

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	35,056,689	24,165,612	10,891,077
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	35,056,689	24,165,612	10,891,077
G-APL	Gas Net Adjusted Rate Base	457,924,793	311,456,618	146,468,175
	<b>RATE OF RETURN</b>	<b>7.656%</b>	<b>7.759%</b>	<b>7.436%</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 November 30, 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	01-01-2014 thru 12-31-2016	<b>100.000%</b>	<b>69.060%</b>	<b>30.940%</b>
2	Input	Number of Customers - AMA Percent	12-01-2016 thru 11-30-2017	241,863 <b>100.000%</b>	160,195 <b>66.234%</b>	81,668 <b>33.766%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2016 thru 11-30-2017	14,062,726 <b>100.000%</b>	9,584,238 <b>68.153%</b>	4,478,488 <b>31.847%</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	12-01-2016 thru 11-30-2017	288,113,002 <b>100.000%</b>	196,444,587 <b>68.183%</b>	91,668,415 <b>31.817%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended November 30, 2017  
Average of Monthly Averages Basis

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

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**  
For Twelve Months Ended November 30, 2017  
Average of Monthly Averages Basis

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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	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	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)		<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	226,090,634	154,438,073	71,652,561	
			<b>100.000%</b>	<b>68.308%</b>	<b>31.692%</b>	
11	Book Depreciation Percent	12-01-2016 thru 11-30-2017	21,250,741	14,428,117	6,822,624	
			<b>100.000%</b>	<b>67.895%</b>	<b>32.105%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	11-01-2016 thru 11-30-2017	538,481,963	365,578,960	172,903,003	
			<b>100.000%</b>	<b>67.891%</b>	<b>32.109%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	11-01-2016 thru 11-30-2017	61,178,310	44,198,933	16,979,377	
			<b>100.000%</b>	<b>72.246%</b>	<b>27.754%</b>	
14	Net Allocated Schedule M's - AMA Percent	12-01-2016 thru 11-30-2017	-41,236,687	-27,728,275	-13,508,412	
			<b>100.000%</b>	<b>67.242%</b>	<b>32.758%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
<b>GAS OPERATING STATEMENT</b>		<b>G-OPS-12A</b>
For Twelve Months Ended November 30, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000 Residential	157,705,286	0	157,705,286	111,732,366	0	111,732,366	45,972,920	0	45,972,920
99	4812XX Commercial - Firm & Interruptible	74,177,866	0	74,177,866	53,560,596	0	53,560,596	20,617,270	0	20,617,270
99	4813XX Industrial-Firm	3,208,662	0	3,208,662	2,003,241	0	2,003,241	1,205,421	0	1,205,421
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	306,175	0	306,175	274,350	0	274,350	31,825	0	31,825
99	499XXX Unbilled Revenue	862,795	0	862,795	378,216	0	378,216	484,579	0	484,579
TOTAL SALES TO ULTIMATE CUSTOMERS		236,260,784	0	236,260,784	167,948,769	0	167,948,769	68,312,015	0	68,312,015
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	81,849,468	0	81,849,468	54,856,205	0	54,856,205	26,993,263	0	26,993,263
4	488000 Miscellaneous Service Revenues	18,681	0	18,681	9,449	0	9,449	9,232	0	9,232
99	4893XX Transportation Revenues	5,696,128	0	5,696,128	5,115,996	0	5,115,996	580,132	0	580,132
99	493000 Rent from Gas Property	2,377	0	2,377	2,377	0	2,377	0	0	0
4	495XXX Other Gas Revenues	(1,314,286)	394,498	(919,788)	(1,486,183)	277,281	(1,208,902)	171,897	117,217	289,114
99	496100 Provision for Rate Refund	(3,233,019)	0	(3,233,019)	(3,233,019)	0	(3,233,019)	0	0	0
TOTAL OTHER OPERATING REVENUES		83,019,349	394,498	83,413,847	55,264,825	277,281	55,542,106	27,754,524	117,217	27,871,741
TOTAL GAS REVENUES		319,280,133	394,498	319,674,631	223,213,594	277,281	223,490,875	96,066,539	117,217	96,183,756
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	166,575,351	0	166,575,351	113,217,752	0	113,217,752	53,357,599	0	53,357,599
99	808XXX Net Natural Gas Storage Transactions	(4,392,419)	0	(4,392,419)	(2,587,268)	0	(2,587,268)	(1,805,151)	0	(1,805,151)
99	811000 Gas Used for Products Extraction	(630,289)	0	(630,289)	(424,578)	0	(424,578)	(205,711)	0	(205,711)
10	813000 Other Gas Expenses	0	1,252,819	1,252,819	0	855,776	855,776	0	397,043	397,043
99	813010 Gas Technology Institute (GTI) Expenses	119,865	0	119,865	84,196	0	84,196	35,669	0	35,669
TOTAL PRODUCTION EXPENSES		161,672,508	1,252,819	162,925,327	110,290,102	855,776	111,145,878	51,382,406	397,043	51,779,449
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	26,451	26,451	0	18,267	18,267	0	8,184	8,184
1	824000 Other Expenses	0	756,514	756,514	0	522,449	522,449	0	234,065	234,065
1	837000 Other Equipment	0	692,492	692,492	0	478,235	478,235	0	214,257	214,257
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,475,457	1,475,457	0	1,018,951	1,018,951	0	456,506	456,506
G-DEPX	Depreciation Expense-Underground Storage	0	769,824	769,824	0	531,640	531,640	0	238,184	238,184
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	157	157	0	70	70
G-OTX	Taxes Other Than FIT	0	112,214	112,214	0	77,495	77,495	0	34,719	34,719
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	882,265	882,265	0	609,292	609,292	0	272,973	272,973

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For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,357,722	2,357,722	0	1,628,243	1,628,243	0	729,479	729,479

