

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	37,319,499	24,897,758	12,421,741
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	37,319,499	24,897,758	12,421,741
G-APL	Gas Net Adjusted Rate Base	494,496,022	340,823,619	153,672,403
	RATE OF RETURN	7.547%	7.305%	8.083%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	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	08-01-2017 thru 07-31-2018	13,359,632 100.000%	9,514,450 71.218%	3,845,182 28.782%
	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	08-01-2017 thru 07-31-2018	270,243,213 100.000%	183,383,312 67.859%	86,859,901 32.141%

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

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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

Report ID:
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AVISTA UTILITIES

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

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

Report ID:
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			100.000%	68.188%	31.812%	
11	Book Depreciation Percent	08-01-2017 thru 07-31-2018	22,632,404	15,467,582	7,164,822	
			100.000%	68.343%	31.657%	
12	Net Gas Plant (before ADFIT) Percent	7-01-2018 thru 07-31-2018	596,813,607	410,185,174	186,628,433	
			100.000%	68.729%	31.271%	
13	G-PLT Net Gas General Plant Percent	7-01-2018 thru 07-31-2018	67,317,390	49,563,149	17,754,241	
			100.000%	73.626%	26.374%	
14	Net Allocated Schedule M's Percent	08-01-2017 thru 07-31-2018	-41,692,458	-28,199,771	-13,492,687	
			100.000%	67.638%	32.362%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,166,826	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

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For Twelve Months 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	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
	MAINTENANCE										
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
	TOTAL DISTRIBUTION OPERATING EXP		13,359,632	4,375,460	17,735,092	9,514,450	3,116,115	12,630,565	3,845,182	1,259,345	5,104,527
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
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		33,536,037	64,600	33,600,637	25,264,914	43,837	25,308,751	8,271,123	20,763	8,291,886
	TOTAL DISTRIBUTION EXPENSES		46,895,669	4,440,060	51,335,729	34,779,364	3,159,952	37,939,316	12,116,305	1,280,108	13,396,413

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended July 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		CUSTOMER ACCOUNTS EXPENSES:									
2	901000	Supervision	0	121,652	121,652	0	80,672	80,672	0	40,980	40,980
2	902000	Meter Reading Expenses	1,920,021	112,580	2,032,601	1,788,835	74,656	1,863,491	131,186	37,924	169,110
2	903XXX	Customer Records & Collection Expenses	1,450,439	4,918,127	6,368,566	1,041,870	3,261,407	4,303,277	408,569	1,656,720	2,065,289
2	904000	Uncollectible Accounts	0	1,690,189	1,690,189	0	1,120,832	1,120,832	0	569,357	569,357
2	905000	Misc Customer Accounts	0	158,318	158,318	0	104,987	104,987	0	53,331	53,331
		TOTAL CUSTOMER ACCOUNTS EXPENSES	3,370,460	7,000,866	10,371,326	2,830,705	4,642,554	7,473,259	539,755	2,358,312	2,898,067
		CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX	Customer Assistance Expenses	8,257,157	161,919	8,419,076	6,870,836	107,375	6,978,211	1,386,321	54,544	1,440,865
2	909000	Advertising	87	858,210	858,297	0	569,113	569,113	87	289,097	289,184
2	910000	Misc Customer Service & Info Exp	0	194,472	194,472	0	128,962	128,962	0	65,510	65,510
		TOTAL CUSTOMER SERVICE & INFO EXP	8,257,244	1,214,601	9,471,845	6,870,836	805,450	7,676,286	1,386,408	409,151	1,795,559
		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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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	32,503,616	169,985,142	58,906,109	13,802,889	72,708,998
NET OPERATING INCOME (LOSS) BEFORE FIT					45,891,267		30,508,170			15,383,097	
G-FIT	FEDERAL INCOME TAX				3,425,514		1,555,970			1,869,544	
G-FIT	DEFERRED FEDERAL INCOME TAX				5,166,318		4,069,274			1,097,044	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(20,064)			(14,832)			(5,232)
	GAS NET OPERATING INCOME (LOSS)			37,319,499			24,897,758			12,421,741

