

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended September 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,893,476	24,692,818	12,200,658
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,893,476	24,692,818	12,200,658
G-APL	Gas Net Adjusted Rate Base	524,638,125	369,371,770	155,266,355
	<b>RATE OF RETURN</b>	<b>7.032%</b>	<b>6.685%</b>	<b>7.858%</b>

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  
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	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers Percent	9-01-2018 thru 09-30-2018	247,307 <b>100.000%</b>	163,442 <b>66.089%</b>	83,865 <b>33.911%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2017 thru 09-30-2018	13,398,873 <b>100.000%</b>	9,467,125 <b>70.656%</b>	3,931,748 <b>29.344%</b>
	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%
				<b>100.000%</b>	<b>71.354%</b>	<b>28.646%</b>
6	Input	Actual Therms Purchased Percent	10-01-2017 thru 09-30-2018	270,980,035 <b>100.000%</b>	183,720,961 <b>67.799%</b>	87,259,074 <b>32.201%</b>

## RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended September 30, 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)		<b>100.000%</b>	<b>70.135%</b>	<b>20.549%</b>	<b>9.316%</b>

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended September 30, 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
	<b>Total</b>		<b>28,640,757</b>	<b>0</b>	<b>19,751,490</b>	<b>8,889,267</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.963%</b>	<b>31.037%</b>
	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
	<b>Total</b>		<b>18,803,788</b>	<b>0</b>	<b>13,176,037</b>	<b>5,627,751</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.071%</b>	<b>29.929%</b>
	Number of Customers at		347,323	0	245,616	101,707
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.717%</b>	<b>29.283%</b>
	Net Direct Plant		764,182,162	0	492,888,057	271,294,105
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>64.499%</b>	<b>35.501%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>274.250%</b>	<b>125.750%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.562%</b>	<b>31.438%</b>

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended September 30, 2018  
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Report ID:  
**G-ALL-12E**

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)		<b>100.000%</b>	<b>77.714%</b>	<b>22.286%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			<b>100.000%</b>	<b>68.188%</b>	<b>31.812%</b>	
11	Book Depreciation Percent	10-01-2017 thru 09-30-2018	23,008,467	15,754,476	7,253,991	
			<b>100.000%</b>	<b>68.473%</b>	<b>31.527%</b>	
12	Net Gas Plant (before ADFIT) Percent	9-01-2018 thru 09-30-2018	627,159,906	439,470,304	187,689,602	
			<b>100.000%</b>	<b>70.073%</b>	<b>29.927%</b>	
13	G-PLT Net Gas General Plant Percent	9-01-2018 thru 09-30-2018	84,138,555	66,410,459	17,728,096	
			<b>100.000%</b>	<b>78.930%</b>	<b>21.070%</b>	
14	Net Allocated Schedule M's Percent	10-01-2017 thru 09-30-2018	-35,590,367	-24,205,301	-11,385,066	
			<b>100.000%</b>	<b>68.011%</b>	<b>31.989%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended September 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
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)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>213,335,999</b>	<b>0</b>	<b>213,335,999</b>	<b>149,354,596</b>	<b>0</b>	<b>149,354,596</b>	<b>63,981,403</b>	<b>0</b>	<b>63,981,403</b>
	<b>OTHER OPERATING REVENUES:</b>									
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)
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>70,760,068</b>	<b>408,954</b>	<b>71,169,022</b>	<b>48,084,625</b>	<b>291,805</b>	<b>48,376,430</b>	<b>22,675,443</b>	<b>117,149</b>	<b>22,792,592</b>
	<b>TOTAL GAS REVENUES</b>	<b>284,096,067</b>	<b>408,954</b>	<b>284,505,021</b>	<b>197,439,221</b>	<b>291,805</b>	<b>197,731,026</b>	<b>86,656,846</b>	<b>117,149</b>	<b>86,773,995</b>
	<b>PRODUCTION EXPENSES:</b>									
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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>132,135,723</b>	<b>1,271,154</b>	<b>133,406,877</b>	<b>89,347,633</b>	<b>866,774</b>	<b>90,214,407</b>	<b>42,788,090</b>	<b>404,380</b>	<b>43,192,470</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,231,903</b>	<b>2,231,903</b>	<b>0</b>	<b>1,541,352</b>	<b>1,541,352</b>	<b>0</b>	<b>690,551</b>	<b>690,551</b>
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

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For Twelve Months Ended September 30, 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	1,277,079	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	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
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
	<b>MAINTENANCE</b>										
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
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>13,398,873</b>	<b>4,334,939</b>	<b>17,733,812</b>	<b>9,467,125</b>	<b>3,062,894</b>	<b>12,530,019</b>	<b>3,931,748</b>	<b>1,272,045</b>	<b>5,203,793</b>
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
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>34,096,988</b>	<b>63,854</b>	<b>34,160,842</b>	<b>25,717,922</b>	<b>43,292</b>	<b>25,761,214</b>	<b>8,379,066</b>	<b>20,562</b>	<b>8,399,628</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>47,495,861</b>	<b>4,398,793</b>	<b>51,894,654</b>	<b>35,185,047</b>	<b>3,106,186</b>	<b>38,291,233</b>	<b>12,310,814</b>	<b>1,292,607</b>	<b>13,603,421</b>



