

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,457,500	24,469,424	11,988,076
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,457,500	24,469,424	11,988,076
G-APL	Gas Net Adjusted Rate Base	470,036,294	321,567,989	148,468,305
	RATE OF RETURN	7.756%	7.609%	8.075%

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 March 31, 2018
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers - AMA Percent	04-01-2017 thru 03-31-2018	243,856 100.000%	161,594 66.266%	82,262 33.734%
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2017 thru 03-31-2018	13,724,926 100.000%	9,621,130 70.100%	4,103,796 29.900%
	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	04-01-2017 thru 03-31-2018	272,774,084 100.000%	185,123,513 67.867%	87,650,571 32.133%

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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

Report ID:
G-ALL-12A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended March 31, 2018

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		70,589,908	62,492,356	8,097,552	0
	Direct O & M Accts 901 - 935		46,132,231	35,523,672	10,608,559	0
	Adjustments		0	0	0	0
	Total		116,722,139	98,016,028	18,706,111	0
	Percentage		100.000%	83.974%	16.026%	0.000%
	Direct Labor Accts 580 - 894		68,682,217	55,932,706	12,749,511	0
	Direct Labor Accts 901 - 935		4,343,072	3,809,731	533,341	0
	Total		73,025,289	59,742,437	13,282,852	0
	Percentage		100.000%	81.811%	18.189%	0.000%
	Number of Customers at		627,889	382,273	245,616	0
	Percentage		100.000%	60.882%	39.118%	0.000%
	Net Direct Plant		3,118,486,683	2,625,598,626	492,888,057	0
	Percentage		100.000%	84.195%	15.805%	0.000%
	Total Percentages		400.000%	310.861%	89.139%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.714%	22.286%	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	04-01-2017 thru 03-31-2018	21,819,613	14,885,480	6,934,133	
			100.000%	68.221%	31.779%	
12	Net Gas Plant (before ADFIT) - AMA Percent	03-01-2017 thru 03-31-2018	556,152,944	379,384,730	176,768,214	
			100.000%	68.216%	31.784%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2017 thru 03-31-2018	62,987,211	46,161,790	16,825,421	
			100.000%	73.288%	26.712%	
14	Net Allocated Schedule M's - AMA Percent	04-01-2017 thru 03-31-2018	-39,139,531	-26,437,391	-12,702,140	
			100.000%	67.547%	32.453%	
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 March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000 Residential	147,582,335	0	147,582,335	103,379,397	0	103,379,397	44,202,938	0	44,202,938
99	4812XX Commercial - Firm & Interruptible	67,870,265	0	67,870,265	48,366,275	0	48,366,275	19,503,990	0	19,503,990
99	4813XX Industrial-Firm	3,049,079	0	3,049,079	1,842,484	0	1,842,484	1,206,595	0	1,206,595
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	272,643	0	272,643	241,477	0	241,477	31,166	0	31,166
99	499XXX Unbilled Revenue	426,389	0	426,389	214,146	0	214,146	212,243	0	212,243
TOTAL SALES TO ULTIMATE CUSTOMERS		219,200,711	0	219,200,711	154,043,779	0	154,043,779	65,156,932	0	65,156,932
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	79,641,092	0	79,641,092	53,247,524	0	53,247,524	26,393,568	0	26,393,568
4	488000 Miscellaneous Service Revenues	17,452	0	17,452	8,640	0	8,640	8,812	0	8,812
99	4893XX Transportation Revenues	5,719,883	0	5,719,883	5,139,731	0	5,139,731	580,152	0	580,152
99	493000 Rent from Gas Property	2,397	0	2,397	2,397	0	2,397	0	0	0
4	495XXX Other Gas Revenues	(1,818,145)	395,964	(1,422,181)	(1,269,170)	282,536	(986,634)	(548,975)	113,428	(435,547)
99	496100 Provision for Rate Refund	(2,392,142)	0	(2,392,142)	(2,392,142)	0	(2,392,142)	0	0	0
99	496110 Provision for Rate Refund-Tax Reform	(440,472)	(5,146,125)	(5,586,597)	(355,445)	(3,410,131)	(3,765,576)	(85,027)	(1,735,994)	(1,821,021)
TOTAL OTHER OPERATING REVENUES		80,730,065	(4,750,161)	75,979,904	54,381,535	(3,127,595)	51,253,940	26,348,530	(1,622,566)	24,725,964
TOTAL GAS REVENUES		299,930,776	(4,750,161)	295,180,615	208,425,314	(3,127,595)	205,297,719	91,505,462	(1,622,566)	89,882,896
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	146,858,953	0	146,858,953	98,930,959	0	98,930,959	47,927,994	0	47,927,994
99	808XXX Net Natural Gas Storage Transactions	(476,965)	0	(476,965)	53,211	0	53,211	(530,176)	0	(530,176)
99	811000 Gas Used for Products Extraction	(734,728)	0	(734,728)	(495,258)	0	(495,258)	(239,470)	0	(239,470)
10	813000 Other Gas Expenses	0	1,276,369	1,276,369	0	870,330	870,330	0	406,039	406,039
99	813010 Gas Technology Institute (GTI) Expenses	113,592	0	113,592	79,414	0	79,414	34,178	0	34,178
TOTAL PRODUCTION EXPENSES		145,760,852	1,276,369	147,037,221	98,568,326	870,330	99,438,656	47,192,526	406,039	47,598,565
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	24,029	24,029	0	16,594	16,594	0	7,435	7,435
1	824000 Other Expenses	0	772,216	772,216	0	533,292	533,292	0	238,924	238,924
1	837000 Other Equipment	0	750,181	750,181	0	518,075	518,075	0	232,106	232,106
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,546,426	1,546,426	0	1,067,961	1,067,961	0	478,465	478,465
G-DEPX	Depreciation Expense-Underground Storage	0	800,523	800,523	0	552,841	552,841	0	247,682	247,682
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX	Taxes Other Than FIT	0	101,015	101,015	0	69,761	69,761	0	31,254	31,254

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	901,765	901,765	0	622,759	622,759	0	279,006	279,006
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,448,191	2,448,191	0	1,690,720	1,690,720	0	757,471	757,471

