

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	34,676,479	24,424,813	10,251,666
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	34,676,479	24,424,813	10,251,666
G-APL	Gas Net Adjusted Rate Base	434,746,965	293,929,240	140,817,725
	<b>RATE OF RETURN</b>	<b>7.976%</b>	<b>8.310%</b>	<b>7.280%</b>

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 March 31, 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	<b>100.000%</b>	<b>70.530%</b>	<b>29.470%</b>
2	Input	Number of Customers - AMA Percent	04-01-2016 thru 03-31-2017	238,122 <b>100.000%</b>	157,632 <b>66.198%</b>	80,490 <b>33.802%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2016 thru 03-31-2017	14,093,778 <b>100.000%</b>	9,332,002 <b>66.214%</b>	4,761,776 <b>33.786%</b>
	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%
				<b>100.000%</b>	<b>70.287%</b>	<b>29.713%</b>
6	Input	Actual Therms Purchased Percent	04-01-2016 thru 03-31-2017	266,570,030 <b>100.000%</b>	182,416,903 <b>68.431%</b>	84,153,127 <b>31.569%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2017  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

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			
	<b>Total</b>		<b>120,618,749</b>	<b>93,945,705</b>	<b>17,874,624</b>	<b>8,798,420</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>77.887%</b>	<b>14.819%</b>	<b>7.294%</b>
	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
	<b>Total</b>		<b>92,218,982</b>	<b>67,133,294</b>	<b>17,802,110</b>	<b>7,283,578</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>72.798%</b>	<b>19.304%</b>	<b>7.898%</b>
	Number of Customers at		717,579	377,285	239,822	100,472
	<b>Percentage</b>		<b>100.000%</b>	<b>52.577%</b>	<b>33.421%</b>	<b>14.002%</b>
	Net Direct Plant		3,243,965,315	2,531,901,896	461,825,314	250,238,105
	<b>Percentage</b>		<b>100.000%</b>	<b>78.050%</b>	<b>14.236%</b>	<b>7.714%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>281.312%</b>	<b>81.780%</b>	<b>36.908%</b>
	<b>Average (CD AA)</b>		<b>100.000%</b>	<b>70.328%</b>	<b>20.445%</b>	<b>9.227%</b>

7

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended March 31, 2017  
Average of Monthly Averages Basis

Report ID:  
**G-ALL-12A**

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
	<b>Total</b>		<b>25,561,164</b>	<b>0</b>	<b>17,153,486</b>	<b>8,407,678</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>67.108%</b>	<b>32.892%</b>
	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
	<b>Total</b>		<b>19,557,341</b>	<b>0</b>	<b>14,119,850</b>	<b>5,437,491</b>
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>72.197%</b>	<b>27.803%</b>
	Number of Customers at		340,294	0	239,822	100,472
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>70.475%</b>	<b>29.525%</b>
	Net Direct Plant		701,014,767	0	451,825,089	249,189,678
	<b>Percentage</b>		<b>100.000%</b>	<b>0.000%</b>	<b>64.453%</b>	<b>35.547%</b>
	<b>Total Percentages</b>		<b>400.000%</b>	<b>0.000%</b>	<b>274.233%</b>	<b>125.767%</b>
	<b>Average (GD AA)</b>		<b>100.000%</b>	<b>0.000%</b>	<b>68.558%</b>	<b>31.442%</b>

8

RESULTS OF OPERATIONS	Report ID: <b>G-ALL-12A</b>
<b>GAS ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

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)		<b>100.000%</b>	<b>77.808%</b>	<b>22.192%</b>	<b>0.000%</b>
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	
			<b>100.000%</b>	<b>68.308%</b>	<b>31.692%</b>	
11	Book Depreciation Percent	04-01-2016 thru 03-31-2017	20,301,468	13,750,190	6,551,278	
			<b>100.000%</b>	<b>67.730%</b>	<b>32.270%</b>	
12	Net Gas Plant (before DFIT) - AMA Percent	03-01-2016 thru 03-31-2017	512,062,252	345,399,967	166,662,285	
			<b>100.000%</b>	<b>67.453%</b>	<b>32.547%</b>	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2016 thru 03-31-2017	58,349,477	41,585,040	16,764,437	
			<b>100.000%</b>	<b>71.269%</b>	<b>28.731%</b>	
14	Net Allocated Schedule M's - AMA Percent	04-01-2016 thru 03-31-2017	-56,536,758	-37,958,929	-18,577,829	
			<b>100.000%</b>	<b>67.140%</b>	<b>32.860%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	149,919,564	0	149,919,564	106,116,891	0	106,116,891	43,802,673	0	43,802,673
99	4812XX Commercial - Firm & Interruptible	71,360,600	0	71,360,600	51,545,473	0	51,545,473	19,815,127	0	19,815,127
99	4813XX Industrial-Firm	3,154,476	0	3,154,476	1,905,473	0	1,905,473	1,249,003	0	1,249,003
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	304,258	0	304,258	273,647	0	273,647	30,611	0	30,611
99	499XXX Unbilled Revenue	(165,687)	0	(165,687)	114,535	0	114,535	(280,222)	0	(280,222)
	TOTAL SALES TO ULTIMATE CUSTOMERS	224,573,211	0	224,573,211	159,956,019	0	159,956,019	64,617,192	0	64,617,192
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	88,915,419	0	88,915,419	60,031,415	0	60,031,415	28,884,004	0	28,884,004
4	488000 Miscellaneous Service Revenues	20,539	0	20,539	10,598	0	10,598	9,941	0	9,941
99	4893XX Transportation Revenues	5,344,598	0	5,344,598	4,832,027	0	4,832,027	512,571	0	512,571
99	493000 Rent from Gas Property	2,573	0	2,573	2,573	0	2,573	0	0	0
4	495XXX Other Gas Revenues	4,214,049	212,044	4,426,093	2,861,027	149,039	3,010,066	1,353,022	63,005	1,416,027
99	496100 Provision for Rate Refund	(2,551,870)	0	(2,551,870)	(2,551,870)	0	(2,551,870)	0	0	0
	TOTAL OTHER OPERATING REVENUES	95,945,308	212,044	96,157,352	65,185,770	149,039	65,334,809	30,759,538	63,005	30,822,543
	TOTAL GAS REVENUES	320,518,519	212,044	320,730,563	225,141,789	149,039	225,290,828	95,376,730	63,005	95,439,735
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	168,756,270	0	168,756,270	115,316,531	0	115,316,531	53,439,739	0	53,439,739
99	808XXX Net Natural Gas Storage Transactions	80,681	0	80,681	308,735	0	308,735	(228,054)	0	(228,054)
99	811000 Gas Used for Products Extraction	(516,614)	0	(516,614)	(350,325)	0	(350,325)	(166,289)	0	(166,289)
10	813000 Other Gas Expenses	0	1,303,675	1,303,675	0	890,514	890,514	0	413,161	413,161
99	813010 Gas Technology Institute (GTI) Expenses	110,913	0	110,913	78,149	0	78,149	32,764	0	32,764
	TOTAL PRODUCTION EXPENSES	168,431,250	1,303,675	169,734,925	115,353,090	890,514	116,243,604	53,078,160	413,161	53,491,321
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	18,052	18,052	0	12,732	12,732	0	5,320	5,320
1	824000 Other Expenses	0	625,191	625,191	0	440,947	440,947	0	184,244	184,244
1	837000 Other Equipment	0	693,148	693,148	0	488,877	488,877	0	204,271	204,271
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,336,391	1,336,391	0	942,556	942,556	0	393,835	393,835
G-DEPX	Depreciation Expense-Underground Storage	0	717,578	717,578	0	506,108	506,108	0	211,470	211,470
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	276,416	276,416	0	194,956	194,956	0	81,460	81,460
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	994,221	994,221	0	701,224	701,224	0	292,997	292,997

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,330,612	2,330,612	0	1,643,780	1,643,780	0	686,832	686,832

