

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	8,625,960	6,078,250	2,547,710
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	8,625,960	6,078,250	2,547,710
G-APL	Gas Net Adjusted Rate Base	454,199,481	307,649,432	146,550,049
	RATE OF RETURN	1.899%	1.976%	1.738%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Month Ended January 31, 2017
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	100.000%	70.530%	29.470%
2	Input	Number of Customers Percent	1-01-2017 thru 01-31-2017	240,736 100.000%	159,343 66.190%	81,393 33.810%
3	G-OPS	Direct Distribution Operating Expense Percent	1-01-2017 thru 01-31-2017	790,562 100.000%	532,597 67.369%	257,965 32.631%
	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		400.000%	281.149%	118.851%
		Percent		100.000%	70.287%	29.713%
6	Input	Actual Therms Purchased Percent	1-01-2017 thru 01-31-2017	54,397,107 100.000%	37,860,386 69.600%	16,536,721 30.400%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2017

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2017

Average of Monthly Averages Basis

Report ID:

G-ALL-1A

AVISTA UTILITIES

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

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended January 31, 2017

Average of Monthly Averages Basis

Report ID:
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	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	226,090,634	154,438,073	71,652,561	
			100.000%	68.308%	31.692%	
11	Book Depreciation Percent	1-01-2017 thru 01-31-2017	1,706,406	1,156,869	549,537	
			100.000%	67.796%	32.204%	
12	Net Gas Plant (before DFIT) - AMA Percent	12-01-2016 thru 01-31-2017	526,910,274	356,836,440	170,073,834	
			100.000%	67.722%	32.278%	
13	G-PLT Net Gas General Plant - AMA Percent	12-01-2016 thru 01-31-2017	61,040,131	43,871,768	17,168,363	
			100.000%	71.874%	28.126%	
14	Net Allocated Schedule M's - AMA Percent	1-01-2017 thru 01-31-2017	-4,253,516	-2,865,965	-1,387,551	
			100.000%	67.379%	32.621%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	30,229,373	0	30,229,373	21,649,224	0	21,649,224	8,580,149	0	8,580,149
99 4812XX	Commercial - Firm & Interruptible	14,217,311	0	14,217,311	10,378,110	0	10,378,110	3,839,201	0	3,839,201
99 4813XX	Industrial-Firm	439,661	0	439,661	287,610	0	287,610	152,051	0	152,051
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	62,003	0	62,003	56,028	0	56,028	5,975	0	5,975
99 499XXX	Unbilled Revenue	(2,019,499)	0	(2,019,499)	(907,667)	0	(907,667)	(1,111,832)	0	(1,111,832)
	TOTAL SALES TO ULTIMATE CUSTOMERS	42,928,849	0	42,928,849	31,463,305	0	31,463,305	11,465,544	0	11,465,544
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	10,480,740	0	10,480,740	7,294,595	0	7,294,595	3,186,145	0	3,186,145
4 488000	Miscellaneous Service Revenues	1,405	0	1,405	837	0	837	568	0	568
99 4893XX	Transportation Revenues	566,256	0	566,256	513,541	0	513,541	52,715	0	52,715
99 493000	Rent from Gas Property	216	0	216	216	0	216	0	0	0
4 495XXX	Other Gas Revenues	(4,522,225)	13,620	(4,508,605)	(3,707,105)	9,573	(3,697,532)	(815,120)	4,047	(811,073)
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	6,526,392	13,620	6,540,012	4,102,084	9,573	4,111,657	2,424,308	4,047	2,428,355
	TOTAL GAS REVENUES	49,455,241	13,620	49,468,861	35,565,389	9,573	35,574,962	13,889,852	4,047	13,893,899
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	22,192,645	0	22,192,645	15,644,019	0	15,644,019	6,548,626	0	6,548,626
99 808XXX	Net Natural Gas Storage Transactions	2,932,897	0	2,932,897	2,041,296	0	2,041,296	891,601	0	891,601
99 811000	Gas Used for Products Extraction	(10,240)	0	(10,240)	(7,127)	0	(7,127)	(3,113)	0	(3,113)
10 813000	Other Gas Expenses	0	149,864	149,864	0	102,369	102,369	0	47,495	47,495
99 813010	Gas Technology Institute (GTI) Expenses	22,691	0	22,691	16,305	0	16,305	6,386	0	6,386
	TOTAL PRODUCTION EXPENSES	25,137,993	149,864	25,287,857	17,694,493	102,369	17,796,862	7,443,500	47,495	7,490,995
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	991	991	0	699	699	0	292	292
1 824000	Other Expenses	0	67,717	67,717	0	47,761	47,761	0	19,956	19,956
1 837000	Other Equipment	0	64,052	64,052	0	45,176	45,176	0	18,876	18,876
	TOTAL UNDERGROUND STORAGE OPER EXP	0	132,760	132,760	0	93,636	93,636	0	39,124	39,124
G-DEPX	Depreciation Expense-Underground Storage	0	61,625	61,625	0	43,464	43,464	0	18,161	18,161
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	24,863	24,863	0	17,536	17,536	0	7,327	7,327
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	86,507	86,507	0	61,013	61,013	0	25,494	25,494

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	219,267	219,267	0	154,649	154,649	0	64,618	64,618

