

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	38,154,838	24,614,005	13,540,833
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	38,154,838	24,614,005	13,540,833
G-APL	Gas Net Adjusted Rate Base	502,698,521	348,658,022	154,040,499
	RATE OF RETURN	7.590%	7.060%	8.790%

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

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers - AMA Percent	01-01-2018 thru 12-31-2018	248,716 100.000%	164,915 66.307%	83,801 33.693%
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2018 thru 12-31-2018	12,841,224 100.000%	9,065,617 70.598%	3,775,607 29.402%
	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	01-01-2018 thru 12-31-2018	266,820,518 100.000%	180,743,246 67.740%	86,077,272 32.260%

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

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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 Twelve Months 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 Twelve Months Ended December 31, 2018

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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	01-01-2018 thru 12-31-2018	23,728,513	16,392,882	7,335,631	
			100.000%	69.085%	30.915%	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2017 thru 12-31-2018	602,107,505	416,324,517	185,782,988	
			100.000%	69.145%	30.855%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2017 thru 12-31-2018	71,927,779	54,760,959	17,166,820	
			100.000%	76.133%	23.867%	
14	Net Allocated Schedule M's - AMA Percent	01-01-2018 thru 12-31-2018	-29,203,074	-19,834,590	-9,368,484	
			100.000%	67.920%	32.080%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended 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	139,170,393	0	139,170,393	96,666,957	0	96,666,957	42,503,436	0	42,503,436
99	4812XX Commercial - Firm & Interruptible	62,197,917	0	62,197,917	44,091,898	0	44,091,898	18,106,019	0	18,106,019
99	4813XX Industrial-Firm	2,560,267	0	2,560,267	1,517,194	0	1,517,194	1,043,073	0	1,043,073
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	254,249	0	254,249	225,194	0	225,194	29,055	0	29,055
99	499XXX Unbilled Revenue	(2,955,543)	0	(2,955,543)	(1,876,069)	0	(1,876,069)	(1,079,474)	0	(1,079,474)
TOTAL SALES TO ULTIMATE CUSTOMERS		201,227,283	0	201,227,283	140,625,174	0	140,625,174	60,602,109	0	60,602,109
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	80,588,678	0	80,588,678	53,967,269	0	53,967,269	26,621,409	0	26,621,409
4	488000 Miscellaneous Service Revenues	14,890	0	14,890	7,344	0	7,344	7,546	0	7,546
99	4893XX Transportation Revenues	5,686,626	0	5,686,626	5,088,149	0	5,088,149	598,477	0	598,477
99	493000 Rent from Gas Property	2,678	0	2,678	2,678	0	2,678	0	0	0
4	495XXX Other Gas Revenues	204,460	379,870	584,330	(583,397)	274,540	(308,857)	787,857	105,330	893,187
99	496100 Provision for Rate Refund	(806,740)	0	(806,740)	(806,740)	0	(806,740)	0	0	0
99	496110 Provision for Rate Refund-Tax Reform	(3,231,079)	0	(3,231,079)	(2,180,561)	0	(2,180,561)	(1,050,518)	0	(1,050,518)
TOTAL OTHER OPERATING REVENUES		82,459,513	379,870	82,839,383	55,494,742	274,540	55,769,282	26,964,771	105,330	27,070,101
TOTAL GAS REVENUES		283,686,796	379,870	284,066,666	196,119,916	274,540	196,394,456	87,566,880	105,330	87,672,210
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	134,424,444	0	134,424,444	90,668,635	0	90,668,635	43,755,809	0	43,755,809
99	808XXX Net Natural Gas Storage Transactions	62,703	0	62,703	376,490	0	376,490	(313,787)	0	(313,787)
99	811000 Gas Used for Products Extraction	(1,002,592)	0	(1,002,592)	(668,386)	0	(668,386)	(334,206)	0	(334,206)
10	813000 Other Gas Expenses	0	1,292,902	1,292,902	0	876,238	876,238	0	416,664	416,664
99	813010 Gas Technology Institute (GTI) Expenses	112,245	0	112,245	78,555	0	78,555	33,690	0	33,690
TOTAL PRODUCTION EXPENSES		133,596,800	1,292,902	134,889,702	90,455,294	876,238	91,331,532	43,141,506	416,664	43,558,170
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	20,073	20,073	0	13,870	13,870	0	6,203	6,203
1	824000 Other Expenses	0	793,228	793,228	0	548,121	548,121	0	245,107	245,107
1	837000 Other Equipment	0	1,404,593	1,404,593	0	970,574	970,574	0	434,019	434,019
TOTAL UNDERGROUND STORAGE OPER EXP		0	2,217,894	2,217,894	0	1,532,565	1,532,565	0	685,329	685,329
G-DEPX	Depreciation Expense-Underground Storage	0	906,735	906,735	0	626,554	626,554	0	280,181	280,181
G-AMTX	Amortization Expense-Underground Storage	0	152	152	0	105	105	0	47	47
G-OTX	Taxes Other Than FIT	0	436,747	436,747	0	301,792	301,792	0	134,955	134,955

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,343,634	1,343,634	0	928,451	928,451	0	415,183	415,183
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,561,528	3,561,528	0	2,461,016	2,461,016	0	1,100,512	1,100,512

