

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	6,325,796	3,941,239	2,384,557
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	6,325,796	3,941,239	2,384,557
G-APL	Gas Net Adjusted Rate Base	549,951,578	387,632,800	162,318,778
	RATE OF RETURN	1.150%	1.017%	1.469%

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 Month Ended November 30, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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	11-01-2018 thru 11-30-2018	251,248 100.000%	166,514 66.275%	84,734 33.725%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2018 thru 11-30-2018	1,182,435 100.000%	850,815 71.954%	331,620 28.046%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accounts 798 - 894		5,930,382	4,118,312	1,812,070
		Direct O & M Accounts 901 - 935		11,374,484	9,551,568	1,822,916
		Total		17,304,866	13,669,880	3,634,986
		Percentage		100.000%	78.994%	21.006%
		Direct Labor				
		Amount: Accounts 798 - 894		8,201,570	5,627,722	2,573,848
		Amount: Accounts 901 - 935		3,098,919	2,575,893	523,026
		Total		11,300,489	8,203,615	3,096,874
		Percentage		100.000%	72.595%	27.405%
		Total Number of Customers		245,616	162,739	82,877
		Percentage		100.000%	66.257%	33.743%
		Total Direct Plant		468,527,956	316,575,420	151,952,536
		Percentage		100.000%	67.568%	32.432%
4		Total Four Factor Allocators Percent		400.000%	285.415%	114.585%
				100.000%	71.354%	28.646%
6	Input	Actual Therms Purchased Percent	11-01-2018 thru 11-30-2018	33,801,192 100.000%	22,900,307 67.750%	10,900,885 32.250%

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

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AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
	Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
	Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	XXXXXX
	Adjustments		0			
	Total		131,059,772	101,480,865	20,380,229	9,198,678
	Percentage		100.000%	77.431%	15.550%	7.019%
	Direct Labor Accts 500 - 894		74,226,505	55,932,706	12,828,428	5,465,371
	Direct Labor Accts 901 - 935		6,185,979	3,809,731	197,120	2,179,128
	Direct Labor Accts 901 - 905 Utility 9 Only		11,137,496	7,407,915	3,729,581	XXXXXX
	Total		91,549,980	67,150,352	16,755,129	7,644,499
	Percentage		100.000%	73.348%	18.302%	8.350%
	Number of Customers at		729,596	382,273	245,616	101,707
	Percentage		100.000%	52.395%	33.665%	13.940%
	Net Direct Plant		3,427,085,391	2,651,455,641	503,067,746	272,562,004
	Percentage		100.000%	77.368%	14.679%	7.953%
	Total Percentages		400.000%	280.542%	82.196%	37.262%
	Average (CD AA)		100.000%	70.135%	20.549%	9.316%

7

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

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,502,745	0	7,709,221	3,793,524
	Direct O & M Accts 901 - 935		15,449,456	0	10,353,713	5,095,743
	Direct O & M Accts 901 - 905 Utility 9 Only		1,688,556	0	1,688,556	XXXXXX
	Total		28,640,757	0	19,751,490	8,889,267
	Percentage		100.000%	0.000%	68.963%	31.037%
	Direct Labor Accts 580 - 894		13,255,885	0	9,295,618	3,960,267
	Direct Labor Accts 901 - 935		1,818,322	0	150,838	1,667,484
	Direct Labor Accts 901 - 905 Utility 9 Only		3,729,581	0	3,729,581	XXXXXX
	Total		18,803,788	0	13,176,037	5,627,751
	Percentage		100.000%	0.000%	70.071%	29.929%
	Number of Customers at		347,323	0	245,616	101,707
	Percentage		100.000%	0.000%	70.717%	29.283%
	Net Direct Plant		764,182,162	0	492,888,057	271,294,105
	Percentage		100.000%	0.000%	64.499%	35.501%
	Total Percentages		400.000%	0.000%	274.250%	125.750%
	Average (GD AA)		100.000%	0.000%	68.562%	31.438%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended November 30, 2018

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			100.000%	68.188%	31.812%	
11	Book Depreciation Percent	11-01-2018 thru 11-30-2018	2,094,307	1,466,805	627,502	
			100.000%	70.038%	29.962%	
12	Net Gas Plant (before ADFIT) - AMA Percent	10-01-2018 thru 11-30-2018	639,576,466	448,568,269	191,008,197	
			100.000%	70.135%	29.865%	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2018 thru 11-30-2018	85,602,222	67,863,998	17,738,224	
			100.000%	79.278%	20.722%	
14	Net Allocated Schedule M's - AMA Percent	11-01-2018 thru 11-30-2018	-2,003,905	-1,394,984	-608,921	
			100.000%	69.613%	30.387%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	11,423,274	0	11,423,274	7,785,535	0	7,785,535	3,637,739	0	3,637,739
99	4812XX	Commercial - Firm & Interruptible	4,787,499	0	4,787,499	3,339,882	0	3,339,882	1,447,617	0	1,447,617
99	4813XX	Industrial-Firm	63,585	0	63,585	132,463	0	132,463	(68,878)	0	(68,878)
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	21,184	0	21,184	19,156	0	19,156	2,028	0	2,028
99	499XXX	Unbilled Revenue	5,951,828	0	5,951,828	4,209,270	0	4,209,270	1,742,558	0	1,742,558
TOTAL SALES TO ULTIMATE CUSTOMERS			22,247,370	0	22,247,370	15,486,306	0	15,486,306	6,761,064	0	6,761,064
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	12,365,538	0	12,365,538	8,377,652	0	8,377,652	3,987,886	0	3,987,886
4	488000	Miscellaneous Service Revenues	1,115	0	1,115	595	0	595	520	0	520
99	4893XX	Transportation Revenues	498,488	0	498,488	437,116	0	437,116	61,372	0	61,372
99	493000	Rent from Gas Property	223	0	223	223	0	223	0	0	0
4	495XXX	Other Gas Revenues	(228,886)	43,199	(185,687)	(516,076)	30,824	(485,252)	287,190	12,375	299,565
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			12,636,478	43,199	12,679,677	8,299,510	30,824	8,330,334	4,336,968	12,375	4,349,343
TOTAL GAS REVENUES			34,883,848	43,199	34,927,047	23,785,816	30,824	23,816,640	11,098,032	12,375	11,110,407
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	17,333,901	0	17,333,901	11,977,077	0	11,977,077	5,356,824	0	5,356,824
99	808XXX	Net Natural Gas Storage Transactions	799,572	0	799,572	541,710	0	541,710	257,862	0	257,862
99	811000	Gas Used for Products Extraction	(87,233)	0	(87,233)	(59,100)	0	(59,100)	(28,133)	0	(28,133)
10	813000	Other Gas Expenses	0	94,072	94,072	0	64,146	64,146	0	29,926	29,926
99	813010	Gas Technology Institute (GTI) Expenses	13,836	0	13,836	9,672	0	9,672	4,164	0	4,164
TOTAL PRODUCTION EXPENSES			18,060,076	94,072	18,154,148	12,469,359	64,146	12,533,505	5,590,717	29,926	5,620,643
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	1,390	1,390	0	960	960	0	430	430
1	824000	Other Expenses	0	39,394	39,394	0	27,221	27,221	0	12,173	12,173
1	837000	Other Equipment	0	43,416	43,416	0	30,000	30,000	0	13,416	13,416
TOTAL UNDERGROUND STORAGE OPER EXP			0	84,200	84,200	0	58,181	58,181	0	26,019	26,019
G-DEPX		Depreciation Expense-Underground Storage	0	79,421	79,421	0	54,880	54,880	0	24,541	24,541
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	26,975	26,975	0	18,640	18,640	0	8,335	8,335

