

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	36,418,703	23,923,315	12,495,388
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,418,703	23,923,315	12,495,388
G-APL	Gas Net Adjusted Rate Base	495,838,190	342,559,892	153,278,298
	RATE OF RETURN	7.345%	6.984%	8.152%

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 November 30, 2018  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	<b>100.000%</b>	<b>69.100%</b>	<b>30.900%</b>
2	Input	Number of Customers - AMA Percent	12-01-2017 thru 11-30-2018	248,193 <b>100.000%</b>	164,559 <b>66.303%</b>	83,634 <b>33.697%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2017 thru 11-30-2018	13,072,138 <b>100.000%</b>	9,267,556 <b>70.895%</b>	3,804,582 <b>29.105%</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	12-01-2017 thru 11-30-2018	272,646,794 <b>100.000%</b>	184,918,189 <b>67.823%</b>	87,728,605 <b>32.177%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended November 30, 2018

Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
	Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
	Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	XXXXXX
	Adjustments		0			
	Total		131,059,772	101,480,865	20,380,229	9,198,678
	Percentage		100.000%	77.431%	15.550%	7.019%
	Direct Labor Accts 500 - 894		74,226,505	55,932,706	12,828,428	5,465,371
	Direct Labor Accts 901 - 935		6,185,979	3,809,731	197,120	2,179,128
	Direct Labor Accts 901 - 905 Utility 9 Only		11,137,496	7,407,915	3,729,581	XXXXXX
	Total		91,549,980	67,150,352	16,755,129	7,644,499
	Percentage		100.000%	73.348%	18.302%	8.350%
	Number of Customers at		729,596	382,273	245,616	101,707
	Percentage		100.000%	52.395%	33.665%	13.940%
	Net Direct Plant		3,427,085,391	2,651,455,641	503,067,746	272,562,004
	Percentage		100.000%	77.368%	14.679%	7.953%
	Total Percentages		400.000%	280.542%	82.196%	37.262%
	Average (CD AA)		<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 November 30, 2018

Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,502,745	0	7,709,221	3,793,524
	Direct O & M Accts 901 - 935		15,449,456	0	10,353,713	5,095,743
	Direct O & M Accts 901 - 905 Utility 9 Only		1,688,556	0	1,688,556	XXXXXX
	<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	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended November 30, 2018	
Average of Monthly Averages Basis	

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	12-01-2017 thru 11-30-2018	23,493,498	16,162,892	7,330,606	
			<b>100.000%</b>	<b>68.797%</b>	<b>31.203%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	11-01-2017 thru 11-30-2018	595,917,780	410,521,492	185,396,288	
			<b>100.000%</b>	<b>68.889%</b>	<b>31.111%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2017 thru 11-30-2018	70,174,986	52,626,070	17,548,916	
			<b>100.000%</b>	<b>74.993%</b>	<b>25.007%</b>	
14	Net Allocated Schedule M's - AMA Percent	12-01-2017 thru 11-30-2018	-32,116,769	-21,827,758	-10,289,011	
			<b>100.000%</b>	<b>67.964%</b>	<b>32.036%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	141,917,035	0	141,917,035	98,889,290	0	98,889,290	43,027,745	0	43,027,745
99 4812XX	Commercial - Firm & Interruptible	63,875,459	0	63,875,459	45,377,374	0	45,377,374	18,498,085	0	18,498,085
99 4813XX	Industrial-Firm	2,673,258	0	2,673,258	1,595,681	0	1,595,681	1,077,577	0	1,077,577
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	262,488	0	262,488	232,789	0	232,789	29,699	0	29,699
99 499XXX	Unbilled Revenue	980,131	0	980,131	783,488	0	783,488	196,643	0	196,643
	TOTAL SALES TO ULTIMATE CUSTOMERS	209,708,371	0	209,708,371	146,878,622	0	146,878,622	62,829,749	0	62,829,749
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	82,615,835	0	82,615,835	55,386,911	0	55,386,911	27,228,924	0	27,228,924
4 488000	Miscellaneous Service Revenues	14,726	0	14,726	7,280	0	7,280	7,446	0	7,446
99 4893XX	Transportation Revenues	5,728,330	0	5,728,330	5,130,742	0	5,130,742	597,588	0	597,588
99 493000	Rent from Gas Property	2,665	0	2,665	2,665	0	2,665	0	0	0
4 495XXX	Other Gas Revenues	(3,347,852)	370,068	(2,977,784)	(2,693,500)	264,058	(2,429,442)	(654,352)	106,010	(548,342)
99 496100	Provision for Rate Refund	(2,085,519)	0	(2,085,519)	(2,085,519)	0	(2,085,519)	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(3,172,000)	0	(3,172,000)	(2,106,000)	0	(2,106,000)	(1,066,000)	0	(1,066,000)
	TOTAL OTHER OPERATING REVENUES	79,756,185	370,068	80,126,253	53,642,579	264,058	53,906,637	26,113,606	106,010	26,219,616
	TOTAL GAS REVENUES	289,464,556	370,068	289,834,624	200,521,201	264,058	200,785,259	88,943,355	106,010	89,049,365
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	133,603,861	0	133,603,861	90,080,802	0	90,080,802	43,523,059	0	43,523,059
99 808XXX	Net Natural Gas Storage Transactions	6,587,440	0	6,587,440	4,835,904	0	4,835,904	1,751,536	0	1,751,536
99 811000	Gas Used for Products Extraction	(1,022,352)	0	(1,022,352)	(682,180)	0	(682,180)	(340,172)	0	(340,172)
10 813000	Other Gas Expenses	0	1,263,481	1,263,481	0	861,542	861,542	0	401,939	401,939
99 813010	Gas Technology Institute (GTI) Expenses	113,382	0	113,382	79,200	0	79,200	34,182	0	34,182
	TOTAL PRODUCTION EXPENSES	139,282,331	1,263,481	140,545,812	94,313,726	861,542	95,175,268	44,968,605	401,939	45,370,544
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	16,093	16,093	0	11,120	11,120	0	4,973	4,973
1 824000	Other Expenses	0	775,626	775,626	0	535,958	535,958	0	239,668	239,668
1 837000	Other Equipment	0	1,457,667	1,457,667	0	1,007,248	1,007,248	0	450,419	450,419
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,249,386	2,249,386	0	1,554,326	1,554,326	0	695,060	695,060
G-DEPX	Depreciation Expense-Underground Storage	0	894,249	894,249	0	617,926	617,926	0	276,323	276,323
G-AMTX	Amortization Expense-Underground Storage	0	171	171	0	118	118	0	53	53
G-OTX	Taxes Other Than FIT	0	427,327	427,327	0	295,283	295,283	0	132,044	132,044

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For Twelve Months 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	1,321,747	1,321,747	0	913,327	913,327	0	408,420	408,420
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,571,133	3,571,133	0	2,467,653	2,467,653	0	1,103,480	1,103,480