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	27,261	99,092	126,353	18,567	66,757	85,324	8,694	32,335	41,029
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	(5,435)	80,181	74,746	28,017	54,017	82,034	(33,452)	26,164	(7,288)
3	875000 Measuring & Reg Sta Exp-General	25,239	0	25,239	12,443	0	12,443	12,796	0	12,796
3	876000 Measuring & Reg Sta Exp-Industrial	935	0	935	35	0	35	900	0	900
3	877000 Measuring & Reg Sta Exp-City Gate	29,104	0	29,104	17,809	0	17,809	11,295	0	11,295
3	878000 Meter & House Regulator Expenses	2,926	0	2,926	511	0	511	2,415	0	2,415
3	879000 Customer Installation Expenses	223,074	9,043	232,117	143,462	6,092	149,554	79,612	2,951	82,563
3	880000 Other Expenses	149,101	47,137	196,238	121,520	31,756	153,276	27,581	15,381	42,962
3	881000 Rents	0	830	830	0	559	559	0	271	271
	MAINTENANCE									
3	885000 Supervision & Engineering	10,366	0	10,366	5,567	0	5,567	4,799	0	4,799
3	887000 Mains	44,622	0	44,622	41,346	0	41,346	3,276	0	3,276
3	889000 Measuring & Reg Sta Exp-General	18,203	0	18,203	13,020	0	13,020	5,183	0	5,183
3	890000 Measuring & Reg Sta Exp-Industrial	16,324	0	16,324	2,418	0	2,418	13,906	0	13,906
3	891000 Measuring & Reg Sta Exp-City Gate	17,963	0	17,963	7,584	0	7,584	10,379	0	10,379
3	892000 Services	111,664	0	111,664	49,271	0	49,271	62,393	0	62,393
3	893000 Meters & House Regulators	119,197	45,424	164,621	71,027	30,602	101,629	48,170	14,822	62,992
3	894000 Other Equipment	18	18,959	18,977	0	12,772	12,772	18	6,187	6,205
	TOTAL DISTRIBUTION OPERATING EXP	790,562	300,666	1,091,228	532,597	202,555	735,152	257,965	98,111	356,076
G-DEPX	Depreciation Expense-Distribution	1,270,520	5,384	1,275,904	850,431	3,747	854,178	420,089	1,637	421,726
G-OTX	Taxes Other Than FIT	3,112,151	0	3,112,151	2,671,776	0	2,671,776	440,375	0	440,375
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	4,382,671	5,384	4,388,055	3,522,207	3,747	3,525,954	860,464	1,637	862,101
	TOTAL DISTRIBUTION EXPENSES	5,173,233	306,050	5,479,283	4,054,804	206,302	4,261,106	1,118,429	99,748	1,218,177

RESULTS OF OPERATIONS	Report ID:
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For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	12,281	12,281	0	8,129	8,129	0	4,152	4,152
2	902000	Meter Reading Expenses	157,293	5,041	162,334	146,685	3,337	150,022	10,608	1,704	12,312
2	903XXX	Customer Records & Collection Expenses	65,090	367,290	432,380	47,023	243,109	290,132	18,067	124,181	142,248
2	904000	Uncollectible Accounts	0	167,105	167,105	0	110,607	110,607	0	56,498	56,498
2	905000	Misc Customer Accounts	0	4,942	4,942	0	3,271	3,271	0	1,671	1,671
TOTAL CUSTOMER ACCOUNTS EXPENSES			222,383	556,659	779,042	193,708	368,453	562,161	28,675	188,206	216,881
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	1,993,019	9,584	2,002,603	1,733,206	6,344	1,739,550	259,813	3,240	263,053
2	909000	Advertising	0	25,238	25,238	0	16,705	16,705	0	8,533	8,533
2	910000	Misc Customer Service & Info Exp	0	31,779	31,779	0	21,035	21,035	0	10,744	10,744
TOTAL CUSTOMER SERVICE & INFO EXP			1,993,019	66,601	2,059,620	1,733,206	44,084	1,777,290	259,813	22,517	282,330
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 Month Ended January 31, 2017	
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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,038	877,007	887,045	5,970	616,422	622,392	4,068	260,585	264,653
4	921000	Office Supplies & Expenses	317	92,009	92,326	317	64,670	64,987	0	27,339	27,339
4	922000	Admin. Expenses Transferred - Credit	0	(1,610)	(1,610)	0	(1,132)	(1,132)	0	(478)	(478)
4	923000	Outside Services Employed	(22,000)	134,143	112,143	(22,000)	94,285	72,285	0	39,858	39,858
4	924000	Property Insurance Premium	0	30,259	30,259	0	21,268	21,268	0	8,991	8,991
4	925XXX	Injuries and Damages	0	72,651	72,651	0	51,064	51,064	0	21,587	21,587
4	926XXX	Employee Pensions and Benefits	0	25,590	25,590	0	17,986	17,986	0	7,604	7,604
4	928000	Regulatory Commission Expenses	61,399	19,451	80,850	47,815	13,672	61,487	13,584	5,779	19,363
4	930000	Miscellaneous General Expenses	4,262	198,545	202,807	845	139,551	140,396	3,417	58,994	62,411
4	931000	Rents	744	26,517	27,261	744	18,638	19,382	0	7,879	7,879
4	935000	Maintenance of General Plant	110,533	227,630	338,163	93,660	159,994	253,654	16,873	67,636	84,509
TOTAL ADMIN & GEN OPERATING EXP			165,293	1,702,192	1,867,485	127,351	1,196,418	1,323,769	37,942	505,774	543,716
G-DEPX	Depreciation Expense-General Plant		29,283	339,594	368,877	20,536	238,690	259,226	8,747	100,904	109,651
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,383	13,700	2,072	7,298	9,370	1,245	3,085	4,330
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		344	406,146	406,490	0	285,468	285,468	344	120,678	121,022
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(211)	0	(211)	0	0	0	(211)	0	(211)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			46,744	756,123	802,867	22,608	531,456	554,064	24,136	224,667	248,803
TOTAL ADMIN & GENERAL EXPENSES			212,037	2,458,315	2,670,352	149,959	1,727,874	1,877,833	62,078	730,441	792,519
TOTAL EXPENSES BEFORE FIT			32,738,665	3,756,756	36,495,421	23,826,170	2,603,731	26,429,901	8,912,495	1,153,025	10,065,520
NET OPERATING INCOME (LOSS) BEFORE FIT					12,973,440	9,145,061		3,828,379			
G-FIT	FEDERAL INCOME TAX				4,978,288	3,763,673		1,214,615			
G-FIT	DEFERRED FEDERAL INCOME TAX				(629,136)	(695,626)		66,490			
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,672)	(1,236)		(436)			
GAS NET OPERATING INCOME (LOSS)					8,625,960	6,078,250		2,547,710			

