

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended October 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	1,723,735	1,123,918	599,817
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	1,723,735	1,123,918	599,817
G-APL	Gas Net Adjusted Rate Base	529,302,968	373,162,698	156,140,270
	RATE OF RETURN	0.326%	0.301%	0.384%

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			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES			
For Month Ended October 31, 2018			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers Percent	10-01-2018 thru 10-31-2018	252,390 100.000%	167,801 66.485%	84,589 33.515%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2018 thru 10-31-2018	1,330,081 100.000%	928,509 69.808%	401,572 30.192%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accounts 798 - 894		5,930,382	4,118,312	1,812,070
		Direct O & M Accounts 901 - 935		11,374,484	9,551,568	1,822,916
		Total		17,304,866	13,669,880	3,634,986
		Percentage		100.000%	78.994%	21.006%
		Direct Labor				
		Amount: Accounts 798 - 894		8,201,570	5,627,722	2,573,848
		Amount: Accounts 901 - 935		3,098,919	2,575,893	523,026
		Total		11,300,489	8,203,615	3,096,874
		Percentage		100.000%	72.595%	27.405%
		Total Number of Customers		245,616	162,739	82,877
		Percentage		100.000%	66.257%	33.743%
		Total Direct Plant		468,527,956	316,575,420	151,952,536
		Percentage		100.000%	67.568%	32.432%
4		Total Four Factor Allocators Percent		400.000%	285.415%	114.585%
				100.000%	71.354%	28.646%
6	Input	Actual Therms Purchased Percent	10-01-2018 thru 10-31-2018	20,114,333 100.000%	13,257,357 65.910%	6,856,976 34.090%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2018

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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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GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2018

Average of Monthly Averages Basis

Report ID:

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AVISTA UTILITIES

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

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GAS ALLOCATION PERCENTAGES

For Month Ended October 31, 2018

Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			100.000%	68.188%	31.812%	
11	Book Depreciation Percent	10-01-2018 thru 10-31-2018	2,065,843	1,445,657	620,186	
			100.000%	69.979%	30.021%	
12	Net Gas Plant (before ADFIT) - AMA Percent	09-01-2018 thru 10-31-2018	630,965,402	442,743,776	188,221,626	
			100.000%	70.169%	29.831%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2018 thru 10-31-2018	84,733,724	67,006,885	17,726,839	
			100.000%	79.079%	20.921%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2018 thru 10-31-2018	-1,716,115	-1,189,725	-526,390	
			100.000%	69.327%	30.673%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 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	7,074,338	0	7,074,338	4,834,484	0	4,834,484	2,239,854	0	2,239,854
99	4812XX	Commercial - Firm & Interruptible	2,968,187	0	2,968,187	2,081,925	0	2,081,925	886,262	0	886,262
99	4813XX	Industrial-Firm	195,422	0	195,422	98,090	0	98,090	97,332	0	97,332
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	11,519	0	11,519	10,261	0	10,261	1,258	0	1,258
99	499XXX	Unbilled Revenue	4,650,823	0	4,650,823	3,187,536	0	3,187,536	1,463,287	0	1,463,287
TOTAL SALES TO ULTIMATE CUSTOMERS			14,900,289	0	14,900,289	10,212,296	0	10,212,296	4,687,993	0	4,687,993
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	9,632,501	0	9,632,501	6,348,781	0	6,348,781	3,283,720	0	3,283,720
4	488000	Miscellaneous Service Revenues	1,985	0	1,985	977	0	977	1,008	0	1,008
99	4893XX	Transportation Revenues	399,365	0	399,365	357,936	0	357,936	41,429	0	41,429
99	493000	Rent from Gas Property	223	0	223	223	0	223	0	0	0
4	495XXX	Other Gas Revenues	(856,834)	62,398	(794,436)	(563,052)	44,523	(518,529)	(293,782)	17,875	(275,907)
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			9,177,240	62,398	9,239,638	6,144,865	44,523	6,189,388	3,032,375	17,875	3,050,250
TOTAL GAS REVENUES			24,077,529	62,398	24,139,927	16,357,161	44,523	16,401,684	7,720,368	17,875	7,738,243
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	13,310,279	0	13,310,279	8,794,577	0	8,794,577	4,515,702	0	4,515,702
99	808XXX	Net Natural Gas Storage Transactions	302,043	0	302,043	199,076	0	199,076	102,967	0	102,967
99	811000	Gas Used for Products Extraction	(100,643)	0	(100,643)	(66,334)	0	(66,334)	(34,309)	0	(34,309)
10	813000	Other Gas Expenses	0	125,310	125,310	0	85,446	85,446	0	39,864	39,864
99	813010	Gas Technology Institute (GTI) Expenses	8,106	0	8,106	5,502	0	5,502	2,604	0	2,604
TOTAL PRODUCTION EXPENSES			13,519,785	125,310	13,645,095	8,932,821	85,446	9,018,267	4,586,964	39,864	4,626,828
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	1,472	1,472	0	1,017	1,017	0	455	455
1	824000	Other Expenses	0	78,887	78,887	0	54,479	54,479	0	24,408	24,408
1	837000	Other Equipment	0	112,911	112,911	0	77,976	77,976	0	34,935	34,935
TOTAL UNDERGROUND STORAGE OPER EXP			0	193,270	193,270	0	133,472	133,472	0	59,798	59,798
G-DEPX		Depreciation Expense-Underground Storage	0	78,610	78,610	0	54,288	54,288	0	24,322	24,322
G-AMTX		Amortization Expense-Underground Storage	0	0	0	0	0	0	0	0	0
G-OTX		Taxes Other Than FIT	0	26,975	26,975	0	18,629	18,629	0	8,346	8,346

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 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	105,585	105,585	0	72,917	72,917	0	32,668	32,668
	TOTAL UNDERGROUND STORAGE EXPENSES	0	298,855	298,855	0	206,389	206,389	0	92,466	92,466

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For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

