

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended September 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,153,484)	(754,230)	(399,254)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,153,484)	(754,230)	(399,254)
G-APL	Gas Net Adjusted Rate Base	512,403,384	357,404,367	154,999,017
	RATE OF RETURN	-0.225%	-0.211%	-0.258%

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 September 30, 2018 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers Percent	9-01-2018 thru 09-30-2018	247,307 100.000%	163,442 66.089%	83,865 33.911%
3	G-OPS	Direct Distribution Operating Expense Percent	9-01-2018 thru 09-30-2018	1,373,267 100.000%	950,012 69.179%	423,255 30.821%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accounts 798 - 894		5,930,382	4,118,312	1,812,070
		Direct O & M Accounts 901 - 935		11,374,484	9,551,568	1,822,916
		Total		17,304,866	13,669,880	3,634,986
		Percentage		100.000%	78.994%	21.006%
		Direct Labor				
		Amount: Accounts 798 - 894		8,201,570	5,627,722	2,573,848
		Amount: Accounts 901 - 935		3,098,919	2,575,893	523,026
		Total		11,300,489	8,203,615	3,096,874
		Percentage		100.000%	72.595%	27.405%
		Total Number of Customers		245,616	162,739	82,877
		Percentage		100.000%	66.257%	33.743%
		Total Direct Plant		468,527,956	316,575,420	151,952,536
		Percentage		100.000%	67.568%	32.432%
4		Total Four Factor Allocators Percent		400.000%	285.415%	114.585%
				100.000%	71.354%	28.646%
6	Input	Actual Therms Purchased Percent	9-01-2018 thru 09-30-2018	8,858,162 100.000%	5,671,881 64.030%	3,186,281 35.970%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 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%

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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%

8

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended September 30, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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 %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			100.000%	68.188%	31.812%	
11	Book Depreciation Percent	9-01-2018 thru 09-30-2018	2,005,556	1,389,412	616,144	
			100.000%	69.278%	30.722%	
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2018 thru 09-30-2018	613,887,945	426,339,550	187,548,395	
			100.000%	69.449%	30.551%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2018 thru 09-30-2018	75,757,287	57,995,370	17,761,917	
			100.000%	76.554%	23.446%	
14	Net Allocated Schedule M's - AMA Percent	9-01-2018 thru 09-30-2018	-4,435,421	-3,110,315	-1,325,106	
			100.000%	70.124%	29.876%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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	4,373,423	0	4,373,423	3,085,625	0	3,085,625	1,287,798	0	1,287,798
99 4812XX	Commercial - Firm & Interruptible	1,972,956	0	1,972,956	1,350,615	0	1,350,615	622,341	0	622,341
99 4813XX	Industrial-Firm	177,099	0	177,099	84,809	0	84,809	92,290	0	92,290
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	5,027	0	5,027	4,227	0	4,227	800	0	800
99 499XXX	Unbilled Revenue	952,676	0	952,676	608,146	0	608,146	344,530	0	344,530
	TOTAL SALES TO ULTIMATE CUSTOMERS	7,481,181	0	7,481,181	5,133,422	0	5,133,422	2,347,759	0	2,347,759
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,053,146	0	4,053,146	2,595,229	0	2,595,229	1,457,917	0	1,457,917
4 488000	Miscellaneous Service Revenues	1,515	0	1,515	659	0	659	856	0	856
99 4893XX	Transportation Revenues	433,993	0	433,993	380,710	0	380,710	53,283	0	53,283
99 493000	Rent from Gas Property	223	0	223	223	0	223	0	0	0
4 495XXX	Other Gas Revenues	149,460	27,980	177,440	190,763	19,965	210,728	(41,303)	8,015	(33,288)
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	4,638,337	27,980	4,666,317	3,167,584	19,965	3,187,549	1,470,753	8,015	1,478,768
	TOTAL GAS REVENUES	12,119,518	27,980	12,147,498	8,301,006	19,965	8,320,971	3,818,512	8,015	3,826,527
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	8,344,975	0	8,344,975	5,353,691	0	5,353,691	2,991,284	0	2,991,284
99 808XXX	Net Natural Gas Storage Transactions	(2,250,705)	0	(2,250,705)	(1,441,126)	0	(1,441,126)	(809,579)	0	(809,579)
99 811000	Gas Used for Products Extraction	(97,104)	0	(97,104)	(62,176)	0	(62,176)	(34,928)	0	(34,928)
10 813000	Other Gas Expenses	0	84,665	84,665	0	57,731	57,731	0	26,934	26,934
99 813010	Gas Technology Institute (GTI) Expenses	3,525	0	3,525	2,308	0	2,308	1,217	0	1,217
	TOTAL PRODUCTION EXPENSES	6,000,691	84,665	6,085,356	3,852,697	57,731	3,910,428	2,147,994	26,934	2,174,928
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	1,592	1,592	0	1,099	1,099	0	493	493
1 824000	Other Expenses	0	49,320	49,320	0	34,060	34,060	0	15,260	15,260
1 837000	Other Equipment	0	78,873	78,873	0	54,470	54,470	0	24,403	24,403
	TOTAL UNDERGROUND STORAGE OPER EXP	0	129,785	129,785	0	89,629	89,629	0	40,156	40,156
G-DEPX	Depreciation Expense-Underground Storage	0	77,948	77,948	0	53,831	53,831	0	24,117	24,117
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	18,629	18,629	0	8,346	8,346

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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	104,923	104,923	0	72,460	72,460	0	32,463	32,463
	TOTAL UNDERGROUND STORAGE EXPENSES	0	234,708	234,708	0	162,089	162,089	0	72,619	72,619

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2018	
Average of Monthly Averages Basis	

