

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	36,655,806	24,498,885	12,156,921
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,655,806	24,498,885	12,156,921
G-APL	Gas Net Adjusted Rate Base	486,189,034	334,067,271	152,121,763
	RATE OF RETURN	7.539%	7.334%	7.992%

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 September 30, 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	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers - AMA Percent	10-01-2017 thru 09-30-2018	246,967 100.000%	163,693 66.281%	83,274 33.719%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2017 thru 09-30-2018	13,398,873 100.000%	9,467,125 70.656%	3,931,748 29.344%
	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	10-01-2017 thru 09-30-2018	270,980,035 100.000%	183,720,961 67.799%	87,259,074 32.201%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2018

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 September 30, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 2018	
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	System	Washington	Idaho	
			279,247,994	190,413,141	88,834,853	
			100.000%	68.188%	31.812%	
11	Book Depreciation Percent	10-01-2017 thru 09-30-2018	23,008,467	15,754,476	7,253,991	
			100.000%	68.473%	31.527%	
12	Net Gas Plant (before ADFIT) - AMA Percent	09-01-2017 thru 09-30-2018	583,785,398	400,071,782	183,713,616	
			100.000%	68.531%	31.469%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2017 thru 09-30-2018	66,516,761	49,106,990	17,409,771	
			100.000%	73.826%	26.174%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2017 thru 09-30-2018	-35,590,367	-24,050,725	-11,539,642	
			100.000%	67.577%	32.423%	
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 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	145,019,831	0	145,019,831	101,171,557	0	101,171,557	43,848,274	0	43,848,274
99	4812XX Commercial - Firm & Interruptible	65,596,411	0	65,596,411	46,652,190	0	46,652,190	18,944,221	0	18,944,221
99	4813XX Industrial-Firm	2,876,475	0	2,876,475	1,675,006	0	1,675,006	1,201,469	0	1,201,469
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	266,221	0	266,221	235,603	0	235,603	30,618	0	30,618
99	499XXX Unbilled Revenue	(422,939)	0	(422,939)	(379,760)	0	(379,760)	(43,179)	0	(43,179)
TOTAL SALES TO ULTIMATE CUSTOMERS		213,335,999	0	213,335,999	149,354,596	0	149,354,596	63,981,403	0	63,981,403
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	71,663,725	0	71,663,725	48,026,441	0	48,026,441	23,637,284	0	23,637,284
4	488000 Miscellaneous Service Revenues	14,604	0	14,604	7,234	0	7,234	7,370	0	7,370
99	4893XX Transportation Revenues	5,717,343	0	5,717,343	5,126,412	0	5,126,412	590,931	0	590,931
99	493000 Rent from Gas Property	2,652	0	2,652	2,652	0	2,652	0	0	0
4	495XXX Other Gas Revenues	(1,380,737)	408,954	(971,783)	(886,595)	291,805	(594,790)	(494,142)	117,149	(376,993)
99	496100 Provision for Rate Refund	(2,085,519)	0	(2,085,519)	(2,085,519)	0	(2,085,519)	0	0	0
99	496110 Provision for Rate Refund-Tax Reform	(3,172,000)	0	(3,172,000)	(2,106,000)	0	(2,106,000)	(1,066,000)	0	(1,066,000)
TOTAL OTHER OPERATING REVENUES		70,760,068	408,954	71,169,022	48,084,625	291,805	48,376,430	22,675,443	117,149	22,792,592
TOTAL GAS REVENUES		284,096,067	408,954	284,505,021	197,439,221	291,805	197,731,026	86,656,846	117,149	86,773,995
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	126,683,295	0	126,683,295	85,284,660	0	85,284,660	41,398,635	0	41,398,635
99	808XXX Net Natural Gas Storage Transactions	6,350,991	0	6,350,991	4,658,892	0	4,658,892	1,692,099	0	1,692,099
99	811000 Gas Used for Products Extraction	(1,011,515)	0	(1,011,515)	(674,791)	0	(674,791)	(336,724)	0	(336,724)
10	813000 Other Gas Expenses	0	1,271,154	1,271,154	0	866,774	866,774	0	404,380	404,380
99	813010 Gas Technology Institute (GTI) Expenses	112,952	0	112,952	78,872	0	78,872	34,080	0	34,080
TOTAL PRODUCTION EXPENSES		132,135,723	1,271,154	133,406,877	89,347,633	866,774	90,214,407	42,788,090	404,380	43,192,470
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	19,230	19,230	0	13,280	13,280	0	5,950	5,950
1	824000 Other Expenses	0	763,988	763,988	0	527,610	527,610	0	236,378	236,378
1	837000 Other Equipment	0	1,448,685	1,448,685	0	1,000,462	1,000,462	0	448,223	448,223
TOTAL UNDERGROUND STORAGE OPER EXP		0	2,231,903	2,231,903	0	1,541,352	1,541,352	0	690,551	690,551
G-DEPX	Depreciation Expense-Underground Storage	0	868,386	868,386	0	599,707	599,707	0	268,679	268,679
G-AMTX	Amortization Expense-Underground Storage	0	208	208	0	144	144	0	64	64
G-OTX	Taxes Other Than FIT	0	408,485	408,485	0	282,100	282,100	0	126,385	126,385

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,277,079	1,277,079	0	881,951	881,951	0	395,128	395,128
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,508,982	3,508,982	0	2,423,303	2,423,303	0	1,085,679	1,085,679

