

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended January 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	9,649,843	6,523,016	3,126,827
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	9,649,843	6,523,016	3,126,827
G-APL	Gas Net Adjusted Rate Base	568,974,563	397,970,801	171,003,762
	RATE OF RETURN	1.696%	1.639%	1.829%

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

RESULTS OF OPERATIONS			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES			
For Month Ended January 31, 2019			
Average of Monthly Averages Basis			

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	1-01-2019 thru 01-31-2019	252,951 100.000%	167,608 66.261%	85,343 33.739%
3	G-OPS	Direct Distribution Operating Expense Percent	1-01-2019 thru 01-31-2019	926,747 100.000%	649,836 70.120%	276,911 29.880%
	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		400.000%	289.088%	110.912%
		Percent		100.000%	72.272%	27.728%
6	Input	Actual Therms Purchased Percent	1-01-2019 thru 01-31-2019	44,310,110 100.000%	30,715,769 69.320%	13,594,341 30.680%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2019

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2019

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

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	System	Washington	Idaho	
			264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	1-01-2019 thru 01-31-2019	2,145,700	1,497,511	648,189	
			100.000%	69.791%	30.209%	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2018 thru 01-31-2019	654,228,129	455,824,032	198,404,097	
			100.000%	69.674%	30.326%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2018 thru 01-31-2019	87,535,044	69,996,605	17,538,439	
			100.000%	79.964%	20.036%	
14	Net Allocated Schedule M's - AMA Percent	1-01-2019 thru 01-31-2019	-2,505,451	-1,723,187	-782,264	
			100.000%	68.778%	31.222%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 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	19,145,800	0	19,145,800	13,140,470	0	13,140,470	6,005,330	0	6,005,330
99 4812XX	Commercial - Firm & Interruptible	8,681,318	0	8,681,318	6,206,909	0	6,206,909	2,474,409	0	2,474,409
99 4813XX	Industrial-Firm	283,011	0	283,011	169,226	0	169,226	113,785	0	113,785
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	34,606	0	34,606	30,583	0	30,583	4,023	0	4,023
99 499XXX	Unbilled Revenue	268,005	0	268,005	124,679	0	124,679	143,326	0	143,326
	TOTAL SALES TO ULTIMATE CUSTOMERS	28,412,740	0	28,412,740	19,671,867	0	19,671,867	8,740,873	0	8,740,873
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	7,881,126	0	7,881,126	5,463,197	0	5,463,197	2,417,929	0	2,417,929
4 488000	Miscellaneous Service Revenues	1,390	0	1,390	842	0	842	548	0	548
99 4893XX	Transportation Revenues	543,335	0	543,335	495,713	0	495,713	47,622	0	47,622
99 493000	Rent from Gas Property	229	0	229	229	0	229	0	0	0
4 495XXX	Other Gas Revenues	852,485	25,322	877,807	877,457	18,301	895,758	(24,972)	7,021	(17,951)
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	2,935	0	2,935	2,935	0	2,935	0	0	0
	TOTAL OTHER OPERATING REVENUES	9,281,500	25,322	9,306,822	6,840,373	18,301	6,858,674	2,441,127	7,021	2,448,148
	TOTAL GAS REVENUES	37,694,240	25,322	37,719,562	26,512,240	18,301	26,530,541	11,182,000	7,021	11,189,021
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	12,127,553	0	12,127,553	8,404,456	0	8,404,456	3,723,097	0	3,723,097
99 808XXX	Net Natural Gas Storage Transactions	4,130,194	0	4,130,194	2,863,051	0	2,863,051	1,267,143	0	1,267,143
99 811000	Gas Used for Products Extraction	(51,882)	0	(51,882)	(35,965)	0	(35,965)	(15,917)	0	(15,917)
10 813000	Other Gas Expenses	0	119,775	119,775	0	81,175	81,175	0	38,600	38,600
99 813010	Gas Technology Institute (GTI) Expenses	18,020	0	18,020	12,805	0	12,805	5,215	0	5,215
	TOTAL PRODUCTION EXPENSES	16,223,885	119,775	16,343,660	11,244,347	81,175	11,325,522	4,979,538	38,600	5,018,138
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	107	107	0	74	74	0	33	33
1 824000	Other Expenses	0	69,989	69,989	0	48,362	48,362	0	21,627	21,627
1 837000	Other Equipment	0	96,413	96,413	0	66,621	66,621	0	29,792	29,792
	TOTAL UNDERGROUND STORAGE OPER EXP	0	166,509	166,509	0	115,057	115,057	0	51,452	51,452
G-DEPX	Depreciation Expense-Underground Storage	0	81,257	81,257	0	56,149	56,149	0	25,108	25,108
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	38,410	38,410	0	26,541	26,541	0	11,869	11,869

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	119,667	119,667	0	82,690	82,690	0	36,977	36,977
	TOTAL UNDERGROUND STORAGE EXPENSES	0	286,176	286,176	0	197,747	197,747	0	88,429	88,429