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Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>DISTRIBUTION EXPENSES:</b>									
	<b>OPERATION</b>									
3	870000 Supervision & Engineering	454,546	1,195,684	1,650,230	320,597	814,895	1,135,492	133,949	380,789	514,738
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,653,998	1,080,362	4,734,360	2,339,892	736,299	3,076,191	1,314,106	344,063	1,658,169
3	875000 Measuring & Reg Sta Exp-General	166,061	0	166,061	106,275	0	106,275	59,786	0	59,786
3	876000 Measuring & Reg Sta Exp-Industrial	16,335	0	16,335	10,096	0	10,096	6,239	0	6,239
3	877000 Measuring & Reg Sta Exp-City Gate	143,709	0	143,709	75,825	0	75,825	67,884	0	67,884
3	878000 Meter & House Regulator Expenses	533,781	0	533,781	329,552	0	329,552	204,229	0	204,229
3	879000 Customer Installation Expenses	2,042,838	98,306	2,141,144	1,350,104	66,998	1,417,102	692,734	31,308	724,042
3	880000 Other Expenses	1,621,650	566,502	2,188,152	1,229,174	386,088	1,615,262	392,476	180,414	572,890
3	881000 Rents	0	44,546	44,546	0	30,359	30,359	0	14,187	14,187
	<b>MAINTENANCE</b>									
3	885000 Supervision & Engineering	191,516	0	191,516	105,434	0	105,434	86,082	0	86,082
3	887000 Mains	1,248,050	413	1,248,463	892,284	281	892,565	355,766	132	355,898
3	889000 Measuring & Reg Sta Exp-General	230,229	313	230,542	151,932	213	152,145	78,297	100	78,397
3	890000 Measuring & Reg Sta Exp-Industrial	918,410	13,213	931,623	867,069	9,005	876,074	51,341	4,208	55,549
3	891000 Measuring & Reg Sta Exp-City Gate	83,002	0	83,002	45,312	0	45,312	37,690	0	37,690
3	892000 Services	1,406,078	0	1,406,078	896,837	0	896,837	509,241	0	509,241
3	893000 Meters & House Regulators	1,350,057	625,659	1,975,716	863,764	426,405	1,290,169	486,293	199,254	685,547
3	894000 Other Equipment	2,466	247,268	249,734	91	168,521	168,612	2,375	78,747	81,122
	<b>TOTAL DISTRIBUTION OPERATING EXP</b>	<b>14,062,726</b>	<b>3,872,266</b>	<b>17,934,992</b>	<b>9,584,238</b>	<b>2,639,064</b>	<b>12,223,302</b>	<b>4,478,488</b>	<b>1,233,202</b>	<b>5,711,690</b>
G-DEPX	Depreciation Expense-Distribution	15,665,128	98,708	15,763,836	10,516,207	67,302	10,583,509	5,148,921	31,406	5,180,327
G-OTX	Taxes Other Than FIT	18,737,733	0	18,737,733	15,333,551	0	15,333,551	3,404,182	0	3,404,182
	<b>TOTAL DISTR DEPR/AMRT/NON-FIT TAXES</b>	<b>34,402,861</b>	<b>98,708</b>	<b>34,501,569</b>	<b>25,849,758</b>	<b>67,302</b>	<b>25,917,060</b>	<b>8,553,103</b>	<b>31,406</b>	<b>8,584,509</b>
	<b>TOTAL DISTRIBUTION EXPENSES</b>	<b>48,465,587</b>	<b>3,970,974</b>	<b>52,436,561</b>	<b>35,433,996</b>	<b>2,706,366</b>	<b>38,140,362</b>	<b>13,031,591</b>	<b>1,264,608</b>	<b>14,296,199</b>



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For Twelve Months Ended November 30, 2017	
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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	159,348	159,348	0	105,543	105,543	0	53,805	53,805
2	902000	Meter Reading Expenses	1,925,152	103,903	2,029,055	1,787,384	68,819	1,856,203	137,768	35,084	172,852
2	903XXX	Customer Records & Collection Expenses	1,189,945	4,835,598	6,025,543	828,698	3,202,810	4,031,508	361,247	1,632,788	1,994,035
2	904000	Uncollectible Accounts	0	1,753,328	1,753,328	0	1,161,299	1,161,299	0	592,029	592,029
2	905000	Misc Customer Accounts	0	160,026	160,026	0	105,992	105,992	0	54,034	54,034
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,115,097	7,012,203	10,127,300	2,616,082	4,644,463	7,260,545	499,015	2,367,740	2,866,755
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,117,935	162,753	10,280,688	8,654,773	107,798	8,762,571	1,463,162	54,955	1,518,117
2	909000	Advertising	3,766	542,714	546,480	3,633	359,461	363,094	133	183,253	183,386
2	910000	Misc Customer Service & Info Exp	0	181,576	181,576	0	120,265	120,265	0	61,311	61,311
TOTAL CUSTOMER SERVICE & INFO EXP			10,121,701	887,043	11,008,744	8,658,406	587,524	9,245,930	1,463,295	299,519	1,762,814
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	143,322	10,252,584	10,395,906	95,736	7,206,234	7,301,970	47,586	3,046,350	3,093,936
4	921000	Office Supplies & Expenses	6,339	1,123,698	1,130,037	6,339	789,814	796,153	0	333,884	333,884
4	922000	Admin. Expenses Transferred - Credit	0	(19,023)	(19,023)	0	(13,371)	(13,371)	0	(5,652)	(5,652)
4	923000	Outside Services Employed	132,868	2,058,689	2,191,557	129,759	1,446,991	1,576,750	3,109	611,698	614,807
4	924000	Property Insurance Premium	0	301,003	301,003	0	211,566	211,566	0	89,437	89,437
4	925XXX	Injuries and Damages	4,641	857,906	862,547	4,597	602,996	607,593	44	254,910	254,954
4	926XXX	Employee Pensions and Benefits	615	404,247	404,862	615	284,133	284,748	0	120,114	120,114
4	928000	Regulatory Commission Expenses	827,990	275,293	1,103,283	599,317	193,495	792,812	228,673	81,798	310,471
4	930000	Miscellaneous General Expenses	40,597	1,135,898	1,176,495	28,273	798,389	826,662	12,324	337,509	349,833
4	931000	Rents	8,301	196,208	204,509	8,301	137,909	146,210	0	58,299	58,299
4	935000	Maintenance of General Plant	411,603	2,748,535	3,160,138	318,507	1,931,863	2,250,370	93,096	816,672	909,768
TOTAL ADMIN & GEN OPERATING EXP			1,576,276	19,335,038	20,911,314	1,191,444	13,590,019	14,781,463	384,832	5,745,019	6,129,851
G-DEPX	Depreciation Expense-General Plant		422,669	4,294,413	4,717,082	294,553	3,018,414	3,312,967	128,116	1,275,999	1,404,115
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	4,999,861	5,003,989	0	3,514,252	3,514,252	4,128	1,485,609	1,489,737
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(42,423)	0	(42,423)	0	0	0	(42,423)	0	(42,423)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(117,214)	0	(117,214)	(80,472)	0	(80,472)	(36,742)	0	(36,742)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(113,963)	0	(113,963)	(113,963)	0	(113,963)	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			361,137	9,418,883	9,780,020	124,980	6,620,250	6,745,230	236,157	2,798,633	3,034,790
TOTAL ADMIN & GENERAL EXPENSES			1,937,413	28,753,921	30,691,334	1,316,424	20,210,269	21,526,693	620,989	8,543,652	9,164,641
TOTAL EXPENSES BEFORE FIT			225,312,306	44,234,682	269,546,988	158,315,010	30,632,641	188,947,651	66,997,296	13,602,041	80,599,337
NET OPERATING INCOME (LOSS) BEFORE FIT					50,127,643		34,543,224			15,584,419	
G-FIT	FEDERAL INCOME TAX				7,643,173		5,401,864			2,241,309	
G-FIT	DEFERRED FEDERAL INCOME TAX				7,448,134		4,990,735			2,457,399	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(20,353)		(14,987)			(5,366)	
GAS NET OPERATING INCOME (LOSS)					35,056,689		24,165,612			10,891,077	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages 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%		69.060%		30.940%		
G-ALL 2	Number of Customers - AMA		100.000%		66.234%		33.766%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		68.153%		31.847%		
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-495-12A</b>
For Twelve Months Ended November 30, 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	55,747	394,498	450,245	55,592	277,281	332,873	155	117,217	117,372
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,017,438	0	3,017,438	1,482,563	0	1,482,563
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	4,001,517	0	4,001,517	2,453,778	0	2,453,778	1,547,739	0	1,547,739
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(4,661,802)	0	(4,661,802)	(2,388,562)	0	(2,388,562)	(2,273,240)	0	(2,273,240)
4	495329	AMORTIZATION RES DECOUPLING DE	(4,240,093)	0	(4,240,093)	(4,062,002)	0	(4,062,002)	(178,091)	0	(178,091)
4	495338	NON-RES DECOUPLING DEFERRED RE	300,312	0	300,312	667,254	0	667,254	(366,942)	0	(366,942)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(1,269,968)	0	(1,269,968)	(1,229,681)	0	(1,229,681)	(40,287)	0	(40,287)
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	(1,314,286)	394,498	(919,788)	(1,486,183)	277,281	(1,208,902)	171,897	117,217	289,114

