

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	

AVISTA UTILITIES

For Month Ended June 30, 2017
Average of Monthly Averages Basis

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	(1,281,872)	(993,564)	(288,308)
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	(1,281,872)	(993,564)	(288,308)
G-APL	Gas Net Adjusted Rate Base	447,241,814	305,377,888	141,863,926
	RATE OF RETURN	-0.287%	-0.325%	-0.203%

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 June 30, 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	6-01-2017 thru 06-30-2017	241,641 100.000%	160,167 66.283%	81,474 33.717%
3	G-OPS	Direct Distribution Operating Expense Percent	6-01-2017 thru 06-30-2017	1,575,015 100.000%	1,086,866 69.007%	488,149 30.993%
	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	6-01-2017 thru 06-30-2017	6,905,708 100.000%	4,469,374 64.720%	2,436,334 35.280%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended June 30, 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 June 30, 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 June 30, 2017

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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	6-01-2017 thru 06-30-2017	1,752,619 100.000%	1,191,775 68.000%	560,844 32.000%	
12	Net Gas Plant (before DFIT) - AMA Percent	05-01-2017 thru 06-30-2017	535,300,042 100.000%	364,642,868 68.119%	170,657,174 31.881%	
13	G-PLT Net Gas General Plant - AMA Percent	05-01-2017 thru 06-30-2017	60,705,776 100.000%	43,880,616 72.284%	16,825,160 27.716%	
14	Net Allocated Schedule M's - AMA Percent	6-01-2017 thru 06-30-2017	-3,741,872 100.000%	-2,507,066 67.000%	-1,234,806 33.000%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	5,774,891	0	5,774,891	4,117,358	0	4,117,358	1,657,533	0	1,657,533
99 4812XX	Commercial - Firm & Interruptible	2,876,739	0	2,876,739	1,981,705	0	1,981,705	895,034	0	895,034
99 4813XX	Industrial-Firm	189,401	0	189,401	105,349	0	105,349	84,052	0	84,052
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	8,550	0	8,550	7,292	0	7,292	1,258	0	1,258
99 499XXX	Unbilled Revenue	(1,575,360)	0	(1,575,360)	(1,108,151)	0	(1,108,151)	(467,209)	0	(467,209)
	TOTAL SALES TO ULTIMATE CUSTOMERS	7,274,221	0	7,274,221	5,103,553	0	5,103,553	2,170,668	0	2,170,668
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	5,347,417	0	5,347,417	3,460,849	0	3,460,849	1,886,568	0	1,886,568
4 488000	Miscellaneous Service Revenues	1,426	0	1,426	874	0	874	552	0	552
99 4893XX	Transportation Revenues	445,270	0	445,270	392,003	0	392,003	53,267	0	53,267
99 493000	Rent from Gas Property	216	0	216	216	0	216	0	0	0
4 495XXX	Other Gas Revenues	1,145,663	24,050	1,169,713	711,635	16,904	728,539	434,028	7,146	441,174
99 496100	Provision for Rate Refund	(617,101)	0	(617,101)	(617,101)	0	(617,101)	0	0	0
	TOTAL OTHER OPERATING REVENUES	6,322,891	24,050	6,346,941	3,948,476	16,904	3,965,380	2,374,415	7,146	2,381,561
	TOTAL GAS REVENUES	13,597,112	24,050	13,621,162	9,052,029	16,904	9,068,933	4,545,083	7,146	4,552,229
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	11,168,746	0	11,168,746	7,266,267	0	7,266,267	3,902,479	0	3,902,479
99 808XXX	Net Natural Gas Storage Transactions	(3,384,490)	0	(3,384,490)	(2,190,442)	0	(2,190,442)	(1,194,048)	0	(1,194,048)
99 811000	Gas Used for Products Extraction	(35,272)	0	(35,272)	(22,828)	0	(22,828)	(12,444)	0	(12,444)
10 813000	Other Gas Expenses	0	94,847	94,847	0	64,788	64,788	0	30,059	30,059
99 813010	Gas Technology Institute (GTI) Expenses	3,063	0	3,063	2,020	0	2,020	1,043	0	1,043
	TOTAL PRODUCTION EXPENSES	7,752,047	94,847	7,846,894	5,055,017	64,788	5,119,805	2,697,030	30,059	2,727,089
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	1,758	1,758	0	1,240	1,240	0	518	518
1 824000	Other Expenses	0	78,907	78,907	0	55,653	55,653	0	23,254	23,254
1 837000	Other Equipment	0	62,974	62,974	0	44,416	44,416	0	18,558	18,558
	TOTAL UNDERGROUND STORAGE OPER EXP	0	143,639	143,639	0	101,309	101,309	0	42,330	42,330
G-DEPX	Depreciation Expense-Underground Storage	0	64,458	64,458	0	45,462	45,462	0	18,996	18,996
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	82,031	82,031	0	57,856	57,856	0	24,175	24,175
	TOTAL UNDERGROUND STORAGE EXPENSES	0	225,670	225,670	0	159,165	159,165	0	66,505	66,505

