166	(304,708)	21,800,294	21,495,586	664,496	8,364,084	9,028,580
	TOTAL EXPENSES BEFORE FIT	207,142,763	47,031,395	254,174,158	144,198,903	33,303,611	177,502,514	62,943,860	13,727,784	76,671,644
	NET OPERATING INCOME (LOSS) BEFORE FIT			43,668,300			27,371,492			16,296,808
G-FIT	FEDERAL INCOME TAX			(2,321,073)			(2,853,050)			531,977
G-FIT	DEFERRED FEDERAL INCOME TAX			6,175,970			4,340,331			1,835,639
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(17,810)			(13,208)			(4,602)
	GAS NET OPERATING INCOME (LOSS)			39,831,213			25,897,419			13,933,794

ALLOCATION RATIOS:

Account	Description	SYSTEM	WASHINGTON	IDAHO
G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers	100.000%	66.271%	33.729%
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-495-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	1,015,624	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-804-12E
For Twelve Months Ended July 31, 2019	
Ending Balance 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-908-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	281,917	150,354	432,271	227,599	99,641	327,240	54,318	50,713	105,031
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 Unbilled	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	99,641	8,446,493	1,458,099	50,713	1,508,812

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended July 31, 2019 Ending Balance 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	584,205,274	411,764,369	172,440,905
	Interest Deduction for FIT Calculation	16,151,447	11,405,873	4,745,574
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID:
FEDERAL INCOME TAXES--GAS	G-FIT-12E
For Twelve Months Ended July 31, 2019	
Ending Balance 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	208,617,339	144,561,541	64,055,798
G-OPS	Book Deprec/Amort and Reg Amortizations	28,728,196	19,315,326	9,412,870
G-OTX	Taxes Other than FIT	16,828,623	13,625,647	3,202,976
	Net Operating Income Before FIT	43,668,300	27,371,492	16,296,808
G-INT	Less: Interest Expense	16,151,447	11,405,873	4,745,574
G-OTX	Less: Idaho ITC Deferral & Amortization	284,424	0	284,424
G-SCM	Schedule M Adjustments	(38,854,003)	(29,551,569)	(9,302,434)
	Taxable Net Operating Income	(11,052,726)	(13,585,950)	2,533,224
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,321,073)	(2,853,050)	531,977
G-DTE	Deferred FIT	6,175,970	4,340,331	1,835,639
99	411400 Amortized Investment Tax Credit	(17,810)	(13,208)	(4,602)
	Total FIT/Deferred FIT & ITC	3,837,087	1,474,073	2,363,014
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12E
For Twelve Months Ended July 31, 2019		
Ending Balance 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	1,316,129	1,316,129	0	924,831	924,831	0	391,298	391,298
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	412,629	412,629	0	289,950	289,950	0	122,679	122,679
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	147,565	147,565	0	62,435	62,435
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	(1,429)	(1,429)	0	(605)	(605)
12	997027	Customer Uncollectibles	0	(546,454)	(546,454)	0	(383,988)	(383,988)	0	(162,466)	(162,466)
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	403,306	403,306	0	170,640	170,640
12	997035	Leases	0	(4,443)	(4,443)	0	(3,211)	(3,211)	0	(1,232)	(1,232)
12	997048	AFUDC	0	2,748,951	2,748,951	0	1,931,660	1,931,660	0	817,291	817,291
12	997049	Tax Depreciation	0	(35,166,995)	(35,166,995)	0	(24,711,496)	(24,711,496)	0	(10,455,499)	(10,455,499)
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	2,525,668	2,525,668	0	1,068,617	1,068,617
12	997081	Deferred Compensation	0	57,533	57,533	0	40,428	40,428	0	17,105	17,105
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	85,296	85,296	0	59,937	59,937	0	25,359	25,359
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	(7,930,136)	(7,930,136)	0	(5,572,427)	(5,572,427)	0	(2,357,709)	(2,357,709)
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	(173,222)	(173,222)	0	(73,290)	(73,290)
12	997112	AFUDC Equity Tax Flow Through	0	(1,114,734)	(1,114,734)	0	(783,312)	(783,312)	0	(331,422)	(331,422)
12	997113	AFUDC Equity CWIP	0	(387,502)	(387,502)	0	(272,294)	(272,294)	0	(115,208)	(115,208)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,515)	(16,515)	0	(6,988)	(6,988)
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)	(24,323,661)	(38,854,003)	(12,672,282)	(16,879,287)	(29,551,569)	(1,858,060)	(7,444,374)	(9,302,434)

