

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,158,379	24,141,529	12,016,850
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,158,379	24,141,529	12,016,850
G-APL	Gas Net Adjusted Rate Base	534,031,017	377,022,378	157,008,639
	RATE OF RETURN	6.771%	6.403%	7.654%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 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	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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2018
Ending Balance 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
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2018
Ending Balance 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	System 279,247,994 100.000%	Washington 190,413,141 68.188%	Idaho 88,834,853 31.812%	
11	Book Depreciation Percent	11-01-2017 thru 10-31-2018	23,254,595 100.000%	15,960,640 68.634%	7,293,955 31.366%	
12	Net Gas Plant (before ADFIT) Percent	10-01-2018 thru 10-31-2018	634,784,385 100.000%	446,055,048 70.269%	188,729,337 29.731%	
13	G-PLT Net Gas General Plant Percent	10-01-2018 thru 10-31-2018	85,342,386 100.000%	67,612,938 79.226%	17,729,448 20.774%	
14	Net Allocated Schedule M's Percent	11-01-2017 thru 10-31-2018	-33,711,356 100.000%	-23,000,935 68.229%	-10,710,421 31.771%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	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-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,299,504	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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For Twelve Months Ended October 31, 2018	
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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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For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	113,880	113,880	0	75,713	75,713	0	38,167	38,167
2	902000	Meter Reading Expenses	1,901,325	105,640	2,006,965	1,775,647	70,235	1,845,882	125,678	35,405	161,083
2	903XXX	Customer Records & Collection Expenses	1,526,828	4,974,327	6,501,155	1,094,892	3,307,181	4,402,073	431,936	1,667,146	2,099,082
2	904000	Uncollectible Accounts	0	1,600,356	1,600,356	0	1,063,997	1,063,997	0	536,359	536,359
2	905000	Misc Customer Accounts	0	182,622	182,622	0	121,416	121,416	0	61,206	61,206
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,428,153	6,976,825	10,404,978	2,870,539	4,638,542	7,509,081	557,614	2,338,283	2,895,897
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	8,430,551	158,833	8,589,384	7,041,472	105,600	7,147,072	1,389,079	53,233	1,442,312
2	909000	Advertising	252	960,180	960,432	165	638,376	638,541	87	321,804	321,891
2	910000	Misc Customer Service & Info Exp	0	199,602	199,602	0	132,705	132,705	0	66,897	66,897
		TOTAL CUSTOMER SERVICE & INFO EXP	8,430,803	1,318,615	9,749,418	7,041,637	876,681	7,918,318	1,389,166	441,934	1,831,100
		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

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		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	32,918,481	169,608,605	58,586,137	14,040,261	72,626,398
NET OPERATING INCOME (LOSS) BEFORE FIT					44,052,259		29,069,459			14,982,800	
G-FIT		FEDERAL INCOME TAX			6,317,637			3,559,073		2,758,564	
G-FIT		DEFERRED FEDERAL INCOME TAX			1,596,307			1,383,689		212,618	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			36,158,379			24,141,529			12,016,850

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers		100.000%		66.485%		33.515%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.990%		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-495-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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-804-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	323,208	158,833	482,041	260,677	105,600	366,277	62,531	53,233	115,764
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	105,600	7,147,072	1,389,079	53,233	1,442,312

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended October 31, 2018 Ending Balance 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	534,031,017	377,022,378	157,008,639
	Interest Deduction for FIT Calculation	15,634,868	11,058,066	4,576,802
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended October 31, 2018				
Ending Balance 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	135,865,895	60,637,034
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	29,069,459	14,982,800
G-INT	Less: Interest Expense	15,634,868	11,058,066	4,576,802
G-SCM	Schedule M Adjustments	(8,272,567)	(7,156,546)	(1,116,021)
	Taxable Net Operating Income	20,144,824	10,854,847	9,289,977
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	4,230,413	2,279,518	1,950,895
	Federal Income Tax on 2017 Income at 35%	2,087,224	1,279,555	807,669
	Total Federal Income Tax	6,317,637	3,559,073	2,758,564
G-DTE	Deferred FIT	1,596,307	1,383,689	212,618
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	7,893,880	4,927,930	2,965,950
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
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	17,517,824	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	(210,404)	(210,404)	0	(89,023)	(89,023)
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	192,073	192,073	0	81,267	81,267
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	(3,380,397)	(3,380,397)	0	(1,430,255)	(1,430,255)
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	(344,758)	(344,758)	0	(145,868)	(145,868)
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	102,723	102,723	0	51,783	51,783
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	(3,458,168)	(3,458,168)	0	(1,463,160)	(1,463,160)
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	(23,000,935)	(7,156,546)	9,594,400	(10,710,421)	(1,116,021)

