

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	37,837,467	25,245,011	12,592,456
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	37,837,467	25,245,011	12,592,456
G-APL	Gas Net Adjusted Rate Base	473,699,394	325,908,864	147,790,530
	<b>RATE OF RETURN</b>	<b>7.988%</b>	<b>7.746%</b>	<b>8.520%</b>

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  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers Percent	5-01-2018 thru 05-31-2018	247,906 <b>100.000%</b>	164,488 <b>66.351%</b>	83,418 <b>33.649%</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  
Ending Balance Basis

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

AVISTA UTILITIES

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

7

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended May 31, 2018  
 Ending Balance Basis

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

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,502,745	0	7,709,221	3,793,524
	Direct O & M Accts 901 - 935		15,449,456	0	10,353,713	5,095,743
	Direct O & M Accts 901 - 905 Utility 9 Only		1,688,556	0	1,688,556	XXXXXX
	<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>

8

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended May 31, 2018  
Ending Balance Basis

Report ID:  
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>116,722,139</b>	<b>98,016,028</b>	<b>18,706,111</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>83.974%</b>	<b>16.026%</b>	<b>0.000%</b>
	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
	<b>Total</b>		<b>73,025,289</b>	<b>59,742,437</b>	<b>13,282,852</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>81.811%</b>	<b>18.189%</b>	<b>0.000%</b>
	Number of Customers at		627,889	382,273	245,616	0
	<b>Percentage</b>		<b>100.000%</b>	<b>60.882%</b>	<b>39.118%</b>	<b>0.000%</b>
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	<b>Percentage</b>		<b>100.000%</b>	<b>84.195%</b>	<b>15.805%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>310.861%</b>	<b>89.139%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<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	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) Percent	5-01-2018 thru 05-31-2018	586,884,241	402,658,854	184,225,387	
			<b>100.000%</b>	<b>68.610%</b>	<b>31.390%</b>	
13	G-PLT Net Gas General Plant Percent	5-01-2018 thru 05-31-2018	65,766,886	48,413,928	17,352,958	
			<b>100.000%</b>	<b>73.614%</b>	<b>26.386%</b>	
14	Net Allocated Schedule M's Percent	06-01-2017 thru 05-31-2018	-45,935,365	-31,056,409	-14,878,956	
			<b>100.000%</b>	<b>67.609%</b>	<b>32.391%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

<b>RESULTS OF OPERATIONS</b>		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-12E</b>
For Twelve Months Ended May 31, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		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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<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,141,774	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

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	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>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>CUSTOMER ACCOUNTS EXPENSES:</b>										
2	901000	Supervision	0	130,451	130,451	0	86,556	86,556	0	43,895	43,895
2	902000	Meter Reading Expenses	1,917,438	113,676	2,031,114	1,778,321	75,425	1,853,746	139,117	38,251	177,368
2	903XXX	Customer Records & Collection Expenses	1,411,627	4,933,235	6,344,862	1,011,948	3,273,251	4,285,199	399,679	1,659,984	2,059,663
2	904000	Uncollectible Accounts	0	1,671,527	1,671,527	0	1,109,075	1,109,075	0	562,452	562,452
2	905000	Misc Customer Accounts	0	201,664	201,664	0	133,806	133,806	0	67,858	67,858
	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>		<b>3,329,065</b>	<b>7,050,553</b>	<b>10,379,618</b>	<b>2,790,269</b>	<b>4,678,113</b>	<b>7,468,382</b>	<b>538,796</b>	<b>2,372,440</b>	<b>2,911,236</b>
	<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>										
G-908	908XXX	Customer Assistance Expenses	8,284,400	165,771	8,450,171	6,898,688	109,991	7,008,679	1,385,712	55,780	1,441,492
2	909000	Advertising	719	831,416	832,135	719	551,653	552,372	0	279,763	279,763
2	910000	Misc Customer Service & Info Exp	0	192,687	192,687	0	127,850	127,850	0	64,837	64,837
	<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>		<b>8,285,119</b>	<b>1,189,874</b>	<b>9,474,993</b>	<b>6,899,407</b>	<b>789,494</b>	<b>7,688,901</b>	<b>1,385,712</b>	<b>400,380</b>	<b>1,786,092</b>
	<b>SALES EXPENSES:</b>										
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
	<b>TOTAL SALES EXPENSES</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>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
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
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>1,384,600</b>	<b>18,426,492</b>	<b>19,811,092</b>	<b>996,390</b>	<b>13,148,041</b>	<b>14,144,431</b>	<b>388,210</b>	<b>5,278,451</b>	<b>5,666,661</b>
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
<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>			<b>(64,670)</b>	<b>10,052,102</b>	<b>9,987,432</b>	<b>(248,859)</b>	<b>7,172,577</b>	<b>6,923,718</b>	<b>184,189</b>	<b>2,879,525</b>	<b>3,063,714</b>
<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>			<b>1,319,930</b>	<b>28,478,594</b>	<b>29,798,524</b>	<b>747,531</b>	<b>20,320,618</b>	<b>21,068,149</b>	<b>572,399</b>	<b>8,157,976</b>	<b>8,730,375</b>
<b>TOTAL EXPENSES BEFORE FIT</b>			<b>202,253,221</b>	<b>45,320,818</b>	<b>247,574,039</b>	<b>141,431,208</b>	<b>31,763,165</b>	<b>173,194,373</b>	<b>60,822,013</b>	<b>13,557,653</b>	<b>74,379,666</b>
<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>					<b>46,155,309</b>			<b>30,822,800</b>			<b>15,332,509</b>
G-FIT		FEDERAL INCOME TAX			1,142,384			163,451			978,933
G-FIT		DEFERRED FEDERAL INCOME TAX			7,195,522			5,429,170			1,766,352
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-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	GAS NET OPERATING INCOME (LOSS)			37,837,467			25,245,011			12,592,456