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	29,598	131,700	161,298	24,702	92,348	117,050	4,896	39,352	44,248
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	161,363	106,703	268,066	108,791	74,820	183,611	52,572	31,883	84,455
3	875000 Measuring & Reg Sta Exp-General	12,004	0	12,004	8,909	0	8,909	3,095	0	3,095
3	876000 Measuring & Reg Sta Exp-Industrial	70	0	70	62	0	62	8	0	8
3	877000 Measuring & Reg Sta Exp-City Gate	5,557	0	5,557	162	0	162	5,395	0	5,395
3	878000 Meter & House Regulator Expenses	863	0	863	1	0	1	862	0	862
3	879000 Customer Installation Expenses	182,255	5,850	188,105	117,670	4,102	121,772	64,585	1,748	66,333
3	880000 Other Expenses	146,248	60,117	206,365	106,076	42,154	148,230	40,172	17,963	58,135
3	881000 Rents	0	256	256	0	180	180	0	76	76
	MAINTENANCE									
3	885000 Supervision & Engineering	16,759	1,971	18,730	3,479	1,382	4,861	13,280	589	13,869
3	887000 Mains	85,953	(6)	85,947	54,320	(4)	54,316	31,633	(2)	31,631
3	889000 Measuring & Reg Sta Exp-General	(58)	744	686	(1,350)	522	(828)	1,292	222	1,514
3	890000 Measuring & Reg Sta Exp-Industrial	1,891	(343)	1,548	1,461	(241)	1,220	430	(102)	328
3	891000 Measuring & Reg Sta Exp-City Gate	8,060	2,345	10,405	6,797	1,644	8,441	1,263	701	1,964
3	892000 Services	141,452	0	141,452	124,036	0	124,036	17,416	0	17,416
3	893000 Meters & House Regulators	134,692	61,973	196,665	94,684	43,455	138,139	40,008	18,518	58,526
3	894000 Other Equipment	40	18,081	18,121	36	12,678	12,714	4	5,403	5,407
	TOTAL DISTRIBUTION OPERATING EXP	926,747	389,391	1,316,138	649,836	273,040	922,876	276,911	116,351	393,262
G-DEPX	Depreciation Expense-Distribution	1,523,105	5,017	1,528,122	1,026,698	3,478	1,030,176	496,407	1,539	497,946
G-OTX	Taxes Other Than FIT	2,110,852	0	2,110,852	1,782,802	0	1,782,802	328,050	0	328,050
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,633,957	5,017	3,638,974	2,809,500	3,478	2,812,978	824,457	1,539	825,996
	TOTAL DISTRIBUTION EXPENSES	4,560,704	394,408	4,955,112	3,459,336	276,518	3,735,854	1,101,368	117,890	1,219,258

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2019	
Average of Monthly Averages 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	9,107	9,107	0	6,034	6,034	0	3,073	3,073
2	902000 Meter Reading Expenses	160,913	11,076	171,989	151,597	7,339	158,936	9,316	3,737	13,053
2	903XXX Customer Records & Collection Expenses	88,808	407,020	495,828	62,226	269,696	331,922	26,582	137,324	163,906
2	904000 Uncollectible Accounts	0	113,067	113,067	0	74,919	74,919	0	38,148	38,148
2	905000 Misc Customer Accounts	0	7,884	7,884	0	5,224	5,224	0	2,660	2,660
	TOTAL CUSTOMER ACCOUNTS EXPENSES	249,721	548,154	797,875	213,823	363,212	577,035	35,898	184,942	220,840
	CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX Customer Assistance Expenses	1,462,348	12,117	1,474,465	1,253,145	8,029	1,261,174	209,203	4,088	213,291
2	909000 Advertising	7,921	38,563	46,484	7,921	25,552	33,473	0	13,011	13,011
2	910000 Misc Customer Service & Info Exp	0	41,960	41,960	0	27,803	27,803	0	14,157	14,157
	TOTAL CUSTOMER SERVICE & INFO EXP	1,470,269	92,640	1,562,909	1,261,066	61,384	1,322,450	209,203	31,256	240,459
	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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,498	792,745	805,243	8,098	572,933	581,031	4,400	219,812	224,212
4	921000	Office Supplies & Expenses	110	106,667	106,777	110	77,090	77,200	0	29,577	29,577
4	922000	Admin. Expenses Transferred - Credit	0	(1,822)	(1,822)	0	(1,317)	(1,317)	0	(505)	(505)
4	923000	Outside Services Employed	(5)	175,450	175,445	(5)	126,801	126,796	0	48,649	48,649
4	924000	Property Insurance Premium	0	24,941	24,941	0	18,025	18,025	0	6,916	6,916
4	925XXX	Injuries and Damages	(209)	67,045	66,836	(116)	48,455	48,339	(93)	18,590	18,497
4	926XXX	Employee Pensions and Benefits	0	29,272	29,272	0	21,155	21,155	0	8,117	8,117
4	928000	Regulatory Commission Expenses	57,960	29,117	87,077	38,708	21,043	59,751	19,252	8,074	27,326
4	930000	Miscellaneous General Expenses	4,508	120,161	124,669	2,175	86,843	89,018	2,333	33,318	35,651
4	931000	Rents	1,240	9,239	10,479	1,240	6,677	7,917	0	2,562	2,562
4	935000	Maintenance of General Plant	53,090	249,337	302,427	43,925	180,201	224,126	9,165	69,136	78,301
TOTAL ADMIN & GEN OPERATING EXP			129,192	1,602,152	1,731,344	94,135	1,157,906	1,252,041	35,057	444,246	479,303
G-DEPX	Depreciation Expense-General Plant		115,258	421,062	536,320	106,876	304,310	411,186	8,382	116,752	125,134
G-AMTX	Amortization Expense - General Plant - 303000		3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		59,048	489,204	548,252	58,903	353,558	412,461	145	135,646	135,791
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	(345,450)	0	(345,450)	(345,450)	0	(345,450)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	0	0	0	0	0	0	0	0	0
99	407319	AFUDC Equity DFIT Deferral	0	0	0	0	0	0	0	0	0
99	407332	Existing Meters/ERTs Excess Depreciation Deferr	686	0	686	686	0	686	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Deferral - AMI	(143,053)	0	(143,053)	(143,053)	0	(143,053)	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			(247,495)	923,500	676,005	(271,278)	667,432	396,154	23,783	256,068	279,851
TOTAL ADMIN & GENERAL EXPENSES			(118,303)	2,525,652	2,407,349	(177,143)	1,825,338	1,648,195	58,840	700,314	759,154
TOTAL EXPENSES BEFORE FIT			22,386,276	3,966,805	26,353,081	16,001,429	2,805,374	18,806,803	6,384,847	1,161,431	7,546,278
NET OPERATING INCOME (LOSS) BEFORE FIT					11,366,481			7,723,738			3,642,743

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 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			1,097,524			611,862			485,662
G-FIT	DEFERRED FEDERAL INCOME TAX			620,464			589,864			30,600
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,350)			(1,004)			(346)
	GAS NET OPERATING INCOME (LOSS)			9,649,843			6,523,016			3,126,827

