

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended May 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	2,024,799	1,318,368	706,431
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	2,024,799	1,318,368	706,431
G-APL	Gas Net Adjusted Rate Base	474,622,539	326,294,429	148,328,110
	RATE OF RETURN	0.427%	0.404%	0.476%

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

RESULTS OF OPERATIONS			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES			
For Month Ended May 31, 2018			
Average of Monthly Averages Basis			

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	5-01-2018 thru 05-31-2018	247,906 100.000%	164,488 66.351%	83,418 33.649%
3	G-OPS	Direct Distribution Operating Expense Percent	5-01-2018 thru 05-31-2018	1,127,441 100.000%	761,347 67.529%	366,094 32.471%
	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	5-01-2018 thru 05-31-2018	8,405,737 100.000%	5,743,640 68.330%	2,662,097 31.670%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended May 31, 2018

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

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%

7

RESULTS OF OPERATIONS

Report ID:
G-ALL-1A

AVISTA UTILITIES

GAS ALLOCATION PERCENTAGES

For Month Ended May 31, 2018

Average of Monthly Averages Basis

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%

8

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended May 31, 2018

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			100.000%	68.188%	31.812%	
11	Book Depreciation Percent	5-01-2018 thru 05-31-2018	1,948,181	1,334,485	613,696	
			100.000%	68.499%	31.501%	
12	Net Gas Plant (before ADFIT) - AMA Percent	04-01-2018 thru 05-31-2018	585,058,199	401,133,219	183,924,980	
			100.000%	68.563%	31.437%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2018 thru 05-31-2018	65,879,902	48,493,647	17,386,255	
			100.000%	73.609%	26.391%	
14	Net Allocated Schedule M's - AMA Percent	5-01-2018 thru 05-31-2018	-13,375,519	-9,010,605	-4,364,914	
			100.000%	67.366%	32.634%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	7,859,025	0	7,859,025	5,494,484	0	5,494,484	2,364,541	0	2,364,541
99 4812XX	Commercial - Firm & Interruptible	3,578,911	0	3,578,911	2,527,493	0	2,527,493	1,051,418	0	1,051,418
99 4813XX	Industrial-Firm	183,946	0	183,946	101,108	0	101,108	82,838	0	82,838
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	15,058	0	15,058	13,205	0	13,205	1,853	0	1,853
99 499XXX	Unbilled Revenue	(3,745,845)	0	(3,745,845)	(2,610,485)	0	(2,610,485)	(1,135,360)	0	(1,135,360)
	TOTAL SALES TO ULTIMATE CUSTOMERS	7,891,095	0	7,891,095	5,525,805	0	5,525,805	2,365,290	0	2,365,290
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,132,764	0	4,132,764	2,823,918	0	2,823,918	1,308,846	0	1,308,846
4 488000	Miscellaneous Service Revenues	1,143	0	1,143	451	0	451	692	0	692
99 4893XX	Transportation Revenues	482,516	0	482,516	427,165	0	427,165	55,351	0	55,351
99 493000	Rent from Gas Property	223	0	223	223	0	223	0	0	0
4 495XXX	Other Gas Revenues	1,674,517	34,480	1,708,997	1,105,496	24,603	1,130,099	569,021	9,877	578,898
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(2,952,079)	5,705,391	2,753,312	(1,864,370)	3,785,584	1,921,214	(1,087,709)	1,919,807	832,098
	TOTAL OTHER OPERATING REVENUES	3,339,084	5,739,871	9,078,955	2,492,883	3,810,187	6,303,070	846,201	1,929,684	2,775,885
	TOTAL GAS REVENUES	11,230,179	5,739,871	16,970,050	8,018,688	3,810,187	11,828,875	3,211,491	1,929,684	5,141,175
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	7,914,874	0	7,914,874	5,421,047	0	5,421,047	2,493,827	0	2,493,827
99 808XXX	Net Natural Gas Storage Transactions	(1,753,014)	0	(1,753,014)	(1,197,835)	0	(1,197,835)	(555,179)	0	(555,179)
99 811000	Gas Used for Products Extraction	(68,253)	0	(68,253)	(46,637)	0	(46,637)	(21,616)	0	(21,616)
10 813000	Other Gas Expenses	0	108,163	108,163	0	73,754	73,754	0	34,409	34,409
99 813010	Gas Technology Institute (GTI) Expenses	0	0	0	0	0	0	0	0	0
	TOTAL PRODUCTION EXPENSES	6,093,607	108,163	6,201,770	4,176,575	73,754	4,250,329	1,917,032	34,409	1,951,441
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	707	707	0	488	488	0	219	219
1 824000	Other Expenses	0	30,225	30,225	0	20,873	20,873	0	9,352	9,352
1 837000	Other Equipment	0	174,797	174,797	0	120,715	120,715	0	54,082	54,082
	TOTAL UNDERGROUND STORAGE OPER EXP	0	205,729	205,729	0	142,076	142,076	0	63,653	63,653
G-DEPX	Depreciation Expense-Underground Storage	0	74,802	74,802	0	51,658	51,658	0	23,144	23,144
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	130,604	130,604	0	90,195	90,195	0	40,409	40,409

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	205,425	205,425	0	141,866	141,866	0	63,559	63,559
	TOTAL UNDERGROUND STORAGE EXPENSES	0	411,154	411,154	0	283,942	283,942	0	127,212	127,212