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%	67.942%	32.058%
G-ALL	11	Book Depreciation	100.000%	69.873%	30.127%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.269%	29.731%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(422,011)	(296,543)	(125,468)
99	410100	Deferred Federal Income Tax Exp	6,616,081	4,652,631	1,963,450
		SUBTOTAL	6,194,070	4,356,088	1,837,982
12	411100	Deferred Federal Income Tax Expense - Allocated	(8,200)	(5,762)	(2,438)
99	411100	Deferred Federal Income Tax Exp	(9,900)	(9,995)	95
		SUBTOTAL	(18,100)	(15,757)	(2,343)
		Total Deferred Federal Income Tax Expense	6,175,970	4,340,331	1,835,639

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.269%	29.731%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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)	4,195,012	50,251,606	54,446,618	4,185,711	36,317,841	40,503,552	9,301	13,933,765	13,943,066
TOTAL INTANGIBLE PLANT			5,997,211	52,644,221	58,641,432	5,208,305	38,047,032	43,255,337	788,906	14,597,189	15,386,095
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,494	1,279,494	0	909,909	909,909	0	369,585	369,585
1	351XXX	Structures & Improvements	0	3,044,285	3,044,285	0	2,103,601	2,103,601	0	940,684	940,684
1	352XXX	Wells	0	19,745,074	19,745,074	0	13,643,846	13,643,846	0	6,101,228	6,101,228
1	353000	Lines	0	1,044,477	1,044,477	0	721,734	721,734	0	322,743	322,743
1	354000	Compressor Station Equipment	0	13,167,800	13,167,800	0	9,098,950	9,098,950	0	4,068,850	4,068,850
1	355000	Measuring & Regulating Equipment	0	1,838,556	1,838,556	0	1,270,442	1,270,442	0	568,114	568,114
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	3,114,619	3,114,619	0	2,152,202	2,152,202	0	962,417	962,417
TOTAL UNDERGROUND STORAGE PLANT			0	43,638,017	43,638,017	0	30,179,649	30,179,649	0	13,458,368	13,458,368
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	374,775,021	2,518,937	377,293,958	248,384,134	1,711,416	250,095,550	126,390,887	807,521	127,198,408
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	6,371,351	0	6,371,351	1,872,035	0	1,872,035	4,499,316	0	4,499,316
6	380000	Services	271,371,572	0	271,371,572	186,811,648	0	186,811,648	84,559,924	0	84,559,924
6	381XXX	Meters	93,068,556	0	93,068,556	63,304,940	0	63,304,940	29,763,616	0	29,763,616
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	3,772,830	0	3,772,830	2,822,782	0	2,822,782	950,048	0	950,048
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			757,621,571	2,518,937	760,140,508	508,464,926	1,711,416	510,176,342	249,156,645	807,521	249,964,166
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	28,758,810	25,528,138	54,286,948	27,134,625	18,449,696	45,584,321	1,624,185	7,078,442	8,702,627
4	391XXX	Office Furniture & Equipment	2,098,574	18,421,897	20,520,471	2,093,604	13,313,873	15,407,477	4,970	5,108,024	5,112,994
4	392XXX	Transportation Equipment	12,543,702	4,075,715	16,619,417	9,800,229	2,945,601	12,745,830	2,743,473	1,130,114	3,873,587
4	393000	Stores Equipment	208,244	987,427	1,195,671	158,569	713,633	872,202	49,675	273,794	323,469
4	394000	Tools, Shop & Garage Equipment	2,398,553	6,703,360	9,101,913	1,909,901	4,844,652	6,754,553	488,652	1,858,708	2,347,360
4	395XXX	Laboratory Equipment	30,377	559,827	590,204	30,377	404,598	434,975	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,404,578	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	3,760,357	12,389,231	16,149,588	2,625,066	8,953,945	11,579,011	1,135,291	3,435,286	4,570,577
4	398000	Miscellaneous Equipment	1,897	125,877	127,774	0	90,974	90,974	1,897	34,903	36,800
TOTAL GENERAL PLANT			56,263,371	72,039,753	128,303,124	49,169,910	52,064,570	101,234,480	7,093,461	19,975,183	27,068,644

