

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,848,520	24,260,233	12,588,287
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,848,520	24,260,233	12,588,287
G-APL	Gas Net Adjusted Rate Base	565,872,145	398,227,062	167,645,083
	RATE OF RETURN	6.512%	6.092%	7.509%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2015 thru 12-31-2017	100.000%	69.100%	30.900%
2	Input	Number of Customers Percent	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	12-01-2017 thru 11-30-2018	13,072,138 100.000%	9,267,556 70.895%	3,804,582 29.105%
	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		400.000%	285.415%	114.585%
		Percent		100.000%	71.354%	28.646%
6	Input	Actual Therms Purchased Percent	12-01-2017 thru 11-30-2018	272,646,794 100.000%	184,918,189 67.823%	87,728,605 32.177%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2018
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2018

Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2018
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	System	Washington	Idaho	
			279,247,994	190,413,141	88,834,853	
			100.000%	68.188%	31.812%	
11	Book Depreciation Percent	12-01-2017 thru 11-30-2018	23,493,498	16,162,892	7,330,606	
			100.000%	68.797%	31.203%	
12	Net Gas Plant (before ADFIT) Percent	11-01-2018 thru 11-30-2018	644,368,548	451,072,815	193,295,733	
			100.000%	70.002%	29.998%	
13	G-PLT Net Gas General Plant Percent	11-01-2018 thru 11-30-2018	85,862,060	68,115,060	17,747,000	
			100.000%	79.331%	20.669%	
14	Net Allocated Schedule M's Percent	12-01-2017 thru 11-30-2018	-32,116,768	-21,944,589	-10,172,179	
			100.000%	68.328%	31.672%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	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

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,321,747	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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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	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
	MAINTENANCE										
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
	TOTAL DISTRIBUTION OPERATING EXP		13,072,138	4,529,504	17,601,642	9,267,556	3,211,191	12,478,747	3,804,582	1,318,313	5,122,895
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
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		34,219,907	63,121	34,283,028	25,784,340	42,811	25,827,151	8,435,567	20,310	8,455,877
	TOTAL DISTRIBUTION EXPENSES		47,292,045	4,592,625	51,884,670	35,051,896	3,254,002	38,305,898	12,240,149	1,338,623	13,578,772

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For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	114,002	114,002	0	75,555	75,555	0	38,447	38,447
2	902000	Meter Reading Expenses	1,882,226	98,558	1,980,784	1,758,841	65,319	1,824,160	123,385	33,239	156,624
2	903XXX	Customer Records & Collection Expenses	1,455,177	4,879,231	6,334,408	1,049,510	3,233,710	4,283,220	405,667	1,645,521	2,051,188
2	904000	Uncollectible Accounts	0	1,475,027	1,475,027	0	977,574	977,574	0	497,453	497,453
2	905000	Misc Customer Accounts	0	188,516	188,516	0	124,939	124,939	0	63,577	63,577
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,337,403	6,755,334	10,092,737	2,808,351	4,477,097	7,285,448	529,052	2,278,237	2,807,289
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,602,108	154,644	8,756,752	7,207,098	102,490	7,309,588	1,395,010	52,154	1,447,164
2	909000	Advertising	139	957,350	957,489	52	634,484	634,536	87	322,866	322,953
2	910000	Misc Customer Service & Info Exp	0	196,922	196,922	0	130,510	130,510	0	66,412	66,412
TOTAL CUSTOMER SERVICE & INFO EXP			8,602,247	1,308,916	9,911,163	7,207,150	867,484	8,074,634	1,395,097	441,432	1,836,529
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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AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
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
TOTAL ADMIN & GEN OPERATING EXP			1,339,040	19,128,761	20,467,801	982,687	13,649,137	14,631,824	356,353	5,479,624	5,835,977
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
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(692,150)	10,641,097	9,948,947	(802,315)	7,592,848	6,790,533	110,165	3,048,249	3,158,414
TOTAL ADMIN & GENERAL EXPENSES			646,890	29,769,858	30,416,748	180,372	21,241,985	21,422,357	466,518	8,527,873	8,994,391
TOTAL EXPENSES BEFORE FIT			199,160,916	47,261,347	246,422,263	139,561,495	33,169,763	172,731,258	59,599,421	14,091,584	73,691,005
NET OPERATING INCOME (LOSS) BEFORE FIT					43,412,361		28,054,001			15,358,360	
G-FIT	FEDERAL INCOME TAX				6,902,147			3,960,263		2,941,884	
G-FIT	DEFERRED FEDERAL INCOME TAX				(318,242)			(151,663)		(166,579)	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			36,848,520			24,260,233			12,588,287

