

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	34,493,712	23,872,749	10,620,963
Adjustments			
Adjusted Gas Net Operating Income (Loss)	34,493,712	23,872,749	10,620,963
G-APL Gas Net Adjusted Rate Base	451,948,353	308,795,035	143,153,318
RATE OF RETURN	7.632%	7.731%	7.419%

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
Ending Balance Basis

Report ID:
G-ALL-12E

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	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
 Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Twelve Months Ended June 30, 2017
 Ending Balance Basis

Report ID:
G-ALL-12E

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
Ending Balance Basis

Report ID:
G-ALL-12E

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	07-01-2016 thru 06-30-2017	20,567,931 100.000%	13,946,430 67.807%	6,621,501 32.193%	
12	Net Gas Plant (before DFIT) Percent	6-01-2017 thru 06-30-2017	537,826,647 100.000%	366,688,643 68.180%	171,138,004 31.820%	
13	G-PLT Net Gas General Plant Percent	6-01-2017 thru 06-30-2017	60,948,199 100.000%	44,105,660 72.366%	16,842,539 27.634%	
14	Net Allocated Schedule M's Percent	07-01-2016 thru 06-30-2017	-54,648,268 100.000%	-36,842,619 67.418%	-17,805,649 32.582%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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	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

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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	121,623	121,623	0	61,867	61,867
2	902000	Meter Reading Expenses	2,003,782	85,371	2,089,153	1,831,771	56,586	1,888,357	172,011	28,785	200,796
2	903XXX	Customer Records & Collection Expenses	1,041,726	4,765,487	5,807,213	717,977	3,158,708	3,876,685	323,749	1,606,779	1,930,528
2	904000	Uncollectible Accounts	0	1,955,834	1,955,834	0	1,296,385	1,296,385	0	659,449	659,449
2	905000	Misc Customer Accounts	0	143,370	143,370	0	95,030	95,030	0	48,340	48,340
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,045,508	7,133,552	10,179,060	2,549,748	4,728,332	7,278,080	495,760	2,405,220	2,900,980
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,257,971	119,791	10,377,762	8,856,243	79,401	8,935,644	1,401,728	40,390	1,442,118
2	909000	Advertising	4,185	592,281	596,466	3,014	392,582	395,596	1,171	199,699	200,870
2	910000	Misc Customer Service & Info Exp	0	172,470	172,470	0	114,318	114,318	0	58,152	58,152
TOTAL CUSTOMER SERVICE & INFO EXP			10,262,156	884,542	11,146,698	8,859,257	586,301	9,445,558	1,402,899	298,241	1,701,140
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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For Twelve Months Ended June 30, 2017	
Ending Balance 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	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	29,822,814	190,555,201	67,582,249	13,336,531	80,918,780
	NET OPERATING INCOME (LOSS) BEFORE FIT			48,893,060			33,803,560			15,089,500
G-FIT	FEDERAL INCOME TAX			829,087			1,073,395			(244,308)
G-FIT	DEFERRED FEDERAL INCOME TAX			13,592,059			8,873,178			4,718,881
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(21,798)			(15,762)			(6,036)
	GAS NET OPERATING INCOME (LOSS)			34,493,712			23,872,749			10,620,963

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.530%		29.470%			
G-ALL 2	Number of Customers		100.000%		66.283%		33.717%			
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-495-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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-804-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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-908-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	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	79,401	278,679	56,837	40,390	97,227
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	79,401	8,935,644	1,401,728	40,390	1,442,118

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-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended June 30, 2017 Ending Balance 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	451,948,353	308,795,035	143,153,318
	Interest Deduction for FIT Calculation	12,726,784	8,714,196	4,012,588
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12E
FEDERAL INCOME TAXES--GAS	
For Twelve Months Ended June 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

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	158,093,920	69,739,831
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	33,803,560	15,089,500
G-INT	Less: Interest Expense	12,726,784	8,714,196	4,012,588
G-SCM	Schedule M Adjustments	(33,797,455)	(22,022,521)	(11,774,934)
	Taxable Net Operating Income	2,368,821	3,066,843	(698,022)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	829,087	1,073,395	(244,308)
G-DTE	Deferred FIT	13,592,059	8,873,178	4,718,881
99	411400 Amortized Investment Tax Credit	(21,798)	(15,762)	(6,036)
	Total FIT/Deferred FIT & ITC	14,399,348	9,930,811	4,468,537
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
Ending Balance Basis