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

Report ID: G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	819,882,153	170,840,928	990,723,081	562,843,141	122,002,667	684,845,808	257,039,012	48,838,261	305,877,273
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,903,560)	(16,903,560)	0	(11,680,360)	(11,680,360)	0	(5,223,200)	(5,223,200)
G-ADEP		Distribution Plant	(235,183,623)	(1,827,278)	(237,010,901)	(152,778,476)	(1,241,489)	(154,019,965)	(82,405,147)	(585,789)	(82,990,936)
G-ADEP		General Plant	(12,819,308)	(22,076,444)	(34,895,752)	(9,425,056)	(15,955,087)	(25,380,143)	(3,394,252)	(6,121,357)	(9,515,609)
		TOTAL ACCUMULATED DEPRECIATION	(248,002,931)	(40,807,282)	(288,810,213)	(162,203,532)	(28,876,936)	(191,080,468)	(85,799,399)	(11,930,346)	(97,729,745)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(340,701)	(759,587)	(1,100,288)	(230,655)	(548,969)	(779,624)	(110,046)	(210,618)	(320,664)
G-AAMT		Misc IT Intangible Plant - 3031XX	(670,640)	(16,978,021)	(17,648,661)	(663,226)	(12,270,355)	(12,933,581)	(7,414)	(4,707,666)	(4,715,080)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(1,011,341)	(17,737,608)	(18,748,949)	(893,881)	(12,819,324)	(13,713,205)	(117,460)	(4,918,284)	(5,035,744)
		TOTAL ACCUMULATED DEPR/AMORT	(249,014,272)	(58,544,890)	(307,559,162)	(163,097,413)	(41,696,260)	(204,793,673)	(85,916,859)	(16,848,630)	(102,765,489)
		NET GAS UTILITY PLANT before DFIT	570,867,881	112,296,038	683,163,919	399,745,728	80,306,407	480,052,135	171,122,153	31,989,631	203,111,784
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,650,867)	(110,650,867)	0	(77,753,258)	(77,753,258)	0	(32,897,609)	(32,897,609)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT:	0	(17,708,089)	(17,708,089)	0	(12,794,515)	(12,794,515)	0	(4,913,574)	(4,913,574)
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	(361,807)	(361,807)	0	(254,238)	(254,238)	0	(107,569)	(107,569)
		TOTAL ACCUMULATED DFIT	0	(129,092,933)	(129,092,933)	0	(91,070,986)	(91,070,986)	0	(38,021,947)	(38,021,947)
		NET GAS UTILITY PLANT	570,867,881	(16,796,895)	554,070,986	399,745,728	(10,764,579)	388,981,149	171,122,153	(6,032,316)	165,089,837

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)	100.000%	70.269%	29.731%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	570,867,881	(16,796,895)	554,070,986	399,745,728	(10,764,579)	388,981,149	171,122,153	(6,032,316)	165,089,837
		OTHER ADJUSTMENTS:									
4	108121	AMI Existing Meters/ERTs Deferral A/D	(528,636)	0	(528,636)	(528,636)	0	(528,636)	0	0	0
4	182311	Regulatory Asset - AFUDC	234,434	82,165	316,599	214,051	59,382	273,433	20,383	22,783	43,166
4	182318	Accumulated Amortization - AFUDC	(7,950)	(5,337)	(13,287)	(7,625)	(3,856)	(11,481)	(325)	(1,481)	(1,806)
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	12,150,721	12,150,721	0	8,396,148	8,396,148	0	3,754,573	3,754,573
4	252000	Customer Advances	(2,021)	0	(2,021)	0	0	0	(2,021)	0	(2,021)
99	235199	Customer Deposits	(561,550)	0	(561,550)	(561,550)	0	(561,550)	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	10,369,255	0	10,369,255	10,369,255	0	10,369,255	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,177,544)	0	(2,177,544)	(2,177,544)	0	(2,177,544)	0	0	0
C-WKC		Working Capital	4,849,687	0	4,849,687	3,063,430	0	3,063,430	1,786,257		1,786,257
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	12,175,675	17,958,613	30,134,288	10,371,381	12,411,839	22,783,220	1,804,294	5,546,774	7,351,068
		NET RATE BASE	583,043,556	1,161,718	584,205,274	410,117,109	1,647,260	411,764,369	172,926,447	(485,542)	172,440,905

