

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended February 28, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	7,005,019	4,771,905	2,233,114
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	7,005,019	4,771,905	2,233,114
G-APL	Gas Net Adjusted Rate Base	489,869,521	335,989,874	153,879,647
	RATE OF RETURN	1.430%	1.420%	1.451%

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

RESULTS OF OPERATIONS			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES For Month Ended February 28, 2018 Average of Monthly Averages Basis			

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers Percent	2-01-2018 thru 02-28-2018	246,694 100.000%	163,465 66.262%	83,229 33.738%
3	G-OPS	Direct Distribution Operating Expense Percent	2-01-2018 thru 02-28-2018	953,279 100.000%	698,901 73.315%	254,378 26.685%
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accounts 798 - 894		5,930,382	4,118,312	1,812,070
		Direct O & M Accounts 901 - 935		11,374,484	9,551,568	1,822,916
		Total		17,304,866	13,669,880	3,634,986
		Percentage		100.000%	78.994%	21.006%
		Direct Labor				
		Amount: Accounts 798 - 894		8,201,570	5,627,722	2,573,848
		Amount: Accounts 901 - 935		3,098,919	2,575,893	523,026
		Total		11,300,489	8,203,615	3,096,874
		Percentage		100.000%	72.595%	27.405%
		Total Number of Customers		245,616	162,739	82,877
		Percentage		100.000%	66.257%	33.743%
		Total Direct Plant		468,527,956	316,575,420	151,952,536
		Percentage		100.000%	67.568%	32.432%
4		Total Four Factor Allocators Percent		400.000%	285.415%	114.585%
				100.000%	71.354%	28.646%
6	Input	Actual Therms Purchased Percent	2-01-2018 thru 02-28-2018	39,231,802 100.000%	26,603,085 67.810%	12,628,717 32.190%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2018

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2018

Average of Monthly Averages Basis

Report ID:

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AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended February 28, 2018	
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			100.000%	68.188%	31.812%	
11	Book Depreciation Percent	2-01-2018 thru 02-28-2018	1,886,453	1,289,226	597,227	
			100.000%	68.341%	31.659%	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2018 thru 02-28-2018	579,955,219	396,633,154	183,322,065	
			100.000%	68.390%	31.610%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2018 thru 02-28-2018	65,542,280	48,209,207	17,333,073	
			100.000%	73.554%	26.446%	
14	Net Allocated Schedule M's - AMA Percent	2-01-2018 thru 02-28-2018	-372,186	-250,063	-122,123	
			100.000%	67.188%	32.812%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	18,614,340	0	18,614,340	12,892,834	0	12,892,834	5,721,506	0	5,721,506
99 4812XX	Commercial - Firm & Interruptible	8,631,770	0	8,631,770	6,188,778	0	6,188,778	2,442,992	0	2,442,992
99 4813XX	Industrial-Firm	301,425	0	301,425	185,143	0	185,143	116,282	0	116,282
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	37,368	0	37,368	33,096	0	33,096	4,272	0	4,272
99 499XXX	Unbilled Revenue	422,810	0	422,810	126,273	0	126,273	296,537	0	296,537
	TOTAL SALES TO ULTIMATE CUSTOMERS	28,007,713	0	28,007,713	19,426,124	0	19,426,124	8,581,589	0	8,581,589
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	8,157,976	0	8,157,976	5,531,923	0	5,531,923	2,626,053	0	2,626,053
4 488000	Miscellaneous Service Revenues	1,809	0	1,809	617	0	617	1,192	0	1,192
99 4893XX	Transportation Revenues	550,976	0	550,976	497,926	0	497,926	53,050	0	53,050
99 493000	Rent from Gas Property	223	0	223	223	0	223	0	0	0
4 495XXX	Other Gas Revenues	(1,461,392)	10,713	(1,450,679)	(759,988)	7,644	(752,344)	(701,404)	3,069	(698,335)
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(278,209)	(1,581,892)	(1,860,101)	(260,251)	(1,048,193)	(1,308,444)	(17,958)	(533,699)	(551,657)
	TOTAL OTHER OPERATING REVENUES	6,971,383	(1,571,179)	5,400,204	5,010,450	(1,040,549)	3,969,901	1,960,933	(530,630)	1,430,303
	TOTAL GAS REVENUES	34,979,096	(1,571,179)	33,407,917	24,436,574	(1,040,549)	23,396,025	10,542,522	(530,630)	10,011,892
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	11,018,543	0	11,018,543	7,511,156	0	7,511,156	3,507,387	0	3,507,387
99 808XXX	Net Natural Gas Storage Transactions	4,268,614	0	4,268,614	2,894,547	0	2,894,547	1,374,067	0	1,374,067
99 811000	Gas Used for Products Extraction	(78,881)	0	(78,881)	(53,489)	0	(53,489)	(25,392)	0	(25,392)
10 813000	Other Gas Expenses	0	133,505	133,505	0	91,034	91,034	0	42,471	42,471
99 813010	Gas Technology Institute (GTI) Expenses	16,432	0	16,432	11,487	0	11,487	4,945	0	4,945
	TOTAL PRODUCTION EXPENSES	15,224,708	133,505	15,358,213	10,363,701	91,034	10,454,735	4,861,007	42,471	4,903,478
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	1,219	1,219	0	842	842	0	377	377
1 824000	Other Expenses	0	16,835	16,835	0	11,626	11,626	0	5,209	5,209
1 837000	Other Equipment	0	22,333	22,333	0	15,423	15,423	0	6,910	6,910
	TOTAL UNDERGROUND STORAGE OPER EXP	0	40,387	40,387	0	27,891	27,891	0	12,496	12,496
G-DEPX	Depreciation Expense-Underground Storage	0	70,903	70,903	0	48,966	48,966	0	21,937	21,937
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431

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For Month Ended February 28, 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	88,476	88,476	0	61,102	61,102	0	27,374	27,374
	TOTAL UNDERGROUND STORAGE EXPENSES	0	128,863	128,863	0	88,993	88,993	0	39,870	39,870