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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	440,378	1,428,424	1,868,802	329,288	1,009,267	1,338,555	111,090	419,157	530,247
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,519,666	1,138,754	4,658,420	2,307,444	804,598	3,112,042	1,212,222	334,156	1,546,378
3	875000 Measuring & Reg Sta Exp-General	142,668	0	142,668	98,685	0	98,685	43,983	0	43,983
3	876000 Measuring & Reg Sta Exp-Industrial	25,105	0	25,105	20,436	0	20,436	4,669	0	4,669
3	877000 Measuring & Reg Sta Exp-City Gate	115,194	863	116,057	60,667	610	61,277	54,527	253	54,780
3	878000 Meter & House Regulator Expenses	519,924	0	519,924	337,244	0	337,244	182,680	0	182,680
3	879000 Customer Installation Expenses	1,960,911	90,305	2,051,216	1,352,959	63,806	1,416,765	607,952	26,499	634,451
3	880000 Other Expenses	1,802,874	710,621	2,513,495	1,388,744	502,096	1,890,840	414,130	208,525	622,655
3	881000 Rents	0	39,203	39,203	0	27,699	27,699	0	11,504	11,504
	MAINTENANCE									
3	885000 Supervision & Engineering	219,896	39	219,935	119,737	28	119,765	100,159	11	100,170
3	887000 Mains	1,043,800	86	1,043,886	797,884	61	797,945	245,916	25	245,941
3	889000 Measuring & Reg Sta Exp-General	209,975	58,816	268,791	143,604	41,557	185,161	66,371	17,259	83,630
3	890000 Measuring & Reg Sta Exp-Industrial	555,935	1,325	557,260	520,134	936	521,070	35,801	389	36,190
3	891000 Measuring & Reg Sta Exp-City Gate	66,987	401	67,388	43,839	283	44,122	23,148	118	23,266
3	892000 Services	1,394,145	0	1,394,145	1,010,676	0	1,010,676	383,469	0	383,469
3	893000 Meters & House Regulators	1,378,752	640,100	2,018,852	935,752	452,269	1,388,021	443,000	187,831	630,831
3	894000 Other Equipment	2,663	226,002	228,665	32	159,684	159,716	2,631	66,318	68,949
	TOTAL DISTRIBUTION OPERATING EXP	13,398,873	4,334,939	17,733,812	9,467,125	3,062,894	12,530,019	3,931,748	1,272,045	5,203,793
G-DEPX	Depreciation Expense-Distribution	16,770,236	63,854	16,834,090	11,309,138	43,292	11,352,430	5,461,098	20,562	5,481,660
G-OTX	Taxes Other Than FIT	17,326,752	0	17,326,752	14,408,784	0	14,408,784	2,917,968	0	2,917,968
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	34,096,988	63,854	34,160,842	25,717,922	43,292	25,761,214	8,379,066	20,562	8,399,628
	TOTAL DISTRIBUTION EXPENSES	47,495,861	4,398,793	51,894,654	35,185,047	3,106,186	38,291,233	12,310,814	1,292,607	13,603,421

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For Twelve Months 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	113,845	113,845	0	75,458	75,458	0	38,387	38,387
2	902000	Meter Reading Expenses	1,899,762	111,151	2,010,913	1,770,984	73,672	1,844,656	128,778	37,479	166,257
2	903XXX	Customer Records & Collection Expenses	1,493,912	4,890,324	6,384,236	1,076,288	3,241,356	4,317,644	417,624	1,648,968	2,066,592
2	904000	Uncollectible Accounts	0	1,675,187	1,675,187	0	1,110,331	1,110,331	0	564,856	564,856
2	905000	Misc Customer Accounts	0	157,609	157,609	0	104,465	104,465	0	53,144	53,144
	TOTAL CUSTOMER ACCOUNTS EXPENSES		3,393,674	6,948,116	10,341,790	2,847,272	4,605,282	7,452,554	546,402	2,342,834	2,889,236
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	8,338,864	159,656	8,498,520	6,953,144	105,822	7,058,966	1,385,720	53,834	1,439,554
2	909000	Advertising	98	906,580	906,678	11	600,890	600,901	87	305,690	305,777
2	910000	Misc Customer Service & Info Exp	0	194,700	194,700	0	129,049	129,049	0	65,651	65,651
	TOTAL CUSTOMER SERVICE & INFO EXP		8,338,962	1,260,936	9,599,898	6,953,155	835,761	7,788,916	1,385,807	425,175	1,810,982
	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	160,210	8,801,028	8,961,238	112,450	6,279,886	6,392,336	47,760	2,521,142	2,568,902
4	921000	Office Supplies & Expenses	2,264	1,254,717	1,256,981	2,264	895,291	897,555	0	359,426	359,426
4	922000	Admin. Expenses Transferred - Credit	0	(18,985)	(18,985)	0	(13,547)	(13,547)	0	(5,438)	(5,438)
4	923000	Outside Services Employed	51,600	2,290,118	2,341,718	51,600	1,634,091	1,685,691	0	656,027	656,027
4	924000	Property Insurance Premium	0	300,787	300,787	0	214,624	214,624	0	86,163	86,163
4	925XXX	Injuries and Damages	436	841,179	841,615	262	600,215	600,477	174	240,964	241,138
4	926XXX	Employee Pensions and Benefits	665	523,750	524,415	665	373,717	374,382	0	150,033	150,033
4	928000	Regulatory Commission Expenses	729,250	303,334	1,032,584	527,075	216,441	743,516	202,175	86,893	289,068
4	930000	Miscellaneous General Expenses	39,450	1,050,328	1,089,778	26,352	749,451	775,803	13,098	300,877	313,975
4	931000	Rents	7,440	169,899	177,339	7,440	121,230	128,670	0	48,669	48,669
4	935000	Maintenance of General Plant	358,198	3,039,076	3,397,274	263,200	2,168,502	2,431,702	94,998	870,574	965,572
TOTAL ADMIN & GEN OPERATING EXP			1,349,513	18,555,231	19,904,744	991,308	13,239,901	14,231,209	358,205	5,315,330	5,673,535
G-DEPX		Depreciation Expense-General Plant	426,307	4,879,684	5,305,991	320,489	3,481,850	3,802,339	105,818	1,397,834	1,503,652
G-AMTX		Amortization Expense - General Plant - 303000	39,804	125,242	165,046	24,862	89,365	114,227	14,942	35,877	50,819
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	29,873	5,502,004	5,531,877	26,823	3,925,900	3,952,723	3,050	1,576,104	1,579,154
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	(232,301)	0	(232,301)	(232,301)	0	(232,301)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extens	243,439	0	243,439	243,439	0	243,439	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	(549,270)	0	(549,270)	(374,891)	0	(374,891)	(174,379)	0	(174,379)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(507,240)	0	(507,240)	(507,240)	0	(507,240)	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			(381,252)	10,506,930	10,125,678	(498,819)	7,497,115	6,998,296	117,567	3,009,815	3,127,382
TOTAL ADMIN & GENERAL EXPENSES			968,261	29,062,161	30,030,422	492,489	20,737,016	21,229,505	475,772	8,325,145	8,800,917
TOTAL EXPENSES BEFORE FIT			192,332,481	46,450,142	238,782,623	134,825,596	32,574,322	167,399,918	57,506,885	13,875,820	71,382,705
NET OPERATING INCOME (LOSS) BEFORE FIT					45,722,398			30,331,108		15,391,290	
G-FIT		FEDERAL INCOME TAX			5,060,602			2,293,781			2,766,821
G-FIT		DEFERRED FEDERAL INCOME TAX			4,026,054			3,553,274			472,780

