

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,310,597)	(1,022,108)	(288,489)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,310,597)	(1,022,108)	(288,489)
G-APL	Gas Net Adjusted Rate Base	479,630,050	330,082,671	149,547,379
	<b>RATE OF RETURN</b>	<b>-0.273%</b>	<b>-0.310%</b>	<b>-0.193%</b>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS			Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>			
For Month Ended June 30, 2018			
Average of Monthly Averages Basis			

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers Percent	6-01-2018 thru 06-30-2018	247,902 <b>100.000%</b>	164,386 <b>66.311%</b>	83,516 <b>33.689%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	6-01-2018 thru 06-30-2018	1,106,918 <b>100.000%</b>	806,079 <b>72.822%</b>	300,839 <b>27.178%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accounts 798 - 894		5,930,382	4,118,312	1,812,070
		Direct O & M Accounts 901 - 935		11,374,484	9,551,568	1,822,916
		Total		17,304,866	13,669,880	3,634,986
		Percentage		100.000%	78.994%	21.006%
		Direct Labor				
		Amount: Accounts 798 - 894		8,201,570	5,627,722	2,573,848
		Amount: Accounts 901 - 935		3,098,919	2,575,893	523,026
		Total		11,300,489	8,203,615	3,096,874
		Percentage		100.000%	72.595%	27.405%
		Total Number of Customers		245,616	162,739	82,877
		Percentage		100.000%	66.257%	33.743%
		Total Direct Plant		468,527,956	316,575,420	151,952,536
		Percentage		100.000%	67.568%	32.432%
4		Total Four Factor Allocators		400.000%	285.415%	114.585%
		Percent		<b>100.000%</b>	<b>71.354%</b>	<b>28.646%</b>
6	Input	Actual Therms Purchased Percent	6-01-2018 thru 06-30-2018	7,973,055 <b>100.000%</b>	5,103,552 <b>64.010%</b>	2,869,503 <b>35.990%</b>

RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended June 30, 2018

Average of Monthly Averages Basis

Report ID:  
**G-ALL-1A**

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Month Ended June 30, 2018

Average of Monthly Averages Basis

Report ID:

**G-ALL-1A**

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: <b>G-ALL-1A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.714%</b>	<b>22.286%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			<b>100.000%</b>	<b>68.188%</b>	<b>31.812%</b>	
11	Book Depreciation Percent	6-01-2018 thru 06-30-2018	1,965,318	1,347,262	618,056	
			<b>100.000%</b>	<b>68.552%</b>	<b>31.448%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2018 thru 06-30-2018	590,098,248	405,076,204	185,022,044	
			<b>100.000%</b>	<b>68.646%</b>	<b>31.354%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2018 thru 06-30-2018	66,574,184	48,986,603	17,587,581	
			<b>100.000%</b>	<b>73.582%</b>	<b>26.418%</b>	
14	Net Allocated Schedule M's - AMA Percent	6-01-2018 thru 06-30-2018	-1,568,216	-1,040,217	-527,999	
			<b>100.000%</b>	<b>66.331%</b>	<b>33.669%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-1A</b>
For Month Ended June 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	4,838,653	0	4,838,653	3,389,869	0	3,389,869	1,448,784	0	1,448,784
99 4812XX	Commercial - Firm & Interruptible	2,253,376	0	2,253,376	1,554,737	0	1,554,737	698,639	0	698,639
99 4813XX	Industrial-Firm	173,825	0	173,825	91,832	0	91,832	81,993	0	81,993
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	6,047	0	6,047	5,124	0	5,124	923	0	923
99 499XXX	Unbilled Revenue	(240,230)	0	(240,230)	(222,413)	0	(222,413)	(17,817)	0	(17,817)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>7,031,671</b>	<b>0</b>	<b>7,031,671</b>	<b>4,819,149</b>	<b>0</b>	<b>4,819,149</b>	<b>2,212,522</b>	<b>0</b>	<b>2,212,522</b>
	<b>OTHER OPERATING REVENUES:</b>									
99 483XXX	Sales for Resale	4,005,714	0	4,005,714	2,564,058	0	2,564,058	1,441,656	0	1,441,656
4 488000	Miscellaneous Service Revenues	817	0	817	387	0	387	430	0	430
99 4893XX	Transportation Revenues	426,679	0	426,679	375,878	0	375,878	50,801	0	50,801
99 493000	Rent from Gas Property	223	0	223	223	0	223	0	0	0
4 495XXX	Other Gas Revenues	549,640	47,550	597,190	448,812	33,929	482,741	100,828	13,621	114,449
99 496100	Provision for Rate Refund	(404,000)	0	(404,000)	(404,000)	0	(404,000)	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>4,579,073</b>	<b>47,550</b>	<b>4,626,623</b>	<b>2,985,358</b>	<b>33,929</b>	<b>3,019,287</b>	<b>1,593,715</b>	<b>13,621</b>	<b>1,607,336</b>
	<b>TOTAL GAS REVENUES</b>	<b>11,610,744</b>	<b>47,550</b>	<b>11,658,294</b>	<b>7,804,507</b>	<b>33,929</b>	<b>7,838,436</b>	<b>3,806,237</b>	<b>13,621</b>	<b>3,819,858</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804 804/805	City Gate Purchases	8,780,078	0	8,780,078	5,633,036	0	5,633,036	3,147,042	0	3,147,042
99 808XXX	Net Natural Gas Storage Transactions	(2,879,722)	0	(2,879,722)	(1,843,310)	0	(1,843,310)	(1,036,412)	0	(1,036,412)
99 811000	Gas Used for Products Extraction	(81,264)	0	(81,264)	(52,017)	0	(52,017)	(29,247)	0	(29,247)
10 813000	Other Gas Expenses	0	96,622	96,622	0	65,885	65,885	0	30,737	30,737
99 813010	Gas Technology Institute (GTI) Expenses	6,791	0	6,791	4,589	0	4,589	2,202	0	2,202
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>5,825,883</b>	<b>96,622</b>	<b>5,922,505</b>	<b>3,742,298</b>	<b>65,885</b>	<b>3,808,183</b>	<b>2,083,585</b>	<b>30,737</b>	<b>2,114,322</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1 814000	Supervision & Engineering	0	1,413	1,413	0	976	976	0	437	437
1 824000	Other Expenses	0	(61,820)	(61,820)	0	(42,693)	(42,693)	0	(19,127)	(19,127)
1 837000	Other Equipment	0	296,519	296,519	0	204,776	204,776	0	91,743	91,743
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>236,112</b>	<b>236,112</b>	<b>0</b>	<b>163,059</b>	<b>163,059</b>	<b>0</b>	<b>73,053</b>	<b>73,053</b>
G-DEPX	Depreciation Expense-Underground Storage	0	76,988	76,988	0	53,168	53,168	0	23,820	23,820
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431

