

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months 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)	37,840,051	25,263,171	12,576,880
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	37,840,051	25,263,171	12,576,880
G-APL	Gas Net Adjusted Rate Base	474,128,462	324,604,452	149,524,010
	RATE OF RETURN	7.981%	7.783%	8.411%

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 May 31, 2018  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers - AMA Percent	06-01-2017 thru 05-31-2018	244,968 <b>100.000%</b>	162,373 <b>66.283%</b>	82,595 <b>33.717%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	06-01-2017 thru 05-31-2018	13,946,290 <b>100.000%</b>	9,785,299 <b>70.164%</b>	4,160,991 <b>29.836%</b>
	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%
				<b>100.000%</b>	<b>71.354%</b>	<b>28.646%</b>
6	Input	Actual Therms Purchased Percent	06-01-2017 thru 05-31-2018	269,367,868 <b>100.000%</b>	182,957,356 <b>67.921%</b>	86,410,512 <b>32.079%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2018  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2018  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.714%</b>	<b>22.286%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>68.188%</b>	<b>31.812%</b>	
11	Book Depreciation Percent	06-01-2017 thru 05-31-2018	22,232,827	15,181,764	7,051,063	
			<b>100.000%</b>	<b>68.285%</b>	<b>31.715%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	05-01-2017 thru 05-31-2018	564,895,824	385,787,742	179,108,082	
			<b>100.000%</b>	<b>68.294%</b>	<b>31.706%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2017 thru 05-31-2018	63,798,347	46,817,773	16,980,574	
			<b>100.000%</b>	<b>73.384%</b>	<b>26.616%</b>	
14	Net Allocated Schedule M's - AMA Percent	06-01-2017 thru 05-31-2018	-45,935,365	-31,022,189	-14,913,176	
			<b>100.000%</b>	<b>67.534%</b>	<b>32.466%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>REVENUES</b>									
	<b>SALES OF GAS:</b>									
99	480000 Residential	145,848,301	0	145,848,301	101,987,785	0	101,987,785	43,860,516	0	43,860,516
99	4812XX Commercial - Firm & Interruptible	66,755,710	0	66,755,710	47,464,846	0	47,464,846	19,290,864	0	19,290,864
99	4813XX Industrial-Firm	3,007,977	0	3,007,977	1,793,982	0	1,793,982	1,213,995	0	1,213,995
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	270,072	0	270,072	239,040	0	239,040	31,032	0	31,032
99	499XXX Unbilled Revenue	(1,084,865)	0	(1,084,865)	(704,892)	0	(704,892)	(379,973)	0	(379,973)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>214,797,195</b>	<b>0</b>	<b>214,797,195</b>	<b>150,780,761</b>	<b>0</b>	<b>150,780,761</b>	<b>64,016,434</b>	<b>0</b>	<b>64,016,434</b>
	<b>OTHER OPERATING REVENUES:</b>									
99	483XXX Sales for Resale	79,279,264	0	79,279,264	53,072,413	0	53,072,413	26,206,851	0	26,206,851
4	488000 Miscellaneous Service Revenues	16,437	0	16,437	8,181	0	8,181	8,256	0	8,256
99	4893XX Transportation Revenues	5,730,198	0	5,730,198	5,148,979	0	5,148,979	581,219	0	581,219
99	493000 Rent from Gas Property	2,410	0	2,410	2,410	0	2,410	0	0	0
4	495XXX Other Gas Revenues	(861,571)	443,297	(418,274)	(699,999)	316,310	(383,689)	(161,572)	126,987	(34,585)
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	(3,172,000)	0	(3,172,000)	(2,106,000)	0	(2,106,000)	(1,066,000)	0	(1,066,000)
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>78,488,856</b>	<b>443,297</b>	<b>78,932,153</b>	<b>52,920,102</b>	<b>316,310</b>	<b>53,236,412</b>	<b>25,568,754</b>	<b>126,987</b>	<b>25,695,741</b>
	<b>TOTAL GAS REVENUES</b>	<b>293,286,051</b>	<b>443,297</b>	<b>293,729,348</b>	<b>203,700,863</b>	<b>316,310</b>	<b>204,017,173</b>	<b>89,585,188</b>	<b>126,987</b>	<b>89,712,175</b>
	<b>PRODUCTION EXPENSES:</b>									
G-804	804/805 City Gate Purchases	136,833,694	0	136,833,694	92,243,069	0	92,243,069	44,590,625	0	44,590,625
99	808XXX Net Natural Gas Storage Transactions	5,893,546	0	5,893,546	4,271,022	0	4,271,022	1,622,524	0	1,622,524
99	811000 Gas Used for Products Extraction	(790,813)	0	(790,813)	(533,958)	0	(533,958)	(256,855)	0	(256,855)
10	813000 Other Gas Expenses	0	1,291,507	1,291,507	0	880,653	880,653	0	410,854	410,854
99	813010 Gas Technology Institute (GTI) Expenses	108,931	0	108,931	76,204	0	76,204	32,727	0	32,727
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>142,045,358</b>	<b>1,291,507</b>	<b>143,336,865</b>	<b>96,056,337</b>	<b>880,653</b>	<b>96,936,990</b>	<b>45,989,021</b>	<b>410,854</b>	<b>46,399,875</b>
	<b>UNDERGROUND STORAGE EXPENSES:</b>									
1	814000 Supervision & Engineering	0	22,892	22,892	0	15,809	15,809	0	7,083	7,083
1	824000 Other Expenses	0	855,673	855,673	0	590,928	590,928	0	264,745	264,745
1	837000 Other Equipment	0	1,010,050	1,010,050	0	697,541	697,541	0	312,509	312,509
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>1,888,615</b>	<b>1,888,615</b>	<b>0</b>	<b>1,304,278</b>	<b>1,304,278</b>	<b>0</b>	<b>584,337</b>	<b>584,337</b>
G-DEPX	Depreciation Expense-Underground Storage	0	817,850	817,850	0	564,807	564,807	0	253,043	253,043
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX	Taxes Other Than FIT	0	323,697	323,697	0	223,545	223,545	0	100,152	100,152

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For Twelve Months 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	1,141,774	1,141,774	0	788,509	788,509	0	353,265	353,265
	TOTAL UNDERGROUND STORAGE EXPENSES	0	3,030,389	3,030,389	0	2,092,787	2,092,787	0	937,602	937,602