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers		100.000%		66.351%		33.649%		
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-495-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	53,119	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-804-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	318,695	165,771	484,466	257,041	109,991	367,032	61,654	55,780	117,434
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	109,991	7,008,679	1,385,712	55,780	1,441,492

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: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended May 31, 2018 Ending Balance 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	473,699,394	325,908,864	147,790,530
	Interest Deduction for FIT Calculation	13,904,897	9,584,980	4,319,917
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			



RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended May 31, 2018				
Ending Balance 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	140,285,904	62,766,870
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	30,822,800	15,332,509
G-INT	Less: Interest Expense	13,904,897	9,584,980	4,319,917
G-SCM	Schedule M Adjustments	(23,545,783)	(17,573,248)	(5,972,535)
	Taxable Net Operating Income	8,704,629	3,664,572	5,040,057
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,827,972	769,560	1,058,412
	Federal Income Tax on 2017 Income at 35%	(685,588)	(606,109)	(79,479)
	Total Federal Income Tax	1,142,384	163,451	978,933
G-DTE	Deferred FIT	7,195,522	5,429,170	1,766,352
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,317,842	5,577,789	2,740,053
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  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,738,207	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	77,756	77,756	0	35,575	35,575
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	203,293	203,293	0	93,010	93,010
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	(4,513,672)	(4,513,672)	0	(2,065,066)	(2,065,066)
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	(339,550)	(339,550)	0	(155,349)	(155,349)
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	24,838	24,838	0	12,596	12,596
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	(2,863,281)	(2,863,281)	0	(1,309,989)	(1,309,989)
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>(31,056,409)</b>	<b>(17,573,248)</b>	<b>8,906,421</b>	<b>(14,878,956)</b>	<b>(5,972,535)</b>

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	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)	100.000%	68.610%	31.390%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended May 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	9,215,611	6,322,831	2,892,780
99	410100	Deferred Federal Income Tax Exp	(1,902,592)	(804,316)	(1,098,276)
		<b>SUBTOTAL</b>	<b>7,313,019</b>	<b>5,518,515</b>	<b>1,794,504</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(46,660)	(32,013)	(14,647)
99	411100	Deferred Federal Income Tax Exp	(70,837)	(57,332)	(13,505)
		<b>SUBTOTAL</b>	<b>(117,497)</b>	<b>(89,345)</b>	<b>(28,152)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>7,195,522</b>	<b>5,429,170</b>	<b>1,766,352</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.610%	31.390%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	45,879,892	45,901,215	0	32,737,138	32,737,138	21,323	13,142,754	13,164,077
		TOTAL INTANGIBLE PLANT	1,823,522	47,769,241	49,592,763	1,022,594	34,085,264	35,107,858	800,928	13,683,977	14,484,905
		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	2,572,188	2,572,188	0	1,776,353	1,776,353	0	795,835	795,835
1	352XXX	Wells	0	19,272,977	19,272,977	0	13,309,918	13,309,918	0	5,963,059	5,963,059
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	12,695,702	12,695,702	0	8,767,652	8,767,652	0	3,928,050	3,928,050
1	355000	Measuring & Regulating Equipment	0	1,366,458	1,366,458	0	943,676	943,676	0	422,782	422,782
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,661,522	2,661,522	0	1,838,047	1,838,047	0	823,475	823,475
		TOTAL UNDERGROUND STORAGE PLAN	0	41,296,532	41,296,532	0	28,538,028	28,538,028	0	12,758,504	12,758,504
		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	917,176	0	917,176	551,686	0	551,686	365,490	0	365,490
6	376000	Mains	336,093,089	2,512,521	338,605,610	220,948,673	1,706,529	222,655,202	115,144,416	805,992	115,950,408
6	378000	Measuring & Reg Station Equip-General	5,894,268	127,101	6,021,369	3,621,588	86,328	3,707,916	2,272,680	40,773	2,313,453
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	243,315,598	0	243,315,598	167,135,607	0	167,135,607	76,179,991	0	76,179,991
6	381000	Meters	80,512,305	0	80,512,305	56,517,941	0	56,517,941	23,994,364	0	23,994,364
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	3,401,178	0	3,401,178	2,647,285	0	2,647,285	753,893	0	753,893
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	677,059,993	2,639,622	679,699,615	453,815,238	1,792,857	455,608,095	223,244,755	846,765	224,091,520
		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	6,759,467	23,012,453	29,771,920	5,073,598	16,420,306	21,493,904	1,685,869	6,592,147	8,278,016
4	391XXX	Office Furniture & Equipment	116,648	16,256,291	16,372,939	99,541	11,599,514	11,699,055	17,107	4,656,777	4,673,884
4	392XXX	Transportation Equipment	11,813,348	3,788,940	15,602,288	9,169,293	2,703,560	11,872,853	2,644,055	1,085,380	3,729,435
4	393000	Stores Equipment	202,961	966,546	1,169,507	159,172	689,669	848,841	43,789	276,877	320,666
4	394000	Tools, Shop & Garage Equipment	2,371,819	6,190,826	8,562,645	1,855,602	4,417,402	6,273,004	516,217	1,773,424	2,289,641

