

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended April 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	2,077,038	1,252,276	824,762
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	2,077,038	1,252,276	824,762
G-APL	Gas Net Adjusted Rate Base	476,049,885	326,687,262	149,362,623
	RATE OF RETURN	0.436%	0.383%	0.552%

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

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2018

Average of Monthly Averages Basis

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	4-01-2018 thru 04-30-2018	247,462 100.000%	164,072 66.302%	83,390 33.698%
3	G-OPS	Direct Distribution Operating Expense Percent	4-01-2018 thru 04-30-2018	1,065,378 100.000%	680,917 63.913%	384,461 36.087%
	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	4-01-2018 thru 04-30-2018	21,257,931 100.000%	14,298,084 67.260%	6,959,847 32.740%

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2018

Average of Monthly Averages Basis

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 Month Ended April 30, 2018

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			100.000%	68.188%	31.812%	
11	Book Depreciation Percent	4-01-2018 thru 04-30-2018	1,933,281	1,323,134	610,147	
			100.000%	68.440%	31.560%	
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2018 thru 04-30-2018	582,649,577	399,033,462	183,616,115	
			100.000%	68.486%	31.514%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2018 thru 04-30-2018	66,221,214	48,750,725	17,470,489	
			100.000%	73.618%	26.382%	
14	Net Allocated Schedule M's - AMA Percent	4-01-2018 thru 04-30-2018	-1,696,198	-1,141,475	-554,723	
			100.000%	67.296%	32.704%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	14,132,202	0	14,132,202	9,701,194	0	9,701,194	4,431,008	0	4,431,008
99 4812XX	Commercial - Firm & Interruptible	6,255,203	0	6,255,203	4,449,054	0	4,449,054	1,806,149	0	1,806,149
99 4813XX	Industrial-Firm	248,161	0	248,161	143,041	0	143,041	105,120	0	105,120
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	27,069	0	27,069	23,955	0	23,955	3,114	0	3,114
99 499XXX	Unbilled Revenue	(4,179,291)	0	(4,179,291)	(3,075,504)	0	(3,075,504)	(1,103,787)	0	(1,103,787)
	TOTAL SALES TO ULTIMATE CUSTOMERS	16,483,344	0	16,483,344	11,241,740	0	11,241,740	5,241,604	0	5,241,604
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,152,568	0	4,152,568	2,793,017	0	2,793,017	1,359,551	0	1,359,551
4 488000	Miscellaneous Service Revenues	1,106	0	1,106	618	0	618	488	0	488
99 4893XX	Transportation Revenues	506,830	0	506,830	455,673	0	455,673	51,157	0	51,157
99 493000	Rent from Gas Property	223	0	223	223	0	223	0	0	0
4 495XXX	Other Gas Revenues	(798,789)	32,744	(766,045)	(457,554)	23,364	(434,190)	(341,235)	9,380	(331,855)
99 496100	Provision for Rate Refund	(113,740)	0	(113,740)	(113,740)	0	(113,740)	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	220,551	(559,265)	(338,714)	113,815	(370,804)	(256,989)	106,736	(188,461)	(81,725)
	TOTAL OTHER OPERATING REVENUES	3,968,749	(526,521)	3,442,228	2,792,052	(347,440)	2,444,612	1,176,697	(179,081)	997,616
	TOTAL GAS REVENUES	20,452,093	(526,521)	19,925,572	14,033,792	(347,440)	13,686,352	6,418,301	(179,081)	6,239,220
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	8,707,625	0	8,707,625	5,875,894	0	5,875,894	2,831,731	0	2,831,731
99 808XXX	Net Natural Gas Storage Transactions	(178,657)	0	(178,657)	(120,165)	0	(120,165)	(58,492)	0	(58,492)
99 811000	Gas Used for Products Extraction	(72,611)	0	(72,611)	(48,838)	0	(48,838)	(23,773)	0	(23,773)
10 813000	Other Gas Expenses	0	100,586	100,586	0	68,588	68,588	0	31,998	31,998
99 813010	Gas Technology Institute (GTI) Expenses	9,176	0	9,176	6,353	0	6,353	2,823	0	2,823
	TOTAL PRODUCTION EXPENSES	8,465,533	100,586	8,566,119	5,713,244	68,588	5,781,832	2,752,289	31,998	2,784,287
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	658	658	0	454	454	0	204	204
1 824000	Other Expenses	0	193,077	193,077	0	133,339	133,339	0	59,738	59,738
1 837000	Other Equipment	0	207,053	207,053	0	142,991	142,991	0	64,062	64,062
	TOTAL UNDERGROUND STORAGE OPER EXP	0	400,788	400,788	0	276,784	276,784	0	124,004	124,004
G-DEPX	Depreciation Expense-Underground Storage	0	72,172	72,172	0	49,842	49,842	0	22,330	22,330
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 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	89,745	89,745	0	61,978	61,978	0	27,767	27,767
	TOTAL UNDERGROUND STORAGE EXPENSES	0	490,533	490,533	0	338,762	338,762	0	151,771	151,771

