

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,479,111)	(1,039,240)	(439,871)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,479,111)	(1,039,240)	(439,871)
G-APL	Gas Net Adjusted Rate Base	490,028,367	337,538,640	152,489,727
	RATE OF RETURN	-0.302%	-0.308%	-0.288%

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

RESULTS OF OPERATIONS			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES			
For Month Ended July 31, 2018			
Average of Monthly Averages Basis			

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 Percent	7-01-2018 thru 07-31-2018	248,389 100.000%	164,717 66.314%	83,672 33.686%
3	G-OPS	Direct Distribution Operating Expense Percent	7-01-2018 thru 07-31-2018	1,090,092 100.000%	813,271 74.606%	276,821 25.394%
	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	7-01-2018 thru 07-31-2018	5,854,476 100.000%	3,731,058 63.730%	2,123,418 36.270%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2018

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2018

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2018

Average of Monthly Averages Basis

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	7-01-2018 thru 07-31-2018	1,957,787	1,342,249	615,538	
			100.000%	68.560%	31.440%	
12	Net Gas Plant (before ADFIT) - AMA Percent	06-01-2018 thru 07-31-2018	595,062,931	408,837,412	186,225,519	
			100.000%	68.705%	31.295%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2018 thru 07-31-2018	67,349,436	49,561,216	17,788,220	
			100.000%	73.588%	26.412%	
14	Net Allocated Schedule M's - AMA Percent	7-01-2018 thru 07-31-2018	-1,645,694	-1,095,166	-550,528	
			100.000%	66.547%	33.453%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 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	4,378,011	0	4,378,011	3,086,328	0	3,086,328	1,291,683	0	1,291,683
99 4812XX	Commercial - Firm & Interruptible	1,987,802	0	1,987,802	1,349,594	0	1,349,594	638,208	0	638,208
99 4813XX	Industrial-Firm	152,128	0	152,128	77,408	0	77,408	74,720	0	74,720
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	5,419	0	5,419	4,529	0	4,529	890	0	890
99 499XXX	Unbilled Revenue	(304,924)	0	(304,924)	(225,786)	0	(225,786)	(79,138)	0	(79,138)
	TOTAL SALES TO ULTIMATE CUSTOMERS	6,218,436	0	6,218,436	4,292,073	0	4,292,073	1,926,363	0	1,926,363
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	7,352,474	0	7,352,474	4,685,732	0	4,685,732	2,666,742	0	2,666,742
4 488000	Miscellaneous Service Revenues	1,001	0	1,001	545	0	545	456	0	456
99 4893XX	Transportation Revenues	403,011	0	403,011	358,255	0	358,255	44,756	0	44,756
99 493000	Rent from Gas Property	223	0	223	223	0	223	0	0	0
4 495XXX	Other Gas Revenues	463,631	24,882	488,513	317,011	17,754	334,765	146,620	7,128	153,748
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	8,220,340	24,882	8,245,222	5,361,766	17,754	5,379,520	2,858,574	7,128	2,865,702
	TOTAL GAS REVENUES	14,438,776	24,882	14,463,658	9,653,839	17,754	9,671,593	4,784,937	7,128	4,792,065
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	9,445,311	0	9,445,311	6,028,519	0	6,028,519	3,416,792	0	3,416,792
99 808XXX	Net Natural Gas Storage Transactions	(435,583)	0	(435,583)	(277,597)	0	(277,597)	(157,986)	0	(157,986)
99 811000	Gas Used for Products Extraction	(89,570)	0	(89,570)	(57,083)	0	(57,083)	(32,487)	0	(32,487)
10 813000	Other Gas Expenses	0	94,579	94,579	0	64,492	64,492	0	30,087	30,087
99 813010	Gas Technology Institute (GTI) Expenses	2,673	0	2,673	1,740	0	1,740	933	0	933
	TOTAL PRODUCTION EXPENSES	8,922,831	94,579	9,017,410	5,695,579	64,492	5,760,071	3,227,252	30,087	3,257,339
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	981	981	0	677	677	0	304	304
1 824000	Other Expenses	0	111,417	111,417	0	76,945	76,945	0	34,472	34,472
1 837000	Other Equipment	0	152,066	152,066	0	105,017	105,017	0	47,049	47,049
	TOTAL UNDERGROUND STORAGE OPER EXP	0	264,464	264,464	0	182,639	182,639	0	81,825	81,825
G-DEPX	Depreciation Expense-Underground Storage	0	77,479	77,479	0	53,507	53,507	0	23,972	23,972
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431

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For Month Ended July 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	95,052	95,052	0	65,643	65,643	0	29,409	29,409
	TOTAL UNDERGROUND STORAGE EXPENSES	0	359,516	359,516	0	248,282	248,282	0	111,234	111,234