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers		100.000%		66.314%		33.686%		
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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended July 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	52,707	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
		TOTAL OTHER GAS REVENUES	(1,461,176)	458,923	(1,002,253)	(975,315)	327,460	(647,855)	(485,861)	131,463	(354,398)

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-804-12E
For Twelve Months Ended July 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
		TOTAL PURCHASED GAS COSTS	131,166,527	0	131,166,527	88,319,568	0	88,319,568	42,846,959	0	42,846,959

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:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended July 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	316,038	161,919	477,957	255,997	107,375	363,372	60,041	54,544	114,585
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	107,375	6,978,211	1,386,321	54,544	1,440,865

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended July 31, 2018 Ending Balance 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	494,496,022	340,823,619	153,672,403
	Interest Deduction for FIT Calculation	14,535,247	10,037,256	4,497,991
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended July 31, 2018				
Ending Balance 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	136,959,928	60,970,340
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	30,508,170	15,383,097
G-INT	Less: Interest Expense	14,535,247	10,037,256	4,497,991
G-SCM	Schedule M Adjustments	(18,750,964)	(14,608,053)	(4,142,911)
	Taxable Net Operating Income	12,605,056	5,862,861	6,742,195
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,647,062	1,231,201	1,415,861
	Federal Income Tax on 2017 Income at 35%	778,452	324,769	453,683
	Total Federal Income Tax	3,425,514	1,555,970	1,869,544
G-DTE	Deferred FIT	5,166,318	4,069,274	1,097,044
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,571,768	5,610,412	2,961,356
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
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	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	(35,582)	(35,582)	0	(16,190)	(16,190)
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	200,742	200,742	0	91,336	91,336
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	(4,531,355)	(4,531,355)	0	(2,061,720)	(2,061,720)
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	(338,965)	(338,965)	0	(154,225)	(154,225)
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	70,996	70,996	0	36,065	36,065
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	(3,073,900)	(3,073,900)	0	(1,398,593)	(1,398,593)
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)
TOTAL SCHEDULE M ADJUSTMENTS			25,217,383	(41,692,458)	(18,750,964)	13,591,720	(28,199,773)	(14,608,053)	9,349,774	(13,492,685)	(4,142,911)

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%	67.859%	32.141%
G-ALL	11	Book Depreciation	100.000%	68.343%	31.657%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.729%	31.271%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	7,428,818	5,105,752	2,323,066
99	410100	Deferred Federal Income Tax Exp	(2,083,776)	(900,271)	(1,183,505)
		SUBTOTAL	5,345,042	4,205,481	1,139,561
14	411100	Deferred Federal Income Tax Expense - Allocated	(80,629)	(55,416)	(25,213)
99	411100	Deferred Federal Income Tax Exp	(98,095)	(80,791)	(17,304)
		SUBTOTAL	(178,724)	(136,207)	(42,517)
		Total Deferred Federal Income Tax Expense	5,166,318	4,069,274	1,097,044

