

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	34,597,372	23,935,873	10,661,499
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>34,597,372</u>	<u>23,935,873</u>	<u>10,661,499</u>
G-APL	Gas Net Adjusted Rate Base	<u>447,345,475</u>	<u>304,013,531</u>	<u>143,331,944</u>
	RATE OF RETURN	<u>7.734%</u>	<u>7.873%</u>	<u>7.438%</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 August 31, 2017
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	100.000%	70.530%	29.470%
2	Input	Number of Customers - AMA Percent	09-01-2016 thru 08-31-2017	240,401 100.000%	159,185 66.216%	81,216 33.784%
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2016 thru 08-31-2017	13,528,549 100.000%	8,958,894 66.222%	4,569,655 33.778%
	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	09-01-2016 thru 08-31-2017	277,611,240 100.000%	189,532,077 68.272%	88,079,163 31.728%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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 August 31, 2017
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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 August 31, 2017

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Input		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	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	Washington	Idaho	
			226,090,634	154,438,073	71,652,561	
			100.000%	68.308%	31.692%	
11	Book Depreciation Percent	09-01-2016 thru 08-31-2017	20,805,772	14,122,825	6,682,947	
			100.000%	67.879%	32.121%	
12	Net Gas Plant (before DFIT) - AMA Percent	08-01-2016 thru 08-31-2017	527,234,788	357,474,134	169,760,654	
			100.000%	67.802%	32.198%	
13	G-PLT Net Gas General Plant - AMA Percent	08-01-2016 thru 08-31-2017	59,922,454	43,077,908	16,844,546	
			100.000%	71.889%	28.111%	
14	Net Allocated Schedule M's - AMA Percent	09-01-2016 thru 08-31-2017	-42,028,426	-28,248,470	-13,779,956	
			100.000%	67.213%	32.787%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	154,419,801	0	154,419,801	109,475,856	0	109,475,856	44,943,945	0	44,943,945
99 4812XX	Commercial - Firm & Interruptible	73,118,194	0	73,118,194	52,841,674	0	52,841,674	20,276,520	0	20,276,520
99 4813XX	Industrial-Firm	3,172,713	0	3,172,713	1,925,879	0	1,925,879	1,246,834	0	1,246,834
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	304,523	0	304,523	273,232	0	273,232	31,291	0	31,291
99 499XXX	Unbilled Revenue	(172,318)	0	(172,318)	(106,104)	0	(106,104)	(66,214)	0	(66,214)
	TOTAL SALES TO ULTIMATE CUSTOMERS	230,842,913	0	230,842,913	164,410,537	0	164,410,537	66,432,376	0	66,432,376
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	86,964,590	0	86,964,590	58,385,083	0	58,385,083	28,579,507	0	28,579,507
4 488000	Miscellaneous Service Revenues	18,923	0	18,923	9,633	0	9,633	9,290	0	9,290
99 4893XX	Transportation Revenues	5,567,223	0	5,567,223	5,008,967	0	5,008,967	558,256	0	558,256
99 493000	Rent from Gas Property	2,635	0	2,635	2,635	0	2,635	0	0	0
4 495XXX	Other Gas Revenues	(191,415)	278,009	86,594	(944,020)	195,404	(748,616)	752,605	82,605	835,210
99 496100	Provision for Rate Refund	(2,848,129)	0	(2,848,129)	(2,848,129)	0	(2,848,129)	0	0	0
	TOTAL OTHER OPERATING REVENUES	89,513,827	278,009	89,791,836	59,614,169	195,404	59,809,573	29,899,658	82,605	29,982,263
	TOTAL GAS REVENUES	320,356,740	278,009	320,634,749	224,024,706	195,404	224,220,110	96,332,034	82,605	96,414,639
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	172,119,095	0	172,119,095	117,090,695	0	117,090,695	55,028,400	0	55,028,400
99 808XXX	Net Natural Gas Storage Transactions	(5,229,717)	0	(5,229,717)	(3,120,147)	0	(3,120,147)	(2,109,570)	0	(2,109,570)
99 811000	Gas Used for Products Extraction	(487,753)	0	(487,753)	(328,853)	0	(328,853)	(158,900)	0	(158,900)
10 813000	Other Gas Expenses	0	1,230,226	1,230,226	0	840,343	840,343	0	389,883	389,883
99 813010	Gas Technology Institute (GTI) Expenses	115,486	0	115,486	81,207	0	81,207	34,279	0	34,279
	TOTAL PRODUCTION EXPENSES	166,517,111	1,230,226	167,747,337	113,722,902	840,343	114,563,245	52,794,209	389,883	53,184,092
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	24,714	24,714	0	17,431	17,431	0	7,283	7,283
1 824000	Other Expenses	0	721,000	721,000	0	508,521	508,521	0	212,479	212,479
1 837000	Other Equipment	0	650,091	650,091	0	458,509	458,509	0	191,582	191,582
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,395,805	1,395,805	0	984,461	984,461	0	411,344	411,344
G-DEPX	Depreciation Expense-Underground Storage	0	751,018	751,018	0	529,693	529,693	0	221,325	221,325
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	132,678	132,678	0	93,578	93,578	0	39,100	39,100
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	883,923	883,923	0	623,431	623,431	0	260,492	260,492
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,279,728	2,279,728	0	1,607,892	1,607,892	0	671,836	671,836