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

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	475,128	1,320,429	1,795,557	336,429	925,621	1,262,050	138,699	394,808	533,507
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,466,470	1,096,236	4,562,706	2,290,520	768,461	3,058,981	1,175,950	327,775	1,503,725
3	875000 Measuring & Reg Sta Exp-General	132,274	0	132,274	88,880	0	88,880	43,394	0	43,394
3	876000 Measuring & Reg Sta Exp-Industrial	19,140	0	19,140	14,148	0	14,148	4,992	0	4,992
3	877000 Measuring & Reg Sta Exp-City Gate	144,089	0	144,089	63,768	0	63,768	80,321	0	80,321
3	878000 Meter & House Regulator Expenses	531,245	0	531,245	331,939	0	331,939	199,306	0	199,306
3	879000 Customer Installation Expenses	1,942,238	89,744	2,031,982	1,293,142	62,911	1,356,053	649,096	26,833	675,929
3	880000 Other Expenses	1,568,986	626,231	2,195,217	1,164,286	438,988	1,603,274	404,700	187,243	591,943
3	881000 Rents	0	46,135	46,135	0	32,341	32,341	0	13,794	13,794
	MAINTENANCE									
3	885000 Supervision & Engineering	210,660	0	210,660	125,667	0	125,667	84,993	0	84,993
3	887000 Mains	1,195,684	442	1,196,126	841,684	310	841,994	354,000	132	354,132
3	889000 Measuring & Reg Sta Exp-General	258,714	57,307	316,021	171,113	40,172	211,285	87,601	17,135	104,736
3	890000 Measuring & Reg Sta Exp-Industrial	933,727	8,752	942,479	905,020	6,135	911,155	28,707	2,617	31,324
3	891000 Measuring & Reg Sta Exp-City Gate	85,459	0	85,459	53,391	0	53,391	32,068	0	32,068
3	892000 Services	1,317,799	0	1,317,799	947,371	0	947,371	370,428	0	370,428
3	893000 Meters & House Regulators	1,440,592	683,662	2,124,254	993,681	479,247	1,472,928	446,911	204,415	651,326
3	894000 Other Equipment	2,721	239,971	242,692	91	168,220	168,311	2,630	71,751	74,381
	TOTAL DISTRIBUTION OPERATING EXP	13,724,926	4,168,909	17,893,835	9,621,130	2,922,406	12,543,536	4,103,796	1,246,503	5,350,299
G-DEPX	Depreciation Expense-Distribution	16,102,417	64,600	16,167,017	10,827,728	43,842	10,871,570	5,274,689	20,758	5,295,447
G-OTX	Taxes Other Than FIT	17,225,944	0	17,225,944	14,363,215	0	14,363,215	2,862,729	0	2,862,729
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	33,328,361	64,600	33,392,961	25,190,943	43,842	25,234,785	8,137,418	20,758	8,158,176
	TOTAL DISTRIBUTION EXPENSES	47,053,287	4,233,509	51,286,796	34,812,073	2,966,248	37,778,321	12,241,214	1,267,261	13,508,475

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	137,324	137,324	0	90,999	90,999	0	46,325	46,325
2	902000	Meter Reading Expenses	1,909,164	113,164	2,022,328	1,770,612	74,989	1,845,601	138,552	38,175	176,727
2	903XXX	Customer Records & Collection Expenses	1,347,013	4,849,151	6,196,164	940,559	3,213,338	4,153,897	406,454	1,635,813	2,042,267
2	904000	Uncollectible Accounts	0	1,702,752	1,702,752	0	1,128,346	1,128,346	0	574,406	574,406
2	905000	Misc Customer Accounts	0	187,411	187,411	0	124,190	124,190	0	63,221	63,221
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,256,177	6,989,802	10,245,979	2,711,171	4,631,862	7,343,033	545,006	2,357,940	2,902,946
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,559,537	179,554	8,739,091	7,158,461	118,983	7,277,444	1,401,076	60,571	1,461,647
2	909000	Advertising	3,766	727,385	731,151	3,633	482,009	485,642	133	245,376	245,509
2	910000	Misc Customer Service & Info Exp	0	188,361	188,361	0	124,819	124,819	0	63,542	63,542
TOTAL CUSTOMER SERVICE & INFO EXP			8,563,303	1,095,300	9,658,603	7,162,094	725,811	7,887,905	1,401,209	369,489	1,770,698
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	150,078	8,943,983	9,094,061	101,818	6,381,890	6,483,708	48,260	2,562,093	2,610,353
4	921000	Office Supplies & Expenses	5,048	1,145,076	1,150,124	5,048	817,058	822,106	0	328,018	328,018
4	922000	Admin. Expenses Transferred - Credit	0	(18,626)	(18,626)	0	(13,290)	(13,290)	0	(5,336)	(5,336)
4	923000	Outside Services Employed	91,116	2,080,103	2,171,219	91,116	1,484,237	1,575,353	0	595,866	595,866
4	924000	Property Insurance Premium	0	297,954	297,954	0	212,602	212,602	0	85,352	85,352
4	925XXX	Injuries and Damages	(567)	848,894	848,327	(656)	605,720	605,064	89	243,174	243,263
4	926XXX	Employee Pensions and Benefits	673	413,106	413,779	673	294,768	295,441	0	118,338	118,338
4	928000	Regulatory Commission Expenses	828,013	288,221	1,116,234	590,524	205,657	796,181	237,489	82,564	320,053
4	930000	Miscellaneous General Expenses	39,183	1,058,303	1,097,486	27,451	755,142	782,593	11,732	303,161	314,893
4	931000	Rents	7,316	177,057	184,373	7,316	126,337	133,653	0	50,720	50,720
4	935000	Maintenance of General Plant	344,890	2,819,335	3,164,225	259,726	2,011,708	2,271,434	85,164	807,627	892,791
TOTAL ADMIN & GEN OPERATING EXP			1,465,750	18,053,406	19,519,156	1,083,016	12,881,829	13,964,845	382,734	5,171,577	5,554,311
G-DEPX	Depreciation Expense-General Plant		365,057	4,487,015	4,852,072	259,403	3,201,665	3,461,068	105,654	1,285,350	1,391,004
G-AMTX	Amortization Expense - General Plant - 303000		39,804	125,242	165,046	24,862	89,365	114,227	14,942	35,877	50,819
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,145	5,191,609	5,195,754	0	3,704,420	3,704,420	4,145	1,487,189	1,491,334
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(346,545)	0	(346,545)	(238,058)	0	(238,058)	(108,487)	0	(108,487)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(272,394)	0	(272,394)	(272,394)	0	(272,394)	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			(41,797)	9,803,866	9,762,069	(226,187)	6,995,450	6,769,263	184,390	2,808,416	2,992,806
TOTAL ADMIN & GENERAL EXPENSES			1,423,953	27,857,272	29,281,225	856,829	19,877,279	20,734,108	567,124	7,979,993	8,547,117
TOTAL EXPENSES BEFORE FIT			206,057,572	43,900,443	249,958,015	144,110,493	30,762,250	174,872,743	61,947,079	13,138,193	75,085,272
NET OPERATING INCOME (LOSS) BEFORE FIT					45,222,600		30,424,976		14,797,624		
G-FIT	FEDERAL INCOME TAX			988,251			91,624		896,627		
G-FIT	DEFERRED FEDERAL INCOME TAX			7,796,913			5,878,760		1,918,153		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(20,064)			(14,832)		(5,232)		
GAS NET OPERATING INCOME (LOSS)					36,457,500		24,469,424		11,988,076		