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	420,081	1,530,457	1,950,538	324,050	1,080,472	1,404,522	96,031	449,985	546,016
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,375,631	1,232,014	4,607,645	2,223,210	869,777	3,092,987	1,152,421	362,237	1,514,658
3	875000 Measuring & Reg Sta Exp-General	138,290	0	138,290	95,671	0	95,671	42,619	0	42,619
3	876000 Measuring & Reg Sta Exp-Industrial	16,123	0	16,123	13,270	0	13,270	2,853	0	2,853
3	877000 Measuring & Reg Sta Exp-City Gate	96,288	0	96,288	61,643	0	61,643	34,645	0	34,645
3	878000 Meter & House Regulator Expenses	490,290	0	490,290	324,045	0	324,045	166,245	0	166,245
3	879000 Customer Installation Expenses	1,947,571	85,167	2,032,738	1,366,048	60,126	1,426,174	581,523	25,041	606,564
3	880000 Other Expenses	1,980,031	776,514	2,756,545	1,547,166	548,203	2,095,369	432,865	228,311	661,176
3	881000 Rents	0	44,600	44,600	0	31,487	31,487	0	13,113	13,113
	MAINTENANCE									
3	885000 Supervision & Engineering	197,139	1,623	198,762	93,667	1,146	94,813	103,472	477	103,949
3	887000 Mains	993,297	204	993,501	784,505	144	784,649	208,792	60	208,852
3	889000 Measuring & Reg Sta Exp-General	235,028	62,842	297,870	166,306	44,365	210,671	68,722	18,477	87,199
3	890000 Measuring & Reg Sta Exp-Industrial	74,959	12,434	87,393	46,218	8,778	54,996	28,741	3,656	32,397
3	891000 Measuring & Reg Sta Exp-City Gate	72,406	4,225	76,631	34,935	2,983	37,918	37,471	1,242	38,713
3	892000 Services	1,347,500	0	1,347,500	1,087,080	0	1,087,080	260,420	0	260,420
3	893000 Meters & House Regulators	1,437,935	641,218	2,079,153	879,446	452,687	1,332,133	558,489	188,531	747,020
3	894000 Other Equipment	18,655	212,629	231,284	18,357	150,112	168,469	298	62,517	62,815
	TOTAL DISTRIBUTION OPERATING EXP	12,841,224	4,603,927	17,445,151	9,065,617	3,250,280	12,315,897	3,775,607	1,353,647	5,129,254
G-DEPX	Depreciation Expense-Distribution	17,158,826	62,755	17,221,581	11,599,468	42,510	11,641,978	5,559,358	20,245	5,579,603
G-OTX	Taxes Other Than FIT	17,024,670	0	17,024,670	14,128,627	0	14,128,627	2,896,043	0	2,896,043
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	34,183,496	62,755	34,246,251	25,728,095	42,510	25,770,605	8,455,401	20,245	8,475,646
	TOTAL DISTRIBUTION EXPENSES	47,024,720	4,666,682	51,691,402	34,793,712	3,292,790	38,086,502	12,231,008	1,373,892	13,604,900

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For Twelve Months 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	117,285	117,285	0	77,768	77,768	0	39,517	39,517
2	902000	Meter Reading Expenses	1,886,467	93,667	1,980,134	1,767,216	62,108	1,829,324	119,251	31,559	150,810
2	903XXX	Customer Records & Collection Expenses	1,448,063	4,951,098	6,399,161	1,045,025	3,282,925	4,327,950	403,038	1,668,173	2,071,211
2	904000	Uncollectible Accounts	0	1,312,935	1,312,935	0	870,568	870,568	0	442,367	442,367
2	905000	Misc Customer Accounts	0	193,860	193,860	0	128,543	128,543	0	65,317	65,317
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,334,530	6,668,845	10,003,375	2,812,241	4,421,912	7,234,153	522,289	2,246,933	2,769,222
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,609,751	160,708	8,770,459	7,234,748	106,561	7,341,309	1,375,003	54,147	1,429,150
2	909000	Advertising	7,564	883,215	890,779	7,477	585,633	593,110	87	297,582	297,669
2	910000	Misc Customer Service & Info Exp	0	239,314	239,314	0	158,682	158,682	0	80,632	80,632
TOTAL CUSTOMER SERVICE & INFO EXP			8,617,315	1,283,237	9,900,552	7,242,225	850,876	8,093,101	1,375,090	432,361	1,807,451
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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Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	165,715	9,418,050	9,583,765	117,326	6,806,613	6,923,939	48,389	2,611,437	2,659,826
4	921000	Office Supplies & Expenses	2,015	1,335,651	1,337,666	2,015	965,302	967,317	0	370,349	370,349
4	922000	Admin. Expenses Transferred - Credit	0	(19,642)	(19,642)	0	(14,196)	(14,196)	0	(5,446)	(5,446)
4	923000	Outside Services Employed	63,697	2,532,279	2,595,976	63,433	1,830,129	1,893,562	264	702,150	702,414
4	924000	Property Insurance Premium	0	308,423	308,423	0	222,903	222,903	0	85,520	85,520
4	925XXX	Injuries and Damages	299	839,151	839,450	161	606,471	606,632	138	232,680	232,818
4	926XXX	Employee Pensions and Benefits	1,365	506,116	507,481	1,365	365,780	367,145	0	140,336	140,336
4	928000	Regulatory Commission Expenses	695,835	315,375	1,011,210	501,029	227,928	728,957	194,806	87,447	282,253
4	930000	Miscellaneous General Expenses	40,436	1,065,925	1,106,361	26,520	770,365	796,885	13,916	295,560	309,476
4	931000	Rents	6,820	132,446	139,266	6,820	95,721	102,541	0	36,725	36,725
4	935000	Maintenance of General Plant	336,397	3,058,759	3,395,156	239,277	2,210,626	2,449,903	97,120	848,133	945,253
TOTAL ADMIN & GEN OPERATING EXP			1,312,579	19,492,533	20,805,112	957,946	14,087,642	15,045,588	354,633	5,404,891	5,759,524
G-DEPX	Depreciation Expense-General Plant		657,122	4,943,073	5,600,195	551,891	3,572,458	4,124,349	105,231	1,370,615	1,475,846
G-AMTX	Amortization Expense - General Plant - 303000		39,804	131,078	170,882	24,862	94,733	119,595	14,942	36,345	51,287
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		195,471	5,610,324	5,805,795	193,019	4,054,693	4,247,712	2,452	1,555,631	1,558,083
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407230	Tax Reform Amortization	(1,083,166)	0	(1,083,166)	(1,083,166)	0	(1,083,166)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	389,502	0	389,502	389,502	0	389,502	0	0	0
99	407311	Regulatory Debit - AFUDC Amortization	4,833	3,571	8,404	4,761	2,469	7,230	72	1,102	1,174
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	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(497,337)	0	(497,337)	(338,779)	0	(338,779)	(158,558)	0	(158,558)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(769,508)	0	(769,508)	(769,508)	0	(769,508)	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			(546,643)	10,688,046	10,141,403	(791,692)	7,724,353	6,932,661	245,049	2,963,693	3,208,742
TOTAL ADMIN & GENERAL EXPENSES			765,936	30,180,579	30,946,515	166,254	21,811,995	21,978,249	599,682	8,368,584	8,968,266
TOTAL EXPENSES BEFORE FIT			193,339,301	47,653,773	240,993,074	135,469,726	33,714,827	169,184,553	57,869,575	13,938,946	71,808,521
NET OPERATING INCOME (LOSS) BEFORE FIT					43,073,592			27,209,903			15,863,689

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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			4,738,356			2,556,856			2,181,500
G-FIT	DEFERRED FEDERAL INCOME TAX			200,462			53,874			146,588
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			38,154,838			24,614,005			13,540,833

