

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	34,391,268	23,777,608	10,613,660
Adjustments			
Adjusted Gas Net Operating Income (Loss)	<u>34,391,268</u>	<u>23,777,608</u>	<u>10,613,660</u>
G-APL Gas Net Adjusted Rate Base	<u>441,569,902</u>	<u>299,377,152</u>	<u>142,192,750</u>
RATE OF RETURN	<u>7.788%</u>	<u>7.942%</u>	<u>7.464%</u>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2017
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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 - AMA Percent	07-01-2016 thru 06-30-2017	239,464 100.000%	158,539 66.206%	80,925 33.794%
3	G-OPS	Direct Distribution Operating Expense Percent	07-01-2016 thru 06-30-2017	13,734,034 100.000%	9,039,826 65.821%	4,694,208 34.179%
	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	07-01-2016 thru 06-30-2017	278,272,153 100.000%	190,103,352 68.316%	88,168,801 31.684%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2017
Average of Monthly Averages Basis

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AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
	Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
	Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	XXXXXX
	Adjustments		0			
	Total		120,618,749	93,945,705	17,874,624	8,798,420
	Percentage		100.000%	77.887%	14.819%	7.294%
	Direct Labor Accts 500 - 894		74,847,276	55,802,150	13,705,913	5,339,213
	Direct Labor Accts 901 - 935		5,876,743	3,640,911	291,467	1,944,365
	Direct Labor Accts 901 - 905 Utility 9 Only		11,494,963	7,690,233	3,804,730	XXXXXX
	Total		92,218,982	67,133,294	17,802,110	7,283,578
	Percentage		100.000%	72.798%	19.304%	7.898%
	Number of Customers at		717,579	377,285	239,822	100,472
	Percentage		100.000%	52.577%	33.421%	14.002%
	Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
	Percentage		100.000%	78.050%	14.236%	7.714%
	Total Percentages		400.000%	281.312%	81.780%	36.908%
	Average (CD AA)		100.000%	70.328%	20.445%	9.227%

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2017
Average of Monthly Averages Basis

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AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,097,236	0	6,996,391	4,100,845
	Direct O & M Accts 901 - 935		13,037,852	0	8,731,019	4,306,833
	Direct O & M Accts 901 - 905 Utility 9 Only		1,426,076	0	1,426,076	XXXXXX
	Total		25,561,164	0	17,153,486	8,407,678
	Percentage		100.000%	0.000%	67.108%	32.892%
	Direct Labor Accts 580 - 894		14,019,483	0	10,089,186	3,930,297
	Direct Labor Accts 901 - 935		1,733,128	0	225,934	1,507,194
	Direct Labor Accts 901 - 905 Utility 9 Only		3,804,730	0	3,804,730	XXXXXX
	Total		19,557,341	0	14,119,850	5,437,491
	Percentage		100.000%	0.000%	72.197%	27.803%
	Number of Customers at		340,294	0	239,822	100,472
	Percentage		100.000%	0.000%	70.475%	29.525%
	Net Direct Plant		701,014,767	0	451,825,089	249,189,678
	Percentage		100.000%	0.000%	64.453%	35.547%
	Total Percentages		400.000%	0.000%	274.233%	125.767%
	Average (GD AA)		100.000%	0.000%	68.558%	31.442%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended June 30, 2017
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AVISTA UTILITIES

		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Input	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		68,433,452	61,020,528	7,412,924	0
	Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
	Adjustments		0	0	0	0
	Total		107,305,500	90,803,845	16,501,655	0
	Percentage		100.000%	84.622%	15.378%	0.000%
	Direct Labor Accts 580 - 894		69,390,893	55,802,150	13,588,743	0
	Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
	Total		73,607,791	59,443,061	14,164,730	0
	Percentage		100.000%	80.756%	19.244%	0.000%
	Number of Customers at		617,107	377,285	239,822	0
	Percentage		100.000%	61.138%	38.862%	0.000%
	Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
	Percentage		100.000%	84.718%	15.282%	0.000%
	Total Percentages		400.000%	311.234%	88.766%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2016 thru 12-31-2016	System	Washington	Idaho	
			226,090,634	154,438,073	71,652,561	
			100.000%	68.308%	31.692%	
11	Book Depreciation Percent	07-01-2016 thru 06-30-2017	20,567,931	13,946,430	6,621,501	
			100.000%	67.807%	32.193%	
12	Net Gas Plant (before DFIT) - AMA Percent	06-01-2016 thru 06-30-2017	521,049,893	352,496,534	168,553,359	
			100.000%	67.651%	32.349%	
13	G-PLT Net Gas General Plant - AMA Percent	06-01-2016 thru 06-30-2017	59,349,735	42,508,049	16,841,686	
			100.000%	71.623%	28.377%	
14	Net Allocated Schedule M's - AMA Percent	07-01-2016 thru 06-30-2017	-54,648,268	-36,752,902	-17,895,366	
			100.000%	67.254%	32.746%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	155,157,999	0	155,157,999	109,919,621	0	109,919,621	45,238,378	0	45,238,378
99	4812XX Commercial - Firm & Interruptible	73,618,268	0	73,618,268	53,208,335	0	53,208,335	20,409,933	0	20,409,933
99	4813XX Industrial-Firm	3,195,667	0	3,195,667	1,930,468	0	1,930,468	1,265,199	0	1,265,199
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	305,762	0	305,762	274,333	0	274,333	31,429	0	31,429
99	499XXX Unbilled Revenue	(226,111)	0	(226,111)	(144,809)	0	(144,809)	(81,302)	0	(81,302)
	TOTAL SALES TO ULTIMATE CUSTOMERS	232,051,585	0	232,051,585	165,187,948	0	165,187,948	66,863,637	0	66,863,637
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	85,467,695	0	85,467,695	57,605,400	0	57,605,400	27,862,295	0	27,862,295
4	488000 Miscellaneous Service Revenues	18,814	0	18,814	9,800	0	9,800	9,014	0	9,014
99	4893XX Transportation Revenues	5,507,881	0	5,507,881	4,963,944	0	4,963,944	543,937	0	543,937
99	493000 Rent from Gas Property	2,610	0	2,610	2,610	0	2,610	0	0	0
4	495XXX Other Gas Revenues	(42,658)	209,243	166,585	(709,883)	147,071	(562,812)	667,225	62,172	729,397
99	496100 Provision for Rate Refund	(2,848,129)	0	(2,848,129)	(2,848,129)	0	(2,848,129)	0	0	0
	TOTAL OTHER OPERATING REVENUES	88,106,213	209,243	88,315,456	59,023,742	147,071	59,170,813	29,082,471	62,172	29,144,643
	TOTAL GAS REVENUES	320,157,798	209,243	320,367,041	224,211,690	147,071	224,358,761	95,946,108	62,172	96,008,280
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	171,953,119	0	171,953,119	117,254,453	0	117,254,453	54,698,666	0	54,698,666
99	808XXX Net Natural Gas Storage Transactions	(5,461,931)	0	(5,461,931)	(3,311,630)	0	(3,311,630)	(2,150,301)	0	(2,150,301)
99	811000 Gas Used for Products Extraction	(499,216)	0	(499,216)	(337,828)	0	(337,828)	(161,388)	0	(161,388)
10	813000 Other Gas Expenses	0	1,238,326	1,238,326	0	845,876	845,876	0	392,450	392,450
99	813010 Gas Technology Institute (GTI) Expenses	115,822	0	115,822	81,491	0	81,491	34,331	0	34,331
	TOTAL PRODUCTION EXPENSES	166,107,794	1,238,326	167,346,120	113,686,486	845,876	114,532,362	52,421,308	392,450	52,813,758
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	19,243	19,243	0	13,572	13,572	0	5,671	5,671
1	824000 Other Expenses	0	691,355	691,355	0	487,613	487,613	0	203,742	203,742
1	837000 Other Equipment	0	630,465	630,465	0	444,667	444,667	0	185,798	185,798
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,341,063	1,341,063	0	945,852	945,852	0	395,211	395,211
G-DEPX	Depreciation Expense-Underground Storage	0	738,666	738,666	0	520,981	520,981	0	217,685	217,685
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	146,321	146,321	0	103,200	103,200	0	43,121	43,121
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	885,214	885,214	0	624,341	624,341	0	260,873	260,873
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,226,277	2,226,277	0	1,570,193	1,570,193	0	656,084	656,084