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.100%		30.900%		
G-ALL 2	Number of Customers		100.000%		66.275%		33.725%		
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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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
		TOTAL 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)

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-804-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
		TOTAL PURCHASED GAS COSTS	133,603,861	0	133,603,861	90,080,802	0	90,080,802	43,523,059	0	43,523,059

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:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	318,578	154,644	473,222	257,858	102,490	360,348	60,720	52,154	112,874
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	102,490	7,309,588	1,395,010	52,154	1,447,164

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended November 30, 2018 Ending Balance 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	565,872,145	398,227,062	167,645,083
	Interest Deduction for FIT Calculation	16,528,919	11,652,124	4,876,795
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended November 30, 2018				
Ending Balance 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	139,200,247	61,668,294
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	28,054,001	15,358,360
G-INT	Less: Interest Expense	16,528,919	11,652,124	4,876,795
G-SCM	Schedule M Adjustments	(2,015,021)	(2,451,903)	436,882
	Taxable Net Operating Income	24,868,421	13,949,974	10,918,447
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	5,222,369	2,929,495	2,292,874
	Federal Income Tax on 2017 Income at 35%	1,679,778	1,030,768	649,010
	Total Federal Income Tax	6,902,147	3,960,263	2,941,884
G-DTE	Deferred FIT	(318,242)	(151,663)	(166,579)
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	6,563,841	3,793,768	2,770,073
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
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	17,784,092	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	(267,392)	(267,392)	0	(114,586)	(114,586)
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	186,050	186,050	0	79,728	79,728
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	(3,372,570)	(3,372,570)	0	(1,445,250)	(1,445,250)
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	(489,772)	(489,772)	0	(342,850)	(342,850)	0	(146,922)	(146,922)
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	59,764	59,764	0	30,412	30,412
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	(3,549,759)	(3,549,759)	0	(1,521,180)	(1,521,180)
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)
TOTAL SCHEDULE M ADJUSTMENTS			32,870,665	(32,116,770)	(2,015,021)	19,492,687	(21,944,590)	(2,451,903)	10,609,062	(10,172,180)	436,882

