

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	38,600,924	24,948,678	13,652,246
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	38,600,924	24,948,678	13,652,246
G-APL	Gas Net Adjusted Rate Base	575,813,253	402,747,558	173,065,695
	RATE OF RETURN	6.704%	6.195%	7.888%

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
Ending Balance Basis

Report ID:
G-ALL-12E

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 Percent	12-01-2018 thru 12-31-2018	251,894 100.000%	167,009 66.301%	84,885 33.699%
3	G-OPS	Direct Distribution Operating Expense Percent	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

Ending Balance Basis

Report ID:

G-ALL-12E

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

Ending Balance Basis

Report ID:
G-ALL-12E

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
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Report ID:
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2018 thru 12-31-2018	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2018 thru 12-31-2018	264,649,139	179,359,843	85,289,296	
			100.000%	67.773%	32.227%	
11	Book Depreciation Percent	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) Percent	12-01-2018 thru 12-31-2018	653,444,174	455,148,629	198,295,545	
			100.000%	69.654%	30.346%	
13	G-PLT Net Gas General Plant Percent	12-01-2018 thru 12-31-2018	87,238,385	69,621,375	17,617,010	
			100.000%	79.806%	20.194%	
14	Net Allocated Schedule M's Percent	01-01-2018 thru 12-31-2018	-29,203,075	-19,885,272	-9,317,803	
			100.000%	68.093%	31.907%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		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-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,343,634	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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For Twelve Months Ended December 31, 2018	
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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	
Ending Balance 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	117,284	117,284	0	77,760	77,760	0	39,524	39,524
2	902000	Meter Reading Expenses	1,886,467	93,667	1,980,134	1,767,216	62,102	1,829,318	119,251	31,565	150,816
2	903XXX	Customer Records & Collection Expenses	1,448,063	4,951,098	6,399,161	1,045,025	3,282,627	4,327,652	403,038	1,668,471	2,071,509
2	904000	Uncollectible Accounts	0	1,312,935	1,312,935	0	870,489	870,489	0	442,446	442,446
2	905000	Misc Customer Accounts	0	193,860	193,860	0	128,531	128,531	0	65,329	65,329
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,334,530	6,668,844	10,003,374	2,812,241	4,421,509	7,233,750	522,289	2,247,335	2,769,624
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,609,751	160,708	8,770,459	7,234,748	106,551	7,341,299	1,375,003	54,157	1,429,160
2	909000	Advertising	7,564	883,215	890,779	7,477	585,580	593,057	87	297,635	297,722
2	910000	Misc Customer Service & Info Exp	0	239,314	239,314	0	158,668	158,668	0	80,646	80,646
TOTAL CUSTOMER SERVICE & INFO EXP			8,617,315	1,283,237	9,900,552	7,242,225	850,799	8,093,024	1,375,090	432,438	1,807,528
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	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	2,487	7,248	72	1,084	1,156
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)	7,724,371	6,932,679	245,049	2,963,675	3,208,724
TOTAL ADMIN & GENERAL EXPENSES			765,936	30,180,579	30,946,515	166,254	21,812,013	21,978,267	599,682	8,368,566	8,968,248
TOTAL EXPENSES BEFORE FIT			193,339,301	47,653,772	240,993,073	135,469,726	33,714,365	169,184,091	57,869,575	13,939,407	71,808,982
NET OPERATING INCOME (LOSS) BEFORE FIT					43,073,593			27,210,365			15,863,228

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	FEDERAL INCOME TAX			4,292,271			2,215,769			2,076,502
G-FIT	DEFERRED FEDERAL INCOME TAX			200,462			60,750			139,712
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			38,600,924			24,948,678			13,652,246

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.100%		30.900%			
G-ALL 2	Number of Customers		100.000%		66.301%		33.699%			
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-495-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended December 31, 2018
Ending Balance Basis

Report ID:
G-804-12E

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-908-12E
For Twelve Months Ended December 31, 2018	
Ending Balance 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	106,551	365,340	58,890	54,157	113,047
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	106,551	7,341,299	1,375,003	54,157	1,429,160

