

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	40,926,477	26,286,664	14,639,813
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	40,926,477	26,286,664	14,639,813
G-APL	Gas Net Adjusted Rate Base	548,559,289	383,978,665	164,580,624
	<b>RATE OF RETURN</b>	<b>7.461%</b>	<b>6.846%</b>	<b>8.895%</b>

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  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	<b>100.000%</b>	<b>69.100%</b>	<b>30.900%</b>
2	Input	Number of Customers Percent	3-01-2019 thru 03-31-2019	255,653 <b>100.000%</b>	170,305 <b>66.616%</b>	85,348 <b>33.384%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2018 thru 03-31-2019	13,063,564 <b>100.000%</b>	9,174,829 <b>70.232%</b>	3,888,735 <b>29.768%</b>
	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%
				<b>100.000%</b>	<b>72.272%</b>	<b>27.728%</b>
6	Input	Actual Therms Purchased Percent	04-01-2018 thru 03-31-2019	287,130,683 <b>100.000%</b>	194,853,381 <b>67.862%</b>	92,277,302 <b>32.138%</b>

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

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended March 31, 2019  
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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
	<b>Total</b>		<b>26,498,476</b>	<b>0</b>	<b>18,961,976</b>	<b>7,536,500</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.559%</b>	<b>28.441%</b>
	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
	<b>Total</b>		<b>17,619,692</b>	<b>0</b>	<b>12,532,560</b>	<b>5,087,132</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.128%</b>	<b>28.872%</b>
	Number of Customers at		354,955	0	251,894	103,061
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.965%</b>	<b>29.035%</b>
	Net Direct Plant		855,304,042	0	559,809,249	295,494,793
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.451%</b>	<b>34.549%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>279.103%</b>	<b>120.897%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.776%</b>	<b>30.224%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2019  
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AVISTA UTILITIES

Input		01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.874%</b>	<b>22.126%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>67.773%</b>	<b>32.227%</b>	
11	Book Depreciation Percent	04-01-2018 thru 03-31-2019	24,577,578	17,061,020	7,516,558	
			<b>100.000%</b>	<b>69.417%</b>	<b>30.583%</b>	
12	Net Gas Plant (before ADFIT) Percent	3-01-2019 thru 03-31-2019	659,840,884	460,475,072	199,365,812	
			<b>100.000%</b>	<b>69.786%</b>	<b>30.214%</b>	
13	G-PLT Net Gas General Plant Percent	3-01-2019 thru 03-31-2019	88,920,531	71,134,307	17,786,224	
			<b>100.000%</b>	<b>79.998%</b>	<b>20.002%</b>	
14	Net Allocated Schedule M's Percent	04-01-2018 thru 03-31-2019	-34,437,314	-23,481,697	-10,955,617	
			<b>100.000%</b>	<b>68.187%</b>	<b>31.813%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
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)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>197,468,894</b>	<b>0</b>	<b>197,468,894</b>	<b>136,474,999</b>	<b>0</b>	<b>136,474,999</b>	<b>60,993,895</b>	<b>0</b>	<b>60,993,895</b>
	<b>OTHER OPERATING REVENUES:</b>									
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)	3,428,143	1,605,962	(965,492)	1,717,982	752,490
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>96,549,666</b>	<b>5,525,692</b>	<b>102,075,358</b>	<b>66,070,774</b>	<b>3,702,464</b>	<b>69,773,238</b>	<b>30,478,892</b>	<b>1,823,228</b>	<b>32,302,120</b>
	<b>TOTAL GAS REVENUES</b>	<b>294,018,560</b>	<b>5,525,692</b>	<b>299,544,252</b>	<b>202,545,773</b>	<b>3,702,464</b>	<b>206,248,237</b>	<b>91,472,787</b>	<b>1,823,228</b>	<b>93,296,015</b>
	<b>PRODUCTION EXPENSES:</b>									
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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>145,376,903</b>	<b>1,282,737</b>	<b>146,659,640</b>	<b>98,461,823</b>	<b>869,349</b>	<b>99,331,172</b>	<b>46,915,080</b>	<b>413,388</b>	<b>47,328,468</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,311,147</b>	<b>2,311,147</b>	<b>0</b>	<b>1,597,003</b>	<b>1,597,003</b>	<b>0</b>	<b>714,144</b>	<b>714,144</b>
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

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For Twelve Months Ended March 31, 2019	
Ending Balance 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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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
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
	<b>MAINTENANCE</b>									
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
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>13,063,567</b>	<b>4,540,877</b>	<b>17,604,444</b>	<b>9,174,831</b>	<b>3,189,150</b>	<b>12,363,981</b>	<b>3,888,736</b>	<b>1,351,727</b>	<b>5,240,463</b>
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
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>34,616,762</b>	<b>61,656</b>	<b>34,678,418</b>	<b>25,802,533</b>	<b>41,841</b>	<b>25,844,374</b>	<b>8,814,229</b>	<b>19,815</b>	<b>8,834,044</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>47,680,329</b>	<b>4,602,533</b>	<b>52,282,862</b>	<b>34,977,364</b>	<b>3,230,991</b>	<b>38,208,355</b>	<b>12,702,965</b>	<b>1,371,542</b>	<b>14,074,507</b>



