

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,838,007	24,796,555	12,041,452
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,838,007	24,796,555	12,041,452
G-APL	Gas Net Adjusted Rate Base	464,395,028	317,182,388	147,212,640
	RATE OF RETURN	7.932%	7.818%	8.180%

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 January 31, 2018  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers - AMA Percent	02-01-2017 thru 01-31-2018	242,851 <b>100.000%</b>	160,895 <b>66.253%</b>	81,956 <b>33.747%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2017 thru 01-31-2018	13,938,532 <b>100.000%</b>	9,609,652 <b>68.943%</b>	4,328,880 <b>31.057%</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	02-01-2017 thru 01-31-2018	270,269,642 <b>100.000%</b>	184,421,681 <b>68.236%</b>	85,847,961 <b>31.764%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended January 31, 2018  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		74,561,528	62,492,356	8,088,844	3,980,328
	Direct O & M Accts 901 - 935		51,344,851	35,523,672	10,602,829	5,218,350
	Direct O & M Accts 901 - 905 Utility 9 Only		5,153,393	3,464,837	1,688,556	XXXXXX
	Adjustments		0			
	<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 January 31, 2018  
Average of Monthly Averages Basis

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

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	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

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	02-01-2017 thru 01-31-2018	21,486,073	14,646,491	6,839,582	
			<b>100.000%</b>	<b>68.167%</b>	<b>31.833%</b>	
12	Net Gas Plant (before ADFIT) - AMA Percent	01-01-2017 thru 01-31-2018	547,579,994	373,094,948	174,485,046	
			<b>100.000%</b>	<b>68.135%</b>	<b>31.865%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2017 thru 01-31-2018	62,302,096	45,605,256	16,696,840	
			<b>100.000%</b>	<b>73.200%</b>	<b>26.800%</b>	
14	Net Allocated Schedule M's - AMA Percent	02-01-2017 thru 01-31-2018	-46,955,483	-31,693,182	-15,262,301	
			<b>100.000%</b>	<b>67.496%</b>	<b>32.504%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended January 31, 2018	
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	153,108,298	0	153,108,298	108,196,066	0	108,196,066	44,912,232	0	44,912,232
99	4812XX	Commercial - Firm & Interruptible	71,618,703	0	71,618,703	51,500,813	0	51,500,813	20,117,890	0	20,117,890
99	4813XX	Industrial-Firm	3,233,966	0	3,233,966	1,925,235	0	1,925,235	1,308,731	0	1,308,731
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	288,677	0	288,677	257,155	0	257,155	31,522	0	31,522
99	499XXX	Unbilled Revenue	(5,400,982)	0	(5,400,982)	(4,202,868)	0	(4,202,868)	(1,198,114)	0	(1,198,114)
<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>			<b>222,848,662</b>	<b>0</b>	<b>222,848,662</b>	<b>157,676,401</b>	<b>0</b>	<b>157,676,401</b>	<b>65,172,261</b>	<b>0</b>	<b>65,172,261</b>
<b>OTHER OPERATING REVENUES:</b>											
99	483XXX	Sales for Resale	77,746,666	0	77,746,666	52,091,661	0	52,091,661	25,655,005	0	25,655,005
4	488000	Miscellaneous Service Revenues	17,759	0	17,759	8,911	0	8,911	8,848	0	8,848
99	4893XX	Transportation Revenues	5,778,450	0	5,778,450	5,193,844	0	5,193,844	584,606	0	584,606
99	493000	Rent from Gas Property	2,384	0	2,384	2,384	0	2,384	0	0	0
4	495XXX	Other Gas Revenues	1,049,111	398,189	1,447,300	134,593	284,124	418,717	914,518	114,065	1,028,583
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	(135,941)	(2,140,482)	(2,276,423)	(89,210)	(1,418,134)	(1,507,344)	(46,731)	(722,348)	(769,079)
<b>TOTAL OTHER OPERATING REVENUES</b>			<b>82,066,287</b>	<b>(1,742,293)</b>	<b>80,323,994</b>	<b>54,950,041</b>	<b>(1,134,010)</b>	<b>53,816,031</b>	<b>27,116,246</b>	<b>(608,283)</b>	<b>26,507,963</b>
<b>TOTAL GAS REVENUES</b>			<b>304,914,949</b>	<b>(1,742,293)</b>	<b>303,172,656</b>	<b>212,626,442</b>	<b>(1,134,010)</b>	<b>211,492,432</b>	<b>92,288,507</b>	<b>(608,283)</b>	<b>91,680,224</b>
<b>PRODUCTION EXPENSES:</b>											
G-804	804/805	City Gate Purchases	153,478,263	0	153,478,263	103,988,581	0	103,988,581	49,489,682	0	49,489,682
99	808XXX	Net Natural Gas Storage Transactions	(2,921,707)	0	(2,921,707)	(1,545,476)	0	(1,545,476)	(1,376,231)	0	(1,376,231)
99	811000	Gas Used for Products Extraction	(754,668)	0	(754,668)	(511,350)	0	(511,350)	(243,318)	0	(243,318)
10	813000	Other Gas Expenses	0	1,241,011	1,241,011	0	846,221	846,221	0	394,790	394,790
99	813010	Gas Technology Institute (GTI) Expenses	112,695	0	112,695	79,189	0	79,189	33,506	0	33,506
<b>TOTAL PRODUCTION EXPENSES</b>			<b>149,914,583</b>	<b>1,241,011</b>	<b>151,155,594</b>	<b>102,010,944</b>	<b>846,221</b>	<b>102,857,165</b>	<b>47,903,639</b>	<b>394,790</b>	<b>48,298,429</b>
<b>UNDERGROUND STORAGE EXPENSES:</b>											
1	814000	Supervision & Engineering	0	25,253	25,253	0	17,440	17,440	0	7,813	7,813
1	824000	Other Expenses	0	800,875	800,875	0	553,084	553,084	0	247,791	247,791
1	837000	Other Equipment	0	728,640	728,640	0	503,199	503,199	0	225,441	225,441
<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>			<b>0</b>	<b>1,554,768</b>	<b>1,554,768</b>	<b>0</b>	<b>1,073,723</b>	<b>1,073,723</b>	<b>0</b>	<b>481,045</b>	<b>481,045</b>
G-DEPX		Depreciation Expense-Underground Storage	0	785,236	785,236	0	542,284	542,284	0	242,952	242,952
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX		Taxes Other Than FIT	0	98,084	98,084	0	67,737	67,737	0	30,347	30,347

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	883,547	883,547	0	610,178	610,178	0	273,369	273,369
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,438,315	2,438,315	0	1,683,901	1,683,901	0	754,414	754,414