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%	67.823%	32.177%
G-ALL	11	Book Depreciation	100.000%	68.797%	31.203%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.002%	29.998%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,793,754	1,955,684	838,070
99	410100	Deferred Federal Income Tax Exp	(3,126,067)	(2,120,198)	(1,005,869)
		SUBTOTAL	(332,313)	(164,514)	(167,799)
14	411100	Deferred Federal Income Tax Expense - Allocated	32,247	22,574	9,673
99	411100	Deferred Federal Income Tax Exp	(18,176)	(9,723)	(8,453)
		SUBTOTAL	14,071	12,851	1,220
		Total Deferred Federal Income Tax Expense	(318,242)	(151,663)	(166,579)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.002%	29.998%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	2,397,040	4,199,239	1,022,594	1,710,384	2,732,978	779,605	686,656	1,466,261
4	3031XX	Misc Intangible IT Plant (3031XX)	3,420,730	46,278,676	49,699,406	3,411,362	33,021,687	36,433,049	9,368	13,256,989	13,266,357
		TOTAL INTANGIBLE PLANT	5,222,929	48,675,716	53,898,645	4,433,956	34,732,071	39,166,027	788,973	13,943,645	14,732,618
		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	2,675,360	2,675,360	0	1,848,674	1,848,674	0	826,686	826,686
1	352XXX	Wells	0	19,376,149	19,376,149	0	13,388,919	13,388,919	0	5,987,230	5,987,230
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	12,798,875	12,798,875	0	8,844,023	8,844,023	0	3,954,852	3,954,852
1	355000	Measuring & Regulating Equipment	0	1,469,630	1,469,630	0	1,015,514	1,015,514	0	454,116	454,116
1	356000	Purification Equipment	0	403,712	403,712	0	278,965	278,965	0	124,747	124,747
1	357000	Other Equipment	0	2,745,693	2,745,693	0	1,897,274	1,897,274	0	848,419	848,419
		TOTAL UNDERGROUND STORAGE PLAN	0	41,793,391	41,793,391	0	28,897,552	28,897,552	0	12,895,839	12,895,839
		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	1,207,555	0	1,207,555	804,158	0	804,158	403,397	0	403,397
6	376000	Mains	361,693,595	2,518,937	364,212,532	238,987,809	1,708,419	240,696,228	122,705,786	810,518	123,516,304
6	378000	Measuring & Reg Station Equip-General	6,399,759	0	6,399,759	3,995,814	0	3,995,814	2,403,945	0	2,403,945
6	379000	Measuring & Reg Station Equip-City Gate	6,362,382	0	6,362,382	1,887,034	0	1,887,034	4,475,348	0	4,475,348
6	380000	Services	257,561,543	0	257,561,543	178,177,566	0	178,177,566	79,383,977	0	79,383,977
6	381XXX	Meters	81,424,810	0	81,424,810	57,193,379	0	57,193,379	24,231,431	0	24,231,431
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	3,646,218	0	3,646,218	2,716,998	0	2,716,998	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	718,805,760	2,518,937	721,324,697	484,139,806	1,708,419	485,848,225	234,665,954	810,518	235,476,472
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,060,420	2,190,096	5,250,516	2,962,984	1,562,721	4,525,705	97,436	627,375	724,811
4	390XXX	Structures & Improvements	22,633,817	24,857,215	47,491,032	20,939,732	17,736,617	38,676,349	1,694,085	7,120,598	8,814,683
4	391XXX	Office Furniture & Equipment	1,903,485	15,134,346	17,037,831	1,885,428	10,798,961	12,684,389	18,057	4,335,385	4,353,442
4	392XXX	Transportation Equipment	12,783,752	3,931,613	16,715,365	10,028,489	2,805,363	12,833,852	2,755,263	1,126,250	3,881,513
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	6,419,015	8,790,834	1,855,602	4,580,224	6,435,826	516,217	1,838,791	2,355,008

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended November 30, 2018
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	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	3,269,785	14,354,071	17,623,856	1,953,361	10,242,204	12,195,565	1,316,424	4,111,867	5,428,291
4	398000	Miscellaneous Equipment	1,911	96,285	98,196	0	68,703	68,703	1,911	27,582	29,493
		TOTAL GENERAL PLANT	49,652,335	69,493,357	119,145,692	42,271,000	49,586,289	91,857,289	7,381,335	19,907,068	27,288,403
		TOTAL PLANT IN SERVICE	773,681,024	162,481,401	936,162,425	530,844,762	114,924,331	645,769,093	242,836,262	47,557,070	290,393,332
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,365,945)	(16,365,945)	0	(11,308,868)	(11,308,868)	0	(5,057,077)	(5,057,077)
G-ADEP		Distribution Plant	(225,600,210)	(1,788,066)	(227,388,276)	(147,878,648)	(1,212,720)	(149,091,368)	(77,721,562)	(575,346)	(78,296,908)
G-ADEP		General Plant	(12,044,196)	(21,239,436)	(33,283,632)	(8,587,042)	(15,155,187)	(23,742,229)	(3,457,154)	(6,084,249)	(9,541,403)
		TOTAL ACCUMULATED DEPRECIATION	(237,644,406)	(39,393,447)	(277,037,853)	(156,465,690)	(27,676,775)	(184,142,465)	(81,178,716)	(11,716,672)	(92,895,388)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(314,166)	(654,995)	(969,161)	(214,081)	(467,365)	(681,446)	(100,085)	(187,630)	(287,715)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(6,298)	(13,643,089)	(13,649,387)	0	(9,734,889)	(9,734,889)	(6,298)	(3,908,200)	(3,914,498)
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	(320,464)	(14,298,084)	(14,618,548)	(214,081)	(10,202,254)	(10,416,335)	(106,383)	(4,095,830)	(4,202,213)
		TOTAL ACCUMULATED DEPR/AMORT	(237,964,870)	(53,691,531)	(291,656,401)	(156,679,771)	(37,879,029)	(194,558,800)	(81,285,099)	(15,812,502)	(97,097,601)
		NET GAS UTILITY PLANT before DFIT	535,716,154	108,789,870	644,506,024	374,164,991	77,045,302	451,210,293	161,551,163	31,744,568	193,295,731
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,163,026)	(110,163,026)	0	(77,116,321)	(77,116,321)	0	(33,046,705)	(33,046,705)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,914,533)	(18,914,533)	0	(13,493,978)	(13,493,978)	0	(5,420,555)	(5,420,555)
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	(391,319)	(391,319)	0	(273,931)	(273,931)	0	(117,388)	(117,388)
		TOTAL ACCUMULATED DFIT	0	(129,518,603)	(129,518,603)	0	(90,919,711)	(90,919,711)	0	(38,598,892)	(38,598,892)
		NET GAS UTILITY PLANT	535,716,154	(20,728,733)	514,987,421	374,164,991	(13,874,409)	360,290,582	161,551,163	(6,854,324)	154,696,839