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For Month Ended February 28, 2018	
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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	37,316	123,438	160,754	27,831	90,499	118,330	9,485	32,939	42,424
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	135,372	85,497	220,869	98,131	62,682	160,813	37,241	22,815	60,056
3	875000 Measuring & Reg Sta Exp-General	8,285	0	8,285	6,102	0	6,102	2,183	0	2,183
3	876000 Measuring & Reg Sta Exp-Industrial	1,223	0	1,223	1,223	0	1,223	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	13,436	0	13,436	653	0	653	12,783	0	12,783
3	878000 Meter & House Regulator Expenses	23,491	0	23,491	19,243	0	19,243	4,248	0	4,248
3	879000 Customer Installation Expenses	140,744	7,403	148,147	96,935	5,428	102,363	43,809	1,975	45,784
3	880000 Other Expenses	216,938	55,889	272,827	149,363	40,975	190,338	67,575	14,914	82,489
3	881000 Rents	0	4,411	4,411	0	3,234	3,234	0	1,177	1,177
	MAINTENANCE									
3	885000 Supervision & Engineering	16,161	0	16,161	9,182	0	9,182	6,979	0	6,979
3	887000 Mains	73,626	0	73,626	68,011	0	68,011	5,615	0	5,615
3	889000 Measuring & Reg Sta Exp-General	16,300	16,127	32,427	487	11,824	12,311	15,813	4,303	20,116
3	890000 Measuring & Reg Sta Exp-Industrial	1,556	0	1,556	(990)	0	(990)	2,546	0	2,546
3	891000 Measuring & Reg Sta Exp-City Gate	4,680	0	4,680	2,268	0	2,268	2,412	0	2,412
3	892000 Services	129,920	0	129,920	116,137	0	116,137	13,783	0	13,783
3	893000 Meters & House Regulators	134,231	67,026	201,257	104,325	49,140	153,465	29,906	17,886	47,792
3	894000 Other Equipment	0	21,816	21,816	0	15,994	15,994	0	5,822	5,822
	TOTAL DISTRIBUTION OPERATING EXP	953,279	381,607	1,334,886	698,901	279,776	978,677	254,378	101,831	356,209
G-DEPX	Depreciation Expense-Distribution	1,386,968	5,383	1,392,351	934,014	3,650	937,664	452,954	1,733	454,687
G-OTX	Taxes Other Than FIT	2,043,519	0	2,043,519	1,715,152	0	1,715,152	328,367	0	328,367
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,430,487	5,383	3,435,870	2,649,166	3,650	2,652,816	781,321	1,733	783,054
	TOTAL DISTRIBUTION EXPENSES	4,383,766	386,990	4,770,756	3,348,067	283,426	3,631,493	1,035,699	103,564	1,139,263

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AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	11,033	11,033	0	7,311	7,311	0	3,722	3,722
2	902000	Meter Reading Expenses	148,583	7,189	155,772	138,395	4,764	143,159	10,188	2,425	12,613
2	903XXX	Customer Records & Collection Expenses	114,634	403,786	518,420	83,967	267,557	351,524	30,667	136,229	166,896
2	904000	Uncollectible Accounts	0	151,493	151,493	0	100,382	100,382	0	51,111	51,111
2	905000	Misc Customer Accounts	0	21,190	21,190	0	14,041	14,041	0	7,149	7,149
TOTAL CUSTOMER ACCOUNTS EXPENSES			263,217	594,691	857,908	222,362	394,055	616,417	40,855	200,636	241,491
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,177,849	15,507	1,193,356	977,275	10,275	987,550	200,574	5,232	205,806
2	909000	Advertising	0	31,163	31,163	0	20,649	20,649	0	10,514	10,514
2	910000	Misc Customer Service & Info Exp	0	37,944	37,944	0	25,142	25,142	0	12,802	12,802
TOTAL CUSTOMER SERVICE & INFO EXP			1,177,849	84,614	1,262,463	977,275	56,066	1,033,341	200,574	28,548	229,122
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,367	770,134	782,501	8,466	549,521	557,987	3,901	220,613	224,514
4	921000	Office Supplies & Expenses	(72)	107,316	107,244	(72)	76,574	76,502	0	30,742	30,742
4	922000	Admin. Expenses Transferred - Credit	0	(1,539)	(1,539)	0	(1,098)	(1,098)	0	(441)	(441)
4	923000	Outside Services Employed	14,264	173,167	187,431	14,264	123,562	137,826	0	49,605	49,605
4	924000	Property Insurance Premium	0	19,584	19,584	0	13,974	13,974	0	5,610	5,610
4	925XXX	Injuries and Damages	0	68,824	68,824	0	49,109	49,109	0	19,715	19,715
4	926XXX	Employee Pensions and Benefits	0	53,172	53,172	0	37,940	37,940	0	15,232	15,232
4	928000	Regulatory Commission Expenses	38,510	35,576	74,086	23,839	25,385	49,224	14,671	10,191	24,862
4	930000	Miscellaneous General Expenses	857	95,156	96,013	248	67,898	68,146	609	27,258	27,867
4	931000	Rents	620	26,325	26,945	620	18,784	19,404	0	7,541	7,541
4	935000	Maintenance of General Plant	30,985	247,450	278,435	22,670	176,565	199,235	8,315	70,885	79,200
TOTAL ADMIN & GEN OPERATING EXP			97,531	1,595,165	1,692,696	70,035	1,138,214	1,208,249	27,496	456,951	484,447
G-DEPX	Depreciation Expense-General Plant		32,921	390,278	423,199	24,117	278,479	302,596	8,804	111,799	120,603
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		345	479,690	480,035	0	342,277	342,277	345	137,413	137,758
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407414	Regulatory Credits-Deferral-FISERVE	(33,475)	0	(33,475)	(23,326)	0	(23,326)	(10,149)	0	(10,149)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(40,035)	0	(40,035)	(40,035)	0	(40,035)	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			(22,916)	880,405	857,489	(37,172)	628,203	591,031	14,256	252,202	266,458
TOTAL ADMIN & GENERAL EXPENSES			74,615	2,475,570	2,550,185	32,863	1,766,417	1,799,280	41,752	709,153	750,905
TOTAL EXPENSES BEFORE FIT			21,124,155	3,804,233	24,928,388	14,944,268	2,679,991	17,624,259	6,179,887	1,124,242	7,304,129
NET OPERATING INCOME (LOSS) BEFORE FIT					8,479,529			5,771,766			2,707,763
G-FIT	FEDERAL INCOME TAX				1,487,949			943,062			544,887
G-FIT	DEFERRED FEDERAL INCOME TAX				(11,767)			58,035			(69,802)
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,672)			(1,236)			(436)
GAS NET OPERATING INCOME (LOSS)					7,005,019			4,771,905			2,233,114