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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	455,602	1,279,504	1,735,106	325,312	882,128	1,207,440	130,290	397,376	527,666
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,657,677	1,093,634	4,751,311	2,323,434	753,984	3,077,418	1,334,243	339,650	1,673,893
3	875000	Measuring & Reg Sta Exp-General	139,961	0	139,961	94,370	0	94,370	45,591	0	45,591
3	876000	Measuring & Reg Sta Exp-Industrial	15,592	0	15,592	10,611	0	10,611	4,981	0	4,981
3	877000	Measuring & Reg Sta Exp-City Gate	131,403	0	131,403	61,225	0	61,225	70,178	0	70,178
3	878000	Meter & House Regulator Expenses	515,614	0	515,614	316,727	0	316,727	198,887	0	198,887
3	879000	Customer Installation Expenses	1,981,367	95,466	2,076,833	1,298,750	65,817	1,364,567	682,617	29,649	712,266
3	880000	Other Expenses	1,590,720	589,231	2,179,951	1,189,640	406,234	1,595,874	401,080	182,997	584,077
3	881000	Rents	0	44,229	44,229	0	30,493	30,493	0	13,736	13,736
	<b>MAINTENANCE</b>										
3	885000	Supervision & Engineering	200,938	0	200,938	112,976	0	112,976	87,962	0	87,962
3	887000	Mains	1,227,868	442	1,228,310	883,835	305	884,140	344,033	137	344,170
3	889000	Measuring & Reg Sta Exp-General	247,065	11,413	258,478	165,582	7,868	173,450	81,483	3,545	85,028
3	890000	Measuring & Reg Sta Exp-Industrial	962,085	13,213	975,298	927,085	9,109	936,194	35,000	4,104	39,104
3	891000	Measuring & Reg Sta Exp-City Gate	83,686	0	83,686	53,136	0	53,136	30,550	0	30,550
3	892000	Services	1,309,518	0	1,309,518	880,782	0	880,782	428,736	0	428,736
3	893000	Meters & House Regulators	1,416,647	643,973	2,060,620	966,096	443,974	1,410,070	450,551	199,999	650,550
3	894000	Other Equipment	2,789	244,283	247,072	91	168,416	168,507	2,698	75,867	78,565
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>		<b>13,938,532</b>	<b>4,015,388</b>	<b>17,953,920</b>	<b>9,609,652</b>	<b>2,768,328</b>	<b>12,377,980</b>	<b>4,328,880</b>	<b>1,247,060</b>	<b>5,575,940</b>
G-DEPX	Depreciation Expense-Distribution		15,886,683	64,599	15,951,282	10,674,189	44,080	10,718,269	5,212,494	20,519	5,233,013
G-OTX	Taxes Other Than FIT		17,865,424	0	17,865,424	14,958,651	0	14,958,651	2,906,773	0	2,906,773
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>		<b>33,752,107</b>	<b>64,599</b>	<b>33,816,706</b>	<b>25,632,840</b>	<b>44,080</b>	<b>25,676,920</b>	<b>8,119,267</b>	<b>20,519</b>	<b>8,139,786</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>47,690,639</b>	<b>4,079,987</b>	<b>51,770,626</b>	<b>35,242,492</b>	<b>2,812,408</b>	<b>38,054,900</b>	<b>12,448,147</b>	<b>1,267,579</b>	<b>13,715,726</b>



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For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	147,811	147,811	0	97,929	97,929	0	49,882	49,882
2	902000	Meter Reading Expenses	1,930,568	112,974	2,043,542	1,793,024	74,849	1,867,873	137,544	38,125	175,669
2	903XXX	Customer Records & Collection Expenses	1,251,438	4,891,110	6,142,548	871,481	3,240,507	4,111,988	379,957	1,650,603	2,030,560
2	904000	Uncollectible Accounts	0	1,733,977	1,733,977	0	1,148,812	1,148,812	0	585,165	585,165
2	905000	Misc Customer Accounts	0	157,727	157,727	0	104,499	104,499	0	53,228	53,228
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,182,006	7,043,599	10,225,605	2,664,505	4,666,596	7,331,101	517,501	2,377,003	2,894,504
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,960,980	171,963	9,132,943	7,586,846	113,931	7,700,777	1,374,134	58,032	1,432,166
2	909000	Advertising	3,766	619,622	623,388	3,633	410,518	414,151	133	209,104	209,237
2	910000	Misc Customer Service & Info Exp	0	183,325	183,325	0	121,458	121,458	0	61,867	61,867
TOTAL CUSTOMER SERVICE & INFO EXP			8,964,746	974,910	9,939,656	7,590,479	645,907	8,236,386	1,374,267	329,003	1,703,270
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-12A</b>
For Twelve Months Ended January 31, 2018	
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	148,127	8,861,437	9,009,564	99,787	6,322,990	6,422,777	48,340	2,538,447	2,586,787
4	921000	Office Supplies & Expenses	5,978	1,116,059	1,122,037	5,978	796,353	802,331	0	319,706	319,706
4	922000	Admin. Expenses Transferred - Credit	0	(18,648)	(18,648)	0	(13,306)	(13,306)	0	(5,342)	(5,342)
4	923000	Outside Services Employed	95,055	2,071,088	2,166,143	95,055	1,477,804	1,572,859	0	593,284	593,284
4	924000	Property Insurance Premium	0	290,310	290,310	0	207,148	207,148	0	83,162	83,162
4	925XXX	Injuries and Damages	4,708	841,237	845,945	4,619	600,256	604,875	89	240,981	241,070
4	926XXX	Employee Pensions and Benefits	615	389,346	389,961	615	277,814	278,429	0	111,532	111,532
4	928000	Regulatory Commission Expenses	859,567	273,483	1,133,050	619,755	195,141	814,896	239,812	78,342	318,154
4	930000	Miscellaneous General Expenses	39,313	1,002,749	1,042,062	28,098	715,502	743,600	11,215	287,247	298,462
4	931000	Rents	7,316	195,795	203,111	7,316	139,708	147,024	0	56,087	56,087
4	935000	Maintenance of General Plant	365,596	2,828,351	3,193,947	281,052	2,018,142	2,299,194	84,544	810,209	894,753
TOTAL ADMIN & GEN OPERATING EXP			1,526,275	17,851,207	19,377,482	1,142,275	12,737,552	13,879,827	384,000	5,113,655	5,497,655
G-DEPX	Depreciation Expense-General Plant		357,601	4,391,954	4,749,555	252,103	3,133,835	3,385,938	105,498	1,258,119	1,363,617
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	5,100,742	5,104,887	0	3,639,583	3,639,583	4,145	1,461,159	1,465,304
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	(404)	0	(404)	0	0	0	(404)	0	(404)
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	(192,203)	0	(192,203)	(192,203)	0	(192,203)	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			141,748	9,617,938	9,759,686	(76,797)	6,862,783	6,785,986	218,545	2,755,155	2,973,700
TOTAL ADMIN & GENERAL EXPENSES			1,668,023	27,469,145	29,137,168	1,065,478	19,600,335	20,665,813	602,545	7,868,810	8,471,355
TOTAL EXPENSES BEFORE FIT			211,419,997	43,246,967	254,666,964	148,573,898	30,255,368	178,829,266	62,846,099	12,991,599	75,837,698
NET OPERATING INCOME (LOSS) BEFORE FIT					48,505,692		32,663,166		15,842,526		
G-FIT	FEDERAL INCOME TAX				1,611,122		693,113		918,009		
G-FIT	DEFERRED FEDERAL INCOME TAX				10,076,627		7,188,330		2,888,297		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(20,064)		(14,832)		(5,232)		
GAS NET OPERATING INCOME (LOSS)					36,838,007		24,796,555		12,041,452		

