

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	7,437,718	4,853,264	2,584,454
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	7,437,718	4,853,264	2,584,454
G-APL	Gas Net Adjusted Rate Base	559,369,154	391,216,456	168,152,698
	RATE OF RETURN	1.330%	1.241%	1.537%

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

RESULTS OF OPERATIONS			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES For Month Ended February 28, 2019 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers Percent	2-01-2019 thru 02-28-2019	249,912 100.000%	164,662 65.888%	85,250 34.112%
3	G-OPS	Direct Distribution Operating Expense Percent	2-01-2019 thru 02-28-2019	904,685 100.000%	652,176 72.089%	252,509 27.911%
	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	2-01-2019 thru 02-28-2019	50,363,287 100.000%	34,176,527 67.860%	16,186,760 32.140%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2019

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2019

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

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%

8

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2019

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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	100.000%	67.773%	32.227%	
11	Book Depreciation Percent	2-01-2019 thru 02-28-2019	100.000%	69.854%	30.146%	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2019 thru 02-28-2019	100.000%	69.696%	30.304%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2019 thru 02-28-2019	100.000%	80.047%	19.953%	
14	Net Allocated Schedule M's - AMA Percent	2-01-2019 thru 02-28-2019	100.000%	68.094%	31.906%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	19,892,082	0	19,892,082	13,417,619	0	13,417,619	6,474,463	0	6,474,463
99	4812XX	Commercial - Firm & Interruptible	9,266,366	0	9,266,366	6,614,273	0	6,614,273	2,652,093	0	2,652,093
99	4813XX	Industrial-Firm	308,346	0	308,346	188,647	0	188,647	119,699	0	119,699
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	37,920	0	37,920	33,758	0	33,758	4,162	0	4,162
99	499XXX	Unbilled Revenue	788,610	0	788,610	422,570	0	422,570	366,040	0	366,040
TOTAL SALES TO ULTIMATE CUSTOMERS			30,293,324	0	30,293,324	20,676,867	0	20,676,867	9,616,457	0	9,616,457
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	17,345,466	0	17,345,466	11,770,633	0	11,770,633	5,574,833	0	5,574,833
4	488000	Miscellaneous Service Revenues	643	0	643	325	0	325	318	0	318
99	4893XX	Transportation Revenues	545,400	0	545,400	492,065	0	492,065	53,335	0	53,335
99	493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4	495XXX	Other Gas Revenues	(2,689,920)	19,149	(2,670,771)	(1,537,340)	13,839	(1,523,501)	(1,152,580)	5,310	(1,147,270)
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			15,201,818	19,149	15,220,967	10,725,912	13,839	10,739,751	4,475,906	5,310	4,481,216
TOTAL GAS REVENUES			45,495,142	19,149	45,514,291	31,402,779	13,839	31,416,618	14,092,363	5,310	14,097,673
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	25,082,171	0	25,082,171	17,174,868	0	17,174,868	7,907,303	0	7,907,303
99	808XXX	Net Natural Gas Storage Transactions	1,328,874	0	1,328,874	901,774	0	901,774	427,100	0	427,100
99	811000	Gas Used for Products Extraction	(45,563)	0	(45,563)	(30,919)	0	(30,919)	(14,644)	0	(14,644)
10	813000	Other Gas Expenses	0	91,050	91,050	0	61,707	61,707	0	29,343	29,343
99	813010	Gas Technology Institute (GTI) Expenses	20,756	0	20,756	14,541	0	14,541	6,215	0	6,215
TOTAL PRODUCTION EXPENSES			26,386,238	91,050	26,477,288	18,060,264	61,707	18,121,971	8,325,974	29,343	8,355,317
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	884	884	0	611	611	0	273	273
1	824000	Other Expenses	0	72,314	72,314	0	49,969	49,969	0	22,345	22,345
1	837000	Other Equipment	0	52,171	52,171	0	36,050	36,050	0	16,121	16,121
TOTAL UNDERGROUND STORAGE OPER EXP			0	125,369	125,369	0	86,630	86,630	0	38,739	38,739
G-DEPX		Depreciation Expense-Underground Storage	0	81,378	81,378	0	56,232	56,232	0	25,146	25,146
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	38,410	38,410	0	26,541	26,541	0	11,869	11,869

RESULTS OF OPERATIONS	Report ID:
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For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	119,788	119,788	0	82,773	82,773	0	37,015	37,015
	TOTAL UNDERGROUND STORAGE EXPENSES	0	245,157	245,157	0	169,403	169,403	0	75,754	75,754

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For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	27,603	144,725	172,328	21,274	104,331	125,605	6,329	40,394	46,723
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	162,352	80,020	242,372	142,903	57,686	200,589	19,449	22,334	41,783
3	875000 Measuring & Reg Sta Exp-General	18,689	0	18,689	8,038	0	8,038	10,651	0	10,651
3	876000 Measuring & Reg Sta Exp-Industrial	611	0	611	608	0	608	3	0	3
3	877000 Measuring & Reg Sta Exp-City Gate	17,574	0	17,574	11,373	0	11,373	6,201	0	6,201
3	878000 Meter & House Regulator Expenses	6,111	0	6,111	2,461	0	2,461	3,650	0	3,650
3	879000 Customer Installation Expenses	188,767	11,685	200,452	126,597	8,424	135,021	62,170	3,261	65,431
3	880000 Other Expenses	256,703	56,566	313,269	198,591	40,778	239,369	58,112	15,788	73,900
3	881000 Rents	0	2,070	2,070	0	1,492	1,492	0	578	578
	MAINTENANCE									
3	885000 Supervision & Engineering	13,617	1,863	15,480	5,732	1,343	7,075	7,885	520	8,405
3	887000 Mains	76,088	3	76,091	61,841	2	61,843	14,247	1	14,248
3	889000 Measuring & Reg Sta Exp-General	3,203	214	3,417	1,977	154	2,131	1,226	60	1,286
3	890000 Measuring & Reg Sta Exp-Industrial	536	3,069	3,605	(1,354)	2,212	858	1,890	857	2,747
3	891000 Measuring & Reg Sta Exp-City Gate	5,393	13,176	18,569	2,679	9,498	12,177	2,714	3,678	6,392
3	892000 Services	4,349	0	4,349	(8,515)	0	(8,515)	12,864	0	12,864
3	893000 Meters & House Regulators	123,101	(14,432)	108,669	78,002	(10,404)	67,598	45,099	(4,028)	41,071
3	894000 Other Equipment	(14)	21,378	21,364	(32)	15,411	15,379	18	5,967	5,985
	TOTAL DISTRIBUTION OPERATING EXP	904,683	320,337	1,225,020	652,175	230,927	883,102	252,508	89,410	341,918
G-DEPX	Depreciation Expense-Distribution	1,530,611	5,016	1,535,627	1,032,236	3,404	1,035,640	498,375	1,612	499,987
G-OTX	Taxes Other Than FIT	2,132,316	0	2,132,316	1,820,862	0	1,820,862	311,454	0	311,454
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,662,927	5,016	3,667,943	2,853,098	3,404	2,856,502	809,829	1,612	811,441
	TOTAL DISTRIBUTION EXPENSES	4,567,610	325,353	4,892,963	3,505,273	234,331	3,739,604	1,062,337	91,022	1,153,359

