

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	35,889,743	23,935,604	11,954,139
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	35,889,743	23,935,604	11,954,139
G-APL	Gas Net Adjusted Rate Base	490,388,635	337,872,829	152,515,806
	RATE OF RETURN	7.319%	7.084%	7.838%

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 October 31, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers - AMA Percent	11-01-2017 thru 10-31-2018	247,667 100.000%	164,203 66.300%	83,464 33.700%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2017 thru 10-31-2018	13,407,634 100.000%	9,384,045 69.990%	4,023,589 30.010%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accounts 798 - 894		5,930,382	4,118,312	1,812,070
		Direct O & M Accounts 901 - 935		11,374,484	9,551,568	1,822,916
		Total		17,304,866	13,669,880	3,634,986
		Percentage		100.000%	78.994%	21.006%
		Direct Labor				
		Amount: Accounts 798 - 894		8,201,570	5,627,722	2,573,848
		Amount: Accounts 901 - 935		3,098,919	2,575,893	523,026
		Total		11,300,489	8,203,615	3,096,874
		Percentage		100.000%	72.595%	27.405%
		Total Number of Customers		245,616	162,739	82,877
		Percentage		100.000%	66.257%	33.743%
		Total Direct Plant		468,527,956	316,575,420	151,952,536
		Percentage		100.000%	67.568%	32.432%
4		Total Four Factor Allocators Percent		400.000%	285.415%	114.585%
				100.000%	71.354%	28.646%
6	Input	Actual Therms Purchased Percent	11-01-2017 thru 10-31-2018	271,885,979 100.000%	184,439,082 67.837%	87,446,897 32.163%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended October 31, 2018
 Average of Monthly Averages Basis

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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months 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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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
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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	11-01-2017 thru 10-31-2018	23,254,595	15,960,640	7,293,955	
			100.000%	68.634%	31.366%	
12	Net Gas Plant (before ADFIT) - AMA Percent	10-01-2017 thru 10-31-2018	589,865,779	405,314,240	184,551,539	
			100.000%	68.713%	31.287%	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2017 thru 10-31-2018	68,398,131	50,902,743	17,495,388	
			100.000%	74.421%	25.579%	
14	Net Allocated Schedule M's - AMA Percent	11-01-2017 thru 10-31-2018	-33,711,356	-22,841,751	-10,869,605	
			100.000%	67.757%	32.243%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	144,545,961	0	144,545,961	100,783,038	0	100,783,038	43,762,923	0	43,762,923
99	4812XX Commercial - Firm & Interruptible	65,313,696	0	65,313,696	46,456,181	0	46,456,181	18,857,515	0	18,857,515
99	4813XX Industrial-Firm	2,845,488	0	2,845,488	1,643,274	0	1,643,274	1,202,214	0	1,202,214
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	265,776	0	265,776	235,338	0	235,338	30,438	0	30,438
99	499XXX Unbilled Revenue	(1,069,859)	0	(1,069,859)	(693,453)	0	(693,453)	(376,406)	0	(376,406)
TOTAL SALES TO ULTIMATE CUSTOMERS		211,901,062	0	211,901,062	148,424,378	0	148,424,378	63,476,684	0	63,476,684
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	76,265,072	0	76,265,072	51,090,885	0	51,090,885	25,174,187	0	25,174,187
4	488000 Miscellaneous Service Revenues	15,172	0	15,172	7,238	0	7,238	7,934	0	7,934
99	4893XX Transportation Revenues	5,714,251	0	5,714,251	5,131,436	0	5,131,436	582,815	0	582,815
99	493000 Rent from Gas Property	2,658	0	2,658	2,658	0	2,658	0	0	0
4	495XXX Other Gas Revenues	(2,734,168)	380,734	(2,353,434)	(2,058,681)	271,669	(1,787,012)	(675,487)	109,065	(566,422)
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		74,005,466	380,734	74,386,200	49,982,017	271,669	50,253,686	24,023,449	109,065	24,132,514
TOTAL GAS REVENUES		285,906,528	380,734	286,287,262	198,406,395	271,669	198,678,064	87,500,133	109,065	87,609,198
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	130,082,641	0	130,082,641	87,526,586	0	87,526,586	42,556,055	0	42,556,055
99	808XXX Net Natural Gas Storage Transactions	5,748,893	0	5,748,893	4,267,746	0	4,267,746	1,481,147	0	1,481,147
99	811000 Gas Used for Products Extraction	(1,031,016)	0	(1,031,016)	(688,155)	0	(688,155)	(342,861)	0	(342,861)
10	813000 Other Gas Expenses	0	1,276,933	1,276,933	0	870,715	870,715	0	406,218	406,218
99	813010 Gas Technology Institute (GTI) Expenses	112,697	0	112,697	78,737	0	78,737	33,960	0	33,960
TOTAL PRODUCTION EXPENSES		134,913,215	1,276,933	136,190,148	91,184,914	870,715	92,055,629	43,728,301	406,218	44,134,519
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	20,242	20,242	0	13,979	13,979	0	6,263	6,263
1	824000 Other Expenses	0	778,153	778,153	0	537,392	537,392	0	240,761	240,761
1	837000 Other Equipment	0	1,457,098	1,457,098	0	1,006,272	1,006,272	0	450,826	450,826
TOTAL UNDERGROUND STORAGE OPER EXP		0	2,255,493	2,255,493	0	1,557,643	1,557,643	0	697,850	697,850
G-DEPX	Depreciation Expense-Underground Storage	0	881,408	881,408	0	608,700	608,700	0	272,708	272,708
G-AMTX	Amortization Expense-Underground Storage	0	190	190	0	131	131	0	59	59
G-OTX	Taxes Other Than FIT	0	417,906	417,906	0	288,606	288,606	0	129,300	129,300

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,299,504	1,299,504	0	897,437	897,437	0	402,067	402,067
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,554,997	3,554,997	0	2,455,080	2,455,080	0	1,099,917	1,099,917