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	455,689	1,188,042	1,643,731	344,421	786,745	1,131,166	111,268	401,297	512,565
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,529,232	1,041,435	4,570,667	2,326,174	689,659	3,015,833	1,203,058	351,776	1,554,834
3	875000 Measuring & Reg Sta Exp-General	132,474	0	132,474	79,656	0	79,656	52,818	0	52,818
3	876000 Measuring & Reg Sta Exp-Industrial	6,840	0	6,840	4,018	0	4,018	2,822	0	2,822
3	877000 Measuring & Reg Sta Exp-City Gate	140,512	0	140,512	65,348	0	65,348	75,164	0	75,164
3	878000 Meter & House Regulator Expenses	562,787	0	562,787	382,913	0	382,913	179,874	0	179,874
3	879000 Customer Installation Expenses	2,006,292	109,160	2,115,452	1,288,675	72,288	1,360,963	717,617	36,872	754,489
3	880000 Other Expenses	1,613,387	545,583	2,158,970	1,219,663	361,296	1,580,959	393,724	184,287	578,011
3	881000 Rents	0	42,897	42,897	0	28,407	28,407	0	14,490	14,490
	MAINTENANCE									
3	885000 Supervision & Engineering	171,959	0	171,959	85,207	0	85,207	86,752	0	86,752
3	887000 Mains	1,162,571	414	1,162,985	843,104	274	843,378	319,467	140	319,607
3	889000 Measuring & Reg Sta Exp-General	245,480	7,242	252,722	152,667	4,796	157,463	92,813	2,446	95,259
3	890000 Measuring & Reg Sta Exp-Industrial	397,381	13,213	410,594	340,079	8,750	348,829	57,302	4,463	61,765
3	891000 Measuring & Reg Sta Exp-City Gate	69,916	0	69,916	28,184	0	28,184	41,732	0	41,732
3	892000 Services	1,586,822	993	1,587,815	899,032	658	899,690	687,790	335	688,125
3	893000 Meters & House Regulators	1,446,599	617,548	2,064,147	899,662	408,953	1,308,615	546,937	208,595	755,532
3	894000 Other Equipment	608	242,886	243,494	91	160,844	160,935	517	82,042	82,559
	TOTAL DISTRIBUTION OPERATING EXP	13,528,549	3,809,413	17,337,962	8,958,894	2,522,670	11,481,564	4,569,655	1,286,743	5,856,398
G-DEPX	Depreciation Expense-Distribution	15,373,158	98,708	15,471,866	10,309,475	67,390	10,376,865	5,063,683	31,318	5,095,001
G-OTX	Taxes Other Than FIT	18,103,267	0	18,103,267	14,901,742	0	14,901,742	3,201,525	0	3,201,525
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	33,476,425	98,708	33,575,133	25,211,217	67,390	25,278,607	8,265,208	31,318	8,296,526
	TOTAL DISTRIBUTION EXPENSES	47,004,974	3,908,121	50,913,095	34,170,111	2,590,060	36,760,171	12,834,863	1,318,061	14,152,924

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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	181,605	181,605	0	120,252	120,252	0	61,353	61,353
2	902000	Meter Reading Expenses	1,960,809	91,182	2,051,991	1,805,484	60,377	1,865,861	155,325	30,805	186,130
2	903XXX	Customer Records & Collection Expenses	1,071,635	4,770,521	5,842,156	741,902	3,158,848	3,900,750	329,733	1,611,673	1,941,406
2	904000	Uncollectible Accounts	0	1,874,831	1,874,831	0	1,241,438	1,241,438	0	633,393	633,393
2	905000	Misc Customer Accounts	0	162,441	162,441	0	107,562	107,562	0	54,879	54,879
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,032,444	7,080,580	10,113,024	2,547,386	4,688,477	7,235,863	485,058	2,392,103	2,877,161
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,160,217	119,139	10,279,356	8,759,002	78,889	8,837,891	1,401,215	40,250	1,441,465
2	909000	Advertising	4,904	564,178	569,082	3,733	373,576	377,309	1,171	190,602	191,773
2	910000	Misc Customer Service & Info Exp	0	179,034	179,034	0	118,549	118,549	0	60,485	60,485
TOTAL CUSTOMER SERVICE & INFO EXP			10,165,121	862,351	11,027,472	8,762,735	571,014	9,333,749	1,402,386	291,337	1,693,723
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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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	134,180	9,587,194	9,721,374	89,248	6,738,551	6,827,799	44,932	2,848,643	2,893,575
4	921000	Office Supplies & Expenses	6,430	1,123,792	1,130,222	6,430	789,880	796,310	0	333,912	333,912
4	922000	Admin. Expenses Transferred - Credit	0	(18,481)	(18,481)	0	(12,990)	(12,990)	0	(5,491)	(5,491)
4	923000	Outside Services Employed	127,858	2,015,321	2,143,179	124,749	1,416,509	1,541,258	3,109	598,812	601,921
4	924000	Property Insurance Premium	0	305,535	305,535	0	214,751	214,751	0	90,784	90,784
4	925XXX	Injuries and Damages	5,421	863,984	869,405	5,377	607,268	612,645	44	256,716	256,760
4	926XXX	Employee Pensions and Benefits	15,239	375,598	390,837	15,239	263,997	279,236	0	111,601	111,601
4	928000	Regulatory Commission Expenses	817,744	263,961	1,081,705	599,065	185,530	784,595	218,679	78,431	297,110
4	930000	Miscellaneous General Expenses	38,506	1,141,846	1,180,352	27,182	802,569	829,751	11,324	339,277	350,601
4	931000	Rents	7,922	229,766	237,688	7,922	161,496	169,418	0	68,270	68,270
4	935000	Maintenance of General Plant	415,627	2,732,348	3,147,975	322,533	1,920,485	2,243,018	93,094	811,863	904,957
TOTAL ADMIN & GEN OPERATING EXP			1,568,927	18,620,864	20,189,791	1,197,745	13,088,046	14,285,791	371,182	5,532,818	5,904,000
G-DEPX	Depreciation Expense-General Plant		425,486	4,157,400	4,582,886	294,154	2,922,112	3,216,266	131,332	1,235,288	1,366,620
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	4,893,227	4,897,355	0	3,439,302	3,439,302	4,128	1,453,925	1,458,053
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	454	454	0	319	319	0	135	135
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(86,042)	0	(86,042)	0	0	0	(86,042)	0	(86,042)
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			503,611	9,175,690	9,679,301	286,021	6,449,317	6,735,338	217,590	2,726,373	2,943,963
TOTAL ADMIN & GENERAL EXPENSES			2,072,538	27,796,554	29,869,092	1,483,766	19,537,363	21,021,129	588,772	8,259,191	8,847,963
TOTAL EXPENSES BEFORE FIT			228,792,188	43,157,560	271,949,748	160,686,900	29,835,149	190,522,049	68,105,288	13,322,411	81,427,699
NET OPERATING INCOME (LOSS) BEFORE FIT					48,685,001		33,698,061		14,986,940		
G-FIT	FEDERAL INCOME TAX				6,378,003		5,158,934		1,219,069		
G-FIT	DEFERRED FEDERAL INCOME TAX				7,730,846		4,618,706		3,112,140		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(21,220)		(15,452)		(5,768)		
GAS NET OPERATING INCOME (LOSS)					34,597,372		23,935,873		10,661,499		

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

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

ALLOCATION RATIOS:

		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1			100.000%			70.530%			29.470%
G-ALL	2			100.000%			66.216%			33.784%
G-ALL	3			100.000%			66.222%			33.778%
G-ALL	4			100.000%			70.287%			29.713%
G-ALL	10			100.000%			68.308%			31.692%
G-ALL	99			0.000%			0.000%			0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	56,031	278,009	334,040	55,876	195,404	251,280	155	82,605	82,760
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,021,113	0	3,021,113	1,478,888	0	1,478,888
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	845,290	0	845,290	229,789	0	229,789	615,501	0	615,501
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(1,915,178)	0	(1,915,178)	(804,402)	0	(804,402)	(1,110,776)	0	(1,110,776)
4	495329	AMORTIZATION RES DECOUPLING DE	(3,273,702)	0	(3,273,702)	(3,273,702)	0	(3,273,702)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	580,370	0	580,370	811,533	0	811,533	(231,163)	0	(231,163)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(984,227)	0	(984,227)	(984,227)	0	(984,227)	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	(191,415)	278,009	86,594	(944,020)	195,404	(748,616)	752,605	82,605	835,210

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-804-12A
For Twelve Months Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	132,141,380	0	132,141,380	89,213,798	0	89,213,798	42,927,582	0	42,927,582
1	804001	Pipeline Demand Costs	26,394,065	0	26,394,065	18,621,277	0	18,621,277	7,772,788	0	7,772,788
1	804002	Transport Variable Charges	1,032,384	0	1,032,384	728,286	0	728,286	304,098	0	304,098
6	804010	Gas Costs - Fixed Hedge	(50,898)	0	(50,898)	(33,859)	0	(33,859)	(17,039)	0	(17,039)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	472,663	0	472,663	319,248	0	319,248	153,415	0	153,415
6	804018	Merchandise Processing Fee	205,054	0	205,054	132,954	0	132,954	72,100	0	72,100
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	2,024,790	0	2,024,790	1,360,365	0	1,360,365	664,425	0	664,425
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	9,578,722	0	9,578,722	6,458,639	0	6,458,639	3,120,083	0	3,120,083
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(22,269,877)	0	(22,269,877)	(14,754,114)	0	(14,754,114)	(7,515,763)	0	(7,515,763)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	22,590,812	0	22,590,812	15,044,101	0	15,044,101	7,546,711	0	7,546,711
TOTAL PURCHASED GAS COSTS			172,119,095	0	172,119,095	117,090,695	0	117,090,695	55,028,400	0	55,028,400

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.272%	31.728%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	263,590	119,139	382,729	206,441	78,889	285,330	57,149	40,250	97,399
99	908600	Public Purpose Tariff Rider Expense Offset	9,827,938	0	9,827,938	8,484,035	0	8,484,035	1,343,903	0	1,343,903
99	908610	Limited Income Tax Refund Program	81,081	0	81,081	81,081	0	81,081	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(12,392)	0	(12,392)	(12,555)	0	(12,555)	163	0	163
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,160,217	119,139	10,279,356	8,759,002	78,889	8,837,891	1,401,215	40,250	1,441,465

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.216%	33.784%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.54%	52.54%
2	Cost of Debt		5.442%	5.406%
	Total Cost of Debt		2.859%	2.840%
	Total Weighted Cost		2.859%	2.840%
G-APL	Net Rate Base	447,345,475	304,013,531	143,331,944
	Interest Deduction for FIT Calculation	12,762,374	8,691,747	4,070,627
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	

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

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	320,634,749	224,220,110	96,414,639
G-OPS	Operating & Maintenance Expense	227,811,391	157,884,673	69,926,718
G-OPS	Book Deprec/Amort and Reg Amortizations	25,902,412	17,642,056	8,260,356
G-OTX	Taxes Other than FIT	18,235,945	14,995,320	3,240,625
	Net Operating Income Before FIT	48,685,001	33,698,061	14,986,940
G-INT	Less: Interest Expense	12,762,374	8,691,747	4,070,627
G-SCM	Schedule M Adjustments	(17,699,762)	(10,266,502)	(7,433,260)
	Taxable Net Operating Income	18,222,865	14,739,812	3,483,053
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	6,378,003	5,158,934	1,219,069
G-DTE	Deferred FIT	7,730,846	4,618,706	3,112,140
99	411400 Amortized Investment Tax Credit	(21,220)	(15,452)	(5,768)
	Total FIT/Deferred FIT & ITC	14,087,629	9,762,188	4,325,441
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	15,842,575	10,025,646	25,868,221	10,628,491	7,046,562	17,675,053	5,214,084	2,979,084	8,193,168
12	997001	Contributions In Aid of Construction	0	837,892	837,892	0	568,108	568,108	0	269,784	269,784
2	997002	Injuries and Damages	0	(5,545)	(5,545)	0	(3,672)	(3,672)	0	(1,873)	(1,873)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	635,897	635,897	0	446,953	446,953	0	188,944	188,944
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	320,936	0	320,936	289,988	0	289,988	30,948	0	30,948
4	997015	Airplane Lease Payments	0	176,797	176,797	0	124,265	124,265	0	52,532	52,532
12	997016	Redemption Expense Amortization	0	294,654	294,654	0	199,781	199,781	0	94,873	94,873
4	997020	FAS87 Current Pension Accrual	0	330,485	330,485	0	232,288	232,288	0	98,197	98,197
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	7,538,775	0	7,538,775	6,812,336	0	6,812,336	726,439	0	726,439
12	997032	Interest Rate Swaps	0	552,731	552,731	0	374,763	374,763	0	177,968	177,968
4	997033	DSM Tariff Rider	1,521,933	0	1,521,933	1,228,966	0	1,228,966	292,967	0	292,967
12	997048	AFUDC	0	(382,273)	(382,273)	0	(259,189)	(259,189)	0	(123,084)	(123,084)
11	997049	Tax Depreciation	0	(45,865,656)	(45,865,656)	0	(31,133,149)	(31,133,149)	0	(14,732,507)	(14,732,507)
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	(8,912)	0	(8,912)	(12,555)	0	(12,555)	3,643	0	3,643
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(1,888,183)	(1,888,183)	0	(1,281,680)	(1,281,680)	0	(606,503)	(606,503)
4	997081	Deferred Compensation	0	192,775	192,775	0	135,496	135,496	0	57,279	57,279
4	997082	Meal Disallowances	0	123,946	123,946	0	87,118	87,118	0	36,828	36,828
4	997083	Paid Time Off	0	47,113	47,113	0	33,114	33,114	0	13,999	13,999
2	997084	Customer Uncollectibles	0	132,214	132,214	0	87,547	87,547	0	44,667	44,667
99	997098	Provision for Rate Refund	56,803	0	56,803	56,803	0	56,803	0	0	0
12	997101	Repairs 481 (a)	0	(7,236,919)	(7,236,919)	0	(4,906,776)	(4,906,776)	0	(2,330,143)	(2,330,143)
12	997102	Amort Idaho Earnings Test (254229)	(89,522)	0	(89,522)	0	0	0	(89,522)	0	(89,522)
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	(1,022,060)	0	(1,022,060)	(1,022,060)	0	(1,022,060)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	25,272,110	(42,028,426)	(17,699,762)	17,981,969	(28,248,471)	(10,266,502)	6,346,695	(13,779,955)	(7,433,260)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers - AMA	100.000%	66.216%	33.784%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.272%	31.728%
G-ALL	11	Book Depreciation	100.000%	67.879%	32.121%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.802%	32.198%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	10,829,348	7,278,730	3,550,618
99	410100	Deferred Federal Income Tax Exp	(2,973,326)	(2,578,187)	(395,139)
		SUBTOTAL	7,856,022	4,700,543	3,155,479
14	411100	Deferred Federal Income Tax Expense - Allocated	(128,295)	(86,231)	(42,064)
99	411100	Deferred Federal Income Tax Exp	3,119	4,394	(1,275)
		SUBTOTAL	(125,176)	(81,837)	(43,339)
		Total Deferred Federal Income Tax Expense	7,730,846	4,618,706	3,112,140