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	10,641	10,641	0	7,011	7,011	0	3,630	3,630
2	902000	Meter Reading Expenses	155,024	6,815	161,839	146,645	4,490	151,135	8,379	2,325	10,704
2	903XXX	Customer Records & Collection Expenses	131,936	362,764	494,700	90,285	239,018	329,303	41,651	123,746	165,397
2	904000	Uncollectible Accounts	0	113,066	113,066	0	74,497	74,497	0	38,569	38,569
2	905000	Misc Customer Accounts	0	5,543	5,543	0	3,652	3,652	0	1,891	1,891
TOTAL CUSTOMER ACCOUNTS EXPENSES			286,960	498,829	785,789	236,930	328,668	565,598	50,030	170,161	220,191
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,671,847	10,932	1,682,779	1,418,107	7,203	1,425,310	253,740	3,729	257,469
2	909000	Advertising	494	48,690	49,184	494	32,081	32,575	0	16,609	16,609
2	910000	Misc Customer Service & Info Exp	0	5,060	5,060	0	3,334	3,334	0	1,726	1,726
TOTAL CUSTOMER SERVICE & INFO EXP			1,672,341	64,682	1,737,023	1,418,601	42,618	1,461,219	253,740	22,064	275,804
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,875	873,702	884,577	7,406	631,442	638,848	3,469	242,260	245,729
4	921000	Office Supplies & Expenses	101	91,915	92,016	37	66,429	66,466	64	25,486	25,550
4	922000	Admin. Expenses Transferred - Credit	0	(1,539)	(1,539)	0	(1,112)	(1,112)	0	(427)	(427)
4	923000	Outside Services Employed	421	258,093	258,514	421	186,529	186,950	0	71,564	71,564
4	924000	Property Insurance Premium	0	27,640	27,640	0	19,976	19,976	0	7,664	7,664
4	925XXX	Injuries and Damages	0	74,954	74,954	0	54,171	54,171	0	20,783	20,783
4	926XXX	Employee Pensions and Benefits	456	79,793	80,249	456	57,668	58,124	0	22,125	22,125
4	928000	Regulatory Commission Expenses	57,813	26,742	84,555	40,451	19,327	59,778	17,362	7,415	24,777
4	930000	Miscellaneous General Expenses	6,136	95,702	101,838	4,598	69,166	73,764	1,538	26,536	28,074
4	931000	Rents	620	3,503	4,123	620	2,532	3,152	0	971	971
4	935000	Maintenance of General Plant	59,198	260,636	319,834	50,460	188,367	238,827	8,738	72,269	81,007
TOTAL ADMIN & GEN OPERATING EXP			135,620	1,791,141	1,926,761	104,449	1,294,495	1,398,944	31,171	496,646	527,817
G-DEPX	Depreciation Expense-General Plant		116,907	445,911	562,818	108,560	322,269	430,829	8,347	123,642	131,989
G-AMTX	Amortization Expense - General Plant - 303000		3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		64,133	490,848	554,981	63,988	354,745	418,733	145	136,103	136,248
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	(410,273)	0	(410,273)	(410,273)	0	(410,273)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	0	0	0	0	0	0	0	0	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters/ERTs Excess Depreciation Deferr	662	0	662	662	0	662	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Deferral - AMI	(151,487)	0	(151,487)	(151,487)	0	(151,487)	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			(314,042)	949,993	635,951	(337,790)	686,578	348,788	23,748	263,415	287,163
TOTAL ADMIN & GENERAL EXPENSES			(178,422)	2,741,134	2,562,712	(233,341)	1,981,073	1,747,732	54,919	760,061	814,980
TOTAL EXPENSES BEFORE FIT			32,734,727	3,966,205	36,700,932	22,987,727	2,817,800	25,805,527	9,747,000	1,148,405	10,895,405
NET OPERATING INCOME (LOSS) BEFORE FIT					8,813,359			5,611,091			3,202,268

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	FEDERAL INCOME TAX			(524,104)			(507,233)			(16,871)
G-FIT	DEFERRED FEDERAL INCOME TAX			1,901,095			1,266,064			635,031
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,350)			(1,004)			(346)
	GAS NET OPERATING INCOME (LOSS)			7,437,718			4,853,264			2,584,454

