

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	33,994,253	23,429,531	10,564,722
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>33,994,253</u>	<u>23,429,531</u>	<u>10,564,722</u>
G-APL Gas Net Adjusted Rate Base	<u>472,871,761</u>	<u>323,509,051</u>	<u>149,362,710</u>
RATE OF RETURN	<u>7.189%</u>	<u>7.242%</u>	<u>7.073%</u>

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 September 30, 2017
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	100.000%	70.530%	29.470%
2	Input	Number of Customers Percent	9-01-2017 thru 09-30-2017	242,922 100.000%	160,945 66.254%	81,977 33.746%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2016 thru 09-30-2017	13,691,073 100.000%	9,162,745 66.925%	4,528,328 33.075%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accounts 798 - 894		5,323,361	3,454,659	1,868,702
		Direct O & M Accounts 901 - 935		9,416,445	7,934,424	1,482,021
		Total		14,739,806	11,389,083	3,350,723
		Percentage		100.000%	77.268%	22.732%
		Direct Labor				
		Amount: Accounts 798 - 894		9,086,688	6,100,791	2,985,897
		Amount: Accounts 901 - 935		3,238,958	2,629,786	609,172
		Total		12,325,646	8,730,577	3,595,069
		Percentage		100.000%	70.833%	29.167%
		Total Number of Customers		239,822	158,677	81,145
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		428,218,603	286,411,181	141,807,422
		Percentage		100.000%	66.884%	33.116%
4		Total Four Factor Allocators Percent		400.000%	281.149%	118.851%
				100.000%	70.287%	29.713%
6	Input	Actual Therms Purchased Percent	10-01-2016 thru 09-30-2017	277,811,216 100.000%	189,715,049 68.289%	88,096,167 31.711%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2017
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2017
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2017
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		68,433,452	61,020,528	7,412,924	0
	Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
	Adjustments		0	0	0	0
	Total		107,305,500	90,803,845	16,501,655	0
	Percentage		100.000%	84.622%	15.378%	0.000%
	Direct Labor Accts 580 - 894		69,390,893	55,802,150	13,588,743	0
	Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
	Total		73,607,791	59,443,061	14,164,730	0
	Percentage		100.000%	80.756%	19.244%	0.000%
	Number of Customers at		617,107	377,285	239,822	0
	Percentage		100.000%	61.138%	38.862%	0.000%
	Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
	Percentage		100.000%	84.718%	15.282%	0.000%
	Total Percentages		400.000%	311.234%	88.766%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2016 thru 12-31-2016	System 226,090,634 100.000%	Washington 154,438,073 68.308%	Idaho 71,652,561 31.692%	
11	Book Depreciation Percent	10-01-2016 thru 09-30-2017	20,938,688 100.000%	14,218,096 67.903%	6,720,592 32.097%	
12	Net Gas Plant (before DFIT) Percent	9-01-2017 thru 09-30-2017	552,111,448 100.000%	375,323,280 67.980%	176,788,168 32.020%	
13	G-PLT Net Gas General Plant Percent	9-01-2017 thru 09-30-2017	60,923,958 100.000%	44,093,926 72.375%	16,830,032 27.625%	
14	Net Allocated Schedule M's Percent	10-01-2016 thru 09-30-2017	-44,323,680 100.000%	-29,861,500 67.371%	-14,462,180 32.629%	
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 September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	154,001,275	0	154,001,275	109,218,048	0	109,218,048	44,783,227	0	44,783,227
99 4812XX	Commercial - Firm & Interruptible	72,793,574	0	72,793,574	52,609,496	0	52,609,496	20,184,078	0	20,184,078
99 4813XX	Industrial-Firm	3,200,062	0	3,200,062	1,954,706	0	1,954,706	1,245,356	0	1,245,356
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	303,327	0	303,327	272,102	0	272,102	31,225	0	31,225
99 499XXX	Unbilled Revenue	413,110	0	413,110	312,843	0	312,843	100,267	0	100,267
	TOTAL SALES TO ULTIMATE CUSTOMERS	230,711,348	0	230,711,348	164,367,195	0	164,367,195	66,344,153	0	66,344,153
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	84,519,503	0	84,519,503	56,734,196	0	56,734,196	27,785,307	0	27,785,307
4 488000	Miscellaneous Service Revenues	18,981	0	18,981	9,773	0	9,773	9,208	0	9,208
99 4893XX	Transportation Revenues	5,599,907	0	5,599,907	5,040,158	0	5,040,158	559,749	0	559,749
99 493000	Rent from Gas Property	2,431	0	2,431	2,431	0	2,431	0	0	0
4 495XXX	Other Gas Revenues	(411,600)	286,122	(125,478)	(1,136,838)	201,107	(935,731)	725,238	85,015	810,253
99 496100	Provision for Rate Refund	(3,233,019)	0	(3,233,019)	(3,233,019)	0	(3,233,019)	0	0	0
	TOTAL OTHER OPERATING REVENUES	86,496,203	286,122	86,782,325	57,416,701	201,107	57,617,808	29,079,502	85,015	29,164,517
	TOTAL GAS REVENUES	317,207,551	286,122	317,493,673	221,783,896	201,107	221,985,003	95,423,655	85,015	95,508,670
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	168,961,821	0	168,961,821	114,981,274	0	114,981,274	53,980,547	0	53,980,547
99 808XXX	Net Natural Gas Storage Transactions	(4,979,710)	0	(4,979,710)	(2,963,447)	0	(2,963,447)	(2,016,263)	0	(2,016,263)
99 811000	Gas Used for Products Extraction	(519,916)	0	(519,916)	(351,401)	0	(351,401)	(168,515)	0	(168,515)
10 813000	Other Gas Expenses	0	1,242,072	1,242,072	0	848,435	848,435	0	393,637	393,637
99 813010	Gas Technology Institute (GTI) Expenses	115,557	0	115,557	81,273	0	81,273	34,284	0	34,284
	TOTAL PRODUCTION EXPENSES	163,577,752	1,242,072	164,819,824	111,747,699	848,435	112,596,134	51,830,053	393,637	52,223,690
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	25,504	25,504	0	17,988	17,988	0	7,516	7,516
1 824000	Other Expenses	0	733,408	733,408	0	517,273	517,273	0	216,135	216,135
1 837000	Other Equipment	0	645,049	645,049	0	454,953	454,953	0	190,096	190,096
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,403,961	1,403,961	0	990,214	990,214	0	413,747	413,747
G-DEPX	Depreciation Expense-Underground Storage	0	757,021	757,021	0	533,927	533,927	0	223,094	223,094
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	125,857	125,857	0	88,767	88,767	0	37,090	37,090
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	883,105	883,105	0	622,854	622,854	0	260,251	260,251
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,287,066	2,287,066	0	1,613,068	1,613,068	0	673,998	673,998

