

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	37,455,684	25,344,708	12,110,976
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	37,455,684	25,344,708	12,110,976
G-APL	Gas Net Adjusted Rate Base	492,806,235	337,786,077	155,020,158
	RATE OF RETURN	7.600%	7.503%	7.813%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers Percent	12-01-2017 thru 12-31-2017	245,616 100.000%	162,739 66.257%	82,877 33.743%
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
Ending Balance Basis

Report ID:
G-ALL-12E

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
Ending Balance Basis

Report ID:
G-ALL-12E

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
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended December 31, 2017
Ending Balance Basis

Report ID:
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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	System 279,247,994 100.000%	Washington 190,413,141 68.188%	Idaho 88,834,853 31.812%	
11	Book Depreciation Percent	01-01-2017 thru 12-31-2017	21,269,707 100.000%	14,491,119 68.130%	6,778,588 31.870%	
12	Net Gas Plant (before ADFIT) Percent	12-01-2017 thru 12-31-2017	578,450,851 100.000%	395,446,743 68.363%	183,004,108 31.637%	
13	G-PLT Net Gas General Plant Percent	12-01-2017 thru 12-31-2017	65,398,150 100.000%	48,157,524 73.637%	17,240,626 26.363%	
14	Net Allocated Schedule M's Percent	01-01-2017 thru 12-31-2017	-51,068,246 100.000%	-34,441,967 67.443%	-16,626,279 32.557%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended December 31, 2017		
Ending Balance Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2017	
Ending Balance 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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For Twelve Months Ended December 31, 2017	
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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

