

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	39,136,443	25,034,504	14,101,939
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	39,136,443	25,034,504	14,101,939
G-APL	Gas Net Adjusted Rate Base	509,269,024	353,831,061	155,437,963
	RATE OF RETURN	7.685%	7.075%	9.072%

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 January 31, 2019
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers - AMA Percent	02-01-2018 thru 01-31-2019	249,228 100.000%	165,242 66.302%	83,986 33.698%
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2018 thru 01-31-2019	13,052,295 100.000%	9,235,962 70.761%	3,816,333 29.239%
	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	02-01-2018 thru 01-31-2019	270,831,139 100.000%	183,116,384 67.613%	87,714,755 32.387%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended January 31, 2019
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2019
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months 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	264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	02-01-2018 thru 01-31-2019	23,964,804	16,581,034	7,383,770	
			100.000%	69.189%	30.811%	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2018 thru 01-31-2019	608,238,653	421,162,311	187,076,342	
			100.000%	69.243%	30.757%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2018 thru 01-31-2019	73,694,055	56,494,876	17,199,179	
			100.000%	76.661%	23.339%	
14	Net Allocated Schedule M's - AMA Percent	02-01-2018 thru 01-31-2019	-31,538,464	-21,431,120	-10,107,344	
			100.000%	67.952%	32.048%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended January 31, 2019		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	132,801,849	0	132,801,849	91,733,275	0	91,733,275	41,068,574	0	41,068,574
99	4812XX	Commercial - Firm & Interruptible	59,218,297	0	59,218,297	41,830,143	0	41,830,143	17,388,154	0	17,388,154
99	4813XX	Industrial-Firm	2,463,529	0	2,463,529	1,464,455	0	1,464,455	999,074	0	999,074
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	237,498	0	237,498	209,705	0	209,705	27,793	0	27,793
99	499XXX	Unbilled Revenue	2,789,174	0	2,789,174	1,884,440	0	1,884,440	904,734	0	904,734
TOTAL SALES TO ULTIMATE CUSTOMERS			197,510,347	0	197,510,347	137,122,018	0	137,122,018	60,388,329	0	60,388,329
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	80,431,011	0	80,431,011	53,776,783	0	53,776,783	26,654,228	0	26,654,228
4	488000	Miscellaneous Service Revenues	15,057	0	15,057	7,591	0	7,591	7,466	0	7,466
99	4893XX	Transportation Revenues	5,654,530	0	5,654,530	5,057,728	0	5,057,728	596,802	0	596,802
99	493000	Rent from Gas Property	2,684	0	2,684	2,684	0	2,684	0	0	0
4	495XXX	Other Gas Revenues	893,597	375,021	1,268,618	388,737	271,035	659,772	504,860	103,986	608,846
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	(3,092,204)	2,140,482	(951,722)	(2,088,416)	1,419,182	(669,234)	(1,003,788)	721,300	(282,488)
TOTAL OTHER OPERATING REVENUES			83,097,935	2,515,503	85,613,438	56,338,367	1,690,217	58,028,584	26,759,568	825,286	27,584,854
TOTAL GAS REVENUES			280,608,282	2,515,503	283,123,785	193,460,385	1,690,217	195,150,602	87,147,897	825,286	87,973,183
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	132,187,923	0	132,187,923	88,936,874	0	88,936,874	43,251,049	0	43,251,049
99	808XXX	Net Natural Gas Storage Transactions	790,294	0	790,294	846,490	0	846,490	(56,196)	0	(56,196)
99	811000	Gas Used for Products Extraction	(961,994)	0	(961,994)	(639,310)	0	(639,310)	(322,684)	0	(322,684)
10	813000	Other Gas Expenses	0	1,287,563	1,287,563	0	872,620	872,620	0	414,943	414,943
99	813010	Gas Technology Institute (GTI) Expenses	113,411	0	113,411	79,141	0	79,141	34,270	0	34,270
TOTAL PRODUCTION EXPENSES			132,129,634	1,287,563	133,417,197	89,223,195	872,620	90,095,815	42,906,439	414,943	43,321,382
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	19,090	19,090	0	13,191	13,191	0	5,899	5,899
1	824000	Other Expenses	0	735,293	735,293	0	508,087	508,087	0	227,206	227,206
1	837000	Other Equipment	0	1,437,195	1,437,195	0	993,102	993,102	0	444,093	444,093
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,191,578	2,191,578	0	1,514,380	1,514,380	0	677,198	677,198
G-DEPX		Depreciation Expense-Underground Storage	0	918,317	918,317	0	634,557	634,557	0	283,760	283,760
G-AMTX		Amortization Expense-Underground Storage	0	133	133	0	92	92	0	41	41
G-OTX		Taxes Other Than FIT	0	457,603	457,603	0	316,204	316,204	0	141,399	141,399

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,376,053	1,376,053	0	950,853	950,853	0	425,200	425,200
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,567,631	3,567,631	0	2,465,233	2,465,233	0	1,102,398	1,102,398

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	418,093	1,547,571	1,965,664	325,769	1,095,077	1,420,846	92,324	452,494	544,818
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,446,479	1,246,951	4,693,430	2,281,541	882,355	3,163,896	1,164,938	364,596	1,529,534
3	875000	Measuring & Reg Sta Exp-General	133,792	0	133,792	92,385	0	92,385	41,407	0	41,407
3	876000	Measuring & Reg Sta Exp-Industrial	15,657	0	15,657	12,796	0	12,796	2,861	0	2,861
3	877000	Measuring & Reg Sta Exp-City Gate	92,924	0	92,924	56,794	0	56,794	36,130	0	36,130
3	878000	Meter & House Regulator Expenses	513,733	0	513,733	347,026	0	347,026	166,707	0	166,707
3	879000	Customer Installation Expenses	1,931,494	83,588	2,015,082	1,363,672	59,148	1,422,820	567,822	24,440	592,262
3	880000	Other Expenses	2,012,189	790,618	2,802,807	1,568,293	559,449	2,127,742	443,896	231,169	675,065
3	881000	Rents	0	43,377	43,377	0	30,694	30,694	0	12,683	12,683
	MAINTENANCE										
3	885000	Supervision & Engineering	205,382	3,594	208,976	93,424	2,543	95,967	111,958	1,051	113,009
3	887000	Mains	1,034,060	168	1,034,228	802,211	119	802,330	231,849	49	231,898
3	889000	Measuring & Reg Sta Exp-General	215,637	52,487	268,124	145,101	37,140	182,241	70,536	15,347	85,883
3	890000	Measuring & Reg Sta Exp-Industrial	58,158	12,090	70,248	36,988	8,555	45,543	21,170	3,535	24,705
3	891000	Measuring & Reg Sta Exp-City Gate	73,497	6,570	80,067	39,857	4,649	44,506	33,640	1,921	35,561
3	892000	Services	1,459,193	0	1,459,193	1,185,560	0	1,185,560	273,633	0	273,633
3	893000	Meters & House Regulators	1,423,312	635,987	2,059,299	866,152	450,031	1,316,183	557,160	185,956	743,116
3	894000	Other Equipment	18,695	208,911	227,606	18,393	147,828	166,221	302	61,083	61,385
	TOTAL DISTRIBUTION OPERATING EXP		13,052,295	4,631,912	17,684,207	9,235,962	3,277,588	12,513,550	3,816,333	1,354,324	5,170,657
G-DEPX	Depreciation Expense-Distribution		17,299,465	62,389	17,361,854	11,695,622	42,183	11,737,805	5,603,843	20,206	5,624,049
G-OTX	Taxes Other Than FIT		16,464,992	0	16,464,992	13,623,373	0	13,623,373	2,841,619	0	2,841,619
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		33,764,457	62,389	33,826,846	25,318,995	42,183	25,361,178	8,445,462	20,206	8,465,668
	TOTAL DISTRIBUTION EXPENSES		46,816,752	4,694,301	51,511,053	34,554,957	3,319,771	37,874,728	12,261,795	1,374,530	13,636,325