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 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		100.000%		66.261%		33.739%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.120%		29.880%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.272%		27.728%		
G-ALL 10	Actual Annual Throughput		100.000%		67.773%		32.227%		
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended January 31, 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	8,846	25,322	34,168	8,846	18,301	27,147	0	7,021	7,021
4	495028	Deferred Exchange Reservation	375,000	0	375,000	259,950	0	259,950	115,050	0	115,050
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	(60,839)	0	(60,839)	52,315	0	52,315	(113,154)	0	(113,154)
4	495329	Amortization Res Decoupling Deferral	623,173	0	623,173	548,728	0	548,728	74,445	0	74,445
4	495338	Non-Res Decoupling Deferred Rev	(74,269)	0	(74,269)	61,659	0	61,659	(135,928)	0	(135,928)
4	495339	Amortization Non-Res Decoupling	(19,426)	0	(19,426)	(54,041)	0	(54,041)	34,615	0	34,615
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	852,485	25,322	877,807	877,457	18,301	895,758	(24,972)	7,021	(17,951)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	9,755,763	0	9,755,763	6,764,427	0	6,764,427	2,991,336	0	2,991,336
1	804001	Pipeline Demand Costs	2,298,897	0	2,298,897	1,588,538	0	1,588,538	710,359	0	710,359
1	804002	Transport Variable Charges	19,476	0	19,476	13,458	0	13,458	6,018	0	6,018
6	804010	Gas Costs - Fixed Hedge	(64,524)	0	(64,524)	(44,728)	0	(44,728)	(19,796)	0	(19,796)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	23,521	0	23,521	16,305	0	16,305	7,216	0	7,216
6	804018	Merchandise Processing Fee	8,633	0	8,633	5,984	0	5,984	2,649	0	2,649
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	2,316,715	0	2,316,715	1,605,947	0	1,605,947	710,768	0	710,768
6	804700	Gas Costs - Offsystem Bookout	36,721	0	36,721	25,455	0	25,455	11,266	0	11,266
6	804711	Gas Costs - Offsystem Bookout Offset	(36,721)	0	(36,721)	(25,455)	0	(25,455)	(11,266)	0	(11,266)
6	804730	Gas Costs - Intracompany LDC Gas	634,410	0	634,410	439,773	0	439,773	194,637	0	194,637
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,455,017)	0	(3,455,017)	(2,445,835)	0	(2,445,835)	(1,009,182)	0	(1,009,182)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	589,679	0	589,679	460,587	0	460,587	129,092	0	129,092
		TOTAL PURCHASED GAS COSTS	12,127,553	0	12,127,553	8,404,456	0	8,404,456	3,723,097	0	3,723,097

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	69.320%	30.680%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended January 31, 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	16,579	12,117	28,696	15,651	8,029	23,680	928	4,088	5,016
99	908600	Public Purpose Tariff Rider Expense Offset	1,472,574	0	1,472,574	1,258,097	0	1,258,097	214,477	0	214,477
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(26,805)	0	(26,805)	(20,603)	0	(20,603)	(6,202)	0	(6,202)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,462,348	12,117	1,474,465	1,253,145	8,029	1,261,174	209,203	4,088	213,291

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.261%	33.739%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended January 31, 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		5.464%	5.432%
	Total Cost of Debt		2.888%	2.871%
	Total Weighted Cost		2.888%	2.871%
G-APL	Net Rate Base	568,974,563	397,970,801	171,003,762
	Interest Deduction for FIT Calculation	16,402,915	11,493,397	4,909,518
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended January 31, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	37,719,562	26,530,541	11,189,021
G-OPS	Operating & Maintenance Expense	21,918,435	15,514,981	6,403,454
G-OPS	Book Deprec/Amort and Reg Amortizations	2,285,384	1,482,479	802,905
G-OTX	Taxes Other than FIT	2,149,262	1,809,343	339,919
	Net Operating Income Before FIT	11,366,481	7,723,738	3,642,743
G-INT	Less: Interest Expense	1,366,910	957,783	409,127
G-SCM	Schedule M Adjustments	(4,773,268)	(3,852,328)	(920,940)
	Taxable Net Operating Income	5,226,303	2,913,627	2,312,676
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,097,524	611,862	485,662
G-DTE	Deferred FIT	620,464	589,864	30,600
99	411400 Amortized Investment Tax Credit	(1,350)	(1,004)	(346)
	Total FIT/Deferred FIT & ITC	1,716,638	1,200,722	515,916
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended January 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,700,728	1,009,775	2,710,503	1,194,549	727,059	1,921,608	506,179	282,716	788,895
12	997001	Contributions In Aid of Construction	0	85,141	85,141	0	59,321	59,321	0	25,820	25,820
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	59,538	59,538	0	43,029	43,029	0	16,509	16,509
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997010	Deferred Gas Credit and Refunds	(2,861,239)	(375,000)	(3,236,239)	(1,981,148)	(259,125)	(2,240,273)	(880,091)	(115,875)	(995,966)
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	17,158	17,158	0	11,955	11,955	0	5,203	5,203
4	997018	DSM Tariff Rider	276,847	0	276,847	188,744	0	188,744	88,103	0	88,103
4	997020	FAS87 Current Pension Accrual	0	262,323	262,323	0	189,586	189,586	0	72,737	72,737
2	997027	Customer Uncollectibles	0	21,932	21,932	0	14,532	14,532	0	7,400	7,400
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(473,437)	0	(473,437)	(612,761)	0	(612,761)	139,324	0	139,324
12	997032	Interest Rate Swaps	0	47,794	47,794	0	33,300	33,300	0	14,494	14,494
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	91,645	91,645	0	63,853	63,853	0	27,792	27,792
11	997049	Tax Depreciation	0	(3,038,870)	(3,038,870)	0	(2,120,858)	(2,120,858)	0	(918,012)	(918,012)
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	(15,526)	0	(15,526)	(9,324)	0	(9,324)	(6,202)	0	(6,202)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	310,788	310,788	0	216,902	216,902	0	93,886	93,886
4	997081	Deferred Compensation	0	(283,665)	(283,665)	0	(205,010)	(205,010)	0	(78,655)	(78,655)
4	997082	Meal Disallowances	0	11,161	11,161	0	8,066	8,066	0	3,095	3,095
4	997083	Paid Time Off	0	(20,851)	(20,851)	0	(15,069)	(15,069)	0	(5,782)	(5,782)
2	997084	Customer Uncollectibles	0	0	0	0	0	0	0	0	0
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(618,470)	(618,470)	0	(430,913)	(430,913)	0	(187,557)	(187,557)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(407,169)	0	(407,169)	(407,169)	0	(407,169)	0	0	0
99	997107	MDM System	(142,367)	0	(142,367)	(142,367)	0	(142,367)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	2,833	0	2,833	2,833	0	2,833	0	0	0
99	997109	Tax Reform Amortization	(362,498)	0	(362,498)	(362,498)	0	(362,498)	0	0	0
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
12	997111	Capitalized Transportation	0	0	0	0	0	0	0	0	0
12	997112	AFUDC Equity Tax Flow Through	0	(85,850)	(85,850)	0	(59,815)	(59,815)	0	(26,035)	(26,035)
12	997113	AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0
12	997114	AFUDC Debt CWIP	0	0	0	0	0	0	0	0	0
12	997115	AFUDC Equity DFIR Deferral	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			(1,372,627)	(2,505,451)	(4,773,268)	(2,129,141)	(1,723,187)	(3,852,328)	(138,676)	(782,264)	(920,940)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.261%	33.739%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	69.320%	30.680%
G-ALL	11	Book Depreciation	100.000%	69.791%	30.209%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.674%	30.326%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended January 31, 2019 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	2,500	1,742	758
99	410100	Deferred Federal Income Tax Exp	550,756	541,609	9,147
		SUBTOTAL	553,256	543,351	9,905
12	411100	Deferred Federal Income Tax Expense - Allocated	63,948	44,555	19,393
99	411100	Deferred Federal Income Tax Exp	3,260	1,958	1,302
		SUBTOTAL	67,208	46,513	20,695
		Total Deferred Federal Income Tax Expense	620,464	589,864	30,600