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For Twelve Months Ended September 30, 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	113,845	113,845	0	75,239	75,239	0	38,606	38,606
2	902000	Meter Reading Expenses	1,899,762	111,151	2,010,913	1,770,984	73,459	1,844,443	128,778	37,692	166,470
2	903XXX	Customer Records & Collection Expenses	1,493,912	4,890,324	6,384,236	1,076,288	3,231,966	4,308,254	417,624	1,658,358	2,075,982
2	904000	Uncollectible Accounts	0	1,675,187	1,675,187	0	1,107,114	1,107,114	0	568,073	568,073
2	905000	Misc Customer Accounts	0	157,609	157,609	0	104,162	104,162	0	53,447	53,447
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,393,674	6,948,116	10,341,790	2,847,272	4,591,940	7,439,212	546,402	2,356,176	2,902,578
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,338,864	159,656	8,498,520	6,953,144	105,515	7,058,659	1,385,720	54,141	1,439,861
2	909000	Advertising	98	906,580	906,678	11	599,150	599,161	87	307,430	307,517
2	910000	Misc Customer Service & Info Exp	0	194,700	194,700	0	128,675	128,675	0	66,025	66,025
TOTAL CUSTOMER SERVICE & INFO EXP			8,338,962	1,260,936	9,599,898	6,953,155	833,340	7,786,495	1,385,807	427,596	1,813,403
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

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended September 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,349,513</b>	<b>18,555,231</b>	<b>19,904,744</b>	<b>991,308</b>	<b>13,239,901</b>	<b>14,231,209</b>	<b>358,205</b>	<b>5,315,330</b>	<b>5,673,535</b>
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 Extensi	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
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>(381,252)</b>	<b>10,506,930</b>	<b>10,125,678</b>	<b>(498,819)</b>	<b>7,497,115</b>	<b>6,998,296</b>	<b>117,567</b>	<b>3,009,815</b>	<b>3,127,382</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>968,261</b>	<b>29,062,161</b>	<b>30,030,422</b>	<b>492,489</b>	<b>20,737,016</b>	<b>21,229,505</b>	<b>475,772</b>	<b>8,325,145</b>	<b>8,800,917</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>192,332,481</b>	<b>46,450,142</b>	<b>238,782,623</b>	<b>134,825,596</b>	<b>32,558,559</b>	<b>167,384,155</b>	<b>57,506,885</b>	<b>13,891,583</b>	<b>71,398,468</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>45,722,398</b>		<b>30,346,871</b>			<b>15,375,527</b>	
G-FIT		FEDERAL INCOME TAX			4,822,932			2,046,289		2,776,643	
G-FIT		DEFERRED FEDERAL INCOME TAX			4,026,054			3,622,596		403,458	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended September 30, 2018	
Ending Balance 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)			36,893,476			24,692,818			12,200,658

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended September 30, 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%		69.060%		30.940%		
G-ALL 2	Number of Customers		100.000%		66.089%		33.911%		
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended September 30, 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	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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>(1,380,737)</b>	<b>408,954</b>	<b>(971,783)</b>	<b>(886,595)</b>	<b>291,805</b>	<b>(594,790)</b>	<b>(494,142)</b>	<b>117,149</b>	<b>(376,993)</b>

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended September 30, 2018	
Ending Balance Basis	

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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>126,683,295</b>	<b>0</b>	<b>126,683,295</b>	<b>85,284,660</b>	<b>0</b>	<b>85,284,660</b>	<b>41,398,635</b>	<b>0</b>	<b>41,398,635</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended September 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: 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	105,515	362,286	60,193	54,141	114,334
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 Unbilled	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	105,515	7,058,659	1,385,720	54,141	1,439,861

