

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	39,553,958	25,119,384	14,434,574
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	39,553,958	25,119,384	14,434,574
G-APL	Gas Net Adjusted Rate Base	515,452,144	358,712,418	156,739,726
	RATE OF RETURN	7.674%	7.003%	9.209%

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 February 28, 2019
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers - AMA Percent	03-01-2018 thru 02-28-2019	249,495 100.000%	165,341 66.270%	84,154 33.730%
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2018 thru 02-28-2019	13,003,701 100.000%	9,189,239 70.666%	3,814,462 29.334%
	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	03-01-2018 thru 02-28-2019	281,962,624 100.000%	190,689,826 67.629%	91,272,798 32.371%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2019
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2019
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2019	
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	03-01-2018 thru 02-28-2019	24,258,656	16,811,233	7,447,423	
			100.000%	69.300%	30.700%	
12	Net Gas Plant (before ADFIT) - AMA Percent	02-01-2018 thru 02-28-2019	614,627,736	426,182,384	188,445,352	
			100.000%	69.340%	30.660%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2018 thru 02-28-2019	75,617,919	58,353,328	17,264,591	
			100.000%	77.169%	22.831%	
14	Net Allocated Schedule M's - AMA Percent	03-01-2018 thru 02-28-2019	-33,181,992	-22,563,168	-10,618,824	
			100.000%	67.998%	32.002%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	134,079,591	0	134,079,591	92,258,060	0	92,258,060	41,821,531	0	41,821,531
99 4812XX	Commercial - Firm & Interruptible	59,852,892	0	59,852,892	42,255,637	0	42,255,637	17,597,255	0	17,597,255
99 4813XX	Industrial-Firm	2,470,450	0	2,470,450	1,467,959	0	1,467,959	1,002,491	0	1,002,491
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	238,049	0	238,049	210,367	0	210,367	27,682	0	27,682
99 499XXX	Unbilled Revenue	3,154,974	0	3,154,974	2,180,737	0	2,180,737	974,237	0	974,237
	TOTAL SALES TO ULTIMATE CUSTOMERS	199,795,956	0	199,795,956	138,372,760	0	138,372,760	61,423,196	0	61,423,196
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	89,618,502	0	89,618,502	60,015,493	0	60,015,493	29,603,009	0	29,603,009
4 488000	Miscellaneous Service Revenues	13,891	0	13,891	7,299	0	7,299	6,592	0	6,592
99 4893XX	Transportation Revenues	5,648,952	0	5,648,952	5,051,866	0	5,051,866	597,086	0	597,086
99 493000	Rent from Gas Property	2,691	0	2,691	2,691	0	2,691	0	0	0
4 495XXX	Other Gas Revenues	(334,934)	383,456	48,522	(388,617)	277,131	(111,486)	53,683	106,325	160,008
99 496100	Provision for Rate Refund	(806,740)	0	(806,740)	(806,740)	0	(806,740)	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(2,813,994)	3,722,374	908,380	(1,828,164)	2,466,817	638,653	(985,830)	1,255,557	269,727
	TOTAL OTHER OPERATING REVENUES	91,328,368	4,105,830	95,434,198	62,053,828	2,743,948	64,797,776	29,274,540	1,361,882	30,636,422
	TOTAL GAS REVENUES	291,124,324	4,105,830	295,230,154	200,426,588	2,743,948	203,170,536	90,697,736	1,361,882	92,059,618
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	146,251,553	0	146,251,553	98,600,588	0	98,600,588	47,650,965	0	47,650,965
99 808XXX	Net Natural Gas Storage Transactions	(2,149,444)	0	(2,149,444)	(1,146,282)	0	(1,146,282)	(1,003,162)	0	(1,003,162)
99 811000	Gas Used for Products Extraction	(928,675)	0	(928,675)	(616,739)	0	(616,739)	(311,936)	0	(311,936)
10 813000	Other Gas Expenses	0	1,245,108	1,245,108	0	843,847	843,847	0	401,261	401,261
99 813010	Gas Technology Institute (GTI) Expenses	117,735	0	117,735	82,195	0	82,195	35,540	0	35,540
	TOTAL PRODUCTION EXPENSES	143,291,169	1,245,108	144,536,277	96,919,762	843,847	97,763,609	46,371,407	401,261	46,772,668
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	18,754	18,754	0	12,959	12,959	0	5,795	5,795
1 824000	Other Expenses	0	790,773	790,773	0	546,424	546,424	0	244,349	244,349
1 837000	Other Equipment	0	1,467,035	1,467,035	0	1,013,721	1,013,721	0	453,314	453,314
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,276,562	2,276,562	0	1,573,104	1,573,104	0	703,458	703,458
G-DEPX	Depreciation Expense-Underground Storage	0	928,791	928,791	0	641,795	641,795	0	286,996	286,996
G-AMTX	Amortization Expense-Underground Storage	0	114	114	0	79	79	0	35	35
G-OTX	Taxes Other Than FIT	0	478,459	478,459	0	330,615	330,615	0	147,844	147,844

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,407,364	1,407,364	0	972,489	972,489	0	434,875	434,875
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,683,926	3,683,926	0	2,545,593	2,545,593	0	1,138,333	1,138,333

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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	408,381	1,568,858	1,977,239	319,213	1,108,649	1,427,862	89,168	460,209	549,377
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,473,459	1,241,474	4,714,933	2,326,314	877,300	3,203,614	1,147,145	364,174	1,511,319
3	875000 Measuring & Reg Sta Exp-General	144,195	0	144,195	94,321	0	94,321	49,874	0	49,874
3	876000 Measuring & Reg Sta Exp-Industrial	15,045	0	15,045	12,181	0	12,181	2,864	0	2,864
3	877000 Measuring & Reg Sta Exp-City Gate	97,060	0	97,060	67,513	0	67,513	29,547	0	29,547
3	878000 Meter & House Regulator Expenses	496,354	0	496,354	330,245	0	330,245	166,109	0	166,109
3	879000 Customer Installation Expenses	1,979,517	87,870	2,067,387	1,393,334	62,094	1,455,428	586,183	25,776	611,959
3	880000 Other Expenses	2,051,954	791,296	2,843,250	1,617,521	559,177	2,176,698	434,433	232,119	666,552
3	881000 Rents	0	41,037	41,037	0	28,999	28,999	0	12,038	12,038
	MAINTENANCE									
3	885000 Supervision & Engineering	202,839	5,458	208,297	89,975	3,857	93,832	112,864	1,601	114,465
3	887000 Mains	1,036,522	170	1,036,692	796,041	120	796,161	240,481	50	240,531
3	889000 Measuring & Reg Sta Exp-General	202,540	36,573	239,113	146,591	25,845	172,436	55,949	10,728	66,677
3	890000 Measuring & Reg Sta Exp-Industrial	57,136	15,159	72,295	36,623	10,712	47,335	20,513	4,447	24,960
3	891000 Measuring & Reg Sta Exp-City Gate	74,210	19,745	93,955	40,268	13,953	54,221	33,942	5,792	39,734
3	892000 Services	1,333,623	0	1,333,623	1,060,909	0	1,060,909	272,714	0	272,714
3	893000 Meters & House Regulators	1,412,183	554,530	1,966,713	839,829	391,864	1,231,693	572,354	162,666	735,020
3	894000 Other Equipment	18,682	208,472	227,154	18,362	147,319	165,681	320	61,153	61,473
	TOTAL DISTRIBUTION OPERATING EXP	13,003,700	4,570,642	17,574,342	9,189,240	3,229,889	12,419,129	3,814,460	1,340,753	5,155,213
G-DEPX	Depreciation Expense-Distribution	17,443,108	62,022	17,505,130	11,793,844	41,945	11,835,789	5,649,264	20,077	5,669,341
G-OTX	Taxes Other Than FIT	16,553,789	0	16,553,789	13,729,083	0	13,729,083	2,824,706	0	2,824,706
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	33,996,897	62,022	34,058,919	25,522,927	41,945	25,564,872	8,473,970	20,077	8,494,047
	TOTAL DISTRIBUTION EXPENSES	47,000,597	4,632,664	51,633,261	34,712,167	3,271,834	37,984,001	12,288,430	1,360,830	13,649,260

