

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,371,349)	(1,000,138)	(371,211)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,371,349)	(1,000,138)	(371,211)
G-APL	Gas Net Adjusted Rate Base	497,332,330	343,154,400	154,177,930
	RATE OF RETURN	-0.276%	-0.291%	-0.241%

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

RESULTS OF OPERATIONS			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES			
For Month Ended August 31, 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	100.000%	69.060%	30.940%
2	Input	Number of Customers Percent	8-01-2018 thru 08-31-2018	248,926 100.000%	165,021 66.293%	83,905 33.707%
3	G-OPS	Direct Distribution Operating Expense Percent	8-01-2018 thru 08-31-2018	1,141,990 100.000%	825,981 72.328%	316,009 27.672%
	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	8-01-2018 thru 08-31-2018	6,837,967 100.000%	4,521,264 66.120%	2,316,703 33.880%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended August 31, 2018

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended August 31, 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
	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-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended August 31, 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	8-01-2018 thru 08-31-2018	1,950,717	1,337,747	612,970	
			100.000%	68.577%	31.423%	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2018 thru 08-31-2018	598,714,795	411,711,161	187,003,634	
			100.000%	68.766%	31.234%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2018 thru 08-31-2018	67,346,705	49,571,715	17,774,990	
			100.000%	73.607%	26.393%	
14	Net Allocated Schedule M's - AMA Percent	8-01-2018 thru 08-31-2018	-1,456,570	-962,304	-494,266	
			100.000%	66.066%	33.934%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	3,975,937	0	3,975,937	2,858,654	0	2,858,654	1,117,283	0	1,117,283
99	4812XX	Commercial - Firm & Interruptible	1,868,522	0	1,868,522	1,286,897	0	1,286,897	581,625	0	581,625
99	4813XX	Industrial-Firm	144,701	0	144,701	73,722	0	73,722	70,979	0	70,979
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	4,482	0	4,482	3,713	0	3,713	769	0	769
99	499XXX	Unbilled Revenue	256,595	0	256,595	203,124	0	203,124	53,471	0	53,471
TOTAL SALES TO ULTIMATE CUSTOMERS			6,250,237	0	6,250,237	4,426,110	0	4,426,110	1,824,127	0	1,824,127
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	7,195,833	0	7,195,833	4,757,884	0	4,757,884	2,437,949	0	2,437,949
4	488000	Miscellaneous Service Revenues	838	0	838	610	0	610	228	0	228
99	4893XX	Transportation Revenues	402,389	0	402,389	363,951	0	363,951	38,438	0	38,438
99	493000	Rent from Gas Property	223	0	223	223	0	223	0	0	0
4	495XXX	Other Gas Revenues	526,986	14,233	541,219	272,691	10,156	282,847	254,295	4,077	258,372
99	496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES			8,126,269	14,233	8,140,502	5,395,359	10,156	5,405,515	2,730,910	4,077	2,734,987
TOTAL GAS REVENUES			14,376,506	14,233	14,390,739	9,821,469	10,156	9,831,625	4,555,037	4,077	4,559,114
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	11,219,751	0	11,219,751	7,429,022	0	7,429,022	3,790,729	0	3,790,729
99	808XXX	Net Natural Gas Storage Transactions	(2,361,991)	0	(2,361,991)	(1,561,748)	0	(1,561,748)	(800,243)	0	(800,243)
99	811000	Gas Used for Products Extraction	(110,523)	0	(110,523)	(73,078)	0	(73,078)	(37,445)	0	(37,445)
10	813000	Other Gas Expenses	0	89,261	89,261	0	60,865	60,865	0	28,396	28,396
99	813010	Gas Technology Institute (GTI) Expenses	2,620	0	2,620	1,762	0	1,762	858	0	858
TOTAL PRODUCTION EXPENSES			8,749,857	89,261	8,839,118	5,795,958	60,865	5,856,823	2,953,899	28,396	2,982,295
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	4,563	4,563	0	3,151	3,151	0	1,412	1,412
1	824000	Other Expenses	0	61,234	61,234	0	42,288	42,288	0	18,946	18,946
1	837000	Other Equipment	0	118,510	118,510	0	81,843	81,843	0	36,667	36,667
TOTAL UNDERGROUND STORAGE OPER EXP			0	184,307	184,307	0	127,282	127,282	0	57,025	57,025
G-DEPX		Depreciation Expense-Underground Storage	0	77,543	77,543	0	53,551	53,551	0	23,992	23,992
G-AMTX		Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX		Taxes Other Than FIT	0	92,921	92,921	0	64,171	64,171	0	28,750	28,750

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	170,483	170,483	0	117,735	117,735	0	52,748	52,748
	TOTAL UNDERGROUND STORAGE EXPENSES	0	354,790	354,790	0	245,017	245,017	0	109,773	109,773

