

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	34,379,410	23,673,594	10,705,816
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	34,379,410	23,673,594	10,705,816
G-APL	Gas Net Adjusted Rate Base	485,932,107	332,081,354	153,850,753
	RATE OF RETURN	7.075%	7.129%	6.959%

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
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	100.000%	70.530%	29.470%
2	Input	Number of Customers Percent	10-01-2017 thru 10-31-2017	243,983 100.000%	161,676 66.265%	82,307 33.735%
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
For Twelve Months Ended October 31, 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 October 31, 2017
Ending Balance 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	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		68,433,452	61,020,528	7,412,924	0
	Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
	Adjustments		0	0	0	0
	Total		107,305,500	90,803,845	16,501,655	0
	Percentage		100.000%	84.622%	15.378%	0.000%
	Direct Labor Accts 580 - 894		69,390,893	55,802,150	13,588,743	0
	Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
	Total		73,607,791	59,443,061	14,164,730	0
	Percentage		100.000%	80.756%	19.244%	0.000%
	Number of Customers at		617,107	377,285	239,822	0
	Percentage		100.000%	61.138%	38.862%	0.000%
	Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
	Percentage		100.000%	84.718%	15.282%	0.000%
	Total Percentages		400.000%	311.234%	88.766%	0.000%
9	Average (CD AN/ID/WA)		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) Percent	10-01-2017 thru 10-31-2017	563,110,056	382,889,090	180,220,966	
			100.000%	67.995%	32.005%	
13	G-PLT Net Gas General Plant Percent	10-01-2017 thru 10-31-2017	62,930,972	45,562,639	17,368,333	
			100.000%	72.401%	27.599%	
14	Net Allocated Schedule M's Percent	11-01-2016 thru 10-31-2017	-43,399,065	-29,240,869	-14,158,196	
			100.000%	67.377%	32.623%	
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 October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	154,592,692	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-12E
For Twelve Months Ended October 31, 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	2,338,633	2,338,633	0	1,649,438	1,649,438	0	689,195	689,195

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For Twelve Months Ended October 31, 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	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	
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	171,304	171,304	0	113,515	113,515	0	57,789	57,789
2	902000	Meter Reading Expenses	1,939,509	100,397	2,039,906	1,798,089	66,528	1,864,617	141,420	33,869	175,289
2	903XXX	Customer Records & Collection Expenses	1,065,189	4,748,485	5,813,674	744,234	3,146,584	3,890,818	320,955	1,601,901	1,922,856
2	904000	Uncollectible Accounts	0	1,793,829	1,793,829	0	1,188,681	1,188,681	0	605,148	605,148
2	905000	Misc Customer Accounts	0	163,647	163,647	0	108,441	108,441	0	55,206	55,206
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,004,698	6,977,662	9,982,360	2,542,323	4,623,749	7,166,072	462,375	2,353,913	2,816,288
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,099,593	161,829	10,261,422	8,674,568	107,236	8,781,804	1,425,025	54,593	1,479,618
2	909000	Advertising	3,766	553,693	557,459	3,633	366,905	370,538	133	186,788	186,921
2	910000	Misc Customer Service & Info Exp	0	185,462	185,462	0	122,896	122,896	0	62,566	62,566
TOTAL CUSTOMER SERVICE & INFO EXP			10,103,359	900,984	11,004,343	8,678,201	597,037	9,275,238	1,425,158	303,947	1,729,105
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	30,502,923	186,322,652	65,818,294	13,491,894	79,310,188
NET OPERATING INCOME (LOSS) BEFORE FIT					48,351,607			33,256,735		15,094,872	
G-FIT		FEDERAL INCOME TAX			5,243,842			3,571,617		1,672,225	
G-FIT		DEFERRED FEDERAL INCOME TAX			8,748,997			6,026,666		2,722,331	
G-FIT		AMORTIZED INVESTMENT TAX CREDIT			(20,642)			(15,142)		(5,500)	
GAS NET OPERATING INCOME (LOSS)					34,379,410			23,673,594		10,705,816	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.530%		29.470%		
G-ALL 2	Number of Customers		100.000%		66.265%		33.735%		
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-495-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	56,065	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-804-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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-908-12E
For Twelve Months Ended October 31, 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	263,459	161,829	425,288	205,316	107,236	312,552	58,143	54,593	112,736
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	107,236	8,781,804	1,425,025	54,593	1,479,618

