

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	39,457,422	25,277,064	14,180,358
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	39,457,422	25,277,064	14,180,358
G-APL	Gas Net Adjusted Rate Base	562,274,002	393,277,286	168,996,716
	<b>RATE OF RETURN</b>	<b>7.017%</b>	<b>6.427%</b>	<b>8.391%</b>

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: <b>G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b> For Twelve Months Ended January 31, 2019 Ending Balance Basis		

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	<b>100.000%</b>	<b>69.100%</b>	<b>30.900%</b>
2	Input	Number of Customers Percent	1-01-2019 thru 01-31-2019	252,951 <b>100.000%</b>	167,608 <b>66.261%</b>	85,343 <b>33.739%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2018 thru 01-31-2019	13,052,295 <b>100.000%</b>	9,235,962 <b>70.761%</b>	3,816,333 <b>29.239%</b>
	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%
				<b>100.000%</b>	<b>72.272%</b>	<b>27.728%</b>
6	Input	Actual Therms Purchased Percent	02-01-2018 thru 01-31-2019	270,831,139 <b>100.000%</b>	183,116,384 <b>67.613%</b>	87,714,755 <b>32.387%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2019  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

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			
	<b>Total</b>		<b>137,600,766</b>	<b>109,823,269</b>	<b>19,814,819</b>	<b>7,962,678</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>79.813%</b>	<b>14.400%</b>	<b>5.787%</b>
	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
	<b>Total</b>		<b>92,173,949</b>	<b>68,352,108</b>	<b>16,581,010</b>	<b>7,240,831</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>74.155%</b>	<b>17.989%</b>	<b>7.856%</b>
	Number of Customers at		742,617	387,662	251,894	103,061
	<b>Percentage</b>		<b>100.000%</b>	<b>52.202%</b>	<b>33.920%</b>	<b>13.878%</b>
	Net Direct Plant		3,656,687,218	2,784,255,545	575,641,565	296,790,108
	<b>Percentage</b>		<b>100.000%</b>	<b>76.142%</b>	<b>15.742%</b>	<b>8.116%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>282.312%</b>	<b>82.051%</b>	<b>35.637%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.578%</b>	<b>20.513%</b>	<b>8.909%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended January 31, 2019  
 Ending Balance Basis

Report ID:  
**G-ALL-12E**

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
	<b>Total</b>		<b>26,498,476</b>	<b>0</b>	<b>18,961,976</b>	<b>7,536,500</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.559%</b>	<b>28.441%</b>
	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
	<b>Total</b>		<b>17,619,692</b>	<b>0</b>	<b>12,532,560</b>	<b>5,087,132</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>71.128%</b>	<b>28.872%</b>
	Number of Customers at		354,955	0	251,894	103,061
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.965%</b>	<b>29.035%</b>
	Net Direct Plant		855,304,042	0	559,809,249	295,494,793
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>65.451%</b>	<b>34.549%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>279.103%</b>	<b>120.897%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>69.776%</b>	<b>30.224%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2019  
Ending Balance Basis

Report ID:  
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2018 thru 12-31-2018	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,323,010	62,056,960	8,266,050	0
	Direct O & M Accts 901 - 935		53,300,236	43,756,827	9,543,409	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>123,623,246</b>	<b>105,813,787</b>	<b>17,809,459</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>85.594%</b>	<b>14.406%</b>	<b>0.000%</b>
	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
	<b>Total</b>		<b>75,034,141</b>	<b>61,719,837</b>	<b>13,314,304</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>82.256%</b>	<b>17.744%</b>	<b>0.000%</b>
	Number of Customers at		639,556	387,662	251,894	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.614%</b>	<b>39.386%</b>	<b>0.000%</b>
	Net Direct Plant		3,298,869,399	2,739,060,150	559,809,249	0
	<b>Percentage</b>		<b>100.000%</b>	<b>83.030%</b>	<b>16.970%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>311.494%</b>	<b>88.506%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.874%</b>	<b>22.126%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	100.000%	67.773%	32.227%	
11	Book Depreciation Percent	02-01-2018 thru 01-31-2019	100.000%	69.189%	30.811%	
12	Net Gas Plant (before ADFIT) Percent	1-01-2019 thru 01-31-2019	100.000%	69.691%	30.309%	
13	G-PLT Net Gas General Plant Percent	1-01-2019 thru 01-31-2019	100.000%	80.111%	19.889%	
14	Net Allocated Schedule M's Percent	02-01-2018 thru 01-31-2019	100.000%	68.091%	31.909%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
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
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>197,510,347</b>	<b>0</b>	<b>197,510,347</b>	<b>137,122,018</b>	<b>0</b>	<b>137,122,018</b>	<b>60,388,329</b>	<b>0</b>	<b>60,388,329</b>
	<b>OTHER OPERATING REVENUES:</b>									
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)	1,418,305	(670,111)	(1,003,788)	722,177	(281,611)
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>83,097,935</b>	<b>2,515,503</b>	<b>85,613,438</b>	<b>56,338,367</b>	<b>1,689,340</b>	<b>58,027,707</b>	<b>26,759,568</b>	<b>826,163</b>	<b>27,585,731</b>
	<b>TOTAL GAS REVENUES</b>	<b>280,608,282</b>	<b>2,515,503</b>	<b>283,123,785</b>	<b>193,460,385</b>	<b>1,689,340</b>	<b>195,149,725</b>	<b>87,147,897</b>	<b>826,163</b>	<b>87,974,060</b>
	<b>PRODUCTION EXPENSES:</b>									
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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>132,129,634</b>	<b>1,287,563</b>	<b>133,417,197</b>	<b>89,223,195</b>	<b>872,620</b>	<b>90,095,815</b>	<b>42,906,439</b>	<b>414,943</b>	<b>43,321,382</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,191,578</b>	<b>2,191,578</b>	<b>0</b>	<b>1,514,380</b>	<b>1,514,380</b>	<b>0</b>	<b>677,198</b>	<b>677,198</b>
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