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For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	34,253	94,930	129,183	26,411	60,673	87,084	7,842	34,257	42,099
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	334,097	92,112	426,209	171,226	58,872	230,098	162,871	33,240	196,111
3	875000 Measuring & Reg Sta Exp-General	8,303	0	8,303	4,186	0	4,186	4,117	0	4,117
3	876000 Measuring & Reg Sta Exp-Industrial	7,164	0	7,164	7,164	0	7,164	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	10,351	0	10,351	8,675	0	8,675	1,676	0	1,676
3	878000 Meter & House Regulator Expenses	52,881	0	52,881	18,243	0	18,243	34,638	0	34,638
3	879000 Customer Installation Expenses	132,102	7,714	139,816	91,770	4,930	96,700	40,332	2,784	43,116
3	880000 Other Expenses	159,886	42,393	202,279	111,567	27,095	138,662	48,319	15,298	63,617
3	881000 Rents	0	3,942	3,942	0	2,519	2,519	0	1,423	1,423
	MAINTENANCE									
3	885000 Supervision & Engineering	25,901	0	25,901	13,118	0	13,118	12,783	0	12,783
3	887000 Mains	98,143	12	98,155	86,443	8	86,451	11,700	4	11,704
3	889000 Measuring & Reg Sta Exp-General	18,403	1,509	19,912	11,523	964	12,487	6,880	545	7,425
3	890000 Measuring & Reg Sta Exp-Industrial	4,905	0	4,905	(296)	0	(296)	5,201	0	5,201
3	891000 Measuring & Reg Sta Exp-City Gate	1,372	401	1,773	200	256	456	1,172	145	1,317
3	892000 Services	71,739	0	71,739	53,799	0	53,799	17,940	0	17,940
3	893000 Meters & House Regulators	105,878	60,588	166,466	76,888	38,724	115,612	28,990	21,864	50,854
3	894000 Other Equipment	0	15,214	15,214	0	9,724	9,724	0	5,490	5,490
	TOTAL DISTRIBUTION OPERATING EXP	1,065,378	318,815	1,384,193	680,917	203,765	884,682	384,461	115,050	499,511
G-DEPX	Depreciation Expense-Distribution	1,396,025	5,383	1,401,408	941,002	3,621	944,623	455,023	1,762	456,785
G-OTX	Taxes Other Than FIT	1,629,452	0	1,629,452	1,347,846	0	1,347,846	281,606	0	281,606
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,025,477	5,383	3,030,860	2,288,848	3,621	2,292,469	736,629	1,762	738,391
	TOTAL DISTRIBUTION EXPENSES	4,090,855	324,198	4,415,053	2,969,765	207,386	3,177,151	1,121,090	116,812	1,237,902

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For Month Ended April 30, 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	10,034	10,034	0	6,653	6,653	0	3,381	3,381
2	902000	Meter Reading Expenses	147,201	5,628	152,829	142,016	3,731	145,747	5,185	1,897	7,082
2	903XXX	Customer Records & Collection Expenses	83,570	407,603	491,173	60,789	270,249	331,038	22,781	137,354	160,135
2	904000	Uncollectible Accounts	0	151,493	151,493	0	100,443	100,443	0	51,050	51,050
2	905000	Misc Customer Accounts	0	21,448	21,448	0	14,220	14,220	0	7,228	7,228
TOTAL CUSTOMER ACCOUNTS EXPENSES			230,771	596,206	826,977	202,805	395,296	598,101	27,966	200,910	228,876
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	663,490	12,496	675,986	548,788	8,285	557,073	114,702	4,211	118,913
2	909000	Advertising	0	39,477	39,477	0	26,174	26,174	0	13,303	13,303
2	910000	Misc Customer Service & Info Exp	0	8,486	8,486	0	5,626	5,626	0	2,860	2,860
TOTAL CUSTOMER SERVICE & INFO EXP			663,490	60,459	723,949	548,788	40,085	588,873	114,702	20,374	135,076
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	13,574	849,930	863,504	9,343	606,459	615,802	4,231	243,471	247,702
4	921000	Office Supplies & Expenses	1,642	93,096	94,738	1,642	66,428	68,070	0	26,668	26,668
4	922000	Admin. Expenses Transferred - Credit	0	(1,877)	(1,877)	0	(1,339)	(1,339)	0	(538)	(538)
4	923000	Outside Services Employed	1,498	221,917	223,415	1,498	158,347	159,845	0	63,570	63,570
4	924000	Property Insurance Premium	0	24,675	24,675	0	17,607	17,607	0	7,068	7,068
4	925XXX	Injuries and Damages	0	68,830	68,830	0	49,113	49,113	0	19,717	19,717
4	926XXX	Employee Pensions and Benefits	0	50,750	50,750	0	36,212	36,212	0	14,538	14,538
4	928000	Regulatory Commission Expenses	51,580	16,866	68,446	37,113	12,035	49,148	14,467	4,831	19,298
4	930000	Miscellaneous General Expenses	2,405	60,974	63,379	910	43,507	44,417	1,495	17,467	18,962
4	931000	Rents	620	7,342	7,962	620	5,239	5,859	0	2,103	2,103
4	935000	Maintenance of General Plant	31,941	249,781	281,722	26,295	178,229	204,524	5,646	71,552	77,198
TOTAL ADMIN & GEN OPERATING EXP			103,260	1,642,284	1,745,544	77,421	1,171,837	1,249,258	25,839	470,447	496,286
G-DEPX	Depreciation Expense-General Plant		33,042	426,658	459,700	24,231	304,438	328,669	8,811	122,220	131,031
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		246	463,034	463,280	0	330,393	330,393	246	132,641	132,887
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	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(40,420)	0	(40,420)	(40,420)	0	(40,420)	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			10,196	900,129	910,325	(14,117)	642,278	628,161	24,313	257,851	282,164
TOTAL ADMIN & GENERAL EXPENSES			113,456	2,542,413	2,655,869	63,304	1,814,115	1,877,419	50,152	728,298	778,450
TOTAL EXPENSES BEFORE FIT			13,564,105	4,114,395	17,678,500	9,497,906	2,864,232	12,362,138	4,066,199	1,250,163	5,316,362
NET OPERATING INCOME (LOSS) BEFORE FIT					2,247,072			1,324,214			922,858
G-FIT	FEDERAL INCOME TAX				381,250			181,527			199,723
G-FIT	DEFERRED FEDERAL INCOME TAX				(209,544)			(108,353)			(101,191)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,672)			(1,236)			(436)
GAS NET OPERATING INCOME (LOSS)					2,077,038			1,252,276			824,762

