

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	41,121,317	26,547,639	14,573,678
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	41,121,317	26,547,639	14,573,678
G-APL	Gas Net Adjusted Rate Base	560,924,698	393,649,799	167,274,899
	RATE OF RETURN	7.331%	6.744%	8.712%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers Percent	4-01-2019 thru 04-30-2019	251,780 100.000%	166,263 66.035%	85,517 33.965%
3	G-OPS	Direct Distribution Operating Expense Percent	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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended April 30, 2019
 Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,797,922	0	7,602,714	4,195,208
	Direct O & M Accts 901 - 935		12,671,112	0	9,329,820	3,341,292
	Direct O & M Accts 901 - 905 Utility 9 Only		2,029,442	0	2,029,442	XXXXXX
	Total		26,498,476	0	18,961,976	7,536,500
	Percentage		100.000%	0.000%	71.559%	28.441%
	Direct Labor Accts 580 - 894		12,728,322	0	8,885,828	3,842,494
	Direct Labor Accts 901 - 935		1,420,797	0	176,159	1,244,638
	Direct Labor Accts 901 - 905 Utility 9 Only		3,470,573	0	3,470,573	XXXXXX
	Total		17,619,692	0	12,532,560	5,087,132
	Percentage		100.000%	0.000%	71.128%	28.872%
	Number of Customers at		354,955	0	251,894	103,061
	Percentage		100.000%	0.000%	70.965%	29.035%
	Net Direct Plant		855,304,042	0	559,809,249	295,494,793
	Percentage		100.000%	0.000%	65.451%	34.549%
	Total Percentages		400.000%	0.000%	279.103%	120.897%
	Average (GD AA)		100.000%	0.000%	69.776%	30.224%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2019
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	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) Percent	4-01-2019 thru 04-30-2019	661,613,579	461,996,134	199,617,445	
			100.000%	69.829%	30.171%	
13	G-PLT Net Gas General Plant Percent	4-01-2019 thru 04-30-2019	88,817,332	71,123,212	17,694,120	
			100.000%	80.078%	19.922%	
14	Net Allocated Schedule M's Percent	05-01-2018 thru 04-30-2019	-34,955,403	-24,146,387	-10,809,016	
			100.000%	69.078%	30.922%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	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)	5,705,391	2,697,167	(1,935,996)	3,767,555	1,831,559	(1,072,228)	1,937,836	865,608
	TOTAL OTHER OPERATING REVENUES	97,905,246	6,101,857	104,007,103	67,070,621	4,054,089	71,124,710	30,834,625	2,047,768	32,882,393
	TOTAL GAS REVENUES	292,816,857	6,101,857	298,918,714	201,803,074	4,054,089	205,857,163	91,013,783	2,047,768	93,061,551
	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-12E
For Twelve Months Ended April 30, 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	1,474,856	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