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.265%	33.735%
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 October 31, 2017 Ending Balance 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	485,932,107	332,081,354	153,850,753
	Interest Deduction for FIT Calculation	14,033,643	9,610,434	4,423,209
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 October 31, 2017				
Ending Balance 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	153,324,860	67,577,331
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	33,256,735	15,094,872
G-INT	Less: Interest Expense	14,033,643	9,610,434	4,423,209
G-SCM	Schedule M Adjustments	(19,335,558)	(13,441,682)	(5,893,876)
	Taxable Net Operating Income	14,982,406	10,204,619	4,777,787
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	5,243,842	3,571,617	1,672,225
G-DTE	Deferred FIT	8,748,997	6,026,666	2,722,331
99	411400 Amortized Investment Tax Credit	(20,642)	(15,142)	(5,500)
	Total FIT/Deferred FIT & ITC	13,972,197	9,583,141	4,389,056
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
 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	16,030,884	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	654,495	654,495	0	308,068	308,068
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	201,152	201,152	0	94,681	94,681
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	(814,095)	(814,095)	0	(383,191)	(383,191)
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	(211,775)	(211,775)	0	(99,681)	(99,681)
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	49,404	49,404	0	25,151	25,151
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	(4,917,358)	(4,917,358)	0	(2,314,582)	(2,314,582)
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	(29,240,870)	(13,441,682)	8,264,319	(14,158,195)	(5,893,876)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.265%	33.735%
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)	100.000%	67.995%	32.005%
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 October 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	11,706,497	7,887,486	3,819,011
99	410100	Deferred Federal Income Tax Exp	(2,795,127)	(1,754,291)	(1,040,836)
		SUBTOTAL	8,911,370	6,133,195	2,778,175
14	411100	Deferred Federal Income Tax Expense - Allocated	(146,006)	(98,374)	(47,632)
99	411100	Deferred Federal Income Tax Exp	(16,367)	(8,155)	(8,212)
		SUBTOTAL	(162,373)	(106,529)	(55,844)
		Total Deferred Federal Income Tax Expense	8,748,997	6,026,666	2,722,331

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.377%	32.623%
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 October 31, 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	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
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	43,112,281	43,133,514	0	30,302,329	30,302,329	21,233	12,809,952	12,831,185
TOTAL INTANGIBLE PLANT			1,823,432	44,992,105	46,815,537	1,022,594	31,623,601	32,646,195	800,838	13,368,504	14,169,342
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	900,453	900,453	0	379,042	379,042
1	351XXX	Structures & Improvements	0	2,211,744	2,211,744	0	1,559,943	1,559,943	0	651,801	651,801
1	352XXX	Wells	0	18,912,531	18,912,531	0	13,339,008	13,339,008	0	5,573,523	5,573,523
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	12,335,257	12,335,257	0	8,700,057	8,700,057	0	3,635,200	3,635,200
1	355000	Measuring & Regulating Equipment	0	1,006,012	1,006,012	0	709,540	709,540	0	296,472	296,472
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,301,075	2,301,075	0	1,622,948	1,622,948	0	678,127	678,127
TOTAL UNDERGROUND STORAGE PLANT			0	39,494,304	39,494,304	0	27,853,358	27,853,358	0	11,640,946	11,640,946
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	985,584	0	985,584	610,647	0	610,647	374,937	0	374,937
6	376000	Mains	324,169,523	2,512,520	326,682,043	211,985,139	1,711,780	213,696,919	112,184,384	800,740	112,985,124
6	378000	Measuring & Reg Station Equip-General	5,998,289	127,101	6,125,390	3,730,357	86,594	3,816,951	2,267,932	40,507	2,308,439
6	379000	Measuring & Reg Station Equip-City Gate	6,881,885	0	6,881,885	2,371,264	0	2,371,264	4,510,621	0	4,510,621
6	380000	Services	230,395,019	0	230,395,019	157,504,584	0	157,504,584	72,890,435	0	72,890,435
6	381000	Meters	78,092,265	0	78,092,265	54,246,046	0	54,246,046	23,846,219	0	23,846,219
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	3,376,703	0	3,376,703	2,640,526	0	2,640,526	736,177	0	736,177
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			650,213,806	2,639,621	652,853,427	433,275,751	1,798,374	435,074,125	216,938,055	841,247	217,779,302
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,819,332	2,099,361	4,918,693	2,722,307	1,475,578	4,197,885	97,025	623,783	720,808
4	390XXX	Structures & Improvements	5,445,272	23,208,411	28,653,683	3,845,141	16,312,496	20,157,637	1,600,131	6,895,915	8,496,046
4	391XXX	Office Furniture & Equipment	111,461	14,227,086	14,338,547	92,577	9,999,792	10,092,369	18,884	4,227,294	4,246,178
4	392XXX	Transportation Equipment	11,509,868	2,466,729	13,976,597	8,909,884	1,733,790	10,643,674	2,599,984	732,939	3,332,923
4	393000	Stores Equipment	153,555	919,785	1,073,340	118,328	646,489	764,817	35,227	273,296	308,523
4	394000	Tools, Shop & Garage Equipment	2,438,371	6,051,300	8,489,671	1,902,140	4,253,277	6,155,417	536,231	1,798,023	2,334,254