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	441,443	1,188,413	1,629,856	362,383	786,896	1,149,279	79,060	401,517	480,577
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,428,992	1,025,423	4,454,415	2,379,428	678,974	3,058,402	1,049,564	346,449	1,396,013
3	875000 Measuring & Reg Sta Exp-General	118,667	0	118,667	74,635	0	74,635	44,032	0	44,032
3	876000 Measuring & Reg Sta Exp-Industrial	6,423	0	6,423	3,353	0	3,353	3,070	0	3,070
3	877000 Measuring & Reg Sta Exp-City Gate	126,270	0	126,270	68,693	0	68,693	57,577	0	57,577
3	878000 Meter & House Regulator Expenses	590,107	18,298	608,405	378,368	12,116	390,484	211,739	6,182	217,921
3	879000 Customer Installation Expenses	2,010,251	124,198	2,134,449	1,211,172	82,236	1,293,408	799,079	41,962	841,041
3	880000 Other Expenses	1,668,364	574,872	2,243,236	1,270,280	380,646	1,650,926	398,084	194,226	592,310
3	881000 Rents	0	43,033	43,033	0	28,494	28,494	0	14,539	14,539
	MAINTENANCE									
3	885000 Supervision & Engineering	172,889	0	172,889	78,999	0	78,999	93,890	0	93,890
3	887000 Mains	1,120,300	1,821	1,122,121	806,585	1,206	807,791	313,715	615	314,330
3	889000 Measuring & Reg Sta Exp-General	219,481	23,444	242,925	142,477	15,523	158,000	77,004	7,921	84,925
3	890000 Measuring & Reg Sta Exp-Industrial	273,994	4,460	278,454	193,120	2,953	196,073	80,874	1,507	82,381
3	891000 Measuring & Reg Sta Exp-City Gate	93,183	0	93,183	43,751	0	43,751	49,432	0	49,432
3	892000 Services	2,385,279	2,151	2,387,430	1,388,365	1,424	1,389,789	996,914	727	997,641
3	893000 Meters & House Regulators	1,431,118	563,372	1,994,490	924,114	373,031	1,297,145	507,004	190,341	697,345
3	894000 Other Equipment	7,017	211,961	218,978	6,279	140,348	146,627	738	71,613	72,351
	TOTAL DISTRIBUTION OPERATING EXP	14,093,778	3,781,446	17,875,224	9,332,002	2,503,847	11,835,849	4,761,776	1,277,599	6,039,375
G-DEPX	Depreciation Expense-Distribution	14,929,114	98,708	15,027,822	9,981,256	67,547	10,048,803	4,947,858	31,161	4,979,019
G-OTX	Taxes Other Than FIT	17,249,414	0	17,249,414	14,500,479	0	14,500,479	2,748,935	0	2,748,935
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	32,178,528	98,708	32,277,236	24,481,735	67,547	24,549,282	7,696,793	31,161	7,727,954
	TOTAL DISTRIBUTION EXPENSES	46,272,306	3,880,154	50,152,460	33,813,737	2,571,394	36,385,131	12,458,569	1,308,760	13,767,329



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	197,991	197,991	0	131,066	131,066	0	66,925	66,925
2	902000	Meter Reading Expenses	2,012,244	80,920	2,093,164	1,827,150	53,567	1,880,717	185,094	27,353	212,447
2	903XXX	Customer Records & Collection Expenses	1,061,917	4,806,731	5,868,648	731,609	3,181,960	3,913,569	330,308	1,624,771	1,955,079
2	904000	Uncollectible Accounts	0	1,993,785	1,993,785	0	1,319,846	1,319,846	0	673,939	673,939
2	905000	Misc Customer Accounts	0	149,254	149,254	0	98,803	98,803	0	50,451	50,451
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,074,161	7,228,681	10,302,842	2,558,759	4,785,242	7,344,001	515,402	2,443,439	2,958,841
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	9,741,831	108,723	9,850,554	8,340,569	71,972	8,412,541	1,401,262	36,751	1,438,013
2	909000	Advertising	1,138	675,026	676,164	100	446,854	446,954	1,038	228,172	229,210
2	910000	Misc Customer Service & Info Exp	0	166,690	166,690	0	110,345	110,345	0	56,345	56,345
TOTAL CUSTOMER SERVICE & INFO EXP			9,742,969	950,439	10,693,408	8,340,669	629,171	8,969,840	1,402,300	321,268	1,723,568
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

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	117,774	9,238,676	9,356,450	79,303	6,493,588	6,572,891	38,471	2,745,088	2,783,559
4	921000	Office Supplies & Expenses	5,197	1,167,103	1,172,300	5,197	820,322	825,519	0	346,781	346,781
4	922000	Admin. Expenses Transferred - Credit	0	(19,909)	(19,909)	0	(13,993)	(13,993)	0	(5,916)	(5,916)
4	923000	Outside Services Employed	66,512	2,003,109	2,069,621	63,403	1,407,925	1,471,328	3,109	595,184	598,293
4	924000	Property Insurance Premium	0	308,792	308,792	0	217,041	217,041	0	91,751	91,751
4	925XXX	Injuries and Damages	(484)	887,174	886,690	(484)	623,568	623,084	0	263,606	263,606
4	926XXX	Employee Pensions and Benefits	15,361	406,882	422,243	15,361	285,985	301,346	0	120,897	120,897
4	928000	Regulatory Commission Expenses	797,538	261,653	1,059,191	597,583	183,908	781,491	199,955	77,745	277,700
4	930000	Miscellaneous General Expenses	38,502	1,073,079	1,111,581	27,715	754,235	781,950	10,787	318,844	329,631
4	931000	Rents	8,890	310,780	319,670	8,890	218,438	227,328	0	92,342	92,342
4	935000	Maintenance of General Plant	420,871	2,706,427	3,127,298	326,792	1,902,266	2,229,058	94,079	804,161	898,240
TOTAL ADMIN & GEN OPERATING EXP			1,470,161	18,343,766	19,813,927	1,123,760	12,893,283	14,017,043	346,401	5,450,483	5,796,884
G-DEPX	Depreciation Expense-General Plant		440,899	4,115,172	4,556,071	302,851	2,892,431	3,195,282	138,048	1,222,741	1,360,789
G-AMTX	Amortization Expense - General Plant - 303000		39,804	124,609	164,413	24,862	87,584	112,446	14,942	37,025	51,967
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,128	4,560,576	4,564,704	0	3,205,492	3,205,492	4,128	1,355,084	1,359,212
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	2,723	2,723	0	1,914	1,914	0	809	809
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(126,549)	0	(126,549)	0	0	0	(126,549)	0	(126,549)
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			526,418	8,803,080	9,329,498	327,713	6,187,421	6,515,134	198,705	2,615,659	2,814,364
TOTAL ADMIN & GENERAL EXPENSES			1,996,579	27,146,846	29,143,425	1,451,473	19,080,704	20,532,177	545,106	8,066,142	8,611,248
TOTAL EXPENSES BEFORE FIT			229,517,265	42,840,407	272,357,672	161,517,728	29,600,805	191,118,533	67,999,537	13,239,602	81,239,139
NET OPERATING INCOME (LOSS) BEFORE FIT					48,372,891		34,172,295			14,200,596	
G-FIT	FEDERAL INCOME TAX			1,418,724			1,629,052			(210,328)	
G-FIT	DEFERRED FEDERAL INCOME TAX			12,300,353			8,134,657			4,165,696	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(22,665)			(16,227)			(6,438)	
GAS NET OPERATING INCOME (LOSS)					34,676,479		24,424,813			10,251,666	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.530%		29.470%			
G-ALL 2	Number of Customers - AMA		100.000%		66.198%		33.802%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		66.214%		33.786%			
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	53,675	212,044	265,719	53,675	149,039	202,714	0	63,005	63,005
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,037,763	0	3,037,763	1,462,238	0	1,462,238
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	525,997	0	525,997	865,536	0	865,536	(339,539)	0	(339,539)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	1,241,997	0	1,241,997	1,213,306	0	1,213,306	28,691	0	28,691
4	495329	AMORTIZATION RES DECOUPLING DE	(2,679,267)	0	(2,679,267)	(2,679,267)	0	(2,679,267)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,301,112	0	1,301,112	1,099,480	0	1,099,480	201,632	0	201,632
4	495339	AMORTIZATION NON-RES DECOUPLIN	(729,466)	0	(729,466)	(729,466)	0	(729,466)	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	4,214,049	212,044	4,426,093	2,861,027	149,039	3,010,066	1,353,022	63,005	1,416,027

