

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	34,059,933	23,444,620	10,615,313
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	34,059,933	23,444,620	10,615,313
G-APL	Gas Net Adjusted Rate Base	454,333,116	309,342,581	144,990,535
	RATE OF RETURN	7.497%	7.579%	7.321%

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 October 31, 2017
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	100.000%	70.530%	29.470%
2	Input	Number of Customers - AMA Percent	11-01-2016 thru 10-31-2017	241,374 100.000%	159,859 66.229%	81,515 33.771%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2016 thru 10-31-2017	13,680,878 100.000%	9,329,115 68.191%	4,351,763 31.809%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accounts 798 - 894		5,323,361	3,454,659	1,868,702
		Direct O & M Accounts 901 - 935		9,416,445	7,934,424	1,482,021
		Total		14,739,806	11,389,083	3,350,723
		Percentage		100.000%	77.268%	22.732%
		Direct Labor				
		Amount: Accounts 798 - 894		9,086,688	6,100,791	2,985,897
		Amount: Accounts 901 - 935		3,238,958	2,629,786	609,172
		Total		12,325,646	8,730,577	3,595,069
		Percentage		100.000%	70.833%	29.167%
		Total Number of Customers		239,822	158,677	81,145
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		428,218,603	286,411,181	141,807,422
		Percentage		100.000%	66.884%	33.116%
4		Total Four Factor Allocators Percent		400.000%	281.149%	118.851%
				100.000%	70.287%	29.713%
6	Input	Actual Therms Purchased Percent	11-01-2016 thru 10-31-2017	280,319,273 100.000%	190,981,560 68.130%	89,337,713 31.870%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
	Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
	Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	XXXXXX
	Adjustments		0			
	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 October 31, 2017
Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended October 31, 2017
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Report ID:
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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	11-01-2016 thru 10-31-2017	21,081,559	14,319,555	6,762,004	
			100.000%	67.925%	32.075%	
12	Net Gas Plant (before DFIT) - AMA Percent	10-01-2016 thru 10-31-2017	534,257,801	362,789,591	171,468,210	
			100.000%	67.905%	32.095%	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2016 thru 10-31-2017	60,600,944	43,704,281	16,896,663	
			100.000%	72.118%	27.882%	
14	Net Allocated Schedule M's - AMA Percent	11-01-2016 thru 10-31-2017	-43,399,066	-29,234,162	-14,164,904	
			100.000%	67.361%	32.639%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000 Residential	154,592,692	0	154,592,692	109,621,511	0	109,621,511	44,971,181	0	44,971,181
99	4812XX Commercial - Firm & Interruptible	72,703,219	0	72,703,219	52,478,197	0	52,478,197	20,225,022	0	20,225,022
99	4813XX Industrial-Firm	3,219,391	0	3,219,391	1,962,380	0	1,962,380	1,257,011	0	1,257,011
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	302,904	0	302,904	271,479	0	271,479	31,425	0	31,425
99	499XXX Unbilled Revenue	884,263	0	884,263	521,355	0	521,355	362,908	0	362,908
TOTAL SALES TO ULTIMATE CUSTOMERS		231,702,469	0	231,702,469	164,854,922	0	164,854,922	66,847,547	0	66,847,547
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	80,174,209	0	80,174,209	53,689,431	0	53,689,431	26,484,778	0	26,484,778
4	488000 Miscellaneous Service Revenues	18,471	0	18,471	9,663	0	9,663	8,808	0	8,808
99	4893XX Transportation Revenues	5,631,477	0	5,631,477	5,065,718	0	5,065,718	565,759	0	565,759
99	493000 Rent from Gas Property	2,371	0	2,371	2,371	0	2,371	0	0	0
4	495XXX Other Gas Revenues	(667,393)	355,862	(311,531)	(1,059,824)	250,125	(809,699)	392,431	105,737	498,168
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		81,926,116	355,862	82,281,978	54,474,340	250,125	54,724,465	27,451,776	105,737	27,557,513
TOTAL GAS REVENUES		313,628,585	355,862	313,984,447	219,329,262	250,125	219,579,387	94,299,323	105,737	94,405,060
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	163,683,492	0	163,683,492	111,215,225	0	111,215,225	52,468,267	0	52,468,267
99	808XXX Net Natural Gas Storage Transactions	(4,362,509)	0	(4,362,509)	(2,566,908)	0	(2,566,908)	(1,795,601)	0	(1,795,601)
99	811000 Gas Used for Products Extraction	(574,204)	0	(574,204)	(386,244)	0	(386,244)	(187,960)	0	(187,960)
10	813000 Other Gas Expenses	0	1,265,958	1,265,958	0	864,751	864,751	0	401,207	401,207
99	813010 Gas Technology Institute (GTI) Expenses	116,878	0	116,878	82,034	0	82,034	34,844	0	34,844
TOTAL PRODUCTION EXPENSES		158,863,657	1,265,958	160,129,615	108,344,107	864,751	109,208,858	50,519,550	401,207	50,920,757
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	24,765	24,765	0	17,467	17,467	0	7,298	7,298
1	824000 Other Expenses	0	744,228	744,228	0	524,904	524,904	0	219,324	219,324
1	837000 Other Equipment	0	687,149	687,149	0	484,646	484,646	0	202,503	202,503
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,456,142	1,456,142	0	1,027,017	1,027,017	0	429,125	429,125
G-DEPX	Depreciation Expense-Underground Storage	0	763,228	763,228	0	538,305	538,305	0	224,923	224,923
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	119,036	119,036	0	83,956	83,956	0	35,080	35,080
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	882,491	882,491	0	622,421	622,421	0	260,070	260,070

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,338,633	2,338,633	0	1,649,438	1,649,438	0	689,195	689,195

