

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	36,519,166	24,488,021	12,031,145
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	36,519,166	24,488,021	12,031,145
G-APL	Gas Net Adjusted Rate Base	480,081,014	329,692,844	150,388,170
	RATE OF RETURN	7.607%	7.428%	8.000%

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
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	3-01-2018 thru 03-31-2018	247,661 100.000%	164,376 66.371%	83,285 33.629%
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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended March 31, 2018
 Ending Balance Basis

Report ID:
G-ALL-12E

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input		01-01-2017 thru 12-31-2017	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	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) Percent	3-01-2018 thru 03-31-2018	582,066,998	398,477,743	183,589,255	
			100.000%	68.459%	31.541%	
13	G-PLT Net Gas General Plant Percent	3-01-2018 thru 03-31-2018	66,449,510	48,928,088	17,521,422	
			100.000%	73.632%	26.368%	
14	Net Allocated Schedule M's Percent	04-01-2017 thru 03-31-2018	-39,139,531	-26,443,907	-12,695,624	
			100.000%	67.563%	32.437%	
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 March 31, 2018		
Ending Balance 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)	(3,415,535)	(3,770,980)	(85,027)	(1,730,590)	(1,815,617)
TOTAL OTHER OPERATING REVENUES			80,730,065	(4,750,161)	75,979,904	54,381,535	(3,132,999)	51,248,536	26,348,530	(1,617,162)	24,731,368
TOTAL GAS REVENUES			299,930,776	(4,750,161)	295,180,615	208,425,314	(3,132,999)	205,292,315	91,505,462	(1,617,162)	89,888,300
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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	901,765	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	
Ending Balance Basis	

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	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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	137,324	137,324	0	91,143	91,143	0	46,181	46,181
2	902000	Meter Reading Expenses	1,909,164	113,164	2,022,328	1,770,612	75,108	1,845,720	138,552	38,056	176,608
2	903XXX	Customer Records & Collection Expenses	1,347,013	4,849,151	6,196,164	940,559	3,218,430	4,158,989	406,454	1,630,721	2,037,175
2	904000	Uncollectible Accounts	0	1,702,752	1,702,752	0	1,130,134	1,130,134	0	572,618	572,618
2	905000	Misc Customer Accounts	0	187,411	187,411	0	124,387	124,387	0	63,024	63,024
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,256,177	6,989,802	10,245,979	2,711,171	4,639,202	7,350,373	545,006	2,350,600	2,895,606
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	8,559,537	179,554	8,739,091	7,158,461	119,172	7,277,633	1,401,076	60,382	1,461,458
2	909000	Advertising	3,766	727,385	731,151	3,633	482,773	486,406	133	244,612	244,745
2	910000	Misc Customer Service & Info Exp	0	188,361	188,361	0	125,017	125,017	0	63,344	63,344
TOTAL CUSTOMER SERVICE & INFO EXP			8,563,303	1,095,300	9,658,603	7,162,094	726,962	7,889,056	1,401,209	368,338	1,769,547
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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For Twelve Months Ended March 31, 2018		
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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	30,770,741	174,881,234	61,947,079	13,129,702	75,076,781
NET OPERATING INCOME (LOSS) BEFORE FIT					45,222,600			30,411,081			14,811,519
G-FIT	FEDERAL INCOME TAX				926,585			37,396			889,189
G-FIT	DEFERRED FEDERAL INCOME TAX				7,796,913			5,900,496			1,896,417
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(20,064)			(14,832)			(5,232)
GAS NET OPERATING INCOME (LOSS)					36,519,166			24,488,021			12,031,145

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		69.060%		30.940%			
G-ALL 2	Number of Customers		100.000%		66.371%		33.629%			
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-495-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	Other Gas Revenue-Miscellaneous	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-804-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	302,036	179,554	481,590	240,921	119,172	360,093	61,115	60,382	121,497
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	119,172	7,277,633	1,401,076	60,382	1,461,458

