

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	36,629,716	24,531,312	12,098,404
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,629,716	24,531,312	12,098,404
G-APL	Gas Net Adjusted Rate Base	467,259,479	319,404,296	147,855,183
	RATE OF RETURN	7.839%	7.680%	8.183%

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 February 28, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers - AMA Percent	03-01-2017 thru 02-28-2018	243,330 100.000%	161,219 66.255%	82,111 33.745%
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2017 thru 02-28-2018	13,845,975 100.000%	9,652,026 69.710%	4,193,949 30.290%
	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	03-01-2017 thru 02-28-2018	270,709,743 100.000%	183,587,396 67.817%	87,122,347 32.183%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended 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%

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
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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	03-01-2017 thru 02-28-2018	21,655,405	14,767,664	6,887,741	
			100.000%	68.194%	31.806%	
12	Net Gas Plant (before ADFIT) - AMA Percent	02-01-2017 thru 02-28-2018	551,835,921	376,214,125	175,621,796	
			100.000%	68.175%	31.825%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2017 thru 02-28-2018	62,604,871	45,853,905	16,750,966	
			100.000%	73.243%	26.757%	
14	Net Allocated Schedule M's - AMA Percent	03-01-2017 thru 02-28-2018	-43,014,327	-29,046,753	-13,967,574	
			100.000%	67.528%	32.472%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	147,261,930	0	147,261,930	103,373,714	0	103,373,714	43,888,216	0	43,888,216
99 4812XX	Commercial - Firm & Interruptible	68,344,924	0	68,344,924	48,852,993	0	48,852,993	19,491,931	0	19,491,931
99 4813XX	Industrial-Firm	3,071,581	0	3,071,581	1,862,902	0	1,862,902	1,208,679	0	1,208,679
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	272,297	0	272,297	241,390	0	241,390	30,907	0	30,907
99 499XXX	Unbilled Revenue	336,644	0	336,644	(291,573)	0	(291,573)	628,217	0	628,217
	TOTAL SALES TO ULTIMATE CUSTOMERS	219,287,376	0	219,287,376	154,039,426	0	154,039,426	65,247,950	0	65,247,950
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	81,046,723	0	81,046,723	54,187,578	0	54,187,578	26,859,145	0	26,859,145
4 488000	Miscellaneous Service Revenues	18,145	0	18,145	8,753	0	8,753	9,392	0	9,392
99 4893XX	Transportation Revenues	5,712,581	0	5,712,581	5,137,001	0	5,137,001	575,580	0	575,580
99 493000	Rent from Gas Property	2,390	0	2,390	2,390	0	2,390	0	0	0
4 495XXX	Other Gas Revenues	413,808	394,025	807,833	315,120	281,153	596,273	98,688	112,872	211,560
99 496100	Provision for Rate Refund	(2,392,142)	0	(2,392,142)	(2,392,142)	0	(2,392,142)	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(414,150)	(3,722,374)	(4,136,524)	(349,462)	(2,466,259)	(2,815,721)	(64,688)	(1,256,115)	(1,320,803)
	TOTAL OTHER OPERATING REVENUES	84,387,355	(3,328,349)	81,059,006	56,909,238	(2,185,106)	54,724,132	27,478,117	(1,143,243)	26,334,874
	TOTAL GAS REVENUES	303,674,731	(3,328,349)	300,346,382	210,948,664	(2,185,106)	208,763,558	92,726,067	(1,143,243)	91,582,824
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	151,053,391	0	151,053,391	101,846,976	0	101,846,976	49,206,415	0	49,206,415
99 808XXX	Net Natural Gas Storage Transactions	(942,950)	0	(942,950)	(270,544)	0	(270,544)	(672,406)	0	(672,406)
99 811000	Gas Used for Products Extraction	(737,140)	0	(737,140)	(496,649)	0	(496,649)	(240,491)	0	(240,491)
10 813000	Other Gas Expenses	0	1,294,750	1,294,750	0	882,864	882,864	0	411,886	411,886
99 813010	Gas Technology Institute (GTI) Expenses	112,698	0	112,698	78,722	0	78,722	33,976	0	33,976
	TOTAL PRODUCTION EXPENSES	149,485,999	1,294,750	150,780,749	101,158,505	882,864	102,041,369	48,327,494	411,886	48,739,380
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	24,297	24,297	0	16,780	16,780	0	7,517	7,517
1 824000	Other Expenses	0	766,039	766,039	0	529,027	529,027	0	237,012	237,012
1 837000	Other Equipment	0	718,846	718,846	0	496,435	496,435	0	222,411	222,411
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,509,182	1,509,182	0	1,042,242	1,042,242	0	466,940	466,940
G-DEPX	Depreciation Expense-Underground Storage	0	793,326	793,326	0	547,871	547,871	0	245,455	245,455
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX	Taxes Other Than FIT	0	108,325	108,325	0	74,809	74,809	0	33,516	33,516

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	901,878	901,878	0	622,837	622,837	0	279,041	279,041
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,411,060	2,411,060	0	1,665,079	1,665,079	0	745,981	745,981