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2019	
Ending Balance 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	76,545	76,545	0	39,371	39,371
2	902000	Meter Reading Expenses	1,926,252	97,216	2,023,468	1,812,758	64,197	1,876,955	113,494	33,019	146,513
2	903XXX	Customer Records & Collection Expenses	1,536,236	4,912,330	6,448,566	1,089,109	3,243,857	4,332,966	447,127	1,668,473	2,115,600
2	904000	Uncollectible Accounts	(133,797)	1,386,581	1,252,784	(26,436)	915,629	889,193	(107,361)	470,952	363,591
2	905000	Misc Customer Accounts	0	146,896	146,896	0	97,003	97,003	0	49,893	49,893
TOTAL CUSTOMER ACCOUNTS EXPENSES		3,328,691	6,658,939	9,987,630	2,875,431	4,397,231	7,272,662	453,260	2,261,708	2,714,968	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,645,972	151,786	9,797,758	8,196,974	100,232	8,297,206	1,448,998	51,554	1,500,552
2	909000	Advertising	17,024	853,778	870,802	16,937	563,792	580,729	87	289,986	290,073
2	910000	Misc Customer Service & Info Exp	0	244,093	244,093	0	161,187	161,187	0	82,906	82,906
TOTAL CUSTOMER SERVICE & INFO EXP		9,662,996	1,249,657	10,912,653	8,213,911	825,211	9,039,122	1,449,085	424,446	1,873,531	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	
2	913000	Advertising	0	0	0	0	0	0	0	0	
2	916000	Miscellaneous Sales Expenses	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-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-DEPX	Depreciation Expense-General Plant	1,001,218	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	3,572	8,405	4,761	2,494	7,255	72	1,078	1,150
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)	10,927,577	9,824,910	(1,362,079)	7,897,491	6,535,412	259,412	3,030,086	3,289,498
	TOTAL ADMIN & GENERAL EXPENSES	303,108	30,379,808	30,682,916	(320,734)	21,956,008	21,635,274	623,842	8,423,800	9,047,642
	TOTAL EXPENSES BEFORE FIT	205,166,597	48,146,279	253,312,876	143,361,408	34,041,857	177,403,265	61,805,189	14,104,422	75,909,611
	NET OPERATING INCOME (LOSS) BEFORE FIT			45,605,838			28,453,898			17,151,940
G-FIT	FEDERAL INCOME TAX			(3,548,458)			(3,602,815)			54,357
G-FIT	DEFERRED FEDERAL INCOME TAX			8,051,755			5,522,978			2,528,777
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(18,776)			(13,904)			(4,872)
	GAS NET OPERATING INCOME (LOSS)			41,121,317			26,547,639			14,573,678

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL 2	Number of Customers	100.000%	66.035%	33.965%
G-ALL 3	Direct Distribution Operating Expense	100.000%	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-495-12E
For Twelve Months Ended April 30, 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	53,075	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-804-12E
For Twelve Months Ended April 30, 2019	
Ending Balance 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-908-12E
For Twelve Months Ended April 30, 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	279,876	151,786	431,662	223,181	100,232	323,413	56,695	51,554	108,249
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	100,232	8,297,206	1,448,998	51,554	1,500,552

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended April 30, 2019 Ending Balance 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	560,924,698	393,649,799	167,274,899
	Interest Deduction for FIT Calculation	15,855,278	11,148,162	4,707,116
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 April 30, 2019				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	298,918,714	205,857,163	93,061,551