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%
G-ALL 2	Number of Customers		100.000%		66.302%		33.698%
G-ALL 3	Direct Distribution Operating Expense		100.000%		63.913%		36.087%
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		71.354%		28.646%
G-ALL 10	Actual Annual Throughput		100.000%		68.188%		31.812%
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,405	32,744	37,149	4,405	23,364	27,769	0	9,380	9,380
4	495028	Deferred Exchange Reservation	375,000	0	375,000	252,225	0	252,225	122,775	0	122,775
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(231,388)	0	(231,388)	(4,784)	0	(4,784)	(226,604)	0	(226,604)
4	495329	Amortization Res Decoupling Deferral	(643,145)	0	(643,145)	(519,927)	0	(519,927)	(123,218)	0	(123,218)
4	495338	Non-Res Decoupling Deferred Rev	(100,831)	0	(100,831)	(19,253)	0	(19,253)	(81,578)	0	(81,578)
4	495339	Amortization Non-Res Decoupling	(202,830)	0	(202,830)	(170,220)	0	(170,220)	(32,610)	0	(32,610)
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	(798,789)	32,744	(766,045)	(457,554)	23,364	(434,190)	(341,235)	9,380	(331,855)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	4,855,306	0	4,855,306	3,266,911	0	3,266,911	1,588,395	0	1,588,395
1	804001	Pipeline Demand Costs	2,127,345	0	2,127,345	1,469,144	0	1,469,144	658,201	0	658,201
1	804002	Transport Variable Charges	32,127	0	32,127	22,187	0	22,187	9,940	0	9,940
6	804010	Gas Costs - Fixed Hedge	27,235	0	27,235	18,318	0	18,318	8,917	0	8,917
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	25,240	0	25,240	16,976	0	16,976	8,264	0	8,264
6	804018	Merchandise Processing Fee	11,016	0	11,016	7,409	0	7,409	3,607	0	3,607
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	705,923	0	705,923	474,804	0	474,804	231,119	0	231,119
6	804700	Gas Costs - Offsystem Bookout	8,370	0	8,370	5,630	0	5,630	2,740	0	2,740
6	804711	Gas Costs - Offsystem Bookout Offset	(8,370)	0	(8,370)	(5,630)	0	(5,630)	(2,740)	0	(2,740)
6	804730	Gas Costs - Intracompany LDC Gas	747,786	0	747,786	502,961	0	502,961	244,825	0	244,825
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,838,175)	0	(1,838,175)	(1,219,452)	0	(1,219,452)	(618,723)	0	(618,723)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	2,013,822	0	2,013,822	1,316,636	0	1,316,636	697,186	0	697,186
		TOTAL PURCHASED GAS COSTS	8,707,625	0	8,707,625	5,875,894	0	5,875,894	2,831,731	0	2,831,731

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.260%	32.740%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	33,467	12,496	45,963	29,187	8,285	37,472	4,280	4,211	8,491
99	908600	Public Purpose Tariff Rider Expense Offset	812,690	0	812,690	673,793	0	673,793	138,897	0	138,897
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(182,667)	0	(182,667)	(154,192)	0	(154,192)	(28,475)	0	(28,475)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			663,490	12,496	675,986	548,788	8,285	557,073	114,702	4,211	118,913

