

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,287,815	24,237,075	12,050,740
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,287,815	24,237,075	12,050,740
G-APL	Gas Net Adjusted Rate Base	475,545,686	326,673,072	148,872,614
	RATE OF RETURN	7.631%	7.419%	8.095%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers Percent	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	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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended April 30, 2018
 Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2018
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input		01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	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) Percent	4-01-2018 thru 04-30-2018	583,232,157	399,599,618	183,632,539	
			100.000%	68.515%	31.485%	
13	G-PLT Net Gas General Plant Percent	4-01-2018 thru 04-30-2018	65,992,921	48,573,365	17,419,556	
			100.000%	73.604%	26.396%	
14	Net Allocated Schedule M's Percent	05-01-2017 thru 04-30-2018	-36,910,915	-24,967,559	-11,943,356	
			100.000%	67.643%	32.357%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2018	
Ending Balance 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)	(3,782,788)	(4,024,418)	21,709	(1,922,603)	(1,900,894)
	TOTAL OTHER OPERATING REVENUES	80,629,954	(5,288,345)	75,341,609	54,204,712	(3,485,209)	50,719,503	26,425,242	(1,803,136)	24,622,106
	TOTAL GAS REVENUES	298,386,612	(5,288,345)	293,098,267	207,023,599	(3,485,209)	203,538,390	91,363,013	(1,803,136)	89,559,877
	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-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,018,510	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

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For Twelve Months Ended April 30, 2018	
Ending Balance 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-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	138,268	138,268	0	91,674	91,674	0	46,594	46,594
2	902000	Meter Reading Expenses	1,916,095	109,379	2,025,474	1,777,946	72,520	1,850,466	138,149	36,859	175,008
2	903XXX	Customer Records & Collection Expenses	1,337,330	4,899,911	6,237,241	941,015	3,248,739	4,189,754	396,315	1,651,172	2,047,487
2	904000	Uncollectible Accounts	0	1,687,139	1,687,139	0	1,118,607	1,118,607	0	568,532	568,532
2	905000	Misc Customer Accounts	0	203,924	203,924	0	135,206	135,206	0	68,718	68,718
	TOTAL CUSTOMER ACCOUNTS EXPENSES		3,253,425	7,038,621	10,292,046	2,718,961	4,666,746	7,385,707	534,464	2,371,875	2,906,339
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	8,450,078	181,225	8,631,303	7,042,837	120,156	7,162,993	1,407,241	61,069	1,468,310
2	909000	Advertising	3,495	741,637	745,132	3,495	491,720	495,215	0	249,917	249,917
2	910000	Misc Customer Service & Info Exp	0	191,377	191,377	0	126,887	126,887	0	64,490	64,490
	TOTAL CUSTOMER SERVICE & INFO EXP		8,453,573	1,114,239	9,567,812	7,046,332	738,763	7,785,095	1,407,241	375,476	1,782,717
	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	31,187,962	173,852,831	61,562,783	13,350,331	74,913,114
NET OPERATING INCOME (LOSS) BEFORE FIT					44,332,322			29,685,559			14,646,763
G-FIT		FEDERAL INCOME TAX			1,207,111			215,702			991,409
G-FIT		DEFERRED FEDERAL INCOME TAX			6,857,460			5,247,614			1,609,846
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(20,064)			(14,832)			(5,232)
GAS NET OPERATING INCOME (LOSS)					36,287,815			24,237,075			12,050,740

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%			
G-ALL 2	Number of Customers		100.000%		66.302%		33.698%			
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-495-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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-804-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	315,878	181,225	497,103	253,587	120,156	373,743	62,291	61,069	123,360
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	120,156	7,162,993	1,407,241	61,069	1,468,310