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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	461,767	1,201,580	1,663,347	335,895	819,369	1,155,264	125,872	382,211	508,083
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,363,640	1,062,628	4,426,268	2,231,322	724,617	2,955,939	1,132,318	338,011	1,470,329
3	875000 Measuring & Reg Sta Exp-General	139,218	0	139,218	84,452	0	84,452	54,766	0	54,766
3	876000 Measuring & Reg Sta Exp-Industrial	16,329	0	16,329	10,090	0	10,090	6,239	0	6,239
3	877000 Measuring & Reg Sta Exp-City Gate	135,238	0	135,238	72,611	0	72,611	62,627	0	62,627
3	878000 Meter & House Regulator Expenses	539,029	0	539,029	334,014	0	334,014	205,015	0	205,015
3	879000 Customer Installation Expenses	2,017,856	99,823	2,117,679	1,313,758	68,070	1,381,828	704,098	31,753	735,851
3	880000 Other Expenses	1,583,136	567,049	2,150,185	1,198,409	386,676	1,585,085	384,727	180,373	565,100
3	881000 Rents	0	44,765	44,765	0	30,526	30,526	0	14,239	14,239
	MAINTENANCE									
3	885000 Supervision & Engineering	184,298	0	184,298	100,827	0	100,827	83,471	0	83,471
3	887000 Mains	1,257,199	413	1,257,612	902,342	282	902,624	354,857	131	354,988
3	889000 Measuring & Reg Sta Exp-General	237,355	3,327	240,682	149,288	2,269	151,557	88,067	1,058	89,125
3	890000 Measuring & Reg Sta Exp-Industrial	797,988	13,213	811,201	745,522	9,010	754,532	52,466	4,203	56,669
3	891000 Measuring & Reg Sta Exp-City Gate	85,859	0	85,859	47,687	0	47,687	38,172	0	38,172
3	892000 Services	1,443,574	0	1,443,574	902,392	0	902,392	541,182	0	541,182
3	893000 Meters & House Regulators	1,417,784	647,868	2,065,652	900,415	441,788	1,342,203	517,369	206,080	723,449
3	894000 Other Equipment	608	239,999	240,607	91	163,658	163,749	517	76,341	76,858
	TOTAL DISTRIBUTION OPERATING EXP	13,680,878	3,880,665	17,561,543	9,329,115	2,646,265	11,975,380	4,351,763	1,234,400	5,586,163
G-DEPX	Depreciation Expense-Distribution	15,565,731	98,708	15,664,439	10,446,421	67,250	10,513,671	5,119,310	31,458	5,150,768
G-OTX	Taxes Other Than FIT	18,375,430	0	18,375,430	15,053,842	0	15,053,842	3,321,588	0	3,321,588
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	33,941,161	98,708	34,039,869	25,500,263	67,250	25,567,513	8,440,898	31,458	8,472,356
	TOTAL DISTRIBUTION EXPENSES	47,622,039	3,979,373	51,601,412	34,829,378	2,713,515	37,542,893	12,792,661	1,265,858	14,058,519

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For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	171,304	171,304	0	113,453	113,453	0	57,851	57,851
2	902000	Meter Reading Expenses	1,939,509	100,397	2,039,906	1,798,089	66,492	1,864,581	141,420	33,905	175,325
2	903XXX	Customer Records & Collection Expenses	1,065,189	4,748,485	5,813,674	744,234	3,144,874	3,889,108	320,955	1,603,611	1,924,566
2	904000	Uncollectible Accounts	0	1,793,829	1,793,829	0	1,188,035	1,188,035	0	605,794	605,794
2	905000	Misc Customer Accounts	0	163,647	163,647	0	108,382	108,382	0	55,265	55,265
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,004,698	6,977,662	9,982,360	2,542,323	4,621,236	7,163,559	462,375	2,356,426	2,818,801
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,099,593	161,829	10,261,422	8,674,568	107,178	8,781,746	1,425,025	54,651	1,479,676
2	909000	Advertising	3,766	553,693	557,459	3,633	366,705	370,338	133	186,988	187,121
2	910000	Misc Customer Service & Info Exp	0	185,462	185,462	0	122,830	122,830	0	62,632	62,632
TOTAL CUSTOMER SERVICE & INFO EXP			10,103,359	900,984	11,004,343	8,678,201	596,713	9,274,914	1,425,158	304,271	1,729,429
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	142,236	10,112,303	10,254,539	95,206	7,107,634	7,202,840	47,030	3,004,669	3,051,699
4	921000	Office Supplies & Expenses	6,949	1,123,687	1,130,636	6,949	789,806	796,755	0	333,881	333,881
4	922000	Admin. Expenses Transferred - Credit	0	(18,777)	(18,777)	0	(13,198)	(13,198)	0	(5,579)	(5,579)
4	923000	Outside Services Employed	128,998	2,044,864	2,173,862	125,889	1,437,274	1,563,163	3,109	607,590	610,699
4	924000	Property Insurance Premium	0	302,336	302,336	0	212,503	212,503	0	89,833	89,833
4	925XXX	Injuries and Damages	4,720	855,785	860,505	4,676	601,506	606,182	44	254,279	254,323
4	926XXX	Employee Pensions and Benefits	566	441,675	442,241	566	310,440	311,006	0	131,235	131,235
4	928000	Regulatory Commission Expenses	799,303	278,552	1,077,855	572,713	195,786	768,499	226,590	82,766	309,356
4	930000	Miscellaneous General Expenses	39,179	1,149,757	1,188,936	26,954	808,130	835,084	12,225	341,627	353,852
4	931000	Rents	7,681	197,735	205,416	7,681	138,982	146,663	0	58,753	58,753
4	935000	Maintenance of General Plant	406,247	2,744,392	3,150,639	313,847	1,928,951	2,242,798	92,400	815,441	907,841
TOTAL ADMIN & GEN OPERATING EXP			1,535,879	19,232,309	20,768,188	1,154,481	13,517,814	14,672,295	381,398	5,714,495	6,095,893
G-DEPX	Depreciation Expense-General Plant		421,221	4,232,670	4,653,891	292,562	2,975,017	3,267,579	128,659	1,257,653	1,386,312
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	4,942,619	4,946,747	0	3,474,018	3,474,018	4,128	1,468,601	1,472,729
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	(63,807)	0	(63,807)	0	0	0	(63,807)	0	(63,807)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407414	Regulatory Credits-Deferral-FISERVE	(47,901)	0	(47,901)	(32,995)	0	(32,995)	(14,906)	0	(14,906)
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407436	MDM System	(13,190)	0	(13,190)	(13,190)	0	(13,190)	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			508,391	9,299,898	9,808,289	271,239	6,536,619	6,807,858	237,152	2,763,279	3,000,431
TOTAL ADMIN & GENERAL EXPENSES			2,044,270	28,532,207	30,576,477	1,425,720	20,054,433	21,480,153	618,550	8,477,774	9,096,324
TOTAL EXPENSES BEFORE FIT			221,638,023	43,994,817	265,632,840	155,819,729	30,500,086	186,319,815	65,818,294	13,494,731	79,313,025
NET OPERATING INCOME (LOSS) BEFORE FIT					48,351,607		33,259,572		15,092,035		
G-FIT	FEDERAL INCOME TAX				5,563,319		3,805,278		1,758,041		
G-FIT	DEFERRED FEDERAL INCOME TAX				8,748,997		6,024,816		2,724,181		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(20,642)		(15,142)		(5,500)		
GAS NET OPERATING INCOME (LOSS)					34,059,933		23,444,620		10,615,313		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.530%		29.470%			
G-ALL 2	Number of Customers - AMA		100.000%		66.229%		33.771%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		68.191%		31.809%			
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-495-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	56,065	355,862	411,927	55,910	250,125	306,035	155	105,737	105,892
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,014,850	0	3,014,850	1,485,150	0	1,485,150
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	1,730,071	0	1,730,071	983,777	0	983,777	746,294	0	746,294
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(2,830,094)	0	(2,830,094)	(1,267,184)	0	(1,267,184)	(1,562,910)	0	(1,562,910)
4	495329	AMORTIZATION RES DECOUPLING DE	(3,608,482)	0	(3,608,482)	(3,608,482)	0	(3,608,482)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	598,162	0	598,162	874,420	0	874,420	(276,258)	0	(276,258)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(1,113,115)	0	(1,113,115)	(1,113,115)	0	(1,113,115)	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	(667,393)	355,862	(311,531)	(1,059,824)	250,125	(809,699)	392,431	105,737	498,168

