

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	39,800,500	25,312,532	14,487,968
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	39,800,500	25,312,532	14,487,968
G-APL	Gas Net Adjusted Rate Base	556,464,295	389,153,286	167,311,009
	RATE OF RETURN	7.152%	6.505%	8.659%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers Percent	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	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
Ending Balance Basis

Report ID:
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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
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Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended February 28, 2019

Ending Balance Basis

Report ID:
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	Total		123,623,246	105,813,787	17,809,459	0
	Percentage		100.000%	85.594%	14.406%	0.000%
	Direct Labor Accts 580 - 894		70,950,480	58,148,334	12,802,146	0
	Direct Labor Accts 901 - 935		4,083,661	3,571,503	512,158	0
	Total		75,034,141	61,719,837	13,314,304	0
	Percentage		100.000%	82.256%	17.744%	0.000%
	Number of Customers at		639,556	387,662	251,894	0
	Percentage		100.000%	60.614%	39.386%	0.000%
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	Percentage		100.000%	83.030%	16.970%	0.000%
	Total Percentages		400.000%	311.494%	88.506%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.874%	22.126%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	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) Percent	2-01-2019 thru 02-28-2019	657,788,308	458,480,316	199,307,992	
			100.000%	69.700%	30.300%	
13	G-PLT Net Gas General Plant Percent	2-01-2019 thru 02-28-2019	89,177,894	71,328,438	17,849,456	
			100.000%	79.984%	20.016%	
14	Net Allocated Schedule M's Percent	03-01-2018 thru 02-28-2019	-33,181,991	-22,584,905	-10,597,086	
			100.000%	68.064%	31.936%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 2019	
Ending Balance 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)	2,452,598	624,434	(985,830)	1,269,776	283,946
	TOTAL OTHER OPERATING REVENUES	91,328,368	4,105,830	95,434,198	62,053,828	2,729,729	64,783,557	29,274,540	1,376,101	30,650,641
	TOTAL GAS REVENUES	291,124,324	4,105,830	295,230,154	200,426,588	2,729,729	203,156,317	90,697,736	1,376,101	92,073,837
	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-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,407,364	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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For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

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	79,001	79,001	0	40,901	40,901
2	902000	Meter Reading Expenses	1,888,991	97,282	1,986,273	1,779,328	64,097	1,843,425	109,663	33,185	142,848
2	903XXX	Customer Records & Collection Expenses	1,486,783	4,882,661	6,369,444	1,062,999	3,217,088	4,280,087	423,784	1,665,573	2,089,357
2	904000	Uncollectible Accounts	0	1,236,083	1,236,083	0	814,430	814,430	0	421,653	421,653
2	905000	Misc Customer Accounts	0	180,139	180,139	0	118,690	118,690	0	61,449	61,449
	TOTAL CUSTOMER ACCOUNTS EXPENSES		3,375,774	6,516,067	9,891,841	2,842,327	4,293,306	7,135,633	533,447	2,222,761	2,756,208
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	9,352,762	152,711	9,505,473	7,904,886	100,618	8,005,504	1,447,876	52,093	1,499,969
2	909000	Advertising	15,979	915,202	931,181	15,892	603,008	618,900	87	312,194	312,281
2	910000	Misc Customer Service & Info Exp	0	243,859	243,859	0	160,674	160,674	0	83,185	83,185
	TOTAL CUSTOMER SERVICE & INFO EXP		9,368,741	1,311,772	10,680,513	7,920,778	864,300	8,785,078	1,447,963	447,472	1,895,435
	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	2,489	7,250	72	1,082	1,154
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)	7,795,534	6,444,162	253,434	2,990,976	3,244,410
TOTAL ADMIN & GENERAL EXPENSES			247,156	30,349,970	30,597,126	(366,794)	21,934,437	21,567,643	613,950	8,415,533	9,029,483
TOTAL EXPENSES BEFORE FIT			203,283,437	47,739,507	251,022,944	142,028,240	33,753,317	175,781,557	61,255,197	13,986,190	75,241,387
NET OPERATING INCOME (LOSS) BEFORE FIT					44,207,210			27,374,760			16,832,450

