

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,754,105	24,601,422	12,152,683
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,754,105	24,601,422	12,152,683
G-APL	Gas Net Adjusted Rate Base	487,494,375	334,615,096	152,879,279
	<b>RATE OF RETURN</b>	<b>7.539%</b>	<b>7.352%</b>	<b>7.949%</b>

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

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 28, 2018  
Ending Balance Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers Percent	2-01-2018 thru 02-28-2018	246,694 <b>100.000%</b>	163,465 <b>66.262%</b>	83,229 <b>33.738%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2017 thru 02-28-2018	13,845,975 <b>100.000%</b>	9,652,026 <b>69.710%</b>	4,193,949 <b>30.290%</b>
	Input	Jurisdictional 4-Factor Ratio	01-01-2017 thru 12-31-2017			
		Direct O & M Accounts 798 - 894		5,930,382	4,118,312	1,812,070
		Direct O & M Accounts 901 - 935		11,374,484	9,551,568	1,822,916
		Total		17,304,866	13,669,880	3,634,986
		Percentage		100.000%	78.994%	21.006%
		Direct Labor				
		Amount: Accounts 798 - 894		8,201,570	5,627,722	2,573,848
		Amount: Accounts 901 - 935		3,098,919	2,575,893	523,026
		Total		11,300,489	8,203,615	3,096,874
		Percentage		100.000%	72.595%	27.405%
		Total Number of Customers		245,616	162,739	82,877
		Percentage		100.000%	66.257%	33.743%
		Total Direct Plant		468,527,956	316,575,420	151,952,536
		Percentage		100.000%	67.568%	32.432%
4		Total Four Factor Allocators Percent		400.000%	285.415%	114.585%
				<b>100.000%</b>	<b>71.354%</b>	<b>28.646%</b>
6	Input	Actual Therms Purchased Percent	03-01-2017 thru 02-28-2018	270,709,743 <b>100.000%</b>	183,587,396 <b>67.817%</b>	87,122,347 <b>32.183%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 28, 2018  
Ending Balance Basis

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

AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended February 28, 2018  
Ending Balance Basis

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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

**GAS ALLOCATION PERCENTAGES**

For Twelve Months Ended February 28, 2018

Ending Balance Basis

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

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.714%</b>	<b>22.286%</b>	<b>0.000%</b>
JP	Gas North/Oregon JP Factor %	01-01-2017 thru 12-31-2017	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2017 thru 12-31-2017	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	03-01-2017 thru 02-28-2018	21,655,405	14,767,664	6,887,741	
			<b>100.000%</b>	<b>68.194%</b>	<b>31.806%</b>	
12	Net Gas Plant (before ADFIT) Percent	2-01-2018 thru 02-28-2018	580,675,482	397,313,881	183,361,601	
			<b>100.000%</b>	<b>68.423%</b>	<b>31.577%</b>	
13	G-PLT Net Gas General Plant Percent	2-01-2018 thru 02-28-2018	65,801,158	48,386,908	17,414,250	
			<b>100.000%</b>	<b>73.535%</b>	<b>26.465%</b>	
14	Net Allocated Schedule M's Percent	03-01-2017 thru 02-28-2018	-43,014,327	-29,058,138	-13,956,189	
			<b>100.000%</b>	<b>67.555%</b>	<b>32.445%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-12E</b>
For Twelve Months Ended February 28, 2018		
Ending Balance Basis		

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>REVENUES</b>										
<b>SALES OF GAS:</b>										
99 480000	Residential	147,261,930	0	147,261,930	103,373,714	0	103,373,714	43,888,216	0	43,888,216
99 4812XX	Commercial - Firm & Interruptible	68,344,924	0	68,344,924	48,852,993	0	48,852,993	19,491,931	0	19,491,931
99 4813XX	Industrial-Firm	3,071,581	0	3,071,581	1,862,902	0	1,862,902	1,208,679	0	1,208,679
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	272,297	0	272,297	241,390	0	241,390	30,907	0	30,907
99 499XXX	Unbilled Revenue	336,644	0	336,644	(291,573)	0	(291,573)	628,217	0	628,217
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>		<b>219,287,376</b>	<b>0</b>	<b>219,287,376</b>	<b>154,039,426</b>	<b>0</b>	<b>154,039,426</b>	<b>65,247,950</b>	<b>0</b>	<b>65,247,950</b>
<b>OTHER OPERATING REVENUES:</b>										
99 483XXX	Sales for Resale	81,046,723	0	81,046,723	54,187,578	0	54,187,578	26,859,145	0	26,859,145
4 488000	Miscellaneous Service Revenues	18,145	0	18,145	8,753	0	8,753	9,392	0	9,392
99 4893XX	Transportation Revenues	5,712,581	0	5,712,581	5,137,001	0	5,137,001	575,580	0	575,580
99 493000	Rent from Gas Property	2,390	0	2,390	2,390	0	2,390	0	0	0
4 495XXX	Other Gas Revenues	413,808	394,025	807,833	315,120	281,153	596,273	98,688	112,872	211,560
99 496100	Provision for Rate Refund	(2,392,142)	0	(2,392,142)	(2,392,142)	0	(2,392,142)	0	0	0
99 496110	Provision for Rate Refund-Tax Reform	(414,150)	(3,722,374)	(4,136,524)	(349,462)	(2,466,519)	(2,815,981)	(64,688)	(1,255,855)	(1,320,543)
<b>TOTAL OTHER OPERATING REVENUES</b>		<b>84,387,355</b>	<b>(3,328,349)</b>	<b>81,059,006</b>	<b>56,909,238</b>	<b>(2,185,366)</b>	<b>54,723,872</b>	<b>27,478,117</b>	<b>(1,142,983)</b>	<b>26,335,134</b>
<b>TOTAL GAS REVENUES</b>		<b>303,674,731</b>	<b>(3,328,349)</b>	<b>300,346,382</b>	<b>210,948,664</b>	<b>(2,185,366)</b>	<b>208,763,298</b>	<b>92,726,067</b>	<b>(1,142,983)</b>	<b>91,583,084</b>
<b>PRODUCTION EXPENSES:</b>										
G-804 804/805	City Gate Purchases	151,053,391	0	151,053,391	101,846,976	0	101,846,976	49,206,415	0	49,206,415
99 808XXX	Net Natural Gas Storage Transactions	(942,950)	0	(942,950)	(270,544)	0	(270,544)	(672,406)	0	(672,406)
99 811000	Gas Used for Products Extraction	(737,140)	0	(737,140)	(496,649)	0	(496,649)	(240,491)	0	(240,491)
10 813000	Other Gas Expenses	0	1,294,750	1,294,750	0	882,864	882,864	0	411,886	411,886
99 813010	Gas Technology Institute (GTI) Expenses	112,698	0	112,698	78,722	0	78,722	33,976	0	33,976
<b>TOTAL PRODUCTION EXPENSES</b>		<b>149,485,999</b>	<b>1,294,750</b>	<b>150,780,749</b>	<b>101,158,505</b>	<b>882,864</b>	<b>102,041,369</b>	<b>48,327,494</b>	<b>411,886</b>	<b>48,739,380</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>										
1 814000	Supervision & Engineering	0	24,297	24,297	0	16,780	16,780	0	7,517	7,517
1 824000	Other Expenses	0	766,039	766,039	0	529,027	529,027	0	237,012	237,012
1 837000	Other Equipment	0	718,846	718,846	0	496,435	496,435	0	222,411	222,411
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>		<b>0</b>	<b>1,509,182</b>	<b>1,509,182</b>	<b>0</b>	<b>1,042,242</b>	<b>1,042,242</b>	<b>0</b>	<b>466,940</b>	<b>466,940</b>
G-DEPX	Depreciation Expense-Underground Storage	0	793,326	793,326	0	547,871	547,871	0	245,455	245,455
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX	Taxes Other Than FIT	0	108,325	108,325	0	74,809	74,809	0	33,516	33,516

