

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(944,531)	(545,008)	(399,523)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(944,531)	(545,008)	(399,523)
G-APL	Gas Net Adjusted Rate Base	455,425,944	311,518,841	143,907,103
	RATE OF RETURN	-0.207%	-0.175%	-0.278%

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 July 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	7-01-2017 thru 07-31-2017	241,610 100.000%	160,045 66.241%	81,565 33.759%
3	G-OPS	Direct Distribution Operating Expense Percent	7-01-2017 thru 07-31-2017	1,208,658 100.000%	803,333 66.465%	405,325 33.535%
	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	7-01-2017 thru 07-31-2017	6,046,478 100.000%	3,939,280 65.150%	2,107,198 34.850%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended July 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 July 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

GAS ALLOCATION PERCENTAGES

For Month Ended July 31, 2017

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	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	7-01-2017 thru 07-31-2017	1,767,452	1,203,904	563,548	
			100.000%	68.115%	31.885%	
12	Net Gas Plant (before DFIT) - AMA Percent	06-01-2017 thru 07-31-2017	539,516,601	368,159,993	171,356,608	
			100.000%	68.239%	31.761%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2017 thru 07-31-2017	60,917,484	44,089,316	16,828,168	
			100.000%	72.375%	27.625%	
14	Net Allocated Schedule M's - AMA Percent	7-01-2017 thru 07-31-2017	-3,722,726	-2,499,598	-1,223,128	
			100.000%	67.144%	32.856%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES										
SALES OF GAS:										
99	480000 Residential	4,308,656	0	4,308,656	3,083,285	0	3,083,285	1,225,371	0	1,225,371
99	4812XX Commercial - Firm & Interruptible	2,123,832	0	2,123,832	1,481,089	0	1,481,089	642,743	0	642,743
99	4813XX Industrial-Firm	177,862	0	177,862	93,124	0	93,124	84,738	0	84,738
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	5,699	0	5,699	4,859	0	4,859	840	0	840
99	499XXX Unbilled Revenue	(125,113)	0	(125,113)	(90,663)	0	(90,663)	(34,450)	0	(34,450)
TOTAL SALES TO ULTIMATE CUSTOMERS		6,490,936	0	6,490,936	4,571,694	0	4,571,694	1,919,242	0	1,919,242
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	10,242,623	0	10,242,623	6,673,069	0	6,673,069	3,569,554	0	3,569,554
4	488000 Miscellaneous Service Revenues	1,372	0	1,372	656	0	656	716	0	716
99	4893XX Transportation Revenues	409,614	0	409,614	366,190	0	366,190	43,424	0	43,424
99	493000 Rent from Gas Property	216	0	216	216	0	216	0	0	0
4	495XXX Other Gas Revenues	467,213	32,758	499,971	329,505	23,025	352,530	137,708	9,733	147,441
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES		11,121,038	32,758	11,153,796	7,369,636	23,025	7,392,661	3,751,402	9,733	3,761,135
TOTAL GAS REVENUES		17,611,974	32,758	17,644,732	11,941,330	23,025	11,964,355	5,670,644	9,733	5,680,377
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	12,723,805	0	12,723,805	8,318,787	0	8,318,787	4,405,018	0	4,405,018
99	808XXX Net Natural Gas Storage Transactions	(454,619)	0	(454,619)	(296,184)	0	(296,184)	(158,435)	0	(158,435)
99	811000 Gas Used for Products Extraction	(1,156)	0	(1,156)	(753)	0	(753)	(403)	0	(403)
10	813000 Other Gas Expenses	0	87,123	87,123	0	59,512	59,512	0	27,611	27,611
99	813010 Gas Technology Institute (GTI) Expenses	2,478	0	2,478	1,642	0	1,642	836	0	836
TOTAL PRODUCTION EXPENSES		12,270,508	87,123	12,357,631	8,023,492	59,512	8,083,004	4,247,016	27,611	4,274,627
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	1,593	1,593	0	1,124	1,124	0	469	469
1	824000 Other Expenses	0	79,098	79,098	0	55,788	55,788	0	23,310	23,310
1	837000 Other Equipment	0	85,150	85,150	0	60,056	60,056	0	25,094	25,094
TOTAL UNDERGROUND STORAGE OPER EXP		0	165,841	165,841	0	116,968	116,968	0	48,873	48,873
G-DEPX	Depreciation Expense-Underground Storage	0	64,958	64,958	0	45,815	45,815	0	19,143	19,143
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	82,531	82,531	0	58,209	58,209	0	24,322	24,322
TOTAL UNDERGROUND STORAGE EXPENSES		0	248,372	248,372	0	175,177	175,177	0	73,195	73,195