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended October 31, 2017
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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	3,291,135	1,049,358	4,340,493	2,455,316	737,562	3,192,878	835,819	311,796	1,147,615
4	397XXX	Communications Equipment	2,448,322	13,526,740	15,975,062	1,116,440	9,507,540	10,623,980	1,331,882	4,019,200	5,351,082
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	28,240,369	63,937,076	92,177,445	21,178,356	44,939,453	66,117,809	7,062,013	18,997,623	26,059,636
		TOTAL PLANT IN SERVICE	680,277,607	151,063,106	831,340,713	455,476,701	106,214,786	561,691,487	224,800,906	44,848,320	269,649,226
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,180,261)	(15,180,261)	0	(10,706,638)	(10,706,638)	0	(4,473,623)	(4,473,623)
G-ADEP		Distribution Plant	(210,939,602)	(1,725,688)	(212,665,290)	(138,549,324)	(1,175,711)	(139,725,035)	(72,390,278)	(549,977)	(72,940,255)
G-ADEP		General Plant	(10,181,694)	(19,064,779)	(29,246,473)	(7,155,109)	(13,400,061)	(20,555,170)	(3,026,585)	(5,664,718)	(8,691,303)
		TOTAL ACCUMULATED DEPRECIATION	(221,121,296)	(35,970,728)	(257,092,024)	(145,704,433)	(25,282,410)	(170,986,843)	(75,416,863)	(10,688,318)	(86,105,181)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(271,046)	(513,706)	(784,752)	(187,147)	(361,068)	(548,215)	(83,899)	(152,638)	(236,537)
G-AAMT		Misc IT Intangible Plant - 3031XX	(15,192)	(10,098,188)	(10,113,380)	0	(7,097,714)	(7,097,714)	(15,192)	(3,000,474)	(3,015,666)
G-AAMT		Underground Storage	0	(240,503)	(240,503)	0	(169,627)	(169,627)	0	(70,876)	(70,876)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(286,238)	(10,852,397)	(11,138,635)	(187,147)	(7,628,409)	(7,815,556)	(99,091)	(3,223,988)	(3,323,079)
		TOTAL ACCUMULATED DEPR/AMORT	(221,407,534)	(46,823,125)	(268,230,659)	(145,891,580)	(32,910,819)	(178,802,399)	(75,515,954)	(13,912,306)	(89,428,260)
		NET GAS UTILITY PLANT before DFIT	458,870,073	104,239,981	563,110,054	309,585,121	73,303,967	382,889,088	149,284,952	30,936,014	180,220,966
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(106,267,004)	(106,267,004)	0	(72,256,249)	(72,256,249)	0	(34,010,755)	(34,010,755)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(18,689,226)	(18,689,226)	0	(13,132,412)	(13,132,412)	0	(5,556,814)	(5,556,814)
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	(750,155)	(750,155)	0	(510,068)	(510,068)	0	(240,087)	(240,087)
		TOTAL ACCUMULATED DFIT	0	(125,706,385)	(125,706,385)	0	(85,898,729)	(85,898,729)	0	(39,807,656)	(39,807,656)
		NET GAS UTILITY PLANT	458,870,073	(21,466,404)	437,403,669	309,585,121	(12,594,762)	296,990,359	149,284,952	(8,871,642)	140,413,310