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For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,376,053	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

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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
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
	<b>MAINTENANCE</b>									
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
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>13,052,295</b>	<b>4,631,912</b>	<b>17,684,207</b>	<b>9,235,962</b>	<b>3,277,588</b>	<b>12,513,550</b>	<b>3,816,333</b>	<b>1,354,324</b>	<b>5,170,657</b>
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
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>33,764,457</b>	<b>62,389</b>	<b>33,826,846</b>	<b>25,318,995</b>	<b>42,183</b>	<b>25,361,178</b>	<b>8,445,462</b>	<b>20,206</b>	<b>8,465,668</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>46,816,752</b>	<b>4,694,301</b>	<b>51,511,053</b>	<b>34,554,957</b>	<b>3,319,771</b>	<b>37,874,728</b>	<b>12,261,795</b>	<b>1,374,530</b>	<b>13,636,325</b>



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For Twelve Months Ended January 31, 2019	
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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	120,294	120,294	0	79,708	79,708	0	40,586	40,586
2	902000	Meter Reading Expenses	1,882,551	97,655	1,980,206	1,771,079	64,707	1,835,786	111,472	32,948	144,420
2	903XXX	Customer Records & Collection Expenses	1,469,481	4,923,682	6,393,163	1,056,681	3,262,481	4,319,162	412,800	1,661,201	2,074,001
2	904000	Uncollectible Accounts	0	1,274,509	1,274,509	0	844,502	844,502	0	430,007	430,007
2	905000	Misc Customer Accounts	0	195,786	195,786	0	129,730	129,730	0	66,056	66,056
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,352,032	6,611,926	9,963,958	2,827,760	4,381,128	7,208,888	524,272	2,230,798	2,755,070
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,858,764	157,285	9,016,049	7,464,053	104,219	7,568,272	1,394,711	53,066	1,447,777
2	909000	Advertising	15,485	897,675	913,160	15,398	594,808	610,206	87	302,867	302,954
2	910000	Misc Customer Service & Info Exp	0	276,742	276,742	0	183,372	183,372	0	93,370	93,370
TOTAL CUSTOMER SERVICE & INFO EXP			8,874,249	1,331,702	10,205,951	7,479,451	882,399	8,361,850	1,394,798	449,303	1,844,101
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:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance 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	2,489	7,250	72	1,082	1,154
99	407319	AFUDC Equity DFIT Deferral	347,725	0	347,725	234,951	0	234,951	112,774	0	112,774
99	407332	Existing Meters/ERTs Excess Depreciation Deferr	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)	7,744,439	6,693,645	243,892	2,971,370	3,215,262
TOTAL ADMIN & GENERAL EXPENSES			500,104	30,083,291	30,583,395	(100,630)	21,741,706	21,641,076	600,734	8,341,585	8,942,319
TOTAL EXPENSES BEFORE FIT			191,672,771	47,576,414	239,249,185	133,984,733	33,662,857	167,647,590	57,688,038	13,913,557	71,601,595
NET OPERATING INCOME (LOSS) BEFORE FIT					43,874,600			27,502,135			16,372,465

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	FEDERAL INCOME TAX			3,431,729			1,454,909			1,976,820
G-FIT	DEFERRED FEDERAL INCOME TAX			1,005,191			784,762			220,429
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(19,742)			(14,600)			(5,142)
	GAS NET OPERATING INCOME (LOSS)			39,457,422			25,277,064			14,180,358

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.100%		30.900%		
G-ALL 2	Number of Customers		100.000%		66.261%		33.739%		
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	53,022	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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>893,597</b>	<b>375,021</b>	<b>1,268,618</b>	<b>388,737</b>	<b>271,035</b>	<b>659,772</b>	<b>504,860</b>	<b>103,986</b>	<b>608,846</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>132,187,923</b>	<b>0</b>	<b>132,187,923</b>	<b>88,936,874</b>	<b>0</b>	<b>88,936,874</b>	<b>43,251,049</b>	<b>0</b>	<b>43,251,049</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	310,292	157,285	467,577	253,871	104,219	358,090	56,421	53,066	109,487
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	104,219	7,568,272	1,394,711	53,066	1,447,777

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: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended January 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.85%	52.85%
2	Cost of Debt		5.464%	5.432%
	Total Cost of Debt		2.888%	2.871%
	Total Weighted Cost		2.888%	2.871%
G-APL	Net Rate Base	562,274,002	393,277,286	168,996,716
	Interest Deduction for FIT Calculation	16,209,744	11,357,848	4,851,896
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended January 31, 2019				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	283,123,785	195,149,725	87,974,060
G-OPS	Operating & Maintenance Expense	194,137,379	134,641,914	59,495,465
G-OPS	Book Deprec/Amort and Reg Amortizations	28,189,211	19,066,099	9,123,112
G-OTX	Taxes Other than FIT	16,922,595	13,939,577	2,983,018
	Net Operating Income Before FIT	43,874,600	27,502,135	16,372,465
G-INT	Less: Interest Expense	16,209,744	11,357,848	4,851,896
G-SCM	Schedule M Adjustments	(11,323,293)	(9,216,151)	(2,107,142)
	Taxable Net Operating Income	16,341,563	6,928,136	9,413,427
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,431,729	1,454,909	1,976,820
G-DTE	Deferred FIT	1,005,191	784,762	220,429
99	411400 Amortized Investment Tax Credit	(19,742)	(14,600)	(5,142)
	Total FIT/Deferred FIT & ITC	4,417,178	2,225,071	2,192,107
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  
 Ending Balance Basis