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)	100.000%	70.002%	29.998%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	535,716,154	(20,728,733)	514,987,421	374,164,991	(13,874,409)	360,290,582	161,551,163	(6,854,324)	154,696,839
	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	9,635,866	9,635,866	0	6,658,383	6,658,383	0	2,977,483	2,977,483
4	252000 Customer Advances	(3,031)	0	(3,031)	0	0	0	(3,031)	0	(3,031)
99	235199 Customer Deposits	(557,338)	0	(557,338)	(557,338)	0	(557,338)	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	9,490,393	0	9,490,393	9,490,393	0	9,490,393	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,992,983)	0	(1,992,983)	(1,992,983)	0	(1,992,983)	0	0	0
C-WKC	Working Capital	28,580,753	0	28,580,753	20,377,860	0	20,377,860	8,202,893	0	8,202,893
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	35,517,794	15,366,930	50,884,724	27,317,932	10,618,548	37,936,480	8,199,862	4,748,382	12,948,244
	NET RATE BASE	571,233,948	(5,361,803)	565,872,145	401,482,923	(3,255,861)	398,227,062	169,751,025	(2,105,942)	167,645,083

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-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.100%	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
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	234,388	234,388												
Total Production/Transmission		1,152,788	1,152,788												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		30,019	30,019												
General Plant - 303000															
7,4	CD-AA	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										
Total General Plant - 303000		671,207	437,913	168,062	65,232		39,804	128,258	168,062	24,862	91,517	116,379	14,942	36,741	51,683
Miscellaneous IT Intangible Plant - 3031XX															
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										
Total Miscellaneous IT Intangible Plant - 3031XX		30,148,799	21,898,478	5,721,000	2,529,321		140,127	5,580,873	5,721,000	137,476	3,982,176	4,119,652	2,651	1,598,697	1,601,348
Gas Underground Storage															
1	GD-AN	171		171			171	171		118	118		53	53	
Total Gas Underground Storage		171		171			171	171		118	118		53	53	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	48,030	48,030												
	GD-OR	0			0										
Total General Plant- 390200, 396200		48,030	48,030	0	0		0	0		0	0		0	0	
Total Amortization Expense		32,051,014	23,567,228	5,889,233	2,594,553		179,931	5,709,302	5,889,233	162,338	4,073,811	4,236,149	17,593	1,635,491	1,653,084

