

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended April 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	2,250,445	1,412,661	837,784
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	2,250,445	1,412,661	837,784
G-APL	Gas Net Adjusted Rate Base	554,720,763	388,798,104	165,922,659
	RATE OF RETURN	0.406%	0.363%	0.505%

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

RESULTS OF OPERATIONS			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES			
For Month Ended April 30, 2019			
Average of Monthly Averages Basis			

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	4-01-2019 thru 04-30-2019	251,780 100.000%	166,263 66.035%	85,517 33.965%
3	G-OPS	Direct Distribution Operating Expense Percent	4-01-2019 thru 04-30-2019	1,127,293 100.000%	772,679 68.543%	354,614 31.457%
	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	4-01-2019 thru 04-30-2019	19,096,464 100.000%	12,976,047 67.950%	6,120,417 32.050%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2019

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2019

Average of Monthly Averages Basis

Report ID:

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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	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended April 30, 2019	
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	System	Washington	Idaho	
			264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	4-01-2019 thru 04-30-2019	2,070,585	1,448,579	622,006	
			100.000%	69.960%	30.040%	
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2019 thru 04-30-2019	660,727,231	461,236,046	199,491,185	
			100.000%	69.807%	30.193%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2019 thru 04-30-2019	88,868,932	71,128,760	17,740,172	
			100.000%	80.038%	19.962%	
14	Net Allocated Schedule M's - AMA Percent	4-01-2019 thru 04-30-2019	-2,215,428	-1,524,145	-691,283	
			100.000%	68.797%	31.203%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 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	11,639,380	0	11,639,380	7,872,209	0	7,872,209	3,767,171	0	3,767,171
99 4812XX	Commercial - Firm & Interruptible	5,507,672	0	5,507,672	3,961,016	0	3,961,016	1,546,656	0	1,546,656
99 4813XX	Industrial-Firm	211,598	0	211,598	118,417	0	118,417	93,181	0	93,181
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	22,462	0	22,462	19,936	0	19,936	2,526	0	2,526
99 499XXX	Unbilled Revenue	(3,455,051)	0	(3,455,051)	(2,472,384)	0	(2,472,384)	(982,667)	0	(982,667)
	TOTAL SALES TO ULTIMATE CUSTOMERS	13,926,061	0	13,926,061	9,499,194	0	9,499,194	4,426,867	0	4,426,867
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	3,871,481	0	3,871,481	2,630,671	0	2,630,671	1,240,810	0	1,240,810
4 488000	Miscellaneous Service Revenues	1,316	0	1,316	624	0	624	692	0	692
99 4893XX	Transportation Revenues	526,115	0	526,115	474,700	0	474,700	51,415	0	51,415
99 493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4 495XXX	Other Gas Revenues	925,186	49,643	974,829	685,675	35,878	721,553	239,511	13,765	253,276
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	5,324,327	49,643	5,373,970	3,791,899	35,878	3,827,777	1,532,428	13,765	1,546,193
	TOTAL GAS REVENUES	19,250,388	49,643	19,300,031	13,291,093	35,878	13,326,971	5,959,295	13,765	5,973,060
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	7,393,960	0	7,393,960	5,087,865	0	5,087,865	2,306,095	0	2,306,095
99 808XXX	Net Natural Gas Storage Transactions	458,409	0	458,409	311,489	0	311,489	146,920	0	146,920
99 811000	Gas Used for Products Extraction	(50,849)	0	(50,849)	(34,552)	0	(34,552)	(16,297)	0	(16,297)
10 813000	Other Gas Expenses	0	90,536	90,536	0	61,359	61,359	0	29,177	29,177
99 813010	Gas Technology Institute (GTI) Expenses	8,426	0	8,426	5,883	0	5,883	2,543	0	2,543
	TOTAL PRODUCTION EXPENSES	7,809,946	90,536	7,900,482	5,370,685	61,359	5,432,044	2,439,261	29,177	2,468,438
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	2,139	2,139	0	1,478	1,478	0	661	661
1 824000	Other Expenses	0	150,738	150,738	0	104,160	104,160	0	46,578	46,578
1 837000	Other Equipment	0	370,722	370,722	0	256,169	256,169	0	114,553	114,553
	TOTAL UNDERGROUND STORAGE OPER EXP	0	523,599	523,599	0	361,807	361,807	0	161,792	161,792
G-DEPX	Depreciation Expense-Underground Storage	0	52,294	52,294	0	36,135	36,135	0	16,159	16,159
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	73,367	73,367	0	50,697	50,697	0	22,670	22,670

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	125,661	125,661	0	86,832	86,832	0	38,829	38,829
	TOTAL UNDERGROUND STORAGE EXPENSES	0	649,260	649,260	0	448,639	448,639	0	200,621	200,621

