

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,827,591	24,527,932	12,299,659
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,827,591	24,527,932	12,299,659
G-APL	Gas Net Adjusted Rate Base	500,168,631	345,509,531	154,659,100
	<b>RATE OF RETURN</b>	<b>7.363%</b>	<b>7.099%</b>	<b>7.953%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2018  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers Percent	8-01-2018 thru 08-31-2018	248,926 <b>100.000%</b>	165,021 <b>66.293%</b>	83,905 <b>33.707%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2017 thru 08-31-2018	13,221,905 <b>100.000%</b>	9,397,295 <b>71.074%</b>	3,824,610 <b>28.926%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accounts 798 - 894		5,930,382	4,118,312	1,812,070
		Direct O & M Accounts 901 - 935		11,374,484	9,551,568	1,822,916
		Total		17,304,866	13,669,880	3,634,986
		Percentage		100.000%	78.994%	21.006%
		Direct Labor				
		Amount: Accounts 798 - 894		8,201,570	5,627,722	2,573,848
		Amount: Accounts 901 - 935		3,098,919	2,575,893	523,026
		Total		11,300,489	8,203,615	3,096,874
		Percentage		100.000%	72.595%	27.405%
		Total Number of Customers		245,616	162,739	82,877
		Percentage		100.000%	66.257%	33.743%
		Total Direct Plant		468,527,956	316,575,420	151,952,536
		Percentage		100.000%	67.568%	32.432%
4		Total Four Factor Allocators Percent		400.000%	285.415%	114.585%
				<b>100.000%</b>	<b>71.354%</b>	<b>28.646%</b>
6	Input	Actual Therms Purchased Percent	09-01-2017 thru 08-31-2018	270,312,342 <b>100.000%</b>	183,743,094 <b>67.974%</b>	86,569,248 <b>32.026%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2018  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2018  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12E</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.714%</b>	<b>22.286%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			<b>100.000%</b>	<b>68.188%</b>	<b>31.812%</b>	
11	Book Depreciation Percent	09-01-2017 thru 08-31-2018	22,800,732	15,589,548	7,211,184	
			<b>100.000%</b>	<b>68.373%</b>	<b>31.627%</b>	
12	Net Gas Plant (before ADFIT) Percent	8-01-2018 thru 08-31-2018	600,615,983	413,265,929	187,350,054	
			<b>100.000%</b>	<b>68.807%</b>	<b>31.193%</b>	
13	G-PLT Net Gas General Plant Percent	8-01-2018 thru 08-31-2018	67,376,021	49,580,280	17,795,741	
			<b>100.000%</b>	<b>73.587%</b>	<b>26.413%</b>	
14	Net Allocated Schedule M's Percent	09-01-2017 thru 08-31-2018	-39,462,369	-26,694,771	-12,767,598	
			<b>100.000%</b>	<b>67.646%</b>	<b>32.354%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99 480000	Residential	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)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>213,863,358</b>	<b>0</b>	<b>213,863,358</b>	<b>150,021,211</b>	<b>0</b>	<b>150,021,211</b>	<b>63,842,147</b>	<b>0</b>	<b>63,842,147</b>
	<b>OTHER OPERATING REVENUES:</b>									
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)
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>73,003,294</b>	<b>398,164</b>	<b>73,401,458</b>	<b>49,719,436</b>	<b>284,106</b>	<b>50,003,542</b>	<b>23,283,858</b>	<b>114,058</b>	<b>23,397,916</b>
	<b>TOTAL GAS REVENUES</b>	<b>286,866,652</b>	<b>398,164</b>	<b>287,264,816</b>	<b>199,740,647</b>	<b>284,106</b>	<b>200,024,753</b>	<b>87,126,005</b>	<b>114,058</b>	<b>87,240,063</b>
	<b>PRODUCTION EXPENSES:</b>									
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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>135,230,384</b>	<b>1,292,009</b>	<b>136,522,393</b>	<b>91,851,760</b>	<b>880,995</b>	<b>92,732,755</b>	<b>43,378,624</b>	<b>411,014</b>	<b>43,789,638</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>2,211,467</b>	<b>2,211,467</b>	<b>0</b>	<b>1,527,239</b>	<b>1,527,239</b>	<b>0</b>	<b>684,228</b>	<b>684,228</b>
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

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For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,254,756	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

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
3	870000	Supervision & Engineering	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
	<b>MAINTENANCE</b>										
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
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>13,221,905</b>	<b>4,352,553</b>	<b>17,574,458</b>	<b>9,397,295</b>	<b>3,093,534</b>	<b>12,490,829</b>	<b>3,824,610</b>	<b>1,259,019</b>	<b>5,083,629</b>
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
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>33,950,631</b>	<b>64,220</b>	<b>34,014,851</b>	<b>25,577,905</b>	<b>43,653</b>	<b>25,621,558</b>	<b>8,372,726</b>	<b>20,567</b>	<b>8,393,293</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>47,172,536</b>	<b>4,416,773</b>	<b>51,589,309</b>	<b>34,975,200</b>	<b>3,137,187</b>	<b>38,112,387</b>	<b>12,197,336</b>	<b>1,279,586</b>	<b>13,476,922</b>