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.729%	31.271%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		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	46,637,780	46,647,148	0	33,277,922	33,277,922	9,368	13,359,858	13,369,226
		TOTAL INTANGIBLE PLANT	1,811,567	48,527,129	50,338,696	1,022,594	34,626,048	35,648,642	788,973	13,901,081	14,690,054
		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	2,606,364	2,606,364	0	1,799,955	1,799,955	0	806,409	806,409
1	352XXX	Wells	0	19,307,153	19,307,153	0	13,333,520	13,333,520	0	5,973,633	5,973,633
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	12,729,880	12,729,880	0	8,791,255	8,791,255	0	3,938,625	3,938,625
1	355000	Measuring & Regulating Equipment	0	1,400,634	1,400,634	0	967,278	967,278	0	433,356	433,356
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,695,698	2,695,698	0	1,861,649	1,861,649	0	834,049	834,049
		TOTAL UNDERGROUND STORAGE PLAN	0	41,467,414	41,467,414	0	28,656,039	28,656,039	0	12,811,375	12,811,375
		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	270,991	0	270,991	162,811	0	162,811	108,180	0	108,180
6	375000	Structures & Improvements	917,300	0	917,300	553,166	0	553,166	364,134	0	364,134
6	376000	Mains	341,843,158	2,512,520	344,355,678	224,911,399	1,704,971	226,616,370	116,931,759	807,549	117,739,308
6	378000	Measuring & Reg Station Equip-General	5,898,329	127,100	6,025,429	3,627,526	86,249	3,713,775	2,270,803	40,851	2,311,654
6	379000	Measuring & Reg Station Equip-City Gate	6,581,395	0	6,581,395	2,185,858	0	2,185,858	4,395,537	0	4,395,537
6	380000	Services	247,043,436	0	247,043,436	169,852,887	0	169,852,887	77,190,549	0	77,190,549
6	381000	Meters	81,923,675	0	81,923,675	57,859,096	0	57,859,096	24,064,579	0	24,064,579
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	3,402,804	0	3,402,804	2,648,911	0	2,648,911	753,893	0	753,893
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	687,969,683	2,639,620	690,609,303	461,865,579	1,791,220	463,656,799	226,104,104	848,400	226,952,504
		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	6,763,408	24,758,256	31,521,664	5,081,654	17,666,006	22,747,660	1,681,754	7,092,250	8,774,004
4	391XXX	Office Furniture & Equipment	116,648	14,507,792	14,624,440	99,541	10,351,890	10,451,431	17,107	4,155,902	4,173,009
4	392XXX	Transportation Equipment	12,053,620	3,850,633	15,904,253	9,409,565	2,747,581	12,157,146	2,644,055	1,103,052	3,747,107
4	393000	Stores Equipment	204,995	966,962	1,171,957	159,496	689,966	849,462	45,499	276,996	322,495
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,307,722	8,679,541	1,855,602	4,500,812	6,356,414	516,217	1,806,910	2,323,127

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,063,900	4,456,576	2,456,517	759,135	3,215,652	936,159	304,765	1,240,924
4	397XXX	Communications Equipment	2,421,827	13,922,733	16,344,560	1,085,981	9,934,427	11,020,408	1,335,846	3,988,306	5,324,152
4	398000	Miscellaneous Equipment	1,911	96,285	98,196	0	68,703	68,703	1,911	27,582	29,493
		TOTAL GENERAL PLANT	30,384,955	68,049,224	98,434,179	23,108,971	48,555,843	71,664,814	7,275,984	19,493,381	26,769,365
		TOTAL PLANT IN SERVICE	720,166,205	160,683,387	880,849,592	485,997,144	113,629,150	599,626,294	234,169,061	47,054,237	281,223,298
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,827,569)	(15,827,569)	0	(10,930,519)	(10,930,519)	0	(4,897,050)	(4,897,050)
G-ADEP		Distribution Plant	(220,959,225)	(1,774,138)	(222,733,363)	(144,978,335)	(1,203,912)	(146,182,247)	(75,980,890)	(570,226)	(76,551,116)
G-ADEP		General Plant	(11,249,623)	(19,867,166)	(31,116,789)	(7,925,648)	(14,176,017)	(22,101,665)	(3,323,975)	(5,691,149)	(9,015,124)
		TOTAL ACCUMULATED DEPRECIATION	(232,208,848)	(37,468,873)	(269,677,721)	(152,903,983)	(26,310,448)	(179,214,431)	(79,304,865)	(11,158,425)	(90,463,290)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(300,898)	(610,233)	(911,131)	(205,793)	(435,426)	(641,219)	(95,105)	(174,807)	(269,912)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(5,713)	(13,200,750)	(13,206,463)	0	(9,419,262)	(9,419,262)	(5,713)	(3,781,488)	(3,787,201)
G-AAAMT		Underground Storage	0	(240,675)	(240,675)	0	(166,210)	(166,210)	0	(74,465)	(74,465)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(306,611)	(14,051,658)	(14,358,269)	(205,793)	(10,020,898)	(10,226,691)	(100,818)	(4,030,760)	(4,131,578)
		TOTAL ACCUMULATED DEPR/AMORT	(232,515,459)	(51,520,531)	(284,035,990)	(153,109,776)	(36,331,346)	(189,441,122)	(79,405,683)	(15,189,185)	(94,594,868)
		NET GAS UTILITY PLANT before DFIT	487,650,746	109,162,856	596,813,602	332,887,368	77,297,804	410,185,172	154,763,378	31,865,052	186,628,430
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(109,151,045)	(109,151,045)	0	(75,018,422)	(75,018,422)	0	(34,132,623)	(34,132,623)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,765,298)	(17,765,298)	0	(12,671,851)	(12,671,851)	0	(5,093,447)	(5,093,447)
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	(406,587)	(406,587)	0	(279,443)	(279,443)	0	(127,144)	(127,144)
		TOTAL ACCUMULATED DFIT	0	(127,322,930)	(127,322,930)	0	(87,969,716)	(87,969,716)	0	(39,353,214)	(39,353,214)
		NET GAS UTILITY PLANT	487,650,746	(18,160,074)	469,490,672	332,887,368	(10,671,912)	322,215,456	154,763,378	(7,488,162)	147,275,216

