

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

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	34,004,475	23,633,819	10,370,656
Adjustments			
Adjusted Gas Net Operating Income (Loss)	34,004,475	23,633,819	10,370,656
G-APL Gas Net Adjusted Rate Base	458,903,540	314,289,746	144,613,794
<b>RATE OF RETURN</b>	<b>7.410%</b>	<b>7.520%</b>	<b>7.171%</b>

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  
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	7-01-2017 thru 07-31-2017	241,610 <b>100.000%</b>	160,045 <b>66.241%</b>	81,565 <b>33.759%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2016 thru 07-31-2017	13,755,477 <b>100.000%</b>	8,961,392 <b>65.148%</b>	4,794,085 <b>34.852%</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	08-01-2016 thru 07-31-2017	278,051,434 <b>100.000%</b>	189,967,074 <b>68.321%</b>	88,084,360 <b>31.679%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
	Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
	Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	XXXXXX
	Adjustments		0			
	<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**  
**GAS ALLOCATION PERCENTAGES**  
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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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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended July 31, 2017  
Ending Balance Basis

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

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	100.000%	68.308%	31.692%	
11	Book Depreciation Percent	08-01-2016 thru 07-31-2017	100.000%	67.845%	32.155%	
12	Net Gas Plant (before DFIT) Percent	7-01-2017 thru 07-31-2017	100.000%	68.309%	31.691%	
13	G-PLT Net Gas General Plant Percent	7-01-2017 thru 07-31-2017	100.000%	72.385%	27.615%	
14	Net Allocated Schedule M's Percent	08-01-2016 thru 07-31-2017	100.000%	67.473%	32.527%	
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 July 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	154,715,864	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)
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>231,508,142</b>	<b>0</b>	<b>231,508,142</b>	<b>164,869,928</b>	<b>0</b>	<b>164,869,928</b>	<b>66,638,214</b>	<b>0</b>	<b>66,638,214</b>
	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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>87,935,993</b>	<b>225,525</b>	<b>88,161,518</b>	<b>58,837,326</b>	<b>158,515</b>	<b>58,995,841</b>	<b>29,098,667</b>	<b>67,010</b>	<b>29,165,677</b>
	<b>TOTAL GAS REVENUES</b>	<b>319,444,135</b>	<b>225,525</b>	<b>319,669,660</b>	<b>223,707,254</b>	<b>158,515</b>	<b>223,865,769</b>	<b>95,736,881</b>	<b>67,010</b>	<b>95,803,891</b>
	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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>165,534,609</b>	<b>1,243,446</b>	<b>166,778,055</b>	<b>113,329,288</b>	<b>849,373</b>	<b>114,178,661</b>	<b>52,205,321</b>	<b>394,073</b>	<b>52,599,394</b>
	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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>1,420,138</b>	<b>1,420,138</b>	<b>0</b>	<b>1,001,623</b>	<b>1,001,623</b>	<b>0</b>	<b>418,515</b>	<b>418,515</b>
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
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>884,623</b>	<b>884,623</b>	<b>0</b>	<b>623,924</b>	<b>623,924</b>	<b>0</b>	<b>260,699</b>	<b>260,699</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>2,304,761</b>	<b>2,304,761</b>	<b>0</b>	<b>1,625,547</b>	<b>1,625,547</b>	<b>0</b>	<b>679,214</b>	<b>679,214</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended July 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	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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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	180,266	180,266	0	119,410	119,410	0	60,856	60,856
2	902000	Meter Reading Expenses	1,980,427	89,555	2,069,982	1,812,457	59,322	1,871,779	167,970	30,233	198,203
2	903XXX	Customer Records & Collection Expenses	1,052,347	4,759,140	5,811,487	728,916	3,152,502	3,881,418	323,431	1,606,638	1,930,069
2	904000	Uncollectible Accounts	0	1,915,333	1,915,333	0	1,268,736	1,268,736	0	646,597	646,597