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	36,916	139,981	176,897	26,514	101,245	127,759	10,402	38,736	49,138
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	320,562	96,690	417,252	226,635	69,934	296,569	93,927	26,756	120,683
3	875000 Measuring & Reg Sta Exp-General	11,252	0	11,252	7,667	0	7,667	3,585	0	3,585
3	876000 Measuring & Reg Sta Exp-Industrial	273	0	273	273	0	273	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	4,753	0	4,753	3,577	0	3,577	1,176	0	1,176
3	878000 Meter & House Regulator Expenses	30,552	0	30,552	26,010	0	26,010	4,542	0	4,542
3	879000 Customer Installation Expenses	155,877	6,766	162,643	123,088	4,894	127,982	32,789	1,872	34,661
3	880000 Other Expenses	122,485	62,044	184,529	103,237	44,875	148,112	19,248	17,169	36,417
3	881000 Rents	0	1,496	1,496	0	1,082	1,082	0	414	414
	MAINTENANCE									
3	885000 Supervision & Engineering	30,241	0	30,241	12,985	0	12,985	17,256	0	17,256
3	887000 Mains	110,590	0	110,590	95,172	0	95,172	15,418	0	15,418
3	889000 Measuring & Reg Sta Exp-General	8,942	0	8,942	7,323	0	7,323	1,619	0	1,619
3	890000 Measuring & Reg Sta Exp-Industrial	13,909	312	14,221	2,707	226	2,933	11,202	86	11,288
3	891000 Measuring & Reg Sta Exp-City Gate	12,059	0	12,059	11,204	0	11,204	855	0	855
3	892000 Services	147,906	0	147,906	108,058	0	108,058	39,848	0	39,848
3	893000 Meters & House Regulators	135,641	62,909	198,550	71,499	45,501	117,000	64,142	17,408	81,550
3	894000 Other Equipment	32	2,715	2,747	32	1,964	1,996	0	751	751
	TOTAL DISTRIBUTION OPERATING EXP	1,141,990	372,913	1,514,903	825,981	269,721	1,095,702	316,009	103,192	419,201
G-DEPX	Depreciation Expense-Distribution	1,436,540	5,004	1,441,544	972,270	3,309	975,579	464,270	1,695	465,965
G-OTX	Taxes Other Than FIT	1,041,436	0	1,041,436	792,321	0	792,321	249,115	0	249,115
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,477,976	5,004	2,482,980	1,764,591	3,309	1,767,900	713,385	1,695	715,080
	TOTAL DISTRIBUTION EXPENSES	3,619,966	377,917	3,997,883	2,590,572	273,030	2,863,602	1,029,394	104,887	1,134,281

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	6,063	6,063	0	4,019	4,019	0	2,044	2,044
2	902000	Meter Reading Expenses	160,152	7,878	168,030	148,665	5,223	153,888	11,487	2,655	14,142
2	903XXX	Customer Records & Collection Expenses	80,183	385,481	465,664	59,784	255,547	315,331	20,399	129,934	150,333
2	904000	Uncollectible Accounts	0	117,828	117,828	0	78,112	78,112	0	39,716	39,716
2	905000	Misc Customer Accounts	0	14,167	14,167	0	9,392	9,392	0	4,775	4,775
TOTAL CUSTOMER ACCOUNTS EXPENSES			240,335	531,417	771,752	208,449	352,293	560,742	31,886	179,124	211,010
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	263,248	14,050	277,298	229,231	9,314	238,545	34,017	4,736	38,753
2	909000	Advertising	0	87,661	87,661	0	58,113	58,113	0	29,548	29,548
2	910000	Misc Customer Service & Info Exp	0	23,363	23,363	0	15,488	15,488	0	7,875	7,875
TOTAL CUSTOMER SERVICE & INFO EXP			263,248	125,074	388,322	229,231	82,915	312,146	34,017	42,159	76,176
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,223	409,743	421,966	7,783	292,368	300,151	4,440	117,375	121,815
4	921000	Office Supplies & Expenses	0	117,775	117,775	0	84,037	84,037	0	33,738	33,738
4	922000	Admin. Expenses Transferred - Credit	0	(1,221)	(1,221)	0	(871)	(871)	0	(350)	(350)
4	923000	Outside Services Employed	6,416	218,154	224,570	6,416	155,662	162,078	0	62,492	62,492
4	924000	Property Insurance Premium	0	24,935	24,935	0	17,792	17,792	0	7,143	7,143
4	925XXX	Injuries and Damages	22	66,745	66,767	22	47,625	47,647	0	19,120	19,120
4	926XXX	Employee Pensions and Benefits	0	45,064	45,064	0	32,155	32,155	0	12,909	12,909
4	928000	Regulatory Commission Expenses	71,893	25,905	97,798	51,486	18,484	69,970	20,407	7,421	27,828
4	930000	Miscellaneous General Expenses	5,058	61,861	66,919	4,356	44,140	48,496	702	17,721	18,423
4	931000	Rents	620	8,898	9,518	620	6,349	6,969	0	2,549	2,549
4	935000	Maintenance of General Plant	28,035	244,683	272,718	20,601	174,591	195,192	7,434	70,092	77,526
TOTAL ADMIN & GEN OPERATING EXP			124,267	1,222,542	1,346,809	91,284	872,332	963,616	32,983	350,210	383,193
G-DEPX	Depreciation Expense-General Plant		32,998	398,631	431,629	24,177	284,440	308,617	8,821	114,191	123,012
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	466,165	466,311	0	332,627	332,627	146	133,538	133,684
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	(51,036)	0	(51,036)	(51,036)	0	(51,036)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	(41,078)	0	(41,078)	(27,967)	0	(27,967)	(13,111)	0	(13,111)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(31,285)	0	(31,285)	(31,285)	0	(31,285)	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			(24,239)	875,233	850,994	(35,351)	624,514	589,163	11,112	250,719	261,831
TOTAL ADMIN & GENERAL EXPENSES			100,028	2,097,775	2,197,803	55,933	1,496,846	1,552,779	44,095	600,929	645,024
TOTAL EXPENSES BEFORE FIT			12,973,434	3,576,234	16,549,668	8,880,143	2,510,966	11,391,109	4,093,291	1,065,268	5,158,559
NET OPERATING INCOME (LOSS) BEFORE FIT					(2,158,929)			(1,559,484)			(599,445)
G-FIT	FEDERAL INCOME TAX				(344,129)			(283,263)			(60,866)
G-FIT	DEFERRED FEDERAL INCOME TAX				(441,779)			(274,847)			(166,932)

