

S-01

SUMMARY  
CBR 12/2016 Natural GasAVISTA UTILITIES  
Washington Gas  
(000's OF DOLLARS)  
TWELVE MONTHS ENDED DECEMBER 31, 2017

Column	WP Ref	Description	Washington Gas		
			NOI	Rate Base	ROR
<b>Restating adjustments</b>					
1.00	G-ROO	Per Results Report	\$25,106	\$314,501	
1.01	G-DFIT	Deferred FIT Rate Base	(3)	(274)	
1.02	G-DDC	Deferred Debits & Credits	(7)	0	
1.03	G-WC	Working Capital	0	0	
1.04	G-AMI	AMI Rate Base	(10)	(1,053)	
2.01	G-EBO	Eliminate B & O Taxes	(17)	0	
2.02	G-PT	Restate Property Tax	5	0	
2.03	G-UE	Uncollectible Expense	196	0	
2.04	G-RE	Regulatory Expense	(27)	0	
2.05	G-ID	Injuries and Damages	(29)	0	
2.06	G-FIT	FIT / DFIT Expense	0	0	
2.07	G-OSC	Office Space Charges to Non-Utility	10	0	
2.08	G-RET	Restate Excise Taxes	0	0	
2.09	G-NGL	Net Gains/Losses	8	0	
2.10	G-WN	Weather Normalization / Gas Cost Adjust	1	0	
2.11	G-EAS	Eliminate Adder Schedules	(283)	0	
2.12	G-MR	Misc. Restating Non-Util / Non- Recurring Expenses	244	0	
2.13	G-CA	Project Compass Amortization	(701)	0	
2.14	G-RI	Restating Incentives	146	0	
2.15	G-DI	Restate Debt Interest	(82)	0	
<b>CB Restated Total</b>			<b>\$24,557</b>	<b>\$313,174</b>	<b>7.84%</b>
CF	Conversion Factor				

JMA

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CBR 12/2017 Natural Gas

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report	Deferred FIT Rate Base	Deferred Debits & Credits	Working Capital	AMI Rate Base	Eliminate B & O Taxes	Restate Property Tax	
	Adjustment Number	1.00	1.01	1.02	1.03	1.04	2.01	2.02	
	Workpaper Reference	G-ROO	G-DFIT	G-DDC	G-WC	G-AMI	G-EBO	G-PT	
<b>REVENUES</b>									
1	Total General Business	\$ 165,965	\$ -	\$ -	\$ -	\$ -	(5,986)	\$ -	
2	Total Transportation	5,181	-	-	-	-	(132)	-	
3	Other Revenues	48,146	-	-	-	-	-	-	
4	Total Gas Revenues	219,292	-	-	-	-	(6,118)	-	
<b>EXPENSES</b>									
<b>Production Expenses</b>									
5	City Gate Purchases	109,496	-	-	-	-	-	-	
6	Purchased Gas Expense	947	-	-	-	-	-	-	
7	Net Nat Gas Storage Trans	(2,351)	-	-	-	-	-	-	
8	Total Production	108,092	-	-	-	-	-	-	
<b>Underground Storage</b>									
9	Operating Expenses	1,032	-	-	-	-	-	-	
10	Depreciation/Amortization	537	-	-	-	-	-	-	
11	Taxes	73	-	-	-	-	-	12	
12	Total Underground Storage	1,642	-	-	-	-	-	12	
<b>Distribution</b>									
13	Operating Expenses	12,390	-	-	-	-	-	-	
14	Depreciation/Amortization	10,638	-	-	-	-	-	-	
15	Taxes	15,342	-	-	-	-	(6,092)	(20)	
16	Total Distribution	38,370	-	-	-	-	(6,092)	(20)	
17	Customer Accounting	7,293	-	10	-	-	-	-	
18	Customer Service & Information	8,961	-	-	-	-	-	-	
19	Sales Expenses	-	-	-	-	-	-	-	
<b>Administrative &amp; General</b>									
20	Operating Expenses	13,887	-	-	-	-	-	-	
21	Depreciation/Amortization	7,014	-	-	-	-	-	-	
22	Regulatory Amortizations	(312)	-	-	-	-	-	-	
23	Taxes	-	-	-	-	-	-	-	
24	Total Admin. & General	20,589	-	-	-	-	-	-	
25	Total Gas Expense	184,947	-	10	-	-	(6,092)	(8)	
26	OPERATING INCOME BEFORE FIT	34,345	-	(10)	-	-	(26)	8	
<b>FEDERAL INCOME TAX</b>									
27	Current Accrual	2,792	-	(4)	-	-	(9)	3	
28	Debt Interest	-	3	-	-	10	-	-	
29	Deferred FIT	6,462	-	-	-	-	-	-	
30	Amort ITC	(15)	-	-	-	-	-	-	
31	NET OPERATING INCOME	\$ 25,106	\$ (3)	\$ (7)	\$ -	\$ (10)	\$ (17)	\$ 5	
<b>RATE BASE</b>									
<b>PLANT IN SERVICE</b>									
32	Underground Storage	\$ 27,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
33	Distribution Plant	422,774	-	-	-	-	-	-	
34	General Plant	94,586	-	-	-	(1,095)	-	-	
35	Total Plant in Service	544,498	-	-	-	(1,095)	-	-	
<b>ACCUMULATED DEPRECIATION/AMORT</b>									
36	Underground Storage	(10,493)	-	-	-	-	-	-	
37	Distribution Plant	(136,840)	-	-	-	-	-	-	
38	General Plant	(27,528)	-	-	-	31	-	-	
39	Total Accumulated Depreciation/Amortization	(174,861)	-	-	-	31	-	-	
40	NET PLANT	369,637	-	-	-	(1,064)	-	-	
41	DEFERRED TAXES	(82,870)	(274)	-	-	11	-	-	
42	Net Plant After DFIT	286,767	(274)	-	-	(1,053)	-	-	
43	GAS INVENTORY	10,595	-	-	-	-	-	-	
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-	
45	OTHER	2,064	-	-	-	-	-	-	
46	WORKING CAPITAL	15,075	-	-	-	-	-	-	
47	TOTAL RATE BASE	\$ 314,501	\$ (274)	\$ -	\$ -	\$ (1,053)	\$ -	\$ -	
48	RATE OF RETURN	7.98%							

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CBR 12/2017 Natural Gas

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	2.03 Uncollectible Expense G-UE	2.04 Regulatory Expense G-RE	2.05 Injuries and Damages G-ID	2.06 FIT / DFIT Expense G-FIT	2.07 Office Space Charges to Non-Utility G-OSC	2.08 Restate Excise Taxes G-RET	2.09 Net Gains/Losses G-NGL
REVENUES								
1	Total General Business	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Total Transportation	-	-	-	-	-	-	-
3	Other Revenues	-	-	-	-	-	-	-
4	Total Gas Revenues	-	-	-	-	-	-	-
EXPENSES								
Production Expenses								
5	City Gate Purchases	-	-	-	-	-	-	-
6	Purchased Gas Expense	-	-	-	-	-	-	-
7	Net Nat Gas Storage Trans	-	-	-	-	-	-	-
8	Total Production	-	-	-	-	-	-	-
Underground Storage								
9	Operating Expenses	-	-	-	-	-	-	-
10	Depreciation/Amortization	-	-	-	-	-	-	-
11	Taxes	-	-	-	-	-	-	-
12	Total Underground Storage	-	-	-	-	-	-	-
Distribution								
13	Operating Expenses	-	-	-	-	-	-	-
14	Depreciation/Amortization	-	-	-	-	-	-	-
15	Taxes	-	-	-	-	-	-	-
16	Total Distribution	-	-	-	-	-	-	-
17	Customer Accounting	(301)	-	-	-	-	-	-
18	Customer Service & Information	-	-	-	-	-	-	-
19	Sales Expenses	-	-	-	-	-	-	-
Administrative & General								
20	Operating Expenses	-	41	45	-	(15)	-	(13)
21	Depreciation/Amortization	-	-	-	-	-	-	-
22	Regulatory Amortizations	-	-	-	-	-	-	-
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	-	41	45	-	(15)	-	(13)
25	Total Gas Expense	(301)	41	45	-	(15)	-	(13)
26	OPERATING INCOME BEFORE FIT	301	(41)	(45)	-	15	-	13
FEDERAL INCOME TAX								
27	Current Accrual	105	(14)	(16)	-	5	-	5
28	Debt Interest	-	-	-	-	-	-	-
29	Deferred FIT	-	-	-	-	-	-	-
30	Amort ITC	-	-	-	-	-	-	-
31	NET OPERATING INCOME	\$ 196	\$ (27)	\$ (29)	\$ -	\$ 10	\$ -	\$ 8
RATE BASE								
PLANT IN SERVICE								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Distribution Plant	-	-	-	-	-	-	-
34	General Plant	-	-	-	-	-	-	-
35	Total Plant in Service	-	-	-	-	-	-	-
ACCUMULATED DEPRECIATION/AMORT								
36	Underground Storage	-	-	-	-	-	-	-
37	Distribution Plant	-	-	-	-	-	-	-
38	General Plant	-	-	-	-	-	-	-
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	-
40	NET PLANT	-	-	-	-	-	-	-
41	DEFERRED TAXES	-	-	-	-	-	-	-
42	Net Plant After DFIT	-	-	-	-	-	-	-
43	GAS INVENTORY	-	-	-	-	-	-	-
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	-
46	WORKING CAPITAL	-	-	-	-	-	-	-
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	RATE OF RETURN							

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CBR 12/2017 Natural Gas

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization	Eliminate Adder Schedulnes	Misc Restating	Project Compass Amortization	Restating Incentives	Restate Debt Interest	CB Restated 12/31/2017 AMA Total
	Adjstment Number Workpaper Reference	2.10 G-WN	2.11 G-EAS	2.12 G-MR	2.13 G-CA	2.14 G-RI	2.15 G-DI	R-Ttl
<b>REVENUES</b>								
1	Total General Business	\$ (4,558)	\$ 2,322	\$ -	\$ -	\$ -	\$ -	\$ 157,743
2	Total Transportation	-	-	-	-	-	-	5,049
3	Other Revenues	2,235	(51,229)	24	-	-	-	(824)
4	Total Gas Revenues	(2,323)	(48,907)	24	-	-	-	161,968
<b>EXPENSES</b>								
<b>Production Expenses</b>								
5	City Gate Purchases	(2,114)	(42,968)	-	-	-	-	64,414
6	Purchased Gas Expense	(3)	-	-	-	-	-	944
7	Net Nat Gas Storage Trans	-	2,351	-	-	-	-	-
8	Total Production	(2,117)	(40,617)	-	-	-	-	65,358
<b>Underground Storage</b>								
9	Operating Expenses	-	-	-	-	-	-	1,032
10	Depreciation/Amortization	-	-	-	-	-	-	537
11	Taxes	-	-	-	-	-	-	85
12	Total Underground Storage	-	-	-	-	-	-	1,654
<b>Distribution</b>								
13	Operating Expenses	-	-	(10)	-	-	-	12,380
14	Depreciation/Amortization	-	-	-	-	-	-	10,638
15	Taxes	(175)	89	-	-	-	-	9,144
16	Total Distribution	(175)	89	(10)	-	-	-	32,162
17	Customer Accounting	(23)	12	-	-	-	-	6,991
18	Customer Service & Information	-	(7,961)	-	-	-	-	1,000
19	Sales Expenses	-	-	-	-	-	-	-
<b>Administrative &amp; General</b>								
20	Operating Expenses	(9)	5	(342)	-	(224)	-	13,375
21	Depreciation/Amortization	-	-	-	-	-	-	7,014
22	Regulatory Amortizations	-	-	-	1,079	-	-	767
23	Taxes	-	-	-	-	-	-	-
24	Total Admin. & General	(9)	5	(342)	1,079	(224)	-	21,156
25	Total Gas Expense	(2,324)	(48,472)	(352)	1,079	(224)	-	128,321
26	OPERATING INCOME BEFORE FIT	1	(435)	376	(1,079)	224	-	33,647
<b>FEDERAL INCOME TAX</b>								
27	Current Accrual	0	(152)	132	(378)	78	82	2,630
28	Debt Interest	-	-	-	-	-	-	13
29	Deferred FIT	-	-	-	-	-	-	6,462
30	Amort ITC	-	-	-	-	-	-	(15)
31	NET OPERATING INCOME	\$ 1	\$ (283)	\$ 244	\$ (701)	\$ 146	\$ (82)	\$ 24,557
<b>RATE BASE</b>								
<b>PLANT IN SERVICE</b>								
32	Underground Storage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,138
33	Distribution Plant	-	-	-	-	-	-	422,774
34	General Plant	-	-	-	-	-	-	93,491
35	Total Plant in Service	-	-	-	-	-	-	543,403
<b>ACCUMULATED DEPRECIATION/AMORT</b>								
36	Underground Storage	-	-	-	-	-	-	(10,493)
37	Distribution Plant	-	-	-	-	-	-	(136,840)
38	General Plant	-	-	-	-	-	-	(27,497)
39	Total Accumulated Depreciation/Amortization	-	-	-	-	-	-	(174,830)
40	NET PLANT	-	-	-	-	-	-	368,573
<b>DEFERRED TAXES</b>								
41	DEFERRED TAXES	-	-	-	-	-	-	(83,133)
42	Net Plant After DFIT	-	-	-	-	-	-	285,440
43	GAS INVENTORY	-	-	-	-	-	-	10,595
44	GAIN ON SALE OF BUILDING	-	-	-	-	-	-	-
45	OTHER	-	-	-	-	-	-	2,064
46	WORKING CAPITAL	-	-	-	-	-	-	15,075
47	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,174
48	RATE OF RETURN	-	-	-	-	-	-	7.84%



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**AVISTA UTILITIES  
ACTUAL COST OF CAPITAL  
Washington - Gas  
DECEMBER 31, 2017**

<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	52.14%	5.461%	2.85%
Common Equity	47.86%	9.50%	4.55%
Total	<u>100.00%</u>		<u>7.40%</u>

**AVISTA UTILITIES**  
**Revenue Conversion Factor**  
**Washington - Gas System**  
**TWELVE MONTHS ENDED DECEMBER 31, 2017**

<u>Line No.</u>	<u>Description</u>	<u>Factor</u>
1	<b>Revenues</b>	1.000000
	<b>Expense:</b>	
2	Uncollectibles	0.005012
3	Commission Fees	0.002000
4	Washington Excise Tax	0.038327
5	Total Expense	<u>0.045339</u>
6	Net Operating Income Before FIT	0.954661
7	Federal Income Tax @ 35%	0.334131
8	REVENUE CONVERSION FACTOR	<u><u>0.620530</u></u>

AVISTA UTILITIES

Commission Basis Report  
Washington Natural Gas Adjustment Descriptions  
Twelve Months Ended December 31, 2017

1.00 Per Results of Operation (ROO) Report

ROO Report amounts are for the twelve months ended December 31, 2017. Amounts agree to the Company's financial general ledger records with the removal of certain prior period costs. Rate base was computed using the average-of-monthly-averages method. Rate base includes all rate base components, including net plant (costs, less accumulated depreciation, net of ADFIT), all other regulatory deferred debits and credits and natural gas inventory.

1.01 Accumulated Deferred FIT Rate Base

Accumulated deferred FIT arises from accelerated tax depreciation in excess of book depreciation, bond refinancing premiums, and contributions in aid of construction. ADFIT that was included in ROO report were included in column (1.00). The adjustment was necessary to adjust the ROO balances to actual. The primary difference between ADFIT per ROO and the Commission Basis amounts relates to the allocation of common ADFIT amounts.

1.02 Deferred Debits and Credits

Deferred debits and credits that were included in the ROO Reports were included in column 1.00. This adjustment corrects the amounts as shown in ROO Reports. The Deferred Debits and Credits include the following regulatory deferrals:

- Customer Advances  
These amounts decrease rate base for customer advances, as they will most likely be recorded as contributions in aid of construction at some future time. These amounts are a component of actual ROO. The ROO balance was appropriate; therefore, no CBR adjustment was needed.
- Customer Deposits  
These amounts decrease rate base for the average-of-monthly averages of customer deposits held by the Company. The ROO rate base balance is correct; therefore, no adjustment was made. The corresponding interest paid on customer deposits is reclassified to an operating expense, at the UTC interest rate during 2017 of 1.79%. This adjustment is consistent with Docket No. UE-090134.

1.03 Working Capital

The working capital rate base balance reflected in ROO as of December 31, 2017 is calculated using the Investor Supplied Working Capital (ISWC) method using an average of monthly averages basis. This method is consistent with that approved in the Company's natural gas general rate case, Docket No. Ug-150205. The ROO balance was appropriate; therefore, no CBR adjustment was needed.

AVISTA UTILITIES

Commission Basis Report  
Washington Natural Gas Adjustment Descriptions  
Twelve Months Ended December 31, 2017

**1.04** AMI Rate Base

This adjustment removes the net rate base of the Company's investment in AMI (Advanced Metering Infrastructure). In Docket Nos. UE-170327 and UG-170328, the Commission authorized the Company to defer the depreciation expense associated with this investment until such plant is included in retail rates in a future general rate case. The Company proposed and the Commission approved that Avista would not earn a return on this investment during the deferral period, therefore, the net rate base of this investment is removed for Commission Basis reporting until such time the investment is included in retail rates.

**2.01** Eliminate B & O Taxes

This adjustment removes the revenues and expenses associated with local business and occupation taxes. The adjustment eliminates any timing mismatch that exists between the revenues and expenses by eliminating the revenues and expenses in their entirety. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

**2.02** Restate Property Tax

This adjustment restates the test period accrued levels of property taxes to reflect the actual amounts. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

**2.03** Uncollectible Expense

This adjustment restates the accrued expense to the actual level of net write-offs for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

**2.04** Regulatory Expenses

This adjustment restates regulatory expense to reflect the WUTC and IPUC assessment rates applied to revenues for the test period. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

**2.05** Injuries and Damages

As a result of the Commission's Order in Docket No. U-88-2380-T the Company changed to the reserve method of accounting for injuries and damages not covered by insurance. This restating adjustment replaces the accrual with actuals to adjust to the six-year rolling average of injuries and damages payments not covered by insurance. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

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**AVISTA UTILITIES**

**Commission Basis Report  
Washington Natural Gas Adjustment Descriptions  
Twelve Months Ended December 31, 2017**

**2.06 FIT and DFIT Expenses**

This adjustment adjusts the level of Schedule M items and jurisdictional allocation of Schedule M items as necessary to reflect the appropriate level of Washington natural gas FIT expense and DFIT expense. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

**2.07 Office Space Charges to Subsidiaries**

This adjustment removes a portion of the office space costs (including, but not limited to office building operating and fixed costs, utilities, administrative, security, HVAC, depreciation and property taxes, as well as other costs related to employee use of phones, laptops, etc.) using the percentage of labor dollars charged to subsidiary/non-utility activities by employee compared to total labor dollars by employee. These percentages are applied to the employees' office space (expressed in square feet) and multiplied by office space costs/per square foot. This restating adjustment is made as a result of the Commission's Third Supplemental Order in Docket No. U-88-2380-T, which required the company to perform a space utilization study to allocate costs to subsidiaries. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

**2.08 Restate Excise/Franchise Taxes**

This adjustment removes the effect of a one-month accrual lag in actual results to reflect the actual level of taxes paid. This restating adjustment is consistent with prior dockets (including Docket No. UG-991607 forward).

**2.09 Net Gains/Losses**

This adjustment reflects a ten-year amortization of net gains realized from the sale of real property disposed of between 2008 and 2017. This restating adjustment is made as a result of the Commission's Order in Docket No. UE-050842/UG-050483 and is consistent with Docket Nos. following UG-050483.

**2.10 Weather Normalization**

This adjustment normalizes weather sensitive gas therm sales by eliminating the effect of temperature deviations above or below historical norms. This adjustment also restates therms sold to reflect the weather normalized therms and then reprices the adjusted therms sold based upon the authorized weighted average cost of gas. These restating adjustments are required per WAC 480-90-208.

AVISTA UTILITIES

Commission Basis Report  
Washington Natural Gas Adjustment Descriptions  
Twelve Months Ended December 31, 2017

**2.11 Eliminate Adder Schedules**

This adjustment removes the impact of the adder schedule revenues and related expenses, such as Schedule 191 Tariff Rider (DSM), Schedule 192 Low Income Rate Assistance Program Rate, Schedule 155 Gas Cost surcharge or rebate, and Schedule 175 Decoupling surcharge or rebate, since these items are recovered/rebated by separate tariffs and, therefore, are not part of base rates. Various accounts associated with the cost of gas managed through the PGA deferral mechanism are consolidated into City Gate Purchases in this adjustment.

**2.12 Miscellaneous Restating**

This adjustment removes a number of non-operating or non-utility expenses included in error in the test period actual results, and removes or restates other expenses incorrectly charged between service and or jurisdiction. The Company also removed 50% of director meeting expenses and director fees. Lastly, this adjustment removes the true-up to the 2016 provision for rate refund recorded in 2017.

**2.13 Project Compass Deferral Amortization**

Per Docket No. UG-140189, the Company was allowed, for regulatory purposes, to defer the natural gas revenue requirement associated with the costs of the Project Compass Customer Information System for the calendar year 2015 for later recovery. This adjustment records the two-year amortization expense (2016-2017) of the natural gas revenue requirement amount deferred in 2015 per Docket No. UG-150205.

**2.14 Restate Incentives**

This adjustment restates actual O&M incentive compensation expense recorded in 2017 to reflect a six-year average of target payout that was approved in Docket Nos. UE-150204 and UG-150205. Target payout is based on salary levels in effect in 2017.

**2.15 Restate Debt Interest**

This adjustment reflects debt interest using the Company's weighted average cost of debt, based on rate base as reported in column (1.00), resulting in the level of tax deductible interest expense on actual test period rate base. For each Commission Basis adjustment to rate base, the FIT expense is reflected on that adjustment for the impact of the restated debt interest.

1.00

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Per Results Report
	Adjustment Number Workpaper Reference	1.00 G-ROO
<b>REVENUES</b>		
1	Total General Business	\$ 165,965
2	Total Transportation	5,181
3	Other Revenues	48,146
4	Total Gas Revenues	<u>219,292</u>
<b>EXPENSES</b>		
<b>Production Expenses</b>		
5	City Gate Purchases	109,496
6	Purchased Gas Expense	947
7	Net Nat Gas Storage Trans	(2,351)
8	Total Production	<u>108,092</u>
<b>Underground Storage</b>		
9	Operating Expenses	1,032
10	Depreciation/Amortization	537
11	Taxes	73
12	Total Underground Storage	<u>1,642</u>
<b>Distribution</b>		
13	Operating Expenses	12,390
14	Depreciation/Amortization	10,638
15	Taxes	15,342
16	Total Distribution	<u>38,370</u>
17	Customer Accounting	7,293
18	Customer Service & Information	8,961
19	Sales Expenses	-
<b>Administrative &amp; General</b>		
20	Operating Expenses	13,887
21	Depreciation/Amortization	7,014
22	Regulatory Amortizations	(312)
23	Taxes	-
24	Total Admin. & General	<u>20,589</u>
25	Total Gas Expense	<u>184,947</u>
26	OPERATING INCOME BEFORE FIT	34,345
<b>FEDERAL INCOME TAX</b>		
27	Current Accrual	2,792
28	Debt Interest	-
29	Deferred FIT	6,462
30	Amort ITC	(15)
31	NET OPERATING INCOME	<u>\$ 25,106</u>
<b>RATE BASE</b>		
<b>PLANT IN SERVICE</b>		
32	Underground Storage	\$ 27,138
33	Distribution Plant	422,774
34	General Plant	94,586
35	Total Plant in Service	<u>544,498</u>
<b>ACCUMULATED DEPRECIATION/AMORT</b>		
36	Underground Storage	(10,493)
37	Distribution Plant	(136,840)
38	General Plant	(27,528)
39	Total Accumulated Depreciation/Amortization	<u>(174,861)</u>
40	NET PLANT	369,637
41	DEFERRED TAXES	<u>(82,870)</u>
42	Net Plant After DFIT	286,767
43	GAS INVENTORY	10,595
44	GAIN ON SALE OF BUILDING	-
45	OTHER	2,064
46	WORKING CAPITAL	<u>15,075</u>
47	TOTAL RATE BASE	<u>\$ 314,501</u>

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RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	37,130,148	25,106,299	12,023,849
Adjustments			
Adjusted Gas Net Operating Income (Loss)	37,130,148	25,106,299	12,023,849
G-APL Gas Net Adjusted Rate Base	460,911,250	314,500,897	146,410,353
RATE OF RETURN	8.056%	7.983%	8.212%

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.

(0-00)



**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers - AMA Percent	01-01-2017 thru 12-31-2017	242,345 <b>100.000%</b>	160,533 <b>66.242%</b>	81,812 <b>33.758%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	01-01-2017 thru 12-31-2017	14,013,418 <b>100.000%</b>	9,662,758 <b>68.954%</b>	4,350,660 <b>31.046%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accounts 798 - 894		5,930,382	4,118,312	1,812,070
		Direct O & M Accounts 901 - 935		11,374,484	9,551,568	1,822,916
		Total		17,304,866	13,669,880	3,634,986
		Percentage		100.000%	78.994%	21.006%
		Direct Labor				
		Amount: Accounts 798 - 894		8,201,570	5,627,722	2,573,848
		Amount: Accounts 901 - 935		3,098,919	2,575,893	523,026
		Total		11,300,489	8,203,615	3,096,874
		Percentage		100.000%	72.595%	27.405%
		Total Number of Customers		245,616	162,739	82,877
		Percentage		100.000%	66.257%	33.743%
		Total Direct Plant		468,527,956	316,575,420	151,952,536
		Percentage		100.000%	67.568%	32.432%
4		Total Four Factor Allocators Percent		400.000% <b>100.000%</b>	285.415% <b>71.354%</b>	114.585% <b>28.646%</b>
6	Input	Actual Therms Purchased Percent	01-01-2017 thru 12-31-2017	284,367,260 <b>100.000%</b>	193,939,436 <b>68.200%</b>	90,427,824 <b>31.800%</b>

1.00-02

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis	

Input	Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
	Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
	Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	XXXXXX
	Adjustments		0			
	<b>Total</b>		<b>120,618,749</b>	<b>93,945,705</b>	<b>17,874,624</b>	<b>8,798,420</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.887%</b>	<b>14.819%</b>	<b>7.294%</b>
	Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913	5,339,213
	Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467	1,944,365
	Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730	XXXXXX
	<b>Total</b>		<b>92,218,982</b>	<b>67,133,294</b>	<b>17,802,110</b>	<b>7,283,578</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>72.798%</b>	<b>19.304%</b>	<b>7.898%</b>
	Number of Customers at		717,579	377,285	239,822	100,472
	<b>Percentage</b>		<b>100.000%</b>	<b>52.577%</b>	<b>33.421%</b>	<b>14.002%</b>
	Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
	<b>Percentage</b>		<b>100.000%</b>	<b>78.050%</b>	<b>14.236%</b>	<b>7.714%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>281.312%</b>	<b>81.780%</b>	<b>36.908%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.328%</b>	<b>20.445%</b>	<b>9.227%</b>

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1-00-03

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis	

Input	Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,097,236	0	6,996,391	4,100,845
	Direct O & M Accts 901 - 935		13,037,852	0	8,731,019	4,306,833
	Direct O & M Accts 901 - 905 Utility 9 Only		1,426,076	0	1,426,076	XXXXXX
	<b>Total</b>		<b>25,561,164</b>	<b>0</b>	<b>17,153,486</b>	<b>8,407,678</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.108%</b>	<b>32.892%</b>
	Direct Labor Accts 580 - 894		14,019,483	0	10,089,186	3,930,297
	Direct Labor Accts 901 - 935		1,733,128	0	225,934	1,507,194
	Direct Labor Accts 901 - 905 Utility 9 Only		3,804,730	0	3,804,730	XXXXXX
	<b>Total</b>		<b>19,557,341</b>	<b>0</b>	<b>14,119,850</b>	<b>5,437,491</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.197%</b>	<b>27.803%</b>
	Number of Customers at		340,294	0	239,822	100,472
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.475%</b>	<b>29.525%</b>
	Net Direct Plant		701,014,767	0	451,825,089	249,189,678
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>64.453%</b>	<b>35.547%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>274.233%</b>	<b>125.767%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.558%</b>	<b>31.442%</b>

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1.00-04



RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended December 31, 2017  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		68,433,452	61,020,528	7,412,924	0
	Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
	Adjustments		0	0	0	0
	<b>Total</b>		<b>107,305,500</b>	<b>90,803,845</b>	<b>16,501,655</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>84.622%</b>	<b>15.378%</b>	<b>0.000%</b>
	Direct Labor Accts 580 - 894		69,390,893	55,802,150	13,588,743	0
	Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
	<b>Total</b>		<b>73,607,791</b>	<b>59,443,061</b>	<b>14,164,730</b>	<b>0</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>80.756%</b>	<b>19.244%</b>	<b>0.000%</b>
	Number of Customers at		617,107	377,285	239,822	0
	<b>Percentage</b>		<b>100.000%</b>	<b>61.138%</b>	<b>38.862%</b>	<b>0.000%</b>
	Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
	<b>Percentage</b>		<b>100.000%</b>	<b>84.718%</b>	<b>15.282%</b>	<b>0.000%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>311.234%</b>	<b>88.766%</b>	<b>0.000%</b>
9	<b>Average (CD AN/ID/WA)</b>		<b>100.000%</b>	<b>77.808%</b>	<b>22.192%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	279,247,994	190,413,141	88,834,853	
			<b>100.000%</b>	<b>68.188%</b>	<b>31.812%</b>	
11	Book Depreciation Percent	01-01-2017 thru 12-31-2017	21,269,707	14,491,119	6,778,588	
			<b>100.000%</b>	<b>68.130%</b>	<b>31.870%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	12-01-2016 thru 12-31-2017	542,895,016	369,637,492	173,257,524	
			<b>100.000%</b>	<b>68.086%</b>	<b>31.914%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2016 thru 12-31-2017	61,731,662	45,143,048	16,588,614	
			<b>100.000%</b>	<b>73.128%</b>	<b>26.872%</b>	
14	Net Allocated Schedule M's - AMA Percent	01-01-2017 thru 12-31-2017	-51,068,247	-34,430,216	-16,638,031	
			<b>100.000%</b>	<b>67.420%</b>	<b>32.580%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

1.00-05

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2017	
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	157,823,325	0	157,823,325	111,771,137	0	111,771,137	46,052,188	0	46,052,188
99 4812XX	Commercial - Firm & Interruptible	74,175,076	0	74,175,076	53,410,259	0	53,410,259	20,764,817	0	20,764,817
99 4813XX	Industrial-Firm	3,293,878	0	3,293,878	1,990,880	0	1,990,880	1,302,998	0	1,302,998
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	299,322	0	299,322	267,111	0	267,111	32,211	0	32,211
99 499XXX	Unbilled Revenue	(1,943,769)	0	(1,943,769)	(1,474,705)	0	(1,474,705)	(469,064)	0	(469,064)
	TOTAL SALES TO ULTIMATE CUSTOMERS	233,647,832	0	233,647,832	165,964,682	0	165,964,682	67,683,150	0	67,683,150
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	80,188,612	0	80,188,612	53,732,572	0	53,732,572	26,456,040	0	26,456,040
4 488000	Miscellaneous Service Revenues	17,941	0	17,941	9,153	0	9,153	8,788	0	8,788
99 4893XX	Transportation Revenues	5,769,272	0	5,769,272	5,181,250	0	5,181,250	588,022	0	588,022
99 493000	Rent from Gas Property	2,377	0	2,377	2,377	0	2,377	0	0	0
4 495XXX	Other Gas Revenues	(3,636,463)	381,586	(3,254,877)	(3,477,836)	272,277	(3,205,559)	(158,627)	109,309	(49,318)
99 496100	Provision for Rate Refund	(2,392,142)	0	(2,392,142)	(2,392,142)	0	(2,392,142)	0	0	0
	TOTAL OTHER OPERATING REVENUES	79,949,597	381,586	80,331,183	53,055,374	272,277	53,327,651	26,894,223	109,309	27,003,532
	TOTAL GAS REVENUES	313,597,429	381,586	313,979,015	219,020,056	272,277	219,292,333	94,577,373	109,309	94,686,682
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	161,306,831	0	161,306,831	109,496,382	0	109,496,382	51,810,449	0	51,810,449
99 808XXX	Net Natural Gas Storage Transactions	(3,391,413)	0	(3,391,413)	(1,897,230)	0	(1,897,230)	(1,494,183)	0	(1,494,183)
99 811000	Gas Used for Products Extraction	(672,428)	0	(672,428)	(453,436)	0	(453,436)	(218,992)	0	(218,992)
10 813000	Other Gas Expenses	0	1,265,761	1,265,761	0	863,097	863,097	0	402,664	402,664
99 813010	Gas Technology Institute (GTI) Expenses	118,532	0	118,532	83,275	0	83,275	35,257	0	35,257
	TOTAL PRODUCTION EXPENSES	157,361,522	1,265,761	158,627,283	107,228,991	863,097	108,092,088	50,132,531	402,664	50,535,195
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	25,153	25,153	0	17,371	17,371	0	7,782	7,782
1 824000	Other Expenses	0	740,667	740,667	0	511,505	511,505	0	229,162	229,162
1 837000	Other Equipment	0	728,882	728,882	0	503,366	503,366	0	225,516	225,516
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,494,702	1,494,702	0	1,032,242	1,032,242	0	462,460	462,460
G-DEPX	Depreciation Expense-Underground Storage	0	777,186	777,186	0	536,725	536,725	0	240,461	240,461
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX	Taxes Other Than FIT	0	105,394	105,394	0	72,785	72,785	0	32,609	32,609
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	882,807	882,807	0	609,667	609,667	0	273,140	273,140

100-00-06

RESULTS OF OPERATIONS		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2017		
Average of Monthly Averages Basis		
Ref/Basis Account	Description	

AVISTA UTILITIES

	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENSES	0	2,377,509	2,377,509	0	1,641,909	1,641,909	0	735,600	735,600

1.00-07



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	451,276	1,264,010	1,715,286	320,896	871,585	1,192,481	130,380	392,425	522,805
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,561,728	1,082,050	4,643,778	2,300,992	746,117	3,047,109	1,260,736	335,933	1,596,669
3	875000	Measuring & Reg Sta Exp-General	148,699	0	148,699	94,619	0	94,619	54,080	0	54,080
3	876000	Measuring & Reg Sta Exp-Industrial	15,990	0	15,990	10,109	0	10,109	5,881	0	5,881
3	877000	Measuring & Reg Sta Exp-City Gate	151,585	0	151,585	74,022	0	74,022	77,563	0	77,563
3	878000	Meter & House Regulator Expenses	541,119	0	541,119	340,217	0	340,217	200,902	0	200,902
3	879000	Customer Installation Expenses	2,006,109	97,079	2,103,188	1,322,166	66,940	1,389,106	683,943	30,139	714,082
3	880000	Other Expenses	1,625,732	590,355	2,216,087	1,226,211	407,073	1,633,284	399,521	183,282	582,803
3	881000	Rents	0	43,580	43,580	0	30,050	30,050	0	13,530	13,530
	MAINTENANCE										
3	885000	Supervision & Engineering	202,789	0	202,789	114,822	0	114,822	87,967	0	87,967
3	887000	Mains	1,227,301	413	1,227,714	888,568	285	888,853	338,733	128	338,861
3	889000	Measuring & Reg Sta Exp-General	245,935	313	246,248	158,747	216	158,963	87,188	97	87,285
3	890000	Measuring & Reg Sta Exp-Industrial	959,717	13,213	972,930	918,812	9,111	927,923	40,905	4,102	45,007
3	891000	Measuring & Reg Sta Exp-City Gate	94,680	0	94,680	58,844	0	58,844	35,836	0	35,836
3	892000	Services	1,391,424	0	1,391,424	904,498	0	904,498	486,926	0	486,926
3	893000	Meters & House Regulators	1,386,527	622,192	2,008,719	929,144	429,026	1,358,170	457,383	193,166	650,549
3	894000	Other Equipment	2,807	241,443	244,250	91	166,485	166,576	2,716	74,958	77,674
	TOTAL DISTRIBUTION OPERATING EXP		14,013,418	3,954,648	17,968,066	9,662,758	2,726,888	12,389,646	4,350,660	1,227,760	5,578,420
G-DEPX	Depreciation Expense-Distribution		15,774,735	64,600	15,839,335	10,594,075	44,057	10,638,132	5,180,660	20,543	5,201,203
G-OTX	Taxes Other Than FIT		18,307,044	0	18,307,044	15,342,371	0	15,342,371	2,964,673	0	2,964,673
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		34,081,779	64,600	34,146,379	25,936,446	44,057	25,980,503	8,145,333	20,543	8,165,876
	TOTAL DISTRIBUTION EXPENSES		48,095,197	4,019,248	52,114,445	35,599,204	2,770,945	38,370,149	12,495,993	1,248,303	13,744,296

1,00-08

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2017	
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	153,995	153,995	0	102,009	102,009	0	51,986	51,986
2	902000	Meter Reading Expenses	1,923,031	110,927	2,033,958	1,791,974	73,480	1,865,454	131,057	37,447	168,504
2	903XXX	Customer Records & Collection Expenses	1,249,140	4,823,963	6,073,103	867,935	3,195,490	4,063,425	381,205	1,628,473	2,009,678
2	904000	Uncollectible Accounts	0	1,749,589	1,749,589	0	1,158,963	1,158,963	0	590,626	590,626
2	905000	Misc Customer Accounts	0	156,712	156,712	0	103,809	103,809	0	52,903	52,903
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,172,171	6,995,186	10,167,357	2,659,909	4,633,751	7,293,660	512,262	2,361,435	2,873,697
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,740,666	166,008	9,906,674	8,296,213	109,967	8,406,180	1,444,453	56,041	1,500,494
2	909000	Advertising	3,766	620,757	624,523	3,633	411,202	414,835	133	209,555	209,688
2	910000	Misc Customer Service & Info Exp	0	210,572	210,572	0	139,487	139,487	0	71,085	71,085
TOTAL CUSTOMER SERVICE & INFO EXP			9,744,432	997,337	10,741,769	8,299,846	660,656	8,960,502	1,444,586	336,681	1,781,267
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

60-00-1



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	145,639	8,711,324	8,856,963	97,338	6,215,878	6,313,216	48,301	2,495,446	2,543,747
4	921000	Office Supplies & Expenses	6,017	1,124,913	1,130,930	6,017	802,670	808,687	0	322,243	322,243
4	922000	Admin. Expenses Transferred - Credit	0	(18,821)	(18,821)	0	(13,430)	(13,430)	0	(5,391)	(5,391)
4	923000	Outside Services Employed	85,055	2,067,564	2,152,619	85,055	1,475,290	1,560,345	0	592,274	592,274
4	924000	Property Insurance Premium	0	295,894	295,894	0	211,132	211,132	0	84,762	84,762
4	925XXX	Injuries and Damages	4,708	842,386	847,094	4,619	601,076	605,695	89	241,310	241,399
4	926XXX	Employee Pensions and Benefits	615	389,385	390,000	615	277,842	278,457	0	111,543	111,543
4	928000	Regulatory Commission Expenses	840,904	274,751	1,115,655	600,529	196,046	796,575	240,375	78,705	319,080
4	930000	Miscellaneous General Expenses	37,214	1,150,496	1,187,710	26,112	820,925	847,037	11,102	329,571	340,673
4	931000	Rents	7,440	192,566	200,006	7,440	137,404	144,844	0	55,162	55,162
4	935000	Maintenance of General Plant	429,209	2,795,737	3,224,946	339,982	1,994,870	2,334,852	89,227	800,867	890,094
TOTAL ADMIN & GEN OPERATING EXP			1,556,801	17,826,195	19,382,996	1,167,707	12,719,703	13,887,410	389,094	5,106,492	5,495,586
G-DEPX	Depreciation Expense-General Plant		353,151	4,300,037	4,653,188	248,015	3,068,248	3,316,263	105,136	1,231,789	1,336,925
G-AMTX	Amortization Expense - General Plant - 303000		39,803	124,609	164,412	24,862	88,914	113,776	14,941	35,695	50,636
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,128	5,023,520	5,027,648	0	3,584,482	3,584,482	4,128	1,439,038	1,443,166
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	(615)	0	(615)	0	0	0	(615)	0	(615)
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	(235,331)	0	(235,331)	(161,559)	0	(161,559)	(73,772)	0	(73,772)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(151,279)	0	(151,279)	(151,279)	0	(151,279)	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			177,993	9,448,166	9,626,159	(39,961)	6,741,644	6,701,683	217,954	2,706,522	2,924,476
TOTAL ADMIN & GENERAL EXPENSES			1,734,794	27,274,361	29,009,155	1,127,746	19,461,347	20,589,093	607,048	7,813,014	8,420,062
TOTAL EXPENSES BEFORE FIT			220,108,116	42,929,402	263,037,518	154,915,696	30,031,705	184,947,401	65,192,420	12,897,697	78,090,117
NET OPERATING INCOME (LOSS) BEFORE FIT					50,941,497			34,344,932			16,596,565
G-FIT	FEDERAL INCOME TAX				4,312,338			2,792,360			1,519,978
G-FIT	DEFERRED FEDERAL INCOME TAX				9,519,075			6,461,105			3,057,970
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(20,064)			(14,832)			(5,232)
GAS NET OPERATING INCOME (LOSS)					37,130,148			25,106,299			12,023,849

1.00-10

**RESULTS OF OPERATIONS**  
**GAS OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

**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%		66.242%		33.758%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		68.954%		31.046%			
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%			

1.00-11

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months Ended December 31, 2017	
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	55,662	381,586	437,248	55,507	272,277	327,784	155	109,309	109,464
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,017,850	0	3,017,850	1,482,150	0	1,482,150
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	1,331,512	0	1,331,512	433,300	0	433,300	898,212	0	898,212
4	495328	Residential Decoupling Deferral	(3,488,056)	0	(3,488,056)	(1,865,115)	0	(1,865,115)	(1,622,941)	0	(1,622,941)
4	495329	Amortization Res Decoupling Deferral	(5,041,140)	0	(5,041,140)	(4,596,908)	0	(4,596,908)	(444,232)	0	(444,232)
4	495338	Non-Res Decoupling Deferred Rev	460,838	0	460,838	835,840	0	835,840	(375,002)	0	(375,002)
4	495339	Amortization Non-Res Decoupling	(1,455,279)	0	(1,455,279)	(1,358,310)	0	(1,358,310)	(96,969)	0	(96,969)
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			(3,636,463)	381,586	(3,254,877)	(3,477,836)	272,277	(3,205,559)	(158,627)	109,309	(49,318)

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%

1.00-12



**RESULTS OF OPERATIONS**  
**ALLOCATION OF PURCHASED GAS COSTS**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

Report ID:  
**G-804-12A**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	114,727,839	0	114,727,839	77,379,832	0	77,379,832	37,348,007	0	37,348,007
1	804001	Pipeline Demand Costs	26,854,904	0	26,854,904	18,873,804	0	18,873,804	7,981,100	0	7,981,100
1	804002	Transport Variable Charges	760,034	0	760,034	536,573	0	536,573	223,461	0	223,461
6	804010	Gas Costs - Fixed Hedge	(46,604)	0	(46,604)	(30,187)	0	(30,187)	(16,417)	0	(16,417)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	400,428	0	400,428	270,172	0	270,172	130,256	0	130,256
6	804018	Merchandise Processing Fee	263,996	0	263,996	173,375	0	173,375	90,621	0	90,621
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	7,047,393	0	7,047,393	4,764,069	0	4,764,069	2,283,324	0	2,283,324
6	804700	Gas Costs - Offsystem Bookout	82,452	0	82,452	56,591	0	56,591	25,861	0	25,861
6	804711	Gas Costs - Offsystem Bookout Offset	(82,452)	0	(82,452)	(56,591)	0	(56,591)	(25,861)	0	(25,861)
6	804730	Gas Costs - Intracompany LDC Gas	7,626,007	0	7,626,007	5,131,518	0	5,131,518	2,494,489	0	2,494,489
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(24,280,872)	0	(24,280,872)	(16,133,041)	0	(16,133,041)	(8,147,831)	0	(8,147,831)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	27,953,706	0	27,953,706	18,530,267	0	18,530,267	9,423,439	0	9,423,439
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>161,306,831</b>	<b>0</b>	<b>161,306,831</b>	<b>109,496,382</b>	<b>0</b>	<b>109,496,382</b>	<b>51,810,449</b>	<b>0</b>	<b>51,810,449</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	68.200%	31.800%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

100-13

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended December 31, 2017	
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	282,611	166,008	448,619	219,254	109,967	329,221	63,357	56,041	119,398
99	908600	Public Purpose Tariff Rider Expense Offset	9,616,454	0	9,616,454	8,223,182	0	8,223,182	1,393,272	0	1,393,272
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 Unbillec	(273,943)	0	(273,943)	(261,767)	0	(261,767)	(12,176)	0	(12,176)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,740,666	166,008	9,906,674	8,296,213	109,967	8,406,180	1,444,453	56,041	1,500,494

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.242%	33.758%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1-08-14

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.541%	5.506%
	Total Cost of Debt		2.921%	2.903%
	Total Weighted Cost		2.921%	2.903%
G-APL	Net Rate Base	460,911,250	314,500,897	146,410,353
	Interest Deduction for FIT Calculation	13,436,864	9,186,571	4,250,293
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

1.00-15

<b>RESULTS OF OPERATIONS</b>	Report ID: <b>G-FIT-12A</b>
<b>FEDERAL INCOME TAXES--GAS</b> For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	313,979,015	219,292,333	94,686,682
G-OPS	Operating & Maintenance Expense	218,382,173	151,655,548	66,726,625
G-OPS	Book Deprec/Amort and Reg Amortizations	26,242,907	17,876,697	8,366,210
G-OTX	Taxes Other than FIT	18,412,438	15,415,156	2,997,282
	Net Operating Income Before FIT	50,941,497	34,344,932	16,596,565
G-INT	Less: Interest Expense	13,436,864	9,186,571	4,250,293
G-SCM	Schedule M Adjustments	(25,183,666)	(17,180,189)	(8,003,477)
	Taxable Net Operating Income	12,320,967	7,978,172	4,342,795
	Tax Rate	35.00%	35.00%	35.00%
	Federal Income Tax	4,312,338	2,792,360	1,519,978
G-DTE	Deferred FIT	9,519,075	6,461,105	3,057,970
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	13,811,349	9,238,633	4,572,716
<b>ALLOCATION RATIOS:</b>				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

1-00-16

**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
 For Twelve Months Ended December 31, 2017  
 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	16,171,818	10,290,178	26,461,996	10,866,952	7,322,582	18,189,534	5,304,866	2,967,596	8,272,462
12	997001	Contributions In Aid of Construction	0	526,089	526,089	0	358,193	358,193	0	167,896	167,896
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	628,456	628,456	0	448,428	448,428	0	180,028	180,028
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	3,670,220	0	3,670,220	2,394,612	0	2,394,612	1,275,608	0	1,275,608
4	997015	Airplane Lease Payments	0	178,212	178,212	0	127,161	127,161	0	51,051	51,051
12	997016	Redemption Expense Amortization	0	297,012	297,012	0	202,224	202,224	0	94,788	94,788
4	997020	FAS87 Current Pension Accrual	0	169,655	169,655	0	121,056	121,056	0	48,599	48,599
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	10,983,451	0	10,983,451	9,342,519	0	9,342,519	1,640,932	0	1,640,932
12	997032	Interest Rate Swaps	0	(1,143,375)	(1,143,375)	0	(778,478)	(778,478)	0	(364,897)	(364,897)
4	997033	DSM Tariff Rider	1,027,885	0	1,027,885	770,083	0	770,083	257,802	0	257,802
12	997048	AFUDC	0	(499,172)	(499,172)	0	(339,866)	(339,866)	0	(159,306)	(159,306)
11	997049	Tax Depreciation	0	(57,911,138)	(57,911,138)	0	(39,454,858)	(39,454,858)	0	(18,456,280)	(18,456,280)
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	(249,335)	0	(249,335)	(261,767)	0	(261,767)	12,432	0	12,432
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(784,770)	(784,770)	0	(534,664)	(534,664)	0	(250,106)	(250,106)
4	997081	Deferred Compensation	0	384,265	384,265	0	274,188	274,188	0	110,077	110,077
4	997082	Meal Disallowances	0	125,275	125,275	0	89,389	89,389	0	35,886	35,886
4	997083	Paid Time Off	0	53,644	53,644	0	38,277	38,277	0	15,367	15,367
2	997084	Customer Uncollectibles	0	42,636	42,636	0	28,243	28,243	0	14,393	14,393
99	997096	Provision for Rate Refund	(399,184)	0	(399,184)	(399,184)	0	(399,184)	0	0	0
12	997101	Repairs 481 (a)	0	(3,425,213)	(3,425,213)	0	(2,332,091)	(2,332,091)	0	(1,093,122)	(1,093,122)
12	997102	Amort Idaho Earnings Test (254229)	(25,223)	0	(25,223)	0	0	0	(25,223)	0	(25,223)
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	(5,184,756)	0	(5,184,756)	(5,184,756)	0	(5,184,756)	0	0	0
99	997107	MDM System	(278,432)	0	(278,432)	(278,432)	0	(278,432)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>31,204,855</b>	<b>(51,068,246)</b>	<b>(25,183,666)</b>	<b>17,250,027</b>	<b>(34,430,216)</b>	<b>(17,180,189)</b>	<b>8,634,553</b>	<b>(16,638,030)</b>	<b>(8,003,477)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.242%	33.758%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	68.200%	31.800%
G-ALL	11	Book Depreciation	100.000%	68.130%	31.870%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.086%	31.914%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

1.00-17



**RESULTS OF OPERATIONS**  
**DEFERRED INCOME TAX EXPENSE--GAS**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	13,131,237	8,853,080	4,278,157
99	410100	Deferred Federal Income Tax Exp	(3,531,238)	(2,370,199)	(1,161,039)
		<b>SUBTOTAL</b>	<b>9,599,999</b>	<b>6,482,881</b>	<b>3,117,118</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(168,191)	(113,394)	(54,797)
99	411100	Deferred Federal Income Tax Exp	87,267	91,618	(4,351)
		<b>SUBTOTAL</b>	<b>(80,924)</b>	<b>(21,776)</b>	<b>(59,148)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>9,519,075</b>	<b>6,461,105</b>	<b>3,057,970</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.420%	32.580%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

87-00-1

RESULTS OF OPERATIONS  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

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	105,394	105,394	0	72,785	72,785	0	32,609	32,609
		TOTAL UNDERGROUND STORAGE TAX	0	105,394	105,394	0	72,785	72,785	0	32,609	32,609
		DISTRIBUTION									
99	408110	State Excise Tax	6,481,180	0	6,481,180	6,481,180	0	6,481,180	0	0	0
99	408120	Municipal Occupation & License Tax	7,319,874	0	7,319,874	6,106,478	0	6,106,478	1,213,396	0	1,213,396
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	4,395,608	0	4,395,608	2,754,713	0	2,754,713	1,640,895	0	1,640,895
99	409100	State Income Tax	110,382	0	110,382	0	0	0	110,382	0	110,382
		TOTAL DISTRIBUTION TAX	18,307,044	0	18,307,044	15,342,371	0	15,342,371	2,964,673	0	2,964,673
		TOTAL TAXES OTHER THAN FIT	18,307,044	105,394	18,412,438	15,342,371	72,785	15,415,156	2,964,673	32,609	2,997,282

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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61-00-1

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,823	3,682,022	1,022,594	1,341,329	2,363,923	779,605	538,494	1,318,099
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	38,786,154	38,807,387	0	27,675,472	27,675,472	21,233	11,110,682	11,131,915
<b>TOTAL INTANGIBLE PLANT</b>			<b>1,823,432</b>	<b>40,665,977</b>	<b>42,489,409</b>	<b>1,022,594</b>	<b>29,016,801</b>	<b>30,039,395</b>	<b>800,838</b>	<b>11,649,176</b>	<b>12,450,014</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,262,018	1,262,018	0	889,792	889,792	0	372,226	372,226
1	351XXX	Structures & Improvements	0	2,164,059	2,164,059	0	1,494,499	1,494,499	0	669,560	669,560
1	352XXX	Wells	0	18,896,952	18,896,952	0	13,050,235	13,050,235	0	5,846,717	5,846,717
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	12,287,573	12,287,573	0	8,485,798	8,485,798	0	3,801,775	3,801,775
1	355000	Measuring & Regulating Equipment	0	958,329	958,329	0	661,822	661,822	0	296,507	296,507
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,253,391	2,253,391	0	1,556,192	1,556,192	0	697,199	697,199
<b>TOTAL UNDERGROUND STORAGE PLAN</b>			<b>0</b>	<b>39,270,512</b>	<b>39,270,512</b>	<b>0</b>	<b>27,138,458</b>	<b>27,138,458</b>	<b>0</b>	<b>12,132,054</b>	<b>12,132,054</b>
<b>DISTRIBUTION PLANT:</b>											
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	204,523	0	204,523	123,263	0	123,263	81,260	0	81,260
6	375000	Structures & Improvements	951,243	0	951,243	582,696	0	582,696	368,547	0	368,547
6	376000	Mains	313,505,102	2,512,521	316,017,623	205,733,407	1,713,539	207,446,946	107,771,695	798,982	108,570,677
6	378000	Measuring & Reg Station Equip-General	5,864,957	127,100	5,992,057	3,629,798	86,682	3,716,480	2,235,159	40,418	2,275,577
6	379000	Measuring & Reg Station Equip-City Gate	6,871,274	0	6,871,274	2,363,395	0	2,363,395	4,507,879	0	4,507,879
6	380000	Services	223,318,438	0	223,318,438	152,276,734	0	152,276,734	71,041,704	0	71,041,704
6	381000	Meters	77,319,103	0	77,319,103	53,590,394	0	53,590,394	23,728,709	0	23,728,709
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	3,360,391	0	3,360,391	2,609,578	0	2,609,578	750,813	0	750,813
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>631,483,626</b>	<b>2,639,621</b>	<b>634,123,247</b>	<b>420,973,190</b>	<b>1,800,221</b>	<b>422,773,411</b>	<b>210,510,436</b>	<b>839,400</b>	<b>211,349,836</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	2,733,525	2,098,257	4,831,782	2,636,500	1,497,190	4,133,690	97,025	601,067	698,092
4	390XXX	Structures & Improvements	5,575,674	22,859,862	28,435,536	3,981,491	16,311,426	20,292,917	1,594,183	6,548,436	8,142,619
4	391XXX	Office Furniture & Equipment	87,186	13,339,849	13,427,035	68,302	9,518,516	9,586,818	18,884	3,821,333	3,840,217
4	392XXX	Transportation Equipment	11,317,022	2,444,509	13,761,531	8,713,054	1,744,255	10,457,309	2,603,968	700,254	3,304,222
4	393000	Stores Equipment	153,012	897,888	1,050,900	118,388	640,679	759,067	34,624	257,209	291,833
4	394000	Tools, Shop & Garage Equipment	2,427,620	5,725,284	8,152,904	1,890,663	4,085,219	5,975,882	536,957	1,640,065	2,177,022

