

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	36,718,998	24,453,914	12,265,084
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,718,998	24,453,914	12,265,084
G-APL	Gas Net Adjusted Rate Base	482,614,958	331,024,420	151,590,538
	RATE OF RETURN	7.608%	7.387%	8.091%

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 August 31, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers - AMA Percent	09-01-2017 thru 08-31-2018	246,602 100.000%	163,485 66.295%	83,117 33.705%
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2017 thru 08-31-2018	13,221,905 100.000%	9,397,295 71.074%	3,824,610 28.926%
	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	09-01-2017 thru 08-31-2018	270,312,342 100.000%	183,743,094 67.974%	86,569,248 32.026%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 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%

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended August 31, 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%

8

RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months 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	09-01-2017 thru 08-31-2018	22,800,732	15,589,548	7,211,184	
			100.000%	68.373%	31.627%	
12	Net Gas Plant (before ADFIT) - AMA Percent	08-01-2017 thru 08-31-2018	578,503,173	395,761,671	182,741,502	
			100.000%	68.411%	31.589%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2017 thru 08-31-2018	65,302,346	48,002,222	17,300,124	
			100.000%	73.508%	26.492%	
14	Net Allocated Schedule M's - AMA Percent	09-01-2017 thru 08-31-2018	-39,462,369	-26,648,984	-12,813,385	
			100.000%	67.530%	32.470%	
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 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	145,011,589	0	145,011,589	101,254,204	0	101,254,204	43,757,385	0	43,757,385
99 4812XX	Commercial - Firm & Interruptible	65,792,614	0	65,792,614	46,831,058	0	46,831,058	18,961,556	0	18,961,556
99 4813XX	Industrial-Firm	2,940,112	0	2,940,112	1,754,181	0	1,754,181	1,185,931	0	1,185,931
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	266,479	0	266,479	235,769	0	235,769	30,710	0	30,710
99 499XXX	Unbilled Revenue	(147,436)	0	(147,436)	(54,001)	0	(54,001)	(93,435)	0	(93,435)
	TOTAL SALES TO ULTIMATE CUSTOMERS	213,863,358	0	213,863,358	150,021,211	0	150,021,211	63,842,147	0	63,842,147
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	74,063,250	0	74,063,250	49,917,109	0	49,917,109	24,146,141	0	24,146,141
4 488000	Miscellaneous Service Revenues	14,939	0	14,939	7,537	0	7,537	7,402	0	7,402
99 4893XX	Transportation Revenues	5,719,532	0	5,719,532	5,143,454	0	5,143,454	576,078	0	576,078
99 493000	Rent from Gas Property	2,429	0	2,429	2,429	0	2,429	0	0	0
4 495XXX	Other Gas Revenues	(1,332,075)	398,164	(933,911)	(952,312)	284,106	(668,206)	(379,763)	114,058	(265,705)
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	73,003,294	398,164	73,401,458	49,719,436	284,106	50,003,542	23,283,858	114,058	23,397,916
	TOTAL GAS REVENUES	286,866,652	398,164	287,264,816	199,740,647	284,106	200,024,753	87,126,005	114,058	87,240,063
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	130,356,645	0	130,356,645	88,319,801	0	88,319,801	42,036,844	0	42,036,844
99 808XXX	Net Natural Gas Storage Transactions	5,741,767	0	5,741,767	4,111,796	0	4,111,796	1,629,971	0	1,629,971
99 811000	Gas Used for Products Extraction	(980,889)	0	(980,889)	(658,831)	0	(658,831)	(322,058)	0	(322,058)
10 813000	Other Gas Expenses	0	1,292,009	1,292,009	0	880,995	880,995	0	411,014	411,014
99 813010	Gas Technology Institute (GTI) Expenses	112,861	0	112,861	78,994	0	78,994	33,867	0	33,867
	TOTAL PRODUCTION EXPENSES	135,230,384	1,292,009	136,522,393	91,851,760	880,995	92,732,755	43,378,624	411,014	43,789,638
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	19,417	19,417	0	13,409	13,409	0	6,008	6,008
1 824000	Other Expenses	0	778,558	778,558	0	537,672	537,672	0	240,886	240,886
1 837000	Other Equipment	0	1,413,492	1,413,492	0	976,158	976,158	0	437,334	437,334
	TOTAL UNDERGROUND STORAGE OPER EXP	0	2,211,467	2,211,467	0	1,527,239	1,527,239	0	684,228	684,228
G-DEPX	Depreciation Expense-Underground Storage	0	855,465	855,465	0	590,784	590,784	0	264,681	264,681
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX	Taxes Other Than FIT	0	399,064	399,064	0	275,594	275,594	0	123,470	123,470

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,254,756	1,254,756	0	866,535	866,535	0	388,221	388,221
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,466,223	3,466,223	0	2,393,774	2,393,774	0	1,072,449	1,072,449