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.371%	33.629%
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 March 31, 2018 Ending Balance 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	480,081,014	329,692,844	150,388,170
	Interest Deduction for FIT Calculation	14,023,398	9,650,110	4,373,288
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 March 31, 2018				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	295,180,615	205,292,315	89,888,300
G-OPS	Operating & Maintenance Expense	205,901,220	142,254,427	63,646,793
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	30,411,081	14,811,519
G-INT	Less: Interest Expense	14,023,398	9,650,110	4,373,288
G-SCM	Schedule M Adjustments	(20,141,507)	(15,334,579)	(4,806,928)
	Taxable Net Operating Income	11,057,695	5,426,392	5,631,303
	Tax Rate	21.00%	21.00%	21.00%
	Federal Income Tax	2,322,116	1,139,542	1,182,574
	Federal Income Tax on 2017 Income at 35%	(1,395,531)	(1,102,146)	(293,385)
	Total Federal Income Tax	926,585	37,396	889,189
G-DTE	Deferred FIT	7,796,913	5,900,496	1,896,417
99	411400 Amortized Investment Tax Credit	(20,064)	(14,832)	(5,232)
	Total FIT/Deferred FIT & ITC	8,703,434	5,923,060	2,780,374
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
 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	16,511,424	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	190,613	190,613	0	87,821	87,821
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	203,112	203,112	0	93,579	93,579
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	(771,825)	(771,825)	0	(355,601)	(355,601)
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	(339,973)	(339,973)	0	(156,635)	(156,635)
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	27,420	27,420	0	13,893	13,893
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	(2,652,134)	(2,652,134)	0	(1,221,913)	(1,221,913)
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	3,415,535	3,770,980	85,027	1,730,590	1,815,617
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	(26,443,908)	(15,334,579)	7,888,695	(12,695,623)	(4,806,928)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.371%	33.629%
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	11	Book Depreciation	100.000%	68.221%	31.779%
G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.459%	31.541%
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 March 31, 2018 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	9,004,804	6,164,599	2,840,205
99	410100	Deferred Federal Income Tax Exp	(1,124,108)	(209,695)	(914,413)
		SUBTOTAL	7,880,696	5,954,904	1,925,792
14	411100	Deferred Federal Income Tax Expense - Allocated	(60,305)	(41,284)	(19,021)
99	411100	Deferred Federal Income Tax Exp	(23,478)	(13,124)	(10,354)
		SUBTOTAL	(83,783)	(54,408)	(29,375)
		Total Deferred Federal Income Tax Expense	7,796,913	5,900,496	1,896,417

ALLOCATION RATIOS:

G-ALL	12	Net Gas Plant (before ADFIT)	100.000%	68.459%	31.541%
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 March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,889,349	3,691,548	1,022,594	1,348,126	2,370,720	779,605	541,223	1,320,828
4	3031XX	Misc Intangible IT Plant (3031XX)	21,323	45,024,476	45,045,799	0	32,126,765	32,126,765	21,323	12,897,711	12,919,034
TOTAL INTANGIBLE PLANT			1,823,522	46,913,825	48,737,347	1,022,594	33,474,891	34,497,485	800,928	13,438,934	14,239,862
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	2,388,953	2,388,953	0	1,649,811	1,649,811	0	739,142	739,142
1	352XXX	Wells	0	19,089,741	19,089,741	0	13,183,375	13,183,375	0	5,906,366	5,906,366
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	12,512,467	12,512,467	0	8,641,110	8,641,110	0	3,871,357	3,871,357
1	355000	Measuring & Regulating Equipment	0	1,183,222	1,183,222	0	817,133	817,133	0	366,089	366,089
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,478,284	2,478,284	0	1,711,503	1,711,503	0	766,781	766,781
TOTAL UNDERGROUND STORAGE PLAN			0	40,380,352	40,380,352	0	27,905,314	27,905,314	0	12,475,038	12,475,038
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	916,066	0	916,066	547,987	0	547,987	368,079	0	368,079
6	376000	Mains	333,224,646	2,512,520	335,737,166	218,873,937	1,705,172	220,579,109	114,350,709	807,348	115,158,057
6	378000	Measuring & Reg Station Equip-General	5,908,832	127,100	6,035,932	3,600,832	86,259	3,687,091	2,308,000	40,841	2,348,841
6	379000	Measuring & Reg Station Equip-City Gate	6,615,479	0	6,615,479	2,205,834	0	2,205,834	4,409,645	0	4,409,645
6	380000	Services	240,099,503	0	240,099,503	164,550,923	0	164,550,923	75,548,580	0	75,548,580
6	381000	Meters	79,375,083	0	79,375,083	55,442,360	0	55,442,360	23,932,723	0	23,932,723
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	3,394,419	0	3,394,419	2,640,526	0	2,640,526	753,893	0	753,893
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			669,848,566	2,639,620	672,488,186	448,049,587	1,791,431	449,841,018	221,798,979	848,189	222,647,168
GENERAL PLANT											
4	389XXX	Land & Land Rights	3,058,051	2,109,983	5,168,034	2,960,615	1,505,557	4,466,172	97,436	604,426	701,862
4	390XXX	Structures & Improvements	6,719,198	23,266,201	29,985,399	5,039,142	16,601,365	21,640,507	1,680,056	6,664,836	8,344,892
4	391XXX	Office Furniture & Equipment	116,648	16,153,413	16,270,061	99,541	11,526,106	11,625,647	17,107	4,627,307	4,644,414
4	392XXX	Transportation Equipment	11,835,090	3,636,408	15,471,498	9,191,035	2,594,723	11,785,758	2,644,055	1,041,685	3,685,740
4	393000	Stores Equipment	201,693	951,401	1,153,094	157,904	678,863	836,767	43,789	272,538	316,327
4	394000	Tools, Shop & Garage Equipment	2,371,819	5,997,376	8,369,195	1,855,602	4,279,368	6,134,970	516,217	1,718,008	2,234,225

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended March 31, 2018
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	0	464,958	464,958	0	331,766	331,766	0	133,192	133,192
4	396XXX	Power Operated Equipment	3,392,676	1,050,419	4,443,095	2,456,517	749,516	3,206,033	936,159	300,903	1,237,062
4	397XXX	Communications Equipment	2,519,830	13,608,183	16,128,013	1,183,874	9,709,983	10,893,857	1,335,956	3,898,200	5,234,156
4	398000	Miscellaneous Equipment	3,022	94,401	97,423	1,111	67,359	68,470	1,911	27,042	28,953
		TOTAL GENERAL PLANT	30,218,027	67,332,743	97,550,770	22,945,341	48,044,606	70,989,947	7,272,686	19,288,137	26,560,823
		TOTAL PLANT IN SERVICE	701,890,115	157,266,540	859,156,655	472,017,522	111,216,242	583,233,764	229,872,593	46,050,298	275,922,891
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,526,128)	(15,526,128)	0	(10,722,344)	(10,722,344)	0	(4,803,784)	(4,803,784)
G-ADEP		Distribution Plant	(216,266,413)	(1,752,604)	(218,019,017)	(141,928,988)	(1,189,440)	(143,118,428)	(74,337,425)	(563,164)	(74,900,589)
G-ADEP		General Plant	(10,594,258)	(20,507,002)	(31,101,260)	(7,429,293)	(14,632,566)	(22,061,859)	(3,164,965)	(5,874,436)	(9,039,401)
		TOTAL ACCUMULATED DEPRECIATION	(226,860,671)	(37,785,734)	(264,646,405)	(149,358,281)	(26,544,350)	(175,902,631)	(77,502,390)	(11,241,384)	(88,743,774)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(287,630)	(568,486)	(856,116)	(197,506)	(405,637)	(603,143)	(90,124)	(162,849)	(252,973)
G-AAMT		Misc IT Intangible Plant - 3031XX	(16,984)	(11,329,555)	(11,346,539)	0	(8,084,091)	(8,084,091)	(16,984)	(3,245,464)	(3,262,448)
G-AAMT		Underground Storage	0	(240,598)	(240,598)	0	(166,157)	(166,157)	0	(74,441)	(74,441)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(304,614)	(12,138,639)	(12,443,253)	(197,506)	(8,655,885)	(8,853,391)	(107,108)	(3,482,754)	(3,589,862)
		TOTAL ACCUMULATED DEPR/AMORT	(227,165,285)	(49,924,373)	(277,089,658)	(149,555,787)	(35,200,235)	(184,756,022)	(77,609,498)	(14,724,138)	(92,333,636)
		NET GAS UTILITY PLANT before DFIT	474,724,830	107,342,167	582,066,997	322,461,735	76,016,007	398,477,742	152,263,095	31,326,160	183,589,255
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(108,731,005)	(108,731,005)	0	(74,436,159)	(74,436,159)	0	(34,294,846)	(34,294,846)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,769,799)	(17,769,799)	0	(12,674,679)	(12,674,679)	0	(5,095,120)	(5,095,120)
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	(426,408)	(426,408)	0	(291,915)	(291,915)	0	(134,493)	(134,493)
		TOTAL ACCUMULATED DFIT	0	(126,927,212)	(126,927,212)	0	(87,402,753)	(87,402,753)	0	(39,524,459)	(39,524,459)
		NET GAS UTILITY PLANT	474,724,830	(19,585,045)	455,139,785	322,461,735	(11,386,746)	311,074,989	152,263,095	(8,198,299)	144,064,796

