

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	34,446,721	24,331,490	10,115,231
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	34,446,721	24,331,490	10,115,231
G-APL	Gas Net Adjusted Rate Base	432,237,651	291,998,817	140,238,834
	RATE OF RETURN	7.969%	8.333%	7.213%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2017
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	100.000%	70.530%	29.470%
2	Input	Number of Customers - AMA Percent	03-01-2016 thru 02-28-2017	237,675 100.000%	157,331 66.196%	80,344 33.804%
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2016 thru 02-28-2017	14,122,296 100.000%	9,334,929 66.101%	4,787,367 33.899%
	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	03-01-2016 thru 02-28-2017	262,105,800 100.000%	179,500,560 68.484%	82,605,240 31.516%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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Average of Monthly Averages Basis

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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2017
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Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2017	
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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	03-01-2016 thru 02-28-2017	20,217,568	13,689,162	6,528,406	
			100.000%	67.709%	32.291%	
12	Net Gas Plant (before DFIT) - AMA Percent	02-01-2016 thru 02-28-2017	508,911,353	342,973,279	165,938,074	
			100.000%	67.394%	32.606%	
13	G-PLT Net Gas General Plant - AMA Percent	02-01-2016 thru 02-28-2017	57,933,009	41,221,581	16,711,428	
			100.000%	71.154%	28.846%	
14	Net Allocated Schedule M's - AMA Percent	03-01-2016 thru 02-28-2017	-56,757,304	-38,087,244	-18,670,060	
			100.000%	67.105%	32.895%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended 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	146,325,796	0	146,325,796	103,370,219	0	103,370,219	42,955,577	0	42,955,577
99	4812XX Commercial - Firm & Interruptible	69,623,469	0	69,623,469	50,218,839	0	50,218,839	19,404,630	0	19,404,630
99	4813XX Industrial-Firm	3,118,565	0	3,118,565	1,885,337	0	1,885,337	1,233,228	0	1,233,228
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	297,530	0	297,530	267,296	0	267,296	30,234	0	30,234
99	499XXX Unbilled Revenue	2,808,638	0	2,808,638	2,359,566	0	2,359,566	449,072	0	449,072
TOTAL SALES TO ULTIMATE CUSTOMERS		222,173,998	0	222,173,998	158,101,257	0	158,101,257	64,072,741	0	64,072,741
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	90,210,010	0	90,210,010	60,945,322	0	60,945,322	29,264,688	0	29,264,688
4	488000 Miscellaneous Service Revenues	20,471	0	20,471	10,803	0	10,803	9,668	0	9,668
99	4893XX Transportation Revenues	5,283,582	0	5,283,582	4,776,551	0	4,776,551	507,031	0	507,031
99	493000 Rent from Gas Property	2,560	0	2,560	2,560	0	2,560	0	0	0
4	495XXX Other Gas Revenues	6,055,147	202,224	6,257,371	4,263,635	142,137	4,405,772	1,791,512	60,087	1,851,599
99	496100 Provision for Rate Refund	(2,767,455)	0	(2,767,455)	(2,767,455)	0	(2,767,455)	0	0	0
TOTAL OTHER OPERATING REVENUES		98,804,315	202,224	99,006,539	67,231,416	142,137	67,373,553	31,572,899	60,087	31,632,986
TOTAL GAS REVENUES		320,978,313	202,224	321,180,537	225,332,673	142,137	225,474,810	95,645,640	60,087	95,705,727
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	171,199,573	0	171,199,573	117,026,427	0	117,026,427	54,173,146	0	54,173,146
99	808XXX Net Natural Gas Storage Transactions	(507,214)	0	(507,214)	(88,805)	0	(88,805)	(418,409)	0	(418,409)
99	811000 Gas Used for Products Extraction	(473,826)	0	(473,826)	(321,300)	0	(321,300)	(152,526)	0	(152,526)
10	813000 Other Gas Expenses	0	1,314,525	1,314,525	0	897,926	897,926	0	416,599	416,599
99	813010 Gas Technology Institute (GTI) Expenses	109,026	0	109,026	76,870	0	76,870	32,156	0	32,156
TOTAL PRODUCTION EXPENSES		170,327,559	1,314,525	171,642,084	116,693,192	897,926	117,591,118	53,634,367	416,599	54,050,966
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	15,945	15,945	0	11,246	11,246	0	4,699	4,699
1	824000 Other Expenses	0	624,736	624,736	0	440,626	440,626	0	184,110	184,110
1	837000 Other Equipment	0	725,838	725,838	0	511,934	511,934	0	213,904	213,904
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,366,519	1,366,519	0	963,806	963,806	0	402,713	402,713
G-DEPX	Depreciation Expense-Underground Storage	0	710,109	710,109	0	500,840	500,840	0	209,269	209,269
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	277,878	277,878	0	195,987	195,987	0	81,891	81,891
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	988,214	988,214	0	696,987	696,987	0	291,227	291,227

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	2,354,733	2,354,733	0	1,660,793	1,660,793	0	693,940	693,940