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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	119,902	119,902	0	79,459	79,459	0	40,443	40,443
2	902000	Meter Reading Expenses	1,888,991	97,281	1,986,272	1,779,328	64,468	1,843,796	109,663	32,813	142,476
2	903XXX	Customer Records & Collection Expenses	1,486,783	4,882,661	6,369,444	1,062,999	3,235,739	4,298,738	423,784	1,646,922	2,070,706
2	904000	Uncollectible Accounts	0	1,236,083	1,236,083	0	819,152	819,152	0	416,931	416,931
2	905000	Misc Customer Accounts	0	180,139	180,139	0	119,378	119,378	0	60,761	60,761
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,375,774	6,516,066	9,891,840	2,842,327	4,318,196	7,160,523	533,447	2,197,870	2,731,317
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,352,762	152,710	9,505,472	7,904,886	101,201	8,006,087	1,447,876	51,509	1,499,385
2	909000	Advertising	15,979	915,202	931,181	15,892	606,504	622,396	87	308,698	308,785
2	910000	Misc Customer Service & Info Exp	0	243,859	243,859	0	161,605	161,605	0	82,254	82,254
TOTAL CUSTOMER SERVICE & INFO EXP			9,368,741	1,311,771	10,680,512	7,920,778	869,310	8,790,088	1,447,963	442,461	1,890,424
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	164,195	9,287,243	9,451,438	115,945	6,712,076	6,828,021	48,250	2,575,167	2,623,417
4	921000	Office Supplies & Expenses	2,021	1,343,761	1,345,782	1,957	971,163	973,120	64	372,598	372,662
4	922000	Admin. Expenses Transferred - Credit	0	(20,027)	(20,027)	0	(14,474)	(14,474)	0	(5,553)	(5,553)
4	923000	Outside Services Employed	61,849	2,654,989	2,716,838	61,585	1,918,814	1,980,399	264	736,175	736,439
4	924000	Property Insurance Premium	0	316,745	316,745	0	228,918	228,918	0	87,827	87,827
4	925XXX	Injuries and Damages	90	840,824	840,914	45	607,680	607,725	45	233,144	233,189
4	926XXX	Employee Pensions and Benefits	1,821	536,458	538,279	1,821	387,709	389,530	0	148,749	148,749
4	928000	Regulatory Commission Expenses	693,035	317,473	1,010,508	489,308	229,444	718,752	203,727	88,029	291,756
4	930000	Miscellaneous General Expenses	43,862	1,135,836	1,179,698	30,214	820,891	851,105	13,648	314,945	328,593
4	931000	Rents	7,440	89,119	96,559	7,440	64,408	71,848	0	24,711	24,711
4	935000	Maintenance of General Plant	370,781	3,061,039	3,431,820	276,263	2,212,274	2,488,537	94,518	848,765	943,283
TOTAL ADMIN & GEN OPERATING EXP			1,345,094	19,563,460	20,908,554	984,578	14,138,903	15,123,481	360,516	5,424,557	5,785,073
G-DEPX	Depreciation Expense-General Plant		821,824	5,002,912	5,824,736	717,945	3,615,704	4,333,649	103,879	1,387,208	1,491,087
G-AMTX	Amortization Expense - General Plant - 303000		39,804	136,469	176,273	24,862	98,629	123,491	14,942	37,840	52,782
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		316,579	5,643,558	5,960,137	314,540	4,078,712	4,393,252	2,039	1,564,846	1,566,885
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	(1,838,889)	0	(1,838,889)	(1,838,889)	0	(1,838,889)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	486,878	0	486,878	486,878	0	486,878	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	4,833	3,571	8,404	4,761	2,476	7,237	72	1,095	1,167
99	407319	AFUDC Equity DFIT Deferral	347,725	0	347,725	234,951	0	234,951	112,774	0	112,774
99	407332	Existing Meters/ERTs Excess Depreciation Deferr	2,123	0	2,123	2,123	0	2,123	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	(463,861)	0	(463,861)	(315,453)	0	(315,453)	(148,408)	0	(148,408)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Deferral - AMI	(983,090)	0	(983,090)	(983,090)	0	(983,090)	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			(1,097,938)	10,786,510	9,688,572	(1,351,372)	7,795,521	6,444,149	253,434	2,990,989	3,244,423
TOTAL ADMIN & GENERAL EXPENSES			247,156	30,349,970	30,597,126	(366,794)	21,934,424	21,567,630	613,950	8,415,546	9,029,496
TOTAL EXPENSES BEFORE FIT			203,283,437	47,739,505	251,022,942	142,028,240	33,783,204	175,811,444	61,255,197	13,956,301	75,211,498
NET OPERATING INCOME (LOSS) BEFORE FIT					44,207,212			27,359,092			16,848,120

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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			1,754,622			264,608			1,490,014
G-FIT	DEFERRED FEDERAL INCOME TAX			2,918,052			1,989,468			928,584
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(19,420)			(14,368)			(5,052)
	GAS NET OPERATING INCOME (LOSS)			39,553,958			25,119,384			14,434,574