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2017	
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	457,540	1,194,347	1,651,887	339,206	799,317	1,138,523	118,334	395,030	513,364
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,519,928	1,049,993	4,569,921	2,308,973	702,708	3,011,681	1,210,955	347,285	1,558,240
3	875000	Measuring & Reg Sta Exp-General	138,002	0	138,002	83,516	0	83,516	54,486	0	54,486
3	876000	Measuring & Reg Sta Exp-Industrial	5,470	0	5,470	2,648	0	2,648	2,822	0	2,822
3	877000	Measuring & Reg Sta Exp-City Gate	145,859	0	145,859	72,728	0	72,728	73,131	0	73,131
3	878000	Meter & House Regulator Expenses	578,389	0	578,389	384,594	0	384,594	193,795	0	193,795
3	879000	Customer Installation Expenses	2,010,174	104,277	2,114,451	1,300,422	69,787	1,370,209	709,752	34,490	744,242
3	880000	Other Expenses	1,589,914	555,544	2,145,458	1,215,208	371,798	1,587,006	374,706	183,746	558,452
3	881000	Rents	0	45,082	45,082	0	30,171	30,171	0	14,911	14,911
	MAINTENANCE										
3	885000	Supervision & Engineering	173,709	0	173,709	90,151	0	90,151	83,558	0	83,558
3	887000	Mains	1,268,949	413	1,269,362	903,080	276	903,356	365,869	137	366,006
3	889000	Measuring & Reg Sta Exp-General	236,082	3,327	239,409	149,920	2,227	152,147	86,162	1,100	87,262
3	890000	Measuring & Reg Sta Exp-Industrial	550,047	13,213	563,260	492,198	8,843	501,041	57,849	4,370	62,219
3	891000	Measuring & Reg Sta Exp-City Gate	91,189	0	91,189	47,971	0	47,971	43,218	0	43,218
3	892000	Services	1,475,751	0	1,475,751	866,298	0	866,298	609,453	0	609,453
3	893000	Meters & House Regulators	1,449,462	631,665	2,081,127	905,741	422,742	1,328,483	543,721	208,923	752,644
3	894000	Other Equipment	608	230,793	231,401	91	154,458	154,549	517	76,335	76,852
	TOTAL DISTRIBUTION OPERATING EXP		13,691,073	3,828,654	17,519,727	9,162,745	2,562,327	11,725,072	4,528,328	1,266,327	5,794,655
G-DEPX	Depreciation Expense-Distribution		15,469,192	98,707	15,567,899	10,378,042	67,406	10,445,448	5,091,150	31,301	5,122,451
G-OTX	Taxes Other Than FIT		18,245,687	0	18,245,687	14,956,861	0	14,956,861	3,288,826	0	3,288,826
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		33,714,879	98,707	33,813,586	25,334,903	67,406	25,402,309	8,379,976	31,301	8,411,277
	TOTAL DISTRIBUTION EXPENSES		47,405,952	3,927,361	51,333,313	34,497,648	2,629,733	37,127,381	12,908,304	1,297,628	14,205,932

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For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	177,980	177,980	0	117,919	117,919	0	60,061	60,061
2	902000	Meter Reading Expenses	1,953,383	95,808	2,049,191	1,806,884	63,477	1,870,361	146,499	32,331	178,830
2	903XXX	Customer Records & Collection Expenses	1,063,505	4,796,836	5,860,341	738,287	3,178,096	3,916,383	325,218	1,618,740	1,943,958
2	904000	Uncollectible Accounts	0	1,834,330	1,834,330	0	1,215,317	1,215,317	0	619,013	619,013
2	905000	Misc Customer Accounts	0	159,463	159,463	0	105,651	105,651	0	53,812	53,812
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,016,888	7,064,417	10,081,305	2,545,171	4,680,460	7,225,631	471,717	2,383,957	2,855,674
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,126,464	121,273	10,247,737	8,723,499	80,348	8,803,847	1,402,965	40,925	1,443,890
2	909000	Advertising	3,866	556,449	560,315	3,733	368,670	372,403	133	187,779	187,912
2	910000	Misc Customer Service & Info Exp	0	183,448	183,448	0	121,542	121,542	0	61,906	61,906
TOTAL CUSTOMER SERVICE & INFO EXP			10,130,330	861,170	10,991,500	8,727,232	570,560	9,297,792	1,403,098	290,610	1,693,708
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 September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	137,662	9,999,951	10,137,613	91,839	7,028,666	7,120,505	45,823	2,971,285	3,017,108
4	921000	Office Supplies & Expenses	6,983	1,126,740	1,133,723	6,983	791,952	798,935	0	334,788	334,788
4	922000	Admin. Expenses Transferred - Credit	0	(18,559)	(18,559)	0	(13,045)	(13,045)	0	(5,514)	(5,514)
4	923000	Outside Services Employed	126,940	2,028,967	2,155,907	123,831	1,426,100	1,549,931	3,109	602,867	605,976
4	924000	Property Insurance Premium	0	303,669	303,669	0	213,440	213,440	0	90,229	90,229
4	925XXX	Injuries and Damages	4,698	864,342	869,040	4,654	607,520	612,174	44	256,822	256,866
4	926XXX	Employee Pensions and Benefits	659	377,760	378,419	659	265,516	266,175	0	112,244	112,244
4	928000	Regulatory Commission Expenses	798,969	273,334	1,072,303	572,951	192,118	765,069	226,018	81,216	307,234
4	930000	Miscellaneous General Expenses	39,399	1,153,781	1,193,180	26,994	810,958	837,952	12,405	342,823	355,228
4	931000	Rents	7,802	209,993	217,795	7,802	147,598	155,400	0	62,395	62,395
4	935000	Maintenance of General Plant	409,361	2,726,503	3,135,864	317,234	1,916,377	2,233,611	92,127	810,126	902,253
TOTAL ADMIN & GEN OPERATING EXP			1,532,473	19,046,481	20,578,954	1,152,947	13,387,200	14,540,147	379,526	5,659,281	6,038,807
G-DEPX	Depreciation Expense-General Plant		423,295	4,190,473	4,613,768	293,363	2,945,357	3,238,720	129,932	1,245,116	1,375,048
G-AMTX	Amortization Expense - General Plant - 303000		39,804	124,609	164,413	24,862	87,584	112,446	14,942	37,025	51,967
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,128	4,915,372	4,919,500	0	3,454,868	3,454,868	4,128	1,460,504	1,464,632
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	(79,106)	0	(79,106)	0	0	0	(79,106)	0	(79,106)
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	(47,901)	0	(47,901)	(32,995)	0	(32,995)	(14,906)	0	(14,906)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	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			508,356	9,230,454	9,738,810	285,230	6,487,809	6,773,039	223,126	2,742,645	2,965,771
TOTAL ADMIN & GENERAL EXPENSES			2,040,829	28,276,935	30,317,764	1,438,177	19,875,009	21,313,186	602,652	8,401,926	9,004,578
TOTAL EXPENSES BEFORE FIT			226,171,751	43,659,021	269,830,772	158,955,927	30,217,265	189,173,192	67,215,824	13,441,756	80,657,580
NET OPERATING INCOME (LOSS) BEFORE FIT					47,662,901		32,811,811			14,851,090	
G-FIT	FEDERAL INCOME TAX				5,682,690		4,673,219			1,009,471	
G-FIT	DEFERRED FEDERAL INCOME TAX				8,006,889		4,724,358			3,282,531	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(20,931)		(15,297)			(5,634)	
GAS NET OPERATING INCOME (LOSS)					33,994,253		23,429,531			10,564,722	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.530%		29.470%			
G-ALL 2	Number of Customers		100.000%		66.254%		33.746%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		66.925%		33.075%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		70.287%		29.713%			
G-ALL 10	Actual Annual Throughput		100.000%		68.308%		31.692%			
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 September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	56,048	286,122	342,170	55,893	201,107	257,000	155	85,015	85,170
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,023,175	0	3,023,175	1,476,825	0	1,476,825
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	812,319	0	812,319	207,300	0	207,300	605,019	0	605,019
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(1,937,112)	0	(1,937,112)	(808,401)	0	(808,401)	(1,128,711)	0	(1,128,711)
4	495329	AMORTIZATION RES DECOUPLING DE	(3,361,604)	0	(3,361,604)	(3,361,604)	0	(3,361,604)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	553,478	0	553,478	781,528	0	781,528	(228,050)	0	(228,050)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(1,034,729)	0	(1,034,729)	(1,034,729)	0	(1,034,729)	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	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 REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	(411,600)	286,122	(125,478)	(1,136,838)	201,107	(935,731)	725,238	85,015	810,253