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended April 30, 2018 Ending Balance 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	475,545,686	326,673,072	148,872,614
	Interest Deduction for FIT Calculation	13,901,936	9,568,254	4,333,682
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended April 30, 2018				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	293,098,267	203,538,390	89,559,877
G-OPS	Operating & Maintenance Expense	204,376,113	141,001,122	63,374,991
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	29,685,559	14,646,763
G-INT	Less: Interest Expense	13,901,936	9,568,254	4,333,682
G-SCM	Schedule M Adjustments	(17,912,976)	(13,880,860)	(4,032,116)
	Taxable Net Operating Income	12,517,410	6,236,445	6,280,965
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,628,656	1,309,653	1,319,003
	Federal Income Tax on 2017 Income at 35%	(1,421,545)	(1,093,951)	(327,594)
	Total Federal Income Tax	1,207,111	215,702	991,409
G-DTE	Deferred FIT	6,857,460	5,247,614	1,609,846
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,044,507	5,448,484	2,596,023
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
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,623,424	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	134,209	134,209	0	61,674	61,674
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	203,158	203,158	0	93,358	93,358
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	(1,122,109)	(1,122,109)	0	(768,813)	(768,813)	0	(353,296)	(353,296)
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	(339,666)	(339,666)	0	(156,088)	(156,088)
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	5,488	5,488	0	2,790	2,790
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	(2,756,810)	(2,756,810)	0	(1,266,849)	(1,266,849)
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	3,782,788	4,024,418	(21,709)	1,922,603	1,900,894
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	(36,910,915)	(17,912,976)	11,086,700	(24,967,560)	(13,880,860)	7,911,239	(11,943,355)	(4,032,116)

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%	67.833%	32.167%
G-ALL	11	Book Depreciation	100.000%	68.251%	31.749%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.515%	31.485%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended April 30, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	7,879,862	5,398,887	2,480,975
99	410100	Deferred Federal Income Tax Exp	(932,105)	(88,333)	(843,772)
		SUBTOTAL	6,947,757	5,310,554	1,637,203
14	411100	Deferred Federal Income Tax Expense - Allocated	(52,883)	(36,233)	(16,650)
99	411100	Deferred Federal Income Tax Exp	(37,414)	(26,707)	(10,707)
		SUBTOTAL	(90,297)	(62,940)	(27,357)
		Total Deferred Federal Income Tax Expense	6,857,460	5,247,614	1,609,846

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.515%	31.485%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	45,232,948	45,254,271	0	32,275,518	32,275,518	21,323	12,957,430	12,978,753
		TOTAL INTANGIBLE PLANT	1,823,522	47,122,297	48,945,819	1,022,594	33,623,644	34,646,238	800,928	13,498,653	14,299,581
		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	2,457,074	2,457,074	0	1,696,855	1,696,855	0	760,219	760,219
1	352XXX	Wells	0	19,157,861	19,157,861	0	13,230,419	13,230,419	0	5,927,442	5,927,442
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	12,580,588	12,580,588	0	8,688,154	8,688,154	0	3,892,434	3,892,434
1	355000	Measuring & Regulating Equipment	0	1,251,344	1,251,344	0	864,178	864,178	0	387,166	387,166
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,546,406	2,546,406	0	1,758,548	1,758,548	0	787,858	787,858
		TOTAL UNDERGROUND STORAGE PLAN	0	40,720,958	40,720,958	0	28,140,536	28,140,536	0	12,580,422	12,580,422
		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	906,548	0	906,548	541,058	0	541,058	365,490	0	365,490
6	376000	Mains	334,496,138	2,512,521	337,008,659	219,874,014	1,704,318	221,578,332	114,622,124	808,203	115,430,327
6	378000	Measuring & Reg Station Equip-General	5,840,943	127,100	5,968,043	3,568,263	86,216	3,654,479	2,272,680	40,884	2,313,564
6	379000	Measuring & Reg Station Equip-City Gate	6,611,841	0	6,611,841	2,205,270	0	2,205,270	4,406,571	0	4,406,571
6	380000	Services	241,206,543	0	241,206,543	165,379,756	0	165,379,756	75,826,787	0	75,826,787
6	381000	Meters	79,818,037	0	79,818,037	55,855,717	0	55,855,717	23,962,320	0	23,962,320
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	672,589,007	2,639,621	675,228,628	450,251,792	1,790,534	452,042,326	222,337,215	849,087	223,186,302
		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	6,725,674	23,263,639	29,989,313	5,039,805	16,599,537	21,639,342	1,685,869	6,664,102	8,349,971
4	391XXX	Office Furniture & Equipment	116,648	16,166,546	16,283,194	99,541	11,535,477	11,635,018	17,107	4,631,069	4,648,176
4	392XXX	Transportation Equipment	11,806,550	3,639,939	15,446,489	9,162,495	2,597,242	11,759,737	2,644,055	1,042,697	3,686,752
4	393000	Stores Equipment	202,961	964,044	1,167,005	159,172	687,884	847,056	43,789	276,160	319,949
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,064,427	8,436,246	1,855,602	4,327,211	6,182,813	516,217	1,737,216	2,253,433