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)	100.000%	68.459%	31.541%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	474,724,830	(19,585,045)	455,139,785	322,461,735	(11,386,746)	311,074,989	152,263,095	(8,198,299)	144,064,796
	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	895,356	895,356	0	618,333	618,333	0	277,023	277,023
4	252000 Customer Advances	(3,368)	(18)	(3,386)	0	(13)	(13)	(3,368)	(5)	(3,373)
99	235199 Customer Deposits	(575,199)	0	(575,199)	(575,199)	0	(575,199)	0	0	0
99	254911 Rate Base-Regulatory Liability-Nonplant Exce	(2,159,767)	0	(2,159,767)	(1,806,911)	0	(1,806,911)	(352,856)	0	(352,856)
99	182302 WA Excess Nat Gas Line Extension	7,924,831	0	7,924,831	7,924,831	0	7,924,831	0	0	0
99	283302 ADFIT - WA Excess Nat Gas Line Extension	(1,664,215)	0	(1,664,215)	(1,664,215)	0	(1,664,215)	0	0	0
C-WKC	Working Capital	14,792,545	0	14,792,545	10,163,156	0	10,163,156	4,629,389	0	4,629,389
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	18,314,827	6,626,402	24,941,229	14,041,662	4,576,193	18,617,855	4,273,165	2,050,209	6,323,374
	NET RATE BASE	493,039,657	(12,958,643)	480,081,014	336,503,397	(6,810,553)	329,692,844	156,536,260	(6,148,090)	150,388,170