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.100%		30.900%			
G-ALL 2	Number of Customers - AMA		100.000%		66.270%		33.730%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.666%		29.334%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.272%		27.728%			
G-ALL 10	Actual Annual Throughput		100.000%		67.773%		32.227%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	53,040	383,456	436,496	53,040	277,131	330,171	0	106,325	106,325
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,002,700	0	3,002,700	1,497,300	0	1,497,300
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(2,844,456)	0	(2,844,456)	(2,075,246)	0	(2,075,246)	(769,210)	0	(769,210)
4	495329	Amortization Res Decoupling Deferral	(795,854)	0	(795,854)	(510,562)	0	(510,562)	(285,292)	0	(285,292)
4	495338	Non-Res Decoupling Deferred Rev	(43,781)	0	(43,781)	279,574	0	279,574	(323,355)	0	(323,355)
4	495339	Amortization Non-Res Decoupling	(1,203,882)	0	(1,203,882)	(1,138,122)	0	(1,138,122)	(65,760)	0	(65,760)
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	(334,933)	383,456	48,523	(388,616)	277,131	(111,485)	53,683	106,325	160,008

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
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended February 28, 2019
Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	106,950,929	0	106,950,929	71,936,282	0	71,936,282	35,014,647	0	35,014,647
1	804001	Pipeline Demand Costs	25,837,347	0	25,837,347	17,846,754	0	17,846,754	7,990,593	0	7,990,593
1	804002	Transport Variable Charges	790,271	0	790,271	545,996	0	545,996	244,275	0	244,275
6	804010	Gas Costs - Fixed Hedge	(72,368)	0	(72,368)	(50,110)	0	(50,110)	(22,258)	0	(22,258)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	301,670	0	301,670	201,352	0	201,352	100,318	0	100,318
6	804018	Merchandise Processing Fee	107,978	0	107,978	71,695	0	71,695	36,283	0	36,283
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	10,610,022	0	10,610,022	7,122,563	0	7,122,563	3,487,459	0	3,487,459
6	804700	Gas Costs - Offsystem Bookout	436,390	0	436,390	296,526	0	296,526	139,864	0	139,864
6	804711	Gas Costs - Offsystem Bookout Offset	(436,390)	0	(436,390)	(296,526)	0	(296,526)	(139,864)	0	(139,864)
6	804730	Gas Costs - Intracompany LDC Gas	11,874,275	0	11,874,275	7,992,624	0	7,992,624	3,881,651	0	3,881,651
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(24,568,409)	0	(24,568,409)	(16,190,327)	0	(16,190,327)	(8,378,082)	0	(8,378,082)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	14,419,838	0	14,419,838	9,123,759	0	9,123,759	5,296,079	0	5,296,079
		TOTAL PURCHASED GAS COSTS	146,251,553	0	146,251,553	98,600,588	0	98,600,588	47,650,965	0	47,650,965

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.629%	32.371%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	303,715	152,710	456,425	246,183	101,201	347,384	57,532	51,509	109,041
99	908600	Public Purpose Tariff Rider Expense Offset	8,671,216	0	8,671,216	7,306,314	0	7,306,314	1,364,902	0	1,364,902
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	261,557	0	261,557	236,115	0	236,115	25,442	0	25,442
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,352,762	152,710	9,505,472	7,904,886	101,201	8,006,087	1,447,876	51,509	1,499,385

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.270%	33.730%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	515,452,144	358,712,418	156,739,726
	Interest Deduction for FIT Calculation	14,751,367	10,284,285	4,467,082
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended February 28, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	295,230,154	203,170,536	92,059,618
G-OPS	Operating & Maintenance Expense	205,868,087	142,829,934	63,038,153
G-OPS	Book Deprec/Amort and Reg Amortizations	28,122,607	18,921,812	9,200,795
G-OTX	Taxes Other than FIT	17,032,248	14,059,698	2,972,550
	Net Operating Income Before FIT	44,207,212	27,359,092	16,848,120
G-INT	Less: Interest Expense	14,751,367	10,284,285	4,467,082
G-SCM	Schedule M Adjustments	(21,100,501)	(15,814,770)	(5,285,731)
	Taxable Net Operating Income	8,355,344	1,260,037	7,095,307
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,754,622	264,608	1,490,014
G-DTE	Deferred FIT	2,918,052	1,989,468	928,584
99	411400 Amortized Investment Tax Credit	(19,420)	(14,368)	(5,052)
	Total FIT/Deferred FIT & ITC	4,653,254	2,239,708	2,413,546
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-12A
For Twelve Months 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	18,621,315	11,773,863	30,395,178	12,851,192	8,476,862	21,328,054	5,770,123	3,297,001	9,067,124
12	997001	Contributions In Aid of Construction	0	1,229,742	1,229,742	0	852,703	852,703	0	377,039	377,039
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	332,250	332,250	0	240,124	240,124	0	92,126	92,126
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997010	Deferred Gas Credit and Refunds	(9,027,508)	0	(9,027,508)	(7,069,981)	0	(7,069,981)	(1,957,527)	0	(1,957,527)
4	997015	Airplane Lease Payments	0	14,927	14,927	0	10,788	10,788	0	4,139	4,139
12	997016	Redemption Expense Amortization	0	243,244	243,244	0	168,665	168,665	0	74,579	74,579
4	997018	DSM Tariff Rider	207,598	0	207,598	150,016	0	150,016	57,582	0	57,582
4	997020	FAS87 Current Pension Accrual	0	(154,086)	(154,086)	0	(111,361)	(111,361)	0	(42,725)	(42,725)
2	997027	Customer Uncollectibles	0	(33,415)	(33,415)	0	(22,144)	(22,144)	0	(11,271)	(11,271)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	4,891,386	0	4,891,386	3,447,769	0	3,447,769	1,443,617	0	1,443,617
12	997032	Interest Rate Swaps	0	(4,850,126)	(4,850,126)	0	(3,363,077)	(3,363,077)	0	(1,487,049)	(1,487,049)
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	1,998,415	1,998,415	0	1,385,701	1,385,701	0	612,714	612,714
11	997049	Tax Depreciation	0	(34,663,908)	(34,663,908)	0	(24,022,088)	(24,022,088)	0	(10,641,820)	(10,641,820)
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	(65,800)	0	(65,800)	(91,242)	0	(91,242)	25,442	0	25,442
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	3,333,139	3,333,139	0	2,309,865	2,309,865	0	1,023,274	1,023,274
4	997081	Deferred Compensation	0	(238,624)	(238,624)	0	(172,458)	(172,458)	0	(66,166)	(66,166)
4	997082	Meal Disallowances	0	150,878	150,878	0	109,043	109,043	0	41,835	41,835
4	997083	Paid Time Off	0	48,993	48,993	0	35,408	35,408	0	13,585	13,585
2	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	806,740	0	806,740	806,740	0	806,740	0	0	0
12	997101	Repairs 481 (a)	0	(7,456,146)	(7,456,146)	0	(5,170,092)	(5,170,092)	0	(2,286,054)	(2,286,054)
12	997102	Amort Idaho Earnings Test (254229)	(65,272)	0	(65,272)	0	0	0	(65,272)	0	(65,272)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(2,601,262)	0	(2,601,262)	(2,601,262)	0	(2,601,262)	0	0	0
99	997107	MDM System	(980,966)	0	(980,966)	(980,966)	0	(980,966)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	1,773,897	(3,722,374)	(1,948,477)	1,838,585	(2,466,817)	(628,232)	(64,688)	(1,255,557)	(1,320,245)
99	997109	Tax Reform Amortization	(1,530,638)	0	(1,530,638)	(1,521,953)	0	(1,521,953)	(8,685)	0	(8,685)
99	997110	FISERVE	(463,861)	0	(463,861)	(315,453)	0	(315,453)	(148,408)	0	(148,408)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(170,931)	(170,931)	0	(75,581)	(75,581)
12	997112	AFUDC Equity Tax Flow Through	0	(685,483)	(685,483)	0	(475,314)	(475,314)	0	(210,169)	(210,169)
12	997113	AFUDC Equity CWIP	0	(233,265)	(233,265)	0	(161,746)	(161,746)	0	(71,519)	(71,519)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,297)	(16,297)	0	(7,206)	(7,206)
12	997115	AFUDC Equity DFIR Deferral	347,725	0	347,725	234,951	0	234,951	112,774	0	112,774
TOTAL SCHEDULE M ADJUSTMENTS			15,433,731	(33,181,991)	(21,100,501)	6,748,396	(22,563,166)	(15,814,770)	5,333,094	(10,618,825)	(5,285,731)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers - AMA	100.000%	66.270%	33.730%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.629%	32.371%
G-ALL	11	Book Depreciation	100.000%	69.300%	30.700%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.340%	30.660%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	1,900,206	1,317,603	582,603
99	410100	Deferred Federal Income Tax Exp	940,026	608,325	331,701
		SUBTOTAL	2,840,232	1,925,928	914,304
12	411100	Deferred Federal Income Tax Expense - Allocated	64,002	44,379	19,623
99	411100	Deferred Federal Income Tax Exp	13,818	19,161	(5,343)
		SUBTOTAL	77,820	63,540	14,280
		Total Deferred Federal Income Tax Expense	2,918,052	1,989,468	928,584