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers - AMA		100.000%		66.253%		33.747%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		68.943%		31.057%		
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-495-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	55,679	398,189	453,868	55,524	284,124	339,648	155	114,065	114,220
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,020,588	0	3,020,588	1,479,413	0	1,479,413
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	943,242	0	943,242	269,346	0	269,346	673,896	0	673,896
4	495328	Residential Decoupling Deferral	1,723,060	0	1,723,060	1,670,932	0	1,670,932	52,128	0	52,128
4	495329	Amortization Res Decoupling Deferral	(5,575,008)	0	(5,575,008)	(4,914,473)	0	(4,914,473)	(660,535)	0	(660,535)
4	495338	Non-Res Decoupling Deferred Rev	979,053	0	979,053	1,468,226	0	1,468,226	(489,173)	0	(489,173)
4	495339	Amortization Non-Res Decoupling	(1,576,916)	0	(1,576,916)	(1,435,550)	0	(1,435,550)	(141,366)	0	(141,366)
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>1,049,111</b>	<b>398,189</b>	<b>1,447,300</b>	<b>134,593</b>	<b>284,124</b>	<b>418,717</b>	<b>914,518</b>	<b>114,065</b>	<b>1,028,583</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**  
**ALLOCATION OF PURCHASED GAS COSTS**  
For Twelve Months Ended January 31, 2018  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	104,665,335	0	104,665,335	70,445,276	0	70,445,276	34,220,059	0	34,220,059
1	804001	Pipeline Demand Costs	26,784,692	0	26,784,692	18,791,158	0	18,791,158	7,993,534	0	7,993,534
1	804002	Transport Variable Charges	635,515	0	635,515	448,205	0	448,205	187,310	0	187,310
6	804010	Gas Costs - Fixed Hedge	3,142	0	3,142	4,450	0	4,450	(1,308)	0	(1,308)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	385,161	0	385,161	259,753	0	259,753	125,408	0	125,408
6	804018	Merchandise Processing Fee	271,818	0	271,818	178,876	0	178,876	92,942	0	92,942
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	10,171,139	0	10,171,139	6,954,772	0	6,954,772	3,216,367	0	3,216,367
6	804700	Gas Costs - Offsystem Bookout	119,100	0	119,100	82,597	0	82,597	36,503	0	36,503
6	804711	Gas Costs - Offsystem Bookout Offset	(119,100)	0	(119,100)	(82,597)	0	(82,597)	(36,503)	0	(36,503)
6	804730	Gas Costs - Intracompany LDC Gas	7,456,360	0	7,456,360	5,019,984	0	5,019,984	2,436,376	0	2,436,376
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(23,014,338)	0	(23,014,338)	(15,331,497)	0	(15,331,497)	(7,682,841)	0	(7,682,841)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	26,119,439	0	26,119,439	17,217,604	0	17,217,604	8,901,835	0	8,901,835
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>153,478,263</b>	<b>0</b>	<b>153,478,263</b>	<b>103,988,581</b>	<b>0</b>	<b>103,988,581</b>	<b>49,489,682</b>	<b>0</b>	<b>49,489,682</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	68.236%	31.764%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	287,331	171,963	459,294	224,783	113,931	338,714	62,548	58,032	120,580
99	908600	Public Purpose Tariff Rider Expense Offset	8,981,582	0	8,981,582	7,632,050	0	7,632,050	1,349,532	0	1,349,532
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	(423,477)	0	(423,477)	(385,531)	0	(385,531)	(37,946)	0	(37,946)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,960,980	171,963	9,132,943	7,586,846	113,931	7,700,777	1,374,134	58,032	1,432,166

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.253%	33.747%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.552%	5.517%
	Total Cost of Debt		2.924%	2.905%
	Total Weighted Cost		2.924%	2.905%
G-APL	Net Rate Base	464,395,028	317,182,388	147,212,640
	Interest Deduction for FIT Calculation	13,550,940	9,274,413	4,276,527
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
<b>FEDERAL INCOME TAXES--GAS</b>		Report ID: <b>G-FIT-12A</b>		
For Twelve Months Ended January 31, 2018				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	303,172,656	211,492,432	91,680,224
G-OPS	Operating & Maintenance Expense	210,207,025	145,756,182	64,450,843
G-OPS	Book Deprec/Amort and Reg Amortizations	26,496,431	18,046,696	8,449,735
G-OTX	Taxes Other than FIT	17,963,508	15,026,388	2,937,120
	Net Operating Income Before FIT	48,505,692	32,663,166	15,842,526
G-INT	Less: Interest Expense	13,550,940	9,274,413	4,276,527
G-SCM	Schedule M Adjustments	(26,671,376)	(18,935,070)	(7,736,306)
	Taxable Net Operating Income	8,283,376	4,453,683	3,829,693
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	1,739,509	935,273	804,236
	Federal Income Tax on 2017 Income at 35%	(128,387)	(242,160)	113,773
	Total Federal Income Tax	1,611,122	693,113	918,009
G-DTE	Deferred FIT	10,076,627	7,188,330	2,888,297
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	11,667,685	7,866,611	3,801,074
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ADJUSTMENTS**  
For Twelve Months Ended January 31, 2018  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,288,232	10,468,000	26,756,232	10,951,154	7,449,304	18,400,458	5,337,078	3,018,696	8,355,774
12	997001	Contributions In Aid of Construction	0	443,537	443,537	0	302,204	302,204	0	141,333	141,333
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	609,713	609,713	0	435,055	435,055	0	174,658	174,658
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	3,102,487	0	3,102,487	1,883,493	0	1,883,493	1,218,994	0	1,218,994
4	997015	Airplane Lease Payments	0	178,288	178,288	0	127,216	127,216	0	51,072	51,072
12	997016	Redemption Expense Amortization	0	296,905	296,905	0	202,296	202,296	0	94,609	94,609
4	997020	FAS87 Current Pension Accrual	0	153,440	153,440	0	109,486	109,486	0	43,954	43,954
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	6,297,896	0	6,297,896	5,732,846	0	5,732,846	565,050	0	565,050
12	997032	Interest Rate Swaps	0	(1,138,060)	(1,138,060)	0	(775,417)	(775,417)	0	(362,643)	(362,643)
4	997033	DSM Tariff Rider	428,402	(851)	427,551	200,044	(607)	199,437	228,358	(244)	228,114
12	997048	AFUDC	0	(557,634)	(557,634)	0	(379,944)	(379,944)	0	(177,690)	(177,690)
11	997049	Tax Depreciation	0	(55,872,823)	(55,872,823)	0	(38,086,827)	(38,086,827)	0	(17,785,996)	(17,785,996)
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	(423,477)	0	(423,477)	(385,531)	0	(385,531)	(37,946)	0	(37,946)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(520,442)	(520,442)	0	(354,770)	(354,770)	0	(165,672)	(165,672)
4	997081	Deferred Compensation	0	198,774	198,774	0	141,833	141,833	0	56,941	56,941
4	997082	Meal Disallowances	0	128,360	128,360	0	91,590	91,590	0	36,770	36,770
4	997083	Paid Time Off	0	44,118	44,118	0	31,480	31,480	0	12,638	12,638
2	997084	Customer Uncollectibles	0	47,533	47,533	0	31,492	31,492	0	16,041	16,041
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	(3,574,824)	(3,574,824)	0	(2,435,706)	(2,435,706)	0	(1,139,118)	(1,139,118)
12	997102	Amort Idaho Earnings Test (254229)	(404)	0	(404)	0	0	0	(404)	0	(404)
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	(5,121,718)	0	(5,121,718)	(5,121,718)	0	(5,121,718)	0	0	0
99	997107	MDM System	(192,203)	0	(192,203)	(192,203)	0	(192,203)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	135,941	2,140,482	2,276,423	89,210	1,418,134	1,507,344	46,731	722,348	769,079
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	0	0	0	0	0	0	0	0	0
<b>TOTAL SCHEDULE M ADJUSTMENTS</b>			<b>25,294,356</b>	<b>(46,955,484)</b>	<b>(26,671,376)</b>	<b>12,758,111</b>	<b>(31,693,181)</b>	<b>(18,935,070)</b>	<b>7,525,997</b>	<b>(15,262,303)</b>	<b>(7,736,306)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.253%	33.747%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	68.236%	31.764%
G-ALL	11	Book Depreciation	100.000%	68.167%	31.833%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.135%	31.865%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended January 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	11,682,516	7,959,882	3,722,634
99	410100	Deferred Federal Income Tax Exp	(1,598,613)	(796,036)	(802,577)
		<b>SUBTOTAL</b>	<b>10,083,903</b>	<b>7,163,846</b>	<b>2,920,057</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(121,758)	(82,960)	(38,798)
99	411100	Deferred Federal Income Tax Exp	114,482	107,444	7,038
		<b>SUBTOTAL</b>	<b>(7,276)</b>	<b>24,484</b>	<b>(31,760)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>10,076,627</b>	<b>7,188,330</b>	<b>2,888,297</b>