G-OPS	Operating & Maintenance Expense	207,927,045	144,600,315	63,326,730
G-OPS	Book Deprec/Amort and Reg Amortizations	28,470,878	19,160,778	9,310,100
G-OTX	Taxes Other than FIT	16,914,953	13,642,172	3,272,781
	Net Operating Income Before FIT	45,605,838	28,453,898	17,151,940
G-INT	Less: Interest Expense	15,855,278	11,148,162	4,707,116
G-OTX	Less: Idaho ITC Deferral & Amortization	300,977	0	300,977
G-SCM	Schedule M Adjustments	(46,948,959)	(34,462,000)	(12,486,959)
	Taxable Net Operating Income	(16,897,422)	(17,156,264)	258,842
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(3,548,458)	(3,602,815)	54,357
G-DTE	Deferred FIT	8,051,755	5,522,978	2,528,777
99	411400 Amortized Investment Tax Credit	(18,776)	(13,904)	(4,872)
	Total FIT/Deferred FIT & ITC	4,484,521	1,906,259	2,578,262
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
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	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	882,846	882,846	0	381,451	381,451
12	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997005	FAS106 Current Retiree Medical Accrual	0	366,373	366,373	0	255,835	255,835	0	110,538	110,538
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	159,448	159,448	0	68,893	68,893
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	(83,873)	(83,873)	0	(36,239)	(36,239)
12	997027	Customer Uncollectibles	0	56,017	56,017	0	39,116	39,116	0	16,901	16,901
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	(4,875,264)	(4,875,264)	0	(3,404,348)	(3,404,348)	0	(1,470,916)	(1,470,916)
12	997048	AFUDC	0	2,298,630	2,298,630	0	1,605,110	1,605,110	0	693,520	693,520
12	997049	Tax Depreciation	0	(34,865,142)	(34,865,142)	0	(24,345,980)	(24,345,980)	0	(10,519,162)	(10,519,162)
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	2,340,033	2,340,033	0	1,011,058	1,011,058
12	997081	Deferred Compensation	0	(18,160)	(18,160)	0	(12,681)	(12,681)	0	(5,479)	(5,479)
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	66,747	66,747	0	46,609	46,609	0	20,138	20,138
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	(5,338,945)	(5,338,945)	0	(2,306,797)	(2,306,797)
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	(3,984,017)	(2,042,599)	21,709	(1,721,373)	(1,699,664)
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	(172,137)	(172,137)	0	(74,375)	(74,375)
12	997112	AFUDC Equity Tax Flow Through	0	(857,184)	(857,184)	0	(598,563)	(598,563)	0	(258,621)	(258,621)
12	997113	AFUDC Equity CWIP	0	(282,971)	(282,971)	0	(197,596)	(197,596)	0	(85,375)	(85,375)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,412)	(16,412)	0	(7,091)	(7,091)
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)	(24,146,388)	(34,462,000)	(1,677,944)	(10,809,015)	(12,486,959)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.035%	33.965%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.913%	32.087%
G-ALL	11	Book Depreciation	100.000%	69.523%	30.477%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	69.829%	30.171%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended April 30, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	2,090,179	1,459,551	630,628
99	410100	Deferred Federal Income Tax Exp	5,962,141	4,073,094	1,889,047
		SUBTOTAL	8,052,320	5,532,645	2,519,675
12	411100	Deferred Federal Income Tax Expense - Allocated	27,967	19,529	8,438
99	411100	Deferred Federal Income Tax Exp	(28,532)	(29,196)	664
		SUBTOTAL	(565)	(9,667)	9,102
		Total Deferred Federal Income Tax Expense	8,051,755	5,522,978	2,528,777