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For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000	Supervision	0	121,171	121,171	0	80,719	80,719	0	40,452	40,452
2	902000	Meter Reading Expenses	1,869,957	94,593	1,964,550	1,764,408	63,014	1,827,422	105,549	31,579	137,128
2	903XXX	Customer Records & Collection Expenses	1,466,911	4,895,338	6,362,249	1,048,898	3,261,078	4,309,976	418,013	1,634,260	2,052,273
2	904000	Uncollectible Accounts	(80,745)	1,197,658	1,116,913	(2,238)	797,832	795,594	(78,507)	399,826	321,319
2	905000	Misc Customer Accounts	0	154,406	154,406	0	102,859	102,859	0	51,547	51,547
		<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>3,256,123</b>	<b>6,463,166</b>	<b>9,719,289</b>	<b>2,811,068</b>	<b>4,305,502</b>	<b>7,116,570</b>	<b>445,055</b>	<b>2,157,664</b>	<b>2,602,719</b>
		<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX	Customer Assistance Expenses	9,641,885	152,131	9,794,016	8,180,482	101,344	8,281,826	1,461,403	50,787	1,512,190
2	909000	Advertising	16,212	830,604	846,816	16,125	553,315	569,440	87	277,289	277,376
2	910000	Misc Customer Service & Info Exp	0	247,252	247,252	0	164,709	164,709	0	82,543	82,543
		<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>9,658,097</b>	<b>1,229,987</b>	<b>10,888,084</b>	<b>8,196,607</b>	<b>819,368</b>	<b>9,015,975</b>	<b>1,461,490</b>	<b>410,619</b>	<b>1,872,109</b>
		<b>SALES EXPENSES:</b>									
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
		<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

AVISTA UTILITIES

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	3,571	8,404	4,761	2,492	7,253	72	1,079	1,151
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)	10,906,484	9,683,593	(1,494,934)	7,882,245	6,387,311	272,043	3,024,239	3,296,282
TOTAL ADMIN & GENERAL EXPENSES			167,508	30,510,986	30,678,494	(468,566)	22,050,810	21,582,244	636,074	8,460,176	9,096,250
TOTAL EXPENSES BEFORE FIT			206,138,960	47,839,497	253,978,457	143,978,296	33,867,331	177,845,627	62,160,664	13,972,166	76,132,830
NET OPERATING INCOME (LOSS) BEFORE FIT					45,565,795			28,402,610			17,163,185

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	FEDERAL INCOME TAX			(2,646,104)			(2,949,926)			303,822
G-FIT	DEFERRED FEDERAL INCOME TAX			7,304,520			5,080,008			2,224,512
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(19,098)			(14,136)			(4,962)
	GAS NET OPERATING INCOME (LOSS)			40,926,477			26,286,664			14,639,813

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance 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		100.000%		66.616%		33.384%			
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>1,811,786</b>	<b>379,567</b>	<b>2,191,353</b>	<b>1,274,777</b>	<b>274,321</b>	<b>1,549,098</b>	<b>537,009</b>	<b>105,246</b>	<b>642,255</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>152,188,917</b>	<b>0</b>	<b>152,188,917</b>	<b>102,817,705</b>	<b>0</b>	<b>102,817,705</b>	<b>49,371,212</b>	<b>0</b>	<b>49,371,212</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	295,717	152,131	447,848	238,341	101,344	339,685	57,376	50,787	108,163
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	101,344	8,281,826	1,461,403	50,787	1,512,190

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.616%	33.384%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended March 31, 2019 Ending Balance 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	548,559,289	383,978,665	164,580,624
	Interest Deduction for FIT Calculation	15,600,475	10,939,552	4,660,923
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended March 31, 2019				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	299,544,252	206,248,237	93,296,015
G-OPS	Operating & Maintenance Expense	208,177,505	144,619,634	63,557,871
G-OPS	Book Deprec/Amort and Reg Amortizations	28,278,748	18,976,985	9,301,763
G-OTX	Taxes Other than FIT	17,522,204	14,249,008	3,273,196
	Net Operating Income Before FIT	45,565,795	28,402,610	17,163,185
G-INT	Less: Interest Expense	15,600,475	10,939,552	4,660,923
G-OTX	Less: Idaho ITC Deferral & Amortization	298,751	0	298,751
G-SCM	Schedule M Adjustments	(42,864,563)	(31,510,323)	(11,354,240)
	Taxable Net Operating Income	(12,600,492)	(14,047,265)	1,446,773
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,646,104)	(2,949,926)	303,822
G-DTE	Deferred FIT	7,304,520	5,080,008	2,224,512
99	411400 Amortized Investment Tax Credit	(19,098)	(14,136)	(4,962)
	Total FIT/Deferred FIT & ITC	4,639,318	2,115,946	2,523,372
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  
Ending Balance Basis

Report ID:  
**G-SCM-12E**

**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	870,245	870,245	0	376,775	376,775
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	164,526	164,526	0	71,232	71,232
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	33,704	33,704	0	16,890	16,890
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	(3,393,480)	(3,393,480)	0	(1,469,215)	(1,469,215)
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	2,148,523	2,148,523	0	1,499,368	1,499,368	0	649,155	649,155
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	(7,550,944)	(7,550,944)	0	(5,269,502)	(5,269,502)	0	(2,281,442)	(2,281,442)
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	(3,428,143)	(1,594,089)	(85,027)	(1,717,982)	(1,803,009)
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	(172,031)	(172,031)	0	(74,481)	(74,481)
12	997112	AFUDC Equity Tax Flow Through	0	(771,334)	(771,334)	0	(538,283)	(538,283)	0	(233,051)	(233,051)
12	997113	AFUDC Equity CWIP	0	(282,972)	(282,972)	0	(197,475)	(197,475)	0	(85,497)	(85,497)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,402)	(16,402)	0	(7,101)	(7,101)
12	997115	AFUDC Equity DFIR Deferral	426,014	0	426,014	287,849	0	287,849	138,165	0	138,165
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>(4,818,382)</b>	<b>(34,437,314)</b>	<b>(42,864,563)</b>	<b>(8,028,625)</b>	<b>(23,481,698)</b>	<b>(31,510,323)</b>	<b>(398,624)</b>	<b>(10,955,616)</b>	<b>(11,354,240)</b>