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	36,206	93,586	129,792	29,015	64,742	93,757	7,191	28,844	36,035
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	437,726	93,618	531,344	283,494	64,764	348,258	154,232	28,854	183,086
3	875000 Measuring & Reg Sta Exp-General	5,425	0	5,425	1,895	0	1,895	3,530	0	3,530
3	876000 Measuring & Reg Sta Exp-Industrial	128	0	128	99	0	99	29	0	29
3	877000 Measuring & Reg Sta Exp-City Gate	16,382	863	17,245	9,140	597	9,737	7,242	266	7,508
3	878000 Meter & House Regulator Expenses	106,673	0	106,673	77,186	0	77,186	29,487	0	29,487
3	879000 Customer Installation Expenses	144,364	7,352	151,716	107,941	5,086	113,027	36,423	2,266	38,689
3	880000 Other Expenses	216,252	55,119	271,371	187,356	38,131	225,487	28,896	16,988	45,884
3	881000 Rents	0	6,332	6,332	0	4,380	4,380	0	1,952	1,952
	MAINTENANCE									
3	885000 Supervision & Engineering	19,490	0	19,490	12,777	0	12,777	6,713	0	6,713
3	887000 Mains	83,422	29	83,451	72,945	20	72,965	10,477	9	10,486
3	889000 Measuring & Reg Sta Exp-General	13,400	0	13,400	13,239	0	13,239	161	0	161
3	890000 Measuring & Reg Sta Exp-Industrial	15,653	552	16,205	13,216	382	13,598	2,437	170	2,607
3	891000 Measuring & Reg Sta Exp-City Gate	2,464	0	2,464	829	0	829	1,635	0	1,635
3	892000 Services	141,534	0	141,534	82,588	0	82,588	58,946	0	58,946
3	893000 Meters & House Regulators	134,147	42,495	176,642	58,292	29,398	87,690	75,855	13,097	88,952
3	894000 Other Equipment	1	8,606	8,607	0	5,954	5,954	1	2,652	2,653
	TOTAL DISTRIBUTION OPERATING EXP	1,373,267	308,552	1,681,819	950,012	213,454	1,163,466	423,255	95,098	518,353
G-DEPX	Depreciation Expense-Distribution	1,453,002	5,017	1,458,019	986,604	3,212	989,816	466,398	1,805	468,203
G-OTX	Taxes Other Than FIT	738,905	0	738,905	592,798	0	592,798	146,107	0	146,107
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,191,907	5,017	2,196,924	1,579,402	3,212	1,582,614	612,505	1,805	614,310
	TOTAL DISTRIBUTION EXPENSES	3,565,174	313,569	3,878,743	2,529,414	216,666	2,746,080	1,035,760	96,903	1,132,663

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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	10,697	10,697	0	7,070	7,070	0	3,627	3,627
2	902000	Meter Reading Expenses	141,956	8,485	150,441	133,737	5,608	139,345	8,219	2,877	11,096
2	903XXX	Customer Records & Collection Expenses	156,979	403,879	560,858	110,609	266,920	377,529	46,370	136,959	183,329
2	904000	Uncollectible Accounts	0	117,828	117,828	0	77,871	77,871	0	39,957	39,957
2	905000	Misc Customer Accounts	0	4,766	4,766	0	3,150	3,150	0	1,616	1,616
TOTAL CUSTOMER ACCOUNTS EXPENSES			298,935	545,655	844,590	244,346	360,619	604,965	54,589	185,036	239,625
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	299,451	10,736	310,187	256,965	7,095	264,060	42,486	3,641	46,127
2	909000	Advertising	11	40,369	40,380	11	26,679	26,690	0	13,690	13,690
2	910000	Misc Customer Service & Info Exp	0	24,571	24,571	0	16,239	16,239	0	8,332	8,332
TOTAL CUSTOMER SERVICE & INFO EXP			299,462	75,676	375,138	256,976	50,013	306,989	42,486	25,663	68,149
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,290	833,704	845,994	8,650	594,881	603,531	3,640	238,823	242,463
4	921000	Office Supplies & Expenses	2	102,996	102,998	2	73,492	73,494	0	29,504	29,504
4	922000	Admin. Expenses Transferred - Credit	0	(1,599)	(1,599)	0	(1,141)	(1,141)	0	(458)	(458)
4	923000	Outside Services Employed	1,596	249,677	251,273	1,596	178,155	179,751	0	71,522	71,522
4	924000	Property Insurance Premium	0	25,015	25,015	0	17,849	17,849	0	7,166	7,166
4	925XXX	Injuries and Damages	325	72,961	73,286	195	52,061	52,256	130	20,900	21,030
4	926XXX	Employee Pensions and Benefits	369	24,306	24,675	369	17,343	17,712	0	6,963	6,963
4	928000	Regulatory Commission Expenses	51,142	29,624	80,766	38,422	21,138	59,560	12,720	8,486	21,206
4	930000	Miscellaneous General Expenses	1,973	74,196	76,169	208	52,942	53,150	1,765	21,254	23,019
4	931000	Rents	620	6,453	7,073	620	4,604	5,224	0	1,849	1,849
4	935000	Maintenance of General Plant	26,604	264,898	291,502	18,584	189,015	207,599	8,020	75,883	83,903
TOTAL ADMIN & GEN OPERATING EXP			94,921	1,682,231	1,777,152	68,646	1,200,339	1,268,985	26,275	481,892	508,167
G-DEPX	Depreciation Expense-General Plant		67,958	401,631	469,589	59,184	286,580	345,764	8,774	115,051	123,825
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		26,969	470,037	497,006	26,823	335,390	362,213	146	134,647	134,793
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	(70,407)	0	(70,407)	(70,407)	0	(70,407)	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	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	(84,475)	0	(84,475)	(57,393)	0	(57,393)	(27,082)	0	(27,082)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(40,915)	0	(40,915)	(40,915)	0	(40,915)	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			(34,854)	882,105	847,251	(31,948)	629,417	597,469	(2,906)	252,688	249,782
TOTAL ADMIN & GENERAL EXPENSES			60,067	2,564,336	2,624,403	36,698	1,829,756	1,866,454	23,369	734,580	757,949
TOTAL EXPENSES BEFORE FIT			10,224,329	3,818,609	14,042,938	6,920,131	2,676,874	9,597,005	3,304,198	1,141,735	4,445,933
NET OPERATING INCOME (LOSS) BEFORE FIT					(1,895,440)			(1,276,034)			(619,406)
G-FIT	FEDERAL INCOME TAX				(1,318,624)			(978,909)			(339,715)
G-FIT	DEFERRED FEDERAL INCOME TAX				578,340			458,341			119,999

