

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

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	34,816,511	24,103,079	10,713,432
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>34,816,511</u>	<u>24,103,079</u>	<u>10,713,432</u>
G-APL Gas Net Adjusted Rate Base	<u>469,279,186</u>	<u>320,828,722</u>	<u>148,450,464</u>
RATE OF RETURN	<u>7.419%</u>	<u>7.513%</u>	<u>7.217%</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  
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	<b>100.000%</b>	<b>70.530%</b>	<b>29.470%</b>
2	Input	Number of Customers Percent	8-01-2017 thru 08-31-2017	242,367 <b>100.000%</b>	160,578 <b>66.254%</b>	81,789 <b>33.746%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2016 thru 08-31-2017	13,528,549 <b>100.000%</b>	8,958,894 <b>66.222%</b>	4,569,655 <b>33.778%</b>
	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%
				<b>100.000%</b>	<b>70.287%</b>	<b>29.713%</b>
6	Input	Actual Therms Purchased Percent	09-01-2016 thru 08-31-2017	277,611,240 <b>100.000%</b>	189,532,077 <b>68.272%</b>	88,079,163 <b>31.728%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended August 31, 2017  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
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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
	<b>Total</b>		<b>25,561,164</b>	<b>0</b>	<b>17,153,486</b>	<b>8,407,678</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.108%</b>	<b>32.892%</b>
	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
	<b>Total</b>		<b>19,557,341</b>	<b>0</b>	<b>14,119,850</b>	<b>5,437,491</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.197%</b>	<b>27.803%</b>
	Number of Customers at		340,294	0	239,822	100,472
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.475%</b>	<b>29.525%</b>
	Net Direct Plant		701,014,767	0	451,825,089	249,189,678
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>64.453%</b>	<b>35.547%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>274.233%</b>	<b>125.767%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.558%</b>	<b>31.442%</b>

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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
	<b>Total</b>		<b>107,305,500</b>	<b>90,803,845</b>	<b>16,501,655</b>	<b>0</b>
	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
	<b>Total</b>		<b>73,607,791</b>	<b>59,443,061</b>	<b>14,164,730</b>	<b>0</b>
	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%
	<b>Total Percentages</b>		<b>400.000%</b>	<b>311.234%</b>	<b>88.766%</b>	<b>0.000%</b>
9	Average (CD AN/ID/WA)		<b>100.000%</b>	<b>77.808%</b>	<b>22.192%</b>	<b>0.000%</b>
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 <b>100.000%</b>	Washington 154,438,073 <b>68.308%</b>	Idaho 71,652,561 <b>31.692%</b>	
11	Book Depreciation Percent	09-01-2016 thru 08-31-2017	20,805,772 <b>100.000%</b>	14,122,825 <b>67.879%</b>	6,682,947 <b>32.121%</b>	
12	Net Gas Plant (before DFIT) Percent	8-01-2017 thru 08-31-2017	548,162,297 <b>100.000%</b>	372,558,347 <b>67.965%</b>	175,603,950 <b>32.035%</b>	
13	G-PLT Net Gas General Plant Percent	8-01-2017 thru 08-31-2017	61,007,826 <b>100.000%</b>	44,161,081 <b>72.386%</b>	16,846,745 <b>27.614%</b>	
14	Net Allocated Schedule M's Percent	09-01-2016 thru 08-31-2017	-42,028,426 <b>100.000%</b>	-28,258,094 <b>67.236%</b>	-13,770,332 <b>32.764%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	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)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>230,842,913</b>	<b>0</b>	<b>230,842,913</b>	<b>164,410,537</b>	<b>0</b>	<b>164,410,537</b>	<b>66,432,376</b>	<b>0</b>	<b>66,432,376</b>
	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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>89,513,827</b>	<b>278,009</b>	<b>89,791,836</b>	<b>59,614,169</b>	<b>195,404</b>	<b>59,809,573</b>	<b>29,899,658</b>	<b>82,605</b>	<b>29,982,263</b>
	<b>TOTAL GAS REVENUES</b>	<b>320,356,740</b>	<b>278,009</b>	<b>320,634,749</b>	<b>224,024,706</b>	<b>195,404</b>	<b>224,220,110</b>	<b>96,332,034</b>	<b>82,605</b>	<b>96,414,639</b>
	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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>166,517,111</b>	<b>1,230,226</b>	<b>167,747,337</b>	<b>113,722,902</b>	<b>840,343</b>	<b>114,563,245</b>	<b>52,794,209</b>	<b>389,883</b>	<b>53,184,092</b>
	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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>1,395,805</b>	<b>1,395,805</b>	<b>0</b>	<b>984,461</b>	<b>984,461</b>	<b>0</b>	<b>411,344</b>	<b>411,344</b>
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
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>883,923</b>	<b>883,923</b>	<b>0</b>	<b>623,431</b>	<b>623,431</b>	<b>0</b>	<b>260,492</b>	<b>260,492</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>2,279,728</b>	<b>2,279,728</b>	<b>0</b>	<b>1,607,892</b>	<b>1,607,892</b>	<b>0</b>	<b>671,836</b>	<b>671,836</b>