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 March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended March 31, 2018	
Ending Balance 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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(300,270,208)	(300,270,208)											
	Hydro (ED-AN)	(129,704,984)	(129,704,984)											
	Other (ED-AN)	(121,518,937)	(121,518,937)											
Total Electric Production		(551,494,129)	(551,494,129)											
Electric Transmission														
	ED-AN	(211,918,040)	(211,918,040)											
Total Electric Transmission		(211,918,040)	(211,918,040)											
Electric Distribution														
	ED-AN	(148,599)	(148,599)											
	ED-ID	(206,726,843)	(206,726,843)											
	ED-WA	(330,455,440)	(330,455,440)											
Total Electric Distribution		(537,330,882)	(537,330,882)											
Gas Underground Storage														
1	GD-AN	(15,526,128)	(15,526,128)		(15,526,128)	(15,526,128)		(10,722,344)	(10,722,344)		(4,803,784)	(4,803,784)		
	GD-OR	(1,048,586)		(1,048,586)										
Total Gas Underground Storage		(16,574,714)	(15,526,128)	(1,048,586)	(15,526,128)	(15,526,128)		(10,722,344)	(10,722,344)		(4,803,784)	(4,803,784)		
Gas Distribution														
6	GD-AN	(1,752,604)	(1,752,604)		(1,752,604)	(1,752,604)		(1,189,440)	(1,189,440)		(563,164)	(563,164)		
	GD-ID	(74,337,425)	(74,337,425)		(74,337,425)	(74,337,425)				(74,337,425)			(74,337,425)	
	GD-WA	(141,928,988)	(141,928,988)		(141,928,988)	(141,928,988)	(141,928,988)			(141,928,988)				
	GD-OR	(108,038,574)		(108,038,574)										
Total Gas Distribution		(326,057,591)	(218,019,017)	(108,038,574)	(216,266,413)	(1,752,604)	(218,019,017)	(141,928,988)	(1,189,440)	(143,118,428)	(74,337,425)	(563,164)	(74,900,589)	
General Plant														
	ED-AN	(45,796,129)	(45,796,129)											
	ED-ID	(10,033,638)	(10,033,638)											
	ED-WA	(19,245,045)	(19,245,045)											
7,4	CD-AA	(64,780,034)	(45,433,477)	(13,311,649)	(6,034,908)	(13,311,649)	(13,311,649)	(9,498,394)	(9,498,394)		(3,813,255)	(3,813,255)		
9,4	CD-AN	(12,487,290)	(9,704,497)	(2,782,793)		(2,782,793)	(2,782,793)	(1,985,634)	(1,985,634)		(797,159)	(797,159)		
9	CD-ID	(6,077,004)	(4,722,744)	(1,354,260)		(1,354,260)	(1,354,260)			(1,354,260)			(1,354,260)	
9	CD-WA	(4,186,481)	(3,253,524)	(932,957)		(932,957)	(932,957)	(932,957)		(932,957)				
8,4	GD-AA	(2,130,724)		(1,460,867)	(669,857)	(1,460,867)	(1,460,867)	(1,042,387)	(1,042,387)		(418,480)	(418,480)		
4	GD-AN	(2,951,693)	(2,951,693)			(2,951,693)	(2,951,693)	(2,106,151)	(2,106,151)		(845,542)	(845,542)		
	GD-ID	(1,810,705)	(1,810,705)			(1,810,705)	(1,810,705)			(1,810,705)			(1,810,705)	
	GD-WA	(6,496,336)	(6,496,336)			(6,496,336)	(6,496,336)	(6,496,336)		(6,496,336)				
	GD-OR	(4,449,233)		(4,449,233)										
Total General Plant		(180,444,312)	(138,189,054)	(31,101,260)	(11,153,998)	(10,594,258)	(20,507,002)	(31,101,260)	(7,429,293)	(14,632,566)	(22,061,859)	(3,164,965)	(5,874,436)	(9,039,401)
Total Accumulated Depreciation		(1,823,819,668)	(1,438,932,105)	(264,646,405)	(120,241,158)	(226,860,671)	(37,785,734)	(264,646,405)	(149,358,281)	(26,544,350)	(175,902,631)	(77,502,390)	(11,241,384)	(88,743,774)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(11,289,354)	(11,289,354)											
Misc Intangible Plt (303000)	ED-AN	(1,673,091)	(1,673,091)											
Total Production/Transmission		(12,962,445)	(12,962,445)											
Distribution														
Franchises (302000)	ED-WA	(199,580)	(199,580)											
Misc Intangible Plt (303000)	ED-WA	(38,274)	(38,274)											
Total Distribution		(237,854)	(237,854)											
General Plant - 303000														
7,4	CD-AA	(2,658,906)	(1,864,823)	(546,379)	(247,704)		(546,379)	(546,379)		(389,863)	(389,863)		(156,516)	(156,516)
9,4	CD-AN	(99,201)	(77,094)	(22,107)			(22,107)	(22,107)		(15,774)	(15,774)		(6,333)	(6,333)
	GD-ID	(90,124)		(90,124)			(90,124)	(90,124)				(90,124)		(90,124)
	GD-WA	(197,506)		(197,506)			(197,506)	(197,506)	(197,506)					
	GD-OR	(90,703)			(90,703)									
Total General Plant - 303000		(3,136,440)	(1,941,917)	(856,116)	(338,407)		(287,630)	(568,486)	(856,116)	(197,506)	(405,637)	(603,143)	(90,124)	(162,849)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(53,686,940)	(37,653,335)	(11,032,130)	(5,001,475)		(11,032,130)	(11,032,130)		(7,871,866)	(7,871,866)		(3,160,264)	(3,160,264)
9,4	CD-AN	(56,570)	(43,964)	(12,606)			(12,606)	(12,606)		(8,995)	(8,995)		(3,611)	(3,611)
9	CD-ID	(76,212)	(59,228)	(16,984)			(16,984)	(16,984)				(16,984)		(16,984)
	ED-AN	(2,748,395)	(2,748,395)											
	ED-ID	0	0											
	ED-WA	(2,473,657)	(2,473,657)											
8,4	GD-AA	(415,418)		(284,819)	(130,599)		(284,819)	(284,819)		(203,230)	(203,230)		(81,589)	(81,589)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(59,457,192)	(42,978,579)	(11,346,539)	(5,132,074)		(16,984)	(11,329,555)	(11,346,539)		(8,084,091)	(8,084,091)	(16,984)	(3,245,464)
Gas Underground Storage														
1	GD-AN	(240,598)		(240,598)			(240,598)	(240,598)		(166,157)	(166,157)		(74,441)	(74,441)
Total Gas Underground Storage		(240,598)		(240,598)			(240,598)	(240,598)		(166,157)	(166,157)		(74,441)	(74,441)
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
9	CD-WA	0	0	0			0	0		0	0			
4	ED-AN	(108,934)	(108,934)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(108,934)	(108,934)	0	0		0	0	0	0	0	0	0	0
Total Accumulated Amortization		(76,143,463)	(58,229,729)	(12,443,253)	(5,470,481)		(304,614)	(12,138,639)	(12,443,253)	(197,506)	(8,655,885)	(8,853,391)	(107,108)	(3,482,754)