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	153,995	153,995	0	102,032	102,032	0	51,963	51,963
2	902000	Meter Reading Expenses	1,923,031	110,927	2,033,958	1,791,974	73,497	1,865,471	131,057	37,430	168,487
2	903XXX	Customer Records & Collection Expenses	1,249,140	4,823,963	6,073,103	867,935	3,196,213	4,064,148	381,205	1,627,750	2,008,955
2	904000	Uncollectible Accounts	0	1,749,589	1,749,589	0	1,159,225	1,159,225	0	590,364	590,364
2	905000	Misc Customer Accounts	0	156,711	156,711	0	103,832	103,832	0	52,879	52,879
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,172,171	6,995,185	10,167,356	2,659,909	4,634,799	7,294,708	512,262	2,360,386	2,872,648
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,740,666	166,008	9,906,674	8,296,213	109,992	8,406,205	1,444,453	56,016	1,500,469
2	909000	Advertising	3,766	620,757	624,523	3,633	411,295	414,928	133	209,462	209,595
2	910000	Misc Customer Service & Info Exp	0	210,572	210,572	0	139,519	139,519	0	71,053	71,053
TOTAL CUSTOMER SERVICE & INFO EXP			9,744,432	997,337	10,741,769	8,299,846	660,806	8,960,652	1,444,586	336,531	1,781,117
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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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	145,639	8,711,324	8,856,963	97,338	6,215,878	6,313,216	48,301	2,495,446	2,543,747
4	921000	Office Supplies & Expenses	6,017	1,124,913	1,130,930	6,017	802,670	808,687	0	322,243	322,243
4	922000	Admin. Expenses Transferred - Credit	0	(18,821)	(18,821)	0	(13,430)	(13,430)	0	(5,391)	(5,391)
4	923000	Outside Services Employed	85,055	2,067,564	2,152,619	85,055	1,475,290	1,560,345	0	592,274	592,274
4	924000	Property Insurance Premium	0	295,894	295,894	0	211,132	211,132	0	84,762	84,762
4	925XXX	Injuries and Damages	4,708	842,386	847,094	4,619	601,076	605,695	89	241,310	241,399
4	926XXX	Employee Pensions and Benefits	615	389,385	390,000	615	277,842	278,457	0	111,543	111,543
4	928000	Regulatory Commission Expenses	840,904	274,751	1,115,655	600,529	196,046	796,575	240,375	78,705	319,080
4	930000	Miscellaneous General Expenses	37,214	1,150,496	1,187,710	26,112	820,925	847,037	11,102	329,571	340,673
4	931000	Rents	7,440	192,566	200,006	7,440	137,404	144,844	0	55,162	55,162
4	935000	Maintenance of General Plant	429,209	2,795,737	3,224,946	339,982	1,994,870	2,334,852	89,227	800,867	890,094
TOTAL ADMIN & GEN OPERATING EXP			1,556,801	17,826,195	19,382,996	1,167,707	12,719,703	13,887,410	389,094	5,106,492	5,495,586
G-DEPX	Depreciation Expense-General Plant		353,151	4,300,037	4,653,188	248,015	3,068,248	3,316,263	105,136	1,231,789	1,336,925
G-AMTX	Amortization Expense - General Plant - 303000		39,803	124,609	164,412	24,862	88,914	113,776	14,941	35,695	50,636
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,128	5,023,520	5,027,648	0	3,584,482	3,584,482	4,128	1,439,038	1,443,166
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(615)	0	(615)	0	0	0	(615)	0	(615)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(235,331)	0	(235,331)	(161,559)	0	(161,559)	(73,772)	0	(73,772)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(151,279)	0	(151,279)	(151,279)	0	(151,279)	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			177,993	9,448,166	9,626,159	(39,961)	6,741,644	6,701,683	217,954	2,706,522	2,924,476
TOTAL ADMIN & GENERAL EXPENSES			1,734,794	27,274,361	29,009,155	1,127,746	19,461,347	20,589,093	607,048	7,813,014	8,420,062
TOTAL EXPENSES BEFORE FIT			220,108,116	42,929,401	263,037,517	154,915,696	30,032,903	184,948,599	65,192,420	12,896,498	78,088,918
NET OPERATING INCOME (LOSS) BEFORE FIT					50,941,498		34,343,734		16,597,764		
G-FIT	FEDERAL INCOME TAX				3,986,803		2,549,772		1,437,031		
G-FIT	DEFERRED FEDERAL INCOME TAX				9,519,075		6,464,086		3,054,989		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(20,064)		(14,832)		(5,232)		
GAS NET OPERATING INCOME (LOSS)					37,455,684		25,344,708		12,110,976		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%		
G-ALL 2	Number of Customers		100.000%		66.257%		33.743%		
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-495-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	55,662	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-804-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	282,611	166,008	448,619	219,254	109,992	329,246	63,357	56,016	119,373
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	109,992	8,406,205	1,444,453	56,016	1,500,469

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.257%	33.743%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended December 31, 2017 Ending Balance 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	492,806,235	337,786,077	155,020,158
	Interest Deduction for FIT Calculation	14,366,966	9,866,731	4,500,235
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended December 31, 2017				
Ending Balance 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	218,382,172	151,656,746	66,725,426
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	50,941,498	34,343,734	16,597,764
G-INT	Less: Interest Expense	14,366,966	9,866,731	4,500,235
G-SCM	Schedule M Adjustments	(25,183,666)	(17,191,941)	(7,991,725)
	Taxable Net Operating Income	11,390,866	7,285,062	4,105,804
	Tax Rate	35.00%	35.00%	35.00%
	Federal Income Tax	3,986,803	2,549,772	1,437,031
G-DTE	Deferred FIT	9,519,075	6,464,086	3,054,989
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	13,485,814	8,999,026	4,486,788
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
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,171,818	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	359,650	359,650	0	166,439	166,439
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	203,046	203,046	0	93,966	93,966
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	(781,645)	(781,645)	0	(361,730)	(361,730)
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	(341,249)	(341,249)	0	(157,923)	(157,923)
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	28,249	28,249	0	14,387	14,387
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	(2,341,578)	(2,341,578)	0	(1,083,635)	(1,083,635)
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	(34,441,968)	(17,191,941)	8,634,553	(16,626,278)	(7,991,725)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.257%	33.743%
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)	100.000%	68.363%	31.637%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended December 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	13,131,237	8,856,100	4,275,137
99	410100	Deferred Federal Income Tax Exp	(3,531,238)	(2,370,199)	(1,161,039)
		SUBTOTAL	9,599,999	6,485,901	3,114,098
14	411100	Deferred Federal Income Tax Expense - Allocated	(168,191)	(113,433)	(54,758)
99	411100	Deferred Federal Income Tax Exp	87,267	91,618	(4,351)
		SUBTOTAL	(80,924)	(21,815)	(59,109)
		Total Deferred Federal Income Tax Expense	9,519,075	6,464,086	3,054,989