Report ID:
G-SCM-12E

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	486,274	486,274	0	226,947	226,947
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	200,091	200,091	0	93,384	93,384
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	(7,025,209)	(7,025,209)	0	(3,278,706)	(3,278,706)
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	(308,916)	(308,916)	0	(144,173)	(144,173)
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	148,276	148,276	0	75,426	75,426
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	(4,937,527)	(4,937,527)	0	(2,304,372)	(2,304,372)
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	(36,842,619)	(22,022,521)	6,030,715	(17,805,649)	(11,774,934)

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%	68.316%	31.684%
G-ALL	11	Book Depreciation	100.000%	67.807%	32.193%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	68.180%	31.820%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS	
For Twelve Months Ended June 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,536,718	10,474,545	5,062,173
99	410100	Deferred Federal Income Tax Exp	(1,809,431)	(1,509,529)	(299,902)
		SUBTOTAL	13,727,287	8,965,016	4,762,271
14	411100	Deferred Federal Income Tax Expense - Allocated	(130,293)	(87,841)	(42,452)
99	411100	Deferred Federal Income Tax Exp	(4,935)	(3,997)	(938)
		SUBTOTAL	(135,228)	(91,838)	(43,390)
		Total Deferred Federal Income Tax Expense	13,592,059	8,873,178	4,718,881

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.418%	32.582%
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
 Ending Balance Basis

Report ID:
G-OTX-12E

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
Ending Balance Basis

Report ID:
G-PLT-12E

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	38,845,369	38,866,602	0	27,303,244	27,303,244	21,233	11,542,125	11,563,358
		TOTAL INTANGIBLE PLANT	1,823,432	40,725,193	42,548,625	1,022,594	28,624,516	29,647,110	800,838	12,100,677	12,901,515
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	900,453	900,453	0	379,042	379,042
1	351XXX	Structures & Improvements	0	2,171,147	2,171,147	0	1,531,310	1,531,310	0	639,837	639,837
1	352XXX	Wells	0	18,871,935	18,871,935	0	13,310,376	13,310,376	0	5,561,559	5,561,559
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	12,294,661	12,294,661	0	8,671,424	8,671,424	0	3,623,237	3,623,237
1	355000	Measuring & Regulating Equipment	0	965,416	965,416	0	680,908	680,908	0	284,508	284,508
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,260,479	2,260,479	0	1,594,316	1,594,316	0	666,163	666,163
		TOTAL UNDERGROUND STORAGE PLANT	0	39,291,323	39,291,323	0	27,710,196	27,710,196	0	11,581,127	11,581,127
		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	931,860	0	931,860	567,121	0	567,121	364,739	0	364,739
6	376000	Mains	310,482,537	2,512,521	312,995,058	204,529,257	1,716,454	206,245,711	105,953,280	796,067	106,749,347
6	378000	Measuring & Reg Station Equip-General	5,767,668	127,101	5,894,769	3,596,343	86,830	3,683,173	2,171,325	40,271	2,211,596
6	379000	Measuring & Reg Station Equip-City Gate	6,873,396	0	6,873,396	2,362,775	0	2,362,775	4,510,621	0	4,510,621
6	380000	Services	222,354,867	0	222,354,867	151,647,208	0	151,647,208	70,707,659	0	70,707,659
6	381000	Meters	77,616,258	0	77,616,258	53,855,217	0	53,855,217	23,761,041	0	23,761,041
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	627,629,080	2,639,622	630,268,702	419,336,433	1,803,284	421,139,717	208,292,647	836,338	209,128,985
		GENERAL PLANT									
4	389XXX	Land & Land Rights	2,819,332	2,099,361	4,918,693	2,722,307	1,475,578	4,197,885	97,025	623,783	720,808
4	390XXX	Structures & Improvements	5,442,459	22,659,180	28,101,639	3,845,141	15,926,458	19,771,599	1,597,318	6,732,722	8,330,040
4	391XXX	Office Furniture & Equipment	111,461	13,114,546	13,226,007	92,577	9,217,821	9,310,398	18,884	3,896,725	3,915,609
4	392XXX	Transportation Equipment	11,216,271	2,453,953	13,670,224	8,616,287	1,724,810	10,341,097	2,599,984	729,143	3,329,127
4	393000	Stores Equipment	151,417	897,570	1,048,987	117,682	630,875	748,557	33,735	266,695	300,430
4	394000	Tools, Shop & Garage Equipment	2,417,139	5,683,404	8,100,543	1,880,908	3,994,694	5,875,602	536,231	1,688,710	2,224,941
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	2,428,997	11,888,082	14,317,079	1,097,399	8,355,776	9,453,175	1,331,598	3,532,306	4,863,904
4	398000	Miscellaneous Equipment	1,995	79,869	81,864	1,106	56,138	57,244	889	23,731	24,620
		TOTAL GENERAL PLANT	27,906,674	60,243,665	88,150,339	20,850,263	42,343,465	63,193,728	7,056,411	17,900,200	24,956,611