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For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	94,561	94,561	0	65,304	65,304	0	29,257	29,257
	TOTAL UNDERGROUND STORAGE EXPENSES	0	330,673	330,673	0	228,363	228,363	0	102,310	102,310

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	27,536	114,931	142,467	24,930	83,695	108,625	2,606	31,236	33,842
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	342,971	123,267	466,238	229,652	89,765	319,417	113,319	33,502	146,821
3	875000 Measuring & Reg Sta Exp-General	23,807	0	23,807	20,057	0	20,057	3,750	0	3,750
3	876000 Measuring & Reg Sta Exp-Industrial	1,757	0	1,757	1,757	0	1,757	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	2,457	0	2,457	1,910	0	1,910	547	0	547
3	878000 Meter & House Regulator Expenses	23,688	0	23,688	12,750	0	12,750	10,938	0	10,938
3	879000 Customer Installation Expenses	141,886	6,192	148,078	105,733	4,509	110,242	36,153	1,683	37,836
3	880000 Other Expenses	103,808	64,201	168,009	87,373	46,752	134,125	16,435	17,449	33,884
3	881000 Rents	0	9,840	9,840	0	7,166	7,166	0	2,674	2,674
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	12,331	39	12,370	7,962	28	7,990	4,369	11	4,380
3	887000 Mains	156,528	0	156,528	113,899	0	113,899	42,629	0	42,629
3	889000 Measuring & Reg Sta Exp-General	23,781	0	23,781	21,680	0	21,680	2,101	0	2,101
3	890000 Measuring & Reg Sta Exp-Industrial	1,409	461	1,870	1,348	336	1,684	61	125	186
3	891000 Measuring & Reg Sta Exp-City Gate	7,617	0	7,617	6,527	0	6,527	1,090	0	1,090
3	892000 Services	159,734	0	159,734	116,076	0	116,076	43,658	0	43,658
3	893000 Meters & House Regulators	77,608	73,075	150,683	54,425	53,215	107,640	23,183	19,860	43,043
3	894000 Other Equipment	0	35,738	35,738	0	26,025	26,025	0	9,713	9,713
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>1,106,918</b>	<b>427,744</b>	<b>1,534,662</b>	<b>806,079</b>	<b>311,491</b>	<b>1,117,570</b>	<b>300,839</b>	<b>116,253</b>	<b>417,092</b>
G-DEPX	Depreciation Expense-Distribution	1,414,816	5,383	1,420,199	955,967	3,446	959,413	458,849	1,937	460,786
G-OTX	Taxes Other Than FIT	838,538	0	838,538	645,539	0	645,539	192,999	0	192,999
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>2,253,354</b>	<b>5,383</b>	<b>2,258,737</b>	<b>1,601,506</b>	<b>3,446</b>	<b>1,604,952</b>	<b>651,848</b>	<b>1,937</b>	<b>653,785</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>3,360,272</b>	<b>433,127</b>	<b>3,793,399</b>	<b>2,407,585</b>	<b>314,937</b>	<b>2,722,522</b>	<b>952,687</b>	<b>118,190</b>	<b>1,070,877</b>



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For Month Ended June 30, 2018	
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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>CUSTOMER ACCOUNTS EXPENSES:</b>									
2	901000 Supervision	0	10,374	10,374	0	6,879	6,879	0	3,495	3,495
2	902000 Meter Reading Expenses	164,865	10,518	175,383	154,281	6,975	161,256	10,584	3,543	14,127
2	903XXX Customer Records & Collection Expenses	115,059	366,152	481,211	82,256	242,799	325,055	32,803	123,353	156,156
2	904000 Uncollectible Accounts	0	151,493	151,493	0	100,457	100,457	0	51,036	51,036
2	905000 Misc Customer Accounts	0	2,367	2,367	0	1,570	1,570	0	797	797
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	<b>279,924</b>	<b>540,904</b>	<b>820,828</b>	<b>236,537</b>	<b>358,680</b>	<b>595,217</b>	<b>43,387</b>	<b>182,224</b>	<b>225,611</b>
	<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>									
G-908	908XXX Customer Assistance Expenses	219,962	10,536	230,498	177,153	6,987	184,140	42,809	3,549	46,358
2	909000 Advertising	0	84,097	84,097	0	55,766	55,766	0	28,331	28,331
2	910000 Misc Customer Service & Info Exp	0	12,016	12,016	0	7,968	7,968	0	4,048	4,048
	<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>	<b>219,962</b>	<b>106,649</b>	<b>326,611</b>	<b>177,153</b>	<b>70,721</b>	<b>247,874</b>	<b>42,809</b>	<b>35,928</b>	<b>78,737</b>
	<b>SALES EXPENSES:</b>									
2	912000 Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000 Advertising	0	0	0	0	0	0	0	0	0
2	916000 Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	<b>TOTAL SALES EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	15,996	876,386	892,382	12,638	625,336	637,974	3,358	251,050	254,408
4	921000	Office Supplies & Expenses	0	81,949	81,949	0	58,474	58,474	0	23,475	23,475
4	922000	Admin. Expenses Transferred - Credit	0	(1,709)	(1,709)	0	(1,219)	(1,219)	0	(490)	(490)
4	923000	Outside Services Employed	5,896	164,766	170,662	5,896	117,567	123,463	0	47,199	47,199
4	924000	Property Insurance Premium	0	24,675	24,675	0	17,607	17,607	0	7,068	7,068
4	925XXX	Injuries and Damages	0	76,367	76,367	0	54,491	54,491	0	21,876	21,876
4	926XXX	Employee Pensions and Benefits	150	45,307	45,457	150	32,328	32,478	0	12,979	12,979
4	928000	Regulatory Commission Expenses	47,300	32,417	79,717	32,279	23,131	55,410	15,021	9,286	24,307
4	930000	Miscellaneous General Expenses	6,134	110,601	116,735	5,110	78,918	84,028	1,024	31,683	32,707
4	931000	Rents	620	7,017	7,637	620	5,007	5,627	0	2,010	2,010
4	935000	Maintenance of General Plant	22,828	245,935	268,763	13,892	175,484	189,376	8,936	70,451	79,387
TOTAL ADMIN & GEN OPERATING EXP			98,924	1,663,711	1,762,635	70,585	1,187,124	1,257,709	28,339	476,587	504,926
G-DEPX	Depreciation Expense-General Plant		33,044	435,088	468,132	24,230	310,453	334,683	8,814	124,635	133,449
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		146	477,249	477,395	0	340,536	340,536	146	136,713	136,859
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	(96,578)	0	(96,578)	(62,690)	0	(62,690)	(33,888)	0	(33,888)
99	407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	(125,072)	0	(125,072)	(84,467)	0	(84,467)	(40,605)	0	(40,605)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(40,716)	0	(40,716)	(40,716)	0	(40,716)	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			(163,160)	922,774	759,614	(112,883)	658,436	545,553	(50,277)	264,338	214,061
TOTAL ADMIN & GENERAL EXPENSES			(64,236)	2,586,485	2,522,249	(42,298)	1,845,560	1,803,262	(21,938)	740,925	718,987
TOTAL EXPENSES BEFORE FIT			9,621,805	4,094,460	13,716,265	6,521,275	2,884,146	9,405,421	3,100,530	1,210,314	4,310,844
NET OPERATING INCOME (LOSS) BEFORE FIT					(2,057,971)			(1,566,985)			(490,986)
G-FIT	FEDERAL INCOME TAX				(946,320)			(701,491)			(244,829)
G-FIT	DEFERRED FEDERAL INCOME TAX				200,618			157,850			42,768