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	FEDERAL INCOME TAX			1,508,077			80,057			1,428,020
G-FIT	DEFERRED FEDERAL INCOME TAX			2,918,053			1,996,539			921,514
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(19,420)			(14,368)			(5,052)
	GAS NET OPERATING INCOME (LOSS)			39,800,500			25,312,532			14,487,968

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.100%		30.900%		
G-ALL 2	Number of Customers		100.000%		65.888%		34.112%		
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-495-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	53,040	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	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	303,715	152,711	456,426	246,183	100,618	346,801	57,532	52,093	109,625
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	152,711	9,505,473	7,904,886	100,618	8,005,504	1,447,876	52,093	1,499,969

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended February 28, 2019 Ending Balance 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	556,464,295	389,153,286	167,311,009
	Interest Deduction for FIT Calculation	15,925,389	11,157,025	4,768,364
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended February 28, 2019				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	295,230,154	203,156,317	92,073,837
G-OPS	Operating & Maintenance Expense	205,868,089	142,800,034	63,068,055
G-OPS	Book Deprec/Amort and Reg Amortizations	28,122,607	18,921,825	9,200,782
G-OTX	Taxes Other than FIT	17,032,248	14,059,698	2,972,550
	Net Operating Income Before FIT	44,207,210	27,374,760	16,832,450
G-INT	Less: Interest Expense	15,925,389	11,157,025	4,768,364
G-SCM	Schedule M Adjustments	(21,100,501)	(15,836,510)	(5,263,991)
	Taxable Net Operating Income	7,181,320	381,225	6,800,095
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,508,077	80,057	1,428,020
G-DTE	Deferred FIT	2,918,053	1,996,539	921,514
99	411400 Amortized Investment Tax Credit	(19,420)	(14,368)	(5,052)
	Total FIT/Deferred FIT & ITC	4,406,710	2,062,228	2,344,482
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended February 28, 2019
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	18,621,315	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	1,229,743	1,229,743	0	857,131	857,131	0	372,612	372,612
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	169,541	169,541	0	73,703	73,703
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	(33,416)	(33,416)	0	(22,017)	(22,017)	0	(11,399)	(11,399)
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	(3,380,538)	(3,380,538)	0	(1,469,588)	(1,469,588)
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	1,392,895	1,392,895	0	605,520	605,520
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	(5,196,934)	(5,196,934)	0	(2,259,212)	(2,259,212)
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	(2,452,598)	(614,013)	(64,688)	(1,269,776)	(1,334,464)
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	(171,819)	(171,819)	0	(74,693)	(74,693)
12	997112	AFUDC Equity Tax Flow Through	0	(685,483)	(685,483)	0	(477,782)	(477,782)	0	(207,701)	(207,701)
12	997113	AFUDC Equity CWIP	0	(233,265)	(233,265)	0	(162,586)	(162,586)	0	(70,679)	(70,679)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,382)	(16,382)	0	(7,121)	(7,121)
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	(22,584,906)	(15,836,510)	5,333,094	(10,597,085)	(5,263,991)

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%	67.629%	32.371%
G-ALL	11	Book Depreciation	100.000%	69.300%	30.700%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	69.700%	30.300%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended February 28, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,900,207	1,324,444	575,763
99	410100	Deferred Federal Income Tax Exp	940,026	608,325	331,701
		SUBTOTAL	2,840,233	1,932,769	907,464
12	411100	Deferred Federal Income Tax Expense - Allocated	64,002	44,609	19,393
99	411100	Deferred Federal Income Tax Exp	13,818	19,161	(5,343)
		SUBTOTAL	77,820	63,770	14,050
		Total Deferred Federal Income Tax Expense	2,918,053	1,996,539	921,514