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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	413,620	1,512,241	1,925,861	320,925	1,072,103	1,393,028	92,695	440,138	532,833
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,447,370	1,197,321	4,644,691	2,277,679	848,841	3,126,520	1,169,691	348,480	1,518,171
3	875000 Measuring & Reg Sta Exp-General	130,187	0	130,187	88,397	0	88,397	41,790	0	41,790
3	876000 Measuring & Reg Sta Exp-Industrial	18,388	0	18,388	15,414	0	15,414	2,974	0	2,974
3	877000 Measuring & Reg Sta Exp-City Gate	113,979	0	113,979	62,247	0	62,247	51,732	0	51,732
3	878000 Meter & House Regulator Expenses	510,269	0	510,269	344,275	0	344,275	165,994	0	165,994
3	879000 Customer Installation Expenses	1,990,688	83,885	2,074,573	1,395,441	59,470	1,454,911	595,247	24,415	619,662
3	880000 Other Expenses	1,971,819	756,958	2,728,777	1,534,687	536,645	2,071,332	437,132	220,313	657,445
3	881000 Rents	0	45,540	45,540	0	32,286	32,286	0	13,254	13,254
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	206,522	1,449	207,971	102,611	1,027	103,638	103,911	422	104,333
3	887000 Mains	1,002,232	198	1,002,430	801,185	140	801,325	201,047	58	201,105
3	889000 Measuring & Reg Sta Exp-General	228,569	60,694	289,263	161,865	43,029	204,894	66,704	17,665	84,369
3	890000 Measuring & Reg Sta Exp-Industrial	140,683	3,720	144,403	108,629	2,637	111,266	32,054	1,083	33,137
3	891000 Measuring & Reg Sta Exp-City Gate	87,087	2,899	89,986	48,799	2,055	50,854	38,288	844	39,132
3	892000 Services	1,332,351	0	1,332,351	1,052,008	0	1,052,008	280,343	0	280,343
3	893000 Meters & House Regulators	1,459,653	648,930	2,108,583	934,971	460,059	1,395,030	524,682	188,871	713,553
3	894000 Other Equipment	18,721	215,669	234,390	18,423	152,899	171,322	298	62,770	63,068
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>13,072,138</b>	<b>4,529,504</b>	<b>17,601,642</b>	<b>9,267,556</b>	<b>3,211,191</b>	<b>12,478,747</b>	<b>3,804,582</b>	<b>1,318,313</b>	<b>5,122,895</b>
G-DEPX	Depreciation Expense-Distribution	17,024,162	63,121	17,087,283	11,508,627	42,811	11,551,438	5,515,535	20,310	5,535,845
G-OTX	Taxes Other Than FIT	17,195,745	0	17,195,745	14,275,713	0	14,275,713	2,920,032	0	2,920,032
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>34,219,907</b>	<b>63,121</b>	<b>34,283,028</b>	<b>25,784,340</b>	<b>42,811</b>	<b>25,827,151</b>	<b>8,435,567</b>	<b>20,310</b>	<b>8,455,877</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>47,292,045</b>	<b>4,592,625</b>	<b>51,884,670</b>	<b>35,051,896</b>	<b>3,254,002</b>	<b>38,305,898</b>	<b>12,240,149</b>	<b>1,338,623</b>	<b>13,578,772</b>



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For Twelve Months Ended November 30, 2018	
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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	114,002	114,002	0	75,587	75,587	0	38,415	38,415
2	902000	Meter Reading Expenses	1,882,226	98,558	1,980,784	1,758,841	65,347	1,824,188	123,385	33,211	156,596
2	903XXX	Customer Records & Collection Expenses	1,455,177	4,879,231	6,334,408	1,049,510	3,235,077	4,284,587	405,667	1,644,154	2,049,821
2	904000	Uncollectible Accounts	0	1,475,027	1,475,027	0	977,987	977,987	0	497,040	497,040
2	905000	Misc Customer Accounts	0	188,516	188,516	0	124,992	124,992	0	63,524	63,524
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>3,337,403</b>	<b>6,755,334</b>	<b>10,092,737</b>	<b>2,808,351</b>	<b>4,478,990</b>	<b>7,287,341</b>	<b>529,052</b>	<b>2,276,344</b>	<b>2,805,396</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	8,602,108	154,644	8,756,752	7,207,098	102,534	7,309,632	1,395,010	52,110	1,447,120
2	909000	Advertising	139	957,350	957,489	52	634,752	634,804	87	322,598	322,685
2	910000	Misc Customer Service & Info Exp	0	196,922	196,922	0	130,565	130,565	0	66,357	66,357
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>8,602,247</b>	<b>1,308,916</b>	<b>9,911,163</b>	<b>7,207,150</b>	<b>867,851</b>	<b>8,075,001</b>	<b>1,395,097</b>	<b>441,065</b>	<b>1,836,162</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</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>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	159,339	9,180,678	9,340,017	112,532	6,550,781	6,663,313	46,807	2,629,897	2,676,704
4	921000	Office Supplies & Expenses	2,076	1,304,366	1,306,442	2,076	930,717	932,793	0	373,649	373,649
4	922000	Admin. Expenses Transferred - Credit	0	(19,256)	(19,256)	0	(13,740)	(13,740)	0	(5,516)	(5,516)
4	923000	Outside Services Employed	67,553	2,445,561	2,513,114	67,553	1,745,006	1,812,559	0	700,555	700,555
4	924000	Property Insurance Premium	0	306,184	306,184	0	218,475	218,475	0	87,709	87,709
4	925XXX	Injuries and Damages	628	820,466	821,094	368	585,435	585,803	260	235,031	235,291
4	926XXX	Employee Pensions and Benefits	1,365	503,065	504,430	1,365	358,957	360,322	0	144,108	144,108
4	928000	Regulatory Commission Expenses	690,131	309,303	999,434	491,747	220,700	712,447	198,384	88,603	286,987
4	930000	Miscellaneous General Expenses	42,786	1,076,087	1,118,873	29,146	767,831	796,977	13,640	308,256	321,896
4	931000	Rents	7,440	154,976	162,416	7,440	110,582	118,022	0	44,394	44,394
4	935000	Maintenance of General Plant	367,722	3,047,331	3,415,053	270,460	2,174,393	2,444,853	97,262	872,938	970,200
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,339,040</b>	<b>19,128,761</b>	<b>20,467,801</b>	<b>982,687</b>	<b>13,649,137</b>	<b>14,631,824</b>	<b>356,353</b>	<b>5,479,624</b>	<b>5,835,977</b>
G-DEPX	Depreciation Expense-General Plant		579,999	4,931,966	5,511,965	474,373	3,519,155	3,993,528	105,626	1,412,811	1,518,437
G-AMTX	Amortization Expense - General Plant - 303000		39,804	128,258	168,062	24,862	91,517	116,379	14,942	36,741	51,683
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		140,127	5,580,873	5,721,000	137,476	3,982,176	4,119,652	2,651	1,598,697	1,601,348
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	(717,271)	0	(717,271)	(717,271)	0	(717,271)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	340,814	0	340,814	340,814	0	340,814	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	(570,106)	0	(570,106)	(388,916)	0	(388,916)	(181,190)	0	(181,190)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(673,653)	0	(673,653)	(673,653)	0	(673,653)	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>(692,150)</b>	<b>10,641,097</b>	<b>9,948,947</b>	<b>(802,315)</b>	<b>7,592,848</b>	<b>6,790,533</b>	<b>110,165</b>	<b>3,048,249</b>	<b>3,158,414</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>646,890</b>	<b>29,769,858</b>	<b>30,416,748</b>	<b>180,372</b>	<b>21,241,985</b>	<b>21,422,357</b>	<b>466,518</b>	<b>8,527,873</b>	<b>8,994,391</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>199,160,916</b>	<b>47,261,347</b>	<b>246,422,263</b>	<b>139,561,495</b>	<b>33,172,023</b>	<b>172,733,518</b>	<b>59,599,421</b>	<b>14,089,324</b>	<b>73,688,745</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>43,412,361</b>		<b>28,051,741</b>			<b>15,360,620</b>	
G-FIT	FEDERAL INCOME TAX				7,331,964			4,326,375		3,005,589	
G-FIT	DEFERRED FEDERAL INCOME TAX				(318,242)			(183,117)		(135,125)	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			36,418,703			23,923,315			12,495,388