**ALLOCATION RATIOS:**

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.616%	33.384%
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)	100.000%	69.786%	30.214%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	2,066,900	1,442,407	624,493
99	410100	Deferred Federal Income Tax Exp	5,171,294	3,583,788	1,587,506
		<b>SUBTOTAL</b>	<b>7,238,194</b>	<b>5,026,195</b>	<b>2,211,999</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	38,787	27,068	11,719
99	411100	Deferred Federal Income Tax Exp	27,539	26,745	794
		<b>SUBTOTAL</b>	<b>66,326</b>	<b>53,813</b>	<b>12,513</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>7,304,520</b>	<b>5,080,008</b>	<b>2,224,512</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	69.786%	30.214%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	2,392,615	4,194,814	1,022,594	1,729,191	2,751,785	779,605	663,424	1,443,029
4	3031XX	Misc Intangible IT Plant (3031XX)	4,148,490	47,487,340	51,635,830	4,139,189	34,320,051	38,459,240	9,301	13,167,289	13,176,590
		TOTAL INTANGIBLE PLANT	5,950,689	49,879,955	55,830,644	5,161,783	36,049,242	41,211,025	788,906	13,830,713	14,619,619
		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	2,775,228	2,775,228	0	1,917,683	1,917,683	0	857,545	857,545
1	352XXX	Wells	0	19,476,016	19,476,016	0	13,457,927	13,457,927	0	6,018,089	6,018,089
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	12,898,743	12,898,743	0	8,913,031	8,913,031	0	3,985,712	3,985,712
1	355000	Measuring & Regulating Equipment	0	1,569,498	1,569,498	0	1,084,523	1,084,523	0	484,975	484,975
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,845,561	2,845,561	0	1,966,283	1,966,283	0	879,278	879,278
		TOTAL UNDERGROUND STORAGE PLAN	0	42,292,729	42,292,729	0	29,250,055	29,250,055	0	13,042,674	13,042,674
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	421,303	0	421,303	313,123	0	313,123	108,180	0	108,180
6	375000	Structures & Improvements	1,261,558	0	1,261,558	804,175	0	804,175	457,383	0	457,383
6	376000	Mains	364,865,559	2,518,937	367,384,496	241,247,332	1,709,401	242,956,733	123,618,227	809,536	124,427,763
6	378000	Measuring & Reg Station Equip-General	6,463,627	0	6,463,627	4,064,964	0	4,064,964	2,398,663	0	2,398,663
6	379000	Measuring & Reg Station Equip-City Gate	6,349,800	0	6,349,800	1,872,308	0	1,872,308	4,477,492	0	4,477,492
6	380000	Services	264,452,040	0	264,452,040	182,078,285	0	182,078,285	82,373,755	0	82,373,755
6	381XXX	Meters	88,124,844	0	88,124,844	58,531,417	0	58,531,417	29,593,427	0	29,593,427
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	3,769,575	0	3,769,575	2,819,527	0	2,819,527	950,048	0	950,048
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	735,796,901	2,518,937	738,315,838	491,795,056	1,709,401	493,504,457	244,001,845	809,536	244,811,381
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,058,279	2,188,698	5,246,977	2,961,534	1,581,816	4,543,350	96,745	606,882	703,627
4	390XXX	Structures & Improvements	23,854,768	25,420,817	49,275,585	22,209,606	18,372,133	40,581,739	1,645,162	7,048,684	8,693,846
4	391XXX	Office Furniture & Equipment	2,000,055	17,951,799	19,951,854	1,982,126	12,974,124	14,956,250	17,929	4,977,675	4,995,604
4	392XXX	Transportation Equipment	12,553,006	4,058,233	16,611,239	9,813,971	2,932,966	12,746,937	2,739,035	1,125,267	3,864,302
4	393000	Stores Equipment	207,441	974,311	1,181,752	157,766	704,154	861,920	49,675	270,157	319,832
4	394000	Tools, Shop & Garage Equipment	2,284,975	6,533,204	8,818,179	1,796,323	4,721,677	6,518,000	488,652	1,811,527	2,300,179