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended May 31, 2018  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,063,900	4,456,576	2,456,517	759,135	3,215,652	936,159	304,765	1,240,924
4	397XXX	Communications Equipment	2,448,749	13,741,000	16,189,749	1,112,988	9,804,753	10,917,741	1,335,761	3,936,247	5,272,008
4	398000	Miscellaneous Equipment	1,911	96,285	98,196	0	68,703	68,703	1,911	27,582	29,493
		<b>TOTAL GENERAL PLANT</b>	<b>30,165,630</b>	<b>67,691,182</b>	<b>97,856,812</b>	<b>22,887,326</b>	<b>48,300,365</b>	<b>71,187,691</b>	<b>7,278,304</b>	<b>19,390,817</b>	<b>26,669,121</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>709,049,145</b>	<b>159,396,577</b>	<b>868,445,722</b>	<b>477,725,158</b>	<b>112,716,514</b>	<b>590,441,672</b>	<b>231,323,987</b>	<b>46,680,063</b>	<b>278,004,050</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(15,673,102)	(15,673,102)	0	(10,823,844)	(10,823,844)	0	(4,849,258)	(4,849,258)
G-ADEP		Distribution Plant	(218,630,612)	(1,763,371)	(220,393,983)	(143,449,127)	(1,197,699)	(144,646,826)	(75,181,485)	(565,672)	(75,747,157)
G-ADEP		General Plant	(10,899,749)	(21,190,177)	(32,089,926)	(7,653,724)	(15,120,039)	(22,773,763)	(3,246,025)	(6,070,138)	(9,316,163)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(229,530,361)</b>	<b>(38,626,650)</b>	<b>(268,157,011)</b>	<b>(151,102,851)</b>	<b>(27,141,582)</b>	<b>(178,244,433)</b>	<b>(78,427,510)</b>	<b>(11,485,068)</b>	<b>(89,912,578)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(294,264)	(589,359)	(883,623)	(201,650)	(420,531)	(622,181)	(92,614)	(168,828)	(261,442)
G-AAMT		Misc IT Intangible Plant - 3031XX	(17,376)	(12,262,835)	(12,280,211)	0	(8,750,023)	(8,750,023)	(17,376)	(3,512,812)	(3,530,188)
G-AAMT		Underground Storage	0	(240,636)	(240,636)	0	(166,183)	(166,183)	0	(74,453)	(74,453)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(311,640)</b>	<b>(13,092,830)</b>	<b>(13,404,470)</b>	<b>(201,650)</b>	<b>(9,336,737)</b>	<b>(9,538,387)</b>	<b>(109,990)</b>	<b>(3,756,093)</b>	<b>(3,866,083)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(229,842,001)</b>	<b>(51,719,480)</b>	<b>(281,561,481)</b>	<b>(151,304,501)</b>	<b>(36,478,319)</b>	<b>(187,782,820)</b>	<b>(78,537,500)</b>	<b>(15,241,161)</b>	<b>(93,778,661)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>479,207,144</b>	<b>107,677,097</b>	<b>586,884,241</b>	<b>326,420,657</b>	<b>76,238,195</b>	<b>402,658,852</b>	<b>152,786,487</b>	<b>31,438,902</b>	<b>184,225,389</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(108,941,025)	(108,941,025)	0	(74,744,437)	(74,744,437)	0	(34,196,588)	(34,196,588)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,767,548)	(17,767,548)	0	(12,673,290)	(12,673,290)	0	(5,094,258)	(5,094,258)
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	(416,094)	(416,094)	0	(285,482)	(285,482)	0	(130,612)	(130,612)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(127,124,667)</b>	<b>(127,124,667)</b>	<b>0</b>	<b>(87,703,209)</b>	<b>(87,703,209)</b>	<b>0</b>	<b>(39,421,458)</b>	<b>(39,421,458)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>479,207,144</b>	<b>(19,447,570)</b>	<b>459,759,574</b>	<b>326,420,657</b>	<b>(11,465,014)</b>	<b>314,955,643</b>	<b>152,786,487</b>	<b>(7,982,556)</b>	<b>144,803,931</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)	100.000%	68.610%	31.390%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	479,207,144	(19,447,570)	459,759,574	326,420,657	(11,465,014)	314,955,643	152,786,487	(7,982,556)	144,803,931
	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	2,833,688	2,833,688	0	1,956,945	1,956,945	0	876,743	876,743
4	252000 Customer Advances	(3,368)	0	(3,368)	0	0	0	(3,368)	0	(3,368)
99	235199 Customer Deposits	(574,819)	0	(574,819)	(574,819)	0	(574,819)	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	8,364,568	0	8,364,568	8,364,568	0	8,364,568	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,756,559)	0	(1,756,559)	(1,756,559)	0	(1,756,559)	0	0	0
C-WKC	Working Capital	1,505,013	0	1,505,013	812,124	0	812,124	692,889	0	692,889
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	5,375,068	8,564,752	13,939,820	5,038,403	5,914,818	10,953,221	336,665	2,649,934	2,986,599
	NET RATE BASE	484,582,212	(10,882,818)	473,699,394	331,459,060	(5,550,196)	325,908,864	153,123,152	(5,332,622)	147,790,530