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,672)			(1,236)			(436)
	GAS NET OPERATING INCOME (LOSS)			(1,310,597)			(1,022,108)			(288,489)

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%			
G-ALL 2	Number of Customers		100.000%		66.311%		33.689%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		72.822%		27.178%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		71.354%		28.646%			
G-ALL 10	Actual Annual Throughput		100.000%		68.188%		31.812%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,440	47,550	51,990	4,440	33,929	38,369	0	13,621	13,621
4	495028	Deferred Exchange Reservation	375,001	0	375,001	240,038	0	240,038	134,963	0	134,963
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	445,268	0	445,268	389,954	0	389,954	55,314	0	55,314
4	495329	Amortization Res Decoupling Deferral	(175,081)	0	(175,081)	(140,137)	0	(140,137)	(34,944)	0	(34,944)
4	495338	Non-Res Decoupling Deferred Rev	5,202	0	5,202	37,806	0	37,806	(32,604)	0	(32,604)
4	495339	Amortization Non-Res Decoupling	(105,190)	0	(105,190)	(83,289)	0	(83,289)	(21,901)	0	(21,901)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>549,640</b>	<b>47,550</b>	<b>597,190</b>	<b>448,812</b>	<b>33,929</b>	<b>482,741</b>	<b>100,828</b>	<b>13,621</b>	<b>114,449</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	5,088,581	0	5,088,581	3,257,780	0	3,257,780	1,830,801	0	1,830,801
1	804001	Pipeline Demand Costs	2,103,261	0	2,103,261	1,452,512	0	1,452,512	650,749	0	650,749
1	804002	Transport Variable Charges	37,557	0	37,557	25,937	0	25,937	11,620	0	11,620
6	804010	Gas Costs - Fixed Hedge	(4,940)	0	(4,940)	(3,162)	0	(3,162)	(1,778)	0	(1,778)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	22,581	0	22,581	14,454	0	14,454	8,127	0	8,127
6	804018	Merchandise Processing Fee	11,784	0	11,784	7,543	0	7,543	4,241	0	4,241
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	1,484,423	0	1,484,423	950,179	0	950,179	534,244	0	534,244
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	545,518	0	545,518	349,186	0	349,186	196,332	0	196,332
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(636,572)	0	(636,572)	(397,631)	0	(397,631)	(238,941)	0	(238,941)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	127,885	0	127,885	(23,762)	0	(23,762)	151,647	0	151,647
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>8,780,078</b>	<b>0</b>	<b>8,780,078</b>	<b>5,633,036</b>	<b>0</b>	<b>5,633,036</b>	<b>3,147,042</b>	<b>0</b>	<b>3,147,042</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	64.010%	35.990%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	25,804	10,536	36,340	19,999	6,987	26,986	5,805	3,549	9,354
99	908600	Public Purpose Tariff Rider Expense Offset	202,113	0	202,113	165,015	0	165,015	37,098	0	37,098
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(7,955)	0	(7,955)	(7,861)	0	(7,861)	(94)	0	(94)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			219,962	10,536	230,498	177,153	6,987	184,140	42,809	3,549	46,358

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.311%	33.689%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-1A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Month Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.84%	52.84%
2	Cost of Debt		5.580%	5.546%
	Total Cost of Debt		2.948%	2.931%
	Total Weighted Cost		2.948%	2.931%
G-APL	Net Rate Base	479,630,050	330,082,671	149,547,379
	Interest Deduction for FIT Calculation	14,114,071	9,730,837	4,383,234
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID:		
For Month Ended June 30, 2018		<b>G-FIT-1A</b>		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	11,658,294	7,838,436	3,819,858
G-OPS	Operating & Maintenance Expense	10,603,353	7,189,612	3,413,741
G-OPS	Book Deprec/Amort and Reg Amortizations	2,256,820	1,558,147	698,673
G-OTX	Taxes Other than FIT	856,092	657,662	198,430
	Net Operating Income Before FIT	(2,057,971)	(1,566,985)	(490,986)
G-INT	Less: Interest Expense	1,176,173	810,903	365,270
G-SCM	Schedule M Adjustments	(1,272,140)	(962,543)	(309,597)
	Taxable Net Operating Income	(4,506,284)	(3,340,431)	(1,165,853)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(946,320)	(701,491)	(244,829)
	Federal Income Tax on 2017 Income at 35%	0	0	0
	Total Federal Income Tax	(946,320)	(701,491)	(244,829)
G-DTE	Deferred FIT	200,618	157,850	42,768
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	(747,374)	(544,877)	(202,497)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Month Ended June 30, 2018  
Average of Monthly Averages Basis

