

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	10,348,391	6,530,294	3,818,097
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	10,348,391	6,530,294	3,818,097
G-APL	Gas Net Adjusted Rate Base	570,693,539	400,715,800	169,977,739
	RATE OF RETURN	1.813%	1.630%	2.246%

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

RESULTS OF OPERATIONS			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES			
For Month Ended December 31, 2018 Average of Monthly Averages Basis			

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers Percent	12-01-2018 thru 12-31-2018	251,894 100.000%	167,009 66.301%	84,885 33.699%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2018 thru 12-31-2018	879,579 100.000%	613,119 69.706%	266,460 30.294%
	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	12-01-2018 thru 12-31-2018	41,507,869 100.000%	28,192,145 67.920%	13,315,724 32.080%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
	Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
	Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	XXXXXX
	Adjustments		0			
	Total		131,059,772	101,480,865	20,380,229	9,198,678
	Percentage		100.000%	77.431%	15.550%	7.019%
	Direct Labor Accts 500 - 894		74,226,505	55,932,706	12,828,428	5,465,371
	Direct Labor Accts 901 - 935		6,185,979	3,809,731	197,120	2,179,128
	Direct Labor Accts 901 - 905 Utility 9 Only		11,137,496	7,407,915	3,729,581	XXXXXX
	Total		91,549,980	67,150,352	16,755,129	7,644,499
	Percentage		100.000%	73.348%	18.302%	8.350%
	Number of Customers at		729,596	382,273	245,616	101,707
	Percentage		100.000%	52.395%	33.665%	13.940%
	Net Direct Plant		3,427,085,391	2,651,455,641	503,067,746	272,562,004
	Percentage		100.000%	77.368%	14.679%	7.953%
	Total Percentages		400.000%	280.542%	82.196%	37.262%
	Average (CD AA)		100.000%	70.135%	20.549%	9.316%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended December 31, 2018
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,502,745	0	7,709,221	3,793,524
	Direct O & M Accts 901 - 935		15,449,456	0	10,353,713	5,095,743
	Direct O & M Accts 901 - 905 Utility 9 Only		1,688,556	0	1,688,556	XXXXXX
	Total		28,640,757	0	19,751,490	8,889,267
	Percentage		100.000%	0.000%	68.963%	31.037%
	Direct Labor Accts 580 - 894		13,255,885	0	9,295,618	3,960,267
	Direct Labor Accts 901 - 935		1,818,322	0	150,838	1,667,484
	Direct Labor Accts 901 - 905 Utility 9 Only		3,729,581	0	3,729,581	XXXXXX
	Total		18,803,788	0	13,176,037	5,627,751
	Percentage		100.000%	0.000%	70.071%	29.929%
	Number of Customers at		347,323	0	245,616	101,707
	Percentage		100.000%	0.000%	70.717%	29.283%
	Net Direct Plant		764,182,162	0	492,888,057	271,294,105
	Percentage		100.000%	0.000%	64.499%	35.501%
	Total Percentages		400.000%	0.000%	274.250%	125.750%
	Average (GD AA)		100.000%	0.000%	68.562%	31.438%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended December 31, 2018

Average of Monthly Averages Basis

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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	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	12-01-2018 thru 12-31-2018	2,124,603	1,478,975	645,628	
			100.000%	69.612%	30.388%	
12	Net Gas Plant (before ADFIT) - AMA Percent	11-01-2018 thru 12-31-2018	648,906,360	453,494,738	195,411,622	
			100.000%	69.886%	30.114%	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2018 thru 12-31-2018	86,550,220	69,089,702	17,460,518	
			100.000%	79.826%	20.174%	
14	Net Allocated Schedule M's - AMA Percent	12-01-2018 thru 12-31-2018	37,722	63,106	-25,384	
			100.000%	167.291%	-67.291%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended December 31, 2018	
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	17,472,259	0	17,472,259	11,867,884	0	11,867,884	5,604,375	0	5,604,375
99	4812XX Commercial - Firm & Interruptible	7,515,863	0	7,515,863	5,261,440	0	5,261,440	2,254,423	0	2,254,423
99	4813XX Industrial-Firm	242,582	0	242,582	126,353	0	126,353	116,229	0	116,229
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	29,271	0	29,271	25,659	0	25,659	3,612	0	3,612
99	499XXX Unbilled Revenue	2,382,792	0	2,382,792	1,919,580	0	1,919,580	463,212	0	463,212
TOTAL SALES TO ULTIMATE CUSTOMERS		27,642,767	0	27,642,767	19,200,916	0	19,200,916	8,441,851	0	8,441,851
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	7,276,472	0	7,276,472	4,942,180	0	4,942,180	2,334,292	0	2,334,292
4	488000 Miscellaneous Service Revenues	903	0	903	531	0	531	372	0	372
99	4893XX Transportation Revenues	473,824	0	473,824	426,794	0	426,794	47,030	0	47,030
99	493000 Rent from Gas Property	229	0	229	229	0	229	0	0	0
4	495XXX Other Gas Revenues	1,795,584	29,801	1,825,385	864,906	21,538	886,444	930,678	8,263	938,941
99	496100 Provision for Rate Refund	(289,000)	0	(289,000)	(289,000)	0	(289,000)	0	0	0
99	496110 Provision for Rate Refund-Tax Reform	(59,079)	0	(59,079)	(74,561)	0	(74,561)	15,482	0	15,482
TOTAL OTHER OPERATING REVENUES		9,198,933	29,801	9,228,734	5,871,079	21,538	5,892,617	3,327,854	8,263	3,336,117
TOTAL GAS REVENUES		36,841,700	29,801	36,871,501	25,071,995	21,538	25,093,533	11,769,705	8,263	11,777,968
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	15,111,956	0	15,111,956	10,404,958	0	10,404,958	4,706,998	0	4,706,998
99	808XXX Net Natural Gas Storage Transactions	(478,554)	0	(478,554)	(325,034)	0	(325,034)	(153,520)	0	(153,520)
99	811000 Gas Used for Products Extraction	(61,228)	0	(61,228)	(41,586)	0	(41,586)	(19,642)	0	(19,642)
10	813000 Other Gas Expenses	0	145,244	145,244	0	98,436	98,436	0	46,808	46,808
99	813010 Gas Technology Institute (GTI) Expenses	18,488	0	18,488	13,213	0	13,213	5,275	0	5,275
TOTAL PRODUCTION EXPENSES		14,590,662	145,244	14,735,906	10,051,551	98,436	10,149,987	4,539,111	46,808	4,585,919
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	2,453	2,453	0	1,695	1,695	0	758	758
1	824000 Other Expenses	0	71,615	71,615	0	49,486	49,486	0	22,129	22,129
1	837000 Other Equipment	0	51,163	51,163	0	35,354	35,354	0	15,809	15,809
TOTAL UNDERGROUND STORAGE OPER EXP		0	125,231	125,231	0	86,535	86,535	0	38,696	38,696
G-DEPX	Depreciation Expense-Underground Storage	0	80,191	80,191	0	55,412	55,412	0	24,779	24,779
G-AMTX	Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX	Taxes Other Than FIT	0	26,975	26,975	0	18,640	18,640	0	8,335	8,335