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 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	53,334	119,087	172,421	36,209	82,178	118,387	17,125	36,909	54,034
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	435,777	107,705	543,482	296,815	74,324	371,139	138,962	33,381	172,343
3	875000 Measuring & Reg Sta Exp-General	13,113	0	13,113	9,882	0	9,882	3,231	0	3,231
3	876000 Measuring & Reg Sta Exp-Industrial	315	0	315	50	0	50	265	0	265
3	877000 Measuring & Reg Sta Exp-City Gate	24,791	0	24,791	2,851	0	2,851	21,940	0	21,940
3	878000 Meter & House Regulator Expenses	204,190	0	204,190	117,774	0	117,774	86,416	0	86,416
3	879000 Customer Installation Expenses	144,934	6,430	151,364	94,087	4,437	98,524	50,847	1,993	52,840
3	880000 Other Expenses	123,396	12,716	136,112	99,597	8,775	108,372	23,799	3,941	27,740
3	881000 Rents	0	7,474	7,474	0	5,158	5,158	0	2,316	2,316
	MAINTENANCE									
3	885000 Supervision & Engineering	16,612	0	16,612	9,646	0	9,646	6,966	0	6,966
3	887000 Mains	143,908	0	143,908	100,488	0	100,488	43,420	0	43,420
3	889000 Measuring & Reg Sta Exp-General	40,854	0	40,854	37,551	0	37,551	3,303	0	3,303
3	890000 Measuring & Reg Sta Exp-Industrial	106,532	0	106,532	106,063	0	106,063	469	0	469
3	891000 Measuring & Reg Sta Exp-City Gate	4,430	0	4,430	383	0	383	4,047	0	4,047
3	892000 Services	115,298	0	115,298	93,767	0	93,767	21,531	0	21,531
3	893000 Meters & House Regulators	147,396	64,145	211,541	81,568	44,265	125,833	65,828	19,880	85,708
3	894000 Other Equipment	135	38,258	38,393	135	26,401	26,536	0	11,857	11,857
	TOTAL DISTRIBUTION OPERATING EXP	1,575,015	355,815	1,930,830	1,086,866	245,538	1,332,404	488,149	110,277	598,426
G-DEPX	Depreciation Expense-Distribution	1,303,169	5,383	1,308,552	876,771	3,484	880,255	426,398	1,899	428,297
G-OTX	Taxes Other Than FIT	890,174	0	890,174	710,517	0	710,517	179,657	0	179,657
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,193,343	5,383	2,198,726	1,587,288	3,484	1,590,772	606,055	1,899	607,954
	TOTAL DISTRIBUTION EXPENSES	3,768,358	361,198	4,129,556	2,674,154	249,022	2,923,176	1,094,204	112,176	1,206,380

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 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	14,374	14,374	0	9,528	9,528	0	4,846	4,846
2	902000	Meter Reading Expenses	162,410	9,907	172,317	149,386	6,567	155,953	13,024	3,340	16,364
2	903XXX	Customer Records & Collection Expenses	93,087	425,852	518,939	62,927	282,267	345,194	30,160	143,585	173,745
2	904000	Uncollectible Accounts	0	125,329	125,329	0	83,072	83,072	0	42,257	42,257
2	905000	Misc Customer Accounts	0	20,444	20,444	0	13,551	13,551	0	6,893	6,893
TOTAL CUSTOMER ACCOUNTS EXPENSES			255,497	595,906	851,403	212,313	394,985	607,298	43,184	200,921	244,105
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	248,727	12,498	261,225	206,111	8,284	214,395	42,616	4,214	46,830
2	909000	Advertising	0	67,492	67,492	0	44,736	44,736	0	22,756	22,756
2	910000	Misc Customer Service & Info Exp	0	7,269	7,269	0	4,818	4,818	0	2,451	2,451
TOTAL CUSTOMER SERVICE & INFO EXP			248,727	87,259	335,986	206,111	57,838	263,949	42,616	29,421	72,037
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:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 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	11,582	748,519	760,101	7,483	526,112	533,595	4,099	222,407	226,506
4	921000	Office Supplies & Expenses	411	88,374	88,785	411	62,115	62,526	0	26,259	26,259
4	922000	Admin. Expenses Transferred - Credit	0	(1,152)	(1,152)	0	(810)	(810)	0	(342)	(342)
4	923000	Outside Services Employed	1,829	211,982	213,811	1,829	148,996	150,825	0	62,986	62,986
4	924000	Property Insurance Premium	0	24,535	24,535	0	17,245	17,245	0	7,290	7,290
4	925XXX	Injuries and Damages	0	71,569	71,569	0	50,304	50,304	0	21,265	21,265
4	926XXX	Employee Pensions and Benefits	790	33,909	34,699	790	23,834	24,624	0	10,075	10,075
4	928000	Regulatory Commission Expenses	63,465	34,358	97,823	25,592	24,149	49,741	37,873	10,209	48,082
4	930000	Miscellaneous General Expenses	5,051	100,675	105,726	4,416	70,761	75,177	635	29,914	30,549
4	931000	Rents	620	24,591	25,211	620	17,284	17,904	0	7,307	7,307
4	935000	Maintenance of General Plant	27,241	225,475	252,716	19,028	158,480	177,508	8,213	66,995	75,208
TOTAL ADMIN & GEN OPERATING EXP			110,989	1,562,835	1,673,824	60,169	1,098,470	1,158,639	50,820	464,365	515,185
G-DEPX	Depreciation Expense-General Plant		26,936	352,673	379,609	18,175	247,883	266,058	8,761	104,790	113,551
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	441,839	442,183	0	310,555	310,555	344	131,284	131,628
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			44,608	804,895	849,503	20,247	565,736	585,983	24,361	239,159	263,520
TOTAL ADMIN & GENERAL EXPENSES			155,597	2,367,730	2,523,327	80,416	1,664,206	1,744,622	75,181	703,524	778,705
TOTAL EXPENSES BEFORE FIT			12,180,226	3,732,610	15,912,836	8,228,011	2,590,004	10,818,015	3,952,215	1,142,606	5,094,821
NET OPERATING INCOME (LOSS) BEFORE FIT					(2,291,674)	(1,749,082)			(542,592)		
G-FIT	FEDERAL INCOME TAX		(2,634,990)			(1,832,335)			(802,655)		
G-FIT	DEFERRED FEDERAL INCOME TAX		1,626,860			1,078,053			548,807		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT		(1,672)			(1,236)			(436)		
GAS NET OPERATING INCOME (LOSS)					(1,281,872)	(993,564)			(288,308)		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended June 30, 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%		66.283%			33.717%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.007%			30.993%		
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 June 30, 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	4,728	24,050	28,778	4,573	16,904	21,477	155	7,146	7,301
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	242,700	0	242,700	132,300	0	132,300
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	33,341	0	33,341	0	0	0	33,341	0	33,341
4	495328	RESIDENTIAL DECOUPLING DEFERRE	676,067	0	676,067	430,459	0	430,459	245,608	0	245,608
4	495329	AMORTIZATION RES DECOUPLING DE	(71,022)	0	(71,022)	(71,022)	0	(71,022)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	171,091	0	171,091	148,467	0	148,467	22,624	0	22,624
4	495339	AMORTIZATION NON-RES DECOUPLIN	(43,542)	0	(43,542)	(43,542)	0	(43,542)	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	1,145,663	24,050	1,169,713	711,635	16,904	728,539	434,028	7,146	441,174