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.443%	32.557%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	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
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,823	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	45,467,895	45,489,128	0	32,443,161	32,443,161	21,233	13,024,734	13,045,967
TOTAL INTANGIBLE PLANT			1,823,432	47,347,718	49,171,150	1,022,594	33,784,490	34,807,084	800,838	13,563,228	14,364,066
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	902,262	902,262	0	377,233	377,233
1	351XXX	Structures & Improvements	0	2,290,009	2,290,009	0	1,581,480	1,581,480	0	708,529	708,529
1	352XXX	Wells	0	18,990,797	18,990,797	0	13,115,044	13,115,044	0	5,875,753	5,875,753
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	12,413,523	12,413,523	0	8,572,779	8,572,779	0	3,840,744	3,840,744
1	355000	Measuring & Regulating Equipment	0	1,084,278	1,084,278	0	748,802	748,802	0	335,476	335,476
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,379,341	2,379,341	0	1,643,173	1,643,173	0	736,168	736,168
TOTAL UNDERGROUND STORAGE PLAN			0	39,885,633	39,885,633	0	27,563,660	27,563,660	0	12,321,973	12,321,973
DISTRIBUTION PLANT:											
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	225,943	0	225,943	123,263	0	123,263	102,680	0	102,680
6	375000	Structures & Improvements	991,616	0	991,616	616,590	0	616,590	375,026	0	375,026
6	376000	Mains	330,759,851	2,512,521	333,272,372	217,251,798	1,713,539	218,965,337	113,508,053	798,982	114,307,035
6	378000	Measuring & Reg Station Equip-General	6,137,132	127,100	6,264,232	3,801,040	86,682	3,887,722	2,336,092	40,418	2,376,510
6	379000	Measuring & Reg Station Equip-City Gate	6,899,224	0	6,899,224	2,388,603	0	2,388,603	4,510,621	0	4,510,621
6	380000	Services	236,315,327	0	236,315,327	161,608,990	0	161,608,990	74,706,337	0	74,706,337
6	381000	Meters	78,829,635	0	78,829,635	54,938,590	0	54,938,590	23,891,045	0	23,891,045
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	3,396,253	0	3,396,253	2,640,526	0	2,640,526	755,727	0	755,727
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			663,643,576	2,639,621	666,283,197	443,433,325	1,800,221	445,233,546	220,210,251	839,400	221,049,651
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,819,332	2,099,361	4,918,693	2,722,307	1,497,978	4,220,285	97,025	601,383	698,408
4	390XXX	Structures & Improvements	6,703,918	23,211,870	29,915,788	5,103,787	16,562,598	21,666,385	1,600,131	6,649,272	8,249,403
4	391XXX	Office Furniture & Equipment	115,508	15,941,919	16,057,427	96,624	11,375,197	11,471,821	18,884	4,566,722	4,585,606
4	392XXX	Transportation Equipment	11,827,426	2,562,389	14,389,815	9,146,522	1,828,367	10,974,889	2,680,904	734,022	3,414,926
4	393000	Stores Equipment	179,707	927,742	1,107,449	133,545	661,981	795,526	46,162	265,761	311,923
4	394000	Tools, Shop & Garage Equipment	2,439,532	6,073,582	8,513,114	1,903,301	4,333,744	6,237,045	536,231	1,739,838	2,276,069