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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 - AMA		100.000%		66.303%		33.697%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.895%		29.105%		
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-495-12A</b>
For Twelve Months 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	53,112	370,068	423,180	53,112	264,058	317,170	0	106,010	106,010
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,008,025	0	3,008,025	1,491,975	0	1,491,975
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	42,376	0	42,376	387,981	0	387,981	(345,605)	0	(345,605)
4	495329	Amortization Res Decoupling Deferral	(6,688,806)	0	(6,688,806)	(5,454,275)	0	(5,454,275)	(1,234,531)	0	(1,234,531)
4	495338	Non-Res Decoupling Deferred Rev	890,165	0	890,165	1,132,131	0	1,132,131	(241,966)	0	(241,966)
4	495339	Amortization Non-Res Decoupling	(2,144,699)	0	(2,144,699)	(1,820,474)	0	(1,820,474)	(324,225)	0	(324,225)
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>(3,347,852)</b>	<b>370,068</b>	<b>(2,977,784)</b>	<b>(2,693,500)</b>	<b>264,058</b>	<b>(2,429,442)</b>	<b>(654,352)</b>	<b>106,010</b>	<b>(548,342)</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-804-12A</b>
For Twelve Months 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	82,059,532	0	82,059,532	55,169,928	0	55,169,928	26,889,604	0	26,889,604
1	804001	Pipeline Demand Costs	25,886,515	0	25,886,515	17,878,083	0	17,878,083	8,008,432	0	8,008,432
1	804002	Transport Variable Charges	247,438	0	247,438	170,893	0	170,893	76,545	0	76,545
6	804010	Gas Costs - Fixed Hedge	(16,639)	0	(16,639)	(11,693)	0	(11,693)	(4,946)	0	(4,946)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	315,345	0	315,345	211,149	0	211,149	104,196	0	104,196
6	804018	Merchandise Processing Fee	104,070	0	104,070	69,135	0	69,135	34,935	0	34,935
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	13,871,740	0	13,871,740	9,368,029	0	9,368,029	4,503,711	0	4,503,711
6	804700	Gas Costs - Offsystem Bookout	174,724	0	174,724	120,128	0	120,128	54,596	0	54,596
6	804711	Gas Costs - Offsystem Bookout Offset	(174,724)	0	(174,724)	(120,128)	0	(120,128)	(54,596)	0	(54,596)
6	804730	Gas Costs - Intracompany LDC Gas	7,019,816	0	7,019,816	4,713,127	0	4,713,127	2,306,689	0	2,306,689
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(23,477,903)	0	(23,477,903)	(15,545,222)	0	(15,545,222)	(7,932,681)	0	(7,932,681)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	27,593,947	0	27,593,947	18,057,373	0	18,057,373	9,536,574	0	9,536,574
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>133,603,861</b>	<b>0</b>	<b>133,603,861</b>	<b>90,080,802</b>	<b>0</b>	<b>90,080,802</b>	<b>43,523,059</b>	<b>0</b>	<b>43,523,059</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
G-ALL	6	Actual Therms Purchased	100.000%	67.823%	32.177%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	318,578	154,644	473,222	257,858	102,534	360,392	60,720	52,110	112,830
99	908600	Public Purpose Tariff Rider Expense Offset	7,950,553	0	7,950,553	6,628,694	0	6,628,694	1,321,859	0	1,321,859
99	908610	Limited Income Tax Refund Program	173,223	0	173,223	173,223	0	173,223	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	159,754	0	159,754	147,323	0	147,323	12,431	0	12,431
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,602,108	154,644	8,756,752	7,207,098	102,534	7,309,632	1,395,010	52,110	1,447,120

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.303%	33.697%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	495,838,190	342,559,892	153,278,298
	Interest Deduction for FIT Calculation	14,482,168	10,023,302	4,458,866
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended November 30, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	289,834,624	200,785,259	89,049,365
G-OPS	Operating & Maintenance Expense	200,868,541	139,202,507	61,666,034
G-OPS	Book Deprec/Amort and Reg Amortizations	27,930,650	18,960,015	8,970,635
G-OTX	Taxes Other than FIT	17,623,072	14,570,996	3,052,076
	Net Operating Income Before FIT	43,412,361	28,051,741	15,360,620
G-INT	Less: Interest Expense	14,482,168	10,023,302	4,458,866
G-SCM	Schedule M Adjustments	(2,015,020)	(2,335,071)	320,051
	Taxable Net Operating Income	26,915,173	15,693,368	11,221,805
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	5,652,186	3,295,607	2,356,579
	Federal Income Tax on 2017 Income at 35%	1,679,778	1,030,768	649,010
	Total Federal Income Tax	7,331,964	4,326,375	3,005,589
G-DTE	Deferred FIT	(318,242)	(183,117)	(135,125)
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	6,993,658	4,128,426	2,865,232
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
 For Twelve Months Ended November 30, 2018  
 Average of Monthly Averages Basis

Report ID:  
**G-SCM-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	17,784,092	11,598,638	29,382,730	12,145,338	8,253,703	20,399,041	5,638,754	3,344,935	8,983,689
12	997001	Contributions In Aid of Construction	0	(381,978)	(381,978)	0	(263,141)	(263,141)	0	(118,837)	(118,837)
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	419,763	419,763	0	299,518	299,518	0	120,245	120,245
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	5,252,587	0	5,252,587	2,508,738	0	2,508,738	2,743,849	0	2,743,849
4	997015	Airplane Lease Payments	0	59,631	59,631	0	42,549	42,549	0	17,082	17,082
12	997016	Redemption Expense Amortization	0	265,778	265,778	0	183,092	183,092	0	82,686	82,686
4	997020	FAS87 Current Pension Accrual	0	(162,904)	(162,904)	0	(116,239)	(116,239)	0	(46,665)	(46,665)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	7,904,378	0	7,904,378	5,758,050	0	5,758,050	2,146,328	0	2,146,328
12	997032	Interest Rate Swaps	0	(4,817,820)	(4,817,820)	0	(3,318,948)	(3,318,948)	0	(1,498,872)	(1,498,872)
4	997033	DSM Tariff Rider	(61,939)	(2,410)	(64,349)	(179,555)	(1,720)	(181,275)	117,616	(690)	116,926
12	997048	AFUDC	0	(489,771)	(489,771)	0	(337,398)	(337,398)	0	(152,373)	(152,373)
11	997049	Tax Depreciation	0	(35,489,676)	(35,489,676)	0	(24,415,832)	(24,415,832)	0	(11,073,844)	(11,073,844)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(93,972)	0	(93,972)	(106,403)	0	(106,403)	12,431	0	12,431
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,970,310	1,970,310	0	1,355,514	1,355,514	0	614,796	614,796
4	997081	Deferred Compensation	0	(217,094)	(217,094)	0	(154,905)	(154,905)	0	(62,189)	(62,189)
4	997082	Meal Disallowances	0	149,281	149,281	0	106,518	106,518	0	42,763	42,763
4	997083	Paid Time Off	0	(37,754)	(37,754)	0	(26,939)	(26,939)	0	(10,815)	(10,815)
2	997084	Customer Uncollectibles	0	90,176	90,176	0	59,789	59,789	0	30,387	30,387
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	(5,070,939)	(5,070,939)	0	(3,493,319)	(3,493,319)	0	(1,577,620)	(1,577,620)
12	997102	Amort Idaho Earnings Test (254229)	(65,272)	0	(65,272)	0	0	0	(65,272)	0	(65,272)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(3,380,125)	0	(3,380,125)	(3,380,125)	0	(3,380,125)	0	0	0
99	997107	MDM System	(673,653)	0	(673,653)	(673,653)	0	(673,653)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	2,179,743	0	2,179,743	2,179,743	0	2,179,743	0	0	0
99	997109	Tax Reform Amortization	(545,973)	0	(545,973)	(537,288)	0	(537,288)	(8,685)	0	(8,685)
99	997110	FISERVE	(451,772)	0	(451,772)	(307,677)	0	(307,677)	(144,095)	0	(144,095)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>32,870,665</b>	<b>(32,116,769)</b>	<b>(2,015,020)</b>	<b>19,492,687</b>	<b>(21,827,758)</b>	<b>(2,335,071)</b>	<b>10,609,062</b>	<b>(10,289,011)</b>	<b>320,051</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.100%	30.900%
G-ALL	2	Number of Customers - AMA	100.000%	66.303%	33.697%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.823%	32.177%
G-ALL	11	Book Depreciation	100.000%	68.797%	31.203%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.889%	31.111%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months 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	2,793,754	1,924,589	869,165
99	410100	Deferred Federal Income Tax Exp	(3,126,067)	(2,120,198)	(1,005,869)
		<b>SUBTOTAL</b>	<b>(332,313)</b>	<b>(195,609)</b>	<b>(136,704)</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	32,247	22,215	10,032
99	411100	Deferred Federal Income Tax Exp	(18,176)	(9,723)	(8,453)
		<b>SUBTOTAL</b>	<b>14,071</b>	<b>12,492</b>	<b>1,579</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>(318,242)</b>	<b>(183,117)</b>	<b>(135,125)</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.889%	31.111%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months 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	427,327	427,327	0	295,283	295,283	0	132,044	132,044
		TOTAL UNDERGROUND STORAGE TAX	0	427,327	427,327	0	295,283	295,283	0	132,044	132,044
		DISTRIBUTION									
99	408110	State Excise Tax	5,619,757	0	5,619,757	5,619,757	0	5,619,757	0	0	0
99	408120	Municipal Occupation & License Tax	6,437,315	0	6,437,315	5,319,001	0	5,319,001	1,118,314	0	1,118,314
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	5,211,838	0	5,211,838	3,336,955	0	3,336,955	1,874,883	0	1,874,883
99	409100	State Income Tax	(73,165)	0	(73,165)	0	0	0	(73,165)	0	(73,165)
		TOTAL DISTRIBUTION TAX	17,195,745	0	17,195,745	14,275,713	0	14,275,713	2,920,032	0	2,920,032
		TOTAL TAXES OTHER THAN FIT	17,195,745	427,327	17,623,072	14,275,713	295,283	14,570,996	2,920,032	132,044	3,052,076