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

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	29,069	559,827	588,896	29,069	404,598	433,667	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,404,578	1,062,753	4,467,331	2,456,005	768,073	3,224,078	948,573	294,680	1,243,253
4	397XXX	Communications Equipment	3,697,762	14,306,380	18,004,142	2,387,321	10,339,507	12,726,828	1,310,441	3,966,873	5,277,314
4	398000	Miscellaneous Equipment	1,897	123,465	125,362	0	89,231	89,231	1,897	34,234	36,131
		<b>TOTAL GENERAL PLANT</b>	<b>51,091,830</b>	<b>73,179,487</b>	<b>124,271,317</b>	<b>43,793,721</b>	<b>52,888,279</b>	<b>96,682,000</b>	<b>7,298,109</b>	<b>20,291,208</b>	<b>27,589,317</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>792,839,420</b>	<b>167,871,108</b>	<b>960,710,528</b>	<b>540,750,560</b>	<b>119,896,977</b>	<b>660,647,537</b>	<b>252,088,860</b>	<b>47,974,131</b>	<b>300,062,991</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(16,690,515)	(16,690,515)	0	(11,533,146)	(11,533,146)	0	(5,157,369)	(5,157,369)
G-ADEP		Distribution Plant	(230,549,095)	(1,808,134)	(232,357,229)	(149,873,635)	(1,227,036)	(151,100,671)	(80,675,460)	(581,098)	(81,256,558)
G-ADEP		General Plant	(12,522,075)	(22,828,711)	(35,350,786)	(9,048,928)	(16,498,765)	(25,547,693)	(3,473,147)	(6,329,946)	(9,803,093)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(243,071,170)</b>	<b>(41,327,360)</b>	<b>(284,398,530)</b>	<b>(158,922,563)</b>	<b>(29,258,947)</b>	<b>(188,181,510)</b>	<b>(84,148,607)</b>	<b>(12,068,413)</b>	<b>(96,217,020)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(327,434)	(706,655)	(1,034,089)	(222,368)	(510,714)	(733,082)	(105,066)	(195,941)	(301,007)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(389,703)	(15,047,326)	(15,437,029)	(382,869)	(10,875,004)	(11,257,873)	(6,834)	(4,172,322)	(4,179,156)
G-AAAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(717,137)</b>	<b>(15,753,981)</b>	<b>(16,471,118)</b>	<b>(605,237)</b>	<b>(11,385,718)</b>	<b>(11,990,955)</b>	<b>(111,900)</b>	<b>(4,368,263)</b>	<b>(4,480,163)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(243,788,307)</b>	<b>(57,081,341)</b>	<b>(300,869,648)</b>	<b>(159,527,800)</b>	<b>(40,644,665)</b>	<b>(200,172,465)</b>	<b>(84,260,507)</b>	<b>(16,436,676)</b>	<b>(100,697,183)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>549,051,113</b>	<b>110,789,767</b>	<b>659,840,880</b>	<b>381,222,760</b>	<b>79,252,312</b>	<b>460,475,072</b>	<b>167,828,353</b>	<b>31,537,455</b>	<b>199,365,808</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(110,258,379)	(110,258,379)	0	(76,944,912)	(76,944,912)	0	(33,313,467)	(33,313,467)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,062,230)	(18,062,230)	0	(13,049,681)	(13,049,681)	0	(5,012,549)	(5,012,549)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(267,906)	(267,906)	0	(193,621)	(193,621)	0	(74,285)	(74,285)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(54,566)	(54,566)	0	(39,436)	(39,436)	0	(15,130)	(15,130)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(376,220)	(376,220)	0	(262,549)	(262,549)	0	(113,671)	(113,671)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(129,019,301)</b>	<b>(129,019,301)</b>	<b>0</b>	<b>(90,490,199)</b>	<b>(90,490,199)</b>	<b>0</b>	<b>(38,529,102)</b>	<b>(38,529,102)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>549,051,113</b>	<b>(18,229,534)</b>	<b>530,821,579</b>	<b>381,222,760</b>	<b>(11,237,887)</b>	<b>369,984,873</b>	<b>167,828,353</b>	<b>(6,991,647)</b>	<b>160,836,706</b>

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)	100.000%	69.786%	30.214%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	549,051,113	(18,229,534)	530,821,579	381,222,760	(11,237,887)	369,984,873	167,828,353	(6,991,647)	160,836,706
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	205,920	81,322	287,242	188,975	58,746	247,721	16,945	22,576	39,521
4	182318 Accumulated Amortization - AFUDC	(4,820)	(3,565)	(8,385)	(4,748)	(2,575)	(7,323)	(72)	(990)	(1,062)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100 Gas Inventory--Jackson Prairie	0	3,524,575	3,524,575	0	2,435,481	2,435,481	0	1,089,094	1,089,094
4	252000 Customer Advances	(2,694)	0	(2,694)	0	0	0	(2,694)	0	(2,694)
99	235199 Customer Deposits	(562,380)	0	(562,380)	(562,380)	0	(562,380)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	10,290,980	0	10,290,980	10,290,980	0	10,290,980	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,161,106)	0	(2,161,106)	(2,161,106)	0	(2,161,106)	0	0	0
C-WKC	Working Capital	638,414	0	638,414	(209,746)	0	(209,746)	848,160		848,160
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	8,404,314	9,333,396	17,737,710	7,541,975	6,451,817	13,993,792	862,339	2,881,579	3,743,918
	NET RATE BASE	557,455,427	(8,896,138)	548,559,289	388,764,735	(4,786,070)	383,978,665	168,690,692	(4,110,068)	164,580,624