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended December 31, 2017
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,045	308,437	328,482	15,117	220,082	235,199	4,928	88,355	93,283
4	396XXX	Power Operated Equipment	3,292,031	1,049,358	4,341,389	2,456,212	748,759	3,204,971	835,819	300,599	1,136,418
4	397XXX	Communications Equipment	2,466,226	13,723,917	16,190,143	1,134,061	9,792,564	10,926,625	1,332,165	3,931,353	5,263,518
4	398000	Miscellaneous Equipment	3,008	79,869	82,877	1,106	56,990	58,096	1,902	22,879	24,781
		TOTAL GENERAL PLANT	29,866,733	65,978,444	95,845,177	22,712,582	47,078,260	69,790,842	7,154,151	18,900,184	26,054,335
		TOTAL PLANT IN SERVICE	695,333,741	155,851,416	851,185,157	467,168,501	110,226,631	577,395,132	228,165,240	45,624,785	273,790,025
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,314,546)	(15,314,546)	0	(10,576,225)	(10,576,225)	0	(4,738,321)	(4,738,321)
G-ADEP		Distribution Plant	(213,200,741)	(1,736,455)	(214,937,196)	(139,990,443)	(1,184,262)	(141,174,705)	(73,210,298)	(552,193)	(73,762,491)
G-ADEP		General Plant	(10,530,933)	(19,916,094)	(30,447,027)	(7,422,387)	(14,210,931)	(21,633,318)	(3,108,546)	(5,705,163)	(8,813,709)
		TOTAL ACCUMULATED DEPRECIATION	(223,731,674)	(36,967,095)	(260,698,769)	(147,412,830)	(25,971,418)	(173,384,248)	(76,318,844)	(10,995,677)	(87,314,521)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(277,679)	(534,473)	(812,152)	(191,290)	(381,368)	(572,658)	(86,389)	(153,105)	(239,494)
G-AAMT		Misc IT Intangible Plant - 3031XX	(15,880)	(10,966,962)	(10,982,842)	0	(7,825,366)	(7,825,366)	(15,880)	(3,141,596)	(3,157,476)
G-AAMT		Underground Storage	0	(240,542)	(240,542)	0	(166,118)	(166,118)	0	(74,424)	(74,424)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(293,559)	(11,741,977)	(12,035,536)	(191,290)	(8,372,852)	(8,564,142)	(102,269)	(3,369,125)	(3,471,394)
		TOTAL ACCUMULATED DEPR/AMORT	(224,025,233)	(48,709,072)	(272,734,305)	(147,604,120)	(34,344,270)	(181,948,390)	(76,421,113)	(14,364,802)	(90,785,915)
		NET GAS UTILITY PLANT before DFIT	471,308,508	107,142,344	578,450,852	319,564,381	75,882,361	395,446,742	151,744,127	31,259,983	183,004,110
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(108,415,975)	(108,415,975)	0	(74,116,413)	(74,116,413)	0	(34,299,562)	(34,299,562)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,683,362)	(17,683,362)	0	(12,612,918)	(12,612,918)	0	(5,070,444)	(5,070,444)
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	(732,829)	(732,829)	0	(500,984)	(500,984)	0	(231,845)	(231,845)
		TOTAL ACCUMULATED DFIT	0	(126,832,166)	(126,832,166)	0	(87,230,315)	(87,230,315)	0	(39,601,851)	(39,601,851)
		NET GAS UTILITY PLANT	471,308,508	(19,689,822)	451,618,686	319,564,381	(11,347,954)	308,216,427	151,744,127	(8,341,868)	143,402,259