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
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 September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	126,763,841	0	126,763,841	85,534,991	0	85,534,991	41,228,850	0	41,228,850
1	804001	Pipeline Demand Costs	26,515,197	0	26,515,197	18,704,000	0	18,704,000	7,811,197	0	7,811,197
1	804002	Transport Variable Charges	1,024,362	0	1,024,362	722,548	0	722,548	301,814	0	301,814
6	804010	Gas Costs - Fixed Hedge	38,056	0	38,056	27,881	0	27,881	10,175	0	10,175
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	458,665	0	458,665	309,773	0	309,773	148,892	0	148,892
6	804018	Merchandise Processing Fee	239,832	0	239,832	157,132	0	157,132	82,700	0	82,700
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	3,036,114	0	3,036,114	2,060,631	0	2,060,631	975,483	0	975,483
6	804700	Gas Costs - Offsystem Bookout	424,679	0	424,679	287,694	0	287,694	136,985	0	136,985
6	804711	Gas Costs - Offsystem Bookout Offset	(424,679)	0	(424,679)	(287,694)	0	(287,694)	(136,985)	0	(136,985)
6	804730	Gas Costs - Intracompany LDC Gas	9,204,262	0	9,204,262	6,201,602	0	6,201,602	3,002,660	0	3,002,660
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(22,779,853)	0	(22,779,853)	(15,107,879)	0	(15,107,879)	(7,671,974)	0	(7,671,974)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	24,461,345	0	24,461,345	16,370,595	0	16,370,595	8,090,750	0	8,090,750
		TOTAL PURCHASED GAS COSTS	168,961,821	0	168,961,821	114,981,274	0	114,981,274	53,980,547	0	53,980,547

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.289%	31.711%
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 September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	261,674	121,273	382,947	204,523	80,348	284,871	57,151	40,925	98,076
99	908600	Public Purpose Tariff Rider Expense Offset	9,772,649	0	9,772,649	8,431,024	0	8,431,024	1,341,625	0	1,341,625
99	908610	Limited Income Tax Refund Program	77,875	0	77,875	77,875	0	77,875	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	14,266	0	14,266	10,077	0	10,077	4,189	0	4,189
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,126,464	121,273	10,247,737	8,723,499	80,348	8,803,847	1,402,965	40,925	1,443,890