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
	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												
<b>Total Electric Production</b>		<b>30,300,058</b>	<b>30,300,058</b>												
<b>Electric Transmission</b>															
	ED-AN	13,046,531	13,046,531												
<b>Total Electric Transmission</b>		<b>13,046,531</b>	<b>13,046,531</b>												
<b>Electric Distribution</b>															
	ED-AN	60,186	60,186												
	ED-ID	17,913,643	17,913,643												
	ED-WA	32,736,543	32,736,543												
<b>Total Electric Distribution</b>		<b>50,710,372</b>	<b>50,710,372</b>												
<b>Gas Underground Storage</b>															
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										
<b>Total Gas Underground Storage</b>		<b>1,082,852</b>		<b>939,533</b>	<b>143,319</b>		<b>939,533</b>	<b>939,533</b>	<b>649,217</b>	<b>649,217</b>		<b>290,316</b>	<b>290,316</b>		
<b>Gas Distribution</b>															
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		
	GD-WA	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										
<b>Total Gas Distribution</b>		<b>25,591,102</b>		<b>17,655,528</b>	<b>7,935,574</b>		<b>17,593,872</b>	<b>61,656</b>	<b>17,655,528</b>	<b>11,898,551</b>	<b>41,841</b>	<b>11,940,392</b>	<b>5,695,321</b>	<b>19,815</b>	<b>5,715,136</b>
<b>General Plant</b>															
	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										
<b>Total General Plant</b>		<b>28,763,782</b>	<b>20,496,994</b>	<b>5,982,518</b>	<b>2,284,270</b>		<b>905,749</b>	<b>5,076,769</b>	<b>5,982,518</b>	<b>802,329</b>	<b>3,669,082</b>	<b>4,471,411</b>	<b>103,420</b>	<b>1,407,687</b>	<b>1,511,107</b>
<b>Total Depreciation Expense</b>		<b>149,494,697</b>	<b>114,553,955</b>	<b>24,577,579</b>	<b>10,363,163</b>		<b>18,499,621</b>	<b>6,077,958</b>	<b>24,577,579</b>	<b>12,700,880</b>	<b>4,360,140</b>	<b>17,061,020</b>	<b>5,798,741</b>	<b>1,717,818</b>	<b>7,516,559</b>

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -  
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Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance 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:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance 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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,672	234,672												
<b>Total Production/Transmission</b>		<b>1,153,072</b>	<b>1,153,072</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
<b>Total Distribution</b>		<b>30,019</b>	<b>30,019</b>												
<b>General Plant - 303000</b>															
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										
<b>Total General Plant - 303000</b>		<b>726,110</b>	<b>479,396</b>	<b>179,089</b>	<b>67,625</b>		<b>39,804</b>	<b>139,285</b>	<b>179,089</b>	<b>24,862</b>	<b>100,664</b>	<b>125,526</b>	<b>14,942</b>	<b>38,621</b>	<b>53,563</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>31,988,636</b>	<b>23,450,050</b>	<b>6,071,569</b>	<b>2,467,017</b>		<b>384,710</b>	<b>5,686,859</b>	<b>6,071,569</b>	<b>382,869</b>	<b>4,110,007</b>	<b>4,492,876</b>	<b>1,841</b>	<b>1,576,852</b>	<b>1,578,693</b>
<b>Gas Underground Storage</b>															
1	GD-AN	94		94			94	94		65	65		29	29	
<b>Total Gas Underground Storage</b>		<b>94</b>		<b>94</b>			<b>94</b>	<b>94</b>		<b>65</b>	<b>65</b>		<b>29</b>	<b>29</b>	
<b>General Plant - 390200, 396200</b>															
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										
<b>Total General Plant- 390200, 396200</b>		<b>48,008</b>	<b>48,008</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>33,945,939</b>	<b>25,160,545</b>	<b>6,250,752</b>	<b>2,534,642</b>		<b>424,514</b>	<b>5,826,238</b>	<b>6,250,752</b>	<b>407,731</b>	<b>4,210,736</b>	<b>4,618,467</b>	<b>16,783</b>	<b>1,615,502</b>	<b>1,632,285</b>