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%			
G-ALL 2	Number of Customers - AMA		100.000%		66.266%		33.734%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.100%		29.900%			
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 March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	54,909	395,964	450,873	54,754	282,536	337,290	155	113,428	113,583
4	495028	Deferred Exchange Reservation	4,500,001	0	4,500,001	3,011,138	0	3,011,138	1,488,863	0	1,488,863
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	384,066	0	384,066	44,527	0	44,527	339,539	0	339,539
4	495328	Residential Decoupling Deferral	760,329	0	760,329	1,428,604	0	1,428,604	(668,275)	0	(668,275)
4	495329	Amortization Res Decoupling Deferral	(6,856,414)	0	(6,856,414)	(5,787,997)	0	(5,787,997)	(1,068,417)	0	(1,068,417)
4	495338	Non-Res Decoupling Deferred Rev	1,242,465	0	1,242,465	1,648,564	0	1,648,564	(406,099)	0	(406,099)
4	495339	Amortization Non-Res Decoupling	(1,903,501)	0	(1,903,501)	(1,668,760)	0	(1,668,760)	(234,741)	0	(234,741)
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	(1,818,145)	395,964	(1,422,181)	(1,269,170)	282,536	(986,634)	(548,975)	113,428	(435,547)

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 March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	100,714,809	0	100,714,809	67,484,637	0	67,484,637	33,230,172	0	33,230,172
1	804001	Pipeline Demand Costs	26,615,218	0	26,615,218	18,609,053	0	18,609,053	8,006,165	0	8,006,165
1	804002	Transport Variable Charges	558,612	0	558,612	392,274	0	392,274	166,338	0	166,338
6	804010	Gas Costs - Fixed Hedge	13,879	0	13,879	10,142	0	10,142	3,737	0	3,737
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	348,613	0	348,613	233,694	0	233,694	114,919	0	114,919
6	804018	Merchandise Processing Fee	284,179	0	284,179	187,301	0	187,301	96,878	0	96,878
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	11,959,466	0	11,959,466	8,159,057	0	8,159,057	3,800,409	0	3,800,409
6	804700	Gas Costs - Offsystem Bookout	92,838	0	92,838	64,696	0	64,696	28,142	0	28,142
6	804711	Gas Costs - Offsystem Bookout Offset	(92,838)	0	(92,838)	(64,696)	0	(64,696)	(28,142)	0	(28,142)
6	804730	Gas Costs - Intracompany LDC Gas	7,708,797	0	7,708,797	5,172,838	0	5,172,838	2,535,959	0	2,535,959
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(23,095,503)	0	(23,095,503)	(15,367,200)	0	(15,367,200)	(7,728,303)	0	(7,728,303)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	21,750,883	0	21,750,883	14,049,163	0	14,049,163	7,701,720	0	7,701,720
		TOTAL PURCHASED GAS COSTS	146,858,953	0	146,858,953	98,930,959	0	98,930,959	47,927,994	0	47,927,994

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	67.867%	32.133%
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 March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	302,036	179,554	481,590	240,921	118,983	359,904	61,115	60,571	121,686
99	908600	Public Purpose Tariff Rider Expense Offset	8,220,935	0	8,220,935	6,885,982	0	6,885,982	1,334,953	0	1,334,953
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	(78,978)	0	(78,978)	(83,986)	0	(83,986)	5,008	0	5,008
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			8,559,537	179,554	8,739,091	7,158,461	118,983	7,277,444	1,401,076	60,571	1,461,647