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.254%	33.746%
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 September 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.61%	52.61%
2	Cost of Debt		5.468%	5.432%
	Total Cost of Debt		2.877%	2.858%
	Total Weighted Cost		2.877%	2.858%
G-APL	Net Rate Base	472,871,761	323,509,051	149,362,710
	Interest Deduction for FIT Calculation	13,576,141	9,307,355	4,268,786
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended September 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	317,493,673	221,985,003	95,508,670
G-OPS	Operating & Maintenance Expense	225,395,271	156,374,990	69,020,281
G-OPS	Book Deprec/Amort and Reg Amortizations	26,063,957	17,752,574	8,311,383
G-OTX	Taxes Other than FIT	18,371,544	15,045,628	3,325,916
	Net Operating Income Before FIT	47,662,901	32,811,811	14,851,090
G-INT	Less: Interest Expense	13,576,141	9,307,355	4,268,786
G-SCM	Schedule M Adjustments	(17,850,504)	(10,152,403)	(7,698,101)
	Taxable Net Operating Income	16,236,256	13,352,053	2,884,203
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	5,682,690	4,673,219	1,009,471
G-DTE	Deferred FIT	8,006,889	4,724,358	3,282,531
99	411400 Amortized Investment Tax Credit	(20,931)	(15,297)	(5,634)
	Total FIT/Deferred FIT & ITC	13,668,648	9,382,280	4,286,368
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended September 30, 2017
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	15,936,418	10,086,411	26,022,829	10,696,267	7,089,304	17,785,571	5,240,151	2,997,107	8,237,258
12	997001	Contributions In Aid of Construction	0	900,227	900,227	0	611,974	611,974	0	288,253	288,253
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	645,446	645,446	0	453,665	453,665	0	191,781	191,781
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,681,492	0	1,681,492	1,262,716	0	1,262,716	418,776	0	418,776
4	997015	Airplane Lease Payments	0	177,151	177,151	0	124,514	124,514	0	52,637	52,637
12	997016	Redemption Expense Amortization	0	295,244	295,244	0	200,707	200,707	0	94,537	94,537
4	997020	FAS87 Current Pension Accrual	0	(1,047,273)	(1,047,273)	0	(736,097)	(736,097)	0	(311,176)	(311,176)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	7,770,249	0	7,770,249	7,018,507	0	7,018,507	751,742	0	751,742
12	997032	Interest Rate Swaps	0	(1,224,241)	(1,224,241)	0	(832,239)	(832,239)	0	(392,002)	(392,002)
4	997033	DSM Tariff Rider	1,367,125	0	1,367,125	1,106,935	0	1,106,935	260,190	0	260,190
12	997048	AFUDC	0	(346,864)	(346,864)	0	(235,798)	(235,798)	0	(111,066)	(111,066)
11	997049	Tax Depreciation	0	(44,993,166)	(44,993,166)	0	(30,551,710)	(30,551,710)	0	(14,441,456)	(14,441,456)
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	18,128	0	18,128	10,077	0	10,077	8,051	0	8,051
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(2,051,292)	(2,051,292)	0	(1,392,889)	(1,392,889)	0	(658,403)	(658,403)
4	997081	Deferred Compensation	0	188,166	188,166	0	132,256	132,256	0	55,910	55,910
4	997082	Meal Disallowances	0	123,457	123,457	0	86,774	86,774	0	36,683	36,683
4	997083	Paid Time Off	0	41,278	41,278	0	29,013	29,013	0	12,265	12,265
2	997084	Customer Uncollectibles	0	116,205	116,205	0	76,990	76,990	0	39,215	39,215
99	997098	Provision for Rate Refund	441,693	0	441,693	441,693	0	441,693	0	0	0
12	997101	Repairs 481 (a)	0	(7,234,429)	(7,234,429)	0	(4,917,965)	(4,917,965)	0	(2,316,464)	(2,316,464)
12	997102	Amort Idaho Earnings Test (254229)	(82,968)	0	(82,968)	0	0	0	(82,968)	0	(82,968)
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	(827,097)	0	(827,097)	(827,097)	0	(827,097)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	27,215,105	(44,323,680)	(17,850,504)	19,709,098	(29,861,501)	(10,152,403)	6,764,078	(14,462,179)	(7,698,101)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.254%	33.746%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.289%	31.711%
G-ALL	11	Book Depreciation	100.000%	67.903%	32.097%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.980%	32.020%
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 September 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	11,815,808	7,960,428	3,855,380
99	410100	Deferred Federal Income Tax Exp	(3,681,597)	(3,151,040)	(530,557)
		SUBTOTAL	8,134,211	4,809,388	3,324,823
14	411100	Deferred Federal Income Tax Expense - Allocated	(120,977)	(81,503)	(39,474)
99	411100	Deferred Federal Income Tax Exp	(6,345)	(3,527)	(2,818)
		SUBTOTAL	(127,322)	(85,030)	(42,292)
		Total Deferred Federal Income Tax Expense	8,006,889	4,724,358	3,282,531

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.371%	32.629%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended September 30, 2017
 Ending Balance Basis

Report ID:
G-OTX-12E

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	125,857	125,857	0	88,767	88,767	0	37,090	37,090
		TOTAL UNDERGROUND STORAGE TAX	0	125,857	125,857	0	88,767	88,767	0	37,090	37,090
		DISTRIBUTION									
99	408110	State Excise Tax	6,382,101	0	6,382,101	6,382,101	0	6,382,101	0	0	0
99	408120	Municipal Occupation & License Tax	7,158,141	0	7,158,141	5,979,868	0	5,979,868	1,178,273	0	1,178,273
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	4,183,189	0	4,183,189	2,594,892	0	2,594,892	1,588,297	0	1,588,297
99	409100	State Income Tax	522,256	0	522,256	0	0	0	522,256	0	522,256
		TOTAL DISTRIBUTION TAX	18,245,687	0	18,245,687	14,956,861	0	14,956,861	3,288,826	0	3,288,826
		TOTAL TAXES OTHER THAN FIT	18,245,687	125,857	18,371,544	14,956,861	88,767	15,045,628	3,288,826	37,090	3,325,916

