

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	37,228,505	24,843,134	12,385,371
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	37,228,505	24,843,134	12,385,371
G-APL	Gas Net Adjusted Rate Base	479,765,868	328,833,792	150,932,076
	<b>RATE OF RETURN</b>	<b>7.760%</b>	<b>7.555%</b>	<b>8.206%</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 July 31, 2018  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers - AMA Percent	08-01-2017 thru 07-31-2018	246,055 <b>100.000%</b>	163,114 <b>66.292%</b>	82,941 <b>33.708%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2017 thru 07-31-2018	13,359,632 <b>100.000%</b>	9,514,450 <b>71.218%</b>	3,845,182 <b>28.782%</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	08-01-2017 thru 07-31-2018	270,243,213 <b>100.000%</b>	183,383,312 <b>67.859%</b>	86,859,901 <b>32.141%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended July 31, 2018  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
	Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
	Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	XXXXXX
	Adjustments		0			
	<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>

7

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended July 31, 2018  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,502,745	0	7,709,221	3,793,524
	Direct O & M Accts 901 - 935		15,449,456	0	10,353,713	5,095,743
	Direct O & M Accts 901 - 905 Utility 9 Only		1,688,556	0	1,688,556	XXXXXX
	<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>

8

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended July 31, 2018  
Average of Monthly Averages Basis

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

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	08-01-2017 thru 07-31-2018	22,632,404	15,467,582	7,164,822	
			<b>100.000%</b>	<b>68.343%</b>	<b>31.657%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	07-01-2017 thru 07-31-2018	574,030,910	392,434,182	181,596,728	
			<b>100.000%</b>	<b>68.365%</b>	<b>31.635%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2017 thru 07-31-2018	64,787,187	47,598,351	17,188,836	
			<b>100.000%</b>	<b>73.469%</b>	<b>26.531%</b>	
14	Net Allocated Schedule M's - AMA Percent	08-01-2017 thru 07-31-2018	-41,692,458	-28,158,595	-13,533,863	
			<b>100.000%</b>	<b>67.539%</b>	<b>32.461%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
REVENUES											
SALES OF GAS:											
99	480000	Residential	144,981,418	0	144,981,418	101,263,340	0	101,263,340	43,718,078	0	43,718,078
99	4812XX	Commercial - Firm & Interruptible	65,996,318	0	65,996,318	46,906,385	0	46,906,385	19,089,933	0	19,089,933
99	4813XX	Industrial-Firm	2,966,668	0	2,966,668	1,764,749	0	1,764,749	1,201,919	0	1,201,919
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	267,288	0	267,288	236,541	0	236,541	30,747	0	30,747
99	499XXX	Unbilled Revenue	70,454	0	70,454	45,723	0	45,723	24,731	0	24,731
TOTAL SALES TO ULTIMATE CUSTOMERS			214,282,146	0	214,282,146	150,216,738	0	150,216,738	64,065,408	0	64,065,408
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	75,047,410	0	75,047,410	50,188,284	0	50,188,284	24,859,126	0	24,859,126
4	488000	Miscellaneous Service Revenues	15,457	0	15,457	7,583	0	7,583	7,874	0	7,874
99	4893XX	Transportation Revenues	5,705,005	0	5,705,005	5,124,920	0	5,124,920	580,085	0	580,085
99	493000	Rent from Gas Property	2,423	0	2,423	2,423	0	2,423	0	0	0
4	495XXX	Other Gas Revenues	(1,461,176)	458,923	(1,002,253)	(975,315)	327,460	(647,855)	(485,861)	131,463	(354,398)
99	496100	Provision for Rate Refund	(2,292,781)	0	(2,292,781)	(2,292,781)	0	(2,292,781)	0	0	0
99	496110	Provision for Rate Refund-Tax Reform	(3,172,000)	0	(3,172,000)	(2,106,000)	0	(2,106,000)	(1,066,000)	0	(1,066,000)
TOTAL OTHER OPERATING REVENUES			73,844,338	458,923	74,303,261	49,949,114	327,460	50,276,574	23,895,224	131,463	24,026,687
TOTAL GAS REVENUES			288,126,484	458,923	288,585,407	200,165,852	327,460	200,493,312	87,960,632	131,463	88,092,095
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	131,166,527	0	131,166,527	88,319,568	0	88,319,568	42,846,959	0	42,846,959
99	808XXX	Net Natural Gas Storage Transactions	6,417,350	0	6,417,350	4,636,741	0	4,636,741	1,780,609	0	1,780,609
99	811000	Gas Used for Products Extraction	(925,218)	0	(925,218)	(619,476)	0	(619,476)	(305,742)	0	(305,742)
10	813000	Other Gas Expenses	0	1,300,737	1,300,737	0	886,947	886,947	0	413,790	413,790
99	813010	Gas Technology Institute (GTI) Expenses	112,854	0	112,854	78,871	0	78,871	33,983	0	33,983
TOTAL PRODUCTION EXPENSES			136,771,513	1,300,737	138,072,250	92,415,704	886,947	93,302,651	44,355,809	413,790	44,769,599
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	21,936	21,936	0	15,149	15,149	0	6,787	6,787
1	824000	Other Expenses	0	747,266	747,266	0	516,062	516,062	0	231,204	231,204
1	837000	Other Equipment	0	1,310,511	1,310,511	0	905,039	905,039	0	405,472	405,472
TOTAL UNDERGROUND STORAGE OPER EXP			0	2,079,713	2,079,713	0	1,436,250	1,436,250	0	643,463	643,463
G-DEPX		Depreciation Expense-Underground Storage	0	842,902	842,902	0	582,108	582,108	0	260,794	260,794
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX		Taxes Other Than FIT	0	323,697	323,697	0	223,545	223,545	0	100,152	100,152

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	1,166,826	1,166,826	0	805,810	805,810	0	361,016	361,016
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,246,539	3,246,539	0	2,242,060	2,242,060	0	1,004,479	1,004,479