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 June 30, 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	9,283,237	0	9,283,237	6,012,615	0	6,012,615	3,270,622	0	3,270,622
1	804001	Pipeline Demand Costs	2,182,997	0	2,182,997	1,539,668	0	1,539,668	643,329	0	643,329
1	804002	Transport Variable Charges	69,786	0	69,786	49,220	0	49,220	20,566	0	20,566
6	804010	Gas Costs - Fixed Hedge	(76,044)	0	(76,044)	(49,216)	0	(49,216)	(26,828)	0	(26,828)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	28,184	0	28,184	18,241	0	18,241	9,943	0	9,943
6	804018	Merchandise Processing Fee	15,372	0	15,372	9,949	0	9,949	5,423	0	5,423
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	(296,417)	0	(296,417)	(191,841)	0	(191,841)	(104,576)	0	(104,576)
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	978,495	0	978,495	633,282	0	633,282	345,213	0	345,213
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(620,222)	0	(620,222)	(382,610)	0	(382,610)	(237,612)	0	(237,612)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	(396,642)	0	(396,642)	(373,041)	0	(373,041)	(23,601)	0	(23,601)
		TOTAL PURCHASED GAS COSTS	11,168,746	0	11,168,746	7,266,267	0	7,266,267	3,902,479	0	3,902,479

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	64.720%	35.280%
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 June 30, 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	25,815	12,498	38,313	18,805	8,284	27,089	7,010	4,214	11,224
99	908600	Public Purpose Tariff Rider Expense Offset	300,832	0	300,832	254,722	0	254,722	46,110	0	46,110
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(77,920)	0	(77,920)	(67,416)	0	(67,416)	(10,504)	0	(10,504)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			248,727	12,498	261,225	206,111	8,284	214,395	42,616	4,214	46,830