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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	AMORTIZED INVESTMENT TAX CREDIT			(1,672)			(1,236)			(436)
	GAS NET OPERATING INCOME (LOSS)			(1,153,484)			(754,230)			(399,254)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended September 30, 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%		69.060%		30.940%		
G-ALL 2	Number of Customers		100.000%		66.089%		33.911%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.179%		30.821%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		71.354%		28.646%		
G-ALL 10	Actual Annual Throughput		100.000%		68.188%		31.812%		
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 September 30, 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	4,423	27,980	32,403	4,423	19,965	24,388	0	8,015	8,015
4	495028	Deferred Exchange Reservation	375,001	0	375,001	240,113	0	240,113	134,888	0	134,888
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	46,478	0	46,478	126,357	0	126,357	(79,879)	0	(79,879)
4	495329	Amortization Res Decoupling Deferral	(204,778)	0	(204,778)	(163,891)	0	(163,891)	(40,887)	0	(40,887)
4	495338	Non-Res Decoupling Deferred Rev	34,215	0	34,215	67,568	0	67,568	(33,353)	0	(33,353)
4	495339	Amortization Non-Res Decoupling	(105,879)	0	(105,879)	(83,807)	0	(83,807)	(22,072)	0	(22,072)
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	149,460	27,980	177,440	190,763	19,965	210,728	(41,303)	8,015	(33,288)

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
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 September 30, 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	4,956,373	0	4,956,373	3,174,026	0	3,174,026	1,782,347	0	1,782,347
1	804001	Pipeline Demand Costs	2,120,993	0	2,120,993	1,464,758	0	1,464,758	656,235	0	656,235
1	804002	Transport Variable Charges	23,511	0	23,511	16,237	0	16,237	7,274	0	7,274
6	804010	Gas Costs - Fixed Hedge	(20,250)	0	(20,250)	(12,966)	0	(12,966)	(7,284)	0	(7,284)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	24,710	0	24,710	15,822	0	15,822	8,888	0	8,888
6	804018	Merchandise Processing Fee	10,996	0	10,996	7,041	0	7,041	3,955	0	3,955
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	738,290	0	738,290	472,727	0	472,727	265,563	0	265,563
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	485,035	0	485,035	310,568	0	310,568	174,467	0	174,467
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(697,560)	0	(697,560)	(439,303)	0	(439,303)	(258,257)	0	(258,257)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	702,877	0	702,877	344,781	0	344,781	358,096	0	358,096
		TOTAL PURCHASED GAS COSTS	8,344,975	0	8,344,975	5,353,691	0	5,353,691	2,991,284	0	2,991,284

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	64.030%	35.970%
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 September 30, 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	22,404	10,736	33,140	17,595	7,095	24,690	4,809	3,641	8,450
99	908600	Public Purpose Tariff Rider Expense Offset	165,389	0	165,389	137,135	0	137,135	28,254	0	28,254
99	908610	Limited Income Tax Refund Program	48,568	0	48,568	48,568	0	48,568	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	63,090	0	63,090	53,667	0	53,667	9,423	0	9,423
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			299,451	10,736	310,187	256,965	7,095	264,060	42,486	3,641	46,127