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 2017
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	37,440,133	37,461,366	0	26,315,546	26,315,546	21,233	11,124,587	11,145,820
		TOTAL INTANGIBLE PLANT	1,823,432	39,319,957	41,143,389	1,022,594	27,636,818	28,659,412	800,838	11,683,139	12,483,977
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	900,453	900,453	0	379,042	379,042
1	351XXX	Structures & Improvements	0	2,175,392	2,175,392	0	1,534,304	1,534,304	0	641,088	641,088
1	352XXX	Wells	0	18,876,180	18,876,180	0	13,313,370	13,313,370	0	5,562,810	5,562,810
1	353000	Lines	0	1,044,477	1,044,477	0	736,670	736,670	0	307,807	307,807
1	354000	Compressor Station Equipment	0	12,298,906	12,298,906	0	8,674,418	8,674,418	0	3,624,488	3,624,488
1	355000	Measuring & Regulating Equipment	0	969,661	969,661	0	683,902	683,902	0	285,759	285,759
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,264,724	2,264,724	0	1,597,310	1,597,310	0	667,414	667,414
		TOTAL UNDERGROUND STORAGE PLANT	0	39,312,548	39,312,548	0	27,725,166	27,725,166	0	11,587,382	11,587,382
		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	985,482	0	985,482	610,647	0	610,647	374,835	0	374,835
6	376000	Mains	322,022,568	2,512,520	324,535,088	210,906,844	1,715,775	212,622,619	111,115,724	796,745	111,912,469
6	378000	Measuring & Reg Station Equip-General	5,993,521	127,101	6,120,622	3,726,401	86,796	3,813,197	2,267,120	40,305	2,307,425
6	379000	Measuring & Reg Station Equip-City Gate	6,881,885	0	6,881,885	2,371,264	0	2,371,264	4,510,621	0	4,510,621
6	380000	Services	227,963,678	0	227,963,678	155,681,165	0	155,681,165	72,282,513	0	72,282,513
6	381000	Meters	77,907,772	0	77,907,772	54,079,089	0	54,079,089	23,828,683	0	23,828,683
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	3,376,305	0	3,376,305	2,640,128	0	2,640,128	736,177	0	736,177
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	645,445,749	2,639,621	648,085,370	430,202,726	1,802,571	432,005,297	215,243,023	837,050	216,080,073
		GENERAL PLANT									
4	389XXX	Land & Land Rights	2,819,332	2,099,361	4,918,693	2,722,307	1,475,578	4,197,885	97,025	623,783	720,808
4	390XXX	Structures & Improvements	5,442,459	23,020,618	28,463,077	3,845,141	16,180,502	20,025,643	1,597,318	6,840,116	8,437,434
4	391XXX	Office Furniture & Equipment	111,461	13,351,770	13,463,231	92,577	9,384,559	9,477,136	18,884	3,967,211	3,986,095
4	392XXX	Transportation Equipment	11,277,810	2,470,938	13,748,748	8,677,826	1,736,748	10,414,574	2,599,984	734,190	3,334,174
4	393000	Stores Equipment	152,709	913,527	1,066,236	118,328	642,091	760,419	34,381	271,436	305,817
4	394000	Tools, Shop & Garage Equipment	2,438,371	6,049,752	8,488,123	1,902,140	4,252,189	6,154,329	536,231	1,797,563	2,333,794
4	395000	Laboratory Equipment	20,045	308,437	328,482	15,117	216,791	231,908	4,928	91,646	96,574
4	396XXX	Power Operated Equipment	3,291,135	1,049,358	4,340,493	2,455,316	737,562	3,192,878	835,819	311,796	1,147,615
4	397XXX	Communications Equipment	2,444,067	12,263,323	14,707,390	1,112,264	8,619,522	9,731,786	1,331,803	3,643,801	4,975,604
4	398000	Miscellaneous Equipment	1,995	79,869	81,864	1,106	56,138	57,244	889	23,731	24,620
		TOTAL GENERAL PLANT	27,999,384	61,606,953	89,606,337	20,942,122	43,301,680	64,243,802	7,057,262	18,305,273	25,362,535

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 2017
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	675,268,565	142,879,079	818,147,644	452,167,442	100,466,235	552,633,677	223,101,123	42,412,844	265,513,967
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,114,674)	(15,114,674)	0	(10,660,380)	(10,660,380)	0	(4,454,294)	(4,454,294)
G-ADEP		Distribution Plant	(209,693,939)	(1,720,305)	(211,414,244)	(137,729,821)	(1,174,779)	(138,904,600)	(71,964,118)	(545,526)	(72,509,644)
G-ADEP		General Plant	(10,012,104)	(18,670,275)	(28,682,379)	(7,027,099)	(13,122,777)	(20,149,876)	(2,985,005)	(5,547,498)	(8,532,503)
		TOTAL ACCUMULATED DEPRECIATION	(219,706,043)	(35,505,254)	(255,211,297)	(144,756,920)	(24,957,936)	(169,714,856)	(74,949,123)	(10,547,318)	(85,496,441)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(267,728)	(503,322)	(771,050)	(185,075)	(353,770)	(538,845)	(82,653)	(149,552)	(232,205)
G-AAMT		Misc IT Intangible Plant - 3031XX	(14,848)	(9,798,517)	(9,813,365)	0	(6,887,083)	(6,887,083)	(14,848)	(2,911,434)	(2,926,282)
G-AAMT		Underground Storage	0	(240,485)	(240,485)	0	(169,614)	(169,614)	0	(70,871)	(70,871)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(282,576)	(10,542,324)	(10,824,900)	(185,075)	(7,410,467)	(7,595,542)	(97,501)	(3,131,857)	(3,229,358)
		TOTAL ACCUMULATED DEPR/AMORT	(219,988,619)	(46,047,578)	(266,036,197)	(144,941,995)	(32,368,403)	(177,310,398)	(75,046,624)	(13,679,175)	(88,725,799)
		NET GAS UTILITY PLANT before DFIT	455,279,946	96,831,501	552,111,447	307,225,447	68,097,832	375,323,279	148,054,499	28,733,669	176,788,168
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(105,402,839)	(105,402,839)	0	(71,652,850)	(71,652,850)	0	(33,749,989)	(33,749,989)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,317,205)	(18,317,205)	0	(12,870,928)	(12,870,928)	0	(5,446,277)	(5,446,277)
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	(758,817)	(758,817)	0	(515,844)	(515,844)	0	(242,973)	(242,973)
		TOTAL ACCUMULATED DFIT	0	(124,478,861)	(124,478,861)	0	(85,039,622)	(85,039,622)	0	(39,439,239)	(39,439,239)
		NET GAS UTILITY PLANT	455,279,946	(27,647,360)	427,632,586	307,225,447	(16,941,790)	290,283,657	148,054,499	(10,705,570)	137,348,929

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.289%	31.711%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.980%	32.020%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis:	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	455,279,946	(27,647,360)	427,632,586	307,225,447	(16,941,790)	290,283,657	148,054,499	(10,705,570)	137,348,929
	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	4,042,119	4,042,119	0	1,688,945	1,688,945
1	164100 Gas Inventory--Jackson Prairie	0	17,220,017	17,220,017	0	12,145,278	12,145,278	0	5,074,739	5,074,739
4	252000 Customer Advances	(3,368)	(78)	(3,446)	0	(55)	(55)	(3,368)	(23)	(3,391)
99	235199 Customer Deposits	(549,093)	0	(549,093)	(549,093)	0	(549,093)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	5,260,948	0	5,260,948	5,260,948	0	5,260,948	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(505,410)	0	(505,410)	(505,410)	0	(505,410)	0	0	0
C-WKC	Working Capital	12,831,607	5,253,488	18,085,095	12,831,607	0	12,831,607	0	5,253,488	5,253,488
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	17,034,684	28,204,491	45,239,175	17,038,052	16,187,342	33,225,394	(3,368)	12,017,149	12,013,781
	NET RATE BASE	472,314,630	557,131	472,871,761	324,263,499	(754,448)	323,509,051	148,051,131	1,311,579	149,362,710