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-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(305,036,609)	(305,036,609)											
	Hydro (ED-AN)	(135,234,680)	(135,234,680)											
	Other (ED-AN)	(127,532,194)	(127,532,194)											
Total Electric Production		(567,803,483)	(567,803,483)											
Electric Transmission														
	ED-AN	(218,133,392)	(218,133,392)											
Total Electric Transmission		(218,133,392)	(218,133,392)											
Electric Distribution														
	ED-AN	(176,836)	(176,836)											
	ED-ID	(216,561,653)	(216,561,653)											
	ED-WA	(346,975,438)	(346,975,438)											
Total Electric Distribution		(563,713,927)	(563,713,927)											
Gas Underground Storage														
1	GD-AN	(16,365,945)	(16,365,945)		(16,365,945)	(16,365,945)		(11,308,868)	(11,308,868)		(5,057,077)	(5,057,077)		
	GD-OR	(1,150,924)		(1,150,924)										
Total Gas Underground Storage		(17,516,869)	(16,365,945)	(1,150,924)	(16,365,945)	(16,365,945)		(11,308,868)	(11,308,868)		(5,057,077)	(5,057,077)		
Gas Distribution														
6	GD-AN	(1,788,066)	(1,788,066)		(1,788,066)	(1,788,066)		(1,212,720)	(1,212,720)		(575,346)	(575,346)		
	GD-ID	(77,721,562)	(77,721,562)		(77,721,562)	(77,721,562)				(77,721,562)		(77,721,562)		
	GD-WA	(147,878,648)	(147,878,648)		(147,878,648)	(147,878,648)	(147,878,648)		(147,878,648)					
	GD-OR	(111,531,097)		(111,531,097)										
Total Gas Distribution		(338,919,373)	(227,388,276)	(111,531,097)	(225,600,210)	(1,788,066)	(227,388,276)	(147,878,648)	(1,212,720)	(149,091,368)	(77,721,562)	(575,346)	(78,296,908)	
General Plant														
	ED-AN	(48,095,237)	(48,095,237)											
	ED-ID	(10,786,669)	(10,786,669)											
	ED-WA	(21,151,755)	(21,151,755)											
7,4	CD-AA	(66,012,425)	(46,297,814)	(13,564,893)	(6,149,718)	(13,564,893)	(13,564,893)		(9,679,094)	(9,679,094)		(3,885,799)	(3,885,799)	
9,4	CD-AN	(13,452,002)	(10,454,223)	(2,997,779)		(2,997,779)	(2,997,779)		(2,139,035)	(2,139,035)		(858,744)	(858,744)	
9	CD-ID	(6,236,597)	(4,846,771)	(1,389,826)		(1,389,826)	(1,389,826)				(1,389,826)		(1,389,826)	
9	CD-WA	(4,844,923)	(3,765,232)	(1,079,691)		(1,079,691)	(1,079,691)	(1,079,691)		(1,079,691)				
8,4	GD-AA	(2,338,329)		(1,603,205)	(735,124)	(1,603,205)	(1,603,205)		(1,143,951)	(1,143,951)		(459,254)	(459,254)	
4	GD-AN	(3,073,559)		(3,073,559)		(3,073,559)	(3,073,559)		(2,193,107)	(2,193,107)		(880,452)	(880,452)	
	GD-ID	(2,067,328)		(2,067,328)		(2,067,328)	(2,067,328)				(2,067,328)		(2,067,328)	
	GD-WA	(7,507,351)		(7,507,351)		(7,507,351)	(7,507,351)	(7,507,351)		(7,507,351)				
	GD-OR	(4,704,328)		(4,704,328)										
Total General Plant		(190,270,503)	(145,397,701)	(33,283,632)	(11,589,170)	(12,044,196)	(21,239,436)	(33,283,632)	(8,587,042)	(15,155,187)	(23,742,229)	(3,457,154)	(6,084,249)	(9,541,403)
Total Accumulated Depreciation		(1,896,357,547)	(1,495,048,503)	(277,037,853)	(124,271,191)	(237,644,406)	(39,393,447)	(277,037,853)	(156,465,690)	(27,676,775)	(184,142,465)	(81,178,716)	(11,716,672)	(92,895,388)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.100%	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 ACCUMULATED AMORTIZATION
 For Twelve Months Ended November 30, 2018
 Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(11,901,621)	(11,901,621)											
Misc Intangible Plt (303000)	ED-AN	(1,829,177)	(1,829,177)											
Total Production/Transmission		(13,730,798)	(13,730,798)											
Distribution														
Franchises (302000)	ED-WA	(215,682)	(215,682)											
Misc Intangible Plt (303000)	ED-WA	(42,184)	(42,184)											
Total Distribution		(257,866)	(257,866)											
General Plant - 303000														
7,4	CD-AA	(3,072,868)	(2,155,157)	(631,443)	(286,268)		(631,443)	(631,443)		(450,560)	(450,560)		(180,883)	(180,883)
9,4	CD-AN	(105,686)	(82,134)	(23,552)			(23,552)	(23,552)		(16,805)	(16,805)		(6,747)	(6,747)
	GD-ID	(100,085)		(100,085)			(100,085)	(100,085)				(100,085)		(100,085)
	GD-WA	(214,081)		(214,081)			(214,081)	(214,081)	(214,081)		(214,081)			
	GD-OR	(96,082)			(96,082)									
Total General Plant - 303000		(3,588,802)	(2,237,291)	(969,161)	(382,350)	(314,166)	(654,995)	(969,161)	(214,081)	(467,365)	(681,446)	(100,085)	(187,630)	(287,715)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(64,702,520)	(45,379,112)	(13,295,722)	(6,027,686)		(13,295,722)	(13,295,722)		(9,487,029)	(9,487,029)		(3,808,693)	(3,808,693)
9,4	CD-AN	(16,020)	(12,450)	(3,570)			(3,570)	(3,570)		(2,547)	(2,547)		(1,023)	(1,023)
9	CD-ID	(28,260)	(21,962)	(6,298)			(6,298)	(6,298)				(6,298)		(6,298)
9	CD-WA	(616,899)	(479,423)	(137,476)			(137,476)	(137,476)	(137,476)			0		0
	ED-AN	(3,827,694)	(3,827,694)											
	ED-ID	0	0											
	ED-WA	(2,053,792)	(2,053,792)											
8,4	GD-AA	(501,439)		(343,797)	(157,642)		(343,797)	(343,797)		(245,313)	(245,313)		(98,484)	(98,484)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(71,746,624)	(51,774,433)	(13,786,863)	(6,185,328)	(143,774)	(13,643,089)	(13,786,863)		(9,734,889)	(9,734,889)	(6,298)	(3,908,200)	(3,914,498)
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	(140,954)	(140,954)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(140,954)	(140,954)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(89,465,044)	(68,141,342)	(14,756,024)	(6,567,678)	(457,940)	(14,298,084)	(14,756,024)	(214,081)	(10,202,254)	(10,416,335)	(106,383)	(4,095,830)	(4,202,213)