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended December 31, 2018 Ending Balance 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	575,813,253	402,747,558	173,065,695
	Interest Deduction for FIT Calculation	16,725,014	11,719,954	5,005,060
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended December 31, 2018				
Ending Balance 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	195,261,785	135,552,356	59,709,429
G-OPS	Book Deprec/Amort and Reg Amortizations	28,269,871	19,201,316	9,068,555
G-OTX	Taxes Other than FIT	17,461,417	14,430,419	3,030,998
	Net Operating Income Before FIT	43,073,593	27,210,365	15,863,228
G-INT	Less: Interest Expense	16,725,014	11,719,954	5,005,060
G-SCM	Schedule M Adjustments	(5,909,194)	(4,939,132)	(970,062)
	Taxable Net Operating Income	20,439,385	10,551,279	9,888,106
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,292,271	2,215,769	2,076,502
G-DTE	Deferred FIT	200,462	60,750	139,712
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	4,472,669	2,261,687	2,210,982
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
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	18,051,224	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	832,496	832,496	0	362,692	362,692
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	179,857	179,857	0	78,358	78,358
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	(3,360,798)	(3,360,798)	0	(1,464,191)	(1,464,191)
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	1,182,865	1,182,865	0	515,336	515,336
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	(5,061,443)	(5,061,443)	0	(2,205,107)	(2,205,107)
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	(171,705)	(171,705)	0	(74,807)	(74,807)
12	997112	AFUDC Equity Tax Flow Through	0	(513,783)	(513,783)	0	(357,870)	(357,870)	0	(155,913)	(155,913)
12	997113	AFUDC Equity CWIP	0	(233,265)	(233,265)	0	(162,478)	(162,478)	0	(70,787)	(70,787)
12	997114	AFUDC Debt CWIP	0	(23,503)	(23,503)	0	(16,371)	(16,371)	0	(7,132)	(7,132)
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	(19,885,271)	(4,939,132)	8,347,741	(9,317,803)	(970,062)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.301%	33.699%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.272%	27.728%
G-ALL	6	Actual Therms Purchased	100.000%	67.740%	32.260%
G-ALL	11	Book Depreciation	100.000%	69.085%	30.915%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	69.654%	30.346%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended December 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
12	410100	Deferred Federal Income Tax Expense - Allocated	1,318,376	918,302	400,074
99	410100	Deferred Federal Income Tax Exp	(1,212,547)	(938,764)	(273,783)
		SUBTOTAL	105,829	(20,462)	126,291
12	411100	Deferred Federal Income Tax Expense - Allocated	32,563	22,681	9,882
99	411100	Deferred Federal Income Tax Exp	62,070	58,531	3,539
		SUBTOTAL	94,633	81,212	13,421
		Total Deferred Federal Income Tax Expense	200,462	60,750	139,712

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	69.654%	30.346%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	2,397,046	4,199,245	1,022,594	1,732,393	2,754,987	779,605	664,653	1,444,258
4	3031XX	Misc Intangible IT Plant (3031XX)	3,388,038	47,544,271	50,932,309	3,378,670	34,361,196	37,739,866	9,368	13,183,075	13,192,443
		TOTAL INTANGIBLE PLANT	5,190,237	49,941,317	55,131,554	4,401,264	36,093,589	40,494,853	788,973	13,847,728	14,636,701
		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	2,714,874	2,714,874	0	1,875,978	1,875,978	0	838,896	838,896
1	352XXX	Wells	0	19,415,663	19,415,663	0	13,416,223	13,416,223	0	5,999,440	5,999,440
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	12,838,389	12,838,389	0	8,871,327	8,871,327	0	3,967,062	3,967,062
1	355000	Measuring & Regulating Equipment	0	1,509,143	1,509,143	0	1,042,818	1,042,818	0	466,325	466,325
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,785,207	2,785,207	0	1,924,578	1,924,578	0	860,629	860,629
		TOTAL UNDERGROUND STORAGE PLAN	0	41,990,959	41,990,959	0	29,041,532	29,041,532	0	12,949,427	12,949,427
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	421,303	0	421,303	313,123	0	313,123	108,180	0	108,180
6	375000	Structures & Improvements	1,249,668	0	1,249,668	804,175	0	804,175	445,493	0	445,493
6	376000	Mains	363,548,338	2,518,937	366,067,275	240,491,782	1,706,328	242,198,110	123,056,556	812,609	123,869,165
6	378000	Measuring & Reg Station Equip-General	6,418,951	0	6,418,951	4,009,359	0	4,009,359	2,409,592	0	2,409,592
6	379000	Measuring & Reg Station Equip-City Gate	6,364,265	0	6,364,265	1,887,034	0	1,887,034	4,477,231	0	4,477,231
6	380000	Services	260,533,575	0	260,533,575	180,002,836	0	180,002,836	80,530,739	0	80,530,739
6	381XXX	Meters	84,475,869	0	84,475,869	55,035,533	0	55,035,533	29,440,336	0	29,440,336
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	3,660,284	0	3,660,284	2,731,064	0	2,731,064	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	726,760,848	2,518,937	729,279,785	485,338,831	1,706,328	487,045,159	241,422,017	812,609	242,234,626
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,060,420	2,190,096	5,250,516	2,962,984	1,582,826	4,545,810	97,436	607,270	704,706
4	390XXX	Structures & Improvements	22,571,537	25,336,002	47,907,539	20,894,867	18,310,835	39,205,702	1,676,670	7,025,167	8,701,837
4	391XXX	Office Furniture & Equipment	1,968,647	15,791,758	17,760,405	1,950,590	11,413,019	13,363,609	18,057	4,378,739	4,396,796
4	392XXX	Transportation Equipment	12,770,044	3,941,199	16,711,243	9,961,566	2,848,383	12,809,949	2,808,478	1,092,816	3,901,294
4	393000	Stores Equipment	205,958	986,187	1,192,145	160,127	712,737	872,864	45,831	273,450	319,281
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,438,839	8,810,658	1,855,602	4,653,478	6,509,080	516,217	1,785,361	2,301,578