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	120,294	120,294	0	79,757	79,757	0	40,537	40,537
2	902000	Meter Reading Expenses	1,882,551	97,655	1,980,206	1,771,079	64,747	1,835,826	111,472	32,908	144,380
2	903XXX	Customer Records & Collection Expenses	1,469,481	4,923,682	6,393,163	1,056,681	3,264,500	4,321,181	412,800	1,659,182	2,071,982
2	904000	Uncollectible Accounts	0	1,274,509	1,274,509	0	845,025	845,025	0	429,484	429,484
2	905000	Misc Customer Accounts	0	195,786	195,786	0	129,810	129,810	0	65,976	65,976
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,352,032	6,611,926	9,963,958	2,827,760	4,383,839	7,211,599	524,272	2,228,087	2,752,359
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,858,764	157,285	9,016,049	7,464,053	104,283	7,568,336	1,394,711	53,002	1,447,713
2	909000	Advertising	15,485	897,675	913,160	15,398	595,176	610,574	87	302,499	302,586
2	910000	Misc Customer Service & Info Exp	0	276,742	276,742	0	183,485	183,485	0	93,257	93,257
TOTAL CUSTOMER SERVICE & INFO EXP			8,874,249	1,331,702	10,205,951	7,479,451	882,944	8,362,395	1,394,798	448,758	1,843,556
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-12A
For Twelve Months 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	165,688	9,183,675	9,349,363	117,006	6,637,226	6,754,232	48,682	2,546,449	2,595,131
4	921000	Office Supplies & Expenses	1,847	1,359,162	1,361,009	1,847	982,294	984,141	0	376,868	376,868
4	922000	Admin. Expenses Transferred - Credit	0	(20,028)	(20,028)	0	(14,475)	(14,475)	0	(5,553)	(5,553)
4	923000	Outside Services Employed	75,692	2,570,064	2,645,756	75,428	1,857,437	1,932,865	264	712,627	712,891
4	924000	Property Insurance Premium	0	308,689	308,689	0	223,096	223,096	0	85,593	85,593
4	925XXX	Injuries and Damages	90	834,695	834,785	45	603,251	603,296	45	231,444	231,489
4	926XXX	Employee Pensions and Benefits	1,365	509,837	511,202	1,365	368,469	369,834	0	141,368	141,368
4	928000	Regulatory Commission Expenses	673,732	326,307	1,000,039	472,695	235,829	708,524	201,037	90,478	291,515
4	930000	Miscellaneous General Expenses	38,584	1,135,288	1,173,872	25,865	820,495	846,360	12,719	314,793	327,512
4	931000	Rents	7,440	111,940	119,380	7,440	80,901	88,341	0	31,039	31,039
4	935000	Maintenance of General Plant	342,568	3,047,853	3,390,421	248,473	2,202,744	2,451,217	94,095	845,109	939,204
TOTAL ADMIN & GEN OPERATING EXP			1,307,006	19,367,482	20,674,488	950,164	13,997,267	14,947,431	356,842	5,370,215	5,727,057
G-DEPX	Depreciation Expense-General Plant		737,751	4,946,883	5,684,634	633,461	3,575,212	4,208,673	104,290	1,371,671	1,475,961
G-AMTX	Amortization Expense - General Plant - 303000		39,804	133,653	173,457	24,862	96,594	121,456	14,942	37,059	52,001
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		252,789	5,631,702	5,884,491	250,553	4,070,144	4,320,697	2,236	1,561,558	1,563,794
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	(1,428,616)	0	(1,428,616)	(1,428,616)	0	(1,428,616)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	438,190	0	438,190	438,190	0	438,190	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	4,833	3,571	8,404	4,761	2,473	7,234	72	1,098	1,170
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	1,461	0	1,461	1,461	0	1,461	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	(497,337)	0	(497,337)	(338,779)	0	(338,779)	(158,558)	0	(158,558)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	Regulatory Deferral - AMI	(871,638)	0	(871,638)	(871,638)	0	(871,638)	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			(806,902)	10,715,809	9,908,907	(1,050,794)	7,744,423	6,693,629	243,892	2,971,386	3,215,278
TOTAL ADMIN & GENERAL EXPENSES			500,104	30,083,291	30,583,395	(100,630)	21,741,690	21,641,060	600,734	8,341,601	8,942,335
TOTAL EXPENSES BEFORE FIT			191,672,771	47,576,414	239,249,185	133,984,733	33,666,097	167,650,830	57,688,038	13,910,317	71,598,355
NET OPERATING INCOME (LOSS) BEFORE FIT					43,874,600			27,499,772			16,374,828

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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			3,752,708			1,702,857			2,049,851
G-FIT	DEFERRED FEDERAL INCOME TAX			1,005,191			777,011			228,180
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(19,742)			(14,600)			(5,142)
	GAS NET OPERATING INCOME (LOSS)			39,136,443			25,034,504			14,101,939

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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 - AMA		100.000%		66.302%		33.698%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.761%		29.239%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.272%		27.728%			
G-ALL 10	Actual Annual Throughput		100.000%		67.773%		32.227%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	53,022	375,021	428,043	53,022	271,035	324,057	0	103,986	103,986
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,002,513	0	3,002,513	1,497,488	0	1,497,488
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	251,949	0	251,949	207,354	0	207,354	44,595	0	44,595
4	495329	Amortization Res Decoupling Deferral	(2,688,267)	0	(2,688,267)	(2,087,293)	0	(2,087,293)	(600,974)	0	(600,974)
4	495338	Non-Res Decoupling Deferred Rev	295,632	0	295,632	575,645	0	575,645	(280,013)	0	(280,013)
4	495339	Amortization Non-Res Decoupling	(1,518,740)	0	(1,518,740)	(1,362,504)	0	(1,362,504)	(156,236)	0	(156,236)
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	893,597	375,021	1,268,618	388,737	271,035	659,772	504,860	103,986	608,846