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.283%	33.717%
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 June 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.52%	52.52%
2	Cost of Debt		5.373%	5.337%
	Total Cost of Debt		2.822%	2.803%
	Total Weighted Cost		2.822%	2.803%
G-APL	Net Rate Base	447,241,814	305,377,888	141,863,926
	Interest Deduction for FIT Calculation	12,594,210	8,617,764	3,976,446
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 June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	13,621,162	9,068,933	4,552,229
G-OPS	Operating & Maintenance Expense	12,782,576	8,583,404	4,199,172
G-OPS	Book Deprec/Amort and Reg Amortizations	2,222,532	1,511,713	710,819
G-OTX	Taxes Other than FIT	907,728	722,898	184,830
	Net Operating Income Before FIT	(2,291,674)	(1,749,082)	(542,592)
G-INT	Less: Interest Expense	1,049,518	718,147	331,371
G-SCM	Schedule M Adjustments	(4,187,351)	(2,768,015)	(1,419,336)
	Taxable Net Operating Income	(7,528,543)	(5,235,244)	(2,293,299)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(2,634,990)	(1,832,335)	(802,655)
G-DTE	Deferred FIT	1,626,860	1,078,053	548,807
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	(1,009,802)	(755,518)	(254,284)
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 June 30, 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	1,333,767	874,756	2,208,523	897,018	614,697	1,511,715	436,749	260,059	696,808
12	997001	Contributions In Aid of Construction	0	150,416	150,416	0	102,462	102,462	0	47,954	47,954
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	40,450	40,450	0	28,431	28,431	0	12,019	12,019
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,016,863)	0	(1,016,863)	(755,651)	0	(755,651)	(261,212)	0	(261,212)
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	16,860	16,860	0	7,891	7,891
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	(765,935)	0	(765,935)	(464,362)	0	(464,362)	(301,573)	0	(301,573)
12	997032	Interest Rate Swaps	0	55,046	55,046	0	37,497	37,497	0	17,549	17,549
4	997033	DSM Tariff Rider	(142,616)	0	(142,616)	(80,614)	0	(80,614)	(62,002)	0	(62,002)
12	997048	AFUDC	0	(59,317)	(59,317)	0	(40,406)	(40,406)	0	(18,911)	(18,911)
11	997049	Tax Depreciation	0	(4,976,567)	(4,976,567)	0	(3,384,066)	(3,384,066)	0	(1,592,501)	(1,592,501)
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	(77,920)	0	(77,920)	(67,416)	0	(67,416)	(10,504)	0	(10,504)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(45,806)	(45,806)	0	(31,148)	(31,148)	0	(14,658)	(14,658)
4	997081	Deferred Compensation	0	35,610	35,610	0	25,029	25,029	0	10,581	10,581
4	997082	Meal Disallowances	0	10,818	10,818	0	7,604	7,604	0	3,214	3,214
4	997083	Paid Time Off	0	(50,442)	(50,442)	0	(35,454)	(35,454)	0	(14,988)	(14,988)
2	997084	Customer Uncollectibles	0	(73,646)	(73,646)	0	(48,815)	(48,815)	0	(24,831)	(24,831)
99	997098	Provision for Rate Refund	617,101	0	617,101	617,101	0	617,101	0	0	0
12	997101	Repairs 481 (a)	0	(374,060)	(374,060)	0	(254,806)	(254,806)	0	(119,254)	(119,254)
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	(407,026)	0	(407,026)	(407,026)	0	(407,026)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	(52,466)	(3,741,870)	(4,187,351)	(260,950)	(2,507,065)	(2,768,015)	(184,531)	(1,234,805)	(1,419,336)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.283%	33.717%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	64.720%	35.280%
G-ALL	11	Book Depreciation	100.000%	68.000%	32.000%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	68.119%	31.881%
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 June 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	973,156	652,015	321,141
99	410100	Deferred Federal Income Tax Exp	595,464	381,693	213,771
		SUBTOTAL	1,568,620	1,033,708	534,912
14	411100	Deferred Federal Income Tax Expense - Allocated	30,968	20,749	10,219
99	411100	Deferred Federal Income Tax Exp	27,272	23,596	3,676
		SUBTOTAL	58,240	44,345	13,895
		Total Deferred Federal Income Tax Expense	1,626,860	1,078,053	548,807

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.000%	33.000%
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 June 30, 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	249,504	0	249,504	249,504	0	249,504	0	0	0
99	408120	Municipal Occupation & License Tax	278,455	0	278,455	230,813	0	230,813	47,642	0	47,642
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	(1,712)	0	(1,712)	0	0	0	(1,712)	0	(1,712)
		TOTAL DISTRIBUTION TAX	890,174	0	890,174	710,517	0	710,517	179,657	0	179,657
		TOTAL TAXES OTHER THAN FIT	890,174	17,554	907,728	710,517	12,381	722,898	179,657	5,173	184,830

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 June 30, 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
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	37,897,722	37,918,955	0	26,637,172	26,637,172	21,233	11,260,550	11,281,783
TOTAL INTANGIBLE PLANT			1,823,432	39,777,546	41,600,978	1,022,594	27,958,444	28,981,038	800,838	11,819,102	12,619,940
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	2,153,023	2,153,023	0	1,518,527	1,518,527	0	634,496	634,496
1	352XXX	Wells	0	18,888,833	18,888,833	0	13,322,294	13,322,294	0	5,566,539	5,566,539
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	12,276,536	12,276,536	0	8,658,641	8,658,641	0	3,617,895	3,617,895
1	355000	Measuring & Regulating Equipment	0	947,292	947,292	0	668,125	668,125	0	279,167	279,167
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,242,354	2,242,354	0	1,581,532	1,581,532	0	660,822	660,822
TOTAL UNDERGROUND STORAGE PLANT			0	39,235,723	39,235,723	0	27,670,981	27,670,981	0	11,564,742	11,564,742
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	930,868	0	930,868	566,129	0	566,129	364,739	0	364,739
6	376000	Mains	309,550,920	2,512,520	312,063,440	203,806,777	1,626,103	205,432,880	105,744,143	886,417	106,630,560
6	378000	Measuring & Reg Station Equip-General	5,756,370	127,100	5,883,470	3,585,045	82,259	3,667,304	2,171,325	44,841	2,216,166
6	379000	Measuring & Reg Station Equip-City Gate	6,870,211	0	6,870,211	2,359,590	0	2,359,590	4,510,621	0	4,510,621
6	380000	Services	221,296,472	0	221,296,472	150,835,540	0	150,835,540	70,460,932	0	70,460,932
6	381000	Meters	77,521,344	0	77,521,344	53,776,116	0	53,776,116	23,745,228	0	23,745,228
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	3,327,501	0	3,327,501	2,591,324	0	2,591,324	736,177	0	736,177
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			625,528,679	2,639,620	628,168,299	417,707,709	1,708,362	419,416,071	207,820,970	931,258	208,752,228
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	5,442,455	22,660,498	28,102,953	3,845,141	15,927,384	19,772,525	1,597,314	6,733,114	8,330,428
4	391XXX	Office Furniture & Equipment	(34,080)	13,017,026	12,982,946	(52,964)	9,149,277	9,096,313	18,884	3,867,749	3,886,633
4	392XXX	Transportation Equipment	11,152,832	2,443,660	13,596,492	8,552,848	1,717,575	10,270,423	2,599,984	726,085	3,326,069
4	393000	Stores Equipment	151,417	893,464	1,044,881	117,682	627,989	745,671	33,735	265,475	299,210
4	394000	Tools, Shop & Garage Equipment	2,417,139	5,619,578	8,036,717	1,880,908	3,949,833	5,830,741	536,231	1,669,745	2,205,976
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	3,297,558	1,059,263	4,356,821	2,461,739	744,524	3,206,263	835,819	314,739	1,150,558
4	397XXX	Communications Equipment	2,429,678	11,873,806	14,303,484	1,098,110	8,345,742	9,443,852	1,331,568	3,528,064	4,859,632
4	398000	Miscellaneous Equipment	1,995	79,869	81,864	1,106	56,138	57,244	889	23,731	24,620
TOTAL GENERAL PLANT			27,698,371	60,054,962	87,753,333	20,641,994	42,210,831	62,852,825	7,056,377	17,844,131	24,900,508