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For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	113,690	113,690	0	75,369	75,369	0	38,321	38,321
2	902000	Meter Reading Expenses	1,912,447	113,091	2,025,538	1,782,435	74,971	1,857,406	130,012	38,120	168,132
2	903XXX	Customer Records & Collection Expenses	1,418,739	4,887,128	6,305,867	1,023,390	3,239,824	4,263,214	395,349	1,647,304	2,042,653
2	904000	Uncollectible Accounts	0	1,682,688	1,682,688	0	1,115,504	1,115,504	0	567,184	567,184
2	905000	Misc Customer Accounts	0	163,304	163,304	0	108,259	108,259	0	55,045	55,045
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,331,186	6,959,901	10,291,087	2,805,825	4,613,927	7,419,752	525,361	2,345,974	2,871,335
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,341,627	162,612	8,504,239	6,957,848	107,800	7,065,648	1,383,779	54,812	1,438,591
2	909000	Advertising	87	916,461	916,548	0	607,549	607,549	87	308,912	308,999
2	910000	Misc Customer Service & Info Exp	0	179,127	179,127	0	118,749	118,749	0	60,378	60,378
TOTAL CUSTOMER SERVICE & INFO EXP			8,341,714	1,258,200	9,599,914	6,957,848	834,098	7,791,946	1,383,866	424,102	1,807,968
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

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,370,094</b>	<b>18,762,025</b>	<b>20,132,119</b>	<b>1,007,639</b>	<b>13,387,455</b>	<b>14,395,094</b>	<b>362,455</b>	<b>5,374,570</b>	<b>5,737,025</b>
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
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>(299,139)</b>	<b>10,389,840</b>	<b>10,090,701</b>	<b>(444,004)</b>	<b>7,413,567</b>	<b>6,969,563</b>	<b>144,865</b>	<b>2,976,273</b>	<b>3,121,138</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>1,070,955</b>	<b>29,151,865</b>	<b>30,222,820</b>	<b>563,635</b>	<b>20,801,022</b>	<b>21,364,657</b>	<b>507,320</b>	<b>8,350,843</b>	<b>8,858,163</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>195,146,775</b>	<b>46,544,971</b>	<b>241,691,746</b>	<b>137,154,268</b>	<b>32,661,003</b>	<b>169,815,271</b>	<b>57,992,507</b>	<b>13,883,968</b>	<b>71,876,475</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>45,573,070</b>			<b>30,209,482</b>		<b>15,363,588</b>	
G-FIT		FEDERAL INCOME TAX			3,605,385			1,435,146			2,170,239
G-FIT		DEFERRED FEDERAL INCOME TAX			5,160,158			4,261,236			898,922

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			36,827,591			24,527,932			12,299,659

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers		100.000%		66.293%		33.707%		
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	52,725	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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>(1,332,075)</b>	<b>398,164</b>	<b>(933,911)</b>	<b>(952,312)</b>	<b>284,106</b>	<b>(668,206)</b>	<b>(379,763)</b>	<b>114,058</b>	<b>(265,705)</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>130,356,645</b>	<b>0</b>	<b>130,356,645</b>	<b>88,319,801</b>	<b>0</b>	<b>88,319,801</b>	<b>42,036,844</b>	<b>0</b>	<b>42,036,844</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	315,099	162,612	477,711	255,691	107,800	363,491	59,408	54,812	114,220
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	107,800	7,065,648	1,383,779	54,812	1,438,591

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: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended August 31, 2018 Ending Balance 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	500,168,631	345,509,531	154,659,100
	Interest Deduction for FIT Calculation	14,722,134	10,189,076	4,533,058
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended August 31, 2018				
Ending Balance 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	136,357,615	59,973,823
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	30,209,482	15,363,588
G-INT	Less: Interest Expense	14,722,134	10,189,076	4,533,058
G-SCM	Schedule M Adjustments	(18,400,616)	(15,020,686)	(3,379,930)
	Taxable Net Operating Income	12,450,320	4,999,720	7,450,600
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,614,567	1,049,941	1,564,626
	Federal Income Tax on 2017 Income at 35%	990,818	385,205	605,613
	Total Federal Income Tax	3,605,385	1,435,146	2,170,239
G-DTE	Deferred FIT	5,160,158	4,261,236	898,922
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,745,479	5,681,550	3,063,929
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  
 Ending Balance Basis

Report ID:  
**G-SCM-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	17,086,961	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	(92,424)	(92,424)	0	(41,900)	(41,900)
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	197,739	197,739	0	89,643	89,643
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	(4,541,429)	(4,541,429)	0	(2,058,814)	(2,058,814)
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	(338,761)	(338,761)	0	(153,574)	(153,574)
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	92,294	92,294	0	46,928	46,928
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	(3,180,332)	(3,180,332)	0	(1,441,773)	(1,441,773)
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)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>26,081,581</b>	<b>(39,462,369)</b>	<b>(18,400,616)</b>	<b>11,674,085</b>	<b>(26,694,771)</b>	<b>(15,020,686)</b>	<b>9,387,668</b>	<b>(12,767,598)</b>	<b>(3,379,930)</b>