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	69.829%	30.171%
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 April 30, 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	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
 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)	4,163,318	47,601,538	51,764,856	4,154,017	34,402,584	38,556,601	9,301	13,198,954	13,208,255
		TOTAL INTANGIBLE PLANT	5,965,517	49,994,153	55,959,670	5,176,611	36,131,775	41,308,386	788,906	13,862,378	14,651,284
		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	2,872,646	2,872,646	0	1,984,998	1,984,998	0	887,648	887,648
1	352XXX	Wells	0	19,573,434	19,573,434	0	13,525,243	13,525,243	0	6,048,191	6,048,191
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	12,996,161	12,996,161	0	8,980,347	8,980,347	0	4,015,814	4,015,814
1	355000	Measuring & Regulating Equipment	0	1,666,916	1,666,916	0	1,151,839	1,151,839	0	515,077	515,077
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,942,980	2,942,980	0	2,033,599	2,033,599	0	909,381	909,381
		TOTAL UNDERGROUND STORAGE PLAN	0	42,779,820	42,779,820	0	29,586,634	29,586,634	0	13,193,186	13,193,186
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	421,303	0	421,303	313,123	0	313,123	108,180	0	108,180
6	375000	Structures & Improvements	1,261,558	0	1,261,558	804,175	0	804,175	457,383	0	457,383
6	376000	Mains	365,846,255	2,518,937	368,365,192	241,973,514	1,710,686	243,684,200	123,872,741	808,251	124,680,992
6	378000	Measuring & Reg Station Equip-General	6,463,640	0	6,463,640	4,064,977	0	4,064,977	2,398,663	0	2,398,663
6	379000	Measuring & Reg Station Equip-City Gate	6,349,800	0	6,349,800	1,872,308	0	1,872,308	4,477,492	0	4,477,492
6	380000	Services	265,719,961	0	265,719,961	182,862,666	0	182,862,666	82,857,295	0	82,857,295
6	381XXX	Meters	89,020,608	0	89,020,608	59,385,418	0	59,385,418	29,635,190	0	29,635,190
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,770,739	0	3,770,739	2,820,691	0	2,820,691	950,048	0	950,048
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	738,942,459	2,518,937	741,461,396	494,160,797	1,710,686	495,871,483	244,781,662	808,251	245,589,913
		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	23,834,680	25,427,878	49,262,558	22,210,495	18,377,236	40,587,731	1,624,185	7,050,642	8,674,827
4	391XXX	Office Furniture & Equipment	2,104,175	17,898,197	20,002,372	2,086,246	12,935,385	15,021,631	17,929	4,962,812	4,980,741
4	392XXX	Transportation Equipment	12,553,103	4,071,914	16,625,017	9,813,596	2,942,854	12,756,450	2,739,507	1,129,060	3,868,567
4	393000	Stores Equipment	208,139	983,279	1,191,418	158,464	710,635	869,099	49,675	272,644	322,319
4	394000	Tools, Shop & Garage Equipment	2,284,975	6,540,108	8,825,083	1,796,323	4,726,667	6,522,990	488,652	1,813,441	2,302,093