Report ID:  
**G-SCM-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,451,322	1,005,164	2,456,486	982,268	715,063	1,697,331	469,054	290,101	759,155
12	997001	Contributions In Aid of Construction	0	67,864	67,864	0	46,586	46,586	0	21,278	21,278
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	39,957	39,957	0	28,511	28,511	0	11,446	11,446
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(508,688)	0	(508,688)	(421,393)	0	(421,393)	(87,295)	0	(87,295)
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	23,694	23,694	0	16,265	16,265	0	7,429	7,429
4	997020	FAS87 Current Pension Accrual	0	212,858	212,858	0	151,883	151,883	0	60,975	60,975
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(177,830)	0	(177,830)	(211,966)	0	(211,966)	34,136	0	34,136
12	997032	Interest Rate Swaps	0	47,878	47,878	0	32,866	32,866	0	15,012	15,012
4	997033	DSM Tariff Rider	(415,517)	0	(415,517)	(278,024)	0	(278,024)	(137,493)	0	(137,493)
12	997048	AFUDC	0	(58,462)	(58,462)	0	(40,132)	(40,132)	0	(18,330)	(18,330)
11	997049	Tax Depreciation	0	(2,938,252)	(2,938,252)	0	(2,014,231)	(2,014,231)	0	(924,021)	(924,021)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	258,975	258,975	0	116,025	116,025
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(80,254)	0	(80,254)	(46,272)	0	(46,272)	(33,982)	0	(33,982)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	221,834	221,834	0	152,072	152,072	0	69,762	69,762
4	997081	Deferred Compensation	0	49,097	49,097	0	35,033	35,033	0	14,064	14,064
4	997082	Meal Disallowances	0	12,747	12,747	0	9,095	9,095	0	3,652	3,652
4	997083	Paid Time Off	0	(75,570)	(75,570)	0	(53,922)	(53,922)	0	(21,648)	(21,648)
2	997084	Customer Uncollectibles	0	(28,355)	(28,355)	0	(18,802)	(18,802)	0	(9,553)	(9,553)
99	997098	Provision for Rate Refund	404,000	0	404,000	404,000	0	404,000	0	0	0
12	997101	Repairs 481 (a)	0	(523,672)	(523,672)	0	(359,480)	(359,480)	0	(164,192)	(164,192)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(212,555)	0	(212,555)	(212,555)	0	(212,555)	0	0	0
99	997107	MDM System	(40,716)	0	(40,716)	(40,716)	0	(40,716)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	4,024	0	4,024	3,447	0	3,447	577	0	577
99	997109	Tax Reform Amortization	(16,647)	0	(16,647)	(16,647)	0	(16,647)	0	0	0
99	997110	FISERVE	(125,072)	0	(125,072)	(84,467)	0	(84,467)	(40,605)	0	(40,605)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>673,033</b>	<b>(1,568,218)</b>	<b>(1,272,140)</b>	<b>77,675</b>	<b>(1,040,218)</b>	<b>(962,543)</b>	<b>218,403</b>	<b>(528,000)</b>	<b>(309,597)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.311%	33.689%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	64.010%	35.990%
G-ALL	11	Book Depreciation	100.000%	68.552%	31.448%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.646%	31.354%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-1A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Month Ended June 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(42,986)	(29,508)	(13,478)
99	410100	Deferred Federal Income Tax Exp	215,238	169,738	45,500
		<b>SUBTOTAL</b>	<b>172,252</b>	<b>140,230</b>	<b>32,022</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	11,513	7,903	3,610
99	411100	Deferred Federal Income Tax Exp	16,853	9,717	7,136
		<b>SUBTOTAL</b>	<b>28,366</b>	<b>17,620</b>	<b>10,746</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>200,618</b>	<b>157,850</b>	<b>42,768</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.646%	31.354%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		TOTAL UNDERGROUND STORAGE TAX	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		DISTRIBUTION									
99	408110	State Excise Tax	206,131	0	206,131	206,131	0	206,131	0	0	0
99	408120	Municipal Occupation & License Tax	223,045	0	223,045	183,697	0	183,697	39,348	0	39,348
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	410,246	0	410,246	255,711	0	255,711	154,535	0	154,535
99	409100	State Income Tax	(884)	0	(884)	0	0	0	(884)	0	(884)
		TOTAL DISTRIBUTION TAX	838,538	0	838,538	645,539	0	645,539	192,999	0	192,999
		TOTAL TAXES OTHER THAN FIT	838,538	17,554	856,092	645,539	12,123	657,662	192,999	5,431	198,430

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Month Ended June 30, 2018  
 Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	15,345	45,974,066	45,989,411	0	32,804,335	32,804,335	15,345	13,169,731	13,185,076
TOTAL INTANGIBLE PLANT			1,817,544	47,863,415	49,680,959	1,022,594	34,152,461	35,175,055	794,950	13,710,954	14,505,904
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	2,590,802	2,590,802	0	1,789,208	1,789,208	0	801,594	801,594
1	352XXX	Wells	0	19,291,591	19,291,591	0	13,322,773	13,322,773	0	5,968,818	5,968,818
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	12,714,317	12,714,317	0	8,780,507	8,780,507	0	3,933,810	3,933,810
1	355000	Measuring & Regulating Equipment	0	1,385,072	1,385,072	0	956,531	956,531	0	428,541	428,541
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,680,135	2,680,135	0	1,850,901	1,850,901	0	829,234	829,234
TOTAL UNDERGROUND STORAGE PLAN			0	41,389,602	41,389,602	0	28,602,302	28,602,302	0	12,787,300	12,787,300
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	228,693	0	228,693	123,263	0	123,263	105,430	0	105,430
6	375000	Structures & Improvements	917,088	0	917,088	552,276	0	552,276	364,812	0	364,812
6	376000	Mains	337,510,507	2,512,521	340,023,028	221,922,047	1,608,265	223,530,312	115,588,460	904,256	116,492,716
6	378000	Measuring & Reg Station Equip-General	5,892,621	127,100	6,019,721	3,620,879	81,357	3,702,236	2,271,742	45,743	2,317,485
6	379000	Measuring & Reg Station Equip-City Gate	6,606,324	0	6,606,324	2,205,270	0	2,205,270	4,401,054	0	4,401,054
6	380000	Services	244,444,639	0	244,444,639	167,993,022	0	167,993,022	76,451,617	0	76,451,617
6	381000	Meters	81,019,612	0	81,019,612	57,002,043	0	57,002,043	24,017,569	0	24,017,569
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	3,401,407	0	3,401,407	2,647,514	0	2,647,514	753,893	0	753,893
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			680,109,486	2,639,621	682,749,107	456,130,239	1,689,622	457,819,861	223,979,247	949,999	224,929,246
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,058,051	2,109,983	5,168,034	2,960,615	1,505,557	4,466,172	97,436	604,426	701,862
4	390XXX	Structures & Improvements	6,761,599	23,861,900	30,623,499	5,077,336	17,026,420	22,103,756	1,684,263	6,835,480	8,519,743
4	391XXX	Office Furniture & Equipment	116,648	16,410,897	16,527,545	99,541	11,709,831	11,809,372	17,107	4,701,066	4,718,173
4	392XXX	Transportation Equipment	11,820,702	3,788,940	15,609,642	9,176,647	2,703,560	11,880,207	2,644,055	1,085,380	3,729,435
4	393000	Stores Equipment	203,464	966,546	1,170,010	159,319	689,669	848,988	44,145	276,877	321,022
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,213,563	8,585,382	1,855,602	4,433,626	6,289,228	516,217	1,779,937	2,296,154

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Month Ended June 30, 2018  
Average of Monthly Averages Basis

