

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN For Month Ended August 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(855,693)	(572,276)	(283,417)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	<u>(855,693)</u>	<u>(572,276)</u>	<u>(283,417)</u>
G-APL	Gas Net Adjusted Rate Base	<u>464,091,360</u>	<u>317,508,933</u>	<u>146,582,427</u>
	RATE OF RETURN	<u><u>-0.184%</u></u>	<u><u>-0.180%</u></u>	<u><u>-0.193%</u></u>

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 Month Ended August 31, 2017
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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	8-01-2017 thru 08-31-2017	242,367 100.000%	160,578 66.254%	81,789 33.746%
3	G-OPS	Direct Distribution Operating Expense Percent	8-01-2017 thru 08-31-2017	1,279,716 100.000%	943,136 73.699%	336,580 26.301%
	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	8-01-2017 thru 08-31-2017	6,768,838 100.000%	4,161,482 61.480%	2,607,356 38.520%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended August 31, 2017

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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 Month Ended August 31, 2017

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		68,433,452	61,020,528	7,412,924	0
	Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
	Adjustments		0	0	0	0
	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	System	Washington	Idaho	
			226,090,634	154,438,073	71,652,561	
			100.000%	68.308%	31.692%	
11	Book Depreciation Percent	8-01-2017 thru 08-31-2017	1,780,649	1,211,535	569,114	
			100.000%	68.039%	31.961%	
12	Net Gas Plant (before DFIT) - AMA Percent	07-01-2017 thru 08-31-2017	544,684,427	371,061,184	173,623,243	
			100.000%	68.124%	31.876%	
13	G-PLT Net Gas General Plant - AMA Percent	07-01-2017 thru 08-31-2017	60,947,297	44,117,025	16,830,272	
			100.000%	72.386%	27.614%	
14	Net Allocated Schedule M's - AMA Percent	8-01-2017 thru 08-31-2017	-3,690,332	-2,473,879	-1,216,453	
			100.000%	67.037%	32.963%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 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
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	3,945,766	0	3,945,766	2,867,790	0	2,867,790	1,077,976	0	1,077,976
99 4812XX	Commercial - Firm & Interruptible	2,072,225	0	2,072,225	1,362,223	0	1,362,223	710,002	0	710,002
99 4813XX	Industrial-Firm	171,257	0	171,257	84,290	0	84,290	86,967	0	86,967
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	5,291	0	5,291	4,485	0	4,485	806	0	806
99 499XXX	Unbilled Revenue	474,485	0	474,485	302,848	0	302,848	171,637	0	171,637
	TOTAL SALES TO ULTIMATE CUSTOMERS	6,669,024	0	6,669,024	4,621,636	0	4,621,636	2,047,388	0	2,047,388
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	8,179,991	0	8,179,991	5,029,059	0	5,029,059	3,150,932	0	3,150,932
4 488000	Miscellaneous Service Revenues	1,356	0	1,356	656	0	656	700	0	700
99 4893XX	Transportation Revenues	387,862	0	387,862	345,418	0	345,418	42,444	0	42,444
99 493000	Rent from Gas Property	216	0	216	216	0	216	0	0	0
4 495XXX	Other Gas Revenues	397,886	74,990	472,876	249,690	52,708	302,398	148,196	22,282	170,478
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	8,967,311	74,990	9,042,301	5,625,039	52,708	5,677,747	3,342,272	22,282	3,364,554
	TOTAL GAS REVENUES	15,636,335	74,990	15,711,325	10,246,675	52,708	10,299,383	5,389,660	22,282	5,411,942
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	12,029,637	0	12,029,637	7,428,791	0	7,428,791	4,600,846	0	4,600,846
99 808XXX	Net Natural Gas Storage Transactions	(1,686,409)	0	(1,686,409)	(1,036,804)	0	(1,036,804)	(649,605)	0	(649,605)
99 811000	Gas Used for Products Extraction	(54,852)	0	(54,852)	(33,723)	0	(33,723)	(21,129)	0	(21,129)
10 813000	Other Gas Expenses	0	97,989	97,989	0	66,934	66,934	0	31,055	31,055
99 813010	Gas Technology Institute (GTI) Expenses	2,614	0	2,614	1,640	0	1,640	974	0	974
	TOTAL PRODUCTION EXPENSES	10,290,990	97,989	10,388,979	6,359,904	66,934	6,426,838	3,931,086	31,055	3,962,141
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	7,082	7,082	0	4,995	4,995	0	2,087	2,087
1 824000	Other Expenses	0	29,942	29,942	0	21,118	21,118	0	8,824	8,824
1 837000	Other Equipment	0	15,529	15,529	0	10,953	10,953	0	4,576	4,576
	TOTAL UNDERGROUND STORAGE OPER EXP	0	52,553	52,553	0	37,066	37,066	0	15,487	15,487
G-DEPX	Depreciation Expense-Underground Storage	0	64,980	64,980	0	45,830	45,830	0	19,150	19,150
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	17,554	17,554	0	12,381	12,381	0	5,173	5,173
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	82,553	82,553	0	58,224	58,224	0	24,329	24,329
	TOTAL UNDERGROUND STORAGE EXPENSES	0	135,106	135,106	0	95,290	95,290	0	39,816	39,816