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers	100.000%		66.262%		33.738%		
G-ALL 3	Direct Distribution Operating Expense	100.000%		73.315%		26.685%		
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		71.354%		28.646%		
G-ALL 10	Actual Annual Throughput	100.000%		68.188%		31.812%		
G-ALL 99	Not Allocated	0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	4,405	10,713	15,118	4,405	7,644	12,049	0	3,069	3,069
4	495028	Deferred Exchange Reservation	375,001	0	375,001	254,288	0	254,288	120,713	0	120,713
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	0	0	0	0	0	0	0	0	0
4	495328	Residential Decoupling Deferral	(184,300)	0	(184,300)	284,586	0	284,586	(468,886)	0	(468,886)
4	495329	Amortization Res Decoupling Deferral	(1,194,553)	0	(1,194,553)	(968,442)	0	(968,442)	(226,111)	0	(226,111)
4	495338	Non-Res Decoupling Deferred Rev	(126,701)	0	(126,701)	(49,990)	0	(49,990)	(76,711)	0	(76,711)
4	495339	Amortization Non-Res Decoupling	(335,244)	0	(335,244)	(284,835)	0	(284,835)	(50,409)	0	(50,409)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	(1,461,392)	10,713	(1,450,679)	(759,988)	7,644	(752,344)	(701,404)	3,069	(698,335)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended February 28, 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	9,605,913	0	9,605,913	6,514,910	0	6,514,910	3,091,003	0	3,091,003
1	804001	Pipeline Demand Costs	2,050,581	0	2,050,581	1,416,131	0	1,416,131	634,450	0	634,450
1	804002	Transport Variable Charges	86,499	0	86,499	59,736	0	59,736	26,763	0	26,763
6	804010	Gas Costs - Fixed Hedge	87,624	0	87,624	59,418	0	59,418	28,206	0	28,206
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	21,026	0	21,026	14,258	0	14,258	6,768	0	6,768
6	804018	Merchandise Processing Fee	6,015	0	6,015	4,079	0	4,079	1,936	0	1,936
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	1,620,475	0	1,620,475	1,098,844	0	1,098,844	521,631	0	521,631
6	804700	Gas Costs - Offsystem Bookout	7,975	0	7,975	5,408	0	5,408	2,567	0	2,567
6	804711	Gas Costs - Offsystem Bookout Offset	(7,975)	0	(7,975)	(5,408)	0	(5,408)	(2,567)	0	(2,567)
6	804730	Gas Costs - Intracompany LDC Gas	827,716	0	827,716	561,274	0	561,274	266,442	0	266,442
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,298,554)	0	(3,298,554)	(2,209,624)	0	(2,209,624)	(1,088,930)	0	(1,088,930)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	11,248	0	11,248	(7,870)	0	(7,870)	19,118	0	19,118
		TOTAL PURCHASED GAS COSTS	11,018,543	0	11,018,543	7,511,156	0	7,511,156	3,507,387	0	3,507,387

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.810%	32.190%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	27,431	15,507	42,938	24,174	10,275	34,449	3,257	5,232	8,489
99	908600	Public Purpose Tariff Rider Expense Offset	1,080,013	0	1,080,013	898,292	0	898,292	181,721	0	181,721
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	70,405	0	70,405	54,809	0	54,809	15,596	0	15,596
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,177,849	15,507	1,193,356	977,275	10,275	987,550	200,574	5,232	205,806