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%	67.974%	32.026%
G-ALL	11	Book Depreciation	100.000%	68.373%	31.627%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.807%	31.193%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	6,503,843	4,475,099	2,028,744
99	410100	Deferred Federal Income Tax Exp	(1,167,847)	(79,675)	(1,088,172)
		<b>SUBTOTAL</b>	<b>5,335,996</b>	<b>4,395,424</b>	<b>940,572</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(80,965)	(55,710)	(25,255)
99	411100	Deferred Federal Income Tax Exp	(94,873)	(78,478)	(16,395)
		<b>SUBTOTAL</b>	<b>(175,838)</b>	<b>(134,188)</b>	<b>(41,650)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>5,160,158</b>	<b>4,261,236</b>	<b>898,922</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.807%	31.193%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended August 31, 2018  
 Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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	46,958,132	46,967,500	0	33,506,506	33,506,506	9,368	13,451,626	13,460,994
TOTAL INTANGIBLE PLANT			1,811,567	48,847,481	50,659,048	1,022,594	34,854,632	35,877,226	788,973	13,992,849	14,781,822
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	2,613,914	2,613,914	0	1,805,169	1,805,169	0	808,745	808,745
1	352XXX	Wells	0	19,314,702	19,314,702	0	13,338,733	13,338,733	0	5,975,969	5,975,969
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	12,737,428	12,737,428	0	8,796,468	8,796,468	0	3,940,960	3,940,960
1	355000	Measuring & Regulating Equipment	0	1,408,183	1,408,183	0	972,491	972,491	0	435,692	435,692
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,703,246	2,703,246	0	1,866,862	1,866,862	0	836,384	836,384
TOTAL UNDERGROUND STORAGE PLANT			0	41,505,158	41,505,158	0	28,682,105	28,682,105	0	12,823,053	12,823,053
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	415,251	0	415,251	307,071	0	307,071	108,180	0	108,180
6	375000	Structures & Improvements	1,195,472	0	1,195,472	806,612	0	806,612	388,860	0	388,860
6	376000	Mains	343,706,480	2,512,521	346,219,001	226,187,825	1,707,861	227,895,686	117,518,655	804,660	118,323,315
6	378000	Measuring & Reg Station Equip-General	6,173,162	0	6,173,162	3,934,377	0	3,934,377	2,238,785	0	2,238,785
6	379000	Measuring & Reg Station Equip-City Gate	6,391,336	0	6,391,336	1,993,866	0	1,993,866	4,397,470	0	4,397,470
6	380000	Services	248,924,670	0	248,924,670	171,321,249	0	171,321,249	77,603,421	0	77,603,421
6	381000	Meters	82,679,945	0	82,679,945	58,573,423	0	58,573,423	24,106,522	0	24,106,522
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,596,042	0	3,596,042	2,666,822	0	2,666,822	929,220	0	929,220
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			693,170,953	2,512,521	695,683,474	465,855,170	1,707,861	467,563,031	227,315,783	804,660	228,120,443
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	6,768,469	24,477,825	31,246,294	5,082,321	17,465,907	22,548,228	1,686,148	7,011,918	8,698,066
4	391XXX	Office Furniture & Equipment	117,598	14,617,569	14,735,167	99,541	10,430,220	10,529,761	18,057	4,187,349	4,205,406
4	392XXX	Transportation Equipment	12,390,839	3,851,844	16,242,683	9,635,576	2,748,445	12,384,021	2,755,263	1,103,399	3,858,662
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	6,356,408	8,728,227	1,855,602	4,535,551	6,391,153	516,217	1,820,857	2,337,074