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-804-12A
For Twelve Months 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	87,944,515	0	87,944,515	59,035,002	0	59,035,002	28,909,513	0	28,909,513
1	804001	Pipeline Demand Costs	25,751,383	0	25,751,383	17,786,533	0	17,786,533	7,964,850	0	7,964,850
1	804002	Transport Variable Charges	835,129	0	835,129	576,958	0	576,958	258,171	0	258,171
6	804010	Gas Costs - Fixed Hedge	(9,632)	0	(9,632)	(7,581)	0	(7,581)	(2,051)	0	(2,051)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	296,199	0	296,199	197,629	0	197,629	98,570	0	98,570
6	804018	Merchandise Processing Fee	107,595	0	107,595	71,432	0	71,432	36,163	0	36,163
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	10,822,785	0	10,822,785	7,266,134	0	7,266,134	3,556,651	0	3,556,651
6	804700	Gas Costs - Offsystem Bookout	138,888	0	138,888	94,637	0	94,637	44,251	0	44,251
6	804711	Gas Costs - Offsystem Bookout Offset	(138,888)	0	(138,888)	(94,637)	0	(94,637)	(44,251)	0	(44,251)
6	804730	Gas Costs - Intracompany LDC Gas	7,133,871	0	7,133,871	4,775,372	0	4,775,372	2,358,499	0	2,358,499
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(23,539,576)	0	(23,539,576)	(15,560,358)	0	(15,560,358)	(7,979,218)	0	(7,979,218)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	22,845,654	0	22,845,654	14,795,753	0	14,795,753	8,049,901	0	8,049,901
		TOTAL PURCHASED GAS COSTS	132,187,923	0	132,187,923	88,936,874	0	88,936,874	43,251,049	0	43,251,049

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.613%	32.387%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	310,292	157,285	467,577	253,871	104,283	358,154	56,421	53,002	109,423
99	908600	Public Purpose Tariff Rider Expense Offset	8,213,827	0	8,213,827	6,897,078	0	6,897,078	1,316,749	0	1,316,749
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	218,371	0	218,371	196,830	0	196,830	21,541	0	21,541
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,858,764	157,285	9,016,049	7,464,053	104,283	7,568,336	1,394,711	53,002	1,447,713

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.302%	33.698%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	509,269,024	353,831,061	155,437,963
	Interest Deduction for FIT Calculation	14,681,265	10,218,641	4,462,624
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended January 31, 2019				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	283,123,785	195,150,602	87,973,183
G-OPS	Operating & Maintenance Expense	194,137,379	134,645,170	59,492,209
G-OPS	Book Deprec/Amort and Reg Amortizations	28,189,211	19,066,083	9,123,128
G-OTX	Taxes Other than FIT	16,922,595	13,939,577	2,983,018
	Net Operating Income Before FIT	43,874,600	27,499,772	16,374,828
G-INT	Less: Interest Expense	14,681,265	10,218,641	4,462,624
G-SCM	Schedule M Adjustments	(11,323,293)	(9,172,286)	(2,151,007)
	Taxable Net Operating Income	17,870,042	8,108,845	9,761,197
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,752,708	1,702,857	2,049,851
G-DTE	Deferred FIT	1,005,191	777,011	228,180
99	411400 Amortized Investment Tax Credit	(19,742)	(14,600)	(5,142)
	Total FIT/Deferred FIT & ITC	4,738,157	2,465,268	2,272,889
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended January 31, 2019
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	18,329,809	11,693,076	30,022,885	12,604,498	8,418,780	21,023,278	5,725,311	3,274,296	8,999,607
12	997001	Contributions In Aid of Construction	0	1,212,465	1,212,465	0	839,547	839,547	0	372,918	372,918
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	394,916	394,916	0	285,414	285,414	0	109,502	109,502
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997010	Deferred Gas Credit and Refunds	431,240	0	431,240	(763,918)	0	(763,918)	1,195,158	0	1,195,158
4	997015	Airplane Lease Payments	0	29,853	29,853	0	21,575	21,575	0	8,278	8,278
12	997016	Redemption Expense Amortization	0	250,729	250,729	0	173,612	173,612	0	77,117	77,117
4	997018	DSM Tariff Rider	(32,830)	0	(32,830)	(53,496)	0	(53,496)	20,666	0	20,666
4	997020	FAS87 Current Pension Accrual	0	(180,526)	(180,526)	0	(130,470)	(130,470)	0	(50,056)	(50,056)
2	997027	Customer Uncollectibles	0	(34,277)	(34,277)	0	(22,726)	(22,726)	0	(11,551)	(11,551)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	3,658,041	0	3,658,041	2,666,112	0	2,666,112	991,929	0	991,929
12	997032	Interest Rate Swaps	0	(4,837,557)	(4,837,557)	0	(3,349,670)	(3,349,670)	0	(1,487,887)	(1,487,887)
4	997033	DSM Tariff Rider	0	0	0	0	0	0	0	0	0
12	997048	AFUDC	0	1,848,308	1,848,308	0	1,279,824	1,279,824	0	568,484	568,484
11	997049	Tax Depreciation	0	(34,563,290)	(34,563,290)	0	(23,913,995)	(23,913,995)	0	(10,649,295)	(10,649,295)
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	(70,131)	0	(70,131)	(91,672)	0	(91,672)	21,541	0	21,541
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	3,361,259	3,361,259	0	2,325,621	2,325,621	0	1,035,638	1,035,638
4	997081	Deferred Compensation	0	(316,949)	(316,949)	0	(229,065)	(229,065)	0	(87,884)	(87,884)
4	997082	Meal Disallowances	0	151,057	151,057	0	109,172	109,172	0	41,885	41,885
4	997083	Paid Time Off	0	57,215	57,215	0	41,350	41,350	0	15,865	15,865
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	(7,361,348)	(7,361,348)	0	(5,097,218)	(5,097,218)	0	(2,264,130)	(2,264,130)
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	(2,883,878)	0	(2,883,878)	(2,883,878)	0	(2,883,878)	0	0	0
99	997107	MDM System	(870,177)	0	(870,177)	(870,177)	0	(870,177)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	2,049,940	(2,140,482)	(90,542)	2,096,671	(1,419,182)	677,489	(46,731)	(721,300)	(768,031)
99	997109	Tax Reform Amortization	(1,157,054)	0	(1,157,054)	(1,148,369)	0	(1,148,369)	(8,685)	0	(8,685)
99	997110	FISERVE	(497,118)	0	(497,118)	(338,627)	0	(338,627)	(158,491)	0	(158,491)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(170,692)	(170,692)	0	(75,820)	(75,820)
12	997112	AFUDC Equity Tax Flow Through	0	(599,633)	(599,633)	0	(415,204)	(415,204)	0	(184,429)	(184,429)
12	997113	AFUDC Equity CWIP	0	(233,265)	(233,265)	0	(161,520)	(161,520)	0	(71,745)	(71,745)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,274)	(16,274)	0	(7,229)	(7,229)
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	23,122,869	(31,538,464)	(11,323,293)	12,258,835	(21,431,121)	(9,172,286)	7,956,336	(10,107,343)	(2,151,007)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers - AMA	100.000%	66.302%	33.698%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.613%	32.387%
G-ALL	11	Book Depreciation	100.000%	69.189%	30.811%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.243%	30.757%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	1,663,665	1,151,972	511,693
99	410100	Deferred Federal Income Tax Exp	(739,549)	(440,153)	(299,396)
		SUBTOTAL	924,116	711,819	212,297
12	411100	Deferred Federal Income Tax Expense - Allocated	66,348	45,941	20,407
99	411100	Deferred Federal Income Tax Exp	14,727	19,251	(4,524)
		SUBTOTAL	81,075	65,192	15,883
		Total Deferred Federal Income Tax Expense	1,005,191	777,011	228,180

