

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	40,926,334	26,371,760	14,554,574
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	40,926,334	26,371,760	14,554,574
G-APL	Gas Net Adjusted Rate Base	528,088,944	368,631,559	159,457,385
	RATE OF RETURN	7.750%	7.154%	9.128%

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 April 30, 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	05-01-2018 thru 04-30-2019	250,522 100.000%	166,018 66.269%	84,504 33.731%
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2018 thru 04-30-2019	13,125,479 100.000%	9,266,592 70.600%	3,858,887 29.400%
	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	05-01-2018 thru 04-30-2019	284,969,216 100.000%	193,531,344 67.913%	91,437,872 32.087%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended April 30, 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 April 30, 2019
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 April 30, 2019	
Average of Monthly Averages Basis	

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	05-01-2018 thru 04-30-2019	24,715,424	17,182,883	7,532,541	
			100.000%	69.523%	30.477%	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2018 thru 04-30-2019	627,610,523	436,387,277	191,223,246	
			100.000%	69.532%	30.468%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2018 thru 04-30-2019	79,428,515	62,036,454	17,392,061	
			100.000%	78.104%	21.896%	
14	Net Allocated Schedule M's - AMA Percent	05-01-2018 thru 04-30-2019	-34,955,403	-24,006,772	-10,948,631	
			100.000%	68.678%	31.322%	
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 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	133,339,766	0	133,339,766	91,525,932	0	91,525,932	41,813,834	0	41,813,834
99 4812XX	Commercial - Firm & Interruptible	60,174,240	0	60,174,240	42,557,716	0	42,557,716	17,616,524	0	17,616,524
99 4813XX	Industrial-Firm	2,447,275	0	2,447,275	1,452,914	0	1,452,914	994,361	0	994,361
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	232,405	0	232,405	204,791	0	204,791	27,614	0	27,614
99 499XXX	Unbilled Revenue	(1,282,075)	0	(1,282,075)	(1,008,900)	0	(1,008,900)	(273,175)	0	(273,175)
	TOTAL SALES TO ULTIMATE CUSTOMERS	194,911,611	0	194,911,611	134,732,453	0	134,732,453	60,179,158	0	60,179,158
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	91,931,530	0	91,931,530	61,742,111	0	61,742,111	30,189,419	0	30,189,419
4 488000	Miscellaneous Service Revenues	14,121	0	14,121	7,257	0	7,257	6,864	0	6,864
99 4893XX	Transportation Revenues	5,680,623	0	5,680,623	5,087,809	0	5,087,809	592,814	0	592,814
99 493000	Rent from Gas Property	2,704	0	2,704	2,704	0	2,704	0	0	0
4 495XXX	Other Gas Revenues	3,535,761	396,466	3,932,227	2,418,005	286,534	2,704,539	1,117,756	109,932	1,227,688
99 496100	Provision for Rate Refund	(251,269)	0	(251,269)	(251,269)	0	(251,269)	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(3,008,224)	5,705,390	2,697,166	(1,935,996)	3,780,905	1,844,909	(1,072,228)	1,924,485	852,257
	TOTAL OTHER OPERATING REVENUES	97,905,246	6,101,856	104,007,102	67,070,621	4,067,439	71,138,060	30,834,625	2,034,417	32,869,042
	TOTAL GAS REVENUES	292,816,857	6,101,856	298,918,713	201,803,074	4,067,439	205,870,513	91,013,783	2,034,417	93,048,200
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	150,875,250	0	150,875,250	102,029,674	0	102,029,674	48,845,576	0	48,845,576
99 808XXX	Net Natural Gas Storage Transactions	(5,388,550)	0	(5,388,550)	(3,406,124)	0	(3,406,124)	(1,982,426)	0	(1,982,426)
99 811000	Gas Used for Products Extraction	(884,378)	0	(884,378)	(587,685)	0	(587,685)	(296,693)	0	(296,693)
10 813000	Other Gas Expenses	0	1,272,687	1,272,687	0	862,538	862,538	0	410,149	410,149
99 813010	Gas Technology Institute (GTI) Expenses	118,992	0	118,992	83,397	0	83,397	35,595	0	35,595
	TOTAL PRODUCTION EXPENSES	144,721,314	1,272,687	145,994,001	98,119,262	862,538	98,981,800	46,602,052	410,149	47,012,201
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	19,036	19,036	0	13,154	13,154	0	5,882	5,882
1 824000	Other Expenses	0	759,317	759,317	0	524,688	524,688	0	234,629	234,629
1 837000	Other Equipment	0	1,655,607	1,655,607	0	1,144,024	1,144,024	0	511,583	511,583
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,433,960	2,433,960	0	1,681,866	1,681,866	0	752,094	752,094
G-DEPX	Depreciation Expense-Underground Storage	0	919,654	919,654	0	635,481	635,481	0	284,173	284,173
G-AMTX	Amortization Expense-Underground Storage	0	75	75	0	52	52	0	23	23
G-OTX	Taxes Other Than FIT	0	555,127	555,127	0	383,593	383,593	0	171,534	171,534

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,474,856	1,474,856	0	1,019,126	1,019,126	0	455,730	455,730
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,908,816	3,908,816	0	2,700,992	2,700,992	0	1,207,824	1,207,824

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For Twelve Months 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
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	409,462	1,585,119	1,994,581	324,444	1,119,094	1,443,538	85,018	466,025	551,043
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,445,741	1,309,207	4,754,948	2,347,105	924,300	3,271,405	1,098,636	384,907	1,483,543
3	875000 Measuring & Reg Sta Exp-General	155,634	0	155,634	103,885	0	103,885	51,749	0	51,749
3	876000 Measuring & Reg Sta Exp-Industrial	6,322	0	6,322	4,653	0	4,653	1,669	0	1,669
3	877000 Measuring & Reg Sta Exp-City Gate	86,783	0	86,783	58,780	0	58,780	28,003	0	28,003
3	878000 Meter & House Regulator Expenses	487,020	0	487,020	335,014	0	335,014	152,006	0	152,006
3	879000 Customer Installation Expenses	2,008,198	91,568	2,099,766	1,411,288	64,647	1,475,935	596,910	26,921	623,831
3	880000 Other Expenses	2,025,087	746,394	2,771,481	1,617,773	526,954	2,144,727	407,314	219,440	626,754
3	881000 Rents	0	40,946	40,946	0	28,908	28,908	0	12,038	12,038
	MAINTENANCE									
3	885000 Supervision & Engineering	192,387	7,043	199,430	76,748	4,972	81,720	115,639	2,071	117,710
3	887000 Mains	1,103,648	165	1,103,813	823,857	116	823,973	279,791	49	279,840
3	889000 Measuring & Reg Sta Exp-General	216,859	35,593	252,452	150,120	25,129	175,249	66,739	10,464	77,203
3	890000 Measuring & Reg Sta Exp-Industrial	56,838	15,168	72,006	33,654	10,709	44,363	23,184	4,459	27,643
3	891000 Measuring & Reg Sta Exp-City Gate	75,974	18,986	94,960	41,760	13,404	55,164	34,214	5,582	39,796
3	892000 Services	1,392,427	0	1,392,427	1,085,285	0	1,085,285	307,142	0	307,142
3	893000 Meters & House Regulators	1,444,422	534,282	1,978,704	833,846	377,203	1,211,049	610,576	157,079	767,655
3	894000 Other Equipment	18,679	230,843	249,522	18,380	162,975	181,355	299	67,868	68,167
	TOTAL DISTRIBUTION OPERATING EXP	13,125,481	4,615,314	17,740,795	9,266,592	3,258,411	12,525,003	3,858,889	1,356,903	5,215,792
G-DEPX	Depreciation Expense-Distribution	17,665,181	61,058	17,726,239	11,948,367	41,466	11,989,833	5,716,814	19,592	5,736,406
G-OTX	Taxes Other Than FIT	16,359,826	0	16,359,826	13,258,579	0	13,258,579	3,101,247	0	3,101,247
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	34,025,007	61,058	34,086,065	25,206,946	41,466	25,248,412	8,818,061	19,592	8,837,653
	TOTAL DISTRIBUTION EXPENSES	47,150,488	4,676,372	51,826,860	34,473,538	3,299,877	37,773,415	12,676,950	1,376,495	14,053,445

