

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	33,859,623	23,503,277	10,356,346
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>33,859,623</u>	<u>23,503,277</u>	<u>10,356,346</u>
G-APL	Gas Net Adjusted Rate Base	<u>444,323,287</u>	<u>301,617,427</u>	<u>142,705,860</u>
	RATE OF RETURN	<u><u>7.620%</u></u>	<u><u>7.792%</u></u>	<u><u>7.257%</u></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 July 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	08-01-2016 thru 07-31-2017	239,923 100.000%	158,851 66.209%	81,072 33.791%
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2016 thru 07-31-2017	13,755,477 100.000%	8,961,392 65.148%	4,794,085 34.852%
	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	08-01-2016 thru 07-31-2017	278,051,434 100.000%	189,967,074 68.321%	88,084,360 31.679%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2017
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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 July 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 July 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	08-01-2016 thru 07-31-2017	20,676,182	14,027,856	6,648,326	
			100.000%	67.845%	32.155%	
12	Net Gas Plant (before DFIT) - AMA Percent	07-01-2016 thru 07-31-2017	524,070,431	354,963,634	169,106,797	
			100.000%	67.732%	32.268%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2016 thru 07-31-2017	59,626,984	42,786,079	16,840,905	
			100.000%	71.756%	28.244%	
14	Net Allocated Schedule M's - AMA Percent	08-01-2016 thru 07-31-2017	-53,650,564	-36,102,713	-17,547,851	
			100.000%	67.292%	32.708%	
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 July 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	154,715,864	0	154,715,864	109,638,327	0	109,638,327	45,077,537	0	45,077,537
99 4812XX	Commercial - Firm & Interruptible	73,338,789	0	73,338,789	53,015,750	0	53,015,750	20,323,039	0	20,323,039
99 4813XX	Industrial-Firm	3,172,454	0	3,172,454	1,935,468	0	1,935,468	1,236,986	0	1,236,986
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	304,888	0	304,888	273,599	0	273,599	31,289	0	31,289
99 499XXX	Unbilled Revenue	(23,853)	0	(23,853)	6,784	0	6,784	(30,637)	0	(30,637)
	TOTAL SALES TO ULTIMATE CUSTOMERS	231,508,142	0	231,508,142	164,869,928	0	164,869,928	66,638,214	0	66,638,214
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	85,426,338	0	85,426,338	57,590,797	0	57,590,797	27,835,541	0	27,835,541
4 488000	Miscellaneous Service Revenues	19,161	0	19,161	9,907	0	9,907	9,254	0	9,254
99 4893XX	Transportation Revenues	5,541,050	0	5,541,050	4,988,989	0	4,988,989	552,061	0	552,061
99 493000	Rent from Gas Property	2,623	0	2,623	2,623	0	2,623	0	0	0
4 495XXX	Other Gas Revenues	(205,050)	225,525	20,475	(906,861)	158,515	(748,346)	701,811	67,010	768,821
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	87,935,993	225,525	88,161,518	58,837,326	158,515	58,995,841	29,098,667	67,010	29,165,677
	TOTAL GAS REVENUES	319,444,135	225,525	319,669,660	223,707,254	158,515	223,865,769	95,736,881	67,010	95,803,891
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	170,912,677	0	170,912,677	116,593,949	0	116,593,949	54,318,728	0	54,318,728
99 808XXX	Net Natural Gas Storage Transactions	(5,027,383)	0	(5,027,383)	(3,029,589)	0	(3,029,589)	(1,997,794)	0	(1,997,794)
99 811000	Gas Used for Products Extraction	(466,336)	0	(466,336)	(316,448)	0	(316,448)	(149,888)	0	(149,888)
10 813000	Other Gas Expenses	0	1,243,446	1,243,446	0	849,373	849,373	0	394,073	394,073
99 813010	Gas Technology Institute (GTI) Expenses	115,651	0	115,651	81,376	0	81,376	34,275	0	34,275
	TOTAL PRODUCTION EXPENSES	165,534,609	1,243,446	166,778,055	113,329,288	849,373	114,178,661	52,205,321	394,073	52,599,394
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	19,598	19,598	0	13,822	13,822	0	5,776	5,776
1 824000	Other Expenses	0	732,768	732,768	0	516,821	516,821	0	215,947	215,947
1 837000	Other Equipment	0	667,772	667,772	0	470,980	470,980	0	196,792	196,792
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,420,138	1,420,138	0	1,001,623	1,001,623	0	418,515	418,515
G-DEPX	Depreciation Expense-Underground Storage	0	744,896	744,896	0	525,375	525,375	0	219,521	219,521
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	139,500	139,500	0	98,389	98,389	0	41,111	41,111
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	884,623	884,623	0	623,924	623,924	0	260,699	260,699
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,304,761	2,304,761	0	1,625,547	1,625,547	0	679,214	679,214

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 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	448,534	1,198,479	1,647,013	349,206	780,785	1,129,991	99,328	417,694	517,022
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,536,292	1,032,399	4,568,691	2,320,033	672,587	2,992,620	1,216,259	359,812	1,576,071
3	875000 Measuring & Reg Sta Exp-General	133,431	0	133,431	83,502	0	83,502	49,929	0	49,929
3	876000 Measuring & Reg Sta Exp-Industrial	6,756	0	6,756	3,934	0	3,934	2,822	0	2,822
3	877000 Measuring & Reg Sta Exp-City Gate	136,706	0	136,706	62,833	0	62,833	73,873	0	73,873
3	878000 Meter & House Regulator Expenses	666,902	0	666,902	405,304	0	405,304	261,598	0	261,598
3	879000 Customer Installation Expenses	1,994,087	111,093	2,105,180	1,242,950	72,375	1,315,325	751,137	38,718	789,855
3	880000 Other Expenses	1,591,524	553,524	2,145,048	1,214,368	360,610	1,574,978	377,156	192,914	570,070
3	881000 Rents	0	41,915	41,915	0	27,307	27,307	0	14,608	14,608
	MAINTENANCE									
3	885000 Supervision & Engineering	158,978	0	158,978	67,447	0	67,447	91,531	0	91,531
3	887000 Mains	1,134,977	0	1,134,977	799,791	0	799,791	335,186	0	335,186
3	889000 Measuring & Reg Sta Exp-General	236,115	23,444	259,559	150,236	15,273	165,509	85,879	8,171	94,050
3	890000 Measuring & Reg Sta Exp-Industrial	394,853	13,213	408,066	313,583	8,608	322,191	81,270	4,605	85,875
3	891000 Measuring & Reg Sta Exp-City Gate	78,164	0	78,164	30,480	0	30,480	47,684	0	47,684
3	892000 Services	1,742,008	993	1,743,001	987,517	647	988,164	754,491	346	754,837
3	893000 Meters & House Regulators	1,495,542	587,129	2,082,671	930,117	382,503	1,312,620	565,425	204,626	770,051
3	894000 Other Equipment	608	239,705	240,313	91	156,163	156,254	517	83,542	84,059
	TOTAL DISTRIBUTION OPERATING EXP	13,755,477	3,801,894	17,557,371	8,961,392	2,476,858	11,438,250	4,794,085	1,325,036	6,119,121
G-DEPX	Depreciation Expense-Distribution	15,281,117	98,708	15,379,825	10,241,610	67,438	10,309,048	5,039,507	31,270	5,070,777
G-OTX	Taxes Other Than FIT	17,927,212	0	17,927,212	14,889,698	0	14,889,698	3,037,514	0	3,037,514
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	33,208,329	98,708	33,307,037	25,131,308	67,438	25,198,746	8,077,021	31,270	8,108,291
	TOTAL DISTRIBUTION EXPENSES	46,963,806	3,900,602	50,864,408	34,092,700	2,544,296	36,636,996	12,871,106	1,356,306	14,227,412