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	444,669	1,430,292	1,874,961	325,188	1,016,566	1,341,754	119,481	413,726	533,207
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,311,391	1,133,493	4,444,884	2,172,770	805,619	2,978,389	1,138,621	327,874	1,466,495
3	875000	Measuring & Reg Sta Exp-General	143,801	0	143,801	100,981	0	100,981	42,820	0	42,820
3	876000	Measuring & Reg Sta Exp-Industrial	25,182	0	25,182	20,542	0	20,542	4,640	0	4,640
3	877000	Measuring & Reg Sta Exp-City Gate	106,796	0	106,796	60,039	0	60,039	46,757	0	46,757
3	878000	Meter & House Regulator Expenses	446,550	0	446,550	275,242	0	275,242	171,308	0	171,308
3	879000	Customer Installation Expenses	1,967,590	89,515	2,057,105	1,344,941	63,622	1,408,563	622,649	25,893	648,542
3	880000	Other Expenses	1,662,631	698,970	2,361,601	1,266,226	496,786	1,763,012	396,405	202,184	598,589
3	881000	Rents	0	38,279	38,279	0	27,206	27,206	0	11,073	11,073
	MAINTENANCE										
3	885000	Supervision & Engineering	212,743	39	212,782	115,681	28	115,709	97,062	11	97,073
3	887000	Mains	1,135,477	57	1,135,534	833,101	41	833,142	302,376	16	302,392
3	889000	Measuring & Reg Sta Exp-General	213,781	58,816	272,597	149,281	41,803	191,084	64,500	17,013	81,513
3	890000	Measuring & Reg Sta Exp-Industrial	711,929	773	712,702	677,370	549	677,919	34,559	224	34,783
3	891000	Measuring & Reg Sta Exp-City Gate	89,124	401	89,525	64,249	285	64,534	24,875	116	24,991
3	892000	Services	1,381,103	0	1,381,103	1,027,076	0	1,027,076	354,027	0	354,027
3	893000	Meters & House Regulators	1,366,476	672,328	2,038,804	964,576	477,850	1,442,426	401,900	194,478	596,378
3	894000	Other Equipment	2,662	229,590	232,252	32	163,179	163,211	2,630	66,411	69,041
	TOTAL DISTRIBUTION OPERATING EXP		13,221,905	4,352,553	17,574,458	9,397,295	3,093,534	12,490,829	3,824,610	1,259,019	5,083,629
G-DEPX	Depreciation Expense-Distribution		16,655,974	64,220	16,720,194	11,221,519	43,653	11,265,172	5,434,455	20,567	5,455,022
G-OTX	Taxes Other Than FIT		17,294,657	0	17,294,657	14,356,386	0	14,356,386	2,938,271	0	2,938,271
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		33,950,631	64,220	34,014,851	25,577,905	43,653	25,621,558	8,372,726	20,567	8,393,293
	TOTAL DISTRIBUTION EXPENSES		47,172,536	4,416,773	51,589,309	34,975,200	3,137,187	38,112,387	12,197,336	1,279,586	13,476,922

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	113,690	113,690	0	75,371	75,371	0	38,319	38,319
2	902000	Meter Reading Expenses	1,912,447	113,091	2,025,538	1,782,435	74,974	1,857,409	130,012	38,117	168,129
2	903XXX	Customer Records & Collection Expenses	1,418,739	4,887,128	6,305,867	1,023,390	3,239,922	4,263,312	395,349	1,647,206	2,042,555
2	904000	Uncollectible Accounts	0	1,682,688	1,682,688	0	1,115,538	1,115,538	0	567,150	567,150
2	905000	Misc Customer Accounts	0	163,304	163,304	0	108,262	108,262	0	55,042	55,042
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,331,186	6,959,901	10,291,087	2,805,825	4,614,067	7,419,892	525,361	2,345,834	2,871,195
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,341,627	162,612	8,504,239	6,957,848	107,804	7,065,652	1,383,779	54,808	1,438,587
2	909000	Advertising	87	916,461	916,548	0	607,568	607,568	87	308,893	308,980
2	910000	Misc Customer Service & Info Exp	0	179,127	179,127	0	118,752	118,752	0	60,375	60,375
TOTAL CUSTOMER SERVICE & INFO EXP			8,341,714	1,258,200	9,599,914	6,957,848	834,124	7,791,972	1,383,866	424,076	1,807,942
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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	160,702	9,105,836	9,266,538	112,313	6,497,378	6,609,691	48,389	2,608,458	2,656,847
4	921000	Office Supplies & Expenses	3,216	1,253,383	1,256,599	3,216	894,339	897,555	0	359,044	359,044
4	922000	Admin. Expenses Transferred - Credit	0	(19,302)	(19,302)	0	(13,773)	(13,773)	0	(5,529)	(5,529)
4	923000	Outside Services Employed	50,192	2,208,358	2,258,550	50,192	1,575,752	1,625,944	0	632,606	632,606
4	924000	Property Insurance Premium	0	302,125	302,125	0	215,578	215,578	0	86,547	86,547
4	925XXX	Injuries and Damages	(612)	840,670	840,058	(656)	599,852	599,196	44	240,818	240,862
4	926XXX	Employee Pensions and Benefits	296	535,936	536,232	296	382,412	382,708	0	153,524	153,524
4	928000	Regulatory Commission Expenses	751,928	295,405	1,047,333	542,464	210,783	753,247	209,464	84,622	294,086
4	930000	Miscellaneous General Expenses	42,593	1,074,937	1,117,530	30,218	767,011	797,229	12,375	307,926	320,301
4	931000	Rents	8,060	174,159	182,219	8,060	124,269	132,329	0	49,890	49,890
4	935000	Maintenance of General Plant	353,719	2,990,518	3,344,237	261,536	2,133,854	2,395,390	92,183	856,664	948,847
TOTAL ADMIN & GEN OPERATING EXP			1,370,094	18,762,025	20,132,119	1,007,639	13,387,455	14,395,094	362,455	5,374,570	5,737,025
G-DEPX	Depreciation Expense-General Plant		387,935	4,837,137	5,225,072	282,100	3,451,491	3,733,591	105,835	1,385,646	1,491,481
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		3,249	5,427,461	5,430,710	0	3,872,711	3,872,711	3,249	1,554,750	1,557,999
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	(161,894)	0	(161,894)	(161,894)	0	(161,894)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	194,751	0	194,751	194,751	0	194,751	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	(464,795)	0	(464,795)	(317,498)	0	(317,498)	(147,297)	0	(147,297)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(466,325)	0	(466,325)	(466,325)	0	(466,325)	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			(299,139)	10,389,840	10,090,701	(444,004)	7,413,567	6,969,563	144,865	2,976,273	3,121,138
TOTAL ADMIN & GENERAL EXPENSES			1,070,955	29,151,865	30,222,820	563,635	20,801,022	21,364,657	507,320	8,350,843	8,858,163
TOTAL EXPENSES BEFORE FIT			195,146,775	46,544,971	241,691,746	137,154,268	32,661,169	169,815,437	57,992,507	13,883,802	71,876,309
NET OPERATING INCOME (LOSS) BEFORE FIT					45,573,070			30,209,316			15,363,754
G-FIT	FEDERAL INCOME TAX				3,713,978			1,534,432			2,179,546
G-FIT	DEFERRED FEDERAL INCOME TAX				5,160,158			4,235,802			924,356