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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	424,569	1,480,900	1,905,469	319,408	1,036,482	1,355,890	105,161	444,418	549,579
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,716,524	1,175,321	4,891,845	2,399,715	822,607	3,222,322	1,316,809	352,714	1,669,523
3	875000 Measuring & Reg Sta Exp-General	147,788	0	147,788	103,512	0	103,512	44,276	0	44,276
3	876000 Measuring & Reg Sta Exp-Industrial	15,348	0	15,348	13,534	0	13,534	1,814	0	1,814
3	877000 Measuring & Reg Sta Exp-City Gate	123,072	0	123,072	70,064	0	70,064	53,008	0	53,008
3	878000 Meter & House Regulator Expenses	534,658	0	534,658	369,543	0	369,543	165,115	0	165,115
3	879000 Customer Installation Expenses	1,970,423	89,653	2,060,076	1,381,819	62,748	1,444,567	588,604	26,905	615,509
3	880000 Other Expenses	1,844,413	709,648	2,554,061	1,408,223	496,683	1,904,906	436,190	212,965	649,155
3	881000 Rents	0	41,308	41,308	0	28,911	28,911	0	12,397	12,397
	MAINTENANCE									
3	885000 Supervision & Engineering	208,604	39	208,643	105,151	27	105,178	103,453	12	103,465
3	887000 Mains	1,010,354	232	1,010,586	777,050	162	777,212	233,304	70	233,374
3	889000 Measuring & Reg Sta Exp-General	214,866	58,816	273,682	142,926	41,165	184,091	71,940	17,651	89,591
3	890000 Measuring & Reg Sta Exp-Industrial	263,502	1,841	265,343	234,168	1,289	235,457	29,334	552	29,886
3	891000 Measuring & Reg Sta Exp-City Gate	82,521	401	82,922	47,007	281	47,288	35,514	120	35,634
3	892000 Services	1,410,745	0	1,410,745	1,070,008	0	1,070,008	340,737	0	340,737
3	893000 Meters & House Regulators	1,418,606	642,068	2,060,674	923,488	449,383	1,372,871	495,118	192,685	687,803
3	894000 Other Equipment	21,641	223,544	245,185	18,429	156,458	174,887	3,212	67,086	70,298
	TOTAL DISTRIBUTION OPERATING EXP	13,407,634	4,423,771	17,831,405	9,384,045	3,096,196	12,480,241	4,023,589	1,327,575	5,351,164
G-DEPX	Depreciation Expense-Distribution	16,893,999	63,487	16,957,486	11,407,152	43,068	11,450,220	5,486,847	20,419	5,507,266
G-OTX	Taxes Other Than FIT	17,362,828	0	17,362,828	14,435,213	0	14,435,213	2,927,615	0	2,927,615
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	34,256,827	63,487	34,320,314	25,842,365	43,068	25,885,433	8,414,462	20,419	8,434,881
	TOTAL DISTRIBUTION EXPENSES	47,664,461	4,487,258	52,151,719	35,226,410	3,139,264	38,365,674	12,438,051	1,347,994	13,786,045

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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	113,880	113,880	0	75,502	75,502	0	38,378	38,378
2	902000	Meter Reading Expenses	1,901,325	105,640	2,006,965	1,775,647	70,039	1,845,686	125,678	35,601	161,279
2	903XXX	Customer Records & Collection Expenses	1,526,828	4,974,327	6,501,155	1,094,892	3,297,979	4,392,871	431,936	1,676,348	2,108,284
2	904000	Uncollectible Accounts	0	1,600,356	1,600,356	0	1,061,036	1,061,036	0	539,320	539,320
2	905000	Misc Customer Accounts	0	182,622	182,622	0	121,078	121,078	0	61,544	61,544
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,428,153	6,976,825	10,404,978	2,870,539	4,625,634	7,496,173	557,614	2,351,191	2,908,805
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,430,551	158,833	8,589,384	7,041,472	105,306	7,146,778	1,389,079	53,527	1,442,606
2	909000	Advertising	252	960,180	960,432	165	636,599	636,764	87	323,581	323,668
2	910000	Misc Customer Service & Info Exp	0	199,602	199,602	0	132,336	132,336	0	67,266	67,266
TOTAL CUSTOMER SERVICE & INFO EXP			8,430,803	1,318,615	9,749,418	7,041,637	874,241	7,915,878	1,389,166	444,374	1,833,540
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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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	157,899	8,819,907	8,977,806	110,210	6,293,356	6,403,566	47,689	2,526,551	2,574,240
4	921000	Office Supplies & Expenses	1,956	1,282,365	1,284,321	1,956	915,019	916,975	0	367,346	367,346
4	922000	Admin. Expenses Transferred - Credit	0	(18,888)	(18,888)	0	(13,477)	(13,477)	0	(5,411)	(5,411)
4	923000	Outside Services Employed	59,180	2,337,685	2,396,865	59,180	1,668,032	1,727,212	0	669,653	669,653
4	924000	Property Insurance Premium	0	301,609	301,609	0	215,210	215,210	0	86,399	86,399
4	925XXX	Injuries and Damages	412	853,481	853,893	238	608,993	609,231	174	244,488	244,662
4	926XXX	Employee Pensions and Benefits	1,114	471,247	472,361	1,114	336,254	337,368	0	134,993	134,993
4	928000	Regulatory Commission Expenses	694,431	322,355	1,016,786	497,610	230,013	727,623	196,821	92,342	289,163
4	930000	Miscellaneous General Expenses	38,220	1,096,657	1,134,877	25,551	782,509	808,060	12,669	314,148	326,817
4	931000	Rents	7,440	172,190	179,630	7,440	122,864	130,304	0	49,326	49,326
4	935000	Maintenance of General Plant	361,851	3,110,376	3,472,227	263,533	2,219,378	2,482,911	98,318	890,998	989,316
TOTAL ADMIN & GEN OPERATING EXP			1,322,503	18,748,984	20,071,487	966,832	13,378,151	14,344,983	355,671	5,370,833	5,726,504
G-DEPX	Depreciation Expense-General Plant		499,845	4,915,856	5,415,701	394,060	3,507,659	3,901,719	105,785	1,408,197	1,513,982
G-AMTX	Amortization Expense - General Plant - 303000		39,804	126,045	165,849	24,862	89,938	114,800	14,942	36,107	51,049
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		84,176	5,553,229	5,637,405	81,326	3,962,451	4,043,777	2,850	1,590,778	1,593,628
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	(410,811)	0	(410,811)	(410,811)	0	(410,811)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	292,127	0	292,127	292,127	0	292,127	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(549,270)	0	(549,270)	(374,891)	0	(374,891)	(174,379)	0	(174,379)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(606,881)	0	(606,881)	(606,881)	0	(606,881)	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			(482,874)	10,595,130	10,112,256	(600,208)	7,560,048	6,959,840	117,334	3,035,082	3,152,416
TOTAL ADMIN & GENERAL EXPENSES			839,629	29,344,114	30,183,743	366,624	20,938,199	21,304,823	473,005	8,405,915	8,878,920
TOTAL EXPENSES BEFORE FIT			195,276,261	46,958,742	242,235,003	136,690,124	32,903,133	169,593,257	58,586,137	14,055,609	72,641,746
NET OPERATING INCOME (LOSS) BEFORE FIT					44,052,259		29,084,807			14,967,452	
G-FIT	FEDERAL INCOME TAX				6,586,273		3,836,858			2,749,415	
G-FIT	DEFERRED FEDERAL INCOME TAX				1,596,307		1,327,177			269,130	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			35,889,743			23,935,604			11,954,139

