

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	438,015	354,641	83,374
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	438,015	354,641	83,374
G-APL	Gas Net Adjusted Rate Base	443,400,361	302,285,495	141,114,866
	RATE OF RETURN	0.099%	0.117%	0.059%

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 May 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	5-01-2017 thru 05-31-2017	240,829 100.000%	159,458 66.212%	81,371 33.788%
3	G-OPS	Direct Distribution Operating Expense Percent	5-01-2017 thru 05-31-2017	1,001,791 100.000%	600,298 59.922%	401,493 40.078%
	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	5-01-2017 thru 05-31-2017	12,473,537 100.000%	8,266,213 66.270%	4,207,324 33.730%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended May 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%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended May 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 May 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 226,090,634 100.000%	Washington 154,438,073 68.308%	Idaho 71,652,561 31.692%	
11	Book Depreciation Percent	5-01-2017 thru 05-31-2017	1,729,703 100.000%	1,174,891 67.924%	554,812 32.076%	
12	Net Gas Plant (before DFIT) - AMA Percent	04-01-2017 thru 05-31-2017	531,869,745 100.000%	361,797,143 68.024%	170,072,602 31.976%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2017 thru 05-31-2017	60,801,938 100.000%	43,941,397 72.270%	16,860,541 27.730%	
14	Net Allocated Schedule M's - AMA Percent	5-01-2017 thru 05-31-2017	-4,354,885 100.000%	-2,938,246 67.470%	-1,416,639 32.530%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-1A
For Month Ended May 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	9,868,206	0	9,868,206	6,877,035	0	6,877,035	2,991,171	0	2,991,171
99	4812XX Commercial - Firm & Interruptible	4,534,896	0	4,534,896	3,236,971	0	3,236,971	1,297,925	0	1,297,925
99	4813XX Industrial-Firm	212,843	0	212,843	125,521	0	125,521	87,322	0	87,322
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	17,602	0	17,602	15,377	0	15,377	2,225	0	2,225
99	499XXX Unbilled Revenue	(3,782,991)	0	(3,782,991)	(2,690,975)	0	(2,690,975)	(1,092,016)	0	(1,092,016)
TOTAL SALES TO ULTIMATE CUSTOMERS		10,850,556	0	10,850,556	7,563,929	0	7,563,929	3,286,627	0	3,286,627
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	4,311,016	0	4,311,016	2,856,911	0	2,856,911	1,454,105	0	1,454,105
4	488000 Miscellaneous Service Revenues	1,734	0	1,734	886	0	886	848	0	848
99	4893XX Transportation Revenues	468,065	0	468,065	415,482	0	415,482	52,583	0	52,583
99	493000 Rent from Gas Property	216	0	216	216	0	216	0	0	0
4	495XXX Other Gas Revenues	699,154	8,228	707,382	504,000	5,783	509,783	195,154	2,445	197,599
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES		5,480,185	8,228	5,488,413	3,777,495	5,783	3,783,278	1,702,690	2,445	1,705,135
TOTAL GAS REVENUES		16,330,741	8,228	16,338,969	11,341,424	5,783	11,347,207	4,989,317	2,445	4,991,762
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	13,841,483	0	13,841,483	9,228,070	0	9,228,070	4,613,413	0	4,613,413
99	808XXX Net Natural Gas Storage Transactions	(5,911,031)	0	(5,911,031)	(3,917,240)	0	(3,917,240)	(1,993,791)	0	(1,993,791)
99	811000 Gas Used for Products Extraction	(43,054)	0	(43,054)	(28,532)	0	(28,532)	(14,522)	0	(14,522)
10	813000 Other Gas Expenses	0	118,453	118,453	0	80,913	80,913	0	37,540	37,540
99	813010 Gas Technology Institute (GTI) Expenses	4,954	0	4,954	3,371	0	3,371	1,583	0	1,583
TOTAL PRODUCTION EXPENSES		7,892,352	118,453	8,010,805	5,285,669	80,913	5,366,582	2,606,683	37,540	2,644,223
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	572	572	0	403	403	0	169	169
1	824000 Other Expenses	0	71,298	71,298	0	50,286	50,286	0	21,012	21,012
1	837000 Other Equipment	0	53,700	53,700	0	37,875	37,875	0	15,825	15,825
TOTAL UNDERGROUND STORAGE OPER EXP		0	125,570	125,570	0	88,564	88,564	0	37,006	37,006
G-DEPX	Depreciation Expense-Underground Storage	0	64,589	64,589	0	45,555	45,555	0	19,034	19,034
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	82,162	82,162	0	57,949	57,949	0	24,213	24,213
TOTAL UNDERGROUND STORAGE EXPENSES		0	207,732	207,732	0	146,513	146,513	0	61,219	61,219