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			36,718,998			24,453,914			12,265,084

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%			
G-ALL 2	Number of Customers - AMA		100.000%		66.295%		33.705%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		71.074%		28.926%			
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 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	52,725	398,164	450,889	52,725	284,106	336,831	0	114,058	114,058
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,026,663	0	3,026,663	1,473,338	0	1,473,338
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	99,559	0	99,559	0	0	0	99,559	0	99,559
4	495328	Residential Decoupling Deferral	2,369,358	0	2,369,358	2,575,267	0	2,575,267	(205,909)	0	(205,909)
4	495329	Amortization Res Decoupling Deferral	(7,588,712)	0	(7,588,712)	(6,268,869)	0	(6,268,869)	(1,319,843)	0	(1,319,843)
4	495338	Non-Res Decoupling Deferred Rev	1,472,212	0	1,472,212	1,555,455	0	1,555,455	(83,243)	0	(83,243)
4	495339	Amortization Non-Res Decoupling	(2,237,218)	0	(2,237,218)	(1,893,553)	0	(1,893,553)	(343,665)	0	(343,665)
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	(1,332,075)	398,164	(933,911)	(952,312)	284,106	(668,206)	(379,763)	114,058	(265,705)

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 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
6	804000	Gas Purchases	79,788,284	0	79,788,284	53,964,552	0	53,964,552	25,823,732	0	25,823,732
1	804001	Pipeline Demand Costs	26,242,769	0	26,242,769	18,189,148	0	18,189,148	8,053,621	0	8,053,621
1	804002	Transport Variable Charges	346,495	0	346,495	240,729	0	240,729	105,766	0	105,766
6	804010	Gas Costs - Fixed Hedge	32,740	0	32,740	23,837	0	23,837	8,903	0	8,903
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	317,483	0	317,483	213,991	0	213,991	103,492	0	103,492
6	804018	Merchandise Processing Fee	132,197	0	132,197	89,185	0	89,185	43,012	0	43,012
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	16,083,408	0	16,083,408	10,884,535	0	10,884,535	5,198,873	0	5,198,873
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	6,159,711	0	6,159,711	4,163,481	0	4,163,481	1,996,230	0	1,996,230
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(22,860,877)	0	(22,860,877)	(15,290,032)	0	(15,290,032)	(7,570,845)	0	(7,570,845)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	24,114,435	0	24,114,435	15,840,375	0	15,840,375	8,274,060	0	8,274,060
		TOTAL PURCHASED GAS COSTS	130,356,645	0	130,356,645	88,319,801	0	88,319,801	42,036,844	0	42,036,844

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.974%	32.026%
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 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	315,099	162,612	477,711	255,691	107,804	363,495	59,408	54,808	114,216
99	908600	Public Purpose Tariff Rider Expense Offset	7,846,432	0	7,846,432	6,520,844	0	6,520,844	1,325,588	0	1,325,588
99	908610	Limited Income Tax Refund Program	178,077	0	178,077	178,077	0	178,077	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	2,019	0	2,019	3,236	0	3,236	(1,217)	0	(1,217)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,341,627	162,612	8,504,239	6,957,848	107,804	7,065,652	1,383,779	54,808	1,438,587