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For Month Ended July 31, 2018	
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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	39,038	115,714	154,752	30,718	86,330	117,048	8,320	29,384	37,704
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	362,951	86,102	449,053	279,615	64,237	343,852	83,336	21,865	105,201
3	875000 Measuring & Reg Sta Exp-General	9,653	0	9,653	6,498	0	6,498	3,155	0	3,155
3	876000 Measuring & Reg Sta Exp-Industrial	(240)	0	(240)	(240)	0	(240)	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	3,833	0	3,833	3,267	0	3,267	566	0	566
3	878000 Meter & House Regulator Expenses	99,581	0	99,581	48,267	0	48,267	51,314	0	51,314
3	879000 Customer Installation Expenses	114,456	7,315	121,771	83,888	5,457	89,345	30,568	1,858	32,426
3	880000 Other Expenses	92,076	57,144	149,220	76,163	42,633	118,796	15,913	14,511	30,424
3	881000 Rents	0	2,272	2,272	0	1,695	1,695	0	577	577
	MAINTENANCE									
3	885000 Supervision & Engineering	18,498	0	18,498	12,888	0	12,888	5,610	0	5,610
3	887000 Mains	117,273	15	117,288	91,128	11	91,139	26,145	4	26,149
3	889000 Measuring & Reg Sta Exp-General	10,678	0	10,678	10,524	0	10,524	154	0	154
3	890000 Measuring & Reg Sta Exp-Industrial	4,830	0	4,830	4,480	0	4,480	350	0	350
3	891000 Measuring & Reg Sta Exp-City Gate	6,027	0	6,027	3,721	0	3,721	2,306	0	2,306
3	892000 Services	123,919	0	123,919	99,658	0	99,658	24,261	0	24,261
3	893000 Meters & House Regulators	87,519	51,663	139,182	62,696	38,544	101,240	24,823	13,119	37,942
3	894000 Other Equipment	0	20,427	20,427	0	15,240	15,240	0	5,187	5,187
	TOTAL DISTRIBUTION OPERATING EXP	1,090,092	340,652	1,430,744	813,271	254,147	1,067,418	276,821	86,505	363,326
G-DEPX	Depreciation Expense-Distribution	1,426,201	5,384	1,431,585	964,485	3,431	967,916	461,716	1,953	463,669
G-OTX	Taxes Other Than FIT	795,231	0	795,231	604,843	0	604,843	190,388	0	190,388
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,221,432	5,384	2,226,816	1,569,328	3,431	1,572,759	652,104	1,953	654,057
	TOTAL DISTRIBUTION EXPENSES	3,311,524	346,036	3,657,560	2,382,599	257,578	2,640,177	928,925	88,458	1,017,383

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

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,716	9,716	0	6,443	6,443	0	3,273	3,273
2	902000	Meter Reading Expenses	149,407	8,024	157,431	143,297	5,321	148,618	6,110	2,703	8,813
2	903XXX	Customer Records & Collection Expenses	111,420	398,572	509,992	78,665	264,309	342,974	32,755	134,263	167,018
2	904000	Uncollectible Accounts	0	117,828	117,828	0	78,136	78,136	0	39,692	39,692
2	905000	Misc Customer Accounts	0	5,458	5,458	0	3,619	3,619	0	1,839	1,839
TOTAL CUSTOMER ACCOUNTS EXPENSES			260,827	539,598	800,425	221,962	357,828	579,790	38,865	181,770	220,635
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	200,475	10,046	210,521	161,609	6,662	168,271	38,866	3,384	42,250
2	909000	Advertising	87	52,530	52,617	0	34,835	34,835	87	17,695	17,782
2	910000	Misc Customer Service & Info Exp	0	6,349	6,349	0	4,210	4,210	0	2,139	2,139
TOTAL CUSTOMER SERVICE & INFO EXP			200,562	68,925	269,487	161,609	45,707	207,316	38,953	23,218	62,171
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	13,492	860,904	874,396	9,458	614,289	623,747	4,034	246,615	250,649
4	921000	Office Supplies & Expenses	0	135,165	135,165	0	96,446	96,446	0	38,719	38,719
4	922000	Admin. Expenses Transferred - Credit	0	(2,271)	(2,271)	0	(1,620)	(1,620)	0	(651)	(651)
4	923000	Outside Services Employed	9,258	191,043	200,301	9,258	136,317	145,575	0	54,726	54,726
4	924000	Property Insurance Premium	0	27,038	27,038	0	19,293	19,293	0	7,745	7,745
4	925XXX	Injuries and Damages	0	81,202	81,202	0	57,941	57,941	0	23,261	23,261
4	926XXX	Employee Pensions and Benefits	0	36,735	36,735	0	26,212	26,212	0	10,523	10,523
4	928000	Regulatory Commission Expenses	54,779	20,069	74,848	35,272	14,320	49,592	19,507	5,749	25,256
4	930000	Miscellaneous General Expenses	576	31,214	31,790	(55)	22,272	22,217	631	8,942	9,573
4	931000	Rents	620	6,203	6,823	620	4,426	5,046	0	1,777	1,777
4	935000	Maintenance of General Plant	15,463	229,684	245,147	10,563	163,889	174,452	4,900	65,795	70,695
TOTAL ADMIN & GEN OPERATING EXP			94,188	1,616,986	1,711,174	65,116	1,153,785	1,218,901	29,072	463,201	492,273
G-DEPX	Depreciation Expense-General Plant		33,018	415,706	448,724	24,204	296,623	320,827	8,814	119,083	127,897
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		146	471,177	471,323	0	336,203	336,203	146	134,974	135,120
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	(14,280)	0	(14,280)	(48,168)	0	(48,168)	33,888	0	33,888
99	407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(40,865)	0	(40,865)	(40,865)	0	(40,865)	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			44,035	897,320	941,355	(14,069)	640,273	626,204	58,104	257,047	315,151
TOTAL ADMIN & GENERAL EXPENSES			138,223	2,514,306	2,652,529	51,047	1,794,058	1,845,105	87,176	720,248	807,424
TOTAL EXPENSES BEFORE FIT			12,833,967	3,922,960	16,756,927	8,512,796	2,767,945	11,280,741	4,321,171	1,155,015	5,476,186
NET OPERATING INCOME (LOSS) BEFORE FIT					(2,293,269)			(1,609,148)			(684,121)
G-FIT	FEDERAL INCOME TAX				(625,742)			(504,867)			(120,875)
G-FIT	DEFERRED FEDERAL INCOME TAX				(186,744)			(63,805)			(122,939)