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**  
**ALLOCATION OF PURCHASED GAS COSTS**  
For Twelve Months Ended November 30, 2017  
Average of Monthly Averages Basis

Report ID:  
**G-804-12A**

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	119,248,802	0	119,248,802	80,456,803	0	80,456,803	38,791,999	0	38,791,999
1	804001	Pipeline Demand Costs	26,720,922	0	26,720,922	18,813,282	0	18,813,282	7,907,640	0	7,907,640
1	804002	Transport Variable Charges	1,021,138	0	1,021,138	719,100	0	719,100	302,038	0	302,038
6	804010	Gas Costs - Fixed Hedge	44,112	0	44,112	31,817	0	31,817	12,295	0	12,295
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	404,596	0	404,596	272,978	0	272,978	131,618	0	131,618
6	804018	Merchandise Processing Fee	257,589	0	257,589	168,994	0	168,994	88,595	0	88,595
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	5,741,607	0	5,741,607	3,870,515	0	3,870,515	1,871,092	0	1,871,092
6	804700	Gas Costs - Offsystem Bookout	99,322	0	99,322	68,104	0	68,104	31,218	0	31,218
6	804711	Gas Costs - Offsystem Bookout Offset	(99,322)	0	(99,322)	(68,104)	0	(68,104)	(31,218)	0	(31,218)
6	804730	Gas Costs - Intracompany LDC Gas	8,439,270	0	8,439,270	5,686,132	0	5,686,132	2,753,138	0	2,753,138
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(24,404,097)	0	(24,404,097)	(16,177,077)	0	(16,177,077)	(8,227,020)	0	(8,227,020)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	29,101,412	0	29,101,412	19,375,208	0	19,375,208	9,726,204	0	9,726,204
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>166,575,351</b>	<b>0</b>	<b>166,575,351</b>	<b>113,217,752</b>	<b>0</b>	<b>113,217,752</b>	<b>53,357,599</b>	<b>0</b>	<b>53,357,599</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	6	Actual Therms Purchased	100.000%	68.183%	31.817%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended November 30, 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	275,762	162,753	438,515	213,836	107,798	321,634	61,926	54,955	116,881
99	908600	Public Purpose Tariff Rider Expense Offset	9,837,259	0	9,837,259	8,446,915	0	8,446,915	1,390,344	0	1,390,344
99	908610	Limited Income Tax Refund Program	58,595	0	58,595	58,595	0	58,595	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(53,681)	0	(53,681)	(64,573)	0	(64,573)	10,892	0	10,892
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,117,935	162,753	10,280,688	8,654,773	107,798	8,762,571	1,463,162	54,955	1,518,117

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.234%	33.766%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended November 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.75%	52.75%
2	Cost of Debt		5.517%	5.482%
	Total Cost of Debt		2.910%	2.892%
	Total Weighted Cost		2.910%	2.892%
G-APL	Net Rate Base	457,924,793	311,456,618	146,468,175
	Interest Deduction for FIT Calculation	13,299,248	9,063,388	4,235,860
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended November 30, 2017				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	319,674,631	223,490,875	96,183,756
G-OPS	Operating & Maintenance Expense	224,383,134	155,676,069	68,707,065
G-OPS	Book Deprec/Amort and Reg Amortizations	26,313,907	17,860,536	8,453,371
G-OTX	Taxes Other than FIT	18,849,947	15,411,046	3,438,901
	Net Operating Income Before FIT	50,127,643	34,543,224	15,584,419
G-INT	Less: Interest Expense	13,299,248	9,063,388	4,235,860
G-SCM	Schedule M Adjustments	(14,990,756)	(10,045,938)	(4,944,818)
	Taxable Net Operating Income	21,837,639	15,433,898	6,403,741
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,643,173	5,401,864	2,241,309
G-DTE	Deferred FIT	7,448,134	4,990,735	2,457,399
99	411400 Amortized Investment Tax Credit	(20,353)	(14,987)	(5,366)
	Total FIT/Deferred FIT & ITC	15,070,954	10,377,612	4,693,342
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
 For Twelve Months Ended November 30, 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	16,131,729	10,287,641	26,419,370	10,835,623	7,219,349	18,054,972	5,296,106	3,068,292	8,364,398
12	997001	Contributions In Aid of Construction	0	1,024,899	1,024,899	0	695,814	695,814	0	329,085	329,085
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	572,590	572,590	0	402,456	402,456	0	170,134	170,134
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	4,694,702	0	4,694,702	3,195,518	0	3,195,518	1,499,184	0	1,499,184
4	997015	Airplane Lease Payments	0	177,858	177,858	0	125,011	125,011	0	52,847	52,847
12	997016	Redemption Expense Amortization	0	296,423	296,423	0	201,245	201,245	0	95,178	95,178
4	997020	FAS87 Current Pension Accrual	0	155,842	155,842	0	109,537	109,537	0	46,305	46,305
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	8,661,360	0	8,661,360	7,350,539	0	7,350,539	1,310,821	0	1,310,821
12	997032	Interest Rate Swaps	0	(1,170,331)	(1,170,331)	0	(794,549)	(794,549)	0	(375,782)	(375,782)
4	997033	DSM Tariff Rider	1,322,880	0	1,322,880	1,002,002	0	1,002,002	320,878	0	320,878
12	997048	AFUDC	0	(276,048)	(276,048)	0	(187,412)	(187,412)	0	(88,636)	(88,636)
11	997049	Tax Depreciation	0	(43,248,184)	(43,248,184)	0	(29,363,355)	(29,363,355)	0	(13,884,829)	(13,884,829)
1	997055	Deferred Gas Exchange	0	(10)	(10)	0	(7)	(7)	0	(3)	(3)
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	(39,407)	0	(39,407)	(64,573)	0	(64,573)	25,166	0	25,166
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(2,465,745)	(2,465,745)	0	(1,674,118)	(1,674,118)	0	(791,627)	(791,627)
4	997081	Deferred Compensation	0	397,699	397,699	0	279,531	279,531	0	118,168	118,168
4	997082	Meal Disallowances	0	123,981	123,981	0	87,143	87,143	0	36,838	36,838
4	997083	Paid Time Off	0	56,668	56,668	0	39,830	39,830	0	16,838	16,838
2	997084	Customer Uncollectibles	0	59,481	59,481	0	39,397	39,397	0	20,084	20,084
99	997098	Provision for Rate Refund	441,693	0	441,693	441,693	0	441,693	0	0	0
12	997101	Repairs 481 (a)	0	(7,229,450)	(7,229,450)	0	(4,908,146)	(4,908,146)	0	(2,321,304)	(2,321,304)
12	997102	Amort Idaho Earnings Test (254229)	(56,697)	0	(56,697)	0	0	0	(56,697)	0	(56,697)
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	(4,951,313)	0	(4,951,313)	(4,951,313)	0	(4,951,313)	0	0	0
99	997107	MDM System	(127,153)	0	(127,153)	(127,153)	0	(127,153)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>31,212,957</b>	<b>(41,236,686)</b>	<b>(14,990,756)</b>	<b>17,682,336</b>	<b>(27,728,274)</b>	<b>(10,045,938)</b>	<b>8,563,594</b>	<b>(13,508,412)</b>	<b>(4,944,818)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers - AMA	100.000%	66.234%	33.766%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.183%	31.817%
G-ALL	11	Book Depreciation	100.000%	67.895%	32.105%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.891%	32.109%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended November 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	11,172,643	7,512,709	3,659,934
99	410100	Deferred Federal Income Tax Exp	(3,558,455)	(2,423,642)	(1,134,813)
		<b>SUBTOTAL</b>	<b>7,614,188</b>	<b>5,089,067</b>	<b>2,525,121</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(179,847)	(120,933)	(58,914)
99	411100	Deferred Federal Income Tax Exp	13,793	22,601	(8,808)
		<b>SUBTOTAL</b>	<b>(166,054)</b>	<b>(98,332)</b>	<b>(67,722)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>7,448,134</b>	<b>4,990,735</b>	<b>2,457,399</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.242%	32.758%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