Report ID:  
**G-SCM-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	18,329,809	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	844,979	844,979	0	367,486	367,486
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	174,736	174,736	0	75,993	75,993
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	(22,712)	(22,712)	0	(11,565)	(11,565)
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	(3,371,342)	(3,371,342)	0	(1,466,215)	(1,466,215)
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	1,288,104	1,288,104	0	560,204	560,204
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	(5,130,197)	(5,130,197)	0	(2,231,151)	(2,231,151)
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	(1,418,305)	678,366	(46,731)	(722,177)	(768,908)
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	(171,797)	(171,797)	0	(74,715)	(74,715)
12	997112	AFUDC Equity Tax Flow Through	0	(599,633)	(599,633)	0	(417,890)	(417,890)	0	(181,743)	(181,743)
12	997113	AFUDC Equity CWIP	0	(233,265)	(233,265)	0	(162,565)	(162,565)	0	(70,700)	(70,700)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,379)	(16,379)	0	(7,124)	(7,124)
12	997115	AFUDC Equity DFIR Deferral	347,725	0	347,725	234,951	0	234,951	112,774	0	112,774
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>23,122,869</b>	<b>(31,538,464)</b>	<b>(11,323,293)</b>	<b>12,258,835</b>	<b>(21,474,986)</b>	<b>(9,216,151)</b>	<b>7,956,336</b>	<b>(10,063,478)</b>	<b>(2,107,142)</b>

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%	67.613%	32.387%
G-ALL	11	Book Depreciation	100.000%	69.189%	30.811%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	69.691%	30.309%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended January 31, 2019 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,663,665	1,159,425	504,240
99	410100	Deferred Federal Income Tax Exp	(739,549)	(440,153)	(299,396)
		<b>SUBTOTAL</b>	<b>924,116</b>	<b>719,272</b>	<b>204,844</b>
12	411100	Deferred Federal Income Tax Expense - Allocated	66,348	46,239	20,109
99	411100	Deferred Federal Income Tax Exp	14,727	19,251	(4,524)
		<b>SUBTOTAL</b>	<b>81,075</b>	<b>65,490</b>	<b>15,585</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>1,005,191</b>	<b>784,762</b>	<b>220,429</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	69.691%	30.309%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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%
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RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Twelve Months Ended January 31, 2019  
 Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	2,392,615	4,194,814	1,022,594	1,729,191	2,751,785	779,605	663,424	1,443,029
4	3031XX	Misc Intangible IT Plant (3031XX)	3,630,449	47,677,661	51,308,110	3,621,148	34,457,600	38,078,748	9,301	13,220,061	13,229,362
		TOTAL INTANGIBLE PLANT	5,432,648	50,070,276	55,502,924	4,643,742	36,186,791	40,830,533	788,906	13,883,485	14,672,391
		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	2,749,641	2,749,641	0	1,900,002	1,900,002	0	849,639	849,639
1	352XXX	Wells	0	19,450,429	19,450,429	0	13,440,246	13,440,246	0	6,010,183	6,010,183
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	12,873,155	12,873,155	0	8,895,350	8,895,350	0	3,977,805	3,977,805
1	355000	Measuring & Regulating Equipment	0	1,543,910	1,543,910	0	1,066,842	1,066,842	0	477,068	477,068
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,819,974	2,819,974	0	1,948,602	1,948,602	0	871,372	871,372
		TOTAL UNDERGROUND STORAGE PLANT	0	42,164,792	42,164,792	0	29,161,650	29,161,650	0	13,003,142	13,003,142
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	421,303	0	421,303	313,123	0	313,123	108,180	0	108,180
6	375000	Structures & Improvements	1,261,520	0	1,261,520	804,175	0	804,175	457,345	0	457,345
6	376000	Mains	364,204,382	2,518,937	366,723,319	240,858,281	1,703,129	242,561,410	123,346,101	815,808	124,161,909
6	378000	Measuring & Reg Station Equip-General	6,441,359	0	6,441,359	4,039,806	0	4,039,806	2,401,553	0	2,401,553
6	379000	Measuring & Reg Station Equip-City Gate	6,349,414	0	6,349,414	1,872,308	0	1,872,308	4,477,106	0	4,477,106
6	380000	Services	261,929,213	0	261,929,213	180,807,634	0	180,807,634	81,121,579	0	81,121,579
6	381XXX	Meters	84,829,930	0	84,829,930	55,320,982	0	55,320,982	29,508,948	0	29,508,948
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	3,680,684	0	3,680,684	2,751,464	0	2,751,464	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	729,206,400	2,518,937	731,725,337	486,831,698	1,703,129	488,534,827	242,374,702	815,808	243,190,510
		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	23,784,217	25,176,162	48,960,379	22,119,374	18,195,316	40,314,690	1,664,843	6,980,846	8,645,689
4	391XXX	Office Furniture & Equipment	2,020,550	16,023,309	18,043,859	2,002,621	11,580,366	13,582,987	17,929	4,442,943	4,460,872
4	392XXX	Transportation Equipment	12,770,724	4,058,032	16,828,756	9,957,492	2,932,821	12,890,313	2,813,232	1,125,211	3,938,443
4	393000	Stores Equipment	207,318	972,292	1,179,610	157,643	702,695	860,338	49,675	269,597	319,272
4	394000	Tools, Shop & Garage Equipment	2,284,975	6,353,823	8,638,798	1,796,323	4,592,035	6,388,358	488,652	1,761,788	2,250,440