2	905000	Misc Customer Accounts	0	165,522	165,522	0	109,643	109,643	0	55,879	55,879
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>3,032,774</b>	<b>7,109,816</b>	<b>10,142,590</b>	<b>2,541,373</b>	<b>4,709,613</b>	<b>7,250,986</b>	<b>491,401</b>	<b>2,400,203</b>	<b>2,891,604</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	10,247,543	120,421	10,367,964	8,844,092	79,768	8,923,860	1,403,451	40,653	1,444,104
2	909000	Advertising	4,904	597,240	602,144	3,733	395,618	399,351	1,171	201,622	202,793
2	910000	Misc Customer Service & Info Exp	0	159,632	159,632	0	105,742	105,742	0	53,890	53,890
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>10,252,447</b>	<b>877,293</b>	<b>11,129,740</b>	<b>8,847,825</b>	<b>581,128</b>	<b>9,428,953</b>	<b>1,404,622</b>	<b>296,165</b>	<b>1,700,787</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 July 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		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	29,876,222	190,194,923	67,571,080	13,397,370	80,968,450
NET OPERATING INCOME (LOSS) BEFORE FIT					48,506,287		33,670,846		14,835,441		
G-FIT	FEDERAL INCOME TAX				1,015,240		1,242,854		(227,614)		
G-FIT	DEFERRED FEDERAL INCOME TAX				13,508,081		8,809,780		4,698,301		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(21,509)		(15,607)		(5,902)		
GAS NET OPERATING INCOME (LOSS)					34,004,475		23,633,819		10,370,656		

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended July 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%		66.241%		33.759%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		65.148%		34.852%		
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 July 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	56,014	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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended July 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	132,097,104	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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>170,912,677</b>	<b>0</b>	<b>170,912,677</b>	<b>116,593,949</b>	<b>0</b>	<b>116,593,949</b>	<b>54,318,728</b>	<b>0</b>	<b>54,318,728</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended July 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	262,255	120,421	382,676	204,394	79,768	284,162	57,861	40,653	98,514
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	79,768	8,923,860	1,403,451	40,653	1,444,104

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.241%	33.759%
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 July 31, 2017 Ending Balance 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	458,903,540	314,289,746	144,613,794
	Interest Deduction for FIT Calculation	13,009,973	8,928,972	4,081,001
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>G-FIT-12E</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Twelve Months Ended July 31, 2017 Ending Balance 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	157,642,741	69,662,958
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	33,670,846	14,835,441
G-INT	Less: Interest Expense	13,009,973	8,928,972	4,081,001
G-SCM	Schedule M Adjustments	(32,595,628)	(21,190,862)	(11,404,766)
	Taxable Net Operating Income	2,900,686	3,551,012	(650,326)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,015,240	1,242,854	(227,614)
G-DTE	Deferred FIT	13,508,081	8,809,780	4,698,301
99	411400 Amortized Investment Tax Credit	(21,509)	(15,607)	(5,902)
	Total FIT/Deferred FIT & ITC	14,501,812	10,037,027	4,464,785
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  
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	15,752,755	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	529,775	529,775	0	245,782	245,782
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	200,873	200,873	0	93,192	93,192
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	(7,009,104)	(7,009,104)	0	(3,251,775)	(3,251,775)
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	(285,314)	(285,314)	0	(132,367)	(132,367)
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	117,285	117,285	0	59,773	59,773
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	(7,239,409)	(7,239,409)	0	(4,945,168)	(4,945,168)	0	(2,294,241)	(2,294,241)