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended April 30, 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	3,456,399	12,150,019	15,606,418	2,321,108	8,781,062	11,102,170	1,135,291	3,368,957	4,504,248
4	398000	Miscellaneous Equipment	1,897	124,020	125,917	0	89,632	89,632	1,897	34,388	36,285
		TOTAL GENERAL PLANT	50,935,294	71,006,693	121,941,987	43,832,840	51,317,958	95,150,798	7,102,454	19,688,735	26,791,189
		TOTAL PLANT IN SERVICE	795,843,270	166,299,603	962,142,873	543,170,248	118,747,053	661,917,301	252,673,022	47,552,550	300,225,572
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,742,809)	(16,742,809)	0	(11,569,281)	(11,569,281)	0	(5,173,528)	(5,173,528)
G-ADEP		Distribution Plant	(231,802,060)	(1,812,920)	(233,614,980)	(150,667,078)	(1,231,208)	(151,898,286)	(81,134,982)	(581,712)	(81,716,694)
G-ADEP		General Plant	(12,305,454)	(20,819,201)	(33,124,655)	(8,981,134)	(15,046,452)	(24,027,586)	(3,324,320)	(5,772,749)	(9,097,069)
		TOTAL ACCUMULATED DEPRECIATION	(244,107,514)	(39,374,930)	(283,482,444)	(159,648,212)	(27,846,941)	(187,495,153)	(84,459,302)	(11,527,989)	(95,987,291)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(330,751)	(719,889)	(1,050,640)	(224,440)	(520,278)	(744,718)	(106,311)	(199,611)	(305,922)
G-AAMT		Misc IT Intangible Plant - 3031XX	(459,791)	(15,536,423)	(15,996,214)	(452,812)	(11,228,483)	(11,681,295)	(6,979)	(4,307,940)	(4,314,919)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(790,542)	(16,256,312)	(17,046,854)	(677,252)	(11,748,761)	(12,426,013)	(113,290)	(4,507,551)	(4,620,841)
		TOTAL ACCUMULATED DEPR/AMORT	(244,898,056)	(55,631,242)	(300,529,298)	(160,325,464)	(39,595,702)	(199,921,166)	(84,572,592)	(16,035,540)	(100,608,132)
		NET GAS UTILITY PLANT before DFIT	550,945,214	110,668,361	661,613,575	382,844,784	79,151,351	461,996,135	168,100,430	31,517,010	199,617,440
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,356,501)	(110,356,501)	0	(77,060,841)	(77,060,841)	0	(33,295,660)	(33,295,660)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,973,695)	(17,973,695)	0	(12,985,754)	(12,985,754)	0	(4,987,941)	(4,987,941)
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	(372,616)	(372,616)	0	(260,194)	(260,194)	0	(112,422)	(112,422)
		TOTAL ACCUMULATED DFIT	0	(129,025,284)	(129,025,284)	0	(90,539,846)	(90,539,846)	0	(38,485,438)	(38,485,438)
		NET GAS UTILITY PLANT	550,945,214	(18,356,923)	532,588,291	382,844,784	(11,388,495)	371,456,289	168,100,430	(6,968,428)	161,132,002