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 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	28,722	90,815	119,537	20,749	54,418	75,167	7,973	36,397	44,370
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	369,126	89,620	458,746	211,341	53,702	265,043	157,785	35,918	193,703
3	875000 Measuring & Reg Sta Exp-General	10,706	0	10,706	7,049	0	7,049	3,657	0	3,657
3	876000 Measuring & Reg Sta Exp-Industrial	136	0	136	250	0	250	(114)	0	(114)
3	877000 Measuring & Reg Sta Exp-City Gate	3,285	0	3,285	3,180	0	3,180	105	0	105
3	878000 Meter & House Regulator Expenses	1,781	0	1,781	1,118	0	1,118	663	0	663
3	879000 Customer Installation Expenses	109,195	7,807	117,002	66,728	4,678	71,406	42,467	3,129	45,596
3	880000 Other Expenses	42,415	81,060	123,475	18,397	48,573	66,970	24,018	32,487	56,505
3	881000 Rents	0	3,667	3,667	0	2,197	2,197	0	1,470	1,470
	MAINTENANCE									
3	885000 Supervision & Engineering	22,296	0	22,296	13,255	0	13,255	9,041	0	9,041
3	887000 Mains	123,841	0	123,841	57,701	0	57,701	66,140	0	66,140
3	889000 Measuring & Reg Sta Exp-General	5,730	0	5,730	4,350	0	4,350	1,380	0	1,380
3	890000 Measuring & Reg Sta Exp-Industrial	26,417	5,963	32,380	25,843	3,573	29,416	574	2,390	2,964
3	891000 Measuring & Reg Sta Exp-City Gate	4,574	0	4,574	2,109	0	2,109	2,465	0	2,465
3	892000 Services	132,905	0	132,905	91,210	0	91,210	41,695	0	41,695
3	893000 Meters & House Regulators	120,662	41,591	162,253	77,018	24,922	101,940	43,644	16,669	60,313
3	894000 Other Equipment	0	27,256	27,256	0	16,332	16,332	0	10,924	10,924
	TOTAL DISTRIBUTION OPERATING EXP	1,001,791	347,779	1,349,570	600,298	208,395	808,693	401,493	139,384	540,877
G-DEPX	Depreciation Expense-Distribution	1,294,716	5,384	1,300,100	869,972	3,568	873,540	424,744	1,816	426,560
G-OTX	Taxes Other Than FIT	1,250,960	0	1,250,960	1,020,366	0	1,020,366	230,594	0	230,594
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,545,676	5,384	2,551,060	1,890,338	3,568	1,893,906	655,338	1,816	657,154
	TOTAL DISTRIBUTION EXPENSES	3,547,467	353,163	3,900,630	2,490,636	211,963	2,702,599	1,056,831	141,200	1,198,031

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended May 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	18,920	18,920	0	12,527	12,527	0	6,393	6,393
2	902000	Meter Reading Expenses	174,729	8,550	183,279	165,332	5,661	170,993	9,397	2,889	12,286
2	903XXX	Customer Records & Collection Expenses	94,093	422,798	516,891	64,936	279,943	344,879	29,157	142,855	172,012
2	904000	Uncollectible Accounts	0	167,105	167,105	0	110,644	110,644	0	56,461	56,461
2	905000	Misc Customer Accounts	0	15,512	15,512	0	10,271	10,271	0	5,241	5,241
TOTAL CUSTOMER ACCOUNTS EXPENSES			268,822	632,885	901,707	230,268	419,046	649,314	38,554	213,839	252,393
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	429,486	29,263	458,749	364,038	19,376	383,414	65,448	9,887	75,335
2	909000	Advertising	2,776	39,017	41,793	2,776	25,834	28,610	0	13,183	13,183
2	910000	Misc Customer Service & Info Exp	0	9,075	9,075	0	6,009	6,009	0	3,066	3,066
TOTAL CUSTOMER SERVICE & INFO EXP			432,262	77,355	509,617	366,814	51,219	418,033	65,448	26,136	91,584
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 May 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	14,296	659,592	673,888	9,771	463,607	473,378	4,525	195,985	200,510
4	921000	Office Supplies & Expenses	1,728	102,150	103,878	1,728	71,798	73,526	0	30,352	30,352
4	922000	Admin. Expenses Transferred - Credit	0	(1,729)	(1,729)	0	(1,215)	(1,215)	0	(514)	(514)
4	923000	Outside Services Employed	47,836	91,438	139,274	47,836	64,269	112,105	0	27,169	27,169
4	924000	Property Insurance Premium	0	32,341	32,341	0	22,732	22,732	0	9,609	9,609
4	925XXX	Injuries and Damages	0	79,106	79,106	0	55,601	55,601	0	23,505	23,505
4	926XXX	Employee Pensions and Benefits	0	31,873	31,873	0	22,403	22,403	0	9,470	9,470
4	928000	Regulatory Commission Expenses	104,327	22,745	127,072	85,219	15,987	101,206	19,108	6,758	25,866
4	930000	Miscellaneous General Expenses	1,022	185,318	186,340	900	130,254	131,154	122	55,064	55,186
4	931000	Rents	620	271	891	620	190	810	0	81	81
4	935000	Maintenance of General Plant	21,574	224,897	246,471	16,068	158,073	174,141	5,506	66,824	72,330
TOTAL ADMIN & GEN OPERATING EXP			191,403	1,428,002	1,619,405	162,142	1,003,699	1,165,841	29,261	424,303	453,564
G-DEPX	Depreciation Expense-General Plant		26,889	338,126	365,015	18,139	237,659	255,798	8,750	100,467	109,217
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	433,145	433,489	0	304,444	304,444	344	128,701	129,045
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			44,561	781,654	826,215	20,211	549,401	569,612	24,350	232,253	256,603
TOTAL ADMIN & GENERAL EXPENSES			235,964	2,209,656	2,445,620	182,353	1,553,100	1,735,453	53,611	656,556	710,167
TOTAL EXPENSES BEFORE FIT			12,376,867	3,599,244	15,976,111	8,555,740	2,462,754	11,018,494	3,821,127	1,136,490	4,957,617
NET OPERATING INCOME (LOSS) BEFORE FIT					362,858		328,713			34,145	
G-FIT	FEDERAL INCOME TAX				(2,084,505)			(1,500,976)		(583,529)	
G-FIT	DEFERRED FEDERAL INCOME TAX				2,011,020			1,476,284		534,736	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,672)			(1,236)		(436)	
GAS NET OPERATING INCOME (LOSS)					438,015		354,641			83,374	