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	444,793	1,164,365	1,609,158	349,972	766,397	1,116,369	94,821	397,968	492,789
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,386,865	1,062,642	4,449,507	2,252,588	699,442	2,952,030	1,134,277	363,200	1,497,477
3	875000 Measuring & Reg Sta Exp-General	133,938	0	133,938	84,852	0	84,852	49,086	0	49,086
3	876000 Measuring & Reg Sta Exp-Industrial	5,568	0	5,568	3,222	0	3,222	2,346	0	2,346
3	877000 Measuring & Reg Sta Exp-City Gate	125,966	0	125,966	62,603	0	62,603	63,363	0	63,363
3	878000 Meter & House Regulator Expenses	759,593	2,359	761,952	465,616	1,553	467,169	293,977	806	294,783
3	879000 Customer Installation Expenses	2,010,494	116,056	2,126,550	1,233,349	76,389	1,309,738	777,145	39,667	816,812
3	880000 Other Expenses	1,583,370	559,674	2,143,044	1,204,318	368,383	1,572,701	379,052	191,291	570,343
3	881000 Rents	0	42,596	42,596	0	28,037	28,037	0	14,559	14,559
	MAINTENANCE									
3	885000 Supervision & Engineering	147,430	0	147,430	69,473	0	69,473	77,957	0	77,957
3	887000 Mains	1,105,667	0	1,105,667	794,655	0	794,655	311,012	0	311,012
3	889000 Measuring & Reg Sta Exp-General	234,475	23,444	257,919	157,157	15,431	172,588	77,318	8,013	85,331
3	890000 Measuring & Reg Sta Exp-Industrial	360,185	13,213	373,398	285,090	8,697	293,787	75,095	4,516	79,611
3	891000 Measuring & Reg Sta Exp-City Gate	87,024	0	87,024	37,146	0	37,146	49,878	0	49,878
3	892000 Services	1,822,159	993	1,823,152	1,085,091	654	1,085,745	737,068	339	737,407
3	893000 Meters & House Regulators	1,525,855	582,711	2,108,566	954,559	383,546	1,338,105	571,296	199,165	770,461
3	894000 Other Equipment	652	249,851	250,503	135	164,454	164,589	517	85,397	85,914
	TOTAL DISTRIBUTION OPERATING EXP	13,734,034	3,817,904	17,551,938	9,039,826	2,512,983	11,552,809	4,694,208	1,304,921	5,999,129
G-DEPX	Depreciation Expense-Distribution	15,193,076	98,708	15,291,784	10,175,138	67,433	10,242,571	5,017,938	31,275	5,049,213
G-OTX	Taxes Other Than FIT	17,882,362	0	17,882,362	14,920,881	0	14,920,881	2,961,481	0	2,961,481
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	33,075,438	98,708	33,174,146	25,096,019	67,433	25,163,452	7,979,419	31,275	8,010,694
	TOTAL DISTRIBUTION EXPENSES	46,809,472	3,916,612	50,726,084	34,135,845	2,580,416	36,716,261	12,673,627	1,336,196	14,009,823

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For Twelve Months 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	183,490	183,490	0	121,481	121,481	0	62,009	62,009
2	902000	Meter Reading Expenses	2,003,782	85,371	2,089,153	1,831,771	56,521	1,888,292	172,011	28,850	200,861
2	903XXX	Customer Records & Collection Expenses	1,041,726	4,765,487	5,807,213	717,977	3,155,038	3,873,015	323,749	1,610,449	1,934,198
2	904000	Uncollectible Accounts	0	1,955,834	1,955,834	0	1,294,879	1,294,879	0	660,955	660,955
2	905000	Misc Customer Accounts	0	143,370	143,370	0	94,920	94,920	0	48,450	48,450
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,045,508	7,133,552	10,179,060	2,549,748	4,722,839	7,272,587	495,760	2,410,713	2,906,473
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,257,971	119,791	10,377,762	8,856,243	79,309	8,935,552	1,401,728	40,482	1,442,210
2	909000	Advertising	4,185	592,281	596,466	3,014	392,126	395,140	1,171	200,155	201,326
2	910000	Misc Customer Service & Info Exp	0	172,470	172,470	0	114,185	114,185	0	58,285	58,285
TOTAL CUSTOMER SERVICE & INFO EXP			10,262,156	884,542	11,146,698	8,859,257	585,620	9,444,877	1,402,899	298,922	1,701,821
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