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

AVISTA UTILITIES

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

Direct Allocated Total Direct Allocated Total Direct Allocated Total

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand	100.000%		70.530%		29.470%
G-ALL 2	Number of Customers	100.000%		66.190%		33.810%
G-ALL 3	Direct Distribution Operating Expense	100.000%		67.369%		32.631%
G-ALL 4	Jurisdictional 4-Factor Ratio	100.000%		70.287%		29.713%
G-ALL 10	Actual Annual Throughput	100.000%		68.308%		31.692%
G-ALL 99	Not Allocated	0.000%		0.000%		0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	4,388	13,620	18,008	4,388	9,573	13,961	0	4,047	4,047
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	261,000	0	261,000	114,000	0	114,000
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	388,270	0	388,270	163,954	0	163,954	224,316	0	224,316
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(4,268,983)	0	(4,268,983)	(2,993,849)	0	(2,993,849)	(1,275,134)	0	(1,275,134)
4	495329	AMORTIZATION RES DECOUPLING DE	(761,514)	0	(761,514)	(761,514)	0	(761,514)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	(76,287)	0	(76,287)	(197,985)	0	(197,985)	121,698	0	121,698
4	495339	AMORTIZATION NON-RES DECOUPLIN	(183,099)	0	(183,099)	(183,099)	0	(183,099)	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	(4,522,225)	13,620	(4,508,605)	(3,707,105)	9,573	(3,697,532)	(815,120)	4,047	(811,073)

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	19,389,383	0	19,389,383	13,492,862	0	13,492,862	5,896,521	0	5,896,521
1	804001	Pipeline Demand Costs	2,323,654	0	2,323,654	1,638,873	0	1,638,873	684,781	0	684,781
1	804002	Transport Variable Charges	161,562	0	161,562	113,950	0	113,950	47,612	0	47,612
6	804010	Gas Costs - Fixed Hedge	(47,826)	0	(47,826)	(33,287)	0	(33,287)	(14,539)	0	(14,539)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	43,650	0	43,650	30,380	0	30,380	13,270	0	13,270
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	(853,032)	0	(853,032)	(593,710)	0	(593,710)	(259,322)	0	(259,322)
6	804700	Gas Costs - Offsystem Bookout	31,640	0	31,640	22,021	0	22,021	9,619	0	9,619
6	804711	Gas Costs - Offsystem Bookout Offset	(31,640)	0	(31,640)	(22,021)	0	(22,021)	(9,619)	0	(9,619)
6	804730	Gas Costs - Intracompany LDC Gas	1,065,565	0	1,065,565	741,633	0	741,633	323,932	0	323,932
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(4,637,246)	0	(4,637,246)	(3,151,577)	0	(3,151,577)	(1,485,669)	0	(1,485,669)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	4,746,935	0	4,746,935	3,404,895	0	3,404,895	1,342,040	0	1,342,040
		TOTAL PURCHASED GAS COSTS	22,192,645	0	22,192,645	15,644,019	0	15,644,019	6,548,626	0	6,548,626

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	69.600%	30.400%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	19,245	9,584	28,829	15,040	6,344	21,384	4,205	3,240	7,445
99	908600	Public Purpose Tariff Rider Expense Offset	2,065,207	0	2,065,207	1,790,775	0	1,790,775	274,432	0	274,432
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(91,433)	0	(91,433)	(72,609)	0	(72,609)	(18,824)	0	(18,824)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,993,019	9,584	2,002,603	1,733,206	6,344	1,739,550	259,813	3,240	263,053

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.190%	33.810%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended January 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.74%	52.74%
2	Cost of Debt		5.183%	5.147%
	Total Cost of Debt		2.734%	2.715%
	Total Weighted Cost		2.734%	2.715%
G-APL	Net Rate Base	454,199,481	307,649,432	146,550,049
	Interest Deduction for FIT Calculation	12,389,969	8,411,135	3,978,834
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-1A		
For Month Ended January 31, 2017				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	49,468,861	35,574,962	13,893,899
G-OPS	Operating & Maintenance Expense	31,217,992	22,288,870	8,929,122
G-OPS	Book Deprec/Amort and Reg Amortizations	2,140,415	1,451,719	688,696
G-OTX	Taxes Other than FIT	3,137,014	2,689,312	447,702
	Net Operating Income Before FIT	12,973,440	9,145,061	3,828,379
G-INT	Less: Interest Expense	1,032,498	700,928	331,570
G-SCM	Schedule M Adjustments	2,282,737	2,309,217	(26,480)
	Taxable Net Operating Income	14,223,679	10,753,350	3,470,329
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	4,978,288	3,763,673	1,214,615
G-DTE	Deferred FIT	(629,136)	(695,626)	66,490
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	4,347,480	3,066,811	1,280,669
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS

GAS SCHEDULE M ITEMS

For Month Ended January 31, 2017

Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,303,464	823,153	2,126,617	873,039	578,682	1,451,721	430,425	244,471	674,896
12	997001	Contributions In Aid of Construction	0	150,416	150,416	0	101,865	101,865	0	48,551	48,551
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	51,838	51,838	0	36,435	36,435	0	15,403	15,403
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	109,690	0	109,690	253,319	0	253,319	(143,629)	0	(143,629)
4	997015	Airplane Lease Payments	0	14,851	14,851	0	10,438	10,438	0	4,413	4,413
12	997016	Redemption Expense Amortization	0	24,751	24,751	0	16,762	16,762	0	7,989	7,989
4	997020	FAS87 Current Pension Accrual	0	260,493	260,493	0	183,093	183,093	0	77,400	77,400
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	4,901,613	0	4,901,613	3,972,493	0	3,972,493	929,120	0	929,120
12	997032	Interest Rate Swaps	0	55,046	55,046	0	37,278	37,278	0	17,768	17,768
4	997033	DSM Tariff Rider	944,110	0	944,110	793,931	0	793,931	150,179	0	150,179
12	997048	AFUDC	0	0	0	0	0	0	0	0	0
11	997049	Tax Depreciation	0	(4,976,567)	(4,976,567)	0	(3,373,913)	(3,373,913)	0	(1,602,654)	(1,602,654)
1	997055	Deferred Gas Exchange	0	(375,001)	(375,001)	0	(264,488)	(264,488)	0	(110,513)	(110,513)
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	(66,825)	0	(66,825)	(72,609)	0	(72,609)	5,784	0	5,784
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	36,102	36,102	0	24,476	24,476	0	11,626	11,626
4	997081	Deferred Compensation	0	(7,061)	(7,061)	0	(4,963)	(4,963)	0	(2,098)	(2,098)
4	997082	Meal Disallowances	0	8,978	8,978	0	6,310	6,310	0	2,668	2,668
4	997083	Paid Time Off	0	(1,479)	(1,479)	0	(1,040)	(1,040)	0	(439)	(439)
2	997084	Customer Uncollectibles	0	55,023	55,023	0	36,420	36,420	0	18,603	18,603
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(374,060)	(374,060)	0	(253,321)	(253,321)	0	(120,739)	(120,739)
12	997102	Amort Idaho Earnings Test (254229)	(24,819)	0	(24,819)	0	0	0	(24,819)	0	(24,819)
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(644,990)	0	(644,990)	(644,990)	0	(644,990)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	7,192,052	(4,253,517)	2,282,737	5,175,183	(2,865,966)	2,309,217	1,361,071	(1,387,551)	(26,480)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.190%	33.810%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	69.600%	30.400%
G-ALL	11	Book Depreciation	100.000%	67.796%	32.204%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.722%	32.278%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,218,610	821,087	397,523
99	410100	Deferred Federal Income Tax Exp	(1,854,866)	(1,531,164)	(323,702)
		SUBTOTAL	(636,256)	(710,077)	73,821
14	411100	Deferred Federal Income Tax Expense - Allocated	(16,269)	(10,962)	(5,307)
99	411100	Deferred Federal Income Tax Exp	23,389	25,413	(2,024)
		SUBTOTAL	7,120	14,451	(7,331)
		Total Deferred Federal Income Tax Expense	(629,136)	(695,626)	66,490