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,672)			(1,236)			(436)
	GAS NET OPERATING INCOME (LOSS)			(1,479,111)			(1,039,240)			(439,871)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 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		100.000%		66.314%		33.686%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		74.606%		25.394%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		71.354%		28.646%			
G-ALL 10	Actual Annual Throughput		100.000%		68.188%		31.812%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,423	24,882	29,305	4,423	17,754	22,177	0	7,128	7,128
4	495028	Deferred Exchange Reservation	375,001	0	375,001	238,988	0	238,988	136,013	0	136,013
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	204,513	0	204,513	172,176	0	172,176	32,337	0	32,337
4	495329	Amortization Res Decoupling Deferral	(152,045)	0	(152,045)	(122,187)	0	(122,187)	(29,858)	0	(29,858)
4	495338	Non-Res Decoupling Deferred Rev	114,147	0	114,147	88,128	0	88,128	26,019	0	26,019
4	495339	Amortization Non-Res Decoupling	(82,408)	0	(82,408)	(64,517)	0	(64,517)	(17,891)	0	(17,891)
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	463,631	24,882	488,513	317,011	17,754	334,765	146,620	7,128	153,748

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended July 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	4,932,846	0	4,932,846	3,144,753	0	3,144,753	1,788,093	0	1,788,093
1	804001	Pipeline Demand Costs	2,143,395	0	2,143,395	1,480,229	0	1,480,229	663,166	0	663,166
1	804002	Transport Variable Charges	10,487	0	10,487	7,242	0	7,242	3,245	0	3,245
6	804010	Gas Costs - Fixed Hedge	(38,613)	0	(38,613)	(24,608)	0	(24,608)	(14,005)	0	(14,005)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	25,136	0	25,136	16,019	0	16,019	9,117	0	9,117
6	804018	Merchandise Processing Fee	13,178	0	13,178	8,398	0	8,398	4,780	0	4,780
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	660,422	0	660,422	420,887	0	420,887	239,535	0	239,535
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	382,634	0	382,634	243,853	0	243,853	138,781	0	138,781
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(530,198)	0	(530,198)	(330,768)	0	(330,768)	(199,430)	0	(199,430)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,846,024	0	1,846,024	1,062,514	0	1,062,514	783,510	0	783,510
		TOTAL PURCHASED GAS COSTS	9,445,311	0	9,445,311	6,028,519	0	6,028,519	3,416,792	0	3,416,792

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	63.730%	36.270%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended July 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	22,147	10,046	32,193	16,135	6,662	22,797	6,012	3,384	9,396
99	908600	Public Purpose Tariff Rider Expense Offset	188,999	0	188,999	154,737	0	154,737	34,262	0	34,262
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(10,671)	0	(10,671)	(9,263)	0	(9,263)	(1,408)	0	(1,408)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			200,475	10,046	210,521	161,609	6,662	168,271	38,866	3,384	42,250

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.314%	33.686%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.80%	52.80%
2	Cost of Debt		5.577%	5.543%
	Total Cost of Debt		2.945%	2.927%
	Total Weighted Cost		2.945%	2.927%
G-APL	Net Rate Base	490,028,367	337,538,640	152,489,727
	Interest Deduction for FIT Calculation	14,403,887	9,940,513	4,463,374
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended July 31, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	14,463,658	9,671,593	4,792,065
G-OPS	Operating & Maintenance Expense	13,493,704	9,016,135	4,477,569
G-OPS	Book Deprec/Amort and Reg Amortizations	2,450,438	1,647,640	802,798
G-OTX	Taxes Other than FIT	812,785	616,966	195,819
	Net Operating Income Before FIT	(2,293,269)	(1,609,148)	(684,121)
G-INT	Less: Interest Expense	1,200,324	828,376	371,948
G-SCM	Schedule M Adjustments	513,869	33,396	480,473
	Taxable Net Operating Income	(2,979,724)	(2,404,128)	(575,596)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(625,742)	(504,867)	(120,875)
	Federal Income Tax on 2017 Income at 35%	0	0	0
	Total Federal Income Tax	(625,742)	(504,867)	(120,875)
G-DTE	Deferred FIT	(186,744)	(63,805)	(122,939)
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	(814,158)	(569,908)	(244,250)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Month Ended July 31, 2018
Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,462,682	980,201	2,442,883	990,761	697,224	1,687,985	471,921	282,977	754,898
12	997001	Contributions In Aid of Construction	0	67,864	67,864	0	46,626	46,626	0	21,238	21,238
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	20,462	20,462	0	14,600	14,600	0	5,862	5,862
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,315,825	0	1,315,825	731,745	0	731,745	584,080	0	584,080
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	21,584	21,584	0	14,829	14,829	0	6,755	6,755
4	997020	FAS87 Current Pension Accrual	0	217,125	217,125	0	154,927	154,927	0	62,198	62,198
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(76,576)	0	(76,576)	(65,969)	0	(65,969)	(10,607)	0	(10,607)
12	997032	Interest Rate Swaps	0	47,878	47,878	0	32,895	32,895	0	14,983	14,983
4	997033	DSM Tariff Rider	(204,027)	0	(204,027)	(149,454)	0	(149,454)	(54,573)	0	(54,573)
12	997048	AFUDC	0	(58,462)	(58,462)	0	(40,166)	(40,166)	0	(18,296)	(18,296)
11	997049	Tax Depreciation	0	(2,938,252)	(2,938,252)	0	(2,014,466)	(2,014,466)	0	(923,786)	(923,786)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	258,975	258,975	0	116,025	116,025
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	27,541	0	27,541	(4,939)	0	(4,939)	32,480	0	32,480
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	235,437	235,437	0	161,416	161,416	0	74,021	74,021
4	997081	Deferred Compensation	0	(13,218)	(13,218)	0	(9,432)	(9,432)	0	(3,786)	(3,786)
4	997082	Meal Disallowances	0	12,315	12,315	0	8,787	8,787	0	3,528	3,528
4	997083	Paid Time Off	0	(38,487)	(38,487)	0	(27,462)	(27,462)	0	(11,025)	(11,025)
2	997084	Customer Uncollectibles	0	(51,469)	(51,469)	0	(34,131)	(34,131)	0	(17,338)	(17,338)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(523,672)	(523,672)	0	(359,789)	(359,789)	0	(163,883)	(163,883)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(217,297)	0	(217,297)	(217,297)	0	(217,297)	0	0	0
99	997107	MDM System	(40,865)	0	(40,865)	(40,865)	0	(40,865)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	4,144	0	4,144	3,566	0	3,566	578	0	578
99	997109	Tax Reform Amortization	(125,875)	0	(125,875)	(118,985)	0	(118,985)	(6,890)	0	(6,890)
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			2,525,445	(1,645,694)	513,869	1,128,563	(1,095,167)	33,396	1,031,000	(550,527)	480,473