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%			
G-ALL 2	Number of Customers - AMA		100.000%		66.300%		33.700%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.990%		30.010%			
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-495-12A
For Twelve Months 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	52,760	380,734	433,494	52,760	271,669	324,429	0	109,065	109,065
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,008,438	0	3,008,438	1,491,563	0	1,491,563
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	1,770,779	0	1,770,779	1,889,329	0	1,889,329	(118,550)	0	(118,550)
4	495329	Amortization Res Decoupling Deferral	(8,017,614)	0	(8,017,614)	(6,544,964)	0	(6,544,964)	(1,472,650)	0	(1,472,650)
4	495338	Non-Res Decoupling Deferred Rev	1,356,976	0	1,356,976	1,535,862	0	1,535,862	(178,886)	0	(178,886)
4	495339	Amortization Non-Res Decoupling	(2,397,070)	0	(2,397,070)	(2,000,106)	0	(2,000,106)	(396,964)	0	(396,964)
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	(2,734,168)	380,734	(2,353,434)	(2,058,681)	271,669	(1,787,012)	(675,487)	109,065	(566,422)

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-804-12A
For Twelve Months 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	80,319,152	0	80,319,152	54,004,379	0	54,004,379	26,314,773	0	26,314,773
1	804001	Pipeline Demand Costs	25,990,812	0	25,990,812	17,949,255	0	17,949,255	8,041,557	0	8,041,557
1	804002	Transport Variable Charges	291,868	0	291,868	201,564	0	201,564	90,304	0	90,304
6	804010	Gas Costs - Fixed Hedge	23,872	0	23,872	15,766	0	15,766	8,106	0	8,106
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	311,464	0	311,464	208,549	0	208,549	102,915	0	102,915
6	804018	Merchandise Processing Fee	108,614	0	108,614	72,225	0	72,225	36,389	0	36,389
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	15,596,662	0	15,596,662	10,538,587	0	10,538,587	5,058,075	0	5,058,075
6	804700	Gas Costs - Offsystem Bookout	96,020	0	96,020	66,814	0	66,814	29,206	0	29,206
6	804711	Gas Costs - Offsystem Bookout Offset	(96,020)	0	(96,020)	(66,814)	0	(66,814)	(29,206)	0	(29,206)
6	804730	Gas Costs - Intracompany LDC Gas	7,042,171	0	7,042,171	4,728,833	0	4,728,833	2,313,338	0	2,313,338
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(22,776,445)	0	(22,776,445)	(15,236,823)	0	(15,236,823)	(7,539,622)	0	(7,539,622)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	23,174,471	0	23,174,471	15,044,251	0	15,044,251	8,130,220	0	8,130,220
		TOTAL PURCHASED GAS COSTS	130,082,641	0	130,082,641	87,526,586	0	87,526,586	42,556,055	0	42,556,055

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.837%	32.163%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	323,208	158,833	482,041	260,677	105,306	365,983	62,531	53,527	116,058
99	908600	Public Purpose Tariff Rider Expense Offset	7,917,458	0	7,917,458	6,585,472	0	6,585,472	1,331,986	0	1,331,986
99	908610	Limited Income Tax Refund Program	179,213	0	179,213	179,213	0	179,213	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	10,672	0	10,672	16,110	0	16,110	(5,438)	0	(5,438)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,430,551	158,833	8,589,384	7,041,472	105,306	7,146,778	1,389,079	53,527	1,442,606

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.300%	33.700%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	490,388,635	337,872,829	152,515,806
	Interest Deduction for FIT Calculation	14,355,646	9,909,810	4,445,836
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID:		
For Twelve Months Ended October 31, 2018		G-FIT-12A		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	286,287,262	198,678,064	87,609,198
G-OPS	Operating & Maintenance Expense	196,502,929	135,850,547	60,652,382
G-OPS	Book Deprec/Amort and Reg Amortizations	27,951,340	19,018,891	8,932,449
G-OTX	Taxes Other than FIT	17,780,734	14,723,819	3,056,915
	Net Operating Income Before FIT	44,052,259	29,084,807	14,967,452
G-INT	Less: Interest Expense	14,355,646	9,909,810	4,445,836
G-SCM	Schedule M Adjustments	(8,272,567)	(6,997,362)	(1,275,205)
	Taxable Net Operating Income	21,424,046	12,177,635	9,246,411
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,499,049	2,557,303	1,941,746
	Federal Income Tax on 2017 Income at 35%	2,087,224	1,279,555	807,669
	Total Federal Income Tax	6,586,273	3,836,858	2,749,415
G-DTE	Deferred FIT	1,596,307	1,327,177	269,130
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,162,516	5,149,203	3,013,313
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended October 31, 2018
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	17,517,824	11,540,215	29,058,039	11,907,400	8,211,948	20,119,348	5,610,424	3,328,267	8,938,691
12	997001	Contributions In Aid of Construction	0	(299,427)	(299,427)	0	(205,745)	(205,745)	0	(93,682)	(93,682)
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	404,885	404,885	0	288,902	288,902	0	115,983	115,983
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	391,999	0	391,999	(198,599)	0	(198,599)	590,598	0	590,598
4	997015	Airplane Lease Payments	0	74,482	74,482	0	53,146	53,146	0	21,336	21,336
12	997016	Redemption Expense Amortization	0	273,340	273,340	0	187,820	187,820	0	85,520	85,520
4	997020	FAS87 Current Pension Accrual	0	(127,237)	(127,237)	0	(90,789)	(90,789)	0	(36,448)	(36,448)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	7,290,341	0	7,290,341	5,123,292	0	5,123,292	2,167,049	0	2,167,049
12	997032	Interest Rate Swaps	0	(4,810,652)	(4,810,652)	0	(3,305,543)	(3,305,543)	0	(1,505,109)	(1,505,109)
4	997033	DSM Tariff Rider	(232,849)	(5,006)	(237,855)	(345,927)	(3,572)	(349,499)	113,078	(1,434)	111,644
12	997048	AFUDC	0	(490,626)	(490,626)	0	(337,124)	(337,124)	0	(153,502)	(153,502)
11	997049	Tax Depreciation	0	(37,527,991)	(37,527,991)	0	(25,756,961)	(25,756,961)	0	(11,771,030)	(11,771,030)
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	(125,907)	0	(125,907)	(120,469)	0	(120,469)	(5,438)	0	(5,438)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,783,602	1,783,602	0	1,224,157	1,224,157	0	559,445	559,445
4	997081	Deferred Compensation	0	40,066	40,066	0	28,589	28,589	0	11,477	11,477
4	997082	Meal Disallowances	0	146,486	146,486	0	104,524	104,524	0	41,962	41,962
4	997083	Paid Time Off	0	53,329	53,329	0	38,052	38,052	0	15,277	15,277
2	997084	Customer Uncollectibles	0	154,506	154,506	0	102,437	102,437	0	52,069	52,069
99	997098	Provision for Rate Refund	2,085,519	0	2,085,519	2,085,519	0	2,085,519	0	0	0
12	997101	Repairs 481 (a)	0	(4,921,328)	(4,921,328)	0	(3,381,592)	(3,381,592)	0	(1,539,736)	(1,539,736)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(3,632,545)	0	(3,632,545)	(3,632,545)	0	(3,632,545)	0	0	0
99	997107	MDM System	(559,875)	0	(559,875)	(559,875)	0	(559,875)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	3,250,683	0	3,250,683	2,175,998	0	2,175,998	1,074,685	0	1,074,685
99	997109	Tax Reform Amortization	(352,915)	0	(352,915)	(344,230)	0	(344,230)	(8,685)	0	(8,685)
99	997110	FISERVE	(361,622)	0	(361,622)	(246,175)	0	(246,175)	(115,447)	0	(115,447)
TOTAL SCHEDULE M ADJUSTMENTS			26,926,927	(33,711,356)	(8,272,567)	15,844,389	(22,841,751)	(6,997,362)	9,594,400	(10,869,605)	(1,275,205)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.300%	33.700%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.837%	32.163%
G-ALL	11	Book Depreciation	100.000%	68.634%	31.366%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.713%	31.287%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	3,701,885	2,543,676	1,158,209
99	410100	Deferred Federal Income Tax Exp	(1,999,092)	(1,140,537)	(858,555)
		SUBTOTAL	1,702,793	1,403,139	299,654
14	411100	Deferred Federal Income Tax Expense - Allocated	(70,068)	(48,146)	(21,922)
99	411100	Deferred Federal Income Tax Exp	(36,418)	(27,816)	(8,602)
		SUBTOTAL	(106,486)	(75,962)	(30,524)
		Total Deferred Federal Income Tax Expense	1,596,307	1,327,177	269,130