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	462,283	1,193,170	1,655,453	378,602	788,697	1,167,299	83,681	404,473	488,154
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,449,346	1,015,028	4,464,374	2,411,835	670,944	3,082,779	1,037,511	344,084	1,381,595
3	875000	Measuring & Reg Sta Exp-General	114,583	0	114,583	70,929	0	70,929	43,654	0	43,654
3	876000	Measuring & Reg Sta Exp-Industrial	5,783	0	5,783	3,208	0	3,208	2,575	0	2,575
3	877000	Measuring & Reg Sta Exp-City Gate	127,201	7,184	134,385	73,899	4,749	78,648	53,302	2,435	55,737
3	878000	Meter & House Regulator Expenses	581,293	25,919	607,212	370,008	17,133	387,141	211,285	8,786	220,071
3	879000	Customer Installation Expenses	2,005,773	123,917	2,129,690	1,219,178	81,910	1,301,088	786,595	42,007	828,602
3	880000	Other Expenses	1,607,240	633,413	2,240,653	1,180,527	418,692	1,599,219	426,713	214,721	641,434
3	881000	Rents	0	42,777	42,777	0	28,276	28,276	0	14,501	14,501
	MAINTENANCE										
3	885000	Supervision & Engineering	166,313	0	166,313	79,957	0	79,957	86,356	0	86,356
3	887000	Mains	1,146,063	1,941	1,148,004	795,441	1,283	796,724	350,622	658	351,280
3	889000	Measuring & Reg Sta Exp-General	217,304	23,444	240,748	141,590	15,497	157,087	75,714	7,947	83,661
3	890000	Measuring & Reg Sta Exp-Industrial	264,224	0	264,224	191,279	0	191,279	72,945	0	72,945
3	891000	Measuring & Reg Sta Exp-City Gate	98,186	0	98,186	45,062	0	45,062	53,124	0	53,124
3	892000	Services	2,443,510	2,151	2,445,661	1,441,666	1,422	1,443,088	1,001,844	729	1,002,573
3	893000	Meters & House Regulators	1,425,524	564,983	1,990,507	924,749	373,459	1,298,208	500,775	191,524	692,299
3	894000	Other Equipment	7,670	210,458	218,128	6,999	139,115	146,114	671	71,343	72,014
	TOTAL DISTRIBUTION OPERATING EXP		14,122,296	3,844,385	17,966,681	9,334,929	2,541,177	11,876,106	4,787,367	1,303,208	6,090,575
G-DEPX	Depreciation Expense-Distribution		14,841,090	98,708	14,939,798	9,917,961	67,599	9,985,560	4,923,129	31,109	4,954,238
G-OTX	Taxes Other Than FIT		16,508,724	0	16,508,724	13,822,846	0	13,822,846	2,685,878	0	2,685,878
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		31,349,814	98,708	31,448,522	23,740,807	67,599	23,808,406	7,609,007	31,109	7,640,116
	TOTAL DISTRIBUTION EXPENSES		45,472,110	3,943,093	49,415,203	33,075,736	2,608,776	35,684,512	12,396,374	1,334,317	13,730,691

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For Twelve Months 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	207,734	207,734	0	137,512	137,512	0	70,222	70,222
2	902000	Meter Reading Expenses	2,004,639	82,608	2,087,247	1,809,934	54,683	1,864,617	194,705	27,925	222,630
2	903XXX	Customer Records & Collection Expenses	1,050,794	4,800,010	5,850,804	720,955	3,177,415	3,898,370	329,839	1,622,595	1,952,434
2	904000	Uncollectible Accounts	0	1,992,510	1,992,510	0	1,318,962	1,318,962	0	673,548	673,548
2	905000	Misc Customer Accounts	0	152,416	152,416	0	100,893	100,893	0	51,523	51,523
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,055,433	7,235,278	10,290,711	2,530,889	4,789,465	7,320,354	524,544	2,445,813	2,970,357
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,476,816	115,261	9,592,077	8,097,581	76,298	8,173,879	1,379,235	38,963	1,418,198
2	909000	Advertising	1,138	680,579	681,717	100	450,516	450,616	1,038	230,063	231,101
2	910000	Misc Customer Service & Info Exp	0	161,323	161,323	0	106,789	106,789	0	54,534	54,534
TOTAL CUSTOMER SERVICE & INFO EXP			9,477,954	957,163	10,435,117	8,097,681	633,603	8,731,284	1,380,273	323,560	1,703,833
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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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	115,963	9,266,000	9,381,963	77,862	6,512,793	6,590,655	38,101	2,753,207	2,791,308
4	921000	Office Supplies & Expenses	5,191	1,190,092	1,195,283	5,191	836,480	841,671	0	353,612	353,612
4	922000	Admin. Expenses Transferred - Credit	0	(20,048)	(20,048)	0	(14,091)	(14,091)	0	(5,957)	(5,957)
4	923000	Outside Services Employed	66,512	1,993,241	2,059,753	63,403	1,400,989	1,464,392	3,109	592,252	595,361
4	924000	Property Insurance Premium	0	309,309	309,309	0	217,404	217,404	0	91,905	91,905
4	925XXX	Injuries and Damages	5,354	883,550	888,904	5,354	621,021	626,375	0	262,529	262,529
4	926XXX	Employee Pensions and Benefits	29,887	397,938	427,825	29,887	279,699	309,586	0	118,239	118,239
4	928000	Regulatory Commission Expenses	804,244	270,456	1,074,700	590,592	190,095	780,687	213,652	80,361	294,013
4	930000	Miscellaneous General Expenses	35,028	1,089,598	1,124,626	24,125	765,846	789,971	10,903	323,752	334,655
4	931000	Rents	8,890	289,334	298,224	8,890	203,364	212,254	0	85,970	85,970
4	935000	Maintenance of General Plant	403,008	2,636,480	3,039,488	310,688	1,853,103	2,163,791	92,320	783,377	875,697
TOTAL ADMIN & GEN OPERATING EXP			1,474,077	18,305,950	19,780,027	1,115,992	12,866,703	13,982,695	358,085	5,439,247	5,797,332
G-DEPX	Depreciation Expense-General Plant		442,653	4,125,008	4,567,661	303,417	2,899,345	3,202,762	139,236	1,225,663	1,364,899
G-AMTX	Amortization Expense - General Plant - 303000		39,803	124,607	164,410	24,862	87,583	112,445	14,941	37,024	51,965
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,128	4,534,068	4,538,196	0	3,186,860	3,186,860	4,128	1,347,208	1,351,336
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	3,177	3,177	0	2,233	2,233	0	944	944
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(148,710)	0	(148,710)	0	0	0	(148,710)	0	(148,710)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			506,010	8,786,860	9,292,870	328,279	6,176,021	6,504,300	177,731	2,610,839	2,788,570
TOTAL ADMIN & GENERAL EXPENSES			1,980,087	27,092,810	29,072,897	1,444,271	19,042,724	20,486,995	535,816	8,050,086	8,585,902
TOTAL EXPENSES BEFORE FIT			230,313,143	42,897,602	273,210,745	161,841,769	29,633,287	191,475,056	68,471,374	13,264,315	81,735,689
NET OPERATING INCOME (LOSS) BEFORE FIT					47,969,792		33,999,754			13,970,038	
G-FIT	FEDERAL INCOME TAX				604,628			965,625		(360,997)	
G-FIT	DEFERRED FEDERAL INCOME TAX				12,941,941			8,719,287		4,222,654	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(23,498)			(16,648)		(6,850)	
GAS NET OPERATING INCOME (LOSS)					34,446,721		24,331,490			10,115,231	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.530%		29.470%		
G-ALL 2	Number of Customers - AMA		100.000%		66.196%		33.804%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		66.101%		33.899%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		70.287%		29.713%		
G-ALL 10	Actual Annual Throughput		100.000%		68.308%		31.692%		
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months Ended 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	55,205	202,224	257,429	55,205	142,137	197,342	0	60,087	60,087
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,039,525	0	3,039,525	1,460,475	0	1,460,475
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	267,999	0	267,999	764,509	0	764,509	(496,510)	0	(496,510)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	2,572,811	0	2,572,811	2,099,803	0	2,099,803	473,008	0	473,008
4	495329	AMORTIZATION RES DECOUPLING DE	(2,279,302)	0	(2,279,302)	(2,279,302)	0	(2,279,302)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,548,608	0	1,548,608	1,194,069	0	1,194,069	354,539	0	354,539
4	495339	AMORTIZATION NON-RES DECOUPLIN	(610,174)	0	(610,174)	(610,174)	0	(610,174)	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	6,055,147	202,224	6,257,371	4,263,635	142,137	4,405,772	1,791,512	60,087	1,851,599

