

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended November 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	35,318,876	24,356,639	10,962,237
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	35,318,876	24,356,639	10,962,237
G-APL	Gas Net Adjusted Rate Base	483,711,154	330,160,702	153,550,452
	RATE OF RETURN	7.302%	7.377%	7.139%

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		Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES For Twelve Months Ended November 30, 2017 Ending Balance Basis		

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2014 thru 12-31-2016	100.000%	69.060%	30.940%
2	Input	Number of Customers Percent	11-01-2017 thru 11-30-2017	244,945 100.000%	162,244 66.237%	82,701 33.763%
3	G-OPS	Direct Distribution Operating Expense Percent	12-01-2016 thru 11-30-2017	14,062,726 100.000%	9,584,238 68.153%	4,478,488 31.847%
	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		400.000%	281.149%	118.851%
		Percent		100.000%	70.287%	29.713%
6	Input	Actual Therms Purchased Percent	12-01-2016 thru 11-30-2017	288,113,002 100.000%	196,444,587 68.183%	91,668,415 31.817%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2017

Ending Balance Basis

Report ID:

G-ALL-12E

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
	Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
	Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	XXXXXX
	Adjustments		0			
	Total		120,618,749	93,945,705	17,874,624	8,798,420
	Percentage		100.000%	77.887%	14.819%	7.294%
	Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913	5,339,213
	Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467	1,944,365
	Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730	XXXXXX
	Total		92,218,982	67,133,294	17,802,110	7,283,578
	Percentage		100.000%	72.798%	19.304%	7.898%
	Number of Customers at		717,579	377,285	239,822	100,472
	Percentage		100.000%	52.577%	33.421%	14.002%
	Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
	Percentage		100.000%	78.050%	14.236%	7.714%
	Total Percentages		400.000%	281.312%	81.780%	36.908%
	Average (CD AA)		100.000%	70.328%	20.445%	9.227%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended November 30, 2017

Ending Balance Basis

Report ID:

G-ALL-12E

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,097,236	0	6,996,391	4,100,845
	Direct O & M Accts 901 - 935		13,037,852	0	8,731,019	4,306,833
	Direct O & M Accts 901 - 905 Utility 9 Only		1,426,076	0	1,426,076	XXXXXX
	Total		25,561,164	0	17,153,486	8,407,678
	Percentage		100.000%	0.000%	67.108%	32.892%
	Direct Labor Accts 580 - 894		14,019,483	0	10,089,186	3,930,297
	Direct Labor Accts 901 - 935		1,733,128	0	225,934	1,507,194
	Direct Labor Accts 901 - 905 Utility 9 Only		3,804,730	0	3,804,730	XXXXXX
	Total		19,557,341	0	14,119,850	5,437,491
	Percentage		100.000%	0.000%	72.197%	27.803%
	Number of Customers at		340,294	0	239,822	100,472
	Percentage		100.000%	0.000%	70.475%	29.525%
	Net Direct Plant		701,014,767	0	451,825,089	249,189,678
	Percentage		100.000%	0.000%	64.453%	35.547%
	Total Percentages		400.000%	0.000%	274.233%	125.767%
	Average (GD AA)		100.000%	0.000%	68.558%	31.442%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended November 30, 2017
Ending Balance Basis

Report ID:
G-ALL-12E

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)		100.000%	77.808%	22.192%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2016 thru 12-31-2016	226,090,634	154,438,073	71,652,561	
			100.000%	68.308%	31.692%	
11	Book Depreciation Percent	12-01-2016 thru 11-30-2017	21,250,741	14,428,117	6,822,624	
			100.000%	67.895%	32.105%	
12	Net Gas Plant (before DFIT) Percent	11-01-2017 thru 11-30-2017	569,983,717	387,533,764	182,449,953	
			100.000%	67.990%	32.010%	
13	G-PLT Net Gas General Plant Percent	11-01-2017 thru 11-30-2017	65,168,369	47,513,442	17,654,927	
			100.000%	72.909%	27.091%	
14	Net Allocated Schedule M's Percent	12-01-2016 thru 11-30-2017	-41,236,687	-27,735,554	-13,501,133	
			100.000%	67.259%	32.741%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12E
For Twelve Months Ended November 30, 2017		
Ending Balance 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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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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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	
	DISTRIBUTION EXPENSES:										
	OPERATION										
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
	MAINTENANCE										
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
	TOTAL DISTRIBUTION OPERATING EXP		14,062,726	3,872,266	17,934,992	9,584,238	2,639,064	12,223,302	4,478,488	1,233,202	5,711,690
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
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		34,402,861	98,708	34,501,569	25,849,758	67,302	25,917,060	8,553,103	31,406	8,584,509
	TOTAL DISTRIBUTION EXPENSES		48,465,587	3,970,974	52,436,561	35,433,996	2,706,366	38,140,362	13,031,591	1,264,608	14,296,199