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)	100.000%	68.363%	31.637%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	471,308,508	(19,689,822)	451,618,686	319,564,381	(11,347,954)	308,216,427	151,744,127	(8,341,868)	143,402,259
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	3,957,873	3,957,873	0	1,773,191	1,773,191
1	164100 Gas Inventory--Jackson Prairie	0	10,246,523	10,246,523	0	7,076,249	7,076,249	0	3,170,274	3,170,274
4	252000 Customer Advances	(3,368)	0	(3,368)	0	0	0	(3,368)	0	(3,368)
99	235199 Customer Deposits	(551,659)	0	(551,659)	(551,659)	0	(551,659)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	6,628,783	0	6,628,783	6,628,783	0	6,628,783	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(2,320,074)	0	(2,320,074)	(2,320,074)	0	(2,320,074)	0	0	0
C-WKC	Working Capital	21,456,280	0	21,456,280	14,778,478	0	14,778,478	6,677,802		6,677,802
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	25,209,962	15,977,587	41,187,549	18,535,528	11,034,122	29,569,650	6,674,434	4,943,465	11,617,899
	NET RATE BASE	496,518,470	(3,712,235)	492,806,235	338,099,909	(313,832)	337,786,077	158,418,561	(3,398,403)	155,020,158

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-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/6/2018 9:09 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended December 31, 2017	
Ending Balance 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
 Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
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-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(299,307,409)	(299,307,409)											
	Hydro (ED-AN)	(131,252,609)	(131,252,609)											
	Other (ED-AN)	(119,358,788)	(119,358,788)											
Total Electric Production		(549,918,806)	(549,918,806)											
Electric Transmission														
	ED-AN	(211,773,709)	(211,773,709)											
Total Electric Transmission		(211,773,709)	(211,773,709)											
Electric Distribution														
	ED-AN	(133,649)	(133,649)											
	ED-ID	(203,162,742)	(203,162,742)											
	ED-WA	(324,599,111)	(324,599,111)											
Total Electric Distribution		(527,895,502)	(527,895,502)											
Gas Underground Storage														
1	GD-AN	(15,314,546)	(15,314,546)		(15,314,546)	(15,314,546)		(10,576,225)	(10,576,225)		(4,738,321)	(4,738,321)		
	GD-OR	(1,012,457)		(1,012,457)										
Total Gas Underground Storage		(16,327,003)	(15,314,546)	(1,012,457)	(15,314,546)	(15,314,546)		(10,576,225)	(10,576,225)		(4,738,321)	(4,738,321)		
Gas Distribution														
6	GD-AN	(1,736,455)	(1,736,455)		(1,736,455)	(1,736,455)		(1,184,262)	(1,184,262)		(552,193)	(552,193)		
	GD-ID	(73,210,298)	(73,210,298)		(73,210,298)	(73,210,298)				(73,210,298)		(73,210,298)		
	GD-WA	(139,990,443)	(139,990,443)		(139,990,443)	(139,990,443)	(139,990,443)		(139,990,443)					
	GD-OR	(106,727,386)		(106,727,386)										
Total Gas Distribution		(321,664,582)	(214,937,196)	(106,727,386)	(213,200,741)	(1,736,455)	(214,937,196)	(139,990,443)	(1,184,262)	(141,174,705)	(73,210,298)	(552,193)	(73,762,491)	
General Plant														
	ED-AN	(45,416,292)	(45,416,292)											
	ED-ID	(9,903,141)	(9,903,141)											
	ED-WA	(19,273,953)	(19,273,953)											
7,4	CD-AA	(61,883,378)	(43,521,342)	(12,652,057)	(5,709,979)	(12,652,057)	(12,652,057)		(9,027,749)	(9,027,749)		(3,624,308)	(3,624,308)	
9,4	CD-AN	(12,498,806)	(9,725,196)	(2,773,610)		(2,773,610)	(2,773,610)		(1,979,082)	(1,979,082)		(794,528)	(794,528)	
9	CD-ID	(6,079,923)	(4,730,727)	(1,349,196)		(1,349,196)	(1,349,196)				(1,349,196)		(1,349,196)	
9	CD-WA	(4,235,627)	(3,295,699)	(939,928)		(939,928)	(939,928)	(939,928)		(939,928)				