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.100%	30.900%
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RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Twelve Months Ended November 30, 2018  
 Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,934,594	3,736,793	1,022,594	1,380,410	2,403,004	779,605	554,184	1,333,789
4	3031XX	Misc Intangible IT Plant (3031XX)	702,946	45,753,365	46,456,311	687,103	32,646,857	33,333,960	15,843	13,106,508	13,122,351
TOTAL INTANGIBLE PLANT			2,505,145	47,687,959	50,193,104	1,709,697	34,027,267	35,736,964	795,448	13,660,692	14,456,140
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	2,502,955	2,502,955	0	1,729,542	1,729,542	0	773,413	773,413
1	352XXX	Wells	0	19,203,743	19,203,743	0	13,269,786	13,269,786	0	5,933,957	5,933,957
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	12,626,469	12,626,469	0	8,724,890	8,724,890	0	3,901,579	3,901,579
1	355000	Measuring & Regulating Equipment	0	1,297,224	1,297,224	0	896,382	896,382	0	400,842	400,842
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,588,329	2,588,329	0	1,788,535	1,788,535	0	799,794	799,794
TOTAL UNDERGROUND STORAGE PLAN			0	40,946,404	40,946,404	0	28,312,283	28,312,283	0	12,634,121	12,634,121
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	286,631	0	286,631	181,430	0	181,430	105,201	0	105,201
6	375000	Structures & Improvements	1,014,538	0	1,014,538	637,400	0	637,400	377,138	0	377,138
6	376000	Mains	339,040,052	2,513,858	341,553,910	223,127,881	1,704,974	224,832,855	115,912,171	808,884	116,721,055
6	378000	Measuring & Reg Station Equip-General	6,043,510	90,030	6,133,540	3,758,636	61,061	3,819,697	2,284,874	28,969	2,313,843
6	379000	Measuring & Reg Station Equip-City Gate	6,599,132	0	6,599,132	2,170,906	0	2,170,906	4,428,226	0	4,428,226
6	380000	Services	243,899,826	0	243,899,826	167,480,336	0	167,480,336	76,419,490	0	76,419,490
6	381XXX	Meters	81,098,240	0	81,098,240	57,083,275	0	57,083,275	24,014,965	0	24,014,965
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	3,457,607	0	3,457,607	2,652,172	0	2,652,172	805,435	0	805,435
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			681,528,131	2,603,888	684,132,019	457,155,961	1,766,035	458,921,996	224,372,170	837,853	225,210,023
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,989,092	2,113,321	5,102,413	2,891,656	1,507,939	4,399,595	97,436	605,382	702,818
4	390XXX	Structures & Improvements	9,997,288	23,912,950	33,910,238	8,330,242	17,062,846	25,393,088	1,667,046	6,850,104	8,517,150
4	391XXX	Office Furniture & Equipment	412,369	15,531,754	15,944,123	394,235	11,082,528	11,476,763	18,134	4,449,226	4,467,360
4	392XXX	Transportation Equipment	12,018,659	3,432,922	15,451,581	9,340,810	2,449,527	11,790,337	2,677,849	983,395	3,661,244
4	393000	Stores Equipment	195,637	958,988	1,154,625	151,091	684,276	835,367	44,546	274,712	319,258
4	394000	Tools, Shop & Garage Equipment	2,380,400	6,181,061	8,561,461	1,861,567	4,410,434	6,272,001	518,833	1,770,627	2,289,460

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

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	6,101	445,444	451,545	5,485	317,842	323,327	616	127,602	128,218
4	396XXX	Power Operated Equipment	3,380,180	1,057,721	4,437,901	2,456,517	754,726	3,211,243	923,663	302,995	1,226,658
4	397XXX	Communications Equipment	2,594,484	13,865,053	16,459,537	1,263,059	9,893,270	11,156,329	1,331,425	3,971,783	5,303,208
4	398000	Miscellaneous Equipment	2,420	93,359	95,779	509	66,615	67,124	1,911	26,744	28,655
		<b>TOTAL GENERAL PLANT</b>	<b>33,976,630</b>	<b>67,592,573</b>	<b>101,569,203</b>	<b>26,695,171</b>	<b>48,230,003</b>	<b>74,925,174</b>	<b>7,281,459</b>	<b>19,362,570</b>	<b>26,644,029</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>718,009,906</b>	<b>158,830,824</b>	<b>876,840,730</b>	<b>485,560,829</b>	<b>112,335,588</b>	<b>597,896,417</b>	<b>232,449,077</b>	<b>46,495,236</b>	<b>278,944,313</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(15,727,919)	(15,727,919)	0	(10,867,992)	(10,867,992)	0	(4,859,927)	(4,859,927)
G-ADEP		Distribution Plant	(218,742,395)	(1,761,246)	(220,503,641)	(143,541,994)	(1,194,530)	(144,736,524)	(75,200,401)	(566,716)	(75,767,117)
G-ADEP		General Plant	(10,984,523)	(20,409,694)	(31,394,217)	(7,735,971)	(14,563,133)	(22,299,104)	(3,248,552)	(5,846,561)	(9,095,113)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(229,726,918)</b>	<b>(37,898,859)</b>	<b>(267,625,777)</b>	<b>(151,277,965)</b>	<b>(26,625,655)</b>	<b>(177,903,620)</b>	<b>(78,448,953)</b>	<b>(11,273,204)</b>	<b>(89,722,157)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(294,264)	(589,552)	(883,816)	(201,650)	(420,669)	(622,319)	(92,614)	(168,883)	(261,497)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(11,726)	(12,196,405)	(12,208,131)	0	(8,702,622)	(8,702,622)	(11,726)	(3,493,783)	(3,505,509)
G-AAAMT		Underground Storage	0	(190,485)	(190,485)	0	(131,625)	(131,625)	0	(58,860)	(58,860)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(305,990)</b>	<b>(12,976,442)</b>	<b>(13,282,432)</b>	<b>(201,650)</b>	<b>(9,254,916)</b>	<b>(9,456,566)</b>	<b>(104,340)</b>	<b>(3,721,526)</b>	<b>(3,825,866)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(230,032,908)</b>	<b>(50,875,301)</b>	<b>(280,908,209)</b>	<b>(151,479,615)</b>	<b>(35,880,571)</b>	<b>(187,360,186)</b>	<b>(78,553,293)</b>	<b>(14,994,730)</b>	<b>(93,548,023)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>487,976,998</b>	<b>107,955,523</b>	<b>595,932,521</b>	<b>334,081,214</b>	<b>76,455,017</b>	<b>410,536,231</b>	<b>153,895,784</b>	<b>31,500,506</b>	<b>185,396,290</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(109,015,188)	(109,015,188)	0	(75,099,473)	(75,099,473)	0	(33,915,715)	(33,915,715)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,065,567)	(18,065,567)	0	(12,886,403)	(12,886,403)	0	(5,179,164)	(5,179,164)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(45,971)	(45,971)	0	(32,802)	(32,802)	0	(13,169)	(13,169)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(454,207)	(454,207)	0	(312,899)	(312,899)	0	(141,308)	(141,308)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(127,580,933)</b>	<b>(127,580,933)</b>	<b>0</b>	<b>(88,331,577)</b>	<b>(88,331,577)</b>	<b>0</b>	<b>(39,249,356)</b>	<b>(39,249,356)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>487,976,998</b>	<b>(19,625,410)</b>	<b>468,351,588</b>	<b>334,081,214</b>	<b>(11,876,560)</b>	<b>322,204,654</b>	<b>153,895,784</b>	<b>(7,748,850)</b>	<b>146,146,934</b>

