

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

AVISTA UTILITIES

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

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

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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

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AVISTA UTILITIES

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

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended December 31, 2017	
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AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

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AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

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Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	145,639	8,711,324	8,856,963	97,338	6,215,878	6,313,216	48,301	2,495,446	2,543,747
4	921000	Office Supplies & Expenses	6,017	1,124,913	1,130,930	6,017	802,670	808,687	0	322,243	322,243
4	922000	Admin. Expenses Transferred - Credit	0	(18,821)	(18,821)	0	(13,430)	(13,430)	0	(5,391)	(5,391)
4	923000	Outside Services Employed	85,055	2,067,564	2,152,619	85,055	1,475,290	1,560,345	0	592,274	592,274
4	924000	Property Insurance Premium	0	295,894	295,894	0	211,132	211,132	0	84,762	84,762
4	925XXX	Injuries and Damages	4,708	842,386	847,094	4,619	601,076	605,695	89	241,310	241,399
4	926XXX	Employee Pensions and Benefits	615	389,385	390,000	615	277,842	278,457	0	111,543	111,543
4	928000	Regulatory Commission Expenses	840,904	274,751	1,115,655	600,529	196,046	796,575	240,375	78,705	319,080
4	930000	Miscellaneous General Expenses	37,214	1,150,496	1,187,710	26,112	820,925	847,037	11,102	329,571	340,673
4	931000	Rents	7,440	192,566	200,006	7,440	137,404	144,844	0	55,162	55,162
4	935000	Maintenance of General Plant	429,209	2,795,737	3,224,946	339,982	1,994,870	2,334,852	89,227	800,867	890,094
TOTAL ADMIN & GEN OPERATING EXP			1,556,801	17,826,195	19,382,996	1,167,707	12,719,703	13,887,410	389,094	5,106,492	5,495,586
G-DEPX		Depreciation Expense-General Plant	353,151	4,300,037	4,653,188	248,015	3,068,248	3,316,263	105,136	1,231,789	1,336,925
G-AMTX		Amortization Expense - General Plant - 303000	39,803	124,609	164,412	24,862	88,914	113,776	14,941	35,695	50,636
G-AMTX		Amortization Expense - Misc IT Intangible Plant - 3	4,128	5,023,520	5,027,648	0	3,584,482	3,584,482	4,128	1,439,038	1,443,166
G-AMTX		Amortization Expense-General Plant - 390200, 390	0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(615)	0	(615)	0	0	0	(615)	0	(615)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(235,331)	0	(235,331)	(161,559)	0	(161,559)	(73,772)	0	(73,772)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(151,279)	0	(151,279)	(151,279)	0	(151,279)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			177,993	9,448,166	9,626,159	(39,961)	6,741,644	6,701,683	217,954	2,706,522	2,924,476
TOTAL ADMIN & GENERAL EXPENSES			1,734,794	27,274,361	29,009,155	1,127,746	19,461,347	20,589,093	607,048	7,813,014	8,420,062
TOTAL EXPENSES BEFORE FIT			220,108,116	42,929,402	263,037,518	154,915,696	30,031,705	184,947,401	65,192,420	12,897,697	78,090,117
NET OPERATING INCOME (LOSS) BEFORE FIT					50,941,497			34,344,932			16,596,565
G-FIT		FEDERAL INCOME TAX			4,312,338			2,792,360			1,519,978
G-FIT		DEFERRED FEDERAL INCOME TAX			9,519,075			6,461,105			3,057,970
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(20,064)			(14,832)			(5,232)
GAS NET OPERATING INCOME (LOSS)					37,130,148			25,106,299			12,023,849