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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	468,309	1,293,052	1,761,361	334,716	901,387	1,236,103	133,593	391,665	525,258
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,472,085	1,105,399	4,577,484	2,279,409	770,574	3,049,983	1,192,676	334,825	1,527,501
3	875000	Measuring & Reg Sta Exp-General	131,002	0	131,002	90,242	0	90,242	40,760	0	40,760
3	876000	Measuring & Reg Sta Exp-Industrial	15,435	0	15,435	11,639	0	11,639	3,796	0	3,796
3	877000	Measuring & Reg Sta Exp-City Gate	142,100	0	142,100	59,800	0	59,800	82,300	0	82,300
3	878000	Meter & House Regulator Expenses	536,211	0	536,211	335,595	0	335,595	200,616	0	200,616
3	879000	Customer Installation Expenses	1,933,493	93,297	2,026,790	1,270,196	65,037	1,335,233	663,297	28,260	691,557
3	880000	Other Expenses	1,585,571	581,973	2,167,544	1,189,073	405,693	1,594,766	396,498	176,280	572,778
3	881000	Rents	0	45,884	45,884	0	31,986	31,986	0	13,898	13,898
	MAINTENANCE										
3	885000	Supervision & Engineering	209,999	0	209,999	119,213	0	119,213	90,786	0	90,786
3	887000	Mains	1,271,021	442	1,271,463	920,346	308	920,654	350,675	134	350,809
3	889000	Measuring & Reg Sta Exp-General	261,999	27,226	289,225	168,128	18,979	187,107	93,871	8,247	102,118
3	890000	Measuring & Reg Sta Exp-Industrial	958,382	13,213	971,595	919,636	9,211	928,847	38,746	4,002	42,748
3	891000	Measuring & Reg Sta Exp-City Gate	85,241	0	85,241	54,109	0	54,109	31,132	0	31,132
3	892000	Services	1,329,344	0	1,329,344	905,056	0	905,056	424,288	0	424,288
3	893000	Meters & House Regulators	1,442,994	672,222	2,115,216	994,777	468,606	1,463,383	448,217	203,616	651,833
3	894000	Other Equipment	2,789	247,033	249,822	91	172,207	172,298	2,698	74,826	77,524
	TOTAL DISTRIBUTION OPERATING EXP		13,845,975	4,079,741	17,925,716	9,652,026	2,843,988	12,496,014	4,193,949	1,235,753	5,429,702
G-DEPX	Depreciation Expense-Distribution		15,994,184	64,599	16,058,783	10,750,710	43,809	10,794,519	5,243,474	20,790	5,264,264
G-OTX	Taxes Other Than FIT		17,235,576	0	17,235,576	14,376,896	0	14,376,896	2,858,680	0	2,858,680
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		33,229,760	64,599	33,294,359	25,127,606	43,809	25,171,415	8,102,154	20,790	8,122,944
	TOTAL DISTRIBUTION EXPENSES		47,075,735	4,144,340	51,220,075	34,779,632	2,887,797	37,667,429	12,296,103	1,256,543	13,552,646

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For Twelve Months 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	141,644	141,644	0	93,846	93,846	0	47,798	47,798
2	902000	Meter Reading Expenses	1,920,800	111,906	2,032,706	1,784,457	74,143	1,858,600	136,343	37,763	174,106
2	903XXX	Customer Records & Collection Expenses	1,277,631	4,902,234	6,179,865	893,376	3,247,975	4,141,351	384,255	1,654,259	2,038,514
2	904000	Uncollectible Accounts	0	1,718,364	1,718,364	0	1,138,502	1,138,502	0	579,862	579,862
2	905000	Misc Customer Accounts	0	160,451	160,451	0	106,307	106,307	0	54,144	54,144
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,198,431	7,034,599	10,233,030	2,677,833	4,660,773	7,338,606	520,598	2,373,826	2,894,424
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,690,045	179,662	8,869,707	7,296,434	119,035	7,415,469	1,393,611	60,627	1,454,238
2	909000	Advertising	3,766	610,941	614,707	3,633	404,779	408,412	133	206,162	206,295
2	910000	Misc Customer Service & Info Exp	0	199,008	199,008	0	131,853	131,853	0	67,155	67,155
TOTAL CUSTOMER SERVICE & INFO EXP			8,693,811	989,611	9,683,422	7,300,067	655,667	7,955,734	1,393,744	333,944	1,727,688
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	148,985	8,972,350	9,121,335	100,600	6,402,131	6,502,731	48,385	2,570,219	2,618,604
4	921000	Office Supplies & Expenses	5,388	1,140,074	1,145,462	5,388	813,488	818,876	0	326,586	326,586
4	922000	Admin. Expenses Transferred - Credit	0	(18,582)	(18,582)	0	(13,259)	(13,259)	0	(5,323)	(5,323)
4	923000	Outside Services Employed	90,372	2,084,080	2,174,452	90,372	1,487,074	1,577,446	0	597,006	597,006
4	924000	Property Insurance Premium	0	297,895	297,895	0	212,560	212,560	0	85,335	85,335
4	925XXX	Injuries and Damages	(567)	839,659	839,092	(656)	599,130	598,474	89	240,529	240,618
4	926XXX	Employee Pensions and Benefits	615	420,026	420,641	615	299,705	300,320	0	120,321	120,321
4	928000	Regulatory Commission Expenses	843,175	292,218	1,135,393	605,129	208,509	813,638	238,046	83,709	321,755
4	930000	Miscellaneous General Expenses	39,368	1,056,772	1,096,140	27,681	754,049	781,730	11,687	302,723	314,410
4	931000	Rents	7,316	192,795	200,111	7,316	137,567	144,883	0	55,228	55,228
4	935000	Maintenance of General Plant	363,322	2,841,765	3,205,087	279,095	2,027,713	2,306,808	84,227	814,052	898,279
TOTAL ADMIN & GEN OPERATING EXP			1,497,974	18,119,052	19,617,026	1,115,540	12,928,667	14,044,207	382,434	5,190,385	5,572,819
G-DEPX	Depreciation Expense-General Plant		361,262	4,442,035	4,803,297	255,705	3,169,569	3,425,274	105,557	1,272,466	1,378,023
G-AMTX	Amortization Expense - General Plant - 303000		39,804	125,242	165,046	24,862	89,365	114,227	14,942	35,877	50,819
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,145	5,162,656	5,166,801	0	3,683,762	3,683,762	4,145	1,478,894	1,483,039
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(268,806)	0	(268,806)	(184,885)	0	(184,885)	(83,921)	0	(83,921)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(232,238)	0	(232,238)	(232,238)	0	(232,238)	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			72,303	9,729,933	9,802,236	(136,556)	6,942,696	6,806,140	208,859	2,787,237	2,996,096
TOTAL ADMIN & GENERAL EXPENSES			1,570,277	27,848,985	29,419,262	978,984	19,871,363	20,850,347	591,293	7,977,622	8,568,915
TOTAL EXPENSES BEFORE FIT			210,024,253	43,723,345	253,747,598	146,895,021	30,623,543	177,518,564	63,129,232	13,099,802	76,229,034
NET OPERATING INCOME (LOSS) BEFORE FIT					46,598,784			31,244,994			15,353,790
G-FIT	FEDERAL INCOME TAX				728,683			(132,225)			860,908
G-FIT	DEFERRED FEDERAL INCOME TAX				9,260,449			6,860,739			2,399,710
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(20,064)			(14,832)			(5,232)
GAS NET OPERATING INCOME (LOSS)					36,629,716			24,531,312			12,098,404