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.302%	33.698%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended April 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.51%	52.51%
2	Cost of Debt		5.578%	5.544%
	Total Cost of Debt		2.929%	2.911%
	Total Weighted Cost		2.929%	2.911%
G-APL	Net Rate Base	476,049,885	326,687,262	149,362,623
	Interest Deduction for FIT Calculation	13,916,616	9,568,670	4,347,946
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended April 30, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	19,925,572	13,686,352	6,239,220
G-OPS	Operating & Maintenance Expense	13,647,570	9,379,530	4,268,040
G-OPS	Book Deprec/Amort and Reg Amortizations	2,383,924	1,622,639	761,285
G-OTX	Taxes Other than FIT	1,647,006	1,359,969	287,037
	Net Operating Income Before FIT	2,247,072	1,324,214	922,858
G-INT	Less: Interest Expense	1,159,718	797,389	362,329
G-SCM	Schedule M Adjustments	728,121	337,587	390,534
	Taxable Net Operating Income	1,815,475	864,412	951,063
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	381,250	181,527	199,723
	Federal Income Tax on 2017 Income at 35%	0	0	0
	Total Federal Income Tax	381,250	181,527	199,723
G-DTE	Deferred FIT	(209,544)	(108,353)	(101,191)
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	170,034	71,938	98,096
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended April 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,432,629	977,705	2,410,334	967,304	695,755	1,663,059	465,325	281,950	747,275
12	997001	Contributions In Aid of Construction	0	67,864	67,864	0	46,477	46,477	0	21,387	21,387
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	(17,745)	(17,745)	0	(12,662)	(12,662)	0	(5,083)	(5,083)
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	175,647	0	175,647	97,184	0	97,184	78,463	0	78,463
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	24,575	24,575	0	16,830	16,830	0	7,745	7,745
4	997020	FAS87 Current Pension Accrual	0	231,763	231,763	0	165,372	165,372	0	66,391	66,391
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	1,178,194	0	1,178,194	714,183	0	714,183	464,011	0	464,011
12	997032	Interest Rate Swaps	0	60,362	60,362	0	41,340	41,340	0	19,022	19,022
4	997033	DSM Tariff Rider	185,930	0	185,930	127,273	0	127,273	58,657	0	58,657
12	997048	AFUDC	0	(58,462)	(58,462)	0	(40,038)	(40,038)	0	(18,424)	(18,424)
11	997049	Tax Depreciation	0	(2,938,252)	(2,938,252)	0	(2,010,940)	(2,010,940)	0	(927,312)	(927,312)
1	997055	Deferred Gas Exchange	0	(375,000)	(375,000)	0	(258,975)	(258,975)	0	(116,025)	(116,025)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(182,667)	0	(182,667)	(154,192)	0	(154,192)	(28,475)	0	(28,475)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	267,988	267,988	0	183,411	183,411	0	84,577	84,577
4	997081	Deferred Compensation	0	(19,314)	(19,314)	0	(13,781)	(13,781)	0	(5,533)	(5,533)
4	997082	Meal Disallowances	0	9,808	9,808	0	6,998	6,998	0	2,810	2,810
4	997083	Paid Time Off	0	41,538	41,538	0	29,639	29,639	0	11,899	11,899
2	997084	Customer Uncollectibles	0	(4,621)	(4,621)	0	(3,064)	(3,064)	0	(1,557)	(1,557)
99	997098	Provision for Rate Refund	113,740	0	113,740	113,740	0	113,740	0	0	0
12	997101	Repairs 481 (a)	0	(523,672)	(523,672)	0	(358,642)	(358,642)	0	(165,030)	(165,030)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(232,194)	0	(232,194)	(232,194)	0	(232,194)	0	0	0
99	997107	MDM System	(40,420)	0	(40,420)	(40,420)	0	(40,420)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	(220,551)	559,265	338,714	(113,815)	370,804	256,989	(106,736)	188,461	81,725
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			2,903,473	(1,696,198)	728,121	1,479,063	(1,141,476)	337,587	945,256	(554,722)	390,534

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.302%	33.698%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.260%	32.740%
G-ALL	11	Book Depreciation	100.000%	68.440%	31.560%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.486%	31.514%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended April 30, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,408	1,649	759
99	410100	Deferred Federal Income Tax Exp	(246,615)	(139,850)	(106,765)
		SUBTOTAL	(244,207)	(138,201)	(106,006)
14	411100	Deferred Federal Income Tax Expense - Allocated	(3,697)	(2,532)	(1,165)
99	411100	Deferred Federal Income Tax Exp	38,360	32,380	5,980
		SUBTOTAL	34,663	29,848	4,815
		Total Deferred Federal Income Tax Expense	(209,544)	(108,353)	(101,191)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.486%	31.514%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		TOTAL UNDERGROUND STORAGE TAX	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		DISTRIBUTION									
99	408110	State Excise Tax	567,594	0	567,594	567,594	0	567,594	0	0	0
99	408120	Municipal Occupation & License Tax	641,445	0	641,445	524,541	0	524,541	116,904	0	116,904
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	410,246	0	410,246	255,711	0	255,711	154,535	0	154,535
99	409100	State Income Tax	10,167	0	10,167	0	0	0	10,167	0	10,167
		TOTAL DISTRIBUTION TAX	1,629,452	0	1,629,452	1,347,846	0	1,347,846	281,606	0	281,606
		TOTAL TAXES OTHER THAN FIT	1,629,452	17,554	1,647,006	1,347,846	12,123	1,359,969	281,606	5,431	287,037