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
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>24,644,017</b>	<b>(53,650,565)</b>	<b>(32,595,628)</b>	<b>15,009,011</b>	<b>(36,199,873)</b>	<b>(21,190,862)</b>	<b>6,045,926</b>	<b>(17,450,692)</b>	<b>(11,404,766)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.241%	33.759%
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)	100.000%	68.309%	31.691%
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 July 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,508,750	10,464,219	5,044,531
99	410100	Deferred Federal Income Tax Exp	(1,856,784)	(1,558,751)	(298,033)
		<b>SUBTOTAL</b>	<b>13,651,966</b>	<b>8,905,468</b>	<b>4,746,498</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(144,849)	(97,734)	(47,115)
99	411100	Deferred Federal Income Tax Exp	964	2,046	(1,082)
		<b>SUBTOTAL</b>	<b>(143,885)</b>	<b>(95,688)</b>	<b>(48,197)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>13,508,081</b>	<b>8,809,780</b>	<b>4,698,301</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.473%	32.527%
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  
 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	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  
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	39,179,297	39,200,530	0	27,537,952	27,537,952	21,233	11,641,345	11,662,578
		TOTAL INTANGIBLE PLANT	1,823,432	41,059,121	42,882,553	1,022,594	28,859,224	29,881,818	800,838	12,199,897	13,000,735
		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	2,172,089	2,172,089	0	1,531,974	1,531,974	0	640,115	640,115
1	352XXX	Wells	0	18,872,877	18,872,877	0	13,311,040	13,311,040	0	5,561,837	5,561,837
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	12,295,603	12,295,603	0	8,672,089	8,672,089	0	3,623,514	3,623,514
1	355000	Measuring & Regulating Equipment	0	966,358	966,358	0	681,572	681,572	0	284,786	284,786
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,261,421	2,261,421	0	1,594,980	1,594,980	0	666,441	666,441
		TOTAL UNDERGROUND STORAGE PLANT	0	39,296,033	39,296,033	0	27,713,517	27,713,517	0	11,582,516	11,582,516
		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	932,537	0	932,537	567,798	0	567,798	364,739	0	364,739
6	376000	Mains	313,211,061	2,512,520	315,723,581	206,894,659	1,716,579	208,611,238	106,316,402	795,941	107,112,343
6	378000	Measuring & Reg Station Equip-General	5,781,701	127,100	5,908,801	3,610,376	86,836	3,697,212	2,171,325	40,264	2,211,589
6	379000	Measuring & Reg Station Equip-City Gate	6,874,784	0	6,874,784	2,364,163	0	2,364,163	4,510,621	0	4,510,621
6	380000	Services	224,104,972	0	224,104,972	152,963,038	0	152,963,038	71,141,934	0	71,141,934
6	381000	Meters	77,926,123	0	77,926,123	54,145,956	0	54,145,956	23,780,167	0	23,780,167
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	3,328,621	0	3,328,621	2,592,444	0	2,592,444	736,177	0	736,177
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	632,474,337	2,639,620	635,113,957	423,325,622	1,803,415	425,129,037	209,148,715	836,205	209,984,920
		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	22,552,772	27,995,231	3,845,141	15,851,667	19,696,808	1,597,318	6,701,105	8,298,423
4	391XXX	Office Furniture & Equipment	111,461	13,197,876	13,309,337	92,577	9,276,391	9,368,968	18,884	3,921,485	3,940,369
4	392XXX	Transportation Equipment	11,277,233	2,453,953	13,731,186	8,677,249	1,724,810	10,402,059	2,599,984	729,143	3,329,127
4	393000	Stores Equipment	151,417	904,782	1,056,199	117,682	635,944	753,626	33,735	268,838	302,573
4	394000	Tools, Shop & Garage Equipment	2,417,139	6,012,978	8,430,117	1,880,908	4,226,342	6,107,250	536,231	1,786,636	2,322,867
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	3,285,461	1,049,358	4,334,819	2,449,642	737,562	3,187,204	835,819	311,796	1,147,615
4	397XXX	Communications Equipment	2,431,415	11,904,657	14,336,072	1,099,765	8,367,426	9,467,191	1,331,650	3,537,231	4,868,881
4	398000	Miscellaneous Equipment	1,995	79,869	81,864	1,106	56,138	57,244	889	23,731	24,620
		TOTAL GENERAL PLANT	27,957,957	60,564,043	88,522,000	20,901,494	42,568,649	63,470,143	7,056,463	17,995,394	25,051,857

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended July 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	662,255,726	143,558,817	805,814,543	445,249,710	100,944,805	546,194,515	217,006,016	42,614,012	259,620,028