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%	67.837%	32.163%
G-ALL	11	Book Depreciation	100.000%	68.634%	31.366%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.269%	29.731%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended October 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	3,701,885	2,601,278	1,100,607
99	410100	Deferred Federal Income Tax Exp	(1,999,092)	(1,140,537)	(858,555)
		SUBTOTAL	1,702,793	1,460,741	242,052
14	411100	Deferred Federal Income Tax Expense - Allocated	(70,068)	(49,236)	(20,832)
99	411100	Deferred Federal Income Tax Exp	(36,418)	(27,816)	(8,602)
		SUBTOTAL	(106,486)	(77,052)	(29,434)
		Total Deferred Federal Income Tax Expense	1,596,307	1,383,689	212,618

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	70.269%	29.731%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	2,178,433	3,980,632	1,022,594	1,554,399	2,576,993	779,605	624,034	1,403,639
4	3031XX	Misc Intangible IT Plant (3031XX)	3,330,181	45,836,659	49,166,840	3,320,813	32,706,290	36,027,103	9,368	13,130,369	13,139,737
TOTAL INTANGIBLE PLANT			5,132,380	48,015,092	53,147,472	4,343,407	34,260,689	38,604,096	788,973	13,754,403	14,543,376
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	2,661,238	2,661,238	0	1,837,851	1,837,851	0	823,387	823,387
1	352XXX	Wells	0	19,362,026	19,362,026	0	13,371,415	13,371,415	0	5,990,611	5,990,611
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	12,784,752	12,784,752	0	8,829,150	8,829,150	0	3,955,602	3,955,602
1	355000	Measuring & Regulating Equipment	0	1,455,507	1,455,507	0	1,005,173	1,005,173	0	450,334	450,334
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,731,571	2,731,571	0	1,886,423	1,886,423	0	845,148	845,148
TOTAL UNDERGROUND STORAGE PLANT			0	41,722,779	41,722,779	0	28,832,394	28,832,394	0	12,890,385	12,890,385
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	1,201,622	0	1,201,622	804,026	0	804,026	397,596	0	397,596
6	376000	Mains	353,093,588	2,518,938	355,612,526	234,098,271	1,708,772	235,807,043	118,995,317	810,166	119,805,483
6	378000	Measuring & Reg Station Equip-General	6,186,874	0	6,186,874	3,986,503	0	3,986,503	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	252,417,126	0	252,417,126	173,925,807	0	173,925,807	78,491,319	0	78,491,319
6	381XXX	Meters	85,631,813	0	85,631,813	61,457,349	0	61,457,349	24,174,464	0	24,174,464
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			708,918,864	2,518,938	711,437,802	479,192,989	1,708,772	480,901,761	229,725,875	810,166	230,536,041
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,060,420	2,109,983	5,170,403	2,962,984	1,505,557	4,468,541	97,436	604,426	701,862
4	390XXX	Structures & Improvements	22,491,630	24,742,244	47,233,874	20,799,423	17,654,581	38,454,004	1,692,207	7,087,663	8,779,870
4	391XXX	Office Furniture & Equipment	1,860,634	14,987,272	16,847,906	1,842,577	10,694,018	12,536,595	18,057	4,293,254	4,311,311
4	392XXX	Transportation Equipment	12,484,782	3,931,536	16,416,318	9,729,519	2,805,308	12,534,827	2,755,263	1,126,228	3,881,491
4	393000	Stores Equipment	205,910	981,858	1,187,768	160,127	700,595	860,722	45,783	281,263	327,046
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,406,616	8,778,435	1,855,602	4,571,377	6,426,979	516,217	1,835,239	2,351,456

