

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	36,262,938	24,233,279	12,029,659
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,262,938	24,233,279	12,029,659
G-APL	Gas Net Adjusted Rate Base	471,501,251	322,612,462	148,888,789
	RATE OF RETURN	7.691%	7.512%	8.080%

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 April 30, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers - AMA Percent	05-01-2017 thru 04-30-2018	244,378 100.000%	161,954 66.272%	82,424 33.728%
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2017 thru 04-30-2018	13,820,634 100.000%	9,624,246 69.637%	4,196,388 30.363%
	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	05-01-2017 thru 04-30-2018	273,435,668 100.000%	185,479,929 67.833%	87,955,739 32.167%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
	Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
	Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	XXXXXX
	Adjustments		0			
	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 April 30, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,502,745	0	7,709,221	3,793,524
	Direct O & M Accts 901 - 935		15,449,456	0	10,353,713	5,095,743
	Direct O & M Accts 901 - 905 Utility 9 Only		1,688,556	0	1,688,556	XXXXXX
	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-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended April 30, 2018	
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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	System	Washington	Idaho	
			279,247,994	190,413,141	88,834,853	
			100.000%	68.188%	31.812%	
11	Book Depreciation Percent	05-01-2017 thru 04-30-2018	22,015,993	15,026,040	6,989,953	
			100.000%	68.251%	31.749%	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2017 thru 04-30-2018	560,493,127	382,565,818	177,927,309	
			100.000%	68.255%	31.745%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2017 thru 04-30-2018	63,393,264	46,488,789	16,904,475	
			100.000%	73.334%	26.666%	
14	Net Allocated Schedule M's - AMA Percent	05-01-2017 thru 04-30-2018	-36,910,914	-24,955,885	-11,955,029	
			100.000%	67.611%	32.389%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended April 30, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99 480000	Residential	147,857,483	0	147,857,483	103,370,337	0	103,370,337	44,487,146	0	44,487,146
99 4812XX	Commercial - Firm & Interruptible	67,711,696	0	67,711,696	48,174,325	0	48,174,325	19,537,371	0	19,537,371
99 4813XX	Industrial-Firm	3,036,874	0	3,036,874	1,818,395	0	1,818,395	1,218,479	0	1,218,479
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	272,616	0	272,616	241,212	0	241,212	31,404	0	31,404
99 499XXX	Unbilled Revenue	(1,122,011)	0	(1,122,011)	(785,382)	0	(785,382)	(336,629)	0	(336,629)
TOTAL SALES TO ULTIMATE CUSTOMERS		217,756,658	0	217,756,658	152,818,887	0	152,818,887	64,937,771	0	64,937,771
OTHER OPERATING REVENUES:										
99 483XXX	Sales for Resale	79,457,516	0	79,457,516	53,105,406	0	53,105,406	26,352,110	0	26,352,110
4 488000	Miscellaneous Service Revenues	17,028	0	17,028	8,616	0	8,616	8,412	0	8,412
99 4893XX	Transportation Revenues	5,715,745	0	5,715,745	5,137,295	0	5,137,295	578,450	0	578,450
99 493000	Rent from Gas Property	2,403	0	2,403	2,403	0	2,403	0	0	0
4 495XXX	Other Gas Revenues	(1,836,935)	417,046	(1,419,889)	(1,301,496)	297,579	(1,003,917)	(535,439)	119,467	(415,972)
99 496100	Provision for Rate Refund	(2,505,882)	0	(2,505,882)	(2,505,882)	0	(2,505,882)	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(219,921)	(5,705,391)	(5,925,312)	(241,630)	(3,781,077)	(4,022,707)	21,709	(1,924,314)	(1,902,605)
TOTAL OTHER OPERATING REVENUES		80,629,954	(5,288,345)	75,341,609	54,204,712	(3,483,498)	50,721,214	26,425,242	(1,804,847)	24,620,395
TOTAL GAS REVENUES		298,386,612	(5,288,345)	293,098,267	207,023,599	(3,483,498)	203,540,101	91,363,013	(1,804,847)	89,558,166
PRODUCTION EXPENSES:										
G-804 804/805	City Gate Purchases	142,760,304	0	142,760,304	96,050,092	0	96,050,092	46,710,212	0	46,710,212
99 808XXX	Net Natural Gas Storage Transactions	1,735,529	0	1,735,529	1,551,616	0	1,551,616	183,913	0	183,913
99 811000	Gas Used for Products Extraction	(765,615)	0	(765,615)	(515,853)	0	(515,853)	(249,762)	0	(249,762)
10 813000	Other Gas Expenses	0	1,301,797	1,301,797	0	887,669	887,669	0	414,128	414,128
99 813010	Gas Technology Institute (GTI) Expenses	113,886	0	113,886	79,575	0	79,575	34,311	0	34,311
TOTAL PRODUCTION EXPENSES		143,844,104	1,301,797	145,145,901	97,165,430	887,669	98,053,099	46,678,674	414,128	47,092,802
UNDERGROUND STORAGE EXPENSES:										
1 814000	Supervision & Engineering	0	22,758	22,758	0	15,717	15,717	0	7,041	7,041
1 824000	Other Expenses	0	896,746	896,746	0	619,293	619,293	0	277,453	277,453
1 837000	Other Equipment	0	888,953	888,953	0	613,911	613,911	0	275,042	275,042
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,808,457	1,808,457	0	1,248,921	1,248,921	0	559,536	559,536
G-DEPX	Depreciation Expense-Underground Storage	0	807,637	807,637	0	557,754	557,754	0	249,883	249,883
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX	Taxes Other Than FIT	0	210,646	210,646	0	145,472	145,472	0	65,174	65,174

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	1,018,510	1,018,510	0	703,383	703,383	0	315,127	315,127
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,826,967	2,826,967	0	1,952,304	1,952,304	0	874,663	874,663