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For Twelve Months 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	115,916	115,916	0	76,816	76,816	0	39,100	39,100
2	902000	Meter Reading Expenses	1,926,252	97,216	2,023,468	1,812,758	64,424	1,877,182	113,494	32,792	146,286
2	903XXX	Customer Records & Collection Expenses	1,536,236	4,912,329	6,448,565	1,089,109	3,255,351	4,344,460	447,127	1,656,978	2,104,105
2	904000	Uncollectible Accounts	(133,797)	1,386,582	1,252,785	(26,436)	918,874	892,438	(107,361)	467,708	360,347
2	905000	Misc Customer Accounts	0	146,895	146,895	0	97,346	97,346	0	49,549	49,549
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,328,691	6,658,938	9,987,629	2,875,431	4,412,811	7,288,242	453,260	2,246,127	2,699,387	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,645,972	151,786	9,797,758	8,196,974	100,587	8,297,561	1,448,998	51,199	1,500,197
2	909000	Advertising	17,024	853,778	870,802	16,937	565,790	582,727	87	287,988	288,075
2	910000	Misc Customer Service & Info Exp	0	244,093	244,093	0	161,758	161,758	0	82,335	82,335
TOTAL CUSTOMER SERVICE & INFO EXP		9,662,996	1,249,657	10,912,653	8,213,911	828,135	9,042,046	1,449,085	421,522	1,870,607	
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	162,261	9,071,919	9,234,180	114,121	6,556,457	6,670,578	48,140	2,515,462	2,563,602
4	921000	Office Supplies & Expenses	851	1,356,428	1,357,279	239	980,318	980,557	612	376,110	376,722
4	922000	Admin. Expenses Transferred - Credit	0	(20,314)	(20,314)	0	(14,681)	(14,681)	0	(5,633)	(5,633)
4	923000	Outside Services Employed	69,819	2,630,644	2,700,463	69,555	1,901,219	1,970,774	264	729,425	729,689
4	924000	Property Insurance Premium	0	317,362	317,362	0	229,364	229,364	0	87,998	87,998
4	925XXX	Injuries and Damages	92	887,678	887,770	46	641,543	641,589	46	246,135	246,181
4	926XXX	Employee Pensions and Benefits	1,580	525,542	527,122	1,580	379,820	381,400	0	145,722	145,722
4	928000	Regulatory Commission Expenses	720,716	328,596	1,049,312	515,287	237,483	752,770	205,429	91,113	296,542
4	930000	Miscellaneous General Expenses	40,007	1,187,629	1,227,636	25,595	858,323	883,918	14,412	329,306	343,718
4	931000	Rents	7,440	86,403	93,843	7,440	62,445	69,885	0	23,958	23,958
4	935000	Maintenance of General Plant	403,009	3,080,344	3,483,353	307,482	2,226,226	2,533,708	95,527	854,118	949,645
TOTAL ADMIN & GEN OPERATING EXP		1,405,775	19,452,231	20,858,006	1,041,345	14,058,517	15,099,862	364,430	5,393,714	5,758,144	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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-DEPX	Depreciation Expense-General Plant	1,001,218	5,068,314	6,069,532	894,597	3,662,972	4,557,569	106,621	1,405,342	1,511,963
G-AMTX	Amortization Expense - General Plant - 303000	39,804	142,099	181,903	24,862	102,698	127,560	14,942	39,401	54,343
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	454,554	5,713,592	6,168,146	452,812	4,129,327	4,582,139	1,742	1,584,265	1,586,007
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	(2,015,113)	0	(2,015,113)	(2,015,113)	0	(2,015,113)	0	0	0
99 407302	Amortization WA Excess Natural Gas Line Extensi	584,253	0	584,253	584,253	0	584,253	0	0	0
99 407311	Regulatory Debit - AFUDC Amortization	4,833	3,571	8,404	4,761	2,483	7,244	72	1,088	1,160
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	3,732	0	3,732	3,732	0	3,732	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	(532,032)	0	(532,032)	(361,766)	0	(361,766)	(170,266)	0	(170,266)
99 407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99 407436	Regulatory Deferral - AMI	(1,238,066)	0	(1,238,066)	(1,238,066)	0	(1,238,066)	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	(1,102,667)	10,927,576	9,824,909	(1,362,079)	7,897,480	6,535,401	259,412	3,030,096	3,289,508
	TOTAL ADMIN & GENERAL EXPENSES	303,108	30,379,807	30,682,915	(320,734)	21,955,997	21,635,263	623,842	8,423,810	9,047,652
	TOTAL EXPENSES BEFORE FIT	205,166,597	48,146,277	253,312,874	143,361,408	34,060,350	177,421,758	61,805,189	14,085,927	75,891,116
	NET OPERATING INCOME (LOSS) BEFORE FIT			45,605,839			28,448,755			17,157,084
G-FIT	FEDERAL INCOME TAX			(3,353,474)			(3,425,788)			72,314
G-FIT	DEFERRED FEDERAL INCOME TAX			8,051,755			5,516,687			2,535,068
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(18,776)			(13,904)			(4,872)
	GAS NET OPERATING INCOME (LOSS)			40,926,334			26,371,760			14,554,574