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For Twelve Months Ended August 31, 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	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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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	181,605	181,605	0	120,321	120,321	0	61,284	61,284
2	902000	Meter Reading Expenses	1,960,809	91,182	2,051,991	1,805,484	60,412	1,865,896	155,325	30,770	186,095
2	903XXX	Customer Records & Collection Expenses	1,071,635	4,770,521	5,842,156	741,902	3,160,661	3,902,563	329,733	1,609,860	1,939,593
2	904000	Uncollectible Accounts	0	1,874,831	1,874,831	0	1,242,151	1,242,151	0	632,680	632,680
2	905000	Misc Customer Accounts	0	162,441	162,441	0	107,624	107,624	0	54,817	54,817
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>3,032,444</b>	<b>7,080,580</b>	<b>10,113,024</b>	<b>2,547,386</b>	<b>4,691,169</b>	<b>7,238,555</b>	<b>485,058</b>	<b>2,389,411</b>	<b>2,874,469</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	10,160,217	119,139	10,279,356	8,759,002	78,934	8,837,936	1,401,215	40,205	1,441,420
2	909000	Advertising	4,904	564,178	569,082	3,733	373,790	377,523	1,171	190,388	191,559
2	910000	Misc Customer Service & Info Exp	0	179,034	179,034	0	118,617	118,617	0	60,417	60,417
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>10,165,121</b>	<b>862,351</b>	<b>11,027,472</b>	<b>8,762,735</b>	<b>571,341</b>	<b>9,334,076</b>	<b>1,402,386</b>	<b>291,010</b>	<b>1,693,396</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
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
	<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,568,927</b>	<b>18,620,864</b>	<b>20,189,791</b>	<b>1,197,745</b>	<b>13,088,046</b>	<b>14,285,791</b>	<b>371,182</b>	<b>5,532,818</b>	<b>5,904,000</b>
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
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>503,611</b>	<b>9,175,690</b>	<b>9,679,301</b>	<b>286,021</b>	<b>6,449,317</b>	<b>6,735,338</b>	<b>217,590</b>	<b>2,726,373</b>	<b>2,943,963</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>2,072,538</b>	<b>27,796,554</b>	<b>29,869,092</b>	<b>1,483,766</b>	<b>19,537,363</b>	<b>21,021,129</b>	<b>588,772</b>	<b>8,259,191</b>	<b>8,847,963</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>228,792,188</b>	<b>43,157,560</b>	<b>271,949,748</b>	<b>160,686,900</b>	<b>29,838,168</b>	<b>190,525,068</b>	<b>68,105,288</b>	<b>13,319,392</b>	<b>81,424,680</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>48,685,001</b>			<b>33,695,042</b>			<b>14,989,959</b>
G-FIT	FEDERAL INCOME TAX			6,158,864			4,986,248			1,172,616
G-FIT	DEFERRED FEDERAL INCOME TAX			7,730,846			4,621,167			3,109,679
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(21,220)			(15,452)			(5,768)
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>34,816,511</b>			<b>24,103,079</b>			<b>10,713,432</b>

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		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%		66.222%		33.778%			
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>172,119,095</b>	<b>0</b>	<b>172,119,095</b>	<b>117,090,695</b>	<b>0</b>	<b>117,090,695</b>	<b>55,028,400</b>	<b>0</b>	<b>55,028,400</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	263,590	119,139	382,729	206,441	78,934	285,375	57,149	40,205	97,354
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	78,934	8,837,936	1,401,215	40,205	1,441,420

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: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended August 31, 2017 Ending Balance 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	469,279,186	320,828,722	148,450,464
	Interest Deduction for FIT Calculation	13,388,486	9,172,493	4,215,993
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
<b>FEDERAL INCOME TAXES--GAS</b> For Twelve Months Ended August 31, 2017 Ending Balance 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	157,887,692	69,923,699
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	33,695,042	14,989,959
G-INT	Less: Interest Expense	13,388,486	9,172,493	4,215,993
G-SCM	Schedule M Adjustments	(17,699,762)	(10,276,126)	(7,423,636)
	Taxable Net Operating Income	17,596,753	14,246,423	3,350,330
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	6,158,864	4,986,248	1,172,616
G-DTE	Deferred FIT	7,730,846	4,621,167	3,109,679
99	411400 Amortized Investment Tax Credit	(21,220)	(15,452)	(5,768)
	Total FIT/Deferred FIT & ITC	13,868,490	9,591,963	4,276,527
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  
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	15,842,575	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	569,473	569,473	0	268,419	268,419
2	997002	Injuries and Damages	0	(5,545)	(5,545)	0	(3,674)	(3,674)	0	(1,871)	(1,871)
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	200,262	200,262	0	94,392	94,392
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	375,664	375,664	0	177,067	177,067
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	(259,812)	(259,812)	0	(122,461)	(122,461)
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	87,597	87,597	0	44,617	44,617
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	(4,918,572)	(4,918,572)	0	(2,318,347)	(2,318,347)
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
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>25,272,110</b>	<b>(42,028,426)</b>	<b>(17,699,762)</b>	<b>17,981,969</b>	<b>(28,258,095)</b>	<b>(10,276,126)</b>	<b>6,346,695</b>	<b>(13,770,331)</b>	<b>(7,423,636)</b>