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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 - AMA		100.000%		66.307%		33.693%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.598%		29.402%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.272%		27.728%			
G-ALL 10	Actual Annual Throughput		100.000%		67.773%		32.227%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	48,582	379,870	428,452	48,582	274,540	323,122	0	105,330	105,330
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,006,300	0	3,006,300	1,493,700	0	1,493,700
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	1,254,920	0	1,254,920	697,236	0	697,236	557,684	0	557,684
4	495329	Amortization Res Decoupling Deferral	(4,606,823)	0	(4,606,823)	(3,715,101)	0	(3,715,101)	(891,722)	0	(891,722)
4	495338	Non-Res Decoupling Deferred Rev	811,830	0	811,830	948,388	0	948,388	(136,558)	0	(136,558)
4	495339	Amortization Non-Res Decoupling	(1,804,049)	0	(1,804,049)	(1,568,802)	0	(1,568,802)	(235,247)	0	(235,247)
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	204,460	379,870	584,330	(583,397)	274,540	(308,857)	787,857	105,330	893,187

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended 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	87,515,631	0	87,515,631	58,828,881	0	58,828,881	28,686,750	0	28,686,750
1	804001	Pipeline Demand Costs	25,705,927	0	25,705,927	17,754,221	0	17,754,221	7,951,706	0	7,951,706
1	804002	Transport Variable Charges	852,696	0	852,696	589,082	0	589,082	263,614	0	263,614
6	804010	Gas Costs - Fixed Hedge	56,812	0	56,812	38,498	0	38,498	18,314	0	18,314
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	301,060	0	301,060	201,285	0	201,285	99,775	0	99,775
6	804018	Merchandise Processing Fee	106,783	0	106,783	70,948	0	70,948	35,835	0	35,835
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	10,776,782	0	10,776,782	7,257,179	0	7,257,179	3,519,603	0	3,519,603
6	804700	Gas Costs - Offsystem Bookout	170,455	0	170,455	117,209	0	117,209	53,246	0	53,246
6	804711	Gas Costs - Offsystem Bookout Offset	(170,455)	0	(170,455)	(117,209)	0	(117,209)	(53,246)	0	(53,246)
6	804730	Gas Costs - Intracompany LDC Gas	7,395,379	0	7,395,379	4,965,698	0	4,965,698	2,429,681	0	2,429,681
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(23,455,270)	0	(23,455,270)	(15,464,556)	0	(15,464,556)	(7,990,714)	0	(7,990,714)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	25,168,644	0	25,168,644	16,427,399	0	16,427,399	8,741,245	0	8,741,245
		TOTAL PURCHASED GAS COSTS	134,424,444	0	134,424,444	90,668,635	0	90,668,635	43,755,809	0	43,755,809

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.740%	32.260%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	317,679	160,708	478,387	258,789	106,561	365,350	58,890	54,147	113,037
99	908600	Public Purpose Tariff Rider Expense Offset	8,171,589	0	8,171,589	6,838,625	0	6,838,625	1,332,964	0	1,332,964
99	908610	Limited Income Tax Refund Program	116,274	0	116,274	116,274	0	116,274	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	4,209	0	4,209	21,060	0	21,060	(16,851)	0	(16,851)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,609,751	160,708	8,770,459	7,234,748	106,561	7,341,309	1,375,003	54,147	1,429,150

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.307%	33.693%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	502,698,521	348,658,022	154,040,499
	Interest Deduction for FIT Calculation	14,600,799	10,145,948	4,454,851
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended December 31, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	284,066,666	196,394,456	87,672,210
G-OPS	Operating & Maintenance Expense	195,261,786	135,552,836	59,708,950
G-OPS	Book Deprec/Amort and Reg Amortizations	28,269,871	19,201,298	9,068,573
G-OTX	Taxes Other than FIT	17,461,417	14,430,419	3,030,998
	Net Operating Income Before FIT	43,073,592	27,209,903	15,863,689
G-INT	Less: Interest Expense	14,600,799	10,145,948	4,454,851
G-SCM	Schedule M Adjustments	(5,909,194)	(4,888,451)	(1,020,743)
	Taxable Net Operating Income	22,563,599	12,175,504	10,388,095
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,738,356	2,556,856	2,181,500
G-DTE	Deferred FIT	200,462	53,874	146,588
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	4,918,754	2,595,898	2,322,856
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended December 31, 2018
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	18,051,224	11,654,116	29,705,340	12,369,241	8,391,052	20,760,293	5,681,983	3,263,064	8,945,047
12	997001	Contributions In Aid of Construction	0	1,195,188	1,195,188	0	826,413	826,413	0	368,775	368,775
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	368,473	368,473	0	266,303	266,303	0	102,170	102,170
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,834,436	0	2,834,436	959,430	0	959,430	1,875,006	0	1,875,006
4	997015	Airplane Lease Payments	0	44,780	44,780	0	32,363	32,363	0	12,417	12,417
12	997016	Redemption Expense Amortization	0	258,215	258,215	0	178,543	178,543	0	79,672	79,672
4	997020	FAS87 Current Pension Accrual	0	(198,571)	(198,571)	0	(143,511)	(143,511)	0	(55,060)	(55,060)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	4,347,535	0	4,347,535	3,641,692	0	3,641,692	705,843	0	705,843
12	997032	Interest Rate Swaps	0	(4,824,989)	(4,824,989)	0	(3,336,239)	(3,336,239)	0	(1,488,750)	(1,488,750)
4	997033	DSM Tariff Rider	34,949	0	34,949	(18,349)	0	(18,349)	53,298	0	53,298
12	997048	AFUDC	0	1,698,201	1,698,201	0	1,174,221	1,174,221	0	523,980	523,980
11	997049	Tax Depreciation	0	(34,462,672)	(34,462,672)	0	(23,808,537)	(23,808,537)	0	(10,654,135)	(10,654,135)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(295,572)	0	(295,572)	(278,721)	0	(278,721)	(16,851)	0	(16,851)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	3,350,901	3,350,901	0	2,314,970	2,314,970	0	1,035,931	1,035,931
4	997081	Deferred Compensation	0	(225,836)	(225,836)	0	(163,216)	(163,216)	0	(62,620)	(62,620)
4	997082	Meal Disallowances	0	151,960	151,960	0	109,825	109,825	0	42,135	42,135
4	997083	Paid Time Off	0	67,061	67,061	0	48,466	48,466	0	18,595	18,595
2	997084	Customer Uncollectibles	0	3,712	3,712	0	2,461	2,461	0	1,251	1,251
99	997098	Provision for Rate Refund	806,740	0	806,740	806,740	0	806,740	0	0	0
12	997101	Repairs 481 (a)	0	(7,266,550)	(7,266,550)	0	(5,024,456)	(5,024,456)	0	(2,242,094)	(2,242,094)
12	997102	Amort Idaho Earnings Test (254229)	(65,272)	0	(65,272)	0	0	0	(65,272)	0	(65,272)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(3,058,661)	0	(3,058,661)	(3,058,661)	0	(3,058,661)	0	0	0
99	997107	MDM System	(768,733)	0	(768,733)	(768,733)	0	(768,733)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	2,183,047	0	2,183,047	2,183,047	0	2,183,047	0	0	0
99	997109	Tax Reform Amortization	(794,556)	0	(794,556)	(785,871)	0	(785,871)	(8,685)	0	(8,685)
99	997110	FISERVE	(497,118)	0	(497,118)	(338,627)	0	(338,627)	(158,491)	0	(158,491)
12	997111	Capitalized Transportation	0	(246,512)	(246,512)	0	(170,451)	(170,451)	0	(76,061)	(76,061)
12	997112	AFUDC Equity Tax Flow Through	0	(513,783)	(513,783)	0	(355,255)	(355,255)	0	(158,528)	(158,528)
12	997113	AFUDC Equity CWIP	0	(233,265)	(233,265)	0	(161,291)	(161,291)	0	(71,974)	(71,974)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,251)	(16,251)	0	(7,252)	(7,252)
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			25,779,312	(29,203,074)	(5,909,194)	14,946,139	(19,834,590)	(4,888,451)	8,347,741	(9,368,484)	(1,020,743)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers - AMA	100.000%	66.307%	33.693%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.740%	32.260%
G-ALL	11	Book Depreciation	100.000%	69.085%	30.915%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.145%	30.855%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	1,318,376	911,591	406,785
99	410100	Deferred Federal Income Tax Exp	(1,212,547)	(938,764)	(273,783)
		SUBTOTAL	105,829	(27,173)	133,002
12	411100	Deferred Federal Income Tax Expense - Allocated	32,563	22,516	10,047
99	411100	Deferred Federal Income Tax Exp	62,070	58,531	3,539
		SUBTOTAL	94,633	81,047	13,586
		Total Deferred Federal Income Tax Expense	200,462	53,874	146,588