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For Month Ended April 30, 2019	
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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	34,080	116,696	150,776	27,359	79,987	107,346	6,721	36,709	43,430
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	336,266	123,252	459,518	216,301	84,481	300,782	119,965	38,771	158,736
3	875000 Measuring & Reg Sta Exp-General	1,290	0	1,290	(121)	0	(121)	1,411	0	1,411
3	876000 Measuring & Reg Sta Exp-Industrial	(431)	0	(431)	(423)	0	(423)	(8)	0	(8)
3	877000 Measuring & Reg Sta Exp-City Gate	6,914	0	6,914	6,848	0	6,848	66	0	66
3	878000 Meter & House Regulator Expenses	49,899	0	49,899	29,364	0	29,364	20,535	0	20,535
3	879000 Customer Installation Expenses	133,475	9,257	142,732	93,970	6,345	100,315	39,505	2,912	42,417
3	880000 Other Expenses	194,304	34,361	228,665	159,061	23,552	182,613	35,243	10,809	46,052
3	881000 Rents	0	3,983	3,983	0	2,730	2,730	0	1,253	1,253
	MAINTENANCE									
3	885000 Supervision & Engineering	18,501	4	18,505	6,310	3	6,313	12,191	1	12,192
3	887000 Mains	62,551	4	62,555	60,443	3	60,446	2,108	1	2,109
3	889000 Measuring & Reg Sta Exp-General	28,730	23,355	52,085	16,622	16,008	32,630	12,108	7,347	19,455
3	890000 Measuring & Reg Sta Exp-Industrial	4,979	19	4,998	1,692	13	1,705	3,287	6	3,293
3	891000 Measuring & Reg Sta Exp-City Gate	3,271	1,415	4,686	1,653	970	2,623	1,618	445	2,063
3	892000 Services	119,411	0	119,411	83,845	0	83,845	35,566	0	35,566
3	893000 Meters & House Regulators	134,043	60,557	194,600	69,746	41,508	111,254	64,297	19,049	83,346
3	894000 Other Equipment	8	20,348	20,356	8	13,947	13,955	0	6,401	6,401
	TOTAL DISTRIBUTION OPERATING EXP	1,127,291	393,251	1,520,542	772,678	269,547	1,042,225	354,613	123,704	478,317
G-DEPX	Depreciation Expense-Distribution	1,467,334	4,786	1,472,120	990,819	3,252	994,071	476,515	1,534	478,049
G-OTX	Taxes Other Than FIT	966,390	0	966,390	702,444	0	702,444	263,946	0	263,946
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,433,724	4,786	2,438,510	1,693,263	3,252	1,696,515	740,461	1,534	741,995
	TOTAL DISTRIBUTION EXPENSES	3,561,015	398,037	3,959,052	2,465,941	272,799	2,738,740	1,095,074	125,238	1,220,312

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For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	4,779	4,779	0	3,156	3,156	0	1,623	1,623
2	902000	Meter Reading Expenses	203,495	8,252	211,747	190,366	5,449	195,815	13,129	2,803	15,932
2	903XXX	Customer Records & Collection Expenses	152,895	424,595	577,490	101,000	280,381	381,381	51,895	144,214	196,109
2	904000	Uncollectible Accounts	(53,052)	340,417	287,365	(24,198)	224,794	200,596	(28,854)	115,623	86,769
2	905000	Misc Customer Accounts	0	13,938	13,938	0	9,204	9,204	0	4,734	4,734
TOTAL CUSTOMER ACCOUNTS EXPENSES		303,338	791,981	1,095,319	267,168	522,984	790,152	36,170	268,997	305,167	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	667,579	12,151	679,730	565,281	8,024	573,305	102,298	4,127	106,425
2	909000	Advertising	812	62,652	63,464	812	41,372	42,184	0	21,280	21,280
2	910000	Misc Customer Service & Info Exp	0	5,327	5,327	0	3,518	3,518	0	1,809	1,809
TOTAL CUSTOMER SERVICE & INFO EXP		668,391	80,130	748,521	566,093	52,914	619,007	102,298	27,216	129,514	
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	12,664	665,851	678,515	8,602	481,224	489,826	4,062	184,627	188,689
4	921000	Office Supplies & Expenses	558	101,730	102,288	10	73,522	73,532	548	28,208	28,756
4	922000	Admin. Expenses Transferred - Credit	0	(1,871)	(1,871)	0	(1,352)	(1,352)	0	(519)	(519)
4	923000	Outside Services Employed	5,467	174,178	179,645	5,467	125,882	131,349	0	48,296	48,296
4	924000	Property Insurance Premium	0	24,905	24,905	0	17,999	17,999	0	6,906	6,906
4	925XXX	Injuries and Damages	(510)	90,408	89,898	(255)	65,340	65,085	(255)	25,068	24,813
4	926XXX	Employee Pensions and Benefits	0	44,358	44,358	0	32,058	32,058	0	12,300	12,300
4	928000	Regulatory Commission Expenses	65,203	28,023	93,226	49,042	20,253	69,295	16,161	7,770	23,931
4	930000	Miscellaneous General Expenses	1,527	111,221	112,748	209	80,382	80,591	1,318	30,839	32,157
4	931000	Rents	620	7,274	7,894	620	5,257	5,877	0	2,017	2,017
4	935000	Maintenance of General Plant	33,113	243,941	277,054	28,707	176,301	205,008	4,406	67,640	72,046
TOTAL ADMIN & GEN OPERATING EXP		118,642	1,490,018	1,608,660	92,402	1,076,866	1,169,268	26,240	413,152	439,392	

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For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	128,419	417,752	546,171	116,455	301,918	418,373	11,964	115,834	127,798
G-AMTX	Amortization Expense - General Plant - 303000	3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	70,088	489,097	559,185	69,943	353,480	423,423	145	135,617	135,762
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	86,166	0	86,166	86,166	0	86,166	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	0	0	0	0	0	0	0	0	0
99 407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99 407332	Existing Meters/ERTs Excess Depreciation Deferr	1,017	0	1,017	1,017	0	1,017	0	0	0
99 407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99 407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99 407414	Regulatory Credits-Deferral-FISERVE	(49,370)	0	(49,370)	(33,636)	0	(33,636)	(15,734)	0	(15,734)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(172,010)	0	(172,010)	(172,010)	0	(172,010)	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	130,326	920,083	1,050,409	118,695	664,962	783,657	11,631	255,121	266,752
	TOTAL ADMIN & GENERAL EXPENSES	248,968	2,410,101	2,659,069	211,097	1,741,828	1,952,925	37,871	668,273	706,144
	TOTAL EXPENSES BEFORE FIT	12,591,658	4,420,045	17,011,703	8,880,984	3,100,523	11,981,507	3,710,674	1,319,522	5,030,196
	NET OPERATING INCOME (LOSS) BEFORE FIT			2,288,328			1,345,464			942,864
G-FIT	FEDERAL INCOME TAX			(498,457)			(399,884)			(98,573)
G-FIT	DEFERRED FEDERAL INCOME TAX			537,690			333,691			203,999
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,350)			(1,004)			(346)
	GAS NET OPERATING INCOME (LOSS)			2,250,445			1,412,661			837,784