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%	68.272%	31.728%
G-ALL	11	Book Depreciation	100.000%	67.879%	32.121%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.965%	32.035%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	10,829,348	7,281,220	3,548,128
99	410100	Deferred Federal Income Tax Exp	(2,973,326)	(2,578,187)	(395,139)
		<b>SUBTOTAL</b>	<b>7,856,022</b>	<b>4,703,033</b>	<b>3,152,989</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(128,295)	(86,260)	(42,035)
99	411100	Deferred Federal Income Tax Exp	3,119	4,394	(1,275)
		<b>SUBTOTAL</b>	<b>(125,176)</b>	<b>(81,866)</b>	<b>(43,310)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>7,730,846</b>	<b>4,621,167</b>	<b>3,109,679</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.236%	32.764%
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  
 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	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  
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	39,419,063	39,440,296	0	27,706,477	27,706,477	21,233	11,712,586	11,733,819
		TOTAL INTANGIBLE PLANT	1,823,432	41,298,887	43,122,319	1,022,594	29,027,749	30,050,343	800,838	12,271,138	13,071,976
		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	2,172,684	2,172,684	0	1,532,394	1,532,394	0	640,290	640,290
1	352XXX	Wells	0	18,873,472	18,873,472	0	13,311,460	13,311,460	0	5,562,012	5,562,012
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	12,296,199	12,296,199	0	8,672,509	8,672,509	0	3,623,690	3,623,690
1	355000	Measuring & Regulating Equipment	0	966,953	966,953	0	681,992	681,992	0	284,961	284,961
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,262,016	2,262,016	0	1,595,400	1,595,400	0	666,616	666,616
		TOTAL UNDERGROUND STORAGE PLANT	0	39,299,009	39,299,009	0	27,715,617	27,715,617	0	11,583,392	11,583,392
		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	985,729	0	985,729	610,944	0	610,944	374,785	0	374,785
6	376000	Mains	319,272,633	2,512,521	321,785,154	209,157,293	1,715,348	210,872,641	110,115,340	797,173	110,912,513
6	378000	Measuring & Reg Station Equip-General	5,908,158	127,100	6,035,258	3,656,466	86,774	3,743,240	2,251,692	40,326	2,292,018
6	379000	Measuring & Reg Station Equip-City Gate	6,881,419	0	6,881,419	2,370,798	0	2,370,798	4,510,621	0	4,510,621
6	380000	Services	225,865,276	0	225,865,276	154,104,568	0	154,104,568	71,760,708	0	71,760,708
6	381000	Meters	78,124,555	0	78,124,555	54,322,398	0	54,322,398	23,802,157	0	23,802,157
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	3,373,650	0	3,373,650	2,637,473	0	2,637,473	736,177	0	736,177
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	640,725,958	2,639,621	643,365,579	427,047,128	1,802,122	428,849,250	213,678,830	837,499	214,516,329
		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	22,884,360	28,326,819	3,845,141	16,084,730	19,929,871	1,597,318	6,799,630	8,396,948
4	391XXX	Office Furniture & Equipment	111,461	13,276,014	13,387,475	92,577	9,331,312	9,423,889	18,884	3,944,702	3,963,586
4	392XXX	Transportation Equipment	11,277,810	2,461,633	13,739,443	8,677,826	1,730,208	10,408,034	2,599,984	731,425	3,331,409
4	393000	Stores Equipment	151,417	913,527	1,064,944	117,682	642,091	759,773	33,735	271,436	305,171
4	394000	Tools, Shop & Garage Equipment	2,438,371	6,031,007	8,469,378	1,902,140	4,239,014	6,141,154	536,231	1,791,993	2,328,224
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	3,291,114	1,049,358	4,340,472	2,455,295	737,562	3,192,857	835,819	311,796	1,147,615
4	397XXX	Communications Equipment	2,442,492	12,068,062	14,510,554	1,110,751	8,482,279	9,593,030	1,331,741	3,585,783	4,917,524
4	398000	Miscellaneous Equipment	1,995	79,869	81,864	1,106	56,138	57,244	889	23,731	24,620
		TOTAL GENERAL PLANT	27,996,496	61,171,628	89,168,124	20,939,942	42,995,703	63,935,645	7,056,554	18,175,925	25,232,479