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	459,800	1,404,148	1,863,948	333,906	1,000,006	1,333,912	125,894	404,142	530,036
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,367,135	1,159,134	4,526,269	2,236,987	825,512	3,062,499	1,130,148	333,622	1,463,770
3	875000 Measuring & Reg Sta Exp-General	141,466	0	141,466	98,482	0	98,482	42,984	0	42,984
3	876000 Measuring & Reg Sta Exp-Industrial	25,248	0	25,248	20,608	0	20,608	4,640	0	4,640
3	877000 Measuring & Reg Sta Exp-City Gate	121,558	0	121,558	65,441	0	65,441	56,117	0	56,117
3	878000 Meter & House Regulator Expenses	513,642	0	513,642	310,273	0	310,273	203,369	0	203,369
3	879000 Customer Installation Expenses	1,961,398	92,025	2,053,423	1,333,146	65,538	1,398,684	628,252	26,487	654,739
3	880000 Other Expenses	1,653,994	674,861	2,328,855	1,229,140	480,623	1,709,763	424,854	194,238	619,092
3	881000 Rents	0	39,159	39,159	0	27,888	27,888	0	11,271	11,271
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	204,477	39	204,516	121,102	28	121,130	83,375	11	83,386
3	887000 Mains	1,135,354	469	1,135,823	832,847	334	833,181	302,507	135	302,642
3	889000 Measuring & Reg Sta Exp-General	226,473	58,816	285,289	155,193	41,888	197,081	71,280	16,928	88,208
3	890000 Measuring & Reg Sta Exp-Industrial	748,243	461	748,704	725,637	328	725,965	22,606	133	22,739
3	891000 Measuring & Reg Sta Exp-City Gate	85,564	401	85,965	60,218	286	60,504	25,346	115	25,461
3	892000 Services	1,354,416	0	1,354,416	1,008,814	0	1,008,814	345,602	0	345,602
3	893000 Meters & House Regulators	1,358,234	700,332	2,058,566	982,656	498,762	1,481,418	375,578	201,570	577,148
3	894000 Other Equipment	2,630	245,615	248,245	0	174,922	174,922	2,630	70,693	73,323
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>13,359,632</b>	<b>4,375,460</b>	<b>17,735,092</b>	<b>9,514,450</b>	<b>3,116,115</b>	<b>12,630,565</b>	<b>3,845,182</b>	<b>1,259,345</b>	<b>5,104,527</b>
G-DEPX	Depreciation Expense-Distribution	16,545,140	64,600	16,609,740	11,141,337	43,837	11,185,174	5,403,803	20,763	5,424,566
G-OTX	Taxes Other Than FIT	16,990,897	0	16,990,897	14,123,577	0	14,123,577	2,867,320	0	2,867,320
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>33,536,037</b>	<b>64,600</b>	<b>33,600,637</b>	<b>25,264,914</b>	<b>43,837</b>	<b>25,308,751</b>	<b>8,271,123</b>	<b>20,763</b>	<b>8,291,886</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>46,895,669</b>	<b>4,440,060</b>	<b>51,335,729</b>	<b>34,779,364</b>	<b>3,159,952</b>	<b>37,939,316</b>	<b>12,116,305</b>	<b>1,280,108</b>	<b>13,396,413</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	121,652	121,652	0	80,646	80,646	0	41,006	41,006
2	902000	Meter Reading Expenses	1,920,021	112,580	2,032,601	1,788,835	74,632	1,863,467	131,186	37,948	169,134
2	903XXX	Customer Records & Collection Expenses	1,450,439	4,918,127	6,368,566	1,041,870	3,260,325	4,302,195	408,569	1,657,802	2,066,371
2	904000	Uncollectible Accounts	0	1,690,189	1,690,189	0	1,120,460	1,120,460	0	569,729	569,729
2	905000	Misc Customer Accounts	0	158,318	158,318	0	104,952	104,952	0	53,366	53,366
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,370,460	7,000,866	10,371,326	2,830,705	4,641,015	7,471,720	539,755	2,359,851	2,899,606
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,257,157	161,919	8,419,076	6,870,836	107,339	6,978,175	1,386,321	54,580	1,440,901
2	909000	Advertising	87	858,210	858,297	0	568,925	568,925	87	289,285	289,372
2	910000	Misc Customer Service & Info Exp	0	194,472	194,472	0	128,919	128,919	0	65,553	65,553
TOTAL CUSTOMER SERVICE & INFO EXP			8,257,244	1,214,601	9,471,845	6,870,836	805,183	7,676,019	1,386,408	409,418	1,795,826
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	162,508	9,362,049	9,524,557	114,268	6,680,196	6,794,464	48,240	2,681,853	2,730,093
4	921000	Office Supplies & Expenses	3,226	1,209,593	1,212,819	3,226	863,093	866,319	0	346,500	346,500
4	922000	Admin. Expenses Transferred - Credit	0	(19,777)	(19,777)	0	(14,112)	(14,112)	0	(5,665)	(5,665)
4	923000	Outside Services Employed	50,798	2,169,541	2,220,339	50,798	1,548,054	1,598,852	0	621,487	621,487
4	924000	Property Insurance Premium	0	301,303	301,303	0	214,992	214,992	0	86,311	86,311
4	925XXX	Injuries and Damages	(634)	846,188	845,554	(678)	603,789	603,111	44	242,399	242,443
4	926XXX	Employee Pensions and Benefits	296	503,990	504,286	296	359,617	359,913	0	144,373	144,373
4	928000	Regulatory Commission Expenses	753,828	284,241	1,038,069	540,106	202,817	742,923	213,722	81,424	295,146
4	930000	Miscellaneous General Expenses	42,525	1,054,513	1,097,038	28,772	752,437	781,209	13,753	302,076	315,829
4	931000	Rents	7,440	156,624	164,064	7,440	111,757	119,197	0	44,867	44,867
4	935000	Maintenance of General Plant	348,360	2,963,430	3,311,790	259,523	2,114,526	2,374,049	88,837	848,904	937,741
TOTAL ADMIN & GEN OPERATING EXP			1,368,347	18,831,695	20,200,042	1,003,751	13,437,166	14,440,917	364,596	5,394,529	5,759,125
G-DEPX	Depreciation Expense-General Plant		384,467	4,795,296	5,179,763	278,665	3,421,635	3,700,300	105,802	1,373,661	1,479,463
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		3,448	5,351,469	5,354,917	0	3,818,487	3,818,487	3,448	1,532,982	1,536,430
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	(110,858)	0	(110,858)	(110,858)	0	(110,858)	0	0	0
99	407302	Amortization WA Excess Natural Gas Line Extensi	146,063	0	146,063	146,063	0	146,063	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(471,618)	0	(471,618)	(322,526)	0	(322,526)	(149,092)	0	(149,092)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(435,040)	0	(435,040)	(435,040)	0	(435,040)	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			(275,598)	10,272,007	9,996,409	(418,834)	7,329,487	6,910,653	143,236	2,942,520	3,085,756
TOTAL ADMIN & GENERAL EXPENSES			1,092,749	29,103,702	30,196,451	584,917	20,766,653	21,351,570	507,832	8,337,049	8,844,881
TOTAL EXPENSES BEFORE FIT			196,387,635	46,306,505	242,694,140	137,481,526	32,501,810	169,983,336	58,906,109	13,804,695	72,710,804
NET OPERATING INCOME (LOSS) BEFORE FIT					45,891,267		30,509,976		15,381,291		
G-FIT	FEDERAL INCOME TAX				3,516,508		1,639,147		1,877,361		
G-FIT	DEFERRED FEDERAL INCOME TAX				5,166,318		4,042,527		1,123,791		

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			37,228,505			24,843,134			12,385,371