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.379%	32.621%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	24,863	24,863	0	17,536	17,536	0	7,327	7,327
		TOTAL UNDERGROUND STORAGE TAX	0	24,863	24,863	0	17,536	17,536	0	7,327	7,327
		DISTRIBUTION									
99	408110	State Excise Tax	1,263,053	0	1,263,053	1,263,053	0	1,263,053	0	0	0
99	408120	Municipal Occupation & License Tax	1,399,673	0	1,399,673	1,177,142	0	1,177,142	222,531	0	222,531
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	365,308	0	365,308	231,581	0	231,581	133,727	0	133,727
99	409100	State Income Tax	84,117	0	84,117	0	0	0	84,117	0	84,117
		TOTAL DISTRIBUTION TAX	3,112,151	0	3,112,151	2,671,776	0	2,671,776	440,375	0	440,375
		TOTAL TAXES OTHER THAN FIT	3,112,151	24,863	3,137,014	2,671,776	17,536	2,689,312	440,375	7,327	447,702

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Month Ended January 31, 2017
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	35,726,376	35,747,609	0	25,110,998	25,110,998	21,233	10,615,378	10,636,611
		TOTAL INTANGIBLE PLANT	1,823,432	37,606,200	39,429,632	1,022,594	26,432,270	27,454,864	800,838	11,173,930	11,974,768
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,195,606	1,195,606	0	841,490	841,490	0	354,116	354,116
1	351XXX	Structures & Improvements	0	2,055,659	2,055,659	0	1,449,856	1,449,856	0	605,803	605,803
1	352XXX	Wells	0	18,826,492	18,826,492	0	13,278,325	13,278,325	0	5,548,167	5,548,167
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	12,179,173	12,179,173	0	8,589,971	8,589,971	0	3,589,202	3,589,202
1	355000	Measuring & Regulating Equipment	0	849,928	849,928	0	599,454	599,454	0	250,474	250,474
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,144,991	2,144,991	0	1,512,862	1,512,862	0	632,129	632,129
		TOTAL UNDERGROUND STORAGE PLAN	0	38,700,039	38,700,039	0	27,293,367	27,293,367	0	11,406,672	11,406,672
		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	932,775	0	932,775	568,036	0	568,036	364,739	0	364,739
6	376000	Mains	303,932,518	2,512,520	306,445,038	199,179,878	1,748,714	200,928,592	104,752,640	763,806	105,516,446
6	378000	Measuring & Reg Station Equip-General	5,814,323	127,101	5,941,424	3,592,959	88,462	3,681,421	2,221,364	38,639	2,260,003
6	379000	Measuring & Reg Station Equip-City Gate	6,856,127	0	6,856,127	2,352,820	0	2,352,820	4,503,307	0	4,503,307
6	380000	Services	215,473,393	0	215,473,393	146,500,063	0	146,500,063	68,973,330	0	68,973,330
6	381000	Meters	75,873,814	0	75,873,814	52,314,061	0	52,314,061	23,559,753	0	23,559,753
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	3,361,295	0	3,361,295	2,591,300	0	2,591,300	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	612,519,238	2,639,621	615,158,859	407,286,305	1,837,176	409,123,481	205,232,933	802,445	206,035,378
		GENERAL PLANT									
4	389XXX	Land & Land Rights	1,850,292	2,095,574	3,945,866	1,753,267	1,472,916	3,226,183	97,025	622,658	719,683
4	390XXX	Structures & Improvements	5,413,047	23,328,564	28,741,611	3,822,612	16,396,948	20,219,560	1,590,435	6,931,616	8,522,051
4	391XXX	Office Furniture & Equipment	110,753	12,189,482	12,300,235	91,869	8,567,621	8,659,490	18,884	3,621,861	3,640,745
4	392XXX	Transportation Equipment	11,266,401	2,361,249	13,627,650	8,664,646	1,659,651	10,324,297	2,601,755	701,598	3,303,353
4	393000	Stores Equipment	150,831	869,888	1,020,719	117,374	611,418	728,792	33,457	258,470	291,927
4	394000	Tools, Shop & Garage Equipment	2,445,620	5,327,638	7,773,258	1,900,683	3,744,637	5,645,320	544,937	1,583,001	2,127,938

