

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	6,969,014	4,840,457	2,128,557
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	6,969,014	4,840,457	2,128,557
G-APL	Gas Net Adjusted Rate Base	455,794,164	309,149,571	146,644,593
	RATE OF RETURN	1.529%	1.566%	1.452%

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			Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES For Month Ended February 28, 2017 Average of Monthly Averages Basis			

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	2-01-2017 thru 02-28-2017	240,943 100.000%	159,574 66.229%	81,369 33.771%
3	G-OPS	Direct Distribution Operating Expense Percent	2-01-2017 thru 02-28-2017	1,045,838 100.000%	656,530 62.775%	389,308 37.225%
	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	2-01-2017 thru 02-28-2017	38,791,701 100.000%	27,437,370 70.730%	11,354,331 29.270%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 2017

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended February 28, 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 February 28, 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	2-01-2017 thru 02-28-2017	1,715,463	1,164,080	551,383	
			100.000%	67.858%	32.142%	
12	Net Gas Plant (before DFIT) - AMA Percent	01-01-2017 thru 02-28-2017	528,527,275	358,517,835	170,009,440	
			100.000%	67.833%	32.167%	
13	G-PLT Net Gas General Plant - AMA Percent	01-01-2017 thru 02-28-2017	61,690,354	44,616,379	17,073,975	
			100.000%	72.323%	27.677%	
14	Net Allocated Schedule M's - AMA Percent	2-01-2017 thru 02-28-2017	-4,317,029	-2,910,812	-1,406,217	
			100.000%	67.426%	32.574%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	24,460,708	0	24,460,708	17,715,186	0	17,715,186	6,745,522	0	6,745,522
99	4812XX Commercial - Firm & Interruptible	11,905,549	0	11,905,549	8,836,598	0	8,836,598	3,068,951	0	3,068,951
99	4813XX Industrial-Firm	463,809	0	463,809	247,475	0	247,475	216,334	0	216,334
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	53,748	0	53,748	48,861	0	48,861	4,887	0	4,887
99	499XXX Unbilled Revenue	(5,314,816)	0	(5,314,816)	(3,785,022)	0	(3,785,022)	(1,529,794)	0	(1,529,794)
	TOTAL SALES TO ULTIMATE CUSTOMERS	31,568,998	0	31,568,998	23,063,098	0	23,063,098	8,505,900	0	8,505,900
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	4,857,917	0	4,857,917	3,436,005	0	3,436,005	1,421,912	0	1,421,912
4	488000 Miscellaneous Service Revenues	1,423	0	1,423	775	0	775	648	0	648
99	4893XX Transportation Revenues	616,844	0	616,844	554,768	0	554,768	62,076	0	62,076
99	493000 Rent from Gas Property	216	0	216	216	0	216	0	0	0
4	495XXX Other Gas Revenues	(826,089)	14,877	(811,212)	(940,516)	10,457	(930,059)	114,427	4,420	118,847
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	4,650,311	14,877	4,665,188	3,051,248	10,457	3,061,705	1,599,063	4,420	1,603,483
	TOTAL GAS REVENUES	36,219,309	14,877	36,234,186	26,114,346	10,457	26,124,803	10,104,963	4,420	10,109,383
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	13,443,415	0	13,443,415	9,652,760	0	9,652,760	3,790,655	0	3,790,655
99	808XXX Net Natural Gas Storage Transactions	2,289,855	0	2,289,855	1,619,615	0	1,619,615	670,240	0	670,240
99	811000 Gas Used for Products Extraction	(96,409)	0	(96,409)	(68,190)	0	(68,190)	(28,219)	0	(28,219)
10	813000 Other Gas Expenses	0	79,766	79,766	0	54,487	54,487	0	25,279	25,279
99	813010 Gas Technology Institute (GTI) Expenses	16,429	0	16,429	11,954	0	11,954	4,475	0	4,475
	TOTAL PRODUCTION EXPENSES	15,653,290	79,766	15,733,056	11,216,139	54,487	11,270,626	4,437,151	25,279	4,462,430
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	2,176	2,176	0	1,535	1,535	0	641	641
1	824000 Other Expenses	0	51,670	51,670	0	36,443	36,443	0	15,227	15,227
1	837000 Other Equipment	0	32,127	32,127	0	22,659	22,659	0	9,468	9,468
	TOTAL UNDERGROUND STORAGE OPER EXP	0	85,973	85,973	0	60,637	60,637	0	25,336	25,336
G-DEPX	Depreciation Expense-Underground Storage	0	62,813	62,813	0	44,302	44,302	0	18,511	18,511
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	7,313	7,313	0	5,158	5,158	0	2,155	2,155
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	70,145	70,145	0	49,473	49,473	0	20,672	20,672

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 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	156,118	156,118	0	110,110	110,110	0	46,008	46,008