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	46,086	143,167	189,253	32,839	96,679	129,518	13,247	46,488	59,735
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	338,248	107,812	446,060	225,882	72,804	298,686	112,366	35,008	147,374
3	875000 Measuring & Reg Sta Exp-General	8,036	0	8,036	5,923	0	5,923	2,113	0	2,113
3	876000 Measuring & Reg Sta Exp-Industrial	(345)	0	(345)	(372)	0	(372)	27	0	27
3	877000 Measuring & Reg Sta Exp-City Gate	5,880	0	5,880	2,936	0	2,936	2,944	0	2,944
3	878000 Meter & House Regulator Expenses	70,383	0	70,383	41,241	0	41,241	29,142	0	29,142
3	879000 Customer Installation Expenses	140,530	8,434	148,964	95,319	5,695	101,014	45,211	2,739	47,950
3	880000 Other Expenses	89,341	61,572	150,913	60,762	41,579	102,341	28,579	19,993	48,572
3	881000 Rents	0	2,063	2,063	0	1,393	1,393	0	670	670
	MAINTENANCE									
3	885000 Supervision & Engineering	20,537	0	20,537	8,085	0	8,085	12,452	0	12,452
3	887000 Mains	117,189	0	117,189	72,853	0	72,853	44,336	0	44,336
3	889000 Measuring & Reg Sta Exp-General	11,426	0	11,426	5,807	0	5,807	5,619	0	5,619
3	890000 Measuring & Reg Sta Exp-Industrial	7,152	0	7,152	9,032	0	9,032	(1,880)	0	(1,880)
3	891000 Measuring & Reg Sta Exp-City Gate	3,823	0	3,823	1,696	0	1,696	2,127	0	2,127
3	892000 Services	148,483	0	148,483	115,715	0	115,715	32,768	0	32,768
3	893000 Meters & House Regulators	120,672	39,325	159,997	83,629	26,556	110,185	37,043	12,769	49,812
3	894000 Other Equipment	0	26,609	26,609	0	17,969	17,969	0	8,640	8,640
	TOTAL DISTRIBUTION OPERATING EXP	1,127,441	388,982	1,516,423	761,347	262,675	1,024,022	366,094	126,307	492,401
G-DEPX	Depreciation Expense-Distribution	1,403,628	5,383	1,409,011	947,165	3,678	950,843	456,463	1,705	458,168
G-OTX	Taxes Other Than FIT	1,009,723	0	1,009,723	810,354	0	810,354	199,369	0	199,369
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,413,351	5,383	2,418,734	1,757,519	3,678	1,761,197	655,832	1,705	657,537
	TOTAL DISTRIBUTION EXPENSES	3,540,792	394,365	3,935,157	2,518,866	266,353	2,785,219	1,021,926	128,012	1,149,938

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	11,103	11,103	0	7,367	7,367	0	3,736	3,736
2	902000	Meter Reading Expenses	176,072	12,847	188,919	165,707	8,524	174,231	10,365	4,323	14,688
2	903XXX	Customer Records & Collection Expenses	168,389	456,123	624,512	135,868	302,642	438,510	32,521	153,481	186,002
2	904000	Uncollectible Accounts	0	151,493	151,493	0	100,517	100,517	0	50,976	50,976
2	905000	Misc Customer Accounts	0	13,251	13,251	0	8,792	8,792	0	4,459	4,459
TOTAL CUSTOMER ACCOUNTS EXPENSES			344,461	644,817	989,278	301,575	427,842	729,417	42,886	216,975	259,861
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	263,807	13,810	277,617	219,888	9,163	229,051	43,919	4,647	48,566
2	909000	Advertising	0	128,797	128,797	0	85,458	85,458	0	43,339	43,339
2	910000	Misc Customer Service & Info Exp	0	10,385	10,385	0	6,891	6,891	0	3,494	3,494
TOTAL CUSTOMER SERVICE & INFO EXP			263,807	152,992	416,799	219,888	101,512	321,400	43,919	51,480	95,399
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	17,626	736,910	754,536	13,519	525,815	539,334	4,107	211,095	215,202
4	921000	Office Supplies & Expenses	0	113,800	113,800	0	81,201	81,201	0	32,599	32,599
4	922000	Admin. Expenses Transferred - Credit	0	(1,445)	(1,445)	0	(1,031)	(1,031)	0	(414)	(414)
4	923000	Outside Services Employed	1,322	183,428	184,750	1,322	130,883	132,205	0	52,545	52,545
4	924000	Property Insurance Premium	0	32,481	32,481	0	23,176	23,176	0	9,305	9,305
4	925XXX	Injuries and Damages	0	69,564	69,564	0	49,637	49,637	0	19,927	19,927
4	926XXX	Employee Pensions and Benefits	0	66,449	66,449	0	47,414	47,414	0	19,035	19,035
4	928000	Regulatory Commission Expenses	58,457	26,751	85,208	42,561	19,088	61,649	15,896	7,663	23,559
4	930000	Miscellaneous General Expenses	2,447	247,480	249,927	1,040	176,587	177,627	1,407	70,893	72,300
4	931000	Rents	620	6,160	6,780	620	4,395	5,015	0	1,765	1,765
4	935000	Maintenance of General Plant	20,813	280,476	301,289	11,817	200,131	211,948	8,996	80,345	89,341
TOTAL ADMIN & GEN OPERATING EXP			101,285	1,762,054	1,863,339	70,879	1,257,296	1,328,175	30,406	504,758	535,164
G-DEPX	Depreciation Expense-General Plant		33,000	431,367	464,367	24,185	307,798	331,983	8,815	123,569	132,384
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		146	470,245	470,391	0	335,539	335,539	146	134,706	134,852
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	407302	Amortization WA Excess Natural Gas Line Extensi	48,688	0	48,688	48,688	0	48,688	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	0	0	0	0	0	0	0	0	0
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(40,646)	0	(40,646)	(40,646)	0	(40,646)	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			58,516	912,049	970,565	34,299	650,784	685,083	24,217	261,265	285,482
TOTAL ADMIN & GENERAL EXPENSES			159,801	2,674,103	2,833,904	105,178	1,908,080	2,013,258	54,623	766,023	820,646
TOTAL EXPENSES BEFORE FIT			10,402,468	4,385,594	14,788,062	7,322,082	3,061,483	10,383,565	3,080,386	1,324,111	4,404,497
NET OPERATING INCOME (LOSS) BEFORE FIT					2,181,988			1,445,310			736,678
G-FIT	FEDERAL INCOME TAX				(2,077,544)			(1,457,692)			(619,852)
G-FIT	DEFERRED FEDERAL INCOME TAX				2,236,405			1,585,870			650,535
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,672)			(1,236)			(436)