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For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	901,878	901,878	0	622,837	622,837	0	279,041	279,041
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,411,060	2,411,060	0	1,665,079	1,665,079	0	745,981	745,981

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	<b>DISTRIBUTION EXPENSES:</b>										
	<b>OPERATION</b>										
3	870000	Supervision & Engineering	468,309	1,293,052	1,761,361	334,716	901,387	1,236,103	133,593	391,665	525,258
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,472,085	1,105,399	4,577,484	2,279,409	770,574	3,049,983	1,192,676	334,825	1,527,501
3	875000	Measuring & Reg Sta Exp-General	131,002	0	131,002	90,242	0	90,242	40,760	0	40,760
3	876000	Measuring & Reg Sta Exp-Industrial	15,435	0	15,435	11,639	0	11,639	3,796	0	3,796
3	877000	Measuring & Reg Sta Exp-City Gate	142,100	0	142,100	59,800	0	59,800	82,300	0	82,300
3	878000	Meter & House Regulator Expenses	536,211	0	536,211	335,595	0	335,595	200,616	0	200,616
3	879000	Customer Installation Expenses	1,933,493	93,297	2,026,790	1,270,196	65,037	1,335,233	663,297	28,260	691,557
3	880000	Other Expenses	1,585,571	581,973	2,167,544	1,189,073	405,693	1,594,766	396,498	176,280	572,778
3	881000	Rents	0	45,884	45,884	0	31,986	31,986	0	13,898	13,898
	<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	209,999	0	209,999	119,213	0	119,213	90,786	0	90,786
3	887000	Mains	1,271,021	442	1,271,463	920,346	308	920,654	350,675	134	350,809
3	889000	Measuring & Reg Sta Exp-General	261,999	27,226	289,225	168,128	18,979	187,107	93,871	8,247	102,118
3	890000	Measuring & Reg Sta Exp-Industrial	958,382	13,213	971,595	919,636	9,211	928,847	38,746	4,002	42,748
3	891000	Measuring & Reg Sta Exp-City Gate	85,241	0	85,241	54,109	0	54,109	31,132	0	31,132
3	892000	Services	1,329,344	0	1,329,344	905,056	0	905,056	424,288	0	424,288
3	893000	Meters & House Regulators	1,442,994	672,222	2,115,216	994,777	468,606	1,463,383	448,217	203,616	651,833
3	894000	Other Equipment	2,789	247,033	249,822	91	172,207	172,298	2,698	74,826	77,524
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>13,845,975</b>	<b>4,079,741</b>	<b>17,925,716</b>	<b>9,652,026</b>	<b>2,843,988</b>	<b>12,496,014</b>	<b>4,193,949</b>	<b>1,235,753</b>	<b>5,429,702</b>
G-DEPX	Depreciation Expense-Distribution		15,994,184	64,599	16,058,783	10,750,710	43,809	10,794,519	5,243,474	20,790	5,264,264
G-OTX	Taxes Other Than FIT		17,235,576	0	17,235,576	14,376,896	0	14,376,896	2,858,680	0	2,858,680
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>33,229,760</b>	<b>64,599</b>	<b>33,294,359</b>	<b>25,127,606</b>	<b>43,809</b>	<b>25,171,415</b>	<b>8,102,154</b>	<b>20,790</b>	<b>8,122,944</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>47,075,735</b>	<b>4,144,340</b>	<b>51,220,075</b>	<b>34,779,632</b>	<b>2,887,797</b>	<b>37,667,429</b>	<b>12,296,103</b>	<b>1,256,543</b>	<b>13,552,646</b>