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 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	24,610	109,890	134,500	18,428	68,983	87,411	6,182	40,907	47,089
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	320,964	73,732	394,696	142,156	46,285	188,441	178,808	27,447	206,255
3	875000 Measuring & Reg Sta Exp-General	17,245	0	17,245	10,231	0	10,231	7,014	0	7,014
3	876000 Measuring & Reg Sta Exp-Industrial	1,380	0	1,380	195	0	195	1,185	0	1,185
3	877000 Measuring & Reg Sta Exp-City Gate	2,740	0	2,740	2,078	0	2,078	662	0	662
3	878000 Meter & House Regulator Expenses	2,894	0	2,894	375	0	375	2,519	0	2,519
3	879000 Customer Installation Expenses	188,618	9,572	198,190	125,489	6,009	131,498	63,129	3,563	66,692
3	880000 Other Expenses	222,087	63,147	285,234	149,930	39,641	189,571	72,157	23,506	95,663
3	881000 Rents	0	2,756	2,756	0	1,730	1,730	0	1,026	1,026
	MAINTENANCE									
3	885000 Supervision & Engineering	7,099	0	7,099	2,945	0	2,945	4,154	0	4,154
3	887000 Mains	30,474	0	30,474	31,501	0	31,501	(1,027)	0	(1,027)
3	889000 Measuring & Reg Sta Exp-General	1,366	313	1,679	(2,059)	196	(1,863)	3,425	117	3,542
3	890000 Measuring & Reg Sta Exp-Industrial	5,259	0	5,259	6,459	0	6,459	(1,200)	0	(1,200)
3	891000 Measuring & Reg Sta Exp-City Gate	3,125	0	3,125	1,295	0	1,295	1,830	0	1,830
3	892000 Services	110,094	0	110,094	91,863	0	91,863	18,231	0	18,231
3	893000 Meters & House Regulators	107,883	38,776	146,659	75,644	24,342	99,986	32,239	14,434	46,673
3	894000 Other Equipment	0	19,066	19,066	0	11,969	11,969	0	7,097	7,097
	TOTAL DISTRIBUTION OPERATING EXP	1,045,838	317,252	1,363,090	656,530	199,155	855,685	389,308	118,097	507,405
G-DEPX	Depreciation Expense-Distribution	1,279,466	5,384	1,284,850	857,493	3,808	861,301	421,973	1,576	423,549
G-OTX	Taxes Other Than FIT	2,673,368	0	2,673,368	2,296,908	0	2,296,908	376,460	0	376,460
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	3,952,834	5,384	3,958,218	3,154,401	3,808	3,158,209	798,433	1,576	800,009
	TOTAL DISTRIBUTION EXPENSES	4,998,672	322,636	5,321,308	3,810,931	202,963	4,013,894	1,187,741	119,673	1,307,414

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For Month Ended February 28, 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	17,200	17,200	0	11,391	11,391	0	5,809	5,809
2	902000	Meter Reading Expenses	158,351	8,256	166,607	146,963	5,468	152,431	11,388	2,788	14,176
2	903XXX	Customer Records & Collection Expenses	88,442	392,660	481,102	62,073	260,055	322,128	26,369	132,605	158,974
2	904000	Uncollectible Accounts	0	167,105	167,105	0	110,672	110,672	0	56,433	56,433
2	905000	Misc Customer Accounts	0	18,466	18,466	0	12,230	12,230	0	6,236	6,236
	TOTAL CUSTOMER ACCOUNTS EXPENSES		246,793	603,687	850,480	209,036	399,816	608,852	37,757	203,871	241,628
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	1,448,786	7,808	1,456,594	1,267,687	5,171	1,272,858	181,099	2,637	183,736
2	909000	Advertising	0	39,843	39,843	0	26,388	26,388	0	13,455	13,455
2	910000	Misc Customer Service & Info Exp	0	22,261	22,261	0	14,743	14,743	0	7,518	7,518
	TOTAL CUSTOMER SERVICE & INFO EXP		1,448,786	69,912	1,518,698	1,267,687	46,302	1,313,989	181,099	23,610	204,709
	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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AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	11,509	659,221	670,730	7,653	463,347	471,000	3,856	195,874	199,730
4	921000	Office Supplies & Expenses	519	83,301	83,820	519	58,550	59,069	0	24,751	24,751
4	922000	Admin. Expenses Transferred - Credit	0	(1,604)	(1,604)	0	(1,127)	(1,127)	0	(477)	(477)
4	923000	Outside Services Employed	18,947	160,175	179,122	18,947	112,582	131,529	0	47,593	47,593
4	924000	Property Insurance Premium	0	11,999	11,999	0	8,434	8,434	0	3,565	3,565
4	925XXX	Injuries and Damages	5,275	70,402	75,677	5,275	49,483	54,758	0	20,919	20,919
4	926XXX	Employee Pensions and Benefits	0	22,492	22,492	0	15,809	15,809	0	6,683	6,683
4	928000	Regulatory Commission Expenses	54,900	16,842	71,742	38,464	11,838	50,302	16,436	5,004	21,440
4	930000	Miscellaneous General Expenses	803	41,133	41,936	666	28,911	29,577	137	12,222	12,359
4	931000	Rents	620	29,323	29,943	620	20,610	21,230	0	8,713	8,713
4	935000	Maintenance of General Plant	33,260	234,036	267,296	24,627	164,497	189,124	8,633	69,539	78,172
TOTAL ADMIN & GEN OPERATING EXP			125,833	1,327,320	1,453,153	96,771	932,934	1,029,705	29,062	394,386	423,448
G-DEPX	Depreciation Expense-General Plant		29,210	338,590	367,800	20,492	237,985	258,477	8,718	100,605	109,323
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	415,748	416,092	0	292,217	292,217	344	123,531	123,875
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	(404)	0	(404)	0	0	0	(404)	0	(404)
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			46,478	764,721	811,199	22,564	537,500	560,064	23,914	227,221	251,135
TOTAL ADMIN & GENERAL EXPENSES			172,311	2,092,041	2,264,352	119,335	1,470,434	1,589,769	52,976	621,607	674,583
TOTAL EXPENSES BEFORE FIT			22,519,852	3,324,160	25,844,012	16,623,128	2,284,112	18,907,240	5,896,724	1,040,048	6,936,772
NET OPERATING INCOME (LOSS) BEFORE FIT					10,390,174	7,217,563		3,172,611			
G-FIT	FEDERAL INCOME TAX				2,505,745	1,919,693		586,052			
G-FIT	DEFERRED FEDERAL INCOME TAX				917,087	458,649		458,438			
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,672)	(1,236)		(436)			
GAS NET OPERATING INCOME (LOSS)					6,969,014	4,840,457		2,128,557			