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers - AMA		100.000%		66.242%		33.758%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		68.954%		31.046%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		71.354%		28.646%		
G-ALL 10	Actual Annual Throughput		100.000%		68.188%		31.812%		
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	55,662	381,586	437,248	55,507	272,277	327,784	155	109,309	109,464
4	495028	Deferred Exchange Reservation	4,500,000	0	4,500,000	3,017,850	0	3,017,850	1,482,150	0	1,482,150
4	495100	Entitlement Penalties	0	0	0	0	0	0	0	0	0
4	495280	Other Gas Rev-Decoupling Mechanism	0	0	0	0	0	0	0	0	0
99	495311	Contra Decoupling Deferral	1,331,512	0	1,331,512	433,300	0	433,300	898,212	0	898,212
4	495328	Residential Decoupling Deferral	(3,488,056)	0	(3,488,056)	(1,865,115)	0	(1,865,115)	(1,622,941)	0	(1,622,941)
4	495329	Amortization Res Decoupling Deferral	(5,041,140)	0	(5,041,140)	(4,596,908)	0	(4,596,908)	(444,232)	0	(444,232)
4	495338	Non-Res Decoupling Deferred Rev	460,838	0	460,838	835,840	0	835,840	(375,002)	0	(375,002)
4	495339	Amortization Non-Res Decoupling	(1,455,279)	0	(1,455,279)	(1,358,310)	0	(1,358,310)	(96,969)	0	(96,969)
4	495600	Other Gas Revenue-DSM Lost Margin	0	0	0	0	0	0	0	0	0
4	495680	Other Gas Revenue-Margin Reduction	0	0	0	0	0	0	0	0	0
4	495711	Other Gas Revenue-Glendale System	0	0	0	0	0	0	0	0	0
4	495780	Other Gas Revenue-PPP Recovery	0	0	0	0	0	0	0	0	0
4	495900	Gas Customers-Other Gas Revenues	0	0	0	0	0	0	0	0	0
		TOTAL OTHER GAS REVENUES	(3,636,463)	381,586	(3,254,877)	(3,477,836)	272,277	(3,205,559)	(158,627)	109,309	(49,318)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	114,727,839	0	114,727,839	77,379,832	0	77,379,832	37,348,007	0	37,348,007
1	804001	Pipeline Demand Costs	26,854,904	0	26,854,904	18,873,804	0	18,873,804	7,981,100	0	7,981,100
1	804002	Transport Variable Charges	760,034	0	760,034	536,573	0	536,573	223,461	0	223,461
6	804010	Gas Costs - Fixed Hedge	(46,604)	0	(46,604)	(30,187)	0	(30,187)	(16,417)	0	(16,417)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	400,428	0	400,428	270,172	0	270,172	130,256	0	130,256
6	804018	Merchandise Processing Fee	263,996	0	263,996	173,375	0	173,375	90,621	0	90,621
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	7,047,393	0	7,047,393	4,764,069	0	4,764,069	2,283,324	0	2,283,324
6	804700	Gas Costs - Offsystem Bookout	82,452	0	82,452	56,591	0	56,591	25,861	0	25,861
6	804711	Gas Costs - Offsystem Bookout Offset	(82,452)	0	(82,452)	(56,591)	0	(56,591)	(25,861)	0	(25,861)
6	804730	Gas Costs - Intracompany LDC Gas	7,626,007	0	7,626,007	5,131,518	0	5,131,518	2,494,489	0	2,494,489
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(24,280,872)	0	(24,280,872)	(16,133,041)	0	(16,133,041)	(8,147,831)	0	(8,147,831)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	27,953,706	0	27,953,706	18,530,267	0	18,530,267	9,423,439	0	9,423,439
		TOTAL PURCHASED GAS COSTS	161,306,831	0	161,306,831	109,496,382	0	109,496,382	51,810,449	0	51,810,449

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	282,611	166,008	448,619	219,254	109,967	329,221	63,357	56,041	119,398
99	908600	Public Purpose Tariff Rider Expense Offset	9,616,454	0	9,616,454	8,223,182	0	8,223,182	1,393,272	0	1,393,272
99	908610	Limited Income Tax Refund Program	115,544	0	115,544	115,544	0	115,544	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(273,943)	0	(273,943)	(261,767)	0	(261,767)	(12,176)	0	(12,176)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,740,666	166,008	9,906,674	8,296,213	109,967	8,406,180	1,444,453	56,041	1,500,494