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.089%	33.911%
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 September 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.83%	52.83%
2	Cost of Debt		5.575%	5.541%
	Total Cost of Debt		2.945%	2.927%
	Total Weighted Cost		2.945%	2.927%
G-APL	Net Rate Base	512,403,384	357,404,367	154,999,017
	Interest Deduction for FIT Calculation	15,062,380	10,525,559	4,536,821
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 September 30, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	12,147,498	8,320,971	3,826,527
G-OPS	Operating & Maintenance Expense	10,893,840	7,344,462	3,549,378
G-OPS	Book Deprec/Amort and Reg Amortizations	2,383,218	1,641,116	742,102
G-OTX	Taxes Other than FIT	765,880	611,427	154,453
	Net Operating Income Before FIT	(1,895,440)	(1,276,034)	(619,406)
G-INT	Less: Interest Expense	1,255,198	877,130	378,068
G-SCM	Schedule M Adjustments	(3,128,524)	(2,508,307)	(620,217)
	Taxable Net Operating Income	(6,279,162)	(4,661,471)	(1,617,691)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(1,318,624)	(978,909)	(339,715)
	Federal Income Tax on 2017 Income at 35%	0	0	0
	Total Federal Income Tax	(1,318,624)	(978,909)	(339,715)
G-DTE	Deferred FIT	578,340	458,341	119,999
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	(741,956)	(521,804)	(220,152)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
 For Month Ended September 30, 2018
 Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,551,246	965,071	2,516,317	1,074,683	686,461	1,761,144	476,563	278,610	755,173
12	997001	Contributions In Aid of Construction	0	67,864	67,864	0	47,131	47,131	0	20,733	20,733
2	997002	Injuries and Damages	0	1,612	1,612	0	1,065	1,065	0	547	547
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	(21,502)	(21,502)	0	(15,343)	(15,343)	0	(6,159)	(6,159)
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,904	0	1,904	(97,935)	0	(97,935)	99,839	0	99,839
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	18,272	18,272	0	12,690	12,690	0	5,582	5,582
4	997020	FAS87 Current Pension Accrual	0	(2,599,004)	(2,599,004)	0	(1,854,493)	(1,854,493)	0	(744,511)	(744,511)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	233,378	0	233,378	57,186	0	57,186	176,192	0	176,192
12	997032	Interest Rate Swaps	0	47,878	47,878	0	33,251	33,251	0	14,627	14,627
4	997033	DSM Tariff Rider	(198,063)	0	(198,063)	(154,006)	0	(154,006)	(44,057)	0	(44,057)
12	997048	AFUDC	0	(58,462)	(58,462)	0	(40,601)	(40,601)	0	(17,861)	(17,861)
11	997049	Tax Depreciation	0	(2,938,252)	(2,938,252)	0	(2,035,562)	(2,035,562)	0	(902,690)	(902,690)
1	997055	Deferred Gas Exchange	0	374,990	374,990	0	258,968	258,968	0	116,022	116,022
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	45,132	0	45,132	35,709	0	35,709	9,423	0	9,423
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	162,005	162,005	0	112,234	112,234	0	49,771	49,771
4	997081	Deferred Compensation	0	50,329	50,329	0	35,912	35,912	0	14,417	14,417
4	997082	Meal Disallowances	0	13,093	13,093	0	9,342	9,342	0	3,751	3,751
4	997083	Paid Time Off	0	(10,717)	(10,717)	0	(7,647)	(7,647)	0	(3,070)	(3,070)
2	997084	Customer Uncollectibles	0	15,074	15,074	0	9,962	9,962	0	5,112	5,112
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(523,672)	(523,672)	0	(363,685)	(363,685)	0	(159,987)	(159,987)
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	(162,871)	0	(162,871)	(162,871)	0	(162,871)	0	0	0
99	997107	MDM System	(40,915)	0	(40,915)	(40,915)	0	(40,915)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	4,253	0	4,253	3,654	0	3,654	599	0	599
99	997109	Tax Reform Amortization	(56,703)	0	(56,703)	(56,104)	0	(56,104)	(599)	0	(599)
99	997110	FISERVE	(84,475)	0	(84,475)	(57,393)	0	(57,393)	(27,082)	0	(27,082)
TOTAL SCHEDULE M ADJUSTMENTS			1,633,597	(4,435,421)	(3,128,524)	602,008	(3,110,315)	(2,508,307)	704,889	(1,325,106)	(620,217)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.089%	33.911%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	64.030%	35.970%
G-ALL	11	Book Depreciation	100.000%	69.278%	30.722%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.449%	30.551%
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 September 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	561,552	389,992	171,560
99	410100	Deferred Federal Income Tax Exp	38,088	84,058	(45,970)
		SUBTOTAL	599,640	474,050	125,590
14	411100	Deferred Federal Income Tax Expense - Allocated	(11,822)	(8,210)	(3,612)
99	411100	Deferred Federal Income Tax Exp	(9,478)	(7,499)	(1,979)
		SUBTOTAL	(21,300)	(15,709)	(5,591)
		Total Deferred Federal Income Tax Expense	578,340	458,341	119,999

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.449%	30.551%
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 September 30, 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	18,629	18,629	0	8,346	8,346
		TOTAL UNDERGROUND STORAGE TAX	0	26,975	26,975	0	18,629	18,629	0	8,346	8,346
		DISTRIBUTION									
99	408110	State Excise Tax	137,264	0	137,264	137,264	0	137,264	0	0	0
99	408120	Municipal Occupation & License Tax	199,994	0	199,994	165,656	0	165,656	34,338	0	34,338
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	451,690	0	451,690	289,878	0	289,878	161,812	0	161,812
99	409100	State Income Tax	(50,043)	0	(50,043)	0	0	0	(50,043)	0	(50,043)
		TOTAL DISTRIBUTION TAX	738,905	0	738,905	592,798	0	592,798	146,107	0	146,107
		TOTAL TAXES OTHER THAN FIT	738,905	26,975	765,880	592,798	18,629	611,427	146,107	8,346	154,453

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended September 30, 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	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	1,618,737	46,305,685	47,924,422	1,609,369	33,040,959	34,650,328	9,368	13,264,726	13,274,094
TOTAL INTANGIBLE PLANT			3,420,936	48,195,034	51,615,970	2,631,963	34,389,085	37,021,048	788,973	13,805,949	14,594,922
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	902,262	902,262	0	377,233	377,233
1	351XXX	Structures & Improvements	0	2,616,345	2,616,345	0	1,806,848	1,806,848	0	809,497	809,497
1	352XXX	Wells	0	19,317,133	19,317,133	0	13,340,412	13,340,412	0	5,976,721	5,976,721
1	353000	Lines	0	1,044,477	1,044,477	0	721,316	721,316	0	323,161	323,161
1	354000	Compressor Station Equipment	0	12,739,859	12,739,859	0	8,798,147	8,798,147	0	3,941,712	3,941,712
1	355000	Measuring & Regulating Equipment	0	1,410,614	1,410,614	0	974,170	974,170	0	436,444	436,444
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,696,177	2,696,177	0	1,861,980	1,861,980	0	834,197	834,197
TOTAL UNDERGROUND STORAGE PLANT			0	41,507,813	41,507,813	0	28,683,939	28,683,939	0	12,823,874	12,823,874
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	418,277	0	418,277	310,097	0	310,097	108,180	0	108,180
6	375000	Structures & Improvements	1,197,850	0	1,197,850	804,622	0	804,622	393,228	0	393,228
6	376000	Mains	346,039,454	2,515,729	348,555,183	228,248,361	1,610,821	229,859,182	117,791,093	904,908	118,696,001
6	378000	Measuring & Reg Station Equip-General	6,173,844	0	6,173,844	3,954,266	0	3,954,266	2,219,578	0	2,219,578
6	379000	Measuring & Reg Station Equip-City Gate	6,336,553	0	6,336,553	1,935,449	0	1,935,449	4,401,104	0	4,401,104
6	380000	Services	249,683,776	0	249,683,776	171,880,646	0	171,880,646	77,803,130	0	77,803,130
6	381000	Meters	83,725,974	0	83,725,974	59,601,153	0	59,601,153	24,124,821	0	24,124,821
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	3,596,108	0	3,596,108	2,666,888	0	2,666,888	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			697,260,431	2,515,729	699,776,160	469,465,407	1,610,821	471,076,228	227,795,024	904,908	228,699,932
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,058,051	2,109,983	5,168,034	2,960,615	1,505,557	4,466,172	97,436	604,426	701,862
4	390XXX	Structures & Improvements	14,550,398	24,494,166	39,044,564	12,874,341	17,477,567	30,351,908	1,676,057	7,016,599	8,692,656
4	391XXX	Office Furniture & Equipment	843,302	14,708,102	15,551,404	825,245	10,494,819	11,320,064	18,057	4,213,283	4,231,340
4	392XXX	Transportation Equipment	12,390,839	3,891,635	16,282,474	9,635,576	2,776,837	12,412,413	2,755,263	1,114,798	3,870,061
4	393000	Stores Equipment	205,137	969,152	1,174,289	159,496	691,529	851,025	45,641	277,623	323,264
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,381,231	8,753,050	1,855,602	4,553,264	6,408,866	516,217	1,827,967	2,344,184