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-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	8,201,706	8,201,706											
	Hydro (ED-AN)	11,743,068	11,743,068											
	Other (ED-AN)	9,734,138	9,734,138											
<b>Total Electric Production</b>		<b>29,678,912</b>	<b>29,678,912</b>											
<b>Electric Transmission</b>														
	ED-AN	12,542,107	12,542,107											
<b>Total Electric Transmission</b>		<b>12,542,107</b>	<b>12,542,107</b>											
<b>Electric Distribution</b>														
	ED-AN	59,789	59,789											
	ED-ID	17,246,289	17,246,289											
	ED-WA	30,719,626	30,719,626											
<b>Total Electric Distribution</b>		<b>48,025,704</b>	<b>48,025,704</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	817,850	817,850		817,850	817,850		564,807	564,807		253,043	253,043		
	GD-OR	141,298		141,298										
<b>Total Gas Underground Storage</b>		<b>959,148</b>	<b>817,850</b>	<b>141,298</b>	<b>817,850</b>	<b>817,850</b>		<b>564,807</b>	<b>564,807</b>		<b>253,043</b>	<b>253,043</b>		
<b>Gas Distribution</b>														
6	GD-AN	64,600	64,600			64,600	64,600	43,877	43,877		20,723	20,723		
	GD-ID	5,337,840	5,337,840		5,337,840	5,337,840				5,337,840		5,337,840		
	GD-WA	10,981,859	10,981,859		10,981,859	10,981,859	10,981,859		10,981,859					
	GD-OR	7,383,404		7,383,404										
<b>Total Gas Distribution</b>		<b>23,767,703</b>	<b>16,384,299</b>	<b>7,383,404</b>	<b>16,319,699</b>	<b>64,600</b>	<b>16,384,299</b>	<b>10,981,859</b>	<b>43,877</b>	<b>11,025,736</b>	<b>5,337,840</b>	<b>20,723</b>	<b>5,358,563</b>	
<b>General Plant</b>														
	ED-AN	2,580,638	2,580,638											
	ED-ID	246,769	246,769											
	ED-WA	625,681	625,681											
7,4	CD-AA	20,317,969	14,250,008	4,175,139	1,892,822		4,175,139	4,175,139	2,979,129	2,979,129	1,196,010	1,196,010		
9,4	CD-AN	992,010	770,940	221,070		221,070	221,070	157,742	157,742		63,328	63,328		
9	CD-ID	352,974	274,314	78,660		78,660	78,660			78,660		78,660		
9	CD-WA	299,523	232,774	66,749		66,749	66,749	66,749		66,749				
8,4	GD-AA	329,432		225,865	103,567		225,865	225,865	161,164	161,164	64,701	64,701		
4	GD-AN	33,747		33,747		33,747	33,747	24,080	24,080		9,667	9,667		
	GD-ID	27,091		27,091		27,091	27,091			27,091		27,091		
	GD-WA	202,359		202,359		202,359	202,359	202,359		202,359				
	GD-OR	185,539		185,539										
<b>Total General Plant</b>		<b>26,193,732</b>	<b>18,981,124</b>	<b>5,030,680</b>	<b>2,181,928</b>	<b>374,859</b>	<b>4,655,821</b>	<b>5,030,680</b>	<b>269,108</b>	<b>3,322,115</b>	<b>3,591,223</b>	<b>105,751</b>	<b>1,333,706</b>	<b>1,439,457</b>
<b>Total Depreciation Expense</b>		<b>141,167,306</b>	<b>109,227,847</b>	<b>22,232,829</b>	<b>9,706,630</b>	<b>16,694,558</b>	<b>5,538,271</b>	<b>22,232,829</b>	<b>11,250,967</b>	<b>3,930,799</b>	<b>15,181,766</b>	<b>5,443,591</b>	<b>1,607,472</b>	<b>7,051,063</b>