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers - AMA	100.000%	66.269%	33.731%
G-ALL 3	Direct Distribution Operating Expense	100.000%	70.600%	29.400%
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 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	53,075	396,466	449,541	53,075	286,534	339,609	0	109,932	109,932
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,011,475	0	3,011,475	1,488,525	0	1,488,525
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	(1,760,000)	0	(1,760,000)	(1,440,692)	0	(1,440,692)	(319,308)	0	(319,308)
4	495329	Amortization Res Decoupling Deferral	1,670,656	0	1,670,656	1,555,532	0	1,555,532	115,124	0	115,124
4	495338	Non-Res Decoupling Deferred Rev	(165,302)	0	(165,302)	61,442	0	61,442	(226,744)	0	(226,744)
4	495339	Amortization Non-Res Decoupling	(762,668)	0	(762,668)	(822,827)	0	(822,827)	60,159	0	60,159
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	3,535,761	396,466	3,932,227	2,418,005	286,534	2,704,539	1,117,756	109,932	1,227,688

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 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	132,622,433	0	132,622,433	90,035,167	0	90,035,167	42,587,266	0	42,587,266
1	804001	Pipeline Demand Costs	25,973,837	0	25,973,837	17,942,802	0	17,942,802	8,031,035	0	8,031,035
1	804002	Transport Variable Charges	784,683	0	784,683	542,159	0	542,159	242,524	0	242,524
6	804010	Gas Costs - Fixed Hedge	(12,141)	0	(12,141)	(8,402)	0	(8,402)	(3,739)	0	(3,739)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	342,439	0	342,439	230,245	0	230,245	112,194	0	112,194
6	804018	Merchandise Processing Fee	110,054	0	110,054	73,337	0	73,337	36,717	0	36,717
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	7,362,247	0	7,362,247	4,908,057	0	4,908,057	2,454,190	0	2,454,190
6	804700	Gas Costs - Offsystem Bookout	433,127	0	433,127	294,478	0	294,478	138,649	0	138,649
6	804711	Gas Costs - Offsystem Bookout Offset	(433,127)	0	(433,127)	(294,478)	0	(294,478)	(138,649)	0	(138,649)
6	804730	Gas Costs - Intracompany LDC Gas	14,022,628	0	14,022,628	9,521,090	0	9,521,090	4,501,538	0	4,501,538
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(24,992,303)	0	(24,992,303)	(16,471,957)	0	(16,471,957)	(8,520,346)	0	(8,520,346)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(5,338,627)	0	(5,338,627)	(4,742,824)	0	(4,742,824)	(595,803)	0	(595,803)
		TOTAL PURCHASED GAS COSTS	150,875,250	0	150,875,250	102,029,674	0	102,029,674	48,845,576	0	48,845,576

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.913%	32.087%
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 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	279,876	151,786	431,662	223,181	100,587	323,768	56,695	51,199	107,894
99	908600	Public Purpose Tariff Rider Expense Offset	9,224,026	0	9,224,026	7,828,559	0	7,828,559	1,395,467	0	1,395,467
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	25,796	0	25,796	28,960	0	28,960	(3,164)	0	(3,164)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,645,972	151,786	9,797,758	8,196,974	100,587	8,297,561	1,448,998	51,199	1,500,197

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.269%	33.731%
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 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	528,088,944	368,631,559	159,457,385
	Interest Deduction for FIT Calculation	14,926,777	10,439,646	4,487,131
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 April 30, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	298,918,713	205,870,513	93,048,200
G-OPS	Operating & Maintenance Expense	207,927,044	144,618,819	63,308,225
G-OPS	Book Deprec/Amort and Reg Amortizations	28,470,877	19,160,767	9,310,110
G-OTX	Taxes Other than FIT	16,914,953	13,642,172	3,272,781
	Net Operating Income Before FIT	45,605,839	28,448,755	17,157,084
G-INT	Less: Interest Expense	14,926,777	10,439,646	4,487,131
G-OTX	Less: Idaho ITC Deferral & Amortization	300,977	0	300,977
G-SCM	Schedule M Adjustments	(46,948,959)	(34,322,383)	(12,626,576)
	Taxable Net Operating Income	(15,968,920)	(16,313,274)	344,354
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,353,474)	(3,425,788)	72,314
G-DTE	Deferred FIT	8,051,755	5,516,687	2,535,068
99	411400 Amortized Investment Tax Credit	(18,776)	(13,904)	(4,872)
	Total FIT/Deferred FIT & ITC	4,679,505	2,076,995	2,602,510
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended April 30, 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	19,160,755	11,904,794	31,065,549	13,320,638	8,571,997	21,892,635	5,840,117	3,332,797	9,172,914
12	997001	Contributions In Aid of Construction	0	1,264,297	1,264,297	0	879,091	879,091	0	385,206	385,206
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	366,374	366,374	0	254,747	254,747	0	111,627	111,627
99	997010	Deferred Gas Credit and Refunds	(29,209,868)	0	(29,209,868)	(21,218,194)	0	(21,218,194)	(7,991,674)	0	(7,991,674)
12	997016	Redemption Expense Amortization	0	228,341	228,341	0	158,770	158,770	0	69,571	69,571
99	997018	DSM Tariff Rider	243,160	0	243,160	221,036	0	221,036	22,124	0	22,124
12	997020	FAS87 Current Pension Accrual	0	(120,112)	(120,112)	0	(83,516)	(83,516)	0	(36,596)	(36,596)
12	997027	Customer Uncollectibles	0	56,017	56,017	0	38,950	38,950	0	17,067	17,067
99	997031	Decoupling Mechanism	1,020,727	0	1,020,727	649,958	0	649,958	370,769	0	370,769
12	997032	Interest Rate Swaps	0	(4,875,263)	(4,875,263)	0	(3,389,868)	(3,389,868)	0	(1,485,395)	(1,485,395)
12	997048	AFUDC	0	2,298,629	2,298,629	0	1,598,283	1,598,283	0	700,346	700,346
12	997049	Tax Depreciation	0	(34,865,143)	(34,865,143)	0	(24,242,431)	(24,242,431)	0	(10,622,712)	(10,622,712)
12	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	135,863	0	135,863	139,027	0	139,027	(3,164)	0	(3,164)
12	997080	Book Transportation Depreciation	0	3,351,091	3,351,091	0	2,330,081	2,330,081	0	1,021,010	1,021,010
12	997081	Deferred Compensation	0	(18,160)	(18,160)	0	(12,627)	(12,627)	0	(5,533)	(5,533)
4	997082	Meal Disallowances	0	148,287	148,287	0	107,170	107,170	0	41,117	41,117
12	997083	Paid Time Off	0	66,748	66,748	0	46,411	46,411	0	20,337	20,337
12	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	251,269	0	251,269	251,269	0	251,269	0	0	0
12	997101	Repairs 481 (a)	0	(7,645,742)	(7,645,742)	0	(5,316,237)	(5,316,237)	0	(2,329,505)	(2,329,505)
99	997102	Amort Idaho Earnings Test (254229)	(65,272)	0	(65,272)	0	0	0	(65,272)	0	(65,272)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(2,182,123)	0	(2,182,123)	(2,182,123)	0	(2,182,123)	0	0	0
99	997107	MDM System	(1,234,334)	0	(1,234,334)	(1,234,334)	0	(1,234,334)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	1,963,127	(5,705,390)	(3,742,263)	1,941,418	(3,967,072)	(2,025,654)	21,709	(1,738,318)	(1,716,609)
99	997109	Tax Reform Amortization	(2,139,287)	0	(2,139,287)	(2,130,602)	0	(2,130,602)	(8,685)	0	(8,685)
99	997110	FISERVE	(531,723)	0	(531,723)	(361,554)	0	(361,554)	(170,169)	0	(170,169)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(171,405)	(171,405)	0	(75,107)	(75,107)
12	997112	AFUDC Equity Tax Flow Through	0	(857,184)	(857,184)	0	(596,017)	(596,017)	0	(261,167)	(261,167)
12	997113	AFUDC Equity CWIP	0	(282,972)	(282,972)	0	(196,756)	(196,756)	0	(86,216)	(86,216)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,342)	(16,342)	0	(7,161)	(7,161)
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			(8,398,094)	(34,955,403)	(46,948,959)	(10,315,612)	(24,006,771)	(34,322,383)	(1,677,944)	(10,948,632)	(12,626,576)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers - AMA	100.000%	66.269%	33.731%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.913%	32.087%
G-ALL	11	Book Depreciation	100.000%	69.523%	30.477%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.532%	30.468%
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 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	2,090,179	1,453,343	636,836
99	410100	Deferred Federal Income Tax Exp	5,962,141	4,073,094	1,889,047
		SUBTOTAL	8,052,320	5,526,437	2,525,883
12	411100	Deferred Federal Income Tax Expense - Allocated	27,967	19,446	8,521
99	411100	Deferred Federal Income Tax Exp	(28,532)	(29,196)	664
		SUBTOTAL	(565)	(9,750)	9,185
		Total Deferred Federal Income Tax Expense	8,051,755	5,516,687	2,535,068