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			36,655,806			24,498,885			12,156,921

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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 - AMA		100.000%		66.281%		33.719%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.656%		29.344%			
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-495-12A
For Twelve Months 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	52,742	408,954	461,696	52,742	291,805	344,547	0	117,149	117,149
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,006,075	0	3,006,075	1,493,925	0	1,493,925
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	65,249	0	65,249	0	0	0	65,249	0	65,249
4	495328	Residential Decoupling Deferral	2,503,451	0	2,503,451	2,705,986	0	2,705,986	(202,535)	0	(202,535)
4	495329	Amortization Res Decoupling Deferral	(7,705,587)	0	(7,705,587)	(6,344,857)	0	(6,344,857)	(1,360,730)	0	(1,360,730)
4	495338	Non-Res Decoupling Deferred Rev	1,496,004	0	1,496,004	1,620,317	0	1,620,317	(124,313)	0	(124,313)
4	495339	Amortization Non-Res Decoupling	(2,292,596)	0	(2,292,596)	(1,926,858)	0	(1,926,858)	(365,738)	0	(365,738)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	(1,380,737)	408,954	(971,783)	(886,595)	291,805	(594,790)	(494,142)	117,149	(376,993)

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
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended September 30, 2018
Average of Monthly Averages Basis

Report ID:
G-804-12A

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	77,925,231	0	77,925,231	52,407,644	0	52,407,644	25,517,587	0	25,517,587
1	804001	Pipeline Demand Costs	26,156,908	0	26,156,908	18,097,412	0	18,097,412	8,059,496	0	8,059,496
1	804002	Transport Variable Charges	316,570	0	316,570	219,277	0	219,277	97,293	0	97,293
6	804010	Gas Costs - Fixed Hedge	(58,019)	0	(58,019)	(38,147)	0	(38,147)	(19,872)	0	(19,872)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	309,660	0	309,660	207,196	0	207,196	102,464	0	102,464
6	804018	Merchandise Processing Fee	108,416	0	108,416	72,049	0	72,049	36,367	0	36,367
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	16,320,619	0	16,320,619	11,008,912	0	11,008,912	5,311,707	0	5,311,707
6	804700	Gas Costs - Offsystem Bookout	96,020	0	96,020	66,814	0	66,814	29,206	0	29,206
6	804711	Gas Costs - Offsystem Bookout Offset	(96,020)	0	(96,020)	(66,814)	0	(66,814)	(29,206)	0	(29,206)
6	804730	Gas Costs - Intracompany LDC Gas	6,421,471	0	6,421,471	4,318,828	0	4,318,828	2,102,643	0	2,102,643
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(22,869,953)	0	(22,869,953)	(15,267,724)	0	(15,267,724)	(7,602,229)	0	(7,602,229)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	22,052,392	0	22,052,392	14,259,213	0	14,259,213	7,793,179	0	7,793,179
		TOTAL PURCHASED GAS COSTS	126,683,295	0	126,683,295	85,284,660	0	85,284,660	41,398,635	0	41,398,635

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.799%	32.201%
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 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	316,964	159,656	476,620	256,771	105,822	362,593	60,193	53,834	114,027
99	908600	Public Purpose Tariff Rider Expense Offset	7,829,991	0	7,829,991	6,505,928	0	6,505,928	1,324,063	0	1,324,063
99	908610	Limited Income Tax Refund Program	182,662	0	182,662	182,662	0	182,662	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	9,247	0	9,247	7,783	0	7,783	1,464	0	1,464
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,338,864	159,656	8,498,520	6,953,144	105,822	7,058,966	1,385,720	53,834	1,439,554

