

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	40,764,912	26,167,093	14,597,819
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	40,764,912	26,167,093	14,597,819
G-APL	Gas Net Adjusted Rate Base	521,515,723	363,489,655	158,026,068
	RATE OF RETURN	7.817%	7.199%	9.238%

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 March 31, 2019
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers - AMA Percent	04-01-2018 thru 03-31-2019	250,161 100.000%	165,835 66.291%	84,326 33.709%
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2018 thru 03-31-2019	13,063,564 100.000%	9,174,829 70.232%	3,888,735 29.768%
	Input	Jurisdictional 4-Factor Ratio	01-01-2018 thru 12-31-2018			
		Direct O & M Accounts 798 - 894		4,976,293	3,421,869	1,554,424
		Direct O & M Accounts 901 - 935		10,391,738	8,569,375	1,822,363
		Total		15,368,031	11,991,244	3,376,787
		Percentage		100.000%	78.027%	21.973%
		Direct Labor				
		Amount: Accounts 798 - 894		7,977,177	5,722,304	2,254,873
		Amount: Accounts 901 - 935		2,872,683	2,443,037	429,646
		Total		10,849,860	8,165,341	2,684,519
		Percentage		100.000%	75.258%	24.742%
		Total Number of Customers		251,894	167,009	84,885
		Percentage		100.000%	66.301%	33.699%
		Total Direct Plant		520,318,197	361,630,154	158,688,043
		Percentage		100.000%	69.502%	30.498%
4		Total Four Factor Allocators Percent		400.000%	289.088%	110.912%
				100.000%	72.272%	27.728%
6	Input	Actual Therms Purchased Percent	04-01-2018 thru 03-31-2019	287,130,683 100.000%	194,853,381 67.862%	92,277,302 32.138%

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

Report ID:
G-ALL-12A

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 Twelve Months Ended March 31, 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-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended March 31, 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	264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	04-01-2018 thru 03-31-2019	24,577,578	17,061,020	7,516,558	
			100.000%	69.417%	30.583%	
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2018 thru 03-31-2019	621,092,742	431,259,935	189,832,807	
			100.000%	69.436%	30.564%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2018 thru 03-31-2019	77,534,744	60,203,119	17,331,625	
			100.000%	77.647%	22.353%	
14	Net Allocated Schedule M's - AMA Percent	04-01-2018 thru 03-31-2019	-34,437,314	-23,429,763	-11,007,551	
			100.000%	68.036%	31.964%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	135,832,587	0	135,832,587	93,354,917	0	93,354,917	42,477,670	0	42,477,670
99	4812XX	Commercial - Firm & Interruptible	60,921,770	0	60,921,770	43,045,754	0	43,045,754	17,876,016	0	17,876,016
99	4813XX	Industrial-Firm	2,483,839	0	2,483,839	1,477,538	0	1,477,538	1,006,301	0	1,006,301
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	237,013	0	237,013	208,810	0	208,810	28,203	0	28,203
99	499XXX	Unbilled Revenue	(2,006,315)	0	(2,006,315)	(1,612,020)	0	(1,612,020)	(394,295)	0	(394,295)
TOTAL SALES TO ULTIMATE CUSTOMERS			197,468,894	0	197,468,894	136,474,999	0	136,474,999	60,993,895	0	60,993,895
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	92,212,617	0	92,212,617	61,904,457	0	61,904,457	30,308,160	0	30,308,160
4	488000	Miscellaneous Service Revenues	13,911	0	13,911	7,251	0	7,251	6,660	0	6,660
99	4893XX	Transportation Revenues	5,661,337	0	5,661,337	5,068,782	0	5,068,782	592,555	0	592,555
99	493000	Rent from Gas Property	2,698	0	2,698	2,698	0	2,698	0	0	0
4	495XXX	Other Gas Revenues	1,811,785	379,567	2,191,352	1,274,776	274,321	1,549,097	537,009	105,246	642,255
99	496100	Provision for Rate Refund	(365,009)	0	(365,009)	(365,009)	0	(365,009)	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	(2,787,673)	5,146,125	2,358,452	(1,822,181)	3,411,418	1,589,237	(965,492)	1,734,707	769,215
TOTAL OTHER OPERATING REVENUES			96,549,666	5,525,692	102,075,358	66,070,774	3,685,739	69,756,513	30,478,892	1,839,953	32,318,845
TOTAL GAS REVENUES			294,018,560	5,525,692	299,544,252	202,545,773	3,685,739	206,231,512	91,472,787	1,839,953	93,312,740
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	152,188,917	0	152,188,917	102,817,705	0	102,817,705	49,371,212	0	49,371,212
99	808XXX	Net Natural Gas Storage Transactions	(6,025,616)	0	(6,025,616)	(3,837,778)	0	(3,837,778)	(2,187,838)	0	(2,187,838)
99	811000	Gas Used for Products Extraction	(906,139)	0	(906,139)	(601,971)	0	(601,971)	(304,168)	0	(304,168)
10	813000	Other Gas Expenses	0	1,282,737	1,282,737	0	869,349	869,349	0	413,388	413,388
99	813010	Gas Technology Institute (GTI) Expenses	119,741	0	119,741	83,867	0	83,867	35,874	0	35,874
TOTAL PRODUCTION EXPENSES			145,376,903	1,282,737	146,659,640	98,461,823	869,349	99,331,172	46,915,080	413,388	47,328,468
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	17,554	17,554	0	12,130	12,130	0	5,424	5,424
1	824000	Other Expenses	0	801,655	801,655	0	553,944	553,944	0	247,711	247,711
1	837000	Other Equipment	0	1,491,938	1,491,938	0	1,030,929	1,030,929	0	461,009	461,009
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,311,147	2,311,147	0	1,597,003	1,597,003	0	714,144	714,144
G-DEPX		Depreciation Expense-Underground Storage	0	939,533	939,533	0	649,217	649,217	0	290,316	290,316
G-AMTX		Amortization Expense-Underground Storage	0	94	94	0	65	65	0	29	29
G-OTX		Taxes Other Than FIT	0	499,314	499,314	0	345,026	345,026	0	154,288	154,288

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,438,941	1,438,941	0	994,308	994,308	0	444,633	444,633
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,750,088	3,750,088	0	2,591,311	2,591,311	0	1,158,777	1,158,777