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months 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	464,714	1,316,565	1,781,279	327,781	916,816	1,244,597	136,933	399,749	536,682
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,554,789	1,111,468	4,666,257	2,295,206	773,993	3,069,199	1,259,583	337,475	1,597,058
3	875000 Measuring & Reg Sta Exp-General	129,841	0	129,841	85,625	0	85,625	44,216	0	44,216
3	876000 Measuring & Reg Sta Exp-Industrial	25,730	0	25,730	20,967	0	20,967	4,763	0	4,763
3	877000 Measuring & Reg Sta Exp-City Gate	147,137	0	147,137	65,258	0	65,258	81,879	0	81,879
3	878000 Meter & House Regulator Expenses	581,407	0	581,407	350,413	0	350,413	230,994	0	230,994
3	879000 Customer Installation Expenses	1,961,404	89,394	2,050,798	1,304,386	62,251	1,366,637	657,018	27,143	684,161
3	880000 Other Expenses	1,622,221	614,802	2,237,023	1,189,885	428,130	1,618,015	432,336	186,672	619,008
3	881000 Rents	0	38,394	38,394	0	26,736	26,736	0	11,658	11,658
	MAINTENANCE									
3	885000 Supervision & Engineering	225,333	0	225,333	131,258	0	131,258	94,075	0	94,075
3	887000 Mains	1,138,513	454	1,138,967	803,696	316	804,012	334,817	138	334,955
3	889000 Measuring & Reg Sta Exp-General	254,816	58,816	313,632	176,663	40,958	217,621	78,153	17,858	96,011
3	890000 Measuring & Reg Sta Exp-Industrial	924,298	5,963	930,261	891,055	4,152	895,207	33,243	1,811	35,054
3	891000 Measuring & Reg Sta Exp-City Gate	80,149	401	80,550	51,315	279	51,594	28,834	122	28,956
3	892000 Services	1,280,482	0	1,280,482	929,165	0	929,165	351,317	0	351,317
3	893000 Meters & House Regulators	1,427,079	691,164	2,118,243	1,001,482	481,306	1,482,788	425,597	209,858	635,455
3	894000 Other Equipment	2,721	246,677	249,398	91	171,778	171,869	2,630	74,899	77,529
	TOTAL DISTRIBUTION OPERATING EXP	13,820,634	4,174,098	17,994,732	9,624,246	2,906,715	12,530,961	4,196,388	1,267,383	5,463,771
G-DEPX	Depreciation Expense-Distribution	16,210,788	64,600	16,275,388	10,904,666	43,820	10,948,486	5,306,122	20,780	5,326,902
G-OTX	Taxes Other Than FIT	17,248,996	0	17,248,996	14,380,517	0	14,380,517	2,868,479	0	2,868,479
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	33,459,784	64,600	33,524,384	25,285,183	43,820	25,329,003	8,174,601	20,780	8,195,381
	TOTAL DISTRIBUTION EXPENSES	47,280,418	4,238,698	51,519,116	34,909,429	2,950,535	37,859,964	12,370,989	1,288,163	13,659,152

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	138,268	138,268	0	91,633	91,633	0	46,635	46,635
2	902000	Meter Reading Expenses	1,916,095	109,379	2,025,474	1,777,946	72,488	1,850,434	138,149	36,891	175,040
2	903XXX	Customer Records & Collection Expenses	1,337,330	4,899,911	6,237,241	941,015	3,247,269	4,188,284	396,315	1,652,642	2,048,957
2	904000	Uncollectible Accounts	0	1,687,139	1,687,139	0	1,118,101	1,118,101	0	569,038	569,038
2	905000	Misc Customer Accounts	0	203,924	203,924	0	135,145	135,145	0	68,779	68,779
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,253,425	7,038,621	10,292,046	2,718,961	4,664,636	7,383,597	534,464	2,373,985	2,908,449
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,450,078	181,225	8,631,303	7,042,837	120,101	7,162,938	1,407,241	61,124	1,468,365
2	909000	Advertising	3,495	741,637	745,132	3,495	491,498	494,993	0	250,139	250,139
2	910000	Misc Customer Service & Info Exp	0	191,377	191,377	0	126,829	126,829	0	64,548	64,548
TOTAL CUSTOMER SERVICE & INFO EXP			8,453,573	1,114,239	9,567,812	7,046,332	738,428	7,784,760	1,407,241	375,811	1,783,052
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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For Twelve Months Ended April 30, 2018	
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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	151,629	9,018,522	9,170,151	103,018	6,435,076	6,538,094	48,611	2,583,446	2,632,057
4	921000	Office Supplies & Expenses	5,870	1,154,271	1,160,141	5,870	823,619	829,489	0	330,652	330,652
4	922000	Admin. Expenses Transferred - Credit	0	(18,673)	(18,673)	0	(13,324)	(13,324)	0	(5,349)	(5,349)
4	923000	Outside Services Employed	92,614	2,089,895	2,182,509	92,614	1,491,224	1,583,838	0	598,671	598,671
4	924000	Property Insurance Premium	0	298,095	298,095	0	212,703	212,703	0	85,392	85,392
4	925XXX	Injuries and Damages	(634)	841,922	841,288	(678)	600,745	600,067	44	241,177	241,221
4	926XXX	Employee Pensions and Benefits	673	432,844	433,517	673	308,852	309,525	0	123,992	123,992
4	928000	Regulatory Commission Expenses	821,957	286,152	1,108,109	581,811	204,181	785,992	240,146	81,971	322,117
4	930000	Miscellaneous General Expenses	40,688	980,670	1,021,358	28,232	699,747	727,979	12,456	280,923	293,379
4	931000	Rents	7,440	160,117	167,557	7,440	114,250	121,690	0	45,867	45,867
4	935000	Maintenance of General Plant	354,480	2,848,633	3,203,113	268,672	2,032,614	2,301,286	85,808	816,019	901,827
TOTAL ADMIN & GEN OPERATING EXP			1,474,717	18,092,448	19,567,165	1,087,652	12,909,687	13,997,339	387,065	5,182,761	5,569,826
G-DEPX	Depreciation Expense-General Plant		368,787	4,564,182	4,932,969	263,074	3,256,727	3,519,801	105,713	1,307,455	1,413,168
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		4,046	5,236,099	5,240,145	0	3,736,166	3,736,166	4,046	1,499,933	1,503,979
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	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(346,545)	0	(346,545)	(238,058)	0	(238,058)	(108,487)	0	(108,487)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(312,813)	0	(312,813)	(312,813)	0	(312,813)	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			(78,585)	9,925,523	9,846,938	(262,935)	7,082,258	6,819,323	184,350	2,843,265	3,027,615
TOTAL ADMIN & GENERAL EXPENSES			1,396,132	28,017,971	29,414,103	824,717	19,991,945	20,816,662	571,415	8,026,026	8,597,441
TOTAL EXPENSES BEFORE FIT			204,227,652	44,538,293	248,765,945	142,664,869	31,185,517	173,850,386	61,562,783	13,352,776	74,915,559
NET OPERATING INCOME (LOSS) BEFORE FIT					44,332,322		29,689,715			14,642,607	
G-FIT	FEDERAL INCOME TAX				1,231,988		244,003			987,985	
G-FIT	DEFERRED FEDERAL INCOME TAX				6,857,460		5,227,265			1,630,195	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(20,064)		(14,832)			(5,232)	
GAS NET OPERATING INCOME (LOSS)					36,262,938		24,233,279			12,029,659	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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 - AMA		100.000%		66.272%		33.728%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.637%		30.363%		
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-495-12A
For Twelve Months 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	53,375	417,046	470,421	53,220	297,579	350,799	155	119,467	119,622
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,009,525	0	3,009,525	1,490,475	0	1,490,475
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	242,867	0	242,867	0	0	0	242,867	0	242,867
4	495328	Residential Decoupling Deferral	1,213,462	0	1,213,462	1,783,293	0	1,783,293	(569,831)	0	(569,831)
4	495329	Amortization Res Decoupling Deferral	(7,230,188)	0	(7,230,188)	(6,038,553)	0	(6,038,553)	(1,191,635)	0	(1,191,635)
4	495338	Non-Res Decoupling Deferred Rev	1,403,306	0	1,403,306	1,643,424	0	1,643,424	(240,118)	0	(240,118)
4	495339	Amortization Non-Res Decoupling	(2,019,757)	0	(2,019,757)	(1,752,405)	0	(1,752,405)	(267,352)	0	(267,352)
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	(1,836,935)	417,046	(1,419,889)	(1,301,496)	297,579	(1,003,917)	(535,439)	119,467	(415,972)