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%	66.035%	33.965%
G-ALL 3	Direct Distribution Operating Expense	100.000%	68.543%	31.457%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL 10	Actual Annual Throughput	100.000%	67.773%	32.227%
G-ALL 99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,423	49,643	54,066	4,423	35,878	40,301	0	13,765	13,765
4	495028	Deferred Exchange Reservation	375,001	0	375,001	254,813	0	254,813	120,188	0	120,188
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	409,096	0	409,096	302,967	0	302,967	106,129	0	106,129
4	495329	Amortization Res Decoupling Deferral	259,353	0	259,353	225,603	0	225,603	33,750	0	33,750
4	495338	Non-Res Decoupling Deferred Rev	(112,488)	0	(112,488)	(71,536)	0	(71,536)	(40,952)	0	(40,952)
4	495339	Amortization Non-Res Decoupling	(10,198)	0	(10,198)	(30,594)	0	(30,594)	20,396	0	20,396
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	925,187	49,643	974,830	685,676	35,878	721,554	239,511	13,765	253,276

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	6,808,351	0	6,808,351	4,636,032	0	4,636,032	2,172,319	0	2,172,319
1	804001	Pipeline Demand Costs	2,204,231	0	2,204,231	1,523,124	0	1,523,124	681,107	0	681,107
1	804002	Transport Variable Charges	15,524	0	15,524	10,727	0	10,727	4,797	0	4,797
6	804010	Gas Costs - Fixed Hedge	5,433	0	5,433	3,692	0	3,692	1,741	0	1,741
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	40,071	0	40,071	27,228	0	27,228	12,843	0	12,843
6	804018	Merchandise Processing Fee	10,762	0	10,762	7,313	0	7,313	3,449	0	3,449
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	(142,303)	0	(142,303)	(96,695)	0	(96,695)	(45,608)	0	(45,608)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	439,404	0	439,404	298,575	0	298,575	140,829	0	140,829
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,751,680)	0	(1,751,680)	(1,146,892)	0	(1,146,892)	(604,788)	0	(604,788)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(235,833)	0	(235,833)	(175,239)	0	(175,239)	(60,594)	0	(60,594)
		TOTAL PURCHASED GAS COSTS	7,393,960	0	7,393,960	5,087,865	0	5,087,865	2,306,095	0	2,306,095

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.950%	32.050%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended April 30, 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	17,627	12,151	29,778	14,028	8,024	22,052	3,599	4,127	7,726
99	908600	Public Purpose Tariff Rider Expense Offset	863,010	0	863,010	736,454	0	736,454	126,556	0	126,556
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(213,058)	0	(213,058)	(185,201)	0	(185,201)	(27,857)	0	(27,857)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			667,579	12,151	679,730	565,281	8,024	573,305	102,298	4,127	106,425

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.035%	33.965%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended April 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.97%	52.97%
2	Cost of Debt		5.346%	5.313%
	Total Cost of Debt		2.832%	2.814%
	Total Weighted Cost		2.832%	2.814%
G-APL	Net Rate Base	554,720,763	388,798,104	165,922,659
	Interest Deduction for FIT Calculation	15,679,826	11,010,762	4,669,064
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended April 30, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	19,300,031	13,326,971	5,973,060
G-OPS	Operating & Maintenance Expense	13,397,123	9,414,503	3,982,620
G-OPS	Book Deprec/Amort and Reg Amortizations	2,574,823	1,813,863	760,960
G-OTX	Taxes Other than FIT	1,039,757	753,141	286,616
	Net Operating Income Before FIT	2,288,328	1,345,464	942,864
G-INT	Less: Interest Expense	1,306,653	917,564	389,089
G-OTX	Less: Idaho ITC Deferral & Amortization	2,226	0	2,226
G-SCM	Schedule M Adjustments	(3,357,506)	(2,332,108)	(1,025,398)
	Taxable Net Operating Income	(2,373,605)	(1,904,208)	(469,397)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(498,457)	(399,884)	(98,573)
G-DTE	Deferred FIT	537,690	333,691	203,999
99	411400 Amortized Investment Tax Credit	(1,350)	(1,004)	(346)
	Total FIT/Deferred FIT & ITC	37,883	(67,197)	105,080
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended April 30, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,669,159	977,162	2,646,321	1,179,289	704,349	1,883,638	489,870	272,813	762,683
12	997001	Contributions In Aid of Construction	0	85,142	85,142	0	59,435	59,435	0	25,707	25,707
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	(6,721)	(6,721)	0	(4,692)	(4,692)	0	(2,029)	(2,029)
99	997010	Deferred Gas Credit and Refunds	(1,987,513)	(375,000)	(2,362,513)	(1,322,131)	(261,776)	(1,583,907)	(665,382)	(113,224)	(778,606)
12	997016	Redemption Expense Amortization	0	17,159	17,159	0	11,978	11,978	0	5,181	5,181
99	997018	DSM Tariff Rider	103,451	0	103,451	113,149	0	113,149	(9,698)	0	(9,698)
12	997020	FAS87 Current Pension Accrual	0	239,298	239,298	0	167,047	167,047	0	72,251	72,251
12	997027	Customer Uncollectibles	0	802	802	0	560	560	0	242	242
99	997031	Decoupling Mechanism	(545,764)	0	(545,764)	(426,440)	0	(426,440)	(119,324)	0	(119,324)
12	997032	Interest Rate Swaps	0	47,793	47,793	0	33,363	33,363	0	14,430	14,430
12	997048	AFUDC	0	91,645	91,645	0	63,975	63,975	0	27,670	27,670
12	997049	Tax Depreciation	0	(3,038,870)	(3,038,870)	0	(2,121,344)	(2,121,344)	0	(917,526)	(917,526)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	84,336	0	84,336	112,193	0	112,193	(27,857)	0	(27,857)
12	997080	Book Transportation Depreciation	0	374,971	374,971	0	261,756	261,756	0	113,215	113,215
12	997081	Deferred Compensation	0	22,009	22,009	0	15,364	15,364	0	6,645	6,645
4	997082	Meal Disallowances	0	6,383	6,383	0	4,613	4,613	0	1,770	1,770
12	997083	Paid Time Off	0	47,121	47,121	0	32,894	32,894	0	14,227	14,227
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(618,470)	(618,470)	0	(431,735)	(431,735)	0	(186,735)	(186,735)
99	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(48,169)	0	(48,169)	(48,169)	0	(48,169)	0	0	0
99	997107	MDM System	(170,993)	0	(170,993)	(170,993)	0	(170,993)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
99	997109	Tax Reform Amortization	(211,228)	0	(211,228)	(211,228)	0	(211,228)	0	0	0
99	997110	FISERVE	(49,370)	0	(49,370)	(33,636)	0	(33,636)	(15,734)	0	(15,734)
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	(85,850)	(85,850)	0	(59,929)	(59,929)	0	(25,921)	(25,921)
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			(676,331)	(2,215,426)	(3,357,506)	(807,966)	(1,524,142)	(2,332,108)	(334,114)	(691,284)	(1,025,398)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.035%	33.965%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.950%	32.050%
G-ALL	11	Book Depreciation	100.000%	69.960%	30.040%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.807%	30.193%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended April 30, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	25,687	17,931	7,756
99	410100	Deferred Federal Income Tax Exp	544,231	349,455	194,776
		SUBTOTAL	569,918	367,386	202,532
12	411100	Deferred Federal Income Tax Expense - Allocated	(14,517)	(10,134)	(4,383)
99	411100	Deferred Federal Income Tax Exp	(17,711)	(23,561)	5,850
		SUBTOTAL	(32,228)	(33,695)	1,467
		Total Deferred Federal Income Tax Expense	537,690	333,691	203,999