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

***** 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%		65.888%		34.112%
G-ALL 3	Direct Distribution Operating Expense	100.000%		72.089%		27.911%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		72.272%		27.728%
G-ALL 10	Actual Annual Throughput	100.000%		67.773%		32.227%
G-ALL 99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,423	19,149	23,572	4,423	13,839	18,262	0	5,310	5,310
4	495028	Deferred Exchange Reservation	375,000	0	375,000	254,475	0	254,475	120,525	0	120,525
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	(3,280,704)	0	(3,280,704)	(1,998,014)	0	(1,998,014)	(1,282,690)	0	(1,282,690)
4	495329	Amortization Res Decoupling Deferral	697,860	0	697,860	608,289	0	608,289	89,571	0	89,571
4	495338	Non-Res Decoupling Deferred Rev	(466,114)	0	(466,114)	(346,061)	0	(346,061)	(120,053)	0	(120,053)
4	495339	Amortization Non-Res Decoupling	(20,385)	0	(20,385)	(60,453)	0	(60,453)	40,068	0	40,068
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	(2,689,920)	19,149	(2,670,771)	(1,537,341)	13,839	(1,523,502)	(1,152,579)	5,310	(1,147,269)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	28,612,327	0	28,612,327	19,416,190	0	19,416,190	9,196,137	0	9,196,137
1	804001	Pipeline Demand Costs	2,136,544	0	2,136,544	1,476,352	0	1,476,352	660,192	0	660,192
1	804002	Transport Variable Charges	41,640	0	41,640	28,773	0	28,773	12,867	0	12,867
6	804010	Gas Costs - Fixed Hedge	24,889	0	24,889	16,890	0	16,890	7,999	0	7,999
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	26,497	0	26,497	17,981	0	17,981	8,516	0	8,516
6	804018	Merchandise Processing Fee	6,398	0	6,398	4,342	0	4,342	2,056	0	2,056
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	1,407,712	0	1,407,712	955,273	0	955,273	452,439	0	452,439
6	804700	Gas Costs - Offsystem Bookout	305,477	0	305,477	207,297	0	207,297	98,180	0	98,180
6	804711	Gas Costs - Offsystem Bookout Offset	(305,477)	0	(305,477)	(207,297)	0	(207,297)	(98,180)	0	(98,180)
6	804730	Gas Costs - Intracompany LDC Gas	5,568,120	0	5,568,120	3,778,526	0	3,778,526	1,789,594	0	1,789,594
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,327,387)	0	(4,327,387)	(2,839,594)	0	(2,839,594)	(1,487,793)	0	(1,487,793)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(8,414,569)	0	(8,414,569)	(5,679,865)	0	(5,679,865)	(2,734,704)	0	(2,734,704)
		TOTAL PURCHASED GAS COSTS	25,082,171	0	25,082,171	17,174,868	0	17,174,868	7,907,303	0	7,907,303

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.860%	32.140%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	20,854	10,932	31,786	16,486	7,203	23,689	4,368	3,729	8,097
99	908600	Public Purpose Tariff Rider Expense Offset	1,537,402	0	1,537,402	1,307,527	0	1,307,527	229,875	0	229,875
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	113,591	0	113,591	94,094	0	94,094	19,497	0	19,497
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,671,847	10,932	1,682,779	1,418,107	7,203	1,425,310	253,740	3,729	257,469

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	65.888%	34.112%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.85%	52.85%
2	Cost of Debt		5.424%	5.392%
	Total Cost of Debt		2.867%	2.850%
	Total Weighted Cost		2.867%	2.850%
G-APL	Net Rate Base	559,369,154	391,216,456	168,152,698
	Interest Deduction for FIT Calculation	16,008,528	11,216,176	4,792,352
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended February 28, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	45,514,291	31,416,618	14,097,673
G-OPS	Operating & Maintenance Expense	32,277,250	22,517,464	9,759,786
G-OPS	Book Deprec/Amort and Reg Amortizations	2,252,956	1,440,660	812,296
G-OTX	Taxes Other than FIT	2,170,726	1,847,403	323,323
	Net Operating Income Before FIT	8,813,359	5,611,091	3,202,268
G-INT	Less: Interest Expense	1,334,044	934,681	399,363
G-SCM	Schedule M Adjustments	(9,975,048)	(7,091,806)	(2,883,242)
	Taxable Net Operating Income	(2,495,733)	(2,415,396)	(80,337)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(524,104)	(507,233)	(16,871)
G-DTE	Deferred FIT	1,901,095	1,266,064	635,031
99	411400 Amortized Investment Tax Credit	(1,350)	(1,004)	(346)
	Total FIT/Deferred FIT & ITC	1,375,641	757,827	617,814
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended February 28, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,714,967	1,036,384	2,751,351	1,206,856	746,213	1,953,069	508,111	290,171	798,282
12	997001	Contributions In Aid of Construction	0	85,141	85,141	0	59,340	59,340	0	25,801	25,801
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	(14,501)	(14,501)	0	(10,480)	(10,480)	0	(4,021)	(4,021)
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997010	Deferred Gas Credit and Refunds	(12,746,055)	(375,000)	(13,121,055)	(8,523,558)	(259,125)	(8,782,683)	(4,222,497)	(115,875)	(4,338,372)
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	17,159	17,159	0	11,959	11,959	0	5,200	5,200
4	997018	DSM Tariff Rider	520,999	0	520,999	354,614	0	354,614	166,385	0	166,385
4	997020	FAS87 Current Pension Accrual	0	239,297	239,297	0	172,945	172,945	0	66,352	66,352
2	997027	Customer Uncollectibles	0	59,794	59,794	0	39,397	39,397	0	20,397	20,397
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	3,074,141	0	3,074,141	1,800,337	0	1,800,337	1,273,804	0	1,273,804
12	997032	Interest Rate Swaps	0	47,793	47,793	0	33,310	33,310	0	14,483	14,483
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	91,645	91,645	0	63,873	63,873	0	27,772	27,772
11	997049	Tax Depreciation	0	(3,038,870)	(3,038,870)	0	(2,122,772)	(2,122,772)	0	(916,098)	(916,098)
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	74,736	0	74,736	55,239	0	55,239	19,497	0	19,497
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	269,940	269,940	0	188,564	188,564	0	81,376	81,376
4	997081	Deferred Compensation	0	237,946	237,946	0	171,968	171,968	0	65,978	65,978
4	997082	Meal Disallowances	0	8,789	8,789	0	6,352	6,352	0	2,437	2,437
4	997083	Paid Time Off	0	24,924	24,924	0	18,013	18,013	0	6,911	6,911
2	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(618,470)	(618,470)	0	(431,049)	(431,049)	0	(187,421)	(187,421)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(91,726)	0	(91,726)	(91,726)	0	(91,726)	0	0	0
99	997107	MDM System	(150,825)	0	(150,825)	(150,825)	0	(150,825)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	2,166	0	2,166	2,166	0	2,166	0	0	0
99	997109	Tax Reform Amortization	(373,583)	0	(373,583)	(373,583)	0	(373,583)	0	0	0
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	(85,850)	(85,850)	0	(59,834)	(59,834)	0	(26,016)	(26,016)
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			(7,361,212)	(2,013,879)	(9,975,048)	(5,720,480)	(1,371,326)	(7,091,806)	(2,240,689)	(642,553)	(2,883,242)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	65.888%	34.112%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.860%	32.140%
G-ALL	11	Book Depreciation	100.000%	69.854%	30.146%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.696%	30.304%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended February 28, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	14,932	10,407	4,525
99	410100	Deferred Federal Income Tax Exp	1,957,060	1,305,731	651,329
		SUBTOTAL	1,971,992	1,316,138	655,854
12	411100	Deferred Federal Income Tax Expense - Allocated	(55,203)	(38,474)	(16,729)
99	411100	Deferred Federal Income Tax Exp	(15,694)	(11,600)	(4,094)
		SUBTOTAL	(70,897)	(50,074)	(20,823)
		Total Deferred Federal Income Tax Expense	1,901,095	1,266,064	635,031