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended June 30, 2017
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	657,359,186	142,899,803	800,258,989	441,209,290	100,481,461	541,690,751	216,149,896	42,418,342	258,568,238
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,919,709)	(14,919,709)	0	(10,522,871)	(10,522,871)	0	(4,396,838)	(4,396,838)
G-ADEP		Distribution Plant	(206,391,087)	(1,704,154)	(208,095,241)	(135,652,677)	(1,164,210)	(136,816,887)	(70,738,410)	(539,944)	(71,278,354)
G-ADEP		General Plant	(9,520,534)	(17,681,606)	(27,202,140)	(6,660,198)	(12,427,870)	(19,088,068)	(2,860,336)	(5,253,736)	(8,114,072)
		TOTAL ACCUMULATED DEPRECIATION	(215,911,621)	(34,305,469)	(250,217,090)	(142,312,875)	(24,114,951)	(166,427,826)	(73,598,746)	(10,190,518)	(83,789,264)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(257,777)	(472,170)	(729,947)	(178,859)	(331,874)	(510,733)	(78,918)	(140,296)	(219,214)
G-AAMT		Misc IT Intangible Plant - 3031XX	(13,816)	(11,231,054)	(11,244,870)	0	(7,893,971)	(7,893,971)	(13,816)	(3,337,083)	(3,350,899)
G-AAMT		Underground Storage	0	(240,428)	(240,428)	0	(169,574)	(169,574)	0	(70,854)	(70,854)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(271,593)	(11,943,652)	(12,215,245)	(178,859)	(8,395,419)	(8,574,278)	(92,734)	(3,548,233)	(3,640,967)
		TOTAL ACCUMULATED DEPR/AMORT	(216,183,214)	(46,249,121)	(262,432,335)	(142,491,734)	(32,510,370)	(175,002,104)	(73,691,480)	(13,738,751)	(87,430,231)
		NET GAS UTILITY PLANT before DFIT	441,175,972	96,650,682	537,826,654	298,717,556	67,971,091	366,688,647	142,458,416	28,679,591	171,138,007
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(102,810,343)	(102,810,343)	0	(70,096,092)	(70,096,092)	0	(32,714,251)	(32,714,251)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(17,444,607)	(17,444,607)	0	(12,257,988)	(12,257,988)	0	(5,186,619)	(5,186,619)
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	(784,806)	(784,806)	0	(535,081)	(535,081)	0	(249,725)	(249,725)
		TOTAL ACCUMULATED DFIT	0	(121,039,756)	(121,039,756)	0	(82,889,161)	(82,889,161)	0	(38,150,595)	(38,150,595)
		NET GAS UTILITY PLANT	441,175,972	(24,389,074)	416,786,898	298,717,556	(14,918,070)	283,799,486	142,458,416	(9,471,004)	132,987,412