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.213%	32.787%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
For Twelve Months Ended August 31, 2017
Average of Monthly Averages Basis

Report ID:
G-OTX-12A

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	132,678	132,678	0	93,578	93,578	0	39,100	39,100
		TOTAL UNDERGROUND STORAGE TAX	0	132,678	132,678	0	93,578	93,578	0	39,100	39,100
		DISTRIBUTION									
99	408110	State Excise Tax	6,397,762	0	6,397,762	6,397,762	0	6,397,762	0	0	0
99	408120	Municipal Occupation & License Tax	7,181,409	0	7,181,409	5,998,640	0	5,998,640	1,182,769	0	1,182,769
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	4,017,313	0	4,017,313	2,505,340	0	2,505,340	1,511,973	0	1,511,973
99	409100	State Income Tax	506,783	0	506,783	0	0	0	506,783	0	506,783
		TOTAL DISTRIBUTION TAX	18,103,267	0	18,103,267	14,901,742	0	14,901,742	3,201,525	0	3,201,525
		TOTAL TAXES OTHER THAN FIT	18,103,267	132,678	18,235,945	14,901,742	93,578	14,995,320	3,201,525	39,100	3,240,625

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 August 31, 2017
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	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	36,548,773	36,570,006	0	25,689,036	25,689,036	21,233	10,859,737	10,880,970
TOTAL INTANGIBLE PLANT			1,823,432	38,428,597	40,252,029	1,022,594	27,010,308	28,032,902	800,838	11,418,289	12,219,127
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,234,054	1,234,054	0	868,514	868,514	0	365,540	365,540
1	351XXX	Structures & Improvements	0	2,087,000	2,087,000	0	1,471,961	1,471,961	0	615,039	615,039
1	352XXX	Wells	0	18,850,296	18,850,296	0	13,295,114	13,295,114	0	5,555,182	5,555,182
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	12,210,513	12,210,513	0	8,612,075	8,612,075	0	3,598,438	3,598,438
1	355000	Measuring & Regulating Equipment	0	881,269	881,269	0	621,559	621,559	0	259,710	259,710
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,180,612	2,180,612	0	1,537,986	1,537,986	0	642,626	642,626
TOTAL UNDERGROUND STORAGE PLANT			0	38,891,934	38,891,934	0	27,428,618	27,428,618	0	11,463,316	11,463,316
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	191,341	0	191,341	123,263	0	123,263	68,078	0	68,078
6	375000	Structures & Improvements	932,801	0	932,801	567,644	0	567,644	365,157	0	365,157
6	376000	Mains	305,280,685	2,512,521	307,793,206	200,305,812	1,715,348	202,021,160	104,974,873	797,173	105,772,046
6	378000	Measuring & Reg Station Equip-General	5,772,988	127,100	5,900,088	3,565,296	86,774	3,652,070	2,207,692	40,326	2,248,018
6	379000	Measuring & Reg Station Equip-City Gate	6,853,419	0	6,853,419	2,352,547	0	2,352,547	4,500,872	0	4,500,872
6	380000	Services	216,258,725	0	216,258,725	147,057,199	0	147,057,199	69,201,526	0	69,201,526
6	381000	Meters	76,556,861	0	76,556,861	52,943,465	0	52,943,465	23,613,396	0	23,613,396
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	3,355,601	0	3,355,601	2,595,469	0	2,595,469	760,132	0	760,132
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			615,291,016	2,639,621	617,930,637	409,574,620	1,802,122	411,376,742	205,716,396	837,499	206,553,895
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,066,534	2,109,811	4,176,345	1,969,509	1,482,923	3,452,432	97,025	626,888	723,913
4	390XXX	Structures & Improvements	5,418,701	22,861,311	28,280,012	3,828,145	16,068,530	19,896,675	1,590,556	6,792,781	8,383,337
4	391XXX	Office Furniture & Equipment	62,482	12,577,186	12,639,668	43,598	8,840,127	8,883,725	18,884	3,737,059	3,755,943
4	392XXX	Transportation Equipment	10,917,770	2,371,147	13,288,917	8,349,801	1,666,608	10,016,409	2,567,969	704,539	3,272,508
4	393000	Stores Equipment	151,059	871,049	1,022,108	117,479	612,234	729,713	33,580	258,815	292,395
4	394000	Tools, Shop & Garage Equipment	2,439,385	5,425,429	7,864,814	1,896,624	3,813,371	5,709,995	542,761	1,612,058	2,154,819
4	395000	Laboratory Equipment	20,291	311,043	331,334	15,303	218,623	233,926	4,988	92,420	97,408
4	396XXX	Power Operated Equipment	3,436,638	1,071,130	4,507,768	2,559,344	752,865	3,312,209	877,294	318,265	1,195,559
4	397XXX	Communications Equipment	2,430,938	11,254,226	13,685,164	1,089,187	7,910,258	8,999,445	1,341,751	3,343,968	4,685,719
4	398000	Miscellaneous Equipment	1,439	80,423	81,862	1,106	56,527	57,633	333	23,896	24,229
TOTAL GENERAL PLANT			26,945,237	58,932,755	85,877,992	19,870,096	41,422,066	61,292,162	7,075,141	17,510,689	24,585,830