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended January 31, 2019  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	28,760	559,827	588,587	28,760	404,598	433,358	0	155,229	155,229
4	396XXX	Power Operated Equipment	3,404,451	1,062,753	4,467,204	2,456,005	768,073	3,224,078	948,446	294,680	1,243,126
4	397XXX	Communications Equipment	3,639,423	14,370,727	18,010,150	2,328,982	10,386,012	12,714,994	1,310,441	3,984,715	5,295,156
4	398000	Miscellaneous Equipment	1,897	111,141	113,038	0	80,324	80,324	1,897	30,817	32,714
		<b>TOTAL GENERAL PLANT</b>	<b>51,200,594</b>	<b>70,873,533</b>	<b>122,074,127</b>	<b>43,808,734</b>	<b>51,221,721</b>	<b>95,030,455</b>	<b>7,391,860</b>	<b>19,651,812</b>	<b>27,043,672</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>785,839,642</b>	<b>165,627,538</b>	<b>951,467,180</b>	<b>535,284,174</b>	<b>118,273,291</b>	<b>653,557,465</b>	<b>250,555,468</b>	<b>47,354,247</b>	<b>297,909,715</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(16,527,394)	(16,527,394)	0	(11,420,429)	(11,420,429)	0	(5,106,965)	(5,106,965)
G-ADEP		Distribution Plant	(227,978,447)	(1,798,100)	(229,776,547)	(148,232,075)	(1,215,749)	(149,447,824)	(79,746,372)	(582,351)	(80,328,723)
G-ADEP		General Plant	(12,245,625)	(21,903,297)	(34,148,922)	(8,762,505)	(15,829,951)	(24,592,456)	(3,483,120)	(6,073,346)	(9,556,466)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(240,224,072)</b>	<b>(40,228,791)</b>	<b>(280,452,863)</b>	<b>(156,994,580)</b>	<b>(28,466,129)</b>	<b>(185,460,709)</b>	<b>(83,229,492)</b>	<b>(11,762,662)</b>	<b>(94,992,154)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(320,799)	(680,189)	(1,000,988)	(218,224)	(491,586)	(709,810)	(102,575)	(188,603)	(291,178)
G-AAMT		Misc IT Intangible Plant - 3031XX	(257,096)	(14,568,251)	(14,825,347)	(250,553)	(10,528,766)	(10,779,319)	(6,543)	(4,039,485)	(4,046,028)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(577,895)</b>	<b>(15,248,440)</b>	<b>(15,826,335)</b>	<b>(468,777)</b>	<b>(11,020,352)</b>	<b>(11,489,129)</b>	<b>(109,118)</b>	<b>(4,228,088)</b>	<b>(4,337,206)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(240,801,967)</b>	<b>(55,477,231)</b>	<b>(296,279,198)</b>	<b>(157,463,357)</b>	<b>(39,486,481)</b>	<b>(196,949,838)</b>	<b>(83,338,610)</b>	<b>(15,990,750)</b>	<b>(99,329,360)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>545,037,675</b>	<b>110,150,307</b>	<b>655,187,982</b>	<b>377,820,817</b>	<b>78,786,810</b>	<b>456,607,627</b>	<b>167,216,858</b>	<b>31,363,497</b>	<b>198,580,355</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(110,062,134)	(110,062,134)	0	(76,703,402)	(76,703,402)	0	(33,358,732)	(33,358,732)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,239,301)	(18,239,301)	0	(13,177,521)	(13,177,521)	0	(5,061,780)	(5,061,780)
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	(383,427)	(383,427)	0	(267,214)	(267,214)	0	(116,213)	(116,213)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(128,957,634)</b>	<b>(128,957,634)</b>	<b>0</b>	<b>(90,345,275)</b>	<b>(90,345,275)</b>	<b>0</b>	<b>(38,612,359)</b>	<b>(38,612,359)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>545,037,675</b>	<b>(18,807,327)</b>	<b>526,230,348</b>	<b>377,820,817</b>	<b>(11,558,465)</b>	<b>366,262,352</b>	<b>167,216,858</b>	<b>(7,248,862)</b>	<b>159,967,996</b>

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)	100.000%	69.691%	30.309%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	545,037,675	(18,807,327)	526,230,348	377,820,817	(11,558,465)	366,262,352	167,216,858	(7,248,862)	159,967,996
	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	6,108,923	6,108,923	0	4,221,266	4,221,266	0	1,887,657	1,887,657
4	252000 Customer Advances	(3,031)	0	(3,031)	0	0	0	(3,031)	0	(3,031)
99	235199 Customer Deposits	(559,907)	0	(559,907)	(559,907)	0	(559,907)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	10,094,613	0	10,094,613	10,094,613	0	10,094,613	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,119,869)	0	(2,119,869)	(2,119,869)	0	(2,119,869)	0	0	0
C-WKC	Working Capital	16,564,593	0	16,564,593	11,219,920	0	11,219,920	5,344,673	0	5,344,673
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	24,155,762	11,887,892	36,043,654	18,798,901	8,216,033	27,014,934	5,356,861	3,671,859	9,028,720
	NET RATE BASE	569,193,437	(6,919,435)	562,274,002	396,619,718	(3,342,432)	393,277,286	172,573,719	(3,577,003)	168,996,716