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

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,374	308,878	329,252	15,365	217,101	232,466	5,009	91,777	96,786
4	396XXX	Power Operated Equipment	3,331,897	1,059,263	4,391,160	2,496,077	744,524	3,240,601	835,820	314,739	1,150,559
4	397XXX	Communications Equipment	2,416,999	11,701,553	14,118,552	1,082,998	8,224,671	9,307,669	1,334,001	3,476,882	4,810,883
4	398000	Miscellaneous Equipment	1,106	79,881	80,987	1,106	56,146	57,252	0	23,735	23,735
		TOTAL GENERAL PLANT	27,007,320	59,321,970	86,329,290	19,945,997	41,695,633	61,641,630	7,061,323	17,626,337	24,687,660
		TOTAL PLANT IN SERVICE	641,349,990	138,267,830	779,617,820	428,254,896	97,258,446	525,513,342	213,095,094	41,009,384	254,104,478
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,638,218)	(14,638,218)	0	(10,324,335)	(10,324,335)	0	(4,313,883)	(4,313,883)
G-ADEP		Distribution Plant	(200,328,493)	(1,674,547)	(202,003,040)	(131,850,995)	(1,165,485)	(133,016,480)	(68,477,498)	(509,062)	(68,986,560)
G-ADEP		General Plant	(8,880,999)	(16,379,047)	(25,260,046)	(6,237,365)	(11,512,341)	(17,749,706)	(2,643,634)	(4,866,706)	(7,510,340)
		TOTAL ACCUMULATED DEPRECIATION	(209,209,492)	(32,691,812)	(241,901,304)	(138,088,360)	(23,002,161)	(161,090,521)	(71,121,132)	(9,689,651)	(80,810,783)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(239,534)	(415,057)	(654,591)	(167,464)	(291,731)	(459,195)	(72,070)	(123,326)	(195,396)
G-AAMT		Misc IT Intangible Plant - 3031XX	(11,924)	(9,870,282)	(9,882,206)	0	(6,937,525)	(6,937,525)	(11,924)	(2,932,757)	(2,944,681)
G-AAMT		Underground Storage	0	(240,323)	(240,323)	0	(169,500)	(169,500)	0	(70,823)	(70,823)
G-AAMT		General Plant - 390200, 396200	(2,357)	(26,756)	(29,113)	(1,350)	(18,806)	(20,156)	(1,007)	(7,950)	(8,957)
		TOTAL ACCUMULATED AMORTIZATION	(253,815)	(10,552,418)	(10,806,233)	(168,814)	(7,417,562)	(7,586,376)	(85,001)	(3,134,856)	(3,219,857)
		TOTAL ACCUMULATED DEPR/AMORT	(209,463,307)	(43,244,230)	(252,707,537)	(138,257,174)	(30,419,723)	(168,676,897)	(71,206,133)	(12,824,507)	(84,030,640)
		NET GAS UTILITY PLANT before DFIT	431,886,683	95,023,600	526,910,283	289,997,722	66,838,723	356,836,445	141,888,961	28,184,877	170,073,838
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(98,051,645)	(98,051,645)	0	(66,402,535)	(66,402,535)	0	(31,649,110)	(31,649,110)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(15,398,489)	(15,398,489)	0	(10,819,256)	(10,819,256)	0	(4,579,233)	(4,579,233)
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	(832,452)	(832,452)	0	(563,753)	(563,753)	0	(268,699)	(268,699)
		TOTAL ACCUMULATED DFIT	0	(114,282,586)	(114,282,586)	0	(77,785,544)	(77,785,544)	0	(36,497,042)	(36,497,042)
		NET GAS UTILITY PLANT	431,886,683	(19,258,986)	412,627,697	289,997,722	(10,946,821)	279,050,901	141,888,961	(8,312,165)	133,576,796

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%	69.600%	30.400%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.722%	32.278%

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

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	431,886,683	(19,258,986)	412,627,697	289,997,722	(10,946,821)	279,050,901	141,888,961	(8,312,165)	133,576,796
	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	5,338,470	5,338,470	0	3,765,223	3,765,223	0	1,573,247	1,573,247
4	252000 Customer Advances	(81,232)	1,188	(80,044)	(11,804)	835	(10,969)	(69,428)	353	(69,075)
99	235199 Customer Deposits	(518,140)	0	(518,140)	(518,140)	0	(518,140)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	1,766,522	0	1,766,522	1,766,522	0	1,766,522	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(618,283)	0	(618,283)	(618,283)	0	(618,283)	0	0	0
C-WKC	Working Capital	20,172,059	9,780,136	29,952,195	20,172,059	0	20,172,059	0	9,780,136	9,780,136
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	20,720,926	20,850,858	41,571,784	20,790,354	7,808,177	28,598,531	(69,428)	13,042,681	12,973,253
	NET RATE BASE	452,607,609	1,591,872	454,199,481	310,788,076	(3,138,644)	307,649,432	141,819,533	4,730,516	146,550,049

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	666,203	666,203										
	Hydro (ED-AN)	942,398	942,398										
	Other (ED-AN)	808,474	808,474										
Total Electric Production		2,417,075	2,417,075										
Electric Transmission													
	ED-AN	1,011,281	1,011,281										
Total Electric Transmission		1,011,281	1,011,281										
Electric Distribution													
	ED-AN	3,492	3,492										
	ED-ID	1,381,678	1,381,678										
	ED-WA	2,408,449	2,408,449										
Total Electric Distribution		3,793,619	3,793,619										
Gas Underground Storage													
1	GD-AN	61,625		61,625		61,625	61,625		43,464	43,464		18,161	18,161
	GD-OR	11,031			11,031								
Total Gas Underground Storage		72,656		61,625	11,031		61,625	61,625		43,464	43,464		18,161
Gas Distribution													
6	GD-AN	5,384		5,384		5,384	5,384		3,747	3,747		1,637	1,637
	GD-ID	420,089		420,089		420,089	420,089				420,089		420,089
	GD-WA	850,431		850,431		850,431	850,431	850,431		850,431			
	GD-OR	573,216			573,216								
Total Gas Distribution		1,849,120		1,275,904	573,216		1,270,520	5,384	1,275,904	850,431	3,747	854,178	420,089
General Plant													
	ED-AN	235,927	235,927										
	ED-ID	19,250	19,250										
	ED-WA	69,552	69,552										
7,4	CD-AA	1,474,999	1,037,337	301,564	136,098		301,564	301,564		211,960	211,960		89,604
9,4	CD-AN	83,730	65,149	18,581			18,581	18,581		13,060	13,060		5,521
9	CD-ID	28,848	22,446	6,402		6,402	6,402	6,402				6,402	6,402
9	CD-WA	24,435	19,013	5,422		5,422	5,422	5,422		5,422	5,422		
8,4	GD-AA	24,019		16,467	7,552		16,467	16,467		11,574	11,574		4,893
4	GD-AN	2,982		2,982			2,982	2,982		2,096	2,096		886
	GD-ID	2,345		2,345		2,345	2,345	2,345				2,345	2,345
	GD-WA	15,114		15,114		15,114	15,114	15,114		15,114	15,114		
	GD-OR	15,658			15,658								
Total General Plant		1,996,859	1,468,674	368,877	159,308		29,283	339,594	368,877	20,536	238,690	259,226	8,747
Total Depreciation Expense		11,140,610	8,690,649	1,706,406	743,555		1,299,803	406,603	1,706,406	870,967	285,901	1,156,868	428,836