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.807%	30.193%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended April 30, 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	73,367	73,367	0	50,697	50,697	0	22,670	22,670
		TOTAL UNDERGROUND STORAGE TAX	0	73,367	73,367	0	50,697	50,697	0	22,670	22,670
		DISTRIBUTION									
99	408110	State Excise Tax	477,616	0	477,616	477,616	0	477,616	0	0	0
99	408120	Municipal Occupation & License Tax	545,320	0	545,320	443,091	0	443,091	102,229	0	102,229
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	(61,657)	0	(61,657)	(218,263)	0	(218,263)	156,606	0	156,606
99	409100	State Income Tax	2,885	0	2,885	0	0	0	2,885	0	2,885
99	411410	State Income Tax-ITC Deferred	2,885	0	2,885	0	0	0	2,885	0	2,885
99	411420	State Income Tax-ITC Amortization	(659)	0	(659)	0	0	0	(659)	0	(659)
		TOTAL DISTRIBUTION TAX	966,390	0	966,390	702,444	0	702,444	263,946	0	263,946
		TOTAL TAXES OTHER THAN FIT	966,390	73,367	1,039,757	702,444	50,697	753,141	263,946	22,670	286,616

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 Month Ended April 30, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,392,615	4,194,814	1,022,594	1,729,191	2,751,785	779,605	663,424	1,443,029
4	3031XX	Misc Intangible IT Plant (3031XX)	4,155,904	47,544,439	51,700,343	4,146,603	34,361,318	38,507,921	9,301	13,183,121	13,192,422
TOTAL INTANGIBLE PLANT			5,958,103	49,937,054	55,895,157	5,169,197	36,090,509	41,259,706	788,906	13,846,545	14,635,451
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	2,823,938	2,823,938	0	1,951,341	1,951,341	0	872,597	872,597
1	352XXX	Wells	0	19,524,725	19,524,725	0	13,491,585	13,491,585	0	6,033,140	6,033,140
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	12,947,452	12,947,452	0	8,946,689	8,946,689	0	4,000,763	4,000,763
1	355000	Measuring & Regulating Equipment	0	1,618,207	1,618,207	0	1,118,181	1,118,181	0	500,026	500,026
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,894,271	2,894,271	0	1,999,941	1,999,941	0	894,330	894,330
TOTAL UNDERGROUND STORAGE PLANT			0	42,536,276	42,536,276	0	29,418,345	29,418,345	0	13,117,931	13,117,931
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	1,261,558	0	1,261,558	804,175	0	804,175	457,383	0	457,383
6	376000	Mains	365,355,907	2,518,937	367,874,844	241,610,423	1,711,618	243,322,041	123,745,484	807,319	124,552,803
6	378000	Measuring & Reg Station Equip-General	6,463,634	0	6,463,634	4,064,971	0	4,064,971	2,398,663	0	2,398,663
6	379000	Measuring & Reg Station Equip-City Gate	6,349,800	0	6,349,800	1,872,308	0	1,872,308	4,477,492	0	4,477,492
6	380000	Services	265,086,000	0	265,086,000	182,470,475	0	182,470,475	82,615,525	0	82,615,525
6	381XXX	Meters	88,572,726	0	88,572,726	58,958,417	0	58,958,417	29,614,309	0	29,614,309
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,770,157	0	3,770,157	2,820,109	0	2,820,109	950,048	0	950,048
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			737,369,680	2,518,937	739,888,617	492,977,926	1,711,618	494,689,544	244,391,754	807,319	245,199,073
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,058,279	2,188,698	5,246,977	2,961,534	1,581,816	4,543,350	96,745	606,882	703,627
4	390XXX	Structures & Improvements	23,844,724	25,424,347	49,269,071	22,210,051	18,374,684	40,584,735	1,634,673	7,049,663	8,684,336
4	391XXX	Office Furniture & Equipment	2,052,115	17,924,999	19,977,114	2,034,186	12,954,755	14,988,941	17,929	4,970,244	4,988,173
4	392XXX	Transportation Equipment	12,553,054	4,065,074	16,618,128	9,813,783	2,937,910	12,751,693	2,739,271	1,127,164	3,866,435
4	393000	Stores Equipment	207,790	978,795	1,186,585	158,115	707,395	865,510	49,675	271,400	321,075
4	394000	Tools, Shop & Garage Equipment	2,284,975	6,536,656	8,821,631	1,796,323	4,724,172	6,520,495	488,652	1,812,484	2,301,136