RESULTS OF OPERATIONS	Report ID:
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For Month Ended December 31, 2018	
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	107,166	107,166	0	74,052	74,052	0	33,114	33,114
	TOTAL UNDERGROUND STORAGE EXPENSES	0	232,397	232,397	0	160,587	160,587	0	71,810	71,810

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For Month Ended December 31, 2018	
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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	39,583	170,277	209,860	30,789	118,693	149,482	8,794	51,584	60,378
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	137,713	120,125	257,838	89,604	83,734	173,338	48,109	36,391	84,500
3	875000 Measuring & Reg Sta Exp-General	13,530	0	13,530	10,111	0	10,111	3,419	0	3,419
3	876000 Measuring & Reg Sta Exp-Industrial	(1,957)	0	(1,957)	(1,836)	0	(1,836)	(121)	0	(121)
3	877000 Measuring & Reg Sta Exp-City Gate	7,627	0	7,627	7,125	0	7,125	502	0	502
3	878000 Meter & House Regulator Expenses	807	0	807	0	0	0	807	0	807
3	879000 Customer Installation Expenses	167,528	7,868	175,396	109,497	5,484	114,981	58,031	2,384	60,415
3	880000 Other Expenses	241,549	90,019	331,568	192,131	62,749	254,880	49,418	27,270	76,688
3	881000 Rents	0	157	157	0	109	109	0	48	48
	MAINTENANCE									
3	885000 Supervision & Engineering	8,086	174	8,260	3,434	121	3,555	4,652	53	4,705
3	887000 Mains	36,061	6	36,067	22,830	4	22,834	13,231	2	13,233
3	889000 Measuring & Reg Sta Exp-General	16,932	2,148	19,080	8,882	1,497	10,379	8,050	651	8,701
3	890000 Measuring & Reg Sta Exp-Industrial	(2,931)	8,714	5,783	(2,639)	6,074	3,435	(292)	2,640	2,348
3	891000 Measuring & Reg Sta Exp-City Gate	3,904	1,325	5,229	2,697	924	3,621	1,207	401	1,608
3	892000 Services	102,889	0	102,889	91,396	0	91,396	11,493	0	11,493
3	893000 Meters & House Regulators	108,323	34,429	142,752	49,163	23,999	73,162	59,160	10,430	69,590
3	894000 Other Equipment	(65)	16,489	16,424	(65)	11,494	11,429	0	4,995	4,995
	TOTAL DISTRIBUTION OPERATING EXP	879,579	451,731	1,331,310	613,119	314,882	928,001	266,460	136,849	403,309
G-DEPX	Depreciation Expense-Distribution	1,507,008	5,016	1,512,024	1,013,268	3,407	1,016,675	493,740	1,609	495,349
G-OTX	Taxes Other Than FIT	1,726,303	0	1,726,303	1,597,789	0	1,597,789	128,514	0	128,514
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,233,311	5,016	3,238,327	2,611,057	3,407	2,614,464	622,254	1,609	623,863
	TOTAL DISTRIBUTION EXPENSES	4,112,890	456,747	4,569,637	3,224,176	318,289	3,542,465	888,714	138,458	1,027,172

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For Month Ended December 31, 2018	
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	11,958	11,958	0	7,928	7,928	0	4,030	4,030
2	902000	Meter Reading Expenses	160,035	5,315	165,350	152,211	3,524	155,735	7,824	1,791	9,615
2	903XXX	Customer Records & Collection Expenses	131,773	444,657	576,430	90,405	294,812	385,217	41,368	149,845	191,213
2	904000	Uncollectible Accounts	0	0	0	0	0	0	0	0	0
2	905000	Misc Customer Accounts	0	9,955	9,955	0	6,600	6,600	0	3,355	3,355
TOTAL CUSTOMER ACCOUNTS EXPENSES			291,808	471,885	763,693	242,616	312,864	555,480	49,192	159,021	208,213
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,480,134	17,148	1,497,282	1,263,722	11,369	1,275,091	216,412	5,779	222,191
2	909000	Advertising	7,426	94,034	101,460	7,426	62,345	69,771	0	31,689	31,689
2	910000	Misc Customer Service & Info Exp	0	83,145	83,145	0	55,126	55,126	0	28,019	28,019
TOTAL CUSTOMER SERVICE & INFO EXP			1,487,560	194,327	1,681,887	1,271,148	128,840	1,399,988	216,412	65,487	281,899
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	16,467	542,451	558,918	11,781	392,040	403,821	4,686	150,411	155,097
4	921000	Office Supplies & Expenses	12	139,092	139,104	12	100,525	100,537	0	38,567	38,567
4	922000	Admin. Expenses Transferred - Credit	0	(1,693)	(1,693)	0	(1,224)	(1,224)	0	(469)	(469)
4	923000	Outside Services Employed	12,821	278,947	291,768	12,557	201,601	214,158	264	77,346	77,610
4	924000	Property Insurance Premium	0	27,048	27,048	0	19,548	19,548	0	7,500	7,500
4	925XXX	Injuries and Damages	(262)	79,469	79,207	(184)	57,434	57,250	(78)	22,035	21,957
4	926XXX	Employee Pensions and Benefits	0	42,603	42,603	0	30,790	30,790	0	11,813	11,813
4	928000	Regulatory Commission Expenses	73,699	33,890	107,589	54,779	24,493	79,272	18,920	9,397	28,317
4	930000	Miscellaneous General Expenses	1,982	105,282	107,264	1,648	76,089	77,737	334	29,193	29,527
4	931000	Rents	0	4,755	4,755	0	3,437	3,437	0	1,318	1,318
4	935000	Maintenance of General Plant	29,461	293,098	322,559	21,989	211,828	233,817	7,472	81,270	88,742
TOTAL ADMIN & GEN OPERATING EXP			134,180	1,544,942	1,679,122	102,582	1,116,561	1,219,143	31,598	428,381	459,979
G-DEPX	Depreciation Expense-General Plant		110,321	422,067	532,388	101,852	305,036	406,888	8,469	117,031	125,500
G-AMTX	Amortization Expense - General Plant - 303000		3,317	13,258	16,575	2,072	9,582	11,654	1,245	3,676	4,921
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		55,689	453,838	509,527	55,543	327,998	383,541	146	125,840	125,986
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	(365,895)	0	(365,895)	(365,895)	0	(365,895)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	4,833	3,571	8,404	4,761	2,496	7,257	72	1,075	1,147
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	775	0	775	775	0	775	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	(45,346)	0	(45,346)	(30,950)	0	(30,950)	(14,396)	0	(14,396)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(133,172)	0	(133,172)	(133,172)	0	(133,172)	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			40,946	892,734	933,680	(81,375)	645,112	563,737	122,321	247,622	369,943
TOTAL ADMIN & GENERAL EXPENSES			175,126	2,437,676	2,612,802	21,207	1,761,673	1,782,880	153,919	676,003	829,922
TOTAL EXPENSES BEFORE FIT			20,658,046	3,938,276	24,596,322	14,810,698	2,780,689	17,591,387	5,847,348	1,157,587	7,004,935
NET OPERATING INCOME (LOSS) BEFORE FIT					12,275,179			7,502,146			4,773,033