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Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	129,566	9,522,174	9,651,740	85,516	6,692,850	6,778,366	44,050	2,829,324	2,873,374
4	921000	Office Supplies & Expenses	6,625	1,147,497	1,154,122	6,625	806,541	813,166	0	340,956	340,956
4	922000	Admin. Expenses Transferred - Credit	0	(18,995)	(18,995)	0	(13,351)	(13,351)	0	(5,644)	(5,644)
4	923000	Outside Services Employed	112,208	2,030,410	2,142,618	109,099	1,427,114	1,536,213	3,109	603,296	606,405
4	924000	Property Insurance Premium	0	310,067	310,067	0	217,937	217,937	0	92,130	92,130
4	925XXX	Injuries and Damages	(418)	884,312	883,894	(462)	621,556	621,094	44	262,756	262,800
4	926XXX	Employee Pensions and Benefits	15,516	392,503	408,019	15,516	275,879	291,395	0	116,624	116,624
4	928000	Regulatory Commission Expenses	819,552	259,771	1,079,323	605,157	182,585	787,742	214,395	77,186	291,581
4	930000	Miscellaneous General Expenses	34,655	1,153,934	1,188,589	24,431	811,066	835,497	10,224	342,868	353,092
4	931000	Rents	8,163	274,898	283,061	8,163	193,218	201,381	0	81,680	81,680
4	935000	Maintenance of General Plant	421,243	2,765,191	3,186,434	326,249	1,943,570	2,269,819	94,994	821,621	916,615
TOTAL ADMIN & GEN OPERATING EXP			1,547,110	18,721,762	20,268,872	1,180,294	13,158,965	14,339,259	366,816	5,562,797	5,929,613
G-DEPX	Depreciation Expense-General Plant		430,061	4,107,421	4,537,482	295,895	2,886,983	3,182,878	134,166	1,220,438	1,354,604
G-AMTX	Amortization Expense - General Plant - 303000		39,804	124,609	164,413	24,862	87,584	112,446	14,942	37,025	51,967
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,128	4,804,882	4,809,010	0	3,377,207	3,377,207	4,128	1,427,675	1,431,803
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	1,362	1,362	0	957	957	0	405	405
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(99,533)	0	(99,533)	0	0	0	(99,533)	0	(99,533)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	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			542,596	9,038,274	9,580,870	320,757	6,352,731	6,673,488	221,839	2,685,543	2,907,382
TOTAL ADMIN & GENERAL EXPENSES			2,089,706	27,760,036	29,849,742	1,501,051	19,511,696	21,012,747	588,655	8,248,340	8,836,995
TOTAL EXPENSES BEFORE FIT			228,314,636	43,159,345	271,473,981	160,732,387	29,816,640	190,549,027	67,582,249	13,342,705	80,924,954
NET OPERATING INCOME (LOSS) BEFORE FIT					48,893,060			33,809,734			15,083,326
G-FIT	FEDERAL INCOME TAX				931,531			1,199,977			(268,446)
G-FIT	DEFERRED FEDERAL INCOME TAX				13,592,059			8,847,911			4,744,148
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(21,798)			(15,762)			(6,036)
GAS NET OPERATING INCOME (LOSS)					34,391,268			23,777,608			10,613,660

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended June 30, 2017	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		70.530%		29.470%
G-ALL 2	Number of Customers - AMA	100.000%		66.206%		33.794%
G-ALL 3	Direct Distribution Operating Expense	100.000%		65.821%		34.179%
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-495-12A
For Twelve Months 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	55,855	209,243	265,098	55,700	147,071	202,771	155	62,172	62,327
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,029,213	0	3,029,213	1,470,788	0	1,470,788
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	1,195,075	0	1,195,075	549,798	0	549,798	645,277	0	645,277
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(2,209,410)	0	(2,209,410)	(1,000,618)	0	(1,000,618)	(1,208,792)	0	(1,208,792)
4	495329	AMORTIZATION RES DECOUPLING DE	(3,157,733)	0	(3,157,733)	(3,157,733)	0	(3,157,733)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	487,930	0	487,930	728,133	0	728,133	(240,203)	0	(240,203)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(914,376)	0	(914,376)	(914,376)	0	(914,376)	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	(42,658)	209,243	166,585	(709,883)	147,071	(562,812)	667,225	62,172	729,397

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-804-12A
For Twelve Months 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	133,366,366	0	133,366,366	90,171,986	0	90,171,986	43,194,380	0	43,194,380
1	804001	Pipeline Demand Costs	26,175,165	0	26,175,165	18,472,464	0	18,472,464	7,702,701	0	7,702,701
1	804002	Transport Variable Charges	1,057,542	0	1,057,542	746,177	0	746,177	311,365	0	311,365
6	804010	Gas Costs - Fixed Hedge	(129,931)	0	(129,931)	(83,748)	0	(83,748)	(46,183)	0	(46,183)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	488,385	0	488,385	329,762	0	329,762	158,623	0	158,623
6	804018	Merchandise Processing Fee	110,074	0	110,074	72,708	0	72,708	37,366	0	37,366
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	1,019,958	0	1,019,958	723,260	0	723,260	296,698	0	296,698
6	804700	Gas Costs - Offsystem Bookout	454,451	0	454,451	306,677	0	306,677	147,774	0	147,774
6	804711	Gas Costs - Offsystem Bookout Offset	(454,451)	0	(454,451)	(306,677)	0	(306,677)	(147,774)	0	(147,774)
6	804730	Gas Costs - Intracompany LDC Gas	10,076,456	0	10,076,456	6,785,856	0	6,785,856	3,290,600	0	3,290,600
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(21,535,994)	0	(21,535,994)	(14,297,063)	0	(14,297,063)	(7,238,931)	0	(7,238,931)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	21,325,098	0	21,325,098	14,333,051	0	14,333,051	6,992,047	0	6,992,047
		TOTAL PURCHASED GAS COSTS	171,953,119	0	171,953,119	117,254,453	0	117,254,453	54,698,666	0	54,698,666

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.316%	31.684%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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
2	908000	Customer Assistance Expense	256,115	119,791	375,906	199,278	79,309	278,587	56,837	40,482	97,319
99	908600	Public Purpose Tariff Rider Expense Offset	9,872,893	0	9,872,893	8,527,704	0	8,527,704	1,345,189	0	1,345,189
99	908610	Limited Income Tax Refund Program	117,840	0	117,840	117,840	0	117,840	0	0	0
99	908690	Schedule 91 Amortization included in Unbillec	11,123	0	11,123	11,421	0	11,421	(298)	0	(298)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,257,971	119,791	10,377,762	8,856,243	79,309	8,935,552	1,401,728	40,482	1,442,210

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.206%	33.794%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	441,569,902	299,377,152	142,192,750
	Interest Deduction for FIT Calculation	12,434,086	8,448,423	3,985,663
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	