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	69.700%	30.300%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended February 28, 2019
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,392,615	4,194,814	1,022,594	1,729,191	2,751,785	779,605	663,424	1,443,029
4	3031XX	Misc Intangible IT Plant (3031XX)	3,974,122	47,488,817	51,462,939	3,964,821	34,321,119	38,285,940	9,301	13,167,698	13,176,999
TOTAL INTANGIBLE PLANT			5,776,321	49,881,432	55,657,753	4,987,415	36,050,310	41,037,725	788,906	13,831,122	14,620,028
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	2,723,272	2,723,272	0	1,881,781	1,881,781	0	841,491	841,491
1	352XXX	Wells	0	19,424,061	19,424,061	0	13,422,026	13,422,026	0	6,002,035	6,002,035
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	12,846,787	12,846,787	0	8,877,130	8,877,130	0	3,969,657	3,969,657
1	355000	Measuring & Regulating Equipment	0	1,517,543	1,517,543	0	1,048,622	1,048,622	0	468,921	468,921
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,793,605	2,793,605	0	1,930,381	1,930,381	0	863,224	863,224
TOTAL UNDERGROUND STORAGE PLAN			0	42,032,951	42,032,951	0	29,070,548	29,070,548	0	12,962,403	12,962,403
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	1,261,522	0	1,261,522	804,175	0	804,175	457,347	0	457,347
6	376000	Mains	364,580,085	2,518,937	367,099,022	241,122,633	1,703,532	242,826,165	123,457,452	815,405	124,272,857
6	378000	Measuring & Reg Station Equip-General	6,452,264	0	6,452,264	4,050,640	0	4,050,640	2,401,624	0	2,401,624
6	379000	Measuring & Reg Station Equip-City Gate	6,349,437	0	6,349,437	1,872,308	0	1,872,308	4,477,129	0	4,477,129
6	380000	Services	263,346,907	0	263,346,907	181,412,061	0	181,412,061	81,934,846	0	81,934,846
6	381XXX	Meters	85,936,596	0	85,936,596	56,361,044	0	56,361,044	29,575,552	0	29,575,552
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	3,681,830	0	3,681,830	2,752,610	0	2,752,610	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			732,118,539	2,518,937	734,637,476	488,752,519	1,703,532	490,456,051	243,366,020	815,405	244,181,425
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,058,279	2,188,698	5,246,977	2,961,534	1,581,816	4,543,350	96,745	606,882	703,627
4	390XXX	Structures & Improvements	23,824,619	25,449,556	49,274,175	22,159,776	18,392,903	40,552,679	1,664,843	7,056,653	8,721,496
4	391XXX	Office Furniture & Equipment	2,029,685	17,665,865	19,695,550	2,011,756	12,767,474	14,779,230	17,929	4,898,391	4,916,320
4	392XXX	Transportation Equipment	12,770,724	4,059,030	16,829,754	9,957,492	2,933,542	12,891,034	2,813,232	1,125,488	3,938,720
4	393000	Stores Equipment	207,318	972,412	1,179,730	157,643	702,782	860,425	49,675	269,630	319,305