1.00-20

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,072	308,473	328,545	15,138	220,108	235,246	4,934	88,365	93,299
4	396XXX	Power Operated Equipment	3,297,114	1,054,723	4,351,837	2,461,294	752,587	3,213,881	835,820	302,136	1,137,956
4	397XXX	Communications Equipment	2,434,197	12,237,607	14,671,804	1,101,589	8,732,022	9,833,611	1,332,608	3,505,585	4,838,193
4	398000	Miscellaneous Equipment	1,947	79,870	81,817	1,106	56,990	58,096	841	22,880	23,721
<b>TOTAL GENERAL PLANT</b>			<b>28,047,369</b>	<b>61,046,322</b>	<b>89,093,691</b>	<b>20,987,525</b>	<b>43,558,992</b>	<b>64,546,517</b>	<b>7,059,844</b>	<b>17,487,330</b>	<b>24,547,174</b>
<b>TOTAL PLANT IN SERVICE</b>			<b>661,354,427</b>	<b>143,622,432</b>	<b>804,976,859</b>	<b>442,983,309</b>	<b>101,514,472</b>	<b>544,497,781</b>	<b>218,371,118</b>	<b>42,107,960</b>	<b>260,479,078</b>
<b>ACCUMULATED DEPRECIATION</b>											
G-ADEP		Underground Storage	0	(14,953,275)	(14,953,275)	0	(10,326,732)	(10,326,732)	0	(4,626,543)	(4,626,543)
G-ADEP		Distribution Plant	(206,415,516)	(1,704,155)	(208,119,671)	(135,677,800)	(1,162,234)	(136,840,034)	(70,737,716)	(541,921)	(71,279,637)
G-ADEP		General Plant	(9,569,691)	(17,784,241)	(27,353,932)	(6,708,020)	(12,689,768)	(19,397,788)	(2,861,671)	(5,094,473)	(7,956,144)
<b>TOTAL ACCUMULATED DEPRECIATION</b>			<b>(215,985,207)</b>	<b>(34,441,671)</b>	<b>(250,426,878)</b>	<b>(142,385,820)</b>	<b>(24,178,734)</b>	<b>(166,564,554)</b>	<b>(73,599,387)</b>	<b>(10,262,937)</b>	<b>(83,862,324)</b>
<b>ACCUMULATED AMORTIZATION</b>											
G-AAAMT		General Plant - 303000	(257,777)	(472,170)	(729,947)	(178,859)	(336,912)	(515,771)	(78,918)	(135,258)	(214,176)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(13,816)	(10,662,678)	(10,676,494)	0	(7,608,248)	(7,608,248)	(13,816)	(3,054,430)	(3,068,246)
G-AAAMT		Underground Storage	0	(240,427)	(240,427)	0	(166,039)	(166,039)	0	(74,388)	(74,388)
G-AAAMT		General Plant - 390200, 396200	(688)	(7,409)	(8,097)	(394)	(5,287)	(5,681)	(294)	(2,122)	(2,416)
<b>TOTAL ACCUMULATED AMORTIZATION</b>			<b>(272,281)</b>	<b>(11,382,684)</b>	<b>(11,654,965)</b>	<b>(179,253)</b>	<b>(8,116,486)</b>	<b>(8,295,739)</b>	<b>(93,028)</b>	<b>(3,266,198)</b>	<b>(3,359,226)</b>
<b>TOTAL ACCUMULATED DEPR/AMORT</b>			<b>(216,257,488)</b>	<b>(45,824,355)</b>	<b>(262,081,843)</b>	<b>(142,565,073)</b>	<b>(32,295,220)</b>	<b>(174,860,293)</b>	<b>(73,692,415)</b>	<b>(13,529,135)</b>	<b>(87,221,550)</b>
<b>NET GAS UTILITY PLANT before DFIT</b>			<b>445,096,939</b>	<b>97,798,077</b>	<b>542,895,016</b>	<b>300,418,236</b>	<b>69,219,252</b>	<b>369,637,488</b>	<b>144,678,703</b>	<b>28,578,825</b>	<b>173,257,528</b>
<b>ACCUMULATED DFIT</b>											
12	282900	ADFIT - Gas Plant In Service	0	(102,826,906)	(102,826,906)	0	(70,010,727)	(70,010,727)	0	(32,816,179)	(32,816,179)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,280,394)	(17,280,394)	0	(12,325,129)	(12,325,129)	0	(4,955,265)	(4,955,265)
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	(784,806)	(784,806)	0	(534,343)	(534,343)	0	(250,463)	(250,463)
<b>TOTAL ACCUMULATED DFIT</b>			<b>0</b>	<b>(120,892,106)</b>	<b>(120,892,106)</b>	<b>0</b>	<b>(82,870,199)</b>	<b>(82,870,199)</b>	<b>0</b>	<b>(38,021,907)</b>	<b>(38,021,907)</b>
<b>NET GAS UTILITY PLANT</b>			<b>445,096,939</b>	<b>(23,094,029)</b>	<b>422,002,910</b>	<b>300,418,236</b>	<b>(13,650,947)</b>	<b>286,767,289</b>	<b>144,678,703</b>	<b>(9,443,082)</b>	<b>135,235,621</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	68.200%	31.800%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.086%	31.914%

1.00-21



RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended December 31, 2017	
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	445,096,939	(23,094,029)	422,002,910	300,418,236	(13,650,947)	286,767,289	144,678,703	(9,443,082)	135,235,621
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,957,873	3,957,873	0	1,773,191	1,773,191
1	164100 Gas Inventory--Jackson Prairie	0	9,609,364	9,609,364	0	6,636,227	6,636,227	0	2,973,137	2,973,137
4	252000 Customer Advances	(57,420)	(1,703)	(59,123)	(7,378)	(1,215)	(8,593)	(50,042)	(488)	(50,530)
99	235199 Customer Deposits	(537,844)	0	(537,844)	(537,844)	0	(537,844)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	4,017,346	0	4,017,346	4,017,346	0	4,017,346	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,406,071)	0	(1,406,071)	(1,406,071)	0	(1,406,071)	0	0	0
C-WKC	Working Capital	21,553,604	0	21,553,604	15,074,670	0	15,074,670	6,478,934	0	6,478,934
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	23,569,615	15,338,725	38,908,340	17,140,723	10,592,885	27,733,608	6,428,892	4,745,840	11,174,732
	NET RATE BASE	468,666,554	(7,755,304)	460,911,250	317,558,959	(3,058,062)	314,500,897	151,107,595	(4,697,242)	146,410,353

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%

1.00-22

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
	Steam (ED-AN)	8,098,309	8,098,309										
	Hydro (ED-AN)	11,531,285	11,531,285										
	Other (ED-AN)	9,711,321	9,711,321										
<b>Total Electric Production</b>	<b>29,340,915</b>	<b>29,340,915</b>											
<b>Electric Transmission</b>													
	ED-AN	12,323,650	12,323,650										
<b>Total Electric Transmission</b>	<b>12,323,650</b>	<b>12,323,650</b>											
<b>Electric Distribution</b>													
	ED-AN	56,114	56,114										
	ED-ID	16,913,139	16,913,139										
	ED-WA	29,800,287	29,800,287										
<b>Total Electric Distribution</b>	<b>46,769,540</b>	<b>46,769,540</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	777,186		777,186		777,186	777,186		536,725	536,725		240,461	240,461
	GD-OR	136,669			136,669								
<b>Total Gas Underground Storage</b>	<b>913,855</b>		<b>777,186</b>	<b>136,669</b>		<b>777,186</b>	<b>777,186</b>		<b>536,725</b>	<b>536,725</b>		<b>240,461</b>	<b>240,461</b>
<b>Gas Distribution</b>													
6	GD-AN	64,600		64,600		64,600	64,600		44,057	44,057		20,543	20,543
	GD-ID	5,180,660		5,180,660	5,180,660	5,180,660	5,180,660				5,180,660		5,180,660
	GD-WA	10,594,075		10,594,075	10,594,075	10,594,075	10,594,075	10,594,075	10,594,075	10,594,075			
	GD-OR	7,157,408			7,157,408								
<b>Total Gas Distribution</b>	<b>22,996,743</b>		<b>15,839,335</b>	<b>7,157,408</b>	<b>15,774,735</b>	<b>64,600</b>	<b>15,839,335</b>	<b>10,594,075</b>	<b>44,057</b>	<b>10,638,132</b>	<b>5,180,660</b>	<b>20,543</b>	<b>5,201,203</b>
<b>General Plant</b>													
	ED-AN	2,865,438	2,865,438										
	ED-ID	237,988	237,988										
	ED-WA	657,601	657,601										
7,4	CD-AA	18,746,756	13,184,218	3,832,775	1,729,763	3,832,775	3,832,775		2,734,838	2,734,838		1,097,937	1,097,937
9,4	CD-AN	995,604	774,669	220,935		220,935	220,935		157,646	157,646		63,289	63,289
9	CD-ID	348,663	271,291	77,372		77,372	77,372				77,372		77,372
9	CD-WA	278,728	216,875	61,853		61,853	61,853	61,853		61,853			
8,4	GD-AA	306,988		210,465	96,523	210,465	210,465		150,175	150,175		60,290	60,290
4	GD-AN	35,862		35,862		35,862	35,862		25,589	25,589		10,273	10,273
	GD-ID	27,764				27,764	27,764				27,764		27,764
	GD-WA	186,162		186,162		186,162	186,162	186,162		186,162			
	GD-OR	186,802			186,802								
<b>Total General Plant</b>	<b>24,874,356</b>	<b>18,208,080</b>	<b>4,653,188</b>	<b>2,013,088</b>	<b>353,151</b>	<b>4,300,037</b>	<b>4,653,188</b>	<b>248,015</b>	<b>3,068,248</b>	<b>3,316,263</b>	<b>105,136</b>	<b>1,231,789</b>	<b>1,336,925</b>
<b>Total Depreciation Expense</b>	<b>137,219,059</b>	<b>106,642,185</b>	<b>21,269,709</b>	<b>9,307,165</b>	<b>16,127,886</b>	<b>5,141,823</b>	<b>21,269,709</b>	<b>10,842,090</b>	<b>3,649,030</b>	<b>14,491,120</b>	<b>5,285,796</b>	<b>1,492,793</b>	<b>6,778,589</b>

1-00-23

<b>RESULTS OF OPERATIONS</b>		Report ID:	
<b>GAS-NORTH DEPRECIATION EXPENSE</b>		<b>G-DEPX-12A</b>	
For Twelve Months Ended December 31, 2017			
Average of Monthly Averages Basis			

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.200%	31.800%

1.00-24

AVISTA UTILITIES

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	918,401	918,401											
Misc Intangible PIt (303000)	ED-AN	237,879	237,879											
<b>Total Production/Transmission</b>		<b>1,156,280</b>	<b>1,156,280</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible PIt (303000)	ED-WA	5,939	5,939											
<b>Total Distribution</b>		<b>30,092</b>	<b>30,092</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	598,927	421,214	122,450	55,263		122,450	122,450		87,373	87,373		35,077	35,077
9,4	CD-AN	9,729	7,570	2,159			2,159	2,159		1,541	1,541		618	618
	GD-ID	14,941		14,941		14,941		14,941				14,941		14,941
	GD-WA	24,862		24,862					24,862		24,862			
	GD-OR	8,068			8,068									
<b>Total General Plant - 303000</b>		<b>656,527</b>	<b>428,784</b>	<b>164,412</b>	<b>63,331</b>	<b>39,803</b>	<b>124,609</b>	<b>164,412</b>	<b>24,862</b>	<b>88,914</b>	<b>113,776</b>	<b>14,941</b>	<b>35,695</b>	<b>50,636</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	23,992,178	16,873,219	4,905,201	2,213,758		4,905,201	4,905,201		3,500,057	3,500,057		1,405,144	1,405,144
9,4	CD-AN	17,316	13,473	3,843			3,843	3,843		2,742	2,742		1,101	1,101
9,4	CD-ID	18,602	14,474	4,128		4,128		4,128				4,128		4,128
	ED-AN	1,228,173	1,228,173											
	ED-ID	791	791											
	ED-WA	722,357	722,357											
8,4	GD-AA	166,977		114,476	52,501		114,476	114,476		81,683	81,683		32,793	32,793
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>26,146,394</b>	<b>18,852,487</b>	<b>5,027,648</b>	<b>2,266,259</b>	<b>4,128</b>	<b>5,023,520</b>	<b>5,027,648</b>	<b>3,584,482</b>	<b>3,584,482</b>	<b>4,128</b>	<b>1,439,038</b>	<b>1,443,166</b>	
<b>Gas Underground Storage</b>														
1	GD-AN	227		227			227	227		157	157		70	70
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>157</b>	<b>157</b>		<b>70</b>	<b>70</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
4	ED-AN	48,030	48,030											
	GD-OR	0			0									
<b>Total General Plant- 390200, 396200</b>		<b>48,030</b>	<b>48,030</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Amortization Expense</b>		<b>28,037,550</b>	<b>20,515,673</b>	<b>5,192,287</b>	<b>2,329,590</b>	<b>43,931</b>	<b>5,148,356</b>	<b>5,192,287</b>	<b>24,862</b>	<b>3,673,553</b>	<b>3,698,415</b>	<b>19,069</b>	<b>1,474,803</b>	<b>1,493,872</b>

Allocation Ratios:		Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Rat	71.354%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			30.940%
							28.646%

1,06-25



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
Steam (ED-AN)	(297,240,249)	(297,240,249)												
Hydro (ED-AN)	(126,971,154)	(126,971,154)												
Other (ED-AN)	(114,564,999)	(114,564,999)												
<b>Total Electric Production</b>	<b>(538,776,402)</b>	<b>(538,776,402)</b>												
<b>Electric Transmission</b>														
ED-AN	(209,392,702)	(209,392,702)												
<b>Total Electric Transmission</b>	<b>(209,392,702)</b>	<b>(209,392,702)</b>												
<b>Electric Distribution</b>														
ED-AN	(104,738)	(104,738)												
ED-ID	(196,606,607)	(196,606,607)												
ED-WA	(313,944,417)	(313,944,417)												
<b>Total Electric Distribution</b>	<b>(510,655,762)</b>	<b>(510,655,762)</b>												
<b>Gas Underground Storage</b>														
1 GD-AN	(14,953,275)		(14,953,275)		(14,953,275)	(14,953,275)		(10,326,732)	(10,326,732)			(4,626,543)	(4,626,543)	
GD-OR	(943,571)			(943,571)										
<b>Total Gas Underground Storage</b>	<b>(15,896,846)</b>		<b>(14,953,275)</b>	<b>(943,571)</b>	<b>(14,953,275)</b>	<b>(14,953,275)</b>		<b>(10,326,732)</b>	<b>(10,326,732)</b>			<b>(4,626,543)</b>	<b>(4,626,543)</b>	
<b>Gas Distribution</b>														
6 GD-AN	(1,704,155)		(1,704,155)			(1,704,155)	(1,704,155)	(1,162,234)	(1,162,234)			(541,921)	(541,921)	
GD-ID	(70,737,716)		(70,737,716)		(70,737,716)	(70,737,716)				(70,737,716)			(70,737,716)	
GD-WA	(135,677,800)		(135,677,800)		(135,677,800)	(135,677,800)	(135,677,800)		(135,677,800)					
GD-OR	(104,490,478)			(104,490,478)										
<b>Total Gas Distribution</b>	<b>(312,610,149)</b>		<b>(208,119,671)</b>	<b>(104,490,478)</b>	<b>(206,415,516)</b>	<b>(1,704,155)</b>	<b>(208,119,671)</b>	<b>(135,677,800)</b>	<b>(1,162,234)</b>	<b>(136,840,034)</b>	<b>(70,737,716)</b>	<b>(541,921)</b>	<b>(71,279,637)</b>	
<b>General Plant</b>														
ED-AN	(46,813,391)	(46,813,391)												
ED-ID	(9,260,249)	(9,260,249)												
ED-WA	(18,350,534)	(18,350,534)												
7,4 CD-AA	(53,451,753)	(37,591,549)	(10,928,211)	(4,931,993)	(10,928,211)	(10,928,211)		(7,797,716)	(7,797,716)			(3,130,495)	(3,130,495)	
9,4 CD-AN	(11,835,635)	(9,209,189)	(2,626,446)		(2,626,446)	(2,626,446)		(1,874,074)	(1,874,074)			(752,372)	(752,372)	
9 CD-ID	(5,827,363)	(4,534,213)	(1,293,150)		(1,293,150)	(1,293,150)				(1,293,150)			(1,293,150)	
9 CD-WA	(3,902,843)	(3,036,763)	(866,080)		(866,080)	(866,080)	(866,080)		(866,080)					
8,4 GD-AA	(2,289,330)		(1,569,519)	(719,811)	(1,569,519)	(1,569,519)		(1,119,915)	(1,119,915)			(449,604)	(449,604)	
4 GD-AN	(2,660,065)		(2,660,065)		(2,660,065)	(2,660,065)		(1,898,063)	(1,898,063)			(762,002)	(762,002)	
GD-ID	(1,568,521)		(1,568,521)		(1,568,521)	(1,568,521)				(1,568,521)			(1,568,521)	
GD-WA	(5,841,940)		(5,841,940)		(5,841,940)	(5,841,940)	(5,841,940)		(5,841,940)					
GD-OR	(4,820,675)			(4,820,675)										
<b>Total General Plant</b>	<b>(166,622,299)</b>	<b>(128,795,888)</b>	<b>(27,353,932)</b>	<b>(10,472,479)</b>	<b>(9,569,691)</b>	<b>(17,784,241)</b>	<b>(27,353,932)</b>	<b>(6,708,020)</b>	<b>(12,689,768)</b>	<b>(19,397,788)</b>	<b>(2,861,671)</b>	<b>(5,094,473)</b>	<b>(7,956,144)</b>	
<b>Total Accumulated Depreciation</b>	<b>(1,753,954,160)</b>	<b>(1,387,620,754)</b>	<b>(250,426,878)</b>	<b>(115,906,528)</b>	<b>(215,985,207)</b>	<b>(34,441,671)</b>	<b>(250,426,878)</b>	<b>(142,385,820)</b>	<b>(24,178,734)</b>	<b>(166,564,554)</b>	<b>(73,599,387)</b>	<b>(10,262,937)</b>	<b>(83,862,324)</b>	

1-00-26

<b>RESULTS OF OPERATIONS</b>	<b>Report ID:</b>
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.200%	31.800%

1.00-27

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAAMT-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	(10,600,554)	(10,600,554)												
Misc Intangible Plt (303000)	ED-AN	(1,494,023)	(1,494,023)												
<b>Total Production/Transmission</b>		<b>(12,094,577)</b>	<b>(12,094,577)</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	(181,465)	(181,465)												
Misc Intangible Plt (303000)	ED-WA	(34,898)	(34,898)												
<b>Total Distribution</b>		<b>(216,363)</b>	<b>(216,363)</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	(2,209,711)	(1,554,045)	(451,776)	(203,890)		(451,776)	(451,776)		(322,360)	(322,360)		(129,416)	(129,416)	
9,4	CD-AN	(91,903)	(71,509)	(20,394)			(20,394)	(20,394)		(14,552)	(14,552)		(5,842)	(5,842)	
	GD-ID	(78,918)		(78,918)			(78,918)	(78,918)					(78,918)	(78,918)	
	GD-WA	(178,859)		(178,859)			(178,859)	(178,859)		(178,859)	(178,859)				
	GD-OR	(84,652)			(84,652)										
<b>Total General Plant - 303000</b>		<b>(2,644,043)</b>	<b>(1,625,554)</b>	<b>(729,947)</b>	<b>(288,542)</b>		<b>(257,777)</b>	<b>(472,170)</b>	<b>(729,947)</b>	<b>(178,859)</b>	<b>(336,912)</b>	<b>(515,771)</b>	<b>(78,918)</b>	<b>(135,258)</b>	<b>(214,176)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	(50,389,855)	(35,438,178)	(10,302,205)	(4,649,472)		(10,302,205)	(10,302,205)		(7,351,036)	(7,351,036)		(2,951,169)	(2,951,169)	
9,4	CD-AN	(43,538)	(33,876)	(9,662)			(9,662)	(9,662)		(6,894)	(6,894)		(2,768)	(2,768)	
9	CD-ID	(62,261)	(48,445)	(13,816)			(13,816)	(13,816)					(13,816)	(13,816)	
	ED-AN	(1,753,390)	(1,753,390)												
	ED-ID	(4,835)	(4,835)												
	ED-WA	(2,528,102)	(2,528,102)												
8,4	GD-AA	(511,700)		(350,811)	(160,889)		(350,811)	(350,811)		(250,318)	(250,318)		(100,493)	(100,493)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>(55,293,681)</b>	<b>(39,806,826)</b>	<b>(10,676,494)</b>	<b>(4,810,361)</b>		<b>(13,816)</b>	<b>(10,662,678)</b>	<b>(10,676,494)</b>		<b>(7,608,248)</b>	<b>(7,608,248)</b>	<b>(13,816)</b>	<b>(3,054,430)</b>	<b>(3,068,246)</b>
<b>Gas Underground Storage</b>															
1	GD-AN	(240,427)		(240,427)			(240,427)	(240,427)		(166,039)	(166,039)		(74,388)	(74,388)	
<b>Total Gas Underground Storage</b>		<b>(240,427)</b>		<b>(240,427)</b>			<b>(240,427)</b>	<b>(240,427)</b>		<b>(166,039)</b>	<b>(166,039)</b>		<b>(74,388)</b>	<b>(74,388)</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	(36,239)	(25,486)	(7,409)	(3,344)		(7,409)	(7,409)		(5,287)	(5,287)		(2,122)	(2,122)	
9	CD-ID	(1,324)	(1,030)	(294)			(294)	(294)					(294)	(294)	
9	CD-WA	(1,775)	(1,381)	(394)			(394)	(394)		(394)	(394)				
4	ED-AN	(92,095)	(92,095)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>		<b>(131,433)</b>	<b>(119,992)</b>	<b>(8,097)</b>	<b>(3,344)</b>		<b>(688)</b>	<b>(7,409)</b>	<b>(8,097)</b>	<b>(394)</b>	<b>(5,287)</b>	<b>(5,681)</b>	<b>(294)</b>	<b>(2,122)</b>	<b>(2,416)</b>
<b>Total Accumulated Amortization</b>		<b>(70,620,524)</b>	<b>(53,863,312)</b>	<b>(11,654,965)</b>	<b>(5,102,247)</b>		<b>(272,281)</b>	<b>(11,382,684)</b>	<b>(11,654,965)</b>	<b>(179,253)</b>	<b>(8,116,486)</b>	<b>(8,295,739)</b>	<b>(93,028)</b>	<b>(3,266,198)</b>	<b>(3,359,226)</b>

<b>Allocation Ratios:</b>														
<b>Service -</b>		Electric	Gas-North	Gas-South		Jurisdiction -		Washington					Idaho	

1-00-28

RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>
For Twelve Months Ended December 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%				

1.00-29

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended December 31, 2017	
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
	<b>389XXX Land &amp; Land Rights</b>												
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	2,435,160	0	0	0	0	2,435,160	0	0	2,435,160	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	9,931,178	0	0	6,984,399	6,984,399	0	0	2,030,429	2,030,429	0	916,350	916,350
9	CD-WA / ID / AN	1,650,181	705,964	340,200	237,825	1,283,989	201,340	97,025	67,827	366,192	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>15,263,727</b>	<b>719,575</b>	<b>702,479</b>	<b>7,244,998</b>	<b>8,667,052</b>	<b>2,636,500</b>	<b>97,025</b>	<b>2,098,256</b>	<b>4,831,781</b>	<b>848,544</b>	<b>916,350</b>	<b>1,764,894</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,143,318	1,052,423	2,500,711	4,590,184	8,143,318	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,394,352	0	0	0	0	2,394,352	0	0	2,394,352	0	0	0
99	GD-OR / AS	3,643,420	0	0	0	0	0	0	0	0	3,643,420	0	3,643,420
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	100,263,864	0	0	70,513,570	70,513,570	0	0	20,498,947	20,498,947	0	9,251,347	9,251,347
9	CD-WA / ID / AN	24,975,159	5,565,036	5,589,732	8,278,153	19,432,921	1,587,139	1,594,183	2,360,916	5,542,238	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>139,420,113</b>	<b>6,617,459</b>	<b>8,090,443</b>	<b>83,381,907</b>	<b>98,089,809</b>	<b>3,981,491</b>	<b>1,594,183</b>	<b>22,859,863</b>	<b>28,435,537</b>	<b>3,643,420</b>	<b>9,251,347</b>	<b>12,894,767</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	6,615,346	1,086,090	0	5,529,256	6,615,346	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,544	0	0	0	0	50	0	2,494	2,544	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	631,331	0	0	0	0	0	0	432,828	432,828	0	198,503	198,503
7	CD-AA	62,982,303	0	0	44,294,194	44,294,194	0	0	12,876,732	12,876,732	0	5,811,377	5,811,377
9	CD-WA / ID / AN	517,918	239,314	66,212	97,460	402,986	68,252	18,884	27,796	114,932	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>70,749,442</b>	<b>1,325,404</b>	<b>66,212</b>	<b>49,920,910</b>	<b>51,312,526</b>	<b>68,302</b>	<b>18,884</b>	<b>13,339,850</b>	<b>13,427,036</b>	<b>0</b>	<b>6,009,880</b>	<b>6,009,880</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	40,005,072	18,992,872	7,833,298	13,178,902	40,005,072	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,186,180	0	0	0	0	8,118,338	2,369,244	1,698,598	12,186,180	0	0	0
99	GD-OR / AS	4,126,826	0	0	0	0	0	0	0	0	4,126,826	0	4,126,826
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	881,771	0	0	620,132	620,132	0	0	180,278	180,278	0	81,361	81,361
9	CD-WA / ID / AN	6,286,657	2,085,270	823,018	1,983,297	4,891,585	594,716	234,723	565,633	1,395,072	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>63,486,506</b>	<b>21,078,142</b>	<b>8,656,316</b>	<b>15,782,331</b>	<b>45,516,789</b>	<b>8,713,054</b>	<b>2,603,967</b>	<b>2,444,509</b>	<b>13,761,530</b>	<b>4,126,826</b>	<b>81,361</b>	<b>4,208,187</b>

1.00-38

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2017	
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	399,302	10,473	14,379	374,450	399,302	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	48,899	0	0	0	0	0	0	0	0	48,899	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	48,899	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,338,423	105,989	121,403	3,148,291	3,375,683	30,228	34,624	897,888	962,740	0	0	
		TOTAL ACCOUNT	4,874,784	116,462	135,782	3,522,741	3,774,985	118,388	34,624	897,888	1,050,900	48,899	0	48,899
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,211,286	809,874	256,770	3,144,642	4,211,286	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,592,884	0	0	0	0	1,886,454	321,275	385,155	2,592,884	0	0	
99		GD-OR / AS	920,850	0	0	0	0	0	0	0	0	920,850	0	
8		GD-AA	3,728,681	0	0	0	0	0	0	2,556,309	2,556,309	0	1,172,372	
7		CD-AA	13,393,692	0	0	9,419,516	9,419,516	0	0	2,738,340	2,738,340	0	1,235,836	
9		CD-WA / ID / AN	1,195,841	14,757	756,251	159,463	930,471	4,209	215,682	45,479	265,370	0	0	
		TOTAL ACCOUNT	26,043,234	824,631	1,013,021	12,723,621	14,561,273	1,890,663	536,957	5,725,283	8,152,903	920,850	2,408,208	3,329,058
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	76,813	0	0	76,813	76,813	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	76,813	0	0	76,813	76,813	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,176,426	210,584	26,629	939,213	1,176,426	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,793	0	0	0	0	14,766	4,816	119,211	138,793	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	
9		CD-WA / ID / AN	29,075	1,304	416	20,903	22,623	372	119	5,961	6,452	0	0	
		TOTAL ACCOUNT	1,902,176	211,888	27,045	1,210,247	1,449,180	15,138	4,935	308,472	328,545	40,917	83,534	124,451

1.00-31

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended December 31, 2017	
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
	<b>396XXX Power Operated Equipment</b>												
99	ED-WA / ID / AN	31,936,212	14,511,103	9,498,424	7,926,685	31,936,212	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,963,050	0	0	0	0	2,389,377	747,718	825,955	3,963,050	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	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763
9	CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>37,736,680</b>	<b>14,763,269</b>	<b>9,807,337</b>	<b>8,721,640</b>	<b>33,292,246</b>	<b>2,461,294</b>	<b>835,820</b>	<b>1,054,723</b>	<b>4,351,837</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>
	<b>397XXX Communication Equipment</b>												
99	ED-WA / ID / AN	63,936,647	12,150,738	6,364,434	45,421,475	63,936,647	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,179,182	0	0	0	0	685,937	493,245	0	1,179,182	0	0	0
99	GD-OR / AS	1,219,538	0	0	0	0	0	0	0	0	1,219,538	0	1,219,538
8	GD-AA	1,025,861	0	0	0	0	0	0	703,310	703,310	0	322,551	322,551
7	CD-AA	46,305,141	0	0	32,565,480	32,565,480	0	0	9,467,086	9,467,086	0	4,272,575	4,272,575
9	CD-WA / ID / AN	14,971,057	1,457,416	2,943,086	7,248,328	11,648,830	415,653	839,363	2,067,211	3,322,227	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>128,637,426</b>	<b>13,608,154</b>	<b>9,307,520</b>	<b>85,235,283</b>	<b>108,150,957</b>	<b>1,101,590</b>	<b>1,332,608</b>	<b>12,237,607</b>	<b>14,671,805</b>	<b>1,219,538</b>	<b>4,595,126</b>	<b>5,814,664</b>
	<b>398000 Miscellaneous Equipment</b>												
99	ED-WA / ID / AN	148,625	0	5,990	142,635	148,625	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	385,239	0	0	270,931	270,931	0	0	78,762	78,762	0	35,546	35,546
9	CD-WA / ID / AN	13,767	3,880	2,948	3,884	10,712	1,106	841	1,108	3,055	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>549,998</b>	<b>3,880</b>	<b>8,938</b>	<b>417,450</b>	<b>430,268</b>	<b>1,106</b>	<b>841</b>	<b>79,870</b>	<b>81,817</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>
	<b>TOTAL GENERAL PLANT</b>	<b>488,740,899</b>	<b>59,268,864</b>	<b>37,815,093</b>	<b>268,237,941</b>	<b>365,321,898</b>	<b>20,987,526</b>	<b>7,059,844</b>	<b>61,046,321</b>	<b>89,093,691</b>	<b>10,895,195</b>	<b>23,430,115</b>	<b>34,325,310</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-32

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2017	
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	10,663,256	324,313	0	10,338,943	10,663,256	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	426,123	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,069,544	324,313	0	16,808,141	17,132,454	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	9,658,744	3,664,478	4,901	5,989,365	9,658,744	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	831,223	0	0	0	0	0	0	569,870	569,870	0	261,353	
7		CD-AA	73,689,475	0	0	51,824,334	51,824,334	0	0	15,065,813	15,065,813	0	6,799,328	
9		CD-WA / ID / AN	183,560	0	74,450	68,376	142,826	0	21,233	19,501	40,734	0	0	
		TOTAL ACCOUNT	84,363,002	3,664,478	79,351	57,882,075	61,625,904	0	21,233	15,655,184	15,676,417	0	7,060,681	7,060,681
	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	6,195,648	0	0	4,357,276	4,357,276	0	0	1,266,700	1,266,700	0	571,672	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,195,648	0	0	4,357,276	4,357,276	0	0	1,266,700	1,266,700	0	571,672	571,672
	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	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695

1.00-33



RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2017	
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
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,946,522	0	0	4,182,070	4,182,070	0	0	1,215,766	1,215,766	0	548,686	548,686
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,946,522	0	0	4,182,070	4,182,070	0	0	1,215,766	1,215,766	0	548,686	548,686
	303121	Misc Intangible Plant--AMI Software												
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182
		TOTAL	220,719,259	3,988,791	79,351	155,065,776	159,133,918	1,022,594	800,838	40,900,925	42,724,357	426,123	18,434,861	18,860,984

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-34

RESULTS OF OPERATIONS		Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>		<b>C-DTX-12A</b>
For Twelve Months Ended December 31, 2017		
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	(83,754,599)	(58,902,934)	(17,123,628)	(7,728,037)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(706,442)	(549,675)	(156,767)	0
7	283750 CD-AA	0	0	0	0
	<b>Total</b>	<b>(84,461,041)</b>	<b>(59,452,609)</b>	<b>(17,280,395)</b>	<b>(7,728,037)</b>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

1.00-35

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2017	
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	3,177,583	3,177,583	0	0	0	0	3,177,583
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	430	430	0	0	0	0	430
7/4 154550 Supply Chain Average Cost Variance	0	0	13	13	0	0	0	0	13
7/4 154560 Supply Chain Invoice Price Variance	0	0	1	1	0	0	0	0	1
99 163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99 163999 Investor-Supplied Working Capital	78,623,877	37,495,921	0	116,119,798	63,549,207	31,016,987	15,074,670	6,478,934	0
<b>TOTAL</b>	<b>78,623,877</b>	<b>37,495,921</b>	<b>3,178,027</b>	<b>119,297,825</b>	<b>63,549,207</b>	<b>31,016,987</b>	<b>15,074,670</b>	<b>6,478,934</b>	<b>3,178,027</b>

ALLOCATION RATIOS:

7/4 Jur Rollup/Jurisdictional 4-Factor Ratios  
 99 Not Allocated

Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
70.328%	20.445%	9.227%	31.751%	28.646%	100.000%

1.00-36

1.01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred FIT Rate Base
	Adjustment Number	1.01
	Workpaper Reference	G-DFIT
<b>REVENUES</b>		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
<b>EXPENSES</b>		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
<b>FEDERAL INCOME TAX</b>		
27	Current Accrual	-
28	Debt Interest	3
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (3)
<b>RATE BASE</b>		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	(274)
42	Net Plant After DFIT	(274)
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ (274)

*Jma*

1-01-1

AVISTA UTILITIES  
Gas Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2017

		<u>Alloc</u>	<u>Gas</u>	<u>Washington</u>	<u>Idaho</u>
		<u>Basis</u>	<u>System</u>		
<b>ACCELERATED TAX DEPRECIATION</b>					
Gas North	Intangible	4	(349,651)	(249,486)	(100,165)
	UG Storage	1	(5,737,237)	(3,962,136)	(1,775,101)
	Distribution	12	(92,642,429)	(63,076,524)	(29,565,905)
	General (Direct)	13	(4,097,588)	(2,996,484)	(1,101,104)
General/Intangible	CD AA	4	(17,123,628)	(12,218,222)	(4,905,406)
General/Intangible	CD AN	12	(156,774)	(106,741)	(50,033)
Total Plant DFIT			<u>(120,107,306)</u>	<u>(82,609,594)</u>	<u>(37,497,713)</u>
AFUDC - CWIP Intangibles		4	(0)	(0)	(0)
FMB & MTN Redeemed		12	(784,806)	(534,343)	(250,463)
Total Other Deferred FIT			<u>(784,806)</u>	<u>(534,343)</u>	<u>(250,463)</u>
Total Deferred FIT		<b>J</b>	<u>(120,892,112)</u>	<u>(83,143,937)</u>	<u>(37,748,176)</u>
			<b>L</b>		
Amount at 12/31/2017 AMA			(120,892,106)	(82,870,199)	(38,021,907)
Adjustment			(6)	(273,738)	273,731
 Allocation Notes:					
System Contract Demand		1	100.000%	69.060%	30.940%
Jurisdictional four-factor		4	100.000%	71.353%	28.647%
Net gas plant - AMA		12	100.000%	68.086%	31.914%
Net gas general plant - AMA		13	100.000%	73.128%	26.872%

Source of Allocation Factors: Results of Operations Report G-PLT-12A  
(1) Source: Results of Operations (G-PLT-12A)

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1.01-2

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2017

		Total System	Electric	Gas - North	Gas - South
Electric		(526,719,309)	(526,719,309)		
GAS North		(102,826,905)		(102,826,905)	
GAS Oregon		(59,078,567)			(59,078,567)
General Utility	CD AA	(83,754,598)	(58,902,934)	(17,123,628)	(7,728,037)
General Utility	CD AN	(706,442)	(549,668)	(156,774)	
Total Accelerated Tax Depr		(773,085,821)	(586,171,911)	(120,107,307)	(66,806,603)
		A			
<b>Average of Monthly Averages</b>					
CDA Lake CDR Fund	283324 ED AN	B	0	0	
CDA Lake IPA Fund	283325 ED AN	C	0	0	
CDA Lake Settlement	283382 ED AN	D	(11,307,087)	(11,307,087)	
CDA Lake Settlement - Costs	283333 ED AN	E	398,217	398,217	
Colstrip PCB	283200 ED AN	F	(17,529)	(17,529)	
AFUDC - CWIP Intangibles	283750 CD AA	G	(0)	(0)	(0)
FMB & MTN Redeemed	283850 CD AA	H	(3,838,621)	(2,699,625)	(784,806)
Total Other Deferred FIT			(14,765,020)	(13,626,024)	(784,806)
Total Deferred FIT			(787,850,841)	(599,797,935)	(120,892,113)
			I	J	

Source of Allocation Factors: Results of Operations Report E-ALL-12A

CD AA - 7	100.000%	70.328%	20.445%	9.227%
CD AN - 9	100.000%	77.808%	22.192%	0.000%

AVISTA UTILITIES  
Accumulated Deferred Depreciation  
Associated with Accelerated Depreciation

Per GL:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD AA	CD AA	CD AA	CD AN	ED AN	GD AN	GD OR	
201612	(73,669,372)	-	(73,669,372)	(679,442)	(502,903,880)	(97,625,354)	(56,284,073)	(731,162,120)
201701	(75,484,109)	-	(75,484,109)	(683,942)	(506,837,892)	(98,477,937)	(56,808,003)	(738,291,882)
201702	(77,298,846)	-	(77,298,846)	(688,442)	(510,748,740)	(99,353,684)	(57,331,933)	(745,421,644)
201703	(79,113,583)	-	(79,113,583)	(692,942)	(514,671,170)	(100,217,849)	(57,855,863)	(752,551,406)
201704	(80,928,320)	-	(80,928,320)	(697,442)	(518,593,600)	(101,082,014)	(58,379,793)	(759,681,168)
201705	(82,743,057)	-	(82,743,057)	(701,942)	(522,516,030)	(101,946,179)	(58,903,723)	(766,810,930)
201706	(84,557,794)	-	(84,557,794)	(706,442)	(526,438,460)	(102,810,344)	(59,159,203)	(773,672,242)
201707	(86,372,531)	-	(86,372,531)	(710,942)	(530,360,890)	(103,674,509)	(59,683,133)	(780,802,004)
201708	(86,996,425)	-	(86,996,425)	(715,442)	(535,749,284)	(104,538,674)	(59,524,256)	(787,524,080)
201709	(88,811,162)	-	(88,811,162)	(719,942)	(539,671,714)	(105,402,839)	(60,048,186)	(794,653,842)
201710	(90,625,899)	-	(90,625,899)	(724,442)	(543,594,144)	(106,267,004)	(60,572,116)	(801,783,604)
201711	(92,440,636)	-	(92,440,636)	(728,942)	(547,516,574)	(107,131,169)	(61,096,046)	(808,913,366)
201712	(85,696,278)	-	(85,696,278)	(733,443)	(544,962,527)	(108,415,975)	(62,877,014)	(802,685,236)
AMA	(83,754,598)	-	(83,754,598)	(706,442)	(526,719,309)	(102,826,905)	(59,078,567)	(773,085,821)
EOP	(85,696,278)	-	(85,696,278)	(733,443)	(544,962,527)	(108,415,975)	(62,877,014)	(802,685,236)

Adjustments:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD AA	CD AA	CD AA	CD AN	ED AN	GD AN	GD OR	
201612	-	-	-	-	-	-	-	-
201701	-	-	-	-	-	-	-	-
201702	-	-	-	-	-	-	-	-
201703	-	-	-	-	-	-	-	-
201704	-	-	-	-	-	-	-	-
201705	-	-	-	-	-	-	-	-
201706	-	-	-	-	-	-	-	-
201707	-	-	-	-	-	-	-	-
201708	-	-	-	-	-	-	-	-
201709	-	-	-	-	-	-	-	-
201710	-	-	-	-	-	-	-	-
201711	-	-	-	-	-	-	-	-
201712	-	-	-	-	-	-	-	-
AMA	-	-	-	-	-	-	-	-
EOP	-	-	-	-	-	-	-	-

Revised:

Accounting Period	282900	283000	Total	282900	282900	282900	282900	TOTAL
	CD AA	CD AA	CD AA	CD AN	ED AN	GD AN	GD OR	
201612	(73,669,372)	-	(73,669,372)	(679,442)	(502,903,880)	(97,625,354)	(56,284,073)	(731,162,120)
201701	(75,484,109)	-	(75,484,109)	(683,942)	(506,837,892)	(98,477,937)	(56,808,003)	(738,291,882)
201702	(77,298,846)	-	(77,298,846)	(688,442)	(510,748,740)	(99,353,684)	(57,331,933)	(745,421,644)
201703	(79,113,583)	-	(79,113,583)	(692,942)	(514,671,170)	(100,217,849)	(57,855,863)	(752,551,406)
201704	(80,928,320)	-	(80,928,320)	(697,442)	(518,593,600)	(101,082,014)	(58,379,793)	(759,681,168)
201705	(82,743,057)	-	(82,743,057)	(701,942)	(522,516,030)	(101,946,179)	(58,903,723)	(766,810,930)
201706	(84,557,794)	-	(84,557,794)	(706,442)	(526,438,460)	(102,810,344)	(59,159,203)	(773,672,242)
201707	(86,372,531)	-	(86,372,531)	(710,942)	(530,360,890)	(103,674,509)	(59,683,133)	(780,802,004)
201708	(86,996,425)	-	(86,996,425)	(715,442)	(535,749,284)	(104,538,674)	(59,524,256)	(787,524,080)
201709	(88,811,162)	-	(88,811,162)	(719,942)	(539,671,714)	(105,402,839)	(60,048,186)	(794,653,842)
201710	(90,625,899)	-	(90,625,899)	(724,442)	(543,594,144)	(106,267,004)	(60,572,116)	(801,783,604)
201711	(92,440,636)	-	(92,440,636)	(728,942)	(547,516,574)	(107,131,169)	(61,096,046)	(808,913,366)
201712	(85,696,278)	-	(85,696,278)	(733,443)	(544,962,527)	(108,415,975)	(62,877,014)	(802,685,236)
AMA	(83,754,598)	-	(83,754,598)	(706,442)	(526,719,309)	(102,826,905)	(59,078,567)	(773,085,821)
EOP	(85,696,278)	-	(85,696,278)	(733,443)	(544,962,527)	(108,415,975)	(62,877,014)	(802,685,236)

1-01-3

1-01-4

AVISTA UTILITIES  
Accumulated Deferred Taxes  
Average - Twelve Months Ended December 31, 2017

	Colstrip PCB Elec <u>283200</u> <u>ED.AN</u>	Bond Redemption <u>283850</u> <u>CD.AA</u>	AFUDC - CWIP Intangibles <u>283750</u> <u>CD.AA</u>
Dec-16	(59,207)	(4,092,851)	(0)
Dec-17	24,149	(3,584,391)	(0)
Total	(35,058)	(7,677,242)	(0)
Average	(17,529)	(3,838,621)	(0)
Jan-17	(52,261)	(4,050,479)	(0)
Feb-17	(45,314)	(4,008,107)	(0)
Mar-17	(38,368)	(3,965,736)	(0)
Apr-17	(31,422)	(3,923,364)	(0)
May-17	(24,475)	(3,880,993)	(0)
Jun-17	(17,529)	(3,838,621)	(0)
Jul-17	(10,583)	(3,796,249)	(0)
Aug-17	(3,636)	(3,753,878)	(0)
Sep-17	3,310	(3,711,506)	(0)
Oct-17	10,257	(3,669,134)	(0)
Nov-17	17,203	(3,626,763)	(0)
Total	(210,347)	(46,063,452)	(0)
Average of monthly averages	(17,529)	(3,838,621)	(0)
	<b>F</b>	<b>H</b>	<b>G</b>



**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,823	3,682,022	1,022,594	1,341,329	2,363,923	779,605	538,494	1,318,099
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	38,786,154	38,807,387	0	27,675,472	27,675,472	21,233	11,110,682	11,131,915
TOTAL INTANGIBLE PLANT			1,823,432	40,665,977	42,489,409	1,022,594	29,016,801	30,039,395	800,838	11,649,176	12,450,014
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,262,018	1,262,018	0	889,792	889,792	0	372,226	372,226
1	351XXX	Structures & Improvements	0	2,164,059	2,164,059	0	1,494,499	1,494,499	0	669,560	669,560
1	352XXX	Wells	0	18,896,952	18,896,952	0	13,050,235	13,050,235	0	5,846,717	5,846,717
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	12,287,573	12,287,573	0	8,485,798	8,485,798	0	3,801,775	3,801,775
1	355000	Measuring & Regulating Equipment	0	958,329	958,329	0	661,822	661,822	0	296,507	296,507
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,253,391	2,253,391	0	1,556,192	1,556,192	0	697,199	697,199
TOTAL UNDERGROUND STORAGE PLANT			0	39,270,512	39,270,512	0	27,138,458	27,138,458	0	12,132,054	12,132,054
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	204,523	0	204,523	123,263	0	123,263	81,260	0	81,260
6	375000	Structures & Improvements	951,243	0	951,243	582,696	0	582,696	368,547	0	368,547
6	376000	Mains	313,505,102	2,512,521	316,017,623	205,733,407	1,713,539	207,446,946	107,771,695	798,982	108,570,677
6	378000	Measuring & Reg Station Equip-General	5,864,957	127,100	5,992,057	3,629,798	86,682	3,716,480	2,235,159	40,418	2,275,577
6	379000	Measuring & Reg Station Equip-City Gate	6,871,274	0	6,871,274	2,363,395	0	2,363,395	4,507,879	0	4,507,879
6	380000	Services	223,318,438	0	223,318,438	152,276,734	0	152,276,734	71,041,704	0	71,041,704
6	381000	Meters	77,319,103	0	77,319,103	53,590,394	0	53,590,394	23,728,709	0	23,728,709
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	3,360,391	0	3,360,391	2,609,578	0	2,609,578	750,813	0	750,813
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			631,483,626	2,639,621	634,123,247	420,973,190	1,800,221	422,773,411	210,510,436	839,400	211,349,836
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,733,525	2,098,257	4,831,782	2,636,500	1,497,190	4,133,690	97,025	601,067	698,092
4	390XXX	Structures & Improvements	5,575,674	22,859,862	28,435,536	3,981,491	16,311,426	20,292,917	1,594,183	6,548,436	8,142,619
4	391XXX	Office Furniture & Equipment	87,186	13,339,849	13,427,035	68,302	9,518,516	9,586,818	18,884	3,821,333	3,840,217
4	392XXX	Transportation Equipment	11,317,022	2,444,509	13,761,531	8,713,054	1,744,255	10,457,309	2,603,968	700,254	3,304,222
4	393000	Stores Equipment	153,012	897,888	1,050,900	118,388	640,679	759,067	34,624	257,209	291,833
4	394000	Tools, Shop & Garage Equipment	2,427,620	5,725,284	8,152,904	1,890,663	4,085,219	5,975,882	536,957	1,640,065	2,177,022
4	395000	Laboratory Equipment	20,072	308,473	328,545	15,138	220,108	235,246	4,934	88,365	93,299
4	396XXX	Power Operated Equipment	3,297,114	1,054,723	4,351,837	2,461,294	752,587	3,213,881	835,820	302,136	1,137,956
4	397XXX	Communications Equipment	2,434,197	12,237,607	14,671,804	1,101,589	8,732,022	9,833,611	1,332,608	3,505,585	4,838,193
4	398000	Miscellaneous Equipment	1,947	79,870	81,817	1,106	56,990	58,096	841	22,880	23,721
TOTAL GENERAL PLANT			28,047,369	61,046,322	89,093,691	20,987,525	43,558,992	64,546,517	7,059,844	17,487,330	24,547,174

101-5

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended December 31, 2017  
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
		TOTAL PLANT IN SERVICE	661,354,427	143,622,432	804,976,859	442,983,309	101,514,472	544,497,781	218,371,118	42,107,960	260,479,078
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,953,275)	(14,953,275)	0	(10,326,732)	(10,326,732)	0	(4,626,543)	(4,626,543)
G-ADEP		Distribution Plant	(206,415,516)	(1,704,155)	(208,119,671)	(135,677,800)	(1,162,234)	(136,840,034)	(70,737,716)	(541,921)	(71,279,637)
G-ADEP		General Plant	(9,569,691)	(17,784,241)	(27,353,932)	(6,708,020)	(12,689,768)	(19,397,788)	(2,861,671)	(5,094,473)	(7,956,144)
		TOTAL ACCUMULATED DEPRECIATION	(215,985,207)	(34,441,671)	(250,426,878)	(142,385,820)	(24,178,734)	(166,564,554)	(73,599,387)	(10,262,937)	(83,862,324)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(257,777)	(472,170)	(729,947)	(178,859)	(336,912)	(515,771)	(78,918)	(135,258)	(214,176)
G-AAMT		Misc IT Intangible Plant - 3031XX	(13,816)	(10,662,678)	(10,676,494)	0	(7,608,248)	(7,608,248)	(13,816)	(3,054,430)	(3,068,246)
G-AAMT		Underground Storage	0	(240,427)	(240,427)	0	(166,039)	(166,039)	0	(74,388)	(74,388)
G-AAMT		General Plant - 390200, 396200	(688)	(7,409)	(8,097)	(394)	(5,287)	(5,681)	(294)	(2,122)	(2,416)
		TOTAL ACCUMULATED AMORTIZATION	(272,281)	(11,382,684)	(11,654,965)	(179,253)	(8,116,486)	(8,295,739)	(93,028)	(3,266,198)	(3,359,226)
		TOTAL ACCUMULATED DEPR/AMORT	(216,257,488)	(45,824,355)	(262,081,843)	(142,565,073)	(32,295,220)	(174,860,293)	(73,692,415)	(13,529,135)	(87,221,550)
		NET GAS UTILITY PLANT before DFIT	445,096,939	97,798,077	542,895,016	300,418,236	69,219,252	369,637,488	144,678,703	28,578,825	173,257,528
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,826,906)	(102,826,906)	0	(70,010,727)	(70,010,727)	0	(32,816,179)	(32,816,179)
4, 12	282900	ADFIT - Common Plant (282900 from C-DTX)	0	(17,280,394)	(17,280,394)	0	(12,325,129)	(12,325,129)	0	(4,955,265)	(4,955,265)
4	283750	ADFIT - Common Plant (283750 from C-DTX)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(784,806)	(784,806)	0	(534,343)	(534,343)	0	(250,463)	(250,463)
		TOTAL ACCUMULATED DFIT	0	(120,892,106)	(120,892,106)	0	(82,870,199)	(82,870,199)	0	(38,021,907)	(38,021,907)
		NET GAS UTILITY PLANT	445,096,939	(23,094,029)	422,002,910	300,418,236	(13,650,947)	286,767,289	144,678,703	(9,443,082)	135,235,621

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	68.200%	31.800%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.086%	31.914%

9-10-1

1.02

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Deferred Debits & Credits
	Adjustment Number	1.02
	Workpaper Reference	G-DDC
	<b>REVENUES</b>	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	<b>EXPENSES</b>	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	10 ✓
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	10
26	OPERATING INCOME BEFORE FIT	(10)
	FEDERAL INCOME TAX	
27	Current Accrual	(4)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ (7)</u>
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	<u>\$ -</u>

*JMA*

AVISTA UTILITIES  
 DEFERRED DEBITS AND CREDITS ADJUSTMENT  
 TWELVE MONTHS ENDED DECEMBER 31, 2017

Description	APL Reference	Rate Base			UG-110877 Treatment	Expense			Exp Acct	Work paper Ref
		Normalized Balance	Balance Per Results	Adjustment		Normalized Expense	Expense Per Results	Adjustment		
Customer Advances	10	(8,745)	(8,593)	(152)	Test Year	-	-	-		G-DDC-5
Customer Deposits	11	(537,868)	(537,844)	(24)	Test Year	9,628	-	9,628	905000 Cust Acctg	G-DDC-10
<b>Sub-Total Deferred Debits and Credits</b>		<b>(546,613)</b>	<b>(546,437)</b>	<b>-176</b>		<b>9,628</b>	<b>-</b>	<b>9,628</b>		
Excess Nat Gas Line Ext	13		2,611,275							
Gas Stored	14		3,957,873							
Gas Inventory	15		6,636,227							
Working Capital	12		15,074,670							
DSM Programs			-							
G-APL-12A Check total			27,733,608							

Rate Base Balances per Results are shown on Workpaper Ref. G-DDC-2

1.82-1

**AVISTA UTILITIES**  
**RATE BASE ADJUSTMENT - CUSTOMER ADVANCES**  
**TWELVE MONTHS ENDED DECEMBER 31, 2017**

**CALCULATION OF AVERAGE OF MONTHLY AVERAGES:**

PERIOD	TOTAL			ELECTRIC			TOTAL			GAS		
	Customer Advance Bal	EDWA Wash	EDID Idaho	Customer Advance Bal	EDWA Wash	EDID Idaho	Customer Advance Bal	GDWA Wash	GDID Idaho	Customer Advance Bal	GDWA Wash	GDID Idaho
Dec 2016	(2,197,254)	(671,480)	(1,525,774)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)
Dec 2017	(1,580,951)	(625,300)	(955,651)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
<b>TOTAL</b>	<b>(3,778,205)</b>	<b>(1,296,780)</b>	<b>(2,481,425)</b>	<b>(84,600)</b>	<b>(11,804)</b>	<b>(72,796)</b>	<b>(84,600)</b>	<b>(11,804)</b>	<b>(72,796)</b>	<b>(84,600)</b>	<b>(11,804)</b>	<b>(72,796)</b>
Divide by 2	+2	+2	+2	+2	+2	+2	+2	+2	+2	+2	+2	+2
Beg/End Mo Avg	(1,889,103)	(648,390)	(1,240,713)	(42,300)	(5,902)	(36,398)	(42,300)	(5,902)	(36,398)	(42,300)	(5,902)	(36,398)
Jan 2017	(2,162,407)	(671,480)	(1,490,927)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)
Feb 2017	(2,176,728)	(671,480)	(1,505,248)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)
Mar 2017	(2,188,968)	(666,764)	(1,522,204)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)
Apr 2017	(2,218,865)	(666,764)	(1,552,101)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)
May 2017	(2,327,017)	(714,333)	(1,612,684)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)
Jun 2017	(2,294,381)	(701,018)	(1,593,363)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)
Jul 2017	(2,269,244)	(699,839)	(1,569,405)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)	(81,232)	(11,804)	(69,428)
Aug 2017	(1,623,358)	(569,919)	(1,053,439)	(68,004)	0	(68,004)	(68,004)	0	(68,004)	(68,004)	0	(68,004)
Sep 2017	(1,557,741)	(489,502)	(1,068,239)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Oct 2017	(1,612,726)	(632,132)	(980,594)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
Nov 2017	(1,593,611)	(629,588)	(964,023)	(3,368)	0	(3,368)	(3,368)	0	(3,368)	(3,368)	0	(3,368)
<b>TOTAL</b>	<b>(23,914,149)</b>	<b>(7,761,209)</b>	<b>(16,152,940)</b>	<b>(689,032)</b>	<b>(88,530)</b>	<b>(600,502)</b>	<b>(689,032)</b>	<b>(88,530)</b>	<b>(600,502)</b>	<b>(689,032)</b>	<b>(88,530)</b>	<b>(600,502)</b>
Divide by 12	+12	+12	+12	+12	+12	+12	+12	+12	+12	+12	+12	+12
Ave Monthly Average	(1,992,846)	(646,767)	(1,346,078)	(57,419)	(7,378)	(50,042)	(57,419)	(7,378)	(50,042)	(57,419)	(7,378)	(50,042)