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
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 September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	8,039,758	8,039,758											
	Hydro (ED-AN)	11,428,613	11,428,613											
	Other (ED-AN)	9,710,902	9,710,902											
Total Electric Production		29,179,273	29,179,273											
Electric Transmission														
	ED-AN	12,198,545	12,198,545											
Total Electric Transmission		12,198,545	12,198,545											
Electric Distribution														
	ED-AN	51,581	51,581											
	ED-ID	16,725,532	16,725,532											
	ED-WA	29,280,500	29,280,500											
Total Electric Distribution		46,057,613	46,057,613											
Gas Underground Storage														
1	GD-AN	757,021	757,021		757,021	757,021		533,927	533,927		223,094	223,094		
	GD-OR	134,363		134,363										
Total Gas Underground Storage		891,384	757,021	134,363		757,021	757,021		533,927	533,927		223,094	223,094	
Gas Distribution														
6	GD-AN	98,707	98,707			98,707		67,406	67,406		31,301	31,301		
	GD-ID	5,091,150	5,091,150		5,091,150	5,091,150				5,091,150		5,091,150		
	GD-WA	10,378,042	10,378,042		10,378,042	10,378,042	10,378,042		10,378,042					
	GD-OR	7,010,620		7,010,620										
Total Gas Distribution		22,578,519	15,567,899	7,010,620	15,469,192	98,707	15,567,899	10,378,042	67,406	10,445,448	5,091,150	31,301	5,122,451	
General Plant														
	ED-AN	2,858,781	2,858,781											
	ED-ID	233,265	233,265											
	ED-WA	747,561	747,561											
7,4	CD-AA	18,013,418	12,668,477	3,682,843	1,662,098	3,682,843	3,682,843	2,588,560	2,588,560		1,094,283	1,094,283		
9,4	CD-AN	997,842	776,411	221,431		221,431	221,431	155,637	155,637		65,794	65,794		
9	CD-ID	349,325	271,806	77,519		77,519	77,519			77,519		77,519		
9	CD-WA	264,467	205,779	58,688		58,688	58,688	58,688	58,688					
8,4	GD-AA	365,333		250,465	114,868	250,465	250,465	176,044	176,044		74,421	74,421		
4	GD-AN	35,734		35,734		35,734	35,734	25,116	25,116		10,618	10,618		
	GD-ID	52,413		52,413		52,413	52,413			52,413		52,413		
	GD-WA	234,675		234,675		234,675	234,675	234,675	234,675					
	GD-OR	187,372		187,372										
Total General Plant		24,340,186	17,762,080	4,613,768	1,964,338	423,295	4,190,473	4,613,768	293,363	2,945,357	3,238,720	129,932	1,245,116	1,375,048
Total Depreciation Expense		135,245,520	105,197,511	20,938,688	9,109,321	15,892,487	5,046,201	20,938,688	10,671,405	3,546,690	14,218,095	5,221,082	1,499,511	6,720,593

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 System Contract Demand	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Ratio	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6 Actual Therms Purchased	68.289%	31.711%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended September 30, 2017
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	918,400	918,400												
Misc Intangible Plt (303000) ED-AN	236,492	236,492												
Total Production/Transmission	1,154,892	1,154,892												
Distribution														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	5,874	5,874												
Total Distribution	30,027	30,027												
General Plant - 303000														
7,4 CD-AA	598,927	421,213	122,451	55,263		122,451	122,451		86,067	86,067		36,384	36,384	
9,4 CD-AN	9,728	7,570	2,158			2,158	2,158		1,517	1,517		641	641	
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	656,527	428,783	164,413	63,331	39,804	124,609	164,413	24,862	87,584	112,446	14,942	37,025	51,967	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	23,307,469	16,391,677	4,765,212	2,150,580		4,765,212	4,765,212		3,349,325	3,349,325		1,415,887	1,415,887	
9,4 CD-AN	15,580	12,123	3,457			3,457	3,457		2,430	2,430		1,027	1,027	
9,4 CD-ID	18,602	14,474	4,128		4,128		4,128				4,128		4,128	
ED-AN	971,670	971,670												
ED-ID	1,978	1,978												
ED-WA	769,260	769,260												
8,4 GD-AA	213,984		146,703	67,281		146,703	146,703		103,113	103,113		43,590	43,590	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX	25,298,543	18,161,182	4,919,500	2,217,861	4,128	4,915,372	4,919,500	3,454,868	3,454,868	4,128	1,460,504	1,464,632		
Gas Underground Storage														
1 GD-AN	227		227			227	227		160	160		67	67	
Total Gas Underground Storage	227		227			227	227		160	160		67	67	
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	27,188,246	19,822,914	5,084,140	2,281,192	43,932	5,040,208	5,084,140	24,862	3,542,612	3,567,474	19,070	1,497,596	1,516,666	