4	394000	Tools, Shop & Garage Equipment	2,284,975	6,527,363	8,812,338	1,796,323	4,717,456	6,513,779	488,652	1,809,907	2,298,559

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended February 28, 2019
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	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	3,640,540	14,266,669	17,907,209	2,330,099	10,310,807	12,640,906	1,310,441	3,955,862	5,266,303
4	398000	Miscellaneous Equipment	1,897	111,141	113,038	0	80,324	80,324	1,897	30,817	32,714
		TOTAL GENERAL PLANT	51,251,248	72,863,314	124,114,562	43,859,388	52,659,775	96,519,163	7,391,860	20,203,539	27,595,399
		TOTAL PLANT IN SERVICE	789,146,108	167,296,634	956,442,742	537,599,322	119,484,165	657,083,487	251,546,786	47,812,469	299,359,255
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,608,771)	(16,608,771)	0	(11,476,661)	(11,476,661)	0	(5,132,110)	(5,132,110)
G-ADEP		Distribution Plant	(229,281,987)	(1,803,117)	(231,085,104)	(149,067,134)	(1,219,430)	(150,286,564)	(80,214,853)	(583,687)	(80,798,540)
G-ADEP		General Plant	(12,503,573)	(22,433,095)	(34,936,668)	(8,977,879)	(16,212,846)	(25,190,725)	(3,525,694)	(6,220,249)	(9,745,943)
		TOTAL ACCUMULATED DEPRECIATION	(241,785,560)	(40,844,983)	(282,630,543)	(158,045,013)	(28,908,937)	(186,953,950)	(83,740,547)	(11,936,046)	(95,676,593)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(324,117)	(693,422)	(1,017,539)	(220,296)	(501,150)	(721,446)	(103,821)	(192,272)	(296,093)
G-AAMT		Misc IT Intangible Plant - 3031XX	(321,228)	(14,685,128)	(15,006,356)	(314,540)	(10,613,235)	(10,927,775)	(6,688)	(4,071,893)	(4,078,581)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(645,345)	(15,378,550)	(16,023,895)	(534,836)	(11,114,385)	(11,649,221)	(110,509)	(4,264,165)	(4,374,674)
		TOTAL ACCUMULATED DEPR/AMORT	(242,430,905)	(56,223,533)	(298,654,438)	(158,579,849)	(40,023,322)	(198,603,171)	(83,851,056)	(16,200,211)	(100,051,267)
		NET GAS UTILITY PLANT before DFIT	546,715,203	111,073,101	657,788,304	379,019,473	79,460,843	458,480,316	167,695,730	31,612,258	199,307,988
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,160,257)	(110,160,257)	0	(76,781,699)	(76,781,699)	0	(33,378,558)	(33,378,558)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,150,766)	(18,150,766)	0	(13,113,535)	(13,113,535)	0	(5,037,231)	(5,037,231)
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	(379,823)	(379,823)	0	(264,737)	(264,737)	0	(115,086)	(115,086)
		TOTAL ACCUMULATED DFIT	0	(128,963,618)	(128,963,618)	0	(90,357,109)	(90,357,109)	0	(38,606,509)	(38,606,509)
		NET GAS UTILITY PLANT	546,715,203	(17,890,517)	528,824,686	379,019,473	(10,896,266)	368,123,207	167,695,730	(6,994,251)	160,701,479