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 March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,756,210	0	0	0	0	2,756,210	0	0	2,756,210	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,936,581	0	0	6,969,021	6,969,021	0	0	2,041,868	2,041,868	0	925,692	925,692
9		CD-WA / ID / AN	1,660,111	712,828	339,789	237,538	1,290,155	204,405	97,436	68,115	369,956	0	0	0
		TOTAL ACCOUNT	15,600,110	726,439	702,068	7,229,333	8,657,840	2,960,615	97,436	2,109,983	5,168,034	848,544	925,692	1,774,236
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,292,327	1,105,624	2,554,226	4,632,477	8,292,327	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,428,261	0	0	0	0	3,428,261	0	0	3,428,261	0	0	0
99		GD-OR / AS	3,659,264	0	0	0	0	0	0	0	0	3,659,264	0	3,659,264
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	101,690,651	0	0	71,320,738	71,320,738	0	0	20,896,412	20,896,412	0	9,473,501	9,473,501
9		CD-WA / ID / AN	25,401,509	5,617,665	5,858,897	8,264,220	19,740,782	1,610,882	1,680,056	2,369,789	5,660,727	0	0	0
		TOTAL ACCOUNT	142,472,012	6,723,289	8,413,123	84,217,435	99,353,847	5,039,143	1,680,056	23,266,201	29,985,400	3,659,264	9,473,501	13,132,765
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	2,832,205	725,950	0	2,106,255	2,832,205	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,463	0	0	0	0	2,463	0	0	2,463	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	356,358	0	0	0	0	0	0	244,326	244,326	0	112,032	112,032
7		CD-AA	77,318,241	0	0	54,227,149	54,227,149	0	0	15,888,125	15,888,125	0	7,202,967	7,202,967
9		CD-WA / ID / AN	606,442	338,540	59,656	73,100	471,296	97,077	17,107	20,962	135,146	0	0	0
		TOTAL ACCOUNT	81,115,709	1,064,490	59,656	56,406,504	57,530,650	99,540	17,107	16,153,413	16,270,060	0	7,314,999	7,314,999
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	42,624,791	20,493,164	8,804,626	13,327,001	42,624,791	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,781,732	0	0	0	0	8,642,325	2,427,799	1,711,608	12,781,732	0	0	0
99		GD-OR / AS	3,774,636	0	0	0	0	0	0	0	0	3,774,636	0	3,774,636
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	6,580,284	0	0	4,615,082	4,615,082	0	0	1,352,183	1,352,183	0	613,019	613,019
9		CD-WA / ID / AN	6,002,171	1,913,528	754,157	1,996,902	4,664,587	548,710	216,257	572,617	1,337,584	0	0	0
		TOTAL ACCOUNT	71,763,614	22,406,692	9,558,783	19,938,985	51,904,460	9,191,035	2,644,056	3,636,408	15,471,499	3,774,636	613,019	4,387,655