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended September 30, 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	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,063,900	4,456,576	2,456,517	759,135	3,215,652	936,159	304,765	1,240,924
4	397XXX	Communications Equipment	2,401,550	14,041,943	16,443,493	1,077,471	10,019,488	11,096,959	1,324,079	4,022,455	5,346,534
4	398000	Miscellaneous Equipment	1,911	96,285	98,196	0	68,703	68,703	1,911	27,582	29,493
		TOTAL GENERAL PLANT	39,215,683	68,221,355	107,437,038	31,844,863	48,678,665	80,523,528	7,370,820	19,542,690	26,913,510
		TOTAL PLANT IN SERVICE	739,897,050	160,439,931	900,336,981	503,942,233	113,362,510	617,304,743	235,954,817	47,077,421	283,032,238
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,056,513)	(16,056,513)	0	(11,088,628)	(11,088,628)	0	(4,967,885)	(4,967,885)
G-ADEP		Distribution Plant	(222,685,907)	(1,774,985)	(224,460,892)	(146,055,101)	(1,136,523)	(147,191,624)	(76,630,806)	(638,462)	(77,269,268)
G-ADEP		General Plant	(11,507,879)	(20,171,872)	(31,679,751)	(8,134,721)	(14,393,437)	(22,528,158)	(3,373,158)	(5,778,435)	(9,151,593)
		TOTAL ACCUMULATED DEPRECIATION	(234,193,786)	(38,003,370)	(272,197,156)	(154,189,822)	(26,618,588)	(180,808,410)	(80,003,964)	(11,384,782)	(91,388,746)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(305,873)	(625,887)	(931,760)	(208,901)	(446,596)	(655,497)	(96,972)	(179,291)	(276,263)
G-AAMT		Misc IT Intangible Plant - 3031XX	(5,932)	(13,180,426)	(13,186,358)	0	(9,404,762)	(9,404,762)	(5,932)	(3,775,664)	(3,781,596)
G-AAMT		Underground Storage	0	(120,346)	(120,346)	0	(83,111)	(83,111)	0	(37,235)	(37,235)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(311,805)	(13,926,659)	(14,238,464)	(208,901)	(9,934,469)	(10,143,370)	(102,904)	(3,992,190)	(4,095,094)
		TOTAL ACCUMULATED DEPR/AMORT	(234,505,591)	(51,930,029)	(286,435,620)	(154,398,723)	(36,553,057)	(190,951,780)	(80,106,868)	(15,376,972)	(95,483,840)
		NET GAS UTILITY PLANT before DFIT	505,391,459	108,509,902	613,901,361	349,543,510	76,809,453	426,352,963	155,847,949	31,700,449	187,548,398
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,604,530)	(109,604,530)	0	(76,119,250)	(76,119,250)	0	(33,485,280)	(33,485,280)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,340,478)	(18,340,478)	0	(13,083,455)	(13,083,455)	0	(5,257,023)	(5,257,023)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(400,456)	(400,456)	0	(278,113)	(278,113)	0	(122,343)	(122,343)
		TOTAL ACCUMULATED DFIT	0	(128,345,464)	(128,345,464)	0	(89,480,818)	(89,480,818)	0	(38,864,646)	(38,864,646)
		NET GAS UTILITY PLANT	505,391,459	(19,835,562)	485,555,897	349,543,510	(12,671,365)	336,872,145	155,847,949	(7,164,197)	148,683,752

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	64.030%	35.970%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.449%	30.551%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended September 30, 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	505,391,459	(19,835,562)	485,555,897	349,543,510	(12,671,365)	336,872,145	155,847,949	(7,164,197)	148,683,752
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,957,873	3,957,873	0	1,773,191	1,773,191
1	164100	Gas Inventory--Jackson Prairie	0	9,800,282	9,800,282	0	6,768,075	6,768,075	0	3,032,207	3,032,207
4	252000	Customer Advances	(3,368)	(25)	(3,393)	0	(18)	(18)	(3,368)	(7)	(3,375)
99	235199	Customer Deposits	(561,962)	0	(561,962)	(561,962)	0	(561,962)	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	9,018,960	0	9,018,960	9,018,960	0	9,018,960	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,893,982)	0	(1,893,982)	(1,893,982)	0	(1,893,982)	0	0	0
C-WKC		Working Capital	4,756,518	0	4,756,518	3,243,276	0	3,243,276	1,513,242		1,513,242
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	11,316,166	15,531,321	26,847,487	9,806,292	10,725,930	20,532,222	1,509,874	4,805,391	6,315,265
		NET RATE BASE	516,707,625	(4,304,241)	512,403,384	359,349,802	(1,945,435)	357,404,367	157,357,823	(2,358,806)	154,999,017