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended February 28, 2017	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

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

	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
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ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.530%			29.470%	
G-ALL 2	Number of Customers		100.000%		66.229%			33.771%	
G-ALL 3	Direct Distribution Operating Expense		100.000%		62.775%			37.225%	
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 February 28, 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	14,877	19,265	4,388	10,457	14,845	0	4,420	4,420
4	495028	DEFERRED EXCHANGE RESERVATION	375,001	0	375,001	265,238	0	265,238	109,763	0	109,763
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	301,178	0	301,178	123,792	0	123,792	177,386	0	177,386
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(503,113)	0	(503,113)	(501,049)	0	(501,049)	(2,064)	0	(2,064)
4	495329	AMORTIZATION RES DECOUPLING DE	(535,233)	0	(535,233)	(535,233)	0	(535,233)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	(314,509)	0	(314,509)	(143,851)	0	(143,851)	(170,658)	0	(170,658)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(153,801)	0	(153,801)	(153,801)	0	(153,801)	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	(826,089)	14,877	(811,212)	(940,516)	10,457	(930,059)	114,427	4,420	118,847

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
ALLOCATION OF PURCHASED GAS COSTS
For Month Ended February 28, 2017
Average of Monthly Averages Basis

Report ID:
G-804-1A

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	10,260,192	0	10,260,192	7,254,670	0	7,254,670	3,005,522	0	3,005,522
1	804001	Pipeline Demand Costs	2,128,840	0	2,128,840	1,501,471	0	1,501,471	627,369	0	627,369
1	804002	Transport Variable Charges	107,798	0	107,798	76,030	0	76,030	31,768	0	31,768
6	804010	Gas Costs - Fixed Hedge	41,213	0	41,213	29,150	0	29,150	12,063	0	12,063
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	46,400	0	46,400	32,819	0	32,819	13,581	0	13,581
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	697,370	0	697,370	493,250	0	493,250	204,120	0	204,120
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	723,815	0	723,815	511,954	0	511,954	211,861	0	211,861
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(3,344,745)	0	(3,344,745)	(2,304,354)	0	(2,304,354)	(1,040,391)	0	(1,040,391)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	2,782,532	0	2,782,532	2,057,770	0	2,057,770	724,762	0	724,762
		TOTAL PURCHASED GAS COSTS	13,443,415	0	13,443,415	9,652,760	0	9,652,760	3,790,655	0	3,790,655

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	70.730%	29.270%
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 February 28, 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	20,561	7,808	28,369	16,557	5,171	21,728	4,004	2,637	6,641
99	908600	Public Purpose Tariff Rider Expense Offset	1,695,330	0	1,695,330	1,480,053	0	1,480,053	215,277	0	215,277
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(267,105)	0	(267,105)	(228,923)	0	(228,923)	(38,182)	0	(38,182)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			1,448,786	7,808	1,456,594	1,267,687	5,171	1,272,858	181,099	2,637	183,736

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.229%	33.771%
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 February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.222%	5.186%
	Total Cost of Debt		2.750%	2.731%
	Total Weighted Cost		2.750%	2.731%
G-APL	Net Rate Base	455,794,164	309,149,571	146,644,593
	Interest Deduction for FIT Calculation	12,506,477	8,501,613	4,004,864
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 February 28, 2017				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	36,234,186	26,124,803	10,109,383
G-OPS	Operating & Maintenance Expense	21,004,450	15,139,494	5,864,956
G-OPS	Book Deprec/Amort and Reg Amortizations	2,158,881	1,465,680	693,201
G-OTX	Taxes Other than FIT	2,680,681	2,302,066	378,615
	Net Operating Income Before FIT	10,390,174	7,217,563	3,172,611
G-INT	Less: Interest Expense	1,042,207	708,468	333,739
G-SCM	Schedule M Adjustments	(2,188,694)	(1,024,257)	(1,164,437)
	Taxable Net Operating Income	7,159,273	5,484,838	1,674,435
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,505,745	1,919,693	586,052
G-DTE	Deferred FIT	917,087	458,649	458,438
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	3,421,160	2,377,106	1,044,054
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID: G-SCM-1A
GAS SCHEDULE M ITEMS		
For Month Ended February 28, 2017 Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,312,337	832,938	2,145,275	880,057	585,624	1,465,681	432,280	247,314	679,594
12	997001	Contributions In Aid of Construction	0	150,416	150,416	0	102,032	102,032	0	48,384	48,384
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	48,057	48,057	0	33,778	33,778	0	14,279	14,279
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(562,213)	0	(562,213)	(246,584)	0	(246,584)	(315,629)	0	(315,629)
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	16,789	16,789	0	7,962	7,962
4	997020	FAS87 Current Pension Accrual	0	229,987	229,987	0	161,651	161,651	0	68,336	68,336
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	1,205,478	0	1,205,478	1,210,142	0	1,210,142	(4,664)	0	(4,664)
12	997032	Interest Rate Swaps	0	55,046	55,046	0	37,339	37,339	0	17,707	17,707
4	997033	DSM Tariff Rider	830,002	0	830,002	675,633	0	675,633	154,369	0	154,369
12	997048	AFUDC	0	(118,633)	(118,633)	0	(80,472)	(80,472)	0	(38,161)	(38,161)
11	997049	Tax Depreciation	0	(4,976,567)	(4,976,567)	0	(3,376,999)	(3,376,999)	0	(1,599,568)	(1,599,568)
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	(267,105)	0	(267,105)	(228,923)	0	(228,923)	(38,182)	0	(38,182)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	17,443	17,443	0	11,836	11,836	0	5,607	5,607
4	997081	Deferred Compensation	0	59,360	59,360	0	41,722	41,722	0	17,638	17,638
4	997082	Meal Disallowances	0	7,779	7,779	0	5,468	5,468	0	2,311	2,311
4	997083	Paid Time Off	0	20,921	20,921	0	14,705	14,705	0	6,216	6,216
2	997084	Customer Uncollectibles	0	65,682	65,682	0	43,501	43,501	0	22,181	22,181
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	(253,736)	(253,736)	0	(120,324)	(120,324)
12	997102	Amort Idaho Earnings Test (254229)	(404)	0	(404)	0	0	0	(404)	0	(404)
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	(403,770)	0	(403,770)	(403,770)	0	(403,770)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	2,518,499	(4,317,030)	(2,188,694)	1,886,555	(2,910,812)	(1,024,257)	241,781	(1,406,218)	(1,164,437)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.229%	33.771%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	70.730%	29.270%
G-ALL	11	Book Depreciation	100.000%	67.858%	32.142%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.833%	32.167%
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 February 28, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,253,774	845,370	408,404
99	410100	Deferred Federal Income Tax Exp	(379,087)	(432,398)	53,311
		SUBTOTAL	874,687	412,972	461,715
14	411100	Deferred Federal Income Tax Expense - Allocated	(51,087)	(34,446)	(16,641)
99	411100	Deferred Federal Income Tax Exp	93,487	80,123	13,364
		SUBTOTAL	42,400	45,677	(3,277)
		Total Deferred Federal Income Tax Expense	917,087	458,649	458,438