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.340%	30.660%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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	478,459	478,459	0	330,615	330,615	0	147,844	147,844
		TOTAL UNDERGROUND STORAGE TAX	0	478,459	478,459	0	330,615	330,615	0	147,844	147,844
		DISTRIBUTION									
99	408110	State Excise Tax	5,293,668	0	5,293,668	5,293,668	0	5,293,668	0	0	0
99	408120	Municipal Occupation & License Tax	6,023,206	0	6,023,206	4,950,495	0	4,950,495	1,072,711	0	1,072,711
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	5,254,772	0	5,254,772	3,484,920	0	3,484,920	1,769,852	0	1,769,852
99	409100	State Income Tax	(17,857)	0	(17,857)	0	0	0	(17,857)	0	(17,857)
		TOTAL DISTRIBUTION TAX	16,553,789	0	16,553,789	13,729,083	0	13,729,083	2,824,706	0	2,824,706
		TOTAL TAXES OTHER THAN FIT	16,553,789	478,459	17,032,248	13,729,083	330,615	14,059,698	2,824,706	147,844	2,972,550

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
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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	2,057,675	3,859,874	1,022,594	1,487,123	2,509,717	779,605	570,552	1,350,157
4	3031XX	Misc Intangible IT Plant (3031XX)	1,582,649	46,188,316	47,770,965	1,569,886	33,381,220	34,951,106	12,763	12,807,096	12,819,859
TOTAL INTANGIBLE PLANT			3,384,848	48,245,991	51,630,839	2,592,480	34,868,343	37,460,823	792,368	13,377,648	14,170,016
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	2,601,433	2,601,433	0	1,797,590	1,797,590	0	803,843	803,843
1	352XXX	Wells	0	19,302,221	19,302,221	0	13,337,835	13,337,835	0	5,964,386	5,964,386
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	12,724,948	12,724,948	0	8,792,939	8,792,939	0	3,932,009	3,932,009
1	355000	Measuring & Regulating Equipment	0	1,395,703	1,395,703	0	964,431	964,431	0	431,272	431,272
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,682,058	2,682,058	0	1,853,302	1,853,302	0	828,756	828,756
TOTAL UNDERGROUND STORAGE PLAN			0	41,434,046	41,434,046	0	28,656,705	28,656,705	0	12,777,341	12,777,341
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	335,471	0	335,471	228,895	0	228,895	106,576	0	106,576
6	375000	Structures & Improvements	1,083,306	0	1,083,306	688,822	0	688,822	394,484	0	394,484
6	376000	Mains	347,308,302	2,515,462	349,823,764	229,015,614	1,701,182	230,716,796	118,292,688	814,280	119,106,968
6	378000	Measuring & Reg Station Equip-General	6,124,866	58,255	6,183,121	3,823,322	39,397	3,862,719	2,301,544	18,858	2,320,402
6	379000	Measuring & Reg Station Equip-City Gate	6,470,826	0	6,470,826	2,044,355	0	2,044,355	4,426,471	0	4,426,471
6	380000	Services	250,011,866	0	250,011,866	172,079,124	0	172,079,124	77,932,742	0	77,932,742
6	381XXX	Meters	82,460,759	0	82,460,759	57,265,279	0	57,265,279	25,195,480	0	25,195,480
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	3,525,794	0	3,525,794	2,676,818	0	2,676,818	848,976	0	848,976
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			697,409,785	2,573,717	699,983,502	467,886,154	1,740,579	469,626,733	229,523,631	833,138	230,356,769
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,046,906	2,129,258	5,176,164	2,950,161	1,538,857	4,489,018	96,745	590,401	687,146
4	390XXX	Structures & Improvements	14,111,522	24,331,607	38,443,129	12,441,262	17,584,939	30,026,201	1,670,260	6,746,668	8,416,928
4	391XXX	Office Furniture & Equipment	876,493	15,626,609	16,503,102	858,868	11,293,663	12,152,531	17,625	4,332,946	4,350,571
4	392XXX	Transportation Equipment	12,264,334	3,795,790	16,060,124	9,549,707	2,743,293	12,293,000	2,714,627	1,052,497	3,767,124
4	393000	Stores Equipment	202,924	963,495	1,166,419	157,690	696,337	854,027	45,234	267,158	312,392
4	394000	Tools, Shop & Garage Equipment	2,359,599	6,328,321	8,687,920	1,848,171	4,573,604	6,421,775	511,428	1,754,717	2,266,145