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

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	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	2,409,142	14,033,578	16,442,720	1,077,408	10,013,519	11,090,927	1,331,734	4,020,059	5,351,793
4	398000	Miscellaneous Equipment	1,911	96,285	98,196	0	68,703	68,703	1,911	27,582	29,493
		<b>TOTAL GENERAL PLANT</b>	<b>30,715,500</b>	<b>68,039,312</b>	<b>98,754,812</b>	<b>23,327,076</b>	<b>48,548,769</b>	<b>71,875,845</b>	<b>7,388,424</b>	<b>19,490,543</b>	<b>26,878,967</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>725,698,020</b>	<b>160,904,472</b>	<b>886,602,492</b>	<b>490,204,840</b>	<b>113,793,367</b>	<b>603,998,207</b>	<b>235,493,180</b>	<b>47,111,105</b>	<b>282,604,285</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(15,905,113)	(15,905,113)	0	(10,984,071)	(10,984,071)	0	(4,921,042)	(4,921,042)
G-ADEP		Distribution Plant	(222,092,316)	(1,771,939)	(223,864,255)	(145,679,336)	(1,204,458)	(146,883,794)	(76,412,980)	(567,481)	(76,980,461)
G-ADEP		General Plant	(11,418,347)	(19,960,444)	(31,378,791)	(8,052,990)	(14,242,575)	(22,295,565)	(3,365,357)	(5,717,869)	(9,083,226)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(233,510,663)</b>	<b>(37,637,496)</b>	<b>(271,148,159)</b>	<b>(153,732,326)</b>	<b>(26,431,104)</b>	<b>(180,163,430)</b>	<b>(79,778,337)</b>	<b>(11,206,392)</b>	<b>(90,984,729)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(304,215)	(620,670)	(924,885)	(207,865)	(442,873)	(650,738)	(96,350)	(177,797)	(274,147)
G-AAMT		Misc IT Intangible Plant - 3031XX	(5,859)	(13,666,913)	(13,672,772)	0	(9,751,889)	(9,751,889)	(5,859)	(3,915,024)	(3,920,883)
G-AAMT		Underground Storage	0	(240,693)	(240,693)	0	(166,223)	(166,223)	0	(74,470)	(74,470)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(310,074)</b>	<b>(14,528,276)</b>	<b>(14,838,350)</b>	<b>(207,865)</b>	<b>(10,360,985)</b>	<b>(10,568,850)</b>	<b>(102,209)</b>	<b>(4,167,291)</b>	<b>(4,269,500)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(233,820,737)</b>	<b>(52,165,772)</b>	<b>(285,986,509)</b>	<b>(153,940,191)</b>	<b>(36,792,089)</b>	<b>(190,732,280)</b>	<b>(79,880,546)</b>	<b>(15,373,683)</b>	<b>(95,254,229)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>491,877,283</b>	<b>108,738,700</b>	<b>600,615,983</b>	<b>336,264,649</b>	<b>77,001,278</b>	<b>413,265,927</b>	<b>155,612,634</b>	<b>31,737,422</b>	<b>187,350,056</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(109,256,055)	(109,256,055)	0	(75,175,814)	(75,175,814)	0	(34,080,241)	(34,080,241)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,764,172)	(17,764,172)	0	(12,671,163)	(12,671,163)	0	(5,093,009)	(5,093,009)
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	(402,375)	(402,375)	0	(276,862)	(276,862)	0	(125,513)	(125,513)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(127,422,602)</b>	<b>(127,422,602)</b>	<b>0</b>	<b>(88,123,839)</b>	<b>(88,123,839)</b>	<b>0</b>	<b>(39,298,763)</b>	<b>(39,298,763)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>491,877,283</b>	<b>(18,683,902)</b>	<b>473,193,381</b>	<b>336,264,649</b>	<b>(11,122,561)</b>	<b>325,142,088</b>	<b>155,612,634</b>	<b>(7,561,341)</b>	<b>148,051,293</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.974%	32.026%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.807%	31.193%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	491,877,283	(18,683,902)	473,193,381	336,264,649	(11,122,561)	325,142,088	155,612,634	(7,561,341)	148,051,293
	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	8,675,150	8,675,150	0	5,991,059	5,991,059	0	2,684,091	2,684,091
4	252000 Customer Advances	(3,368)	0	(3,368)	0	0	0	(3,368)	0	(3,368)
99	235199 Customer Deposits	(565,229)	0	(565,229)	(565,229)	0	(565,229)	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	8,937,525	0	8,937,525	8,937,525	0	8,937,525	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,876,880)	0	(1,876,880)	(1,876,880)	0	(1,876,880)	0	0	0
C-WKC	Working Capital	6,076,988	0	6,076,988	3,923,095	0	3,923,095	2,153,893	0	2,153,893
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,569,036	14,406,214	26,975,250	10,418,511	9,948,932	20,367,443	2,150,525	4,457,282	6,607,807
	NET RATE BASE	504,446,319	(4,277,688)	500,168,631	346,683,160	(1,173,629)	345,509,531	157,763,159	(3,104,059)	154,659,100