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 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
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	52,045	113,837	165,882	35,231	83,897	119,128	16,814	29,940	46,754
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	376,306	122,330	498,636	290,852	90,156	381,008	85,454	32,174	117,628
3	875000 Measuring & Reg Sta Exp-General	8,918	0	8,918	5,168	0	5,168	3,750	0	3,750
3	876000 Measuring & Reg Sta Exp-Industrial	339	0	339	339	0	339	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	19,515	0	19,515	8,979	0	8,979	10,536	0	10,536
3	878000 Meter & House Regulator Expenses	97,643	0	97,643	61,040	0	61,040	36,603	0	36,603
3	879000 Customer Installation Expenses	149,686	9,275	158,961	111,294	6,836	118,130	38,392	2,439	40,831
3	880000 Other Expenses	113,847	37,933	151,780	66,151	27,956	94,107	47,696	9,977	57,673
3	881000 Rents	0	2,376	2,376	0	1,751	1,751	0	625	625
	MAINTENANCE									
3	885000 Supervision & Engineering	21,975	0	21,975	18,406	0	18,406	3,569	0	3,569
3	887000 Mains	110,466	413	110,879	94,917	304	95,221	15,549	109	15,658
3	889000 Measuring & Reg Sta Exp-General	21,634	0	21,634	13,235	0	13,235	8,399	0	8,399
3	890000 Measuring & Reg Sta Exp-Industrial	50,223	0	50,223	50,974	0	50,974	(751)	0	(751)
3	891000 Measuring & Reg Sta Exp-City Gate	8,500	0	8,500	7,173	0	7,173	1,327	0	1,327
3	892000 Services	121,220	0	121,220	89,797	0	89,797	31,423	0	31,423
3	893000 Meters & House Regulators	127,399	90,913	218,312	89,580	67,002	156,582	37,819	23,911	61,730
3	894000 Other Equipment	0	18,740	18,740	0	13,811	13,811	0	4,929	4,929
	TOTAL DISTRIBUTION OPERATING EXP	1,279,716	395,817	1,675,533	943,136	291,713	1,234,849	336,580	104,104	440,684
G-DEPX	Depreciation Expense-Distribution	1,325,706	5,384	1,331,090	892,088	3,310	895,398	433,618	2,074	435,692
G-OTX	Taxes Other Than FIT	737,677	0	737,677	559,513	0	559,513	178,164	0	178,164
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,063,383	5,384	2,068,767	1,451,601	3,310	1,454,911	611,782	2,074	613,856
	TOTAL DISTRIBUTION EXPENSES	3,343,099	401,201	3,744,300	2,394,737	295,023	2,689,760	948,362	106,178	1,054,540

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended August 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	14,025	14,025	0	9,292	9,292	0	4,733	4,733
2	902000	Meter Reading Expenses	167,725	7,367	175,092	155,064	4,881	159,945	12,661	2,486	15,147
2	903XXX	Customer Records & Collection Expenses	111,883	416,480	528,363	78,264	275,935	354,199	33,619	140,545	174,164
2	904000	Uncollectible Accounts	0	125,329	125,329	0	83,035	83,035	0	42,294	42,294
2	905000	Misc Customer Accounts	0	9,181	9,181	0	6,083	6,083	0	3,098	3,098
TOTAL CUSTOMER ACCOUNTS EXPENSES		279,608	572,382	851,990	233,328	379,226	612,554	46,280	193,156	239,436	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	178,776	13,357	192,133	142,218	8,850	151,068	36,558	4,507	41,065
2	909000	Advertising	0	29,410	29,410	0	19,485	19,485	0	9,925	9,925
2	910000	Misc Customer Service & Info Exp	0	38,708	38,708	0	25,646	25,646	0	13,062	13,062
TOTAL CUSTOMER SERVICE & INFO EXP		178,776	81,475	260,251	142,218	53,981	196,199	36,558	27,494	64,052	
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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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000 Salaries	14,031	665,955	679,986	9,739	468,080	477,819	4,292	197,875	202,167	
4	921000 Office Supplies & Expenses	9	73,985	73,994	9	52,002	52,011	0	21,983	21,983	
4	922000 Admin. Expenses Transferred - Credit	0	(1,695)	(1,695)	0	(1,191)	(1,191)	0	(504)	(504)	
4	923000 Outside Services Employed	7,022	179,337	186,359	7,022	126,051	133,073	0	53,286	53,286	
4	924000 Property Insurance Premium	0	24,112	24,112	0	16,948	16,948	0	7,164	7,164	
4	925XXX Injuries and Damages	0	72,262	72,262	0	50,791	50,791	0	21,471	21,471	
4	926XXX Employee Pensions and Benefits	0	13,117	13,117	0	9,220	9,220	0	3,897	3,897	
4	928000 Regulatory Commission Expenses	73,794	14,742	88,536	49,129	10,362	59,491	24,665	4,380	29,045	
4	930000 Miscellaneous General Expenses	4,989	41,437	46,426	2,910	29,125	32,035	2,079	12,312	14,391	
4	931000 Rents	0	(8,638)	(8,638)	0	(6,071)	(6,071)	0	(2,567)	(2,567)	
4	935000 Maintenance of General Plant	22,676	217,596	240,272	18,588	152,942	171,530	4,088	64,654	68,742	
TOTAL ADMIN & GEN OPERATING EXP		122,521	1,292,210	1,414,731	87,397	908,259	995,656	35,124	383,951	419,075	
G-DEPX	Depreciation Expense-General Plant	29,479	355,103	384,582	20,717	249,591	270,308	8,762	105,512	114,274	
G-AMTX	Amortization Expense - General Plant - 303000	3,317	10,383	13,700	2,072	7,298	9,370	1,245	3,085	4,330	
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3	344	388,240	388,584	0	272,882	272,882	344	115,358	115,702	
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	0	0	0	0	0	0	0	0	0	
99	407335 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0	
99	407368 Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011	
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	407468 Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0	
TOTAL A&G DEPR/AMRT/NON-FIT TAXES		(750)	753,726	752,976	(10,206)	529,771	519,565	9,456	223,955	233,411	
TOTAL ADMIN & GENERAL EXPENSES		121,771	2,045,936	2,167,707	77,191	1,438,030	1,515,221	44,580	607,906	652,486	
TOTAL EXPENSES BEFORE FIT		14,214,244	3,334,089	17,548,333	9,207,378	2,328,484	11,535,862	5,006,866	1,005,605	6,012,471	
NET OPERATING INCOME (LOSS) BEFORE FIT				(1,837,008)				(1,236,479)			
G-FIT	FEDERAL INCOME TAX			(544,025)			(186,548)				
G-FIT	DEFERRED FEDERAL INCOME TAX			(435,618)			(476,419)				
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,672)			(1,236)				
GAS NET OPERATING INCOME (LOSS)				(855,693)				(572,276)			