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.135%	31.865%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	98,084	98,084	0	67,737	67,737	0	30,347	30,347
		TOTAL UNDERGROUND STORAGE TAX	0	98,084	98,084	0	67,737	67,737	0	30,347	30,347
		DISTRIBUTION									
99	408110	State Excise Tax	6,267,462	0	6,267,462	6,267,462	0	6,267,462	0	0	0
99	408120	Municipal Occupation & License Tax	7,098,256	0	7,098,256	5,912,345	0	5,912,345	1,185,911	0	1,185,911
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	4,440,547	0	4,440,547	2,778,844	0	2,778,844	1,661,703	0	1,661,703
99	409100	State Income Tax	59,159	0	59,159	0	0	0	59,159	0	59,159
		TOTAL DISTRIBUTION TAX	17,865,424	0	17,865,424	14,958,651	0	14,958,651	2,906,773	0	2,906,773
		TOTAL TAXES OTHER THAN FIT	17,865,424	98,084	17,963,508	14,958,651	67,737	15,026,388	2,906,773	30,347	2,937,120

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 January 31, 2018  
Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	39,801,038	39,822,361	0	28,399,633	28,399,633	21,323	11,401,405	11,422,728
TOTAL INTANGIBLE PLANT			1,823,522	41,690,387	43,513,909	1,022,594	29,747,759	30,770,353	800,928	11,942,628	12,743,556
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,269,009	1,269,009	0	894,780	894,780	0	374,229	374,229
1	351XXX	Structures & Improvements	0	2,187,422	2,187,422	0	1,510,634	1,510,634	0	676,788	676,788
1	352XXX	Wells	0	18,914,477	18,914,477	0	13,062,338	13,062,338	0	5,852,139	5,852,139
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	12,310,937	12,310,937	0	8,501,933	8,501,933	0	3,809,004	3,809,004
1	355000	Measuring & Regulating Equipment	0	981,691	981,691	0	677,956	677,956	0	303,735	303,735
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,276,754	2,276,754	0	1,572,326	1,572,326	0	704,428	704,428
TOTAL UNDERGROUND STORAGE PLAN			0	39,388,480	39,388,480	0	27,220,087	27,220,087	0	12,168,393	12,168,393
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	207,818	0	207,818	123,263	0	123,263	84,555	0	84,555
6	375000	Structures & Improvements	954,725	0	954,725	585,320	0	585,320	369,405	0	369,405
6	376000	Mains	315,774,368	2,512,521	318,286,889	207,259,554	1,714,444	208,973,998	108,514,814	798,077	109,312,891
6	378000	Measuring & Reg Station Equip-General	5,889,825	127,100	6,016,925	3,645,103	86,728	3,731,831	2,244,722	40,372	2,285,094
6	379000	Measuring & Reg Station Equip-City Gate	6,872,637	0	6,872,637	2,366,377	0	2,366,377	4,506,260	0	4,506,260
6	380000	Services	225,098,336	0	225,098,336	153,567,123	0	153,567,123	71,531,213	0	71,531,213
6	381000	Meters	77,569,773	0	77,569,773	53,812,876	0	53,812,876	23,756,897	0	23,756,897
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	3,363,323	0	3,363,323	2,613,680	0	2,613,680	749,643	0	749,643
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			635,819,400	2,639,621	638,459,021	424,037,221	1,801,172	425,838,393	211,782,179	838,449	212,620,628
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,815,545	2,109,190	4,924,735	2,718,109	1,504,991	4,223,100	97,436	604,199	701,635
4	390XXX	Structures & Improvements	5,692,887	22,965,280	28,658,167	4,091,140	16,386,646	20,477,786	1,601,747	6,578,634	8,180,381
4	391XXX	Office Furniture & Equipment	88,070	13,680,092	13,768,162	69,054	9,761,293	9,830,347	19,016	3,918,799	3,937,815
4	392XXX	Transportation Equipment	11,361,389	2,462,065	13,823,454	8,751,409	1,756,782	10,508,191	2,609,980	705,283	3,315,263
4	393000	Stores Equipment	155,507	907,028	1,062,535	119,805	647,201	767,006	35,702	259,827	295,529
4	394000	Tools, Shop & Garage Equipment	2,425,184	5,795,052	8,220,236	1,888,911	4,135,001	6,023,912	536,273	1,660,051	2,196,324