Allocation Ratios:

Service - Electric Gas-North Gas-South Jurisdiction - Washington

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	69.600%	30.400%

RESULTS OF OPERATIONS	Report ID: G-AMTX-1A
GAS-NORTH AMORTIZATION EXPENSE	
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

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	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	20,003	20,003												
Total Production/Transmission		96,536	96,536												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	513	513												
Total Distribution		2,526	2,526												
General Plant - 303000															
7,4	CD-AA	49,911	35,102	10,204	4,605		10,204	10,204		7,172	7,172		3,032	3,032	
9,4	CD-AN	810	631	179			179	179		126	126		53	53	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		54,710	35,733	13,700	5,277		3,317	10,383	13,700	2,072	7,298	9,370	1,245	3,085	4,330
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	1,899,894	1,336,158	388,433	175,303		388,433	388,433		273,018	273,018		115,415	115,415	
9,4	CD-AN	1,411	1,098	313			313	313		220	220		93	93	
9,4	CD-ID	1,550	1,206	344			344	344				344		344	
	ED-AN	65,092	65,092												
	ED-ID	396	396												
	ED-WA	66,969	66,969												
8,4	GD-AA	25,380		17,400	7,980		17,400	17,400		12,230	12,230		5,170	5,170	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,060,692	1,470,919	406,490	183,283		344	406,146	406,490		285,468	285,468	344	120,678	121,022
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		2,218,486	1,609,717	420,209	188,560		3,661	416,548	420,209	2,072	292,779	294,851	1,589	123,769	125,358

