

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	37,817,251	25,323,140	12,494,111
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	37,817,251	25,323,140	12,494,111
G-APL	Gas Net Adjusted Rate Base	476,852,686	326,661,783	150,190,903
	RATE OF RETURN	7.931%	7.752%	8.319%

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 June 30, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers - AMA Percent	07-01-2017 thru 06-30-2018	245,490 100.000%	162,725 66.286%	82,765 33.714%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2017 thru 06-30-2018	13,478,197 100.000%	9,504,511 70.518%	3,973,686 29.482%
	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	07-01-2017 thru 06-30-2018	270,435,215 100.000%	183,591,534 67.887%	86,843,681 32.113%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 June 30, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months 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)		100.000%	77.714%	22.286%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			100.000%	68.188%	31.812%	
11	Book Depreciation Percent	07-01-2017 thru 06-30-2018	22,443,810	15,333,243	7,110,567	
			100.000%	68.318%	31.682%	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2017 thru 06-30-2018	569,432,359	389,100,970	180,331,389	
			100.000%	68.331%	31.669%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2017 thru 06-30-2018	64,269,305	47,192,903	17,076,402	
			100.000%	73.430%	26.570%	
14	Net Allocated Schedule M's - AMA Percent	07-01-2017 thru 06-30-2018	-43,765,645	-29,558,934	-14,206,711	
			100.000%	67.539%	32.461%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended June 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	144,912,063	0	144,912,063	101,260,297	0	101,260,297	43,651,766	0	43,651,766
99	4812XX	Commercial - Firm & Interruptible	66,132,348	0	66,132,348	47,037,879	0	47,037,879	19,094,469	0	19,094,469
99	4813XX	Industrial-Firm	2,992,402	0	2,992,402	1,780,465	0	1,780,465	1,211,937	0	1,211,937
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	267,569	0	267,569	236,872	0	236,872	30,697	0	30,697
99	499XXX	Unbilled Revenue	250,265	0	250,265	180,846	0	180,846	69,419	0	69,419
TOTAL SALES TO ULTIMATE CUSTOMERS			214,554,647	0	214,554,647	150,496,359	0	150,496,359	64,058,288	0	64,058,288
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	77,937,559	0	77,937,559	52,175,621	0	52,175,621	25,761,938	0	25,761,938
4	488000	Miscellaneous Service Revenues	15,828	0	15,828	7,694	0	7,694	8,134	0	8,134
99	4893XX	Transportation Revenues	5,711,608	0	5,711,608	5,132,855	0	5,132,855	578,753	0	578,753
99	493000	Rent from Gas Property	2,416	0	2,416	2,416	0	2,416	0	0	0
4	495XXX	Other Gas Revenues	(1,457,595)	466,798	(990,797)	(962,822)	333,079	(629,743)	(494,773)	133,719	(361,054)
99	496100	Provision for Rate Refund	(2,292,781)	0	(2,292,781)	(2,292,781)	0	(2,292,781)	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			76,745,035	466,798	77,211,833	51,956,983	333,079	52,290,062	24,788,052	133,719	24,921,771
TOTAL GAS REVENUES			291,299,682	466,798	291,766,480	202,453,342	333,079	202,786,421	88,846,340	133,719	88,980,059
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	134,445,022	0	134,445,022	90,609,837	0	90,609,837	43,835,185	0	43,835,185
99	808XXX	Net Natural Gas Storage Transactions	6,398,314	0	6,398,314	4,618,154	0	4,618,154	1,780,160	0	1,780,160
99	811000	Gas Used for Products Extraction	(836,805)	0	(836,805)	(563,147)	0	(563,147)	(273,658)	0	(273,658)
10	813000	Other Gas Expenses	0	1,293,282	1,293,282	0	881,863	881,863	0	411,419	411,419
99	813010	Gas Technology Institute (GTI) Expenses	112,659	0	112,659	78,773	0	78,773	33,886	0	33,886
TOTAL PRODUCTION EXPENSES			140,119,190	1,293,282	141,412,472	94,743,617	881,863	95,625,480	45,375,573	411,419	45,786,992
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	22,547	22,547	0	15,571	15,571	0	6,976	6,976
1	824000	Other Expenses	0	714,947	714,947	0	493,742	493,742	0	221,205	221,205
1	837000	Other Equipment	0	1,243,595	1,243,595	0	858,827	858,827	0	384,768	384,768
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,981,089	1,981,089	0	1,368,140	1,368,140	0	612,949	612,949
G-DEPX		Depreciation Expense-Underground Storage	0	830,381	830,381	0	573,461	573,461	0	256,920	256,920
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX		Taxes Other Than FIT	0	323,697	323,697	0	223,545	223,545	0	100,152	100,152

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,154,305	1,154,305	0	797,163	797,163	0	357,142	357,142
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,135,394	3,135,394	0	2,165,303	2,165,303	0	970,091	970,091