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.243%	30.757%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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	457,603	457,603	0	316,204	316,204	0	141,399	141,399
		TOTAL UNDERGROUND STORAGE TAX	0	457,603	457,603	0	316,204	316,204	0	141,399	141,399
		DISTRIBUTION									
99	408110	State Excise Tax	5,255,837	0	5,255,837	5,255,837	0	5,255,837	0	0	0
99	408120	Municipal Occupation & License Tax	5,985,556	0	5,985,556	4,925,852	0	4,925,852	1,059,704	0	1,059,704
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	5,209,465	0	5,209,465	3,441,684	0	3,441,684	1,767,781	0	1,767,781
99	409100	State Income Tax	14,134	0	14,134	0	0	0	14,134	0	14,134
		TOTAL DISTRIBUTION TAX	16,464,992	0	16,464,992	13,623,373	0	13,623,373	2,841,619	0	2,841,619
		TOTAL TAXES OTHER THAN FIT	16,464,992	457,603	16,922,595	13,623,373	316,204	13,939,577	2,841,619	141,399	2,983,018

ALLOCATION RATIOS:

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

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,015,440	3,817,639	1,022,594	1,456,599	2,479,193	779,605	558,841	1,338,446
4	3031XX	Misc Intangible IT Plant (3031XX)	1,267,557	45,998,841	47,266,398	1,253,804	33,244,283	34,498,087	13,753	12,754,558	12,768,311
TOTAL INTANGIBLE PLANT			3,069,756	48,014,281	51,084,037	2,276,398	34,700,882	36,977,280	793,358	13,313,399	14,106,757
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	2,571,626	2,571,626	0	1,776,994	1,776,994	0	794,632	794,632
1	352XXX	Wells	0	19,272,414	19,272,414	0	13,317,238	13,317,238	0	5,955,176	5,955,176
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	12,695,140	12,695,140	0	8,772,342	8,772,342	0	3,922,798	3,922,798
1	355000	Measuring & Regulating Equipment	0	1,365,896	1,365,896	0	943,834	943,834	0	422,062	422,062
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,653,834	2,653,834	0	1,833,799	1,833,799	0	820,035	820,035
TOTAL UNDERGROUND STORAGE PLANT			0	41,286,593	41,286,593	0	28,554,815	28,554,815	0	12,731,778	12,731,778
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	319,192	0	319,192	213,074	0	213,074	106,118	0	106,118
6	375000	Structures & Improvements	1,057,971	0	1,057,971	670,346	0	670,346	387,625	0	387,625
6	376000	Mains	344,608,082	2,514,927	347,123,009	227,104,533	1,700,418	228,804,951	117,503,549	814,509	118,318,058
6	378000	Measuring & Reg Station Equip-General	6,095,003	68,846	6,163,849	3,798,908	46,549	3,845,457	2,296,095	22,297	2,318,392
6	379000	Measuring & Reg Station Equip-City Gate	6,512,187	0	6,512,187	2,087,380	0	2,087,380	4,424,807	0	4,424,807
6	380000	Services	247,966,668	0	247,966,668	170,568,217	0	170,568,217	77,398,451	0	77,398,451
6	381XXX	Meters	81,933,610	0	81,933,610	57,207,410	0	57,207,410	24,726,200	0	24,726,200
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	3,502,101	0	3,502,101	2,667,525	0	2,667,525	834,576	0	834,576
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			692,083,409	2,583,773	694,667,182	464,381,318	1,746,967	466,128,285	227,702,091	836,806	228,538,897
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,026,921	2,122,494	5,149,415	2,930,176	1,533,969	4,464,145	96,745	588,525	685,270
4	390XXX	Structures & Improvements	12,681,774	24,167,448	36,849,222	11,014,280	17,466,298	28,480,578	1,667,494	6,701,150	8,368,644
4	391XXX	Office Furniture & Equipment	717,605	15,508,947	16,226,552	699,801	11,208,626	11,908,427	17,804	4,300,321	4,318,125
4	392XXX	Transportation Equipment	12,179,779	3,665,908	15,845,687	9,479,378	2,649,425	12,128,803	2,700,401	1,016,483	3,716,884
4	393000	Stores Equipment	200,241	960,546	1,160,787	155,573	694,206	849,779	44,668	266,340	311,008
4	394000	Tools, Shop & Garage Equipment	2,366,705	6,289,967	8,656,672	1,853,108	4,545,885	6,398,993	513,597	1,744,082	2,257,679