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended January 31, 2018  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	19,212	315,343	334,555	14,489	225,010	239,499	4,723	90,333	95,056
4	396XXX	Power Operated Equipment	3,298,635	1,054,958	4,353,593	2,458,277	752,755	3,211,032	840,358	302,203	1,142,561
4	397XXX	Communications Equipment	2,443,864	12,462,166	14,906,030	1,107,848	8,892,254	10,000,102	1,336,016	3,569,912	4,905,928
4	398000	Miscellaneous Equipment	2,115	80,720	82,835	1,111	57,597	58,708	1,004	23,123	24,127
		<b>TOTAL GENERAL PLANT</b>	<b>28,302,408</b>	<b>61,831,894</b>	<b>90,134,302</b>	<b>21,220,153</b>	<b>44,119,530</b>	<b>65,339,683</b>	<b>7,082,255</b>	<b>17,712,364</b>	<b>24,794,619</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>665,945,330</b>	<b>145,550,382</b>	<b>811,495,712</b>	<b>446,279,968</b>	<b>102,888,548</b>	<b>549,168,516</b>	<b>219,665,362</b>	<b>42,661,834</b>	<b>262,327,196</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(15,012,540)	(15,012,540)	0	(10,367,660)	(10,367,660)	0	(4,644,880)	(4,644,880)
G-ADEP		Distribution Plant	(207,534,370)	(1,709,538)	(209,243,908)	(136,386,910)	(1,166,520)	(137,553,430)	(71,147,460)	(543,018)	(71,690,478)
G-ADEP		General Plant	(9,704,371)	(18,122,136)	(27,826,507)	(6,799,561)	(12,930,869)	(19,730,430)	(2,904,810)	(5,191,267)	(8,096,077)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(217,238,741)</b>	<b>(34,844,214)</b>	<b>(252,082,955)</b>	<b>(143,186,471)</b>	<b>(24,465,049)</b>	<b>(167,651,520)</b>	<b>(74,052,270)</b>	<b>(10,379,165)</b>	<b>(84,431,435)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(261,094)	(484,992)	(746,086)	(180,931)	(346,061)	(526,992)	(80,163)	(138,931)	(219,094)
G-AAMT		Misc IT Intangible Plant - 3031XX	(14,220)	(10,826,314)	(10,840,534)	0	(7,725,009)	(7,725,009)	(14,220)	(3,101,305)	(3,115,525)
G-AAMT		Underground Storage	0	(240,447)	(240,447)	0	(166,053)	(166,053)	0	(74,394)	(74,394)
G-AAMT		General Plant - 390200, 396200	(493)	(5,206)	(5,699)	(282)	(3,715)	(3,997)	(211)	(1,491)	(1,702)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(275,807)</b>	<b>(11,556,959)</b>	<b>(11,832,766)</b>	<b>(181,213)</b>	<b>(8,240,838)</b>	<b>(8,422,051)</b>	<b>(94,594)</b>	<b>(3,316,121)</b>	<b>(3,410,715)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(217,514,548)</b>	<b>(46,401,173)</b>	<b>(263,915,721)</b>	<b>(143,367,684)</b>	<b>(32,705,887)</b>	<b>(176,073,571)</b>	<b>(74,146,864)</b>	<b>(13,695,286)</b>	<b>(87,842,150)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>448,430,782</b>	<b>99,149,209</b>	<b>547,579,991</b>	<b>302,912,284</b>	<b>70,182,661</b>	<b>373,094,945</b>	<b>145,518,498</b>	<b>28,966,548</b>	<b>174,485,046</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(103,694,975)	(103,694,975)	0	(70,652,571)	(70,652,571)	0	(33,042,404)	(33,042,404)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,559,490)	(17,559,490)	0	(12,524,299)	(12,524,299)	0	(5,035,191)	(5,035,191)
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	(767,962)	(767,962)	0	(523,251)	(523,251)	0	(244,711)	(244,711)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(122,022,427)</b>	<b>(122,022,427)</b>	<b>0</b>	<b>(83,700,121)</b>	<b>(83,700,121)</b>	<b>0</b>	<b>(38,322,306)</b>	<b>(38,322,306)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>448,430,782</b>	<b>(22,873,218)</b>	<b>425,557,564</b>	<b>302,912,284</b>	<b>(13,517,460)</b>	<b>289,394,824</b>	<b>145,518,498</b>	<b>(9,355,758)</b>	<b>136,162,740</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%	68.236%	31.764%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.135%	31.865%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	448,430,782	(22,873,218)	425,557,564	302,912,284	(13,517,460)	289,394,824	145,518,498	(9,355,758)	136,162,740
	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	9,875,620	9,875,620	0	6,820,103	6,820,103	0	3,055,517	3,055,517
4	252000 Customer Advances	(50,931)	(1,811)	(52,742)	(6,394)	(1,292)	(7,686)	(44,537)	(519)	(45,056)
99	235199 Customer Deposits	(543,156)	0	(543,156)	(543,156)	0	(543,156)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	(89,990)	0	(89,990)	(75,288)	0	(75,288)	(14,702)	0	(14,702)
99	182302 WA Excess Nat Gas Line Extension	4,446,783	0	4,446,783	4,446,783	0	4,446,783	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,514,311)	0	(1,514,311)	(1,514,311)	0	(1,514,311)	0	0	0
C-WKC	Working Capital	20,984,196	0	20,984,196	14,703,246	0	14,703,246	6,280,950	0	6,280,950
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	23,232,591	15,604,873	38,837,464	17,010,880	10,776,684	27,787,564	6,221,711	4,828,189	11,049,900
	NET RATE BASE	471,663,373	(7,268,345)	464,395,028	319,923,164	(2,740,776)	317,182,388	151,740,209	(4,527,569)	147,212,640

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: G-DEPX-12A
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
Steam (ED-AN)	8,119,992	8,119,992											
Hydro (ED-AN)	11,578,776	11,578,776											
Other (ED-AN)	9,715,835	9,715,835											
<b>Total Electric Production</b>	<b>29,414,603</b>	<b>29,414,603</b>											
<b>Electric Transmission</b>													
ED-AN	12,375,233	12,375,233											
<b>Total Electric Transmission</b>	<b>12,375,233</b>	<b>12,375,233</b>											
<b>Electric Distribution</b>													
ED-AN	57,603	57,603											
ED-ID	16,979,976	16,979,976											
ED-WA	29,980,030	29,980,030											
<b>Total Electric Distribution</b>	<b>47,017,609</b>	<b>47,017,609</b>											
<b>Gas Underground Storage</b>													
1 GD-AN	785,236		785,236			785,236	785,236		542,284	542,284		242,952	242,952
GD-OR	137,586			137,586									
<b>Total Gas Underground Storage</b>	<b>922,822</b>		<b>785,236</b>	<b>137,586</b>		<b>785,236</b>	<b>785,236</b>		<b>542,284</b>	<b>542,284</b>		<b>242,952</b>	<b>242,952</b>
<b>Gas Distribution</b>													
6 GD-AN	64,599		64,599			64,599	64,599		44,080	44,080		20,519	20,519
GD-ID	5,212,494		5,212,494		5,212,494	5,212,494	5,212,494				5,212,494		5,212,494
GD-WA	10,674,189		10,674,189		10,674,189	10,674,189	10,674,189	10,674,189		10,674,189			
GD-OR	7,205,751			7,205,751									
<b>Total Gas Distribution</b>	<b>23,157,033</b>		<b>15,951,282</b>	<b>7,205,751</b>	<b>15,886,683</b>	<b>64,599</b>	<b>15,951,282</b>	<b>10,674,189</b>	<b>44,080</b>	<b>10,718,269</b>	<b>5,212,494</b>	<b>20,519</b>	<b>5,233,013</b>
<b>General Plant</b>													
ED-AN	2,812,235	2,812,235											
ED-ID	239,579	239,579											
ED-WA	640,430	640,430											
7,4 CD-AA	19,081,435	13,382,765	3,921,044	1,777,626		3,921,044	3,921,044		2,797,822	2,797,822		1,123,222	1,123,222
9,4 CD-AN	994,748	773,069	221,679			221,679	221,679		158,177	158,177		63,502	63,502
9 CD-ID	349,285	271,447	77,838		77,838	77,838	77,838				77,838		77,838
9 CD-WA	280,492	217,984	62,508		62,508	62,508	62,508	62,508		62,508			
8,4 GD-AA	311,522		213,586	97,936		213,586	213,586		152,402	152,402		61,184	61,184
4 GD-AN	35,645		35,645			35,645	35,645		25,434	25,434		10,211	10,211
GD-ID	27,660		27,660		27,660	27,660	27,660				27,660		27,660
GD-WA	189,595		189,595		189,595	189,595	189,595	189,595		189,595			
GD-OR	186,521			186,521									
<b>Total General Plant</b>	<b>25,149,147</b>	<b>18,337,509</b>	<b>4,749,555</b>	<b>2,062,083</b>	<b>357,601</b>	<b>4,391,954</b>	<b>4,749,555</b>	<b>252,103</b>	<b>3,133,835</b>	<b>3,385,938</b>	<b>105,498</b>	<b>1,258,119</b>	<b>1,363,617</b>
<b>Total Depreciation Expense</b>	<b>138,036,447</b>	<b>107,144,954</b>	<b>21,486,073</b>	<b>9,405,420</b>	<b>16,244,284</b>	<b>5,241,789</b>	<b>21,486,073</b>	<b>10,926,292</b>	<b>3,720,199</b>	<b>14,646,491</b>	<b>5,317,992</b>	<b>1,521,590</b>	<b>6,839,582</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 DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	68.236%	31.764%