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended June 30, 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	655,050,482	141,707,851	796,758,333	439,372,297	99,548,618	538,920,915	215,678,185	42,159,233	257,837,418
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,922,504)	(14,922,504)	0	(10,524,842)	(10,524,842)	0	(4,397,662)	(4,397,662)
G-ADEP		Distribution Plant	(205,799,468)	(1,701,463)	(207,500,931)	(135,265,497)	(1,101,187)	(136,366,684)	(70,533,971)	(600,276)	(71,134,247)
G-ADEP		General Plant	(9,426,347)	(17,621,210)	(27,047,557)	(6,586,789)	(12,385,420)	(18,972,209)	(2,839,558)	(5,235,790)	(8,075,348)
		TOTAL ACCUMULATED DEPRECIATION	(215,225,815)	(34,245,177)	(249,470,992)	(141,852,286)	(24,011,449)	(165,863,735)	(73,373,529)	(10,233,728)	(83,607,257)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(256,119)	(466,977)	(723,096)	(177,823)	(328,224)	(506,047)	(78,296)	(138,753)	(217,049)
G-AAMT		Misc IT Intangible Plant - 3031XX	(13,644)	(11,010,136)	(11,023,780)	0	(7,738,694)	(7,738,694)	(13,644)	(3,271,442)	(3,285,086)
G-AAMT		Underground Storage	0	(240,418)	(240,418)	0	(169,567)	(169,567)	0	(70,851)	(70,851)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(269,763)	(11,717,531)	(11,987,294)	(177,823)	(8,236,485)	(8,414,308)	(91,940)	(3,481,046)	(3,572,986)
		TOTAL ACCUMULATED DEPR/AMORT	(215,495,578)	(45,962,708)	(261,458,286)	(142,030,109)	(32,247,934)	(174,278,043)	(73,465,469)	(13,714,774)	(87,180,243)
		NET GAS UTILITY PLANT before DFIT	439,554,904	95,745,143	535,300,047	297,342,188	67,300,684	364,642,872	142,212,716	28,444,459	170,657,175
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,378,262)	(102,378,262)	0	(69,739,048)	(69,739,048)	0	(32,639,214)	(32,639,214)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,258,597)	(17,258,597)	0	(12,127,162)	(12,127,162)	0	(5,131,435)	(5,131,435)
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	(789,138)	(789,138)	0	(537,553)	(537,553)	0	(251,585)	(251,585)
		TOTAL ACCUMULATED DFIT	0	(120,425,997)	(120,425,997)	0	(82,403,763)	(82,403,763)	0	(38,022,234)	(38,022,234)
		NET GAS UTILITY PLANT	439,554,904	(24,680,854)	414,874,050	297,342,188	(15,103,079)	282,239,109	142,212,716	(9,577,775)	132,634,941

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%	64.720%	35.280%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	68.119%	31.881%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended June 30, 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	439,554,904	(24,680,854)	414,874,050	297,342,188	(15,103,079)	282,239,109	142,212,716	(9,577,775)	132,634,941
	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	10,521,887	10,521,887	0	7,421,087	7,421,087	0	3,100,800	3,100,800
4	252000 Customer Advances	(81,232)	(8,754)	(89,986)	(11,804)	(6,153)	(17,957)	(69,428)	(2,601)	(72,029)
99	235199 Customer Deposits	(540,927)	0	(540,927)	(540,927)	0	(540,927)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	3,722,760	0	3,722,760	3,722,760	0	3,722,760	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(1,302,966)	0	(1,302,966)	(1,302,966)	0	(1,302,966)	0	0	0
C-WKC	Working Capital	9,814,663	4,511,269	14,325,932	9,814,663	0	9,814,663	0	4,511,269	4,511,269
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	11,612,298	20,755,466	32,367,764	11,681,726	11,457,053	23,138,779	(69,428)	9,298,413	9,228,985
	NET RATE BASE	451,167,202	(3,925,388)	447,241,814	309,023,914	(3,646,026)	305,377,888	142,143,288	(279,362)	141,863,926