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,984,667)	(14,984,667)	0	(10,568,686)	(10,568,686)	0	(4,415,981)	(4,415,981)
G-ADEP		Distribution Plant	(207,627,387)	(1,709,539)	(209,336,926)	(136,490,060)	(1,167,974)	(137,658,034)	(71,137,327)	(541,565)	(71,678,892)
G-ADEP		General Plant	(9,676,201)	(17,959,031)	(27,635,232)	(6,774,309)	(12,622,864)	(19,397,173)	(2,901,892)	(5,336,167)	(8,238,059)
		TOTAL ACCUMULATED DEPRECIATION	(217,303,588)	(34,653,237)	(251,956,825)	(143,264,369)	(24,359,524)	(167,623,893)	(74,039,219)	(10,293,713)	(84,332,932)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(261,094)	(482,554)	(743,648)	(180,931)	(339,173)	(520,104)	(80,163)	(143,381)	(223,544)
G-AAMT		Misc IT Intangible Plant - 3031XX	(14,160)	(11,652,903)	(11,667,063)	0	(8,190,476)	(8,190,476)	(14,160)	(3,462,427)	(3,476,587)
G-AAMT		Underground Storage	0	(240,447)	(240,447)	0	(169,587)	(169,587)	0	(70,860)	(70,860)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(275,254)	(12,375,904)	(12,651,158)	(180,931)	(8,699,236)	(8,880,167)	(94,323)	(3,676,668)	(3,770,991)
		TOTAL ACCUMULATED DEPR/AMORT	(217,578,842)	(47,029,141)	(264,607,983)	(143,445,300)	(33,058,760)	(176,504,060)	(74,133,542)	(13,970,381)	(88,103,923)
		NET GAS UTILITY PLANT before DFIT	444,676,884	96,529,676	541,206,560	301,804,410	67,886,045	369,690,455	142,872,474	28,643,631	171,516,105
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,674,509)	(103,674,509)	0	(70,819,020)	(70,819,020)	0	(32,855,489)	(32,855,489)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,816,629)	(17,816,629)	0	(12,519,653)	(12,519,653)	0	(5,296,976)	(5,296,976)
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	(776,144)	(776,144)	0	(530,176)	(530,176)	0	(245,968)	(245,968)
		TOTAL ACCUMULATED DFIT	0	(122,267,282)	(122,267,282)	0	(83,868,849)	(83,868,849)	0	(38,398,433)	(38,398,433)
		NET GAS UTILITY PLANT	444,676,884	(25,737,606)	418,939,278	301,804,410	(15,982,804)	285,821,606	142,872,474	(9,754,802)	133,117,672

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)	100.000%	68.309%	31.691%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended July 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	444,676,884	(25,737,606)	418,939,278	301,804,410	(15,982,804)	285,821,606	142,872,474	(9,754,802)	133,117,672
	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	12,673,681	12,673,681	0	8,938,747	8,938,747	0	3,734,934	3,734,934
4	252000 Customer Advances	(81,232)	(366)	(81,598)	(11,804)	(257)	(12,061)	(69,428)	(109)	(69,537)
99	235199 Customer Deposits	(539,253)	0	(539,253)	(539,253)	0	(539,253)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	4,241,735	0	4,241,735	4,241,735	0	4,241,735	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(1,374,195)	0	(1,374,195)	(1,374,195)	0	(1,374,195)	0	0	0
C-WKC	Working Capital	13,171,048	6,141,780	19,312,828	13,171,048	0	13,171,048	0	6,141,780	6,141,780
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	15,418,103	24,546,159	39,964,262	15,487,531	12,980,609	28,468,140	(69,428)	11,565,550	11,496,122
	NET RATE BASE	460,094,987	(1,191,447)	458,903,540	317,291,941	(3,002,195)	314,289,746	142,803,046	1,810,748	144,613,794

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 July 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)	8,004,286	8,004,286												
	Hydro (ED-AN)	11,389,425	11,389,425												
	Other (ED-AN)	9,703,548	9,703,548												
<b>Total Electric Production</b>		<b>29,097,259</b>	<b>29,097,259</b>												
<b>Electric Transmission</b>															
	ED-AN	12,119,353	12,119,353												
<b>Total Electric Transmission</b>		<b>12,119,353</b>	<b>12,119,353</b>												
<b>Electric Distribution</b>															
	ED-AN	48,478	48,478												
	ED-ID	16,608,779	16,608,779												
	ED-WA	28,949,161	28,949,161												
<b>Total Electric Distribution</b>		<b>45,606,418</b>	<b>45,606,418</b>												
<b>Gas Underground Storage</b>															
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										
<b>Total Gas Underground Storage</b>		<b>877,841</b>		<b>744,896</b>	<b>132,945</b>		<b>744,896</b>	<b>744,896</b>		<b>525,375</b>	<b>525,375</b>		<b>219,521</b>	<b>219,521</b>	