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	117,792,160	0	117,792,160	79,404,435	0	79,404,435	38,387,725	0	38,387,725
1	804001	Pipeline Demand Costs	26,612,623	0	26,612,623	18,769,883	0	18,769,883	7,842,740	0	7,842,740
1	804002	Transport Variable Charges	1,018,330	0	1,018,330	718,228	0	718,228	300,102	0	300,102
6	804010	Gas Costs - Fixed Hedge	(92,929)	0	(92,929)	(60,318)	0	(60,318)	(32,611)	0	(32,611)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	434,168	0	434,168	292,658	0	292,658	141,510	0	141,510
6	804018	Merchandise Processing Fee	247,110	0	247,110	161,883	0	161,883	85,227	0	85,227
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	4,438,029	0	4,438,029	2,982,838	0	2,982,838	1,455,191	0	1,455,191
6	804700	Gas Costs - Offsystem Bookout	92,203	0	92,203	63,273	0	63,273	28,930	0	28,930
6	804711	Gas Costs - Offsystem Bookout Offset	(92,203)	0	(92,203)	(63,273)	0	(63,273)	(28,930)	0	(28,930)
6	804730	Gas Costs - Intracompany LDC Gas	8,608,900	0	8,608,900	5,796,555	0	5,796,555	2,812,345	0	2,812,345
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(24,108,105)	0	(24,108,105)	(15,961,636)	0	(15,961,636)	(8,146,469)	0	(8,146,469)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	28,733,206	0	28,733,206	19,110,699	0	19,110,699	9,622,507	0	9,622,507
		TOTAL PURCHASED GAS COSTS	163,683,492	0	163,683,492	111,215,225	0	111,215,225	52,468,267	0	52,468,267

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.130%	31.870%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	263,459	161,829	425,288	205,316	107,178	312,494	58,143	54,651	112,794
99	908600	Public Purpose Tariff Rider Expense Offset	9,746,059	0	9,746,059	8,393,348	0	8,393,348	1,352,711	0	1,352,711
99	908610	Limited Income Tax Refund Program	52,605	0	52,605	52,605	0	52,605	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	37,470	0	37,470	23,299	0	23,299	14,171	0	14,171
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,099,593	161,829	10,261,422	8,674,568	107,178	8,781,746	1,425,025	54,651	1,479,676

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.229%	33.771%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.70%	52.70%
2	Cost of Debt		5.491%	5.456%
	Total Cost of Debt		2.894%	2.875%
	Total Weighted Cost		2.894%	2.875%
G-APL	Net Rate Base	454,333,116	309,342,581	144,990,535
	Interest Deduction for FIT Calculation	13,120,852	8,952,374	4,168,478
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 October 31, 2017				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	313,984,447	219,579,387	94,405,060
G-OPS	Operating & Maintenance Expense	220,902,191	153,322,023	67,580,168
G-OPS	Book Deprec/Amort and Reg Amortizations	26,236,183	17,859,994	8,376,189
G-OTX	Taxes Other than FIT	18,494,466	15,137,798	3,356,668
	Net Operating Income Before FIT	48,351,607	33,259,572	15,092,035
G-INT	Less: Interest Expense	13,120,852	8,952,374	4,168,478
G-SCM	Schedule M Adjustments	(19,335,558)	(13,434,975)	(5,900,583)
	Taxable Net Operating Income	15,895,197	10,872,223	5,022,974
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	5,563,319	3,805,278	1,758,041
G-DTE	Deferred FIT	8,748,997	6,024,816	2,724,181
99	411400 Amortized Investment Tax Credit	(20,642)	(15,142)	(5,500)
	Total FIT/Deferred FIT & ITC	14,291,674	9,814,952	4,476,722
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Twelve Months Ended October 31, 2017
 Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	16,030,884	10,162,063	26,192,947	10,763,845	7,142,335	17,906,180	5,267,039	3,019,728	8,286,767
12	997001	Contributions In Aid of Construction	0	962,563	962,563	0	653,628	653,628	0	308,935	308,935
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	588,879	588,879	0	413,905	413,905	0	174,974	174,974
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	4,625,101	0	4,625,101	3,149,063	0	3,149,063	1,476,038	0	1,476,038
4	997015	Airplane Lease Payments	0	177,505	177,505	0	124,763	124,763	0	52,742	52,742
12	997016	Redemption Expense Amortization	0	295,833	295,833	0	200,885	200,885	0	94,948	94,948
4	997020	FAS87 Current Pension Accrual	0	(1,032,061)	(1,032,061)	0	(725,405)	(725,405)	0	(306,656)	(306,656)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	6,228,017	0	6,228,017	5,135,142	0	5,135,142	1,092,875	0	1,092,875
12	997032	Interest Rate Swaps	0	(1,197,286)	(1,197,286)	0	(813,017)	(813,017)	0	(384,269)	(384,269)
4	997033	DSM Tariff Rider	1,407,216	0	1,407,216	1,097,349	0	1,097,349	309,867	0	309,867
12	997048	AFUDC	0	(311,456)	(311,456)	0	(211,494)	(211,494)	0	(99,962)	(99,962)
11	997049	Tax Depreciation	0	(44,120,675)	(44,120,675)	0	(29,968,968)	(29,968,968)	0	(14,151,707)	(14,151,707)
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	46,763	0	46,763	23,299	0	23,299	23,464	0	23,464
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(2,230,330)	(2,230,330)	0	(1,514,952)	(1,514,952)	0	(715,378)	(715,378)
4	997081	Deferred Compensation	0	287,914	287,914	0	202,366	202,366	0	85,548	85,548
4	997082	Meal Disallowances	0	120,689	120,689	0	84,829	84,829	0	35,860	35,860
4	997083	Paid Time Off	0	54,692	54,692	0	38,441	38,441	0	16,251	16,251
2	997084	Customer Uncollectibles	0	74,555	74,555	0	49,377	49,377	0	25,178	25,178
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	(7,231,940)	(7,231,940)	0	(4,910,849)	(4,910,849)	0	(2,321,091)	(2,321,091)
12	997102	Amort Idaho Earnings Test (254229)	(73,100)	0	(73,100)	0	0	0	(73,100)	0	(73,100)
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	(4,798,013)	0	(4,798,013)	(4,798,013)	0	(4,798,013)	0	0	0
99	997107	MDM System	(13,190)	0	(13,190)	(13,190)	0	(13,190)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	28,779,674	(43,399,065)	(19,335,558)	15,799,188	(29,234,163)	(13,434,975)	8,264,319	(14,164,902)	(5,900,583)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers - AMA	100.000%	66.229%	33.771%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.130%	31.870%
G-ALL	11	Book Depreciation	100.000%	67.925%	32.075%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.905%	32.095%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended October 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	11,706,497	7,885,613	3,820,884
99	410100	Deferred Federal Income Tax Exp	(2,795,127)	(1,754,291)	(1,040,836)
		SUBTOTAL	8,911,370	6,131,322	2,780,048
14	411100	Deferred Federal Income Tax Expense - Allocated	(146,006)	(98,351)	(47,655)
99	411100	Deferred Federal Income Tax Exp	(16,367)	(8,155)	(8,212)
		SUBTOTAL	(162,373)	(106,506)	(55,867)
		Total Deferred Federal Income Tax Expense	8,748,997	6,024,816	2,724,181