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.295%	33.705%
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 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	482,614,958	331,024,420	151,590,538
	Interest Deduction for FIT Calculation	14,205,029	9,761,910	4,443,119
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 August 31, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	287,264,816	200,024,753	87,240,063
G-OPS	Operating & Maintenance Expense	196,331,438	136,357,781	59,973,657
G-OPS	Book Deprec/Amort and Reg Amortizations	27,666,587	18,825,676	8,840,911
G-OTX	Taxes Other than FIT	17,693,721	14,631,980	3,061,741
	Net Operating Income Before FIT	45,573,070	30,209,316	15,363,754
G-INT	Less: Interest Expense	14,205,029	9,761,910	4,443,119
G-SCM	Schedule M Adjustments	(18,400,616)	(14,974,898)	(3,425,718)
	Taxable Net Operating Income	12,967,425	5,472,508	7,494,917
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,723,160	1,149,227	1,573,933
	Federal Income Tax on 2017 Income at 35%	990,818	385,205	605,613
	Total Federal Income Tax	3,713,978	1,534,432	2,179,546
G-DTE	Deferred FIT	5,160,158	4,235,802	924,356
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,854,072	5,755,402	3,098,670
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	17,086,961	11,309,755	28,396,716	11,528,482	8,048,162	19,576,644	5,558,479	3,261,593	8,820,072
12	997001	Contributions In Aid of Construction	0	(134,324)	(134,324)	0	(91,892)	(91,892)	0	(42,432)	(42,432)
2	997002	Injuries and Damages	0	5,545	5,545	0	3,676	3,676	0	1,869	1,869
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	512,704	512,704	0	365,835	365,835	0	146,869	146,869
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,250,943	0	1,250,943	547,728	0	547,728	703,215	0	703,215
4	997015	Airplane Lease Payments	0	104,184	104,184	0	74,339	74,339	0	29,845	29,845
12	997016	Redemption Expense Amortization	0	287,382	287,382	0	196,601	196,601	0	90,781	90,781
4	997020	FAS87 Current Pension Accrual	0	(36,776)	(36,776)	0	(26,241)	(26,241)	0	(10,535)	(10,535)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	5,884,801	0	5,884,801	4,031,700	0	4,031,700	1,853,101	0	1,853,101
12	997032	Interest Rate Swaps	0	(6,600,243)	(6,600,243)	0	(4,515,292)	(4,515,292)	0	(2,084,951)	(2,084,951)
4	997033	DSM Tariff Rider	(397,025)	0	(397,025)	(525,344)	0	(525,344)	128,319	0	128,319
12	997048	AFUDC	0	(492,335)	(492,335)	0	(336,811)	(336,811)	0	(155,524)	(155,524)
11	997049	Tax Depreciation	0	(41,604,620)	(41,604,620)	0	(28,446,327)	(28,446,327)	0	(13,158,293)	(13,158,293)
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	(36,880)	0	(36,880)	(35,663)	0	(35,663)	(1,217)	0	(1,217)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,421,445	1,421,445	0	971,885	971,885	0	449,560	449,560
4	997081	Deferred Compensation	0	53,519	53,519	0	38,188	38,188	0	15,331	15,331
4	997082	Meal Disallowances	0	142,310	142,310	0	101,544	101,544	0	40,766	40,766
4	997083	Paid Time Off	0	51,968	51,968	0	37,081	37,081	0	14,887	14,887
2	997084	Customer Uncollectibles	0	139,222	139,222	0	92,297	92,297	0	46,925	46,925
99	997098	Provision for Rate Refund	2,292,781	0	2,292,781	2,292,781	0	2,292,781	0	0	0
12	997101	Repairs 481 (a)	0	(4,622,105)	(4,622,105)	0	(3,162,028)	(3,162,028)	0	(1,460,077)	(1,460,077)
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	(7,493,497)	0	(7,493,497)	(7,493,497)	0	(7,493,497)	0	0	0
99	997107	MDM System	(466,325)	0	(466,325)	(466,325)	0	(466,325)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	3,241,826	0	3,241,826	2,168,358	0	2,168,358	1,073,468	0	1,073,468
99	997109	Tax Reform Amortization	(192,821)	0	(192,821)	(185,353)	0	(185,353)	(7,468)	0	(7,468)
99	997110	FISERVE	(277,147)	0	(277,147)	(188,782)	0	(188,782)	(88,365)	0	(88,365)
TOTAL SCHEDULE M ADJUSTMENTS			26,081,581	(39,462,369)	(18,400,616)	11,674,085	(26,648,983)	(14,974,898)	9,387,668	(12,813,386)	(3,425,718)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.295%	33.705%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.974%	32.026%
G-ALL	11	Book Depreciation	100.000%	68.373%	31.627%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.411%	31.589%
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 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	6,503,843	4,449,344	2,054,499
99	410100	Deferred Federal Income Tax Exp	(1,167,847)	(79,675)	(1,088,172)
		SUBTOTAL	5,335,996	4,369,669	966,327
14	411100	Deferred Federal Income Tax Expense - Allocated	(80,965)	(55,389)	(25,576)
99	411100	Deferred Federal Income Tax Exp	(94,873)	(78,478)	(16,395)
		SUBTOTAL	(175,838)	(133,867)	(41,971)
		Total Deferred Federal Income Tax Expense	5,160,158	4,235,802	924,356

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.411%	31.589%
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 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	399,064	399,064	0	275,594	275,594	0	123,470	123,470
		TOTAL UNDERGROUND STORAGE TAX	0	399,064	399,064	0	275,594	275,594	0	123,470	123,470
		DISTRIBUTION									
99	408110	State Excise Tax	5,764,342	0	5,764,342	5,764,342	0	5,764,342	0	0	0
99	408120	Municipal Occupation & License Tax	6,593,107	0	6,593,107	5,454,092	0	5,454,092	1,139,015	0	1,139,015
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	5,003,531	0	5,003,531	3,137,952	0	3,137,952	1,865,579	0	1,865,579
99	409100	State Income Tax	(66,323)	0	(66,323)	0	0	0	(66,323)	0	(66,323)
		TOTAL DISTRIBUTION TAX	17,294,657	0	17,294,657	14,356,386	0	14,356,386	2,938,271	0	2,938,271
		TOTAL TAXES OTHER THAN FIT	17,294,657	399,064	17,693,721	14,356,386	275,594	14,631,980	2,938,271	123,470	3,061,741

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
-------	---	------------------------	----------	---------	---------

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	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)	18,832	44,487,481	44,506,313	0	31,743,597	31,743,597	18,832	12,743,884	12,762,716
TOTAL INTANGIBLE PLANT			1,821,031	46,376,830	48,197,861	1,022,594	33,091,723	34,114,317	798,437	13,285,107	14,083,544
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	2,392,215	2,392,215	0	1,652,064	1,652,064	0	740,151	740,151
1	352XXX	Wells	0	19,093,003	19,093,003	0	13,185,628	13,185,628	0	5,907,375	5,907,375
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	12,515,730	12,515,730	0	8,643,363	8,643,363	0	3,872,367	3,872,367
1	355000	Measuring & Regulating Equipment	0	1,186,484	1,186,484	0	819,386	819,386	0	367,098	367,098
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,481,548	2,481,548	0	1,713,757	1,713,757	0	767,791	767,791
TOTAL UNDERGROUND STORAGE PLANT			0	40,396,665	40,396,665	0	27,916,580	27,916,580	0	12,480,085	12,480,085
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	238,043	0	238,043	134,217	0	134,217	103,826	0	103,826
6	375000	Structures & Improvements	960,641	0	960,641	589,059	0	589,059	371,582	0	371,582
6	376000	Mains	331,940,025	2,512,521	334,452,546	217,882,140	1,707,861	219,590,001	114,057,885	804,660	114,862,545
6	378000	Measuring & Reg Station Equip-General	5,988,370	121,804	6,110,174	3,694,135	82,795	3,776,930	2,294,235	39,009	2,333,244
6	379000	Measuring & Reg Station Equip-City Gate	6,741,258	0	6,741,258	2,289,200	0	2,289,200	4,452,058	0	4,452,058
6	380000	Services	238,206,095	0	238,206,095	163,211,537	0	163,211,537	74,994,558	0	74,994,558
6	381000	Meters	79,588,927	0	79,588,927	55,655,496	0	55,655,496	23,933,431	0	23,933,431
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,401,068	0	3,401,068	2,643,324	0	2,643,324	757,744	0	757,744
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			667,153,022	2,634,325	669,787,347	446,163,033	1,790,656	447,953,689	220,989,989	843,669	221,833,658
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,929,435	2,109,983	5,039,418	2,831,999	1,505,557	4,337,556	97,436	604,426	701,862
4	390XXX	Structures & Improvements	6,446,114	23,554,825	30,000,939	4,798,384	16,807,310	21,605,694	1,647,730	6,747,515	8,395,245
4	391XXX	Office Furniture & Equipment	115,697	15,327,896	15,443,593	97,336	10,937,067	11,034,403	18,361	4,390,829	4,409,190
4	392XXX	Transportation Equipment	11,755,945	3,073,274	14,829,219	9,116,668	2,192,904	11,309,572	2,639,277	880,370	3,519,647
4	393000	Stores Equipment	182,835	945,190	1,128,025	140,778	674,431	815,209	42,057	270,759	312,816
4	394000	Tools, Shop & Garage Equipment	2,397,319	6,097,079	8,494,398	1,873,254	4,350,510	6,223,764	524,065	1,746,569	2,270,634