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Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	409,636	1,563,354	1,972,990	323,497	1,097,975	1,421,472	86,139	465,379	551,518
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,443,572	1,278,067	4,721,639	2,302,030	897,612	3,199,642	1,141,542	380,455	1,521,997
3	875000	Measuring & Reg Sta Exp-General	162,648	0	162,648	108,193	0	108,193	54,455	0	54,455
3	876000	Measuring & Reg Sta Exp-Industrial	13,917	0	13,917	12,240	0	12,240	1,677	0	1,677
3	877000	Measuring & Reg Sta Exp-City Gate	90,221	0	90,221	60,607	0	60,607	29,614	0	29,614
3	878000	Meter & House Regulator Expenses	490,001	0	490,001	323,892	0	323,892	166,109	0	166,109
3	879000	Customer Installation Expenses	2,006,826	90,025	2,096,851	1,409,088	63,226	1,472,314	597,738	26,799	624,537
3	880000	Other Expenses	1,990,670	754,425	2,745,095	1,570,280	529,848	2,100,128	420,390	224,577	644,967
3	881000	Rents	0	40,906	40,906	0	28,729	28,729	0	12,177	12,177
	MAINTENANCE										
3	885000	Supervision & Engineering	199,786	7,039	206,825	83,555	4,944	88,499	116,231	2,095	118,326
3	887000	Mains	1,139,238	172	1,139,410	849,856	121	849,977	289,382	51	289,433
3	889000	Measuring & Reg Sta Exp-General	206,532	13,747	220,279	145,021	9,655	154,676	61,511	4,092	65,603
3	890000	Measuring & Reg Sta Exp-Industrial	56,764	15,148	71,912	31,666	10,639	42,305	25,098	4,509	29,607
3	891000	Measuring & Reg Sta Exp-City Gate	74,074	17,972	92,046	40,307	12,622	52,929	33,767	5,350	39,117
3	892000	Services	1,344,754	0	1,344,754	1,055,239	0	1,055,239	289,515	0	289,515
3	893000	Meters & House Regulators	1,416,257	534,313	1,950,570	840,988	375,259	1,216,247	575,269	159,054	734,323
3	894000	Other Equipment	18,671	225,709	244,380	18,372	158,520	176,892	299	67,189	67,488
	TOTAL DISTRIBUTION OPERATING EXP		13,063,567	4,540,877	17,604,444	9,174,831	3,189,150	12,363,981	3,888,736	1,351,727	5,240,463
G-DEPX	Depreciation Expense-Distribution		17,593,872	61,656	17,655,528	11,898,551	41,841	11,940,392	5,695,321	19,815	5,715,136
G-OTX	Taxes Other Than FIT		17,022,890	0	17,022,890	13,903,982	0	13,903,982	3,118,908	0	3,118,908
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		34,616,762	61,656	34,678,418	25,802,533	41,841	25,844,374	8,814,229	19,815	8,834,044
	TOTAL DISTRIBUTION EXPENSES		47,680,329	4,602,533	52,282,862	34,977,364	3,230,991	38,208,355	12,702,965	1,371,542	14,074,507

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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	121,172	121,172	0	80,326	80,326	0	40,846	40,846
2	902000	Meter Reading Expenses	1,869,957	94,593	1,964,550	1,764,408	62,707	1,827,115	105,549	31,886	137,435
2	903XXX	Customer Records & Collection Expenses	1,466,911	4,895,337	6,362,248	1,048,898	3,245,168	4,294,066	418,013	1,650,169	2,068,182
2	904000	Uncollectible Accounts	(80,745)	1,197,657	1,116,912	(2,238)	793,939	791,701	(78,507)	403,718	325,211
2	905000	Misc Customer Accounts	0	154,406	154,406	0	102,357	102,357	0	52,049	52,049
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,256,123	6,463,165	9,719,288	2,811,068	4,284,497	7,095,565	445,055	2,178,668	2,623,723
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,641,885	152,131	9,794,016	8,180,482	100,849	8,281,331	1,461,403	51,282	1,512,685
2	909000	Advertising	16,212	830,603	846,815	16,125	550,615	566,740	87	279,988	280,075
2	910000	Misc Customer Service & Info Exp	0	247,252	247,252	0	163,906	163,906	0	83,346	83,346
TOTAL CUSTOMER SERVICE & INFO EXP			9,658,097	1,229,986	10,888,083	8,196,607	815,370	9,011,977	1,461,490	414,616	1,876,106
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

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Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	163,172	9,255,998	9,419,170	114,863	6,689,495	6,804,358	48,309	2,566,503	2,614,812
4	921000	Office Supplies & Expenses	1,935	1,347,796	1,349,731	1,871	974,079	975,950	64	373,717	373,781
4	922000	Admin. Expenses Transferred - Credit	0	(20,320)	(20,320)	0	(14,686)	(14,686)	0	(5,634)	(5,634)
4	923000	Outside Services Employed	65,851	2,678,383	2,744,234	65,587	1,935,721	2,001,308	264	742,662	742,926
4	924000	Property Insurance Premium	0	317,132	317,132	0	229,198	229,198	0	87,934	87,934
4	925XXX	Injuries and Damages	603	866,100	866,703	302	625,948	626,250	301	240,152	240,453
4	926XXX	Employee Pensions and Benefits	1,580	531,935	533,515	1,580	384,440	386,020	0	147,495	147,495
4	928000	Regulatory Commission Expenses	707,094	317,440	1,024,534	503,359	229,420	732,779	203,735	88,020	291,755
4	930000	Miscellaneous General Expenses	40,886	1,137,381	1,178,267	26,296	822,008	848,304	14,590	315,373	329,963
4	931000	Rents	7,440	86,471	93,911	7,440	62,494	69,934	0	23,977	23,977
4	935000	Maintenance of General Plant	401,838	3,086,186	3,488,024	305,070	2,230,448	2,535,518	96,768	855,738	952,506
TOTAL ADMIN & GEN OPERATING EXP			1,390,399	19,604,502	20,994,901	1,026,368	14,168,565	15,194,933	364,031	5,435,937	5,799,968
G-DEPX	Depreciation Expense-General Plant		905,749	5,076,769	5,982,518	802,329	3,669,082	4,471,411	103,420	1,407,687	1,511,107
G-AMTX	Amortization Expense - General Plant - 303000		39,804	139,285	179,089	24,862	100,664	125,526	14,942	38,621	53,563
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		384,710	5,686,859	6,071,569	382,869	4,110,007	4,492,876	1,841	1,576,852	1,578,693
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	(2,101,279)	0	(2,101,279)	(2,101,279)	0	(2,101,279)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	535,565	0	535,565	535,565	0	535,565	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	4,833	3,572	8,405	4,761	2,480	7,241	72	1,092	1,164
99	407319	AFUDC Equity DFIT Deferral	426,014	0	426,014	287,849	0	287,849	138,165	0	138,165
99	407332	Existing Meters/ERTs Excess Depreciation Deferr	2,716	0	2,716	2,716	0	2,716	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	(482,663)	0	(482,663)	(328,130)	0	(328,130)	(154,533)	0	(154,533)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Deferral - AMI	(1,106,476)	0	(1,106,476)	(1,106,476)	0	(1,106,476)	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			(1,222,891)	10,906,485	9,683,594	(1,494,934)	7,882,233	6,387,299	272,043	3,024,252	3,296,295
TOTAL ADMIN & GENERAL EXPENSES			167,508	30,510,987	30,678,495	(468,566)	22,050,798	21,582,232	636,074	8,460,189	9,096,263
TOTAL EXPENSES BEFORE FIT			206,138,960	47,839,496	253,978,456	143,978,296	33,842,316	177,820,612	62,160,664	13,997,180	76,157,844
NET OPERATING INCOME (LOSS) BEFORE FIT					45,565,796			28,410,900			17,154,896