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	112,214	112,214	0	77,495	77,495	0	34,719	34,719
		TOTAL UNDERGROUND STORAGE TAX	0	112,214	112,214	0	77,495	77,495	0	34,719	34,719
		DISTRIBUTION									
99	408110	State Excise Tax	6,539,532	0	6,539,532	6,539,532	0	6,539,532	0	0	0
99	408120	Municipal Occupation & License Tax	7,291,562	0	7,291,562	6,092,580	0	6,092,580	1,198,982	0	1,198,982
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	4,322,562	0	4,322,562	2,701,439	0	2,701,439	1,621,123	0	1,621,123
99	409100	State Income Tax	584,077	0	584,077	0	0	0	584,077	0	584,077
		TOTAL DISTRIBUTION TAX	18,737,733	0	18,737,733	15,333,551	0	15,333,551	3,404,182	0	3,404,182
		TOTAL TAXES OTHER THAN FIT	18,737,733	112,214	18,849,947	15,333,551	77,495	15,411,046	3,404,182	34,719	3,438,901

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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RESULTS OF OPERATIONS  
**GAS UTILITY PLANT**  
 For Twelve Months Ended November 30, 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	38,014,639	38,035,872	0	26,719,350	26,719,350	21,233	11,295,289	11,316,522
TOTAL INTANGIBLE PLANT			1,823,432	39,894,463	41,717,895	1,022,594	28,040,622	29,063,216	800,838	11,853,841	12,654,679
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,255,027	1,255,027	0	876,393	876,393	0	378,634	378,634
1	351XXX	Structures & Improvements	0	2,142,657	2,142,657	0	1,479,719	1,479,719	0	662,938	662,938
1	352XXX	Wells	0	18,881,386	18,881,386	0	13,039,485	13,039,485	0	5,841,901	5,841,901
1	353000	Lines	0	1,044,477	1,044,477	0	721,316	721,316	0	323,161	323,161
1	354000	Compressor Station Equipment	0	12,266,171	12,266,171	0	8,471,018	8,471,018	0	3,795,153	3,795,153
1	355000	Measuring & Regulating Equipment	0	936,926	936,926	0	647,041	647,041	0	289,885	289,885
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,232,601	2,232,601	0	1,541,834	1,541,834	0	690,767	690,767
TOTAL UNDERGROUND STORAGE PLAN			0	39,162,958	39,162,958	0	27,055,610	27,055,610	0	12,107,348	12,107,348
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	201,227	0	201,227	123,263	0	123,263	77,964	0	77,964
6	375000	Structures & Improvements	946,621	0	946,621	578,928	0	578,928	367,693	0	367,693
6	376000	Mains	311,315,332	2,512,521	313,827,853	204,288,157	1,713,112	206,001,269	107,027,175	799,409	107,826,584
6	378000	Measuring & Reg Station Equip-General	5,839,860	127,101	5,966,961	3,614,638	86,661	3,701,299	2,225,222	40,440	2,265,662
6	379000	Measuring & Reg Station Equip-City Gate	6,869,253	0	6,869,253	2,361,233	0	2,361,233	4,508,020	0	4,508,020
6	380000	Services	221,525,548	0	221,525,548	150,965,421	0	150,965,421	70,560,127	0	70,560,127
6	381000	Meters	77,092,163	0	77,092,163	53,392,150	0	53,392,150	23,700,013	0	23,700,013
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	3,359,124	0	3,359,124	2,606,877	0	2,606,877	752,247	0	752,247
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			627,237,723	2,639,622	629,877,345	417,994,592	1,799,773	419,794,365	209,243,131	839,849	210,082,980
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,573,236	2,097,941	4,671,177	2,476,211	1,474,580	3,950,791	97,025	623,361	720,386
4	390XXX	Structures & Improvements	5,474,720	22,863,416	28,338,136	3,881,449	16,070,009	19,951,458	1,593,271	6,793,407	8,386,678
4	391XXX	Office Furniture & Equipment	83,487	13,061,393	13,144,880	64,603	9,180,461	9,245,064	18,884	3,880,932	3,899,816
4	392XXX	Transportation Equipment	11,229,683	2,426,050	13,655,733	8,634,416	1,705,198	10,339,614	2,595,267	720,852	3,316,119
4	393000	Stores Equipment	151,524	892,101	1,043,625	117,652	627,031	744,683	33,872	265,070	298,942
4	394000	Tools, Shop & Garage Equipment	2,430,501	5,657,981	8,088,482	1,892,093	3,976,825	5,868,918	538,408	1,681,156	2,219,564