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-804-12A
For Twelve Months 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	96,104,958	0	96,104,958	64,343,168	0	64,343,168	31,761,790	0	31,761,790
1	804001	Pipeline Demand Costs	26,584,975	0	26,584,975	18,556,450	0	18,556,450	8,028,525	0	8,028,525
1	804002	Transport Variable Charges	501,919	0	501,919	351,816	0	351,816	150,103	0	150,103
6	804010	Gas Costs - Fixed Hedge	(71,154)	0	(71,154)	(47,534)	0	(47,534)	(23,620)	0	(23,620)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	336,708	0	336,708	225,527	0	225,527	111,181	0	111,181
6	804018	Merchandise Processing Fee	295,195	0	295,195	194,710	0	194,710	100,485	0	100,485
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	12,484,840	0	12,484,840	8,511,647	0	8,511,647	3,973,193	0	3,973,193
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	7,580,599	0	7,580,599	5,082,845	0	5,082,845	2,497,754	0	2,497,754
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(23,118,005)	0	(23,118,005)	(15,396,265)	0	(15,396,265)	(7,721,740)	0	(7,721,740)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	22,060,269	0	22,060,269	14,227,728	0	14,227,728	7,832,541	0	7,832,541
		TOTAL PURCHASED GAS COSTS	142,760,304	0	142,760,304	96,050,092	0	96,050,092	46,710,212	0	46,710,212

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.833%	32.167%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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
2	908000	Customer Assistance Expense	315,878	181,225	497,103	253,587	120,101	373,688	62,291	61,124	123,415
99	908600	Public Purpose Tariff Rider Expense Offset	8,130,884	0	8,130,884	6,780,561	0	6,780,561	1,350,323	0	1,350,323
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	(112,228)	0	(112,228)	(106,855)	0	(106,855)	(5,373)	0	(5,373)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,450,078	181,225	8,631,303	7,042,837	120,101	7,162,938	1,407,241	61,124	1,468,365