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

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	670,545,886	144,409,145	814,955,031	449,009,664	101,541,191	550,550,855	221,536,222	42,867,954	264,404,176
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,049,647)	(15,049,647)	0	(10,614,516)	(10,614,516)	0	(4,435,131)	(4,435,131)
G-ADEP		Distribution Plant	(208,814,405)	(1,714,921)	(210,529,326)	(137,270,183)	(1,170,811)	(138,440,994)	(71,544,222)	(544,110)	(72,088,332)
G-ADEP		General Plant	(9,844,117)	(18,316,181)	(28,160,298)	(6,900,670)	(12,873,894)	(19,774,564)	(2,943,447)	(5,442,287)	(8,385,734)
		TOTAL ACCUMULATED DEPRECIATION	(218,658,522)	(35,080,749)	(253,739,271)	(144,170,853)	(24,659,221)	(168,830,074)	(74,487,669)	(10,421,528)	(84,909,197)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(264,411)	(492,938)	(757,349)	(183,003)	(346,471)	(529,474)	(81,408)	(146,467)	(227,875)
G-AAMT		Misc IT Intangible Plant - 3031XX	(14,504)	(12,041,144)	(12,055,648)	0	(8,463,359)	(8,463,359)	(14,504)	(3,577,785)	(3,592,289)
G-AAMT		Underground Storage	0	(240,465)	(240,465)	0	(169,600)	(169,600)	0	(70,865)	(70,865)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(278,915)	(12,774,547)	(13,053,462)	(183,003)	(8,979,430)	(9,162,433)	(95,912)	(3,795,117)	(3,891,029)
		TOTAL ACCUMULATED DEPR/AMORT	(218,937,437)	(47,855,296)	(266,792,733)	(144,353,856)	(33,638,651)	(177,992,507)	(74,583,581)	(14,216,645)	(88,800,226)
		NET GAS UTILITY PLANT before DFIT	451,608,449	96,553,849	548,162,298	304,655,808	67,902,540	372,558,348	146,952,641	28,651,309	175,603,950
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(104,538,674)	(104,538,674)	0	(71,049,710)	(71,049,710)	0	(33,488,964)	(33,488,964)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,945,183)	(17,945,183)	0	(12,609,444)	(12,609,444)	0	(5,335,739)	(5,335,739)
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	(767,480)	(767,480)	0	(521,618)	(521,618)	0	(245,862)	(245,862)
		TOTAL ACCUMULATED DFIT	0	(123,251,337)	(123,251,337)	0	(84,180,772)	(84,180,772)	0	(39,070,565)	(39,070,565)
		NET GAS UTILITY PLANT	451,608,449	(26,697,488)	424,910,961	304,655,808	(16,278,232)	288,377,576	146,952,641	(10,419,256)	136,533,385

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)	100.000%	67.965%	32.035%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended August 31, 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	451,608,449	(26,697,488)	424,910,961	304,655,808	(16,278,232)	288,377,576	146,952,641	(10,419,256)	136,533,385
	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	14,360,091	14,360,091	0	10,128,172	10,128,172	0	4,231,919	4,231,919
4	252000 Customer Advances	(68,004)	(667)	(68,671)	0	(469)	(469)	(68,004)	(198)	(68,202)
99	235199 Customer Deposits	(541,818)	0	(541,818)	(541,818)	0	(541,818)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	4,820,169	0	4,820,169	4,820,169	0	4,820,169	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	14,508,383	6,064,417	20,572,800	14,508,383	0	14,508,383	0	6,064,417	6,064,417
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	18,213,320	26,154,905	44,368,225	18,281,324	14,169,822	32,451,146	(68,004)	11,985,083	11,917,079
	NET RATE BASE	469,821,769	(542,583)	469,279,186	322,937,132	(2,108,410)	320,828,722	146,884,637	1,565,827	148,450,464