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.426%	32.574%
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 February 28, 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	7,313	7,313	0	5,158	5,158	0	2,155	2,155
		TOTAL UNDERGROUND STORAGE TAX	0	7,313	7,313	0	5,158	5,158	0	2,155	2,155
		DISTRIBUTION									
99	408110	State Excise Tax	1,051,983	0	1,051,983	1,051,983	0	1,051,983	0	0	0
99	408120	Municipal Occupation & License Tax	1,178,553	0	1,178,553	993,412	0	993,412	185,141	0	185,141
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	385,239	0	385,239	251,513	0	251,513	133,726	0	133,726
99	409100	State Income Tax	57,593	0	57,593	0	0	0	57,593	0	57,593
		TOTAL DISTRIBUTION TAX	2,673,368	0	2,673,368	2,296,908	0	2,296,908	376,460	0	376,460
		TOTAL TAXES OTHER THAN FIT	2,673,368	7,313	2,680,681	2,296,908	5,158	2,302,066	376,460	2,155	378,615

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 February 28, 2017
 Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	36,241,026	36,262,259	0	25,472,730	25,472,730	21,233	10,768,296	10,789,529
TOTAL INTANGIBLE PLANT			1,823,432	38,120,850	39,944,282	1,022,594	26,794,002	27,816,596	800,838	11,326,848	12,127,686
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	2,094,553	2,094,553	0	1,477,288	1,477,288	0	617,265	617,265
1	352XXX	Wells	0	18,865,386	18,865,386	0	13,305,757	13,305,757	0	5,559,629	5,559,629
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	12,218,066	12,218,066	0	8,617,402	8,617,402	0	3,600,664	3,600,664
1	355000	Measuring & Regulating Equipment	0	888,822	888,822	0	626,886	626,886	0	261,936	261,936
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,183,885	2,183,885	0	1,540,294	1,540,294	0	643,591	643,591
TOTAL UNDERGROUND STORAGE PLAN			0	38,894,508	38,894,508	0	27,430,526	27,430,526	0	11,463,982	11,463,982
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	933,086	0	933,086	568,347	0	568,347	364,739	0	364,739
6	376000	Mains	304,503,945	2,512,521	307,016,466	199,664,839	1,777,106	201,441,945	104,839,106	735,415	105,574,521
6	378000	Measuring & Reg Station Equip-General	5,819,536	127,100	5,946,636	3,596,514	89,898	3,686,412	2,223,022	37,202	2,260,224
6	379000	Measuring & Reg Station Equip-City Gate	6,858,647	0	6,858,647	2,353,719	0	2,353,719	4,504,928	0	4,504,928
6	380000	Services	216,574,060	0	216,574,060	147,325,947	0	147,325,947	69,248,113	0	69,248,113
6	381000	Meters	75,886,459	0	75,886,459	52,302,275	0	52,302,275	23,584,184	0	23,584,184
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	3,361,319	0	3,361,319	2,591,324	0	2,591,324	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			614,212,045	2,639,621	616,851,666	408,590,153	1,867,004	410,457,157	205,621,892	772,617	206,394,509
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,800,161	2,095,574	4,895,735	2,703,136	1,472,916	4,176,052	97,025	622,658	719,683
4	390XXX	Structures & Improvements	5,421,771	22,888,570	28,310,341	3,832,104	16,087,689	19,919,793	1,589,667	6,800,881	8,390,548
4	391XXX	Office Furniture & Equipment	110,760	12,248,823	12,359,583	91,876	8,609,330	8,701,206	18,884	3,639,493	3,658,377
4	392XXX	Transportation Equipment	11,264,097	2,390,055	13,654,152	8,661,884	1,679,898	10,341,782	2,602,213	710,157	3,312,370
4	393000	Stores Equipment	149,462	872,996	1,022,458	117,009	613,603	730,612	32,453	259,393	291,846
4	394000	Tools, Shop & Garage Equipment	2,417,139	5,324,906	7,742,045	1,880,908	3,742,717	5,623,625	536,231	1,582,189	2,118,420