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended October 31, 2018
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395XXX	Laboratory Equipment	28,760	464,958	493,718	28,760	331,766	360,526	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,063,900	4,456,576	2,456,517	759,135	3,215,652	936,159	304,765	1,240,924
4	397XXX	Communications Equipment	3,216,014	14,086,847	17,302,861	1,899,590	10,051,529	11,951,119	1,316,424	4,035,318	5,351,742
4	398000	Miscellaneous Equipment	1,911	97,671	99,582	0	69,692	69,692	1,911	27,979	29,890
		TOTAL GENERAL PLANT	49,114,556	68,872,885	117,987,441	41,735,099	49,143,558	90,878,657	7,379,457	19,729,327	27,108,784
		TOTAL PLANT IN SERVICE	763,165,800	161,129,694	924,295,494	525,271,495	113,945,413	639,216,908	237,894,305	47,184,281	285,078,586
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(16,286,525)	(16,286,525)	0	(11,247,474)	(11,247,474)	0	(5,039,051)	(5,039,051)
G-ADEP		Distribution Plant	(224,589,089)	(1,783,049)	(226,372,138)	(147,292,446)	(1,209,567)	(148,502,013)	(77,296,643)	(573,482)	(77,870,125)
G-ADEP		General Plant	(11,832,338)	(20,812,717)	(32,645,055)	(8,415,013)	(14,850,706)	(23,265,719)	(3,417,325)	(5,962,011)	(9,379,336)
		TOTAL ACCUMULATED DEPRECIATION	(236,421,427)	(38,882,291)	(275,303,718)	(155,707,459)	(27,307,747)	(183,015,206)	(80,713,968)	(11,574,544)	(92,288,512)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(310,849)	(642,346)	(953,195)	(212,009)	(458,340)	(670,349)	(98,840)	(184,006)	(282,846)
G-AAMT		Misc IT Intangible Plant - 3031XX	(6,151)	(13,166,714)	(13,172,865)	0	(9,394,977)	(9,394,977)	(6,151)	(3,771,737)	(3,777,888)
G-AAMT		Underground Storage	0	0	0	0	0	0	0	0	0
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(317,000)	(13,809,060)	(14,126,060)	(212,009)	(9,853,317)	(10,065,326)	(104,991)	(3,955,743)	(4,060,734)
		TOTAL ACCUMULATED DEPR/AMORT	(236,738,427)	(52,691,351)	(289,429,778)	(155,919,468)	(37,161,064)	(193,080,532)	(80,818,959)	(15,530,287)	(96,349,246)
		NET GAS UTILITY PLANT before DFIT	526,427,373	108,438,343	634,865,716	369,352,027	76,784,349	446,136,376	157,075,346	31,653,994	188,729,340
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(110,058,016)	(110,058,016)	0	(77,336,667)	(77,336,667)	0	(32,721,349)	(32,721,349)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,915,658)	(18,915,658)	0	(13,495,241)	(13,495,241)	0	(5,420,417)	(5,420,417)
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	(394,928)	(394,928)	0	(277,512)	(277,512)	0	(117,416)	(117,416)
		TOTAL ACCUMULATED DFIT	0	(129,418,327)	(129,418,327)	0	(91,144,901)	(91,144,901)	0	(38,273,426)	(38,273,426)
		NET GAS UTILITY PLANT	526,427,373	(20,979,984)	505,447,389	369,352,027	(14,360,552)	354,991,475	157,075,346	(6,619,432)	150,455,914

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)	100.000%	70.269%	29.731%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	526,427,373	(20,979,984)	505,447,389	369,352,027	(14,360,552)	354,991,475	157,075,346	(6,619,432)	150,455,914
	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	10,561,280	10,561,280	0	7,293,620	7,293,620	0	3,267,660	3,267,660
4	252000 Customer Advances	(3,368)	0	(3,368)	0	0	0	(3,368)	0	(3,368)
99	235199 Customer Deposits	(558,907)	0	(558,907)	(558,907)	0	(558,907)	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	9,264,884	0	9,264,884	9,264,884	0	9,264,884	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,945,626)	0	(1,945,626)	(1,945,626)	0	(1,945,626)	0	0	0
C-WKC	Working Capital	5,534,301	0	5,534,301	4,019,059	0	4,019,059	1,515,242	0	1,515,242
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,291,284	16,292,344	28,583,628	10,779,410	11,251,493	22,030,903	1,511,874	5,040,851	6,552,725
	NET RATE BASE	538,718,657	(4,687,640)	534,031,017	380,131,437	(3,109,059)	377,022,378	158,587,220	(1,578,581)	157,008,639