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%	67.823%	32.177%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.889%	31.111%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	487,976,998	(19,625,410)	468,351,588	334,081,214	(11,876,560)	322,204,654	153,895,784	(7,748,850)	146,146,934
		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	6,642,304	6,642,304	0	4,589,832	4,589,832	0	2,052,472	2,052,472
4	252000	Customer Advances	(3,354)	(25)	(3,379)	0	(18)	(18)	(3,354)	(7)	(3,361)
99	235199	Customer Deposits	(565,550)	0	(565,550)	(565,550)	0	(565,550)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(899,903)	0	(899,903)	(752,880)	0	(752,880)	(147,023)	0	(147,023)
99	182302	WA Excess Nat Gas Line Extension	8,195,475	0	8,195,475	8,195,475	0	8,195,475	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,834,029)	0	(1,834,029)	(1,834,029)	0	(1,834,029)	0	0	0
C-WKC		Working Capital	10,220,620	0	10,220,620	6,762,243	0	6,762,243	3,458,377	0	3,458,377
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	15,113,259	12,373,343	27,486,602	11,805,259	8,549,979	20,355,238	3,308,000	3,823,364	7,131,364
		NET RATE BASE	503,090,257	(7,252,067)	495,838,190	345,886,473	(3,326,581)	342,559,892	157,203,784	(3,925,486)	153,278,298

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
	Steam (ED-AN)	8,272,415	8,272,415											
	Hydro (ED-AN)	12,008,035	12,008,035											
	Other (ED-AN)	9,781,741	9,781,741											
<b>Total Electric Production</b>		<b>30,062,191</b>	<b>30,062,191</b>											
<b>Electric Transmission</b>														
	ED-AN	12,836,086	12,836,086											
<b>Total Electric Transmission</b>		<b>12,836,086</b>	<b>12,836,086</b>											
<b>Electric Distribution</b>														
	ED-AN	59,923	59,923											
	ED-ID	17,653,029	17,653,029											
	ED-WA	31,850,861	31,850,861											
<b>Total Electric Distribution</b>		<b>49,563,813</b>	<b>49,563,813</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	894,249	894,249		894,249	894,249		617,926	617,926		276,323	276,323		
	GD-OR	149,853		149,853										
<b>Total Gas Underground Storage</b>		<b>1,044,102</b>	<b>894,249</b>	<b>149,853</b>	<b>894,249</b>	<b>894,249</b>		<b>617,926</b>	<b>617,926</b>		<b>276,323</b>	<b>276,323</b>		
<b>Gas Distribution</b>														
6	GD-AN	63,121	63,121			63,121		42,811	42,811		20,310	20,310		
	GD-ID	5,515,535	5,515,535		5,515,535	5,515,535				5,515,535		5,515,535		
	GD-WA	11,508,627	11,508,627		11,508,627	11,508,627		11,508,627	11,508,627					
	GD-OR	7,653,173		7,653,173										
<b>Total Gas Distribution</b>		<b>24,740,456</b>	<b>17,087,283</b>	<b>7,653,173</b>	<b>17,024,162</b>	<b>63,121</b>	<b>17,087,283</b>	<b>11,508,627</b>	<b>42,811</b>	<b>11,551,438</b>	<b>5,515,535</b>	<b>20,310</b>	<b>5,535,845</b>	
<b>General Plant</b>														
	ED-AN	2,228,796	2,228,796											
	ED-ID	254,757	254,757											
	ED-WA	592,920	592,920											
7,4	CD-AA	21,573,353	15,130,471	4,433,108	2,009,774	4,433,108	4,433,108	3,163,200	3,163,200		1,269,908	1,269,908		
9,4	CD-AN	1,000,043	777,184	222,859		222,859	222,859	159,019	159,019		63,840	63,840		
9	CD-ID	356,761	277,257	79,504		79,504	79,504			79,504		79,504		
9	CD-WA	526,656	409,291	117,365		117,365	117,365	117,365	117,365					
8,4	GD-AA	356,782		244,617	112,165	244,617	244,617	174,544	174,544		70,073	70,073		
4	GD-AN	31,382		31,382		31,382	31,382	22,392	22,392		8,990	8,990		
	GD-ID	26,122		26,122		26,122	26,122			26,122		26,122		
	GD-WA	357,008		357,008		357,008	357,008	357,008	357,008					
	GD-OR	184,348		184,348										
<b>Total General Plant</b>		<b>27,488,928</b>	<b>19,670,676</b>	<b>5,511,965</b>	<b>2,306,287</b>	<b>579,999</b>	<b>4,931,966</b>	<b>5,511,965</b>	<b>474,373</b>	<b>3,519,155</b>	<b>3,993,528</b>	<b>105,626</b>	<b>1,412,811</b>	<b>1,518,437</b>
<b>Total Depreciation Expense</b>		<b>145,735,576</b>	<b>112,132,766</b>	<b>23,493,497</b>	<b>10,109,313</b>	<b>17,604,161</b>	<b>5,889,336</b>	<b>23,493,497</b>	<b>11,983,000</b>	<b>4,179,892</b>	<b>16,162,892</b>	<b>5,621,161</b>	<b>1,709,444</b>	<b>7,330,605</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
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Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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	67.823%	32.177%