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended February 28, 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	20,045	308,437	328,482	15,117	216,791	231,908	4,928	91,646	96,574
4	396XXX	Power Operated Equipment	3,297,559	1,059,263	4,356,822	2,461,739	744,524	3,206,263	835,820	314,739	1,150,559
4	397XXX	Communications Equipment	2,417,337	11,709,753	14,127,090	1,083,335	8,230,434	9,313,769	1,334,002	3,479,319	4,813,321
4	398000	Miscellaneous Equipment	1,106	79,869	80,975	1,106	56,138	57,244	0	23,731	23,731
		TOTAL GENERAL PLANT	27,899,437	58,978,246	86,877,683	20,848,214	41,454,040	62,302,254	7,051,223	17,524,206	24,575,429
		TOTAL PLANT IN SERVICE	643,934,914	138,633,225	782,568,139	430,460,961	97,545,572	528,006,533	213,473,953	41,087,653	254,561,606
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,700,437)	(14,700,437)	0	(10,368,218)	(10,368,218)	0	(4,332,219)	(4,332,219)
G-ADEP		Distribution Plant	(201,271,030)	(1,679,931)	(202,950,961)	(132,381,940)	(1,188,215)	(133,570,155)	(68,889,090)	(491,716)	(69,380,806)
G-ADEP		General Plant	(8,946,119)	(16,212,097)	(25,158,216)	(6,270,722)	(11,394,997)	(17,665,719)	(2,675,397)	(4,817,100)	(7,492,497)
		TOTAL ACCUMULATED DEPRECIATION	(210,217,149)	(32,592,465)	(242,809,614)	(138,652,662)	(22,951,430)	(161,604,092)	(71,564,487)	(9,641,035)	(81,205,522)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(242,851)	(425,441)	(668,292)	(169,536)	(299,030)	(468,566)	(73,315)	(126,411)	(199,726)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(12,268)	(10,281,232)	(10,293,500)	0	(7,226,369)	(7,226,369)	(12,268)	(3,054,863)	(3,067,131)
G-AAAMT		Underground Storage	0	(240,343)	(240,343)	0	(169,514)	(169,514)	0	(70,829)	(70,829)
G-AAAMT		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	(257,476)	(10,973,772)	(11,231,248)	(170,886)	(7,713,719)	(7,884,605)	(86,590)	(3,260,053)	(3,346,643)
		TOTAL ACCUMULATED DEPR/AMORT	(210,474,625)	(43,566,237)	(254,040,862)	(138,823,548)	(30,665,149)	(169,488,697)	(71,651,077)	(12,901,088)	(84,552,165)
		NET GAS UTILITY PLANT before DFIT	433,460,289	95,066,988	528,527,277	291,637,413	66,880,423	358,517,836	141,822,876	28,186,565	170,009,441
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(98,915,811)	(98,915,811)	0	(67,097,562)	(67,097,562)	0	(31,818,249)	(31,818,249)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(15,770,511)	(15,770,511)	0	(11,080,882)	(11,080,882)	0	(4,689,629)	(4,689,629)
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	(823,789)	(823,789)	0	(558,801)	(558,801)	0	(264,988)	(264,988)
		TOTAL ACCUMULATED DFIT	0	(115,510,111)	(115,510,111)	0	(78,737,245)	(78,737,245)	0	(36,772,866)	(36,772,866)
		NET GAS UTILITY PLANT	433,460,289	(20,443,123)	413,017,166	291,637,413	(11,856,822)	279,780,591	141,822,876	(8,586,301)	133,236,575

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%	70.730%	29.270%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.833%	32.167%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended February 28, 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	433,460,289	(20,443,123)	413,017,166	291,637,413	(11,856,822)	279,780,591	141,822,876	(8,586,301)	133,236,575
	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	2,680,899	2,680,899	0	1,890,838	1,890,838	0	790,061	790,061
4	252000 Customer Advances	(81,232)	(1,458)	(82,690)	(11,804)	(1,025)	(12,829)	(69,428)	(433)	(69,861)
99	235199 Customer Deposits	(521,503)	0	(521,503)	(521,503)	0	(521,503)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	2,290,902	0	2,290,902	2,290,902	0	2,290,902	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(801,816)	0	(801,816)	(801,816)	0	(801,816)	0	0	0
C-WKC	Working Capital	22,481,269	10,998,873	33,480,142	22,481,269	0	22,481,269	0	10,998,873	10,998,873
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	23,367,620	19,409,378	42,776,998	23,437,048	5,931,932	29,368,980	(69,428)	13,477,446	13,408,018
	NET RATE BASE	456,827,909	(1,033,745)	455,794,164	315,074,461	(5,924,890)	309,149,571	141,753,448	4,891,145	146,644,593