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.361%	32.639%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	119,036	119,036	0	83,956	83,956	0	35,080	35,080
		TOTAL UNDERGROUND STORAGE TAX	0	119,036	119,036	0	83,956	83,956	0	35,080	35,080
		DISTRIBUTION									
99	408110	State Excise Tax	6,419,627	0	6,419,627	6,419,627	0	6,419,627	0	0	0
99	408120	Municipal Occupation & License Tax	7,165,782	0	7,165,782	5,986,049	0	5,986,049	1,179,733	0	1,179,733
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	4,252,876	0	4,252,876	2,648,166	0	2,648,166	1,604,710	0	1,604,710
99	409100	State Income Tax	537,145	0	537,145	0	0	0	537,145	0	537,145
		TOTAL DISTRIBUTION TAX	18,375,430	0	18,375,430	15,053,842	0	15,053,842	3,321,588	0	3,321,588
		TOTAL TAXES OTHER THAN FIT	18,375,430	119,036	18,494,466	15,053,842	83,956	15,137,798	3,321,588	35,080	3,356,668

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended October 31, 2017
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	37,312,612	37,333,845	0	26,225,916	26,225,916	21,233	11,086,696	11,107,929
TOTAL INTANGIBLE PLANT			1,823,432	39,192,436	41,015,868	1,022,594	27,547,188	28,569,782	800,838	11,645,248	12,446,086
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,248,037	1,248,037	0	878,342	878,342	0	369,695	369,695
1	351XXX	Structures & Improvements	0	2,123,233	2,123,233	0	1,497,516	1,497,516	0	625,717	625,717
1	352XXX	Wells	0	18,867,798	18,867,798	0	13,307,458	13,307,458	0	5,560,340	5,560,340
1	353000	Lines	0	1,044,477	1,044,477	0	736,670	736,670	0	307,807	307,807
1	354000	Compressor Station Equipment	0	12,246,746	12,246,746	0	8,637,630	8,637,630	0	3,609,116	3,609,116
1	355000	Measuring & Regulating Equipment	0	917,502	917,502	0	647,114	647,114	0	270,388	270,388
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,214,398	2,214,398	0	1,561,815	1,561,815	0	652,583	652,583
TOTAL UNDERGROUND STORAGE PLANT			0	39,065,904	39,065,904	0	27,551,284	27,551,284	0	11,514,620	11,514,620
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	197,932	0	197,932	123,263	0	123,263	74,669	0	74,669
6	375000	Structures & Improvements	942,267	0	942,267	575,425	0	575,425	366,842	0	366,842
6	376000	Mains	309,242,232	2,512,520	311,754,752	202,943,520	1,711,780	204,655,300	106,298,712	800,740	107,099,452
6	378000	Measuring & Reg Station Equip-General	5,818,388	127,101	5,945,489	3,600,946	86,594	3,687,540	2,217,442	40,507	2,257,949
6	379000	Measuring & Reg Station Equip-City Gate	6,867,743	0	6,867,743	2,359,555	0	2,359,555	4,508,188	0	4,508,188
6	380000	Services	219,760,722	0	219,760,722	149,658,825	0	149,658,825	70,101,897	0	70,101,897
6	381000	Meters	76,897,397	0	76,897,397	53,226,300	0	53,226,300	23,671,097	0	23,671,097
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	3,358,542	0	3,358,542	2,604,047	0	2,604,047	754,495	0	754,495
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			623,173,818	2,639,621	625,813,439	415,155,806	1,798,374	416,954,180	208,018,012	841,247	208,859,259
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,407,780	2,100,189	4,507,969	2,310,755	1,476,160	3,786,915	97,025	624,029	721,054
4	390XXX	Structures & Improvements	5,426,109	22,857,741	28,283,850	3,833,851	16,066,020	19,899,871	1,592,258	6,791,721	8,383,979
4	391XXX	Office Furniture & Equipment	76,486	12,836,083	12,912,569	57,602	9,022,098	9,079,700	18,884	3,813,985	3,832,869
4	392XXX	Transportation Equipment	11,113,443	2,407,062	13,520,505	8,528,037	1,691,852	10,219,889	2,585,406	715,210	3,300,616
4	393000	Stores Equipment	151,125	885,166	1,036,291	117,550	622,157	739,707	33,575	263,009	296,584
4	394000	Tools, Shop & Garage Equipment	2,433,430	5,582,728	8,016,158	1,893,571	3,923,932	5,817,503	539,859	1,658,796	2,198,655