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(295,788,428)	(295,788,428)											
	Hydro (ED-AN)	(123,180,403)	(123,180,403)											
	Other (ED-AN)	(110,147,745)	(110,147,745)											
Total Electric Production		(529,116,576)	(529,116,576)											
Electric Transmission														
	ED-AN	(207,423,233)	(207,423,233)											
Total Electric Transmission		(207,423,233)	(207,423,233)											
Electric Distribution														
	ED-AN	(79,874)	(79,874)											
	ED-ID	(190,747,072)	(190,747,072)											
	ED-WA	(305,213,914)	(305,213,914)											
Total Electric Distribution		(496,040,860)	(496,040,860)											
Gas Underground Storage														
1	GD-AN	(14,638,218)	(14,638,218)		(14,638,218)	(14,638,218)		(10,324,335)	(10,324,335)		(4,313,883)	(4,313,883)		
	GD-OR	(881,303)		(881,303)										
Total Gas Underground Storage		(15,519,521)	(14,638,218)	(881,303)	(14,638,218)	(14,638,218)		(10,324,335)	(10,324,335)		(4,313,883)	(4,313,883)		
Gas Distribution														
6	GD-AN	(1,674,547)	(1,674,547)		(1,674,547)	(1,674,547)		(1,165,485)	(1,165,485)		(509,062)	(509,062)		
	GD-ID	(68,477,498)	(68,477,498)		(68,477,498)	(68,477,498)				(68,477,498)		(68,477,498)		
	GD-WA	(131,850,995)	(131,850,995)		(131,850,995)	(131,850,995)	(131,850,995)		(131,850,995)					
	GD-OR	(102,515,759)		(102,515,759)										
Total Gas Distribution		(304,518,799)	(202,003,040)	(102,515,759)	(200,328,493)	(1,674,547)	(202,003,040)	(131,850,995)	(1,165,485)	(133,016,480)	(68,477,498)	(509,062)	(68,986,560)	
General Plant														
	ED-AN	(45,039,032)	(45,039,032)											
	ED-ID	(8,843,585)	(8,843,585)											
	ED-WA	(18,519,640)	(18,519,640)											
7,4	CD-AA	(48,462,743)	(34,082,878)	(9,908,208)	(4,471,657)	(9,908,208)	(9,908,208)		(6,964,182)	(6,964,182)		(2,944,026)	(2,944,026)	
9,4	CD-AN	(11,345,739)	(8,828,006)	(2,517,733)		(2,517,733)	(2,517,733)		(1,769,639)	(1,769,639)		(748,094)	(748,094)	
9	CD-ID	(5,599,402)	(4,356,839)	(1,242,563)		(1,242,563)	(1,242,563)				(1,242,563)		(1,242,563)	
9	CD-WA	(3,684,828)	(2,867,128)	(817,700)		(817,700)	(817,700)	(817,700)		(817,700)				
8,4	GD-AA	(2,167,782)		(1,486,188)	(681,594)	(1,486,188)	(1,486,188)		(1,044,597)	(1,044,597)		(441,591)	(441,591)	
4	GD-AN	(2,466,918)		(2,466,918)		(2,466,918)	(2,466,918)		(1,733,923)	(1,733,923)		(732,995)	(732,995)	
	GD-ID	(1,401,071)		(1,401,071)		(1,401,071)	(1,401,071)				(1,401,071)		(1,401,071)	
	GD-WA	(5,419,665)		(5,419,665)		(5,419,665)	(5,419,665)	(5,419,665)		(5,419,665)				
	GD-OR	(4,709,943)		(4,709,943)										
Total General Plant		(157,660,348)	(122,537,108)	(25,260,046)	(9,863,194)	(8,880,999)	(16,379,047)	(25,260,046)	(6,237,365)	(11,512,341)	(17,749,706)	(2,643,634)	(4,866,706)	(7,510,340)
Total Accumulated Depreciation		(1,710,279,337)	(1,355,117,777)	(241,901,304)	(113,260,256)	(209,209,492)	(32,691,812)	(241,901,304)	(138,088,360)	(23,002,161)	(161,090,521)	(71,121,132)	(9,689,651)	(80,810,783)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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	69.600%	30.400%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(10,179,621)	(10,179,621)											
Misc Intangible Plt (303000)	ED-AN	(1,382,942)	(1,382,942)											
Total Production/Transmission		(11,562,563)	(11,562,563)											
Distribution														
Franchises (302000)	ED-WA	(170,395)	(170,395)											
Misc Intangible Plt (303000)	ED-WA	(34,667)	(34,667)											
Total Distribution		(205,062)	(205,062)											
General Plant - 303000														
7,4	CD-AA	(1,935,202)	(1,360,989)	(395,652)	(178,561)		(395,652)	(395,652)		(278,092)	(278,092)		(117,560)	(117,560)
9,4	CD-AN	(87,444)	(68,039)	(19,405)			(19,405)	(19,405)		(13,639)	(13,639)		(5,766)	(5,766)
	GD-ID	(72,070)		(72,070)			(72,070)	(72,070)				(72,070)		(72,070)
	GD-WA	(167,464)		(167,464)			(167,464)	(167,464)	(167,464)		(167,464)			
	GD-OR	(80,954)			(80,954)									
Total General Plant - 303000		(2,343,134)	(1,429,028)	(654,591)	(259,515)		(239,534)	(415,057)	(654,591)	(167,464)	(291,731)	(459,195)	(72,070)	(123,326)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(45,403,572)	(31,931,424)	(9,282,760)	(4,189,388)		(9,282,760)	(9,282,760)		(6,524,573)	(6,524,573)		(2,758,187)	(2,758,187)
9,4	CD-AN	(35,615)	(27,712)	(7,903)			(7,903)	(7,903)		(5,555)	(5,555)		(2,348)	(2,348)
9	CD-ID	(53,735)	(41,811)	(11,924)			(11,924)	(11,924)				(11,924)		(11,924)
	ED-AN	(1,395,096)	(1,395,096)											
	ED-ID	(22,930)	(22,930)											
	ED-WA	(2,621,539)	(2,621,539)											
8,4	GD-AA	(845,443)		(579,619)	(265,824)		(579,619)	(579,619)		(407,397)	(407,397)		(172,222)	(172,222)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(50,377,930)	(36,040,512)	(9,882,206)	(4,455,212)		(11,924)	(9,870,282)	(9,882,206)		(6,937,525)	(6,937,525)	(11,924)	(2,932,757)
Gas Underground Storage														
1	GD-AN	(240,323)		(240,323)			(240,323)	(240,323)		(169,500)	(169,500)		(70,823)	(70,823)
Total Gas Underground Storage		(240,323)		(240,323)			(240,323)	(240,323)		(169,500)	(169,500)		(70,823)	(70,823)
General Plant - 390200, 396200														
7,4	CD-AA	(130,867)	(92,036)	(26,756)	(12,075)		(26,756)	(26,756)		(18,806)	(18,806)		(7,950)	(7,950)
9	CD-ID	(4,538)	(3,531)	(1,007)			(1,007)	(1,007)				(1,007)		(1,007)
9	CD-WA	(6,084)	(4,734)	(1,350)			(1,350)	(1,350)	(1,350)		(1,350)			
4	ED-AN	(116,670)	(116,670)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(258,159)	(216,971)	(29,113)	(12,075)		(2,357)	(26,756)	(29,113)	(1,350)	(18,806)	(20,156)	(1,007)	(7,950)
Total Accumulated Amortization		(64,987,171)	(49,454,136)	(10,806,233)	(4,726,802)		(253,815)	(10,552,418)	(10,806,233)	(168,814)	(7,417,562)	(7,586,376)	(85,001)	(3,134,856)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A
For Month Ended January 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		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
99		GD-WA / ID / AN	1,555,599	0	0	0	0	1,555,599	0	0	1,555,599	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	9,918,058	0	0	6,975,172	6,975,172	0	0	2,027,747	2,027,747	0	915,139	915,139
9		CD-WA / ID / AN	1,633,633	693,088	340,200	237,825	1,271,113	197,668	97,025	67,827	362,520	0	0	0
		TOTAL ACCOUNT	14,354,498	706,699	702,479	7,235,771	8,644,949	1,753,267	97,025	2,095,574	3,945,866	848,544	915,139	1,763,683
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,094,586	1,052,423	2,416,083	4,626,080	8,094,586	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,243,077	0	0	0	0	2,243,077	0	0	2,243,077	0	0	0
99		GD-OR / AS	3,624,317	0	0	0	0	0	0	0	0	3,624,317	0	3,624,317
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	102,528,583	0	0	72,106,302	72,106,302	0	0	20,961,969	20,961,969	0	9,460,312	9,460,312
9		CD-WA / ID / AN	24,949,596	5,538,371	5,576,591	8,298,069	19,413,031	1,579,534	1,590,435	2,366,596	5,536,565	0	0	0
		TOTAL ACCOUNT	141,440,159	6,590,794	7,992,674	85,030,451	99,613,919	3,822,611	1,590,435	23,328,565	28,741,611	3,624,317	9,460,312	13,084,629
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	7,564,477	1,843,096	0	5,721,381	7,564,477	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	613,368	0	0	0	0	0	0	420,513	420,513	0	192,855	192,855
7		CD-AA	57,366,862	0	0	40,344,967	40,344,967	0	0	11,728,655	11,728,655	0	5,293,240	5,293,240
9		CD-WA / ID / AN	650,788	322,122	66,212	118,037	506,371	91,869	18,884	33,664	144,417	0	0	0
		TOTAL ACCOUNT	66,202,145	2,165,218	66,212	46,184,385	48,415,815	91,869	18,884	12,189,482	12,300,235	0	5,486,095	5,486,095
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	38,901,987	18,385,923	7,655,224	12,860,840	38,901,987	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,146,076	0	0	0	0	8,085,254	2,365,453	1,695,369	12,146,076	0	0	0
99		GD-OR / AS	4,212,262	0	0	0	0	0	0	0	0	4,212,262	0	4,212,262
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	580,211	0	0	408,051	408,051	0	0	118,624	118,624	0	53,536	53,536
9		CD-WA / ID / AN	6,141,897	2,031,538	828,553	1,918,858	4,778,949	579,391	236,302	547,255	1,362,948	0	0	0
		TOTAL ACCOUNT	61,982,433	20,417,461	8,483,777	15,187,749	44,088,987	8,664,645	2,601,755	2,361,248	13,627,648	4,212,262	53,536	4,265,798