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For Month Ended August 31, 2017	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

ALLOCATION RATIOS:

		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1			100.000%			70.530%			29.470%
G-ALL	2			100.000%			66.254%			33.746%
G-ALL	3			100.000%			73.699%			26.301%
G-ALL	4			100.000%			70.287%			29.713%
G-ALL	10			100.000%			68.308%			31.692%
G-ALL	99			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended August 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	4,405	74,990	79,395	4,405	52,708	57,113	0	22,282	22,282
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	230,550	0	230,550	144,450	0	144,450
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	26,737	0	26,737	0	0	0	26,737	0	26,737
4	495328	RESIDENTIAL DECOUPLING DEFERRE	27,190	0	27,190	23,616	0	23,616	3,574	0	3,574
4	495329	AMORTIZATION RES DECOUPLING DE	(58,117)	0	(58,117)	(58,117)	0	(58,117)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	57,940	0	57,940	84,505	0	84,505	(26,565)	0	(26,565)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(35,269)	0	(35,269)	(35,269)	0	(35,269)	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	397,886	74,990	472,876	249,690	52,708	302,398	148,196	22,282	170,478

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-804-1A
For Month Ended August 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	7,549,837	0	7,549,837	4,642,354	0	4,642,354	2,907,483	0	2,907,483
1	804001	Pipeline Demand Costs	2,229,985	0	2,229,985	1,572,808	0	1,572,808	657,177	0	657,177
1	804002	Transport Variable Charges	44,969	0	44,969	31,717	0	31,717	13,252	0	13,252
6	804010	Gas Costs - Fixed Hedge	54,491	0	54,491	33,501	0	33,501	20,990	0	20,990
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	23,090	0	23,090	14,196	0	14,196	8,894	0	8,894
6	804018	Merchandise Processing Fee	44,496	0	44,496	27,356	0	27,356	17,140	0	17,140
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	306,160	0	306,160	188,227	0	188,227	117,933	0	117,933
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	350,600	0	350,600	215,549	0	215,549	135,051	0	135,051
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(529,248)	0	(529,248)	(310,239)	0	(310,239)	(219,009)	0	(219,009)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,955,257	0	1,955,257	1,013,322	0	1,013,322	941,935	0	941,935
		TOTAL PURCHASED GAS COSTS	12,029,637	0	12,029,637	7,428,791	0	7,428,791	4,600,846	0	4,600,846

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	61.480%	38.520%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended August 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	23,977	13,357	37,334	18,757	8,850	27,607	5,220	4,507	9,727
99	908600	Public Purpose Tariff Rider Expense Offset	141,108	0	141,108	113,073	0	113,073	28,035	0	28,035
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	13,691	0	13,691	10,388	0	10,388	3,303	0	3,303
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			178,776	13,357	192,133	142,218	8,850	151,068	36,558	4,507	41,065

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.254%	33.746%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended August 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.54%	52.54%
2	Cost of Debt		5.442%	5.406%
	Total Cost of Debt		2.859%	2.840%
	Total Weighted Cost		2.859%	2.840%
G-APL	Net Rate Base	464,091,360	317,508,933	146,582,427
	Interest Deduction for FIT Calculation	13,240,521	9,077,580	4,162,941
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended August 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	15,711,325	10,299,383	5,411,942
G-OPS	Operating & Maintenance Expense	14,644,037	9,503,162	5,140,875
G-OPS	Book Deprec/Amort and Reg Amortizations	2,149,065	1,460,806	688,259
G-OTX	Taxes Other than FIT	755,231	571,894	183,337
	Net Operating Income Before FIT	(1,837,008)	(1,236,479)	(600,529)
G-INT	Less: Interest Expense	1,103,377	756,465	346,912
G-SCM	Schedule M Adjustments	1,386,027	1,459,949	(73,922)
	Taxable Net Operating Income	(1,554,358)	(532,995)	(1,021,363)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(544,025)	(186,548)	(357,477)
G-DTE	Deferred FIT	(435,618)	(476,419)	40,801
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	(981,315)	(664,203)	(317,112)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Month Ended August 31, 2017
Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,358,846	824,107	2,182,953	914,877	578,924	1,493,801	443,969	245,183	689,152
12	997001	Contributions In Aid of Construction	0	150,416	150,416	0	102,469	102,469	0	47,947	47,947
2	997002	Injuries and Damages	0	(5,545)	(5,545)	0	(3,674)	(3,674)	0	(1,871)	(1,871)
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	21,446	21,446	0	15,074	15,074	0	6,372	6,372
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,426,008	0	1,426,008	703,083	0	703,083	722,925	0	722,925
4	997015	Airplane Lease Payments	0	14,851	14,851	0	10,438	10,438	0	4,413	4,413
12	997016	Redemption Expense Amortization	0	24,751	24,751	0	16,861	16,861	0	7,890	7,890
4	997020	FAS87 Current Pension Accrual	0	256,269	256,269	0	180,124	180,124	0	76,145	76,145
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	2,772,846	0	2,772,846	2,776,592	0	2,776,592	(3,746)	0	(3,746)
12	997032	Interest Rate Swaps	0	55,046	55,046	0	37,500	37,500	0	17,546	17,546
4	997033	DSM Tariff Rider	(199,963)	0	(199,963)	(162,031)	0	(162,031)	(37,932)	0	(37,932)
12	997048	AFUDC	0	(59,317)	(59,317)	0	(40,409)	(40,409)	0	(18,908)	(18,908)
11	997049	Tax Depreciation	0	(4,976,567)	(4,976,567)	0	(3,386,006)	(3,386,006)	0	(1,590,561)	(1,590,561)
1	997055	Deferred Gas Exchange	0	375,001	375,001	0	264,488	264,488	0	110,513	110,513
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	13,691	0	13,691	10,388	0	10,388	3,303	0	3,303
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(20,236)	(20,236)	0	(13,768)	(13,768)	0	(6,468)	(6,468)
4	997081	Deferred Compensation	0	80,829	80,829	0	56,812	56,812	0	24,017	24,017
4	997082	Meal Disallowances	0	13,336	13,336	0	9,373	9,373	0	3,963	3,963
4	997083	Paid Time Off	0	(11,076)	(11,076)	0	(7,785)	(7,785)	0	(3,291)	(3,291)
2	997084	Customer Uncollectibles	0	(59,582)	(59,582)	0	(39,475)	(39,475)	0	(20,107)	(20,107)
99	997098	Provision for Rate Refund	(2,791,326)	0	(2,791,326)	(2,791,326)	0	(2,791,326)	0	0	0
12	997101	Repairs 481 (a)	0	(374,060)	(374,060)	0	(254,825)	(254,825)	0	(119,235)	(119,235)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	2,482,245	0	2,482,245	2,482,245	0	2,482,245	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	2,580,102	(3,690,331)	1,386,027	3,933,828	(2,473,879)	1,459,949	1,142,530	(1,216,452)	(73,922)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.254%	33.746%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	61.480%	38.520%
G-ALL	11	Book Depreciation	100.000%	68.039%	31.961%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	68.124%	31.876%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	