AVISTA UTILITIES

For Twelve Months Ended June 30, 2017
Average of Monthly Averages Basis

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	320,367,041	224,358,761	96,008,280
G-OPS	Operating & Maintenance Expense	227,833,751	158,087,746	69,746,005
G-OPS	Book Deprec/Amort and Reg Amortizations	25,611,547	17,437,200	8,174,347
G-OTX	Taxes Other than FIT	18,028,683	15,024,081	3,004,602
	Net Operating Income Before FIT	48,893,060	33,809,734	15,083,326
G-INT	Less: Interest Expense	12,434,086	8,448,423	3,985,663
G-SCM	Schedule M Adjustments	(33,797,455)	(21,932,804)	(11,864,651)
	Taxable Net Operating Income	2,661,519	3,428,507	(766,988)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	931,531	1,199,977	(268,446)
G-DTE	Deferred FIT	13,592,059	8,847,911	4,744,148
99	411400 Amortized Investment Tax Credit	(21,798)	(15,762)	(6,036)
	Total FIT/Deferred FIT & ITC	14,501,792	10,032,126	4,469,666
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended June 30, 2017
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	15,667,069	9,875,873	25,542,942	10,495,895	6,941,305	17,437,200	5,171,174	2,934,568	8,105,742
12	997001	Contributions In Aid of Construction	0	713,221	713,221	0	482,501	482,501	0	230,720	230,720
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	656,478	656,478	0	461,419	461,419	0	195,059	195,059
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(210,896)	0	(210,896)	35,988	0	35,988	(246,884)	0	(246,884)
4	997015	Airplane Lease Payments	0	176,090	176,090	0	123,768	123,768	0	52,322	52,322
12	997016	Redemption Expense Amortization	0	293,475	293,475	0	198,539	198,539	0	94,936	94,936
4	997020	FAS87 Current Pension Accrual	0	301,984	301,984	0	212,255	212,255	0	89,729	89,729
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	4,598,514	0	4,598,514	3,794,796	0	3,794,796	803,718	0	803,718
12	997032	Interest Rate Swaps	0	(10,303,915)	(10,303,915)	0	(6,970,702)	(6,970,702)	0	(3,333,213)	(3,333,213)
4	997033	DSM Tariff Rider	1,624,765	0	1,624,765	1,390,363	0	1,390,363	234,402	0	234,402
12	997048	AFUDC	0	(453,089)	(453,089)	0	(306,519)	(306,519)	0	(146,570)	(146,570)
11	997049	Tax Depreciation	0	(47,610,638)	(47,610,638)	0	(32,283,345)	(32,283,345)	0	(15,327,293)	(15,327,293)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
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	14,101	0	14,101	11,421	0	11,421	2,680	0	2,680
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(1,546,245)	(1,546,245)	0	(1,048,462)	(1,048,462)	0	(497,783)	(497,783)
4	997081	Deferred Compensation	0	178,662	178,662	0	125,576	125,576	0	53,086	53,086
4	997082	Meal Disallowances	0	118,133	118,133	0	83,032	83,032	0	35,101	35,101
4	997083	Paid Time Off	0	(30,100)	(30,100)	0	(21,156)	(21,156)	0	(8,944)	(8,944)
2	997084	Customer Uncollectibles	0	223,702	223,702	0	148,104	148,104	0	75,598	75,598
99	997098	Provision for Rate Refund	2,848,129	0	2,848,129	2,848,129	0	2,848,129	0	0	0
12	997101	Repairs 481 (a)	0	(7,241,899)	(7,241,899)	0	(4,899,217)	(4,899,217)	0	(2,342,682)	(2,342,682)
12	997102	Amort Idaho Earnings Test (254229)	(102,511)	0	(102,511)	0	0	0	(102,511)	0	(102,511)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(3,756,494)	0	(3,756,494)	(3,756,494)	0	(3,756,494)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	24,541,682	(54,648,268)	(33,797,455)	14,820,098	(36,752,902)	(21,932,804)	6,030,715	(17,895,366)	(11,864,651)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers - AMA	100.000%	66.206%	33.794%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.316%	31.684%
G-ALL	11	Book Depreciation	100.000%	67.807%	32.193%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.651%	32.349%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months 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	15,536,718	10,449,064	5,087,654
99	410100	Deferred Federal Income Tax Exp	(1,809,431)	(1,509,529)	(299,902)
		SUBTOTAL	13,727,287	8,939,535	4,787,752
14	411100	Deferred Federal Income Tax Expense - Allocated	(130,293)	(87,627)	(42,666)
99	411100	Deferred Federal Income Tax Exp	(4,935)	(3,997)	(938)
		SUBTOTAL	(135,228)	(91,624)	(43,604)
		Total Deferred Federal Income Tax Expense	13,592,059	8,847,911	4,744,148

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.254%	32.746%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
For Twelve Months Ended June 30, 2017
Average of Monthly Averages Basis

Report ID:
G-OTX-12A

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	146,321	146,321	0	103,200	103,200	0	43,121	43,121
		TOTAL UNDERGROUND STORAGE TAX	0	146,321	146,321	0	103,200	103,200	0	43,121	43,121
		DISTRIBUTION									
99	408110	State Excise Tax	6,393,245	0	6,393,245	6,393,245	0	6,393,245	0	0	0
99	408120	Municipal Occupation & License Tax	7,222,833	0	7,222,833	6,030,877	0	6,030,877	1,191,956	0	1,191,956
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	4,000,334	0	4,000,334	2,496,759	0	2,496,759	1,503,575	0	1,503,575
99	409100	State Income Tax	265,950	0	265,950	0	0	0	265,950	0	265,950
		TOTAL DISTRIBUTION TAX	17,882,362	0	17,882,362	14,920,881	0	14,920,881	2,961,481	0	2,961,481
		TOTAL TAXES OTHER THAN FIT	17,882,362	146,321	18,028,683	14,920,881	103,200	15,024,081	2,961,481	43,121	3,004,602

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended June 30, 2017
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

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	35,730,123	35,751,356	0	25,113,632	25,113,632	21,233	10,616,491	10,637,724
TOTAL INTANGIBLE PLANT			1,823,432	37,609,947	39,433,379	1,022,594	26,434,904	27,457,498	800,838	11,175,043	11,975,881
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,220,073	1,220,073	0	858,687	858,687	0	361,386	361,386
1	351XXX	Structures & Improvements	0	2,049,641	2,049,641	0	1,445,612	1,445,612	0	604,029	604,029
1	352XXX	Wells	0	18,852,836	18,852,836	0	13,296,905	13,296,905	0	5,555,931	5,555,931
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	12,173,155	12,173,155	0	8,585,726	8,585,726	0	3,587,429	3,587,429
1	355000	Measuring & Regulating Equipment	0	843,910	843,910	0	595,210	595,210	0	248,700	248,700
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,145,700	2,145,700	0	1,513,362	1,513,362	0	632,338	632,338
TOTAL UNDERGROUND STORAGE PLANT			0	38,733,505	38,733,505	0	27,316,911	27,316,911	0	11,416,594	11,416,594
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	928,342	0	928,342	563,603	0	563,603	364,739	0	364,739
6	376000	Mains	301,950,670	2,512,521	304,463,191	197,833,613	1,716,454	199,550,067	104,117,057	796,067	104,913,124
6	378000	Measuring & Reg Station Equip-General	5,726,369	127,101	5,853,470	3,516,418	86,830	3,603,248	2,209,951	40,271	2,250,222
6	379000	Measuring & Reg Station Equip-City Gate	6,835,584	0	6,835,584	2,345,152	0	2,345,152	4,490,432	0	4,490,432
6	380000	Services	212,785,586	0	212,785,586	144,545,633	0	144,545,633	68,239,953	0	68,239,953
6	381000	Meters	76,111,216	0	76,111,216	52,561,347	0	52,561,347	23,549,869	0	23,549,869
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	3,358,371	0	3,358,371	2,592,603	0	2,592,603	765,768	0	765,768
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			607,971,131	2,639,622	610,610,753	404,145,557	1,803,284	405,948,841	203,825,574	836,338	204,661,912
GENERAL PLANT											
4	389XXX	Land & Land Rights	1,725,288	2,119,423	3,844,711	1,628,263	1,489,679	3,117,942	97,025	629,744	726,769
4	390XXX	Structures & Improvements	5,407,663	22,897,596	28,305,259	3,821,449	16,094,033	19,915,482	1,586,214	6,803,563	8,389,777
4	391XXX	Office Furniture & Equipment	48,479	12,425,434	12,473,913	29,595	8,733,465	8,763,060	18,884	3,691,969	3,710,853
4	392XXX	Transportation Equipment	10,695,650	2,337,014	13,032,664	8,143,386	1,642,617	9,786,003	2,552,264	694,397	3,246,661
4	393000	Stores Equipment	151,100	854,628	1,005,728	117,346	600,692	718,038	33,754	253,936	287,690
4	394000	Tools, Shop & Garage Equipment	2,449,947	5,277,014	7,726,961	1,903,275	3,709,055	5,612,330	546,672	1,567,959	2,114,631
4	395000	Laboratory Equipment	20,415	320,449	340,864	15,396	225,234	240,630	5,019	95,215	100,234
4	396XXX	Power Operated Equipment	3,571,839	1,082,853	4,654,692	2,646,206	761,105	3,407,311	925,633	321,748	1,247,381
4	397XXX	Communications Equipment	2,439,641	10,881,319	13,320,960	1,084,254	7,648,153	8,732,407	1,355,387	3,233,166	4,588,553
4	398000	Miscellaneous Equipment	1,291	81,105	82,396	1,106	57,006	58,112	185	24,099	24,284
TOTAL GENERAL PLANT			26,511,313	58,276,835	84,788,148	19,390,276	40,961,039	60,351,315	7,121,037	17,315,796	24,436,833