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)	100.000%	67.995%	32.005%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended October 31, 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	458,870,073	(21,466,404)	437,403,669	309,585,121	(12,594,762)	296,990,359	149,284,952	(8,871,642)	140,413,310
	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	16,315,880	16,315,880	0	11,507,590	11,507,590	0	4,808,290	4,808,290
4	252000 Customer Advances	(3,368)	(81)	(3,449)	0	(57)	(57)	(3,368)	(24)	(3,392)
99	235199 Customer Deposits	(547,903)	0	(547,903)	(547,903)	0	(547,903)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	5,632,338	0	5,632,338	5,632,338	0	5,632,338	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(1,971,318)	0	(1,971,318)	(1,971,318)	0	(1,971,318)	0	0	0
C-WKC	Working Capital	16,428,226	6,943,600	23,371,826	16,428,226	0	16,428,226	0	6,943,600	6,943,600
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	19,537,975	28,990,463	48,528,438	19,541,343	15,549,652	35,090,995	(3,368)	13,440,811	13,437,443
	NET RATE BASE	478,408,048	7,524,059	485,932,107	329,126,464	2,954,890	332,081,354	149,281,584	4,569,169	153,850,753

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-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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
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

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/6/2018 8:56 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended October 31, 2017	
Ending Balance 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
 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	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-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(297,943,940)	(297,943,940)											
	Hydro (ED-AN)	(129,693,417)	(129,693,417)											
	Other (ED-AN)	(117,784,108)	(117,784,108)											
Total Electric Production		(545,421,465)	(545,421,465)											
Electric Transmission														
	ED-AN	(210,911,844)	(210,911,844)											
Total Electric Transmission		(210,911,844)	(210,911,844)											
Electric Distribution														
	ED-AN	(124,282)	(124,282)											
	ED-ID	(201,182,619)	(201,182,619)											
	ED-WA	(321,605,306)	(321,605,306)											
Total Electric Distribution		(522,912,207)	(522,912,207)											
Gas Underground Storage														
1	GD-AN	(15,180,261)	(15,180,261)		(15,180,261)	(15,180,261)		(10,706,638)	(10,706,638)		(4,473,623)	(4,473,623)		
	GD-OR	(989,135)		(989,135)										
Total Gas Underground Storage		(16,169,396)	(15,180,261)	(989,135)	(15,180,261)	(15,180,261)		(10,706,638)	(10,706,638)		(4,473,623)	(4,473,623)		
Gas Distribution														
6	GD-AN	(1,725,688)	(1,725,688)		(1,725,688)	(1,725,688)		(1,175,711)	(1,175,711)		(549,977)	(549,977)		
	GD-ID	(72,390,278)	(72,390,278)		(72,390,278)	(72,390,278)				(72,390,278)			(72,390,278)	
	GD-WA	(138,549,324)	(138,549,324)		(138,549,324)	(138,549,324)	(138,549,324)			(138,549,324)				
	GD-OR	(106,036,594)		(106,036,594)										
Total Gas Distribution		(318,701,884)	(212,665,290)	(106,036,594)	(210,939,602)	(1,725,688)	(212,665,290)	(138,549,324)	(1,175,711)	(139,725,035)	(72,390,278)	(549,977)	(72,940,255)	
General Plant														
	ED-AN	(48,048,737)	(48,048,737)											
	ED-ID	(9,635,816)	(9,635,816)											
	ED-WA	(18,735,871)	(18,735,871)											
7,4	CD-AA	(58,389,900)	(41,064,449)	(11,937,815)	(5,387,636)	(11,937,815)	(11,937,815)		(8,390,732)	(8,390,732)		(3,547,083)	(3,547,083)	
9,4	CD-AN	(12,257,617)	(9,537,529)	(2,720,088)		(2,720,088)	(2,720,088)		(1,911,868)	(1,911,868)		(808,220)	(808,220)	