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	29,481	148,373	177,854	23,375	103,576	126,951	6,106	44,797	50,903
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	441,548	126,119	567,667	306,176	88,041	394,217	135,372	38,078	173,450
3	875000 Measuring & Reg Sta Exp-General	11,211	0	11,211	8,061	0	8,061	3,150	0	3,150
3	876000 Measuring & Reg Sta Exp-Industrial	571	0	571	9	0	9	562	0	562
3	877000 Measuring & Reg Sta Exp-City Gate	12,163	(863)	11,300	13,860	(602)	13,258	(1,697)	(261)	(1,958)
3	878000 Meter & House Regulator Expenses	57,159	0	57,159	59,934	0	59,934	(2,775)	0	(2,775)
3	879000 Customer Installation Expenses	235,554	7,596	243,150	175,635	5,303	180,938	59,919	2,293	62,212
3	880000 Other Expenses	125,279	66,330	191,609	79,288	46,304	125,592	45,991	20,026	66,017
3	881000 Rents	0	3,102	3,102	0	2,165	2,165	0	937	937
	MAINTENANCE									
3	885000 Supervision & Engineering	11,242	0	11,242	(127)	0	(127)	11,369	0	11,369
3	887000 Mains	43,788	146	43,934	31,195	102	31,297	12,593	44	12,637
3	889000 Measuring & Reg Sta Exp-General	47,083	0	47,083	28,528	0	28,528	18,555	0	18,555
3	890000 Measuring & Reg Sta Exp-Industrial	(902)	517	(385)	(1,207)	361	(846)	305	156	461
3	891000 Measuring & Reg Sta Exp-City Gate	17,879	0	17,879	4,139	0	4,139	13,740	0	13,740
3	892000 Services	150,569	0	150,569	132,475	0	132,475	18,094	0	18,094
3	893000 Meters & House Regulators	128,478	44,993	173,471	48,771	31,409	80,180	79,707	13,584	93,291
3	894000 Other Equipment	18,978	16,328	35,306	18,397	11,398	29,795	581	4,930	5,511
	TOTAL DISTRIBUTION OPERATING EXP	1,330,081	412,641	1,742,722	928,509	288,057	1,216,566	401,572	124,584	526,156
G-DEPX	Depreciation Expense-Distribution	1,472,032	5,017	1,477,049	1,003,255	3,307	1,006,562	468,777	1,710	470,487
G-OTX	Taxes Other Than FIT	1,035,807	0	1,035,807	817,985	0	817,985	217,822	0	217,822
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,507,839	5,017	2,512,856	1,821,240	3,307	1,824,547	686,599	1,710	688,309
	TOTAL DISTRIBUTION EXPENSES	3,837,920	417,658	4,255,578	2,749,749	291,364	3,041,113	1,088,171	126,294	1,214,465

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For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	11,573	11,573	0	7,694	7,694	0	3,879	3,879
2	902000	Meter Reading Expenses	164,909	3,351	168,260	153,970	2,228	156,198	10,939	1,123	12,062
2	903XXX	Customer Records & Collection Expenses	119,198	445,819	565,017	80,295	296,403	376,698	38,903	149,416	188,319
2	904000	Uncollectible Accounts	0	50,498	50,498	0	33,574	33,574	0	16,924	16,924
2	905000	Misc Customer Accounts	0	41,934	41,934	0	27,880	27,880	0	14,054	14,054
TOTAL CUSTOMER ACCOUNTS EXPENSES			284,107	553,175	837,282	234,265	367,779	602,044	49,842	185,396	235,238
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	705,468	15,178	720,646	589,422	10,091	599,513	116,046	5,087	121,133
2	909000	Advertising	153	85,808	85,961	153	57,049	57,202	0	28,759	28,759
2	910000	Misc Customer Service & Info Exp	0	19,428	19,428	0	12,917	12,917	0	6,511	6,511
TOTAL CUSTOMER SERVICE & INFO EXP			705,621	120,414	826,035	589,575	80,057	669,632	116,046	40,357	156,403
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	13,228	684,113	697,341	8,536	488,142	496,678	4,692	195,971	200,663
4	921000	Office Supplies & Expenses	(1)	125,889	125,888	(1)	89,827	89,826	0	36,062	36,062
4	922000	Admin. Expenses Transferred - Credit	0	(1,343)	(1,343)	0	(958)	(958)	0	(385)	(385)
4	923000	Outside Services Employed	9,639	242,560	252,199	9,639	173,076	182,715	0	69,484	69,484
4	924000	Property Insurance Premium	0	24,934	24,934	0	17,791	17,791	0	7,143	7,143
4	925XXX	Injuries and Damages	(2)	76,480	76,478	(1)	54,572	54,571	(1)	21,908	21,907
4	926XXX	Employee Pensions and Benefits	449	37,445	37,894	449	26,719	27,168	0	10,726	10,726
4	928000	Regulatory Commission Expenses	53,592	45,678	99,270	35,523	32,593	68,116	18,069	13,085	31,154
4	930000	Miscellaneous General Expenses	880	90,378	91,258	113	64,488	64,601	767	25,890	26,657
4	931000	Rents	620	12,401	13,021	620	8,849	9,469	0	3,552	3,552
4	935000	Maintenance of General Plant	24,683	300,234	324,917	14,992	214,229	229,221	9,691	86,005	95,696
TOTAL ADMIN & GEN OPERATING EXP			103,088	1,638,769	1,741,857	69,870	1,169,328	1,239,198	33,218	469,441	502,659
G-DEPX	Depreciation Expense-General Plant		103,154	407,030	510,184	94,375	290,433	384,808	8,779	116,597	125,376
G-AMTX	Amortization Expense - General Plant - 303000		3,317	11,240	14,557	2,072	8,020	10,092	1,245	3,220	4,465
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		54,649	472,773	527,422	54,503	337,342	391,845	146	135,431	135,577
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	(178,510)	0	(178,510)	(178,510)	0	(178,510)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(112,831)	0	(112,831)	(112,831)	0	(112,831)	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			(67,522)	891,043	823,521	(91,703)	635,795	544,092	24,181	255,248	279,429
TOTAL ADMIN & GENERAL EXPENSES			35,566	2,529,812	2,565,378	(21,833)	1,805,123	1,783,290	57,399	724,689	782,088
TOTAL EXPENSES BEFORE FIT			18,382,999	4,045,224	22,428,223	12,484,577	2,836,158	15,320,735	5,898,422	1,209,066	7,107,488
NET OPERATING INCOME (LOSS) BEFORE FIT					1,711,704			1,080,949			630,755
G-FIT	FEDERAL INCOME TAX				1,132,912			700,638			432,274
G-FIT	DEFERRED FEDERAL INCOME TAX				(1,143,271)			(742,371)			(400,900)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,672)			(1,236)			(436)
	GAS NET OPERATING INCOME (LOSS)			1,723,735			1,123,918			599,817