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.713%	31.287%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	417,906	417,906	0	288,606	288,606	0	129,300	129,300
		TOTAL UNDERGROUND STORAGE TAX	0	417,906	417,906	0	288,606	288,606	0	129,300	129,300
		DISTRIBUTION									
99	408110	State Excise Tax	5,729,916	0	5,729,916	5,729,916	0	5,729,916	0	0	0
99	408120	Municipal Occupation & License Tax	6,567,715	0	6,567,715	5,429,836	0	5,429,836	1,137,879	0	1,137,879
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	5,129,072	0	5,129,072	3,275,461	0	3,275,461	1,853,611	0	1,853,611
99	409100	State Income Tax	(63,875)	0	(63,875)	0	0	0	(63,875)	0	(63,875)
		TOTAL DISTRIBUTION TAX	17,362,828	0	17,362,828	14,435,213	0	14,435,213	2,927,615	0	2,927,615
		TOTAL TAXES OTHER THAN FIT	17,362,828	417,906	17,780,734	14,435,213	288,606	14,723,819	2,927,615	129,300	3,056,915

ALLOCATION RATIOS:

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

Report ID: G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	1,901,394	3,703,593	1,022,594	1,356,721	2,379,315	779,605	544,673	1,324,278
4	3031XX	Misc Intangible IT Plant (3031XX)	423,435	45,566,608	45,990,043	406,595	32,513,597	32,920,192	16,840	13,053,011	13,069,851
		TOTAL INTANGIBLE PLANT	2,225,634	47,468,002	49,693,636	1,429,189	33,870,318	35,299,507	796,445	13,597,684	14,394,129
		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	2,466,277	2,466,277	0	1,703,211	1,703,211	0	763,066	763,066
1	352XXX	Wells	0	19,167,066	19,167,066	0	13,236,776	13,236,776	0	5,930,290	5,930,290
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	12,589,792	12,589,792	0	8,694,510	8,694,510	0	3,895,282	3,895,282
1	355000	Measuring & Regulating Equipment	0	1,260,547	1,260,547	0	870,534	870,534	0	390,013	390,013
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,553,235	2,553,235	0	1,763,264	1,763,264	0	789,971	789,971
		TOTAL UNDERGROUND STORAGE PLAN	0	40,764,602	40,764,602	0	28,170,677	28,170,677	0	12,593,925	12,593,925
		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	270,352	0	270,352	165,609	0	165,609	104,743	0	104,743
6	375000	Structures & Improvements	996,277	0	996,277	621,268	0	621,268	375,009	0	375,009
6	376000	Mains	336,359,092	2,513,323	338,872,415	221,129,963	1,704,963	222,834,926	115,229,129	808,360	116,037,489
6	378000	Measuring & Reg Station Equip-General	6,022,353	100,621	6,122,974	3,737,034	68,258	3,805,292	2,285,319	32,363	2,317,682
6	379000	Measuring & Reg Station Equip-City Gate	6,645,823	0	6,645,823	2,211,715	0	2,211,715	4,434,108	0	4,434,108
6	380000	Services	241,957,758	0	241,957,758	166,009,690	0	166,009,690	75,948,068	0	75,948,068
6	381XXX	Meters	80,664,902	0	80,664,902	56,678,909	0	56,678,909	23,985,993	0	23,985,993
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	3,437,802	0	3,437,802	2,647,884	0	2,647,884	789,918	0	789,918
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	676,442,954	2,613,944	679,056,898	453,265,997	1,773,221	455,039,218	223,176,957	840,723	224,017,680
		GENERAL PLANT									
4	389XXX	Land & Land Rights	2,969,108	2,109,983	5,079,091	2,871,672	1,505,557	4,377,229	97,436	604,426	701,862
4	390XXX	Structures & Improvements	8,616,866	23,790,093	32,406,959	6,957,006	16,975,183	23,932,189	1,659,860	6,814,910	8,474,770
4	391XXX	Office Furniture & Equipment	264,858	15,524,908	15,789,766	246,649	11,077,643	11,324,292	18,209	4,447,265	4,465,474
4	392XXX	Transportation Equipment	11,935,111	3,312,242	15,247,353	9,270,119	2,363,417	11,633,536	2,664,992	948,825	3,613,817
4	393000	Stores Equipment	191,583	954,175	1,145,758	147,671	680,842	828,513	43,912	273,333	317,245
4	394000	Tools, Shop & Garage Equipment	2,386,072	6,152,713	8,538,785	1,865,495	4,390,207	6,255,702	520,577	1,762,506	2,283,083