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For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	141,644	141,644	0	93,856	93,856	0	47,788	47,788
2	902000	Meter Reading Expenses	1,920,800	111,906	2,032,706	1,784,457	74,151	1,858,608	136,343	37,755	174,098
2	903XXX	Customer Records & Collection Expenses	1,277,631	4,902,234	6,179,865	893,376	3,248,318	4,141,694	384,255	1,653,916	2,038,171
2	904000	Uncollectible Accounts	0	1,718,364	1,718,364	0	1,138,622	1,138,622	0	579,742	579,742
2	905000	Misc Customer Accounts	0	160,451	160,451	0	106,318	106,318	0	54,133	54,133
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,198,431	7,034,599	10,233,030	2,677,833	4,661,265	7,339,098	520,598	2,373,334	2,893,932
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,690,045	179,662	8,869,707	7,296,434	119,048	7,415,482	1,393,611	60,614	1,454,225
2	909000	Advertising	3,766	610,941	614,707	3,633	404,822	408,455	133	206,119	206,252
2	910000	Misc Customer Service & Info Exp	0	199,008	199,008	0	131,867	131,867	0	67,141	67,141
TOTAL CUSTOMER SERVICE & INFO EXP			8,693,811	989,611	9,683,422	7,300,067	655,737	7,955,804	1,393,744	333,874	1,727,618
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance 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	148,985	8,972,350	9,121,335	100,600	6,402,131	6,502,731	48,385	2,570,219	2,618,604
4	921000	Office Supplies & Expenses	5,388	1,140,074	1,145,462	5,388	813,488	818,876	0	326,586	326,586
4	922000	Admin. Expenses Transferred - Credit	0	(18,582)	(18,582)	0	(13,259)	(13,259)	0	(5,323)	(5,323)
4	923000	Outside Services Employed	90,372	2,084,080	2,174,452	90,372	1,487,074	1,577,446	0	597,006	597,006
4	924000	Property Insurance Premium	0	297,895	297,895	0	212,560	212,560	0	85,335	85,335
4	925XXX	Injuries and Damages	(567)	839,659	839,092	(656)	599,130	598,474	89	240,529	240,618
4	926XXX	Employee Pensions and Benefits	615	420,026	420,641	615	299,705	300,320	0	120,321	120,321
4	928000	Regulatory Commission Expenses	843,175	292,218	1,135,393	605,129	208,509	813,638	238,046	83,709	321,755
4	930000	Miscellaneous General Expenses	39,368	1,056,772	1,096,140	27,681	754,049	781,730	11,687	302,723	314,410
4	931000	Rents	7,316	192,795	200,111	7,316	137,567	144,883	0	55,228	55,228
4	935000	Maintenance of General Plant	363,322	2,841,765	3,205,087	279,095	2,027,713	2,306,808	84,227	814,052	898,279
TOTAL ADMIN & GEN OPERATING EXP			1,497,974	18,119,052	19,617,026	1,115,540	12,928,667	14,044,207	382,434	5,190,385	5,572,819
G-DEPX	Depreciation Expense-General Plant		361,262	4,442,035	4,803,297	255,705	3,169,569	3,425,274	105,557	1,272,466	1,378,023
G-AMTX	Amortization Expense - General Plant - 303000		39,804	125,242	165,046	24,862	89,365	114,227	14,942	35,877	50,819
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,145	5,162,656	5,166,801	0	3,683,762	3,683,762	4,145	1,478,894	1,483,039
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(268,806)	0	(268,806)	(184,885)	0	(184,885)	(83,921)	0	(83,921)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(232,238)	0	(232,238)	(232,238)	0	(232,238)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			72,303	9,729,933	9,802,236	(136,556)	6,942,696	6,806,140	208,859	2,787,237	2,996,096
TOTAL ADMIN & GENERAL EXPENSES			1,570,277	27,848,985	29,419,262	978,984	19,871,363	20,850,347	591,293	7,977,622	8,568,915
TOTAL EXPENSES BEFORE FIT			210,024,253	43,723,345	253,747,598	146,895,021	30,624,105	177,519,126	63,129,232	13,099,240	76,228,472
NET OPERATING INCOME (LOSS) BEFORE FIT					46,598,784		31,244,172			15,354,612	
G-FIT	FEDERAL INCOME TAX				604,294		(228,444)			832,738	
G-FIT	DEFERRED FEDERAL INCOME TAX				9,260,449		6,886,026			2,374,423	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(20,064)		(14,832)			(5,232)	
GAS NET OPERATING INCOME (LOSS)					36,754,105		24,601,422			12,152,683	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers		100.000%		66.262%		33.738%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.710%		30.290%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		71.354%		28.646%		
G-ALL 10	Actual Annual Throughput		100.000%		68.188%		31.812%		
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	55,696	394,025	449,721	55,541	281,153	336,694	155	112,872	113,027
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,009,638	0	3,009,638	1,490,363	0	1,490,363
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	642,064	0	642,064	145,554	0	145,554	496,510	0	496,510
4	495328	Residential Decoupling Deferral	2,041,872	0	2,041,872	2,456,566	0	2,456,566	(414,694)	0	(414,694)
4	495329	Amortization Res Decoupling Deferral	(6,234,328)	0	(6,234,328)	(5,347,682)	0	(5,347,682)	(886,646)	0	(886,646)
4	495338	Non-Res Decoupling Deferred Rev	1,166,861	0	1,166,861	1,562,087	0	1,562,087	(395,226)	0	(395,226)
4	495339	Amortization Non-Res Decoupling	(1,758,358)	0	(1,758,358)	(1,566,584)	0	(1,566,584)	(191,774)	0	(191,774)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		<b>TOTAL OTHER GAS REVENUES</b>	<b>413,808</b>	<b>394,025</b>	<b>807,833</b>	<b>315,120</b>	<b>281,153</b>	<b>596,273</b>	<b>98,688</b>	<b>112,872</b>	<b>211,560</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	104,011,057	0	104,011,057	69,705,516	0	69,705,516	34,305,541	0	34,305,541
1	804001	Pipeline Demand Costs	26,706,433	0	26,706,433	18,705,818	0	18,705,818	8,000,615	0	8,000,615
1	804002	Transport Variable Charges	614,215	0	614,215	431,911	0	431,911	182,304	0	182,304
6	804010	Gas Costs - Fixed Hedge	49,555	0	49,555	34,719	0	34,719	14,836	0	14,836
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	359,787	0	359,787	241,192	0	241,192	118,595	0	118,595
6	804018	Merchandise Processing Fee	277,833	0	277,833	182,955	0	182,955	94,878	0	94,878
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	11,094,244	0	11,094,244	7,560,366	0	7,560,366	3,533,878	0	3,533,878
6	804700	Gas Costs - Offsystem Bookout	127,074	0	127,074	88,004	0	88,004	39,070	0	39,070
6	804711	Gas Costs - Offsystem Bookout Offset	(127,074)	0	(127,074)	(88,004)	0	(88,004)	(39,070)	0	(39,070)
6	804730	Gas Costs - Intracompany LDC Gas	7,560,260	0	7,560,260	5,069,303	0	5,069,303	2,490,957	0	2,490,957
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(22,968,148)	0	(22,968,148)	(15,236,768)	0	(15,236,768)	(7,731,380)	0	(7,731,380)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	23,348,155	0	23,348,155	15,151,964	0	15,151,964	8,196,191	0	8,196,191
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>151,053,391</b>	<b>0</b>	<b>151,053,391</b>	<b>101,846,976</b>	<b>0</b>	<b>101,846,976</b>	<b>49,206,415</b>	<b>0</b>	<b>49,206,415</b>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	294,202	179,662	473,864	232,400	119,048	351,448	61,802	60,614	122,416
99	908600 Public Purpose Tariff Rider Expense Offset	8,366,266	0	8,366,266	7,050,289	0	7,050,289	1,315,977	0	1,315,977
99	908610 Limited Income Tax Refund Program	115,544	0	115,544	115,544	0	115,544	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(85,967)	0	(85,967)	(101,799)	0	(101,799)	15,832	0	15,832
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	8,690,045	179,662	8,869,707	7,296,434	119,048	7,415,482	1,393,611	60,614	1,454,225