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

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  
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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	918,400	918,400											
Misc Intangible Plt (303000)	ED-AN	235,592	235,592											
<b>Total Production/Transmission</b>		<b>1,153,992</b>	<b>1,153,992</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	5,622	5,622											
<b>Total Distribution</b>		<b>29,775</b>	<b>29,775</b>											
<b>General Plant - 303000</b>														
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									
<b>Total General Plant - 303000</b>		<b>656,527</b>	<b>428,783</b>	<b>164,413</b>	<b>63,331</b>	<b>39,804</b>	<b>124,609</b>	<b>164,413</b>	<b>24,862</b>	<b>87,584</b>	<b>112,446</b>	<b>14,942</b>	<b>37,025</b>	<b>51,967</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
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									
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>25,083,166</b>	<b>17,977,810</b>	<b>4,897,355</b>	<b>2,208,001</b>	<b>4,128</b>	<b>4,893,227</b>	<b>4,897,355</b>		<b>3,439,302</b>	<b>3,439,302</b>	<b>4,128</b>	<b>1,453,925</b>	<b>1,458,053</b>
<b>Gas Underground Storage</b>														
1	GD-AN	227		227			227	227		160	160		67	67
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>160</b>	<b>160</b>		<b>67</b>	<b>67</b>
<b>General Plant - 390200, 396200</b>														
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									
<b>Total General Plant- 390200, 396200</b>		<b>50,137</b>	<b>49,478</b>	<b>454</b>	<b>205</b>		<b>454</b>	<b>454</b>		<b>319</b>	<b>319</b>		<b>135</b>	<b>135</b>
<b>Total Amortization Expense</b>		<b>26,973,824</b>	<b>19,639,838</b>	<b>5,062,449</b>	<b>2,271,537</b>	<b>43,932</b>	<b>5,018,517</b>	<b>5,062,449</b>	<b>24,862</b>	<b>3,527,365</b>	<b>3,552,227</b>	<b>19,070</b>	<b>1,491,152</b>	<b>1,510,222</b>

**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%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Rat	29.470%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			29.713%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended August 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
	Steam (ED-AN)	(296,843,262)	(296,843,262)										
	Hydro (ED-AN)	(127,721,415)	(127,721,415)										
	Other (ED-AN)	(116,164,584)	(116,164,584)										
<b>Total Electric Production</b>	<b>(540,729,261)</b>	<b>(540,729,261)</b>											
<b>Electric Transmission</b>													
	ED-AN	(210,061,544)	(210,061,544)										
<b>Total Electric Transmission</b>	<b>(210,061,544)</b>	<b>(210,061,544)</b>											
<b>Electric Distribution</b>													
	ED-AN	(114,323)	(114,323)										
	ED-ID	(198,746,225)	(198,746,225)										
	ED-WA	(317,606,993)	(317,606,993)										
<b>Total Electric Distribution</b>	<b>(516,467,541)</b>	<b>(516,467,541)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(15,049,647)	(15,049,647)			(15,049,647)	(15,049,647)		(10,614,516)	(10,614,516)		(4,435,131)	(4,435,131)
	GD-OR	(966,227)				(966,227)							
<b>Total Gas Underground Storage</b>	<b>(16,015,874)</b>		<b>(15,049,647)</b>	<b>(966,227)</b>		<b>(15,049,647)</b>	<b>(15,049,647)</b>		<b>(10,614,516)</b>	<b>(10,614,516)</b>		<b>(4,435,131)</b>	<b>(4,435,131)</b>
<b>Gas Distribution</b>													
6	GD-AN	(1,714,921)	(1,714,921)			(1,714,921)	(1,714,921)		(1,170,811)	(1,170,811)		(544,110)	(544,110)
	GD-ID	(71,544,222)	(71,544,222)			(71,544,222)	(71,544,222)				(71,544,222)		(71,544,222)
	GD-WA	(137,270,183)	(137,270,183)			(137,270,183)	(137,270,183)	(137,270,183)		(137,270,183)			
	GD-OR	(105,324,638)		(105,324,638)									
<b>Total Gas Distribution</b>	<b>(315,853,964)</b>		<b>(210,529,326)</b>	<b>(105,324,638)</b>	<b>(208,814,405)</b>	<b>(1,714,921)</b>	<b>(210,529,326)</b>	<b>(137,270,183)</b>	<b>(1,170,811)</b>	<b>(138,440,994)</b>	<b>(71,544,222)</b>	<b>(544,110)</b>	<b>(72,088,332)</b>
<b>General Plant</b>													
	ED-AN	(47,301,367)	(47,301,367)										
	ED-ID	(9,428,920)	(9,428,920)										
	ED-WA	(18,358,000)	(18,358,000)										
7,4	CD-AA	(55,363,061)	(38,935,733)	(11,318,978)	(5,108,350)	(11,318,978)	(11,318,978)		(7,955,770)	(7,955,770)		(3,363,208)	(3,363,208)
9,4	CD-AN	(12,039,869)	(9,368,102)	(2,671,767)		(2,671,767)	(2,671,767)		(1,877,905)	(1,877,905)		(793,862)	(793,862)
9	CD-ID	(5,911,655)	(4,599,800)	(1,311,855)		(1,311,855)	(1,311,855)				(1,311,855)		(1,311,855)
9	CD-WA	(3,992,753)	(3,106,721)	(886,032)		(886,032)	(886,032)	(886,032)		(886,032)			
8,4	GD-AA	(2,314,960)		(1,587,090)	(727,870)	(1,587,090)	(1,587,090)		(1,115,518)	(1,115,518)		(471,572)	(471,572)
4	GD-AN	(2,738,346)		(2,738,346)		(2,738,346)	(2,738,346)		(1,924,701)	(1,924,701)		(813,645)	(813,645)
	GD-ID	(1,631,592)		(1,631,592)		(1,631,592)	(1,631,592)				(1,631,592)		(1,631,592)
	GD-WA	(6,014,638)		(6,014,638)		(6,014,638)	(6,014,638)	(6,014,638)		(6,014,638)			
	GD-OR	(4,882,064)		(4,882,064)									
<b>Total General Plant</b>	<b>(169,977,225)</b>	<b>(131,098,643)</b>	<b>(28,160,298)</b>	<b>(10,718,284)</b>	<b>(9,844,117)</b>	<b>(18,316,181)</b>	<b>(28,160,298)</b>	<b>(6,900,670)</b>	<b>(12,873,894)</b>	<b>(19,774,564)</b>	<b>(2,943,447)</b>	<b>(5,442,287)</b>	<b>(8,385,734)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,769,105,409)</b>	<b>(1,398,356,989)</b>	<b>(253,739,271)</b>	<b>(117,009,149)</b>	<b>(218,658,522)</b>	<b>(35,080,749)</b>	<b>(253,739,271)</b>	<b>(144,170,853)</b>	<b>(24,659,221)</b>	<b>(168,830,074)</b>	<b>(74,487,669)</b>	<b>(10,421,528)</b>	<b>(84,909,197)</b>