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
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 September 30, 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)	689,260	689,260										
	Hydro (ED-AN)	1,009,232	1,009,232										
	Other (ED-AN)	817,387	817,387										
Total Electric Production		2,515,879	2,515,879										
Electric Transmission													
	ED-AN	1,078,116	1,078,116										
Total Electric Transmission		1,078,116	1,078,116										
Electric Distribution													
	ED-AN	4,987	4,987										
	ED-ID	1,490,551	1,490,551										
	ED-WA	2,707,426	2,707,426										
Total Electric Distribution		4,202,964	4,202,964										
Gas Underground Storage													
1	GD-AN	77,948		77,948		77,948	77,948		53,831	53,831		24,117	24,117
	GD-OR	12,855			12,855								
Total Gas Underground Storage		90,803		77,948	12,855		77,948	77,948		53,831	53,831		24,117
Gas Distribution													
6	GD-AN	5,017		5,017		5,017	5,017		3,212	3,212		1,805	1,805
	GD-ID	466,398		466,398		466,398	466,398				466,398		466,398
	GD-WA	986,604		986,604		986,604	986,604	986,604		986,604			
	GD-OR	650,457			650,457								
Total Gas Distribution		2,108,476		1,458,019	650,457		1,453,002	5,017	1,458,019	986,604	3,212	989,816	466,398
General Plant													
	ED-AN	182,653	182,653										
	ED-ID	21,454	21,454										
	ED-WA	49,495	49,495										
7,4	CD-AA	1,748,315	1,226,181	359,261	162,873		359,261	359,261		256,347	256,347		102,914
9,4	CD-AN	83,750	65,087	18,663			18,663	18,663		13,317	13,317		5,346
9	CD-ID	29,835	23,186	6,649		6,649	6,649	6,649				6,649	6,649
9	CD-WA	80,809	62,801	18,008		18,008	18,008	18,008	18,008		18,008		
8,4	GD-AA	30,820		21,131	9,689		21,131	21,131		15,078	15,078		6,053
4	GD-AN	2,576		2,576			2,576	2,576		1,838	1,838		738
	GD-ID	2,125		2,125		2,125	2,125	2,125				2,125	2,125
	GD-WA	41,176		41,176		41,176	41,176	41,176	41,176		41,176		
	GD-OR	15,343			15,343								
Total General Plant		2,288,351	1,630,857	469,589	187,905		67,958	401,631	469,589	59,184	286,580	345,764	8,774
Total Depreciation Expense		12,284,589	9,427,816	2,005,556	851,217		1,520,960	484,596	2,005,556	1,045,788	343,623	1,389,411	475,172

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 11/2/2018 2:27 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended September 30, 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	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	64.030%	35.970%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended September 30, 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	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	19,452	19,452												
Total Production/Transmission		95,986	95,986												
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	49,910	35,004	10,256	4,650		10,256	10,256		7,318	7,318		2,938	2,938	
9,4	CD-AN	811	630	181			181	181		129	129		52	52	
	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		54,710	35,634	13,754	5,322		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,250,894	1,578,665	462,536	209,693		462,536	462,536		330,038	330,038		132,498	132,498	
9,4	CD-AN	686	533	153			153	153		109	109		44	44	
9,4	CD-ID	656	510	146			146	146				146		146	
9,4	CD-WA	120,363	93,540	26,823			26,823	26,823	26,823		26,823			0	
	ED-AN	196,877	196,877												
	ED-ID	0	0												
	ED-WA	45,165	45,165												
8,4	GD-AA	10,718		7,348	3,370		7,348	7,348		5,243	5,243		2,105	2,105	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,625,359	1,915,290	497,006	213,063		26,969	470,037	497,006	26,823	335,390	362,213	146	134,647	134,793
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		2,782,560	2,053,415	510,760	218,385		30,286	480,474	510,760	28,895	342,837	371,732	1,391	137,637	139,028