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended April 30, 2018
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	45,128,712	45,150,035	0	32,201,142	32,201,142	21,323	12,927,570	12,948,893
		TOTAL INTANGIBLE PLANT	1,823,522	47,018,061	48,841,583	1,022,594	33,549,268	34,571,862	800,928	13,468,793	14,269,721
		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	2,423,013	2,423,013	0	1,673,333	1,673,333	0	749,680	749,680
1	352XXX	Wells	0	19,123,801	19,123,801	0	13,206,897	13,206,897	0	5,916,904	5,916,904
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	12,546,528	12,546,528	0	8,664,632	8,664,632	0	3,881,896	3,881,896
1	355000	Measuring & Regulating Equipment	0	1,217,282	1,217,282	0	840,655	840,655	0	376,627	376,627
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,512,346	2,512,346	0	1,735,026	1,735,026	0	777,320	777,320
		TOTAL UNDERGROUND STORAGE PLAN	0	40,550,655	40,550,655	0	28,022,925	28,022,925	0	12,527,730	12,527,730
		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	225,943	0	225,943	123,263	0	123,263	102,680	0	102,680
6	375000	Structures & Improvements	911,307	0	911,307	544,522	0	544,522	366,785	0	366,785
6	376000	Mains	333,860,393	2,512,520	336,372,913	219,373,976	1,689,921	221,063,897	114,486,417	822,599	115,309,016
6	378000	Measuring & Reg Station Equip-General	5,874,888	127,101	6,001,989	3,584,548	85,488	3,670,036	2,290,340	41,613	2,331,953
6	379000	Measuring & Reg Station Equip-City Gate	6,613,660	0	6,613,660	2,205,552	0	2,205,552	4,408,108	0	4,408,108
6	380000	Services	240,653,023	0	240,653,023	164,965,340	0	164,965,340	75,687,683	0	75,687,683
6	381000	Meters	79,596,561	0	79,596,561	55,649,039	0	55,649,039	23,947,522	0	23,947,522
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,394,419	0	3,394,419	2,640,526	0	2,640,526	753,893	0	753,893
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	671,218,789	2,639,621	673,858,410	449,150,691	1,775,409	450,926,100	222,068,098	864,212	222,932,310
		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	6,722,436	23,264,920	29,987,356	5,039,474	16,600,451	21,639,925	1,682,962	6,664,469	8,347,431
4	391XXX	Office Furniture & Equipment	116,648	16,159,979	16,276,627	99,541	11,530,791	11,630,332	17,107	4,629,188	4,646,295
4	392XXX	Transportation Equipment	11,820,820	3,638,173	15,458,993	9,176,765	2,595,982	11,772,747	2,644,055	1,042,191	3,686,246
4	393000	Stores Equipment	202,327	957,722	1,160,049	158,538	683,373	841,911	43,789	274,349	318,138
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,030,901	8,402,720	1,855,602	4,303,289	6,158,891	516,217	1,727,612	2,243,829

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended April 30, 2018
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,050,419	4,443,095	2,456,517	749,516	3,206,033	936,159	300,903	1,237,062
4	397XXX	Communications Equipment	2,484,132	13,670,701	16,154,833	1,148,298	9,754,592	10,902,890	1,335,834	3,916,109	5,251,943
4	398000	Miscellaneous Equipment	3,022	95,343	98,365	1,111	68,031	69,142	1,911	27,312	29,223
		TOTAL GENERAL PLANT	30,171,931	67,443,099	97,615,030	22,896,461	48,123,348	71,019,809	7,275,470	19,319,751	26,595,221
		TOTAL PLANT IN SERVICE	703,214,242	157,651,436	860,865,678	473,069,746	111,470,950	584,540,696	230,144,496	46,180,486	276,324,982
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,562,214)	(15,562,214)	0	(10,747,265)	(10,747,265)	0	(4,814,949)	(4,814,949)
G-ADEP		Distribution Plant	(216,822,994)	(1,755,296)	(218,578,290)	(142,286,919)	(1,180,612)	(143,467,531)	(74,536,075)	(574,684)	(75,110,759)
G-ADEP		General Plant	(10,659,393)	(20,734,423)	(31,393,816)	(7,474,244)	(14,794,840)	(22,269,084)	(3,185,149)	(5,939,583)	(9,124,732)
		TOTAL ACCUMULATED DEPRECIATION	(227,482,387)	(38,051,933)	(265,534,320)	(149,761,163)	(26,722,717)	(176,483,880)	(77,721,224)	(11,329,216)	(89,050,440)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(289,289)	(573,705)	(862,994)	(198,542)	(409,361)	(607,903)	(90,747)	(164,344)	(255,091)
G-AAMT		Misc IT Intangible Plant - 3031XX	(17,107)	(11,561,072)	(11,578,179)	0	(8,249,287)	(8,249,287)	(17,107)	(3,311,785)	(3,328,892)
G-AAMT		Underground Storage	0	(240,608)	(240,608)	0	(166,164)	(166,164)	0	(74,444)	(74,444)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(306,396)	(12,375,385)	(12,681,781)	(198,542)	(8,824,812)	(9,023,354)	(107,854)	(3,550,573)	(3,658,427)
		TOTAL ACCUMULATED DEPR/AMORT	(227,788,783)	(50,427,318)	(278,216,101)	(149,959,705)	(35,547,529)	(185,507,234)	(77,829,078)	(14,879,789)	(92,708,867)
		NET GAS UTILITY PLANT before DFIT	475,425,459	107,224,118	582,649,577	323,110,041	75,923,421	399,033,462	152,315,418	31,300,697	183,616,115
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(108,783,510)	(108,783,510)	0	(74,501,475)	(74,501,475)	0	(34,282,035)	(34,282,035)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,769,237)	(17,769,237)	0	(12,674,314)	(12,674,314)	0	(5,094,923)	(5,094,923)
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	(423,828)	(423,828)	0	(290,263)	(290,263)	0	(133,565)	(133,565)
		TOTAL ACCUMULATED DFIT	0	(126,976,575)	(126,976,575)	0	(87,466,052)	(87,466,052)	0	(39,510,523)	(39,510,523)
		NET GAS UTILITY PLANT	475,425,459	(19,752,457)	455,673,002	323,110,041	(11,542,631)	311,567,410	152,315,418	(8,209,826)	144,105,592