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%			30.940%		
G-ALL 2	Number of Customers		100.000%		66.485%			33.515%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.808%			30.192%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		71.354%			28.646%		
G-ALL 10	Actual Annual Throughput		100.000%		68.188%			31.812%		
G-ALL 99	Not Allocated		0.000%		0.000%			0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,423	62,398	66,821	4,423	44,523	48,946	0	17,875	17,875
4	495028	Deferred Exchange Reservation	375,001	0	375,001	247,163	0	247,163	127,838	0	127,838
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	(673,579)	0	(673,579)	(379,139)	0	(379,139)	(294,440)	0	(294,440)
4	495329	Amortization Res Decoupling Deferral	(558,905)	0	(558,905)	(446,985)	0	(446,985)	(111,920)	0	(111,920)
4	495338	Non-Res Decoupling Deferred Rev	179,086	0	179,086	163,120	0	163,120	15,966	0	15,966
4	495339	Amortization Non-Res Decoupling	(182,860)	0	(182,860)	(151,634)	0	(151,634)	(31,226)	0	(31,226)
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	(856,834)	62,398	(794,436)	(563,052)	44,523	(518,529)	(293,782)	17,875	(275,907)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended October 31, 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	5,859,367	0	5,859,367	3,861,266	0	3,861,266	1,998,101	0	1,998,101
1	804001	Pipeline Demand Costs	2,109,499	0	2,109,499	1,456,820	0	1,456,820	652,679	0	652,679
1	804002	Transport Variable Charges	19,770	0	19,770	13,653	0	13,653	6,117	0	6,117
6	804010	Gas Costs - Fixed Hedge	72,159	0	72,159	47,560	0	47,560	24,599	0	24,599
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	27,897	0	27,897	18,387	0	18,387	9,510	0	9,510
6	804018	Merchandise Processing Fee	7,477	0	7,477	4,928	0	4,928	2,549	0	2,549
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	360,962	0	360,962	237,910	0	237,910	123,052	0	123,052
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	763,851	0	763,851	503,454	0	503,454	260,397	0	260,397
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,622,071)	0	(1,622,071)	(1,055,285)	0	(1,055,285)	(566,786)	0	(566,786)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	5,711,368	0	5,711,368	3,705,884	0	3,705,884	2,005,484	0	2,005,484
		TOTAL PURCHASED GAS COSTS	13,310,279	0	13,310,279	8,794,577	0	8,794,577	4,515,702	0	4,515,702

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	65.910%	34.090%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended October 31, 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	31,537	15,178	46,715	23,014	10,091	33,105	8,523	5,087	13,610
99	908600	Public Purpose Tariff Rider Expense Offset	439,197	0	439,197	367,363	0	367,363	71,834	0	71,834
99	908610	Limited Income Tax Refund Program	5,173	0	5,173	5,173	0	5,173	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	229,561	0	229,561	193,872	0	193,872	35,689	0	35,689
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			705,468	15,178	720,646	589,422	10,091	599,513	116,046	5,087	121,133

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.485%	33.515%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended October 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.63%	52.63%
2	Cost of Debt		5.572%	5.539%
	Total Cost of Debt		2.933%	2.915%
	Total Weighted Cost		2.933%	2.915%
G-APL	Net Rate Base	529,302,968	373,162,698	156,140,270
	Interest Deduction for FIT Calculation	15,496,351	10,944,862	4,551,489
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended October 31, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	24,139,927	16,401,684	7,738,243
G-OPS	Operating & Maintenance Expense	18,986,261	12,879,179	6,107,082
G-OPS	Book Deprec/Amort and Reg Amortizations	2,379,180	1,604,942	774,238
G-OTX	Taxes Other than FIT	1,062,782	836,614	226,168
	Net Operating Income Before FIT	1,711,704	1,080,949	630,755
G-INT	Less: Interest Expense	1,291,363	912,072	379,291
G-SCM	Schedule M Adjustments	4,974,478	3,167,493	1,806,985
	Taxable Net Operating Income	5,394,819	3,336,370	2,058,449
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,132,912	700,638	432,274
	Federal Income Tax on 2017 Income at 35%	0	0	0
	Total Federal Income Tax	1,132,912	700,638	432,274
G-DTE	Deferred FIT	(1,143,271)	(742,371)	(400,900)
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	(12,031)	(42,969)	30,938
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended October 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,633,153	974,669	2,607,822	1,154,205	693,389	1,847,594	478,948	281,280	760,228
12	997001	Contributions In Aid of Construction	0	67,864	67,864	0	47,619	47,619	0	20,245	20,245
2	997002	Injuries and Damages	0	(1,612)	(1,612)	0	(1,072)	(1,072)	0	(540)	(540)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	7,845	7,845	0	5,598	5,598	0	2,247	2,247
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	4,089,298	0	4,089,298	2,650,599	0	2,650,599	1,438,699	0	1,438,699
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	17,188	17,188	0	12,061	12,061	0	5,127	5,127
4	997020	FAS87 Current Pension Accrual	0	219,205	219,205	0	156,412	156,412	0	62,793	62,793
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	1,236,259	0	1,236,259	814,638	0	814,638	421,621	0	421,621
12	997032	Interest Rate Swaps	0	47,878	47,878	0	33,596	33,596	0	14,282	14,282
4	997033	DSM Tariff Rider	(102,866)	(5,006)	(107,872)	(47,276)	(3,572)	(50,848)	(55,590)	(1,434)	(57,024)
12	997048	AFUDC	0	(58,462)	(58,462)	0	(41,022)	(41,022)	0	(17,440)	(17,440)
11	997049	Tax Depreciation	0	(2,938,252)	(2,938,252)	0	(2,056,159)	(2,056,159)	0	(882,093)	(882,093)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	258,975	258,975	0	116,025	116,025
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	149,839	0	149,839	114,150	0	114,150	35,689	0	35,689
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	70,498	70,498	0	49,334	49,334	0	21,164	21,164
4	997081	Deferred Compensation	0	(26,153)	(26,153)	0	(18,661)	(18,661)	0	(7,492)	(7,492)
4	997082	Meal Disallowances	0	13,472	13,472	0	9,613	9,613	0	3,859	3,859
4	997083	Paid Time Off	0	56,515	56,515	0	40,326	40,326	0	16,189	16,189
2	997084	Customer Uncollectibles	0	(13,092)	(13,092)	0	(8,704)	(8,704)	0	(4,388)	(4,388)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(523,672)	(523,672)	0	(367,455)	(367,455)	0	(156,217)	(156,217)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(164,488)	0	(164,488)	(164,488)	0	(164,488)	0	0	0
99	997107	MDM System	(65,825)	0	(65,825)	(65,825)	0	(65,825)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	4,605	0	4,605	3,986	0	3,986	619	0	619
99	997109	Tax Reform Amortization	(103,393)	0	(103,393)	(102,774)	0	(102,774)	(619)	0	(619)
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			7,005,683	(1,716,115)	4,974,478	4,357,215	(1,189,722)	3,167,493	2,333,378	(526,393)	1,806,985