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended December 31, 2018
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	28,760	464,959	493,719	28,760	336,035	364,795	0	128,924	128,924
4	396XXX	Power Operated Equipment	3,392,676	1,063,899	4,456,575	2,456,517	768,901	3,225,418	936,159	294,998	1,231,157
4	397XXX	Communications Equipment	3,623,264	14,631,697	18,254,961	2,306,840	10,574,620	12,881,460	1,316,424	4,057,077	5,373,501
4	398000	Miscellaneous Equipment	1,911	102,586	104,497	0	74,141	74,141	1,911	28,445	30,356
		TOTAL GENERAL PLANT	49,995,036	70,947,222	120,942,258	42,577,853	51,274,975	93,852,828	7,417,183	19,672,247	27,089,430
		TOTAL PLANT IN SERVICE	781,946,121	165,398,435	947,344,556	532,317,948	118,116,424	650,434,372	249,628,173	47,282,011	296,910,184
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,446,136)	(16,446,136)	0	(11,364,280)	(11,364,280)	0	(5,081,856)	(5,081,856)
G-ADEP		Distribution Plant	(226,675,158)	(1,793,083)	(228,468,241)	(147,395,110)	(1,214,634)	(148,609,744)	(79,280,048)	(578,449)	(79,858,497)
G-ADEP		General Plant	(12,099,016)	(21,604,857)	(33,703,873)	(8,617,190)	(15,614,263)	(24,231,453)	(3,481,826)	(5,990,594)	(9,472,420)
		TOTAL ACCUMULATED DEPRECIATION	(238,774,174)	(39,844,076)	(278,618,250)	(156,012,300)	(28,193,177)	(184,205,477)	(82,761,874)	(11,650,899)	(94,412,773)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(317,483)	(668,254)	(985,737)	(216,153)	(482,960)	(699,113)	(101,330)	(185,294)	(286,624)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(199,463)	(14,096,925)	(14,296,388)	(193,019)	(10,188,130)	(10,381,149)	(6,444)	(3,908,795)	(3,915,239)
G-AAAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(516,946)	(14,765,179)	(15,282,125)	(409,172)	(10,671,090)	(11,080,262)	(107,774)	(4,094,089)	(4,201,863)
		TOTAL ACCUMULATED DEPR/AMORT	(239,291,120)	(54,609,255)	(293,900,375)	(156,421,472)	(38,864,267)	(195,285,739)	(82,869,648)	(15,744,988)	(98,614,636)
		NET GAS UTILITY PLANT before DFIT	542,655,001	110,789,180	653,444,181	375,896,476	79,252,157	455,148,633	166,758,525	31,537,023	198,295,548
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,964,013)	(109,964,013)	0	(76,594,334)	(76,594,334)	0	(33,369,679)	(33,369,679)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,360,914)	(18,360,914)	0	(13,265,334)	(13,265,334)	0	(5,095,580)	(5,095,580)
4	282919	ADFIT - Common Plant (282919 from C-DT)	0	(218,589)	(218,589)	0	(157,979)	(157,979)	0	(60,610)	(60,610)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(54,662)	(54,662)	0	(39,505)	(39,505)	0	(15,157)	(15,157)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(387,709)	(387,709)	0	(270,055)	(270,055)	0	(117,654)	(117,654)
		TOTAL ACCUMULATED DFIT	0	(128,985,887)	(128,985,887)	0	(90,327,207)	(90,327,207)	0	(38,658,680)	(38,658,680)
		NET GAS UTILITY PLANT	542,655,001	(18,196,707)	524,458,294	375,896,476	(11,075,050)	364,821,426	166,758,525	(7,121,657)	159,636,868