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	8,388	470,347	478,735	8,388	339,929	348,317	0	130,418	130,418
4	396XXX	Power Operated Equipment	3,392,075	1,058,850	4,450,925	2,456,005	765,252	3,221,257	936,070	293,598	1,229,668
4	397XXX	Communications Equipment	2,762,331	13,969,097	16,731,428	1,440,103	10,095,746	11,535,849	1,322,228	3,873,351	5,195,579
4	398000	Miscellaneous Equipment	2,219	96,564	98,783	322	69,789	70,111	1,897	26,775	28,672
		TOTAL GENERAL PLANT	37,338,038	68,310,168	105,648,206	30,037,134	49,369,125	79,406,259	7,300,904	18,941,043	26,241,947
		TOTAL PLANT IN SERVICE	732,491,203	160,194,815	892,686,018	496,694,850	114,371,789	611,066,639	235,796,353	45,823,026	281,619,379
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,916,479)	(15,916,479)	0	(10,998,287)	(10,998,287)	0	(4,918,192)	(4,918,192)
G-ADEP		Distribution Plant	(220,994,953)	(1,770,685)	(222,765,638)	(144,826,647)	(1,197,213)	(146,023,860)	(76,168,306)	(573,472)	(76,741,778)
G-ADEP		General Plant	(11,251,418)	(20,702,733)	(31,954,151)	(7,949,104)	(14,962,279)	(22,911,383)	(3,302,314)	(5,740,454)	(9,042,768)
		TOTAL ACCUMULATED DEPRECIATION	(232,246,371)	(38,389,897)	(270,636,268)	(152,775,751)	(27,157,779)	(179,933,530)	(79,470,620)	(11,232,118)	(90,702,738)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(300,898)	(610,204)	(911,102)	(205,793)	(441,007)	(646,800)	(95,105)	(169,197)	(264,302)
G-AAMT		Misc IT Intangible Plant - 3031XX	(56,804)	(12,692,802)	(12,749,606)	(46,734)	(9,173,341)	(9,220,075)	(10,070)	(3,519,461)	(3,529,531)
G-AAMT		Underground Storage	0	(150,395)	(150,395)	0	(103,923)	(103,923)	0	(46,472)	(46,472)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(357,702)	(13,453,401)	(13,811,103)	(252,527)	(9,718,271)	(9,970,798)	(105,175)	(3,735,130)	(3,840,305)
		TOTAL ACCUMULATED DEPR/AMORT	(232,604,073)	(51,843,298)	(284,447,371)	(153,028,278)	(36,876,050)	(189,904,328)	(79,575,795)	(14,967,248)	(94,543,043)
		NET GAS UTILITY PLANT before DFIT	499,887,130	108,351,517	608,238,647	343,666,572	77,495,739	421,162,311	156,220,558	30,855,778	187,076,336
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,334,733)	(109,334,733)	0	(75,706,649)	(75,706,649)	0	(33,628,084)	(33,628,084)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,092,590)	(18,092,590)	0	(13,070,836)	(13,070,836)	0	(5,021,754)	(5,021,754)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(27,276)	(27,276)	0	(19,713)	(19,713)	0	(7,563)	(7,563)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(50,255)	(50,255)	0	(36,320)	(36,320)	0	(13,935)	(13,935)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(407,479)	(407,479)	0	(282,151)	(282,151)	0	(125,328)	(125,328)
		TOTAL ACCUMULATED DFIT	0	(127,912,333)	(127,912,333)	0	(89,115,669)	(89,115,669)	0	(38,796,664)	(38,796,664)
		NET GAS UTILITY PLANT	499,887,130	(19,560,816)	480,326,314	343,666,572	(11,619,930)	332,046,642	156,220,558	(7,940,886)	148,279,672

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%	67.613%	32.387%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.243%	30.757%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	499,887,130	(19,560,816)	480,326,314	343,666,572	(11,619,930)	332,046,642	156,220,558	(7,940,886)	148,279,672
		OTHER ADJUSTMENTS:									
4	182311	Regulatory Asset - AFUDC	23,023	6,434	29,457	21,112	4,647	25,759	1,911	1,787	3,698
4	182318	Accumulated Amortization - AFUDC	(602)	(446)	(1,048)	(593)	(322)	(915)	(9)	(124)	(133)
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100	Gas Inventory--Jackson Prairie	0	6,328,602	6,328,602	0	4,373,064	4,373,064	0	1,955,538	1,955,538
4	252000	Customer Advances	(3,298)	(25)	(3,323)	0	(18)	(18)	(3,298)	(7)	(3,305)
99	235199	Customer Deposits	(562,679)	0	(562,679)	(562,679)	0	(562,679)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(809,913)	0	(809,913)	(677,592)	0	(677,592)	(132,321)	0	(132,321)
99	182302	WA Excess Nat Gas Line Extension	8,711,363	0	8,711,363	8,711,363	0	8,711,363	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,829,386)	0	(1,829,386)	(1,829,386)	0	(1,829,386)	0	0	0
C-WKC		Working Capital	11,348,573	0	11,348,573	7,784,658	0	7,784,658	3,563,915	0	3,563,915
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	16,877,081	12,065,629	28,942,710	13,446,883	8,337,536	21,784,419	3,430,198	3,728,093	7,158,291
		NET RATE BASE	516,764,211	(7,495,187)	509,269,024	357,113,455	(3,282,394)	353,831,061	159,650,756	(4,212,793)	155,437,963

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: G-DEPX-12A
GAS-NORTH DEPRECIATION EXPENSE	
For Twelve Months 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)	8,283,497	8,283,497											
	Hydro (ED-AN)	12,095,911	12,095,911											
	Other (ED-AN)	9,795,239	9,795,239											
Total Electric Production		30,174,647	30,174,647											
Electric Transmission														
	ED-AN	12,930,228	12,930,228											
Total Electric Transmission		12,930,228	12,930,228											
Electric Distribution														
	ED-AN	60,053	60,053											
	ED-ID	17,785,371	17,785,371											
	ED-WA	32,277,722	32,277,722											
Total Electric Distribution		50,123,146	50,123,146											
Gas Underground Storage														
1	GD-AN	918,317	918,317		918,317	918,317		634,557	634,557		283,760	283,760		
	GD-OR	148,689		148,689										
Total Gas Underground Storage		1,067,006	918,317	148,689		918,317	918,317		634,557	634,557		283,760	283,760	
Gas Distribution														
6	GD-AN	62,389	62,389			62,389	62,389	42,183	42,183		20,206	20,206		
	GD-ID	5,603,843	5,603,843		5,603,843	5,603,843				5,603,843		5,603,843		
	GD-WA	11,695,622	11,695,622		11,695,622	11,695,622	11,695,622		11,695,622					
	GD-OR	7,775,621		7,775,621										
Total Gas Distribution		25,137,475	17,361,854	7,775,621	17,299,465	62,389	17,361,854	11,695,622	42,183	11,737,805	5,603,843	20,206	5,624,049	
General Plant														
	ED-AN	2,210,661	2,210,661											
	ED-ID	255,823	255,823											
	ED-WA	563,578	563,578											
7,4	CD-AA	21,643,959	15,275,873	4,439,826	1,928,260	4,439,826	4,439,826	3,208,751	3,208,751		1,231,075	1,231,075		
9,4	CD-AN	1,011,028	787,318	223,710		223,710	223,710	161,680	161,680		62,030	62,030		
9	CD-ID	354,815	276,305	78,510		78,510	78,510			78,510		78,510		
9	CD-WA	704,973	548,984	155,989		155,989	155,989	155,989		155,989				
8,4	GD-AA	361,997		252,587	109,410	252,587	252,587	182,550	182,550		70,037	70,037		
4	GD-AN	30,760		30,760		30,760	30,760	22,231	22,231		8,529	8,529		
	GD-ID	25,780		25,780		25,780	25,780			25,780		25,780		
	GD-WA	477,472		477,472		477,472	477,472	477,472		477,472				
	GD-OR	186,590		186,590										
Total General Plant		27,827,436	19,918,542	5,684,634	2,224,260	737,751	4,946,883	5,684,634	633,461	3,575,212	4,208,673	104,290	1,371,671	1,475,961
Total Depreciation Expense		147,259,938	113,146,563	23,964,805	10,148,570	18,037,216	5,927,589	23,964,805	12,329,083	4,251,952	16,581,035	5,708,133	1,675,637	7,383,770