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-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	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	272,708	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		
	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	63,487	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		
9	CD-WA	447,025	347,405	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		
	GD-WA	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-12E
For Twelve Months Ended October 31, 2018	
Ending Balance 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
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	235,757	235,757												
Total Production/Transmission		1,154,157	1,154,157												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		30,019	30,019												
General Plant - 303000															
7,4	CD-AA	602,836	422,799	123,877	56,160		123,877	123,877		88,391	88,391		35,486	35,486	
9,4	CD-AN	9,729	7,561	2,168			2,168	2,168		1,547	1,547		621	621	
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		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		5,462,145	5,462,145		3,897,459	3,897,459		1,564,686	1,564,686	
9,4	CD-AN	13,190	10,251	2,939			2,939	2,939		2,097	2,097		842	842	
9,4	CD-ID	12,790	9,940	2,850			2,850	2,850				2,850		2,850	
9,4	CD-WA	364,937	283,611	81,326			81,326	81,326	81,326		81,326			0	
	ED-AN	2,020,405	2,020,405												
	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	25,250	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	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	59	
Total Gas Underground Storage		190		190			190	190		131	131		59	59	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	48,030	48,030												
	GD-OR	0			0										
Total General Plant- 390200, 396200		48,030	48,030	0	0		0	0		0	0		0	0	
Total Amortization Expense		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-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(304,345,367)	(304,345,367)										
	Hydro (ED-AN)	(134,586,464)	(134,586,464)										
	Other (ED-AN)	(127,076,546)	(127,076,546)										
Total Electric Production		(566,008,377)	(566,008,377)										
Electric Transmission													
	ED-AN	(217,883,948)	(217,883,948)										
Total Electric Transmission		(217,883,948)	(217,883,948)										
Electric Distribution													
	ED-AN	(171,819)	(171,819)										
	ED-ID	(215,331,850)	(215,331,850)										
	ED-WA	(344,792,155)	(344,792,155)										
Total Electric Distribution		(560,295,824)	(560,295,824)										
Gas Underground Storage													
1	GD-AN	(16,286,525)	(16,286,525)		(16,286,525)	(16,286,525)		(11,247,474)	(11,247,474)		(5,039,051)	(5,039,051)	
	GD-OR	(1,137,900)		(1,137,900)									
Total Gas Underground Storage		(17,424,425)	(16,286,525)	(1,137,900)	(16,286,525)	(16,286,525)		(11,247,474)	(11,247,474)		(5,039,051)	(5,039,051)	
Gas Distribution													
6	GD-AN	(1,783,049)	(1,783,049)		(1,783,049)	(1,783,049)		(1,209,567)	(1,209,567)		(573,482)	(573,482)	
	GD-ID	(77,296,643)	(77,296,643)		(77,296,643)	(77,296,643)				(77,296,643)			(77,296,643)
	GD-WA	(147,292,446)	(147,292,446)		(147,292,446)	(147,292,446)	(147,292,446)		(147,292,446)				
	GD-OR	(111,020,356)		(111,020,356)									
Total Gas Distribution		(337,392,494)	(226,372,138)	(111,020,356)	(224,589,089)	(1,783,049)	(226,372,138)	(147,292,446)	(1,209,567)	(148,502,013)	(77,296,643)	(573,482)	(77,870,125)
General Plant													
	ED-AN	(47,727,627)	(47,727,627)										
	ED-ID	(10,899,002)	(10,899,002)										
	ED-WA	(20,887,819)	(20,887,819)										