AVISTA UTILITIES

For Month Ended August 31, 2017
Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	867,131	581,299	285,832
99	410100	Deferred Federal Income Tax Exp	(1,296,338)	(1,052,997)	(243,341)
		SUBTOTAL	(429,207)	(471,698)	42,491
14	411100	Deferred Federal Income Tax Expense - Allocated	(1,619)	(1,085)	(534)
99	411100	Deferred Federal Income Tax Exp	(4,792)	(3,636)	(1,156)
		SUBTOTAL	(6,411)	(4,721)	(1,690)
		Total Deferred Federal Income Tax Expense	(435,618)	(476,419)	40,801

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.037%	32.963%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended August 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	17,554	17,554	0	12,381	12,381	0	5,173	5,173
		TOTAL UNDERGROUND STORAGE TAX	0	17,554	17,554	0	12,381	12,381	0	5,173	5,173
		DISTRIBUTION									
99	408110	State Excise Tax	174,050	0	174,050	174,050	0	174,050	0	0	0
99	408120	Municipal Occupation & License Tax	186,212	0	186,212	155,260	0	155,260	30,952	0	30,952
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	363,930	0	363,930	230,203	0	230,203	133,727	0	133,727
99	409100	State Income Tax	13,485	0	13,485	0	0	0	13,485	0	13,485
		TOTAL DISTRIBUTION TAX	737,677	0	737,677	559,513	0	559,513	178,164	0	178,164
		TOTAL TAXES OTHER THAN FIT	737,677	17,554	755,231	559,513	12,381	571,894	178,164	5,173	183,337

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended August 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	39,299,181	39,320,414	0	27,622,215	27,622,215	21,233	11,676,966	11,698,199
TOTAL INTANGIBLE PLANT			1,823,432	41,179,005	43,002,437	1,022,594	28,943,487	29,966,081	800,838	12,235,518	13,036,356
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	900,453	900,453	0	379,042	379,042
1	351XXX	Structures & Improvements	0	2,172,386	2,172,386	0	1,532,184	1,532,184	0	640,202	640,202
1	352XXX	Wells	0	18,873,175	18,873,175	0	13,311,250	13,311,250	0	5,561,925	5,561,925
1	353000	Lines	0	1,044,477	1,044,477	0	736,670	736,670	0	307,807	307,807
1	354000	Compressor Station Equipment	0	12,295,901	12,295,901	0	8,672,299	8,672,299	0	3,623,602	3,623,602
1	355000	Measuring & Regulating Equipment	0	966,655	966,655	0	681,782	681,782	0	284,873	284,873
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,261,718	2,261,718	0	1,595,190	1,595,190	0	666,528	666,528
TOTAL UNDERGROUND STORAGE PLANT			0	39,297,520	39,297,520	0	27,714,567	27,714,567	0	11,582,953	11,582,953
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	959,133	0	959,133	589,371	0	589,371	369,762	0	369,762
6	376000	Mains	316,241,847	2,512,521	318,754,368	208,025,976	1,544,698	209,570,674	108,215,871	967,823	109,183,694
6	378000	Measuring & Reg Station Equip-General	5,844,929	127,100	5,972,029	3,633,421	78,141	3,711,562	2,211,508	48,959	2,260,467
6	379000	Measuring & Reg Station Equip-City Gate	6,878,101	0	6,878,101	2,367,480	0	2,367,480	4,510,621	0	4,510,621
6	380000	Services	224,985,124	0	224,985,124	153,533,803	0	153,533,803	71,451,321	0	71,451,321
6	381000	Meters	78,025,339	0	78,025,339	54,234,177	0	54,234,177	23,791,162	0	23,791,162
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	3,351,136	0	3,351,136	2,614,959	0	2,614,959	736,177	0	736,177
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			636,600,147	2,639,621	639,239,768	425,186,375	1,622,839	426,809,214	211,413,772	1,016,782	212,430,554
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,819,332	2,099,361	4,918,693	2,722,307	1,475,578	4,197,885	97,025	623,783	720,808
4	390XXX	Structures & Improvements	5,442,459	22,718,567	28,161,026	3,845,141	15,968,199	19,813,340	1,597,318	6,750,368	8,347,686
4	391XXX	Office Furniture & Equipment	111,461	13,236,945	13,348,406	92,577	9,303,852	9,396,429	18,884	3,933,093	3,951,977
4	392XXX	Transportation Equipment	11,277,522	2,457,793	13,735,315	8,677,538	1,727,509	10,405,047	2,599,984	730,284	3,330,268
4	393000	Stores Equipment	151,417	909,154	1,060,571	117,682	639,017	756,699	33,735	270,137	303,872
4	394000	Tools, Shop & Garage Equipment	2,427,755	6,021,993	8,449,748	1,891,524	4,232,678	6,124,202	536,231	1,789,315	2,325,546
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	3,288,287	1,049,358	4,337,645	2,452,468	737,562	3,190,030	835,819	311,796	1,147,615
4	397XXX	Communications Equipment	2,436,954	11,986,359	14,423,313	1,105,258	8,424,852	9,530,110	1,331,696	3,561,507	4,893,203
4	398000	Miscellaneous Equipment	1,995	79,869	81,864	1,106	56,138	57,244	889	23,731	24,620
TOTAL GENERAL PLANT			27,977,227	60,867,836	88,845,063	20,920,718	42,782,176	63,702,894	7,056,509	18,085,660	25,142,169