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Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	180,266	180,266	0	119,352	119,352	0	60,914	60,914
2	902000	Meter Reading Expenses	1,980,427	89,555	2,069,982	1,812,457	59,293	1,871,750	167,970	30,262	198,232
2	903XXX	Customer Records & Collection Expenses	1,052,347	4,759,140	5,811,487	728,916	3,150,979	3,879,895	323,431	1,608,161	1,931,592
2	904000	Uncollectible Accounts	0	1,915,333	1,915,333	0	1,268,123	1,268,123	0	647,210	647,210
2	905000	Misc Customer Accounts	0	165,522	165,522	0	109,590	109,590	0	55,932	55,932
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,032,774	7,109,816	10,142,590	2,541,373	4,707,337	7,248,710	491,401	2,402,479	2,893,880
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,247,543	120,421	10,367,964	8,844,092	79,730	8,923,822	1,403,451	40,691	1,444,142
2	909000	Advertising	4,904	597,240	602,144	3,733	395,427	399,160	1,171	201,813	202,984
2	910000	Misc Customer Service & Info Exp	0	159,632	159,632	0	105,691	105,691	0	53,941	53,941
TOTAL CUSTOMER SERVICE & INFO EXP			10,252,447	877,293	11,129,740	8,847,825	580,848	9,428,673	1,404,622	296,445	1,701,067
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	131,363	9,594,301	9,725,664	86,839	6,743,546	6,830,385	44,524	2,850,755	2,895,279
4	921000 Office Supplies & Expenses	6,807	1,156,305	1,163,112	6,807	812,732	819,539	0	343,573	343,573
4	922000 Admin. Expenses Transferred - Credit	0	(18,246)	(18,246)	0	(12,825)	(12,825)	0	(5,421)	(5,421)
4	923000 Outside Services Employed	120,836	2,034,123	2,154,959	117,727	1,429,724	1,547,451	3,109	604,399	607,508
4	924000 Property Insurance Premium	0	299,321	299,321	0	210,384	210,384	0	88,937	88,937
4	925XXX Injuries and Damages	5,421	854,350	859,771	5,377	600,497	605,874	44	253,853	253,897
4	926XXX Employee Pensions and Benefits	15,239	380,039	395,278	15,239	267,118	282,357	0	112,921	112,921
4	928000 Regulatory Commission Expenses	821,612	270,491	1,092,103	603,362	190,120	793,482	218,250	80,371	298,621
4	930000 Miscellaneous General Expenses	34,059	1,159,206	1,193,265	24,524	814,771	839,295	9,535	344,435	353,970
4	931000 Rents	8,043	256,808	264,851	8,043	180,503	188,546	0	76,305	76,305
4	935000 Maintenance of General Plant	416,050	2,731,677	3,147,727	319,766	1,920,014	2,239,780	96,284	811,663	907,947
	TOTAL ADMIN & GEN OPERATING EXP	1,559,430	18,718,375	20,277,805	1,187,684	13,156,584	14,344,268	371,746	5,561,791	5,933,537
G-DEPX	Depreciation Expense-General Plant	427,705	4,123,757	4,551,462	294,969	2,898,465	3,193,434	132,736	1,225,292	1,358,028
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	4,870,025	4,874,153	0	3,422,994	3,422,994	4,128	1,447,031	1,451,159
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	908	908	0	638	638	0	270	270
99	407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229 Idaho Earnings Test Amortization	(93,058)	0	(93,058)	0	0	0	(93,058)	0	(93,058)
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	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	546,715	9,119,299	9,666,014	319,831	6,409,681	6,729,512	226,884	2,709,618	2,936,502
	TOTAL ADMIN & GENERAL EXPENSES	2,106,145	27,837,674	29,943,819	1,507,515	19,566,265	21,073,780	598,630	8,271,409	8,870,039
	TOTAL EXPENSES BEFORE FIT	227,889,781	43,273,592	271,163,373	160,318,701	29,873,666	190,192,367	67,571,080	13,399,926	80,971,006
	NET OPERATING INCOME (LOSS) BEFORE FIT			48,506,287			33,673,402			14,832,885
G-FIT	FEDERAL INCOME TAX			1,160,092			1,403,761			(243,669)
G-FIT	DEFERRED FEDERAL INCOME TAX			13,508,081			8,781,971			4,726,110
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(21,509)			(15,607)			(5,902)
	GAS NET OPERATING INCOME (LOSS)			33,859,623			23,503,277			10,356,346

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended July 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%			66.209%			33.791%
G-ALL	3			100.000%			65.148%			34.852%
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 July 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	56,014	225,525	281,539	55,859	158,515	214,374	155	67,010	67,165
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,029,663	0	3,029,663	1,470,338	0	1,470,338
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	982,742	0	982,742	347,856	0	347,856	634,886	0	634,886
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(2,118,101)	0	(2,118,101)	(936,549)	0	(936,549)	(1,181,552)	0	(1,181,552)
4	495329	AMORTIZATION RES DECOUPLING DE	(3,215,584)	0	(3,215,584)	(3,215,584)	0	(3,215,584)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	538,836	0	538,836	760,852	0	760,852	(222,016)	0	(222,016)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(948,958)	0	(948,958)	(948,958)	0	(948,958)	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	(205,050)	225,525	20,475	(906,861)	158,515	(748,346)	701,811	67,010	768,821