Allocation Ratios:

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



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.921%	32.079%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<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-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(301,638,067)	(301,638,067)											
	Hydro (ED-AN)	(131,623,595)	(131,623,595)											
	Other (ED-AN)	(123,145,895)	(123,145,895)											
<b>Total Electric Production</b>		<b>(556,407,557)</b>	<b>(556,407,557)</b>											
<b>Electric Transmission</b>														
	ED-AN	(213,186,647)	(213,186,647)											
<b>Total Electric Transmission</b>		<b>(213,186,647)</b>	<b>(213,186,647)</b>											
<b>Electric Distribution</b>														
	ED-AN	(153,562)	(153,562)											
	ED-ID	(208,935,685)	(208,935,685)											
	ED-WA	(334,691,269)	(334,691,269)											
<b>Total Electric Distribution</b>		<b>(543,780,516)</b>	<b>(543,780,516)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(15,673,102)	(15,673,102)		(15,673,102)	(15,673,102)		(10,823,844)	(10,823,844)		(4,849,258)	(4,849,258)		
	GD-OR	(1,073,340)		(1,073,340)										
<b>Total Gas Underground Storage</b>		<b>(16,746,442)</b>	<b>(15,673,102)</b>	<b>(1,073,340)</b>	<b>(15,673,102)</b>	<b>(15,673,102)</b>		<b>(10,823,844)</b>	<b>(10,823,844)</b>		<b>(4,849,258)</b>	<b>(4,849,258)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,763,371)	(1,763,371)		(1,763,371)	(1,763,371)		(1,197,699)	(1,197,699)		(565,672)	(565,672)		
	GD-ID	(75,181,485)	(75,181,485)		(75,181,485)	(75,181,485)				(75,181,485)			(75,181,485)	
	GD-WA	(143,449,127)	(143,449,127)		(143,449,127)	(143,449,127)	(143,449,127)		(143,449,127)					
	GD-OR	(108,915,738)		(108,915,738)										
<b>Total Gas Distribution</b>		<b>(329,309,721)</b>	<b>(220,393,983)</b>	<b>(108,915,738)</b>	<b>(218,630,612)</b>	<b>(1,763,371)</b>	<b>(220,393,983)</b>	<b>(143,449,127)</b>	<b>(1,197,699)</b>	<b>(144,646,826)</b>	<b>(75,181,485)</b>	<b>(565,672)</b>	<b>(75,747,157)</b>	
<b>General Plant</b>														
	ED-AN	(46,390,938)	(46,390,938)											
	ED-ID	(10,272,551)	(10,272,551)											
	ED-WA	(19,774,531)	(19,774,531)											
7,4	CD-AA	(67,431,681)	(47,293,210)	(13,856,536)	(6,281,935)	(13,856,536)	(13,856,536)		(9,887,193)	(9,887,193)	(3,969,343)	(3,969,343)		
9,4	CD-AN	(12,724,555)	(9,888,888)	(2,835,667)		(2,835,667)	(2,835,667)		(2,023,362)	(2,023,362)	(812,305)	(812,305)		
9	CD-ID	(6,152,503)	(4,781,418)	(1,371,085)		(1,371,085)	(1,371,085)				(1,371,085)		(1,371,085)	
9	CD-WA	(4,295,697)	(3,338,401)	(957,296)		(957,296)	(957,296)	(957,296)		(957,296)				
8,4	GD-AA	(2,189,428)		(1,501,116)	(688,312)	(1,501,116)	(1,501,116)		(1,071,106)	(1,071,106)	(430,010)	(430,010)		
4	GD-AN	(2,996,858)		(2,996,858)		(2,996,858)	(2,996,858)		(2,138,378)	(2,138,378)	(858,480)	(858,480)		
	GD-ID	(1,874,940)		(1,874,940)		(1,874,940)	(1,874,940)				(1,874,940)		(1,874,940)	
	GD-WA	(6,696,428)		(6,696,428)		(6,696,428)	(6,696,428)	(6,696,428)		(6,696,428)				
	GD-OR	(4,485,563)		(4,485,563)										
<b>Total General Plant</b>		<b>(185,285,673)</b>	<b>(141,739,937)</b>	<b>(32,089,926)</b>	<b>(11,455,810)</b>	<b>(10,899,749)</b>	<b>(21,190,177)</b>	<b>(32,089,926)</b>	<b>(7,653,724)</b>	<b>(15,120,039)</b>	<b>(22,773,763)</b>	<b>(3,246,025)</b>	<b>(6,070,138)</b>	<b>(9,316,163)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,844,716,556)</b>	<b>(1,455,114,657)</b>	<b>(268,157,011)</b>	<b>(121,444,888)</b>	<b>(229,530,361)</b>	<b>(38,626,650)</b>	<b>(268,157,011)</b>	<b>(151,102,851)</b>	<b>(27,141,582)</b>	<b>(178,244,433)</b>	<b>(78,427,510)</b>	<b>(11,485,068)</b>	<b>(89,912,578)</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-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.921%	32.079%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(11,442,421)	(11,442,421)											
Misc Intangible Plt (303000)	ED-AN	(1,712,242)	(1,712,242)											
<b>Total Production/Transmission</b>		<b>(13,154,663)</b>	<b>(13,154,663)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(203,605)	(203,605)											
Misc Intangible Plt (303000)	ED-WA	(39,251)	(39,251)											
<b>Total Distribution</b>		<b>(242,856)</b>	<b>(242,856)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,758,727)	(1,934,833)	(566,891)	(257,003)		(566,891)	(566,891)		(404,499)	(404,499)		(162,392)	(162,392)