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended June 30, 2017
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	636,305,876	137,259,909	773,565,785	424,558,427	96,516,138	521,074,565	211,747,449	40,743,771	252,491,220
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,651,979)	(14,651,979)	0	(10,334,041)	(10,334,041)	0	(4,317,938)	(4,317,938)
G-ADEP		Distribution Plant	(200,040,755)	(1,656,222)	(201,696,977)	(131,736,946)	(1,131,465)	(132,868,411)	(68,303,809)	(524,757)	(68,828,566)
G-ADEP		General Plant	(9,013,303)	(16,389,714)	(25,403,017)	(6,298,658)	(11,519,838)	(17,818,496)	(2,714,645)	(4,869,876)	(7,584,521)
		TOTAL ACCUMULATED DEPRECIATION	(209,054,058)	(32,697,915)	(241,751,973)	(138,035,604)	(22,985,344)	(161,020,948)	(71,018,454)	(9,712,571)	(80,731,025)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(237,875)	(409,865)	(647,740)	(166,428)	(288,082)	(454,510)	(71,447)	(121,783)	(193,230)
G-AAMT		Misc IT Intangible Plant - 3031XX	(11,752)	(9,828,715)	(9,840,467)	0	(6,908,309)	(6,908,309)	(11,752)	(2,920,406)	(2,932,158)
G-AAMT		Underground Storage	0	(240,315)	(240,315)	0	(169,494)	(169,494)	0	(70,821)	(70,821)
G-AAMT		General Plant - 390200, 396200	(2,316)	(33,080)	(35,396)	(1,519)	(23,251)	(24,770)	(797)	(9,829)	(10,626)
		TOTAL ACCUMULATED AMORTIZATION	(251,943)	(10,511,975)	(10,763,918)	(167,947)	(7,389,136)	(7,557,083)	(83,996)	(3,122,839)	(3,206,835)
		TOTAL ACCUMULATED DEPR/AMORT	(209,306,001)	(43,209,890)	(252,515,891)	(138,203,551)	(30,374,480)	(168,578,031)	(71,102,450)	(12,835,410)	(83,937,860)
		NET GAS UTILITY PLANT before DFIT	426,999,875	94,050,019	521,049,894	286,354,876	66,141,658	352,496,534	140,644,999	27,908,361	168,553,360
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(99,136,730)	(99,136,730)	0	(67,066,989)	(67,066,989)	0	(32,069,741)	(32,069,741)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,870,645)	(14,870,645)	0	(10,448,156)	(10,448,156)	0	(4,422,489)	(4,422,489)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(93,033)	(93,033)	0	(65,390)	(65,390)	0	(27,643)	(27,643)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(836,783)	(836,783)	0	(566,092)	(566,092)	0	(270,691)	(270,691)
		TOTAL ACCUMULATED DFIT	0	(114,937,191)	(114,937,191)	0	(78,146,627)	(78,146,627)	0	(36,790,564)	(36,790,564)
		NET GAS UTILITY PLANT	426,999,875	(20,887,172)	406,112,703	286,354,876	(12,004,969)	274,349,907	140,644,999	(8,882,203)	131,762,796

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.316%	31.684%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.651%	32.349%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	426,999,875	(20,887,172)	406,112,703	286,354,876	(12,004,969)	274,349,907	140,644,999	(8,882,203)	131,762,796
	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	7,273,238	7,273,238	0	5,129,815	5,129,815	0	2,143,423	2,143,423
4	252000 Customer Advances	(81,232)	(909)	(82,141)	(11,804)	(639)	(12,443)	(69,428)	(270)	(69,698)
99	235199 Customer Deposits	(517,814)	0	(517,814)	(517,814)	0	(517,814)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	1,747,421	0	1,747,421	1,747,421	0	1,747,421	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(611,597)	0	(611,597)	(611,597)	0	(611,597)	0	0	0
C-WKC	Working Capital	15,249,744	6,667,284	21,917,028	15,249,744	0	15,249,744	0	6,667,284	6,667,284
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	15,786,522	19,670,677	35,457,199	15,855,950	9,171,295	25,027,245	(69,428)	10,499,382	10,429,954
	NET RATE BASE	442,786,397	(1,216,495)	441,569,902	302,210,826	(2,833,674)	299,377,152	140,575,571	1,617,179	142,192,750

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-12A
For Twelve Months 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													
	7,988,387	7,988,387											
	11,316,646	11,316,646											
	9,687,972	9,687,972											
Total Electric Production	28,993,005	28,993,005											
Electric Transmission													
	12,075,174	12,075,174											
Total Electric Transmission	12,075,174	12,075,174											
Electric Distribution													
	46,928	46,928											
	16,549,390	16,549,390											
	28,785,000	28,785,000											
Total Electric Distribution	45,381,318	45,381,318											
Gas Underground Storage													
1	738,666		738,666			738,666	738,666		520,981	520,981		217,685	217,685
	132,213			132,213									
Total Gas Underground Storage	870,879		738,666	132,213		738,666	738,666		520,981	520,981		217,685	217,685
Gas Distribution													
6	98,708		98,708			98,708	98,708		67,433	67,433		31,275	31,275
	5,017,938		5,017,938		5,017,938	5,017,938	5,017,938				5,017,938		5,017,938
	10,175,138		10,175,138		10,175,138	10,175,138	10,175,138	10,175,138					
	6,875,817			6,875,817									
Total Gas Distribution	22,167,601		15,291,784	6,875,817	15,193,076	98,708	15,291,784	10,175,138	67,433	10,242,571	5,017,938	31,275	5,049,213
General Plant													
	2,816,880	2,816,880											
	228,845	228,845											
	841,088	841,088											
7,4	17,715,087	12,458,667	3,621,849	1,634,571		3,621,849	3,621,849		2,545,689	2,545,689		1,076,160	1,076,160
9,4	912,775	710,221	202,554			202,554	202,554		142,369	142,369		60,185	60,185
9	351,176	273,247	77,929		77,929	77,929	77,929				77,929		77,929
9	242,532	188,712	53,820		53,820	53,820	53,820	53,820					
8,4	360,737		247,314	113,423		247,314	247,314		173,830	173,830		73,484	73,484
4	35,704		35,704			35,704	35,704		25,095	25,095		10,609	10,609
	56,237		56,237		56,237	56,237	56,237				56,237		56,237
	242,075		242,075		242,075	242,075	242,075	242,075					
	187,952			187,952									
Total General Plant	23,991,088	17,517,660	4,537,482	1,935,946	430,061	4,107,421	4,537,482	295,895	2,886,983	3,182,878	134,166	1,220,438	1,354,604
Total Depreciation Expense	133,479,065	103,967,157	20,567,932	8,943,976	15,623,137	4,944,795	20,567,932	10,471,033	3,475,397	13,946,430	5,152,104	1,469,398	6,621,502