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended October 31, 2017
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,181	308,620	328,801	15,220	216,920	232,140	4,961	91,700	96,661
4	396XXX	Power Operated Equipment	3,331,491	1,058,995	4,390,486	2,488,324	744,336	3,232,660	843,167	314,659	1,157,826
4	397XXX	Communications Equipment	2,427,381	11,695,427	14,122,808	1,095,007	8,220,365	9,315,372	1,332,374	3,475,062	4,807,436
4	398000	Miscellaneous Equipment	1,630	80,107	81,737	1,106	56,305	57,411	524	23,802	24,326
		TOTAL GENERAL PLANT	27,389,056	59,812,118	87,201,174	20,341,023	42,040,145	62,381,168	7,048,033	17,771,973	24,820,006
		TOTAL PLANT IN SERVICE	652,386,306	140,710,079	793,096,385	436,519,423	98,936,991	535,456,414	215,866,883	41,773,088	257,639,971
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,838,540)	(14,838,540)	0	(10,465,622)	(10,465,622)	0	(4,372,918)	(4,372,918)
G-ADEP		Distribution Plant	(204,245,251)	(1,689,125)	(205,934,376)	(134,325,250)	(1,150,801)	(135,476,051)	(69,920,001)	(538,324)	(70,458,325)
G-ADEP		General Plant	(9,316,645)	(17,267,238)	(26,583,883)	(6,528,913)	(12,136,624)	(18,665,537)	(2,787,732)	(5,130,614)	(7,918,346)
		TOTAL ACCUMULATED DEPRECIATION	(213,561,896)	(33,794,903)	(247,356,799)	(140,854,163)	(23,753,047)	(164,607,210)	(72,707,733)	(10,041,856)	(82,749,589)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(251,144)	(451,402)	(702,546)	(174,716)	(317,277)	(491,993)	(76,428)	(134,125)	(210,553)
G-AAMT		Misc IT Intangible Plant - 3031XX	(13,128)	(10,509,374)	(10,522,502)	0	(7,386,724)	(7,386,724)	(13,128)	(3,122,650)	(3,135,778)
G-AAMT		Underground Storage	0	(240,390)	(240,390)	0	(169,547)	(169,547)	0	(70,843)	(70,843)
G-AAMT		General Plant - 390200, 396200	(1,080)	(15,267)	(16,347)	(619)	(10,731)	(11,350)	(461)	(4,536)	(4,997)
		TOTAL ACCUMULATED AMORTIZATION	(265,352)	(11,216,433)	(11,481,785)	(175,335)	(7,884,279)	(8,059,614)	(90,017)	(3,332,154)	(3,422,171)
		TOTAL ACCUMULATED DEPR/AMORT	(213,827,248)	(45,011,336)	(258,838,584)	(141,029,498)	(31,637,326)	(172,666,824)	(72,797,750)	(13,374,010)	(86,171,760)
		NET GAS UTILITY PLANT before DFIT	438,559,058	95,698,743	534,257,801	295,489,925	67,299,665	362,789,590	143,069,133	28,399,078	171,468,211
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,540,162)	(101,540,162)	0	(68,950,847)	(68,950,847)	0	(32,589,315)	(32,589,315)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(16,413,572)	(16,413,572)	0	(11,532,921)	(11,532,921)	0	(4,880,651)	(4,880,651)
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	(802,132)	(802,132)	0	(544,688)	(544,688)	0	(257,444)	(257,444)
		TOTAL ACCUMULATED DFIT	0	(118,755,866)	(118,755,866)	0	(81,028,456)	(81,028,456)	0	(37,727,410)	(37,727,410)
		NET GAS UTILITY PLANT	438,559,058	(23,057,123)	415,501,935	295,489,925	(13,728,791)	281,761,134	143,069,133	(9,328,332)	133,740,801

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.130%	31.870%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.905%	32.095%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	438,559,058	(23,057,123)	415,501,935	295,489,925	(13,728,791)	281,761,134	143,069,133	(9,328,332)	133,740,801
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,042,119	4,042,119	0	1,688,945	1,688,945
1	164100 Gas Inventory--Jackson Prairie	0	8,928,302	8,928,302	0	6,297,131	6,297,131	0	2,631,171	2,631,171
4	252000 Customer Advances	(70,397)	(1,734)	(72,131)	(9,345)	(1,219)	(10,564)	(61,052)	(515)	(61,567)
99	235199 Customer Deposits	(531,752)	0	(531,752)	(531,752)	0	(531,752)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	3,188,788	0	3,188,788	3,188,788	0	3,188,788	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(897,077)	0	(897,077)	(897,077)	0	(897,077)	0	0	0
C-WKC	Working Capital	15,492,802	6,991,185	22,483,987	15,492,802	0	15,492,802	0	6,991,185	6,991,185
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	17,182,364	21,648,817	38,831,181	17,243,416	10,338,031	27,581,447	(61,052)	11,310,786	11,249,734
	NET RATE BASE	455,741,422	(1,408,306)	454,333,116	312,733,341	(3,390,760)	309,342,581	143,008,081	1,982,454	144,990,535

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	8,057,958	8,057,958											
	Hydro (ED-AN)	11,462,840	11,462,840											
	Other (ED-AN)	9,713,840	9,713,840											
Total Electric Production		29,234,638	29,234,638											
Electric Transmission														
	ED-AN	12,239,362	12,239,362											
Total Electric Transmission		12,239,362	12,239,362											
Electric Distribution														
	ED-AN	53,138	53,138											
	ED-ID	16,786,389	16,786,389											
	ED-WA	29,453,533	29,453,533											
Total Electric Distribution		46,293,060	46,293,060											
Gas Underground Storage														
1	GD-AN	763,228	763,228		763,228	763,228		538,305	538,305		224,923	224,923		
	GD-OR	135,074		135,074										
Total Gas Underground Storage		898,302	763,228	135,074	763,228	763,228		538,305	538,305		224,923	224,923		
Gas Distribution														
6	GD-AN	98,708	98,708		98,708	98,708		67,250	67,250		31,458	31,458		
	GD-ID	5,119,310	5,119,310		5,119,310	5,119,310				5,119,310			5,119,310	
	GD-WA	10,446,421	10,446,421		10,446,421	10,446,421	10,446,421		10,446,421					
	GD-OR	7,058,433		7,058,433										
Total Gas Distribution		22,722,872	15,664,439	7,058,433	15,565,731	98,708	15,664,439	10,446,421	67,250	10,513,671	5,119,310	31,458	5,150,768	
General Plant														
	ED-AN	2,870,485	2,870,485											
	ED-ID	234,644	234,644											
	ED-WA	718,185	718,185											
7,4	CD-AA	18,179,330	12,785,159	3,716,764	1,677,407	3,716,764	3,716,764	2,612,402	2,612,402		1,104,362	1,104,362		
9,4	CD-AN	1,025,178	797,681	227,497		227,497	227,497	159,901	159,901		67,596	67,596		
9	CD-ID	349,213	271,719	77,494		77,494	77,494			77,494			77,494	
9	CD-WA	271,768	211,460	60,308		60,308	60,308	60,308		60,308				
8,4	GD-AA	368,492		252,631	115,861	252,631	252,631	177,567	177,567		75,064	75,064		
4	GD-AN	35,778		35,778		35,778	35,778	25,147	25,147		10,631	10,631		
	GD-ID	51,165		51,165		51,165	51,165			51,165			51,165	
	GD-WA	232,254		232,254		232,254	232,254	232,254		232,254				
	GD-OR	187,179		187,179										
Total General Plant		24,523,671	17,889,333	4,653,891	1,980,447	421,221	4,232,670	4,653,891	292,562	2,975,017	3,267,579	128,659	1,257,653	1,386,312
Total Depreciation Expense		135,911,905	105,656,393	21,081,558	9,173,954	15,986,952	5,094,606	21,081,558	10,738,983	3,580,572	14,319,555	5,247,969	1,514,034	6,762,003