**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended November 30, 2018  
 Average of Monthly Averages Basis

Report ID:  
**G-AMTX-12A**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
7,4	Franchises (302000) ED-AN	918,400	918,400												
	Misc Intangible Plt (303000) ED-AN	234,388	234,388												
<b>Total Production/Transmission</b>		<b>1,152,788</b>	<b>1,152,788</b>												
<b>Distribution</b>															
7,4	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	613,606	430,352	126,090	57,164		126,090	126,090		89,970	89,970		36,120	36,120	
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>671,207</b>	<b>437,913</b>	<b>168,062</b>	<b>65,232</b>		<b>39,804</b>	<b>128,258</b>	<b>168,062</b>	<b>24,862</b>	<b>91,517</b>	<b>116,379</b>	<b>14,942</b>	<b>36,741</b>	<b>51,683</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	26,715,383	18,736,834	5,489,744	2,488,805		5,489,744	5,489,744		3,917,152	3,917,152		1,572,592	1,572,592	
9,4	CD-AN	12,426	9,657	2,769			2,769	2,769		1,976	1,976		793	793	
9,4	CD-ID	11,896	9,245	2,651			2,651	2,651				2,651		2,651	
9,4	CD-WA	616,899	479,423	137,476			137,476	137,476	137,476		137,476			0	
	ED-AN	2,072,574	2,072,574												
	ED-ID	0	0												
	ED-WA	590,745	590,745												
8,4	GD-AA	128,876		88,360	40,516		88,360	88,360		63,048	63,048		25,312	25,312	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>30,148,799</b>	<b>21,898,478</b>	<b>5,721,000</b>	<b>2,529,321</b>		<b>140,127</b>	<b>5,580,873</b>	<b>5,721,000</b>	<b>137,476</b>	<b>3,982,176</b>	<b>4,119,652</b>	<b>2,651</b>	<b>1,598,697</b>	<b>1,601,348</b>
<b>Gas Underground Storage</b>															
1	GD-AN	171		171			171	171		118	118		53	53	
<b>Total Gas Underground Storage</b>		<b>171</b>		<b>171</b>			<b>171</b>	<b>171</b>		<b>118</b>	<b>118</b>		<b>53</b>	<b>53</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>32,051,014</b>	<b>23,567,228</b>	<b>5,889,233</b>	<b>2,594,553</b>		<b>179,931</b>	<b>5,709,302</b>	<b>5,889,233</b>	<b>162,338</b>	<b>4,073,811</b>	<b>4,236,149</b>	<b>17,593</b>	<b>1,635,491</b>	<b>1,653,084</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	69.100%	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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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
<b>Electric Production</b>													
	Steam (ED-AN)	(301,598,602)	(301,598,602)										
	Hydro (ED-AN)	(132,081,682)	(132,081,682)										
	Other (ED-AN)	(123,123,438)	(123,123,438)										
<b>Total Electric Production</b>		<b>(556,803,722)</b>	<b>(556,803,722)</b>										
<b>Electric Transmission</b>													
	ED-AN	(213,962,713)	(213,962,713)										
<b>Total Electric Transmission</b>		<b>(213,962,713)</b>	<b>(213,962,713)</b>										
<b>Electric Distribution</b>													
	ED-AN	(153,940)	(153,940)										
	ED-ID	(209,083,881)	(209,083,881)										
	ED-WA	(334,546,999)	(334,546,999)										
<b>Total Electric Distribution</b>		<b>(543,784,820)</b>	<b>(543,784,820)</b>										
<b>Gas Underground Storage</b>													
1	GD-AN	(15,727,919)	(15,727,919)		(15,727,919)	(15,727,919)		(10,867,992)	(10,867,992)		(4,859,927)	(4,859,927)	
	GD-OR	(1,074,301)		(1,074,301)									
<b>Total Gas Underground Storage</b>		<b>(16,802,220)</b>	<b>(15,727,919)</b>	<b>(1,074,301)</b>	<b>(15,727,919)</b>	<b>(15,727,919)</b>		<b>(10,867,992)</b>	<b>(10,867,992)</b>		<b>(4,859,927)</b>	<b>(4,859,927)</b>	
<b>Gas Distribution</b>													
6	GD-AN	(1,761,246)	(1,761,246)		(1,761,246)	(1,761,246)		(1,194,530)	(1,194,530)		(566,716)	(566,716)	
	GD-ID	(75,200,401)	(75,200,401)		(75,200,401)	(75,200,401)				(75,200,401)			(75,200,401)
	GD-WA	(143,541,994)	(143,541,994)		(143,541,994)	(143,541,994)	(143,541,994)			(143,541,994)			
	GD-OR	(108,875,932)		(108,875,932)									
<b>Total Gas Distribution</b>		<b>(329,379,573)</b>	<b>(220,503,641)</b>	<b>(108,875,932)</b>	<b>(218,742,395)</b>	<b>(1,761,246)</b>	<b>(220,503,641)</b>	<b>(143,541,994)</b>	<b>(1,194,530)</b>	<b>(144,736,524)</b>	<b>(75,200,401)</b>	<b>(566,716)</b>	<b>(75,767,117)</b>
<b>General Plant</b>													
	ED-AN	(46,521,641)	(46,521,641)										
	ED-ID	(10,302,455)	(10,302,455)										
	ED-WA	(19,822,357)	(19,822,357)										
7,4	CD-AA	(63,566,963)	(44,582,690)	(13,062,375)	(13,062,375)	(13,062,375)		(9,320,527)	(9,320,527)		(3,741,848)	(3,741,848)	
9,4	CD-AN	(12,774,256)	(9,927,513)	(2,846,743)	(2,846,743)	(2,846,743)		(2,031,265)	(2,031,265)		(815,478)	(815,478)	
9	CD-ID	(6,140,305)	(4,771,938)	(1,368,367)	(1,368,367)	(1,368,367)				(1,368,367)			(1,368,367)
9	CD-WA	(4,348,952)	(3,379,788)	(969,164)	(969,164)	(969,164)	(969,164)			(969,164)			
8,4	GD-AA	(2,229,059)	(1,528,287)	(700,772)	(1,528,287)	(1,528,287)		(1,090,494)	(1,090,494)		(437,793)	(437,793)	
4	GD-AN	(2,972,289)	(2,972,289)		(2,972,289)	(2,972,289)		(2,120,847)	(2,120,847)		(851,442)	(851,442)	
	GD-ID	(1,880,185)	(1,880,185)		(1,880,185)	(1,880,185)				(1,880,185)			(1,880,185)
	GD-WA	(6,766,807)	(6,766,807)		(6,766,807)	(6,766,807)	(6,766,807)			(6,766,807)			
	GD-OR	(4,591,000)		(4,591,000)									
<b>Total General Plant</b>		<b>(181,916,269)</b>	<b>(139,308,382)</b>	<b>(31,394,217)</b>	<b>(10,984,523)</b>	<b>(20,409,694)</b>	<b>(31,394,217)</b>	<b>(7,735,971)</b>	<b>(14,563,133)</b>	<b>(22,299,104)</b>	<b>(3,248,552)</b>	<b>(5,846,561)</b>	<b>(9,095,113)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,842,649,317)</b>	<b>(1,453,859,637)</b>	<b>(267,625,777)</b>	<b>(229,726,918)</b>	<b>(37,898,859)</b>	<b>(267,625,777)</b>	<b>(151,277,965)</b>	<b>(26,625,655)</b>	<b>(177,903,620)</b>	<b>(78,448,953)</b>	<b>(11,273,204)</b>	<b>(89,722,157)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
Print Date-Time: 2/1/2019 3:07 PM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	67.823%	32.177%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months 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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(11,442,421)	(11,442,421)												
Misc Intangible Plt (303000)	ED-AN	(1,712,118)	(1,712,118)												
<b>Total Production/Transmission</b>		<b>(13,154,539)</b>	<b>(13,154,539)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(203,605)	(203,605)												
Misc Intangible Plt (303000)	ED-WA	(39,251)	(39,251)												
<b>Total Distribution</b>		<b>(242,856)</b>	<b>(242,856)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(2,759,665)	(1,935,491)	(567,084)	(257,090)		(567,084)	(567,084)		(404,637)	(404,637)		(162,447)	(162,447)	
9,4	CD-AN	(100,822)	(78,354)	(22,468)			(22,468)	(22,468)		(16,032)	(16,032)		(6,436)	(6,436)	
	GD-ID	(92,614)		(92,614)			(92,614)	(92,614)				(92,614)		(92,614)	
	GD-WA	(201,650)		(201,650)			(201,650)	(201,650)	(201,650)		(201,650)			(201,650)	
	GD-OR	(92,048)			(92,048)										
<b>Total General Plant - 303000</b>		<b>(3,246,799)</b>	<b>(2,013,845)</b>	<b>(883,816)</b>	<b>(349,138)</b>		<b>(294,264)</b>	<b>(589,552)</b>	<b>(883,816)</b>	<b>(201,650)</b>	<b>(420,669)</b>	<b>(622,319)</b>	<b>(92,614)</b>	<b>(168,883)</b>	<b>(261,497)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(57,851,329)	(40,574,028)	(11,887,871)	(5,389,430)		(11,887,871)	(11,887,871)		(8,482,471)	(8,482,471)		(3,405,400)	(3,405,400)	
9,4	CD-AN	(40,425)	(31,416)	(9,009)			(9,009)	(9,009)		(6,428)	(6,428)		(2,581)	(2,581)	
9	CD-ID	(52,619)	(40,893)	(11,726)			(11,726)	(11,726)				(11,726)		(11,726)	
9	CD-WA	(66,146)	(51,405)	(14,741)			(14,741)	(14,741)	(14,741)				0	0	
	ED-AN	(2,907,052)	(2,907,052)												
	ED-ID	0	0												
	ED-WA	(2,559,910)	(2,559,910)												
8,4	GD-AA	(436,867)		(299,525)	(137,342)		(299,525)	(299,525)		(213,723)	(213,723)		(85,802)	(85,802)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(63,914,348)</b>	<b>(46,164,704)</b>	<b>(12,222,872)</b>	<b>(5,526,772)</b>		<b>(26,467)</b>	<b>(12,196,405)</b>	<b>(12,222,872)</b>		<b>(8,702,622)</b>	<b>(8,702,622)</b>	<b>(11,726)</b>	<b>(3,493,783)</b>	<b>(3,505,509)</b>
<b>Gas Underground Storage</b>															
1	GD-AN	(190,485)		(190,485)			(190,485)	(190,485)		(131,625)	(131,625)		(58,860)	(58,860)	
<b>Total Gas Underground Storage</b>		<b>(190,485)</b>		<b>(190,485)</b>			<b>(190,485)</b>	<b>(190,485)</b>		<b>(131,625)</b>	<b>(131,625)</b>		<b>(58,860)</b>	<b>(58,860)</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	
9	CD-WA	0	0	0			0	0		0	0				
4	ED-AN	(116,939)	(116,939)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(116,939)</b>	<b>(116,939)</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>(80,865,966)</b>	<b>(61,692,883)</b>	<b>(13,297,173)</b>	<b>(5,875,910)</b>		<b>(320,731)</b>	<b>(12,976,442)</b>	<b>(13,297,173)</b>	<b>(201,650)</b>	<b>(9,254,916)</b>	<b>(9,456,566)</b>	<b>(104,340)</b>	<b>(3,721,526)</b>	<b>(3,825,866)</b>