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	5,375	432,433	437,808	4,348	308,558	312,906	1,027	123,875	124,902
4	396XXX	Power Operated Equipment	3,371,812	1,056,597	4,428,409	2,456,479	753,924	3,210,403	915,333	302,673	1,218,006
4	397XXX	Communications Equipment	2,528,840	13,816,928	16,345,768	1,195,826	9,858,931	11,054,757	1,333,014	3,957,997	5,291,011
4	398000	Miscellaneous Equipment	2,513	91,967	94,480	602	65,622	66,224	1,911	26,345	28,256
		TOTAL GENERAL PLANT	32,272,138	67,242,039	99,514,177	25,015,867	47,979,884	72,995,751	7,256,271	19,262,155	26,518,426
		TOTAL PLANT IN SERVICE	710,940,726	158,088,587	869,029,313	479,711,053	111,794,100	591,505,153	231,229,673	46,294,487	277,524,160
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,635,195)	(15,635,195)	0	(10,797,666)	(10,797,666)	0	(4,837,529)	(4,837,529)
G-ADEP		Distribution Plant	(217,613,548)	(1,756,482)	(219,370,030)	(142,822,678)	(1,191,545)	(144,014,223)	(74,790,870)	(564,937)	(75,355,807)
G-ADEP		General Plant	(10,846,180)	(20,269,866)	(31,116,046)	(7,629,648)	(14,463,360)	(22,093,008)	(3,216,532)	(5,806,506)	(9,023,038)
		TOTAL ACCUMULATED DEPRECIATION	(228,459,728)	(37,661,543)	(266,121,271)	(150,452,326)	(26,452,571)	(176,904,897)	(78,007,402)	(11,208,972)	(89,216,374)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(290,947)	(578,955)	(869,902)	(199,578)	(413,108)	(612,686)	(91,369)	(165,847)	(257,216)
G-AAMT		Misc IT Intangible Plant - 3031XX	(12,493)	(11,943,716)	(11,956,209)	0	(8,522,319)	(8,522,319)	(12,493)	(3,421,397)	(3,433,890)
G-AAMT		Underground Storage	0	(210,527)	(210,527)	0	(145,390)	(145,390)	0	(65,137)	(65,137)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(303,440)	(12,733,198)	(13,036,638)	(199,578)	(9,080,817)	(9,280,395)	(103,862)	(3,652,381)	(3,756,243)
		TOTAL ACCUMULATED DEPR/AMORT	(228,763,168)	(50,394,741)	(279,157,909)	(150,651,904)	(35,533,388)	(186,185,292)	(78,111,264)	(14,861,353)	(92,972,617)
		NET GAS UTILITY PLANT before DFIT	482,177,558	107,693,846	589,871,404	329,059,149	76,260,712	405,319,861	153,118,409	31,433,134	184,551,543
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(108,730,901)	(108,730,901)	0	(74,712,264)	(74,712,264)	0	(34,018,637)	(34,018,637)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,070,235)	(18,070,235)	0	(12,889,458)	(12,889,458)	0	(5,180,777)	(5,180,777)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(41,828)	(41,828)	0	(29,846)	(29,846)	0	(11,982)	(11,982)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(483,914)	(483,914)	0	(332,512)	(332,512)	0	(151,402)	(151,402)
		TOTAL ACCUMULATED DFIT	0	(127,326,878)	(127,326,878)	0	(87,964,080)	(87,964,080)	0	(39,362,798)	(39,362,798)
		NET GAS UTILITY PLANT	482,177,558	(19,633,032)	462,544,526	329,059,149	(11,703,368)	317,355,781	153,118,409	(7,929,664)	145,188,745

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.837%	32.163%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.713%	31.287%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	482,177,558	(19,633,032)	462,544,526	329,059,149	(11,703,368)	317,355,781	153,118,409	(7,929,664)	145,188,745
		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	7,162,037	7,162,037	0	4,946,103	4,946,103	0	2,215,934	2,215,934
4	252000	Customer Advances	(3,368)	(29)	(3,397)	0	(21)	(21)	(3,368)	(8)	(3,376)
99	235199	Customer Deposits	(564,900)	0	(564,900)	(564,900)	0	(564,900)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(899,903)	0	(899,903)	(752,880)	0	(752,880)	(147,023)	0	(147,023)
99	182302	WA Excess Nat Gas Line Extension	7,903,280	0	7,903,280	7,903,280	0	7,903,280	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,841,166)	0	(1,841,166)	(1,841,166)	0	(1,841,166)	0	0	0
C-WKC		Working Capital	10,357,094	0	10,357,094	6,868,759	0	6,868,759	3,488,335	0	3,488,335
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	14,951,037	12,893,072	27,844,109	11,613,093	8,903,955	20,517,048	3,337,944	3,989,117	7,327,061
		NET RATE BASE	497,128,595	(6,739,960)	490,388,635	340,672,242	(2,799,413)	337,872,829	156,456,353	(3,940,547)	152,515,806

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-12A
For Twelve Months 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)	8,265,397	8,265,397												
Hydro (ED-AN)	11,951,913	11,951,913												
Other (ED-AN)	9,773,270	9,773,270												
Total Electric Production	29,990,580	29,990,580												
Electric Transmission														
ED-AN	12,776,301	12,776,301												
Total Electric Transmission	12,776,301	12,776,301												
Electric Distribution														
ED-AN	59,887	59,887												
ED-ID	17,585,449	17,585,449												
ED-WA	31,650,694	31,650,694												
Total Electric Distribution	49,296,030	49,296,030												
Gas Underground Storage														
1 GD-AN	881,408		881,408			881,408	881,408		608,700	608,700		272,708	272,708	
GD-OR	148,427			148,427										
Total Gas Underground Storage	1,029,835		881,408	148,427		881,408	881,408		608,700	608,700		272,708	272,708	
Gas Distribution														
6 GD-AN	63,487		63,487			63,487	63,487		43,068	43,068		20,419	20,419	
GD-ID	5,486,847		5,486,847		5,486,847	5,486,847	5,486,847				5,486,847		5,486,847	
GD-WA	11,407,152		11,407,152		11,407,152	11,407,152	11,407,152	11,407,152						
GD-OR	7,613,678			7,613,678										
Total Gas Distribution	24,571,164		16,957,486	7,613,678		16,893,999	16,957,486		11,407,152	43,068	11,450,220	5,486,847	20,419	5,507,266
General Plant														
ED-AN	2,284,571	2,284,571												
ED-ID	253,891	253,891												
ED-WA	607,602	607,602												
7,4 CD-AA	21,504,939	15,082,489	4,419,050	2,003,400		4,419,050	4,419,050		3,153,169	3,153,169		1,265,881	1,265,881	
9,4 CD-AN	996,867	774,715	222,152			222,152	222,152		158,514	158,514		63,638	63,638	
9 CD-ID	356,647	277,168	79,479		79,479	79,479	79,479				79,479		79,479	
9 CD-WA	447,025	347,405	99,620		99,620	99,620	99,620	99,620			99,620			
8,4 GD-AA	354,244		242,877	111,367		242,877	242,877		173,302	173,302		69,575	69,575	
4 GD-AN	31,777		31,777			31,777	31,777		22,674	22,674		9,103	9,103	
GD-ID	26,306		26,306		26,306	26,306	26,306				26,306		26,306	
GD-WA	294,440		294,440		294,440	294,440	294,440	294,440			294,440			
GD-OR	184,574			184,574										
Total General Plant	27,342,883	19,627,841	5,415,701	2,299,341		499,845	4,915,856	5,415,701	394,060	3,507,659	3,901,719	105,785	1,408,197	1,513,982
Total Depreciation Expense	145,006,793	111,690,752	23,254,595	10,061,446		17,393,844	5,860,751	23,254,595	11,801,212	4,159,427	15,960,639	5,592,632	1,701,324	7,293,956