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/6/2018 8:53 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended October 31, 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	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.130%	31.870%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended October 31, 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		
Production/Transmission															
Franchises (302000)	ED-AN	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	237,391	237,391												
Total Production/Transmission		1,155,791	1,155,791												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	5,988	5,988												
Total Distribution		30,141	30,141												
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	23,499,101	16,526,448	4,804,391	2,168,262		4,804,391	4,804,391		3,376,862	3,376,862		1,427,529	1,427,529	
9,4	CD-AN	16,267	12,657	3,610			3,610	3,610		2,537	2,537		1,073	1,073	
9,4	CD-ID	18,602	14,474	4,128			4,128	4,128				4,128		4,128	
	ED-AN	1,059,952	1,059,952												
	ED-ID	1,582	1,582												
	ED-WA	752,756	752,756												
8,4	GD-AA	196,357		134,618	61,739		134,618	134,618		94,619	94,619		39,999	39,999	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		25,544,617	18,367,869	4,946,747	2,230,001		4,128	4,942,619	4,946,747		3,474,018	3,474,018	4,128	1,468,601	1,472,729
Gas Underground Storage															
1	GD-AN	227		227			227	227		160	160		67	67	
Total Gas Underground Storage		227		227			227	227		160	160		67	67	
General Plant - 390200, 396200															
7,4	CD-AA	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		27,435,333	20,030,614	5,111,387	2,293,332		43,932	5,067,455	5,111,387	24,862	3,561,762	3,586,624	19,070	1,505,693	1,524,763