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended 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
6	804000	Gas Purchases	120,892,907	0	120,892,907	82,061,511	0	82,061,511	38,831,396	0	38,831,396
1	804001	Pipeline Demand Costs	25,941,862	0	25,941,862	18,319,125	0	18,319,125	7,622,737	0	7,622,737
1	804002	Transport Variable Charges	1,062,007	0	1,062,007	749,774	0	749,774	312,233	0	312,233
6	804010	Gas Costs - Fixed Hedge	24,358	0	24,358	15,969	0	15,969	8,389	0	8,389
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	491,181	0	491,181	332,515	0	332,515	158,666	0	158,666
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	6,610,858	0	6,610,858	4,503,178	0	4,503,178	2,107,680	0	2,107,680
6	804700	Gas Costs - Offsystem Bookout	663,082	0	663,082	449,122	0	449,122	213,960	0	213,960
6	804711	Gas Costs - Offsystem Bookout Offset	(663,082)	0	(663,082)	(449,122)	0	(449,122)	(213,960)	0	(213,960)
6	804730	Gas Costs - Intracompany LDC Gas	7,813,831	0	7,813,831	5,294,109	0	5,294,109	2,519,722	0	2,519,722
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(16,727,609)	0	(16,727,609)	(11,110,106)	0	(11,110,106)	(5,617,503)	0	(5,617,503)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	25,090,178	0	25,090,178	16,860,352	0	16,860,352	8,229,826	0	8,229,826
		TOTAL PURCHASED GAS COSTS	171,199,573	0	171,199,573	117,026,427	0	117,026,427	54,173,146	0	54,173,146

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.484%	31.516%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended 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	263,237	115,261	378,498	212,142	76,298	288,440	51,095	38,963	90,058
99	908600	Public Purpose Tariff Rider Expense Offset	8,822,323	0	8,822,323	7,586,769	0	7,586,769	1,235,554	0	1,235,554
99	908610	Limited Income Tax Refund Program	117,840	0	117,840	117,840	0	117,840	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	273,416	0	273,416	180,830	0	180,830	92,586	0	92,586
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,476,816	115,261	9,592,077	8,097,581	76,298	8,173,879	1,379,235	38,963	1,418,198

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.196%	33.804%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended 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	432,237,651	291,998,817	140,238,834
	Interest Deduction for FIT Calculation	11,859,890	8,029,967	3,829,923
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended February 28, 2017				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	321,180,537	225,474,810	95,705,727
G-OPS	Operating & Maintenance Expense	231,481,139	160,465,363	71,015,776
G-OPS	Book Deprec/Amort and Reg Amortizations	24,943,004	16,990,860	7,952,144
G-OTX	Taxes Other than FIT	16,786,602	14,018,833	2,767,769
	Net Operating Income Before FIT	47,969,792	33,999,754	13,970,038
G-INT	Less: Interest Expense	11,859,890	8,029,967	3,829,923
G-SCM	Schedule M Adjustments	(34,382,395)	(23,210,859)	(11,171,536)
	Taxable Net Operating Income	1,727,507	2,758,928	(1,031,421)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	604,628	965,625	(360,997)
G-DTE	Deferred FIT	12,941,941	8,719,287	4,222,654
99	411400 Amortized Investment Tax Credit	(23,498)	(16,648)	(6,850)
	Total FIT/Deferred FIT & ITC	13,523,071	9,668,264	3,854,807
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended February 28, 2017
Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	15,327,674	9,595,906	24,923,580	10,246,240	6,744,621	16,990,861	5,081,434	2,851,285	7,932,719
12	997001	Contributions In Aid of Construction	0	463,879	463,879	0	312,627	312,627	0	151,252	151,252
2	997002	Injuries and Damages	0	6,800	6,800	0	4,501	4,501	0	2,299	2,299
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	641,058	641,058	0	450,580	450,580	0	190,478	190,478
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	8,362,570	0	8,362,570	5,750,247	0	5,750,247	2,612,323	0	2,612,323
4	997015	Airplane Lease Payments	0	174,675	174,675	0	122,774	122,774	0	51,901	51,901
12	997016	Redemption Expense Amortization	0	291,117	291,117	0	196,195	196,195	0	94,922	94,922
4	997020	FAS87 Current Pension Accrual	0	397,125	397,125	0	279,127	279,127	0	117,998	117,998
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(3,154,294)	0	(3,154,294)	(2,824,242)	0	(2,824,242)	(330,052)	0	(330,052)
12	997032	Interest Rate Swaps	0	(10,476,061)	(10,476,061)	0	(7,060,237)	(7,060,237)	0	(3,415,824)	(3,415,824)
4	997033	DSM Tariff Rider	1,271,448	0	1,271,448	1,179,828	0	1,179,828	91,620	0	91,620
12	997048	AFUDC	0	(594,722)	(594,722)	0	(400,807)	(400,807)	0	(193,915)	(193,915)
11	997049	Tax Depreciation	0	(49,654,445)	(49,654,445)	0	(33,620,528)	(33,620,528)	0	(16,033,917)	(16,033,917)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	284,832	0	284,832	249,644	0	249,644	35,188	0	35,188
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(891,878)	(891,878)	0	(603,882)	(603,882)	0	(287,996)	(287,996)
4	997081	Deferred Compensation	0	227,443	227,443	0	159,863	159,863	0	67,580	67,580
4	997082	Meal Disallowances	0	130,138	130,138	0	91,470	91,470	0	38,668	38,668
4	997083	Paid Time Off	0	55,871	55,871	0	39,270	39,270	0	16,601	16,601
2	997084	Customer Uncollectibles	0	127,649	127,649	0	84,499	84,499	0	43,150	43,150
99	997098	Provision for Rate Refund	2,767,455	0	2,767,455	2,767,455	0	2,767,455	0	0	0
12	997101	Repairs 481 (a)	0	(7,251,858)	(7,251,858)	0	(4,887,317)	(4,887,317)	0	(2,364,541)	(2,364,541)
12	997102	Amort Idaho Earnings Test (254229)	(160,126)	0	(160,126)	0	0	0	(160,126)	0	(160,126)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(2,492,787)	0	(2,492,787)	(2,492,787)	0	(2,492,787)	0	0	0
TOTAL SCHEDULE M ADJUSTMENTS			24,859,685	(56,757,303)	(34,382,395)	14,876,385	(38,087,244)	(23,210,859)	7,498,523	(18,670,059)	(11,171,536)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers - AMA	100.000%	66.196%	33.804%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.484%	31.516%
G-ALL	11	Book Depreciation	100.000%	67.709%	32.291%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.394%	32.606%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended 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	15,554,745	10,438,012	5,116,733
99	410100	Deferred Federal Income Tax Exp	(2,366,896)	(1,533,231)	(833,665)
		SUBTOTAL	13,187,849	8,904,781	4,283,068
14	411100	Deferred Federal Income Tax Expense - Allocated	(146,217)	(98,119)	(48,098)
99	411100	Deferred Federal Income Tax Exp	(99,691)	(87,375)	(12,316)
		SUBTOTAL	(245,908)	(185,494)	(60,414)
		Total Deferred Federal Income Tax Expense	12,941,941	8,719,287	4,222,654