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,878	10,600	14,554	374,724	399,878	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	52,852	0	0	0	0	0	0	0	52,852	0	52,852	
8		GD-AA	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	
9		CD-WA / ID / AN	4,202,421	102,436	117,312	3,050,114	3,269,862	29,214	33,457	869,888	932,559	0	0	
		TOTAL ACCOUNT	4,743,311	113,036	131,866	3,424,838	3,669,740	117,374	33,457	869,888	1,020,719	52,852	0	52,852
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,963,742	828,873	257,812	2,877,057	3,963,742	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,605,966	0	0	0	0	1,896,269	329,246	380,451	2,605,966	0	0	
99		GD-OR / AS	935,306	0	0	0	0	0	0	0	935,306	0	935,306	
8		GD-AA	3,303,892	0	0	0	0	0	0	2,265,082	2,265,082	0	1,038,810	
7		CD-AA	12,890,131	0	0	9,065,372	9,065,372	0	0	2,635,387	2,635,387	0	1,189,372	
9		CD-WA / ID / AN	1,202,386	15,475	756,286	163,804	935,565	4,413	215,691	46,717	266,821	0	0	
		TOTAL ACCOUNT	24,901,423	844,348	1,014,098	12,106,233	13,964,679	1,900,682	544,937	5,327,637	7,773,256	935,306	2,228,182	3,163,488
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	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	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	
		TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	966,254	210,597	26,645	729,012	966,254	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,490	0	0	0	0	14,993	4,890	119,607	139,490	0	0	
99		GD-OR / AS	40,917	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	
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	
9		CD-WA / ID / AN	29,115	1,306	417	20,931	22,654	372	119	5,970	6,461	0	0	
		TOTAL ACCOUNT	1,692,741	211,903	27,062	1,000,074	1,239,039	15,365	5,009	308,877	329,251	40,917	83,534	124,451

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,188,701	14,732,928	9,582,365	7,873,408	32,188,701	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,002,373	0	0	0	0	2,424,160	747,719	830,494	4,002,373	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	38,028,492	14,985,094	9,891,278	8,668,363	33,544,735	2,496,077	835,821	1,059,262	4,391,160	43,834	48,763	92,597
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,902,324	12,662,318	6,192,463	45,047,543	63,902,324	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	0
99		GD-OR / AS	1,225,682	0	0	0	0	0	0	0	0	1,225,682	0	1,225,682
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7		CD-AA	43,587,787	0	0	30,654,419	30,654,419	0	0	8,911,523	8,911,523	0	4,021,845	4,021,845
9		CD-WA / ID / AN	15,058,187	1,378,210	2,942,526	7,395,889	11,716,625	393,063	839,204	2,109,295	3,341,562	0	0	0
		TOTAL ACCOUNT	125,951,645	14,040,528	9,134,989	83,097,851	106,273,368	1,082,998	1,334,001	11,701,553	14,118,552	1,225,682	4,334,043	5,559,725
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	141,145	0	0	141,145	141,145	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	385,294	0	0	270,970	270,970	0	0	78,773	78,773	0	35,551	35,551
9		CD-WA / ID / AN	9,978	3,880	0	3,884	7,764	1,106	0	1,108	2,214	0	0	0
		TOTAL ACCOUNT	538,784	3,880	0	415,999	419,879	1,106	0	79,881	80,987	2,367	35,551	37,918
		TOTAL GENERAL PLANT	479,886,889	60,078,961	37,444,435	262,402,972	359,926,368	19,945,994	7,061,324	59,321,967	86,329,285	10,986,081	22,645,155	33,631,236

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	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		
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0		
8		GD-AA	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	828,945		
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0		
		TOTAL ACCOUNT	22,028,222	335,477	0	16,755,655	17,091,132	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	7,857,554	4,105,236	23,524	3,728,794	7,857,554	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	1,243,567	0	0	0	0	0	0	852,565	852,565	391,002		
7		CD-AA	63,143,908	0	0	44,407,848	44,407,848	0	0	12,909,772	12,909,772	5,826,288		
9		CD-WA / ID / AN	181,731	0	74,450	66,953	141,403	0	21,233	19,095	40,328	0	0	
		TOTAL ACCOUNT	72,426,760	4,105,236	97,974	48,203,595	52,406,805	0	21,233	13,781,432	13,802,665	0	6,217,290	6,217,290
	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	6,505,275	0	0	4,575,030	4,575,030	0	0	1,330,003	1,330,003	600,242		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,505,275	0	0	4,575,030	4,575,030	0	0	1,330,003	1,330,003	0	600,242	600,242
	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	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		201,791,461	4,440,713	97,974	140,446,849	144,985,536	1,022,594	800,838	37,606,198	39,429,630	426,123	16,950,172	17,376,295

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 ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended January 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(74,576,741)	(52,448,330)	(15,247,215)	(6,881,196)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(681,692)	(530,418)	(151,274)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(75,258,433)</u>	<u>(52,978,748)</u>	<u>(15,398,489)</u>	<u>(6,881,196)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
For Month Ended January 31, 2017
Average of Monthly Averages Basis

Report ID: C-WKC-1A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,104,002	3,104,002					3,104,002
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			(8)	(8)					(8)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			26	26					26
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	88,470,107	45,370,206		133,840,313	68,298,048	35,590,070	20,172,059	9,780,136	
TOTAL		88,470,107	45,370,206	3,104,020	136,944,333	68,298,048	35,590,070	20,172,059	9,780,136	3,104,020

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						