<b>Gas Distribution</b>															
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		10,241,610					
	GD-OR	6,920,646			6,920,646										
<b>Total Gas Distribution</b>		<b>22,300,471</b>		<b>15,379,825</b>	<b>6,920,646</b>		<b>15,281,117</b>	<b>98,708</b>	<b>15,379,825</b>	<b>10,241,610</b>	<b>67,438</b>	<b>10,309,048</b>	<b>5,039,507</b>	<b>31,270</b>	<b>5,070,777</b>
<b>General Plant</b>															
	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										
<b>Total General Plant</b>		<b>24,047,342</b>	<b>17,555,616</b>	<b>4,551,462</b>	<b>1,940,264</b>		<b>427,705</b>	<b>4,123,757</b>	<b>4,551,462</b>	<b>294,969</b>	<b>2,898,465</b>	<b>3,193,434</b>	<b>132,736</b>	<b>1,225,292</b>	<b>1,358,028</b>
<b>Total Depreciation Expense</b>		<b>134,048,684</b>	<b>104,378,646</b>	<b>20,676,183</b>	<b>8,993,855</b>		<b>15,708,822</b>	<b>4,967,361</b>	<b>20,676,183</b>	<b>10,536,579</b>	<b>3,491,278</b>	<b>14,027,857</b>	<b>5,172,243</b>	<b>1,476,083</b>	<b>6,648,326</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	68.321%	31.679%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended July 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>Production/Transmission</b>														
Franchises (302000) ED-AN	918,401	918,401												
Misc Intangible Plt (303000) ED-AN	234,344	234,344												
<b>Total Production/Transmission</b>	<b>1,152,745</b>	<b>1,152,745</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	5,371	5,371												
<b>Total Distribution</b>	<b>29,524</b>	<b>29,524</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	1,544			1,544										
<b>Total General Plant - 303000</b>	<b>650,003</b>	<b>428,783</b>	<b>164,413</b>	<b>56,807</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	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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>24,856,503</b>	<b>17,784,687</b>	<b>4,874,153</b>	<b>2,197,663</b>	<b>4,128</b>	<b>4,870,025</b>	<b>4,874,153</b>		<b>3,422,994</b>	<b>3,422,994</b>	<b>4,128</b>	<b>1,447,031</b>	<b>1,451,159</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	4,441	3,123	908	410		908	908		638	638		270	270	
4 ED-AN	47,689	47,689												
GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>	<b>52,130</b>	<b>50,812</b>	<b>908</b>	<b>410</b>		<b>908</b>	<b>908</b>		<b>638</b>	<b>638</b>		<b>270</b>	<b>270</b>	
<b>Total Amortization Expense</b>	<b>26,741,132</b>	<b>19,446,551</b>	<b>5,039,701</b>	<b>2,254,880</b>	<b>43,932</b>	<b>4,995,769</b>	<b>5,039,701</b>	<b>24,862</b>	<b>3,511,376</b>	<b>3,536,238</b>	<b>19,070</b>	<b>1,484,393</b>	<b>1,503,463</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 Rat	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended July 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)	(296,352,437)	(296,352,437)										
	Hydro (ED-AN)	(127,510,172)	(127,510,172)										
	Other (ED-AN)	(115,361,267)	(115,361,267)										
<b>Total Electric Production</b>	<b>(539,223,876)</b>	<b>(539,223,876)</b>											
<b>Electric Transmission</b>													
	ED-AN	(210,102,642)	(210,102,642)										
<b>Total Electric Transmission</b>	<b>(210,102,642)</b>	<b>(210,102,642)</b>											
<b>Electric Distribution</b>													
	ED-AN	(109,349)	(109,349)										
	ED-ID	(197,535,452)	(197,535,452)										
	ED-WA	(315,589,131)	(315,589,131)										
<b>Total Electric Distribution</b>	<b>(513,233,932)</b>	<b>(513,233,932)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(14,984,667)	(14,984,667)		(14,984,667)	(14,984,667)		(10,568,686)	(10,568,686)		(4,415,981)	(4,415,981)	
	GD-OR	(954,811)		(954,811)									
<b>Total Gas Underground Storage</b>	<b>(15,939,478)</b>		<b>(14,984,667)</b>	<b>(954,811)</b>	<b>(14,984,667)</b>	<b>(14,984,667)</b>		<b>(10,568,686)</b>	<b>(10,568,686)</b>		<b>(4,415,981)</b>	<b>(4,415,981)</b>	
<b>Gas Distribution</b>													
6	GD-AN	(1,709,539)	(1,709,539)			(1,709,539)	(1,709,539)	(1,167,974)	(1,167,974)		(541,565)	(541,565)	
	GD-ID	(71,137,327)	(71,137,327)		(71,137,327)	(71,137,327)				(71,137,327)		(71,137,327)	
	GD-WA	(136,490,060)	(136,490,060)		(136,490,060)	(136,490,060)	(136,490,060)		(136,490,060)				