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended February 28, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.78%	52.78%
2	Cost of Debt		5.555%	5.520%
	Total Cost of Debt		2.932%	2.913%
	Total Weighted Cost		2.932%	2.913%
G-APL	Net Rate Base	487,494,375	334,615,096	152,879,279
	Interest Deduction for FIT Calculation	14,264,288	9,810,915	4,453,373
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended February 28, 2018				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	300,346,382	208,763,298	91,583,084
G-OPS	Operating & Maintenance Expense	209,749,125	144,918,734	64,830,391
G-OPS	Book Deprec/Amort and Reg Amortizations	26,654,572	18,148,687	8,505,885
G-OTX	Taxes Other than FIT	17,343,901	14,451,705	2,892,196
	Net Operating Income Before FIT	46,598,784	31,244,172	15,354,612
G-INT	Less: Interest Expense	14,264,288	9,810,915	4,453,373
G-SCM	Schedule M Adjustments	(24,686,005)	(18,396,607)	(6,289,398)
	Taxable Net Operating Income	7,648,491	3,036,650	4,611,841
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,606,184	637,697	968,487
	Federal Income Tax on 2017 Income at 35%	(1,001,890)	(866,141)	(135,749)
	Total Federal Income Tax	604,294	(228,444)	832,738
G-DTE	Deferred FIT	9,260,449	6,886,026	2,374,423
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	9,844,679	6,642,750	3,201,929
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended February 28, 2018  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,399,395	10,588,085	26,987,480	11,031,277	7,534,533	18,565,810	5,368,118	3,053,552	8,421,670
12	997001	Contributions In Aid of Construction	0	360,986	360,986	0	246,997	246,997	0	113,989	113,989
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	609,821	609,821	0	435,132	435,132	0	174,689	174,689
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	377,393	0	377,393	(87,418)	0	(87,418)	464,811	0	464,811
4	997015	Airplane Lease Payments	0	178,363	178,363	0	127,269	127,269	0	51,094	51,094
12	997016	Redemption Expense Amortization	0	296,798	296,798	0	203,078	203,078	0	93,720	93,720
4	997020	FAS87 Current Pension Accrual	0	136,311	136,311	0	97,263	97,263	0	39,048	39,048
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	6,933,214	0	6,933,214	5,541,384	0	5,541,384	1,391,830	0	1,391,830
12	997032	Interest Rate Swaps	0	(1,132,742)	(1,132,742)	0	(775,056)	(775,056)	0	(357,686)	(357,686)
4	997033	DSM Tariff Rider	(121,030)	(3,799)	(124,829)	(324,488)	(2,711)	(327,199)	203,458	(1,088)	202,370
12	997048	AFUDC	0	(497,463)	(497,463)	0	(340,379)	(340,379)	0	(157,084)	(157,084)
11	997049	Tax Depreciation	0	(53,834,509)	(53,834,509)	0	(36,711,905)	(36,711,905)	0	(17,122,604)	(17,122,604)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(85,967)	0	(85,967)	(101,799)	0	(101,799)	15,832	0	15,832
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(239,825)	(239,825)	0	(163,546)	(163,546)	0	(76,279)	(76,279)
4	997081	Deferred Compensation	0	299,034	299,034	0	213,373	213,373	0	85,661	85,661
4	997082	Meal Disallowances	0	129,550	129,550	0	92,439	92,439	0	37,111	37,111
4	997083	Paid Time Off	0	56,342	56,342	0	40,202	40,202	0	16,140	16,140
2	997084	Customer Uncollectibles	0	40,783	40,783	0	27,024	27,024	0	13,759	13,759
99	997098	Provision for Rate Refund	(399,184)	0	(399,184)	(399,184)	0	(399,184)	0	0	0
12	997101	Repairs 481 (a)	0	(3,724,436)	(3,724,436)	0	(2,548,371)	(2,548,371)	0	(1,176,065)	(1,176,065)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(5,092,291)	0	(5,092,291)	(5,092,291)	0	(5,092,291)	0	0	0
99	997107	MDM System	(232,238)	0	(232,238)	(232,238)	0	(232,238)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	414,150	3,722,374	4,136,524	349,462	2,466,519	2,815,981	64,688	1,255,855	1,320,543
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(33,256)	0	(33,256)	(23,173)	0	(23,173)	(10,083)	0	(10,083)
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>23,103,821</b>	<b>(43,014,327)</b>	<b>(24,686,005)</b>	<b>10,661,532</b>	<b>(29,058,139)</b>	<b>(18,396,607)</b>	<b>7,666,790</b>	<b>(13,956,188)</b>	<b>(6,289,398)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.262%	33.738%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.817%	32.183%
G-ALL	11	Book Depreciation	100.000%	68.194%	31.806%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.423%	31.577%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended February 28, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	10,319,809	7,061,123	3,258,686
99	410100	Deferred Federal Income Tax Exp	(942,043)	(106,387)	(835,656)
		<b>SUBTOTAL</b>	<b>9,377,766</b>	<b>6,954,736</b>	<b>2,423,030</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(123,527)	(84,521)	(39,006)
99	411100	Deferred Federal Income Tax Exp	6,210	15,811	(9,601)
		<b>SUBTOTAL</b>	<b>(117,317)</b>	<b>(68,710)</b>	<b>(48,607)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>9,260,449</b>	<b>6,886,026</b>	<b>2,374,423</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.423%	31.577%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	108,325	108,325	0	74,809	74,809	0	33,516	33,516
		TOTAL UNDERGROUND STORAGE TAX	0	108,325	108,325	0	74,809	74,809	0	33,516	33,516
		DISTRIBUTION									
99	408110	State Excise Tax	5,975,571	0	5,975,571	5,975,571	0	5,975,571	0	0	0
99	408120	Municipal Occupation & License Tax	6,766,830	0	6,766,830	5,618,283	0	5,618,283	1,148,547	0	1,148,547
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,465,554	0	4,465,554	2,783,042	0	2,783,042	1,682,512	0	1,682,512
99	409100	State Income Tax	27,621	0	27,621	0	0	0	27,621	0	27,621
		TOTAL DISTRIBUTION TAX	17,235,576	0	17,235,576	14,376,896	0	14,376,896	2,858,680	0	2,858,680
		TOTAL TAXES OTHER THAN FIT	17,235,576	108,325	17,343,901	14,376,896	74,809	14,451,705	2,858,680	33,516	2,892,196