PERIOD	TOTAL			ELECTRIC		GAS	
	Customer Advance Bal	Wash	Idaho	Wash	Idaho	Wash	Idaho
Dec 2016	11,624						
Dec 2017	0						
<b>TOTAL</b>	<b>11,624</b>						
Divide by 2	+2						
Beg/End Mo Avg	5,812						
Jan 2017	0						
Feb 2017	(14,270)						
Mar 2017	0						
Apr 2017	0						
May 2017	0						
Jun 2017	(85,634)						
Jul 2017	(1,789)						
Aug 2017	(3,265)						
Sep 2017	(385)						
Oct 2017	(400)						
Nov 2017	0						
<b>TOTAL</b>	<b>(99,931)</b>						
Divide by 12	+12						
Ave Monthly Average	(8,328)						
	(7,190)	(3,343)	(1,796)	(1,367)	(684)		

**ALLOCATION OF UNASSIGNED CUSTOMER ADVANCES:**

WWP Elec	Distribution Plant	Percentage	Unassigned Advances Account 252000
WA	1,033,738,963	40.14%	(3,343)
ID	555,615,682	21.57%	(1,796)
WWP Gas			
WA	422,773,411	16.42%	(1,367)
ID	211,349,836	8.21%	(684)
WPNG Gas			
OR	352,025,216	13.67%	(1,138)
<b>TOTAL</b>	<b>2,575,503,108</b>	<b>100.0%</b>	<b>(8,328)</b>

**RECAP**

Account Number	TOTAL	ELECTRIC		GAS	
		Washington	Idaho	Washington	Idaho
252000 CDAA	(7,190)	(3,343)	(1,796)	(1,367)	(684)
252000 ED	(1,992,845)	(646,767)	(1,346,078)		
252000 GD	(57,420)			(7,378)	(50,042)
<b>TOTALS</b>	<b>(\$2,057,455)</b>	<b>(\$650,110)</b>	<b>(\$1,347,874)</b>	<b>(\$8,745)</b>	<b>(\$50,726)</b>

1.02-3

Adjustment No. \_\_\_\_\_

Worksheet Ref. G-DDC-6

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(1,525,773.99)	34,846.86	(1,490,927.13)
201702	(1,490,927.13)	(14,321.00)	(1,505,248.13)
201703	(1,505,248.13)	(16,956.00)	(1,522,204.13)
201704	(1,522,204.13)	(29,897.00)	(1,552,101.13)
201705	(1,552,101.13)	(60,583.00)	(1,612,684.13)
201706	(1,612,684.13)	19,321.00	(1,593,363.13)
201707	(1,593,363.13)	23,958.00	(1,569,405.13)
201708	(1,569,405.13)	515,966.03	(1,053,439.10)
201709	(1,053,439.10)	(14,800.00)	(1,068,239.10)
201710	(1,068,239.10)	87,645.42	(980,593.68)
201711	(980,593.68)	16,571.00	(964,022.68)
201712	(964,022.68)	8,372.00	(955,650.68)
		<b>570,123.31</b>	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(671,479.50)	0.00	(671,479.50)
201702	(671,479.50)	0.00	(671,479.50)
201703	(671,479.50)	4,716.00	(666,763.50)
201704	(666,763.50)	0.00	(666,763.50)
201705	(666,763.50)	(47,569.71)	(714,333.21)
201706	(714,333.21)	13,315.71	(701,017.50)
201707	(701,017.50)	1,179.00	(699,838.50)
201708	(699,838.50)	129,920.00	(569,918.50)
201709	(569,918.50)	80,416.50	(489,502.00)
201710	(489,502.00)	(142,630.00)	(632,132.00)
201711	(632,132.00)	2,544.00	(629,588.00)
201712	(629,588.00)	4,288.00	(625,300.00)
		<b>46,179.50</b>	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(69,427.73)	0.00	(69,427.73)
201702	(69,427.73)	0.00	(69,427.73)
201703	(69,427.73)	0.00	(69,427.73)
201704	(69,427.73)	0.00	(69,427.73)
201705	(69,427.73)	0.00	(69,427.73)
201706	(69,427.73)	0.00	(69,427.73)
201707	(69,427.73)	0.00	(69,427.73)
201708	(69,427.73)	1,424.00	(68,003.73)
201709	(68,003.73)	64,635.73	(3,368.00)
201710	(3,368.00)	0.00	(3,368.00)
201711	(3,368.00)	0.00	(3,368.00)
201712	(3,368.00)	0.00	(3,368.00)
		<b>66,059.73</b>	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(11,804.07)	0.00	(11,804.07)
201702	(11,804.07)	0.00	(11,804.07)
201703	(11,804.07)	0.00	(11,804.07)
201704	(11,804.07)	0.00	(11,804.07)
201705	(11,804.07)	0.00	(11,804.07)
201706	(11,804.07)	0.00	(11,804.07)
201707	(11,804.07)	0.00	(11,804.07)
201708	(11,804.07)	11,804.07	0.00
201709	0.00	0.00	0.00
201710	0.00	0.00	0.00
201711	0.00	0.00	0.00
201712	0.00	0.00	0.00
		<b>11,804.07</b>	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	11,624.00	(11,624.00)	0.00
201702	0.00	(14,269.50)	(14,269.50)
201703	(14,269.50)	14,269.50	0.00
201704	0.00	0.00	0.00
201705	0.00	0.00	0.00
201706	0.00	(85,633.79)	(85,633.79)
201707	(85,633.79)	83,845.29	(1,788.50)
201708	(1,788.50)	(1,476.38)	(3,264.88)
201709	(3,264.88)	2,879.88	(385.00)
201710	(385.00)	(15.00)	(400.00)
201711	(400.00)	400.20	0.20
201712	0.20	(0.20)	0.00
		<b>(11,624.00)</b>	

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

1-02-4

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-DDC-6

Ferc Acct:252000 Service:ED Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(1,525,773.99)	34,846.86	(1,490,927.13)
201702	(1,490,927.13)	(14,321.00)	(1,505,248.13)
201703	(1,505,248.13)	(16,956.00)	(1,522,204.13)
201704	(1,522,204.13)	(29,897.00)	(1,552,101.13)
201705	(1,552,101.13)	(60,583.00)	(1,612,684.13)
201706	(1,612,684.13)	19,321.00	(1,593,363.13)
201707	(1,593,363.13)	23,958.00	(1,569,405.13)
201708	(1,569,405.13)	515,966.03	(1,053,439.10)
201709	(1,053,439.10)	(14,800.00)	(1,068,239.10)
201710	(1,068,239.10)	87,645.42	(980,593.68)
201711	(980,593.68)	16,571.00	(964,022.68)
201712	(964,022.68)	8,372.00	(955,650.68)
		<b>570,123.31</b>	

Ferc Acct:252000 Service:ED Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(671,479.50)	0.00	(671,479.50)
201702	(671,479.50)	0.00	(671,479.50)
201703	(671,479.50)	4,716.00	(666,763.50)
201704	(666,763.50)	0.00	(666,763.50)
201705	(666,763.50)	(47,569.71)	(714,333.21)
201706	(714,333.21)	13,315.71	(701,017.50)
201707	(701,017.50)	1,179.00	(699,838.50)
201708	(699,838.50)	129,920.00	(569,918.50)
201709	(569,918.50)	80,416.50	(489,502.00)
201710	(489,502.00)	(142,630.00)	(632,132.00)
201711	(632,132.00)	2,544.00	(629,588.00)
201712	(629,588.00)	4,288.00	(625,300.00)
		<b>46,179.50</b>	

Ferc Acct:252000 Service:GD Jurisdiction:ID			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(69,427.73)	0.00	(69,427.73)
201702	(69,427.73)	0.00	(69,427.73)
201703	(69,427.73)	0.00	(69,427.73)
201704	(69,427.73)	0.00	(69,427.73)
201705	(69,427.73)	0.00	(69,427.73)
201706	(69,427.73)	0.00	(69,427.73)
201707	(69,427.73)	0.00	(69,427.73)
201708	(69,427.73)	1,424.00	(68,003.73)
201709	(68,003.73)	64,635.73	(3,368.00)
201710	(3,368.00)	0.00	(3,368.00)
201711	(3,368.00)	0.00	(3,368.00)
201712	(3,368.00)	0.00	(3,368.00)
		<b>66,059.73</b>	

Ferc Acct:252000 Service:GD Jurisdiction:WA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	(11,804.07)	0.00	(11,804.07)
201702	(11,804.07)	0.00	(11,804.07)
201703	(11,804.07)	0.00	(11,804.07)
201704	(11,804.07)	0.00	(11,804.07)
201705	(11,804.07)	0.00	(11,804.07)
201706	(11,804.07)	0.00	(11,804.07)
201707	(11,804.07)	0.00	(11,804.07)
201708	(11,804.07)	11,804.07	0.00
201709	0.00	0.00	0.00
201710	0.00	0.00	0.00
201711	0.00	0.00	0.00
201712	0.00	0.00	0.00
		<b>11,804.07</b>	

Ferc Acct:252000 Service:CD Jurisdiction:AA			
Ferc Acct Desc:CUSTOMER ADVANCE ASSIGNED TO P			
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
201701	11,624.00	(11,624.00)	0.00
201702	0.00	(14,269.50)	(14,269.50)
201703	(14,269.50)	14,269.50	0.00
201704	0.00	0.00	0.00
201705	0.00	0.00	0.00
201706	0.00	(85,633.79)	(85,633.79)
201707	(85,633.79)	83,845.29	(1,788.50)
201708	(1,788.50)	(1,476.38)	(3,264.88)
201709	(3,264.88)	2,879.88	(385.00)
201710	(385.00)	(15.00)	(400.00)
201711	(400.00)	400.20	0.20
201712	0.20	(0.20)	0.00
		<b>(11,624.00)</b>	

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_



1-025

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-DDC-10

**AVISTA UTILITIES  
Washington Customer Deposits**

Date	No. of Accounts	Deposits Held
12/31/2016	10,039	2,338,431.00
1/31/2017	10,048	2,331,378.26
2/28/2017	10,094	2,368,744.86
3/31/2017	10,239	2,397,119.98
4/30/2017	10,307	2,414,823.28
5/31/2017	10,300	2,437,274.61
6/30/2017	10,187	2,437,916.43
7/31/2017	10,084	2,430,050.71
8/31/2017	10,029	2,441,613.52
9/30/2017	9,972	2,474,395.92
10/31/2017	9,899	2,469,034.22
11/30/2017	9,871	2,469,878.76
12/31/2017	9,821	2,485,956.08

(Dec 2016 + Dec 2017) / 2                      \$2,412,193.54

**AMA Deposits**    \$2,423,702.01

**Allocate WA Deposits to Service (1):**

WA Electric	77.808%	<b>\$1,885,834.06</b>
WA Gas	22.192%	<b>\$537,867.95</b>
<b>TOTAL</b>		<u><b>\$2,423,702.01</b></u>

For Commission Basis Historical 2017 Rate

<u>Int. Rate Per WAC for 2017</u>	<u>Allocate to Service:</u>
1.79%	<b>\$33,756.43</b>
1.79%	<b>\$9,627.84</b>
	<u><b>\$43,384.27</b></u>

(1) Allocation based on Allocation Factor 9 from Results of Operations Report G-ALL-12A. This allocation factor provides similar electric/gas assignment as the Sales Revenue analysis used in prior cases, without the necessity of developing a separate allocator.

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/10/2018 Mgr. Review: \_\_\_\_\_



1.03

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Working Capital
	Adjustment Number	1.03
	Workpaper Reference	G-WC
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

NOTE: NO ADJUSTMENT  
 REQUIRED. RDB W/C  
 IS APPROPRIATELY  
 STATED.

JP 4/16/18

Avista Corp  
 Working Capital - Proposed Allocation  
 For the Twelve Month Period Ending December 31, 2017  
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 12,343,104.99

Allocation Factor	Allocation Factor	Total	Non-Operating	Operating	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	27,615,325.50	(2,413,737.94)	25,201,587.56	65.35%	34.65%	0.00%	0.00%	0.00%	16,469,237.47	8,732,350.09	0.00	0.00	0.00
	ED.ID	(99,991.50)	8,739.83	(91,251.67)	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	(91,251.67)	0.00	0.00	0.00
	GD.AN	0.00	0.00	0.00	0.00%	0.00%	69.06%	30.94%	0.00%	0.00	0.00	0.00	0.00	0.00
	GD.ID	31,674.10	(2,768.50)	28,905.60	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	28,905.60	0.00
	GD.OR	1,616,250.24	(141,269.55)	1,474,980.69	0.00%	0.00%	0.00%	0.00%	100.00%	0.00	0.00	0.00	0.00	1,474,980.69
	GD.WA	64,415.48	(5,630.28)	58,785.20	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	58,785.20	0.00	0.00
<b>1 Total</b>		<b>29,227,673.82</b>	<b>(2,554,666.44)</b>	<b>26,673,007.38</b>						<b>16,469,237.47</b>	<b>8,641,098.42</b>	<b>58,785.20</b>	<b>28,905.60</b>	<b>1,474,980.69</b>
2	CD.AA	(18,299,303.34)	1,599,464.14	(16,699,839.20)	34.50%	18.08%	22.14%	11.28%	14.00%	(5,761,679.89)	(3,018,675.73)	(3,697,997.16)	(1,883,254.26)	(2,338,232.16)
	CD.ID	(31,704.33)	2,771.14	(28,933.19)	0.00%	61.14%	0.00%	38.86%	0.00%	0.00	(17,689.09)	0.00	(11,244.10)	0.00
	CD.WA	(580,849.16)	50,769.55	(530,079.61)	61.14%	0.00%	38.86%	0.00%	0.00%	(324,078.46)	0.00	(206,001.15)	0.00	0.00
	ED.AN	(24,596.42)	2,149.87	(22,446.55)	65.62%	34.38%	0.00%	0.00%	0.00%	(14,729.45)	(7,717.10)	0.00	0.00	0.00
	ED.ID	2,629,660.84	(229,847.45)	2,399,813.39	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	2,399,813.39	0.00	0.00	0.00
	ED.WA	7,768,984.97	(679,053.87)	7,089,931.10	100.00%	0.00%	0.00%	0.00%	0.00%	7,089,931.10	0.00	0.00	0.00	0.00
	GD.AA	0.00	0.00	0.00	0.00%	0.00%	46.69%	23.78%	29.53%	0.00	0.00	0.00	0.00	0.00
	GD.AN	(2,981.47)	260.60	(2,720.87)	0.00%	0.00%	66.26%	33.74%	0.00%	0.00	0.00	(1,802.78)	(918.09)	0.00
	GD.ID	514,762.83	(44,993.23)	469,769.60	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	469,769.60	0.00
	GD.WA	1,724,007.31	(150,688.13)	1,573,319.18	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	1,573,319.18	0.00	0.00
<b>2 Total</b>		<b>(6,302,018.77)</b>	<b>550,832.61</b>	<b>(5,751,186.16)</b>						<b>989,443.29</b>	<b>(644,268.52)</b>	<b>(2,332,481.91)</b>	<b>(1,425,646.85)</b>	<b>(2,338,232.16)</b>
4	CD.AA	149,573,682.82	(13,073,598.32)	136,500,084.50	48.00%	22.33%	14.59%	5.86%	9.23%	65,517,524.48	30,480,254.94	19,913,076.36	7,994,365.91	12,594,862.80
	CD.AN	(48,748.02)	4,260.86	(44,487.16)	53.10%	24.71%	15.83%	6.36%	0.00%	(23,624.40)	(10,990.61)	(7,044.17)	(2,827.98)	0.00
	CD.ID	(5,028.85)	439.55	(4,589.30)	0.00%	77.81%	0.00%	22.19%	0.00%	0.00	(3,570.89)	0.00	(1,018.41)	0.00
	CD.WA	(993,632.78)	86,849.21	(906,783.57)	77.81%	0.00%	22.19%	0.00%	0.00%	(705,559.23)	0.00	(201,224.34)	0.00	0.00
	ED.AN	(11,361,335.53)	993,045.93	(10,368,289.60)	68.25%	31.75%	0.00%	0.00%	0.00%	(7,076,253.97)	(3,292,035.63)	0.00	0.00	0.00
	ED.ID	2,495,983.15	(218,163.25)	2,277,819.90	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	2,277,819.90	0.00	0.00	0.00
	ED.MT	1,926.94	(168.43)	1,758.51	68.25%	31.75%	0.00%	0.00%	0.00%	1,200.17	558.35	0.00	0.00	0.00
	ED.WA	7,792,092.31	(681,073.59)	7,111,018.72	100.00%	0.00%	0.00%	0.00%	0.00%	7,111,018.72	0.00	0.00	0.00	0.00
	GD.AA	4,356,522.49	(380,785.07)	3,975,737.42	0.00%	0.00%	48.92%	19.64%	31.44%	0.00	0.00	1,944,886.03	780,800.03	1,250,051.36
	GD.AN	(3,747,478.14)	327,551.10	(3,419,927.04)	0.00%	0.00%	71.35%	28.65%	0.00%	0.00	0.00	(2,440,254.74)	(979,672.30)	0.00
	GD.ID	1,427,680.97	(124,787.51)	1,302,893.46	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	1,302,893.46	0.00
	GD.WA	1,886,856.21	(164,922.06)	1,721,934.15	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	1,721,934.15	0.00	0.00
<b>4 Total</b>		<b>151,378,521.57</b>	<b>(13,231,351.59)</b>	<b>138,147,169.98</b>						<b>64,824,305.77</b>	<b>29,452,036.06</b>	<b>20,931,373.29</b>	<b>9,094,540.72</b>	<b>13,844,914.16</b>
20	ED.ID	(4,902,669.22)	428,521.43	(4,474,147.79)	0.00%	100.00%	0.00%	0.00%	0.00%	0.00	(4,474,147.79)	0.00	0.00	0.00
	ED.MT	(6,567,656.07)	574,050.83	(5,993,605.24)	65.35%	34.65%	0.00%	0.00%	0.00%	(3,916,821.02)	(2,076,784.21)	0.00	0.00	0.00
	ED.OR	376,437.49	(32,902.80)	343,534.69	65.35%	34.65%	0.00%	0.00%	0.00%	224,499.92	119,034.77	0.00	0.00	0.00
	ED.WA	(16,482,127.34)	1,440,632.53	(15,041,494.81)	100.00%	0.00%	0.00%	0.00%	0.00%	(15,041,494.81)	0.00	0.00	0.00	0.00
	GD.ID	(1,335,609.90)	116,739.97	(1,218,869.93)	0.00%	0.00%	0.00%	100.00%	0.00%	0.00	0.00	0.00	(1,218,869.93)	0.00
	GD.OR	(250,190.95)	21,868.12	(228,322.83)	0.00%	0.00%	0.00%	0.00%	100.00%	0.00	0.00	0.00	0.00	(228,322.83)
	GD.WA	(3,926,187.36)	343,171.31	(3,583,016.05)	0.00%	0.00%	100.00%	0.00%	0.00%	0.00	0.00	(3,583,016.05)	0.00	0.00
<b>20 Total</b>		<b>(33,088,003.35)</b>	<b>2,892,081.39</b>	<b>(30,195,921.96)</b>						<b>(18,733,815.91)</b>	<b>(6,431,897.24)</b>	<b>(3,583,016.05)</b>	<b>(1,218,869.93)</b>	<b>(228,322.83)</b>
<b>Grand Total</b>		<b>141,216,173.27</b>	<b>(12,343,104.02)</b>	<b>128,873,069.25</b>						<b>63,549,170.61</b>	<b>31,016,968.72</b>	<b>15,074,660.52</b>	<b>6,478,929.53</b>	<b>12,753,339.86</b>

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Avista Corp  
 Working Capital - Proposed Allocation  
 For the Twelve Month Period Ending December 31, 2017  
 Average of Monthly Averages Basis

Total Non-Operating Working Capital (from ISWC) = 12,343,104.99

Allocation Factor Note	Allocation Factor Svc.Jur	Total	Non-Operating	Operating	Electric	Gas-North	Gas-South	ED-WA	ED-ID	GD-WA	GD-ID	GD-OR
1	ED.AN	27,615,325.50	(2,413,737.94)	25,201,587.56	100.00%			65.35%	34.65%			
	ED.ID	(99,991.50)	8,739.83	(91,251.67)	100.00%				100.00%			
	GD.AN	0.00	0.00	0.00						69.06%	30.94%	
	GD.ID	31,674.10	(2,768.50)	28,905.60		100.00%					100.00%	
	GD.OR	1,616,250.24	(141,269.55)	1,474,980.69			100.00%					100.00%
	GD.WA	64,415.48	(5,630.28)	58,785.20		100.00%				100.00%		
<b>1 Total</b>		<b>29,227,673.82</b>	<b>(2,554,666.44)</b>	<b>26,673,007.38</b>								
2	CD.AA	(18,299,303.34)	1,599,464.14	(16,699,839.20)	52.58%	33.42%	14.00%	65.62%	34.38%	66.26%	33.74%	100.00%
	CD.ID	(31,704.33)	2,771.14	(28,933.19)	61.14%	38.86%			100.00%			100.00%
	CD.WA	(580,849.16)	50,769.55	(530,079.61)	61.14%	38.86%		100.00%		100.00%		
	ED.AN	(24,596.42)	2,149.87	(22,446.55)	100.00%			65.62%	34.38%			
	ED.ID	2,629,660.84	(229,847.45)	2,399,813.39	100.00%				100.00%			
	ED.WA	7,768,984.97	(679,053.87)	7,089,931.10	100.00%			100.00%				
	GD.AA	0.00	0.00	0.00		70.47%	29.53%			66.26%	33.74%	100.00%
	GD.AN	(2,981.47)	260.60	(2,720.87)		100.00%				66.26%	33.74%	
	GD.ID	514,762.83	(44,993.23)	469,769.60		100.00%						100.00%
	GD.WA	1,724,007.31	(150,688.13)	1,573,319.18		100.00%				100.00%		
<b>2 Total</b>		<b>(6,302,018.77)</b>	<b>550,832.61</b>	<b>(5,751,186.16)</b>								
4	CD.AA	149,573,682.82	(13,073,598.32)	136,500,084.50	70.33%	20.45%	9.23%	68.25%	31.75%	71.35%	28.65%	100.00%
	CD.AN	(48,748.02)	4,260.86	(44,487.16)	77.81%	22.19%		68.25%	31.75%	71.35%	28.65%	
	CD.ID	(5,028.85)	439.55	(4,589.30)	77.81%	22.19%			100.00%			100.00%
	CD.WA	(993,632.78)	86,849.21	(906,783.57)	77.81%	22.19%		100.00%		100.00%		
	ED.AN	(11,361,335.53)	993,045.93	(10,368,289.60)	100.00%			68.25%	31.75%			
	ED.ID	2,495,983.15	(218,163.25)	2,277,819.90	100.00%				100.00%			
	ED.MT	1,926.94	(168.43)	1,758.51	100.00%			68.25%	31.75%			
	ED.WA	7,792,092.31	(681,073.59)	7,111,018.72	100.00%			100.00%				
	GD.AA	4,356,522.49	(380,785.07)	3,975,737.42		68.56%	31.44%			71.35%	28.65%	100.00%
	GD.AN	(3,747,478.14)	327,551.10	(3,419,927.04)		100.00%				71.35%	28.65%	
	GD.ID	1,427,680.97	(124,787.51)	1,302,893.46		100.00%						100.00%
	GD.WA	1,886,856.21	(164,922.06)	1,721,934.15		100.00%				100.00%		
	<b>4 Total</b>		<b>151,378,521.57</b>	<b>(13,231,351.59)</b>	<b>138,147,169.98</b>							
20	ED.ID	(4,902,669.22)	428,521.43	(4,474,147.79)	0.00%	100.00%		65.35%	34.65%			
	ED.MT	(6,567,656.07)	574,050.83	(5,993,605.24)	100.00%			65.35%	34.65%			
	ED.OR	376,437.49	(32,902.80)	343,534.69	100.00%			65.35%	34.65%			
	ED.WA	(16,482,127.34)	1,440,632.53	(15,041,494.81)	0.00%	100.00%		65.35%	34.65%			
	GD.ID	(1,335,609.90)	116,739.97	(1,218,869.93)		100.00%					100.00%	
	GD.OR	(250,190.95)	21,868.12	(228,322.83)			100.00%					100.00%
<b>20 Total</b>		<b>(33,088,003.35)</b>	<b>2,892,081.39</b>	<b>(30,195,921.96)</b>								
<b>Grand Total</b>		<b>141,216,173.27</b>	<b>(12,343,104.02)</b>	<b>128,873,069.25</b>								

1-03-2

1-03-3

**Avista Corp**  
**Combined Working Capital**  
**For the Twelve Month Period Ending December 31, 2017 - Average of Monthly Averages Basis**

Line No.	Description	
1	<b>AVERAGE INVESTED CAPITAL</b>	
2	Common Equity	1,696,841,955.73
3	Trust Originated Preferred Securities	51,547,000.00
4	Long-Term Debt	1,393,436,672.89
5	Unamortized Debt Expense & Reacq. Gain/Loss	(22,113,438.97)
6	Current Portion Long Term Debt	147,604,166.67
7	Notes Payable - Current	136,544,666.67
8		
9	<b>Total Average Invested Capital</b>	<b>3,403,861,022.99</b>
10		
11	<b>AVERAGE OPERATING INVESTMENTS</b>	
12		
13	Electric Utility Plant	3,881,687,840.26
14	Electric Accumulated Depreciation	(1,344,980,429.36)
15	Gas Utility Plant	1,076,186,794.33
16	Gas Accumulated Depreciation	(346,777,395.42)
17	WPNG Acquisition Adjustment	0.00
18	WPNG Acquisition Adju. Accum. Amort.	0.00
19	Common Plant	486,454,873.30
20	Common Accumulated Depreciation	(127,850,965.06)
21	Customer Deposits and Advances	(5,368,513.10)
22	Accumulated Deferred Taxes	(793,969,690.11)
23	Other Regulatory Assets/Liabilities	11,467,786.94
24	Unrecovered Purchased Gas Costs - PGA	(20,987,563.22)
25	Conservation Programs	14,612,540.13
26	Provision for Pensions	(72,598.45)
27	Investment in Exchange Power	5,308,007.50
28	<b>Total Average Operating Investment</b>	<b>2,835,710,687.74</b>
29		
30		
31	<b>Construction Work in Progress</b>	
32		
33	Electric and Gas Construction Work in Process	155,298,601.54
34	Preliminary Surveys	39,056.94
35	<b>Total Construction Work in Progress</b>	<b>155,337,658.48</b>
36		
37	<b>Non-Utility / Nonoperating Investments</b>	
38		
39	Non-Utility Property	13,017,585.82
40	Investment in Subsidiaries	164,945,617.33
41	Other Investments & FAS 133	11,703,636.17
42	Other Special Funds	(847.29)
43	Special Deposits and Temporary Investments	0.00
44	Misc. Deferred Charges / Other Deferred Credits Net	(26,024,100.84)
45	Receivable/Payable Associated Co.-Net	3,014,181.13
46	Derivative Assets/Liabilities Net	89,592,754.22
47	Accumulated Deferred Federal Income Tax	15,884,611.87
48	FAS 109 Regulatory Asset/Liability Net	0.97
49	Other Accounts and Notes Receivable	0.00
50	Other Current and Accrued Liabilities	(536,935.88)
51	<b>Total Non Operating Investment</b>	<b>271,596,503.50</b>
52		
53	<b>Total Average Investments</b>	<b>3,262,644,849.72</b>
54		
55	<b>Total Investor Supplied Capital</b>	<b>141,216,173.27</b>
56		
57		
58		
59		
60		
61	<b>I - ALLOCATION OF WORKING CAPITAL - OPERATING &amp; NON-OPERATING</b>	

1.03-4

**Avista Corp**  
**Combined Working Capital**  
**For the Twelve Month Period Ending December 31, 2017 - Average of Monthly Averages Basis**

<b>Line No.</b>	<b>Description</b>	
62	Total Investment	3,262,644,849.72
63	Less:	
64	Electric and Gas Construction Work in Progress	(155,298,601.54)
65	Preliminary Survey	(39,056.94)
66	Total Investment - Net of CWIP and Preliminary Survey	<u>3,107,307,191.24</u>
67		
68	Total Investor Supplied Working Capital	141,216,173.27
1	Investor Supplied Working Capital Ratio	4.545%
2		
3	Total Average Operating Investment	<u>\$2,835,710,687.74</u>
4		
5	Total Operating Working Capital	<u>\$128,873,068.28</u>
6		
7	Total Non-Operating Working Capital	<u>\$12,343,104.99</u>

**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	128150	SPECIAL FUNDS-CS2 GE LTSA ADVA	ZZ	ZZ	6,724,932.60
1	ED.AN	128155	SPECIAL FUNDS-CS2 LTSA ADV-O&M	ZZ	ZZ	0.00
1	ED.AN	128300	SPECIAL FUNDS-TRANSMN SRVC RE	ZZ	ZZ	78,092.98
1	ED.AN	134150	OTHER SPECIAL DEPOSITS-ENERGY	ZZ	ZZ	0.00
1	ED.AN	135600	WORKING FUND-CS2	ZZ	ZZ	0.00
1	ED.AN	135630	WORKING FUND-COLSTRIP	ZZ	ZZ	1,134,245.86
1	ED.AN	142150	CUST ACCT REC-CT FUEL SALES	ZZ	ZZ	1,947,415.58
1	ED.AN	142500	CUST ACCT REC-UNBILLED REV ELE	ZZ	ZZ	29,953,977.92
1	ED.AN	142610	CUST ACCT REC-RESALE ELECTRIC	ZZ	ZZ	6,772,338.97
1	ED.AN	143210	OTHER ACCT REC-POWER TRANSACTI	ZZ	ZZ	1,939,731.42
1	ED.AN	143220	OTHER ACCT REC-HEADWATER	ZZ	ZZ	25,001.33
1	ED.AN	143501	OTHER ACCT REC-PRE-LINE SCHOOL	ZZ	ZZ	75,473.57
1	ED.AN	143502	OTHER ACCT REC-APP LNMN SCHOOL	ZZ	ZZ	3,510.49
1	ED.AN	151120	FUEL STOCK COAL-COLSTRIP	ZZ	ZZ	2,340,220.80
1	ED.AN	151210	FUEL STOCK HOG FUEL-KFGS	ZZ	ZZ	1,701,118.26
1	ED.AN	154300	PLANT MAT & OPER SUP-COYOTE SP	ZZ	ZZ	1,043,606.63
1	ED.AN	154400	PLANT MAT & OPER SUP-COLSTRIP	ZZ	ZZ	2,810,564.03
1	ED.AN	165210	PREPAYMENTS-RATHDRM MUN DVLPMT	ZZ	ZZ	0.00
1	ED.AN	165240	PREPAYMENTS-BPA TRANS RESERVAT	ZZ	ZZ	3,785.83
1	ED.AN	165250	COLSTRIP PREPAID ASSET	ZZ	ZZ	(11,963.79)
1	ED.AN	165260	PREPAYMENTS-SPOKANE TRIBE	ZZ	ZZ	450,412.88
1	ED.AN	165270	PREPAYMENTS-REC & CCX	ZZ	ZZ	0.00
1	ED.AN	165312	GAS IMBALANCE - LANCASTER	ED	AN	(10,454.78)
1	ED.AN	165340	GAS IMBALANCE-COYOTE SPRINGS 2	ED	AN	3,611.23
1	ED.AN	165350	GAS IMBALANCE-RATHDRUM	ED	AN	23,218.39
1	ED.AN	165360	GAS IMBALANCE-NORTHEAST CT	ED	AN	(933.38)
1	ED.AN	165370	GAS IMBALANCE-BOULDER PARK	ED	AN	743.54
1	ED.AN	165380	GAS IMBALANCE-KETTLE FALLS CT	ED	AN	311.59
1	ED.AN	165390	GAS IMBALANCE-KETTLE FALLS GS	ED	AN	115.96
1	ED.AN	190365	ADFIT-MT Lease Payments	ED	AN	402,680.81
1	ED.AN	232110	ACCTS PAY-POWER TRANSACTIONS	ZZ	AA/ZZ	(8,497,664.69)
1	ED.AN	232170	ACCTS PAY-BPA TRANSACTIONS	ZZ	ZZ	(3,301,741.96)
1	ED.AN	232180	ACCTS PAY-POLE RENTAL	ZZ	ZZ	(197,756.46)
1	ED.AN	232610	ACCTS PAY-COLSTRIP COAL	ZZ	ZZ	(1,971,732.33)
1	ED.AN	232620	ACCTS PAY-TURBINE GAS	ZZ	ZZ	(4,975,336.67)
1	ED.AN	232630	ACCTS PAY-COLSTRIP OPERATIONS	ZZ	ZZ	(2,329,232.46)

1.03-5



**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
1	ED.AN	232640	ACCTS PAY-KETTLE FALLS HOG FUE	ZZ	ZZ	(261,028.74)
1	ED.AN	232660	ACCTS PAY-CS2 OPERATIONS AVA S	ZZ	ZZ	(875,151.91)
1	ED.AN	232681	ACCTS PAY LAKE CDA CURRENT FUN	ZZ	ZZ	(183,333.28)
1	ED.AN	234390	INTEREST INC PAYABLE-SPOKANE E	ZZ	ZZ	0.00
1	ED.AN	235400	TRANSMISSION SERVICE DEPOSITS	ZZ	ZZ	(745,270.09)
1	ED.AN	242060	MISC LIAB-FOREST USE PERMITS	ZZ	ZZ	(3,017,570.96)
1	ED.AN	242375	MISC LIAB-MT LEASE PAYMENTS	ZZ	ZZ	(3,315,483.33)
1	ED.AN	242385	MISC LIAB-MT INVASIVE SPECIES FEE	ED	AN	(113,275.37)
1	ED.AN	242500	MISC LIABILITY-MISC NON-MON PW	ZZ	ZZ	(11,854.97)
<b>1</b>	<b>ED.AN Total</b>					<b>27,615,325.50</b>
1	ED.ID	186365	REGULATORY ASSET FOR COLSTRIP	ED	ID	(99,991.50)
<b>1</b>	<b>ED.ID Total</b>					<b>(99,991.50)</b>
1	GD.AN	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	GD	AN	0.00
<b>1</b>	<b>GD.AN Total</b>					<b>0.00</b>
1	GD.ID	165320	GAS IMBALANCE-AVISTA LDC	GD	ID	31,674.10
<b>1</b>	<b>GD.ID Total</b>					<b>31,674.10</b>
1	GD.OR	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	OR	(2,412.84)
1	GD.OR	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	OR	1,501,339.44
1	GD.OR	144600	ACCUMULATED RETAIL REINSTATEME	GD	OR	0.00
1	GD.OR	144700	ACCUMULATED RETAIL RECOVERIES	GD	OR	0.00
1	GD.OR	165320	GAS IMBALANCE-AVISTA LDC	GD	OR	(62,214.52)
1	GD.OR	190200	ADFIT INJURY AND DAMAGE	GD	AS/OR	5,249.82
1	GD.OR	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AS/OR	(643,744.48)
1	GD.OR	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	CA/OR	628,744.48
1	GD.OR	236250	MOTOR VEHICLE TAX-OREGON	ZZ	ZZ	0.00
1	GD.OR	236680	OR/CA TAXES ACCRUED BETC-OREGO	ZZ	ZZ	92,079.52
1	GD.OR	236690	OR REGULATORY BETC	ZZ	ZZ	30,547.13
1	GD.OR	242400	STATE COMMISSION FEE ACCRUED	GD	OR	112,883.15
1	GD.OR	242770	LOW INCOME ENERGY ASSIST	GD	OR	(46,221.46)
<b>1</b>	<b>GD.OR Total</b>					<b>1,616,250.24</b>
1	GD.WA	165320	GAS IMBALANCE-AVISTA LDC	GD	WA	64,415.48
<b>1</b>	<b>GD.WA Total</b>					<b>64,415.48</b>
<b>1 Total</b>						<b>29,227,673.82</b>
2	CD.AA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	CA	0.00
2	CD.AA	144600	ACCUMULATED RETAIL REINSTATEME	GD	CA	0.00
2	CD.AA	144700	ACCUMULATED RETAIL RECOVERIES	GD	CA	0.00

1.03-6



Avista Corp  
**Summary - Working Capital (Not Combined)**  
For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
2	CD.AA	144990	ACC PROV FOR UNCOLLECTIBLES-RE	CD	AA	(20,161,877.29)
2	CD.AA	190810	ADFIT BAD DEBT RESERVE & WRITE	CD	AA	1,862,573.95
<b>2</b>	<b>CD.AA Total</b>					<b>(18,299,303.34)</b>
2	CD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	ID	0.00
2	CD.ID	144600	ACCUMULATED RETAIL REINSTATEME	CD	ID	0.00
2	CD.ID	144700	ACCUMULATED RETAIL RECOVERIES	CD	ID	0.00
2	CD.ID	242400	STATE COMMISSION FEE ACCRUED	CD	ID	(31,704.33)
<b>2</b>	<b>CD.ID Total</b>					<b>(31,704.33)</b>
2	CD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	CD	WA	0.00
2	CD.WA	144600	ACCUMULATED RETAIL REINSTATEME	CD	WA	0.00
2	CD.WA	144700	ACCUMULATED RETAIL RECOVERIES	CD	WA	0.00
2	CD.WA	242400	STATE COMMISSION FEE ACCRUED	CD	WA	279,312.73
2	CD.WA	242770	LOW INCOME ENERGY ASSIST	CD	WA	(860,161.89)
<b>2</b>	<b>CD.WA Total</b>					<b>(580,849.16)</b>
2	ED.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	AN	(24,596.42)
2	ED.AN	144610	ACC PROV FOR UNCOLLECTIBLES-RE	ED	AN	0.00
2	ED.AN	190810	ADFIT BAD DEBT RESERVE & WRITE	ED	AN	0.00
<b>2</b>	<b>ED.AN Total</b>					<b>(24,596.42)</b>
2	ED.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	ID	2,629,660.84
<b>2</b>	<b>ED.ID Total</b>					<b>2,629,660.84</b>
2	ED.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	ED	WA	0.00
2	ED.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	ED	WA	8,505,039.79
2	ED.WA	144700	ACCUMULATED RETAIL RECOVERIES	ED	WA	0.00
2	ED.WA	232830	CITY OF PALOUSE STREET LIGHTS	ED/ZZ	WA/ZZ	(22,549.64)
2	ED.WA	242770	LOW INCOME ENERGY ASSIST	ED	WA	(713,505.18)
<b>2</b>	<b>ED.WA Total</b>					<b>7,768,984.97</b>
2	GD.AA	144610	ACC PROV FOR UNCOLLECTIBLES-RE	GD	AA	0.00
<b>2</b>	<b>GD.AA Total</b>					<b>0.00</b>
2	GD.AN	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	AN	(2,981.47)
<b>2</b>	<b>GD.AN Total</b>					<b>(2,981.47)</b>
2	GD.ID	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	ID	514,762.83
<b>2</b>	<b>GD.ID Total</b>					<b>514,762.83</b>
2	GD.WA	144030	ACC PRV UNCOLL NET OF ACTUAL-D	GD	WA	0.00
2	GD.WA	144200	ACCUMULATED RETAIL WRITE-OFFS	GD	WA	1,724,007.31
<b>2</b>	<b>GD.WA Total</b>					<b>1,724,007.31</b>
<b>2 Total</b>						<b>(6,302,018.77)</b>

1.03-7



**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	131100	CASH-US BANK	ZZ	ZZ	2,459,891.23
4	CD.AA	131110	CASH-WELLS FARGO	ZZ	ZZ	(1,307,001.57)
4	CD.AA	131120	CASH-PAYROLL	ZZ	ZZ	(37,137.89)
4	CD.AA	131140	CASH-WORKERS COMPENSATION	ZZ	ZZ	(15,985.21)
4	CD.AA	131170	CASH - AM&D (METALFX)	ZZ	ZZ	0.00
4	CD.AA	131400	CASH - CANADIAN ACCOUNT (USD)	ZZ	ZZ	30,005.96
4	CD.AA	134100	SPECIAL DEPOSITS-INTEREST RATE	ZZ	ZZ	37,320,416.67
4	CD.AA	134101	SPECIAL DEPOSITS-IR SWAP CONTRA	ZZ	ZZ	(37,320,416.67)
4	CD.AA	134120	OTHER SPECIAL DEPOSITS - NEWED	ZZ	ZZ	0.00
4	CD.AA	134122	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	11,691,964.25
4	CD.AA	134123	OTHER SPECIAL DEPOSITS - WELLS FARGO	ZZ	ZZ	9,135,432.40
4	CD.AA	134200	OTHER SPECIAL DEPOSITS - MIZUH	ZZ	ZZ	239,162.87
4	CD.AA	135100	WORKING FUNDS-EMPLOYEE	ZZ	ZZ	0.00
4	CD.AA	135400	WORKING FUND-REAL ESTATE DEPT	ZZ	ZZ	10,000.00
4	CD.AA	135430	WORKING FUND-FLEET MANAGEMENT	ZZ	ZZ	5,000.00
4	CD.AA	136000	TEMPORARY CASH INVESTMENTS	ZZ	ZZ	5,913,400.00
4	CD.AA	136300	TEMP CASH INVEST-AFS SECURITIE	ZZ	ZZ	0.00
4	CD.AA	142100	CUST ACCT REC-RETAIL SERVICE	ZZ	ZZ	83,444,113.20
4	CD.AA	142200	CUST ACCT REC-CONTRACTS	ZZ	ZZ	372,143.82
4	CD.AA	142350	CUST ACCT REC- NET PRESENTATIO	ZZ	ZZ	(1,034,695.23)
4	CD.AA	143020	GST	ZZ	ZZ	2,111,345.41
4	CD.AA	143025	HST	ZZ	ZZ	0.00
4	CD.AA	143050	OTHER ACCT REC-RETIREE DEDUCTI	ZZ	ZZ	(441,279.31)
4	CD.AA	143200	OTHER ACCT REC-OTHER MISC	ZZ	ZZ	126,854.08
4	CD.AA	143390	OTHER ACCT REC-WILMINGTON TRUS	ZZ	ZZ	0.00
4	CD.AA	143500	OTHER ACCT REC-MISCELLANEOUS	ZZ	ZZ	1,930,956.02
4	CD.AA	143510	CSS ACCOUNTS RECEIVABLES	ZZ	ZZ	0.00
4	CD.AA	143550	OTHER ACCT REC-DAMAGE CLAIMS	ZZ	ZZ	397,428.65
4	CD.AA	143900	OTHER ACCT REC-DEVELOPERS PROM	ZZ	ZZ	2,726.31
4	CD.AA	154100	PLANT MATERIALS & OPER SUPPLIE	ZZ	ZZ	34,437,883.15
4	CD.AA	154500	SUPPLY CHAIN RECEIVING INVENTO	ZZ	ZZ	4,663.31
4	CD.AA	154550	SUPPLY CHAIN AVERAGE COST VARI	ZZ	ZZ	141.32
4	CD.AA	154560	SUPPLY CHAIN INVOICE PRICE VAR	ZZ	ZZ	12.53
4	CD.AA	163000	STORES EXPENSE UNDISTRIBUTED	ZZ	ZZ	(6,059.01)
4	CD.AA	163200	STORES EXPENSE-SUPPLY CHAIN IN	ZZ	ZZ	17,800.69
4	CD.AA	165100	PREPAYMENTS-PREPAID INSURANCE	ZZ	ZZ	2,644,047.39

1.03-8

Avista Corp  
**Summary - Working Capital (Not Combined)**  
For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	165110	PREPAYMENTS-MISC	ZZ	ZZ	0.00
4	CD.AA	165150	PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	8,813,131.35
4	CD.AA	165160	LT PREPAYMENTS-PREPAID LICENSE FE	ZZ	ZZ	2,122,260.58
4	CD.AA	165180	PREPAYMENTS-CUSTOMER BILLING S	ZZ	ZZ	51,270.03
4	CD.AA	165190	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	0.00
4	CD.AA	165191	RESOURCE DEFERRED OPT EXPENSE	ZZ	ZZ	731,694.67
4	CD.AA	165192	RESOURCE DEFERRED OPT EXP - WELLS	ZZ	ZZ	611,061.86
4	CD.AA	165200	PREPAYMENTS-POSTAGE METERS	ZZ	ZZ	32,615.03
4	CD.AA	165550	PREPAYMENTS-WILMINGTON TRUST	ZZ	ZZ	0.00
4	CD.AA	171000	INTEREST & DIVIDENDS RECEIVABL	ZZ	ZZ	146,336.58
4	CD.AA	172500	RENTS RECEIVABLE-MISCELLANEOUS	ZZ	ZZ	349,906.21
4	CD.AA	172510	RENTS RECEIVABLE-ACCRUED	ZZ	ZZ	1,318,653.47
4	CD.AA	184260	PAYROLL BENEFITS CLEARING	ZZ	ZZ	9,394.00
4	CD.AA	184270	PAYROLL TAXES CLEARING	ZZ	ZZ	(460,308.53)
4	CD.AA	186180	PREPAID AIRPLANE LEASE EXPENSE	ZZ	ZZ	147,322.20
4	CD.AA	186205	PLANT ALLOC OF CLEARING JOURNA	ZZ	ZZ	6,294,514.39
4	CD.AA	186400	MISC DEFERRED DEBITS TREASURY	CD	AA	285,260.96
4	CD.AA	190150	ADFIT FAS87 UNFUNDED PENSION	CD/ZZ	AA/AN/ZZ	(22,667,375.88)
4	CD.AA	190830	ADFIT PAID TIME OFF	CD	AA	4,179,592.52
4	CD.AA	228210	PAYMENT/REFUND INJURY & DAMAGE	ZZ	ZZ	0.00
4	CD.AA	228300	ACCUM PROV FAS106 POST RET MED	ZZ	ZZ	(23,181,599.08)
4	CD.AA	228320	ACCUM PROV FAS87 ACCUM PEN COS	ZZ	ZZ	75,986,960.95
4	CD.AA	228330	HRA - RETIREE	ZZ	ZZ	(4,936,681.72)
4	CD.AA	228335	HRA - ACTIVE EMPLOYEES	ZZ	ZZ	(5,651,554.57)
4	CD.AA	228340	ACCUM PROV MED CLAIMS PAYABLE	ZZ	ZZ	(3,440,265.60)
4	CD.AA	232100	ACCTS PAY-GENERAL	ZZ	ZZ	(4,987,031.15)
4	CD.AA	232120	ACCTS PAY-PAYROLL OTHER	ZZ	ZZ	(352,991.80)
4	CD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	CD	AA	0.00
4	CD.AA	232160	ACCTS PAY-STAMPS	ZZ	ZZ	514.04
4	CD.AA	232200	ACCTS PAY-VOUCHERS	ZZ	ZZ	(12,772,418.57)
4	CD.AA	232300	ACCTS PAY-PAYROLL	ZZ	ZZ	(4,680,954.40)
4	CD.AA	232350	ACCTS PAY- NET PRESENTATION AC	ZZ	ZZ	1,034,695.23
4	CD.AA	232360	ACCTS PAY-NEGATIVE CASH ADJUSTMENT	ZZ	ZZ	(1,154,159.71)
4	CD.AA	232370	LIABILITY AWARD INCENTIVE ACCR	ZZ	ZZ	(881,432.81)
4	CD.AA	232380	ACCTS PAY-EMPLOYEE INCENTIVE P	ZZ	ZZ	(8,293,562.39)
4	CD.AA	232390	ACCTS PAY-SEVERANCE ACCRUAL	ZZ	ZZ	0.00

1.03-9



**Avista Corp**  
**Summary - Working Capital (Not Combined)**  
**For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis**

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.AA	232400	ACCTS PAY-UNCLAIMED FUNDS	ZZ	ZZ	(72,250.12)
4	CD.AA	232650	ACCTS PAY-RESOURCE ACCOUNTING	ZZ	ZZ	(27,584.75)
4	CD.AA	232670	ACCTS PAY-RESOURCE TRANS FEE	ZZ	ZZ	0.00
4	CD.AA	232800	CUSTOMER REFUNDS PAYABLE-CSS	ZZ	ZZ	(129,131.74)
4	CD.AA	232820	CUSTOMER REFUNDS PAYABLE-CCB	ZZ	ZZ	0.00
4	CD.AA	236000	TAXES ACCRUED-FEDERAL	ZZ	ZZ	31,396,739.49
4	CD.AA	236050	TAXES ACCRUED - STATE	ZZ	ZZ	(779,702.91)
4	CD.AA	236100	TAXES OTHER THAN INC-WA/ID & O	ZZ	ZZ	79,631.21
4	CD.AA	236500	USE TAX ACCRUAL	ZZ	ZZ	(123,132.04)
4	CD.AA	237100	INTEREST ACCRUED - LT DEBT	ZZ	ZZ	(23,207,587.43)
4	CD.AA	237200	INTEREST ACCRUED - OTHER LIABI	ZZ	ZZ	(200,527.70)
4	CD.AA	237210	INTEREST ACCRUED - CUST DEPOSI	ZZ	ZZ	0.00
4	CD.AA	241000	PAYROLL TAX PAYABLE	ZZ	ZZ	(367,876.61)
4	CD.AA	241200	SALES TAX PAYABLE	ZZ	ZZ	0.00
4	CD.AA	241300	DIRECTORS WA B&O TAXES PAYABLE	ZZ	ZZ	(12,126.43)
4	CD.AA	242050	MISC LIAB-MARGIN CALL DEPOSIT	ZZ	ZZ	(2,790,833.33)
4	CD.AA	242051	MISC LIAB-MARGIN CALL DEPOSIT CONTRA	ZZ	ZZ	0.00
4	CD.AA	242090	SETTLEMENT PAYABLE	ZZ	ZZ	77,583.33
4	CD.AA	242095	MISC LIAB-MIRABEAU ACCRUED REN	ZZ	ZZ	0.00
4	CD.AA	242200	MISC LIAB-AUDIT EXP ACC	ZZ	ZZ	329,269.19
4	CD.AA	242700	MISC LIAB-PAYROLL EQLZTN	ZZ	ZZ	(20,127,902.73)
4	CD.AA	242900	ACCTS PAYABLE INVENTORY ACCRUA	ZZ	ZZ	(103,917.09)
4	CD.AA	242910	ACCTS PAYABLE EXPENSE ACCRUAL-	ZZ	ZZ	(2,090,153.86)
4	CD.AA	283150	FAS 106-CURRENT	CD/ZZ	AA/ZZ	5,783,320.35
4	CD.AA	283152	FAS 106-CURRENT	CD	AA	(175,916.16)
4	CD.AA	283153	FAS 106-CURRENT	CD	AA	1,328,119.92
<b>4</b>	<b>CD.AA Total</b>					<b>149,573,682.82</b>
4	CD.AN	232700	WA/ID-PROJECT SHARE	CD/ZZ	AA/ZZ	(22,022.39)
4	CD.AN	232710	WA/ID-GIFT CERTIFICATES	ZZ	ZZ	(26,725.63)
4	CD.AN	236220	WA/ID MOTOR VEHICLE TX - WASHI	ZZ	ZZ	0.00
4	CD.AN	236230	WA/ID MOTOR VEHICLE TX - IDAH	ZZ	ZZ	0.00
<b>4</b>	<b>CD.AN Total</b>					<b>(48,748.02)</b>
4	CD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	CD	ID	(4,975.80)
4	CD.ID	241000	PAYROLL TAX PAYABLE	CD	ID	0.00
4	CD.ID	241200	SALES TAX PAYABLE	CD	ID	(53.05)
<b>4</b>	<b>CD.ID Total</b>					<b>(5,028.85)</b>

1.63-10



Avista Corp  
**Summary - Working Capital (Not Combined)**  
 For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	CD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	CD	WA	(937,434.50)
4	CD.WA	236500	TAXES OTHER THAN INC-WA/ID & O	CD	WA	0.00
4	CD.WA	241000	PAYROLL TAX PAYABLE	CD	WA	0.00
4	CD.WA	241200	SALES TAX PAYABLE	CD	WA	(2,203.77)
4	CD.WA	242780	AVISTA GRANTS ENG SUSTAIN WSU-	CD	WA	(22,744.51)
4	CD.WA	242790	MISC LIAB-MOBIUS	CD	WA	(31,250.00)
<b>4</b>	<b>CD.WA Total</b>					<b>(993,632.78)</b>
4	ED.AN	190200	ADFIT INJURY AND DAMAGE	ED	AN	68,379.87
4	ED.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	ED	AN	(10,485,377.40)
4	ED.AN	232135	ACCTS PAY-LDC GAS BROKER FEES	ED	AN	0.00
4	ED.AN	242300	MISC LIAB-FERC ADMIN FEE ACC	ED	AN	(749,999.76)
4	ED.AN	242310	MISC LIAB-FERC ELEC ADMIN CHG	ED	AN	(194,338.24)
<b>4</b>	<b>ED.AN Total</b>					<b>(11,361,335.53)</b>
4	ED.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	ID	2,495,983.15
4	ED.ID	283150	FAS 106-CURRENT	ED	ID	0.00
<b>4</b>	<b>ED.ID Total</b>					<b>2,495,983.15</b>
4	ED.MT	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	MT	1,926.94
<b>4</b>	<b>ED.MT Total</b>					<b>1,926.94</b>
4	ED.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	ED	WA	7,792,092.31
4	ED.WA	241200	SALES TAX PAYABLE	ED	WA	0.00
4	ED.WA	283150	FAS 106-CURRENT	ED	WA	0.00
<b>4</b>	<b>ED.WA Total</b>					<b>7,792,092.31</b>
4	GD.AA	142510	CUST ACCT REC-UNBILLED REV GAS	ZZ	ZZ	14,435,347.08
4	GD.AA	142600	CUST ACCT REC-RESALE GAS	ZZ	ZZ	7,507,926.51
4	GD.AA	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AA	(462.11)
4	GD.AA	232130	ACCTS PAY-GAS SUPPLY TRANSACTI	ZZ	ZZ	(17,317,948.63)
4	GD.AA	232135	ACCTS PAY-LDC GAS BROKER FEES	ZZ	ZZ	(11.97)
4	GD.AA	232140	ACCTS PAY-GAS RESEARCH INSTITU	ZZ	ZZ	55,433.35
4	GD.AA	232545	ACCTS PAY-JACKSON PRAIRIE STOR	ZZ	ZZ	(323,761.74)
<b>4</b>	<b>GD.AA Total</b>					<b>4,356,522.49</b>
4	GD.AN	190200	ADFIT INJURY AND DAMAGE	GD	AN	17,338.26
4	GD.AN	228200	ACCUM PROV FOR INJURY & DAMAGE	GD	AN	(3,764,816.40)
<b>4</b>	<b>GD.AN Total</b>					<b>(3,747,478.14)</b>
4	GD.ID	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	ID	1,427,680.97
<b>4</b>	<b>GD.ID Total</b>					<b>1,427,680.97</b>
4	GD.WA	228210	PAYMENT/REFUND INJURY & DAMAGE	GD	WA	2,287,597.54