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,672)			(1,236)			(436)
	GAS NET OPERATING INCOME (LOSS)			(1,371,349)			(1,000,138)			(371,211)

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

AVISTA UTILITIES

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

Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers	100.000%		66.293%		33.707%		
G-ALL 3	Direct Distribution Operating Expense	100.000%		72.328%		27.672%		
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		71.354%		28.646%		
G-ALL 10	Actual Annual Throughput	100.000%		68.188%		31.812%		
G-ALL 99	Not Allocated	0.000%		0.000%		0.000%		

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,423	14,233	18,656	4,423	10,156	14,579	0	4,077	4,077
4	495028	Deferred Exchange Reservation	375,000	0	375,000	247,950	0	247,950	127,050	0	127,050
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	235,011	0	235,011	144,891	0	144,891	90,120	0	90,120
4	495329	Amortization Res Decoupling Deferral	(143,105)	0	(143,105)	(117,945)	0	(117,945)	(25,160)	0	(25,160)
4	495338	Non-Res Decoupling Deferred Rev	144,122	0	144,122	63,892	0	63,892	80,230	0	80,230
4	495339	Amortization Non-Res Decoupling	(88,465)	0	(88,465)	(70,520)	0	(70,520)	(17,945)	0	(17,945)
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	526,986	14,233	541,219	272,691	10,156	282,847	254,295	4,077	258,372

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	5,840,143	0	5,840,143	3,861,899	0	3,861,899	1,978,244	0	1,978,244
1	804001	Pipeline Demand Costs	2,151,700	0	2,151,700	1,485,964	0	1,485,964	665,736	0	665,736
1	804002	Transport Variable Charges	27,197	0	27,197	18,782	0	18,782	8,415	0	8,415
6	804010	Gas Costs - Fixed Hedge	34,012	0	34,012	22,489	0	22,489	11,523	0	11,523
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	23,805	0	23,805	15,740	0	15,740	8,065	0	8,065
6	804018	Merchandise Processing Fee	8,720	0	8,720	5,766	0	5,766	2,954	0	2,954
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	425,827	0	425,827	281,557	0	281,557	144,270	0	144,270
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	315,224	0	315,224	208,426	0	208,426	106,798	0	106,798
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(518,504)	0	(518,504)	(334,180)	0	(334,180)	(184,324)	0	(184,324)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	2,911,627	0	2,911,627	1,862,579	0	1,862,579	1,049,048	0	1,049,048
		TOTAL PURCHASED GAS COSTS	11,219,751	0	11,219,751	7,429,022	0	7,429,022	3,790,729	0	3,790,729

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	66.120%	33.880%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	23,039	14,050	37,089	18,451	9,314	27,765	4,588	4,736	9,324
99	908600	Public Purpose Tariff Rider Expense Offset	165,389	0	165,389	137,135	0	137,135	28,254	0	28,254
99	908610	Limited Income Tax Refund Program	62,533	0	62,533	62,533	0	62,533	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	12,287	0	12,287	11,112	0	11,112	1,175	0	1,175
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			263,248	14,050	277,298	229,231	9,314	238,545	34,017	4,736	38,753

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.293%	33.707%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.90%	52.90%
2	Cost of Debt		5.575%	5.541%
	Total Cost of Debt		2.949%	2.931%
	Total Weighted Cost		2.949%	2.931%
G-APL	Net Rate Base	497,332,330	343,154,400	154,177,930
	Interest Deduction for FIT Calculation	14,638,578	10,119,623	4,518,955
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended August 31, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	14,390,739	9,831,625	4,559,114
G-OPS	Operating & Maintenance Expense	13,045,211	8,916,311	4,128,900
G-OPS	Book Deprec/Amort and Reg Amortizations	2,370,100	1,618,306	751,794
G-OTX	Taxes Other than FIT	1,134,357	856,492	277,865
	Net Operating Income Before FIT	(2,158,929)	(1,559,484)	(599,445)
G-INT	Less: Interest Expense	1,219,882	843,302	376,580
G-SCM	Schedule M Adjustments	1,740,103	1,053,915	686,188
	Taxable Net Operating Income	(1,638,708)	(1,348,871)	(289,837)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(344,129)	(283,263)	(60,866)
	Federal Income Tax on 2017 Income at 35%	0	0	0
	Total Federal Income Tax	(344,129)	(283,263)	(60,866)
G-DTE	Deferred FIT	(441,779)	(274,847)	(166,932)
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	(787,580)	(559,346)	(228,234)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ADJUSTMENTS