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-12A
For Twelve Months 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	395000	Laboratory Equipment	7,518	406,413	413,931	5,670	289,992	295,662	1,848	116,421	118,269
4	396XXX	Power Operated Equipment	3,355,001	1,054,350	4,409,351	2,456,329	752,321	3,208,650	898,672	302,029	1,200,701
4	397XXX	Communications Equipment	2,457,954	13,572,519	16,030,473	1,122,421	9,684,535	10,806,956	1,335,533	3,887,984	5,223,517
4	398000	Miscellaneous Equipment	2,570	89,241	91,811	787	63,677	64,464	1,783	25,564	27,347
		TOTAL GENERAL PLANT	29,650,388	66,230,770	95,881,158	22,443,626	47,258,304	69,701,930	7,206,762	18,972,466	26,179,228
		TOTAL PLANT IN SERVICE	698,624,441	155,638,590	854,263,031	469,629,253	110,057,263	579,686,516	228,995,188	45,581,327	274,576,515
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,462,353)	(15,462,353)	0	(10,678,301)	(10,678,301)	0	(4,784,052)	(4,784,052)
G-ADEP		Distribution Plant	(215,359,443)	(1,746,905)	(217,106,348)	(141,382,912)	(1,187,441)	(142,570,353)	(73,976,531)	(559,464)	(74,535,995)
G-ADEP		General Plant	(10,581,269)	(19,997,543)	(30,578,812)	(7,430,661)	(14,269,047)	(21,699,708)	(3,150,608)	(5,728,496)	(8,879,104)
		TOTAL ACCUMULATED DEPRECIATION	(225,940,712)	(37,206,801)	(263,147,513)	(148,813,573)	(26,134,789)	(174,948,362)	(77,127,139)	(11,072,012)	(88,199,151)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(284,313)	(558,049)	(842,362)	(195,434)	(398,190)	(593,624)	(88,879)	(159,859)	(248,738)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(13,978)	(11,515,426)	(11,529,404)	0	(8,216,718)	(8,216,718)	(13,978)	(3,298,708)	(3,312,686)
G-AAAMT		Underground Storage	0	(240,579)	(240,579)	0	(166,144)	(166,144)	0	(74,435)	(74,435)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(298,291)	(12,314,054)	(12,612,345)	(195,434)	(8,781,052)	(8,976,486)	(102,857)	(3,533,002)	(3,635,859)
		TOTAL ACCUMULATED DEPR/AMORT	(226,239,003)	(49,520,855)	(275,759,858)	(149,009,007)	(34,915,841)	(183,924,848)	(77,229,996)	(14,605,014)	(91,835,010)
		NET GAS UTILITY PLANT before DFIT	472,385,438	106,117,735	578,503,173	320,620,246	75,141,422	395,761,668	151,765,192	30,976,313	182,741,505
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(107,997,205)	(107,997,205)	0	(73,881,968)	(73,881,968)	0	(34,115,237)	(34,115,237)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,033,885)	(18,033,885)	0	(12,863,061)	(12,863,061)	0	(5,170,824)	(5,170,824)
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	(544,595)	(544,595)	0	(372,563)	(372,563)	0	(172,032)	(172,032)
		TOTAL ACCUMULATED DFIT	0	(126,575,685)	(126,575,685)	0	(87,117,592)	(87,117,592)	0	(39,458,093)	(39,458,093)
		NET GAS UTILITY PLANT	472,385,438	(20,457,950)	451,927,488	320,620,246	(11,976,170)	308,644,076	151,765,192	(8,481,780)	143,283,412

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%	67.974%	32.026%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.411%	31.589%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	472,385,438	(20,457,950)	451,927,488	320,620,246	(11,976,170)	308,644,076	151,765,192	(8,481,780)	143,283,412
		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	8,163,235	8,163,235	0	5,637,530	5,637,530	0	2,525,705	2,525,705
4	252000	Customer Advances	(6,061)	(63)	(6,124)	0	(45)	(45)	(6,061)	(18)	(6,079)
99	235199	Customer Deposits	(563,052)	0	(563,052)	(563,052)	0	(563,052)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(899,903)	0	(899,903)	(752,880)	0	(752,880)	(147,023)	0	(147,023)
99	182302	WA Excess Nat Gas Line Extension	7,260,414	0	7,260,414	7,260,414	0	7,260,414	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,828,515)	0	(1,828,515)	(1,828,515)	0	(1,828,515)	0	0	0
C-WKC		Working Capital	12,830,351	0	12,830,351	8,669,019	0	8,669,019	4,161,332	0	4,161,332
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	16,793,234	13,894,236	30,687,470	12,784,986	9,595,358	22,380,344	4,008,248	4,298,878	8,307,126
		NET RATE BASE	489,178,672	(6,563,714)	482,614,958	333,405,232	(2,380,812)	331,024,420	155,773,440	(4,182,902)	151,590,538