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For Twelve Months Ended November 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	159,348	159,348	0	105,547	105,547	0	53,801	53,801
2	902000	Meter Reading Expenses	1,925,152	103,903	2,029,055	1,787,384	68,822	1,856,206	137,768	35,081	172,849
2	903XXX	Customer Records & Collection Expenses	1,189,945	4,835,598	6,025,543	828,698	3,202,955	4,031,653	361,247	1,632,643	1,993,890
2	904000	Uncollectible Accounts	0	1,753,328	1,753,328	0	1,161,352	1,161,352	0	591,976	591,976
2	905000	Misc Customer Accounts	0	160,026	160,026	0	105,996	105,996	0	54,030	54,030
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,115,097	7,012,203	10,127,300	2,616,082	4,644,672	7,260,754	499,015	2,367,531	2,866,546
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,117,935	162,753	10,280,688	8,654,773	107,803	8,762,576	1,463,162	54,950	1,518,112
2	909000	Advertising	3,766	542,714	546,480	3,633	359,477	363,110	133	183,237	183,370
2	910000	Misc Customer Service & Info Exp	0	181,576	181,576	0	120,270	120,270	0	61,306	61,306
TOTAL CUSTOMER SERVICE & INFO EXP			10,121,701	887,043	11,008,744	8,658,406	587,550	9,245,956	1,463,295	299,493	1,762,788
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	
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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		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	30,632,876	188,947,886	66,997,296	13,601,806	80,599,102
NET OPERATING INCOME (LOSS) BEFORE FIT					50,127,643		34,542,989			15,584,654	
G-FIT		FEDERAL INCOME TAX			7,380,986			5,208,733		2,172,253	
G-FIT		DEFERRED FEDERAL INCOME TAX			7,448,134			4,992,604		2,455,530	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(20,353)			(14,987)		(5,366)	
GAS NET OPERATING INCOME (LOSS)					35,318,876		24,356,639			10,962,237	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended November 30, 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%		69.060%		30.940%			
G-ALL 2	Number of Customers		100.000%		66.237%		33.763%			
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:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended November 30, 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	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	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended November 30, 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	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
		TOTAL PURCHASED GAS COSTS	166,575,351	0	166,575,351	113,217,752	0	113,217,752	53,357,599	0	53,357,599

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:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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	107,803	321,639	61,926	54,950	116,876
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	107,803	8,762,576	1,463,162	54,950	1,518,112

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.237%	33.763%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended November 30, 2017 Ending Balance 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	483,711,154	330,160,702	153,550,452
	Interest Deduction for FIT Calculation	14,048,355	9,607,676	4,440,679
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended November 30, 2017				
Ending Balance 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	155,676,304	68,706,830
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	34,542,989	15,584,654
G-INT	Less: Interest Expense	14,048,355	9,607,676	4,440,679
G-SCM	Schedule M Adjustments	(14,990,757)	(10,053,219)	(4,937,538)
	Taxable Net Operating Income	21,088,531	14,882,094	6,206,437
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	7,380,986	5,208,733	2,172,253
G-DTE	Deferred FIT	7,448,134	4,992,604	2,455,530
99	411400 Amortized Investment Tax Credit	(20,353)	(14,987)	(5,366)
	Total FIT/Deferred FIT & ITC	14,808,767	10,186,350	4,622,417
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
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	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	1,024,898	1,024,898	0	696,828	696,828	0	328,070	328,070
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	201,538	201,538	0	94,885	94,885
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	(795,708)	(795,708)	0	(374,623)	(374,623)
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	(187,685)	(187,685)	0	(88,363)	(88,363)
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	39,398	39,398	0	20,083	20,083
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	(4,915,303)	(4,915,303)	0	(2,314,147)	(2,314,147)
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
		TOTAL SCHEDULE M ADJUSTMENTS	31,212,957	(41,236,687)	(14,990,757)	17,682,336	(27,735,555)	(10,053,219)	8,563,594	(13,501,132)	(4,937,538)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	69.060%	30.940%
G-ALL	2	Number of Customers	100.000%	66.237%	33.763%
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)	100.000%	67.990%	32.010%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended November 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	11,172,643	7,514,608	3,658,035
99	410100	Deferred Federal Income Tax Exp	(3,558,455)	(2,423,642)	(1,134,813)
		SUBTOTAL	7,614,188	5,090,966	2,523,222
14	411100	Deferred Federal Income Tax Expense - Allocated	(179,847)	(120,963)	(58,884)
99	411100	Deferred Federal Income Tax Exp	13,793	22,601	(8,808)
		SUBTOTAL	(166,054)	(98,362)	(67,692)
		Total Deferred Federal Income Tax Expense	7,448,134	4,992,604	2,455,530