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 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	35,517	76,326	111,843	25,403	50,730	76,133	10,114	25,596	35,710
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	426,922	72,192	499,114	285,212	47,982	333,194	141,710	24,210	165,920
3	875000 Measuring & Reg Sta Exp-General	6,054	0	6,054	2,691	0	2,691	3,363	0	3,363
3	876000 Measuring & Reg Sta Exp-Industrial	1,203	0	1,203	1,203	0	1,203	0	0	0
3	877000 Measuring & Reg Sta Exp-City Gate	9,674	0	9,674	1,900	0	1,900	7,774	0	7,774
3	878000 Meter & House Regulator Expenses	55,447	0	55,447	23,506	0	23,506	31,941	0	31,941
3	879000 Customer Installation Expenses	142,751	5,072	147,823	95,366	3,371	98,737	47,385	1,701	49,086
3	880000 Other Expenses	87,642	29,083	116,725	67,048	19,330	86,378	20,594	9,753	30,347
3	881000 Rents	0	2,269	2,269	0	1,508	1,508	0	761	761
	MAINTENANCE									
3	885000 Supervision & Engineering	33,314	0	33,314	16,191	0	16,191	17,123	0	17,123
3	887000 Mains	126,401	0	126,401	90,541	0	90,541	35,860	0	35,860
3	889000 Measuring & Reg Sta Exp-General	27,644	0	27,644	17,580	0	17,580	10,064	0	10,064
3	890000 Measuring & Reg Sta Exp-Industrial	56,498	0	56,498	48,373	0	48,373	8,125	0	8,125
3	891000 Measuring & Reg Sta Exp-City Gate	3,048	0	3,048	549	0	549	2,499	0	2,499
3	892000 Services	110,000	0	110,000	66,823	0	66,823	43,177	0	43,177
3	893000 Meters & House Regulators	86,587	49,160	135,747	60,991	32,674	93,665	25,596	16,486	42,082
3	894000 Other Equipment	(44)	18,323	18,279	(44)	12,178	12,134	0	6,145	6,145
	TOTAL DISTRIBUTION OPERATING EXP	1,208,658	252,425	1,461,083	803,333	167,773	971,106	405,325	84,652	489,977
G-DEPX	Depreciation Expense-Distribution	1,312,405	5,383	1,317,788	884,202	3,507	887,709	428,203	1,876	430,079
G-OTX	Taxes Other Than FIT	760,459	0	760,459	586,795	0	586,795	173,664	0	173,664
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,072,864	5,383	2,078,247	1,470,997	3,507	1,474,504	601,867	1,876	603,743
	TOTAL DISTRIBUTION EXPENSES	3,281,522	257,808	3,539,330	2,274,330	171,280	2,445,610	1,007,192	86,528	1,093,720

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	14,515	14,515	0	9,615	9,615	0	4,900	4,900
2	902000	Meter Reading Expenses	149,278	9,730	159,008	137,678	6,445	144,123	11,600	3,285	14,885
2	903XXX	Customer Records & Collection Expenses	94,580	353,981	448,561	68,072	234,481	302,553	26,508	119,500	146,008
2	904000	Uncollectible Accounts	0	125,329	125,329	0	83,019	83,019	0	42,310	42,310
2	905000	Misc Customer Accounts	0	30,727	30,727	0	20,354	20,354	0	10,373	10,373
TOTAL CUSTOMER ACCOUNTS EXPENSES			243,858	534,282	778,140	205,750	353,914	559,664	38,108	180,368	218,476
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	198,955	11,936	210,891	160,505	7,907	168,412	38,450	4,029	42,479
2	909000	Advertising	719	42,342	43,061	719	28,048	28,767	0	14,294	14,294
2	910000	Misc Customer Service & Info Exp	0	9,312	9,312	0	6,168	6,168	0	3,144	3,144
TOTAL CUSTOMER SERVICE & INFO EXP			199,674	63,590	263,264	161,224	42,123	203,347	38,450	21,467	59,917
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

RESULTS OF OPERATIONS	Report ID:
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For Month Ended July 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	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,356	722,561	732,917	7,111	507,866	514,977	3,245	214,695	217,940
4	921000	Office Supplies & Expenses	506	85,066	85,572	506	59,790	60,296	0	25,276	25,276
4	922000	Admin. Expenses Transferred - Credit	0	(1,440)	(1,440)	0	(1,012)	(1,012)	0	(428)	(428)
4	923000	Outside Services Employed	8,627	156,170	164,797	8,627	109,767	118,394	0	46,403	46,403
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	72,190	72,190	0	50,740	50,740	0	21,450	21,450
4	926XXX	Employee Pensions and Benefits	(263)	11,563	11,300	(263)	8,127	7,864	0	3,436	3,436
4	928000	Regulatory Commission Expenses	60,872	24,046	84,918	41,006	16,901	57,907	19,866	7,145	27,011
4	930000	Miscellaneous General Expenses	1,248	29,458	30,706	239	20,705	20,944	1,009	8,753	9,762
4	931000	Rents	620	(1,990)	(1,370)	620	(1,399)	(779)	0	(591)	(591)
4	935000	Maintenance of General Plant	16,411	190,926	207,337	10,325	134,196	144,521	6,086	56,730	62,816
TOTAL ADMIN & GEN OPERATING EXP			98,377	1,312,662	1,411,039	68,171	922,629	990,800	30,206	390,033	420,239
G-DEPX	Depreciation Expense-General Plant		29,425	355,281	384,706	20,664	249,716	270,380	8,761	105,565	114,326
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	421,850	422,194	0	296,505	296,505	344	125,345	125,689
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	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			47,097	787,514	834,611	22,736	553,519	576,255	24,361	233,995	258,356
TOTAL ADMIN & GENERAL EXPENSES			145,474	2,100,176	2,245,650	90,907	1,476,148	1,567,055	54,567	624,028	678,595
TOTAL EXPENSES BEFORE FIT			16,141,036	3,291,351	19,432,387	10,755,703	2,278,154	13,033,857	5,385,333	1,013,197	6,398,530
NET OPERATING INCOME (LOSS) BEFORE FIT					(1,787,655)		(1,069,502)			(718,153)	
G-FIT	FEDERAL INCOME TAX				(1,483,022)		(1,031,810)			(451,212)	
G-FIT	DEFERRED FEDERAL INCOME TAX				641,570		508,552			133,018	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,672)		(1,236)			(436)	
GAS NET OPERATING INCOME (LOSS)					(944,531)		(545,008)			(399,523)	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended July 31, 2017	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