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	GAS NET OPERATING INCOME (LOSS)			2,024,799			1,318,368			706,431

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%
G-ALL 2	Number of Customers		100.000%		66.351%		33.649%
G-ALL 3	Direct Distribution Operating Expense		100.000%		67.529%		32.471%
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		71.354%		28.646%
G-ALL 10	Actual Annual Throughput		100.000%		68.188%		31.812%
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,405	34,480	38,885	4,405	24,603	29,008	0	9,877	9,877
4	495028	Deferred Exchange Reservation	375,001	0	375,001	256,238	0	256,238	118,763	0	118,763
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	1,331,271	0	1,331,271	886,883	0	886,883	444,388	0	444,388
4	495329	Amortization Res Decoupling Deferral	(213,355)	0	(213,355)	(175,110)	0	(175,110)	(38,245)	0	(38,245)
4	495338	Non-Res Decoupling Deferred Rev	286,781	0	286,781	224,089	0	224,089	62,692	0	62,692
4	495339	Amortization Non-Res Decoupling	(109,586)	0	(109,586)	(91,009)	0	(91,009)	(18,577)	0	(18,577)
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	1,674,517	34,480	1,708,997	1,105,496	24,603	1,130,099	569,021	9,877	578,898

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	4,237,914	0	4,237,914	2,895,494	0	2,895,494	1,342,420	0	1,342,420
1	804001	Pipeline Demand Costs	2,169,276	0	2,169,276	1,498,102	0	1,498,102	671,174	0	671,174
1	804002	Transport Variable Charges	24,547	0	24,547	16,952	0	16,952	7,595	0	7,595
6	804010	Gas Costs - Fixed Hedge	(9,372)	0	(9,372)	(6,404)	0	(6,404)	(2,968)	0	(2,968)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	23,561	0	23,561	16,099	0	16,099	7,462	0	7,462
6	804018	Merchandise Processing Fee	8,374	0	8,374	5,722	0	5,722	2,652	0	2,652
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	1,266,182	0	1,266,182	865,182	0	865,182	401,000	0	401,000
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	420,102	0	420,102	287,056	0	287,056	133,046	0	133,046
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(711,450)	0	(711,450)	(474,751)	0	(474,751)	(236,699)	0	(236,699)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	485,740	0	485,740	317,595	0	317,595	168,145	0	168,145
		TOTAL PURCHASED GAS COSTS	7,914,874	0	7,914,874	5,421,047	0	5,421,047	2,493,827	0	2,493,827

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	68.330%	31.670%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	23,421	13,810	37,231	18,781	9,163	27,944	4,640	4,647	9,287
99	908600	Public Purpose Tariff Rider Expense Offset	417,199	0	417,199	348,013	0	348,013	69,186	0	69,186
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(176,813)	0	(176,813)	(146,906)	0	(146,906)	(29,907)	0	(29,907)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			263,807	13,810	277,617	219,888	9,163	229,051	43,919	4,647	48,566