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: G-DEPX-12E
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	8,251,141	8,251,141												
Hydro (ED-AN)	11,863,702	11,863,702												
Other (ED-AN)	9,757,734	9,757,734												
<b>Total Electric Production</b>	<b>29,872,577</b>	<b>29,872,577</b>												
<b>Electric Transmission</b>														
ED-AN	12,681,789	12,681,789												
<b>Total Electric Transmission</b>	<b>12,681,789</b>	<b>12,681,789</b>												
<b>Electric Distribution</b>														
ED-AN	59,856	59,856												
ED-ID	17,448,956	17,448,956												
ED-WA	31,272,540	31,272,540												
<b>Total Electric Distribution</b>	<b>48,781,352</b>	<b>48,781,352</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	855,465		855,465			855,465	855,465		590,784	590,784		264,681	264,681	
GD-OR	145,548			145,548										
<b>Total Gas Underground Storage</b>	<b>1,001,013</b>		<b>855,465</b>	<b>145,548</b>		<b>855,465</b>	<b>855,465</b>		<b>590,784</b>	<b>590,784</b>		<b>264,681</b>	<b>264,681</b>	
<b>Gas Distribution</b>														
6 GD-AN	64,220		64,220			64,220	64,220		43,653	43,653		20,567	20,567	
GD-ID	5,434,455		5,434,455		5,434,455	5,434,455	5,434,455				5,434,455		5,434,455	
GD-WA	11,221,519		11,221,519		11,221,519	11,221,519	11,221,519	11,221,519						
GD-OR	7,526,648			7,526,648										
<b>Total Gas Distribution</b>	<b>24,246,842</b>		<b>16,720,194</b>	<b>7,526,648</b>		<b>16,655,974</b>	<b>16,720,194</b>		<b>11,221,519</b>	<b>43,653</b>	<b>11,265,172</b>	<b>5,434,455</b>	<b>20,567</b>	<b>5,455,022</b>
<b>General Plant</b>														
ED-AN	2,399,065	2,399,065												
ED-ID	251,396	251,396												
ED-WA	614,424	614,424												
7,4 CD-AA	21,154,199	14,836,497	4,346,977	1,970,725		4,346,977	4,346,977		3,101,742	3,101,742		1,245,235	1,245,235	
9,4 CD-AN	994,479	772,860	221,619			221,619	221,619		158,134	158,134		63,485	63,485	
9 CD-ID	355,220	276,059	79,161		79,161	79,161	79,161				79,161		79,161	
9 CD-WA	314,480	244,398	70,082		70,082	70,082	70,082	70,082		70,082				
8,4 GD-AA	344,197		235,988	108,209		235,988	235,988		168,387	168,387		67,601	67,601	
4 GD-AN	32,553		32,553			32,553	32,553		23,228	23,228		9,325	9,325	
GD-ID	26,674		26,674		26,674	26,674	26,674				26,674		26,674	
GD-WA	212,018		212,018		212,018	212,018	212,018	212,018		212,018				
GD-OR	185,007			185,007										
<b>Total General Plant</b>	<b>26,883,712</b>	<b>19,394,699</b>	<b>5,225,072</b>	<b>2,263,941</b>		<b>387,935</b>	<b>4,837,137</b>	<b>5,225,072</b>	<b>282,100</b>	<b>3,451,491</b>	<b>3,733,591</b>	<b>105,835</b>	<b>1,385,646</b>	<b>1,491,481</b>
<b>Total Depreciation Expense</b>	<b>143,467,285</b>	<b>110,730,417</b>	<b>22,800,731</b>	<b>9,936,137</b>		<b>17,043,909</b>	<b>5,756,822</b>	<b>22,800,731</b>	<b>11,503,619</b>	<b>4,085,928</b>	<b>15,589,547</b>	<b>5,540,290</b>	<b>1,670,894</b>	<b>7,211,184</b>