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	69.060%	30.940%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Rat	71.354%	28.646%
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 September 30, 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)	(303,489,149)	(303,489,149)											
	Hydro (ED-AN)	(133,852,405)	(133,852,405)											
	Other (ED-AN)	(125,868,384)	(125,868,384)											
Total Electric Production		(563,209,938)	(563,209,938)											
Electric Transmission														
	ED-AN	(215,401,920)	(215,401,920)											
Total Electric Transmission		(215,401,920)	(215,401,920)											
Electric Distribution														
	ED-AN	(164,324)	(164,324)											
	ED-ID	(213,353,928)	(213,353,928)											
	ED-WA	(341,623,156)	(341,623,156)											
Total Electric Distribution		(555,141,408)	(555,141,408)											
Gas Underground Storage														
1	GD-AN	(16,056,513)	(16,056,513)		(16,056,513)	(16,056,513)		(11,088,628)	(11,088,628)		(4,967,885)	(4,967,885)		
	GD-OR	(1,118,372)		(1,118,372)										
Total Gas Underground Storage		(17,174,885)	(16,056,513)	(1,118,372)	(16,056,513)	(16,056,513)		(11,088,628)	(11,088,628)		(4,967,885)	(4,967,885)		
Gas Distribution														
6	GD-AN	(1,774,985)	(1,774,985)		(1,774,985)	(1,774,985)		(1,136,523)	(1,136,523)		(638,462)	(638,462)		
	GD-ID	(76,630,806)	(76,630,806)		(76,630,806)	(76,630,806)				(76,630,806)			(76,630,806)	
	GD-WA	(146,055,101)	(146,055,101)		(146,055,101)	(146,055,101)	(146,055,101)		(146,055,101)					
	GD-OR	(110,299,087)		(110,299,087)										
Total Gas Distribution		(334,759,979)	(224,460,892)	(110,299,087)	(222,685,907)	(1,774,985)	(224,460,892)	(146,055,101)	(1,136,523)	(147,191,624)	(76,630,806)	(638,462)	(77,269,268)	
General Plant														
	ED-AN	(47,278,259)	(47,278,259)											
	ED-ID	(10,744,513)	(10,744,513)											
	ED-WA	(20,495,937)	(20,495,937)											
7,4	CD-AA	(61,592,711)	(43,198,048)	(12,656,686)	(5,737,977)	(12,656,686)	(12,656,686)		(9,031,052)	(9,031,052)	(3,625,634)	(3,625,634)		
9,4	CD-AN	(13,142,983)	(10,214,069)	(2,928,914)		(2,928,914)	(2,928,914)		(2,089,897)	(2,089,897)	(839,017)	(839,017)		
9	CD-ID	(6,223,800)	(4,836,826)	(1,386,974)		(1,386,974)	(1,386,974)				(1,386,974)		(1,386,974)	
9	CD-WA	(4,521,219)	(3,513,665)	(1,007,554)		(1,007,554)	(1,007,554)	(1,007,554)		(1,007,554)				
8,4	GD-AA	(2,262,416)	(1,551,158)	(711,258)		(1,551,158)	(1,551,158)		(1,106,813)	(1,106,813)	(444,345)	(444,345)		
4	GD-AN	(3,035,114)	(3,035,114)			(3,035,114)	(3,035,114)		(2,165,675)	(2,165,675)	(869,439)	(869,439)		
	GD-ID	(1,986,184)	(1,986,184)			(1,986,184)	(1,986,184)				(1,986,184)		(1,986,184)	
	GD-WA	(7,127,167)	(7,127,167)			(7,127,167)	(7,127,167)	(7,127,167)		(7,127,167)				
	GD-OR	(4,603,301)		(4,603,301)										
Total General Plant		(183,013,604)	(140,281,317)	(31,679,751)	(11,052,536)	(11,507,879)	(20,171,872)	(31,679,751)	(8,134,721)	(14,393,437)	(22,528,158)	(3,373,158)	(5,778,435)	(9,151,593)
Total Accumulated Depreciation		(1,868,701,734)	(1,474,034,583)	(272,197,156)	(122,469,995)	(234,193,786)	(38,003,370)	(272,197,156)	(154,189,822)	(26,618,588)	(180,808,410)	(80,003,964)	(11,384,782)	(91,388,746)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended September 30, 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	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	64.030%	35.970%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended September 30, 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	(11,710,288)	(11,710,288)											
Misc Intangible Plt (303000)	ED-AN	(1,780,448)	(1,780,448)											
Total Production/Transmission		(13,490,736)	(13,490,736)											
Distribution														
Franchises (302000)	ED-WA	(210,650)	(210,650)											
Misc Intangible Plt (303000)	ED-WA	(40,962)	(40,962)											
Total Distribution		(251,612)	(251,612)											
General Plant - 303000														
7,4	CD-AA	(2,933,414)	(2,057,350)	(602,787)	(273,277)		(602,787)	(602,787)		(430,113)	(430,113)		(172,674)	(172,674)
9,4	CD-AN	(103,659)	(80,559)	(23,100)			(23,100)	(23,100)		(16,483)	(16,483)		(6,617)	(6,617)
	GD-ID	(96,972)		(96,972)			(96,972)	(96,972)				(96,972)		(96,972)
	GD-WA	(208,901)		(208,901)			(208,901)	(208,901)	(208,901)					
	GD-OR	(94,401)			(94,401)									
Total General Plant - 303000		(3,437,347)	(2,137,909)	(931,760)	(367,678)	(305,873)	(625,887)	(931,760)	(208,901)	(446,596)	(655,497)	(96,972)	(179,291)	(276,263)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(62,543,203)	(43,864,676)	(12,852,002)	(5,826,525)		(12,852,002)	(12,852,002)		(9,170,418)	(9,170,418)		(3,681,584)	(3,681,584)
9,4	CD-AN	(14,306)	(11,118)	(3,188)			(3,188)	(3,188)		(2,275)	(2,275)		(913)	(913)
9	CD-ID	(26,619)	(20,687)	(5,932)			(5,932)	(5,932)				(5,932)		(5,932)
9	CD-WA	(60,181)	(46,770)	(13,411)			(13,411)	(13,411)	(13,411)			0		0
	ED-AN	(3,335,202)	(3,335,202)											
	ED-ID	0	0											
	ED-WA	(2,747,616)	(2,747,616)											
8,4	GD-AA	(474,368)		(325,236)	(149,132)		(325,236)	(325,236)		(232,069)	(232,069)		(93,167)	(93,167)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(69,201,495)	(50,026,069)	(13,199,769)	(5,975,657)	(19,343)	(13,180,426)	(13,199,769)		(9,404,762)	(9,404,762)	(5,932)	(3,775,664)	(3,781,596)
Gas Underground Storage														
1	GD-AN	(120,346)		(120,346)			(120,346)	(120,346)		(83,111)	(83,111)		(37,235)	(37,235)
Total Gas Underground Storage		(120,346)		(120,346)			(120,346)	(120,346)		(83,111)	(83,111)		(37,235)	(37,235)
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(130,948)	(130,948)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(130,948)	(130,948)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(86,632,484)	(66,037,274)	(14,251,875)	(6,343,335)	(325,216)	(13,926,659)	(14,251,875)	(208,901)	(9,934,469)	(10,143,370)	(102,904)	(3,992,190)	(4,095,094)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended September 30, 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	69.060%	30.940%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Ratio	71.354%	28.646%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	497,357	112,304	362,279	22,774	497,357	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	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	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9		CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
		TOTAL ACCOUNT	15,698,803	825,132	702,068	7,229,333	8,756,533	2,960,615	97,436	2,109,983	5,168,034	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,303,270	1,114,206	2,553,400	4,635,664	8,303,270	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,257,829	0	0	0	0	11,257,829	0	0	11,257,829	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	107,666,442	0	0	75,511,859	75,511,859	0	0	22,124,377	22,124,377	0	10,030,206	10,030,206
9		CD-WA / ID / AN	25,408,831	5,637,300	5,844,953	8,264,220	19,746,473	1,616,512	1,676,057	2,369,789	5,662,358	0	0	0
		TOTAL ACCOUNT	156,382,790	6,751,506	8,398,353	88,411,743	103,561,602	12,874,341	1,676,057	24,494,166	39,044,564	3,746,418	10,030,206	13,776,624
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,703,634	725,950	0	1,977,684	2,703,634	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	0
99		GD-OR / AS	0	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	112,032
7		CD-AA	70,284,757	0	0	49,294,214	49,294,214	0	0	14,442,815	14,442,815	0	6,547,728	6,547,728
9		CD-WA / ID / AN	3,867,175	2,869,304	62,971	73,100	3,005,375	822,781	18,057	20,962	861,800	0	0	0
		TOTAL ACCOUNT	77,214,387	3,595,254	62,971	51,344,998	55,003,223	825,244	18,057	14,708,103	15,551,404	0	6,659,760	6,659,760
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	45,411,223	22,023,475	9,176,361	14,211,387	45,411,223	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,369,667	0	0	0	0	9,072,158	2,539,075	1,758,434	13,369,667	0	0	0
99		GD-OR / AS	3,723,095	0	0	0	0	0	0	0	0	3,723,095	0	3,723,095
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,270,165	0	0	5,098,930	5,098,930	0	0	1,493,946	1,493,946	0	677,289	677,289
9		CD-WA / ID / AN	6,366,880	1,964,818	753,918	2,229,285	4,948,021	563,417	216,188	639,254	1,418,859	0	0	0
		TOTAL ACCOUNT	76,141,030	23,988,293	9,930,279	21,539,602	55,458,174	9,635,575	2,755,263	3,891,634	16,282,472	3,723,095	677,289	4,400,384