Report ID:  
**G-PLT-1A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	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	2,443,961	13,810,179	16,254,140	1,108,165	9,854,115	10,962,280	1,335,796	3,956,064	5,291,860
4	398000	Miscellaneous Equipment	1,911	96,285	98,196	0	68,703	68,703	1,911	27,582	29,493
		<b>TOTAL GENERAL PLANT</b>	<b>30,170,831</b>	<b>68,787,151</b>	<b>98,957,982</b>	<b>22,893,742</b>	<b>49,082,382</b>	<b>71,976,124</b>	<b>7,277,089</b>	<b>19,704,769</b>	<b>26,981,858</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>712,097,861</b>	<b>160,679,789</b>	<b>872,777,650</b>	<b>480,046,575</b>	<b>113,526,767</b>	<b>593,573,342</b>	<b>232,051,286</b>	<b>47,153,022</b>	<b>279,204,308</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(15,711,596)	(15,711,596)	0	(10,850,428)	(10,850,428)	0	(4,861,168)	(4,861,168)
G-ADEP		Distribution Plant	(219,173,865)	(1,766,063)	(220,939,928)	(143,813,311)	(1,130,457)	(144,943,768)	(75,360,554)	(635,606)	(75,996,160)
G-ADEP		General Plant	(10,986,359)	(21,397,439)	(32,383,798)	(7,721,592)	(15,267,929)	(22,989,521)	(3,264,767)	(6,129,510)	(9,394,277)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(230,160,224)</b>	<b>(38,875,098)</b>	<b>(269,035,322)</b>	<b>(151,534,903)</b>	<b>(27,248,814)</b>	<b>(178,783,717)</b>	<b>(78,625,321)</b>	<b>(11,626,284)</b>	<b>(90,251,605)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(295,923)	(594,577)	(890,500)	(202,686)	(424,254)	(626,940)	(93,237)	(170,323)	(263,560)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(11,471)	(12,501,459)	(12,512,930)	0	(8,920,291)	(8,920,291)	(11,471)	(3,581,168)	(3,592,639)
G-AAAMT		Underground Storage	0	(240,646)	(240,646)	0	(166,190)	(166,190)	0	(74,456)	(74,456)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(307,394)</b>	<b>(13,336,682)</b>	<b>(13,644,076)</b>	<b>(202,686)</b>	<b>(9,510,735)</b>	<b>(9,713,421)</b>	<b>(104,708)</b>	<b>(3,825,947)</b>	<b>(3,930,655)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(230,467,618)</b>	<b>(52,211,780)</b>	<b>(282,679,398)</b>	<b>(151,737,589)</b>	<b>(36,759,549)</b>	<b>(188,497,138)</b>	<b>(78,730,029)</b>	<b>(15,452,231)</b>	<b>(94,182,260)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>481,630,243</b>	<b>108,468,009</b>	<b>590,098,252</b>	<b>328,308,986</b>	<b>76,767,218</b>	<b>405,076,204</b>	<b>153,321,257</b>	<b>31,700,791</b>	<b>185,022,048</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(108,993,530)	(108,993,530)	0	(74,819,699)	(74,819,699)	0	(34,173,831)	(34,173,831)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,766,985)	(17,766,985)	0	(12,672,940)	(12,672,940)	0	(5,094,045)	(5,094,045)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(413,606)	(413,606)	0	(283,924)	(283,924)	0	(129,682)	(129,682)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(127,174,121)</b>	<b>(127,174,121)</b>	<b>0</b>	<b>(87,776,563)</b>	<b>(87,776,563)</b>	<b>0</b>	<b>(39,397,558)</b>	<b>(39,397,558)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>481,630,243</b>	<b>(18,706,112)</b>	<b>462,924,131</b>	<b>328,308,986</b>	<b>(11,009,345)</b>	<b>317,299,641</b>	<b>153,321,257</b>	<b>(7,696,767)</b>	<b>145,624,490</b>

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%	64.010%	35.990%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.646%	31.354%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	481,630,243	(18,706,112)	462,924,131	328,308,986	(11,009,345)	317,299,641	153,321,257	(7,696,767)	145,624,490
	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	4,342,508	4,342,508	0	2,998,936	2,998,936	0	1,343,572	1,343,572
4	252000 Customer Advances	(3,368)	0	(3,368)	0	0	0	(3,368)	0	(3,368)
99	235199 Customer Deposits	(572,109)	0	(572,109)	(572,109)	0	(572,109)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	(1,079,884)	0	(1,079,884)	(903,456)	0	(903,456)	(176,428)	0	(176,428)
99	182302 WA Excess Nat Gas Line Extension	8,470,845	0	8,470,845	8,470,845	0	8,470,845	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,778,877)	0	(1,778,877)	(1,778,877)	0	(1,778,877)	0	0	0
C-WKC	Working Capital	1,595,740	0	1,595,740	609,818	0	609,818	985,922	0	985,922
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	6,632,347	10,073,572	16,705,919	5,826,221	6,956,809	12,783,030	806,126	3,116,763	3,922,889
	NET RATE BASE	488,262,590	(8,632,540)	479,630,050	334,135,207	(4,052,536)	330,082,671	154,127,383	(4,580,004)	149,547,379

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
	Steam (ED-AN)	689,925	689,925												
	Hydro (ED-AN)	1,001,175	1,001,175												
	Other (ED-AN)	815,884	815,884												
<b>Total Electric Production</b>		<b>2,506,984</b>	<b>2,506,984</b>												
<b>Electric Transmission</b>															
	ED-AN	1,067,141	1,067,141												
<b>Total Electric Transmission</b>		<b>1,067,141</b>	<b>1,067,141</b>												
<b>Electric Distribution</b>															
	ED-AN	4,999	4,999												
	ED-ID	1,472,262	1,472,262												
	ED-WA	2,655,979	2,655,979												
<b>Total Electric Distribution</b>		<b>4,133,240</b>	<b>4,133,240</b>												
<b>Gas Underground Storage</b>															
1	GD-AN	76,988		76,988		76,988	76,988		53,168	53,168		23,820	23,820		
	GD-OR	12,772			12,772										
<b>Total Gas Underground Storage</b>		<b>89,760</b>		<b>76,988</b>	<b>12,772</b>		<b>76,988</b>	<b>76,988</b>		<b>53,168</b>	<b>53,168</b>		<b>23,820</b>	<b>23,820</b>	
<b>Gas Distribution</b>															
6	GD-AN	5,383		5,383		5,383	5,383		3,446	3,446		1,937	1,937		
	GD-ID	458,849		458,849		458,849	458,849				458,849		458,849		
	GD-WA	955,967		955,967		955,967	955,967	955,967		955,967					
	GD-OR	640,125			640,125										
<b>Total Gas Distribution</b>		<b>2,060,324</b>		<b>1,420,199</b>	<b>640,125</b>		<b>1,414,816</b>	<b>5,383</b>	<b>1,420,199</b>	<b>955,967</b>	<b>3,446</b>	<b>959,413</b>	<b>458,849</b>	<b>1,937</b>	<b>460,786</b>
<b>General Plant</b>															
	ED-AN	183,266	183,266												
	ED-ID	21,246	21,246												
	ED-WA	49,644	49,644												
7,4	CD-AA	1,914,750	1,342,910	393,462	178,378		393,462	393,462		280,751	280,751		112,711	112,711	
9,4	CD-AN	83,085	64,569	18,516			18,516	18,516		13,212	13,212		5,304	5,304	
9	CD-ID	29,809	23,166	6,643		6,643	6,643	6,643				6,643	6,643		
9	CD-WA	26,514	20,605	5,909		5,909	5,909	5,909	5,909		5,909				
8,4	GD-AA	29,970		20,548	9,422		20,548	20,548		14,662	14,662		5,886	5,886	
4	GD-AN	2,562		2,562			2,562	2,562		1,828	1,828		734	734	
	GD-ID	2,171		2,171		2,171	2,171	2,171				2,171	2,171		
	GD-WA	18,321		18,321		18,321	18,321	18,321	18,321		18,321				
	GD-OR	15,389			15,389										
<b>Total General Plant</b>		<b>2,376,727</b>	<b>1,705,406</b>	<b>468,132</b>	<b>203,189</b>		<b>33,044</b>	<b>435,088</b>	<b>468,132</b>	<b>24,230</b>	<b>310,453</b>	<b>334,683</b>	<b>8,814</b>	<b>124,635</b>	<b>133,449</b>
<b>Total Depreciation Expense</b>		<b>12,234,176</b>	<b>9,412,771</b>	<b>1,965,319</b>	<b>856,086</b>		<b>1,447,860</b>	<b>517,459</b>	<b>1,965,319</b>	<b>980,197</b>	<b>367,067</b>	<b>1,347,264</b>	<b>467,663</b>	<b>150,392</b>	<b>618,055</b>