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended November 30, 2018	
Average of Monthly Averages 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	69.100%	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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	451,886	66,833	362,279	22,774	451,886	0	0	0	0	0		
99		GD-WA / ID / AN	2,687,251	0	0	0	0	2,687,251	0	0	2,687,251	0		
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	848,544	0		
8		GD-AA	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		
9		CD-WA / ID / AN	1,675,090	712,828	339,789	249,179	1,301,796	204,405	97,436	71,453	373,294	0		
		<b>TOTAL ACCOUNT</b>	<b>15,599,352</b>	<b>779,661</b>	<b>702,068</b>	<b>7,240,974</b>	<b>8,722,703</b>	<b>2,891,656</b>	<b>97,436</b>	<b>2,113,321</b>	<b>5,102,413</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,282,818	1,099,302	2,548,851	4,634,665	8,282,818	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,719,271	0	0	0	0	6,719,271	0	0	6,719,271	0	0	
99		GD-OR / AS	3,697,644	0	0	0	0	0	0	0	3,697,644	0	3,697,644	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	104,842,724	0	0	73,531,445	73,531,445	0	0	21,544,131	21,544,131	0	9,767,148	9,767,148
9		CD-WA / ID / AN	25,339,176	5,617,977	5,813,529	8,260,835	19,692,341	1,610,971	1,667,046	2,368,818	5,646,835	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>148,881,633</b>	<b>6,717,279</b>	<b>8,362,380</b>	<b>86,426,945</b>	<b>101,506,604</b>	<b>8,330,242</b>	<b>1,667,046</b>	<b>23,912,949</b>	<b>33,910,237</b>	<b>3,697,644</b>	<b>9,767,148</b>	<b>13,464,792</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,004,212	792,559	0	2,211,653	3,004,212	0	0	0	0	0	0	
99		GD-WA / ID / AN	103,796	0	0	0	0	103,796	0	0	103,796	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	403,704	0	0	0	0	0	0	276,788	276,788	0	126,916	126,916
7		CD-AA	74,120,107	0	0	51,984,137	51,984,137	0	0	15,230,941	15,230,941	0	6,905,029	6,905,029
9		CD-WA / ID / AN	1,492,483	1,012,858	63,239	83,786	1,159,883	290,440	18,134	24,026	332,600	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>79,124,302</b>	<b>1,805,417</b>	<b>63,239</b>	<b>54,279,576</b>	<b>56,148,232</b>	<b>394,236</b>	<b>18,134</b>	<b>15,531,755</b>	<b>15,944,125</b>	<b>0</b>	<b>7,031,945</b>	<b>7,031,945</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	43,573,719	20,898,024	8,937,498	13,738,197	43,573,719	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,964,447	0	0	0	0	8,779,108	2,459,262	1,726,077	12,964,447	0	0	
99		GD-OR / AS	3,816,086	0	0	0	0	0	0	0	3,816,086	0	3,816,086	
8		GD-AA	9,451	0	0	0	0	0	0	6,480	6,480	0	2,971	2,971
7		CD-AA	5,337,314	0	0	3,743,325	3,743,325	0	0	1,096,765	1,096,765	0	497,224	497,224
9		CD-WA / ID / AN	6,209,963	1,958,836	762,286	2,104,950	4,826,072	561,702	218,588	603,601	1,383,891	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>71,910,980</b>	<b>22,856,860</b>	<b>9,699,784</b>	<b>19,586,472</b>	<b>52,143,116</b>	<b>9,340,810</b>	<b>2,677,850</b>	<b>3,432,923</b>	<b>15,451,583</b>	<b>3,816,086</b>	<b>500,195</b>	<b>4,316,281</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	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	0
99		GD-OR / AS	27,640	0	0	0	0	0	0	0	0	27,640	0	27,640
8		GD-AA	0	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	0
9		CD-WA / ID / AN	4,785,572	219,462	155,345	3,344,300	3,719,107	62,931	44,546	958,988	1,066,465	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,300,622</b>	<b>229,923</b>	<b>169,708</b>	<b>3,718,726</b>	<b>4,118,357</b>	<b>151,091</b>	<b>44,546</b>	<b>958,988</b>	<b>1,154,625</b>	<b>27,640</b>	<b>0</b>	<b>27,640</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,019,118	763,954	236,981	4,018,183	5,019,118	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,540,381	0	0	0	0	1,858,005	302,269	380,107	2,540,381	0	0	0
99		GD-OR / AS	876,997	0	0	0	0	0	0	0	0	876,997	0	876,997
8		GD-AA	4,426,554	0	0	0	0	0	0	3,034,934	3,034,934	0	1,391,620	1,391,620
7		CD-AA	13,257,929	0	0	9,298,448	9,298,448	0	0	2,724,372	2,724,372	0	1,235,109	1,235,109
9		CD-WA / ID / AN	1,174,660	12,420	755,227	145,240	912,887	3,562	216,563	41,648	261,773	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,295,639</b>	<b>776,374</b>	<b>992,208</b>	<b>13,461,871</b>	<b>15,230,453</b>	<b>1,861,567</b>	<b>518,832</b>	<b>6,181,061</b>	<b>8,561,460</b>	<b>876,997</b>	<b>2,626,729</b>	<b>3,503,726</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	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	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>	<b>0</b>
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,344,545	283,869	16,993	1,043,683	1,344,545	0	0	0	0	0	0	0
99		GD-WA / ID / AN	102,677	0	0	0	0	5,438	601	96,638	102,677	0	0	0
99		GD-OR / AS	40,917	0	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	50,710
7		CD-AA	1,153,502	0	0	809,009	809,009	0	0	237,033	237,033	0	107,460	107,460
9		CD-WA / ID / AN	5,571	163	52	4,114	4,329	47	15	1,180	1,242	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,808,514</b>	<b>284,032</b>	<b>17,045</b>	<b>1,856,806</b>	<b>2,157,883</b>	<b>5,485</b>	<b>616</b>	<b>445,443</b>	<b>451,544</b>	<b>40,917</b>	<b>158,170</b>	<b>199,087</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,180,361	14,314,857	9,490,628	8,374,876	32,180,361	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,040,073	0	0	0	0	2,384,295	835,189	820,589	4,040,073	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,297,872	251,861	308,540	448,240	1,008,641	72,222	88,475	128,534	289,231	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>38,090,619</b>	<b>14,566,718</b>	<b>9,799,168</b>	<b>9,193,765</b>	<b>33,559,651</b>	<b>2,456,517</b>	<b>923,664</b>	<b>1,057,720</b>	<b>4,437,901</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,906,409	12,155,669	7,009,293	45,741,447	64,906,409	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,177,682	0	0	0	0	689,950	487,732	0	1,177,682	0	0	0
99		GD-OR / AS	1,221,627	0	0	0	0	0	0	0	0	1,221,627	0	1,221,627
8		GD-AA	1,153,530	0	0	0	0	0	0	790,883	790,883	0	362,647	362,647
7		CD-AA	53,384,315	0	0	37,441,089	37,441,089	0	0	10,969,943	10,969,943	0	4,973,283	4,973,283
9		CD-WA / ID / AN	15,799,996	1,998,616	2,942,230	7,338,121	12,278,967	573,109	843,693	2,104,227	3,521,029	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>137,643,559</b>	<b>14,154,285</b>	<b>9,951,523</b>	<b>90,520,657</b>	<b>114,626,465</b>	<b>1,263,059</b>	<b>1,331,425</b>	<b>13,865,053</b>	<b>16,459,537</b>	<b>1,221,627</b>	<b>5,335,930</b>	<b>6,557,557</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	150,952	0	6,846	144,106	150,952	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	453,647	0	0	318,165	318,165	0	0	93,220	93,220	0	42,262	42,262
9		CD-WA / ID / AN	11,483	1,776	6,663	485	8,924	509	1,911	139	2,559	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>618,449</b>	<b>1,776</b>	<b>13,509</b>	<b>462,756</b>	<b>478,041</b>	<b>509</b>	<b>1,911</b>	<b>93,359</b>	<b>95,779</b>	<b>2,367</b>	<b>42,262</b>	<b>44,629</b>
		<b>TOTAL GENERAL PLANT</b>	<b>527,387,510</b>	<b>62,172,325</b>	<b>39,770,632</b>	<b>286,862,389</b>	<b>388,805,346</b>	<b>26,695,172</b>	<b>7,281,460</b>	<b>67,592,572</b>	<b>101,569,204</b>	<b>10,575,656</b>	<b>26,437,304</b>	<b>37,012,960</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 INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	10,698,623	319,716	0	10,378,907	10,698,623	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,204,085	0	0	6,455,285	6,455,285	0	0	1,891,347	1,891,347	0	857,453	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,325,088</b>	<b>319,716</b>	<b>0</b>	<b>16,985,004</b>	<b>17,304,720</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,934,593</b>	<b>3,736,792</b>	<b>426,123</b>	<b>857,453</b>	<b>1,283,576</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,438,099	3,096,672	0	10,341,427	13,438,099	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	653,537	0	0	0	0	0	0	448,078	448,078	0	205,459	
7		CD-AA	85,104,551	0	0	59,688,077	59,688,077	0	0	17,488,134	17,488,134	0	7,928,340	
9		CD-WA / ID / AN	141,630	0	55,251	54,817	110,068	0	15,843	15,719	31,562	0	0	
		<b>TOTAL ACCOUNT</b>	<b>99,337,817</b>	<b>3,096,672</b>	<b>55,251</b>	<b>70,084,321</b>	<b>73,236,244</b>	<b>0</b>	<b>15,843</b>	<b>17,951,931</b>	<b>17,967,774</b>	<b>0</b>	<b>8,133,799</b>	<b>8,133,799</b>
	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	2,880,135	0	0	2,019,983	2,019,983	0	0	591,839	591,839	0	268,313	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,880,135</b>	<b>0</b>	<b>0</b>	<b>2,019,983</b>	<b>2,019,983</b>	<b>0</b>	<b>0</b>	<b>591,839</b>	<b>591,839</b>	<b>0</b>	<b>268,313</b>	<b>268,313</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,203</b>	<b>0</b>	<b>0</b>	<b>70,717,964</b>	<b>70,717,964</b>	<b>0</b>	<b>0</b>	<b>20,719,804</b>	<b>20,719,804</b>	<b>0</b>	<b>9,393,435</b>	<b>9,393,435</b>