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
 For Twelve Months Ended November 30, 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
4	395000	Laboratory Equipment	20,127	308,547	328,674	15,179	216,868	232,047	4,948	91,679	96,627
4	396XXX	Power Operated Equipment	3,303,298	1,055,548	4,358,846	2,467,478	741,913	3,209,391	835,820	313,635	1,149,455
4	397XXX	Communications Equipment	2,430,530	12,000,047	14,430,577	1,097,950	8,434,473	9,532,423	1,332,580	3,565,574	4,898,154
4	398000	Miscellaneous Equipment	1,788	79,950	81,738	1,106	56,194	57,300	682	23,756	24,438
		<b>TOTAL GENERAL PLANT</b>	<b>27,698,894</b>	<b>60,442,974</b>	<b>88,141,868</b>	<b>20,648,137</b>	<b>42,483,552</b>	<b>63,131,689</b>	<b>7,050,757</b>	<b>17,959,422</b>	<b>25,010,179</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>656,760,049</b>	<b>142,140,017</b>	<b>798,900,066</b>	<b>439,665,323</b>	<b>99,379,557</b>	<b>539,044,880</b>	<b>217,094,726</b>	<b>42,760,460</b>	<b>259,855,186</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(14,895,295)	(14,895,295)	0	(10,286,691)	(10,286,691)	0	(4,608,604)	(4,608,604)
G-ADEP		Distribution Plant	(205,317,091)	(1,697,350)	(207,014,441)	(134,989,155)	(1,157,304)	(136,146,459)	(70,327,936)	(540,046)	(70,867,982)
G-ADEP		General Plant	(9,430,350)	(17,521,552)	(26,951,902)	(6,609,306)	(12,315,373)	(18,924,679)	(2,821,044)	(5,206,179)	(8,027,223)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(214,747,441)</b>	<b>(34,114,197)</b>	<b>(248,861,638)</b>	<b>(141,598,461)</b>	<b>(23,759,368)</b>	<b>(165,357,829)</b>	<b>(73,148,980)</b>	<b>(10,354,829)</b>	<b>(83,503,809)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(254,460)	(461,785)	(716,245)	(176,787)	(324,575)	(501,362)	(77,673)	(137,210)	(214,883)
G-AAMT		Misc IT Intangible Plant - 3031XX	(13,472)	(10,574,678)	(10,588,150)	0	(7,432,623)	(7,432,623)	(13,472)	(3,142,055)	(3,155,527)
G-AAMT		Underground Storage	0	(240,408)	(240,408)	0	(166,026)	(166,026)	0	(74,382)	(74,382)
G-AAMT		General Plant - 390200, 396200	(884)	(10,772)	(11,656)	(506)	(7,571)	(8,077)	(378)	(3,201)	(3,579)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(268,816)</b>	<b>(11,287,643)</b>	<b>(11,556,459)</b>	<b>(177,293)</b>	<b>(7,930,795)</b>	<b>(8,108,088)</b>	<b>(91,523)</b>	<b>(3,356,848)</b>	<b>(3,448,371)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(215,016,257)</b>	<b>(45,401,840)</b>	<b>(260,418,097)</b>	<b>(141,775,754)</b>	<b>(31,690,163)</b>	<b>(173,465,917)</b>	<b>(73,240,503)</b>	<b>(13,711,677)</b>	<b>(86,952,180)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>441,743,792</b>	<b>96,738,177</b>	<b>538,481,969</b>	<b>297,889,569</b>	<b>67,689,394</b>	<b>365,578,963</b>	<b>143,854,223</b>	<b>29,048,783</b>	<b>172,903,006</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(102,103,548)	(102,103,548)	0	(69,319,120)	(69,319,120)	0	(32,784,428)	(32,784,428)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(16,917,538)	(16,917,538)	0	(11,887,098)	(11,887,098)	0	(5,030,440)	(5,030,440)
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	(793,469)	(793,469)	0	(538,694)	(538,694)	0	(254,775)	(254,775)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(119,814,555)</b>	<b>(119,814,555)</b>	<b>0</b>	<b>(81,744,912)</b>	<b>(81,744,912)</b>	<b>0</b>	<b>(38,069,643)</b>	<b>(38,069,643)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>441,743,792</b>	<b>(23,076,378)</b>	<b>418,667,414</b>	<b>297,889,569</b>	<b>(14,055,518)</b>	<b>283,834,051</b>	<b>143,854,223</b>	<b>(9,020,860)</b>	<b>134,833,363</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.183%	31.817%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.891%	32.109%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	441,743,792	(23,076,378)	418,667,414	297,889,569	(14,055,518)	283,834,051	143,854,223	(9,020,860)	134,833,363
	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	3,957,873	3,957,873	0	1,773,191	1,773,191
1	164100 Gas Inventory--Jackson Prairie	0	9,287,573	9,287,573	0	6,413,998	6,413,998	0	2,873,575	2,873,575
4	252000 Customer Advances	(63,908)	(1,670)	(65,578)	(8,361)	(1,174)	(9,535)	(55,547)	(496)	(56,043)
99	235199 Customer Deposits	(534,964)	0	(534,964)	(534,964)	0	(534,964)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	3,595,010	0	3,595,010	3,595,010	0	3,595,010	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(1,258,253)	0	(1,258,253)	(1,258,253)	0	(1,258,253)	0	0	0
C-WKC	Working Capital	15,458,438	7,044,089	22,502,527	15,458,438	0	15,458,438	0	7,044,089	7,044,089
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	17,196,323	22,061,056	39,257,379	17,251,870	10,370,697	27,622,567	(55,547)	11,690,359	11,634,812
	NET RATE BASE	458,940,115	(1,015,322)	457,924,793	315,141,439	(3,684,821)	311,456,618	143,798,676	2,669,499	146,468,175

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	69.060%	30.940%
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-12A</b>
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
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	68.183%	31.817%



**RESULTS OF OPERATIONS**  
**GAS-NORTH AMORTIZATION EXPENSE**  
 For Twelve Months Ended November 30, 2017  
 Average of Monthly Averages Basis