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.145%	30.855%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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	436,747	436,747	0	301,792	301,792	0	134,955	134,955
		TOTAL UNDERGROUND STORAGE TAX	0	436,747	436,747	0	301,792	301,792	0	134,955	134,955
		DISTRIBUTION									
99	408110	State Excise Tax	5,537,566	0	5,537,566	5,537,566	0	5,537,566	0	0	0
99	408120	Municipal Occupation & License Tax	6,295,583	0	6,295,583	5,192,612	0	5,192,612	1,102,971	0	1,102,971
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	5,164,159	0	5,164,159	3,398,449	0	3,398,449	1,765,710	0	1,765,710
99	409100	State Income Tax	27,362	0	27,362	0	0	0	27,362	0	27,362
		TOTAL DISTRIBUTION TAX	17,024,670	0	17,024,670	14,128,627	0	14,128,627	2,896,043	0	2,896,043
		TOTAL TAXES OTHER THAN FIT	17,024,670	436,747	17,461,417	14,128,627	301,792	14,430,419	2,896,043	134,955	3,030,998

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended December 31, 2018
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,976,901	3,779,100	1,022,594	1,428,746	2,451,340	779,605	548,155	1,327,760
4	3031XX	Misc Intangible IT Plant (3031XX)	984,868	45,912,626	46,897,494	970,021	33,181,973	34,151,994	14,847	12,730,653	12,745,500
TOTAL INTANGIBLE PLANT			2,787,067	47,889,527	50,676,594	1,992,615	34,610,719	36,603,334	794,452	13,278,808	14,073,260
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	2,538,606	2,538,606	0	1,754,177	1,754,177	0	784,429	784,429
1	352XXX	Wells	0	19,239,394	19,239,394	0	13,294,421	13,294,421	0	5,944,973	5,944,973
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	12,662,120	12,662,120	0	8,749,525	8,749,525	0	3,912,595	3,912,595
1	355000	Measuring & Regulating Equipment	0	1,332,875	1,332,875	0	921,017	921,017	0	411,858	411,858
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,622,397	2,622,397	0	1,812,076	1,812,076	0	810,321	810,321
TOTAL UNDERGROUND STORAGE PLAN			0	41,123,075	41,123,075	0	28,441,824	28,441,824	0	12,681,251	12,681,251
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	302,911	0	302,911	197,252	0	197,252	105,659	0	105,659
6	375000	Structures & Improvements	1,034,551	0	1,034,551	653,292	0	653,292	381,259	0	381,259
6	376000	Mains	341,882,029	2,514,392	344,396,421	225,172,751	1,703,249	226,876,000	116,709,278	811,143	117,520,421
6	378000	Measuring & Reg Station Equip-General	6,068,553	79,438	6,147,991	3,778,246	53,811	3,832,057	2,290,307	25,627	2,315,934
6	379000	Measuring & Reg Station Equip-City Gate	6,555,156	0	6,555,156	2,129,791	0	2,129,791	4,425,365	0	4,425,365
6	380000	Services	245,933,400	0	245,933,400	169,033,175	0	169,033,175	76,900,225	0	76,900,225
6	381XXX	Meters	81,452,690	0	81,452,690	57,191,209	0	57,191,209	24,261,481	0	24,261,481
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	3,479,268	0	3,479,268	2,659,130	0	2,659,130	820,138	0	820,138
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			686,797,153	2,593,830	689,390,983	460,878,771	1,757,060	462,635,831	225,918,382	836,770	226,755,152
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,009,077	2,119,997	5,129,074	2,911,641	1,532,164	4,443,805	97,436	587,833	685,269
4	390XXX	Structures & Improvements	11,328,596	24,060,401	35,388,997	9,655,011	17,388,933	27,043,944	1,673,585	6,671,468	8,345,053
4	391XXX	Office Furniture & Equipment	564,211	15,500,306	16,064,517	546,153	11,202,381	11,748,534	18,058	4,297,925	4,315,983
4	392XXX	Transportation Equipment	12,100,861	3,550,013	15,650,874	9,411,309	2,565,665	11,976,974	2,689,552	984,348	3,673,900
4	393000	Stores Equipment	198,597	963,648	1,162,245	153,874	696,448	850,322	44,723	267,200	311,923
4	394000	Tools, Shop & Garage Equipment	2,374,679	6,209,821	8,584,500	1,857,590	4,487,962	6,345,552	517,089	1,721,859	2,238,948