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 July 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	132,097,104	0	132,097,104	89,356,544	0	89,356,544	42,740,560	0	42,740,560
1	804001	Pipeline Demand Costs	26,323,909	0	26,323,909	18,574,604	0	18,574,604	7,749,305	0	7,749,305
1	804002	Transport Variable Charges	1,042,039	0	1,042,039	735,167	0	735,167	306,872	0	306,872
6	804010	Gas Costs - Fixed Hedge	(73,703)	0	(73,703)	(47,157)	0	(47,157)	(26,546)	0	(26,546)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	488,280	0	488,280	329,732	0	329,732	158,548	0	158,548
6	804018	Merchandise Processing Fee	160,558	0	160,558	105,598	0	105,598	54,960	0	54,960
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	1,263,368	0	1,263,368	881,863	0	881,863	381,505	0	381,505
6	804700	Gas Costs - Offsystem Bookout	454,451	0	454,451	306,677	0	306,677	147,774	0	147,774
6	804711	Gas Costs - Offsystem Bookout Offset	(454,451)	0	(454,451)	(306,677)	0	(306,677)	(147,774)	0	(147,774)
6	804730	Gas Costs - Intracompany LDC Gas	9,894,255	0	9,894,255	6,667,817	0	6,667,817	3,226,438	0	3,226,438
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(21,890,381)	0	(21,890,381)	(14,525,433)	0	(14,525,433)	(7,364,948)	0	(7,364,948)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	21,607,248	0	21,607,248	14,515,214	0	14,515,214	7,092,034	0	7,092,034
		TOTAL PURCHASED GAS COSTS	170,912,677	0	170,912,677	116,593,949	0	116,593,949	54,318,728	0	54,318,728

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.321%	31.679%
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 July 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	262,255	120,421	382,676	204,394	79,730	284,124	57,861	40,691	98,552
99	908600	Public Purpose Tariff Rider Expense Offset	9,872,893	0	9,872,893	8,527,704	0	8,527,704	1,345,189	0	1,345,189
99	908610	Limited Income Tax Refund Program	117,840	0	117,840	117,840	0	117,840	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(5,445)	0	(5,445)	(5,846)	0	(5,846)	401	0	401
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,247,543	120,421	10,367,964	8,844,092	79,730	8,923,822	1,403,451	40,691	1,444,142

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.209%	33.791%
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 July 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.51%	52.51%
2	Cost of Debt		5.410%	5.374%
	Total Cost of Debt		2.841%	2.822%
	Total Weighted Cost		2.841%	2.822%
G-APL	Net Rate Base	444,323,287	301,617,427	142,705,860
	Interest Deduction for FIT Calculation	12,596,110	8,568,951	4,027,159
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 July 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	319,669,660	223,865,769	95,803,891
G-OPS	Operating & Maintenance Expense	227,305,699	157,640,185	69,665,514
G-OPS	Book Deprec/Amort and Reg Amortizations	25,790,962	17,564,095	8,226,867
G-OTX	Taxes Other than FIT	18,066,712	14,988,087	3,078,625
	Net Operating Income Before FIT	48,506,287	33,673,402	14,832,885
G-INT	Less: Interest Expense	12,596,110	8,568,951	4,027,159
G-SCM	Schedule M Adjustments	(32,595,629)	(21,093,705)	(11,501,924)
	Taxable Net Operating Income	3,314,548	4,010,746	(696,198)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,160,092	1,403,761	(243,669)
G-DTE	Deferred FIT	13,508,081	8,781,971	4,726,110
99	411400 Amortized Investment Tax Credit	(21,509)	(15,607)	(5,902)
	Total FIT/Deferred FIT & ITC	14,646,664	10,170,125	4,476,539
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended July 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	15,752,755	9,963,128	25,715,883	10,561,441	7,002,654	17,564,095	5,191,314	2,960,474	8,151,788
12	997001	Contributions In Aid of Construction	0	775,557	775,557	0	525,300	525,300	0	250,257	250,257
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	674,307	674,307	0	473,950	473,950	0	200,357	200,357
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(283,134)	0	(283,134)	(10,219)	0	(10,219)	(272,915)	0	(272,915)
4	997015	Airplane Lease Payments	0	176,443	176,443	0	124,016	124,016	0	52,427	52,427
12	997016	Redemption Expense Amortization	0	294,065	294,065	0	199,176	199,176	0	94,889	94,889
4	997020	FAS87 Current Pension Accrual	0	316,235	316,235	0	222,272	222,272	0	93,963	93,963
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	4,761,065	0	4,761,065	3,992,383	0	3,992,383	768,682	0	768,682
12	997032	Interest Rate Swaps	0	(10,260,879)	(10,260,879)	0	(6,949,899)	(6,949,899)	0	(3,310,980)	(3,310,980)
4	997033	DSM Tariff Rider	1,567,957	0	1,567,957	1,284,591	0	1,284,591	283,366	0	283,366
12	997048	AFUDC	0	(417,681)	(417,681)	0	(282,904)	(282,904)	0	(134,777)	(134,777)
11	997049	Tax Depreciation	0	(46,738,147)	(46,738,147)	0	(31,709,496)	(31,709,496)	0	(15,028,651)	(15,028,651)
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	(2,755)	0	(2,755)	(5,846)	0	(5,846)	3,091	0	3,091
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(1,727,615)	(1,727,615)	0	(1,172,100)	(1,172,100)	0	(555,515)	(555,515)
4	997081	Deferred Compensation	0	193,058	193,058	0	135,695	135,695	0	57,363	57,363
4	997082	Meal Disallowances	0	119,576	119,576	0	84,046	84,046	0	35,530	35,530
4	997083	Paid Time Off	0	43,739	43,739	0	30,743	30,743	0	12,996	12,996
2	997084	Customer Uncollectibles	0	177,058	177,058	0	117,228	117,228	0	59,830	59,830
99	997098	Provision for Rate Refund	2,848,129	0	2,848,129	2,848,129	0	2,848,129	0	0	0
12	997101	Repairs 481 (a)	0	(7,239,410)	(7,239,410)	0	(4,903,397)	(4,903,397)	0	(2,336,013)	(2,336,013)
12	997102	Amort Idaho Earnings Test (254229)	(95,748)	0	(95,748)	0	0	0	(95,748)	0	(95,748)
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	(3,661,468)	0	(3,661,468)	(3,661,468)	0	(3,661,468)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	24,644,017	(53,650,566)	(32,595,629)	15,009,011	(36,102,716)	(21,093,705)	6,045,926	(17,547,850)	(11,501,924)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers - AMA	100.000%	66.209%	33.791%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.321%	31.679%
G-ALL	11	Book Depreciation	100.000%	67.845%	32.155%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.732%	32.268%
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 July 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,508,750	10,436,148	5,072,602
99	410100	Deferred Federal Income Tax Exp	(1,856,784)	(1,558,751)	(298,033)
		SUBTOTAL	13,651,966	8,877,397	4,774,569
14	411100	Deferred Federal Income Tax Expense - Allocated	(144,849)	(97,472)	(47,377)
99	411100	Deferred Federal Income Tax Exp	964	2,046	(1,082)
		SUBTOTAL	(143,885)	(95,426)	(48,459)
		Total Deferred Federal Income Tax Expense	13,508,081	8,781,971	4,726,110