8,4	GD-AA	(2,423,659)		(1,661,612)	(762,047)	(1,661,612)	(1,661,612)		(1,185,627)	(1,185,627)		(475,985)	(475,985)	
4	GD-AN	(2,828,815)		(2,828,815)		(2,828,815)	(2,828,815)		(2,018,473)	(2,018,473)		(810,342)	(810,342)	
	GD-ID	(1,759,350)		(1,759,350)		(1,759,350)	(1,759,350)				(1,759,350)		(1,759,350)	
	GD-WA	(6,482,459)		(6,482,459)		(6,482,459)	(6,482,459)	(6,482,459)		(6,482,459)				
	GD-OR	(5,052,704)		(5,052,704)										
Total General Plant		(177,838,107)	(135,866,350)	(30,447,027)	(11,524,730)	(10,530,933)	(19,916,094)	(30,447,027)	(7,422,387)	(14,210,931)	(21,633,318)	(3,108,546)	(5,705,163)	(8,813,709)
Total Accumulated Depreciation		(1,805,417,709)	(1,425,454,367)	(260,698,769)	(119,264,573)	(223,731,674)	(36,967,095)	(260,698,769)	(147,412,830)	(25,971,418)	(173,384,248)	(76,318,844)	(10,995,677)	(87,314,521)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/6/2018 9:09 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended December 31, 2017	
Ending Balance 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 ACCUMULATED AMORTIZATION
 For Twelve Months Ended December 31, 2017
 Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(11,059,754)	(11,059,754)												
Misc Intangible Plt (303000)	ED-AN	(1,614,364)	(1,614,364)												
Total Production/Transmission		(12,674,118)	(12,674,118)												
Distribution															
Franchises (302000)	ED-WA	(193,541)	(193,541)												
Misc Intangible Plt (303000)	ED-WA	(36,807)	(36,807)												
Total Distribution		(230,348)	(230,348)												
General Plant - 303000															
7,4	CD-AA	(2,509,173)	(1,764,652)	(513,000)	(231,521)		(513,000)	(513,000)		(366,046)	(366,046)		(146,954)	(146,954)	
9,4	CD-AN	(96,767)	(75,294)	(21,473)			(21,473)	(21,473)		(15,322)	(15,322)		(6,151)	(6,151)	
	GD-ID	(86,389)		(86,389)			(86,389)	(86,389)				(86,389)		(86,389)	
	GD-WA	(191,290)		(191,290)			(191,290)	(191,290)	(191,290)		(191,290)				
	GD-OR	(88,686)			(88,686)										
Total General Plant - 303000		(2,972,305)	(1,839,946)	(812,152)	(320,207)		(277,679)	(534,473)	(812,152)	(191,290)	(381,368)	(572,658)	(86,389)	(153,105)	(239,494)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(52,299,406)	(36,781,126)	(10,692,614)	(4,825,666)		(10,692,614)	(10,692,614)		(7,629,608)	(7,629,608)		(3,063,006)	(3,063,006)	
9,4	CD-AN	(52,224)	(40,635)	(11,589)			(11,589)	(11,589)		(8,269)	(8,269)		(3,320)	(3,320)	
9	CD-ID	(71,562)	(55,682)	(15,880)			(15,880)	(15,880)				(15,880)		(15,880)	
	ED-AN	(2,314,185)	(2,314,185)												
	ED-ID	0	0												
	ED-WA	(2,434,625)	(2,434,625)												
8,4	GD-AA	(383,265)		(262,759)	(120,506)		(262,759)	(262,759)		(187,489)	(187,489)		(75,270)	(75,270)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031		(57,555,267)	(41,626,253)	(10,982,842)	(4,946,172)		(15,880)	(10,966,962)	(10,982,842)		(7,825,366)	(7,825,366)	(15,880)	(3,141,596)	(3,157,476)
Gas Underground Storage															
1	GD-AN	(240,542)		(240,542)			(240,542)	(240,542)		(166,118)	(166,118)		(74,424)	(74,424)	
Total Gas Underground Storage		(240,542)		(240,542)			(240,542)	(240,542)		(166,118)	(166,118)		(74,424)	(74,424)	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
9	CD-ID	0	0	0			0	0		0	0		0	0	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(96,926)	(96,926)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total General Plant - 390200, 396200		(96,926)	(96,926)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(73,769,506)	(56,467,591)	(12,035,536)	(5,266,379)		(293,559)	(11,741,977)	(12,035,536)	(191,290)	(8,372,852)	(8,564,142)	(102,269)	(3,369,125)	(3,471,394)