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	10,785	478,128	488,913	10,785	345,553	356,338	0	132,575	132,575
4	396XXX	Power Operated Equipment	3,393,151	1,059,965	4,453,116	2,456,005	766,058	3,222,063	937,146	293,907	1,231,053
4	397XXX	Communications Equipment	2,859,871	14,017,617	16,877,488	1,539,262	10,130,812	11,670,074	1,320,609	3,886,805	5,207,414
4	398000	Miscellaneous Equipment	2,127	98,257	100,384	230	71,012	71,242	1,897	27,245	29,142
		TOTAL GENERAL PLANT	39,127,712	68,829,047	107,956,759	31,812,141	49,744,128	81,556,269	7,315,571	19,084,919	26,400,490
		TOTAL PLANT IN SERVICE	739,922,345	161,082,801	901,005,146	502,290,775	115,009,755	617,300,530	237,631,570	46,073,046	283,704,616
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,012,181)	(16,012,181)	0	(11,064,417)	(11,064,417)	0	(4,947,764)	(4,947,764)
G-ADEP		Distribution Plant	(222,134,330)	(1,775,358)	(223,909,688)	(145,451,046)	(1,200,657)	(146,651,703)	(76,683,284)	(574,701)	(77,257,985)
G-ADEP		General Plant	(11,422,310)	(20,916,530)	(32,338,840)	(8,086,146)	(15,116,795)	(23,202,941)	(3,336,164)	(5,799,735)	(9,135,899)
		TOTAL ACCUMULATED DEPRECIATION	(233,556,640)	(38,704,069)	(272,260,709)	(153,537,192)	(27,381,869)	(180,919,061)	(80,019,448)	(11,322,200)	(91,341,648)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(304,215)	(621,460)	(925,675)	(207,865)	(449,142)	(657,007)	(96,350)	(172,318)	(268,668)
G-AAMT		Misc IT Intangible Plant - 3031XX	(79,539)	(12,981,136)	(13,060,675)	(70,280)	(9,381,727)	(9,452,007)	(9,259)	(3,599,409)	(3,608,668)
G-AAMT		Underground Storage	0	(130,347)	(130,347)	0	(90,070)	(90,070)	0	(40,277)	(40,277)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(383,754)	(13,732,943)	(14,116,697)	(278,145)	(9,920,939)	(10,199,084)	(105,609)	(3,812,004)	(3,917,613)
		TOTAL ACCUMULATED DEPR/AMORT	(233,940,394)	(52,437,012)	(286,377,406)	(153,815,337)	(37,302,808)	(191,118,145)	(80,125,057)	(15,134,204)	(95,259,261)
		NET GAS UTILITY PLANT before DFIT	505,981,951	108,645,789	614,627,740	348,475,438	77,706,947	426,182,385	157,506,513	30,938,842	188,445,355
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,462,875)	(109,462,875)	0	(75,901,558)	(75,901,558)	0	(33,561,317)	(33,561,317)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,130,553)	(18,130,553)	0	(13,098,417)	(13,098,417)	0	(5,032,136)	(5,032,136)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(45,460)	(45,460)	0	(32,855)	(32,855)	0	(12,605)	(12,605)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(50,665)	(50,665)	0	(36,617)	(36,617)	0	(14,048)	(14,048)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(403,164)	(403,164)	0	(279,554)	(279,554)	0	(123,610)	(123,610)
		TOTAL ACCUMULATED DFIT	0	(128,092,717)	(128,092,717)	0	(89,349,001)	(89,349,001)	0	(38,743,716)	(38,743,716)
		NET GAS UTILITY PLANT	505,981,951	(19,446,928)	486,535,023	348,475,438	(11,642,054)	336,833,384	157,506,513	(7,804,874)	149,701,639

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%	67.629%	32.371%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.340%	30.660%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	505,981,951	(19,446,928)	486,535,023	348,475,438	(11,642,054)	336,833,384	157,506,513	(7,804,874)	149,701,639
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	38,372	10,723	49,095	35,186	7,745	42,931	3,186	2,978	6,164
4	182318 Accumulated Amortization - AFUDC	(1,004)	(742)	(1,746)	(989)	(536)	(1,525)	(15)	(206)	(221)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100 Gas Inventory--Jackson Prairie	0	6,341,272	6,341,272	0	4,381,819	4,381,819	0	1,959,453	1,959,453
4	252000 Customer Advances	(3,256)	(21)	(3,277)	0	(15)	(15)	(3,256)	(6)	(3,262)
99	235199 Customer Deposits	(562,804)	0	(562,804)	(562,804)	0	(562,804)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	(629,932)	0	(629,932)	(527,016)	0	(527,016)	(102,916)	0	(102,916)
99	182302 WA Excess Nat Gas Line Extension	8,939,911	0	8,939,911	8,939,911	0	8,939,911	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,877,381)	0	(1,877,381)	(1,877,381)	0	(1,877,381)	0	0	0
C-WKC	Working Capital	10,930,919	0	10,930,919	7,522,949	0	7,522,949	3,407,970	0	3,407,970
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,834,825	12,082,296	28,917,121	13,529,856	8,349,178	21,879,034	3,304,969	3,733,118	7,038,087
	NET RATE BASE	522,816,776	(7,364,632)	515,452,144	362,005,294	(3,292,876)	358,712,418	160,811,482	(4,071,756)	156,739,726

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended 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)	8,289,069	8,289,069											
	Hydro (ED-AN)	12,147,392	12,147,392											
	Other (ED-AN)	9,800,951	9,800,951											
Total Electric Production		30,237,412	30,237,412											
Electric Transmission														
	ED-AN	12,986,538	12,986,538											
Total Electric Transmission		12,986,538	12,986,538											
Electric Distribution														
	ED-AN	60,128	60,128											
	ED-ID	17,850,147	17,850,147											
	ED-WA	32,504,673	32,504,673											
Total Electric Distribution		50,414,948	50,414,948											
Gas Underground Storage														
1	GD-AN	928,791	928,791		928,791	928,791		641,795	641,795		286,996	286,996		
	GD-OR	146,005		146,005										
Total Gas Underground Storage		1,074,796	928,791	146,005	928,791	928,791		641,795	641,795		286,996	286,996		
Gas Distribution														
6	GD-AN	62,022	62,022			62,022	62,022	41,945	41,945		20,077	20,077		
	GD-ID	5,649,264	5,649,264		5,649,264	5,649,264				5,649,264			5,649,264	
	GD-WA	11,793,844	11,793,844		11,793,844	11,793,844	11,793,844		11,793,844					
	GD-OR	7,856,017		7,856,017										
Total Gas Distribution		25,361,147	17,505,130	7,856,017	17,443,108	62,022	17,505,130	11,793,844	41,945	11,835,789	5,649,264	20,077	5,669,341	
General Plant														
	ED-AN	2,218,331	2,218,331											
	ED-ID	256,332	256,332											
	ED-WA	547,123	547,123											
7,4	CD-AA	21,900,363	15,456,838	4,492,422	1,951,103	4,492,422	4,492,422	3,246,763	3,246,763		1,245,659	1,245,659		
9,4	CD-AN	1,016,887	791,880	225,007		225,007	225,007	162,617	162,617		62,390	62,390		
9	CD-ID	353,562	275,329	78,233		78,233	78,233			78,233			78,233	
9	CD-WA	807,684	628,968	178,716		178,716	178,716	178,716		178,716				
8,4	GD-AA	365,117		254,764	110,353	254,764	254,764	184,123	184,123		70,641	70,641		
4	GD-AN	30,719		30,719		30,719	30,719	22,201	22,201		8,518	8,518		
	GD-ID	25,646		25,646		25,646	25,646			25,646			25,646	
	GD-WA	539,229		539,229		539,229	539,229	539,229		539,229				
	GD-OR	188,947		188,947										
Total General Plant		28,249,940	20,174,801	5,824,736	2,250,403	821,824	5,002,912	5,824,736	717,945	3,615,704	4,333,649	103,879	1,387,208	1,491,087
Total Depreciation Expense		148,324,781	113,813,699	24,258,657	10,252,425	18,264,932	5,993,725	24,258,657	12,511,789	4,299,444	16,811,233	5,753,143	1,694,281	7,447,424