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	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	4,873,812	248,772	159,165	3,379,746	3,787,683	71,336	45,641	969,152	1,086,129	0	0	
		TOTAL ACCOUNT	5,385,864	259,233	173,528	3,754,172	4,186,933	159,496	45,641	969,152	1,174,289	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,217,036	768,586	233,715	4,214,735	5,217,036	0	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	0	
99		GD-OR / AS	870,875	0	0	0	0	0	0	0	870,875	0	870,875	
8		GD-AA	4,687,165	0	0	0	0	0	0	3,213,614	3,213,614	0	1,473,551	
7		CD-AA	13,357,325	0	0	9,368,160	9,368,160	0	0	2,744,797	2,744,797	0	1,244,368	
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	0	
		TOTAL ACCOUNT	27,837,640	780,684	988,926	13,726,186	15,495,796	1,855,602	516,217	6,381,231	8,753,050	870,875	2,717,919	3,588,794
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,382,634	311,802	15,617	1,055,215	1,382,634	0	0	0	0	0	0	
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
		TOTAL ACCOUNT	2,947,965	311,802	15,617	1,945,882	2,273,301	0	0	464,959	464,959	40,917	168,788	209,705

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended September 30, 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,408,443	14,314,857	9,476,466	8,617,120	32,408,443	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	370,649	370,649	0	0	108,597	108,597	0	49,233	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	0
		TOTAL ACCOUNT	38,358,923	14,566,718	9,785,006	9,457,556	33,809,280	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	65,033,937	12,117,911	7,114,432	45,801,594	65,033,937	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,110,799	0	0	0	0	630,579	480,220	0	1,110,799	0	0	0
99		GD-OR / AS	1,214,670	0	0	0	0	0	0	0	0	1,214,670	0	1,214,670
8		GD-AA	1,150,248	0	0	0	0	0	0	788,633	788,633	0	361,615	361,615
7		CD-AA	54,022,675	0	0	37,888,803	37,888,803	0	0	11,101,120	11,101,120	0	5,032,752	5,032,752
9		CD-WA / ID / AN	15,449,592	1,558,455	2,942,809	7,505,386	12,006,650	446,892	843,859	2,152,191	3,442,942	0	0	0
		TOTAL ACCOUNT	137,981,921	13,676,366	10,057,241	91,195,783	114,929,390	1,077,471	1,324,079	14,041,944	16,443,494	1,214,670	5,394,367	6,609,037
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	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	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	43,651
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
		TOTAL ACCOUNT	631,522	0	13,509	473,799	487,308	0	1,911	96,285	98,196	2,367	43,651	46,018
		TOTAL GENERAL PLANT	538,694,686	64,754,988	40,127,498	289,192,895	394,075,381	31,844,861	7,370,821	68,221,356	107,437,038	10,515,362	26,666,905	37,182,267

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 September 30, 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	10,693,280	319,716	0	10,373,564	10,693,280	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	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,853,560	3,102,221	0	11,751,339	14,853,560	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	652,237	0	0	0	0	0	0	447,187	447,187	0	205,050	
7		CD-AA	88,167,058	0	0	61,835,966	61,835,966	0	0	18,117,449	18,117,449	0	8,213,643	
9		CD-WA / ID / AN	83,083	0	32,668	31,900	64,568	0	9,368	9,147	18,515	0	0	
		TOTAL ACCOUNT	103,755,938	3,102,221	32,668	73,619,205	76,754,094	0	9,368	18,573,783	18,583,151	0	8,418,693	8,418,693
	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	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	231,125
	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 September 30, 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
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
9		CD-WA / ID / AN	7,221,758	5,612,389	0	0	5,612,389	1,609,369	0	0	1,609,369	0	0	0	0
		TOTAL ACCOUNT	8,535,097	5,612,389	0	921,110	6,533,499	1,609,369	0	269,878	1,879,247	0	122,351	122,351	0
		TOTAL	268,032,264	9,034,326	32,668	185,095,134	194,162,128	2,631,963	788,973	48,195,035	51,615,971	426,123	21,828,042	22,254,165	0

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 September 30, 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	(88,432,449)	(62,022,098)	(18,171,984)	(8,238,367)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(756,087)	(587,593)	(168,494)	0
7	283750 CD-AA	0	0	0	0
	Total	(89,188,536)	(62,609,691)	(18,340,478)	(8,238,367)

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 September 30, 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	3,459,260	3,459,260	0	0	0	0	3,459,260
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	2,602	2,602	0	0	0	0	2,602
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,422)	(1,422)	0	0	0	0	(1,422)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(18)	(18)	0	0	0	0	(18)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	40,628,814	18,719,673	0	59,348,487	37,385,538	17,206,431	3,243,276	1,513,242	0
	TOTAL	40,628,814	18,719,673	3,460,422	62,808,909	37,385,538	17,206,431	3,243,276	1,513,242	3,460,422

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%	31.751%	28.646%	100.000%
99	Not Allocated						