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended August 31, 2017
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	666,400,806	143,983,982	810,384,788	447,129,687	101,063,069	548,192,756	219,271,119	42,920,913	262,192,032
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(15,017,157)	(15,017,157)	0	(10,591,601)	(10,591,601)	0	(4,425,556)	(4,425,556)
G-ADEP		Distribution Plant	(208,220,897)	(1,712,230)	(209,933,127)	(136,880,122)	(1,052,679)	(137,932,801)	(71,340,775)	(659,551)	(72,000,326)
G-ADEP		General Plant	(9,760,159)	(18,137,607)	(27,897,766)	(6,837,489)	(12,748,380)	(19,585,869)	(2,922,670)	(5,389,227)	(8,311,897)
		TOTAL ACCUMULATED DEPRECIATION	(217,981,056)	(34,866,994)	(252,848,050)	(143,717,611)	(24,392,660)	(168,110,271)	(74,263,445)	(10,474,334)	(84,737,779)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(262,753)	(487,746)	(750,499)	(181,967)	(342,822)	(524,789)	(80,786)	(144,924)	(225,710)
G-AAMT		Misc IT Intangible Plant - 3031XX	(14,332)	(11,847,024)	(11,861,356)	0	(8,326,918)	(8,326,918)	(14,332)	(3,520,106)	(3,534,438)
G-AAMT		Underground Storage	0	(240,456)	(240,456)	0	(169,594)	(169,594)	0	(70,862)	(70,862)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(277,085)	(12,575,226)	(12,852,311)	(181,967)	(8,839,334)	(9,021,301)	(95,118)	(3,735,892)	(3,831,010)
		TOTAL ACCUMULATED DEPR/AMORT	(218,258,141)	(47,442,220)	(265,700,361)	(143,899,578)	(33,231,994)	(177,131,572)	(74,358,563)	(14,210,226)	(88,568,789)
		NET GAS UTILITY PLANT before DFIT	448,142,665	96,541,762	544,684,427	303,230,109	67,831,075	371,061,184	144,912,556	28,710,687	173,623,243
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(104,106,591)	(104,106,591)	0	(70,921,574)	(70,921,574)	0	(33,185,017)	(33,185,017)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,880,906)	(17,880,906)	0	(12,564,529)	(12,564,529)	0	(5,316,377)	(5,316,377)
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	(771,812)	(771,812)	0	(525,789)	(525,789)	0	(246,023)	(246,023)
		TOTAL ACCUMULATED DFIT	0	(122,759,309)	(122,759,309)	0	(84,011,892)	(84,011,892)	0	(38,747,417)	(38,747,417)
		NET GAS UTILITY PLANT	448,142,665	(26,217,547)	421,925,118	303,230,109	(16,180,817)	287,049,292	144,912,556	(10,036,730)	134,875,826

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%	61.480%	38.520%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	68.124%	31.876%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended August 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
G-PLT	NET GAS PLANT IN SERVICE	448,142,665	(26,217,547)	421,925,118	303,230,109	(16,180,817)	287,049,292	144,912,556	(10,036,730)	134,875,826
	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	13,516,885	13,516,885	0	9,533,459	9,533,459	0	3,983,426	3,983,426
4	252000 Customer Advances	(74,618)	(516)	(75,134)	(5,902)	(363)	(6,265)	(68,716)	(153)	(68,869)
99	235199 Customer Deposits	(540,536)	0	(540,536)	(540,536)	0	(540,536)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	4,530,952	0	4,530,952	4,530,952	0	4,530,952	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(939,803)	0	(939,803)	(939,803)	0	(939,803)	0	0	0
C-WKC	Working Capital	13,839,715	6,103,099	19,942,814	13,839,715	0	13,839,715	0	6,103,099	6,103,099
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,815,710	25,350,532	42,166,242	16,884,426	13,575,215	30,459,641	(68,716)	11,775,317	11,706,601
	NET RATE BASE	464,958,375	(867,015)	464,091,360	320,114,535	(2,605,602)	317,508,933	144,843,840	1,738,587	146,582,427

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-1A
For Month Ended August 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)	678,425	678,425											
	Hydro (ED-AN)	965,979	965,979											
	Other (ED-AN)	809,437	809,437											
Total Electric Production		2,453,841	2,453,841											
Electric Transmission														
	ED-AN	1,029,761	1,029,761											
Total Electric Transmission		1,029,761	1,029,761											
Electric Distribution														
	ED-AN	4,974	4,974											
	ED-ID	1,415,421	1,415,421											
	ED-WA	2,501,783	2,501,783											
Total Electric Distribution		3,922,178	3,922,178											
Gas Underground Storage														
1	GD-AN	64,980		64,980		64,980	64,980		45,830	45,830		19,150	19,150	
	GD-OR	11,417		11,417										
Total Gas Underground Storage		76,397		64,980	11,417	64,980	64,980		45,830	45,830		19,150	19,150	
Gas Distribution														
6	GD-AN	5,384		5,384			5,384		3,310	3,310		2,074	2,074	
	GD-ID	433,618		433,618		433,618	433,618				433,618		433,618	
	GD-WA	892,088		892,088		892,088	892,088	892,088		892,088				
	GD-OR	601,017		601,017										
Total Gas Distribution		1,932,107		1,331,090	601,017	1,325,706	5,384	1,331,090	892,088	3,310	895,398	433,618	2,074	435,692
General Plant														
	ED-AN	243,190	243,190											
	ED-ID	19,883	19,883											
	ED-WA	53,272	53,272											
7,4	CD-AA	1,547,873	1,088,588	316,463	142,822		316,463	316,463		222,432	222,432		94,031	94,031
9,4	CD-AN	82,819	64,440	18,379			18,379	18,379		12,918	12,918		5,461	5,461
9	CD-ID	29,078	22,625	6,453		6,453	6,453	6,453				6,453	6,453	
9	CD-WA	25,317	19,699	5,618		5,618	5,618	5,618	5,618		5,618			
8,4	GD-AA	25,259		17,317	7,942		17,317	17,317		12,172	12,172		5,145	5,145
4	GD-AN	2,944		2,944			2,944	2,944		2,069	2,069		875	875
	GD-ID	2,309		2,309		2,309	2,309	2,309				2,309	2,309	
	GD-WA	15,099		15,099		15,099	15,099	15,099	15,099		15,099			
	GD-OR	15,564		15,564										
Total General Plant		2,062,607	1,511,697	384,582	166,328	29,479	355,103	384,582	20,717	249,591	270,308	8,762	105,512	114,274
Total Depreciation Expense		11,476,891	8,917,477	1,780,652	778,762	1,355,185	425,467	1,780,652	912,805	298,731	1,211,536	442,380	126,736	569,116