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For Twelve Months Ended June 30, 2018	
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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	456,280	1,364,761	1,821,041	328,591	962,402	1,290,993	127,689	402,359	530,048
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,431,107	1,145,223	4,576,330	2,242,585	807,588	3,050,173	1,188,522	337,635	1,526,157
3	875000	Measuring & Reg Sta Exp-General	137,866	0	137,866	94,674	0	94,674	43,192	0	43,192
3	876000	Measuring & Reg Sta Exp-Industrial	26,691	0	26,691	22,051	0	22,051	4,640	0	4,640
3	877000	Measuring & Reg Sta Exp-City Gate	127,399	0	127,399	64,074	0	64,074	63,325	0	63,325
3	878000	Meter & House Regulator Expenses	469,507	0	469,507	285,512	0	285,512	183,995	0	183,995
3	879000	Customer Installation Expenses	1,989,693	89,782	2,079,475	1,344,624	63,312	1,407,936	645,069	26,470	671,539
3	880000	Other Expenses	1,649,560	646,800	2,296,360	1,220,026	456,110	1,676,136	429,534	190,690	620,224
3	881000	Rents	0	39,156	39,156	0	27,612	27,612	0	11,544	11,544
MAINTENANCE											
3	885000	Supervision & Engineering	219,292	40	219,332	124,404	28	124,432	94,888	12	94,900
3	887000	Mains	1,144,482	454	1,144,936	832,260	320	832,580	312,222	134	312,356
3	889000	Measuring & Reg Sta Exp-General	243,439	58,816	302,255	162,249	41,476	203,725	81,190	17,340	98,530
3	890000	Measuring & Reg Sta Exp-Industrial	799,911	461	800,372	769,530	325	769,855	30,381	136	30,517
3	891000	Measuring & Reg Sta Exp-City Gate	82,586	401	82,987	57,046	283	57,329	25,540	118	25,658
3	892000	Services	1,340,497	0	1,340,497	975,979	0	975,979	364,518	0	364,518
3	893000	Meters & House Regulators	1,357,301	697,829	2,055,130	980,950	492,095	1,473,045	376,351	205,734	582,085
3	894000	Other Equipment	2,586	243,511	246,097	(44)	171,719	171,675	2,630	71,792	74,422
TOTAL DISTRIBUTION OPERATING EXP			13,478,197	4,287,234	17,765,431	9,504,511	3,023,270	12,527,781	3,973,686	1,263,964	5,237,650
G-DEPX	Depreciation Expense-Distribution		16,431,344	64,600	16,495,944	11,061,054	43,855	11,104,909	5,370,290	20,745	5,391,035
G-OTX	Taxes Other Than FIT		16,956,124	0	16,956,124	14,105,528	0	14,105,528	2,850,596	0	2,850,596
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			33,387,468	64,600	33,452,068	25,166,582	43,855	25,210,437	8,220,886	20,745	8,241,631
TOTAL DISTRIBUTION EXPENSES			46,865,665	4,351,834	51,217,499	34,671,093	3,067,125	37,738,218	12,194,572	1,284,709	13,479,281

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	126,451	126,451	0	83,819	83,819	0	42,632	42,632
2	902000	Meter Reading Expenses	1,919,893	114,287	2,034,180	1,783,216	75,756	1,858,972	136,677	38,531	175,208
2	903XXX	Customer Records & Collection Expenses	1,433,597	4,873,536	6,307,133	1,031,276	3,230,472	4,261,748	402,321	1,643,064	2,045,385
2	904000	Uncollectible Accounts	0	1,697,691	1,697,691	0	1,125,331	1,125,331	0	572,360	572,360
2	905000	Misc Customer Accounts	0	183,587	183,587	0	121,692	121,692	0	61,895	61,895
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,353,490	6,995,552	10,349,042	2,814,492	4,637,070	7,451,562	538,998	2,358,482	2,897,480
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,255,635	163,810	8,419,445	6,869,730	108,583	6,978,313	1,385,905	55,227	1,441,132
2	909000	Advertising	719	848,020	848,739	719	562,119	562,838	0	285,901	285,901
2	910000	Misc Customer Service & Info Exp	0	197,435	197,435	0	130,872	130,872	0	66,563	66,563
TOTAL CUSTOMER SERVICE & INFO EXP			8,256,354	1,209,265	9,465,619	6,870,449	801,574	7,672,023	1,385,905	407,691	1,793,596
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	159,373	9,223,706	9,383,079	111,921	6,581,483	6,693,404	47,452	2,642,223	2,689,675
4	921000	Office Supplies & Expenses	3,732	1,159,495	1,163,227	3,732	827,346	831,078	0	332,149	332,149
4	922000	Admin. Expenses Transferred - Credit	0	(18,945)	(18,945)	0	(13,518)	(13,518)	0	(5,427)	(5,427)
4	923000	Outside Services Employed	50,167	2,134,668	2,184,835	50,167	1,523,171	1,573,338	0	611,497	611,497
4	924000	Property Insurance Premium	0	298,376	298,376	0	212,903	212,903	0	85,473	85,473
4	925XXX	Injuries and Damages	(634)	837,177	836,543	(678)	597,359	596,681	44	239,818	239,862
4	926XXX	Employee Pensions and Benefits	33	478,817	478,850	33	341,655	341,688	0	137,162	137,162
4	928000	Regulatory Commission Expenses	759,921	288,218	1,048,139	545,840	205,655	751,495	214,081	82,563	296,644
4	930000	Miscellaneous General Expenses	43,197	1,052,757	1,095,954	29,067	751,184	780,251	14,130	301,573	315,703
4	931000	Rents	7,440	148,431	155,871	7,440	105,911	113,351	0	42,520	42,520
4	935000	Maintenance of General Plant	349,308	2,924,672	3,273,980	259,286	2,086,870	2,346,156	90,022	837,802	927,824
TOTAL ADMIN & GEN OPERATING EXP			1,372,537	18,527,372	19,899,909	1,006,808	13,220,019	14,226,827	365,729	5,307,353	5,673,082
G-DEPX	Depreciation Expense-General Plant		380,926	4,736,559	5,117,485	275,148	3,379,724	3,654,872	105,778	1,356,835	1,462,613
G-AMTX	Amortization Expense - General Plant - 303000		39,804	125,242	165,046	24,862	89,365	114,227	14,942	35,877	50,819
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		3,647	5,304,245	5,307,892	0	3,784,791	3,784,791	3,647	1,519,454	1,523,101
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	97,376	0	97,376	97,376	0	97,376	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	(471,618)	0	(471,618)	(322,526)	0	(322,526)	(149,092)	0	(149,092)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(394,175)	0	(394,175)	(394,175)	0	(394,175)	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			(272,482)	10,166,046	9,893,564	(382,005)	7,253,880	6,871,875	109,523	2,912,166	3,021,689
TOTAL ADMIN & GENERAL EXPENSES			1,100,055	28,693,418	29,793,473	624,803	20,473,899	21,098,702	475,252	8,219,519	8,694,771
TOTAL EXPENSES BEFORE FIT			199,694,754	45,678,745	245,373,499	139,724,454	32,026,834	171,751,288	59,970,300	13,651,911	73,622,211
NET OPERATING INCOME (LOSS) BEFORE FIT					46,392,981		31,035,133			15,357,848	
G-FIT	FEDERAL INCOME TAX				2,713,838			1,179,711		1,534,127	
G-FIT	DEFERRED FEDERAL INCOME TAX				5,881,956			4,547,114		1,334,842	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			37,817,251			25,323,140			12,494,111