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.281%	33.719%
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 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	486,189,034	334,067,271	152,121,763
	Interest Deduction for FIT Calculation	14,290,885	9,838,281	4,452,604
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 September 30, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	284,505,021	197,731,026	86,773,995
G-OPS	Operating & Maintenance Expense	193,219,024	133,758,457	59,460,567
G-OPS	Book Deprec/Amort and Reg Amortizations	27,828,362	18,950,577	8,877,785
G-OTX	Taxes Other than FIT	17,735,237	14,690,884	3,044,353
	Net Operating Income Before FIT	45,722,398	30,331,108	15,391,290
G-INT	Less: Interest Expense	14,290,885	9,838,281	4,452,604
G-SCM	Schedule M Adjustments	(16,778,260)	(14,279,371)	(2,498,889)
	Taxable Net Operating Income	14,653,253	6,213,456	8,439,797
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	3,077,183	1,304,826	1,772,357
	Federal Income Tax on 2017 Income at 35%	1,983,419	988,955	994,464
	Total Federal Income Tax	5,060,602	2,293,781	2,766,821
G-DTE	Deferred FIT	4,026,054	3,553,274	472,780
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	9,066,592	5,832,223	3,234,369
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended September 30, 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	17,266,219	11,439,378	28,705,597	11,681,312	8,140,258	19,821,570	5,584,907	3,299,120	8,884,027
12	997001	Contributions In Aid of Construction	0	(216,875)	(216,875)	0	(148,627)	(148,627)	0	(68,248)	(68,248)
2	997002	Injuries and Damages	0	1,612	1,612	0	1,068	1,068	0	544	544
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	444,246	444,246	0	316,987	316,987	0	127,259	127,259
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(823,588)	0	(823,588)	(1,014,538)	0	(1,014,538)	190,950	0	190,950
4	997015	Airplane Lease Payments	0	89,333	89,333	0	63,743	63,743	0	25,590	25,590
12	997016	Redemption Expense Amortization	0	280,903	280,903	0	192,506	192,506	0	88,397	88,397
4	997020	FAS87 Current Pension Accrual	0	(90,173)	(90,173)	0	(64,342)	(64,342)	0	(25,831)	(25,831)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	5,936,890	0	5,936,890	3,948,824	0	3,948,824	1,988,066	0	1,988,066
12	997032	Interest Rate Swaps	0	(4,803,484)	(4,803,484)	0	(3,291,876)	(3,291,876)	0	(1,511,608)	(1,511,608)
4	997033	DSM Tariff Rider	(244,786)	0	(244,786)	(401,462)	0	(401,462)	156,676	0	156,676
12	997048	AFUDC	0	(491,480)	(491,480)	0	(336,816)	(336,816)	0	(154,664)	(154,664)
11	997049	Tax Depreciation	0	(39,566,305)	(39,566,305)	0	(27,092,236)	(27,092,236)	0	(12,474,069)	(12,474,069)
1	997055	Deferred Gas Exchange	0	(10)	(10)	0	(7)	(7)	0	(3)	(3)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-In	(47,610)	0	(47,610)	(49,074)	0	(49,074)	1,464	0	1,464
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,624,398	1,624,398	0	1,112,274	1,112,274	0	512,124	512,124
4	997081	Deferred Compensation	0	112,488	112,488	0	80,265	80,265	0	32,223	32,223
4	997082	Meal Disallowances	0	145,430	145,430	0	103,770	103,770	0	41,660	41,660
4	997083	Paid Time Off	0	38,843	38,843	0	27,716	27,716	0	11,127	11,127
2	997084	Customer Uncollectibles	0	173,046	173,046	0	114,697	114,697	0	58,349	58,349
99	997098	Provision for Rate Refund	2,085,519	0	2,085,519	2,085,519	0	2,085,519	0	0	0
12	997101	Repairs 481 (a)	0	(4,771,716)	(4,771,716)	0	(3,270,105)	(3,270,105)	0	(1,501,611)	(1,501,611)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
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	(7,656,368)	0	(7,656,368)	(7,656,368)	0	(7,656,368)	0	0	0
99	997107	MDM System	(507,240)	0	(507,240)	(507,240)	0	(507,240)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	3,246,078	0	3,246,078	2,172,012	0	2,172,012	1,074,066	0	1,074,066
99	997109	Tax Reform Amortization	(249,522)	0	(249,522)	(241,456)	0	(241,456)	(8,066)	0	(8,066)
99	997110	FISERVE	(361,622)	0	(361,622)	(246,175)	0	(246,175)	(115,447)	0	(115,447)
		TOTAL SCHEDULE M ADJUSTMENTS	24,172,644	(35,590,366)	(16,778,260)	9,771,354	(24,050,725)	(14,279,371)	9,040,752	(11,539,641)	(2,498,889)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.281%	33.719%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.799%	32.201%
G-ALL	11	Book Depreciation	100.000%	68.473%	31.527%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.531%	31.469%
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 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	4,595,160	3,149,109	1,446,051
99	410100	Deferred Federal Income Tax Exp	(384,716)	541,201	(925,917)
		SUBTOTAL	4,210,444	3,690,310	520,134
14	411100	Deferred Federal Income Tax Expense - Allocated	(99,591)	(68,251)	(31,340)
99	411100	Deferred Federal Income Tax Exp	(84,799)	(68,785)	(16,014)
		SUBTOTAL	(184,390)	(137,036)	(47,354)
		Total Deferred Federal Income Tax Expense	4,026,054	3,553,274	472,780

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.531%	31.469%
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 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	408,485	408,485	0	282,100	282,100	0	126,385	126,385
		TOTAL UNDERGROUND STORAGE TAX	0	408,485	408,485	0	282,100	282,100	0	126,385	126,385
		DISTRIBUTION									
99	408110	State Excise Tax	5,748,761	0	5,748,761	5,748,761	0	5,748,761	0	0	0
99	408120	Municipal Occupation & License Tax	6,587,031	0	6,587,031	5,446,055	0	5,446,055	1,140,976	0	1,140,976
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	5,046,308	0	5,046,308	3,213,968	0	3,213,968	1,832,340	0	1,832,340
99	409100	State Income Tax	(55,348)	0	(55,348)	0	0	0	(55,348)	0	(55,348)
		TOTAL DISTRIBUTION TAX	17,326,752	0	17,326,752	14,408,784	0	14,408,784	2,917,968	0	2,917,968
		TOTAL TAXES OTHER THAN FIT	17,326,752	408,485	17,735,237	14,408,784	282,100	14,690,884	2,917,968	126,385	3,044,353

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended September 30, 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	1,889,349	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)	151,950	45,127,750	45,279,700	134,114	32,200,455	32,334,569	17,836	12,927,295	12,945,131
TOTAL INTANGIBLE PLANT			1,954,149	47,017,099	48,971,248	1,156,708	33,548,581	34,705,289	797,441	13,468,518	14,265,959
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	2,429,075	2,429,075	0	1,677,519	1,677,519	0	751,556	751,556
1	352XXX	Wells	0	19,129,862	19,129,862	0	13,211,083	13,211,083	0	5,918,779	5,918,779
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	12,552,589	12,552,589	0	8,668,818	8,668,818	0	3,883,771	3,883,771
1	355000	Measuring & Regulating Equipment	0	1,223,343	1,223,343	0	844,841	844,841	0	378,502	378,502
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,517,615	2,517,615	0	1,738,665	1,738,665	0	778,950	778,950
TOTAL UNDERGROUND STORAGE PLAN			0	40,580,169	40,580,169	0	28,043,308	28,043,308	0	12,536,861	12,536,861
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	254,071	0	254,071	149,787	0	149,787	104,284	0	104,284
6	375000	Structures & Improvements	978,327	0	978,327	605,211	0	605,211	373,116	0	373,116
6	376000	Mains	334,056,012	2,512,788	336,568,800	219,400,164	1,703,645	221,103,809	114,655,848	809,143	115,464,991
6	378000	Measuring & Reg Station Equip-General	6,006,954	111,213	6,118,167	3,716,038	75,401	3,791,439	2,290,916	35,812	2,326,728
6	379000	Measuring & Reg Station Equip-City Gate	6,695,833	0	6,695,833	2,252,901	0	2,252,901	4,442,932	0	4,442,932
6	380000	Services	240,103,537	0	240,103,537	164,627,186	0	164,627,186	75,476,351	0	75,476,351
6	381000	Meters	80,064,745	0	80,064,745	56,105,530	0	56,105,530	23,959,215	0	23,959,215
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	3,419,496	0	3,419,496	2,645,665	0	2,645,665	773,831	0	773,831
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			671,667,570	2,624,001	674,291,571	449,566,407	1,779,046	451,345,453	222,101,163	844,955	222,946,118
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,949,222	2,109,983	5,059,205	2,851,786	1,505,557	4,357,343	97,436	604,426	701,862
4	390XXX	Structures & Improvements	7,203,982	23,673,735	30,877,717	5,550,255	16,892,157	22,442,412	1,653,727	6,781,578	8,435,305
4	391XXX	Office Furniture & Equipment	176,644	15,438,603	15,615,247	158,359	11,016,061	11,174,420	18,285	4,422,542	4,440,827
4	392XXX	Transportation Equipment	11,848,406	3,191,768	15,040,174	9,196,271	2,277,454	11,473,725	2,652,135	914,314	3,566,449
4	393000	Stores Equipment	187,235	949,503	1,136,738	144,225	677,508	821,733	43,010	271,995	315,005
4	394000	Tools, Shop & Garage Equipment	2,391,695	6,124,273	8,515,968	1,869,374	4,369,914	6,239,288	522,321	1,754,359	2,276,680