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.292%	32.708%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Twelve Months Ended July 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	139,500	139,500	0	98,389	98,389	0	41,111	41,111
		TOTAL UNDERGROUND STORAGE TAX	0	139,500	139,500	0	98,389	98,389	0	41,111	41,111
		DISTRIBUTION									
99	408110	State Excise Tax	6,375,351	0	6,375,351	6,375,351	0	6,375,351	0	0	0
99	408120	Municipal Occupation & License Tax	7,200,084	0	7,200,084	6,013,299	0	6,013,299	1,186,785	0	1,186,785
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	4,008,822	0	4,008,822	2,501,048	0	2,501,048	1,507,774	0	1,507,774
99	409100	State Income Tax	342,955	0	342,955	0	0	0	342,955	0	342,955
		TOTAL DISTRIBUTION TAX	17,927,212	0	17,927,212	14,889,698	0	14,889,698	3,037,514	0	3,037,514
		TOTAL TAXES OTHER THAN FIT	17,927,212	139,500	18,066,712	14,889,698	98,389	14,988,087	3,037,514	41,111	3,078,625

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 July 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	36,127,550	36,148,783	0	25,392,971	25,392,971	21,233	10,734,579	10,755,812
TOTAL INTANGIBLE PLANT			1,823,432	38,007,374	39,830,806	1,022,594	26,714,243	27,736,837	800,838	11,293,131	12,093,969
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,227,064	1,227,064	0	863,601	863,601	0	363,463	363,463
1	351XXX	Structures & Improvements	0	2,068,476	2,068,476	0	1,458,896	1,458,896	0	609,580	609,580
1	352XXX	Wells	0	18,851,721	18,851,721	0	13,296,119	13,296,119	0	5,555,602	5,555,602
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	12,191,990	12,191,990	0	8,599,011	8,599,011	0	3,592,979	3,592,979
1	355000	Measuring & Regulating Equipment	0	862,745	862,745	0	608,494	608,494	0	254,251	254,251
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,163,312	2,163,312	0	1,525,784	1,525,784	0	637,528	637,528
TOTAL UNDERGROUND STORAGE PLANT			0	38,813,498	38,813,498	0	27,373,314	27,373,314	0	11,440,184	11,440,184
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	188,046	0	188,046	123,263	0	123,263	64,783	0	64,783
6	375000	Structures & Improvements	929,555	0	929,555	564,816	0	564,816	364,739	0	364,739
6	376000	Mains	303,535,481	2,512,520	306,048,001	199,051,068	1,716,579	200,767,647	104,484,413	795,941	105,280,354
6	378000	Measuring & Reg Station Equip-General	5,748,615	127,100	5,875,715	3,541,468	86,836	3,628,304	2,207,147	40,264	2,247,411
6	379000	Measuring & Reg Station Equip-City Gate	6,844,390	0	6,844,390	2,348,712	0	2,348,712	4,495,678	0	4,495,678
6	380000	Services	214,515,392	0	214,515,392	145,786,546	0	145,786,546	68,728,846	0	68,728,846
6	381000	Meters	76,339,713	0	76,339,713	52,756,208	0	52,756,208	23,583,505	0	23,583,505
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	3,356,076	0	3,356,076	2,593,126	0	2,593,126	762,950	0	762,950
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			611,545,863	2,639,620	614,185,483	406,829,132	1,803,415	408,632,547	204,716,731	836,205	205,552,936
GENERAL PLANT											
4	389XXX	Land & Land Rights	1,895,911	2,114,622	4,010,533	1,798,886	1,486,304	3,285,190	97,025	628,318	725,343
4	390XXX	Structures & Improvements	5,413,539	22,876,775	28,290,314	3,824,697	16,079,399	19,904,096	1,588,842	6,797,376	8,386,218
4	391XXX	Office Furniture & Equipment	55,481	12,459,058	12,514,539	36,597	8,757,098	8,793,695	18,884	3,701,960	3,720,844
4	392XXX	Transportation Equipment	10,804,657	2,354,050	13,158,707	8,244,693	1,654,591	9,899,284	2,559,964	699,459	3,259,423
4	393000	Stores Equipment	151,124	863,420	1,014,544	117,484	606,872	724,356	33,640	256,548	290,188
4	394000	Tools, Shop & Garage Equipment	2,442,850	5,345,447	7,788,297	1,898,638	3,757,154	5,655,792	544,212	1,588,293	2,132,505
4	395000	Laboratory Equipment	20,346	315,670	336,016	15,344	221,875	237,219	5,002	93,795	98,797
4	396XXX	Power Operated Equipment	3,501,766	1,077,198	4,578,964	2,600,303	757,130	3,357,433	901,463	320,068	1,221,531
4	397XXX	Communications Equipment	2,435,105	11,067,308	13,502,413	1,086,538	7,778,879	8,865,417	1,348,567	3,288,429	4,636,996
4	398000	Miscellaneous Equipment	1,365	80,581	81,946	1,106	56,638	57,744	259	23,943	24,202
TOTAL GENERAL PLANT			26,722,144	58,554,129	85,276,273	19,624,286	41,155,940	60,780,226	7,097,858	17,398,189	24,496,047