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

AVISTA UTILITIES

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

ALLOCATION RATIOS:

Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL 1	System Contract Demand		100.000%		70.530%			29.470%		
G-ALL 2	Number of Customers		100.000%		66.212%			33.788%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		59.922%			40.078%		
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 May 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	4,661	8,228	12,889	4,661	5,783	10,444	0	2,445	2,445
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	248,512	0	248,512	126,488	0	126,488
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	54,706	0	54,706	0	0	0	54,706	0	54,706
4	495328	RESIDENTIAL DECOUPLING DEFERRE	311,532	0	311,532	273,063	0	273,063	38,469	0	38,469
4	495329	AMORTIZATION RES DECOUPLING DE	(138,071)	0	(138,071)	(138,071)	0	(138,071)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	146,120	0	146,120	170,629	0	170,629	(24,509)	0	(24,509)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(54,794)	0	(54,794)	(54,794)	0	(54,794)	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	699,154	8,228	707,382	504,000	5,783	509,783	195,154	2,445	197,599

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 May 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	11,263,703	0	11,263,703	7,463,203	0	7,463,203	3,800,500	0	3,800,500
1	804001	Pipeline Demand Costs	2,218,045	0	2,218,045	1,564,387	0	1,564,387	653,658	0	653,658
1	804002	Transport Variable Charges	97,683	0	97,683	68,896	0	68,896	28,787	0	28,787
6	804010	Gas Costs - Fixed Hedge	(122,765)	0	(122,765)	(81,356)	0	(81,356)	(41,409)	0	(41,409)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	30,818	0	30,818	20,423	0	20,423	10,395	0	10,395
6	804018	Merchandise Processing Fee	94,702	0	94,702	62,759	0	62,759	31,943	0	31,943
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	(32,553)	0	(32,553)	(21,573)	0	(21,573)	(10,980)	0	(10,980)
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	1,383,449	0	1,383,449	916,812	0	916,812	466,637	0	466,637
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,009,162)	0	(1,009,162)	(643,424)	0	(643,424)	(365,738)	0	(365,738)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(82,437)	0	(82,437)	(122,057)	0	(122,057)	39,620	0	39,620
		TOTAL PURCHASED GAS COSTS	13,841,483	0	13,841,483	9,228,070	0	9,228,070	4,613,413	0	4,613,413

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	66.270%	33.730%
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 May 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	20,604	29,263	49,867	15,327	19,376	34,703	5,277	9,887	15,164
99	908600	Public Purpose Tariff Rider Expense Offset	610,465	0	610,465	524,355	0	524,355	86,110	0	86,110
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(201,583)	0	(201,583)	(175,644)	0	(175,644)	(25,939)	0	(25,939)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			429,486	29,263	458,749	364,038	19,376	383,414	65,448	9,887	75,335

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.212%	33.788%
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 May 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.336%	5.300%
	Total Cost of Debt		2.803%	2.784%
	Total Weighted Cost		2.803%	2.784%
G-APL	Net Rate Base	443,400,361	302,285,495	141,114,866
	Interest Deduction for FIT Calculation	12,401,700	8,473,062	3,928,638
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 May 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	16,338,969	11,347,207	4,991,762
G-OPS	Operating & Maintenance Expense	12,516,674	8,497,027	4,019,647
G-OPS	Book Deprec/Amort and Reg Amortizations	2,190,923	1,488,720	702,203
G-OTX	Taxes Other than FIT	1,268,514	1,032,747	235,767
	Net Operating Income Before FIT	362,858	328,713	34,145
G-INT	Less: Interest Expense	1,033,476	706,089	327,387
G-SCM	Schedule M Adjustments	(5,285,113)	(3,911,128)	(1,373,985)
	Taxable Net Operating Income	(5,955,731)	(4,288,504)	(1,667,227)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(2,084,505)	(1,500,976)	(583,529)
G-DTE	Deferred FIT	2,011,020	1,476,284	534,736
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	(75,157)	(25,928)	(49,229)
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-SCM-1A
GAS SCHEDULE M ITEMS		
For Month Ended May 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
	997000	Book Depreciation & Amortization	1,325,267	851,646	2,176,913	890,183	598,537	1,488,720	435,084	253,109	688,193
12	997001	Contributions In Aid of Construction	0	150,416	150,416	0	102,319	102,319	0	48,097	48,097
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	59,318	59,318	0	41,693	41,693	0	17,625	17,625
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,091,600)	0	(1,091,600)	(765,481)	0	(765,481)	(326,119)	0	(326,119)
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	16,837	16,837	0	7,914	7,914
4	997020	FAS87 Current Pension Accrual	0	229,987	229,987	0	161,651	161,651	0	68,336	68,336
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(319,492)	0	(319,492)	(250,826)	0	(250,826)	(68,666)	0	(68,666)
12	997032	Interest Rate Swaps	0	55,046	55,046	0	37,444	37,444	0	17,602	17,602
4	997033	DSM Tariff Rider	(295,283)	0	(295,283)	(309,566)	0	(309,566)	14,283	0	14,283
12	997048	AFUDC	0	(59,317)	(59,317)	0	(40,350)	(40,350)	0	(18,967)	(18,967)
11	997049	Tax Depreciation	0	(4,976,567)	(4,976,567)	0	(3,380,283)	(3,380,283)	0	(1,596,284)	(1,596,284)
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	(201,583)	0	(201,583)	(175,644)	0	(175,644)	(25,939)	0	(25,939)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(14,196)	(14,196)	0	(9,642)	(9,642)	0	(4,554)	(4,554)
4	997081	Deferred Compensation	0	34,136	34,136	0	23,993	23,993	0	10,143	10,143
4	997082	Meal Disallowances	0	10,659	10,659	0	7,492	7,492	0	3,167	3,167
4	997083	Paid Time Off	0	40,759	40,759	0	28,648	28,648	0	12,111	12,111
2	997084	Customer Uncollectibles	0	(27,314)	(27,314)	0	(18,085)	(18,085)	0	(9,229)	(9,229)
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	(254,451)	(254,451)	0	(119,609)	(119,609)
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	(361,547)	0	(361,547)	(361,547)	0	(361,547)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	(582,691)	(4,354,886)	(5,285,113)	(972,881)	(2,938,247)	(3,911,128)	42,654	(1,416,639)	(1,373,985)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.212%	33.788%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	66.270%	33.730%
G-ALL	11	Book Depreciation	100.000%	67.924%	32.076%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	68.024%	31.976%
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 May 31, 2017
Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,238,251	835,448	402,803
99	410100	Deferred Federal Income Tax Exp	718,868	590,597	128,271
		SUBTOTAL	1,957,119	1,426,045	531,074
14	411100	Deferred Federal Income Tax Expense - Allocated	(16,653)	(11,236)	(5,417)
99	411100	Deferred Federal Income Tax Exp	70,554	61,475	9,079
		SUBTOTAL	53,901	50,239	3,662
		Total Deferred Federal Income Tax Expense	2,011,020	1,476,284	534,736