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	FEDERAL INCOME TAX			(2,484,538)			(2,814,695)			330,157
G-FIT	DEFERRED FEDERAL INCOME TAX			7,304,520			5,072,638			2,231,882
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(19,098)			(14,136)			(4,962)
	GAS NET OPERATING INCOME (LOSS)			40,764,912			26,167,093			14,597,819

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.100%		30.900%			
G-ALL 2	Number of Customers - AMA		100.000%		66.291%		33.709%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.232%		29.768%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.272%		27.728%			
G-ALL 10	Actual Annual Throughput		100.000%		67.773%		32.227%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	53,057	379,567	432,624	53,057	274,321	327,378	0	105,246	105,246
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,008,888	0	3,008,888	1,491,113	0	1,491,113
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	(2,400,485)	0	(2,400,485)	(1,748,443)	0	(1,748,443)	(652,042)	0	(652,042)
4	495329	Amortization Res Decoupling Deferral	768,158	0	768,158	810,002	0	810,002	(41,844)	0	(41,844)
4	495338	Non-Res Decoupling Deferred Rev	(153,646)	0	(153,646)	113,725	0	113,725	(267,371)	0	(267,371)
4	495339	Amortization Non-Res Decoupling	(955,299)	0	(955,299)	(962,452)	0	(962,452)	7,153	0	7,153
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	1,811,786	379,567	2,191,353	1,274,777	274,321	1,549,098	537,009	105,246	642,255

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	130,669,388	0	130,669,388	88,666,046	0	88,666,046	42,003,342	0	42,003,342
1	804001	Pipeline Demand Costs	25,896,951	0	25,896,951	17,888,823	0	17,888,823	8,008,128	0	8,008,128
1	804002	Transport Variable Charges	801,288	0	801,288	553,620	0	553,620	247,668	0	247,668
6	804010	Gas Costs - Fixed Hedge	9,660	0	9,660	6,224	0	6,224	3,436	0	3,436
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	327,608	0	327,608	219,993	0	219,993	107,615	0	107,615
6	804018	Merchandise Processing Fee	110,309	0	110,309	73,434	0	73,434	36,875	0	36,875
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	8,210,473	0	8,210,473	5,479,556	0	5,479,556	2,730,917	0	2,730,917
6	804700	Gas Costs - Offsystem Bookout	441,497	0	441,497	300,107	0	300,107	141,390	0	141,390
6	804711	Gas Costs - Offsystem Bookout Offset	(441,497)	0	(441,497)	(300,107)	0	(300,107)	(141,390)	0	(141,390)
6	804730	Gas Costs - Intracompany LDC Gas	14,331,011	0	14,331,011	9,725,476	0	9,725,476	4,605,535	0	4,605,535
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(25,078,798)	0	(25,078,798)	(16,544,517)	0	(16,544,517)	(8,534,281)	0	(8,534,281)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(3,088,973)	0	(3,088,973)	(3,250,950)	0	(3,250,950)	161,977	0	161,977
		TOTAL PURCHASED GAS COSTS	152,188,917	0	152,188,917	102,817,705	0	102,817,705	49,371,212	0	49,371,212

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.862%	32.138%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	295,717	152,131	447,848	238,341	100,849	339,190	57,376	51,282	108,658
99	908600	Public Purpose Tariff Rider Expense Offset	9,173,707	0	9,173,707	7,765,898	0	7,765,898	1,407,809	0	1,407,809
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	56,187	0	56,187	59,969	0	59,969	(3,782)	0	(3,782)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,641,885	152,131	9,794,016	8,180,482	100,849	8,281,331	1,461,403	51,282	1,512,685

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.291%	33.709%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended March 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.88%	52.88%
2	Cost of Debt		5.388%	5.355%
	Total Cost of Debt		2.849%	2.832%
	Total Weighted Cost		2.849%	2.832%
G-APL	Net Rate Base	521,515,723	363,489,655	158,026,068
	Interest Deduction for FIT Calculation	14,831,118	10,355,820	4,475,298
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended March 31, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	299,544,252	206,231,512	93,312,740
G-OPS	Operating & Maintenance Expense	208,177,503	144,594,631	63,582,872
G-OPS	Book Deprec/Amort and Reg Amortizations	28,278,749	18,976,973	9,301,776
G-OTX	Taxes Other than FIT	17,522,204	14,249,008	3,273,196
	Net Operating Income Before FIT	45,565,796	28,410,900	17,154,896
G-INT	Less: Interest Expense	14,831,118	10,355,820	4,475,298
G-OTX	Less: Idaho ITC Deferral & Amortization	298,751	0	298,751
G-SCM	Schedule M Adjustments	(42,864,561)	(31,458,388)	(11,406,173)
	Taxable Net Operating Income	(11,831,132)	(13,403,308)	1,572,176
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,484,538)	(2,814,695)	330,157
G-DTE	Deferred FIT	7,304,520	5,072,638	2,231,882
99	411400 Amortized Investment Tax Credit	(19,098)	(14,136)	(4,962)
	Total FIT/Deferred FIT & ITC	4,800,884	2,243,807	2,557,077
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended March 31, 2019
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	18,924,134	11,904,195	30,828,329	13,108,611	8,570,876	21,679,487	5,815,523	3,333,319	9,148,842
12	997001	Contributions In Aid of Construction	0	1,247,020	1,247,020	0	865,881	865,881	0	381,139	381,139
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	355,349	355,349	0	256,818	256,818	0	98,531	98,531
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997010	Deferred Gas Credit and Refunds	(27,046,708)	0	(27,046,708)	(19,798,879)	0	(19,798,879)	(7,247,829)	0	(7,247,829)
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	235,758	235,758	0	163,701	163,701	0	72,057	72,057
4	997018	DSM Tariff Rider	325,639	0	325,639	235,160	0	235,160	90,479	0	90,479
4	997020	FAS87 Current Pension Accrual	0	(127,647)	(127,647)	0	(92,253)	(92,253)	0	(35,394)	(35,394)
2	997027	Customer Uncollectibles	0	50,594	50,594	0	33,539	33,539	0	17,055	17,055
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	2,744,684	0	2,744,684	1,790,581	0	1,790,581	954,103	0	954,103
12	997032	Interest Rate Swaps	0	(4,862,695)	(4,862,695)	0	(3,376,461)	(3,376,461)	0	(1,486,234)	(1,486,234)
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	2,148,522	2,148,522	0	1,491,848	1,491,848	0	656,674	656,674
11	997049	Tax Depreciation	0	(34,764,525)	(34,764,525)	0	(24,132,490)	(24,132,490)	0	(10,632,035)	(10,632,035)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(131,140)	0	(131,140)	(127,358)	0	(127,358)	(3,782)	0	(3,782)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	3,244,108	3,244,108	0	2,251,962	2,251,962	0	992,146	992,146
4	997081	Deferred Compensation	0	(59,482)	(59,482)	0	(42,989)	(42,989)	0	(16,493)	(16,493)
4	997082	Meal Disallowances	0	151,713	151,713	0	109,646	109,646	0	42,067	42,067
4	997083	Paid Time Off	0	61,165	61,165	0	44,205	44,205	0	16,960	16,960
2	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	365,009	0	365,009	365,009	0	365,009	0	0	0
12	997101	Repairs 481 (a)	0	(7,550,943)	(7,550,943)	0	(5,243,073)	(5,243,073)	0	(2,307,870)	(2,307,870)
12	997102	Amort Idaho Earnings Test (254229)	(65,272)	0	(65,272)	0	0	0	(65,272)	0	(65,272)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(2,366,148)	0	(2,366,148)	(2,366,148)	0	(2,366,148)	0	0	0
99	997107	MDM System	(1,103,761)	0	(1,103,761)	(1,103,761)	0	(1,103,761)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	1,749,027	(5,146,125)	(3,397,098)	1,834,054	(3,411,418)	(1,577,364)	(85,027)	(1,734,707)	(1,819,734)
99	997109	Tax Reform Amortization	(1,934,510)	0	(1,934,510)	(1,925,825)	0	(1,925,825)	(8,685)	0	(8,685)
99	997110	FISERVE	(482,353)	0	(482,353)	(327,918)	0	(327,918)	(154,435)	0	(154,435)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(171,168)	(171,168)	0	(75,344)	(75,344)
12	997112	AFUDC Equity Tax Flow Through	0	(771,333)	(771,333)	0	(535,583)	(535,583)	0	(235,750)	(235,750)
12	997113	AFUDC Equity CWIP	0	(282,971)	(282,971)	0	(196,484)	(196,484)	0	(86,487)	(86,487)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,320)	(16,320)	0	(7,183)	(7,183)
12	997115	AFUDC Equity DFIR Deferral	426,014	0	426,014	287,849	0	287,849	138,165	0	138,165
		TOTAL SCHEDULE M ADJUSTMENTS	(4,818,382)	(34,437,312)	(42,864,561)	(8,028,625)	(23,429,763)	(31,458,388)	(398,624)	(11,007,549)	(11,406,173)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers - AMA	100.000%	66.291%	33.709%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.862%	32.138%
G-ALL	11	Book Depreciation	100.000%	69.417%	30.583%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.436%	30.564%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended March 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	2,066,900	1,435,173	631,727
99	410100	Deferred Federal Income Tax Exp	5,171,294	3,583,788	1,587,506
		SUBTOTAL	7,238,194	5,018,961	2,219,233
12	411100	Deferred Federal Income Tax Expense - Allocated	38,787	26,932	11,855
99	411100	Deferred Federal Income Tax Exp	27,539	26,745	794
		SUBTOTAL	66,326	53,677	12,649
		Total Deferred Federal Income Tax Expense	7,304,520	5,072,638	2,231,882