	GD-OR	(104,859,384)		(104,859,384)									
<b>Total Gas Distribution</b>	<b>(314,196,310)</b>		<b>(209,336,926)</b>	<b>(104,859,384)</b>	<b>(207,627,387)</b>	<b>(1,709,539)</b>	<b>(209,336,926)</b>	<b>(136,490,060)</b>	<b>(1,167,974)</b>	<b>(137,658,034)</b>	<b>(71,137,327)</b>	<b>(541,565)</b>	<b>(71,678,892)</b>
<b>General Plant</b>													
	ED-AN	(47,591,003)	(47,591,003)										
	ED-ID	(9,335,459)	(9,335,459)										
	ED-WA	(18,380,177)	(18,380,177)										
7,4	CD-AA	(53,808,393)	(37,842,367)	(11,001,126)	(4,964,900)	(11,001,126)	(11,001,126)	(7,732,361)	(7,732,361)		(3,268,765)	(3,268,765)	
9,4	CD-AN	(11,924,073)	(9,278,002)	(2,646,071)		(2,646,071)	(2,646,071)	(1,859,844)	(1,859,844)		(786,227)	(786,227)	
9	CD-ID	(5,868,150)	(4,565,949)	(1,302,201)		(1,302,201)	(1,302,201)			(1,302,201)		(1,302,201)	
9	CD-WA	(3,930,210)	(3,058,057)	(872,153)		(872,153)	(872,153)	(872,153)	(872,153)				
8,4	GD-AA	(2,327,238)		(1,595,508)	(731,730)	(1,595,508)	(1,595,508)	(1,121,435)	(1,121,435)		(474,073)	(474,073)	
4	GD-AN	(2,716,326)	(2,716,326)			(2,716,326)	(2,716,326)	(1,909,224)	(1,909,224)		(807,102)	(807,102)	
	GD-ID	(1,599,691)	(1,599,691)			(1,599,691)	(1,599,691)			(1,599,691)		(1,599,691)	
	GD-WA	(5,902,156)	(5,902,156)			(5,902,156)	(5,902,156)	(5,902,156)	(5,902,156)				
	GD-OR	(4,838,946)		(4,838,946)									
<b>Total General Plant</b>	<b>(168,221,822)</b>	<b>(130,051,014)</b>	<b>(27,635,232)</b>	<b>(10,535,576)</b>	<b>(9,676,201)</b>	<b>(17,959,031)</b>	<b>(27,635,232)</b>	<b>(6,774,309)</b>	<b>(12,622,864)</b>	<b>(19,397,173)</b>	<b>(2,901,892)</b>	<b>(5,336,167)</b>	<b>(8,238,059)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,760,918,060)</b>	<b>(1,392,611,464)</b>	<b>(251,956,825)</b>	<b>(116,349,771)</b>	<b>(217,303,588)</b>	<b>(34,653,237)</b>	<b>(251,956,825)</b>	<b>(143,264,369)</b>	<b>(24,359,524)</b>	<b>(167,623,893)</b>	<b>(74,039,219)</b>	<b>(10,293,713)</b>	<b>(84,332,932)</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	68.321%		31.679%



**RESULTS OF OPERATIONS**  
**GAS-NORTH ACCUMULATED AMORTIZATION**  
For Twelve Months Ended July 31, 2017  
Ending Balance Basis

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

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>															
	Franchises (302000)	ED-AN	(10,677,088)	(10,677,088)											
	Misc Intangible Plt (303000)	ED-AN	(1,511,164)	(1,511,164)											
<b>Total Production/Transmission</b>			<b>(12,188,252)</b>	<b>(12,188,252)</b>											
<b>Distribution</b>															
	Franchises (302000)	ED-WA	(183,478)	(183,478)											
	Misc Intangible Plt (303000)	ED-WA	(34,363)	(34,363)											
<b>Total Distribution</b>			<b>(217,841)</b>	<b>(217,841)</b>											
<b>General Plant - 303000</b>															
7,4		CD-AA	(2,259,621)	(1,589,146)	(461,980)	(208,495)		(461,980)	(461,980)		(324,712)	(324,712)		(137,268)	(137,268)
9,4		CD-AN	(92,714)	(72,140)	(20,574)			(20,574)	(20,574)		(14,461)	(14,461)		(6,113)	(6,113)
		GD-ID	(80,163)		(80,163)		(80,163)	(80,163)	(80,163)				(80,163)		(80,163)
		GD-WA	(180,931)		(180,931)		(180,931)	(180,931)	(180,931)		(180,931)	(180,931)			
		GD-OR	(85,324)			(85,324)									
<b>Total General Plant - 303000</b>			<b>(2,698,753)</b>	<b>(1,661,286)</b>	<b>(743,648)</b>	<b>(293,819)</b>	<b>(261,094)</b>	<b>(482,554)</b>	<b>(743,648)</b>	<b>(180,931)</b>	<b>(339,173)</b>	<b>(520,104)</b>	<b>(80,163)</b>	<b>(143,381)</b>	<b>(223,544)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	(55,441,165)	(38,990,663)	(11,334,946)	(5,115,556)		(11,334,946)	(11,334,946)		(7,966,994)	(7,966,994)		(3,367,952)	(3,367,952)
9,4		CD-AN	(44,979)	(34,998)	(9,981)			(9,981)	(9,981)		(7,015)	(7,015)		(2,966)	(2,966)
9		CD-ID	(63,811)	(49,651)	(14,160)		(14,160)	(14,160)	(14,160)				(14,160)		(14,160)
		ED-AN	(1,720,461)	(1,720,461)											
		ED-ID	0	0											
		ED-WA	(2,341,722)	(2,341,722)											
8,4		GD-AA	(449,220)		(307,976)	(141,244)		(307,976)	(307,976)		(216,467)	(216,467)		(91,509)	(91,509)
4		GD-AN	0		0		0	0	0		0	0		0	0
		GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>			<b>(60,061,358)</b>	<b>(43,137,495)</b>	<b>(11,667,063)</b>	<b>(5,256,800)</b>	<b>(14,160)</b>	<b>(11,652,903)</b>	<b>(11,667,063)</b>		<b>(8,190,476)</b>	<b>(8,190,476)</b>	<b>(14,160)</b>	<b>(3,462,427)</b>	<b>(3,476,587)</b>