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.674%	30.326%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	38,410	38,410	0	26,541	26,541	0	11,869	11,869
		TOTAL UNDERGROUND STORAGE TAX	0	38,410	38,410	0	26,541	26,541	0	11,869	11,869
		DISTRIBUTION									
99	408110	State Excise Tax	767,606	0	767,606	767,606	0	767,606	0	0	0
99	408120	Municipal Occupation & License Tax	868,027	0	868,027	716,249	0	716,249	151,778	0	151,778
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	455,553	0	455,553	298,947	0	298,947	156,606	0	156,606
99	409100	State Income Tax	19,666	0	19,666	0	0	0	19,666	0	19,666
		TOTAL DISTRIBUTION TAX	2,110,852	0	2,110,852	1,782,802	0	1,782,802	328,050	0	328,050
		TOTAL TAXES OTHER THAN FIT	2,110,852	38,410	2,149,262	1,782,802	26,541	1,809,343	328,050	11,869	339,919

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended January 31, 2019
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,392,615	4,194,814	1,022,594	1,729,191	2,751,785	779,605	663,424	1,443,029
4	3031XX	Misc Intangible IT Plant (3031XX)	3,497,233	47,573,697	51,070,930	3,487,932	34,382,463	37,870,395	9,301	13,191,234	13,200,535
TOTAL INTANGIBLE PLANT			5,299,432	49,966,312	55,265,744	4,510,526	36,111,654	40,622,180	788,906	13,854,658	14,643,564
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	2,732,258	2,732,258	0	1,887,990	1,887,990	0	844,268	844,268
1	352XXX	Wells	0	19,433,046	19,433,046	0	13,428,235	13,428,235	0	6,004,811	6,004,811
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	12,855,772	12,855,772	0	8,883,338	8,883,338	0	3,972,434	3,972,434
1	355000	Measuring & Regulating Equipment	0	1,526,527	1,526,527	0	1,054,830	1,054,830	0	471,697	471,697
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,802,590	2,802,590	0	1,936,590	1,936,590	0	866,000	866,000
TOTAL UNDERGROUND STORAGE PLAN			0	42,077,876	42,077,876	0	29,101,591	29,101,591	0	12,976,285	12,976,285
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	1,255,594	0	1,255,594	804,175	0	804,175	451,419	0	451,419
6	376000	Mains	363,876,360	2,518,937	366,395,297	240,675,031	1,746,127	242,421,158	123,201,329	772,810	123,974,139
6	378000	Measuring & Reg Station Equip-General	6,430,155	0	6,430,155	4,024,582	0	4,024,582	2,405,573	0	2,405,573
6	379000	Measuring & Reg Station Equip-City Gate	6,356,839	0	6,356,839	1,879,671	0	1,879,671	4,477,168	0	4,477,168
6	380000	Services	261,231,394	0	261,231,394	180,405,235	0	180,405,235	80,826,159	0	80,826,159
6	381XXX	Meters	84,652,899	0	84,652,899	55,178,257	0	55,178,257	29,474,642	0	29,474,642
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	3,670,484	0	3,670,484	2,741,264	0	2,741,264	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			727,983,623	2,518,937	730,502,560	486,085,263	1,746,127	487,831,390	241,898,360	772,810	242,671,170
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,058,279	2,185,467	5,243,746	2,961,534	1,579,481	4,541,015	96,745	605,986	702,731
4	390XXX	Structures & Improvements	23,166,248	25,227,564	48,393,812	21,501,435	18,232,465	39,733,900	1,664,813	6,995,099	8,659,912
4	391XXX	Office Furniture & Equipment	1,990,578	15,895,968	17,886,546	1,972,649	11,488,334	13,460,983	17,929	4,407,634	4,425,563
4	392XXX	Transportation Equipment	12,767,548	3,996,276	16,763,824	9,957,492	2,888,189	12,845,681	2,810,056	1,108,087	3,918,143
4	393000	Stores Equipment	206,221	975,743	1,181,964	158,630	705,189	863,819	47,591	270,554	318,145
4	394000	Tools, Shop & Garage Equipment	2,327,617	6,422,709	8,750,326	1,825,950	4,641,820	6,467,770	501,667	1,780,889	2,282,556