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 June 30, 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)	670,790	670,790										
	Hydro (ED-AN)	966,440	966,440										
	Other (ED-AN)	808,698	808,698										
Total Electric Production		2,445,928	2,445,928										
Electric Transmission													
	ED-AN	1,024,814	1,024,814										
Total Electric Transmission		1,024,814	1,024,814										
Electric Distribution													
	ED-AN	4,974	4,974										
	ED-ID	1,405,085	1,405,085										
	ED-WA	2,469,745	2,469,745										
Total Electric Distribution		3,879,804	3,879,804										
Gas Underground Storage													
1	GD-AN	64,458		64,458		64,458	64,458		45,462	45,462		18,996	18,996
	GD-OR	11,354			11,354								
Total Gas Underground Storage		75,812		64,458	11,354		64,458	64,458		45,462	45,462		18,996
Gas Distribution													
6	GD-AN	5,383		5,383			5,383		3,484	3,484		1,899	1,899
	GD-ID	426,398		426,398		426,398	426,398				426,398		426,398
	GD-WA	876,771		876,771		876,771	876,771	876,771		876,771			
	GD-OR	593,485			593,485								
Total Gas Distribution		1,902,037		1,308,552	593,485		1,303,169	5,383	1,308,552	876,771	3,484	880,255	426,398
General Plant													
	ED-AN	242,519	242,519										
	ED-ID	19,691	19,691										
	ED-WA	53,388	53,388										
7,4	CD-AA	1,535,688	1,080,019	313,971	141,698		313,971	313,971		220,681	220,681		93,290
9,4	CD-AN	82,530	64,216	18,314			18,314	18,314		12,872	12,872		5,442
9	CD-ID	29,076	22,624	6,452		6,452	6,452	6,452				6,452	6,452
9	CD-WA	14,019	10,908	3,111		3,111	3,111	3,111	3,111				
8,4	GD-AA	25,344		17,375	7,969		17,375	17,375		12,212	12,212		5,163
4	GD-AN	3,013		3,013			3,013	3,013		2,118	2,118		895
	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	15,064				
	GD-OR	15,563			15,563								
Total General Plant		2,038,204	1,493,365	379,609	165,230		26,936	352,673	379,609	18,175	247,883	266,058	8,761
Total Depreciation Expense		11,366,599	8,843,911	1,752,619	770,069		1,330,105	422,514	1,752,619	894,946	296,829	1,191,775	435,159

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	64.720%		35.280%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended June 30, 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	9,935	9,935											
Total Production/Transmission		86,468	86,468											
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	2,118,208	1,489,694	433,067	195,447		433,067	433,067		304,390	304,390		128,677	128,677
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	64,154	64,154											
	ED-ID	0	0											
	ED-WA	56,871	56,871											
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		2,254,558	1,613,053	442,183	199,322	344	441,839	442,183		310,555	310,555	344	131,284	131,628
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		2,402,260	1,741,759	455,902	204,599	3,661	452,241	455,902	2,072	317,866	319,938	1,589	134,375	135,964