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.351%	33.649%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended May 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.584%	5.550%
	Total Cost of Debt		2.941%	2.923%
	Total Weighted Cost		2.941%	2.923%
G-APL	Net Rate Base	474,622,539	326,294,429	148,328,110
	Interest Deduction for FIT Calculation	13,931,950	9,596,319	4,335,631
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended May 31, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	16,970,050	11,828,875	5,141,175
G-OPS	Operating & Maintenance Expense	11,193,338	7,795,419	3,397,919
G-OPS	Book Deprec/Amort and Reg Amortizations	2,454,397	1,687,597	766,800
G-OTX	Taxes Other than FIT	1,140,327	900,549	239,778
	Net Operating Income Before FIT	2,181,988	1,445,310	736,678
G-INT	Less: Interest Expense	1,160,996	799,693	361,303
G-SCM	Schedule M Adjustments	(10,914,059)	(7,587,009)	(3,327,050)
	Taxable Net Operating Income	(9,893,067)	(6,941,392)	(2,951,675)
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	(2,077,544)	(1,457,692)	(619,852)
	Federal Income Tax on 2017 Income at 35%	0	0	0
	Total Federal Income Tax	(2,077,544)	(1,457,692)	(619,852)
G-DTE	Deferred FIT	2,236,405	1,585,870	650,535
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	157,189	126,942	30,247
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Month Ended May 31, 2018
Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,440,091	992,256	2,432,347	973,422	706,135	1,679,557	466,669	286,121	752,790
12	997001	Contributions In Aid of Construction	0	67,864	67,864	0	46,530	46,530	0	21,334	21,334
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	37,584	37,584	0	26,818	26,818	0	10,766	10,766
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(225,709)	0	(225,709)	(157,156)	0	(157,156)	(68,553)	0	(68,553)
4	997015	Airplane Lease Payments	0	0	0	0	0	0	0	0	0
12	997016	Redemption Expense Amortization	0	24,538	24,538	0	16,824	16,824	0	7,714	7,714
4	997020	FAS87 Current Pension Accrual	0	193,954	193,954	0	138,394	138,394	0	55,560	55,560
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(1,295,111)	0	(1,295,111)	(844,854)	0	(844,854)	(450,257)	0	(450,257)
12	997032	Interest Rate Swaps	0	(5,401,583)	(5,401,583)	0	(3,703,487)	(3,703,487)	0	(1,698,096)	(1,698,096)
4	997033	DSM Tariff Rider	(56,485)	0	(56,485)	(68,944)	0	(68,944)	12,459	0	12,459
12	997048	AFUDC	0	(58,462)	(58,462)	0	(40,083)	(40,083)	0	(18,379)	(18,379)
11	997049	Tax Depreciation	0	(2,938,252)	(2,938,252)	0	(2,012,673)	(2,012,673)	0	(925,579)	(925,579)
1	997055	Deferred Gas Exchange	0	(375,000)	(375,000)	0	(258,975)	(258,975)	0	(116,025)	(116,025)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(176,813)	0	(176,813)	(146,906)	0	(146,906)	(29,907)	0	(29,907)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	245,977	245,977	0	168,492	168,492	0	77,485	77,485
4	997081	Deferred Compensation	0	391	391	0	279	279	0	112	112
4	997082	Meal Disallowances	0	15,002	15,002	0	10,705	10,705	0	4,297	4,297
4	997083	Paid Time Off	0	47,434	47,434	0	33,846	33,846	0	13,588	13,588
2	997084	Customer Uncollectibles	0	1,842	1,842	0	1,222	1,222	0	620	620
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(523,672)	(523,672)	0	(359,045)	(359,045)	0	(164,627)	(164,627)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(207,542)	0	(207,542)	(207,542)	0	(207,542)	0	0	0
99	997107	MDM System	(40,646)	0	(40,646)	(40,646)	0	(40,646)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	3,009,663	(5,705,391)	(2,695,728)	1,916,219	(3,785,584)	(1,869,365)	1,093,444	(1,919,807)	(826,363)
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			(314,027)	(13,375,518)	(10,914,059)	1,423,593	(9,010,602)	(7,587,009)	1,037,866	(4,364,916)	(3,327,050)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.351%	33.649%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	68.330%	31.670%
G-ALL	11	Book Depreciation	100.000%	68.499%	31.501%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.563%	31.437%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended May 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	2,461,323	1,687,557	773,766
99	410100	Deferred Federal Income Tax Exp	(251,618)	(125,386)	(126,232)
		SUBTOTAL	2,209,705	1,562,171	647,534
14	411100	Deferred Federal Income Tax Expense - Allocated	(10,430)	(7,151)	(3,279)
99	411100	Deferred Federal Income Tax Exp	37,130	30,850	6,280
		SUBTOTAL	26,700	23,699	3,001
		Total Deferred Federal Income Tax Expense	2,236,405	1,585,870	650,535

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.563%	31.437%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	130,604	130,604	0	90,195	90,195	0	40,409	40,409
		TOTAL UNDERGROUND STORAGE TAX	0	130,604	130,604	0	90,195	90,195	0	40,409	40,409
		DISTRIBUTION									
99	408110	State Excise Tax	326,571	0	326,571	326,571	0	326,571	0	0	0
99	408120	Municipal Occupation & License Tax	377,979	0	377,979	308,158	0	308,158	69,821	0	69,821
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	330,160	0	330,160	175,625	0	175,625	154,535	0	154,535
99	409100	State Income Tax	(24,987)	0	(24,987)	0	0	0	(24,987)	0	(24,987)
		TOTAL DISTRIBUTION TAX	1,009,723	0	1,009,723	810,354	0	810,354	199,369	0	199,369
		TOTAL TAXES OTHER THAN FIT	1,009,723	130,604	1,140,327	810,354	90,195	900,549	199,369	40,409	239,778

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended May 31, 2018
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	45,556,420	45,577,743	0	32,506,328	32,506,328	21,323	13,050,092	13,071,415
TOTAL INTANGIBLE PLANT			1,823,522	47,445,769	49,269,291	1,022,594	33,854,454	34,877,048	800,928	13,591,315	14,392,243
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	902,262	902,262	0	377,233	377,233
1	351XXX	Structures & Improvements	0	2,514,631	2,514,631	0	1,736,604	1,736,604	0	778,027	778,027
1	352XXX	Wells	0	19,215,420	19,215,420	0	13,270,169	13,270,169	0	5,945,251	5,945,251
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	12,638,145	12,638,145	0	8,727,903	8,727,903	0	3,910,242	3,910,242
1	355000	Measuring & Regulating Equipment	0	1,308,901	1,308,901	0	903,927	903,927	0	404,974	404,974
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,603,963	2,603,963	0	1,798,297	1,798,297	0	805,666	805,666
TOTAL UNDERGROUND STORAGE PLANT			0	41,008,745	41,008,745	0	28,339,282	28,339,282	0	12,669,463	12,669,463
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	225,943	0	225,943	123,263	0	123,263	102,680	0	102,680
6	375000	Structures & Improvements	911,862	0	911,862	546,372	0	546,372	365,490	0	365,490
6	376000	Mains	335,294,613	2,512,520	337,807,133	220,411,343	1,716,805	222,128,148	114,883,270	795,715	115,678,985
6	378000	Measuring & Reg Station Equip-General	5,867,606	127,101	5,994,707	3,594,926	86,848	3,681,774	2,272,680	40,253	2,312,933
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	242,261,070	0	242,261,070	166,257,681	0	166,257,681	76,003,389	0	76,003,389
6	381000	Meters	80,165,171	0	80,165,171	56,186,829	0	56,186,829	23,978,342	0	23,978,342
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	3,397,799	0	3,397,799	2,643,906	0	2,643,906	753,893	0	753,893
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			674,824,500	2,639,621	677,464,121	452,033,515	1,803,653	453,837,168	222,790,985	835,968	223,626,953
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	6,742,571	23,138,047	29,880,618	5,056,702	16,509,922	21,566,624	1,685,869	6,628,125	8,313,994
4	391XXX	Office Furniture & Equipment	116,648	16,211,418	16,328,066	99,541	11,567,495	11,667,036	17,107	4,643,923	4,661,030
4	392XXX	Transportation Equipment	11,809,949	3,714,439	15,524,388	9,165,894	2,650,401	11,816,295	2,644,055	1,064,038	3,708,093
4	393000	Stores Equipment	202,961	965,294	1,168,255	159,172	688,776	847,948	43,789	276,518	320,307
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,127,627	8,499,446	1,855,602	4,372,307	6,227,909	516,217	1,755,320	2,271,537