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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(307,451,595)	(307,451,595)											
	Hydro (ED-AN)	(138,267,951)	(138,267,951)											
	Other (ED-AN)	(130,686,510)	(130,686,510)											
<b>Total Electric Production</b>		<b>(576,406,056)</b>	<b>(576,406,056)</b>											
<b>Electric Transmission</b>														
	ED-AN	(220,463,433)	(220,463,433)											
<b>Total Electric Transmission</b>		<b>(220,463,433)</b>	<b>(220,463,433)</b>											
<b>Electric Distribution</b>														
	ED-AN	(197,030)	(197,030)											
	ED-ID	(221,929,031)	(221,929,031)											
	ED-WA	(355,549,466)	(355,549,466)											
<b>Total Electric Distribution</b>		<b>(577,675,527)</b>	<b>(577,675,527)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(16,690,515)	(16,690,515)		(16,690,515)	(16,690,515)		(11,533,146)	(11,533,146)		(5,157,369)	(5,157,369)		
	GD-OR	(1,192,243)		(1,192,243)										
<b>Total Gas Underground Storage</b>		<b>(17,882,758)</b>	<b>(16,690,515)</b>	<b>(1,192,243)</b>	<b>(16,690,515)</b>	<b>(16,690,515)</b>		<b>(11,533,146)</b>	<b>(11,533,146)</b>		<b>(5,157,369)</b>	<b>(5,157,369)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,808,134)	(1,808,134)		(1,808,134)	(1,808,134)		(1,227,036)	(1,227,036)		(581,098)	(581,098)		
	GD-ID	(80,675,460)	(80,675,460)		(80,675,460)	(80,675,460)				(80,675,460)		(80,675,460)		
	GD-WA	(149,873,635)	(149,873,635)		(149,873,635)	(149,873,635)	(149,873,635)		(149,873,635)					
	GD-OR	(113,587,394)		(113,587,394)										
<b>Total Gas Distribution</b>		<b>(345,944,623)</b>	<b>(232,357,229)</b>	<b>(113,587,394)</b>	<b>(230,549,095)</b>	<b>(1,808,134)</b>	<b>(232,357,229)</b>	<b>(149,873,635)</b>	<b>(1,227,036)</b>	<b>(151,100,671)</b>	<b>(80,675,460)</b>	<b>(581,098)</b>	<b>(81,256,558)</b>	
<b>General Plant</b>														
	ED-AN	(49,163,397)	(49,163,397)											
	ED-ID	(11,151,811)	(11,151,811)											
	ED-WA	(21,420,219)	(21,420,219)											
7,4	CD-AA	(72,300,210)	(51,028,042)	(14,830,942)	(6,441,226)	(14,830,942)	(14,830,942)		(10,718,618)	(10,718,618)		(4,112,324)	(4,112,324)	
9,4	CD-AN	(13,852,044)	(10,787,002)	(3,065,042)		(3,065,042)	(3,065,042)		(2,215,167)	(2,215,167)		(849,875)	(849,875)	
9	CD-ID	(6,192,520)	(4,822,301)	(1,370,219)		(1,370,219)	(1,370,219)				(1,370,219)		(1,370,219)	
9	CD-WA	(4,955,176)	(3,858,744)	(1,096,432)		(1,096,432)	(1,096,432)	(1,096,432)		(1,096,432)				
8,4	GD-AA	(2,460,831)		(1,717,069)	(743,762)	(1,717,069)	(1,717,069)		(1,240,960)	(1,240,960)		(476,109)	(476,109)	
4	GD-AN	(3,215,658)	(3,215,658)			(3,215,658)	(3,215,658)		(2,324,020)	(2,324,020)		(891,638)	(891,638)	
	GD-ID	(2,102,928)	(2,102,928)			(2,102,928)	(2,102,928)				(2,102,928)		(2,102,928)	
	GD-WA	(7,952,496)	(7,952,496)			(7,952,496)	(7,952,496)	(7,952,496)		(7,952,496)				
	GD-OR	(4,678,032)		(4,678,032)										
<b>Total General Plant</b>		<b>(199,445,322)</b>	<b>(152,231,516)</b>	<b>(35,350,786)</b>	<b>(11,863,020)</b>	<b>(12,522,075)</b>	<b>(22,828,711)</b>	<b>(35,350,786)</b>	<b>(9,048,928)</b>	<b>(16,498,765)</b>	<b>(25,547,693)</b>	<b>(3,473,147)</b>	<b>(6,329,946)</b>	<b>(9,803,093)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,937,817,719)</b>	<b>(1,526,776,532)</b>	<b>(284,398,530)</b>	<b>(126,642,657)</b>	<b>(243,071,170)</b>	<b>(41,327,360)</b>	<b>(284,398,530)</b>	<b>(158,922,563)</b>	<b>(29,258,947)</b>	<b>(188,181,510)</b>	<b>(84,148,607)</b>	<b>(12,068,413)</b>	<b>(96,217,020)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance 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:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(12,207,755)	(12,207,755)											
Misc Intangible Plt (303000)	ED-AN	(1,907,763)	(1,907,763)											
<b>Total Production/Transmission</b>		<b>(14,115,518)</b>	<b>(14,115,518)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(223,733)	(223,733)											
Misc Intangible Plt (303000)	ED-WA	(44,140)	(44,140)											
<b>Total Distribution</b>		<b>(267,873)</b>	<b>(267,873)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,327,414)	(2,348,423)	(682,552)	(296,439)		(682,552)	(682,552)		(493,294)	(493,294)		(189,258)	(189,258)
9,4	CD-AN	(108,929)	(84,826)	(24,103)			(24,103)	(24,103)		(17,420)	(17,420)		(6,683)	(6,683)
	GD-ID	(105,066)		(105,066)			(105,066)	(105,066)				(105,066)		(105,066)
	GD-WA	(222,368)		(222,368)			(222,368)	(222,368)	(222,368)		(222,368)			
	GD-OR	(98,772)			(98,772)									
<b>Total General Plant - 303000</b>		<b>(3,862,549)</b>	<b>(2,433,249)</b>	<b>(1,034,089)</b>	<b>(395,211)</b>	<b>(327,434)</b>	<b>(706,655)</b>	<b>(1,034,089)</b>	<b>(222,368)</b>	<b>(510,714)</b>	<b>(733,082)</b>	<b>(105,066)</b>	<b>(195,941)</b>	<b>(301,007)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(71,452,737)	(50,429,912)	(14,657,101)	(6,365,724)		(14,657,101)	(14,657,101)		(10,592,980)	(10,592,980)		(4,064,121)	(4,064,121)
9,4	CD-AN	(37,868)	(29,489)	(8,379)			(8,379)	(8,379)		(6,056)	(6,056)		(2,323)	(2,323)
9	CD-ID	(30,884)	(24,050)	(6,834)			(6,834)	(6,834)				(6,834)		(6,834)
9	CD-WA	(1,730,325)	(1,347,456)	(382,869)			(382,869)	(382,869)	(382,869)		(382,869)		0	0
	ED-AN	(4,668,021)	(4,668,021)											
	ED-ID	0	0											
	ED-WA	(2,185,427)	(2,185,427)											
8,4	GD-AA	(547,246)		(381,846)	(165,400)		(381,846)	(381,846)		(275,968)	(275,968)		(105,878)	(105,878)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(80,652,508)</b>	<b>(58,684,355)</b>	<b>(15,437,029)</b>	<b>(6,531,124)</b>	<b>(389,703)</b>	<b>(15,047,326)</b>	<b>(15,437,029)</b>	<b>(382,869)</b>	<b>(10,875,004)</b>	<b>(11,257,873)</b>	<b>(6,834)</b>	<b>(4,172,322)</b>	<b>(4,179,156)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(156,942)	(156,942)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(156,942)</b>	<b>(156,942)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(99,055,390)</b>	<b>(75,657,937)</b>	<b>(16,471,118)</b>	<b>(6,926,335)</b>	<b>(717,137)</b>	<b>(15,753,981)</b>	<b>(16,471,118)</b>	<b>(605,237)</b>	<b>(11,385,718)</b>	<b>(11,990,955)</b>	<b>(111,900)</b>	<b>(4,368,263)</b>	<b>(4,480,163)</b>