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)	100.000%	69.654%	30.346%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	542,655,001	(18,196,707)	524,458,294	375,896,476	(11,075,050)	364,821,426	166,758,525	(7,121,657)	159,636,868
	OTHER ADJUSTMENTS:									
4	182311 Regulatory Asset - AFUDC	184,566	51,558	236,124	169,274	37,240	206,514	15,292	14,318	29,610
4	182318 Accumulated Amortization - AFUDC	(4,833)	(3,571)	(8,404)	(4,761)	(2,580)	(7,341)	(72)	(991)	(1,063)
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	10,197,405	10,197,405	0	7,046,407	7,046,407	0	3,150,998	3,150,998
4	252000 Customer Advances	(3,031)	0	(3,031)	0	0	0	(3,031)	0	(3,031)
99	235199 Customer Deposits	(562,079)	0	(562,079)	(562,079)	0	(562,079)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302 WA Excess Nat Gas Line Extension	9,687,445	0	9,687,445	9,687,445	0	9,687,445	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,034,363)	0	(2,034,363)	(2,034,363)	0	(2,034,363)	0	0	0
C-WKC	Working Capital	28,110,798	0	28,110,798	19,629,384	0	19,629,384	8,481,414	0	8,481,414
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,378,503	15,976,456	51,354,959	26,884,900	11,041,232	37,926,132	8,493,603	4,935,224	13,428,827
	NET RATE BASE	578,033,504	(2,220,251)	575,813,253	402,781,376	(33,818)	402,747,558	175,252,128	(2,186,433)	173,065,695

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-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
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-12E
For Twelve Months Ended December 31, 2018	
Ending Balance 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
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
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-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(305,519,658)	(305,519,658)											
	Hydro (ED-AN)	(135,457,396)	(135,457,396)											
	Other (ED-AN)	(128,351,151)	(128,351,151)											
Total Electric Production		(569,328,205)	(569,328,205)											
Electric Transmission														
	ED-AN	(218,496,331)	(218,496,331)											
Total Electric Transmission		(218,496,331)	(218,496,331)											
Electric Distribution														
	ED-AN	(181,871)	(181,871)											
	ED-ID	(217,900,335)	(217,900,335)											
	ED-WA	(349,292,356)	(349,292,356)											
Total Electric Distribution		(567,374,562)	(567,374,562)											
Gas Underground Storage														
1	GD-AN	(16,446,136)	(16,446,136)		(16,446,136)	(16,446,136)		(11,364,280)	(11,364,280)		(5,081,856)	(5,081,856)		
	GD-OR	(1,164,034)		(1,164,034)										
Total Gas Underground Storage		(17,610,170)	(16,446,136)	(1,164,034)	(16,446,136)	(16,446,136)		(11,364,280)	(11,364,280)		(5,081,856)	(5,081,856)		
Gas Distribution														
6	GD-AN	(1,793,083)	(1,793,083)		(1,793,083)	(1,793,083)		(1,214,634)	(1,214,634)		(578,449)	(578,449)		
	GD-ID	(79,280,048)	(79,280,048)		(79,280,048)	(79,280,048)				(79,280,048)			(79,280,048)	
	GD-WA	(147,395,110)	(147,395,110)		(147,395,110)	(147,395,110)	(147,395,110)		(147,395,110)					
	GD-OR	(111,789,613)		(111,789,613)										
Total Gas Distribution		(340,257,854)	(228,468,241)	(111,789,613)	(226,675,158)	(1,793,083)	(228,468,241)	(147,395,110)	(1,214,634)	(148,609,744)	(79,280,048)	(578,449)	(79,858,497)	
General Plant														
	ED-AN	(48,284,165)	(48,284,165)											
	ED-ID	(10,928,518)	(10,928,518)											
	ED-WA	(21,231,321)	(21,231,321)											
7,4	CD-AA	(67,502,359)	(47,342,780)	(13,871,059)	(6,288,520)	(13,871,059)	(13,871,059)		(10,024,892)	(10,024,892)		(3,846,167)	(3,846,167)	
9,4	CD-AN	(13,578,836)	(10,552,793)	(3,026,043)		(3,026,043)	(3,026,043)		(2,186,982)	(2,186,982)		(839,061)	(839,061)	
9	CD-ID	(6,194,605)	(4,814,137)	(1,380,468)		(1,380,468)	(1,380,468)				(1,380,468)		(1,380,468)	
9	CD-WA	(4,523,438)	(3,515,390)	(1,008,048)		(1,008,048)	(1,008,048)	(1,008,048)		(1,008,048)				
8,4	GD-AA	(2,369,597)		(1,624,643)	(744,954)	(1,624,643)	(1,624,643)		(1,174,162)	(1,174,162)		(450,481)	(450,481)	
4	GD-AN	(3,083,112)		(3,083,112)		(3,083,112)	(3,083,112)		(2,228,227)	(2,228,227)		(854,885)	(854,885)	
	GD-ID	(2,101,358)		(2,101,358)		(2,101,358)	(2,101,358)				(2,101,358)		(2,101,358)	
	GD-WA	(7,609,142)		(7,609,142)		(7,609,142)	(7,609,142)	(7,609,142)		(7,609,142)				
	GD-OR	(4,746,869)		(4,746,869)										
Total General Plant		(192,153,320)	(146,669,104)	(33,703,873)	(11,780,343)	(12,099,016)	(21,604,857)	(33,703,873)	(8,617,190)	(15,614,263)	(24,231,453)	(3,481,826)	(5,990,594)	(9,472,420)
Total Accumulated Depreciation		(1,905,220,442)	(1,501,868,202)	(278,618,250)	(124,733,990)	(238,774,174)	(39,844,076)	(278,618,250)	(156,012,300)	(28,193,177)	(184,205,477)	(82,761,874)	(11,650,899)	(94,412,773)