1.03-11

Avista Corp  
**Summary - Working Capital (Not Combined)**  
 For the Twelve Month Period Ended December 31, 2017 - Average of Monthly Averages Basis

Allocation Factor	Assigned Svc.Jur	Account	Account Description	Input Svc	Input Jur	Sum Averaged Amount
4	GD.WA	241200	SALES TAX PAYABLE	GD	WA	0.00
4	GD.WA	242770	LOW INCOME ENERGY ASSIST	GD	WA	(400,741.33)
4	GD.WA	283150	FAS 106-CURRENT	GD	WA	0.00
<b>4</b>	<b>GD.WA Total</b>					<b>1,886,856.21</b>
<b>4 Total</b>						<b>151,378,521.57</b>
20	ED.ID	236100	TAXES OTHER THAN INC-WA/ID & O	ED	ID	(4,902,669.22)
<b>20</b>	<b>ED.ID Total</b>					<b>(4,902,669.22)</b>
20	ED.MT	236100	TAXES OTHER THAN INC-WA/ID & O	ED	MT	(6,567,656.07)
<b>20</b>	<b>ED.MT Total</b>					<b>(6,567,656.07)</b>
20	ED.OR	236100	TAXES OTHER THAN INC-WA/ID & O	ED	OR	376,437.49
<b>20</b>	<b>ED.OR Total</b>					<b>376,437.49</b>
20	ED.WA	236100	TAXES OTHER THAN INC-WA/ID & O	ED	WA	(16,482,127.34)
<b>20</b>	<b>ED.WA Total</b>					<b>(16,482,127.34)</b>
20	GD.ID	236100	TAXES OTHER THAN INC-WA/ID & O	GD	ID	(1,335,609.90)
<b>20</b>	<b>GD.ID Total</b>					<b>(1,335,609.90)</b>
20	GD.OR	236100	TAXES OTHER THAN INC-WA/ID & O	GD	OR	(250,190.95)
<b>20</b>	<b>GD.OR Total</b>					<b>(250,190.95)</b>
20	GD.WA	236100	TAXES OTHER THAN INC-WA/ID & O	GD	WA	(3,926,187.36)
<b>20</b>	<b>GD.WA Total</b>					<b>(3,926,187.36)</b>
<b>20 Total</b>						<b>(33,088,003.35)</b>
<b>Grand Total</b>						<b>\$141,216,173.27</b>

1.03-12



1.04

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	AMI Rate Base	G-AMI
	Adjustment Number		1.04
	Workpaper Reference		G-AMI
	REVENUES		
1	Total General Business	\$ -	-
2	Total Transportation	-	-
3	Other Revenues	-	-
4	Total Gas Revenues	-	-
	EXPENSES		
	Production Expenses		
5	City Gate Purchases	-	-
6	Purchased Gas Expense	-	-
7	Net Nat Gas Storage Trans	-	-
8	Total Production	-	-
	Underground Storage		
9	Operating Expenses	-	-
10	Depreciation/Amortization	-	-
11	Taxes	-	-
12	Total Underground Storage	-	-
	Distribution		
13	Operating Expenses	-	-
14	Depreciation/Amortization	-	-
15	Taxes	-	-
16	Total Distribution	-	-
17	Customer Accounting	-	-
18	Customer Service & Information	-	-
19	Sales Expenses	-	-
	Administrative & General		
20	Operating Expenses	-	-
21	Depreciation/Amortization	-	-
22	Regulatory Amortizations	-	-
23	Taxes	-	-
24	Total Admin. & General	-	-
25	Total Gas Expense	-	-
26	OPERATING INCOME BEFORE FIT	-	-
	FEDERAL INCOME TAX		
27	Current Accrual	-	-
28	Debt Interest	10	-
29	Deferred FIT	-	-
30	Amort ITC	-	-
31	NET OPERATING INCOME	\$ (10)	-
	RATE BASE		
	PLANT IN SERVICE		
32	Underground Storage	\$ -	-
33	Distribution Plant	-	-
34	General Plant	(1,095)	-
35	Total Plant in Service	(1,095)	-
	ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-	-
37	Distribution Plant	-	-
38	General Plant	31	-
39	Total Accumulated Depreciation/Amortization	31	-
40	NET PLANT	(1,064)	-
41	DEFERRED TAXES	11	-
42	Net Plant After DFIT	(1,053)	-
43	GAS INVENTORY	-	-
44	GAIN ON SALE OF BUILDING	-	-
45	OTHER	-	-
46	WORKING CAPITAL	-	-
47	TOTAL RATE BASE	\$ (1,053)	-

*Jma*

		201612	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	AMA
CD.AA	303100	-	-	-	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	-	-	
CD.AA	303121	-	-	-	-	-	-	-	-	-	-	-	1,313,338	1,313,338	
CD.AA	303120	-	-	-	-	-	-	-	-	-	-	27,440,069	28,888,105	30,060,178	
CD.AA	391100	-	-	-	-	-	-	-	-	-	-	2,386,093	-	-	
CD.AA	391120	-	-	-	-	-	-	-	-	-	-	-	2,512,009	2,613,929	
<b>AMI Cost</b>		-	-	-	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	1,313,338	31,139,500	32,713,453	33,987,445	7,503,337

19.637%	CD.AA	303100	-	-	-	10,746	21,492	21,492	21,492	21,492	21,492	21,492	23,809	-	
19.637%	CD.AA	303121	-	-	-	-	-	-	-	-	-	-	21,492	21,492	
8.00%	CD.AA	303120	-	-	-	-	-	-	-	-	-	91,467	187,778	196,597	
20.00%	CD.AA	391100	-	-	-	-	-	-	-	-	-	263,408	-	-	
20.0%	CD.AA	391120	-	-	-	-	-	-	-	-	-	-	40,818	42,716	
	AMI Deprec Exp		-	-	-	10,746	21,492	21,492	21,492	21,492	21,492	376,367	273,896	260,805	

CD.AA	303100	-	-	-	10,746	32,238	53,729	75,221	96,713	118,204	139,696	161,188	184,997	-	
CD.AA	303121	-	-	-	-	-	-	-	-	-	-	-	206,488	227,980	
CD.AA	303120	-	-	-	-	-	-	-	-	-	-	91,467	279,244	475,842	
CD.AA	391100	-	-	-	-	-	-	-	-	-	-	263,408	-	-	
CD.AA	391120	-	-	-	-	-	-	-	-	-	-	-	304,226	346,942	
<b>AMI A/D</b>		-	-	-	10,746	32,238	53,729	75,221	96,713	118,204	139,696	516,063	974,955	1,050,763	211,912

**ADJUSTMENT:**

		Cost	A/D	ADFIT	12/31/17 AMA NBV
WA E	48.0%	(3,601,463)	101,714	35,600	(3,464,150)
WA G	14.6%	(1,094,596)	30,914	10,820	(1,052,862)
ID E	22.3%	(1,675,483)	47,320	16,562	(1,611,602)
ID G	5.9%	(439,461)	12,411	4,344	(422,706)
OR G	9.2%	(692,333)	19,553	6,844	(665,936)
	100.0%	(7,503,337)	211,912	74,169	(7,217,255)

**Note: Enter the adjustment as reduction to cost and increase to A/D and ADFIT.**

1-101

2.01

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate B & O Taxes
	Adjustment Number	2.01
	Workpaper Reference	G-EBO
<b>REVENUES</b>		
1	Total General Business	\$ (5,986)
2	Total Transportation	(132)
3	Other Revenues	-
4	Total Gas Revenues	(6,118)
<b>EXPENSES</b>		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(6,092)
16	Total Distribution	(6,092)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(6,092)
26	OPERATING INCOME BEFORE FIT	(26)
<b>FEDERAL INCOME TAX</b>		
27	Current Accrual	(9)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (17)
<b>RATE BASE</b>		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*



**AVISTA UTILITIES  
ELIMINATE B & O TAXES  
Twelve Months Ended December 31, 2017  
NATURAL GAS**

	<u>Washington</u>	
<b>General Business Revenue</b>		
B&O Taxes Collected through Schedule 58	6,000,906	
B&O Taxes Collected through Schedule 58A	(14,476)	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>5,986,430</u>	
<b>Other Revenue</b>		
B&O Taxes Collected through Schedule 58	131,892	
B&O Taxes Collected through Schedule 58A	0	
Net B&O Taxes Collected through Schedule 58 and 58A	<u>131,892</u>	
<b>Total B&amp;O Taxes Collected</b>		6,118,322
<b>Expense per Account 408.12</b>	<b>G-EBO-5</b> 6,106,478	
Adjustments to 408120	<u>0</u>	
Expense per Account 408.12	6,106,478	
Excise Tax exemption for Tribal members on Tribal land per WAC 458-20-192	<b>G-EBO-2</b> (14,476)	
<b>Net B&amp;O Taxes Expensed</b>		<u>6,092,002</u>
<b>Net Impact on NOI Before FIT</b>		<span style="border: 1px solid red; padding: 2px;"><b>(26,320)</b></span>
<i>(before ID SIT)</i>		

For WA this adjustment eliminates the impact of Schedule 58 and WA Sch 58A from both revenues & expense.

**AVISTA UTILITIES**  
**B & O TAX COLLECTED**  
**Twelve Months Ended December 31, 2017**  
**NATURAL GAS**

DESCRIPTION	CLASS		Schedule 158		Schedule 158A	Total
(1)						
<b>WASHINGTON</b>						
<b>GENERAL BUSINESS</b>						
Residential	1	G-EBO-3	3,880,942	G-EBO-4	(12,605)	3,868,337
PGA Adj Commercial Lg Cust	16	G-EBO-3	(8,075)			(8,075)
Firm - Commercial	21	G-EBO-3	2,057,747	G-EBO-4	(1,871)	2,055,877
Interruptible - Commercial	22	G-EBO-3	34,556			34,556
Large Customer - PGA Industrial	17	G-EBO-3	0			0
Firm - Misc Industrial	31	G-EBO-3	35,735			35,735
Interruptible - Misc Industrial	41		0			0
Total General Business			6,000,906		(14,476)	<b>5,986,430</b>
<b>OTHER REVENUES</b>						
-Gas Transportation - Commercial	91	G-EBO-3	91,361			91,361
-Gas Transportation - Industrial	92	G-EBO-3	40,531			40,531
Total Other Revenues			131,892		0	<b>131,892</b>
<b>TOTAL</b>			6,132,797		(14,476)	6,118,322
(2) Reverse Interdepartmental	80	G-EBO-3	0		0	0

(1) Schedule 158A reflects refunded WA excise tax embedded in rates to tribal members on tribal land per WAC 458-20-192. This amount needs to be added back to the excise tax expense to offset the elimination of the refund.

(2) Interdepartmental revenues are not subject to B&O taxes and any entries in the revenue runs are due to errors in the revenue system and the amounts should be reversed. They are not included in the expense accrual.

source: Revenue Runs

Prep by: \_\_\_\_\_

Gas Revenue Meters Report by Location

Rate Schedule Num:158

Jur	Ferc Acct Revenue Class	Period	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	12 Month Total
WA	480000 01 RESIDENTIAL		758,599.87	626,641.20	481,977.76	338,809.62	244,149.83	143,418.17	104,630.86	96,499.47	105,081.17	172,817.63	325,182.00	482,134.37	3,880,941.95 G-EBO-2
	481200 16 LARGE CUSTOMER PGA-COMMERCIAL												(8,074.77)	-	-8,074.77 G-EBO-2
	21 FIRM COMMERCIAL		391,432.27	340,293.04	257,193.55	178,223.05	125,878.03	78,981.48	58,849.97	54,366.47	61,667.74	87,325.69	173,773.84	249,762.35	2,057,747.48 G-EBO-2
	481250 22 INTERRUPTIBLE COMMERCIAL		5,602.53	4,628.93	3,627.46	3,157.84	2,576.15	1,949.21	2,375.38	881.80	1,155.60	1,460.03	3,432.16	3,709.17	34,556.36 G-EBO-2
	481300 17 LARGE CUSTOMER PGA-INDUSTRIAL														0.00 G-EBO-2
	31 FIRM- INDUSTRIAL		6,482.99	5,875.80	4,572.22	3,219.58	1,807.12	1,044.34	920.07	793.40	888.20	1,558.51	3,519.85	5,152.49	35,734.57 G-EBO-2
	484000 80 INTERDEPARTMENT REVENUE														0.00 G-EBO-2
	489300 91 COMMERCIAL-TRANS OF GAS		12,649.07	12,890.89	10,377.42	8,899.16	7,187.98	5,609.61	4,613.40	3,847.86	3,973.61	4,883.01	7,255.90	9,172.89	91,360.80 G-EBO-2
	92 INDUSTRIAL-TRANS OF GAS FC		3,452.44	3,775.01	3,448.76	3,175.14	3,392.85	3,398.97	3,242.39	3,003.26	3,719.63	2,953.26	3,585.83	3,383.43	40,530.97 G-EBO-2
			<u>1,178,219.27</u>	<u>994,104.87</u>	<u>761,197.17</u>	<u>535,484.39</u>	<u>384,991.96</u>	<u>234,401.78</u>	<u>174,532.07</u>	<u>159,392.26</u>	<u>176,485.95</u>	<u>270,998.13</u>	<u>509,674.81</u>	<u>753,314.70</u>	<u>6,132,797.36</u>
Total			<u>1,178,219.27</u>	<u>994,104.87</u>	<u>761,197.17</u>	<u>535,484.39</u>	<u>384,991.96</u>	<u>234,401.78</u>	<u>174,532.07</u>	<u>159,392.26</u>	<u>176,485.95</u>	<u>270,998.13</u>	<u>509,674.81</u>	<u>753,314.70</u>	<u>6,132,797.36</u>

2018

**Gas Revenue Meters Report by Location**

Rate Schedule Num:158A

Jur	Ferc Acct	Revenue Class	Revenue Amt											12 Month Total			
			Period	201701	201702	201703	201704	201705	201706	201707	201708	201709	201710		201711	201712	
WA	481200	21		(840.58)	(688.79)	(6,233.27)	(1,203.50)	(1,064.41)	(961.34)	(827.69)	(842.71)	(823.03)	1,672.37	(353.49)	(438.36)	<b>(12,604.80)</b>	G-EBO-2
	489300	91		(257.90)	(266.05)	(196.37)	(156.23)	(120.69)	(87.83)	(66.42)	(62.12)	(61.54)	(74.87)	(237.75)	(283.19)	<b>(1,870.96)</b>	G-EBO-2
Total				<b>(1,098.48)</b>	<b>(954.84)</b>	<b>(6,429.64)</b>	<b>(1,359.73)</b>	<b>(1,185.10)</b>	<b>(1,049.17)</b>	<b>(894.11)</b>	<b>(904.83)</b>	<b>(884.57)</b>	<b>1,597.50</b>	<b>(591.24)</b>	<b>(721.55)</b>	<b>(14,475.76)</b>	

Adjustment No. \_\_\_\_\_

Workpaper Ref. E-EBO-5

Ferc Acct Service		Jurisdiction	Transaction Amount	Electric	Gas North	Gas South
408120	ED	ID	3,633,461	3,633,461	0	0
		WA	18,964,825 E-EBO-1	18,964,825	0	0
			<hr/>	<hr/>	<hr/>	<hr/>
			22,598,287	22,598,287	0	0
			<hr/>	<hr/>	<hr/>	<hr/>
	GD	ID	1,213,396	0	1,213,396	0
		OR	3,858,975	0	0	3,858,975
		WA	6,106,478	0	6,106,478	0
			<hr/>	<hr/>	<hr/>	<hr/>
			11,178,849	0	7,319,874	3,858,975
			<hr/>	<hr/>	<hr/>	<hr/>
Total			<b>33,777,135</b>	<b>22,598,287</b>	<b>7,319,874</b>	<b>3,858,975</b>

Expense per Account 408.12 in General Ledger

2015

2.02

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Property Tax
	Adjustment Number	2.02
	Workpaper Reference	G-PT
<b>REVENUES</b>		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
<b>EXPENSES</b>		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	12 ✓
12	Total Underground Storage	12
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(20) ✓
16	Total Distribution	(20)
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(8)
26	OPERATING INCOME BEFORE FIT	8
<b>FEDERAL INCOME TAX</b>		
27	Current Accrual	3
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 5
<b>RATE BASE</b>		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jwa*

	PAYMENTS MADE TO JURISDICTIONS FOR NATURAL GAS						ALLOCATION			
	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Oregon	Total
<b>Actual Per Results</b>										
U/G Storage (1):										
408190	116,650					116,650	72,785	32,609	11,257	116,651
Dist:										
408170	2,754,713	1,640,895		3,431,385		7,826,993	2,754,713	1,640,895	3,431,385	7,826,993
<b>Actual Per Results</b>	<b>2,871,363</b>	<b>1,640,895</b>	<b>-</b>	<b>3,431,385</b>	<b>-</b>	<b>7,943,643</b>	<b>2,827,498</b>	<b>1,673,504</b>	<b>3,442,642</b>	<b>7,943,644</b>

U/G Storage Allocation

Washington	Idaho	Oregon
62.40%	27.95%	9.65%

<b>Current Period</b>										
Expense	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Oregon	Total
U/G Storage:										
408190	136,073					136,073	84,904	38,038	13,131	136,073
Dist:										
408170	2,734,781	1,640,896	-	3,431,385		7,807,062	2,734,781	1,640,896	3,431,385	7,807,062
	<b>2,870,854</b>	<b>1,640,896</b>	<b>-</b>	<b>3,431,385</b>	<b>-</b>	<b>7,943,135</b>	<b>2,819,685</b>	<b>1,678,934</b>	<b>3,444,516</b>	<b>7,943,135</b>

<b>Adjustment</b>										
U/G Storage:	Washington	Idaho	Montana	Oregon	Colstrip	Total	Washington	Idaho	Oregon	Total
408190	19,423	-	-	-	-	19,423	12,119	5,429	1,874	19,422
Dist:										
408170	(19,932)	1	-	-	-	(19,931)	(19,932)	1	-	(19,931)
	<b>(509)</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(508)</b>	<b>(7,813)</b>	<b>5,430</b>	<b>1,874</b>	<b>(509)</b>


Prep by: 

2.02-1



Service	GD
Jurisdiction	WA

Sum of Transaction Amount				DR CR Code				Adjustments	Ref	Sum
FERC Account	Accounting Period	Source ID	Journal Name	C	D	Grand Total				
408170	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD			231,580.83	231,580.83			231,580.83
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD			251,513.12	251,513.12			251,513.12
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD			231,580.83	231,580.83			231,580.83
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD		(9,977.00)	230,199.50	220,222.50			220,222.50
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD			230,199.50	230,199.50			230,199.50
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD			230,199.50	230,199.50			230,199.50
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD			230,199.50	230,199.50			230,199.50
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD			230,202.50	230,202.50			230,202.50
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD		(14,522.00)	228,384.25	213,862.25			213,862.25
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD			228,384.25	228,384.25			228,384.25
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD			228,384.25	228,384.25			228,384.25
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD			228,384.25	228,384.25			228,384.25
<b>408170 Total</b>						<b>(24,499.00)</b>	<b>2,779,212.28</b>			<b>2,754,713.28</b>
408190	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD			27,518.17	27,518.17			27,518.17
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD		(19,422.87)	27,518.17	8,095.30			8,095.30
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD			27,518.17	27,518.17			27,518.17
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD		(121,340.58)	19,428.75	(101,911.83)			(101,911.83)
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD			19,428.75	19,428.75			19,428.75
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD			19,428.75	19,428.75			19,428.75
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD			19,428.75	19,428.75			19,428.75
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD			19,428.75	19,428.75			19,428.75
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD			19,428.75	19,428.75			19,428.75
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD			19,428.75	19,428.75			19,428.75
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD			19,428.75	19,428.75			19,428.75
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD			19,428.75	19,428.75			19,428.75
<b>408190 Total</b>						<b>(140,763.45)</b>	<b>257,413.26</b>			<b>116,649.81</b>
<b>Grand Total</b>						<b>(165,262.45)</b>	<b>3,036,625.54</b>			<b>2,871,363.09</b>

Prep by: 

2.62-2

Service	GD
Jurisdiction	ID

Sum of Transaction Amount		DR CR Code		Adjustments	Ref	Sum
FERC Account	Accounting Period	Source ID	Journal Name	C	D	Grand Total
408170	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD			133,727.00
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD		(0.61)	133,727.00
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD			133,727.00
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD			133,727.00
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD			133,727.00
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD			133,727.00
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD			133,727.00
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD			133,727.00
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD			195,052.25
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD			140,540.92
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD			140,540.92
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD	(45,594.92)		140,540.92
<b>408170 Total</b>				<b>(45,595.53)</b>	<b>1,686,491.01</b>	<b>1,640,895.48</b>
<b>Grand Total</b>				<b>(45,595.53)</b>	<b>1,686,491.01</b>	<b>1,640,895.48</b>

Prep by: 

2.02-3

Service	GD
Jurisdiction	OR

Sum of Transaction Amount				DR CR Code				Adjustments	Ref	Sum
FERC Account	Accounting Period	Source ID	Journal Name	C	D	Grand Total				
408170	201701	GL	500-TAX OTHER THAN INC 201701 DJ USD	(6,971.32)	271,276.00	264,304.68				264,304.68
	201702	GL	500-TAX OTHER THAN INC 201702 DJ USD	(6,971.32)	271,276.00	264,304.68				264,304.68
	201703	GL	500-TAX OTHER THAN INC 201703 DJ USD	(6,971.32)	271,276.00	264,304.68				264,304.68
	201704	GL	500-TAX OTHER THAN INC 201704 DJ USD	(6,971.32)	271,276.00	264,304.68				264,304.68
	201705	GL	500-TAX OTHER THAN INC 201705 DJ USD	(6,971.32)	271,276.00	264,304.68				264,304.68
	201706	GL	500-TAX OTHER THAN INC 201706 DJ USD		270,727.41	270,727.41				270,727.41
	201707	GL	500-TAX OTHER THAN INC 201707 DJ USD		285,754.42	285,754.42				285,754.42
	201708	GL	500-TAX OTHER THAN INC 201708 DJ USD		285,754.42	285,754.42				285,754.42
	201709	GL	500-TAX OTHER THAN INC 201709 DJ USD		422,858.17	422,858.17				422,858.17
	201710	GL	500-TAX OTHER THAN INC 201710 DJ USD		313,175.17	313,175.17				313,175.17
	201711	GL	500-TAX OTHER THAN INC 201711 DJ USD		313,175.17	313,175.17				313,175.17
	201712	GL	500-TAX OTHER THAN INC 201712 DJ USD	(94,757.96)	313,175.17	218,417.21				218,417.21
<b>408170 Total</b>				<b>(129,614.56)</b>	<b>3,560,999.93</b>	<b>3,431,385.37</b>				<b>3,431,385.37</b>
Grand Total				(129,614.56)	3,560,999.93	3,431,385.37				3,431,385.37

202-4

**RESULTS OF OPERATIONS**  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>UNDERGROUND STORAGE</b>											
1	408190	R&P Property Tax - Storage	0	105,394	105,394	0	72,785	72,785	0	32,609	32,609
		TOTAL UNDERGROUND STORAGE TAX	0	105,394	105,394	0	72,785	72,785	0	32,609	32,609
<b>DISTRIBUTION</b>											
99	408110	State Excise Tax	6,481,180	0	6,481,180	6,481,180	0	6,481,180	0	0	0
99	408120	Municipal Occupation & License Tax	7,319,874	0	7,319,874	6,106,478	0	6,106,478	1,213,396	0	1,213,396
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	4,395,608	0	4,395,608	2,754,713	0	2,754,713	1,640,895	0	1,640,895
99	409100	State Income Tax	110,382	0	110,382	0	0	0	110,382	0	110,382
		TOTAL DISTRIBUTION TAX	18,307,044	0	18,307,044	15,342,371	0	15,342,371	2,964,673	0	2,964,673
		TOTAL TAXES OTHER THAN FIT	18,307,044	105,394	18,412,438	15,342,371	72,785	15,415,156	2,964,673	32,609	2,997,282

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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2.02-5

Taxes Accrued - R & P Acct. 236100 Year 2017		Total For Year	Total For Year
Year	Real and Personal Property Tax	Accrued	Paid
2015	Washington - -Electric -Gas Gas Jackson Prairie - Lewis Cnty -Nonutility Prop Total Washington R&P Tax	5,162.28 19,932.29 (19,122.87) 524.16 6,195.86	0.00 0.00 0.00 355.07 355.07
2016	Washington - -Electric -Gas Gas Jackson Prairie - Lewis Cnty -Nonutility Prop Total Washington R&P Tax	(680,586.04) (5,830.00) (97,072.34) 25,819.37 (759,669.01)	12,677,412.00 2,489,953.62 233,145.04 59,819.37 15,460,330.01
2017	Washington - -Electric -Gas Gas Jackson Prairie - Lewis Cnty -Nonutility Prop Total Washington R&P Tax	13,433,275.03 2,740,610.99 233,145.02 36,000.00 16,443,031.04	(1,846.28) 0.00 0.00 0.00 (1,846.28)
2015	Idaho -Electric -Gas -Nonutility Prop Total Idaho R&P Tax	13.22 (0.61) 0.00 12.61	0.00 0.00 0.00 0.00
2016	Idaho -Electric -Gas -Nonutility Prop Total Idaho R&P Tax	0.00 0.00 0.00 0.00	2,817,764.19 735,023.49 0.00 3,572,787.68
2017	Idaho -Electric -Gas -Nonutility Prop Total Idaho R&P Tax	6,132,303.88 1,640,896.09 (12,580.78) 7,760,619.19	3,065,940.80 820,448.37 0.00 3,886,389.17
2016	Montana -Electric Non-Operating Hydro Relicence [PM&E] Colstrip Total Montana R&P Tax	(18,407.14) 0.00 0.00 0.00 (18,407.14)	4,846,086.20 0.00 0.00 0.00 4,846,086.20
2017	Montana -Electric Non-Operating Hydro Relicence [PM&E] Colstrip Total Montana R&P Tax	10,423,252.05 0.00 13,875.17 0.00 10,437,127.22	5,210,599.02 0.00 13,875.17 0.00 5,224,474.19
2015	Oregon - CS2 Electric 07/01/12-06/30/13	0.00	0.00
2016	Oregon - CS2 Electric 07/01/15-06/30/16	1,257,498.73	0.00
2017	Oregon - CS2 Electric 07/01/17-06/30/18	1,478,078.97	2,956,157.94
2015	Oregon - Imnaha ED 07/01/12-6/30/13	0.00	0.00
2016	Oregon - Imnaha ED 07/01/15-6/30/16	5,255.58	0.00
2017	Oregon - Imnaha ED 07/01/17-6/30/18	5,628.30	11,256.59
		2,746,461.58	2,967,414.53
2015	Oregon - Gas 07/01/12-06/30/13	0.00	0.00
2016	Oregon - Gas 07/01/15-06/30/16	1,592,250.81	178.75
2017	Oregon - Gas 07/01/17-06/30/18	1,839,134.56	3,678,447.87
		3,431,385.37	3,678,626.62
<b>Total Real &amp; Personal Property Tax</b>		<b>40,046,756.72</b>	<b>39,634,617.21</b>
<b>CHECK FIGURE</b>			
Year	Real and Personal Property Tax	Accrued	Paid
	Electric Only	\$32,055,350.03	\$31,617,245.63
	Gas Only	\$7,826,994.13	\$7,724,052.10
	JP Storage	\$116,649.81	\$233,145.04
	Non-Operating	\$47,762.75	\$60,174.44
		<b>\$40,046,756.72</b>	<b>\$39,634,617.21</b>

2017  
+ 2016 true-ups  
excludes 2015

2016 true-ups not captured  
in 2016 Earnings Test.  
True-up following year is  
normal course of business.

\$0.00  
(\$18,407.14)  
  
\$0.00  
\$10,437,127.22



AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Uncollectible Expense
	Adjustment Number	2.03
	Workpaper Reference	G-UE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	(301)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	(301)
26	OPERATING INCOME BEFORE FIT	301
	FEDERAL INCOME TAX	
27	Current Accrual	105
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 196
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

2.03-1

Adjustment No. \_\_\_\_\_

Workpaper Ref. C-UE-1

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED DECEMBER 31, 2017**

**CALCULATION OF ADJUSTMENT:**

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
<b>ELECTRIC</b>			
Actual Net Write-offs (1)	3,617,954	2,752,301	865,653
Less:			
Accrual for Write-offs (2)	<u>2,752,406</u>	<u>1,807,615</u>	<u>944,791</u> E-OPS-12A Page 6
Equals			
Net Under (Over) Accrued	<u><u>865,548</u></u>	<u><u>944,686</u></u>	<u><u>(79,138)</u></u>
<b>GAS</b>			
Actual Net Write-offs (1)	1,081,788	857,747	224,041
Less:			
Accrual for Write-offs (2)	<u>1,749,589</u>	<u>1,158,963</u>	<u>590,626</u> G-OPS-12A Page 3
Equals			
Net Under (Over) Accrued	<u><u>(667,801)</u></u>	<u><u>(301,216)</u></u>	<u><u>(366,585)</u></u>

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."
- (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**ALLOCATION OF WRITE-OFFS TO SERVICES:**

	Sales to Ultimate Customers (3) (a)	Percent (b)	Allocated Net Write-offs (c)
<b>WASHINGTON TOTALS</b>			
Electric	549,291,329	76.240%	2,752,301
Gas	171,145,932	23.760%	857,747
Total	<u>720,437,261</u>	100.000%	<u>3,610,048</u> C-UE-2
<b>IDAHO TOTALS</b>			
Electric	263,727,400	79.440%	865,653
Gas	68,271,172	20.560%	224,041
Total	<u>331,998,572</u>	100.000%	<u>1,089,694</u> C-UE-2
<b>Total Company</b>	<u><u>1,052,435,833</u></u>		<u><u>4,699,742</u></u>

- (3) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.

	Washington	Idaho		
Electric Sales to Ultimate Customers	549,291,329	263,727,400	E-OPS-12A	Page 1
Natural Gas Sales to Ultimate Customers	165,964,682	67,683,150	G-OPS-12A	Page 1
Transportation Revenues	<u>5,181,250</u>	<u>588,022</u>	G-OPS-12A	Page 1
Total Natural Gas	<u>171,145,932</u>	<u>68,271,172</u>		

Prep by: \_\_\_\_\_



2.03-2

Adjustment No. \_\_\_\_\_

Workpaper Ref. C-UE-2

Sum of Transaction Amt SUM			Jurisdiction
Ferc Acct	Ferc Acct Desc	Service	WA
144200	ACCUMULATED RETAIL WRITE-OFFS	ED	2,971,993.59
		GD	638,054.78
Grand Total			3,610,048.37

C-UE-1

Sum of Transaction Amt SUM			Jurisdiction
Ferc Acct	Ferc Acct Desc	Service	ID
144200	ACCUMULATED RETAIL WRITE-OFFS	ED	913,717.63
		GD	172,412.61
144200	ACCUMULATED RETAIL WRITE-OFFS	ED	3,563.58
Grand Total			1,089,693.82

C-UE-1

(note: Even though write-offs are recorded as WA electric and gas and ID electric and gas, this allocation can not be used.

Per duscussion with Tami Judge and Karen Doran, the customer service reps can not distinguish which service is being written off for combined electric and gas customers.

Therefore, the write-offs for each state will be combined and allocated to service using sales, as has been done for years (prior to the new CC&B system.)

Prep by: \_\_\_\_\_

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	242,260	242,260	0	159,102	159,102	0	83,158	83,158
2	902000	Meter Reading Expenses	3,012,570	174,511	3,187,081	2,806,390	114,608	2,920,998	206,180	59,903	266,083
2	903XXX	Customer Records & Collection Expenses	2,169,988	7,592,236	9,762,224	1,471,887	4,986,125	6,458,012	698,101	2,606,111	3,304,212
2	904000	Uncollectible Accounts	0	2,752,406	2,752,406	0	1,807,615	1,807,615	0	944,791	944,791
2	905000	Misc Customer Accounts	0	246,534	246,534	0	161,909	161,909	0	84,625	84,625
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>5,182,558</b>	<b>11,007,947</b>	<b>16,190,505</b>	<b>4,278,277</b>	<b>7,229,359</b>	<b>11,507,636</b>	<b>904,281</b>	<b>3,778,588</b>	<b>4,682,869</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	28,889,700	261,163	29,150,863	21,277,794	171,516	21,449,310	7,611,906	89,647	7,701,553
2	909000	Advertising	21,306	883,312	904,618	21,306	580,106	601,412	0	303,206	303,206
2	910000	Misc Customer Service & Info Exp	0	326,924	326,924	0	214,704	214,704	0	112,220	112,220
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>28,911,006</b>	<b>1,471,399</b>	<b>30,382,405</b>	<b>21,299,100</b>	<b>966,326</b>	<b>22,265,426</b>	<b>7,611,906</b>	<b>505,073</b>	<b>8,116,979</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	538,764	31,368,492	31,907,256	369,416	21,408,682	21,778,098	169,348	9,959,810	10,129,158
4	921000	Office Supplies & Expenses	77,793	3,960,082	4,037,875	77,793	2,702,716	2,780,509	0	1,257,366	1,257,366
4	922000	Admin Exp Transferred--Credit	0	(127,148)	(127,148)	0	(86,777)	(86,777)	0	(40,371)	(40,371)
4	923000	Outside Services Employed	139,136	7,509,289	7,648,425	134,067	5,125,015	5,259,082	5,069	2,384,274	2,389,343
4	924000	Property Insurance Premium	0	1,226,497	1,226,497	0	837,072	837,072	0	389,425	389,425
4	925XXX	Injuries and Damages	16,506	3,271,850	3,288,356	16,195	2,233,005	2,249,200	311	1,038,845	1,039,156
4	926XXX	Employee Pensions and Benefits	2,156	1,459,341	1,461,497	2,156	995,986	998,142	0	463,355	463,355
4	927000	Franchise Requirements	1,685	0	1,685	0	0	0	1,685	0	1,685
1	928000	Regulatory Commission Expenses	3,044,619	3,532,099	6,576,718	2,148,806	2,308,227	4,457,033	895,813	1,223,872	2,119,685
4	930000	Miscellaneous General Expenses	143,948	3,501,442	3,645,390	105,021	2,389,699	2,494,720	38,927	1,111,743	1,150,670
4	931000	Rents	4,200	667,480	671,680	0	455,548	455,548	4,200	211,932	216,132
4	935000	Maintenance of General Plant	975,284	10,654,391	11,629,675	513,167	7,271,515	7,784,682	462,117	3,382,876	3,844,993
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,944,091</b>	<b>67,023,815</b>	<b>71,967,906</b>	<b>3,366,621</b>	<b>45,640,688</b>	<b>49,007,309</b>	<b>1,577,470</b>	<b>21,383,127</b>	<b>22,960,597</b>

2.03-3

**RESULTS OF OPERATIONS**  
**GAS OPERATING STATEMENT**  
 For Twelve Months Ended December 31, 2017  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	153,995	153,995	0	102,009	102,009	0	51,986	51,986
2	902000	Meter Reading Expenses	1,923,031	110,927	2,033,958	1,791,974	73,480	1,865,454	131,057	37,447	168,504
2	903XXX	Customer Records & Collection Expenses	1,249,140	4,823,963	6,073,103	867,935	3,195,490	4,063,425	381,205	1,628,473	2,009,678
2	904000	Uncollectible Accounts	0	1,749,589	1,749,589	0	1,158,963	1,158,963	0	590,626	590,626
2	905000	Misc Customer Accounts	0	156,712	156,712	0	103,809	103,809	0	52,903	52,903
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>3,172,171</b>	<b>6,995,186</b>	<b>10,167,357</b>	<b>2,659,909</b>	<b>4,633,751</b>	<b>7,293,660</b>	<b>512,262</b>	<b>2,361,435</b>	<b>2,873,697</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	9,740,666	166,008	9,906,674	8,296,213	109,967	8,406,180	1,444,453	56,041	1,500,494
2	909000	Advertising	3,766	620,757	624,523	3,633	411,202	414,835	133	209,555	209,688
2	910000	Misc Customer Service & Info Exp	0	210,572	210,572	0	139,487	139,487	0	71,085	71,085
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>9,744,432</b>	<b>997,337</b>	<b>10,741,769</b>	<b>8,299,846</b>	<b>660,656</b>	<b>8,960,502</b>	<b>1,444,586</b>	<b>336,681</b>	<b>1,781,267</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

2.03-4

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUE</b>											
<b>SALES OF ELECTRICITY:</b>											
99	440000	Residential	382,441,989	0	382,441,989	259,527,850	0	259,527,850	122,914,139	0	122,914,139
99	442200	Commercial - Firm & Int.	312,422,739	0	312,422,739	220,686,184	0	220,686,184	91,736,555	0	91,736,555
1	442300	Industrial	111,162,152	0	111,162,152	64,502,148	0	64,502,148	46,660,004	0	46,660,004
99	444000	Public Street & Highway Lighting	7,483,805	0	7,483,805	4,872,504	0	4,872,504	2,611,301	0	2,611,301
99	448000	Interdepartmental Revenue	1,277,422	0	1,277,422	1,004,940	0	1,004,940	272,482	0	272,482
99	499XXX	Unbilled Revenue	(1,769,378)	0	(1,769,378)	(1,302,297)	0	(1,302,297)	(467,081)	0	(467,081)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>813,018,729</b>	<b>0</b>	<b>813,018,729</b>	<b>549,291,329</b>	<b>0</b>	<b>549,291,329</b>	<b>263,727,400</b>	<b>0</b>	<b>263,727,400</b>
1	447XXX	Sales for Resale	0	88,779,013	88,779,013	0	58,017,085	58,017,085	0	30,761,928	30,761,928
<b>TOTAL SALES OF ELECTRICITY</b>			<b>813,018,729</b>	<b>88,779,013</b>	<b>901,797,742</b>	<b>549,291,329</b>	<b>58,017,085</b>	<b>607,308,414</b>	<b>263,727,400</b>	<b>30,761,928</b>	<b>294,489,328</b>
<b>OTHER OPERATING REVENUE:</b>											
99	449100	Provision for Rate Refund	(1,181,583)	0	(1,181,583)	(1,181,583)	0	(1,181,583)	0	0	0
99	451000	Miscellaneous Service Revenue	360,115	0	360,115	208,331	0	208,331	151,784	0	151,784
1	453000	Sales of Water & Water Power	0	363,668	363,668	0	237,657	237,657	0	126,011	126,011
1	454000	Rent from Electric Property	2,656,926	110,811	2,767,737	1,670,839	72,415	1,743,254	986,087	38,396	1,024,483
1	456XXX	Other Electric Revenues	(7,955,674)	93,780,251	85,824,577	(4,769,763)	61,285,394	56,515,631	(3,185,911)	32,494,857	29,308,946
<b>TOTAL OTHER OPERATING REVENUE</b>			<b>(6,120,216)</b>	<b>94,254,730</b>	<b>88,134,514</b>	<b>(4,072,176)</b>	<b>61,595,466</b>	<b>57,523,290</b>	<b>(2,048,040)</b>	<b>32,659,264</b>	<b>30,611,224</b>
<b>TOTAL ELECTRIC REVENUE</b>			<b>806,898,513</b>	<b>183,033,743</b>	<b>989,932,256</b>	<b>545,219,153</b>	<b>119,612,551</b>	<b>664,831,704</b>	<b>261,679,360</b>	<b>63,421,192</b>	<b>325,100,552</b>

203-5

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>REVENUES</b>											
<b>SALES OF GAS:</b>											
99	480000	Residential	157,823,325	0	157,823,325	111,771,137	0	111,771,137	46,052,188	0	46,052,188
99	4812XX	Commercial - Firm & Interruptible	74,175,076	0	74,175,076	53,410,259	0	53,410,259	20,764,817	0	20,764,817
99	4813XX	Industrial-Firm	3,293,878	0	3,293,878	1,990,880	0	1,990,880	1,302,998	0	1,302,998
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	299,322	0	299,322	267,111	0	267,111	32,211	0	32,211
99	499XXX	Unbilled Revenue	(1,943,769)	0	(1,943,769)	(1,474,705)	0	(1,474,705)	(469,064)	0	(469,064)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>233,647,832</b>	<b>0</b>	<b>233,647,832</b>	<b>165,964,682</b>	<b>0</b>	<b>165,964,682</b>	<b>67,683,150</b>	<b>0</b>	<b>67,683,150</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	80,188,612	0	80,188,612	53,732,572	0	53,732,572	26,456,040	0	26,456,040
4	488000	Miscellaneous Service Revenues	17,941	0	17,941	9,153	0	9,153	8,788	0	8,788
99	4893XX	Transportation Revenues	5,769,272	0	5,769,272	5,181,250	0	5,181,250	588,022	0	588,022
99	493000	Rent from Gas Property	2,377	0	2,377	2,377	0	2,377	0	0	0
4	495XXX	Other Gas Revenues	(3,636,463)	381,586	(3,254,877)	(3,477,836)	272,277	(3,205,559)	(158,627)	109,309	(49,318)
99	496100	Provision for Rate Refund	(2,392,142)	0	(2,392,142)	(2,392,142)	0	(2,392,142)	0	0	0
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>79,949,597</b>	<b>381,586</b>	<b>80,331,183</b>	<b>53,055,374</b>	<b>272,277</b>	<b>53,327,651</b>	<b>26,894,223</b>	<b>109,309</b>	<b>27,003,532</b>
<b>TOTAL GAS REVENUES</b>			<b>313,597,429</b>	<b>381,586</b>	<b>313,979,015</b>	<b>219,020,056</b>	<b>272,277</b>	<b>219,292,333</b>	<b>94,577,373</b>	<b>109,309</b>	<b>94,686,682</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	161,306,831	0	161,306,831	109,496,382	0	109,496,382	51,810,449	0	51,810,449
99	808XXX	Net Natural Gas Storage Transactions	(3,391,413)	0	(3,391,413)	(1,897,230)	0	(1,897,230)	(1,494,183)	0	(1,494,183)
99	811000	Gas Used for Products Extraction	(672,428)	0	(672,428)	(453,436)	0	(453,436)	(218,992)	0	(218,992)
10	813000	Other Gas Expenses	0	1,265,761	1,265,761	0	863,097	863,097	0	402,664	402,664
99	813010	Gas Technology Institute (GTI) Expenses	118,532	0	118,532	83,275	0	83,275	35,257	0	35,257
<b>TOTAL PRODUCTION EXPENSES</b>			<b>157,361,522</b>	<b>1,265,761</b>	<b>158,627,283</b>	<b>107,228,991</b>	<b>863,097</b>	<b>108,092,088</b>	<b>50,132,531</b>	<b>402,664</b>	<b>50,535,195</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	25,153	25,153	0	17,371	17,371	0	7,782	7,782
1	824000	Other Expenses	0	740,667	740,667	0	511,505	511,505	0	229,162	229,162
1	837000	Other Equipment	0	728,882	728,882	0	503,366	503,366	0	225,516	225,516
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>1,494,702</b>	<b>1,494,702</b>	<b>0</b>	<b>1,032,242</b>	<b>1,032,242</b>	<b>0</b>	<b>462,460</b>	<b>462,460</b>
G-DEPX	Depreciation Expense-Underground Storage		0	777,186	777,186	0	536,725	536,725	0	240,461	240,461
G-AMTX	Amortization Expense-Underground Storage		0	227	227	0	157	157	0	70	70
G-OTX	Taxes Other Than FIT		0	105,394	105,394	0	72,785	72,785	0	32,609	32,609
<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>			<b>0</b>	<b>882,807</b>	<b>882,807</b>	<b>0</b>	<b>609,667</b>	<b>609,667</b>	<b>0</b>	<b>273,140</b>	<b>273,140</b>

171,145,932

2-03-16



2,04

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Regulatory Expense
	Adjustment Number	2.04
	Workpaper Reference	G-RE
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	41 ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	41
25	Total Gas Expense	41
26	OPERATING INCOME BEFORE FIT	(41)
	FEDERAL INCOME TAX	
27	Current Accrual	(14)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (27)
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*ama*

2.04-1

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-RE-1

**Avista Utilities**  
**Calculation of Regulatory Expense Adjustment - Gas**  
**Twelve Months Ended December 31, 2017**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Revised Expense: (1)			
WUTC	342,265	342,265	
IPUC	155,337		155,337
<b>TOTAL REVISED EXP</b>	<b>497,602</b>	<b>342,265</b>	<b>155,337</b>
Less Accrual: (2)			
WUTC	301,362	301,362	
IPUC	140,322		140,322
<b>TOTAL ACCRUAL</b>	<b>441,684</b>	<b>301,362</b>	<b>140,322</b>
 Adjustment	 <u>55,918</u>	 <u>40,903</u>	 <u>15,015</u>



**NOTES:**

- (1) Source of revised WUTC fees are shown workpaper reference page G-RE-2
- (2) Regulatory Fee Accruals are shown on workpaper reference page G-RE-3
- (1) Source of revised WUTC fees are shown on workpaper reference page E-RE-2

Prep by: \_\_\_\_\_



2-04-2

Adjustment No. \_\_\_\_\_

Workpaper Ref. G-RE-2

**Avista Utilities  
WUTC Filing Fees Adjustment  
Twelve Months Ended December 31, 2017**

	<u>Total</u>	<u>WUTC FEES Washington</u>	<u>Idaho</u>
<b>Gas Revenues: (1)</b>			
Sales to Ultimate Consumers:			
(480) Residential	157,823,325	111,771,137	46,052,188
(481) Commercial / Industrial	77,468,953	55,401,138	22,067,815
(484) Interdepartmental	299,322	267,111	32,211
(499) Unbilled	(1,943,769)	(1,474,705)	(469,064)
Total Sales to Ultimate Consumers	<u>233,647,831</u>	<u>165,964,682</u>	<u>67,683,150</u>
Other Operating Revenues:			
(488) Misc Service Revenues	17,941	9,153	8,788
(489) Revenue From Gas Transport	5,769,272	5,181,250	588,022
(493) Rent From Gas Property	2,377	2,377	0
Total Other Operating Revenues	<u>5,789,591</u>	<u>5,192,780</u>	<u>596,810</u>
<b>Total Gas Subject to Fees</b>	<u>239,437,422</u>	<u>171,157,462</u>	<u>68,279,960</u>
<b>Fee Calculation</b>			
First \$50,000 @ .001 (Washington)		0.001000	0.000000
Fee Rate (2)		0.002000	0.002275
<b>REGULATORY FEES</b>	<u><u>497,602</u></u>	<u><u>342,265</u></u>	<u><u>155,337</u></u>

- Gas excludes: Acct 495 , Other Gas Revenues and Acct 483, Sales for Resale on the basis that those services are resold and taxed at the retail level.

- Gas includes: Acct 489, Gas Transportation and Acct 484, Interdepartmental Revenues.