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months 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	67.629%	32.371%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended February 28, 2019
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
7,4	Franchises (302000) ED-AN	918,400	918,400												
	Misc Intangible Plt (303000) ED-AN	234,601	234,601												
Total Production/Transmission		1,153,001	1,153,001												
Distribution															
7,4	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	654,784	462,133	134,316	58,335		134,316	134,316		97,073	97,073		37,243	37,243	
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		712,385	469,709	176,273	66,403		39,804	136,469	176,273	24,862	98,629	123,491	14,942	37,840	52,782
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	27,041,066	19,085,043	5,546,934	2,409,089		5,546,934	5,546,934		4,008,880	4,008,880		1,538,054	1,538,054	
9,4	CD-AN	23,644	18,412	5,232			5,232	5,232		3,781	3,781		1,451	1,451	
9,4	CD-ID	9,214	7,175	2,039			2,039	2,039				2,039		2,039	
9,4	CD-WA	1,421,522	1,106,982	314,540			314,540	314,540	314,540		314,540			0	
	ED-AN	2,251,534	2,251,534												
	ED-ID	0	0												
	ED-WA	541,453	541,453												
8,4	GD-AA	130,979		91,392	39,587		91,392	91,392		66,051	66,051		25,341	25,341	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		31,419,412	23,010,599	5,960,137	2,448,676		316,579	5,643,558	5,960,137	314,540	4,078,712	4,393,252	2,039	1,564,846	1,566,885
Gas Underground Storage															
1	GD-AN	114		114			114	114		79	79		35	35	
Total Gas Underground Storage		114		114			114	114		79	79		35	35	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	48,031	48,031												
	GD-OR	0			0										
Total General Plant- 390200, 396200		48,031	48,031	0	0		0	0		0	0		0	0	
Total Amortization Expense		33,362,962	24,711,359	6,136,524	2,515,079		356,383	5,780,141	6,136,524	339,402	4,177,420	4,516,822	16,981	1,602,721	1,619,702