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  
Ending Balance Basis

Report ID:  
**G-AAMT-12E**

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	
<b>Production/Transmission</b>															
	Franchises (302000)	ED-AN	(10,753,621)	(10,753,621)											
	Misc Intangible Plt (303000)	ED-AN	(1,532,066)	(1,532,066)											
<b>Total Production/Transmission</b>			<b>(12,285,687)</b>	<b>(12,285,687)</b>											
<b>Distribution</b>															
	Franchises (302000)	ED-WA	(185,490)	(185,490)											
	Misc Intangible Plt (303000)	ED-WA	(34,852)	(34,852)											
<b>Total Distribution</b>			<b>(220,342)</b>	<b>(220,342)</b>											
<b>General Plant - 303000</b>															
7,4		CD-AA	(2,309,532)	(1,624,248)	(472,184)	(213,100)		(472,184)	(472,184)		(331,884)	(331,884)		(140,300)	(140,300)
9,4		CD-AN	(93,525)	(72,771)	(20,754)			(20,754)	(20,754)		(14,587)	(14,587)		(6,167)	(6,167)
		GD-ID	(81,408)		(81,408)			(81,408)	(81,408)				(81,408)		(81,408)
		GD-WA	(183,003)		(183,003)			(183,003)	(183,003)		(183,003)	(183,003)			
		GD-OR	(85,997)			(85,997)									
<b>Total General Plant - 303000</b>			<b>(2,753,465)</b>	<b>(1,697,019)</b>	<b>(757,349)</b>	<b>(299,097)</b>	<b>(264,411)</b>	<b>(492,938)</b>	<b>(757,349)</b>	<b>(183,003)</b>	<b>(346,471)</b>	<b>(529,474)</b>	<b>(81,408)</b>	<b>(146,467)</b>	<b>(227,875)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	(57,297,214)	(40,295,985)	(11,714,415)	(5,286,814)		(11,714,415)	(11,714,415)		(8,233,711)	(8,233,711)		(3,480,704)	(3,480,704)
9,4		CD-AN	(46,426)	(36,124)	(10,302)			(10,302)	(10,302)		(7,241)	(7,241)		(3,061)	(3,061)
9		CD-ID	(65,361)	(50,857)	(14,504)			(14,504)	(14,504)				(14,504)		(14,504)
		ED-AN	(1,867,703)	(1,867,703)											
		ED-ID	0	0											
		ED-WA	(2,398,767)	(2,398,767)											
8,4		GD-AA	(461,546)		(316,427)	(145,119)		(316,427)	(316,427)		(222,407)	(222,407)		(94,020)	(94,020)
4		GD-AN	0		0			0	0		0	0		0	0
		GD-OR	0			0								0	0
<b>Total Miscellaneous IT Intangible Plant - 3031</b>			<b>(62,137,017)</b>	<b>(44,649,436)</b>	<b>(12,055,648)</b>	<b>(5,431,933)</b>	<b>(14,504)</b>	<b>(12,041,144)</b>	<b>(12,055,648)</b>		<b>(8,463,359)</b>	<b>(8,463,359)</b>	<b>(14,504)</b>	<b>(3,577,785)</b>	<b>(3,592,289)</b>
<b>Gas Underground Storage</b>															
1		GD-AN	(240,465)		(240,465)			(240,465)	(240,465)		(169,600)	(169,600)		(70,865)	(70,865)
<b>Total Gas Underground Storage</b>			<b>(240,465)</b>		<b>(240,465)</b>			<b>(240,465)</b>	<b>(240,465)</b>		<b>(169,600)</b>	<b>(169,600)</b>		<b>(70,865)</b>	<b>(70,865)</b>
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0
9		CD-ID	0	0	0			0	0				0		0
9		CD-WA	0	0	0			0	0		0	0			
4		ED-AN	(80,916)	(80,916)											
		ED-WA	0	0											
		GD-WA	0		0			0	0		0	0			
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>(80,916)</b>	<b>(80,916)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>			<b>(77,717,892)</b>	<b>(58,933,400)</b>	<b>(13,053,462)</b>	<b>(5,731,030)</b>	<b>(278,915)</b>	<b>(12,774,547)</b>	<b>(13,053,462)</b>	<b>(183,003)</b>	<b>(8,979,430)</b>	<b>(9,162,433)</b>	<b>(95,912)</b>	<b>(3,795,117)</b>	<b>(3,891,029)</b>