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.262%	33.738%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended February 28, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.78%	52.78%
2	Cost of Debt		5.555%	5.520%
	Total Cost of Debt		2.932%	2.913%
	Total Weighted Cost		2.932%	2.913%
G-APL	Net Rate Base	489,869,521	335,989,874	153,879,647
	Interest Deduction for FIT Calculation	14,333,737	9,851,223	4,482,514
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended February 28, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	33,407,917	23,396,025	10,011,892
G-OPS	Operating & Maintenance Expense	20,546,553	14,319,310	6,227,243
G-OPS	Book Deprec/Amort and Reg Amortizations	2,320,762	1,577,674	743,088
G-OTX	Taxes Other than FIT	2,061,073	1,727,275	333,798
	Net Operating Income Before FIT	8,479,529	5,771,766	2,707,763
G-INT	Less: Interest Expense	1,194,478	820,935	373,543
G-SCM	Schedule M Adjustments	(199,582)	(460,060)	260,478
	Taxable Net Operating Income	7,085,469	4,490,771	2,594,698
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,487,949	943,062	544,887
	Federal Income Tax on 2017 Income at 35%	0	0	0
	Total Federal Income Tax	1,487,949	943,062	544,887
G-DTE	Deferred FIT	(11,767)	58,035	(69,802)
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	1,474,510	999,861	474,649
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ADJUSTMENTS		G-SCM-1A
For Month Ended February 28, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,423,551	956,711	2,380,262	960,203	680,834	1,641,037	463,348	275,877	739,225
12	997001	Contributions In Aid of Construction	0	67,864	67,864	0	46,412	46,412	0	21,452	21,452
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	48,165	48,165	0	34,368	34,368	0	13,797	13,797
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(3,287,307)	0	(3,287,307)	(2,217,495)	0	(2,217,495)	(1,069,812)	0	(1,069,812)
4	997015	Airplane Lease Payments	0	14,927	14,927	0	10,651	10,651	0	4,276	4,276
12	997016	Redemption Expense Amortization	0	24,644	24,644	0	16,854	16,854	0	7,790	7,790
4	997020	FAS87 Current Pension Accrual	0	212,858	212,858	0	151,883	151,883	0	60,975	60,975
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	1,840,797	0	1,840,797	1,018,681	0	1,018,681	822,116	0	822,116
12	997032	Interest Rate Swaps	0	60,362	60,362	0	41,282	41,282	0	19,080	19,080
4	997033	DSM Tariff Rider	280,570	(2,949)	277,621	151,102	(2,104)	148,998	129,468	(845)	128,623
12	997048	AFUDC	0	(58,462)	(58,462)	0	(39,982)	(39,982)	0	(18,480)	(18,480)
11	997049	Tax Depreciation	0	(2,938,252)	(2,938,252)	0	(2,008,031)	(2,008,031)	0	(930,221)	(930,221)
1	997055	Deferred Gas Exchange	0	(375,000)	(375,000)	0	(258,975)	(258,975)	0	(116,025)	(116,025)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	70,405	0	70,405	54,809	0	54,809	15,596	0	15,596
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	298,060	298,060	0	203,697	203,697	0	94,363	94,363
4	997081	Deferred Compensation	0	159,620	159,620	0	113,895	113,895	0	45,725	45,725
4	997082	Meal Disallowances	0	8,969	8,969	0	6,400	6,400	0	2,569	2,569
4	997083	Paid Time Off	0	33,146	33,146	0	23,651	23,651	0	9,495	9,495
2	997084	Customer Uncollectibles	0	58,932	58,932	0	39,050	39,050	0	19,882	19,882
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(523,672)	(523,672)	0	(358,139)	(358,139)	0	(165,533)	(165,533)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(374,342)	0	(374,342)	(374,342)	0	(374,342)	0	0	0
99	997107	MDM System	(40,035)	0	(40,035)	(40,035)	0	(40,035)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	278,209	1,581,892	1,860,101	260,251	1,048,193	1,308,444	17,958	533,699	551,657
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(33,256)	0	(33,256)	(23,173)	0	(23,173)	(10,083)	0	(10,083)
TOTAL SCHEDULE M ADJUSTMENTS			328,016	(372,185)	(199,582)	(209,999)	(250,061)	(460,060)	382,602	(122,124)	260,478

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.262%	33.738%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.810%	32.190%
G-ALL	11	Book Depreciation	100.000%	68.341%	31.659%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.390%	31.610%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended February 28, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	(221,609)	(151,558)	(70,051)
99	410100	Deferred Federal Income Tax Exp	277,484	257,252	20,232
		SUBTOTAL	55,875	105,694	(49,819)
14	411100	Deferred Federal Income Tax Expense - Allocated	(52,857)	(36,149)	(16,708)
99	411100	Deferred Federal Income Tax Exp	(14,785)	(11,510)	(3,275)
		SUBTOTAL	(67,642)	(47,659)	(19,983)
		Total Deferred Federal Income Tax Expense	(11,767)	58,035	(69,802)

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.390%	31.610%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended February 28, 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	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		TOTAL UNDERGROUND STORAGE TAX	0	17,554	17,554	0	12,123	12,123	0	5,431	5,431
		DISTRIBUTION									
99	408110	State Excise Tax	760,091	0	760,091	760,091	0	760,091	0	0	0
99	408120	Municipal Occupation & License Tax	847,127	0	847,127	699,350	0	699,350	147,777	0	147,777
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	410,246	0	410,246	255,711	0	255,711	154,535	0	154,535
99	409100	State Income Tax	26,055	0	26,055	0	0	0	26,055	0	26,055
		TOTAL DISTRIBUTION TAX	2,043,519	0	2,043,519	1,715,152	0	1,715,152	328,367	0	328,367
		TOTAL TAXES OTHER THAN FIT	2,043,519	17,554	2,061,073	1,715,152	12,123	1,727,275	328,367	5,431	333,798

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 Month Ended February 28, 2018
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	45,380,442	45,401,765	0	32,380,760	32,380,760	21,323	12,999,682	13,021,005
TOTAL INTANGIBLE PLANT			1,823,522	47,269,791	49,093,313	1,022,594	33,728,886	34,751,480	800,928	13,540,905	14,341,833
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	2,378,773	2,378,773	0	1,642,781	1,642,781	0	735,992	735,992
1	352XXX	Wells	0	19,079,561	19,079,561	0	13,176,345	13,176,345	0	5,903,216	5,903,216
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	12,502,287	12,502,287	0	8,634,079	8,634,079	0	3,868,208	3,868,208
1	355000	Measuring & Regulating Equipment	0	1,173,042	1,173,042	0	810,103	810,103	0	362,939	362,939
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,468,105	2,468,105	0	1,704,473	1,704,473	0	763,632	763,632
TOTAL UNDERGROUND STORAGE PLAN			0	40,329,453	40,329,453	0	27,870,163	27,870,163	0	12,459,290	12,459,290
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	957,501	0	957,501	582,464	0	582,464	375,037	0	375,037
6	376000	Mains	331,989,600	2,512,520	334,502,120	218,057,487	1,703,740	219,761,227	113,932,113	808,780	114,740,893
6	378000	Measuring & Reg Station Equip-General	6,088,461	127,101	6,215,562	3,752,260	86,187	3,838,447	2,336,201	40,914	2,377,115
6	379000	Measuring & Reg Station Equip-City Gate	6,845,755	0	6,845,755	2,388,603	0	2,388,603	4,457,152	0	4,457,152
6	380000	Services	238,095,680	0	238,095,680	162,978,954	0	162,978,954	75,116,726	0	75,116,726
6	381000	Meters	79,057,468	0	79,057,468	55,146,578	0	55,146,578	23,910,890	0	23,910,890
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	3,396,943	0	3,396,943	2,640,526	0	2,640,526	756,417	0	756,417
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			666,745,946	2,639,621	669,385,567	445,734,060	1,789,927	447,523,987	221,011,886	849,694	221,861,580
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,820,605	2,109,983	4,930,588	2,723,169	1,505,557	4,228,726	97,436	604,426	701,862
4	390XXX	Structures & Improvements	6,670,474	23,396,580	30,067,054	5,027,162	16,694,396	21,721,558	1,643,312	6,702,184	8,345,496
4	391XXX	Office Furniture & Equipment	119,284	15,455,101	15,574,385	99,069	11,027,833	11,126,902	20,215	4,427,268	4,447,483
4	392XXX	Transportation Equipment	11,761,485	2,504,405	14,265,890	9,117,430	1,786,993	10,904,423	2,644,055	717,412	3,361,467
4	393000	Stores Equipment	175,738	943,664	1,119,402	132,553	673,342	805,895	43,185	270,322	313,507
4	394000	Tools, Shop & Garage Equipment	2,371,819	5,934,807	8,306,626	1,855,602	4,234,722	6,090,324	516,217	1,700,085	2,216,302