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended December 31, 2017				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	313,979,015	219,292,333	94,686,682
G-OPS	Operating & Maintenance Expense	218,382,173	151,655,548	66,726,625
G-OPS	Book Deprec/Amort and Reg Amortizations	26,242,907	17,876,697	8,366,210
G-OTX	Taxes Other than FIT	18,412,438	15,415,156	2,997,282
	Net Operating Income Before FIT	50,941,497	34,344,932	16,596,565
G-INT	Less: Interest Expense	13,436,864	9,186,571	4,250,293
G-SCM	Schedule M Adjustments	(25,183,666)	(17,180,189)	(8,003,477)
	Taxable Net Operating Income	12,320,967	7,978,172	4,342,795
	Tax Rate	35.00%	35.00%	35.00%
	Federal Income Tax	4,312,338	2,792,360	1,519,978
G-DTE	Deferred FIT	9,519,075	6,461,105	3,057,970
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	13,811,349	9,238,633	4,572,716
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ADJUSTMENTS
 For Twelve Months Ended December 31, 2017
 Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,171,818	10,290,178	26,461,996	10,866,952	7,322,582	18,189,534	5,304,866	2,967,596	8,272,462
12	997001	Contributions In Aid of Construction	0	526,089	526,089	0	358,193	358,193	0	167,896	167,896
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	628,456	628,456	0	448,428	448,428	0	180,028	180,028
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	3,670,220	0	3,670,220	2,394,612	0	2,394,612	1,275,608	0	1,275,608
4	997015	Airplane Lease Payments	0	178,212	178,212	0	127,161	127,161	0	51,051	51,051
12	997016	Redemption Expense Amortization	0	297,012	297,012	0	202,224	202,224	0	94,788	94,788
4	997020	FAS87 Current Pension Accrual	0	169,655	169,655	0	121,056	121,056	0	48,599	48,599
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	10,983,451	0	10,983,451	9,342,519	0	9,342,519	1,640,932	0	1,640,932
12	997032	Interest Rate Swaps	0	(1,143,375)	(1,143,375)	0	(778,478)	(778,478)	0	(364,897)	(364,897)
4	997033	DSM Tariff Rider	1,027,885	0	1,027,885	770,083	0	770,083	257,802	0	257,802
12	997048	AFUDC	0	(499,172)	(499,172)	0	(339,866)	(339,866)	0	(159,306)	(159,306)
11	997049	Tax Depreciation	0	(57,911,138)	(57,911,138)	0	(39,454,858)	(39,454,858)	0	(18,456,280)	(18,456,280)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(249,335)	0	(249,335)	(261,767)	0	(261,767)	12,432	0	12,432
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(784,770)	(784,770)	0	(534,664)	(534,664)	0	(250,106)	(250,106)
4	997081	Deferred Compensation	0	384,265	384,265	0	274,188	274,188	0	110,077	110,077
4	997082	Meal Disallowances	0	125,275	125,275	0	89,389	89,389	0	35,886	35,886
4	997083	Paid Time Off	0	53,644	53,644	0	38,277	38,277	0	15,367	15,367
2	997084	Customer Uncollectibles	0	42,636	42,636	0	28,243	28,243	0	14,393	14,393
99	997098	Provision for Rate Refund	(399,184)	0	(399,184)	(399,184)	0	(399,184)	0	0	0
12	997101	Repairs 481 (a)	0	(3,425,213)	(3,425,213)	0	(2,332,091)	(2,332,091)	0	(1,093,122)	(1,093,122)
12	997102	Amort Idaho Earnings Test (254229)	(25,223)	0	(25,223)	0	0	0	(25,223)	0	(25,223)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(5,184,756)	0	(5,184,756)	(5,184,756)	0	(5,184,756)	0	0	0
99	997107	MDM System	(278,432)	0	(278,432)	(278,432)	0	(278,432)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	31,204,855	(51,068,246)	(25,183,666)	17,250,027	(34,430,216)	(17,180,189)	8,634,553	(16,638,030)	(8,003,477)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended December 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	105,394	105,394	0	72,785	72,785	0	32,609	32,609
		TOTAL UNDERGROUND STORAGE TAX	0	105,394	105,394	0	72,785	72,785	0	32,609	32,609
		DISTRIBUTION									
99	408110	State Excise Tax	6,481,180	0	6,481,180	6,481,180	0	6,481,180	0	0	0
99	408120	Municipal Occupation & License Tax	7,319,874	0	7,319,874	6,106,478	0	6,106,478	1,213,396	0	1,213,396
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,395,608	0	4,395,608	2,754,713	0	2,754,713	1,640,895	0	1,640,895
99	409100	State Income Tax	110,382	0	110,382	0	0	0	110,382	0	110,382
		TOTAL DISTRIBUTION TAX	18,307,044	0	18,307,044	15,342,371	0	15,342,371	2,964,673	0	2,964,673
		TOTAL TAXES OTHER THAN FIT	18,307,044	105,394	18,412,438	15,342,371	72,785	15,415,156	2,964,673	32,609	2,997,282