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1 System Contract Demand	70.530%	29.470%
8 Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4 Jurisdictional 4-Factor Rat	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(296,735,376)	(296,735,376)											
	Hydro (ED-AN)	(125,844,919)	(125,844,919)											
	Other (ED-AN)	(112,990,443)	(112,990,443)											
Total Electric Production		(535,570,738)	(535,570,738)											
Electric Transmission														
	ED-AN	(208,946,860)	(208,946,860)											
Total Electric Transmission		(208,946,860)	(208,946,860)											
Electric Distribution														
	ED-AN	(95,516)	(95,516)											
	ED-ID	(194,517,626)	(194,517,626)											
	ED-WA	(310,812,090)	(310,812,090)											
Total Electric Distribution		(505,425,232)	(505,425,232)											
Gas Underground Storage														
1	GD-AN	(14,838,540)	(14,838,540)		(14,838,540)	(14,838,540)		(10,465,622)	(10,465,622)		(4,372,918)	(4,372,918)		
	GD-OR	(920,838)		(920,838)										
Total Gas Underground Storage		(15,759,378)	(14,838,540)	(920,838)	(14,838,540)	(14,838,540)		(10,465,622)	(10,465,622)		(4,372,918)	(4,372,918)		
Gas Distribution														
6	GD-AN	(1,689,125)	(1,689,125)		(1,689,125)	(1,689,125)		(1,150,801)	(1,150,801)		(538,324)	(538,324)		
	GD-ID	(69,920,001)	(69,920,001)		(69,920,001)	(69,920,001)				(69,920,001)		(69,920,001)		
	GD-WA	(134,325,250)	(134,325,250)		(134,325,250)	(134,325,250)	(134,325,250)		(134,325,250)					
	GD-OR	(103,792,084)		(103,792,084)										
Total Gas Distribution		(309,726,460)	(205,934,376)	(103,792,084)	(204,245,251)	(1,689,125)	(205,934,376)	(134,325,250)	(1,150,801)	(135,476,051)	(69,920,001)	(538,324)	(70,458,325)	
General Plant														
	ED-AN	(46,309,342)	(46,309,342)											
	ED-ID	(9,102,429)	(9,102,429)											
	ED-WA	(18,361,523)	(18,361,523)											
7,4	CD-AA	(51,598,940)	(36,288,503)	(10,549,403)	(4,761,034)	(10,549,403)	(10,549,403)		(7,414,859)	(7,414,859)		(3,134,544)	(3,134,544)	
9,4	CD-AN	(11,655,321)	(9,068,888)	(2,586,433)		(2,586,433)	(2,586,433)		(1,817,926)	(1,817,926)		(768,507)	(768,507)	
9	CD-ID	(5,743,659)	(4,469,084)	(1,274,575)		(1,274,575)	(1,274,575)				(1,274,575)		(1,274,575)	
9	CD-WA	(3,775,094)	(2,937,363)	(837,731)		(837,731)	(837,731)	(837,731)		(837,731)				
8,4	GD-AA	(2,236,858)		(1,533,545)	(703,313)	(1,533,545)	(1,533,545)		(1,077,883)	(1,077,883)		(455,662)	(455,662)	
4	GD-AN	(2,597,857)		(2,597,857)		(2,597,857)	(2,597,857)		(1,825,956)	(1,825,956)		(771,901)	(771,901)	
	GD-ID	(1,513,157)		(1,513,157)		(1,513,157)	(1,513,157)				(1,513,157)		(1,513,157)	
	GD-WA	(5,691,182)		(5,691,182)		(5,691,182)	(5,691,182)	(5,691,182)		(5,691,182)				
	GD-OR	(4,762,172)		(4,762,172)										
Total General Plant		(163,347,534)	(126,537,132)	(26,583,883)	(10,226,519)	(9,316,645)	(17,267,238)	(26,583,883)	(6,528,913)	(12,136,624)	(18,665,537)	(2,787,732)	(5,130,614)	(7,918,346)
Total Accumulated Depreciation		(1,738,776,202)	(1,376,479,962)	(247,356,799)	(114,939,441)	(213,561,896)	(33,794,903)	(247,356,799)	(140,854,163)	(23,753,047)	(164,607,210)	(72,707,733)	(10,041,856)	(82,749,589)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended October 31, 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	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.130%	31.870%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(10,447,488)	(10,447,488)											
Misc Intangible Plt (303000)	ED-AN	(1,453,771)	(1,453,771)											
Total Production/Transmission		(11,901,259)	(11,901,259)											
Distribution														
Franchises (302000)	ED-WA	(177,439)	(177,439)											
Misc Intangible Plt (303000)	ED-WA	(34,495)	(34,495)											
Total Distribution		(211,934)	(211,934)											
General Plant - 303000														
7,4	CD-AA	(2,109,889)	(1,483,843)	(431,367)	(194,679)		(431,367)	(431,367)		(303,195)	(303,195)		(128,172)	(128,172)
9,4	CD-AN	(90,283)	(70,248)	(20,035)			(20,035)	(20,035)		(14,082)	(14,082)		(5,953)	(5,953)
	GD-ID	(76,428)		(76,428)			(76,428)	(76,428)				(76,428)		(76,428)
	GD-WA	(174,716)		(174,716)			(174,716)	(174,716)	(174,716)		(174,716)			
	GD-OR	(83,307)			(83,307)									
Total General Plant - 303000		(2,534,623)	(1,554,091)	(702,546)	(277,986)	(251,144)	(451,402)	(702,546)	(174,716)	(317,277)	(491,993)	(76,428)	(134,125)	(210,553)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(48,124,928)	(33,845,299)	(9,839,142)	(4,440,487)		(10,086,164)	(10,086,164)		(7,089,262)	(7,089,262)		(2,996,902)	(2,996,902)
9,4	CD-AN	(40,724)	(31,687)	(9,037)			(9,037)	(9,037)		(6,352)	(6,352)		(2,685)	(2,685)
9	CD-ID	(59,160)	(46,032)	(13,128)		(13,128)		(13,128)				(13,128)		(13,128)
	ED-AN	(1,608,701)	(1,608,701)											
	ED-ID	(8,558)	(8,558)											
	ED-WA	(2,561,559)	(2,561,559)											
8,4	GD-AA	(604,121)		(414,173)	(189,948)		(414,173)	(414,173)		(291,110)	(291,110)		(123,063)	(123,063)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(53,007,751)	(38,101,836)	(10,275,480)	(4,630,435)	(13,128)	(10,509,374)	(10,522,502)		(7,386,724)	(7,386,724)	(13,128)	(3,122,650)	(3,135,778)
Gas Underground Storage														
1	GD-AN	(240,390)		(240,390)			(240,390)	(240,390)		(169,547)	(169,547)		(70,843)	(70,843)
Total Gas Underground Storage		(240,390)		(240,390)			(240,390)	(240,390)		(169,547)	(169,547)		(70,843)	(70,843)
General Plant - 390200, 396200														
7,4	CD-AA	(74,675)	(52,518)	(15,267)	(6,890)		(15,267)	(15,267)		(10,731)	(10,731)		(4,536)	(4,536)
9	CD-ID	(2,079)	(1,618)	(461)		(461)		(461)				(461)		(461)
9	CD-WA	(2,789)	(2,170)	(619)		(619)		(619)	(619)		(619)			
4	ED-AN	(95,070)	(95,070)											
	ED-WA	(4,612)	(4,612)											
	GD-WA	0		0		0		0	0		0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(179,225)	(155,988)	(16,347)	(6,890)	(1,080)	(15,267)	(16,347)	(619)	(10,731)	(11,350)	(461)	(4,536)	(4,997)
Total Accumulated Amortization		(68,075,182)	(51,925,108)	(11,234,763)	(4,915,311)	(265,352)	(11,216,433)	(11,481,785)	(175,335)	(7,884,279)	(8,059,614)	(90,017)	(3,332,154)	(3,422,171)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A
For Twelve Months Ended October 31, 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	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 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
	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	2,110,395	0	0	0	0	2,110,395	0	0	2,110,395	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	9,940,974	0	0	6,991,288	6,991,288	0	0	2,032,432	2,032,432	0	917,254	917,254
9		CD-WA / ID / AN	1,645,452	702,531	340,200	237,578	1,280,309	200,361	97,025	67,757	365,143	0	0	0
		TOTAL ACCOUNT	14,944,029	716,142	702,479	7,251,640	8,670,261	2,310,756	97,025	2,100,189	4,507,970	848,544	917,254	1,765,798
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,088,406	1,052,423	2,444,954	4,591,029	8,088,406	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,248,820	0	0	0	0	2,248,820	0	0	2,248,820	0	0	0
99		GD-OR / AS	3,636,015	0	0	0	0	0	0	0	0	3,636,015	0	3,636,015
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,275,568	0	0	70,521,801	70,521,801	0	0	20,501,340	20,501,340	0	9,252,427	9,252,427
9		CD-WA / ID / AN	24,936,642	5,557,643	5,582,985	8,262,324	19,402,952	1,585,031	1,592,258	2,356,401	5,533,690	0	0	0
		TOTAL ACCOUNT	139,185,451	6,610,066	8,027,939	83,375,154	98,013,159	3,833,851	1,592,258	22,857,741	28,283,850	3,636,015	9,252,427	12,888,442
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,062,903	1,358,834	0	5,704,069	7,062,903	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,602	0	0	0	0	0	0	3,602	3,602	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	611,316	0	0	0	0	0	0	419,106	419,106	0	192,210	192,210
7		CD-AA	60,580,901	0	0	42,605,336	42,605,336	0	0	12,385,765	12,385,765	0	5,589,800	5,589,800
9		CD-WA / ID / AN	469,087	201,970	66,212	96,809	364,991	57,602	18,884	27,610	104,096	0	0	0
		TOTAL ACCOUNT	68,727,809	1,560,804	66,212	48,406,214	50,033,230	57,602	18,884	12,836,083	12,912,569	0	5,782,010	5,782,010
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	39,340,086	18,665,855	7,688,223	12,986,008	39,340,086	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,971,726	0	0	0	0	7,939,116	2,350,311	1,682,299	11,971,726	0	0	0
99		GD-OR / AS	4,110,835	0	0	0	0	0	0	0	0	4,110,835	0	4,110,835
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	820,264	0	0	576,875	576,875	0	0	167,703	167,703	0	75,686	75,686
9		CD-WA / ID / AN	6,223,583	2,064,953	824,320	1,953,235	4,842,508	588,921	235,095	557,059	1,381,075	0	0	0
		TOTAL ACCOUNT	62,466,494	20,730,808	8,512,543	15,516,118	44,759,469	8,528,037	2,585,406	2,407,061	13,520,504	4,110,835	75,686	4,186,521