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.105%	32.895%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months 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	277,878	277,878	0	195,987	195,987	0	81,891	81,891
		TOTAL UNDERGROUND STORAGE TAX	0	277,878	277,878	0	195,987	195,987	0	81,891	81,891
		DISTRIBUTION									
99	408110	State Excise Tax	6,020,829	0	6,020,829	6,020,829	0	6,020,829	0	0	0
99	408120	Municipal Occupation & License Tax	6,808,664	0	6,808,664	5,675,792	0	5,675,792	1,132,872	0	1,132,872
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	3,610,226	0	3,610,226	2,126,225	0	2,126,225	1,484,001	0	1,484,001
99	409100	State Income Tax	69,005	0	69,005	0	0	0	69,005	0	69,005
		TOTAL DISTRIBUTION TAX	16,508,724	0	16,508,724	13,822,846	0	13,822,846	2,685,878	0	2,685,878
		TOTAL TAXES OTHER THAN FIT	16,508,724	277,878	16,786,602	13,822,846	195,987	14,018,833	2,685,878	81,891	2,767,769

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended February 28, 2017
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,804	3,682,003	1,022,594	1,321,258	2,343,852	779,605	558,546	1,338,151
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	34,666,813	34,688,046	0	24,366,263	24,366,263	21,233	10,300,550	10,321,783
TOTAL INTANGIBLE PLANT			1,823,432	36,546,617	38,370,049	1,022,594	25,687,521	26,710,115	800,838	10,859,096	11,659,934
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	1,964,432	1,964,432	0	1,385,514	1,385,514	0	578,918	578,918
1	352XXX	Wells	0	18,826,993	18,826,993	0	13,278,678	13,278,678	0	5,548,315	5,548,315
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	12,087,946	12,087,946	0	8,525,628	8,525,628	0	3,562,318	3,562,318
1	355000	Measuring & Regulating Equipment	0	758,701	758,701	0	535,112	535,112	0	223,589	223,589
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,065,382	2,065,382	0	1,456,714	1,456,714	0	608,668	608,668
TOTAL UNDERGROUND STORAGE PLANT			0	38,347,250	38,347,250	0	27,044,545	27,044,545	0	11,302,705	11,302,705
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	924,783	0	924,783	560,089	0	560,089	364,694	0	364,694
6	376000	Mains	295,695,927	2,512,521	298,208,448	193,213,252	1,720,675	194,933,927	102,482,675	791,846	103,274,521
6	378000	Measuring & Reg Station Equip-General	5,639,821	127,100	5,766,921	3,431,870	87,043	3,518,913	2,207,951	40,057	2,248,008
6	379000	Measuring & Reg Station Equip-City Gate	6,776,321	0	6,776,321	2,331,251	0	2,331,251	4,445,070	0	4,445,070
6	380000	Services	205,657,883	0	205,657,883	139,518,944	0	139,518,944	66,138,939	0	66,138,939
6	381000	Meters	75,307,589	0	75,307,589	51,890,584	0	51,890,584	23,417,005	0	23,417,005
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	3,369,031	0	3,369,031	2,599,036	0	2,599,036	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			593,646,348	2,639,621	596,285,969	393,732,214	1,807,718	395,539,932	199,914,134	831,903	200,746,037
GENERAL PLANT											
4	389XXX	Land & Land Rights	1,046,253	2,140,548	3,186,801	949,228	1,504,527	2,453,755	97,025	636,021	733,046
4	390XXX	Structures & Improvements	5,336,447	22,603,120	27,939,567	3,812,771	15,887,055	19,699,826	1,523,676	6,716,065	8,239,741
4	391XXX	Office Furniture & Equipment	44,799	12,691,257	12,736,056	25,915	8,920,304	8,946,219	18,884	3,770,953	3,789,837
4	392XXX	Transportation Equipment	10,311,390	2,276,466	12,587,856	7,757,723	1,600,060	9,357,783	2,553,667	676,406	3,230,073
4	393000	Stores Equipment	151,054	811,684	962,738	116,364	570,508	686,872	34,690	241,176	275,866
4	394000	Tools, Shop & Garage Equipment	2,490,912	5,060,973	7,551,885	1,930,363	3,557,206	5,487,569	560,549	1,503,767	2,064,316