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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	121,660,523	0	121,660,523	82,544,527	0	82,544,527	39,115,996	0	39,115,996
1	804001	Pipeline Demand Costs	25,997,605	0	25,997,605	18,355,526	0	18,355,526	7,642,079	0	7,642,079
1	804002	Transport Variable Charges	1,060,558	0	1,060,558	748,641	0	748,641	311,917	0	311,917
6	804010	Gas Costs - Fixed Hedge	20,549	0	20,549	13,530	0	13,530	7,019	0	7,019
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	487,868	0	487,868	330,063	0	330,063	157,805	0	157,805
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	4,550,396	0	4,550,396	3,083,462	0	3,083,462	1,466,934	0	1,466,934
6	804700	Gas Costs - Offsystem Bookout	516,839	0	516,839	348,711	0	348,711	168,128	0	168,128
6	804711	Gas Costs - Offsystem Bookout Offset	(516,839)	0	(516,839)	(348,711)	0	(348,711)	(168,128)	0	(168,128)
6	804730	Gas Costs - Intracompany LDC Gas	7,883,922	0	7,883,922	5,340,023	0	5,340,023	2,543,899	0	2,543,899
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(18,743,093)	0	(18,743,093)	(12,465,512)	0	(12,465,512)	(6,277,581)	0	(6,277,581)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	25,837,942	0	25,837,942	17,366,271	0	17,366,271	8,471,671	0	8,471,671
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>168,756,270</b>	<b>0</b>	<b>168,756,270</b>	<b>115,316,531</b>	<b>0</b>	<b>115,316,531</b>	<b>53,439,739</b>	<b>0</b>	<b>53,439,739</b>

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.431%	31.569%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	254,856	108,723	363,579	202,712	71,972	274,684	52,144	36,751	88,895
99	908600	Public Purpose Tariff Rider Expense Offset	9,265,036	0	9,265,036	7,986,888	0	7,986,888	1,278,148	0	1,278,148
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	104,099	0	104,099	33,129	0	33,129	70,970	0	70,970
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			9,741,831	108,723	9,850,554	8,340,569	71,972	8,412,541	1,401,262	36,751	1,438,013

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.198%	33.802%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-INT-12A</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended March 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.58%	52.58%
2	Cost of Debt		5.264%	5.227%
	Total Cost of Debt		2.768%	2.748%
	Total Weighted Cost		2.768%	2.748%
G-APL	Net Rate Base	434,746,965	293,929,240	140,817,725
	Interest Deduction for FIT Calculation	12,005,632	8,135,961	3,869,671
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 March 31, 2017				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	320,730,563	225,290,828	95,439,735
G-OPS	Operating & Maintenance Expense	229,756,717	159,352,893	70,403,824
G-OPS	Book Deprec/Amort and Reg Amortizations	25,075,125	17,070,205	8,004,920
G-OTX	Taxes Other than FIT	17,525,830	14,695,435	2,830,395
	Net Operating Income Before FIT	48,372,891	34,172,295	14,200,596
G-INT	Less: Interest Expense	12,005,632	8,135,961	3,869,671
G-SCM	Schedule M Adjustments	(32,313,763)	(21,381,900)	(10,931,863)
	Taxable Net Operating Income	4,053,496	4,654,434	(600,938)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,418,724	1,629,052	(210,328)
G-DTE	Deferred FIT	12,300,353	8,134,657	4,165,696
99	411400 Amortized Investment Tax Credit	(22,665)	(16,227)	(6,438)
	Total FIT/Deferred FIT & ITC	13,696,412	9,747,482	3,948,930
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%



**RESULTS OF OPERATIONS**  
**GAS SCHEDULE M ITEMS**  
 For Twelve Months Ended March 31, 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	15,413,943	9,619,592	25,033,535	10,308,968	6,761,235	17,070,203	5,104,975	2,858,357	7,963,332
12	997001	Contributions In Aid of Construction	0	526,215	526,215	0	354,948	354,948	0	171,267	171,267
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	649,603	649,603	0	456,586	456,586	0	193,017	193,017
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	7,094,848	0	7,094,848	4,900,759	0	4,900,759	2,194,089	0	2,194,089
4	997015	Airplane Lease Payments	0	175,028	175,028	0	123,022	123,022	0	52,006	52,006
12	997016	Redemption Expense Amortization	0	291,707	291,707	0	196,765	196,765	0	94,942	94,942
4	997020	FAS87 Current Pension Accrual	0	348,445	348,445	0	244,912	244,912	0	103,533	103,533
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	339,626	0	339,626	230,411	0	230,411	109,215	0	109,215
12	997032	Interest Rate Swaps	0	(10,433,025)	(10,433,025)	0	(7,037,388)	(7,037,388)	0	(3,395,637)	(3,395,637)
4	997033	DSM Tariff Rider	1,598,288	0	1,598,288	1,407,261	0	1,407,261	191,027	0	191,027
12	997048	AFUDC	0	(559,314)	(559,314)	0	(377,274)	(377,274)	0	(182,040)	(182,040)
11	997049	Tax Depreciation	0	(49,505,033)	(49,505,033)	0	(33,529,759)	(33,529,759)	0	(15,975,274)	(15,975,274)
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	115,072	0	115,072	99,025	0	99,025	16,047	0	16,047
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(1,011,465)	(1,011,465)	0	(685,065)	(685,065)	0	(326,400)	(326,400)
4	997081	Deferred Compensation	0	285,815	285,815	0	200,891	200,891	0	84,924	84,924
4	997082	Meal Disallowances	0	129,502	129,502	0	91,023	91,023	0	38,479	38,479
4	997083	Paid Time Off	0	40,326	40,326	0	28,344	28,344	0	11,982	11,982
2	997084	Customer Uncollectibles	0	148,414	148,414	0	98,247	98,247	0	50,167	50,167
99	997098	Provision for Rate Refund	2,551,870	0	2,551,870	2,551,870	0	2,551,870	0	0	0
12	997101	Repairs 481 (a)	0	(7,249,368)	(7,249,368)	0	(4,889,916)	(4,889,916)	0	(2,359,452)	(2,359,452)
12	997102	Amort Idaho Earnings Test (254229)	(137,522)	0	(137,522)	0	0	0	(137,522)	0	(137,522)
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	(2,921,266)	0	(2,921,266)	(2,921,266)	0	(2,921,266)	0	0	0
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>27,113,647</b>	<b>(56,536,758)</b>	<b>(32,313,763)</b>	<b>16,577,028</b>	<b>(37,958,928)</b>	<b>(21,381,900)</b>	<b>7,645,967</b>	<b>(18,577,830)</b>	<b>(10,931,863)</b>

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers - AMA	100.000%	66.198%	33.802%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.431%	31.569%
G-ALL	11	Book Depreciation	100.000%	67.730%	32.270%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.453%	32.547%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12A</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b> For Twelve Months Ended March 31, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,552,051	10,441,647	5,110,404
99	410100	Deferred Federal Income Tax Exp	(3,042,949)	(2,159,218)	(883,731)
		<b>SUBTOTAL</b>	<b>12,509,102</b>	<b>8,282,429</b>	<b>4,226,673</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(168,474)	(113,113)	(55,361)
99	411100	Deferred Federal Income Tax Exp	(40,275)	(34,659)	(5,616)
		<b>SUBTOTAL</b>	<b>(208,749)</b>	<b>(147,772)</b>	<b>(60,977)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>12,300,353</b>	<b>8,134,657</b>	<b>4,165,696</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.140%	32.860%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>TAXES OTHER THAN FEDERAL INCOME TAX</b>	<b>G-OTX-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	276,416	276,416	0	194,956	194,956	0	81,460	81,460
		TOTAL UNDERGROUND STORAGE TAX	0	276,416	276,416	0	194,956	194,956	0	81,460	81,460
		DISTRIBUTION									
99	408110	State Excise Tax	6,175,018	0	6,175,018	6,175,018	0	6,175,018	0	0	0
99	408120	Municipal Occupation & License Tax	6,990,057	0	6,990,057	5,831,592	0	5,831,592	1,158,465	0	1,158,465
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	3,984,847	0	3,984,847	2,493,869	0	2,493,869	1,490,978	0	1,490,978
99	409100	State Income Tax	99,492	0	99,492	0	0	0	99,492	0	99,492
		TOTAL DISTRIBUTION TAX	17,249,414	0	17,249,414	14,500,479	0	14,500,479	2,748,935	0	2,748,935
		TOTAL TAXES OTHER THAN FIT	17,249,414	276,416	17,525,830	14,500,479	194,956	14,695,435	2,748,935	81,460	2,830,395