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	106,396	106,396	0	73,520	73,520	0	32,876	32,876
	TOTAL UNDERGROUND STORAGE EXPENSES	0	190,596	190,596	0	131,701	131,701	0	58,895	58,895

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For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	25,999	140,915	166,914	22,809	101,394	124,203	3,190	39,521	42,711
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	258,678	122,130	380,808	131,651	87,877	219,528	127,027	34,253	161,280
3	875000 Measuring & Reg Sta Exp-General	15,416	0	15,416	9,405	0	9,405	6,011	0	6,011
3	876000 Measuring & Reg Sta Exp-Industrial	3,090	0	3,090	1,930	0	1,930	1,160	0	1,160
3	877000 Measuring & Reg Sta Exp-City Gate	1,068	0	1,068	(931)	0	(931)	1,999	0	1,999
3	878000 Meter & House Regulator Expenses	39,323	0	39,323	36,219	0	36,219	3,104	0	3,104
3	879000 Customer Installation Expenses	223,203	3,870	227,073	154,392	2,785	157,177	68,811	1,085	69,896
3	880000 Other Expenses	231,949	81,318	313,267	206,405	58,512	264,917	25,544	22,806	48,350
3	881000 Rents	0	7,667	7,667	0	5,517	5,517	0	2,150	2,150
	MAINTENANCE									
3	885000 Supervision & Engineering	9,123	1,410	10,533	1,539	1,015	2,554	7,584	395	7,979
3	887000 Mains	97,310	(34)	97,276	83,777	(24)	83,753	13,533	(10)	13,523
3	889000 Measuring & Reg Sta Exp-General	40,150	1,878	42,028	33,044	1,351	34,395	7,106	527	7,633
3	890000 Measuring & Reg Sta Exp-Industrial	1,970	1,878	3,848	601	1,351	1,952	1,369	527	1,896
3	891000 Measuring & Reg Sta Exp-City Gate	3,974	2,498	6,472	496	1,797	2,293	3,478	701	4,179
3	892000 Services	86,913	0	86,913	85,001	0	85,001	1,912	0	1,912
3	893000 Meters & House Regulators	144,559	39,032	183,591	84,483	28,085	112,568	60,076	10,947	71,023
3	894000 Other Equipment	(290)	11,675	11,385	(6)	8,401	8,395	(284)	3,274	2,990
	TOTAL DISTRIBUTION OPERATING EXP	1,182,435	414,237	1,596,672	850,815	298,061	1,148,876	331,620	116,176	447,796
G-DEPX	Depreciation Expense-Distribution	1,488,738	5,017	1,493,755	1,013,451	3,399	1,016,850	475,287	1,618	476,905
G-OTX	Taxes Other Than FIT	1,397,903	0	1,397,903	1,136,132	0	1,136,132	261,771	0	261,771
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,886,641	5,017	2,891,658	2,149,583	3,399	2,152,982	737,058	1,618	738,676
	TOTAL DISTRIBUTION EXPENSES	4,069,076	419,254	4,488,330	3,000,398	301,460	3,301,858	1,068,678	117,794	1,186,472