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended February 28, 2017
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,743	340,171	360,914	15,644	239,096	254,740	5,099	101,075	106,174
4	396XXX	Power Operated Equipment	3,840,200	1,103,823	4,944,023	2,827,800	775,844	3,603,644	1,012,400	327,979	1,340,379
4	397XXX	Communications Equipment	2,412,776	10,122,185	12,534,961	1,022,226	7,114,580	8,136,806	1,390,550	3,007,605	4,398,155
4	398000	Miscellaneous Equipment	1,106	84,615	85,721	1,106	59,473	60,579	0	25,142	25,142
		TOTAL GENERAL PLANT	25,655,680	57,234,842	82,890,522	18,459,140	40,228,653	58,687,793	7,196,540	17,006,189	24,202,729
		TOTAL PLANT IN SERVICE	621,125,460	134,768,330	755,893,790	413,213,948	94,768,437	507,982,385	207,911,512	39,999,893	247,911,405
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,474,758)	(14,474,758)	0	(10,209,047)	(10,209,047)	0	(4,265,711)	(4,265,711)
G-ADEP		Distribution Plant	(195,880,049)	(1,623,319)	(197,503,368)	(129,166,981)	(1,111,714)	(130,278,695)	(66,713,068)	(511,605)	(67,224,673)
G-ADEP		General Plant	(8,834,637)	(16,071,924)	(24,906,561)	(6,133,864)	(11,296,474)	(17,430,338)	(2,700,773)	(4,775,450)	(7,476,223)
		TOTAL ACCUMULATED DEPRECIATION	(204,714,686)	(32,170,001)	(236,884,687)	(135,300,845)	(22,617,235)	(157,918,080)	(69,413,841)	(9,552,766)	(78,966,607)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(224,608)	(368,328)	(592,936)	(158,141)	(258,887)	(417,028)	(66,467)	(109,441)	(175,908)
G-AAMT		Misc IT Intangible Plant - 3031XX	(10,376)	(9,203,245)	(9,213,621)	0	(6,468,685)	(6,468,685)	(10,376)	(2,734,560)	(2,744,936)
G-AAMT		Underground Storage	0	(240,238)	(240,238)	0	(169,440)	(169,440)	0	(70,798)	(70,798)
G-AAMT		General Plant - 390200, 396200	(3,595)	(47,357)	(50,952)	(2,588)	(33,286)	(35,874)	(1,007)	(14,071)	(15,078)
		TOTAL ACCUMULATED AMORTIZATION	(238,579)	(9,859,168)	(10,097,747)	(160,729)	(6,930,298)	(7,091,027)	(77,850)	(2,928,870)	(3,006,720)
		TOTAL ACCUMULATED DEPR/AMORT	(204,953,265)	(42,029,169)	(246,982,434)	(135,461,574)	(29,547,533)	(165,009,107)	(69,491,691)	(12,481,636)	(81,973,327)
		NET GAS UTILITY PLANT before DFIT	416,172,195	92,739,161	508,911,356	277,752,374	65,220,904	342,973,278	138,419,821	27,518,257	165,938,078
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(96,325,529)	(96,325,529)	0	(64,917,627)	(64,917,627)	0	(31,407,902)	(31,407,902)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,895,785)	(13,895,785)	0	(9,762,684)	(9,762,684)	0	(4,133,101)	(4,133,101)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(241,885)	(241,885)	0	(170,014)	(170,014)	0	(71,871)	(71,871)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(871,435)	(871,435)	0	(587,295)	(587,295)	0	(284,140)	(284,140)
		TOTAL ACCUMULATED DFIT	0	(111,334,634)	(111,334,634)	0	(75,437,620)	(75,437,620)	0	(35,897,014)	(35,897,014)
		NET GAS UTILITY PLANT	416,172,195	(18,595,473)	397,576,722	277,752,374	(10,216,716)	267,535,658	138,419,821	(8,378,757)	130,041,064

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.484%	31.516%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.394%	32.606%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	416,172,195	(18,595,473)	397,576,722	277,752,374	(10,216,716)	267,535,658	138,419,821	(8,378,757)	130,041,064
	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	6,639,234	6,639,234	0	4,682,652	4,682,652	0	1,956,582	1,956,582
4	252000 Customer Advances	(81,232)	(60)	(81,292)	(11,804)	(42)	(11,846)	(69,428)	(18)	(69,446)
99	235199 Customer Deposits	(497,840)	0	(497,840)	(497,840)	0	(497,840)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	698,924	0	698,924	698,924	0	698,924	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(244,623)	0	(244,623)	(244,623)	0	(244,623)	0	0	0
C-WKC	Working Capital	15,793,773	6,621,689	22,415,462	15,793,773	0	15,793,773	0	6,621,689	6,621,689
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	15,669,002	18,991,927	34,660,929	15,738,430	8,724,729	24,463,159	(69,428)	10,267,198	10,197,770
	NET RATE BASE	431,841,197	396,454	432,237,651	293,490,804	(1,491,987)	291,998,817	138,350,393	1,888,441	140,238,834

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12A
For Twelve Months Ended 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	68.484%	31.516%

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

Report ID:
G-AMTX-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,401	918,401												
Misc Intangible Plt (303000)	ED-AN	239,918	239,918												
Total Production/Transmission		1,158,319	1,158,319												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	4,087	4,087												
Total Distribution		28,240	28,240												
General Plant - 303000															
7,4	CD-AA	598,920	421,209	122,449	55,262		122,449	122,449		86,066	86,066		36,383	36,383	
9,4	CD-AN	9,728	7,570	2,158			2,158	2,158		1,517	1,517		641	641	
	GD-ID	14,941		14,941			14,941	14,941				14,941		14,941	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	5,926			5,926										
Total General Plant - 303000		654,377	428,779	164,410	61,188		39,803	124,607	164,410	24,862	87,583	112,445	14,941	37,024	51,965
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	21,128,167	14,859,017	4,319,654	1,949,496		4,319,654	4,319,654		3,036,155	3,036,155		1,283,499	1,283,499	
9,4	CD-AN	10,791	8,396	2,395			2,395	2,395		1,683	1,683		712	712	
9,4	CD-ID	18,602	14,474	4,128		4,128		4,128				4,128		4,128	
	ED-AN	683,981	683,981												
	ED-ID	4,747	4,747												
	ED-WA	861,699	861,699												
8,4	GD-AA	309,255		212,019	97,236		212,019	212,019		149,022	149,022		62,997	62,997	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		23,017,242	16,432,314	4,538,196	2,046,732		4,128	4,534,068	4,538,196		3,186,860	3,186,860	4,128	1,347,208	1,351,336
Gas Underground Storage															
1	GD-AN	227		227			227	227		160	160		67	67	
Total Gas Underground Storage		227		227			227	227		160	160		67	67	
General Plant - 390200, 396200															
7,4	CD-AA	15,538	10,927	3,177	1,434		3,177	3,177		2,233	2,233		944	944	
4	ED-AN	46,552	46,552												
	GD-OR	0			0										
Total General Plant- 390200, 396200		62,090	57,479	3,177	1,434		3,177	3,177		2,233	2,233		944	944	
Total Amortization Expense		24,920,495	18,105,131	4,706,010	2,109,354		43,931	4,662,079	4,706,010	24,862	3,276,836	3,301,698	19,069	1,385,243	1,404,312