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.314%	33.686%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	63.730%	36.270%
G-ALL	11	Book Depreciation	100.000%	68.560%	31.440%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.705%	31.295%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(39,345)	(27,032)	(12,313)
99	410100	Deferred Federal Income Tax Exp	(163,282)	(52,696)	(110,586)
		SUBTOTAL	(202,627)	(79,728)	(122,899)
14	411100	Deferred Federal Income Tax Expense - Allocated	21,667	14,886	6,781
99	411100	Deferred Federal Income Tax Exp	(5,784)	1,037	(6,821)
		SUBTOTAL	15,883	15,923	(40)
		Total Deferred Federal Income Tax Expense	(186,744)	(63,805)	(122,939)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.705%	31.295%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended July 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	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		TOTAL UNDERGROUND STORAGE TAX	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		DISTRIBUTION									
99	408110	State Excise Tax	185,113	0	185,113	185,113	0	185,113	0	0	0
99	408120	Municipal Occupation & License Tax	198,437	0	198,437	164,019	0	164,019	34,418	0	34,418
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	410,246	0	410,246	255,711	0	255,711	154,535	0	154,535
99	409100	State Income Tax	1,435	0	1,435	0	0	0	1,435	0	1,435
		TOTAL DISTRIBUTION TAX	795,231	0	795,231	604,843	0	604,843	190,388	0	190,388
		TOTAL TAXES OTHER THAN FIT	795,231	17,554	812,785	604,843	12,123	616,966	190,388	5,431	195,819

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended July 31, 2018
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	9,368	46,353,011	46,362,379	0	33,074,728	33,074,728	9,368	13,278,283	13,287,651
		TOTAL INTANGIBLE PLANT	1,811,567	48,242,360	50,053,927	1,022,594	34,422,854	35,445,448	788,973	13,819,506	14,608,479
		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	2,607,890	2,607,890	0	1,801,009	1,801,009	0	806,881	806,881
1	352XXX	Wells	0	19,308,679	19,308,679	0	13,334,574	13,334,574	0	5,974,105	5,974,105
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	12,731,405	12,731,405	0	8,792,308	8,792,308	0	3,939,097	3,939,097
1	355000	Measuring & Regulating Equipment	0	1,402,160	1,402,160	0	968,332	968,332	0	433,828	433,828
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,697,223	2,697,223	0	1,862,702	1,862,702	0	834,521	834,521
		TOTAL UNDERGROUND STORAGE PLAN	0	41,475,042	41,475,042	0	28,661,307	28,661,307	0	12,813,735	12,813,735
		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	251,217	0	251,217	143,037	0	143,037	108,180	0	108,180
6	375000	Structures & Improvements	917,150	0	917,150	553,016	0	553,016	364,134	0	364,134
6	376000	Mains	340,385,542	2,512,521	342,898,063	223,903,410	1,601,230	225,504,640	116,482,132	911,291	117,393,423
6	378000	Measuring & Reg Station Equip-General	5,894,651	127,100	6,021,751	3,623,848	81,001	3,704,849	2,270,803	46,099	2,316,902
6	379000	Measuring & Reg Station Equip-City Gate	6,591,101	0	6,591,101	2,195,564	0	2,195,564	4,395,537	0	4,395,537
6	380000	Services	246,308,559	0	246,308,559	169,351,662	0	169,351,662	76,956,897	0	76,956,897
6	381000	Meters	81,725,298	0	81,725,298	57,672,621	0	57,672,621	24,052,677	0	24,052,677
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	3,402,219	0	3,402,219	2,648,326	0	2,648,326	753,893	0	753,893
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	685,564,332	2,639,621	688,203,953	460,155,409	1,682,231	461,837,640	225,408,923	957,390	226,366,313
		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	6,763,569	24,734,801	31,498,370	5,081,364	17,649,270	22,730,634	1,682,205	7,085,531	8,767,736
4	391XXX	Office Furniture & Equipment	116,648	15,536,647	15,653,295	99,541	11,086,019	11,185,560	17,107	4,450,628	4,467,735
4	392XXX	Transportation Equipment	11,940,838	3,819,786	15,760,624	9,296,783	2,725,570	12,022,353	2,644,055	1,094,216	3,738,271
4	393000	Stores Equipment	204,481	966,753	1,171,234	159,481	689,817	849,298	45,000	276,936	321,936
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,272,011	8,643,830	1,855,602	4,475,331	6,330,933	516,217	1,796,680	2,312,897