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	68.316%	31.684%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	918,401	918,401											
Misc Intangible Plt (303000)	ED-AN	233,491	233,491											
Total Production/Transmission		1,151,892	1,151,892											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	5,119	5,119											
Total Distribution		29,272	29,272											
General Plant - 303000														
7,4	CD-AA	598,927	421,213	122,451	55,263		122,451	122,451		86,067	86,067		36,384	36,384
9,4	CD-AN	9,728	7,570	2,158			2,158	2,158		1,517	1,517		641	641
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862			
	GD-OR	2,425			2,425									
Total General Plant - 303000		650,884	428,783	164,413	57,688	39,804	124,609	164,413	24,862	87,584	112,446	14,942	37,025	51,967
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	22,636,559	15,919,839	4,628,045	2,088,675		4,628,045	4,628,045		3,252,914	3,252,914		1,375,131	1,375,131
9,4	CD-AN	13,524	10,523	3,001			3,001	3,001		2,109	2,109		892	892
9,4	CD-ID	18,602	14,474	4,128		4,128		4,128				4,128		4,128
	ED-AN	736,901	736,901											
	ED-ID	3,165	3,165											
	ED-WA	806,541	806,541											
8,4	GD-AA	253,560		173,836	79,724		173,836	173,836		122,184	122,184		51,652	51,652
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		24,468,852	17,491,443	4,809,010	2,168,399	4,128	4,804,882	4,809,010		3,377,207	3,377,207	4,128	1,427,675	1,431,803
Gas Underground Storage														
1	GD-AN	227		227			227	227		160	160		67	67
Total Gas Underground Storage		227		227			227	227		160	160		67	67
General Plant - 390200, 396200														
7,4	CD-AA	6,659	4,683	1,362	614		1,362	1,362		957	957		405	405
4	ED-AN	47,462	47,462											
	GD-OR	0			0									
Total General Plant- 390200, 396200		54,121	52,145	1,362	614		1,362	1,362		957	957		405	405
Total Amortization Expense		26,355,248	19,153,535	4,975,012	2,226,701	43,932	4,931,080	4,975,012	24,862	3,465,908	3,490,770	19,070	1,465,172	1,484,242

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-12A
For Twelve Months 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)	(295,753,371)	(295,753,371)										
	Hydro (ED-AN)	(128,054,453)	(128,054,453)										
	Other (ED-AN)	(109,957,351)	(109,957,351)										
Total Electric Production	(533,765,175)	(533,765,175)											
Electric Transmission													
	ED-AN	(208,346,365)	(208,346,365)										
Total Electric Transmission	(208,346,365)	(208,346,365)											
Electric Distribution													
	ED-AN	(77,698)	(77,698)										
	ED-ID	(190,388,661)	(190,388,661)										
	ED-WA	(304,754,328)	(304,754,328)										
Total Electric Distribution	(495,220,687)	(495,220,687)											
Gas Underground Storage													
1	GD-AN	(14,651,979)	(14,651,979)			(14,651,979)	(14,651,979)		(10,334,041)	(10,334,041)		(4,317,938)	(4,317,938)
	GD-OR	(876,044)		(876,044)									
Total Gas Underground Storage	(15,528,023)		(14,651,979)	(876,044)		(14,651,979)	(14,651,979)		(10,334,041)	(10,334,041)		(4,317,938)	(4,317,938)
Gas Distribution													
6	GD-AN	(1,656,222)	(1,656,222)			(1,656,222)	(1,656,222)		(1,131,465)	(1,131,465)		(524,757)	(524,757)
	GD-ID	(68,303,809)	(68,303,809)		(68,303,809)	(68,303,809)					(68,303,809)		(68,303,809)
	GD-WA	(131,736,946)	(131,736,946)		(131,736,946)	(131,736,946)	(131,736,946)						
	GD-OR	(102,448,935)		(102,448,935)									
Total Gas Distribution	(304,145,912)		(201,696,977)	(102,448,935)	(200,040,755)	(1,656,222)	(201,696,977)	(131,736,946)	(1,131,465)	(132,868,411)	(68,303,809)	(524,757)	(68,828,566)
General Plant													
	ED-AN	(45,023,073)	(45,023,073)										
	ED-ID	(8,825,518)	(8,825,518)										
	ED-WA	(18,412,403)	(18,412,403)										
7,4	CD-AA	(48,484,767)	(34,098,367)	(9,912,711)	(4,473,689)	(9,912,711)	(9,912,711)		(6,967,347)	(6,967,347)		(2,945,364)	(2,945,364)
9,4	CD-AN	(11,385,864)	(8,859,227)	(2,526,637)		(2,526,637)	(2,526,637)		(1,775,897)	(1,775,897)		(750,740)	(750,740)
9	CD-ID	(5,675,504)	(4,416,053)	(1,259,451)		(1,259,451)	(1,259,451)				(1,259,451)		(1,259,451)
9	CD-WA	(3,507,274)	(2,728,975)	(778,299)		(778,299)	(778,299)	(778,299)					
8,4	GD-AA	(2,142,306)		(1,468,722)	(673,584)	(1,468,722)	(1,468,722)		(1,032,321)	(1,032,321)		(436,401)	(436,401)
4	GD-AN	(2,481,644)	(2,481,644)			(2,481,644)	(2,481,644)		(1,744,273)	(1,744,273)		(737,371)	(737,371)
	GD-ID	(1,455,194)	(1,455,194)			(1,455,194)	(1,455,194)				(1,455,194)		(1,455,194)
	GD-WA	(5,520,359)	(5,520,359)			(5,520,359)	(5,520,359)	(5,520,359)					
	GD-OR	(4,649,708)		(4,649,708)									
Total General Plant	(157,563,614)	(122,363,616)	(25,403,017)	(9,796,981)	(9,013,303)	(16,389,714)	(25,403,017)	(6,298,658)	(11,519,838)	(17,818,496)	(2,714,645)	(4,869,876)	(7,584,521)
Total Accumulated Depreciation	(1,714,569,776)	(1,359,695,843)	(241,751,973)	(113,121,960)	(209,054,058)	(32,697,915)	(241,751,973)	(138,035,604)	(22,985,344)	(161,020,948)	(71,018,454)	(9,712,571)	(80,731,025)