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)	100.000%	69.829%	30.171%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended April 30, 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	550,945,214	(18,356,923)	532,588,291	382,844,784	(11,388,495)	371,456,289	168,100,430	(6,968,428)	161,132,002
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	187,235	58,875	246,110	171,862	42,550	214,412	15,373	16,325	31,698
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	5,699,756	5,699,756	0	3,938,531	3,938,531	0	1,761,225	1,761,225
4	252000 Customer Advances	(2,694)	0	(2,694)	0	0	0	(2,694)	0	(2,694)
99	235199 Customer Deposits	(562,364)	0	(562,364)	(562,364)	0	(562,364)	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	10,339,149	0	10,339,149	10,339,149	0	10,339,149	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,171,221)	0	(2,171,221)	(2,171,221)	0	(2,171,221)	0	0	0
C-WKC	Working Capital	9,064,992	0	9,064,992	6,482,161	0	6,482,161	2,582,831	0	2,582,831
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,850,277	11,486,130	28,336,407	14,254,839	7,938,671	22,193,510	2,595,438	3,547,459	6,142,897
	NET RATE BASE	567,795,491	(6,870,793)	560,924,698	397,099,623	(3,449,824)	393,649,799	170,695,868	(3,420,969)	167,274,899

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	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		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
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		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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended April 30, 2019	
Ending Balance 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-12E
For Twelve Months Ended April 30, 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		
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-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(70,625,746)	(70,625,746)											
	Steam (ED-ID)	(82,501,779)	(82,501,779)											
	Steam (ED-WA)	(155,270,443)	(155,270,443)											
	Hydro (ED-AN)	(139,426,177)	(139,426,177)											
	Other (ED-AN)	(131,581,230)	(131,581,230)											
Total Electric Production	(579,405,375)	(579,405,375)												
Electric Transmission														
	ED-AN	(198,796,626)	(198,796,626)											
	ED-ID	(7,971,929)	(7,971,929)											
	ED-WA	(14,923,188)	(14,923,188)											
Total Electric Transmission	(221,691,743)	(221,691,743)												
Electric Distribution														
	ED-AN	(202,059)	(202,059)											
	ED-ID	(223,040,186)	(223,040,186)											
	ED-WA	(357,287,243)	(357,287,243)											
Total Electric Distribution	(580,529,488)	(580,529,488)												
Gas Underground Storage														
1	GD-AN	(16,742,809)	(16,742,809)			(16,742,809)	(16,742,809)		(11,569,281)	(11,569,281)		(5,173,528)	(5,173,528)	
	GD-OR	(1,201,715)		(1,201,715)										
Total Gas Underground Storage	(17,944,524)		(16,742,809)	(1,201,715)		(16,742,809)	(16,742,809)		(11,569,281)	(11,569,281)		(5,173,528)	(5,173,528)	
Gas Distribution														
6	GD-AN	(1,812,920)	(1,812,920)			(1,812,920)	(1,812,920)		(1,231,208)	(1,231,208)		(581,712)	(581,712)	
	GD-ID	(81,134,982)	(81,134,982)			(81,134,982)	(81,134,982)				(81,134,982)		(81,134,982)	
	GD-WA	(150,667,078)	(150,667,078)			(150,667,078)	(150,667,078)	(150,667,078)		(150,667,078)				
	GD-OR	(114,113,033)		(114,113,033)										
Total Gas Distribution	(347,728,013)		(233,614,980)	(114,113,033)		(231,802,060)	(1,812,920)	(233,614,980)	(150,667,078)	(1,231,208)	(151,898,286)	(81,134,982)	(581,712)	(81,716,694)
General Plant														
	ED-AN	(34,042,336)	(34,042,336)											
	ED-ID	(10,312,839)	(10,312,839)											
	ED-WA	(19,542,350)	(19,542,350)											
7,4	CD-AA	(69,502,208)	(49,053,268)	(14,256,988)	(6,191,952)	(14,256,988)	(14,256,988)		(10,303,810)	(10,303,810)		(3,953,178)	(3,953,178)	
9,4	CD-AN	(9,698,195)	(7,552,275)	(2,145,920)		(2,145,920)	(2,145,920)		(1,550,899)	(1,550,899)		(595,021)	(595,021)	
9	CD-ID	(6,176,921)	(4,810,154)	(1,366,767)		(1,366,767)	(1,366,767)				(1,366,767)		(1,366,767)	
9	CD-WA	(4,774,399)	(3,717,968)	(1,056,431)		(1,056,431)	(1,056,431)	(1,056,431)		(1,056,431)				
8,4	GD-AA	(1,687,227)		(1,177,279)	(509,948)	(1,177,279)	(1,177,279)		(850,843)	(850,843)		(326,436)	(326,436)	
4	GD-AN	(3,239,014)		(3,239,014)		(3,239,014)	(3,239,014)		(2,340,900)	(2,340,900)		(898,114)	(898,114)	
	GD-ID	(1,957,553)		(1,957,553)		(1,957,553)	(1,957,553)				(1,957,553)		(1,957,553)	
	GD-WA	(7,924,703)		(7,924,703)		(7,924,703)	(7,924,703)	(7,924,703)		(7,924,703)				
	GD-OR	(4,682,551)		(4,682,551)										
Total General Plant	(173,540,296)	(129,031,190)	(33,124,655)	(11,384,451)		(12,305,454)	(20,819,201)	(33,124,655)	(8,981,134)	(15,046,452)	(24,027,586)	(3,324,320)	(5,772,749)	(9,097,069)