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.485%	33.515%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	65.910%	34.090%
G-ALL	11	Book Depreciation	100.000%	69.979%	30.021%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.169%	29.831%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended October 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(35,159)	(24,671)	(10,488)
99	410100	Deferred Federal Income Tax Exp	(1,073,356)	(691,420)	(381,936)
		SUBTOTAL	(1,108,515)	(716,091)	(392,424)
14	411100	Deferred Federal Income Tax Expense - Allocated	(3,289)	(2,308)	(981)
99	411100	Deferred Federal Income Tax Exp	(31,467)	(23,972)	(7,495)
		SUBTOTAL	(34,756)	(26,280)	(8,476)
		Total Deferred Federal Income Tax Expense	(1,143,271)	(742,371)	(400,900)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.169%	29.831%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	26,975	26,975	0	18,629	18,629	0	8,346	8,346
		TOTAL UNDERGROUND STORAGE TAX	0	26,975	26,975	0	18,629	18,629	0	8,346	8,346
		DISTRIBUTION									
99	408110	State Excise Tax	276,831	0	276,831	276,831	0	276,831	0	0	0
99	408120	Municipal Occupation & License Tax	301,491	0	301,491	251,276	0	251,276	50,215	0	50,215
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	451,690	0	451,690	289,878	0	289,878	161,812	0	161,812
99	409100	State Income Tax	5,795	0	5,795	0	0	0	5,795	0	5,795
		TOTAL DISTRIBUTION TAX	1,035,807	0	1,035,807	817,985	0	817,985	217,822	0	217,822
		TOTAL TAXES OTHER THAN FIT	1,035,807	26,975	1,062,782	817,985	18,629	836,614	217,822	8,346	226,168

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended October 31, 2018
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	2,033,891	3,836,090	1,022,594	1,451,263	2,473,857	779,605	582,628	1,362,233
4	3031XX	Misc Intangible IT Plant (3031XX)	3,279,143	45,744,947	49,024,090	3,269,775	32,640,850	35,910,625	9,368	13,104,097	13,113,465
		TOTAL INTANGIBLE PLANT	5,081,342	47,778,838	52,860,180	4,292,369	34,092,113	38,384,482	788,973	13,686,725	14,475,698
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	902,262	902,262	0	377,233	377,233
1	351XXX	Structures & Improvements	0	2,640,007	2,640,007	0	1,823,189	1,823,189	0	816,818	816,818
1	352XXX	Wells	0	19,340,795	19,340,795	0	13,356,753	13,356,753	0	5,984,042	5,984,042
1	353000	Lines	0	1,044,477	1,044,477	0	721,316	721,316	0	323,161	323,161
1	354000	Compressor Station Equipment	0	12,763,522	12,763,522	0	8,814,488	8,814,488	0	3,949,034	3,949,034
1	355000	Measuring & Regulating Equipment	0	1,434,276	1,434,276	0	990,511	990,511	0	443,765	443,765
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,710,340	2,710,340	0	1,871,761	1,871,761	0	838,579	838,579
		TOTAL UNDERGROUND STORAGE PLAN	0	41,616,625	41,616,625	0	28,759,084	28,759,084	0	12,857,541	12,857,541
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	421,303	0	421,303	313,123	0	313,123	108,180	0	108,180
6	375000	Structures & Improvements	1,200,925	0	1,200,925	803,329	0	803,329	397,596	0	397,596
6	376000	Mains	350,733,008	2,518,938	353,251,946	232,203,584	1,660,232	233,863,816	118,529,424	858,706	119,388,130
6	378000	Measuring & Reg Station Equip-General	6,180,700	0	6,180,700	3,980,329	0	3,980,329	2,200,371	0	2,200,371
6	379000	Measuring & Reg Station Equip-City Gate	6,281,769	0	6,281,769	1,877,031	0	1,877,031	4,404,738	0	4,404,738
6	380000	Services	251,430,004	0	251,430,004	173,182,925	0	173,182,925	78,247,079	0	78,247,079
6	381XXX	Meters	85,201,907	0	85,201,907	61,043,116	0	61,043,116	24,158,791	0	24,158,791
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,596,174	0	3,596,174	2,666,954	0	2,666,954	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	705,134,385	2,518,938	707,653,323	476,134,316	1,660,232	477,794,548	229,000,069	858,706	229,858,775
		GENERAL PLANT									
4	389XXX	Land & Land Rights	3,059,236	2,109,983	5,169,219	2,961,800	1,505,557	4,467,357	97,436	604,426	701,862
4	390XXX	Structures & Improvements	22,411,979	24,626,375	47,038,354	20,732,892	17,571,904	38,304,796	1,679,087	7,054,471	8,733,558
4	391XXX	Office Furniture & Equipment	1,442,665	14,892,952	16,335,617	1,424,608	10,626,717	12,051,325	18,057	4,266,235	4,284,292
4	392XXX	Transportation Equipment	12,437,810	3,924,723	16,362,533	9,682,547	2,800,447	12,482,994	2,755,263	1,124,276	3,879,539
4	393000	Stores Equipment	205,594	976,600	1,182,194	159,811	696,843	856,654	45,783	279,757	325,540
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,406,336	8,778,155	1,855,602	4,571,177	6,426,779	516,217	1,835,159	2,351,376