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		Total
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,511	10,519	14,442	374,550	399,511	0	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	0
99		GD-OR / AS	50,331	0	0	0	0	0	0	0	0	50,331	0	50,331
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,272,595	103,053	117,724	3,103,686	3,324,463	29,391	33,575	885,166	948,132	0	0	0
		TOTAL ACCOUNT	4,810,597	113,572	132,166	3,478,236	3,723,974	117,551	33,575	885,166	1,036,292	50,331	0	50,331
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,099,391	816,783	257,753	3,024,855	4,099,391	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,592,011	0	0	0	0	1,889,288	324,173	378,550	2,592,011	0	0	0
99		GD-OR / AS	926,107	0	0	0	0	0	0	0	0	926,107	0	926,107
8		GD-AA	3,571,663	0	0	0	0	0	0	2,448,661	2,448,661	0	1,123,002	1,123,002
7		CD-AA	13,253,064	0	0	9,320,615	9,320,615	0	0	2,709,589	2,709,589	0	1,222,860	1,222,860
9		CD-WA / ID / AN	1,198,221	15,018	756,264	161,042	932,324	4,283	215,685	45,929	265,897	0	0	0
		TOTAL ACCOUNT	25,640,457	831,801	1,014,017	12,506,512	14,352,330	1,893,571	539,858	5,582,729	8,016,158	926,107	2,345,862	3,271,969
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	68,005	0	0	68,005	68,005	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	68,005	0	0	68,005	68,005	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,056,874	210,589	26,635	819,650	1,056,874	0	0	0	0	0	0	0
99		GD-WA / ID / AN	139,046	0	0	0	0	14,848	4,843	119,355	139,046	0	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9		CD-WA / ID / AN	29,088	1,304	416	20,913	22,633	372	119	5,964	6,455	0	0	0
		TOTAL ACCOUNT	1,782,890	211,893	27,051	1,090,694	1,329,638	15,220	4,962	308,619	328,801	40,917	83,534	124,451

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended October 31, 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	31,997,485	14,558,910	9,539,510	7,899,065	31,997,485	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,999,077	0	0	0	0	2,416,407	755,065	827,605	3,999,077	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	1,276,918	252,166	308,913	432,478	993,557	71,917	88,102	123,342	283,361	0	0	0
		TOTAL ACCOUNT	37,845,792	14,811,076	9,848,423	8,703,211	33,362,710	2,488,324	843,167	1,058,994	4,390,485	43,834	48,763	92,597
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,794,469	12,229,415	6,282,150	45,282,904	63,794,469	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,180,357	0	0	0	0	686,698	493,659	0	1,180,357	0	0	0
99		GD-OR / AS	1,221,538	0	0	0	0	0	0	0	0	1,221,538	0	1,221,538
8		GD-AA	999,506	0	0	0	0	0	0	685,241	685,241	0	314,265	314,265
7		CD-AA	44,047,635	0	0	30,977,821	30,977,821	0	0	9,005,539	9,005,539	0	4,064,275	4,064,275
9		CD-WA / ID / AN	14,653,108	1,431,667	2,940,814	7,028,956	11,401,437	408,309	838,715	2,004,647	3,251,671	0	0	0
		TOTAL ACCOUNT	125,896,613	13,661,082	9,222,964	83,289,681	106,173,727	1,095,007	1,332,374	11,695,427	14,122,808	1,221,538	4,378,540	5,600,078
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	147,128	0	4,849	142,279	147,128	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	386,402	0	0	271,749	271,749	0	0	79,000	79,000	0	35,653	35,653
9		CD-WA / ID / AN	12,338	3,880	1,836	3,884	9,600	1,106	524	1,108	2,738	0	0	0
		TOTAL ACCOUNT	548,235	3,880	6,685	417,912	428,477	1,106	524	80,108	81,738	2,367	35,653	38,020
		TOTAL GENERAL PLANT	481,916,372	59,251,124	37,560,479	264,103,377	360,914,980	20,341,025	7,048,033	59,812,117	87,201,175	10,880,488	22,919,729	33,800,217

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 October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	303000	Intangible Plant													
99		ED-WA / ID / AN	10,652,119	326,940	0	10,325,179	10,652,119	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	0	0
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	426,123	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	0	
		TOTAL ACCOUNT	22,058,407	326,940	0	16,794,377	17,121,317	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	8,977,889	3,820,830	8,821	5,148,238	8,977,889	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	949,993	0	0	0	0	0	0	651,296	651,296	0	298,697	298,697	
7		CD-AA	70,710,459	0	0	49,729,252	49,729,252	0	0	14,456,753	14,456,753	0	6,524,454	6,524,454	
9		CD-WA / ID / AN	178,333	0	74,450	64,309	138,759	0	21,233	18,341	39,574	0	0	0	
		TOTAL ACCOUNT	80,816,674	3,820,830	83,271	54,941,799	58,845,900	0	21,233	15,126,390	15,147,623	0	6,823,151	6,823,151	
	303110	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,542,074	0	0	4,600,910	4,600,910	0	0	1,337,527	1,337,527	0	603,637	603,637	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,542,074	0	0	4,600,910	4,600,910	0	0	1,337,527	1,337,527	0	603,637	603,637	
	303115	Misc Intangible Plant--PC Software													
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		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	
	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	1,143,336	0	0	804,085	804,085	0	0	233,755	233,755	0	105,496	105,496	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	1,143,336	0	0	804,085	804,085	0	0	233,755	233,755	0	105,496	105,496	
		TOTAL	211,391,695	4,147,770	83,271	148,053,740	152,284,781	1,022,594	800,838	39,192,435	41,015,867	426,123	17,664,924	18,091,047	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
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RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****					
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(79,524,591)	(55,928,054)	(16,258,803)	(7,337,734)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(697,441)	(542,672)	(154,769)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(80,222,032)</u>	<u>(56,470,726)</u>	<u>(16,413,572)</u>	<u>(7,337,734)</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	Report ID:
COMMON WORKING CAPITAL	C-WKC-12A
For Twelve Months Ended October 31, 2017	
Average of Monthly Averages Basis	

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			3,157,861	3,157,861					3,157,861
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			433	433					433
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			14	14					14
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			4	4					4
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,582,656	39,212,445		120,795,101	66,089,854	32,221,260	15,492,802	6,991,185	
TOTAL		81,582,656	39,212,445	3,158,312	123,953,413	66,089,854	32,221,260	15,492,802	6,991,185	3,158,312

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						