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months 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	30,229,823	0	0	21,201,687	21,201,687	0	0	6,211,926	6,211,926	0	2,816,210	2,816,210	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,229,823	0	0	21,201,687	21,201,687	0	0	6,211,926	6,211,926	0	2,816,210	2,816,210	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	1,352,212	0	0	948,374	948,374	0	0	277,866	277,866	0	125,972	125,972	0
9		CD-WA / ID / AN	3,083,252	2,396,149	0	0	2,396,149	687,103	0	0	687,103	0	0	0	0
		TOTAL ACCOUNT	4,435,464	2,396,149	0	948,374	3,344,523	687,103	0	277,866	964,969	0	125,972	125,972	0
		TOTAL	260,039,530	5,812,537	55,251	181,957,333	187,825,121	1,709,697	795,448	47,687,959	50,193,104	426,123	21,595,182	22,021,305	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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months 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	(87,104,815)	(61,090,962)	(17,899,168)	(8,114,685)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(746,686)	(580,287)	(166,399)	0
7	283750 CD-AA	(223,714)	(156,902)	(45,971)	(20,841)
	Total	<u>(88,075,215)</u>	<u>(61,828,151)</u>	<u>(18,111,538)</u>	<u>(8,135,526)</u>

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-12A</b>
For Twelve Months Ended November 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,364,657	3,364,657	0	0	0	0	3,364,657
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	884	884	0	0	0	0	884
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,022)	(2,022)	0	0	0	0	(2,022)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(3)	(3)	0	0	0	0	(3)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	51,817,013	25,748,766	0	77,565,779	45,054,770	22,290,389	6,762,243	3,458,377	0
<b>TOTAL</b>		<b>51,817,013</b>	<b>25,748,766</b>	<b>3,363,516</b>	<b>80,929,295</b>	<b>45,054,770</b>	<b>22,290,389</b>	<b>6,762,243</b>	<b>3,458,377</b>	<b>3,363,516</b>

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						