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 ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended December 31, 2018	
Ending Balance 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
 Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(11,978,154)	(11,978,154)											
Misc Intangible Plt (303000)	ED-AN	(1,848,823)	(1,848,823)											
Total Production/Transmission		(13,826,977)	(13,826,977)											
Distribution														
Franchises (302000)	ED-WA	(217,694)	(217,694)											
Misc Intangible Plt (303000)	ED-WA	(42,673)	(42,673)											
Total Distribution		(260,367)	(260,367)											
General Plant - 303000														
7,4	CD-AA	(3,136,506)	(2,199,788)	(644,521)	(292,197)		(644,521)	(644,521)		(465,808)	(465,808)		(178,713)	(178,713)
9,4	CD-AN	(106,498)	(82,765)	(23,733)			(23,733)	(23,733)		(17,152)	(17,152)		(6,581)	(6,581)
	GD-ID	(101,330)		(101,330)			(101,330)	(101,330)				(101,330)		(101,330)
	GD-WA	(216,153)		(216,153)			(216,153)	(216,153)	(216,153)		(216,153)			
	GD-OR	(96,755)			(96,755)									
Total General Plant - 303000		(3,657,242)	(2,282,553)	(985,737)	(388,952)		(317,483)	(668,254)	(985,737)	(216,153)	(482,960)	(699,113)	(101,330)	(185,294)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(66,869,764)	(46,899,109)	(13,741,068)	(6,229,587)		(13,741,068)	(13,741,068)		(9,930,945)	(9,930,945)		(3,810,123)	(3,810,123)
9,4	CD-AN	(19,358)	(15,044)	(4,314)			(4,314)	(4,314)		(3,118)	(3,118)		(1,196)	(1,196)
9	CD-ID	(28,916)	(22,472)	(6,444)			(6,444)	(6,444)				(6,444)		(6,444)
9	CD-WA	(866,137)	(673,118)	(193,019)			(193,019)	(193,019)	(193,019)		(193,019)		0	0
	ED-AN	(4,023,971)	(4,023,971)											
	ED-ID	0	0											
	ED-WA	(2,092,181)	(2,092,181)											
8,4	GD-AA	(512,737)		(351,543)	(161,194)		(351,543)	(351,543)		(254,067)	(254,067)		(97,476)	(97,476)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(74,413,064)	(53,725,895)	(14,296,388)	(6,390,781)		(199,463)	(14,096,925)	(14,296,388)	(193,019)	(10,188,130)	(10,381,149)	(6,444)	(3,908,795)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0		0	0			
4	ED-AN	(144,957)	(144,957)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(144,957)	(144,957)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(92,302,607)	(70,240,749)	(15,282,125)	(6,779,733)		(516,946)	(14,765,179)	(15,282,125)	(409,172)	(10,671,090)	(11,080,262)	(107,774)	(4,094,089)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended December 31, 2018	
Ending Balance 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-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	
9		CD-WA / ID / AN	2,019,601	712,828	339,789	516,916	1,569,533	204,405	97,436	148,227	450,068	0	0	
		TOTAL ACCOUNT	16,061,974	826,445	702,068	7,508,711	9,037,224	2,962,983	97,436	2,190,095	5,250,514	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,242,279	1,106,086	2,481,812	4,654,381	8,242,279	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,291,023	0	0	0	0	19,291,023	0	0	19,291,023	0	0	
99		GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	111,762,059	0	0	78,384,320	78,384,320	0	0	22,965,986	22,965,986	0	10,411,753	
9		CD-WA / ID / AN	25,355,755	5,593,123	5,847,089	8,265,013	19,705,225	1,603,844	1,676,670	2,370,016	5,650,530	0	0	
		TOTAL ACCOUNT	168,397,534	6,699,209	8,328,901	91,303,714	106,331,824	20,894,867	1,676,670	25,336,002	47,907,539	3,746,418	10,411,753	14,158,171
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,744,325	603,305	0	2,141,020	2,744,325	0	0	0	0	0	0	
99		GD-WA / ID / AN	834,661	0	0	0	0	834,661	0	0	834,661	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	
7		CD-AA	75,460,028	0	0	52,923,891	52,923,891	0	0	15,506,281	15,506,281	0	7,029,856	
9		CD-WA / ID / AN	5,273,216	3,891,603	62,971	143,506	4,098,080	1,115,928	18,057	41,151	1,175,136	0	0	
		TOTAL ACCOUNT	84,668,588	4,494,908	62,971	55,208,417	59,766,296	1,950,589	18,057	15,791,758	17,760,404	0	7,141,888	7,141,888
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	46,691,391	22,197,119	9,397,071	15,097,201	46,691,391	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,725,172	0	0	0	0	9,386,846	2,583,082	1,755,244	13,725,172	0	0	
99		GD-OR / AS	3,938,833	0	0	0	0	0	0	0	0	3,938,833	0	
8		GD-AA	46,950	0	0	0	0	0	0	32,190	32,190	0	14,760	
7		CD-AA	7,312,856	0	0	5,128,871	5,128,871	0	0	1,502,719	1,502,719	0	681,266	
9		CD-WA / ID / AN	6,511,834	2,004,235	786,028	2,270,409	5,060,672	574,720	225,396	651,046	1,451,162	0	0	
		TOTAL ACCOUNT	78,227,036	24,201,354	10,183,099	22,496,481	56,880,934	9,961,566	2,808,478	3,941,199	16,711,243	3,938,833	696,026	4,634,859