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended 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)	(303,294,400)	(303,294,400)										
	Hydro (ED-AN)	(133,290,092)	(133,290,092)										
	Other (ED-AN)	(125,393,808)	(125,393,808)										
Total Electric Production	(561,978,300)	(561,978,300)											
Electric Transmission													
	ED-AN	(215,650,893)	(215,650,893)										
Total Electric Transmission	(215,650,893)	(215,650,893)											
Electric Distribution													
	ED-AN	(165,981)	(165,981)										
	ED-ID	(212,790,460)	(212,790,460)										
	ED-WA	(340,760,209)	(340,760,209)										
Total Electric Distribution	(553,716,650)	(553,716,650)											
Gas Underground Storage													
1	GD-AN	(16,012,181)	(16,012,181)		(16,012,181)	(16,012,181)		(11,064,417)	(11,064,417)		(4,947,764)	(4,947,764)	
	GD-OR	(1,111,707)		(1,111,707)									
Total Gas Underground Storage	(17,123,888)		(16,012,181)	(1,111,707)	(16,012,181)	(16,012,181)		(11,064,417)	(11,064,417)		(4,947,764)	(4,947,764)	
Gas Distribution													
6	GD-AN	(1,775,358)	(1,775,358)		(1,775,358)	(1,775,358)		(1,200,657)	(1,200,657)		(574,701)	(574,701)	
	GD-ID	(76,683,284)	(76,683,284)		(76,683,284)	(76,683,284)				(76,683,284)		(76,683,284)	
	GD-WA	(145,451,046)	(145,451,046)		(145,451,046)	(145,451,046)	(145,451,046)		(145,451,046)				
	GD-OR	(110,163,264)		(110,163,264)									
Total Gas Distribution	(334,072,952)		(223,909,688)	(110,163,264)	(222,134,330)	(1,775,358)	(223,909,688)	(145,451,046)	(1,200,657)	(146,651,703)	(76,683,284)	(574,701)	(77,257,985)
General Plant													
	ED-AN	(47,185,586)	(47,185,586)										
	ED-ID	(10,588,510)	(10,588,510)										
	ED-WA	(20,331,916)	(20,331,916)										
7,4	CD-AA	(65,373,233)	(46,139,121)	(13,410,011)	(5,824,101)	(13,410,011)	(13,410,011)		(9,691,683)	(9,691,683)		(3,718,328)	(3,718,328)
9,4	CD-AN	(13,075,700)	(10,182,440)	(2,893,260)		(2,893,260)	(2,893,260)		(2,091,017)	(2,091,017)		(802,243)	(802,243)
9	CD-ID	(6,181,508)	(4,813,726)	(1,367,782)		(1,367,782)	(1,367,782)				(1,367,782)		(1,367,782)
9	CD-WA	(4,479,030)	(3,487,955)	(991,075)		(991,075)	(991,075)	(991,075)		(991,075)			
8,4	GD-AA	(2,262,615)	(1,578,762)	(683,853)		(1,578,762)	(1,578,762)		(1,141,003)	(1,141,003)		(437,759)	(437,759)
4	GD-AN	(3,034,497)	(3,034,497)			(3,034,497)	(3,034,497)		(2,193,092)	(2,193,092)		(841,405)	(841,405)
	GD-ID	(1,968,382)	(1,968,382)			(1,968,382)	(1,968,382)				(1,968,382)		(1,968,382)
	GD-WA	(7,095,071)	(7,095,071)			(7,095,071)	(7,095,071)	(7,095,071)		(7,095,071)			
	GD-OR	(4,590,886)		(4,590,886)									
Total General Plant	(186,166,934)	(142,729,254)	(32,338,840)	(11,098,840)	(11,422,310)	(20,916,530)	(32,338,840)	(8,086,146)	(15,116,795)	(23,202,941)	(3,336,164)	(5,799,735)	(9,135,899)
Total Accumulated Depreciation	(1,868,709,617)	(1,474,075,097)	(272,260,709)	(122,373,811)	(233,556,640)	(38,704,069)	(272,260,709)	(153,537,192)	(27,381,869)	(180,919,061)	(80,019,448)	(11,322,200)	(91,341,648)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	67.629%	32.371%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended February 28, 2019
 Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(11,672,021)	(11,672,021)											
Misc Intangible Plt (303000)	ED-AN	(1,770,741)	(1,770,741)											
Total Production/Transmission		(13,442,762)	(13,442,762)											
Distribution														
Franchises (302000)	ED-WA	(209,643)	(209,643)											
Misc Intangible Plt (303000)	ED-WA	(40,718)	(40,718)											
Total Distribution		(250,361)	(250,361)											
General Plant - 303000														
7,4	CD-AA	(2,918,213)	(2,059,616)	(598,613)	(259,984)		(598,613)	(598,613)		(432,630)	(432,630)		(165,983)	(165,983)
9,4	CD-AN	(103,254)	(80,407)	(22,847)			(22,847)	(22,847)		(16,512)	(16,512)		(6,335)	(6,335)
	GD-ID	(96,350)		(96,350)			(96,350)	(96,350)				(96,350)		(96,350)
	GD-WA	(207,865)		(207,865)			(207,865)	(207,865)	(207,865)		(207,865)			
	GD-OR	(94,065)			(94,065)									
Total General Plant - 303000		(3,419,747)	(2,140,023)	(925,675)	(354,049)	(304,215)	(621,460)	(925,675)	(207,865)	(449,142)	(657,007)	(96,350)	(172,318)	(268,668)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(61,650,542)	(43,511,720)	(12,646,375)	(5,492,447)		(12,646,375)	(12,646,375)		(9,139,789)	(9,139,789)		(3,506,586)	(3,506,586)
9,4	CD-AN	(32,901)	(25,621)	(7,280)			(7,280)	(7,280)		(5,261)	(5,261)		(2,019)	(2,019)
9	CD-ID	(41,845)	(32,586)	(9,259)			(9,259)	(9,259)				(9,259)		(9,259)
9	CD-WA	(317,620)	(247,340)	(70,280)			(70,280)	(70,280)	(70,280)		(70,280)		0	0
	ED-AN	(3,342,642)	(3,342,642)											
	ED-ID	0	0											
	ED-WA	(2,477,202)	(2,477,202)											
8,4	GD-AA	(469,332)		(327,481)	(141,851)		(327,481)	(327,481)		(236,677)	(236,677)		(90,804)	(90,804)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(68,332,084)	(49,637,111)	(13,060,675)	(5,634,298)	(79,539)	(12,981,136)	(13,060,675)	(70,280)	(9,381,727)	(9,452,007)	(9,259)	(3,599,409)	(3,608,668)
Gas Underground Storage														
1	GD-AN	(130,347)		(130,347)			(130,347)	(130,347)		(90,070)	(90,070)		(40,277)	(40,277)
Total Gas Underground Storage		(130,347)		(130,347)			(130,347)	(130,347)		(90,070)	(90,070)		(40,277)	(40,277)
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	(128,947)	(128,947)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(128,947)	(128,947)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(85,704,248)	(65,599,204)	(14,116,697)	(5,988,347)	(383,754)	(13,732,943)	(14,116,697)	(278,145)	(9,920,939)	(10,199,084)	(105,609)	(3,812,004)	(3,917,613)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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 Twelve Months Ended February 28, 2019 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			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	476,887	91,834	362,279	22,774	476,887	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,747,204	0	0	0	0	2,747,204	0	0	2,747,204	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	1,765,571	714,277	340,480	320,146	1,374,903	202,956	96,745	90,967	390,668	0	0	
		TOTAL ACCOUNT	15,774,787	806,111	702,759	7,355,960	8,864,830	2,950,160	96,745	2,129,258	5,176,163	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,280,776	1,109,919	2,530,748	4,640,109	8,280,776	0	0	0	0	0	0	
99		GD-WA / ID / AN	10,691,144	0	0	0	0	10,691,144	0	0	10,691,144	0	0	
99		GD-OR / AS	3,720,520	0	0	0	0	0	0	0	0	3,720,520	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	107,144,606	0	0	75,620,520	75,620,520	0	0	21,978,573	21,978,573	0	9,545,513	
9		CD-WA / ID / AN	26,092,159	6,159,306	5,878,254	8,281,187	20,318,747	1,750,118	1,670,260	2,353,034	5,773,412	0	0	
		TOTAL ACCOUNT	155,929,205	7,269,225	8,409,002	88,541,816	104,220,043	12,441,262	1,670,260	24,331,607	38,443,129	3,720,520	9,545,513	13,266,033
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,728,741	652,033	0	2,076,708	2,728,741	0	0	0	0	0	0	
99		GD-WA / ID / AN	312,413	0	0	0	0	312,413	0	0	312,413	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	356,356	0	0	0	0	0	0	248,651	248,651	0	107,705	
7		CD-AA	74,833,955	0	0	52,816,309	52,816,309	0	0	15,350,689	15,350,689	0	6,666,957	
9		CD-WA / ID / AN	2,672,522	1,923,175	62,029	95,969	2,081,173	546,455	17,625	27,269	591,349	0	0	
		TOTAL ACCOUNT	80,903,987	2,575,208	62,029	54,988,986	57,626,223	858,868	17,625	15,626,609	16,503,102	0	6,774,662	6,774,662
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	44,722,840	21,462,879	9,128,970	14,130,991	44,722,840	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,233,999	0	0	0	0	8,991,901	2,498,036	1,744,062	13,233,999	0	0	
99		GD-OR / AS	3,801,108	0	0	0	0	0	0	0	0	3,801,108	0	
8		GD-AA	21,188	0	0	0	0	0	0	14,784	14,784	0	6,404	
7		CD-AA	6,912,953	0	0	4,879,024	4,879,024	0	0	1,418,054	1,418,054	0	615,875	
9		CD-WA / ID / AN	6,296,770	1,963,123	762,264	2,178,097	4,903,484	557,806	216,591	618,889	1,393,286	0	0	
		TOTAL ACCOUNT	74,988,858	23,426,002	9,891,234	21,188,112	54,505,348	9,549,707	2,714,627	3,795,789	16,060,123	3,801,108	622,279	4,423,387