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended February 28, 2018
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,050,419	4,443,095	2,456,517	749,516	3,206,033	936,159	300,903	1,237,062
4	397XXX	Communications Equipment	2,478,728	13,756,161	16,234,889	1,142,878	9,815,571	10,958,449	1,335,850	3,940,590	5,276,440
4	398000	Miscellaneous Equipment	3,022	90,985	94,007	1,111	64,921	66,032	1,911	26,064	27,975
		TOTAL GENERAL PLANT	29,793,831	65,707,063	95,500,894	22,555,491	46,884,617	69,440,108	7,238,340	18,822,446	26,060,786
		TOTAL PLANT IN SERVICE	698,363,299	155,945,928	854,309,227	469,312,145	110,273,593	579,585,738	229,051,154	45,672,335	274,723,489
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,419,673)	(15,419,673)	0	(10,648,826)	(10,648,826)	0	(4,770,847)	(4,770,847)
G-ADEP		Distribution Plant	(214,957,681)	(1,744,530)	(216,702,211)	(141,156,808)	(1,182,966)	(142,339,774)	(73,800,873)	(561,564)	(74,362,437)
G-ADEP		General Plant	(10,339,901)	(19,618,713)	(29,958,614)	(7,232,165)	(13,998,736)	(21,230,901)	(3,107,736)	(5,619,977)	(8,727,713)
		TOTAL ACCUMULATED DEPRECIATION	(225,297,582)	(36,782,916)	(262,080,498)	(148,388,973)	(25,830,528)	(174,219,501)	(76,908,609)	(10,952,388)	(87,860,997)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(282,655)	(552,831)	(835,486)	(194,398)	(394,467)	(588,865)	(88,257)	(158,364)	(246,621)
G-AAMT		Misc IT Intangible Plant - 3031XX	(16,466)	(11,180,990)	(11,197,456)	0	(7,978,083)	(7,978,083)	(16,466)	(3,202,907)	(3,219,373)
G-AAMT		Underground Storage	0	(240,570)	(240,570)	0	(166,138)	(166,138)	0	(74,432)	(74,432)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(299,121)	(11,974,391)	(12,273,512)	(194,398)	(8,538,688)	(8,733,086)	(104,723)	(3,435,703)	(3,540,426)
		TOTAL ACCUMULATED DEPR/AMORT	(225,596,703)	(48,757,307)	(274,354,010)	(148,583,371)	(34,369,216)	(182,952,587)	(77,013,332)	(14,388,091)	(91,401,423)
		NET GAS UTILITY PLANT before DFIT	472,766,596	107,188,621	579,955,217	320,728,774	75,904,377	396,633,151	152,037,822	31,284,244	183,322,066
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(108,573,490)	(108,573,490)	0	(74,253,410)	(74,253,410)	0	(34,320,080)	(34,320,080)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,771,487)	(17,771,487)	0	(12,675,796)	(12,675,796)	0	(5,095,691)	(5,095,691)
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	(434,171)	(434,171)	0	(296,930)	(296,930)	0	(137,241)	(137,241)
		TOTAL ACCUMULATED DFIT	0	(126,779,148)	(126,779,148)	0	(87,226,136)	(87,226,136)	0	(39,553,012)	(39,553,012)
		NET GAS UTILITY PLANT	472,766,596	(19,590,527)	453,176,069	320,728,774	(11,321,759)	309,407,015	152,037,822	(8,268,768)	143,769,054

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%	67.810%	32.190%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.390%	31.610%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended February 28, 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	472,766,596	(19,590,527)	453,176,069	320,728,774	(11,321,759)	309,407,015	152,037,822	(8,268,768)	143,769,054
		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	4,671,929	4,671,929	0	3,226,434	3,226,434	0	1,445,495	1,445,495
4	252000	Customer Advances	(3,368)	(59)	(3,427)	0	(42)	(42)	(3,368)	(17)	(3,385)
99	235199	Customer Deposits	(564,871)	0	(564,871)	(564,871)	0	(564,871)	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	7,397,906	0	7,397,906	7,397,906	0	7,397,906	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,553,560)	0	(1,553,560)	(1,553,560)	0	(1,553,560)	0	0	0
C-WKC		Working Capital	23,174,178	0	23,174,178	15,926,030	0	15,926,030	7,248,148	0	7,248,148
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	26,290,518	10,402,934	36,693,452	19,398,594	7,184,265	26,582,859	6,891,924	3,218,669	10,110,593
		NET RATE BASE	499,057,114	(9,187,593)	489,869,521	340,127,368	(4,137,494)	335,989,874	158,929,746	(5,050,099)	153,879,647