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 DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months 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	67.837%	32.163%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended October 31, 2018
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
7,4	Franchises (302000) ED-AN	918,400	918,400												
	Misc Intangible Plt (303000) ED-AN	235,757	235,757												
Total Production/Transmission		1,154,157	1,154,157												
Distribution															
7,4	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	602,836	422,799	123,877	56,160										
9,4	CD-AN	9,729	7,561	2,168			123,877	123,877		88,391	88,391		35,486		
	GD-ID	14,942		14,942			2,168	2,168		1,547	1,547		621		
	GD-WA	24,862		24,862			14,942	14,942				14,942	14,942		
	GD-OR	8,068			8,068		24,862	24,862	24,862		24,862				
Total General Plant - 303000		660,437	430,360	165,849	64,228		39,804	126,045	165,849	24,862	89,938	114,800	14,942	36,107	51,049
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	26,581,077	18,642,639	5,462,145	2,476,293										
9,4	CD-AN	13,190	10,251	2,939			5,462,145	5,462,145		3,897,459	3,897,459		1,564,686		
9,4	CD-ID	12,790	9,940	2,850			2,939	2,939		2,097	2,097		842		
9,4	CD-WA	364,937	283,611	81,326			2,850	2,850				2,850	2,850		
	ED-AN	2,020,405	2,020,405				81,326	81,326	81,326		81,326		0		
	ED-ID	0	0												
	ED-WA	606,388	606,388												
8,4	GD-AA	128,562		88,145	40,417		88,145	88,145		62,895	62,895		25,250		
4	GD-AN	0		0			0	0		0	0		0		
	GD-OR	0			0								0		
Total Miscellaneous IT Intangible Plant - 3031XX		29,727,349	21,573,234	5,637,405	2,516,710		84,176	5,553,229	5,637,405	81,326	3,962,451	4,043,777	2,850	1,590,778	1,593,628
Gas Underground Storage															
1	GD-AN	190		190			190	190		131	131		59		
Total Gas Underground Storage		190		190			190	190		131	131		59		
General Plant - 390200, 396200															
7,4	CD-AA	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		
Total Amortization Expense		31,620,182	23,235,800	5,803,444	2,580,938		123,980	5,679,464	5,803,444	106,188	4,052,520	4,158,708	17,792	1,626,944	1,644,736

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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)	(301,064,857)	(301,064,857)												
	Hydro (ED-AN)	(131,684,995)	(131,684,995)												
	Other (ED-AN)	(122,363,829)	(122,363,829)												
Total Electric Production		(555,113,681)	(555,113,681)												
Electric Transmission															
	ED-AN	(213,400,566)	(213,400,566)												
Total Electric Transmission		(213,400,566)	(213,400,566)												
Electric Distribution															
	ED-AN	(149,977)	(149,977)												
	ED-ID	(207,893,748)	(207,893,748)												
	ED-WA	(332,578,674)	(332,578,674)												
Total Electric Distribution		(540,622,399)	(540,622,399)												
Gas Underground Storage															
1	GD-AN	(15,635,195)	(15,635,195)			(15,635,195)	(15,635,195)		(10,797,666)	(10,797,666)		(4,837,529)	(4,837,529)		
	GD-OR	(1,061,845)		(1,061,845)											
Total Gas Underground Storage		(16,697,040)	(15,635,195)	(1,061,845)		(15,635,195)	(15,635,195)		(10,797,666)	(10,797,666)		(4,837,529)	(4,837,529)		
Gas Distribution															
6	GD-AN	(1,756,482)	(1,756,482)			(1,756,482)	(1,756,482)		(1,191,545)	(1,191,545)		(564,937)	(564,937)		
	GD-ID	(74,790,870)	(74,790,870)			(74,790,870)	(74,790,870)				(74,790,870)		(74,790,870)		
	GD-WA	(142,822,678)	(142,822,678)			(142,822,678)	(142,822,678)	(142,822,678)		(142,822,678)					
	GD-OR	(108,458,594)		(108,458,594)											
Total Gas Distribution		(327,828,624)	(219,370,030)	(108,458,594)		(217,613,548)	(1,756,482)	(219,370,030)	(142,822,678)	(1,191,545)	(144,014,223)	(74,790,870)	(564,937)	(75,355,807)	
General Plant															
	ED-AN	(46,550,300)	(46,550,300)												
	ED-ID	(10,207,397)	(10,207,397)												
	ED-WA	(19,643,411)	(19,643,411)												
7,4	CD-AA	(63,078,513)	(44,240,115)	(12,962,004)	(5,876,394)		(12,962,004)	(12,962,004)		(9,248,908)	(9,248,908)		(3,713,096)	(3,713,096)	
9,4	CD-AN	(12,684,922)	(9,858,087)	(2,826,835)			(2,826,835)	(2,826,835)		(2,017,060)	(2,017,060)		(809,775)	(809,775)	
9	CD-ID	(6,123,427)	(4,758,821)	(1,364,606)		(1,364,606)	(1,364,606)				(1,364,606)		(1,364,606)		
9	CD-WA	(4,296,540)	(3,339,056)	(957,484)		(957,484)	(957,484)	(957,484)		(957,484)	(957,484)				
8,4	GD-AA	(2,233,829)		(1,531,558)	(702,271)		(1,531,558)	(1,531,558)		(1,092,828)	(1,092,828)		(438,730)	(438,730)	
4	GD-AN	(2,949,469)		(2,949,469)			(2,949,469)	(2,949,469)		(2,104,564)	(2,104,564)		(844,905)	(844,905)	
	GD-ID	(1,851,926)		(1,851,926)		(1,851,926)	(1,851,926)				(1,851,926)		(1,851,926)		
	GD-WA	(6,672,164)		(6,672,164)		(6,672,164)	(6,672,164)	(6,672,164)		(6,672,164)	(6,672,164)				
	GD-OR	(4,616,275)		(4,616,275)											
Total General Plant		(180,908,173)	(138,597,187)	(31,116,046)	(11,194,940)		(10,846,180)	(20,269,866)	(31,116,046)	(7,629,648)	(14,463,360)	(22,093,008)	(3,216,532)	(5,806,506)	(9,023,038)
Total Accumulated Depreciation		(1,834,570,483)	(1,447,733,833)	(266,121,271)	(120,715,379)		(228,459,728)	(37,661,543)	(266,121,271)	(150,452,326)	(26,452,571)	(176,904,897)	(78,007,402)	(11,208,972)	(89,216,374)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/1/2019 2:35 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	67.837%	32.163%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended October 31, 2018
 Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