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended April 30, 2018
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,050,419	4,443,095	2,456,517	749,516	3,206,033	936,159	300,903	1,237,062
4	397XXX	Communications Equipment	2,448,434	13,733,218	16,181,652	1,112,722	9,799,200	10,911,922	1,335,712	3,934,018	5,269,730
4	398000	Miscellaneous Equipment	3,022	96,285	99,307	1,111	68,703	69,814	1,911	27,582	29,493
		TOTAL GENERAL PLANT	30,125,835	67,553,458	97,679,293	22,847,580	48,202,093	71,049,673	7,278,255	19,351,365	26,629,620
		TOTAL PLANT IN SERVICE	704,538,364	158,036,334	862,574,698	474,121,966	111,756,807	585,878,773	230,416,398	46,279,527	276,695,925
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,598,300)	(15,598,300)	0	(10,772,186)	(10,772,186)	0	(4,826,114)	(4,826,114)
G-ADEP		Distribution Plant	(217,379,575)	(1,757,988)	(219,137,563)	(142,644,850)	(1,192,496)	(143,837,346)	(74,734,725)	(565,492)	(75,300,217)
G-ADEP		General Plant	(10,724,528)	(20,961,844)	(31,686,372)	(7,519,194)	(14,957,114)	(22,476,308)	(3,205,334)	(6,004,730)	(9,210,064)
		TOTAL ACCUMULATED DEPRECIATION	(228,104,103)	(38,318,132)	(266,422,235)	(150,164,044)	(26,921,796)	(177,085,840)	(77,940,059)	(11,396,336)	(89,336,395)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(290,947)	(578,922)	(869,869)	(199,578)	(413,084)	(612,662)	(91,369)	(165,838)	(257,207)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(17,230)	(11,792,590)	(11,809,820)	0	(8,414,484)	(8,414,484)	(17,230)	(3,378,106)	(3,395,336)
G-AAAMT		Underground Storage	0	(240,617)	(240,617)	0	(166,170)	(166,170)	0	(74,447)	(74,447)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(308,177)	(12,612,129)	(12,920,306)	(199,578)	(8,993,738)	(9,193,316)	(108,599)	(3,618,391)	(3,726,990)
		TOTAL ACCUMULATED DEPR/AMORT	(228,412,280)	(50,930,261)	(279,342,541)	(150,363,622)	(35,915,534)	(186,279,156)	(78,048,658)	(15,014,727)	(93,063,385)
		NET GAS UTILITY PLANT before DFIT	476,126,084	107,106,073	583,232,157	323,758,344	75,841,273	399,599,617	152,367,740	31,264,800	183,632,540
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(108,836,015)	(108,836,015)	0	(74,568,996)	(74,568,996)	0	(34,267,019)	(34,267,019)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,768,674)	(17,768,674)	0	(12,673,952)	(12,673,952)	0	(5,094,722)	(5,094,722)
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	(421,248)	(421,248)	0	(288,618)	(288,618)	0	(132,630)	(132,630)
		TOTAL ACCUMULATED DFIT	0	(127,025,937)	(127,025,937)	0	(87,531,566)	(87,531,566)	0	(39,494,371)	(39,494,371)
		NET GAS UTILITY PLANT	476,126,084	(19,919,864)	456,206,220	323,758,344	(11,690,293)	312,068,051	152,367,740	(8,229,571)	144,138,169

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)	100.000%	68.515%	31.485%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	476,126,084	(19,919,864)	456,206,220	323,758,344	(11,690,293)	312,068,051	152,367,740	(8,229,571)	144,138,169
	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	1,074,780	1,074,780	0	742,243	742,243	0	332,537	332,537
4	252000 Customer Advances	(3,368)	(119)	(3,487)	0	(85)	(85)	(3,368)	(34)	(3,402)
99	235199 Customer Deposits	(577,862)	0	(577,862)	(577,862)	0	(577,862)	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	8,157,026	0	8,157,026	8,157,026	0	8,157,026	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,712,975)	0	(1,712,975)	(1,712,975)	0	(1,712,975)	0	0	0
C-WKC	Working Capital	8,830,687	0	8,830,687	5,845,712	0	5,845,712	2,984,975	0	2,984,975
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,533,741	6,805,725	19,339,466	9,904,990	4,700,031	14,605,021	2,628,751	2,105,694	4,734,445
	NET RATE BASE	488,659,825	(13,114,139)	475,545,686	333,663,334	(6,990,262)	326,673,072	154,996,491	(6,123,877)	148,872,614