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)	100.000%	68.180%	31.820%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis:	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	441,175,972	(24,389,074)	416,786,898	298,717,556	(14,918,070)	283,799,486	142,458,416	(9,471,004)	132,987,412
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,042,119	4,042,119	0	1,688,945	1,688,945
1	164100 Gas Inventory--Jackson Prairie	0	12,219,160	12,219,160	0	8,618,174	8,618,174	0	3,600,986	3,600,986
4	252000 Customer Advances	(81,232)	(17,508)	(98,740)	(11,804)	(12,306)	(24,110)	(69,428)	(5,202)	(74,630)
99	235199 Customer Deposits	(540,998)	0	(540,998)	(540,998)	0	(540,998)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	3,926,273	0	3,926,273	3,926,273	0	3,926,273	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(1,374,195)	0	(1,374,195)	(1,374,195)	0	(1,374,195)	0	0	0
C-WKC	Working Capital	10,348,286	4,950,605	15,298,891	10,348,286	0	10,348,286	0	4,950,605	4,950,605
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	12,278,134	22,883,321	35,161,455	12,347,562	12,647,987	24,995,549	(69,428)	10,235,334	10,165,906
	NET RATE BASE	453,454,106	(1,505,753)	451,948,353	311,065,118	(2,270,083)	308,795,035	142,388,988	764,330	143,153,318

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-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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)	7,988,387	7,988,387												
	Hydro (ED-AN)	11,316,646	11,316,646												
	Other (ED-AN)	9,687,972	9,687,972												
Total Electric Production		28,993,005	28,993,005												
Electric Transmission															
	ED-AN	12,075,174	12,075,174												
Total Electric Transmission		12,075,174	12,075,174												
Electric Distribution															
	ED-AN	46,928	46,928												
	ED-ID	16,549,390	16,549,390												
	ED-WA	28,785,000	28,785,000												
Total Electric Distribution		45,381,318	45,381,318												
Gas Underground Storage															
1	GD-AN	738,666		738,666		738,666	738,666		520,981	520,981		217,685	217,685		
	GD-OR	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	GD-AN	98,708		98,708		98,708	98,708		67,433	67,433		31,275	31,275		
	GD-ID	5,017,938		5,017,938		5,017,938	5,017,938				5,017,938		5,017,938		
	GD-WA	10,175,138		10,175,138		10,175,138	10,175,138	10,175,138		10,175,138					
	GD-OR	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															
	ED-AN	2,816,880	2,816,880												
	ED-ID	228,845	228,845												
	ED-WA	841,088	841,088												
7,4	CD-AA	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	CD-AN	912,775	710,221	202,554			202,554	202,554		142,369	142,369		60,185	60,185	
9	CD-ID	351,176	273,247	77,929			77,929	77,929				77,929		77,929	
9	CD-WA	242,532	188,712	53,820			53,820	53,820	53,820		53,820				
8,4	GD-AA	360,737		247,314	113,423		247,314	247,314		173,830	173,830		73,484	73,484	
4	GD-AN	35,704		35,704			35,704	35,704		25,095	25,095		10,609	10,609	
	GD-ID	56,237		56,237			56,237	56,237				56,237		56,237	
	GD-WA	242,075		242,075			242,075	242,075	242,075		242,075				