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	(11,365,888)	(11,365,888)												
Misc Intangible Plt (303000)	ED-AN	(1,692,528)	(1,692,528)												
Total Production/Transmission		(13,058,416)	(13,058,416)												
Distribution															
Franchises (302000)	ED-WA	(201,592)	(201,592)												
Misc Intangible Plt (303000)	ED-WA	(38,763)	(38,763)												
Total Distribution		(240,355)	(240,355)												
General Plant - 303000															
7,4	CD-AA	(2,708,980)	(1,899,943)	(556,668)	(252,369)		(556,668)	(556,668)		(397,205)	(397,205)		(159,463)	(159,463)	
9,4	CD-AN	(100,010)	(77,723)	(22,287)			(22,287)	(22,287)		(15,903)	(15,903)		(6,384)	(6,384)	
	GD-ID	(91,369)		(91,369)			(91,369)	(91,369)				(91,369)		(91,369)	
	GD-WA	(199,578)		(199,578)			(199,578)	(199,578)	(199,578)		(199,578)				
	GD-OR	(91,376)			(91,376)										
Total General Plant - 303000		(3,191,313)	(1,977,666)	(869,902)	(343,745)		(290,947)	(578,955)	(869,902)	(199,578)	(413,108)	(612,686)	(91,369)	(165,847)	(257,216)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(56,654,337)	(39,734,518)	(11,641,900)	(5,277,919)		(11,641,900)	(11,641,900)		(8,306,961)	(8,306,961)		(3,334,939)	(3,334,939)	
9,4	CD-AN	(43,288)	(33,642)	(9,646)			(9,646)	(9,646)		(6,883)	(6,883)		(2,763)	(2,763)	
9	CD-ID	(56,061)	(43,568)	(12,493)			(12,493)	(12,493)				(12,493)		(12,493)	
9	CD-WA	(25,236)	(19,612)	(5,624)			(5,624)	(5,624)	(5,624)			0		0	
	ED-AN	(2,770,905)	(2,770,905)												
	ED-ID	0	0												
	ED-WA	(2,561,057)	(2,561,057)												
8,4	GD-AA	(426,140)		(292,170)	(133,970)		(292,170)	(292,170)		(208,475)	(208,475)		(83,695)	(83,695)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		(62,537,024)	(45,163,302)	(11,961,833)	(5,411,889)		(18,117)	(11,943,716)	(11,961,833)		(8,522,319)	(8,522,319)	(12,493)	(3,421,397)	(3,433,890)
Gas Underground Storage															
1	GD-AN	(210,527)		(210,527)			(210,527)	(210,527)		(145,390)	(145,390)		(65,137)	(65,137)	
Total Gas Underground Storage		(210,527)		(210,527)			(210,527)	(210,527)		(145,390)	(145,390)		(65,137)	(65,137)	
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	(112,936)	(112,936)												
	ED-WA	0	0												
	GD-WA	0		0			0	0	0						
	GD-OR	0			0										
Total General Plant - 390200, 396200		(112,936)	(112,936)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(79,350,571)	(60,552,675)	(13,042,262)	(5,755,634)		(309,064)	(12,733,198)	(13,042,262)	(199,578)	(9,080,817)	(9,280,395)	(103,862)	(3,652,381)	(3,756,243)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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-12A
For Twelve Months 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	443,572	58,519	362,279	22,774	443,572	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,667,266	0	0	0	0	2,667,266	0	0	2,667,266	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	15,556,074	771,347	702,068	7,229,333	8,702,748	2,871,671	97,436	2,109,983	5,079,090	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,278,699	1,094,832	2,552,979	4,630,888	8,278,699	0	0	0	0	0	0	0
99		GD-WA / ID / AN	5,347,500	0	0	0	0	5,347,500	0	0	5,347,500	0	0	0
99		GD-OR / AS	3,689,501	0	0	0	0	0	0	0	0	3,689,501	0	3,689,501
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	104,246,741	0	0	73,113,452	73,113,452	0	0	21,421,663	21,421,663	0	9,711,626	9,711,626
9		CD-WA / ID / AN	25,298,612	5,612,867	5,788,468	8,259,481	19,660,816	1,609,506	1,659,860	2,368,430	5,637,796	0	0	0
		TOTAL ACCOUNT	146,861,053	6,707,699	8,341,447	86,003,821	101,052,967	6,957,006	1,659,860	23,790,093	32,406,959	3,689,501	9,711,626	13,401,127
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,316,537	818,161	0	2,498,376	3,316,537	0	0	0	0	0	0	0
99		GD-WA / ID / AN	35,604	0	0	0	0	35,604	0	0	35,604	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	435,248	0	0	0	0	0	0	298,415	298,415	0	136,833	136,833
7		CD-AA	73,984,477	0	0	51,889,013	51,889,013	0	0	15,203,070	15,203,070	0	6,892,394	6,892,394
9		CD-WA / ID / AN	1,133,848	735,984	63,502	81,685	881,171	211,045	18,209	23,423	252,677	0	0	0
		TOTAL ACCOUNT	78,905,714	1,554,145	63,502	54,469,074	56,086,721	246,649	18,209	15,524,908	15,789,766	0	7,029,227	7,029,227
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	43,240,500	20,712,311	8,848,484	13,679,705	43,240,500	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,871,769	0	0	0	0	8,705,782	2,444,831	1,721,156	12,871,769	0	0	0
99		GD-OR / AS	3,844,682	0	0	0	0	0	0	0	0	3,844,682	0	3,844,682
8		GD-AA	5,538	0	0	0	0	0	0	3,797	3,797	0	1,741	1,741
7		CD-AA	4,807,013	0	0	3,371,399	3,371,399	0	0	987,793	987,793	0	447,821	447,821
9		CD-WA / ID / AN	6,210,426	1,968,025	767,772	2,090,635	4,826,432	564,337	220,161	599,496	1,383,994	0	0	0
		TOTAL ACCOUNT	70,979,928	22,680,336	9,616,256	19,141,739	51,438,331	9,270,119	2,664,992	3,312,242	15,247,353	3,844,682	449,562	4,294,244