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	FEDERAL INCOME TAX			1,887,927			1,208,620			679,307
G-FIT	DEFERRED FEDERAL INCOME TAX			40,533			(235,532)			276,065
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,672)			(1,236)			(436)
	GAS NET OPERATING INCOME (LOSS)			10,348,391			6,530,294			3,818,097

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.100%		30.900%			
G-ALL 2	Number of Customers		100.000%		66.301%		33.699%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.706%		30.294%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.272%		27.728%			
G-ALL 10	Actual Annual Throughput		100.000%		67.773%		32.227%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended December 31, 2018	
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	0	29,801	29,801	0	21,538	21,538	0	8,263	8,263
4	495028	Deferred Exchange Reservation	375,000	0	375,000	254,700	0	254,700	120,300	0	120,300
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	902,759	0	902,759	201,364	0	201,364	701,395	0	701,395
4	495329	Amortization Res Decoupling Deferral	606,139	0	606,139	529,471	0	529,471	76,668	0	76,668
4	495338	Non-Res Decoupling Deferred Rev	(69,548)	0	(69,548)	(69,567)	0	(69,567)	19	0	19
4	495339	Amortization Non-Res Decoupling	(18,766)	0	(18,766)	(51,062)	0	(51,062)	32,296	0	32,296
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	1,795,584	29,801	1,825,385	864,906	21,538	886,444	930,678	8,263	938,941

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended December 31, 2018	
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	15,034,632	0	15,034,632	10,207,928	0	10,207,928	4,826,704	0	4,826,704
1	804001	Pipeline Demand Costs	2,130,670	0	2,130,670	1,472,293	0	1,472,293	658,377	0	658,377
1	804002	Transport Variable Charges	494,418	0	494,418	341,643	0	341,643	152,775	0	152,775
6	804010	Gas Costs - Fixed Hedge	7,550	0	7,550	5,128	0	5,128	2,422	0	2,422
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	20,870	0	20,870	14,175	0	14,175	6,695	0	6,695
6	804018	Merchandise Processing Fee	9,119	0	9,119	6,194	0	6,194	2,925	0	2,925
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	(1,191,699)	0	(1,191,699)	(809,402)	0	(809,402)	(382,297)	0	(382,297)
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	921,469	0	921,469	625,862	0	625,862	295,607	0	295,607
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,122,473)	0	(4,122,473)	(2,712,806)	0	(2,712,806)	(1,409,667)	0	(1,409,667)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,807,400	0	1,807,400	1,253,943	0	1,253,943	553,457	0	553,457
		TOTAL PURCHASED GAS COSTS	15,111,956	0	15,111,956	10,404,958	0	10,404,958	4,706,998	0	4,706,998

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.920%	32.080%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended December 31, 2018	
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	27,112	17,148	44,260	23,379	11,369	34,748	3,733	5,779	9,512
99	908600	Public Purpose Tariff Rider Expense Offset	1,337,779	0	1,337,779	1,137,553	0	1,137,553	200,226	0	200,226
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	115,243	0	115,243	102,790	0	102,790	12,453	0	12,453
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,480,134	17,148	1,497,282	1,263,722	11,369	1,275,091	216,412	5,779	222,191