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended 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)	(293,730,265)	(293,730,265)											
	Hydro (ED-AN)	(133,131,045)	(133,131,045)											
	Other (ED-AN)	(107,573,056)	(107,573,056)											
Total Electric Production		(534,434,366)	(534,434,366)											
Electric Transmission														
	ED-AN	(207,175,224)	(207,175,224)											
Total Electric Transmission		(207,175,224)	(207,175,224)											
Electric Distribution														
	ED-AN	(61,919)	(61,919)											
	ED-ID	(186,191,745)	(186,191,745)											
	ED-WA	(298,648,577)	(298,648,577)											
Total Electric Distribution		(484,902,241)	(484,902,241)											
Gas Underground Storage														
1	GD-AN	(14,474,758)	(14,474,758)		(14,474,758)	(14,474,758)		(10,209,047)	(10,209,047)		(4,265,711)	(4,265,711)		
	GD-OR	(832,253)		(832,253)										
Total Gas Underground Storage		(15,307,011)	(14,474,758)	(832,253)	(14,474,758)	(14,474,758)		(10,209,047)	(10,209,047)		(4,265,711)	(4,265,711)		
Gas Distribution														
6	GD-AN	(1,623,319)	(1,623,319)		(1,623,319)	(1,623,319)		(1,111,714)	(1,111,714)		(511,605)	(511,605)		
	GD-ID	(66,713,068)	(66,713,068)		(66,713,068)	(66,713,068)				(66,713,068)			(66,713,068)	
	GD-WA	(129,166,981)	(129,166,981)		(129,166,981)	(129,166,981)	(129,166,981)			(129,166,981)				
	GD-OR	(100,993,100)		(100,993,100)										
Total Gas Distribution		(298,496,468)	(197,503,368)	(100,993,100)	(195,880,049)	(1,623,319)	(197,503,368)	(129,166,981)	(1,111,714)	(130,278,695)	(66,713,068)	(511,605)	(67,224,673)	
General Plant														
	ED-AN	(43,752,133)	(43,752,133)											
	ED-ID	(8,585,257)	(8,585,257)											
	ED-WA	(18,784,412)	(18,784,412)											
7,4	CD-AA	(47,933,582)	(33,710,729)	(9,800,021)	(4,422,832)		(9,800,021)	(9,800,021)	(6,888,141)	(6,888,141)		(2,911,880)	(2,911,880)	
9,4	CD-AN	(11,183,462)	(8,701,740)	(2,481,722)		(2,481,722)	(2,481,722)	(1,744,328)	(1,744,328)		(737,394)	(737,394)		
9	CD-ID	(5,631,332)	(4,381,683)	(1,249,649)		(1,249,649)	(1,249,649)			(1,249,649)			(1,249,649)	
9	CD-WA	(3,248,863)	(2,527,908)	(720,955)		(720,955)	(720,955)	(720,955)		(720,955)				
8,4	GD-AA	(2,061,498)		(1,413,322)	(648,176)		(1,413,322)	(1,413,322)	(993,382)	(993,382)		(419,940)	(419,940)	
4	GD-AN	(2,376,859)		(2,376,859)		(2,376,859)	(2,376,859)	(1,670,623)	(1,670,623)		(706,236)	(706,236)		
	GD-ID	(1,451,124)		(1,451,124)		(1,451,124)	(1,451,124)			(1,451,124)			(1,451,124)	
	GD-WA	(5,412,909)		(5,412,909)		(5,412,909)	(5,412,909)	(5,412,909)		(5,412,909)				
	GD-OR	(4,549,554)		(4,549,554)										
Total General Plant		(154,970,985)	(120,443,862)	(24,906,561)	(9,620,562)	(8,834,637)	(16,071,924)	(24,906,561)	(6,133,864)	(11,296,474)	(17,430,338)	(2,700,773)	(4,775,450)	(7,476,223)
Total Accumulated Depreciation		(1,695,286,295)	(1,346,955,693)	(236,884,687)	(111,445,915)	(204,714,686)	(32,170,001)	(236,884,687)	(135,300,845)	(22,617,235)	(157,918,080)	(69,413,841)	(9,552,766)	(78,966,607)

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-12A
For Twelve Months 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	68.484%	31.516%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Twelve Months Ended February 28, 2017
 Average of Monthly Averages Basis