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,953,936	250,971	159,828	3,439,152	3,849,951	71,967	45,831	986,187	1,103,985	0	0	
		TOTAL ACCOUNT	5,465,988	261,432	174,191	3,813,578	4,249,201	160,127	45,831	986,187	1,192,145	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,519,614	768,586	233,715	4,517,313	5,519,614	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,533,522	0	0	0	0	1,852,133	299,658	381,731	2,533,522	0	0	
99		GD-OR / AS	870,875	0	0	0	0	0	0	0	870,875	0	870,875	
8		GD-AA	4,766,095	0	0	0	0	0	0	3,267,730	3,267,730	0	1,498,365	
7		CD-AA	13,374,323	0	0	9,380,081	9,380,081	0	0	2,748,290	2,748,290	0	1,245,952	
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
		TOTAL ACCOUNT	28,236,146	780,684	988,926	14,040,685	15,810,295	1,855,602	516,217	6,438,840	8,810,659	870,875	2,744,317	3,615,192
	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	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,552,988	336,217	15,617	1,201,154	1,552,988	0	0	0	0	0	0	
99		GD-WA / ID / AN	122,179	0	0	0	0	28,760	0	93,419	122,179	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
		TOTAL ACCOUNT	3,147,079	336,217	15,617	2,091,821	2,443,655	28,760	0	464,959	493,719	40,917	168,788	209,705