Allocation Ratios:
 Service -

Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended December 31, 2017	
Ending Balance 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-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	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	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	
9		CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	
		TOTAL ACCOUNT	15,362,663	727,301	702,479	7,248,798	8,678,578	2,722,307	97,025	2,099,361	4,918,693	848,544	916,848	1,765,392
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,239,126	1,052,423	2,554,226	4,632,477	8,239,126	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,511,602	0	0	0	0	3,511,602	0	0	3,511,602	0	0	
99		GD-OR / AS	3,649,256	0	0	0	0	0	0	0	0	3,649,256	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	102,013,775	0	0	71,744,248	71,744,248	0	0	20,856,716	20,856,716	0	9,412,811	
9		CD-WA / ID / AN	24,998,735	5,582,730	5,610,588	8,257,948	19,451,266	1,592,185	1,600,131	2,355,153	5,547,469	0	0	
		TOTAL ACCOUNT	142,412,494	6,635,153	8,164,814	84,634,673	99,434,640	5,103,787	1,600,131	23,211,869	29,915,787	3,649,256	9,412,811	13,062,067
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	3,079,138	971,846	0	2,107,292	3,079,138	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,202	0	0	0	0	1,202	0	0	1,202	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	735,198	0	0	0	0	0	0	504,037	504,037	0	231,161	
7		CD-AA	75,375,518	0	0	53,010,094	53,010,094	0	0	15,410,525	15,410,525	0	6,954,899	
9		CD-WA / ID / AN	638,377	334,580	66,212	95,922	496,714	95,422	18,884	27,357	141,663	0	0	
		TOTAL ACCOUNT	79,829,433	1,306,426	66,212	55,213,308	56,585,946	96,624	18,884	15,941,919	16,057,427	0	7,186,060	7,186,060
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	42,828,563	20,344,672	8,608,260	13,875,631	42,828,563	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,754,710	0	0	0	0	8,552,160	2,446,830	1,755,720	12,754,710	0	0	
99		GD-OR / AS	4,234,452	0	0	0	0	0	0	0	0	4,234,452	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	
9		CD-WA / ID / AN	6,493,757	2,084,028	820,739	2,147,961	5,052,728	594,361	234,073	612,595	1,441,029	0	0	
		TOTAL ACCOUNT	67,260,731	22,428,700	9,428,999	16,691,180	48,548,879	9,146,521	2,680,903	2,562,389	14,389,813	4,234,452	87,587	4,322,039

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	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	48,630	0	0	0	0	0	0	0	48,630	0	48,630
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	4,593,251	159,134	161,860	3,252,969	3,573,963	45,385	46,162	927,741	1,019,288	0	0
		TOTAL ACCOUNT	5,129,291	169,595	176,223	3,627,395	3,973,213	133,545	46,162	927,741	1,107,448	48,630	48,630
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	4,440,447	808,146	259,847	3,372,454	4,440,447	0	0	0	0	0	0
99		GD-WA / ID / AN	2,614,166	0	0	0	0	1,899,111	320,550	394,505	2,614,166	0	0
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	919,536	0	919,536
8		GD-AA	4,139,965	0	0	0	0	0	0	2,838,277	2,838,277	0	1,301,688
7		CD-AA	13,672,950	0	0	9,615,912	9,615,912	0	0	2,795,435	2,795,435	0	1,261,603
9		CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0
		TOTAL ACCOUNT	26,982,309	822,838	1,016,095	13,147,434	14,986,367	1,903,301	536,231	6,073,583	8,513,115	919,536	2,563,291
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,472,998	210,583	26,627	1,235,788	1,472,998	0	0	0	0	0	0
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	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
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0
		TOTAL ACCOUNT	2,198,680	211,886	27,043	1,506,819	1,745,748	15,117	4,928	308,436	328,481	40,917	83,534