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.613%	32.387%

**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
For Twelve Months Ended January 31, 2019  
Ending Balance Basis

Report ID:  
**G-AMTX-12E**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,530	234,530												
<b>Total Production/Transmission</b>		<b>1,152,930</b>	<b>1,152,930</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
<b>Total Distribution</b>		<b>30,019</b>	<b>30,019</b>												
<b>General Plant - 303000</b>															
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										
<b>Total General Plant - 303000</b>		<b>698,659</b>	<b>460,022</b>	<b>173,457</b>	<b>65,180</b>		<b>39,804</b>	<b>133,653</b>	<b>173,457</b>	<b>24,862</b>	<b>96,594</b>	<b>121,456</b>	<b>14,942</b>	<b>37,059</b>	<b>52,001</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>31,025,686</b>	<b>22,697,214</b>	<b>5,884,491</b>	<b>2,443,981</b>		<b>252,789</b>	<b>5,631,702</b>	<b>5,884,491</b>	<b>250,553</b>	<b>4,070,144</b>	<b>4,320,697</b>	<b>2,236</b>	<b>1,561,558</b>	<b>1,563,794</b>
<b>Gas Underground Storage</b>															
1	GD-AN	133		133				133	133		92	92		41	41
<b>Total Gas Underground Storage</b>		<b>133</b>		<b>133</b>				<b>133</b>	<b>133</b>		<b>92</b>	<b>92</b>		<b>41</b>	<b>41</b>
<b>General Plant - 390200, 396200</b>															
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										
<b>Total General Plant- 390200, 396200</b>		<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>32,955,457</b>	<b>24,388,215</b>	<b>6,058,081</b>	<b>2,509,161</b>		<b>292,593</b>	<b>5,765,488</b>	<b>6,058,081</b>	<b>275,415</b>	<b>4,166,830</b>	<b>4,442,245</b>	<b>17,178</b>	<b>1,598,658</b>	<b>1,615,836</b>