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.301%	33.699%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.77%	52.77%
2	Cost of Debt		5.514%	5.480%
	Total Cost of Debt		2.910%	2.892%
	Total Weighted Cost		2.910%	2.892%
G-APL	Net Rate Base	570,693,539	400,715,800	169,977,739
	Interest Deduction for FIT Calculation	16,576,586	11,660,830	4,915,756
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended December 31, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	36,871,501	25,093,533	11,777,968
G-OPS	Operating & Maintenance Expense	20,317,149	14,339,134	5,978,015
G-OPS	Book Deprec/Amort and Reg Amortizations	2,525,895	1,635,824	890,071
G-OTX	Taxes Other than FIT	1,753,278	1,616,429	136,849
	Net Operating Income Before FIT	12,275,179	7,502,146	4,773,033
G-INT	Less: Interest Expense	1,381,382	971,736	409,646
G-SCM	Schedule M Adjustments	(1,903,669)	(775,075)	(1,128,594)
	Taxable Net Operating Income	8,990,128	5,755,335	3,234,793
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,887,927	1,208,620	679,307
G-DTE	Deferred FIT	40,533	(235,532)	276,065
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	1,926,788	971,852	954,936
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended December 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,676,334	974,369	2,650,703	1,172,734	701,434	1,874,168	503,600	272,935	776,535
12	997001	Contributions In Aid of Construction	0	448,682	448,682	0	313,566	313,566	0	135,116	135,116
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	40,561	40,561	0	29,314	29,314	0	11,247	11,247
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(2,330,555)	0	(2,330,555)	(1,458,863)	0	(1,458,863)	(871,692)	0	(871,692)
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	17,188	17,188	0	12,012	12,012	0	5,176	5,176
4	997020	FAS87 Current Pension Accrual	0	219,205	219,205	0	158,424	158,424	0	60,781	60,781
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(1,420,584)	0	(1,420,584)	(610,206)	0	(610,206)	(810,378)	0	(810,378)
12	997032	Interest Rate Swaps	0	47,878	47,878	0	33,460	33,460	0	14,418	14,418
4	997033	DSM Tariff Rider	33,564	2,410	35,974	83,144	1,742	84,886	(49,580)	668	(48,912)
12	997048	AFUDC	0	2,341,284	2,341,284	0	1,636,230	1,636,230	0	705,054	705,054
11	997049	Tax Depreciation	0	(2,141,895)	(2,141,895)	0	(1,491,016)	(1,491,016)	0	(650,879)	(650,879)
1	997055	Deferred Gas Exchange	0	(374,990)	(374,990)	0	(259,118)	(259,118)	0	(115,872)	(115,872)
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	69,188	0	69,188	56,735	0	56,735	12,453	0	12,453
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	943,999	943,999	0	657,137	657,137	0	286,862	286,862
4	997081	Deferred Compensation	0	31,004	31,004	0	22,407	22,407	0	8,597	8,597
4	997082	Meal Disallowances	0	15,971	15,971	0	11,543	11,543	0	4,428	4,428
4	997083	Paid Time Off	0	41,565	41,565	0	30,040	30,040	0	11,525	11,525
2	997084	Customer Uncollectibles	0	(46,286)	(46,286)	0	(30,688)	(30,688)	0	(15,598)	(15,598)
99	997098	Provision for Rate Refund	289,000	0	289,000	289,000	0	289,000	0	0	0
12	997101	Repairs 481 (a)	0	(1,506,160)	(1,506,160)	0	(1,052,595)	(1,052,595)	0	(453,565)	(453,565)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(197,052)	0	(197,052)	(197,052)	0	(197,052)	0	0	0
99	997107	MDM System	(132,397)	0	(132,397)	(132,397)	0	(132,397)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	3,305	0	3,305	3,305	0	3,305	0	0	0
99	997109	Tax Reform Amortization	(248,584)	0	(248,584)	(248,584)	0	(248,584)	0	0	0
99	997110	FISERVE	(45,346)	0	(45,346)	(30,950)	0	(30,950)	(14,396)	0	(14,396)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(172,277)	(172,277)	0	(74,235)	(74,235)
12	997112	AFUDC Equity Tax Flow Through	0	(513,783)	(513,783)	0	(359,062)	(359,062)	0	(154,721)	(154,721)
12	997113	AFUDC Equity CWIP	0	(233,265)	(233,265)	0	(163,020)	(163,020)	0	(70,245)	(70,245)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,425)	(16,425)	0	(7,078)	(7,078)
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			(1,683,053)	37,722	(1,903,669)	(838,183)	63,108	(775,075)	(1,103,208)	(25,386)	(1,128,594)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.301%	33.699%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.920%	32.080%
G-ALL	11	Book Depreciation	100.000%	69.612%	30.388%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.886%	30.114%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended December 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	(737,669)	(515,527)	(222,142)
99	410100	Deferred Federal Income Tax Exp	798,250	295,766	502,484
		SUBTOTAL	60,581	(219,761)	280,342
12	411100	Deferred Federal Income Tax Expense - Allocated	(5,519)	(3,857)	(1,662)
99	411100	Deferred Federal Income Tax Exp	(14,529)	(11,914)	(2,615)
		SUBTOTAL	(20,048)	(15,771)	(4,277)
		Total Deferred Federal Income Tax Expense	40,533	(235,532)	276,065

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.886%	30.114%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended December 31, 2018	
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	26,975	26,975	0	18,640	18,640	0	8,335	8,335
		TOTAL UNDERGROUND STORAGE TAX	0	26,975	26,975	0	18,640	18,640	0	8,335	8,335
		DISTRIBUTION									
99	408110	State Excise Tax	681,453	0	681,453	681,453	0	681,453	0	0	0
99	408120	Municipal Occupation & License Tax	766,104	0	766,104	626,458	0	626,458	139,646	0	139,646
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	275,651	0	275,651	289,878	0	289,878	(14,227)	0	(14,227)
99	409100	State Income Tax	3,095	0	3,095	0	0	0	3,095	0	3,095
		TOTAL DISTRIBUTION TAX	1,726,303	0	1,726,303	1,597,789	0	1,597,789	128,514	0	128,514
		TOTAL TAXES OTHER THAN FIT	1,726,303	26,975	1,753,278	1,597,789	18,640	1,616,429	128,514	8,335	136,849

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 Month Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,397,043	4,199,242	1,022,594	1,732,391	2,754,985	779,605	664,652	1,444,257
4	3031XX	Misc Intangible IT Plant (3031XX)	3,404,384	46,911,474	50,315,858	3,395,016	33,903,861	37,298,877	9,368	13,007,613	13,016,981
TOTAL INTANGIBLE PLANT			5,206,583	49,308,517	54,515,100	4,417,610	35,636,252	40,053,862	788,973	13,672,265	14,461,238
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	2,695,117	2,695,117	0	1,862,326	1,862,326	0	832,791	832,791
1	352XXX	Wells	0	19,395,906	19,395,906	0	13,402,571	13,402,571	0	5,993,335	5,993,335
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	12,818,632	12,818,632	0	8,857,675	8,857,675	0	3,960,957	3,960,957
1	355000	Measuring & Regulating Equipment	0	1,489,387	1,489,387	0	1,029,166	1,029,166	0	460,221	460,221
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,765,450	2,765,450	0	1,910,926	1,910,926	0	854,524	854,524
TOTAL UNDERGROUND STORAGE PLANT			0	41,892,175	41,892,175	0	28,973,272	28,973,272	0	12,918,903	12,918,903
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	1,228,611	0	1,228,611	804,166	0	804,166	424,445	0	424,445
6	376000	Mains	362,620,966	2,518,937	365,139,903	239,739,795	1,710,862	241,450,657	122,881,171	808,075	123,689,246
6	378000	Measuring & Reg Station Equip-General	6,409,355	0	6,409,355	4,002,587	0	4,002,587	2,406,768	0	2,406,768
6	379000	Measuring & Reg Station Equip-City Gate	6,363,324	0	6,363,324	1,887,034	0	1,887,034	4,476,290	0	4,476,290
6	380000	Services	259,047,559	0	259,047,559	179,090,201	0	179,090,201	79,957,358	0	79,957,358
6	381XXX	Meters	82,950,339	0	82,950,339	56,114,456	0	56,114,456	26,835,883	0	26,835,883
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	3,653,251	0	3,653,251	2,724,031	0	2,724,031	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			722,783,303	2,518,937	725,302,240	484,739,318	1,710,862	486,450,180	238,043,985	808,075	238,852,060
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,060,420	2,190,096	5,250,516	2,962,984	1,582,826	4,545,810	97,436	607,270	704,706
4	390XXX	Structures & Improvements	22,602,677	25,096,609	47,699,286	20,917,300	18,137,821	39,055,121	1,685,377	6,958,788	8,644,165
4	391XXX	Office Furniture & Equipment	1,936,066	15,463,052	17,399,118	1,918,009	11,175,457	13,093,466	18,057	4,287,595	4,305,652
4	392XXX	Transportation Equipment	12,776,898	3,936,406	16,713,304	9,995,027	2,844,919	12,839,946	2,781,871	1,091,487	3,873,358
4	393000	Stores Equipment	205,934	984,023	1,189,957	160,127	711,173	871,300	45,807	272,850	318,657
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,428,927	8,800,746	1,855,602	4,646,314	6,501,916	516,217	1,782,613	2,298,830