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
-------	---	------------------------	----------	---------	---------

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended March 31, 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
<b>PLANT IN SERVICE</b>											
<b>INTANGIBLE PLANT:</b>											
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	34,998,034	35,019,267	0	24,599,068	24,599,068	21,233	10,398,966	10,420,199
<b>TOTAL INTANGIBLE PLANT</b>			<b>1,823,432</b>	<b>36,877,858</b>	<b>38,701,290</b>	<b>1,022,594</b>	<b>25,920,340</b>	<b>26,942,934</b>	<b>800,838</b>	<b>10,957,518</b>	<b>11,758,356</b>
<b>UNDERGROUND STORAGE PLANT:</b>											
1	350XXX	Land & Land Rights	0	1,199,100	1,199,100	0	843,946	843,946	0	355,154	355,154
1	351XXX	Structures & Improvements	0	1,986,668	1,986,668	0	1,401,197	1,401,197	0	585,471	585,471
1	352XXX	Wells	0	18,835,116	18,835,116	0	13,284,407	13,284,407	0	5,550,709	5,550,709
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	12,110,181	12,110,181	0	8,541,311	8,541,311	0	3,568,870	3,568,870
1	355000	Measuring & Regulating Equipment	0	780,936	780,936	0	550,794	550,794	0	230,142	230,142
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,086,395	2,086,395	0	1,471,534	1,471,534	0	614,861	614,861
<b>TOTAL UNDERGROUND STORAGE PLANT</b>			<b>0</b>	<b>38,446,586</b>	<b>38,446,586</b>	<b>0</b>	<b>27,114,598</b>	<b>27,114,598</b>	<b>0</b>	<b>11,331,988</b>	<b>11,331,988</b>
<b>DISTRIBUTION PLANT:</b>											
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	926,060	0	926,060	561,353	0	561,353	364,707	0	364,707
6	376000	Mains	297,225,612	2,512,521	299,738,133	194,309,033	1,719,343	196,028,376	102,916,579	793,178	103,709,757
6	378000	Measuring & Reg Station Equip-General	5,667,867	127,100	5,794,967	3,457,434	86,976	3,544,410	2,210,433	40,124	2,250,557
6	379000	Measuring & Reg Station Equip-City Gate	6,793,656	0	6,793,656	2,335,271	0	2,335,271	4,458,385	0	4,458,385
6	380000	Services	207,486,694	0	207,486,694	140,813,031	0	140,813,031	66,673,663	0	66,673,663
6	381000	Meters	75,489,691	0	75,489,691	52,038,348	0	52,038,348	23,451,343	0	23,451,343
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	3,366,184	0	3,366,184	2,596,189	0	2,596,189	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL DISTRIBUTION PLANT</b>			<b>597,230,757</b>	<b>2,639,621</b>	<b>599,870,378</b>	<b>396,297,847</b>	<b>1,806,319</b>	<b>398,104,166</b>	<b>200,932,910</b>	<b>833,302</b>	<b>201,766,212</b>
<b>GENERAL PLANT</b>											
4	389XXX	Land & Land Rights	1,214,898	2,134,891	3,349,789	1,117,873	1,500,551	2,618,424	97,025	634,340	731,365
4	390XXX	Structures & Improvements	5,361,276	22,721,095	28,082,371	3,814,469	15,969,976	19,784,445	1,546,807	6,751,119	8,297,926
4	391XXX	Office Furniture & Equipment	51,755	12,597,822	12,649,577	32,871	8,854,631	8,887,502	18,884	3,743,191	3,762,075
4	392XXX	Transportation Equipment	10,422,924	2,290,735	12,713,659	7,866,868	1,610,089	9,476,957	2,556,056	680,646	3,236,702
4	393000	Stores Equipment	151,005	822,908	973,913	116,589	578,397	694,986	34,416	244,511	278,927
4	394000	Tools, Shop & Garage Equipment	2,480,670	5,116,078	7,596,748	1,923,591	3,595,938	5,519,529	557,079	1,520,140	2,077,219

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended March 31, 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	20,661	335,240	355,901	15,582	235,630	251,212	5,079	99,610	104,689
4	396XXX	Power Operated Equipment	3,773,395	1,098,580	4,871,975	2,782,401	772,159	3,554,560	990,994	326,421	1,317,415
4	397XXX	Communications Equipment	2,422,000	10,315,081	12,737,081	1,041,424	7,250,161	8,291,585	1,380,576	3,064,920	4,445,496
4	398000	Miscellaneous Equipment	1,106	83,779	84,885	1,106	58,886	59,992	0	24,893	24,893
		<b>TOTAL GENERAL PLANT</b>	<b>25,899,690</b>	<b>57,516,209</b>	<b>83,415,899</b>	<b>18,712,774</b>	<b>40,426,418</b>	<b>59,139,192</b>	<b>7,186,916</b>	<b>17,089,791</b>	<b>24,276,707</b>
		<b>TOTAL PLANT IN SERVICE</b>	<b>624,953,879</b>	<b>135,480,274</b>	<b>760,434,153</b>	<b>416,033,215</b>	<b>95,267,675</b>	<b>511,300,890</b>	<b>208,920,664</b>	<b>40,212,599</b>	<b>249,133,263</b>
		<b>ACCUMULATED DEPRECIATION</b>									
G-ADEP		Underground Storage	0	(14,518,850)	(14,518,850)	0	(10,240,145)	(10,240,145)	0	(4,278,705)	(4,278,705)
G-ADEP		Distribution Plant	(196,890,153)	(1,631,546)	(198,521,699)	(129,782,170)	(1,116,483)	(130,898,653)	(67,107,983)	(515,063)	(67,623,046)
G-ADEP		General Plant	(8,877,134)	(16,140,751)	(25,017,885)	(6,175,185)	(11,344,849)	(17,520,034)	(2,701,949)	(4,795,902)	(7,497,851)
		<b>TOTAL ACCUMULATED DEPRECIATION</b>	<b>(205,767,287)</b>	<b>(32,291,147)</b>	<b>(238,058,434)</b>	<b>(135,957,355)</b>	<b>(22,701,477)</b>	<b>(158,658,832)</b>	<b>(69,809,932)</b>	<b>(9,589,670)</b>	<b>(79,399,602)</b>
		<b>ACCUMULATED AMORTIZATION</b>									
G-AAMT		General Plant - 303000	(227,925)	(378,712)	(606,637)	(160,213)	(266,185)	(426,398)	(67,712)	(112,527)	(180,239)
G-AAMT		Misc IT Intangible Plant - 3031XX	(10,720)	(9,407,321)	(9,418,041)	0	(6,612,124)	(6,612,124)	(10,720)	(2,795,197)	(2,805,917)
G-AAMT		Underground Storage	0	(240,257)	(240,257)	0	(169,453)	(169,453)	0	(70,804)	(70,804)
G-AAMT		General Plant - 390200, 396200	(3,398)	(45,139)	(48,537)	(2,391)	(31,727)	(34,118)	(1,007)	(13,412)	(14,419)
		<b>TOTAL ACCUMULATED AMORTIZATION</b>	<b>(242,043)</b>	<b>(10,071,429)</b>	<b>(10,313,472)</b>	<b>(162,604)</b>	<b>(7,079,489)</b>	<b>(7,242,093)</b>	<b>(79,439)</b>	<b>(2,991,940)</b>	<b>(3,071,379)</b>
		<b>TOTAL ACCUMULATED DEPR/AMORT</b>	<b>(206,009,330)</b>	<b>(42,362,576)</b>	<b>(248,371,906)</b>	<b>(136,119,959)</b>	<b>(29,780,966)</b>	<b>(165,900,925)</b>	<b>(69,889,371)</b>	<b>(12,581,610)</b>	<b>(82,470,981)</b>
		<b>NET GAS UTILITY PLANT before DFIT</b>	<b>418,944,549</b>	<b>93,117,698</b>	<b>512,062,247</b>	<b>279,913,256</b>	<b>65,486,709</b>	<b>345,399,965</b>	<b>139,031,293</b>	<b>27,630,989</b>	<b>166,662,282</b>
		<b>ACCUMULATED DFIT</b>									
12	282900	ADFIT - Gas Plant In Service	0	(97,076,004)	(97,076,004)	0	(65,480,677)	(65,480,677)	0	(31,595,327)	(31,595,327)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,091,985)	(14,091,985)	0	(9,900,645)	(9,900,645)	0	(4,191,340)	(4,191,340)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(204,672)	(204,672)	0	(143,858)	(143,858)	0	(60,814)	(60,814)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(862,772)	(862,772)	0	(581,966)	(581,966)	0	(280,806)	(280,806)
		<b>TOTAL ACCUMULATED DFIT</b>	<b>0</b>	<b>(112,235,433)</b>	<b>(112,235,433)</b>	<b>0</b>	<b>(76,107,146)</b>	<b>(76,107,146)</b>	<b>0</b>	<b>(36,128,287)</b>	<b>(36,128,287)</b>
		<b>NET GAS UTILITY PLANT</b>	<b>418,944,549</b>	<b>(19,117,735)</b>	<b>399,826,814</b>	<b>279,913,256</b>	<b>(10,620,437)</b>	<b>269,292,819</b>	<b>139,031,293</b>	<b>(8,497,298)</b>	<b>130,533,995</b>