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For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	8,790	8,790	0	5,826	5,826	0	2,964	2,964
2	902000	Meter Reading Expenses	146,960	5,969	152,929	138,140	3,956	142,096	8,820	2,013	10,833
2	903XXX	Customer Records & Collection Expenses	133,608	395,342	528,950	94,562	262,013	356,575	39,046	133,329	172,375
2	904000	Uncollectible Accounts	0	0	0	0	0	0	0	0	0
2	905000	Misc Customer Accounts	0	17,647	17,647	0	11,696	11,696	0	5,951	5,951
TOTAL CUSTOMER ACCOUNTS EXPENSES			280,568	427,748	708,316	232,702	283,491	516,193	47,866	144,257	192,123
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,135,647	11,634	1,147,281	963,890	7,710	971,600	171,757	3,924	175,681
2	909000	Advertising	(113)	46,150	46,037	(113)	30,586	30,473	0	15,564	15,564
2	910000	Misc Customer Service & Info Exp	0	4,494	4,494	0	2,978	2,978	0	1,516	1,516
TOTAL CUSTOMER SERVICE & INFO EXP			1,135,534	62,278	1,197,812	963,777	41,274	1,005,051	171,757	21,004	192,761
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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		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,871	1,099,159	1,112,030	9,255	784,294	793,549	3,616	314,865	318,481
4	921000	Office Supplies & Expenses	72	117,920	117,992	72	84,141	84,213	0	33,779	33,779
4	922000	Admin. Expenses Transferred - Credit	0	(2,034)	(2,034)	0	(1,451)	(1,451)	0	(583)	(583)
4	923000	Outside Services Employed	12,243	275,287	287,530	12,243	196,428	208,671	0	78,859	78,859
4	924000	Property Insurance Premium	0	28,687	28,687	0	20,469	20,469	0	8,218	8,218
4	925XXX	Injuries and Damages	216	49,519	49,735	130	35,334	35,464	86	14,185	14,271
4	926XXX	Employee Pensions and Benefits	251	45,697	45,948	251	32,607	32,858	0	13,090	13,090
4	928000	Regulatory Commission Expenses	63,977	14,679	78,656	47,509	10,474	57,983	16,468	4,205	20,673
4	930000	Miscellaneous General Expenses	7,356	37,340	44,696	5,973	26,644	32,617	1,383	10,696	12,079
4	931000	Rents	620	5,846	6,466	620	4,171	4,791	0	1,675	1,675
4	935000	Maintenance of General Plant	32,269	180,885	213,154	25,809	129,069	154,878	6,460	51,816	58,276
TOTAL ADMIN & GEN OPERATING EXP			129,875	1,852,985	1,982,860	101,862	1,322,180	1,424,042	28,013	530,805	558,818
G-DEPX	Depreciation Expense-General Plant		111,403	409,727	521,130	102,717	292,357	395,074	8,686	117,370	126,056
G-AMTX	Amortization Expense - General Plant - 303000		3,317	12,650	15,967	2,072	9,026	11,098	1,245	3,624	4,869
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		56,296	476,374	532,670	56,150	339,912	396,062	146	136,462	136,608
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	(306,460)	0	(306,460)	(306,460)	0	(306,460)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	(90,150)	0	(90,150)	(61,502)	0	(61,502)	(28,648)	0	(28,648)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(167,545)	0	(167,545)	(167,545)	0	(167,545)	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			(330,440)	898,751	568,311	(325,880)	641,295	315,415	(4,560)	257,456	252,896
TOTAL ADMIN & GENERAL EXPENSES			(200,565)	2,751,736	2,551,171	(224,018)	1,963,475	1,739,457	23,453	788,261	811,714
TOTAL EXPENSES BEFORE FIT			23,344,689	3,945,684	27,290,373	16,442,218	2,785,547	19,227,765	6,902,471	1,160,137	8,062,608
NET OPERATING INCOME (LOSS) BEFORE FIT					7,636,674			4,588,875			3,047,799
G-FIT	FEDERAL INCOME TAX				1,827,698			1,189,854			637,844
G-FIT	DEFERRED FEDERAL INCOME TAX				(515,148)			(540,982)			25,834

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,672)			(1,236)			(436)
	GAS NET OPERATING INCOME (LOSS)			6,325,796			3,941,239			2,384,557

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.100%		30.900%			
G-ALL 2	Number of Customers		100.000%		66.275%		33.725%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		71.954%		28.046%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		71.354%		28.646%			
G-ALL 10	Actual Annual Throughput		100.000%		68.188%		31.812%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,423	43,199	47,622	4,423	30,824	35,247	0	12,375	12,375
4	495028	Deferred Exchange Reservation	375,001	0	375,001	254,063	0	254,063	120,938	0	120,938
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	(811,080)	0	(811,080)	(899,986)	0	(899,986)	88,906	0	88,906
4	495329	Amortization Res Decoupling Deferral	389,440	0	389,440	329,413	0	329,413	60,027	0	60,027
4	495338	Non-Res Decoupling Deferred Rev	(183,019)	0	(183,019)	(167,886)	0	(167,886)	(15,133)	0	(15,133)
4	495339	Amortization Non-Res Decoupling	(3,651)	0	(3,651)	(36,103)	0	(36,103)	32,452	0	32,452
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	(228,886)	43,199	(185,687)	(516,076)	30,824	(485,252)	287,190	12,375	299,565

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	12,113,555	0	12,113,555	8,206,776	0	8,206,776	3,906,779	0	3,906,779
1	804001	Pipeline Demand Costs	2,139,540	0	2,139,540	1,478,422	0	1,478,422	661,118	0	661,118
1	804002	Transport Variable Charges	30,961	0	30,961	21,394	0	21,394	9,567	0	9,567
6	804010	Gas Costs - Fixed Hedge	(28,210)	0	(28,210)	(19,112)	0	(19,112)	(9,098)	0	(9,098)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	30,540	0	30,540	20,691	0	20,691	9,849	0	9,849
6	804018	Merchandise Processing Fee	5,937	0	5,937	4,022	0	4,022	1,915	0	1,915
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	23,367	0	23,367	15,831	0	15,831	7,536	0	7,536
6	804700	Gas Costs - Offsystem Bookout	85,823	0	85,823	58,145	0	58,145	27,678	0	27,678
6	804711	Gas Costs - Offsystem Bookout Offset	(85,823)	0	(85,823)	(58,145)	0	(58,145)	(27,678)	0	(27,678)
6	804730	Gas Costs - Intracompany LDC Gas	487,495	0	487,495	330,278	0	330,278	157,217	0	157,217
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,353,441)	0	(3,353,441)	(2,073,544)	0	(2,073,544)	(1,279,897)	0	(1,279,897)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	5,884,157	0	5,884,157	3,992,319	0	3,992,319	1,891,838	0	1,891,838
		TOTAL PURCHASED GAS COSTS	17,333,901	0	17,333,901	11,977,077	0	11,977,077	5,356,824	0	5,356,824

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.750%	32.250%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	26,987	11,634	38,621	21,262	7,710	28,972	5,725	3,924	9,649
99	908600	Public Purpose Tariff Rider Expense Offset	781,379	0	781,379	661,078	0	661,078	120,301	0	120,301
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	327,281	0	327,281	281,550	0	281,550	45,731	0	45,731
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,135,647	11,634	1,147,281	963,890	7,710	971,600	171,757	3,924	175,681