**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%			

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	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	
		<b>TOTAL ACCOUNT</b>	<b>15,362,663</b>	<b>727,301</b>	<b>702,479</b>	<b>7,248,798</b>	<b>8,678,578</b>	<b>2,722,307</b>	<b>97,025</b>	<b>2,099,361</b>	<b>4,918,693</b>	<b>848,544</b>	<b>916,848</b>	<b>1,765,392</b>	
	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	100,411,871	0	0	70,617,661	70,617,661	0	0	20,529,207	20,529,207	0	9,265,003	9,265,003	
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	
		<b>TOTAL ACCOUNT</b>	<b>139,465,615</b>	<b>6,635,153</b>	<b>8,154,952</b>	<b>83,439,608</b>	<b>98,229,713</b>	<b>3,845,141</b>	<b>1,597,318</b>	<b>22,884,360</b>	<b>28,326,819</b>	<b>3,644,080</b>	<b>9,265,003</b>	<b>12,909,083</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	6,566,316	1,031,634	0	5,534,682	6,566,316	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	62,875,779	0	0	44,219,278	44,219,278	0	0	12,854,953	12,854,953	0	5,801,548	5,801,548	
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	
		<b>TOTAL ACCOUNT</b>	<b>70,641,918</b>	<b>1,356,240</b>	<b>66,212</b>	<b>49,849,882</b>	<b>51,272,334</b>	<b>92,577</b>	<b>18,884</b>	<b>13,276,015</b>	<b>13,387,476</b>	<b>0</b>	<b>5,982,108</b>	<b>5,982,108</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	40,056,440	19,067,448	7,909,403	13,079,589	40,056,440	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	6,308,000	2,084,028	820,739	2,003,425	4,908,192	594,361	234,073	571,374	1,399,808	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>63,535,175</b>	<b>21,151,476</b>	<b>8,730,142</b>	<b>15,750,602</b>	<b>45,632,220</b>	<b>8,677,826</b>	<b>2,599,984</b>	<b>2,461,633</b>	<b>13,739,443</b>	<b>4,075,925</b>	<b>87,587</b>	<b>4,163,512</b>	

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	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	4,401,711	103,514	118,284	3,203,129	3,424,927	29,522	33,735	913,527	976,784	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,937,751</b>	<b>113,975</b>	<b>132,647</b>	<b>3,577,555</b>	<b>3,824,177</b>	<b>117,682</b>	<b>33,735</b>	<b>913,527</b>	<b>1,064,944</b>	<b>48,630</b>	<b>0</b>	<b>48,630</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	4,378,272	808,146	259,847	3,310,279	4,378,272	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,602,756	0	0	0	0	1,897,950	320,550	384,256	2,602,756	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	4,106,062	0	0	0	0	0	0	2,815,034	2,815,034	0	1,291,028	1,291,028	
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	
		<b>TOTAL ACCOUNT</b>	<b>26,830,392</b>	<b>822,838</b>	<b>1,016,095</b>	<b>13,054,013</b>	<b>14,892,946</b>	<b>1,902,140</b>	<b>536,231</b>	<b>6,031,007</b>	<b>8,469,378</b>	<b>919,536</b>	<b>2,548,532</b>	<b>3,468,068</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>74,901</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,268,058	210,583	26,627	1,030,848	1,268,058	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	
		<b>TOTAL ACCOUNT</b>	<b>1,993,740</b>	<b>211,886</b>	<b>27,043</b>	<b>1,301,879</b>	<b>1,540,808</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>	