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.532%	30.468%
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 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	555,127	555,127	0	383,593	383,593	0	171,534	171,534
		TOTAL UNDERGROUND STORAGE TAX	0	555,127	555,127	0	383,593	383,593	0	171,534	171,534
		DISTRIBUTION									
99	408110	State Excise Tax	5,277,738	0	5,277,738	5,277,738	0	5,277,738	0	0	0
99	408120	Municipal Occupation & License Tax	6,001,687	0	6,001,687	4,926,660	0	4,926,660	1,075,027	0	1,075,027
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,828,175	0	4,828,175	3,054,181	0	3,054,181	1,773,994	0	1,773,994
99	409100	State Income Tax	(48,751)	0	(48,751)	0	0	0	(48,751)	0	(48,751)
99	411410	State Income Tax-ITC Deferred	314,314	0	314,314	0	0	0	314,314	0	314,314
99	411420	State Income Tax-ITC Amortization	(13,337)	0	(13,337)	0	0	0	(13,337)	0	(13,337)
		TOTAL DISTRIBUTION TAX	16,359,826	0	16,359,826	13,258,579	0	13,258,579	3,101,247	0	3,101,247
		TOTAL TAXES OTHER THAN FIT	16,359,826	555,127	16,914,953	13,258,579	383,593	13,642,172	3,101,247	171,534	3,272,781

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 April 30, 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	2,142,142	3,944,341	1,022,594	1,548,169	2,570,763	779,605	593,973	1,373,578
4	3031XX	Misc Intangible IT Plant (3031XX)	2,263,888	46,609,382	48,873,270	2,253,103	33,685,533	35,938,636	10,785	12,923,849	12,934,634
TOTAL INTANGIBLE PLANT			4,066,087	48,751,524	52,817,611	3,275,697	35,233,702	38,509,399	790,390	13,517,822	14,308,212
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	2,665,428	2,665,428	0	1,841,811	1,841,811	0	823,617	823,617
1	352XXX	Wells	0	19,366,216	19,366,216	0	13,382,055	13,382,055	0	5,984,161	5,984,161
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	12,788,942	12,788,942	0	8,837,159	8,837,159	0	3,951,783	3,951,783
1	355000	Measuring & Regulating Equipment	0	1,459,697	1,459,697	0	1,008,651	1,008,651	0	451,046	451,046
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,742,886	2,742,886	0	1,895,334	1,895,334	0	847,552	847,552
TOTAL UNDERGROUND STORAGE PLANT			0	41,750,852	41,750,852	0	28,875,618	28,875,618	0	12,875,234	12,875,234
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	368,031	0	368,031	260,538	0	260,538	107,493	0	107,493
6	375000	Structures & Improvements	1,139,556	0	1,139,556	730,372	0	730,372	409,184	0	409,184
6	376000	Mains	352,591,652	2,516,531	355,108,183	232,748,507	1,709,052	234,457,559	119,843,145	807,479	120,650,624
6	378000	Measuring & Reg Station Equip-General	6,212,199	37,071	6,249,270	3,895,127	25,176	3,920,303	2,317,072	11,895	2,328,967
6	379000	Measuring & Reg Station Equip-City Gate	6,417,087	0	6,417,087	1,981,176	0	1,981,176	4,435,911	0	4,435,911
6	380000	Services	254,083,661	0	254,083,661	175,010,469	0	175,010,469	79,073,192	0	79,073,192
6	381XXX	Meters	83,854,836	0	83,854,836	57,715,480	0	57,715,480	26,139,356	0	26,139,356
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	3,584,599	0	3,584,599	2,703,912	0	2,703,912	880,687	0	880,687
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			708,340,216	2,553,602	710,893,818	475,109,506	1,734,228	476,843,734	233,230,710	819,374	234,050,084
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,057,194	2,143,054	5,200,248	2,960,449	1,548,828	4,509,277	96,745	594,226	690,971
4	390XXX	Structures & Improvements	16,969,121	24,693,846	41,662,967	15,302,972	17,846,736	33,149,708	1,666,149	6,847,110	8,513,259
4	391XXX	Office Furniture & Equipment	1,195,974	15,928,556	17,124,530	1,178,320	11,511,886	12,690,206	17,654	4,416,670	4,434,324
4	392XXX	Transportation Equipment	12,395,214	3,914,699	16,309,913	9,661,390	2,829,231	12,490,621	2,733,824	1,085,468	3,819,292
4	393000	Stores Equipment	205,048	968,525	1,173,573	158,756	699,972	858,728	46,292	268,553	314,845
4	394000	Tools, Shop & Garage Equipment	2,345,384	6,409,385	8,754,769	1,838,295	4,632,191	6,470,486	507,089	1,777,194	2,284,283