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.275%	33.725%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.62%	52.62%
2	Cost of Debt		5.561%	5.528%
	Total Cost of Debt		2.926%	2.909%
	Total Weighted Cost		2.926%	2.909%
G-APL	Net Rate Base	549,951,578	387,632,800	162,318,778
	Interest Deduction for FIT Calculation	16,063,989	11,342,136	4,721,853
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended November 30, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	34,927,047	23,816,640	11,110,407
G-OPS	Operating & Maintenance Expense	23,724,008	16,685,848	7,038,160
G-OPS	Book Deprec/Amort and Reg Amortizations	2,141,487	1,387,145	754,342
G-OTX	Taxes Other than FIT	1,424,878	1,154,772	270,106
	Net Operating Income Before FIT	7,636,674	4,588,875	3,047,799
G-INT	Less: Interest Expense	1,338,666	945,178	393,488
G-SCM	Schedule M Adjustments	2,405,317	2,022,276	383,041
	Taxable Net Operating Income	8,703,325	5,665,973	3,037,352
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,827,698	1,189,854	637,844
	Federal Income Tax on 2017 Income at 35%	0	0	0
	Total Federal Income Tax	1,827,698	1,189,854	637,844
G-DTE	Deferred FIT	(515,148)	(540,982)	25,834
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	1,310,878	647,636	663,242
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended November 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,659,754	983,190	2,642,944	1,174,390	699,574	1,873,964	485,364	283,616	768,980
12	997001	Contributions In Aid of Construction	0	67,864	67,864	0	47,596	47,596	0	20,268	20,268
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	52,211	52,211	0	37,255	37,255	0	14,956	14,956
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	3,670,673	0	3,670,673	1,918,775	0	1,918,775	1,751,898	0	1,751,898
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	17,188	17,188	0	12,055	12,055	0	5,133	5,133
4	997020	FAS87 Current Pension Accrual	0	219,205	219,205	0	156,412	156,412	0	62,793	62,793
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	608,310	0	608,310	774,562	0	774,562	(166,252)	0	(166,252)
12	997032	Interest Rate Swaps	0	47,878	47,878	0	33,579	33,579	0	14,299	14,299
4	997033	DSM Tariff Rider	105,820	2,596	108,416	76,005	1,852	77,857	29,815	744	30,559
12	997048	AFUDC	0	(58,462)	(58,462)	0	(41,002)	(41,002)	0	(17,460)	(17,460)
11	997049	Tax Depreciation	0	(2,938,252)	(2,938,252)	0	(2,057,893)	(2,057,893)	0	(880,359)	(880,359)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	259,125	259,125	0	115,875	115,875
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	210,134	0	210,134	164,403	0	164,403	45,731	0	45,731
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	35,376	35,376	0	24,777	24,777	0	10,599	10,599
4	997081	Deferred Compensation	0	(208,447)	(208,447)	0	(148,735)	(148,735)	0	(59,712)	(59,712)
4	997082	Meal Disallowances	0	16,587	16,587	0	11,835	11,835	0	4,752	4,752
4	997083	Paid Time Off	0	(60,114)	(60,114)	0	(42,894)	(42,894)	0	(17,220)	(17,220)
2	997084	Customer Uncollectibles	0	(32,053)	(32,053)	0	(21,243)	(21,243)	0	(10,810)	(10,810)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(523,672)	(523,672)	0	(367,277)	(367,277)	0	(156,395)	(156,395)
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	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(225,509)	0	(225,509)	(225,509)	0	(225,509)	0	0	0
99	997107	MDM System	(214,551)	0	(214,551)	(214,551)	0	(214,551)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(1,070,940)	0	(1,070,940)	3,745	0	3,745	(1,074,685)	0	(1,074,685)
99	997109	Tax Reform Amortization	(193,058)	0	(193,058)	(193,058)	0	(193,058)	0	0	0
99	997110	FISERVE	(90,150)	0	(90,150)	(61,502)	0	(61,502)	(28,648)	0	(28,648)
TOTAL SCHEDULE M ADJUSTMENTS			6,254,691	(2,003,905)	2,405,317	3,417,260	(1,394,984)	2,022,276	991,962	(608,921)	383,041

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers	100.000%	66.275%	33.725%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.750%	32.250%
G-ALL	11	Book Depreciation	100.000%	70.038%	29.962%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.135%	29.865%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended November 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(46,071)	(32,312)	(13,759)
99	410100	Deferred Federal Income Tax Exp	(488,077)	(518,421)	30,344
		SUBTOTAL	(534,148)	(550,733)	16,585
14	411100	Deferred Federal Income Tax Expense - Allocated	63,129	44,276	18,853
99	411100	Deferred Federal Income Tax Exp	(44,129)	(34,525)	(9,604)
		SUBTOTAL	19,000	9,751	9,249
		Total Deferred Federal Income Tax Expense	(515,148)	(540,982)	25,834

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.135%	29.865%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	26,975	26,975	0	18,640	18,640	0	8,335	8,335
		TOTAL UNDERGROUND STORAGE TAX	0	26,975	26,975	0	18,640	18,640	0	8,335	8,335
		DISTRIBUTION									
99	408110	State Excise Tax	448,509	0	448,509	448,509	0	448,509	0	0	0
99	408120	Municipal Occupation & License Tax	483,032	0	483,032	397,745	0	397,745	85,287	0	85,287
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	451,690	0	451,690	289,878	0	289,878	161,812	0	161,812
99	409100	State Income Tax	14,672	0	14,672	0	0	0	14,672	0	14,672
		TOTAL DISTRIBUTION TAX	1,397,903	0	1,397,903	1,136,132	0	1,136,132	261,771	0	261,771
		TOTAL TAXES OTHER THAN FIT	1,397,903	26,975	1,424,878	1,136,132	18,640	1,154,772	261,771	8,335	270,106