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	70.530%		29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%		29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	61.480%		38.520%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended August 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	76,533	76,533											
Misc Intangible Plt (303000) ED-AN	20,902	20,902											
Total Production/Transmission	97,435	97,435											
Distribution													
Franchises (302000) ED-WA	2,013	2,013											
Misc Intangible Plt (303000) ED-WA	489	489											
Total Distribution	2,502	2,502											
General Plant - 303000													
7,4 CD-AA	49,911	35,102	10,204	4,605		10,204	10,204		7,172	7,172		3,032	3,032
9,4 CD-AN	810	631	179			179	179		126	126		53	53
GD-ID	1,245		1,245				1,245				1,245		1,245
GD-WA	2,072		2,072			2,072	2,072		2,072	2,072			
GD-OR	672			672									
Total General Plant - 303000	54,710	35,733	13,700	5,277	3,317	10,383	13,700	2,072	7,298	9,370	1,245	3,085	4,330
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	1,856,044	1,305,319	379,468	171,257		379,468	379,468		266,717	266,717		112,751	112,751
9,4 CD-AN	1,450	1,128	322			322	322		226	226		96	96
9,4 CD-ID	1,550	1,206	344				344				344		344
ED-AN	147,242	147,242											
ED-ID	0	0											
ED-WA	57,045	57,045											
8,4 GD-AA	12,325		8,450	3,875		8,450	8,450		5,939	5,939		2,511	2,511
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX	2,075,656	1,511,940	388,584	175,132	344	388,240	388,584		272,882	272,882	344	115,358	115,702
Gas Underground Storage													
1 GD-AN	19		19			19	19		13	13		6	6
Total Gas Underground Storage	19		19			19	19		13	13		6	6
General Plant - 390200, 396200													
7,4 CD-AA	0	0	0	0		0	0		0	0		0	0
4 ED-AN	4,003	4,003											
GD-OR	0			0									
Total General Plant- 390200, 396200	4,003	4,003	0	0		0	0		0	0		0	0
Total Amortization Expense	2,234,325	1,651,613	402,303	180,409	3,661	398,642	402,303	2,072	280,193	282,265	1,589	118,449	120,038

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-1A
For Month Ended August 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)	(296,597,849)	(296,597,849)										
	Hydro (ED-AN)	(127,615,794)	(127,615,794)										
	Other (ED-AN)	(115,762,926)	(115,762,926)										
Total Electric Production	(539,976,569)	(539,976,569)											
Electric Transmission													
	ED-AN	(210,082,093)	(210,082,093)										
Total Electric Transmission	(210,082,093)	(210,082,093)											
Electric Distribution													
	ED-AN	(111,837)	(111,837)										
	ED-ID	(198,140,839)	(198,140,839)										
	ED-WA	(316,598,062)	(316,598,062)										
Total Electric Distribution	(514,850,738)	(514,850,738)											
Gas Underground Storage													
1	GD-AN	(15,017,157)	(15,017,157)		(15,017,157)	(15,017,157)		(10,591,601)	(10,591,601)		(4,425,556)	(4,425,556)	
	GD-OR	(960,519)		(960,519)									
Total Gas Underground Storage	(15,977,676)		(15,017,157)	(960,519)	(15,017,157)	(15,017,157)		(10,591,601)	(10,591,601)		(4,425,556)	(4,425,556)	
Gas Distribution													
6	GD-AN	(1,712,230)	(1,712,230)			(1,712,230)	(1,712,230)	(1,052,679)	(1,052,679)		(659,551)	(659,551)	
	GD-ID	(71,340,775)	(71,340,775)		(71,340,775)	(71,340,775)				(71,340,775)		(71,340,775)	
	GD-WA	(136,880,122)	(136,880,122)		(136,880,122)	(136,880,122)	(136,880,122)						
	GD-OR	(105,092,011)		(105,092,011)									
Total Gas Distribution	(315,025,138)		(209,933,127)	(105,092,011)	(208,220,897)	(1,712,230)	(209,933,127)	(136,880,122)	(1,052,679)	(137,932,801)	(71,340,775)	(659,551)	(72,000,326)
General Plant													
	ED-AN	(47,446,184)	(47,446,184)										
	ED-ID	(9,382,189)	(9,382,189)										
	ED-WA	(18,369,089)	(18,369,089)										
7,4	CD-AA	(54,585,726)	(38,389,049)	(11,160,052)	(5,036,625)	(11,160,052)	(11,160,052)	(7,844,066)	(7,844,066)		(3,315,986)	(3,315,986)	
9,4	CD-AN	(11,981,972)	(9,323,052)	(2,658,920)		(2,658,920)	(2,658,920)	(1,868,875)	(1,868,875)		(790,045)	(790,045)	
9	CD-ID	(5,889,902)	(4,582,874)	(1,307,028)		(1,307,028)	(1,307,028)			(1,307,028)		(1,307,028)	
9	CD-WA	(3,961,481)	(3,082,389)	(879,092)		(879,092)	(879,092)	(879,092)	(879,092)				
8,4	GD-AA	(2,321,100)		(1,591,300)	(729,800)	(1,591,300)	(1,591,300)	(1,118,477)	(1,118,477)		(472,823)	(472,823)	
4	GD-AN	(2,727,335)	(2,727,335)			(2,727,335)	(2,727,335)	(1,916,962)	(1,916,962)		(810,373)	(810,373)	
	GD-ID	(1,615,642)	(1,615,642)			(1,615,642)	(1,615,642)			(1,615,642)		(1,615,642)	
	GD-WA	(5,958,397)	(5,958,397)			(5,958,397)	(5,958,397)	(5,958,397)	(5,958,397)				
	GD-OR	(4,860,505)		(4,860,505)									
Total General Plant	(169,099,522)	(130,574,826)	(27,897,766)	(10,626,930)	(9,760,159)	(18,137,607)	(27,897,766)	(6,837,489)	(12,748,380)	(19,585,869)	(2,922,670)	(5,389,227)	(8,311,897)
Total Accumulated Depreciation	(1,765,011,736)	(1,395,484,226)	(252,848,050)	(116,679,460)	(217,981,056)	(34,866,994)	(252,848,050)	(143,717,611)	(24,392,660)	(168,110,271)	(74,263,445)	(10,474,334)	(84,737,779)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington		Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	70.530%		29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%		29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	61.480%		38.520%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended August 31, 2017
 Average of Monthly Averages Basis