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)	100.000%	68.729%	31.271%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	487,650,746	(18,160,074)	469,490,672	332,887,368	(10,671,912)	322,215,456	154,763,378	(7,488,162)	147,275,216
	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	6,304,916	6,304,916	0	4,354,175	4,354,175	0	1,950,741	1,950,741
4	252000 Customer Advances	(3,368)	0	(3,368)	0	0	0	(3,368)	0	(3,368)
99	235199 Customer Deposits	(568,879)	0	(568,879)	(568,879)	0	(568,879)	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	8,794,419	0	8,794,419	8,794,419	0	8,794,419	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,846,828)	0	(1,846,828)	(1,846,828)	0	(1,846,828)	0	0	0
C-WKC	Working Capital	6,594,026	0	6,594,026	3,917,403	0	3,917,403	2,676,623	0	2,676,623
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,969,370	12,035,980	25,005,350	10,296,115	8,312,048	18,608,163	2,673,255	3,723,932	6,397,187
	NET RATE BASE	500,620,116	(6,124,094)	494,496,022	343,183,483	(2,359,864)	340,823,619	157,436,633	(3,764,230)	153,672,403

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-12E
For Twelve Months Ended July 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.859%	32.141%

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	240,106	240,106												
Total Production/Transmission		1,158,506	1,158,506												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		30,019	30,019												
General Plant - 303000															
7,4	CD-AA	598,927	420,057	123,074	55,796		123,074	123,074		87,818	87,818		35,256	35,256	
9,4	CD-AN	9,729	7,561	2,168			2,168	2,168		1,547	1,547		621	621	
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		656,528	427,618	165,046	63,864		39,804	125,242	165,046	24,862	89,365	114,227	14,942	35,877	50,819
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	25,593,226	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										
Total Miscellaneous IT Intangible Plant - 3031XX		28,261,062	20,481,131	5,354,917	2,425,014		3,448	5,351,469	5,354,917		3,818,487	3,818,487	3,448	1,532,982	1,536,430
Gas Underground Storage															
1	GD-AN	227		227			227	227		157	157		70	70	
Total Gas Underground Storage		227		227			227	227		157	157		70	70	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	48,030	48,030												
	GD-OR	0			0										
Total General Plant- 390200, 396200		48,030	48,030	0	0		0	0		0	0		0	0	
Total Amortization Expense		30,154,372	22,145,304	5,520,190	2,488,878		43,252	5,476,938	5,520,190	24,862	3,908,009	3,932,871	18,390	1,568,929	1,587,319