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -  
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Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.974%	32.026%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,401	918,401												
Misc Intangible Plt (303000)	ED-AN	238,656	238,656												
<b>Total Production/Transmission</b>		<b>1,157,057</b>	<b>1,157,057</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
<b>Total Distribution</b>		<b>30,019</b>	<b>30,019</b>												
<b>General Plant - 303000</b>															
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										
<b>Total General Plant - 303000</b>		<b>656,528</b>	<b>427,618</b>	<b>165,046</b>	<b>63,864</b>		<b>39,804</b>	<b>125,242</b>	<b>165,046</b>	<b>24,862</b>	<b>89,365</b>	<b>114,227</b>	<b>14,942</b>	<b>35,877</b>	<b>50,819</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>28,677,720</b>	<b>20,787,473</b>	<b>5,430,710</b>	<b>2,459,537</b>		<b>3,249</b>	<b>5,427,461</b>	<b>5,430,710</b>		<b>3,872,711</b>	<b>3,872,711</b>	<b>3,249</b>	<b>1,554,750</b>	<b>1,557,999</b>
<b>Gas Underground Storage</b>															
1	GD-AN	227		227			227	227		157	157		70	70	
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>157</b>	<b>157</b>		<b>70</b>	<b>70</b>	
<b>General Plant - 390200, 396200</b>															
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										
<b>Total General Plant- 390200, 396200</b>		<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>30,569,581</b>	<b>22,450,197</b>	<b>5,595,983</b>	<b>2,523,401</b>		<b>43,053</b>	<b>5,552,930</b>	<b>5,595,983</b>	<b>24,862</b>	<b>3,962,233</b>	<b>3,987,095</b>	<b>18,191</b>	<b>1,590,697</b>	<b>1,608,888</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(303,144,519)	(303,144,519)											
	Hydro (ED-AN)	(133,477,916)	(133,477,916)											
	Other (ED-AN)	(125,477,896)	(125,477,896)											
<b>Total Electric Production</b>		<b>(562,100,331)</b>	<b>(562,100,331)</b>											
<b>Electric Transmission</b>														
	ED-AN	(214,927,597)	(214,927,597)											
<b>Total Electric Transmission</b>		<b>(214,927,597)</b>	<b>(214,927,597)</b>											
<b>Electric Distribution</b>														
	ED-AN	(161,830)	(161,830)											
	ED-ID	(212,672,713)	(212,672,713)											
	ED-WA	(340,605,789)	(340,605,789)											
<b>Total Electric Distribution</b>		<b>(553,440,332)</b>	<b>(553,440,332)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(15,905,113)	(15,905,113)		(15,905,113)	(15,905,113)		(10,984,071)	(10,984,071)		(4,921,042)	(4,921,042)		
	GD-OR	(1,111,775)		(1,111,775)										
<b>Total Gas Underground Storage</b>		<b>(17,016,888)</b>	<b>(15,905,113)</b>	<b>(1,111,775)</b>	<b>(15,905,113)</b>	<b>(15,905,113)</b>		<b>(10,984,071)</b>	<b>(10,984,071)</b>		<b>(4,921,042)</b>	<b>(4,921,042)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,771,939)	(1,771,939)		(1,771,939)	(1,771,939)		(1,204,458)	(1,204,458)		(567,481)	(567,481)		
	GD-ID	(76,412,980)	(76,412,980)		(76,412,980)	(76,412,980)				(76,412,980)		(76,412,980)		
	GD-WA	(145,679,336)	(145,679,336)		(145,679,336)	(145,679,336)	(145,679,336)		(145,679,336)					
	GD-OR	(110,084,392)		(110,084,392)										
<b>Total Gas Distribution</b>		<b>(333,948,647)</b>	<b>(223,864,255)</b>	<b>(110,084,392)</b>	<b>(222,092,316)</b>	<b>(1,771,939)</b>	<b>(223,864,255)</b>	<b>(145,679,336)</b>	<b>(1,204,458)</b>	<b>(146,883,794)</b>	<b>(76,412,980)</b>	<b>(567,481)</b>	<b>(76,980,461)</b>	
<b>General Plant</b>														
	ED-AN	(47,162,591)	(47,162,591)											
	ED-ID	(10,685,298)	(10,685,298)											
	ED-WA	(20,378,290)	(20,378,290)											
7,4	CD-AA	(60,706,721)	(42,576,659)	(12,474,624)	(12,474,624)	(12,474,624)		(8,901,143)	(8,901,143)		(3,573,481)	(3,573,481)		
9,4	CD-AN	(13,081,824)	(10,166,540)	(2,915,284)	(2,915,284)	(2,915,284)		(2,080,172)	(2,080,172)		(835,112)	(835,112)		
9	CD-ID	(6,250,180)	(4,857,327)	(1,392,853)	(1,392,853)	(1,392,853)				(1,392,853)		(1,392,853)		
9	CD-WA	(4,465,708)	(3,470,525)	(995,183)	(995,183)	(995,183)	(995,183)		(995,183)					
8,4	GD-AA	(2,247,006)	(1,540,592)	(706,414)	(1,540,592)	(1,540,592)		(1,099,274)	(1,099,274)		(441,318)	(441,318)		
4	GD-AN	(3,029,944)	(3,029,944)		(3,029,944)	(3,029,944)		(2,161,986)	(2,161,986)		(867,958)	(867,958)		
	GD-ID	(1,972,504)	(1,972,504)		(1,972,504)	(1,972,504)				(1,972,504)		(1,972,504)		
	GD-WA	(7,057,807)	(7,057,807)		(7,057,807)	(7,057,807)	(7,057,807)		(7,057,807)					
	GD-OR	(4,586,488)		(4,586,488)										
<b>Total General Plant</b>		<b>(181,624,361)</b>	<b>(139,297,230)</b>	<b>(31,378,791)</b>	<b>(10,948,340)</b>	<b>(11,418,347)</b>	<b>(19,960,444)</b>	<b>(31,378,791)</b>	<b>(8,052,990)</b>	<b>(14,242,575)</b>	<b>(22,295,565)</b>	<b>(3,365,357)</b>	<b>(5,717,869)</b>	<b>(9,083,226)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,863,058,156)</b>	<b>(1,469,765,490)</b>	<b>(271,148,159)</b>	<b>(122,144,507)</b>	<b>(233,510,663)</b>	<b>(37,637,496)</b>	<b>(271,148,159)</b>	<b>(153,732,326)</b>	<b>(26,431,104)</b>	<b>(180,163,430)</b>	<b>(79,778,337)</b>	<b>(11,206,392)</b>	<b>(90,984,729)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended August 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.974%	32.026%

RESULTS OF OPERATIONS  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended August 31, 2018  
 Ending Balance Basis