Allocation Ratios:

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

AVISTA UTILITIES

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 System Contract Demand	69.100%	30.900%
8 Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4 Jurisdictional 4-Factor Ratio	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-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,670	113,617	362,279	22,774	498,670	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	
9		CD-WA / ID / AN	2,019,601	712,828	339,789	516,916	1,569,533	204,405	97,436	148,227	450,068	0	0	
		TOTAL ACCOUNT	16,061,974	826,445	702,068	7,508,711	9,037,224	2,962,983	97,436	2,190,095	5,250,514	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,241,018	1,106,086	2,481,812	4,653,120	8,241,018	0	0	0	0	0	0	
99		GD-WA / ID / AN	19,323,220	0	0	0	0	19,323,220	0	0	19,323,220	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	109,433,188	0	0	76,750,966	76,750,966	0	0	22,487,426	22,487,426	0	10,194,796	
9		CD-WA / ID / AN	25,489,728	5,637,300	5,907,822	8,264,220	19,809,342	1,616,512	1,694,085	2,369,789	5,680,386	0	0	
		TOTAL ACCOUNT	166,233,572	6,743,386	8,389,634	89,668,306	104,801,326	20,939,732	1,694,085	24,857,215	47,491,032	3,746,418	10,194,796	13,941,214
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,709,365	603,305	0	2,106,060	2,709,365	0	0	0	0	0	0	
99		GD-WA / ID / AN	826,967	0	0	0	0	826,967	0	0	826,967	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	72,291,011	0	0	50,701,300	50,701,300	0	0	14,855,080	14,855,080	0	6,734,631	
9		CD-WA / ID / AN	4,987,475	3,691,195	62,971	121,850	3,876,016	1,058,461	18,057	34,941	1,111,459	0	0	
		TOTAL ACCOUNT	81,171,176	4,294,500	62,971	52,929,210	57,286,681	1,885,428	18,057	15,134,347	17,037,832	0	6,846,663	6,846,663
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	45,920,103	22,111,902	9,232,647	14,575,554	45,920,103	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,757,549	0	0	0	0	9,463,230	2,539,075	1,755,244	13,757,549	0	0	
99		GD-OR / AS	3,852,004	0	0	0	0	0	0	0	0	3,852,004	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	6,385,045	1,971,238	753,918	2,236,982	4,962,138	565,258	216,188	641,461	1,422,907	0	0	
		TOTAL ACCOUNT	77,274,507	24,083,140	9,986,565	21,941,407	56,011,112	10,028,488	2,755,263	3,931,614	16,715,365	3,852,004	696,026	4,548,030