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers - AMA		100.000%		66.255%		33.745%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.710%		30.290%		
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-495-12A
For Twelve Months 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	55,696	394,025	449,721	55,541	281,153	336,694	155	112,872	113,027
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,009,638	0	3,009,638	1,490,363	0	1,490,363
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	642,064	0	642,064	145,554	0	145,554	496,510	0	496,510
4	495328	Residential Decoupling Deferral	2,041,872	0	2,041,872	2,456,566	0	2,456,566	(414,694)	0	(414,694)
4	495329	Amortization Res Decoupling Deferral	(6,234,328)	0	(6,234,328)	(5,347,682)	0	(5,347,682)	(886,646)	0	(886,646)
4	495338	Non-Res Decoupling Deferred Rev	1,166,861	0	1,166,861	1,562,087	0	1,562,087	(395,226)	0	(395,226)
4	495339	Amortization Non-Res Decoupling	(1,758,358)	0	(1,758,358)	(1,566,584)	0	(1,566,584)	(191,774)	0	(191,774)
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	413,808	394,025	807,833	315,120	281,153	596,273	98,688	112,872	211,560

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-804-12A
For Twelve Months 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	104,011,057	0	104,011,057	69,705,516	0	69,705,516	34,305,541	0	34,305,541
1	804001	Pipeline Demand Costs	26,706,433	0	26,706,433	18,705,818	0	18,705,818	8,000,615	0	8,000,615
1	804002	Transport Variable Charges	614,215	0	614,215	431,911	0	431,911	182,304	0	182,304
6	804010	Gas Costs - Fixed Hedge	49,555	0	49,555	34,719	0	34,719	14,836	0	14,836
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	359,787	0	359,787	241,192	0	241,192	118,595	0	118,595
6	804018	Merchandise Processing Fee	277,833	0	277,833	182,955	0	182,955	94,878	0	94,878
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	11,094,244	0	11,094,244	7,560,366	0	7,560,366	3,533,878	0	3,533,878
6	804700	Gas Costs - Offsystem Bookout	127,074	0	127,074	88,004	0	88,004	39,070	0	39,070
6	804711	Gas Costs - Offsystem Bookout Offset	(127,074)	0	(127,074)	(88,004)	0	(88,004)	(39,070)	0	(39,070)
6	804730	Gas Costs - Intracompany LDC Gas	7,560,260	0	7,560,260	5,069,303	0	5,069,303	2,490,957	0	2,490,957
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(22,968,148)	0	(22,968,148)	(15,236,768)	0	(15,236,768)	(7,731,380)	0	(7,731,380)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	23,348,155	0	23,348,155	15,151,964	0	15,151,964	8,196,191	0	8,196,191
		TOTAL PURCHASED GAS COSTS	151,053,391	0	151,053,391	101,846,976	0	101,846,976	49,206,415	0	49,206,415

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.817%	32.183%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	294,202	179,662	473,864	232,400	119,035	351,435	61,802	60,627	122,429
99	908600	Public Purpose Tariff Rider Expense Offset	8,366,266	0	8,366,266	7,050,289	0	7,050,289	1,315,977	0	1,315,977
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	(85,967)	0	(85,967)	(101,799)	0	(101,799)	15,832	0	15,832
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,690,045	179,662	8,869,707	7,296,434	119,035	7,415,469	1,393,611	60,627	1,454,238

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.255%	33.745%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	467,259,479	319,404,296	147,855,183
	Interest Deduction for FIT Calculation	13,671,955	9,364,934	4,307,021
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended February 28, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	300,346,382	208,763,558	91,582,824
G-OPS	Operating & Maintenance Expense	209,749,125	144,918,172	64,830,953
G-OPS	Book Deprec/Amort and Reg Amortizations	26,654,572	18,148,687	8,505,885
G-OTX	Taxes Other than FIT	17,343,901	14,451,705	2,892,196
	Net Operating Income Before FIT	46,598,784	31,244,994	15,353,790
G-INT	Less: Interest Expense	13,671,955	9,364,934	4,307,021
G-SCM	Schedule M Adjustments	(24,686,005)	(18,385,221)	(6,300,784)
	Taxable Net Operating Income	8,240,824	3,494,839	4,745,985
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,730,573	733,916	996,657
	Federal Income Tax on 2017 Income at 35%	(1,001,890)	(866,141)	(135,749)
	Total Federal Income Tax	728,683	(132,225)	860,908
G-DTE	Deferred FIT	9,260,449	6,860,739	2,399,710
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	9,969,068	6,713,682	3,255,386
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
For Twelve Months Ended February 28, 2018
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,399,395	10,588,085	26,987,480	11,031,277	7,534,533	18,565,810	5,368,118	3,053,552	8,421,670
12	997001	Contributions In Aid of Construction	0	360,986	360,986	0	246,102	246,102	0	114,884	114,884
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	609,821	609,821	0	435,132	435,132	0	174,689	174,689
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	377,393	0	377,393	(87,418)	0	(87,418)	464,811	0	464,811
4	997015	Airplane Lease Payments	0	178,363	178,363	0	127,269	127,269	0	51,094	51,094
12	997016	Redemption Expense Amortization	0	296,798	296,798	0	202,342	202,342	0	94,456	94,456
4	997020	FAS87 Current Pension Accrual	0	136,311	136,311	0	97,263	97,263	0	39,048	39,048
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	6,933,214	0	6,933,214	5,541,384	0	5,541,384	1,391,830	0	1,391,830
12	997032	Interest Rate Swaps	0	(1,132,742)	(1,132,742)	0	(772,247)	(772,247)	0	(360,495)	(360,495)
4	997033	DSM Tariff Rider	(121,030)	(3,799)	(124,829)	(324,488)	(2,711)	(327,199)	203,458	(1,088)	202,370
12	997048	AFUDC	0	(497,463)	(497,463)	0	(339,145)	(339,145)	0	(158,318)	(158,318)
11	997049	Tax Depreciation	0	(53,834,509)	(53,834,509)	0	(36,711,905)	(36,711,905)	0	(17,122,604)	(17,122,604)
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	(85,967)	0	(85,967)	(101,799)	0	(101,799)	15,832	0	15,832
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(239,825)	(239,825)	0	(163,546)	(163,546)	0	(76,279)	(76,279)
4	997081	Deferred Compensation	0	299,034	299,034	0	213,373	213,373	0	85,661	85,661
4	997082	Meal Disallowances	0	129,550	129,550	0	92,439	92,439	0	37,111	37,111
4	997083	Paid Time Off	0	56,342	56,342	0	40,202	40,202	0	16,140	16,140
2	997084	Customer Uncollectibles	0	40,783	40,783	0	27,021	27,021	0	13,762	13,762
99	997098	Provision for Rate Refund	(399,184)	0	(399,184)	(399,184)	0	(399,184)	0	0	0
12	997101	Repairs 481 (a)	0	(3,724,436)	(3,724,436)	0	(2,539,134)	(2,539,134)	0	(1,185,302)	(1,185,302)
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	(5,092,291)	0	(5,092,291)	(5,092,291)	0	(5,092,291)	0	0	0
99	997107	MDM System	(232,238)	0	(232,238)	(232,238)	0	(232,238)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	414,150	3,722,374	4,136,524	349,462	2,466,259	2,815,721	64,688	1,256,115	1,320,803
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			23,103,821	(43,014,327)	(24,686,005)	10,661,532	(29,046,753)	(18,385,221)	7,666,790	(13,967,574)	(6,300,784)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.255%	33.745%
G-ALL	4	Jurisdiction 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.817%	32.183%
G-ALL	11	Book Depreciation	100.000%	68.194%	31.806%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.175%	31.825%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	10,319,809	7,035,530	3,284,279
99	410100	Deferred Federal Income Tax Exp	(942,043)	(106,387)	(835,656)
		SUBTOTAL	9,377,766	6,929,143	2,448,623
14	411100	Deferred Federal Income Tax Expense - Allocated	(123,527)	(84,215)	(39,312)
99	411100	Deferred Federal Income Tax Exp	6,210	15,811	(9,601)
		SUBTOTAL	(117,317)	(68,404)	(48,913)
		Total Deferred Federal Income Tax Expense	9,260,449	6,860,739	2,399,710