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 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	67.974%	32.026%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	918,401	918,401												
Misc Intangible Plt (303000)	ED-AN	238,656	238,656												
Total Production/Transmission		1,157,057	1,157,057												
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	25,969,232	18,213,521	5,336,417	2,419,294		5,336,417	5,336,417		3,807,747	3,807,747		1,528,670	1,528,670	
9,4	CD-AN	14,716	11,437	3,279			3,279	3,279		2,340	2,340		939	939	
9,4	CD-ID	14,578	11,329	3,249			3,249	3,249				3,249		3,249	
	ED-AN	1,918,783	1,918,783												
	ED-ID	0	0												
	ED-WA	632,403	632,403												
8,4	GD-AA	128,008		87,765	40,243		87,765	87,765		62,624	62,624		25,141	25,141	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		28,677,720	20,787,473	5,430,710	2,459,537		3,249	5,427,461	5,430,710		3,872,711	3,872,711	3,249	1,554,750	1,557,999
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		30,569,581	22,450,197	5,595,983	2,523,401		43,053	5,552,930	5,595,983	24,862	3,962,233	3,987,095	18,191	1,590,697	1,608,888

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 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)	(300,000,037)	(300,000,037)											
	Hydro (ED-AN)	(130,765,494)	(130,765,494)											
	Other (ED-AN)	(120,814,869)	(120,814,869)											
Total Electric Production		(551,580,400)	(551,580,400)											
Electric Transmission														
	ED-AN	(212,450,837)	(212,450,837)											
Total Electric Transmission		(212,450,837)	(212,450,837)											
Electric Distribution														
	ED-AN	(142,058)	(142,058)											
	ED-ID	(205,545,198)	(205,545,198)											
	ED-WA	(328,724,710)	(328,724,710)											
Total Electric Distribution		(534,411,966)	(534,411,966)											
Gas Underground Storage														
1	GD-AN	(15,462,353)	(15,462,353)		(15,462,353)	(15,462,353)		(10,678,301)	(10,678,301)		(4,784,052)	(4,784,052)		
	GD-OR	(1,037,305)		(1,037,305)										
Total Gas Underground Storage		(16,499,658)	(15,462,353)	(1,037,305)	(15,462,353)	(15,462,353)		(10,678,301)	(10,678,301)		(4,784,052)	(4,784,052)		
Gas Distribution														
6	GD-AN	(1,746,905)	(1,746,905)		(1,746,905)	(1,746,905)		(1,187,441)	(1,187,441)		(559,464)	(559,464)		
	GD-ID	(73,976,531)	(73,976,531)		(73,976,531)	(73,976,531)				(73,976,531)		(73,976,531)		
	GD-WA	(141,382,912)	(141,382,912)		(141,382,912)	(141,382,912)	(141,382,912)		(141,382,912)					
	GD-OR	(107,633,993)		(107,633,993)										
Total Gas Distribution		(324,740,341)	(217,106,348)	(107,633,993)	(215,359,443)	(1,746,905)	(217,106,348)	(141,382,912)	(1,187,441)	(142,570,353)	(73,976,531)	(559,464)	(74,535,995)	
General Plant														
	ED-AN	(46,592,598)	(46,592,598)											
	ED-ID	(9,995,292)	(9,995,292)											
	ED-WA	(19,303,438)	(19,303,438)											
7,4	CD-AA	(62,137,945)	(43,580,448)	(12,768,726)	(5,788,771)	(12,768,726)	(12,768,726)		(9,110,997)	(9,110,997)		(3,657,729)	(3,657,729)	
9,4	CD-AN	(12,509,811)	(9,722,000)	(2,787,811)		(2,787,811)	(2,787,811)		(1,989,215)	(1,989,215)		(798,596)	(798,596)	
9	CD-ID	(6,080,364)	(4,725,355)	(1,355,009)		(1,355,009)	(1,355,009)				(1,355,009)		(1,355,009)	
9	CD-WA	(4,208,742)	(3,270,824)	(937,918)		(937,918)	(937,918)	(937,918)		(937,918)				
8,4	GD-AA	(2,244,234)		(1,538,692)	(705,542)	(1,538,692)	(1,538,692)		(1,097,918)	(1,097,918)		(440,774)	(440,774)	
4	GD-AN	(2,902,314)		(2,902,314)		(2,902,314)	(2,902,314)		(2,070,917)	(2,070,917)		(831,397)	(831,397)	
	GD-ID	(1,795,599)		(1,795,599)		(1,795,599)	(1,795,599)				(1,795,599)		(1,795,599)	
	GD-WA	(6,492,743)		(6,492,743)		(6,492,743)	(6,492,743)	(6,492,743)		(6,492,743)				
	GD-OR	(4,666,281)		(4,666,281)										
Total General Plant		(178,929,361)	(137,189,955)	(30,578,812)	(11,160,594)	(10,581,269)	(19,997,543)	(30,578,812)	(7,430,661)	(14,269,047)	(21,699,708)	(3,150,608)	(5,728,496)	(8,879,104)
Total Accumulated Depreciation		(1,818,612,563)	(1,435,633,158)	(263,147,513)	(119,831,892)	(225,940,712)	(37,206,801)	(263,147,513)	(148,813,573)	(26,134,789)	(174,948,362)	(77,127,139)	(11,072,012)	(88,199,151)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 11/2/2018 1:33 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	67.974%	32.026%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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	(11,212,820)	(11,212,820)											
Misc Intangible Plt (303000)	ED-AN	(1,652,993)	(1,652,993)											
Total Production/Transmission		(12,865,813)	(12,865,813)											
Distribution														
Franchises (302000)	ED-WA	(197,567)	(197,567)											
Misc Intangible Plt (303000)	ED-WA	(37,785)	(37,785)											
Total Distribution		(235,352)	(235,352)											
General Plant - 303000														
7,4	CD-AA	(2,608,996)	(1,829,819)	(536,123)	(243,054)		(536,123)	(536,123)		(382,545)	(382,545)		(153,578)	(153,578)
9,4	CD-AN	(98,390)	(76,464)	(21,926)			(21,926)	(21,926)		(15,645)	(15,645)		(6,281)	(6,281)
	GD-ID	(88,879)		(88,879)			(88,879)	(88,879)				(88,879)		(88,879)
	GD-WA	(195,434)		(195,434)			(195,434)	(195,434)	(195,434)		(195,434)			
	GD-OR	(90,031)			(90,031)									
Total General Plant - 303000		(3,081,730)	(1,906,283)	(842,362)	(333,085)	(284,313)	(558,049)	(842,362)	(195,434)	(398,190)	(593,624)	(88,879)	(159,859)	(248,738)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(54,585,177)	(38,283,314)	(11,216,708)	(5,085,155)		(11,216,708)	(11,216,708)		(8,003,571)	(8,003,571)		(3,213,137)	(3,213,137)
9,4	CD-AN	(48,826)	(37,945)	(10,881)			(10,881)	(10,881)		(7,764)	(7,764)		(3,117)	(3,117)
9	CD-ID	(62,722)	(48,744)	(13,978)		(13,978)		(13,978)				(13,978)		(13,978)
	ED-AN	(2,528,575)	(2,528,575)											
	ED-ID	0	0											
	ED-WA	(2,508,627)	(2,508,627)											
8,4	GD-AA	(419,820)		(287,837)	(131,983)		(287,837)	(287,837)		(205,383)	(205,383)		(82,454)	(82,454)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(60,153,747)	(43,407,205)	(11,529,404)	(5,217,138)	(13,978)	(11,515,426)	(11,529,404)		(8,216,718)	(8,216,718)	(13,978)	(3,298,708)	(3,312,686)
Gas Underground Storage														
1	GD-AN	(240,579)		(240,579)			(240,579)	(240,579)		(166,144)	(166,144)		(74,435)	(74,435)
Total Gas Underground Storage		(240,579)		(240,579)			(240,579)	(240,579)		(166,144)	(166,144)		(74,435)	(74,435)
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(104,932)	(104,932)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(104,932)	(104,932)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(76,682,153)	(58,519,585)	(12,612,345)	(5,550,223)	(298,291)	(12,314,054)	(12,612,345)	(195,434)	(8,781,052)	(8,976,486)	(102,857)	(3,533,002)	(3,635,859)