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 5/3/2019 8:54 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months 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	67.613%	32.387%

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

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,530	234,530												
Total Production/Transmission		1,152,930	1,152,930												
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	641,058	452,446	131,500	57,112		131,500	131,500		95,038	95,038		36,462	36,462	
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		698,659	460,022	173,457	65,180		39,804	133,653	173,457	24,862	96,594	121,456	14,942	37,059	52,001
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	26,991,108	19,049,784	5,536,686	2,404,638			5,536,686	5,536,686		4,001,474	4,001,474		1,535,212	1,535,212
9,4	CD-AN	18,921	14,734	4,187				4,187	4,187		3,026	3,026		1,161	1,161
9,4	CD-ID	10,107	7,871	2,236			2,236	2,236				2,236		2,236	
9,4	CD-WA	1,132,339	881,786	250,553			250,553	250,553	250,553		250,553			0	
	ED-AN	2,180,656	2,180,656												
	ED-ID	0	0												
	ED-WA	562,383	562,383												
8,4	GD-AA	130,172		90,829	39,343		90,829	90,829		65,644	65,644		25,185	25,185	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		31,025,686	22,697,214	5,884,491	2,443,981		252,789	5,631,702	5,884,491	250,553	4,070,144	4,320,697	2,236	1,561,558	1,563,794
Gas Underground Storage															
1	GD-AN	133		133				133	133		92	92		41	41
Total Gas Underground Storage		133		133				133	133		92	92		41	41
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	48,030	48,030												
	GD-OR	0			0										
Total General Plant- 390200, 396200		48,030	48,030	0	0		0	0	0	0	0	0	0	0	
Total Amortization Expense		32,955,457	24,388,215	6,058,081	2,509,161		292,593	5,765,488	6,058,081	275,415	4,166,830	4,442,245	17,178	1,598,658	1,615,836