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.089%	33.911%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended September 30, 2018 Ending Balance 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	524,638,125	369,371,770	155,266,355
	Interest Deduction for FIT Calculation	15,422,645	10,877,999	4,544,646
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 September 30, 2018				
Ending Balance 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	133,742,694	59,476,330
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	30,346,871	15,375,527
G-INT	Less: Interest Expense	15,422,645	10,877,999	4,544,646
G-SCM	Schedule M Adjustments	(16,778,260)	(14,433,948)	(2,344,312)
	Taxable Net Operating Income	13,521,493	5,034,924	8,486,569
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,839,513	1,057,334	1,782,179
	Federal Income Tax on 2017 Income at 35%	1,983,419	988,955	994,464
	Total Federal Income Tax	4,822,932	2,046,289	2,776,643
G-DTE	Deferred FIT	4,026,054	3,622,596	403,458
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,828,922	5,654,053	3,174,869
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  
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	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	(151,971)	(151,971)	0	(64,904)	(64,904)
2	997002	Injuries and Damages	0	1,612	1,612	0	1,065	1,065	0	547	547
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	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	196,837	196,837	0	84,066	84,066
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	(3,365,945)	(3,365,945)	0	(1,437,539)	(1,437,539)
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	(344,395)	(344,395)	0	(147,085)	(147,085)
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-Ins	(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	114,364	114,364	0	58,682	58,682
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	(3,343,685)	(3,343,685)	0	(1,428,031)	(1,428,031)
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)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>24,172,644</b>	<b>(35,590,366)</b>	<b>(16,778,260)</b>	<b>9,771,354</b>	<b>(24,205,302)</b>	<b>(14,433,948)</b>	<b>9,040,752</b>	<b>(11,385,064)</b>	<b>(2,344,312)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.089%	33.911%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.799%	32.201%
G-ALL	11	Book Depreciation	100.000%	68.473%	31.527%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.073%	29.927%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended September 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	4,595,160	3,219,966	1,375,194
99	410100	Deferred Federal Income Tax Exp	(384,716)	541,201	(925,917)
		<b>SUBTOTAL</b>	<b>4,210,444</b>	<b>3,761,167</b>	<b>449,277</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(99,591)	(69,786)	(29,805)
99	411100	Deferred Federal Income Tax Exp	(84,799)	(68,785)	(16,014)
		<b>SUBTOTAL</b>	<b>(184,390)</b>	<b>(138,571)</b>	<b>(45,819)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>4,026,054</b>	<b>3,622,596</b>	<b>403,458</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.073%	29.927%
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 September 30, 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	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  
 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	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)	3,228,105	45,653,238	48,881,343	3,218,737	32,575,412	35,794,149	9,368	13,077,826	13,087,194
		TOTAL INTANGIBLE PLANT	5,030,304	47,542,587	52,572,891	4,241,331	33,923,538	38,164,869	788,973	13,619,049	14,408,022
		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	2,618,776	2,618,776	0	1,808,527	1,808,527	0	810,249	810,249
1	352XXX	Wells	0	19,319,564	19,319,564	0	13,342,091	13,342,091	0	5,977,473	5,977,473
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	12,742,291	12,742,291	0	8,799,826	8,799,826	0	3,942,465	3,942,465
1	355000	Measuring & Regulating Equipment	0	1,413,045	1,413,045	0	975,849	975,849	0	437,196	437,196
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,689,109	2,689,109	0	1,857,099	1,857,099	0	832,010	832,010
		TOTAL UNDERGROUND STORAGE PLAN	0	41,510,470	41,510,470	0	28,685,774	28,685,774	0	12,824,696	12,824,696
		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	1,200,227	0	1,200,227	802,631	0	802,631	397,596	0	397,596
6	376000	Mains	348,372,427	2,518,937	350,891,364	230,308,897	1,707,814	232,016,711	118,063,530	811,123	118,874,653
6	378000	Measuring & Reg Station Equip-General	6,174,526	0	6,174,526	3,974,155	0	3,974,155	2,200,371	0	2,200,371
6	379000	Measuring & Reg Station Equip-City Gate	6,281,769	0	6,281,769	1,877,031	0	1,877,031	4,404,738	0	4,404,738
6	380000	Services	250,442,882	0	250,442,882	172,440,043	0	172,440,043	78,002,839	0	78,002,839
6	381000	Meters	84,772,001	0	84,772,001	60,628,882	0	60,628,882	24,143,119	0	24,143,119
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,596,174	0	3,596,174	2,666,954	0	2,666,954	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	701,349,904	2,518,937	703,868,841	473,075,641	1,707,814	474,783,455	228,274,263	811,123	229,085,386
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,058,051	2,109,983	5,168,034	2,960,615	1,505,557	4,466,172	97,436	604,426	701,862
4	390XXX	Structures & Improvements	22,332,327	24,510,507	46,842,834	20,666,361	17,489,227	38,155,588	1,665,966	7,021,280	8,687,246
4	391XXX	Office Furniture & Equipment	1,569,006	14,798,634	16,367,640	1,550,949	10,559,417	12,110,366	18,057	4,239,217	4,257,274
4	392XXX	Transportation Equipment	12,390,839	3,931,424	16,322,263	9,635,576	2,805,228	12,440,804	2,755,263	1,126,196	3,881,459
4	393000	Stores Equipment	205,279	971,343	1,176,622	159,496	693,092	852,588	45,783	278,251	324,034
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,406,054	8,777,873	1,855,602	4,570,976	6,426,578	516,217	1,835,078	2,351,295