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.436%	30.564%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	499,314	499,314	0	345,026	345,026	0	154,288	154,288
		TOTAL UNDERGROUND STORAGE TAX	0	499,314	499,314	0	345,026	345,026	0	154,288	154,288
		DISTRIBUTION									
99	408110	State Excise Tax	5,367,716	0	5,367,716	5,367,716	0	5,367,716	0	0	0
99	408120	Municipal Occupation & License Tax	6,097,813	0	6,097,813	5,008,110	0	5,008,110	1,089,703	0	1,089,703
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	5,300,079	0	5,300,079	3,528,156	0	3,528,156	1,771,923	0	1,771,923
99	409100	State Income Tax	(41,469)	0	(41,469)	0	0	0	(41,469)	0	(41,469)
99	411410	State Income Tax-ITC Deferred	311,429	0	311,429	0	0	0	311,429	0	311,429
99	411420	State Income Tax-ITC Amortization	(12,678)	0	(12,678)	0	0	0	(12,678)	0	(12,678)
		TOTAL DISTRIBUTION TAX	17,022,890	0	17,022,890	13,903,982	0	13,903,982	3,118,908	0	3,118,908
		TOTAL TAXES OTHER THAN FIT	17,022,890	499,314	17,522,204	13,903,982	345,026	14,249,008	3,118,908	154,288	3,273,196

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended March 31, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,099,909	3,902,108	1,022,594	1,517,646	2,540,240	779,605	582,263	1,361,868
4	3031XX	Misc Intangible IT Plant (3031XX)	1,919,327	46,402,199	48,321,526	1,907,553	33,535,798	35,443,351	11,774	12,866,401	12,878,175
TOTAL INTANGIBLE PLANT			3,721,526	48,502,108	52,223,634	2,930,147	35,053,444	37,983,591	791,379	13,448,664	14,240,043
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	2,632,017	2,632,017	0	1,818,724	1,818,724	0	813,293	813,293
1	352XXX	Wells	0	19,332,806	19,332,806	0	13,358,969	13,358,969	0	5,973,837	5,973,837
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	12,755,532	12,755,532	0	8,814,073	8,814,073	0	3,941,459	3,941,459
1	355000	Measuring & Regulating Equipment	0	1,426,287	1,426,287	0	985,564	985,564	0	440,723	440,723
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,711,058	2,711,058	0	1,873,341	1,873,341	0	837,717	837,717
TOTAL UNDERGROUND STORAGE PLANT			0	41,585,383	41,585,383	0	28,761,279	28,761,279	0	12,824,104	12,824,104
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	351,751	0	351,751	244,717	0	244,717	107,034	0	107,034
6	375000	Structures & Improvements	1,110,368	0	1,110,368	708,734	0	708,734	401,634	0	401,634
6	376000	Mains	349,967,026	2,515,996	352,483,022	230,895,470	1,707,405	232,602,875	119,071,556	808,591	119,880,147
6	378000	Measuring & Reg Station Equip-General	6,163,137	47,663	6,210,800	3,855,092	32,345	3,887,437	2,308,045	15,318	2,323,363
6	379000	Measuring & Reg Station Equip-City Gate	6,439,075	0	6,439,075	2,008,946	0	2,008,946	4,430,129	0	4,430,129
6	380000	Services	252,047,578	0	252,047,578	173,551,707	0	173,551,707	78,495,871	0	78,495,871
6	381XXX	Meters	83,106,822	0	83,106,822	57,439,698	0	57,439,698	25,667,124	0	25,667,124
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	3,553,286	0	3,553,286	2,688,946	0	2,688,946	864,340	0	864,340
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			702,827,638	2,563,659	705,391,297	471,457,235	1,739,750	473,196,985	231,370,403	823,909	232,194,312
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,056,997	2,136,155	5,193,152	2,960,252	1,543,842	4,504,094	96,745	592,313	689,058
4	390XXX	Structures & Improvements	15,540,318	24,509,443	40,049,761	13,871,139	17,713,465	31,584,604	1,669,179	6,795,978	8,465,157
4	391XXX	Office Furniture & Equipment	1,034,617	15,779,498	16,814,115	1,017,042	11,404,159	12,421,201	17,575	4,375,339	4,392,914
4	392XXX	Transportation Equipment	12,333,742	3,878,587	16,212,329	9,607,981	2,803,132	12,411,113	2,725,761	1,075,455	3,801,216
4	393000	Stores Equipment	204,524	966,203	1,170,727	158,749	698,294	857,043	45,775	267,909	313,684
4	394000	Tools, Shop & Garage Equipment	2,352,492	6,371,155	8,723,647	1,843,233	4,604,561	6,447,794	509,259	1,766,594	2,275,853