***** 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%		66.241%		33.759%
G-ALL 3	Direct Distribution Operating Expense		100.000%		66.465%		33.535%
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-495-1A
For Month Ended July 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	4,547	32,758	37,305	4,547	23,025	27,572	0	9,733	9,733
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	244,313	0	244,313	130,687	0	130,687
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	28,524	0	28,524	0	0	0	28,524	0	28,524
4	495328	RESIDENTIAL DECOUPLING DEFERRE	45,380	0	45,380	74,794	0	74,794	(29,414)	0	(29,414)
4	495329	AMORTIZATION RES DECOUPLING DE	(57,852)	0	(57,852)	(57,852)	0	(57,852)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	106,195	0	106,195	98,284	0	98,284	7,911	0	7,911
4	495339	AMORTIZATION NON-RES DECOUPLIN	(34,581)	0	(34,581)	(34,581)	0	(34,581)	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	467,213	32,758	499,971	329,505	23,025	352,530	137,708	9,733	147,441

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 July 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	8,319,382	0	8,319,382	5,420,370	0	5,420,370	2,899,012	0	2,899,012
1	804001	Pipeline Demand Costs	2,278,810	0	2,278,810	1,607,245	0	1,607,245	671,565	0	671,565
1	804002	Transport Variable Charges	42,772	0	42,772	30,167	0	30,167	12,605	0	12,605
6	804010	Gas Costs - Fixed Hedge	21,512	0	21,512	14,015	0	14,015	7,497	0	7,497
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	32,216	0	32,216	20,989	0	20,989	11,227	0	11,227
6	804018	Merchandise Processing Fee	50,484	0	50,484	32,890	0	32,890	17,594	0	17,594
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	261,096	0	261,096	170,104	0	170,104	90,992	0	90,992
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	371,822	0	371,822	242,242	0	242,242	129,580	0	129,580
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(495,220)	0	(495,220)	(307,290)	0	(307,290)	(187,930)	0	(187,930)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,840,931	0	1,840,931	1,088,055	0	1,088,055	752,876	0	752,876
		TOTAL PURCHASED GAS COSTS	12,723,805	0	12,723,805	8,318,787	0	8,318,787	4,405,018	0	4,405,018

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	65.150%	34.850%
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 July 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
2	908000	Customer Assistance Expense	24,794	11,936	36,730	18,374	7,907	26,281	6,420	4,029	10,449
99	908600	Public Purpose Tariff Rider Expense Offset	205,748	0	205,748	172,468	0	172,468	33,280	0	33,280
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	(31,587)	0	(31,587)	(30,337)	0	(30,337)	(1,250)	0	(1,250)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			198,955	11,936	210,891	160,505	7,907	168,412	38,450	4,029	42,479