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended December 31, 2018
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	28,760	464,959	493,719	28,760	336,035	364,795	0	128,924	128,924
4	396XXX	Power Operated Equipment	3,392,676	1,063,899	4,456,575	2,456,517	768,901	3,225,418	936,159	294,998	1,231,157
4	397XXX	Communications Equipment	3,446,524	14,492,884	17,939,408	2,130,100	10,474,297	12,604,397	1,316,424	4,018,587	5,335,011
4	398000	Miscellaneous Equipment	1,911	99,435	101,346	0	71,864	71,864	1,911	27,571	29,482
		TOTAL GENERAL PLANT	49,823,685	70,220,290	120,043,975	42,424,426	50,749,607	93,174,033	7,399,259	19,470,683	26,869,942
		TOTAL PLANT IN SERVICE	777,813,571	163,939,919	941,753,490	531,581,354	117,069,993	648,651,347	246,232,217	46,869,926	293,102,143
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,406,041)	(16,406,041)	0	(11,336,574)	(11,336,574)	0	(5,069,467)	(5,069,467)
G-ADEP		Distribution Plant	(226,137,684)	(1,790,574)	(227,928,258)	(147,636,879)	(1,216,158)	(148,853,037)	(78,500,805)	(574,416)	(79,075,221)
G-ADEP		General Plant	(12,071,607)	(21,422,148)	(33,493,755)	(8,602,117)	(15,482,214)	(24,084,331)	(3,469,490)	(5,939,934)	(9,409,424)
		TOTAL ACCUMULATED DEPRECIATION	(238,209,291)	(39,618,763)	(277,828,054)	(156,238,996)	(28,034,946)	(184,273,942)	(81,970,295)	(11,583,817)	(93,554,112)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(315,825)	(661,625)	(977,450)	(215,117)	(478,169)	(693,286)	(100,708)	(183,456)	(284,164)
G-AAMT		Misc IT Intangible Plant - 3031XX	(171,618)	(13,870,005)	(14,041,623)	(165,247)	(10,024,130)	(10,189,377)	(6,371)	(3,845,875)	(3,852,246)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(487,443)	(14,531,630)	(15,019,073)	(380,364)	(10,502,299)	(10,882,663)	(107,079)	(4,029,331)	(4,136,410)
		TOTAL ACCUMULATED DEPR/AMORT	(238,696,734)	(54,150,393)	(292,847,127)	(156,619,360)	(38,537,245)	(195,156,605)	(82,077,374)	(15,613,148)	(97,690,522)
		NET GAS UTILITY PLANT before DFIT	539,116,837	109,789,526	648,906,363	374,961,994	78,532,748	453,494,742	164,154,843	31,256,778	195,411,621
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,063,519)	(110,063,519)	0	(76,918,991)	(76,918,991)	0	(33,144,528)	(33,144,528)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,637,724)	(18,637,724)	0	(13,465,793)	(13,465,793)	0	(5,171,931)	(5,171,931)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(109,294)	(109,294)	0	(78,989)	(78,989)	0	(30,305)	(30,305)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(52,193)	(52,193)	0	(37,721)	(37,721)	0	(14,472)	(14,472)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(389,513)	(389,513)	0	(272,215)	(272,215)	0	(117,298)	(117,298)
		TOTAL ACCUMULATED DFIT	0	(129,252,243)	(129,252,243)	0	(90,773,709)	(90,773,709)	0	(38,478,534)	(38,478,534)
		NET GAS UTILITY PLANT	539,116,837	(19,462,717)	519,654,120	374,961,994	(12,240,961)	362,721,033	164,154,843	(7,221,756)	156,933,087

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%	67.920%	32.080%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.886%	30.114%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended December 31, 2018	
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	539,116,837	(19,462,717)	519,654,120	374,961,994	(12,240,961)	362,721,033	164,154,843	(7,221,756)	156,933,087
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	92,283	25,779	118,062	84,637	18,621	103,258	7,646	7,158	14,804
4	182318 Accumulated Amortization - AFUDC	(2,417)	(1,786)	(4,203)	(2,381)	(1,290)	(3,671)	(36)	(496)	(532)
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	9,916,635	9,916,635	0	6,852,395	6,852,395	0	3,064,240	3,064,240
4	252000 Customer Advances	(3,031)	0	(3,031)	0	0	0	(3,031)	0	(3,031)
99	235199 Customer Deposits	(559,709)	0	(559,709)	(559,709)	0	(559,709)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	9,588,919	0	9,588,919	9,588,919	0	9,588,919	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,013,673)	0	(2,013,673)	(2,013,673)	0	(2,013,673)	0	0	0
C-WKC	Working Capital	28,265,355	0	28,265,355	20,067,083	0	20,067,083	8,198,272	0	8,198,272
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,367,727	15,671,692	51,039,419	27,164,876	10,829,891	37,994,767	8,202,851	4,841,801	13,044,652
	NET RATE BASE	574,484,564	(3,791,025)	570,693,539	402,126,870	(1,411,070)	400,715,800	172,357,694	(2,379,955)	169,977,739