Allocation Ratios:

Service -                      Electric      Gas-North      Gas-South      Jurisdiction -      Washington



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	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	64.010%	35.990%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	19,576	19,576												
<b>Total Production/Transmission</b>		<b>96,110</b>	<b>96,110</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
<b>Total Distribution</b>		<b>2,502</b>	<b>2,502</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	49,910	35,004	10,256	4,650		10,256	10,256		7,318	7,318		2,938	2,938	
9,4	CD-AN	811	630	181			181	181		129	129		52	52	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
<b>Total General Plant - 303000</b>		<b>54,710</b>	<b>35,634</b>	<b>13,754</b>	<b>5,322</b>		<b>3,317</b>	<b>10,437</b>	<b>13,754</b>	<b>2,072</b>	<b>7,447</b>	<b>9,519</b>	<b>1,245</b>	<b>2,990</b>	<b>4,235</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	2,285,991	1,603,280	469,748	212,963		469,748	469,748		335,184	335,184		134,564	134,564	
9,4	CD-AN	686	533	153			153	153		109	109		44	44	
9,4	CD-ID	656	510	146			146	146				146		146	
	ED-AN	182,371	182,371												
	ED-ID	0	0												
	ED-WA	51,942	51,942												
8,4	GD-AA	10,718		7,348	3,370		7,348	7,348		5,243	5,243		2,105	2,105	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>2,532,364</b>	<b>1,838,636</b>	<b>477,395</b>	<b>216,333</b>		<b>146</b>	<b>477,249</b>	<b>477,395</b>		<b>340,536</b>	<b>340,536</b>	<b>146</b>	<b>136,713</b>	<b>136,859</b>
<b>Gas Underground Storage</b>															
1	GD-AN	19		19			19	19		13	13		6	6	
<b>Total Gas Underground Storage</b>		<b>19</b>		<b>19</b>			<b>19</b>	<b>19</b>		<b>13</b>	<b>13</b>		<b>6</b>	<b>6</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>4,003</b>	<b>4,003</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>2,689,708</b>	<b>1,976,885</b>	<b>491,168</b>	<b>221,655</b>		<b>3,463</b>	<b>487,705</b>	<b>491,168</b>	<b>2,072</b>	<b>347,996</b>	<b>350,068</b>	<b>1,391</b>	<b>139,709</b>	<b>141,100</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1 System Contract Demand	69.060%	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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(301,977,192)	(301,977,192)											
	Hydro (ED-AN)	(131,911,171)	(131,911,171)											
	Other (ED-AN)	(123,553,836)	(123,553,836)											
<b>Total Electric Production</b>		<b>(557,442,199)</b>	<b>(557,442,199)</b>											
<b>Electric Transmission</b>														
	ED-AN	(213,442,822)	(213,442,822)											
<b>Total Electric Transmission</b>		<b>(213,442,822)</b>	<b>(213,442,822)</b>											
<b>Electric Distribution</b>														
	ED-AN	(156,061)	(156,061)											
	ED-ID	(209,503,042)	(209,503,042)											
	ED-WA	(335,345,822)	(335,345,822)											
<b>Total Electric Distribution</b>		<b>(545,004,925)</b>	<b>(545,004,925)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(15,711,596)	(15,711,596)		(15,711,596)	(15,711,596)		(10,850,428)	(10,850,428)		(4,861,168)	(4,861,168)		
	GD-OR	(1,079,726)		(1,079,726)										
<b>Total Gas Underground Storage</b>		<b>(16,791,322)</b>	<b>(15,711,596)</b>	<b>(1,079,726)</b>	<b>(15,711,596)</b>	<b>(15,711,596)</b>		<b>(10,850,428)</b>	<b>(10,850,428)</b>		<b>(4,861,168)</b>	<b>(4,861,168)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,766,063)	(1,766,063)		(1,766,063)	(1,766,063)		(1,130,457)	(1,130,457)		(635,606)	(635,606)		
	GD-ID	(75,360,554)	(75,360,554)		(75,360,554)	(75,360,554)				(75,360,554)			(75,360,554)	
	GD-WA	(143,813,311)	(143,813,311)		(143,813,311)	(143,813,311)	(143,813,311)			(143,813,311)				
	GD-OR	(109,084,718)		(109,084,718)										
<b>Total Gas Distribution</b>		<b>(330,024,646)</b>	<b>(220,939,928)</b>	<b>(109,084,718)</b>	<b>(219,173,865)</b>	<b>(1,766,063)</b>	<b>(220,939,928)</b>	<b>(143,813,311)</b>	<b>(1,130,457)</b>	<b>(144,943,768)</b>	<b>(75,360,554)</b>	<b>(635,606)</b>	<b>(75,996,160)</b>	
<b>General Plant</b>														
	ED-AN	(46,492,807)	(46,492,807)											
	ED-ID	(10,339,869)	(10,339,869)											
	ED-WA	(19,799,692)	(19,799,692)											
7,4	CD-AA	(68,296,784)	(47,899,950)	(14,034,306)	(6,362,528)	(14,034,306)	(14,034,306)		(10,014,039)	(10,014,039)		(4,020,267)	(4,020,267)	
9,4	CD-AN	(12,781,463)	(9,933,114)	(2,848,349)		(2,848,349)	(2,848,349)		(2,032,411)	(2,032,411)		(815,938)	(815,938)	
9	CD-ID	(6,164,196)	(4,790,505)	(1,373,691)		(1,373,691)	(1,373,691)				(1,373,691)		(1,373,691)	
9	CD-WA	(4,323,983)	(3,360,383)	(963,600)		(963,600)	(963,600)	(963,600)		(963,600)				
8,4	GD-AA	(2,204,414)		(1,511,390)	(693,024)	(1,511,390)	(1,511,390)		(1,078,437)	(1,078,437)		(432,953)	(432,953)	
4	GD-AN	(3,003,394)		(3,003,394)		(3,003,394)	(3,003,394)		(2,143,042)	(2,143,042)		(860,352)	(860,352)	
	GD-ID	(1,891,076)		(1,891,076)		(1,891,076)	(1,891,076)				(1,891,076)		(1,891,076)	
	GD-WA	(6,757,992)		(6,757,992)		(6,757,992)	(6,757,992)	(6,757,992)		(6,757,992)				
	GD-OR	(4,499,224)		(4,499,224)										
<b>Total General Plant</b>		<b>(186,554,894)</b>	<b>(142,616,320)</b>	<b>(32,383,798)</b>	<b>(11,554,776)</b>	<b>(10,986,359)</b>	<b>(21,397,439)</b>	<b>(32,383,798)</b>	<b>(7,721,592)</b>	<b>(15,267,929)</b>	<b>(22,989,521)</b>	<b>(3,264,767)</b>	<b>(6,129,510)</b>	<b>(9,394,277)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,849,260,808)</b>	<b>(1,458,506,266)</b>	<b>(269,035,322)</b>	<b>(121,719,220)</b>	<b>(230,160,224)</b>	<b>(38,875,098)</b>	<b>(269,035,322)</b>	<b>(151,534,903)</b>	<b>(27,248,814)</b>	<b>(178,783,717)</b>	<b>(78,625,321)</b>	<b>(11,626,284)</b>	<b>(90,251,605)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	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	64.010%	35.990%