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.266%	33.734%
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 March 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.57%	52.57%
2	Cost of Debt		5.567%	5.532%
	Total Cost of Debt		2.927%	2.908%
	Total Weighted Cost		2.927%	2.908%
G-APL	Net Rate Base	470,036,294	321,567,989	148,468,305
	Interest Deduction for FIT Calculation	13,729,753	9,412,295	4,317,458
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID:		
For Twelve Months Ended March 31, 2018		G-FIT-12A		
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	295,180,615	205,297,719	89,882,896
G-OPS	Operating & Maintenance Expense	205,901,220	142,245,936	63,655,284
G-OPS	Book Deprec/Amort and Reg Amortizations	26,729,836	18,193,831	8,536,005
G-OTX	Taxes Other than FIT	17,326,959	14,432,976	2,893,983
	Net Operating Income Before FIT	45,222,600	30,424,976	14,797,624
G-INT	Less: Interest Expense	13,729,753	9,412,295	4,317,458
G-SCM	Schedule M Adjustments	(20,141,507)	(15,328,063)	(4,813,444)
	Taxable Net Operating Income	11,351,340	5,684,618	5,666,722
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,383,782	1,193,770	1,190,012
	Federal Income Tax on 2017 Income at 35%	(1,395,531)	(1,102,146)	(293,385)
	Total Federal Income Tax	988,251	91,624	896,627
G-DTE	Deferred FIT	7,796,913	5,878,760	1,918,153
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,765,100	5,955,552	2,809,548
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,511,424	10,669,215	27,180,639	11,111,994	7,592,290	18,704,284	5,399,430	3,076,925	8,476,355
12	997001	Contributions In Aid of Construction	0	278,434	278,434	0	189,937	189,937	0	88,497	88,497
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	585,403	585,403	0	417,708	417,708	0	167,695	167,695
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,347,234)	0	(1,347,234)	(1,320,651)	0	(1,320,651)	(26,583)	0	(26,583)
4	997015	Airplane Lease Payments	0	627,435	627,435	0	447,700	447,700	0	179,735	179,735
12	997016	Redemption Expense Amortization	0	296,691	296,691	0	202,391	202,391	0	94,300	94,300
4	997020	FAS87 Current Pension Accrual	0	119,182	119,182	0	85,041	85,041	0	34,141	34,141
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	9,164,381	0	9,164,381	7,126,388	0	7,126,388	2,037,993	0	2,037,993
12	997032	Interest Rate Swaps	0	(1,127,426)	(1,127,426)	0	(769,085)	(769,085)	0	(358,341)	(358,341)
4	997033	DSM Tariff Rider	(74,038)	0	(74,038)	(328,371)	0	(328,371)	254,333	0	254,333
12	997048	AFUDC	0	(496,608)	(496,608)	0	(338,766)	(338,766)	0	(157,842)	(157,842)
11	997049	Tax Depreciation	0	(51,796,194)	(51,796,194)	0	(35,335,882)	(35,335,882)	0	(16,460,312)	(16,460,312)
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	(78,978)	0	(78,978)	(83,986)	0	(83,986)	5,008	0	5,008
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	78,789	78,789	0	53,751	53,751	0	25,038	25,038
4	997081	Deferred Compensation	0	135,123	135,123	0	96,416	96,416	0	38,707	38,707
4	997082	Meal Disallowances	0	129,678	129,678	0	92,530	92,530	0	37,148	37,148
4	997083	Paid Time Off	0	47,356	47,356	0	33,790	33,790	0	13,566	13,566
2	997084	Customer Uncollectibles	0	41,313	41,313	0	27,376	27,376	0	13,937	13,937
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	(3,874,047)	(3,874,047)	0	(2,642,720)	(2,642,720)	0	(1,231,327)	(1,231,327)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(5,003,565)	0	(5,003,565)	(5,003,565)	0	(5,003,565)	0	0	0
99	997107	MDM System	(272,394)	0	(272,394)	(272,394)	0	(272,394)	0	0	0
99	997108	Provision for Rate Refund-Tax Reform	440,472	5,146,125	5,586,597	355,445	3,410,131	3,765,576	85,027	1,735,994	1,821,021
99	997109	Tax Reform Amortization	0	0	0	0	0	0	0	0	0
99	997110	FISERVE	(110,996)	0	(110,996)	(76,347)	0	(76,347)	(34,649)	0	(34,649)
TOTAL SCHEDULE M ADJUSTMENTS			23,776,371	(39,139,531)	(20,141,507)	11,109,329	(26,437,392)	(15,328,063)	7,888,695	(12,702,139)	(4,813,444)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.266%	33.734%
G-ALL	4	Jurisdiction 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.867%	32.133%
G-ALL	11	Book Depreciation	100.000%	68.221%	31.779%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.216%	31.784%
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 March 31, 2018 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	9,004,804	6,142,717	2,862,087
99	410100	Deferred Federal Income Tax Exp	(1,124,108)	(209,695)	(914,413)
		SUBTOTAL	7,880,696	5,933,022	1,947,674
14	411100	Deferred Federal Income Tax Expense - Allocated	(60,305)	(41,138)	(19,167)
99	411100	Deferred Federal Income Tax Exp	(23,478)	(13,124)	(10,354)
		SUBTOTAL	(83,783)	(54,262)	(29,521)
		Total Deferred Federal Income Tax Expense	7,796,913	5,878,760	1,918,153

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.216%	31.784%
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 March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	101,015	101,015	0	69,761	69,761	0	31,254	31,254
		TOTAL UNDERGROUND STORAGE TAX	0	101,015	101,015	0	69,761	69,761	0	31,254	31,254
		DISTRIBUTION									
99	408110	State Excise Tax	5,962,348	0	5,962,348	5,962,348	0	5,962,348	0	0	0
99	408120	Municipal Occupation & License Tax	6,748,623	0	6,748,623	5,593,695	0	5,593,695	1,154,928	0	1,154,928
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	4,510,492	0	4,510,492	2,807,172	0	2,807,172	1,703,320	0	1,703,320
99	409100	State Income Tax	4,481	0	4,481	0	0	0	4,481	0	4,481
		TOTAL DISTRIBUTION TAX	17,225,944	0	17,225,944	14,363,215	0	14,363,215	2,862,729	0	2,862,729
		TOTAL TAXES OTHER THAN FIT	17,225,944	101,015	17,326,959	14,363,215	69,761	14,432,976	2,862,729	31,254	2,893,983

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 March 31, 2018
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	41,216,560	41,237,883	0	29,409,664	29,409,664	21,323	11,806,896	11,828,219
TOTAL INTANGIBLE PLANT			1,823,522	43,105,909	44,929,431	1,022,594	30,757,790	31,780,384	800,928	12,348,119	13,149,047
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	2,232,197	2,232,197	0	1,541,555	1,541,555	0	690,642	690,642
1	352XXX	Wells	0	18,947,578	18,947,578	0	13,085,197	13,085,197	0	5,862,381	5,862,381
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	12,355,711	12,355,711	0	8,532,854	8,532,854	0	3,822,857	3,822,857
1	355000	Measuring & Regulating Equipment	0	1,026,467	1,026,467	0	708,878	708,878	0	317,589	317,589
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,321,529	2,321,529	0	1,603,248	1,603,248	0	718,281	718,281
TOTAL UNDERGROUND STORAGE PLAN			0	39,611,167	39,611,167	0	27,374,114	27,374,114	0	12,237,053	12,237,053
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	214,409	0	214,409	123,263	0	123,263	91,146	0	91,146
6	375000	Structures & Improvements	957,095	0	957,095	586,263	0	586,263	370,832	0	370,832
6	376000	Mains	320,383,249	2,512,520	322,895,769	210,340,233	1,705,172	212,045,405	110,043,016	807,348	110,850,364
6	378000	Measuring & Reg Station Equip-General	5,926,681	127,100	6,053,781	3,664,406	86,259	3,750,665	2,262,275	40,841	2,303,116
6	379000	Measuring & Reg Station Equip-City Gate	6,860,738	0	6,860,738	2,364,352	0	2,364,352	4,496,386	0	4,496,386
6	380000	Services	228,719,235	0	228,719,235	156,207,730	0	156,207,730	72,511,505	0	72,511,505
6	381000	Meters	78,093,100	0	78,093,100	54,282,267	0	54,282,267	23,810,833	0	23,810,833
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	3,369,165	0	3,369,165	2,621,881	0	2,621,881	747,284	0	747,284
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			644,612,267	2,639,620	647,251,887	430,254,320	1,791,431	432,045,751	214,357,947	848,189	215,206,136
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,829,017	2,109,824	4,938,841	2,731,581	1,505,444	4,237,025	97,436	604,380	701,816
4	390XXX	Structures & Improvements	5,902,924	23,065,246	28,968,170	4,290,095	16,457,976	20,748,071	1,612,829	6,607,270	8,220,099
4	391XXX	Office Furniture & Equipment	89,309	14,209,893	14,299,202	70,214	10,139,327	10,209,541	19,095	4,070,566	4,089,661
4	392XXX	Transportation Equipment	11,450,816	2,525,130	13,975,946	8,834,029	1,801,781	10,635,810	2,616,787	723,349	3,340,136
4	393000	Stores Equipment	160,939	918,028	1,078,967	123,446	655,050	778,496	37,493	262,978	300,471
4	394000	Tools, Shop & Garage Equipment	2,417,475	5,893,901	8,311,376	1,884,690	4,205,534	6,090,224	532,785	1,688,367	2,221,152