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended September 30, 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	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,063,900	4,456,576	2,456,517	759,135	3,215,652	936,159	304,765	1,240,924
4	397XXX	Communications Equipment	2,393,958	14,050,308	16,444,266	1,077,534	10,025,457	11,102,991	1,316,424	4,024,851	5,341,275
4	398000	Miscellaneous Equipment	1,911	96,285	98,196	0	68,703	68,703	1,911	27,582	29,493
		<b>TOTAL GENERAL PLANT</b>	<b>47,715,866</b>	<b>68,403,396</b>	<b>116,119,262</b>	<b>40,362,650</b>	<b>48,808,558</b>	<b>89,171,208</b>	<b>7,353,216</b>	<b>19,594,838</b>	<b>26,948,054</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>754,096,074</b>	<b>159,975,390</b>	<b>914,071,464</b>	<b>517,679,622</b>	<b>113,125,684</b>	<b>630,805,306</b>	<b>236,416,452</b>	<b>46,849,706</b>	<b>283,266,158</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(16,207,915)	(16,207,915)	0	(11,193,186)	(11,193,186)	0	(5,014,729)	(5,014,729)
G-ADEP		Distribution Plant	(223,279,498)	(1,778,032)	(225,057,530)	(146,430,867)	(1,205,488)	(147,636,355)	(76,848,631)	(572,544)	(77,421,175)
G-ADEP		General Plant	(11,597,410)	(20,383,297)	(31,980,707)	(8,216,451)	(14,544,298)	(22,760,749)	(3,380,959)	(5,838,999)	(9,219,958)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(234,876,908)</b>	<b>(38,369,244)</b>	<b>(273,246,152)</b>	<b>(154,647,318)</b>	<b>(26,942,972)</b>	<b>(181,590,290)</b>	<b>(80,229,590)</b>	<b>(11,426,272)</b>	<b>(91,655,862)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(307,532)	(631,106)	(938,638)	(209,937)	(450,320)	(660,257)	(97,595)	(180,786)	(278,381)
G-AAMT		Misc IT Intangible Plant - 3031XX	(6,005)	(12,693,942)	(12,699,947)	0	(9,057,635)	(9,057,635)	(6,005)	(3,636,307)	(3,642,312)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(313,537)</b>	<b>(13,325,048)</b>	<b>(13,638,585)</b>	<b>(209,937)</b>	<b>(9,507,955)</b>	<b>(9,717,892)</b>	<b>(103,600)</b>	<b>(3,817,093)</b>	<b>(3,920,693)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(235,190,445)</b>	<b>(51,694,292)</b>	<b>(286,884,737)</b>	<b>(154,857,255)</b>	<b>(36,450,927)</b>	<b>(191,308,182)</b>	<b>(80,333,190)</b>	<b>(15,243,365)</b>	<b>(95,576,555)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>518,905,629</b>	<b>108,281,098</b>	<b>627,186,727</b>	<b>362,822,367</b>	<b>76,674,757</b>	<b>439,497,124</b>	<b>156,083,262</b>	<b>31,606,341</b>	<b>187,689,603</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(109,953,006)	(109,953,006)	0	(77,047,370)	(77,047,370)	0	(32,905,636)	(32,905,636)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,916,784)	(18,916,784)	0	(13,495,720)	(13,495,720)	0	(5,421,064)	(5,421,064)
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	(398,537)	(398,537)	0	(279,267)	(279,267)	0	(119,270)	(119,270)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(129,268,327)</b>	<b>(129,268,327)</b>	<b>0</b>	<b>(90,822,357)</b>	<b>(90,822,357)</b>	<b>0</b>	<b>(38,445,970)</b>	<b>(38,445,970)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>518,905,629</b>	<b>(20,987,229)</b>	<b>497,918,400</b>	<b>362,822,367</b>	<b>(14,147,600)</b>	<b>348,674,767</b>	<b>156,083,262</b>	<b>(6,839,629)</b>	<b>149,243,633</b>

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)	100.000%	70.073%	29.927%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended September 30, 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	518,905,629	(20,987,229)	497,918,400	362,822,367	(14,147,600)	348,674,767	156,083,262	(6,839,629)	149,243,633
	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	10,925,414	10,925,414	0	7,545,091	7,545,091	0	3,380,323	3,380,323
4	252000 Customer Advances	(3,368)	(49)	(3,417)	0	(35)	(35)	(3,368)	(14)	(3,382)
99	235199 Customer Deposits	(558,695)	0	(558,695)	(558,695)	0	(558,695)	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	9,100,396	0	9,100,396	9,100,396	0	9,100,396	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,911,083)	0	(1,911,083)	(1,911,083)	0	(1,911,083)	0	0	0
C-WKC	Working Capital	3,436,046	0	3,436,046	2,563,456	0	2,563,456	872,590	0	872,590
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	10,063,296	16,656,429	26,719,725	9,194,074	11,502,929	20,697,003	869,222	5,153,500	6,022,722
	NET RATE BASE	528,968,925	(4,330,800)	524,638,125	372,016,441	(2,644,671)	369,371,770	156,952,484	(1,686,129)	155,266,355

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended September 30, 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		
<b>Electric Production</b>															
	Steam (ED-AN)	8,259,547	8,259,547												
	Hydro (ED-AN)	11,906,034	11,906,034												
	Other (ED-AN)	9,765,471	9,765,471												
<b>Total Electric Production</b>		<b>29,931,052</b>	<b>29,931,052</b>												
<b>Electric Transmission</b>															
	ED-AN	12,727,425	12,727,425												
<b>Total Electric Transmission</b>		<b>12,727,425</b>	<b>12,727,425</b>												
<b>Electric Distribution</b>															
	ED-AN	59,866	59,866												
	ED-ID	17,517,967	17,517,967												
	ED-WA	31,458,911	31,458,911												
<b>Total Electric Distribution</b>		<b>49,036,744</b>	<b>49,036,744</b>												
<b>Gas Underground Storage</b>															
1	GD-AN	868,386		868,386		868,386	868,386		599,707	599,707		268,679	268,679		
	GD-OR	146,981			146,981										
<b>Total Gas Underground Storage</b>		<b>1,015,367</b>		<b>868,386</b>	<b>146,981</b>		<b>868,386</b>	<b>868,386</b>		<b>599,707</b>	<b>599,707</b>		<b>268,679</b>	<b>268,679</b>	
<b>Gas Distribution</b>															
6	GD-AN	63,854		63,854		63,854	63,854		43,292	43,292		20,562	20,562		
	GD-ID	5,461,098		5,461,098		5,461,098	5,461,098				5,461,098		5,461,098		
	GD-WA	11,309,138		11,309,138		11,309,138	11,309,138	11,309,138		11,309,138					
	GD-OR	7,572,517			7,572,517										
<b>Total Gas Distribution</b>		<b>24,406,607</b>		<b>16,834,090</b>	<b>7,572,517</b>		<b>16,770,236</b>	<b>63,854</b>	<b>16,834,090</b>	<b>11,309,138</b>	<b>43,292</b>	<b>11,352,430</b>	<b>5,461,098</b>	<b>20,562</b>	<b>5,481,660</b>
<b>General Plant</b>															
	ED-AN	2,341,221	2,341,221												
	ED-ID	252,763	252,763												
	ED-WA	610,578	610,578												
7,4	CD-AA	21,342,758	14,968,744	4,385,723	1,988,291		4,385,723	4,385,723		3,129,389	3,129,389		1,256,334	1,256,334	
9,4	CD-AN	995,338	773,527	221,811			221,811	221,811		158,271	158,271		63,540	63,540	
9	CD-ID	355,971	276,643	79,328		79,328	79,328	79,328				79,328		79,328	
9	CD-WA	369,887	287,458	82,429		82,429	82,429	82,429			82,429				
8,4	GD-AA	350,016		239,978	110,038		239,978	239,978		171,234	171,234		68,744	68,744	
4	GD-AN	32,172		32,172			32,172	32,172		22,956	22,956		9,216	9,216	
	GD-ID	26,490		26,490		26,490	26,490	26,490				26,490		26,490	
	GD-WA	238,060		238,060		238,060	238,060	238,060		238,060	238,060				
	GD-OR	184,798			184,798										
<b>Total General Plant</b>		<b>27,100,052</b>	<b>19,510,934</b>	<b>5,305,991</b>	<b>2,283,127</b>		<b>426,307</b>	<b>4,879,684</b>	<b>5,305,991</b>	<b>320,489</b>	<b>3,481,850</b>	<b>3,802,339</b>	<b>105,818</b>	<b>1,397,834</b>	<b>1,503,652</b>
<b>Total Depreciation Expense</b>		<b>144,217,247</b>	<b>111,206,155</b>	<b>23,008,467</b>	<b>10,002,625</b>		<b>17,196,543</b>	<b>5,811,924</b>	<b>23,008,467</b>	<b>11,629,627</b>	<b>4,124,849</b>	<b>15,754,476</b>	<b>5,566,916</b>	<b>1,687,075</b>	<b>7,253,991</b>