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.241%	33.759%
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 July 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.51%	52.51%
2	Cost of Debt		5.410%	5.374%
	Total Cost of Debt		2.841%	2.822%
	Total Weighted Cost		2.841%	2.822%
G-APL	Net Rate Base	455,425,944	311,518,841	143,907,103
	Interest Deduction for FIT Calculation	12,911,308	8,850,250	4,061,058
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 July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	17,644,732	11,964,355	5,680,377
G-OPS	Operating & Maintenance Expense	16,436,998	10,924,889	5,512,109
G-OPS	Book Deprec/Amort and Reg Amortizations	2,217,376	1,509,792	707,584
G-OTX	Taxes Other than FIT	778,013	599,176	178,837
	Net Operating Income Before FIT	(1,787,655)	(1,069,502)	(718,153)
G-INT	Less: Interest Expense	1,075,943	737,521	338,422
G-SCM	Schedule M Adjustments	(1,373,608)	(1,141,006)	(232,602)
	Taxable Net Operating Income	(4,237,206)	(2,948,029)	(1,289,177)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(1,483,022)	(1,031,810)	(451,212)
G-DTE	Deferred FIT	641,570	508,552	133,018
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	(843,124)	(524,494)	(318,630)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Month Ended July 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	1,345,492	857,874	2,203,366	906,938	602,855	1,509,793	438,554	255,019	693,573
12	997001	Contributions In Aid of Construction	0	150,416	150,416	0	102,642	102,642	0	47,774	47,774
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	87,586	87,586	0	61,562	61,562	0	26,024	26,024
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	1,345,711	0	1,345,711	780,765	0	780,765	564,946	0	564,946
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	16,890	16,890	0	7,861	7,861
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	(87,666)	0	(87,666)	(80,645)	0	(80,645)	(7,021)	0	(7,021)
12	997032	Interest Rate Swaps	0	55,046	55,046	0	37,563	37,563	0	17,483	17,483
4	997033	DSM Tariff Rider	(236,844)	0	(236,844)	(218,129)	0	(218,129)	(18,715)	0	(18,715)
12	997048	AFUDC	0	(59,317)	(59,317)	0	(40,477)	(40,477)	0	(18,840)	(18,840)
11	997049	Tax Depreciation	0	(4,976,567)	(4,976,567)	0	(3,389,789)	(3,389,789)	0	(1,586,778)	(1,586,778)
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	(31,587)	0	(31,587)	(30,337)	0	(30,337)	(1,250)	0	(1,250)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(40,649)	(40,649)	0	(27,688)	(27,688)	0	(12,961)	(12,961)
4	997081	Deferred Compensation	0	12,921	12,921	0	9,082	9,082	0	3,839	3,839
4	997082	Meal Disallowances	0	9,450	9,450	0	6,642	6,642	0	2,808	2,808
4	997083	Paid Time Off	0	(40,491)	(40,491)	0	(28,460)	(28,460)	0	(12,031)	(12,031)
2	997084	Customer Uncollectibles	0	(75,806)	(75,806)	0	(50,215)	(50,215)	0	(25,591)	(25,591)
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(374,060)	(374,060)	0	(255,255)	(255,255)	0	(118,805)	(118,805)
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	0	0	0	0	0	0	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	2,335,106	(3,722,725)	(1,373,608)	1,358,592	(2,499,598)	(1,141,006)	990,525	(1,223,127)	(232,602)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.241%	33.759%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	65.150%	34.850%
G-ALL	11	Book Depreciation	100.000%	68.115%	31.885%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	68.239%	31.761%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	
For Month Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	956,658	642,338	314,320
99	410100	Deferred Federal Income Tax Exp	(362,325)	(168,697)	(193,628)
		SUBTOTAL	594,333	473,641	120,692
14	411100	Deferred Federal Income Tax Expense - Allocated	36,181	24,293	11,888
99	411100	Deferred Federal Income Tax Exp	11,056	10,618	438
		SUBTOTAL	47,237	34,911	12,326
		Total Deferred Federal Income Tax Expense	641,570	508,552	133,018

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.144%	32.856%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended July 31, 2017
 Average of Monthly Averages Basis

Report ID:
G-OTX-1A

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	188,142	0	188,142	188,142	0	188,142	0	0	0
99	408120	Municipal Occupation & License Tax	202,242	0	202,242	168,453	0	168,453	33,789	0	33,789
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	363,927	0	363,927	230,200	0	230,200	133,727	0	133,727
99	409100	State Income Tax	6,148	0	6,148	0	0	0	6,148	0	6,148
		TOTAL DISTRIBUTION TAX	760,459	0	760,459	586,795	0	586,795	173,664	0	173,664
		TOTAL TAXES OTHER THAN FIT	760,459	17,554	778,013	586,795	12,381	599,176	173,664	5,173	178,837

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 July 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	39,012,332	39,033,565	0	27,420,598	27,420,598	21,233	11,591,734	11,612,967
TOTAL INTANGIBLE PLANT			1,823,432	40,892,156	42,715,588	1,022,594	28,741,870	29,764,464	800,838	12,150,286	12,951,124
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	2,171,618	2,171,618	0	1,531,642	1,531,642	0	639,976	639,976
1	352XXX	Wells	0	18,872,406	18,872,406	0	13,310,708	13,310,708	0	5,561,698	5,561,698
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	12,295,132	12,295,132	0	8,671,757	8,671,757	0	3,623,375	3,623,375
1	355000	Measuring & Regulating Equipment	0	965,887	965,887	0	681,240	681,240	0	284,647	284,647
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,260,950	2,260,950	0	1,594,648	1,594,648	0	666,302	666,302
TOTAL UNDERGROUND STORAGE PLANT			0	39,293,678	39,293,678	0	27,711,857	27,711,857	0	11,581,821	11,581,821
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	206,171	0	206,171	123,263	0	123,263	82,908	0	82,908
6	375000	Structures & Improvements	932,198	0	932,198	567,459	0	567,459	364,739	0	364,739
6	376000	Mains	311,846,799	2,512,521	314,359,320	205,711,958	1,636,907	207,348,865	106,134,841	875,614	107,010,455
6	378000	Measuring & Reg Station Equip-General	5,774,684	127,101	5,901,785	3,603,359	82,806	3,686,165	2,171,325	44,295	2,215,620
6	379000	Measuring & Reg Station Equip-City Gate	6,874,090	0	6,874,090	2,363,469	0	2,363,469	4,510,621	0	4,510,621
6	380000	Services	223,229,919	0	223,229,919	152,305,123	0	152,305,123	70,924,796	0	70,924,796
6	381000	Meters	77,771,190	0	77,771,190	54,000,586	0	54,000,586	23,770,604	0	23,770,604
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	3,328,061	0	3,328,061	2,591,884	0	2,591,884	736,177	0	736,177
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			630,051,707	2,639,622	632,691,329	421,331,026	1,719,713	423,050,739	208,720,681	919,909	209,640,590
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	22,605,977	28,048,436	3,845,141	15,889,063	19,734,204	1,597,318	6,716,914	8,314,232
4	391XXX	Office Furniture & Equipment	111,461	13,156,211	13,267,672	92,577	9,247,106	9,339,683	18,884	3,909,105	3,927,989
4	392XXX	Transportation Equipment	11,246,752	2,453,953	13,700,705	8,646,768	1,724,810	10,371,578	2,599,984	729,143	3,329,127
4	393000	Stores Equipment	151,417	901,175	1,052,592	117,682	633,409	751,091	33,735	267,766	301,501
4	394000	Tools, Shop & Garage Equipment	2,417,139	5,848,191	8,265,330	1,880,908	4,110,518	5,991,426	536,231	1,737,673	2,273,904
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	3,291,510	1,054,310	4,345,820	2,455,691	741,043	3,196,734	835,819	313,267	1,149,086
4	397XXX	Communications Equipment	2,430,206	11,896,369	14,326,575	1,098,582	8,361,601	9,460,183	1,331,624	3,534,768	4,866,392
4	398000	Miscellaneous Equipment	1,995	79,869	81,864	1,106	56,138	57,244	889	23,731	24,620
TOTAL GENERAL PLANT			27,932,316	60,403,853	88,336,169	20,875,879	42,456,057	63,331,936	7,056,437	17,947,796	25,004,233