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended May 31, 2018
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,057,159	4,449,835	2,456,517	754,325	3,210,842	936,159	302,834	1,238,993
4	397XXX	Communications Equipment	2,448,591	13,737,109	16,185,700	1,112,855	9,801,977	10,914,832	1,335,736	3,935,132	5,270,868
4	398000	Miscellaneous Equipment	2,467	96,285	98,752	556	68,703	69,259	1,911	27,582	29,493
		TOTAL GENERAL PLANT	30,145,733	67,622,319	97,768,052	22,867,454	48,251,229	71,118,683	7,278,279	19,371,090	26,649,369
		TOTAL PLANT IN SERVICE	706,793,755	158,716,454	865,510,209	475,923,563	112,248,618	588,172,181	230,870,192	46,467,836	277,338,028
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,635,701)	(15,635,701)	0	(10,798,015)	(10,798,015)	0	(4,837,686)	(4,837,686)
G-ADEP		Distribution Plant	(218,005,093)	(1,760,679)	(219,765,772)	(143,046,988)	(1,203,072)	(144,250,060)	(74,958,105)	(557,607)	(75,515,712)
G-ADEP		General Plant	(10,812,140)	(21,076,010)	(31,888,150)	(7,586,460)	(15,038,576)	(22,625,036)	(3,225,680)	(6,037,434)	(9,263,114)
		TOTAL ACCUMULATED DEPRECIATION	(228,817,233)	(38,472,390)	(267,289,623)	(150,633,448)	(27,039,663)	(177,673,111)	(78,183,785)	(11,432,727)	(89,616,512)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(292,606)	(584,140)	(876,746)	(200,614)	(416,807)	(617,421)	(91,992)	(167,333)	(259,325)
G-AAMT		Misc IT Intangible Plant - 3031XX	(17,303)	(12,027,712)	(12,045,015)	0	(8,582,254)	(8,582,254)	(17,303)	(3,445,458)	(3,462,761)
G-AAMT		Underground Storage	0	(240,627)	(240,627)	0	(166,177)	(166,177)	0	(74,450)	(74,450)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(309,909)	(12,852,479)	(13,162,388)	(200,614)	(9,165,238)	(9,365,852)	(109,295)	(3,687,241)	(3,796,536)
		TOTAL ACCUMULATED DEPR/AMORT	(229,127,142)	(51,324,869)	(280,452,011)	(150,834,062)	(36,204,901)	(187,038,963)	(78,293,080)	(15,119,968)	(93,413,048)
		NET GAS UTILITY PLANT before DFIT	477,666,613	107,391,585	585,058,198	325,089,501	76,043,717	401,133,218	152,577,112	31,347,868	183,924,980
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(108,888,520)	(108,888,520)	0	(74,657,236)	(74,657,236)	0	(34,231,284)	(34,231,284)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,768,112)	(17,768,112)	0	(12,673,622)	(12,673,622)	0	(5,094,490)	(5,094,490)
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	(418,671)	(418,671)	0	(287,053)	(287,053)	0	(131,618)	(131,618)
		TOTAL ACCUMULATED DFIT	0	(127,075,303)	(127,075,303)	0	(87,617,911)	(87,617,911)	0	(39,457,392)	(39,457,392)
		NET GAS UTILITY PLANT	477,666,613	(19,683,718)	457,982,895	325,089,501	(11,574,194)	313,515,307	152,577,112	(8,109,524)	144,467,588

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%	68.330%	31.670%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.563%	31.437%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	477,666,613	(19,683,718)	457,982,895	325,089,501	(11,574,194)	313,515,307	152,577,112	(8,109,524)	144,467,588
		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	1,954,234	1,954,234	0	1,349,594	1,349,594	0	604,640	604,640
4	252000	Customer Advances	(3,368)	(59)	(3,427)	0	(42)	(42)	(3,368)	(17)	(3,385)
99	235199	Customer Deposits	(576,340)	0	(576,340)	(576,340)	0	(576,340)	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	8,260,797	0	8,260,797	8,260,797	0	8,260,797	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,734,767)	0	(1,734,767)	(1,734,767)	0	(1,734,767)	0	0	0
C-WKC		Working Capital	5,167,850	0	5,167,850	3,328,918	0	3,328,918	1,838,932	0	1,838,932
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	8,954,405	7,685,239	16,639,644	7,471,697	5,307,425	12,779,122	1,482,708	2,377,814	3,860,522
		NET RATE BASE	486,621,018	(11,998,479)	474,622,539	332,561,198	(6,266,769)	326,294,429	154,059,820	(5,731,710)	148,328,110