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.175%	31.825%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	108,325	108,325	0	74,809	74,809	0	33,516	33,516
		TOTAL UNDERGROUND STORAGE TAX	0	108,325	108,325	0	74,809	74,809	0	33,516	33,516
		DISTRIBUTION									
99	408110	State Excise Tax	5,975,571	0	5,975,571	5,975,571	0	5,975,571	0	0	0
99	408120	Municipal Occupation & License Tax	6,766,830	0	6,766,830	5,618,283	0	5,618,283	1,148,547	0	1,148,547
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	4,465,554	0	4,465,554	2,783,042	0	2,783,042	1,682,512	0	1,682,512
99	409100	State Income Tax	27,621	0	27,621	0	0	0	27,621	0	27,621
		TOTAL DISTRIBUTION TAX	17,235,576	0	17,235,576	14,376,896	0	14,376,896	2,858,680	0	2,858,680
		TOTAL TAXES OTHER THAN FIT	17,235,576	108,325	17,343,901	14,376,896	74,809	14,451,705	2,858,680	33,516	2,892,196

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 February 28, 2018
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	40,547,655	40,568,978	0	28,932,373	28,932,373	21,323	11,615,282	11,636,605
TOTAL INTANGIBLE PLANT			1,823,522	42,437,004	44,260,526	1,022,594	30,280,499	31,303,093	800,928	12,156,505	12,957,433
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,275,999	1,275,999	0	899,768	899,768	0	376,231	376,231
1	351XXX	Structures & Improvements	0	2,211,108	2,211,108	0	1,526,991	1,526,991	0	684,117	684,117
1	352XXX	Wells	0	18,932,325	18,932,325	0	13,074,664	13,074,664	0	5,857,661	5,857,661
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	12,334,622	12,334,622	0	8,518,290	8,518,290	0	3,816,332	3,816,332
1	355000	Measuring & Regulating Equipment	0	1,005,376	1,005,376	0	694,313	694,313	0	311,063	311,063
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,300,439	2,300,439	0	1,588,683	1,588,683	0	711,756	711,756
TOTAL UNDERGROUND STORAGE PLAN			0	39,508,059	39,508,059	0	27,302,829	27,302,829	0	12,205,230	12,205,230
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	211,114	0	211,114	123,263	0	123,263	87,851	0	87,851
6	375000	Structures & Improvements	956,760	0	956,760	586,497	0	586,497	370,263	0	370,263
6	376000	Mains	318,064,840	2,512,521	320,577,361	208,792,275	1,703,916	210,496,191	109,272,565	808,605	110,081,170
6	378000	Measuring & Reg Station Equip-General	5,912,235	127,101	6,039,336	3,658,082	86,196	3,744,278	2,254,153	40,905	2,295,058
6	379000	Measuring & Reg Station Equip-City Gate	6,871,562	0	6,871,562	2,369,284	0	2,369,284	4,502,278	0	4,502,278
6	380000	Services	226,891,804	0	226,891,804	154,871,540	0	154,871,540	72,020,264	0	72,020,264
6	381000	Meters	77,834,024	0	77,834,024	54,049,901	0	54,049,901	23,784,123	0	23,784,123
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	3,366,293	0	3,366,293	2,617,781	0	2,617,781	748,512	0	748,512
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			640,197,227	2,639,622	642,836,849	427,132,548	1,790,112	428,922,660	213,064,679	849,510	213,914,189
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,817,144	2,109,507	4,926,651	2,719,708	1,505,218	4,224,926	97,436	604,289	701,725
4	390XXX	Structures & Improvements	5,795,826	22,998,080	28,793,906	4,190,170	16,410,050	20,600,220	1,605,656	6,588,030	8,193,686
4	391XXX	Office Furniture & Equipment	88,741	13,942,270	14,031,011	69,621	9,948,367	10,017,988	19,120	3,993,903	4,013,023
4	392XXX	Transportation Equipment	11,402,544	2,471,339	13,873,883	8,789,160	1,763,399	10,552,559	2,613,384	707,940	3,321,324
4	393000	Stores Equipment	157,675	912,609	1,070,284	121,090	651,183	772,273	36,585	261,426	298,011
4	394000	Tools, Shop & Garage Equipment	2,421,329	5,844,732	8,266,061	1,886,800	4,170,450	6,057,250	534,529	1,674,282	2,208,811