7,4	CD-AA	(64,211,553)	(45,034,773)	(13,194,832)	(13,194,832)	(13,194,832)		(9,415,040)	(9,415,040)		(3,779,792)	(3,779,792)	
9,4	CD-AN	(13,327,205)	(10,357,237)	(2,969,968)	(2,969,968)	(2,969,968)		(2,119,191)	(2,119,191)		(850,777)	(850,777)	
9	CD-ID	(6,209,239)	(4,825,510)	(1,383,729)	(1,383,729)	(1,383,729)				(1,383,729)			(1,383,729)
9	CD-WA	(4,709,542)	(3,660,021)	(1,049,521)	(1,049,521)	(1,049,521)	(1,049,521)		(1,049,521)				
8,4	GD-AA	(2,309,037)	(1,583,122)	(725,915)	(1,583,122)	(1,583,122)		(1,129,621)	(1,129,621)		(453,501)	(453,501)	
4	GD-AN	(3,064,795)	(3,064,795)		(3,064,795)	(3,064,795)		(2,186,854)	(2,186,854)		(877,941)	(877,941)	
	GD-ID	(2,033,596)	(2,033,596)		(2,033,596)	(2,033,596)				(2,033,596)			(2,033,596)
	GD-WA	(7,365,492)	(7,365,492)		(7,365,492)	(7,365,492)	(7,365,492)		(7,365,492)				
	GD-OR	(4,662,096)		(4,662,096)									
Total General Plant		(187,407,003)	(143,391,989)	(32,645,055)	(11,832,338)	(20,812,717)	(32,645,055)	(8,415,013)	(14,850,706)	(23,265,719)	(3,417,325)	(5,962,011)	(9,379,336)
Total Accumulated Depreciation		(1,886,412,071)	(1,487,580,138)	(275,303,718)	(123,528,215)	(236,421,427)	(38,882,291)	(275,303,718)	(155,707,459)	(27,307,747)	(183,015,206)	(80,713,968)	(11,574,544)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended October 31, 2018	
Ending Balance 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	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(11,825,088)	(11,825,088)											
Misc Intangible Plt (303000)	ED-AN	(1,809,627)	(1,809,627)											
Total Production/Transmission		(13,634,715)	(13,634,715)											
Distribution														
Franchises (302000)	ED-WA	(213,669)	(213,669)											
Misc Intangible Plt (303000)	ED-WA	(41,696)	(41,696)											
Total Distribution		(255,365)	(255,365)											
General Plant - 303000														
7,4	CD-AA	(3,012,187)	(2,112,598)	(618,974)	(280,615)		(618,974)	(618,974)		(441,663)	(441,663)		(177,311)	(177,311)
9,4	CD-AN	(104,876)	(81,504)	(23,372)			(23,372)	(23,372)		(16,677)	(16,677)		(6,695)	(6,695)
	GD-ID	(98,840)		(98,840)			(98,840)	(98,840)				(98,840)		(98,840)
	GD-WA	(212,009)		(212,009)			(212,009)	(212,009)	(212,009)					
	GD-OR	(95,410)			(95,410)									
Total General Plant - 303000		(3,523,322)	(2,194,102)	(953,195)	(376,025)	(310,849)	(642,346)	(953,195)	(212,009)	(458,340)	(670,349)	(98,840)	(184,006)	(282,846)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(62,421,709)	(43,779,464)	(12,827,038)	(5,815,207)		(12,827,038)	(12,827,038)		(9,152,605)	(9,152,605)		(3,674,433)	(3,674,433)
9,4	CD-AN	(15,334)	(11,917)	(3,417)			(3,417)	(3,417)		(2,438)	(2,438)		(979)	(979)
9	CD-ID	(27,603)	(21,452)	(6,151)			(6,151)	(6,151)				(6,151)		(6,151)
9	CD-WA	(364,937)	(283,611)	(81,326)			(81,326)	(81,326)	(81,326)			0		0
	ED-AN	(3,630,534)	(3,630,534)											
	ED-ID	0	0											
	ED-WA	(2,808,588)	(2,808,588)											
8,4	GD-AA	(490,445)		(336,259)	(154,186)		(336,259)	(336,259)		(239,934)	(239,934)		(96,325)	(96,325)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(69,759,150)	(50,535,566)	(13,254,191)	(5,969,393)	(87,477)	(13,166,714)	(13,254,191)		(9,394,977)	(9,394,977)	(6,151)	(3,771,737)	(3,777,888)
Gas Underground Storage														
1	GD-AN	0		0			0	0		0	0		0	0
Total Gas Underground Storage		0		0			0	0		0	0		0	0
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(136,952)	(136,952)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(136,952)	(136,952)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(87,309,504)	(66,756,700)	(14,207,386)	(6,345,418)	(398,326)	(13,809,060)	(14,207,386)	(212,009)	(9,853,317)	(10,065,326)	(104,991)	(3,955,743)	(4,060,734)