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Total Accumulated Depreciation (1,920,839,439) (1,510,657,796) (283,482,444) (126,699,199) (244,107,514) (39,374,930) (283,482,444) (159,648,212) (27,846,941) (187,495,153) (84,459,302) (11,527,989) (95,987,291)

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-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(12,284,288)	(12,284,288)											
Misc Intangible Plt (303000)	ED-AN	(1,927,409)	(1,927,409)											
Total Production/Transmission		(14,211,697)	(14,211,697)											
Distribution														
Franchises (302000)	ED-WA	(225,745)	(225,745)											
Misc Intangible Plt (303000)	ED-WA	(44,629)	(44,629)											
Total Distribution		(270,374)	(270,374)											
General Plant - 303000														
7,4	CD-AA	(3,391,052)	(2,393,336)	(695,607)	(302,109)		(695,607)	(695,607)		(502,729)	(502,729)		(192,878)	(192,878)
9,4	CD-AN	(109,740)	(85,458)	(24,282)			(24,282)	(24,282)		(17,549)	(17,549)		(6,733)	(6,733)
	GD-ID	(106,311)		(106,311)			(106,311)	(106,311)				(106,311)		(106,311)
	GD-WA	(224,440)		(224,440)			(224,440)	(224,440)	(224,440)		(224,440)			
	GD-OR	(99,444)			(99,444)									
Total General Plant - 303000		(3,930,987)	(2,478,794)	(1,050,640)	(401,553)	(330,751)	(719,889)	(1,050,640)	(224,440)	(520,278)	(744,718)	(106,311)	(199,611)	(305,922)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(73,789,483)	(52,079,141)	(15,136,437)	(6,573,905)		(15,136,437)	(15,136,437)		(10,939,405)	(10,939,405)		(4,197,032)	(4,197,032)
9,4	CD-AN	(45,396)	(35,351)	(10,045)			(10,045)	(10,045)		(7,260)	(7,260)		(2,785)	(2,785)
9	CD-ID	(31,540)	(24,561)	(6,979)			(6,979)	(6,979)				(6,979)		(6,979)
9	CD-WA	(2,046,423)	(1,593,611)	(452,812)			(452,812)	(452,812)	(452,812)		(452,812)		0	0
	ED-AN	(4,896,395)	(4,896,395)											
	ED-ID	0	0											
	ED-WA	(1,332,297)	(1,332,297)											
8,4	GD-AA	(558,847)		(389,941)	(168,906)		(389,941)	(389,941)		(281,818)	(281,818)		(108,123)	(108,123)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 3031XX		(82,700,381)	(59,961,356)	(15,996,214)	(6,742,811)	(459,791)	(15,536,423)	(15,996,214)	(452,812)	(11,228,483)	(11,681,295)	(6,979)	(4,307,940)	(4,314,919)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0		0			
4	ED-AN	(160,900)	(160,900)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(160,900)	(160,900)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(101,274,339)	(77,083,121)	(17,046,854)	(7,144,364)	(790,542)	(16,256,312)	(17,046,854)	(677,252)	(11,748,761)	(12,426,013)	(113,290)	(4,507,551)	(4,620,841)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended April 30, 2019	
Ending Balance 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-12E
For Twelve Months Ended April 30, 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
		TOTAL ACCOUNT	16,076,574	827,894	702,759	7,565,150	9,095,803	2,961,534	96,745	2,188,698	5,246,977	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,477,327	1,106,086	2,722,078	4,649,163	8,477,327	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	112,491,981	0	0	79,394,590	79,394,590	0	0	23,075,480	23,075,480	0	10,021,911	10,021,911
9		CD-WA / ID / AN	30,811,766	9,998,999	5,716,099	8,278,948	23,994,046	2,841,137	1,624,185	2,352,398	6,817,720	0	0	0
		TOTAL ACCOUNT	174,901,072	11,105,085	8,438,177	92,322,701	111,865,963	22,210,496	1,624,185	25,427,878	49,262,559	3,750,639	10,021,911	13,772,550
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,179,322	483,438	0	1,695,884	2,179,322	0	0	0	0	0	0	0
99		GD-WA / ID / AN	813,233	0	0	0	0	813,233	0	0	813,233	0	0	0
99		GD-OR / AS	1,759	0	0	0	0	0	0	0	0	1,759	0	1,759
8		GD-AA	252,886	0	0	0	0	0	0	176,454	176,454	0	76,432	76,432
7		CD-AA	86,089,416	0	0	60,760,188	60,760,188	0	0	17,659,522	17,659,522	0	7,669,706	7,669,706
9		CD-WA / ID / AN	6,115,442	4,480,198	63,099	218,981	4,762,278	1,273,013	17,929	62,222	1,353,164	0	0	0
		TOTAL ACCOUNT	95,452,058	4,963,636	63,099	62,675,053	67,701,788	2,086,246	17,929	17,898,198	20,002,373	1,759	7,746,138	7,747,897
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	46,991,024	22,546,967	9,555,271	14,888,786	46,991,024	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,610,421	0	0	0	0	9,255,214	2,515,238	1,839,969	13,610,421	0	0	0
99		GD-OR / AS	3,828,479	0	0	0	0	0	0	0	0	3,828,479	0	3,828,479
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7		CD-AA	7,260,713	0	0	5,124,466	5,124,466	0	0	1,489,390	1,489,390	0	646,857	646,857
9		CD-WA / ID / AN	6,744,910	1,965,149	789,287	2,498,027	5,252,463	558,382	224,270	709,795	1,492,447	0	0	0
		TOTAL ACCOUNT	78,482,497	24,512,116	10,344,558	22,511,279	57,367,953	9,813,596	2,739,508	4,071,914	16,625,018	3,828,479	661,047	4,489,526

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
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	0	24,642	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	4,986,028	247,425	174,826	3,460,519	3,882,770	70,304	49,675	983,279	1,103,258	0	0	
		TOTAL ACCOUNT	5,490,726	248,405	176,172	3,850,089	4,274,666	158,464	49,675	983,279	1,191,418	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,509,858	703,615	204,716	4,601,527	5,509,858	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0	
99		GD-OR / AS	848,758	0	0	0	0	0	0	0	0	848,758	0	
8		GD-AA	4,979,162	0	0	0	0	0	0	3,474,260	3,474,260	0	1,504,902	
7		CD-AA	13,036,869	0	0	9,201,161	9,201,161	0	0	2,674,253	2,674,253	0	1,161,455	
9		CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0	
		TOTAL ACCOUNT	27,943,338	712,874	961,325	13,928,941	15,603,140	1,796,323	488,652	6,540,108	8,825,083	848,758	2,666,357	3,515,115
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,376,072	337,175	13,580	1,025,317	1,376,072	0	0	0	0	0	0	
99		GD-WA / ID / AN	123,986	0	0	0	0	29,069	0	94,917	123,986	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,314,662	337,175	13,580	2,132,344	2,483,099	29,069	0	559,827	588,896	40,917	201,750	242,667