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	8,181,331	8,181,331											
	Hydro (ED-AN)	11,714,141	11,714,141											
	Other (ED-AN)	9,729,111	9,729,111											
Total Electric Production		29,624,583	29,624,583											
Electric Transmission														
	ED-AN	12,504,797	12,504,797											
Total Electric Transmission		12,504,797	12,504,797											
Electric Distribution														
	ED-AN	59,764	59,764											
	ED-ID	17,178,120	17,178,120											
	ED-WA	30,528,851	30,528,851											
Total Electric Distribution		47,766,735	47,766,735											
Gas Underground Storage														
1	GD-AN	807,637		807,637		807,637	807,637		557,754	557,754		249,883	249,883	
	GD-OR	140,137			140,137									
Total Gas Underground Storage		947,774		807,637	140,137	807,637	807,637		557,754	557,754		249,883	249,883	
Gas Distribution														
6	GD-AN	64,600		64,600		64,600	64,600		43,820	43,820		20,780	20,780	
	GD-ID	5,306,122		5,306,122		5,306,122	5,306,122				5,306,122		5,306,122	
	GD-WA	10,904,666		10,904,666		10,904,666	10,904,666	10,904,666		10,904,666				
	GD-OR	7,337,999			7,337,999									
Total Gas Distribution		23,613,387		16,275,388	7,337,999	16,210,788	64,600	16,275,388	10,904,666	43,820	10,948,486	5,306,122	20,780	5,326,902
General Plant														
	ED-AN	2,638,765	2,638,765											
	ED-ID	244,941	244,941											
	ED-WA	629,615	629,615											
7,4	CD-AA	19,885,310	13,946,562	4,086,232	1,852,516		4,086,232	4,086,232		2,915,690	2,915,690		1,170,542	
9,4	CD-AN	992,430	771,267	221,163			221,163	221,163		157,809	157,809		63,354	
9	CD-ID	352,174	273,692	78,482		78,482	78,482	78,482				78,482	78,482	
9	CD-WA	286,828	222,908	63,920		63,920	63,920	63,920			63,920			
8,4	GD-AA	324,661		222,594	102,067		222,594	222,594		158,830	158,830		63,764	
4	GD-AN	34,193		34,193			34,193	34,193		24,398	24,398		9,795	
	GD-ID	27,231		27,231		27,231	27,231	27,231				27,231	27,231	
	GD-WA	199,154		199,154		199,154	199,154	199,154			199,154			
	GD-OR	185,723			185,723									
Total General Plant		25,801,025	18,727,750	4,932,969	2,140,306	368,787	4,564,182	4,932,969	263,074	3,256,727	3,519,801	105,713	1,307,455	1,413,168
Total Depreciation Expense		140,258,301	108,623,865	22,015,994	9,618,442	16,579,575	5,436,419	22,015,994	11,167,740	3,858,301	15,026,041	5,411,835	1,578,118	6,989,953