Allocation Ratios:

Service -		Electric	Gas-North	Gas-South	Jurisdiction -		Washington	Idaho
7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.316%	31.684%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
For Twelve Months Ended June 30, 2017
Average of Monthly Averages Basis

Report ID:
G-AAAMT-12A

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	(10,141,354)	(10,141,354)												
	Misc Intangible Plt (303000)	ED-AN	(1,374,102)	(1,374,102)												
Total Production/Transmission			(11,515,456)	(11,515,456)												
Distribution																
	Franchises (302000)	ED-WA	(169,389)	(169,389)												
	Misc Intangible Plt (303000)	ED-WA	(33,807)	(33,807)												
Total Distribution			(203,196)	(203,196)												
General Plant - 303000																
7,4		CD-AA	(1,910,246)	(1,343,438)	(390,550)	(176,258)		(390,550)	(390,550)		(274,506)	(274,506)	(116,044)	(116,044)		
9,4		CD-AN	(87,039)	(67,724)	(19,315)			(19,315)	(19,315)		(13,576)	(13,576)	(5,739)	(5,739)		
		GD-ID	(71,447)		(71,447)			(71,447)	(71,447)				(71,447)	(71,447)		
		GD-WA	(166,428)		(166,428)					(166,428)	(166,428)					
		GD-OR	(81,397)			(81,397)										
Total General Plant - 303000			(2,316,557)	(1,411,162)	(647,740)	(257,655)		(237,875)	(409,865)	(647,740)	(166,428)	(288,082)	(454,510)	(71,447)	(121,783)	(193,230)
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	(45,416,963)	(31,940,841)	(9,285,498)	(4,190,624)		(9,285,498)	(9,285,498)		(6,526,498)	(6,526,498)	(2,759,000)	(2,759,000)		
9,4		CD-AN	(35,761)	(27,825)	(7,936)			(7,936)	(7,936)		(5,578)	(5,578)	(2,358)	(2,358)		
9		CD-ID	(52,960)	(41,208)	(11,752)			(11,752)	(11,752)				(11,752)	(11,752)		
		ED-AN	(1,367,636)	(1,367,636)												
		ED-ID	(15,608)	(15,608)												
		ED-WA	(2,599,962)	(2,599,962)												
8,4		GD-AA	(780,771)		(535,281)	(245,490)		(535,281)	(535,281)		(376,233)	(376,233)	(159,048)	(159,048)		
4		GD-AN	0		0			0	0		0	0	0	0		
		GD-OR	0			0							0	0		
Total Miscellaneous IT Intangible Plant - 3031			(50,269,661)	(35,993,080)	(9,840,467)	(4,436,114)		(11,752)	(9,828,715)	(9,840,467)		(6,908,309)	(6,908,309)	(11,752)	(2,920,406)	(2,932,158)
Gas Underground Storage																
1		GD-AN	(240,315)		(240,315)			(240,315)	(240,315)		(169,494)	(169,494)	(70,821)	(70,821)		
Total Gas Underground Storage			(240,315)		(240,315)			(240,315)	(240,315)		(169,494)	(169,494)		(70,821)	(70,821)	
General Plant - 390200, 396200																
7,4		CD-AA	(161,801)	(113,792)	(33,080)	(14,929)		(33,080)	(33,080)		(23,251)	(23,251)	(9,829)	(9,829)		
9		CD-ID	(3,592)	(2,795)	(797)			(797)	(797)				(797)	(797)		
9		CD-WA	(5,097)	(3,966)	(1,131)			(1,131)	(1,131)		(1,131)	(1,131)				
4		ED-AN	(101,190)	(101,190)												
		ED-WA	(41,504)	(41,504)												
		GD-WA	(388)		(388)			(388)	(388)		(388)	(388)				
		GD-OR	0			0							0	0		
Total General Plant - 390200, 396200			(313,572)	(263,247)	(35,396)	(14,929)		(2,316)	(33,080)	(35,396)	(1,519)	(23,251)	(24,770)	(797)	(9,829)	(10,626)
Total Accumulated Amortization			(64,858,757)	(49,386,141)	(10,763,918)	(4,708,698)		(251,943)	(10,511,975)	(10,763,918)	(167,947)	(7,389,136)	(7,557,083)	(83,996)	(3,122,839)	(3,206,835)

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-12A
For Twelve Months 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	1,429,861	0	0	0	0	1,429,861	0	0	0	1,429,861	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	10,037,814	0	0	7,059,394	7,059,394	0	0	2,052,231	2,052,231	0	926,189	926,189	
9		CD-WA / ID / AN	1,634,079	695,663	340,200	235,597	1,271,460	198,402	97,025	67,192	362,619	0	0	0	
		TOTAL ACCOUNT	14,348,962	709,274	702,479	7,317,765	8,729,518	1,628,263	97,025	2,119,423	3,844,711	848,544	926,189	1,774,733	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	7,951,859	1,052,423	2,311,617	4,587,819	7,951,859	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,242,623	0	0	0	0	2,242,623	0	0	0	2,242,623	0	0	
99		GD-OR / AS	3,623,026	0	0	0	0	0	0	0	0	3,623,026	0	3,623,026	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,552,406	0	0	70,716,496	70,716,496	0	0	20,557,939	20,557,939	0	9,277,971	9,277,971	
9		CD-WA / ID / AN	24,805,987	5,535,887	5,561,793	8,203,611	19,301,291	1,578,826	1,586,214	2,339,656	5,504,696	0	0	0	
		TOTAL ACCOUNT	139,175,901	6,588,310	7,873,410	83,507,926	97,969,646	3,821,449	1,586,214	22,897,595	28,305,258	3,623,026	9,277,971	12,900,997	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	7,650,499	1,914,198	610	5,735,691	7,650,499	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	5,818	0	0	0	0	0	0	5,818	5,818	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	612,369	0	0	0	0	0	0	419,828	419,828	0	192,541	192,541	
7		CD-AA	58,567,823	0	0	41,189,579	41,189,579	0	0	11,974,191	11,974,191	0	5,404,053	5,404,053	
9		CD-WA / ID / AN	333,806	103,770	66,212	89,749	259,731	29,595	18,884	25,596	74,075	0	0	0	
		TOTAL ACCOUNT	67,170,315	2,017,968	66,822	47,015,019	49,099,809	29,595	18,884	12,425,433	12,473,912	0	5,596,594	5,596,594	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	38,341,492	18,176,473	7,401,048	12,763,971	38,341,492	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,537,558	0	0	0	0	7,575,739	2,316,122	1,645,697	11,537,558	0	0	0	
99		GD-OR / AS	4,062,660	0	0	0	0	0	0	0	0	4,062,660	0	4,062,660	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	697,251	0	0	490,363	490,363	0	0	142,553	142,553	0	64,335	64,335	
9		CD-WA / ID / AN	6,095,052	1,990,359	827,993	1,924,147	4,742,499	567,647	236,142	548,764	1,352,553	0	0	0	
		TOTAL ACCOUNT	60,734,013	20,166,832	8,229,041	15,178,481	43,574,354	8,143,386	2,552,264	2,337,014	13,032,664	4,062,660	64,335	4,126,995	