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
3	870000	Supervision & Engineering	482,078	1,368,916	1,850,994	339,871	960,486	1,300,357	142,207	408,430	550,637
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,523,912	1,129,662	4,653,574	2,309,748	792,616	3,102,364	1,214,164	337,046	1,551,210
3	875000	Measuring & Reg Sta Exp-General	127,172	0	127,172	84,500	0	84,500	42,672	0	42,672
3	876000	Measuring & Reg Sta Exp-Industrial	25,249	0	25,249	20,344	0	20,344	4,905	0	4,905
3	877000	Measuring & Reg Sta Exp-City Gate	149,733	0	149,733	65,015	0	65,015	84,718	0	84,718
3	878000	Meter & House Regulator Expenses	650,009	0	650,009	390,536	0	390,536	259,473	0	259,473
3	879000	Customer Installation Expenses	1,992,740	90,020	2,082,760	1,332,978	63,162	1,396,140	659,762	26,858	686,620
3	880000	Other Expenses	1,669,148	595,314	2,264,462	1,232,250	417,696	1,649,946	436,898	177,618	614,516
3	881000	Rents	0	36,790	36,790	0	25,813	25,813	0	10,977	10,977
	<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	223,573	0	223,573	126,088	0	126,088	97,485	0	97,485
3	887000	Mains	1,131,862	454	1,132,316	818,849	319	819,168	313,013	135	313,148
3	889000	Measuring & Reg Sta Exp-General	260,512	58,816	319,328	178,120	41,268	219,388	82,392	17,548	99,940
3	890000	Measuring & Reg Sta Exp-Industrial	905,033	0	905,033	874,244	0	874,244	30,789	0	30,789
3	891000	Measuring & Reg Sta Exp-City Gate	79,399	401	79,800	50,902	281	51,183	28,497	120	28,617
3	892000	Services	1,296,060	0	1,296,060	953,670	0	953,670	342,390	0	342,390
3	893000	Meters & House Regulators	1,427,089	688,898	2,115,987	1,008,093	483,358	1,491,451	418,996	205,540	624,536
3	894000	Other Equipment	2,721	246,030	248,751	91	172,624	172,715	2,630	73,406	76,036
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>13,946,290</b>	<b>4,215,301</b>	<b>18,161,591</b>	<b>9,785,299</b>	<b>2,957,623</b>	<b>12,742,922</b>	<b>4,160,991</b>	<b>1,257,678</b>	<b>5,418,669</b>
G-DEPX	Depreciation Expense-Distribution		16,319,699	64,600	16,384,299	10,981,859	43,877	11,025,736	5,337,840	20,723	5,358,563
G-OTX	Taxes Other Than FIT		17,007,760	0	17,007,760	14,170,506	0	14,170,506	2,837,254	0	2,837,254
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>33,327,459</b>	<b>64,600</b>	<b>33,392,059</b>	<b>25,152,365</b>	<b>43,877</b>	<b>25,196,242</b>	<b>8,175,094</b>	<b>20,723</b>	<b>8,195,817</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>47,273,749</b>	<b>4,279,901</b>	<b>51,553,650</b>	<b>34,937,664</b>	<b>3,001,500</b>	<b>37,939,164</b>	<b>12,336,085</b>	<b>1,278,401</b>	<b>13,614,486</b>

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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	130,451	130,451	0	86,467	86,467	0	43,984	43,984
2	902000	Meter Reading Expenses	1,917,438	113,676	2,031,114	1,778,321	75,348	1,853,669	139,117	38,328	177,445
2	903XXX	Customer Records & Collection Expenses	1,411,627	4,933,235	6,344,862	1,011,948	3,269,896	4,281,844	399,679	1,663,339	2,063,018
2	904000	Uncollectible Accounts	0	1,671,527	1,671,527	0	1,107,938	1,107,938	0	563,589	563,589
2	905000	Misc Customer Accounts	0	201,664	201,664	0	133,669	133,669	0	67,995	67,995
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,329,065	7,050,553	10,379,618	2,790,269	4,673,318	7,463,587	538,796	2,377,235	2,916,031
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,284,400	165,771	8,450,171	6,898,688	109,878	7,008,566	1,385,712	55,893	1,441,605
2	909000	Advertising	719	831,416	832,135	719	551,087	551,806	0	280,329	280,329
2	910000	Misc Customer Service & Info Exp	0	192,687	192,687	0	127,719	127,719	0	64,968	64,968
TOTAL CUSTOMER SERVICE & INFO EXP			8,285,119	1,189,874	9,474,993	6,899,407	788,684	7,688,091	1,385,712	401,190	1,786,902
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:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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	154,959	9,095,840	9,250,799	106,766	6,490,246	6,597,012	48,193	2,605,594	2,653,787
4	921000	Office Supplies & Expenses	4,143	1,165,919	1,170,062	4,143	831,930	836,073	0	333,989	333,989
4	922000	Admin. Expenses Transferred - Credit	0	(18,389)	(18,389)	0	(13,121)	(13,121)	0	(5,268)	(5,268)
4	923000	Outside Services Employed	46,100	2,181,884	2,227,984	46,100	1,556,862	1,602,962	0	625,022	625,022
4	924000	Property Insurance Premium	0	298,235	298,235	0	212,803	212,803	0	85,432	85,432
4	925XXX	Injuries and Damages	(634)	832,379	831,745	(678)	593,936	593,258	44	238,443	238,487
4	926XXX	Employee Pensions and Benefits	673	467,419	468,092	673	333,522	334,195	0	133,897	133,897
4	928000	Regulatory Commission Expenses	776,085	290,158	1,066,243	539,152	207,039	746,191	236,933	83,119	320,052
4	930000	Miscellaneous General Expenses	42,114	1,042,831	1,084,945	28,373	744,102	772,475	13,741	298,729	312,470
4	931000	Rents	7,440	166,005	173,445	7,440	118,451	125,891	0	47,554	47,554
4	935000	Maintenance of General Plant	353,720	2,904,211	3,257,931	264,421	2,072,271	2,336,692	89,299	831,940	921,239
TOTAL ADMIN & GEN OPERATING EXP			1,384,600	18,426,492	19,811,092	996,390	13,148,041	14,144,431	388,210	5,278,451	5,666,661
G-DEPX	Depreciation Expense-General Plant		374,859	4,655,821	5,030,680	269,108	3,322,115	3,591,223	105,751	1,333,706	1,439,457
G-AMTX	Amortization Expense - General Plant - 303000		39,804	125,242	165,046	24,862	89,365	114,227	14,942	35,877	50,819
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		3,847	5,271,039	5,274,886	0	3,761,097	3,761,097	3,847	1,509,942	1,513,789
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	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	(353,459)	0	(353,459)	(353,459)	0	(353,459)	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			(64,670)	10,052,102	9,987,432	(248,859)	7,172,577	6,923,718	184,189	2,879,525	3,063,714
TOTAL ADMIN & GENERAL EXPENSES			1,319,930	28,478,594	29,798,524	747,531	20,320,618	21,068,149	572,399	8,157,976	8,730,375
TOTAL EXPENSES BEFORE FIT			202,253,221	45,320,818	247,574,039	141,431,208	31,757,560	173,188,768	60,822,013	13,563,258	74,385,271
NET OPERATING INCOME (LOSS) BEFORE FIT					46,155,309			30,828,405			15,326,904
G-FIT	FEDERAL INCOME TAX				1,139,800			179,871			959,929
G-FIT	DEFERRED FEDERAL INCOME TAX				7,195,522			5,400,195			1,795,327
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(20,064)			(14,832)			(5,232)

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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)			37,840,051			25,263,171			12,576,880