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended January 31, 2019
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	28,760	513,142	541,902	28,760	370,858	399,618	0	142,284	142,284
4	396XXX	Power Operated Equipment	3,397,994	1,062,753	4,460,747	2,456,005	768,073	3,224,078	941,989	294,680	1,236,669
4	397XXX	Communications Equipment	3,623,306	14,489,636	18,112,942	2,312,865	10,471,950	12,784,815	1,310,441	4,017,686	5,328,127
4	398000	Miscellaneous Equipment	1,897	106,773	108,670	0	77,167	77,167	1,897	29,606	31,503
		TOTAL GENERAL PLANT	50,568,448	70,876,031	121,444,479	43,175,320	51,223,526	94,398,846	7,393,128	19,652,505	27,045,633
		TOTAL PLANT IN SERVICE	783,851,503	165,439,156	949,290,659	533,771,109	118,182,898	651,954,007	250,080,394	47,256,258	297,336,652
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,486,765)	(16,486,765)	0	(11,392,355)	(11,392,355)	0	(5,094,410)	(5,094,410)
G-ADEP		Distribution Plant	(227,326,803)	(1,795,591)	(229,122,394)	(147,813,593)	(1,244,704)	(149,058,297)	(79,513,210)	(550,887)	(80,064,097)
G-ADEP		General Plant	(12,163,853)	(21,745,582)	(33,909,435)	(8,686,274)	(15,715,967)	(24,402,241)	(3,477,579)	(6,029,615)	(9,507,194)
		TOTAL ACCUMULATED DEPRECIATION	(239,490,656)	(40,027,938)	(279,518,594)	(156,499,867)	(28,353,026)	(184,852,893)	(82,990,789)	(11,674,912)	(94,665,701)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(319,141)	(673,572)	(992,713)	(217,188)	(486,804)	(703,992)	(101,953)	(186,768)	(288,721)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(227,572)	(14,323,648)	(14,551,220)	(221,101)	(10,351,988)	(10,573,089)	(6,471)	(3,971,660)	(3,978,131)
G-AAAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(546,713)	(14,997,220)	(15,543,933)	(438,289)	(10,838,792)	(11,277,081)	(108,424)	(4,158,428)	(4,266,852)
		TOTAL ACCUMULATED DEPR/AMORT	(240,037,369)	(55,025,158)	(295,062,527)	(156,938,156)	(39,191,818)	(196,129,974)	(83,099,213)	(15,833,340)	(98,932,553)
		NET GAS UTILITY PLANT before DFIT	543,814,134	110,413,998	654,228,132	376,832,953	78,991,080	455,824,033	166,981,181	31,422,918	198,404,099
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,013,074)	(110,013,074)	0	(76,650,509)	(76,650,509)	0	(33,362,565)	(33,362,565)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,283,569)	(18,283,569)	0	(13,209,493)	(13,209,493)	0	(5,074,076)	(5,074,076)
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	(385,228)	(385,228)	0	(268,404)	(268,404)	0	(116,824)	(116,824)
		TOTAL ACCUMULATED DFIT	0	(128,954,643)	(128,954,643)	0	(90,325,544)	(90,325,544)	0	(38,629,099)	(38,629,099)
		NET GAS UTILITY PLANT	543,814,134	(18,540,645)	525,273,489	376,832,953	(11,334,464)	365,498,489	166,981,181	(7,206,181)	159,775,000

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%	69.320%	30.680%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.674%	30.326%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended January 31, 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	543,814,134	(18,540,645)	525,273,489	376,832,953	(11,334,464)	365,498,489	166,981,181	(7,206,181)	159,775,000
	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	8,153,164	8,153,164	0	5,633,836	5,633,836	0	2,519,328	2,519,328
4	252000 Customer Advances	(3,031)	0	(3,031)	0	0	0	(3,031)	0	(3,031)
99	235199 Customer Deposits	(559,000)	0	(559,000)	(559,000)	0	(559,000)	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	9,891,029	0	9,891,029	9,891,029	0	9,891,029	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,077,116)	0	(2,077,116)	(2,077,116)	0	(2,077,116)	0	0	0
C-WKC	Working Capital	22,337,696	0	22,337,696	15,424,652	0	15,424,652	6,913,044	0	6,913,044
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	29,768,941	13,932,133	43,701,074	22,843,709	9,628,603	32,472,312	6,925,232	4,303,530	11,228,762
	NET RATE BASE	573,583,075	(4,608,512)	568,974,563	399,676,662	(1,705,861)	397,970,801	173,906,413	(2,902,651)	171,003,762

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
	Steam (ED-AN)	693,163	693,163												
	Hydro (ED-AN)	1,038,585	1,038,585												
	Other (ED-AN)	818,969	818,969												
Total Electric Production		2,550,717	2,550,717												
Electric Transmission															
	ED-AN	1,114,881	1,114,881												
Total Electric Transmission		1,114,881	1,114,881												
Electric Distribution															
	ED-AN	5,055	5,055												
	ED-ID	1,514,383	1,514,383												
	ED-WA	2,808,761	2,808,761												
Total Electric Distribution		4,328,199	4,328,199												
Gas Underground Storage															
1	GD-AN	81,257		81,257		81,257	81,257		56,149	56,149		25,108	25,108		
	GD-OR	9,397			9,397										
Total Gas Underground Storage		90,654		81,257	9,397		81,257	81,257		56,149	56,149		25,108	25,108	
Gas Distribution															
6	GD-AN	5,017		5,017		5,017	5,017		3,478	3,478		1,539	1,539		
	GD-ID	496,407		496,407		496,407	496,407				496,407		496,407		
	GD-WA	1,026,698		1,026,698		1,026,698	1,026,698	1,026,698		1,026,698					
	GD-OR	702,429			702,429										
Total Gas Distribution		2,230,551		1,528,122	702,429		1,523,105	5,017	1,528,122	1,026,698	3,478	1,030,176	496,407	1,539	497,946
General Plant															
	ED-AN	189,523	189,523												
	ED-ID	21,410	21,410												
	ED-WA	37,417	37,417												
7,4	CD-AA	1,838,202	1,297,367	377,070	163,765		377,070	377,070		272,516	272,516		104,554	104,554	
9,4	CD-AN	89,013	69,317	19,696			19,696	19,696		14,235	14,235		5,461	5,461	
9	CD-ID	28,472	22,172	6,300		6,300	6,300	6,300				6,300	6,300		
9	CD-WA	121,819	94,864	26,955		26,955	26,955	26,955	26,955		26,955				
8,4	GD-AA	31,175		21,753	9,422		21,753	21,753		15,721	15,721		6,032	6,032	
4	GD-AN	2,543		2,543			2,543	2,543		1,838	1,838		705	705	
	GD-ID	2,082		2,082		2,082	2,082	2,082				2,082	2,082		
	GD-WA	79,921		79,921		79,921	79,921	79,921	79,921		79,921				
	GD-OR	17,847			17,847										
Total General Plant		2,459,424	1,732,070	536,320	191,034		115,258	421,062	536,320	106,876	304,310	411,186	8,382	116,752	125,134
Total Depreciation Expense		12,774,426	9,725,867	2,145,699	902,860		1,638,363	507,336	2,145,699	1,133,574	363,937	1,497,511	504,789	143,399	648,188