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended June 30, 2018	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		69.060%		30.940%
G-ALL 2	Number of Customers - AMA	100.000%		66.286%		33.714%
G-ALL 3	Direct Distribution Operating Expense	100.000%		70.518%		29.482%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		71.354%		28.646%
G-ALL 10	Actual Annual Throughput	100.000%		68.188%		31.812%
G-ALL 99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	52,831	466,798	519,629	52,831	333,079	385,910	0	133,719	133,719
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,014,588	0	3,014,588	1,485,413	0	1,485,413
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	154,820	0	154,820	0	0	0	154,820	0	154,820
4	495328	Residential Decoupling Deferral	2,002,403	0	2,002,403	2,356,609	0	2,356,609	(354,206)	0	(354,206)
4	495329	Amortization Res Decoupling Deferral	(7,409,531)	0	(7,409,531)	(6,144,706)	0	(6,144,706)	(1,264,825)	0	(1,264,825)
4	495338	Non-Res Decoupling Deferred Rev	1,378,078	0	1,378,078	1,586,223	0	1,586,223	(208,145)	0	(208,145)
4	495339	Amortization Non-Res Decoupling	(2,136,197)	0	(2,136,197)	(1,828,367)	0	(1,828,367)	(307,830)	0	(307,830)
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	(1,457,595)	466,798	(990,797)	(962,822)	333,079	(629,743)	(494,773)	133,719	(361,054)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended 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	84,884,513	0	84,884,513	57,020,624	0	57,020,624	27,863,889	0	27,863,889
1	804001	Pipeline Demand Costs	26,456,468	0	26,456,468	18,403,008	0	18,403,008	8,053,460	0	8,053,460
1	804002	Transport Variable Charges	396,554	0	396,554	276,589	0	276,589	119,965	0	119,965
6	804010	Gas Costs - Fixed Hedge	113,343	0	113,343	73,472	0	73,472	39,871	0	39,871
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	323,846	0	323,846	217,415	0	217,415	106,431	0	106,431
6	804018	Merchandise Processing Fee	205,280	0	205,280	135,268	0	135,268	70,012	0	70,012
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	15,564,414	0	15,564,414	10,540,422	0	10,540,422	5,023,992	0	5,023,992
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	6,184,275	0	6,184,275	4,168,993	0	4,168,993	2,015,282	0	2,015,282
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(22,836,644)	0	(22,836,644)	(15,242,613)	0	(15,242,613)	(7,594,031)	0	(7,594,031)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	23,152,973	0	23,152,973	15,016,659	0	15,016,659	8,136,314	0	8,136,314
		TOTAL PURCHASED GAS COSTS	134,445,022	0	134,445,022	90,609,837	0	90,609,837	43,835,185	0	43,835,185

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.887%	32.113%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	318,684	163,810	482,494	258,235	108,583	366,818	60,449	55,227	115,676
99	908600	Public Purpose Tariff Rider Expense Offset	7,838,900	0	7,838,900	6,514,513	0	6,514,513	1,324,387	0	1,324,387
99	908610	Limited Income Tax Refund Program	115,544	0	115,544	115,544	0	115,544	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(17,493)	0	(17,493)	(18,562)	0	(18,562)	1,069	0	1,069
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,255,635	163,810	8,419,445	6,869,730	108,583	6,978,313	1,385,905	55,227	1,441,132