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended April 30, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	29,069	559,827	588,896	29,069	404,598	433,667	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,404,578	1,062,753	4,467,331	2,456,005	768,073	3,224,078	948,573	294,680	1,243,253
4	397XXX	Communications Equipment	3,577,080	13,228,200	16,805,280	2,354,214	9,560,285	11,914,499	1,222,866	3,667,915	4,890,781
4	398000	Miscellaneous Equipment	1,897	123,743	125,640	0	89,432	89,432	1,897	34,311	36,208
		TOTAL GENERAL PLANT	51,013,561	72,093,092	123,106,653	43,813,280	52,103,120	95,916,400	7,200,281	19,989,972	27,190,253
		TOTAL PLANT IN SERVICE	794,341,344	167,085,359	961,426,703	541,960,403	119,323,592	661,283,995	252,380,941	47,761,767	300,142,708
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,716,663)	(16,716,663)	0	(11,551,214)	(11,551,214)	0	(5,165,449)	(5,165,449)
G-ADEP		Distribution Plant	(231,175,577)	(1,810,527)	(232,986,104)	(150,270,356)	(1,230,253)	(151,500,609)	(80,905,221)	(580,274)	(81,485,495)
G-ADEP		General Plant	(12,413,764)	(21,823,957)	(34,237,721)	(9,015,031)	(15,772,609)	(24,787,640)	(3,398,733)	(6,051,348)	(9,450,081)
		TOTAL ACCUMULATED DEPRECIATION	(243,589,341)	(40,351,147)	(283,940,488)	(159,285,387)	(28,554,076)	(187,839,463)	(84,303,954)	(11,797,071)	(96,101,025)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(329,092)	(713,272)	(1,042,364)	(223,404)	(515,496)	(738,900)	(105,688)	(197,776)	(303,464)
G-AAMT		Misc IT Intangible Plant - 3031XX	(424,747)	(15,291,873)	(15,716,620)	(417,841)	(11,051,743)	(11,469,584)	(6,906)	(4,240,130)	(4,247,036)
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	(753,839)	(16,005,145)	(16,758,984)	(641,245)	(11,567,239)	(12,208,484)	(112,594)	(4,437,906)	(4,550,500)
		TOTAL ACCUMULATED DEPR/AMORT	(244,343,180)	(56,356,292)	(300,699,472)	(159,926,632)	(40,121,315)	(200,047,947)	(84,416,548)	(16,234,977)	(100,651,525)
		NET GAS UTILITY PLANT before DFIT	549,998,164	110,729,067	660,727,231	382,033,771	79,202,277	461,236,048	167,964,393	31,526,790	199,491,183
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,307,440)	(110,307,440)	0	(77,002,315)	(77,002,315)	0	(33,305,125)	(33,305,125)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,017,962)	(18,017,962)	0	(13,017,716)	(13,017,716)	0	(5,000,246)	(5,000,246)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(267,906)	(267,906)	0	(193,621)	(193,621)	0	(74,285)	(74,285)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(54,566)	(54,566)	0	(39,436)	(39,436)	0	(15,130)	(15,130)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(374,418)	(374,418)	0	(261,370)	(261,370)	0	(113,048)	(113,048)
		TOTAL ACCUMULATED DFIT	0	(129,022,292)	(129,022,292)	0	(90,514,458)	(90,514,458)	0	(38,507,834)	(38,507,834)
		NET GAS UTILITY PLANT	549,998,164	(18,293,225)	531,704,939	382,033,771	(11,312,181)	370,721,590	167,964,393	(6,981,044)	160,983,349

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%	67.950%	32.050%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.807%	30.193%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended April 30, 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	549,998,164	(18,293,225)	531,704,939	382,033,771	(11,312,181)	370,721,590	167,964,393	(6,981,044)	160,983,349
		OTHER ADJUSTMENTS:									
4	182311	Regulatory Asset - AFUDC	187,234	58,207	245,441	171,862	42,067	213,929	15,372	16,140	31,512
4	182318	Accumulated Amortization - AFUDC	(4,820)	(3,565)	(8,385)	(4,748)	(2,575)	(7,323)	(72)	(990)	(1,062)
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	4,612,165	4,612,165	0	3,187,006	3,187,006	0	1,425,159	1,425,159
4	252000	Customer Advances	(2,694)	0	(2,694)	0	0	0	(2,694)	0	(2,694)
99	235199	Customer Deposits	(562,372)	0	(562,372)	(562,372)	0	(562,372)	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	10,315,064	0	10,315,064	10,315,064	0	10,315,064	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,166,163)	0	(2,166,163)	(2,166,163)	0	(2,166,163)	0	0	0
C-WKC		Working Capital	4,851,704	0	4,851,704	3,136,208	0	3,136,208	1,715,496		1,715,496
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	12,617,953	10,397,871	23,015,824	10,889,851	7,186,663	18,076,514	1,728,102	3,211,208	4,939,310
		NET RATE BASE	562,616,117	(7,895,354)	554,720,763	392,923,622	(4,125,518)	388,798,104	169,692,495	(3,769,836)	165,922,659