For Month Ended August 31, 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	1,473,001	957,801	2,430,802	998,519	681,388	1,679,907	474,482	276,413	750,895
12	997001	Contributions In Aid of Construction	0	67,864	67,864	0	46,667	46,667	0	21,197	21,197
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	110,085	110,085	0	78,550	78,550	0	31,535	31,535
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	2,393,123	0	2,393,123	1,528,399	0	1,528,399	864,724	0	864,724
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	20,055	20,055	0	13,791	13,791	0	6,264	6,264
4	997020	FAS87 Current Pension Accrual	0	217,125	217,125	0	154,927	154,927	0	62,198	62,198
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(147,564)	0	(147,564)	(20,319)	0	(20,319)	(127,245)	0	(127,245)
12	997032	Interest Rate Swaps	0	47,878	47,878	0	32,924	32,924	0	14,954	14,954
4	997033	DSM Tariff Rider	(281,682)	0	(281,682)	(248,099)	0	(248,099)	(33,583)	0	(33,583)
12	997048	AFUDC	0	(58,462)	(58,462)	0	(40,202)	(40,202)	0	(18,260)	(18,260)
11	997049	Tax Depreciation	0	(2,938,252)	(2,938,252)	0	(2,014,965)	(2,014,965)	0	(923,287)	(923,287)
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	7,475	0	7,475	6,300	0	6,300	1,175	0	1,175
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	247,520	247,520	0	169,742	169,742	0	77,778	77,778
4	997081	Deferred Compensation	0	52,852	52,852	0	37,712	37,712	0	15,140	15,140
4	997082	Meal Disallowances	0	11,178	11,178	0	7,976	7,976	0	3,202	3,202
4	997083	Paid Time Off	0	(16,119)	(16,119)	0	(11,502)	(11,502)	0	(4,617)	(4,617)
2	997084	Customer Uncollectibles	0	(27,422)	(27,422)	0	(18,179)	(18,179)	0	(9,243)	(9,243)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(523,672)	(523,672)	0	(360,108)	(360,108)	0	(163,564)	(163,564)
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	(143,105)	0	(143,105)	(143,105)	0	(143,105)	0	0	0
99	997107	MDM System	(31,285)	0	(31,285)	(31,285)	0	(31,285)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	4,074	0	4,074	3,496	0	3,496	578	0	578
99	997109	Tax Reform Amortization	(50,298)	0	(50,298)	(49,720)	0	(49,720)	(578)	0	(578)
99	997110	FISERVE	(41,078)	0	(41,078)	(27,967)	0	(27,967)	(13,111)	0	(13,111)
TOTAL SCHEDULE M ADJUSTMENTS			3,444,353	(1,456,569)	1,740,103	2,016,219	(962,304)	1,053,915	1,180,453	(494,265)	686,188

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.293%	33.707%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	66.120%	33.880%
G-ALL	11	Book Depreciation	100.000%	68.577%	31.423%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.766%	31.234%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(57,845)	(39,778)	(18,067)
99	410100	Deferred Federal Income Tax Exp	(380,409)	(232,402)	(148,007)
		SUBTOTAL	(438,254)	(272,180)	(166,074)
14	411100	Deferred Federal Income Tax Expense - Allocated	(1,955)	(1,344)	(611)
99	411100	Deferred Federal Income Tax Exp	(1,570)	(1,323)	(247)
		SUBTOTAL	(3,525)	(2,667)	(858)
		Total Deferred Federal Income Tax Expense	(441,779)	(274,847)	(166,932)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.766%	31.234%
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 August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	92,921	92,921	0	64,171	64,171	0	28,750	28,750
		TOTAL UNDERGROUND STORAGE TAX	0	92,921	92,921	0	64,171	64,171	0	28,750	28,750
		DISTRIBUTION									
99	408110	State Excise Tax	110,416	0	110,416	110,416	0	110,416	0	0	0
99	408120	Municipal Occupation & License Tax	183,723	0	183,723	152,860	0	152,860	30,863	0	30,863
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	741,799	0	741,799	529,045	0	529,045	212,754	0	212,754
99	409100	State Income Tax	5,498	0	5,498	0	0	0	5,498	0	5,498
		TOTAL DISTRIBUTION TAX	1,041,436	0	1,041,436	792,321	0	792,321	249,115	0	249,115
		TOTAL TAXES OTHER THAN FIT	1,041,436	92,921	1,134,357	792,321	64,171	856,492	249,115	28,750	277,865

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 August 31, 2018
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	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)	9,368	46,797,956	46,807,324	0	33,392,214	33,392,214	9,368	13,405,742	13,415,110
TOTAL INTANGIBLE PLANT			1,811,567	48,687,305	50,498,872	1,022,594	34,740,340	35,762,934	788,973	13,946,965	14,735,938
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	2,610,139	2,610,139	0	1,802,562	1,802,562	0	807,577	807,577
1	352XXX	Wells	0	19,310,927	19,310,927	0	13,336,126	13,336,126	0	5,974,801	5,974,801
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	12,733,653	12,733,653	0	8,793,861	8,793,861	0	3,939,792	3,939,792
1	355000	Measuring & Regulating Equipment	0	1,404,409	1,404,409	0	969,885	969,885	0	434,524	434,524
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,699,472	2,699,472	0	1,864,255	1,864,255	0	835,217	835,217
TOTAL UNDERGROUND STORAGE PLAN			0	41,486,285	41,486,285	0	28,669,071	28,669,071	0	12,817,214	12,817,214
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	343,121	0	343,121	234,941	0	234,941	108,180	0	108,180
6	375000	Structures & Improvements	1,056,386	0	1,056,386	679,889	0	679,889	376,497	0	376,497
6	376000	Mains	342,774,819	2,512,521	345,287,340	225,549,612	1,661,279	227,210,891	117,225,207	851,242	118,076,449
6	378000	Measuring & Reg Station Equip-General	6,035,746	63,550	6,099,296	3,780,952	42,019	3,822,971	2,254,794	21,531	2,276,325
6	379000	Measuring & Reg Station Equip-City Gate	6,486,366	0	6,486,366	2,089,862	0	2,089,862	4,396,504	0	4,396,504
6	380000	Services	247,984,053	0	247,984,053	170,587,068	0	170,587,068	77,396,985	0	77,396,985
6	381000	Meters	82,301,811	0	82,301,811	58,216,260	0	58,216,260	24,085,551	0	24,085,551
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	3,499,423	0	3,499,423	2,657,866	0	2,657,866	841,557	0	841,557
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			690,570,320	2,576,071	693,146,391	463,860,375	1,703,298	465,563,673	226,709,945	872,773	227,582,718
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	6,765,939	24,618,041	31,383,980	5,081,988	17,565,957	22,647,945	1,683,951	7,052,084	8,736,035
4	391XXX	Office Furniture & Equipment	117,123	14,562,680	14,679,803	99,541	10,391,055	10,490,596	17,582	4,171,625	4,189,207
4	392XXX	Transportation Equipment	12,222,230	3,851,239	16,073,469	9,522,571	2,748,013	12,270,584	2,699,659	1,103,226	3,802,885
4	393000	Stores Equipment	204,995	966,962	1,171,957	159,496	689,966	849,462	45,499	276,996	322,495
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,332,064	8,703,883	1,855,602	4,518,181	6,373,783	516,217	1,813,883	2,330,100