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,063,900	4,456,576	2,456,517	759,135	3,215,652	936,159	304,765	1,240,924
4	397XXX	Communications Equipment	2,430,500	13,901,046	16,331,546	1,094,662	9,918,952	11,013,614	1,335,838	3,982,094	5,317,932
4	398000	Miscellaneous Equipment	1,911	96,285	98,196	0	68,703	68,703	1,911	27,582	29,493
		TOTAL GENERAL PLANT	30,280,493	68,966,170	99,246,663	23,004,565	49,210,120	72,214,685	7,275,928	19,756,050	27,031,978
		TOTAL PLANT IN SERVICE	717,656,392	161,323,193	878,979,585	484,182,568	113,976,512	598,159,080	233,473,824	47,346,681	280,820,505
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,788,830)	(15,788,830)	0	(10,903,766)	(10,903,766)	0	(4,885,064)	(4,885,064)
G-ADEP		Distribution Plant	(220,338,172)	(1,771,446)	(222,109,618)	(144,577,916)	(1,128,943)	(145,706,859)	(75,760,256)	(642,503)	(76,402,759)
G-ADEP		General Plant	(11,161,294)	(20,735,933)	(31,897,227)	(7,857,552)	(14,795,917)	(22,653,469)	(3,303,742)	(5,940,016)	(9,243,758)
		TOTAL ACCUMULATED DEPRECIATION	(231,499,466)	(38,296,209)	(269,795,675)	(152,435,468)	(26,828,626)	(179,264,094)	(79,063,998)	(11,467,583)	(90,531,581)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(299,239)	(605,015)	(904,254)	(204,757)	(431,702)	(636,459)	(94,482)	(173,313)	(267,795)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(5,640)	(12,970,416)	(12,976,056)	0	(9,254,911)	(9,254,911)	(5,640)	(3,715,505)	(3,721,145)
G-AAAMT		Underground Storage	0	(240,665)	(240,665)	0	(166,203)	(166,203)	0	(74,462)	(74,462)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(304,879)	(13,816,096)	(14,120,975)	(204,757)	(9,852,816)	(10,057,573)	(100,122)	(3,963,280)	(4,063,402)
		TOTAL ACCUMULATED DEPR/AMORT	(231,804,345)	(52,112,305)	(283,916,650)	(152,640,225)	(36,681,442)	(189,321,667)	(79,164,120)	(15,430,863)	(94,594,983)
		NET GAS UTILITY PLANT before DFIT	485,852,047	109,210,888	595,062,935	331,542,343	77,295,070	408,837,413	154,309,704	31,915,818	186,225,522
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,098,540)	(109,098,540)	0	(74,956,152)	(74,956,152)	0	(34,142,388)	(34,142,388)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,765,860)	(17,765,860)	0	(12,672,220)	(12,672,220)	0	(5,093,640)	(5,093,640)
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	(408,852)	(408,852)	0	(280,902)	(280,902)	0	(127,950)	(127,950)
		TOTAL ACCUMULATED DFIT	0	(127,273,252)	(127,273,252)	0	(87,909,274)	(87,909,274)	0	(39,363,978)	(39,363,978)
		NET GAS UTILITY PLANT	485,852,047	(18,062,364)	467,789,683	331,542,343	(10,614,204)	320,928,139	154,309,704	(7,448,160)	146,861,544

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%	63.730%	36.270%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.705%	31.295%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended July 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	485,852,047	(18,062,364)	467,789,683	331,542,343	(10,614,204)	320,928,139	154,309,704	(7,448,160)	146,861,544
		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	6,078,122	6,078,122	0	4,197,551	4,197,551	0	1,880,571	1,880,571
4	252000	Customer Advances	(3,368)	0	(3,368)	0	0	0	(3,368)	0	(3,368)
99	235199	Customer Deposits	(569,139)	0	(569,139)	(569,139)	0	(569,139)	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	8,685,771	0	8,685,771	8,685,771	0	8,685,771	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,824,012)	0	(1,824,012)	(1,824,012)	0	(1,824,012)	0	0	0
C-WKC		Working Capital	4,140,246	0	4,140,246	2,162,457	0	2,162,457	1,977,789	0	1,977,789
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	10,429,498	11,809,186	22,238,684	8,455,077	8,155,424	16,610,501	1,974,421	3,653,762	5,628,183
		NET RATE BASE	496,281,545	(6,253,178)	490,028,367	339,997,420	(2,458,780)	337,538,640	156,284,125	(3,794,398)	152,489,727