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended December 31, 2018	
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)	692,332	692,332										
	Hydro (ED-AN)	1,020,841	1,020,841										
	Other (ED-AN)	818,957	818,957										
Total Electric Production		2,532,130	2,532,130										
Electric Transmission													
	ED-AN	1,092,580	1,092,580										
Total Electric Transmission		1,092,580	1,092,580										
Electric Distribution													
	ED-AN	5,036	5,036										
	ED-ID	1,507,927	1,507,927										
	ED-WA	2,778,560	2,778,560										
Total Electric Distribution		4,291,523	4,291,523										
Gas Underground Storage													
1	GD-AN	80,191		80,191		80,191	80,191		55,412	55,412		24,779	24,779
	GD-OR	13,110			13,110								
Total Gas Underground Storage		93,301		80,191	13,110		80,191	80,191		55,412	55,412		24,779
Gas Distribution													
6	GD-AN	5,016		5,016		5,016	5,016		3,407	3,407		1,609	1,609
	GD-ID	493,740		493,740		493,740	493,740				493,740		493,740
	GD-WA	1,013,268		1,013,268		1,013,268	1,013,268	1,013,268		1,013,268			
	GD-OR	660,893			660,893								
Total Gas Distribution		2,172,917		1,512,024	660,893		1,507,008	5,016	1,512,024		1,013,268	3,407	1,016,675
General Plant													
	ED-AN	188,078	188,078										
	ED-ID	21,333	21,333										
	ED-WA	38,082	38,082										
7,4	CD-AA	1,842,328	1,292,117	378,580	171,631		378,580	378,580		273,607	273,607		104,973
9,4	CD-AN	87,924	68,330	19,594			19,594	19,594		14,161	14,161		5,433
9	CD-ID	28,468	22,124	6,344		6,344	6,344	6,344				6,344	6,344
9	CD-WA	108,538	84,350	24,188		24,188	24,188	24,188		24,188			
8,4	GD-AA	31,093		21,318	9,775		21,318	21,318		15,407	15,407		5,911
4	GD-AN	2,575		2,575			2,575	2,575		1,861	1,861		714
	GD-ID	2,125		2,125		2,125	2,125	2,125				2,125	2,125
	GD-WA	77,664		77,664		77,664	77,664	77,664		77,664			
	GD-OR	15,321			15,321								
Total General Plant		2,443,529	1,714,414	532,388	196,727		110,321	422,067	532,388		101,852	305,036	406,888
Total Depreciation Expense		12,625,980	9,630,647	2,124,603	870,730		1,617,329	507,274	2,124,603		1,115,120	363,855	1,478,975

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.920%	32.080%

RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
GAS-NORTH AMORTIZATION EXPENSE	
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

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	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	19,647	19,647												
Total Production/Transmission		96,180	96,180												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	63,636	44,631	13,077	5,928		13,077	13,077		9,451	9,451		3,626	3,626	
9,4	CD-AN	811	630	181			181	181		131	131		50	50	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		68,436	45,261	16,575	6,600		3,317	13,258	16,575	2,072	9,582	11,654	1,245	3,676	4,921
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,167,248	1,519,999	445,348	201,901		445,348	445,348		321,862	321,862		123,486	123,486	
9,4	CD-AN	3,338	2,594	744			744	744		538	538		206	206	
9,4	CD-ID	656	510	146			146	146				146		146	
9,4	CD-WA	249,238	193,695	55,543			55,543	55,543	55,543		55,543			0	
	ED-AN	196,277	196,277												
	ED-ID	0	0												
	ED-WA	38,389	38,389												
8,4	GD-AA	11,298		7,746	3,552		7,746	7,746		5,598	5,598		2,148	2,148	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,666,444	1,951,464	509,527	205,453		55,689	453,838	509,527	55,543	327,998	383,541	146	125,840	125,986
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		2,837,565	2,099,410	526,102	212,053		59,006	467,096	526,102	57,615	337,580	395,195	1,391	129,516	130,907