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	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	2,415,484	13,978,155	16,393,639	1,081,694	9,973,973	11,055,667	1,333,790	4,004,182	5,337,972
4	398000	Miscellaneous Equipment	1,911	96,285	98,196	0	68,703	68,703	1,911	27,582	29,493
		TOTAL GENERAL PLANT	30,550,228	68,044,267	98,594,495	23,218,024	48,552,306	71,770,330	7,332,204	19,491,961	26,824,165
		TOTAL PLANT IN SERVICE	722,932,115	160,793,928	883,726,043	488,100,993	113,665,015	601,766,008	234,831,122	47,128,913	281,960,035
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,866,341)	(15,866,341)	0	(10,957,295)	(10,957,295)	0	(4,909,046)	(4,909,046)
G-ADEP		Distribution Plant	(221,525,771)	(1,773,038)	(223,298,809)	(145,328,836)	(1,172,333)	(146,501,169)	(76,196,935)	(600,705)	(76,797,640)
G-ADEP		General Plant	(11,333,985)	(19,913,805)	(31,247,790)	(7,989,319)	(14,209,296)	(22,198,615)	(3,344,666)	(5,704,509)	(9,049,175)
		TOTAL ACCUMULATED DEPRECIATION	(232,859,756)	(37,553,184)	(270,412,940)	(153,318,155)	(26,338,924)	(179,657,079)	(79,541,601)	(11,214,260)	(90,755,861)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(302,556)	(615,451)	(918,007)	(206,829)	(439,149)	(645,978)	(95,727)	(176,302)	(272,029)
G-AAMT		Misc IT Intangible Plant - 3031XX	(5,786)	(13,433,831)	(13,439,617)	0	(9,585,576)	(9,585,576)	(5,786)	(3,848,255)	(3,854,041)
G-AAMT		Underground Storage	0	(240,684)	(240,684)	0	(166,216)	(166,216)	0	(74,468)	(74,468)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(308,342)	(14,289,966)	(14,598,308)	(206,829)	(10,190,941)	(10,397,770)	(101,513)	(4,099,025)	(4,200,538)
		TOTAL ACCUMULATED DEPR/AMORT	(233,168,098)	(51,843,150)	(285,011,248)	(153,524,984)	(36,529,865)	(190,054,849)	(79,643,114)	(15,313,285)	(94,956,399)
		NET GAS UTILITY PLANT before DFIT	489,764,017	108,950,778	598,714,795	334,576,009	77,135,150	411,711,159	155,188,008	31,815,628	187,003,636
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,203,550)	(109,203,550)	0	(75,094,913)	(75,094,913)	0	(34,108,637)	(34,108,637)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,764,735)	(17,764,735)	0	(12,671,504)	(12,671,504)	0	(5,093,231)	(5,093,231)
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	(404,480)	(404,480)	0	(278,145)	(278,145)	0	(126,335)	(126,335)
		TOTAL ACCUMULATED DFIT	0	(127,372,765)	(127,372,765)	0	(88,044,562)	(88,044,562)	0	(39,328,203)	(39,328,203)
		NET GAS UTILITY PLANT	489,764,017	(18,421,987)	471,342,030	334,576,009	(10,909,412)	323,666,597	155,188,008	(7,512,575)	147,675,433

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%	66.120%	33.880%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.766%	31.234%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	489,764,017	(18,421,987)	471,342,030	334,576,009	(10,909,412)	323,666,597	155,188,008	(7,512,575)	147,675,433
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,957,873	3,957,873	0	1,773,191	1,773,191
1	164100	Gas Inventory--Jackson Prairie	0	7,490,033	7,490,033	0	5,172,617	5,172,617	0	2,317,416	2,317,416
4	252000	Customer Advances	(3,368)	0	(3,368)	0	0	0	(3,368)	0	(3,368)
99	235199	Customer Deposits	(567,054)	0	(567,054)	(567,054)	0	(567,054)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	0	0	0	0	0	0	0	0	0
99	182302	WA Excess Nat Gas Line Extension	8,865,972	0	8,865,972	8,865,972	0	8,865,972	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,861,854)	0	(1,861,854)	(1,861,854)	0	(1,861,854)	0	0	0
C-WKC		Working Capital	6,335,507	0	6,335,507	3,920,249	0	3,920,249	2,415,258		2,415,258
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	12,769,203	13,221,097	25,990,300	10,357,313	9,130,490	19,487,803	2,411,890	4,090,607	6,502,497
		NET RATE BASE	502,533,220	(5,200,890)	497,332,330	344,933,322	(1,778,922)	343,154,400	157,599,898	(3,421,968)	154,177,930