RESULTS OF OPERATIONS  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Month Ended June 30, 2018  
 Average of Monthly Averages Basis

Report ID:  
**G-AAMT-1A**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(11,480,687)	(11,480,687)												
Misc Intangible Plt (303000)	ED-AN	(1,722,029)	(1,722,029)												
<b>Total Production/Transmission</b>		<b>(13,202,716)</b>	<b>(13,202,716)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(204,612)	(204,612)												
Misc Intangible Plt (303000)	ED-WA	(39,496)	(39,496)												
<b>Total Distribution</b>		<b>(244,108)</b>	<b>(244,108)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(2,783,683)	(1,952,336)	(572,019)	(259,328)		(572,019)	(572,019)		(408,158)	(408,158)		(163,861)	(163,861)	
9,4	CD-AN	(101,227)	(78,669)	(22,558)			(22,558)	(22,558)		(16,096)	(16,096)		(6,462)	(6,462)	
	GD-ID	(93,237)		(93,237)			(93,237)	(93,237)				(93,237)		(93,237)	
	GD-WA	(202,686)		(202,686)			(202,686)	(202,686)	(202,686)		(202,686)			(202,686)	
	GD-OR	(92,384)			(92,384)										
<b>Total General Plant - 303000</b>		<b>(3,273,217)</b>	<b>(2,031,005)</b>	<b>(890,500)</b>	<b>(351,712)</b>		<b>(295,923)</b>	<b>(594,577)</b>	<b>(890,500)</b>	<b>(202,686)</b>	<b>(424,254)</b>	<b>(626,940)</b>	<b>(93,237)</b>	<b>(170,323)</b>	<b>(263,560)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(59,297,411)	(41,588,240)	(12,185,024)	(5,524,147)		(12,185,024)	(12,185,024)		(8,694,502)	(8,694,502)		(3,490,522)	(3,490,522)	
9,4	CD-AN	(59,431)	(46,187)	(13,244)			(13,244)	(13,244)		(9,450)	(9,450)		(3,794)	(3,794)	
9	CD-ID	(51,475)	(40,004)	(11,471)			(11,471)	(11,471)				(11,471)		(11,471)	
	ED-AN	(2,755,969)	(2,755,969)												
	ED-ID	0	0												
	ED-WA	(2,595,179)	(2,595,179)												
8,4	GD-AA	(442,214)		(303,191)	(139,023)		(303,191)	(303,191)		(216,339)	(216,339)		(86,852)	(86,852)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0									0	
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(65,201,679)</b>	<b>(47,025,579)</b>	<b>(12,512,930)</b>	<b>(5,663,170)</b>		<b>(11,471)</b>	<b>(12,501,459)</b>	<b>(12,512,930)</b>	<b>(8,920,291)</b>	<b>(8,920,291)</b>		<b>(11,471)</b>	<b>(3,581,168)</b>	<b>(3,592,639)</b>
<b>Gas Underground Storage</b>															
1	GD-AN	(240,646)		(240,646)			(240,646)	(240,646)		(166,190)	(166,190)		(74,456)	(74,456)	
<b>Total Gas Underground Storage</b>		<b>(240,646)</b>		<b>(240,646)</b>			<b>(240,646)</b>	<b>(240,646)</b>		<b>(166,190)</b>	<b>(166,190)</b>		<b>(74,456)</b>	<b>(74,456)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(118,940)	(118,940)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0									0	
<b>Total General Plant - 390200, 396200</b>		<b>(118,940)</b>	<b>(118,940)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Accumulated Amortization</b>		<b>(82,281,306)</b>	<b>(62,622,348)</b>	<b>(13,644,076)</b>	<b>(6,014,882)</b>		<b>(307,394)</b>	<b>(13,336,682)</b>	<b>(13,644,076)</b>	<b>(202,686)</b>	<b>(9,510,735)</b>	<b>(9,713,421)</b>	<b>(104,708)</b>	<b>(3,825,947)</b>	<b>(3,930,655)</b>

Allocation Ratios:

Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-1A</b>
For Month Ended June 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	495,607	110,554	362,279	22,774	495,607	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	
9		CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	
		<b>TOTAL ACCOUNT</b>	<b>15,697,053</b>	<b>823,382</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,754,783</b>	<b>2,960,615</b>	<b>97,436</b>	<b>2,109,983</b>	<b>5,168,034</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,302,349	1,114,053	2,554,226	4,634,070	8,302,349	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,463,640	0	0	0	0	3,463,640	0	0	3,463,640	0	0	
99		GD-OR / AS	3,698,412	0	0	0	0	0	0	0	0	3,698,412	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	104,589,570	0	0	73,353,895	73,353,895	0	0	21,492,111	21,492,111	0	9,743,564	
9		CD-WA / ID / AN	25,433,019	5,627,482	5,873,568	8,264,220	19,765,270	1,613,697	1,684,263	2,369,789	5,667,749	0	0	
		<b>TOTAL ACCOUNT</b>	<b>145,486,990</b>	<b>6,741,535</b>	<b>8,427,794</b>	<b>86,252,185</b>	<b>101,421,514</b>	<b>5,077,337</b>	<b>1,684,263</b>	<b>23,861,900</b>	<b>30,623,500</b>	<b>3,698,412</b>	<b>9,743,564</b>	<b>13,441,976</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,788,971	725,950	0	2,063,021	2,788,971	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	
7		CD-AA	78,571,268	0	0	55,105,959	55,105,959	0	0	16,145,610	16,145,610	0	7,319,699	
9		CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	
		<b>TOTAL ACCOUNT</b>	<b>82,325,502</b>	<b>1,064,490</b>	<b>59,656</b>	<b>57,242,080</b>	<b>58,366,226</b>	<b>99,540</b>	<b>17,107</b>	<b>16,410,898</b>	<b>16,527,545</b>	<b>0</b>	<b>7,431,731</b>	<b>7,431,731</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	43,122,668	20,673,333	8,985,103	13,464,232	43,122,668	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,767,028	0	0	0	0	8,620,584	2,427,799	1,718,645	12,767,028	0	0	
99		GD-OR / AS	3,726,866	0	0	0	0	0	0	0	0	3,726,866	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,270,165	0	0	5,098,930	5,098,930	0	0	1,493,946	1,493,946	0	677,289	
9		CD-WA / ID / AN	6,051,913	1,939,173	754,157	2,009,914	4,703,244	556,063	216,257	576,349	1,348,669	0	0	
		<b>TOTAL ACCOUNT</b>	<b>72,938,640</b>	<b>22,612,506</b>	<b>9,739,260</b>	<b>20,573,076</b>	<b>52,924,842</b>	<b>9,176,647</b>	<b>2,644,056</b>	<b>3,788,940</b>	<b>15,609,643</b>	<b>3,726,866</b>	<b>677,289</b>	<b>4,404,155</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	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	4,854,609	248,155	153,947	3,370,657	3,772,759	71,159	44,145	966,546	1,081,850	0
		<b>TOTAL ACCOUNT</b>	<b>5,366,661</b>	<b>258,616</b>	<b>168,310</b>	<b>3,745,083</b>	<b>4,172,009</b>	<b>159,319</b>	<b>44,145</b>	<b>966,546</b>	<b>1,170,010</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	5,080,392	768,586	233,715	4,078,091	5,080,392	0	0	0	0	0
99		GD-WA / ID / AN	2,529,310	0	0	0	0	1,852,133	299,658	377,519	2,529,310	0
99		GD-OR / AS	872,109	0	0	0	0	0	0	0	872,109	0
8		GD-AA	4,484,853	0	0	0	0	0	0	3,074,905	3,074,905	1,409,948
7		CD-AA	13,236,897	0	0	9,283,698	9,283,698	0	0	2,720,050	2,720,050	0
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
		<b>TOTAL ACCOUNT</b>	<b>27,375,278</b>	<b>780,684</b>	<b>988,926</b>	<b>13,505,080</b>	<b>15,274,690</b>	<b>1,855,602</b>	<b>516,217</b>	<b>6,213,563</b>	<b>8,585,382</b>	<b>872,109</b>
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,361,928	311,802	15,617	1,034,509	1,361,928	0	0	0	0	0
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0
99		GD-OR / AS	40,917	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	50,710
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0
		<b>TOTAL ACCOUNT</b>	<b>2,927,259</b>	<b>311,802</b>	<b>15,617</b>	<b>1,925,176</b>	<b>2,252,595</b>	<b>0</b>	<b>0</b>	<b>464,959</b>	<b>464,959</b>	<b>40,917</b>



RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	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
		<b>TOTAL ACCOUNT</b>	<b>38,093,475</b>	<b>14,566,718</b>	<b>9,785,006</b>	<b>9,192,108</b>	<b>33,543,832</b>	<b>2,456,517</b>	<b>936,160</b>	<b>1,063,899</b>	<b>4,456,576</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,969,618	12,192,598	7,025,519	45,751,501	64,969,618	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,153,007	0	0	0	0	661,002	492,005	0	1,153,007	0	0	0
99		GD-OR / AS	1,232,362	0	0	0	0	0	0	0	0	1,232,362	0	1,232,362
8		GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	361,935
7		CD-AA	53,139,949	0	0	37,269,703	37,269,703	0	0	10,919,728	10,919,728	0	4,950,518	4,950,518
9		CD-WA / ID / AN	15,221,329	1,559,403	2,942,570	7,327,283	11,829,256	447,163	843,791	2,101,119	3,392,073	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>136,867,531</b>	<b>13,752,001</b>	<b>9,968,089</b>	<b>90,348,487</b>	<b>114,068,577</b>	<b>1,108,165</b>	<b>1,335,796</b>	<b>13,810,178</b>	<b>16,254,139</b>	<b>1,232,362</b>	<b>5,312,453</b>	<b>6,544,815</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	43,651
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>631,522</b>	<b>0</b>	<b>13,509</b>	<b>473,799</b>	<b>487,308</b>	<b>0</b>	<b>1,911</b>	<b>96,285</b>	<b>98,196</b>	<b>2,367</b>	<b>43,651</b>	<b>46,018</b>
		<b>TOTAL GENERAL PLANT</b>	<b>527,823,752</b>	<b>60,911,734</b>	<b>39,868,235</b>	<b>290,600,248</b>	<b>391,380,217</b>	<b>22,893,742</b>	<b>7,277,091</b>	<b>68,787,151</b>	<b>98,957,984</b>	<b>10,490,053</b>	<b>26,995,498</b>	<b>37,485,551</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	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	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,990,641	3,102,221	0	10,888,420	13,990,641	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	86,565,600	0	0	60,712,784	60,712,784	0	0	17,788,365	17,788,365	0	8,064,451	
9		CD-WA / ID / AN	157,088	0	53,514	68,567	122,081	0	15,345	19,662	35,007	0	0	
		TOTAL ACCOUNT	101,365,566	3,102,221	53,514	71,669,771	74,825,506	0	15,345	18,255,214	18,270,559	0	8,269,501	8,269,501
	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	2,417,440	0	0	1,695,471	1,695,471	0	0	496,760	496,760	0	225,209	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,417,440	0	0	1,695,471	1,695,471	0	0	496,760	496,760	0	225,209	225,209
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	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	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
		TOTAL	258,356,625	3,421,937	53,514	183,101,157	186,576,608	1,022,594	794,950	47,863,416	49,680,960	426,123	21,672,934	22,099,057	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-1A</b>
For Month Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,650,265)	(60,070,813)	(17,600,273)	(7,979,179)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(748,095)	(581,382)	(166,713)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,398,360)	(60,652,195)	(17,766,986)	(7,979,179)

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
<b>COMMON WORKING CAPITAL</b>
For Month Ended June 30, 2018
Average of Monthly Averages Basis

Report ID: <b>C-WKC-1A</b>
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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	3,405,207	3,405,207	0	0	0	0	3,405,207
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	55	55	0	0	0	0	55
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,317)	(2,317)	0	0	0	0	(2,317)
7/4	154560 Supply Chain Invoice Price Variance	0	0	78	78	0	0	0	0	78
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	41,109,902	21,163,666	0	62,273,568	40,500,084	20,177,744	609,818	985,922	0
TOTAL		41,109,902	21,163,666	3,403,023	65,676,591	40,500,084	20,177,744	609,818	985,922	3,403,023

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						