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 June 30, 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)	(297,138,725)	(297,138,725)											
	Hydro (ED-AN)	(126,809,893)	(126,809,893)											
	Other (ED-AN)	(114,160,569)	(114,160,569)											
Total Electric Production	(538,109,187)	(538,109,187)												
Electric Transmission														
	ED-AN	(209,384,867)	(209,384,867)											
Total Electric Transmission	(209,384,867)	(209,384,867)												
Electric Distribution														
	ED-AN	(101,889)	(101,889)											
	ED-ID	(195,811,522)	(195,811,522)											
	ED-WA	(312,478,391)	(312,478,391)											
Total Electric Distribution	(508,391,802)	(508,391,802)												
Gas Underground Storage														
1	GD-AN	(14,922,504)	(14,922,504)			(14,922,504)	(14,922,504)		(10,524,842)	(10,524,842)		(4,397,662)	(4,397,662)	
	GD-OR	(937,719)		(937,719)										
Total Gas Underground Storage	(15,860,223)		(14,922,504)	(937,719)		(14,922,504)	(14,922,504)		(10,524,842)	(10,524,842)		(4,397,662)	(4,397,662)	
Gas Distribution														
6	GD-AN	(1,701,463)	(1,701,463)			(1,701,463)	(1,701,463)		(1,101,187)	(1,101,187)		(600,276)	(600,276)	
	GD-ID	(70,533,971)	(70,533,971)		(70,533,971)	(70,533,971)	(70,533,971)				(70,533,971)		(70,533,971)	
	GD-WA	(135,265,497)	(135,265,497)		(135,265,497)	(135,265,497)	(135,265,497)							
	GD-OR	(104,151,464)		(104,151,464)										
Total Gas Distribution	(311,652,395)		(207,500,931)	(104,151,464)		(205,799,468)	(1,701,463)	(207,500,931)	(135,265,497)	(1,101,187)	(136,366,684)	(70,533,971)	(600,276)	(71,134,247)
General Plant														
	ED-AN	(47,226,299)	(47,226,299)											
	ED-ID	(9,169,753)	(9,169,753)											
	ED-WA	(18,067,078)	(18,067,078)											
7,4	CD-AA	(52,630,046)	(37,013,659)	(10,760,213)	(4,856,174)	(10,760,213)	(10,760,213)		(7,563,031)	(7,563,031)		(3,197,182)	(3,197,182)	
9,4	CD-AN	(11,776,381)	(9,163,084)	(2,613,297)		(2,613,297)	(2,613,297)		(1,836,808)	(1,836,808)		(776,489)	(776,489)	
9	CD-ID	(5,802,894)	(4,515,174)	(1,287,720)		(1,287,720)	(1,287,720)				(1,287,720)		(1,287,720)	
9	CD-WA	(3,846,528)	(2,992,945)	(853,583)		(853,583)	(853,583)	(853,583)			(853,583)			
8,4	GD-AA	(2,289,075)		(1,569,344)	(719,731)	(1,569,344)	(1,569,344)		(1,103,045)	(1,103,045)		(466,299)	(466,299)	
4	GD-AN	(2,678,356)		(2,678,356)		(2,678,356)	(2,678,356)		(1,882,536)	(1,882,536)		(795,820)	(795,820)	
	GD-ID	(1,551,838)		(1,551,838)		(1,551,838)	(1,551,838)				(1,551,838)		(1,551,838)	
	GD-WA	(5,733,206)		(5,733,206)		(5,733,206)	(5,733,206)	(5,733,206)			(5,733,206)			
	GD-OR	(4,774,268)		(4,774,268)										
Total General Plant	(165,545,722)	(128,147,992)	(27,047,557)	(10,350,173)		(9,426,347)	(17,621,210)	(27,047,557)	(6,586,789)	(12,385,420)	(18,972,209)	(2,839,558)	(5,235,790)	(8,075,348)
Total Accumulated Depreciation	(1,748,944,196)	(1,384,033,848)	(249,470,992)	(115,439,356)		(215,225,815)	(34,245,177)	(249,470,992)	(141,852,286)	(24,011,449)	(165,863,735)	(73,373,529)	(10,233,728)	(83,607,257)

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	64.720%		35.280%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Month Ended June 30, 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	(10,562,288)	(10,562,288)												
	Misc Intangible Plt (303000)	ED-AN	(1,485,294)	(1,485,294)												
Total Production/Transmission			(12,047,582)	(12,047,582)												
Distribution																
	Franchises (302000)	ED-WA	(180,459)	(180,459)												
	Misc Intangible Plt (303000)	ED-WA	(33,630)	(33,630)												
Total Distribution			(214,089)	(214,089)												
General Plant - 303000																
7,4		CD-AA	(2,184,755)	(1,536,495)	(446,673)	(201,587)		(446,673)	(446,673)		(313,953)	(313,953)	(132,720)	(132,720)		
9,4		CD-AN	(91,498)	(71,194)	(20,304)			(20,304)	(20,304)		(14,271)	(14,271)	(6,033)	(6,033)		
		GD-ID	(78,296)		(78,296)			(78,296)	(78,296)				(78,296)	(78,296)		
		GD-WA	(177,823)		(177,823)			(177,823)	(177,823)		(177,823)	(177,823)				
		GD-OR	(84,316)			(84,316)										
Total General Plant - 303000			(2,616,688)	(1,607,689)	(723,096)	(285,903)		(256,119)	(466,977)	(723,096)	(177,823)	(328,224)	(506,047)	(78,296)	(138,753)	(217,049)
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	(52,361,630)	(36,824,886)	(10,705,336)	(4,831,408)		(10,705,336)	(10,705,336)		(7,524,459)	(7,524,459)	(3,180,877)	(3,180,877)		
9,4		CD-AN	(42,804)	(33,306)	(9,498)			(9,498)	(9,498)		(6,676)	(6,676)	(2,822)	(2,822)		
9		CD-ID	(61,486)	(47,842)	(13,644)			(13,644)	(13,644)				(13,644)	(13,644)		
		ED-AN	(1,652,997)	(1,652,997)												
		ED-ID	0	0												
		ED-WA	(2,546,989)	(2,546,989)												
8,4		GD-AA	(430,733)		(295,302)	(135,431)		(295,302)	(295,302)		(207,559)	(207,559)	(87,743)	(87,743)		
4		GD-AN	0		0			0	0		0	0	0	0		
		GD-OR	0			0								0		
Total Miscellaneous IT Intangible Plant - 3031			(57,096,639)	(41,106,020)	(11,023,780)	(4,966,839)		(13,644)	(11,010,136)	(11,023,780)		(7,738,694)	(7,738,694)	(13,644)	(3,271,442)	(3,285,086)
Gas Underground Storage																
1		GD-AN	(240,418)		(240,418)			(240,418)	(240,418)		(169,567)	(169,567)	(70,851)	(70,851)		
Total Gas Underground Storage			(240,418)		(240,418)			(240,418)	(240,418)		(169,567)	(169,567)		(70,851)	(70,851)	
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	(70,910)	(70,910)												
		ED-WA	0	0												
		GD-WA	0		0			0	0		0	0	0	0		
		GD-OR	0			0								0		
Total General Plant - 390200, 396200			(70,910)	(70,910)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization			(72,286,326)	(55,046,290)	(11,987,294)	(5,252,742)		(269,763)	(11,717,531)	(11,987,294)	(177,823)	(8,236,485)	(8,414,308)	(91,940)	(3,481,046)	(3,572,986)