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	659,807,455	143,229,309	803,036,764	443,229,499	100,629,497	543,858,996	216,577,956	42,599,812	259,177,768
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,952,189)	(14,952,189)	0	(10,545,779)	(10,545,779)	0	(4,406,410)	(4,406,410)
G-ADEP		Distribution Plant	(207,009,237)	(1,706,847)	(208,716,084)	(136,071,369)	(1,112,011)	(137,183,380)	(70,937,868)	(594,836)	(71,532,704)
G-ADEP		General Plant	(9,598,367)	(17,820,318)	(27,418,685)	(6,717,253)	(12,525,367)	(19,242,620)	(2,881,114)	(5,294,951)	(8,176,065)
		TOTAL ACCUMULATED DEPRECIATION	(216,607,604)	(34,479,354)	(251,086,958)	(142,788,622)	(24,183,157)	(166,971,779)	(73,818,982)	(10,296,197)	(84,115,179)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(259,436)	(477,362)	(736,798)	(179,895)	(335,523)	(515,418)	(79,541)	(141,839)	(221,380)
G-AAMT		Misc IT Intangible Plant - 3031XX	(13,988)	(11,441,980)	(11,455,968)	0	(8,042,224)	(8,042,224)	(13,988)	(3,399,756)	(3,413,744)
G-AAMT		Underground Storage	0	(240,437)	(240,437)	0	(169,580)	(169,580)	0	(70,857)	(70,857)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(273,424)	(12,159,779)	(12,433,203)	(179,895)	(8,547,327)	(8,727,222)	(93,529)	(3,612,452)	(3,705,981)
		TOTAL ACCUMULATED DEPR/AMORT	(216,881,028)	(46,639,133)	(263,520,161)	(142,968,517)	(32,730,484)	(175,699,001)	(73,912,511)	(13,908,649)	(87,821,160)
		NET GAS UTILITY PLANT before DFIT	442,926,427	96,590,176	539,516,603	300,260,982	67,899,013	368,159,995	142,665,445	28,691,163	171,356,608
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(103,242,426)	(103,242,426)	0	(70,451,599)	(70,451,599)	0	(32,790,827)	(32,790,827)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,630,618)	(17,630,618)	0	(12,388,812)	(12,388,812)	0	(5,241,806)	(5,241,806)
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	(780,475)	(780,475)	0	(532,588)	(532,588)	0	(247,887)	(247,887)
		TOTAL ACCUMULATED DFIT	0	(121,653,519)	(121,653,519)	0	(83,372,999)	(83,372,999)	0	(38,280,520)	(38,280,520)
		NET GAS UTILITY PLANT	442,926,427	(25,063,343)	417,863,084	300,260,982	(15,473,986)	284,786,996	142,665,445	(9,589,357)	133,076,088

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%	65.150%	34.850%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	68.239%	31.761%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended July 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis:	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	442,926,427	(25,063,343)	417,863,084	300,260,982	(15,473,986)	284,786,996	142,665,445	(9,589,357)	133,076,088
	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	12,446,420	12,446,420	0	8,778,460	8,778,460	0	3,667,960	3,667,960
4	252000 Customer Advances	(81,232)	(8,936)	(90,168)	(11,804)	(6,281)	(18,085)	(69,428)	(2,655)	(72,083)
99	235199 Customer Deposits	(540,125)	0	(540,125)	(540,125)	0	(540,125)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	4,084,004	0	4,084,004	4,084,004	0	4,084,004	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(1,374,195)	0	(1,374,195)	(1,374,195)	0	(1,374,195)	0	0	0
C-WKC	Working Capital	11,759,667	5,546,193	17,305,860	11,759,667	0	11,759,667	0	5,546,193	5,546,193
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	13,848,119	23,714,741	37,562,860	13,917,547	12,814,298	26,731,845	(69,428)	10,900,443	10,831,015
	NET RATE BASE	456,774,546	(1,348,602)	455,425,944	314,178,529	(2,659,688)	311,518,841	142,596,017	1,311,086	143,907,103