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%	68.431%	31.569%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.453%	32.547%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	418,944,549	(19,117,735)	399,826,814	279,913,256	(10,620,437)	269,292,819	139,031,293	(8,497,298)	130,533,995
	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	6,647,587	6,647,587	0	4,688,543	4,688,543	0	1,959,044	1,959,044
4	252000 Customer Advances	(81,232)	(179)	(81,411)	(11,804)	(126)	(11,930)	(69,428)	(53)	(69,481)
99	235199 Customer Deposits	(502,891)	0	(502,891)	(502,891)	0	(502,891)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	924,509	0	924,509	924,509	0	924,509	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(323,578)	0	(323,578)	(323,578)	0	(323,578)	0	0	0
C-WKC	Working Capital	15,819,649	6,705,222	22,524,871	15,819,649	0	15,819,649	0	6,705,222	6,705,222
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	15,836,457	19,083,694	34,920,151	15,905,885	8,730,536	24,636,421	(69,428)	10,353,158	10,283,730
	NET RATE BASE	434,781,006	(34,041)	434,746,965	295,819,141	(1,889,901)	293,929,240	138,961,865	1,855,860	140,817,725

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%

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****					
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>Electric Production</b>																
	Steam (ED-AN)	7,943,892	7,943,892													
	Hydro (ED-AN)	10,898,171	10,898,171													
	Other (ED-AN)	9,609,111	9,609,111													
<b>Total Electric Production</b>		<b>28,451,174</b>	<b>28,451,174</b>													
<b>Electric Transmission</b>																
	ED-AN	11,954,721	11,954,721													
<b>Total Electric Transmission</b>		<b>11,954,721</b>	<b>11,954,721</b>													
<b>Electric Distribution</b>																
	ED-AN	42,280	42,280													
	ED-ID	16,370,370	16,370,370													
	ED-WA	28,326,206	28,326,206													
<b>Total Electric Distribution</b>		<b>44,738,856</b>	<b>44,738,856</b>													
<b>Gas Underground Storage</b>																
1	GD-AN	717,578		717,578		717,578	717,578		506,108	506,108		211,470	211,470			
	GD-OR	129,765		129,765												
<b>Total Gas Underground Storage</b>		<b>847,343</b>		<b>717,578</b>	<b>129,765</b>		<b>717,578</b>	<b>717,578</b>		<b>506,108</b>	<b>506,108</b>		<b>211,470</b>	<b>211,470</b>		
<b>Gas Distribution</b>																
6	GD-AN	98,708		98,708		98,708	98,708		67,547	67,547		31,161	31,161			
	GD-ID	4,947,858		4,947,858		4,947,858	4,947,858					4,947,858	4,947,858			
	GD-WA	9,981,256		9,981,256		9,981,256	9,981,256	9,981,256		9,981,256						
	GD-OR	6,732,308		6,732,308												
<b>Total Gas Distribution</b>		<b>21,760,130</b>		<b>15,027,822</b>	<b>6,732,308</b>		<b>14,929,114</b>	<b>98,708</b>	<b>15,027,822</b>		<b>9,981,256</b>	<b>67,547</b>	<b>10,048,803</b>	<b>4,947,858</b>	<b>31,161</b>	<b>4,979,019</b>
<b>General Plant</b>																
	ED-AN	2,786,177	2,786,177													
	ED-ID	225,876	225,876													
	ED-WA	968,611	968,611													
7,4	CD-AA	17,860,591	12,560,996	3,651,598	1,647,997		3,651,598	3,651,598		2,566,599	2,566,599		1,084,999	1,084,999		
9,4	CD-AN	826,720	643,262	183,458			183,458	183,458		128,947	128,947		54,511	54,511		
9	CD-ID	349,938	272,283	77,655		77,655	77,655	77,655				77,655	77,655			
9	CD-WA	238,311	185,427	52,884		52,884	52,884	52,884	52,884		52,884					
8,4	GD-AA	356,620		244,492	112,128		244,492	244,492		171,846	171,846		72,646	72,646		
4	GD-AN	35,624		35,624			35,624	35,624		25,039	25,039		10,585	10,585		
	GD-ID	60,393		60,393		60,393	60,393	60,393				60,393	60,393			
	GD-WA	249,967		249,967		249,967	249,967	249,967	249,967		249,967					
	GD-OR	190,633		190,633												
<b>Total General Plant</b>		<b>24,149,461</b>	<b>17,642,632</b>	<b>4,556,071</b>	<b>1,950,758</b>		<b>440,899</b>	<b>4,115,172</b>	<b>4,556,071</b>		<b>302,851</b>	<b>2,892,431</b>	<b>3,195,282</b>	<b>138,048</b>	<b>1,222,741</b>	<b>1,360,789</b>
<b>Total Depreciation Expense</b>		<b>131,901,685</b>	<b>102,787,383</b>	<b>20,301,471</b>	<b>8,812,831</b>		<b>15,370,013</b>	<b>4,931,458</b>	<b>20,301,471</b>		<b>10,284,107</b>	<b>3,466,086</b>	<b>13,750,193</b>	<b>5,085,906</b>	<b>1,465,372</b>	<b>6,551,278</b>