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	6,827	458,453	465,280	6,622	331,333	337,955	205	127,120	127,325
4	396XXX	Power Operated Equipment	3,388,511	1,058,844	4,447,355	2,456,517	765,248	3,221,765	931,994	293,596	1,225,590
4	397XXX	Communications Equipment	2,676,346	13,927,623	16,603,969	1,346,522	10,065,772	11,412,294	1,329,824	3,861,851	5,191,675
4	398000	Miscellaneous Equipment	2,328	94,955	97,283	417	68,626	69,043	1,911	26,329	28,240
		TOTAL GENERAL PLANT	35,650,033	67,944,061	103,594,094	28,345,656	49,104,532	77,450,188	7,304,377	18,839,529	26,143,906
		TOTAL PLANT IN SERVICE	725,234,253	159,550,493	884,784,746	491,217,042	113,914,135	605,131,177	234,017,211	45,636,358	279,653,569
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,821,698)	(15,821,698)	0	(10,932,793)	(10,932,793)	0	(4,888,905)	(4,888,905)
G-ADEP		Distribution Plant	(219,863,947)	(1,765,980)	(221,629,927)	(144,205,540)	(1,196,275)	(145,401,815)	(75,658,407)	(569,705)	(76,228,112)
G-ADEP		General Plant	(11,119,420)	(20,546,895)	(31,666,315)	(7,839,577)	(14,849,652)	(22,689,229)	(3,279,843)	(5,697,243)	(8,977,086)
		TOTAL ACCUMULATED DEPRECIATION	(230,983,367)	(38,134,573)	(269,117,940)	(152,045,117)	(26,978,720)	(179,023,837)	(78,938,250)	(11,155,853)	(90,094,103)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(297,581)	(600,357)	(897,938)	(203,721)	(433,890)	(637,611)	(93,860)	(166,467)	(260,327)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(39,453)	(12,451,467)	(12,490,920)	(28,511)	(8,998,923)	(9,027,434)	(10,942)	(3,452,544)	(3,463,486)
G-AAAMT		Underground Storage	0	(170,440)	(170,440)	0	(117,774)	(117,774)	0	(52,666)	(52,666)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(337,034)	(13,222,264)	(13,559,298)	(232,232)	(9,550,587)	(9,782,819)	(104,802)	(3,671,677)	(3,776,479)
		TOTAL ACCUMULATED DEPR/AMORT	(231,320,401)	(51,356,837)	(282,677,238)	(152,277,349)	(36,529,307)	(188,806,656)	(79,043,052)	(14,827,530)	(93,870,582)
		NET GAS UTILITY PLANT before DFIT	493,913,852	108,193,656	602,107,508	338,939,693	77,384,828	416,324,521	154,974,159	30,808,828	185,782,987
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,206,016)	(109,206,016)	0	(75,510,500)	(75,510,500)	0	(33,695,516)	(33,695,516)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,079,910)	(18,079,910)	0	(13,061,490)	(13,061,490)	0	(5,018,420)	(5,018,420)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(9,107)	(9,107)	0	(6,582)	(6,582)	0	(2,525)	(2,525)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(49,090)	(49,090)	0	(35,478)	(35,478)	0	(13,612)	(13,612)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(424,924)	(424,924)	0	(293,814)	(293,814)	0	(131,110)	(131,110)
		TOTAL ACCUMULATED DFIT	0	(127,769,047)	(127,769,047)	0	(88,907,864)	(88,907,864)	0	(38,861,183)	(38,861,183)
		NET GAS UTILITY PLANT	493,913,852	(19,575,391)	474,338,461	338,939,693	(11,523,036)	327,416,657	154,974,159	(8,052,355)	146,921,804

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%	67.740%	32.260%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	69.145%	30.855%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	493,913,852	(19,575,391)	474,338,461	338,939,693	(11,523,036)	327,416,657	154,974,159	(8,052,355)	146,921,804
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	7,690	2,149	9,839	7,053	1,552	8,605	637	597	1,234
4	182318 Accumulated Amortization - AFUDC	(201)	(148)	(349)	(198)	(107)	(305)	(3)	(41)	(44)
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100 Gas Inventory--Jackson Prairie	0	6,360,300	6,360,300	0	4,394,967	4,394,967	0	1,965,333	1,965,333
4	252000 Customer Advances	(3,326)	(25)	(3,351)	0	(18)	(18)	(3,326)	(7)	(3,333)
99	235199 Customer Deposits	(566,176)	0	(566,176)	(566,176)	0	(566,176)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	(899,903)	0	(899,903)	(752,880)	0	(752,880)	(147,023)	0	(147,023)
99	182302 WA Excess Nat Gas Line Extension	8,463,757	0	8,463,757	8,463,757	0	8,463,757	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,816,057)	0	(1,816,057)	(1,816,057)	0	(1,816,057)	0	0	0
C-WKC	Working Capital	11,080,936	0	11,080,936	7,549,307	0	7,549,307	3,531,629	0	3,531,629
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,266,720	12,093,340	28,360,060	12,884,806	8,356,559	21,241,365	3,381,914	3,736,781	7,118,695
	NET RATE BASE	510,180,572	(7,482,051)	502,698,521	351,824,499	(3,166,477)	348,658,022	158,356,073	(4,315,574)	154,040,499

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-12A
For Twelve Months 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)	8,278,220	8,278,220											
	Hydro (ED-AN)	12,047,214	12,047,214											
	Other (ED-AN)	9,789,258	9,789,258											
Total Electric Production		30,114,692	30,114,692											
Electric Transmission														
	ED-AN	12,878,209	12,878,209											
Total Electric Transmission		12,878,209	12,878,209											
Electric Distribution														
	ED-AN	59,978	59,978											
	ED-ID	17,719,503	17,719,503											
	ED-WA	32,057,154	32,057,154											
Total Electric Distribution		49,836,635	49,836,635											
Gas Underground Storage														
1	GD-AN	906,735	906,735			906,735	906,735		626,554	626,554		280,181	280,181	
	GD-OR	151,239		151,239										
Total Gas Underground Storage		1,057,974	906,735	151,239		906,735	906,735		626,554	626,554		280,181	280,181	
Gas Distribution														
6	GD-AN	62,755	62,755			62,755	62,755		42,510	42,510		20,245	20,245	
	GD-ID	5,559,358	5,559,358			5,559,358	5,559,358				5,559,358		5,559,358	
	GD-WA	11,599,468	11,599,468			11,599,468	11,599,468	11,599,468		11,599,468				
	GD-OR	7,694,751		7,694,751										
Total Gas Distribution		24,916,332	17,221,581	7,694,751		17,158,826	62,755	17,221,581	11,599,468	42,510	11,641,978	5,559,358	20,245	5,579,603
General Plant														
	ED-AN	2,203,860	2,203,860											
	ED-ID	255,254	255,254											
	ED-WA	578,541	578,541											
7,4	CD-AA	21,615,435	15,159,985	4,441,756	2,013,694		4,441,756	4,441,756		3,210,146	3,210,146		1,231,610	1,231,610
9,4	CD-AN	1,004,892	780,952	223,940			223,940	223,940		161,846	161,846		62,094	62,094
9	CD-ID	355,813	276,520	79,293		79,293	79,293	79,293				79,293		79,293
9	CD-WA	609,353	473,559	135,794		135,794	135,794	135,794			135,794			
8,4	GD-AA	359,374		246,394	112,980		246,394	246,394		178,074	178,074		68,320	68,320
4	GD-AN	30,983		30,983			30,983	30,983		22,392	22,392		8,591	8,591
	GD-ID	25,938		25,938		25,938	25,938	25,938				25,938		25,938
	GD-WA	416,097		416,097		416,097	416,097	416,097		416,097	416,097			
	GD-OR	184,120		184,120										
Total General Plant		27,639,660	19,728,671	5,600,195	2,310,794	657,122	4,943,073	5,600,195	551,891	3,572,458	4,124,349	105,231	1,370,615	1,475,846
Total Depreciation Expense		146,443,502	112,558,207	23,728,511	10,156,784	17,815,948	5,912,563	23,728,511	12,151,359	4,241,522	16,392,881	5,664,589	1,671,041	7,335,630