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended September 30, 2018	
Ending Balance 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  
 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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	237,207	237,207												
<b>Total Production/Transmission</b>		<b>1,155,607</b>	<b>1,155,607</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
<b>Total Distribution</b>		<b>30,019</b>	<b>30,019</b>												
<b>General Plant - 303000</b>															
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										
<b>Total General Plant - 303000</b>		<b>656,528</b>	<b>427,618</b>	<b>165,046</b>	<b>63,864</b>		<b>39,804</b>	<b>125,242</b>	<b>165,046</b>	<b>24,862</b>	<b>89,365</b>	<b>114,227</b>	<b>14,942</b>	<b>35,877</b>	<b>50,819</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>29,199,283</b>	<b>21,173,997</b>	<b>5,531,877</b>	<b>2,493,409</b>		<b>29,873</b>	<b>5,502,004</b>	<b>5,531,877</b>	<b>26,823</b>	<b>3,925,900</b>	<b>3,952,723</b>	<b>3,050</b>	<b>1,576,104</b>	<b>1,579,154</b>
<b>Gas Underground Storage</b>															
1	GD-AN	208		208			208	208		144	144		64	64	
<b>Total Gas Underground Storage</b>		<b>208</b>		<b>208</b>			<b>208</b>	<b>208</b>		<b>144</b>	<b>144</b>		<b>64</b>	<b>64</b>	
<b>General Plant - 390200, 396200</b>															
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										
<b>Total General Plant- 390200, 396200</b>		<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>31,089,675</b>	<b>22,835,271</b>	<b>5,697,131</b>	<b>2,557,273</b>		<b>69,677</b>	<b>5,627,454</b>	<b>5,697,131</b>	<b>51,685</b>	<b>4,015,409</b>	<b>4,067,094</b>	<b>17,992</b>	<b>1,612,045</b>	<b>1,630,037</b>