Report ID:  
**G-AMTX-12A**

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	238,307	238,307												
<b>Total Production/Transmission</b>		<b>1,156,707</b>	<b>1,156,707</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,964	5,964												
<b>Total Distribution</b>		<b>30,117</b>	<b>30,117</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	598,927	421,213	122,451	55,263		122,451	122,451		86,067	86,067		36,384	36,384	
9,4	CD-AN	9,728	7,570	2,158			2,158	2,158		1,517	1,517		641	641	
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
<b>Total General Plant - 303000</b>		<b>656,527</b>	<b>428,783</b>	<b>164,413</b>	<b>63,331</b>		<b>39,804</b>	<b>124,609</b>	<b>164,413</b>	<b>24,862</b>	<b>87,584</b>	<b>112,446</b>	<b>14,942</b>	<b>37,025</b>	<b>51,967</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	23,827,624	16,757,491	4,871,558	2,198,575		4,871,558	4,871,558		3,424,072	3,424,072		1,447,486	1,447,486	
9,4	CD-AN	16,952	13,190	3,762			3,762	3,762		2,644	2,644		1,118	1,118	
9,4	CD-ID	18,602	14,474	4,128			4,128	4,128				4,128		4,128	
	ED-AN	1,145,284	1,145,284												
	ED-ID	1,187	1,187												
	ED-WA	736,253	736,253												
8,4	GD-AA	181,658		124,541	57,117		124,541	124,541		87,536	87,536		37,005	37,005	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>25,927,560</b>	<b>18,667,879</b>	<b>5,003,989</b>	<b>2,255,692</b>		<b>4,128</b>	<b>4,999,861</b>	<b>5,003,989</b>		<b>3,514,252</b>	<b>3,514,252</b>	<b>4,128</b>	<b>1,485,609</b>	<b>1,489,737</b>
<b>Gas Underground Storage</b>															
1	GD-AN	227		227			227	227		157	157		70	70	
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>157</b>	<b>157</b>		<b>70</b>	<b>70</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	48,030	48,030												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>48,030</b>	<b>48,030</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 Amortization Expense</b>		<b>27,819,168</b>	<b>20,331,516</b>	<b>5,168,629</b>	<b>2,319,023</b>		<b>43,932</b>	<b>5,124,697</b>	<b>5,168,629</b>	<b>24,862</b>	<b>3,601,993</b>	<b>3,626,855</b>	<b>19,070</b>	<b>1,522,704</b>	<b>1,541,774</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	69.060%	30.940%
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-12A</b>
For Twelve Months Ended November 30, 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	
<b>Electric Production</b>														
	Steam (ED-AN)	(296,964,694)	(296,964,694)											
	Hydro (ED-AN)	(126,358,696)	(126,358,696)											
	Other (ED-AN)	(113,774,400)	(113,774,400)											
<b>Total Electric Production</b>		<b>(537,097,790)</b>	<b>(537,097,790)</b>											
<b>Electric Transmission</b>														
	ED-AN	(209,113,820)	(209,113,820)											
<b>Total Electric Transmission</b>		<b>(209,113,820)</b>	<b>(209,113,820)</b>											
<b>Electric Distribution</b>														
	ED-AN	(100,148)	(100,148)											
	ED-ID	(195,556,005)	(195,556,005)											
	ED-WA	(312,358,049)	(312,358,049)											
<b>Total Electric Distribution</b>		<b>(508,014,202)</b>	<b>(508,014,202)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(14,895,295)	(14,895,295)			(14,895,295)	(14,895,295)		(10,286,691)	(10,286,691)		(4,608,604)	(4,608,604)	
	GD-OR	(932,187)		(932,187)										
<b>Total Gas Underground Storage</b>		<b>(15,827,482)</b>	<b>(14,895,295)</b>	<b>(932,187)</b>		<b>(14,895,295)</b>	<b>(14,895,295)</b>		<b>(10,286,691)</b>	<b>(10,286,691)</b>		<b>(4,608,604)</b>	<b>(4,608,604)</b>	
<b>Gas Distribution</b>														
6	GD-AN	(1,697,350)	(1,697,350)			(1,697,350)	(1,697,350)		(1,157,304)	(1,157,304)		(540,046)	(540,046)	
	GD-ID	(70,327,936)	(70,327,936)			(70,327,936)	(70,327,936)				(70,327,936)		(70,327,936)	
	GD-WA	(134,989,155)	(134,989,155)			(134,989,155)	(134,989,155)	(134,989,155)		(134,989,155)				
	GD-OR	(104,132,884)		(104,132,884)										
<b>Total Gas Distribution</b>		<b>(311,147,325)</b>	<b>(207,014,441)</b>	<b>(104,132,884)</b>		<b>(205,317,091)</b>	<b>(1,697,350)</b>	<b>(207,014,441)</b>	<b>(134,989,155)</b>	<b>(1,157,304)</b>	<b>(136,146,459)</b>	<b>(70,327,936)</b>	<b>(540,046)</b>	<b>(70,867,982)</b>
<b>General Plant</b>														
	ED-AN	(46,629,159)	(46,629,159)											
	ED-ID	(9,177,189)	(9,177,189)											
	ED-WA	(18,355,567)	(18,355,567)											
7,4	CD-AA	(52,505,631)	(36,926,160)	(10,734,776)	(4,844,695)	(10,734,776)	(10,734,776)		(7,545,152)	(7,545,152)		(3,189,624)	(3,189,624)	
9,4	CD-AN	(11,740,772)	(9,135,377)	(2,605,395)		(2,605,395)	(2,605,395)		(1,831,254)	(1,831,254)		(774,141)	(774,141)	
9	CD-ID	(5,785,639)	(4,501,748)	(1,283,891)		(1,283,891)	(1,283,891)				(1,283,891)		(1,283,891)	
9	CD-WA	(3,844,086)	(2,991,045)	(853,041)		(853,041)	(853,041)	(853,041)		(853,041)				
8,4	GD-AA	(2,264,376)		(1,552,411)	(711,965)	(1,552,411)	(1,552,411)		(1,091,143)	(1,091,143)		(461,268)	(461,268)	
4	GD-AN	(2,628,970)		(2,628,970)		(2,628,970)	(2,628,970)		(1,847,824)	(1,847,824)		(781,146)	(781,146)	
	GD-ID	(1,537,153)		(1,537,153)		(1,537,153)	(1,537,153)				(1,537,153)		(1,537,153)	
	GD-WA	(5,756,265)		(5,756,265)		(5,756,265)	(5,756,265)	(5,756,265)		(5,756,265)				
	GD-OR	(4,791,403)		(4,791,403)										
<b>Total General Plant</b>		<b>(165,016,210)</b>	<b>(127,716,245)</b>	<b>(26,951,902)</b>	<b>(10,348,063)</b>	<b>(9,430,350)</b>	<b>(17,521,552)</b>	<b>(26,951,902)</b>	<b>(6,609,306)</b>	<b>(12,315,373)</b>	<b>(18,924,679)</b>	<b>(2,821,044)</b>	<b>(5,206,179)</b>	<b>(8,027,223)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,746,216,829)</b>	<b>(1,381,942,057)</b>	<b>(248,861,638)</b>	<b>(115,413,134)</b>	<b>(214,747,441)</b>	<b>(34,114,197)</b>	<b>(248,861,638)</b>	<b>(141,598,461)</b>	<b>(23,759,368)</b>	<b>(165,357,829)</b>	<b>(73,148,980)</b>	<b>(10,354,829)</b>	<b>(83,503,809)</b>