Notes:

(1) Figures from Results report G-OPS-12A

(2)

Prep by: \_\_\_\_\_

Company:001 | Ava Jet:<All> | Expenditure Type:928 Regulatory Fees | Ferc Acct:928000

			201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Sum
ED	02805036	WA	86,613.00	86,621.00	86,617.00	86,606.24	86,614.31	86,614.31	86,614.31	86,614.31	86,614.31	86,614.31	86,614.31	86,614.31	1,039,371.72
	03805013	ID	50,650.00	50,650.00	50,650.00	33,812.92	46,440.73	46,440.73	46,440.73	46,440.73	46,440.73	46,440.72	46,440.73	46,440.73	557,288.75
	09800545	AN	202,083.34	202,083.34	202,083.34	202,083.34	202,083.34	202,083.34	234,268.36	234,268.36	239,703.70	202,082.00	202,082.00	202,082.00	2,526,986.46
GD	02805035	WA	25,125.00	25,125.00	25,125.00	25,078.92	25,113.49	25,113.49	25,113.49	25,113.49	25,113.49	25,113.49	25,113.49	25,113.49	301,361.84
	03805014	ID	12,762.00	12,754.00	12,758.00	8,499.94	11,693.49	11,693.49	11,693.49	11,693.49	11,693.49	11,693.49	11,693.49	11,693.49	140,321.86
	06805000	OR	47,186.00	47,162.00	52,061.56	48,803.19	48,803.19	48,803.19	48,803.19	48,803.19	53,515.44	49,327.19	49,327.19	49,325.94	591,921.27

2-04-3

Company:001 Statind:DL Journal Name:<All>

				201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Sum
242300	ED	AN	C	-166,667	-166,667	-166,667	-166,667	-166,667	-166,667	-204,288	-204,288	-204,288	-166,666	-166,666	-166,666	-2,112,861
			D									2,112,863				
242310	ED	AN	C	-35,417	-35,417	-35,417	-35,417	-35,417	-35,417	-29,981	-29,981	-35,416	-35,416	-35,416	-35,416	-414,125
			D									414,128				
242400	CD	ID	C	-63,412	-63,404	-63,408	-42,313	-58,134	-58,134	-58,134	-58,134	-58,134	-58,134	-58,134	-58,134	-697,611
			D				348,805							348,805		
	WA	C	-111,738	-111,746	-111,742	-111,685	-111,728	-111,728	-111,728	-111,728	-111,728	-111,728	-111,728	-111,728	-111,728	-1,340,734
		D				1,340,734										1,340,734
	GD	OR	C	-47,186	-47,162	-52,062	-48,803	-48,803	-48,803	-48,803	-48,803	-53,515	-49,327	-49,327	-49,326	-591,921
			D			468,446						123,475				

(2,526,986)  
2,526,986

2.04-4

Company:001 Statind:DL Journal Name:<All> Service:GD

		201701	201702	201703	201704	201705	201706	201707	201708	201709	201710	201711	201712	Sum	
ID	480000	-8,580,149	-6,745,522	-5,603,950	-4,146,800	-2,991,171	-1,657,533	-1,225,371	-1,077,976	-1,196,910	-2,325,205	-4,372,917	-6,128,684	-46,052,188	
	481200	-3,839,201	-3,068,951	-2,472,013	-1,772,768	-1,297,925	-895,034	-642,743	-710,002	-639,675	-972,968	-1,807,046	-2,646,489	-20,764,817	
	481250													0	
	481300	-152,051	-216,334	-118,469	-93,237	-87,322	-84,052	-84,738	-86,967	-76,751	-96,587	-55,760	-150,732	-1,302,998	
	484000	-5,975	-4,887	-3,990	-2,876	-2,225	-1,258	-840	-806	-892	-1,438	-2,767	-4,256	-32,211	
	488000	-568	-648	-1,256	-888	-848	-552	-716	-700	-888	-444	-1,008	-272	-8,788	
	489300	-52,715	-62,076	-47,940	-52,859	-52,583	-53,267	-43,424	-42,444	-38,430	-49,546	-46,599	-46,141	-588,022	
	499000	678,797	1,140,893	607,800	508,000	785,979	373,688	15,254	-55,605	-240,791	-1,374,680	-860,364	-1,188,596	390,375	
	499200	442,668	375,105	247,334	46,688	306,841	83,675	18,298	-118,979	-42,669	-424,793	-310,626	-547,879	75,663	
	499900	-9,633	13,796	-5,023	227	-804	9,846	898	2,947	-10,814	2,959	1,481	-2,854	3,026	
	Sum	-11,518,826	-8,568,624	-7,397,507	-5,514,512	-3,340,058	-2,224,487	-1,963,382	-2,090,532	-2,247,820	-5,242,702	-7,455,606	-10,715,904	-68,279,960	
	OR	480000	-11,422,579	-9,157,073	-7,638,605	-5,550,620	-4,450,998	-2,645,222	-2,028,224	-1,767,459	-1,922,673	-3,203,545	-5,338,103	-8,641,356	-63,766,456
		481200	-5,456,446	-4,561,725	-3,665,316	-2,687,069	-2,031,872	-1,367,927	-1,102,716	-1,004,311	-1,079,442	-1,539,861	-2,514,631	-4,195,205	-31,206,522
481250		-81,500	-89,103	-69,478	-64,385	-96,934	-54,427	-47,816	-44,307	-40,696	-38,052	-61,832	-81,078	-769,610	
481300		-32,190	-29,914	-27,049	-27,428	-20,840	-23,959	-72,427	-29,924	-88,145	-56,357	-27,794	-26,566	-462,592	
481400		-58,165	-61,609	-39,195	-32,716	-40,837	-39,451	-36,871	-38,776	-69,506	-41,879	-40,523	-48,849	-548,377	
484000		-3,401	-2,502	-2,089	-1,162	-984	-498	-462	-431	-431	-586	-1,052	-2,566	-16,165	
488000		-11,530	-11,335	-10,010	-9,045	-11,180	-8,350	-7,210	-10,180	-12,922	-10,001	-11,240	-9,581	-122,584	
489300		-306,829	-328,093	-291,741	-304,942	-309,996	-277,367	-265,415	-246,873	-255,743	-249,683	-304,458	-298,949	-3,440,087	
493000		-63	-63	-63	-63	-63	0							-316	
499000		455,916	1,668,532	973,551	259,185	1,204,295	306,981	132,612	-263,653	-255,881	-1,447,613	-1,524,587	-1,375,468	133,870	
499200		113,927	730,481	540,709	101,578	637,635	62,431	29,018	-223,022	-160,262	-589,786	-659,925	-693,469	-110,685	
499250		1,424	2,391	7,731	12,822	3,199	6,741	2,827	-24	2,499	-20,737	-24,004	7,872	2,741	
499900		-9,679	17,775	-7,204	-1,072	16,295	4,472	8,907	-5,925	3,196	-26,311	6,213	-2,528	4,139	
Sum		-16,811,115	-11,822,237	-10,228,759	-8,304,918	-5,102,280	-4,036,576	-3,387,777	-3,634,884	-3,880,006	-7,224,411	-10,501,936	-15,367,744	-100,302,643	
WA		480000	-21,649,224	-17,715,186	-13,590,231	-9,710,254	-6,877,035	-4,117,358	-3,083,285	-2,867,790	-3,168,272	-5,223,003	-9,679,283	-14,090,217	-111,771,137
		481200	-10,282,110	-8,757,225	-6,657,211	-4,586,916	-3,192,886	-1,948,528	-1,440,055	-1,347,485	-1,510,180	-2,253,530	-4,364,902	-6,483,543	-52,824,570
	481250	-96,000	-79,373	-62,324	-54,089	-44,085	-33,177	-41,034	-14,738	-19,304	-24,403	-53,787	-63,374	-585,689	
	481300	-287,610	-247,475	-201,678	-167,130	-125,521	-105,349	-93,124	-84,290	-163,983	-129,822	-180,057	-204,840	-1,990,880	
	484000	-56,028	-48,861	-36,110	-24,220	-15,377	-7,292	-4,859	-4,485	-4,393	-10,526	-21,705	-33,254	-267,111	
	488000	-837	-775	-872	-642	-886	-874	-656	-656	-962	-973	-553	-467	-9,153	
	489300	-510,535	-549,860	-475,264	-454,022	-413,927	-389,551	-362,700	-334,914	-379,512	-346,681	-433,751	-465,702	-5,116,417	
	489310	-3,006	-4,908	-2,617	-4,087	-1,555	-2,452	-3,490	-10,504	-18,240	-6,230	-4,059	-3,685	-64,833	
	493000	-216	-216	-216	-216	-216	-216	-216	-216	-216	-216	-216	-216	-2,377	
	499000	623,051	2,630,158	1,898,569	1,330,027	1,801,327	794,049	56,866	-190,193	-590,015	-2,478,795	-1,860,360	-3,125,124	889,560	
	499200	312,303	1,095,015	954,577	713,189	862,393	303,271	16,622	-98,769	-351,659	-960,373	-845,169	-1,410,523	590,877	
	499900	-27,687	59,849	12,553	32,760	27,255	10,831	17,175	-13,886	7,769	-62,061	-26,800	-43,490	-5,732	
	Sum	-31,977,899	-23,618,858	-18,160,824	-12,925,600	-7,980,514	-5,496,645	-4,938,756	-4,967,927	-6,198,751	-11,496,613	-17,470,640	-25,924,436	-171,157,462	

-339,740,065

2.04-5

2,05

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Injuries and Damages
	Adjustment Number	2,05
	Workpaper Reference	G-ID
REVENUES		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
EXPENSES		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	45 ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	45
25	Total Gas Expense	45
26	OPERATING INCOME BEFORE FIT	(45)
FEDERAL INCOME TAX		
27	Current Accrual	(16)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (29)
RATE BASE		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*RMA*

**Avista Utilities  
 Natural Gas System  
 Injuries and Damages Adjustment  
 Account 925  
Twelve Months Ended December 31, 2017**

	<u>System</u>	<u>Washington</u>	<u>Idaho</u>
Accrual per Results			
Directly Assigned	0	0	0
Allocated (Note 4)	32,800	23,404	9,396
Total	<u>32,800</u>	<u>23,404</u>	<u>9,396</u>
 Revised Annual Expense-Actual Direct 6 yr avg	 <u>201,606</u>	 <u>68,695</u>	 <u>132,911</u>
 Increase (Decrease) in Expense	 168,807	 <span style="border: 1px solid red; padding: 2px;">45,291</span> ✓	 123,515

Allocation Note 4: Jurisdictional Four Factor	100.000%	71.354%	28.646%
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2.05-1

**Avista Utilities**  
**Injuries and Damages Adjustment**  
**Twelve Months Ended December 31, 2017**

**Six Year Average of Actual Injuries and Damages Payments**

Year	Electric			Gas		
	Washington	Idaho	Total	Washington	Idaho	Total
2012	633,307	31,811	665,118	6,882	8,076	14,958
2013	135,313	51,068	186,381	324,872	756,811	1,081,683
2014	295,491	27,303	322,794	23,907	2,610	26,518
2015	82,249	21,297	103,547	29,008	8,889	37,896
2016	143,873	13,245	157,118	5,992	9,790	15,782
2017	202,277	22,344	224,621	21,509	11,290	32,800
6 yr Avg	<b>248,752</b>	<b>27,845</b>	<b>276,597</b>	<b>68,695</b>	<b>132,911</b>	<b>201,606</b>

Payments from Account 228210 by Service and State



Month	ACCUM PROV FOR INJURY & DAMAGE			PAYMENT/REFUND INJURY & DAMAGE					
	228200	228200	228200	228210	228210	228210	228210	228210	
	ED AN	GD AN	GD OR	ED ID	ED WA	GD ID	GD WA	GD OR	
201701	(7,729)	-	-	-	7,729	-	-	-	-
201702	(1,405)	(1,082)	(80)	223	1,183	-	1,082	80	-
201703	(3,635)	(911)	(75)	507	3,128	-	911	75	0
201704	(21,571)	(3,737)	-	950	20,622	-	3,737	-	(0)
201705	(18,148)	(5,543)	-	5,443	12,705	-	5,543	-	0
201706	(4,333)	(1,202)	(125)	3,123	1,211	-	1,202	125	0
201707	(13,940)	-	-	982	958	-	-	-	(12,000)
201708	(7,486)	-	-	8,244	11,242	-	5,545	-	17,545
201709	(27,525)	(7,233)	-	367	27,158	184	1,504	-	(5,545)
201710	(24,384)	(13,482)	-	-	24,134	4,475	9,008	-	(250)
201711	(14,434)	(6,848)	(1,081)	544	13,890	4,413	2,435	1,081	-
201712	(65,281)	7,238	(2,935)	1,963	78,318	2,219	(9,457)	2,935	15,000
	<u>(209,871)</u>	<u>(32,800)</u>	<u>(4,296)</u>	<u>22,344</u>	<u>202,277</u>	<u>11,290</u>	<u>21,509</u>	<u>4,296</u>	

Source: General Ledger

Prep by: \_\_\_\_\_

2-053

Adjustment No. \_\_\_\_\_

Workpaper Ref. C-ID-4

Ferc Acct:925100      Ava Jet:208-DC PAY

Ferc Acct Desc	Service	Jurisdiction	Transaction Desc	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM	Transaction Amt
INJURIES & DAMAGES NON PB	ED	AN	WAID Electric - Provision for	209,870.92	-	-	209,870.92
	GD	AN	WAID Gas - Provision for Major	-	32,799.65		32,799.65
		OR	OR Gas - Provision for Major/M	-	-	4,295.58	4,295.58
Sum				209,870.92	32,799.65	4,295.58	246,966.15

2.05-4

2.05-5



Period Ending  
Start Month

Twelve Months Ended December 31, 2017  
201701

		WA	ID	
Allocation Note 4: Jurisdictional Four Factor	Electric	68.249%	31.751%	100.000%
Allocation Note 4: Jurisdictional Four Factor	Gas	71.354%	28.646%	100.000%



2.06

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	FIT / DFIT Expense
	Adjustment Number	2.06
	Workpaper Reference	G-FIT
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*

2.06-1

AVISTA UTILITIES  
Gas FIT Adjustment  
For the Twelve Months Ended December 31, 2017

	System	Washington	Idaho
Taxable NOI per Results (Per G-FIT-12A)	12,320,967	7,978,172	4,342,795
<b>Schedule M Reallocations and Adjustments</b>			
<b>No Schedule M adjustments</b>			
Adjust Orig Sch M	0	0	0
Reallocated Taxable NOI	12,320,967	7,978,172	4,342,795
FIT Accrual per Results (Per G-FIT-12A)	4,312,338	2,792,360	1,519,978
Adjusted FIT Accrual	4,312,338	2,792,360	1,519,978
<b>Current FIT Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>

	System	Washington	Idaho
<b>Deferred FIT Adjustment</b>			
<b>No Deferred FIT adjustments</b>			
Elim Orig Alloc	0	0	0
<b>Total Deferred FIT Adjustment</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net FIT/DFIT Adj</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Effective Tax Rate Test</b>			
Net Operating Income Before FIT	50,941,497	34,344,932	16,596,565
Less: Interest Charges	13,436,864	9,186,571	4,250,293
	37,504,633	25,158,361	12,346,272
Current FIT per ROO	4,312,338	2,792,360	1,519,978
Deferred FIT per ROO	9,519,075	6,461,105	3,057,970
Investment Tax Credit Amortization	(20,064)	(14,832)	(5,232)
Adjustment to FIT	0	0	0
Adjusted FIT Expense	13,811,349	9,238,633	4,572,716
Effective Tax Rate	36.83%	36.72%	37.04%
Adj for tax effect on Perm Differences (Includes: Meals & plane)		216,550 35.86%	86,937 36.33%

2.06-2

			Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
997015	Airplane Lease Payments	Perm	418,384	194,642	127,161	51,051	80,429	871,667
997017	Amort - Invest in Exch Pwr (405.92,.93,.95,.98)	Perm	1,192,020	-	-	-	-	1,192,020
997045	Section 199 Manufacturing Deduction	Perm	(1,437,700)	(762,300)	-	-	-	(2,200,000)
997082	Meal Disallowances	Perm	294,105	136,824	89,389	35,886	56,538	612,742
			<u>466,809</u>	<u>(430,834)</u>	<u>216,550</u>	<u>86,937</u>	<u>136,967</u>	<u>476,429</u>
997000	Book Depreciation	Plant	83,618,159	43,539,699	18,189,534	8,272,462	11,636,756	165,256,610
997001	Contributions In Aid of Construction	Plant	4,186,578	2,147,221	358,193	167,896	33,925	6,893,813
997009	Rathdrum Turbine Lease	Plant	(22,103)	(11,719)	-	-	-	(33,822)
997012	Transportation Depreciation	Plant	-	-	-	-	175,419	175,419
	Misc Reclass to Plant	Plant	(427,389)	-	(127,153)	-	21,292	(533,250)
997048	AFUDC	Plant	(1,296,984)	(665,200)	(339,866)	(159,306)	(268,503)	(2,729,859)
997049	Tax Depreciation	Plant	(165,031,369)	(88,601,608)	(39,454,858)	(18,456,280)	(31,033,912)	(342,578,027)
997080	Book Transportation Depr	Plant	6,277,997	3,370,515	(534,664)	(250,106)	-	8,863,742
997101	Repairs 481 (a)	Plant	(18,044,215)	(9,567,438)	(2,332,091)	(1,093,122)	(2,643,578)	(33,680,444)
			<u>(90,739,326)</u>	<u>(49,788,530)</u>	<u>(24,240,905)</u>	<u>(11,518,456)</u>	<u>(22,078,601)</u>	<u>(198,365,818)</u>
997002	Injuries and Damages	Temp	(9,851)	(5,149)	-	-	-	(15,000)
997004	Boulder Park Write Off	Temp	-	(112,280)	-	-	-	(112,280)
997005	FAS106 Current Retiree Medical Accrual	Temp	1,475,410	686,394	448,428	180,028	-	2,790,260
997007	Idaho PCA	Temp	-	3,849,834	-	-	-	3,849,834
997008	DSM Book Amortization	Temp	-	-	-	-	1,153,747	1,153,747
997010	Deferred Gas Credit and Refunds	Temp	-	-	2,394,612	1,275,608	1,805,146	5,475,366
997016	Redemption Expense	Temp	832,746	427,100	202,224	94,788	-	1,556,858
997017	Amort - invest in Exch Pwr (405.92,.93,.95,.98)	Temp	1,258,011	-	-	-	-	1,258,011
997018	DSM Tariff Rider	Temp	(6,169,059)	(3,628,468)	-	-	-	(9,797,527)
997020	FAS87 Current Pension Accrual	Temp	398,295	185,296	121,056	48,599	-	753,246
997024	Kettle Falls Disallowance	Temp	(134,592)	-	-	-	-	(134,592)
997027	Uncollectibles	Temp	-	-	-	-	19,242	19,242
997030	Senate Bill 408	Temp	-	-	-	-	89,227	89,227
997031	Decoupling Mechanism	Temp	7,457,366	3,237,892	9,342,519	1,640,932	3,188,491	24,867,200
997032	Interest Rate Swaps	Temp	(2,599,709)	(1,333,345)	(778,478)	(364,897)	(516,015)	(5,592,444)
997033	BPA Residential Exchange	Temp	(446,607)	(358,157)	-	-	-	(804,764)
997033	DSM Tariff Rider - 99 (G)	Temp	-	-	770,083	257,802	88,449	1,116,334
997034	Montana Hydro Settlement	Temp	3,195,598	1,666,202	-	-	-	4,861,800
997043	Washington Deferred Power Costs	Temp	1,808,631	-	-	-	-	1,808,631
997044	Non-Monetary Power Costs	Temp	44,186	23,429	-	-	-	67,615
997046	Nez Perce Settlement	Temp	(22,008)	5,212	-	-	-	(16,796)
997053	Renewable Energy Certificate Fees	Temp	-	-	-	-	-	-
997054	Spokane River Relicensing	Temp	72,939	5,797	-	-	-	78,736
997058	Colstrip Settlement	Temp	-	(199,983)	-	-	-	(199,983)
997059	Spokane River Relicensing PME	Temp	46,316	26,996	-	-	-	73,312
997063	CDA Lake Settlement	Temp	729,868	337,311	-	-	-	1,067,179
997065	Amortization - Unbilled Revenue Add-Ins	Temp	81,946	(124,911)	(261,767)	12,432	208,093	(84,207)
997071	OR Regulatory Fee	Temp	-	-	-	-	-	-
997081	Deferred Compensation	Temp	902,128	419,691	274,188	110,077	173,422	1,879,506
997083	Paid Time Off	Temp	125,939	58,590	38,277	15,367	24,210	262,383
997084	Customer Uncollectibles	Temp	96,319	50,343	28,242	14,393	-	189,297
997085	FAS106 Post Retirement - OR	Temp	-	-	-	-	283,628	283,628
997086	FAS87 Pension Benefits - OR	Temp	-	-	-	-	76,567	76,567
997087	Redemption Expense Amortization - OR	Temp	-	-	-	-	134,044	134,044
997088	Deferred O&M Colstrip & CS2	Temp	(10)	1,357,230	-	-	-	1,357,220
997095	WA REC DEF	Temp	486,532	-	-	-	-	486,532
997096	CDA Settlement Costs	Temp	21,383	11,338	-	-	-	32,721
997098	Provision for Rate Refund	Temp	(1,294,121)	-	(399,184)	-	-	(1,693,305)
997099	Kettle Falls Diesel Leak	Temp	(75,807)	(40,195)	-	-	-	(116,002)
997100	WA REC Amort	Temp	-	-	-	-	-	-
997102	Amort Idaho Earnings Test (254229)	Temp	-	(2,808,870)	-	(25,223)	-	(2,834,093)
997103	Def Project Compass	Temp	-	668,590	-	168,136	-	836,726
997104	Spokane River TDG	Temp	290,395	117,223	-	-	-	407,618
997105	WA Natural Gas Line Extension	Temp	-	-	(5,184,756)	-	-	(5,184,756)
997107	MDM System	Temp	(530,380)	-	(151,279)	-	41,500	(640,159)
			<u>8,041,864</u>	<u>4,523,110</u>	<u>6,844,165</u>	<u>3,428,042</u>	<u>6,769,751</u>	<u>29,606,932</u>
<b>TOTAL Schedule Ms</b>			<b>(82,230,653)</b>	<b>(45,696,254)</b>	<b>(17,180,190)</b>	<b>(8,003,477)</b>	<b>(15,171,883)</b>	<b>(168,282,457)</b>
DFIT Plant - Calculated	-35%		31,758,764	17,425,986	8,484,317	4,031,460	7,727,510	69,428,036
Flow Through DFIT (estimated assignment)			<b>1,193,637</b>	<b>661,392</b>	<b>444,646</b>	<b>214,870</b>	<b>102,472</b>	2,617,017
Other Differences								
Plant DFIT			<u>32,952,401</u>	<u>18,087,377</u>	<u>8,928,963</u>	<u>4,246,330</u>	<u>7,829,983</u>	<u>72,045,053</u>
ITC Deferral added to DFIT								
Other DFIT	-35%		<b>(2,814,652)</b>	<b>(1,583,089)</b>	<b>(2,395,458)</b>	<b>(1,199,815)</b>	<b>(2,369,413)</b>	<b>(10,362,426)</b>
TOTAL DFIT Calculated using Schedule M's			<u>30,137,748</u>	<u>16,504,289</u>	<u>6,533,505</u>	<u>3,046,515</u>	<u>5,460,570</u>	<u>61,682,627</u>
PER ROO DFIT			30,099,932	16,557,515	6,461,105	3,057,970	5,494,630	61,671,152
Difference - Immaterial			<b>(37,816)</b>	53,226	<b>(72,400)</b>	11,455	34,060	<b>(11,475)</b>
Due to Allocation of Expense in ROO								



2.06-3

Washington Electric Idaho Electric Washington Gas Idaho Gas Oregon Gas Jurisdiction Total

EDAN  
GDAN  
CDAA  
CDAN

Schedule M

Calculated DFIT @ -35% of Schedule M

	Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total	
997002 Injuries and Damages Temp	3,448	1,802	-	-	-	5,250	A
997004 Boulder Park Write Off Temp	-	39,298	-	-	-	39,298	D
997005 FAS106 Current Retiree Medical Accrual Temp	(516,394)	(240,238)	(156,950)	(63,010)	-	(976,591)	A
997007 Idaho PCA Temp	-	(1,347,442)	-	-	-	(1,347,442)	D
997008 DSM Book Amortization Temp	-	-	-	-	(403,811)	(403,811)	D
997010 Deferred Gas Credit and Refunds Temp	-	-	(838,114)	(446,463)	(631,801)	(1,916,378)	D
997016 Redemption Expense Temp	(291,461)	(149,485)	(70,778)	(33,176)	-	(544,900)	A
997017 Amort - Invest in Exch Pwr (405.92,.93,.95) Temp	(440,304)	-	-	-	-	(440,304)	D
997018 DSM Tariff Rider Temp	2,159,171	1,269,964	-	-	-	3,429,134	D
997020 FAS87 Current Pension Accrual Temp	(139,403)	(64,854)	(42,370)	(17,010)	-	(263,636)	A
997024 Kettle Falls Disallowance Temp	47,107	-	-	-	-	47,107	D
997027 Uncollectibles Temp	-	-	-	-	(6,735)	(6,735)	A
997030 Senate Bill 408 Temp	-	-	-	-	(31,229)	(31,229)	D
997031 Decoupling Mechanism Temp	(2,610,078)	(1,133,262)	(3,269,882)	(574,326)	(1,115,972)	(8,703,520)	D
997032 Interest Rate Swaps Temp	909,898	466,671	272,467	127,714	180,605	1,957,355	A
997033 BPA Residential Exchange Temp	156,312	125,355	-	-	-	281,667	D
997033 DSM Tariff Rider - 99 (G) Temp	-	-	(269,529)	(90,231)	(30,957)	(390,717)	D
997034 Montana Hydro Settlement Temp	(190,662)	(99,418)	-	-	-	(290,080)	A
Segregate Direct vs Allocated	(927,797)	(483,753)	-	-	-	(1,411,550)	D
997043 Washington Deferred Power Costs Temp	(633,021)	-	-	-	-	(633,021)	D
997044 Non-Monetary Power Costs Temp	(15,465)	(8,200)	-	-	-	(23,665)	A
997046 Nez Perce Settlement Temp	7,703	(1,824)	-	-	-	5,879	D
997053 Renewable Energy Certificate Fees Temp	-	-	-	-	-	-	A
997054 Spokane River Relicensing Temp	(25,529)	(2,029)	-	-	-	(27,558)	D
997058 Colstrip Settlement Temp	-	69,994	-	-	-	69,994	D
997059 Spokane River Relicensing PME Temp	(16,211)	(9,449)	-	-	-	(25,659)	D
997063 CDA Lake Settlement Temp	(202,212)	(107,218)	-	-	-	(309,430)	A
Segregate Direct vs Allocated	(53,241)	(10,841)	-	-	-	(64,083)	D
997065 Amortization - Unbilled Revenue Add-ins Temp	(28,681)	43,719	91,618	(4,351)	(72,833)	29,472	D
997071 OR Regulatory Fee Temp	-	-	-	-	-	-	D
997081 Deferred Compensation Temp	(315,745)	(146,892)	(95,966)	(38,527)	(60,698)	(657,827)	A
997083 Paid Time Off Temp	(44,079)	(20,507)	(13,397)	(5,378)	(8,474)	(91,834)	A
997084 Customer Uncollectibles Temp	(33,712)	(17,620)	(9,885)	(5,038)	-	(66,254)	A
997085 FAS106 Post Retirement - OR Temp	-	-	-	-	(99,270)	(99,270)	A
997086 FAS87 Pension Benefits - OR Temp	-	-	-	-	(26,798)	(26,798)	A
997087 Redemption Expense Amortization - OR Temp	-	-	-	-	(46,915)	(46,915)	A
997088 Deferred O&M Colstrip & CS2 Temp	4	(475,031)	-	-	-	(475,027)	D
997095 WA REC DEF Temp	(170,286)	-	-	-	-	(170,286)	D
997096 CDA Settlement Costs Temp	(7,484)	(3,968)	-	-	-	(11,452)	A
997098 Provision for Rate Refund Temp	452,942	-	139,714	-	-	592,657	D
997099 Kettle Falls Diesel Leak Temp	26,532	14,068	-	-	-	40,601	A
997100 WA REC Amort Temp	-	-	-	-	-	-	D
997102 Amort Idaho Earnings Test (254229) Temp	-	983,105	-	8,828	-	991,933	D
997103 Def Project Compass Temp	-	(234,007)	-	(58,848)	-	(292,854)	D
997104 Spokane River TDG Temp	(101,638)	(41,028)	-	-	-	(142,666)	D
997105 WA Natural Gas Line Extension Temp	-	-	1,814,665	-	-	1,814,665	D
997107 MDM System Temp	185,633	-	52,948	-	(14,525)	224,056	D
	(2,814,652)	(1,583,089)	(2,395,458)	(1,199,815)	(2,369,413)	(10,362,426)	

Temp Difference

Direct	(1,997,914)	(1,207,231)	(2,278,580)	(1,165,390)	(2,301,129)	(8,950,244)	D
Allocated	(816,738)	(375,858)	(116,878)	(34,424)	(68,284)	(1,412,183)	A
	(1,960,027)	(1,206,848)	(2,278,581)	(1,165,390)	N/A	Direct per ROO	
	37,887	383	(1)	0			

2.06-4

Washington Electric	Idaho Electric	Washington Gas	Idaho Gas	Oregon Gas	Jurisdiction Total
64.346%	35.654%				100.000% Note 14
		67.420%	32.580%		100.000% Note 14
45.253%	25.075%	13.784%	6.661%	9.227%	100.000% Note 7 x Note 14
50.066%	27.742%	14.962%	7.230%		100.000% Note 9 x Note 14

Schedule M

GL DFIT

Injuries and Damages	3,378	1,872	-	-	-	5,250	5,250	(0)
Boulder Park Write Off		39,298				39,298		(0)
FAS106 Current Retiree Medical Accrual	(486,862)	(269,769)	(148,297)	(71,663)		(976,591)	(1,075,861)	0
Idaho PCA		(1,347,442)				(1,347,442)		(0)
DSM Book Amortization					(404,274)	(404,274)		463
Deferred Gas Credit and Refunds			(838,114)	(446,463)	(631,801)	(1,916,378)		0
Redemption Expense	(283,731)	(157,215)	(70,086)	(33,868)		(544,901)	(508,460)	0
Amort - Invest in Exch Pwr (405.92,.93,.95,	(440,304)					(440,304)		0
DSM Tariff Rider	2,159,180	1,269,968				3,429,148		(14)
FAS87 Current Pension Accrual	(131,431)	(72,826)	(40,034)	(19,346)		(263,636)	(290,435)	0
Kettle Falls Disallowance	87,808					87,808		(40,701)
Uncollectibles					(6,735)	(6,735)	(72,989)	(0)
Senate Bill 408					(31,149)	(31,149)		(80)
Decoupling Mechanism	(2,610,078)	(1,133,262)	(3,269,882)	(574,326)	(1,115,972)	(8,703,520)		0
Interest Rate Swaps	885,767	490,802	269,802	130,379	180,605	1,957,355	1,957,355	0
BPA Residential Exchange	156,989	125,733				282,723		(1,055)
DSM Tariff Rider - 99 (G)			(269,529)	(90,231)	(30,957)	(390,717)		0
Montana Hydro Settlement	(186,655)	(103,425)				(290,080)	(290,080)	-
Segregate Direct vs Allocated	(927,797)	(483,753)				(1,411,550)		-
Washington Deferred Power Costs	(633,021)					(633,021)		(0)
Non-Monetary Power Costs	(15,228)	(8,438)				(23,665)	(23,665)	(0)
Nez Perce Settlement	7,703	(1,824)				5,879		-
Renewable Energy Certificate Fees	-	-				-		-
Spokane River Relicensing	(25,529)	(2,029)				(27,558)		0
Colstrip Settlement		69,994				69,994		(0)
Spokane River Relicensing PME	(16,211)	(9,449)				(25,659)		(0)
CDA Lake Settlement	(199,106)	(110,324)				(309,430)	(309,430)	(0)
Segregate Direct vs Allocated	(53,241)	(10,841)				(64,083)		-
Amortization - Unbilled Revenue Add-ins	(28,681)	43,719	91,618	(4,351)	(72,833)	29,472		-
OR Regulatory Fee								-
Deferred Compensation	(297,688)	(164,949)	(90,675)	(43,818)	(60,698)	(657,827)	(657,827)	0
Paid Time Off	(41,558)	(23,027)	(12,658)	(6,117)	(8,474)	(91,834)	(91,834)	0
Customer Uncollectibles	(33,030)	(18,302)	(10,061)	(4,862)		(66,254)	(72,989)	0
FAS106 Post Retirement - OR					(99,270)	(99,270)	(1,075,861)	(0)
FAS87 Pension Benefits - OR					(26,798)	(26,798)	(290,435)	(0)
Redemption Expense Amortization - OR					(46,916)	(46,916)	(508,460)	0
Deferred O&M Colstrip & CS2	4	(475,031)				(475,027)		-
WA REC DEF	(170,286)	-				(170,286)		(0)
CDA Settlement Costs	(7,369)	(4,083)				(11,452)	(11,452)	(1)
Provision for Rate Refund	452,942		139,714			592,657		-
Kettle Falls Diesel Leak	26,125	14,476				40,601	40,601	0
WA REC Amort								-
Amort Idaho Earnings Test (254229)		983,105		8,828		991,933		-
Def Project Compass		(234,007)		(58,848)		(292,854)		0
Spokane River TDG	(101,638)	(41,028)				(142,666)		(0)
WA Natural Gas Line Extension			1,814,665			1,814,665		0
MDM System	182,133		52,948		(14,667)	220,413		3,642
	(2,727,414)	(1,632,056)	(2,380,589)	(1,214,685)	(2,369,938)	(10,324,682)		(37,744)

(87,238) 48,967 (14,869) 14,870 525 (37,744) Temp Difference

(1,960,027) (1,206,848) (2,278,580) (1,165,390) (2,301,654) (8,912,499) Direct

(767,387) (425,208) (102,009) (49,295) (68,284) (1,412,183) Allocated

49,422 4,259 (57,531) (3,415) 33,535 26,269 Plant & Flow Through

(37,816) 53,226 (72,400) 11,455 34,060 (11,475) Overall Difference

2.07

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Office Space Charges to Non-Utility
	Adjustment Number	2.07
	Workpaper Reference	G-OSC
	<b>REVENUES</b>	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	<b>EXPENSES</b>	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(15)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(15)
25	Total Gas Expense	(15)
26	OPERATING INCOME BEFORE FIT	15
	FEDERAL INCOME TAX	
27	Current Accrual	5
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 10
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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**AVISTA UTILITIES  
OFFICE SPACE CHARGES TO NON UTILITY  
TWELVE MONTHS ENDED DECEMBER 31, 2017**

	<u>TOTAL</u>	<u>ELECTRIC</u>	<u>GAS</u>	<u>WPNG</u>
Total Company Allocation to Non-Utility --	osc-2 \$ 103,800	\$73,000	\$21,222	\$9,578
Per utility 4 factor note 7 *	100.000%	70.328%	20.445%	9.227%
Per jurisdictional 4 factor note 4 * (WA portion only).		68.249%	71.354%	
Allocation to WA by service	<u>\$64,965</u>	<u>\$49,822</u>	<u>\$15,143</u>	
Adjustment to remove portion of office space for Non-Utility		-49,822	-15,143	

\* See Results of Operations Report E-ALL-12A and G-ALL-12A

Prep by: \_\_\_\_\_

Date: 4/10/2018

Mgr. Review: \_\_\_\_\_

**AVISTA UTILITIES  
OFFICE SPACE CHARGES TO NON UTILITY  
TWELVE MONTHS ENDED DECEMBER 31, 2017**

**Total hours charged** **OSC-3** 32,464.90

**(Excluding Executive Officers)**

Hours charged 27,271.13

FTEs 13.11 a

Standard office space 82 b square feet  
\$27.99 c Office Space Cost / per sq ft.  
\$3,765 d Annual Cost/Workstation

\$ 79,456 a\*b\*c+ a\*d

**(Executive Officers)**

Hours charged **OSC-3** 5,193.77

FTEs 2.50 a

Average Executive Square footage 169 b square feet  
\$27.99 c Office Space Cost / per sq ft.  
\$5,019 d Annual Cost/Workstation

\$ 24,344 a\*b\*c+ a\*d

**\$ 103,800 All Employees**

**OSC-1**

**Notes:**

(c) Office space rate is \$27.99, developed by Facilities, which includes Office Building Operating and Fixed Costs. Including Utilities, Admin, Security, HVAC, Electrical Systems, Building and Grounds Operations & Maintenance, Remodeling, Cafeteria Space, Depreciation and Property Tax.

(d) Approximate annual incremental costs for laptop, phone, cell phone, monitor, mouse and keyboard is \$3,765 per workstation.

Prep by: \_\_\_\_\_

Date: 4/10/2018

Mgr. Review: \_\_\_\_\_

Accounting Period	(All)
Mac	(All)

Sum of Transaction Qty SUM	
Organization Desc	Total
A07 - Gen Mgmt & Admin Support	-227.38
B04 - Clark Fork License	118.60
B16 - Government Relations	-2.00
B51 - Gas Engineering	282.00
B53 - Pullman	11.20
C56 - System Planning	-215.97
D54 - Corp & Subs Accounting	-636.89
E01 - Exec Administration	5,193.77
F52 - Market Services	935.00
G53 - Area Manager - CDA	20.00
G54 - Finance Administration	86.70
H14 - Consumer Affairs	12.00
J09 - Network Systems	565.79
J50 - Reg Bus Mgr - Spokane	-450.63
J54 - Internal Auditing	-304.08
M54 - Business Development	1,521.71
N54 - Strategic Initiatives	1,711.23
P08 - Distribution Oper Sys	1,433.79
P09 - Project Management	1,908.97
P53 - AM Moscow/Pullman	63.60
P99 - IT Director	0.56
S54 - External Communications	1,979.38
T52 - Demand Side Mgmt	173.95
U01 - Legal Staff	20.80
V08 - Real Estate	-110.25
V50 - AM Oregon	27.00
Y55 - Resource Accounting	-2.00
Z89 - Payroll Accrual	1,778.25
S51 - Supply Chain Loadings	67.03
T08 - Electric Engineer	113.77
X54 - Accounting Responsibility	260.23
Y01 - Corp Secretary	2,794.11
Z87 - Benefits Loaders	397.70
Z90 - Incentive Compensation	8,043.09
000 Direct GL	858.12
C09 - Security Systems	508.10
E14 - Environmental Compliance	1,285.64
F54 - Treasury & Trust Mgmt	608.47
J02 - Public Safety	751.33
Z88 - Transportation Loaders	42.00
A50 - Director of Ops WA & ID	-7.50
C04 - Spokane River License	195.34
S09 - Apps Operations & Supp	3.00
X09 - Data Science	-2.45
X02 - HR/Comp/Labor & Employee Relations	3.00
S01 - VP & Counsl-Regultry/Govt Affairs	127.20
A04 - Environmental Affairs	4.50
P01 - Legal Expenses	-1.80
M29 - Cntrl Syst Prod & Serv	518.92
<b>Grand Total</b>	<b>32,464.90</b>



2.08

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Excise Taxes
	Adjustment Number	2.08
	Workpaper Reference	G-RET
	<b>REVENUES</b>	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	<b>EXPENSES</b>	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
	FEDERAL INCOME TAX	
27	Current Accrual	-
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ -
	<b>RATE BASE</b>	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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**Avista Utilities**  
**Restate Public Utility Excise Tax to Actual**  
**TWELVE MONTHS ENDED DECEMBER 31, 2017**

* Actual Payments:	Electric	Gas
January/17	RET-4 2,327,057	RET-4 1,262,935
February/17	RET-4 2,036,972	RET-4 1,046,556
March/17	RET-4 1,929,922	RET-4 806,766
April/17	RET-4 1,513,857	RET-4 573,407
May/17	RET-4 1,519,489	RET-4 405,881
June/17	RET-4 1,504,471	RET-4 248,762
July/17	RET-4 899,130	RET-4 188,345
August/17	RET-4 1,496,456	RET-4 130,028
September/17	RET-4 1,691,399	RET-4 190,279
October/17	RET-4 1,369,773	RET-4 299,280
November/17	RET-4 1,659,117	RET-4 509,564
December/17	RET-4 1,973,979	RET-4 819,088
<b>Total Actual Payments</b>	<b>19,921,621</b>	<b>6,480,891</b>
Add Back: Credits for Solar REC's Paid to Customers	<u>1,534,598</u>	<u>0</u>
<b>Total Paid adjusted for credits to customers</b>	<b><u>21,456,219</u></b>	<b><u>6,480,891</u></b>
 Washington State Excise Tax amount reflected in results	 RET-2 21,452,511	 RET-2 6,481,180
Timing Difference -Remove Dec 2016 Entry Recorded in Jan 2017	RET-2 (3,019)	RET-2 377
Timing Difference -Add Dec 2017 Entry Recorded in Jan 2018	RET-3 6,728	RET-3 (666)
 <b>Total Expense</b>	 <b><u>\$21,456,219</u></b>	 <b><u>\$6,480,891</u></b>
 Adjustment of Washington State Excise Tax	 <b><span style="border: 1px solid red; padding: 2px;">3,709</span></b>	 <b><span style="border: 1px solid red; padding: 2px;">(289)</span></b>

\* Source: Combined Monthly Excise Tax Return Lines 52 (Electric), 53 (Gas),  
(these values now incorporate LIHEAP tax credit and Renewable energy credits  
as assigned to service).

(1)	LIHEAP Tax credit assigned to service	RET-4 (173,316.44)	RET-4 (115,544.29)
	LIHEAP Tax credit benefit to acct 908610	RET-3 173,316.44	RET-3 115,544.29
		<u>0.00</u>	<u>0.00</u>

Note: To maintain matching of the tax credit with customer benefit expense, either increase 908610 to match credits in actual payments or reverse timing difference in actual payments

Prep by:

Transaction Analysis Selection: Accounting Period : '2017%', GI Ferc Account : '408110'

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise LIHEAP Tax Credit	(173,316.44)	(173,316.44)	-	-
				(173,316.44)	(173,316.44)	-	-
			WA Electric Excise Tax Current Month	21,555,726.55	21,555,726.55		
			WA Electric Excise Tax True Up April 2017	(103,852.39)	(103,852.39)		
			WA Electric Excise Tax True Up Aug 2017	4,009.72	4,009.72		
		RET-1	WA Electric Excise Tax True Up December 2016	3,019.31	3,019.31		
			WA Electric Excise Tax True Up February 2017	3,688.85	3,688.85		
			WA Electric Excise Tax True Up January 2017	656.67	656.67		
			WA Electric Excise Tax True Up July 2017	707.43	707.43		
			WA Electric Excise Tax True Up June 2017	17,422.49	17,422.49		
			WA Electric Excise Tax True Up March 2017	124,988.53	124,988.53		
			WA Electric Excise Tax True Up May 2017	24,828.07	24,828.07		
			WA Electric Excise Tax True Up Nov 2017	(1,882.21)	(1,882.21)		
			WA Electric Excise Tax True Up Oct 2017	(2,606.66)	(2,606.66)		
			WA Electric Excise Tax True Up Sept 2017	(879.37)	(879.37)		
				21,625,826.99	21,625,826.99	-	-
			WA Natural gas "Other" April 2017 Estimate	396.00	396.00		
			WA Natural gas "Other" April 2017 True Up	(46.72)	(46.72)		
			WA Natural gas "Other" Aug 2017 True Up	0.34	0.34		
			WA Natural gas "Other" August 2017 Estimate	42.49	42.49		
			WA Natural gas "Other" December 2016 True Up	105.00	105.00		
			WA Natural gas "Other" Feb 2017 Estimate	830.00	830.00		
			WA Natural gas "Other" Feb 2017 True Up	(71.21)	(71.21)		
			WA Natural gas "Other" Jan 2017 True Up	(139.21)	(139.21)		
			WA Natural gas "Other" January 2017 Estimate	1,066.00	1,066.00		
			WA Natural gas "Other" July 2017 True Up	(12.88)	(12.88)		
			WA Natural gas "Other" June 2017 Estimate	159.00	159.00		
			WA Natural gas "Other" June 2017 True Up	(14.64)	(14.64)		
			WA Natural gas "Other" March 2017 Estimate	527.00	527.00		
			WA Natural gas "Other" March 2017 True Up	5.69	5.69		
			WA Natural gas "Other" May 2017 Estimate	223.00	223.00		
			WA Natural gas "Other" May 2017 True Up	(16.38)	(16.38)		
			WA Natural gas "Other" Nov 2017 Estimate	839.00	839.00		
			WA Natural gas "Other" Nov 2017 True Up	(47.21)	(47.21)		
			WA Natural gas "Other" Oct 2017 Estimate	139.00	139.00		
			WA Natural gas "Other" Oct 2017 True Up	(14.97)	(14.97)		
			WA Natural gas "Other" Sept 2017 Estimate	45.20	45.20		
			WA Natural gas "Other" Sept 2017 True Up	(7.59)	(7.59)		
				4,006.91	4,006.91	-	-
				21,456,517.46	21,456,517.46	-	-
			Results Report E-OTX-12A / B				
			WA Gas Excise LIHEAP Tax Credit	(115,544.29)	-	(115,544.29)	-
			WA Gas Excise Tax Current Month	6,624,430.73	-	6,624,430.73	-
			WA Gas Excise Tax True Up April 2017	(2,314.88)	-	(2,314.88)	-
			WA Gas Excise Tax True Up Aug 2017	(4,061.61)	-	(4,061.61)	-
			WA Gas Excise Tax True Up December 2016	(376.75)	-	(376.75)	-
			WA Gas Excise Tax True Up February 2017	(5,922.09)	-	(5,922.09)	-
			WA Gas Excise Tax True Up January 2017	(494.88)	-	(494.88)	-
			WA Gas Excise Tax True Up July 2017	(4,023.10)	-	(4,023.10)	-
			WA Gas Excise Tax True Up June 2017	(4,226.34)	-	(4,226.34)	-
			WA Gas Excise Tax True Up March 2017	(635.40)	-	(635.40)	-
			WA Gas Excise Tax True Up May 2017	(3,484.60)	-	(3,484.60)	-
			WA Gas Excise Tax True Up Nov 2017	838.79	-	838.79	-
			WA Gas Excise Tax True Up Oct 2017	(1,016.45)	-	(1,016.45)	-
			WA Gas Excise Tax True Up Sept 2017	(1,989.11)	-	(1,989.11)	-
				6,481,180.02	-	6,481,180.02	-
			Results Report G-OTX-12A / RET-1				
				6,481,180.02	-	6,481,180.02	-
			Total for ED 408110	21,937,697.48	21,456,517.46	6,481,180.02	-
			Total for GD 408110				
			Total				

Prep by 

**Transaction Analysis Selection: Accounting Period : '2017%' , GI Ferc Account : '908610'**

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
908610	ED	WA	July & Aug 2017 LIHEAP from St. of WA DOR	65,974.77	65,974.77	-	-
			Oct 2017 LIHEAP from St. of WA DOR	94,409.32	94,409.32	-	-
			Sept 2017 LIHEAP from St. of WA DOR	12,932.35	12,932.35	-	-
			<b>RET-1</b>	<u>173,316.44</u>	<u>173,316.44</u>	<u>-</u>	<u>-</u>
	GD	WA	July & Aug 2017 LIHEAP from St. of WA DOR	43,983.17	-	43,983.17	-
			Oct 2017 LIHEAP from St. of WA DOR	62,939.55	-	62,939.55	-
			Sept 2017 LIHEAP from St. of WA DOR	8,621.57	-	8,621.57	-
			<b>RET-1</b>	<u>115,544.29</u>	<u>-</u>	<u>115,544.29</u>	<u>-</u>
<b>Total</b>				<u>288,860.73</u>	<u>173,316.44</u>	<u>115,544.29</u>	<u>-</u>

**Transaction Analysis Selection: Accounting Period : '201801' , GI Ferc Account : '408110'**

Ferc Acct	Service	Jurisdiction	Transaction Desc	Transaction Amount	Electric Amt SUM	Gas North Amt SUM	Gas South Amt SUM
408110	ED	WA	WA Electric Excise Tax Current Month	2,178,184.39	2,178,184.39	.00	.00
			WA Electric Excise Tax True Up Dec 2017	<b>RET-1</b> 6,727.89	6,727.89	.00	.00
			WA Natural gas "Other" Dec 2017 True Up	-16.25	-16.25	.00	.00
			WA Natural gas "Other" Jan 2018 Estimate	782.00	782.00	.00	.00
			Sub-total	<u>2,185,678.03</u>	<u>2,185,678.03</u>	<u>.00</u>	<u>.00</u>
	GD	WA	WA Gas Excise Tax Current Month	1,050,001.51	.00	1,050,001.51	.00
			WA Gas Excise Tax True Up Dec 2017	<b>RET-1</b> -666.19	.00	-666.19	.00
			Sub-total	<u>1,049,335.32</u>	<u>.00</u>	<u>1,049,335.32</u>	<u>.00</u>
<b>Total</b>				<u>3,235,013.35</u>	<u>2,185,678.03</u>	<u>1,049,335.32</u>	<u>.00</u>

**STATE OF WASHINGTON COMBINED EXCISE TAX RETURN**

STATE BUSINESS & OCCUPATION TAX		Summary	January/17	February/17	March/17	April/17	May/17	June/17	July/17	August/17	September/17	October/17	November/17	December/17
<b>STATE PUBLIC UTILITY TAX</b>														
<u>Power - Electricity Addendum</u>														
Gross Amount		561,237,488.96	60,884,022.79	53,373,259.61	50,679,049.42	40,134,899.37	40,796,147.44	41,018,490.15	44,000,550.67	48,644,283.54	45,951,781.29	37,637,886.20	46,466,732.27	51,650,386.23
Deductions		2,825,355.45	156,989.39	126,009.37	97,275.89	198,856.90	335,700.18	357,749.46	389,726.49	331,682.52	240,679.03	222,328.80	150,658.41	217,699.01
Taxable Amount		558,412,133.51	60,727,033.40	53,247,250.24	50,581,773.53	39,936,042.47	40,460,447.26	40,660,740.69	43,610,824.18	48,312,601.02	45,711,102.26	37,415,557.40	46,316,073.86	51,432,687.22
<b>Tax Due @</b>	<b>0.038734</b>	<b>21,629,535.58</b>	<b>2,352,200.91</b>	<b>2,062,478.99</b>	<b>1,959,234.42</b>	<b>1,546,882.67</b>	<b>1,567,194.96</b>	<b>1,574,953.13</b>	<b>1,689,221.66</b>	<b>1,871,340.29</b>	<b>1,770,573.83</b>	<b>1,449,254.20</b>	<b>1,794,006.80</b>	<b>1,992,193.71</b>
Renewable Energy Credit		(1,534,597.89)	(25,144.28)	(25,506.74)	(29,312.80)	(33,026.05)	(47,705.91)	(70,481.76)	(790,092.13)	(308,909.43)	(66,242.070)	(70,496.06)	(49,465.51)	(18,215.15)
60% Allocated LIHEAP Credit	RET-I	(173,316.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(65,974.77)	(12,932.350)	(8,985.20)	(85,424.12)	0.00
<b>Total Electric Tax:</b>		<b>19,921,621.25</b>	<b>2,327,056.63</b>	<b>2,036,972.25</b>	<b>1,929,921.62</b>	<b>1,513,856.62</b>	<b>1,519,489.05</b>	<b>1,504,471.37</b>	<b>899,129.53</b>	<b>1,496,456.09</b>	<b>1,691,399.41</b>	<b>1,369,772.94</b>	<b>1,659,117.17</b>	<b>1,973,978.56</b>
			RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I
<u>Gas Distribution Addendum</u>														
Gross Amount		171,864,232.34	32,802,264.07	27,182,890.48	20,953,066.57	14,942,270.44	10,627,362.62	6,571,487.54	4,997,476.63	4,600,765.38	5,221,529.10	7,963,008.66	14,719,644.20	21,282,466.66
Deductions		617,221.26	15,796.30	13,736.84	8,981.68	56,313.71	90,483.85	113,494.49	107,939.87	83,334.02	57,955.04	38,030.58	12,661.78	18,493.10
Taxable Amount		171,247,011.08	32,786,467.77	27,169,153.64	20,944,084.89	14,885,956.73	10,536,878.77	6,457,993.05	4,889,536.76	4,517,431.36	5,163,574.06	7,924,978.08	14,706,982.42	21,263,973.56
<b>Tax Due @</b>	<b>0.03852</b>	<b>6,596,434.87</b>	<b>1,262,934.74</b>	<b>1,046,555.80</b>	<b>806,766.15</b>	<b>573,407.05</b>	<b>405,880.57</b>	<b>248,761.89</b>	<b>188,344.96</b>	<b>174,011.46</b>	<b>198,900.87</b>	<b>305,270.16</b>	<b>566,512.96</b>	<b>819,088.26</b>
40% Allocated LIHEAP Credit	RET-I	(115,544.29)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(43,983.17)	(8,621.570)	(5,990.13)	(56,949.42)	0.00
<b>Total Gas Tax:</b>		<b>6,480,890.57</b>	<b>1,262,934.74</b>	<b>1,046,555.80</b>	<b>806,766.15</b>	<b>573,407.05</b>	<b>405,880.57</b>	<b>248,761.89</b>	<b>188,344.96</b>	<b>130,028.28</b>	<b>190,279.30</b>	<b>299,280.03</b>	<b>509,563.54</b>	<b>819,088.26</b>
			RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I	RET-I

Prep by: 

2-08-17

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended December 31, 2017	
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	105,394	105,394	0	72,785	72,785	0	32,609	32,609
		TOTAL UNDERGROUND STORAGE TAX	0	105,394	105,394	0	72,785	72,785	0	32,609	32,609
		DISTRIBUTION									
99	408110	State Excise Tax	6,481,180	0	6,481,180	6,481,180	0	6,481,180	0	0	0
99	408120	Municipal Occupation & License Tax	7,319,874	0	7,319,874	6,106,478	0	6,106,478	1,213,396	0	1,213,396
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	4,395,608	0	4,395,608	2,754,713	0	2,754,713	1,640,895	0	1,640,895
99	409100	State Income Tax	110,382	0	110,382	0	0	0	110,382	0	110,382
		TOTAL DISTRIBUTION TAX	18,307,044	0	18,307,044	15,342,371	0	15,342,371	2,964,673	0	2,964,673
		TOTAL TAXES OTHER THAN FIT	18,307,044	105,394	18,412,438	15,342,371	72,785	15,415,156	2,964,673	32,609	2,997,282

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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2-08-5



RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	282,611	166,008	448,619	219,254	109,967	329,221	63,357	56,041	119,398
99	908600	Public Purpose Tariff Rider Expense Offset	9,616,454	0	9,616,454	8,223,182	0	8,223,182	1,393,272	0	1,393,272
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 Unbillec	(273,943)	0	(273,943)	(261,767)	0	(261,767)	(12,176)	0	(12,176)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,740,666	166,008	9,906,674	8,296,213	109,967	8,406,180	1,444,453	56,041	1,500,494

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.242%	33.758%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

2.08-6

2.09

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Net Gains/Losses
	Adjustment Number	2.09
	Workpaper Reference	G-NGL
	REVENUES	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(13)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(13)
25	Total Gas Expense	(13)
26	OPERATING INCOME BEFORE FIT	13
	FEDERAL INCOME TAX	
27	Current Accrual	5
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 8
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEPREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*

Avista Utilities  
 Property Dispositions  
 12 Months ended December 31, 2017

Year	Gain(Loss)	AMORTIZATION PERIOD													TOTAL		
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		2018	
2008	172,857				17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286	17,286		172,860
2009	35,772					3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	3,577	35,770
2010	10,483						1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	1,048	10,480
2011	(261)							(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(261)
2012	0								0	0	0	0	0	0	0	0	0
2013	0									0	0	0	0	0	0	0	0
2014	234,734										23,473	23,473	23,473	23,473	23,473	23,473	234,734
2015	204,354											20,435	20,435	20,435	20,435	20,435	204,354
2016	120,036												12,004	12,004	12,004	12,004	120,036
2017	30,486														3,049	3,049	6,097
<b>Total</b>	<b>1,856,403</b>	<b>81,585</b>	<b>88,126</b>	<b>104,794</b>	<b>122,080</b>	<b>82,094</b>	<b>80,684</b>	<b>79,690</b>	<b>68,887</b>	<b>80,530</b>	<b>92,985</b>	<b>89,002</b>	<b>94,465</b>	<b>80,846</b>	<b>63,560</b>	<b>1,832,010</b>	

Amortize 2017 - WA E	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	6,737	80,846

Year	Gain(Loss)	AMORTIZATION PERIOD													TOTAL	
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017		2018
2008	3,452				345	345	345	345	345	345	345	345	345	347		3,452
2009	1,496					150	150	150	150	150	150	150	150	150	146	1,496
2010	426						43	43	43	43	43	43	43	43	43	426
2011	0							0	0	0	0	0	0	0	0	0
2012	0								0	0	0	0	0	0	0	0
2013	0									0	0	0	0	0	0	0
2014	56,272										5,627	5,627	5,627	5,627	5,627	56,272
2015	37,065											3,707	3,707	3,707	3,707	37,065
2016	31,613												3,161	3,161	3,161	31,613
2017	0													0	0	0
<b>Total</b>	<b>259,919</b>	<b>12,948</b>	<b>12,958</b>	<b>12,961</b>	<b>13,306</b>	<b>3,997</b>	<b>3,330</b>	<b>2,938</b>	<b>406</b>	<b>620</b>	<b>6,241</b>	<b>9,885</b>	<b>13,033</b>	<b>13,035</b>	<b>12,684</b>	<b>259,931</b>

Amortize 2017 - WA G	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086	13,035

209-1

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/10/2018 Mgr. Review: \_\_\_\_\_

Avista Utilities  
 Property Dispositions  
 12 Months ended December 31, 2017

Description	Gain (Loss)	Svc/ Juris Alloc	Total Electric	WA Electric	ID Electric	North Gas	WA Gas	ID Gas	OR Gas	TOTAL
1 Monroe HED Land Swap	NGL-3 43,386	ED.AN	43,386	28,353	15,033					43,386
2	NGL-3	ED.WA	-	-				-	-	-
3	NGL-3	CD.AA	0	-	-	0	-	0	0	0
4 Colstrip Land Sales	NGL-3 3,264	ED.AN	3,264	2,133	1,131					3,264
<b>Total Gain</b>	<u>\$ 46,650</u>		<u>\$ 46,650</u>	<u>\$ 30,486</u>	<u>\$ 16,164</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,650</u>
<b>Net Gain for Amortization (421100 &amp; 421200)</b>	<u><u>\$ 46,650</u></u>		<u><u>\$ 46,650</u></u>	<u><u>\$ 30,486</u></u>	<u><u>\$ 16,164</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 46,650</u></u>

Jurisdictional allocators:

1 (Production/Transmission Ratio)		100.000%	65.350%	34.650%						
4 (Jurisdictional 4-Factor)		100.000%	68.249%	31.751%	100.000%	71.354%	28.646%			
7 CD.AA	100.000%		70.328%		20.445%			9.227%		

2.09.2

**SCHEDULE 27**  
**for year ended December 31, 2017**  
**OTHER PROPERTY DISPOSITIONS**

	BOOK	TAX	BALANCE CHECK
1. (a) Brief Description of Property Disposed:	Monroe HED Land Swap		
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Loss on Disposition of Property		43,386	-
2. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			- ED.WA.360200
3. (a) Brief Description of Property Disposed:			
(b) Permanent Record Reference			
(c) Date Property disposed of			
(d) Primary Plant Account Credited			
(e) Gross Sale Price			
(f) Expense of Sale			
(g) Original Cost:			
(h) Accumulated Depreciation			
(i) Location			
(j) Date of Purchase			
(k) Gain on Disposition of Property			- CD.AA.389200
4. (a) Brief Description of Property Disposed:	Colstrip Townsite		
(b) Permanent Record Reference	201703		
(c) Date Property disposed of	201703		
(d) Primary Plant Account Credited	101000		
(e) Gross Sale Price		3,264	
(f) Expense of Sale		-	
(g) Original Cost:			
(h) Accumulated Depreciation		-	
(i) Location	Colstrip, MT		
(j) Date of Purchase	1984		
(k) Gain on Disposition of Property		3,264	3,264.14 ED.C3.310200

2.10

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Weather Normalization
	Adjustment Number	2.10
	Workpaper Reference	G-WN
	REVENUES	
1	Total General Business	\$ (4,558)
2	Total Transportation	-
3	Other Revenues	2,235
4	Total Gas Revenues	(2,323)
	EXPENSES	
	Production Expenses	
5	City Gate Purchases	(2,114)
6	Purchased Gas Expense	(3)
7	Net Nat Gas Storage Trans	-
8	Total Production	(2,117)
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	(175)
16	Total Distribution	(175)
17	Customer Accounting	(23)
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(9)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(9)
25	Total Gas Expense	(2,324)
26	OPERATING INCOME BEFORE FIT	1
	FEDERAL INCOME TAX	
27	Current Accrual	0
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 1
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