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended 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)	(302,686,877)	(302,686,877)											
	Hydro (ED-AN)	(132,797,712)	(132,797,712)											
	Other (ED-AN)	(124,628,225)	(124,628,225)											
Total Electric Production		(560,112,814)	(560,112,814)											
Electric Transmission														
	ED-AN	(215,078,144)	(215,078,144)											
Total Electric Transmission		(215,078,144)	(215,078,144)											
Electric Distribution														
	ED-AN	(161,953)	(161,953)											
	ED-ID	(211,537,126)	(211,537,126)											
	ED-WA	(338,653,548)	(338,653,548)											
Total Electric Distribution		(550,352,627)	(550,352,627)											
Gas Underground Storage														
1	GD-AN	(15,916,479)	(15,916,479)		(15,916,479)	(15,916,479)		(10,998,287)	(10,998,287)		(4,918,192)	(4,918,192)		
	GD-OR	(1,099,400)		(1,099,400)										
Total Gas Underground Storage		(17,015,879)	(15,916,479)	(1,099,400)	(15,916,479)	(15,916,479)		(10,998,287)	(10,998,287)		(4,918,192)	(4,918,192)		
Gas Distribution														
6	GD-AN	(1,770,685)	(1,770,685)		(1,770,685)	(1,770,685)		(1,197,213)	(1,197,213)		(573,472)	(573,472)		
	GD-ID	(76,168,306)	(76,168,306)		(76,168,306)	(76,168,306)				(76,168,306)			(76,168,306)	
	GD-WA	(144,826,647)	(144,826,647)		(144,826,647)	(144,826,647)	(144,826,647)			(144,826,647)				
	GD-OR	(109,724,486)		(109,724,486)										
Total Gas Distribution		(332,490,124)	(222,765,638)	(109,724,486)	(220,994,953)	(1,770,685)	(222,765,638)	(144,826,647)	(1,197,213)	(146,023,860)	(76,168,306)	(573,472)	(76,741,778)	
General Plant														
	ED-AN	(46,893,703)	(46,893,703)											
	ED-ID	(10,482,968)	(10,482,968)											
	ED-WA	(20,160,505)	(20,160,505)											
7,4	CD-AA	(64,637,512)	(45,619,863)	(13,259,093)	(13,259,093)	(13,259,093)		(9,582,612)	(9,582,612)		(3,676,481)	(3,676,481)		
9,4	CD-AN	(12,964,037)	(10,095,485)	(2,868,552)	(2,868,552)	(2,868,552)		(2,073,160)	(2,073,160)		(795,392)	(795,392)		
9	CD-ID	(6,165,824)	(4,801,512)	(1,364,312)	(1,364,312)	(1,364,312)				(1,364,312)			(1,364,312)	
9	CD-WA	(4,425,430)	(3,446,215)	(979,215)	(979,215)	(979,215)	(979,215)			(979,215)				
8,4	GD-AA	(2,235,617)	(1,559,924)	(675,693)	(1,559,924)	(1,559,924)		(1,127,388)	(1,127,388)		(432,536)	(432,536)		
4	GD-AN	(3,015,164)	(3,015,164)		(3,015,164)	(3,015,164)		(2,179,119)	(2,179,119)		(836,045)	(836,045)		
	GD-ID	(1,938,002)	(1,938,002)		(1,938,002)	(1,938,002)				(1,938,002)			(1,938,002)	
	GD-WA	(6,969,889)	(6,969,889)		(6,969,889)	(6,969,889)	(6,969,889)			(6,969,889)				
	GD-OR	(4,565,476)		(4,565,476)										
Total General Plant		(184,454,127)	(141,500,251)	(31,954,151)	(10,999,725)	(11,251,418)	(20,702,733)	(31,954,151)	(7,949,104)	(14,962,279)	(22,911,383)	(3,302,314)	(5,740,454)	(9,042,768)
Total Accumulated Depreciation		(1,859,503,715)	(1,467,043,836)	(270,636,268)	(121,823,611)	(232,246,371)	(38,389,897)	(270,636,268)	(152,775,751)	(27,157,779)	(179,933,530)	(79,470,620)	(11,232,118)	(90,702,738)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 5/3/2019 8:54 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	67.613%	32.387%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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	(11,595,487)	(11,595,487)											
Misc Intangible Plt (303000)	ED-AN	(1,751,194)	(1,751,194)											
Total Production/Transmission		(13,346,681)	(13,346,681)											
Distribution														
Franchises (302000)	ED-WA	(207,631)	(207,631)											
Misc Intangible Plt (303000)	ED-WA	(40,229)	(40,229)											
Total Distribution		(247,860)	(247,860)											
General Plant - 303000														
7,4	CD-AA	(2,864,219)	(2,021,509)	(587,537)	(255,173)		(587,537)	(587,537)		(424,625)	(424,625)		(162,912)	(162,912)
9,4	CD-AN	(102,442)	(79,775)	(22,667)			(22,667)	(22,667)		(16,382)	(16,382)		(6,285)	(6,285)
	GD-ID	(95,105)		(95,105)			(95,105)	(95,105)				(95,105)		(95,105)
	GD-WA	(205,793)		(205,793)			(205,793)	(205,793)	(205,793)		(205,793)			
	GD-OR	(93,393)			(93,393)									
Total General Plant - 303000		(3,360,952)	(2,101,284)	(911,102)	(348,566)	(300,898)	(610,204)	(911,102)	(205,793)	(441,007)	(646,800)	(95,105)	(169,197)	(264,302)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(60,279,604)	(42,544,139)	(12,365,155)	(5,370,310)		(12,365,155)	(12,365,155)		(8,936,544)	(8,936,544)		(3,428,611)	(3,428,611)
9,4	CD-AN	(35,060)	(27,302)	(7,758)			(7,758)	(7,758)		(5,607)	(5,607)		(2,151)	(2,151)
9	CD-ID	(45,511)	(35,441)	(10,070)		(10,070)		(10,070)				(10,070)		(10,070)
9	CD-WA	(211,209)	(164,475)	(46,734)		(46,734)		(46,734)	(46,734)		(46,734)	0		0
	ED-AN	(3,192,360)	(3,192,360)											
	ED-ID	0	0											
	ED-WA	(2,502,877)	(2,502,877)											
8,4	GD-AA	(458,451)		(319,889)	(138,562)		(319,889)	(319,889)		(231,190)	(231,190)		(88,699)	(88,699)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(66,725,072)	(48,466,594)	(12,749,606)	(5,508,872)	(56,804)	(12,692,802)	(12,749,606)	(46,734)	(9,173,341)	(9,220,075)	(10,070)	(3,519,461)	(3,529,531)
Gas Underground Storage														
1	GD-AN	(150,395)		(150,395)			(150,395)	(150,395)		(103,923)	(103,923)		(46,472)	(46,472)
Total Gas Underground Storage		(150,395)		(150,395)			(150,395)	(150,395)		(103,923)	(103,923)		(46,472)	(46,472)
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	0	0	0	0
9	CD-WA	0	0	0		0	0	0	0	0	0	0	0	0
4	ED-AN	(124,944)	(124,944)											
	ED-WA	0	0											
	GD-WA	0		0		0	0	0	0	0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(124,944)	(124,944)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(83,955,904)	(64,287,363)	(13,811,103)	(5,857,438)	(357,702)	(13,453,401)	(13,811,103)	(252,527)	(9,718,271)	(9,970,798)	(105,175)	(3,735,130)	(3,840,305)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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-12A
For Twelve Months 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	468,553	83,500	362,279	22,774	468,553	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,727,220	0	0	0	0	2,727,220	0	0	2,727,220	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	1,735,005	714,277	340,480	296,343	1,351,100	202,956	96,745	84,204	383,905	0	0	0
		TOTAL ACCOUNT	15,715,903	797,777	702,759	7,332,157	8,832,693	2,930,176	96,745	2,122,495	5,149,416	848,544	885,250	1,733,794
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,283,297	1,108,246	2,536,782	4,638,269	8,283,297	0	0	0	0	0	0	0
99		GD-WA / ID / AN	9,363,742	0	0	0	0	9,363,742	0	0	9,363,742	0	0	0
99		GD-OR / AS	3,713,837	0	0	0	0	0	0	0	0	3,713,837	0	3,713,837
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	106,345,371	0	0	75,056,436	75,056,436	0	0	21,814,626	21,814,626	0	9,474,309	9,474,309
9		CD-WA / ID / AN	25,628,665	5,808,845	5,868,522	8,280,443	19,957,810	1,650,538	1,667,494	2,352,823	5,670,855	0	0	0
		TOTAL ACCOUNT	153,334,912	6,917,091	8,405,304	87,975,148	103,297,543	11,014,280	1,667,494	24,167,449	36,849,223	3,713,837	9,474,309	13,188,146
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,788,308	715,006	0	2,073,302	2,788,308	0	0	0	0	0	0	0
99		GD-WA / ID / AN	242,520	0	0	0	0	242,520	0	0	242,520	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	356,353	0	0	0	0	0	0	248,649	248,649	0	107,704	107,704
7		CD-AA	74,267,217	0	0	52,416,317	52,416,317	0	0	15,234,434	15,234,434	0	6,616,466	6,616,466
9		CD-WA / ID / AN	2,263,969	1,609,338	62,657	91,025	1,763,020	457,281	17,804	25,864	500,949	0	0	0
		TOTAL ACCOUNT	79,918,367	2,324,344	62,657	54,580,644	56,967,645	699,801	17,804	15,508,947	16,226,552	0	6,724,170	6,724,170
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	44,276,124	21,248,266	9,072,076	13,955,782	44,276,124	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,141,969	0	0	0	0	8,923,724	2,484,566	1,733,679	13,141,969	0	0	0
99		GD-OR / AS	3,784,856	0	0	0	0	0	0	0	0	3,784,856	0	3,784,856
8		GD-AA	17,275	0	0	0	0	0	0	12,054	12,054	0	5,221	5,221
7		CD-AA	6,392,849	0	0	4,511,945	4,511,945	0	0	1,311,365	1,311,365	0	569,539	569,539
9		CD-WA / ID / AN	6,238,076	1,955,549	759,602	2,142,626	4,857,777	555,654	215,835	608,810	1,380,299	0	0	0
		TOTAL ACCOUNT	73,851,149	23,203,815	9,831,678	20,610,353	53,645,846	9,479,378	2,700,401	3,665,908	15,845,687	3,784,856	574,760	4,359,616