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.696%	30.304%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	38,410	38,410	0	26,541	26,541	0	11,869	11,869
		TOTAL UNDERGROUND STORAGE TAX	0	38,410	38,410	0	26,541	26,541	0	11,869	11,869
		DISTRIBUTION									
99	408110	State Excise Tax	797,922	0	797,922	797,922	0	797,922	0	0	0
99	408120	Municipal Occupation & License Tax	884,777	0	884,777	723,993	0	723,993	160,784	0	160,784
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	455,553	0	455,553	298,947	0	298,947	156,606	0	156,606
99	409100	State Income Tax	(5,936)	0	(5,936)	0	0	0	(5,936)	0	(5,936)
		TOTAL DISTRIBUTION TAX	2,132,316	0	2,132,316	1,820,862	0	1,820,862	311,454	0	311,454
		TOTAL TAXES OTHER THAN FIT	2,132,316	38,410	2,170,726	1,820,862	26,541	1,847,403	311,454	11,869	323,323

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended February 28, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,392,615	4,194,814	1,022,594	1,729,191	2,751,785	779,605	663,424	1,443,029
4	3031XX	Misc Intangible IT Plant (3031XX)	3,802,286	47,583,240	51,385,526	3,792,985	34,389,360	38,182,345	9,301	13,193,880	13,203,181
TOTAL INTANGIBLE PLANT			5,604,485	49,975,855	55,580,340	4,815,579	36,118,551	40,934,130	788,906	13,857,304	14,646,210
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	2,736,456	2,736,456	0	1,890,891	1,890,891	0	845,565	845,565
1	352XXX	Wells	0	19,437,245	19,437,245	0	13,431,136	13,431,136	0	6,006,109	6,006,109
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	12,859,971	12,859,971	0	8,886,240	8,886,240	0	3,973,731	3,973,731
1	355000	Measuring & Regulating Equipment	0	1,530,726	1,530,726	0	1,057,732	1,057,732	0	472,994	472,994
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,806,790	2,806,790	0	1,939,492	1,939,492	0	867,298	867,298
TOTAL UNDERGROUND STORAGE PLAN			0	42,098,871	42,098,871	0	29,116,099	29,116,099	0	12,982,772	12,982,772
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	1,261,521	0	1,261,521	804,175	0	804,175	457,346	0	457,346
6	376000	Mains	364,392,234	2,518,937	366,911,171	240,990,457	1,709,351	242,699,808	123,401,777	809,586	124,211,363
6	378000	Measuring & Reg Station Equip-General	6,446,811	0	6,446,811	4,045,223	0	4,045,223	2,401,588	0	2,401,588
6	379000	Measuring & Reg Station Equip-City Gate	6,349,426	0	6,349,426	1,872,308	0	1,872,308	4,477,118	0	4,477,118
6	380000	Services	262,638,060	0	262,638,060	181,109,848	0	181,109,848	81,528,212	0	81,528,212
6	381XXX	Meters	85,383,263	0	85,383,263	55,841,013	0	55,841,013	29,542,250	0	29,542,250
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	3,681,257	0	3,681,257	2,752,037	0	2,752,037	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			730,662,470	2,518,937	733,181,407	487,792,109	1,709,351	489,501,460	242,870,361	809,586	243,679,947
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,058,279	2,187,082	5,245,361	2,961,534	1,580,648	4,542,182	96,745	606,434	703,179
4	390XXX	Structures & Improvements	23,804,418	25,312,860	49,117,278	22,139,575	18,294,110	40,433,685	1,664,843	7,018,750	8,683,593
4	391XXX	Office Furniture & Equipment	2,025,118	16,844,587	18,869,705	2,007,189	12,173,920	14,181,109	17,929	4,670,667	4,688,596
4	392XXX	Transportation Equipment	12,770,724	4,058,530	16,829,254	9,957,492	2,933,181	12,890,673	2,813,232	1,125,349	3,938,581
4	393000	Stores Equipment	207,318	972,352	1,179,670	157,643	702,738	860,381	49,675	269,614	319,289
4	394000	Tools, Shop & Garage Equipment	2,284,975	6,440,594	8,725,569	1,796,323	4,654,746	6,451,069	488,652	1,785,848	2,274,500