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	644,059,685	138,892,907	782,952,592	430,467,310	97,663,114	528,130,424	213,592,375	41,229,793	254,822,168
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,733,658)	(14,733,658)	0	(10,391,649)	(10,391,649)	0	(4,342,009)	(4,342,009)
G-ADEP		Distribution Plant	(202,151,850)	(1,672,674)	(203,824,524)	(133,042,851)	(1,141,968)	(134,184,819)	(69,108,999)	(530,706)	(69,639,705)
G-ADEP		General Plant	(9,150,596)	(16,779,151)	(25,929,747)	(6,402,732)	(11,793,562)	(18,196,294)	(2,747,864)	(4,985,589)	(7,733,453)
		TOTAL ACCUMULATED DEPRECIATION	(211,302,446)	(33,185,483)	(244,487,929)	(139,445,583)	(23,327,179)	(162,772,762)	(71,856,863)	(9,858,304)	(81,715,167)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(244,510)	(430,633)	(675,143)	(170,572)	(302,679)	(473,251)	(73,938)	(127,954)	(201,892)
G-AAMT		Misc IT Intangible Plant - 3031XX	(12,440)	(10,276,151)	(10,288,591)	0	(7,222,798)	(7,222,798)	(12,440)	(3,053,353)	(3,065,793)
G-AAMT		Underground Storage	0	(240,352)	(240,352)	0	(169,520)	(169,520)	0	(70,832)	(70,832)
G-AAMT		General Plant - 390200, 396200	(1,551)	(24,240)	(25,791)	(922)	(17,038)	(17,960)	(629)	(7,202)	(7,831)
		TOTAL ACCUMULATED AMORTIZATION	(258,501)	(10,971,376)	(11,229,877)	(171,494)	(7,712,035)	(7,883,529)	(87,007)	(3,259,341)	(3,346,348)
		TOTAL ACCUMULATED DEPR/AMORT	(211,560,947)	(44,156,859)	(255,717,806)	(139,617,077)	(31,039,214)	(170,656,291)	(71,943,870)	(13,117,645)	(85,061,515)
		NET GAS UTILITY PLANT before DFIT	432,498,738	94,736,048	527,234,786	290,850,233	66,623,900	357,474,133	141,648,505	28,112,148	169,760,653
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(100,351,628)	(100,351,628)	0	(68,040,411)	(68,040,411)	0	(32,311,217)	(32,311,217)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(15,537,990)	(15,537,990)	0	(10,917,391)	(10,917,391)	0	(4,620,599)	(4,620,599)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(18,607)	(18,607)	0	(13,078)	(13,078)	0	(5,529)	(5,529)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(819,458)	(819,458)	0	(555,609)	(555,609)	0	(263,849)	(263,849)
		TOTAL ACCUMULATED DFIT	0	(116,727,683)	(116,727,683)	0	(79,526,489)	(79,526,489)	0	(37,201,194)	(37,201,194)
		NET GAS UTILITY PLANT	432,498,738	(21,991,635)	410,507,103	290,850,233	(12,902,589)	277,947,644	141,648,505	(9,089,046)	132,559,459

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%	68.272%	31.728%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.802%	32.198%

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

AVISTA UTILITIES

Ref/Basis:	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	432,498,738	(21,991,635)	410,507,103	290,850,233	(12,902,589)	277,947,644	141,648,505	(9,089,046)	132,559,459
	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	8,125,585	8,125,585	0	5,730,975	5,730,975	0	2,394,610	2,394,610
4	252000 Customer Advances	(80,680)	(1,697)	(82,377)	(11,312)	(1,193)	(12,505)	(69,368)	(504)	(69,872)
99	235199 Customer Deposits	(525,388)	0	(525,388)	(525,388)	0	(525,388)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	2,418,611	0	2,418,611	2,418,611	0	2,418,611	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(788,077)	0	(788,077)	(788,077)	0	(788,077)	0	0	0
C-WKC	Working Capital	15,200,152	6,758,802	21,958,954	15,200,152	0	15,200,152	0	6,758,802	6,758,802
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,224,618	20,613,754	36,838,372	16,293,986	9,771,901	26,065,887	(69,368)	10,841,853	10,772,485
	NET RATE BASE	448,723,356	(1,377,881)	447,345,475	307,144,219	(3,130,688)	304,013,531	141,579,137	1,752,807	143,331,944

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-12A
For Twelve Months Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	8,021,645	8,021,645											
Steam (ED-AN)	11,406,652	11,406,652											
Hydro (ED-AN)	9,707,773	9,707,773											
Other (ED-AN)	29,136,070	29,136,070											
Total Electric Production													
Electric Transmission													
ED-AN	12,159,988	12,159,988											
Total Electric Transmission	12,159,988	12,159,988											
Electric Distribution													
ED-AN	50,028	50,028											
ED-ID	16,666,877	16,666,877											
ED-WA	29,112,972	29,112,972											
Total Electric Distribution	45,829,877	45,829,877											
Gas Underground Storage													
1 GD-AN	751,018		751,018		751,018	751,018		529,693	529,693		221,325	221,325	
GD-OR	133,665			133,665									
Total Gas Underground Storage	884,683		751,018	133,665		751,018	751,018	529,693	529,693		221,325	221,325	
Gas Distribution													
6 GD-AN	98,708		98,708			98,708		67,390	67,390		31,318	31,318	
GD-ID	5,063,683		5,063,683		5,063,683	5,063,683				5,063,683		5,063,683	
GD-WA	10,309,475		10,309,475		10,309,475	10,309,475	10,309,475						
GD-OR	6,965,471			6,965,471									
Total Gas Distribution	22,437,337		15,471,866	6,965,471	15,373,158	98,708	15,471,866	10,309,475	67,390	10,376,865	5,063,683	31,318	5,095,001
General Plant													
ED-AN	2,846,908	2,846,908											
ED-ID	231,805	231,805											
ED-WA	776,500	776,500											
7,4 CD-AA	17,886,320	12,579,091	3,656,858	1,650,371		3,656,858	3,656,858	2,570,296	2,570,296		1,086,562	1,086,562	
9,4 CD-AN	969,926	754,690	215,236			215,236	215,236	151,283	151,283		63,953	63,953	
9 CD-ID	350,016	272,344	77,672		77,672	77,672				77,672		77,672	
9 CD-WA	257,127	200,068	57,059		57,059	57,059	57,059		57,059				
8,4 GD-AA	364,075		249,602	114,473		249,602	249,602	175,438	175,438		74,164	74,164	
4 GD-AN	35,704		35,704			35,704	35,704	25,095	25,095		10,609	10,609	
GD-ID	53,660		53,660		53,660	53,660				53,660		53,660	
GD-WA	237,095		237,095		237,095	237,095	237,095		237,095				
GD-OR	187,557			187,557									
Total General Plant	24,196,693	17,661,406	4,582,886	1,952,401	425,486	4,157,400	4,582,886	294,154	2,922,112	3,216,266	131,332	1,235,288	1,366,620
Total Depreciation Expense	134,644,648	104,787,341	20,805,770	9,051,537	15,798,644	5,007,126	20,805,770	10,603,629	3,519,195	14,122,824	5,195,015	1,487,931	6,682,946