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended July 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	640,091,439	138,014,621	778,106,060	427,476,012	97,046,912	524,522,924	212,615,427	40,967,709	253,583,136
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,692,562)	(14,692,562)	0	(10,362,664)	(10,362,664)	0	(4,329,898)	(4,329,898)
G-ADEP		Distribution Plant	(201,093,771)	(1,664,447)	(202,758,218)	(132,387,981)	(1,137,167)	(133,525,148)	(68,705,790)	(527,280)	(69,233,070)
G-ADEP		General Plant	(9,076,195)	(16,542,492)	(25,618,687)	(6,345,558)	(11,627,221)	(17,972,779)	(2,730,637)	(4,915,271)	(7,645,908)
		TOTAL ACCUMULATED DEPRECIATION	(210,169,966)	(32,899,501)	(243,069,467)	(138,733,539)	(23,127,052)	(161,860,591)	(71,436,427)	(9,772,449)	(81,208,876)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(241,192)	(420,248)	(661,440)	(168,500)	(295,380)	(463,880)	(72,692)	(124,868)	(197,560)
G-AAMT		Misc IT Intangible Plant - 3031XX	(12,096)	(10,021,690)	(10,033,786)	0	(7,043,945)	(7,043,945)	(12,096)	(2,977,745)	(2,989,841)
G-AAMT		Underground Storage	0	(240,333)	(240,333)	0	(169,507)	(169,507)	0	(70,826)	(70,826)
G-AAMT		General Plant - 390200, 396200	(1,923)	(28,679)	(30,602)	(1,210)	(20,158)	(21,368)	(713)	(8,521)	(9,234)
		TOTAL ACCUMULATED AMORTIZATION	(255,211)	(10,710,950)	(10,966,161)	(169,710)	(7,528,990)	(7,698,700)	(85,501)	(3,181,960)	(3,267,461)
		TOTAL ACCUMULATED DEPR/AMORT	(210,425,177)	(43,610,451)	(254,035,628)	(138,903,249)	(30,656,042)	(169,559,291)	(71,521,928)	(12,954,409)	(84,476,337)
		NET GAS UTILITY PLANT before DFIT	429,666,262	94,404,170	524,070,432	288,572,763	66,390,870	354,963,633	141,093,499	28,013,300	169,106,799
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(99,760,071)	(99,760,071)	0	(67,569,491)	(67,569,491)	0	(32,190,580)	(32,190,580)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(15,193,552)	(15,193,552)	0	(10,675,214)	(10,675,214)	0	(4,518,338)	(4,518,338)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(55,820)	(55,820)	0	(39,234)	(39,234)	0	(16,586)	(16,586)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(828,121)	(828,121)	0	(560,903)	(560,903)	0	(267,218)	(267,218)
		TOTAL ACCUMULATED DFIT	0	(115,837,564)	(115,837,564)	0	(78,844,842)	(78,844,842)	0	(36,992,722)	(36,992,722)
		NET GAS UTILITY PLANT	429,666,262	(21,433,394)	408,232,868	288,572,763	(12,453,972)	276,118,791	141,093,499	(8,979,422)	132,114,077

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%	68.321%	31.679%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.732%	32.268%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended July 31, 2017	
Average of Monthly Averages 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	429,666,262	(21,433,394)	408,232,868	288,572,763	(12,453,972)	276,118,791	141,093,499	(8,979,422)	132,114,077
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	7,704,256	7,704,256	0	5,433,812	5,433,812	0	2,270,444	2,270,444
4	252000 Customer Advances	(81,232)	(1,654)	(82,886)	(11,804)	(1,163)	(12,967)	(69,428)	(491)	(69,919)
99	235199 Customer Deposits	(521,985)	0	(521,985)	(521,985)	0	(521,985)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	2,069,647	0	2,069,647	2,069,647	0	2,069,647	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(719,776)	0	(719,776)	(719,776)	0	(719,776)	0	0	0
C-WKC	Working Capital	15,207,786	6,702,313	21,910,099	15,207,786	0	15,207,786	0	6,702,313	6,702,313
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	15,954,440	20,135,979	36,090,419	16,023,868	9,474,768	25,498,636	(69,428)	10,661,211	10,591,783
	NET RATE BASE	445,620,702	(1,297,415)	444,323,287	304,596,631	(2,979,204)	301,617,427	141,024,071	1,681,789	142,705,860

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 July 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)	8,004,286	8,004,286										
	Hydro (ED-AN)	11,389,425	11,389,425										
	Other (ED-AN)	9,703,548	9,703,548										
Total Electric Production	29,097,259	29,097,259											
Electric Transmission													
	ED-AN	12,119,353	12,119,353										
Total Electric Transmission	12,119,353	12,119,353											
Electric Distribution													
	ED-AN	48,478	48,478										
	ED-ID	16,608,779	16,608,779										
	ED-WA	28,949,161	28,949,161										
Total Electric Distribution	45,606,418	45,606,418											
Gas Underground Storage													
1	GD-AN	744,896		744,896		744,896	744,896		525,375	525,375		219,521	219,521
	GD-OR	132,945			132,945								
Total Gas Underground Storage	877,841		744,896	132,945		744,896	744,896		525,375	525,375		219,521	219,521
Gas Distribution													
6	GD-AN	98,708		98,708		98,708	98,708		67,438	67,438		31,270	31,270
	GD-ID	5,039,507		5,039,507	5,039,507		5,039,507				5,039,507		5,039,507
	GD-WA	10,241,610		10,241,610	10,241,610		10,241,610	10,241,610					
	GD-OR	6,920,646			6,920,646								
Total Gas Distribution	22,300,471		15,379,825	6,920,646	15,281,117	98,708	15,379,825	10,241,610	67,438	10,309,048	5,039,507	31,270	5,070,777
General Plant													
	ED-AN	2,831,478	2,831,478										
	ED-ID	230,267	230,267										
	ED-WA	805,374	805,374										
7,4	CD-AA	17,758,144	12,488,947	3,630,653	1,638,544	3,630,653	3,630,653		2,551,877	2,551,877		1,078,776	1,078,776
9,4	CD-AN	941,228	732,360	208,868		208,868	208,868		146,807	146,807		62,061	62,061
9	CD-ID	350,630	272,822	77,808		77,808	77,808				77,808		77,808
9	CD-WA	249,801	194,368	55,433		55,433	55,433	55,433		55,433			
8,4	GD-AA	362,537		248,548	113,989	248,548	248,548		174,697	174,697		73,851	73,851
4	GD-AN	35,688		35,688		35,688	35,688		25,084	25,084		10,604	10,604
	GD-ID	54,928		54,928		54,928	54,928				54,928		54,928
	GD-WA	239,536		239,536		239,536	239,536	239,536		239,536			
	GD-OR	187,731			187,731								
Total General Plant	24,047,342	17,555,616	4,551,462	1,940,264	427,705	4,123,757	4,551,462	294,969	2,898,465	3,193,434	132,736	1,225,292	1,358,028
Total Depreciation Expense	134,048,684	104,378,646	20,676,183	8,993,855	15,708,822	4,967,361	20,676,183	10,536,579	3,491,278	14,027,857	5,172,243	1,476,083	6,648,326