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months 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 - AMA		100.000%		66.283%		33.717%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.164%		29.836%			
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months 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	53,119	443,297	496,416	52,964	316,310	369,274	155	126,987	127,142
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,017,250	0	3,017,250	1,482,750	0	1,482,750
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	188,161	0	188,161	0	0	0	188,161	0	188,161
4	495328	Residential Decoupling Deferral	2,233,202	0	2,233,202	2,397,114	0	2,397,114	(163,912)	0	(163,912)
4	495329	Amortization Res Decoupling Deferral	(7,305,471)	0	(7,305,471)	(6,075,591)	0	(6,075,591)	(1,229,880)	0	(1,229,880)
4	495338	Non-Res Decoupling Deferred Rev	1,543,967	0	1,543,967	1,696,884	0	1,696,884	(152,917)	0	(152,917)
4	495339	Amortization Non-Res Decoupling	(2,074,549)	0	(2,074,549)	(1,788,620)	0	(1,788,620)	(285,929)	0	(285,929)
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
		<b>TOTAL OTHER GAS REVENUES</b>	<b>(861,571)</b>	<b>443,297</b>	<b>(418,274)</b>	<b>(699,999)</b>	<b>316,310</b>	<b>(383,689)</b>	<b>(161,572)</b>	<b>126,987</b>	<b>(34,585)</b>

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months 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
6	804000	Gas Purchases	89,079,170	0	89,079,170	59,775,459	0	59,775,459	29,303,711	0	29,303,711
1	804001	Pipeline Demand Costs	26,536,206	0	26,536,206	18,490,165	0	18,490,165	8,046,041	0	8,046,041
1	804002	Transport Variable Charges	428,782	0	428,782	299,872	0	299,872	128,910	0	128,910
6	804010	Gas Costs - Fixed Hedge	42,238	0	42,238	27,418	0	27,418	14,820	0	14,820
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	329,451	0	329,451	221,203	0	221,203	108,248	0	108,248
6	804018	Merchandise Processing Fee	208,868	0	208,868	137,674	0	137,674	71,194	0	71,194
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	13,783,575	0	13,783,575	9,398,402	0	9,398,402	4,385,173	0	4,385,173
6	804700	Gas Costs - Offsystem Bookout	96,020	0	96,020	66,814	0	66,814	29,206	0	29,206
6	804711	Gas Costs - Offsystem Bookout Offset	(96,020)	0	(96,020)	(66,814)	0	(66,814)	(29,206)	0	(29,206)
6	804730	Gas Costs - Intracompany LDC Gas	6,617,252	0	6,617,252	4,453,089	0	4,453,089	2,164,163	0	2,164,163
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(22,820,293)	0	(22,820,293)	(15,227,592)	0	(15,227,592)	(7,592,701)	0	(7,592,701)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	22,628,445	0	22,628,445	14,667,379	0	14,667,379	7,961,066	0	7,961,066
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>136,833,694</b>	<b>0</b>	<b>136,833,694</b>	<b>92,243,069</b>	<b>0</b>	<b>92,243,069</b>	<b>44,590,625</b>	<b>0</b>	<b>44,590,625</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.921%	32.079%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months 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
2	908000	Customer Assistance Expense	318,695	165,771	484,466	257,041	109,878	366,919	61,654	55,893	117,547
99	908600	Public Purpose Tariff Rider Expense Offset	7,937,619	0	7,937,619	6,604,220	0	6,604,220	1,333,399	0	1,333,399
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	(87,458)	0	(87,458)	(78,117)	0	(78,117)	(9,341)	0	(9,341)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,284,400	165,771	8,450,171	6,898,688	109,878	7,008,566	1,385,712	55,893	1,441,605

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.283%	33.717%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months 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	474,128,462	324,604,452	149,524,010
	Interest Deduction for FIT Calculation	13,917,204	9,546,617	4,370,587
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended May 31, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	293,729,348	204,017,173	89,712,175
G-OPS	Operating & Maintenance Expense	203,052,774	140,280,299	62,772,475
G-OPS	Book Deprec/Amort and Reg Amortizations	27,189,808	18,514,418	8,675,390
G-OTX	Taxes Other than FIT	17,331,457	14,394,051	2,937,406
	Net Operating Income Before FIT	46,155,309	30,828,405	15,326,904
G-INT	Less: Interest Expense	13,917,204	9,546,617	4,370,587
G-SCM	Schedule M Adjustments	(23,545,783)	(17,539,027)	(6,006,756)
	Taxable Net Operating Income	8,692,322	3,742,761	4,949,561
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,825,388	785,980	1,039,408
	Federal Income Tax on 2017 Income at 35%	(685,588)	(606,109)	(79,479)
	Total Federal Income Tax	1,139,800	179,871	959,929
G-DTE	Deferred FIT	7,195,522	5,400,195	1,795,327
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,315,258	5,565,234	2,750,024
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Report ID:  
**G-SCM-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,738,207	10,934,779	27,672,986	11,275,828	7,781,418	19,057,246	5,462,379	3,153,361	8,615,740
12	997001	Contributions In Aid of Construction	0	113,331	113,331	0	77,398	77,398	0	35,933	35,933
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	491,681	491,681	0	350,834	350,834	0	140,847	140,847
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(194,460)	0	(194,460)	(562,826)	0	(562,826)	368,366	0	368,366
4	997015	Airplane Lease Payments	0	148,737	148,737	0	106,130	106,130	0	42,607	42,607
12	997016	Redemption Expense Amortization	0	296,303	296,303	0	202,357	202,357	0	93,946	93,946
4	997020	FAS87 Current Pension Accrual	0	84,924	84,924	0	60,597	60,597	0	24,327	24,327
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	8,206,015	0	8,206,015	6,561,539	0	6,561,539	1,644,476	0	1,644,476
12	997032	Interest Rate Swaps	0	(6,578,738)	(6,578,738)	0	(4,492,883)	(4,492,883)	0	(2,085,855)	(2,085,855)
4	997033	DSM Tariff Rider	(75,222)	0	(75,222)	(310,541)	0	(310,541)	235,319	0	235,319
12	997048	AFUDC	0	(494,899)	(494,899)	0	(337,986)	(337,986)	0	(156,913)	(156,913)
11	997049	Tax Depreciation	0	(47,719,564)	(47,719,564)	0	(32,585,304)	(32,585,304)	0	(15,134,260)	(15,134,260)
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	(87,458)	0	(87,458)	(78,117)	0	(78,117)	(9,341)	0	(9,341)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	609,963	609,963	0	416,513	416,513	0	193,450	193,450
4	997081	Deferred Compensation	0	94,145	94,145	0	67,176	67,176	0	26,969	26,969
4	997082	Meal Disallowances	0	139,674	139,674	0	99,663	99,663	0	40,011	40,011
4	997083	Paid Time Off	0	80,135	80,135	0	57,180	57,180	0	22,955	22,955
2	997084	Customer Uncollectibles	0	37,434	37,434	0	24,812	24,812	0	12,622	12,622
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	(4,173,270)	(4,173,270)	0	(2,850,093)	(2,850,093)	0	(1,323,177)	(1,323,177)
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	(4,845,321)	0	(4,845,321)	(4,845,321)	0	(4,845,321)	0	0	0
99	997107	MDM System	(353,459)	0	(353,459)	(353,459)	0	(353,459)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	3,229,584	0	3,229,584	2,157,849	0	2,157,849	1,071,735	0	1,071,735
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)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>24,301,638</b>	<b>(45,935,365)</b>	<b>(23,545,783)</b>	<b>13,483,161</b>	<b>(31,022,188)</b>	<b>(17,539,027)</b>	<b>8,906,421</b>	<b>(14,913,177)</b>	<b>(6,006,756)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.283%	33.717%
G-ALL	4	Jurisdiction 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.921%	32.079%
G-ALL	11	Book Depreciation	100.000%	68.285%	31.715%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.294%	31.706%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months 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	9,215,611	6,293,709	2,921,902
99	410100	Deferred Federal Income Tax Exp	(1,902,592)	(804,316)	(1,098,276)
		<b>SUBTOTAL</b>	<b>7,313,019</b>	<b>5,489,393</b>	<b>1,823,626</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(46,660)	(31,866)	(14,794)
99	411100	Deferred Federal Income Tax Exp	(70,837)	(57,332)	(13,505)
		<b>SUBTOTAL</b>	<b>(117,497)</b>	<b>(89,198)</b>	<b>(28,299)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>7,195,522</b>	<b>5,400,195</b>	<b>1,795,327</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.294%	31.706%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months 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	323,697	323,697	0	223,545	223,545	0	100,152	100,152
		TOTAL UNDERGROUND STORAGE TAX	0	323,697	323,697	0	223,545	223,545	0	100,152	100,152
		DISTRIBUTION									
99	408110	State Excise Tax	5,874,377	0	5,874,377	5,874,377	0	5,874,377	0	0	0
99	408120	Municipal Occupation & License Tax	6,654,812	0	6,654,812	5,508,043	0	5,508,043	1,146,769	0	1,146,769
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	4,533,022	0	4,533,022	2,788,086	0	2,788,086	1,744,936	0	1,744,936
99	409100	State Income Tax	(54,451)	0	(54,451)	0	0	0	(54,451)	0	(54,451)
		TOTAL DISTRIBUTION TAX	17,007,760	0	17,007,760	14,170,506	0	14,170,506	2,837,254	0	2,837,254
		TOTAL TAXES OTHER THAN FIT	17,007,760	323,697	17,331,457	14,170,506	223,545	14,394,051	2,837,254	100,152	2,937,406