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended December 31, 2017
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,823	3,682,022	1,022,594	1,341,329	2,363,923	779,605	538,494	1,318,099
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	38,786,154	38,807,387	0	27,675,472	27,675,472	21,233	11,110,682	11,131,915
TOTAL INTANGIBLE PLANT			1,823,432	40,665,977	42,489,409	1,022,594	29,016,801	30,039,395	800,838	11,649,176	12,450,014
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,262,018	1,262,018	0	889,792	889,792	0	372,226	372,226
1	351XXX	Structures & Improvements	0	2,164,059	2,164,059	0	1,494,499	1,494,499	0	669,560	669,560
1	352XXX	Wells	0	18,896,952	18,896,952	0	13,050,235	13,050,235	0	5,846,717	5,846,717
1	353000	Lines	0	1,044,477	1,044,477	0	721,316	721,316	0	323,161	323,161
1	354000	Compressor Station Equipment	0	12,287,573	12,287,573	0	8,485,798	8,485,798	0	3,801,775	3,801,775
1	355000	Measuring & Regulating Equipment	0	958,329	958,329	0	661,822	661,822	0	296,507	296,507
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,253,391	2,253,391	0	1,556,192	1,556,192	0	697,199	697,199
TOTAL UNDERGROUND STORAGE PLAN			0	39,270,512	39,270,512	0	27,138,458	27,138,458	0	12,132,054	12,132,054
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	204,523	0	204,523	123,263	0	123,263	81,260	0	81,260
6	375000	Structures & Improvements	951,243	0	951,243	582,696	0	582,696	368,547	0	368,547
6	376000	Mains	313,505,102	2,512,521	316,017,623	205,733,407	1,713,539	207,446,946	107,771,695	798,982	108,570,677
6	378000	Measuring & Reg Station Equip-General	5,864,957	127,100	5,992,057	3,629,798	86,682	3,716,480	2,235,159	40,418	2,275,577
6	379000	Measuring & Reg Station Equip-City Gate	6,871,274	0	6,871,274	2,363,395	0	2,363,395	4,507,879	0	4,507,879
6	380000	Services	223,318,438	0	223,318,438	152,276,734	0	152,276,734	71,041,704	0	71,041,704
6	381000	Meters	77,319,103	0	77,319,103	53,590,394	0	53,590,394	23,728,709	0	23,728,709
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,360,391	0	3,360,391	2,609,578	0	2,609,578	750,813	0	750,813
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			631,483,626	2,639,621	634,123,247	420,973,190	1,800,221	422,773,411	210,510,436	839,400	211,349,836
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,733,525	2,098,257	4,831,782	2,636,500	1,497,190	4,133,690	97,025	601,067	698,092
4	390XXX	Structures & Improvements	5,575,674	22,859,862	28,435,536	3,981,491	16,311,426	20,292,917	1,594,183	6,548,436	8,142,619
4	391XXX	Office Furniture & Equipment	87,186	13,339,849	13,427,035	68,302	9,518,516	9,586,818	18,884	3,821,333	3,840,217
4	392XXX	Transportation Equipment	11,317,022	2,444,509	13,761,531	8,713,054	1,744,255	10,457,309	2,603,968	700,254	3,304,222
4	393000	Stores Equipment	153,012	897,888	1,050,900	118,388	640,679	759,067	34,624	257,209	291,833
4	394000	Tools, Shop & Garage Equipment	2,427,620	5,725,284	8,152,904	1,890,663	4,085,219	5,975,882	536,957	1,640,065	2,177,022