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended July 31, 2018	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers - AMA	100.000%		66.292%		33.708%		
G-ALL 3	Direct Distribution Operating Expense	100.000%		71.218%		28.782%		
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-495-12A</b>
For Twelve Months 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	52,707	458,923	511,630	52,707	327,460	380,167	0	131,463	131,463
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,009,263	0	3,009,263	1,490,738	0	1,490,738
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	126,296	0	126,296	0	0	0	126,296	0	126,296
4	495328	Residential Decoupling Deferral	2,161,536	0	2,161,536	2,453,991	0	2,453,991	(292,455)	0	(292,455)
4	495329	Amortization Res Decoupling Deferral	(7,503,725)	0	(7,503,725)	(6,209,042)	0	(6,209,042)	(1,294,683)	0	(1,294,683)
4	495338	Non-Res Decoupling Deferred Rev	1,386,031	0	1,386,031	1,576,068	0	1,576,068	(190,037)	0	(190,037)
4	495339	Amortization Non-Res Decoupling	(2,184,022)	0	(2,184,022)	(1,858,302)	0	(1,858,302)	(325,720)	0	(325,720)
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>(1,461,176)</b>	<b>458,923</b>	<b>(1,002,253)</b>	<b>(975,315)</b>	<b>327,460</b>	<b>(647,855)</b>	<b>(485,861)</b>	<b>131,463</b>	<b>(354,398)</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-804-12A</b>
For Twelve Months 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	81,497,977	0	81,497,977	54,745,006	0	54,745,006	26,752,971	0	26,752,971
1	804001	Pipeline Demand Costs	26,321,053	0	26,321,053	18,275,992	0	18,275,992	8,045,061	0	8,045,061
1	804002	Transport Variable Charges	364,268	0	364,268	253,664	0	253,664	110,604	0	110,604
6	804010	Gas Costs - Fixed Hedge	53,218	0	53,218	34,849	0	34,849	18,369	0	18,369
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	316,767	0	316,767	212,446	0	212,446	104,321	0	104,321
6	804018	Merchandise Processing Fee	167,974	0	167,974	110,776	0	110,776	57,198	0	57,198
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	15,963,740	0	15,963,740	10,791,205	0	10,791,205	5,172,535	0	5,172,535
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	6,195,087	0	6,195,087	4,170,604	0	4,170,604	2,024,483	0	2,024,483
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(22,871,622)	0	(22,871,622)	(15,266,092)	0	(15,266,092)	(7,605,530)	0	(7,605,530)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	23,158,065	0	23,158,065	14,991,118	0	14,991,118	8,166,947	0	8,166,947
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>131,166,527</b>	<b>0</b>	<b>131,166,527</b>	<b>88,319,568</b>	<b>0</b>	<b>88,319,568</b>	<b>42,846,959</b>	<b>0</b>	<b>42,846,959</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.859%	32.141%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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	316,038	161,919	477,957	255,997	107,339	363,336	60,041	54,580	114,621
99	908600	Public Purpose Tariff Rider Expense Offset	7,822,152	0	7,822,152	6,496,783	0	6,496,783	1,325,369	0	1,325,369
99	908610	Limited Income Tax Refund Program	115,544	0	115,544	115,544	0	115,544	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	3,423	0	3,423	2,512	0	2,512	911	0	911
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,257,157	161,919	8,419,076	6,870,836	107,339	6,978,175	1,386,321	54,580	1,440,901

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.292%	33.708%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	479,765,868	328,833,792	150,932,076
	Interest Deduction for FIT Calculation	14,101,937	9,684,155	4,417,782
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID: <b>G-FIT-12A</b>		
For Twelve Months Ended July 31, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	288,585,407	200,493,312	88,092,095
G-OPS	Operating & Maintenance Expense	197,930,268	136,958,122	60,972,146
G-OPS	Book Deprec/Amort and Reg Amortizations	27,449,278	18,678,092	8,771,186
G-OTX	Taxes Other than FIT	17,314,594	14,347,122	2,967,472
	Net Operating Income Before FIT	45,891,267	30,509,976	15,381,291
G-INT	Less: Interest Expense	14,101,937	9,684,155	4,417,782
G-SCM	Schedule M Adjustments	(18,750,964)	(14,566,876)	(4,184,088)
	Taxable Net Operating Income	13,038,366	6,258,945	6,779,421
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,738,056	1,314,378	1,423,678
	Federal Income Tax on 2017 Income at 35%	778,452	324,769	453,683
	Total Federal Income Tax	3,516,508	1,639,147	1,877,361
G-DTE	Deferred FIT	5,166,318	4,042,527	1,123,791
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,662,762	5,666,842	2,995,920
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,972,859	11,179,735	28,152,594	11,444,864	7,955,589	19,400,453	5,527,995	3,224,146	8,752,141
12	997001	Contributions In Aid of Construction	0	(51,772)	(51,772)	0	(35,394)	(35,394)	0	(16,378)	(16,378)
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	424,065	424,065	0	302,587	302,587	0	121,478	121,478
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	283,829	0	283,829	(277,588)	0	(277,588)	561,417	0	561,417
4	997015	Airplane Lease Payments	0	119,035	119,035	0	84,936	84,936	0	34,099	34,099
12	997016	Redemption Expense Amortization	0	292,078	292,078	0	199,679	199,679	0	92,399	92,399
4	997020	FAS87 Current Pension Accrual	0	2,369	2,369	0	1,690	1,690	0	679	679
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	8,805,210	0	8,805,210	6,828,611	0	6,828,611	1,976,599	0	1,976,599
12	997032	Interest Rate Swaps	0	(6,593,075)	(6,593,075)	0	(4,507,356)	(4,507,356)	0	(2,085,719)	(2,085,719)
4	997033	DSM Tariff Rider	(315,306)	0	(315,306)	(439,276)	0	(439,276)	123,970	0	123,970
12	997048	AFUDC	0	(493,190)	(493,190)	0	(337,169)	(337,169)	0	(156,021)	(156,021)
11	997049	Tax Depreciation	0	(43,642,935)	(43,642,935)	0	(29,826,891)	(29,826,891)	0	(13,816,044)	(13,816,044)
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	(30,664)	0	(30,664)	(31,575)	0	(31,575)	911	0	911
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,153,689	1,153,689	0	788,466	788,466	0	365,223	365,223
4	997081	Deferred Compensation	0	81,495	81,495	0	58,150	58,150	0	23,345	23,345
4	997082	Meal Disallowances	0	144,468	144,468	0	103,084	103,084	0	41,384	41,384
4	997083	Paid Time Off	0	57,012	57,012	0	40,680	40,680	0	16,332	16,332
2	997084	Customer Uncollectibles	0	107,061	107,061	0	70,973	70,973	0	36,088	36,088
99	997098	Provision for Rate Refund	(498,545)	0	(498,545)	(498,545)	0	(498,545)	0	0	0
12	997101	Repairs 481 (a)	0	(4,472,493)	(4,472,493)	0	(3,057,620)	(3,057,620)	0	(1,414,873)	(1,414,873)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(4,868,146)	0	(4,868,146)	(4,868,146)	0	(4,868,146)	0	0	0
99	997107	MDM System	(435,040)	0	(435,040)	(435,040)	0	(435,040)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	3,237,752	0	3,237,752	2,164,862	0	2,164,862	1,072,890	0	1,072,890
99	997109	Tax Reform Amortization	(142,523)	0	(142,523)	(135,633)	0	(135,633)	(6,890)	0	(6,890)
99	997110	FISERVE	(236,068)	0	(236,068)	(160,814)	0	(160,814)	(75,254)	0	(75,254)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>25,217,383</b>	<b>(41,692,458)</b>	<b>(18,750,964)</b>	<b>13,591,720</b>	<b>(28,158,596)</b>	<b>(14,566,876)</b>	<b>9,349,774</b>	<b>(13,533,862)</b>	<b>(4,184,088)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.292%	33.708%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.859%	32.141%
G-ALL	11	Book Depreciation	100.000%	68.343%	31.657%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.365%	31.635%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months 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	7,428,818	5,078,711	2,350,107
99	410100	Deferred Federal Income Tax Exp	(2,083,776)	(900,271)	(1,183,505)
		<b>SUBTOTAL</b>	<b>5,345,042</b>	<b>4,178,440</b>	<b>1,166,602</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(80,629)	(55,122)	(25,507)
99	411100	Deferred Federal Income Tax Exp	(98,095)	(80,791)	(17,304)
		<b>SUBTOTAL</b>	<b>(178,724)</b>	<b>(135,913)</b>	<b>(42,811)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>5,166,318</b>	<b>4,042,527</b>	<b>1,123,791</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.365%	31.635%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months 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	323,697	323,697	0	223,545	223,545	0	100,152	100,152
		TOTAL UNDERGROUND STORAGE TAX	0	323,697	323,697	0	223,545	223,545	0	100,152	100,152
		DISTRIBUTION									
99	408110	State Excise Tax	5,827,975	0	5,827,975	5,827,975	0	5,827,975	0	0	0
99	408120	Municipal Occupation & License Tax	6,595,596	0	6,595,596	5,456,492	0	5,456,492	1,139,104	0	1,139,104
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,625,662	0	4,625,662	2,839,110	0	2,839,110	1,786,552	0	1,786,552
99	409100	State Income Tax	(58,336)	0	(58,336)	0	0	0	(58,336)	0	(58,336)
		TOTAL DISTRIBUTION TAX	16,990,897	0	16,990,897	14,123,577	0	14,123,577	2,867,320	0	2,867,320
		TOTAL TAXES OTHER THAN FIT	16,990,897	323,697	17,314,594	14,123,577	223,545	14,347,122	2,867,320	100,152	2,967,472