Report ID:
G-AAMT-1A

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	(10,715,354)	(10,715,354)												
	Misc Intangible Plt (303000)	ED-AN	(1,521,614)	(1,521,614)												
Total Production/Transmission			(12,236,968)	(12,236,968)												
Distribution																
	Franchises (302000)	ED-WA	(184,484)	(184,484)												
	Misc Intangible Plt (303000)	ED-WA	(34,607)	(34,607)												
Total Distribution			(219,091)	(219,091)												
General Plant - 303000																
7,4		CD-AA	(2,284,577)	(1,606,697)	(467,082)	(210,798)		(467,082)	(467,082)		(328,298)	(328,298)	(138,784)	(138,784)		
9,4		CD-AN	(93,120)	(72,456)	(20,664)			(20,664)	(20,664)		(14,524)	(14,524)	(6,140)	(6,140)		
		GD-ID	(80,786)		(80,786)			(80,786)	(80,786)				(80,786)	(80,786)		
		GD-WA	(181,967)		(181,967)			(181,967)	(181,967)	(181,967)						
		GD-OR	(85,661)			(85,661)										
Total General Plant - 303000			(2,726,111)	(1,679,153)	(750,499)	(296,459)		(262,753)	(487,746)	(750,499)	(181,967)	(342,822)	(524,789)	(80,786)	(144,924)	(225,710)
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	(56,369,191)	(39,643,324)	(11,524,682)	(5,201,185)		(11,524,682)	(11,524,682)		(8,100,353)	(8,100,353)	(3,424,329)	(3,424,329)		
9,4		CD-AN	(45,703)	(35,562)	(10,141)			(10,141)	(10,141)		(7,128)	(7,128)	(3,013)	(3,013)		
9		CD-ID	(64,586)	(50,254)	(14,332)			(14,332)	(14,332)				(14,332)	(14,332)		
		ED-AN	(1,794,082)	(1,794,082)												
		ED-ID	0	0												
		ED-WA	(2,370,245)	(2,370,245)												
8,4		GD-AA	(455,383)		(312,201)	(143,182)		(312,201)	(312,201)		(219,437)	(219,437)	(92,764)	(92,764)		
4		GD-AN	0		0			0	0		0	0	0	0		
		GD-OR	0			0							0	0		
Total Miscellaneous IT Intangible Plant - 3031			(61,099,190)	(43,893,467)	(11,861,356)	(5,344,367)		(14,332)	(11,847,024)	(11,861,356)		(8,326,918)	(8,326,918)	(14,332)	(3,520,106)	(3,534,438)
Gas Underground Storage																
1		GD-AN	(240,456)		(240,456)			(240,456)	(240,456)		(169,594)	(169,594)	(70,862)	(70,862)		
Total Gas Underground Storage			(240,456)		(240,456)			(240,456)	(240,456)		(169,594)	(169,594)		(70,862)	(70,862)	
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0		
9		CD-ID	0	0	0			0	0		0	0	0	0		
9		CD-WA	0	0	0			0	0	0	0	0	0	0		
4		ED-AN	(78,915)	(78,915)												
		ED-WA	0	0												
		GD-WA	0		0			0	0	0	0	0	0	0		
		GD-OR	0			0							0	0		
Total General Plant - 390200, 396200			(78,915)	(78,915)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization			(76,600,731)	(58,107,594)	(12,852,311)	(5,640,826)		(277,085)	(12,575,226)	(12,852,311)	(181,967)	(8,839,334)	(9,021,301)	(95,118)	(3,735,892)	(3,831,010)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 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	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	0	2,518,764	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848	
9		CD-WA / ID / AN	1,660,110	713,690	340,200	237,825	1,291,715	203,543	97,025	67,827	368,395	0	0	0	
		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	8,170,648	1,052,423	2,554,226	4,563,999	8,170,648	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	2,252,956	0	0	0	
99		GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	99,600,944	0	0	70,047,352	70,047,352	0	0	20,363,413	20,363,413	0	9,190,179	9,190,179	
9		CD-WA / ID / AN	24,986,060	5,582,730	5,600,726	8,257,948	19,441,404	1,592,185	1,597,318	2,355,153	5,544,656	0	0	0	
		TOTAL ACCOUNT	138,654,688	6,635,153	8,154,952	82,869,299	97,659,404	3,845,141	1,597,318	22,718,566	28,161,025	3,644,080	9,190,179	12,834,259	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	6,760,747	1,031,634	0	5,729,113	6,760,747	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	593,034	0	0	0	0	0	0	406,572	406,572	0	186,462	186,462	
7		CD-AA	62,621,748	0	0	44,040,623	44,040,623	0	0	12,803,016	12,803,016	0	5,778,109	5,778,109	
9		CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	0	
		TOTAL ACCOUNT	70,601,087	1,356,240	66,212	49,865,658	51,288,110	92,577	18,884	13,236,945	13,348,406	0	5,964,571	5,964,571	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	39,690,660	18,806,272	7,804,980	13,079,408	39,690,660	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,145,272	0	0	0	0	8,083,176	2,365,911	1,696,185	12,145,272	0	0	0	
99		GD-OR / AS	4,075,925	0	0	0	0	0	0	0	0	4,075,925	0	4,075,925	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587	
9		CD-WA / ID / AN	6,290,696	2,084,028	820,739	1,989,961	4,894,728	594,361	234,073	567,534	1,395,968	0	0	0	
		TOTAL ACCOUNT	63,151,802	20,890,300	8,625,719	15,736,957	45,252,976	8,677,537	2,599,984	2,457,793	13,735,314	4,075,925	87,587	4,163,512	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 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	
	393000	Stores Equipment													
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	88,160	0	0	0
99		GD-OR / AS	48,553	0	0	0	0	0	0	0	0	48,553	0	48,553	
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	4,382,005	103,514	118,284	3,187,796	3,409,594	29,522	33,735	909,154	972,411	0	0	0	