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.272%	33.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	471,501,251	322,612,462	148,888,789
	Interest Deduction for FIT Calculation	13,783,472	9,449,319	4,334,153
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended April 30, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	293,098,267	203,540,101	89,558,166
G-OPS	Operating & Maintenance Expense	204,376,113	140,998,677	63,377,436
G-OPS	Book Deprec/Amort and Reg Amortizations	26,930,190	18,325,720	8,604,470
G-OTX	Taxes Other than FIT	17,459,642	14,525,989	2,933,653
	Net Operating Income Before FIT	44,332,322	29,689,715	14,642,607
G-INT	Less: Interest Expense	13,783,472	9,449,319	4,334,153
G-SCM	Schedule M Adjustments	(17,912,977)	(13,869,185)	(4,043,792)
	Taxable Net Operating Income	12,635,873	6,371,211	6,264,662
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,653,533	1,337,954	1,315,579
	Federal Income Tax on 2017 Income at 35%	(1,421,545)	(1,093,951)	(327,594)
	Total Federal Income Tax	1,231,988	244,003	987,985
G-DTE	Deferred FIT	6,857,460	5,227,265	1,630,195
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,069,384	5,456,436	2,612,948
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended April 30, 2018
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,623,424	10,797,986	27,421,410	11,192,602	7,683,988	18,876,590	5,430,822	3,113,998	8,544,820
12	997001	Contributions In Aid of Construction	0	195,883	195,883	0	133,700	133,700	0	62,183	62,183
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	513,415	513,415	0	366,342	366,342	0	147,073	147,073
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,060,350)	0	(1,060,350)	(1,171,151)	0	(1,171,151)	110,801	0	110,801
4	997015	Airplane Lease Payments	0	163,588	163,588	0	116,727	116,727	0	46,861	46,861
12	997016	Redemption Expense Amortization	0	296,516	296,516	0	202,387	202,387	0	94,129	94,129
4	997020	FAS87 Current Pension Accrual	0	120,958	120,958	0	86,308	86,308	0	34,650	34,650
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	9,181,634	0	9,181,634	7,155,566	0	7,155,566	2,026,068	0	2,026,068
12	997032	Interest Rate Swaps	0	(1,122,110)	(1,122,110)	0	(765,896)	(765,896)	0	(356,214)	(356,214)
4	997033	DSM Tariff Rider	(314,019)	0	(314,019)	(551,162)	0	(551,162)	237,143	0	237,143
12	997048	AFUDC	0	(495,754)	(495,754)	0	(338,377)	(338,377)	0	(157,377)	(157,377)
11	997049	Tax Depreciation	0	(49,757,879)	(49,757,879)	0	(33,960,250)	(33,960,250)	0	(15,797,629)	(15,797,629)
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	(112,228)	0	(112,228)	(106,855)	0	(106,855)	(5,373)	0	(5,373)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	349,790	349,790	0	238,735	238,735	0	111,055	111,055
4	997081	Deferred Compensation	0	127,890	127,890	0	91,255	91,255	0	36,635	36,635
4	997082	Meal Disallowances	0	135,331	135,331	0	96,564	96,564	0	38,767	38,767
4	997083	Paid Time Off	0	73,460	73,460	0	52,417	52,417	0	21,043	21,043
2	997084	Customer Uncollectibles	0	8,278	8,278	0	5,486	5,486	0	2,792	2,792
99	997098	Provision for Rate Refund	(285,444)	0	(285,444)	(285,444)	0	(285,444)	0	0	0
12	997101	Repairs 481 (a)	0	(4,023,659)	(4,023,659)	0	(2,746,348)	(2,746,348)	0	(1,277,311)	(1,277,311)
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	(4,999,326)	0	(4,999,326)	(4,999,326)	0	(4,999,326)	0	0	0
99	997107	MDM System	(312,813)	0	(312,813)	(312,813)	0	(312,813)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	219,921	5,705,391	5,925,312	241,630	3,781,077	4,022,707	(21,709)	1,924,314	1,902,605
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(110,996)	0	(110,996)	(76,347)	0	(76,347)	(34,649)	0	(34,649)
TOTAL SCHEDULE M ADJUSTMENTS			24,033,017	(36,910,916)	(17,912,977)	11,086,700	(24,955,885)	(13,869,185)	7,911,239	(11,955,031)	(4,043,792)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.272%	33.728%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.833%	32.167%
G-ALL	11	Book Depreciation	100.000%	68.251%	31.749%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.255%	31.745%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	7,879,862	5,378,400	2,501,462
99	410100	Deferred Federal Income Tax Exp	(932,105)	(88,333)	(843,772)
		SUBTOTAL	6,947,757	5,290,067	1,657,690
14	411100	Deferred Federal Income Tax Expense - Allocated	(52,883)	(36,095)	(16,788)
99	411100	Deferred Federal Income Tax Exp	(37,414)	(26,707)	(10,707)
		SUBTOTAL	(90,297)	(62,802)	(27,495)
		Total Deferred Federal Income Tax Expense	6,857,460	5,227,265	1,630,195

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.255%	31.745%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	210,646	210,646	0	145,472	145,472	0	65,174	65,174
		TOTAL UNDERGROUND STORAGE TAX	0	210,646	210,646	0	145,472	145,472	0	65,174	65,174
		DISTRIBUTION									
99	408110	State Excise Tax	5,954,856	0	5,954,856	5,954,856	0	5,954,856	0	0	0
99	408120	Municipal Occupation & License Tax	6,743,703	0	6,743,703	5,583,000	0	5,583,000	1,160,703	0	1,160,703
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	4,566,789	0	4,566,789	2,842,661	0	2,842,661	1,724,128	0	1,724,128
99	409100	State Income Tax	(16,352)	0	(16,352)	0	0	0	(16,352)	0	(16,352)
		TOTAL DISTRIBUTION TAX	17,248,996	0	17,248,996	14,380,517	0	14,380,517	2,868,479	0	2,868,479
		TOTAL TAXES OTHER THAN FIT	17,248,996	210,646	17,459,642	14,380,517	145,472	14,525,989	2,868,479	65,174	2,933,653