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.286%	33.714%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	476,852,686	326,661,783	150,190,903
	Interest Deduction for FIT Calculation	14,032,084	9,629,989	4,402,095
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended June 30, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	291,766,480	202,786,421	88,980,059
G-OPS	Operating & Maintenance Expense	200,873,562	138,871,813	62,001,749
G-OPS	Book Deprec/Amort and Reg Amortizations	27,220,116	18,550,402	8,669,714
G-OTX	Taxes Other than FIT	17,279,821	14,329,073	2,950,748
	Net Operating Income Before FIT	46,392,981	31,035,133	15,357,848
G-INT	Less: Interest Expense	14,032,084	9,629,989	4,402,095
G-SCM	Schedule M Adjustments	(20,634,545)	(15,737,161)	(4,897,384)
	Taxable Net Operating Income	11,726,352	5,667,983	6,058,369
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,462,533	1,190,276	1,272,257
	Federal Income Tax on 2017 Income at 35%	251,305	(10,565)	261,870
	Total Federal Income Tax	2,713,838	1,179,711	1,534,127
G-DTE	Deferred FIT	5,881,956	4,547,114	1,334,842
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,575,730	5,711,993	2,863,737
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,855,721	11,061,253	27,916,974	11,361,065	7,871,353	19,232,418	5,494,656	3,189,900	8,684,556
12	997001	Contributions In Aid of Construction	0	30,780	30,780	0	21,032	21,032	0	9,748	9,748
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	491,188	491,188	0	350,482	350,482	0	140,706	140,706
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	313,715	0	313,715	(228,568)	0	(228,568)	542,283	0	542,283
4	997015	Airplane Lease Payments	0	133,886	133,886	0	95,533	95,533	0	38,353	38,353
12	997016	Redemption Expense Amortization	0	295,246	295,246	0	201,745	201,745	0	93,501	93,501
4	997020	FAS87 Current Pension Accrual	0	41,513	41,513	0	29,621	29,621	0	11,892	11,892
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	8,794,120	0	8,794,120	6,813,935	0	6,813,935	1,980,185	0	1,980,185
12	997032	Interest Rate Swaps	0	(6,585,907)	(6,585,907)	0	(4,500,216)	(4,500,216)	0	(2,085,691)	(2,085,691)
4	997033	DSM Tariff Rider	(348,122)	0	(348,122)	(507,950)	0	(507,950)	159,828	0	159,828
12	997048	AFUDC	0	(494,044)	(494,044)	0	(337,585)	(337,585)	0	(156,459)	(156,459)
11	997049	Tax Depreciation	0	(45,681,250)	(45,681,250)	0	(31,208,516)	(31,208,516)	0	(14,472,734)	(14,472,734)
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	(89,792)	0	(89,792)	(56,973)	0	(56,973)	(32,819)	0	(32,819)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	877,603	877,603	0	599,561	599,561	0	278,042	278,042
4	997081	Deferred Compensation	0	107,633	107,633	0	76,800	76,800	0	30,833	30,833
4	997082	Meal Disallowances	0	141,603	141,603	0	101,039	101,039	0	40,564	40,564
4	997083	Paid Time Off	0	55,008	55,008	0	39,250	39,250	0	15,758	15,758
2	997084	Customer Uncollectibles	0	82,725	82,725	0	54,835	54,835	0	27,890	27,890
99	997098	Provision for Rate Refund	(498,545)	0	(498,545)	(498,545)	0	(498,545)	0	0	0
12	997101	Repairs 481 (a)	0	(4,322,883)	(4,322,883)	0	(2,953,869)	(2,953,869)	0	(1,369,014)	(1,369,014)
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	(4,650,850)	0	(4,650,850)	(4,650,850)	0	(4,650,850)	0	0	0
99	997107	MDM System	(394,175)	0	(394,175)	(394,175)	0	(394,175)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	3,233,608	0	3,233,608	2,161,296	0	2,161,296	1,072,312	0	1,072,312
99	997109	Tax Reform Amortization	(16,647)	0	(16,647)	(16,647)	0	(16,647)	0	0	0
99	997110	FISERVE	(236,068)	0	(236,068)	(160,814)	0	(160,814)	(75,254)	0	(75,254)
TOTAL SCHEDULE M ADJUSTMENTS			25,027,097	(43,765,646)	(20,634,545)	13,821,774	(29,558,935)	(15,737,161)	9,309,327	(14,206,711)	(4,897,384)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.286%	33.714%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.887%	32.113%
G-ALL	11	Book Depreciation	100.000%	68.318%	31.682%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.331%	31.669%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	8,312,145	5,679,772	2,632,373
99	410100	Deferred Federal Income Tax Exp	(2,282,818)	(1,016,271)	(1,266,547)
		SUBTOTAL	6,029,327	4,663,501	1,365,826
14	411100	Deferred Federal Income Tax Expense - Allocated	(66,114)	(45,176)	(20,938)
99	411100	Deferred Federal Income Tax Exp	(81,257)	(71,211)	(10,046)
		SUBTOTAL	(147,371)	(116,387)	(30,984)
		Total Deferred Federal Income Tax Expense	5,881,956	4,547,114	1,334,842

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.331%	31.669%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended 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	323,697	323,697	0	223,545	223,545	0	100,152	100,152
		TOTAL UNDERGROUND STORAGE TAX	0	323,697	323,697	0	223,545	223,545	0	100,152	100,152
		DISTRIBUTION									
99	408110	State Excise Tax	5,831,004	0	5,831,004	5,831,004	0	5,831,004	0	0	0
99	408120	Municipal Occupation & License Tax	6,599,401	0	6,599,401	5,460,926	0	5,460,926	1,138,475	0	1,138,475
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	4,579,342	0	4,579,342	2,813,598	0	2,813,598	1,765,744	0	1,765,744
99	409100	State Income Tax	(53,623)	0	(53,623)	0	0	0	(53,623)	0	(53,623)
		TOTAL DISTRIBUTION TAX	16,956,124	0	16,956,124	14,105,528	0	14,105,528	2,850,596	0	2,850,596
		TOTAL TAXES OTHER THAN FIT	16,956,124	323,697	17,279,821	14,105,528	223,545	14,329,073	2,850,596	100,152	2,950,748

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 June 30, 2018
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	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)	20,825	43,283,624	43,304,449	0	30,884,597	30,884,597	20,825	12,399,027	12,419,852
TOTAL INTANGIBLE PLANT			1,823,024	45,172,973	46,995,997	1,022,594	32,232,723	33,255,317	800,430	12,940,250	13,740,680
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	2,319,380	2,319,380	0	1,601,764	1,601,764	0	717,616	717,616
1	352XXX	Wells	0	19,020,168	19,020,168	0	13,135,328	13,135,328	0	5,884,840	5,884,840
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	12,442,894	12,442,894	0	8,593,063	8,593,063	0	3,849,831	3,849,831
1	355000	Measuring & Regulating Equipment	0	1,113,649	1,113,649	0	769,086	769,086	0	344,563	344,563
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,408,711	2,408,711	0	1,663,456	1,663,456	0	745,255	745,255
TOTAL UNDERGROUND STORAGE PLAN			0	40,032,487	40,032,487	0	27,665,079	27,665,079	0	12,367,408	12,367,408
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	224,525	0	224,525	123,263	0	123,263	101,262	0	101,262
6	375000	Structures & Improvements	953,790	0	953,790	582,719	0	582,719	371,071	0	371,071
6	376000	Mains	327,350,715	2,512,521	329,863,236	214,905,882	1,705,675	216,611,557	112,444,833	806,846	113,251,679
6	378000	Measuring & Reg Station Equip-General	5,962,472	127,101	6,089,573	3,680,134	86,285	3,766,419	2,282,338	40,816	2,323,154
6	379000	Measuring & Reg Station Equip-City Gate	6,797,485	0	6,797,485	2,326,327	0	2,326,327	4,471,158	0	4,471,158
6	380000	Services	234,366,298	0	234,366,298	160,369,887	0	160,369,887	73,996,411	0	73,996,411
6	381000	Meters	78,903,046	0	78,903,046	55,017,653	0	55,017,653	23,885,393	0	23,885,393
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	3,382,531	0	3,382,531	2,635,045	0	2,635,045	747,486	0	747,486
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			658,029,457	2,639,622	660,669,079	439,704,835	1,791,960	441,496,795	218,324,622	847,662	219,172,284
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,889,861	2,109,983	4,999,844	2,792,425	1,505,557	4,297,982	97,436	604,426	701,862
4	390XXX	Structures & Improvements	6,227,983	23,238,013	29,465,996	4,593,419	16,581,252	21,174,671	1,634,564	6,656,761	8,291,325
4	391XXX	Office Furniture & Equipment	114,871	15,029,886	15,144,757	96,241	10,724,425	10,820,666	18,630	4,305,461	4,324,091
4	392XXX	Transportation Equipment	11,619,965	2,843,898	14,463,863	8,992,501	2,029,235	11,021,736	2,627,464	814,663	3,442,127
4	393000	Stores Equipment	173,992	935,547	1,109,539	133,831	667,550	801,381	40,161	267,997	308,158
4	394000	Tools, Shop & Garage Equipment	2,405,912	6,038,337	8,444,249	1,878,359	4,308,595	6,186,954	527,553	1,729,742	2,257,295