Report ID:  
**G-AAMT-12E**

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(11,672,021)	(11,672,021)											
Misc Intangible Plt (303000)	ED-AN	(1,770,722)	(1,770,722)											
<b>Total Production/Transmission</b>		<b>(13,442,743)</b>	<b>(13,442,743)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(209,643)	(209,643)											
Misc Intangible Plt (303000)	ED-WA	(40,718)	(40,718)											
<b>Total Distribution</b>		<b>(250,361)</b>	<b>(250,361)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,908,459)	(2,039,848)	(597,659)	(270,952)		(597,659)	(597,659)		(426,454)	(426,454)		(171,205)	(171,205)
9,4	CD-AN	(103,255)	(80,244)	(23,011)			(23,011)	(23,011)		(16,419)	(16,419)		(6,592)	(6,592)
	GD-ID	(96,350)		(96,350)			(96,350)	(96,350)				(96,350)		(96,350)
	GD-WA	(207,865)		(207,865)			(207,865)	(207,865)	(207,865)		(207,865)			(207,865)
	GD-OR	(94,065)			(94,065)									
<b>Total General Plant - 303000</b>		<b>(3,409,994)</b>	<b>(2,120,092)</b>	<b>(924,885)</b>	<b>(365,017)</b>	<b>(304,215)</b>	<b>(620,670)</b>	<b>(924,885)</b>	<b>(207,865)</b>	<b>(442,873)</b>	<b>(650,738)</b>	<b>(96,350)</b>	<b>(177,797)</b>	<b>(274,147)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(64,928,901)	(45,537,885)	(13,342,240)	(6,048,776)		(13,342,240)	(13,342,240)		(9,520,222)	(9,520,222)		(3,822,018)	(3,822,018)
9,4	CD-AN	(13,962)	(10,851)	(3,111)			(3,111)	(3,111)		(2,220)	(2,220)		(891)	(891)
9	CD-ID	(26,291)	(20,432)	(5,859)		(5,859)		(5,859)				(5,859)		(5,859)
	ED-AN	(3,236,763)	(3,236,763)											
	ED-ID	0	0											
	ED-WA	(2,725,033)	(2,725,033)											
8,4	GD-AA	(469,009)		(321,562)	(147,447)		(321,562)	(321,562)		(229,447)	(229,447)		(92,115)	(92,115)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(71,399,959)</b>	<b>(51,530,964)</b>	<b>(13,672,772)</b>	<b>(6,196,223)</b>	<b>(5,859)</b>	<b>(13,666,913)</b>	<b>(13,672,772)</b>		<b>(9,751,889)</b>	<b>(9,751,889)</b>	<b>(5,859)</b>	<b>(3,915,024)</b>	<b>(3,920,883)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,693)		(240,693)			(240,693)	(240,693)		(166,223)	(166,223)		(74,470)	(74,470)
<b>Total Gas Underground Storage</b>		<b>(240,693)</b>		<b>(240,693)</b>			<b>(240,693)</b>	<b>(240,693)</b>		<b>(166,223)</b>	<b>(166,223)</b>		<b>(74,470)</b>	<b>(74,470)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(128,947)	(128,947)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(128,947)</b>	<b>(128,947)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(88,872,697)</b>	<b>(67,473,107)</b>	<b>(14,838,350)</b>	<b>(6,561,240)</b>	<b>(310,074)</b>	<b>(14,528,276)</b>	<b>(14,838,350)</b>	<b>(207,865)</b>	<b>(10,360,985)</b>	<b>(10,568,850)</b>	<b>(102,209)</b>	<b>(4,167,291)</b>	<b>(4,269,500)</b>

Allocation Ratios:

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

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	497,079	112,026	362,279	22,774	497,079	0	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	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,698,525</b>	<b>824,854</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,756,255</b>	<b>2,960,615</b>	<b>97,436</b>	<b>2,109,983</b>	<b>5,168,034</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,304,071	1,114,181	2,554,226	4,635,664	8,304,071	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,465,809	0	0	0	0	3,465,809	0	0	3,465,809	0	0	0
99	GD-OR / AS	3,746,418	0	0	0	0	0	0	0	0	3,746,418	0	3,746,418
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	107,586,921	0	0	75,456,087	75,456,087	0	0	22,108,036	22,108,036	0	10,022,798	10,022,798
9	CD-WA / ID / AN	25,454,112	5,637,300	5,880,143	8,264,220	19,781,663	1,616,512	1,686,148	2,369,789	5,672,449	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>148,557,331</b>	<b>6,751,481</b>	<b>8,434,369</b>	<b>88,355,971</b>	<b>103,541,821</b>	<b>5,082,321</b>	<b>1,686,148</b>	<b>24,477,825</b>	<b>31,246,294</b>	<b>3,746,418</b>	<b>10,022,798</b>	<b>13,769,216</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	2,752,560	725,950	0	2,026,610	2,752,560	0	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	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7	CD-AA	69,844,188	0	0	48,985,221	48,985,221	0	0	14,352,282	14,352,282	0	6,506,685	6,506,685
9	CD-WA / ID / AN	610,707	338,540	62,971	73,100	474,611	97,077	18,057	20,962	136,096	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>73,566,276</b>	<b>1,064,490</b>	<b>62,971</b>	<b>51,084,931</b>	<b>52,212,392</b>	<b>99,540</b>	<b>18,057</b>	<b>14,617,570</b>	<b>14,735,167</b>	<b>0</b>	<b>6,618,717</b>	<b>6,618,717</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	45,314,653	22,022,883	9,176,361	14,115,409	45,314,653	0	0	0	0	0	0	0
99	GD-WA / ID / AN	13,329,878	0	0	0	0	9,072,158	2,539,075	1,718,645	13,329,878	0	0	0
99	GD-OR / AS	3,723,095	0	0	0	0	0	0	0	0	3,723,095	0	3,723,095
8	GD-AA	0	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	677,289
9	CD-WA / ID / AN	6,366,880	1,964,818	753,918	2,229,285	4,948,021	563,417	216,188	639,254	1,418,859	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>76,004,671</b>	<b>23,987,701</b>	<b>9,930,279</b>	<b>21,443,624</b>	<b>55,361,604</b>	<b>9,635,575</b>	<b>2,755,263</b>	<b>3,851,845</b>	<b>16,242,683</b>	<b>3,723,095</b>	<b>677,289</b>	<b>4,400,384</b>