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Electric Production															
	Steam (ED-AN)	688,315	688,315												
	Hydro (ED-AN)	988,618	988,618												
	Other (ED-AN)	813,038	813,038												
Total Electric Production		2,489,971	2,489,971												
Electric Transmission															
	ED-AN	1,062,207	1,062,207												
Total Electric Transmission		1,062,207	1,062,207												
Electric Distribution															
	ED-AN	4,981	4,981												
	ED-ID	1,453,099	1,453,099												
	ED-WA	2,598,877	2,598,877												
Total Electric Distribution		4,056,957	4,056,957												
Gas Underground Storage															
1	GD-AN	70,903		70,903		70,903	70,903		48,966	48,966		21,937	21,937		
	GD-OR	12,085			12,085										
Total Gas Underground Storage		82,988		70,903	12,085		70,903	70,903	48,966	48,966		21,937	21,937		
Gas Distribution															
6	GD-AN	5,383		5,383		5,383	5,383		3,650	3,650		1,733	1,733		
	GD-ID	452,954		452,954		452,954	452,954					452,954	452,954		
	GD-WA	934,014		934,014		934,014	934,014	934,014		934,014					
	GD-OR	624,167			624,167										
Total Gas Distribution		2,016,518		1,392,351	624,167		1,386,968	5,383	1,392,351	934,014	3,650	937,664	452,954	1,733	454,687
General Plant															
	ED-AN	182,319	182,319												
	ED-ID	20,977	20,977												
	ED-WA	52,316	52,316												
7,4	CD-AA	1,702,102	1,193,769	349,765	158,568		349,765	349,765		249,571	249,571		100,194	100,194	
9,4	CD-AN	82,337	63,988	18,349			18,349	18,349		13,093	13,093		5,256	5,256	
9	CD-ID	29,759	23,127	6,632		6,632	6,632	6,632				6,632	6,632		
9	CD-WA	26,332	20,464	5,868		5,868	5,868	5,868	5,868		5,868				
8,4	GD-AA	28,605		19,612	8,993		19,612	19,612		13,994	13,994		5,618	5,618	
4	GD-AN	2,552		2,552			2,552	2,552		1,821	1,821		731	731	
	GD-ID	2,172		2,172		2,172	2,172	2,172				2,172	2,172		
	GD-WA	18,249		18,249		18,249	18,249	18,249	18,249		18,249				
	GD-OR	15,228			15,228										
Total General Plant		2,162,948	1,556,960	423,199	182,789		32,921	390,278	423,199	24,117	278,479	302,596	8,804	111,799	120,603
Total Depreciation Expense		11,871,589	9,166,095	1,886,453	819,041		1,419,889	466,564	1,886,453	958,131	331,095	1,289,226	461,758	135,469	597,227

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
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Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended February 28, 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	67.810%	32.190%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	19,576	19,576												
Total Production/Transmission		96,110	96,110												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	49,910	35,004	10,256	4,650		10,256	10,256		7,318	7,318		2,938	2,938	
9,4	CD-AN	811	630	181			181	181		129	129		52	52	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		54,710	35,634	13,754	5,322		3,317	10,437	13,754	2,072	7,447	9,519	1,245	2,990	4,235
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	2,297,041	1,611,030	472,019	213,992		472,019	472,019		336,804	336,804		135,215	135,215	
9,4	CD-AN	1,450	1,127	323			323	323		230	230		93	93	
9,4	CD-ID	1,550	1,205	345			345	345				345		345	
	ED-AN	146,033	146,033												
	ED-ID	0	0												
	ED-WA	52,012	52,012												
8,4	GD-AA	10,718		7,348	3,370		7,348	7,348		5,243	5,243		2,105	2,105	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,508,804	1,811,407	480,035	217,362		345	479,690	480,035		342,277	342,277	345	137,413	137,758
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		2,666,148	1,949,656	493,808	222,684		3,662	490,146	493,808	2,072	349,737	351,809	1,590	140,409	141,999