Allocation Ratios:  
Service -

Electric Gas-North Gas-South

Jurisdiction -  
Page 1 of 2

Washington

Idaho  
Print Date-Time: 4/24/2017 2:26 PM

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.431%	31.569%



RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Production/Transmission</b>															
Franchises (302000)	ED-AN	918,401	918,401												
Misc Intangible Plt (303000)	ED-AN	239,871	239,871												
<b>Total Production/Transmission</b>		<b>1,158,272</b>	<b>1,158,272</b>												
<b>Distribution</b>															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	4,363	4,363												
<b>Total Distribution</b>		<b>28,516</b>	<b>28,516</b>												
<b>General Plant - 303000</b>															
7,4	CD-AA	598,927	421,213	122,451	55,263		122,451	122,451		86,067	86,067		36,384	36,384	
9,4	CD-AN	9,728	7,570	2,158			2,158	2,158		1,517	1,517		641	641	
	GD-ID	14,942		14,942			14,942	14,942				14,942		14,942	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	5,057			5,057										
<b>Total General Plant - 303000</b>		<b>653,516</b>	<b>428,783</b>	<b>164,413</b>	<b>60,320</b>		<b>39,804</b>	<b>124,609</b>	<b>164,413</b>	<b>24,862</b>	<b>87,584</b>	<b>112,446</b>	<b>14,942</b>	<b>37,025</b>	<b>51,967</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4	CD-AA	21,304,685	14,983,159	4,355,743	1,965,783		4,355,743	4,355,743		3,061,521	3,061,521		1,294,222	1,294,222	
9,4	CD-AN	11,468	8,923	2,545			2,545	2,545		1,789	1,789		756	756	
9,4	CD-ID	18,602	14,474	4,128			4,128	4,128				4,128		4,128	
	ED-AN	700,280	700,280												
	ED-ID	4,351	4,351												
	ED-WA	849,438	849,438												
8,4	GD-AA	295,061		202,288	92,773		202,288	202,288		142,182	142,182		60,106	60,106	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>		<b>23,183,885</b>	<b>16,560,625</b>	<b>4,564,704</b>	<b>2,058,556</b>		<b>4,128</b>	<b>4,560,576</b>	<b>4,564,704</b>		<b>3,205,492</b>	<b>3,205,492</b>	<b>4,128</b>	<b>1,355,084</b>	<b>1,359,212</b>
<b>Gas Underground Storage</b>															
1	GD-AN	227		227			227	227		160	160		67	67	
<b>Total Gas Underground Storage</b>		<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>160</b>	<b>160</b>		<b>67</b>	<b>67</b>	
<b>General Plant - 390200, 396200</b>															
7,4	CD-AA	13,319	9,367	2,723	1,229		2,723	2,723		1,914	1,914		809	809	
4	ED-AN	46,779	46,779												
	GD-OR	0			0										
<b>Total General Plant- 390200, 396200</b>		<b>60,098</b>	<b>56,146</b>	<b>2,723</b>	<b>1,229</b>		<b>2,723</b>	<b>2,723</b>		<b>1,914</b>	<b>1,914</b>		<b>809</b>	<b>809</b>	
<b>Total Amortization Expense</b>		<b>25,084,514</b>	<b>18,232,342</b>	<b>4,732,067</b>	<b>2,120,105</b>		<b>43,932</b>	<b>4,688,135</b>	<b>4,732,067</b>	<b>24,862</b>	<b>3,295,150</b>	<b>3,320,012</b>	<b>19,070</b>	<b>1,392,985</b>	<b>1,412,055</b>

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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	Steam (ED-AN)	(294,265,876)	(294,265,876)											
	Hydro (ED-AN)	(131,816,732)	(131,816,732)											
	Other (ED-AN)	(108,160,989)	(108,160,989)											
<b>Total Electric Production</b>		<b>(534,243,597)</b>	<b>(534,243,597)</b>											
<b>Electric Transmission</b>														
	ED-AN	(207,505,577)	(207,505,577)											
<b>Total Electric Transmission</b>		<b>(207,505,577)</b>	<b>(207,505,577)</b>											
<b>Electric Distribution</b>														
	ED-AN	(65,691)	(65,691)											
	ED-ID	(187,257,341)	(187,257,341)											
	ED-WA	(300,218,187)	(300,218,187)											
<b>Total Electric Distribution</b>		<b>(487,541,219)</b>	<b>(487,541,219)</b>											
<b>Gas Underground Storage</b>														
1	GD-AN	(14,518,850)	(14,518,850)		(14,518,850)	(14,518,850)		(10,240,145)	(10,240,145)		(4,278,705)	(4,278,705)		
	GD-OR	(843,092)		(843,092)										
<b>Total Gas Underground Storage</b>		<b>(15,361,942)</b>	<b>(14,518,850)</b>	<b>(843,092)</b>	<b>(14,518,850)</b>	<b>(14,518,850)</b>		<b>(10,240,145)</b>	<b>(10,240,145)</b>		<b>(4,278,705)</b>	<b>(4,278,705)</b>		
<b>Gas Distribution</b>														
6	GD-AN	(1,631,546)	(1,631,546)		(1,631,546)	(1,631,546)		(1,116,483)	(1,116,483)		(515,063)	(515,063)		
	GD-ID	(67,107,983)	(67,107,983)		(67,107,983)	(67,107,983)				(67,107,983)			(67,107,983)	
	GD-WA	(129,782,170)	(129,782,170)		(129,782,170)	(129,782,170)	(129,782,170)			(129,782,170)				
	GD-OR	(101,378,918)		(101,378,918)										
<b>Total Gas Distribution</b>		<b>(299,900,617)</b>	<b>(198,521,699)</b>	<b>(101,378,918)</b>	<b>(196,890,153)</b>	<b>(1,631,546)</b>	<b>(198,521,699)</b>	<b>(129,782,170)</b>	<b>(1,116,483)</b>	<b>(130,898,653)</b>	<b>(67,107,983)</b>	<b>(515,063)</b>	<b>(67,623,046)</b>	
<b>General Plant</b>														
	ED-AN	(44,050,343)	(44,050,343)											
	ED-ID	(8,641,083)	(8,641,083)											
	ED-WA	(18,720,836)	(18,720,836)											
7,4	CD-AA	(48,036,472)	(33,783,090)	(9,821,057)	(4,432,325)	(9,821,057)	(9,821,057)		(6,902,926)	(6,902,926)		(2,918,131)	(2,918,131)	
9,4	CD-AN	(11,230,914)	(8,738,662)	(2,492,252)		(2,492,252)	(2,492,252)		(1,751,729)	(1,751,729)		(740,523)	(740,523)	
9	CD-ID	(5,640,836)	(4,389,078)	(1,251,758)		(1,251,758)	(1,251,758)				(1,251,758)		(1,251,758)	
9	CD-WA	(3,312,853)	(2,577,698)	(735,155)		(735,155)	(735,155)	(735,155)		(735,155)			(735,155)	
8,4	GD-AA	(2,081,525)		(1,427,052)	(654,473)	(1,427,052)	(1,427,052)		(1,003,032)	(1,003,032)		(424,020)	(424,020)	
4	GD-AN	(2,400,390)		(2,400,390)		(2,400,390)	(2,400,390)		(1,687,162)	(1,687,162)		(713,228)	(713,228)	
	GD-ID	(1,450,191)		(1,450,191)		(1,450,191)	(1,450,191)				(1,450,191)		(1,450,191)	
	GD-WA	(5,440,030)		(5,440,030)		(5,440,030)	(5,440,030)	(5,440,030)		(5,440,030)			(5,440,030)	
	GD-OR	(4,575,063)		(4,575,063)										
<b>Total General Plant</b>		<b>(155,580,536)</b>	<b>(120,900,790)</b>	<b>(25,017,885)</b>	<b>(9,661,861)</b>	<b>(8,877,134)</b>	<b>(16,140,751)</b>	<b>(25,017,885)</b>	<b>(6,175,185)</b>	<b>(11,344,849)</b>	<b>(17,520,034)</b>	<b>(2,701,949)</b>	<b>(4,795,902)</b>	<b>(7,497,851)</b>
<b>Total Accumulated Depreciation</b>		<b>(1,700,133,488)</b>	<b>(1,350,191,183)</b>	<b>(238,058,434)</b>	<b>(111,883,871)</b>	<b>(205,767,287)</b>	<b>(32,291,147)</b>	<b>(238,058,434)</b>	<b>(135,957,355)</b>	<b>(22,701,477)</b>	<b>(158,658,832)</b>	<b>(69,809,932)</b>	<b>(9,589,670)</b>	<b>(79,399,602)</b>

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	70.328%	20.445%	9.227%	1	System Contract Demand	70.530%	29.470%
8	Gas North/Oregon 4-Factor	0.000%	68.558%	31.442%	4	Jurisdictional 4-Factor Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	68.431%	31.569%