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12.2017	Total	January	February	March	April	May	June	July	August	September	October	November	December
<b>Weather Adjustment Revenue</b>													
WA 101	(\$3,649,533)	(\$3,648,543)	(\$1,130,385)	\$427,859	(\$189,692)	\$434,317	\$816,926	\$0	\$0	\$0	(\$383,658)	\$569,965	(\$546,322)
WA 111	(\$882,487)	(\$888,525)	(\$278,457)	\$105,878	(\$47,623)	\$108,809	\$206,971	\$0	\$0	\$0	(\$95,864)	\$140,110	(\$133,786)
WA 121	(\$25,636)	(\$31,863)	(\$9,859)	\$3,727	(\$2,023)	\$5,062	\$9,476	\$0	\$0	\$0	(\$4,230)	\$3,232	\$842
<b>Total Revenue Adjustment</b>	<b>(\$4,557,656)</b>	<b>(\$4,568,931)</b>	<b>(\$1,418,701)</b>	<b>\$537,464</b>	<b>(\$239,338)</b>	<b>\$548,188</b>	<b>\$1,033,373</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$483,752)</b>	<b>\$713,307</b>	<b>(\$679,266)</b>
<b>Decoupling Revenue Offset</b>													
WA 101	(\$1,961,267)	<b>(\$1,961,408)</b>	(\$607,680)	\$230,011	(\$101,976)	\$233,483	\$439,168	\$0	\$0	\$0	(\$206,249)	<b>\$322,647</b>	(\$309,263)
WA 111	(\$372,413)	<b>(\$375,150)</b>	(\$117,569)	\$44,703	(\$20,107)	\$45,941	\$87,387	\$0	\$0	\$0	(\$40,475)	<b>\$63,294</b>	(\$60,437)
WA 121	(\$8,186)	<b>(\$10,281)</b>	(\$3,181)	\$1,203	(\$653)	\$1,634	\$3,058	\$0	\$0	\$0	(\$1,365)	<b>\$1,110</b>	\$289
<b>Total WA</b>	<b>(\$2,341,866)</b>	<b>(\$2,346,839)</b>	<b>(\$728,430)</b>	<b>\$275,917</b>	<b>(\$122,736)</b>	<b>\$281,058</b>	<b>\$529,613</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$248,089)</b>	<b>\$387,051</b>	<b>(\$369,411)</b>
<b>Revenue Related Expenses</b>	<b>\$106,948</b>	0.045668 Decoupling Mechanism revenue conversion factor											
<b>Decoupling Adjustment</b>	<b>\$2,234,918</b>												
<b>Revenue not captured in Decoupling</b>													
WA 101	(\$1,688,266)	(\$1,687,135)	(\$522,705)	\$197,848	(\$87,716)	\$200,834	\$377,758	\$0	\$0	\$0	(\$177,409)	\$247,318	(\$237,059)
WA 111	(\$510,074)	(\$513,375)	(\$160,888)	\$61,175	(\$27,516)	\$62,868	\$119,584	\$0	\$0	\$0	(\$55,389)	\$76,816	(\$73,349)
WA 121	(\$17,450)	(\$21,582)	(\$6,678)	\$2,524	(\$1,370)	\$3,428	\$6,418	\$0	\$0	\$0	(\$2,865)	\$2,122	\$553
<b>Total WA</b>	<b>(\$2,215,790)</b>	<b>(\$2,222,092)</b>	<b>(\$690,271)</b>	<b>\$261,547</b>	<b>(\$116,602)</b>	<b>\$267,130</b>	<b>\$503,760</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$235,663)</b>	<b>\$326,256</b>	<b>(\$309,855)</b>
<b>ID Revenue Adjustment</b>													
ID 101	(\$1,681,838)	(\$1,689,536)	(\$522,840)	\$197,724	(\$88,997)	\$204,021	\$382,318	\$0	\$0	\$0	(\$179,798)	\$271,571	(\$256,301)
ID 111	(\$271,932)	(\$259,609)	(\$80,016)	\$30,564	(\$11,592)	\$26,493	\$50,097	\$0	\$0	\$0	(\$23,332)	\$34,176	(\$38,713)
<b>Total Revenue Adjustment</b>	<b>(\$1,953,770)</b>	<b>(\$1,949,145)</b>	<b>(\$602,856)</b>	<b>\$228,288</b>	<b>(\$100,589)</b>	<b>\$230,514</b>	<b>\$432,415</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$203,130)</b>	<b>\$305,747</b>	<b>(\$295,014)</b>
<b>FCA Revenue Offset</b>													
ID 101	(\$964,912)	<b>(\$969,656)</b>	(\$300,067)	\$113,477	(\$51,077)	\$117,091	\$219,419	\$0	\$0	\$0	(\$103,190)	<b>\$161,686</b>	(\$152,595)
ID 111	(\$105,600)	<b>(\$100,723)</b>	(\$31,045)	\$11,858	(\$4,497)	\$10,279	\$19,437	\$0	\$0	\$0	(\$9,052)	<b>\$13,983</b>	(\$15,840)
<b>Total ID</b>	<b>(\$1,070,512)</b>	<b>(\$1,070,379)</b>	<b>(\$331,112)</b>	<b>\$125,335</b>	<b>(\$55,574)</b>	<b>\$127,370</b>	<b>\$238,856</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$112,242)</b>	<b>\$175,669</b>	<b>(\$168,435)</b>
<b>Revenue Related Expenses</b>	<b>\$6,185</b>	0.005778 Fixed Cost Adjustment Mechanism revenue conversion factor											
<b>FCA Adjustment</b>	<b>\$1,064,327</b>												
<b>Revenue not captured in Decoupling</b>													
ID 101	(\$716,926)	(\$719,880)	(\$222,773)	\$84,247	(\$37,920)	\$86,930	\$162,899	\$0	\$0	\$0	(\$76,608)	\$109,885	(\$103,706)
ID 111	(\$166,332)	(\$158,886)	(\$48,971)	\$18,706	(\$7,095)	\$16,214	\$30,660	\$0	\$0	\$0	(\$14,280)	\$20,193	(\$22,873)
<b>Total ID</b>	<b>(\$883,258)</b>	<b>(\$878,766)</b>	<b>(\$271,744)</b>	<b>\$102,953</b>	<b>(\$45,015)</b>	<b>\$103,144</b>	<b>\$193,559</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$90,888)</b>	<b>\$130,078</b>	<b>(\$126,579)</b>
<b>Weather Adjustment Gas Cost Expense</b>													
WA 101	(\$1,610,725)	(\$1,609,646)	(\$498,698)	\$188,761	(\$83,687)	\$191,610	\$360,407	\$0	\$0	\$0	(\$169,260)	\$235,956	(\$226,168)
WA 111	(\$486,643)	(\$489,794)	(\$153,498)	\$58,365	(\$26,252)	\$59,980	\$114,092	\$0	\$0	\$0	(\$52,844)	\$73,284	(\$69,976)
WA 121	(\$16,644)	(\$20,590)	(\$6,371)	\$2,409	(\$1,307)	\$3,271	\$6,124	\$0	\$0	\$0	(\$2,733)	\$2,025	\$528
<b>Total Gas Cost Adjustment</b>	<b>(\$2,114,012)</b>	<b>(\$2,120,030)</b>	<b>(\$658,567)</b>	<b>\$249,535</b>	<b>(\$111,246)</b>	<b>\$254,861</b>	<b>\$480,623</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$224,837)</b>	<b>\$311,265</b>	<b>(\$295,616)</b>
<b>GTI Gas Expense Adjustment</b>	<b>(\$2,602)</b>	<b>(\$2,609)</b>	<b>(\$810)</b>	<b>\$307</b>	<b>(\$137)</b>	<b>\$313</b>	<b>\$590</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$276)</b>	<b>\$430</b>	<b>(\$410)</b>
<b>ID Gas Cost Adjustment</b>													
ID 101	(\$713,251)	(\$716,184)	(\$221,629)	\$83,814	(\$37,725)	\$86,483	\$162,062	\$0	\$0	\$0	(\$76,215)	\$109,251	(\$103,108)
ID 111	(\$165,476)	(\$158,070)	(\$48,720)	\$18,610	(\$7,058)	\$16,131	\$30,503	\$0	\$0	\$0	(\$14,207)	\$20,076	(\$22,741)
<b>Total Gas Cost Adjustment</b>	<b>(\$878,727)</b>	<b>(\$874,254)</b>	<b>(\$270,349)</b>	<b>\$102,424</b>	<b>(\$44,783)</b>	<b>\$102,614</b>	<b>\$192,565</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$90,422)</b>	<b>\$129,327</b>	<b>(\$125,849)</b>
<b>GTI Gas Expense Adjustment</b>	<b>(\$999)</b>	<b>(\$992)</b>	<b>(\$307)</b>	<b>\$116</b>	<b>(\$51)</b>	<b>\$116</b>	<b>\$218</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$103)</b>	<b>\$160</b>	<b>(\$156)</b>
<b>Margin</b>	<b>(\$106,309)</b>	<b>(\$106,574)</b>	<b>(\$33,099)</b>	<b>\$12,541</b>	<b>(\$5,588)</b>	<b>\$12,799</b>	<b>\$24,131</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$11,292)</b>	<b>\$15,742</b>	<b>(\$14,969)</b>

2.18-1

12.2017	Total	January	February	March	April	May	June	July	August	September	October	November	December
Normal DDH	6,531	1,114	910	772	539	311	139	29	31	158	526	864	1,138
Actual DDH	6,725	1,379	992	741	556	272	66	0	3	166	560	811	1,179
DDH Adjustment to Normal	-194	-265	-82	31	-17	39	73	29	28	-8	-34	53	-41

Rate Group

WA Res Sched 101	-3,636,546	-3,670,178	-1,137,110	430,937	-196,040	449,065	843,473	0	0	0	-397,289	621,471	-580,875
No of Cust	145,451	144,268	144,450	144,804	144,690	144,473	144,974	145,026	145,494	145,915	146,612	147,125	147,580
Usage/DDH		0.0960	0.0960	0.0960	0.0797	0.0797	0.0797	0.0000	0.0000	0.0000	0.0797	0.0797	0.0960
WA Com Sched 101	-759,008	-726,404	-225,035	84,736	-32,654	74,549	141,423	0	0	0	-65,269	102,108	-112,462
No of Cust	12,009	12,049	12,063	12,015	11,990	11,932	12,093	11,948	11,991	11,955	11,983	12,026	12,057
Usage/DDH		0.2275	0.2275	0.2275	0.1602	0.1602	0.1602	0.0000	0.0000	0.0000	0.1602	0.1602	0.2275
WA Ind Sched 101	-9,412	-8,701	-2,692	928	-342	784	1,467	0	0	0	-674	1,079	-1,261
No of Cust	77	79	79	72	77	77	77	79	77	77	76	78	74
Usage/DDH		0.4156	0.4156	0.4156	0.2610	0.2610	0.2610	0.0000	0.0000	0.0000	0.2610	0.2610	0.4156
WA Res Sched 111	-58,449	-62,640	-19,591	7,328	-3,875	8,729	16,376	0	0	0	-7,777	11,950	-9,449
No of Cust	277	280	283	280	279	274	283	275	274	272	280	276	273
Usage/DDH		0.8442	0.8442	0.8442	0.8169	0.8169	0.8169	0.0000	0.0000	0.0000	0.8169	0.8169	0.8442
WA Com Sched 111	-1,270,959	-1,275,142	-399,791	152,157	-67,462	154,338	293,801	0	0	0	-135,934	213,058	-205,984
No of Cust	2,550	2,495	2,528	2,545	2,536	2,529	2,572	2,543	2,571	2,555	2,555	2,569	2,605
Usage/DDH		1.9286	1.9286	1.9286	1.5648	1.5648	1.5648	0.0000	0.0000	0.0000	1.5648	1.5648	1.9286
WA Ind Sched 111	-31,603	-33,230	-10,283	3,887	-2,146	4,828	8,684	0	0	0	-4,209	6,304	-5,438
No of Cust	52	52	52	52	52	51	49	53	50	52	51	49	55
Usage/DDH		2.4115	2.4115	2.4115	2.4276	2.4276	2.4276	0.0000	0.0000	0.0000	2.4276	2.4276	2.4115
WA Com Sched 121	-46,315	-58,162	-17,997	6,804	-3,693	9,241	17,298	0	0	0	-7,721	6,279	1,636
No of Cust	20	22	22	22	22	24	24	24	24	23	23	12	-4
Usage/DDH		9.9764	9.9764	9.9764	9.8732	9.8732	9.8732	0.0000	0.0000	0.0000	9.8732	9.8732	9.9764
ID Res Sched 101	-1,654,043	-1,676,943	-518,631	196,450	-90,574	207,541	388,883	0	0	0	-183,211	286,966	-264,524
No of Cust	72,721	72,321	72,283	72,424	72,390	72,304	72,380	72,493	72,666	72,880	73,214	73,566	73,735
Usage/DDH		0.0875	0.0875	0.0875	0.0736	0.0736	0.0736	0.0000	0.0000	0.0000	0.0736	0.0736	0.0875
ID Com Sched 101	-361,609	-349,100	-108,266	40,665	-16,206	37,253	69,841	0	0	0	-32,524	51,068	-54,340
No of Cust	7,572	7,558	7,575	7,526	7,542	7,557	7,569	7,560	7,598	7,581	7,568	7,623	7,604
Usage/DDH		0.1743	0.1743	0.1743	0.1264	0.1264	0.1264	0.0000	0.0000	0.0000	0.1264	0.1264	0.1743
ID Ind Sched 101	-5,273	-4,820	-1,569	554	-197	444	831	0	0	0	-387	604	-733
No of Cust	58	58	61	57	58	57	57	57	57	57	57	57	57
Usage/DDH		0.3136	0.3136	0.3136	0.1998	0.1998	0.1998	0.0000	0.0000	0.0000	0.1998	0.1998	0.3136
ID Res Sched 111	-17,211	-17,207	-5,274	2,013	-904	2,034	3,881	0	0	0	-1,807	2,817	-2,764
No of Cust	106	105	104	105	107	105	107	107	106	107	107	107	109
Usage/DDH		0.6184	0.6184	0.6184	0.4968	0.4968	0.4968	0.0000	0.0000	0.0000	0.4968	0.4968	0.6184

Prep by: [Signature] Ist Review: \_\_\_\_\_

Date: 4/16/2018 Mgr. Review: \_\_\_\_\_

2.10-2



	12.2017	Total	January	February	March	April	May	June	July	August	September	October	November	December
ID Com Sched 111		-433,466	-414,543	-127,779	48,830	-18,659	42,674	80,680	0	0	0	-37,577	58,083	-65,175
No of Cust		1,302	1,297	1,292	1,306	1,298	1,294	1,307	1,295	1,309	1,299	1,307	1,296	1,318
Usage/DDH			1.2061	1.2061	1.2061	0.8456	0.8456	0.8456	0.0000	0.0000	0.0000	0.8456	0.8456	1.2061
ID Ind Sched 111		-19,263	-16,485	-5,101	1,928	-451	1,034	1,935	0	0	0	-901	1,329	-2,551
No of Cust		37	37	37	37	37	37	37	36	36	36	37	35	37
Usage/DDH			1.6813	1.6813	1.6813	0.7164	0.7164	0.7164	0.0000	0.0000	0.0000	0.7164	0.7164	1.6813
WA subtotal		-5,812,292	-5,834,457	-1,812,499	686,777	-306,212	701,534	1,323,022	0	0	0	-618,873	962,249	-913,833
ID subtotal		-2,490,865	-2,479,098	-766,620	290,440	-126,991	290,980	546,051	0	0	0	-256,407	400,867	-390,087
Summarize by Schedule														
WA 101		-4,404,966	-4,405,283	-1,364,837	516,601	-229,036	524,398	986,363	0	0	0	-463,232	724,658	-694,598
WA 111		-1,361,011	-1,371,012	-429,665	163,372	-73,483	167,895	319,361	0	0	0	-147,920	231,312	-220,871
WA 121		-46,315	-58,162	-17,997	6,804	-3,693	9,241	17,298	0	0	0	-7,721	6,279	1,636
ID 101		-2,020,925	-2,030,863	-628,466	237,669	-106,977	245,238	459,555	0	0	0	-216,122	338,638	-319,597
ID 111		-469,940	-448,235	-138,154	52,771	-20,014	45,742	86,496	0	0	0	-40,285	62,229	-70,490

2-10-3



12.2017	Total	January	February	March	April	May	June	July	August	September	October	November	December
<b>Weighted Block Rate Calculation</b>													
WS weighted block Effective Rate by Month (Excluding prior deferral amortization Sch 155, decoupling surcharge Sch 159, and public purpose tariff rider Sch 191)													
WA 101	0.82127	0.82822	0.82822	0.82822	0.82822	0.82822	0.82822	0.82822	0.82822	0.82822	0.82822	0.78653	0.78653
WA 111	0.64102	0.64808	0.64808	0.64808	0.64808	0.64808	0.64808	0.64808	0.64808	0.64808	0.64808	0.60572	0.60572
WA 121	0.54233	0.54783	0.54783	0.54783	0.54783	0.54783	0.54783	0.54783	0.54783	0.54783	0.54783	0.51481	0.51481
ID 101	0.82693	0.83193	0.83193	0.83193	0.83193	0.83193	0.83193	0.83193	0.83193	0.83193	0.83193	0.80195	0.80195
ID 111	0.57418	0.57918	0.57918	0.57918	0.57918	0.57918	0.57918	0.57918	0.57918	0.57918	0.57918	0.54920	0.5492
<b>Effective WACOG by Month</b>													
WA 101	0.35876	0.36539	0.36539	0.36539	0.36539	0.36539	0.36539	0.36539	0.36539	0.36539	0.36539	0.32561	0.32561
WA 111	0.35051	0.35725	0.35725	0.35725	0.35725	0.35725	0.35725	0.35725	0.35725	0.35725	0.35725	0.31682	0.31682
WA 121	0.34876	0.35401	0.35401	0.35401	0.35401	0.35401	0.35401	0.35401	0.35401	0.35401	0.35401	0.32250	0.3225
ID 101	0.34765	0.35265	0.35265	0.35265	0.35265	0.35265	0.35265	0.35265	0.35265	0.35265	0.35265	0.32262	0.32262
ID 111	0.34765	0.35265	0.35265	0.35265	0.35265	0.35265	0.35265	0.35265	0.35265	0.35265	0.35265	0.32262	0.32262
WA Schedule 101	15 GRC Block Usage, Bills, & Baseload		Baseload Usage	Percentage	WS Usage	Percentage		11/1/2016	1/11/2016			11/1/2017	
Block 1	73,705,663		25,031,202	100.00%	48,674,461	49.64%		0.38685	0.38685			0.38685	
Block 2	49,375,178			0.00%	49,375,178	50.36%		0.50279	0.50279			0.50279	
	123,080,841		25,031,202	100.00%	98,049,639	100.00%		0.44524	0.44524			0.44524	
	1,787,943	14	25,031,202	100.00%				Gas Cost Rev	0.38298	0.38907		0.34129	
								Gas Cost Exp	0.36539	0.37164		0.32561	
								GTI Exp Rate	0.00047	0.00047		0.00047	
WA Schedule 111													
Block 1	5,462,682		5,462,682	38.85%	0	0.00%		0.50720	0.50720			0.50720	
Block 2	14,596,426		8,596,544	61.15%	5,999,882	17.55%		0.34034	0.34034			0.34034	
Block 3	28,197,173		0	0.00%	28,197,173	82.45%		0.25943	0.25943			0.25943	
	48,256,281		14,059,226	100.00%	34,197,055	100.00%		0.27363	0.27363			0.27363	
	30,697	458	14,059,226					Gas Cost Rev	0.37445	0.38166		0.33209	
								Gas Cost Exp	0.35725	0.36457		0.31682	
								GTI Exp Rate	0.00038	0.00038		0.00038	
WA Schedule 121													
Block 1	166,500		166,500	3.97%	0	0.00%		0.50456	0.50456			0.50456	
Block 2	166,500		166,500	3.97%	0	0.00%		0.3567	0.35670			0.35670	
Block 3	2,699,784		2,699,784	64.43%	0	0.00%		0.27397	0.27397			0.27397	
Block 4	1,805,732		1,157,472	27.62%	648,260	39.48%		0.22202	0.22202			0.22202	
Block 5	993,694		0	0.00%	993,694	60.52%		0.14725	0.14725			0.14725	
	5,832,210		4,190,256	99.99%	1,641,954	100.00%		0.17677	0.17677			0.17677	
	336	12,471	4,190,256					Gas Cost Rev	0.37106	0.37077		0.33804	
								Gas Cost Exp	0.35401	0.35416		0.32250	
								GTI Exp Rate	0.00031	0.00031		0.00031	
ID Schedule 101													
Block 1	all therms							11/1/2017	11/1/2016			11/1/2017	
								0.47746	0.47746			0.47746	
								Gas Cost Rev	0.32449	0.35477		0.35447	
								Gas Cost Exp	0.32262	0.35265		0.35265	
								GTI Exp Rate	0.00040	0.00040		0.00040	
ID Schedule 111	15 GRC Block Usage, Bills, & Baseload												
Block 1	2,921,621		2,921,621	26.16%	0	0.00%		0.50375	0.50375			0.50375	
Block 2	7,168,196		7,168,196	64.17%	0	0.00%		0.31954	0.31954			0.31954	
Block 3	9,701,215		1,080,320	9.67%	8,620,895	75.72%		0.23783	0.23783			0.23783	
Block 4	2,764,424		0	0.00%	2,764,424	24.28%		0.18381	0.18381			0.18381	
	22,555,456		11,170,137	100.00%	11,385,319	100.00%		0.22471	0.22471			0.22471	
	16,647	671	11,170,137					Gas Cost Rev	0.32449	0.35447		0.35447	
								Gas Cost Exp	0.32262	0.35265		0.35265	
								GTI Exp Rate	0.00040	0.00040		0.00040	

Prep by Ist Review: \_\_\_\_\_

2.10-4

## Weather Sensitivity Regression Summary for January 2007 through 2016

Adj R <sup>2</sup>	Dependent Variable	Shoulder Mo Heating Apr, May, Jun, Oct, Nov	Winter Mo Heating Dec, Jan, Feb, Mar	Usage/Cust Base Load	Usage/Cust 2016 Low	Durbin Watson Test Result
<b>Washington Gas</b>						
0.986	WR101	0.0797	0.0960	13	14	No Autocorrelation
0.978	WC101	0.1602	0.2275	9	17	No Autocorrelation
0.959	WI101	0.2610	0.4156	0	6	Corrected with AR(1)
0.985	WT101	0.0860	0.1066	13	14	No Autocorrelation
0.954	WR111	0.8169	0.8442	445	367	Corrected with AR(1)
0.987	WC111	1.5648	1.9286	500	500	No Autocorrelation
0.865	WI111	2.4276	2.4115	2,112	1,870	Corrected with AR(1)
0.987	WT111	1.4752	1.8123	522	514	No Autocorrelation
0.933	WC121	9.8732	9.9764	11,281	9,519	Corrected with AR(1),(2)
0.908	WT121	8.7347	10.0304	10,807	9,776	Corrected with AR(1)
<b>Idaho Gas</b>						
0.991	IR101	0.0736	0.0875	12	13	No Autocorrelation
0.972	IC101	0.1264	0.1743	0	10	Corrected with AR(1)
0.966	II101	0.1998	0.3136	0	5	Corrected with AR(1)
0.989	IT101	0.0797	0.0979	10	13	No Autocorrelation
0.953	IR111	0.4968	0.6184	344	274	Corrected with AR(1),(2)
0.974	IC111	0.8456	1.2061	661	663	No Autocorrelation
0.775	II111	0.7164	1.6813	4,208	3208	No Autocorrelation
0.974	IT111	0.8121	1.1765	714	730	Corrected with AR(1)

## Dependent Variable Name Code

*1st letter*

W = Washington Jurisdiction

I = Idaho Jurisdiction

*2nd letter*

R = Residential Class

C = Commercial Class

I = Industrial Class

T = Total Schedule


*Numerical reference*

Rate Schedule



Spokane AP Weather Station  
Heating Degree Day History

														Heating Season
		July	August	September	October	November	December	January	February	March	April	May	June	Total
1	2016 - 2017	20	10	158	508	637	1,289	1,379	992	741	556	272	66	6,628
2	2015 - 2016	5	11	197	322	899	1,054	1,048	753	683	308	198	110	5,588
3	2014 - 2015	7	5	94	357	906	991	1,049	713	597	519	157	25	5,420
4	2013 - 2014	0	7	160	590	898	1,213	1,090	1,085	780	537	227	106	6,693
5	2012 - 2013	20	14	68	504	779	1,040	1,243	869	730	561	272	140	6,240
6	2011 - 2012	40	8	99	516	890	1,118	1,078	930	809	494	345	175	6,502
7	2010 - 2011	48	47	158	472	948	1,096	1,103	1,006	790	698	401	192	6,959
8	2009 - 2010	17	23	103	668	834	1,252	919	751	733	538	420	190	6,448
9	2008 - 2009	8	52	142	529	785	1,328	1,204	957	936	586	303	93	6,923
10	2007 - 2008	0	27	194	553	894	1,126	1,243	952	880	683	274	176	7,002
11	2006 - 2007	8	30	170	552	865	1,122	1,243	864	685	548	270	136	6,493
12	2005 - 2006	11	22	229	489	919	1,258	905	949	812	525	301	104	6,524
13	2004 - 2005	16	34	204	480	857	1,020	1,128	842	711	503	260	166	6,221
14	2003 - 2004	9	1	151	418	1,056	1,083	1,193	945	668	455	315	131	6,425
15	2002 - 2003	28	26	219	678	839	962	957	885	745	588	365	90	6,382
16	2001 - 2002	33	20	100	588	744	1,136	1,063	934	938	581	412	137	6,686
17	2000 - 2001	51	43	285	572	1,134	1,245	1,168	1,060	795	634	320	201	7,508
18	1999 - 2000	75	36	181	540	703	1,030	1,143	908	799	496	363	142	6,416
19	1998 - 1999	0	20	101	565	748	1,119	1,010	836	769	594	448	186	6,396
20	1997 - 1998	35	15	116	549	785	1,098	1,058	747	721	505	276	90	5,995
21	1996 - 1997	35	49	281	603	949	1,241	1,130	928	794	642	264	154	7,070
22	1995 - 1996	21	88	146	648	742	1,120	1,217	1,045	880	556	471	143	7,077
23	1994 - 1995	26	13	81	558	970	1,071	1,045	771	771	578	262	170	6,316
24	1993 - 1994	151	83	217	457	1,063	1,051	904	998	713	469	262	160	6,528
25	1992 - 1993	32	60	232	481	916	1,297	1,331	1,102	834	578	192	165	7,220
26	1991 - 1992	15	16	108	574	918	992	1,024	750	598	477	206	61	5,739
27	1990 - 1991	37	42	54	610	774	1,356	1,212	716	866	568	406	248	6,889
28	1989 - 1990	22	76	149	554	805	1,048	976	968	739	454	373	166	6,330
29	1988 - 1989	47	16	240	361	856	1,171	1,113	1,205	873	473	364	65	6,784
30	1987 - 1988	51	50	116	474	799	1,206	1,240	850	775	477	330	173	6,541
	1988 - 2017 30-Year Average	29	31	158	526	864	1,138	1,114	910	772	539	311	139	6,531

Prep by:  1st Review: \_\_\_\_\_

Date: 4/16/2018 Mgr. Review: \_\_\_\_\_

2-10-6

2-10-7

# METEOROLOGICAL DATA FOR 2017 SPOKANE (KGG)

LATITUDE: 47° 37'N      LONGITUDE: 117° 31'W      ELEVATION (FT): GRND: 2353 BARO: 2384      TIME ZONE: PACIFIC (UTC -8)      WBAN: 24157

ELEMENT		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YEAR	
TEMPERATURE °F	MEAN DAILY MAXIMUM	27.0	36.0	47.5	55.0	68.0	77.8	88.5	87.8	73.2	56.2	43.5	31.1	57.6	
	HIGHEST DAILY MAXIMUM	43	47	60	64	90	94	99	98	94	66	57	42	99	
	DATE OF OCCURRENCE	20	14	14	22	30	07	07	29	02	06	26+	19	JUL 07	
	MEAN DAILY MINIMUM	13.4	22.5	34.1	37.5	46.1	53.0	60.5	59.7	51.1	37.0	31.9	22.3	39.1	
	LOWEST DAILY MINIMUM	-4	7	25	29	35	44	52	48	37	29	16	7	-4	
	DATE OF OCCURRENCE	14+	01	07	11+	13+	11	21+	25	22	31+	07+	24	JAN 14+	
	AVERAGE DRY BULB	20.2	29.3	40.8	46.3	57.0	65.4	74.5	73.8	62.2	46.6	37.7	26.7	48.4	
	MEAN WET BULB	19.2	27.9	37.5	40.5	48.4	53.8	56.7	56.6	51.0	40.8	36.1	25.7	41.2	
	MEAN DEW POINT	15.9	24.5	33.3	33.3	40.0	43.3	40.9	42.5	41.3	34.1	34.1	24.2	34.0	
	NUMBER OF DAYS WITH:														
	MAXIMUM >= 90°	0	0	0	0	1	2	14	16	2	0	0	0	0	35
	MAXIMUM <= 32°	23	8	0	0	0	0	0	0	0	0	1	17	49	
	MINIMUM <= 32°	31	27	11	6	0	0	0	0	0	3	16	29	123	
	MINIMUM <= 0°	8	0	0	0	0	0	0	0	0	0	0	0	8	
H/C	HEATING DEGREE DAYS	1379	992	741	556	272	66	0	3	166	560	811	1179	6725	
	COOLING DEGREE DAYS	0	0	0	0	35	86	303	281	89	0	0	0	794	
RH	MEAN (PERCENT)	82	83	77	64	57	49	32	36	53	68	89	91	65	
	HOUR 04 LST	87	86	86	83	76	69	55	55	71	84	93	94	78	
	HOUR 10 LST	82	82	70	58	48	39	26	31	47	57	85	89	60	
	HOUR 16 LST	78	77	67	46	41	32	17	19	36	53	85	89	53	
	HOUR 22 LST	83	85	82	68	62	55	33	38	58	73	92	92	68	
W/O	NUMBER OF DAYS WITH:														
	HEAVY FOG(VISBY <= 1/4 MI)	10	12	3	1	0	0	0	0	1	4	5	5	41	
	THUNDERSTORMS	0	0	0	2	2	2	0	0	1	0	0	0	7	
PR	MEAN STATION PRESS. (IN.)	27.56	27.37	27.50	27.47	27.50	27.49	27.53	27.50	27.51	27.60	27.47	27.78	27.52	
	MEAN SEA-LEVEL PRESS. (IN.)	30.13	29.92	30.01	29.96	29.97	29.93	29.96	29.93	29.96	30.10	29.99	30.36	30.02	
WINDS	RESULTANT SPEED (MPH)	1.7	2.6	7.0	6.4	3.6	4.7	5.3	2.5	2.4	4.2	4.0	0.4	3.4	
	RES. DIR. (TENS OF DEGS.)	07	19	20	21	21	21	21	20	19	20	18	20	20	
	MEAN SPEED (MPH)	5.4	7.8	10.4	10.2	7.1	8.9	7.8	6.6	7.0	8.7	8.5	5.8	7.9	
	PREVAIL.DIR.(TENS OF DEGS.)	03	05	22	22	23	21	23	20	23	20	21	04	22	
	MAXIMUM 2-MINUTE WIND														
	SPEED (MPH)	24	33	38	41	32	36	28	29	30	44	35	31	44	
	DIR. (TENS OF DEGS.)	06	23	22	22	25	23	24	24	25	23	23	23	23	
	DATE OF OCCURRENCE	01	20	10	07	24	26	20	24	30	17	19	30	OCT 17	
	MAXIMUM 3-SECOND WIND:														
	SPEED (MPH)	32	44	45	55	40	45	34	33	47	53	46	37	55	
DIR. (TENS OF DEGS.)	04	24	22	22	26	23	25	23	25	23	22	23	22		
DATE OF OCCURRENCE	01	20	10	07	24	26	20	24	30	17	23	30	APR 07		
PRECIPITATION	WATER EQUIVALENT:														
	TOTAL (IN.)	1.85	4.39	4.11	1.60	1.31	0.71	T	T	1.21	1.40	2.88	2.88	22.34	
	GREATEST 24-HOUR (IN.)	0.60	0.97	0.86	0.51	0.39	0.41	T	T	0.62	0.53	0.47	1.15	1.15	
	DATE OF OCCURRENCE	17-18	15-16	13-14	17	16	15-16	20+	23+	19	21-22	19-20	18-19	DEC 18-19	
	NUMBER OF DAYS WITH:														
PRECIPITATION 0.01	10	17	21	14	8	6	0	0	5	8	21	13	123		
PRECIPITATION 0.10	7	12	11	4	5	2	0	0	4	6	11	5	67		
PRECIPITATION 1.00	0	0	0	0	0	0	0	0	0	0	0	1	1		
SNOWFALL	SNOW,ICE PELLETS,HAIL														
	TOTAL (IN.)	13.5	19.8	5.4	0.5	T	0.0	0.0	0.0	T	T	7.2	17.1	63.5	
	GREATEST 24-HOUR (IN.)	4.4	6.9	4.2	0.5	T	0.0	0.0	0.0	T	T	3.2	7.1	7.1	
	DATE OF OCCURRENCE	01	03	07	10	16+	0	0	0	19+	13+	05	15	DEC 15	
	MAXIMUM SNOW DEPTH (IN.)	11	13	3	0	0	0	0	0	0	0	3	6	13	
	DATE OF OCCURRENCE	11	04	08								06	17+	FEB 04	
NUMBER OF DAYS WITH:															
SNOWFALL >= 1.0	4	6	1	0	0	0	0	0	0	0	3	5	19		



2-10-8

**HEATING DEGREE DAYS (base 65°F) 2017 SPOKANE (KGE)**

YEAR	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
1988-89	47	16	240	361	856	1171	1113	1205	873	473	364	65	6784
1989-90	22	76	149	554	805	1048	976	968	739	454	373	166	6330
1990-91	37	42	54	610	774	1356	1212	716	866	568	406	248	6889
1991-92	15	16	108	574	918	992	1024	750	598	477	206	61	5739
1992-93	32	60	232	481	916	1297	1331	1102	834	578	192	165	7220
1993-94	151	83	217	457	1063	1051	904	998	713	469	262	160	6528
1994-95	26	13	81	558	970	1071	1045	771	771	578	262	170	6316
1995-96	21	88	146	648	742	1120	1217	1045	880	556	471	143	7077
1996-97	35	49	281	603	949	1241	1130	928	794	642	264	154	7070
1997-98	35	15	116	549	785	1098	1058	747	721	505	276	90	5995
1998-99	0	20	101	565	748	1119	1010	836	769	594	448	186	6396
1999-00	75	36	181	540	703	1030	1143	908	799	496	363	142	6416
2000-01	51	43	285	572	1134	1245	1168	1060	795	634	320	201	7508
2001-02	33	20	100	588	744	1136	1063	934	938	581	412	137	6686
2002-03	28	26	219	678	839	962	957	885	745	588	365	90	6382
2003-04	9	1	151	418	1056	1083	1193	945	668	455	315	131	6425
2004-05	16	34	204	480	857	1020	1128	842	711	503	260	166	6221
2005-06	11	22	229	489	919	1258	905	949	812	525	301	104	6524
2006-07	8	30	170	552	865	1122	1243	864	685	548	270	136	6493
2007-08	0	27	194	553	894	1126	1243	952	880	683	274	176	7002
2008-09	8	52	142	529	785	1328	1204	957	936	586	303	93	6923
2009-10	17	23	103	668	834	1252	919	751	733	538	420	190	6448
2010-11	48	47	158	472	948	1096	1103	1006	790	698	401	192	6959
2011-12	40	8	99	516	890	1118	1078	930	809	494	345	175	6502
2012-13	20	14	68	504	779	1040	1243	869	730	561	272	140	6240
2013-14	0	7	160	590	898	1213	1090	1085	780	537	227	106	6693
2014-15	7	5	94	357	906	991	1049	713	597	519	157	25	5420
2015-16	5	11	197	322	899	1054	1048	753	683	308	198	110	5588
2016-17	20	10	158	508	637	1289	1379	992	741	556	272	66	6628
2017-	0	3	166	560	811	1179							

WBAN : 24157

**COOLING DEGREE DAYS (base 65°F) 2017 SPOKANE (KGE)**

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1988	0	0	0	0	12	63	169	128	67	0	0	0	439
1989	0	0	0	0	0	49	145	78	9	0	0	0	281
1990	0	0	0	0	0	42	213	157	68	0	0	0	480
1991	0	0	0	0	0	0	139	187	20	0	0	0	346
1992	0	0	0	0	25	159	124	209	11	8	0	0	536
1993	0	0	0	0	36	27	11	64	34	0	0	0	172
1994	0	0	0	0	9	37	280	159	43	0	0	0	528
1995	0	0	0	0	14	29	119	59	38	0	0	0	259
1996	0	0	0	0	0	16	198	150	17	0	0	0	381
1997	0	0	0	0	14	9	122	209	30	6	0	0	390
1998	0	0	0	0	6	22	325	234	110	0	0	0	697
1999	0	0	0	0	7	41	118	210	14	0	0	0	390
2000	0	0	0	0	0	29	146	129	16	0	0	0	320
2001	0	0	0	0	29	19	146	213	54	0	0	0	461
2002	0	0	0	0	0	63	231	81	30	0	0	0	405
2003	0	0	0	0	12	58	266	174	66	2	0	0	578
2004	0	0	0	0	0	96	249	225	1	0	0	0	571
2005	0	0	0	0	13	32	179	174	11	0	0	0	409
2006	0	0	0	0	41	66	285	161	62	0	0	0	615
2007	0	0	0	0	7	56	338	143	32	0	0	0	576
2008	0	0	0	0	27	60	182	176	29	4	0	0	478
2009	0	0	0	0	23	47	245	196	78	0	0	0	589
2010	0	0	0	0	4	19	178	165	10	4	0	0	380
2011	0	0	0	0	5	18	103	195	105	0	0	0	426
2012	0	0	0	2	8	20	251	227	27	0	0	0	535
2013	0	0	0	0	30	48	284	239	108	0	0	0	709
2014	0	0	0	0	6	14	348	238	47	1	0	0	654
2015	0	0	0	0	32	225	300	251	20	0	0	0	828
2016	0	0	0	6	6	114	152	209	7	0	0	0	494
2017	0	0	0	0	35	86	303	281	89	0	0	0	794

2.11

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Eliminate Adder Schedules
Adjustment Number	Workpaper Reference	2.11 G-EAS
<b>REVENUES</b>		
1	Total General Business	\$ 2,322 ✓
2	Total Transportation	-
3	Other Revenues	(51,229) ✓
4	Total Gas Revenues	(48,907)
<b>EXPENSES</b>		
<b>Production Expenses</b>		
5	City Gate Purchases	(42,968) ✓
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	2,351 ✓
8	Total Production	(40,617)
<b>Underground Storage</b>		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
<b>Distribution</b>		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	89 ✓
16	Total Distribution	89
<b>Customer Accounting</b>		
17	Customer Accounting	12 ✓
18	Customer Service & Information	(7,961) ✓
19	Sales Expenses	-
<b>Administrative &amp; General</b>		
20	Operating Expenses	5 ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	5
25	Total Gas Expense	(48,472)
26	OPERATING INCOME BEFORE FIT	(435)
<b>FEDERAL INCOME TAX</b>		
27	Current Accrual	(152)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (283)
<b>RATE BASE</b>		
<b>PLANT IN SERVICE</b>		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
<b>ACCUMULATED DEPRECIATION/AMORT</b>		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*J.M.C.*

Adder Schedule Amounts Embedded in Results of Operations  
 Washington Natural Gas

Line No.	DESCRIPTION	Conversion Factor	Schedule 150 Purchased Gas Costs	Consolidate Gas Costs	Gas Costs in Results of Operations	Schedule 155 Prior PGA Amortization	Schedule 175 Decoupling Rebate/Surcharge	Schedule 189/191/192 Public Purpose Tariff Riders	Eliminate Contra Decoupling Deferral	Total Adder Schedule Amounts	Eliminate Adder Schedules and Consolidate Gas Costs Adjustment 000's
<b>REVENUES</b>											
1	Total General Business	0.954661	\$ 52,788,680		\$ 52,788,680	\$ (16,899,235)	\$ 6,238,044	\$ 8,339,521		\$ (2,321,670)	\$ 2,322
2	Total Transportation				\$ -					\$ -	
3	Other Revenues		\$ 56,750,422	\$ (56,750,422)	\$ -		\$ (5,955,218)		\$ 433,300	\$ (5,521,918)	\$ (51,229)
4	Total Gas Revenues		\$ 109,539,102	\$ (56,750,422)	\$ 52,788,680	\$ (16,899,235)	\$ 282,827	\$ 8,339,521	\$ 433,300	\$ (7,843,588)	\$ (48,907)
<b>EXPENSES</b>											
<b>Production Expenses</b>											
5	City Gate Purchases		\$ 109,496,382	\$ (59,101,088)	\$ 50,395,294	\$ (16,133,041)	\$ -			\$ (16,133,041)	\$ (42,968)
6	Purchased Gas Expense				-					\$ -	
7	Net Nat Gas Storage Trans		\$ (2,350,666)	\$ 2,350,666	-					\$ -	\$ 2,351
8	Total Production		\$ 107,145,716	\$ (56,750,422)	\$ 50,395,294	\$ (16,133,041)	\$ -	\$ -	\$ -	\$ (16,133,041)	\$ (40,617)
<b>Underground Storage</b>											
9	Operating Expenses				-					\$ -	
10	Depreciation/Amortization				-					\$ -	
11	Taxes				-					\$ -	
12	Total Underground Storage		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution</b>											
13	Operating Expenses				-					\$ -	
14	Depreciation/Amortization				-					\$ -	
15	Taxes	0.038327	\$ 2,023,232		2,023,232	\$ (647,697)	\$ 239,086	\$ 319,629		\$ (88,983)	\$ 89
16	Total Distribution		\$ 2,023,232	\$ -	\$ 2,023,232	\$ (647,697)	\$ 239,086	\$ 319,629	\$ -	\$ (88,983)	\$ 89
17	Customer Accounting	0.005012	\$ 264,577		264,577	\$ (84,699)	\$ 31,265	\$ 41,798		\$ (11,636)	\$ 12
18	Customer Service & Information				-			\$ 7,961,415		\$ 7,961,415	\$ (7,961)
19	Sales Expenses				-					\$ -	
<b>Administrative &amp; General</b>											
20	Operating Expenses	0.002000	\$ 105,577		105,577	\$ (33,798)	\$ 12,476	\$ 16,679		\$ (4,643)	\$ 5
21	Depreciation/Amortization				-					\$ -	
22	Regulatory Amortizations				-					\$ -	\$ -
23	Taxes				-					\$ -	
24	Total Admin. & General		\$ 105,577	\$ -	\$ 105,577	\$ (33,798)	\$ 12,476	\$ 16,679	\$ -	\$ (4,643)	\$ 5
25	Total Gas Expense		\$ 109,539,102	\$ (56,750,422)	\$ 52,788,680	\$ (16,899,235)	\$ 282,827	\$ 8,339,521	\$ -	\$ (8,276,888)	\$ (48,472)
26	OPERATING INCOME BEFORE FIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 433,300	\$ 433,300	\$ (435)

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/10/2018 Mgr. Review: \_\_\_\_\_

2-11-1

Transaction Analysis Selection: Accounting Period : '2017%' , GI Ferc Account : '407395, 407450, 407494, 407499, 557161, 557290, 557324, 908600, 908690, 456329, 456339, 253990, 805110, 495311, 495329, 495339' , Statind Parameter 1 : 'DL'

Source Id:<All>	Jurisdiction:WA	Service:GD	Accounting Period:<All>
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Ferc Acct	Ferc Acct Desc	Transaction Amount	as North Amt SUM
805110	AMORTIZE RECOVERABLE GAS COSTS	-16,133,040.78	-16,133,040.78
908600	CUST SVC & INFO EXP	8,223,182.12	8,223,182.12
908690	AMORT UNBILLED DSM TARIFF RIDE	-261,767.00	-261,767.00
495311	CONTRA DECOUPLING DEFFERAL	-433,300.00	-433,300.00
495329	AMORTIZE RES DECOUPLING	4,596,907.78	4,596,907.78
495339	AMORTIZE NON-RES DECOUPLING	1,358,310.00	1,358,310.00
Total		-2,649,707.88	-2,649,707.88

Current Gas Costs included in PGA

483xxx Sales For Resale	53,732,572	G-OPS-12A page 1
495028 Deferred Exchange	<u>3,017,850</u>	G-495-12A
Total Revenue	56,750,422	

804/805 City Gate Purchases	109,496,382	G-OPS-12A page 1 less amortization of prior gas cost in 805110
808xxx Net Natural Gas Storage Transactions	(1,897,230)	G-OPS-12A page 1
811000 Gas Used For Products Extraction	<u>(453,436)</u>	G-OPS-12A page 1
Total Expense	<u>107,145,716</u>	
Net Gas Costs Recovered in Rates	<u><u>50,395,294</u></u>	

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/10/2018 Mgr. Review: \_\_\_\_\_

2.11-2

2.12

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Misc Restating
	Adjustment Number	2.12
	Workpaper Reference	G-MR
<b>REVENUES</b>		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	24 ✓
4	Total Gas Revenues	<u>24</u>
<b>EXPENSES</b>		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	<u>-</u>
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	<u>-</u>
Distribution		
13	Operating Expenses	(10) ✓
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	<u>(10)</u>
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(342) ✓
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	<u>(342)</u>
25	Total Gas Expense	<u>(352) ✓</u>
26	OPERATING INCOME BEFORE FIT	376
<b>FEDERAL INCOME TAX</b>		
27	Current Accrual	132
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	<u>\$ 244</u>
<b>RATE BASE</b>		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	<u>-</u>
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	<u>-</u>
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	<u>-</u>
47	TOTAL RATE BASE	<u>\$ -</u>

*Lma*

Avista Utilities  
Miscellaneous Restating Adjustments  
For the Twelve Months Ended 12/31/2017

	<u>WA</u> <u>Electric</u>	<u>WA</u> <u>Gas</u>
<b>Misc. Restating Adjustments:</b>		
BOD Meeting Expenses @50%	E-MR-1 (14,786)	G-MR-1 (4,494)
BOD Fees	E-MR-1 (386,331)	G-MR-1 (117,419)
Non-Utility Removals	E-MR-1 (21,402)	G-MR-1 (5,603)
Reclassifications	E-MR-1 (1,353)	G-MR-1 (218)
LTIP	E-MR-1 (685,421)	G-MR-1 (208,324)
Plane Reclassifications	E-MR-1 (17,481)	G-MR-1 (6,816)
D&O Insurance	E-MR-1 (30,903)	G-MR-1 (9,393)
<b>Total Misc. Restating Adjustments</b>	<u>(1,157,676)</u>	<u>(352,266)</u>
<b>Revenues:</b>		
Eliminate true-up to the 2016 provision for rate refund.	<u>130,000</u>	24,000 Other Revenue (eliminate debit increases other revenue)
<b>Total Misc. Restating Adjustments -Revenues</b>	<u>130,000</u>	<u>24,000</u>
Net Operating Income Before FIT	<u>1,287,676</u>	<u>376,266</u>

WA - GAS

Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(1,125)					(1,125)	935000	(345,888)	A&G
930200	(117,419)	(4,494)	(2,848)	(156)		65		(124,853)	930200		
928000								-	928000		
925100			(4)					(4)	925100		
925200				(182)			(9,393)	(9,575)	925200		
923000			(158)					(158)	923000		
921000			(236)			(1,614)		(1,850)	921000		
920000					(208,324)			(208,324)	920000		
909000			(440)					(440)	909000		
908000			(68)					(68)	908000	(509)	Cust Ser & Info
905000			(224)					(224)	905000	(224)	Cust Accts
902000								-	902000		
880000			(281)	200		(1,177)		(1,258)	880000	(5,579)	Dist Op Exp
892000			(50)					(50)	892000		
870000			(102)	(80)		(4,090)		(4,272)	870000		
813000								-	813000	-	Production
588000								-	588000	-	
566000								-	566000	-	
557170								-	557170	-	
426500			(67)					(67)	426500	(67)	
	(117,419)	(4,494)	(5,603)	(218)	(208,324)	(6,816)	(9,393)	(352,266)		(352,266)	
		<b>MR-BOD-1</b>	<b>MR-NU-1</b>	<b>MR-RC-1</b>	<b>MR-LTIP</b>	<b>MR-PR-1</b>	<b>MR-DO-1</b>				

Prep by: \_\_\_\_\_

2.12-2



WA - ELECTRIC											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000			(3,701)					(3,701)	935000	(1,152,653)	A&G
930200	(386,331)		(11,453)			(12,170)		(409,954)	930200		
928000								-	928000		
925200				(1,132)				(1,132)	925200		
925100			(150)					(150)	925100		
925000							(21,632)	(21,632)	925000		
924000							(9,271)	(9,271)	924000		
923000		(14,786)	(518)					(15,304)	923000		
921000			(776)			(5,311)		(6,087)	921000		
920000					(685,421)			(685,421)	920000		
909000			(936)					(936)	909000		
908000			(107)					(107)	908000	(1,043)	Cust Ser &Info
905000			(349)					(349)	905000	(349)	Cus Accts
902000								-	902000		
573000			(42)					(42)	573000	(1,596)	Dist O&M
588000			(769)	(200)				(969)	588000		
580000			(209)					(209)	580000		
560000			(279)					(279)	560000		
557170								-	557170		
557000			(97)					(97)	557000		
544000			(33)					(33)	544000		
545000			(523)					(523)	545000	(523)	Gen Maintenance
537000			(101)	(20)				(120)	537000	(1,122)	Hydr O&M
539000			(236)					(120)	539000		
535000			(881)					(881)	535000		
506000			(23)					(23)	506000	(23)	Steam Power Gen
505000								-	505000		
501200								-	501200		
426500			(219)					(219)	426500	(219)	
	(386,331)	(14,786)	(21,402)	(1,353)	(685,421)	(17,481)	(30,903)	(771,345)		(1,157,528)	
	MR-BOD-1	MR-BOD-1	MR-NU-1	MR-RC-1	MR-LTIP	MR-PR-1	MR-DO-1				

Prep by: \_\_\_\_\_

2.12-3

**Avista Utilities**  
**Board of Directors Meetings Allocation**  
**For the twelve months ended December 31, 2017**

**Board Meeting Costs:**

				2017
Charged to 930200	MR-BOD-2	\$		85,109.56
Charged to 920000	MR-BOD-2	\$		-
Charged to non-utility	MR-BOD-2	\$		23,496.83
<b>Total Utility exp to be shared 50/50</b>	<b>MR-BOD-2</b>	<b>\$</b>		<b>108,606.39</b>
	<b>50/50</b>	<b>\$</b>		<b>54,303.20</b>
		<b>\$</b>		<b>(23,496.83)</b>
<b>Amount to move to non-utility</b>		<b>\$</b>		<b>30,806.37</b>

Allocated to Washington Electric

			<u>2017</u>	
			70.328%	E - Note 7
			68.249%	E - Note 4
		\$		(14,786)

Allocated to Washington Gas

			<u>2017</u>	
			20.445%	E - Note 7
			71.354%	G - Note 4
		\$		(4,494)

Allocated to Idaho Electric

			<u>2017</u>	
			70.328%	
			31.751%	E - Note 4
		\$		(6,879)

Allocated to Idaho Gas

			<u>2017</u>	
			20.445%	
			28.646%	G - Note 4
		\$		(1,804)

Allocated to Oregon

			<u>2017</u>	
			9.227%	E - Note 7
		\$		(2,843)
		\$		(30,806)

- 1.0000 E - Note 7 (Results of Operation E-ALL-12A, pg. 2)
- 1.0000 E - Note 4 (Results of Operation E-ALL-12A, pg. 1)
- 1.0000 G - Note 4 (Results of Operation G-ALL-12A, pg. 1)

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Sum of Transaction Amount									
Accounting Year	FERC Account	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description			Total
2017	930200	CD	AA	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-SPOK PUBLIC FACILITIES			291
				205 Airfare	(blank)	AIR			0
					MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES			447.89
				210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, Avista Board Dinner			4.28
						Mileage, Avista Board Meeting			3.22
						Mileage, Avista Board Meetings			4.83
						Mileage, Tour of Mobius Science Center for Upcoming Board Dinner			1.61
					(blank)	MILEAGE			5.68434E-14
				215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-BEACON HILL EVENTS			4038.9
						LINDA WILLIAMS-MIZUNA			194
						LINDA WILLIAMS-SPOKANE CENTER CONCESS 00			2387.17
						LINDA WILLIAMS-THE DAVENPORT GRAND HO			3758.75
						LINDA WILLIAMS-THE HIGH NOONER			355.87
						LINDA WILLIAMS-THE HISTORIC DAVENPORT			4483.98
						SUE FLEMING-MIZUNA			1753.06
					GUCKENHEIMER SERVICES LLC	MEAL			836.28
						WEEKLY CATER - CHARGES			255.88
					(blank)	FOOD			0
						LINDA WILLIAMS-THE DAVENPORT GRAND HO			0
						MEAL			0
					MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES			22.19
				220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO			288.05
						LINDA WILLIAMS-THE HISTORIC DAVENPORT			355.56
					(blank)	CAR			0
						LINDA WILLIAMS-THE DAVENPORT GRAND HO			0
					MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES			81.48
				230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO			5703.29
						LINDA WILLIAMS-THE HISTORIC DAVENPORT			7226.97
					THE DAVENPORT GRAND	BURKE, DON			129.05
					(blank)	LINDA WILLIAMS-THE DAVENPORT GRAND HO			0
						LODGING			0
				235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR			3934.32
						LINDA WILLIAMS-CITY OF SPOKANE PARKING M			2.32
						LINDA WILLIAMS-THE HISTORIC DAVENPORT			445.25
						SUE FLEMING-ARBOR CREST			727.5
					(blank)	LINDA WILLIAMS-CITY OF SPOKANE PARKING M			0
				885 Miscellaneous	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO			991.39
						LINDA WILLIAMS-THE HISTORIC DAVENPORT			2876.29
					(blank)	MISC			2.84217E-14
					(blank)	(blank)			37.83
					SPOKANE PUBLIC FACILITIES DISTRICT	MISC			989.4
					UNITED STATES TREASURY	LEVI PROCEEDS			32805.14
				915 Printing	RICOH USA INC	MARCH 2017 RICOH SERVICE			14.96
						MAY CHARGEBACKS			8.74
				225 Conference Fees	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO			1203.11
				950 Training	CORP CREDIT CARD	SUE FLEMING-STANFORD EVENT REGISTRAT			8450
				<b>930200 Total</b>					<b>85109.56</b>
	426500	ZZ	ZZ	020 Professional Services	DONNELLEY FINANCIAL LLC	HYDROONE			104644.39
				210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, Avista Board Meeting for Hydro One Transaction			1.61
						Mileage, Avista Meeting for Hydro One Transaction			1.61
				220 Employee Car Rental	CORP CREDIT CARD	SUE FLEMING-LIMOLINK			869.8
				230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO			350
				305 Incentive/Bonus Pay	(blank)	(blank)			6000
				<b>426500 Total</b>					<b>111867.41</b>
	417100	ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-SPOK PUBLIC FACILITIES			9
				205 Airfare	CORP CREDIT CARD	SUE FLEMING-DELTA AIR 0062386915990			351.6
						SUE FLEMING-DELTA AIR BAGGAGE FEE			60
					(blank)	AIR			1.77636E-15
					MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES			13.85
				210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, EWI Annual Conference			10.7

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Date: 4/13/2018 Mgr. Review: \_\_\_\_\_