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended February 28, 2018  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	44,958,937	44,980,260	0	32,080,000	32,080,000	21,323	12,878,937	12,900,260
		TOTAL INTANGIBLE PLANT	1,823,522	46,848,286	48,671,808	1,022,594	33,428,126	34,450,720	800,928	13,420,160	14,221,088
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	902,262	902,262	0	377,233	377,233
1	351XXX	Structures & Improvements	0	2,375,528	2,375,528	0	1,640,540	1,640,540	0	734,988	734,988
1	352XXX	Wells	0	19,076,316	19,076,316	0	13,174,104	13,174,104	0	5,902,212	5,902,212
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	12,499,043	12,499,043	0	8,631,839	8,631,839	0	3,867,204	3,867,204
1	355000	Measuring & Regulating Equipment	0	1,169,797	1,169,797	0	807,862	807,862	0	361,935	361,935
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,464,860	2,464,860	0	1,702,232	1,702,232	0	762,628	762,628
		TOTAL UNDERGROUND STORAGE PLANT	0	40,313,229	40,313,229	0	27,858,959	27,858,959	0	12,454,270	12,454,270
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	225,943	0	225,943	123,263	0	123,263	102,680	0	102,680
6	375000	Structures & Improvements	957,518	0	957,518	582,471	0	582,471	375,047	0	375,047
6	376000	Mains	332,411,619	2,512,521	334,924,140	218,379,476	1,703,916	220,083,392	114,032,143	808,605	114,840,748
6	378000	Measuring & Reg Station Equip-General	6,088,574	127,101	6,215,675	3,752,300	86,196	3,838,496	2,336,274	40,905	2,377,179
6	379000	Measuring & Reg Station Equip-City Gate	6,845,786	0	6,845,786	2,388,603	0	2,388,603	4,457,183	0	4,457,183
6	380000	Services	238,842,350	0	238,842,350	163,597,435	0	163,597,435	75,244,915	0	75,244,915
6	381000	Meters	79,180,849	0	79,180,849	55,264,044	0	55,264,044	23,916,805	0	23,916,805
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	3,397,167	0	3,397,167	2,640,526	0	2,640,526	756,641	0	756,641
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	668,038,401	2,639,622	670,678,023	446,792,043	1,790,112	448,582,155	221,246,358	849,510	222,095,868
		GENERAL PLANT									
4	389XXX	Land & Land Rights	2,820,605	2,109,983	4,930,588	2,723,169	1,505,557	4,228,726	97,436	604,426	701,862
4	390XXX	Structures & Improvements	6,715,756	23,443,245	30,159,001	5,036,041	16,727,693	21,763,734	1,679,715	6,715,552	8,395,267
4	391XXX	Office Furniture & Equipment	119,756	15,841,679	15,961,435	99,541	11,303,672	11,403,213	20,215	4,538,007	4,558,222
4	392XXX	Transportation Equipment	11,833,695	2,504,592	14,338,287	9,189,640	1,787,127	10,976,767	2,644,055	717,465	3,361,520
4	393000	Stores Equipment	176,091	943,752	1,119,843	132,906	673,405	806,311	43,185	270,347	313,532
4	394000	Tools, Shop & Garage Equipment	2,371,819	5,943,081	8,314,900	1,855,602	4,240,626	6,096,228	516,217	1,702,455	2,218,672

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended February 28, 2018  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,050,419	4,443,095	2,456,517	749,516	3,206,033	936,159	300,903	1,237,062
4	397XXX	Communications Equipment	2,480,290	13,766,138	16,246,428	1,144,431	9,822,690	10,967,121	1,335,859	3,943,448	5,279,307
4	398000	Miscellaneous Equipment	3,022	90,985	94,007	1,111	64,921	66,032	1,911	26,064	27,975
		<b>TOTAL GENERAL PLANT</b>	<b>29,913,710</b>	<b>66,158,832</b>	<b>96,072,542</b>	<b>22,638,958</b>	<b>47,206,973</b>	<b>69,845,931</b>	<b>7,274,752</b>	<b>18,951,859</b>	<b>26,226,611</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>699,775,633</b>	<b>155,959,969</b>	<b>855,735,602</b>	<b>470,453,595</b>	<b>110,284,170</b>	<b>580,737,765</b>	<b>229,322,038</b>	<b>45,675,799</b>	<b>274,997,837</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(15,455,125)	(15,455,125)	0	(10,673,309)	(10,673,309)	0	(4,781,816)	(4,781,816)
G-ADEP		Distribution Plant	(215,606,619)	(1,747,221)	(217,353,840)	(141,583,420)	(1,184,913)	(142,768,333)	(74,023,199)	(562,308)	(74,585,507)
G-ADEP		General Plant	(10,428,176)	(19,843,208)	(30,271,384)	(7,300,100)	(14,158,923)	(21,459,023)	(3,128,076)	(5,684,285)	(8,812,361)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(226,034,795)</b>	<b>(37,045,554)</b>	<b>(263,080,349)</b>	<b>(148,883,520)</b>	<b>(26,017,145)</b>	<b>(174,900,665)</b>	<b>(77,151,275)</b>	<b>(11,028,409)</b>	<b>(88,179,684)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(284,313)	(558,049)	(842,362)	(195,434)	(398,190)	(593,624)	(88,879)	(159,859)	(248,738)
G-AAMT		Misc IT Intangible Plant - 3031XX	(16,638)	(10,880,189)	(10,896,827)	0	(7,763,450)	(7,763,450)	(16,638)	(3,116,739)	(3,133,377)
G-AAMT		Underground Storage	0	(240,579)	(240,579)	0	(166,144)	(166,144)	0	(74,435)	(74,435)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(300,951)</b>	<b>(11,678,817)</b>	<b>(11,979,768)</b>	<b>(195,434)</b>	<b>(8,327,784)</b>	<b>(8,523,218)</b>	<b>(105,517)</b>	<b>(3,351,033)</b>	<b>(3,456,550)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(226,335,746)</b>	<b>(48,724,371)</b>	<b>(275,060,117)</b>	<b>(149,078,954)</b>	<b>(34,344,929)</b>	<b>(183,423,883)</b>	<b>(77,256,792)</b>	<b>(14,379,442)</b>	<b>(91,636,234)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>473,439,887</b>	<b>107,235,598</b>	<b>580,675,485</b>	<b>321,374,641</b>	<b>75,939,241</b>	<b>397,313,882</b>	<b>152,065,246</b>	<b>31,296,357</b>	<b>183,361,603</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(108,625,994)	(108,625,994)	0	(74,325,164)	(74,325,164)	0	(34,300,830)	(34,300,830)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,770,925)	(17,770,925)	0	(12,675,440)	(12,675,440)	0	(5,095,485)	(5,095,485)
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	(431,583)	(431,583)	0	(295,302)	(295,302)	0	(136,281)	(136,281)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(126,828,502)</b>	<b>(126,828,502)</b>	<b>0</b>	<b>(87,295,906)</b>	<b>(87,295,906)</b>	<b>0</b>	<b>(39,532,596)</b>	<b>(39,532,596)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>473,439,887</b>	<b>(19,592,904)</b>	<b>453,846,983</b>	<b>321,374,641</b>	<b>(11,356,665)</b>	<b>310,017,976</b>	<b>152,065,246</b>	<b>(8,236,239)</b>	<b>143,829,007</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.817%	32.183%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.423%	31.577%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT		NET GAS PLANT IN SERVICE	473,439,887	(19,592,904)	453,846,983	321,374,641	(11,356,665)	310,017,976	152,065,246	(8,236,239)	143,829,007
		OTHER ADJUSTMENTS:									
4	253850	Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850	DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100	Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,957,873	3,957,873	0	1,773,191	1,773,191
1	164100	Gas Inventory--Jackson Prairie	0	2,523,296	2,523,296	0	1,742,588	1,742,588	0	780,708	780,708
4	252000	Customer Advances	(3,368)	(119)	(3,487)	0	(85)	(85)	(3,368)	(34)	(3,402)
99	235199	Customer Deposits	(570,265)	0	(570,265)	(570,265)	0	(570,265)	0	0	0
99	254911	Rate Base-Regulatory Liability-Nonplant Exce	(2,159,767)	0	(2,159,767)	(1,806,911)	0	(1,806,911)	(352,856)	0	(352,856)
99	182302	WA Excess Nat Gas Line Extension	7,585,077	0	7,585,077	7,585,077	0	7,585,077	0	0	0
99	283302	ADFIT - WA Excess Nat Gas Line Extension	(1,592,866)	0	(1,592,866)	(1,592,866)	0	(1,592,866)	0	0	0
C-WKC		Working Capital	22,134,340	0	22,134,340	15,281,709	0	15,281,709	6,852,631	0	6,852,631
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	25,393,151	8,254,241	33,647,392	18,896,744	5,700,376	24,597,120	6,496,407	2,553,865	9,050,272
		NET RATE BASE	498,833,038	(11,338,663)	487,494,375	340,271,385	(5,656,289)	334,615,096	158,561,653	(5,682,374)	152,879,279