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.259%	32.741%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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
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	44,081,811	44,103,044	0	30,983,783	30,983,783	21,233	13,098,028	13,119,261
		TOTAL INTANGIBLE PLANT	1,823,432	45,961,635	47,785,067	1,022,594	32,305,055	33,327,649	800,838	13,656,580	14,457,418
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	893,591	893,591	0	385,904	385,904
1	351XXX	Structures & Improvements	0	2,244,599	2,244,599	0	1,550,120	1,550,120	0	694,479	694,479
1	352XXX	Wells	0	18,945,388	18,945,388	0	13,083,685	13,083,685	0	5,861,703	5,861,703
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	12,368,113	12,368,113	0	8,541,419	8,541,419	0	3,826,694	3,826,694
1	355000	Measuring & Regulating Equipment	0	1,038,869	1,038,869	0	717,443	717,443	0	321,426	321,426
1	356000	Purification Equipment	0	403,713	403,713	0	278,804	278,804	0	124,909	124,909
1	357000	Other Equipment	0	2,333,931	2,333,931	0	1,611,813	1,611,813	0	722,118	722,118
		TOTAL UNDERGROUND STORAGE PLAN	0	39,658,585	39,658,585	0	27,398,191	27,398,191	0	12,260,394	12,260,394
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	225,943	0	225,943	123,263	0	123,263	102,680	0	102,680
6	375000	Structures & Improvements	985,306	0	985,306	610,349	0	610,349	374,957	0	374,957
6	376000	Mains	326,274,641	2,512,521	328,787,162	213,150,918	1,713,112	214,864,030	113,123,723	799,409	113,923,132
6	378000	Measuring & Reg Station Equip-General	6,080,573	127,101	6,207,674	3,733,507	86,661	3,820,168	2,347,066	40,440	2,387,506
6	379000	Measuring & Reg Station Equip-City Gate	6,882,845	0	6,882,845	2,372,224	0	2,372,224	4,510,621	0	4,510,621
6	380000	Services	232,974,023	0	232,974,023	159,303,284	0	159,303,284	73,670,739	0	73,670,739
6	381000	Meters	78,564,246	0	78,564,246	54,699,899	0	54,699,899	23,864,347	0	23,864,347
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	3,390,377	0	3,390,377	2,640,526	0	2,640,526	749,851	0	749,851
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	655,466,549	2,639,622	658,106,171	436,697,895	1,799,773	438,497,668	218,768,654	839,849	219,608,503
		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	6,522,993	23,210,366	29,733,359	4,922,862	16,313,870	21,236,732	1,600,131	6,896,496	8,496,627
4	391XXX	Office Furniture & Equipment	111,461	15,583,695	15,695,156	92,577	10,953,312	11,045,889	18,884	4,630,383	4,649,267
4	392XXX	Transportation Equipment	11,746,494	2,493,121	14,239,615	9,146,510	1,752,340	10,898,850	2,599,984	740,781	3,340,765
4	393000	Stores Equipment	160,407	920,627	1,081,034	119,589	647,081	766,670	40,818	273,546	314,364
4	394000	Tools, Shop & Garage Equipment	2,439,532	6,064,878	8,504,410	1,903,301	4,262,821	6,166,122	536,231	1,802,057	2,338,288