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	17,541	328,353	345,894	13,229	234,293	247,522	4,312	94,060	98,372
4	396XXX	Power Operated Equipment	3,306,505	1,054,133	4,360,638	2,457,816	752,166	3,209,982	848,689	301,967	1,150,656
4	397XXX	Communications Equipment	2,448,545	12,628,170	15,076,715	1,112,671	9,010,704	10,123,375	1,335,874	3,617,466	4,953,340
4	398000	Miscellaneous Equipment	2,274	81,613	83,887	1,111	58,234	59,345	1,163	23,379	24,542
		TOTAL GENERAL PLANT	28,458,124	62,370,806	90,828,930	21,361,376	44,504,064	65,865,440	7,096,748	17,866,742	24,963,490
		TOTAL PLANT IN SERVICE	670,478,873	146,955,491	817,434,364	449,516,518	103,877,504	553,394,022	220,962,355	43,077,987	264,040,342
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,072,476)	(15,072,476)	0	(10,409,052)	(10,409,052)	0	(4,663,424)	(4,663,424)
G-ADEP		Distribution Plant	(208,674,924)	(1,714,921)	(210,389,845)	(137,118,149)	(1,163,008)	(138,281,157)	(71,556,775)	(551,913)	(72,108,688)
G-ADEP		General Plant	(9,819,787)	(18,401,012)	(28,220,799)	(6,879,391)	(13,129,859)	(20,009,250)	(2,940,396)	(5,271,153)	(8,211,549)
		TOTAL ACCUMULATED DEPRECIATION	(218,494,711)	(35,188,409)	(253,683,120)	(143,997,540)	(24,701,919)	(168,699,459)	(74,497,171)	(10,486,490)	(84,983,661)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(264,411)	(495,428)	(759,839)	(183,003)	(353,508)	(536,511)	(81,408)	(141,920)	(223,328)
G-AAMT		Misc IT Intangible Plant - 3031XX	(14,566)	(10,897,188)	(10,911,754)	0	(7,775,580)	(7,775,580)	(14,566)	(3,121,608)	(3,136,174)
G-AAMT		Underground Storage	0	(240,466)	(240,466)	0	(166,066)	(166,066)	0	(74,400)	(74,400)
G-AAMT		General Plant - 390200, 396200	(295)	(2,965)	(3,260)	(169)	(2,116)	(2,285)	(126)	(849)	(975)
		TOTAL ACCUMULATED AMORTIZATION	(279,272)	(11,636,047)	(11,915,319)	(183,172)	(8,297,270)	(8,480,442)	(96,100)	(3,338,777)	(3,434,877)
		TOTAL ACCUMULATED DEPR/AMORT	(218,773,983)	(46,824,456)	(265,598,439)	(144,180,712)	(32,999,189)	(177,179,901)	(74,593,271)	(13,825,267)	(88,418,538)
		NET GAS UTILITY PLANT before DFIT	451,704,890	100,131,035	551,835,925	305,335,806	70,878,315	376,214,121	146,369,084	29,252,720	175,621,804
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(104,499,781)	(104,499,781)	0	(71,242,726)	(71,242,726)	0	(33,257,055)	(33,257,055)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,719,564)	(17,719,564)	0	(12,638,551)	(12,638,551)	0	(5,081,013)	(5,081,013)
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	(735,145)	(735,145)	0	(501,185)	(501,185)	0	(233,960)	(233,960)
		TOTAL ACCUMULATED DFIT	0	(122,954,490)	(122,954,490)	0	(84,382,462)	(84,382,462)	0	(38,572,028)	(38,572,028)
		NET GAS UTILITY PLANT	451,704,890	(22,823,455)	428,881,435	305,335,806	(13,504,147)	291,831,659	146,369,084	(9,319,308)	137,049,776

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%	67.817%	32.183%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.175%	31.825%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	451,704,890	(22,823,455)	428,881,435	305,335,806	(13,504,147)	291,831,659	146,369,084	(9,319,308)	137,049,776
		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	10,041,539	10,041,539	0	6,934,687	6,934,687	0	3,106,852	3,106,852
4	252000	Customer Advances	(44,442)	(1,693)	(46,135)	(5,410)	(1,208)	(6,618)	(39,032)	(485)	(39,517)
99	235199	Customer Deposits	(546,586)	0	(546,586)	(546,586)	0	(546,586)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(269,971)	0	(269,971)	(225,864)	0	(225,864)	(44,107)	0	(44,107)
99	182302	WA Excess Nat Gas Line Extension	4,872,366	0	4,872,366	4,872,366	0	4,872,366	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,576,957)	0	(1,576,957)	(1,576,957)	0	(1,576,957)	0	0	0
C-WKC		Working Capital	20,172,724	0	20,172,724	14,163,736	0	14,163,736	6,008,988	0	6,008,988
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	22,607,134	15,770,910	38,378,044	16,681,285	10,891,352	27,572,637	5,925,849	4,879,558	10,805,407
		NET RATE BASE	474,312,024	(7,052,545)	467,259,479	322,017,091	(2,612,795)	319,404,296	152,294,933	(4,439,750)	147,855,183

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-12A
For Twelve Months 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)	8,140,023	8,140,023												
	Hydro (ED-AN)	11,627,406	11,627,406												
	Other (ED-AN)	9,720,289	9,720,289												
Total Electric Production		29,487,718	29,487,718												
Electric Transmission															
	ED-AN	12,422,822	12,422,822												
Total Electric Transmission		12,422,822	12,422,822												
Electric Distribution															
	ED-AN	59,038	59,038												
	ED-ID	17,044,868	17,044,868												
	ED-WA	30,156,285	30,156,285												
Total Electric Distribution		47,260,191	47,260,191												
Gas Underground Storage															
1	GD-AN	793,326		793,326		793,326	793,326		547,871	547,871		245,455	245,455		
	GD-OR	138,507			138,507										
Total Gas Underground Storage		931,833		793,326	138,507		793,326	793,326		547,871	547,871		245,455	245,455	
Gas Distribution															
6	GD-AN	64,599		64,599		64,599	64,599		43,809	43,809		20,790	20,790		
	GD-ID	5,243,474		5,243,474		5,243,474	5,243,474					5,243,474	5,243,474		
	GD-WA	10,750,710		10,750,710		10,750,710	10,750,710	10,750,710		10,750,710					
	GD-OR	7,250,601			7,250,601										
Total Gas Distribution		23,309,384		16,058,783	7,250,601		15,994,184	64,599	16,058,783	10,750,710	43,809	10,794,519	5,243,474	20,790	5,264,264
General Plant															
	ED-AN	2,754,131	2,754,131												
	ED-ID	241,185	241,185												
	ED-WA	637,707	637,707												
7,4	CD-AA	19,313,599	13,545,592	3,968,752	1,799,255		3,968,752	3,968,752		2,831,863	2,831,863		1,136,889	1,136,889	
9,4	CD-AN	994,301	772,721	221,580			221,580	221,580		158,106	158,106		63,474	63,474	
9	CD-ID	350,190	272,150	78,040		78,040	78,040	78,040				78,040		78,040	
9	CD-WA	282,362	219,438	62,924		62,924	62,924	62,924		62,924	62,924				
8,4	GD-AA	315,829		216,539	99,290		216,539	216,539		154,509	154,509		62,030	62,030	
4	GD-AN	35,164		35,164			35,164	35,164		25,091	25,091		10,073	10,073	
	GD-ID	27,517		27,517		27,517	27,517	27,517				27,517		27,517	
	GD-WA	192,781		192,781		192,781	192,781	192,781		192,781	192,781				
	GD-OR	186,177			186,177										
Total General Plant		25,330,943	18,442,924	4,803,297	2,084,722		361,262	4,442,035	4,803,297	255,705	3,169,569	3,425,274	105,557	1,272,466	1,378,023
Total Depreciation Expense		138,742,891	107,613,655	21,655,406	9,473,830		16,355,446	5,299,960	21,655,406	11,006,415	3,761,249	14,767,664	5,349,031	1,538,711	6,887,742