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 June 30, 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	99,278,673	0	0	69,820,705	69,820,705	0	0	20,297,525	20,297,525	0	9,160,443	9,160,443	
9		CD-WA / ID / AN	25,021,283	5,582,730	5,600,714	8,285,367	19,468,811	1,592,185	1,597,314	2,362,973	5,552,472	0	0	0	
		TOTAL ACCOUNT	138,367,640	6,635,153	8,154,940	82,670,071	97,460,164	3,845,141	1,597,314	22,660,498	28,102,953	3,644,080	9,160,443	12,804,523	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	6,783,212	1,030,688	0	5,752,524	6,783,212	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	61,483,150	0	0	43,239,870	43,239,870	0	0	12,570,230	12,570,230	0	5,673,050	5,673,050	
9		CD-WA / ID / AN	(30,300)	(185,711)	66,212	95,922	(23,577)	(52,964)	18,884	27,357	(6,723)	0	0	0	
		TOTAL ACCOUNT	68,847,864	844,977	66,212	49,088,316	49,999,505	(52,964)	18,884	13,017,026	12,982,946	0	5,865,413	5,865,413	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	39,345,942	18,621,079	7,667,787	13,057,076	39,345,942	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,020,799	0	0	0	0	7,958,703	2,365,911	1,696,185	12,020,799	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	917,226	0	0	645,067	645,067	0	0	187,527	187,527	0	84,632	84,632	
9		CD-WA / ID / AN	6,255,538	2,083,269	820,739	1,963,364	4,867,372	594,145	234,073	559,948	1,388,166	0	0	0	
		TOTAL ACCOUNT	62,615,430	20,704,348	8,488,526	15,665,507	44,858,381	8,552,848	2,599,984	2,443,660	13,596,492	4,075,925	84,632	4,160,557	

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	4,311,300	103,514	118,284	3,132,781	3,354,579	29,522	33,735	893,464	956,721	0	0	0	
		TOTAL ACCOUNT	4,847,187	113,975	132,647	3,507,207	3,753,829	117,682	33,735	893,464	1,044,881	48,477	0	48,477	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	4,250,443	808,146	259,847	3,182,450	4,250,443	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	3,548,604	0	0	0	0	0	0	2,432,852	2,432,852	0	1,115,752	1,115,752	
7		CD-AA	13,485,475	0	0	9,484,065	9,484,065	0	0	2,757,105	2,757,105	0	1,244,305	1,244,305	
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	25,980,827	822,838	1,016,095	12,825,583	14,664,516	1,880,908	536,231	5,619,579	8,036,718	919,536	2,360,057	3,279,593	
	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	1,140,234	210,583	26,627	903,024	1,140,234	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	1,865,916	211,886	27,043	1,174,055	1,412,984	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 June 30, 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	63,682,764	11,947,438	6,263,073	45,472,253	63,682,764	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	44,764,301	0	0	31,481,838	31,481,838	0	0	9,152,061	9,152,061	0	4,130,402	4,130,402	
9		CD-WA / ID / AN	14,839,392	1,447,217	2,942,705	7,156,460	11,546,382	412,744	839,255	2,041,011	3,293,010	0	0	0	
		TOTAL ACCOUNT	126,677,181	13,394,655	9,205,778	84,110,551	106,710,984	1,098,110	1,331,569	11,873,807	14,303,486	1,220,111	4,442,600	5,662,711	
	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	482,803,650	58,217,152	37,540,524	265,451,012	361,208,688	20,641,994	7,056,379	60,054,962	87,753,335	10,843,791	22,997,836	33,841,627	

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 June 30, 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	426,123	0	426,123	
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	7,441,398	3,700,052	0	3,741,346	7,441,398	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	74,728,995	0	0	52,555,408	52,555,408	0	0	15,278,343	15,278,343	0	6,895,244	
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	83,101,951	3,700,052	74,450	56,365,404	60,139,906	0	21,233	15,810,493	15,831,726	0	7,130,319	7,130,319
	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	7,201,217	0	0	5,064,472	5,064,472	0	0	1,472,289	1,472,289	0	664,456	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,201,217	0	0	5,064,472	5,064,472	0	0	1,472,289	1,472,289	0	664,456	664,456
	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	213,215,850	4,019,768	74,450	149,167,117	153,261,335	1,022,594	800,838	39,777,545	41,600,977	426,123	17,927,415	18,353,538

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 June 30, 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	(83,650,425)	(58,829,671)	(17,102,329)	(7,718,425)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(704,192)	(547,925)	(156,267)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(84,354,617)</u>	<u>(59,377,596)</u>	<u>(17,258,596)</u>	<u>(7,718,425)</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 June 30, 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			3,143,935	3,143,935					3,143,935
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			29	29					29
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			8	8					8
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	76,156,691	36,344,633		112,501,324	66,342,028	31,833,364	9,814,663	4,511,269	
TOTAL		76,156,691	36,344,633	3,143,972	115,645,296	66,342,028	31,833,364	9,814,663	4,511,269	3,143,972

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						