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-12A
For Twelve Months 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	67.740%	32.260%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,459	234,459												
Total Production/Transmission		1,152,859	1,152,859												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		30,019	30,019												
General Plant - 303000															
7,4	CD-AA	627,331	439,979	128,910	58,442		128,910	128,910		93,166	93,166		35,744	35,744	
9,4	CD-AN	9,729	7,561	2,168			2,168	2,168		1,567	1,567		601	601	
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		684,932	447,540	170,882	66,510		39,804	131,078	170,882	24,862	94,733	119,595	14,942	36,345	51,287
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	26,854,657	18,834,513	5,518,364	2,501,780		5,518,364	5,518,364		3,988,232	3,988,232		1,530,132	1,530,132	
9,4	CD-AN	14,316	11,125	3,191			3,191	3,191		2,306	2,306		885	885	
9,4	CD-ID	11,002	8,550	2,452			2,452	2,452				2,452		2,452	
9,4	CD-WA	866,137	673,118	193,019			193,019	193,019	193,019		193,019			0	
	ED-AN	2,122,499	2,122,499												
	ED-ID	0	0												
	ED-WA	576,077	576,077												
8,4	GD-AA	129,472		88,769	40,703		88,769	88,769		64,155	64,155		24,614	24,614	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		30,574,160	22,225,882	5,805,795	2,542,483		195,471	5,610,324	5,805,795	193,019	4,054,693	4,247,712	2,452	1,555,631	1,558,083
Gas Underground Storage															
1	GD-AN	152		152			152	152		105	105		47	47	
Total Gas Underground Storage		152		152			152	152		105	105		47	47	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	48,030	48,030												
	GD-OR	0			0										
Total General Plant- 390200, 396200		48,030	48,030	0	0		0	0		0	0		0	0	
Total Amortization Expense		32,490,152	23,904,330	5,976,829	2,608,993		235,275	5,741,554	5,976,829	217,881	4,149,531	4,367,412	17,394	1,592,023	1,609,417