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 System Contract Demand	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Rat	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(297,407,264)	(297,407,264)											
	Hydro (ED-AN)	(128,517,654)	(128,517,654)											
	Other (ED-AN)	(116,974,233)	(116,974,233)											
Total Electric Production		(542,899,151)	(542,899,151)											
Electric Transmission														
	ED-AN	(210,398,570)	(210,398,570)											
Total Electric Transmission		(210,398,570)	(210,398,570)											
Electric Distribution														
	ED-AN	(119,301)	(119,301)											
	ED-ID	(199,890,410)	(199,890,410)											
	ED-WA	(319,485,773)	(319,485,773)											
Total Electric Distribution		(519,495,484)	(519,495,484)											
Gas Underground Storage														
1	GD-AN	(15,114,674)	(15,114,674)		(15,114,674)	(15,114,674)		(10,660,380)	(10,660,380)		(4,454,294)	(4,454,294)		
	GD-OR	(977,650)		(977,650)										
Total Gas Underground Storage		(16,092,324)		(15,114,674)	(15,114,674)	(15,114,674)		(10,660,380)	(10,660,380)		(4,454,294)	(4,454,294)		
Gas Distribution														
6	GD-AN	(1,720,305)	(1,720,305)			(1,720,305)	(1,720,305)	(1,174,779)	(1,174,779)		(545,526)	(545,526)		
	GD-ID	(71,964,118)	(71,964,118)		(71,964,118)	(71,964,118)				(71,964,118)		(71,964,118)		
	GD-WA	(137,729,821)	(137,729,821)		(137,729,821)	(137,729,821)	(137,729,821)		(137,729,821)					
	GD-OR	(105,490,328)		(105,490,328)										
Total Gas Distribution		(316,904,572)		(211,414,244)	(105,490,328)	(209,693,939)	(1,720,305)	(211,414,244)	(137,729,821)	(1,174,779)	(138,904,600)	(71,964,118)	(545,526)	(72,509,644)
General Plant														
	ED-AN	(47,671,550)	(47,671,550)											
	ED-ID	(9,518,256)	(9,518,256)											
	ED-WA	(18,620,026)	(18,620,026)											
7,4	CD-AA	(56,774,551)	(39,928,406)	(11,607,557)	(5,238,588)	(11,607,557)	(11,607,557)	(8,158,604)	(8,158,604)		(3,448,953)	(3,448,953)		
9,4	CD-AN	(12,158,575)	(9,460,466)	(2,698,109)		(2,698,109)	(2,698,109)	(1,896,420)	(1,896,420)		(801,689)	(801,689)		
9	CD-ID	(5,955,166)	(4,633,655)	(1,321,511)		(1,321,511)	(1,321,511)			(1,321,511)		(1,321,511)		
9	CD-WA	(4,055,381)	(3,155,451)	(899,930)		(899,930)	(899,930)	(899,930)	(899,930)					
8,4	GD-AA	(2,339,962)		(1,604,231)	(735,731)	(1,604,231)	(1,604,231)	(1,127,566)	(1,127,566)		(476,665)	(476,665)		
4	GD-AN	(2,760,378)	(2,760,378)			(2,760,378)	(2,760,378)	(1,940,187)	(1,940,187)		(820,191)	(820,191)		
	GD-ID	(1,663,494)	(1,663,494)			(1,663,494)	(1,663,494)			(1,663,494)		(1,663,494)		
	GD-WA	(6,127,169)	(6,127,169)			(6,127,169)	(6,127,169)	(6,127,169)	(6,127,169)					
	GD-OR	(4,921,167)		(4,921,167)										
Total General Plant		(172,565,675)	(132,987,810)	(28,682,379)	(10,895,486)	(10,012,104)	(18,670,275)	(28,682,379)	(7,027,099)	(13,122,777)	(20,149,876)	(2,985,005)	(5,547,498)	(8,532,503)
Total Accumulated Depreciation		(1,778,355,776)	(1,405,781,015)	(255,211,297)	(117,363,464)	(219,706,043)	(35,505,254)	(255,211,297)	(144,756,920)	(24,957,936)	(169,714,856)	(74,949,123)	(10,547,318)	(85,496,441)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	70.530%		29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%		29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.289%		31.711%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended September 30, 2017
Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
	Franchises (302000)	ED-AN	(10,830,154)	(10,830,154)												
	Misc Intangible Plt (303000)	ED-AN	(1,552,967)	(1,552,967)												
Total Production/Transmission			(12,383,121)	(12,383,121)												
Distribution																
	Franchises (302000)	ED-WA	(187,503)	(187,503)												
	Misc Intangible Plt (303000)	ED-WA	(35,341)	(35,341)												
Total Distribution			(222,844)	(222,844)												
General Plant - 303000																
7,4		CD-AA	(2,359,442)	(1,659,348)	(482,388)	(217,706)		(482,388)	(482,388)		(339,056)	(339,056)	(143,332)	(143,332)		
9,4		CD-AN	(94,336)	(73,402)	(20,934)			(20,934)	(20,934)		(14,714)	(14,714)	(6,220)	(6,220)		
		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			(2,808,175)	(1,732,750)	(771,050)	(304,375)		(267,728)	(503,322)	(771,050)	(185,075)	(353,770)	(538,845)	(82,653)	(149,552)	(232,205)
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	(46,291,860)	(32,556,139)	(9,464,371)	(4,271,350)		(9,464,371)	(9,464,371)		(6,652,222)	(6,652,222)	(2,812,149)	(2,812,149)		
9,4		CD-AN	(47,877)	(37,252)	(10,625)			(10,625)	(10,625)		(7,468)	(7,468)	(3,157)	(3,157)		
9		CD-ID	(66,911)	(52,063)	(14,848)			(14,848)	(14,848)				(14,848)	(14,848)		
		ED-AN	(2,014,060)	(2,014,060)												
		ED-ID	0	0												
		ED-WA	(2,454,305)	(2,454,305)												
8,4		GD-AA	(471,893)		(323,521)	(148,372)		(323,521)	(323,521)		(227,393)	(227,393)	(96,128)	(96,128)		
4		GD-AN	0		0			0	0		0	0	0	0		
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031			(51,346,906)	(37,113,819)	(9,813,365)	(4,419,722)		(14,848)	(9,798,517)	(9,813,365)		(6,887,083)	(6,887,083)	(14,848)	(2,911,434)	(2,926,282)
Gas Underground Storage																
1		GD-AN	(240,485)		(240,485)			(240,485)	(240,485)		(169,614)	(169,614)	(70,871)	(70,871)		
Total Gas Underground Storage			(240,485)		(240,485)			(240,485)	(240,485)		(169,614)	(169,614)	(70,871)	(70,871)		
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0		
9		CD-ID	0	0	0			0	0		0	0	0	0		
9		CD-WA	0	0	0			0	0		0	0	0	0		
4		ED-AN	(84,919)	(84,919)												
		ED-WA	0	0												
		GD-WA	0		0			0	0		0	0				
		GD-OR	0			0										
Total General Plant - 390200, 396200			(84,919)	(84,919)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization			(67,086,450)	(51,537,453)	(10,824,900)	(4,724,097)		(282,576)	(10,542,324)	(10,824,900)	(185,075)	(7,410,467)	(7,595,542)	(97,501)	(3,131,857)	(3,229,358)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 System Contract Demand	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Ratio	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS
COMMON GENERAL PLANT
 For Twelve Months Ended September 30, 2017
 Ending Balance Basis