<b>Gas Underground Storage</b>															
1		GD-AN	(240,447)		(240,447)			(240,447)	(240,447)		(169,587)	(169,587)		(70,860)	(70,860)
<b>Total Gas Underground Storage</b>			<b>(240,447)</b>		<b>(240,447)</b>			<b>(240,447)</b>	<b>(240,447)</b>		<b>(169,587)</b>	<b>(169,587)</b>		<b>(70,860)</b>	<b>(70,860)</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	0		0	0
9		CD-WA	0	0	0		0	0	0		0	0		0	0
4		ED-AN	(76,914)	(76,914)											
		ED-WA	0	0											
		GD-WA	0		0		0	0	0		0	0		0	0
		GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>			<b>(76,914)</b>	<b>(76,914)</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>(75,483,565)</b>	<b>(57,281,788)</b>	<b>(12,651,158)</b>	<b>(5,550,619)</b>	<b>(275,254)</b>	<b>(12,375,904)</b>	<b>(12,651,158)</b>	<b>(180,931)</b>	<b>(8,699,236)</b>	<b>(8,880,167)</b>	<b>(94,323)</b>	<b>(3,676,668)</b>	<b>(3,770,991)</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 July 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	98,790,016	0	0	69,477,042	69,477,042	0	0	20,197,619	20,197,619	0	9,115,355	9,115,355	
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>137,843,760</b>	<b>6,635,153</b>	<b>8,154,952</b>	<b>82,298,989</b>	<b>97,089,094</b>	<b>3,845,141</b>	<b>1,597,318</b>	<b>22,552,772</b>	<b>27,995,231</b>	<b>3,644,080</b>	<b>9,115,355</b>	<b>12,759,435</b>	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	6,955,179	1,031,634	0	5,923,545	6,955,179	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	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363	
7		CD-AA	62,367,717	0	0	43,861,968	43,861,968	0	0	12,751,080	12,751,080	0	5,754,669	5,754,669	
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>70,560,256</b>	<b>1,356,240</b>	<b>66,212</b>	<b>49,881,435</b>	<b>51,303,887</b>	<b>92,577</b>	<b>18,884</b>	<b>13,197,876</b>	<b>13,309,337</b>	<b>0</b>	<b>5,947,032</b>	<b>5,947,032</b>	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	39,324,880	18,545,095	7,700,558	13,079,227	39,324,880	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,144,984	0	0	0	0	8,082,888	2,365,911	1,696,185	12,144,984	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	6,273,393	2,084,028	820,739	1,976,498	4,881,265	594,361	234,073	563,694	1,392,128	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>62,768,431</b>	<b>20,629,123</b>	<b>8,521,297</b>	<b>15,723,313</b>	<b>44,873,733</b>	<b>8,677,249</b>	<b>2,599,984</b>	<b>2,453,953</b>	<b>13,731,186</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 July 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	48,477	0	0	0	0	0	0	0	0	48,477	0	48,477	
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	4,362,299	103,514	118,284	3,172,463	3,394,261	29,522	33,735	904,781	968,038	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,898,186</b>	<b>113,975</b>	<b>132,647</b>	<b>3,546,889</b>	<b>3,793,511</b>	<b>117,682</b>	<b>33,735</b>	<b>904,781</b>	<b>1,056,198</b>	<b>48,477</b>	<b>0</b>	<b>48,477</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	4,300,294	808,146	259,847	3,232,301	4,300,294	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,581,524	0	0	0	0	1,876,718	320,550	384,256	2,581,524	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	4,083,178	0	0	0	0	0	0	2,799,345	2,799,345	0	1,283,833	1,283,833	
7		CD-AA	13,617,079	0	0	9,576,619	9,576,619	0	0	2,784,012	2,784,012	0	1,256,448	1,256,448	
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>26,696,856</b>	<b>822,838</b>	<b>1,016,095</b>	<b>12,967,988</b>	<b>14,806,921</b>	<b>1,880,908</b>	<b>536,231</b>	<b>6,012,979</b>	<b>8,430,118</b>	<b>919,536</b>	<b>2,540,281</b>	<b>3,459,817</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	1,190,082	210,583	26,627	952,872	1,190,082	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>1,915,764</b>	<b>211,886</b>	<b>27,043</b>	<b>1,223,903</b>	<b>1,462,832</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> <b>COMMON GENERAL PLANT</b> For Twelve Months Ended July 31, 2017 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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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	31,807,309	14,505,973	9,427,928	7,873,408	31,807,309	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,946,032	0	0	0	0	2,377,725	747,718	820,589	3,946,032	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>37,590,759</b>	<b>14,758,139</b>	<b>9,736,841</b>	<b>8,668,363</b>	<b>33,163,343</b>	<b>2,449,642</b>	<b>835,820</b>	<b>1,049,357</b>	<b>4,334,819</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	63,581,733	11,904,778	6,345,010	45,331,945	63,581,733	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	44,890,065	0	0	31,570,285	31,570,285	0	0	9,177,774	9,177,774	0	4,142,006	4,142,006	