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended April 30, 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	15,617	493,689	509,306	15,617	356,799	372,416	0	136,890	136,890
4	396XXX	Power Operated Equipment	3,395,319	1,062,196	4,457,515	2,456,005	767,670	3,223,675	939,314	294,526	1,233,840
4	397XXX	Communications Equipment	3,049,939	14,033,947	17,083,886	1,739,869	10,142,614	11,882,483	1,310,070	3,891,333	5,201,403
4	398000	Miscellaneous Equipment	1,943	102,702	104,645	46	74,225	74,271	1,897	28,477	30,374
		TOTAL GENERAL PLANT	42,630,753	69,750,599	112,381,352	35,311,719	50,410,152	85,721,871	7,319,034	19,340,447	26,659,481
		TOTAL PLANT IN SERVICE	755,037,056	162,806,577	917,843,633	513,696,922	116,253,700	629,950,622	241,340,134	46,552,877	287,893,011
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,204,969)	(16,204,969)	0	(11,197,634)	(11,197,634)	0	(5,007,335)	(5,007,335)
G-ADEP		Distribution Plant	(224,495,298)	(1,784,603)	(226,279,901)	(146,759,181)	(1,211,977)	(147,971,158)	(77,736,117)	(572,626)	(78,308,743)
G-ADEP		General Plant	(11,738,013)	(21,214,824)	(32,952,837)	(8,353,040)	(15,332,377)	(23,685,417)	(3,384,973)	(5,882,447)	(9,267,420)
		TOTAL ACCUMULATED DEPRECIATION	(236,233,311)	(39,204,396)	(275,437,707)	(155,112,221)	(27,741,988)	(182,854,209)	(81,121,090)	(11,462,408)	(92,583,498)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(310,849)	(644,675)	(955,524)	(212,009)	(465,919)	(677,928)	(98,840)	(178,756)	(277,596)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(141,750)	(13,607,879)	(13,749,629)	(134,158)	(9,834,686)	(9,968,844)	(7,592)	(3,773,193)	(3,780,785)
G-AAAMT		Underground Storage	0	(90,247)	(90,247)	0	(62,361)	(62,361)	0	(27,886)	(27,886)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(452,599)	(14,342,801)	(14,795,400)	(346,167)	(10,362,966)	(10,709,133)	(106,432)	(3,979,835)	(4,086,267)
		TOTAL ACCUMULATED DEPR/AMORT	(236,685,910)	(53,547,197)	(290,233,107)	(155,458,388)	(38,104,954)	(193,563,342)	(81,227,522)	(15,442,243)	(96,669,765)
		NET GAS UTILITY PLANT before DFIT	518,351,146	109,259,380	627,610,526	358,238,534	78,148,746	436,387,280	160,112,612	31,110,634	191,223,246
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,717,438)	(109,717,438)	0	(76,288,729)	(76,288,729)	0	(33,428,709)	(33,428,709)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,184,628)	(18,184,628)	0	(13,137,786)	(13,137,786)	0	(5,046,842)	(5,046,842)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(88,040)	(88,040)	0	(63,628)	(63,628)	0	(24,412)	(24,412)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(51,486)	(51,486)	0	(37,210)	(37,210)	0	(14,276)	(14,276)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(394,923)	(394,923)	0	(274,598)	(274,598)	0	(120,325)	(120,325)
		TOTAL ACCUMULATED DFIT	0	(128,436,515)	(128,436,515)	0	(89,801,951)	(89,801,951)	0	(38,634,564)	(38,634,564)
		NET GAS UTILITY PLANT	518,351,146	(19,177,135)	499,174,011	358,238,534	(11,653,205)	346,585,329	160,112,612	(7,523,930)	152,588,682

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%	67.913%	32.087%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.532%	30.468%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	518,351,146	(19,177,135)	499,174,011	358,238,534	(11,653,205)	346,585,329	160,112,612	(7,523,930)	152,588,682
		OTHER ADJUSTMENTS:									
4	182311	Regulatory Asset - AFUDC	69,450	20,116	89,566	63,706	14,538	78,244	5,744	5,578	11,322
4	182318	Accumulated Amortization - AFUDC	(1,807)	(1,337)	(3,144)	(1,780)	(966)	(2,746)	(27)	(371)	(398)
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	6,795,402	6,795,402	0	4,695,623	4,695,623	0	2,099,779	2,099,779
4	252000	Customer Advances	(3,143)	(10)	(3,153)	0	(7)	(7)	(3,143)	(3)	(3,146)
99	235199	Customer Deposits	(561,543)	0	(561,543)	(561,543)	0	(561,543)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(269,971)	0	(269,971)	(225,864)	0	(225,864)	(44,107)	0	(44,107)
99	182302	WA Excess Nat Gas Line Extension	9,336,397	0	9,336,397	9,336,397	0	9,336,397	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,960,643)	0	(1,960,643)	(1,960,643)	0	(1,960,643)	0	0	0
C-WKC		Working Capital	9,760,958	0	9,760,958	6,726,604	0	6,726,604	3,034,354	0	3,034,354
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	16,369,698	12,545,235	28,914,933	13,376,877	8,669,353	22,046,230	2,992,821	3,875,882	6,868,703
		NET RATE BASE	534,720,844	(6,631,900)	528,088,944	371,615,411	(2,983,852)	368,631,559	163,105,433	(3,648,048)	159,457,385

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 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)	7,868,570	7,868,570												
	Steam (ED-ID)	350,385	350,385												
	Steam (ED-WA)	332,644	332,644												
	Hydro (ED-AN)	12,405,352	12,405,352												
	Other (ED-AN)	9,896,188	9,896,188												
	Total Electric Production	30,853,139	30,853,139												
Electric Transmission															
	ED-AN	13,215,242	13,215,242												
	ED-ID	81,611	81,611												
	ED-WA	42,025	42,025												
	Total Electric Transmission	13,338,878	13,338,878												
Electric Distribution															
	ED-AN	60,217	60,217												
	ED-ID	17,797,208	17,797,208												
	ED-WA	32,533,502	32,533,502												
	Total Electric Distribution	50,390,927	50,390,927												
Gas Underground Storage															
1	GD-AN	919,654		919,654		919,654	919,654		635,481	635,481		284,173	284,173		
	GD-OR	140,563			140,563										
	Total Gas Underground Storage	1,060,217		919,654	140,563		919,654	919,654	635,481	635,481		284,173	284,173		
Gas Distribution															
6	GD-AN	61,058		61,058		61,058	61,058		41,466	41,466		19,592	19,592		
	GD-ID	5,716,814		5,716,814		5,716,814	5,716,814				5,716,814		5,716,814		
	GD-WA	11,948,367		11,948,367		11,948,367	11,948,367	11,948,367							
	GD-OR	8,013,938			8,013,938										
	Total Gas Distribution	25,740,177		17,726,239	8,013,938		17,665,181	61,058	17,726,239	11,948,367	41,466	11,989,833	5,716,814	19,592	5,736,406
General Plant															
	ED-AN	2,331,480	2,331,480												
	ED-ID	275,262	275,262												
	ED-WA	567,980	567,980												
7,4	CD-AA	22,180,670	15,654,673	4,549,921	1,976,076		4,549,921	4,549,921	3,288,319	3,288,319		1,261,602	1,261,602		
9,4	CD-AN	1,031,329	803,127	228,202			228,202	228,202	164,926	164,926		63,276	63,276		
9	CD-ID	361,408	281,439	79,969		79,969	79,969				79,969		79,969		
9	CD-WA	1,030,138	802,199	227,939		227,939	227,939	227,939							
8,4	GD-AA	372,705		260,059	112,646		260,059	260,059	187,950	187,950		72,109	72,109		
4	GD-AN	30,132		30,132		30,132	30,132		21,777	21,777		8,355	8,355		
	GD-ID	26,652		26,652		26,652	26,652				26,652		26,652		
	GD-WA	666,658		666,658		666,658	666,658		666,658	666,658					
	GD-OR	193,473			193,473										
	Total General Plant	29,067,887	20,716,160	6,069,532	2,282,195		1,001,218	5,068,314	6,069,532	894,597	3,662,972	4,557,569	106,621	1,405,342	1,511,963