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended February 28, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	28,760	559,827	588,587	28,760	404,598	433,358	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,404,451	1,062,753	4,467,204	2,456,005	768,073	3,224,078	948,446	294,680	1,243,126
4	397XXX	Communications Equipment	3,639,982	14,318,699	17,958,681	2,329,541	10,348,410	12,677,951	1,310,441	3,970,289	5,280,730
4	398000	Miscellaneous Equipment	1,897	111,141	113,038	0	80,324	80,324	1,897	30,817	32,714
		TOTAL GENERAL PLANT	51,225,922	71,868,425	123,094,347	43,834,062	51,940,748	95,774,810	7,391,860	19,927,677	27,319,537
		TOTAL PLANT IN SERVICE	787,492,877	166,462,088	953,954,965	536,441,750	118,884,749	655,326,499	251,051,127	47,577,339	298,628,466
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,568,082)	(16,568,082)	0	(11,448,545)	(11,448,545)	0	(5,119,537)	(5,119,537)
G-ADEP		Distribution Plant	(228,630,218)	(1,800,609)	(230,430,827)	(148,649,605)	(1,221,893)	(149,871,498)	(79,980,613)	(578,716)	(80,559,329)
G-ADEP		General Plant	(12,374,598)	(22,168,195)	(34,542,793)	(8,870,191)	(16,021,398)	(24,891,589)	(3,504,407)	(6,146,797)	(9,651,204)
		TOTAL ACCUMULATED DEPRECIATION	(241,004,816)	(40,536,886)	(281,541,702)	(157,519,796)	(28,691,836)	(186,211,632)	(83,485,020)	(11,845,050)	(95,330,070)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(322,458)	(686,806)	(1,009,264)	(219,260)	(496,368)	(715,628)	(103,198)	(190,438)	(293,636)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(289,162)	(14,626,689)	(14,915,851)	(282,546)	(10,571,001)	(10,853,547)	(6,616)	(4,055,688)	(4,062,304)
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
		TOTAL ACCUMULATED AMORTIZATION	(611,620)	(15,313,495)	(15,925,115)	(501,806)	(11,067,369)	(11,569,175)	(109,814)	(4,246,126)	(4,355,940)
		TOTAL ACCUMULATED DEPR/AMORT	(241,616,436)	(55,850,381)	(297,466,817)	(158,021,602)	(39,759,205)	(197,780,807)	(83,594,834)	(16,091,176)	(99,686,010)
		NET GAS UTILITY PLANT before DFIT	545,876,441	110,611,707	656,488,148	378,420,148	79,125,544	457,545,692	167,456,293	31,486,163	198,942,456
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,111,196)	(110,111,196)	0	(76,743,099)	(76,743,099)	0	(33,368,097)	(33,368,097)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,195,033)	(18,195,033)	0	(13,145,529)	(13,145,529)	0	(5,049,504)	(5,049,504)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(218,206)	(218,206)	0	(157,702)	(157,702)	0	(60,504)	(60,504)
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	(381,625)	(381,625)	0	(265,977)	(265,977)	0	(115,648)	(115,648)
		TOTAL ACCUMULATED DFIT	0	(128,960,626)	(128,960,626)	0	(90,351,743)	(90,351,743)	0	(38,608,883)	(38,608,883)
		NET GAS UTILITY PLANT	545,876,441	(18,348,919)	527,527,522	378,420,148	(11,226,199)	367,193,949	167,456,293	(7,122,720)	160,333,573

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%	67.860%	32.140%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.696%	30.304%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	545,876,441	(18,348,919)	527,527,522	378,420,148	(11,226,199)	367,193,949	167,456,293	(7,122,720)	160,333,573
		OTHER ADJUSTMENTS:									
4	182311	Regulatory Asset - AFUDC	184,183	51,470	235,653	168,892	37,177	206,069	15,291	14,293	29,584
4	182318	Accumulated Amortization - AFUDC	(4,820)	(3,565)	(8,385)	(4,748)	(2,575)	(7,323)	(72)	(990)	(1,062)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100	Gas Inventory--Jackson Prairie	0	4,823,970	4,823,970	0	3,333,363	3,333,363	0	1,490,607	1,490,607
4	252000	Customer Advances	(2,863)	0	(2,863)	0	0	0	(2,863)	0	(2,863)
99	235199	Customer Deposits	(562,371)	0	(562,371)	(562,371)	0	(562,371)	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	10,140,476	0	10,140,476	10,140,476	0	10,140,476	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(2,129,500)	0	(2,129,500)	(2,129,500)	0	(2,129,500)	0	0	0
C-WKC		Working Capital	13,613,588	0	13,613,588	9,081,628	0	9,081,628	4,531,960		4,531,960
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	21,238,693	10,602,939	31,841,632	16,694,377	7,328,130	24,022,507	4,544,316	3,274,809	7,819,125
		NET RATE BASE	567,115,134	(7,745,980)	559,369,154	395,114,525	(3,898,069)	391,216,456	172,000,609	(3,847,911)	168,152,698