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	13,195	485,909	499,104	13,195	351,176	364,371	0	134,733	134,733
4	396XXX	Power Operated Equipment	3,394,233	1,061,080	4,455,313	2,456,005	766,864	3,222,869	938,228	294,216	1,232,444
4	397XXX	Communications Equipment	2,958,078	14,069,194	17,027,272	1,639,093	10,168,088	11,807,181	1,318,985	3,901,106	5,220,091
4	398000	Miscellaneous Equipment	2,035	100,321	102,356	138	72,504	72,642	1,897	27,817	29,714
		TOTAL GENERAL PLANT	40,890,231	69,357,545	110,247,776	33,566,827	50,126,085	83,692,912	7,323,404	19,231,460	26,554,864
		TOTAL PLANT IN SERVICE	747,439,395	162,008,695	909,448,090	507,954,209	115,680,558	623,634,767	239,485,186	46,328,137	285,813,323
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,108,765)	(16,108,765)	0	(11,131,157)	(11,131,157)	0	(4,977,608)	(4,977,608)
G-ADEP		Distribution Plant	(223,299,250)	(1,780,001)	(225,079,251)	(146,093,895)	(1,207,944)	(147,301,839)	(77,205,355)	(572,057)	(77,777,412)
G-ADEP		General Plant	(11,590,458)	(21,122,574)	(32,713,032)	(8,224,086)	(15,265,707)	(23,489,793)	(3,366,372)	(5,856,867)	(9,223,239)
		TOTAL ACCUMULATED DEPRECIATION	(234,889,708)	(39,011,340)	(273,901,048)	(154,317,981)	(27,604,808)	(181,922,789)	(80,571,727)	(11,406,532)	(91,978,259)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(307,532)	(632,951)	(940,483)	(209,937)	(457,446)	(667,383)	(97,595)	(175,505)	(273,100)
G-AAMT		Misc IT Intangible Plant - 3031XX	(107,770)	(13,295,753)	(13,403,523)	(99,338)	(9,609,107)	(9,708,445)	(8,432)	(3,686,646)	(3,695,078)
G-AAMT		Underground Storage	0	(110,298)	(110,298)	0	(76,216)	(76,216)	0	(34,082)	(34,082)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(415,302)	(14,039,002)	(14,454,304)	(309,275)	(10,142,769)	(10,452,044)	(106,027)	(3,896,233)	(4,002,260)
		TOTAL ACCUMULATED DEPR/AMORT	(235,305,010)	(53,050,342)	(288,355,352)	(154,627,256)	(37,747,577)	(192,374,833)	(80,677,754)	(15,302,765)	(95,980,519)
		NET GAS UTILITY PLANT before DFIT	512,134,385	108,958,353	621,092,738	353,326,953	77,932,981	431,259,934	158,807,432	31,025,372	189,832,804
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,590,443)	(109,590,443)	0	(76,095,220)	(76,095,220)	0	(33,495,223)	(33,495,223)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,161,233)	(18,161,233)	0	(13,120,733)	(13,120,733)	0	(5,040,500)	(5,040,500)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(65,714)	(65,714)	0	(47,493)	(47,493)	0	(18,221)	(18,221)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(51,076)	(51,076)	0	(36,914)	(36,914)	0	(14,162)	(14,162)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(398,979)	(398,979)	0	(277,035)	(277,035)	0	(121,944)	(121,944)
		TOTAL ACCUMULATED DFIT	0	(128,267,445)	(128,267,445)	0	(89,577,395)	(89,577,395)	0	(38,690,050)	(38,690,050)
		NET GAS UTILITY PLANT	512,134,385	(19,309,092)	492,825,293	353,326,953	(11,644,414)	341,682,539	158,807,432	(7,664,678)	151,142,754

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%	67.862%	32.138%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.436%	30.564%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	512,134,385	(19,309,092)	492,825,293	353,326,953	(11,644,414)	341,682,539	158,807,432	(7,664,678)	151,142,754
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	54,626	16,256	70,882	50,097	11,741	61,838	4,529	4,515	9,044
4	182318 Accumulated Amortization - AFUDC	(1,406)	(1,040)	(2,446)	(1,385)	(751)	(2,136)	(21)	(289)	(310)
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	6,493,145	6,493,145	0	4,486,763	4,486,763	0	2,006,382	2,006,382
4	252000 Customer Advances	(3,200)	(15)	(3,215)	0	(11)	(11)	(3,200)	(4)	(3,204)
99	235199 Customer Deposits	(562,382)	0	(562,382)	(562,382)	0	(562,382)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	(449,952)	0	(449,952)	(376,440)	0	(376,440)	(73,512)	0	(73,512)
99	182302 WA Excess Nat Gas Line Extension	9,146,886	0	9,146,886	9,146,886	0	9,146,886	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,920,846)	0	(1,920,846)	(1,920,846)	0	(1,920,846)	0	0	0
C-WKC	Working Capital	10,187,294	0	10,187,294	7,013,279	0	7,013,279	3,174,015	0	3,174,015
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,451,020	12,239,410	28,690,430	13,349,209	8,457,907	21,807,116	3,101,811	3,781,503	6,883,314
	NET RATE BASE	528,585,405	(7,069,682)	521,515,723	366,676,162	(3,186,507)	363,489,655	161,909,243	(3,883,175)	158,026,068