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	68.321%	31.679%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months Ended July 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	
Production/Transmission														
Franchises (302000)	ED-AN	918,401	918,401											
Misc Intangible Plt (303000)	ED-AN	234,344	234,344											
Total Production/Transmission		1,152,745	1,152,745											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	5,371	5,371											
Total Distribution		29,524	29,524											
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	1,544			1,544									
Total General Plant - 303000		650,003	428,783	164,413	56,807	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	22,999,600	16,175,159	4,702,268	2,122,173		4,702,268	4,702,268		3,305,083	3,305,083		1,397,185	1,397,185
9,4	CD-AN	14,209	11,056	3,153			3,153	3,153		2,216	2,216		937	937
9,4	CD-ID	18,602	14,474	4,128		4,128		4,128				4,128		4,128
	ED-AN	787,936	787,936											
	ED-ID	2,769	2,769											
	ED-WA	793,293	793,293											
8,4	GD-AA	240,094		164,604	75,490		164,604	164,604		115,695	115,695		48,909	48,909
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		24,856,503	17,784,687	4,874,153	2,197,663	4,128	4,870,025	4,874,153		3,422,994	3,422,994	4,128	1,447,031	1,451,159
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	4,441	3,123	908	410		908	908		638	638		270	270
4	ED-AN	47,689	47,689											
	GD-OR	0			0									
Total General Plant- 390200, 396200		52,130	50,812	908	410		908	908		638	638		270	270
Total Amortization Expense		26,741,132	19,446,551	5,039,701	2,254,880	43,932	4,995,769	5,039,701	24,862	3,511,376	3,536,238	19,070	1,484,393	1,503,463

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	70.287%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			29.470%
							29.713%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended July 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)	(296,010,076)	(296,010,076)										
	Hydro (ED-AN)	(127,048,549)	(127,048,549)										
	Other (ED-AN)	(110,647,412)	(110,647,412)										
Total Electric Production	(533,706,037)	(533,706,037)											
Electric Transmission													
	ED-AN	(208,558,708)	(208,558,708)										
Total Electric Transmission	(208,558,708)	(208,558,708)											
Electric Distribution													
	ED-AN	(81,958)	(81,958)										
	ED-ID	(191,412,952)	(191,412,952)										
	ED-WA	(306,243,672)	(306,243,672)										
Total Electric Distribution	(497,738,582)	(497,738,582)											
Gas Underground Storage													
1	GD-AN	(14,692,562)	(14,692,562)		(14,692,562)	(14,692,562)		(10,362,664)	(10,362,664)		(4,329,898)	(4,329,898)	
	GD-OR	(887,153)		(887,153)									
Total Gas Underground Storage	(15,579,715)		(14,692,562)	(887,153)	(14,692,562)	(14,692,562)		(10,362,664)	(10,362,664)		(4,329,898)	(4,329,898)	
Gas Distribution													
6	GD-AN	(1,664,447)	(1,664,447)			(1,664,447)		(1,137,167)	(1,137,167)		(527,280)	(527,280)	
	GD-ID	(68,705,790)	(68,705,790)		(68,705,790)	(68,705,790)				(68,705,790)		(68,705,790)	
	GD-WA	(132,387,981)	(132,387,981)		(132,387,981)	(132,387,981)							
	GD-OR	(102,792,325)		(102,792,325)				(132,387,981)	(132,387,981)				
Total Gas Distribution	(305,550,543)		(202,758,218)	(102,792,325)	(201,093,771)	(1,664,447)	(202,758,218)	(132,387,981)	(1,137,167)	(133,525,148)	(68,705,790)	(527,280)	(69,233,070)
General Plant													
	ED-AN	(45,372,601)	(45,372,601)										
	ED-ID	(8,890,453)	(8,890,453)										
	ED-WA	(18,365,702)	(18,365,702)										
7,4	CD-AA	(48,953,918)	(34,428,311)	(10,008,629)	(4,516,978)	(10,008,629)	(10,008,629)		(7,034,765)	(7,034,765)		(2,973,864)	(2,973,864)
9,4	CD-AN	(11,446,002)	(8,906,020)	(2,539,982)		(2,539,982)	(2,539,982)		(1,785,277)	(1,785,277)		(754,705)	(754,705)
9	CD-ID	(5,688,152)	(4,425,894)	(1,262,258)		(1,262,258)	(1,262,258)				(1,262,258)		(1,262,258)
9	CD-WA	(3,572,740)	(2,779,913)	(792,827)		(792,827)	(792,827)	(792,827)					
8,4	GD-AA	(2,164,179)		(1,483,718)	(680,461)		(1,483,718)		(1,042,861)	(1,042,861)		(440,857)	(440,857)
4	GD-AN	(2,510,163)	(2,510,163)			(2,510,163)	(2,510,163)		(1,764,318)	(1,764,318)		(745,845)	(745,845)
	GD-ID	(1,468,379)	(1,468,379)			(1,468,379)	(1,468,379)				(1,468,379)		(1,468,379)
	GD-WA	(5,552,731)	(5,552,731)			(5,552,731)	(5,552,731)	(5,552,731)		(5,552,731)			
	GD-OR	(4,675,674)		(4,675,674)									
Total General Plant	(158,660,694)	(123,168,894)	(25,618,687)	(9,873,113)	(9,076,195)	(16,542,492)	(25,618,687)	(6,345,558)	(11,627,221)	(17,972,779)	(2,730,637)	(4,915,271)	(7,645,908)
Total Accumulated Depreciation	(1,719,794,279)	(1,363,172,221)	(243,069,467)	(113,552,591)	(210,169,966)	(32,899,501)	(243,069,467)	(138,733,539)	(23,127,052)	(161,860,591)	(71,436,427)	(9,772,449)	(81,208,876)