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 April 30, 2018
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	41,905,707	41,927,030	0	29,901,399	29,901,399	21,323	12,004,308	12,025,631
TOTAL INTANGIBLE PLANT			1,823,522	43,795,056	45,618,578	1,022,594	31,249,525	32,272,119	800,928	12,545,531	13,346,459
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	2,253,050	2,253,050	0	1,555,956	1,555,956	0	697,094	697,094
1	352XXX	Wells	0	18,962,593	18,962,593	0	13,095,567	13,095,567	0	5,867,026	5,867,026
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	12,376,564	12,376,564	0	8,547,255	8,547,255	0	3,829,309	3,829,309
1	355000	Measuring & Regulating Equipment	0	1,047,318	1,047,318	0	723,278	723,278	0	324,040	324,040
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,342,382	2,342,382	0	1,617,649	1,617,649	0	724,733	724,733
TOTAL UNDERGROUND STORAGE PLANT			0	39,709,592	39,709,592	0	27,442,087	27,442,087	0	12,267,505	12,267,505
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	217,705	0	217,705	123,263	0	123,263	94,442	0	94,442
6	375000	Structures & Improvements	955,946	0	955,946	584,944	0	584,944	371,002	0	371,002
6	376000	Mains	322,712,536	2,512,521	325,225,057	211,884,299	1,704,318	213,588,617	110,828,237	808,203	111,636,440
6	378000	Measuring & Reg Station Equip-General	5,937,516	127,100	6,064,616	3,669,770	86,216	3,755,986	2,267,746	40,884	2,308,630
6	379000	Measuring & Reg Station Equip-City Gate	6,840,368	0	6,840,368	2,351,781	0	2,351,781	4,488,587	0	4,488,587
6	380000	Services	230,558,187	0	230,558,187	157,554,788	0	157,554,788	73,003,399	0	73,003,399
6	381000	Meters	78,353,183	0	78,353,183	54,515,307	0	54,515,307	23,837,876	0	23,837,876
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	3,371,924	0	3,371,924	2,625,981	0	2,625,981	745,943	0	745,943
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			649,035,960	2,639,621	651,675,581	433,374,058	1,790,534	435,164,592	215,661,902	849,087	216,510,989
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,850,040	2,109,983	4,960,023	2,752,604	1,505,557	4,258,161	97,436	604,426	701,862
4	390XXX	Structures & Improvements	6,010,743	23,116,326	29,127,069	4,390,258	16,494,423	20,884,681	1,620,485	6,621,903	8,242,388
4	391XXX	Office Furniture & Equipment	89,722	14,482,742	14,572,464	70,782	10,334,016	10,404,798	18,940	4,148,726	4,167,666
4	392XXX	Transportation Equipment	11,504,847	2,625,585	14,130,432	8,884,563	1,873,460	10,758,023	2,620,284	752,125	3,372,409
4	393000	Stores Equipment	165,323	923,692	1,089,015	126,897	659,091	785,988	38,426	264,601	303,027
4	394000	Tools, Shop & Garage Equipment	2,413,621	5,941,137	8,354,758	1,882,580	4,239,239	6,121,819	531,041	1,701,898	2,232,939

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	14,200	354,374	368,574	10,709	252,860	263,569	3,491	101,514	105,005
4	396XXX	Power Operated Equipment	3,322,245	1,052,482	4,374,727	2,456,895	750,988	3,207,883	865,350	301,494	1,166,844
4	397XXX	Communications Equipment	2,458,824	12,937,495	15,396,319	1,123,231	9,231,420	10,354,651	1,335,593	3,706,075	5,041,668
4	398000	Miscellaneous Equipment	2,555	83,904	86,459	1,111	59,869	60,980	1,444	24,035	25,479
		TOTAL GENERAL PLANT	28,832,120	63,627,720	92,459,840	21,699,630	45,400,923	67,100,553	7,132,490	18,226,797	25,359,287
		TOTAL PLANT IN SERVICE	679,691,602	149,771,989	829,463,591	456,096,282	105,883,069	561,979,351	223,595,320	43,888,920	267,484,240
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,194,218)	(15,194,218)	0	(10,493,127)	(10,493,127)	0	(4,701,091)	(4,701,091)
G-ADEP		Distribution Plant	(210,912,071)	(1,725,688)	(212,637,759)	(138,546,921)	(1,170,586)	(139,717,507)	(72,365,150)	(555,102)	(72,920,252)
G-ADEP		General Plant	(10,062,702)	(19,003,874)	(29,066,576)	(7,051,740)	(13,560,024)	(20,611,764)	(3,010,962)	(5,443,850)	(8,454,812)
		TOTAL ACCUMULATED DEPRECIATION	(220,974,773)	(35,923,780)	(256,898,553)	(145,598,661)	(25,223,737)	(170,822,398)	(75,376,112)	(10,700,043)	(86,076,155)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(271,046)	(516,301)	(787,347)	(187,147)	(368,401)	(555,548)	(83,899)	(147,900)	(231,799)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(15,253)	(11,028,805)	(11,044,058)	0	(7,869,493)	(7,869,493)	(15,253)	(3,159,312)	(3,174,565)
G-AAAMT		Underground Storage	0	(240,504)	(240,504)	0	(166,092)	(166,092)	0	(74,412)	(74,412)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(286,299)	(11,785,610)	(12,071,909)	(187,147)	(8,403,986)	(8,591,133)	(99,152)	(3,381,624)	(3,480,776)
		TOTAL ACCUMULATED DEPR/AMORT	(221,261,072)	(47,709,390)	(268,970,462)	(145,785,808)	(33,627,723)	(179,413,531)	(75,475,264)	(14,081,667)	(89,556,931)
		NET GAS UTILITY PLANT before DFIT	458,430,530	102,062,599	560,493,129	310,310,474	72,255,346	382,565,820	148,120,056	29,807,253	177,927,309
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(105,918,641)	(105,918,641)	0	(72,294,768)	(72,294,768)	0	(33,623,873)	(33,623,873)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,945,952)	(17,945,952)	0	(12,800,160)	(12,800,160)	0	(5,145,792)	(5,145,792)
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	(670,394)	(670,394)	0	(457,577)	(457,577)	0	(212,817)	(212,817)
		TOTAL ACCUMULATED DFIT	0	(124,534,987)	(124,534,987)	0	(85,552,505)	(85,552,505)	0	(38,982,482)	(38,982,482)
		NET GAS UTILITY PLANT	458,430,530	(22,472,388)	435,958,142	310,310,474	(13,297,159)	297,013,315	148,120,056	(9,175,229)	138,944,827

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%	67.833%	32.167%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.255%	31.745%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	458,430,530	(22,472,388)	435,958,142	310,310,474	(13,297,159)	297,013,315	148,120,056	(9,175,229)	138,944,827
		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	10,037,289	10,037,289	0	6,931,752	6,931,752	0	3,105,537	3,105,537
4	252000	Customer Advances	(31,465)	(1,582)	(33,047)	(3,443)	(1,129)	(4,572)	(28,022)	(453)	(28,475)
99	235199	Customer Deposits	(553,424)	0	(553,424)	(553,424)	0	(553,424)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(629,932)	0	(629,932)	(527,016)	0	(527,016)	(102,916)	0	(102,916)
99	182302	WA Excess Nat Gas Line Extension	5,709,814	0	5,709,814	5,709,814	0	5,709,814	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,685,778)	0	(1,685,778)	(1,685,778)	0	(1,685,778)	0	0	0
C-WKC		Working Capital	16,967,123	0	16,967,123	11,770,498	0	11,770,498	5,196,625	0	5,196,625
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	19,776,338	15,766,771	35,543,109	14,710,651	10,888,496	25,599,147	5,065,687	4,878,275	9,943,962
		NET RATE BASE	478,206,868	(6,705,617)	471,501,251	325,021,125	(2,408,663)	322,612,462	153,185,743	(4,296,954)	148,888,789