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-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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		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	
GD-WA	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	
9 CD-WA	1,383,567	1,077,425	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	
GD-WA	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-12E	
For Twelve Months Ended July 31, 2019			
Ending Balance 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-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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			
	GD-OR	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									
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									
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-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
Steam (ED-AN)	(69,986,533)	(69,986,533)											
Steam (ED-ID)	(83,554,959)	(83,554,959)											
Steam (ED-WA)	(156,312,051)	(156,312,051)											
Hydro (ED-AN)	(142,134,671)	(142,134,671)											
Other (ED-AN)	(134,277,243)	(134,277,243)											
Total Electric Production	(586,265,457)	(586,265,457)											
Electric Transmission													
ED-AN	(201,385,041)	(201,385,041)											
ED-ID	(8,216,903)	(8,216,903)											
ED-WA	(15,049,370)	(15,049,370)											
Total Electric Transmission	(224,651,314)	(224,651,314)											
Electric Distribution													
ED-AN	(220,639)	(220,639)											
ED-ID	(226,367,732)	(226,367,732)											
ED-WA	(360,740,498)	(360,740,498)											
Total Electric Distribution	(587,328,869)	(587,328,869)											
Gas Underground Storage													
1 GD-AN	(16,903,560)		(16,903,560)		(16,903,560)	(16,903,560)		(11,680,360)	(11,680,360)		(5,223,200)	(5,223,200)	
GD-OR	(1,230,507)			(1,230,507)									
Total Gas Underground Storage	(18,134,067)		(16,903,560)	(1,230,507)	(16,903,560)	(16,903,560)		(11,680,360)	(11,680,360)		(5,223,200)	(5,223,200)	
Gas Distribution													
6 GD-AN	(1,827,278)		(1,827,278)		(1,827,278)	(1,827,278)		(1,241,489)	(1,241,489)		(585,789)	(585,789)	
GD-ID	(82,405,147)		(82,405,147)		(82,405,147)	(82,405,147)				(82,405,147)		(82,405,147)	
GD-WA	(152,778,476)		(152,778,476)		(152,778,476)	(152,778,476)	(152,778,476)		(152,778,476)				
GD-OR	(115,841,811)			(115,841,811)									
Total Gas Distribution	(352,852,712)		(237,010,901)	(115,841,811)	(235,183,623)	(1,827,278)	(237,010,901)	(152,778,476)	(1,241,489)	(154,019,965)	(82,405,147)	(585,789)	(82,990,936)
General Plant													
ED-AN	(35,157,979)	(35,157,979)											
ED-ID	(10,487,169)	(10,487,169)											
ED-WA	(19,205,479)	(19,205,479)											
7,4 CD-AA	(75,025,745)	(52,951,670)	(15,390,031)	(6,684,044)	(15,390,031)	(15,390,031)		(11,122,683)	(11,122,683)		(4,267,348)	(4,267,348)	
9,4 CD-AN	(9,952,280)	(7,750,139)	(2,202,141)		(2,202,141)	(2,202,141)		(1,591,531)	(1,591,531)		(610,610)	(610,610)	
9 CD-ID	(6,243,509)	(4,862,008)	(1,381,501)		(1,381,501)	(1,381,501)				(1,381,501)		(1,381,501)	
9 CD-WA	(4,882,968)	(3,802,514)	(1,080,454)		(1,080,454)	(1,080,454)	(1,080,454)		(1,080,454)				
8,4 GD-AA	(1,775,533)		(1,238,896)	(536,637)	(1,238,896)	(1,238,896)		(895,375)	(895,375)		(343,521)	(343,521)	
4 GD-AN	(3,245,376)		(3,245,376)		(3,245,376)	(3,245,376)		(2,345,498)	(2,345,498)		(899,878)	(899,878)	
GD-ID	(2,012,751)		(2,012,751)		(2,012,751)	(2,012,751)				(2,012,751)		(2,012,751)	
GD-WA	(8,344,602)		(8,344,602)		(8,344,602)	(8,344,602)	(8,344,602)		(8,344,602)				
GD-OR	(4,802,508)			(4,802,508)									
Total General Plant	(181,135,899)	(134,216,958)	(34,895,752)	(12,023,189)	(12,819,308)	(22,076,444)	(34,895,752)	(9,425,056)	(15,955,087)	(25,380,143)	(3,394,252)	(6,121,357)	(9,515,609)
Total Accumulated Depreciation	(1,950,368,318)	(1,532,462,598)	(288,810,213)	(129,095,507)	(248,002,931)	(40,807,282)	(288,810,213)	(162,203,532)	(28,876,936)	(191,080,468)	(85,799,399)	(11,930,346)	(97,729,745)