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2017	417100	ZZ	ZZ				
				210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, EWI Communications Committee	1.61
						Mileage, EWI Communications Committee Meeting	5.36
						Mileage, EWI Fundraiser	5.89
						Mileage, EWI General Meeting	19.28
						Mileage, EWI Past Presidents Meeting	2.14
					(blank)	MILEAGE	0
				215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-BEACON HILL EVENTS	569.94
						LINDA WILLIAMS-MIZUNA	6
						LINDA WILLIAMS-SPOKANE CENTER CONCESS 00	49.18
						LINDA WILLIAMS-THE DAVENPORT GRAND HO	4491.72
						LINDA WILLIAMS-THE HIGH NOONER	11.01
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	2889.98
						SUE FLEMING-MIZUNA	54.22
						SUE FLEMING-SQ CATERED FOR YOU	3455.32
					EWI OF SPOKANE	DINNER FOR 2-2ND QRTR	105
					Fleming, Susan Yvonne	Meals, EWI Annual Conference	45.62
					(blank)	FOOD	0
						LINDA WILLIAMS-THE DAVENPORT GRAND HO	-2.55795E-13
					MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES	0.69
					BEACON HILL EVENTS	AUGUST 17, 2017 EVENT	3583.54
				220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	8.91
					(blank)	LINDA WILLIAMS-THE HISTORIC DAVENPORT	11
					(blank)	CAR	0
						LINDA WILLIAMS-THE DAVENPORT GRAND HO	0
					MICHAEL L NOEL	REIMBURSEMENT FOR TRAVEL EXPENSES	2.52
				230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	147.01
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	992.18
					THE DAVENPORT GRAND	BURKE, DON	3.99
					(blank)	LINDA WILLIAMS-THE DAVENPORT GRAND HO	0
						LODGING	0
				235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	121.68
						LINDA WILLIAMS-CITY OF SPOKANE PARKING M	0.08
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	13.77
						SUE FLEMING-ARBOR CREST	602.2
						SUE FLEMING-SUPERSHUTTLE EXECUCARDFW	27.61
					Fleming, Susan Yvonne	Tips, EWI Annual Conference	20
					(blank)	LINDA WILLIAMS-CITY OF SPOKANE PARKING M	0
				830 Dues	EWI OF SPOKANE	1ST QUARTER DUES	85
						4TH QRTR DUES	105
						Q3 DUES	110
				885 Miscellaneous	ADVENTURES IN ADVERTISING	HAND FAN	299.63
						LOGOWEAR	3080
					CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	4.37
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	62.67
					EWI OF SPOKANE	SERVICES	400
					(blank)	MISC	1.33227E-15
					(blank)	(blank)	1.17
					SPOKANE PUBLIC FACILITIES DISTRICT	MISC	30.6
					UNITED STATES TREASURY	LEVI PROCEEDS	1013.58
				225 Conference Fees	CORP CREDIT CARD	LINDA WILLIAMS-THE DAVENPORT GRAND HO	37.21
						SUE FLEMING-EXECUTIVE WOMEN INTERN	575
	417100 Total						23496.83
2017 Total							220473.8
Grand Total							220473.8

2.12-10

**Avista Utilities  
 Board of Directors Fees Allocation  
 For the twelve months ended December 31, 2017**

		<u>2017 Adjustment</u>
Total Adjustment	MR-BOD-4	\$ (804,884)
<u>Allocated to Washington Electric</u>		
	<u>2017</u>	
	70.328% E - Note 7	
	68.249% E - Note 4	\$ (386,331)
<u>Allocated to Washington Gas</u>		
	<u>2017</u>	
	20.445% E - Note 7	
	71.354% G - Note 4	\$ (117,419)
<u>Allocated to Idaho Electric</u>		
	<u>2017</u>	
	70.328% E - Note 7	
	31.751% E - Note 4	\$ (179,729)
<u>Allocated to Idaho Gas</u>		
	<u>2017</u>	
	20.445% E - Note 7	
	28.646% G - Note 4	\$ (47,139)
<u>Allocated to Oregon</u>		
	<u>2017</u>	
	9.227% E - Note 7	\$ (74,267)
		\$ (804,885)

1.0000	E - Note 7	(Results of Operation E-ALL-12A, pg. 2)
1.0000	E - Note 4	(Results of Operation E-ALL-12A, pg. 1)
1.0000	G - Note 4	(Results of Operation G-ALL-12A, pg. 1)

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_



**Board of Directors Fees**  
For the twelve months ended December 31, 2017

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:	Utility	Non-Utility	2017 Total	
Quarterly Payments/Retainers	\$ 1,003,763.72	\$ 31,044.24	\$ 1,034,807.96	MR-BOD-5
Kelley Retirement Payment	\$ (7,275.00)	\$ (225.00)	\$ (7,500.00)	
Taylor IRS Tax Payment	\$ (33,328.05)	\$ (1,030.76)	\$ (34,358.81)	
Stock Compensation	\$ 697,983.52	\$ 21,587.12	\$ 719,570.64	MR-BOD-5
Total Utility expenses to be shared 97/03	\$ 1,661,144.20	\$ 51,375.59	\$ 1,712,519.79	
	97%	3%		
Quarterly Payments/Retainers Subs	\$ -	\$ -	\$ -	MR-BOD-5
Total Utility expenses to 100% Non-Utility	\$ -	\$ -	\$ -	
<b>Total Board of Director Compensation</b>	\$ 1,661,144.20	\$ 51,375.59	\$ 1,712,519.79	

Should be Charge to	50% Utility	50% Non-Utility	Total
Quarterly Payments/Retainers	\$ 517,403.98	\$ 517,403.98	\$ 1,034,807.96
	\$ (3,750.00)	\$ (3,750.00)	\$ (7,500.00)
	\$ (17,179.41)	\$ (17,179.41)	\$ (34,358.81)
Stock Compensation	\$ 359,785.32	\$ 359,785.32	\$ 719,570.64
Quarterly Payments/Retainers Subs	\$ -	\$ -	\$ -
	\$ 856,259.89	\$ 856,259.89	\$ 1,712,519.79

As Recorded

Miscellaneous Adjustment Needed	\$ (804,884.30)	\$ 804,884.30	\$ -
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Sum of Transaction Amount			Accounting Year		FERC Account		2017 Total	Grand Total
Vendor Name	Accounting Period	Transaction Description	2017 417100	2017 930200				
DONALD C BURKE	201703	QUARTERLY RETAINER	832.50	26,917.50	27,750.00	27,750.00		
	201706	QTRLY RETAINER	825.84	26,702.16	27,528.00	27,528.00		
	201709	QTRLY RETAINER	1,035.57	33,483.42	34,518.99	34,518.99		
	201712	2017 QTRLY RETAINER	855.00	27,645.00	28,500.00	28,500.00		
<b>DONALD C BURKE Total</b>			<b>3,648.91</b>	<b>114,748.08</b>	<b>118,296.99</b>	<b>118,296.99</b>		
ERIK J ANDERSON	201703	QUARTERLY RETAINER	862.50	27,887.50	28,750.00	28,750.00		
	201706	QTRLY RETAINER	638.34	20,639.66	21,278.00	21,278.00		
	201709	QTRLY RETAINER	953.07	30,815.92	31,768.99	31,768.99		
	201712	2017 QTRLY RETAINER	727.50	23,522.50	24,250.00	24,250.00		
<b>ERIK J ANDERSON Total</b>			<b>3,181.41</b>	<b>102,865.58</b>	<b>106,046.99</b>	<b>106,046.99</b>		
HEIDI B STANLEY	201703	QUARTERLY RETAINER	877.50	28,372.50	29,250.00	29,250.00		
	201706	QTRLY RETAINER	743.34	24,034.66	24,778.00	24,778.00		
	201709	QTRLY RETAINER	923.07	29,845.92	30,768.99	30,768.99		
	201712	2017 QTRLY RETAINER	742.50	24,007.50	24,750.00	24,750.00		
<b>HEIDI B STANLEY Total</b>			<b>3,286.41</b>	<b>106,260.58</b>	<b>109,546.99</b>	<b>109,546.99</b>		
JANET WIDMANN	201703	QUARTERLY RETAINER	787.50	25,462.50	26,250.00	26,250.00		
	201706	QTRLY RETAINER	743.34	24,034.66	24,778.00	24,778.00		
	201709	QTRLY RETAINER	878.07	28,390.92	29,268.99	29,268.99		
	201712	2017 QTRLY RETAINER	697.50	22,552.50	23,250.00	23,250.00		
<b>JANET WIDMANN Total</b>			<b>3,106.41</b>	<b>100,440.58</b>	<b>103,546.99</b>	<b>103,546.99</b>		
JOHN F KELLY	201703	QUARTERLY RETAINER	1,401.25	45,307.08	46,708.33	46,708.33		
	201706	QTRLY RETAINER	1,101.25	35,607.08	36,708.33	36,708.33		
<b>JOHN F KELLY Total</b>			<b>2,502.50</b>	<b>80,914.16</b>	<b>83,416.66</b>	<b>83,416.66</b>		
KRISTIANNE BLAKE	201703	QUARTERLY RETAINER	972.02	31,428.67	32,400.69	32,400.69		
	201706	QTRLY RETAINER	965.36	31,213.33	32,178.69	32,178.69		
	201709	QTRLY RETAINER	1,175.09	37,994.59	39,169.68	39,169.68		
	201712	2017 QTRLY RETAINER	994.51	32,156.03	33,150.54	33,150.54		
<b>KRISTIANNE BLAKE Total</b>			<b>4,106.98</b>	<b>132,792.62</b>	<b>136,899.60</b>	<b>136,899.60</b>		
MARC F RACICOT	201703	QUARTERLY RETAINER	787.50	25,462.50	26,250.00	26,250.00		
	201706	QTRLY RETAINER	743.34	24,034.66	24,778.00	24,778.00		
	201709	QTRLY RETAINER	878.07	28,390.92	29,268.99	29,268.99		
	201712	2017 QTRLY RETAINER	697.50	22,552.50	23,250.00	23,250.00		
<b>MARC F RACICOT Total</b>			<b>3,106.41</b>	<b>100,440.58</b>	<b>103,546.99</b>	<b>103,546.99</b>		
R JOHN TAYLOR	201703	QUARTERLY RETAINER	985.19	31,854.64	32,839.83	32,839.83		
	201706	QTRLY RETAINER	896.03	28,971.80	29,867.83	29,867.83		
	201712	2017 QTRLY RETAINER	850.19	27,489.63	28,339.82	28,339.82		
<b>R JOHN TAYLOR Total</b>			<b>2,731.41</b>	<b>88,316.07</b>	<b>91,047.48</b>	<b>91,047.48</b>		
REBECCA A KLEIN	201703	QUARTERLY RETAINER	817.50	26,432.50	27,250.00	27,250.00		
	201706	QTRLY RETAINER	818.34	26,459.66	27,278.00	27,278.00		
	201709	QTRLY RETAINER	953.07	30,815.92	31,768.99	31,768.99		
	201712	2017 QTRLY RETAINER	727.50	23,522.50	24,250.00	24,250.00		
<b>REBECCA A KLEIN Total</b>			<b>3,316.41</b>	<b>107,230.58</b>	<b>110,546.99</b>	<b>110,546.99</b>		
SCOTT H MAW	201703	QUARTERLY RETAINER	270.00	8,730.00	9,000.00	9,000.00		
	201706	QTRLY RETAINER	181.03	5,853.45	6,034.48	6,034.48		
	201709	QTRLY RETAINER	315.57	10,203.42	10,518.99	10,518.99		
	201712	2017 QTRLY RETAINER	135.00	4,365.00	4,500.00	4,500.00		
<b>SCOTT H MAW Total</b>			<b>901.60</b>	<b>29,151.87</b>	<b>30,053.47</b>	<b>30,053.47</b>		
(blank)	201705	Board stock issuances - non-utility	21,142.25		21,142.25	21,142.25		
		Board stock issuances - utility		683,599.27	683,599.27	683,599.27		
	201709	Board stock issuances - non-utility	444.87		444.87	444.87		
		Board stock issuances - utility		14,384.25	14,384.25	14,384.25		
<b>(blank) Total</b>			<b>21,587.12</b>	<b>697,983.52</b>	<b>719,570.64</b>	<b>719,570.64</b>		
<b>Grand Total</b>			<b>51,375.57</b>	<b>1,661,144.22</b>	<b>1,712,519.79</b>	<b>1,712,519.79</b>		

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_



**2016 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	-	\$ 69,972.00	\$ 144,965.52	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 704,741.52
September Stock Issuance	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	-	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 14,829.12
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,665.00	-	\$ 2,976.16	\$ 1,392.75	\$ 2,853.47	\$ 2,704.43	\$ 2,654.86	\$ 2,749.62	\$ 2,961.25	\$ 2,682.66	\$ 23,640.20
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 103,381.99</b>	<b>\$ 136,899.60</b>	<b>\$ 115,320.83</b>	<b>\$ 89,523.91</b>	<b>\$ 107,693.52</b>	<b>\$ 27,349.04</b>	<b>\$ 100,892.13</b>	<b>\$ 106,797.37</b>	<b>\$ 122,445.04</b>	<b>\$ 100,864.33</b>	<b>\$ 1,011,167.76</b>
<b>TOTAL 2017 COMPENSATION</b>	<b>\$ 177,666.67</b>	<b>\$ 208,519.28</b>	<b>\$ 189,916.67</b>	<b>\$ 90,916.66</b>	<b>\$ 182,166.67</b>	<b>\$ 176,666.67</b>	<b>\$ 175,166.67</b>	<b>\$ 181,166.67</b>	<b>\$ 197,025.97</b>	<b>\$ 175,166.67</b>	<b>\$ 1,754,378.60</b>

**Q1 2017**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 30,208.33	\$ 18,750.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 180,208.33
Chair Retainer	\$ 2,500.00	\$ 3,750.00		\$ 2,500.00	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer				\$ 5,000.00							\$ 5,000.00
Jan 9 - Comp Conf. Call				\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00		\$ 7,500.00
Feb 1 - Finance Mtg	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Feb 2 - Environmental	\$ 1,500.00				absent		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Feb 2 - Governance Mtg		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00					\$ 1,500.00		\$ 6,000.00
Feb 2 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Feb 2 - Comp. Mtg				\$ 1,500.00	absent	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00		\$ 6,000.00
Feb 2 & 3 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Feb 14 - Conference Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Feb 24 - Conference Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 15,000.00
Feb 20 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Mar 2017 Div		\$ 900.69							\$ 1,964.82		\$ 2,865.51
B&O taxes withheld for 1st Quarter	\$ (431.25)	-	\$ (436.35)	\$ (718.15)	\$ (408.75)	\$ (168.97)	\$ (401.21)	\$ (438.75)	\$ (495.95)	\$ (399.76)	\$ (3,899.14)
<b>TOTAL</b>	<b>\$ 28,318.75</b>	<b>\$ 32,400.69</b>	<b>\$ 27,313.65</b>	<b>\$ 45,990.18</b>	<b>\$ 26,841.25</b>	<b>\$ 8,831.03</b>	<b>\$ 25,848.79</b>	<b>\$ 28,811.25</b>	<b>\$ 32,343.87</b>	<b>\$ 25,850.24</b>	<b>\$ 282,549.70</b>

2-12-9



**2016 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	-	\$ 69,972.00	\$ 144,965.52	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 704,741.52
September Stock Issuance	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	-	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 14,829.12
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,665.00	-	\$ 2,976.16	\$ 1,392.75	\$ 2,853.47	\$ 2,704.43	\$ 2,654.86	\$ 2,749.62	\$ 2,961.25	\$ 2,682.66	\$ 23,640.20
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 103,381.99</b>	<b>\$ 136,899.60</b>	<b>\$ 115,320.83</b>	<b>\$ 89,523.91</b>	<b>\$ 107,693.52</b>	<b>\$ 27,349.04</b>	<b>\$ 100,892.13</b>	<b>\$ 106,797.37</b>	<b>\$ 122,445.04</b>	<b>\$ 100,864.33</b>	<b>\$ 1,011,167.76</b>
<b>TOTAL 2017 COMPENSATION</b>	<b>\$ 177,666.67</b>	<b>\$ 208,519.28</b>	<b>\$ 189,916.67</b>	<b>\$ 90,916.66</b>	<b>\$ 182,166.67</b>	<b>\$ 176,666.67</b>	<b>\$ 175,166.67</b>	<b>\$ 181,166.67</b>	<b>\$ 197,025.97</b>	<b>\$ 175,166.67</b>	<b>\$ 1,754,378.60</b>

Scott Maw elected to take his full retainer in stock

**Q2 2017**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 30,208.33	\$ 18,750.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 180,208.33
Chair Retainer	\$ 2,500.00	\$ 3,333.33	\$ 1,250.00	\$ 1,666.67	\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 1,666.67		\$ 3,333.33							\$ 5,000.00
May 1 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 10 - Environmental	absent				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
May 11 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 11 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00		\$ 4,500.00
May 11 - Comp. Mtg					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
May 11 - Finance Mtg	absent					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
May 11 - Annual Meeting	absent	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
May 11 & 12 - Board Meeting	absent	\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00
Deferred - June 2017 Div		\$ 900.69							\$ 1,964.83		\$ 2,865.52
Stock Issuance Fractional Share	\$ 28.00	\$ 28.00	\$ 28.00	-	\$ 28.00	\$ 34.48	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 258.48
B&O taxes withheld for 2nd Quarter	\$ (1,368.75)	-	\$ (1,475.21)	\$ (562.10)	\$ (1,516.11)	\$ (2,271.70)	\$ (1,425.26)	\$ (1,421.25)	\$ (1,500.10)	\$ (1,434.35)	\$ (12,974.83)
<b>TOTAL</b>	<b>\$ 19,909.25</b>	<b>\$ 32,178.69</b>	<b>\$ 26,052.79</b>	<b>\$ 36,146.23</b>	<b>\$ 25,761.89</b>	<b>\$ 3,762.78</b>	<b>\$ 23,352.74</b>	<b>\$ 23,356.75</b>	<b>\$ 28,367.73</b>	<b>\$ 23,343.65</b>	<b>\$ 242,232.50</b>

Scott Maw elected to take his full retainer in stock

**Q3 2017**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00		\$ 18,750.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 150,000.00

2-12-16



**2016 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	-	\$ 69,972.00	\$ 144,965.52	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 704,741.52
September Stock Issuance	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	-	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 14,829.12
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,665.00	-	\$ 2,976.16	\$ 1,392.75	\$ 2,853.47	\$ 2,704.43	\$ 2,654.86	\$ 2,749.62	\$ 2,961.25	\$ 2,682.66	\$ 23,640.20
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 103,381.99</b>	<b>\$ 136,899.60</b>	<b>\$ 115,320.83</b>	<b>\$ 89,523.91</b>	<b>\$ 107,693.52</b>	<b>\$ 27,349.04</b>	<b>\$ 100,892.13</b>	<b>\$ 106,797.37</b>	<b>\$ 122,445.04</b>	<b>\$ 100,864.33</b>	<b>\$ 1,011,167.76</b>
<b>TOTAL 2017 COMPENSATION</b>	<b>\$ 177,666.67</b>	<b>\$ 208,519.28</b>	<b>\$ 189,916.67</b>	<b>\$ 90,916.66</b>	<b>\$ 182,166.67</b>	<b>\$ 176,666.67</b>	<b>\$ 175,166.67</b>	<b>\$ 181,166.67</b>	<b>\$ 197,025.97</b>	<b>\$ 175,166.67</b>	<b>\$ 1,754,378.60</b>

Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00		\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
June 29 - Board Conf. Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
July 17 - Special Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
July 19 - Board Conf. Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
July 31 - Audit Conf Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 16 - Audit Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 16 - Environmental	\$ 1,500.00				\$ 1,500.00		\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Aug 16 - Finance Mtg	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Aug 16 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 16 - Comp Mtg					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Aug 17 - Board Retreat	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Aug 16 & 18 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Stock Issuance Fractional Share	\$ 18.99	\$ 18.99	\$ 18.99		\$ 18.99	\$ 18.99	\$ 18.99	\$ 18.99	\$ 18.99	\$ 18.99	\$ 170.91
Deferred - Sep 2017 Div		\$ 900.69							\$ 1,964.83		\$ 2,865.52
B&O taxes withheld for 4th Quarter	\$ (501.25)	-	\$ (607.37)		\$ (534.65)	\$ (193.54)	\$ (472.59)	\$ (486.25)	\$ (540.10)	\$ (494.89)	\$ (3,830.64)
<b>TOTAL</b>	<b>\$ 31,267.74</b>	<b>\$ 39,169.68</b>	<b>\$ 33,911.62</b>		<b>\$ 31,234.34</b>	<b>\$ 10,325.45</b>	<b>\$ 28,796.40</b>	<b>\$ 30,282.74</b>	<b>\$ 33,818.72</b>	<b>\$ 28,774.10</b>	<b>\$ 267,580.79</b>

Scott Maw elected to take his full retainer in stock

**Q4 2017**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00		\$ 18,750.00	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 150,000.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00		\$ 2,500.00				\$ 3,125.00		\$ 14,375.00
John Kelly's retirement gift				\$ 7,500.00							

2-12-17



**2016 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KELLY	KLEIN	MAW	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
May Stock Issuance	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	-	\$ 69,972.00	\$ 144,965.52	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 69,972.00	\$ 704,741.52
September Stock Issuance	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	-	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 1,647.68	\$ 14,829.12
Amount withheld for B&O Taxes - add back in for gross total	\$ 2,665.00	-	\$ 2,976.16	\$ 1,392.75	\$ 2,853.47	\$ 2,704.43	\$ 2,654.86	\$ 2,749.62	\$ 2,961.25	\$ 2,682.66	\$ 23,640.20
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 103,381.99</b>	<b>\$ 136,899.60</b>	<b>\$ 115,320.83</b>	<b>\$ 89,523.91</b>	<b>\$ 107,693.52</b>	<b>\$ 27,349.04</b>	<b>\$ 100,892.13</b>	<b>\$ 106,797.37</b>	<b>\$ 122,445.04</b>	<b>\$ 100,864.33</b>	<b>\$ 1,011,167.76</b>
<b>TOTAL 2017 COMPENSATION</b>	<b>\$ 177,666.67</b>	<b>\$ 208,519.28</b>	<b>\$ 189,916.67</b>	<b>\$ 90,916.66</b>	<b>\$ 182,166.67</b>	<b>\$ 176,666.67</b>	<b>\$ 175,166.67</b>	<b>\$ 181,166.67</b>	<b>\$ 197,025.97</b>	<b>\$ 175,166.67</b>	<b>\$ 1,754,378.60</b>

Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
Oct 30 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Nov 19 - Environmental	Absent				Absent		\$ 1,500.00	\$ 1,500.00			\$ 3,000.00
Nov 20 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Nov 20 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Nov 20 - Comp. Mtg					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00		\$ 4,500.00
Nov 20 - Finance Mtg	\$ 1,500.00					\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Nov 20 & 21 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - Dec 2017 Div B&O taxes withheld for 4th Quarter	\$ (363.75)	-	\$ (457.23)	\$ (112.50)	\$ (393.96)	\$ (70.22)	\$ (355.80)	\$ (403.37)	\$ (425.10)	\$ (353.66)	\$ (2,935.59)
<b>TOTAL</b>	<b>\$ 23,886.25</b>	<b>\$ 33,150.54</b>	<b>\$ 28,042.77</b>	<b>\$ 7,387.50</b>	<b>\$ 23,856.04</b>	<b>\$ 4,429.78</b>	<b>\$ 22,894.20</b>	<b>\$ 24,346.63</b>	<b>\$ 27,914.72</b>	<b>\$ 22,896.34</b>	<b>\$ 218,804.77</b>

Scott Maw elected to take his full retainer in stock

2.12-12

Avista Utilities  
 Miscellaneous Adjustment - Removal of Non-Utility Transactions  
 For the Twelve Months Ended December 31, 2017

Sum of Transaction Amount	Service		Jurisdiction											Grand Total		
	CD	AA	AN	ID	WA	ED	ID	WA	GD	AN	ID	OR	WA			
2017	426500		478.78				35.31									476.78
506000						1,347.61										35.31
535000						154.35										154.35
537000						360.99										800.00
539000						50.93										3,858.49
544000						800.00										215.87
545000						149.16										3,010.00
557000						426.98										1,010.09
560000						63.59										1,059.53
573000						320.30		50.00								4,626.30
580000						50.00		50.00								1,840.26
584000						24.90	3,081.29		752.30							31,104.61
588000										215.87						7,710.60
870000														225.00		1,080.00
879000														770.00		63.59
880000												40.00	770.00	1,950.00	250.00	225.00
880000														50.00		50.00
892000																370.30
905000		1010.09														50.00
908000		200		93.87	725.00											50.00
909000				1,709.63					250.00							225.00
921000		1518.5		89.26												149.16
923000		1080														426.98
925100				25.00				200.00								360.99
930200		13349.14	3,975.00	5,619.16	1,222.50	2,906.81							4,032.00			1,347.61
935000		7710.6														50.93
2017 Total		25345.11	5,892.76	6,344.16	1,222.50	6,840.93	3,181.29	1,002.30	215.87	40.00	770.00	9,146.83	300.00			60,301.75
Grand Total		25345.11	5,892.76	6,344.16	1,222.50	6,840.93	3,181.29	1,002.30	215.87	40.00	770.00	9,146.83	300.00			60,301.75

*Non-utility items  
 included here  
 in error -  
 not material  
 ignore jma*

Electric - 2017	CD	AA	AN	ID	WA	ED	ID	WA	GD	AN	ID	OR	GD	WA
426500	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
506000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
535000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
537000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
539000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
544000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
545000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
557000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
560000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
573000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
580000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
584000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
588000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
870000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
879000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
880000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
880000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
892000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
905000	7	52.577%	61.138%	61.138%	61.138%	100%	100%	100%	0%	0%	0%	0%	0%	0%
908000	7	52.577%	61.138%	61.138%	61.138%	100%	100%	100%	0%	0%	0%	0%	0%	0%
909000	7	52.577%	61.138%	61.138%	61.138%	100%	100%	100%	0%	0%	0%	0%	0%	0%
921000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
923000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
925100	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
930200	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%
935000	7	70.328%	77.808%	77.808%	77.808%	100%	100%	100%	0%	0%	0%	0%	0%	0%

GAS - 2017	CD	AA	AN	ID	WA	ED	ID	WA	GD	AN	ID	OR	GD	WA
426500	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%	100%
506000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%	100%

2.12-13

535000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
537000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
539000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
544000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
545000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
557000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
560000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
573000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
580000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
584000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
588000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
870000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
879000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
880000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
892000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
905000	7	33.421%	38.862%	38.862%	38.862%	0%	0%	0%	70.475%	100%	100%	0%	100%
908000	7	33.421%	38.862%	38.862%	38.862%	0%	0%	0%	70.475%	100%	100%	0%	100%
909000	7	33.421%	38.862%	38.862%	38.862%	0%	0%	0%	70.475%	100%	100%	0%	100%
921000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
923000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
925100	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
930200	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%
935000	7	20.445%	22.192%	22.192%	22.192%	0%	0%	0%	68.558%	100%	100%	0%	100%

WA Electric - 2017

		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
426500	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
506000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
535000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
537000	1	65.350%	65.350%	0.000%	100.0%	85.350%	0%	100%	0%	0%	0%	0%	0%
539000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
544000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
545000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
557000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
560000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
573000	1	65.350%	65.350%	0.000%	100.0%	65.350%	0%	100%	0%	0%	0%	0%	0%
580000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
584000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
588000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
870000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
879000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
880000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
892000	3	65.360%	65.360%	0.000%	100.0%	65.360%	0%	100%	0%	0%	0%	0%	0%
905000	2	65.674%	65.674%	0.000%	100.0%	65.674%	0%	100%	0%	0%	0%	0%	0%
908000	2	65.674%	65.674%	0.000%	100.0%	65.674%	0%	100%	0%	0%	0%	0%	0%
909000	2	65.674%	65.674%	0.000%	100.0%	65.674%	0%	100%	0%	0%	0%	0%	0%
921000	4	68.249%	68.249%	0.000%	100.0%	68.249%	0%	100%	0%	0%	0%	0%	0%
923000	4	68.249%	68.249%	0.000%	100.0%	68.249%	0%	100%	0%	0%	0%	0%	0%
925100	4	68.249%	68.249%	0.000%	100.0%	68.249%	0%	100%	0%	0%	0%	0%	0%
930200	4	68.249%	68.249%	0.000%	100.0%	68.249%	0%	100%	0%	0%	0%	0%	0%
935000	4	68.249%	68.249%	0.000%	100.0%	68.249%	0%	100%	0%	0%	0%	0%	0%

WA GAS - 2017

		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
426500	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
506000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
535000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
537000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
539000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
544000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
545000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
557000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
560000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
573000	1	69.060%	69.060%	0%	100.000%	0%	0%	0%	69.060%	77.808%	0%	0%	100%
580000	3	68.954%	68.954%	0%	100.000%	0%	0%	0%	68.954%	77.808%	0%	0%	100%
584000	3	68.954%	68.954%	0%	100.000%	0%	0%	0%	68.954%	77.808%	0%	0%	100%
588000	3	68.954%	68.954%	0%	100.000%	0%	0%	0%	68.954%	77.808%	0%	0%	100%
870000	3	68.954%	68.954%	0%	100.000%	0%	0%	0%	68.954%	77.808%	0%	0%	100%

Prep by: \_\_\_\_\_

Date: 4/13/2018

Mgr. Review: \_\_\_\_\_

2-12-14

879000	3	88.954%	88.954%	0%	100.000%	0%	0%	0%	88.954%	77.808%	0%	0%	100%
880000	3	88.954%	88.954%	0%	100.000%	0%	0%	0%	88.954%	77.808%	0%	0%	100%
892000	3	88.954%	88.954%	0%	100.000%	0%	0%	0%	88.954%	77.808%	0%	0%	100%
905000	2	86.242%	86.242%	0%	100.000%	0%	0%	0%	86.242%	77.808%	0%	0%	100%
908000	2	86.242%	86.242%	0%	100.000%	0%	0%	0%	86.242%	77.808%	0%	0%	100%
909000	2	86.242%	86.242%	0%	100.000%	0%	0%	0%	86.242%	77.808%	0%	0%	100%
921000	4	71.354%	71.354%	0%	100.000%	0%	0%	0%	71.354%	77.808%	0%	0%	100%
923000	4	71.354%	71.354%	0%	100.000%	0%	0%	0%	71.354%	77.808%	0%	0%	100%
925100	4	71.354%	71.354%	0%	100.000%	0%	0%	0%	71.354%	77.808%	0%	0%	100%
930200	4	71.354%	71.354%	0%	100.000%	0%	0%	0%	71.354%	77.808%	0%	0%	100%
935000	4	71.354%	71.354%	0%	100.000%	0%	0%	0%	71.354%	77.808%	0%	0%	100%

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
426500	\$ 219.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219.12
506000	\$ -	\$ -	\$ -	\$ -	\$ 23.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23.08
535000	\$ -	\$ -	\$ -	\$ -	\$ 880.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 880.66
537000	\$ -	\$ -	\$ -	\$ -	\$ 100.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.87
539000	\$ -	\$ -	\$ -	\$ -	\$ 235.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235.91
544000	\$ -	\$ -	\$ -	\$ -	\$ 33.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33.28
545000	\$ -	\$ -	\$ -	\$ -	\$ 522.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522.80
557000	\$ -	\$ -	\$ -	\$ -	\$ 97.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97.48
560000	\$ -	\$ -	\$ -	\$ -	\$ 279.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279.03
573000	\$ -	\$ -	\$ -	\$ -	\$ 41.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41.56
580000	\$ -	\$ -	\$ -	\$ -	\$ 209.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 209.35
584000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588000	\$ -	\$ -	\$ -	\$ -	\$ 16.27	\$ -	\$ 752.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 768.57
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
905000	\$ 348.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348.78
908000	\$ 69.06	\$ 37.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106.75
909000	\$ -	\$ 686.45	\$ -	\$ -	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 936.45
921000	\$ 726.85	\$ 47.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 776.25
923000	\$ 518.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518.38
925100	\$ -	\$ 13.28	\$ -	\$ -	\$ 136.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149.77
930200	\$ 6,407.34	\$ 2,110.85	\$ -	\$ 951.20	\$ 1,983.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,453.26
935000	\$ 3,700.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,700.95
	<b>11,992.48</b>	<b>2,895.66</b>	-	<b>951.20</b>	<b>4,560.65</b>	-	<b>1,002.30</b>	-	-	-	-	-	<b>21,402.30</b>

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
426500	\$ 67.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67.32
506000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
535000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
537000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
539000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
544000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
545000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
557000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
560000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
573000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
580000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
584000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102.05	\$ -	\$ -	\$ -	\$ -	\$ 102.05
879000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31.12	\$ -	\$ -	\$ 250.00	\$ 281.12
892000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50.00	\$ 50.00
905000	\$ 223.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223.62
908000	\$ 44.28	\$ 24.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68.44
909000	\$ -	\$ 440.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 440.11
921000	\$ 221.52	\$ 14.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235.66
923000	\$ 157.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157.55
925100	\$ -	\$ 3.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3.96
930200	\$ 1,947.42	\$ 629.44	\$ -	\$ 271.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,848.15
935000	\$ 1,124.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,124.85
	<b>3,786.56</b>	<b>1,111.80</b>	-	<b>271.30</b>	-	-	-	<b>102.05</b>	<b>31.12</b>	-	-	<b>300.00</b>	<b>5,602.83</b>

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**Avista Utilities**  
**Miscellaneous Adjustment - Removal of Non-Utility Transactions**  
**For the Twelve Months Ended December 31, 2016**

Accounting Year	Ferc Acct	Service		Jurisdiction				ED		GD				Grand Total	
		CD	AA	AN	ID	WA	AN	ID	WA	AA	AN	ID	OR		WA
2017	426500		476.78												476.78
	506000						35.31								35.31
	537000						154.35								154.35
	545000						800								800
	588000						24.9	3081.29	752.3						3858.49
	870000									215.87					215.87
	880000										40	770	1950	250	3010
	905000	1010.09													1010.09
	908000	200	93.87	725									40.66		1059.53
	909000		1709.63						250				2666.67		4626.3
	921000	1518.5	89.26										232.5		1840.26
	930200	13349.14	3975	5619.16	1222.5	2906.81							4032		31104.61
	935000	7710.6													7710.6
	923000	1080													1080
	573000						63.59								63.59
	925100		25				200								225
	584000							50							50
	580000						320.3	50							370.3
	892000													50	50
	879000												225		225
	557000						149.16								149.16
	560000						426.98								426.98
	539000						360.99								360.99
	535000						1347.61								1347.61
	544000						50.93								50.93
<b>2017 Total</b>		<b>25345.11</b>	<b>5892.76</b>	<b>6344.16</b>	<b>1222.5</b>	<b>6840.93</b>	<b>3181.29</b>	<b>1002.3</b>	<b>215.87</b>	<b>40</b>	<b>770</b>	<b>9146.83</b>	<b>300</b>	<b>60301.75</b>	
<b>Grand Total</b>		<b>25345.11</b>	<b>5892.76</b>	<b>6344.16</b>	<b>1222.5</b>	<b>6840.93</b>	<b>3181.29</b>	<b>1002.3</b>	<b>215.87</b>	<b>40</b>	<b>770</b>	<b>9146.83</b>	<b>300</b>	<b>60301.75</b>	

Prep by: \_\_\_\_\_

Date: 4/13/2018

Mgr. Review: \_\_\_\_\_

2-12-16

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Avista Utilities  
Miscellaneous Adjustment - Removal of Non-Utility Transactions  
For the Twelve Months Ended December 31, 2017

Purpose: This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.  
Process: In Order to identify this population, the company reviewed all transaction detail in FERC accounts 417 through 935, searching for specific words, reviewing specific Program Descriptions, and expenditure types.

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Desc	Total
426590		AA	AN	885 Miscellaneous	ADVENTURES IN ADVERTISING	LOGO GOLF BALLS	476.78
426590 Total							476.78
506000	ED	AN	AN	210 Employee Auto Mileage	Lecaire, Rochelle Marie	Mileage, Mileage to pick up cake for Levi Beardstee going away party Mileage, RT mileage to Colville to pick up lunch supplies for Hodosen retirement party, RO mfg, GE mfg, 4/24 and 4/25	11.77 23.54
506000 Total							35.31
537000	ED	AN	AN	210 Employee Auto Mileage	Swani, Timotw J	Mileage, Personnel vehicle mileage to and from Thompson Falls for Avista Charity Golf tournament ( 2 trips) Mileage, Personnel vehicle mileage to and from Thompson Falls for Avista Charity Golf tournament meeting Mileage, Personnel vehicle mileage to and from Thompson Falls for Charity Golf Tournament set up	54.0 37.45 32.1
537000 Total				235 Employee Misc Expenses	Swani, Timotw J	Misc. Payment for 2016 community Christmas card	20
544500	ED	AN	AN	235 Employee Misc Expenses	Lansmhr, Matthew Lloyd	Misc. GPSS Safety Gift Cards	164.35
544500 Total							164.35
588000	ED	AN	AN	215 Employee Business Meals	Schwendener, Jeffrey J	Meals, Chamber meeting Dinner	24.9
			ID	210 Employee Auto Mileage	Kane, James A	Mileage, Hydro One	90.85
				215 Employee Business Meals	CASH AND CARRY FODDS Cox, Holly	HYDRO ONE MEETING Meals, Brad's Retirement Party	19.6 102.71
				235 Employee Misc Expenses	Butler, Jesse D Cox, Holly	Meals, food for office party Misc. Purchased a meal gift card for a home agent that is filling in for Vonnie Misc. Christmas gift for office janitors	75 21.2
				330 Dues	GREATER SANDPOINT CHAMBER OF COMMERCE	Misc. Retirement	549.99
				885 Miscellaneous	(blank)	MEMBERSHIP DUES	755
				890 Office Supplies	DINING ON THE EDGE INC	Gift Cert #5913-5916	400
				230 Employee Lodging	CORP CREDIT CARD	GIFT CERTIFICATE FOR SNOW PLOWING	100
			WA	215 Employee Business Meals	Binder, Frank M	PETE RICHARDSON-MARRIOTT GIFT CARDS	913.17
						Meals, Chamber luncheon	6
						Meals, Hydro One Info Meeting	12.9
						Meals, flowers and card	17.76
				235 Employee Misc Expenses	Danehko, Katy M Burger, William R	Misc. Christmas gift for Ops Techs	56.61
				330 Dues	COLVILLE CHAMBER OF COMMERCE	MEMBERSHIP DUES	192.5
					PRIEST RIVER CHAMBER OF COMMERCE	MEMBERSHIP DUE 5050	80
					WILBUR CHAMBER OF COMMERCE	2017 DUES	30
					CHEWELAH CHAMBER OF COMMERCE	2017-18 MEMBERSHIP DUES	110
					GREATER O'NEILL CHAMBER OF COMMERCE	DUES	82.5
					DAVENPORT CHAMBER OF COMMERCE	MEMBERSHIP DUES	75
					DEER PARK ROTARY CLUB	SPONSORSHIP 5050	80
588000 Total							3668.49
670000	GD	AA	AN	210 Employee Auto Mileage	Smith, Gene A	Mileage, Denny Ford retirement	112.89
				235 Employee Misc Expenses	Burseliter, Randy K Wisford, Daniel W Cash, Karen Teresa	Misc. Dandy Blue Flame Drawing Gift from Company Store Misc. Birthday cake for Jenn Office Supplies, Retirement Card for Jenny Blankock	69.68 8.99 4.31
670000 Total							216.87
800000	GD	AN	AN	885 Miscellaneous	(blank)	Gift Cert 9084	40
		ID	AN	330 Dues	PRIEST RIVER CHAMBER OF COMMERCE	MEMBERSHIP DUE 9050	15
			OR	215 Employee Business Meals	GREATER SANDPOINT CHAMBER OF COMMERCE	MEMBERSHIP DUES	755
				235 Employee Misc Expenses	Taylor, Brian A	Meals, Deposit for Jeff and Alan Retirement	300
				885 Miscellaneous	(blank)	Misc. Operator's Retirement and United Way Event	300
				225 Conference Fees	(blank)	Gift Cert #8906	50
			WA	885 Miscellaneous	THE CHAMBER OF MEDFORD / JACKSON COUNTY SKAMANA COUNTY CHAMBER OF COMMERCE	CHAMBER LEADER TUITION - MEMB ERK ENRIQUEZ ANNUAL MEMBERSHIP	1100 150
800000 Total					(blank)	Gift Cert #8975	100
805000	CO	AA	AN	210 Employee Auto Mileage	Shelton, Samantha Lee	Mileage, Employee Retirement gift (one way) Mileage, Employee Retirement Supplies and food (round trip) Mileage, New Hire Graduation cake pick up (round trip)	6.21 3.21 4.28
				215 Employee Business Meals	Line, Johane Elizabeth Beagar, Rosa Marie Isabel	Mileage, CARES Donation Meeting Mileage, Hydro One Meeting	114.49 26.75
				235 Employee Misc Expenses	Cushman, Jillene M CORP CREDIT CARD	Meals, Anna Roop's Retirement DARRIN BELGARDE-PARTYPALOOZ	62.59 66.41
				880 Materials & Equipment	Gibbs, Alicia Gleler Cushman, Jillene M Mc Allister, Jocelyne M	Misc. Employee Get Well Bouquet Materials, Anna Roop's Retirement Materials, Employee Appreciation/Retirement	3.26 42.83 163.51
				885 Miscellaneous	CORP CREDIT CARD LIBERTY PARK FLORIST (blank)	Materials, Pam Manchen Employee Appreciation/Retirement DARRIN BELGARDE-PARTY CITY ADMIN DAY Gift Cert #8811	53.85 107.64 120.6 50
						Gift Cert #8846	50
						Gift Cert #8873	50
						Gift Cert #8898	50
						Gift Cert #8899	30
						Gift Cert 6945	40
						Gift Cert 8985	50
						Gift Cert 9051	25
						Gift Cert 9099	25
805000 Total				890 Office Supplies	Wurmhuber, Rosalyn D	Office Supplies, Paper products - Lisa Fisher retirement	11.66
908000	CD	AA	AN	885 Miscellaneous	(blank)	Gift Cert 6955	200
			AN	210 Employee Auto Mileage	Adama, Susan E	Mileage, Leadership Meeting Hydro One	45.87
			ID	825 Donations	(blank)	Gift Cert #8917	50
				825 Donations	(blank)	Gift Cert #8925	250
				885 Miscellaneous	(blank)	Gift Cert 6944	50
						Gift Cert #8895	25
				925 Rental Expense - Other	GRANGEVILLE SENIOR CENTER	Gift Cert 8949 through 8955	300
					(blank)	DONATION	50
					(blank)	DONATION	50
			GO	210 Employee Auto Mileage	Bautista, Victor C	Mileage, Travel to chamber meeting Mileage, Travel to Chamber of Commerce Meeting	27.82 6.42
908000 Total							1059.83
909000	CO	AN	AN	020 Professional Services	PROJECT SHARE	DONATION	1000
				885 Miscellaneous	SMPLY NORTHWEST INC	GIF EMERGING LEADERS BASKET DONATION	69.88
					THE SALVATION ARMY KROC CENTER	GOLF TOURNAMENT, SPANISH OUTREACH PUBLIC AWARENESS	206.72
				825 Sponsorships	COMMON GROUND ALLIANCE	SPONSOR-SWIM SAFETY PRGM	100
			WA	020 Professional Services	THE LANDS COUNCIL EARTH DAY	2017 811 TRIFECTA SPONSORSHIP - CLASSIC EMPIRE	333.33
			OR	825 Sponsorships	COMMON GROUND ALLIANCE	SPONSORSHIP	250
					OREGON UTILITY NOTIFICATION CENTER	2017 811 TRIFECTA SPONSORSHIP - CLASSIC EMPIRE	188.67
909000 Total						OUES SPONSORSHIP - OR - DAWN DONAHOO	250
921000	CD	AA	AN	210 Employee Auto Mileage	Feltes, Karen S	Mileage, AGA and Hydro One	4625.3
				215 Employee Business Meals	Feltes, Karen S	Meals, AELP Board	10.7
						Meals, Hydro One	18.92
						Meals, Hydro One - In Flight	17
						Meals, Hydro One - US dollars	8
						Meals, Retirement Dinner Linda Jones	91.79
						Meals, Zimmerman Retirement Lunch	235.98
				235 Employee Misc Expenses	CORP CREDIT CARD (blank)	KAREN PHILLIPS-PARTY PALACE	277.22 28.64
						Gift Card and frame for Greg Burton	64.67
						Misc. business liability analysis gift card for Christine Machado and Jeremiah Webster	200
						Misc. Emp. Recog. Gift Card for Matt Sisson	200
						Misc. Gift Card for Johnathon Rowley	75
						Parking, Diamond Parking For Avista's United Way Campaign-Day of Action downtown, volunteer	10
				205 Airfare	Stainer, Nolan A Feltes, Karen S	Airfare, American 0012126833081, Hydro One all in re Hydro One	277.58 89.28
			AN	215 Employee Business Meals	Kimmel, Paul J	Meals, Employee Meeting with Scott Morris in re Hydro One	236.5
			OR	330 Dues	ROSEBURG AREA CHAMBER OF COMMERCE	DUES	250
921000 Total							1840.54
930200	CD	AA	AN	215 Employee Business Meals	Pendergrass, Lauren C	Meals, Department lunch for service recognition for Karen Eastwood retirement	170.22
				235 Employee Misc Expenses	CORP CREDIT CARD Vermillion, Dennis P	LENA FUNSTON-LIBERTY PARK FLORIST	183
						Parking, Parking for United Way event	4.2
				810 Advertising Expenses	Pendergrass, Lauren C CORP CREDIT CARD	Misc. Gift Card for Karen Eastwood service recognition/retirement KELLY CONLEY-GIFTCARDS.COM LLC	112.52 2291.2
					CITY OF COEUR D'ALENE	SPONSOR HIST,UNUSUAL, BIG TREE BOOKLET	550
				825 Donations	CORP CREDIT CARD	CATHERINE D CODPER-SAFEWAY STORE00032557	100
				880 Materials & Equipment	Schiele, Edward D	Materials, Gift for Consultant (Pease)	28
				885 Miscellaneous	MOBUS SPOKANE	DONATION	1455

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830200	CD	AA	885 Miscellaneous	(blank)	DONATION	1200
				JOHN P KELLY	PHOTO EXCURSION-RETIREMENT FROM BOARD	7275
			810 Advertising Expenses	KENORICK JULIAETTA BASEBALL ASSOCIATION	DONATION	200
			825 Donations	INLAND EMPIRE UTILITY	DONATION	2000
			830 Dues	LEWIS CLARK VALLEY CHAMBER OF COMMERCE	ADWA DUES	275
			825 Sponsorships	WASHINGTON RESEARCH COUNCIL	2017 ANNUAL DINNER BRONZE SPONSORSHIP	1500
			210 Employee Auto Mileage	Talbo, Michael Robert	Mileage, Spokane Employees Meetings Hydro One	115.56
			215 Employee Business Meals	Talbo, Michael Robert	Meals, Lewis-Clark Valley Chamber of Commerce Natural Resources Committee Luncheon	19.1
			830 Dues	RATHDRUM AREA CHAMBER OF COMMERCE	2017 ANNUAL DUES	275
				SPIRIT LAKE CHAMBER OF COMMERCE	2017 ANNUAL DUES	30
				BAYVIEW CHAMBER OF COMMERCE	2017 ANNUAL DUES	20
				COEUR D'ALENE CHAMBER OF COMMERCE	2017 ANNUAL DUES	2137
					2017 AUG UPBEAT BREAKFAST	7.5
					2017 LEGISLATIVE FORUM	10
					COA CHAMMER 2017 ANNUAL MEETING	60
					GOVNR OTTER ADDRESS	20
				HAYDEN CHAMBER OF COMMERCE	2017 ANNUAL MEMBER DUES	325
				GREATER SANDPOINT CHAMBER OF COMMERCE	2017 DUES	755
				POST FALLS CHAMBER OF COMMERCE	2017 DUES	900
				ST MARIES CHAMBER OF COMMERCE	2017 MEMBERSHIP	100
				(blank)	DUES / 2017 SPONSOR THINK BIG FESTIVAL	350
					KJZ SPONSORSHIP	40
				HISTORIC WALLACE CHAMBER OF COMMERCE	DUES - 2017	137.5
				INNOVATION COLLECTIVE LLC	DUES / 2017 SPONSOR THINK BIG FESTIVAL	250
				OROFINO CHAMBER OF COMMERCE	ID DUES	100
				GRANGEVILLE CHAMBER OF COMMERCE	ID DUES % ECON DEV	87.5
				Kiesbay, Todd W	Meals, Spokane Valley Chamber Business Lunch	20
				WEST PLAINS CHAMBER OF COMMERCE	2017 DUES	312.5
				LAKE SPOKANE CHAMBER OF COMMERCE	2017 DUES	20
				REARDAN AREA CHAMBER OF COMMERCE	2017 DUES	25
				TEKOA CHAMBER OF COMMERCE	ANNUAL DUES	25
				PULLMAN CHAMBER OF COMMERCE	DUES	595
				GOLDENDALE CHAMBER OF COMMERCE	DUES - 2017	82.5
				LIND CHAMBER OF COMMERCE	DUES - 2017	12.5
				COLFAX CHAMBER OF COMMERCE	GOLF MEMBERSHIP	150
				HANNA & ASSOCIATES INC	GOLF T SHIRT CREATIVE	113.75
					GOLF TOURNAMENT AUCTION ADS	106.25
					MONTANA OUTREACH CHARITY GOLF REGISTRATION	387.5
					MONTANA OUTREACH POSTER/CHARITY GOLF	277.5
					MT GOLF EVENT LETTER PRODUCTION	142.5
					MT OUTREACH GOLF EVENT	82.5
					Mileage, 811 Golf Tournament - Mt. Country Club	18.05
					Mileage, 811 Golf Tournament - Mt. Country Club	18.05
					Mileage, Personal vehicle round trip for charity golf tournament	37.45
					Mileage, Personal vehicle roundtrip for charity golf tournament	37.45
					GOLF BANNER CREATIVE	462.68
					GOLF T SHIRT CREATIVE	113.75
					GOLF TOURNAMENT RULES BROCHURE	25
					MT GOLF TOURN THANK YOU AD	170
					MT GOLF TOURNAMENT RULES BROCHURE	305
					GOLF TOURNAMENT AD	478.4
					MT GOLF TOURNAMENT GIFT BASKET	123.98
					2017 ANNUAL MEMBERSHIP	595
					ANNUAL CHAMBER MEMBERSHIP RENEWAL	62.5
					CHAMBER DUES	399.5
					CHAMBER DUES	100
					DONATION	125
					DUES-CHAMPION	125
					MEMBER DUES	212.5
					MEMBERSHIP DUES	75
					MEMBERSHIP RENEWAL	50
					DONATION	2287.5
830200 Total			826 Sponsorships	THE CHAMBER OF MEDFORD / JACKSON COUNTY		31104.61
835000	CD	AA	020 Professional Services	SENSEKE	CHRISTMAS DECOR	5140.4
					CHRISTMAS	2570.2
835000 Total						7710.6
823000	CD	AA	885 Miscellaneous	ASSOCIATED INDUSTRIES MANAGEMENT SERVICE	AEL&P AFFIRMATIVE ACTION PLAN	1090
823000 Total						1090
873000	ED	AN	825 Donations	PLANTS OF THE WILD	GARDEN DONATION-WEST VALLEY OUTDOOR LEARN CNTR	63.59
873000 Total						63.59
825100	CD	AN	885 Miscellaneous	(blank)	Gift Cert #8789	25
	ED	AN	885 Miscellaneous	(blank)	Gift Cert 9068	125
					Gift Cert #8810	75
825100 Total						225
884000	ED	ID	885 Miscellaneous	(blank)	Gift Cert #8847	50
884000 Total						50
886000	ED	AN	235 Employee Misc Expenses	CORP CREDIT CARD	LENA FUNSTON-1-800-FLOWERS.COM,INC.	97.95
				James, David C	Misc, Recognition Ross Taylor retirement: Photo booklet	62.23
					Misc, Recognition Ross Taylor retirement: Gift Basket	140.11
					Gift Cert #8909	50
886000 Total			828 Donations	(blank)		370.3
892000	GD	WA	885 Miscellaneous	(blank)	Gift Cert 8324	50
892000 Total						50
879000	GD	OR	886 Miscellaneous	(blank)	Gift Cert 8839	175
					Gift Cert 9083	80
879000 Total						255
867000	ED	AN	215 Employee Business Meals	(blank)	Kaiser - retirement luncheon	149.16
867000 Total						149.16
868000	ED	AN	215 Employee Business Meals	Kirkeby, Curtis A	Meals, PECI Meeting and Terry Oliver Retirement	10
				Spacek, April Loreen	Meals, Scott Waples retirement	347.4
				Spacek, April Loreen	Misc, Scott Waples retirement	19.58
					Tips, Scott Waples retirement	50
868000 Total			235 Employee Misc Expenses			426.98
839000	ED	AN	210 Employee Auto Mileage	Powell, Kevin D	Mileage, Retirement(Lancock/Hawden	60.99
				Alexander, Alexis Gazaway	Misc, Retirement Gift	300
839000 Total						360.99
839000	ED	AN	235 Employee Misc Expenses	Alexander, Alexis Gazaway	Misc, Operator Holiday Party	1347.61
839000 Total						1347.61
844000	ED	AN	210 Employee Auto Mileage	(blank)	Took Greg Gfeller on a tour of these plants before his retirement. I had department vehicle reserved but it was taken by someone	50.93
844000 Total						50.93
Grand Total						80301.76

As Recorded													
Sum of Transaction Amount			As Recorded										Grand Total
Ferc Acct	Accounting Year		CD.AA	CD.AN	CD.ID	ED.WA	ED.AN	ED.ID	GD.AA	GD.AN	GD.ID	GD.OR	
537000	2017						30.00						30.00
588000	2017					200.45							200.45
870000	2017								163.26				163.26
925100	2017	300.00											300.00
925200	2017		2,132.58										2,132.58
930200	2017	445.00							319.61				764.61
<b>Grand Total</b>			<b>745.00</b>	<b>2,132.58</b>	-	<b>200.45</b>	<b>30.00</b>	-	<b>482.87</b>	-	-	-	<b>3,590.90</b>

Corrected													
Sum of Transaction Amount			Corrected										Grand Total
Ferc Acct	Accounting Year		CD.AA	CD.AN	CD.ID	ED.WA	ED.AN	ED.ID	GD.AA	GD.AN	GD.ID	GD.OR	
537000	2017							30.00					30.00
588000	2017									200.45			200.45
870000	2017											163.26	163.26
925100	2017											300.00	300.00
925200	2017				200.00							1,932.58	2,132.58
930200	2017											764.61	764.61
<b>Grand Total</b>			-	-	<b>200.00</b>	-	-	<b>30.00</b>	-	<b>200.45</b>	-	<b>3,160.45</b>	<b>3,590.90</b>

Adjustment - System													
Sum of Transaction Amount			Corrected										Grand Total
Ferc Acct	Accounting Year		CD.AA	CD.AN	CD.ID	ED.WA	ED.AN	ED.ID	GD.AA	GD.AN	GD.ID	GD.OR	
537000	2017		-	-	-	-	(30.00)	30.00	-	-	-	-	-
588000	2017		-	-	-	(200.45)	-	-	-	200.45	-	-	-
870000	2017		-	-	-	-	-	-	(163.26)	-	-	163.26	-
925100	2017	(300.00)	-	-	-	-	-	-	-	-	-	-	300.00
925200	2017		-	(2,132.58)	200.00	-	-	-	-	-	-	1,932.58	-
930200	2017	(445.00)	-	-	-	-	-	-	(319.61)	-	-	764.61	-
<b>Grand Total</b>			<b>(745.00)</b>	<b>(2,132.58)</b>	<b>200.00</b>	<b>(200.45)</b>	<b>(30.00)</b>	<b>30.00</b>	<b>(482.87)</b>	<b>200.45</b>	-	<b>3,160.45</b>	-