ALLOCATION RATIOS:

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

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	19,829	43,879,027	43,898,856	0	31,309,441	31,309,441	19,829	12,569,586	12,589,415
TOTAL INTANGIBLE PLANT			1,822,028	45,768,376	47,590,404	1,022,594	32,657,567	33,680,161	799,434	13,110,809	13,910,243
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	2,355,736	2,355,736	0	1,626,871	1,626,871	0	728,865	728,865
1	352XXX	Wells	0	19,056,525	19,056,525	0	13,160,436	13,160,436	0	5,896,089	5,896,089
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	12,479,250	12,479,250	0	8,618,170	8,618,170	0	3,861,080	3,861,080
1	355000	Measuring & Regulating Equipment	0	1,150,006	1,150,006	0	794,194	794,194	0	355,812	355,812
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,445,068	2,445,068	0	1,688,564	1,688,564	0	756,504	756,504
TOTAL UNDERGROUND STORAGE PLANT			0	40,214,270	40,214,270	0	27,790,617	27,790,617	0	12,423,653	12,423,653
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	228,279	0	228,279	124,911	0	124,911	103,368	0	103,368
6	375000	Structures & Improvements	952,535	0	952,535	581,515	0	581,515	371,020	0	371,020
6	376000	Mains	329,728,944	2,512,520	332,241,464	216,421,837	1,704,971	218,126,808	113,307,107	807,549	114,114,656
6	378000	Measuring & Reg Station Equip-General	5,972,468	127,100	6,099,568	3,681,841	86,249	3,768,090	2,290,627	40,851	2,331,478
6	379000	Measuring & Reg Station Equip-City Gate	6,773,903	0	6,773,903	2,312,335	0	2,312,335	4,461,568	0	4,461,568
6	380000	Services	236,289,518	0	236,289,518	161,790,432	0	161,790,432	74,499,086	0	74,499,086
6	381000	Meters	79,232,555	0	79,232,555	55,323,656	0	55,323,656	23,908,899	0	23,908,899
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	3,388,711	0	3,388,711	2,639,749	0	2,639,749	748,962	0	748,962
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			662,655,508	2,639,620	665,295,128	442,940,201	1,791,220	444,731,421	219,715,307	848,400	220,563,707
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,909,648	2,109,983	5,019,631	2,812,212	1,505,557	4,317,769	97,436	604,426	701,862
4	390XXX	Structures & Improvements	6,336,950	23,406,000	29,742,950	4,695,876	16,701,117	21,396,993	1,641,074	6,704,883	8,345,957
4	391XXX	Office Furniture & Equipment	115,264	15,222,857	15,338,121	96,788	10,862,117	10,958,905	18,476	4,360,740	4,379,216
4	392XXX	Transportation Equipment	11,677,513	2,957,436	14,634,949	9,046,459	2,110,249	11,156,708	2,631,054	847,187	3,478,241
4	393000	Stores Equipment	178,392	940,694	1,119,086	137,304	671,223	808,527	41,088	269,471	310,559
4	394000	Tools, Shop & Garage Equipment	2,402,058	6,072,450	8,474,508	1,876,249	4,332,936	6,209,185	525,809	1,739,514	2,265,323