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.470%	32.530%
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 May 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	407,050	0	407,050	407,050	0	407,050	0	0	0
99	408120	Municipal Occupation & License Tax	466,871	0	466,871	383,116	0	383,116	83,755	0	83,755
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	13,112	0	13,112	0	0	0	13,112	0	13,112
		TOTAL DISTRIBUTION TAX	1,250,960	0	1,250,960	1,020,366	0	1,020,366	230,594	0	230,594
		TOTAL TAXES OTHER THAN FIT	1,250,960	17,554	1,268,514	1,020,366	12,381	1,032,747	230,594	5,173	235,767

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended May 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
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	36,723,366	36,744,599	0	25,811,752	25,811,752	21,233	10,911,614	10,932,847
TOTAL INTANGIBLE PLANT			1,823,432	38,603,190	40,426,622	1,022,594	27,133,024	28,155,618	800,838	11,470,166	12,271,004
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	2,156,446	2,156,446	0	1,520,941	1,520,941	0	635,505	635,505
1	352XXX	Wells	0	18,927,279	18,927,279	0	13,349,410	13,349,410	0	5,577,869	5,577,869
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	12,279,960	12,279,960	0	8,661,056	8,661,056	0	3,618,904	3,618,904
1	355000	Measuring & Regulating Equipment	0	950,715	950,715	0	670,539	670,539	0	280,176	280,176
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,245,778	2,245,778	0	1,583,947	1,583,947	0	661,831	661,831
TOTAL UNDERGROUND STORAGE PLANT			0	39,287,863	39,287,863	0	27,707,755	27,707,755	0	11,580,108	11,580,108
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	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	923,956	0	923,956	559,217	0	559,217	364,739	0	364,739
6	376000	Mains	307,596,052	2,512,521	310,108,573	202,267,612	1,665,048	203,932,660	105,328,440	847,473	106,175,913
6	378000	Measuring & Reg Station Equip-General	5,704,392	127,100	5,831,492	3,506,390	84,229	3,590,619	2,198,002	42,871	2,240,873
6	379000	Measuring & Reg Station Equip-City Gate	6,862,562	0	6,862,562	2,356,405	0	2,356,405	4,506,157	0	4,506,157
6	380000	Services	219,711,906	0	219,711,906	149,633,971	0	149,633,971	70,077,935	0	70,077,935
6	381000	Meters	77,065,084	0	77,065,084	53,384,608	0	53,384,608	23,680,476	0	23,680,476
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	3,344,410	0	3,344,410	2,591,324	0	2,591,324	753,086	0	753,086
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			621,483,355	2,639,621	624,122,976	414,486,715	1,749,277	416,235,992	206,996,640	890,344	207,886,984
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,816,394	2,099,361	4,915,755	2,719,369	1,475,578	4,194,947	97,025	623,783	720,808
4	390XXX	Structures & Improvements	5,427,872	22,652,728	28,080,600	3,837,503	15,921,923	19,759,426	1,590,369	6,730,805	8,321,174
4	391XXX	Office Furniture & Equipment	(34,122)	12,911,942	12,877,820	(53,006)	9,075,417	9,022,411	18,884	3,836,525	3,855,409
4	392XXX	Transportation Equipment	11,089,392	2,433,367	13,522,759	8,489,408	1,710,341	10,199,749	2,599,984	723,026	3,323,010
4	393000	Stores Equipment	150,440	888,567	1,039,007	117,346	624,547	741,893	33,094	264,020	297,114
4	394000	Tools, Shop & Garage Equipment	2,417,139	5,526,553	7,943,692	1,880,908	3,884,448	5,765,356	536,231	1,642,105	2,178,336
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	3,297,559	1,059,263	4,356,822	2,461,739	744,524	3,206,263	835,820	314,739	1,150,559
4	397XXX	Communications Equipment	2,430,887	11,828,295	14,259,182	1,098,116	8,313,754	9,411,870	1,332,771	3,514,541	4,847,312
4	398000	Miscellaneous Equipment	1,995	79,869	81,864	1,106	56,138	57,244	889	23,731	24,620
TOTAL GENERAL PLANT			27,617,601	59,788,382	87,405,983	20,567,606	42,023,461	62,591,067	7,049,995	17,764,921	24,814,916