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-12A
For Twelve Months 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	67.833%	32.167%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	232,318	232,318												
Total Production/Transmission		1,150,718	1,150,718												
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	25,013,630	17,543,309	5,140,051	2,330,270		5,140,051	5,140,051		3,667,632	3,667,632		1,472,419	1,472,419	
9,4	CD-AN	17,389	13,514	3,875			3,875	3,875		2,765	2,765		1,110	1,110	
9,4	CD-ID	18,155	14,109	4,046			4,046	4,046				4,046		4,046	
	ED-AN	1,555,906	1,555,906												
	ED-ID	0	0												
	ED-WA	662,458	662,458												
8,4	GD-AA	134,437		92,173	42,264		92,173	92,173		65,769	65,769		26,404	26,404	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		27,401,975	19,789,296	5,240,145	2,372,534		4,046	5,236,099	5,240,145		3,736,166	3,736,166	4,046	1,499,933	1,503,979
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		29,287,497	21,445,681	5,405,418	2,436,398		43,850	5,361,568	5,405,418	24,862	3,825,688	3,850,550	18,988	1,535,880	1,554,868

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-12A
For Twelve Months 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)	(298,249,589)	(298,249,589)											
	Hydro (ED-AN)	(129,043,073)	(129,043,073)											
	Other (ED-AN)	(117,695,019)	(117,695,019)											
Total Electric Production		(544,987,681)	(544,987,681)											
Electric Transmission														
	ED-AN	(211,034,712)	(211,034,712)											
Total Electric Transmission		(211,034,712)	(211,034,712)											
Electric Distribution														
	ED-AN	(124,066)	(124,066)											
	ED-ID	(200,980,934)	(200,980,934)											
	ED-WA	(321,117,406)	(321,117,406)											
Total Electric Distribution		(522,222,406)	(522,222,406)											
Gas Underground Storage														
1	GD-AN	(15,194,218)	(15,194,218)		(15,194,218)	(15,194,218)		(10,493,127)	(10,493,127)		(4,701,091)	(4,701,091)		
	GD-OR	(989,723)		(989,723)										
Total Gas Underground Storage		(16,183,941)	(15,194,218)	(989,723)	(15,194,218)	(15,194,218)		(10,493,127)	(10,493,127)		(4,701,091)	(4,701,091)		
Gas Distribution														
6	GD-AN	(1,725,688)	(1,725,688)		(1,725,688)	(1,725,688)		(1,170,586)	(1,170,586)		(555,102)	(555,102)		
	GD-ID	(72,365,150)	(72,365,150)		(72,365,150)	(72,365,150)				(72,365,150)		(72,365,150)		
	GD-WA	(138,546,921)	(138,546,921)		(138,546,921)	(138,546,921)	(138,546,921)							
	GD-OR	(106,020,732)		(106,020,732)										
Total Gas Distribution		(318,658,491)	(212,637,759)	(106,020,732)	(210,912,071)	(1,725,688)	(212,637,759)	(138,546,921)	(1,170,586)	(139,717,507)	(72,365,150)	(555,102)	(72,920,252)	
General Plant														
	ED-AN	(46,799,484)	(46,799,484)											
	ED-ID	(9,601,275)	(9,601,275)											
	ED-WA	(18,714,747)	(18,714,747)											
7,4	CD-AA	(58,100,675)	(40,748,908)	(11,939,108)	(5,412,659)	(11,939,108)	(11,939,108)		(8,519,031)	(8,519,031)		(3,420,077)	(3,420,077)	
9,4	CD-AN	(12,170,890)	(9,458,607)	(2,712,283)		(2,712,283)	(2,712,283)		(1,935,322)	(1,935,322)		(776,961)	(776,961)	
9	CD-ID	(5,961,566)	(4,633,031)	(1,328,535)		(1,328,535)	(1,328,535)				(1,328,535)		(1,328,535)	
9	CD-WA	(4,049,824)	(3,147,321)	(902,503)		(902,503)	(902,503)	(902,503)						
8,4	GD-AA	(2,271,462)		(1,557,360)	(714,102)	(1,557,360)	(1,557,360)		(1,111,239)	(1,111,239)		(446,121)	(446,121)	
4	GD-AN	(2,795,123)		(2,795,123)		(2,795,123)	(2,795,123)		(1,994,432)	(1,994,432)		(800,691)	(800,691)	
	GD-ID	(1,682,427)		(1,682,427)		(1,682,427)	(1,682,427)				(1,682,427)		(1,682,427)	
	GD-WA	(6,149,237)		(6,149,237)		(6,149,237)	(6,149,237)	(6,149,237)						
	GD-OR	(4,757,217)		(4,757,217)										
Total General Plant		(173,053,927)	(133,103,373)	(29,066,576)	(10,883,978)	(10,062,702)	(19,003,874)	(29,066,576)	(7,051,740)	(13,560,024)	(20,611,764)	(3,010,962)	(5,443,850)	(8,454,812)
Total Accumulated Depreciation		(1,786,141,158)	(1,411,348,172)	(256,898,553)	(117,894,433)	(220,974,773)	(35,923,780)	(256,898,553)	(145,598,661)	(25,223,737)	(170,822,398)	(75,376,112)	(10,700,043)	(86,076,155)