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	9,188	393,403	402,591	6,929	280,709	287,638	2,259	112,694	114,953
4	396XXX	Power Operated Equipment	3,346,358	1,053,227	4,399,585	2,456,017	751,520	3,207,537	890,341	301,707	1,192,048
4	397XXX	Communications Equipment	2,460,187	13,411,186	15,871,373	1,124,533	9,569,418	10,693,951	1,335,654	3,841,768	5,177,422
4	398000	Miscellaneous Equipment	2,578	87,907	90,485	880	62,725	63,605	1,698	25,182	26,880
		<b>TOTAL GENERAL PLANT</b>	<b>29,438,136</b>	<b>65,655,143</b>	<b>95,093,279</b>	<b>22,253,247</b>	<b>46,847,571</b>	<b>69,100,818</b>	<b>7,184,889</b>	<b>18,807,572</b>	<b>25,992,461</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>693,915,672</b>	<b>154,277,409</b>	<b>848,193,081</b>	<b>466,216,042</b>	<b>109,086,975</b>	<b>575,303,017</b>	<b>227,699,630</b>	<b>45,190,434</b>	<b>272,890,064</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(15,391,588)	(15,391,588)	0	(10,629,431)	(10,629,431)	0	(4,762,157)	(4,762,157)
G-ADEP		Distribution Plant	(214,250,704)	(1,741,838)	(215,992,542)	(140,678,853)	(1,181,994)	(141,860,847)	(73,571,851)	(559,844)	(74,131,695)
G-ADEP		General Plant	(10,450,888)	(19,855,204)	(30,306,092)	(7,334,985)	(14,167,482)	(21,502,467)	(3,115,903)	(5,687,722)	(8,803,625)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(224,701,592)</b>	<b>(36,988,630)</b>	<b>(261,690,222)</b>	<b>(148,013,838)</b>	<b>(25,978,907)</b>	<b>(173,992,745)</b>	<b>(76,687,754)</b>	<b>(11,009,723)</b>	<b>(87,697,477)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(280,996)	(547,612)	(828,608)	(193,362)	(390,743)	(584,105)	(87,634)	(156,869)	(244,503)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(14,695)	(11,388,080)	(11,402,775)	0	(8,125,851)	(8,125,851)	(14,695)	(3,262,229)	(3,276,924)
G-AAAMT		Underground Storage	0	(240,560)	(240,560)	0	(166,131)	(166,131)	0	(74,429)	(74,429)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(295,691)</b>	<b>(12,176,252)</b>	<b>(12,471,943)</b>	<b>(193,362)</b>	<b>(8,682,725)</b>	<b>(8,876,087)</b>	<b>(102,329)</b>	<b>(3,493,527)</b>	<b>(3,595,856)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(224,997,283)</b>	<b>(49,164,882)</b>	<b>(274,162,165)</b>	<b>(148,207,200)</b>	<b>(34,661,632)</b>	<b>(182,868,832)</b>	<b>(76,790,083)</b>	<b>(14,503,250)</b>	<b>(91,293,333)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>468,918,389</b>	<b>105,112,527</b>	<b>574,030,916</b>	<b>318,008,842</b>	<b>74,425,343</b>	<b>392,434,185</b>	<b>150,909,547</b>	<b>30,687,184</b>	<b>181,596,731</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(107,572,458)	(107,572,458)	0	(73,541,911)	(73,541,911)	0	(34,030,547)	(34,030,547)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,051,134)	(18,051,134)	0	(12,875,316)	(12,875,316)	0	(5,175,818)	(5,175,818)
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	(575,533)	(575,533)	0	(393,463)	(393,463)	0	(182,070)	(182,070)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(126,199,125)</b>	<b>(126,199,125)</b>	<b>0</b>	<b>(86,810,690)</b>	<b>(86,810,690)</b>	<b>0</b>	<b>(39,388,435)</b>	<b>(39,388,435)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>468,918,389</b>	<b>(21,086,598)</b>	<b>447,831,791</b>	<b>318,008,842</b>	<b>(12,385,347)</b>	<b>305,623,495</b>	<b>150,909,547</b>	<b>(8,701,251)</b>	<b>142,208,296</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%	67.859%	32.141%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.365%	31.635%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	468,918,389	(21,086,598)	447,831,791	318,008,842	(12,385,347)	305,623,495	150,909,547	(8,701,251)	142,208,296
	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	8,665,472	8,665,472	0	5,984,375	5,984,375	0	2,681,097	2,681,097
4	252000 Customer Advances	(11,999)	(106)	(12,105)	(492)	(76)	(568)	(11,507)	(30)	(11,537)
99	235199 Customer Deposits	(561,033)	0	(561,033)	(561,033)	0	(561,033)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	(899,903)	0	(899,903)	(752,880)	0	(752,880)	(147,023)	0	(147,023)
99	182302 WA Excess Nat Gas Line Extension	6,899,162	0	6,899,162	6,899,162	0	6,899,162	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,805,513)	0	(1,805,513)	(1,805,513)	0	(1,805,513)	0	0	0
C-WKC	Working Capital	13,916,933	0	13,916,933	9,488,881	0	9,488,881	4,428,052	0	4,428,052
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	17,537,647	14,396,430	31,934,077	13,268,125	9,942,172	23,210,297	4,269,522	4,454,258	8,723,780
	NET RATE BASE	486,456,036	(6,690,168)	479,765,868	331,276,967	(2,443,175)	328,833,792	155,179,069	(4,246,993)	150,932,076

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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
<b>Electric Production</b>													
	Steam (ED-AN)	8,237,390	8,237,390										
	Hydro (ED-AN)	11,820,164	11,820,164										
	Other (ED-AN)	9,749,755	9,749,755										
<b>Total Electric Production</b>	<b>29,807,309</b>	<b>29,807,309</b>											
<b>Electric Transmission</b>													
	ED-AN	12,633,001	12,633,001										
<b>Total Electric Transmission</b>	<b>12,633,001</b>	<b>12,633,001</b>											
<b>Electric Distribution</b>													
	ED-AN	59,837	59,837										
	ED-ID	17,380,326	17,380,326										
	ED-WA	31,087,934	31,087,934										
<b>Total Electric Distribution</b>	<b>48,528,097</b>	<b>48,528,097</b>											
<b>Gas Underground Storage</b>													
	1 GD-AN	842,902	842,902			842,902	842,902		582,108	582,108		260,794	260,794
	GD-OR	144,130		144,130									
<b>Total Gas Underground Storage</b>	<b>987,032</b>		<b>842,902</b>	<b>144,130</b>		<b>842,902</b>	<b>842,902</b>		<b>582,108</b>	<b>582,108</b>		<b>260,794</b>	<b>260,794</b>
<b>Gas Distribution</b>													
	6 GD-AN	64,600	64,600			64,600	64,600		43,837	43,837		20,763	20,763
	GD-ID	5,403,803	5,403,803			5,403,803	5,403,803				5,403,803		5,403,803
	GD-WA	11,141,337	11,141,337			11,141,337	11,141,337	11,141,337		11,141,337			
	GD-OR	7,478,160		7,478,160									
<b>Total Gas Distribution</b>	<b>24,087,900</b>		<b>16,609,740</b>	<b>7,478,160</b>	<b>16,545,140</b>	<b>64,600</b>	<b>16,609,740</b>	<b>11,141,337</b>	<b>43,837</b>	<b>11,185,174</b>	<b>5,403,803</b>	<b>20,763</b>	<b>5,424,566</b>
<b>General Plant</b>													
	ED-AN	2,459,497	2,459,497										
	ED-ID	249,802	249,802										
	ED-WA	618,173	618,173										
7,4	CD-AA	20,967,580	14,705,612	4,308,628	1,953,340	4,308,628	4,308,628		3,074,378	3,074,378		1,234,250	1,234,250
9,4	CD-AN	993,584	772,164	221,420		221,420	221,420		157,992	157,992		63,428	63,428
9	CD-ID	354,437	275,451	78,986		78,986	78,986				78,986		78,986
9	CD-WA	313,274	243,461	69,813		69,813	69,813	69,813		69,813			
8,4	GD-AA	338,854		232,325	106,529	232,325	232,325		165,773	165,773		66,552	66,552
4	GD-AN	32,923		32,923		32,923	32,923		23,492	23,492		9,431	9,431
	GD-ID	26,816		26,816		26,816	26,816				26,816		26,816
	GD-WA	208,852		208,852		208,852	208,852	208,852		208,852			
	GD-OR	185,192		185,192									
<b>Total General Plant</b>	<b>26,748,984</b>	<b>19,324,160</b>	<b>5,179,763</b>	<b>2,245,061</b>	<b>384,467</b>	<b>4,795,296</b>	<b>5,179,763</b>	<b>278,665</b>	<b>3,421,635</b>	<b>3,700,300</b>	<b>105,802</b>	<b>1,373,661</b>	<b>1,479,463</b>
<b>Total Depreciation Expense</b>	<b>142,792,323</b>	<b>110,292,567</b>	<b>22,632,405</b>	<b>9,867,351</b>	<b>16,929,607</b>	<b>5,702,798</b>	<b>22,632,405</b>	<b>11,420,002</b>	<b>4,047,580</b>	<b>15,467,582</b>	<b>5,509,605</b>	<b>1,655,218</b>	<b>7,164,823</b>

Allocation Ratios:

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



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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	67.859%	32.141%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months 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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	240,106	240,106												
<b>Total Production/Transmission</b>		<b>1,158,506</b>	<b>1,158,506</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	25,593,226	17,949,809	5,259,152	2,384,265		5,259,152	5,259,152		3,752,615	3,752,615		1,506,537	1,506,537	
9,4	CD-AN	15,481	12,031	3,450			3,450	3,450		2,462	2,462		988	988	
9,4	CD-ID	15,472	12,024	3,448			3,448	3,448				3,448		3,448	
	ED-AN	1,869,761	1,869,761												
	ED-ID	0	0												
	ED-WA	637,506	637,506												
8,4	GD-AA	129,616		88,867	40,749		88,867	88,867		63,410	63,410		25,457	25,457	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>28,261,062</b>	<b>20,481,131</b>	<b>5,354,917</b>	<b>2,425,014</b>		<b>3,448</b>	<b>5,351,469</b>	<b>5,354,917</b>		<b>3,818,487</b>	<b>3,818,487</b>	<b>3,448</b>	<b>1,532,982</b>	<b>1,536,430</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>30,154,372</b>	<b>22,145,304</b>	<b>5,520,190</b>	<b>2,488,878</b>		<b>43,252</b>	<b>5,476,938</b>	<b>5,520,190</b>	<b>24,862</b>	<b>3,908,009</b>	<b>3,932,871</b>	<b>18,390</b>	<b>1,568,929</b>	<b>1,587,319</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-12A</b>
For Twelve Months 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
<b>Electric Production</b>													
	Steam (ED-AN)	(299,460,191)	(299,460,191)										
	Hydro (ED-AN)	(130,315,884)	(130,315,884)										
	Other (ED-AN)	(120,038,747)	(120,038,747)										
<b>Total Electric Production</b>		<b>(549,814,822)</b>	<b>(549,814,822)</b>										
<b>Electric Transmission</b>													
	ED-AN	(212,053,826)	(212,053,826)										
<b>Total Electric Transmission</b>		<b>(212,053,826)</b>	<b>(212,053,826)</b>										
<b>Electric Distribution</b>													
	ED-AN	(137,819)	(137,819)										
	ED-ID	(204,387,396)	(204,387,396)										
	ED-WA	(326,817,883)	(326,817,883)										
<b>Total Electric Distribution</b>		<b>(531,343,098)</b>	<b>(531,343,098)</b>										
<b>Gas Underground Storage</b>													
1	GD-AN	(15,391,588)	(15,391,588)		(15,391,588)	(15,391,588)		(10,629,431)	(10,629,431)		(4,762,157)	(4,762,157)	
	GD-OR	(1,025,235)		(1,025,235)									
<b>Total Gas Underground Storage</b>		<b>(16,416,823)</b>	<b>(15,391,588)</b>	<b>(1,025,235)</b>	<b>(15,391,588)</b>	<b>(15,391,588)</b>		<b>(10,629,431)</b>	<b>(10,629,431)</b>		<b>(4,762,157)</b>	<b>(4,762,157)</b>	
<b>Gas Distribution</b>													
6	GD-AN	(1,741,838)	(1,741,838)		(1,741,838)	(1,741,838)		(1,181,994)	(1,181,994)		(559,844)	(559,844)	
	GD-ID	(73,571,851)	(73,571,851)		(73,571,851)	(73,571,851)				(73,571,851)		(73,571,851)	
	GD-WA	(140,678,853)	(140,678,853)		(140,678,853)	(140,678,853)	(140,678,853)		(140,678,853)				
	GD-OR	(107,236,422)		(107,236,422)									
<b>Total Gas Distribution</b>		<b>(323,228,964)</b>	<b>(215,992,542)</b>	<b>(107,236,422)</b>	<b>(214,250,704)</b>	<b>(1,741,838)</b>	<b>(215,992,542)</b>	<b>(140,678,853)</b>	<b>(1,181,994)</b>	<b>(141,860,847)</b>	<b>(73,571,851)</b>	<b>(559,844)</b>	<b>(74,131,695)</b>
<b>General Plant</b>													
	ED-AN	(46,629,326)	(46,629,326)										
	ED-ID	(9,892,496)	(9,892,496)										
	ED-WA	(19,147,534)	(19,147,534)										
7,4	CD-AA	(61,639,596)	(43,230,931)	(12,666,320)	(5,742,345)	(12,666,320)	(12,666,320)		(9,037,926)	(9,037,926)		(3,628,394)	(3,628,394)
9,4	CD-AN	(12,423,251)	(9,654,729)	(2,768,522)		(2,768,522)	(2,768,522)		(1,975,451)	(1,975,451)		(793,071)	(793,071)
9	CD-ID	(6,051,904)	(4,703,237)	(1,348,667)		(1,348,667)	(1,348,667)				(1,348,667)		(1,348,667)
9	CD-WA	(4,169,087)	(3,240,006)	(929,081)		(929,081)	(929,081)	(929,081)		(929,081)			
8,4	GD-AA	(2,250,298)		(1,542,849)	(707,449)	(1,542,849)	(1,542,849)		(1,100,884)	(1,100,884)		(441,965)	(441,965)
4	GD-AN	(2,877,513)		(2,877,513)		(2,877,513)	(2,877,513)		(2,053,221)	(2,053,221)		(824,292)	(824,292)
	GD-ID	(1,767,236)		(1,767,236)		(1,767,236)	(1,767,236)				(1,767,236)		(1,767,236)
	GD-WA	(6,405,904)		(6,405,904)		(6,405,904)	(6,405,904)	(6,405,904)		(6,405,904)			
	GD-OR	(4,690,440)		(4,690,440)									
<b>Total General Plant</b>		<b>(177,944,585)</b>	<b>(136,498,259)</b>	<b>(30,306,092)</b>	<b>(11,140,234)</b>	<b>(10,450,888)</b>	<b>(19,855,204)</b>	<b>(30,306,092)</b>	<b>(7,334,985)</b>	<b>(14,167,482)</b>	<b>(21,502,467)</b>	<b>(3,115,903)</b>	<b>(5,687,722)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,810,802,118)</b>	<b>(1,429,710,005)</b>	<b>(261,690,222)</b>	<b>(119,401,891)</b>	<b>(224,701,592)</b>	<b>(36,988,630)</b>	<b>(261,690,222)</b>	<b>(148,013,838)</b>	<b>(25,978,907)</b>	<b>(173,992,745)</b>	<b>(76,687,754)</b>	<b>(11,009,723)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
Print Date-Time: 11/2/2018 1:10 PM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	67.859%	32.141%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months 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	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	(11,136,288)	(11,136,288)												
Misc Intangible Plt (303000 ED-AN	(1,633,045)	(1,633,045)												
<b>Total Production/Transmission</b>	<b>(12,769,333)</b>	<b>(12,769,333)</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	(195,554)	(195,554)												
Misc Intangible Plt (303000 ED-WA	(37,296)	(37,296)												
<b>Total Distribution</b>	<b>(232,850)</b>	<b>(232,850)</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	(2,559,085)	(1,794,814)	(525,867)	(238,404)		(525,867)	(525,867)		(375,227)	(375,227)		(150,640)	(150,640)	
9,4 CD-AN	(97,578)	(75,833)	(21,745)			(21,745)	(21,745)		(15,516)	(15,516)		(6,229)	(6,229)	
GD-ID	(87,634)		(87,634)			(87,634)	(87,634)					(87,634)	(87,634)	
GD-WA	(193,362)		(193,362)			(193,362)	(193,362)		(193,362)	(193,362)				
GD-OR	(89,359)			(89,359)										
<b>Total General Plant - 303000</b>	<b>(3,027,018)</b>	<b>(1,870,647)</b>	<b>(828,608)</b>	<b>(327,763)</b>	<b>(280,996)</b>	<b>(547,612)</b>	<b>(828,608)</b>	<b>(193,362)</b>	<b>(390,743)</b>	<b>(584,105)</b>	<b>(87,634)</b>	<b>(156,869)</b>	<b>(244,503)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	(53,964,868)	(37,848,261)	(11,089,239)	(5,027,368)		(11,089,239)	(11,089,239)		(7,912,616)	(7,912,616)		(3,176,623)	(3,176,623)	