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
Steam (ED-AN)	689,360	689,360												
Hydro (ED-AN)	994,344	994,344												
Other (ED-AN)	813,743	813,743												
Total Electric Production	2,497,447	2,497,447												
Electric Transmission														
ED-AN	1,058,118	1,058,118												
Total Electric Transmission	1,058,118	1,058,118												
Electric Distribution														
ED-AN	4,998	4,998												
ED-ID	1,467,218	1,467,218												
ED-WA	2,641,325	2,641,325												
Total Electric Distribution	4,113,541	4,113,541												
Gas Underground Storage														
1 GD-AN	74,802		74,802			74,802	74,802		51,658	51,658		23,144	23,144	
GD-OR	12,526			12,526										
Total Gas Underground Storage	87,328		74,802	12,526		74,802	74,802		51,658	51,658		23,144	23,144	
Gas Distribution														
6 GD-AN	5,383		5,383			5,383	5,383		3,678	3,678		1,705	1,705	
GD-ID	456,463		456,463		456,463		456,463				456,463		456,463	
GD-WA	947,165		947,165		947,165		947,165	947,165		947,165				
GD-OR	635,891			635,891										
Total Gas Distribution	2,044,902		1,409,011	635,891	1,403,628	5,383	1,409,011	947,165	3,678	950,843	456,463	1,705	458,168	
General Plant														
ED-AN	183,698	183,698												
ED-ID	21,250	21,250												
ED-WA	49,590	49,590												
7,4 CD-AA	1,898,681	1,331,640	390,160	176,881		390,160	390,160		278,395	278,395		111,765	111,765	
9,4 CD-AN	82,417	64,051	18,366			18,366	18,366		13,105	13,105		5,261	5,261	
9 CD-ID	29,814	23,170	6,644		6,644		6,644				6,644		6,644	
9 CD-WA	26,551	20,634	5,917		5,917		5,917	5,917		5,917				
8,4 GD-AA	29,592		20,289	9,303		20,289	20,289		14,477	14,477		5,812	5,812	
4 GD-AN	2,552		2,552			2,552	2,552		1,821	1,821		731	731	
GD-ID	2,171		2,171		2,171		2,171				2,171		2,171	
GD-WA	18,268		18,268		18,268		18,268	18,268		18,268				
GD-OR	15,379			15,379										
Total General Plant	2,359,963	1,694,033	464,367	201,563	33,000	431,367	464,367	24,185	307,798	331,983	8,815	123,569	132,384	
Total Depreciation Expense	12,161,299	9,363,139	1,948,180	849,980	1,436,628	511,552	1,948,180	971,350	363,134	1,334,484	465,278	148,418	613,696	

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	68.330%	31.670%

RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
GAS-NORTH AMORTIZATION EXPENSE	
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	19,576	19,576												
Total Production/Transmission		96,110	96,110												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	49,910	35,004	10,256	4,650		10,256	10,256		7,318	7,318		2,938	2,938	
9,4	CD-AN	811	630	181			181	181		129	129		52	52	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		54,710	35,634	13,754	5,322		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,251,492	1,579,084	462,659	209,749		462,659	462,659		330,126	330,126		132,533	132,533	
9,4	CD-AN	1,067	829	238			238	238		170	170		68	68	
9,4	CD-ID	656	510	146			146	146				146		146	
	ED-AN	173,589	173,589												
	ED-ID	0	0												
	ED-WA	51,942	51,942												
8,4	GD-AA	10,718		7,348	3,370		7,348	7,348		5,243	5,243		2,105	2,105	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,489,464	1,805,954	470,391	213,119		146	470,245	470,391		335,539	335,539	146	134,706	134,852
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		2,646,808	1,944,203	484,164	218,441		3,463	480,701	484,164	2,072	342,999	345,071	1,391	137,702	139,093