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	10,858	380,393	391,251	8,189	271,426	279,615	2,669	108,967	111,636
4	396XXX	Power Operated Equipment	3,337,985	1,052,516	4,390,501	2,455,974	751,012	3,206,986	882,011	301,504	1,183,515
4	397XXX	Communications Equipment	2,460,605	13,248,742	15,709,347	1,125,006	9,453,507	10,578,513	1,335,599	3,795,235	5,130,834
4	398000	Miscellaneous Equipment	2,586	86,573	89,159	972	61,773	62,745	1,614	24,800	26,414
		TOTAL GENERAL PLANT	29,244,618	64,963,888	94,208,506	22,076,917	46,354,332	68,431,249	7,167,701	18,609,556	25,777,257
		TOTAL PLANT IN SERVICE	689,097,099	152,808,970	841,906,069	462,804,346	108,044,094	570,848,440	226,292,753	44,764,876	271,057,629
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,321,868)	(15,321,868)	0	(10,581,282)	(10,581,282)	0	(4,740,586)	(4,740,586)
G-ADEP		Distribution Plant	(213,139,959)	(1,736,455)	(214,876,414)	(139,969,974)	(1,178,827)	(141,148,801)	(73,169,985)	(557,628)	(73,727,613)
G-ADEP		General Plant	(10,321,408)	(19,617,793)	(29,939,201)	(7,240,266)	(13,998,080)	(21,238,346)	(3,081,142)	(5,619,713)	(8,700,855)
		TOTAL ACCUMULATED DEPRECIATION	(223,461,367)	(36,676,116)	(260,137,483)	(147,210,240)	(25,758,189)	(172,968,429)	(76,251,127)	(10,917,927)	(87,169,054)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(277,679)	(537,174)	(814,853)	(191,290)	(383,295)	(574,585)	(86,389)	(153,879)	(240,268)
G-AAMT		Misc IT Intangible Plant - 3031XX	(15,395)	(11,265,437)	(11,280,832)	0	(8,038,340)	(8,038,340)	(15,395)	(3,227,097)	(3,242,492)
G-AAMT		Underground Storage	0	(240,542)	(240,542)	0	(166,118)	(166,118)	0	(74,424)	(74,424)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(293,074)	(12,043,153)	(12,336,227)	(191,290)	(8,587,753)	(8,779,043)	(101,784)	(3,455,400)	(3,557,184)
		TOTAL ACCUMULATED DEPR/AMORT	(223,754,441)	(48,719,269)	(272,473,710)	(147,401,530)	(34,345,942)	(181,747,472)	(76,352,911)	(14,373,327)	(90,726,238)
		NET GAS UTILITY PLANT before DFIT	465,342,658	104,089,701	569,432,359	315,402,816	73,698,152	389,100,968	149,939,842	30,391,549	180,331,391
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(107,084,449)	(107,084,449)	0	(73,171,875)	(73,171,875)	0	(33,912,574)	(33,912,574)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,047,327)	(18,047,327)	0	(12,872,567)	(12,872,567)	0	(5,174,760)	(5,174,760)
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	(606,833)	(606,833)	0	(414,655)	(414,655)	0	(192,178)	(192,178)
		TOTAL ACCUMULATED DFIT	0	(125,738,609)	(125,738,609)	0	(86,459,097)	(86,459,097)	0	(39,279,512)	(39,279,512)
		NET GAS UTILITY PLANT	465,342,658	(21,648,908)	443,693,750	315,402,816	(12,760,945)	302,641,871	149,939,842	(8,887,963)	141,051,879

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%	67.887%	32.113%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.331%	31.669%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	465,342,658	(21,648,908)	443,693,750	315,402,816	(12,760,945)	302,641,871	149,939,842	(8,887,963)	141,051,879
		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	9,196,164	9,196,164	0	6,350,871	6,350,871	0	2,845,293	2,845,293
4	252000	Customer Advances	(18,488)	(855)	(19,343)	(1,476)	(610)	(2,086)	(17,012)	(245)	(17,257)
99	235199	Customer Deposits	(558,806)	0	(558,806)	(558,806)	0	(558,806)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(899,903)	0	(899,903)	(752,880)	0	(752,880)	(147,023)	0	(147,023)
99	182302	WA Excess Nat Gas Line Extension	6,515,681	0	6,515,681	6,515,681	0	6,515,681	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,772,629)	0	(1,772,629)	(1,772,629)	0	(1,772,629)	0	0	0
C-WKC		Working Capital	14,966,708	0	14,966,708	10,281,888	0	10,281,888	4,684,820	0	4,684,820
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	18,232,563	14,926,373	33,158,936	13,711,778	10,308,134	24,019,912	4,520,785	4,618,239	9,139,024
		NET RATE BASE	483,575,221	(6,722,535)	476,852,686	329,114,594	(2,452,811)	326,661,783	154,460,627	(4,269,724)	150,190,903