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended October 31, 2018
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	14,380	464,958	479,338	14,380	331,766	346,146	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	3,077,140	14,068,578	17,145,718	1,760,716	10,038,493	11,799,209	1,316,424	4,030,085	5,346,509
4	398000	Miscellaneous Equipment	1,911	96,978	98,889	0	69,198	69,198	1,911	27,780	29,691
		TOTAL GENERAL PLANT	48,415,210	68,631,383	117,046,593	41,048,873	48,971,237	90,020,110	7,366,337	19,660,146	27,026,483
		TOTAL PLANT IN SERVICE	758,630,937	160,545,784	919,176,721	521,475,558	113,482,666	634,958,224	237,155,379	47,063,118	284,218,497
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,247,220)	(16,247,220)	0	(11,220,330)	(11,220,330)	0	(5,026,890)	(5,026,890)
G-ADEP		Distribution Plant	(223,934,293)	(1,780,540)	(225,714,833)	(146,861,656)	(1,173,554)	(148,035,210)	(77,072,637)	(606,986)	(77,679,623)
G-ADEP		General Plant	(11,714,875)	(20,597,994)	(32,312,869)	(8,315,733)	(14,697,492)	(23,013,225)	(3,399,142)	(5,900,502)	(9,299,644)
		TOTAL ACCUMULATED DEPRECIATION	(235,649,168)	(38,625,754)	(274,274,922)	(155,177,389)	(27,091,376)	(182,268,765)	(80,471,779)	(11,534,378)	(92,006,157)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(309,191)	(636,725)	(945,916)	(210,973)	(454,329)	(665,302)	(98,218)	(182,396)	(280,614)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(6,078)	(12,930,326)	(12,936,404)	0	(9,226,305)	(9,226,305)	(6,078)	(3,704,021)	(3,710,099)
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	(315,269)	(13,567,051)	(13,882,320)	(210,973)	(9,680,634)	(9,891,607)	(104,296)	(3,886,417)	(3,990,713)
		TOTAL ACCUMULATED DEPR/AMORT	(235,964,437)	(52,192,805)	(288,157,242)	(155,388,362)	(36,772,010)	(192,160,372)	(80,576,075)	(15,420,795)	(95,996,870)
		NET GAS UTILITY PLANT before DFIT	522,666,500	108,352,979	631,019,479	366,087,196	76,710,656	442,797,852	156,579,304	31,642,323	188,221,627
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,005,511)	(110,005,511)	0	(77,189,767)	(77,189,767)	0	(32,815,744)	(32,815,744)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,916,221)	(18,916,221)	0	(13,495,477)	(13,495,477)	0	(5,420,744)	(5,420,744)
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	(396,732)	(396,732)	0	(278,383)	(278,383)	0	(118,349)	(118,349)
		TOTAL ACCUMULATED DFIT	0	(129,368,189)	(129,368,189)	0	(90,999,108)	(90,999,108)	0	(38,369,081)	(38,369,081)
		NET GAS UTILITY PLANT	522,666,500	(21,015,210)	501,651,290	366,087,196	(14,288,452)	351,798,744	156,579,304	(6,726,758)	149,852,546

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	65.910%	34.090%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	70.169%	29.831%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended October 31, 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	522,666,500	(21,015,210)	501,651,290	366,087,196	(14,288,452)	351,798,744	156,579,304	(6,726,758)	149,852,546
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,957,873	3,957,873	0	1,773,191	1,773,191
1	164100	Gas Inventory--Jackson Prairie	0	10,743,348	10,743,348	0	7,419,356	7,419,356	0	3,323,992	3,323,992
4	252000	Customer Advances	(3,368)	(25)	(3,393)	0	(18)	(18)	(3,368)	(7)	(3,375)
99	235199	Customer Deposits	(558,801)	0	(558,801)	(558,801)	0	(558,801)	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	9,182,640	0	9,182,640	9,182,640	0	9,182,640	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,928,354)	0	(1,928,354)	(1,928,354)	0	(1,928,354)	0	0	0
C-WKC		Working Capital	4,485,174	0	4,485,174	3,291,258	0	3,291,258	1,193,916	0	1,193,916
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	11,177,291	16,474,387	27,651,678	9,986,743	11,377,211	21,363,954	1,190,548	5,097,176	6,287,724
		NET RATE BASE	533,843,791	(4,540,823)	529,302,968	376,073,939	(2,911,241)	373,162,698	157,769,852	(1,629,582)	156,140,270