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.817%	32.183%



**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended February 28, 2018  
 Ending Balance Basis

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

AVISTA UTILITIES

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

**Allocation Ratios:**

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(299,611,839)	(299,611,839)											
	Hydro (ED-AN)	(129,623,962)	(129,623,962)											
	Other (ED-AN)	(120,712,730)	(120,712,730)											
<b>Total Electric Production</b>		<b>(549,948,531)</b>	<b>(549,948,531)</b>											
<b>Electric Transmission</b>														
	ED-AN	(213,705,495)	(213,705,495)											
<b>Total Electric Transmission</b>		<b>(213,705,495)</b>	<b>(213,705,495)</b>											
<b>Electric Distribution</b>														
	ED-AN	(143,611)	(143,611)											
	ED-ID	(205,485,936)	(205,485,936)											
	ED-WA	(328,583,246)	(328,583,246)											
<b>Total Electric Distribution</b>		<b>(534,212,793)</b>	<b>(534,212,793)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(15,455,125)	(15,455,125)		(15,455,125)	(15,455,125)		(10,673,309)	(10,673,309)		(4,781,816)	(4,781,816)		
	GD-OR	(1,036,489)		(1,036,489)										
<b>Total Gas Underground Storage</b>		<b>(16,491,614)</b>	<b>(15,455,125)</b>	<b>(1,036,489)</b>	<b>(15,455,125)</b>	<b>(15,455,125)</b>		<b>(10,673,309)</b>	<b>(10,673,309)</b>		<b>(4,781,816)</b>	<b>(4,781,816)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,747,221)	(1,747,221)		(1,747,221)	(1,747,221)		(1,184,913)	(1,184,913)		(562,308)	(562,308)		
	GD-ID	(74,023,199)	(74,023,199)		(74,023,199)	(74,023,199)				(74,023,199)		(74,023,199)		
	GD-WA	(141,583,420)	(141,583,420)		(141,583,420)	(141,583,420)	(141,583,420)		(141,583,420)					
	GD-OR	(107,688,225)		(107,688,225)										
<b>Total Gas Distribution</b>		<b>(325,042,065)</b>	<b>(217,353,840)</b>	<b>(107,688,225)</b>	<b>(215,606,619)</b>	<b>(1,747,221)</b>	<b>(217,353,840)</b>	<b>(141,583,420)</b>	<b>(1,184,913)</b>	<b>(142,768,333)</b>	<b>(74,023,199)</b>	<b>(562,308)</b>	<b>(74,585,507)</b>	
<b>General Plant</b>														
	ED-AN	(45,506,882)	(45,506,882)											
	ED-ID	(9,897,999)	(9,897,999)											
	ED-WA	(19,229,036)	(19,229,036)											
7,4	CD-AA	(61,846,058)	(43,375,733)	(12,708,746)	(5,761,579)	(12,708,746)	(12,708,746)		(9,068,199)	(9,068,199)		(3,640,547)	(3,640,547)	
9,4	CD-AN	(12,369,003)	(9,612,570)	(2,756,433)		(2,756,433)	(2,756,433)		(1,966,825)	(1,966,825)		(789,608)	(789,608)	
9	CD-ID	(6,056,288)	(4,706,644)	(1,349,644)		(1,349,644)	(1,349,644)				(1,349,644)		(1,349,644)	
9	CD-WA	(4,130,407)	(3,209,946)	(920,461)		(920,461)	(920,461)	(920,461)		(920,461)				
8,4	GD-AA	(2,101,945)	(1,441,136)	(660,809)		(1,441,136)	(1,441,136)		(1,028,308)	(1,028,308)		(412,828)	(412,828)	
4	GD-AN	(2,936,893)	(2,936,893)			(2,936,893)	(2,936,893)		(2,095,591)	(2,095,591)		(841,302)	(841,302)	
	GD-ID	(1,778,432)	(1,778,432)			(1,778,432)	(1,778,432)				(1,778,432)		(1,778,432)	
	GD-WA	(6,379,639)	(6,379,639)			(6,379,639)	(6,379,639)	(6,379,639)		(6,379,639)				
	GD-OR	(4,431,115)		(4,431,115)										
<b>Total General Plant</b>		<b>(176,663,697)</b>	<b>(135,538,810)</b>	<b>(30,271,384)</b>	<b>(10,853,503)</b>	<b>(10,428,176)</b>	<b>(19,843,208)</b>	<b>(30,271,384)</b>	<b>(7,300,100)</b>	<b>(14,158,923)</b>	<b>(21,459,023)</b>	<b>(3,128,076)</b>	<b>(5,684,285)</b>	<b>(8,812,361)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,816,064,195)</b>	<b>(1,433,405,629)</b>	<b>(263,080,349)</b>	<b>(119,578,217)</b>	<b>(226,034,795)</b>	<b>(37,045,554)</b>	<b>(263,080,349)</b>	<b>(148,883,520)</b>	<b>(26,017,145)</b>	<b>(174,900,665)</b>	<b>(77,151,275)</b>	<b>(11,028,409)</b>	<b>(88,179,684)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
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RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.817%	32.183%