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	15,870	341,363	357,233	11,969	243,576	255,545	3,901	97,787	101,688
4	396XXX	Power Operated Equipment	3,314,375	1,053,307	4,367,682	2,457,356	751,577	3,208,933	857,019	301,730	1,158,749
4	397XXX	Communications Equipment	2,454,635	12,784,762	15,239,397	1,118,899	9,122,439	10,241,338	1,335,736	3,662,323	4,998,059
4	398000	Miscellaneous Equipment	2,433	82,648	85,081	1,111	58,973	60,084	1,322	23,675	24,997
		TOTAL GENERAL PLANT	28,637,793	62,984,102	91,621,895	21,523,390	44,941,677	66,465,067	7,114,403	18,042,425	25,156,828
		TOTAL PLANT IN SERVICE	675,073,582	148,340,798	823,414,380	452,800,304	104,865,012	557,665,316	222,273,278	43,475,786	265,749,064
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,133,049)	(15,133,049)	0	(10,450,884)	(10,450,884)	0	(4,682,165)	(4,682,165)
G-ADEP		Distribution Plant	(209,803,175)	(1,720,305)	(211,523,480)	(137,839,791)	(1,167,519)	(139,007,310)	(71,963,384)	(552,786)	(72,516,170)
G-ADEP		General Plant	(9,938,738)	(18,694,926)	(28,633,664)	(6,962,985)	(13,339,578)	(20,302,563)	(2,975,753)	(5,355,348)	(8,331,101)
		TOTAL ACCUMULATED DEPRECIATION	(219,741,913)	(35,548,280)	(255,290,193)	(144,802,776)	(24,957,981)	(169,760,757)	(74,939,137)	(10,590,299)	(85,529,436)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(267,728)	(505,865)	(773,593)	(185,075)	(360,955)	(546,030)	(82,653)	(144,910)	(227,563)
G-AAMT		Misc IT Intangible Plant - 3031XX	(14,911)	(10,941,237)	(10,956,148)	0	(7,807,010)	(7,807,010)	(14,911)	(3,134,227)	(3,149,138)
G-AAMT		Underground Storage	0	(240,485)	(240,485)	0	(166,079)	(166,079)	0	(74,406)	(74,406)
G-AAMT		General Plant - 390200, 396200	(98)	(922)	(1,020)	(56)	(658)	(714)	(42)	(264)	(306)
		TOTAL ACCUMULATED AMORTIZATION	(282,737)	(11,688,509)	(11,971,246)	(185,131)	(8,334,702)	(8,519,833)	(97,606)	(3,353,807)	(3,451,413)
		TOTAL ACCUMULATED DEPR/AMORT	(220,024,650)	(47,236,789)	(267,261,439)	(144,987,907)	(33,292,683)	(178,280,590)	(75,036,743)	(13,944,106)	(88,980,849)
		NET GAS UTILITY PLANT before DFIT	455,048,932	101,104,009	556,152,941	307,812,397	71,572,329	379,384,726	147,236,535	29,531,680	176,768,215
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(105,240,842)	(105,240,842)	0	(71,791,093)	(71,791,093)	0	(33,449,749)	(33,449,749)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,848,384)	(17,848,384)	0	(12,730,506)	(12,730,506)	0	(5,117,878)	(5,117,878)
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	(702,622)	(702,622)	0	(479,301)	(479,301)	0	(223,321)	(223,321)
		TOTAL ACCUMULATED DFIT	0	(123,791,848)	(123,791,848)	0	(85,000,900)	(85,000,900)	0	(38,790,948)	(38,790,948)
		NET GAS UTILITY PLANT	455,048,932	(22,687,839)	432,361,093	307,812,397	(13,428,571)	294,383,826	147,236,535	(9,259,268)	137,977,267

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	71.354%	28.646%
G-ALL	6	Actual Therms Purchased	100.000%	67.867%	32.133%
G-ALL	12	Net Gas Plant (before ADFIT) - AMA	100.000%	68.216%	31.784%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	455,048,932	(22,687,839)	432,361,093	307,812,397	(13,428,571)	294,383,826	147,236,535	(9,259,268)	137,977,267
	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	10,098,240	10,098,240	0	6,973,845	6,973,845	0	3,124,395	3,124,395
4	252000 Customer Advances	(37,954)	(1,577)	(39,531)	(4,427)	(1,125)	(5,552)	(33,527)	(452)	(33,979)
99	235199 Customer Deposits	(550,060)	0	(550,060)	(550,060)	0	(550,060)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	(449,952)	0	(449,952)	(376,440)	0	(376,440)	(73,512)	0	(73,512)
99	182302 WA Excess Nat Gas Line Extension	5,293,027	0	5,293,027	5,293,027	0	5,293,027	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,633,713)	0	(1,633,713)	(1,633,713)	0	(1,633,713)	0	0	0
C-WKC	Working Capital	19,226,126	0	19,226,126	13,525,183	0	13,525,183	5,700,943	0	5,700,943
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	21,847,474	15,827,727	37,675,201	16,253,570	10,930,593	27,184,163	5,593,904	4,897,134	10,491,038
	NET RATE BASE	476,896,406	(6,860,112)	470,036,294	324,065,967	(2,497,978)	321,567,989	152,830,439	(4,362,134)	148,468,305