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	397,464	10,066	13,820	373,578	397,464	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,847,596	237,253	157,202	3,380,513	3,774,968	67,414	44,668	960,546	1,072,628	0	0	
		TOTAL ACCOUNT	5,357,862	247,319	171,022	3,754,091	4,172,432	155,574	44,668	960,546	1,160,788	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,172,505	757,381	232,507	4,182,617	5,172,505	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,526,073	0	0	0	0	1,849,698	298,575	377,800	2,526,073	0	0	
99		GD-OR / AS	870,038	0	0	0	0	0	0	0	870,038	0	870,038	
8		GD-AA	4,527,233	0	0	0	0	0	0	3,158,922	3,158,922	0	1,368,311	
7		CD-AA	13,224,067	0	0	9,333,282	9,333,282	0	0	2,712,653	2,712,653	0	1,178,132	
9		CD-WA / ID / AN	1,170,632	12,004	756,741	142,861	911,606	3,411	215,022	40,593	259,026	0	0	
		TOTAL ACCOUNT	27,490,548	769,385	989,248	13,658,760	15,417,393	1,853,109	513,597	6,289,968	8,656,674	870,038	2,546,443	3,416,481
	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	1,361,362	305,173	15,532	1,040,657	1,361,362	0	0	0	0	0	0	
99		GD-WA / ID / AN	101,869	0	0	0	0	8,388	0	93,481	101,869	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	163,130	0	0	0	0	0	0	113,826	113,826	0	49,304	
7		CD-AA	1,280,023	0	0	903,415	903,415	0	0	262,571	262,571	0	114,037	
9		CD-WA / ID / AN	2,120	0	0	1,651	1,651	0	0	469	469	0	0	
		TOTAL ACCOUNT	2,949,421	305,173	15,532	1,945,723	2,266,428	8,388	0	470,347	478,735	40,917	163,341	204,258

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	32,229,430	14,292,244	9,483,804	8,453,382	32,229,430	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	1,310,387	252,374	311,061	457,002	1,020,437	71,710	88,386	129,854	289,950	0	0	0
		TOTAL ACCOUNT	38,164,699	14,544,618	9,794,865	9,283,374	33,622,857	2,456,005	936,071	1,058,850	4,450,926	43,834	47,082	90,916
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,200,525	12,262,444	7,070,029	45,868,052	65,200,525	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,207,128	0	0	0	0	722,690	484,438	0	1,207,128	0	0	0
99		GD-OR / AS	1,217,633	0	0	0	0	0	0	0	0	1,217,633	0	1,217,633
8		GD-AA	1,153,202	0	0	0	0	0	0	804,658	804,658	0	348,544	348,544
7		CD-AA	53,726,006	0	0	37,918,740	37,918,740	0	0	11,020,816	11,020,816	0	4,786,450	4,786,450
9		CD-WA / ID / AN	16,716,351	2,524,837	2,948,491	7,544,196	13,017,524	717,413	837,790	2,143,624	3,698,827	0	0	0
		TOTAL ACCOUNT	139,220,845	14,787,281	10,018,520	91,330,988	116,136,789	1,440,103	1,322,228	13,969,098	16,731,429	1,217,633	5,134,994	6,352,627
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	153,072	0	6,846	146,226	153,072	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	470,745	0	0	332,242	332,242	0	0	96,564	96,564	0	41,939	41,939
9		CD-WA / ID / AN	10,027	1,132	6,676	0	7,808	322	1,897	0	2,219	0	0	0
		TOTAL ACCOUNT	636,211	1,132	13,522	478,468	493,122	322	1,897	96,564	98,783	2,367	41,939	44,306
		TOTAL GENERAL PLANT	536,753,758	63,897,935	40,005,107	291,063,547	394,966,589	30,037,136	7,300,905	68,310,172	105,648,213	10,546,668	25,592,288	36,138,956

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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
	303000	Intangible Plant											
99		ED-WA / ID / AN	10,719,998	319,716	0	10,400,282	10,719,998	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	9,615,861	0	0	6,786,682	6,786,682	0	0	1,972,502	1,972,502	0	856,677
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0
		TOTAL ACCOUNT	22,758,239	319,716	0	17,338,083	17,657,799	1,022,594	779,605	2,015,441	3,817,640	426,123	856,677
	303100	Misc Intangible Plant--Mainframe Software											
99		ED-WA / ID / AN	13,846,384	2,943,585	0	10,902,799	13,846,384	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	659,935	0	0	0	0	0	0	460,476	460,476	0	199,459
7		CD-AA	86,766,529	0	0	61,238,081	61,238,081	0	0	17,798,418	17,798,418	0	7,730,030
9		CD-WA / ID / AN	164,928	0	48,401	80,033	128,434	0	13,753	22,741	36,494	0	0
		TOTAL ACCOUNT	101,437,776	2,943,585	48,401	72,220,913	75,212,899	0	13,753	18,281,635	18,295,388	0	7,929,489
	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	2,444,534	0	0	1,725,303	1,725,303	0	0	501,447	501,447	0	217,784
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	2,444,534	0	0	1,725,303	1,725,303	0	0	501,447	501,447	0	217,784
	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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	30,320,909	0	0	21,399,891	21,399,891	0	0	6,219,728	6,219,728	0	2,701,290	2,701,290	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,320,909	0	0	21,399,891	21,399,891	0	0	6,219,728	6,219,728	0	2,701,290	2,701,290	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	1,523,545	0	0	1,075,287	1,075,287	0	0	312,525	312,525	0	135,733	135,733	0
9		CD-WA / ID / AN	5,666,399	4,412,595	0	0	4,412,595	1,253,804	0	0	1,253,804	0	0	0	0
		TOTAL ACCOUNT	7,189,944	4,412,595	0	1,075,287	5,487,882	1,253,804	0	312,525	1,566,329	0	135,733	135,733	0
		TOTAL	264,982,606	7,675,896	48,401	184,924,124	192,648,421	2,276,398	793,358	48,014,281	51,084,037	426,123	20,824,025	21,250,148	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-12A
For Twelve Months 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	(87,389,340)	(61,677,649)	(17,926,175)	(7,785,516)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(752,090)	(585,675)	(166,415)	0
7	282919 CD-AA	(132,968)	(93,846)	(27,276)	(11,846)
7	283750 CD-AA	(244,989)	(172,908)	(50,255)	(21,826)
	Total	(88,519,387)	(62,530,078)	(18,170,121)	(7,819,188)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended 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	3,286,115	3,286,115	0	0	0	0	3,286,115
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	850	850	0	0	0	0	850
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,938)	(1,938)	0	0	0	0	(1,938)
7/4	154560 Supply Chain Invoice Price Variance	0	0	4	4	0	0	0	0	4
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,709,917	26,506,007	0	81,215,924	46,925,259	22,942,092	7,784,658	3,563,915	0
TOTAL		54,709,917	26,506,007	3,285,031	84,500,955	46,925,259	22,942,092	7,784,658	3,563,915	3,285,031

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						