**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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(306,212,820)	(306,212,820)											
	Hydro (ED-AN)	(136,300,503)	(136,300,503)											
	Other (ED-AN)	(129,091,648)	(129,091,648)											
<b>Total Electric Production</b>		<b>(571,604,971)</b>	<b>(571,604,971)</b>											
<b>Electric Transmission</b>														
	ED-AN	(219,549,273)	(219,549,273)											
<b>Total Electric Transmission</b>		<b>(219,549,273)</b>	<b>(219,549,273)</b>											
<b>Electric Distribution</b>														
	ED-AN	(186,927)	(186,927)											
	ED-ID	(219,183,826)	(219,183,826)											
	ED-WA	(351,540,802)	(351,540,802)											
<b>Total Electric Distribution</b>		<b>(570,911,555)</b>	<b>(570,911,555)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(16,527,394)	(16,527,394)		(16,527,394)	(16,527,394)		(11,420,429)	(11,420,429)		(5,106,965)	(5,106,965)		
	GD-OR	(1,173,431)		(1,173,431)										
<b>Total Gas Underground Storage</b>		<b>(17,700,825)</b>	<b>(16,527,394)</b>	<b>(1,173,431)</b>	<b>(16,527,394)</b>	<b>(16,527,394)</b>		<b>(11,420,429)</b>	<b>(11,420,429)</b>		<b>(5,106,965)</b>	<b>(5,106,965)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,798,100)	(1,798,100)		(1,798,100)	(1,798,100)		(1,215,749)	(1,215,749)		(582,351)	(582,351)		
	GD-ID	(79,746,372)	(79,746,372)		(79,746,372)	(79,746,372)				(79,746,372)			(79,746,372)	
	GD-WA	(148,232,075)	(148,232,075)		(148,232,075)	(148,232,075)	(148,232,075)			(148,232,075)				
	GD-OR	(112,406,024)		(112,406,024)										
<b>Total Gas Distribution</b>		<b>(342,182,571)</b>	<b>(229,776,547)</b>	<b>(112,406,024)</b>	<b>(227,978,447)</b>	<b>(1,798,100)</b>	<b>(229,776,547)</b>	<b>(148,232,075)</b>	<b>(1,215,749)</b>	<b>(149,447,824)</b>	<b>(79,746,372)</b>	<b>(582,351)</b>	<b>(80,328,723)</b>	
<b>General Plant</b>														
	ED-AN	(48,608,869)	(48,608,869)											
	ED-ID	(11,026,089)	(11,026,089)											
	ED-WA	(21,014,900)	(21,014,900)											
7,4	CD-AA	(68,689,632)	(48,479,768)	(14,090,305)	(6,119,559)	(14,090,305)	(14,090,305)		(10,183,345)	(10,183,345)		(3,906,960)	(3,906,960)	
9,4	CD-AN	(13,599,992)	(10,590,722)	(3,009,270)		(3,009,270)	(3,009,270)		(2,174,860)	(2,174,860)		(834,410)	(834,410)	
9	CD-ID	(6,207,005)	(4,833,581)	(1,373,424)		(1,373,424)	(1,373,424)				(1,373,424)		(1,373,424)	
9	CD-WA	(4,663,486)	(3,631,596)	(1,031,890)		(1,031,890)	(1,031,890)	(1,031,890)						
8,4	GD-AA	(2,395,674)		(1,671,606)	(724,068)	(1,671,606)	(1,671,606)		(1,208,103)	(1,208,103)		(463,503)	(463,503)	
4	GD-AN	(3,132,116)		(3,132,116)		(3,132,116)	(3,132,116)		(2,263,643)	(2,263,643)		(868,473)	(868,473)	
	GD-ID	(2,109,696)		(2,109,696)		(2,109,696)	(2,109,696)				(2,109,696)		(2,109,696)	
	GD-WA	(7,730,615)		(7,730,615)		(7,730,615)	(7,730,615)	(7,730,615)						
	GD-OR	(4,692,587)		(4,692,587)										
<b>Total General Plant</b>		<b>(193,870,661)</b>	<b>(148,185,525)</b>	<b>(34,148,922)</b>	<b>(11,536,214)</b>	<b>(12,245,625)</b>	<b>(21,903,297)</b>	<b>(34,148,922)</b>	<b>(8,762,505)</b>	<b>(15,829,951)</b>	<b>(24,592,456)</b>	<b>(3,483,120)</b>	<b>(6,073,346)</b>	<b>(9,556,466)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,915,819,856)</b>	<b>(1,510,251,324)</b>	<b>(280,452,863)</b>	<b>(125,115,669)</b>	<b>(240,224,072)</b>	<b>(40,228,791)</b>	<b>(280,452,863)</b>	<b>(156,994,580)</b>	<b>(28,466,129)</b>	<b>(185,460,709)</b>	<b>(83,229,492)</b>	<b>(11,762,662)</b>	<b>(94,992,154)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.578%	20.513%	8.909%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	69.776%	30.224%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.874%	22.126%	0.000%	6	Actual Therms Purchased	67.613%	32.387%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(12,054,687)	(12,054,687)											
Misc Intangible Plt (303000)	ED-AN	(1,868,469)	(1,868,469)											
<b>Total Production/Transmission</b>		<b>(13,923,156)</b>	<b>(13,923,156)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(219,707)	(219,707)											
Misc Intangible Plt (303000)	ED-WA	(43,162)	(43,162)											
<b>Total Distribution</b>		<b>(262,869)</b>	<b>(262,869)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(3,200,142)	(2,258,596)	(656,445)	(285,101)		(656,445)	(656,445)		(474,426)	(474,426)		(182,019)	(182,019)
9,4	CD-AN	(107,307)	(83,563)	(23,744)			(23,744)	(23,744)		(17,160)	(17,160)		(6,584)	(6,584)
	GD-ID	(102,575)		(102,575)			(102,575)	(102,575)				(102,575)		(102,575)
	GD-WA	(218,224)		(218,224)			(218,224)	(218,224)	(218,224)		(218,224)			
	GD-OR	(97,427)			(97,427)									
<b>Total General Plant - 303000</b>		<b>(3,725,675)</b>	<b>(2,342,159)</b>	<b>(1,000,988)</b>	<b>(382,528)</b>	<b>(320,799)</b>	<b>(680,189)</b>	<b>(1,000,988)</b>	<b>(218,224)</b>	<b>(491,586)</b>	<b>(709,810)</b>	<b>(102,575)</b>	<b>(188,603)</b>	<b>(291,178)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(69,209,248)	(48,846,503)	(14,196,893)	(6,165,852)		(14,196,893)	(14,196,893)		(10,260,378)	(10,260,378)		(3,936,515)	(3,936,515)
9,4	CD-AN	(25,412)	(19,789)	(5,623)			(5,623)	(5,623)		(4,064)	(4,064)		(1,559)	(1,559)
9	CD-ID	(29,571)	(23,028)	(6,543)			(6,543)	(6,543)				(6,543)		(6,543)
9	CD-WA	(1,132,339)	(881,786)	(250,553)			(250,553)	(250,553)	(250,553)		(250,553)		0	0
	ED-AN	(4,228,429)	(4,228,429)											
	ED-ID	0	0											
	ED-WA	(2,130,570)	(2,130,570)											
8,4	GD-AA	(524,156)		(365,735)	(158,421)		(365,735)	(365,735)		(264,324)	(264,324)		(101,411)	(101,411)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(77,279,725)</b>	<b>(56,130,105)</b>	<b>(14,825,347)</b>	<b>(6,324,273)</b>	<b>(257,096)</b>	<b>(14,568,251)</b>	<b>(14,825,347)</b>	<b>(250,553)</b>	<b>(10,528,766)</b>	<b>(10,779,319)</b>	<b>(6,543)</b>	<b>(4,039,485)</b>	<b>(4,046,028)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	0		0			0	0		0	0		0	0
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>General Plant - 390200, 396200</b>														
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	(148,960)	(148,960)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(148,960)</b>	<b>(148,960)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(95,340,385)</b>	<b>(72,807,249)</b>	<b>(15,826,335)</b>	<b>(6,706,801)</b>	<b>(577,895)</b>	<b>(15,248,440)</b>	<b>(15,826,335)</b>	<b>(468,777)</b>	<b>(11,020,352)</b>	<b>(11,489,129)</b>	<b>(109,118)</b>	<b>(4,228,088)</b>	<b>(4,337,206)</b>