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 July 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)	674,604	674,604										
	Hydro (ED-AN)	966,361	966,361										
	Other (ED-AN)	809,072	809,072										
Total Electric Production		2,450,037	2,450,037										
Electric Transmission													
	ED-AN	1,028,996	1,028,996										
Total Electric Transmission		1,028,996	1,028,996										
Electric Distribution													
	ED-AN	4,973	4,973										
	ED-ID	1,411,021	1,411,021										
	ED-WA	2,487,764	2,487,764										
Total Electric Distribution		3,903,758	3,903,758										
Gas Underground Storage													
1	GD-AN	64,958		64,958		64,958	64,958		45,815	45,815		19,143	19,143
	GD-OR	11,414			11,414								
Total Gas Underground Storage		76,372		64,958	11,414		64,958	64,958		45,815	45,815		19,143
Gas Distribution													
6	GD-AN	5,383		5,383			5,383		3,507	3,507		1,876	1,876
	GD-ID	428,203		428,203		428,203	428,203				428,203		428,203
	GD-WA	884,202		884,202		884,202	884,202	884,202					
	GD-OR	596,905			596,905								
Total Gas Distribution		1,914,693		1,317,788	596,905	1,312,405	5,383	1,317,788	884,202	3,507	887,709	428,203	1,876
General Plant													
	ED-AN	244,621	244,621										
	ED-ID	19,883	19,883										
	ED-WA	53,286	53,286										
7,4	CD-AA	1,548,101	1,088,749	316,509	142,843		316,509	316,509	222,465	222,465		94,044	94,044
9,4	CD-AN	82,702	64,350	18,352			18,352	18,352	12,899	12,899		5,453	5,453
9	CD-ID	29,076	22,624	6,452		6,452	6,452	6,452			6,452		6,452
9	CD-WA	25,237	19,637	5,600		5,600	5,600	5,600					
8,4	GD-AA	25,491		17,476	8,015		17,476	17,476	12,283	12,283		5,193	5,193
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	15,064		15,064		15,064	15,064	15,064					
	GD-OR	15,563			15,563								
Total General Plant		2,064,277	1,513,150	384,706	166,421	29,425	355,281	384,706	20,664	249,716	270,380	8,761	105,565
Total Depreciation Expense		11,438,133	8,895,941	1,767,452	774,740	1,341,830	425,622	1,767,452	904,866	299,038	1,203,904	436,964	126,584

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	65.150%	34.850%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended July 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			
	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	2,020,436	1,420,932	413,078	186,426		413,078	413,078		290,340	290,340		122,738	122,738
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		344
	ED-AN	105,152	105,152											
	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		2,197,958	1,585,463	422,194	190,301	344	421,850	422,194		296,505	296,505	344	125,345	125,689
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	0	0	0
Total Amortization Expense		2,356,627	1,725,136	435,913	195,578	3,661	432,252	435,913	2,072	303,816	305,888	1,589	128,436	130,025

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 July 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)	(296,028,870)	(296,028,870)										
	Hydro (ED-AN)	(127,365,905)	(127,365,905)										
	Other (ED-AN)	(114,963,093)	(114,963,093)										
Total Electric Production	(538,357,868)	(538,357,868)											
Electric Transmission													
	ED-AN	(209,909,845)	(209,909,845)										
Total Electric Transmission	(209,909,845)	(209,909,845)											
Electric Distribution													
	ED-AN	(106,862)	(106,862)										
	ED-ID	(196,944,395)	(196,944,395)										
	ED-WA	(314,424,026)	(314,424,026)										
Total Electric Distribution	(511,475,283)	(511,475,283)											
Gas Underground Storage													
1	GD-AN	(14,952,189)	(14,952,189)		(14,952,189)	(14,952,189)		(10,545,779)	(10,545,779)		(4,406,410)	(4,406,410)	
	GD-OR	(949,104)		(949,104)									
Total Gas Underground Storage	(15,901,293)		(14,952,189)	(949,104)	(14,952,189)	(14,952,189)		(10,545,779)	(10,545,779)		(4,406,410)	(4,406,410)	
Gas Distribution													
6	GD-AN	(1,706,847)	(1,706,847)			(1,706,847)	(1,706,847)	(1,112,011)	(1,112,011)		(594,836)	(594,836)	
	GD-ID	(70,937,868)	(70,937,868)		(70,937,868)	(70,937,868)				(70,937,868)		(70,937,868)	
	GD-WA	(136,071,369)	(136,071,369)		(136,071,369)	(136,071,369)	(136,071,369)						
	GD-OR	(104,634,010)		(104,634,010)									
Total Gas Distribution	(313,350,094)		(208,716,084)	(104,634,010)	(207,009,237)	(1,706,847)	(208,716,084)	(136,071,369)	(1,112,011)	(137,183,380)	(70,937,868)	(594,836)	(71,532,704)
General Plant													
	ED-AN	(47,495,121)	(47,495,121)										
	ED-ID	(9,271,376)	(9,271,376)										
	ED-WA	(18,247,275)	(18,247,275)										
7,4	CD-AA	(53,284,352)	(37,473,819)	(10,893,986)	(4,916,547)	(10,893,986)	(10,893,986)	(7,657,056)	(7,657,056)		(3,236,930)	(3,236,930)	
9,4	CD-AN	(11,876,955)	(9,241,340)	(2,635,615)		(2,635,615)	(2,635,615)	(1,852,495)	(1,852,495)		(783,120)	(783,120)	
9	CD-ID	(5,846,398)	(4,549,024)	(1,297,374)		(1,297,374)	(1,297,374)			(1,297,374)		(1,297,374)	
9	CD-WA	(3,898,978)	(3,033,756)	(865,222)		(865,222)	(865,222)	(865,222)					
8,4	GD-AA	(2,314,493)		(1,586,770)	(727,723)	(1,586,770)	(1,586,770)	(1,115,293)	(1,115,293)		(471,477)	(471,477)	
4	GD-AN	(2,703,947)		(2,703,947)		(2,703,947)	(2,703,947)	(1,900,523)	(1,900,523)		(803,424)	(803,424)	
	GD-ID	(1,583,740)		(1,583,740)		(1,583,740)	(1,583,740)			(1,583,740)		(1,583,740)	
	GD-WA	(5,852,031)		(5,852,031)		(5,852,031)	(5,852,031)	(5,852,031)					
	GD-OR	(4,817,386)		(4,817,386)									
Total General Plant	(167,192,052)	(129,311,711)	(27,418,685)	(10,461,656)	(9,598,367)	(17,820,318)	(27,418,685)	(6,717,253)	(12,525,367)	(19,242,620)	(2,881,114)	(5,294,951)	(8,176,065)
Total Accumulated Depreciation	(1,756,186,435)	(1,389,054,707)	(251,086,958)	(116,044,770)	(216,607,604)	(34,479,354)	(251,086,958)	(142,788,622)	(24,183,157)	(166,971,779)	(73,818,982)	(10,296,197)	(84,115,179)