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	29,639	0	0	0	0	0	0	0	0	29,639	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,745,788	207,536	153,137	3,327,516	3,688,189	59,512	43,912	954,175	1,057,599	0	0	
		TOTAL ACCOUNT	5,262,837	217,997	167,500	3,701,942	4,087,439	147,672	43,912	954,175	1,145,759	29,639	0	29,639
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,937,965	767,251	239,159	3,931,555	4,937,965	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,546,884	0	0	0	0	1,861,871	304,010	381,003	2,546,884	0	0	
99		GD-OR / AS	881,052	0	0	0	0	0	0	0	0	881,052	0	
8		GD-AA	4,376,458	0	0	0	0	0	0	3,000,587	3,000,587	0	1,375,871	
7		CD-AA	13,280,948	0	0	9,314,593	9,314,593	0	0	2,729,102	2,729,102	0	1,237,253	
9		CD-WA / ID / AN	1,176,619	12,635	755,237	146,538	914,410	3,623	216,566	42,020	262,209	0	0	
		TOTAL ACCOUNT	27,199,926	779,886	994,396	13,392,686	15,166,968	1,865,494	520,576	6,152,712	8,538,782	881,052	2,613,124	3,494,176
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	112,219	0	0	112,219	112,219	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	112,219	0	0	112,219	112,219	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,337,193	273,399	17,911	1,045,883	1,337,193	0	0	0	0	0	0	
99		GD-WA / ID / AN	104,057	0	0	0	0	4,270	1,002	98,785	104,057	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	1,077,518	0	0	755,717	755,717	0	0	221,419	221,419	0	100,382	
9		CD-WA / ID / AN	7,808	271	87	5,710	6,068	78	25	1,637	1,740	0	0	
		TOTAL ACCOUNT	2,728,795	273,670	17,998	1,807,310	2,098,978	4,348	1,027	432,433	437,808	40,917	151,092	192,009

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,133,733	14,314,857	9,495,876	8,323,000	32,133,733	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,031,704	0	0	0	0	2,384,257	826,858	820,589	4,031,704	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	1,292,831	251,861	308,540	444,322	1,004,723	72,222	88,475	127,411	288,108	0	0	
		TOTAL ACCOUNT	38,030,581	14,566,718	9,804,416	9,137,971	33,509,105	2,456,479	915,333	1,056,597	4,428,409	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,783,682	12,115,286	6,967,841	45,700,555	64,783,682	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,163,210	0	0	0	0	673,833	489,377	0	1,163,210	0	0	
99		GD-OR / AS	1,222,085	0	0	0	0	0	0	0	0	1,222,085	0	
8		GD-AA	1,153,592	0	0	0	0	0	0	790,926	790,926	0	362,666	
7		CD-AA	53,221,306	0	0	37,326,763	37,326,763	0	0	10,936,446	10,936,446	0	4,958,097	
9		CD-WA / ID / AN	15,504,536	1,820,361	2,942,033	7,286,956	12,049,350	521,994	843,636	2,089,556	3,455,186	0	0	
		TOTAL ACCOUNT	137,048,411	13,935,647	9,909,874	90,314,274	114,159,795	1,195,827	1,333,013	13,816,928	16,345,768	1,222,085	5,320,763	6,542,848
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	150,759	0	6,846	143,913	150,759	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	446,422	0	0	313,098	313,098	0	0	91,735	91,735	0	41,589	
9		CD-WA / ID / AN	12,315	2,099	6,663	808	9,570	602	1,911	232	2,745	0	0	
		TOTAL ACCOUNT	611,863	2,099	13,509	457,819	473,427	602	1,911	91,967	94,480	2,367	41,589	43,956
		TOTAL GENERAL PLANT	523,297,401	61,489,544	39,630,966	285,768,188	386,888,698	25,015,867	7,256,269	67,242,038	99,514,174	10,602,621	26,291,908	36,894,529

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-12A
For Twelve Months 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	10,692,526	319,716	0	10,372,810	10,692,526	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	9,042,525	0	0	6,341,975	6,341,975	0	0	1,858,148	1,858,148	0	842,402	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,157,431	319,716	0	16,865,597	17,185,313	1,022,594	779,605	1,901,394	3,703,593	426,123	842,402	1,268,525
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,220,164	3,147,699	0	10,072,465	13,220,164	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	651,976	0	0	0	0	0	0	447,008	447,008	0	204,968	
7		CD-AA	84,274,564	0	0	59,105,966	59,105,966	0	0	17,317,580	17,317,580	0	7,851,018	
9		CD-WA / ID / AN	150,034	0	58,726	57,873	116,599	0	16,840	16,595	33,435	0	0	
		TOTAL ACCOUNT	98,296,738	3,147,699	58,726	69,236,304	72,442,729	0	16,840	17,781,183	17,798,023	0	8,055,986	8,055,986
	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	3,019,567	0	0	2,117,773	2,117,773	0	0	620,491	620,491	0	281,303	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,019,567	0	0	2,117,773	2,117,773	0	0	620,491	620,491	0	281,303	281,303
	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-12A
For Twelve Months 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	
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	30,049,371	0	0	21,075,127	21,075,127	0	0	6,174,845	6,174,845	0	2,799,399	2,799,399
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	30,049,371	0	0	21,075,127	21,075,127	0	0	6,174,845	6,174,845	0	2,799,399	2,799,399
	303121	Misc Intangible Plant--AMI 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	1,315,316	0	0	922,497	922,497	0	0	270,284	270,284	0	122,535	122,535
9		CD-WA / ID / AN	1,824,524	1,417,929	0	0	1,417,929	406,595	0	0	406,595	0	0	0
		TOTAL ACCOUNT	3,139,840	1,417,929	0	922,497	2,340,426	406,595	0	270,284	676,879	0	122,535	122,535
	TOTAL		257,494,150	4,885,344	58,726	180,935,262	185,879,332	1,429,189	796,445	47,468,001	49,693,635	426,123	21,495,060	21,921,183

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-12A
For Twelve Months 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	(87,130,671)	(61,109,096)	(17,904,482)	(8,117,093)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(743,792)	(578,038)	(165,754)	0
7	283750 CD-AA	(203,549)	(142,759)	(41,827)	(18,963)
	Total	(88,078,012)	(61,829,893)	(18,112,063)	(8,136,056)

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-12A
For Twelve Months Ended October 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,338,034	3,338,034	0	0	0	0	3,338,034
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	667	667	0	0	0	0	667
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,019)	(2,019)	0	0	0	0	(2,019)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(1)	(1)	0	0	0	0	(1)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	52,009,983	25,780,403	0	77,790,386	45,141,224	22,292,068	6,868,759	3,488,335	0
TOTAL		52,009,983	25,780,403	3,336,681	81,127,067	45,141,224	22,292,068	6,868,759	3,488,335	3,336,681

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						