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended 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	67.887%	32.113%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	241,556	241,556												
Total Production/Transmission		1,159,956	1,159,956												
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	598,927	420,057	123,074	55,796		123,074	123,074		87,818	87,818		35,256	35,256	
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		656,528	427,618	165,046	63,864		39,804	125,242	165,046	24,862	89,365	114,227	14,942	35,877	50,819
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	25,357,221	17,784,287	5,210,655	2,362,279		5,210,655	5,210,655		3,718,011	3,718,011		1,492,644	1,492,644	
9,4	CD-AN	16,243	12,623	3,620			3,620	3,620		2,583	2,583		1,037	1,037	
9,4	CD-ID	16,366	12,719	3,647			3,647	3,647				3,647		3,647	
	ED-AN	1,781,568	1,781,568												
	ED-ID	0	0												
	ED-WA	642,609	642,609												
8,4	GD-AA	131,224		89,970	41,254		89,970	89,970		64,197	64,197		25,773	25,773	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		27,945,231	20,233,806	5,307,892	2,403,533		3,647	5,304,245	5,307,892		3,784,791	3,784,791	3,647	1,519,454	1,523,101
Gas Underground Storage															
1	GD-AN	227		227			227	227		157	157		70	70	
Total Gas Underground Storage		227		227			227	227		157	157		70	70	
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		29,839,991	21,899,429	5,473,165	2,467,397		43,451	5,429,714	5,473,165	24,862	3,874,313	3,899,175	18,589	1,555,401	1,573,990

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended 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	
Electric Production														
	Steam (ED-AN)	(298,907,439)	(298,907,439)											
	Hydro (ED-AN)	(129,898,750)	(129,898,750)											
	Other (ED-AN)	(119,259,145)	(119,259,145)											
Total Electric Production		(548,065,334)	(548,065,334)											
Electric Transmission														
	ED-AN	(211,693,651)	(211,693,651)											
Total Electric Transmission		(211,693,651)	(211,693,651)											
Electric Distribution														
	ED-AN	(133,303)	(133,303)											
	ED-ID	(203,238,320)	(203,238,320)											
	ED-WA	(324,921,778)	(324,921,778)											
Total Electric Distribution		(528,293,401)	(528,293,401)											
Gas Underground Storage														
1	GD-AN	(15,321,868)	(15,321,868)		(15,321,868)	(15,321,868)		(10,581,282)	(10,581,282)		(4,740,586)	(4,740,586)		
	GD-OR	(1,013,283)		(1,013,283)										
Total Gas Underground Storage		(16,335,151)	(15,321,868)	(1,013,283)	(15,321,868)	(15,321,868)		(10,581,282)	(10,581,282)		(4,740,586)	(4,740,586)		
Gas Distribution														
6	GD-AN	(1,736,455)	(1,736,455)		(1,736,455)	(1,736,455)		(1,178,827)	(1,178,827)		(557,628)	(557,628)		
	GD-ID	(73,169,985)	(73,169,985)		(73,169,985)	(73,169,985)				(73,169,985)		(73,169,985)		
	GD-WA	(139,969,974)	(139,969,974)		(139,969,974)	(139,969,974)	(139,969,974)		(139,969,974)					
	GD-OR	(106,835,295)		(106,835,295)										
Total Gas Distribution		(321,711,709)	(214,876,414)	(106,835,295)	(213,139,959)	(1,736,455)	(214,876,414)	(139,969,974)	(1,178,827)	(141,148,801)	(73,169,985)	(557,628)	(73,727,613)	
General Plant														
	ED-AN	(46,693,796)	(46,693,796)											
	ED-ID	(9,792,054)	(9,792,054)											
	ED-WA	(19,004,538)	(19,004,538)											
7,4	CD-AA	(60,680,499)	(42,558,268)	(12,469,236)	(5,652,995)	(12,469,236)	(12,469,236)		(8,897,299)	(8,897,299)		(3,571,937)	(3,571,937)	
9,4	CD-AN	(12,338,082)	(9,588,540)	(2,749,542)		(2,749,542)	(2,749,542)		(1,961,908)	(1,961,908)		(787,634)	(787,634)	
9	CD-ID	(6,022,914)	(4,680,708)	(1,342,206)		(1,342,206)	(1,342,206)				(1,342,206)		(1,342,206)	
9	CD-WA	(4,128,951)	(3,208,814)	(920,137)		(920,137)	(920,137)	(920,137)		(920,137)				
8,4	GD-AA	(2,256,960)		(1,547,417)	(709,543)	(1,547,417)	(1,547,417)		(1,104,144)	(1,104,144)		(443,273)	(443,273)	
4	GD-AN	(2,851,598)		(2,851,598)		(2,851,598)	(2,851,598)		(2,034,729)	(2,034,729)		(816,869)	(816,869)	
	GD-ID	(1,738,936)		(1,738,936)		(1,738,936)	(1,738,936)				(1,738,936)		(1,738,936)	
	GD-WA	(6,320,129)		(6,320,129)		(6,320,129)	(6,320,129)	(6,320,129)		(6,320,129)				
	GD-OR	(4,714,073)		(4,714,073)										
Total General Plant		(176,542,530)	(135,526,718)	(29,939,201)	(11,076,611)	(10,321,408)	(19,617,793)	(29,939,201)	(7,240,266)	(13,998,080)	(21,238,346)	(3,081,142)	(5,619,713)	(8,700,855)
Total Accumulated Depreciation		(1,802,641,776)	(1,423,579,104)	(260,137,483)	(118,925,189)	(223,461,367)	(36,676,116)	(260,137,483)	(147,210,240)	(25,758,189)	(172,968,429)	(76,251,127)	(10,917,927)	(87,169,054)

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-12A
For Twelve Months 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	67.887%	32.113%