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(299,269,499)	(299,269,499)											
	Hydro (ED-AN)	(130,888,381)	(130,888,381)											
	Other (ED-AN)	(120,306,211)	(120,306,211)											
Total Electric Production		(550,464,091)	(550,464,091)											
Electric Transmission														
	ED-AN	(213,224,540)	(213,224,540)											
Total Electric Transmission		(213,224,540)	(213,224,540)											
Electric Distribution														
	ED-AN	(141,120)	(141,120)											
	ED-ID	(204,840,520)	(204,840,520)											
	ED-WA	(327,503,169)	(327,503,169)											
Total Electric Distribution		(532,484,809)	(532,484,809)											
Gas Underground Storage														
1	GD-AN	(15,419,673)	(15,419,673)		(15,419,673)	(15,419,673)		(10,648,826)	(10,648,826)		(4,770,847)	(4,770,847)		
	GD-OR	(1,030,446)		(1,030,446)										
Total Gas Underground Storage		(16,450,119)	(15,419,673)	(1,030,446)	(15,419,673)	(15,419,673)		(10,648,826)	(10,648,826)		(4,770,847)	(4,770,847)		
Gas Distribution														
6	GD-AN	(1,744,530)	(1,744,530)		(1,744,530)	(1,744,530)		(1,182,966)	(1,182,966)		(561,564)	(561,564)		
	GD-ID	(73,800,873)	(73,800,873)		(73,800,873)	(73,800,873)				(73,800,873)		(73,800,873)		
	GD-WA	(141,156,808)	(141,156,808)		(141,156,808)	(141,156,808)	(141,156,808)		(141,156,808)					
	GD-OR	(107,442,878)		(107,442,878)										
Total Gas Distribution		(324,145,089)	(216,702,211)	(107,442,878)	(214,957,681)	(1,744,530)	(216,702,211)	(141,156,808)	(1,182,966)	(142,339,774)	(73,800,873)	(561,564)	(74,362,437)	
General Plant														
	ED-AN	(45,277,669)	(45,277,669)											
	ED-ID	(9,830,381)	(9,830,381)											
	ED-WA	(19,092,925)	(19,092,925)											
7,4	CD-AA	(60,990,810)	(42,775,904)	(12,533,002)	(12,533,002)	(12,533,002)		(8,942,798)	(8,942,798)		(3,590,204)	(3,590,204)		
9,4	CD-AN	(12,324,365)	(9,577,880)	(2,746,485)	(2,746,485)	(2,746,485)		(1,959,727)	(1,959,727)		(786,758)	(786,758)		
9	CD-ID	(6,037,425)	(4,691,985)	(1,345,440)	(1,345,440)	(1,345,440)				(1,345,440)		(1,345,440)		
9	CD-WA	(4,100,224)	(3,186,489)	(913,735)	(913,735)	(913,735)	(913,735)		(913,735)					
8,4	GD-AA	(2,087,643)	(1,431,330)	(656,313)	(1,431,330)	(1,431,330)		(1,021,311)	(1,021,311)		(410,019)	(410,019)		
4	GD-AN	(2,907,896)	(2,907,896)		(2,907,896)	(2,907,896)		(2,074,900)	(2,074,900)		(832,996)	(832,996)		
	GD-ID	(1,762,296)	(1,762,296)		(1,762,296)	(1,762,296)				(1,762,296)		(1,762,296)		
	GD-WA	(6,318,430)	(6,318,430)		(6,318,430)	(6,318,430)	(6,318,430)		(6,318,430)					
	GD-OR	(4,410,227)		(4,410,227)										
Total General Plant		(175,140,291)	(134,433,233)	(29,958,614)	(10,339,901)	(19,618,713)	(29,958,614)	(7,232,165)	(13,998,736)	(21,230,901)	(3,107,736)	(5,619,977)	(8,727,713)	
Total Accumulated Depreciation		(1,811,908,939)	(1,430,606,673)	(262,080,498)	(119,221,768)	(225,297,582)	(36,782,916)	(262,080,498)	(148,388,973)	(25,830,528)	(174,219,501)	(76,908,609)	(10,952,388)	(87,860,997)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended February 28, 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	67.810%	32.190%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(11,174,554)	(11,174,554)											
Misc Intangible Plt (303000)	ED-AN	(1,643,727)	(1,643,727)											
Total Production/Transmission		(12,818,281)	(12,818,281)											
Distribution														
Franchises (302000)	ED-WA	(196,561)	(196,561)											
Misc Intangible Plt (303000)	ED-WA	(37,540)	(37,540)											
Total Distribution		(234,101)	(234,101)											
General Plant - 303000														
7,4	CD-AA	(2,584,041)	(1,812,317)	(530,995)	(240,729)		(530,995)	(530,995)		(378,886)	(378,886)		(152,109)	(152,109)
9,4	CD-AN	(97,984)	(76,148)	(21,836)			(21,836)	(21,836)		(15,581)	(15,581)		(6,255)	(6,255)
	GD-ID	(88,257)		(88,257)			(88,257)	(88,257)				(88,257)		(88,257)
	GD-WA	(194,398)		(194,398)			(194,398)	(194,398)	(194,398)		(194,398)			
	GD-OR	(89,695)			(89,695)									
Total General Plant - 303000		(3,054,375)	(1,888,465)	(835,486)	(330,424)		(282,655)	(552,831)	(835,486)	(194,398)	(394,467)	(588,865)	(88,257)	(158,364)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(53,019,955)	(37,185,546)	(10,895,070)	(4,939,339)		(10,895,070)	(10,895,070)		(7,774,068)	(7,774,068)		(3,121,002)	(3,121,002)
9,4	CD-AN	(54,398)	(42,275)	(12,123)			(12,123)	(12,123)		(8,650)	(8,650)		(3,473)	(3,473)
9	CD-ID	(73,887)	(57,421)	(16,466)			(16,466)	(16,466)				(16,466)		(16,466)
	ED-AN	(2,533,504)	(2,533,504)											
	ED-ID	0	0											
	ED-WA	(2,454,211)	(2,454,211)											
8,4	GD-AA	(399,342)		(273,797)	(125,545)		(273,797)	(273,797)		(195,365)	(195,365)		(78,432)	(78,432)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(58,535,297)	(42,272,957)	(11,197,456)	(5,064,884)		(16,466)	(11,180,990)	(11,197,456)		(7,978,083)	(7,978,083)	(16,466)	(3,202,907)
Gas Underground Storage														
1	GD-AN	(240,570)		(240,570)			(240,570)	(240,570)		(166,138)	(166,138)		(74,432)	(74,432)
Total Gas Underground Storage		(240,570)		(240,570)			(240,570)	(240,570)		(166,138)	(166,138)		(74,432)	(74,432)
General Plant - 390200, 396200														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0		0	0		0	0
9	CD-WA	0	0	0			0	0		0	0		0	0
4	ED-AN	(102,930)	(102,930)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(102,930)	(102,930)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(74,985,554)	(57,316,734)	(12,273,512)	(5,395,308)		(299,121)	(11,974,391)	(12,273,512)	(194,398)	(8,538,688)	(8,733,086)	(104,723)	(3,435,703)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended February 28, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 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	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9		CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
		TOTAL ACCOUNT	15,362,664	726,439	702,068	7,229,333	8,657,840	2,723,169	97,436	2,109,983	4,930,588	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,272,704	1,086,001	2,554,226	4,632,477	8,272,704	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,422,263	0	0	0	0	3,422,263	0	0	3,422,263	0	0	0
99		GD-OR / AS	3,666,233	0	0	0	0	0	0	0	0	3,666,233	0	3,666,233
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	102,336,470	0	0	71,773,683	71,773,683	0	0	21,029,121	21,029,121	0	9,533,666	9,533,666
9		CD-WA / ID / AN	25,199,325	5,596,800	5,730,760	8,256,096	19,583,656	1,604,898	1,643,312	2,367,459	5,615,669	0	0	0
		TOTAL ACCOUNT	142,896,995	6,682,801	8,284,986	84,662,256	99,630,043	5,027,161	1,643,312	23,396,580	30,067,053	3,666,233	9,533,666	13,199,899
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,078,101	971,846	0	2,106,255	3,078,101	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,992	0	0	0	0	1,992	0	0	1,992	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	356,327	0	0	0	0	0	0	244,305	244,305	0	112,022	112,022
7		CD-AA	73,904,223	0	0	51,832,727	51,832,727	0	0	15,186,579	15,186,579	0	6,884,917	6,884,917
9		CD-WA / ID / AN	634,998	338,540	70,496	84,453	493,489	97,077	20,215	24,217	141,509	0	0	0
		TOTAL ACCOUNT	77,975,641	1,310,386	70,496	54,023,435	55,404,317	99,069	20,215	15,455,101	15,574,385	0	6,996,939	6,996,939
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	41,848,932	19,835,992	8,755,161	13,257,779	41,848,932	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,708,127	0	0	0	0	8,568,720	2,427,799	1,711,608	12,708,127	0	0	0
99		GD-OR / AS	3,744,346	0	0	0	0	0	0	0	0	3,744,346	0	3,744,346
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,071,613	0	0	751,576	751,576	0	0	220,206	220,206	0	99,831	99,831
9		CD-WA / ID / AN	6,002,056	1,913,528	754,157	1,996,812	4,664,497	548,710	216,257	572,592	1,337,559	0	0	0
		TOTAL ACCOUNT	65,375,074	21,749,520	9,509,318	16,006,167	47,265,005	9,117,430	2,644,056	2,504,406	14,265,892	3,744,346	99,831	3,844,177