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended November 30, 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
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	3,292,031	1,049,358	4,341,389	2,456,212	737,562	3,193,774	835,819	311,796	1,147,615
4	397XXX	Communications Equipment	2,451,267	13,632,440	16,083,707	1,119,274	9,581,833	10,701,107	1,331,993	4,050,607	5,382,600
4	398000	Miscellaneous Equipment	3,008	79,869	82,877	1,106	56,138	57,244	1,902	23,731	25,633
		TOTAL GENERAL PLANT	29,566,570	65,442,152	95,008,722	22,498,855	45,997,326	68,496,181	7,067,715	19,444,826	26,512,541
		TOTAL PLANT IN SERVICE	686,856,551	153,701,994	840,558,545	460,219,344	107,500,345	567,719,689	226,637,207	46,201,649	272,838,856
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,246,842)	(15,246,842)	0	(10,529,469)	(10,529,469)	0	(4,717,373)	(4,717,373)
G-ADEP		Distribution Plant	(212,157,368)	(1,731,071)	(213,888,439)	(139,358,188)	(1,180,296)	(140,538,484)	(72,799,180)	(550,775)	(73,349,955)
G-ADEP		General Plant	(10,355,461)	(19,484,892)	(29,840,353)	(7,287,393)	(13,695,346)	(20,982,739)	(3,068,068)	(5,789,546)	(8,857,614)
		TOTAL ACCUMULATED DEPRECIATION	(222,512,829)	(36,462,805)	(258,975,634)	(146,645,581)	(25,405,111)	(172,050,692)	(75,867,248)	(11,057,694)	(86,924,942)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(274,363)	(524,091)	(798,454)	(189,219)	(368,368)	(557,587)	(85,144)	(155,723)	(240,867)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(15,536)	(10,544,684)	(10,560,220)	0	(7,411,542)	(7,411,542)	(15,536)	(3,133,142)	(3,148,678)
G-AAAMT		Underground Storage	0	(240,523)	(240,523)	0	(166,105)	(166,105)	0	(74,418)	(74,418)
G-AAAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(289,899)	(11,309,298)	(11,599,197)	(189,219)	(7,946,015)	(8,135,234)	(100,680)	(3,363,283)	(3,463,963)
		TOTAL ACCUMULATED DEPR/AMORT	(222,802,728)	(47,772,103)	(270,574,831)	(146,834,800)	(33,351,126)	(180,185,926)	(75,967,928)	(14,420,977)	(90,388,905)
		NET GAS UTILITY PLANT before DFIT	464,053,823	105,929,891	569,983,714	313,384,544	74,149,219	387,533,763	150,669,279	31,780,672	182,449,951
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(107,131,169)	(107,131,169)	0	(72,838,482)	(72,838,482)	0	(34,292,687)	(34,292,687)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(19,061,247)	(19,061,247)	0	(13,393,863)	(13,393,863)	0	(5,667,384)	(5,667,384)
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	(741,491)	(741,491)	0	(504,140)	(504,140)	0	(237,351)	(237,351)
		TOTAL ACCUMULATED DFIT	0	(126,933,907)	(126,933,907)	0	(86,736,485)	(86,736,485)	0	(40,197,422)	(40,197,422)
		NET GAS UTILITY PLANT	464,053,823	(21,004,016)	443,049,807	313,384,544	(12,587,266)	300,797,278	150,669,279	(8,416,750)	142,252,529

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)	100.000%	67.990%	32.010%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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	464,053,823	(21,004,016)	443,049,807	313,384,544	(12,587,266)	300,797,278	150,669,279	(8,416,750)	142,252,529
	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	16,354,852	16,354,852	0	11,294,661	11,294,661	0	5,060,191	5,060,191
4	252000 Customer Advances	(3,368)	0	(3,368)	0	0	0	(3,368)	0	(3,368)
99	235199 Customer Deposits	(548,091)	0	(548,091)	(548,091)	0	(548,091)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	6,110,268	0	6,110,268	6,110,268	0	6,110,268	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(2,138,594)	0	(2,138,594)	(2,138,594)	0	(2,138,594)	0	0	0
C-WKC	Working Capital	10,687,307	4,467,909	15,155,216	10,687,307	0	10,687,307	0	4,467,909	4,467,909
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	14,107,522	26,553,825	40,661,347	14,110,890	15,252,534	29,363,424	(3,368)	11,301,291	11,297,923
	NET RATE BASE	478,161,345	5,549,809	483,711,154	327,495,434	2,665,268	330,160,702	150,665,911	2,884,541	153,550,452