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	8,294,432	8,294,432											
	Hydro (ED-AN)	12,198,969	12,198,969											
	Other (ED-AN)	9,806,657	9,806,657											
Total Electric Production		30,300,058	30,300,058											
Electric Transmission														
	ED-AN	13,046,531	13,046,531											
Total Electric Transmission		13,046,531	13,046,531											
Electric Distribution														
	ED-AN	60,186	60,186											
	ED-ID	17,913,643	17,913,643											
	ED-WA	32,736,543	32,736,543											
Total Electric Distribution		50,710,372	50,710,372											
Gas Underground Storage														
1	GD-AN	939,533	939,533			939,533	939,533		649,217	649,217		290,316	290,316	
	GD-OR	143,319		143,319										
Total Gas Underground Storage		1,082,852	939,533	143,319		939,533	939,533		649,217	649,217		290,316	290,316	
Gas Distribution														
6	GD-AN	61,656	61,656			61,656	61,656		41,841	41,841		19,815	19,815	
	GD-ID	5,695,321	5,695,321		5,695,321	5,695,321	5,695,321				5,695,321		5,695,321	
	GD-WA	11,898,551	11,898,551		11,898,551	11,898,551	11,898,551	11,898,551		11,898,551				
	GD-OR	7,935,574		7,935,574										
Total Gas Distribution		25,591,102	17,655,528	7,935,574		17,593,872	61,656	17,655,528	11,898,551	41,841	11,940,392	5,695,321	19,815	5,715,136
General Plant														
	ED-AN	2,226,145	2,226,145											
	ED-ID	256,660	256,660											
	ED-WA	538,104	538,104											
7,4	CD-AA	22,240,259	15,696,730	4,562,144	1,981,385		4,562,144	4,562,144		3,297,153	3,297,153		1,264,991	1,264,991
9,4	CD-AN	1,022,198	796,016	226,182		226,182	226,182		163,466	163,466		62,716	62,716	
9	CD-ID	352,094	274,186	77,908		77,908	77,908				77,908		77,908	
9	CD-WA	910,653	709,153	201,500		201,500	201,500	201,500		201,500				
8,4	GD-AA	369,421		257,767	111,654		257,767	257,767		186,293	186,293		71,474	71,474
4	GD-AN	30,676		30,676			30,676	30,676		22,170	22,170		8,506	8,506
	GD-ID	25,512		25,512		25,512	25,512				25,512		25,512	
	GD-WA	600,829		600,829		600,829	600,829	600,829		600,829				
	GD-OR	191,231		191,231										
Total General Plant		28,763,782	20,496,994	5,982,518	2,284,270	905,749	5,076,769	5,982,518	802,329	3,669,082	4,471,411	103,420	1,407,687	1,511,107
Total Depreciation Expense		149,494,697	114,553,955	24,577,579	10,363,163	18,499,621	6,077,958	24,577,579	12,700,880	4,360,140	17,061,020	5,798,741	1,717,818	7,516,559

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	67.862%	32.138%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended March 31, 2019
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

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	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,672	234,672												
Total Production/Transmission		1,153,072	1,153,072												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		30,019	30,019												
General Plant - 303000															
7,4	CD-AA	668,509	471,820	137,132	59,557		137,132	137,132		99,108	99,108		38,024	38,024	
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		726,110	479,396	179,089	67,625		39,804	139,285	179,089	24,862	100,664	125,526	14,942	38,621	53,563
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	27,244,061	19,228,314	5,588,574	2,427,173		5,588,574	5,588,574		4,038,974	4,038,974		1,549,600	1,549,600	
9,4	CD-AN	28,478	22,177	6,301			6,301	6,301		4,554	4,554		1,747	1,747	
9,4	CD-ID	8,319	6,478	1,841			1,841	1,841				1,841		1,841	
9,4	CD-WA	1,730,325	1,347,456	382,869			382,869	382,869	382,869		382,869			0	
	ED-AN	2,332,339	2,332,339												
	ED-ID	0	0												
	ED-WA	513,286	513,286												
8,4	GD-AA	131,828		91,984	39,844		91,984	91,984		66,479	66,479		25,505	25,505	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		31,988,636	23,450,050	6,071,569	2,467,017		384,710	5,686,859	6,071,569	382,869	4,110,007	4,492,876	1,841	1,576,852	1,578,693
Gas Underground Storage															
1	GD-AN	94		94			94	94		65	65		29	29	
Total Gas Underground Storage		94		94			94	94		65	65		29	29	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	48,008	48,008												
	GD-OR	0			0										
Total General Plant- 390200, 396200		48,008	48,008	0	0		0	0		0	0		0	0	
Total Amortization Expense		33,945,939	25,160,545	6,250,752	2,534,642		424,514	5,826,238	6,250,752	407,731	4,210,736	4,618,467	16,783	1,615,502	1,632,285

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-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(303,897,576)	(303,897,576)										
	Hydro (ED-AN)	(133,966,440)	(133,966,440)										
	Other (ED-AN)	(126,158,376)	(126,158,376)										
Total Electric Production		(564,022,392)	(564,022,392)										
Electric Transmission													
	ED-AN	(216,296,129)	(216,296,129)										
Total Electric Transmission		(216,296,129)	(216,296,129)										
Electric Distribution													
	ED-AN	(170,014)	(170,014)										
	ED-ID	(214,052,687)	(214,052,687)										
	ED-WA	(342,865,884)	(342,865,884)										
Total Electric Distribution		(557,088,585)	(557,088,585)										
Gas Underground Storage													
1	GD-AN	(16,108,765)	(16,108,765)		(16,108,765)	(16,108,765)		(11,131,157)	(11,131,157)		(4,977,608)	(4,977,608)	
	GD-OR	(1,123,790)		(1,123,790)									
Total Gas Underground Storage		(17,232,555)	(16,108,765)	(1,123,790)	(16,108,765)	(16,108,765)		(11,131,157)	(11,131,157)		(4,977,608)	(4,977,608)	
Gas Distribution													
6	GD-AN	(1,780,001)	(1,780,001)		(1,780,001)	(1,780,001)		(1,207,944)	(1,207,944)		(572,057)	(572,057)	
	GD-ID	(77,205,355)	(77,205,355)		(77,205,355)	(77,205,355)				(77,205,355)			(77,205,355)
	GD-WA	(146,093,895)	(146,093,895)		(146,093,895)	(146,093,895)	(146,093,895)		(146,093,895)				
	GD-OR	(110,616,223)		(110,616,223)									
Total Gas Distribution		(335,695,474)	(225,079,251)	(110,616,223)	(223,299,250)	(1,780,001)	(225,079,251)	(146,093,895)	(1,207,944)	(147,301,839)	(77,205,355)	(572,057)	(77,777,412)
General Plant													
	ED-AN	(47,469,421)	(47,469,421)										
	ED-ID	(10,688,004)	(10,688,004)										
	ED-WA	(20,508,206)	(20,508,206)										
7,4	CD-AA	(66,065,875)	(46,627,973)	(13,552,093)	(13,552,093)	(13,552,093)		(9,794,369)	(9,794,369)		(3,757,724)	(3,757,724)	
9,4	CD-AN	(13,189,217)	(10,270,839)	(2,918,378)	(2,918,378)	(2,918,378)		(2,109,170)	(2,109,170)		(809,208)	(809,208)	
9	CD-ID	(6,194,155)	(4,823,574)	(1,370,581)	(1,370,581)	(1,370,581)				(1,370,581)			(1,370,581)
9	CD-WA	(4,539,932)	(3,535,381)	(1,004,551)	(1,004,551)	(1,004,551)	(1,004,551)		(1,004,551)				
8,4	GD-AA	(2,289,937)	(1,597,826)	(692,111)	(1,597,826)	(1,597,826)		(1,154,781)	(1,154,781)		(443,045)	(443,045)	
4	GD-AN	(3,054,277)	(3,054,277)		(3,054,277)	(3,054,277)		(2,207,387)	(2,207,387)		(846,890)	(846,890)	
	GD-ID	(1,995,791)	(1,995,791)		(1,995,791)	(1,995,791)				(1,995,791)			(1,995,791)
	GD-WA	(7,219,535)	(7,219,535)		(7,219,535)	(7,219,535)	(7,219,535)		(7,219,535)				
	GD-OR	(4,613,194)		(4,613,194)									
Total General Plant		(187,827,544)	(143,923,398)	(32,713,032)	(11,590,458)	(21,122,574)	(32,713,032)	(8,224,086)	(15,265,707)	(23,489,793)	(3,366,372)	(5,856,867)	(9,223,239)
Total Accumulated Depreciation		(1,878,162,679)	(1,481,330,504)	(273,901,048)	(234,889,708)	(39,011,340)	(273,901,048)	(154,317,981)	(27,604,808)	(181,922,789)	(80,571,727)	(11,406,532)	(91,978,259)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 5/7/2019 1:46 PM