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(301,293,388)	(301,293,388)											
	Hydro (ED-AN)	(131,145,281)	(131,145,281)											
	Other (ED-AN)	(122,739,024)	(122,739,024)											
Total Electric Production		(555,177,693)	(555,177,693)											
Electric Transmission														
	ED-AN	(212,693,189)	(212,693,189)											
Total Electric Transmission		(212,693,189)	(212,693,189)											
Electric Distribution														
	ED-AN	(153,580)	(153,580)											
	ED-ID	(208,287,479)	(208,287,479)											
	ED-WA	(333,580,560)	(333,580,560)											
Total Electric Distribution		(542,021,619)	(542,021,619)											
Gas Underground Storage														
1	GD-AN	(15,635,701)	(15,635,701)		(15,635,701)	(15,635,701)		(10,798,015)	(10,798,015)		(4,837,686)	(4,837,686)		
	GD-OR	(1,067,077)		(1,067,077)										
Total Gas Underground Storage		(16,702,778)	(15,635,701)	(1,067,077)	(15,635,701)	(15,635,701)		(10,798,015)	(10,798,015)		(4,837,686)	(4,837,686)		
Gas Distribution														
6	GD-AN	(1,760,679)	(1,760,679)		(1,760,679)	(1,760,679)		(1,203,072)	(1,203,072)		(557,607)	(557,607)		
	GD-ID	(74,958,105)	(74,958,105)		(74,958,105)	(74,958,105)				(74,958,105)			(74,958,105)	
	GD-WA	(143,046,988)	(143,046,988)		(143,046,988)	(143,046,988)	(143,046,988)		(143,046,988)					
	GD-OR	(108,665,484)		(108,665,484)										
Total Gas Distribution		(328,431,256)	(219,765,772)	(108,665,484)	(218,005,093)	(1,760,679)	(219,765,772)	(143,046,988)	(1,203,072)	(144,250,060)	(74,958,105)	(557,607)	(75,515,712)	
General Plant														
	ED-AN	(46,243,129)	(46,243,129)											
	ED-ID	(10,206,484)	(10,206,484)											
	ED-WA	(19,638,454)	(19,638,454)											
7,4	CD-AA	(67,056,345)	(47,029,968)	(13,779,408)	(6,246,969)	(13,779,408)	(13,779,408)		(9,832,159)	(9,832,159)	(3,947,249)	(3,947,249)		
9,4	CD-AN	(12,665,167)	(9,842,735)	(2,822,432)		(2,822,432)	(2,822,432)		(2,013,918)	(2,013,918)	(808,514)	(808,514)		
9	CD-ID	(6,133,613)	(4,766,737)	(1,366,876)		(1,366,876)	(1,366,876)				(1,366,876)	(1,366,876)		
9	CD-WA	(4,269,965)	(3,318,403)	(951,562)		(951,562)	(951,562)	(951,562)		(951,562)				
8,4	GD-AA	(2,174,633)	(1,490,972)	(683,661)		(1,490,972)	(1,490,972)		(1,063,868)	(1,063,868)	(427,104)	(427,104)		
4	GD-AN	(2,983,198)	(2,983,198)			(2,983,198)	(2,983,198)		(2,128,631)	(2,128,631)	(854,567)	(854,567)		
	GD-ID	(1,858,804)	(1,858,804)			(1,858,804)	(1,858,804)				(1,858,804)	(1,858,804)		
	GD-WA	(6,634,898)	(6,634,898)			(6,634,898)	(6,634,898)	(6,634,898)		(6,634,898)				
	GD-OR	(4,488,462)		(4,488,462)										
Total General Plant		(184,353,152)	(141,045,910)	(31,888,150)	(11,419,092)	(10,812,140)	(21,076,010)	(31,888,150)	(7,586,460)	(15,038,576)	(22,625,036)	(3,225,680)	(6,037,434)	(9,263,114)
Total Accumulated Depreciation		(1,839,379,687)	(1,450,938,411)	(267,289,623)	(121,151,653)	(228,817,233)	(38,472,390)	(267,289,623)	(150,633,448)	(27,039,663)	(177,673,111)	(78,183,785)	(11,432,727)	(89,616,512)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 7/24/2018 11:04 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	68.330%	31.670%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(11,404,154)	(11,404,154)											
Misc Intangible Plt (303000)	ED-AN	(1,702,454)	(1,702,454)											
Total Production/Transmission		(13,106,608)	(13,106,608)											
Distribution														
Franchises (302000)	ED-WA	(202,599)	(202,599)											
Misc Intangible Plt (303000)	ED-WA	(39,007)	(39,007)											
Total Distribution		(241,606)	(241,606)											
General Plant - 303000														
7,4	CD-AA	(2,733,772)	(1,917,331)	(561,763)	(254,678)		(561,763)	(561,763)		(400,840)	(400,840)		(160,923)	(160,923)
9,4	CD-AN	(100,415)	(78,038)	(22,377)			(22,377)	(22,377)		(15,967)	(15,967)		(6,410)	(6,410)
	GD-ID	(91,992)		(91,992)			(91,992)	(91,992)				(91,992)		(91,992)
	GD-WA	(200,614)		(200,614)			(200,614)	(200,614)	(200,614)		(200,614)			(200,614)
	GD-OR	(91,712)			(91,712)									
Total General Plant - 303000		(3,218,505)	(1,995,369)	(876,746)	(346,390)	(292,606)	(584,140)	(876,746)	(200,614)	(416,807)	(617,421)	(91,992)	(167,333)	(259,325)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(57,028,670)	(39,997,057)	(11,718,821)	(5,312,792)		(11,718,821)	(11,718,821)		(8,361,848)	(8,361,848)		(3,356,973)	(3,356,973)
9,4	CD-AN	(58,554)	(45,505)	(13,049)			(13,049)	(13,049)		(9,311)	(9,311)		(3,738)	(3,738)
9	CD-ID	(77,644)	(60,341)	(17,303)		(17,303)		(17,303)				(17,303)		(17,303)
	ED-AN	(2,784,345)	(2,784,345)											
	ED-ID	0	0											
	ED-WA	(2,543,237)	(2,543,237)											
8,4	GD-AA	(431,496)		(295,842)	(135,654)		(295,842)	(295,842)		(211,095)	(211,095)		(84,747)	(84,747)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 3031		(62,923,946)	(45,430,485)	(12,045,015)	(5,448,446)	(17,303)	(12,027,712)	(12,045,015)		(8,582,254)	(8,582,254)	(17,303)	(3,445,458)	(3,462,761)
Gas Underground Storage														
1	GD-AN	(240,627)		(240,627)			(240,627)	(240,627)		(166,177)	(166,177)		(74,450)	(74,450)
Total Gas Underground Storage		(240,627)		(240,627)			(240,627)	(240,627)		(166,177)	(166,177)		(74,450)	(74,450)
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	(114,938)	(114,938)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(114,938)	(114,938)	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization		(79,846,230)	(60,889,006)	(13,162,388)	(5,794,836)	(309,909)	(12,852,479)	(13,162,388)	(200,614)	(9,165,238)	(9,365,852)	(109,295)	(3,687,241)	(3,796,536)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended May 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	446,956	61,903	362,279	22,774	446,956	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	
9		CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	
		TOTAL ACCOUNT	15,648,402	774,731	702,068	7,229,333	8,706,132	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	8,296,526	1,109,823	2,554,226	4,632,477	8,296,526	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,445,820	0	0	0	0	3,445,820	0	0	3,445,820	0	0	
99		GD-OR / AS	3,659,264	0	0	0	0	0	0	0	0	3,659,264	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	101,066,998	0	0	70,883,339	70,883,339	0	0	20,768,257	20,768,257	0	9,415,402	
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	
		TOTAL ACCOUNT	141,896,205	6,727,488	8,433,398	83,780,036	98,940,922	5,056,702	1,685,869	23,138,046	29,880,617	3,659,264	9,415,402	13,074,666
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,833,445	725,950	0	2,107,495	2,833,445	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	
7		CD-AA	77,600,520	0	0	54,425,125	54,425,125	0	0	15,946,131	15,946,131	0	7,229,264	
9		CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	
		TOTAL ACCOUNT	81,399,228	1,064,490	59,656	56,605,720	57,729,866	99,540	17,107	16,211,419	16,328,066	0	7,341,296	7,341,296
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	42,699,678	20,540,348	8,793,001	13,366,329	42,699,678	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,760,109	0	0	0	0	8,617,184	2,427,799	1,715,126	12,760,109	0	0	
99		GD-OR / AS	3,750,751	0	0	0	0	0	0	0	0	3,750,751	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,925,224	0	0	4,857,006	4,857,006	0	0	1,423,064	1,423,064	0	645,154	
9		CD-WA / ID / AN	6,018,465	1,913,528	754,157	2,009,565	4,677,250	548,710	216,257	576,248	1,341,215	0	0	
		TOTAL ACCOUNT	72,154,227	22,453,876	9,547,158	20,232,900	52,233,934	9,165,894	2,644,056	3,714,438	15,524,388	3,750,751	645,154	4,395,905