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%	67.260%	32.740%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.486%	31.514%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended April 30, 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	475,425,459	(19,752,457)	455,673,002	323,110,041	(11,542,631)	311,567,410	152,315,418	(8,209,826)	144,105,592
		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	985,068	985,068	0	680,288	680,288	0	304,780	304,780
4	252000	Customer Advances	(3,368)	(69)	(3,437)	0	(49)	(49)	(3,368)	(20)	(3,388)
99	235199	Customer Deposits	(576,531)	0	(576,531)	(576,531)	0	(576,531)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(2,159,767)	0	(2,159,767)	(1,806,911)	0	(1,806,911)	(352,856)	0	(352,856)
99	182302	WA Excess Nat Gas Line Extension	8,040,928	0	8,040,928	8,040,928	0	8,040,928	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,688,595)	0	(1,688,595)	(1,688,595)	0	(1,688,595)	0	0	0
C-WKC		Working Capital	10,048,153	0	10,048,153	6,512,849	0	6,512,849	3,535,304	0	3,535,304
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	13,660,820	6,716,063	20,376,883	10,481,740	4,638,112	15,119,852	3,179,080	2,077,951	5,257,031
		NET RATE BASE	489,086,279	(13,036,394)	476,049,885	333,591,781	(6,904,519)	326,687,262	155,494,498	(6,131,875)	149,362,623

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended April 30, 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	67.260%	32.740%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	19,576	19,576												
Total Production/Transmission		96,109	96,109												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	49,910	35,004	10,256	4,650		10,256	10,256		7,318	7,318		2,938	2,938	
9,4	CD-AN	811	630	181			181	181		129	129		52	52	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		54,710	35,634	13,754	5,322		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,215,986	1,554,182	455,363	206,441		455,363	455,363		324,920	324,920		130,443	130,443	
9,4	CD-AN	1,450	1,127	323			323	323		230	230		93	93	
9,4	CD-ID	1,103	857	246		246		246				246		246	
	ED-AN	155,512	155,512												
	ED-ID	0	0												
	ED-WA	51,942	51,942												
8,4	GD-AA	10,718		7,348	3,370		7,348	7,348		5,243	5,243		2,105	2,105	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,436,711	1,763,620	463,280	209,811	246	463,034	463,280		330,393	330,393	246	132,641	132,887	
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		2,594,054	1,901,868	477,053	215,133	3,563	473,490	477,053		2,072	337,853	339,925	1,491	135,637	137,128