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%		69.100%				

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED DEPRECIATION		G-ADEP-12E	
For Twelve Months Ended July 31, 2019			
Ending Balance 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-12E
For Twelve Months Ended July 31, 2019	
Ending Balance 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	(12,513,888)	(12,513,888)											
Misc Intangible Plt (303000)	ED-AN	(1,986,349)	(1,986,349)											
Total Production/Transmission		(14,500,237)	(14,500,237)											
Distribution														
Franchises (302000)	ED-WA	(231,784)	(231,784)											
Misc Intangible Plt (303000)	ED-WA	(47,305)	(47,305)											
Total Distribution		(279,089)	(279,089)											
General Plant - 303000														
7,4	CD-AA	(3,581,960)	(2,528,076)	(734,767)	(319,117)		(734,767)	(734,767)		(531,031)	(531,031)		(203,736)	(203,736)
9,4	CD-AN	(112,172)	(87,352)	(24,820)			(24,820)	(24,820)		(17,938)	(17,938)		(6,882)	(6,882)
	GD-ID	(110,046)		(110,046)		(110,046)		(110,046)				(110,046)		(110,046)
	GD-WA	(230,655)		(230,655)		(230,655)		(230,655)	(230,655)		(230,655)			
	GD-OR	(101,461)			(101,461)									
Total General Plant - 303000		(4,136,294)	(2,615,428)	(1,100,288)	(420,578)	(340,701)	(759,587)	(1,100,288)	(230,655)	(548,969)	(779,624)	(110,046)	(210,618)	(320,664)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(80,674,280)	(56,938,293)	(16,548,715)	(7,187,272)		(16,548,715)	(16,548,715)		(11,960,087)	(11,960,087)		(4,588,628)	(4,588,628)
9,4	CD-AN	(67,980)	(52,938)	(15,042)			(15,042)	(15,042)		(10,871)	(10,871)		(4,171)	(4,171)
9	CD-ID	(33,507)	(26,093)	(7,414)		(7,414)		(7,414)				(7,414)		(7,414)
9	CD-WA	(2,997,361)	(2,334,135)	(663,226)		(663,226)		(663,226)	(663,226)		(663,226)		0	0
	ED-AN	(5,595,922)	(5,595,922)											
	ED-ID	0	0											
	ED-WA	(1,403,621)	(1,403,621)											
8,4	GD-AA	(593,706)		(414,264)	(179,442)		(414,264)	(414,264)		(299,397)	(299,397)		(114,867)	(114,867)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 3031X		(91,366,377)	(66,351,002)	(17,648,661)	(7,366,714)	(670,640)	(16,978,021)	(17,648,661)	(663,226)	(12,270,355)	(12,933,581)	(7,414)	(4,707,666)	(4,715,080)
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	(172,774)	(172,774)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0	0	0			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(172,774)	(172,774)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(110,454,771)	(83,918,530)	(18,748,949)	(7,787,292)	(1,011,341)	(17,737,608)	(18,748,949)	(893,881)	(12,819,324)	(13,713,205)	(117,460)	(4,918,284)	(5,035,744)