9,4 CD-AN	(51,501)	(40,024)	(11,477)			(11,477)	(11,477)		(8,189)	(8,189)		(3,288)	(3,288)	
9 CD-ID	(65,941)	(51,246)	(14,695)			(14,695)	(14,695)					(14,695)	(14,695)	
ED-AN	(2,416,529)	(2,416,529)												
ED-ID	0	0												
ED-WA	(2,481,226)	(2,481,226)												
8,4 GD-AA	(419,130)		(287,364)	(131,766)		(287,364)	(287,364)		(205,046)	(205,046)		(82,318)	(82,318)	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031</b>	<b>(59,399,195)</b>	<b>(42,837,286)</b>	<b>(11,402,775)</b>	<b>(5,159,134)</b>	<b>(14,695)</b>	<b>(11,388,080)</b>	<b>(11,402,775)</b>		<b>(8,125,851)</b>	<b>(8,125,851)</b>	<b>(14,695)</b>	<b>(3,262,229)</b>	<b>(3,276,924)</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	(240,560)		(240,560)			(240,560)	(240,560)		(166,131)	(166,131)		(74,429)	(74,429)	
<b>Total Gas Underground Storage</b>	<b>(240,560)</b>		<b>(240,560)</b>			<b>(240,560)</b>	<b>(240,560)</b>		<b>(166,131)</b>	<b>(166,131)</b>		<b>(74,429)</b>	<b>(74,429)</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	0				
4 ED-AN	(100,929)	(100,929)												
ED-WA	0	0												
GD-WA	0		0			0	0		0	0				
GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>	<b>(100,929)</b>	<b>(100,929)</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>(75,769,885)</b>	<b>(57,811,045)</b>	<b>(12,471,943)</b>	<b>(5,486,897)</b>	<b>(295,691)</b>	<b>(12,176,252)</b>	<b>(12,471,943)</b>	<b>(193,362)</b>	<b>(8,682,725)</b>	<b>(8,876,087)</b>	<b>(102,329)</b>	<b>(3,493,527)</b>	<b>(3,595,856)</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-12A</b>
For Twelve Months 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	418,898	33,845	362,279	22,774	418,898	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,607,806	0	0	0	0	2,607,806	0	0	2,607,806	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>15,471,940</b>	<b>746,673</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,678,074</b>	<b>2,812,211</b>	<b>97,436</b>	<b>2,109,983</b>	<b>5,019,630</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,246,996	1,079,729	2,554,226	4,613,041	8,246,996	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,090,765	0	0	0	0	3,090,765	0	0	3,090,765	0	0	0
99		GD-OR / AS	3,664,455	0	0	0	0	0	0	0	0	3,664,455	0	3,664,455
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	102,383,250	0	0	71,806,492	71,806,492	0	0	21,038,734	21,038,734	0	9,538,024	9,538,024
9		CD-WA / ID / AN	25,189,362	5,597,539	5,722,955	8,255,419	19,575,913	1,605,110	1,641,074	2,367,265	5,613,449	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>142,574,828</b>	<b>6,677,268</b>	<b>8,277,181</b>	<b>84,674,952</b>	<b>99,629,401</b>	<b>4,695,875</b>	<b>1,641,074</b>	<b>23,405,999</b>	<b>29,742,948</b>	<b>3,664,455</b>	<b>9,538,024</b>	<b>13,202,479</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,289,808	892,091	0	3,397,717	4,289,808	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,356	0	0	0	0	1,356	0	0	1,356	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	497,971	0	0	0	0	0	0	341,419	341,419	0	156,552	156,552
7		CD-AA	72,300,108	0	0	50,707,681	50,707,681	0	0	14,856,949	14,856,949	0	6,735,478	6,735,478
9		CD-WA / ID / AN	621,031	332,804	64,431	85,399	482,634	95,433	18,476	24,488	138,397	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>77,710,274</b>	<b>1,224,895</b>	<b>64,431</b>	<b>54,190,797</b>	<b>55,480,123</b>	<b>96,789</b>	<b>18,476</b>	<b>15,222,856</b>	<b>15,338,121</b>	<b>0</b>	<b>6,892,030</b>	<b>6,892,030</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	42,026,157	20,060,828	8,532,113	13,433,216	42,026,157	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,590,976	0	0	0	0	8,473,833	2,406,177	1,710,966	12,590,976	0	0	0
99		GD-OR / AS	3,930,691	0	0	0	0	0	0	0	0	3,930,691	0	3,930,691
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	3,225,007	0	0	2,261,858	2,261,858	0	0	662,707	662,707	0	300,442	300,442
9		CD-WA / ID / AN	6,198,187	1,996,931	784,219	2,035,771	4,816,921	572,626	224,877	583,763	1,381,266	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>67,971,018</b>	<b>22,057,759</b>	<b>9,316,332</b>	<b>17,730,845</b>	<b>49,104,936</b>	<b>9,046,459</b>	<b>2,631,054</b>	<b>2,957,436</b>	<b>14,634,949</b>	<b>3,930,691</b>	<b>300,442</b>	<b>4,231,133</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	35,630	0	0	0	0	0	0	0	35,630	0	35,630	
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	4,626,098	171,382	143,287	3,280,503	3,595,172	49,144	41,088	940,694	1,030,926	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,149,138</b>	<b>181,843</b>	<b>157,650</b>	<b>3,654,929</b>	<b>3,994,422</b>	<b>137,304</b>	<b>41,088</b>	<b>940,694</b>	<b>1,119,086</b>	<b>35,630</b>	<b>0</b>	<b>35,630</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,725,649	777,141	245,692	3,702,816	4,725,649	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,564,400	0	0	0	0	1,872,441	309,234	382,725	2,564,400	0	0	
99		GD-OR / AS	893,217	0	0	0	0	0	0	0	893,217	0	893,217	
8		GD-AA	4,234,753	0	0	0	0	0	0	2,903,431	2,903,431	0	1,331,322	
7		CD-AA	13,349,342	0	0	9,362,561	9,362,561	0	0	2,743,156	2,743,156	0	1,243,625	
9		CD-WA / ID / AN	1,182,502	13,279	755,268	150,434	918,981	3,808	216,575	43,138	263,521	0	0	
		<b>TOTAL ACCOUNT</b>	<b>26,949,863</b>	<b>790,420</b>	<b>1,000,960</b>	<b>13,215,811</b>	<b>15,007,191</b>	<b>1,876,249</b>	<b>525,809</b>	<b>6,072,450</b>	<b>8,474,508</b>	<b>893,217</b>	<b>2,574,947</b>	<b>3,468,164</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	102,484	0	0	102,484	102,484	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>102,484</b>	<b>0</b>	<b>0</b>	<b>102,484</b>	<b>102,484</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	1,304,906	247,077	20,663	1,037,166	1,304,906	0	0	0	0	0	0	
99		GD-WA / ID / AN	114,186	0	0	0	0	6,758	2,204	105,224	114,186	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	849,564	0	0	595,842	595,842	0	0	174,577	174,577	0	79,145	
9		CD-WA / ID / AN	14,523	597	190	10,499	11,286	171	55	3,011	3,237	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,485,398</b>	<b>247,674</b>	<b>20,853</b>	<b>1,643,507</b>	<b>1,912,034</b>	<b>6,929</b>	<b>2,259</b>	<b>393,404</b>	<b>402,592</b>	<b>40,917</b>	<b>129,855</b>	<b>170,772</b>