**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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended September 30, 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
<b>Electric Production</b>													
	Steam (ED-AN)	(303,833,778)	(303,833,778)										
	Hydro (ED-AN)	(134,226,894)	(134,226,894)										
	Other (ED-AN)	(126,258,872)	(126,258,872)										
<b>Total Electric Production</b>		<b>(564,319,544)</b>	<b>(564,319,544)</b>										
<b>Electric Transmission</b>													
	ED-AN	(215,876,243)	(215,876,243)										
<b>Total Electric Transmission</b>		<b>(215,876,243)</b>	<b>(215,876,243)</b>										
<b>Electric Distribution</b>													
	ED-AN	(166,817)	(166,817)										
	ED-ID	(214,035,143)	(214,035,143)										
	ED-WA	(342,640,524)	(342,640,524)										
<b>Total Electric Distribution</b>		<b>(556,842,484)</b>	<b>(556,842,484)</b>										
<b>Gas Underground Storage</b>													
1	GD-AN	(16,207,915)	(16,207,915)		(16,207,915)	(16,207,915)		(11,193,186)	(11,193,186)		(5,014,729)	(5,014,729)	
	GD-OR	(1,124,968)		(1,124,968)									
<b>Total Gas Underground Storage</b>		<b>(17,332,883)</b>	<b>(16,207,915)</b>	<b>(1,124,968)</b>	<b>(16,207,915)</b>	<b>(16,207,915)</b>		<b>(11,193,186)</b>	<b>(11,193,186)</b>		<b>(5,014,729)</b>	<b>(5,014,729)</b>	
<b>Gas Distribution</b>													
6	GD-AN	(1,778,032)	(1,778,032)		(1,778,032)	(1,778,032)		(1,205,488)	(1,205,488)		(572,544)	(572,544)	
	GD-ID	(76,848,631)	(76,848,631)		(76,848,631)	(76,848,631)				(76,848,631)		(76,848,631)	
	GD-WA	(146,430,867)	(146,430,867)		(146,430,867)	(146,430,867)	(146,430,867)		(146,430,867)				
	GD-OR	(110,513,782)		(110,513,782)									
<b>Total Gas Distribution</b>		<b>(335,571,312)</b>	<b>(225,057,530)</b>	<b>(110,513,782)</b>	<b>(223,279,498)</b>	<b>(1,778,032)</b>	<b>(225,057,530)</b>	<b>(146,430,867)</b>	<b>(1,205,488)</b>	<b>(147,636,355)</b>	<b>(76,848,631)</b>	<b>(572,544)</b>	<b>(77,421,175)</b>
<b>General Plant</b>													
	ED-AN	(47,393,925)	(47,393,925)										
	ED-ID	(10,803,727)	(10,803,727)										
	ED-WA	(20,613,584)	(20,613,584)										
7,4	CD-AA	(62,478,703)	(43,819,438)	(12,838,749)	(12,838,749)	(12,838,749)		(9,160,961)	(9,160,961)		(3,677,788)	(3,677,788)	
9,4	CD-AN	(13,204,141)	(10,261,598)	(2,942,543)	(2,942,543)	(2,942,543)		(2,099,622)	(2,099,622)		(842,921)	(842,921)	
9	CD-ID	(6,197,419)	(4,816,324)	(1,381,095)	(1,381,095)	(1,381,095)	(1,381,095)			(1,381,095)		(1,381,095)	
9	CD-WA	(4,576,729)	(3,556,805)	(1,019,924)	(1,019,924)	(1,019,924)	(1,019,924)		(1,019,924)				
8,4	GD-AA	(2,277,826)	(1,561,723)	(716,103)	(1,561,723)	(1,561,723)		(1,114,352)	(1,114,352)		(447,371)	(447,371)	
4	GD-AN	(3,040,282)	(3,040,282)		(3,040,282)	(3,040,282)		(2,169,363)	(2,169,363)		(870,919)	(870,919)	
	GD-ID	(1,999,864)	(1,999,864)		(1,999,864)	(1,999,864)				(1,999,864)		(1,999,864)	
	GD-WA	(7,196,527)	(7,196,527)		(7,196,527)	(7,196,527)	(7,196,527)		(7,196,527)				
	GD-OR	(4,620,113)		(4,620,113)									
<b>Total General Plant</b>		<b>(184,402,840)</b>	<b>(141,265,401)</b>	<b>(31,980,707)</b>	<b>(11,597,410)</b>	<b>(20,383,297)</b>	<b>(31,980,707)</b>	<b>(8,216,451)</b>	<b>(14,544,298)</b>	<b>(22,760,749)</b>	<b>(3,380,959)</b>	<b>(5,838,999)</b>	<b>(9,219,958)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,874,345,306)</b>	<b>(1,478,303,672)</b>	<b>(273,246,152)</b>	<b>(122,795,482)</b>	<b>(234,876,908)</b>	<b>(38,369,244)</b>	<b>(273,246,152)</b>	<b>(154,647,318)</b>	<b>(26,942,972)</b>	<b>(181,590,290)</b>	<b>(80,229,590)</b>	<b>(11,426,272)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
Print Date-Time: 11/2/2018 2:34 PM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended September 30, 2018	
Ending Balance 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 ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended September 30, 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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(11,748,554)	(11,748,554)												
Misc Intangible Plt (303000)	ED-AN	(1,790,174)	(1,790,174)												
<b>Total Production/Transmission</b>		<b>(13,538,728)</b>	<b>(13,538,728)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(211,656)	(211,656)												
Misc Intangible Plt (303000)	ED-WA	(41,207)	(41,207)												
<b>Total Distribution</b>		<b>(252,863)</b>	<b>(252,863)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(2,958,369)	(2,074,852)	(607,915)	(275,602)		(607,915)	(607,915)		(433,772)	(433,772)		(174,143)	(174,143)	
9,4	CD-AN	(104,065)	(80,874)	(23,191)			(23,191)	(23,191)		(16,548)	(16,548)		(6,643)	(6,643)	
	GD-ID	(97,595)		(97,595)			(97,595)	(97,595)				(97,595)		(97,595)	
	GD-WA	(209,937)		(209,937)			(209,937)	(209,937)	(209,937)		(209,937)				
	GD-OR	(94,738)			(94,738)										
<b>Total General Plant - 303000</b>		<b>(3,464,704)</b>	<b>(2,155,726)</b>	<b>(938,638)</b>	<b>(370,340)</b>		<b>(307,532)</b>	<b>(631,106)</b>	<b>(938,638)</b>	<b>(209,937)</b>	<b>(450,320)</b>	<b>(660,257)</b>	<b>(97,595)</b>	<b>(180,786)</b>	<b>(278,381)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(60,157,505)	(42,191,464)	(12,361,767)	(5,604,274)		(12,361,767)	(12,361,767)		(8,820,615)	(8,820,615)		(3,541,152)	(3,541,152)	
9,4	CD-AN	(14,648)	(11,384)	(3,264)			(3,264)	(3,264)		(2,329)	(2,329)		(935)	(935)	
9	CD-ID	(26,947)	(20,942)	(6,005)			(6,005)	(6,005)				(6,005)		(6,005)	
9	CD-WA	(120,363)	(93,540)	(26,823)			(26,823)	(26,823)	(26,823)			0		0	
	ED-AN	(3,433,640)	(3,433,640)												
	ED-ID	0	0												
	ED-WA	(2,770,199)	(2,770,199)												
8,4	GD-AA	(479,728)		(328,911)	(150,817)		(328,911)	(328,911)		(234,691)	(234,691)		(94,220)	(94,220)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(67,003,030)</b>	<b>(48,521,169)</b>	<b>(12,726,770)</b>	<b>(5,755,091)</b>		<b>(32,828)</b>	<b>(12,693,942)</b>	<b>(12,726,770)</b>		<b>(9,057,635)</b>	<b>(9,057,635)</b>	<b>(6,005)</b>	<b>(3,636,307)</b>	<b>(3,642,312)</b>
<b>Gas Underground Storage</b>															
1	GD-AN	0		0			0	0		0	0		0	0	
<b>Total Gas Underground Storage</b>		<b>0</b>		<b>0</b>			<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(132,949)	(132,949)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(132,949)</b>	<b>(132,949)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Accumulated Amortization</b>		<b>(84,392,274)</b>	<b>(64,601,435)</b>	<b>(13,665,408)</b>	<b>(6,125,431)</b>		<b>(340,360)</b>	<b>(13,325,048)</b>	<b>(13,665,408)</b>	<b>(209,937)</b>	<b>(9,507,955)</b>	<b>(9,717,892)</b>	<b>(103,600)</b>	<b>(3,817,093)</b>	<b>(3,920,693)</b>