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 Month Ended November 30, 2018
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,287,737	4,089,936	1,022,594	1,632,392	2,654,986	779,605	655,345	1,434,950
4	3031XX	Misc Intangible IT Plant (3031XX)	3,375,455	46,057,666	49,433,121	3,366,087	32,863,988	36,230,075	9,368	13,193,678	13,203,046
TOTAL INTANGIBLE PLANT			5,177,654	48,345,403	53,523,057	4,388,681	34,496,380	38,885,061	788,973	13,849,023	14,637,996
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	902,449	902,449	0	377,046	377,046
1	351XXX	Structures & Improvements	0	2,668,299	2,668,299	0	1,843,795	1,843,795	0	824,504	824,504
1	352XXX	Wells	0	19,369,087	19,369,087	0	13,384,039	13,384,039	0	5,985,048	5,985,048
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	12,791,813	12,791,813	0	8,839,143	8,839,143	0	3,952,670	3,952,670
1	355000	Measuring & Regulating Equipment	0	1,462,569	1,462,569	0	1,010,635	1,010,635	0	451,934	451,934
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,738,632	2,738,632	0	1,892,395	1,892,395	0	846,237	846,237
TOTAL UNDERGROUND STORAGE PLAN			0	41,758,084	41,758,084	0	28,873,155	28,873,155	0	12,884,929	12,884,929
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	1,204,588	0	1,204,588	804,092	0	804,092	400,496	0	400,496
6	376000	Mains	357,393,592	2,518,937	359,912,529	236,543,040	1,706,580	238,249,620	120,850,552	812,357	121,662,909
6	378000	Measuring & Reg Station Equip-General	6,293,317	0	6,293,317	3,991,159	0	3,991,159	2,302,158	0	2,302,158
6	379000	Measuring & Reg Station Equip-City Gate	6,322,075	0	6,322,075	1,882,032	0	1,882,032	4,440,043	0	4,440,043
6	380000	Services	254,989,335	0	254,989,335	176,051,687	0	176,051,687	78,937,648	0	78,937,648
6	381XXX	Meters	83,528,311	0	83,528,311	59,325,364	0	59,325,364	24,202,947	0	24,202,947
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	3,621,196	0	3,621,196	2,691,976	0	2,691,976	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			713,862,312	2,518,937	716,381,249	481,666,398	1,706,580	483,372,978	232,195,914	812,357	233,008,271
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,060,420	2,150,039	5,210,459	2,962,984	1,534,139	4,497,123	97,436	615,900	713,336
4	390XXX	Structures & Improvements	22,562,723	24,799,729	47,362,452	20,869,577	17,695,599	38,565,176	1,693,146	7,104,130	8,797,276
4	391XXX	Office Furniture & Equipment	1,882,059	15,060,809	16,942,868	1,864,002	10,746,490	12,610,492	18,057	4,314,319	4,332,376
4	392XXX	Transportation Equipment	12,634,267	3,931,574	16,565,841	9,879,004	2,805,335	12,684,339	2,755,263	1,126,239	3,881,502
4	393000	Stores Equipment	205,910	981,858	1,187,768	160,127	700,595	860,722	45,783	281,263	327,046
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,412,816	8,784,635	1,855,602	4,575,801	6,431,403	516,217	1,837,015	2,353,232

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended November 30, 2018
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	28,760	464,958	493,718	28,760	331,766	360,526	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	3,242,899	14,220,459	17,463,358	1,926,475	10,146,866	12,073,341	1,316,424	4,073,593	5,390,017
4	398000	Miscellaneous Equipment	1,911	96,978	98,889	0	69,198	69,198	1,911	27,780	29,691
		TOTAL GENERAL PLANT	49,383,444	69,183,120	118,566,564	42,003,048	49,364,924	91,367,972	7,380,396	19,818,196	27,198,592
		TOTAL PLANT IN SERVICE	768,423,410	161,805,544	930,228,954	528,058,127	114,441,039	642,499,166	240,365,283	47,364,505	287,729,788
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,326,235)	(16,326,235)	0	(11,281,428)	(11,281,428)	0	(5,044,807)	(5,044,807)
G-ADEP		Distribution Plant	(225,094,650)	(1,785,557)	(226,880,207)	(147,585,547)	(1,209,715)	(148,795,262)	(77,509,103)	(575,842)	(78,084,945)
G-ADEP		General Plant	(11,938,266)	(21,026,076)	(32,964,342)	(8,501,027)	(15,002,947)	(23,503,974)	(3,437,239)	(6,023,129)	(9,460,368)
		TOTAL ACCUMULATED DEPRECIATION	(237,032,916)	(39,137,868)	(276,170,784)	(156,086,574)	(27,494,090)	(183,580,664)	(80,946,342)	(11,643,778)	(92,590,120)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(312,508)	(648,671)	(961,179)	(213,045)	(462,853)	(675,898)	(99,463)	(185,818)	(285,281)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(6,225)	(13,404,899)	(13,411,124)	0	(9,564,933)	(9,564,933)	(6,225)	(3,839,966)	(3,846,191)
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	(318,733)	(14,053,570)	(14,372,303)	(213,045)	(10,027,786)	(10,240,831)	(105,688)	(4,025,784)	(4,131,472)
		TOTAL ACCUMULATED DEPR/AMORT	(237,351,649)	(53,191,438)	(290,543,087)	(156,299,619)	(37,521,876)	(193,821,495)	(81,052,030)	(15,669,562)	(96,721,592)
		NET GAS UTILITY PLANT before DFIT	531,071,761	108,614,106	639,685,867	371,758,508	76,919,163	448,677,671	159,313,253	31,694,943	191,008,196
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,110,521)	(110,110,521)	0	(77,226,014)	(77,226,014)	0	(32,884,507)	(32,884,507)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,915,096)	(18,915,096)	0	(13,494,609)	(13,494,609)	0	(5,420,487)	(5,420,487)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(49,725)	(49,725)	0	(35,481)	(35,481)	0	(14,244)	(14,244)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(393,123)	(393,123)	0	(275,717)	(275,717)	0	(117,406)	(117,406)
		TOTAL ACCUMULATED DFIT	0	(129,468,465)	(129,468,465)	0	(91,031,821)	(91,031,821)	0	(38,436,644)	(38,436,644)
		NET GAS UTILITY PLANT	531,071,761	(20,854,359)	510,217,402	371,758,508	(14,112,658)	357,645,850	159,313,253	(6,741,701)	152,571,552

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.750%	32.250%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.135%	29.865%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	531,071,761	(20,854,359)	510,217,402	371,758,508	(14,112,658)	357,645,850	159,313,253	(6,741,701)	152,571,552
		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	3,960,165	3,960,165	0	1,770,899	1,770,899
1	164100	Gas Inventory--Jackson Prairie	0	10,098,573	10,098,573	0	6,978,114	6,978,114	0	3,120,459	3,120,459
4	252000	Customer Advances	(3,200)	0	(3,200)	0	0	0	(3,200)	0	(3,200)
99	235199	Customer Deposits	(558,123)	0	(558,123)	(558,123)	0	(558,123)	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	9,377,638	0	9,377,638	9,377,638	0	9,377,638	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,969,304)	0	(1,969,304)	(1,969,304)	0	(1,969,304)	0	0	0
C-WKC		Working Capital	17,057,528	0	17,057,528	12,198,460	0	12,198,460	4,859,068		4,859,068
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	23,904,539	15,829,637	39,734,176	19,048,671	10,938,279	29,986,950	4,855,868	4,891,358	9,747,226
		NET RATE BASE	554,976,300	(5,024,722)	549,951,578	390,807,179	(3,174,379)	387,632,800	164,169,121	(1,850,343)	162,318,778