9	CD-ID	(5,998,778)	(4,667,589)	(1,331,189)		(1,331,189)	(1,331,189)				(1,331,189)		(1,331,189)	
9	CD-WA	(4,118,051)	(3,204,214)	(913,837)		(913,837)	(913,837)	(913,837)			(913,837)		(913,837)	
8,4	GD-AA	(2,366,697)		(1,622,560)	(744,137)	(1,622,560)	(1,622,560)		(1,140,449)	(1,140,449)		(482,111)	(482,111)	
4	GD-AN	(2,784,316)		(2,784,316)		(2,784,316)	(2,784,316)		(1,957,012)	(1,957,012)		(827,304)	(827,304)	
	GD-ID	(1,695,396)		(1,695,396)		(1,695,396)	(1,695,396)				(1,695,396)		(1,695,396)	
	GD-WA	(6,241,272)		(6,241,272)		(6,241,272)	(6,241,272)	(6,241,272)			(6,241,272)		(6,241,272)	
	GD-OR	(4,964,543)		(4,964,543)										
Total General Plant		(175,236,994)	(134,894,205)	(29,246,473)	(11,096,316)	(10,181,694)	(19,064,779)	(29,246,473)	(7,155,109)	(13,400,061)	(20,555,170)	(3,026,585)	(5,664,718)	(8,691,303)
Total Accumulated Depreciation		(1,789,353,790)	(1,414,139,721)	(257,092,024)	(118,122,045)	(221,121,296)	(35,970,728)	(257,092,024)	(145,704,433)	(25,282,410)	(170,986,843)	(75,416,863)	(10,688,318)	(86,105,181)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 2/6/2018 8:56 AM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended October 31, 2017	
Ending Balance 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-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000) ED-AN	(10,906,688)	(10,906,688)												
Misc Intangible Plt (303000 ED-AN	(1,573,869)	(1,573,869)												
Total Production/Transmission	(12,480,557)	(12,480,557)												
Distribution														
Franchises (302000) ED-WA	(189,516)	(189,516)												
Misc Intangible Plt (303000 ED-WA	(35,829)	(35,829)												
Total Distribution	(225,345)	(225,345)												
General Plant - 303000														
7,4 CD-AA	(2,409,353)	(1,694,450)	(492,592)	(222,311)		(492,592)	(492,592)		(346,228)	(346,228)		(146,364)	(146,364)	
9,4 CD-AN	(95,147)	(74,033)	(21,114)			(21,114)	(21,114)		(14,840)	(14,840)		(6,274)	(6,274)	
GD-ID	(83,899)		(83,899)			(83,899)	(83,899)					(83,899)	(83,899)	
GD-WA	(187,147)		(187,147)			(187,147)	(187,147)		(187,147)	(187,147)				
GD-OR	(87,341)			(87,341)										
Total General Plant - 303000	(2,862,887)	(1,768,483)	(784,752)	(309,652)	(271,046)	(513,706)	(784,752)	(187,147)	(361,068)	(548,215)	(83,899)	(152,638)	(236,537)	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	(48,124,928)	(33,845,299)	(9,839,142)	(4,440,487)		(9,839,142)	(9,839,142)		(6,915,638)	(6,915,638)		(2,923,504)	(2,923,504)	
9,4 CD-AN	(49,326)	(38,380)	(10,946)			(10,946)	(10,946)		(7,694)	(7,694)		(3,252)	(3,252)	
9 CD-ID	(68,461)	(53,269)	(15,192)			(15,192)	(15,192)					(15,192)	(15,192)	
ED-AN	(2,022,842)	(2,022,842)												
ED-ID	0	0												
ED-WA	(2,508,337)	(2,508,337)												
8,4 GD-AA	(361,883)		(248,100)	(113,783)		(248,100)	(248,100)		(174,382)	(174,382)		(73,718)	(73,718)	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031	(53,135,777)	(38,468,127)	(10,113,380)	(4,554,270)	(15,192)	(10,098,188)	(10,113,380)		(7,097,714)	(7,097,714)	(15,192)	(3,000,474)	(3,015,666)	
Gas Underground Storage														
1 GD-AN	(240,503)		(240,503)			(240,503)	(240,503)		(169,627)	(169,627)		(70,876)	(70,876)	
Total Gas Underground Storage	(240,503)		(240,503)			(240,503)	(240,503)		(169,627)	(169,627)		(70,876)	(70,876)	
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	
9 CD-WA	0	0	0			0	0		0	0				
4 ED-AN	(88,922)	(88,922)												
ED-WA	0	0												
GD-WA	0		0			0	0		0	0				
GD-OR	0			0										
Total General Plant - 390200, 396200	(88,922)	(88,922)	0	0	0	0	0	0	0	0	0	0	0	
Total Accumulated Amortization	(69,033,991)	(53,031,434)	(11,138,635)	(4,863,922)	(286,238)	(10,852,397)	(11,138,635)	(187,147)	(7,628,409)	(7,815,556)	(99,091)	(3,223,988)	(3,323,079)	