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2019 Ending Balance Basis	Report ID: C-GPL-12E
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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	32,228,661	14,201,527	9,501,623	8,525,511	32,228,661	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	372,990	372,990	0	0	108,407	108,407	0	47,082	
9		CD-WA / ID / AN	1,384,534	252,374	355,062	470,742	1,078,178	71,710	100,888	133,758	306,356	0	0	
		TOTAL ACCOUNT	38,238,077	14,453,901	9,856,685	9,369,243	33,679,829	2,456,005	948,573	1,062,754	4,467,332	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	49,099,313	10,790,445	6,314,737	31,994,131	49,099,313	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,010,315	0	0	0	0	701,724	308,591	0	1,010,315	0	0	
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	
8		GD-AA	538,474	0	0	0	0	0	0	375,726	375,726	0	162,748	
7		CD-AA	50,880,769	0	0	35,910,629	35,910,629	0	0	10,437,172	10,437,172	0	4,532,968	
9		CD-WA / ID / AN	17,097,692	5,699,206	2,909,459	4,705,820	13,314,485	1,619,385	826,700	1,337,122	3,783,207	0	0	
		TOTAL ACCOUNT	119,759,626	16,489,651	9,224,196	72,610,580	98,324,427	2,321,109	1,135,291	12,150,020	15,606,420	1,133,063	4,695,716	5,828,779
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	604,595	0	0	426,711	426,711	0	0	124,021	124,021	0	53,863	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	809,127	0	13,522	613,457	626,979	0	1,897	124,021	125,918	2,367	53,863	56,230
		TOTAL GENERAL PLANT	560,581,598	73,650,737	39,794,073	287,692,678	401,137,488	43,832,842	7,102,455	71,006,697	121,941,994	10,523,002	26,979,114	37,502,116

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-12E
For Twelve Months Ended April 30, 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	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,367,664	1,432,132	0	13,935,532	15,367,664	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	702,948	0	0	0	0	0	0	490,489	490,489	0	212,459	
7		CD-AA	95,238,145	0	0	67,217,178	67,217,178	0	0	19,536,201	19,536,201	0	8,484,766	
9		CD-WA / ID / AN	460,334	0	32,734	325,742	358,476	0	9,301	92,557	101,858	0	0	
		TOTAL ACCOUNT	111,769,091	1,432,132	32,734	81,478,452	82,943,318	0	9,301	20,119,247	20,128,548	0	8,697,225	8,697,225
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	246,194	0	0	173,759	173,759	0	0	50,502	50,502	0	21,933	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	246,194	0	0	173,759	173,759	0	0	50,502	50,502	0	21,933	21,933
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 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	2,568,090	0	0	1,812,507	1,812,507	0	0	526,792	526,792	0	228,791	228,791	0	0
9		CD-WA / ID / AN	18,773,520	14,619,503	0	0	14,619,503	4,154,017	0	0	4,154,017	0	0	0	0	0
		TOTAL ACCOUNT	21,341,610	14,619,503	0	1,812,507	16,432,010	4,154,017	0	526,792	4,680,809	0	228,791	228,791	0	0
		TOTAL	289,216,086	16,371,351	32,734	194,772,663	211,176,748	5,176,611	788,906	49,994,153	55,959,670	426,123	21,653,545	22,079,668		

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended April 30, 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	(86,783,874)	(61,250,323)	(17,801,976)	(7,731,575)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(776,059)	(604,340)	(171,719)	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	(89,131,966)	(62,964,173)	(18,296,166)	(7,871,627)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended April 30, 2019
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,739,355	3,739,355	0	0	0	0	3,739,355
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	(509)	(509)	0	0	0	0	(509)
7/4	154560 Supply Chain Invoice Price Variance	0	0	40	40	0	0	0	0	40
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	60,374,865	26,622,773	0	86,997,638	53,892,704	24,039,942	6,482,161	2,582,831	0
TOTAL		60,374,865	26,622,773	3,738,886	90,736,524	53,892,704	24,039,942	6,482,161	2,582,831	3,738,886

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						