**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended January 31, 2018  
 Average of Monthly Averages Basis

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

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	237,452	237,452												
<b>Total Production/Transmission</b>		<b>1,155,852</b>	<b>1,155,852</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,915	5,915												
<b>Total Distribution</b>		<b>30,068</b>	<b>30,068</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	24,295,316	17,039,519	4,992,445	2,263,352		4,992,445	4,992,445		3,562,309	3,562,309		1,430,136	1,430,136	
9,4	CD-AN	17,353	13,486	3,867			3,867	3,867		2,759	2,759		1,108	1,108	
9,4	CD-ID	18,602	14,457	4,145			4,145	4,145				4,145		4,145	
	ED-AN	1,309,382	1,309,382												
	ED-ID	396	396												
	ED-WA	707,470	707,470												
8,4	GD-AA	152,315		104,430	47,885		104,430	104,430		74,515	74,515		29,915	29,915	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>26,500,834</b>	<b>19,084,710</b>	<b>5,104,887</b>	<b>2,311,237</b>		<b>4,145</b>	<b>5,100,742</b>	<b>5,104,887</b>		<b>3,639,583</b>	<b>3,639,583</b>	<b>4,145</b>	<b>1,461,159</b>	<b>1,465,304</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>28,391,539</b>	<b>20,746,278</b>	<b>5,270,160</b>	<b>2,375,101</b>		<b>43,949</b>	<b>5,226,211</b>	<b>5,270,160</b>	<b>24,862</b>	<b>3,729,105</b>	<b>3,753,967</b>	<b>19,087</b>	<b>1,497,106</b>	<b>1,516,193</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-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(297,517,653)	(297,517,653)											
	Hydro (ED-AN)	(127,681,345)	(127,681,345)											
	Other (ED-AN)	(115,355,125)	(115,355,125)											
<b>Total Electric Production</b>		<b>(540,554,123)</b>	<b>(540,554,123)</b>											
<b>Electric Transmission</b>														
	ED-AN	(209,795,653)	(209,795,653)											
<b>Total Electric Transmission</b>		<b>(209,795,653)</b>	<b>(209,795,653)</b>											
<b>Electric Distribution</b>														
	ED-AN	(109,427)	(109,427)											
	ED-ID	(197,684,261)	(197,684,261)											
	ED-WA	(315,635,849)	(315,635,849)											
<b>Total Electric Distribution</b>		<b>(513,429,537)</b>	<b>(513,429,537)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(15,012,540)	(15,012,540)		(15,012,540)	(15,012,540)		(10,367,660)	(10,367,660)		(4,644,880)	(4,644,880)		
	GD-OR	(954,998)		(954,998)										
<b>Total Gas Underground Storage</b>		<b>(15,967,538)</b>	<b>(15,012,540)</b>	<b>(954,998)</b>	<b>(15,012,540)</b>	<b>(15,012,540)</b>		<b>(10,367,660)</b>	<b>(10,367,660)</b>		<b>(4,644,880)</b>	<b>(4,644,880)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,709,538)	(1,709,538)		(1,709,538)	(1,709,538)		(1,166,520)	(1,166,520)		(543,018)	(543,018)		
	GD-ID	(71,147,460)	(71,147,460)		(71,147,460)	(71,147,460)				(71,147,460)		(71,147,460)		
	GD-WA	(136,386,910)	(136,386,910)		(136,386,910)	(136,386,910)	(136,386,910)		(136,386,910)					
	GD-OR	(104,861,036)		(104,861,036)										
<b>Total Gas Distribution</b>		<b>(314,104,944)</b>	<b>(209,243,908)</b>	<b>(104,861,036)</b>	<b>(207,534,370)</b>	<b>(1,709,538)</b>	<b>(209,243,908)</b>	<b>(136,386,910)</b>	<b>(1,166,520)</b>	<b>(137,553,430)</b>	<b>(71,147,460)</b>	<b>(543,018)</b>	<b>(71,690,478)</b>	
<b>General Plant</b>														
	ED-AN	(46,829,502)	(46,829,502)											
	ED-ID	(9,342,696)	(9,342,696)											
	ED-WA	(18,400,179)	(18,400,179)											
7,4	CD-AA	(54,497,314)	(38,221,691)	(11,198,653)	(5,076,970)	(11,198,653)	(11,198,653)		(7,990,687)	(7,990,687)		(3,207,966)	(3,207,966)	
9,4	CD-AN	(11,922,595)	(9,265,645)	(2,656,950)		(2,656,950)	(2,656,950)		(1,895,840)	(1,895,840)		(761,110)	(761,110)	
9	CD-ID	(5,864,850)	(4,557,868)	(1,306,982)		(1,306,982)	(1,306,982)				(1,306,982)		(1,306,982)	
9	CD-WA	(3,941,843)	(3,063,403)	(878,440)		(878,440)	(878,440)	(878,440)		(878,440)			(878,440)	
8,4	GD-AA	(2,296,057)		(1,574,223)	(721,834)	(1,574,223)	(1,574,223)		(1,123,271)	(1,123,271)		(450,952)	(450,952)	
4	GD-AN	(2,692,310)		(2,692,310)		(2,692,310)	(2,692,310)		(1,921,071)	(1,921,071)		(771,239)	(771,239)	
	GD-ID	(1,597,828)		(1,597,828)		(1,597,828)	(1,597,828)				(1,597,828)		(1,597,828)	
	GD-WA	(5,921,121)		(5,921,121)		(5,921,121)	(5,921,121)	(5,921,121)		(5,921,121)			(5,921,121)	
	GD-OR	(4,821,598)		(4,821,598)										
<b>Total General Plant</b>		<b>(168,127,893)</b>	<b>(129,680,984)</b>	<b>(27,826,507)</b>	<b>(10,620,402)</b>	<b>(9,704,371)</b>	<b>(18,122,136)</b>	<b>(27,826,507)</b>	<b>(6,799,561)</b>	<b>(12,930,869)</b>	<b>(19,730,430)</b>	<b>(2,904,810)</b>	<b>(5,191,267)</b>	<b>(8,096,077)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,761,979,688)</b>	<b>(1,393,460,297)</b>	<b>(252,082,955)</b>	<b>(116,436,436)</b>	<b>(217,238,741)</b>	<b>(34,844,214)</b>	<b>(252,082,955)</b>	<b>(143,186,471)</b>	<b>(24,465,049)</b>	<b>(167,651,520)</b>	<b>(74,052,270)</b>	<b>(10,379,165)</b>	<b>(84,431,435)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
Print Date-Time: 5/3/2018 10:39 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	68.236%	31.764%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	(10,677,088)	(10,677,088)												
Misc Intangible Plt (303000 ED-AN	(1,514,124)	(1,514,124)												
<b>Total Production/Transmission</b>	<b>(12,191,212)</b>	<b>(12,191,212)</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	(183,478)	(183,478)												
Misc Intangible Plt (303000 ED-WA	(35,097)	(35,097)												
<b>Total Distribution</b>	<b>(218,575)</b>	<b>(218,575)</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	(2,259,621)	(1,584,785)	(464,330)	(210,506)		(464,330)	(464,330)		(331,318)	(331,318)		(133,012)	(133,012)	
9,4 CD-AN	(92,715)	(72,053)	(20,662)			(20,662)	(20,662)		(14,743)	(14,743)		(5,919)	(5,919)	
GD-ID	(80,163)		(80,163)			(80,163)	(80,163)					(80,163)	(80,163)	
GD-WA	(180,931)		(180,931)			(180,931)	(180,931)		(180,931)	(180,931)				
GD-OR	(85,324)			(85,324)										