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 System Contract Demand	69.100%	30.900%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Rat	72.272%	27.728%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(305,278,133)	(305,278,133)											
	Hydro (ED-AN)	(135,346,038)	(135,346,038)											
	Other (ED-AN)	(127,941,673)	(127,941,673)											
Total Electric Production		(568,565,844)	(568,565,844)											
Electric Transmission														
	ED-AN	(218,314,862)	(218,314,862)											
Total Electric Transmission		(218,314,862)	(218,314,862)											
Electric Distribution														
	ED-AN	(179,354)	(179,354)											
	ED-ID	(217,230,994)	(217,230,994)											
	ED-WA	(348,133,897)	(348,133,897)											
Total Electric Distribution		(565,544,245)	(565,544,245)											
Gas Underground Storage														
1	GD-AN	(16,406,041)	(16,406,041)		(16,406,041)	(16,406,041)		(11,336,574)	(11,336,574)		(5,069,467)	(5,069,467)		
	GD-OR	(1,157,479)		(1,157,479)										
Total Gas Underground Storage		(17,563,520)	(16,406,041)	(1,157,479)	(16,406,041)	(16,406,041)		(11,336,574)	(11,336,574)		(5,069,467)	(5,069,467)		
Gas Distribution														
6	GD-AN	(1,790,574)	(1,790,574)		(1,790,574)	(1,790,574)		(1,216,158)	(1,216,158)		(574,416)	(574,416)		
	GD-ID	(78,500,805)	(78,500,805)		(78,500,805)	(78,500,805)				(78,500,805)			(78,500,805)	
	GD-WA	(147,636,879)	(147,636,879)		(147,636,879)	(147,636,879)	(147,636,879)		(147,636,879)					
	GD-OR	(111,660,355)		(111,660,355)										
Total Gas Distribution		(339,588,613)	(227,928,258)	(111,660,355)	(226,137,684)	(1,790,574)	(227,928,258)	(147,636,879)	(1,216,158)	(148,853,037)	(78,500,805)	(574,416)	(79,075,221)	
General Plant														
	ED-AN	(48,189,702)	(48,189,702)											
	ED-ID	(10,857,594)	(10,857,594)											
	ED-WA	(21,191,538)	(21,191,538)											
7,4	CD-AA	(66,757,393)	(46,820,297)	(13,717,977)	(13,717,977)	(13,717,977)		(9,914,256)	(9,914,256)		(3,803,721)	(3,803,721)		
9,4	CD-AN	(13,515,419)	(10,503,508)	(3,011,911)	(3,011,911)	(3,011,911)		(2,176,768)	(2,176,768)		(835,143)	(835,143)		
9	CD-ID	(6,215,601)	(4,830,454)	(1,385,147)	(1,385,147)	(1,385,147)				(1,385,147)			(1,385,147)	
9	CD-WA	(4,684,181)	(3,640,311)	(1,043,870)	(1,043,870)	(1,043,870)	(1,043,870)		(1,043,870)					
8,4	GD-AA	(2,353,963)	(1,613,924)	(740,039)	(1,613,924)	(1,613,924)		(1,166,415)	(1,166,415)		(447,509)	(447,509)		
4	GD-AN	(3,078,336)	(3,078,336)		(3,078,336)	(3,078,336)		(2,224,775)	(2,224,775)		(853,561)	(853,561)		
	GD-ID	(2,084,343)	(2,084,343)		(2,084,343)	(2,084,343)				(2,084,343)			(2,084,343)	
	GD-WA	(7,558,247)	(7,558,247)		(7,558,247)	(7,558,247)	(7,558,247)		(7,558,247)					
	GD-OR	(4,725,598)		(4,725,598)										
Total General Plant		(191,211,915)	(146,033,404)	(33,493,755)	(11,684,756)	(12,071,607)	(21,422,148)	(33,493,755)	(8,602,117)	(15,482,214)	(24,084,331)	(3,469,490)	(5,939,934)	(9,409,424)
Total Accumulated Depreciation		(1,900,788,999)	(1,498,458,355)	(277,828,054)	(124,502,590)	(238,209,291)	(39,618,763)	(277,828,054)	(156,238,996)	(28,034,946)	(184,273,942)	(81,970,295)	(11,583,817)	(93,554,112)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 2/1/2019 3:11 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.920%	32.080%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended December 31, 2018	
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	(11,939,888)	(11,939,888)											
Misc Intangible Plt (303000)	ED-AN	(1,839,000)	(1,839,000)											
Total Production/Transmission		(13,778,888)	(13,778,888)											
Distribution														
Franchises (302000)	ED-WA	(216,688)	(216,688)											
Misc Intangible Plt (303000)	ED-WA	(42,429)	(42,429)											
Total Distribution		(259,117)	(259,117)											
General Plant - 303000														
7,4	CD-AA	(3,104,687)	(2,177,472)	(637,982)	(289,233)		(637,982)	(637,982)		(461,082)	(461,082)		(176,900)	(176,900)
9,4	CD-AN	(106,093)	(82,450)	(23,643)			(23,643)	(23,643)		(17,087)	(17,087)		(6,556)	(6,556)
	GD-ID	(100,708)		(100,708)			(100,708)	(100,708)				(100,708)		(100,708)
	GD-WA	(215,117)		(215,117)			(215,117)	(215,117)	(215,117)		(215,117)			
	GD-OR	(96,418)			(96,418)									
Total General Plant - 303000		(3,623,023)	(2,259,922)	(977,450)	(385,651)	(315,825)	(661,625)	(977,450)	(215,117)	(478,169)	(693,286)	(100,708)	(183,456)	(284,164)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(65,786,142)	(46,139,111)	(13,518,393)	(6,128,638)		(13,518,393)	(13,518,393)		(9,770,013)	(9,770,013)		(3,748,380)	(3,748,380)
9,4	CD-AN	(17,689)	(13,747)	(3,942)			(3,942)	(3,942)		(2,849)	(2,849)		(1,093)	(1,093)
9	CD-ID	(28,588)	(22,217)	(6,371)			(6,371)	(6,371)				(6,371)		(6,371)
9	CD-WA	(741,518)	(576,271)	(165,247)			(165,247)	(165,247)	(165,247)		(165,247)		0	0
	ED-AN	(3,925,833)	(3,925,833)											
	ED-ID	0	0											
	ED-WA	(2,072,987)	(2,072,987)											
8,4	GD-AA	(507,088)		(347,670)	(159,418)		(347,670)	(347,670)		(251,268)	(251,268)		(96,402)	(96,402)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(73,079,845)	(52,750,166)	(14,041,623)	(6,288,056)	(171,618)	(13,870,005)	(14,041,623)	(165,247)	(10,024,130)	(10,189,377)	(6,371)	(3,845,875)	(3,852,246)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0		0			
4	ED-AN	(142,955)	(142,955)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(142,955)	(142,955)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(90,883,828)	(69,191,048)	(15,019,073)	(6,673,707)	(487,443)	(14,531,630)	(15,019,073)	(380,364)	(10,502,299)	(10,882,663)	(107,079)	(4,029,331)	(4,136,410)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.100%	30.900%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	72.272%	27.728%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%				

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended December 31, 2018 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	
9		CD-WA / ID / AN	2,019,601	712,828	339,789	516,916	1,569,533	204,405	97,436	148,227	450,068	0	0	
		TOTAL ACCOUNT	16,061,974	826,445	702,068	7,508,711	9,037,224	2,962,983	97,436	2,190,095	5,250,514	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,241,649	1,106,086	2,481,812	4,653,751	8,241,649	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,307,122	0	0	0	0	19,307,122	0	0	19,307,122	0	0	
99		GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	110,597,624	0	0	77,567,643	77,567,643	0	0	22,726,706	22,726,706	0	10,303,275	
9		CD-WA / ID / AN	25,422,741	5,615,211	5,877,455	8,264,617	19,757,283	1,610,178	1,685,377	2,369,903	5,665,458	0	0	
		TOTAL ACCOUNT	167,315,554	6,721,297	8,359,267	90,486,011	105,566,575	20,917,300	1,685,377	25,096,609	47,699,286	3,746,418	10,303,275	14,049,693
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,726,845	603,305	0	2,123,540	2,726,845	0	0	0	0	0	0	
99		GD-WA / ID / AN	830,814	0	0	0	0	830,814	0	0	830,814	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	
7		CD-AA	73,875,519	0	0	51,812,596	51,812,596	0	0	15,180,680	15,180,680	0	6,882,243	
9		CD-WA / ID / AN	5,130,346	3,791,399	62,971	132,678	3,987,048	1,087,195	18,057	38,046	1,143,298	0	0	
		TOTAL ACCOUNT	82,919,882	4,394,704	62,971	54,068,814	58,526,489	1,918,009	18,057	15,463,052	17,399,118	0	6,994,275	6,994,275
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	46,305,746	22,154,510	9,314,859	14,836,377	46,305,746	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,741,360	0	0	0	0	9,425,038	2,561,078	1,755,244	13,741,360	0	0	
99		GD-OR / AS	3,895,418	0	0	0	0	0	0	0	0	3,895,418	0	
8		GD-AA	46,950	0	0	0	0	0	0	32,190	32,190	0	14,760	
7		CD-AA	7,312,856	0	0	5,128,871	5,128,871	0	0	1,502,719	1,502,719	0	681,266	
9		CD-WA / ID / AN	6,448,440	1,987,736	769,973	2,253,696	5,011,405	569,989	220,792	646,254	1,437,035	0	0	
		TOTAL ACCOUNT	77,750,770	24,142,246	10,084,832	22,218,944	56,446,022	9,995,027	2,781,870	3,936,407	16,713,304	3,895,418	696,026	4,591,444