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,072	308,473	328,545	15,138	220,108	235,246	4,934	88,365	93,299
4	396XXX	Power Operated Equipment	3,297,114	1,054,723	4,351,837	2,461,294	752,587	3,213,881	835,820	302,136	1,137,956
4	397XXX	Communications Equipment	2,434,197	12,237,607	14,671,804	1,101,589	8,732,022	9,833,611	1,332,608	3,505,585	4,838,193
4	398000	Miscellaneous Equipment	1,947	79,870	81,817	1,106	56,990	58,096	841	22,880	23,721
		TOTAL GENERAL PLANT	28,047,369	61,046,322	89,093,691	20,987,525	43,558,992	64,546,517	7,059,844	17,487,330	24,547,174
		TOTAL PLANT IN SERVICE	661,354,427	143,622,432	804,976,859	442,983,309	101,514,472	544,497,781	218,371,118	42,107,960	260,479,078
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,953,275)	(14,953,275)	0	(10,326,732)	(10,326,732)	0	(4,626,543)	(4,626,543)
G-ADEP		Distribution Plant	(206,415,516)	(1,704,155)	(208,119,671)	(135,677,800)	(1,162,234)	(136,840,034)	(70,737,716)	(541,921)	(71,279,637)
G-ADEP		General Plant	(9,569,691)	(17,784,241)	(27,353,932)	(6,708,020)	(12,689,768)	(19,397,788)	(2,861,671)	(5,094,473)	(7,956,144)
		TOTAL ACCUMULATED DEPRECIATION	(215,985,207)	(34,441,671)	(250,426,878)	(142,385,820)	(24,178,734)	(166,564,554)	(73,599,387)	(10,262,937)	(83,862,324)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(257,777)	(472,170)	(729,947)	(178,859)	(336,912)	(515,771)	(78,918)	(135,258)	(214,176)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(13,816)	(10,662,678)	(10,676,494)	0	(7,608,248)	(7,608,248)	(13,816)	(3,054,430)	(3,068,246)
G-AAAMT		Underground Storage	0	(240,427)	(240,427)	0	(166,039)	(166,039)	0	(74,388)	(74,388)
G-AAAMT		General Plant - 390200, 396200	(688)	(7,409)	(8,097)	(394)	(5,287)	(5,681)	(294)	(2,122)	(2,416)
		TOTAL ACCUMULATED AMORTIZATION	(272,281)	(11,382,684)	(11,654,965)	(179,253)	(8,116,486)	(8,295,739)	(93,028)	(3,266,198)	(3,359,226)
		TOTAL ACCUMULATED DEPR/AMORT	(216,257,488)	(45,824,355)	(262,081,843)	(142,565,073)	(32,295,220)	(174,860,293)	(73,692,415)	(13,529,135)	(87,221,550)
		NET GAS UTILITY PLANT before DFIT	445,096,939	97,798,077	542,895,016	300,418,236	69,219,252	369,637,488	144,678,703	28,578,825	173,257,528
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,826,906)	(102,826,906)	0	(70,010,727)	(70,010,727)	0	(32,816,179)	(32,816,179)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,280,394)	(17,280,394)	0	(12,325,129)	(12,325,129)	0	(4,955,265)	(4,955,265)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(784,806)	(784,806)	0	(534,343)	(534,343)	0	(250,463)	(250,463)
		TOTAL ACCUMULATED DFIT	0	(120,892,106)	(120,892,106)	0	(82,870,199)	(82,870,199)	0	(38,021,907)	(38,021,907)
		NET GAS UTILITY PLANT	445,096,939	(23,094,029)	422,002,910	300,418,236	(13,650,947)	286,767,289	144,678,703	(9,443,082)	135,235,621

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended December 31, 2017
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

AVISTA UTILITIES

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

Allocation Ratios:

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

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

AVISTA UTILITIES

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

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/6/2018 9:07 AM

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

AVISTA UTILITIES

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

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

AVISTA UTILITIES

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

Allocation Ratios:

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

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

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,302	10,473	14,379	374,450	399,302	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	48,899	0	0	0	0	0	0	0	48,899	0	48,899	
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	4,338,423	105,989	121,403	3,148,291	3,375,683	30,228	34,624	897,888	962,740	0	0	
		TOTAL ACCOUNT	4,874,784	116,462	135,782	3,522,741	3,774,985	118,388	34,624	897,888	1,050,900	48,899	0	48,899
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,211,286	809,874	256,770	3,144,642	4,211,286	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,592,884	0	0	0	0	1,886,454	321,275	385,155	2,592,884	0	0	0
99		GD-OR / AS	920,850	0	0	0	0	0	0	0	920,850	0	920,850	
8		GD-AA	3,728,681	0	0	0	0	0	0	2,556,309	2,556,309	0	1,172,372	1,172,372
7		CD-AA	13,393,692	0	0	9,419,516	9,419,516	0	0	2,738,340	2,738,340	0	1,235,836	1,235,836
9		CD-WA / ID / AN	1,195,841	14,757	756,251	159,463	930,471	4,209	215,682	45,479	265,370	0	0	0
		TOTAL ACCOUNT	26,043,234	824,631	1,013,021	12,723,621	14,561,273	1,890,663	536,957	5,725,283	8,152,903	920,850	2,408,208	3,329,058
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	76,813	0	0	76,813	76,813	0	0	0	0	0	0	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	0	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	0
		TOTAL ACCOUNT	76,813	0	0	76,813	76,813	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,176,426	210,584	26,629	939,213	1,176,426	0	0	0	0	0	0	0
99		GD-WA / ID / AN	138,793	0	0	0	0	14,766	4,816	119,211	138,793	0	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	110,585	110,585	0	50,717	50,717
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9		CD-WA / ID / AN	29,075	1,304	416	20,903	22,623	372	119	5,961	6,452	0	0	0
		TOTAL ACCOUNT	1,902,176	211,888	27,045	1,210,247	1,449,180	15,138	4,935	308,472	328,545	40,917	83,534	124,451

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

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

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,663,256	324,313	0	10,338,943	10,663,256	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,069,544	324,313	0	16,808,141	17,132,454	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	9,658,744	3,664,478	4,901	5,989,365	9,658,744	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	831,223	0	0	0	0	0	0	569,870	569,870	0	261,353	
7		CD-AA	73,689,475	0	0	51,824,334	51,824,334	0	0	15,065,813	15,065,813	0	6,799,328	
9		CD-WA / ID / AN	183,560	0	74,450	68,376	142,826	0	21,233	19,501	40,734	0	0	
		TOTAL ACCOUNT	84,363,002	3,664,478	79,351	57,882,075	61,625,904	0	21,233	15,655,184	15,676,417	0	7,060,681	7,060,681
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,195,648	0	0	4,357,276	4,357,276	0	0	1,266,700	1,266,700	0	571,672	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,195,648	0	0	4,357,276	4,357,276	0	0	1,266,700	1,266,700	0	571,672	571,672
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	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	5,946,522	0	0	4,182,070	4,182,070	0	0	1,215,766	1,215,766	0	548,686	548,686	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,946,522	0	0	4,182,070	4,182,070	0	0	1,215,766	1,215,766	0	548,686	548,686	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	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182	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	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182	0
		TOTAL	220,719,259	3,988,791	79,351	155,065,776	159,133,918	1,022,594	800,838	40,900,925	42,724,357	426,123	18,434,861	18,860,984	0

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(83,754,599)	(58,902,934)	(17,123,628)	(7,728,037)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(706,442)	(549,675)	(156,767)	0
7	283750 CD-AA	0	0	0	0
	Total	(84,461,041)	(59,452,609)	(17,280,395)	(7,728,037)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended December 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,177,583	3,177,583	0	0	0	0	3,177,583
1	154300 Plant Materials & Oper Supplies - CS2	0	0	0	0	0	0	0	0	0
1	154400 Plant Materials & Oper Supplies - Colstrip	0	0	0	0	0	0	0	0	0
7/4	154500 Supply Chain Receiving Inventory	0	0	430	430	0	0	0	0	430
7/4	154550 Supply Chain Average Cost Variance	0	0	13	13	0	0	0	0	13
7/4	154560 Supply Chain Invoice Price Variance	0	0	1	1	0	0	0	0	1
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	78,623,877	37,495,921	0	116,119,798	63,549,207	31,016,987	15,074,670	6,478,934	0
TOTAL		78,623,877	37,495,921	3,178,027	119,297,825	63,549,207	31,016,987	15,074,670	6,478,934	3,178,027

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.328%	20.445%	9.227%	31.751%	28.646%	100.000%
99	Not Allocated						