		TOTAL ACCOUNT	4,917,968	113,975	132,647	3,562,222	3,808,844	117,682	33,735	909,154	1,060,571	48,553	0	48,553	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	4,339,283	808,146	259,847	3,271,290	4,339,283	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,592,140	0	0	0	0	1,887,334	320,550	384,256	2,592,140	0	0	0	
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536	
8		GD-AA	4,094,619	0	0	0	0	0	0	2,807,189	2,807,189	0	1,287,430	1,287,430	
7		CD-AA	13,622,800	0	0	9,580,643	9,580,643	0	0	2,785,181	2,785,181	0	1,256,976	1,256,976	
9		CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0	
		TOTAL ACCOUNT	26,763,623	822,838	1,016,095	13,011,001	14,849,934	1,891,524	536,231	6,021,992	8,449,747	919,536	2,544,406	3,463,942	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	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	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	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,229,070	210,583	26,627	991,860	1,229,070	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	50,717	
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817	
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0	
		TOTAL ACCOUNT	1,954,752	211,886	27,043	1,262,891	1,501,820	15,117	4,928	308,436	328,481	40,917	83,534	124,451	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended August 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	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,815,432	14,410,415	9,495,898	7,909,119	31,815,432	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,948,858	0	0	0	0	2,380,551	747,718	820,589	3,948,858	0	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763	
9		CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0	
		TOTAL ACCOUNT	37,601,708	14,662,581	9,804,811	8,704,074	33,171,466	2,452,468	835,820	1,049,357	4,337,645	43,834	48,763	92,597	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	63,586,806	11,890,915	6,345,041	45,350,850	63,586,806	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,177,680	0	0	0	0	685,366	492,314	0	1,177,680	0	0	0	
99		GD-OR / AS	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	1,220,111	
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198	
7		CD-AA	45,289,174	0	0	31,850,970	31,850,970	0	0	9,259,372	9,259,372	0	4,178,832	4,178,832	
9		CD-WA / ID / AN	14,895,803	1,472,282	2,943,152	7,174,842	11,590,276	419,892	839,382	2,046,253	3,305,527	0	0	0	
		TOTAL ACCOUNT	127,162,507	13,363,197	9,288,193	84,376,662	107,028,052	1,105,258	1,331,696	11,986,360	14,423,314	1,220,111	4,491,030	5,711,141	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546	
9		CD-WA / ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0	
		TOTAL ACCOUNT	551,280	3,880	9,963	417,660	431,503	1,106	889	79,869	81,864	2,367	35,546	37,913	
		TOTAL GENERAL PLANT	486,796,979	58,787,351	37,828,114	267,130,123	363,745,588	20,920,717	7,056,510	60,867,833	88,845,060	10,843,867	23,362,464	34,206,331	

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-1A
For Month Ended August 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	10,675,190	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	12,061,583	3,408,358	0	8,653,225	12,061,583	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	747,646	0	0	0	0	0	0	512,571	512,571	0	235,075	
7		CD-AA	81,379,702	0	0	57,232,717	57,232,717	0	0	16,638,080	16,638,080	0	7,508,905	
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	94,372,843	3,408,358	74,450	65,954,592	69,437,400	0	21,233	17,170,230	17,191,463	0	7,743,980	7,743,980
	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	7,405,282	0	0	5,207,987	5,207,987	0	0	1,514,010	1,514,010	0	683,285	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,405,282	0	0	5,207,987	5,207,987	0	0	1,514,010	1,514,010	0	683,285	683,285
	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
		TOTAL	224,690,807	3,728,074	74,450	158,899,820	162,702,344	1,022,594	800,838	41,179,003	43,002,435	426,123	18,559,905	18,986,028

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended August 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	(86,684,477)	(60,963,459)	(17,722,641)	(7,998,377)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(713,191)	(554,927)	(158,264)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(87,397,668)</u>	<u>(61,518,386)</u>	<u>(17,880,905)</u>	<u>(7,998,377)</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 Month Ended August 31, 2017
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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			3,185,179	3,185,179					3,185,179
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			2,599	2,599					2,599
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			71	71					71
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(2)	(2)					(2)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	78,405,388	37,174,182		115,579,570	64,565,673	31,071,083	13,839,715	6,103,099	
TOTAL		78,405,388	37,174,182	3,187,847	118,767,417	64,565,673	31,071,083	13,839,715	6,103,099	3,187,847

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						