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended April 30, 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)	263,343	263,343										
	Steam (ED-ID)	350,385	350,385										
	Steam (ED-WA)	332,644	332,644										
	Hydro (ED-AN)	1,199,996	1,199,996										
	Other (ED-AN)	902,746	902,746										
Total Electric Production	3,049,114	3,049,114											
Electric Transmission													
	ED-AN	1,227,929	1,227,929										
	ED-ID	81,611	81,611										
	ED-WA	42,025	42,025										
Total Electric Transmission	1,351,565	1,351,565											
Electric Distribution													
	ED-AN	5,029	5,029										
	ED-ID	1,346,353	1,346,353										
	ED-WA	2,425,553	2,425,553										
Total Electric Distribution	3,776,935	3,776,935											
Gas Underground Storage													
1	GD-AN	52,294		52,294		52,294	52,294		36,135	36,135		16,159	16,159
	GD-OR	9,472			9,472								
Total Gas Underground Storage	61,766		52,294	9,472		52,294	52,294		36,135	36,135		16,159	16,159
Gas Distribution													
6	GD-AN	4,786		4,786		4,786	4,786		3,252	3,252		1,534	1,534
	GD-ID	476,515		476,515		476,515	476,515				476,515		476,515
	GD-WA	990,819		990,819		990,819	990,819	990,819		990,819			
	GD-OR	709,956			709,956								
Total Gas Distribution	2,182,076		1,472,120	709,956		1,467,334	1,472,120		990,819	3,252	994,071	476,515	1,534
General Plant													
	ED-AN	288,454	288,454										
	ED-ID	39,876	39,876										
	ED-WA	79,309	79,309										
7,4	CD-AA	1,817,910	1,283,044	372,908	161,958	372,908	372,908		269,508	269,508		103,400	103,400
9,4	CD-AN	91,426	71,196	20,230		20,230	20,230		14,621	14,621		5,609	5,609
9	CD-ID	39,105	30,452	8,653		8,653	8,653				8,653		8,653
9	CD-WA	146,372	113,984	32,388		32,388	32,388	32,388		32,388			
8,4	GD-AA	32,396		22,605	9,791	22,605	22,605		16,337	16,337		6,268	6,268
4	GD-AN	2,009		2,009		2,009	2,009		1,452	1,452		557	557
	GD-ID	3,311		3,311		3,311	3,311				3,311		3,311
	GD-WA	84,067		84,067		84,067	84,067	84,067		84,067			
	GD-OR	17,609			17,609								
Total General Plant	2,641,844	1,906,315	546,171	189,358		128,419	417,752	546,171	116,455	301,918	418,373	11,964	115,834

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Total Depreciation Expense	13,063,300	10,083,929	2,070,585	908,786	1,595,753	474,832	2,070,585	1,107,274	341,305	1,448,579	488,479	133,527	622,006
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Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.950%	32.050%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	19,647	19,647												
Total Production/Transmission		96,180	96,180												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	63,636	44,913	13,054	5,669		13,054	13,054		9,434	9,434		3,620	3,620	
9,4	CD-AN	812	632	180			180	180		130	130		50	50	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		68,437	45,545	16,551	6,341		3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,336,747	1,649,229	479,337	208,181		479,337	479,337		346,426	346,426		132,911	132,911	
9,4	CD-AN	7,528	5,862	1,666			1,666	1,666		1,204	1,204		462	462	
9,4	CD-ID	656	511	145			145	145				145		145	
9,4	CD-WA	316,098	246,155	69,943			69,943	69,943	69,943		69,943			0	
	ED-AN	228,374	228,374												
	ED-ID	0	0												
	ED-WA	23,775	23,775												
8,4	GD-AA	11,600		8,094	3,506		8,094	8,094		5,850	5,850		2,244	2,244	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,924,778	2,153,906	559,185	211,687		70,088	489,097	559,185	69,943	353,480	423,423	145	135,617	135,762
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	
4	ED-AN	3,958	3,958												
	GD-OR	0			0										
Total General Plant- 390200, 396200		3,958	3,958	0	0		0	0		0	0		0	0	
Total Amortization Expense		3,095,855	2,302,091	575,736	218,028		73,405	502,331	575,736	72,015	363,044	435,059	1,390	139,287	140,677