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,823,556	14,314,857	9,563,869	7,944,830	31,823,556	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,951,684	0	0	0	0	2,383,377	747,718	820,589	3,951,684	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	
		<b>TOTAL ACCOUNT</b>	<b>37,612,658</b>	<b>14,567,023</b>	<b>9,872,782</b>	<b>8,739,785</b>	<b>33,179,590</b>	<b>2,455,294</b>	<b>835,820</b>	<b>1,049,357</b>	<b>4,340,471</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	63,591,878	11,877,052	6,345,071	45,369,755	63,591,878	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	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	1,220,111	
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198	
7		CD-AA	45,688,283	0	0	32,131,656	32,131,656	0	0	9,340,969	9,340,969	0	4,215,658	4,215,658	
9		CD-WA / ID / AN	14,921,238	1,491,543	2,943,311	7,175,212	11,610,066	425,386	839,427	2,046,359	3,311,172	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>127,592,123</b>	<b>13,368,595</b>	<b>9,288,382</b>	<b>84,676,623</b>	<b>107,333,600</b>	<b>1,110,752</b>	<b>1,331,741</b>	<b>12,068,063</b>	<b>14,510,556</b>	<b>1,220,111</b>	<b>4,527,856</b>	<b>5,747,967</b>	
	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	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	
		<b>TOTAL ACCOUNT</b>	<b>551,280</b>	<b>3,880</b>	<b>9,963</b>	<b>417,660</b>	<b>431,503</b>	<b>1,106</b>	<b>889</b>	<b>79,869</b>	<b>81,864</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>488,598,216</b>	<b>58,958,367</b>	<b>38,000,697</b>	<b>268,131,306</b>	<b>365,090,370</b>	<b>20,939,942</b>	<b>7,056,555</b>	<b>61,171,628</b>	<b>89,168,125</b>	<b>10,843,944</b>	<b>23,495,777</b>	<b>34,339,721</b>	

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%

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

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	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	
		<b>TOTAL ACCOUNT</b>	<b>22,081,478</b>	<b>319,716</b>	<b>0</b>	<b>16,824,672</b>	<b>17,144,388</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>426,123</b>	<b>828,945</b>	<b>1,255,068</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	12,143,863	3,408,358	0	8,735,505	12,143,863	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	747,646	0	0	0	0	0	0	512,571	512,571	0	235,075	
7		CD-AA	81,963,171	0	0	57,643,059	57,643,059	0	0	16,757,370	16,757,370	0	7,562,742	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		<b>TOTAL ACCOUNT</b>	<b>95,038,592</b>	<b>3,408,358</b>	<b>74,450</b>	<b>66,447,214</b>	<b>69,930,022</b>	<b>0</b>	<b>21,233</b>	<b>17,289,520</b>	<b>17,310,753</b>	<b>0</b>	<b>7,797,817</b>	<b>7,797,817</b>
	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	7,408,183	0	0	5,210,027	5,210,027	0	0	1,514,603	1,514,603	0	683,553	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>7,408,183</b>	<b>0</b>	<b>0</b>	<b>5,210,027</b>	<b>5,210,027</b>	<b>0</b>	<b>0</b>	<b>1,514,603</b>	<b>1,514,603</b>	<b>0</b>	<b>683,553</b>	<b>683,553</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,912,569</b>	<b>70,912,569</b>	<b>0</b>	<b>0</b>	<b>20,614,940</b>	<b>20,614,940</b>	<b>0</b>	<b>9,303,695</b>	<b>9,303,695</b>
		<b>TOTAL</b>	<b>225,359,457</b>	<b>3,728,074</b>	<b>74,450</b>	<b>159,394,482</b>	<b>163,197,006</b>	<b>1,022,594</b>	<b>800,838</b>	<b>41,298,886</b>	<b>43,122,318</b>	<b>426,123</b>	<b>18,614,010</b>	<b>19,040,133</b>

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: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended August 31, 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	(86,996,424)	(61,182,845)	(17,786,419)	(8,027,160)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(715,442)	(556,678)	(158,764)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(87,711,866)</u>	<u>(61,739,523)</u>	<u>(17,945,183)</u>	<u>(8,027,160)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended August 31, 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			3,222,233	3,222,233					3,222,233
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			5,198	5,198					5,198
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			70	70					70
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	77,423,717	34,880,923		112,304,640	62,915,334	28,816,506	14,508,383	6,064,417	
<b>TOTAL</b>		<b>77,423,717</b>	<b>34,880,923</b>	<b>3,227,499</b>	<b>115,532,139</b>	<b>62,915,334</b>	<b>28,816,506</b>	<b>14,508,383</b>	<b>6,064,417</b>	<b>3,227,499</b>

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						