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)	100.000%	69.700%	30.300%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	546,715,203	(17,890,517)	528,824,686	379,019,473	(10,896,266)	368,123,207	167,695,730	(6,994,251)	160,701,479
	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	3,539,017	3,539,017	0	2,445,461	2,445,461	0	1,093,556	1,093,556
4	252000 Customer Advances	(2,694)	0	(2,694)	0	0	0	(2,694)	0	(2,694)
99	235199 Customer Deposits	(564,836)	0	(564,836)	(564,836)	0	(564,836)	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	10,186,339	0	10,186,339	10,186,339	0	10,186,339	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,139,131)	0	(2,139,131)	(2,139,131)	0	(2,139,131)	0	0	0
C-WKC	Working Capital	10,662,582	0	10,662,582	6,943,335	0	6,943,335	3,719,247	0	3,719,247
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	18,321,623	9,317,986	27,639,609	14,589,851	6,440,228	21,030,079	3,731,772	2,877,758	6,609,530
	NET RATE BASE	565,036,826	(8,572,531)	556,464,295	393,609,324	(4,456,038)	389,153,286	171,427,502	(4,116,493)	167,311,009

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.629%	32.371%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended February 28, 2019
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,601	234,601												
Total Production/Transmission		1,153,001	1,153,001												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		30,019	30,019												
General Plant - 303000															
7,4	CD-AA	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-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(306,906,706)	(306,906,706)											
	Hydro (ED-AN)	(137,293,355)	(137,293,355)											
	Other (ED-AN)	(129,894,768)	(129,894,768)											
Total Electric Production		(574,094,829)	(574,094,829)											
Electric Transmission														
	ED-AN	(220,645,771)	(220,645,771)											
Total Electric Transmission		(220,645,771)	(220,645,771)											
Electric Distribution														
	ED-AN	(191,984)	(191,984)											
	ED-ID	(220,577,216)	(220,577,216)											
	ED-WA	(354,025,411)	(354,025,411)											
Total Electric Distribution		(574,794,611)	(574,794,611)											
Gas Underground Storage														
1	GD-AN	(16,608,771)	(16,608,771)		(16,608,771)	(16,608,771)		(11,476,661)	(11,476,661)		(5,132,110)	(5,132,110)		
	GD-OR	(1,182,832)		(1,182,832)										
Total Gas Underground Storage		(17,791,603)	(16,608,771)	(1,182,832)	(16,608,771)	(16,608,771)		(11,476,661)	(11,476,661)		(5,132,110)	(5,132,110)		
Gas Distribution														
6	GD-AN	(1,803,117)	(1,803,117)		(1,803,117)	(1,803,117)		(1,219,430)	(1,219,430)		(583,687)	(583,687)		
	GD-ID	(80,214,853)	(80,214,853)		(80,214,853)	(80,214,853)				(80,214,853)		(80,214,853)		
	GD-WA	(149,067,134)	(149,067,134)		(149,067,134)	(149,067,134)	(149,067,134)			(149,067,134)				
	GD-OR	(113,010,408)		(113,010,408)										
Total Gas Distribution		(344,095,512)	(231,085,104)	(113,010,408)	(229,281,987)	(1,803,117)	(231,085,104)	(149,067,134)	(1,219,430)	(150,286,564)	(80,214,853)	(583,687)	(80,798,540)	
General Plant														
	ED-AN	(48,951,657)	(48,951,657)											
	ED-ID	(11,167,683)	(11,167,683)											
	ED-WA	(21,284,813)	(21,284,813)											
7,4	CD-AA	(70,949,285)	(50,074,586)	(14,553,827)	(6,320,872)	(14,553,827)	(14,553,827)		(10,518,342)	(10,518,342)	(4,035,485)	(4,035,485)		
9,4	CD-AN	(13,728,648)	(10,690,910)	(3,037,738)		(3,037,738)	(3,037,738)		(2,195,434)	(2,195,434)	(842,304)	(842,304)		
9	CD-ID	(6,244,272)	(4,862,602)	(1,381,670)		(1,381,670)	(1,381,670)				(1,381,670)	(1,381,670)		
9	CD-WA	(4,823,352)	(3,756,089)	(1,067,263)		(1,067,263)	(1,067,263)	(1,067,263)		(1,067,263)				
8,4	GD-AA	(2,427,574)	(1,693,864)	(733,710)		(1,693,864)	(1,693,864)		(1,224,189)	(1,224,189)	(469,675)	(469,675)		
4	GD-AN	(3,147,666)	(3,147,666)			(3,147,666)	(3,147,666)		(2,274,881)	(2,274,881)	(872,785)	(872,785)		
	GD-ID	(2,144,024)	(2,144,024)			(2,144,024)	(2,144,024)				(2,144,024)	(2,144,024)		
	GD-WA	(7,910,616)	(7,910,616)			(7,910,616)	(7,910,616)	(7,910,616)		(7,910,616)				
	GD-OR	(4,737,703)		(4,737,703)										
Total General Plant		(197,517,293)	(150,788,340)	(34,936,668)	(11,792,285)	(12,503,573)	(22,433,095)	(34,936,668)	(8,977,879)	(16,212,846)	(25,190,725)	(3,525,694)	(6,220,249)	(9,745,943)
Total Accumulated Depreciation		(1,928,939,619)	(1,520,323,551)	(282,630,543)	(125,985,525)	(241,785,560)	(40,844,983)	(282,630,543)	(158,045,013)	(28,908,937)	(186,953,950)	(83,740,547)	(11,936,046)	(95,676,593)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.629%	32.371%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended February 28, 2019
 Ending Balance Basis