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended July 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)	691,152	691,152												
	Hydro (ED-AN)	1,008,719	1,008,719												
	Other (ED-AN)	817,504	817,504												
Total Electric Production		2,517,375	2,517,375												
Electric Transmission															
	ED-AN	1,077,564	1,077,564												
Total Electric Transmission		1,077,564	1,077,564												
Electric Distribution															
	ED-AN	4,999	4,999												
	ED-ID	1,477,880	1,477,880												
	ED-WA	2,669,839	2,669,839												
Total Electric Distribution		4,152,718	4,152,718												
Gas Underground Storage															
1	GD-AN	77,479		77,479		77,479	77,479		53,507	53,507		23,972	23,972		
	GD-OR	12,828			12,828										
Total Gas Underground Storage		90,307		77,479	12,828		77,479	77,479		53,507	53,507		23,972	23,972	
Gas Distribution															
6	GD-AN	5,384		5,384		5,384	5,384		3,431	3,431		1,953	1,953		
	GD-ID	461,716		461,716		461,716	461,716				461,716		461,716		
	GD-WA	964,485		964,485		964,485	964,485	964,485		964,485					
	GD-OR	645,021			645,021										
Total Gas Distribution		2,076,606		1,431,585	645,021		1,426,201	5,384	1,431,585	964,485	3,431	967,916	461,716	1,953	463,669
General Plant															
	ED-AN	182,734	182,734												
	ED-ID	21,361	21,361												
	ED-WA	49,522	49,522												
7,4	CD-AA	1,818,649	1,275,510	373,714	169,425		373,714	373,714		266,660	266,660		107,054	107,054	
9,4	CD-AN	83,721	65,063	18,658			18,658	18,658		13,313	13,313		5,345	5,345	
9	CD-ID	29,808	23,165	6,643		6,643	6,643	6,643				6,643	6,643		
9	CD-WA	26,494	20,590	5,904		5,904	5,904	5,904	5,904		5,904				
8,4	GD-AA	30,285		20,764	9,521		20,764	20,764		14,816	14,816		5,948	5,948	
4	GD-AN	2,570		2,570			2,570	2,570		1,834	1,834		736	736	
	GD-ID	2,171		2,171		2,171	2,171	2,171				2,171	2,171		
	GD-WA	18,300		18,300		18,300	18,300	18,300	18,300		18,300				
	GD-OR	15,391			15,391										
Total General Plant		2,281,006	1,637,945	448,724	194,337		33,018	415,706	448,724	24,204	296,623	320,827	8,814	119,083	127,897
Total Depreciation Expense		12,195,576	9,385,602	1,957,788	852,186		1,459,219	498,569	1,957,788	988,689	353,561	1,342,250	470,530	145,008	615,538

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended July 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	63.730%	36.270%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	19,452	19,452												
Total Production/Transmission		95,986	95,986												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	49,910	35,004	10,256	4,650		10,256	10,256		7,318	7,318		2,938	2,938	
9,4	CD-AN	811	630	181			181	181		129	129		52	52	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		54,710	35,634	13,754	5,322		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,256,441	1,582,555	463,676	210,210		463,676	463,676		330,851	330,851		132,825	132,825	
9,4	CD-AN	686	533	153			153	153		109	109		44	44	
9,4	CD-ID	656	510	146			146	146				146		146	
	ED-AN	193,344	193,344												
	ED-ID	0	0												
	ED-WA	51,942	51,942												
8,4	GD-AA	10,718		7,348	3,370		7,348	7,348		5,243	5,243		2,105	2,105	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,513,787	1,828,884	471,323	213,580		146	471,177	471,323		336,203	336,203	146	134,974	135,120
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		2,671,007	1,967,009	485,096	218,902		3,463	481,633	485,096	2,072	343,663	345,735	1,391	137,970	139,361