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-12A
For Twelve Months 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	67.833%	32.167%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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	(10,906,687)	(10,906,687)												
Misc Intangible Plt (303000 ED-AN	(1,573,905)	(1,573,905)												
Total Production/Transmission	(12,480,592)	(12,480,592)												
Distribution														
Franchises (302000) ED-WA	(189,516)	(189,516)												
Misc Intangible Plt (303000 ED-WA	(35,829)	(35,829)												
Total Distribution	(225,345)	(225,345)												
General Plant - 303000														
7,4 CD-AA	(2,409,352)	(1,689,799)	(495,098)	(224,455)		(495,098)	(495,098)		(353,272)	(353,272)		(141,826)	(141,826)	
9,4 CD-AN	(95,146)	(73,943)	(21,203)			(21,203)	(21,203)		(15,129)	(15,129)		(6,074)	(6,074)	
GD-ID	(83,899)		(83,899)			(83,899)	(83,899)					(83,899)	(83,899)	
GD-WA	(187,147)		(187,147)			(187,147)	(187,147)		(187,147)	(187,147)				
GD-OR	(87,341)			(87,341)										
Total General Plant - 303000	(2,862,885)	(1,763,742)	(787,347)	(311,796)	(271,046)	(516,301)	(787,347)	(187,147)	(368,401)	(555,548)	(83,899)	(147,900)	(231,799)	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	(52,228,415)	(36,630,400)	(10,732,416)	(4,865,599)		(10,732,416)	(10,732,416)		(7,658,008)	(7,658,008)		(3,074,408)	(3,074,408)	
9,4 CD-AN	(49,325)	(38,333)	(10,992)			(10,992)	(10,992)		(7,843)	(7,843)		(3,149)	(3,149)	
9 CD-ID	(68,443)	(53,190)	(15,253)			(15,253)	(15,253)					(15,253)	(15,253)	
ED-AN	(2,124,392)	(2,124,392)												
ED-ID	0	0												
ED-WA	(2,469,038)	(2,469,038)												
8,4 GD-AA	(416,261)		(285,397)	(130,864)		(285,397)	(285,397)		(203,642)	(203,642)		(81,755)	(81,755)	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031	(57,355,874)	(41,315,353)	(11,044,058)	(4,996,463)	(15,253)	(11,028,805)	(11,044,058)	(4,996,463)	(7,869,493)	(7,869,493)	(15,253)	(3,159,312)	(3,174,565)	
Gas Underground Storage														
1 GD-AN	(240,504)		(240,504)			(240,504)	(240,504)		(166,092)	(166,092)		(74,412)	(74,412)	
Total Gas Underground Storage	(240,504)		(240,504)			(240,504)	(240,504)		(166,092)	(166,092)		(74,412)	(74,412)	
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	(88,921)	(88,921)												
ED-WA	0	0												
GD-WA	0		0			0	0		0	0				
GD-OR	0			0										
Total General Plant - 390200, 396200	(88,921)	(88,921)	0	0	0	0	0	0	0	0	0	0	0	
Total Accumulated Amortization	(73,254,121)	(55,873,953)	(12,071,909)	(5,308,259)	(286,299)	(11,785,610)	(12,071,909)	(187,147)	(8,403,986)	(8,591,133)	(99,152)	(3,381,624)	(3,480,776)	

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-12A
For Twelve Months 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 COMMON GENERAL PLANT For Twelve Months Ended April 30, 2018 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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
	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	0
99		GD-WA / ID / AN	2,548,445	0	0	0	0	2,548,445	0	0	2,548,445	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	1,659,009	711,971	339,789	237,538	1,289,298	204,160	97,436	68,115	369,711	0	0	0
		TOTAL ACCOUNT	15,391,243	725,582	702,068	7,229,333	8,656,983	2,752,605	97,436	2,109,983	4,960,024	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,208,068	1,064,670	2,548,185	4,595,213	8,208,068	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,789,478	0	0	0	0	2,789,478	0	0	2,789,478	0	0	0
99		GD-OR / AS	3,650,873	0	0	0	0	0	0	0	0	3,650,873	0	3,650,873
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,970,813	0	0	70,815,880	70,815,880	0	0	20,748,492	20,748,492	0	9,406,441	9,406,441
9		CD-WA / ID / AN	25,080,087	5,582,435	5,651,155	8,257,400	19,490,990	1,600,779	1,620,485	2,367,833	5,589,097	0	0	0
		TOTAL ACCOUNT	140,699,319	6,647,105	8,199,340	83,668,493	98,514,938	4,390,257	1,620,485	23,116,325	29,127,067	3,650,873	9,406,441	13,057,314
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,293,738	968,275	0	4,325,463	5,293,738	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,017	0	0	0	0	740	0	277	1,017	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	561,833	0	0	0	0	0	0	385,204	385,204	0	176,629	176,629
7		CD-AA	68,476,057	0	0	48,025,683	48,025,683	0	0	14,071,145	14,071,145	0	6,379,229	6,379,229
9		CD-WA / ID / AN	516,484	244,261	66,050	91,075	401,386	70,042	18,940	26,116	115,098	0	0	0
		TOTAL ACCOUNT	74,849,129	1,212,536	66,050	52,442,221	53,720,807	70,782	18,940	14,482,742	14,572,464	0	6,555,858	6,555,858
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	41,051,743	19,527,934	8,204,228	13,319,581	41,051,743	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,398,138	0	0	0	0	8,301,788	2,390,705	1,705,645	12,398,138	0	0	0
99		GD-OR / AS	4,015,966	0	0	0	0	0	0	0	0	4,015,966	0	4,015,966
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,665,517	0	0	1,168,110	1,168,110	0	0	342,247	342,247	0	155,160	155,160
9		CD-WA / ID / AN	6,237,596	2,032,326	800,617	2,014,605	4,847,548	582,775	229,579	577,694	1,390,048	0	0	0
		TOTAL ACCOUNT	65,368,960	21,560,260	9,004,845	16,502,296	47,067,401	8,884,563	2,620,284	2,625,586	14,130,433	4,015,966	155,160	4,171,126