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	7,013,040	7,013,040	0	0	2,038,291	2,038,291	0	885,250	885,250
9	CD-WA / ID / AN	2,019,601	714,277	340,480	517,967	1,572,724	202,956	96,745	147,176	446,877	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>16,061,974</b>	<b>827,894</b>	<b>702,759</b>	<b>7,553,781</b>	<b>9,084,434</b>	<b>2,961,534</b>	<b>96,745</b>	<b>2,185,467</b>	<b>5,243,746</b>	<b>848,544</b>	<b>885,250</b>	<b>1,733,794</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,242,421	1,106,086	2,481,812	4,654,523	8,242,421	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,335,277	0	0	0	0	19,335,277	0	0	19,335,277	0	0	0
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	111,260,907	0	0	78,525,723	78,525,723	0	0	22,822,950	22,822,950	0	9,912,234	9,912,234
9	CD-WA / ID / AN	30,741,419	9,798,257	5,859,192	8,281,816	23,939,265	2,784,098	1,664,843	2,353,213	6,802,154	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>173,326,442</b>	<b>10,904,343</b>	<b>8,341,004</b>	<b>91,462,062</b>	<b>110,707,409</b>	<b>22,119,375</b>	<b>1,664,843</b>	<b>25,176,163</b>	<b>48,960,381</b>	<b>3,746,418</b>	<b>9,912,234</b>	<b>13,658,652</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	2,362,342	216,176	0	2,146,166	2,362,342	0	0	0	0	0	0	0
99	GD-WA / ID / AN	837,016	0	0	0	0	837,016	0	0	837,016	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,357	0	0	0	0	0	0	248,652	248,652	0	107,705	107,705
7	CD-AA	76,701,380	0	0	54,134,300	54,134,300	0	0	15,733,754	15,733,754	0	6,833,326	6,833,326
9	CD-WA / ID / AN	5,533,678	4,102,188	63,099	143,954	4,309,241	1,165,605	17,929	40,903	1,224,437	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>85,790,773</b>	<b>4,318,364</b>	<b>63,099</b>	<b>56,424,420</b>	<b>60,805,883</b>	<b>2,002,621</b>	<b>17,929</b>	<b>16,023,309</b>	<b>18,043,859</b>	<b>0</b>	<b>6,941,031</b>	<b>6,941,031</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	46,969,495	22,282,764	9,414,195	15,272,536	46,969,495	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,812,215	0	0	0	0	9,386,846	2,589,434	1,835,935	13,812,215	0	0	0
99	GD-OR / AS	3,939,360	0	0	0	0	0	0	0	0	3,939,360	0	3,939,360
8	GD-AA	46,950	0	0	0	0	0	0	32,760	32,760	0	14,190	14,190
7	CD-AA	7,312,855	0	0	5,161,267	5,161,267	0	0	1,500,086	1,500,086	0	651,502	651,502
9	CD-WA / ID / AN	6,705,358	2,008,309	787,626	2,425,728	5,221,663	570,645	223,798	689,252	1,483,695	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>78,786,233</b>	<b>24,291,073</b>	<b>10,201,821</b>	<b>22,859,531</b>	<b>57,352,425</b>	<b>9,957,491</b>	<b>2,813,232</b>	<b>4,058,033</b>	<b>16,828,756</b>	<b>3,939,360</b>	<b>665,692</b>	<b>4,605,052</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	356,409	980	1,346	354,083	356,409	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,932,667	244,538	174,826	3,421,852	3,841,216	69,484	49,675	972,292	1,091,451	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,401,878</b>	<b>245,518</b>	<b>176,172</b>	<b>3,775,935</b>	<b>4,197,625</b>	<b>157,644</b>	<b>49,675</b>	<b>972,292</b>	<b>1,179,611</b>	<b>24,642</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	5,470,483	700,769	204,716	4,564,998	5,470,483	0	0	0	0	0	0
99		GD-WA / ID / AN	2,423,080	0	0	0	0	1,793,692	273,667	355,721	2,423,080	0	0
99		GD-OR / AS	848,758	0	0	0	0	0	0	0	848,758	0	848,758
8		GD-AA	4,716,139	0	0	0	0	0	0	3,290,733	3,290,733	0	1,425,406
7		CD-AA	13,023,427	0	0	9,191,674	9,191,674	0	0	2,671,496	2,671,496	0	1,160,257
9		CD-WA / ID / AN	1,145,611	9,259	756,609	126,253	892,121	2,631	214,985	35,874	253,490	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,627,498</b>	<b>710,028</b>	<b>961,325</b>	<b>13,882,925</b>	<b>15,554,278</b>	<b>1,796,323</b>	<b>488,652</b>	<b>6,353,824</b>	<b>8,638,799</b>	<b>848,758</b>	<b>2,585,663</b>
	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
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,371,576	336,217	13,580	1,021,779	1,371,576	0	0	0	0	0	0
99		GD-WA / ID / AN	123,677	0	0	0	0	28,760	0	94,917	123,677	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	205,171	0	0	0	0	0	0	143,160	143,160	0	62,011
7		CD-AA	1,568,516	0	0	1,107,027	1,107,027	0	0	321,750	321,750	0	139,739
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>3,309,857</b>	<b>336,217</b>	<b>13,580</b>	<b>2,128,806</b>	<b>2,478,603</b>	<b>28,760</b>	<b>0</b>	<b>559,827</b>	<b>588,587</b>	<b>40,917</b>	<b>201,750</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	1,383,960	252,374	354,615	470,742	1,077,731	71,710	100,761	133,758	306,229	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>38,163,071</b>	<b>14,386,333</b>	<b>9,856,238</b>	<b>9,362,379</b>	<b>33,604,950</b>	<b>2,456,005</b>	<b>948,446</b>	<b>1,062,754</b>	<b>4,467,205</b>	<b>43,834</b>	<b>47,082</b>	<b>90,916</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	66,774,320	12,709,729	7,251,438	46,813,153	66,774,320	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,351,917	0	0	0	0	879,352	472,565	0	1,351,917	0	0	0
99		GD-OR / AS	1,133,063	0	0	0	0	0	0	0	0	1,133,063	0	1,133,063
8		GD-AA	1,149,255	0	0	0	0	0	0	801,904	801,904	0	347,351	347,351
7		CD-AA	54,494,446	0	0	38,461,090	38,461,090	0	0	11,178,446	11,178,446	0	4,854,910	4,854,910
9		CD-WA / ID / AN	21,141,064	5,101,777	2,948,792	8,412,612	16,463,181	1,449,630	837,876	2,390,377	4,677,883	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>146,044,065</b>	<b>17,811,506</b>	<b>10,200,230</b>	<b>93,686,855</b>	<b>121,698,591</b>	<b>2,328,982</b>	<b>1,310,441</b>	<b>14,370,727</b>	<b>18,010,150</b>	<b>1,133,063</b>	<b>5,202,261</b>	<b>6,335,324</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	193,592	0	6,846	186,746	193,592	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	541,809	0	0	382,398	382,398	0	0	111,141	111,141	0	48,270	48,270
9		CD-WA / ID / AN	8,573	0	6,676	0	6,676	0	1,897	0	1,897	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>746,341</b>	<b>0</b>	<b>13,522</b>	<b>569,144</b>	<b>582,666</b>	<b>0</b>	<b>1,897</b>	<b>111,141</b>	<b>113,038</b>	<b>2,367</b>	<b>48,270</b>	<b>50,637</b>
		<b>TOTAL GENERAL PLANT</b>	<b>575,371,973</b>	<b>73,831,276</b>	<b>40,529,750</b>	<b>301,819,679</b>	<b>416,180,705</b>	<b>43,808,735</b>	<b>7,391,860</b>	<b>70,873,537</b>	<b>122,074,132</b>	<b>10,627,903</b>	<b>26,489,233</b>	<b>37,117,136</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,084,407	8,084,407	0	0	2,349,676	2,349,676	0	1,020,488	
9		CD-WA / ID / AN	194,058	0	0	151,119	151,119	0	0	42,939	42,939	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,737,337	19,057,053	1,022,594	779,605	2,392,615	4,194,814	426,123	1,020,488	1,446,611
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,886,965	2,309,036	0	12,577,929	14,886,965	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	699,058	0	0	0	0	0	0	487,775	487,775	0	211,283	
7		CD-AA	93,980,733	0	0	66,329,722	66,329,722	0	0	19,278,268	19,278,268	0	8,372,743	
9		CD-WA / ID / AN	408,958	0	32,734	285,734	318,468	0	9,301	81,189	90,490	0	0	
		TOTAL ACCOUNT	109,975,714	2,309,036	32,734	79,193,385	81,535,155	0	9,301	19,847,232	19,856,533	0	8,584,026	8,584,026
	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	2,087,134	0	0	1,473,057	1,473,057	0	0	428,134	428,134	0	185,943	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,087,134	0	0	1,473,057	1,473,057	0	0	428,134	428,134	0	185,943	185,943
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,164,647	71,164,647	0	0	20,683,505	20,683,505	0	8,983,052	8,983,052