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.833%	32.167%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	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	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-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(300,948,708)	(300,948,708)											
	Hydro (ED-AN)	(130,666,967)	(130,666,967)											
	Other (ED-AN)	(122,332,152)	(122,332,152)											
Total Electric Production		(553,947,827)	(553,947,827)											
Electric Transmission														
	ED-AN	(212,199,730)	(212,199,730)											
Total Electric Transmission		(212,199,730)	(212,199,730)											
Electric Distribution														
	ED-AN	(153,598)	(153,598)											
	ED-ID	(207,639,273)	(207,639,273)											
	ED-WA	(332,469,852)	(332,469,852)											
Total Electric Distribution		(540,262,723)	(540,262,723)											
Gas Underground Storage														
1	GD-AN	(15,598,300)	(15,598,300)		(15,598,300)	(15,598,300)		(10,772,186)	(10,772,186)		(4,826,114)	(4,826,114)		
	GD-OR	(1,060,815)		(1,060,815)										
Total Gas Underground Storage		(16,659,115)	(15,598,300)	(1,060,815)	(15,598,300)	(15,598,300)		(10,772,186)	(10,772,186)		(4,826,114)	(4,826,114)		
Gas Distribution														
6	GD-AN	(1,757,988)	(1,757,988)			(1,757,988)	(1,757,988)	(1,192,496)	(1,192,496)		(565,492)	(565,492)		
	GD-ID	(74,734,725)	(74,734,725)		(74,734,725)	(74,734,725)				(74,734,725)		(74,734,725)		
	GD-WA	(142,644,850)	(142,644,850)		(142,644,850)	(142,644,850)	(142,644,850)		(142,644,850)					
	GD-OR	(108,415,230)		(108,415,230)										
Total Gas Distribution		(327,552,793)	(219,137,563)	(108,415,230)	(217,379,575)	(1,757,988)	(219,137,563)	(142,644,850)	(1,192,496)	(143,837,346)	(74,734,725)	(565,492)	(75,300,217)	
General Plant														
	ED-AN	(46,095,320)	(46,095,320)											
	ED-ID	(10,140,417)	(10,140,417)											
	ED-WA	(19,502,376)	(19,502,376)											
7,4	CD-AA	(66,681,012)	(46,766,728)	(13,702,281)	(6,212,003)	(13,702,281)	(13,702,281)	(9,777,126)	(9,777,126)		(3,925,155)	(3,925,155)		
9,4	CD-AN	(12,605,779)	(9,796,581)	(2,809,198)		(2,809,198)	(2,809,198)	(2,004,475)	(2,004,475)		(804,723)	(804,723)		
9	CD-ID	(6,114,722)	(4,752,056)	(1,362,666)		(1,362,666)	(1,362,666)			(1,362,666)		(1,362,666)		
9	CD-WA	(4,244,233)	(3,298,406)	(945,827)		(945,827)	(945,827)	(945,827)		(945,827)				
8,4	GD-AA	(2,159,836)		(1,480,827)	(679,009)	(1,480,827)	(1,480,827)	(1,056,629)	(1,056,629)		(424,198)	(424,198)		
4	GD-AN	(2,969,538)		(2,969,538)		(2,969,538)	(2,969,538)	(2,118,884)	(2,118,884)		(850,654)	(850,654)		
	GD-ID	(1,842,668)		(1,842,668)		(1,842,668)	(1,842,668)			(1,842,668)		(1,842,668)		
	GD-WA	(6,573,367)		(6,573,367)		(6,573,367)	(6,573,367)	(6,573,367)		(6,573,367)				
	GD-OR	(4,491,361)		(4,491,361)										
Total General Plant		(183,420,629)	(140,351,884)	(31,686,372)	(11,382,373)	(10,724,528)	(20,961,844)	(31,686,372)	(7,519,194)	(14,957,114)	(22,476,308)	(3,205,334)	(6,004,730)	(9,210,064)
Total Accumulated Depreciation		(1,834,042,817)	(1,446,762,164)	(266,422,235)	(120,858,418)	(228,104,103)	(38,318,132)	(266,422,235)	(150,164,044)	(26,921,796)	(177,085,840)	(77,940,059)	(11,396,336)	(89,336,395)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 7/24/2018 10:39 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.833%	32.167%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	(11,365,888)	(11,365,888)												
Misc Intangible Plt (303000 ED-AN	(1,692,666)	(1,692,666)												
Total Production/Transmission	(13,058,554)	(13,058,554)												
Distribution														
Franchises (302000) ED-WA	(201,592)	(201,592)												
Misc Intangible Plt (303000 ED-WA	(38,763)	(38,763)												
Total Distribution	(240,355)	(240,355)												
General Plant - 303000														
7,4 CD-AA	(2,708,817)	(1,899,829)	(556,635)	(252,353)		(556,635)	(556,635)		(397,181)	(397,181)		(159,454)	(159,454)	