9		CD-WA / ID / AN	14,870,369	1,453,020	2,942,992	7,174,473	11,570,485	414,399	839,337	2,046,148	3,299,884	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>126,732,891</b>	<b>13,357,798</b>	<b>9,288,002</b>	<b>84,076,703</b>	<b>106,722,503</b>	<b>1,099,765</b>	<b>1,331,651</b>	<b>11,904,657</b>	<b>14,336,073</b>	<b>1,220,111</b>	<b>4,454,204</b>	<b>5,674,315</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	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546	
9		CD-WA / ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0	
		<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>484,995,747</b>	<b>58,616,333</b>	<b>37,655,531</b>	<b>266,128,942</b>	<b>362,400,806</b>	<b>20,901,494</b>	<b>7,056,465</b>	<b>60,564,041</b>	<b>88,522,000</b>	<b>10,843,791</b>	<b>23,229,150</b>	<b>34,072,941</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>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12E</b>
For Twelve Months Ended July 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	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123
8		GD-AA	0	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	828,945
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	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	11,979,303	3,408,358	0	8,570,945	11,979,303	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	747,646	0	0	0	0	0	0	512,571	512,571	0	235,075	235,075
7		CD-AA	80,796,233	0	0	56,822,375	56,822,375	0	0	16,518,790	16,518,790	0	7,455,068	7,455,068
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>93,707,094</b>	<b>3,408,358</b>	<b>74,450</b>	<b>65,461,970</b>	<b>68,944,778</b>	<b>0</b>	<b>21,233</b>	<b>17,050,940</b>	<b>17,072,173</b>	<b>0</b>	<b>7,690,143</b>	<b>7,690,143</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
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	7,402,382	0	0	5,205,947	5,205,947	0	0	1,513,417	1,513,417	0	683,018	683,018
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>7,402,382</b>	<b>0</b>	<b>0</b>	<b>5,205,947</b>	<b>5,205,947</b>	<b>0</b>	<b>0</b>	<b>1,513,417</b>	<b>1,513,417</b>	<b>0</b>	<b>683,018</b>	<b>683,018</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
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	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
8		CD-WA / ID / AN	0	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>224,022,158</b>	<b>3,728,074</b>	<b>74,450</b>	<b>158,405,158</b>	<b>162,207,682</b>	<b>1,022,594</b>	<b>800,838</b>	<b>41,059,120</b>	<b>42,882,552</b>	<b>426,123</b>	<b>18,505,801</b>	<b>18,931,924</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 July 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	(86,372,530)	(60,744,073)	(17,658,864)	(7,969,593)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(710,942)	(553,177)	(157,765)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(87,083,472)</u>	<u>(61,297,250)</u>	<u>(17,816,629)</u>	<u>(7,969,593)</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 July 31, 2017
Ending Balance Basis

Report ID: <b>C-WKC-12E</b>
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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			3,148,125	3,148,125					3,148,125
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			72	72					72
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	79,387,061	39,467,440		118,854,501	66,216,013	33,325,660	13,171,048	6,141,780	
<b>TOTAL</b>		<b>79,387,061</b>	<b>39,467,440</b>	<b>3,148,195</b>	<b>122,002,696</b>	<b>66,216,013</b>	<b>33,325,660</b>	<b>13,171,048</b>	<b>6,141,780</b>	<b>3,148,195</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						