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,944,116	250,971	159,744	3,431,605	3,842,320	71,967	45,807	984,022	1,101,796	0
		TOTAL ACCOUNT	5,456,168	261,432	174,107	3,806,031	4,241,570	160,127	45,807	984,022	1,189,956	24,642
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,446,446	768,586	233,715	4,444,145	5,446,446	0	0	0	0	0
99		GD-WA / ID / AN	2,533,522	0	0	0	0	1,852,133	299,658	381,731	2,533,522	0
99		GD-OR / AS	870,875	0	0	0	0	0	0	0	870,875	0
8		GD-AA	4,752,376	0	0	0	0	0	0	3,258,324	3,258,324	0
7		CD-AA	13,371,856	0	0	9,378,351	9,378,351	0	0	2,747,783	2,747,783	0
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0
		TOTAL ACCOUNT	28,146,792	780,684	988,926	13,965,787	15,735,397	1,855,602	516,217	6,428,927	8,800,746	870,875
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,500,171	336,217	15,617	1,148,337	1,500,171	0	0	0	0	0
99		GD-WA / ID / AN	122,179	0	0	0	0	28,760	0	93,419	122,179	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0
		TOTAL ACCOUNT	3,094,262	336,217	15,617	2,039,004	2,390,838	28,760	0	464,959	493,719	40,917

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended December 31, 2018 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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	32,302,122	14,224,408	9,501,623	8,576,091	32,302,122	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	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	
		TOTAL ACCOUNT	38,252,602	14,476,269	9,810,163	9,416,527	33,702,959	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,873,459	12,610,012	7,105,433	46,158,014	65,873,459	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,354,836	0	0	0	0	882,271	472,565	0	1,354,836	0	0	
99		GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	
8		GD-AA	1,149,255	0	0	0	0	0	0	787,952	787,952	0	361,303	
7		CD-AA	55,216,754	0	0	38,726,270	38,726,270	0	0	11,346,491	11,346,491	0	5,143,993	
9		CD-WA / ID / AN	19,969,167	4,351,584	2,942,809	8,224,645	15,519,038	1,247,829	843,859	2,358,441	4,450,129	0	0	
		TOTAL ACCOUNT	144,774,075	16,961,596	10,048,242	93,108,929	120,118,767	2,130,100	1,316,424	14,492,884	17,939,408	1,210,604	5,505,296	6,715,900
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	483,894	0	0	339,379	339,379	0	0	99,435	99,435	0	45,080	
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	
		TOTAL ACCOUNT	646,852	0	13,509	484,550	498,059	0	1,911	99,435	101,346	2,367	45,080	47,447
		TOTAL GENERAL PLANT	564,532,772	68,900,890	40,259,702	297,217,149	406,377,741	42,424,425	7,399,259	70,220,289	120,043,973	10,683,619	27,427,439	38,111,058

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,558	0	0	8,033,654	8,033,654	0	0	2,353,797	2,353,797	0	1,067,107	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	24,698,465	319,716	0	18,686,277	19,005,993	1,022,594	779,605	2,397,043	4,199,242	426,123	1,067,107	1,493,230
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,082,004	2,309,036	0	11,772,968	14,082,004	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	686,724	0	0	0	0	0	0	470,832	470,832	0	215,892	
7		CD-AA	90,073,498	0	0	63,173,048	63,173,048	0	0	18,509,203	18,509,203	0	8,391,247	
9		CD-WA / ID / AN	242,223	0	32,668	155,575	188,243	0	9,368	44,612	53,980	0	0	
		TOTAL ACCOUNT	105,084,449	2,309,036	32,668	75,101,591	77,443,295	0	9,368	19,024,647	19,034,015	0	8,607,139	8,607,139
	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	2,275,114	0	0	1,595,651	1,595,651	0	0	467,513	467,513	0	211,950	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,275,114	0	0	1,595,651	1,595,651	0	0	467,513	467,513	0	211,950	211,950
	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	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	303120	Misc Intangible Plant--Software 12.5 YR														
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0	0
	303121	Misc Intangible Plant--AMI Software														
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,273,102	0	0	1,594,240	1,594,240	0	0	467,100	467,100	0	211,762	211,762	0	0
9		CD-WA / ID / AN	15,234,533	11,839,517	0	0	11,839,517	3,395,016	0	0	3,395,016	0	0	0	0	0
		TOTAL ACCOUNT	17,507,635	11,839,517	0	1,594,240	13,433,757	3,395,016	0	467,100	3,862,116	0	211,762	211,762	0	0
	TOTAL		280,726,375	14,468,269	32,668	188,967,324	203,468,261	4,417,610	788,973	49,308,518	54,515,101	426,123	22,316,890	22,743,013		

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended December 31, 2018	
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	(89,870,305)	(63,030,538)	(18,467,449)	(8,372,318)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(764,077)	(593,802)	(170,275)	0
7	282919 CD-AA	(531,873)	(373,029)	(109,295)	(49,549)
7	283750 CD-AA	(253,996)	(178,140)	(52,194)	(23,662)
	Total	(91,420,251)	(64,175,509)	(18,799,213)	(8,445,529)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended December 31, 2018
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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	3,613,522	3,613,522	0	0	0	0	3,613,522
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	(20)	(20)	0	0	0	0	(20)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(8)	(8)	0	0	0	0	(8)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	83,242,038	38,897,245	0	122,139,283	63,174,955	30,698,973	20,067,083	8,198,272	0
TOTAL		83,242,038	38,897,245	3,613,494	125,752,777	63,174,955	30,698,973	20,067,083	8,198,272	3,613,494

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.135%	20.549%	9.316%	31.405%	27.728%	100.000%
99	Not Allocated						