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended May 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	650,924,388	140,319,056	791,243,444	436,076,915	98,613,517	534,690,432	214,847,473	41,705,539	256,553,012
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,893,003)	(14,893,003)	0	(10,504,035)	(10,504,035)	0	(4,388,968)	(4,388,968)
G-ADEP		Distribution Plant	(204,644,833)	(1,696,080)	(206,340,913)	(134,518,167)	(1,123,992)	(135,642,159)	(70,126,666)	(572,088)	(70,698,754)
G-ADEP		General Plant	(9,249,622)	(17,354,423)	(26,604,045)	(6,451,767)	(12,197,903)	(18,649,670)	(2,797,855)	(5,156,520)	(7,954,375)
		TOTAL ACCUMULATED DEPRECIATION	(213,894,455)	(33,943,506)	(247,837,961)	(140,969,934)	(23,825,930)	(164,795,864)	(72,924,521)	(10,117,576)	(83,042,097)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(252,802)	(456,594)	(709,396)	(175,752)	(320,926)	(496,678)	(77,050)	(135,668)	(212,718)
G-AAMT		Misc IT Intangible Plant - 3031XX	(13,300)	(10,572,642)	(10,585,942)	0	(7,431,192)	(7,431,192)	(13,300)	(3,141,450)	(3,154,750)
G-AAMT		Underground Storage	0	(240,400)	(240,400)	0	(169,554)	(169,554)	0	(70,846)	(70,846)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(266,102)	(11,269,636)	(11,535,738)	(175,752)	(7,921,672)	(8,097,424)	(90,350)	(3,347,964)	(3,438,314)
		TOTAL ACCUMULATED DEPR/AMORT	(214,160,557)	(45,213,142)	(259,373,699)	(141,145,686)	(31,747,602)	(172,893,288)	(73,014,871)	(13,465,540)	(86,480,411)
		NET GAS UTILITY PLANT before DFIT	436,763,831	95,105,914	531,869,745	294,931,229	66,865,915	361,797,144	141,832,602	28,239,999	170,072,601
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,514,096)	(101,514,096)	0	(69,053,949)	(69,053,949)	0	(32,460,147)	(32,460,147)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(16,886,575)	(16,886,575)	0	(11,865,553)	(11,865,553)	0	(5,021,022)	(5,021,022)
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	(797,801)	(797,801)	0	(542,696)	(542,696)	0	(255,105)	(255,105)
		TOTAL ACCUMULATED DFIT	0	(119,198,472)	(119,198,472)	0	(81,462,198)	(81,462,198)	0	(37,736,274)	(37,736,274)
		NET GAS UTILITY PLANT	436,763,831	(24,092,558)	412,671,273	294,931,229	(14,596,283)	280,334,946	141,832,602	(9,496,275)	132,336,327

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%	66.270%	33.730%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	68.024%	31.976%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended May 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	436,763,831	(24,092,558)	412,671,273	294,931,229	(14,596,283)	280,334,946	141,832,602	(9,496,275)	132,336,327
	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	5,868,361	5,868,361	0	4,138,955	4,138,955	0	1,729,406	1,729,406
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(538,365)	0	(538,365)	(538,365)	0	(538,365)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	3,338,473	0	3,338,473	3,338,473	0	3,338,473	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(1,168,466)	0	(1,168,466)	(1,168,466)	0	(1,168,466)	0	0	0
C-WKC	Working Capital	12,149,637	5,429,616	17,579,253	12,149,637	0	12,149,637	0	5,429,616	5,429,616
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	13,700,047	17,029,041	30,729,088	13,769,475	8,181,074	21,950,549	(69,428)	8,847,967	8,778,539
	NET RATE BASE	450,463,878	(7,063,517)	443,400,361	308,700,704	(6,415,209)	302,285,495	141,763,174	(648,308)	141,114,866