RESULTS OF OPERATIONS  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
 For Twelve Months Ended February 28, 2018  
 Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(11,212,821)	(11,212,821)											
Misc Intangible Plt (303000)	ED-AN	(1,653,515)	(1,653,515)											
<b>Total Production/Transmission</b>		<b>(12,866,336)</b>	<b>(12,866,336)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(197,567)	(197,567)											
Misc Intangible Plt (303000)	ED-WA	(37,785)	(37,785)											
<b>Total Distribution</b>		<b>(235,352)</b>	<b>(235,352)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,608,996)	(1,829,819)	(536,123)	(243,054)		(536,123)	(536,123)		(382,545)	(382,545)		(153,578)	(153,578)
9,4	CD-AN	(98,390)	(76,464)	(21,926)			(21,926)	(21,926)		(15,645)	(15,645)		(6,281)	(6,281)
	GD-ID	(88,879)		(88,879)			(88,879)	(88,879)				(88,879)		(88,879)
	GD-WA	(195,434)		(195,434)			(195,434)	(195,434)	(195,434)		(195,434)			
	GD-OR	(90,031)			(90,031)									
<b>Total General Plant - 303000</b>		<b>(3,081,730)</b>	<b>(1,906,283)</b>	<b>(842,362)</b>	<b>(333,085)</b>	<b>(284,313)</b>	<b>(558,049)</b>	<b>(842,362)</b>	<b>(195,434)</b>	<b>(398,190)</b>	<b>(593,624)</b>	<b>(88,879)</b>	<b>(159,859)</b>	<b>(248,738)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(51,537,473)	(36,145,807)	(10,590,435)	(4,801,231)		(10,590,435)	(10,590,435)		(7,556,699)	(7,556,699)		(3,033,736)	(3,033,736)
9,4	CD-AN	(55,121)	(42,837)	(12,284)			(12,284)	(12,284)		(8,765)	(8,765)		(3,519)	(3,519)
9	CD-ID	(74,662)	(58,024)	(16,638)		(16,638)		(16,638)				(16,638)		(16,638)
	ED-AN	(2,606,520)	(2,606,520)											
	ED-ID	0	0											
	ED-WA	(2,421,715)	(2,421,715)											
8,4	GD-AA	(404,700)		(277,470)	(127,230)		(277,470)	(277,470)		(197,986)	(197,986)		(79,484)	(79,484)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(57,100,191)</b>	<b>(41,274,903)</b>	<b>(10,896,827)</b>	<b>(4,928,461)</b>	<b>(16,638)</b>	<b>(10,880,189)</b>	<b>(10,896,827)</b>		<b>(7,763,450)</b>	<b>(7,763,450)</b>	<b>(16,638)</b>	<b>(3,116,739)</b>	<b>(3,133,377)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,579)		(240,579)			(240,579)	(240,579)		(166,144)	(166,144)		(74,435)	(74,435)
<b>Total Gas Underground Storage</b>		<b>(240,579)</b>		<b>(240,579)</b>			<b>(240,579)</b>	<b>(240,579)</b>		<b>(166,144)</b>	<b>(166,144)</b>		<b>(74,435)</b>	<b>(74,435)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0
9	CD-ID	0	0	0			0	0				0		0
9	CD-WA	0	0	0			0	0	0					
4	ED-AN	(104,932)	(104,932)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									0
<b>Total General Plant - 390200, 396200</b>		<b>(104,932)</b>	<b>(104,932)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>		<b>(73,629,120)</b>	<b>(56,387,806)</b>	<b>(11,979,768)</b>	<b>(5,261,546)</b>	<b>(300,951)</b>	<b>(11,678,817)</b>	<b>(11,979,768)</b>	<b>(195,434)</b>	<b>(8,327,784)</b>	<b>(8,523,218)</b>	<b>(105,517)</b>	<b>(3,351,033)</b>	<b>(3,456,550)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9		CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>15,362,664</b>	<b>726,439</b>	<b>702,068</b>	<b>7,229,333</b>	<b>8,657,840</b>	<b>2,723,169</b>	<b>97,436</b>	<b>2,109,983</b>	<b>4,930,588</b>	<b>848,544</b>	<b>925,692</b>	<b>1,774,236</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,306,281	1,119,578	2,554,226	4,632,477	8,306,281	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,425,174	0	0	0	0	3,425,174	0	0	3,425,174	0	0	0
99		GD-OR / AS	3,683,209	0	0	0	0	0	0	0	0	3,683,209	0	3,683,209
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	102,552,223	0	0	71,925,002	71,925,002	0	0	21,073,456	21,073,456	0	9,553,765	9,553,765
9		CD-WA / ID / AN	25,399,915	5,617,614	5,857,710	8,264,220	19,739,544	1,610,867	1,679,715	2,369,789	5,660,371	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>143,366,802</b>	<b>6,737,192</b>	<b>8,411,936</b>	<b>84,821,699</b>	<b>99,970,827</b>	<b>5,036,041</b>	<b>1,679,715</b>	<b>23,443,245</b>	<b>30,159,001</b>	<b>3,683,209</b>	<b>9,553,765</b>	<b>13,236,974</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,078,101	971,846	0	2,106,255	3,078,101	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	356,327	0	0	0	0	0	0	244,305	244,305	0	112,022	112,022
7		CD-AA	75,801,316	0	0	53,163,253	53,163,253	0	0	15,576,412	15,576,412	0	7,061,651	7,061,651
9		CD-WA / ID / AN	620,390	338,540	70,496	73,100	482,136	97,077	20,215	20,962	138,254	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>79,858,597</b>	<b>1,310,386</b>	<b>70,496</b>	<b>55,342,608</b>	<b>56,723,490</b>	<b>99,540</b>	<b>20,215</b>	<b>15,841,679</b>	<b>15,961,434</b>	<b>0</b>	<b>7,173,673</b>	<b>7,173,673</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	41,859,688	19,838,217	8,762,930	13,258,541	41,859,688	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,780,337	0	0	0	0	8,640,930	2,427,799	1,711,608	12,780,337	0	0	0
99		GD-OR / AS	3,773,514	0	0	0	0	0	0	0	0	3,773,514	0	3,773,514
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,072,396	0	0	752,125	752,125	0	0	220,367	220,367	0	99,904	99,904
9		CD-WA / ID / AN	6,002,171	1,913,528	754,157	1,996,902	4,664,587	548,710	216,257	572,617	1,337,584	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>65,488,106</b>	<b>21,751,745</b>	<b>9,517,087</b>	<b>16,007,568</b>	<b>47,276,400</b>	<b>9,189,640</b>	<b>2,644,056</b>	<b>2,504,592</b>	<b>14,338,288</b>	<b>3,773,514</b>	<b>99,904</b>	<b>3,873,418</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	0	24,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,629,500	156,045	150,601	3,291,170	3,597,816	44,746	43,185	943,753	1,031,684	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,141,552</b>	<b>166,506</b>	<b>164,964</b>	<b>3,665,596</b>	<b>3,997,066</b>	<b>132,906</b>	<b>43,185</b>	<b>943,753</b>	<b>1,119,844</b>	<b>24,642</b>	<b>0</b>	<b>24,642</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,947,965	739,855	233,715	3,974,395	4,947,965	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,526,592	0	0	0	0	1,852,133	299,658	374,801	2,526,592	0	0	
99		GD-OR / AS	869,782	0	0	0	0	0	0	0	869,782	0	869,782	
8		GD-AA	4,164,723	0	0	0	0	0	0	2,855,417	2,855,417	0	1,309,306	
7		CD-AA	13,001,965	0	0	9,118,928	9,118,928	0	0	2,671,774	2,671,774	0	1,211,263	
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0	0	
		<b>TOTAL ACCOUNT</b>	<b>26,682,744</b>	<b>751,953</b>	<b>988,926</b>	<b>13,236,614</b>	<b>14,977,493</b>	<b>1,855,602</b>	<b>516,217</b>	<b>5,943,081</b>	<b>8,314,900</b>	<b>869,782</b>	<b>2,520,569</b>	<b>3,390,351</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>113,841</b>	<b>113,841</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,173,428	201,806	15,617	956,005	1,173,428	0	0	0	0	0	0	
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710	
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	0	118,078	
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,738,759</b>	<b>201,806</b>	<b>15,617</b>	<b>1,846,672</b>	<b>2,064,095</b>	<b>0</b>	<b>0</b>	<b>464,959</b>	<b>464,959</b>	<b>40,917</b>	<b>168,788</b>	<b>209,705</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,142,776	14,314,857	9,476,466	8,351,453	32,142,776	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9		CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>38,032,764</b>	<b>14,566,718</b>	<b>9,785,006</b>	<b>9,144,878</b>	<b>33,496,602</b>	<b>2,456,517</b>	<b>936,160</b>	<b>1,050,418</b>	<b>4,443,095</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,755,068	12,106,972	7,016,256	45,631,840	64,755,068	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99		GD-OR / AS	1,212,403	0	0	0	0	0	0	0	0	1,212,403	0	1,212,403
8		GD-AA	1,151,237	0	0	0	0	0	0	789,311	789,311	0	361,926	361,926
7		CD-AA	53,173,572	0	0	37,293,285	37,293,285	0	0	10,926,637	10,926,637	0	4,953,650	4,953,650
9		CD-WA / ID / AN	15,045,097	1,600,911	2,941,715	7,149,671	11,692,297	459,066	843,545	2,050,189	3,352,800	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>136,515,057</b>	<b>13,707,883</b>	<b>9,957,971</b>	<b>90,074,796</b>	<b>113,740,650</b>	<b>1,144,432</b>	<b>1,335,859</b>	<b>13,766,137</b>	<b>16,246,428</b>	<b>1,212,403</b>	<b>5,315,576</b>	<b>6,527,979</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	442,770	0	0	310,537	310,537	0	0	90,985	90,985	0	41,248	41,248
9		CD-WA / ID / AN	13,560	3,875	6,663	0	10,538	1,111	1,911	0	3,022	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>608,391</b>	<b>3,875</b>	<b>13,509</b>	<b>453,385</b>	<b>470,769</b>	<b>1,111</b>	<b>1,911</b>	<b>90,985</b>	<b>94,007</b>	<b>2,367</b>	<b>41,248</b>	<b>43,615</b>
		<b>TOTAL GENERAL PLANT</b>	<b>513,909,277</b>	<b>59,924,503</b>	<b>39,627,580</b>	<b>281,936,990</b>	<b>381,489,073</b>	<b>22,638,958</b>	<b>7,274,754</b>	<b>66,158,832</b>	<b>96,072,544</b>	<b>10,499,212</b>	<b>25,848,448</b>	<b>36,347,660</b>