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 May 31, 2018  
 Average of Monthly Averages Basis

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	42,626,445	42,647,768	0	30,415,674	30,415,674	21,323	12,210,771	12,232,094
		TOTAL INTANGIBLE PLANT	1,823,522	44,515,794	46,339,316	1,022,594	31,763,800	32,786,394	800,928	12,751,994	13,552,922
		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	2,282,899	2,282,899	0	1,576,570	1,576,570	0	706,329	706,329
1	352XXX	Wells	0	18,986,605	18,986,605	0	13,112,149	13,112,149	0	5,874,456	5,874,456
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	12,406,412	12,406,412	0	8,567,868	8,567,868	0	3,838,544	3,838,544
1	355000	Measuring & Regulating Equipment	0	1,077,168	1,077,168	0	743,892	743,892	0	333,276	333,276
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,372,230	2,372,230	0	1,638,262	1,638,262	0	733,968	733,968
		TOTAL UNDERGROUND STORAGE PLAN	0	39,852,999	39,852,999	0	27,541,123	27,541,123	0	12,311,876	12,311,876
		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	221,000	0	221,000	123,263	0	123,263	97,737	0	97,737
6	375000	Structures & Improvements	954,938	0	954,938	583,873	0	583,873	371,065	0	371,065
6	376000	Mains	325,020,749	2,512,521	327,533,270	213,396,276	1,706,529	215,102,805	111,624,473	805,992	112,430,465
6	378000	Measuring & Reg Station Equip-General	5,951,118	127,101	6,078,219	3,677,148	86,328	3,763,476	2,273,970	40,773	2,314,743
6	379000	Measuring & Reg Station Equip-City Gate	6,819,476	0	6,819,476	2,339,187	0	2,339,187	4,480,289	0	4,480,289
6	380000	Services	232,437,284	0	232,437,284	158,940,097	0	158,940,097	73,497,187	0	73,497,187
6	381000	Meters	78,611,524	0	78,611,524	54,748,826	0	54,748,826	23,862,698	0	23,862,698
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	3,376,373	0	3,376,373	2,630,363	0	2,630,363	746,010	0	746,010
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	653,481,057	2,639,622	656,120,679	436,502,958	1,792,857	438,295,815	216,978,099	846,765	217,824,864
		GENERAL PLANT									
4	389XXX	Land & Land Rights	2,870,073	2,109,983	4,980,056	2,772,637	1,505,557	4,278,194	97,436	604,426	701,862
4	390XXX	Structures & Improvements	6,119,180	23,147,334	29,266,514	4,491,298	16,516,549	21,007,847	1,627,882	6,630,785	8,258,667
4	391XXX	Office Furniture & Equipment	102,298	14,752,404	14,854,702	83,513	10,526,430	10,609,943	18,785	4,225,974	4,244,759
4	392XXX	Transportation Equipment	11,564,601	2,732,068	14,296,669	8,940,727	1,949,440	10,890,167	2,623,874	782,628	3,406,502
4	393000	Stores Equipment	169,678	929,773	1,099,451	130,372	663,430	793,802	39,306	266,343	305,649
4	394000	Tools, Shop & Garage Equipment	2,409,766	5,990,034	8,399,800	1,880,469	4,274,129	6,154,598	529,297	1,715,905	2,245,202