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
	Steam (ED-AN)	688,355	688,355												
	Hydro (ED-AN)	1,013,911	1,013,911												
	Other (ED-AN)	817,674	817,674												
Total Electric Production		2,519,940	2,519,940												
Electric Transmission															
	ED-AN	1,084,130	1,084,130												
Total Electric Transmission		1,084,130	1,084,130												
Electric Distribution															
	ED-AN	5,002	5,002												
	ED-ID	1,495,747	1,495,747												
	ED-WA	2,732,913	2,732,913												
Total Electric Distribution		4,233,662	4,233,662												
Gas Underground Storage															
	1 GD-AN	78,610		78,610		78,610	78,610		54,288	54,288		24,322	24,322		
	GD-OR	12,932			12,932										
Total Gas Underground Storage		91,542		78,610	12,932		78,610	78,610		54,288	54,288		24,322	24,322	
Gas Distribution															
	6 GD-AN	5,017		5,017		5,017	5,017		3,307	3,307		1,710	1,710		
	GD-ID	468,777		468,777		468,777	468,777					468,777	468,777		
	GD-WA	1,003,255		1,003,255		1,003,255	1,003,255	1,003,255		1,003,255					
	GD-OR	651,816			651,816										
Total Gas Distribution		2,128,865		1,477,049	651,816		1,472,032	5,017	1,477,049	1,003,255	3,307	1,006,562	468,777	1,710	470,487
General Plant															
	ED-AN	183,989	183,989												
	ED-ID	21,416	21,416												
	ED-WA	49,931	49,931												
	7,4 CD-AA	1,773,329	1,243,725	364,401	165,203		364,401	364,401		260,015	260,015		104,386	104,386	
	9,4 CD-AN	84,469	65,645	18,824			18,824	18,824		13,432	13,432		5,392	5,392	
	9 CD-ID	29,859	23,205	6,654		6,654	6,654	6,654				6,654	6,654		
	9 CD-WA	102,581	79,721	22,860		22,860	22,860	22,860	22,860		22,860				
	8,4 GD-AA	30,963		21,229	9,734		21,229	21,229		15,148	15,148		6,081	6,081	
	4 GD-AN	2,576		2,576			2,576	2,576		1,838	1,838		738	738	
	GD-ID	2,125		2,125		2,125	2,125	2,125				2,125	2,125		
	GD-WA	71,515		71,515		71,515	71,515	71,515	71,515		71,515				
	GD-OR	15,321			15,321										
Total General Plant		2,368,074	1,667,632	510,184	190,258		103,154	407,030	510,184	94,375	290,433	384,808	8,779	116,597	125,376
Total Depreciation Expense		12,426,213	9,505,364	2,065,843	855,006		1,575,186	490,657	2,065,843	1,097,630	348,028	1,445,658	477,556	142,629	620,185

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -
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Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended October 31, 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	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	65.910%	34.090%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	19,452	19,452												
Total Production/Transmission		95,986	95,986												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	53,819	37,746	11,059	5,014		11,059	11,059		7,891	7,891		3,168	3,168	
9,4	CD-AN	811	630	181			181	181		129	129		52	52	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		58,619	38,376	14,557	5,686		3,317	11,240	14,557	2,072	8,020	10,092	1,245	3,220	4,465
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,264,206	1,588,001	465,272	210,933		465,272	465,272		331,990	331,990		133,282	133,282	
9,4	CD-AN	686	533	153			153	153		109	109		44	44	
9,4	CD-ID	656	510	146			146	146				146		146	
9,4	CD-WA	244,574	190,071	54,503			54,503	54,503	54,503		54,503			0	
	ED-AN	196,894	196,894												
	ED-ID	0	0												
	ED-WA	38,389	38,389												
8,4	GD-AA	10,718		7,348	3,370		7,348	7,348		5,243	5,243		2,105	2,105	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,756,123	2,014,398	527,422	214,303		54,649	472,773	527,422	54,503	337,342	391,845	146	135,431	135,577
Gas Underground Storage															
1	GD-AN	0		0			0	0		0	0		0	0	
Total Gas Underground Storage		0		0			0	0		0	0		0	0	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		2,917,233	2,155,265	541,979	219,989		57,966	484,013	541,979	56,575	345,362	401,937	1,391	138,651	140,042