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 March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.867%	32.133%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended March 31, 2018	
Average of Monthly Averages Basis	

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	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	236,598	236,598												
Total Production/Transmission		1,154,998	1,154,998												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,866	5,866												
Total Distribution		30,019	30,019												
General Plant - 303000															
7,4	CD-AA	598,927	420,057	123,074	55,796		123,074	123,074		87,818	87,818		35,256	35,256	
9,4	CD-AN	9,729	7,561	2,168			2,168	2,168		1,547	1,547		621	621	
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		656,528	427,618	165,046	63,864		39,804	125,242	165,046	24,862	89,365	114,227	14,942	35,877	50,819
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	24,791,758	17,387,699	5,094,459	2,309,600		5,094,459	5,094,459		3,635,100	3,635,100		1,459,359	1,459,359	
9,4	CD-AN	17,387	13,512	3,875			3,875	3,875		2,765	2,765		1,110	1,110	
9,4	CD-ID	18,602	14,457	4,145			4,145	4,145				4,145		4,145	
	ED-AN	1,466,502	1,466,502												
	ED-ID	0	0												
	ED-WA	677,486	677,486												
8,4	GD-AA	136,045		93,275	42,770		93,275	93,275		66,555	66,555		26,720	26,720	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		27,107,780	19,559,656	5,195,754	2,352,370		4,145	5,191,609	5,195,754		3,704,420	3,704,420	4,145	1,487,189	1,491,334
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		28,997,582	21,220,321	5,361,027	2,416,234		43,949	5,317,078	5,361,027	24,862	3,793,942	3,818,804	19,087	1,523,136	1,542,223

Allocation Ratios:

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

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(297,996,207)	(297,996,207)											
	Hydro (ED-AN)	(128,645,336)	(128,645,336)											
	Other (ED-AN)	(116,914,974)	(116,914,974)											
Total Electric Production		(543,556,517)	(543,556,517)											
Electric Transmission														
	ED-AN	(210,710,722)	(210,710,722)											
Total Electric Transmission		(210,710,722)	(210,710,722)											
Electric Distribution														
	ED-AN	(119,136)	(119,136)											
	ED-ID	(199,879,495)	(199,879,495)											
	ED-WA	(319,252,066)	(319,252,066)											
Total Electric Distribution		(519,250,697)	(519,250,697)											
Gas Underground Storage														
1	GD-AN	(15,133,049)	(15,133,049)		(15,133,049)	(15,133,049)		(10,450,884)	(10,450,884)		(4,682,165)	(4,682,165)		
	GD-OR	(978,079)		(978,079)										
Total Gas Underground Storage		(16,111,128)	(15,133,049)	(978,079)	(15,133,049)	(15,133,049)		(10,450,884)	(10,450,884)		(4,682,165)	(4,682,165)		
Gas Distribution														
6	GD-AN	(1,720,305)	(1,720,305)		(1,720,305)	(1,720,305)		(1,167,519)	(1,167,519)		(552,786)	(552,786)		
	GD-ID	(71,963,384)	(71,963,384)		(71,963,384)	(71,963,384)				(71,963,384)		(71,963,384)		
	GD-WA	(137,839,791)	(137,839,791)		(137,839,791)	(137,839,791)	(137,839,791)		(137,839,791)					
	GD-OR	(105,631,932)		(105,631,932)										
Total Gas Distribution		(317,155,412)	(211,523,480)	(105,631,932)	(209,803,175)	(1,720,305)	(211,523,480)	(137,839,791)	(1,167,519)	(139,007,310)	(71,963,384)	(552,786)	(72,516,170)	
General Plant														
	ED-AN	(46,815,506)	(46,815,506)											
	ED-ID	(9,510,188)	(9,510,188)											
	ED-WA	(18,598,551)	(18,598,551)											
7,4	CD-AA	(56,820,284)	(39,850,906)	(11,676,000)	(5,293,378)	(11,676,000)	(11,676,000)		(8,331,293)	(8,331,293)		(3,344,707)	(3,344,707)	
9,4	CD-AN	(12,087,942)	(9,394,144)	(2,693,798)		(2,693,798)	(2,693,798)		(1,922,133)	(1,922,133)		(771,665)	(771,665)	
9	CD-ID	(5,930,213)	(4,608,665)	(1,321,548)		(1,321,548)	(1,321,548)				(1,321,548)		(1,321,548)	
9	CD-WA	(4,011,810)	(3,117,778)	(894,032)		(894,032)	(894,032)	(894,032)		(894,032)				
8,4	GD-AA	(2,279,296)		(1,562,731)	(716,565)	(1,562,731)	(1,562,731)		(1,115,071)	(1,115,071)		(447,660)	(447,660)	
4	GD-AN	(2,762,397)		(2,762,397)		(2,762,397)	(2,762,397)		(1,971,081)	(1,971,081)		(791,316)	(791,316)	
	GD-ID	(1,654,205)		(1,654,205)		(1,654,205)	(1,654,205)				(1,654,205)		(1,654,205)	
	GD-WA	(6,068,953)		(6,068,953)		(6,068,953)	(6,068,953)	(6,068,953)		(6,068,953)				
	GD-OR	(4,777,230)		(4,777,230)										
Total General Plant		(171,316,575)	(131,895,738)	(28,633,664)	(10,787,173)	(9,938,738)	(18,694,926)	(28,633,664)	(6,962,985)	(13,339,578)	(20,302,563)	(2,975,753)	(5,355,348)	(8,331,101)
Total Accumulated Depreciation		(1,778,101,051)	(1,405,413,674)	(255,290,193)	(117,397,184)	(219,741,913)	(35,548,280)	(255,290,193)	(144,802,776)	(24,957,981)	(169,760,757)	(74,939,137)	(10,590,299)	(85,529,436)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.135%	20.549%	9.316%	1	System Contract Demand	69.060%	30.940%
8	Gas North/Oregon 4-Factor	0.000%	68.562%	31.438%	4	Jurisdictional 4-Factor Ratio	71.354%	28.646%
9	Elec/Gas North 4-Factor	77.714%	22.286%	0.000%	6	Actual Therms Purchased	67.867%	32.133%