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	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	41,589	0	0	0	0	0	0	0	41,589	0	41,589
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	4,491,159	135,088	134,004	3,221,212	3,490,304	38,737	38,426	923,692	1,000,855	0	0
		TOTAL ACCOUNT	5,020,158	145,549	148,367	3,595,638	3,889,554	126,897	38,426	923,692	1,089,015	41,589	41,589
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	4,514,266	788,228	251,810	3,474,228	4,514,266	0	0	0	0	0	0
99		GD-WA / ID / AN	2,577,429	0	0	0	0	1,878,587	314,457	384,385	2,577,429	0	0
99		GD-OR / AS	905,173	0	0	0	0	0	0	0	905,173	0	905,173
8		GD-AA	4,018,497	0	0	0	0	0	0	2,755,162	2,755,162	0	1,263,335
7		CD-AA	13,418,346	0	0	9,410,957	9,410,957	0	0	2,757,336	2,757,336	0	1,250,053
9		CD-WA / ID / AN	1,188,384	13,923	755,299	154,331	923,553	3,992	216,584	44,255	264,831	0	0
		TOTAL ACCOUNT	26,622,095	802,151	1,007,109	13,039,516	14,848,776	1,882,579	531,041	5,941,138	8,354,758	905,173	2,513,388
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	92,749	0	0	92,749	92,749	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	92,749	0	0	92,749	92,749	0	0	0	0	0	0
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,251,299	221,772	23,416	1,006,111	1,251,299	0	0	0	0	0	0
99		GD-WA / ID / AN	125,514	0	0	0	0	10,445	3,406	111,663	125,514	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	621,610	0	0	435,966	435,966	0	0	127,735	127,735	0	57,909
9		CD-WA / ID / AN	21,236	922	294	15,288	16,504	264	84	4,384	4,732	0	0
		TOTAL ACCOUNT	2,221,878	222,694	23,710	1,457,365	1,703,769	10,709	3,490	354,374	368,573	40,917	108,619

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2018 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,923,092	14,370,599	9,498,971	8,053,522	31,923,092	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,984,201	0	0	0	0	2,384,673	776,875	822,653	3,984,201	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	
		TOTAL ACCOUNT	37,744,712	14,622,460	9,807,511	8,846,947	33,276,918	2,456,895	865,350	1,052,482	4,374,727	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,139,738	11,999,284	6,603,772	45,536,682	64,139,738	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,176,199	0	0	0	0	683,790	492,409	0	1,176,199	0	0	0
99		GD-OR / AS	1,219,663	0	0	0	0	0	0	0	0	1,219,663	0	1,219,663
8		GD-AA	1,078,633	0	0	0	0	0	0	739,532	739,532	0	339,101	339,101
7		CD-AA	49,358,710	0	0	34,617,732	34,617,732	0	0	10,142,721	10,142,721	0	4,598,257	4,598,257
9		CD-WA / ID / AN	14,978,082	1,532,471	2,940,453	7,167,292	11,640,216	439,441	843,183	2,055,242	3,337,866	0	0	0
		TOTAL ACCOUNT	131,951,025	13,531,755	9,544,225	87,321,706	110,397,686	1,123,231	1,335,592	12,937,495	15,396,318	1,219,663	4,937,358	6,157,021
	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	404,477	0	0	283,680	283,680	0	0	83,116	83,116	0	37,681	37,681
9		CD-WA / ID / AN	15,002	3,875	5,036	2,748	11,659	1,111	1,444	788	3,343	0	0	0
		TOTAL ACCOUNT	571,540	3,875	11,882	429,276	445,033	1,111	1,444	83,904	86,459	2,367	37,681	40,048
		TOTAL GENERAL PLANT	500,532,808	59,473,967	38,515,107	274,625,540	372,614,614	21,699,629	7,132,488	63,627,721	92,459,838	10,768,926	24,689,430	35,458,356

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-12A
For Twelve Months 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	10,684,150	319,716	0	10,364,434	10,684,150	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	22,090,438	319,716	0	16,816,110	17,135,826	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	11,071,894	3,373,959	0	7,697,935	11,071,894	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	696,103	0	0	0	0	0	0	477,262	477,262	0	218,841	
7		CD-AA	79,018,734	0	0	55,419,789	55,419,789	0	0	16,237,560	16,237,560	0	7,361,385	
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	90,970,644	3,373,959	74,361	63,186,291	66,634,611	0	21,323	16,734,484	16,755,807	0	7,580,226	7,580,226
	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	5,032,567	0	0	3,529,591	3,529,591	0	0	1,034,142	1,034,142	0	468,834	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,032,567	0	0	3,529,591	3,529,591	0	0	1,034,142	1,034,142	0	468,834	468,834
	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-12A
For Twelve Months 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	16,027,953	0	0	11,241,205	11,241,205	0	0	3,293,584	3,293,584	0	1,493,164	1,493,164	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	16,027,953	0	0	11,241,205	11,241,205	0	0	3,293,584	3,293,584	0	1,493,164	1,493,164	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	601,946	0	0	422,175	422,175	0	0	123,694	123,694	0	56,077	56,077	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	601,946	0	0	422,175	422,175	0	0	123,694	123,694	0	56,077	56,077	0
		TOTAL	235,554,751	3,693,675	74,361	165,913,336	169,681,372	1,022,594	800,928	43,795,057	45,618,579	426,123	19,828,677	20,254,800	

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-12A
For Twelve Months 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	(86,548,165)	(60,700,556)	(17,784,782)	(8,062,827)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(723,218)	(562,049)	(161,169)	0
7	283750 CD-AA	0	0	0	0
	Total	(87,271,383)	(61,262,605)	(17,945,951)	(8,062,827)

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-12A
For Twelve Months Ended April 30, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,229,477	3,229,477	0	0	0	0	3,229,477
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	430	430	0	0	0	0	430
7/4	154550 Supply Chain Average Cost Variance	0	0	(584)	(584)	0	0	0	0	(584)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(9)	(9)	0	0	0	0	(9)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	67,431,293	32,223,058	0	99,654,351	55,660,795	27,026,433	11,770,498	5,196,625	0
TOTAL		67,431,293	32,223,058	3,229,314	102,883,665	55,660,795	27,026,433	11,770,498	5,196,625	3,229,314

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						