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
	Steam (ED-AN)	693,886	693,886												
	Hydro (ED-AN)	1,040,101	1,040,101												
	Other (ED-AN)	818,751	818,751												
Total Electric Production		2,552,738	2,552,738												
Electric Transmission															
	ED-AN	1,118,516	1,118,516												
Total Electric Transmission		1,118,516	1,118,516												
Electric Distribution															
	ED-AN	5,056	5,056												
	ED-ID	1,517,875	1,517,875												
	ED-WA	2,825,828	2,825,828												
Total Electric Distribution		4,348,759	4,348,759												
Gas Underground Storage															
1	GD-AN	81,378		81,378		81,378	81,378		56,232	56,232		25,146	25,146		
	GD-OR	9,401			9,401										
Total Gas Underground Storage		90,779		81,378	9,401		81,378	81,378		56,232	56,232		25,146	25,146	
Gas Distribution															
6	GD-AN	5,016		5,016		5,016	5,016		3,404	3,404		1,612	1,612		
	GD-ID	498,375		498,375		498,375	498,375				498,375		498,375		
	GD-WA	1,032,236		1,032,236		1,032,236	1,032,236	1,032,236		1,032,236					
	GD-OR	704,563			704,563										
Total Gas Distribution		2,240,190		1,535,627	704,563		1,530,611	5,016	1,535,627	1,032,236	3,404	1,035,640	498,375	1,612	499,987
General Plant															
	ED-AN	189,989	189,989												
	ED-ID	21,487	21,487												
	ED-WA	35,862	35,862												
7,4	CD-AA	1,958,506	1,382,274	401,749	174,483		401,749	401,749		290,352	290,352		111,397	111,397	
9,4	CD-AN	88,195	68,680	19,515			19,515	19,515		14,104	14,104		5,411	5,411	
9	CD-ID	28,506	22,198	6,308		6,308	6,308	6,308				6,308	6,308		
9	CD-WA	129,042	100,489	28,553		28,553	28,553	28,553		28,553	28,553				
8,4	GD-AA	31,726		22,137	9,589		22,137	22,137		15,999	15,999		6,138	6,138	
4	GD-AN	2,510		2,510			2,510	2,510		1,814	1,814		696	696	
	GD-ID	2,039		2,039		2,039	2,039	2,039				2,039	2,039		
	GD-WA	80,007		80,007		80,007	80,007	80,007		80,007	80,007				
	GD-OR	17,585			17,585										
Total General Plant		2,585,454	1,820,979	562,818	201,657		116,907	445,911	562,818	108,560	322,269	430,829	8,347	123,642	131,989
Total Depreciation Expense		12,936,436	9,840,992	2,179,823	915,621		1,647,518	532,305	2,179,823	1,140,796	381,905	1,522,701	506,722	150,400	657,122

Allocation Ratios:

Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.860%	32.140%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	19,647	19,647												
Total Production/Transmission		96,180	96,180												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	63,636	44,913	13,054	5,669		13,054	13,054		9,434	9,434		3,620	3,620	
9,4	CD-AN	812	632	180			180	180		130	130		50	50	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		68,437	45,545	16,551	6,341		3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,346,999	1,656,465	481,440	209,094		481,440	481,440		347,946	347,946		133,494	133,494	
9,4	CD-AN	6,172	4,806	1,366			1,366	1,366		987	987		379	379	
9,4	CD-ID	656	511	145			145	145				145		145	
9,4	CD-WA	289,183	225,195	63,988			63,988	63,988	63,988		63,988			0	
	ED-AN	216,912	216,912												
	ED-ID	0	0												
	ED-WA	31,082	31,082												
8,4	GD-AA	11,525		8,042	3,483		8,042	8,042		5,812	5,812		2,230	2,230	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,902,529	2,134,971	554,981	212,577		64,133	490,848	554,981	63,988	354,745	418,733	145	136,103	136,248
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		3,073,651	2,283,201	571,532	218,918		67,450	504,082	571,532	66,060	364,309	430,369	1,390	139,773	141,163