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended January 31, 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	69.320%	30.680%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Month Ended January 31, 2019
 Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

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	76,533	76,533												
	Misc Intangible Plt (303000) ED-AN	19,647	19,647												
Total Production/Transmission		96,180	96,180												
Distribution															
7,4	Franchises (302000) ED-WA	2,013	2,013												
	Misc Intangible Plt (303000) ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	63,636	44,913	13,054	5,669		13,054	13,054		9,434	9,434		3,620	3,620	
9,4	CD-AN	812	632	180			180	180		130	130		50	50	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		68,437	45,545	16,551	6,341		3,317	13,234	16,551	2,072	9,564	11,636	1,245	3,670	4,915
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,339,484	1,651,161	479,898	208,425		479,898	479,898		346,832	346,832		133,066	133,066	
9,4	CD-AN	6,054	4,715	1,339			1,339	1,339		968	968		371	371	
9,4	CD-ID	656	511	145			145	145				145		145	
9,4	CD-WA	266,203	207,300	58,903			58,903	58,903	58,903		58,903			0	
	ED-AN	204,458	204,458												
	ED-ID	0	0												
	ED-WA	38,389	38,389												
8,4	GD-AA	11,418		7,967	3,451		7,967	7,967		5,758	5,758		2,209	2,209	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,866,662	2,106,534	548,252	211,876		59,048	489,204	548,252	58,903	353,558	412,461	145	135,646	135,791
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		3,037,784	2,254,764	564,803	218,217		62,365	502,438	564,803	60,975	363,122	424,097	1,390	139,316	140,706