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended September 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

<b>Service -</b>	Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 System Contract Demand	69.060%	30.940%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Ratio	71.354%	28.646%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended September 30, 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
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	497,635	112,582	362,279	22,774	497,635	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,699,081</b>	<b>825,410</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,756,811</b>	<b>2,960,615</b>	<b>97,436</b>	<b>2,109,983</b>	<b>5,168,034</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,302,467	1,114,230	2,552,573	4,635,664	8,302,467	0	0	0	0	0	0	0
99	GD-WA / ID / AN	19,049,849	0	0	0	0	19,049,849	0	0	19,049,849	0	0	0
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	107,745,963	0	0	75,567,631	75,567,631	0	0	22,140,718	22,140,718	0	10,037,614	10,037,614
9	CD-WA / ID / AN	25,363,550	5,637,300	5,809,763	8,264,220	19,711,283	1,616,512	1,665,966	2,369,789	5,652,267	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>164,208,247</b>	<b>6,751,530</b>	<b>8,362,336</b>	<b>88,467,515</b>	<b>103,581,381</b>	<b>20,666,361</b>	<b>1,665,966</b>	<b>24,510,507</b>	<b>46,842,834</b>	<b>3,746,418</b>	<b>10,037,614</b>	<b>13,784,032</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	2,654,709	725,950	0	1,928,759	2,654,709	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7	CD-AA	70,725,324	0	0	49,603,206	49,603,206	0	0	14,533,347	14,533,347	0	6,588,771	6,588,771
9	CD-WA / ID / AN	7,123,644	5,400,069	62,971	73,100	5,536,140	1,548,485	18,057	20,962	1,587,504	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>80,862,498</b>	<b>6,126,019</b>	<b>62,971</b>	<b>51,605,065</b>	<b>57,794,055</b>	<b>1,550,948</b>	<b>18,057</b>	<b>14,798,635</b>	<b>16,367,640</b>	<b>0</b>	<b>6,700,803</b>	<b>6,700,803</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	45,507,793	22,024,067	9,176,361	14,307,365	45,507,793	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,409,457	0	0	0	0	9,072,158	2,539,075	1,798,224	13,409,457	0	0	0
99	GD-OR / AS	3,723,095	0	0	0	0	0	0	0	0	3,723,095	0	3,723,095
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	7,270,165	0	0	5,098,930	5,098,930	0	0	1,493,946	1,493,946	0	677,289	677,289
9	CD-WA / ID / AN	6,366,880	1,964,818	753,918	2,229,285	4,948,021	563,417	216,188	639,254	1,418,859	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>76,277,390</b>	<b>23,988,885</b>	<b>9,930,279</b>	<b>21,635,580</b>	<b>55,554,744</b>	<b>9,635,575</b>	<b>2,755,263</b>	<b>3,931,424</b>	<b>16,322,262</b>	<b>3,723,095</b>	<b>677,289</b>	<b>4,400,384</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended September 30, 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	0	24,642	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	4,884,280	248,772	159,660	3,387,386	3,795,818	71,336	45,783	971,343	1,088,462	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,396,332</b>	<b>259,233</b>	<b>174,023</b>	<b>3,761,812</b>	<b>4,195,068</b>	<b>159,496</b>	<b>45,783</b>	<b>971,343</b>	<b>1,176,622</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,335,706	768,586	233,715	4,333,405	5,335,706	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	0	870,875	0	
8		GD-AA	4,720,576	0	0	0	0	0	0	3,236,521	3,236,521	0	1,484,055	
7		CD-AA	13,366,652	0	0	9,374,702	9,374,702	0	0	2,746,713	2,746,713	0	1,245,237	
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	
		<b>TOTAL ACCOUNT</b>	<b>27,999,048</b>	<b>780,684</b>	<b>988,926</b>	<b>13,851,398</b>	<b>15,621,008</b>	<b>1,855,602</b>	<b>516,217</b>	<b>6,406,054</b>	<b>8,777,873</b>	<b>870,875</b>	<b>2,729,292</b>	<b>3,600,167</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,385,365	311,802	15,617	1,057,946	1,385,365	0	0	0	0	0	0	
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	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	1,267,480	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	
		<b>TOTAL ACCOUNT</b>	<b>2,950,696</b>	<b>311,802</b>	<b>15,617</b>	<b>1,948,613</b>	<b>2,276,032</b>	<b>0</b>	<b>0</b>	<b>464,959</b>	<b>464,959</b>	<b>40,917</b>	<b>168,788</b>	<b>209,705</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended September 30, 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,424,858	14,314,857	9,476,466	8,633,535	32,424,858	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,375,338</b>	<b>14,566,718</b>	<b>9,785,006</b>	<b>9,473,971</b>	<b>33,825,695</b>	<b>2,456,517</b>	<b>936,160</b>	<b>1,063,899</b>	<b>4,456,576</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,130,311	12,094,577	7,104,928	45,930,806	65,130,311	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,103,092	0	0	0	0	630,527	472,565	0	1,103,092	0	0	
99		GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	
8		GD-AA	1,150,564	0	0	0	0	0	0	788,850	788,850	0	361,714	
7		CD-AA	54,062,218	0	0	37,916,537	37,916,537	0	0	11,109,245	11,109,245	0	5,036,436	
9		CD-WA / ID / AN	15,450,206	1,558,856	2,942,809	7,505,463	12,007,128	447,006	843,859	2,152,213	3,443,078	0	0	
		<b>TOTAL ACCOUNT</b>	<b>138,106,995</b>	<b>13,653,433</b>	<b>10,047,737</b>	<b>91,352,806</b>	<b>115,053,976</b>	<b>1,077,533</b>	<b>1,316,424</b>	<b>14,050,308</b>	<b>16,444,265</b>	<b>1,210,604</b>	<b>5,398,150</b>	<b>6,608,754</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	
		<b>TOTAL ACCOUNT</b>	<b>631,522</b>	<b>0</b>	<b>13,509</b>	<b>473,799</b>	<b>487,308</b>	<b>0</b>	<b>1,911</b>	<b>96,285</b>	<b>98,196</b>	<b>2,367</b>	<b>43,651</b>	<b>46,018</b>
		<b>TOTAL GENERAL PLANT</b>	<b>550,620,988</b>	<b>67,263,714</b>	<b>40,082,472</b>	<b>289,913,733</b>	<b>397,259,919</b>	<b>40,362,647</b>	<b>7,353,217</b>	<b>68,403,397</b>	<b>116,119,261</b>	<b>10,511,296</b>	<b>26,730,512</b>	<b>37,241,808</b>