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

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(11,059,754)	(11,059,754)											
Misc Intangible Plt (303000)	ED-AN	(1,612,976)	(1,612,976)											
Total Production/Transmission		(12,672,730)	(12,672,730)											
Distribution														
Franchises (302000)	ED-WA	(193,541)	(193,541)											
Misc Intangible Plt (303000)	ED-WA	(36,807)	(36,807)											
Total Distribution		(230,348)	(230,348)											
General Plant - 303000														
7,4	CD-AA	(2,509,174)	(1,759,809)	(515,610)	(233,755)		(515,610)	(515,610)		(367,908)	(367,908)		(147,702)	(147,702)
9,4	CD-AN	(96,767)	(75,203)	(21,564)			(21,564)	(21,564)		(15,387)	(15,387)		(6,177)	(6,177)
	GD-ID	(86,389)		(86,389)			(86,389)	(86,389)				(86,389)		(86,389)
	GD-WA	(191,290)		(191,290)			(191,290)	(191,290)	(191,290)		(191,290)			
	GD-OR	(88,686)			(88,686)									
Total General Plant - 303000		(2,972,306)	(1,835,012)	(814,853)	(322,441)		(277,679)	(537,174)	(814,853)	(191,290)	(383,295)	(574,585)	(86,389)	(153,879)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(53,370,064)	(37,431,093)	(10,967,015)	(4,971,956)		(10,967,015)	(10,967,015)		(7,825,404)	(7,825,404)		(3,141,611)	(3,141,611)
9,4	CD-AN	(52,145)	(40,524)	(11,621)			(11,621)	(11,621)		(8,292)	(8,292)		(3,329)	(3,329)
9	CD-ID	(69,084)	(53,689)	(15,395)			(15,395)	(15,395)				(15,395)		(15,395)
	ED-AN	(2,310,201)	(2,310,201)											
	ED-ID	0	0											
	ED-WA	(2,453,399)	(2,453,399)											
8,4	GD-AA	(418,309)		(286,801)	(131,508)		(286,801)	(286,801)		(204,644)	(204,644)		(82,157)	(82,157)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(58,673,202)	(42,288,906)	(11,280,832)	(5,103,464)		(15,395)	(11,265,437)	(11,280,832)		(8,038,340)	(8,038,340)	(15,395)	(3,227,097)
Gas Underground Storage														
1	GD-AN	(240,542)		(240,542)			(240,542)	(240,542)		(166,118)	(166,118)		(74,424)	(74,424)
Total Gas Underground Storage		(240,542)		(240,542)			(240,542)	(240,542)		(166,118)	(166,118)		(74,424)	(74,424)
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(96,926)	(96,926)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(96,926)	(96,926)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(74,886,054)	(57,123,922)	(12,336,227)	(5,425,905)		(293,074)	(12,043,153)	(12,336,227)	(191,290)	(8,587,753)	(8,779,043)	(101,784)	(3,455,400)

Allocation Ratios:
 Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A
For Twelve Months 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:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	410,767	25,714	362,279	22,774	410,767	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,588,019	0	0	0	0	2,588,019	0	0	2,588,019	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	15,444,022	738,542	702,068	7,229,333	8,669,943	2,792,424	97,436	2,109,983	4,999,843	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,235,884	1,074,589	2,554,226	4,607,069	8,235,884	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,989,774	0	0	0	0	2,989,774	0	0	2,989,774	0	0	0
99		GD-OR / AS	3,656,666	0	0	0	0	0	0	0	0	3,656,666	0	3,656,666
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	101,566,681	0	0	71,233,792	71,233,792	0	0	20,870,937	20,870,937	0	9,461,952	9,461,952
9		CD-WA / ID / AN	25,152,723	5,592,429	5,700,253	8,254,757	19,547,439	1,603,645	1,634,564	2,367,075	5,605,284	0	0	0
		TOTAL ACCOUNT	141,601,728	6,667,018	8,254,479	84,095,618	99,017,115	4,593,419	1,634,564	23,238,012	29,465,995	3,656,666	9,461,952	13,118,618
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,634,797	917,564	0	3,717,233	4,634,797	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,151	0	0	0	0	1,151	0	0	1,151	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	519,259	0	0	0	0	0	0	356,014	356,014	0	163,245	163,245
7		CD-AA	71,287,368	0	0	49,997,396	49,997,396	0	0	14,648,841	14,648,841	0	6,641,131	6,641,131
9		CD-WA / ID / AN	622,622	331,610	64,970	87,291	483,871	95,090	18,630	25,031	138,751	0	0	0
		TOTAL ACCOUNT	77,065,197	1,249,174	64,970	53,801,920	55,116,064	96,241	18,630	15,029,886	15,144,757	0	6,804,376	6,804,376
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	41,639,833	19,852,596	8,407,772	13,379,465	41,639,833	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,527,200	0	0	0	0	8,417,086	2,401,019	1,709,095	12,527,200	0	0	0
99		GD-OR / AS	3,959,780	0	0	0	0	0	0	0	0	3,959,780	0	3,959,780
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,698,263	0	0	1,892,427	1,892,427	0	0	554,466	554,466	0	251,370	251,370
9		CD-WA / ID / AN	6,202,359	2,006,656	789,685	2,023,823	4,820,164	575,414	226,444	580,337	1,382,195	0	0	0
		TOTAL ACCOUNT	67,027,435	21,859,252	9,197,457	17,295,715	48,352,424	8,992,500	2,627,463	2,843,898	14,463,861	3,959,780	251,370	4,211,150