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,946,906	14,314,857	9,564,602	8,067,447	31,946,906	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,952,602	0	0	0	0	2,384,295	747,718	820,589	3,952,602	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	37,736,926	14,567,023	9,873,515	8,862,402	33,302,940	2,456,212	835,820	1,049,357	4,341,389	43,834	48,763	92,597
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,470,097	12,042,358	6,802,191	45,625,548	64,470,097	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0
99		GD-OR / AS	1,216,105	0	0	0	0	0	0	0	0	1,216,105	0	1,216,105
8		GD-AA	1,151,237	0	0	0	0	0	0	789,265	789,265	0	361,972	361,972
7		CD-AA	53,247,681	0	0	37,448,029	37,448,029	0	0	10,886,488	10,886,488	0	4,913,164	4,913,164
9		CD-WA / ID / AN	15,036,325	1,573,274	2,944,798	7,181,542	11,699,614	448,695	839,852	2,048,164	3,336,711	0	0	0
		TOTAL ACCOUNT	136,299,125	13,615,632	9,746,989	90,255,119	113,617,740	1,134,061	1,332,166	13,723,917	16,190,144	1,216,105	5,275,136	6,491,241
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9		CD-WA / ID / AN	18,551	3,880	6,671	3,884	14,435	1,106	1,902	1,108	4,116	0	0	0
		TOTAL ACCOUNT	555,847	3,880	13,517	417,660	435,057	1,106	1,902	79,869	82,877	2,367	35,546	37,913
		TOTAL GENERAL PLANT	513,881,340	60,488,434	39,215,886	281,718,629	381,422,949	22,712,581	7,154,152	65,978,441	95,845,174	11,003,641	25,609,576	36,613,217

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-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	303000	Intangible Plant											
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,983,908	0	0	6,318,203	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	22,099,568	319,716	0	16,842,762	17,162,478	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945
	303100	Misc Intangible Plant--Mainframe Software											
99		ED-WA / ID / AN	11,863,826	3,227,557	0	8,636,269	11,863,826	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	652,235	0	0	0	0	0	0	447,159	447,159	0	205,076
7		CD-AA	82,881,225	0	0	58,288,708	58,288,708	0	0	16,945,066	16,945,066	0	7,647,451
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0
		TOTAL ACCOUNT	95,581,198	3,227,557	74,450	66,993,627	70,295,634	0	21,233	17,411,804	17,433,037	0	7,852,527
	303110	Misc Intangible Plant--PC Software											
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,022,422	0	0	3,532,169	3,532,169	0	0	1,026,834	1,026,834	0	463,419
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,022,422	0	0	3,532,169	3,532,169	0	0	1,026,834	1,026,834	0	463,419
	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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,060,178	0	0	21,140,722	21,140,722	0	0	6,145,803	6,145,803	0	2,773,653	2,773,653	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,060,178	0	0	21,140,722	21,140,722	0	0	6,145,803	6,145,803	0	2,773,653	2,773,653	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	254,907,909	3,547,273	74,450	180,345,494	183,967,217	1,022,594	800,838	47,347,716	49,171,148	426,123	21,343,421	21,769,544	

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-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,696,278)	(60,268,478)	(17,520,604)	(7,907,196)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(733,443)	(570,685)	(162,758)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,429,721)	(60,839,163)	(17,683,362)	(7,907,196)

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-12E
For Twelve Months Ended December 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,156,519	3,156,519	0	0	0	0	3,156,519
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	(23)	(23)	0	0	0	0	(23)
7/4	154550 Supply Chain Average Cost Variance	0	0	0	0	0	0	0	0	0
7/4	154560 Supply Chain Invoice Price Variance	0	0	(57)	(57)	0	0	0	0	(57)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	62,867,173	31,897,010	0	94,764,183	48,088,695	25,219,208	14,778,478	6,677,802	0
TOTAL		62,867,173	31,897,010	3,156,439	97,920,622	48,088,695	25,219,208	14,778,478	6,677,802	3,156,439

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						