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 DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months 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	67.817%	32.183%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended February 28, 2018
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	237,025	237,025												
Total Production/Transmission		1,155,425	1,155,425												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,890	5,890												
Total Distribution		30,043	30,043												
General Plant - 303000															
7,4	CD-AA	598,927	420,057	123,074	55,796		123,074	123,074		87,818	87,818		35,256	35,256	
9,4	CD-AN	9,729	7,561	2,168			2,168	2,168		1,547	1,547		621	621	
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		656,528	427,618	165,046	63,864		39,804	125,242	165,046	24,862	89,365	114,227	14,942	35,877	50,819
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	24,645,514	17,285,131	5,064,407	2,295,976		5,064,407	5,064,407		3,613,657	3,613,657		1,450,750	1,450,750	
9,4	CD-AN	17,377	13,505	3,872			3,872	3,872		2,763	2,763		1,109	1,109	
9,4	CD-ID	18,602	14,457	4,145			4,145	4,145				4,145		4,145	
	ED-AN	1,390,256	1,390,256												
	ED-ID	0	0												
	ED-WA	692,513	692,513												
8,4	GD-AA	137,652		94,377	43,275		94,377	94,377		67,342	67,342		27,035	27,035	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		26,901,914	19,395,862	5,166,801	2,339,251		4,145	5,162,656	5,166,801		3,683,762	3,683,762	4,145	1,478,894	1,483,039
Gas Underground Storage															
1	GD-AN	227		227			227	227		157	157		70	70	
Total Gas Underground Storage		227		227			227	227		157	157		70	70	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	48,030	48,030												
	GD-OR	0			0										
Total General Plant- 390200, 396200		48,030	48,030	0	0		0	0		0	0		0	0	
Total Amortization Expense		28,792,167	21,056,978	5,332,074	2,403,115		43,949	5,288,125	5,332,074	24,862	3,773,284	3,798,146	19,087	1,514,841	1,533,928

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-12A
For Twelve Months 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)	(297,752,139)	(297,752,139)											
	Hydro (ED-AN)	(128,249,201)	(128,249,201)											
	Other (ED-AN)	(116,135,009)	(116,135,009)											
Total Electric Production		(542,136,349)	(542,136,349)											
Electric Transmission														
	ED-AN	(210,269,558)	(210,269,558)											
Total Electric Transmission		(210,269,558)	(210,269,558)											
Electric Distribution														
	ED-AN	(114,237)	(114,237)											
	ED-ID	(198,775,505)	(198,775,505)											
	ED-WA	(317,420,007)	(317,420,007)											
Total Electric Distribution		(516,309,749)	(516,309,749)											
Gas Underground Storage														
1	GD-AN	(15,072,476)	(15,072,476)		(15,072,476)	(15,072,476)		(10,409,052)	(10,409,052)		(4,663,424)	(4,663,424)		
	GD-OR	(966,502)		(966,502)										
Total Gas Underground Storage		(16,038,978)	(15,072,476)	(966,502)	(15,072,476)	(15,072,476)		(10,409,052)	(10,409,052)		(4,663,424)	(4,663,424)		
Gas Distribution														
6	GD-AN	(1,714,921)	(1,714,921)		(1,714,921)	(1,714,921)		(1,163,008)	(1,163,008)		(551,913)	(551,913)		
	GD-ID	(71,556,775)	(71,556,775)		(71,556,775)	(71,556,775)				(71,556,775)		(71,556,775)		
	GD-WA	(137,118,149)	(137,118,149)		(137,118,149)	(137,118,149)	(137,118,149)		(137,118,149)					
	GD-OR	(105,244,709)		(105,244,709)										
Total Gas Distribution		(315,634,554)	(210,389,845)	(105,244,709)	(208,674,924)	(1,714,921)	(210,389,845)	(137,118,149)	(1,163,008)	(138,281,157)	(71,556,775)	(551,913)	(72,108,688)	
General Plant														
	ED-AN	(46,818,282)	(46,818,282)											
	ED-ID	(9,422,202)	(9,422,202)											
	ED-WA	(18,503,218)	(18,503,218)											
7,4	CD-AA	(55,623,709)	(39,011,688)	(11,430,116)	(5,181,905)	(11,430,116)	(11,430,116)		(8,155,845)	(8,155,845)		(3,274,271)	(3,274,271)	
9,4	CD-AN	(12,005,321)	(9,329,935)	(2,675,386)		(2,675,386)	(2,675,386)		(1,908,995)	(1,908,995)		(766,391)	(766,391)	
9	CD-ID	(5,898,115)	(4,583,720)	(1,314,395)		(1,314,395)	(1,314,395)				(1,314,395)		(1,314,395)	
9	CD-WA	(3,975,136)	(3,089,277)	(885,859)		(885,859)	(885,859)	(885,859)		(885,859)				
8,4	GD-AA	(2,287,496)		(1,568,353)	(719,143)	(1,568,353)	(1,568,353)		(1,119,083)	(1,119,083)		(449,270)	(449,270)	
4	GD-AN	(2,727,157)		(2,727,157)		(2,727,157)	(2,727,157)		(1,945,936)	(1,945,936)		(781,221)	(781,221)	
	GD-ID	(1,626,001)		(1,626,001)		(1,626,001)	(1,626,001)				(1,626,001)		(1,626,001)	
	GD-WA	(5,993,532)		(5,993,532)		(5,993,532)	(5,993,532)	(5,993,532)		(5,993,532)				
	GD-OR	(4,798,014)		(4,798,014)										
Total General Plant		(169,678,183)	(130,758,322)	(28,220,799)	(10,699,062)	(9,819,787)	(18,401,012)	(28,220,799)	(6,879,391)	(13,129,859)	(20,009,250)	(2,940,396)	(5,271,153)	(8,211,549)
Total Accumulated Depreciation		(1,770,067,371)	(1,399,473,978)	(253,683,120)	(116,910,273)	(218,494,711)	(35,188,409)	(253,683,120)	(143,997,540)	(24,701,919)	(168,699,459)	(74,497,171)	(10,486,490)	(84,983,661)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 5/3/2018 10:51 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months 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	67.817%	32.183%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months 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	(10,753,621)	(10,753,621)												
Misc Intangible Plt (303000 ED-AN	(1,534,190)	(1,534,190)												
Total Production/Transmission	(12,287,811)	(12,287,811)												
Distribution														
Franchises (302000) ED-WA	(185,490)	(185,490)												
Misc Intangible Plt (303000 ED-WA	(35,294)	(35,294)												
Total Distribution	(220,784)	(220,784)												
General Plant - 303000														
7,4 CD-AA	(2,309,532)	(1,619,790)	(474,586)	(215,156)		(474,586)	(474,586)		(338,636)	(338,636)		(135,950)	(135,950)	
9,4 CD-AN	(93,525)	(72,683)	(20,842)			(20,842)	(20,842)		(14,872)	(14,872)		(5,970)	(5,970)	
GD-ID	(81,408)		(81,408)			(81,408)	(81,408)				(81,408)		(81,408)	
GD-WA	(183,003)		(183,003)			(183,003)	(183,003)	(183,003)		(183,003)				
GD-OR	(85,997)			(85,997)										
Total General Plant - 303000	(2,753,465)	(1,692,473)	(759,839)	(301,153)	(264,411)	(495,428)	(759,839)	(183,003)	(353,508)	(536,511)	(81,408)	(141,920)	(223,328)	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	(51,530,721)	(36,141,072)	(10,589,048)	(4,800,601)		(10,589,048)	(10,589,048)		(7,555,710)	(7,555,710)		(3,033,338)	(3,033,338)	
9,4 CD-AN	(46,428)	(36,081)	(10,347)			(10,347)	(10,347)		(7,383)	(7,383)		(2,964)	(2,964)	
9 CD-ID	(65,362)	(50,796)	(14,566)			(14,566)	(14,566)				(14,566)		(14,566)	
ED-AN	(1,925,517)	(1,925,517)												
ED-ID	(980)	(980)												
ED-WA	(2,504,093)	(2,504,093)												
8,4 GD-AA	(434,341)		(297,793)	(136,548)		(297,793)	(297,793)		(212,487)	(212,487)		(85,306)	(85,306)	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0									0	
Total Miscellaneous IT Intangible Plant - 3031	(56,507,442)	(40,658,539)	(10,911,754)	(4,937,149)	(14,566)	(10,897,188)	(10,911,754)		(7,775,580)	(7,775,580)	(14,566)	(3,121,608)	(3,136,174)	
Gas Underground Storage														
1 GD-AN	(240,466)		(240,466)			(240,466)	(240,466)		(166,066)	(166,066)		(74,400)	(74,400)	
Total Gas Underground Storage	(240,466)		(240,466)			(240,466)	(240,466)		(166,066)	(166,066)		(74,400)	(74,400)	
General Plant - 390200, 396200														
7,4 CD-AA	(14,428)	(10,119)	(2,965)	(1,344)		(2,965)	(2,965)		(2,116)	(2,116)		(849)	(849)	
9 CD-ID	(567)	(441)	(126)			(126)	(126)				(126)		(126)	
9 CD-WA	(760)	(591)	(169)			(169)	(169)	(169)		(169)				
4 ED-AN	(89,138)	(89,138)												
ED-WA	0	0												
GD-WA	0		0			0	0	0		0				
GD-OR	0			0									0	
Total General Plant - 390200, 396200	(104,893)	(100,289)	(3,260)	(1,344)	(295)	(2,965)	(3,260)	(169)	(2,116)	(2,285)	(126)	(849)	(975)	
Total Accumulated Amortization	(72,114,861)	(54,959,896)	(11,915,319)	(5,239,646)	(279,272)	(11,636,047)	(11,915,319)	(183,172)	(8,297,270)	(8,480,442)	(96,100)	(3,338,777)	(3,434,877)	