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

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(10,830,154)	(10,830,154)											
Misc Intangible Plt (303000)	ED-AN	(1,554,219)	(1,554,219)											
Total Production/Transmission		(12,384,373)	(12,384,373)											
Distribution														
Franchises (302000)	ED-WA	(187,503)	(187,503)											
Misc Intangible Plt (303000)	ED-WA	(35,488)	(35,488)											
Total Distribution		(222,991)	(222,991)											
General Plant - 303000														
7,4	CD-AA	(2,359,443)	(1,654,795)	(484,842)	(219,806)		(484,842)	(484,842)		(345,954)	(345,954)		(138,888)	(138,888)
9,4	CD-AN	(94,336)	(73,313)	(21,023)			(21,023)	(21,023)		(15,001)	(15,001)		(6,022)	(6,022)
	GD-ID	(82,653)		(82,653)			(82,653)	(82,653)				(82,653)		(82,653)
	GD-WA	(185,075)		(185,075)			(185,075)	(185,075)	(185,075)		(185,075)			
	GD-OR	(86,669)			(86,669)									
Total General Plant - 303000		(2,808,176)	(1,728,108)	(773,593)	(306,475)	(267,728)	(505,865)	(773,593)	(185,075)	(360,955)	(546,030)	(82,653)	(144,910)	(227,563)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(51,807,924)	(36,335,487)	(10,646,011)	(4,826,426)		(10,646,011)	(10,646,011)		(7,596,354)	(7,596,354)		(3,049,657)	(3,049,657)
9,4	CD-AN	(47,877)	(37,208)	(10,669)			(10,669)	(10,669)		(7,613)	(7,613)		(3,056)	(3,056)
9	CD-ID	(66,911)	(52,000)	(14,911)		(14,911)		(14,911)				(14,911)		(14,911)
	ED-AN	(2,021,503)	(2,021,503)											
	ED-ID	0	0											
	ED-WA	(2,487,365)	(2,487,365)											
8,4	GD-AA	(415,036)		(284,557)	(130,479)		(284,557)	(284,557)		(203,043)	(203,043)		(81,514)	(81,514)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(56,846,616)	(40,933,563)	(10,956,148)	(4,956,905)	(14,911)	(10,941,237)	(10,956,148)		(7,807,010)	(7,807,010)	(14,911)	(3,134,227)	(3,149,138)
Gas Underground Storage														
1	GD-AN	(240,485)		(240,485)			(240,485)	(240,485)		(166,079)	(166,079)		(74,406)	(74,406)
Total Gas Underground Storage		(240,485)		(240,485)			(240,485)	(240,485)		(166,079)	(166,079)		(74,406)	(74,406)
General Plant - 390200, 396200														
7,4	CD-AA	(4,487)	(3,147)	(922)	(418)		(922)	(922)		(658)	(658)		(264)	(264)
9	CD-ID	(189)	(147)	(42)		(42)		(42)				(42)		(42)
9	CD-WA	(253)	(197)	(56)		(56)		(56)						
4	ED-AN	(87,659)	(87,659)											
	ED-WA	0	0											
	GD-WA	0		0		0		0		0		0		
	GD-OR	0			0									
Total General Plant - 390200, 396200		(92,588)	(91,150)	(1,020)	(418)	(98)	(922)	(1,020)	(56)	(658)	(714)	(42)	(264)	(306)
Total Accumulated Amortization		(72,595,229)	(55,360,185)	(11,971,246)	(5,263,798)	(282,737)	(11,688,509)	(11,971,246)	(185,131)	(8,334,702)	(8,519,833)	(97,606)	(3,353,807)	(3,451,413)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A
For Twelve Months Ended March 31, 2018		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	2,527,914	0	0	0	0	2,527,914	0	0	2,527,914	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	9,935,809	0	0	6,968,480	6,968,480	0	0	2,041,709	2,041,709	0	925,620	
9		CD-WA / ID / AN	1,656,802	710,256	339,789	237,538	1,287,583	203,668	97,436	68,115	369,219	0	0	
		TOTAL ACCOUNT	15,367,733	723,867	702,068	7,228,792	8,654,727	2,731,582	97,436	2,109,824	4,938,842	848,544	925,620	1,774,164
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,188,122	1,060,236	2,536,103	4,591,783	8,188,122	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,691,501	0	0	0	0	2,691,501	0	0	2,691,501	0	0	
99		GD-OR / AS	3,649,607	0	0	0	0	0	0	0	0	3,649,607	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,719,399	0	0	70,639,551	70,639,551	0	0	20,696,829	20,696,829	0	9,383,019	
9		CD-WA / ID / AN	25,038,545	5,574,814	5,624,455	8,259,436	19,458,705	1,598,594	1,612,829	2,368,417	5,579,840	0	0	
		TOTAL ACCOUNT	140,287,174	6,635,050	8,160,558	83,490,770	98,286,378	4,290,095	1,612,829	23,065,246	28,968,170	3,649,607	9,383,019	13,032,626
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	5,619,881	993,591	0	4,626,290	5,619,881	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,366	0	0	0	0	535	0	831	1,366	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	583,120	0	0	0	0	0	0	399,799	399,799	0	183,321	
7		CD-AA	67,071,917	0	0	47,040,889	47,040,889	0	0	13,782,608	13,782,608	0	6,248,420	
9		CD-WA / ID / AN	517,968	242,995	66,589	92,954	402,538	69,680	19,095	26,655	115,430	0	0	
		TOTAL ACCOUNT	73,794,252	1,236,586	66,589	51,760,133	53,063,308	70,215	19,095	14,209,893	14,299,203	0	6,431,741	6,431,741
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	40,784,574	19,377,901	8,109,791	13,296,882	40,784,574	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,336,817	0	0	0	0	8,246,910	2,385,548	1,704,359	12,336,817	0	0	
99		GD-OR / AS	4,042,948	0	0	0	0	0	0	0	0	4,042,948	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	1,190,926	0	0	835,256	835,256	0	0	244,723	244,723	0	110,947	
9		CD-WA / ID / AN	6,257,151	2,047,475	806,408	2,008,862	4,862,745	587,119	231,240	576,047	1,394,406	0	0	
		TOTAL ACCOUNT	64,612,416	21,425,376	8,916,199	16,141,000	46,482,575	8,834,029	2,616,788	2,525,129	13,975,946	4,042,948	110,947	4,153,895