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	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	
		<b>TOTAL ACCOUNT</b>	<b>5,375,398</b>	<b>259,233</b>	<b>173,034</b>	<b>3,746,533</b>	<b>4,178,800</b>	<b>159,496</b>	<b>45,499</b>	<b>966,961</b>	<b>1,171,956</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,098,367	768,586	233,715	4,096,066	5,098,367	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,533,522	0	0	0	0	1,852,133	299,658	381,731	2,533,522	0	0	
99		GD-OR / AS	870,875	0	0	0	0	0	0	0	870,875	0	870,875	
8		GD-AA	4,653,756	0	0	0	0	0	0	3,190,708	3,190,708	0	1,463,048	
7		CD-AA	13,347,997	0	0	9,361,618	9,361,618	0	0	2,742,880	2,742,880	0	1,243,499	
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	
		<b>TOTAL ACCOUNT</b>	<b>27,676,234</b>	<b>780,684</b>	<b>988,926</b>	<b>13,600,975</b>	<b>15,370,585</b>	<b>1,855,602</b>	<b>516,217</b>	<b>6,356,408</b>	<b>8,728,227</b>	<b>870,875</b>	<b>2,706,547</b>	<b>3,577,422</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,379,902	311,802	15,617	1,052,483	1,379,902	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	
99		GD-OR / AS	40,917	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	
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,945,233</b>	<b>311,802</b>	<b>15,617</b>	<b>1,943,150</b>	<b>2,270,569</b>	<b>0</b>	<b>0</b>	<b>464,959</b>	<b>464,959</b>	<b>40,917</b>	<b>168,788</b>	<b>209,705</b>



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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,392,029	14,314,857	9,476,466	8,600,706	32,392,029	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	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	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	
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	
		<b>TOTAL ACCOUNT</b>	<b>38,342,509</b>	<b>14,566,718</b>	<b>9,785,006</b>	<b>9,441,142</b>	<b>33,792,866</b>	<b>2,456,517</b>	<b>936,160</b>	<b>1,063,899</b>	<b>4,456,576</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,937,565	12,141,246	7,123,936	45,672,383	64,937,565	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,118,506	0	0	0	0	630,631	487,875	0	1,118,506	0	0	
99		GD-OR / AS	1,218,737	0	0	0	0	0	0	0	0	1,218,737	0	
8		GD-AA	1,149,930	0	0	0	0	0	0	788,415	788,415	0	361,515	
7		CD-AA	53,983,133	0	0	37,861,070	37,861,070	0	0	11,092,994	11,092,994	0	5,029,069	
9		CD-WA / ID / AN	15,448,978	1,558,055	2,942,809	7,505,309	12,006,173	446,777	843,859	2,152,169	3,442,805	0	0	
		<b>TOTAL ACCOUNT</b>	<b>137,856,849</b>	<b>13,699,301</b>	<b>10,066,745</b>	<b>91,038,762</b>	<b>114,804,808</b>	<b>1,077,408</b>	<b>1,331,734</b>	<b>14,033,578</b>	<b>16,442,720</b>	<b>1,218,737</b>	<b>5,390,584</b>	<b>6,609,321</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	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	
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	
		<b>TOTAL ACCOUNT</b>	<b>631,522</b>	<b>0</b>	<b>13,509</b>	<b>473,799</b>	<b>487,308</b>	<b>0</b>	<b>1,911</b>	<b>96,285</b>	<b>98,196</b>	<b>2,367</b>	<b>43,651</b>	<b>46,018</b>
		<b>TOTAL GENERAL PLANT</b>	<b>526,768,389</b>	<b>62,246,264</b>	<b>40,172,524</b>	<b>288,472,061</b>	<b>390,890,849</b>	<b>23,327,074</b>	<b>7,388,425</b>	<b>68,039,313</b>	<b>98,754,812</b>	<b>10,519,429</b>	<b>26,603,299</b>	<b>37,122,728</b>

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	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	14,851,520	3,102,221	0	11,749,299	14,851,520	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	91,342,135	0	0	64,062,807	64,062,807	0	0	18,769,895	18,769,895	0	8,509,433	
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	106,928,975	3,102,221	32,668	75,844,006	78,978,895	0	9,368	19,226,229	19,235,597	0	8,714,483	8,714,483
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	231,125
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	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	263,983,543	3,421,937	32,668	187,319,935	190,774,540	1,022,594	788,973	48,847,481	50,659,048	426,123	22,123,832	22,549,955	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,629,349)	(60,056,144)	(17,595,975)	(7,977,230)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(754,755)	(586,558)	(168,197)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,384,104)	(60,642,702)	(17,764,172)	(7,977,230)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended August 31, 2018
Ending Balance Basis

Report ID: <b>C-WKC-12E</b>
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AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,442,915	3,442,915	0	0	0	0	3,442,915
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	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,845)	(2,845)	0	0	0	0	(2,845)
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	48,007,365	23,012,492	0	71,019,857	44,084,270	20,858,599	3,923,095	2,153,893	0
TOTAL		48,007,365	23,012,492	3,440,068	74,459,925	44,084,270	20,858,599	3,923,095	2,153,893	3,440,068

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						