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-12E
For Twelve Months Ended July 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(303,007,469)	(303,007,469)										
	Hydro (ED-AN)	(132,544,298)	(132,544,298)										
	Other (ED-AN)	(124,674,879)	(124,674,879)										
Total Electric Production		(560,226,646)	(560,226,646)										
Electric Transmission													
	ED-AN	(214,764,877)	(214,764,877)										
Total Electric Transmission		(214,764,877)	(214,764,877)										
Electric Distribution													
	ED-AN	(163,558)	(163,558)										
	ED-ID	(211,396,218)	(211,396,218)										
	ED-WA	(338,354,180)	(338,354,180)										
Total Electric Distribution		(549,913,956)	(549,913,956)										
Gas Underground Storage													
1	GD-AN	(15,827,569)	(15,827,569)		(15,827,569)	(15,827,569)		(10,930,519)	(10,930,519)		(4,897,050)	(4,897,050)	
	GD-OR	(1,098,940)		(1,098,940)									
Total Gas Underground Storage		(16,926,509)	(15,827,569)	(1,098,940)	(15,827,569)	(15,827,569)		(10,930,519)	(10,930,519)		(4,897,050)	(4,897,050)	
Gas Distribution													
6	GD-AN	(1,774,138)	(1,774,138)		(1,774,138)	(1,774,138)		(1,203,912)	(1,203,912)		(570,226)	(570,226)	
	GD-ID	(75,980,890)	(75,980,890)		(75,980,890)	(75,980,890)					(75,980,890)		(75,980,890)
	GD-WA	(144,978,335)	(144,978,335)		(144,978,335)	(144,978,335)	(144,978,335)		(144,978,335)				
	GD-OR	(109,641,351)		(109,641,351)									
Total Gas Distribution		(332,374,714)	(222,733,363)	(109,641,351)	(220,959,225)	(1,774,138)	(222,733,363)	(144,978,335)	(1,203,912)	(146,182,247)	(75,980,890)	(570,226)	(76,551,116)
General Plant													
	ED-AN	(46,848,282)	(46,848,282)										
	ED-ID	(10,546,184)	(10,546,184)										
	ED-WA	(20,101,591)	(20,101,591)										
7,4	CD-AA	(60,425,122)	(42,379,159)	(12,416,759)	(12,416,759)	(12,416,759)		(8,859,854)	(8,859,854)		(3,556,905)	(3,556,905)	
9,4	CD-AN	(12,959,581)	(10,071,538)	(2,888,043)	(2,888,043)	(2,888,043)		(2,060,734)	(2,060,734)		(827,309)	(827,309)	
9	CD-ID	(6,212,660)	(4,828,169)	(1,384,491)	(1,384,491)	(1,384,491)					(1,384,491)		(1,384,491)
9	CD-WA	(4,408,974)	(3,426,434)	(982,540)	(982,540)	(982,540)	(982,540)		(982,540)				
8,4	GD-AA	(2,249,684)	(1,542,428)	(707,256)	(1,542,428)	(1,542,428)		(1,100,584)	(1,100,584)		(441,844)	(441,844)	
4	GD-AN	(3,019,936)	(3,019,936)		(3,019,936)	(3,019,936)		(2,154,845)	(2,154,845)		(865,091)	(865,091)	
	GD-ID	(1,939,484)	(1,939,484)		(1,939,484)	(1,939,484)					(1,939,484)		(1,939,484)
	GD-WA	(6,943,108)	(6,943,108)		(6,943,108)	(6,943,108)	(6,943,108)		(6,943,108)				
	GD-OR	(4,554,700)		(4,554,700)									
Total General Plant		(180,209,306)	(138,201,357)	(31,116,789)	(11,249,623)	(19,867,166)	(31,116,789)	(7,925,648)	(14,176,017)	(22,101,665)	(3,323,975)	(5,691,149)	(9,015,124)
Total Accumulated Depreciation		(1,854,416,008)	(1,463,106,836)	(269,677,721)	(232,208,848)	(37,468,873)	(269,677,721)	(152,903,983)	(26,310,448)	(179,214,431)	(79,304,865)	(11,158,425)	(90,463,290)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