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended July 31, 2018 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
--	--------------------------------

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	32,007,014	14,322,820	9,511,106	8,173,088	32,007,014	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,006,250	0	0	0	0	2,383,795	801,866	820,589	4,006,250	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	1,277,709	251,861	308,540	432,570	992,971	72,222	88,475	124,041	284,738	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,863,286</b>	<b>14,574,681</b>	<b>9,819,646</b>	<b>8,976,307</b>	<b>33,370,634</b>	<b>2,456,017</b>	<b>890,341</b>	<b>1,053,227</b>	<b>4,399,585</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,447,006	12,055,326	6,797,011	45,594,669	64,447,006	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,169,089	0	0	0	0	676,860	492,229	0	1,169,089	0	0	
99		GD-OR / AS	1,222,679	0	0	0	0	0	0	0	0	1,222,679	0	
8		GD-AA	1,119,488	0	0	0	0	0	0	767,543	767,543	0	351,945	
7		CD-AA	51,478,846	0	0	36,104,689	36,104,689	0	0	10,578,388	10,578,388	0	4,795,769	
9		CD-WA / ID / AN	15,061,041	1,561,180	2,941,298	7,202,210	11,704,688	447,673	843,426	2,065,254	3,356,353	0	0	
		<b>TOTAL ACCOUNT</b>	<b>134,498,149</b>	<b>13,616,506</b>	<b>9,738,309</b>	<b>88,901,568</b>	<b>112,256,383</b>	<b>1,124,533</b>	<b>1,335,655</b>	<b>13,411,185</b>	<b>15,871,373</b>	<b>1,222,679</b>	<b>5,147,714</b>	<b>6,370,393</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	150,178	0	6,846	143,332	150,178	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	425,309	0	0	298,290	298,290	0	0	87,397	87,397	0	39,622	
9		CD-WA / ID / AN	13,857	3,068	5,923	1,778	10,769	880	1,698	510	3,088	0	0	
		<b>TOTAL ACCOUNT</b>	<b>591,711</b>	<b>3,068</b>	<b>12,769</b>	<b>443,400</b>	<b>459,237</b>	<b>880</b>	<b>1,698</b>	<b>87,907</b>	<b>90,485</b>	<b>2,367</b>	<b>39,622</b>	<b>41,989</b>
		<b>TOTAL GENERAL PLANT</b>	<b>511,368,089</b>	<b>60,120,787</b>	<b>39,110,199</b>	<b>280,763,933</b>	<b>379,994,919</b>	<b>22,253,246</b>	<b>7,184,890</b>	<b>65,655,141</b>	<b>95,093,277</b>	<b>10,682,334</b>	<b>25,597,559</b>	<b>36,279,893</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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	10,688,003	319,716	0	10,368,287	10,688,003	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	
		<b>TOTAL ACCOUNT</b>	<b>22,094,291</b>	<b>319,716</b>	<b>0</b>	<b>16,819,963</b>	<b>17,139,679</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,889,349</b>	<b>3,691,548</b>	<b>426,123</b>	<b>836,941</b>	<b>1,263,064</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	12,533,660	3,224,233	0	9,309,427	12,533,660	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	672,250	0	0	0	0	0	0	460,908	460,908	0	211,342	
7		CD-AA	81,989,847	0	0	57,503,579	57,503,579	0	0	16,848,094	16,848,094	0	7,638,174	
9		CD-WA / ID / AN	175,241	0	69,149	67,039	136,188	0	19,829	19,224	39,053	0	0	
		<b>TOTAL ACCOUNT</b>	<b>95,370,998</b>	<b>3,224,233</b>	<b>69,149</b>	<b>66,880,045</b>	<b>70,173,427</b>	<b>0</b>	<b>19,829</b>	<b>17,328,226</b>	<b>17,348,055</b>	<b>0</b>	<b>7,849,516</b>	<b>7,849,516</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	3,835,452	0	0	2,689,994	2,689,994	0	0	788,147	788,147	0	357,311	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>3,835,452</b>	<b>0</b>	<b>0</b>	<b>2,689,994</b>	<b>2,689,994</b>	<b>0</b>	<b>0</b>	<b>788,147</b>	<b>788,147</b>	<b>0</b>	<b>357,311</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,203</b>	<b>0</b>	<b>0</b>	<b>70,717,964</b>	<b>70,717,964</b>	<b>0</b>	<b>0</b>	<b>20,719,804</b>	<b>20,719,804</b>	<b>0</b>	<b>9,393,435</b>	

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	
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	23,610,330	0	0	16,559,105	16,559,105	0	0	4,851,687	4,851,687	0	2,199,538	2,199,538
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>23,610,330</b>	<b>0</b>	<b>0</b>	<b>16,559,105</b>	<b>16,559,105</b>	<b>0</b>	<b>0</b>	<b>4,851,687</b>	<b>4,851,687</b>	<b>0</b>	<b>2,199,538</b>	<b>2,199,538</b>
	303121	Misc Intangible Plant--AMI 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	930,282	0	0	652,453	652,453	0	0	191,164	191,164	0	86,665	86,665
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>930,282</b>	<b>0</b>	<b>0</b>	<b>652,453</b>	<b>652,453</b>	<b>0</b>	<b>0</b>	<b>191,164</b>	<b>191,164</b>	<b>0</b>	<b>86,665</b>	<b>86,665</b>
		<b>TOTAL</b>	<b>246,672,556</b>	<b>3,543,949</b>	<b>69,149</b>	<b>174,319,524</b>	<b>177,932,622</b>	<b>1,022,594</b>	<b>799,434</b>	<b>45,768,377</b>	<b>47,590,405</b>	<b>426,123</b>	<b>20,723,406</b>	<b>21,149,529</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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months 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	(87,048,124)	(61,051,202)	(17,887,519)	(8,109,403)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(734,194)	(570,579)	(163,615)	0
7	283750 CD-AA	0	0	0	0
	Total	(87,782,318)	(61,621,781)	(18,051,134)	(8,109,403)

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 WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months 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	3,279,311	3,279,311	0	0	0	0	3,279,311
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	446	446	0	0	0	0	446
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,650)	(1,650)	0	0	0	0	(1,650)
7/4	154560 Supply Chain Invoice Price Variance	0	0	4	4	0	0	0	0	4
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	59,639,546	28,949,589	0	88,589,135	50,150,665	24,521,537	9,488,881	4,428,052	0
	<b>TOTAL</b>	<b>59,639,546</b>	<b>28,949,589</b>	<b>3,278,111</b>	<b>91,867,246</b>	<b>50,150,665</b>	<b>24,521,537</b>	<b>9,488,881</b>	<b>4,428,052</b>	<b>3,278,111</b>

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						