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0
99		GD-OR / AS	43,575	0	0	0	0	0	0	0	43,575	0	43,575
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	4,446,073	123,055	130,749	3,201,462	3,455,266	35,286	37,493	918,028	990,807	0	0
		TOTAL ACCOUNT	4,977,058	133,516	145,112	3,575,888	3,854,516	123,446	37,493	918,028	1,078,967	43,575	43,575
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	4,434,281	793,919	253,157	3,387,205	4,434,281	0	0	0	0	0	0
99		GD-WA / ID / AN	2,581,739	0	0	0	0	1,880,636	316,198	384,905	2,581,739	0	0
99		GD-OR / AS	909,220	0	0	0	0	0	0	0	909,220	0	909,220
8		GD-AA	3,943,090	0	0	0	0	0	0	2,703,461	2,703,461	0	1,239,629
7		CD-AA	13,435,725	0	0	9,423,146	9,423,146	0	0	2,760,907	2,760,907	0	1,251,672
9		CD-WA / ID / AN	1,190,344	14,138	755,309	155,629	925,076	4,054	216,587	44,627	265,268	0	0
		TOTAL ACCOUNT	26,494,399	808,057	1,008,466	12,965,980	14,782,503	1,884,690	532,785	5,893,900	8,311,375	909,220	2,491,301
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	89,504	0	0	89,504	89,504	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	89,504	0	0	89,504	89,504	0	0	0	0	0	0
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,233,423	213,337	24,333	995,753	1,233,423	0	0	0	0	0	0
99		GD-WA / ID / AN	129,289	0	0	0	0	11,673	3,807	113,809	129,289	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	0	50,710
7		CD-AA	545,625	0	0	382,674	382,674	0	0	112,121	112,121	0	50,830
9		CD-WA / ID / AN	23,476	1,031	329	16,884	18,244	296	94	4,842	5,232	0	0
		TOTAL ACCOUNT	2,134,032	214,368	24,662	1,395,311	1,634,341	11,969	3,901	341,364	357,234	40,917	101,540

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2018 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,907,982	14,399,389	9,494,927	8,013,666	31,907,982	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,977,156	0	0	0	0	2,385,134	768,544	823,478	3,977,156	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	
9		CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	
		TOTAL ACCOUNT	37,722,557	14,651,250	9,803,467	8,807,091	33,261,808	2,457,356	857,019	1,053,307	4,367,682	43,834	49,233	93,067
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,075,743	12,010,904	6,535,832	45,529,007	64,075,743	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,177,715	0	0	0	0	685,086	492,629	0	1,177,715	0	0	
99		GD-OR / AS	1,218,194	0	0	0	0	0	0	0	0	1,218,194	0	
8		GD-AA	1,065,439	0	0	0	0	0	0	730,486	730,486	0	334,953	
7		CD-AA	48,634,082	0	0	34,109,513	34,109,513	0	0	9,993,818	9,993,818	0	4,530,751	
9		CD-WA / ID / AN	14,975,896	1,512,847	2,940,187	7,185,484	11,638,518	433,813	843,107	2,060,458	3,337,378	0	0	
		TOTAL ACCOUNT	131,147,069	13,523,751	9,476,019	86,824,004	109,823,774	1,118,899	1,335,736	12,784,762	15,239,397	1,218,194	4,865,704	6,083,898
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	397,914	0	0	279,077	279,077	0	0	81,767	81,767	0	37,070	
9		CD-WA / ID / AN	14,870	3,875	4,610	3,071	11,556	1,111	1,322	881	3,314	0	0	
		TOTAL ACCOUNT	564,845	3,875	11,456	424,996	440,327	1,111	1,322	82,648	85,081	2,367	37,070	39,437
		TOTAL GENERAL PLANT	497,191,039	59,355,696	38,314,596	272,703,469	370,373,761	21,523,392	7,114,404	62,984,101	91,621,897	10,799,206	24,396,175	35,195,381

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,681,093	320,373	0	10,360,720	10,681,093	0	0	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	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	0	
		TOTAL ACCOUNT	22,087,381	320,373	0	16,812,396	17,132,769	1,022,594	779,605	1,889,349	3,691,548	426,123	836,941	1,263,064	
	303100	Misc Intangible Plant--Mainframe Software													
99		ED-WA / ID / AN	10,654,513	3,448,275	0	7,206,238	10,654,513	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	704,053	0	0	0	0	0	0	482,713	482,713	0	221,340	221,340	
7		CD-AA	77,885,205	0	0	54,624,788	54,624,788	0	0	16,004,631	16,004,631	0	7,255,786	7,255,786	
9		CD-WA / ID / AN	183,906	0	74,361	68,562	142,923	0	21,323	19,660	40,983	0	0	0	
		TOTAL ACCOUNT	89,427,677	3,448,275	74,361	61,899,588	65,422,224	0	21,323	16,507,004	16,528,327	0	7,477,126	7,477,126	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,422,806	0	0	3,803,285	3,803,285	0	0	1,114,332	1,114,332	0	505,189	505,189	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	5,422,806	0	0	3,803,285	3,803,285	0	0	1,114,332	1,114,332	0	505,189	505,189	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	9,393,435	

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303120	Misc Intangible Plant--Software 12.5 YR												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
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	13,500,494	0	0	9,468,571	9,468,571	0	0	2,774,217	2,774,217	0	1,257,706	1,257,706
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	13,500,494	0	0	9,468,571	9,468,571	0	0	2,774,217	2,774,217	0	1,257,706	1,257,706
	303121	Misc Intangible Plant--AMI 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	492,501	0	0	345,416	345,416	0	0	101,204	101,204	0	45,881	45,881
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	492,501	0	0	345,416	345,416	0	0	101,204	101,204	0	45,881	45,881
		TOTAL	231,762,062	3,768,648	74,361	163,047,220	166,890,229	1,022,594	800,928	43,105,910	44,929,432	426,123	19,516,278	19,942,401

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12A
For Twelve Months Ended March 31, 2018	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(86,077,662)	(60,370,568)	(17,688,099)	(8,018,995)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(719,254)	(558,968)	(160,286)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,796,916)	(60,929,536)	(17,848,385)	(8,018,995)

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended March 31, 2018
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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	3,224,762	3,224,762	0	0	0	0	3,224,762
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	(33)	(33)	0	0	0	0	(33)
7/4	154560 Supply Chain Invoice Price Variance	0	0	(11)	(11)	0	0	0	0	(11)
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	73,014,411	34,558,231	0	107,572,642	59,489,228	28,857,288	13,525,183	5,700,943	0
TOTAL		73,014,411	34,558,231	3,225,148	110,797,790	59,489,228	28,857,288	13,525,183	5,700,943	3,225,148

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