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Total Depreciation Expense	150,451,225	115,299,104	24,715,425	10,436,696	18,666,399	6,049,026	24,715,425	12,842,964	4,339,919	17,182,883	5,823,435	1,709,107	7,532,542
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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	67.913%	32.087%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	918,400	918,400												
	Misc Intangible Plt (303000)	ED-AN	234,744	234,744												
Total Production/Transmission			1,153,144	1,153,144												
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	682,234	481,508	139,946	60,780		139,946	139,946		101,142	101,142	38,804	38,804		
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			739,835	489,084	181,903	68,848		39,804	142,099	181,903	24,862	102,698	127,560	14,942	39,401	54,343
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	27,364,821	19,313,543	5,613,346	2,437,932		5,613,346	5,613,346		4,056,877	4,056,877	1,556,469	1,556,469		
9,4		CD-AN	34,557	26,911	7,646			7,646	7,646		5,526	5,526	2,120	2,120		
9,4		CD-ID	7,872	6,130	1,742			1,742	1,742				1,742	1,742		
9,4		CD-WA	2,046,423	1,593,611	452,812			452,812	452,812	452,812		452,812		0		
		ED-AN	2,405,201	2,405,201												
		ED-ID	0	0												
		ED-WA	485,119	485,119												
8,4		GD-AA	132,710		92,600	40,110		92,600	92,600		66,924	66,924	25,676	25,676		
4		GD-AN	0		0			0	0		0	0	0	0		
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX			32,476,703	23,830,515	6,168,146	2,478,042		454,554	5,713,592	6,168,146	452,812	4,129,327	4,582,139	1,742	1,584,265	1,586,007
Gas Underground Storage																
1		GD-AN	75		75			75	75		52	52	23	23		
Total Gas Underground Storage			75		75			75	75		52	52	23	23		
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0		
4		ED-AN	47,964	47,964												
		GD-OR	0			0										
Total General Plant- 390200, 396200			47,964	47,964	0	0		0	0		0	0	0	0		
Total Amortization Expense			34,447,740	25,550,726	6,350,124	2,546,890		494,358	5,855,766	6,350,124	477,674	4,232,077	4,709,751	16,684	1,623,689	1,640,373

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 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)	(294,600,011)	(294,600,011)											
	Steam (ED-ID)	(3,437,574)	(3,437,574)											
	Steam (ED-WA)	(6,469,602)	(6,469,602)											
	Hydro (ED-AN)	(134,688,197)	(134,688,197)											
	Other (ED-AN)	(126,925,736)	(126,925,736)											
	Total Electric Production	(566,121,120)	(566,121,120)											
Electric Transmission														
	ED-AN	(216,093,724)	(216,093,724)											
	ED-ID	(332,164)	(332,164)											
	ED-WA	(621,800)	(621,800)											
	Total Electric Transmission	(217,047,688)	(217,047,688)											
Electric Distribution														
	ED-AN	(174,052)	(174,052)											
	ED-ID	(215,327,817)	(215,327,817)											
	ED-WA	(344,945,526)	(344,945,526)											
	Total Electric Distribution	(560,447,395)	(560,447,395)											
Gas Underground Storage														
1	GD-AN	(16,204,969)	(16,204,969)			(16,204,969)	(16,204,969)		(11,197,634)	(11,197,634)		(5,007,335)	(5,007,335)	
	GD-OR	(1,135,647)		(1,135,647)										
	Total Gas Underground Storage	(17,340,616)	(16,204,969)	(1,135,647)		(16,204,969)	(16,204,969)		(11,197,634)	(11,197,634)		(5,007,335)	(5,007,335)	
Gas Distribution														
6	GD-AN	(1,784,603)	(1,784,603)			(1,784,603)	(1,784,603)		(1,211,977)	(1,211,977)		(572,626)	(572,626)	
	GD-ID	(77,736,117)	(77,736,117)			(77,736,117)	(77,736,117)				(77,736,117)		(77,736,117)	
	GD-WA	(146,759,181)	(146,759,181)			(146,759,181)	(146,759,181)	(146,759,181)		(146,759,181)				
	GD-OR	(111,084,832)		(111,084,832)										
	Total Gas Distribution	(337,364,733)	(226,279,901)	(111,084,832)		(224,495,298)	(1,784,603)	(226,279,901)	(146,759,181)	(1,211,977)	(147,971,158)	(77,736,117)	(572,626)	(78,308,743)
General Plant														
	ED-AN	(47,107,516)	(47,107,516)											
	ED-ID	(10,741,779)	(10,741,779)											
	ED-WA	(20,600,503)	(20,600,503)											
7,4	CD-AA	(66,496,766)	(46,932,087)	(13,640,482)	(5,924,197)	(13,640,482)	(13,640,482)		(9,858,249)	(9,858,249)		(3,782,233)	(3,782,233)	
9,4	CD-AN	(13,124,932)	(10,220,778)	(2,904,154)		(2,904,154)	(2,904,154)		(2,098,890)	(2,098,890)		(805,264)	(805,264)	
9	CD-ID	(6,201,559)	(4,829,340)	(1,372,219)		(1,372,219)	(1,372,219)				(1,372,219)		(1,372,219)	
9	CD-WA	(4,594,051)	(3,577,525)	(1,016,526)		(1,016,526)	(1,016,526)	(1,016,526)		(1,016,526)				
8,4	GD-AA	(2,284,000)	(1,593,684)	(690,316)		(1,593,684)	(1,593,684)		(1,151,787)	(1,151,787)		(441,897)	(441,897)	
4	GD-AN	(3,076,504)	(3,076,504)			(3,076,504)	(3,076,504)		(2,223,451)	(2,223,451)		(853,053)	(853,053)	
	GD-ID	(2,012,754)	(2,012,754)			(2,012,754)	(2,012,754)				(2,012,754)		(2,012,754)	
	GD-WA	(7,336,514)	(7,336,514)			(7,336,514)	(7,336,514)	(7,336,514)		(7,336,514)				
	GD-OR	(4,630,693)		(4,630,693)										
	Total General Plant	(188,207,571)	(144,009,528)	(32,952,837)	(11,245,206)	(11,738,013)	(21,214,824)	(32,952,837)	(8,353,040)	(15,332,377)	(23,685,417)	(3,384,973)	(5,882,447)	(9,267,420)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended April 30, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Total Accumulated Depreciation (1,886,529,123) (1,487,625,731) (275,437,707) (123,465,685) (236,233,311) (39,204,396) (275,437,707) (155,112,221) (27,741,988) (182,854,209) (81,121,090) (11,462,408) (92,583,498)