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

<b>Service -</b>	Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>	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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9		CD-WA / ID / AN	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>16,076,574</b>	<b>827,894</b>	<b>702,759</b>	<b>7,565,150</b>	<b>9,095,803</b>	<b>2,961,534</b>	<b>96,745</b>	<b>2,188,698</b>	<b>5,246,977</b>	<b>848,544</b>	<b>885,250</b>	<b>1,733,794</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,382,521	1,106,086	2,627,272	4,649,163	8,382,521	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,369,359	0	0	0	0	19,369,359	0	0	19,369,359	0	0	0
99		GD-OR / AS	3,750,639	0	0	0	0	0	0	0	0	3,750,639	0	3,750,639
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	112,456,550	0	0	79,369,584	79,369,584	0	0	23,068,212	23,068,212	0	10,018,754	10,018,754
9		CD-WA / ID / AN	30,903,489	9,995,870	5,789,927	8,279,677	24,065,474	2,840,248	1,645,162	2,352,605	6,838,015	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>174,862,558</b>	<b>11,101,956</b>	<b>8,417,199</b>	<b>92,298,424</b>	<b>111,817,579</b>	<b>22,209,607</b>	<b>1,645,162</b>	<b>25,420,817</b>	<b>49,275,586</b>	<b>3,750,639</b>	<b>10,018,754</b>	<b>13,769,393</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,631,537	483,438	0	2,148,099	2,631,537	0	0	0	0	0	0	0
99		GD-WA / ID / AN	815,112	0	0	0	0	815,112	0	0	815,112	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	447,062	0	0	0	0	0	0	311,942	311,942	0	135,120	135,120
7		CD-AA	85,794,147	0	0	60,551,793	60,551,793	0	0	17,598,953	17,598,953	0	7,643,401	7,643,401
9		CD-WA / ID / AN	5,540,048	4,107,149	63,099	143,954	4,314,202	1,167,014	17,929	40,903	1,225,846	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>95,227,906</b>	<b>4,590,587</b>	<b>63,099</b>	<b>62,843,846</b>	<b>67,497,532</b>	<b>1,982,126</b>	<b>17,929</b>	<b>17,951,798</b>	<b>19,951,853</b>	<b>0</b>	<b>7,778,521</b>	<b>7,778,521</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,371,051	22,474,985	9,534,491	15,361,575	47,371,051	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,601,361	0	0	0	0	9,249,648	2,515,238	1,836,475	13,601,361	0	0	0
99		GD-OR / AS	3,824,371	0	0	0	0	0	0	0	0	3,824,371	0	3,824,371
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7		CD-AA	7,212,373	0	0	5,090,349	5,090,349	0	0	1,479,474	1,479,474	0	642,550	642,550
9		CD-WA / ID / AN	6,768,400	1,986,059	787,626	2,497,071	5,270,756	564,323	223,798	709,523	1,497,644	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>78,824,506</b>	<b>24,461,044</b>	<b>10,322,117</b>	<b>22,948,995</b>	<b>57,732,156</b>	<b>9,813,971</b>	<b>2,739,036</b>	<b>4,058,232</b>	<b>16,611,239</b>	<b>3,824,371</b>	<b>656,740</b>	<b>4,481,111</b>

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,942,344	244,968	174,826	3,428,958	3,848,752	69,606	49,675	974,311	1,093,592	0
		<b>TOTAL ACCOUNT</b>	<b>5,447,042</b>	<b>245,948</b>	<b>176,172</b>	<b>3,818,528</b>	<b>4,240,648</b>	<b>157,766</b>	<b>49,675</b>	<b>974,311</b>	<b>1,181,752</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,507,925	703,615	204,716	4,599,594	5,507,925	0	0	0	0	0
99		GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0
99		GD-OR / AS	848,758	0	0	0	0	0	0	0	848,758	0
8		GD-AA	4,972,432	0	0	0	0	0	0	3,469,564	3,469,564	0
7		CD-AA	13,026,101	0	0	9,193,562	9,193,562	0	0	2,672,044	2,672,044	0
9		CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0
		<b>TOTAL ACCOUNT</b>	<b>27,923,907</b>	<b>712,874</b>	<b>961,325</b>	<b>13,919,409</b>	<b>15,593,608</b>	<b>1,796,323</b>	<b>488,652</b>	<b>6,533,203</b>	<b>8,818,178</b>	<b>848,758</b>
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,376,072	337,175	13,580	1,025,317	1,376,072	0	0	0	0	0
99		GD-WA / ID / AN	123,986	0	0	0	0	29,069	0	94,917	123,986	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,314,662</b>	<b>337,175</b>	<b>13,580</b>	<b>2,132,344</b>	<b>2,483,099</b>	<b>29,069</b>	<b>0</b>	<b>559,827</b>	<b>588,896</b>	<b>40,917</b>