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

Report ID:  
**G-PLT-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	12,529	367,384	379,913	9,449	262,143	271,592	3,080	105,241	108,321
4	396XXX	Power Operated Equipment	3,330,114	1,052,218	4,382,332	2,456,434	750,800	3,207,234	873,680	301,418	1,175,098
4	397XXX	Communications Equipment	2,459,857	13,091,981	15,551,838	1,124,314	9,341,652	10,465,966	1,335,543	3,750,329	5,085,872
4	398000	Miscellaneous Equipment	2,594	85,238	87,832	1,065	60,821	61,886	1,529	24,417	25,946
		<b>TOTAL GENERAL PLANT</b>	<b>29,040,690</b>	<b>64,258,417</b>	<b>93,299,107</b>	<b>21,890,278</b>	<b>45,850,951</b>	<b>67,741,229</b>	<b>7,150,412</b>	<b>18,407,466</b>	<b>25,557,878</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>684,345,269</b>	<b>151,266,832</b>	<b>835,612,101</b>	<b>459,415,830</b>	<b>106,948,731</b>	<b>566,364,561</b>	<b>224,929,439</b>	<b>44,318,101</b>	<b>269,247,540</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(15,256,110)	(15,256,110)	0	(10,535,870)	(10,535,870)	0	(4,720,240)	(4,720,240)
G-ADEP		Distribution Plant	(212,025,426)	(1,731,071)	(213,756,497)	(139,257,656)	(1,175,761)	(140,433,417)	(72,767,770)	(555,310)	(73,323,080)
G-ADEP		General Plant	(10,192,163)	(19,308,597)	(29,500,760)	(7,146,000)	(13,777,456)	(20,923,456)	(3,046,163)	(5,531,141)	(8,577,304)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(222,217,589)</b>	<b>(36,295,778)</b>	<b>(258,513,367)</b>	<b>(146,403,656)</b>	<b>(25,489,087)</b>	<b>(171,892,743)</b>	<b>(75,813,933)</b>	<b>(10,806,691)</b>	<b>(86,620,624)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAAMT		General Plant - 303000	(274,363)	(526,738)	(801,101)	(189,219)	(375,848)	(565,067)	(85,144)	(150,890)	(236,034)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(15,581)	(11,145,701)	(11,161,282)	0	(7,952,903)	(7,952,903)	(15,581)	(3,192,798)	(3,208,379)
G-AAAMT		Underground Storage	0	(240,523)	(240,523)	0	(166,105)	(166,105)	0	(74,418)	(74,418)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(289,944)</b>	<b>(11,912,962)</b>	<b>(12,202,906)</b>	<b>(189,219)</b>	<b>(8,494,856)</b>	<b>(8,684,075)</b>	<b>(100,725)</b>	<b>(3,418,106)</b>	<b>(3,518,831)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(222,507,533)</b>	<b>(48,208,740)</b>	<b>(270,716,273)</b>	<b>(146,592,875)</b>	<b>(33,983,943)</b>	<b>(180,576,818)</b>	<b>(75,914,658)</b>	<b>(14,224,797)</b>	<b>(90,139,455)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>461,837,736</b>	<b>103,058,092</b>	<b>564,895,828</b>	<b>312,822,955</b>	<b>72,964,788</b>	<b>385,787,743</b>	<b>149,014,781</b>	<b>30,093,304</b>	<b>179,108,085</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(106,533,176)	(106,533,176)	0	(72,755,767)	(72,755,767)	0	(33,777,409)	(33,777,409)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,012,265)	(18,012,265)	0	(12,847,514)	(12,847,514)	0	(5,164,751)	(5,164,751)
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	(638,462)	(638,462)	0	(436,031)	(436,031)	0	(202,431)	(202,431)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(125,183,903)</b>	<b>(125,183,903)</b>	<b>0</b>	<b>(86,039,312)</b>	<b>(86,039,312)</b>	<b>0</b>	<b>(39,144,591)</b>	<b>(39,144,591)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>461,837,736</b>	<b>(22,125,811)</b>	<b>439,711,925</b>	<b>312,822,955</b>	<b>(13,074,524)</b>	<b>299,748,431</b>	<b>149,014,781</b>	<b>(9,051,287)</b>	<b>139,963,494</b>

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%	67.921%	32.079%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.294%	31.706%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months 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	461,837,736	(22,125,811)	439,711,925	312,822,955	(13,074,524)	299,748,431	149,014,781	(9,051,287)	139,963,494
	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	9,711,112	9,711,112	0	6,706,494	6,706,494	0	3,004,618	3,004,618
4	252000 Customer Advances	(24,976)	(1,588)	(26,564)	(2,459)	(1,133)	(3,592)	(22,517)	(455)	(22,972)
99	235199 Customer Deposits	(556,398)	0	(556,398)	(556,398)	0	(556,398)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	(809,913)	0	(809,913)	(677,592)	0	(677,592)	(132,321)	0	(132,321)
99	182302 WA Excess Nat Gas Line Extension	6,120,008	0	6,120,008	6,120,008	0	6,120,008	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,732,970)	0	(1,732,970)	(1,732,970)	0	(1,732,970)	0	0	0
C-WKC	Working Capital	15,980,198	0	15,980,198	11,042,198	0	11,042,198	4,938,000	0	4,938,000
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	18,975,949	15,440,588	34,416,537	14,192,787	10,663,234	24,856,021	4,783,162	4,777,354	9,560,516
	NET RATE BASE	480,813,685	(6,685,223)	474,128,462	327,015,742	(2,411,290)	324,604,452	153,797,943	(4,273,933)	149,524,010

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months 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	67.921%	32.079%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months 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		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	231,916	231,916												
<b>Total Production/Transmission</b>		<b>1,150,316</b>	<b>1,150,316</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
<b>Total Distribution</b>		<b>30,019</b>	<b>30,019</b>												
<b>General Plant - 303000</b>															
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										
<b>Total General Plant - 303000</b>		<b>656,528</b>	<b>427,618</b>	<b>165,046</b>	<b>63,864</b>		<b>39,804</b>	<b>125,242</b>	<b>165,046</b>	<b>24,862</b>	<b>89,365</b>	<b>114,227</b>	<b>14,942</b>	<b>35,877</b>	<b>50,819</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	25,189,439	17,666,613	5,176,178	2,346,648		5,176,178	5,176,178		3,693,410	3,693,410		1,482,768	1,482,768	
9,4	CD-AN	17,006	13,216	3,790			3,790	3,790		2,704	2,704		1,086	1,086	
9,4	CD-ID	17,261	13,414	3,847			3,847	3,847				3,847		3,847	
	ED-AN	1,663,350	1,663,350												
	ED-ID	0	0												
	ED-WA	647,539	647,539												
8,4	GD-AA	132,830		91,071	41,759		91,071	91,071		64,983	64,983		26,088	26,088	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>27,667,425</b>	<b>20,004,132</b>	<b>5,274,886</b>	<b>2,388,407</b>		<b>3,847</b>	<b>5,271,039</b>	<b>5,274,886</b>		<b>3,761,097</b>	<b>3,761,097</b>	<b>3,847</b>	<b>1,509,942</b>	<b>1,513,789</b>
<b>Gas Underground Storage</b>															
1	GD-AN	227		227			227	227		157	157		70	70	
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>157</b>	<b>157</b>		<b>70</b>	<b>70</b>	
<b>General Plant - 390200, 396200</b>															
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										
<b>Total General Plant- 390200, 396200</b>		<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
<b>Total Amortization Expense</b>		<b>29,552,545</b>	<b>21,660,115</b>	<b>5,440,159</b>	<b>2,452,271</b>		<b>43,651</b>	<b>5,396,508</b>	<b>5,440,159</b>	<b>24,862</b>	<b>3,850,619</b>	<b>3,875,481</b>	<b>18,789</b>	<b>1,545,889</b>	<b>1,564,678</b>