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0
99		GD-OR / AS	37,616	0	0	0	0	0	0	0	0	37,616	0	37,616
8		GD-AA	0	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	0
9		CD-WA / ID / AN	4,583,260	159,271	140,055	3,262,555	3,561,881	45,671	40,161	935,547	1,021,379	0	0	0
		TOTAL ACCOUNT	5,108,286	169,732	154,418	3,636,981	3,961,131	133,831	40,161	935,547	1,109,539	37,616	0	37,616
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,658,465	780,438	247,870	3,630,157	4,658,465	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,568,525	0	0	0	0	1,874,490	310,975	383,060	2,568,525	0	0	0
99		GD-OR / AS	897,272	0	0	0	0	0	0	0	0	897,272	0	897,272
8		GD-AA	4,177,384	0	0	0	0	0	0	2,864,098	2,864,098	0	1,313,286	1,313,286
7		CD-AA	13,371,299	0	0	9,377,961	9,377,961	0	0	2,747,668	2,747,668	0	1,245,670	1,245,670
9		CD-WA / ID / AN	1,184,462	13,494	755,278	151,733	920,505	3,869	216,578	43,510	263,957	0	0	0
		TOTAL ACCOUNT	26,857,407	793,932	1,003,148	13,159,851	14,956,931	1,878,359	527,553	6,038,336	8,444,248	897,272	2,558,956	3,456,228
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	99,239	0	0	99,239	99,239	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	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
7		CD-AA	0	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	0
		TOTAL ACCOUNT	99,239	0	0	99,239	99,239	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,288,410	238,642	21,581	1,028,187	1,288,410	0	0	0	0	0	0	0
99		GD-WA / ID / AN	117,962	0	0	0	0	7,987	2,605	107,370	117,962	0	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	50,710
7		CD-AA	773,580	0	0	542,550	542,550	0	0	158,963	158,963	0	72,067	72,067
9		CD-WA / ID / AN	16,760	705	225	12,095	13,025	202	65	3,468	3,735	0	0	0
		TOTAL ACCOUNT	2,398,931	239,347	21,806	1,582,832	1,843,985	8,189	2,670	380,393	391,252	40,917	122,777	163,694

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	31,979,039	14,338,746	9,507,061	8,133,232	31,979,039	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,998,290	0	0	0	0	2,383,752	793,536	821,002	3,998,290	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	1,272,667	251,861	308,540	428,652	989,053	72,222	88,475	122,917	283,614	0	0	0
		TOTAL ACCOUNT	37,822,309	14,590,607	9,815,601	8,932,533	33,338,741	2,455,974	882,011	1,052,516	4,390,501	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,332,157	12,035,023	6,736,232	45,560,902	64,332,157	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,171,984	0	0	0	0	679,730	492,254	0	1,171,984	0	0	0
99		GD-OR / AS	1,222,262	0	0	0	0	0	0	0	0	1,222,262	0	1,222,262
8		GD-AA	1,105,022	0	0	0	0	0	0	757,625	757,625	0	347,397	347,397
7		CD-AA	50,776,150	0	0	35,611,853	35,611,853	0	0	10,433,991	10,433,991	0	4,730,306	4,730,306
9		CD-WA / ID / AN	15,013,449	1,552,822	2,941,017	7,173,863	11,667,702	445,276	843,345	2,057,126	3,345,747	0	0	0
		TOTAL ACCOUNT	133,621,024	13,587,845	9,677,249	88,346,618	111,611,712	1,125,006	1,335,599	13,248,742	15,709,347	1,222,262	5,077,703	6,299,965
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,984	0	6,846	143,138	149,984	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	418,365	0	0	293,420	293,420	0	0	85,970	85,970	0	38,975	38,975
9		CD-WA / ID / AN	14,308	3,391	5,627	2,101	11,119	972	1,614	603	3,189	0	0	0
		TOTAL ACCOUNT	585,024	3,391	12,473	438,659	454,523	972	1,614	86,573	89,159	2,367	38,975	41,342
		TOTAL GENERAL PLANT	507,630,602	59,898,840	38,903,669	278,619,299	377,421,808	22,076,915	7,167,701	64,963,886	94,208,502	10,709,258	25,291,034	36,000,292

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	10,686,496	319,716	0	10,366,780	10,686,496	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	22,092,784	319,716	0	16,818,456	17,138,172	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	12,107,974	3,249,745	0	8,858,229	12,107,974	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	680,200	0	0	0	0	0	0	466,359	466,359	0	213,841	
7		CD-AA	81,300,136	0	0	57,019,850	57,019,850	0	0	16,706,365	16,706,365	0	7,573,921	
9		CD-WA / ID / AN	181,677	0	72,623	68,567	141,190	0	20,825	19,662	40,487	0	0	
		TOTAL ACCOUNT	94,269,987	3,249,745	72,623	65,946,646	69,269,014	0	20,825	17,192,386	17,213,211	0	7,787,762	7,787,762
	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	4,235,932	0	0	2,970,871	2,970,871	0	0	870,442	870,442	0	394,619	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,235,932	0	0	2,970,871	2,970,871	0	0	870,442	870,442	0	394,619	394,619
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	21,082,871	0	0	14,786,472	14,786,472	0	0	4,332,319	4,332,319	0	1,964,080	1,964,080	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	21,082,871	0	0	14,786,472	14,786,472	0	0	4,332,319	4,332,319	0	1,964,080	1,964,080	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	820,837	0	0	575,694	575,694	0	0	168,674	168,674	0	76,469	76,469	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	820,837	0	0	575,694	575,694	0	0	168,674	168,674	0	76,469	76,469	0
		TOTAL	243,333,614	3,569,461	72,623	171,816,103	175,458,187	1,022,594	800,430	45,172,974	46,995,998	426,123	20,453,306	20,879,429	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended 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	(87,033,397)	(61,040,873)	(17,884,493)	(8,108,031)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(730,688)	(567,854)	(162,834)	0
7	283750 CD-AA	0	0	0	0
	Total	(87,764,085)	(61,608,727)	(18,047,327)	(8,108,031)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended June 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,261,908	3,261,908	0	0	0	0	3,261,908
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	439	439	0	0	0	0	439
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,400)	(1,400)	0	0	0	0	(1,400)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(2)	(2)	0	0	0	0	(2)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	62,045,624	29,911,986	0	91,957,610	51,763,736	25,227,166	10,281,888	4,684,820	0
	TOTAL	62,045,624	29,911,986	3,260,945	95,218,555	51,763,736	25,227,166	10,281,888	4,684,820	3,260,945

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						