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	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Rat	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(306,559,763)	(306,559,763)											
	Hydro (ED-AN)	(136,796,929)	(136,796,929)											
	Other (ED-AN)	(129,493,208)	(129,493,208)											
Total Electric Production		(572,849,900)	(572,849,900)											
Electric Transmission														
	ED-AN	(220,097,522)	(220,097,522)											
Total Electric Transmission		(220,097,522)	(220,097,522)											
Electric Distribution														
	ED-AN	(189,455)	(189,455)											
	ED-ID	(219,880,521)	(219,880,521)											
	ED-WA	(352,783,107)	(352,783,107)											
Total Electric Distribution		(572,853,083)	(572,853,083)											
Gas Underground Storage														
1	GD-AN	(16,568,082)	(16,568,082)		(16,568,082)	(16,568,082)		(11,448,545)	(11,448,545)		(5,119,537)	(5,119,537)		
	GD-OR	(1,178,131)		(1,178,131)										
Total Gas Underground Storage		(17,746,213)	(16,568,082)	(1,178,131)	(16,568,082)	(16,568,082)		(11,448,545)	(11,448,545)		(5,119,537)	(5,119,537)		
Gas Distribution														
6	GD-AN	(1,800,609)	(1,800,609)		(1,800,609)	(1,800,609)		(1,221,893)	(1,221,893)		(578,716)	(578,716)		
	GD-ID	(79,980,613)	(79,980,613)		(79,980,613)	(79,980,613)				(79,980,613)			(79,980,613)	
	GD-WA	(148,649,605)	(148,649,605)		(148,649,605)	(148,649,605)	(148,649,605)		(148,649,605)					
	GD-OR	(112,708,216)		(112,708,216)										
Total Gas Distribution		(343,139,043)	(230,430,827)	(112,708,216)	(228,630,218)	(1,800,609)	(230,430,827)	(148,649,605)	(1,221,893)	(149,871,498)	(79,980,613)	(578,716)	(80,559,329)	
General Plant														
	ED-AN	(48,780,264)	(48,780,264)											
	ED-ID	(11,096,886)	(11,096,886)											
	ED-WA	(21,149,857)	(21,149,857)											
7,4	CD-AA	(69,819,459)	(49,277,178)	(14,322,065)	(6,220,216)	(14,322,065)	(14,322,065)		(10,350,843)	(10,350,843)		(3,971,222)	(3,971,222)	
9,4	CD-AN	(13,664,320)	(10,640,816)	(3,023,504)		(3,023,504)	(3,023,504)		(2,185,147)	(2,185,147)		(838,357)	(838,357)	
9	CD-ID	(6,225,638)	(4,848,091)	(1,377,547)		(1,377,547)	(1,377,547)				(1,377,547)		(1,377,547)	
9	CD-WA	(4,743,419)	(3,693,843)	(1,049,576)		(1,049,576)	(1,049,576)	(1,049,576)		(1,049,576)				
8,4	GD-AA	(2,411,624)		(1,682,735)	(728,889)	(1,682,735)	(1,682,735)		(1,216,146)	(1,216,146)		(466,589)	(466,589)	
4	GD-AN	(3,139,891)		(3,139,891)		(3,139,891)	(3,139,891)		(2,269,262)	(2,269,262)		(870,629)	(870,629)	
	GD-ID	(2,126,860)		(2,126,860)		(2,126,860)	(2,126,860)				(2,126,860)		(2,126,860)	
	GD-WA	(7,820,615)		(7,820,615)		(7,820,615)	(7,820,615)	(7,820,615)		(7,820,615)				
	GD-OR	(4,715,145)		(4,715,145)										
Total General Plant		(195,693,978)	(149,486,935)	(34,542,793)	(11,664,250)	(12,374,598)	(22,168,195)	(34,542,793)	(8,870,191)	(16,021,398)	(24,891,589)	(3,504,407)	(6,146,797)	(9,651,204)
Total Accumulated Depreciation		(1,922,379,739)	(1,515,287,440)	(281,541,702)	(125,550,597)	(241,004,816)	(40,536,886)	(281,541,702)	(157,519,796)	(28,691,836)	(186,211,632)	(83,485,020)	(11,845,050)	(95,330,070)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 5/7/2019 1:20 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.860%	32.140%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(12,092,955)	(12,092,955)											
Misc Intangible Plt (303000)	ED-AN	(1,878,293)	(1,878,293)											
Total Production/Transmission		(13,971,248)	(13,971,248)											
Distribution														
Franchises (302000)	ED-WA	(220,714)	(220,714)											
Misc Intangible Plt (303000)	ED-WA	(43,407)	(43,407)											
Total Distribution		(264,121)	(264,121)											
General Plant - 303000														
7,4	CD-AA	(3,231,960)	(2,281,053)	(662,972)	(287,935)		(662,972)	(662,972)		(479,143)	(479,143)		(183,829)	(183,829)
9,4	CD-AN	(107,714)	(83,880)	(23,834)			(23,834)	(23,834)		(17,225)	(17,225)		(6,609)	(6,609)
	GD-ID	(103,198)		(103,198)			(103,198)	(103,198)				(103,198)		(103,198)
	GD-WA	(219,260)		(219,260)			(219,260)	(219,260)	(219,260)		(219,260)			(219,260)
	GD-OR	(97,763)			(97,763)									
Total General Plant - 303000		(3,759,895)	(2,364,933)	(1,009,264)	(385,698)	(322,458)	(686,806)	(1,009,264)	(219,260)	(496,368)	(715,628)	(103,198)	(190,438)	(293,636)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(69,471,200)	(49,031,382)	(14,250,628)	(6,189,190)		(14,250,628)	(14,250,628)		(10,299,214)	(10,299,214)		(3,951,414)	(3,951,414)
9,4	CD-AN	(28,497)	(22,192)	(6,305)			(6,305)	(6,305)		(4,557)	(4,557)		(1,748)	(1,748)
9	CD-ID	(29,900)	(23,284)	(6,616)			(6,616)	(6,616)				(6,616)		(6,616)
9	CD-WA	(1,276,930)	(994,384)	(282,546)			(282,546)	(282,546)	(282,546)		(282,546)		0	0
	ED-AN	(4,336,886)	(4,336,886)											
	ED-ID	0	0											
	ED-WA	(2,146,111)	(2,146,111)											
8,4	GD-AA	(529,918)		(369,756)	(160,162)		(369,756)	(369,756)		(267,230)	(267,230)		(102,526)	(102,526)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 3031X		(77,819,442)	(56,554,239)	(14,915,851)	(6,349,352)	(289,162)	(14,626,689)	(14,915,851)	(282,546)	(10,571,001)	(10,853,547)	(6,616)	(4,055,688)	(4,062,304)
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	(150,960)	(150,960)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(150,960)	(150,960)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(95,965,666)	(73,305,501)	(15,925,115)	(6,735,050)	(611,620)	(15,313,495)	(15,925,115)	(501,806)	(11,067,369)	(11,569,175)	(109,814)	(4,246,126)	(4,355,940)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended February 28, 2019 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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
	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	
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	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	
9		CD-WA / ID / AN	2,026,902	714,277	340,480	523,652	1,578,409	202,956	96,745	148,792	448,493	0	0	
		TOTAL ACCOUNT	16,069,275	827,894	702,759	7,559,466	9,090,119	2,961,534	96,745	2,187,083	5,245,362	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,242,454	1,106,086	2,481,812	4,654,556	8,242,454	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,351,087	0	0	0	0	19,351,087	0	0	19,351,087	0	0	
99		GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	111,927,296	0	0	78,996,047	78,996,047	0	0	22,959,646	22,959,646	0	9,971,603	
9		CD-WA / ID / AN	30,761,261	9,813,709	5,859,192	8,281,816	23,954,717	2,788,488	1,664,843	2,353,213	6,806,544	0	0	
		TOTAL ACCOUNT	174,028,516	10,919,795	8,341,004	91,932,419	111,193,218	22,139,575	1,664,843	25,312,859	49,117,277	3,746,418	9,971,603	13,718,021
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,363,310	216,176	0	2,147,134	2,363,310	0	0	0	0	0	0	
99		GD-WA / ID / AN	840,708	0	0	0	0	840,708	0	0	840,708	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	356,357	0	0	0	0	0	0	248,652	248,652	0	107,705	
7		CD-AA	80,705,075	0	0	56,960,028	56,960,028	0	0	16,555,032	16,555,032	0	7,190,015	
9		CD-WA / ID / AN	5,537,638	4,105,272	63,099	143,954	4,312,325	1,166,481	17,929	40,903	1,225,313	0	0	
		TOTAL ACCOUNT	89,803,088	4,321,448	63,099	59,251,116	63,635,663	2,007,189	17,929	16,844,587	18,869,705	0	7,297,720	7,297,720
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,209,529	22,411,352	9,437,887	15,360,290	47,209,529	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,812,485	0	0	0	0	9,386,846	2,589,434	1,836,205	13,812,485	0	0	
99		GD-OR / AS	3,939,363	0	0	0	0	0	0	0	0	3,939,363	0	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7		CD-AA	7,312,855	0	0	5,161,267	5,161,267	0	0	1,500,086	1,500,086	0	651,502	
9		CD-WA / ID / AN	6,706,389	2,008,309	787,626	2,426,531	5,222,466	570,645	223,798	689,480	1,483,923	0	0	
		TOTAL ACCOUNT	79,027,571	24,419,661	10,225,513	22,948,088	57,593,262	9,957,491	2,813,232	4,058,531	16,829,254	3,939,363	665,692	4,605,055