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:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended November 30, 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	
Electric Production														
	Steam (ED-AN)	8,076,779	8,076,779											
	Hydro (ED-AN)	11,501,620	11,501,620											
	Other (ED-AN)	9,721,915	9,721,915											
Total Electric Production		29,300,314	29,300,314											
Electric Transmission														
	ED-AN	12,278,682	12,278,682											
Total Electric Transmission		12,278,682	12,278,682											
Electric Distribution														
	ED-AN	54,626	54,626											
	ED-ID	16,848,089	16,848,089											
	ED-WA	29,623,581	29,623,581											
Total Electric Distribution		46,526,296	46,526,296											
Gas Underground Storage														
1	GD-AN	769,824		769,824		769,824	769,824		531,640	531,640		238,184	238,184	
	GD-OR	135,829			135,829									
Total Gas Underground Storage		905,653		769,824	135,829	769,824	769,824		531,640	531,640		238,184	238,184	
Gas Distribution														
6	GD-AN	98,708		98,708		98,708	98,708		67,302	67,302		31,406	31,406	
	GD-ID	5,148,921		5,148,921		5,148,921	5,148,921				5,148,921		5,148,921	
	GD-WA	10,516,207		10,516,207		10,516,207	10,516,207	10,516,207		10,516,207				
	GD-OR	7,107,951			7,107,951									
Total Gas Distribution		22,871,787		15,763,836	7,107,951	15,665,128	98,708	15,763,836	10,516,207	67,302	10,583,509	5,148,921	31,406	5,180,327
General Plant														
	ED-AN	2,882,792	2,882,792											
	ED-ID	236,233	236,233											
	ED-WA	688,281	688,281											
7,4	CD-AA	18,434,931	12,964,919	3,769,021	1,700,991		3,769,021	3,769,021		2,649,132	2,649,132		1,119,889	
9,4	CD-AN	1,053,020	819,344	233,676			233,676	233,676		164,244	164,244		69,432	
9	CD-ID	349,722	272,115	77,607		77,607	77,607	77,607				77,607	77,607	
9	CD-WA	279,087	217,155	61,932		61,932	61,932	61,932		61,932	61,932			
8,4	GD-AA	373,256		255,897	117,359		255,897	255,897		179,862	179,862		76,035	
4	GD-AN	35,819		35,819			35,819	35,819		25,176	25,176		10,643	
	GD-ID	50,509		50,509		50,509	50,509	50,509				50,509	50,509	
	GD-WA	232,621		232,621		232,621	232,621	232,621		232,621	232,621			
	GD-OR	186,990			186,990									
Total General Plant		24,803,261	18,080,839	4,717,082	2,005,340	422,669	4,294,413	4,717,082	294,553	3,018,414	3,312,967	128,116	1,275,999	1,404,115
Total Depreciation Expense		136,685,993	106,186,131	21,250,742	9,249,120	16,087,797	5,162,945	21,250,742	10,810,760	3,617,356	14,428,116	5,277,037	1,545,589	6,822,626

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/6/2018 9:04 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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
 Ending Balance Basis

Report ID:
G-AMTX-12E

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		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	238,307	238,307												
Total Production/Transmission		1,156,707	1,156,707												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,964	5,964												
Total Distribution		30,117	30,117												
General Plant - 303000															
7,4	CD-AA	598,927	421,213	122,451	55,263		122,451	122,451		86,067	86,067		36,384	36,384	
9,4	CD-AN	9,728	7,570	2,158			2,158	2,158		1,517	1,517		641	641	
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		656,527	428,783	164,413	63,331		39,804	124,609	164,413	24,862	87,584	112,446	14,942	37,025	51,967
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	23,827,624	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										
Total Miscellaneous IT Intangible Plant - 3031XX		25,927,560	18,667,879	5,003,989	2,255,692		4,128	4,999,861	5,003,989		3,514,252	3,514,252	4,128	1,485,609	1,489,737
Gas Underground Storage															
1	GD-AN	227		227			227	227		157	157		70	70	
Total Gas Underground Storage		227		227			227	227		157	157		70	70	
General Plant - 390200, 396200															
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										
Total General Plant- 390200, 396200		48,030	48,030	0	0		0	0		0	0		0	0	
Total Amortization Expense		27,819,168	20,331,516	5,168,629	2,319,023		43,932	5,124,697	5,168,629	24,862	3,601,993	3,626,855	19,070	1,522,704	1,541,774