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

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.859%	32.141%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(11,595,487)	(11,595,487)											
Misc Intangible Plt (303000)	ED-AN	(1,751,270)	(1,751,270)											
Total Production/Transmission		(13,346,757)	(13,346,757)											
Distribution														
Franchises (302000)	ED-WA	(207,631)	(207,631)											
Misc Intangible Plt (303000)	ED-WA	(40,229)	(40,229)											
Total Distribution		(247,860)	(247,860)											
General Plant - 303000														
7,4	CD-AA	(2,858,548)	(2,004,843)	(587,403)	(266,302)		(587,403)	(587,403)		(419,136)	(419,136)		(168,267)	(168,267)
9,4	CD-AN	(102,444)	(79,614)	(22,830)			(22,830)	(22,830)		(16,290)	(16,290)		(6,540)	(6,540)
	GD-ID	(95,105)		(95,105)			(95,105)	(95,105)				(95,105)		(95,105)
	GD-WA	(205,793)		(205,793)			(205,793)	(205,793)	(205,793)		(205,793)			
	GD-OR	(93,393)			(93,393)									
Total General Plant - 303000		(3,355,283)	(2,084,457)	(911,131)	(359,695)	(300,898)	(610,233)	(911,131)	(205,793)	(435,426)	(641,219)	(95,105)	(174,807)	(269,912)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(62,696,850)	(43,972,435)	(12,883,577)	(5,840,838)		(12,883,577)	(12,883,577)		(9,192,947)	(9,192,947)		(3,690,630)	(3,690,630)
9,4	CD-AN	(13,277)	(10,318)	(2,959)			(2,959)	(2,959)		(2,111)	(2,111)		(848)	(848)
9	CD-ID	(25,636)	(19,923)	(5,713)			(5,713)	(5,713)				(5,713)		(5,713)
	ED-AN	(3,040,499)	(3,040,499)											
	ED-ID	0	0											
	ED-WA	(2,673,092)	(2,673,092)											
8,4	GD-AA	(458,292)		(314,214)	(144,078)		(314,214)	(314,214)		(224,204)	(224,204)		(90,010)	(90,010)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(68,907,646)	(49,716,267)	(13,206,463)	(5,984,916)	(5,713)	(13,200,750)	(13,206,463)	(9,419,262)	(9,419,262)	(9,419,262)	(5,713)	(3,781,488)	(3,787,201)
Gas Underground Storage														
1	GD-AN	(240,675)		(240,675)			(240,675)	(240,675)		(166,210)	(166,210)		(74,465)	(74,465)
Total Gas Underground Storage		(240,675)		(240,675)			(240,675)	(240,675)		(166,210)	(166,210)		(74,465)	(74,465)
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(124,944)	(124,944)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(124,944)	(124,944)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(86,223,165)	(65,520,285)	(14,358,269)	(6,344,611)	(306,611)	(14,051,658)	(14,358,269)	(205,793)	(10,020,898)	(10,226,691)	(100,818)	(4,030,760)	(4,131,578)

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-12E
For Twelve Months Ended July 31, 2018		
Ending Balance Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2018	
Ending Balance 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	496,522	111,469	362,279	22,774	496,522	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9		CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
		TOTAL ACCOUNT	15,697,968	824,297	702,068	7,229,333	8,755,698	2,960,615	97,436	2,109,983	5,168,034	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,304,023	1,114,133	2,554,226	4,635,664	8,304,023	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,465,142	0	0	0	0	3,465,142	0	0	3,465,142	0	0	0
99		GD-OR / AS	3,737,559	0	0	0	0	0	0	0	0	3,737,559	0	3,737,559
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	108,951,614	0	0	76,413,215	76,413,215	0	0	22,388,467	22,388,467	0	10,149,932	10,149,932
9		CD-WA / ID / AN	25,434,395	5,637,300	5,864,820	8,264,220	19,766,340	1,616,512	1,681,754	2,369,789	5,668,055	0	0	0
		TOTAL ACCOUNT	149,892,733	6,751,433	8,419,046	89,313,099	104,483,578	5,081,654	1,681,754	24,758,256	31,521,664	3,737,559	10,149,932	13,887,491
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,750,969	725,950	0	2,025,019	2,750,969	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7		CD-AA	69,309,963	0	0	48,610,543	48,610,543	0	0	14,242,504	14,242,504	0	6,456,916	6,456,916
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	0
		TOTAL ACCOUNT	73,026,195	1,064,490	59,656	50,708,662	51,832,808	99,540	17,107	14,507,792	14,624,439	0	6,568,948	6,568,948
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	44,361,560	21,322,064	9,176,361	13,863,135	44,361,560	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,992,592	0	0	0	0	8,846,148	2,427,799	1,718,645	12,992,592	0	0	0
99		GD-OR / AS	3,726,866	0	0	0	0	0	0	0	0	3,726,866	0	3,726,866
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	7,270,165	0	0	5,098,930	5,098,930	0	0	1,493,946	1,493,946	0	677,289	677,289
9		CD-WA / ID / AN	6,361,750	1,964,818	754,157	2,225,059	4,944,034	563,417	216,257	638,042	1,417,716	0	0	0
		TOTAL ACCOUNT	74,712,933	23,286,882	9,930,518	21,187,124	54,404,524	9,409,565	2,644,056	3,850,633	15,904,254	3,726,866	677,289	4,404,155