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended April 30, 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)	(189,038,671)	(189,038,671)											
	Steam (ED-ID)	(41,250,889)	(41,250,889)											
	Steam (ED-WA)	(77,635,222)	(77,635,222)											
	Hydro (ED-AN)	(138,847,064)	(138,847,064)											
	Other (ED-AN)	(131,133,871)	(131,133,871)											
Total Electric Production	(577,905,717)	(577,905,717)												
Electric Transmission														
	ED-AN	(209,630,030)	(209,630,030)											
	ED-ID	(3,985,965)	(3,985,965)											
	ED-WA	(7,461,594)	(7,461,594)											
Total Electric Transmission	(221,077,589)	(221,077,589)												
Electric Distribution														
	ED-AN	(199,544)	(199,544)											
	ED-ID	(222,484,609)	(222,484,609)											
	ED-WA	(356,418,354)	(356,418,354)											
Total Electric Distribution	(579,102,507)	(579,102,507)												
Gas Underground Storage														
1	GD-AN	(16,716,663)	(16,716,663)			(16,716,663)	(16,716,663)		(11,551,214)	(11,551,214)		(5,165,449)	(5,165,449)	
	GD-OR	(1,196,979)		(1,196,979)										
Total Gas Underground Storage	(17,913,642)		(16,716,663)	(1,196,979)		(16,716,663)	(16,716,663)		(11,551,214)	(11,551,214)		(5,165,449)	(5,165,449)	
Gas Distribution														
6	GD-AN	(1,810,527)	(1,810,527)			(1,810,527)	(1,810,527)		(1,230,253)	(1,230,253)		(580,274)	(580,274)	
	GD-ID	(80,905,221)	(80,905,221)			(80,905,221)	(80,905,221)				(80,905,221)		(80,905,221)	
	GD-WA	(150,270,356)	(150,270,356)			(150,270,356)	(150,270,356)	(150,270,356)		(150,270,356)				
	GD-OR	(113,850,213)		(113,850,213)										
Total Gas Distribution	(346,836,317)		(232,986,104)	(113,850,213)		(231,175,577)	(1,810,527)	(232,986,104)	(150,270,356)	(1,230,253)	(151,500,609)	(80,905,221)	(580,274)	(81,485,495)
General Plant														
	ED-AN	(41,602,866)	(41,602,866)											
	ED-ID	(10,732,325)	(10,732,325)											
	ED-WA	(20,481,284)	(20,481,284)											
7,4	CD-AA	(70,901,209)	(50,040,655)	(14,543,965)	(6,316,589)	(14,543,965)	(14,543,965)		(10,511,214)	(10,511,214)		(4,032,751)	(4,032,751)	
9,4	CD-AN	(11,775,119)	(9,169,638)	(2,605,481)		(2,605,481)	(2,605,481)		(1,883,033)	(1,883,033)		(722,448)	(722,448)	
9	CD-ID	(6,184,721)	(4,816,228)	(1,368,493)		(1,368,493)	(1,368,493)				(1,368,493)		(1,368,493)	
9	CD-WA	(4,864,788)	(3,788,356)	(1,076,432)		(1,076,432)	(1,076,432)	(1,076,432)		(1,076,432)				
8,4	GD-AA	(2,074,030)		(1,447,175)	(626,855)	(1,447,175)	(1,447,175)		(1,045,902)	(1,045,902)		(401,273)	(401,273)	
4	GD-AN	(3,227,336)		(3,227,336)		(3,227,336)	(3,227,336)		(2,332,460)	(2,332,460)		(894,876)	(894,876)	
	GD-ID	(2,030,240)		(2,030,240)		(2,030,240)	(2,030,240)				(2,030,240)		(2,030,240)	
	GD-WA	(7,938,599)		(7,938,599)		(7,938,599)	(7,938,599)	(7,938,599)		(7,938,599)				
	GD-OR	(4,680,292)		(4,680,292)										
Total General Plant	(186,492,809)	(140,631,352)	(34,237,721)	(11,623,736)		(12,413,764)	(21,823,957)	(34,237,721)	(9,015,031)	(15,772,609)	(24,787,640)	(3,398,733)	(6,051,348)	(9,450,081)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Total Accumulated Depreciation (1,929,328,581) (1,518,717,165) (283,940,488) (126,670,928) (243,589,341) (40,351,147) (283,940,488) (159,285,387) (28,554,076) (187,839,463) (84,303,954) (11,797,071) (96,101,025)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.950%	32.050%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended April 30, 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	(12,246,021)	(12,246,021)											
Misc Intangible Plt (303000)	ED-AN	(1,917,587)	(1,917,587)											
Total Production/Transmission		(14,163,608)	(14,163,608)											
Distribution														
Franchises (302000)	ED-WA	(224,739)	(224,739)											
Misc Intangible Plt (303000)	ED-WA	(44,384)	(44,384)											
Total Distribution		(269,123)	(269,123)											
General Plant - 303000														
7,4	CD-AA	(3,359,234)	(2,370,880)	(689,080)	(299,274)		(689,080)	(689,080)		(498,012)	(498,012)		(191,068)	(191,068)
9,4	CD-AN	(109,335)	(85,143)	(24,192)			(24,192)	(24,192)		(17,484)	(17,484)		(6,708)	(6,708)
	GD-ID	(105,688)		(105,688)			(105,688)	(105,688)				(105,688)		(105,688)
	GD-WA	(223,404)		(223,404)			(223,404)	(223,404)	(223,404)		(223,404)			
	GD-OR	(99,108)			(99,108)									
Total General Plant - 303000		(3,896,769)	(2,456,023)	(1,042,364)	(398,382)		(329,092)	(713,272)	(1,042,364)	(223,404)	(515,496)	(738,900)	(105,688)	(197,776)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(72,621,109)	(51,254,526)	(14,896,767)	(6,469,816)		(14,896,767)	(14,896,767)		(10,766,192)	(10,766,192)		(4,130,575)	(4,130,575)
9,4	CD-AN	(41,633)	(32,421)	(9,212)			(9,212)	(9,212)		(6,658)	(6,658)		(2,554)	(2,554)
9	CD-ID	(31,211)	(24,305)	(6,906)			(6,906)	(6,906)				(6,906)		(6,906)
9	CD-WA	(1,888,375)	(1,470,534)	(417,841)			(417,841)	(417,841)	(417,841)		(417,841)		0	0
	ED-AN	(4,782,208)	(4,782,208)											
	ED-ID	0	0											
	ED-WA	(1,758,862)	(1,758,862)											
8,4	GD-AA	(553,047)		(385,894)	(167,153)		(385,894)	(385,894)		(278,893)	(278,893)		(107,001)	(107,001)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(81,676,445)	(59,322,856)	(15,716,620)	(6,636,969)		(424,747)	(15,291,873)	(15,716,620)	(417,841)	(11,051,743)	(11,469,584)	(6,906)	(4,240,130)
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
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(158,921)	(158,921)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(158,921)	(158,921)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(100,164,866)	(76,370,531)	(16,758,984)	(7,035,351)		(753,839)	(16,005,145)	(16,758,984)	(641,245)	(11,567,239)	(12,208,484)	(112,594)	(4,437,906)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	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	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	0
		TOTAL ACCOUNT	16,076,574	827,894	702,759	7,565,150	9,095,803	2,961,534	96,745	2,188,698	5,246,977	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,429,924	1,106,086	2,674,675	4,649,163	8,429,924	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,369,359	0	0	0	0	19,369,359	0	0	19,369,359	0	0	0
99		GD-OR / AS	3,750,639	0	0	0	0	0	0	0	0	3,750,639	0	3,750,639
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	112,474,265	0	0	79,382,087	79,382,087	0	0	23,071,846	23,071,846	0	10,020,332	10,020,332
9		CD-WA / ID / AN	30,857,625	9,997,434	5,753,013	8,279,312	24,029,759	2,840,692	1,634,673	2,352,501	6,827,866	0	0	0
		TOTAL ACCOUNT	174,881,812	11,103,520	8,427,688	92,310,562	111,841,770	22,210,051	1,634,673	25,424,347	49,269,071	3,750,639	10,020,332	13,770,971
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,405,429	483,438	0	1,921,991	2,405,429	0	0	0	0	0	0	0
99		GD-WA / ID / AN	814,173	0	0	0	0	814,173	0	0	814,173	0	0	0
99		GD-OR / AS	879	0	0	0	0	0	0	0	0	879	0	879
8		GD-AA	349,974	0	0	0	0	0	0	244,198	244,198	0	105,776	105,776
7		CD-AA	85,941,781	0	0	60,655,990	60,655,990	0	0	17,629,238	17,629,238	0	7,656,553	7,656,553
9		CD-WA / ID / AN	5,827,745	4,293,673	63,099	181,468	4,538,240	1,220,013	17,929	51,563	1,289,505	0	0	0
		TOTAL ACCOUNT	95,339,981	4,777,111	63,099	62,759,449	67,599,659	2,034,186	17,929	17,924,999	19,977,114	879	7,762,329	7,763,208
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,181,037	22,510,976	9,544,881	15,125,180	47,181,037	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,605,891	0	0	0	0	9,252,431	2,515,238	1,838,222	13,605,891	0	0	0
99		GD-OR / AS	3,826,425	0	0	0	0	0	0	0	0	3,826,425	0	3,826,425
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7		CD-AA	7,236,543	0	0	5,107,407	5,107,407	0	0	1,484,432	1,484,432	0	644,704	644,704
9		CD-WA / ID / AN	6,756,655	1,975,604	788,457	2,497,549	5,261,610	561,352	224,034	709,659	1,495,045	0	0	0
		TOTAL ACCOUNT	78,653,501	24,486,580	10,333,338	22,730,136	57,550,054	9,813,783	2,739,272	4,065,073	16,618,128	3,826,425	658,894	4,485,319