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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	
<b>Electric Production</b>														
	Steam (ED-AN)	(298,504,233)	(298,504,233)											
	Hydro (ED-AN)	(129,473,643)	(129,473,643)											
	Other (ED-AN)	(118,476,372)	(118,476,372)											
<b>Total Electric Production</b>		<b>(546,454,248)</b>	<b>(546,454,248)</b>											
<b>Electric Transmission</b>														
	ED-AN	(211,355,489)	(211,355,489)											
<b>Total Electric Transmission</b>		<b>(211,355,489)</b>	<b>(211,355,489)</b>											
<b>Electric Distribution</b>														
	ED-AN	(128,788)	(128,788)											
	ED-ID	(202,097,360)	(202,097,360)											
	ED-WA	(323,016,159)	(323,016,159)											
<b>Total Electric Distribution</b>		<b>(525,242,307)</b>	<b>(525,242,307)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(15,256,110)	(15,256,110)		(15,256,110)	(15,256,110)		(10,535,870)	(10,535,870)		(4,720,240)	(4,720,240)		
	GD-OR	(1,001,449)		(1,001,449)										
<b>Total Gas Underground Storage</b>		<b>(16,257,559)</b>	<b>(15,256,110)</b>	<b>(1,001,449)</b>	<b>(15,256,110)</b>	<b>(15,256,110)</b>		<b>(10,535,870)</b>	<b>(10,535,870)</b>		<b>(4,720,240)</b>	<b>(4,720,240)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,731,071)	(1,731,071)		(1,731,071)	(1,731,071)		(1,175,761)	(1,175,761)		(555,310)	(555,310)		
	GD-ID	(72,767,770)	(72,767,770)		(72,767,770)	(72,767,770)				(72,767,770)		(72,767,770)		
	GD-WA	(139,257,656)	(139,257,656)		(139,257,656)	(139,257,656)	(139,257,656)		(139,257,656)					
	GD-OR	(106,424,191)		(106,424,191)										
<b>Total Gas Distribution</b>		<b>(320,180,688)</b>	<b>(213,756,497)</b>	<b>(106,424,191)</b>	<b>(212,025,426)</b>	<b>(1,731,071)</b>	<b>(213,756,497)</b>	<b>(139,257,656)</b>	<b>(1,175,761)</b>	<b>(140,433,417)</b>	<b>(72,767,770)</b>	<b>(555,310)</b>	<b>(73,323,080)</b>	
<b>General Plant</b>														
	ED-AN	(46,754,921)	(46,754,921)											
	ED-ID	(9,694,544)	(9,694,544)											
	ED-WA	(18,860,154)	(18,860,154)											
7,4	CD-AA	(59,374,938)	(41,642,613)	(12,200,956)	(5,531,369)	(12,200,956)	(12,200,956)		(8,705,870)	(8,705,870)		(3,495,086)	(3,495,086)	
9,4	CD-AN	(12,254,325)	(9,523,449)	(2,730,876)		(2,730,876)	(2,730,876)		(1,948,589)	(1,948,589)		(782,287)	(782,287)	
9	CD-ID	(5,992,806)	(4,657,309)	(1,335,497)		(1,335,497)	(1,335,497)				(1,335,497)		(1,335,497)	
9	CD-WA	(4,089,163)	(3,177,893)	(911,270)		(911,270)	(911,270)	(911,270)		(911,270)				
8,4	GD-AA	(2,264,015)		(1,552,254)	(711,761)	(1,552,254)	(1,552,254)		(1,107,595)	(1,107,595)		(444,659)	(444,659)	
4	GD-AN	(2,824,511)		(2,824,511)		(2,824,511)	(2,824,511)		(2,015,402)	(2,015,402)		(809,109)	(809,109)	
	GD-ID	(1,710,666)		(1,710,666)		(1,710,666)	(1,710,666)				(1,710,666)		(1,710,666)	
	GD-WA	(6,234,730)		(6,234,730)		(6,234,730)	(6,234,730)	(6,234,730)		(6,234,730)				
	GD-OR	(4,736,993)		(4,736,993)										
<b>Total General Plant</b>		<b>(174,791,766)</b>	<b>(134,310,883)</b>	<b>(29,500,760)</b>	<b>(10,980,123)</b>	<b>(10,192,163)</b>	<b>(19,308,597)</b>	<b>(29,500,760)</b>	<b>(7,146,000)</b>	<b>(13,777,456)</b>	<b>(20,923,456)</b>	<b>(3,046,163)</b>	<b>(5,531,141)</b>	<b>(8,577,304)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,794,282,057)</b>	<b>(1,417,362,927)</b>	<b>(258,513,367)</b>	<b>(118,405,763)</b>	<b>(222,217,589)</b>	<b>(36,295,778)</b>	<b>(258,513,367)</b>	<b>(146,403,656)</b>	<b>(25,489,087)</b>	<b>(171,892,743)</b>	<b>(75,813,933)</b>	<b>(10,806,691)</b>	<b>(86,620,624)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months 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	67.921%	32.079%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(10,983,221)	(10,983,221)											
Misc Intangible Plt (303000)	ED-AN	(1,593,247)	(1,593,247)											
<b>Total Production/Transmission</b>		<b>(12,576,468)</b>	<b>(12,576,468)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(191,529)	(191,529)											
Misc Intangible Plt (303000)	ED-WA	(36,318)	(36,318)											
<b>Total Distribution</b>		<b>(227,847)</b>	<b>(227,847)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,459,264)	(1,724,805)	(505,354)	(229,105)		(505,354)	(505,354)		(360,590)	(360,590)		(144,764)	(144,764)
9,4	CD-AN	(95,958)	(74,574)	(21,384)			(21,384)	(21,384)		(15,258)	(15,258)		(6,126)	(6,126)
	GD-ID	(85,144)		(85,144)			(85,144)	(85,144)				(85,144)		(85,144)
	GD-WA	(189,219)		(189,219)			(189,219)	(189,219)	(189,219)		(189,219)			
	GD-OR	(88,014)			(88,014)									
<b>Total General Plant - 303000</b>		<b>(2,917,599)</b>	<b>(1,799,379)</b>	<b>(801,101)</b>	<b>(317,119)</b>		<b>(274,363)</b>	<b>(526,738)</b>	<b>(801,101)</b>	<b>(189,219)</b>	<b>(375,848)</b>	<b>(565,067)</b>	<b>(85,144)</b>	<b>(150,890)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(52,792,082)	(37,025,726)	(10,848,246)	(4,918,110)		(10,848,246)	(10,848,246)		(7,740,657)	(7,740,657)		(3,107,589)	(3,107,589)
9,4	CD-AN	(50,758)	(39,447)	(11,311)			(11,311)	(11,311)		(8,071)	(8,071)		(3,240)	(3,240)
9	CD-ID	(69,918)	(54,337)	(15,581)			(15,581)	(15,581)				(15,581)		(15,581)
	ED-AN	(2,218,286)	(2,218,286)											
	ED-ID	0	0											
	ED-WA	(2,449,383)	(2,449,383)											
8,4	GD-AA	(417,351)		(286,144)	(131,207)		(286,144)	(286,144)		(204,175)	(204,175)		(81,969)	(81,969)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(57,997,778)</b>	<b>(41,787,179)</b>	<b>(11,161,282)</b>	<b>(5,049,317)</b>		<b>(15,581)</b>	<b>(11,145,701)</b>	<b>(11,161,282)</b>		<b>(7,952,903)</b>	<b>(7,952,903)</b>	<b>(15,581)</b>	<b>(3,192,798)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,523)		(240,523)			(240,523)	(240,523)		(166,105)	(166,105)		(74,418)	(74,418)
<b>Total Gas Underground Storage</b>		<b>(240,523)</b>		<b>(240,523)</b>			<b>(240,523)</b>	<b>(240,523)</b>		<b>(166,105)</b>	<b>(166,105)</b>		<b>(74,418)</b>	<b>(74,418)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0		0	0			
4	ED-AN	(92,923)	(92,923)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(92,923)</b>	<b>(92,923)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(74,053,138)</b>	<b>(56,483,796)</b>	<b>(12,202,906)</b>	<b>(5,366,436)</b>		<b>(289,944)</b>	<b>(11,912,962)</b>	<b>(12,202,906)</b>	<b>(189,219)</b>	<b>(8,494,856)</b>	<b>(8,684,075)</b>	<b>(100,725)</b>	<b>(3,418,106)</b>