Report ID:
G-AAMT-12E

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	(12,131,222)	(12,131,222)											
Misc Intangible Plt (303000)	ED-AN	(1,888,116)	(1,888,116)											
Total Production/Transmission		(14,019,338)	(14,019,338)											
Distribution														
Franchises (302000)	ED-WA	(221,720)	(221,720)											
Misc Intangible Plt (303000)	ED-WA	(43,651)	(43,651)											
Total Distribution		(265,371)	(265,371)											
General Plant - 303000														
7,4	CD-AA	(3,263,778)	(2,303,509)	(669,499)	(290,770)		(669,499)	(669,499)		(483,860)	(483,860)		(185,639)	(185,639)
9,4	CD-AN	(108,118)	(84,195)	(23,923)			(23,923)	(23,923)		(17,290)	(17,290)		(6,633)	(6,633)
	GD-ID	(103,821)		(103,821)			(103,821)	(103,821)				(103,821)		(103,821)
	GD-WA	(220,296)		(220,296)			(220,296)	(220,296)	(220,296)		(220,296)			
	GD-OR	(98,099)			(98,099)									
Total General Plant - 303000		(3,794,112)	(2,387,704)	(1,017,539)	(388,869)	(324,117)	(693,422)	(1,017,539)	(220,296)	(501,150)	(721,446)	(103,821)	(192,272)	(296,093)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(69,733,158)	(49,216,268)	(14,304,363)	(6,212,527)		(14,304,363)	(14,304,363)		(10,338,049)	(10,338,049)		(3,966,314)	(3,966,314)
9,4	CD-AN	(31,584)	(24,595)	(6,989)			(6,989)	(6,989)		(5,051)	(5,051)		(1,938)	(1,938)
9	CD-ID	(30,227)	(23,539)	(6,688)			(6,688)	(6,688)				(6,688)		(6,688)
9	CD-WA	(1,421,522)	(1,106,982)	(314,540)			(314,540)	(314,540)	(314,540)		(314,540)		0	0
	ED-AN	(4,445,342)	(4,445,342)											
	ED-ID	0	0											
	ED-WA	(2,161,652)	(2,161,652)											
8,4	GD-AA	(535,680)		(373,776)	(161,904)		(373,776)	(373,776)		(270,135)	(270,135)		(103,641)	(103,641)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 3031X		(78,359,165)	(56,978,378)	(15,006,356)	(6,374,431)	(321,228)	(14,685,128)	(15,006,356)	(314,540)	(10,613,235)	(10,927,775)	(6,688)	(4,071,893)	(4,078,581)
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					
4	ED-AN	(152,962)	(152,962)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(152,962)	(152,962)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(96,590,948)	(73,803,753)	(16,023,895)	(6,763,300)	(645,345)	(15,378,550)	(16,023,895)	(534,836)	(11,114,385)	(11,649,221)	(110,509)	(4,264,165)	(4,374,674)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9		CD-WA / ID / AN	2,034,201	714,277	340,480	529,336	1,584,093	202,956	96,745	150,407	450,108	0	0	0
		TOTAL ACCOUNT	16,076,574	827,894	702,759	7,565,150	9,095,803	2,961,534	96,745	2,188,698	5,246,977	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,242,488	1,106,086	2,481,812	4,654,590	8,242,488	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,366,898	0	0	0	0	19,366,898	0	0	19,366,898	0	0	0
99		GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	112,593,683	0	0	79,466,370	79,466,370	0	0	23,096,342	23,096,342	0	10,030,971	10,030,971
9		CD-WA / ID / AN	30,781,103	9,829,160	5,859,192	8,281,816	23,970,168	2,792,879	1,664,843	2,353,213	6,810,935	0	0	0
		TOTAL ACCOUNT	174,730,590	10,935,246	8,341,004	92,402,776	111,679,026	22,159,777	1,664,843	25,449,555	49,274,175	3,746,418	10,030,971	13,777,389
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,364,279	216,176	0	2,148,103	2,364,279	0	0	0	0	0	0	0
99		GD-WA / ID / AN	844,400	0	0	0	0	844,400	0	0	844,400	0	0	0
99		GD-OR / AS	0	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	107,705
7		CD-AA	84,708,769	0	0	59,785,755	59,785,755	0	0	17,376,310	17,376,310	0	7,546,704	7,546,704
9		CD-WA / ID / AN	5,541,597	4,108,355	63,099	143,954	4,315,408	1,167,357	17,929	40,903	1,226,189	0	0	0
		TOTAL ACCOUNT	93,815,402	4,324,531	63,099	62,077,812	66,465,442	2,011,757	17,929	17,665,865	19,695,551	0	7,654,409	7,654,409
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	47,449,565	22,539,941	9,461,579	15,448,045	47,449,565	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,812,755	0	0	0	0	9,386,846	2,589,434	1,836,475	13,812,755	0	0	0
99		GD-OR / AS	3,939,367	0	0	0	0	0	0	0	0	3,939,367	0	3,939,367
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	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	651,502
9		CD-WA / ID / AN	6,707,421	2,008,309	787,626	2,427,335	5,223,270	570,645	223,798	689,708	1,484,151	0	0	0
		TOTAL ACCOUNT	79,268,913	24,548,250	10,249,205	23,036,647	57,834,102	9,957,491	2,813,232	4,059,029	16,829,752	3,939,367	665,692	4,605,059