ALLOCATION RATIOS:

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



RESULTS OF OPERATIONS	Report ID:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		<b>TOTAL ACCOUNT</b>	<b>22,099,568</b>	<b>319,716</b>	<b>0</b>	<b>16,825,240</b>	<b>17,144,956</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,889,349</b>	<b>3,691,548</b>	<b>426,123</b>	<b>836,941</b>	<b>1,263,064</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	11,720,207	3,110,553	0	8,609,654	11,720,207	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,234	0	0	0	0	0	0	447,185	447,185	0	205,049	
7		CD-AA	81,895,580	0	0	57,437,465	57,437,465	0	0	16,828,723	16,828,723	0	7,629,392	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		<b>TOTAL ACCOUNT</b>	<b>94,451,934</b>	<b>3,110,553</b>	<b>74,361</b>	<b>66,115,686</b>	<b>69,300,600</b>	<b>0</b>	<b>21,323</b>	<b>17,295,570</b>	<b>17,316,893</b>	<b>0</b>	<b>7,834,441</b>	<b>7,834,441</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,147,627	0	0	1,506,238	1,506,238	0	0	441,316	441,316	0	200,073	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>2,147,627</b>	<b>0</b>	<b>0</b>	<b>1,506,238</b>	<b>1,506,238</b>	<b>0</b>	<b>0</b>	<b>441,316</b>	<b>441,316</b>	<b>0</b>	<b>200,073</b>	<b>200,073</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>100,831,203</b>	<b>0</b>	<b>0</b>	<b>70,717,964</b>	<b>70,717,964</b>	<b>0</b>	<b>0</b>	<b>20,719,804</b>	<b>20,719,804</b>	<b>0</b>	<b>9,393,435</b>	<b>9,393,435</b>

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,311	0	0	21,271,462	21,271,462	0	0	6,232,370	6,232,370	0	2,825,479	2,825,479	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,311	0	0	21,271,462	21,271,462	0	0	6,232,370	6,232,370	0	2,825,479	2,825,479	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
		TOTAL	251,172,982	3,430,269	74,361	177,357,700	180,862,330	1,022,594	800,928	46,848,287	48,671,809	426,123	21,212,720	21,638,843	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,679,545)	(60,091,349)	(17,606,290)	(7,981,906)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(738,771)	(574,136)	(164,635)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,418,316)	(60,665,485)	(17,770,925)	(7,981,906)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12E</b>
For Twelve Months Ended February 28, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,270,545	3,270,545	0	0	0	0	3,270,545
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	(24)	(24)	0	0	0	0	(24)
7/4	154550 Supply Chain Average Cost Variance	0	0	(641)	(641)	0	0	0	0	(641)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(34)	(34)	0	0	0	0	(34)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	76,179,853	37,803,529	0	113,983,382	60,898,144	30,950,898	15,281,709	6,852,631	0
TOTAL		76,179,853	37,803,529	3,269,846	117,253,228	60,898,144	30,950,898	15,281,709	6,852,631	3,269,846

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