RESULTS OF OPERATIONS	Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>	<b>G-AAMT-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	(9,911,754)	(9,911,754)												
Misc Intangible Plt (303000 ED-AN	(1,313,033)	(1,313,033)												
<b>Total Production/Transmission</b>	<b>(11,224,787)</b>	<b>(11,224,787)</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	(163,350)	(163,350)												
Misc Intangible Plt (303000 ED-WA	(33,360)	(33,360)												
<b>Total Distribution</b>	<b>(196,710)</b>	<b>(196,710)</b>												
<b>General Plant - 303000</b>														
7,4 CD-AA	(1,760,515)	(1,238,135)	(359,937)	(162,443)		(359,937)	(359,937)		(252,989)	(252,989)		(106,948)	(106,948)	
9,4 CD-AN	(84,607)	(65,832)	(18,775)			(18,775)	(18,775)		(13,196)	(13,196)		(5,579)	(5,579)	
GD-ID	(67,712)		(67,712)		(67,712)	(67,712)					(67,712)		(67,712)	
GD-WA	(160,213)		(160,213)		(160,213)	(160,213)		(160,213)		(160,213)				
GD-OR	(80,461)			(80,461)										
<b>Total General Plant - 303000</b>	<b>(2,153,508)</b>	<b>(1,303,967)</b>	<b>(606,637)</b>	<b>(242,904)</b>	<b>(227,925)</b>	<b>(378,712)</b>	<b>(606,637)</b>	<b>(160,213)</b>	<b>(266,185)</b>	<b>(426,398)</b>	<b>(67,712)</b>	<b>(112,527)</b>	<b>(180,239)</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4 CD-AA	(42,825,156)	(30,118,076)	(8,755,603)	(3,951,477)		(8,755,603)	(8,755,603)		(6,154,051)	(6,154,051)		(2,601,552)	(2,601,552)	
9,4 CD-AN	(32,635)	(25,393)	(7,242)			(7,242)	(7,242)		(5,090)	(5,090)		(2,152)	(2,152)	
9 CD-ID	(48,309)	(37,589)	(10,720)		(10,720)	(10,720)					(10,720)		(10,720)	
ED-AN	(1,202,793)	(1,202,793)												
ED-ID	(20,549)	(20,549)												
ED-WA	(2,667,862)	(2,667,862)												
8,4 GD-AA	(940,045)		(644,476)	(295,569)		(644,476)	(644,476)		(452,983)	(452,983)		(191,493)	(191,493)	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
<b>Total Miscellaneous IT Intangible Plant - 3031</b>	<b>(47,737,349)</b>	<b>(34,072,262)</b>	<b>(9,418,041)</b>	<b>(4,247,046)</b>	<b>(10,720)</b>	<b>(9,407,321)</b>	<b>(9,418,041)</b>		<b>(6,612,124)</b>	<b>(6,612,124)</b>	<b>(10,720)</b>	<b>(2,795,197)</b>	<b>(2,805,917)</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	(240,257)		(240,257)			(240,257)	(240,257)		(169,453)	(169,453)		(70,804)	(70,804)	
<b>Total Gas Underground Storage</b>	<b>(240,257)</b>		<b>(240,257)</b>			<b>(240,257)</b>	<b>(240,257)</b>		<b>(169,453)</b>	<b>(169,453)</b>		<b>(70,804)</b>	<b>(70,804)</b>	
<b>General Plant - 390200, 396200</b>														
7,4 CD-AA	(220,784)	(155,273)	(45,139)	(20,372)		(45,139)	(45,139)		(31,727)	(31,727)		(13,412)	(13,412)	
9 CD-ID	(4,538)	(3,531)	(1,007)		(1,007)	(1,007)					(1,007)		(1,007)	
9 CD-WA	(6,927)	(5,390)	(1,537)		(1,537)	(1,537)		(1,537)		(1,537)				
4 ED-AN	(103,221)	(103,221)												
ED-WA	(69,174)	(69,174)												
GD-WA	(854)		(854)		(854)	(854)		(854)		(854)				
GD-OR	0			0										
<b>Total General Plant - 390200, 396200</b>	<b>(405,498)</b>	<b>(336,589)</b>	<b>(48,537)</b>	<b>(20,372)</b>	<b>(3,398)</b>	<b>(45,139)</b>	<b>(48,537)</b>	<b>(2,391)</b>	<b>(31,727)</b>	<b>(34,118)</b>	<b>(1,007)</b>	<b>(13,412)</b>	<b>(14,419)</b>	
<b>Total Accumulated Amortization</b>	<b>(61,958,109)</b>	<b>(47,134,315)</b>	<b>(10,313,472)</b>	<b>(4,510,322)</b>	<b>(242,043)</b>	<b>(10,071,429)</b>	<b>(10,313,472)</b>	<b>(162,604)</b>	<b>(7,079,489)</b>	<b>(7,242,093)</b>	<b>(79,439)</b>	<b>(2,991,940)</b>	<b>(3,071,379)</b>	

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:
<b>GAS-NORTH ACCUMULATED AMORTIZATION</b>		<b>G-AAMT-12A</b>
For Twelve Months Ended March 31, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

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

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	920,205	0	0	0	0	920,205	0	0	920,205	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	10,115,546	0	0	7,114,062	7,114,062	0	0	2,068,123	2,068,123	0	933,361	933,361
9		CD-WA / ID / AN	1,628,860	693,088	340,200	234,111	1,267,399	197,668	97,025	66,768	361,461	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>13,911,819</b>	<b>706,699</b>	<b>702,479</b>	<b>7,370,947</b>	<b>8,780,125</b>	<b>1,117,873</b>	<b>97,025</b>	<b>2,134,891</b>	<b>3,349,789</b>	<b>848,544</b>	<b>933,361</b>	<b>1,781,905</b>
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,856,036	1,052,423	2,229,739	4,573,874	7,856,036	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,239,370	0	0	0	0	2,239,370	0	0	2,239,370	0	0	0
99		GD-OR / AS	3,613,450	0	0	0	0	0	0	0	0	3,613,450	0	3,613,450
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	99,800,245	0	0	70,187,516	70,187,516	0	0	20,404,160	20,404,160	0	9,208,569	9,208,569
9		CD-WA / ID / AN	24,509,220	5,522,818	5,423,618	8,123,943	19,070,379	1,575,099	1,546,807	2,316,935	5,438,841	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>138,018,321</b>	<b>6,575,241</b>	<b>7,653,357</b>	<b>82,885,333</b>	<b>97,113,931</b>	<b>3,814,469</b>	<b>1,546,807</b>	<b>22,721,095</b>	<b>28,082,371</b>	<b>3,613,450</b>	<b>9,208,569</b>	<b>12,822,019</b>
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,298,275	2,500,735	4,273	5,793,267	8,298,275	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	616,340	0	0	0	0	0	0	422,550	422,550	0	193,790	193,790
7		CD-AA	59,400,991	0	0	41,775,529	41,775,529	0	0	12,144,533	12,144,533	0	5,480,929	5,480,929
9		CD-WA / ID / AN	341,781	115,256	66,212	84,468	265,936	32,871	18,884	24,090	75,845	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>68,664,037</b>	<b>2,615,991</b>	<b>70,485</b>	<b>47,653,264</b>	<b>50,339,740</b>	<b>32,871</b>	<b>18,884</b>	<b>12,597,823</b>	<b>12,649,578</b>	<b>0</b>	<b>5,674,719</b>	<b>5,674,719</b>
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	37,518,650	17,861,914	7,068,040	12,588,696	37,518,650	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,259,365	0	0	0	0	7,323,421	2,317,622	1,618,322	11,259,365	0	0	0
99		GD-OR / AS	3,995,912	0	0	0	0	0	0	0	0	3,995,912	0	3,995,912
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	623,848	0	0	438,740	438,740	0	0	127,546	127,546	0	57,562	57,562
9		CD-WA / ID / AN	5,978,762	1,905,506	836,026	1,910,483	4,652,015	543,447	238,433	544,867	1,326,747	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>59,376,537</b>	<b>19,767,420</b>	<b>7,904,066</b>	<b>14,937,919</b>	<b>42,609,405</b>	<b>7,866,868</b>	<b>2,556,055</b>	<b>2,290,735</b>	<b>12,713,658</b>	<b>3,995,912</b>	<b>57,562</b>	<b>4,053,474</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	400,245	10,682	14,665	374,898	400,245	0	0	0	0	0		
99		GD-WA / ID / AN	87,026	0	0	0	0	87,026	0	0	87,026	0		
99		GD-OR / AS	55,404	0	0	0	0	0	0	0	55,404	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	0	0	0	0	0	0	0	0	0	0		
9		CD-WA / ID / AN	3,996,609	103,658	120,675	2,885,389	3,109,722	29,563	34,416	822,908	886,887	0		
		<b>TOTAL ACCOUNT</b>	<b>4,539,284</b>	<b>114,340</b>	<b>135,340</b>	<b>3,260,287</b>	<b>3,509,967</b>	<b>116,589</b>	<b>34,416</b>	<b>822,908</b>	<b>973,913</b>	<b>55,404</b>	<b>0</b>	<b>55,404</b>
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,739,036	862,048	265,285	2,611,703	3,739,036	0	0	0	0	0		
99		GD-WA / ID / AN	2,619,518	0	0	0	0	1,918,918	341,376	359,224	2,619,518	0		
99		GD-OR / AS	948,593	0	0	0	0	0	0	0	948,593	0		
8		GD-AA	3,124,474	0	0	0	0	0	0	2,142,077	2,142,077	0		
7		CD-AA	12,553,147	0	0	8,828,377	8,828,377	0	0	2,566,491	2,566,491	0		
9		CD-WA / ID / AN	1,210,683	16,384	756,329	169,307	942,020	4,673	215,704	48,286	268,663	0		
		<b>TOTAL ACCOUNT</b>	<b>24,195,451</b>	<b>878,432</b>	<b>1,021,614</b>	<b>11,609,387</b>	<b>13,509,433</b>	<b>1,923,591</b>	<b>557,080</b>	<b>5,116,078</b>	<b>7,596,749</b>	<b>948,593</b>	<b>2,140,676</b>	<b>3,089,269</b>
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	54,213	0	0	54,213	54,213	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	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		
		<b>TOTAL ACCOUNT</b>	<b>54,213</b>	<b>0</b>	<b>0</b>	<b>54,213</b>	<b>54,213</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	692,386	212,316	28,801	451,269	692,386	0	0	0	0	0		
99		GD-WA / ID / AN	139,933	0	0	0	0	15,137	4,937	119,859	139,933	0		
99		GD-OR / AS	43,618	0	0	0	0	0	0	0	43,618	0		
8		GD-AA	197,825	0	0	0	0	0	0	135,625	135,625	0		
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0		
9		CD-WA / ID / AN	34,374	1,561	498	24,687	26,746	445	142	7,041	7,628	0		
		<b>TOTAL ACCOUNT</b>	<b>1,463,799</b>	<b>213,877</b>	<b>29,299</b>	<b>726,087</b>	<b>969,263</b>	<b>15,582</b>	<b>5,079</b>	<b>335,240</b>	<b>355,901</b>	<b>43,618</b>	<b>95,017</b>	<b>138,635</b>