Report ID:
C-GPL-12E

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	0	0
99		GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	0	2,518,764	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	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848	
9		CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0	
		TOTAL ACCOUNT	15,362,663	727,301	702,479	7,248,798	8,678,578	2,722,307	97,025	2,099,361	4,918,693	848,544	916,848	1,765,392	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,170,648	1,052,423	2,554,226	4,563,999	8,170,648	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	0	2,252,956	0	0	
99		GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	101,078,332	0	0	71,086,369	71,086,369	0	0	20,665,465	20,665,465	0	9,326,498	9,326,498	
9		CD-WA / ID / AN	24,986,060	5,582,730	5,600,726	8,257,948	19,441,404	1,592,185	1,597,318	2,355,153	5,544,656	0	0	0	
		TOTAL ACCOUNT	140,132,076	6,635,153	8,154,952	83,908,316	98,698,421	3,845,141	1,597,318	23,020,618	28,463,077	3,644,080	9,326,498	12,970,578	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	6,568,386	1,031,634	0	5,536,752	6,568,386	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	574,265	0	0	0	0	0	0	393,705	393,705	0	180,560	180,560	
7		CD-AA	63,246,313	0	0	44,479,867	44,479,867	0	0	12,930,709	12,930,709	0	5,835,737	5,835,737	
9		CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	0	
		TOTAL ACCOUNT	71,014,522	1,356,240	66,212	50,112,541	51,534,993	92,577	18,884	13,351,771	13,463,232	0	6,016,297	6,016,297	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	40,710,511	19,652,794	7,960,229	13,097,488	40,710,511	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,145,561	0	0	0	0	8,083,465	2,365,911	1,696,185	12,145,561	0	0	0	
99		GD-OR / AS	4,075,925	0	0	0	0	0	0	0	0	4,075,925	0	4,075,925	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587	
9		CD-WA / ID / AN	6,349,933	2,084,028	820,739	2,036,053	4,940,820	594,361	234,073	580,679	1,409,113	0	0	0	
		TOTAL ACCOUNT	64,231,179	21,736,822	8,780,968	15,801,129	46,318,919	8,677,826	2,599,984	2,470,938	13,748,748	4,075,925	87,587	4,163,512	

RESULTS OF OPERATIONS	Report ID: C-GPL-12E
COMMON GENERAL PLANT	
For Twelve Months Ended September 30, 2017 Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	88,160	0	0	0
99		GD-OR / AS	48,630	0	0	0	0	0	0	0	0	48,630	0	48,630	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,407,538	105,781	120,551	3,203,129	3,429,461	30,169	34,381	913,527	978,077	0	0	0	
		TOTAL ACCOUNT	4,943,578	116,242	134,914	3,577,555	3,828,711	118,329	34,381	913,527	1,066,237	48,630	0	48,630	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	4,380,411	808,146	259,847	3,312,418	4,380,411	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,610,985	0	0	0	0	1,897,950	320,550	392,485	2,610,985	0	0	0	
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536	
8		GD-AA	4,121,401	0	0	0	0	0	0	2,825,550	2,825,550	0	1,295,851	1,295,851	
7		CD-AA	13,628,521	0	0	9,584,666	9,584,666	0	0	2,786,351	2,786,351	0	1,257,504	1,257,504	
9		CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0	
		TOTAL ACCOUNT	26,856,099	822,838	1,016,095	13,056,152	14,895,085	1,902,140	536,231	6,049,752	8,488,123	919,536	2,553,355	3,472,891	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,270,197	210,583	26,627	1,032,987	1,270,197	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717	
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817	
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0	
		TOTAL ACCOUNT	1,995,879	211,886	27,043	1,304,018	1,542,947	15,117	4,928	308,436	328,481	40,917	83,534	124,451	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,948,523	14,314,857	9,564,602	8,069,064	31,948,523	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,951,706	0	0	0	0	2,383,399	747,718	820,589	3,951,706	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763	
9		CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0	
		TOTAL ACCOUNT	37,737,647	14,567,023	9,873,515	8,864,019	33,304,557	2,455,316	835,820	1,049,357	4,340,493	43,834	48,763	92,597	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	63,916,124	11,963,958	6,518,798	45,433,368	63,916,124	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0	
99		GD-OR / AS	1,216,105	0	0	0	0	0	0	0	0	1,216,105	0	1,216,105	
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198	
7		CD-AA	46,643,126	0	0	32,803,178	32,803,178	0	0	9,536,187	9,536,187	0	4,303,761	4,303,761	
9		CD-WA / ID / AN	14,928,525	1,496,846	2,943,529	7,175,361	11,615,736	426,898	839,490	2,046,401	3,312,789	0	0	0	
		TOTAL ACCOUNT	128,874,493	13,460,804	9,462,327	85,411,907	108,335,038	1,112,264	1,331,804	12,263,323	14,707,391	1,216,105	4,615,959	5,832,064	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546	
9		CD-WA / ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0	
		TOTAL ACCOUNT	551,280	3,880	9,963	417,660	431,503	1,106	889	79,869	81,864	2,367	35,546	37,913	
		TOTAL GENERAL PLANT	491,774,317	59,638,189	38,228,468	269,776,996	367,643,653	20,942,123	7,057,264	61,606,952	89,606,339	10,839,938	23,684,387	34,524,325	

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended September 30, 2017
 Ending Balance Basis

Report ID:
C-IPL-12E

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	10,675,190	319,716	0	10,355,474	10,675,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,081,478	319,716	0	16,824,672	17,144,388	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	12,183,837	3,408,358	0	8,775,479	12,183,837	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	753,631	0	0	0	0	0	0	516,674	516,674	0	236,957	
7		CD-AA	75,585,660	0	0	53,157,883	53,157,883	0	0	15,453,488	15,453,488	0	6,974,289	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		TOTAL ACCOUNT	88,707,040	3,408,358	74,450	62,002,012	65,484,820	0	21,233	15,989,741	16,010,974	0	7,211,246	7,211,246
	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	4,086,336	0	0	2,873,839	2,873,839	0	0	835,451	835,451	0	377,046	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,086,336	0	0	2,873,839	2,873,839	0	0	835,451	835,451	0	377,046	377,046
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
		TOTAL	215,706,058	3,728,074	74,450	152,613,092	156,415,616	1,022,594	800,838	39,319,955	41,143,387	426,123	17,720,932	18,147,055

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended September 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	Deferred FIT - Common Plant (For Report APL)				
7	282900 CD-AA	(88,811,162)	(62,459,114)	(18,157,442)	(8,194,606)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(719,942)	(560,180)	(159,762)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(89,531,104)</u>	<u>(63,019,294)</u>	<u>(18,317,204)</u>	<u>(8,194,606)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended September 30, 2017
 Ending Balance Basis

Report ID:
C-WKC-12E

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					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,179,092	3,179,092					3,179,092
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(2)	(2)					(2)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	67,382,214	29,763,284		97,145,498	54,550,607	24,509,796	12,831,607	5,253,488	
TOTAL		67,382,214	29,763,284	3,179,090	100,324,588	54,550,607	24,509,796	12,831,607	5,253,488	3,179,090

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.270%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	70.328%	20.445%	9.227%	31.730%	29.713%	100.000%
99	Not Allocated						