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 May 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)	668,985	668,985											
	Hydro (ED-AN)	965,417	965,417											
	Other (ED-AN)	808,717	808,717											
Total Electric Production		2,443,119	2,443,119											
Electric Transmission														
	ED-AN	1,020,808	1,020,808											
Total Electric Transmission		1,020,808	1,020,808											
Electric Distribution														
	ED-AN	4,974	4,974											
	ED-ID	1,399,048	1,399,048											
	ED-WA	2,450,550	2,450,550											
Total Electric Distribution		3,854,572	3,854,572											
Gas Underground Storage														
1	GD-AN	64,589		64,589		64,589	64,589		45,555	45,555		19,034	19,034	
	GD-OR	11,365			11,365									
Total Gas Underground Storage		75,954		64,589	11,365		64,589	64,589		45,555	45,555		19,034	19,034
Gas Distribution														
6	GD-AN	5,384		5,384			5,384		3,568	3,568		1,816	1,816	
	GD-ID	424,744		424,744		424,744	424,744				424,744		424,744	
	GD-WA	869,972		869,972		869,972	869,972	869,972		869,972				
	GD-OR	590,487			590,487									
Total Gas Distribution		1,890,587		1,300,100	590,487	1,294,716	5,384	1,300,100	869,972	3,568	873,540	424,744	1,816	426,560
General Plant														
	ED-AN	241,825	241,825											
	ED-ID	19,423	19,423											
	ED-WA	53,524	53,524											
7,4	CD-AA	1,466,023	1,031,025	299,728	135,270	299,728	299,728		210,670	210,670		89,058	89,058	
9,4	CD-AN	82,839	64,456	18,383		18,383	18,383		12,921	12,921		5,462	5,462	
9	CD-ID	29,013	22,575	6,438		6,438	6,438				6,438		6,438	
9	CD-WA	13,856	10,781	3,075		3,075	3,075	3,075		3,075				
8,4	GD-AA	24,821		17,017	7,804	17,017	17,017		11,961	11,961		5,056	5,056	
4	GD-AN	2,998		2,998		2,998	2,998		2,107	2,107		891	891	
	GD-ID	2,312		2,312		2,312	2,312				2,312		2,312	
	GD-WA	15,064		15,064		15,064	15,064	15,064		15,064				
	GD-OR	15,563			15,563									
Total General Plant		1,967,261	1,443,609	365,015	158,637	26,889	338,126	365,015	18,139	237,659	255,798	8,750	100,467	109,217
Total Depreciation Expense		11,252,301	8,762,108	1,729,704	760,489	1,321,605	408,099	1,729,704	888,111	286,782	1,174,893	433,494	121,317	554,811

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	66.270%	33.730%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended May 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	19,979	19,979												
Total Production/Transmission	96,512	96,512												
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	2,075,683	1,459,787	424,373	191,523		424,373	424,373		298,279	298,279		126,094	126,094	
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	66,145	66,145												
ED-ID	0	0												
ED-WA	66,861	66,861												
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	2,224,014	1,595,127	433,489	195,398	344	433,145	433,489		304,444	304,444	344	128,701	129,045	
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	2,381,760	1,733,877	447,208	200,675	3,661	443,547	447,208	2,072	311,755	313,827	1,589	131,792	133,381	

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 May 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)	(298,237,654)	(298,237,654)										
	Hydro (ED-AN)	(125,978,436)	(125,978,436)										
	Other (ED-AN)	(113,362,795)	(113,362,795)										
Total Electric Production	(537,578,885)	(537,578,885)											
Electric Transmission													
	ED-AN	(208,843,872)	(208,843,872)										
Total Electric Transmission	(208,843,872)	(208,843,872)											
Electric Distribution													
	ED-AN	(96,915)	(96,915)										
	ED-ID	(194,890,367)	(194,890,367)										
	ED-WA	(310,795,520)	(310,795,520)										
Total Electric Distribution	(505,782,802)	(505,782,802)											
Gas Underground Storage													
1	GD-AN	(14,893,003)	(14,893,003)		(14,893,003)	(14,893,003)		(10,504,035)	(10,504,035)		(4,388,968)	(4,388,968)	
	GD-OR	(926,360)		(926,360)									
Total Gas Underground Storage	(15,819,363)		(14,893,003)	(926,360)	(14,893,003)	(14,893,003)		(10,504,035)	(10,504,035)		(4,388,968)	(4,388,968)	
Gas Distribution													
6	GD-AN	(1,696,080)	(1,696,080)		(1,696,080)	(1,696,080)		(1,123,992)	(1,123,992)		(572,088)	(572,088)	
	GD-ID	(70,126,666)	(70,126,666)		(70,126,666)	(70,126,666)				(70,126,666)		(70,126,666)	
	GD-WA	(134,518,167)	(134,518,167)		(134,518,167)	(134,518,167)		(134,518,167)	(134,518,167)				
	GD-OR	(103,823,973)		(103,823,973)									
Total Gas Distribution	(310,164,886)		(206,340,913)	(103,823,973)	(204,644,833)	(1,696,080)	(206,340,913)	(134,518,167)	(1,123,992)	(135,642,159)	(70,126,666)	(572,088)	(70,698,754)
General Plant													
	ED-AN	(46,777,885)	(46,777,885)										
	ED-ID	(9,087,258)	(9,087,258)										
	ED-WA	(17,893,569)	(17,893,569)										
7,4	CD-AA	(51,765,174)	(36,405,411)	(10,583,390)	(4,776,373)	(10,583,390)	(10,583,390)		(7,438,747)	(7,438,747)		(3,144,643)	(3,144,643)
9,4	CD-AN	(11,663,944)	(9,075,598)	(2,588,346)		(2,588,346)	(2,588,346)		(1,819,271)	(1,819,271)		(769,075)	(769,075)
9	CD-ID	(5,758,725)	(4,480,806)	(1,277,919)		(1,277,919)	(1,277,919)				(1,277,919)		(1,277,919)
9	CD-WA	(3,797,904)	(2,955,111)	(842,793)		(842,793)	(842,793)	(842,793)		(842,793)			
8,4	GD-AA	(2,263,994)		(1,552,149)	(711,845)	(1,552,149)	(1,552,149)		(1,090,959)	(1,090,959)		(461,190)	(461,190)
4	GD-AN	(2,630,538)	(2,630,538)			(2,630,538)	(2,630,538)		(1,848,926)	(1,848,926)		(781,612)	(781,612)
	GD-ID	(1,519,936)	(1,519,936)			(1,519,936)	(1,519,936)				(1,519,936)		(1,519,936)
	GD-WA	(5,608,974)	(5,608,974)			(5,608,974)	(5,608,974)	(5,608,974)		(5,608,974)			
	GD-OR	(4,731,150)		(4,731,150)									
Total General Plant	(163,499,051)	(126,675,638)	(26,604,045)	(10,219,368)	(9,249,622)	(17,354,423)	(26,604,045)	(6,451,767)	(12,197,903)	(18,649,670)	(2,797,855)	(5,156,520)	(7,954,375)
Total Accumulated Depreciation	(1,741,688,859)	(1,378,881,197)	(247,837,961)	(114,969,701)	(213,894,455)	(33,943,506)	(247,837,961)	(140,969,934)	(23,825,930)	(164,795,864)	(72,924,521)	(10,117,576)	(83,042,097)