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2018	
Ending Balance 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	32,154,229	14,133,959	9,501,623	8,518,647	32,154,229	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	0
		TOTAL ACCOUNT	38,104,709	14,385,820	9,810,163	9,359,083	33,555,066	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	66,116,472	12,712,265	7,105,652	46,298,555	66,116,472	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,355,913	0	0	0	0	883,348	472,565	0	1,355,913	0	0	0
99		GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	1,210,604
8		GD-AA	1,149,255	0	0	0	0	0	0	787,952	787,952	0	361,303	361,303
7		CD-AA	55,655,175	0	0	39,033,757	39,033,757	0	0	11,436,582	11,436,582	0	5,184,836	5,184,836
9		CD-WA / ID / AN	20,976,052	4,964,177	2,942,809	8,394,553	16,301,539	1,423,492	843,859	2,407,162	4,674,513	0	0	0
		TOTAL ACCOUNT	146,463,471	17,676,442	10,048,461	93,726,865	121,451,768	2,306,840	1,316,424	14,631,696	18,254,960	1,210,604	5,546,139	6,756,743
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	499,225	0	0	350,131	350,131	0	0	102,586	102,586	0	46,508	46,508
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
		TOTAL ACCOUNT	662,183	0	13,509	495,302	508,811	0	1,911	102,586	104,497	2,367	46,508	48,875
		TOTAL GENERAL PLANT	569,548,549	69,662,511	40,327,906	300,158,498	410,148,915	42,577,851	7,417,184	70,947,221	120,942,256	10,727,034	27,730,344	38,457,378

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-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,571	0	0	8,033,663	8,033,663	0	0	2,353,800	2,353,800	0	1,067,108	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	24,698,478	319,716	0	18,686,286	19,006,002	1,022,594	779,605	2,397,046	4,199,245	426,123	1,067,108	1,493,231
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,069,328	2,309,036	0	11,760,292	14,069,328	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	688,088	0	0	0	0	0	0	471,767	471,767	0	216,321	
7		CD-AA	93,059,930	0	0	65,267,582	65,267,582	0	0	19,122,885	19,122,885	0	8,669,463	
9		CD-WA / ID / AN	401,362	0	32,668	279,250	311,918	0	9,368	80,076	89,444	0	0	
		TOTAL ACCOUNT	108,218,708	2,309,036	32,668	77,307,124	79,648,828	0	9,368	19,674,728	19,684,096	0	8,885,784	8,885,784
	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	2,069,278	0	0	1,451,288	1,451,288	0	0	425,216	425,216	0	192,774	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,069,278	0	0	1,451,288	1,451,288	0	0	425,216	425,216	0	192,774	192,774
	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-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total		
	303120	Misc Intangible Plant--Software 12.5 YR														
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0	0
	303121	Misc Intangible Plant--AMI Software														
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,394,831	0	0	1,679,615	1,679,615	0	0	492,114	492,114	0	223,102	223,102	0	0
9		CD-WA / ID / AN	15,161,183	11,782,513	0	0	11,782,513	3,378,670	0	0	3,378,670	0	0	0	0	0
		TOTAL ACCOUNT	17,556,014	11,782,513	0	1,679,615	13,462,128	3,378,670	0	492,114	3,870,784	0	223,102	223,102	0	0
	TOTAL		283,703,190	14,411,265	32,668	191,113,878	205,557,811	4,401,264	788,973	49,941,319	55,131,556	426,123	22,587,700	23,013,823		

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-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(88,521,791)	(62,084,758)	(18,190,343)	(8,246,690)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(765,407)	(594,836)	(170,571)	0
7	282919 CD-AA	(1,063,746)	(746,058)	(218,589)	(99,099)
7	283750 CD-AA	(266,006)	(186,563)	(54,662)	(24,781)
	Total	(90,616,950)	(63,612,215)	(18,634,165)	(8,370,570)

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-12E
For Twelve Months Ended December 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,651,471	3,651,471	0	0	0	0	3,651,471
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	2	2	0	0	0	0	2
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	74,694,888	36,657,017	0	111,351,905	55,065,504	28,175,603	19,629,384	8,481,414	0
TOTAL		74,694,888	36,657,017	3,651,473	115,003,378	55,065,504	28,175,603	19,629,384	8,481,414	3,651,473

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