9,4	CD-AN	(100,822)	(78,354)	(22,468)			(22,468)	(22,468)		(16,032)	(16,032)		(6,436)	(6,436)
	GD-ID	(92,614)		(92,614)			(92,614)	(92,614)				(92,614)		(92,614)
	GD-WA	(201,650)		(201,650)			(201,650)	(201,650)	(201,650)		(201,650)			(201,650)
	GD-OR	(92,048)			(92,048)									
<b>Total General Plant - 303000</b>		<b>(3,245,861)</b>	<b>(2,013,187)</b>	<b>(883,623)</b>	<b>(349,051)</b>	<b>(294,264)</b>	<b>(589,359)</b>	<b>(883,623)</b>	<b>(201,650)</b>	<b>(420,531)</b>	<b>(622,181)</b>	<b>(92,614)</b>	<b>(168,828)</b>	<b>(261,442)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(58,154,416)	(40,786,599)	(11,950,151)	(5,417,666)		(11,950,151)	(11,950,151)		(8,526,910)	(8,526,910)		(3,423,241)	(3,423,241)
9,4	CD-AN	(59,088)	(45,920)	(13,168)			(13,168)	(13,168)		(9,396)	(9,396)		(3,772)	(3,772)
9	CD-ID	(77,972)	(60,596)	(17,376)		(17,376)		(17,376)				(17,376)		(17,376)
	ED-AN	(2,664,783)	(2,664,783)											
	ED-ID	0	0											
	ED-WA	(2,569,208)	(2,569,208)											
8,4	GD-AA	(436,854)		(299,516)	(137,338)		(299,516)	(299,516)		(213,717)	(213,717)		(85,799)	(85,799)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(63,962,321)</b>	<b>(46,127,106)</b>	<b>(12,280,211)</b>	<b>(5,555,004)</b>	<b>(17,376)</b>	<b>(12,262,835)</b>	<b>(12,280,211)</b>		<b>(8,750,023)</b>	<b>(8,750,023)</b>	<b>(17,376)</b>	<b>(3,512,812)</b>	<b>(3,530,188)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,636)		(240,636)			(240,636)	(240,636)		(166,183)	(166,183)		(74,453)	(74,453)
<b>Total Gas Underground Storage</b>		<b>(240,636)</b>		<b>(240,636)</b>			<b>(240,636)</b>	<b>(240,636)</b>		<b>(166,183)</b>	<b>(166,183)</b>		<b>(74,453)</b>	<b>(74,453)</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					
4	ED-AN	(116,939)	(116,939)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									0
<b>Total General Plant - 390200, 396200</b>		<b>(116,939)</b>	<b>(116,939)</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>0</b>
<b>Total Accumulated Amortization</b>		<b>(80,963,276)</b>	<b>(61,654,751)</b>	<b>(13,404,470)</b>	<b>(5,904,055)</b>	<b>(311,640)</b>	<b>(13,092,830)</b>	<b>(13,404,470)</b>	<b>(201,650)</b>	<b>(9,336,737)</b>	<b>(9,538,387)</b>	<b>(109,990)</b>	<b>(3,756,093)</b>	<b>(3,866,083)</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-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	495,249	110,196	362,279	22,774	495,249	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	
		<b>TOTAL ACCOUNT</b>	<b>15,696,695</b>	<b>823,024</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,754,425</b>	<b>2,960,615</b>	<b>97,436</b>	<b>2,109,983</b>	<b>5,168,034</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,300,725	1,114,022	2,554,226	4,632,477	8,300,725	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,462,717	0	0	0	0	3,462,717	0	0	3,462,717	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	100,455,809	0	0	70,454,682	70,454,682	0	0	20,642,664	20,642,664	0	9,358,463	
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	
		<b>TOTAL ACCOUNT</b>	<b>141,306,112</b>	<b>6,731,687</b>	<b>8,433,398</b>	<b>83,351,379</b>	<b>98,516,464</b>	<b>5,073,599</b>	<b>1,685,869</b>	<b>23,012,453</b>	<b>29,771,921</b>	<b>3,659,264</b>	<b>9,358,463</b>	<b>13,017,727</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,833,542	725,950	0	2,107,592	2,833,542	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	77,818,891	0	0	54,578,279	54,578,279	0	0	15,991,004	15,991,004	0	7,249,608	
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	
		<b>TOTAL ACCOUNT</b>	<b>81,617,696</b>	<b>1,064,490</b>	<b>59,656</b>	<b>56,758,971</b>	<b>57,883,117</b>	<b>99,540</b>	<b>17,107</b>	<b>16,256,292</b>	<b>16,372,939</b>	<b>0</b>	<b>7,361,640</b>	<b>7,361,640</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	42,741,515	20,580,974	8,794,041	13,366,500	42,741,515	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,767,028	0	0	0	0	8,620,584	2,427,799	1,718,645	12,767,028	0	0	
99		GD-OR / AS	3,726,866	0	0	0	0	0	0	0	0	3,726,866	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	7,270,165	0	0	5,098,930	5,098,930	0	0	1,493,946	1,493,946	0	677,289	
9		CD-WA / ID / AN	6,018,915	1,913,528	754,157	2,009,914	4,677,599	548,710	216,257	576,349	1,341,316	0	0	
		<b>TOTAL ACCOUNT</b>	<b>72,524,489</b>	<b>22,494,502</b>	<b>9,548,198</b>	<b>20,475,344</b>	<b>52,518,044</b>	<b>9,169,294</b>	<b>2,644,056</b>	<b>3,788,940</b>	<b>15,602,290</b>	<b>3,726,866</b>	<b>677,289</b>	<b>4,404,155</b>

RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended May 31, 2018 Ending Balance Basis	Report ID: <b>C-GPL-12E</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	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	4,852,355	247,643	152,708	3,370,657	3,771,008	71,012	43,789	966,546	1,081,347	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,364,407</b>	<b>258,104</b>	<b>167,071</b>	<b>3,745,083</b>	<b>4,170,258</b>	<b>159,172</b>	<b>43,789</b>	<b>966,546</b>	<b>1,169,507</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	5,076,463	768,586	233,715	4,074,162	5,076,463	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,526,592	0	0	0	0	1,852,133	299,658	374,801	2,526,592	0	0	0
99		GD-OR / AS	873,342	0	0	0	0	0	0	0	873,342	0	873,342	
8		GD-AA	4,467,618	0	0	0	0	0	0	3,063,088	3,063,088	0	1,404,530	1,404,530
7		CD-AA	13,196,984	0	0	9,255,705	9,255,705	0	0	2,711,848	2,711,848	0	1,229,431	1,229,431
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>27,312,716</b>	<b>780,684</b>	<b>988,926</b>	<b>13,473,158</b>	<b>15,242,768</b>	<b>1,855,602</b>	<b>516,217</b>	<b>6,190,826</b>	<b>8,562,645</b>	<b>873,342</b>	<b>2,633,961</b>	<b>3,507,303</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</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	1,357,999	311,802	15,617	1,030,580	1,357,999	0	0	0	0	0	0	0
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	50,710
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	118,078
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>2,923,330</b>	<b>311,802</b>	<b>15,617</b>	<b>1,921,247</b>	<b>2,248,666</b>	<b>0</b>	<b>0</b>	<b>464,959</b>	<b>464,959</b>	<b>40,917</b>	<b>168,788</b>	<b>209,705</b>