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	68.272%	31.728%

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

Report ID:
G-AMTX-12A

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	235,592	235,592											
Total Production/Transmission		1,153,992	1,153,992											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	5,622	5,622											
Total Distribution		29,775	29,775											
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	23,155,848	16,285,045	4,734,213	2,136,590		4,734,213	4,734,213		3,327,536	3,327,536		1,406,677	1,406,677
9,4	CD-AN	14,894	11,589	3,305			3,305	3,305		2,323	2,323		982	982
9,4	CD-ID	18,602	14,474	4,128		4,128		4,128				4,128		4,128
	ED-AN	880,072	880,072											
	ED-ID	2,373	2,373											
	ED-WA	784,257	784,257											
8,4	GD-AA	227,120		155,709	71,411		155,709	155,709		109,443	109,443		46,266	46,266
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		25,083,166	17,977,810	4,897,355	2,208,001	4,128	4,893,227	4,897,355		3,439,302	3,439,302	4,128	1,453,925	1,458,053
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	2,220	1,561	454	205		454	454		319	319		135	135
4	ED-AN	47,917	47,917											
	GD-OR	0			0									
Total General Plant- 390200, 396200		50,137	49,478	454	205		454	454		319	319		135	135
Total Amortization Expense		26,973,824	19,639,838	5,062,449	2,271,537	43,932	5,018,517	5,062,449	24,862	3,527,365	3,552,227	19,070	1,491,152	1,510,222

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-12A
For Twelve Months Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(296,260,063)	(296,260,063)										
	Hydro (ED-AN)	(126,207,012)	(126,207,012)										
	Other (ED-AN)	(111,426,808)	(111,426,808)										
Total Electric Production	(533,893,883)	(533,893,883)											
Electric Transmission													
	ED-AN	(208,709,115)	(208,709,115)										
Total Electric Transmission	(208,709,115)	(208,709,115)											
Electric Distribution													
	ED-AN	(86,348)	(86,348)										
	ED-ID	(192,441,451)	(192,441,451)										
	ED-WA	(307,753,130)	(307,753,130)										
Total Electric Distribution	(500,280,929)	(500,280,929)											
Gas Underground Storage													
1	GD-AN	(14,733,658)	(14,733,658)		(14,733,658)	(14,733,658)		(10,391,649)	(10,391,649)		(4,342,009)	(4,342,009)	
	GD-OR	(898,322)		(898,322)									
Total Gas Underground Storage	(15,631,980)		(14,733,658)	(898,322)	(14,733,658)	(14,733,658)		(10,391,649)	(10,391,649)		(4,342,009)	(4,342,009)	
Gas Distribution													
6	GD-AN	(1,672,674)	(1,672,674)			(1,672,674)	(1,672,674)	(1,141,968)	(1,141,968)		(530,706)	(530,706)	
	GD-ID	(69,108,999)	(69,108,999)		(69,108,999)	(69,108,999)				(69,108,999)		(69,108,999)	
	GD-WA	(133,042,851)	(133,042,851)		(133,042,851)	(133,042,851)	(133,042,851)		(133,042,851)				
	GD-OR	(103,135,400)		(103,135,400)									
Total Gas Distribution	(306,959,924)		(203,824,524)	(103,135,400)	(202,151,850)	(1,672,674)	(203,824,524)	(133,042,851)	(1,141,968)	(134,184,819)	(69,108,999)	(530,706)	(69,639,705)
General Plant													
	ED-AN	(45,697,995)	(45,697,995)										
	ED-ID	(8,956,757)	(8,956,757)										
	ED-WA	(18,357,284)	(18,357,284)										
7,4	CD-AA	(49,828,740)	(35,043,556)	(10,187,486)	(4,597,698)	(10,187,486)	(10,187,486)	(7,160,478)	(7,160,478)		(3,027,008)	(3,027,008)	
9,4	CD-AN	(11,513,195)	(8,958,302)	(2,554,893)		(2,554,893)	(2,554,893)	(1,795,758)	(1,795,758)		(759,135)	(759,135)	
9	CD-ID	(5,701,996)	(4,436,666)	(1,265,330)		(1,265,330)	(1,265,330)			(1,265,330)		(1,265,330)	
9	CD-WA	(3,639,366)	(2,831,754)	(807,612)		(807,612)	(807,612)	(807,612)	(807,612)				
8,4	GD-AA	(2,185,990)		(1,498,671)	(687,319)	(1,498,671)	(1,498,671)	(1,053,371)	(1,053,371)		(445,300)	(445,300)	
4	GD-AN	(2,538,101)	(2,538,101)			(2,538,101)	(2,538,101)	(1,783,955)	(1,783,955)		(754,146)	(754,146)	
	GD-ID	(1,482,534)	(1,482,534)			(1,482,534)	(1,482,534)			(1,482,534)		(1,482,534)	
	GD-WA	(5,595,120)	(5,595,120)			(5,595,120)	(5,595,120)	(5,595,120)	(5,595,120)				
	GD-OR	(4,703,836)		(4,703,836)									
Total General Plant	(160,200,914)	(124,282,314)	(25,929,747)	(9,988,853)	(9,150,596)	(16,779,151)	(25,929,747)	(6,402,732)	(11,793,562)	(18,196,294)	(2,747,864)	(4,985,589)	(7,733,453)
Total Accumulated Depreciation	(1,725,676,745)	(1,367,166,241)	(244,487,929)	(114,022,575)	(211,302,446)	(33,185,483)	(244,487,929)	(139,445,583)	(23,327,179)	(162,772,762)	(71,856,863)	(9,858,304)	(81,715,167)