Allocation Ratios:

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 System Contract Demand	69.060%	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-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		Total
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	498,192	113,139	362,279	22,774	498,192	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,758,578	0	0	0	0	2,758,578	0	0	2,758,578	0	0	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	15,702,006	825,967	702,068	7,229,333	8,757,368	2,962,983	97,436	2,109,983	5,170,402	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,269,300	1,106,045	2,527,591	4,635,664	8,269,300	0	0	0	0	0	0	0
99		GD-WA / ID / AN	19,182,911	0	0	0	0	19,182,911	0	0	19,182,911	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	108,873,691	0	0	76,358,563	76,358,563	0	0	22,372,455	22,372,455	0	10,142,673	10,142,673
9		CD-WA / ID / AN	25,481,302	5,637,300	5,901,274	8,264,220	19,802,794	1,616,512	1,692,207	2,369,789	5,678,508	0	0	0
		TOTAL ACCOUNT	165,553,622	6,743,345	8,428,865	89,258,447	104,430,657	20,799,423	1,692,207	24,742,244	47,233,874	3,746,418	10,142,673	13,889,091
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,805,943	725,950	0	2,079,993	2,805,943	0	0	0	0	0	0	0
99		GD-WA / ID / AN	809,634	0	0	0	0	809,634	0	0	809,634	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	71,577,595	0	0	50,200,946	50,200,946	0	0	14,708,480	14,708,480	0	6,668,169	6,668,169
9		CD-WA / ID / AN	4,870,836	3,602,205	62,971	120,194	3,785,370	1,032,943	18,057	34,466	1,085,466	0	0	0
		TOTAL ACCOUNT	80,420,366	4,328,155	62,971	52,401,133	56,792,259	1,842,577	18,057	14,987,272	16,847,906	0	6,780,201	6,780,201
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	45,726,488	22,065,119	9,295,593	14,365,776	45,726,488	0	0	0	0	0	0	0
99		GD-WA / ID / AN	13,458,581	0	0	0	0	9,164,262	2,539,075	1,755,244	13,458,581	0	0	0
99		GD-OR / AS	3,850,597	0	0	0	0	0	0	0	0	3,850,597	0	3,850,597
8		GD-AA	46,950	0	0	0	0	0	0	32,190	32,190	0	14,760	14,760
7		CD-AA	7,312,856	0	0	5,128,871	5,128,871	0	0	1,502,719	1,502,719	0	681,266	681,266
9		CD-WA / ID / AN	6,384,689	1,971,233	753,918	2,236,710	4,961,861	565,257	216,188	641,383	1,422,828	0	0	0
		TOTAL ACCOUNT	76,780,161	24,036,352	10,049,511	21,731,357	55,817,220	9,729,519	2,755,263	3,931,536	16,416,318	3,850,597	696,026	4,546,623

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0		
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,934,297	250,971	159,660	3,424,058	3,834,689	71,967	45,783	981,858	1,099,608	0	0	
		TOTAL ACCOUNT	5,446,349	261,432	174,023	3,798,484	4,233,939	160,127	45,783	981,858	1,187,768	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,341,776	768,586	233,715	4,339,475	5,341,776	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	0	870,875	0	
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	13,369,388	0	0	9,376,620	9,376,620	0	0	2,747,276	2,747,276	0	1,245,492	
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
		TOTAL ACCOUNT	28,007,854	780,684	988,926	13,859,386	15,628,996	1,855,602	516,217	6,406,617	8,778,436	870,875	2,729,547	3,600,422
	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	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,415,850	336,217	15,617	1,064,016	1,415,850	0	0	0	0	0	0	
99		GD-WA / ID / AN	122,179	0	0	0	0	28,760	0	93,419	122,179	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	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	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
		TOTAL ACCOUNT	3,009,941	336,217	15,617	1,954,683	2,306,517	28,760	0	464,959	493,719	40,917	168,788	209,705