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended July 31, 2018 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,863,346	248,772	158,671	3,372,107	3,779,550	71,336	45,499	966,961	1,083,796	0	0	
		TOTAL ACCOUNT	5,375,398	259,233	173,034	3,746,533	4,178,800	159,496	45,499	966,961	1,171,956	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,087,045	768,586	233,715	4,084,744	5,087,045	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	870,875	0	870,875	
8		GD-AA	4,593,444	0	0	0	0	0	0	3,149,357	3,149,357	0	1,444,087	
7		CD-AA	13,319,567	0	0	9,341,678	9,341,678	0	0	2,737,038	2,737,038	0	1,240,851	
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	27,574,677	780,684	988,926	13,569,713	15,339,323	1,855,602	516,217	6,307,722	8,679,541	870,875	2,684,938	3,555,813
	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	1,368,580	311,802	15,617	1,041,161	1,368,580	0	0	0	0	0	0	
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
		TOTAL ACCOUNT	2,933,911	311,802	15,617	1,931,828	2,259,247	0	0	464,959	464,959	40,917	168,788	209,705

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended July 31, 2018 Ending Balance Basis	Report ID: C-GPL-12E
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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	65,061,283	12,140,416	7,123,936	45,796,931	65,061,283	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,132,871	0	0	0	0	640,866	492,005	0	1,132,871	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	1,181,786	0	0	0	0	0	0	810,256	810,256	0	371,530	371,530
7		CD-AA	53,337,429	0	0	37,408,206	37,408,206	0	0	10,960,308	10,960,308	0	4,968,915	4,968,915
9		CD-WA / ID / AN	15,441,436	1,552,259	2,942,744	7,505,309	12,000,312	445,115	843,840	2,152,169	3,441,124	0	0	0
		TOTAL ACCOUNT	137,379,921	13,692,675	10,066,680	90,710,446	114,469,801	1,085,981	1,335,845	13,922,733	16,344,559	1,225,116	5,340,445	6,565,561
	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	525,432,574	61,538,214	40,154,060	288,176,486	389,868,760	23,108,970	7,275,985	68,049,223	98,434,178	10,520,720	26,608,916	37,129,636

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	14,785,175	3,102,221	0	11,682,954	14,785,175	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	89,783,173	0	0	62,969,429	62,969,429	0	0	18,449,544	18,449,544	0	8,364,200	
9		CD-WA / ID / AN	83,083	0	32,668	31,900	64,568	0	9,368	9,147	18,515	0	0	
		TOTAL ACCOUNT	105,303,668	3,102,221	32,668	74,684,283	77,819,172	0	9,368	18,905,878	18,915,246	0	8,569,250	8,569,250
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,480,949	0	0	1,740,014	1,740,014	0	0	509,810	509,810	0	231,125	231,125
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
		TOTAL	262,358,236	3,421,937	32,668	186,160,212	189,614,817	1,022,594	788,973	48,527,130	50,338,697	426,123	21,978,599	22,404,722	

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-12E
For Twelve Months Ended July 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,637,716)	(60,062,012)	(17,597,694)	(7,978,010)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(752,090)	(584,487)	(167,603)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,389,806)	(60,646,499)	(17,765,297)	(7,978,010)

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-12E
For Twelve Months Ended July 31, 2018	
Ending Balance 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	3,388,430	3,388,430	0	0	0	0	3,388,430
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	178	178	0	0	0	0	178
7/4	154550 Supply Chain Average Cost Variance	0	0	(2,933)	(2,933)	0	0	0	0	(2,933)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(2)	(2)	0	0	0	0	(2)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	52,880,254	28,756,581	0	81,636,835	48,962,851	26,079,958	3,917,403	2,676,623	0
TOTAL		52,880,254	28,756,581	3,385,673	85,022,508	48,962,851	26,079,958	3,917,403	2,676,623	3,385,673

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.135%	20.549%	9.316%	31.751%	28.646%	100.000%
99	Not Allocated						