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	374,152	980	1,346	371,826	374,152	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,932,937	244,538	174,826	3,422,062	3,841,426	69,484	49,675	972,352	1,091,511	0	0	
		TOTAL ACCOUNT	5,419,891	245,518	176,172	3,793,888	4,215,578	157,644	49,675	972,352	1,179,671	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,489,204	702,192	204,716	4,582,296	5,489,204	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0	
99		GD-OR / AS	848,758	0	0	0	0	0	0	0	848,758	0	848,758	
8		GD-AA	4,840,494	0	0	0	0	0	0	3,377,503	3,377,503	0	1,462,991	
7		CD-AA	13,023,427	0	0	9,191,674	9,191,674	0	0	2,671,496	2,671,496	0	1,160,257	
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	27,770,574	711,451	961,325	13,900,223	15,572,999	1,796,323	488,652	6,440,594	8,725,569	848,758	2,623,248	3,472,006
	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	1,373,345	336,217	13,580	1,023,548	1,373,345	0	0	0	0	0	0	
99		GD-WA / ID / AN	123,677	0	0	0	0	28,760	0	94,917	123,677	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,311,626	336,217	13,580	2,130,575	2,480,372	28,760	0	559,827	588,587	40,917	201,750	242,667

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,154,002	14,133,959	9,501,623	8,518,420	32,154,002	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	1,383,960	252,374	354,615	470,742	1,077,731	71,710	100,761	133,758	306,229	0	0	
		TOTAL ACCOUNT	38,162,844	14,386,333	9,856,238	9,362,152	33,604,723	2,456,005	948,446	1,062,754	4,467,205	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	67,006,121	12,777,601	7,251,617	46,976,903	67,006,121	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,349,712	0	0	0	0	877,147	472,565	0	1,349,712	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	54,532,789	0	0	38,488,152	38,488,152	0	0	11,186,311	11,186,311	0	4,858,326	
9		CD-WA / ID / AN	20,882,870	5,111,504	2,948,792	8,201,821	16,262,117	1,452,394	837,876	2,330,483	4,620,753	0	0	
		TOTAL ACCOUNT	146,053,810	17,889,105	10,200,409	93,666,876	121,756,390	2,329,541	1,310,441	14,318,698	17,958,680	1,133,063	5,205,677	6,338,740
	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	541,809	0	0	382,398	382,398	0	0	111,141	111,141	0	48,270	
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	
		TOTAL ACCOUNT	746,341	0	13,522	569,144	582,666	0	1,897	111,141	113,038	2,367	48,270	50,637
		TOTAL GENERAL PLANT	580,507,377	74,057,422	40,553,621	305,227,788	419,838,831	43,834,062	7,391,860	71,868,426	123,094,348	10,627,906	26,946,292	37,574,198

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,225,391	2,309,036	0	12,916,355	15,225,391	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	699,646	0	0	0	0	0	0	488,185	488,185	0	211,461	
7		CD-AA	94,393,545	0	0	66,621,076	66,621,076	0	0	19,362,948	19,362,948	0	8,409,521	
9		CD-WA / ID / AN	412,057	0	32,734	288,147	320,881	0	9,301	81,875	91,176	0	0	
		TOTAL ACCOUNT	110,730,639	2,309,036	32,734	79,825,578	82,167,348	0	9,301	19,933,008	19,942,309	0	8,620,982	8,620,982
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,175,587	0	0	829,706	829,706	0	0	241,148	241,148	0	104,733	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,175,587	0	0	829,706	829,706	0	0	241,148	241,148	0	104,733	104,733
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,457,402	0	0	1,734,385	1,734,385	0	0	504,087	504,087	0	218,930	218,930	0
9		CD-WA / ID / AN	17,141,884	13,348,899	0	0	13,348,899	3,792,985	0	0	3,792,985	0	0	0	0
		TOTAL ACCOUNT	19,599,286	13,348,899	0	1,734,385	15,083,284	3,792,985	0	504,087	4,297,072	0	218,930	218,930	0
		TOTAL	287,364,703	15,977,651	32,734	193,697,614	209,707,999	4,815,579	788,906	49,975,855	55,580,340	426,123	21,650,241	22,076,364	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(87,870,072)	(62,016,939)	(18,024,788)	(7,828,345)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(769,401)	(599,156)	(170,245)	0
7	282919 CD-AA	(1,063,746)	(750,771)	(218,206)	(94,769)
7	283750 CD-AA	(266,006)	(187,742)	(54,566)	(23,698)
	Total	(89,969,225)	(63,554,608)	(18,467,805)	(7,946,812)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended February 28, 2019
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,549,232	3,549,232	0	0	0	0	3,549,232
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	12	12	0	0	0	0	12
7/4	154560 Supply Chain Invoice Price Variance	0	0	31	31	0	0	0	0	31
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	63,597,177	32,805,857	0	96,403,034	54,515,549	28,273,897	9,081,628	4,531,960	0
TOTAL		63,597,177	32,805,857	3,549,275	99,952,309	54,515,549	28,273,897	9,081,628	4,531,960	3,549,275

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						