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	692,177	692,177										
	Hydro (ED-AN)	1,009,518	1,009,518										
	Other (ED-AN)	817,414	817,414										
Total Electric Production		2,519,109	2,519,109										
Electric Transmission													
	ED-AN	1,078,548	1,078,548										
Total Electric Transmission		1,078,548	1,078,548										
Electric Distribution													
	ED-AN	4,993	4,993										
	ED-ID	1,484,051	1,484,051										
	ED-WA	2,686,390	2,686,390										
Total Electric Distribution		4,175,434	4,175,434										
Gas Underground Storage													
1	GD-AN	77,543		77,543		77,543	77,543		53,551	53,551		23,992	23,992
	GD-OR	12,835			12,835								
Total Gas Underground Storage		90,378		77,543	12,835		77,543	77,543		53,551	53,551		23,992
Gas Distribution													
6	GD-AN	5,004		5,004		5,004	5,004		3,309	3,309		1,695	1,695
	GD-ID	464,270		464,270		464,270	464,270					464,270	464,270
	GD-WA	972,270		972,270		972,270	972,270	972,270		972,270			
	GD-OR	649,506			649,506								
Total Gas Distribution		2,091,050		1,441,544	649,506		1,436,540	5,004	1,441,544	972,270	3,309	975,579	464,270
General Plant													
	ED-AN	182,759	182,759										
	ED-ID	21,477	21,477										
	ED-WA	49,523	49,523										
7,4	CD-AA	1,734,493	1,216,487	356,421	161,585		356,421	356,421		254,321	254,321		102,100
9,4	CD-AN	83,715	65,059	18,656			18,656	18,656		13,312	13,312		5,344
9	CD-ID	29,860	23,206	6,654		6,654	6,654	6,654				6,654	6,654
9	CD-WA	26,523	20,612	5,911		5,911	5,911	5,911	5,911		5,911		
8,4	GD-AA	30,602		20,981	9,621		20,981	20,981		14,971	14,971		6,010
4	GD-AN	2,573		2,573			2,573	2,573		1,836	1,836		737
	GD-ID	2,167		2,167		2,167	2,167	2,167				2,167	2,167
	GD-WA	18,266		18,266		18,266	18,266	18,266	18,266		18,266		
	GD-OR	15,378			15,378								
Total General Plant		2,197,336	1,579,123	431,629	186,584		32,998	398,631	431,629	24,177	284,440	308,617	8,821
Total Depreciation Expense		12,151,855	9,352,214	1,950,716	848,925		1,469,538	481,178	1,950,716	996,447	341,300	1,337,747	473,091

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	66.120%	33.880%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	19,452	19,452												
Total Production/Transmission		95,986	95,986												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	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	
	GD-WA	2,072		2,072				2,072		2,072	2,072				
	GD-OR	672			672										
Total General Plant - 303000		54,710	35,634	13,754	5,322		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,232,052	1,565,450	458,664	207,938			458,664	458,664		327,275	327,275		131,389	131,389
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	196,265	196,265												
	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										
Total Miscellaneous IT Intangible Plant - 3031XX		2,492,319	1,814,700	466,311	211,308		146	466,165	466,311		332,627	332,627	146	133,538	133,684
Gas Underground Storage															
1	GD-AN	19		19				19	19		13	13		6	6
Total Gas Underground Storage		19		19				19	19		13	13		6	6
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0			0	0		0	0		0	0
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0	0		0	0		0	0
Total Amortization Expense		2,649,539	1,952,825	480,084	216,630		3,463	476,621	480,084	2,072	340,087	342,159	1,391	136,534	137,925

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-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(303,075,994)	(303,075,994)											
	Hydro (ED-AN)	(133,011,107)	(133,011,107)											
	Other (ED-AN)	(125,076,387)	(125,076,387)											
Total Electric Production		(561,163,488)	(561,163,488)											
Electric Transmission														
	ED-AN	(214,846,237)	(214,846,237)											
Total Electric Transmission		(214,846,237)	(214,846,237)											
Electric Distribution														
	ED-AN	(162,694)	(162,694)											
	ED-ID	(212,034,466)	(212,034,466)											
	ED-WA	(339,479,984)	(339,479,984)											
Total Electric Distribution		(551,677,144)	(551,677,144)											
Gas Underground Storage														
1	GD-AN	(15,866,341)	(15,866,341)		(15,866,341)	(15,866,341)		(10,957,295)	(10,957,295)		(4,909,046)	(4,909,046)		
	GD-OR	(1,105,358)		(1,105,358)										
Total Gas Underground Storage		(16,971,699)	(15,866,341)	(1,105,358)	(15,866,341)	(15,866,341)		(10,957,295)	(10,957,295)		(4,909,046)	(4,909,046)		
Gas Distribution														
6	GD-AN	(1,773,038)	(1,773,038)		(1,773,038)	(1,773,038)		(1,172,333)	(1,172,333)		(600,705)	(600,705)		
	GD-ID	(76,196,935)	(76,196,935)		(76,196,935)	(76,196,935)				(76,196,935)		(76,196,935)		
	GD-WA	(145,328,836)	(145,328,836)		(145,328,836)	(145,328,836)	(145,328,836)		(145,328,836)					
	GD-OR	(109,862,872)		(109,862,872)										
Total Gas Distribution		(333,161,681)	(223,298,809)	(109,862,872)	(221,525,771)	(1,773,038)	(223,298,809)	(145,328,836)	(1,172,333)	(146,501,169)	(76,196,935)	(600,705)	(76,797,640)	
General Plant														
	ED-AN	(47,005,436)	(47,005,436)											
	ED-ID	(10,615,741)	(10,615,741)											
	ED-WA	(20,239,941)	(20,239,941)											
7,4	CD-AA	(60,565,921)	(42,477,909)	(12,445,691)	(12,445,691)	(12,445,691)		(8,880,498)	(8,880,498)		(3,565,193)	(3,565,193)		
9,4	CD-AN	(13,020,703)	(10,119,039)	(2,901,664)	(2,901,664)	(2,901,664)		(2,070,453)	(2,070,453)		(831,211)	(831,211)		
9	CD-ID	(6,231,420)	(4,842,748)	(1,388,672)	(1,388,672)	(1,388,672)	(1,388,672)			(1,388,672)		(1,388,672)		
9	CD-WA	(4,437,341)	(3,448,480)	(988,861)	(988,861)	(988,861)	(988,861)		(988,861)					
8,4	GD-AA	(2,248,345)	(1,541,510)	(706,835)	(1,541,510)	(1,541,510)		(1,099,929)	(1,099,929)		(441,581)	(441,581)		
4	GD-AN	(3,024,940)	(3,024,940)		(3,024,940)	(3,024,940)		(2,158,416)	(2,158,416)		(866,524)	(866,524)		
	GD-ID	(1,955,994)	(1,955,994)		(1,955,994)	(1,955,994)				(1,955,994)		(1,955,994)		
	GD-WA	(7,000,458)	(7,000,458)		(7,000,458)	(7,000,458)	(7,000,458)		(7,000,458)					
	GD-OR	(4,570,594)		(4,570,594)										
Total General Plant		(180,916,834)	(138,749,294)	(31,247,790)	(10,919,750)	(11,333,985)	(19,913,805)	(31,247,790)	(7,989,319)	(14,209,296)	(22,198,615)	(3,344,666)	(5,704,509)	(9,049,175)
Total Accumulated Depreciation		(1,858,737,083)	(1,466,436,163)	(270,412,940)	(121,887,980)	(232,859,756)	(37,553,184)	(270,412,940)	(153,318,155)	(26,338,924)	(179,657,079)	(79,541,601)	(11,214,260)	(90,755,861)