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>
For Twelve Months 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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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	402,688	17,635	362,279	22,774	402,688	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,568,232	0	0	0	0	2,568,232	0	0	2,568,232	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
		<b>TOTAL ACCOUNT</b>	<b>15,416,156</b>	<b>730,463</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,661,864</b>	<b>2,772,637</b>	<b>97,436</b>	<b>2,109,983</b>	<b>4,980,056</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,224,908	1,069,453	2,554,226	4,601,229	8,224,908	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,888,884	0	0	0	0	2,888,884	0	0	2,888,884	0	0	0
99		GD-OR / AS	3,652,138	0	0	0	0	0	0	0	0	3,652,138	0	3,652,138
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	101,124,107	0	0	70,923,392	70,923,392	0	0	20,779,993	20,779,993	0	9,420,722	9,420,722
9		CD-WA / ID / AN	25,118,412	5,588,138	5,676,951	8,255,685	19,520,774	1,602,415	1,627,882	2,367,341	5,597,638	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>141,008,449</b>	<b>6,657,591</b>	<b>8,231,177</b>	<b>83,780,306</b>	<b>98,669,074</b>	<b>4,491,299</b>	<b>1,627,882</b>	<b>23,147,334</b>	<b>29,266,515</b>	<b>3,652,138</b>	<b>9,420,722</b>	<b>13,072,860</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	4,967,651	942,959	0	4,024,692	4,967,651	0	0	0	0	0	0	0
99		GD-WA / ID / AN	945	0	0	0	0	945	0	0	945	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	540,546	0	0	0	0	0	0	370,609	370,609	0	169,937	169,937
7		CD-AA	69,863,358	0	0	48,998,666	48,998,666	0	0	14,356,222	14,356,222	0	6,508,470	6,508,470
9		CD-WA / ID / AN	569,562	287,942	65,510	89,183	442,635	82,568	18,785	25,574	126,927	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>75,942,062</b>	<b>1,230,901</b>	<b>65,510</b>	<b>53,112,541</b>	<b>54,408,952</b>	<b>83,513</b>	<b>18,785</b>	<b>14,752,405</b>	<b>14,854,703</b>	<b>0</b>	<b>6,678,407</b>	<b>6,678,407</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	41,325,106	19,681,575	8,297,996	13,345,535	41,325,106	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,465,015	0	0	0	0	8,361,930	2,395,862	1,707,223	12,465,015	0	0	0
99		GD-OR / AS	3,988,868	0	0	0	0	0	0	0	0	3,988,868	0	3,988,868
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	2,168,851	0	0	1,521,124	1,521,124	0	0	445,677	445,677	0	202,050	202,050
9		CD-WA / ID / AN	6,219,328	2,018,454	795,151	2,019,746	4,833,351	578,797	228,012	579,168	1,385,977	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>66,167,168</b>	<b>21,700,029</b>	<b>9,093,147</b>	<b>16,886,405</b>	<b>47,679,581</b>	<b>8,940,727</b>	<b>2,623,874</b>	<b>2,732,068</b>	<b>14,296,669</b>	<b>3,988,868</b>	<b>202,050</b>	<b>4,190,918</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months 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
	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	39,602	0	0	0	0	0	0	0	39,602	0	39,602
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	4,537,984	147,207	137,071	3,242,416	3,526,694	42,212	39,306	929,772	1,011,290	0	0
		<b>TOTAL ACCOUNT</b>	<b>5,064,996</b>	<b>157,668</b>	<b>151,434</b>	<b>3,616,842</b>	<b>3,925,944</b>	<b>130,372</b>	<b>39,306</b>	<b>929,772</b>	<b>1,099,450</b>	<b>39,602</b>	<b>39,602</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	4,589,301	783,734	250,047	3,555,520	4,589,301	0	0	0	0	0	0
99		GD-WA / ID / AN	2,572,877	0	0	0	0	1,876,539	312,716	383,622	2,572,877	0	0
99		GD-OR / AS	901,224	0	0	0	0	0	0	0	0	901,224	901,224
8		GD-AA	4,099,363	0	0	0	0	0	0	2,810,605	2,810,605	0	1,288,758
7		CD-AA	13,392,015	0	0	9,392,490	9,392,490	0	0	2,751,925	2,751,925	0	1,247,600
9		CD-WA / ID / AN	1,186,422	13,708	755,288	153,032	922,028	3,931	216,581	43,882	264,394	0	0
		<b>TOTAL ACCOUNT</b>	<b>26,741,202</b>	<b>797,442</b>	<b>1,005,335</b>	<b>13,101,042</b>	<b>14,903,819</b>	<b>1,880,470</b>	<b>529,297</b>	<b>5,990,034</b>	<b>8,399,801</b>	<b>901,224</b>	<b>2,536,358</b>
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	95,994	0	0	95,994	95,994	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
		<b>TOTAL ACCOUNT</b>	<b>95,994</b>	<b>0</b>	<b>0</b>	<b>95,994</b>	<b>95,994</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,269,935	230,207	22,498	1,017,230	1,269,935	0	0	0	0	0	0
99		GD-WA / ID / AN	121,739	0	0	0	0	9,216	3,006	109,517	121,739	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710
7		CD-AA	697,595	0	0	489,258	489,258	0	0	143,349	143,349	0	64,988
9		CD-WA / ID / AN	18,999	814	260	13,692	14,766	233	74	3,926	4,233	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,310,487</b>	<b>231,021</b>	<b>22,758</b>	<b>1,520,180</b>	<b>1,773,959</b>	<b>9,449</b>	<b>3,080</b>	<b>367,384</b>	<b>379,913</b>	<b>40,917</b>	<b>115,698</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended May 31, 2018 Average of Monthly Averages Basis	Report ID: <b>C-GPL-12A</b>
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AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	31,951,065	14,354,672	9,503,016	8,093,377	31,951,065	0	0	0	0	0
99		GD-WA / ID / AN	3,991,244	0	0	0	0	2,384,212	785,205	821,827	3,991,244	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	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
9		CD-WA / ID / AN	1,267,626	251,861	308,540	424,734	985,135	72,222	88,475	121,794	282,491	0
		<b>TOTAL ACCOUNT</b>	<b>37,782,248</b>	<b>14,606,533</b>	<b>9,811,556</b>	<b>8,888,760</b>	<b>33,306,849</b>	<b>2,456,434</b>	<b>873,680</b>	<b>1,052,218</b>	<b>4,382,332</b>	<b>43,834</b>
	397XXX	Communication Equipment										
99		ED-WA / ID / AN	64,224,919	12,014,593	6,672,695	45,537,631	64,224,919	0	0	0	0	0
99		GD-WA / ID / AN	1,174,040	0	0	0	0	681,760	492,280	0	1,174,040	0
99		GD-OR / AS	1,221,241	0	0	0	0	0	0	0	0	1,221,241
8		GD-AA	1,091,828	0	0	0	0	0	0	748,579	748,579	0
7		CD-AA	50,078,179	0	0	35,122,331	35,122,331	0	0	10,290,565	10,290,565	0
9		CD-WA / ID / AN	14,981,620	1,543,327	2,940,732	7,158,907	11,642,966	442,554	843,263	2,052,837	3,338,654	0
		<b>TOTAL ACCOUNT</b>	<b>132,771,827</b>	<b>13,557,920</b>	<b>9,613,427</b>	<b>87,818,869</b>	<b>110,990,216</b>	<b>1,124,314</b>	<b>1,335,543</b>	<b>13,091,981</b>	<b>15,551,838</b>	<b>1,221,241</b>
	398000	Miscellaneous Equipment										
99		ED-WA / ID / AN	149,791	0	6,846	142,945	149,791	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	411,421	0	0	288,550	288,550	0	0	84,543	84,543	0
9		CD-WA / ID / AN	14,759	3,713	5,332	2,425	11,470	1,065	1,529	695	3,289	0
		<b>TOTAL ACCOUNT</b>	<b>578,338</b>	<b>3,713</b>	<b>12,178</b>	<b>433,920</b>	<b>449,811</b>	<b>1,065</b>	<b>1,529</b>	<b>85,238</b>	<b>87,832</b>	<b>2,367</b>
		<b>TOTAL GENERAL PLANT</b>	<b>503,878,927</b>	<b>59,673,281</b>	<b>38,708,590</b>	<b>276,484,192</b>	<b>374,866,063</b>	<b>21,890,280</b>	<b>7,150,412</b>	<b>64,258,417</b>	<b>93,299,109</b>	<b>10,738,735</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	10,684,988	319,716	0	10,365,272	10,684,988	0	0	0	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	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	0	426,123	0
8		GD-AA	0	0	0	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	0	836,941	0
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>22,091,276</b>	<b>319,716</b>	<b>0</b>	<b>16,816,948</b>	<b>17,136,664</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,889,349</b>	<b>3,691,548</b>	<b>426,123</b>	<b>836,941</b>	<b>1,263,064</b>		
	303100	Misc Intangible Plant--Mainframe Software														
99		ED-WA / ID / AN	11,562,203	3,299,564	0	8,262,639	11,562,203	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	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	688,151	0	0	0	0	0	0	471,810	471,810	0	216,341	0	216,341	0
7		CD-AA	80,313,752	0	0	56,328,050	56,328,050	0	0	16,503,673	16,503,673	0	7,482,029	0	7,482,029	0
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>92,748,019</b>	<b>3,299,564</b>	<b>74,361</b>	<b>64,659,256</b>	<b>68,033,181</b>	<b>0</b>	<b>21,323</b>	<b>16,995,145</b>	<b>17,016,468</b>	<b>0</b>	<b>7,698,370</b>	<b>7,698,370</b>		
	303110	Misc Intangible Plant--PC Software														
99		ED-WA / ID / AN	0	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	0
99		GD-OR / AS	0	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	0
7		CD-AA	4,634,580	0	0	3,250,463	3,250,463	0	0	952,360	952,360	0	431,757	0	431,757	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,634,580</b>	<b>0</b>	<b>0</b>	<b>3,250,463</b>	<b>3,250,463</b>	<b>0</b>	<b>0</b>	<b>952,360</b>	<b>952,360</b>	<b>0</b>	<b>431,757</b>	<b>431,757</b>		
	303115	Misc Intangible Plant--PC Software														
99		ED-WA / ID / AN	0	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	0
99		GD-OR / AS	0	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	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	0	9,393,435	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>100,831,203</b>	<b>0</b>	<b>0</b>	<b>70,717,964</b>	<b>70,717,964</b>	<b>0</b>	<b>0</b>	<b>20,719,804</b>	<b>20,719,804</b>	<b>0</b>	<b>9,393,435</b>	<b>9,393,435</b>		