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-1A
For Month Ended January 31, 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)	(305,866,239)	(305,866,239)										
	Hydro (ED-AN)	(135,878,949)	(135,878,949)										
	Other (ED-AN)	(128,721,399)	(128,721,399)										
Total Electric Production	(570,466,587)	(570,466,587)											
Electric Transmission													
	ED-AN	(219,022,802)	(219,022,802)										
Total Electric Transmission	(219,022,802)	(219,022,802)											
Electric Distribution													
	ED-AN	(184,399)	(184,399)										
	ED-ID	(218,542,081)	(218,542,081)										
	ED-WA	(350,416,579)	(350,416,579)										
Total Electric Distribution	(569,143,059)	(569,143,059)											
Gas Underground Storage													
1	GD-AN	(16,486,765)	(16,486,765)		(16,486,765)	(16,486,765)		(11,392,355)	(11,392,355)		(5,094,410)	(5,094,410)	
	GD-OR	(1,168,732)		(1,168,732)									
Total Gas Underground Storage	(17,655,497)		(16,486,765)	(1,168,732)	(16,486,765)	(16,486,765)		(11,392,355)	(11,392,355)		(5,094,410)	(5,094,410)	
Gas Distribution													
6	GD-AN	(1,795,591)	(1,795,591)		(1,795,591)	(1,795,591)		(1,244,704)	(1,244,704)		(550,887)	(550,887)	
	GD-ID	(79,513,210)	(79,513,210)		(79,513,210)	(79,513,210)				(79,513,210)		(79,513,210)	
	GD-WA	(147,813,593)	(147,813,593)		(147,813,593)	(147,813,593)	(147,813,593)		(147,813,593)				
	GD-OR	(112,097,818)		(112,097,818)									
Total Gas Distribution	(341,220,212)		(229,122,394)	(112,097,818)	(227,326,803)	(1,795,591)	(229,122,394)	(147,813,593)	(1,244,704)	(149,058,297)	(79,513,210)	(550,887)	(80,064,097)
General Plant													
	ED-AN	(48,446,518)	(48,446,518)										
	ED-ID	(10,977,304)	(10,977,304)										
	ED-WA	(21,123,111)	(21,123,111)										
7,4	CD-AA	(68,095,995)	(48,060,792)	(13,968,531)	(6,066,672)	(13,968,531)	(13,968,531)		(10,095,337)	(10,095,337)		(3,873,194)	(3,873,194)
9,4	CD-AN	(13,589,415)	(10,582,485)	(3,006,930)		(3,006,930)	(3,006,930)		(2,173,168)	(2,173,168)		(833,762)	(833,762)
9	CD-ID	(6,200,805)	(4,828,753)	(1,372,052)		(1,372,052)	(1,372,052)				(1,372,052)		(1,372,052)
9	CD-WA	(4,593,462)	(3,577,067)	(1,016,395)		(1,016,395)	(1,016,395)	(1,016,395)		(1,016,395)			
8,4	GD-AA	(2,382,635)	(1,662,507)	(720,128)		(1,662,507)	(1,662,507)		(1,201,527)	(1,201,527)		(460,980)	(460,980)
4	GD-AN	(3,107,614)	(3,107,614)			(3,107,614)	(3,107,614)		(2,245,935)	(2,245,935)		(861,679)	(861,679)
	GD-ID	(2,105,527)	(2,105,527)			(2,105,527)	(2,105,527)				(2,105,527)		(2,105,527)
	GD-WA	(7,669,879)	(7,669,879)			(7,669,879)	(7,669,879)	(7,669,879)		(7,669,879)			
	GD-OR	(4,719,728)		(4,719,728)									
Total General Plant	(193,011,993)	(147,596,030)	(33,909,435)	(11,506,528)	(12,163,853)	(21,745,582)	(33,909,435)	(8,686,274)	(15,715,967)	(24,402,241)	(3,477,579)	(6,029,615)	(9,507,194)
Total Accumulated Depreciation	(1,910,520,150)	(1,506,228,478)	(279,518,594)	(124,773,078)	(239,490,656)	(40,027,938)	(279,518,594)	(156,499,867)	(28,353,026)	(184,852,893)	(82,990,789)	(11,674,912)	(94,665,701)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended January 31, 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	69.320%	30.680%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(12,016,421)	(12,016,421)											
Misc Intangible Plt (303000)	ED-AN	(1,858,646)	(1,858,646)											
Total Production/Transmission		(13,875,067)	(13,875,067)											
Distribution														
Franchises (302000)	ED-WA	(218,701)	(218,701)											
Misc Intangible Plt (303000)	ED-WA	(42,918)	(42,918)											
Total Distribution		(261,619)	(261,619)											
General Plant - 303000														
7,4	CD-AA	(3,168,324)	(2,236,140)	(649,918)	(282,266)		(649,918)	(649,918)		(469,709)	(469,709)		(180,209)	(180,209)
9,4	CD-AN	(106,902)	(83,248)	(23,654)			(23,654)	(23,654)		(17,095)	(17,095)		(6,559)	(6,559)
	GD-ID	(101,953)		(101,953)			(101,953)	(101,953)				(101,953)		(101,953)
	GD-WA	(217,188)		(217,188)			(217,188)	(217,188)	(217,188)		(217,188)			
	GD-OR	(97,091)			(97,091)									
Total General Plant - 303000		(3,691,458)	(2,319,388)	(992,713)	(379,357)	(319,141)	(673,572)	(992,713)	(217,188)	(486,804)	(703,992)	(101,953)	(186,768)	(288,721)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(68,039,508)	(48,020,924)	(13,956,944)	(6,061,640)		(13,956,944)	(13,956,944)		(10,086,963)	(10,086,963)		(3,869,981)	(3,869,981)
9,4	CD-AN	(22,384)	(17,431)	(4,953)			(4,953)	(4,953)		(3,580)	(3,580)		(1,373)	(1,373)
9	CD-ID	(29,244)	(22,773)	(6,471)		(6,471)		(6,471)				(6,471)		(6,471)
9	CD-WA	(999,237)	(778,136)	(221,101)		(221,101)		(221,101)	(221,101)		(221,101)		0	0
	ED-AN	(4,126,200)	(4,126,200)											
	ED-ID	0	0											
	ED-WA	(2,111,376)	(2,111,376)											
8,4	GD-AA	(518,446)		(361,751)	(156,695)		(361,751)	(361,751)		(261,445)	(261,445)		(100,306)	(100,306)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(75,846,395)	(55,076,840)	(14,551,220)	(6,218,335)	(227,572)	(14,323,648)	(14,551,220)	(221,101)	(10,351,988)	(10,573,089)	(6,471)	(3,971,660)	(3,978,131)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0		0		0				0		0
9	CD-WA	0	0	0		0		0	0		0			
4	ED-AN	(146,958)	(146,958)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(146,958)	(146,958)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(93,821,497)	(71,679,872)	(15,543,933)	(6,597,692)	(546,713)	(14,997,220)	(15,543,933)	(438,289)	(10,838,792)	(11,277,081)	(108,424)	(4,158,428)	(4,266,852)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended January 31, 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	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	
9		CD-WA / ID / AN	2,019,601	714,277	340,480	517,967	1,572,724	202,956	96,745	147,176	446,877	0	0	
		TOTAL ACCOUNT	16,061,974	827,894	702,759	7,553,781	9,084,434	2,961,534	96,745	2,185,467	5,243,746	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,242,350	1,106,086	2,481,812	4,654,452	8,242,350	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,313,150	0	0	0	0	19,313,150	0	0	19,313,150	0	0	
99		GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	111,511,484	0	0	78,702,575	78,702,575	0	0	22,874,351	22,874,351	0	9,934,558	
9		CD-WA / ID / AN	28,048,586	7,701,375	5,859,084	8,281,816	21,842,275	2,188,285	1,664,813	2,353,213	6,206,311	0	0	
		TOTAL ACCOUNT	170,861,988	8,807,461	8,340,896	91,638,843	108,787,200	21,501,435	1,664,813	25,227,564	48,393,812	3,746,418	9,934,558	13,680,976
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,553,334	409,741	0	2,143,593	2,553,334	0	0	0	0	0	0	
99		GD-WA / ID / AN	835,839	0	0	0	0	835,839	0	0	835,839	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	356,357	0	0	0	0	0	0	248,652	248,652	0	107,705	
7		CD-AA	76,080,704	0	0	53,696,239	53,696,239	0	0	15,606,435	15,606,435	0	6,778,030	
9		CD-WA / ID / AN	5,403,447	4,000,852	63,099	143,876	4,207,827	1,136,810	17,929	40,881	1,195,620	0	0	
		TOTAL ACCOUNT	85,229,681	4,410,593	63,099	55,983,708	60,457,400	1,972,649	17,929	15,895,968	17,886,546	0	6,885,735	6,885,735
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	46,830,442	22,239,941	9,405,633	15,184,868	46,830,442	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,768,693	0	0	0	0	9,386,846	2,586,258	1,795,589	13,768,693	0	0	
99		GD-OR / AS	3,939,096	0	0	0	0	0	0	0	0	3,939,096	0	
8		GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	
7		CD-AA	7,312,855	0	0	5,161,267	5,161,267	0	0	1,500,086	1,500,086	0	651,502	
9		CD-WA / ID / AN	6,608,596	2,008,309	787,626	2,350,377	5,146,312	570,645	223,798	667,841	1,462,284	0	0	
		TOTAL ACCOUNT	78,506,632	24,248,250	10,193,259	22,696,512	57,138,021	9,957,491	2,810,056	3,996,276	16,763,823	3,939,096	665,692	4,604,788