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	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	4,846,741	247,643	152,708	3,366,294	3,766,645	71,012	43,789	965,295	1,080,096	0	0	
		TOTAL ACCOUNT	5,358,793	258,104	167,071	3,740,720	4,165,895	159,172	43,789	965,295	1,168,256	24,642	0	24,642
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,050,606	754,221	233,715	4,062,670	5,050,606	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	872,155	0	0	0	0	0	0	0	872,155	0	872,155	
8		GD-AA	4,395,174	0	0	0	0	0	0	3,013,419	3,013,419	0	1,381,755	
7		CD-AA	13,131,137	0	0	9,209,523	9,209,523	0	0	2,698,317	2,698,317	0	1,223,297	
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
		TOTAL ACCOUNT	27,147,381	766,319	988,926	13,415,484	15,170,729	1,855,602	516,217	6,127,626	8,499,445	872,155	2,605,052	3,477,207
	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	1,346,507	311,802	15,617	1,019,088	1,346,507	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	2,911,838	311,802	15,617	1,909,755	2,237,174	0	0	464,959	464,959	40,917	168,788	209,705

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	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	1,295,351	251,861	308,540	446,281	1,006,682	72,222	88,475	127,972	288,669	0	0	0
		TOTAL ACCOUNT	38,063,228	14,566,718	9,785,006	9,168,602	33,520,326	2,456,517	936,160	1,057,158	4,449,835	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,930,963	12,196,610	7,027,082	45,707,271	64,930,963	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	1,239,044	0	0	0	0	0	0	0	0	1,239,044	0	1,239,044
8		GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	361,935
7		CD-AA	53,032,296	0	0	37,194,201	37,194,201	0	0	10,897,606	10,897,606	0	4,940,489	4,940,489
9		CD-WA / ID / AN	15,013,485	1,575,758	2,942,363	7,149,609	11,667,730	451,853	843,731	2,050,171	3,345,755	0	0	0
		TOTAL ACCOUNT	136,520,061	13,772,368	9,969,445	90,051,081	113,792,894	1,112,855	1,335,736	13,737,108	16,185,699	1,239,044	5,302,424	6,541,468
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	150,855	0	6,846	144,009	150,855	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	11,067	1,937	6,663	0	8,600	556	1,911	0	2,467	0	0	0
		TOTAL ACCOUNT	632,853	1,937	13,509	472,637	488,083	556	1,911	96,285	98,752	2,367	43,651	46,018
		TOTAL GENERAL PLANT	521,846,057	60,697,833	39,681,854	286,720,109	387,099,796	22,867,453	7,278,281	67,622,317	97,768,051	10,481,518	26,496,692	36,978,210

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	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	13,670,504	3,102,221	0	10,568,283	13,670,504	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	84,649,548	0	0	59,368,960	59,368,960	0	0	17,394,636	17,394,636	0	7,885,952	
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	99,156,202	3,102,221	74,361	70,005,810	73,182,392	0	21,323	17,861,485	17,882,808	0	8,091,002	8,091,002
	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	2,301,055	0	0	1,613,845	1,613,845	0	0	472,844	472,844	0	214,366	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,301,055	0	0	1,613,845	1,613,845	0	0	472,844	472,844	0	214,366	
	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	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	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	256,030,876	3,421,937	74,361	181,355,570	184,851,868	1,022,594	800,928	47,445,771	49,269,293	426,123	21,483,592	21,909,715	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,658,631)	(60,076,681)	(17,601,992)	(7,979,958)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(745,431)	(579,312)	(166,119)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,404,062)	(60,655,993)	(17,768,111)	(7,979,958)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended May 31, 2018
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,377,726	3,377,726	0	0	0	0	3,377,726
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	55	55	0	0	0	0	55
7/4	154550 Supply Chain Average Cost Variance	0	0	(7,460)	(7,460)	0	0	0	0	(7,460)
7/4	154560 Supply Chain Invoice Price Variance	0	0	12	12	0	0	0	0	12
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	48,022,358	22,467,732	0	70,490,090	44,693,440	20,628,800	3,328,918	1,838,932	0
	TOTAL	48,022,358	22,467,732	3,370,333	73,860,423	44,693,440	20,628,800	3,328,918	1,838,932	3,370,333

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						