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 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	395000	Laboratory Equipment	5,847	419,423	425,270	4,410	299,275	303,685	1,437	120,148	121,585
4	396XXX	Power Operated Equipment	3,363,407	1,055,474	4,418,881	2,456,405	753,123	3,209,528	907,002	302,351	1,209,353
4	397XXX	Communications Equipment	2,454,030	13,724,146	16,178,176	1,119,435	9,792,727	10,912,162	1,334,595	3,931,419	5,266,014
4	398000	Miscellaneous Equipment	2,562	90,575	93,137	694	64,629	65,323	1,868	25,946	27,814
		TOTAL GENERAL PLANT	30,583,030	66,777,483	97,360,513	23,351,214	47,648,405	70,999,619	7,231,816	19,129,078	26,360,894
		TOTAL PLANT IN SERVICE	704,204,749	156,998,752	861,203,501	474,074,329	111,019,340	585,093,669	230,130,420	45,979,412	276,109,832
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,543,549)	(15,543,549)	0	(10,734,375)	(10,734,375)	0	(4,809,174)	(4,809,174)
G-ADEP		Distribution Plant	(216,478,754)	(1,751,687)	(218,230,441)	(142,095,837)	(1,187,626)	(143,283,463)	(74,382,917)	(564,061)	(74,946,978)
G-ADEP		General Plant	(10,712,137)	(20,131,615)	(30,843,752)	(7,527,916)	(14,364,713)	(21,892,629)	(3,184,221)	(5,766,902)	(8,951,123)
		TOTAL ACCUMULATED DEPRECIATION	(227,190,891)	(37,426,851)	(264,617,742)	(149,623,753)	(26,286,714)	(175,910,467)	(77,567,138)	(11,140,137)	(88,707,275)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(287,630)	(568,486)	(856,116)	(197,506)	(405,637)	(603,143)	(90,124)	(162,849)	(252,973)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(13,244)	(11,699,315)	(11,712,559)	0	(8,347,929)	(8,347,929)	(13,244)	(3,351,386)	(3,364,630)
G-AAAMT		Underground Storage	0	(230,569)	(230,569)	0	(159,231)	(159,231)	0	(71,338)	(71,338)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(300,874)	(12,498,370)	(12,799,244)	(197,506)	(8,912,797)	(9,110,303)	(103,368)	(3,585,573)	(3,688,941)
		TOTAL ACCUMULATED DEPR/AMORT	(227,491,765)	(49,925,221)	(277,416,986)	(149,821,259)	(35,199,511)	(185,020,770)	(77,670,506)	(14,725,710)	(92,396,216)
		NET GAS UTILITY PLANT before DFIT	476,712,984	107,073,531	583,786,515	324,253,070	75,819,829	400,072,899	152,459,914	31,253,702	183,713,616
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(108,383,352)	(108,383,352)	0	(74,276,195)	(74,276,195)	0	(34,107,157)	(34,107,157)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,043,650)	(18,043,650)	0	(12,870,206)	(12,870,206)	0	(5,173,444)	(5,173,444)
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	(514,048)	(514,048)	0	(352,282)	(352,282)	0	(161,766)	(161,766)
		TOTAL ACCUMULATED DFIT	0	(126,941,050)	(126,941,050)	0	(87,498,683)	(87,498,683)	0	(39,442,367)	(39,442,367)
		NET GAS UTILITY PLANT	476,712,984	(19,867,519)	456,845,465	324,253,070	(11,678,854)	312,574,216	152,459,914	(8,188,665)	144,271,249

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%	67.799%	32.201%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.531%	31.469%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	476,712,984	(19,867,519)	456,845,465	324,253,070	(11,678,854)	312,574,216	152,459,914	(8,188,665)	144,271,249
		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	7,664,088	7,664,088	0	5,292,819	5,292,819	0	2,371,269	2,371,269
4	252000	Customer Advances	(3,368)	(34)	(3,402)	0	(24)	(24)	(3,368)	(10)	(3,378)
99	235199	Customer Deposits	(564,235)	0	(564,235)	(564,235)	0	(564,235)	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	7,591,947	0	7,591,947	7,591,947	0	7,591,947	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,839,331)	0	(1,839,331)	(1,839,331)	0	(1,839,331)	0	0	0
C-WKC		Working Capital	11,663,341	0	11,663,341	7,806,886	0	7,806,886	3,856,455	0	3,856,455
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	15,948,451	13,395,118	29,343,569	12,242,387	9,250,668	21,493,055	3,706,064	4,144,450	7,850,514
		NET RATE BASE	492,661,435	(6,472,401)	486,189,034	336,495,457	(2,428,186)	334,067,271	156,165,978	(4,044,215)	152,121,763