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	68.272%		31.728%

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

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
						Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission																
	Franchises (302000)	ED-AN	(10,294,421)	(10,294,421)												
	Misc Intangible Plt (303000)	ED-AN	(1,413,765)	(1,413,765)												
Total Production/Transmission			(11,708,186)	(11,708,186)												
Distribution																
	Franchises (302000)	ED-WA	(173,414)	(173,414)												
	Misc Intangible Plt (303000)	ED-WA	(34,112)	(34,112)												
Total Distribution			(207,526)	(207,526)												
General Plant - 303000																
7,4		CD-AA	(2,010,067)	(1,413,640)	(410,958)	(185,469)		(410,958)	(410,958)		(288,850)	(288,850)		(122,108)	(122,108)	
9,4		CD-AN	(88,660)	(68,985)	(19,675)			(19,675)	(19,675)		(13,829)	(13,829)		(5,846)	(5,846)	
		GD-ID	(73,938)		(73,938)			(73,938)	(73,938)				(73,938)		(73,938)	
		GD-WA	(170,572)		(170,572)			(170,572)	(170,572)	(170,572)						
		GD-OR	(81,962)			(81,962)										
Total General Plant - 303000			(2,425,199)	(1,482,625)	(675,143)	(267,431)		(244,510)	(430,633)	(675,143)	(170,572)	(302,679)	(473,251)	(73,938)	(127,954)	(201,892)
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	(47,915,916)	(33,698,305)	(9,796,409)	(4,421,202)		(9,796,409)	(9,796,409)		(6,885,602)	(6,885,602)		(2,910,807)	(2,910,807)	
9,4		CD-AN	(38,128)	(29,667)	(8,461)			(8,461)	(8,461)		(5,947)	(5,947)		(2,514)	(2,514)	
9		CD-ID	(56,060)	(43,620)	(12,440)			(12,440)	(12,440)				(12,440)		(12,440)	
		ED-AN	(1,475,856)	(1,475,856)												
		ED-ID	(12,149)	(12,149)												
		ED-WA	(2,567,085)	(2,567,085)												
8,4		GD-AA	(687,419)		(471,281)	(216,138)		(471,281)	(471,281)		(331,249)	(331,249)		(140,032)	(140,032)	
4		GD-AN	0		0			0	0		0	0		0	0	
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031			(52,752,613)	(37,826,682)	(10,288,591)	(4,637,340)		(12,440)	(10,276,151)	(10,288,591)		(7,222,798)	(7,222,798)	(12,440)	(3,053,353)	(3,065,793)
Gas Underground Storage																
1		GD-AN	(240,352)		(240,352)			(240,352)	(240,352)		(169,520)	(169,520)		(70,832)	(70,832)	
Total Gas Underground Storage			(240,352)		(240,352)			(240,352)	(240,352)		(169,520)	(169,520)		(70,832)	(70,832)	
General Plant - 390200, 396200																
7,4		CD-AA	(118,562)	(83,382)	(24,240)	(10,940)		(24,240)	(24,240)		(17,038)	(17,038)		(7,202)	(7,202)	
9		CD-ID	(2,836)	(2,207)	(629)			(629)	(629)				(629)		(629)	
9		CD-WA	(3,803)	(2,959)	(844)			(844)	(844)	(844)						
4		ED-AN	(98,105)	(98,105)												
		ED-WA	(23,058)	(23,058)												
		GD-WA	(78)		(78)			(78)	(78)	(78)			(78)			
		GD-OR	0			0										
Total General Plant - 390200, 396200			(246,442)	(209,711)	(25,791)	(10,940)		(1,551)	(24,240)	(25,791)	(922)	(17,038)	(17,960)	(629)	(7,202)	(7,831)
Total Accumulated Amortization			(67,580,318)	(51,434,730)	(11,229,877)	(4,915,711)		(258,501)	(10,971,376)	(11,229,877)	(171,494)	(7,712,035)	(7,883,529)	(87,007)	(3,259,341)	(3,346,348)