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 October 31, 2017	
Ending Balance 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-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	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	
		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	8,172,309	1,052,423	2,554,226	4,565,660	8,172,309	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	2,252,956	0	0	
99		GD-OR / AS	3,648,154	0	0	0	0	0	0	0	0	3,648,154	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	101,996,861	0	0	71,732,353	71,732,353	0	0	20,853,258	20,853,258	0	9,411,250	
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	
		TOTAL ACCOUNT	141,069,015	6,635,153	8,164,814	84,555,961	99,355,928	3,845,141	1,600,131	23,208,411	28,653,683	3,648,154	9,411,250	13,059,404
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	6,505,379	971,846	0	5,533,533	6,505,379	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	734,644	0	0	0	0	0	0	503,657	503,657	0	230,987	
7		CD-AA	66,989,834	0	0	47,112,610	47,112,610	0	0	13,696,072	13,696,072	0	6,181,152	
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	
		TOTAL ACCOUNT	74,855,415	1,296,452	66,212	52,742,065	54,104,729	92,577	18,884	14,227,086	14,338,547	0	6,412,139	6,412,139
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	41,729,933	19,859,908	8,144,684	13,725,341	41,729,933	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,377,619	0	0	0	0	8,315,523	2,365,911	1,696,185	12,377,619	0	0	
99		GD-OR / AS	4,154,452	0	0	0	0	0	0	0	0	4,154,452	0	
8		GD-AA	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	
9		CD-WA / ID / AN	6,330,966	2,084,028	820,739	2,021,295	4,926,062	594,361	234,073	576,470	1,404,904	0	0	
		TOTAL ACCOUNT	65,542,219	21,943,936	8,965,423	16,414,224	47,323,583	8,909,884	2,599,984	2,466,729	13,976,597	4,154,452	87,587	4,242,039

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated
	393000	Stores Equipment											
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0
99		GD-OR / AS	48,630	0	0	0	0	0	0	0	48,630	0	48,630
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,439,551	105,781	123,518	3,225,071	3,454,370	30,169	35,227	919,785	985,181	0	0
		TOTAL ACCOUNT	4,975,591	116,242	137,881	3,599,497	3,853,620	118,329	35,227	919,785	1,073,341	48,630	48,630
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	4,383,713	808,146	259,847	3,315,720	4,383,713	0	0	0	0	0	0
99		GD-WA / ID / AN	2,610,985	0	0	0	0	1,897,950	320,550	392,485	2,610,985	0	0
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	919,536	0	919,536
8		GD-AA	4,123,658	0	0	0	0	0	0	2,827,097	2,827,097	0	1,296,561
7		CD-AA	13,628,521	0	0	9,584,666	9,584,666	0	0	2,786,351	2,786,351	0	1,257,504
9		CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0
		TOTAL ACCOUNT	26,861,658	822,838	1,016,095	13,059,454	14,898,387	1,902,140	536,231	6,051,299	8,489,670	919,536	2,554,065
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	74,901	0	0	74,901	74,901	0	0	0	0	0	0
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	1,273,499	210,583	26,627	1,036,289	1,273,499	0	0	0	0	0	0
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0
		TOTAL ACCOUNT	1,999,181	211,886	27,043	1,307,320	1,546,249	15,117	4,928	308,436	328,481	40,917	83,534