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0		
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	88,160		
99		GD-OR / AS	24,642	0	0	0	0	0	0	0	24,642	24,642		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	4,778,704	243,219	152,708	3,317,843	3,713,770	69,744	43,789	951,401	1,064,934	0		
		TOTAL ACCOUNT	5,290,756	253,680	167,071	3,692,269	4,113,020	157,904	43,789	951,401	1,153,094	24,642	24,642	
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,976,936	739,855	233,715	4,003,366	4,976,936	0	0	0	0	0		
99		GD-WA / ID / AN	2,526,592	0	0	0	0	1,852,133	299,658	374,801	2,526,592	0		
99		GD-OR / AS	870,969	0	0	0	0	0	0	0	870,969	870,969		
8		GD-AA	4,239,714	0	0	0	0	0	0	2,906,833	2,906,833	1,332,881		
7		CD-AA	13,015,976	0	0	9,128,755	9,128,755	0	0	2,674,653	2,674,653	1,212,568		
9		CD-WA / ID / AN	1,171,717	12,098	755,211	143,291	910,600	3,469	216,559	41,089	261,117	0		
		TOTAL ACCOUNT	26,801,904	751,953	988,926	13,275,412	15,016,291	1,855,602	516,217	5,997,376	8,369,195	870,969	2,545,449	3,416,418
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	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		
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,287,203	311,802	15,617	959,784	1,287,203	0	0	0	0	0		
99		GD-WA / ID / AN	93,419	0	0	0	0	0	0	93,419	93,419	0		
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	40,917		
8		GD-AA	161,302	0	0	0	0	0	0	110,592	110,592	50,710		
7		CD-AA	1,267,480	0	0	888,947	888,947	0	0	260,455	260,455	118,078		
9		CD-WA / ID / AN	2,213	0	0	1,720	1,720	0	0	493	493	0		
		TOTAL ACCOUNT	2,852,534	311,802	15,617	1,850,451	2,177,870	0	0	464,959	464,959	40,917	168,788	209,705

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended March 31, 2018 Ending Balance Basis	Report ID: C-GPL-12E
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AVISTA UTILITIES
Gas-North Copy

		***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
Ref/Basis	Account Description	Total	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	32,142,995	14,314,857	9,476,466	8,351,672	32,142,995	0	0	0	0	0	0	0
99	GD-WA / ID / AN	4,052,569	0	0	0	0	2,384,295	847,685	820,589	4,052,569	0	0	0
99	GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	528,479	0	0	370,649	370,649	0	0	108,597	108,597	0	49,233	49,233
9	CD-WA / ID / AN	1,265,106	251,861	308,540	422,776	983,177	72,222	88,475	121,232	281,929	0	0	0
	TOTAL ACCOUNT	38,032,983	14,566,718	9,785,006	9,145,097	33,496,821	2,456,517	936,160	1,050,418	4,443,095	43,834	49,233	93,067
	397XXX Communication Equipment												
99	ED-WA / ID / AN	64,900,426	12,163,918	7,046,095	45,690,413	64,900,426	0	0	0	0	0	0	0
99	GD-WA / ID / AN	1,170,957	0	0	0	0	678,643	492,314	0	1,170,957	0	0	0
99	GD-OR / AS	1,236,991	0	0	0	0	0	0	0	0	1,236,991	0	1,236,991
8	GD-AA	1,151,266	0	0	0	0	0	0	789,331	789,331	0	361,935	361,935
7	CD-AA	52,404,801	0	0	36,754,107	36,754,107	0	0	10,768,663	10,768,663	0	4,882,031	4,882,031
9	CD-WA / ID / AN	15,252,688	1,761,903	2,942,052	7,149,671	11,853,626	505,231	843,642	2,050,189	3,399,062	0	0	0
	TOTAL ACCOUNT	136,117,129	13,925,821	9,988,147	89,594,191	113,508,159	1,183,874	1,335,956	13,608,183	16,128,013	1,236,991	5,243,966	6,480,957
	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	459,399	0	0	322,199	322,199	0	0	94,402	94,402	0	42,798	42,798
9	CD-WA / ID / AN	13,560	3,875	6,663	0	10,538	1,111	1,911	0	3,022	0	0	0
	TOTAL ACCOUNT	625,020	3,875	13,509	465,047	482,431	1,111	1,911	94,402	97,424	2,367	42,798	45,165
	TOTAL GENERAL PLANT	520,785,612	60,734,759	39,691,906	285,928,565	386,355,230	22,945,341	7,272,688	67,332,744	97,550,773	10,502,164	26,377,445	36,879,609