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	65.150%		34.850%

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

Report ID:
G-AAMT-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or 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	(10,638,821)	(10,638,821)										
	Misc Intangible Plt (303000)	ED-AN	(1,500,712)	(1,500,712)										
Total Production/Transmission			(12,139,533)	(12,139,533)										
Distribution														
	Franchises (302000)	ED-WA	(182,471)	(182,471)										
	Misc Intangible Plt (303000)	ED-WA	(34,119)	(34,119)										
Total Distribution			(216,590)	(216,590)										
General Plant - 303000														
7,4		CD-AA	(2,234,665)	(1,571,595)	(456,877)	(206,193)		(456,877)	(456,877)		(321,125)	(321,125)	(135,752)	(135,752)
9,4		CD-AN	(92,309)	(71,824)	(20,485)			(20,485)	(20,485)		(14,398)	(14,398)	(6,087)	(6,087)
		GD-ID	(79,541)		(79,541)		(79,541)	(79,541)	(79,541)				(79,541)	(79,541)
		GD-WA	(179,895)		(179,895)			(179,895)	(179,895)	(179,895)				
		GD-OR	(84,988)			(84,988)								
Total General Plant - 303000			(2,671,398)	(1,643,419)	(736,798)	(291,181)	(259,436)	(477,362)	(736,798)	(179,895)	(335,523)	(515,418)	(79,541)	(141,839)
Miscellaneous IT Intangible Plant - 3031XX														
7,4		CD-AA	(54,430,950)	(38,280,198)	(11,128,408)	(5,022,344)		(11,128,408)	(11,128,408)		(7,821,824)	(7,821,824)	(3,306,584)	(3,306,584)
9,4		CD-AN	(44,254)	(34,434)	(9,820)			(9,820)	(9,820)		(6,902)	(6,902)	(2,918)	(2,918)
9		CD-ID	(63,036)	(49,048)	(13,988)		(13,988)	(13,988)	(13,988)				(13,988)	(13,988)
		ED-AN	(1,667,886)	(1,667,886)										
		ED-ID	0	0										
		ED-WA	(2,313,200)	(2,313,200)										
8,4		GD-AA	(443,058)		(303,752)	(139,306)		(303,752)	(303,752)		(213,498)	(213,498)	(90,254)	(90,254)
4		GD-AN	0		0		0	0	0		0	0	0	0
		GD-OR	0			0								
Total Miscellaneous IT Intangible Plant - 3031X			(58,962,384)	(42,344,766)	(11,455,968)	(5,161,650)	(13,988)	(11,441,980)	(11,455,968)		(8,042,224)	(8,042,224)	(13,988)	(3,399,756)
Gas Underground Storage														
1		GD-AN	(240,437)		(240,437)			(240,437)	(240,437)		(169,580)	(169,580)	(70,857)	(70,857)
Total Gas Underground Storage			(240,437)		(240,437)			(240,437)	(240,437)		(169,580)	(169,580)	(70,857)	(70,857)
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	0
9		CD-WA	0	0	0		0	0	0	0	0	0	0	0
4		ED-AN	(74,913)	(74,913)										
		ED-WA	0	0										
		GD-WA	0		0		0	0	0	0	0	0	0	0
		GD-OR	0			0								
Total General Plant - 390200, 396200			(74,913)	(74,913)	0	0	0	0	0	0	0	0	0	0
Total Accumulated Amortization			(74,305,255)	(56,419,221)	(12,433,203)	(5,452,831)	(273,424)	(12,159,779)	(12,433,203)	(179,895)	(8,547,327)	(8,727,222)	(93,529)	(3,612,452)