9,4 CD-AN	(100,010)	(77,723)	(22,287)			(22,287)	(22,287)		(15,903)	(15,903)		(6,384)	(6,384)	
GD-ID	(91,369)		(91,369)			(91,369)	(91,369)				(91,369)		(91,369)	
GD-WA	(199,578)		(199,578)			(199,578)	(199,578)	(199,578)		(199,578)			(199,578)	
GD-OR	(91,376)			(91,376)										
Total General Plant - 303000	(3,191,150)	(1,977,552)	(869,869)	(343,729)	(290,947)	(578,922)	(869,869)	(199,578)	(413,084)	(612,662)	(91,369)	(165,838)	(257,207)	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	(55,902,926)	(39,207,516)	(11,487,493)	(5,207,917)		(11,487,493)	(11,487,493)		(8,196,785)	(8,196,785)		(3,290,708)	(3,290,708)	
9,4 CD-AN	(58,021)	(45,091)	(12,930)			(12,930)	(12,930)		(9,226)	(9,226)		(3,704)	(3,704)	
9 CD-ID	(77,316)	(60,086)	(17,230)		(17,230)	(17,230)	(17,230)				(17,230)		(17,230)	
ED-AN	(2,903,906)	(2,903,906)												
ED-ID	0	0												
ED-WA	(2,517,267)	(2,517,267)												
8,4 GD-AA	(426,136)		(292,167)	(133,969)		(292,167)	(292,167)		(208,473)	(208,473)		(83,694)	(83,694)	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0									0	
Total Miscellaneous IT Intangible Plant - 3031	(61,885,572)	(44,733,866)	(11,809,820)	(5,341,886)	(17,230)	(11,792,590)	(11,809,820)		(8,414,484)	(8,414,484)	(17,230)	(3,378,106)	(3,395,336)	
Gas Underground Storage														
1 GD-AN	(240,617)		(240,617)			(240,617)	(240,617)		(166,170)	(166,170)		(74,447)	(74,447)	
Total Gas Underground Storage	(240,617)		(240,617)			(240,617)	(240,617)		(166,170)	(166,170)		(74,447)	(74,447)	
General Plant - 390200, 396200														
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0	
9 CD-ID	0	0	0			0	0				0		0	
9 CD-WA	0	0	0			0	0	0						
4 ED-AN	(112,936)	(112,936)												
ED-WA	0	0												
GD-WA	0		0			0	0	0		0				
GD-OR	0			0									0	
Total General Plant - 390200, 396200	(112,936)	(112,936)	0	0	0	0	0	0	0	0	0	0	0	
Total Accumulated Amortization	(78,729,184)	(60,123,263)	(12,920,306)	(5,685,615)	(308,177)	(12,612,129)	(12,920,306)	(199,578)	(8,993,738)	(9,193,316)	(108,599)	(3,618,391)	(3,726,990)	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	0
99	GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9	CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
	TOTAL ACCOUNT	15,600,110	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	0
99	GD-WA / ID / AN	3,428,923	0	0	0	0	3,428,923	0	0	3,428,923	0	0	0
99	GD-OR / AS	3,659,264	0	0	0	0	0	0	0	0	3,659,264	0	3,659,264
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	101,678,187	0	0	71,311,996	71,311,996	0	0	20,893,851	20,893,851	0	9,472,340	9,472,340
9	CD-WA / ID / AN	25,427,597	5,617,665	5,879,172	8,264,220	19,761,057	1,610,882	1,685,869	2,369,789	5,666,540	0	0	0
	TOTAL ACCOUNT	142,486,298	6,723,289	8,433,398	84,208,693	99,365,380	5,039,805	1,685,869	23,263,640	29,989,314	3,659,264	9,472,340	13,131,604
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	2,833,347	725,950	0	2,107,397	2,833,347	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7	CD-AA	77,382,150	0	0	54,271,971	54,271,971	0	0	15,901,258	15,901,258	0	7,208,921	7,208,921
9	CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	0
	TOTAL ACCOUNT	81,180,760	1,064,490	59,656	56,452,468	57,576,614	99,540	17,107	16,166,546	16,283,193	0	7,320,953	7,320,953
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	42,657,841	20,499,722	8,791,961	13,366,158	42,657,841	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,753,192	0	0	0	0	8,613,785	2,427,799	1,711,608	12,753,192	0	0	0
99	GD-OR / AS	3,774,636	0	0	0	0	0	0	0	0	3,774,636	0	3,774,636
8	GD-AA	0	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	613,019
9	CD-WA / ID / AN	6,018,016	1,913,528	754,157	2,009,216	4,676,901	548,710	216,257	576,148	1,341,115	0	0	0
	TOTAL ACCOUNT	71,783,969	22,413,250	9,546,118	19,990,456	51,949,824	9,162,495	2,644,056	3,639,939	15,446,490	3,774,636	613,019	4,387,655