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-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX Land & Land Rights												
99	ED-WA / ID / AN	507,366	122,313	362,279	22,774	507,366	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	2,019,877	714,277	340,480	518,182	1,572,939	202,956	96,745	147,237	446,938	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	8,398,880	1,097,390	2,652,327	4,649,163	8,398,880	0	0	0	0	0	0	0
99	GD-WA / ID / AN	24,453,595	0	0	0	0	24,453,595	0	0	24,453,595	0	0	0
99	GD-OR / AS	3,804,305	0	0	0	0	0	0	0	0	3,804,305	0	3,804,305
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	112,964,284	0	0	79,727,932	79,727,932	0	0	23,172,364	23,172,364	0	10,063,988	10,063,988
9	CD-WA / ID / AN	30,103,443	9,435,524	5,716,099	8,290,831	23,442,454	2,681,030	1,624,185	2,355,774	6,660,989	0	0	0
	TOTAL ACCOUNT	179,724,507	10,532,914	8,368,426	92,667,926	111,569,266	27,134,625	1,624,185	25,528,138	54,286,948	3,804,305	10,063,988	13,868,293
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	1,787,391	66,050	5,243	1,716,098	1,787,391	0	0	0	0	0	0	0
99	GD-WA / ID / AN	913,193	0	0	0	0	913,193	0	0	913,193	0	0	0
99	GD-OR / AS	10,841	0	0	0	0	0	0	0	0	10,841	0	10,841
8	GD-AA	257,577	0	0	0	0	0	0	179,727	179,727	0	77,850	77,850
7	CD-AA	88,619,246	0	0	62,545,691	62,545,691	0	0	18,178,466	18,178,466	0	7,895,089	7,895,089
9	CD-WA / ID / AN	5,645,070	4,154,297	17,490	224,198	4,395,985	1,180,411	4,970	63,704	1,249,085	0	0	0
	TOTAL ACCOUNT	97,233,318	4,220,347	22,733	64,485,987	68,729,067	2,093,604	4,970	18,421,897	20,520,471	10,841	7,972,939	7,983,780
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	47,242,651	22,800,411	9,442,462	14,999,778	47,242,651	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
99	GD-OR / AS	3,952,019	0	0	0	0	0	0	0	0	3,952,019	0	3,952,019
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,334,036	0	0	5,176,216	5,176,216	0	0	1,504,431	1,504,431	0	653,389	653,389
9	CD-WA / ID / AN	6,702,421	1,918,105	803,244	2,498,027	5,219,376	545,015	228,235	709,795	1,483,045	0	0	0
	TOTAL ACCOUNT	78,877,259	24,718,516	10,245,706	22,674,021	57,638,243	9,800,229	2,743,473	4,075,716	16,619,418	3,952,019	667,579	4,619,598

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	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	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	0	24,642	
8		GD-AA	0	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	0	
9		CD-WA / ID / AN	5,005,252	247,797	174,826	3,475,117	3,897,740	70,410	49,675	987,427	1,107,512	0	0	0	0	
		TOTAL ACCOUNT	5,509,950	248,777	176,172	3,864,687	4,289,636	158,570	49,675	987,427	1,195,672	24,642	0	0	24,642	
	394000	Tools, Shop, & Garage Equipment														
99		ED-WA / ID / AN	5,790,959	703,615	204,716	4,882,628	5,790,959	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,651,307	0	0	0	0	1,907,270	273,667	470,370	2,651,307	0	0	0	0	
99		GD-OR / AS	877,573	0	0	0	0	0	0	0	0	877,573	0	0	877,573	
8		GD-AA	5,026,556	0	0	0	0	0	0	3,507,330	3,507,330	0	1,519,226	1,519,226		
7		CD-AA	13,097,124	0	0	9,243,688	9,243,688	0	0	2,686,613	2,686,613	0	1,166,823	1,166,823		
9		CD-WA / ID / AN	1,159,950	9,259	756,609	137,419	903,287	2,631	214,985	39,047	256,663	0	0	0		
		TOTAL ACCOUNT	28,603,469	712,874	961,325	14,263,735	15,937,934	1,909,901	488,652	6,703,360	9,101,913	877,573	2,686,049	3,563,622		
	394100	Electric Charging Stations														
99		ED-WA / ID / AN	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	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	0	
		TOTAL ACCOUNT	117,230	0	0	117,230	117,230	0	0	0	0	0	0	0	0	
	395000	Laboratory Equipment														
99		ED-WA / ID / AN	1,537,305	366,288	13,580	1,157,437	1,537,305	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	125,294	0	0	0	0	30,377	0	94,917	125,294	0	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	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	3,477,203	366,288	13,580	2,264,464	2,644,332	30,377	0	559,827	590,204	40,917	201,750	242,667		