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-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	66.120%	33.880%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(11,633,754)	(11,633,754)												
Misc Intangible Plt (303000)	ED-AN	(1,760,996)	(1,760,996)												
Total Production/Transmission		(13,394,750)	(13,394,750)												
Distribution															
Franchises (302000)	ED-WA	(208,637)	(208,637)												
Misc Intangible Plt (303000)	ED-WA	(40,473)	(40,473)												
Total Distribution		(249,110)	(249,110)												
General Plant - 303000															
7,4	CD-AA	(2,883,503)	(2,022,345)	(592,531)	(268,627)		(592,531)	(592,531)		(422,795)	(422,795)		(169,736)	(169,736)	
9,4	CD-AN	(102,849)	(79,929)	(22,920)			(22,920)	(22,920)		(16,354)	(16,354)		(6,566)	(6,566)	
	GD-ID	(95,727)		(95,727)			(95,727)	(95,727)				(95,727)		(95,727)	
	GD-WA	(206,829)		(206,829)			(206,829)	(206,829)	(206,829)		(206,829)				
	GD-OR	(93,729)			(93,729)										
Total General Plant - 303000		(3,382,637)	(2,102,274)	(918,007)	(362,356)		(302,556)	(615,451)	(918,007)	(206,829)	(439,149)	(645,978)	(95,727)	(176,302)	(272,029)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(63,812,875)	(44,755,160)	(13,112,908)	(5,944,807)		(13,112,908)	(13,112,908)		(9,356,584)	(9,356,584)		(3,756,324)	(3,756,324)	
9,4	CD-AN	(13,620)	(10,585)	(3,035)			(3,035)	(3,035)		(2,166)	(2,166)		(869)	(869)	
9	CD-ID	(25,963)	(20,177)	(5,786)			(5,786)	(5,786)				(5,786)		(5,786)	
	ED-AN	(3,138,631)	(3,138,631)												
	ED-ID	0	0												
	ED-WA	(2,699,062)	(2,699,062)												
8,4	GD-AA	(463,650)		(317,888)	(145,762)		(317,888)	(317,888)		(226,826)	(226,826)		(91,062)	(91,062)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031		(70,153,801)	(50,623,615)	(13,439,617)	(6,090,569)		(5,786)	(13,433,831)	(13,439,617)	(9,585,576)	(9,585,576)		(5,786)	(3,848,255)	(3,854,041)
Gas Underground Storage															
1	GD-AN	(240,684)		(240,684)			(240,684)	(240,684)		(166,216)	(166,216)		(74,468)	(74,468)	
Total Gas Underground Storage		(240,684)		(240,684)			(240,684)	(240,684)		(166,216)	(166,216)		(74,468)	(74,468)	
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	0	
4	ED-AN	(126,945)	(126,945)												
	ED-WA	0	0												
	GD-WA	0		0			0	0	0	0	0		0	0	
	GD-OR	0			0										
Total General Plant - 390200, 396200		(126,945)	(126,945)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(87,547,927)	(66,496,694)	(14,598,308)	(6,452,925)		(308,342)	(14,289,966)	(14,598,308)	(206,829)	(10,190,941)	(10,397,770)	(101,513)	(4,099,025)	(4,200,538)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended August 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	496,800	111,747	362,279	22,774	496,800	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	
		TOTAL ACCOUNT	15,698,246	824,575	702,068	7,229,333	8,755,976	2,960,615	97,436	2,109,983	5,168,034	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,304,047	1,114,157	2,554,226	4,635,664	8,304,047	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,465,476	0	0	0	0	3,465,476	0	0	3,465,476	0	0	
99		GD-OR / AS	3,741,989	0	0	0	0	0	0	0	0	3,741,989	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	108,269,268	0	0	75,934,651	75,934,651	0	0	22,248,252	22,248,252	0	10,086,365	
9		CD-WA / ID / AN	25,444,253	5,637,300	5,872,481	8,264,220	19,774,001	1,616,512	1,683,951	2,369,789	5,670,252	0	0	
		TOTAL ACCOUNT	149,225,033	6,751,457	8,426,707	88,834,535	104,012,699	5,081,988	1,683,951	24,618,041	31,383,980	3,741,989	10,086,365	13,828,354
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,751,764	725,950	0	2,025,814	2,751,764	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	69,577,075	0	0	48,797,882	48,797,882	0	0	14,297,393	14,297,393	0	6,481,800	
9		CD-WA / ID / AN	608,574	338,540	61,313	73,100	472,953	97,077	17,582	20,962	135,621	0	0	
		TOTAL ACCOUNT	73,296,234	1,064,490	61,313	50,896,796	52,022,599	99,540	17,582	14,562,681	14,679,803	0	6,593,832	6,593,832
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	44,838,106	21,672,473	9,176,361	13,989,272	44,838,106	0	0	0	0	0	0	
99		GD-WA / ID / AN	13,161,235	0	0	0	0	8,959,153	2,483,437	1,718,645	13,161,235	0	0	
99		GD-OR / AS	3,724,980	0	0	0	0	0	0	0	0	3,724,980	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	6,364,314	1,964,818	754,037	2,227,172	4,946,027	563,417	216,222	638,648	1,418,287	0	0	
		TOTAL ACCOUNT	75,358,800	23,637,291	9,930,398	21,315,374	54,883,063	9,522,570	2,699,659	3,851,239	16,073,468	3,724,980	677,289	4,402,269