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	67.913%	32.087%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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	(11,825,088)	(11,825,088)											
Misc Intangible Plt (303000)	ED-AN	(1,809,853)	(1,809,853)											
Total Production/Transmission		(13,634,941)	(13,634,941)											
Distribution														
Franchises (302000)	ED-WA	(213,669)	(213,669)											
Misc Intangible Plt (303000)	ED-WA	(41,696)	(41,696)											
Total Distribution		(255,365)	(255,365)											
General Plant - 303000														
7,4	CD-AA	(3,029,632)	(2,138,253)	(621,469)	(269,910)		(621,469)	(621,469)		(449,148)	(449,148)		(172,321)	(172,321)
9,4	CD-AN	(104,876)	(81,670)	(23,206)			(23,206)	(23,206)		(16,771)	(16,771)		(6,435)	(6,435)
	GD-ID	(98,840)		(98,840)			(98,840)	(98,840)				(98,840)		(98,840)
	GD-WA	(212,009)		(212,009)			(212,009)	(212,009)	(212,009)					
	GD-OR	(95,410)			(95,410)									
Total General Plant - 303000		(3,540,767)	(2,219,923)	(955,524)	(365,320)	(310,849)	(644,675)	(955,524)	(212,009)	(465,919)	(677,928)	(98,840)	(178,756)	(277,596)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(64,634,452)	(45,617,704)	(13,258,465)	(5,758,283)		(13,258,465)	(13,258,465)		(9,582,158)	(9,582,158)		(3,676,307)	(3,676,307)
9,4	CD-AN	(29,836)	(23,234)	(6,602)			(6,602)	(6,602)		(4,771)	(4,771)		(1,831)	(1,831)
9	CD-ID	(34,310)	(26,718)	(7,592)		(7,592)		(7,592)				(7,592)		(7,592)
9	CD-WA	(606,311)	(472,153)	(134,158)		(134,158)		(134,158)	(134,158)			0		0
	ED-AN	(3,662,248)	(3,662,248)											
	ED-ID	0	0											
	ED-WA	(2,392,973)	(2,392,973)											
8,4	GD-AA	(491,304)		(342,812)	(148,492)		(342,812)	(342,812)		(247,757)	(247,757)		(95,055)	(95,055)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(71,851,434)	(52,195,030)	(13,749,629)	(5,906,775)	(141,750)	(13,607,879)	(13,749,629)	(134,158)	(9,834,686)	(9,968,844)	(7,592)	(3,773,193)	(3,780,785)
Gas Underground Storage														
1	GD-AN	(90,247)		(90,247)			(90,247)	(90,247)		(62,361)	(62,361)		(27,886)	(27,886)
Total Gas Underground Storage		(90,247)		(90,247)			(90,247)	(90,247)		(62,361)	(62,361)		(27,886)	(27,886)
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0	0	0		0	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(136,947)	(136,947)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0	0	0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(136,947)	(136,947)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(89,509,701)	(68,442,206)	(14,795,400)	(6,272,095)	(452,599)	(14,342,801)	(14,795,400)	(346,167)	(10,362,966)	(10,709,133)	(106,432)	(3,979,835)	(4,086,267)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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-12A
For Twelve Months 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	493,555	108,502	362,279	22,774	493,555	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,757,493	0	0	0	0	2,757,493	0	0	2,757,493	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	1,827,919	714,277	340,480	368,698	1,423,455	202,956	96,745	104,763	404,464	0	0	0
		TOTAL ACCOUNT	15,864,092	822,779	702,759	7,404,512	8,930,050	2,960,449	96,745	2,143,054	5,200,248	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,293,343	1,109,415	2,540,812	4,643,116	8,293,343	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,347,992	0	0	0	0	13,347,992	0	0	13,347,992	0	0	0
99		GD-OR / AS	3,734,575	0	0	0	0	0	0	0	0	3,734,575	0	3,734,575
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	108,910,733	0	0	76,867,017	76,867,017	0	0	22,340,859	22,340,859	0	9,702,857	9,702,857
9		CD-WA / ID / AN	26,999,214	6,880,289	5,863,787	8,281,022	21,025,098	1,954,980	1,666,149	2,352,987	5,974,116	0	0	0
		TOTAL ACCOUNT	161,285,857	7,989,704	8,404,599	89,791,155	106,185,458	15,302,972	1,666,149	24,693,846	41,662,967	3,734,575	9,702,857	13,437,432
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,655,026	590,233	0	2,064,793	2,655,026	0	0	0	0	0	0	0
99		GD-WA / ID / AN	448,996	0	0	0	0	448,996	0	0	448,996	0	0	0
99		GD-OR / AS	73	0	0	0	0	0	0	0	0	73	0	73
8		GD-AA	359,605	0	0	0	0	0	0	250,918	250,918	0	108,687	108,687
7		CD-AA	76,274,227	0	0	53,832,824	53,832,824	0	0	15,646,132	15,646,132	0	6,795,271	6,795,271
9		CD-WA / ID / AN	3,518,249	2,566,756	62,130	110,880	2,739,766	729,323	17,654	31,506	778,483	0	0	0
		TOTAL ACCOUNT	83,256,176	3,156,989	62,130	56,008,497	59,227,616	1,178,319	17,654	15,928,556	17,124,529	73	6,903,958	6,904,031
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	45,531,823	21,825,905	9,250,707	14,455,211	45,531,823	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,381,037	0	0	0	0	9,100,318	2,515,700	1,765,019	13,381,037	0	0	0
99		GD-OR / AS	3,814,406	0	0	0	0	0	0	0	0	3,814,406	0	3,814,406
8		GD-AA	29,013	0	0	0	0	0	0	20,244	20,244	0	8,769	8,769
7		CD-AA	7,253,997	0	0	5,119,726	5,119,726	0	0	1,488,012	1,488,012	0	646,259	646,259
9		CD-WA / ID / AN	6,420,295	1,974,619	767,656	2,257,402	4,999,677	561,072	218,123	641,423	1,420,618	0	0	0
		TOTAL ACCOUNT	76,430,571	23,800,524	10,018,363	21,832,339	55,651,226	9,661,390	2,733,823	3,914,698	16,309,911	3,814,406	655,028	4,469,434