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,770,128	0	0	0	0	1,770,128	0	0	0	1,770,128	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	9,989,418	0	0	7,025,358	7,025,358	0	0	2,042,336	2,042,336	0	921,724	921,724	
9		CD-WA / ID / AN	1,639,764	699,097	340,200	236,587	1,275,884	199,381	97,025	67,474	363,880	0	0	0	
		TOTAL ACCOUNT	14,646,518	712,708	702,479	7,284,719	8,699,906	1,969,509	97,025	2,109,810	4,176,344	848,544	921,724	1,770,268	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,024,486	1,052,423	2,378,286	4,593,777	8,024,486	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,245,620	0	0	0	0	2,245,620	0	0	2,245,620	0	0	0	
99		GD-OR / AS	3,629,411	0	0	0	0	0	0	0	0	3,629,411	0	3,629,411	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,325,502	0	0	70,556,919	70,556,919	0	0	20,511,549	20,511,549	0	9,257,034	9,257,034	
9		CD-WA / ID / AN	24,887,761	5,548,856	5,577,018	8,239,044	19,364,918	1,582,525	1,590,556	2,349,762	5,522,843	0	0	0	
		TOTAL ACCOUNT	139,112,780	6,601,279	7,955,304	83,389,740	97,946,323	3,828,145	1,590,556	22,861,311	28,280,012	3,629,411	9,257,034	12,886,445	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	7,357,255	1,621,430	0	5,735,825	7,357,255	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,710	0	0	0	0	0	0	4,710	4,710	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	611,412	0	0	0	0	0	0	419,172	419,172	0	192,240	192,240	
7		CD-AA	59,313,775	0	0	41,714,192	41,714,192	0	0	12,126,701	12,126,701	0	5,472,882	5,472,882	
9		CD-WA / ID / AN	401,446	152,870	66,212	93,279	312,361	43,598	18,884	26,603	89,085	0	0	0	
		TOTAL ACCOUNT	67,688,598	1,774,300	66,212	47,543,296	49,383,808	43,598	18,884	12,577,186	12,639,668	0	5,665,122	5,665,122	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	38,764,455	18,350,743	7,550,028	12,863,684	38,764,455	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,764,527	0	0	0	0	7,768,057	2,332,503	1,663,967	11,764,527	0	0	0	
99		GD-OR / AS	4,093,221	0	0	0	0	0	0	0	0	4,093,221	0	4,093,221	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	758,758	0	0	533,619	533,619	0	0	155,128	155,128	0	70,011	70,011	
9		CD-WA / ID / AN	6,170,352	2,039,789	825,623	1,935,677	4,801,089	581,745	235,466	552,052	1,369,263	0	0	0	
		TOTAL ACCOUNT	61,551,313	20,390,532	8,375,651	15,332,980	44,099,163	8,349,802	2,567,969	2,371,147	13,288,918	4,093,221	70,011	4,163,232	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	399,721	10,566	14,506	374,649	399,721	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	51,764	0	0	0	0	0	0	0	0	51,764	0	51,764	
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	4,208,680	102,804	117,742	3,054,186	3,274,732	29,319	33,580	871,049	933,948	0	0	0	
		TOTAL ACCOUNT	4,748,325	113,370	132,248	3,428,835	3,674,453	117,479	33,580	871,049	1,022,108	51,764	0	51,764	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,969,019	824,518	258,736	2,885,765	3,969,019	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,589,949	0	0	0	0	1,892,266	327,072	370,611	2,589,949	0	0	0	
99		GD-OR / AS	931,364	0	0	0	0	0	0	0	0	931,364	0	931,364	
8		GD-AA	3,403,264	0	0	0	0	0	0	2,333,210	2,333,210	0	1,070,054	1,070,054	
7		CD-AA	13,085,000	0	0	9,202,419	9,202,419	0	0	2,675,228	2,675,228	0	1,207,353	1,207,353	
9		CD-WA / ID / AN	1,200,601	15,279	756,276	162,620	934,175	4,358	215,689	46,379	266,426	0	0	0	
		TOTAL ACCOUNT	25,179,197	839,797	1,015,012	12,250,804	14,105,613	1,896,624	542,761	5,425,428	7,864,813	931,364	2,277,407	3,208,771	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	64,065	0	0	64,065	64,065	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	64,065	0	0	64,065	64,065	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	935,618	210,593	26,641	698,384	935,618	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,299	0	0	0	0	14,931	4,869	119,499	139,299	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	164,623	0	0	0	0	0	0	112,862	112,862	0	51,761	51,761	
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	29,104	1,305	417	20,924	22,646	372	119	5,967	6,458	0	0	0	
		TOTAL ACCOUNT	1,665,224	211,898	27,058	969,439	1,208,395	15,303	4,988	311,043	331,334	40,917	84,578	125,495	

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

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	32,083,676	14,609,004	9,592,090	7,882,582	32,083,676	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,105,875	0	0	0	0	2,487,427	789,192	829,256	4,105,875	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	1,324,165	252,166	308,913	469,240	1,030,319	71,917	88,102	133,827	293,846	0	0	0	
		TOTAL ACCOUNT	38,086,028	14,861,170	9,901,003	8,723,490	33,485,663	2,559,344	877,294	1,071,130	4,507,768	43,834	48,763	92,597	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	63,689,745	12,304,198	6,224,354	45,161,193	63,689,745	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,181,902	0	0	0	0	687,460	494,442	0	1,181,902	0	0	0	
99		GD-OR / AS	1,223,372	0	0	0	0	0	0	0	0	1,223,372	0	1,223,372	
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198	
7		CD-AA	42,358,949	0	0	29,790,202	29,790,202	0	0	8,660,287	8,660,287	0	3,908,460	3,908,460	
9		CD-WA / ID / AN	14,250,101	1,408,587	2,970,947	6,708,327	11,087,861	401,727	847,309	1,913,204	3,162,240	0	0	0	
		TOTAL ACCOUNT	123,697,002	13,712,785	9,195,301	81,659,722	104,567,808	1,089,187	1,341,751	11,254,226	13,685,164	1,223,372	4,220,658	5,444,030	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	143,123	0	3,708	139,415	143,123	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	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	387,945	0	0	272,834	272,834	0	0	79,315	79,315	0	35,796	35,796	
9		CD-WA / ID / AN	11,480	3,880	1,169	3,884	8,933	1,106	333	1,108	2,547	0	0	0	
		TOTAL ACCOUNT	544,915	3,880	4,877	416,133	424,890	1,106	333	80,423	81,862	2,367	35,796	38,163	
		TOTAL GENERAL PLANT	476,983,965	59,221,719	37,375,145	261,063,223	357,660,087	19,870,097	7,075,141	58,932,753	85,877,991	10,864,794	22,581,093	33,445,887	

ALLOCATION RATIOS:

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

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

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,620,456	306,780	0	10,313,676	10,620,456	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	22,026,744	306,780	0	16,782,874	17,089,654	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	8,211,132	3,954,504	12,742	4,243,886	8,211,132	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	1,067,324	0	0	0	0	0	0	731,736	731,736	0	335,588	
7		CD-AA	67,517,236	0	0	47,483,522	47,483,522	0	0	13,803,899	13,803,899	0	6,229,815	
9		CD-WA / ID / AN	171,492	0	74,450	58,986	133,436	0	21,233	16,823	38,056	0	0	
		TOTAL ACCOUNT	76,967,184	3,954,504	87,192	51,786,394	55,828,090	0	21,233	14,552,458	14,573,691	0	6,565,403	6,565,403
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,756,542	0	0	4,751,741	4,751,741	0	0	1,381,375	1,381,375	0	623,426	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,756,542	0	0	4,751,741	4,751,741	0	0	1,381,375	1,381,375	0	623,426	623,426
	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	206,581,674	4,261,284	87,192	144,233,578	148,582,054	1,022,594	800,838	38,428,596	40,252,028	426,123	17,321,469	17,747,592

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended August 31, 2017 Average of Monthly Averages 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	(75,251,739)	(52,923,043)	(15,385,218)	(6,943,478)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(688,441)	(535,669)	(152,772)	0
7	283750 CD-AA	(91,008)	(64,004)	(18,607)	(8,397)
	Total	<u>(76,031,188)</u>	<u>(53,522,716)</u>	<u>(15,556,597)</u>	<u>(6,951,875)</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 August 31, 2017
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,132,650	3,132,650					3,132,650
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			217	217					217
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(897)	(897)					(897)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			3	3					3
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,380,877	39,114,965		120,495,842	66,180,725	32,356,163	15,200,152	6,758,802	
TOTAL		81,380,877	39,114,965	3,131,973	123,627,815	66,180,725	32,356,163	15,200,152	6,758,802	3,131,973

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						