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 September 30, 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	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,855,599	3,102,221	0	11,753,378	14,855,599	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,237	0	0	0	0	0	0	447,187	447,187	0	205,050	
7		CD-AA	84,991,980	0	0	59,609,125	59,609,125	0	0	17,465,002	17,465,002	0	7,917,853	
9		CD-WA / ID / AN	83,083	0	32,668	31,900	64,568	0	9,368	9,147	18,515	0	0	
		TOTAL ACCOUNT	100,582,899	3,102,221	32,668	71,394,403	74,529,292	0	9,368	17,921,336	17,930,704	0	8,122,903	8,122,903
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	231,125
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended September 30, 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
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,271,601</b>	<b>21,271,601</b>	<b>0</b>	<b>0</b>	<b>6,232,411</b>	<b>6,232,411</b>	<b>0</b>	<b>2,825,497</b>	<b>2,825,497</b>	<b>0</b>
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
9		CD-WA / ID / AN	14,443,514	11,224,777	0	0	11,224,777	3,218,737	0	0	3,218,737	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>15,756,853</b>	<b>11,224,777</b>	<b>0</b>	<b>921,110</b>	<b>12,145,887</b>	<b>3,218,737</b>	<b>0</b>	<b>269,878</b>	<b>3,488,615</b>	<b>0</b>	<b>122,351</b>	<b>122,351</b>	<b>0</b>
		<b>TOTAL</b>	<b>272,080,981</b>	<b>14,646,714</b>	<b>32,668</b>	<b>182,870,332</b>	<b>197,549,714</b>	<b>4,241,331</b>	<b>788,973</b>	<b>47,542,588</b>	<b>52,572,892</b>	<b>426,123</b>	<b>21,532,252</b>	<b>21,958,375</b>	<b>0</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended September 30, 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	(91,235,550)	(63,988,053)	(18,747,993)	(8,499,504)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(757,419)	(588,628)	(168,791)	0
7	283750 CD-AA	0	0	0	0
	Total	(91,992,969)	(64,576,681)	(18,916,784)	(8,499,504)

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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended September 30, 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	3,475,605	3,475,605	0	0	0	0	3,475,605
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	5,204	5,204	0	0	0	0	5,204
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	(34)	(34)	0	0	0	0	(34)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,250,262	14,426,853	0	47,677,115	30,686,806	13,554,263	2,563,456	872,590	0
TOTAL		33,250,262	14,426,853	3,480,775	51,157,890	30,686,806	13,554,263	2,563,456	872,590	3,480,775

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.135%	20.549%	9.316%	31.751%	28.646%	100.000%
99	Not Allocated						