Adjustment - WA Electric													
WA Electric	Accounting Year		CD.AA	CD.AN	CD.ID	ED.WA	ED.AN	ED.ID	GD.AA	GD.AN	GD.ID	GD.OR	Grand Total
537000	2017		-	-	-	-	(19.61)	-	-	-	-	-	(19.61)
588000	2017		-	-	-	(200.45)	-	-	-	-	-	-	(200.45)
870000	2017		-	-	-	-	-	-	-	-	-	-	-
925100	2017		-	-	-	-	-	-	-	-	-	-	-
925200	2017		-	(1,132.47)	-	-	-	-	-	-	-	-	(1,132.47)
930200	2017		-	-	-	-	-	-	-	-	-	-	-
			-	<b>(1,132.47)</b>	-	<b>(200.45)</b>	<b>(19.61)</b>	-	-	-	-	-	<b>(1,352.53)</b>

Adjustment - WA Gas													
WA Gas	Accounting Year		CD.AA	CD.AN	CD.ID	ED.WA	ED.AN	ED.ID	GD.AA	GD.AN	GD.ID	GD.OR	Grand Total
537000	2017		-	-	-	-	-	-	-	-	-	-	-
588000	2017		-	-	-	-	-	-	-	200.45	-	-	200.45
870000	2017		-	-	-	-	-	-	(79.86)	-	-	-	(79.86)
925100	2017		-	-	-	-	-	-	-	-	-	-	-
925200	2017		-	(337.69)	155.62	-	-	-	-	-	-	-	(182.08)
930200	2017		-	-	-	-	-	-	(156.35)	-	-	-	(156.35)
			-	<b>(337.69)</b>	<b>155.62</b>	-	-	-	<b>(236.21)</b>	<b>200.45</b>	-	-	<b>(217.84)</b>

Total WA Electric	-	(1,132.47)	-	(200.45)	(19.61)	-	-	-	-	-	-	-	(1,352.53)
Total WA Gas	-	(337.69)	155.62	-	-	-	(236.21)	200.45	-	-	-	-	(217.84)
	-	<b>(1,470.16)</b>	<b>155.62</b>	<b>(200.45)</b>	<b>(19.61)</b>	-	<b>(236.21)</b>	<b>200.45</b>	-	-	-	-	<b>(1,570.37)</b>

2.12-19

Sum of Transaction Amount	Ferc Acct	Service	Jurisdiction	Expenditu	Vendor Name	Transaction Desc	Total
	588000	ED	WA	890 Offi	STAPLES ADVANTAGE	OFFICE SUPPLIES	200.45
<b>588000 Total</b>							<b>200.45</b>
	925200	CD	AN	885 Misr	DEPT OF CONSUMER & BUSINESS SERVICES IDAHO INDUSTRIAL COMMISSION	OREGON Q1 2017-WORKERS COMP & ASSESSMENT ID WORKER'S COMP-SPECIAL FUND	1932.58 200
<b>925200 Total</b>							<b>2132.58</b>
	537000	ED	AN	235 Emr	(blank) Kusnierz, Paul C	Parking for Idaho Chapter AFS meeting Parking, Parking for Idaho Chapter AFS meeting	0 30
<b>537000 Total</b>							<b>30</b>
	870000	GD	AA	210 Emr 215 Emr	Smith, Gene A Smith, Gene A	Mileage, Oregon managers meeting Meals, Oregon Managers Meeting	111.82 51.44
<b>870000 Total</b>							<b>163.26</b>
	925100	CD	AA	845 Insu	MCGRIFF SEIBELS & WILLIAMS INC	STATE OF OREGON - PERMIT BOND STATE OF OREGON-PERMIT BOND	150 150
<b>925100 Total</b>							<b>300</b>
	930200	CD	AA	235 Emr 020 Pro 205 Airfr	Gall, Jeremy A CORP CREDIT CARD Burger, Linda Kay	Parking, Parking during travel to Medford for meeting with Oregon District Managers PATTY HANSON-IDAHO GOV STATE OF ID Airfare, Alaska 0272141758345, Trip to Oregon for ELM meeting in Medford and OUNC meeting in Salem	15 430 319.61
<b>930200 Total</b>							<b>764.61</b>
<b>Grand Total</b>							<b>3590.9</b>

2.12-20

2-12-21

Adjustment No. 2.12  
Workpaper Ref. MR-LTIP

**Avista Utilities**

**Restricted Stock Grants -- O & M**

**Project Number: 09905868**

**GL Account Number: 920000**

Month	Total Amount
201701	\$ 80,583
201702	\$ 164,037
201703	\$ 119,063
201704	\$ 121,228
201705	\$ 121,228
201706	\$ 118,543
201707	\$ 120,780
201708	\$ 115,961
201709	\$ 125,719
201710	\$ 120,793
201711	\$ 120,794
201712	\$ 99,287
<b>Total</b>	<b>\$ 1,428,015</b>

Allocated to Washington Electric

0.70328 Note 7	
0.68249 Note 4	
	<u>\$ 685,421.06</u>

Allocated to Washington Gas

0.20445 Note 7	
0.71354 Note 4	
	<u>\$ 208,323.53</u>

Allocated to Idaho Electric

0.70328 Note 7	
0.31751 Note 4	
	<u>\$ 318,873.59</u>

Allocated to Idaho Gas

0.20445 Note 7	
0.28646 Note 4	
	<u>\$ 83,634.21</u>

Allocated to Oregon

0.09227 Note 7	
	<u>\$ 131,762.98</u>

check \$ -

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_



2-12-22

Adjustment No. \_\_\_\_\_

Workpaper Ref. MR-PR-1

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2017**

**Net Adjustment - 2016**

Sum of Transaction Amount

Ferc Acct	CD AA	CD AN	CD WA	GD AA	GD WA	GD OR	ZZ ZZ	Grand Total
870000	-	-	-	(8,360.00)	-	8,360.00	-	-
880000	-	-	-	(2,405.00)	-	2,405.00	-	-
921000	(11,065.00)	-	-	-	-	11,065.00	-	-
928000	-	-	2,070.00	-	(2,070.00)	-	-	-
930200	(5,200.00)	5,200.00	(12,435.00)	-	-	-	12,435.00	-
<b>Grand Total</b>	<b>(16,265.00)</b>	<b>5,200.00</b>	<b>(10,365.00)</b>	<b>(10,765.00)</b>	<b>(2,070.00)</b>	<b>21,830.00</b>	<b>12,435.00</b>	<b>-</b>

**WA - Electric - 2016**

	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	
870000	47.998%	53.103%	100.000%	0%	0%	0%	0%	0%
880000	47.998%	53.103%	100.000%	0%	0%	0%	0%	0%
921000	47.998%	53.103%	100.000%	0%	0%	0%	0%	0%
928000	47.998%	53.103%	100.000%	0%	0%	0%	0%	0%
930200	47.998%	53.103%	100.000%	0%	0%	0%	0%	0%

WA - Electric	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	-	-	-	-	-
880000	-	-	-	-	-	-	-	-
921000	(5,311.00)	-	-	-	-	-	-	(5,311.00)
928000	-	-	2,070.00	-	-	-	-	-
930200	(2,495.90)	2,761.37	(12,435.00)	-	-	-	-	(12,169.54)
	<b>(7,806.90)</b>	<b>2,761.37</b>	<b>(10,365.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,480.53)</b>

**WA - GAS - 2016**

	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	
870000	14.588%	15.835%	0%	48.919%	100%	0%	0%	0%
880000	14.588%	15.835%	0%	48.919%	100%	0%	0%	0%
921000	14.588%	15.835%	0%	48.919%	100%	0%	0%	0%
928000	14.588%	15.835%	0%	48.919%	100%	0%	0%	0%
930200	14.588%	15.835%	0%	48.919%	100%	0%	0%	0%

WA - Gas	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
870000	-	-	-	(4,089.62)	-	-	-	(4,089.62)
880000	-	-	-	(1,176.50)	-	-	-	(1,176.50)
921000	(1,614.20)	-	-	-	-	-	-	(1,614.20)
928000	-	-	-	-	(2,070.00)	-	-	-
930200	(758.59)	823.41	-	-	-	-	-	64.82
	<b>(2,372.79)</b>	<b>823.41</b>	<b>-</b>	<b>(5,266.12)</b>	<b>(2,070.00)</b>	<b>-</b>	<b>-</b>	<b>(6,815.49)</b>

**WA - Total**

WA - Total Adjustment	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
<b>Total Electric</b>								
870000	-	-	-	-	-	-	-	-
880000	-	-	-	-	-	-	-	-
921000	(5,311.00)	-	-	-	-	-	-	(5,311.00)
928000	-	-	2,070.00	-	-	-	-	-
930200	(2,495.90)	2,761.37	(12,435.00)	-	-	-	-	(12,169.54)
	<b>(7,806.90)</b>	<b>2,761.37</b>	<b>(10,365.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,480.53)</b>

E-MR-2

WA - Total Adjustment	CD.AA	CD.AN	ED.WA	GD.AA	GD.WA	GD.OR	ZZ.ZZ	Grand Total
<b>Total Gas</b>								
870000	-	-	-	(4,089.62)	-	-	-	(4,089.62)
880000	-	-	-	(1,176.50)	-	-	-	(1,176.50)
921000	(1,614.20)	-	-	-	-	-	-	(1,614.20)
928000	-	-	-	-	(2,070.00)	-	-	-
930200	(758.59)	823.41	-	-	-	-	-	64.82
	<b>(2,372.79)</b>	<b>823.41</b>	<b>-</b>	<b>(5,266.12)</b>	<b>(2,070.00)</b>	<b>-</b>	<b>-</b>	<b>(6,815.49)</b>

G-MR-2

Prep by: \_\_\_\_\_

212-23

Adjustment No. \_\_\_\_\_

Workpaper Ref. MR-PR-2

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2017**

2016								
Balances As Recorded								
Sum of Transaction Amount	CD	CD	CD	GD	GD	GD	ZZ	Grand Total
Ferc Acct	AA	AN	WA	AA	WA	OR	ZZ	
870000				8,360.00				8,360.00
880000				2,405.00				2,405.00
921000	11,065.00							11,065.00
928000					2,070.00			2,070.00
930200	5,200.00		12,435.00					17,635.00
<b>Grand Total</b>	<b>16,265.00</b>	<b>-</b>	<b>12,435.00</b>	<b>10,765.00</b>	<b>2,070.00</b>	<b>-</b>	<b>-</b>	<b>41,535.00</b> MR-PR-3

Balances with Corrected Recording								
Sum of Transaction Amount	CD	CD	CD	GD	GD	GD	ZZ	Grand Total
Ferc Acct	AA	AN	WA	AA	WA	OR	ZZ	
870000						8,360.00		8,360.00
880000						2,405.00		2,405.00
921000						11,065.00		11,065.00
928000			2,070.00					2,070.00
930200		5,200.00					12,435.00	17,635.00
<b>Grand Total</b>	<b>-</b>	<b>5,200.00</b>	<b>2,070.00</b>	<b>-</b>	<b>-</b>	<b>21,830.00</b>	<b>12,435.00</b>	<b>41,535.00</b> MR-PR-3

Net Adjustment								
Sum of Transaction Amount	CD	CD	CD	GD	GD	GD	ZZ	Grand Total
Ferc Acct	AA	AN	WA	AA	WA	OR	ZZ	
870000	-	-	-	(8,360.00)	-	8,360.00	-	-
880000	-	-	-	(2,405.00)	-	2,405.00	-	-
921000	(11,065.00)	-	-	-	-	11,065.00	-	-
928000	-	-	2,070.00	-	(2,070.00)	-	-	-
930200	(5,200.00)	5,200.00	(12,435.00)	-	-	-	12,435.00	-
<b>Grand Total</b>	<b>(16,265.00)</b>	<b>5,200.00</b>	<b>(10,365.00)</b>	<b>(10,765.00)</b>	<b>(2,070.00)</b>	<b>21,830.00</b>	<b>12,435.00</b>	<b>-</b> MR-PR-1

Prep by: \_\_\_\_\_

Ferc Acct	Service	Jur	Accounting Period	Expenditure Organization	Project Number	Accounting Year	Task Number	Transaction Amount	Project Desc	Reclassified Service	Reclassified Jurisdiction	Purpose of Flight
921000	CD	AA	201706	Z88	9902800	2017	921320	7,540.00	Employment C	GD	OR	LU 659 LMC Meeting
870000	GD	AA	201709	Z88	09900165	2017	870000	1,175.00	Gas Ops Adm	GD	OR	LU 659 LMC Meeting
928000	GD	WA	201710	Z88	02800545	2017	928000	2,070.00	Wa Gas Regu	CD	WA	WA GRC Settlement Conference Dockets UE-170485 and UG-170486
921000	CD	AA	201709	Z88	09902800	2017	921320	3,525.00	Employment C	GD	OR	LU 659 LMC Meeting
930200	CD	WA	201708	Z88	02800300	2017	930220	12,435.00	Wa Charitable	ZZ	ZZ	Gonzaga Retreat
880000	GD	AA	201709	Z88	09902455	2017	880000	2,405.00	Gas System C	GD	OR	LU 659 LMC Meeting
930200	CD	AA	201702	Z89	09903691	2017	930200	5,200.00	Corporate Pl	CD	AN	Follow up meetings on the Dolan Case
870000	GD	AA	201710	Z88	09900165	2017	870000	7,185.00	Gas Ops Adm	GD	OR	LU 659 LMC Meeting

41,535.00

Accounting Period	(All)
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Sum of Transaction Amount	Service Jur		CD Total	GD		GD Total	Grand Total
	AA	WA		AA	WA		
928000				2,070.00		2,070.00	2,070.00
921000	11,065.00		11,065.00				11,065.00
870000				8,360.00		8,360.00	8,360.00
880000				2,405.00		2,405.00	2,405.00
930200	5,200.00	12,435.00	17,635.00				17,635.00
Grand Total	16,265.00	12,435.00	28,700.00	10,765.00	2,070.00	12,835.00	41,535.00

2-12-24

2.12.25

Adjustment No. \_\_\_\_\_  
Workpaper Ref. MR-DO-1

**Avista Utilities**  
**Washington Jurisdiction**  
**Proforma Insurance Adjustment**  
**For the Twelve Months ended December 31, 2017**

**Test Period Expense:**  
**Test Period Insurance Expense** **Amount**  
**\$ (64,385)**

Allocated to Washington Electric  
0.70328 Note 7  
0.68249 Note 4 \$ (30,903)

Allocated to Washington Gas  
0.20445 Note 7  
0.71354 Note 4 \$ (9,393)

		<i>Electric</i>	
FERC 925	\$	(21,632.10)	70%
FERC 924	\$	(9,270.90)	30%
	\$	<u>(30,903.00)</u>	

2.12-26

2018 D & O Premiums (Estimated)

Carrier	2016 Premiums	Increase/Decrease	Actual - Invoiced 12 29 17		2016 Utility Allocated %	2016 Utility Allocated Amount	Amount Allocated to AELP
			2017 Premium	%			
AEGIS (\$35M)	\$615,000	8.1%	\$665,000	94.0%	\$625,100	\$39,900	
AEGIS (\$35M) taxes	\$6,584	5.9%	\$6,973	94.0%	\$6,555	\$418	
AEGIS -Continuity Credit (1)	-\$301,466	10.4%	-\$332,958	96.4%	-\$320,972	-\$11,986	
EIM (\$30M xs \$35M)	\$263,550	0.0%	\$263,550	100.0%	\$263,550		
EIM (\$30M xs \$35M) taxes	\$5,535	0.0%	\$5,535	100.0%	\$5,535		
XL Specialty(\$15M xs \$65M)	\$80,000	0.0%	\$80,000	100.0%	\$80,000		
Twin City(\$15M xs \$80M)	\$60,000	0.0%	\$60,000	100.0%	\$60,000		
Zurich(\$15M xs \$95M)	\$52,065	0.0%	\$52,065	100.0%	\$52,065		
XL Speciality (\$15M xs \$100) Side A/DIC	\$75,000	0.0%	\$75,000	100.0%	\$75,000		
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	0.0%	\$52,000	100.0%	\$52,000		
			<b>\$927,164</b>		<b>\$898,833</b>		

2016 Estimated D & O Premium Total Allocated to Avista

\$898,833

Summary:

2017 Total D&O Premiums	927,164
Less: 10%	(92,716)
90% of D&O Premiums	834,448
Utility Expense	898,833
Difference - Adjustment	<b>(64,385)</b>



Provision for Rate Refund Prior Period Adjustment

Per Results (E-OPS-12A, G-OPS-12A)  
 2017 Earning Sharing Estimate  
 Prior Period Adjustment

Electric \$000s	Natural Gas \$000s
(1,182)	(2,392)
(1,051)	(2,368)
<b>130</b>	<b>24</b>

GL Account Balance

Data Source: Financial Reporting

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
229000	ACCUMULATED PROVISION - RATE F ED		WA	201701	-2,345,550	0	-2,345,550
				201702	-2,345,550	0	-2,345,550
				201703	-2,345,550	0	-2,345,550
				201704	-2,345,550	0	-2,345,550
				201705	-2,345,550	0	-2,345,550
				201706	-2,345,550	-130,155	-2,475,705
				201707	-2,475,705	0	-2,475,705
				201708	-2,475,705	2,475,704	-1
				201709	-1	0	-1
				201710	-1	0	-1
				201711	-1	0	-1
				201712	-1	-1,051,428	-1,051,429
				WA - Summary			
ED - Summary						1,294,121	
229000 - Summary		GD	WA	201701	-2,767,455	0	-2,767,455
				201702	-2,767,455	0	-2,767,455
				201703	-2,767,455	0	-2,767,455
				201704	-2,767,455	0	-2,767,455
				201705	-2,767,455	0	-2,767,455
				201706	-2,767,455	-617,101	-3,384,556
				201707	-3,384,556	0	-3,384,556
				201708	-3,384,556	2,791,326	-593,230
				201709	-593,230	-207,262	-800,492
				201710	-800,492	0	-800,492
				201711	-800,492	0	-800,492
				201712	-800,492	-1,567,779	-2,368,271
				WA - Summary			
GD - Summary						399,184	
229000 - Summary						1,693,305	
449100	PROVISION FOR RATE REFUND	ED	WA	201701	0	0	0
				201702	0	0	0
				201703	0	0	0
				201704	0	0	0
				201705	0	0	0
				201706	0	130,155	130,155
				201707	130,155	0	130,155
				201708	130,155	0	130,155
				201709	130,155	0	130,155
				201710	130,155	0	130,155
				201711	130,155	0	130,155
				201712	130,155	1,051,428	1,181,583
				WA - Summary			
ED - Summary						1,181,583	
449100 - Summary						1,181,583	
496100	PROVISION FOR RATE REFUND	GD	WA	201701	0	0	0
				201702	0	0	0
				201703	0	0	0
				201704	0	0	0
				201705	0	0	0
				201706	0	617,101	617,101
				201707	617,101	0	617,101
				201708	617,101	0	617,101
				201709	617,101	207,262	824,363
				201710	824,363	0	824,363
				201711	824,363	0	824,363
				201712	824,363	1,567,779	2,392,142
				WA - Summary			
GD - Summary						2,392,142	
496100 - Summary						2,392,142	
Overall - Summary						5,267,030	



### Transaction Detail

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Journal Name	Transaction Description	Transaction Amount
229000	ACCUMULATED PROVISION - RATE R	ED	WA	201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	2016 Earnings test adjustment	-130,155
				201708	440-DECOUPLING 201708 DJ USD	Trnsf 2016 Earn Test Provision for Rate Refund	2,475,704
				201712	403-EARNINGS TEST ACCRUAL 201712 DJ USD	2017 Q4 Earnings test accrual	-627,112
				201712	NSJ029 - Earnings Test Additional Accrua	Journal Import Created	-424,316
				<b>WA - Summary</b>			
<b>ED - Summary</b>						<b>1,294,121</b>	
229000 - Summary		GD	WA	201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	2016 Earnings test adjustment	-23,101
				201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	2017 Q2 Earnings test accrual	-594,000
				201708	440-DECOUPLING 201708 DJ USD	Trnsf 2016 Earn Test Provision for Rate Refund	2,791,326
				201709	403-EARNINGS TEST ACCRUAL 201709 DJ USD	2017 Q3 Earnings test accrual	-207,262
				201712	403-EARNINGS TEST ACCRUAL 201712 DJ USD	2017 Q4 Earnings test accrual	-1,707,650
				201712	NSJ029 - Earnings Test Additional Accrua	Journal Import Created	139,871
				<b>WA - Summary</b>			
<b>GD - Summary</b>						<b>399,184</b>	
<b>229000 - Summary</b>						<b>1,693,305</b>	
449100	PROVISION FOR RATE REFUND	ED	WA	201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	2016 Earnings test adjustment	130,155
				201712	403-EARNINGS TEST ACCRUAL 201712 DJ USD	2017 Q4 Earnings test accrual	627,112
				201712	NSJ029 - Earnings Test Additional Accrua	Journal Import Created	424,316
				<b>WA - Summary</b>			
<b>ED - Summary</b>						<b>1,181,583</b>	
<b>449100 - Summary</b>						<b>1,181,583</b>	
496100	PROVISION FOR RATE REFUND	GD	WA	201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	2016 Earnings test adjustment	23,101
				201706	403-EARNINGS TEST ACCRUAL 201706 DJ USD	2017 Q2 Earnings test accrual	594,000
				201709	403-EARNINGS TEST ACCRUAL 201709 DJ USD	2017 Q3 Earnings test accrual	207,262
				201712	403-EARNINGS TEST ACCRUAL 201712 DJ USD	2017 Q4 Earnings test accrual	1,707,650
				201712	NSJ029 - Earnings Test Additional Accrua	Journal Import Created	-139,871
				<b>WA - Summary</b>			
<b>GD - Summary</b>						<b>2,392,142</b>	
<b>496100 - Summary</b>						<b>2,392,142</b>	
<b>Overall - Summary</b>						<b>5,267,030</b>	

For Internal Use Only

2.12-28

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	157,823,325	0	157,823,325	111,771,137	0	111,771,137	46,052,188	0	46,052,188
99	4812XX	Commercial - Firm & Interruptible	74,175,076	0	74,175,076	53,410,259	0	53,410,259	20,764,817	0	20,764,817
99	4813XX	Industrial-Firm	3,293,878	0	3,293,878	1,990,880	0	1,990,880	1,302,998	0	1,302,998
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	299,322	0	299,322	267,111	0	267,111	32,211	0	32,211
99	499XXX	Unbilled Revenue	(1,943,769)	0	(1,943,769)	(1,474,705)	0	(1,474,705)	(469,064)	0	(469,064)
TOTAL SALES TO ULTIMATE CUSTOMERS			233,647,832	0	233,647,832	165,964,682	0	165,964,682	67,683,150	0	67,683,150
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	80,188,612	0	80,188,612	53,732,572	0	53,732,572	26,456,040	0	26,456,040
4	488000	Miscellaneous Service Revenues	17,941	0	17,941	9,153	0	9,153	8,788	0	8,788
99	4893XX	Transportation Revenues	5,769,272	0	5,769,272	5,181,250	0	5,181,250	588,022	0	588,022
99	493000	Rent from Gas Property	2,377	0	2,377	2,377	0	2,377	0	0	0
4	495XXX	Other Gas Revenues	(3,636,463)	381,586	(3,254,877)	(3,477,836)	272,277	(3,205,559)	(158,627)	109,309	(49,318)
99	496100	Provision for Rate Refund	(2,392,142)	0	(2,392,142)	(2,392,142)	0	(2,392,142)	0	0	0
TOTAL OTHER OPERATING REVENUES			79,949,597	381,586	80,331,183	53,055,374	272,277	53,327,651	26,894,223	109,309	27,003,532
TOTAL GAS REVENUES			313,597,429	381,586	313,979,015	219,020,056	272,277	219,292,333	94,577,373	109,309	94,686,682
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	161,306,831	0	161,306,831	109,496,382	0	109,496,382	51,810,449	0	51,810,449
99	808XXX	Net Natural Gas Storage Transactions	(3,391,413)	0	(3,391,413)	(1,897,230)	0	(1,897,230)	(1,494,183)	0	(1,494,183)
99	811000	Gas Used for Products Extraction	(672,428)	0	(672,428)	(453,436)	0	(453,436)	(218,992)	0	(218,992)
10	813000	Other Gas Expenses	0	1,265,761	1,265,761	0	863,097	863,097	0	402,664	402,664
99	813010	Gas Technology Institute (GTI) Expenses	118,532	0	118,532	83,275	0	83,275	35,257	0	35,257
TOTAL PRODUCTION EXPENSES			157,361,522	1,265,761	158,627,283	107,228,991	863,097	108,092,088	50,132,531	402,664	50,535,195
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	25,153	25,153	0	17,371	17,371	0	7,782	7,782
1	824000	Other Expenses	0	740,667	740,667	0	511,505	511,505	0	229,162	229,162
1	837000	Other Equipment	0	728,882	728,882	0	503,366	503,366	0	225,516	225,516
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,494,702	1,494,702	0	1,032,242	1,032,242	0	462,460	462,460
G-DEPX		Depreciation Expense-Underground Storage	0	777,186	777,186	0	536,725	536,725	0	240,461	240,461
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX		Taxes Other Than FIT	0	105,394	105,394	0	72,785	72,785	0	32,609	32,609
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TAX			0	882,807	882,807	0	609,667	609,667	0	273,140	273,140
TOTAL UNDERGROUND STORAGE EXPENSES			0	2,377,509	2,377,509	0	1,641,909	1,641,909	0	735,600	735,600

2-12-29

2.13

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Project Compass
	Adjustment Number	2.13
	Workpaper Reference	G-CA
	<b>REVENUES</b>	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	<b>EXPENSES</b>	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	1,079 ✓
23	Taxes	-
24	Total Admin. & General	1,079
25	Total Gas Expense	1,079
26	OPERATING INCOME BEFORE FIT	(1,079)
	<b>FEDERAL INCOME TAX</b>	
27	Current Accrual	(378)
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (701)
	<b>RATE BASE</b>	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFERRED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Lmc*



**Avista Washington Gas  
Compass Deferral and Amortization**

Deferral	G-PCD-2	Deferral Entries	Accumulated Deferral
	1/31/2015	\$ -	\$ -
	2/28/2015	\$ (174,269)	\$ (174,269)
	3/31/2015	\$ (180,954)	\$ (355,223)
	4/30/2015	\$ (184,918)	\$ (540,141)
	5/31/2015	\$ (188,786)	\$ (728,927)
	6/30/2015	\$ (193,805)	\$ (922,732)
	7/31/2015	\$ (193,993)	\$ (1,116,725)
	8/31/2015	\$ (193,993)	\$ (1,310,718)
	9/30/2015	\$ (193,993)	\$ (1,504,711)
	10/31/2015	\$ (193,993)	\$ (1,698,704)
	11/30/2015	\$ (193,993)	\$ (1,892,697)
	12/31/2015	\$ (193,993)	\$ (2,086,690)

24	Months to Amortize
3.25%	Interest rate

(\$89,919.40)

# of Months	Payment Date	Beginning Balance	Amortization	Principal	Interest	Ending Balance
	<b>G-PCD-1</b>	2,086,690				2,086,690
1	1/31/2016		89,919.40	84,267.95	5,651.45	2,002,422
2	2/28/2016		89,919.40	84,496.17	5,423.23	1,917,926
3	3/30/2016		89,919.40	84,725.02	5,194.38	1,833,201
4	4/30/2016		89,919.40	84,954.48	4,964.92	1,748,247
5	5/31/2016		89,919.40	85,184.56	4,734.84	1,663,062
6	6/30/2016		89,919.40	85,415.27	4,504.13	1,577,647
7	7/31/2016		89,919.40	85,646.61	4,272.79	1,492,000
8	8/31/2016		89,919.40	85,878.57	4,040.83	1,406,121
9	9/30/2016		89,919.40	86,111.16	3,808.24	1,320,010
10	10/31/2016		89,919.40	86,344.37	3,575.03	1,233,666
11	11/30/2016		89,919.40	86,578.22	3,341.18	1,147,088
<b>12</b>	<b>12/31/2016</b>		<b>89,918.40</b>	<b>86,811.70</b>	<b>3,106.70</b>	<b>1,060,276</b>
13	1/31/2017		89,919.40	87,047.82	2,871.58	973,228
14	2/28/2017		89,919.40	87,283.57	2,635.83	885,944
15	3/30/2017		89,919.40	87,519.97	2,399.43	798,424
16	4/30/2017		89,919.40	87,757.00	2,162.40	710,667
17	5/31/2017		89,919.40	87,994.68	1,924.72	622,672
18	6/30/2017		89,919.40	88,233.00	1,686.40	534,439
19	7/31/2017		89,919.40	88,471.96	1,447.44	445,967
20	8/31/2017		89,919.40	88,711.57	1,207.83	357,255
21	9/30/2017		89,919.40	88,951.83	967.57	268,303
22	10/31/2017		89,919.40	89,192.75	726.65	179,110
23	11/30/2017		89,919.40	89,434.31	485.09	89,676
<b>24</b>	<b>12/31/2017</b>		<b>89,918.40</b>	<b>89,675.53</b>	<b>242.87</b>	<b>-</b>
					\$ 71,376	

	<b>Amortization</b>
2016 Amortization	1,079,032
<b>2017 Amortization</b>	<b>1,079,032</b>

Prep by: [Signature] 1st Review: \_\_\_\_\_

Date: 4/11/2018 Mgr. Review: [Signature]

Line No.	February			March			April		
	Software (FERC 303100)	Hardware (FERC 391100)	Total	Software (FERC 303100)	Hardware (FERC 391100)	Total	Software (FERC 303100)	Hardware (FERC 391100)	Total
	1	\$ 4,500,777	\$ 1,885,693	\$ 6,386,470	\$ 166,529	\$ 61,978	\$ 228,507	\$ 93,080	\$ 32,909
2	-	136,384	136,384	-	4,954	4,954	-	2,940	2,940
3	4,500,777	2,022,077	6,522,854	166,529	66,932	233,461	93,080	35,849	128,929
4	(4,500,777)	(2,022,077)	(6,522,854)	(166,529)	(66,932)	(233,461)	(93,080)	(35,849)	(128,929)
5	1,575,272	707,727	2,282,999	58,285	23,426	81,711	32,578	12,547	45,125
6	692,709	79,408	772,117	28,384	2,905	31,289	17,766	1,736	19,502
7	\$ (2,232,796)	\$ (1,234,942)	\$ (3,467,738)	\$ (79,860)	\$ (40,601)	\$ (120,461)	\$ (42,736)	\$ (21,566)	\$ (64,302)
8	\$ 77,156,173	\$ 9,092,272	\$ 86,248,445	\$ 3,155,288	\$ 330,299	\$ 3,485,587	\$ 1,971,114	\$ 196,015	\$ 2,167,129
9	(2,250,389)	(942,847)	(3,193,236)	(83,265)	(30,989)	(114,254)	(46,540)	(16,455)	(62,995)
10	(3,712,691)	11,767	(3,700,924)	(154,897)	(714)	(155,611)	(98,681)	(1,101)	(99,782)
11	71,193,093	8,161,192	79,354,285	2,917,126	298,596	3,215,722	1,825,893	178,459	2,004,352
12	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%	7.32%
13	\$ 5,211,334	\$ 597,399	\$ 5,808,734	\$ 213,534	\$ 21,857	\$ 235,391	\$ 133,655	\$ 13,063	\$ 146,719
14	\$ 7,444,130	\$ 1,832,341	\$ 9,276,472	\$ 293,394	\$ 62,458	\$ 355,852	\$ 176,391	\$ 34,629	\$ 211,021
15	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014	0.62014
16	\$ 12,003,951	\$ 2,954,722	\$ 14,958,674	\$ 473,109	\$ 100,716	\$ 573,825	\$ 284,437	\$ 55,841	\$ 340,280
17	13.98%	13.98%		13.98%	13.98%		13.98%	13.98%	
18	\$1,678,152	\$413,070	\$2,091,222	\$66,141	\$14,080	\$80,221	\$39,764	\$7,807	\$47,571
<u>Tax benefit of debt</u>									
19	\$71,193,093	\$8,161,192	\$79,354,285	\$2,917,126	\$298,596	\$3,215,722	\$1,825,893	\$178,459	\$2,004,352
20	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%
21	\$1,979,168	\$226,881	\$2,206,049	\$81,096	\$8,301	\$89,397	\$50,760	\$4,961	\$55,721
22	35%	35%	35%	35%	35%	35%	35%	35%	35%
23	\$692,709	\$79,408	\$772,117	\$28,384	\$2,905	\$31,289	\$17,766	\$1,736	\$19,502

Notes:

(1) Information provided based on actual transfers to plant at the time the Project went into service.

(2) Project Compass Costs include the following:

Total Cost Thru Feb. 28, 2015	\$ 86,468,151	\$ 10,171,937	\$ 96,640,088
March Actual	\$ 3,155,288	\$ 330,299	\$ 3,485,587
April Actual	\$ 1,971,114	\$ 196,015	\$ 2,167,129
May Actual	\$ 1,999,828	\$ 206,658	\$ 2,206,487
June Actual	\$ 2,613,864	\$ 257,995	\$ 2,871,859
July Actual	\$ 98,199	\$ 9,690	\$ 107,889
Total Cost	\$ 96,306,444	\$ 11,172,594	\$ 107,479,039
Less: Maximo Project (#09905700) transferred to Plant in Sept. 2013	9,311,975	1,079,669	10,391,643
	\$ 86,994,469	\$ 10,092,925	\$ 97,087,396

(4) The carrying charge on the deferral balance will be 3.25%.

Prep by: GC 1st Review: \_\_\_\_\_

Date: 4/11/2018 Mgr. Review: \_\_\_\_\_


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## 2015 Monthly Compass Deferred Revenue Requirement Schedule

	Feb	Mar	Apr	May	June	July	Total Deferral
January	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ 174,268.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,268.50
March	\$ 174,268.50	\$ 6,685.08	\$ -	\$ -	\$ -	\$ -	\$ 180,953.58
April	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ -	\$ -	\$ -	\$ 184,917.83
May	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ -	\$ -	\$ 188,786.08
June	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ -	\$ 193,804.66
July	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
August	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
September	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
October	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
November	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
December	\$ 174,268.50	\$ 6,685.08	\$ 3,964.25	\$ 3,868.25	\$ 5,018.58	\$ 188.58	\$ 193,993.24
Annual Deferred Revenue Requirement							\$ 2,086,690.09

Prep by:  1st Review: \_\_\_\_\_

Date: 4/11/2018 Mgr. Review: \_\_\_\_\_

2.13-4

2.14

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restating Incentives
	Adjustment Number	2.14
	Workpaper Reference	G-RI
	<b>REVENUES</b>	
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
	<b>EXPENSES</b>	
	Production Expenses	
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
	Underground Storage	
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
	Distribution	
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
	Administrative & General	
20	Operating Expenses	(224)
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	(224)
25	Total Gas Expense	(224)
26	OPERATING INCOME BEFORE FIT	224
	FEDERAL INCOME TAX	
27	Current Accrual	78
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ 146
	RATE BASE	
	PLANT IN SERVICE	
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
	ACCUMULATED DEPRECIATION/AMORT	
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -



Res. Incentive Adjustment  
December 31, 2017

	percent of total	26%	2%	58%	14%	100%
	REF	Capital	Non-Operating	Operating	Other	TOTAL (input)
<b>Non-Executive Employee</b>						
2017 Base <sup>1</sup> Level (incl PR Tax)	JE-1	\$ 2,513,193	\$ 193,323	\$ 5,606,354	\$ 1,353,258	\$ 9,666,127
Six-Year Average (in 2015 GRC) <sup>2</sup>		102%	102%	102%	102%	102%
Restated Six Year Average	(a)	\$ 2,563,457	\$ 197,189	\$ 5,718,481	\$ 1,380,323	\$ 9,859,450
<b>Executive Officer</b>						
2017 Base Amount	JE-1	\$ -	\$ 1,615,544	\$ 1,077,030	\$ -	\$ 2,692,574
Six-Year Average (in 2015 GRC) <sup>2</sup>		0%	107%	108%	0%	107%
Restated Six Year Average	(b)	\$ -	\$ 1,728,632	\$ 1,163,192	\$ -	\$ 2,891,824
<b>Restated Total Executive and Non-Executive</b>	(c) = (a) + (b)	\$ 2,563,457	\$ 1,925,821	\$ 6,881,673	\$ 1,380,323	\$ 12,751,274
Executive Accrual (Expense)	E-1	\$ -	\$ 1,374,271	\$ 1,129,380	\$ -	\$ 2,503,651
Non-Executive Accrual (Expense)	NE-1	\$ 3,267,155	\$ 251,320	\$ 7,288,268	\$ 1,759,237	\$ 12,565,980
Total Accrual (Expense)	(d)	\$ 3,267,155	\$ 1,625,591	\$ 8,417,648	\$ 1,759,237	\$ 15,069,631
<b>Step Three: Adjustment</b>	(e) = (c) + (d)	\$ (703,698)	\$ 300,230	\$ (1,535,976)	\$ (378,914)	\$ (2,318,357)

Total Operating Adjustment	\$ (1,535,976)
WA - ELECTRIC	
0.70328	
0.68249	\$ (737,240)
WA - NATURAL GAS	
0.20445	
0.71354	\$ (224,073) ✓
ID - ELECTRIC	
0.70328	
0.31751	\$ (342,981)
ID - NATURAL GAS	
0.20445	
0.28646	\$ (89,957)
OR-NATIONAL GAS	
0.09227	\$ (141,724)
check \$	-

<sup>1</sup>Base amount of incentive represents payout amount calculated at a 100% level: (2017 Actual Employee Earnings) x (approved payout eligibility percent by grade level) x (100% of Short Term Incentive Plan Approved Metrics) = BASE LEVEL. Restating incentive to "base level" effectively removes any potential prior period adjustments and eliminates double-counting of the 2017 actual payout percent.

<sup>2</sup>Based on most recently approved GRC UE-150204

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Mgr. Review: \_\_\_\_\_

Date: 4/16/2018

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Sum of Transaction Amount	Column Labels					Grand Total
Row Labels	CAP	NONE	NONOP	OPER	OTHER	
<b>201701</b>	\$ 121,289.42		\$ 11,138.19	\$ 395,492.96	\$ 168,320.99	\$ 696,241.56
512 Incentive Loading-NU	\$107,702.27		\$11,137.34	\$369,195.23	\$161,040.39	\$649,075.23
514 Incentive Loading-Union	\$13,587.15		\$0.85	\$26,297.73	\$7,280.60	\$47,166.33
<b>201702</b>	\$ 143,233.81		\$ 10,070.58	\$ 353,587.54	\$ 44,108.43	\$ 551,000.36
512 Incentive Loading-NU	\$126,613.73		\$10,070.93	\$331,876.93	\$39,885.78	\$508,447.37
514 Incentive Loading-Union	\$16,620.08		-\$0.35	\$21,710.61	\$4,222.65	\$42,552.99
<b>201703</b>	\$ 146,950.23		\$ 12,582.35	\$ 426,134.42	\$ 133,251.31	\$ 718,918.31
512 Incentive Loading-NU	\$130,062.15		\$12,582.35	\$400,968.55	\$125,881.41	\$669,494.46
514 Incentive Loading-Union	\$16,888.08			\$25,165.87	\$7,369.90	\$49,423.85
<b>201704</b>	\$ 154,169.87		\$ 6,812.45	\$ 337,134.40	\$ 86,900.70	\$ 585,017.42
512 Incentive Loading-NU	\$136,166.69		\$6,805.92	\$315,854.28	\$82,839.72	\$541,666.61
514 Incentive Loading-Union	\$18,003.18		\$6.53	\$21,280.12	\$4,060.98	\$43,350.81
<b>201705</b>	\$ 163,223.09	583.38	\$ 9,452.36	\$ 415,167.91	\$ 139,496.50	\$ 727,923.24
512 Incentive Loading-NU	\$143,024.83	\$583.38	\$9,453.54	\$391,488.47	\$130,320.70	\$674,870.92
514 Incentive Loading-Union	\$20,198.26		-\$1.18	\$23,679.44	\$9,175.80	\$53,052.32
<b>201706</b>	\$ 312,421.74	383.7	\$ 13,273.54	\$ 591,773.59	\$ 95,509.69	\$ 1,013,362.26
512 Incentive Loading-NU	\$271,886.34	\$383.70	\$13,085.78	\$554,984.72	\$95,341.67	\$935,682.21
514 Incentive Loading-Union	\$40,535.40		\$187.76	\$36,788.87	\$168.02	\$77,680.05
<b>201707</b>	\$ 221,592.40	288.81	\$ 19,544.80	\$ 507,713.87	\$ 139,943.91	\$ 889,083.79
512 Incentive Loading-NU	\$193,282.36	\$288.81	\$19,607.39	\$477,248.39	\$132,900.39	\$823,327.34
514 Incentive Loading-Union	\$28,310.04		-\$62.59	\$30,465.48	\$7,043.52	\$65,756.45
<b>201708</b>	\$ 238,472.15	599.83	\$ 23,842.22	\$ 597,175.93	\$ 176,507.90	\$ 1,036,598.03
512 Incentive Loading-NU	\$207,900.96	\$599.83	\$23,828.34	\$562,665.39	\$167,262.01	\$962,256.53
514 Incentive Loading-Union	\$30,571.19		\$13.88	\$34,510.54	\$9,245.89	\$74,341.50
<b>201709</b>	\$ 402,908.92	-14.22	\$ 40,405.65	\$ 1,092,669.24	\$ 380,993.46	\$ 1,916,963.05
512 Incentive Loading-NU	\$351,299.69	-\$14.22	\$40,356.72	\$1,030,280.14	\$355,732.25	\$1,777,654.58
514 Incentive Loading-Union	\$51,609.23		\$48.93	\$62,389.10	\$25,261.21	\$139,308.47
<b>201710</b>	\$ 432,210.55		\$ 31,095.13	\$ 1,069,570.08	\$ 291,095.81	\$ 1,823,971.57
512 Incentive Loading-NU	\$377,958.90		\$31,093.86	\$1,009,920.63	\$275,109.59	\$1,694,082.98
514 Incentive Loading-Union	\$54,251.65		\$1.27	\$59,649.45	\$15,986.22	\$129,888.59
<b>201711</b>	\$ 433,910.25	-1366.02	\$ 26,372.98	\$ 1,028,110.06	\$ 294,732.70	\$ 1,781,759.97
512 Incentive Loading-NU	\$380,025.02	-\$1,366.02	\$26,362.21	\$968,209.47	\$278,846.69	\$1,652,077.37
514 Incentive Loading-Union	\$53,885.23		\$10.77	\$59,900.59	\$15,886.01	\$129,682.60
<b>201712</b>	\$495,833.56	\$635.83	\$8,657.86	\$516,351.20	-\$196,337.89	\$825,140.56
512 Incentive Loading-NU	\$346,290.03	\$635.83	\$3,614.80	\$340,726.09	-\$154,726.59	\$536,540.16
514 Incentive Loading-Union	\$19,346.53		\$24.06	-\$17,193.89	-\$41,611.30	-\$39,434.60
GL Only	\$130,197.00		\$5,019.00	\$192,819.00		\$328,035.00
<b>Grand Total at 130%</b>	\$3,266,215.99	\$1,111.31	\$213,248.11	\$7,330,881.20	\$1,754,523.51	\$12,565,980.12 (NE-1)
Percent of Total	26%	0%	2%	58%	14%	100%

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Mgr. Review: \_\_\_\_\_

Date: 3/15/2018

2.14-2



Accounting Year	Accounting Period	Task Name	Journal Name	Report Category	Project Number	Task Number	Transaction Description	Transaction Amount
2017	201701	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	148,699.00
2017	201702	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	(59,480.00)
2017	201703	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	22,302.00
2017	201704	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	44,610.00
2017	201705	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	44,610.00
2017	201706	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	66,806.00
2017	201707	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	59,495.00
2017	201708	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	59,495.00
2017	201709	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	(476,100.00)
2017	201710	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	111,547.00
2017	201712	expense non utility	Miscellaneous Transaction USD	NONOP	77705021	417100	Officer Non Utility	(20,909.00)
2017	201712	expense non utility	NSJ 025 Incentive Adjustment	NONOP	GL Only	417100	Officer Non Utility	1,373,196.00
								<b>1,374,271.00</b>
2017	201701	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	74,338.00
2017	201702	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	(29,735.00)
2017	201703	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	44,610.00
2017	201704	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	22,302.00
2017	201705	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	22,302.00
2017	201706	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	133,632.00
2017	201707	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	29,743.00
2017	201708	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	29,743.00
2017	201709	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	766,121.00
2017	201711	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	111,547.00
2017	201712	Admin & Gen salaries	Miscellaneous Transaction USD	OPER	09905034	920000	O&M Officer	(75,223.00)
								<b>1,129,380.00</b>
<b>Overall - Summary</b>								<b>\$2,503,651.00 (E-1)</b>

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Mgr. Review: \_\_\_\_\_

Date: 3/15/2018

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**December 31, 2017**  
 12

**ANNUAL INCENTIVE**

	<b>Officer</b>	<b>Non-Officer</b>	<b>Total</b>
Targeted Accrual	(JE-1) \$ 2,692,574	\$ 8,950,118	\$ 11,642,692
Vesting	100%	100%	100%
Indicated Payout	<u>93.00%</u>	<u>130.00%</u>	<u>130.00%</u>
	2,504,094	(JE-1) 11,635,153	14,139,247
Payroll Taxes	<u>-</u>	<u>8.00%</u>	<u>8.00%</u>
	-	930,812	930,812
Expected Total Incentive Liability	2,504,094	12,565,966	15,070,059
(#month / 12)	<u>1</u>	<u>1</u>	<u>1</u>
Incentive Liability to Date	2,504,094	12,565,966	15,070,059
Incentive	2,504,094	12,565,966	15,070,059
Incentive Accrued thru end of Prior Month	<u>1,227,013</u>	<u>12,237,931</u>	<u>13,464,945</u>
Current Month Incentive Accrual	1,277,080	328,034	1,605,115

232380 Error (Logon)

**Allocation of Accrual**

	Previous Entries			
Accrual to O&M (920)	78.25%	999,315	58.78%	192,819
Accrual to Non-Utility (417)	21.75%	277,765	1.53%	5,019
Accrual to Capital (186205)	#####	-	39.69%	130,197
			100.00%	
Relocation of Non-Op prior accrual		(266,875)		
Relocation of Non-Op prior accrual	21.75%	266,875		
		<u>\$ 1,277,080</u>		<u>\$ 328,034</u>
				<u>\$ 1,605,115</u>

**Assumptions:**

**Monthly Journal Entry - DJ 143:**

<b>POET - Project Accrual</b>	<b>Amount</b>	<b>FERC</b>	<b>Description</b>
77705021 . 417100 . 359 . Z90	277,765	232380 . ZZ . ZZ	Officer, reallocation of incentive
09905034 . 920000 . 359 . Z90	999,315	232380 . ZZ . ZZ	Officer, reallocation of incentive
09905034 . 920000 . 359 . Z90	192,819	232380 . ZZ . ZZ	Employee Incentive Accrual
77705021 . 417100 . 359 . Z90	5,019	232380 . ZZ . ZZ	Employee Incentive Accrual
186205.ZZ.ZZ.DL	130,197	232380 . ZZ . ZZ	Capital incentive Accrual
77705021 . 417100 . 359 . Z90	266,875	232380 . ZZ . ZZ	Officer, reallocation of incentive
09905034 . 920000 . 359 . Z90	(266,875)	232380 . ZZ . ZZ	Officer, reallocation of incentive

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2.15

AVISTA UTILITIES  
 WASHINGTON NATURAL GAS RESULTS  
 TWELVE MONTHS ENDED DECEMBER 31, 2017  
 (000'S OF DOLLARS)

Line No.	DESCRIPTION	Restate Debt
	Adjustment Number	2.15
	Workpaper Reference	G-D1
<b>REVENUES</b>		
1	Total General Business	\$ -
2	Total Transportation	-
3	Other Revenues	-
4	Total Gas Revenues	-
<b>EXPENSES</b>		
Production Expenses		
5	City Gate Purchases	-
6	Purchased Gas Expense	-
7	Net Nat Gas Storage Trans	-
8	Total Production	-
Underground Storage		
9	Operating Expenses	-
10	Depreciation/Amortization	-
11	Taxes	-
12	Total Underground Storage	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Amortizations	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Gas Expense	-
26	OPERATING INCOME BEFORE FIT	-
FEDERAL INCOME TAX		
27	Current Accrual	82 ✓
28	Debt Interest	-
29	Deferred FIT	-
30	Amort ITC	-
31	NET OPERATING INCOME	\$ (82)
<b>RATE BASE</b>		
PLANT IN SERVICE		
32	Underground Storage	\$ -
33	Distribution Plant	-
34	General Plant	-
35	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
36	Underground Storage	-
37	Distribution Plant	-
38	General Plant	-
39	Total Accumulated Depreciation/Amortization	-
40	NET PLANT	-
41	DEFREED TAXES	-
42	Net Plant After DFIT	-
43	GAS INVENTORY	-
44	GAIN ON SALE OF BUILDING	-
45	OTHER	-
46	WORKING CAPITAL	-
47	TOTAL RATE BASE	\$ -

*Jma*

2.15-1

**AVISTA UTILITIES**  
**Restate Debt Interest**  
**Washington - GAS**  
TWELVE MONTHS ENDED DECEMBER 31, 2017  
(000's)

Adjustment Description	Restate Debt Interest			Reconciliation
	2.15 Adjustment ROO	All other Adjustments	Summary TOTAL	FIT Expense Line No. 27 Adjustments
1.00 Per Results Report	314,501		314,501	81
1.01 Deferred FIT Rate Base		(274)	(274)	3
1.02 Deferred Debits & Credits		-	-	-
1.03 Working Capital		-	-	-
1.04 AMI Rate Base		(1,053)	(1,053)	10
2.01 Eliminate B & O Taxes		-	-	-
2.02 Restate Property Tax		-	-	-
2.03 Uncollectible Expense		-	-	-
2.04 Regulatory Expense		-	-	-
2.05 Injuries and Damages		-	-	-
2.06 FIT / DFIT Expense		-	-	-
2.07 Office Space Charges to Non-Utility		-	-	-
2.08 Restate Excise Taxes		-	-	-
2.09 Net Gains/Losses		-	-	-
2.10 Weather Normalization / Gas Cost Adjust		-	-	-
2.11 Eliminate Adder Schedules		-	-	-
2.12 Misc. Restating Non-Util / Non- Recurring Expenses		-	-	-
2.13 Project Compass Amortization		-	-	-
2.14 Restating Incentives		-	-	-
2.15 Restate Debt Interest		-	-	-
	<u>314,501</u>	<u>(1,327)</u>	<u>313,174</u>	
Weighted Average Cost of Debt	2.85%	2.85%		
Restated Debt Interest	8,954	(38)	8,916	94
Interest Per Results (G-FIT-12A)	✓ 9,187		9,187	
Increase (Decrease) in Interest Expense	(233)	(38)	(271)	
FIT Rate	35%	35%		
Increase (Decrease) in FIT	82	13	95	94

RESULTS OF OPERATIONS	Report ID:
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	<b>G-INT-12A</b>
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.541%	5.506%
	Total Cost of Debt		2.921%	2.903%
	Total Weighted Cost		2.921%	2.903%
G-APL	Net Rate Base	460,911,250	314,500,897	146,410,353
	Interest Deduction for FIT Calculation	13,436,864	9,186,571 ✓	4,250,293
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

2.15-2

2.15-3

**AVISTA UTILITIES  
ACTUAL COST OF CAPITAL  
Washington - Gas  
DECEMBER 31, 2017**

<u>Component</u>	<u>Capital Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>
Total Debt	52.14%	5.461%	2.85%
Common Equity	47.86%	9.50%	4.55%
Total	<u>100.00%</u>		<u>7.40%</u>

	WA	ID	OR
<b>PER TREASURY:</b>			
DEBT:			
LT Debt	1,581,750,000.00	1,581,750,000.00	1,581,750,000.00
ST Debt	160,565,143.71	-	-
Total Debt	<u>1,742,315,143.71</u>	<u>1,581,750,000.00</u>	<u>1,581,750,000.00</u>
EQUITY:			
Common Equity	1,599,006,248.71	1,599,006,248.71	1,599,006,248.71
Investment in Subs	-	-	-
Net Equity	<u>1,599,006,248.71</u>	<u>1,599,006,248.71</u>	<u>1,599,006,248.71</u>
DEBT COST:			
LT Debt Cost	91,666,354.08	91,065,181.25	91,065,181.21
ST Debt Cost	3,473,166.13	-	-
Total Debt Cost	<u>95,139,520.21</u>	<u>91,065,181.25</u>	<u>91,065,181.21</u>
Debt Cost %	5.461%	5.757%	5.757%
Debt %	52.140%	49.730%	49.730%
Equity %	47.860%	50.270%	50.270%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

**REVISED FOR ROO:**

DEBT:			
LT Debt	1,581,750,000.00	1,581,750,000.00	1,581,750,000.00
ST Debt	135,152,969.75	135,152,969.75	135,152,969.75
Total Debt	<u>1,716,902,969.75</u>	<u>1,716,902,969.75</u>	<u>1,716,902,969.75</u>
EQUITY:			
Common Equity	1,599,006,248.71	1,599,006,248.71	1,599,006,248.71
AERC Investment	105,986,459.19	105,986,459.19	105,986,459.19
Investment in Subs	(164,945,617.25)	(164,945,617.25)	(164,945,617.25)
Net Equity	<u>1,540,047,090.65</u>	<u>1,540,047,090.65</u>	<u>1,540,047,090.65</u>
DEBT COST:			
LT Debt Cost	91,666,354.08	91,065,181.25	91,065,181.21
ST Debt Cost	3,473,166.13	3,473,166.13	3,473,166.13
Total Debt Cost	<u>95,139,520.21</u>	<u>94,538,347.38</u>	<u>94,538,347.33</u>
Debt Cost %	5.541%	5.506%	5.506%
Debt %	52.720%	52.720%	52.720%
Equity %	47.280%	47.280%	47.280%
Total	<u>100.000%</u>	<u>100.000%</u>	<u>100.000%</u>

**AVISTA UTILITIES**  
**CALCULATION OF CONVERSION FACTOR: WASHINGTON GAS**  
**TWELVE MONTHS ENDED DECEMBER 31, 2017**

Revenues		1.000000
Expense:		
Uncollectibles (1)		0.005012
Commission Fees (2)		0.002000
Washington Excise Tax (3)		0.038327
Total Expense		<u>0.045339</u>
Net Operating Income Before FIT		0.954661
Federal Income Tax @	35.00% Shared Inputs	0.334131
REVENUE CONVERSION FACTOR		<u>0.620530</u> ✓

NOTES:

(1) Calculation of Effective Uncollectible Rate:

Net Write-Offs *	C-UE-1	857,747	
Divided by:			
Sales to Ultimate Customers + Transport **	Shared Inputs	171,145,932	
EFFECTIVE RATE			<u>0.005012</u>

\* From Uncollectible Adjustment Workpapers.  
 \*\* From Results of Operations Report G-OPS-12A.

(2) WUTC fees rate per Regulatory Fee Calculation Schedule, Annual Report Year 2017 - Order No. A

(3) Calculation of Effective Washington Excise Tax :

Nominal Rate *		0.038520
Multiplied by		
Uncollectibles Factor:		
Revenue	1.000000	
Less: Effective Uncoll Rate	0.005012	0.994988
EFFECTIVE RATE		<u>0.038327</u>

\* From Combined Excise Tax Return.

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_