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
Print Date-Time: 2/6/2018 9:02 AM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
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	68.183%	31.817%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended November 30, 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	
<b>Production/Transmission</b>														
Franchises (302000)	ED-AN	(10,524,021)	(10,524,021)											
Misc Intangible Plt (303000)	ED-AN	(1,473,887)	(1,473,887)											
<b>Total Production/Transmission</b>		<b>(11,997,908)</b>	<b>(11,997,908)</b>											
<b>Distribution</b>														
Franchises (302000)	ED-WA	(179,452)	(179,452)											
Misc Intangible Plt (303000)	ED-WA	(34,698)	(34,698)											
<b>Total Distribution</b>		<b>(214,150)</b>	<b>(214,150)</b>											
<b>General Plant - 303000</b>														
7,4	CD-AA	(2,159,800)	(1,518,944)	(441,571)	(199,285)		(441,571)	(441,571)		(310,367)	(310,367)		(131,204)	(131,204)
9,4	CD-AN	(91,092)	(70,878)	(20,214)			(20,214)	(20,214)		(14,208)	(14,208)		(6,006)	(6,006)
	GD-ID	(77,673)		(77,673)			(77,673)	(77,673)				(77,673)		(77,673)
	GD-WA	(176,787)		(176,787)			(176,787)	(176,787)	(176,787)		(176,787)			
	GD-OR	(83,980)			(83,980)									
<b>Total General Plant - 303000</b>		<b>(2,589,332)</b>	<b>(1,589,822)</b>	<b>(716,245)</b>	<b>(283,265)</b>	<b>(254,460)</b>	<b>(461,785)</b>	<b>(716,245)</b>	<b>(176,787)</b>	<b>(324,575)</b>	<b>(501,362)</b>	<b>(77,673)</b>	<b>(137,210)</b>	<b>(214,883)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4	CD-AA	(49,815,120)	(35,033,978)	(10,184,701)	(4,596,441)		(10,184,701)	(10,184,701)		(7,158,520)	(7,158,520)		(3,026,181)	(3,026,181)
9,4	CD-AN	(42,109)	(32,764)	(9,345)			(9,345)	(9,345)		(6,568)	(6,568)		(2,777)	(2,777)
9	CD-ID	(60,710)	(47,238)	(13,472)			(13,472)	(13,472)				(13,472)		(13,472)
	ED-AN	(1,677,541)	(1,677,541)											
	ED-ID	(6,713)	(6,713)											
	ED-WA	(2,549,230)	(2,549,230)											
8,4	GD-AA	(555,197)		(380,632)	(174,565)		(380,632)	(380,632)		(267,535)	(267,535)		(113,097)	(113,097)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
<b>Total Miscellaneous IT Intangible Plant - 3031</b>		<b>(54,706,620)</b>	<b>(39,347,464)</b>	<b>(10,588,150)</b>	<b>(4,771,006)</b>	<b>(13,472)</b>	<b>(10,574,678)</b>	<b>(10,588,150)</b>		<b>(7,432,623)</b>	<b>(7,432,623)</b>	<b>(13,472)</b>	<b>(3,142,055)</b>	<b>(3,155,527)</b>
<b>Gas Underground Storage</b>														
1	GD-AN	(240,408)		(240,408)			(240,408)	(240,408)		(166,026)	(166,026)		(74,382)	(74,382)
<b>Total Gas Underground Storage</b>		<b>(240,408)</b>		<b>(240,408)</b>			<b>(240,408)</b>	<b>(240,408)</b>		<b>(166,026)</b>	<b>(166,026)</b>		<b>(74,382)</b>	<b>(74,382)</b>
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(52,686)	(37,053)	(10,772)	(4,861)		(10,772)	(10,772)		(7,571)	(7,571)		(3,201)	(3,201)
9	CD-ID	(1,702)	(1,324)	(378)			(378)	(378)				(378)		(378)
9	CD-WA	(2,281)	(1,775)	(506)			(506)	(506)	(506)		(506)			
4	ED-AN	(93,574)	(93,574)											
	ED-WA	0	0											
	GD-WA	0		0			0	0	0		0			
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(150,243)</b>	<b>(133,726)</b>	<b>(11,656)</b>	<b>(4,861)</b>	<b>(884)</b>	<b>(10,772)</b>	<b>(11,656)</b>	<b>(506)</b>	<b>(7,571)</b>	<b>(8,077)</b>	<b>(378)</b>	<b>(3,201)</b>	<b>(3,579)</b>
<b>Total Accumulated Amortization</b>		<b>(69,898,661)</b>	<b>(53,283,070)</b>	<b>(11,556,459)</b>	<b>(5,059,132)</b>	<b>(268,816)</b>	<b>(11,287,643)</b>	<b>(11,556,459)</b>	<b>(177,293)</b>	<b>(7,930,795)</b>	<b>(8,108,088)</b>	<b>(91,523)</b>	<b>(3,356,848)</b>	<b>(3,448,371)</b>

Allocation Ratios:

Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>
For Twelve Months Ended November 30, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	69.060%	30.940%
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:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 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	
99		GD-WA / ID / AN	2,275,361	0	0	0	0	2,275,361	0	0	2,275,361	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,929,635	0	0	6,983,314	6,983,314	0	0	2,030,114	2,030,114	0	916,207	
9		CD-WA / ID / AN	1,647,975	704,248	340,200	237,825	1,282,273	200,850	97,025	67,827	365,702	0	0	
		<b>TOTAL ACCOUNT</b>	<b>15,100,179</b>	<b>717,859</b>	<b>702,479</b>	<b>7,243,913</b>	<b>8,664,251</b>	<b>2,476,211</b>	<b>97,025</b>	<b>2,097,941</b>	<b>4,671,177</b>	<b>848,544</b>	<b>916,207</b>	<b>1,764,751</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,120,267	1,052,423	2,478,288	4,589,556	8,120,267	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,295,364	0	0	0	0	2,295,364	0	0	2,295,364	0	0	
99		GD-OR / AS	3,639,695	0	0	0	0	0	0	0	0	3,639,695	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,287,055	0	0	70,529,880	70,529,880	0	0	20,503,688	20,503,688	0	9,253,487	
9		CD-WA / ID / AN	24,960,946	5,561,340	5,586,535	8,273,987	19,421,862	1,586,085	1,593,271	2,359,728	5,539,084	0	0	
		<b>TOTAL ACCOUNT</b>	<b>139,303,327</b>	<b>6,613,763</b>	<b>8,064,823</b>	<b>83,393,423</b>	<b>98,072,009</b>	<b>3,881,449</b>	<b>1,593,271</b>	<b>22,863,416</b>	<b>28,338,136</b>	<b>3,639,695</b>	<b>9,253,487</b>	<b>12,893,182</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	6,911,841	1,223,799	0	5,688,042	6,911,841	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,048	0	0	0	0	0	0	3,048	3,048	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	621,312	0	0	0	0	0	0	425,959	425,959	0	195,353	
7		CD-AA	61,649,658	0	0	43,356,971	43,356,971	0	0	12,604,273	12,604,273	0	5,688,414	
9		CD-WA / ID / AN	502,905	226,520	66,212	98,573	391,305	64,603	18,884	28,113	111,600	0	0	
		<b>TOTAL ACCOUNT</b>	<b>69,688,764</b>	<b>1,450,319</b>	<b>66,212</b>	<b>49,143,586</b>	<b>50,660,117</b>	<b>64,603</b>	<b>18,884</b>	<b>13,061,393</b>	<b>13,144,880</b>	<b>0</b>	<b>5,883,767</b>	<b>5,883,767</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	39,677,907	18,830,526	7,761,397	13,085,984	39,677,907	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,094,042	0	0	0	0	8,042,218	2,360,358	1,691,466	12,094,042	0	0	
99		GD-OR / AS	4,121,046	0	0	0	0	0	0	0	0	4,121,046	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	851,018	0	0	598,504	598,504	0	0	173,991	173,991	0	78,523	
9		CD-WA / ID / AN	6,253,439	2,076,442	823,669	1,965,627	4,865,738	592,198	234,909	560,594	1,387,701	0	0	
		<b>TOTAL ACCOUNT</b>	<b>62,997,452</b>	<b>20,906,968</b>	<b>8,585,066</b>	<b>15,650,115</b>	<b>45,142,149</b>	<b>8,634,416</b>	<b>2,595,267</b>	<b>2,426,051</b>	<b>13,655,734</b>	<b>4,121,046</b>	<b>78,523</b>	<b>4,199,569</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 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	399,406	10,496	14,410	374,500	399,406	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	49,615	0	0	0	0	0	0	0	49,615	0	49,615	
8		GD-AA	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	
9		CD-WA / ID / AN	4,305,643	103,410	118,765	3,128,003	3,350,178	29,492	33,872	892,101	955,465	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,842,824</b>	<b>113,906</b>	<b>133,175</b>	<b>3,502,503</b>	<b>3,749,584</b>	<b>117,652</b>	<b>33,872</b>	<b>892,101</b>	<b>1,043,625</b>	<b>49,615</b>	<b>0</b>	<b>49,615</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,161,854	813,328	257,262	3,091,264	4,161,854	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,593,208	0	0	0	0	1,887,847	322,724	382,637	2,593,208	0	0	
99		GD-OR / AS	923,479	0	0	0	0	0	0	0	923,479	0	923,479	
8		GD-AA	3,653,623	0	0	0	0	0	0	2,504,851	2,504,851	0	1,148,772	
7		CD-AA	13,327,410	0	0	9,372,901	9,372,901	0	0	2,724,789	2,724,789	0	1,229,720	
9		CD-WA / ID / AN	1,197,030	14,888	756,257	160,252	931,397	4,246	215,683	45,704	265,633	0	0	
		<b>TOTAL ACCOUNT</b>	<b>25,856,604</b>	<b>828,216</b>	<b>1,013,519</b>	<b>12,624,417</b>	<b>14,466,152</b>	<b>1,892,093</b>	<b>538,407</b>	<b>5,657,981</b>	<b>8,088,481</b>	<b>923,479</b>	<b>2,378,492</b>	<b>3,301,971</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	71,598	0	0	71,598	71,598	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	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	
		<b>TOTAL ACCOUNT</b>	<b>71,598</b>	<b>0</b>	<b>0</b>	<b>71,598</b>	<b>71,598</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	1,120,190	210,586	26,632	882,972	1,120,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,919	0	0	0	0	14,807	4,829	119,283	138,919	0	0	
99		GD-OR / AS	40,917	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	
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	
9		CD-WA / ID / AN	29,082	1,304	416	20,908	22,628	372	119	5,963	6,454	0	0	
		<b>TOTAL ACCOUNT</b>	<b>1,846,073</b>	<b>211,890</b>	<b>27,048</b>	<b>1,154,011</b>	<b>1,392,949</b>	<b>15,179</b>	<b>4,948</b>	<b>308,546</b>	<b>328,673</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended November 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	31,962,416	14,539,133	9,512,768	7,910,515	31,962,416	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,970,058	0	0	0	0	2,395,560	747,718	826,780	3,970,058	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>37,769,892</b>	<b>14,791,299</b>	<b>9,821,681</b>	<b>8,705,470</b>	<b>33,318,450</b>	<b>2,467,477</b>	<b>835,820</b>	<b>1,055,548</b>	<b>4,358,845</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,866,275	12,193,754	6,317,090	45,355,431	63,866,275	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,179,770	0	0	0	0	686,318	493,452	0	1,179,770	0	0	0
99		GD-OR / AS	1,220,538	0	0	0	0	0	0	0	0	1,220,538	0	1,220,538
8		GD-AA	1,012,672	0	0	0	0	0	0	694,268	694,268	0	318,404	318,404
7		CD-AA	45,279,138	0	0	31,843,912	31,843,912	0	0	9,257,320	9,257,320	0	4,177,906	4,177,906
9		CD-WA / ID / AN	14,867,377	1,443,320	2,942,260	7,182,577	11,568,157	411,633	839,128	2,048,459	3,299,220	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>127,425,770</b>	<b>13,637,074</b>	<b>9,259,350</b>	<b>84,381,920</b>	<b>107,278,344</b>	<b>1,097,951</b>	<b>1,332,580</b>	<b>12,000,047</b>	<b>14,430,578</b>	<b>1,220,538</b>	<b>4,496,310</b>	<b>5,716,848</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	147,912	0	5,419	142,493	147,912	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	385,630	0	0	271,206	271,206	0	0	78,842	78,842	0	35,582	35,582
9		CD-WA / ID / AN	13,052	3,880	2,392	3,884	10,156	1,106	682	1,108	2,896	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>548,961</b>	<b>3,880</b>	<b>7,811</b>	<b>417,583</b>	<b>429,274</b>	<b>1,106</b>	<b>682</b>	<b>79,950</b>	<b>81,738</b>	<b>2,367</b>	<b>35,582</b>	<b>37,949</b>
		<b>TOTAL GENERAL PLANT</b>	<b>485,451,444</b>	<b>59,275,174</b>	<b>37,681,164</b>	<b>266,288,539</b>	<b>363,244,877</b>	<b>20,648,137</b>	<b>7,050,756</b>	<b>60,442,974</b>	<b>88,141,867</b>	<b>10,890,035</b>	<b>23,174,665</b>	<b>34,064,700</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:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended November 30, 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	10,657,311	325,627	0	10,331,684	10,657,311	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,063,599	325,627	0	16,800,882	17,126,509	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	9,329,308	3,746,460	6,861	5,575,987	9,329,308	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	887,231	0	0	0	0	0	0	608,268	608,268	0	278,963	
7		CD-AA	72,138,611	0	0	50,733,642	50,733,642	0	0	14,748,739	14,748,739	0	6,656,230	
9		CD-WA / ID / AN	181,753	0	74,450	66,970	141,420	0	21,233	19,100	40,333	0	0	
		TOTAL ACCOUNT	82,536,903	3,746,460	81,311	56,376,599	60,204,370	0	21,233	15,376,107	15,397,340	0	6,935,193	6,935,193
	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	6,352,670	0	0	4,467,706	4,467,706	0	0	1,298,803	1,298,803	0	586,161	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,352,670	0	0	4,467,706	4,467,706	0	0	1,298,803	1,298,803	0	586,161	586,161
	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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended November 30, 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
	303120	Misc Intangible Plant--Software 12.5 YR												
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	3,490,344	0	0	2,454,689	2,454,689	0	0	713,601	713,601	0	322,054	322,054
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	3,490,344	0	0	2,454,689	2,454,689	0	0	713,601	713,601	0	322,054	322,054
	303121	Misc Intangible Plant--AMI 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	1,313,339	0	0	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	1,313,339	0	0	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182
		TOTAL	216,588,059	4,072,087	81,311	151,936,090	156,089,488	1,022,594	800,838	40,151,786	41,975,218	426,123	18,097,230	18,523,353

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 ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended November 30, 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	(81,984,692)	(57,658,194)	(16,761,770)	(7,564,728)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(701,942)	(546,174)	(155,768)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(82,686,634)</u>	<u>(58,204,368)</u>	<u>(16,917,538)</u>	<u>(7,564,728)</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 November 30, 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			3,169,287	3,169,287					3,169,287
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			432	432					432
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			13	13					13
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	81,383,027	39,139,092		120,522,119	65,924,589	32,095,003	15,458,438	7,044,089	
<b>TOTAL</b>		<b>81,383,027</b>	<b>39,139,092</b>	<b>3,169,735</b>	<b>123,691,854</b>	<b>65,924,589</b>	<b>32,095,003</b>	<b>15,458,438</b>	<b>7,044,089</b>	<b>3,169,735</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						