	GD-OR	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-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Rat	70.287%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%			29.470%
							29.713%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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)	(295,705,303)	(295,705,303)										
	Hydro (ED-AN)	(127,221,638)	(127,221,638)										
	Other (ED-AN)	(114,564,917)	(114,564,917)										
Total Electric Production	(537,491,858)	(537,491,858)											
Electric Transmission													
	ED-AN	(209,717,047)	(209,717,047)										
Total Electric Transmission	(209,717,047)	(209,717,047)											
Electric Distribution													
	ED-AN	(104,376)	(104,376)										
	ED-ID	(196,353,338)	(196,353,338)										
	ED-WA	(313,258,920)	(313,258,920)										
Total Electric Distribution	(509,716,634)	(509,716,634)											
Gas Underground Storage													
1	GD-AN	(14,919,709)	(14,919,709)		(14,919,709)	(14,919,709)		(10,522,871)	(10,522,871)		(4,396,838)	(4,396,838)	
	GD-OR	(943,396)		(943,396)									
Total Gas Underground Storage	(15,863,105)		(14,919,709)	(943,396)	(14,919,709)	(14,919,709)		(10,522,871)	(10,522,871)		(4,396,838)	(4,396,838)	
Gas Distribution													
6	GD-AN	(1,704,154)	(1,704,154)			(1,704,154)	(1,704,154)	(1,164,210)	(1,164,210)		(539,944)	(539,944)	
	GD-ID	(70,738,410)	(70,738,410)		(70,738,410)	(70,738,410)				(70,738,410)		(70,738,410)	
	GD-WA	(135,652,677)	(135,652,677)		(135,652,677)	(135,652,677)	(135,652,677)		(135,652,677)				
	GD-OR	(104,408,635)		(104,408,635)									
Total Gas Distribution	(312,503,876)		(208,095,241)	(104,408,635)	(206,391,087)	(1,704,154)	(208,095,241)	(135,652,677)	(1,164,210)	(136,816,887)	(70,738,410)	(539,944)	(71,278,354)
General Plant													
	ED-AN	(47,399,240)	(47,399,240)										
	ED-ID	(9,207,293)	(9,207,293)										
	ED-WA	(18,114,372)	(18,114,372)										
7,4	CD-AA	(52,760,309)	(37,105,270)	(10,786,845)	(4,868,194)	(10,786,845)	(10,786,845)	(7,581,750)	(7,581,750)		(3,205,095)	(3,205,095)	
9,4	CD-AN	(11,829,840)	(9,204,680)	(2,625,160)		(2,625,160)	(2,625,160)	(1,845,146)	(1,845,146)		(780,014)	(780,014)	
9	CD-ID	(5,824,646)	(4,532,099)	(1,292,547)		(1,292,547)	(1,292,547)			(1,292,547)		(1,292,547)	
9	CD-WA	(3,867,747)	(3,009,455)	(858,292)		(858,292)	(858,292)	(858,292)	(858,292)				
8,4	GD-AA	(2,301,749)		(1,578,033)	(723,716)	(1,578,033)	(1,578,033)	(1,109,152)	(1,109,152)		(468,881)	(468,881)	
4	GD-AN	(2,691,568)	(2,691,568)			(2,691,568)	(2,691,568)	(1,891,822)	(1,891,822)		(799,746)	(799,746)	
	GD-ID	(1,567,789)	(1,567,789)			(1,567,789)	(1,567,789)			(1,567,789)		(1,567,789)	
	GD-WA	(5,801,906)	(5,801,906)			(5,801,906)	(5,801,906)	(5,801,906)	(5,801,906)				
	GD-OR	(4,795,827)		(4,795,827)									
Total General Plant	(166,162,286)	(128,572,409)	(27,202,140)	(10,387,737)	(9,520,534)	(17,681,606)	(27,202,140)	(6,660,198)	(12,427,870)	(19,088,068)	(2,860,336)	(5,253,736)	(8,114,072)
Total Accumulated Depreciation	(1,751,454,806)	(1,385,497,948)	(250,217,090)	(115,739,768)	(215,911,621)	(34,305,469)	(250,217,090)	(142,312,875)	(24,114,951)	(166,427,826)	(73,598,746)	(10,190,518)	(83,789,264)