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended October 31, 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	31,834,053	14,314,857	9,564,602	7,954,594	31,834,053	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,951,706	0	0	0	0	2,383,399	747,718	820,589	3,951,706	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	37,623,177	14,567,023	9,873,515	8,749,549	33,190,087	2,455,316	835,820	1,049,357	4,340,493	43,834	48,763	92,597
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,937,970	11,958,708	6,516,371	45,462,891	63,937,970	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	1,150,693	0	0	0	0	0	0	788,892	788,892	0	361,801	361,801
7		CD-AA	52,294,504	0	0	36,777,679	36,777,679	0	0	10,691,611	10,691,611	0	4,825,214	4,825,214
9		CD-WA / ID / AN	14,946,964	1,511,490	2,943,806	7,174,787	11,630,083	431,074	839,569	2,046,238	3,316,881	0	0	0
		TOTAL ACCOUNT	134,723,916	13,470,198	9,460,177	89,415,357	112,345,732	1,116,440	1,331,883	13,526,741	15,975,064	1,216,105	5,187,015	6,403,120
	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	503,643,583	59,794,909	38,427,156	277,584,786	375,806,851	21,178,357	7,062,015	63,937,074	92,177,446	10,922,539	24,736,747	35,659,286

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 October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,675,190	319,716	0	10,355,474	10,675,190	0	0	0	0	0	0	
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	22,081,478	319,716	0	16,824,672	17,144,388	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	11,941,960	3,408,358	0	8,533,602	11,941,960	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	649,793	0	0	0	0	0	0	445,485	445,485	0	204,308	
7		CD-AA	76,248,056	0	0	53,623,733	53,623,733	0	0	15,588,915	15,588,915	0	7,035,408	
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	89,023,721	3,408,358	74,450	62,225,985	65,708,793	0	21,233	16,053,979	16,075,212	0	7,239,716	7,239,716
	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	4,075,516	0	0	2,866,229	2,866,229	0	0	833,239	833,239	0	376,048	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	4,075,516	0	0	2,866,229	2,866,229	0	0	833,239	833,239	0	376,048	376,048
	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
	303120	Misc Intangible Plant--Software 12.5 YR												
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	27,440,068	0	0	19,298,051	19,298,051	0	0	5,610,122	5,610,122	0	2,531,895	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	27,440,068	0	0	19,298,051	19,298,051	0	0	5,610,122	5,610,122	0	2,531,895	2,531,895
		TOTAL	243,451,987	3,728,074	74,450	172,127,506	175,930,030	1,022,594	800,838	44,992,103	46,815,535	426,123	20,280,299	20,706,422

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-12E
For Twelve Months Ended October 31, 2017	
Ending Balance 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%											31.442%
G-ALL	9	Elec/Gas North 4-Factor		100.000%		77.808%											0.000%
G-ALL	99	Not Allocated		0.000%		0.000%											0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-12E
For Twelve Months Ended October 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(90,625,899)	(63,735,382)	(18,528,465)	(8,362,052)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(724,442)	(563,681)	(160,761)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(91,350,341)</u>	<u>(64,299,063)</u>	<u>(18,689,226)</u>	<u>(8,362,052)</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 October 31, 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			3,188,939	3,188,939					3,188,939
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(9)	(9)					(9)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	74,610,395	33,591,161		108,201,556	58,182,169	26,647,561	16,428,226	6,943,600	
TOTAL		74,610,395	33,591,161	3,188,930	111,390,486	58,182,169	26,647,561	16,428,226	6,943,600	3,188,930

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						