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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,153,776	14,133,959	9,501,623	8,518,194	32,153,776	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,163,192</b>	<b>14,386,333</b>	<b>9,856,685</b>	<b>9,361,926</b>	<b>33,604,944</b>	<b>2,456,005</b>	<b>948,573</b>	<b>1,062,754</b>	<b>4,467,332</b>	<b>43,834</b>	<b>47,082</b>	<b>90,916</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	66,828,349	12,580,976	7,250,878	46,996,495	66,828,349	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,339,311	0	0	0	0	866,746	472,565	0	1,339,311	0	0	
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	
8		GD-AA	1,149,255	0	0	0	0	0	0	801,904	801,904	0	347,351	
7		CD-AA	54,764,230	0	0	38,651,498	38,651,498	0	0	11,233,787	11,233,787	0	4,878,945	
9		CD-WA / ID / AN	20,920,774	5,351,457	2,948,792	7,991,386	16,291,635	1,520,574	837,876	2,270,689	4,629,139	0	0	
		<b>TOTAL ACCOUNT</b>	<b>146,134,982</b>	<b>17,932,433</b>	<b>10,199,670</b>	<b>93,639,379</b>	<b>121,771,482</b>	<b>2,387,320</b>	<b>1,310,441</b>	<b>14,306,380</b>	<b>18,004,141</b>	<b>1,133,063</b>	<b>5,226,296</b>	<b>6,359,359</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	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	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	0
7		CD-AA	601,888	0	0	424,801	424,801	0	0	123,465	123,465	0	53,622	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		<b>TOTAL ACCOUNT</b>	<b>806,420</b>	<b>0</b>	<b>13,522</b>	<b>611,547</b>	<b>625,069</b>	<b>0</b>	<b>1,897</b>	<b>123,465</b>	<b>125,362</b>	<b>2,367</b>	<b>53,622</b>	<b>55,989</b>
		<b>TOTAL GENERAL PLANT</b>	<b>586,895,590</b>	<b>74,596,244</b>	<b>40,726,128</b>	<b>309,253,389</b>	<b>424,575,761</b>	<b>43,793,721</b>	<b>7,298,110</b>	<b>73,179,485</b>	<b>124,271,316</b>	<b>10,517,135</b>	<b>27,531,378</b>	<b>38,048,513</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		<b>TOTAL ACCOUNT</b>	<b>24,698,478</b>	<b>319,716</b>	<b>0</b>	<b>18,737,337</b>	<b>19,057,053</b>	<b>1,022,594</b>	<b>779,605</b>	<b>2,392,615</b>	<b>4,194,814</b>	<b>426,123</b>	<b>1,020,488</b>	<b>1,446,611</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,577,611	2,309,036	0	13,268,575	15,577,611	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	702,753	0	0	0	0	0	0	490,353	490,353	0	212,400	
7		CD-AA	94,740,882	0	0	66,866,220	66,866,220	0	0	19,434,197	19,434,197	0	8,440,465	
9		CD-WA / ID / AN	421,805	0	32,734	295,738	328,472	0	9,301	84,032	93,333	0	0	
		<b>TOTAL ACCOUNT</b>	<b>111,443,051</b>	<b>2,309,036</b>	<b>32,734</b>	<b>80,430,533</b>	<b>82,772,303</b>	<b>0</b>	<b>9,301</b>	<b>20,008,582</b>	<b>20,017,883</b>	<b>0</b>	<b>8,652,865</b>	<b>8,652,865</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	246,194	0	0	173,759	173,759	0	0	50,502	50,502	0	21,933	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>246,194</b>	<b>0</b>	<b>0</b>	<b>173,759</b>	<b>173,759</b>	<b>0</b>	<b>0</b>	<b>50,502</b>	<b>50,502</b>	<b>0</b>	<b>21,933</b>	<b>21,933</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>71,164,647</b>	<b>71,164,647</b>	<b>0</b>	<b>0</b>	<b>20,683,505</b>	<b>20,683,505</b>	<b>0</b>	<b>8,983,052</b>	<b>8,983,052</b>

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	303120	Misc Intangible Plant--Software 12.5 YR														
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	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	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	0
8		CD-WA / ID / AN	0	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	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	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,550,869	0	0	1,800,352	1,800,352	0	0	523,260	523,260	0	227,257	227,257	0	0
9		CD-WA / ID / AN	18,706,508	14,567,319	0	0	14,567,319	4,139,189	0	0	4,139,189	0	0	0	0	0
		TOTAL ACCOUNT	21,257,377	14,567,319	0	1,800,352	16,367,671	4,139,189	0	523,260	4,662,449	0	227,257	227,257	0	0
		TOTAL	288,805,813	17,196,071	32,734	193,712,589	210,941,394	5,161,783	788,906	49,879,956	55,830,645	426,123	21,607,651	22,033,774		

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(87,218,354)	(61,556,970)	(17,891,101)	(7,770,283)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(773,396)	(602,267)	(171,129)	0
7	282919 CD-AA	(1,306,027)	(921,768)	(267,905)	(116,354)
7	283750 CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
	Total	(89,563,783)	(63,268,747)	(18,384,701)	(7,910,335)

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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended March 31, 2019	
Ending Balance 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	3,747,830	3,747,830	0	0	0	0	3,747,830
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	32	32	0	0	0	0	32
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	57,436,763	30,364,436	0	87,801,199	57,646,509	29,516,276	(209,746)	848,160	0
TOTAL		57,436,763	30,364,436	3,747,862	91,549,061	57,646,509	29,516,276	(209,746)	848,160	3,747,862

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						