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:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended November 30, 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	
Electric Production														
	Steam (ED-AN)	(298,628,165)	(298,628,165)											
	Hydro (ED-AN)	(130,607,223)	(130,607,223)											
	Other (ED-AN)	(118,594,001)	(118,594,001)											
Total Electric Production		(547,829,389)	(547,829,389)											
Electric Transmission														
	ED-AN	(211,613,983)	(211,613,983)											
Total Electric Transmission		(211,613,983)	(211,613,983)											
Electric Distribution														
	ED-AN	(129,262)	(129,262)											
	ED-ID	(202,147,682)	(202,147,682)											
	ED-WA	(322,922,480)	(322,922,480)											
Total Electric Distribution		(525,199,424)	(525,199,424)											
Gas Underground Storage														
1	GD-AN	(15,246,842)	(15,246,842)		(15,246,842)	(15,246,842)		(10,529,469)	(10,529,469)		(4,717,373)	(4,717,373)		
	GD-OR	(1,000,732)		(1,000,732)										
Total Gas Underground Storage		(16,247,574)	(15,246,842)	(1,000,732)	(15,246,842)	(15,246,842)		(10,529,469)	(10,529,469)		(4,717,373)	(4,717,373)		
Gas Distribution														
6	GD-AN	(1,731,071)	(1,731,071)		(1,731,071)	(1,731,071)		(1,180,296)	(1,180,296)		(550,775)	(550,775)		
	GD-ID	(72,799,180)	(72,799,180)		(72,799,180)	(72,799,180)				(72,799,180)			(72,799,180)	
	GD-WA	(139,358,188)	(139,358,188)		(139,358,188)	(139,358,188)	(139,358,188)		(139,358,188)					
	GD-OR	(106,498,750)		(106,498,750)										
Total Gas Distribution		(320,387,189)	(213,888,439)	(106,498,750)	(212,157,368)	(1,731,071)	(213,888,439)	(139,358,188)	(1,180,296)	(140,538,484)	(72,799,180)	(550,775)	(73,349,955)	
General Plant														
	ED-AN	(48,461,930)	(48,461,930)											
	ED-ID	(9,768,448)	(9,768,448)											
	ED-WA	(19,009,016)	(19,009,016)											
7,4	CD-AA	(60,111,264)	(42,275,050)	(12,289,748)	(12,289,748)	(12,289,748)		(8,638,095)	(8,638,095)		(3,651,653)	(3,651,653)		
9,4	CD-AN	(12,377,587)	(9,630,877)	(2,746,710)	(2,746,710)	(2,746,710)		(1,930,580)	(1,930,580)		(816,130)	(816,130)		
9	CD-ID	(6,041,955)	(4,701,185)	(1,340,770)	(1,340,770)	(1,340,770)				(1,340,770)			(1,340,770)	
9	CD-WA	(4,178,522)	(3,251,266)	(927,256)	(927,256)	(927,256)	(927,256)		(927,256)					
8,4	GD-AA	(2,395,158)		(1,642,072)	(1,642,072)	(1,642,072)		(1,154,163)	(1,154,163)		(487,909)	(487,909)		
4	GD-AN	(2,806,362)		(2,806,362)		(2,806,362)		(1,972,508)	(1,972,508)		(833,854)	(833,854)		
	GD-ID	(1,727,298)		(1,727,298)		(1,727,298)				(1,727,298)			(1,727,298)	
	GD-WA	(6,360,137)		(6,360,137)		(6,360,137)	(6,360,137)		(6,360,137)					
	GD-OR	(5,008,482)		(5,008,482)										
Total General Plant		(178,246,159)	(137,097,772)	(29,840,353)	(11,308,034)	(10,355,461)	(19,484,892)	(29,840,353)	(7,287,393)	(13,695,346)	(20,982,739)	(3,068,068)	(5,789,546)	(8,857,614)
Total Accumulated Depreciation		(1,799,523,718)	(1,421,740,568)	(258,975,634)	(118,807,516)	(222,512,829)	(36,462,805)	(258,975,634)	(146,645,581)	(25,405,111)	(172,050,692)	(75,867,248)	(11,057,694)	(86,924,942)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/6/2018 9:04 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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 ACCUMULATED AMORTIZATION
 For Twelve Months Ended November 30, 2017
 Ending Balance Basis