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(300,609,458)	(300,609,458)											
	Hydro (ED-AN)	(130,185,976)	(130,185,976)											
	Other (ED-AN)	(121,925,544)	(121,925,544)											
Total Electric Production		(552,720,978)	(552,720,978)											
Electric Transmission														
	ED-AN	(212,058,886)	(212,058,886)											
Total Electric Transmission		(212,058,886)	(212,058,886)											
Electric Distribution														
	ED-AN	(151,099)	(151,099)											
	ED-ID	(207,183,058)	(207,183,058)											
	ED-WA	(331,462,646)	(331,462,646)											
Total Electric Distribution		(538,796,803)	(538,796,803)											
Gas Underground Storage														
1	GD-AN	(15,562,214)	(15,562,214)		(15,562,214)	(15,562,214)		(10,747,265)	(10,747,265)		(4,814,949)	(4,814,949)		
	GD-OR	(1,054,700)		(1,054,700)										
Total Gas Underground Storage		(16,616,914)	(15,562,214)	(1,054,700)	(15,562,214)	(15,562,214)		(10,747,265)	(10,747,265)		(4,814,949)	(4,814,949)		
Gas Distribution														
6	GD-AN	(1,755,296)	(1,755,296)		(1,755,296)	(1,755,296)		(1,180,612)	(1,180,612)		(574,684)	(574,684)		
	GD-ID	(74,536,075)	(74,536,075)		(74,536,075)	(74,536,075)				(74,536,075)			(74,536,075)	
	GD-WA	(142,286,919)	(142,286,919)		(142,286,919)	(142,286,919)	(142,286,919)			(142,286,919)				
	GD-OR	(108,226,902)		(108,226,902)										
Total Gas Distribution		(326,805,192)	(218,578,290)	(108,226,902)	(216,822,994)	(1,755,296)	(218,578,290)	(142,286,919)	(1,180,612)	(143,467,531)	(74,536,075)	(574,684)	(75,110,759)	
General Plant														
	ED-AN	(45,945,725)	(45,945,725)											
	ED-ID	(10,087,027)	(10,087,027)											
	ED-WA	(19,373,710)	(19,373,710)											
7,4	CD-AA	(65,730,523)	(46,100,102)	(13,506,965)	(6,123,456)	(13,506,965)	(13,506,965)		(9,637,760)	(9,637,760)		(3,869,205)	(3,869,205)	
9,4	CD-AN	(12,546,534)	(9,750,539)	(2,795,995)		(2,795,995)	(2,795,995)		(1,995,054)	(1,995,054)		(800,941)	(800,941)	
9	CD-ID	(6,095,863)	(4,737,400)	(1,358,463)		(1,358,463)	(1,358,463)				(1,358,463)		(1,358,463)	
9	CD-WA	(4,215,357)	(3,275,965)	(939,392)		(939,392)	(939,392)	(939,392)						
8,4	GD-AA	(2,145,280)		(1,470,847)	(674,433)	(1,470,847)	(1,470,847)		(1,049,508)	(1,049,508)		(421,339)	(421,339)	
4	GD-AN	(2,960,616)		(2,960,616)		(2,960,616)	(2,960,616)		(2,112,518)	(2,112,518)		(848,098)	(848,098)	
	GD-ID	(1,826,686)		(1,826,686)		(1,826,686)	(1,826,686)				(1,826,686)		(1,826,686)	
	GD-WA	(6,534,852)		(6,534,852)		(6,534,852)	(6,534,852)	(6,534,852)						
	GD-OR	(4,470,297)		(4,470,297)										
Total General Plant		(181,932,470)	(139,270,468)	(31,393,816)	(11,268,186)	(10,659,393)	(20,734,423)	(31,393,816)	(7,474,244)	(14,794,840)	(22,269,084)	(3,185,149)	(5,939,583)	(9,124,732)
Total Accumulated Depreciation		(1,828,931,243)	(1,442,847,135)	(265,534,320)	(120,549,788)	(227,482,387)	(38,051,933)	(265,534,320)	(149,761,163)	(26,722,717)	(176,483,880)	(77,721,224)	(11,329,216)	(89,050,440)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 7/24/2018 10:35 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended April 30, 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	67.260%	32.740%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(11,327,621)	(11,327,621)												
Misc Intangible Plt (303000)	ED-AN	(1,682,878)	(1,682,878)												
Total Production/Transmission		(13,010,499)	(13,010,499)												
Distribution															
Franchises (302000)	ED-WA	(200,586)	(200,586)												
Misc Intangible Plt (303000)	ED-WA	(38,518)	(38,518)												
Total Distribution		(239,104)	(239,104)												
General Plant - 303000															
7,4	CD-AA	(2,683,862)	(1,882,326)	(551,507)	(250,029)		(551,507)	(551,507)		(393,522)	(393,522)		(157,985)	(157,985)	
9,4	CD-AN	(99,607)	(77,409)	(22,198)			(22,198)	(22,198)		(15,839)	(15,839)		(6,359)	(6,359)	
	GD-ID	(90,747)		(90,747)			(90,747)	(90,747)				(90,747)		(90,747)	
	GD-WA	(198,542)		(198,542)			(198,542)	(198,542)	(198,542)		(198,542)			(198,542)	
	GD-OR	(91,039)			(91,039)										
Total General Plant - 303000		(3,163,797)	(1,959,735)	(862,994)	(341,068)		(289,289)	(573,705)	(862,994)	(198,542)	(409,361)	(607,903)	(90,747)	(164,344)	(255,091)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(54,794,929)	(38,430,425)	(11,259,809)	(5,104,695)		(11,259,809)	(11,259,809)		(8,034,324)	(8,034,324)		(3,225,485)	(3,225,485)	
9,4	CD-AN	(57,296)	(44,527)	(12,769)			(12,769)	(12,769)		(9,111)	(9,111)		(3,658)	(3,658)	
9	CD-ID	(76,764)	(59,657)	(17,107)			(17,107)	(17,107)				(17,107)		(17,107)	
	ED-AN	(2,826,151)	(2,826,151)												
	ED-ID	0	0												
	ED-WA	(2,495,462)	(2,495,462)												
8,4	GD-AA	(420,778)		(288,494)	(132,284)		(288,494)	(288,494)		(205,852)	(205,852)		(82,642)	(82,642)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031		(60,671,380)	(43,856,222)	(11,578,179)	(5,236,979)		(17,107)	(11,561,072)	(11,578,179)	(8,249,287)	(8,249,287)		(17,107)	(3,311,785)	(3,328,892)
Gas Underground Storage															
1	GD-AN	(240,608)		(240,608)			(240,608)	(240,608)		(166,164)	(166,164)		(74,444)	(74,444)	
Total Gas Underground Storage		(240,608)		(240,608)			(240,608)	(240,608)		(166,164)	(166,164)		(74,444)	(74,444)	
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	0				
4	ED-AN	(110,935)	(110,935)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(110,935)	(110,935)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(77,436,323)	(59,176,495)	(12,681,781)	(5,578,047)		(306,396)	(12,375,385)	(12,681,781)	(198,542)	(8,824,812)	(9,023,354)	(107,854)	(3,550,573)	(3,658,427)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended April 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	
9		CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	
		TOTAL ACCOUNT	15,600,110	726,439	702,068	7,229,333	8,657,840	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	8,292,327	1,105,624	2,554,226	4,632,477	8,292,327	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,428,592	0	0	0	0	3,428,592	0	0	3,428,592	0	0	
99		GD-OR / AS	3,659,264	0	0	0	0	0	0	0	0	3,659,264	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	101,684,418	0	0	71,316,367	71,316,367	0	0	20,895,131	20,895,131	0	9,472,920	
9		CD-WA / ID / AN	25,414,552	5,617,665	5,869,034	8,264,220	19,750,919	1,610,882	1,682,962	2,369,789	5,663,633	0	0	
		TOTAL ACCOUNT	142,479,153	6,723,289	8,423,260	84,213,064	99,359,613	5,039,474	1,682,962	23,264,920	29,987,356	3,659,264	9,472,920	13,132,184
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,832,776	725,950	0	2,106,826	2,832,776	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	
7		CD-AA	77,350,196	0	0	54,249,560	54,249,560	0	0	15,894,692	15,894,692	0	7,205,944	
9		CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	
		TOTAL ACCOUNT	81,148,235	1,064,490	59,656	56,429,486	57,553,632	99,540	17,107	16,159,980	16,276,627	0	7,317,976	7,317,976
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	42,641,316	20,496,443	8,798,294	13,346,579	42,641,316	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,767,462	0	0	0	0	8,628,055	2,427,799	1,711,608	12,767,462	0	0	
99		GD-OR / AS	3,774,636	0	0	0	0	0	0	0	0	3,774,636	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,580,284	0	0	4,615,082	4,615,082	0	0	1,352,183	1,352,183	0	613,019	
9		CD-WA / ID / AN	6,010,094	1,913,528	754,157	2,003,059	4,670,744	548,710	216,257	574,383	1,339,350	0	0	
		TOTAL ACCOUNT	71,773,792	22,409,971	9,552,451	19,964,720	51,927,142	9,176,765	2,644,056	3,638,174	15,458,995	3,774,636	613,019	4,387,655