<b>Total General Plant - 303000</b>	<b>(2,698,754)</b>	<b>(1,656,838)</b>	<b>(746,086)</b>	<b>(295,830)</b>	<b>(261,094)</b>	<b>(484,992)</b>	<b>(746,086)</b>	<b>(180,931)</b>	<b>(346,061)</b>	<b>(526,992)</b>	<b>(80,163)</b>	<b>(138,931)</b>	<b>(219,094)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	(51,056,304)	(35,808,338)	(10,491,560)	(4,756,406)		(10,491,560)	(10,491,560)		(7,486,148)	(7,486,148)		(3,005,412)	(3,005,412)	
9,4 CD-AN	(44,981)	(34,957)	(10,024)			(10,024)	(10,024)		(7,153)	(7,153)		(2,871)	(2,871)	
9 CD-ID	(63,811)	(49,591)	(14,220)			(14,220)	(14,220)					(14,220)	(14,220)	
ED-AN	(1,836,077)	(1,836,077)												
ED-ID	(2,924)	(2,924)												
ED-WA	(2,514,696)	(2,514,696)												
8,4 GD-AA	(473,630)		(324,730)	(148,900)		(324,730)	(324,730)		(231,708)	(231,708)		(93,022)	(93,022)	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031</b>	<b>(55,992,423)</b>	<b>(40,246,583)</b>	<b>(10,840,534)</b>	<b>(4,905,306)</b>	<b>(14,220)</b>	<b>(10,826,314)</b>	<b>(10,840,534)</b>		<b>(7,725,009)</b>	<b>(7,725,009)</b>	<b>(14,220)</b>	<b>(3,101,305)</b>	<b>(3,115,525)</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	(240,447)		(240,447)			(240,447)	(240,447)		(166,053)	(166,053)		(74,394)	(74,394)	
<b>Total Gas Underground Storage</b>	<b>(240,447)</b>		<b>(240,447)</b>			<b>(240,447)</b>	<b>(240,447)</b>		<b>(166,053)</b>	<b>(166,053)</b>		<b>(74,394)</b>	<b>(74,394)</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	(25,333)	(17,767)	(5,206)	(2,360)		(5,206)	(5,206)		(3,715)	(3,715)		(1,491)	(1,491)	
9 CD-ID	(946)	(735)	(211)			(211)	(211)					(211)	(211)	
9 CD-WA	(1,267)	(985)	(282)			(282)	(282)		(282)	(282)				
4 ED-AN	(90,617)	(90,617)												
ED-WA	0	0												
GD-WA	0		0			0	0		0	0				
GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>	<b>(118,163)</b>	<b>(110,104)</b>	<b>(5,699)</b>	<b>(2,360)</b>	<b>(493)</b>	<b>(5,206)</b>	<b>(5,699)</b>	<b>(282)</b>	<b>(3,715)</b>	<b>(3,997)</b>	<b>(211)</b>	<b>(1,491)</b>	<b>(1,702)</b>	
<b>Total Accumulated Amortization</b>	<b>(71,459,574)</b>	<b>(54,423,312)</b>	<b>(11,832,766)</b>	<b>(5,203,496)</b>	<b>(275,807)</b>	<b>(11,556,959)</b>	<b>(11,832,766)</b>	<b>(181,213)</b>	<b>(8,240,838)</b>	<b>(8,422,051)</b>	<b>(94,594)</b>	<b>(3,316,121)</b>	<b>(3,410,715)</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-12A</b>
For Twelve Months Ended January 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,515,424	0	0	0	0	2,515,424	0	0	2,515,424	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	9,932,722	0	0	6,966,315	6,966,315	0	0	2,041,075	2,041,075	0	925,332	925,332
9		CD-WA / ID / AN	1,652,388	706,826	339,789	237,538	1,284,153	202,684	97,436	68,115	368,235	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>15,347,742</b>	<b>720,437</b>	<b>702,068</b>	<b>7,226,627</b>	<b>8,649,132</b>	<b>2,718,108</b>	<b>97,436</b>	<b>2,109,190</b>	<b>4,924,734</b>	<b>848,544</b>	<b>925,332</b>	<b>1,773,876</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,155,363	1,052,423	2,512,223	4,590,717	8,155,363	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,496,219	0	0	0	0	2,496,219	0	0	2,496,219	0	0	0
99		GD-OR / AS	3,645,498	0	0	0	0	0	0	0	0	3,645,498	0	3,645,498
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,225,419	0	0	70,293,098	70,293,098	0	0	20,595,321	20,595,321	0	9,337,000	9,337,000
9		CD-WA / ID / AN	24,979,254	5,562,005	5,585,809	8,264,813	19,412,627	1,594,921	1,601,747	2,369,959	5,566,627	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>139,501,753</b>	<b>6,614,428</b>	<b>8,098,032</b>	<b>83,148,628</b>	<b>97,861,088</b>	<b>4,091,140</b>	<b>1,601,747</b>	<b>22,965,280</b>	<b>28,658,167</b>	<b>3,645,498</b>	<b>9,337,000</b>	<b>12,982,498</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	6,241,525	1,013,486	0	5,228,039	6,241,525	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,103	0	0	0	0	164	0	1,939	2,103	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	625,698	0	0	0	0	0	0	428,991	428,991	0	196,707	196,707
7		CD-AA	64,342,675	0	0	45,126,735	45,126,735	0	0	13,221,776	13,221,776	0	5,994,164	5,994,164
9		CD-WA / ID / AN	517,350	240,243	66,314	95,502	402,059	68,890	19,016	27,385	115,291	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>71,729,351</b>	<b>1,253,729</b>	<b>66,314</b>	<b>50,450,276</b>	<b>51,770,319</b>	<b>69,054</b>	<b>19,016</b>	<b>13,680,091</b>	<b>13,768,161</b>	<b>0</b>	<b>6,190,871</b>	<b>6,190,871</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	40,291,021	19,134,814	7,918,515	13,237,692	40,291,021	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,231,951	0	0	0	0	8,154,929	2,375,233	1,701,789	12,231,951	0	0	0
99		GD-OR / AS	4,107,039	0	0	0	0	0	0	0	0	4,107,039	0	4,107,039
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	917,589	0	0	643,551	643,551	0	0	188,555	188,555	0	85,483	85,483
9		CD-WA / ID / AN	6,295,486	2,080,121	818,640	1,993,776	4,892,537	596,481	234,747	571,721	1,402,949	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>63,843,086</b>	<b>21,214,935</b>	<b>8,737,155</b>	<b>15,875,019</b>	<b>45,827,109</b>	<b>8,751,410</b>	<b>2,609,980</b>	<b>2,462,065</b>	<b>13,823,455</b>	<b>4,107,039</b>	<b>85,483</b>	<b>4,192,522</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0
99		GD-OR / AS	47,547	0	0	0	0	0	0	0	47,547	0	47,547
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	4,372,337	110,357	124,503	3,163,102	3,397,962	31,645	35,702	907,028	974,375	0	0
		<b>TOTAL ACCOUNT</b>	<b>4,907,294</b>	<b>120,818</b>	<b>138,866</b>	<b>3,537,528</b>	<b>3,797,212</b>	<b>119,805</b>	<b>35,702</b>	<b>907,028</b>	<b>1,062,535</b>	<b>47,547</b>	<b>47,547</b>
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	4,271,708	805,301	255,851	3,210,556	4,271,708	0	0	0	0	0	0
99		GD-WA / ID / AN	2,589,918	0	0	0	0	1,884,733	319,680	385,505	2,589,918	0	0
99		GD-OR / AS	917,463	0	0	0	0	0	0	0	917,463	0	917,463
8		GD-AA	3,799,085	0	0	0	0	0	0	2,604,729	2,604,729	0	1,194,356
7		CD-AA	13,428,616	0	0	9,418,160	9,418,160	0	0	2,759,446	2,759,446	0	1,251,010