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 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
	393000	Stores Equipment										
99		ED-WA / ID / AN	377,829	5,721	7,854	364,254	377,829	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,943,302	248,010	167,490	3,433,998	3,849,498	70,470	47,591	975,743	1,093,804	0
		TOTAL ACCOUNT	5,433,933	253,731	175,344	3,798,252	4,227,327	158,630	47,591	975,743	1,181,964	24,642
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,495,047	734,677	219,215	4,541,155	5,495,047	0	0	0	0	0
99		GD-WA / ID / AN	2,478,301	0	0	0	0	1,822,912	286,663	368,726	2,478,301	0
99		GD-OR / AS	859,817	0	0	0	0	0	0	0	859,817	0
8		GD-AA	4,741,117	0	0	0	0	0	0	3,308,162	3,308,162	0
7		CD-AA	13,198,875	0	0	9,315,502	9,315,502	0	0	2,707,485	2,707,485	0
9		CD-WA / ID / AN	1,158,665	10,691	756,678	134,918	902,287	3,038	215,004	38,336	256,378	0
		TOTAL ACCOUNT	27,931,822	745,368	975,893	13,991,575	15,712,836	1,825,950	501,667	6,422,709	8,750,326	859,817
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,462,282	336,217	14,598	1,111,467	1,462,282	0	0	0	0	0
99		GD-WA / ID / AN	122,928	0	0	0	0	28,760	0	94,168	122,928	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0
8		GD-AA	183,236	0	0	0	0	0	0	127,855	127,855	0
7		CD-AA	1,417,997	0	0	1,000,794	1,000,794	0	0	290,874	290,874	0
9		CD-WA / ID / AN	1,107	0	0	862	862	0	0	245	245	0
		TOTAL ACCOUNT	3,228,467	336,217	14,598	2,113,123	2,463,938	28,760	0	513,142	541,902	40,917

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2019	
Average of Monthly Averages 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	32,154,229	14,133,959	9,501,623	8,518,647	32,154,229	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	1,354,779	252,374	331,891	470,742	1,055,007	71,710	94,304	133,758	299,772	0	0	0
		TOTAL ACCOUNT	38,133,890	14,386,333	9,833,514	9,362,379	33,582,226	2,456,005	941,989	1,062,754	4,460,748	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	66,445,396	12,710,997	7,178,545	46,555,854	66,445,396	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,353,915	0	0	0	0	881,350	472,565	0	1,353,915	0	0	0
99		GD-OR / AS	1,171,833	0	0	0	0	0	0	0	0	1,171,833	0	1,171,833
8		GD-AA	1,149,255	0	0	0	0	0	0	801,904	801,904	0	347,351	347,351
7		CD-AA	55,074,810	0	0	38,870,699	38,870,699	0	0	11,297,496	11,297,496	0	4,906,615	4,906,615
9		CD-WA / ID / AN	21,058,559	5,038,024	2,948,792	8,412,116	16,398,932	1,431,515	837,876	2,390,236	4,659,627	0	0	0
		TOTAL ACCOUNT	146,253,768	17,749,021	10,127,337	93,838,669	121,715,027	2,312,865	1,310,441	14,489,636	18,112,942	1,171,833	5,253,966	6,425,799
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	172,805	0	6,846	165,959	172,805	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	520,517	0	0	367,370	367,370	0	0	106,774	106,774	0	46,373	46,373
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
		TOTAL ACCOUNT	704,262	0	13,522	533,329	546,851	0	1,897	106,774	108,671	2,367	46,373	48,740
		TOTAL GENERAL PLANT	572,460,258	71,764,868	40,440,221	301,624,012	413,829,101	43,175,319	7,393,128	70,876,033	121,444,480	10,677,468	26,509,209	37,186,677

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	426,123	
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	14,478,146	2,309,036	0	12,169,110	14,478,146	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	693,574	0	0	0	0	0	0	483,948	483,948	0	209,626	
7		CD-AA	93,520,331	0	0	66,004,779	66,004,779	0	0	19,183,826	19,183,826	0	8,331,726	
9		CD-WA / ID / AN	405,160	0	32,734	282,776	315,510	0	9,301	80,349	89,650	0	0	
		TOTAL ACCOUNT	109,097,211	2,309,036	32,734	78,456,665	80,798,435	0	9,301	19,748,123	19,757,424	0	8,541,352	8,541,352
	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	2,078,205	0	0	1,466,756	1,466,756	0	0	426,302	426,302	0	185,147	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,078,205	0	0	1,466,756	1,466,756	0	0	426,302	426,302	0	185,147	185,147
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2019	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,409,571	0	0	1,700,627	1,700,627	0	0	494,275	494,275	0	214,669	214,669	0
9		CD-WA / ID / AN	15,763,238	12,275,306	0	0	12,275,306	3,487,932	0	0	3,487,932	0	0	0	0
		TOTAL ACCOUNT	18,172,809	12,275,306	0	1,700,627	13,975,933	3,487,932	0	494,275	3,982,207	0	214,669	214,669	0
		TOTAL	285,207,416	14,904,058	32,734	192,931,993	207,868,785	4,510,526	788,906	49,966,312	55,265,744	426,123	21,646,764	22,072,887	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-1A
For Month Ended January 31, 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	(88,304,551)	(62,323,586)	(18,113,913)	(7,867,052)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(766,738)	(597,082)	(169,656)	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	(90,401,041)	(63,859,181)	(18,556,341)	(7,985,519)

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-1A
For Month Ended January 31, 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	3,516,304	3,516,304	0	0	0	0	3,516,304
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	1	1	0	0	0	0	1
7/4	154560 Supply Chain Invoice Price Variance	0	0	16	16	0	0	0	0	16
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	69,336,598	34,893,368	0	104,229,966	53,911,946	27,980,324	15,424,652	6,913,044	0
	TOTAL	69,336,598	34,893,368	3,516,321	107,746,287	53,911,946	27,980,324	15,424,652	6,913,044	3,516,321

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	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						