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 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-12A
For Twelve Months 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	427,076	42,023	362,279	22,774	427,076	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,627,593	0	0	0	0	2,627,593	0	0	2,627,593	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	15,499,905	754,851	702,068	7,229,333	8,686,252	2,831,998	97,436	2,109,983	5,039,417	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,258,113	1,084,874	2,554,226	4,619,013	8,258,113	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,191,809	0	0	0	0	3,191,809	0	0	3,191,809	0	0	
99		GD-OR / AS	3,672,614	0	0	0	0	0	0	0	0	3,672,614	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	103,105,611	0	0	72,313,120	72,313,120	0	0	21,187,172	21,187,172	0	9,605,319	
9		CD-WA / ID / AN	25,227,544	5,602,648	5,746,165	8,256,773	19,605,586	1,606,575	1,647,730	2,367,653	5,621,958	0	0	
		TOTAL ACCOUNT	143,455,691	6,687,522	8,300,391	85,188,906	100,176,819	4,798,384	1,647,730	23,554,825	30,000,939	3,672,614	9,605,319	13,277,933
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,955,726	866,617	0	3,089,109	3,955,726	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,561	0	0	0	0	1,561	0	0	1,561	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	478,249	0	0	0	0	0	0	327,897	327,897	0	150,352	
7		CD-AA	72,879,719	0	0	51,114,191	51,114,191	0	0	14,976,053	14,976,053	0	6,789,475	
9		CD-WA / ID / AN	619,616	333,998	64,029	83,507	481,534	95,775	18,361	23,946	138,082	0	0	
		TOTAL ACCOUNT	77,934,871	1,200,615	64,029	54,286,807	55,551,451	97,336	18,361	15,327,896	15,443,593	0	6,939,827	6,939,827
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	42,455,111	20,299,678	8,646,395	13,509,038	42,455,111	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,675,640	0	0	0	0	8,546,831	2,415,971	1,712,838	12,675,640	0	0	
99		GD-OR / AS	3,901,446	0	0	0	0	0	0	0	0	3,901,446	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,751,749	0	0	2,631,289	2,631,289	0	0	770,947	770,947	0	349,513	
9		CD-WA / ID / AN	6,204,322	1,987,207	778,743	2,055,739	4,821,689	569,837	223,307	589,489	1,382,633	0	0	
		TOTAL ACCOUNT	68,988,268	22,286,885	9,425,138	18,196,066	49,908,089	9,116,668	2,639,278	3,073,274	14,829,220	3,901,446	349,513	4,250,959