Report ID:
G-AAMT-12E

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	(10,983,221)	(10,983,221)												
Misc Intangible Plt (303000)	ED-AN	(1,594,788)	(1,594,788)												
Total Production/Transmission		(12,578,009)	(12,578,009)												
Distribution															
Franchises (302000)	ED-WA	(191,529)	(191,529)												
Misc Intangible Plt (303000)	ED-WA	(36,318)	(36,318)												
Total Distribution		(227,847)	(227,847)												
General Plant - 303000															
7,4	CD-AA	(2,459,263)	(1,729,550)	(502,797)	(226,916)		(502,797)	(502,797)		(353,401)	(353,401)		(149,396)	(149,396)	
9,4	CD-AN	(95,957)	(74,663)	(21,294)			(21,294)	(21,294)		(14,967)	(14,967)		(6,327)	(6,327)	
	GD-ID	(85,144)		(85,144)			(85,144)	(85,144)				(85,144)		(85,144)	
	GD-WA	(189,219)		(189,219)			(189,219)	(189,219)	(189,219)						
	GD-OR	(88,014)			(88,014)										
Total General Plant - 303000		(2,917,597)	(1,804,213)	(798,454)	(314,930)		(274,363)	(524,091)	(798,454)	(189,219)	(368,368)	(557,587)	(85,144)	(155,723)	(240,867)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(50,271,431)	(35,354,891)	(10,277,995)	(4,638,545)		(10,277,995)	(10,277,995)		(7,224,094)	(7,224,094)		(3,053,901)	(3,053,901)	
9,4	CD-AN	(50,776)	(39,508)	(11,268)			(11,268)	(11,268)		(7,920)	(7,920)		(3,348)	(3,348)	
9	CD-ID	(70,011)	(54,475)	(15,536)			(15,536)	(15,536)				(15,536)		(15,536)	
	ED-AN	(2,167,833)	(2,167,833)												
	ED-ID	0	0												
	ED-WA	(2,381,568)	(2,381,568)												
8,4	GD-AA	(372,562)		(255,421)	(117,141)		(255,421)	(255,421)		(179,528)	(179,528)		(75,893)	(75,893)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031		(55,314,181)	(39,998,275)	(10,560,220)	(4,755,686)		(15,536)	(10,544,684)	(10,560,220)		(7,411,542)	(7,411,542)	(15,536)	(3,133,142)	(3,148,678)
Gas Underground Storage															
1	GD-AN	(240,523)		(240,523)			(240,523)	(240,523)		(166,105)	(166,105)		(74,418)	(74,418)	
Total Gas Underground Storage		(240,523)		(240,523)			(240,523)	(240,523)		(166,105)	(166,105)		(74,418)	(74,418)	
General Plant - 390200, 396200															
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	
9	CD-WA	0	0	0			0	0		0	0		0	0	
4	ED-AN	(92,924)	(92,924)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total General Plant - 390200, 396200		(92,924)	(92,924)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization		(71,371,081)	(54,701,268)	(11,599,197)	(5,070,616)		(289,899)	(11,309,298)	(11,599,197)	(189,219)	(7,946,015)	(8,135,234)	(100,680)	(3,363,283)	(3,463,963)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E
For Twelve Months Ended November 30, 2017		
Ending Balance 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:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 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
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	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
	TOTAL ACCOUNT	15,362,663	727,301	702,479	7,248,798	8,678,578	2,722,307	97,025	2,099,361	4,918,693	848,544	916,848	1,765,392
	390XXX Structures & Improvements												
99	ED-WA / ID / AN	8,239,126	1,052,423	2,554,226	4,632,477	8,239,126	0	0	0	0	0	0	0
99	GD-WA / ID / AN	3,330,677	0	0	0	0	3,330,677	0	0	3,330,677	0	0	0
99	GD-OR / AS	3,649,256	0	0	0	0	0	0	0	0	3,649,256	0	3,649,256
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	102,006,424	0	0	71,739,078	71,739,078	0	0	20,855,213	20,855,213	0	9,412,133	9,412,133
9	CD-WA / ID / AN	24,998,735	5,582,730	5,610,588	8,257,948	19,451,266	1,592,185	1,600,131	2,355,153	5,547,469	0	0	0
	TOTAL ACCOUNT	142,224,218	6,635,153	8,164,814	84,629,503	99,429,470	4,922,862	1,600,131	23,210,366	29,733,359	3,649,256	9,412,133	13,061,389
	391XXX Office Furniture & Equipment												
99	ED-WA / ID / AN	6,505,708	971,846	0	5,533,862	6,505,708	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	735,123	0	0	0	0	0	0	503,986	503,986	0	231,137	231,137
7	CD-AA	73,623,638	0	0	51,778,032	51,778,032	0	0	15,052,353	15,052,353	0	6,793,253	6,793,253
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
	TOTAL ACCOUNT	81,490,027	1,296,452	66,212	57,407,816	58,770,480	92,577	18,884	15,583,696	15,695,157	0	7,024,390	7,024,390
	392XXX Transportation Equipment												
99	ED-WA / ID / AN	41,919,391	19,859,998	8,247,207	13,812,186	41,919,391	0	0	0	0	0	0	0
99	GD-WA / ID / AN	12,614,244	0	0	0	0	8,552,148	2,365,911	1,696,185	12,614,244	0	0	0
99	GD-OR / AS	4,234,452	0	0	0	0	0	0	0	0	4,234,452	0	4,234,452
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	6,449,898	2,084,028	820,739	2,113,835	5,018,602	594,361	234,073	602,862	1,431,296	0	0	0
	TOTAL ACCOUNT	66,167,234	21,944,026	9,067,946	16,593,609	47,605,581	9,146,509	2,599,984	2,493,121	14,239,614	4,234,452	87,587	4,322,039

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 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
	393000	Stores Equipment										
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0
99		GD-OR / AS	48,630	0	0	0	0	0	0	0	48,630	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,474,219	110,200	143,121	3,228,024	3,481,345	31,429	40,818	920,627	992,874	0
		TOTAL ACCOUNT	5,010,259	120,661	157,484	3,602,450	3,880,595	119,589	40,818	920,627	1,081,034	48,630
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	4,383,666	808,146	259,847	3,315,673	4,383,666	0	0	0	0	0
99		GD-WA / ID / AN	2,612,146	0	0	0	0	1,899,111	320,550	392,485	2,612,146	0
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	919,536	0
8		GD-AA	4,133,262	0	0	0	0	0	0	2,833,682	2,833,682	0
7		CD-AA	13,662,734	0	0	9,608,728	9,608,728	0	0	2,793,346	2,793,346	0
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
		TOTAL ACCOUNT	26,906,589	822,838	1,016,095	13,083,469	14,922,402	1,903,301	536,231	6,064,879	8,504,411	919,536
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	113,841	0	0	113,841	113,841	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		TOTAL ACCOUNT	113,841	0	0	113,841	113,841	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,413,246	210,583	26,627	1,176,036	1,413,246	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
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0
		TOTAL ACCOUNT	2,138,928	211,886	27,043	1,447,067	1,685,996	15,117	4,928	308,436	328,481	40,917