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	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	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,373,279	768,586	233,715	4,370,978	5,373,279	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	4,738,659	0	0	0	0	0	0	3,248,919	3,248,919	0	1,489,740	
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	28,057,440	780,684	988,926	13,890,889	15,660,499	1,855,602	516,217	6,419,015	8,790,834	870,875	2,735,232	3,606,107
	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	1,447,353	336,217	15,617	1,095,519	1,447,353	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	3,041,444	336,217	15,617	1,986,186	2,338,020	28,760	0	464,959	493,719	40,917	168,788	209,705

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,450,015	14,314,857	9,501,623	8,633,535	32,450,015	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	0
		TOTAL ACCOUNT	38,400,495	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	65,630,446	12,507,759	7,105,214	46,017,473	65,630,446	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,353,759	0	0	0	0	881,194	472,565	0	1,353,759	0	0	0
99		GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	1,210,604
8		GD-AA	1,149,255	0	0	0	0	0	0	787,952	787,952	0	361,303	361,303
7		CD-AA	54,778,334	0	0	38,418,784	38,418,784	0	0	11,256,400	11,256,400	0	5,103,150	5,103,150
9		CD-WA / ID / AN	18,962,280	3,738,990	2,942,809	8,054,737	14,736,536	1,072,166	843,859	2,309,719	4,225,744	0	0	0
		TOTAL ACCOUNT	143,084,678	16,246,749	10,048,023	92,490,994	118,785,766	1,953,360	1,316,424	14,354,071	17,623,855	1,210,604	5,464,453	6,675,057
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	43,651
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
		TOTAL ACCOUNT	631,522	0	13,509	473,799	487,308	0	1,911	96,285	98,196	2,367	43,651	46,018
		TOTAL GENERAL PLANT	559,516,998	68,139,271	40,191,499	294,275,798	402,606,568	42,270,997	7,381,336	69,493,358	119,145,691	10,640,205	27,124,534	37,764,739

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,821,527	319,716	0	10,501,811	10,821,527	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	11,454,544	0	0	8,033,645	8,033,645	0	0	2,353,794	2,353,794	0	1,067,105	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	24,698,451	319,716	0	18,686,268	19,005,984	1,022,594	779,605	2,397,040	4,199,239	426,123	1,067,105	1,493,228
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,094,679	2,309,036	0	11,785,643	14,094,679	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	685,361	0	0	0	0	0	0	469,897	469,897	0	215,464	
7		CD-AA	87,087,068	0	0	61,078,515	61,078,515	0	0	17,895,522	17,895,522	0	8,113,031	
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	101,950,191	2,309,036	32,668	72,896,058	75,237,762	0	9,368	18,374,566	18,383,934	0	8,328,495	8,328,495
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	231,125
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		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	2,151,373	0	0	1,508,865	1,508,865	0	0	442,086	442,086	0	200,422	200,422	0
9		CD-WA / ID / AN	15,307,883	11,896,521	0	0	11,896,521	3,411,362	0	0	3,411,362	0	0	0	0
		TOTAL ACCOUNT	17,459,256	11,896,521	0	1,508,865	13,405,386	3,411,362	0	442,086	3,853,448	0	200,422	200,422	0
		TOTAL	277,749,559	14,525,273	32,668	186,820,770	201,378,711	4,433,956	788,973	48,675,717	53,898,646	426,123	22,046,079	22,472,202	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-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(91,218,818)	(63,976,318)	(18,744,555)	(8,497,945)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(762,747)	(592,769)	(169,978)	0
7	283750 CD-AA	(241,986)	(169,717)	(49,726)	(22,543)
	Total	(92,223,551)	(64,738,804)	(18,964,259)	(8,520,488)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended November 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,575,574	3,575,574	0	0	0	0	3,575,574
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(40)	(40)	0	0	0	0	(40)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(18)	(18)	0	0	0	0	(18)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	91,514,674	41,770,475	0	133,285,149	71,136,814	33,567,582	20,377,860	8,202,893	0
TOTAL		91,514,674	41,770,475	3,575,516	136,860,665	71,136,814	33,567,582	20,377,860	8,202,893	3,575,516

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						