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	395,373	9,276	12,736	373,361	395,373	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	24,642
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,873,048	244,704	159,195	3,390,889	3,794,788	69,531	45,234	963,495	1,078,260	0	0	0
		TOTAL ACCOUNT	5,381,223	253,980	171,931	3,764,250	4,190,161	157,691	45,234	963,495	1,166,420	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,218,057	754,242	230,090	4,233,725	5,218,057	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,517,447	0	0	0	0	1,844,828	296,409	376,210	2,517,447	0	0	0
99		GD-OR / AS	868,286	0	0	0	0	0	0	0	0	868,286	0	868,286
8		GD-AA	4,583,848	0	0	0	0	0	0	3,198,426	3,198,426	0	1,385,422	1,385,422
7		CD-AA	13,228,208	0	0	9,336,205	9,336,205	0	0	2,713,502	2,713,502	0	1,178,501	1,178,501
9		CD-WA / ID / AN	1,168,455	11,765	756,729	141,417	909,911	3,343	215,019	40,182	258,544	0	0	0
		TOTAL ACCOUNT	27,584,301	766,007	986,819	13,711,347	15,464,173	1,848,171	511,428	6,328,320	8,687,919	868,286	2,563,923	3,432,209
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,378,496	316,374	15,362	1,046,760	1,378,496	0	0	0	0	0	0	0
99		GD-WA / ID / AN	104,391	0	0	0	0	10,785	0	93,606	104,391	0	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	166,785	0	0	0	0	0	0	116,376	116,376	0	50,409	50,409
7		CD-AA	1,305,109	0	0	921,120	921,120	0	0	267,717	267,717	0	116,272	116,272
9		CD-WA / ID / AN	1,936	0	0	1,508	1,508	0	0	428	428	0	0	0
		TOTAL ACCOUNT	2,997,634	316,374	15,362	1,969,388	2,301,124	10,785	0	478,127	488,912	40,917	166,681	207,598

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	32,240,719	14,277,170	9,485,900	8,477,649	32,240,719	0	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	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	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	47,082
9		CD-WA / ID / AN	1,320,291	252,374	314,848	460,928	1,028,150	71,710	89,462	130,969	292,141	0	0	0
		TOTAL ACCOUNT	38,185,892	14,529,544	9,800,748	9,311,567	33,641,859	2,456,005	937,147	1,059,965	4,453,117	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,399,874	12,321,022	7,098,463	45,980,389	65,399,874	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,221,461	0	0	0	0	738,672	482,789	0	1,221,461	0	0	0
99		GD-OR / AS	1,211,022	0	0	0	0	0	0	0	0	1,211,022	0	1,211,022
8		GD-AA	1,153,037	0	0	0	0	0	0	804,543	804,543	0	348,494	348,494
7		CD-AA	53,843,286	0	0	38,001,515	38,001,515	0	0	11,044,873	11,044,873	0	4,796,898	4,796,898
9		CD-WA / ID / AN	17,203,459	2,817,568	2,948,593	7,630,688	13,396,849	800,590	837,820	2,168,200	3,806,610	0	0	0
		TOTAL ACCOUNT	140,032,139	15,138,590	10,047,056	91,612,592	116,798,238	1,539,262	1,320,609	14,017,616	16,877,487	1,211,022	5,145,392	6,356,414
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	156,730	0	6,846	149,884	156,730	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	478,998	0	0	338,067	338,067	0	0	98,257	98,257	0	42,674	42,674
9		CD-WA / ID / AN	9,612	809	6,676	0	7,485	230	1,897	0	2,127	0	0	0
		TOTAL ACCOUNT	647,707	809	13,522	487,951	502,282	230	1,897	98,257	100,384	2,367	42,674	45,041
		TOTAL GENERAL PLANT	542,539,574	65,081,850	40,100,462	293,045,810	398,228,122	31,812,141	7,315,572	68,829,043	107,956,756	10,561,240	25,793,456	36,354,696

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	10,730,685	319,716	0	10,410,969	10,730,685	0	0	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	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,821,749	0	0	6,931,994	6,931,994	0	0	2,014,735	2,014,735	0	875,020	875,020	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	0	
		TOTAL ACCOUNT	22,974,814	319,716	0	17,494,082	17,813,798	1,022,594	779,605	2,057,674	3,859,873	426,123	875,020	1,301,143	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	14,134,400	2,871,917	0	11,262,483	14,134,400	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	663,886	0	0	0	0	0	0	463,233	463,233	0	200,653	200,653	
7		CD-AA	87,742,512	0	0	61,926,910	61,926,910	0	0	17,998,622	17,998,622	0	7,816,980	7,816,980	
9		CD-WA / ID / AN	183,939	0	44,919	98,320	143,239	0	12,763	27,937	40,700	0	0	0	
		TOTAL ACCOUNT	102,724,737	2,871,917	44,919	73,287,713	76,204,549	0	12,763	18,489,792	18,502,555	0	8,017,633	8,017,633	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,249,535	0	0	1,587,677	1,587,677	0	0	461,447	461,447	0	200,411	200,411	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,249,535	0	0	1,587,677	1,587,677	0	0	461,447	461,447	0	200,411	200,411	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	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	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	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	30,329,501	0	0	21,405,955	21,405,955	0	0	6,221,491	6,221,491	0	2,702,055	2,702,055	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,501	0	0	21,405,955	21,405,955	0	0	6,221,491	6,221,491	0	2,702,055	2,702,055	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	1,618,883	0	0	1,142,575	1,142,575	0	0	332,082	332,082	0	144,226	144,226	0	0
9		CD-WA / ID / AN	7,094,889	5,525,003	0	0	5,525,003	1,569,886	0	0	1,569,886	0	0	0	0	0
		TOTAL ACCOUNT	8,713,772	5,525,003	0	1,142,575	6,667,578	1,569,886	0	332,082	1,901,968	0	144,226	144,226	0	0
	TOTAL		267,823,563	8,716,636	44,919	186,082,649	194,844,204	2,592,480	792,368	48,245,991	51,630,839	426,123	20,922,397	21,348,520		

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended 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	(87,571,536)	(61,806,239)	(17,963,549)	(7,801,748)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(754,753)	(587,749)	(167,004)	0
7	282919 CD-AA	(221,615)	(156,411)	(45,460)	(19,744)
7	283750 CD-AA	(246,990)	(174,321)	(50,665)	(22,004)
	Total	(88,794,894)	(62,724,720)	(18,226,678)	(7,843,496)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended February 28, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,321,511	3,321,511	0	0	0	0	3,321,511
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	851	851	0	0	0	0	851
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,913)	(1,913)	0	0	0	0	(1,913)
7/4	154560 Supply Chain Invoice Price Variance	0	0	9	9	0	0	0	0	9
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,448,080	26,339,356	0	80,787,436	46,925,131	22,931,386	7,522,949	3,407,970	0
TOTAL		54,448,080	26,339,356	3,320,458	84,107,894	46,925,131	22,931,386	7,522,949	3,407,970	3,320,458

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						