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
Ending Balance Basis

Report ID:
G-AAMT-12E

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	(10,600,554)	(10,600,554)												
	Misc Intangible Plt (303000)	ED-AN	(1,490,262)	(1,490,262)												
Total Production/Transmission			(12,090,816)	(12,090,816)												
Distribution																
	Franchises (302000)	ED-WA	(181,465)	(181,465)												
	Misc Intangible Plt (303000)	ED-WA	(33,874)	(33,874)												
Total Distribution			(215,339)	(215,339)												
General Plant - 303000																
7,4		CD-AA	(2,209,711)	(1,554,046)	(451,775)	(203,890)		(451,775)	(451,775)		(317,539)	(317,539)	(134,236)	(134,236)		
9,4		CD-AN	(91,904)	(71,509)	(20,395)			(20,395)	(20,395)		(14,335)	(14,335)	(6,060)	(6,060)		
		GD-ID	(78,918)		(78,918)			(78,918)	(78,918)				(78,918)	(78,918)		
		GD-WA	(178,859)		(178,859)			(178,859)	(178,859)		(178,859)	(178,859)				
		GD-OR	(84,652)			(84,652)										
Total General Plant - 303000			(2,644,044)	(1,625,555)	(729,947)	(288,542)		(257,777)	(472,170)	(729,947)	(178,859)	(331,874)	(510,733)	(78,918)	(140,296)	(219,214)
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	(53,420,732)	(37,569,733)	(10,921,869)	(4,929,130)		(10,921,869)	(10,921,869)		(7,676,654)	(7,676,654)	(3,245,215)	(3,245,215)		
9,4		CD-AN	(43,529)	(33,870)	(9,659)			(9,659)	(9,659)		(6,789)	(6,789)	(2,870)	(2,870)		
9		CD-ID	(62,261)	(48,445)	(13,816)			(13,816)	(13,816)				(13,816)	(13,816)		
		ED-AN	(1,615,310)	(1,615,310)												
		ED-ID	0	0												
		ED-WA	(2,284,678)	(2,284,678)												
8,4		GD-AA	(436,895)		(299,526)	(137,369)		(299,526)	(299,526)		(210,528)	(210,528)	(88,998)	(88,998)		
4		GD-AN	0		0			0	0		0	0	0	0		
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031			(57,863,405)	(41,552,036)	(11,244,870)	(5,066,499)		(13,816)	(11,231,054)	(11,244,870)		(7,893,971)	(7,893,971)	(13,816)	(3,337,083)	(3,350,899)
Gas Underground Storage																
1		GD-AN	(240,428)		(240,428)			(240,428)	(240,428)		(169,574)	(169,574)	(70,854)	(70,854)		
Total Gas Underground Storage			(240,428)		(240,428)			(240,428)	(240,428)		(169,574)	(169,574)		(70,854)	(70,854)	
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	(72,911)	(72,911)												
		ED-WA	0	0												
		GD-WA	0		0			0	0		0	0	0	0		
		GD-OR	0			0										
Total General Plant - 390200, 396200			(72,911)	(72,911)	0	0		0	0	0	0	0	0	0	0	
Total Accumulated Amortization			(73,126,943)	(55,556,657)	(12,215,245)	(5,355,041)		(271,593)	(11,943,652)	(12,215,245)	(178,859)	(8,395,419)	(8,574,278)	(92,734)	(3,548,233)	(3,640,967)

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-12E
For Twelve Months Ended June 30, 2017	
Ending Balance 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	0	2,252,956	0	0	
99		GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	99,287,291	0	0	69,826,766	69,826,766	0	0	20,299,287	20,299,287	0	9,161,238	9,161,238	
9		CD-WA / ID / AN	25,007,424	5,582,730	5,600,726	8,274,571	19,458,027	1,592,185	1,597,318	2,359,894	5,549,397	0	0	0	
		TOTAL ACCOUNT	138,362,399	6,635,153	8,154,952	82,665,336	97,455,441	3,845,141	1,597,318	22,659,181	28,101,640	3,644,080	9,161,238	12,805,318	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	6,819,933	1,031,634	0	5,788,299	6,819,933	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	61,960,141	0	0	43,575,328	43,575,328	0	0	12,667,751	12,667,751	0	5,717,062	5,717,062	
9		CD-WA / ID / AN	625,558	324,606	66,212	95,922	486,740	92,577	18,884	27,357	138,818	0	0	0	
		TOTAL ACCOUNT	70,017,434	1,356,240	66,212	49,459,549	50,882,001	92,577	18,884	13,114,547	13,226,008	0	5,909,425	5,909,425	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	39,268,723	18,545,095	7,667,787	13,055,841	39,268,723	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,084,021	0	0	0	0	8,021,925	2,365,911	1,696,185	12,084,021	0	0	0	
99		GD-OR / AS	4,075,925	0	0	0	0	0	0	0	0	4,075,925	0	4,075,925	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	949,249	0	0	667,588	667,588	0	0	194,074	194,074	0	87,587	87,587	
9		CD-WA / ID / AN	6,273,393	2,084,028	820,739	1,976,498	4,881,265	594,361	234,073	563,694	1,392,128	0	0	0	
		TOTAL ACCOUNT	62,651,311	20,629,123	8,488,526	15,699,927	44,817,576	8,616,286	2,599,984	2,453,953	13,670,223	4,075,925	87,587	4,163,512	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	0	88,160	0	0	0
99		GD-OR / AS	48,477	0	0	0	0	0	0	0	0	48,477	0	48,477	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,329,800	103,514	118,284	3,147,176	3,368,974	29,522	33,735	897,569	960,826	0	0	0	
		TOTAL ACCOUNT	4,865,687	113,975	132,647	3,521,602	3,768,224	117,682	33,735	897,569	1,048,986	48,477	0	48,477	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	4,258,643	808,146	259,847	3,190,650	4,258,643	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	3,635,487	0	0	0	0	0	0	2,492,417	2,492,417	0	1,143,070	1,143,070	
7		CD-AA	13,506,309	0	0	9,498,717	9,498,717	0	0	2,761,365	2,761,365	0	1,246,227	1,246,227	
9		CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	0	
		TOTAL ACCOUNT	26,096,744	822,838	1,016,095	12,848,435	14,687,368	1,880,908	536,231	5,683,404	8,100,543	919,536	2,389,297	3,308,833	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,148,433	210,583	26,627	911,223	1,148,433	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	1,874,115	211,886	27,043	1,182,254	1,421,183	15,117	4,928	308,436	328,481	40,917	83,534	124,451	