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended November 30, 2017	
Ending Balance 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	31,946,906	14,314,857	9,564,602	8,067,447	31,946,906	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,952,602	0	0	0	0	2,384,295	747,718	820,589	3,952,602	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
		TOTAL ACCOUNT	37,736,926	14,567,023	9,873,515	8,862,402	33,302,940	2,456,212	835,820	1,049,357	4,341,389	43,834	48,763	92,597
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,165,964	11,952,352	6,701,385	45,512,227	64,165,964	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	1,216,105	0	0	0	0	0	0	0	0	1,216,105	0	1,216,105
8		GD-AA	1,151,163	0	0	0	0	0	0	789,214	789,214	0	361,949	361,949
7		CD-AA	52,809,916	0	0	37,140,158	37,140,158	0	0	10,796,987	10,796,987	0	4,872,771	4,872,771
9		CD-WA / ID / AN	14,960,231	1,521,427	2,944,192	7,174,787	11,640,406	433,908	839,679	2,046,238	3,319,825	0	0	0
		TOTAL ACCOUNT	135,481,059	13,473,779	9,645,577	89,827,172	112,946,528	1,119,274	1,331,993	13,632,439	16,083,706	1,216,105	5,234,720	6,450,825
	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	18,551	3,880	6,671	3,884	14,435	1,106	1,902	1,108	4,116	0	0	0
		TOTAL ACCOUNT	555,847	3,880	13,517	417,660	435,057	1,106	1,902	79,869	82,877	2,367	35,546	37,913
		TOTAL GENERAL PLANT	513,187,591	59,802,999	38,734,682	283,233,787	381,771,468	22,498,854	7,067,716	65,442,151	95,008,721	11,003,641	25,403,761	36,407,402

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-12E
For Twelve Months Ended November 30, 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	10,693,280	319,716	0	10,373,564	10,693,280	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	22,099,568	319,716	0	16,842,762	17,162,478	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	11,775,629	3,227,557	0	8,548,072	11,775,629	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	650,337	0	0	0	0	0	0	445,858	445,858	0	204,479	
7		CD-AA	78,069,792	0	0	54,904,923	54,904,923	0	0	15,961,369	15,961,369	0	7,203,500	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		TOTAL ACCOUNT	90,679,670	3,227,557	74,450	63,521,645	66,823,652	0	21,233	16,426,806	16,448,039	0	7,407,979	7,407,979
	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	4,232,721	0	0	2,976,788	2,976,788	0	0	865,380	865,380	0	390,553	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,232,721	0	0	2,976,788	2,976,788	0	0	865,380	865,380	0	390,553	390,553
	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-12E
For Twelve Months Ended November 30, 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	
	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	0
99		GD-WA / ID / AN	0	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	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	28,888,105	0	0	20,316,427	20,316,427	0	0	5,906,173	5,906,173	0	2,665,505	2,665,505	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	28,888,105	0	0	20,316,427	20,316,427	0	0	5,906,173	5,906,173	0	2,665,505	2,665,505	0
	303121	Misc Intangible Plant--AMI Software													
99		ED-WA / ID / AN	0	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	0
99		GD-OR / AS	0	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	0
7		CD-AA	1,313,339	0	0	923,645	923,645	0	0	268,512	268,512	0	121,182	121,182	0
9		CD-WA / ID / AN	0	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	0
		TOTAL	248,044,607	3,547,273	74,450	175,493,836	179,115,559	1,022,594	800,838	45,961,634	47,785,066	426,123	20,717,859	21,143,982	

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 ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended November 30, 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	(92,440,635)	(65,011,650)	(18,899,488)	(8,529,497)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(728,941)	(567,182)	(161,759)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(93,169,576)</u>	<u>(65,578,832)</u>	<u>(19,061,247)</u>	<u>(8,529,497)</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
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				***** ELECTRIC *****		***** GAS NORTH *****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,194,328	3,194,328					3,194,328
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			(23)	(23)					(23)
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			1	1					1
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(12)	(12)					(12)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	58,587,484	26,398,347		84,985,831	47,900,177	21,930,438	10,687,307	4,467,909	
TOTAL		58,587,484	26,398,347	3,194,294	88,180,125	47,900,177	21,930,438	10,687,307	4,467,909	3,194,294

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						