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	394,147	7,696	10,566	375,885	394,147	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	4,905,377	248,452	162,918	3,408,594	3,819,964	70,596	46,292	968,525	1,085,413	0	0	
		TOTAL ACCOUNT	5,412,326	256,148	173,484	3,784,479	4,214,111	158,756	46,292	968,525	1,173,573	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,305,851	748,202	225,257	4,332,392	5,305,851	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,500,194	0	0	0	0	1,835,087	292,077	373,030	2,500,194	0	0	
99		GD-OR / AS	864,634	0	0	0	0	0	0	0	864,634	0	864,634	
8		GD-AA	4,705,598	0	0	0	0	0	0	3,283,378	3,283,378	0	1,422,220	
7		CD-AA	13,228,762	0	0	9,336,596	9,336,596	0	0	2,713,616	2,713,616	0	1,178,550	
9		CD-WA / ID / AN	1,164,103	11,287	756,707	138,528	906,522	3,207	215,012	39,362	257,581	0	0	
		TOTAL ACCOUNT	27,769,142	759,489	981,964	13,807,516	15,548,969	1,838,294	507,089	6,409,386	8,754,769	864,634	2,600,770	3,465,404
	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	1,396,016	325,146	15,023	1,055,847	1,396,016	0	0	0	0	0	0	
99		GD-WA / ID / AN	109,473	0	0	0	0	15,617	0	93,856	109,473	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	174,097	0	0	0	0	0	0	121,478	121,478	0	52,619	
7		CD-AA	1,355,282	0	0	956,531	956,531	0	0	278,009	278,009	0	120,742	
9		CD-WA / ID / AN	1,568	0	0	1,221	1,221	0	0	347	347	0	0	
		TOTAL ACCOUNT	3,077,353	325,146	15,023	2,013,599	2,353,768	15,617	0	493,690	509,307	40,917	173,361	214,278

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 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	32,245,645	14,249,835	9,490,093	8,505,717	32,245,645	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	1,340,172	252,374	322,479	468,779	1,043,632	71,710	91,630	133,200	296,540	0	0	
		TOTAL ACCOUNT	38,210,699	14,502,209	9,812,572	9,347,486	33,662,267	2,456,005	939,315	1,062,196	4,457,516	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,005,915	12,329,964	7,095,627	45,580,324	65,005,915	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,236,622	0	0	0	0	763,943	472,679	0	1,236,622	0	0	
99		GD-OR / AS	1,194,663	0	0	0	0	0	0	0	0	1,194,663	0	
8		GD-AA	1,127,254	0	0	0	0	0	0	786,553	786,553	0	340,701	
7		CD-AA	54,009,279	0	0	38,118,669	38,118,669	0	0	11,078,923	11,078,923	0	4,811,687	
9		CD-WA / ID / AN	17,995,152	3,434,639	2,947,086	7,631,640	14,013,365	975,926	837,391	2,168,470	3,981,787	0	0	
		TOTAL ACCOUNT	140,568,885	15,764,603	10,042,713	91,330,633	117,137,949	1,739,869	1,310,070	14,033,946	17,083,885	1,194,663	5,152,388	6,347,051
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	164,046	0	6,846	157,200	164,046	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	500,667	0	0	353,361	353,361	0	0	102,702	102,702	0	44,604	
9		CD-WA / ID / AN	8,781	162	6,676	0	6,838	46	1,897	0	1,943	0	0	
		TOTAL ACCOUNT	675,861	162	13,522	510,561	524,245	46	1,897	102,702	104,645	2,367	44,604	46,971
		TOTAL GENERAL PLANT	552,664,803	67,377,753	40,227,129	295,944,618	403,549,500	35,311,717	7,319,034	69,750,599	112,381,350	10,568,655	26,165,298	36,733,953

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 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	10,752,060	319,716	0	10,432,344	10,752,060	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	10,233,526	0	0	7,222,618	7,222,618	0	0	2,099,203	2,099,203	0	911,705	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	23,407,966	319,716	0	17,806,081	18,125,797	1,022,594	779,605	2,142,142	3,944,341	426,123	911,705	1,337,828
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,678,161	2,702,140	0	11,976,021	14,678,161	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	672,208	0	0	0	0	0	0	469,040	469,040	0	203,168	
7		CD-AA	89,828,666	0	0	63,399,276	63,399,276	0	0	18,426,554	18,426,554	0	8,002,836	
9		CD-WA / ID / AN	224,916	0	37,956	137,193	175,149	0	10,785	38,982	49,767	0	0	
		TOTAL ACCOUNT	105,403,951	2,702,140	37,956	75,512,490	78,252,586	0	10,785	18,934,576	18,945,361	0	8,206,004	8,206,004
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,929,437	0	0	1,361,758	1,361,758	0	0	395,785	395,785	0	171,894	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,929,437	0	0	1,361,758	1,361,758	0	0	395,785	395,785	0	171,894	171,894
	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 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	1,823,340	0	0	1,286,877	1,286,877	0	0	374,022	374,022	0	162,441	162,441	0
9		CD-WA / ID / AN	10,182,598	7,929,495	0	0	7,929,495	2,253,103	0	0	2,253,103	0	0	0	0
		TOTAL ACCOUNT	12,005,938	7,929,495	0	1,286,877	9,216,372	2,253,103	0	374,022	2,627,125	0	162,441	162,441	0
		TOTAL	273,908,005	10,951,351	37,956	188,537,814	199,527,121	3,275,697	790,390	48,751,522	52,817,609	426,123	21,137,152	21,563,275	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 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	(87,829,398)	(61,988,233)	(18,016,444)	(7,824,721)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(760,081)	(591,898)	(168,183)	0
7	282919 CD-AA	(429,191)	(302,914)	(88,040)	(38,237)
7	283750 CD-AA	(250,993)	(177,146)	(51,486)	(22,361)
	Total	(89,269,663)	(63,060,191)	(18,324,153)	(7,885,319)

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 April 30, 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	3,412,245	3,412,245	0	0	0	0	3,412,245
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	(1,381)	(1,381)	0	0	0	0	(1,381)
7/4	154560 Supply Chain Invoice Price Variance	0	0	14	14	0	0	0	0	14
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,996,769	26,592,274	0	81,589,043	48,270,165	23,557,920	6,726,604	3,034,354	0
TOTAL		54,996,769	26,592,274	3,411,730	85,000,773	48,270,165	23,557,920	6,726,604	3,034,354	3,411,730

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						