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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,693,280	319,716	0	10,373,564	10,693,280	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,300,864	6,300,864	0	0	1,846,103	1,846,103	0	836,941	
9		CD-WA / ID / AN	194,058	0	0	150,812	150,812	0	0	43,246	43,246	0	0	
		TOTAL ACCOUNT	22,099,568	319,716	0	16,825,240	17,144,956	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	11,723,337	3,110,553	0	8,612,784	11,723,337	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	652,237	0	0	0	0	0	0	447,187	447,187	0	205,050	
7		CD-AA	82,217,138	0	0	57,662,989	57,662,989	0	0	16,894,800	16,894,800	0	7,659,349	
9		CD-WA / ID / AN	183,913	0	74,361	68,567	142,928	0	21,323	19,662	40,985	0	0	
		TOTAL ACCOUNT	94,776,625	3,110,553	74,361	66,344,340	69,529,254	0	21,323	17,361,649	17,382,972	0	7,864,399	7,864,399
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	2,144,805	0	0	1,504,259	1,504,259	0	0	440,736	440,736	0	199,810	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	2,144,805	0	0	1,504,259	1,504,259	0	0	440,736	440,736	0	199,810	199,810
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,203	0	0	70,717,964	70,717,964	0	0	20,719,804	20,719,804	0	9,393,435	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303120	Misc Intangible Plant--Software 12.5 YR													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	30,329,509	0	0	21,271,601	21,271,601	0	0	6,232,411	6,232,411	0	2,825,497	2,825,497	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	921,110	921,110	0	0	269,878	269,878	0	122,351	122,351	0
		TOTAL	251,495,049	3,430,269	74,361	177,584,514	181,089,144	1,022,594	800,928	46,913,827	48,737,349	426,123	21,242,433	21,668,556	

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-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	ADFIT - Common Plant (For Report APL)				
7	282900 CD-AA	(85,671,180)	(60,085,482)	(17,604,571)	(7,981,127)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(741,435)	(576,206)	(165,229)	0
7	283750 CD-AA	0	0	0	0
	Total	(86,412,615)	(60,661,688)	(17,769,800)	(7,981,127)

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 WORKING CAPITAL	C-WKC-12E
For Twelve Months Ended March 31, 2018	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 Fuel Stock Coal-Colstrip	0	0	0	0	0	0	0	0	0
1	151210 Fuel Stock Hog Ffuel-KFGS	0	0	0	0	0	0	0	0	0
7/4	154100 Plant Materials & Oper Supplies	0	0	3,292,422	3,292,422	0	0	0	0	3,292,422
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	0	0	0	0	0	0	0
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	22	22	0	0	0	0	22
99	163998 Common Working Capital	0	0	0	0	0	0	0	0	0
99	163999 Investor-Supplied Working Capital	60,656,737	30,224,178	0	90,880,915	50,493,581	25,594,789	10,163,156	4,629,389	0
TOTAL		60,656,737	30,224,178	3,292,444	94,173,359	50,493,581	25,594,789	10,163,156	4,629,389	3,292,444

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						