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-12A
For Twelve Months 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)	(302,124,464)	(302,124,464)											
	Hydro (ED-AN)	(132,449,693)	(132,449,693)											
	Other (ED-AN)	(123,870,545)	(123,870,545)											
Total Electric Production		(558,444,702)	(558,444,702)											
Electric Transmission														
	ED-AN	(214,514,464)	(214,514,464)											
Total Electric Transmission		(214,514,464)	(214,514,464)											
Electric Distribution														
	ED-AN	(157,932)	(157,932)											
	ED-ID	(210,298,530)	(210,298,530)											
	ED-WA	(336,578,091)	(336,578,091)											
Total Electric Distribution		(547,034,553)	(547,034,553)											
Gas Underground Storage														
1	GD-AN	(15,821,698)	(15,821,698)		(15,821,698)	(15,821,698)		(10,932,793)	(10,932,793)		(4,888,905)	(4,888,905)		
	GD-OR	(1,086,875)		(1,086,875)										
Total Gas Underground Storage		(16,908,573)	(15,821,698)	(1,086,875)	(15,821,698)	(15,821,698)		(10,932,793)	(10,932,793)		(4,888,905)	(4,888,905)		
Gas Distribution														
6	GD-AN	(1,765,980)	(1,765,980)		(1,765,980)	(1,765,980)		(1,196,275)	(1,196,275)		(569,705)	(569,705)		
	GD-ID	(75,658,407)	(75,658,407)		(75,658,407)	(75,658,407)				(75,658,407)			(75,658,407)	
	GD-WA	(144,205,540)	(144,205,540)		(144,205,540)	(144,205,540)	(144,205,540)		(144,205,540)					
	GD-OR	(109,296,539)		(109,296,539)										
Total Gas Distribution		(330,926,466)	(221,629,927)	(109,296,539)	(219,863,947)	(1,765,980)	(221,629,927)	(144,205,540)	(1,196,275)	(145,401,815)	(75,658,407)	(569,705)	(76,228,112)	
General Plant														
	ED-AN	(46,625,858)	(46,625,858)											
	ED-ID	(10,387,605)	(10,387,605)											
	ED-WA	(19,993,194)	(19,993,194)											
7,4	CD-AA	(64,046,968)	(44,919,341)	(13,161,011)	(5,966,616)	(13,161,011)	(13,161,011)		(9,511,726)	(9,511,726)		(3,649,285)	(3,649,285)	
9,4	CD-AN	(12,864,025)	(9,997,277)	(2,866,748)		(2,866,748)	(2,866,748)		(2,071,856)	(2,071,856)		(794,892)	(794,892)	
9	CD-ID	(6,153,194)	(4,781,955)	(1,371,239)		(1,371,239)	(1,371,239)				(1,371,239)		(1,371,239)	
9	CD-WA	(4,388,711)	(3,410,687)	(978,024)		(978,024)	(978,024)	(978,024)		(978,024)				
8,4	GD-AA	(2,224,438)		(1,525,119)	(699,319)	(1,525,119)	(1,525,119)		(1,102,234)	(1,102,234)		(422,885)	(422,885)	
4	GD-AN	(2,994,017)		(2,994,017)		(2,994,017)	(2,994,017)		(2,163,836)	(2,163,836)		(830,181)	(830,181)	
	GD-ID	(1,908,604)		(1,908,604)		(1,908,604)	(1,908,604)				(1,908,604)		(1,908,604)	
	GD-WA	(6,861,553)		(6,861,553)		(6,861,553)	(6,861,553)	(6,861,553)		(6,861,553)				
	GD-OR	(4,565,584)		(4,565,584)										
Total General Plant		(183,013,751)	(140,115,917)	(31,666,315)	(11,231,519)	(11,119,420)	(20,546,895)	(31,666,315)	(7,839,577)	(14,849,652)	(22,689,229)	(3,279,843)	(5,697,243)	(8,977,086)
Total Accumulated Depreciation		(1,850,842,509)	(1,460,109,636)	(269,117,940)	(121,614,933)	(230,983,367)	(38,134,573)	(269,117,940)	(152,045,117)	(26,978,720)	(179,023,837)	(78,938,250)	(11,155,853)	(90,094,103)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/1/2019 3:13 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	67.740%	32.260%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended December 31, 2018
 Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(11,518,954)	(11,518,954)												
Misc Intangible Plt (303000)	ED-AN	(1,731,653)	(1,731,653)												
Total Production/Transmission		(13,250,607)	(13,250,607)												
Distribution															
Franchises (302000)	ED-WA	(205,618)	(205,618)												
Misc Intangible Plt (303000)	ED-WA	(39,740)	(39,740)												
Total Distribution		(245,358)	(245,358)												
General Plant - 303000															
7,4	CD-AA	(2,811,369)	(1,971,754)	(577,708)	(261,907)		(577,708)	(577,708)		(417,521)	(417,521)		(160,187)	(160,187)	
9,4	CD-AN	(101,632)	(78,983)	(22,649)			(22,649)	(22,649)		(16,369)	(16,369)		(6,280)	(6,280)	
	GD-ID	(93,860)		(93,860)			(93,860)	(93,860)				(93,860)		(93,860)	
	GD-WA	(203,721)		(203,721)			(203,721)	(203,721)	(203,721)		(203,721)				
	GD-OR	(92,720)			(92,720)										
Total General Plant - 303000		(3,303,302)	(2,050,737)	(897,938)	(354,627)		(297,581)	(600,357)	(897,938)	(203,721)	(433,890)	(637,611)	(93,860)	(166,467)	(260,327)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(59,059,719)	(41,421,535)	(12,136,181)	(5,502,003)		(12,136,181)	(12,136,181)		(8,771,060)	(8,771,060)		(3,365,121)	(3,365,121)	
9,4	CD-AN	(37,607)	(29,226)	(8,381)			(8,381)	(8,381)		(6,057)	(6,057)		(2,324)	(2,324)	
9	CD-ID	(49,102)	(38,160)	(10,942)			(10,942)	(10,942)				(10,942)		(10,942)	
9	CD-WA	(127,939)	(99,428)	(28,511)			(28,511)	(28,511)	(28,511)		(28,511)		0	0	
	ED-AN	(3,047,454)	(3,047,454)												
	ED-ID	0	0												
	ED-WA	(2,531,984)	(2,531,984)												
8,4	GD-AA	(447,631)		(306,905)	(140,726)		(306,905)	(306,905)		(221,806)	(221,806)		(85,099)	(85,099)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		(65,301,436)	(47,167,787)	(12,490,920)	(5,642,729)		(39,453)	(12,451,467)	(12,490,920)	(28,511)	(8,998,923)	(9,027,434)	(10,942)	(3,452,544)	(3,463,486)
Gas Underground Storage															
1	GD-AN	(170,440)		(170,440)			(170,440)	(170,440)		(117,774)	(117,774)		(52,666)	(52,666)	
Total Gas Underground Storage		(170,440)		(170,440)			(170,440)	(170,440)		(117,774)	(117,774)		(52,666)	(52,666)	
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	(120,942)	(120,942)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0		0			
	GD-OR	0			0										
Total General Plant - 390200, 396200		(120,942)	(120,942)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(82,392,085)	(62,835,431)	(13,559,298)	(5,997,356)		(337,034)	(13,222,264)	(13,559,298)	(232,232)	(9,550,587)	(9,782,819)	(104,802)	(3,671,677)	(3,776,479)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	460,219	75,166	362,279	22,774	460,219	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,707,235	0	0	0	0	2,707,235	0	0	2,707,235	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	1,705,047	712,828	339,789	272,460	1,325,077	204,405	97,436	78,129	379,970	0	0	
		TOTAL ACCOUNT	15,657,626	787,994	702,068	7,264,255	8,754,317	2,911,640	97,436	2,119,997	5,129,073	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,283,029	1,103,774	2,542,817	4,636,438	8,283,029	0	0	0	0	0	0	
99		GD-WA / ID / AN	8,043,103	0	0	0	0	8,043,103	0	0	8,043,103	0	0	
99		GD-OR / AS	3,705,741	0	0	0	0	0	0	0	0	3,705,741	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	105,558,351	0	0	74,033,349	74,033,349	0	0	21,691,186	21,691,186	0	9,833,816	
9		CD-WA / ID / AN	25,374,510	5,621,246	5,836,333	8,262,222	19,719,801	1,611,908	1,673,585	2,369,216	5,654,709	0	0	
		TOTAL ACCOUNT	150,964,734	6,725,020	8,379,150	86,932,009	102,036,179	9,655,011	1,673,585	24,060,402	35,388,998	3,705,741	9,833,816	13,539,557
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,832,082	761,848	0	2,070,234	2,832,082	0	0	0	0	0	0	
99		GD-WA / ID / AN	172,980	0	0	0	0	172,980	0	0	172,980	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	372,137	0	0	0	0	0	0	255,145	255,145	0	116,992	
7		CD-AA	74,068,102	0	0	51,947,664	51,947,664	0	0	15,220,254	15,220,254	0	6,900,184	
9		CD-WA / ID / AN	1,867,347	1,301,375	62,975	86,859	1,451,209	373,173	18,058	24,907	416,138	0	0	
		TOTAL ACCOUNT	79,312,648	2,063,223	62,975	54,104,757	56,230,955	546,153	18,058	15,500,306	16,064,517	0	7,017,176	7,017,176
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	43,901,367	21,069,039	9,011,425	13,820,903	43,901,367	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,052,520	0	0	0	0	8,851,848	2,472,154	1,728,518	13,052,520	0	0	
99		GD-OR / AS	3,787,833	0	0	0	0	0	0	0	0	3,787,833	0	
8		GD-AA	13,363	0	0	0	0	0	0	9,162	9,162	0	4,201	
7		CD-AA	5,867,615	0	0	4,115,252	4,115,252	0	0	1,205,736	1,205,736	0	546,627	
9		CD-WA / ID / AN	6,208,012	1,951,021	758,138	2,115,398	4,824,557	559,461	217,398	606,596	1,383,455	0	0	
		TOTAL ACCOUNT	72,830,710	23,020,060	9,769,563	20,051,553	52,841,176	9,411,309	2,689,552	3,550,012	15,650,873	3,787,833	550,828	4,338,661