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	4,841,126	247,643	152,708	3,361,931	3,762,282	71,012	43,789	964,043	1,078,844	0	0	
		TOTAL ACCOUNT	5,353,178	258,104	167,071	3,736,357	4,161,532	159,172	43,789	964,043	1,167,004	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,024,748	739,855	233,715	4,051,178	5,024,748	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	
99		GD-OR / AS	870,969	0	0	0	0	0	0	0	870,969	0	870,969	
8		GD-AA	4,322,730	0	0	0	0	0	0	2,963,750	2,963,750	0	1,358,980	
7		CD-AA	13,065,289	0	0	9,163,341	9,163,341	0	0	2,684,786	2,684,786	0	1,217,162	
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
		TOTAL ACCOUNT	26,982,045	751,953	988,926	13,357,810	15,098,689	1,855,602	516,217	6,064,426	8,436,245	870,969	2,576,142	3,447,111
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,335,014	311,802	15,617	1,007,595	1,335,014	0	0	0	0	0	0	
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
		TOTAL ACCOUNT	2,900,345	311,802	15,617	1,898,262	2,225,681	0	0	464,959	464,959	40,917	168,788	209,705

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended April 30, 2018 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,265,106	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	64,893,017	12,148,442	7,027,905	45,716,670	64,893,017	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,153,007	0	0	0	0	661,002	492,005	0	1,153,007	0	0	0
99		GD-OR / AS	1,238,481	0	0	0	0	0	0	0	0	1,238,481	0	1,238,481
8		GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	361,935
7		CD-AA	53,013,362	0	0	37,180,921	37,180,921	0	0	10,893,716	10,893,716	0	4,938,725	4,938,725
9		CD-WA / ID / AN	15,012,777	1,575,294	2,942,277	7,149,609	11,667,180	451,720	843,706	2,050,171	3,345,597	0	0	0
		TOTAL ACCOUNT	136,461,910	13,723,736	9,970,182	90,047,200	113,741,118	1,112,722	1,335,711	13,733,218	16,181,651	1,238,481	5,300,660	6,539,141
	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	468,564	0	0	328,628	328,628	0	0	96,285	96,285	0	43,651	43,651
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	634,185	3,875	13,509	471,476	488,860	1,111	1,911	96,285	99,307	2,367	43,651	46,018
		TOTAL GENERAL PLANT	521,529,624	60,543,656	39,681,551	286,650,993	386,876,200	22,847,579	7,278,256	67,553,457	97,679,292	10,503,654	26,470,478	36,974,132

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,869,562	3,102,221	0	10,767,341	13,869,562	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	83,128,705	0	0	58,302,317	58,302,317	0	0	17,082,118	17,082,118	0	7,744,270	
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	97,834,417	3,102,221	74,361	69,138,225	72,314,807	0	21,323	17,548,967	17,570,290	0	7,949,320	7,949,320
	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	2,247,750	0	0	1,576,460	1,576,460	0	0	461,890	461,890	0	209,400	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,247,750	0	0	1,576,460	1,576,460	0	0	461,890	461,890	0	209,400	209,400
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
		TOTAL	254,655,786	3,421,937	74,361	180,450,600	183,946,898	1,022,594	800,928	47,122,299	48,945,821	426,123	21,336,944	21,763,067	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended April 30, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,662,814)	(60,079,614)	(17,602,852)	(7,980,348)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(744,098)	(578,276)	(165,822)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,406,912)	(60,657,890)	(17,768,674)	(7,980,348)

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 Twelve Months Ended April 30, 2018
 Ending Balance Basis

Report ID:
C-WKC-12E

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	3,336,099	3,336,099	0	0	0	0	3,336,099
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	(13,216)	(13,216)	0	0	0	0	(13,216)
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	54,981,668	25,505,122	0	80,486,790	49,135,956	22,520,147	5,845,712	2,984,975	0
TOTAL		54,981,668	25,505,122	3,322,904	83,809,694	49,135,956	22,520,147	5,845,712	2,984,975	3,322,904

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						