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	33,637	0	0	0	0	0	0	0	0	33,637	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,666,210	183,497	146,665	3,296,183	3,626,345	52,618	42,057	945,190	1,039,865	0	0	
		TOTAL ACCOUNT	5,187,257	193,958	161,028	3,670,609	4,025,595	140,778	42,057	945,190	1,128,025	33,637	0	33,637
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,788,433	773,844	243,514	3,771,075	4,788,433	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,559,454	0	0	0	0	1,869,508	307,493	382,453	2,559,454	0	0	
99		GD-OR / AS	889,162	0	0	0	0	0	0	0	0	889,162	0	
8		GD-AA	4,278,835	0	0	0	0	0	0	2,933,655	2,933,655	0	1,345,180	
7		CD-AA	13,325,257	0	0	9,345,669	9,345,669	0	0	2,738,207	2,738,207	0	1,241,381	
9		CD-WA / ID / AN	1,180,540	13,064	755,257	149,136	917,457	3,746	216,572	42,765	263,083	0	0	
		TOTAL ACCOUNT	27,021,681	786,908	998,771	13,265,880	15,051,559	1,873,254	524,065	6,097,080	8,494,399	889,162	2,586,561	3,475,723
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	105,729	0	0	105,729	105,729	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	105,729	0	0	105,729	105,729	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,317,004	255,512	19,746	1,041,746	1,317,004	0	0	0	0	0	0	
99		GD-WA / ID / AN	110,410	0	0	0	0	5,530	1,803	103,077	110,410	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	925,549	0	0	649,134	649,134	0	0	190,191	190,191	0	86,224	
9		CD-WA / ID / AN	12,285	488	156	8,903	9,547	140	45	2,553	2,738	0	0	
		TOTAL ACCOUNT	2,567,467	256,000	19,902	1,699,783	1,975,685	5,670	1,848	406,413	413,931	40,917	136,934	177,851

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	32,044,688	14,314,857	9,509,487	8,220,344	32,044,688	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,014,893	0	0	0	0	2,384,107	810,197	820,589	4,014,893	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	1,282,749	251,861	308,540	436,487	996,888	72,222	88,475	125,164	285,861	0	0	0
		TOTAL ACCOUNT	37,914,643	14,566,718	9,818,027	9,027,480	33,412,225	2,456,329	898,672	1,054,350	4,409,351	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,564,724	12,076,152	6,861,919	45,626,653	64,564,724	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,164,757	0	0	0	0	672,726	492,031	0	1,164,757	0	0	0
99		GD-OR / AS	1,222,830	0	0	0	0	0	0	0	0	1,222,830	0	1,222,830
8		GD-AA	1,133,899	0	0	0	0	0	0	777,424	777,424	0	356,475	356,475
7		CD-AA	52,176,438	0	0	36,593,945	36,593,945	0	0	10,721,736	10,721,736	0	4,860,757	4,860,757
9		CD-WA / ID / AN	15,106,824	1,568,234	2,941,563	7,230,471	11,740,268	449,696	843,502	2,073,358	3,366,556	0	0	0
		TOTAL ACCOUNT	135,369,472	13,644,386	9,803,482	89,451,069	112,898,937	1,122,422	1,335,533	13,572,518	16,030,473	1,222,830	5,217,232	6,440,062
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	150,372	0	6,846	143,526	150,372	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	432,254	0	0	303,161	303,161	0	0	88,824	88,824	0	40,269	40,269
9		CD-WA / ID / AN	13,406	2,745	6,219	1,455	10,419	787	1,783	417	2,987	0	0	0
		TOTAL ACCOUNT	598,399	2,745	13,065	448,142	463,952	787	1,783	89,241	91,811	2,367	40,269	42,636
		TOTAL GENERAL PLANT	514,643,383	60,380,588	39,305,901	282,569,804	382,256,293	22,443,626	7,206,763	66,230,770	95,881,159	10,655,351	25,850,580	36,505,931

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 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	10,689,511	319,716	0	10,369,795	10,689,511	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	22,095,799	319,716	0	16,821,471	17,141,187	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	12,763,391	3,198,722	0	9,564,669	12,763,391	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	664,299	0	0	0	0	0	0	455,457	455,457	0	208,842	
7		CD-AA	82,755,092	0	0	58,040,284	58,040,284	0	0	17,005,344	17,005,344	0	7,709,464	
9		CD-WA / ID / AN	166,839	0	65,675	63,984	129,659	0	18,832	18,348	37,180	0	0	
		TOTAL ACCOUNT	96,349,621	3,198,722	65,675	67,668,937	70,933,334	0	18,832	17,479,149	17,497,981	0	7,918,306	7,918,306
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,425,090	0	0	2,402,187	2,402,187	0	0	703,822	703,822	0	319,081	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,425,090	0	0	2,402,187	2,402,187	0	0	703,822	703,822	0	319,081	319,081
	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 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	26,137,789	0	0	18,331,739	18,331,739	0	0	5,371,054	5,371,054	0	2,434,996	2,434,996	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	26,137,789	0	0	18,331,739	18,331,739	0	0	5,371,054	5,371,054	0	2,434,996	2,434,996	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	1,039,726	0	0	729,212	729,212	0	0	213,653	213,653	0	96,861	96,861	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,039,726	0	0	729,212	729,212	0	0	213,653	213,653	0	96,861	96,861	0
		TOTAL	249,879,228	3,518,438	65,675	176,671,510	180,255,623	1,022,594	798,437	46,376,831	48,197,862	426,123	20,999,620	21,425,743	0

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 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	(86,960,546)	(60,989,779)	(17,869,523)	(8,101,244)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(737,546)	(573,184)	(164,362)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(87,698,092)</u>	<u>(61,562,963)</u>	<u>(18,033,885)</u>	<u>(8,101,244)</u>

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 August 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,295,958	3,295,958	0	0	0	0	3,295,958
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	235	235	0	0	0	0	235
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,897)	(1,897)	0	0	0	0	(1,897)
7/4	154560 Supply Chain Invoice Price Variance	0	0	4	4	0	0	0	0	4
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	57,477,172	28,116,943	0	85,594,115	48,808,153	23,955,611	8,669,019	4,161,332	0
TOTAL		57,477,172	28,116,943	3,294,300	88,888,415	48,808,153	23,955,611	8,669,019	4,161,332	3,294,300

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						