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 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	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	4,627,516	154,813	150,601	3,290,860	3,596,274	44,393	43,185	943,664	1,031,242	0	0
		TOTAL ACCOUNT	5,139,568	165,274	164,964	3,665,286	3,995,524	132,553	43,185	943,664	1,119,402	24,642	24,642
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	4,942,568	739,855	233,715	3,968,998	4,942,568	0	0	0	0	0	0
99		GD-WA / ID / AN	2,526,592	0	0	0	0	1,852,133	299,658	374,801	2,526,592	0	0
99		GD-OR / AS	869,782	0	0	0	0	0	0	0	869,782	0	869,782
8		GD-AA	4,161,117	0	0	0	0	0	0	2,852,945	2,852,945	0	1,308,172
7		CD-AA	12,973,733	0	0	9,099,128	9,099,128	0	0	2,665,972	2,665,972	0	1,208,633
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0
		TOTAL ACCOUNT	26,645,509	751,953	988,926	13,211,417	14,952,296	1,855,602	516,217	5,934,807	8,306,626	869,782	2,516,805
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,167,739	201,806	15,617	950,316	1,167,739	0	0	0	0	0	0
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0
		TOTAL ACCOUNT	2,733,070	201,806	15,617	1,840,983	2,058,406	0	0	464,959	464,959	40,917	168,788

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,018,543	14,314,857	9,476,466	8,227,220	32,018,543	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	0
		TOTAL ACCOUNT	37,908,531	14,566,718	9,785,006	9,020,645	33,372,369	2,456,517	936,160	1,050,418	4,443,095	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,613,923	12,074,664	6,910,401	45,628,858	64,613,923	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,177,709	0	0	0	0	685,366	492,343	0	1,177,709	0	0	0
99		GD-OR / AS	1,212,403	0	0	0	0	0	0	0	0	1,212,403	0	1,212,403
8		GD-AA	1,151,237	0	0	0	0	0	0	789,311	789,311	0	361,926	361,926
7		CD-AA	53,125,420	0	0	37,259,513	37,259,513	0	0	10,916,743	10,916,743	0	4,949,164	4,949,164
9		CD-WA / ID / AN	15,037,589	1,595,495	2,941,581	7,149,386	11,686,462	457,513	843,507	2,050,107	3,351,127	0	0	0
		TOTAL ACCOUNT	136,318,281	13,670,159	9,851,982	90,037,757	113,559,898	1,142,879	1,335,850	13,756,161	16,234,890	1,212,403	5,311,090	6,523,493
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	442,770	0	0	310,537	310,537	0	0	90,985	90,985	0	41,248	41,248
9		CD-WA / ID / AN	13,560	3,875	6,663	0	10,538	1,111	1,911	0	3,022	0	0	0
		TOTAL ACCOUNT	608,391	3,875	13,509	453,385	470,769	1,111	1,911	90,985	94,007	2,367	41,248	43,615
		TOTAL GENERAL PLANT	511,077,565	59,828,931	39,386,872	280,264,505	379,480,308	22,555,491	7,238,342	65,707,064	95,500,897	10,453,068	25,643,292	36,096,360

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,769,197	3,169,055	0	8,600,142	11,769,197	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	652,234	0	0	0	0	0	0	447,185	447,185	0	205,049	
7		CD-AA	82,681,754	0	0	57,988,848	57,988,848	0	0	16,990,274	16,990,274	0	7,702,632	
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	95,287,098	3,169,055	74,361	66,657,557	69,900,973	0	21,323	17,457,121	17,478,444	0	7,907,681	7,907,681
	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	3,515,568	0	0	2,465,644	2,465,644	0	0	722,414	722,414	0	327,510	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	3,515,568	0	0	2,465,644	2,465,644	0	0	722,414	722,414	0	327,510	327,510
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,226,410	0	0	21,199,293	21,199,293	0	0	6,211,225	6,211,225	0	2,815,892	2,815,892	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,226,410	0	0	21,199,293	21,199,293	0	0	6,211,225	6,211,225	0	2,815,892	2,815,892	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
		TOTAL	253,273,186	3,488,771	74,361	178,786,808	182,349,940	1,022,594	800,928	47,269,791	49,093,313	426,123	21,403,810	21,829,933	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended February 28, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,683,728)	(60,094,283)	(17,607,149)	(7,982,296)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(737,439)	(573,101)	(164,338)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,421,167)	(60,667,384)	(17,771,487)	(7,982,296)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended February 28, 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	3,267,229	3,267,229	0	0	0	0	3,267,229
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	(24)	(24)	0	0	0	0	(24)
7/4	154550 Supply Chain Average Cost Variance	0	0	(295)	(295)	0	0	0	0	(295)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(34)	(34)	0	0	0	0	(34)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	78,140,896	38,967,477	0	117,108,373	62,214,866	31,719,329	15,926,030	7,248,148	0
	TOTAL	78,140,896	38,967,477	3,266,876	120,375,249	62,214,866	31,719,329	15,926,030	7,248,148	3,266,876

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%	Idaho Electric	28.646%	100.000%
99	Not Allocated				31.751%		