RESULTS OF OPERATIONS COMMON GENERAL PLANT For Twelve Months Ended June 30, 2017 Ending Balance Basis	Report ID: C-GPL-12E
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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	
	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	63,693,505	11,888,792	6,345,010	45,459,703	63,693,505	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	44,811,322	0	0	31,514,906	31,514,906	0	0	9,161,675	9,161,675	0	4,134,741	4,134,741	
9		CD-WA / ID / AN	14,857,331	1,444,726	2,942,810	7,172,804	11,560,340	412,034	839,285	2,045,672	3,296,991	0	0	0	
		TOTAL ACCOUNT	126,752,882	13,333,518	9,287,820	84,147,413	106,768,751	1,097,400	1,331,599	11,888,082	14,317,081	1,220,111	4,446,939	5,667,050	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546	
9		CD-WA / ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0	
		TOTAL ACCOUNT	551,280	3,880	9,963	417,660	431,503	1,106	889	79,869	81,864	2,367	35,546	37,913	
		TOTAL GENERAL PLANT	484,222,177	58,592,053	37,622,578	265,934,238	362,148,869	20,850,263	7,056,413	60,243,664	88,150,340	10,843,791	23,079,177	33,922,968	

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-12E
For Twelve Months Ended June 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,675,190	319,716	0	10,355,474	10,675,190	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,081,478	319,716	0	16,824,672	17,144,388	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,099,219	3,408,358	0	3,690,861	7,099,219	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	79,394,691	0	0	55,836,698	55,836,698	0	0	16,232,245	16,232,245	0	7,325,748	
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	87,425,468	3,408,358	74,450	59,596,209	63,079,017	0	21,233	16,764,395	16,785,628	0	7,560,823	7,560,823
	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	7,170,622	0	0	5,042,955	5,042,955	0	0	1,466,034	1,466,034	0	661,633	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	7,170,622	0	0	5,042,955	5,042,955	0	0	1,466,034	1,466,034	0	661,633	661,633
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
		TOTAL	217,508,772	3,728,074	74,450	152,376,405	156,178,929	1,022,594	800,838	40,725,192	42,548,624	426,123	18,355,096	18,781,219

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-12E
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months Ended June 30, 2017 Ending Balance 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	(84,557,794)	(59,467,805)	(17,287,841)	(7,802,148)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(706,442)	(549,675)	(156,767)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(85,264,236)</u>	<u>(60,017,480)</u>	<u>(17,444,608)</u>	<u>(7,802,148)</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
Ending Balance Basis

Report ID: C-WKC-12E

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			3,152,940	3,152,940					3,152,940
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			68	68					68
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			15	15					15
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	76,422,002	37,879,415		114,301,417	66,073,716	32,928,810	10,348,286	4,950,605	
TOTAL		76,422,002	37,879,415	3,153,023	117,454,440	66,073,716	32,928,810	10,348,286	4,950,605	3,153,023

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						