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 February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	668,284	668,284											
	Hydro (ED-AN)	939,988	939,988											
	Other (ED-AN)	808,583	808,583											
Total Electric Production		2,416,855	2,416,855											
Electric Transmission														
	ED-AN	1,014,617	1,014,617											
Total Electric Transmission		1,014,617	1,014,617											
Electric Distribution														
	ED-AN	3,546	3,546											
	ED-ID	1,388,207	1,388,207											
	ED-WA	2,422,622	2,422,622											
Total Electric Distribution		3,814,375	3,814,375											
Gas Underground Storage														
1	GD-AN	62,813		62,813		62,813	62,813		44,302	44,302		18,511	18,511	
	GD-OR	11,165		11,165										
Total Gas Underground Storage		73,978		62,813	11,165		62,813	62,813		44,302	44,302		18,511	18,511
Gas Distribution														
6	GD-AN	5,384		5,384		5,384	5,384		3,808	3,808		1,576	1,576	
	GD-ID	421,973		421,973	421,973		421,973				421,973		421,973	
	GD-WA	857,493		857,493	857,493		857,493	857,493		857,493				
	GD-OR	579,317		579,317			579,317							
Total Gas Distribution		1,864,167		1,284,850	579,317	1,279,466	5,384	1,284,850	857,493	3,808	861,301	421,973	1,576	423,549
General Plant														
	ED-AN	240,422	240,422											
	ED-ID	19,371	19,371											
	ED-WA	55,039	55,039											
7,4	CD-AA	1,469,938	1,033,778	300,529	135,631		300,529	300,529		211,233	211,233		89,296	89,296
9,4	CD-AN	82,786	64,415	18,371			18,371	18,371		12,912	12,912		5,459	5,459
9	CD-ID	28,854	22,451	6,403		6,403		6,403				6,403		6,403
9	CD-WA	24,461	19,033	5,428		5,428		5,428	5,428		5,428			
8,4	GD-AA	24,296		16,657	7,639		16,657	16,657		11,708	11,708		4,949	4,949
4	GD-AN	3,033		3,033			3,033	3,033		2,132	2,132		901	901
	GD-ID	2,315		2,315		2,315		2,315				2,315		2,315
	GD-WA	15,064		15,064		15,064		15,064	15,064		15,064			
	GD-OR	15,572		15,572										
Total General Plant		1,981,151	1,454,509	367,800	158,842	29,210	338,590	367,800	20,492	237,985	258,477	8,718	100,605	109,323
Total Depreciation Expense		11,165,143	8,700,356	1,715,463	749,324	1,308,676	406,787	1,715,463	877,985	286,095	1,164,080	430,691	120,692	551,383

Allocation Ratios:

Service -

Electric

Gas-North

Gas-South

Jurisdiction -
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Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended February 28, 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	70.730%	29.270%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Month Ended February 28, 2017
Average of Monthly Averages Basis

Report ID:
G-AMTX-1A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
Production/Transmission																
	Franchises (302000)	ED-AN	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						
	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		1,946,842	1,369,175	398,032	179,635		398,032	398,032		279,765	279,765		118,267	118,267	
9,4	CD-AN		1,423	1,107	316			316	316		222	222		94	94	
9,4	CD-ID		1,550	1,206	344			344	344				344		344	
	ED-AN		65,159	65,159												
	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			2,107,719	1,504,012	416,092	187,615		344	415,748	416,092		292,217	292,217	344	123,531	123,875
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			2,265,513	1,642,810	429,811	192,892		3,661	426,150	429,811	2,072	299,528	301,600	1,589	126,622	128,211