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	68.321%		31.679%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended July 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	(10,217,887)	(10,217,887)											
	Misc Intangible Plt (303000)	ED-AN	(1,393,890)	(1,393,890)											
Total Production/Transmission			(11,611,777)	(11,611,777)											
Distribution															
	Franchises (302000)	ED-WA	(171,401)	(171,401)											
	Misc Intangible Plt (303000)	ED-WA	(33,949)	(33,949)											
Total Distribution			(205,350)	(205,350)											
General Plant - 303000															
7,4		CD-AA	(1,960,158)	(1,378,540)	(400,754)	(180,864)		(400,754)	(400,754)		(281,678)	(281,678)	(119,076)	(119,076)	
9,4		CD-AN	(87,849)	(68,355)	(19,494)			(19,494)	(19,494)		(13,702)	(13,702)	(5,792)	(5,792)	
		GD-ID	(72,692)		(72,692)			(72,692)	(72,692)				(72,692)	(72,692)	
		GD-WA	(168,500)		(168,500)			(168,500)	(168,500)		(168,500)	(168,500)			
		GD-OR	(81,562)			(81,562)									
Total General Plant - 303000			(2,370,761)	(1,446,895)	(661,440)	(262,426)		(241,192)	(420,248)	(661,440)	(168,500)	(295,380)	(463,880)	(72,692)	(124,868)
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(46,524,575)	(32,719,802)	(9,511,950)	(4,292,823)		(9,511,950)	(9,511,950)		(6,685,664)	(6,685,664)	(2,826,286)	(2,826,286)	
9,4		CD-AN	(36,916)	(28,724)	(8,192)			(8,192)	(8,192)		(5,758)	(5,758)	(2,434)	(2,434)	
9		CD-ID	(54,510)	(42,414)	(12,096)			(12,096)	(12,096)				(12,096)	(12,096)	
		ED-AN	(1,417,984)	(1,417,984)											
		ED-ID	(13,895)	(13,895)											
		ED-WA	(2,567,585)	(2,567,585)											
8,4		GD-AA	(731,567)		(501,548)	(230,019)		(501,548)	(501,548)		(352,523)	(352,523)	(149,025)	(149,025)	
4		GD-AN	0		0			0	0		0	0	0	0	
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031			(51,347,032)	(36,790,404)	(10,033,786)	(4,522,842)		(12,096)	(10,021,690)	(10,033,786)		(7,043,945)	(7,043,945)	(12,096)	(2,977,745)
Gas Underground Storage															
1		GD-AN	(240,333)		(240,333)			(240,333)	(240,333)		(169,507)	(169,507)	(70,826)	(70,826)	
Total Gas Underground Storage			(240,333)		(240,333)			(240,333)	(240,333)		(169,507)	(169,507)	(70,826)	(70,826)	
General Plant - 390200, 396200															
7,4		CD-AA	(140,274)	(98,652)	(28,679)	(12,943)		(28,679)	(28,679)		(20,158)	(20,158)	(8,521)	(8,521)	
9		CD-ID	(3,214)	(2,501)	(713)			(713)	(713)				(713)	(713)	
9		CD-WA	(4,403)	(3,426)	(977)			(977)	(977)		(977)	(977)			
4		ED-AN	(99,637)	(99,637)											
		ED-WA	(32,281)	(32,281)											
		GD-WA	(233)		(233)			(233)	(233)		(233)	(233)			
		GD-OR	0			0									
Total General Plant - 390200, 396200			(280,042)	(236,497)	(30,602)	(12,943)		(1,923)	(28,679)	(30,602)	(1,210)	(20,158)	(21,368)	(713)	(8,521)
Total Accumulated Amortization			(66,055,295)	(50,290,923)	(10,966,161)	(4,798,211)		(255,211)	(10,710,950)	(10,966,161)	(169,710)	(7,528,990)	(7,698,700)	(85,501)	(3,181,960)