Report ID:
G-AAMT-12A

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	(9,835,221)	(9,835,221)											
Misc Intangible Plt (303000)	ED-AN	(1,293,041)	(1,293,041)											
Total Production/Transmission		(11,128,262)	(11,128,262)											
Distribution														
Franchises (302000)	ED-WA	(161,338)	(161,338)											
Misc Intangible Plt (303000)	ED-WA	(33,008)	(33,008)											
Total Distribution		(194,346)	(194,346)											
General Plant - 303000														
7,4	CD-AA	(1,710,604)	(1,203,034)	(349,733)	(157,837)		(349,733)	(349,733)		(245,817)	(245,817)		(103,916)	(103,916)
9,4	CD-AN	(83,796)	(65,201)	(18,595)			(18,595)	(18,595)		(13,070)	(13,070)		(5,525)	(5,525)
	GD-ID	(66,467)		(66,467)			(66,467)	(66,467)				(66,467)		(66,467)
	GD-WA	(158,141)		(158,141)			(158,141)	(158,141)	(158,141)		(158,141)			
	GD-OR	(80,003)			(80,003)									
Total General Plant - 303000		(2,099,011)	(1,268,235)	(592,936)	(237,840)		(224,608)	(368,328)	(592,936)	(158,141)	(258,887)	(417,028)	(66,467)	(109,441)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(41,727,092)	(29,345,830)	(8,531,104)	(3,850,158)		(8,531,104)	(8,531,104)		(5,996,257)	(5,996,257)		(2,534,847)	(2,534,847)
9,4	CD-AN	(31,710)	(24,673)	(7,037)			(7,037)	(7,037)		(4,946)	(4,946)		(2,091)	(2,091)
9	CD-ID	(46,759)	(36,383)	(10,376)			(10,376)	(10,376)				(10,376)		(10,376)
	ED-AN	(1,148,235)	(1,148,235)											
	ED-ID	(21,150)	(21,150)											
	ED-WA	(2,680,019)	(2,680,019)											
8,4	GD-AA	(970,133)		(665,104)	(305,029)		(665,104)	(665,104)		(467,482)	(467,482)		(197,622)	(197,622)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(46,625,098)	(33,256,290)	(9,213,621)	(4,155,187)		(10,376)	(9,203,245)	(9,213,621)		(6,468,685)	(6,468,685)	(10,376)	(2,734,560)
Gas Underground Storage														
1	GD-AN	(240,238)		(240,238)			(240,238)	(240,238)		(169,440)	(169,440)		(70,798)	(70,798)
Total Gas Underground Storage		(240,238)		(240,238)			(240,238)	(240,238)		(169,440)	(169,440)		(70,798)	(70,798)
General Plant - 390200, 396200														
7,4	CD-AA	(231,632)	(162,902)	(47,357)	(21,373)		(47,357)	(47,357)		(33,286)	(33,286)		(14,071)	(14,071)
9	CD-ID	(4,538)	(3,531)	(1,007)			(1,007)	(1,007)				(1,007)		(1,007)
9	CD-WA	(7,115)	(5,536)	(1,579)			(1,579)	(1,579)	(1,579)		(1,579)			
4	ED-AN	(99,367)	(99,367)											
	ED-WA	(78,397)	(78,397)											
	GD-WA	(1,009)		(1,009)			(1,009)	(1,009)	(1,009)		(1,009)			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(422,058)	(349,733)	(50,952)	(21,373)		(3,595)	(47,357)	(50,952)	(2,588)	(33,286)	(35,874)	(1,007)	(14,071)
Total Accumulated Amortization		(60,709,013)	(46,196,866)	(10,097,747)	(4,414,400)		(238,579)	(9,859,168)	(10,097,747)	(160,729)	(6,930,298)	(7,091,027)	(77,850)	(2,928,870)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A
For Twelve Months 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-12A
For Twelve Months 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
	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	
99		GD-WA / ID / AN	751,560	0	0	0	0	751,560	0	0	0	751,560	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,143,906	0	0	7,134,006	7,134,006	0	0	2,073,922	2,073,922	0	935,978	
9		CD-WA / ID / AN	1,628,224	693,088	340,200	233,616	1,266,904	197,668	97,025	66,627	361,320	0	0	
		TOTAL ACCOUNT	13,770,898	706,699	702,479	7,390,396	8,799,574	949,228	97,025	2,140,549	3,186,802	848,544	935,978	1,784,522
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,825,182	1,052,423	2,208,904	4,563,855	7,825,182	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,238,415	0	0	0	0	2,238,415	0	0	0	2,238,415	0	
99		GD-OR / AS	3,610,258	0	0	0	0	0	0	0	0	3,610,258	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	99,270,527	0	0	69,814,976	69,814,976	0	0	20,295,859	20,295,859	0	9,159,692	
9		CD-WA / ID / AN	24,358,042	5,520,215	5,342,512	8,090,022	18,952,749	1,574,356	1,523,676	2,307,261	5,405,293	0	0	
		TOTAL ACCOUNT	137,302,424	6,572,638	7,551,416	82,468,853	96,592,907	3,812,771	1,523,676	22,603,120	27,939,567	3,610,258	9,159,692	12,769,950
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,502,507	2,696,273	5,493	5,800,741	8,502,507	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	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	617,664	0	0	0	0	0	0	423,458	423,458	0	194,206	
7		CD-AA	59,855,916	0	0	42,095,469	42,095,469	0	0	12,237,542	12,237,542	0	5,522,905	
9		CD-WA / ID / AN	308,264	90,866	66,212	82,779	239,857	25,915	18,884	23,608	68,407	0	0	
		TOTAL ACCOUNT	69,291,001	2,787,139	71,705	47,978,989	50,837,833	25,915	18,884	12,691,258	12,736,057	0	5,717,111	5,717,111
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	37,219,534	17,752,618	6,952,612	12,514,304	37,219,534	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,147,127	0	0	0	0	7,223,890	2,314,039	1,609,198	11,147,127	0	0	
99		GD-OR / AS	3,960,068	0	0	0	0	0	0	0	0	3,960,068	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	600,637	0	0	422,416	422,416	0	0	122,800	122,800	0	55,421	
9		CD-WA / ID / AN	5,939,025	1,871,796	840,214	1,909,086	4,621,096	533,833	239,628	544,468	1,317,929	0	0	
		TOTAL ACCOUNT	58,866,391	19,624,414	7,792,826	14,845,806	42,263,046	7,757,723	2,553,667	2,276,466	12,587,856	3,960,068	55,421	4,015,489