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended June 30, 2017 Average of Monthly Averages Basis	Report ID: C-GPL-12A
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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	399,930	10,612	14,569	374,749	399,930	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	87,998	0	0	0	0	87,998	0	0	0	87,998	0	0	0
99		GD-OR / AS	53,216	0	0	0	0	0	0	0	0	53,216	0	53,216	
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	4,135,598	102,905	118,354	2,996,609	3,217,868	29,348	33,754	854,628	917,730	0	0	0	
		TOTAL ACCOUNT	4,676,742	113,517	132,923	3,371,358	3,617,798	117,346	33,754	854,628	1,005,728	53,216	0	53,216	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,854,687	836,447	260,374	2,757,866	3,854,687	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,594,305	0	0	0	0	1,898,825	330,979	364,501	2,594,305	0	0	0	
99		GD-OR / AS	937,204	0	0	0	0	0	0	0	0	937,204	0	937,204	
8		GD-AA	3,250,944	0	0	0	0	0	0	2,228,782	2,228,782	0	1,022,162	1,022,162	
7		CD-AA	12,896,991	0	0	9,070,196	9,070,196	0	0	2,636,790	2,636,790	0	1,190,005	1,190,005	
9		CD-WA / ID / AN	1,203,571	15,605	756,292	164,590	936,487	4,450	215,693	46,941	267,084	0	0	0	
		TOTAL ACCOUNT	24,737,702	852,052	1,016,666	11,992,652	13,861,370	1,903,275	546,672	5,277,014	7,726,961	937,204	2,212,167	3,149,371	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	60,124	0	0	60,124	60,124	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	60,124	0	0	60,124	60,124	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	826,401	210,843	26,953	588,605	826,401	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,552	0	0	0	0	15,013	4,896	119,643	139,552	0	0	0	
99		GD-OR / AS	41,303	0	0	0	0	0	0	0	0	41,303	0	41,303	
8		GD-AA	177,903	0	0	0	0	0	0	121,967	121,967	0	55,936	55,936	
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	29,866	1,342	428	21,468	23,238	383	122	6,123	6,628	0	0	0	
		TOTAL ACCOUNT	1,570,688	212,185	27,381	860,204	1,099,770	15,396	5,018	320,448	340,862	41,303	88,753	130,056	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	32,247,482	14,681,615	9,661,754	7,904,113	32,247,482	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,242,314	0	0	0	0	2,574,288	837,532	830,494	4,242,314	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	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	
9		CD-WA / ID / AN	1,371,412	252,166	308,913	506,003	1,067,082	71,917	88,102	144,311	304,330	0	0	
		TOTAL ACCOUNT	38,433,520	14,933,781	9,970,667	8,781,784	33,686,232	2,646,205	925,634	1,082,852	4,654,691	43,834	48,763	92,597
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,536,115	12,363,993	6,159,167	45,012,955	63,536,115	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,184,551	0	0	0	0	688,221	496,330	0	1,184,551	0	0	
99		GD-OR / AS	1,225,069	0	0	0	0	0	0	0	0	1,225,069	0	
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	
7		CD-AA	41,034,453	0	0	28,858,710	28,858,710	0	0	8,389,494	8,389,494	0	3,786,249	
9		CD-WA / ID / AN	13,817,221	1,388,620	3,012,139	6,350,283	10,751,042	396,032	859,057	1,811,090	3,066,179	0	0	
		TOTAL ACCOUNT	121,790,342	13,752,613	9,171,306	80,221,948	103,145,867	1,084,253	1,355,387	10,881,319	13,320,959	1,225,069	4,098,447	5,323,516
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	132,340	0	2,663	129,677	132,340	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	391,281	0	0	275,180	275,180	0	0	79,997	79,997	0	36,104	
9		CD-WA / ID / AN	10,812	3,880	649	3,884	8,413	1,106	185	1,108	2,399	0	0	
		TOTAL ACCOUNT	536,800	3,880	3,312	408,741	415,933	1,106	185	81,105	82,396	2,367	36,104	38,471
		TOTAL GENERAL PLANT	473,235,109	59,350,412	37,194,007	258,716,002	355,260,421	19,390,274	7,121,037	58,276,831	84,788,142	10,837,223	22,349,323	33,186,546

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-12A
For Twelve Months 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	10,585,062	279,023	0	10,306,039	10,585,062	0	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	0
99		GD-OR / AS	498,828	0	0	0	0	0	0	0	0	498,828	0	498,828
8		GD-AA	0	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	828,945
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	0
		TOTAL ACCOUNT	22,064,055	279,023	0	16,775,237	17,054,260	1,022,594	779,605	1,879,823	3,682,022	498,828	828,945	1,327,773
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,692,187	4,119,772	16,663	3,555,752	7,692,187	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	1,203,200	0	0	0	0	0	0	824,890	824,890	0	378,310	378,310
7		CD-AA	63,271,048	0	0	44,497,262	44,497,262	0	0	12,935,766	12,935,766	0	5,838,020	5,838,020
9		CD-WA / ID / AN	164,650	0	74,450	53,663	128,113	0	21,233	15,304	36,537	0	0	0
		TOTAL ACCOUNT	72,331,085	4,119,772	91,113	48,106,677	52,317,562	0	21,233	13,775,960	13,797,193	0	6,216,330	6,216,330
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	6,550,370	0	0	4,606,744	4,606,744	0	0	1,339,223	1,339,223	0	604,403	604,403
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,550,370	0	0	4,606,744	4,606,744	0	0	1,339,223	1,339,223	0	604,403	604,403
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	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	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	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
		TOTAL	201,776,714	4,398,795	91,113	140,401,227	144,891,135	1,022,594	800,838	37,609,946	39,433,378	498,828	16,953,373	17,452,201

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(71,997,408)	(50,634,337)	(14,719,870)	(6,643,201)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(679,441)	(528,666)	(150,775)	0
7	283750 CD-AA	(455,039)	(320,020)	(93,033)	(41,986)
	Total	<u>(73,131,888)</u>	<u>(51,483,023)</u>	<u>(14,963,678)</u>	<u>(6,685,187)</u>

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	70.328%	20.445%	9.227%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	68.558%	31.442%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	77.808%	22.192%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Twelve Months Ended June 30, 2017
Average of Monthly Averages Basis

Report ID: C-WKC-12A

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			3,106,529	3,106,529					3,106,529
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			122	122					122
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,817)	(1,817)					(1,817)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			2	2					2
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	80,779,018	38,797,242		119,576,260	65,529,274	32,129,958	15,249,744	6,667,284	
TOTAL		80,779,018	38,797,242	3,104,836	122,681,096	65,529,274	32,129,958	15,249,744	6,667,284	3,104,836

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						