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	391,896	980	1,346	389,570	391,896	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,933,208	244,538	174,826	3,422,273	3,841,637	69,484	49,675	972,412	1,091,571	0	0	
		TOTAL ACCOUNT	5,437,906	245,518	176,172	3,811,843	4,233,533	157,644	49,675	972,412	1,179,731	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,507,925	703,615	204,716	4,599,594	5,507,925	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0	
99		GD-OR / AS	848,758	0	0	0	0	0	0	0	0	848,758	0	
8		GD-AA	4,964,849	0	0	0	0	0	0	3,464,273	3,464,273	0	1,500,576	
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	27,913,650	712,874	961,325	13,917,521	15,591,720	1,796,323	488,652	6,527,364	8,812,339	848,758	2,660,833	3,509,591
	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	1,375,114	336,217	13,580	1,025,317	1,375,114	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	0	40,917	0	
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011	
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,313,395	336,217	13,580	2,132,344	2,482,141	28,760	0	559,827	588,587	40,917	201,750	242,667

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,153,776	14,133,959	9,501,623	8,518,194	32,153,776	0	0	0	0	0	0	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	1,383,960	252,374	354,615	470,742	1,077,731	71,710	100,761	133,758	306,229	0	0	0
		TOTAL ACCOUNT	38,162,618	14,386,333	9,856,238	9,361,926	33,604,497	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	67,237,920	12,845,472	7,251,796	47,140,652	67,237,920	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,347,507	0	0	0	0	874,942	472,565	0	1,347,507	0	0	0
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8		GD-AA	1,149,255	0	0	0	0	0	0	801,904	801,904	0	347,351	347,351
7		CD-AA	54,571,134	0	0	38,515,215	38,515,215	0	0	11,194,177	11,194,177	0	4,861,742	4,861,742
9		CD-WA / ID / AN	20,624,676	5,121,232	2,948,792	7,991,030	16,061,054	1,455,158	837,876	2,270,588	4,563,622	0	0	0
		TOTAL ACCOUNT	146,063,555	17,966,704	10,200,588	93,646,897	121,814,189	2,330,100	1,310,441	14,266,669	17,907,210	1,133,063	5,209,093	6,342,156
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	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	48,270
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	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	585,642,785	74,283,567	40,577,492	308,635,901	423,496,960	43,859,391	7,391,860	72,863,314	124,114,565	10,627,910	27,403,350	38,031,260

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	15,563,817	2,309,036	0	13,254,781	15,563,817	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	700,234	0	0	0	0	0	0	488,595	488,595	0	211,639	
7		CD-AA	94,806,356	0	0	66,912,430	66,912,430	0	0	19,447,628	19,447,628	0	8,446,298	
9		CD-WA / ID / AN	415,156	0	32,734	290,561	323,295	0	9,301	82,560	91,861	0	0	
		TOTAL ACCOUNT	111,485,563	2,309,036	32,734	80,457,772	82,799,542	0	9,301	20,018,783	20,028,084	0	8,657,937	8,657,937
	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	264,041	0	0	186,355	186,355	0	0	54,163	54,163	0	23,523	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	264,041	0	0	186,355	186,355	0	0	54,163	54,163	0	23,523	23,523
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
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	2,490,493	0	0	1,757,740	1,757,740	0	0	510,875	510,875	0	221,878	221,878	0
9		CD-WA / ID / AN	17,918,475	13,953,654	0	0	13,953,654	3,964,821	0	0	3,964,821	0	0	0	0
		TOTAL ACCOUNT	20,408,968	13,953,654	0	1,757,740	15,711,394	3,964,821	0	510,875	4,475,696	0	221,878	221,878	0
		TOTAL	288,017,763	16,582,406	32,734	193,709,812	210,324,952	4,987,415	788,906	49,881,433	55,657,754	426,123	21,608,934	22,035,057	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(87,652,833)	(61,863,616)	(17,980,226)	(7,808,991)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(770,733)	(600,193)	(170,540)	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	(89,753,318)	(63,402,322)	(18,423,538)	(7,927,458)

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-12E
For Twelve Months Ended February 28, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,557,799	3,557,799	0	0	0	0	3,557,799
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	22	22	0	0	0	0	22
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	63,216,045	32,481,996	0	95,698,041	56,272,710	28,762,749	6,943,335	3,719,247	0
	TOTAL	63,216,045	32,481,996	3,557,852	99,255,893	56,272,710	28,762,749	6,943,335	3,719,247	3,557,852

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						