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-12A	
For Twelve Months 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	67.799%	32.201%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended September 30, 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	237,207	237,207												
Total Production/Transmission		1,155,607	1,155,607												
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	598,927	420,057	123,074	55,796		123,074	123,074		87,818	87,818		35,256	35,256	
9,4	CD-AN	9,729	7,561	2,168			2,168	2,168		1,547	1,547		621	621	
	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		656,528	427,618	165,046	63,864		39,804	125,242	165,046	24,862	89,365	114,227	14,942	35,877	50,819
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	26,331,568	18,467,645	5,410,874	2,453,049		5,410,874	5,410,874		3,860,875	3,860,875		1,549,999	1,549,999	
9,4	CD-AN	13,954	10,844	3,110			3,110	3,110		2,219	2,219		891	891	
9,4	CD-ID	13,685	10,635	3,050			3,050	3,050				3,050		3,050	
9,4	CD-WA	120,363	93,540	26,823			26,823	26,823	26,823		26,823			0	
	ED-AN	1,969,303	1,969,303												
	ED-ID	0	0												
	ED-WA	622,030	622,030												
8,4	GD-AA	128,380		88,020	40,360		88,020	88,020		62,806	62,806		25,214	25,214	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		29,199,283	21,173,997	5,531,877	2,493,409		29,873	5,502,004	5,531,877	26,823	3,925,900	3,952,723	3,050	1,576,104	1,579,154
Gas Underground Storage															
1	GD-AN	208		208			208	208		144	144		64	64	
Total Gas Underground Storage		208		208			208	208		144	144		64	64	
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		31,089,675	22,835,271	5,697,131	2,557,273		69,677	5,627,454	5,697,131	51,685	4,015,409	4,067,094	17,992	1,612,045	1,630,037

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-12A
For Twelve Months 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)	(300,530,360)	(300,530,360)											
	Hydro (ED-AN)	(131,243,233)	(131,243,233)											
	Other (ED-AN)	(121,589,784)	(121,589,784)											
Total Electric Production		(553,363,377)	(553,363,377)											
Electric Transmission														
	ED-AN	(212,881,826)	(212,881,826)											
Total Electric Transmission		(212,881,826)	(212,881,826)											
Electric Distribution														
	ED-AN	(146,016)	(146,016)											
	ED-ID	(206,714,833)	(206,714,833)											
	ED-WA	(330,647,774)	(330,647,774)											
Total Electric Distribution		(537,508,623)	(537,508,623)											
Gas Underground Storage														
1	GD-AN	(15,543,549)	(15,543,549)		(15,543,549)	(15,543,549)		(10,734,375)	(10,734,375)		(4,809,174)	(4,809,174)		
	GD-OR	(1,049,508)		(1,049,508)										
Total Gas Underground Storage		(16,593,057)	(15,543,549)	(1,049,508)	(15,543,549)	(15,543,549)		(10,734,375)	(10,734,375)		(4,809,174)	(4,809,174)		
Gas Distribution														
6	GD-AN	(1,751,687)	(1,751,687)			(1,751,687)	(1,751,687)		(1,187,626)	(1,187,626)		(564,061)	(564,061)	
	GD-ID	(74,382,917)	(74,382,917)		(74,382,917)	(74,382,917)					(74,382,917)		(74,382,917)	
	GD-WA	(142,095,837)	(142,095,837)		(142,095,837)	(142,095,837)	(142,095,837)			(142,095,837)				
	GD-OR	(108,041,627)		(108,041,627)										
Total Gas Distribution		(326,272,068)	(218,230,441)	(108,041,627)	(216,478,754)	(1,751,687)	(218,230,441)	(142,095,837)	(1,187,626)	(143,283,463)	(74,382,917)	(564,061)	(74,946,978)	
General Plant														
	ED-AN	(46,575,248)	(46,575,248)											
	ED-ID	(10,101,203)	(10,101,203)											
	ED-WA	(19,470,682)	(19,470,682)											
7,4	CD-AA	(62,598,270)	(43,903,297)	(12,863,318)	(5,831,655)	(12,863,318)	(12,863,318)		(9,178,492)	(9,178,492)		(3,684,826)	(3,684,826)	
9,4	CD-AN	(12,596,792)	(9,789,597)	(2,807,195)		(2,807,195)	(2,807,195)		(2,003,046)	(2,003,046)		(804,149)	(804,149)	
9	CD-ID	(6,104,563)	(4,744,161)	(1,360,402)		(1,360,402)	(1,360,402)				(1,360,402)		(1,360,402)	
9	CD-WA	(4,250,172)	(3,303,021)	(947,151)		(947,151)	(947,151)	(947,151)		(947,151)				
8,4	GD-AA	(2,238,814)		(1,534,976)	(703,838)	(1,534,976)	(1,534,976)		(1,095,267)	(1,095,267)		(439,709)	(439,709)	
4	GD-AN	(2,926,126)		(2,926,126)		(2,926,126)	(2,926,126)		(2,087,908)	(2,087,908)		(838,218)	(838,218)	
	GD-ID	(1,823,819)		(1,823,819)		(1,823,819)	(1,823,819)				(1,823,819)		(1,823,819)	
	GD-WA	(6,580,765)		(6,580,765)		(6,580,765)	(6,580,765)	(6,580,765)		(6,580,765)				
	GD-OR	(4,641,421)		(4,641,421)										
Total General Plant		(179,907,875)	(137,887,209)	(30,843,752)	(11,176,914)	(10,712,137)	(20,131,615)	(30,843,752)	(7,527,916)	(14,364,713)	(21,892,629)	(3,184,221)	(5,766,902)	(8,951,123)
Total Accumulated Depreciation		(1,826,526,826)	(1,441,641,035)	(264,617,742)	(120,268,049)	(227,190,891)	(37,426,851)	(264,617,742)	(149,623,753)	(26,286,714)	(175,910,467)	(77,567,138)	(11,140,137)	(88,707,275)

Allocation Ratios:

Service - Electric Gas-North Gas-South

Jurisdiction -
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Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	67.799%	32.201%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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	(11,289,354)	(11,289,354)											
Misc Intangible Plt (303000)	ED-AN	(1,672,822)	(1,672,822)											
Total Production/Transmission		(12,962,176)	(12,962,176)											
Distribution														
Franchises (302000)	ED-WA	(199,580)	(199,580)											
Misc Intangible Plt (303000)	ED-WA	(38,274)	(38,274)											
Total Distribution		(237,854)	(237,854)											
General Plant - 303000														
7,4	CD-AA	(2,658,906)	(1,864,823)	(546,379)	(247,704)		(546,379)	(546,379)		(389,863)	(389,863)		(156,516)	(156,516)
9,4	CD-AN	(99,201)	(77,094)	(22,107)			(22,107)	(22,107)		(15,774)	(15,774)		(6,333)	(6,333)
	GD-ID	(90,124)		(90,124)			(90,124)	(90,124)				(90,124)		(90,124)
	GD-WA	(197,506)		(197,506)			(197,506)	(197,506)	(197,506)					
	GD-OR	(90,703)			(90,703)									
Total General Plant - 303000		(3,136,440)	(1,941,917)	(856,116)	(338,407)		(287,630)	(568,486)	(856,116)	(197,506)	(405,637)	(603,143)	(90,124)	(162,849)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(55,480,900)	(38,911,529)	(11,400,770)	(5,168,601)		(11,400,770)	(11,400,770)		(8,134,905)	(8,134,905)		(3,265,865)	(3,265,865)
9,4	CD-AN	(46,090)	(35,819)	(10,271)			(10,271)	(10,271)		(7,329)	(7,329)		(2,942)	(2,942)
9	CD-ID	(59,429)	(46,185)	(13,244)			(13,244)	(13,244)				(13,244)		(13,244)
9	CD-WA	(5,015)	(3,897)	(1,118)			(1,118)	(1,118)	(1,118)			0		0
	ED-AN	(2,644,768)	(2,644,768)											
	ED-ID	0	0											
	ED-WA	(2,535,384)	(2,535,384)											
8,4	GD-AA	(420,457)		(288,274)	(132,183)		(288,274)	(288,274)		(205,695)	(205,695)		(82,579)	(82,579)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(61,192,043)	(44,177,582)	(11,713,677)	(5,300,784)		(14,362)	(11,699,315)	(11,713,677)		(8,347,929)	(8,347,929)	(13,244)	(3,351,386)
Gas Underground Storage														
1	GD-AN	(230,569)		(230,569)			(230,569)	(230,569)		(159,231)	(159,231)		(71,338)	(71,338)
Total Gas Underground Storage		(230,569)		(230,569)			(230,569)	(230,569)		(159,231)	(159,231)		(71,338)	(71,338)
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	(108,934)	(108,934)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(108,934)	(108,934)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(77,868,016)	(59,428,463)	(12,800,362)	(5,639,191)		(301,992)	(12,498,370)	(12,800,362)	(197,506)	(8,912,797)	(9,110,303)	(103,368)	(3,585,573)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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 Ratic	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-12A
For Twelve Months 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	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	435,301	50,248	362,279	22,774	435,301	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,647,381	0	0	0	0	2,647,381	0	0	0	2,647,381	0	0	0
99		GD-OR / AS	848,544	0	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	0
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	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	0
		TOTAL ACCOUNT	15,527,918	763,076	702,068	7,229,333	8,694,477	2,851,786	97,436	2,109,983	5,059,205	848,544	925,692	1,774,236	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,269,164	1,090,022	2,554,157	4,624,985	8,269,164	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,942,215	0	0	0	0	3,942,215	0	0	0	3,942,215	0	0	0
99		GD-OR / AS	3,681,143	0	0	0	0	0	0	0	0	0	3,681,143	0	3,681,143
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	103,682,388	0	0	72,717,643	72,717,643	0	0	21,305,694	21,305,694	0	0	9,659,051	9,659,051
9		CD-WA / ID / AN	25,262,777	5,607,758	5,767,082	8,258,127	19,632,967	1,608,041	1,653,727	2,368,042	5,629,810	0	0	0	0
		TOTAL ACCOUNT	144,837,687	6,697,780	8,321,239	85,600,755	100,619,774	5,550,256	1,653,727	23,673,736	30,877,719	3,681,143	9,659,051	13,340,194	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	3,633,750	841,143	0	2,792,607	3,633,750	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,766	0	0	0	0	1,766	0	0	1,766	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	460,090	0	0	0	0	0	0	315,447	315,447	0	0	144,643	144,643
7		CD-AA	73,481,694	0	0	51,536,386	51,536,386	0	0	15,099,753	15,099,753	0	0	6,845,555	6,845,555
9		CD-WA / ID / AN	889,751	546,089	63,766	81,615	691,470	156,593	18,285	23,403	198,281	0	0	0	0
		TOTAL ACCOUNT	78,467,051	1,387,232	63,766	54,410,608	55,861,606	158,359	18,285	15,438,603	15,615,247	0	6,990,198	6,990,198	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	42,874,090	20,521,624	8,749,857	13,602,609	42,874,090	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,777,648	0	0	0	0	8,629,222	2,430,401	1,718,025	12,777,648	0	0	0	0
99		GD-OR / AS	3,872,043	0	0	0	0	0	0	0	0	0	3,872,043	0	3,872,043
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	4,278,491	0	0	3,000,720	3,000,720	0	0	879,187	879,187	0	0	398,584	398,584
9		CD-WA / ID / AN	6,207,482	1,977,482	773,258	2,073,404	4,824,144	567,049	221,734	594,555	1,383,338	0	0	0	0
		TOTAL ACCOUNT	70,009,754	22,499,106	9,523,115	18,676,733	50,698,954	9,196,271	2,652,135	3,191,767	15,040,173	3,872,043	398,584	4,270,627	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	31,638	0	0	0	0	0	0	0	0	31,638	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	4,705,309	195,518	149,989	3,311,224	3,656,731	56,065	43,010	949,503	1,048,578	0	0	
		TOTAL ACCOUNT	5,224,357	205,979	164,352	3,685,650	4,055,981	144,225	43,010	949,503	1,136,738	31,638	0	31,638
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,858,243	770,548	241,337	3,846,358	4,858,243	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,553,341	0	0	0	0	1,865,690	305,751	381,900	2,553,341	0	0	
99		GD-OR / AS	885,107	0	0	0	0	0	0	0	0	885,107	0	
8		GD-AA	4,326,621	0	0	0	0	0	0	2,966,418	2,966,418	0	1,360,203	
7		CD-AA	13,302,657	0	0	9,329,818	9,329,818	0	0	2,733,563	2,733,563	0	1,239,276	
9		CD-WA / ID / AN	1,178,581	12,850	755,247	147,837	915,934	3,685	216,569	42,393	262,647	0	0	
		TOTAL ACCOUNT	27,104,550	783,398	996,584	13,324,013	15,103,995	1,869,375	522,320	6,124,274	8,515,969	885,107	2,599,479	3,484,586
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	108,974	0	0	108,974	108,974	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	108,974	0	0	108,974	108,974	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,326,463	263,947	18,828	1,043,688	1,326,463	0	0	0	0	0	0	
99		GD-WA / ID / AN	106,635	0	0	0	0	4,301	1,403	100,931	106,635	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	1,001,534	0	0	702,426	702,426	0	0	205,805	205,805	0	93,303	
9		CD-WA / ID / AN	10,047	380	121	7,307	7,808	109	35	2,095	2,239	0	0	
		TOTAL ACCOUNT	2,646,898	264,327	18,949	1,753,421	2,036,697	4,410	1,438	419,423	425,271	40,917	144,013	184,930