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended July 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)	(302,661,893)	(302,661,893)										
	Hydro (ED-AN)	(132,371,523)	(132,371,523)										
	Other (ED-AN)	(124,318,329)	(124,318,329)										
Total Electric Production		(559,351,745)	(559,351,745)										
Electric Transmission													
	ED-AN	(214,231,937)	(214,231,937)										
Total Electric Transmission		(214,231,937)	(214,231,937)										
Electric Distribution													
	ED-AN	(161,058)	(161,058)										
	ED-ID	(210,733,309)	(210,733,309)										
	ED-WA	(337,177,278)	(337,177,278)										
Total Electric Distribution		(548,071,645)	(548,071,645)										
Gas Underground Storage													
1	GD-AN	(15,788,830)	(15,788,830)		(15,788,830)	(15,788,830)		(10,903,766)	(10,903,766)		(4,885,064)	(4,885,064)	
	GD-OR	(1,092,526)		(1,092,526)									
Total Gas Underground Storage		(16,881,356)	(15,788,830)	(1,092,526)	(15,788,830)	(15,788,830)		(10,903,766)	(10,903,766)		(4,885,064)	(4,885,064)	
Gas Distribution													
6	GD-AN	(1,771,446)	(1,771,446)		(1,771,446)	(1,771,446)		(1,128,943)	(1,128,943)		(642,503)	(642,503)	
	GD-ID	(75,760,256)	(75,760,256)		(75,760,256)	(75,760,256)				(75,760,256)			(75,760,256)
	GD-WA	(144,577,916)	(144,577,916)		(144,577,916)	(144,577,916)	(144,577,916)			(144,577,916)			
	GD-OR	(109,447,524)		(109,447,524)									
Total Gas Distribution		(331,557,142)	(222,109,618)	(109,447,524)	(220,338,172)	(1,771,446)	(222,109,618)	(144,577,916)	(1,128,943)	(145,706,859)	(75,760,256)	(642,503)	(76,402,759)
General Plant													
	ED-AN	(46,721,479)	(46,721,479)										
	ED-ID	(10,476,686)	(10,476,686)										
	ED-WA	(19,963,222)	(19,963,222)										
7,4	CD-AA	(64,793,505)	(45,442,925)	(13,314,417)	(13,314,417)	(13,314,417)		(9,500,369)	(9,500,369)		(3,814,048)	(3,814,048)	
9,4	CD-AN	(12,898,976)	(10,024,439)	(2,874,537)	(2,874,537)	(2,874,537)		(2,051,097)	(2,051,097)		(823,440)	(823,440)	
9	CD-ID	(6,194,274)	(4,813,880)	(1,380,394)	(1,380,394)	(1,380,394)	(1,380,394)			(1,380,394)			(1,380,394)
9	CD-WA	(4,380,620)	(3,404,399)	(976,221)	(976,221)	(976,221)	(976,221)			(976,221)			
8,4	GD-AA	(2,234,541)	(1,532,046)	(702,495)	(1,532,046)	(1,532,046)		(1,093,176)	(1,093,176)		(438,870)	(438,870)	
4	GD-AN	(3,014,933)	(3,014,933)		(3,014,933)	(3,014,933)		(2,151,275)	(2,151,275)		(863,658)	(863,658)	
	GD-ID	(1,923,348)	(1,923,348)		(1,923,348)	(1,923,348)				(1,923,348)			(1,923,348)
	GD-WA	(6,881,331)	(6,881,331)		(6,881,331)	(6,881,331)	(6,881,331)			(6,881,331)			
	GD-OR	(4,533,793)		(4,533,793)									
Total General Plant		(184,016,708)	(140,847,030)	(31,897,227)	(11,161,294)	(20,735,933)	(31,897,227)	(7,857,552)	(14,795,917)	(22,653,469)	(3,303,742)	(5,940,016)	(9,243,758)
Total Accumulated Depreciation		(1,854,110,533)	(1,462,502,357)	(269,795,675)	(231,499,466)	(38,296,209)	(269,795,675)	(152,435,468)	(26,828,626)	(179,264,094)	(79,063,998)	(11,467,583)	(90,531,581)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 11/2/2018 1:08 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended July 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	63.730%	36.270%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended July 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	(11,557,221)	(11,557,221)											
Misc Intangible Plt (303000)	ED-AN	(1,741,544)	(1,741,544)											
Total Production/Transmission		(13,298,765)	(13,298,765)											
Distribution														
Franchises (302000)	ED-WA	(206,624)	(206,624)											
Misc Intangible Plt (303000)	ED-WA	(39,985)	(39,985)											
Total Distribution		(246,609)	(246,609)											
General Plant - 303000														
7,4	CD-AA	(2,833,594)	(1,987,340)	(582,276)	(263,978)		(582,276)	(582,276)		(415,477)	(415,477)		(166,799)	(166,799)
9,4	CD-AN	(102,038)	(79,299)	(22,739)			(22,739)	(22,739)		(16,225)	(16,225)		(6,514)	(6,514)
	GD-ID	(94,482)		(94,482)			(94,482)	(94,482)				(94,482)		(94,482)
	GD-WA	(204,757)		(204,757)			(204,757)	(204,757)	(204,757)		(204,757)			
	GD-OR	(93,057)			(93,057)									
Total General Plant - 303000		(3,327,928)	(2,066,639)	(904,254)	(357,035)		(299,239)	(605,015)	(904,254)	(204,757)	(431,702)	(636,459)	(94,482)	(173,313)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(61,568,628)	(43,181,158)	(12,651,737)	(5,735,733)		(12,651,737)	(12,651,737)		(9,027,521)	(9,027,521)		(3,624,216)	(3,624,216)
9,4	CD-AN	(36,526)	(28,386)	(8,140)			(8,140)	(8,140)		(5,808)	(5,808)		(2,332)	(2,332)
9	CD-ID	(25,308)	(19,668)	(5,640)			(5,640)	(5,640)				(5,640)		(5,640)
	ED-AN	(2,943,826)	(2,943,826)											
	ED-ID	0	0											
	ED-WA	(2,647,121)	(2,647,121)											
8,4	GD-AA	(452,932)		(310,539)	(142,393)		(310,539)	(310,539)		(221,582)	(221,582)		(88,957)	(88,957)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(67,674,341)	(48,820,159)	(12,976,056)	(5,878,126)		(5,640)	(12,970,416)	(12,976,056)		(9,254,911)	(9,254,911)	(5,640)	(3,715,505)
Gas Underground Storage														
1	GD-AN	(240,665)		(240,665)			(240,665)	(240,665)		(166,203)	(166,203)		(74,462)	(74,462)
Total Gas Underground Storage		(240,665)		(240,665)			(240,665)	(240,665)		(166,203)	(166,203)		(74,462)	(74,462)
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(122,943)	(122,943)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(122,943)	(122,943)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(84,911,251)	(64,555,115)	(14,120,975)	(6,235,161)		(304,879)	(13,816,096)	(14,120,975)	(204,757)	(9,852,816)	(10,057,573)	(100,122)	(3,963,280)

Allocation Ratios:

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	496,243	111,190	362,279	22,774	496,243	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	
9		CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	
		TOTAL ACCOUNT	15,697,689	824,018	702,068	7,229,333	8,755,419	2,960,615	97,436	2,109,983	5,168,034	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,303,999	1,114,109	2,554,226	4,635,664	8,303,999	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,464,852	0	0	0	0	3,464,852	0	0	3,464,852	0	0	
99		GD-OR / AS	3,737,559	0	0	0	0	0	0	0	0	3,737,559	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	108,837,472	0	0	76,333,161	76,333,161	0	0	22,365,012	22,365,012	0	10,139,299	
9		CD-WA / ID / AN	25,436,419	5,637,300	5,866,393	8,264,220	19,767,913	1,616,512	1,682,205	2,369,789	5,668,506	0	0	
		TOTAL ACCOUNT	149,780,301	6,751,409	8,420,619	89,233,045	104,405,073	5,081,364	1,682,205	24,734,801	31,498,370	3,737,559	10,139,299	13,876,858
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,747,685	725,950	0	2,021,735	2,747,685	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	
7		CD-AA	74,316,804	0	0	52,122,091	52,122,091	0	0	15,271,360	15,271,360	0	6,923,353	
9		CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	
		TOTAL ACCOUNT	78,029,752	1,064,490	59,656	54,216,926	55,341,072	99,540	17,107	15,536,648	15,653,295	0	7,035,385	7,035,385
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	43,932,691	21,043,878	9,176,263	13,712,550	43,932,691	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,879,810	0	0	0	0	8,733,366	2,427,799	1,718,645	12,879,810	0	0	
99		GD-OR / AS	3,726,866	0	0	0	0	0	0	0	0	3,726,866	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,270,165	0	0	5,098,930	5,098,930	0	0	1,493,946	1,493,946	0	677,289	
9		CD-WA / ID / AN	6,223,330	1,964,818	754,157	2,117,486	4,836,461	563,417	216,257	607,195	1,386,869	0	0	
		TOTAL ACCOUNT	74,032,862	23,008,696	9,930,420	20,928,966	53,868,082	9,296,783	2,644,056	3,819,786	15,760,625	3,726,866	677,289	4,404,155

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	0	24,642	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	4,860,106	248,720	156,929	3,371,382	3,777,031	71,321	45,000	966,754	1,083,075	0	0	
		TOTAL ACCOUNT	5,372,158	259,181	171,292	3,745,808	4,176,281	159,481	45,000	966,754	1,171,235	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,085,683	768,586	233,715	4,083,382	5,085,683	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,532,029	0	0	0	0	1,852,133	299,658	380,238	2,532,029	0	0	
99		GD-OR / AS	870,875	0	0	0	0	0	0	0	0	870,875	0	
8		GD-AA	4,547,765	0	0	0	0	0	0	3,118,039	3,118,039	0	1,429,726	
7		CD-AA	13,298,189	0	0	9,326,685	9,326,685	0	0	2,732,645	2,732,645	0	1,238,859	
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	
		TOTAL ACCOUNT	27,506,258	780,684	988,926	13,553,358	15,322,968	1,855,602	516,217	6,272,011	8,643,830	870,875	2,668,585	3,539,460
	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	
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,367,219	311,802	15,617	1,039,800	1,367,219	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	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	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	
		TOTAL ACCOUNT	2,932,550	311,802	15,617	1,930,467	2,257,886	0	0	464,959	464,959	40,917	168,788	209,705

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	0
		TOTAL ACCOUNT	38,093,475	14,566,718	9,785,006	9,192,108	33,543,832	2,456,517	936,160	1,063,899	4,456,576	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	65,015,803	12,140,416	7,074,357	45,801,030	65,015,803	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,142,939	0	0	0	0	650,934	492,005	0	1,142,939	0	0	0
99		GD-OR / AS	1,225,116	0	0	0	0	0	0	0	0	1,225,116	0	1,225,116
8		GD-AA	1,166,527	0	0	0	0	0	0	799,794	799,794	0	366,733	366,733
7		CD-AA	53,283,047	0	0	37,370,065	37,370,065	0	0	10,949,133	10,949,133	0	4,963,849	4,963,849
9		CD-WA / ID / AN	15,434,951	1,547,421	2,942,718	7,505,133	11,995,272	443,728	843,833	2,152,118	3,439,679	0	0	0
		TOTAL ACCOUNT	137,268,383	13,687,837	10,017,075	90,676,228	114,381,140	1,094,662	1,335,838	13,901,045	16,331,545	1,225,116	5,330,582	6,555,698
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	43,651
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	0
		TOTAL ACCOUNT	631,522	0	13,509	473,799	487,308	0	1,911	96,285	98,196	2,367	43,651	46,018
		TOTAL GENERAL PLANT	529,458,791	61,254,835	40,104,188	291,293,879	392,652,902	23,004,564	7,275,930	68,966,171	99,246,665	10,520,720	27,038,504	37,559,224

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,647,505	3,102,221	0	11,545,284	14,647,505	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	88,371,992	0	0	61,979,696	61,979,696	0	0	18,159,561	18,159,561	0	8,232,735	
9		CD-WA / ID / AN	106,675	0	32,668	50,234	82,902	0	9,368	14,405	23,773	0	0	
		TOTAL ACCOUNT	103,778,409	3,102,221	32,668	73,575,214	76,710,103	0	9,368	18,621,153	18,630,521	0	8,437,785	8,437,785
	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	2,480,734	0	0	1,739,863	1,739,863	0	0	509,766	509,766	0	231,105	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,734	0	0	1,739,863	1,739,863	0	0	509,766	509,766	0	231,105	231,105
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
		TOTAL	260,832,762	3,421,937	32,668	185,050,992	188,505,597	1,022,594	788,973	48,242,361	50,053,928	426,123	21,847,114	22,273,237	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,641,899)	(60,064,946)	(17,598,554)	(7,978,399)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(750,759)	(583,452)	(167,307)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,392,658)	(60,648,398)	(17,765,861)	(7,978,399)

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-1A
For Month Ended July 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	3,389,746	3,389,746	0	0	0	0	3,389,746
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	89	89	0	0	0	0	89
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,931)	(2,931)	0	0	0	0	(2,931)
7/4	154560 Supply Chain Invoice Price Variance	0	0	76	76	0	0	0	0	76
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	47,018,505	25,826,785	0	72,845,290	44,856,048	23,848,996	2,162,457	1,977,789	0
	TOTAL	47,018,505	25,826,785	3,386,980	76,232,270	44,856,048	23,848,996	2,162,457	1,977,789	3,386,980

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	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						