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	66.270%		33.730%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended May 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	(10,485,754)	(10,485,754)												
	Misc Intangible Plt (303000)	ED-AN	(1,470,338)	(1,470,338)												
Total Production/Transmission			(11,956,092)	(11,956,092)												
Distribution																
	Franchises (302000)	ED-WA	(178,446)	(178,446)												
	Misc Intangible Plt (303000)	ED-WA	(33,141)	(33,141)												
Total Distribution			(211,587)	(211,587)												
General Plant - 303000																
7,4		CD-AA	(2,134,844)	(1,501,393)	(436,469)	(196,982)		(436,469)	(436,469)		(306,781)	(306,781)	(129,688)	(129,688)		
9,4		CD-AN	(90,688)	(70,563)	(20,125)			(20,125)	(20,125)		(14,145)	(14,145)	(5,980)	(5,980)		
		GD-ID	(77,050)		(77,050)			(77,050)	(77,050)				(77,050)	(77,050)		
		GD-WA	(175,752)		(175,752)			(175,752)	(175,752)		(175,752)	(175,752)				
		GD-OR	(83,643)			(83,643)										
Total General Plant - 303000			(2,561,977)	(1,571,956)	(709,396)	(280,625)		(252,802)	(456,594)	(709,396)	(175,752)	(320,926)	(496,678)	(77,050)	(135,668)	(212,718)
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	(50,264,681)	(35,350,145)	(10,276,614)	(4,637,922)		(10,276,614)	(10,276,614)		(7,223,123)	(7,223,123)	(3,053,491)	(3,053,491)		
9,4		CD-AN	(41,355)	(32,178)	(9,177)			(9,177)	(9,177)		(6,450)	(6,450)	(2,727)	(2,727)		
9		CD-ID	(59,935)	(46,635)	(13,300)			(13,300)	(13,300)				(13,300)	(13,300)		
		ED-AN	(1,657,611)	(1,657,611)												
		ED-ID	0	0												
		ED-WA	(2,779,088)	(2,779,088)												
8,4		GD-AA	(418,407)		(286,851)	(131,556)		(286,851)	(286,851)		(201,619)	(201,619)	(85,232)	(85,232)		
4		GD-AN	0		0			0	0		0	0	0	0		
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031			(55,221,077)	(39,865,657)	(10,585,942)	(4,769,478)		(13,300)	(10,572,642)	(10,585,942)		(7,431,192)	(7,431,192)	(13,300)	(3,141,450)	(3,154,750)
Gas Underground Storage																
1		GD-AN	(240,400)		(240,400)			(240,400)	(240,400)		(169,554)	(169,554)	(70,846)	(70,846)		
Total Gas Underground Storage			(240,400)		(240,400)			(240,400)	(240,400)		(169,554)	(169,554)		(70,846)	(70,846)	
General Plant - 390200, 396200																
7,4		CD-AA	0	0	0	0		0	0		0	0	0	0		
9		CD-ID	0	0	0			0	0		0	0	0	0		
9		CD-WA	0	0	0			0	0		0	0	0	0		
4		ED-AN	(66,908)	(66,908)												
		ED-WA	0	0												
		GD-WA	0		0			0	0		0	0				
		GD-OR	0			0										
Total General Plant - 390200, 396200			(66,908)	(66,908)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization			(70,258,041)	(53,672,200)	(11,535,738)	(5,050,103)		(266,102)	(11,269,636)	(11,535,738)	(175,752)	(7,921,672)	(8,097,424)	(90,350)	(3,347,964)	(3,438,314)