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	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	25,641	0	0	0	0	0	0	0	25,641	0	25,641	
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	4,819,771	229,168	155,965	3,360,552	3,745,685	65,715	44,723	963,648	1,074,086	0	0	
		TOTAL ACCOUNT	5,332,822	239,629	170,328	3,734,978	4,144,935	153,875	44,723	963,648	1,162,246	25,641	0	25,641
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,105,318	760,658	234,804	4,109,856	5,105,318	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,533,745	0	0	0	0	1,854,090	300,528	379,127	2,533,745	0	0	
99		GD-OR / AS	872,942	0	0	0	0	0	0	0	872,942	0	872,942	
8		GD-AA	4,477,868	0	0	0	0	0	0	3,070,116	3,070,116	0	1,407,752	
7		CD-AA	13,233,263	0	0	9,281,149	9,281,149	0	0	2,719,303	2,719,303	0	1,232,811	
9		CD-WA / ID / AN	1,172,698	12,206	755,216	143,941	911,363	3,500	216,560	41,275	261,335	0	0	
		TOTAL ACCOUNT	27,395,834	772,864	990,020	13,534,946	15,297,830	1,857,590	517,088	6,209,821	8,584,499	872,942	2,640,563	3,513,505
	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	1,349,299	294,338	16,076	1,038,885	1,349,299	0	0	0	0	0	0	
99		GD-WA / ID / AN	101,298	0	0	0	0	6,606	200	94,492	101,298	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	1,229,487	0	0	862,301	862,301	0	0	252,647	252,647	0	114,539	
9		CD-WA / ID / AN	3,332	54	17	2,518	2,589	16	5	722	743	0	0	
		TOTAL ACCOUNT	2,885,635	294,392	16,093	1,903,704	2,214,189	6,622	205	458,453	465,280	40,917	165,249	206,166

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,209,962	14,307,319	9,485,380	8,417,263	32,209,962	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,048,403	0	0	0	0	2,384,295	843,519	820,589	4,048,403	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	1,302,913	251,861	308,540	452,158	1,012,559	72,222	88,475	129,657	290,354	0	0	0
		TOTAL ACCOUNT	38,133,591	14,559,180	9,793,920	9,240,070	33,593,170	2,456,517	931,994	1,058,843	4,447,354	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,036,028	12,206,724	7,038,764	45,790,540	65,036,028	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,192,444	0	0	0	0	706,358	486,086	0	1,192,444	0	0	0
99		GD-OR / AS	1,221,168	0	0	0	0	0	0	0	0	1,221,168	0	1,221,168
8		GD-AA	1,153,368	0	0	0	0	0	0	790,772	790,772	0	362,596	362,596
7		CD-AA	53,566,645	0	0	37,568,966	37,568,966	0	0	11,007,410	11,007,410	0	4,990,269	4,990,269
9		CD-WA / ID / AN	16,214,237	2,232,458	2,942,386	7,426,050	12,600,894	640,164	843,738	2,129,441	3,613,343	0	0	0
		TOTAL ACCOUNT	138,383,890	14,439,182	9,981,150	90,785,556	115,205,888	1,346,522	1,329,824	13,927,623	16,603,969	1,221,168	5,352,865	6,574,033
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	151,146	0	6,846	144,300	151,146	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	461,868	0	0	323,931	323,931	0	0	94,909	94,909	0	43,028	43,028
9		CD-WA / ID / AN	10,652	1,453	6,663	162	8,278	417	1,911	46	2,374	0	0	0
		TOTAL ACCOUNT	626,033	1,453	13,509	468,393	483,355	417	1,911	94,955	97,283	2,367	43,028	45,395
		TOTAL GENERAL PLANT	531,637,364	62,902,997	39,878,776	288,134,062	390,915,835	28,345,656	7,304,376	67,944,060	103,594,092	10,548,987	26,578,450	37,127,437

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-12A
For Twelve Months 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	10,709,311	319,716	0	10,389,595	10,709,311	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,409,972	0	0	6,599,684	6,599,684	0	0	1,933,655	1,933,655	0	876,633	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,541,663	319,716	0	17,140,091	17,459,807	1,022,594	779,605	1,976,901	3,779,100	426,123	876,633	1,302,756
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,626,622	3,020,128	0	10,606,494	13,626,622	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	656,490	0	0	0	0	0	0	450,103	450,103	0	206,387	
7		CD-AA	85,904,383	0	0	60,249,039	60,249,039	0	0	17,652,492	17,652,492	0	8,002,852	
9		CD-WA / ID / AN	146,490	0	51,777	62,068	113,845	0	14,847	17,798	32,645	0	0	
		TOTAL ACCOUNT	100,333,985	3,020,128	51,777	70,917,601	73,989,506	0	14,847	18,120,393	18,135,240	0	8,209,239	8,209,239
	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	2,684,098	0	0	1,882,492	1,882,492	0	0	551,555	551,555	0	250,051	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,684,098	0	0	1,882,492	1,882,492	0	0	551,555	551,555	0	250,051	250,051
	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-12A
For Twelve Months 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
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	30,301,104	0	0	21,251,679	21,251,679	0	0	6,226,574	6,226,574	0	2,822,851	2,822,851	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,301,104	0	0	21,251,679	21,251,679	0	0	6,226,574	6,226,574	0	2,822,851	2,822,851	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	1,432,192	0	0	1,004,468	1,004,468	0	0	294,301	294,301	0	133,423	133,423	0
9		CD-WA / ID / AN	4,352,796	3,382,775	0	0	3,382,775	970,021	0	0	970,021	0	0	0	0
		TOTAL ACCOUNT	5,784,988	3,382,775	0	1,004,468	4,387,243	970,021	0	294,301	1,264,322	0	133,423	133,423	0
		TOTAL	262,477,041	6,722,619	51,777	182,914,295	189,688,691	1,992,615	794,452	47,889,528	50,676,595	426,123	21,685,632	22,111,755	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-12A
For Twelve Months 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	(87,171,636)	(61,137,827)	(17,912,899)	(8,120,910)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(749,427)	(582,417)	(167,010)	0
7	282919 CD-AA	(44,323)	(31,086)	(9,108)	(4,129)
7	283750 CD-AA	(238,893)	(167,548)	(49,090)	(22,255)
	Total	(88,204,279)	(61,918,878)	(18,138,107)	(8,147,294)

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 WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,398,613	3,398,613	0	0	0	0	3,398,613
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	886	886	0	0	0	0	886
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,024)	(2,024)	0	0	0	0	(2,024)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,162,947	26,314,327	0	80,477,274	46,613,640	22,782,698	7,549,307	3,531,629	0
TOTAL		54,162,947	26,314,327	3,397,474	83,874,748	46,613,640	22,782,698	7,549,307	3,531,629	3,397,474

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	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						