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,790,140	13,800,678	9,484,755	8,504,707	31,790,140	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	37,799,556	14,053,052	9,839,817	9,348,439	33,241,308	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	49,741,526	10,797,324	6,466,257	32,477,945	49,741,526	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,060,295	0	0	0	0	751,704	308,591	0	1,060,295	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	53,295,158	0	0	37,614,656	37,614,656	0	0	10,932,436	10,932,436	0	4,748,066	
9		CD-WA / ID / AN	17,088,316	6,593,046	2,909,459	3,804,679	13,307,184	1,873,362	826,700	1,081,070	3,781,132	0	0	
		TOTAL ACCOUNT	122,856,832	17,390,370	9,375,716	73,897,280	100,663,366	2,625,066	1,135,291	12,389,232	16,149,589	1,133,063	4,910,814	6,043,877
	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	571,088,451	73,079,728	39,719,756	291,757,612	404,557,096	49,169,911	7,093,461	72,039,757	128,303,129	10,738,105	27,490,121	38,228,226

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 INTANGIBLE PLANT For Twelve Months Ended July 31, 2019 Ending Balance Basis	Report ID: C-IPL-12E
--	--------------------------------

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	11,140,980	639,169	0	10,501,811	11,140,980	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	25,017,931	639,169	0	18,737,337	19,376,506	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	16,060,408	1,432,132	0	14,628,276	16,060,408	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	108,157,584	0	0	76,335,460	76,335,460	0	0	22,186,365	22,186,365	0	9,635,759	
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	125,383,918	1,432,132	32,734	91,289,478	92,754,344	0	9,301	22,771,256	22,780,557	0	9,849,017	9,849,017
	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-12E
For Twelve Months Ended July 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	2,598,163	0	0	1,833,732	1,833,732	0	0	532,961	532,961	0	231,470	231,470
9		CD-WA / ID / AN	18,916,757	14,731,046	0	14,731,046	14,731,046	4,185,711	0	4,185,711	4,185,711	0	0	0
		TOTAL ACCOUNT	21,514,920	14,731,046	0	1,833,732	16,564,778	4,185,711	0	532,961	4,718,672	0	231,470	231,470
	TOTAL		303,284,135	16,802,347	32,734	204,577,006	221,412,087	5,208,305	788,906	52,644,220	58,641,431	426,123	22,804,494	23,230,617

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,480,437)	(60,330,383)	(17,534,602)	(7,615,452)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(784,048)	(610,562)	(173,486)	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	(88,078,799)	(62,221,452)	(18,080,258)	(7,777,089)

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
Ending Balance Basis

Report ID:
C-WKC-12E

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	3,639,856	3,639,856	0	0	0	0	3,639,856
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	(237)	(237)	0	0	0	0	(237)
7/4	154560 Supply Chain Invoice Price Variance	0	0	76	76	0	0	0	0	76
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	46,864,286	24,262,426	0	71,126,712	43,800,856	22,476,169	3,063,430	1,786,257	0
TOTAL		46,864,286	24,262,426	3,639,695	74,766,407	43,800,856	22,476,169	3,063,430	1,786,257	3,639,695

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%