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-12A
For Twelve Months 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-12A
For Twelve Months 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	2,516,532	0	0	0	0	2,516,532	0	0	2,516,532	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	9,934,265	0	0	6,967,397	6,967,397	0	0	2,041,392	2,041,392	0	925,476	925,476
9		CD-WA / ID / AN	1,654,595	708,541	339,789	237,538	1,285,868	203,176	97,436	68,115	368,727	0	0	0
		TOTAL ACCOUNT	15,352,600	722,152	702,068	7,227,709	8,651,929	2,719,708	97,436	2,109,507	4,926,651	848,544	925,476	1,774,020
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,170,491	1,055,221	2,524,020	4,591,250	8,170,491	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,593,672	0	0	0	0	2,593,672	0	0	2,593,672	0	0	0
99		GD-OR / AS	3,647,344	0	0	0	0	0	0	0	0	3,647,344	0	3,647,344
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,389,095	0	0	70,407,892	70,407,892	0	0	20,628,955	20,628,955	0	9,352,248	9,352,248
9		CD-WA / ID / AN	25,000,130	5,567,505	5,599,442	8,261,904	19,428,851	1,596,498	1,605,656	2,369,125	5,571,279	0	0	0
		TOTAL ACCOUNT	139,800,732	6,622,726	8,123,462	83,261,046	98,007,234	4,190,170	1,605,656	22,998,080	28,793,906	3,647,344	9,352,248	12,999,592
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,935,825	1,008,661	0	4,927,164	5,935,825	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,714	0	0	0	0	329	0	1,385	1,714	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	604,408	0	0	0	0	0	0	414,394	414,394	0	190,014	190,014
7		CD-AA	65,693,292	0	0	46,073,990	46,073,990	0	0	13,499,315	13,499,315	0	6,119,987	6,119,987
9		CD-WA / ID / AN	518,677	241,642	66,677	94,771	403,090	69,291	19,120	27,176	115,587	0	0	0
		TOTAL ACCOUNT	72,753,916	1,250,303	66,677	51,095,925	52,412,905	69,620	19,120	13,942,270	14,031,010	0	6,310,001	6,310,001
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	40,530,419	19,246,499	8,013,182	13,270,738	40,530,419	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,280,465	0	0	0	0	8,197,001	2,380,390	1,703,074	12,280,465	0	0	0
99		GD-OR / AS	4,071,852	0	0	0	0	0	0	0	0	4,071,852	0	4,071,852
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	945,832	0	0	663,359	663,359	0	0	194,359	194,359	0	88,114	88,114
9		CD-WA / ID / AN	6,278,028	2,065,049	812,524	2,001,396	4,878,969	592,159	232,994	573,906	1,399,059	0	0	0
		TOTAL ACCOUNT	64,106,596	21,311,548	8,825,706	15,935,493	46,072,747	8,789,160	2,613,384	2,471,339	13,873,883	4,071,852	88,114	4,159,966