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	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	4,809,915	245,431	152,708	3,339,887	3,738,026	70,378	43,789	957,722	1,071,889	0	0	
		TOTAL ACCOUNT	5,321,967	255,892	167,071	3,714,313	4,137,276	158,538	43,789	957,722	1,160,049	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,000,842	739,855	233,715	4,027,272	5,000,842	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,526,592	0	0	0	0	1,852,133	299,658	374,801	2,526,592	0	0	0
99		GD-OR / AS	870,969	0	0	0	0	0	0	0	870,969	0	870,969	
8		GD-AA	4,281,222	0	0	0	0	0	0	2,935,291	2,935,291	0	1,345,931	1,345,931
7		CD-AA	13,040,633	0	0	9,146,048	9,146,048	0	0	2,679,720	2,679,720	0	1,214,865	1,214,865
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	0
		TOTAL ACCOUNT	26,891,975	751,953	988,926	13,316,611	15,057,490	1,855,602	516,217	6,030,901	8,402,720	870,969	2,560,796	3,431,765
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	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	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
7		CD-AA	0	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	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	1,311,108	311,802	15,617	983,689	1,311,108	0	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	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	50,710
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	118,078
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	0
		TOTAL ACCOUNT	2,876,439	311,802	15,617	1,874,356	2,201,775	0	0	464,959	464,959	40,917	168,788	209,705

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	0
		TOTAL ACCOUNT	38,032,983	14,566,718	9,785,006	9,145,097	33,496,821	2,456,517	936,160	1,050,418	4,443,095	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,896,721	12,156,180	7,037,000	45,703,541	64,896,721	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,161,982	0	0	0	0	669,822	492,160	0	1,161,982	0	0	0
99		GD-OR / AS	1,237,736	0	0	0	0	0	0	0	0	1,237,736	0	1,237,736
8		GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	361,935
7		CD-AA	52,709,081	0	0	36,967,514	36,967,514	0	0	10,831,189	10,831,189	0	4,910,378	4,910,378
9		CD-WA / ID / AN	15,132,733	1,668,599	2,942,165	7,149,640	11,760,404	478,475	843,674	2,050,180	3,372,329	0	0	0
		TOTAL ACCOUNT	136,289,519	13,824,779	9,979,165	89,820,695	113,624,639	1,148,297	1,335,834	13,670,700	16,154,831	1,237,736	5,272,313	6,510,049
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	463,980	0	0	325,413	325,413	0	0	95,343	95,343	0	43,224	43,224
9		CD-WA / ID / AN	13,560	3,875	6,663	0	10,538	1,111	1,911	0	3,022	0	0	0
		TOTAL ACCOUNT	629,601	3,875	13,509	468,261	485,645	1,111	1,911	95,343	98,365	2,367	43,224	45,591
		TOTAL GENERAL PLANT	521,157,615	60,639,208	39,686,729	286,289,777	386,615,714	22,896,459	7,275,472	67,443,100	97,615,031	10,502,909	26,423,961	36,926,870

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	12,796,449	3,106,387	0	9,690,062	12,796,449	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	82,672,921	0	0	57,982,653	57,982,653	0	0	16,988,459	16,988,459	0	7,701,809	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		TOTAL ACCOUNT	96,305,520	3,106,387	74,361	67,741,282	70,922,030	0	21,323	17,455,308	17,476,631	0	7,906,859	7,906,859
	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	2,196,277	0	0	1,540,359	1,540,359	0	0	451,313	451,313	0	204,605	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,196,277	0	0	1,540,359	1,540,359	0	0	451,313	451,313	0	204,605	204,605
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
		TOTAL	253,075,416	3,426,103	74,361	179,017,556	182,518,020	1,022,594	800,928	47,018,063	48,841,585	426,123	21,289,688	21,715,811	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,666,996)	(60,082,548)	(17,603,711)	(7,980,737)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(742,767)	(577,241)	(165,526)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,409,763)	(60,659,789)	(17,769,237)	(7,980,737)

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
COMMON WORKING CAPITAL
For Month Ended April 30, 2018
Average of Monthly Averages Basis

Report ID: C-WKC-1A

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	3,314,261	3,314,261	0	0	0	0	3,314,261
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	0	0	0	0	0	0	0
7/4	154550 Supply Chain Average Cost Variance	0	0	(6,608)	(6,608)	0	0	0	0	(6,608)
7/4	154560 Supply Chain Invoice Price Variance	0	0	21	21	0	0	0	0	21
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	53,586,380	26,462,828	0	80,049,208	47,073,531	22,927,524	6,512,849	3,535,304	0
TOTAL		53,586,380	26,462,828	3,307,674	83,356,882	47,073,531	22,927,524	6,512,849	3,535,304	3,307,674

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						