RESULTS OF OPERATIONS	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,574,367	14,850,540	9,782,193	7,941,634	32,574,367	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,443,870	0	0	0	0	2,710,484	902,892	830,494	4,443,870	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	1,442,283	252,166	308,913	561,147	1,122,226	71,917	88,102	160,038	320,057	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>39,032,832</b>	<b>15,102,706</b>	<b>10,091,106</b>	<b>8,874,449</b>	<b>34,068,261</b>	<b>2,782,401</b>	<b>990,994</b>	<b>1,098,579</b>	<b>4,871,974</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,152,909	12,386,924	6,090,022	44,675,963	63,152,909	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,194,680	0	0	0	0	689,646	505,034	0	1,194,680	0	0	0
99		GD-OR / AS	1,225,697	0	0	0	0	0	0	0	0	1,225,697	0	1,225,697
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7		CD-AA	39,033,673	0	0	27,451,602	27,451,602	0	0	7,980,434	7,980,434	0	3,601,637	3,601,637
9		CD-WA / ID / AN	12,983,787	1,233,451	3,069,942	5,799,162	10,102,555	351,778	875,543	1,653,911	2,881,232	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>118,583,679</b>	<b>13,620,375</b>	<b>9,159,964</b>	<b>77,926,727</b>	<b>100,707,066</b>	<b>1,041,424</b>	<b>1,380,577</b>	<b>10,315,080</b>	<b>12,737,081</b>	<b>1,225,697</b>	<b>3,913,835</b>	<b>5,139,532</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	116,598	0	1,526	115,072	116,598	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	404,359	0	0	284,378	284,378	0	0	82,671	82,671	0	37,310	37,310
9		CD-WA / ID / AN	9,978	3,880	0	3,884	7,764	1,106	0	1,108	2,214	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>533,302</b>	<b>3,880</b>	<b>1,526</b>	<b>403,334</b>	<b>408,740</b>	<b>1,106</b>	<b>0</b>	<b>83,779</b>	<b>84,885</b>	<b>2,367</b>	<b>37,310</b>	<b>39,677</b>
		<b>TOTAL GENERAL PLANT</b>	<b>468,373,274</b>	<b>59,598,961</b>	<b>36,769,236</b>	<b>255,701,947</b>	<b>352,070,144</b>	<b>18,712,774</b>	<b>7,186,917</b>	<b>57,516,208</b>	<b>83,415,899</b>	<b>10,777,419</b>	<b>22,109,812</b>	<b>32,887,231</b>

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:
<b>COMMON INTANGIBLE PLANT</b>	<b>C-IPL-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,534,786	236,732	0	10,298,054	10,534,786	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	643,543	0	0	0	0	0	0	0	643,543	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	828,945		
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0		
		<b>TOTAL ACCOUNT</b>	<b>22,158,494</b>	<b>236,732</b>	<b>0</b>	<b>16,767,252</b>	<b>17,003,984</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>643,543</b>	<b>828,945</b>	<b>1,472,488</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,836,037	4,394,775	22,543	3,418,719	7,836,037	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	1,435,974	0	0	0	0	0	0	984,475	984,475	451,499		
7		CD-AA	59,397,475	0	0	41,773,056	41,773,056	0	0	12,143,814	12,143,814	5,480,605		
9		CD-WA / ID / AN	154,396	0	74,450	45,684	120,134	0	21,233	13,029	34,262	0		
		<b>TOTAL ACCOUNT</b>	<b>68,823,882</b>	<b>4,394,775</b>	<b>96,993</b>	<b>45,237,459</b>	<b>49,729,227</b>	<b>0</b>	<b>21,233</b>	<b>13,141,318</b>	<b>13,162,551</b>	<b>0</b>	<b>5,932,104</b>	<b>5,932,104</b>
	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	6,273,161	0	0	4,411,788	4,411,788	0	0	1,282,548	1,282,548	578,825		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>6,273,161</b>	<b>0</b>	<b>0</b>	<b>4,411,788</b>	<b>4,411,788</b>	<b>0</b>	<b>0</b>	<b>1,282,548</b>	<b>1,282,548</b>	<b>0</b>	<b>578,825</b>	<b>578,825</b>
	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	100,631,786	0	0	70,772,322	70,772,322	0	0	20,574,169	20,574,169	9,285,295		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		<b>TOTAL ACCOUNT</b>	<b>100,631,786</b>	<b>0</b>	<b>0</b>	<b>70,772,322</b>	<b>70,772,322</b>	<b>0</b>	<b>0</b>	<b>20,574,169</b>	<b>20,574,169</b>	<b>0</b>	<b>9,285,295</b>	<b>9,285,295</b>
	<b>TOTAL</b>		<b>197,887,323</b>	<b>4,631,507</b>	<b>96,993</b>	<b>137,188,821</b>	<b>141,917,321</b>	<b>1,022,594</b>	<b>800,838</b>	<b>36,877,858</b>	<b>38,701,290</b>	<b>643,543</b>	<b>16,625,169</b>	<b>17,268,712</b>

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:
<b>COMMON ACCUMULATED DEFERRED FIT</b>	<b>C-DTX-12A</b>
For Twelve Months Ended March 31, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(68,203,503)	(47,966,160)	(13,944,206)	(6,293,137)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(665,940)	(518,161)	(147,779)	0
7	283750 CD-AA	(1,001,086)	(704,044)	(204,672)	(92,370)
	Total	<u>(69,870,529)</u>	<u>(49,188,365)</u>	<u>(14,296,657)</u>	<u>(6,385,507)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended March 31, 2017
Average of Monthly Averages Basis

Report ID: <b>C-WKC-12A</b>
--------------------------------

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			3,037,776	3,037,776					3,037,776
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			(1,818)	(1,818)					(1,818)
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	81,017,365	38,821,927		119,839,292	65,197,716	32,116,705	15,819,649	6,705,222	
<b>TOTAL</b>		<b>81,017,365</b>	<b>38,821,927</b>	<b>3,036,225</b>	<b>122,875,517</b>	<b>65,197,716</b>	<b>32,116,705</b>	<b>15,819,649</b>	<b>6,705,222</b>	<b>3,036,225</b>

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						