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 July 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	99,038,654	0	0	69,651,904	69,651,904	0	0	20,248,453	20,248,453	0	9,138,297	9,138,297	
9		CD-WA / ID / AN	24,996,743	5,582,730	5,600,726	8,266,260	19,449,716	1,592,185	1,597,318	2,357,524	5,547,027	0	0	0	
		TOTAL ACCOUNT	138,103,081	6,635,153	8,154,952	82,482,163	97,272,268	3,845,141	1,597,318	22,605,977	28,048,436	3,644,080	9,138,297	12,782,377	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	6,887,556	1,031,634	0	5,855,922	6,887,556	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	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363	
7		CD-AA	62,163,929	0	0	43,718,648	43,718,648	0	0	12,709,415	12,709,415	0	5,735,866	5,735,866	
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	70,288,845	1,356,240	66,212	49,670,492	51,092,944	92,577	18,884	13,156,211	13,267,672	0	5,928,229	5,928,229	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	39,296,802	18,545,095	7,684,173	13,067,534	39,296,802	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,114,503	0	0	0	0	8,052,407	2,365,911	1,696,185	12,114,503	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	6,273,393	2,084,028	820,739	1,976,498	4,881,265	594,361	234,073	563,694	1,392,128	0	0	0	
		TOTAL ACCOUNT	62,709,872	20,629,123	8,504,912	15,711,620	44,845,655	8,646,768	2,599,984	2,453,953	13,700,705	4,075,925	87,587	4,163,512	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended July 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	48,477	0	0	0	0	0	0	0	0	48,477	0	48,477	
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	4,346,050	103,514	118,284	3,159,820	3,381,618	29,522	33,735	901,175	964,432	0	0	0	
		TOTAL ACCOUNT	4,881,937	113,975	132,647	3,534,246	3,780,868	117,682	33,735	901,175	1,052,592	48,477	0	48,477	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	4,279,468	808,146	259,847	3,211,475	4,279,468	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,581,524	0	0	0	0	1,876,718	320,550	384,256	2,581,524	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	3,859,332	0	0	0	0	0	0	2,645,881	2,645,881	0	1,213,451	1,213,451	
7		CD-AA	13,561,694	0	0	9,537,668	9,537,668	0	0	2,772,688	2,772,688	0	1,251,338	1,251,338	
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	26,396,799	822,838	1,016,095	12,908,211	14,747,144	1,880,908	536,231	5,848,191	8,265,330	919,536	2,464,789	3,384,325	
	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	1,169,258	210,583	26,627	932,048	1,169,258	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	1,894,940	211,886	27,043	1,203,079	1,442,008	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 July 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	31,807,309	14,505,973	9,427,928	7,873,408	31,807,309	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,957,033	0	0	0	0	2,383,773	747,718	825,542	3,957,033	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	37,601,760	14,758,139	9,736,841	8,668,363	33,163,343	2,455,690	835,820	1,054,310	4,345,820	43,834	48,763	92,597	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	63,637,619	11,896,785	6,345,010	45,395,824	63,637,619	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	44,850,692	0	0	31,542,595	31,542,595	0	0	9,169,724	9,169,724	0	4,138,373	4,138,373	
9		CD-WA / ID / AN	14,863,849	1,448,873	2,942,901	7,173,638	11,565,412	413,216	839,311	2,045,910	3,298,437	0	0	0	
		TOTAL ACCOUNT	126,742,884	13,345,658	9,287,911	84,112,057	106,745,626	1,098,582	1,331,625	11,896,369	14,326,576	1,220,111	4,450,571	5,670,682	
	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	484,608,962	58,604,193	37,639,055	266,031,590	362,274,838	20,875,878	7,056,439	60,403,852	88,336,169	10,843,791	23,154,164	33,997,955	

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 July 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	9,539,261	3,408,358	0	6,130,903	9,539,261	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	80,095,462	0	0	56,329,537	56,329,537	0	0	16,375,517	16,375,517	0	7,390,408	
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	90,566,281	3,408,358	74,450	62,529,090	66,011,898	0	21,233	16,907,667	16,928,900	0	7,625,483	7,625,483
	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	7,286,502	0	0	5,124,451	5,124,451	0	0	1,489,725	1,489,725	0	672,326	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,286,502	0	0	5,124,451	5,124,451	0	0	1,489,725	1,489,725	0	672,326	672,326
	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	220,765,465	3,728,074	74,450	155,390,782	159,193,306	1,022,594	800,838	40,892,155	42,715,587	426,123	18,430,449	18,856,572

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 July 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	(85,465,162)	(60,105,939)	(17,473,352)	(7,885,871)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(708,692)	(551,426)	(157,266)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(86,173,854)</u>	<u>(60,657,365)</u>	<u>(17,630,618)</u>	<u>(7,885,871)</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 July 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			3,150,533	3,150,533					3,150,533
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			70	70					70
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			7	7					7
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	77,904,531	38,673,428		116,577,959	66,144,864	33,127,235	11,759,667	5,546,193	
TOTAL		77,904,531	38,673,428	3,150,610	119,728,569	66,144,864	33,127,235	11,759,667	5,546,193	3,150,610

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						