RESULTS OF OPERATIONS <b>COMMON GENERAL PLANT</b> For Twelve Months Ended May 31, 2018 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,325,598	251,861	308,540	469,787	1,030,188	72,222	88,475	134,713	295,410	0	0	
		<b>TOTAL ACCOUNT</b>	<b>38,093,475</b>	<b>14,566,718</b>	<b>9,785,006</b>	<b>9,192,108</b>	<b>33,543,832</b>	<b>2,456,517</b>	<b>936,160</b>	<b>1,063,899</b>	<b>4,456,576</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,968,910	12,244,779	7,026,259	45,697,872	64,968,910	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	
99		GD-OR / AS	1,239,607	0	0	0	0	0	0	0	0	1,239,607	0	
8		GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	
7		CD-AA	53,051,230	0	0	37,207,480	37,207,480	0	0	10,901,497	10,901,497	0	4,942,253	
9		CD-WA / ID / AN	15,014,194	1,576,223	2,942,449	7,149,609	11,668,281	451,986	843,756	2,050,171	3,345,913	0	0	
		<b>TOTAL ACCOUNT</b>	<b>136,578,214</b>	<b>13,821,002</b>	<b>9,968,708</b>	<b>90,054,961</b>	<b>113,844,671</b>	<b>1,112,988</b>	<b>1,335,761</b>	<b>13,740,999</b>	<b>16,189,748</b>	<b>1,239,607</b>	<b>5,304,188</b>	<b>6,543,795</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	152,017	0	6,846	145,171	152,017	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	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	
9		CD-WA / ID / AN	8,574	0	6,663	0	6,663	0	1,911	0	1,911	0	0	
		<b>TOTAL ACCOUNT</b>	<b>631,522</b>	<b>0</b>	<b>13,509</b>	<b>473,799</b>	<b>487,308</b>	<b>0</b>	<b>1,911</b>	<b>96,285</b>	<b>98,196</b>	<b>2,367</b>	<b>43,651</b>	<b>46,018</b>
		<b>TOTAL GENERAL PLANT</b>	<b>522,162,497</b>	<b>60,852,013</b>	<b>39,682,157</b>	<b>286,789,224</b>	<b>387,323,394</b>	<b>22,887,327</b>	<b>7,278,306</b>	<b>67,691,182</b>	<b>97,856,815</b>	<b>10,459,383</b>	<b>26,522,905</b>	<b>36,982,288</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:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	13,471,447	3,102,221	0	10,369,226	13,471,447	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	86,170,392	0	0	60,435,604	60,435,604	0	0	17,707,154	17,707,154	0	8,027,634	
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	100,477,989	3,102,221	74,361	70,873,397	74,049,979	0	21,323	18,174,003	18,195,326	0	8,232,684	8,232,684
	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	2,354,359	0	0	1,651,230	1,651,230	0	0	483,797	483,797	0	219,332	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,354,359	0	0	1,651,230	1,651,230	0	0	483,797	483,797	0	219,332	219,332
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	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
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>30,329,509</b>	<b>0</b>	<b>0</b>	<b>21,271,601</b>	<b>21,271,601</b>	<b>0</b>	<b>0</b>	<b>6,232,411</b>	<b>6,232,411</b>	<b>0</b>	<b>2,825,497</b>	<b>2,825,497</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	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,313,339</b>	<b>0</b>	<b>0</b>	<b>921,110</b>	<b>921,110</b>	<b>0</b>	<b>0</b>	<b>269,878</b>	<b>269,878</b>	<b>0</b>	<b>122,351</b>	<b>122,351</b>
		<b>TOTAL</b>	<b>257,405,967</b>	<b>3,421,937</b>	<b>74,361</b>	<b>182,260,542</b>	<b>185,756,840</b>	<b>1,022,594</b>	<b>800,928</b>	<b>47,769,242</b>	<b>49,592,764</b>	<b>426,123</b>	<b>21,630,240</b>	<b>22,056,363</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-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,654,447)	(60,073,747)	(17,601,132)	(7,979,568)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(746,763)	(580,347)	(166,416)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,401,210)	(60,654,094)	(17,767,548)	(7,979,568)

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-12E</b>
For Twelve Months Ended May 31, 2018	
Ending Balance 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	3,419,353	3,419,353	0	0	0	0	3,419,353
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	110	110	0	0	0	0	110
7/4	154550 Supply Chain Average Cost Variance	0	0	(1,705)	(1,705)	0	0	0	0	(1,705)
7/4	154560 Supply Chain Invoice Price Variance	0	0	3	3	0	0	0	0	3
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	41,063,048	19,430,342	0	60,493,390	40,250,924	18,737,453	812,124	692,889	0
	<b>TOTAL</b>	<b>41,063,048</b>	<b>19,430,342</b>	<b>3,417,761</b>	<b>63,911,151</b>	<b>40,250,924</b>	<b>18,737,453</b>	<b>812,124</b>	<b>692,889</b>	<b>3,417,761</b>

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						