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	303120	Misc Intangible Plant--Software 12.5 YR														
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,405,961	21,405,961	0	0	6,221,492	6,221,492	0	2,702,056	2,702,056	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,405,961</b>	<b>21,405,961</b>	<b>0</b>	<b>0</b>	<b>6,221,492</b>	<b>6,221,492</b>	<b>0</b>	<b>2,702,056</b>	<b>2,702,056</b>	<b>0</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software														
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,424,312	0	0	1,711,031	1,711,031	0	0	497,299	497,299	0	215,982	215,982	0	0
9		CD-WA / ID / AN	16,365,293	12,744,145	0	0	12,744,145	3,621,148	0	0	3,621,148	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>18,789,605</b>	<b>12,744,145</b>	<b>0</b>	<b>1,711,031</b>	<b>14,455,176</b>	<b>3,621,148</b>	<b>0</b>	<b>497,299</b>	<b>4,118,447</b>	<b>0</b>	<b>215,982</b>	<b>215,982</b>	<b>0</b>	<b>0</b>
	<b>TOTAL</b>		<b>286,711,644</b>	<b>15,372,897</b>	<b>32,734</b>	<b>193,685,418</b>	<b>209,091,049</b>	<b>4,643,742</b>	<b>788,906</b>	<b>50,070,277</b>	<b>55,502,925</b>	<b>426,123</b>	<b>21,691,547</b>	<b>22,117,670</b>		

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(88,087,312)	(62,170,263)	(18,069,350)	(7,847,699)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(768,070)	(598,119)	(169,951)	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	(90,185,134)	(63,706,895)	(18,512,073)	(7,966,166)

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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended January 31, 2019	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,540,664	3,540,664	0	0	0	0	3,540,664
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	3	3	0	0	0	0	3
7/4	154560 Supply Chain Invoice Price Variance	0	0	31	31	0	0	0	0	31
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	63,978,308	33,129,717	0	97,108,025	52,758,388	27,785,044	11,219,920	5,344,673	0
TOTAL		63,978,308	33,129,717	3,540,698	100,648,723	52,758,388	27,785,044	11,219,920	5,344,673	3,540,698

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						