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,964,186	246,197	174,826	3,444,738	3,865,761	69,955	49,675	978,795	1,098,425	0	0	
		TOTAL ACCOUNT	5,468,884	247,177	176,172	3,834,308	4,257,657	158,115	49,675	978,795	1,186,585	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,508,891	703,615	204,716	4,600,560	5,508,891	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0	
99		GD-OR / AS	848,758	0	0	0	0	0	0	0	848,758	0	848,758	
8		GD-AA	4,975,797	0	0	0	0	0	0	3,471,912	3,471,912	0	1,503,885	
7		CD-AA	13,031,486	0	0	9,197,362	9,197,362	0	0	2,673,149	2,673,149	0	1,160,975	
9		CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0	
		TOTAL ACCOUNT	27,933,623	712,874	961,325	13,924,175	15,598,374	1,796,323	488,652	6,536,656	8,821,631	848,758	2,664,860	3,513,618
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,376,072	337,175	13,580	1,025,317	1,376,072	0	0	0	0	0	0	
99		GD-WA / ID / AN	123,986	0	0	0	0	29,069	0	94,917	123,986	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,314,662	337,175	13,580	2,132,344	2,483,099	29,069	0	559,827	588,896	40,917	201,750	242,667

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 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	32,191,219	14,167,743	9,501,623	8,521,853	32,191,219	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	38,200,635	14,420,117	9,856,685	9,365,585	33,642,387	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	57,963,832	11,685,711	6,782,808	39,495,313	57,963,832	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,174,813	0	0	0	0	784,235	390,578	0	1,174,813	0	0	
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	
8		GD-AA	843,865	0	0	0	0	0	0	588,815	588,815	0	255,050	
7		CD-AA	52,822,499	0	0	37,281,064	37,281,064	0	0	10,835,479	10,835,479	0	4,705,956	
9		CD-WA / ID / AN	19,009,234	5,525,332	2,929,125	6,348,603	14,803,060	1,569,980	832,288	1,803,906	4,206,174	0	0	
		TOTAL ACCOUNT	132,947,306	17,211,043	9,711,933	83,124,980	110,047,956	2,354,215	1,222,866	13,228,200	16,805,281	1,133,063	4,961,006	6,094,069
	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	603,242	0	0	425,756	425,756	0	0	123,743	123,743	0	53,743	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	807,774	0	13,522	612,502	626,024	0	1,897	123,743	125,640	2,367	53,743	56,110
		TOTAL GENERAL PLANT	573,738,593	74,123,491	40,260,101	298,473,032	412,856,624	43,813,281	7,200,282	72,093,092	123,106,655	10,520,068	27,255,246	37,775,314

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 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	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,472,637	1,870,584	0	13,602,053	15,472,637	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	702,850	0	0	0	0	0	0	490,421	490,421	0	212,429	
7		CD-AA	94,989,514	0	0	67,041,699	67,041,699	0	0	19,485,199	19,485,199	0	8,462,616	
9		CD-WA / ID / AN	441,069	0	32,734	310,740	343,474	0	9,301	88,294	97,595	0	0	
		TOTAL ACCOUNT	111,606,070	1,870,584	32,734	80,954,492	82,857,810	0	9,301	20,063,914	20,073,215	0	8,675,045	8,675,045
	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	246,194	0	0	173,759	173,759	0	0	50,502	50,502	0	21,933	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	246,194	0	0	173,759	173,759	0	0	50,502	50,502	0	21,933	21,933
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,559,479	0	0	1,806,429	1,806,429	0	0	525,026	525,026	0	228,024	228,024	0
9		CD-WA / ID / AN	18,740,014	14,593,411	0	0	14,593,411	4,146,603	0	0	4,146,603	0	0	0	0
		TOTAL ACCOUNT	21,299,493	14,593,411	0	1,806,429	16,399,840	4,146,603	0	525,026	4,671,629	0	228,024	228,024	0
		TOTAL	289,010,948	16,783,711	32,734	194,242,625	211,059,070	5,169,197	788,906	49,937,054	55,895,157	426,123	21,630,598	22,056,721	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended April 30, 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	(87,001,114)	(61,403,646)	(17,846,539)	(7,750,929)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(774,727)	(603,303)	(171,424)	0
7	282919 CD-AA	(1,306,027)	(921,768)	(267,905)	(116,354)
7	283750 CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
	Total	(89,347,874)	(63,116,459)	(18,340,434)	(7,890,981)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended April 30, 2019
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,743,592	3,743,592	0	0	0	0	3,743,592
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	(255)	(255)	0	0	0	0	(255)
7/4	154560 Supply Chain Invoice Price Variance	0	0	36	36	0	0	0	0	36
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	58,905,815	28,493,605	0	87,399,420	55,769,607	26,778,109	3,136,208	1,715,496	0
TOTAL		58,905,815	28,493,605	3,743,373	91,142,793	55,769,607	26,778,109	3,136,208	1,715,496	3,743,373

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.578%	20.513%	8.909%	31.405%	27.728%	100.000%
99	Not Allocated						