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

AVISTA UTILITIES

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	67.862%	32.138%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(11,748,555)	(11,748,555)											
Misc Intangible Plt (303000)	ED-AN	(1,790,294)	(1,790,294)											
Total Production/Transmission		(13,538,849)	(13,538,849)											
Distribution														
Franchises (302000)	ED-WA	(211,656)	(211,656)											
Misc Intangible Plt (303000)	ED-WA	(41,207)	(41,207)											
Total Distribution		(252,863)	(252,863)											
General Plant - 303000														
7,4	CD-AA	(2,973,351)	(2,098,531)	(609,924)	(264,896)		(609,924)	(609,924)		(440,804)	(440,804)		(169,120)	(169,120)
9,4	CD-AN	(104,065)	(81,038)	(23,027)			(23,027)	(23,027)		(16,642)	(16,642)		(6,385)	(6,385)
	GD-ID	(97,595)		(97,595)			(97,595)	(97,595)					(97,595)	(97,595)
	GD-WA	(209,937)		(209,937)			(209,937)	(209,937)		(209,937)	(209,937)			
	GD-OR	(94,738)			(94,738)									
Total General Plant - 303000		(3,479,686)	(2,179,569)	(940,483)	(359,634)		(307,532)	(632,951)	(940,483)	(209,937)	(457,446)	(667,383)	(97,595)	(175,505)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(63,148,936)	(44,569,256)	(12,953,741)	(5,625,939)		(12,953,741)	(12,953,741)		(9,361,928)	(9,361,928)		(3,591,813)	(3,591,813)
9,4	CD-AN	(31,142)	(24,251)	(6,891)			(6,891)	(6,891)		(4,980)	(4,980)		(1,911)	(1,911)
9	CD-ID	(38,106)	(29,674)	(8,432)			(8,432)	(8,432)					(8,432)	(8,432)
9	CD-WA	(448,946)	(349,608)	(99,338)			(99,338)	(99,338)		(99,338)	(99,338)		0	0
	ED-AN	(3,499,243)	(3,499,243)											
	ED-ID	0	0											
	ED-WA	(2,454,356)	(2,454,356)											
8,4	GD-AA	(480,281)		(335,121)	(145,160)		(335,121)	(335,121)		(242,199)	(242,199)		(92,922)	(92,922)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(70,101,010)	(50,926,388)	(13,403,523)	(5,771,099)		(107,770)	(13,295,753)	(13,403,523)	(99,338)	(9,609,107)	(9,708,445)	(8,432)	(3,686,646)
Gas Underground Storage														
1	GD-AN	(110,298)		(110,298)			(110,298)	(110,298)		(76,216)	(76,216)		(34,082)	(34,082)
Total Gas Underground Storage		(110,298)		(110,298)			(110,298)	(110,298)		(76,216)	(76,216)		(34,082)	(34,082)
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	0			
4	ED-AN	(132,948)	(132,948)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(132,948)	(132,948)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(87,615,654)	(67,030,617)	(14,454,304)	(6,130,733)		(415,302)	(14,039,002)	(14,454,304)	(309,275)	(10,142,769)	(10,452,044)	(106,027)	(3,896,233)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended March 31, 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-12A
For Twelve Months Ended March 31, 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	485,221	100,168	362,279	22,774	485,221	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,757,295	0	0	0	0	2,757,295	0	0	2,757,295	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9		CD-WA / ID / AN	1,796,745	714,277	340,480	344,422	1,399,179	202,956	96,745	97,865	397,566	0	0	0
		TOTAL ACCOUNT	15,824,386	814,445	702,759	7,380,236	8,897,440	2,960,251	96,745	2,136,156	5,193,152	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,281,877	1,109,377	2,530,774	4,641,726	8,281,877	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,019,595	0	0	0	0	12,019,595	0	0	12,019,595	0	0	0
99		GD-OR / AS	3,726,961	0	0	0	0	0	0	0	0	3,726,961	0	3,726,961
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	108,011,580	0	0	76,232,413	76,232,413	0	0	22,156,415	22,156,415	0	9,622,752	9,622,752
9		CD-WA / ID / AN	26,545,624	6,516,260	5,874,449	8,281,164	20,671,873	1,851,544	1,669,179	2,353,028	5,873,751	0	0	0
		TOTAL ACCOUNT	158,585,637	7,625,637	8,405,223	89,155,303	105,186,163	13,871,139	1,669,179	24,509,443	40,049,761	3,726,961	9,622,752	13,349,713
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,690,638	610,442	0	2,080,196	2,690,638	0	0	0	0	0	0	0
99		GD-WA / ID / AN	381,354	0	0	0	0	381,354	0	0	381,354	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	360,137	0	0	0	0	0	0	251,289	251,289	0	108,848	108,848
7		CD-AA	75,558,262	0	0	53,327,510	53,327,510	0	0	15,499,266	15,499,266	0	6,731,486	6,731,486
9		CD-WA / ID / AN	3,083,138	2,237,218	61,853	101,861	2,400,932	635,688	17,575	28,943	682,206	0	0	0
		TOTAL ACCOUNT	82,073,529	2,847,660	61,853	55,509,567	58,419,080	1,017,042	17,575	15,779,498	16,814,115	0	6,840,334	6,840,334
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	45,153,512	21,658,027	9,188,491	14,306,994	45,153,512	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,311,167	0	0	0	0	9,048,286	2,508,414	1,754,467	13,311,167	0	0	0
99		GD-OR / AS	3,810,091	0	0	0	0	0	0	0	0	3,810,091	0	3,810,091
8		GD-AA	25,100	0	0	0	0	0	0	17,514	17,514	0	7,586	7,586
7		CD-AA	7,199,308	0	0	5,081,128	5,081,128	0	0	1,476,794	1,476,794	0	641,386	641,386
9		CD-WA / ID / AN	6,358,082	1,969,770	764,925	2,216,534	4,951,229	559,695	217,347	629,811	1,406,853	0	0	0
		TOTAL ACCOUNT	75,857,260	23,627,797	9,953,416	21,604,656	55,185,869	9,607,981	2,725,761	3,878,586	16,212,328	3,810,091	648,972	4,459,063