9		CD-WA / ID / AN	1,194,265	14,567	755,329	158,227	928,123	4,177	216,593	45,372	266,142	0	0
		<b>TOTAL ACCOUNT</b>	<b>26,201,055</b>	<b>819,868</b>	<b>1,011,180</b>	<b>12,786,943</b>	<b>14,617,991</b>	<b>1,888,910</b>	<b>536,273</b>	<b>5,795,052</b>	<b>8,220,235</b>	<b>917,463</b>	<b>2,445,366</b>
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	82,029	0	0	82,029	82,029	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>82,029</b>	<b>0</b>	<b>0</b>	<b>82,029</b>	<b>82,029</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	1,205,697	210,217	26,168	969,312	1,205,697	0	0	0	0	0	0
99		GD-WA / ID / AN	136,842	0	0	0	0	14,131	4,609	118,102	136,842	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	393,655	0	0	276,090	276,090	0	0	80,892	80,892	0	36,673
9		CD-WA / ID / AN	27,952	1,248	398	20,077	21,723	358	114	5,757	6,229	0	0
		<b>TOTAL ACCOUNT</b>	<b>1,966,365</b>	<b>211,465</b>	<b>26,566</b>	<b>1,265,479</b>	<b>1,503,510</b>	<b>14,489</b>	<b>4,723</b>	<b>315,343</b>	<b>334,555</b>	<b>40,917</b>	<b>87,383</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,913,872	14,476,264	9,493,272	7,944,336	31,913,872	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,963,067	0	0	0	0	2,386,055	751,883	825,129	3,963,067	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	
		<b>TOTAL ACCOUNT</b>	<b>37,714,358</b>	<b>14,728,125</b>	<b>9,801,812</b>	<b>8,737,761</b>	<b>33,267,698</b>	<b>2,458,277</b>	<b>840,358</b>	<b>1,054,958</b>	<b>4,353,593</b>	<b>43,834</b>	<b>49,233</b>	<b>93,067</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,984,074	12,099,075	6,415,343	45,469,656	63,984,074	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,178,597	0	0	0	0	685,556	493,041	0	1,178,597	0	0	
99		GD-OR / AS	1,218,586	0	0	0	0	0	0	0	0	1,218,586	0	
8		GD-AA	1,039,053	0	0	0	0	0	0	712,396	712,396	0	326,657	
7		CD-AA	47,103,031	0	0	33,035,711	33,035,711	0	0	9,679,202	9,679,202	0	4,388,118	
9		CD-WA / ID / AN	14,968,973	1,472,670	2,939,728	7,220,740	11,633,138	422,292	842,975	2,070,568	3,335,835	0	0	
		<b>TOTAL ACCOUNT</b>	<b>129,492,314</b>	<b>13,571,745</b>	<b>9,355,071</b>	<b>85,726,107</b>	<b>108,652,923</b>	<b>1,107,848</b>	<b>1,336,016</b>	<b>12,462,166</b>	<b>14,906,030</b>	<b>1,218,586</b>	<b>4,714,775</b>	<b>5,933,361</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,337	0	6,560	142,777	149,337	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	387,633	0	0	271,866	271,866	0	0	79,655	79,655	0	36,112	
9		CD-WA / ID / AN	14,274	3,875	3,500	3,718	11,093	1,111	1,004	1,066	3,181	0	0	
		<b>TOTAL ACCOUNT</b>	<b>553,611</b>	<b>3,875</b>	<b>10,060</b>	<b>418,361</b>	<b>432,296</b>	<b>1,111</b>	<b>1,004</b>	<b>80,721</b>	<b>82,836</b>	<b>2,367</b>	<b>36,112</b>	<b>38,479</b>
		<b>TOTAL GENERAL PLANT</b>	<b>491,338,958</b>	<b>59,259,425</b>	<b>37,947,124</b>	<b>269,254,758</b>	<b>366,461,307</b>	<b>21,220,152</b>	<b>7,082,255</b>	<b>61,831,894</b>	<b>90,134,301</b>	<b>10,871,795</b>	<b>23,871,555</b>	<b>34,743,350</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-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,669,202	323,000	0	10,346,202	10,669,202	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>22,075,490</b>	<b>323,000</b>	<b>0</b>	<b>16,797,878</b>	<b>17,120,878</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	9,990,697	3,591,338	2,940	6,396,419	9,990,697	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	781,945	0	0	0	0	0	0	536,117	536,117	0	245,828	
7		CD-AA	75,358,698	0	0	52,852,823	52,852,823	0	0	15,485,459	15,485,459	0	7,020,416	
9		CD-WA / ID / AN	183,743	0	74,361	68,435	142,796	0	21,323	19,624	40,947	0	0	
		<b>TOTAL ACCOUNT</b>	<b>86,315,083</b>	<b>3,591,338</b>	<b>77,301</b>	<b>59,317,677</b>	<b>62,986,316</b>	<b>0</b>	<b>21,323</b>	<b>16,041,200</b>	<b>16,062,523</b>	<b>0</b>	<b>7,266,244</b>	<b>7,266,244</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	6,066,290	0	0	4,254,592	4,254,592	0	0	1,246,562	1,246,562	0	565,136	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,066,290</b>	<b>0</b>	<b>0</b>	<b>4,254,592</b>	<b>4,254,592</b>	<b>0</b>	<b>0</b>	<b>1,246,562</b>	<b>1,246,562</b>	<b>0</b>	<b>565,136</b>	<b>565,136</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-12A
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
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	8,454,176	0	0	5,929,336	5,929,336	0	0	1,737,249	1,737,249	0	787,591	787,591
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	8,454,176	0	0	5,929,336	5,929,336	0	0	1,737,249	1,737,249	0	787,591	787,591
	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	273,613	0	0	191,898	191,898	0	0	56,225	56,225	0	25,490	25,490
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	273,613	0	0	191,898	191,898	0	0	56,225	56,225	0	25,490	25,490
		TOTAL	224,015,855	3,914,338	77,301	157,209,345	161,200,984	1,022,594	800,928	41,690,389	43,513,911	426,123	18,874,837	19,300,960

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-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(84,680,879)	(59,390,934)	(17,401,074)	(7,888,871)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(710,865)	(552,449)	(158,416)	0
7	283750 CD-AA	0	0	0	0
	Total	(85,391,744)	(59,943,383)	(17,559,490)	(7,888,871)

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-12A</b>
For Twelve Months Ended January 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,215,858	3,215,858	0	0	0	0	3,215,858
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	432	432	0	0	0	0	432
7/4	154550 Supply Chain Average Cost Variance	0	0	16	16	0	0	0	0	16
7/4	154560 Supply Chain Invoice Price Variance	0	0	(5)	(5)	0	0	0	0	(5)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	77,292,293	36,770,334	0	114,062,627	62,589,047	30,489,384	14,703,246	6,280,950	0
<b>TOTAL</b>		<b>77,292,293</b>	<b>36,770,334</b>	<b>3,216,301</b>	<b>117,278,928</b>	<b>62,589,047</b>	<b>30,489,384</b>	<b>14,703,246</b>	<b>6,280,950</b>	<b>3,216,301</b>

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