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	32,088,221	14,314,857	9,502,173	8,271,191	32,088,221	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,023,300	0	0	0	0	2,384,183	818,528	820,589	4,023,300	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,287,790	251,861	308,540	440,405	1,000,806	72,222	88,475	126,287	286,984	0	0	
		TOTAL ACCOUNT	37,971,624	14,566,718	9,810,713	9,082,245	33,459,676	2,456,405	907,003	1,055,473	4,418,881	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,671,385	12,092,603	6,918,793	45,659,989	64,671,385	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,159,183	0	0	0	0	668,160	491,023	0	1,159,183	0	0	
99		GD-OR / AS	1,222,544	0	0	0	0	0	0	0	0	1,222,544	0	
8		GD-AA	1,147,008	0	0	0	0	0	0	786,412	786,412	0	360,596	
7		CD-AA	52,831,185	0	0	37,053,152	37,053,152	0	0	10,856,280	10,856,280	0	4,921,753	
9		CD-WA / ID / AN	15,150,549	1,573,740	2,941,808	7,258,701	11,774,249	451,274	843,572	2,081,454	3,376,300	0	0	
		TOTAL ACCOUNT	136,181,854	13,666,343	9,860,601	89,971,842	113,498,786	1,119,434	1,334,595	13,724,146	16,178,175	1,222,544	5,282,349	6,504,893
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	150,565	0	6,846	143,719	150,565	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	439,198	0	0	308,031	308,031	0	0	90,251	90,251	0	40,916	
9		CD-WA / ID / AN	12,954	2,422	6,515	1,131	10,068	694	1,868	324	2,886	0	0	
		TOTAL ACCOUNT	605,084	2,422	13,361	452,881	468,664	694	1,868	90,575	93,137	2,367	40,916	43,283
		TOTAL GENERAL PLANT	518,685,751	60,836,381	39,474,748	284,296,455	384,607,584	23,351,215	7,231,817	66,777,483	97,360,515	10,628,137	26,089,515	36,717,652

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 INTANGIBLE PLANT
 For Twelve Months Ended September 30, 2018
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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	10,691,018	319,716	0	10,371,302	10,691,018	0	0	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	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	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	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	0	
		TOTAL ACCOUNT	22,097,306	319,716	0	16,822,978	17,142,694	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	12,987,533	3,173,210	0	9,814,323	12,987,533	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	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	656,099	0	0	0	0	0	0	449,835	449,835	0	206,264	206,264	
7		CD-AA	83,537,813	0	0	58,589,245	58,589,245	0	0	17,166,185	17,166,185	0	7,782,383	7,782,383	
9		CD-WA / ID / AN	158,435	0	62,200	60,928	123,128	0	17,836	17,471	35,307	0	0	0	
		TOTAL ACCOUNT	97,339,880	3,173,210	62,200	68,464,496	71,699,906	0	17,836	17,633,491	17,651,327	0	7,988,647	7,988,647	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	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	
99		GD-OR / AS	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	
7		CD-AA	3,152,898	0	0	2,211,285	2,211,285	0	0	647,889	647,889	0	293,724	293,724	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,152,898	0	0	2,211,285	2,211,285	0	0	647,889	647,889	0	293,724	293,724	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	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	
99		GD-OR / AS	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	
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	9,393,435	
8		CD-WA / ID / AN	0	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 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	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	28,665,249	0	0	20,104,372	20,104,372	0	0	5,890,422	5,890,422	0	2,670,455	2,670,455	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	28,665,249	0	0	20,104,372	20,104,372	0	0	5,890,422	5,890,422	0	2,670,455	2,670,455	0	0
	303121	Misc Intangible Plant--AMI Software														
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,149,171	0	0	805,971	805,971	0	0	236,143	236,143	0	107,057	107,057	0	0
9		CD-WA / ID / AN	601,813	467,699	0	0	467,699	134,114	0	0	134,114	0	0	0	0	0
		TOTAL ACCOUNT	1,750,984	467,699	0	805,971	1,273,670	134,114	0	236,143	370,257	0	107,057	107,057	0	0
	TOTAL		253,837,520	3,960,625	62,200	179,127,066	183,149,891	1,156,708	797,441	47,017,098	48,971,247	426,123	21,290,259	21,716,382		

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 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	(87,004,601)	(61,020,677)	(17,878,575)	(8,105,349)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(740,746)	(575,671)	(165,075)	0
7	283750 CD-AA	0	0	0	0
	Total	(87,745,347)	(61,596,348)	(18,043,650)	(8,105,349)

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 September 30, 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	3,314,935	3,314,935	0	0	0	0	3,314,935
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	233	233	0	0	0	0	233
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,018)	(2,018)	0	0	0	0	(2,018)
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	54,997,083	27,091,564	0	82,088,647	47,190,197	23,235,109	7,806,886	3,856,455	0
TOTAL		54,997,083	27,091,564	3,313,153	85,401,800	47,190,197	23,235,109	7,806,886	3,856,455	3,313,153

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios
 99 Not Allocated

Electric Gas-North Gas-South
 70.135% 20.549% 9.316%

Idaho
 Electric
 31.751%

Idaho Gas
 28.646%

Oregon Gas
 100.000%