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 February 28, 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)	(296,455,671)	(296,455,671)											
	Hydro (ED-AN)	(124,074,112)	(124,074,112)											
	Other (ED-AN)	(110,947,596)	(110,947,596)											
Total Electric Production		(531,477,379)	(531,477,379)											
Electric Transmission														
	ED-AN	(207,537,680)	(207,537,680)											
Total Electric Transmission		(207,537,680)	(207,537,680)											
Electric Distribution														
	ED-AN	(83,394)	(83,394)											
	ED-ID	(191,745,595)	(191,745,595)											
	ED-WA	(306,093,279)	(306,093,279)											
Total Electric Distribution		(497,922,268)	(497,922,268)											
Gas Underground Storage														
1	GD-AN	(14,700,437)	(14,700,437)		(14,700,437)	(14,700,437)		(10,368,218)	(10,368,218)		(4,332,219)	(4,332,219)		
	GD-OR	(892,400)		(892,400)										
Total Gas Underground Storage		(15,592,837)	(14,700,437)	(892,400)	(14,700,437)	(14,700,437)		(10,368,218)	(10,368,218)		(4,332,219)	(4,332,219)		
Gas Distribution														
6	GD-AN	(1,679,931)	(1,679,931)		(1,679,931)	(1,679,931)		(1,188,215)	(1,188,215)		(491,716)	(491,716)		
	GD-ID	(68,889,090)	(68,889,090)		(68,889,090)	(68,889,090)				(68,889,090)		(68,889,090)		
	GD-WA	(132,381,940)	(132,381,940)		(132,381,940)	(132,381,940)	(132,381,940)		(132,381,940)					
	GD-OR	(102,838,796)		(102,838,796)										
Total Gas Distribution		(305,789,757)	(202,950,961)	(102,838,796)	(201,271,030)	(1,679,931)	(202,950,961)	(132,381,940)	(1,188,215)	(133,570,155)	(68,889,090)	(491,716)	(69,380,806)	
General Plant														
	ED-AN	(45,412,317)	(45,412,317)											
	ED-ID	(8,876,307)	(8,876,307)											
	ED-WA	(17,856,460)	(17,856,460)											
7,4	CD-AA	(47,474,079)	(33,387,571)	(9,706,075)	(4,380,433)	(9,706,075)	(9,706,075)		(6,822,109)	(6,822,109)		(2,883,966)	(2,883,966)	
9,4	CD-AN	(11,331,653)	(8,817,046)	(2,514,607)		(2,514,607)	(2,514,607)		(1,767,442)	(1,767,442)		(747,165)	(747,165)	
9	CD-ID	(5,638,242)	(4,387,060)	(1,251,182)		(1,251,182)	(1,251,182)				(1,251,182)		(1,251,182)	
9	CD-WA	(3,700,702)	(2,879,479)	(821,223)		(821,223)	(821,223)	(821,223)		(821,223)				
8,4	GD-AA	(2,190,375)		(1,501,677)	(688,698)	(1,501,677)	(1,501,677)		(1,055,484)	(1,055,484)		(446,193)	(446,193)	
4	GD-AN	(2,489,738)		(2,489,738)		(2,489,738)	(2,489,738)		(1,749,962)	(1,749,962)		(739,776)	(739,776)	
	GD-ID	(1,424,215)		(1,424,215)		(1,424,215)	(1,424,215)				(1,424,215)		(1,424,215)	
	GD-WA	(5,449,499)		(5,449,499)		(5,449,499)	(5,449,499)	(5,449,499)		(5,449,499)				
	GD-OR	(4,693,231)		(4,693,231)										
Total General Plant		(156,536,818)	(121,616,240)	(25,158,216)	(9,762,362)	(8,946,119)	(16,212,097)	(25,158,216)	(6,270,722)	(11,394,997)	(17,665,719)	(2,675,397)	(4,817,100)	(7,492,497)
Total Accumulated Depreciation		(1,714,856,739)	(1,358,553,567)	(242,809,614)	(113,493,558)	(210,217,149)	(32,592,465)	(242,809,614)	(138,652,662)	(22,951,430)	(161,604,092)	(71,564,487)	(9,641,035)	(81,205,522)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
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Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended February 28, 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	70.730%	29.270%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended February 28, 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	(10,256,154)	(10,256,154)											
Misc Intangible Plt (303000)	ED-AN	(1,402,945)	(1,402,945)											
Total Production/Transmission		(11,659,099)	(11,659,099)											
Distribution														
Franchises (302000)	ED-WA	(172,408)	(172,408)											
Misc Intangible Plt (303000)	ED-WA	(35,181)	(35,181)											
Total Distribution		(207,589)	(207,589)											
General Plant - 303000														
7,4	CD-AA	(1,985,112)	(1,396,090)	(405,856)	(183,166)		(405,856)	(405,856)		(285,264)	(285,264)		(120,592)	(120,592)
9,4	CD-AN	(88,255)	(68,670)	(19,585)			(19,585)	(19,585)		(13,766)	(13,766)		(5,819)	(5,819)
	GD-ID	(73,315)		(73,315)			(73,315)	(73,315)				(73,315)		(73,315)
	GD-WA	(169,536)		(169,536)			(169,536)	(169,536)	(169,536)		(169,536)			
	GD-OR	(81,626)			(81,626)									
Total General Plant - 303000		(2,397,844)	(1,464,760)	(668,292)	(264,792)		(242,851)	(425,441)	(668,292)	(169,536)	(299,030)	(468,566)	(73,315)	(126,411)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(47,326,943)	(33,284,092)	(9,675,994)	(4,366,857)		(9,675,994)	(9,675,994)		(6,800,966)	(6,800,966)		(2,875,028)	(2,875,028)
9,4	CD-AN	(37,033)	(28,815)	(8,218)			(8,218)	(8,218)		(5,776)	(5,776)		(2,442)	(2,442)
9	CD-ID	(55,285)	(43,017)	(12,268)			(12,268)	(12,268)				(12,268)		(12,268)
	ED-AN	(1,460,221)	(1,460,221)											
	ED-ID	(23,326)	(23,326)											
	ED-WA	(2,581,452)	(2,581,452)											
8,4	GD-AA	(870,825)		(597,020)	(273,805)		(597,020)	(597,020)		(419,627)	(419,627)		(177,393)	(177,393)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(52,355,085)	(37,420,923)	(10,293,500)	(4,640,662)		(12,268)	(10,281,232)	(10,293,500)		(7,226,369)	(7,226,369)	(12,268)	(3,054,863)
Gas Underground Storage														
1	GD-AN	(240,343)		(240,343)			(240,343)	(240,343)		(169,514)	(169,514)		(70,829)	(70,829)
Total Gas Underground Storage		(240,343)		(240,343)			(240,343)	(240,343)		(169,514)	(169,514)		(70,829)	(70,829)
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	(120,672)	(120,672)											
	ED-WA	0	0											
	GD-WA	0		0			0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(262,161)	(220,973)	(29,113)	(12,075)		(2,357)	(26,756)	(29,113)	(1,350)	(18,806)	(20,156)	(1,007)	(7,950)
Total Accumulated Amortization		(67,122,121)	(50,973,344)	(11,231,248)	(4,917,529)		(257,476)	(10,973,772)	(11,231,248)	(170,886)	(7,713,719)	(7,884,605)	(86,590)	(3,260,053)

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 February 28, 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 February 28, 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	2,505,468	0	0	0	0	2,505,468	0	0	2,505,468	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	15,304,367	706,699	702,479	7,235,771	8,644,949	2,703,136	97,025	2,095,574	4,895,735	848,544	915,139	1,763,683
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,091,163	1,052,423	2,412,660	4,626,080	8,091,163	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,252,820	0	0	0	0	2,252,820	0	0	2,252,820	0	0	0
99		GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,372,361	0	0	70,589,874	70,589,874	0	0	20,521,129	20,521,129	0	9,261,358	9,261,358
9		CD-WA / ID / AN	24,948,817	5,537,496	5,573,899	8,301,030	19,412,425	1,579,285	1,589,667	2,367,440	5,536,392	0	0	0
		TOTAL ACCOUNT	139,309,241	6,589,919	7,986,559	83,516,984	98,093,462	3,832,105	1,589,667	22,888,569	28,310,341	3,644,080	9,261,358	12,905,438
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	6,746,490	1,029,741	0	5,716,749	6,746,490	0	0	0	0	0	0	0
99		GD-WA / ID / AN	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	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363
7		CD-AA	57,696,821	0	0	40,577,020	40,577,020	0	0	11,796,115	11,796,115	0	5,323,686	5,323,686
9		CD-WA / ID / AN	619,075	322,146	66,212	93,337	481,695	91,876	18,884	26,620	137,380	0	0	0
		TOTAL ACCOUNT	65,680,838	1,351,887	66,212	46,387,106	47,805,205	91,876	18,884	12,248,824	12,359,584	0	5,516,049	5,516,049
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	38,976,152	18,495,771	7,619,157	12,861,224	38,976,152	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,125,942	0	0	0	0	8,063,846	2,365,911	1,696,185	12,125,942	0	0	0
99		GD-OR / AS	4,166,590	0	0	0	0	0	0	0	0	4,166,590	0	4,166,590
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	732,707	0	0	515,298	515,298	0	0	149,802	149,802	0	67,607	67,607
9		CD-WA / ID / AN	6,211,561	2,096,917	828,553	1,907,684	4,833,154	598,037	236,302	544,068	1,378,407	0	0	0
		TOTAL ACCOUNT	62,212,952	20,592,688	8,447,710	15,284,206	44,324,604	8,661,883	2,602,213	2,390,055	13,654,151	4,166,590	67,607	4,234,197