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	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Rat	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(304,089,573)	(304,089,573)											
	Hydro (ED-AN)	(134,406,678)	(134,406,678)											
	Other (ED-AN)	(126,667,709)	(126,667,709)											
Total Electric Production		(565,163,960)	(565,163,960)											
Electric Transmission														
	ED-AN	(216,880,095)	(216,880,095)											
Total Electric Transmission		(216,880,095)	(216,880,095)											
Electric Distribution														
	ED-AN	(169,318)	(169,318)											
	ED-ID	(214,683,496)	(214,683,496)											
	ED-WA	(343,716,339)	(343,716,339)											
Total Electric Distribution		(558,569,153)	(558,569,153)											
Gas Underground Storage														
1	GD-AN	(16,247,220)	(16,247,220)		(16,247,220)	(16,247,220)		(11,220,330)	(11,220,330)		(5,026,890)	(5,026,890)		
	GD-OR	(1,131,434)		(1,131,434)										
Total Gas Underground Storage		(17,378,654)	(16,247,220)	(1,131,434)	(16,247,220)	(16,247,220)		(11,220,330)	(11,220,330)		(5,026,890)	(5,026,890)		
Gas Distribution														
6	GD-AN	(1,780,540)	(1,780,540)		(1,780,540)	(1,780,540)		(1,173,554)	(1,173,554)		(606,986)	(606,986)		
	GD-ID	(77,072,637)	(77,072,637)		(77,072,637)	(77,072,637)				(77,072,637)			(77,072,637)	
	GD-WA	(146,861,656)	(146,861,656)		(146,861,656)	(146,861,656)	(146,861,656)		(146,861,656)					
	GD-OR	(110,767,069)		(110,767,069)										
Total Gas Distribution		(336,481,902)	(225,714,833)	(110,767,069)	(223,934,293)	(1,780,540)	(225,714,833)	(146,861,656)	(1,173,554)	(148,035,210)	(77,072,637)	(606,986)	(77,679,623)	
General Plant														
	ED-AN	(47,560,776)	(47,560,776)											
	ED-ID	(10,851,365)	(10,851,365)											
	ED-WA	(20,750,702)	(20,750,702)											
7,4	CD-AA	(63,345,127)	(44,427,105)	(13,016,790)	(5,901,232)	(13,016,790)	(13,016,790)		(9,288,000)	(9,288,000)		(3,728,790)	(3,728,790)	
9,4	CD-AN	(13,265,672)	(10,309,417)	(2,956,255)		(2,956,255)	(2,956,255)		(2,109,406)	(2,109,406)		(846,849)	(846,849)	
9	CD-ID	(6,203,329)	(4,820,917)	(1,382,412)		(1,382,412)	(1,382,412)				(1,382,412)		(1,382,412)	
9	CD-WA	(4,643,136)	(3,608,413)	(1,034,723)		(1,034,723)	(1,034,723)	(1,034,723)		(1,034,723)				
8,4	GD-AA	(2,293,472)		(1,572,450)	(721,022)	(1,572,450)	(1,572,450)		(1,122,006)	(1,122,006)		(450,444)	(450,444)	
4	GD-AN	(3,052,499)		(3,052,499)		(3,052,499)	(3,052,499)		(2,178,080)	(2,178,080)		(874,419)	(874,419)	
	GD-ID	(2,016,730)		(2,016,730)		(2,016,730)	(2,016,730)				(2,016,730)		(2,016,730)	
	GD-WA	(7,281,010)		(7,281,010)		(7,281,010)	(7,281,010)	(7,281,010)		(7,281,010)				
	GD-OR	(4,641,104)		(4,641,104)										
Total General Plant		(185,904,922)	(142,328,695)	(32,312,869)	(11,263,358)	(11,714,875)	(20,597,994)	(32,312,869)	(8,315,733)	(14,697,492)	(23,013,225)	(3,399,142)	(5,900,502)	(9,299,644)
Total Accumulated Depreciation		(1,880,378,686)	(1,482,941,903)	(274,274,922)	(123,161,861)	(235,649,168)	(38,625,754)	(274,274,922)	(155,177,389)	(27,091,376)	(182,268,765)	(80,471,779)	(11,534,378)	(92,006,157)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
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Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended October 31, 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	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	65.910%	34.090%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(11,786,822)	(11,786,822)											
Misc Intangible Plt (303000)	ED-AN	(1,799,901)	(1,799,901)											
Total Production/Transmission		(13,586,723)	(13,586,723)											
Distribution														
Franchises (302000)	ED-WA	(212,663)	(212,663)											
Misc Intangible Plt (303000)	ED-WA	(41,451)	(41,451)											
Total Distribution		(254,114)	(254,114)											
General Plant - 303000														
7,4	CD-AA	(2,985,278)	(2,093,725)	(613,444)	(278,109)		(613,444)	(613,444)		(437,717)	(437,717)		(175,727)	(175,727)
9,4	CD-AN	(104,470)	(81,189)	(23,281)			(23,281)	(23,281)		(16,612)	(16,612)		(6,669)	(6,669)
	GD-ID	(98,218)		(98,218)			(98,218)	(98,218)				(98,218)		(98,218)
	GD-WA	(210,973)		(210,973)			(210,973)	(210,973)	(210,973)		(210,973)			
	GD-OR	(95,074)			(95,074)									
Total General Plant - 303000		(3,494,013)	(2,174,914)	(945,916)	(373,183)		(309,191)	(636,725)	(945,916)	(210,973)	(454,329)	(665,302)	(98,218)	(182,396)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(61,289,605)	(42,985,465)	(12,594,400)	(5,709,740)		(12,594,400)	(12,594,400)		(8,986,608)	(8,986,608)		(3,607,792)	(3,607,792)
9,4	CD-AN	(14,991)	(11,650)	(3,341)			(3,341)	(3,341)		(2,384)	(2,384)		(957)	(957)
9	CD-ID	(27,275)	(21,197)	(6,078)			(6,078)	(6,078)				(6,078)		(6,078)
9	CD-WA	(242,650)	(188,575)	(54,075)			(54,075)	(54,075)	(54,075)				0	0
	ED-AN	(3,532,087)	(3,532,087)											
	ED-ID	0	0											
	ED-WA	(2,789,393)	(2,789,393)											
8,4	GD-AA	(485,086)		(332,585)	(152,501)		(332,585)	(332,585)		(237,313)	(237,313)		(95,272)	(95,272)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(68,381,087)	(49,528,367)	(12,990,479)	(5,862,241)		(60,153)	(12,930,326)	(12,990,479)		(9,226,305)	(9,226,305)	(6,078)	(3,704,021)
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		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(134,950)	(134,950)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(134,950)	(134,950)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(85,850,887)	(65,679,068)	(13,936,395)	(6,235,424)		(369,344)	(13,567,051)	(13,936,395)	(210,973)	(9,680,634)	(9,891,607)	(104,296)	(3,886,417)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	497,914	112,861	362,279	22,774	497,914	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,757,394	0	0	0	0	2,757,394	0	0	2,757,394	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9		CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
		TOTAL ACCOUNT	15,700,544	825,689	702,068	7,229,333	8,757,090	2,961,799	97,436	2,109,983	5,169,218	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,285,883	1,110,137	2,540,082	4,635,664	8,285,883	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,116,380	0	0	0	0	19,116,380	0	0	19,116,380	0	0	0
99		GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	108,309,827	0	0	75,963,097	75,963,097	0	0	22,256,586	22,256,586	0	10,090,144	10,090,144
9		CD-WA / ID / AN	25,422,427	5,637,300	5,855,519	8,264,220	19,757,039	1,616,512	1,679,087	2,369,789	5,665,388	0	0	0
		TOTAL ACCOUNT	164,880,935	6,747,437	8,395,601	88,862,981	104,006,019	20,732,892	1,679,087	24,626,375	47,038,354	3,746,418	10,090,144	13,836,562
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,730,326	725,950	0	2,004,376	2,730,326	0	0	0	0	0	0	0
99		GD-WA / ID / AN	406,049	0	0	0	0	406,049	0	0	406,049	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7		CD-AA	71,151,459	0	0	49,902,076	49,902,076	0	0	14,620,913	14,620,913	0	6,628,470	6,628,470
9		CD-WA / ID / AN	4,775,993	3,552,045	62,971	96,647	3,711,663	1,018,559	18,057	27,714	1,064,330	0	0	0
		TOTAL ACCOUNT	79,420,185	4,277,995	62,971	52,003,099	56,344,065	1,424,608	18,057	14,892,953	16,335,618	0	6,740,502	6,740,502
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	45,617,140	22,044,593	9,235,977	14,336,570	45,617,140	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,412,527	0	0	0	0	9,118,210	2,539,075	1,755,242	13,412,527	0	0	0
99		GD-OR / AS	3,786,846	0	0	0	0	0	0	0	0	3,786,846	0	3,786,846
8		GD-AA	44,967	0	0	0	0	0	0	30,830	30,830	0	14,137	14,137
7		CD-AA	7,291,509	0	0	5,113,900	5,113,900	0	0	1,498,332	1,498,332	0	679,277	679,277
9		CD-WA / ID / AN	6,375,784	1,968,026	753,918	2,232,997	4,954,941	564,337	216,188	640,318	1,420,843	0	0	0
		TOTAL ACCOUNT	76,528,773	24,012,619	9,989,895	21,683,467	55,685,981	9,682,547	2,755,263	3,924,722	16,362,532	3,786,846	693,414	4,480,260