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Electric Production																
	Steam (ED-AN)	691,242	691,242													
	Hydro (ED-AN)	1,027,203	1,027,203													
	Other (ED-AN)	818,364	818,364													
Total Electric Production		2,536,809	2,536,809													
Electric Transmission																
	ED-AN	1,096,188	1,096,188													
Total Electric Transmission		1,096,188	1,096,188													
Electric Distribution																
	ED-AN	5,017	5,017													
	ED-ID	1,501,708	1,501,708													
	ED-WA	2,754,375	2,754,375													
Total Electric Distribution		4,261,100	4,261,100													
Gas Underground Storage																
1	GD-AN	79,421		79,421		79,421	79,421		54,880	54,880		24,541	24,541			
	GD-OR	13,023			13,023											
Total Gas Underground Storage		92,444		79,421	13,023		79,421	79,421		54,880	54,880		24,541	24,541		
Gas Distribution																
6	GD-AN	5,017		5,017		5,017	5,017		3,399	3,399		1,618	1,618			
	GD-ID	475,287		475,287		475,287	475,287				475,287		475,287			
	GD-WA	1,013,451		1,013,451		1,013,451	1,013,451	1,013,451		1,013,451						
	GD-OR	656,062			656,062											
Total Gas Distribution		2,149,817		1,493,755	656,062		1,488,738	5,017	1,493,755		1,013,451	3,399	1,016,850	475,287	1,618	476,905
General Plant																
	ED-AN	185,965	185,965													
	ED-ID	21,367	21,367													
	ED-WA	37,681	37,681													
7,4	CD-AA	1,784,487	1,251,550	366,694	166,243		366,694	366,694		261,651	261,651		105,043	105,043		
9,4	CD-AN	86,175	66,971	19,204			19,204	19,204		13,703	13,703		5,501	5,501		
9	CD-ID	29,441	22,880	6,561		6,561	6,561	6,561				6,561	6,561			
9	CD-WA	105,130	81,702	23,428		23,428	23,428	23,428		23,428	23,428					
8,4	GD-AA	30,999		21,253	9,746		21,253	21,253		15,165	15,165		6,088	6,088		
4	GD-AN	2,576		2,576			2,576	2,576		1,838	1,838		738	738		
	GD-ID	2,125		2,125		2,125	2,125	2,125				2,125	2,125			
	GD-WA	79,289		79,289		79,289	79,289	79,289		79,289	79,289					
	GD-OR	15,321			15,321											
Total General Plant		2,380,556	1,668,116	521,130	191,310		111,403	409,727	521,130		102,717	292,357	395,074	8,686	117,370	126,056
Total Depreciation Expense		12,516,914	9,562,213	2,094,306	860,395		1,600,141	494,165	2,094,306		1,116,168	350,636	1,466,804	483,973	143,529	627,502

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/1/2019 2:47 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.100%	30.900%
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	67.750%	32.250%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	19,550	19,550												
Total Production/Transmission		96,084	96,084												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	60,681	42,559	12,469	5,653		12,469	12,469		8,897	8,897		3,572	3,572	
9,4	CD-AN	811	630	181			181	181		129	129		52	52	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		65,481	43,189	15,967	6,325		3,317	12,650	15,967	2,072	9,026	11,098	1,245	3,624	4,869
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,280,808	1,599,645	468,683	212,480		468,683	468,683		334,424	334,424		134,259	134,259	
9,4	CD-AN	686	533	153			153	153		109	109		44	44	
9,4	CD-ID	656	510	146			146	146				146		146	
9,4	CD-WA	251,962	195,812	56,150			56,150	56,150	56,150		56,150			0	
	ED-AN	197,161	197,161												
	ED-ID	0	0												
	ED-WA	38,389	38,389												
8,4	GD-AA	10,994		7,538	3,456		7,538	7,538		5,379	5,379		2,159	2,159	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,780,656	2,032,050	532,670	215,936		56,296	476,374	532,670	56,150	339,912	396,062	146	136,462	136,608
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		2,948,726	2,177,828	548,637	222,261		59,613	489,024	548,637	58,222	348,938	407,160	1,391	140,086	141,477