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	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	45,561	0	0	0	0	0	0	0	45,561	0	45,561	
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	4,407,108	114,838	127,582	3,182,564	3,424,984	32,930	36,585	912,609	982,124	0	0	
		TOTAL ACCOUNT	4,940,079	125,299	141,945	3,556,990	3,824,234	121,090	36,585	912,609	1,070,284	45,561	0	45,561
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,353,473	799,610	254,504	3,299,359	4,353,473	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,585,829	0	0	0	0	1,882,685	317,939	385,205	2,585,829	0	0	
99		GD-OR / AS	913,317	0	0	0	0	0	0	0	0	913,317	913,317	
8		GD-AA	3,870,810	0	0	0	0	0	0	2,653,905	2,653,905	0	1,216,905	
7		CD-AA	13,434,340	0	0	9,422,174	9,422,174	0	0	2,760,623	2,760,623	0	1,251,543	
9		CD-WA / ID / AN	1,192,305	14,352	755,319	156,928	926,599	4,116	216,590	45,000	265,706	0	0	
		TOTAL ACCOUNT	26,350,074	813,962	1,009,823	12,878,461	14,702,246	1,886,801	534,529	5,844,733	8,266,063	913,317	2,468,448	3,381,765
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	86,259	0	0	86,259	86,259	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	86,259	0	0	86,259	86,259	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,218,261	209,486	25,251	983,524	1,218,261	0	0	0	0	0	0	
99		GD-WA / ID / AN	133,066	0	0	0	0	12,902	4,208	115,956	133,066	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	469,640	0	0	329,382	329,382	0	0	96,506	96,506	0	43,752	
9		CD-WA / ID / AN	25,713	1,139	364	18,480	19,983	327	104	5,299	5,730	0	0	
		TOTAL ACCOUNT	2,048,899	210,625	25,615	1,331,386	1,567,626	13,229	4,312	328,353	345,894	40,917	94,462	135,379

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,905,746	14,441,044	9,490,882	7,973,820	31,905,746	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,970,112	0	0	0	0	2,385,594	760,214	824,304	3,970,112	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	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	
		TOTAL ACCOUNT	37,713,277	14,692,905	9,799,422	8,767,245	33,259,572	2,457,816	848,689	1,054,133	4,360,638	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,022,379	12,050,319	6,470,906	45,501,154	64,022,379	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,178,202	0	0	0	0	685,366	492,836	0	1,178,202	0	0	
99		GD-OR / AS	1,217,812	0	0	0	0	0	0	0	0	1,217,812	0	
8		GD-AA	1,052,245	0	0	0	0	0	0	721,440	721,440	0	330,805	
7		CD-AA	47,890,592	0	0	33,588,066	33,588,066	0	0	9,841,038	9,841,038	0	4,461,488	
9		CD-WA / ID / AN	14,969,867	1,490,151	2,939,945	7,203,736	11,633,832	427,305	843,038	2,065,692	3,336,035	0	0	
		TOTAL ACCOUNT	130,331,097	13,540,470	9,410,851	86,292,956	109,244,277	1,112,671	1,335,874	12,628,170	15,076,715	1,217,812	4,792,293	6,010,105
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	392,427	0	0	275,229	275,229	0	0	80,640	80,640	0	36,558	
9		CD-WA / ID / AN	14,571	3,875	4,055	3,394	11,324	1,111	1,163	973	3,247	0	0	
		TOTAL ACCOUNT	559,059	3,875	10,901	421,471	436,247	1,111	1,163	81,613	83,887	2,367	36,558	38,925
		TOTAL GENERAL PLANT	494,042,588	59,293,865	38,116,470	270,854,941	368,265,276	21,361,376	7,096,748	62,370,807	90,828,931	10,831,548	24,116,833	34,948,381

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-12A
For Twelve Months 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	10,675,147	321,686	0	10,353,461	10,675,147	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	22,081,435	321,686	0	16,805,137	17,126,823	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	10,325,267	3,522,244	980	6,802,043	10,325,267	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	732,667	0	0	0	0	0	0	502,331	502,331	0	230,336	
7		CD-AA	76,786,331	0	0	53,854,093	53,854,093	0	0	15,778,823	15,778,823	0	7,153,415	
9		CD-WA / ID / AN	183,863	0	74,361	68,528	142,889	0	21,323	19,651	40,974	0	0	
		TOTAL ACCOUNT	88,028,128	3,522,244	75,341	60,724,664	64,322,249	0	21,323	16,300,805	16,322,128	0	7,383,751	7,383,751
	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	5,807,963	0	0	4,073,415	4,073,415	0	0	1,193,478	1,193,478	0	541,070	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,807,963	0	0	4,073,415	4,073,415	0	0	1,193,478	1,193,478	0	541,070	541,070
	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-12A
For Twelve Months 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	10,973,044	0	0	7,695,944	7,695,944	0	0	2,254,851	2,254,851	0	1,022,249	1,022,249	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	10,973,044	0	0	7,695,944	7,695,944	0	0	2,254,851	2,254,851	0	1,022,249	1,022,249	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	383,057	0	0	268,657	268,657	0	0	78,714	78,714	0	35,686	35,686	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	383,057	0	0	268,657	268,657	0	0	78,714	78,714	0	35,686	35,686	0
		TOTAL	228,104,830	3,843,930	75,341	160,285,781	164,205,052	1,022,594	800,928	42,437,001	44,260,523	426,123	19,213,132	19,639,255	

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-12A
For Twelve Months 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	(85,455,232)	(59,934,027)	(17,560,196)	(7,961,009)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(715,136)	(555,768)	(159,368)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,170,368)	(60,489,795)	(17,719,564)	(7,961,009)

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-12A
For Twelve Months 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	3,221,992	3,221,992	0	0	0	0	3,221,992
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	431	431	0	0	0	0	431
7/4	154550 Supply Chain Average Cost Variance	0	0	(7)	(7)	0	0	0	0	(7)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(10)	(10)	0	0	0	0	(10)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	75,358,089	35,753,178	0	111,111,267	61,194,353	29,744,190	14,163,736	6,008,988	0
TOTAL		75,358,089	35,753,178	3,222,406	114,333,673	61,194,353	29,744,190	14,163,736	6,008,988	3,222,406

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.135%	20.549%	9.316%	31.751%	28.646%	100.000%
99	Not Allocated						