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 July 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	1,599,995	0	0	0	0	1,599,995	0	0	0	1,599,995	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	10,013,640	0	0	7,042,392	7,042,392	0	0	2,047,289	2,047,289	0	923,959	923,959	
9		CD-WA / ID / AN	1,636,922	697,380	340,200	236,092	1,273,672	198,892	97,025	67,333	363,250	0	0	0	
		TOTAL ACCOUNT	14,497,765	710,991	702,479	7,301,258	8,714,728	1,798,887	97,025	2,114,622	4,010,534	848,544	923,959	1,772,503	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	7,988,199	1,052,423	2,344,952	4,590,824	7,988,199	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,244,022	0	0	0	0	2,244,022	0	0	2,244,022	0	0	0	
99		GD-OR / AS	3,626,218	0	0	0	0	0	0	0	0	3,626,218	0	3,626,218	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,422,069	0	0	70,624,833	70,624,833	0	0	20,531,292	20,531,292	0	9,265,944	9,265,944	
9		CD-WA / ID / AN	24,852,420	5,542,371	5,571,005	8,224,043	19,337,419	1,580,675	1,588,842	2,345,484	5,515,001	0	0	0	
		TOTAL ACCOUNT	139,132,928	6,594,794	7,915,957	83,439,700	97,950,451	3,824,697	1,588,842	22,876,776	28,290,315	3,626,218	9,265,944	12,892,162	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	7,487,032	1,751,482	0	5,735,550	7,487,032	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	5,264	0	0	0	0	0	0	5,264	5,264	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	612,407	0	0	0	0	0	0	419,854	419,854	0	192,553	192,553	
7		CD-AA	58,732,404	0	0	41,305,325	41,305,325	0	0	12,007,840	12,007,840	0	5,419,239	5,419,239	
9		CD-WA / ID / AN	367,627	128,320	66,212	91,514	286,046	36,597	18,884	26,100	81,581	0	0	0	
		TOTAL ACCOUNT	67,204,734	1,879,802	66,212	47,132,389	49,078,403	36,597	18,884	12,459,058	12,514,539	0	5,611,792	5,611,792	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	38,545,266	18,250,968	7,480,617	12,813,681	38,545,266	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,648,282	0	0	0	0	7,669,149	2,324,312	1,654,821	11,648,282	0	0	0	
99		GD-OR / AS	4,078,098	0	0	0	0	0	0	0	0	4,078,098	0	4,078,098	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	728,005	0	0	511,991	511,991	0	0	148,841	148,841	0	67,173	67,173	
9		CD-WA / ID / AN	6,135,749	2,018,051	826,274	1,929,840	4,774,165	575,545	235,652	550,387	1,361,584	0	0	0	
		TOTAL ACCOUNT	61,135,400	20,269,019	8,306,891	15,255,512	43,831,422	8,244,694	2,559,964	2,354,049	13,158,707	4,078,098	67,173	4,145,271	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 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	399,826	10,589	14,538	374,699	399,826	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	52,487	0	0	0	0	0	0	0	0	52,487	0	52,487	
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	4,174,595	102,820	117,954	3,027,437	3,248,211	29,324	33,640	863,420	926,384	0	0	0	
		TOTAL ACCOUNT	4,715,068	113,409	132,492	3,402,136	3,648,037	117,484	33,640	863,420	1,014,544	52,487	0	52,487	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,907,374	829,626	259,227	2,818,521	3,907,374	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,589,921	0	0	0	0	1,894,243	328,521	367,157	2,589,921	0	0	0	
99		GD-OR / AS	933,992	0	0	0	0	0	0	0	0	933,992	0	933,992	
8		GD-AA	3,318,733	0	0	0	0	0	0	2,275,257	2,275,257	0	1,043,476	1,043,476	
7		CD-AA	12,993,052	0	0	9,137,754	9,137,754	0	0	2,656,429	2,656,429	0	1,198,869	1,198,869	
9		CD-WA / ID / AN	1,201,790	15,409	756,282	163,409	935,100	4,395	215,691	46,604	266,690	0	0	0	
		TOTAL ACCOUNT	24,944,862	845,035	1,015,509	12,119,684	13,980,228	1,898,638	544,212	5,345,447	7,788,297	933,992	2,242,345	3,176,337	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	62,095	0	0	62,095	62,095	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	62,095	0	0	62,095	62,095	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	877,309	210,596	26,644	640,069	877,309	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,426	0	0	0	0	14,972	4,883	119,571	139,426	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	171,262	0	0	0	0	0	0	117,414	117,414	0	53,848	53,848	
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	29,111	1,305	417	20,929	22,651	372	119	5,969	6,460	0	0	0	
		TOTAL ACCOUNT	1,613,688	211,901	27,061	911,129	1,150,091	15,344	5,002	315,669	336,015	40,917	86,665	127,582	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended July 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	32,158,165	14,642,215	9,624,090	7,891,860	32,158,165	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,171,830	0	0	0	0	2,528,386	813,362	830,082	4,171,830	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	1,347,789	252,166	308,913	487,622	1,048,701	71,917	88,102	139,069	299,088	0	0	0	
		TOTAL ACCOUNT	38,250,096	14,894,381	9,933,003	8,751,150	33,578,534	2,600,303	901,464	1,077,198	4,578,965	43,834	48,763	92,597	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	63,625,518	12,338,120	6,191,228	45,096,170	63,625,518	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,183,227	0	0	0	0	687,841	495,386	0	1,183,227	0	0	0	
99		GD-OR / AS	1,224,166	0	0	0	0	0	0	0	0	1,224,166	0	1,224,166	
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198	
7		CD-AA	41,696,338	0	0	29,324,201	29,324,201	0	0	8,524,816	8,524,816	0	3,847,321	3,847,321	
9		CD-WA / ID / AN	14,031,074	1,397,965	2,991,537	6,527,937	10,917,439	398,697	853,181	1,861,757	3,113,635	0	0	0	
		TOTAL ACCOUNT	122,753,256	13,736,085	9,182,765	80,948,308	103,867,158	1,086,538	1,348,567	11,067,308	13,502,413	1,224,166	4,159,519	5,383,685	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	137,684	0	3,138	134,546	137,684	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	388,716	0	0	273,376	273,376	0	0	79,473	79,473	0	35,867	35,867	
9		CD-WA / ID / AN	11,146	3,880	909	3,884	8,673	1,106	259	1,108	2,473	0	0	0	
		TOTAL ACCOUNT	539,913	3,880	4,047	411,806	419,733	1,106	259	80,581	81,946	2,367	35,867	38,234	
		TOTAL GENERAL PLANT	474,849,805	59,259,297	37,286,416	259,735,167	356,280,880	19,624,288	7,097,859	58,554,128	85,276,275	10,850,623	22,442,027	33,292,650	

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 July 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	10,602,114	292,901	0	10,309,213	10,602,114	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	450,380	0	0	0	0	0	0	0	0	450,380	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	22,032,659	292,901	0	16,778,411	17,071,312	1,022,594	779,605	1,879,823	3,682,022	450,380	828,945	1,279,325
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,830,174	4,020,735	14,702	3,794,737	7,830,174	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	1,131,767	0	0	0	0	0	0	775,917	775,917	0	355,850	
7		CD-AA	65,353,741	0	0	45,961,979	45,961,979	0	0	13,361,572	13,361,572	0	6,030,190	
9		CD-WA / ID / AN	168,071	0	74,450	56,324	130,774	0	21,233	16,064	37,297	0	0	
		TOTAL ACCOUNT	74,483,753	4,020,735	89,152	49,813,040	53,922,927	0	21,233	14,153,553	14,174,786	0	6,386,040	6,386,040
	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	6,647,381	0	0	4,674,970	4,674,970	0	0	1,359,057	1,359,057	0	613,354	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,647,381	0	0	4,674,970	4,674,970	0	0	1,359,057	1,359,057	0	613,354	613,354
	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	203,994,997	4,313,636	89,152	142,178,990	146,581,778	1,022,594	800,838	38,007,373	39,830,805	450,380	17,132,034	17,582,414

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 July 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	(73,571,915)	(51,741,656)	(15,041,778)	(6,788,481)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(683,941)	(532,168)	(151,773)	0
7	283750 CD-AA	(273,024)	(192,012)	(55,820)	(25,192)
	Total	<u>(74,528,880)</u>	<u>(52,465,836)</u>	<u>(15,249,371)</u>	<u>(6,813,673)</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 July 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			3,121,152	3,121,152					3,121,152
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,811)	(1,811)					(1,811)
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	81,334,065	39,068,375		120,402,440	66,126,279	32,366,062	15,207,786	6,702,313	
TOTAL		81,334,065	39,068,375	3,119,344	123,521,784	66,126,279	32,366,062	15,207,786	6,702,313	3,119,344

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						