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	48,477	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	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,210,260	101,156	113,791	3,061,014	3,275,961	28,850	32,453	872,996	934,299	0	0	
		TOTAL ACCOUNT	4,746,147	111,617	128,154	3,435,440	3,675,211	117,010	32,453	872,996	1,022,459	48,477	0	48,477
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,961,393	808,146	249,881	2,903,366	3,961,393	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,575,669	0	0	0	0	1,876,718	320,550	378,401	2,575,669	0	0	
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	919,536	
8		GD-AA	3,300,419	0	0	0	0	0	0	2,262,701	2,262,701	0	1,037,718	
7		CD-AA	12,905,054	0	0	9,075,867	9,075,867	0	0	2,638,438	2,638,438	0	1,190,749	
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	
		TOTAL ACCOUNT	24,857,316	822,838	1,006,129	12,138,301	13,967,268	1,880,908	536,231	5,324,906	7,742,045	919,536	2,228,467	3,148,003
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	63,080	0	0	63,080	63,080	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	63,080	0	0	63,080	63,080	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,016,989	210,583	26,627	779,779	1,016,989	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	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	0	40,917	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	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	
		TOTAL ACCOUNT	1,742,671	211,886	27,043	1,050,810	1,289,739	15,117	4,928	308,436	328,481	40,917	83,534	124,451

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended February 28, 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	32,116,048	14,737,494	9,505,146	7,873,408	32,116,048	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,968,035	0	0	0	0	2,389,822	747,719	830,494	3,968,035	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	37,921,501	14,989,660	9,814,059	8,668,363	33,472,082	2,461,739	835,821	1,059,262	4,356,822	43,834	48,763	92,597
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,154,257	12,659,736	6,243,638	45,250,883	64,154,257	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,182,447	0	0	0	0	687,650	494,797	0	1,182,447	0	0	0
99		GD-OR / AS	1,221,683	0	0	0	0	0	0	0	0	1,221,683	0	1,221,683
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7		CD-AA	43,674,704	0	0	30,715,546	30,715,546	0	0	8,929,293	8,929,293	0	4,029,865	4,029,865
9		CD-WA / ID / AN	15,026,880	1,387,401	2,942,532	7,362,333	11,692,266	395,684	839,205	2,099,725	3,334,614	0	0	0
		TOTAL ACCOUNT	126,252,904	14,047,137	9,186,170	83,328,762	106,562,069	1,083,334	1,334,002	11,709,753	14,127,089	1,221,683	4,342,063	5,563,746
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	145,419	0	3,423	141,996	145,419	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	9,978	3,880	0	3,884	7,764	1,106	0	1,108	2,214	0	0	0
		TOTAL ACCOUNT	542,999	3,880	3,423	416,808	424,111	1,106	0	79,869	80,975	2,367	35,546	37,913
		TOTAL GENERAL PLANT	478,634,016	59,428,211	37,367,938	261,525,631	358,321,780	20,848,214	7,051,224	58,978,244	86,877,682	10,936,028	22,498,526	33,434,554

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 February 28, 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	0	426,123		
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	7,754,365	3,998,180	23,524	3,732,661	7,754,365	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	65,550,156	0	0	46,100,114	46,100,114	0	0	13,401,729	13,401,729	6,048,313		
9		CD-WA / ID / AN	182,462	0	74,450	67,522	141,972	0	21,233	19,257	40,490	0	0	
		TOTAL ACCOUNT	74,730,550	3,998,180	97,974	49,900,297	53,996,451	0	21,233	14,273,551	14,294,784	0	6,439,315	6,439,315
	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	6,615,482	0	0	4,652,536	4,652,536	0	0	1,352,535	1,352,535	610,411		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,615,482	0	0	4,652,536	4,652,536	0	0	1,352,535	1,352,535	0	610,411	610,411
	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	204,205,458	4,333,657	97,974	142,221,057	146,652,688	1,022,594	800,838	38,120,849	39,944,281	426,123	17,182,366	17,608,489

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended February 28, 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	(76,391,477)	(53,724,598)	(15,618,237)	(7,048,642)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(686,192)	(533,919)	(152,273)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(77,077,669)</u>	<u>(54,258,517)</u>	<u>(15,770,510)</u>	<u>(7,048,642)</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 February 28, 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			3,163,109	3,163,109					3,163,109
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			(16)	(16)					(16)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			28	28					28
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	103,364,424	52,471,226		155,835,650	80,883,155	41,472,353	22,481,269	10,998,873	
TOTAL		103,364,424	52,471,226	3,163,121	158,998,771	80,883,155	41,472,353	22,481,269	10,998,873	3,163,121

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						