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	71.354%	28.646%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(304,690,987)	(304,690,987)											
	Hydro (ED-AN)	(134,910,572)	(134,910,572)											
	Other (ED-AN)	(127,304,370)	(127,304,370)											
Total Electric Production		(566,905,929)	(566,905,929)											
Electric Transmission														
	ED-AN	(218,008,670)	(218,008,670)											
Total Electric Transmission		(218,008,670)	(218,008,670)											
Electric Distribution														
	ED-AN	(174,327)	(174,327)											
	ED-ID	(215,946,751)	(215,946,751)											
	ED-WA	(345,883,797)	(345,883,797)											
Total Electric Distribution		(562,004,875)	(562,004,875)											
Gas Underground Storage														
1	GD-AN	(16,326,235)	(16,326,235)		(16,326,235)	(16,326,235)		(11,281,428)	(11,281,428)		(5,044,807)	(5,044,807)		
	GD-OR	(1,144,412)		(1,144,412)										
Total Gas Underground Storage		(17,470,647)	(16,326,235)	(1,144,412)	(16,326,235)	(16,326,235)		(11,281,428)	(11,281,428)		(5,044,807)	(5,044,807)		
Gas Distribution														
6	GD-AN	(1,785,557)	(1,785,557)		(1,785,557)	(1,785,557)		(1,209,715)	(1,209,715)		(575,842)	(575,842)		
	GD-ID	(77,509,103)	(77,509,103)		(77,509,103)	(77,509,103)				(77,509,103)			(77,509,103)	
	GD-WA	(147,585,547)	(147,585,547)		(147,585,547)	(147,585,547)	(147,585,547)			(147,585,547)				
	GD-OR	(111,275,726)		(111,275,726)										
Total Gas Distribution		(338,155,933)	(226,880,207)	(111,275,726)	(225,094,650)	(1,785,557)	(226,880,207)	(147,585,547)	(1,209,715)	(148,795,262)	(77,509,103)	(575,842)	(78,084,945)	
General Plant														
	ED-AN	(47,911,432)	(47,911,432)											
	ED-ID	(10,842,836)	(10,842,836)											
	ED-WA	(21,019,787)	(21,019,787)											
7,4	CD-AA	(65,111,989)	(45,666,294)	(13,379,862)	(6,065,833)	(13,379,862)	(13,379,862)		(9,547,067)	(9,547,067)		(3,832,795)	(3,832,795)	
9,4	CD-AN	(13,389,603)	(10,405,730)	(2,983,873)		(2,983,873)	(2,983,873)		(2,129,113)	(2,129,113)		(854,760)	(854,760)	
9	CD-ID	(6,222,918)	(4,836,141)	(1,386,777)		(1,386,777)	(1,386,777)				(1,386,777)		(1,386,777)	
9	CD-WA	(4,777,232)	(3,712,626)	(1,064,606)		(1,064,606)	(1,064,606)	(1,064,606)		(1,064,606)				
8,4	GD-AA	(2,323,683)	(1,593,164)	(730,519)		(1,593,164)	(1,593,164)		(1,136,786)	(1,136,786)		(456,378)	(456,378)	
4	GD-AN	(3,069,177)	(3,069,177)			(3,069,177)	(3,069,177)		(2,189,981)	(2,189,981)		(879,196)	(879,196)	
	GD-ID	(2,050,462)	(2,050,462)			(2,050,462)	(2,050,462)				(2,050,462)		(2,050,462)	
	GD-WA	(7,436,421)	(7,436,421)			(7,436,421)	(7,436,421)	(7,436,421)		(7,436,421)				
	GD-OR	(4,683,212)		(4,683,212)										
Total General Plant		(188,838,752)	(144,394,846)	(32,964,342)	(11,479,564)	(11,938,266)	(21,026,076)	(32,964,342)	(8,501,027)	(15,002,947)	(23,503,974)	(3,437,239)	(6,023,129)	(9,460,368)
Total Accumulated Depreciation		(1,891,384,806)	(1,491,314,320)	(276,170,784)	(123,899,702)	(237,032,916)	(39,137,868)	(276,170,784)	(156,086,574)	(27,494,090)	(183,580,664)	(80,946,342)	(11,643,778)	(92,590,120)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/1/2019 2:47 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.100%	30.900%
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	67.750%	32.250%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(11,863,354)	(11,863,354)												
Misc Intangible Plt (303000)	ED-AN	(1,819,402)	(1,819,402)												
Total Production/Transmission		(13,682,756)	(13,682,756)												
Distribution															
Franchises (302000)	ED-WA	(214,675)	(214,675)												
Misc Intangible Plt (303000)	ED-WA	(41,940)	(41,940)												
Total Distribution		(256,615)	(256,615)												
General Plant - 303000															
7,4	CD-AA	(3,042,528)	(2,133,877)	(625,209)	(283,442)		(625,209)	(625,209)		(446,112)	(446,112)		(179,097)	(179,097)	
9,4	CD-AN	(105,281)	(81,819)	(23,462)			(23,462)	(23,462)		(16,741)	(16,741)		(6,721)	(6,721)	
	GD-ID	(99,463)		(99,463)			(99,463)	(99,463)				(99,463)		(99,463)	
	GD-WA	(213,045)		(213,045)			(213,045)	(213,045)	(213,045)		(213,045)				
	GD-OR	(95,746)			(95,746)										
Total General Plant - 303000		(3,556,063)	(2,215,696)	(961,179)	(379,188)		(312,508)	(648,671)	(961,179)	(213,045)	(462,853)	(675,898)	(99,463)	(185,818)	(285,281)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(63,562,111)	(44,579,287)	(13,061,377)	(5,921,447)		(13,061,377)	(13,061,377)		(9,319,816)	(9,319,816)		(3,741,561)	(3,741,561)	
9,4	CD-AN	(15,677)	(12,183)	(3,494)			(3,494)	(3,494)		(2,493)	(2,493)		(1,001)	(1,001)	
9	CD-ID	(27,932)	(21,707)	(6,225)			(6,225)	(6,225)				(6,225)		(6,225)	
9	CD-WA	(490,918)	(381,517)	(109,401)			(109,401)	(109,401)	(109,401)				0	0	
	ED-AN	(3,729,114)	(3,729,114)												
	ED-ID	0	0												
	ED-WA	(2,431,190)	(2,431,190)												
8,4	GD-AA	(495,942)		(340,028)	(155,914)		(340,028)	(340,028)		(242,624)	(242,624)		(97,404)	(97,404)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031		(70,752,884)	(51,154,998)	(13,520,525)	(6,077,361)		(115,626)	(13,404,899)	(13,520,525)		(9,564,933)	(9,564,933)	(6,225)	(3,839,966)	(3,846,191)
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						
4	ED-AN	(138,953)	(138,953)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(138,953)	(138,953)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(88,387,271)	(67,449,018)	(14,481,704)	(6,456,549)		(428,134)	(14,053,570)	(14,481,704)	(213,045)	(10,027,786)	(10,240,831)	(105,688)	(4,025,784)	(4,131,472)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 System Contract Demand	69.100%	30.900%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Ratio	71.354%	28.646%
9 Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,431	113,378	362,279	22,774	498,431	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	1,839,856	712,828	339,789	377,227	1,429,844	204,405	97,436	108,171	410,012	0	0	
		TOTAL ACCOUNT	15,881,990	826,206	702,068	7,369,022	8,897,296	2,962,983	97,436	2,150,039	5,210,458	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,255,158	1,106,065	2,504,701	4,644,392	8,255,158	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,253,066	0	0	0	0	19,253,066	0	0	19,253,066	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	109,153,439	0	0	76,554,765	76,554,765	0	0	22,429,940	22,429,940	0	10,168,734	
9		CD-WA / ID / AN	25,485,515	5,637,300	5,904,548	8,264,220	19,806,068	1,616,512	1,693,146	2,369,789	5,679,447	0	0	
		TOTAL ACCOUNT	165,893,596	6,743,365	8,409,249	89,463,377	104,615,991	20,869,578	1,693,146	24,799,729	47,362,453	3,746,418	10,168,734	13,915,152
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,757,655	664,628	0	2,093,027	2,757,655	0	0	0	0	0	0	
99		GD-WA / ID / AN	818,301	0	0	0	0	818,301	0	0	818,301	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	71,934,303	0	0	50,451,123	50,451,123	0	0	14,781,780	14,781,780	0	6,701,400	
9		CD-WA / ID / AN	4,929,156	3,646,700	62,971	121,022	3,830,693	1,045,702	18,057	34,704	1,098,463	0	0	
		TOTAL ACCOUNT	80,795,773	4,311,328	62,971	52,665,172	57,039,471	1,864,003	18,057	15,060,810	16,942,870	0	6,813,432	6,813,432
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	45,823,295	22,088,510	9,264,120	14,470,665	45,823,295	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,608,065	0	0	0	0	9,313,746	2,539,075	1,755,244	13,608,065	0	0	
99		GD-OR / AS	3,851,300	0	0	0	0	0	0	0	0	3,851,300	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	6,384,868	1,971,236	753,918	2,236,846	4,962,000	565,258	216,188	641,422	1,422,868	0	0	
		TOTAL ACCOUNT	77,027,334	24,059,746	10,018,038	21,836,382	55,914,166	9,879,004	2,755,263	3,931,575	16,565,842	3,851,300	696,026	4,547,326