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 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
	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	4,909,288	249,872	159,660	3,405,722	3,815,254	71,651	45,783	976,600	1,094,034	0	0	
		TOTAL ACCOUNT	5,421,340	260,333	174,023	3,780,148	4,214,504	159,811	45,783	976,600	1,182,194	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,338,741	768,586	233,715	4,336,440	5,338,741	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	4,720,576	0	0	0	0	0	0	3,236,521	3,236,521	0	1,484,055	
7		CD-AA	13,368,020	0	0	9,375,661	9,375,661	0	0	2,746,994	2,746,994	0	1,245,365	
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	28,003,451	780,684	988,926	13,855,392	15,625,002	1,855,602	516,217	6,406,335	8,778,154	870,875	2,729,420	3,600,295
	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	1,400,607	324,009	15,617	1,060,981	1,400,607	0	0	0	0	0	0	
99		GD-WA / ID / AN	107,799	0	0	0	0	14,380	0	93,419	107,799	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	2,980,318	324,009	15,617	1,951,648	2,291,274	14,380	0	464,959	479,339	40,917	168,788	209,705

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Month Ended October 31, 2018 Average of Monthly Averages Basis	Report ID: C-GPL-1A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,437,437	14,314,857	9,489,045	8,633,535	32,437,437	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	
		TOTAL ACCOUNT	38,387,917	14,566,718	9,797,585	9,473,971	33,838,274	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	65,274,619	12,233,535	7,106,160	45,934,924	65,274,619	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,226,001	0	0	0	0	753,436	472,565	0	1,226,001	0	0	
99		GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	
8		GD-AA	1,150,825	0	0	0	0	0	0	789,029	789,029	0	361,796	
7		CD-AA	54,150,255	0	0	37,978,281	37,978,281	0	0	11,127,336	11,127,336	0	5,044,638	
9		CD-WA / ID / AN	17,964,337	3,512,713	2,942,809	7,505,462	13,960,984	1,007,281	843,859	2,152,213	4,003,353	0	0	
		TOTAL ACCOUNT	140,976,641	15,746,248	10,048,969	91,418,667	117,213,884	1,760,717	1,316,424	14,068,578	17,145,719	1,210,604	5,406,434	6,617,038
	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	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	471,934	0	0	330,991	330,991	0	0	96,978	96,978	0	43,965	
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	
		TOTAL ACCOUNT	634,892	0	13,509	476,162	489,671	0	1,911	96,978	98,889	2,367	43,965	46,332
		TOTAL GENERAL PLANT	553,048,837	67,541,732	40,189,164	290,848,709	398,579,605	41,048,873	7,366,338	68,631,382	117,046,593	10,575,047	26,847,592	37,422,639

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 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	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,687,310	0	0	6,794,195	6,794,195	0	0	1,990,645	1,990,645	0	902,470	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,802,970	319,716	0	17,318,571	17,638,287	1,022,594	779,605	2,033,891	3,836,090	426,123	902,470	1,328,593
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,854,471	3,102,221	0	11,752,250	14,854,471	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,237	0	0	0	0	0	0	447,187	447,187	0	205,050	
7		CD-AA	85,414,549	0	0	59,905,494	59,905,494	0	0	17,551,836	17,551,836	0	7,957,219	
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	101,004,340	3,102,221	32,668	71,689,644	74,824,533	0	9,368	18,008,170	18,017,538	0	8,162,269	8,162,269
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	231,125
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,337,069	0	0	937,754	937,754	0	0	274,754	274,754	0	124,561	124,561	0
9		CD-WA / ID / AN	14,672,538	11,402,763	0	0	11,402,763	3,269,775	0	0	3,269,775	0	0	0	0
		TOTAL ACCOUNT	16,009,607	11,402,763	0	937,754	12,340,517	3,269,775	0	274,754	3,544,529	0	124,561	124,561	0
		TOTAL	273,458,578	14,824,700	32,668	183,675,548	198,532,916	4,292,369	788,973	47,778,840	52,860,182	426,123	21,639,357	22,065,480	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(91,231,367)	(63,985,119)	(18,747,134)	(8,499,114)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(758,751)	(589,663)	(169,088)	0
7	283750 CD-AA	(241,986)	(169,717)	(49,726)	(22,543)
	Total	(92,232,104)	(64,744,499)	(18,965,948)	(8,521,657)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended October 31, 2018
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,491,915	3,491,915	0	0	0	0	3,491,915
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	5,204	5,204	0	0	0	0	5,204
7/4	154550 Supply Chain Average Cost Variance	0	0	(16)	(16)	0	0	0	0	(16)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(47)	(47)	0	0	0	0	(47)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,138,009	14,645,413	0	47,783,422	29,846,751	13,451,497	3,291,258	1,193,916	0
	TOTAL	33,138,009	14,645,413	3,497,056	51,280,478	29,846,751	13,451,497	3,291,258	1,193,916	3,497,056

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						