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	393000	Stores Equipment											
99		ED-WA / ID / AN	400,350	10,705	14,697	374,948	400,350	0	0	0	0	0	0
99		GD-WA / ID / AN	86,702	0	0	0	0	86,702	0	0	86,702	0	0
99		GD-OR / AS	56,133	0	0	0	0	0	0	0	56,133	0	56,133
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	3,947,712	104,007	121,636	2,846,032	3,071,675	29,663	34,690	811,684	876,037	0	0
		TOTAL ACCOUNT	4,490,897	114,712	136,333	3,220,980	3,472,025	116,365	34,690	811,684	962,739	56,133	56,133
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,712,640	870,582	266,757	2,575,301	3,712,640	0	0	0	0	0	0
99		GD-WA / ID / AN	2,628,313	0	0	0	0	1,925,616	344,841	357,856	2,628,313	0	0
99		GD-OR / AS	952,389	0	0	0	0	0	0	0	952,389	0	952,389
8		GD-AA	3,077,343	0	0	0	0	0	0	2,109,765	2,109,765	0	967,578
7		CD-AA	12,446,162	0	0	8,753,137	8,753,137	0	0	2,544,618	2,544,618	0	1,148,407
9		CD-WA / ID / AN	1,213,053	16,644	756,342	170,879	943,865	4,747	215,707	48,734	269,188	0	0
		TOTAL ACCOUNT	24,029,900	887,226	1,023,099	11,499,317	13,409,642	1,930,363	560,548	5,060,973	7,551,884	952,389	2,115,985
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	52,233	0	0	52,233	52,233	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	52,233	0	0	52,233	52,233	0	0	0	0	0	0
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	653,539	212,807	29,417	411,315	653,539	0	0	0	0	0	0
99		GD-WA / ID / AN	140,059	0	0	0	0	15,178	4,950	119,931	140,059	0	0
99		GD-OR / AS	44,390	0	0	0	0	0	0	0	44,390	0	44,390
8		GD-AA	204,466	0	0	0	0	0	0	140,178	140,178	0	64,288
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	35,877	1,634	522	25,759	27,915	466	149	7,347	7,962	0	0
		TOTAL ACCOUNT	1,433,994	214,441	29,939	687,205	931,585	15,644	5,099	340,171	360,914	44,390	97,105

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	32,682,061	14,898,119	9,829,750	7,954,192	32,682,061	0	0	0	0	0
99		GD-WA / ID / AN	4,510,675	0	0	0	0	2,755,882	924,299	830,494	4,510,675	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	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
9		CD-WA / ID / AN	1,465,907	252,166	308,913	579,528	1,140,607	71,917	88,102	165,281	325,300	0
		TOTAL ACCOUNT	39,230,955	15,150,285	10,138,663	8,905,388	34,194,336	2,827,799	1,012,401	1,103,822	4,944,022	43,834
	397XXX	Communication Equipment										
99		ED-WA / ID / AN	62,938,683	12,337,546	6,033,792	44,567,345	62,938,683	0	0	0	0	0
99		GD-WA / ID / AN	1,200,107	0	0	0	0	690,215	509,892	0	1,200,107	0
99		GD-OR / AS	1,225,902	0	0	0	0	0	0	0	0	1,225,902
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0
7		CD-AA	38,364,442	0	0	26,980,945	26,980,945	0	0	7,843,610	7,843,610	0
9		CD-WA / ID / AN	12,665,086	1,164,142	3,087,879	5,602,556	9,854,577	332,011	880,658	1,597,840	2,810,509	0
		TOTAL ACCOUNT	117,387,153	13,501,688	9,121,671	77,150,846	99,774,205	1,022,226	1,390,550	10,122,185	12,534,961	1,225,902
	398000	Miscellaneous Equipment										
99		ED-WA / ID / AN	111,350	0	1,147	110,203	111,350	0	0	0	0	0
99		GD-WA / ID / AN	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
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	408,448	0	0	287,253	287,253	0	0	83,507	83,507	0
9		CD-WA / ID / AN	9,978	3,880	0	3,884	7,764	1,106	0	1,108	2,214	0
		TOTAL ACCOUNT	532,143	3,880	1,147	401,340	406,367	1,106	0	84,615	85,721	2,367
		TOTAL GENERAL PLANT	466,387,989	59,563,122	36,569,278	254,601,353	350,733,753	18,459,140	7,196,540	57,234,843	82,890,523	10,743,885

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12A
For Twelve Months Ended 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	10,522,172	221,541	0	10,300,631	10,522,172	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	691,370	0	0	0	0	0	0	0	691,370	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,983,815	0	0	6,318,137	6,318,137	0	0	1,836,741	1,836,741	828,937		
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0		
		TOTAL ACCOUNT	22,193,614	221,541	0	16,769,763	16,991,304	1,022,594	779,605	1,879,804	3,682,003	691,370	828,937	1,520,307
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,855,926	4,478,072	23,524	3,354,330	7,855,926	0	0	0	0	0		
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	1,492,901	0	0	0	0	0	0	1,023,503	1,023,503	469,398		
7		CD-AA	58,074,567	0	0	40,842,682	40,842,682	0	0	11,873,345	11,873,345	5,358,540		
9		CD-WA / ID / AN	151,017	0	74,450	43,055	117,505	0	21,233	12,279	33,512	0		
		TOTAL ACCOUNT	67,574,411	4,478,072	97,974	44,240,067	48,816,113	0	21,233	12,909,127	12,930,360	0	5,827,938	5,827,938
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	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		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	6,187,615	0	0	4,351,626	4,351,626	0	0	1,265,058	1,265,058	570,931		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	6,187,615	0	0	4,351,626	4,351,626	0	0	1,265,058	1,265,058	0	570,931	570,931
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	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		
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	100,232,950	0	0	70,491,829	70,491,829	0	0	20,492,627	20,492,627	9,248,494		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	100,232,950	0	0	70,491,829	70,491,829	0	0	20,492,627	20,492,627	0	9,248,494	9,248,494
	TOTAL		196,188,590	4,699,613	97,974	135,853,285	140,650,872	1,022,594	800,838	36,546,616	38,370,048	691,370	16,476,300	17,167,670

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-12A
For Twelve Months 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	(67,248,741)	(47,294,695)	(13,749,005)	(6,205,041)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(661,439)	(514,659)	(146,780)	0
7	283750 CD-AA	(1,183,102)	(832,052)	(241,885)	(109,165)
	Total	<u>(69,093,282)</u>	<u>(48,641,406)</u>	<u>(14,137,670)</u>	<u>(6,314,206)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended February 28, 2017
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,014,193	3,014,193					3,014,193
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			266	266					266
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,837)	(1,837)					(1,837)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			1	1					1
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	80,897,291	38,720,244		119,617,535	65,103,518	32,098,555	15,793,773	6,621,689	
TOTAL		80,897,291	38,720,244	3,012,623	122,630,158	65,103,518	32,098,555	15,793,773	6,621,689	3,012,623

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						