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	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	4,934,297	250,971	159,660	3,424,058	3,834,689	71,967	45,783	981,858	1,099,608	0	0
		TOTAL ACCOUNT	5,446,349	261,432	174,023	3,798,484	4,233,939	160,127	45,783	981,858	1,187,768	24,642	24,642
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	5,357,527	768,586	233,715	4,355,226	5,357,527	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	4,729,617	0	0	0	0	0	0	3,242,720	3,242,720	0	1,486,897
7		CD-AA	13,369,388	0	0	9,376,620	9,376,620	0	0	2,747,276	2,747,276	0	1,245,492
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	28,032,646	780,684	988,926	13,875,137	15,644,747	1,855,602	516,217	6,412,816	8,784,635	870,875	2,732,389
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,431,601	336,217	15,617	1,079,767	1,431,601	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	3,025,692	336,217	15,617	1,970,434	2,322,268	28,760	0	464,959	493,719	40,917	168,788

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended November 30, 2018 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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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	32,450,015	14,314,857	9,501,623	8,633,535	32,450,015	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	
		TOTAL ACCOUNT	38,400,495	14,566,718	9,810,163	9,473,971	33,850,852	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,524,686	12,440,126	7,106,303	45,978,257	65,524,686	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,351,334	0	0	0	0	878,769	472,565	0	1,351,334	0	0	
99		GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	
8		GD-AA	1,150,171	0	0	0	0	0	0	788,580	788,580	0	361,591	
7		CD-AA	54,508,312	0	0	38,229,405	38,229,405	0	0	11,200,913	11,200,913	0	5,077,994	
9		CD-WA / ID / AN	18,499,128	3,653,689	2,942,809	7,780,099	14,376,597	1,047,706	843,859	2,230,966	4,122,531	0	0	
		TOTAL ACCOUNT	142,244,235	16,093,815	10,049,112	91,987,761	118,130,688	1,926,475	1,316,424	14,220,459	17,463,358	1,210,604	5,439,585	6,650,189
	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	471,934	0	0	330,991	330,991	0	0	96,978	96,978	0	43,965	
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	
		TOTAL ACCOUNT	634,892	0	13,509	476,162	489,671	0	1,911	96,978	98,889	2,367	43,965	46,332
		TOTAL GENERAL PLANT	557,496,843	67,979,511	40,243,676	293,029,743	401,252,930	42,003,049	7,380,397	69,183,122	118,566,568	10,639,501	27,037,844	37,677,345

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,757,403	319,716	0	10,437,687	10,757,403	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	10,922,628	0	0	7,660,585	7,660,585	0	0	2,244,491	2,244,491	0	1,017,552	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	24,102,411	319,716	0	18,249,084	18,568,800	1,022,594	779,605	2,287,737	4,089,936	426,123	1,017,552	1,443,675
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,474,012	2,705,629	0	11,768,383	14,474,012	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	668,799	0	0	0	0	0	0	458,542	458,542	0	210,257	
7		CD-AA	86,462,093	0	0	60,640,189	60,640,189	0	0	17,767,095	17,767,095	0	8,054,809	
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	101,687,987	2,705,629	32,668	72,440,472	75,178,769	0	9,368	18,234,784	18,244,152	0	8,265,066	8,265,066
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	231,125
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,756,086	0	0	1,231,631	1,231,631	0	0	360,858	360,858	0	163,597	163,597	0
9		CD-WA / ID / AN	15,104,722	11,738,635	0	0	11,738,635	3,366,087	0	0	3,366,087	0	0	0	0
		TOTAL ACCOUNT	16,860,808	11,738,635	0	1,231,631	12,970,266	3,366,087	0	360,858	3,726,945	0	163,597	163,597	0
		TOTAL	276,292,867	14,763,980	32,668	185,650,766	200,447,414	4,388,681	788,973	48,345,404	53,523,058	426,123	21,896,272	22,322,395	0

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(91,223,000)	(63,979,251)	(18,745,414)	(8,498,335)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(761,415)	(591,734)	(169,681)	0
7	283750 CD-AA	(241,986)	(169,717)	(49,726)	(22,543)
	Total	(92,226,401)	(64,740,702)	(18,964,821)	(8,520,878)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.135%	20.549%	9.316%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.562%	31.438%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.714%	22.286%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended November 30, 2018
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,541,899	3,541,899	0	0	0	0	3,541,899
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	2,602	2,602	0	0	0	0	2,602
7/4	154550 Supply Chain Average Cost Variance	0	0	(36)	(36)	0	0	0	0	(36)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(39)	(39)	0	0	0	0	(39)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	62,270,215	28,317,224	0	90,587,439	50,071,755	23,458,156	12,198,460	4,859,068	0
TOTAL		62,270,215	28,317,224	3,544,426	94,131,865	50,071,755	23,458,156	12,198,460	4,859,068	3,544,426

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						