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months 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	
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	18,555,412	0	0	13,013,838	13,013,838	0	0	3,812,952	3,812,952	0	1,728,622	1,728,622
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>18,555,412</b>	<b>0</b>	<b>0</b>	<b>13,013,838</b>	<b>13,013,838</b>	<b>0</b>	<b>0</b>	<b>3,812,952</b>	<b>3,812,952</b>	<b>0</b>	<b>1,728,622</b>	<b>1,728,622</b>
	303121	Misc Intangible Plant--AMI 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	711,392	0	0	498,935	498,935	0	0	146,184	146,184	0	66,273	66,273
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>711,392</b>	<b>0</b>	<b>0</b>	<b>498,935</b>	<b>498,935</b>	<b>0</b>	<b>0</b>	<b>146,184</b>	<b>146,184</b>	<b>0</b>	<b>66,273</b>	<b>66,273</b>
		<b>TOTAL</b>	<b>239,571,882</b>	<b>3,619,280</b>	<b>74,361</b>	<b>168,957,404</b>	<b>172,651,045</b>	<b>1,022,594</b>	<b>800,928</b>	<b>44,515,794</b>	<b>46,339,316</b>	<b>426,123</b>	<b>20,155,398</b>	<b>20,581,521</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months 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	(86,866,744)	(60,923,991)	(17,850,247)	(8,092,506)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(727,030)	(565,011)	(162,019)	0
7	283750 CD-AA	0	0	0	0
	Total	(87,593,774)	(61,489,002)	(18,012,266)	(8,092,506)

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:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended May 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,242,663	3,242,663	0	0	0	0	3,242,663
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	434	434	0	0	0	0	434
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,204)	(1,204)	0	0	0	0	(1,204)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(8)	(8)	0	0	0	0	(8)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	64,798,432	31,068,910	0	95,867,342	53,756,234	26,130,910	11,042,198	4,938,000	0
	<b>TOTAL</b>	<b>64,798,432</b>	<b>31,068,910</b>	<b>3,241,885</b>	<b>99,109,227</b>	<b>53,756,234</b>	<b>26,130,910</b>	<b>11,042,198</b>	<b>4,938,000</b>	<b>3,241,885</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	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						