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 May 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	1,646,871	703,389	340,200	237,825	1,281,414	200,605	97,025	67,827	365,457	0	0	0	
		TOTAL ACCOUNT	15,349,424	717,000	702,479	7,248,798	8,668,277	2,719,369	97,025	2,099,361	4,915,755	848,544	916,848	1,765,392	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,094,433	1,052,423	2,481,732	4,560,278	8,094,433	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	0	2,252,956	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	99,227,477	0	0	69,784,700	69,784,700	0	0	20,287,058	20,287,058	0	9,155,719	9,155,719	
9		CD-WA / ID / AN	24,967,719	5,555,947	5,576,360	8,294,825	19,427,132	1,584,547	1,590,369	2,365,671	5,540,587	0	0	0	
		TOTAL ACCOUNT	138,186,665	6,608,370	8,058,092	82,639,803	97,306,265	3,837,503	1,590,369	22,652,729	28,080,601	3,644,080	9,155,719	12,799,799	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	6,746,490	1,029,741	0	5,716,749	6,746,490	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,325	0	0	0	0	0	0	3,325	3,325	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	60,952,907	0	0	42,866,960	42,866,960	0	0	12,461,822	12,461,822	0	5,624,125	5,624,125	
9		CD-WA / ID / AN	(30,487)	(185,856)	66,212	95,922	(23,722)	(53,006)	18,884	27,357	(6,765)	0	0	0	
		TOTAL ACCOUNT	68,284,037	843,885	66,212	48,679,631	49,589,728	(53,006)	18,884	12,911,943	12,877,821	0	5,816,488	5,816,488	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	39,419,314	18,696,654	7,667,787	13,054,873	39,419,314	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,957,576	0	0	0	0	7,895,480	2,365,911	1,696,185	11,957,576	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	885,203	0	0	622,545	622,545	0	0	180,980	180,980	0	81,678	81,678	
9		CD-WA / ID / AN	6,237,684	2,082,511	820,739	1,950,230	4,853,480	593,929	234,073	556,202	1,384,204	0	0	0	
		TOTAL ACCOUNT	62,575,702	20,779,165	8,488,526	15,627,648	44,895,339	8,489,409	2,599,984	2,433,367	13,522,760	4,075,925	81,678	4,157,603	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended May 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	4,284,827	102,335	116,038	3,115,608	3,333,981	29,186	33,094	888,566	950,846	0	0	0	
		TOTAL ACCOUNT	4,820,714	112,796	130,401	3,490,034	3,733,231	117,346	33,094	888,566	1,039,006	48,477	0	48,477	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	4,150,179	808,146	254,864	3,087,169	4,150,179	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,581,234	0	0	0	0	1,876,718	320,550	383,966	2,581,234	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	3,424,779	0	0	0	0	0	0	2,347,960	2,347,960	0	1,076,819	1,076,819	
7		CD-AA	13,447,108	0	0	9,457,082	9,457,082	0	0	2,749,261	2,749,261	0	1,240,765	1,240,765	
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	25,718,081	822,838	1,011,112	12,703,319	14,537,269	1,880,908	536,231	5,526,553	7,943,692	919,536	2,317,584	3,237,120	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	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	1,122,871	210,583	26,627	885,661	1,122,871	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	1,848,553	211,886	27,043	1,156,692	1,395,621	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 May 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	3,968,034	0	0	0	0	2,389,822	747,718	830,494	3,968,034	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	37,612,761	14,758,139	9,736,841	8,668,363	33,163,343	2,461,739	835,820	1,059,262	4,356,821	43,834	48,763	92,597	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	63,908,796	12,012,901	6,200,012	45,695,883	63,908,796	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,178,921	0	0	0	0	685,366	493,555	0	1,178,921	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	44,398,665	0	0	31,224,693	31,224,693	0	0	9,077,307	9,077,307	0	4,096,665	4,096,665	
9		CD-WA / ID / AN	14,971,020	1,447,238	2,942,566	7,258,997	11,648,801	412,750	839,215	2,070,254	3,322,219	0	0	0	
		TOTAL ACCOUNT	126,670,446	13,460,139	9,142,578	84,179,573	106,782,290	1,098,116	1,332,770	11,828,296	14,259,182	1,220,111	4,408,863	5,628,974	
	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	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	481,692,564	58,318,098	37,373,247	264,886,422	360,577,767	20,567,607	7,049,994	59,788,382	87,405,983	10,843,791	22,865,023	33,708,814	

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 May 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	10,683,217	319,716	0	10,363,501	10,683,217	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	22,089,505	319,716	0	16,832,699	17,152,415	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	7,786,793	3,994,962	0	3,791,831	7,786,793	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	69,109,324	0	0	48,603,206	48,603,206	0	0	14,129,401	14,129,401	0	6,376,717	
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	77,827,675	3,994,962	74,450	52,463,687	56,533,099	0	21,233	14,661,551	14,682,784	0	6,611,792	6,611,792
	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	7,076,907	0	0	4,977,047	4,977,047	0	0	1,446,874	1,446,874	0	652,986	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,076,907	0	0	4,977,047	4,977,047	0	0	1,446,874	1,446,874	0	652,986	652,986
	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	
		TOTAL	207,825,291	4,314,678	74,450	145,186,002	149,575,130	1,022,594	800,838	38,603,188	40,426,620	426,123	17,397,418	17,823,541

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 May 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	(81,835,688)	(57,553,403)	(16,731,306)	(7,550,979)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(699,692)	(544,423)	(155,269)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(82,535,380)</u>	<u>(58,097,826)</u>	<u>(16,886,575)</u>	<u>(7,550,979)</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 May 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			3,188,742	3,188,742					3,188,742
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			(11)	(11)					(11)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			0	0					0
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,629,766	37,615,388		119,245,154	69,480,129	32,185,772	12,149,637	5,429,616	
TOTAL		81,629,766	37,615,388	3,188,731	122,433,885	69,480,129	32,185,772	12,149,637	5,429,616	3,188,731

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						