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended October 31, 2018 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,450,015	14,314,857	9,501,623	8,633,535	32,450,015	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	0
		TOTAL ACCOUNT	38,400,495	14,566,718	9,810,163	9,473,971	33,850,852	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,418,925	12,372,493	7,107,391	45,939,041	65,418,925	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,348,909	0	0	0	0	876,344	472,565	0	1,348,909	0	0	0
99		GD-OR / AS	1,210,604	0	0	0	0	0	0	0	0	1,210,604	0	1,210,604
8		GD-AA	1,151,087	0	0	0	0	0	0	789,208	789,208	0	361,879	361,879
7		CD-AA	54,238,292	0	0	38,040,026	38,040,026	0	0	11,145,427	11,145,427	0	5,052,839	5,052,839
9		CD-WA / ID / AN	18,035,976	3,568,388	2,942,809	7,505,462	14,016,659	1,023,245	843,859	2,152,213	4,019,317	0	0	0
		TOTAL ACCOUNT	141,403,793	15,940,881	10,050,200	91,484,529	117,475,610	1,899,589	1,316,424	14,086,848	17,302,861	1,210,604	5,414,718	6,625,322
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	475,304	0	0	333,355	333,355	0	0	97,670	97,670	0	44,279	44,279
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
		TOTAL ACCOUNT	638,262	0	13,509	478,526	492,035	0	1,911	97,670	99,581	2,367	44,279	46,646
		TOTAL GENERAL PLANT	555,476,690	67,819,751	40,295,853	291,783,690	399,899,294	41,735,097	7,379,458	68,872,886	117,987,441	10,638,798	26,951,157	37,589,955

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	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	10,390,711	0	0	7,287,525	7,287,525	0	0	2,135,187	2,135,187	0	967,999	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	23,506,371	319,716	0	17,811,901	18,131,617	1,022,594	779,605	2,178,433	3,980,632	426,123	967,999	1,394,122
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,853,344	3,102,221	0	11,751,123	14,853,344	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	85,837,118	0	0	60,201,863	60,201,863	0	0	17,638,669	17,638,669	0	7,996,586	
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	101,425,782	3,102,221	32,668	71,984,886	75,119,775	0	9,368	18,095,003	18,104,371	0	8,201,636	8,201,636
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	231,125
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,360,801	0	0	954,398	954,398	0	0	279,631	279,631	0	126,772	126,772	0
9		CD-WA / ID / AN	14,901,562	11,580,749	0	0	11,580,749	3,320,813	0	0	3,320,813	0	0	0	0
		TOTAL ACCOUNT	16,262,363	11,580,749	0	954,398	12,535,147	3,320,813	0	279,631	3,600,444	0	126,772	126,772	0
		TOTAL	274,836,177	15,002,686	32,668	184,480,764	199,516,118	4,343,407	788,973	48,015,092	53,147,472	426,123	21,746,464	22,172,587	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(91,227,183)	(63,982,185)	(18,746,274)	(8,498,724)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(760,082)	(590,698)	(169,384)	0
7	283750 CD-AA	(241,986)	(169,717)	(49,726)	(22,543)
	Total	(92,229,251)	(64,742,600)	(18,965,384)	(8,521,267)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended October 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,508,224	3,508,224	0	0	0	0	3,508,224
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	(31)	(31)	0	0	0	0	(31)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(60)	(60)	0	0	0	0	(60)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	33,025,754	14,863,972	0	47,889,726	29,006,695	13,348,730	4,019,059	1,515,242	0
	TOTAL	33,025,754	14,863,972	3,513,337	51,403,063	29,006,695	13,348,730	4,019,059	1,515,242	3,513,337

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.135%	20.549%	9.316%	Idaho Electric	28.646%	100.000%
99	Not Allocated				31.751%		