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2019 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

***** ELECTRIC ***** ***** GAS NORTH ***** ***** OREGON GAS *****

Ref/Basis	Account	Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	394,760	8,486	11,651	374,623	394,760	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
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,892,520	248,430	161,101	3,400,422	3,809,953	70,589	45,775	966,203	1,082,567	0	0	0
		TOTAL ACCOUNT	5,400,082	256,916	172,752	3,775,045	4,204,713	158,749	45,775	966,203	1,170,727	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,263,513	751,222	227,673	4,284,618	5,263,513	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,508,821	0	0	0	0	1,839,958	294,243	374,620	2,508,821	0	0	0
99		GD-OR / AS	866,485	0	0	0	0	0	0	0	0	866,485	0	866,485
8		GD-AA	4,647,717	0	0	0	0	0	0	3,242,991	3,242,991	0	1,404,726	1,404,726
7		CD-AA	13,229,524	0	0	9,337,134	9,337,134	0	0	2,713,772	2,713,772	0	1,178,618	1,178,618
9		CD-WA / ID / AN	1,166,278	11,526	756,718	139,972	908,216	3,275	215,015	39,772	258,062	0	0	0
		TOTAL ACCOUNT	27,682,338	762,748	984,391	13,761,724	15,508,863	1,843,233	509,258	6,371,155	8,723,646	866,485	2,583,344	3,449,829
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,390,603	323,032	15,193	1,052,378	1,390,603	0	0	0	0	0	0	0
99		GD-WA / ID / AN	106,926	0	0	0	0	13,195	0	93,731	106,926	0	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	170,441	0	0	0	0	0	0	118,927	118,927	0	51,514	51,514
7		CD-AA	1,330,196	0	0	938,826	938,826	0	0	272,863	272,863	0	118,507	118,507
9		CD-WA / ID / AN	1,752	0	0	1,364	1,364	0	0	388	388	0	0	0
		TOTAL ACCOUNT	3,040,835	323,032	15,193	1,992,568	2,330,793	13,195	0	485,909	499,104	40,917	170,021	210,938

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2019 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,241,626	14,262,095	9,487,996	8,491,535	32,241,626	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	1,330,218	252,374	318,654	464,853	1,035,881	71,710	90,543	132,084	294,337	0	0	
		TOTAL ACCOUNT	38,196,726	14,514,469	9,806,650	9,329,378	33,650,497	2,456,005	938,228	1,061,080	4,455,313	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,583,657	12,369,170	7,116,810	46,097,677	65,583,657	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,235,553	0	0	0	0	754,409	481,144	0	1,235,553	0	0	
99		GD-OR / AS	1,203,385	0	0	0	0	0	0	0	0	1,203,385	0	
8		GD-AA	1,152,871	0	0	0	0	0	0	804,427	804,427	0	348,444	
7		CD-AA	53,999,828	0	0	38,111,998	38,111,998	0	0	11,076,985	11,076,985	0	4,810,845	
9		CD-WA / ID / AN	17,672,111	3,113,528	2,948,671	7,699,604	13,761,803	884,684	837,842	2,187,782	3,910,308	0	0	
		TOTAL ACCOUNT	140,847,405	15,482,698	10,065,481	91,909,279	117,457,458	1,639,093	1,318,986	14,069,194	17,027,273	1,203,385	5,159,289	6,362,674
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	160,388	0	6,846	153,542	160,388	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	489,062	0	0	345,170	345,170	0	0	100,321	100,321	0	43,571	
9		CD-WA / ID / AN	9,196	485	6,676	0	7,161	138	1,897	0	2,035	0	0	
		TOTAL ACCOUNT	661,013	485	13,522	498,712	512,719	138	1,897	100,321	102,356	2,367	43,571	45,938
		TOTAL GENERAL PLANT	548,283,052	66,255,887	40,181,240	295,030,309	401,467,436	33,566,826	7,323,404	69,357,545	110,247,775	10,567,226	26,000,615	36,567,841

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,741,372	319,716	0	10,421,656	10,741,372	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,027,637	0	0	7,077,306	7,077,306	0	0	2,056,969	2,056,969	0	893,362	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	23,191,389	319,716	0	17,650,081	17,969,797	1,022,594	779,605	2,099,908	3,902,107	426,123	893,362	1,319,485
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,455,146	2,805,124	0	11,650,022	14,455,146	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	667,991	0	0	0	0	0	0	466,097	466,097	0	201,894	
7		CD-AA	88,802,284	0	0	62,674,876	62,674,876	0	0	18,216,013	18,216,013	0	7,911,395	
9		CD-WA / ID / AN	203,486	0	41,438	117,023	158,461	0	11,774	33,251	45,025	0	0	
		TOTAL ACCOUNT	104,128,907	2,805,124	41,438	74,441,921	77,288,483	0	11,774	18,715,361	18,727,135	0	8,113,289	8,113,289
	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	2,091,943	0	0	1,476,452	1,476,452	0	0	429,120	429,120	0	186,371	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,091,943	0	0	1,476,452	1,476,452	0	0	429,120	429,120	0	186,371	186,371
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	1,719,495	0	0	1,213,585	1,213,585	0	0	352,720	352,720	0	153,190	153,190	0
9		CD-WA / ID / AN	8,620,930	6,713,377	0	0	6,713,377	1,907,553	0	0	1,907,553	0	0	0	0
		TOTAL ACCOUNT	10,340,425	6,713,377	0	1,213,585	7,926,962	1,907,553	0	352,720	2,260,273	0	153,190	153,190	0
		TOTAL	270,913,377	9,838,217	41,438	187,352,647	197,232,302	2,930,147	791,379	48,502,106	52,223,632	426,123	21,031,320	21,457,443	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-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(87,718,221)	(61,909,766)	(17,993,639)	(7,814,816)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(757,418)	(589,824)	(167,594)	0
7	282919 CD-AA	(320,354)	(226,100)	(65,714)	(28,540)
7	283750 CD-AA	(248,993)	(175,734)	(51,076)	(22,183)
	Total	(89,044,986)	(62,901,424)	(18,278,023)	(7,865,539)

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 WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended March 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,364,402	3,364,402	0	0	0	0	3,364,402
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	852	852	0	0	0	0	852
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,887)	(1,887)	0	0	0	0	(1,887)
7/4	154560 Supply Chain Invoice Price Variance	0	0	12	12	0	0	0	0	12
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,564,921	26,396,668	0	80,961,589	47,551,642	23,222,653	7,013,279	3,174,015	0
TOTAL		54,564,921	26,396,668	3,363,379	84,324,968	47,551,642	23,222,653	7,013,279	3,174,015	3,363,379

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