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,863,346	248,772	158,671	3,372,107	3,779,550	71,336	45,499	966,961	1,083,796	0	0	
		TOTAL ACCOUNT	5,375,398	259,233	173,034	3,746,533	4,178,800	159,496	45,499	966,961	1,171,956	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,092,706	768,586	233,715	4,090,405	5,092,706	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,532,775	0	0	0	0	1,852,133	299,658	380,984	2,532,775	0	0	0
99		GD-OR / AS	870,875	0	0	0	0	0	0	0	870,875	0	870,875	
8		GD-AA	4,623,599	0	0	0	0	0	0	3,170,032	3,170,032	0	1,453,567	1,453,567
7		CD-AA	13,333,782	0	0	9,351,648	9,351,648	0	0	2,739,959	2,739,959	0	1,242,175	1,242,175
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	0
		TOTAL ACCOUNT	27,625,454	780,684	988,926	13,585,344	15,354,954	1,855,602	516,217	6,332,064	8,703,883	870,875	2,695,742	3,566,617
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	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	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,374,241	311,802	15,617	1,046,822	1,374,241	0	0	0	0	0	0	0
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	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	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	118,078
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	0
		TOTAL ACCOUNT	2,939,572	311,802	15,617	1,937,489	2,264,908	0	0	464,959	464,959	40,917	168,788	209,705

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,267,512	14,314,857	9,476,466	8,476,189	32,267,512	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	0
		TOTAL ACCOUNT	38,217,992	14,566,718	9,785,006	9,316,625	33,668,349	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,999,424	12,140,831	7,123,936	45,734,657	64,999,424	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,125,689	0	0	0	0	635,749	489,940	0	1,125,689	0	0	0
99		GD-OR / AS	1,221,927	0	0	0	0	0	0	0	0	1,221,927	0	1,221,927
8		GD-AA	1,165,859	0	0	0	0	0	0	799,336	799,336	0	366,523	366,523
7		CD-AA	53,660,281	0	0	37,634,638	37,634,638	0	0	11,026,651	11,026,651	0	4,998,992	4,998,992
9		CD-WA / ID / AN	15,445,208	1,555,157	2,942,777	7,505,309	12,003,243	445,946	843,850	2,152,169	3,441,965	0	0	0
		TOTAL ACCOUNT	137,618,388	13,695,988	10,066,713	90,874,604	114,637,305	1,081,695	1,333,790	13,978,156	16,393,641	1,221,927	5,365,515	6,587,442
	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
		TOTAL ACCOUNT	631,522	0	13,509	473,799	487,308	0	1,911	96,285	98,196	2,367	43,651	46,018
		TOTAL GENERAL PLANT	526,100,480	61,892,238	40,163,291	288,324,273	390,379,802	23,218,023	7,332,205	68,044,268	98,594,496	10,520,075	26,606,107	37,126,182

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 August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	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	14,818,348	3,102,221	0	11,716,127	14,818,348	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	90,562,655	0	0	63,516,118	63,516,118	0	0	18,609,720	18,609,720	0	8,436,817	
9		CD-WA / ID / AN	83,083	0	32,668	31,900	64,568	0	9,368	9,147	18,515	0	0	
		TOTAL ACCOUNT	106,116,323	3,102,221	32,668	75,264,145	78,399,034	0	9,368	19,066,054	19,075,422	0	8,641,867	8,641,867
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	231,125
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	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	263,170,891	3,421,937	32,668	186,740,074	190,194,679	1,022,594	788,973	48,687,306	50,498,873	426,123	22,051,216	22,477,339	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,633,533)	(60,059,078)	(17,596,835)	(7,977,620)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(753,423)	(585,523)	(167,900)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,386,956)	(60,644,601)	(17,764,735)	(7,977,620)

ALLOCATION RATIOS:

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

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

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,415,673	3,415,673	0	0	0	0	3,415,673
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	89	89	0	0	0	0	89
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,889)	(2,889)	0	0	0	0	(2,889)
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	50,443,810	25,884,537	0	76,328,347	46,523,561	23,469,279	3,920,249	2,415,258	0
TOTAL		50,443,810	25,884,537	3,412,871	79,741,218	46,523,561	23,469,279	3,920,249	2,415,258	3,412,871

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						