

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	34,325,762	24,250,642	10,075,120
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	34,325,762	24,250,642	10,075,120
G-APL	Gas Net Adjusted Rate Base	456,469,105	309,372,670	147,096,435
	RATE OF RETURN	7.520%	7.839%	6.849%

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 January 31, 2017
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	100.000%	70.530%	29.470%
2	Input	Number of Customers Percent	1-01-2017 thru 01-31-2017	240,736 100.000%	159,343 66.190%	81,393 33.810%
3	G-OPS	Direct Distribution Operating Expense Percent	02-01-2016 thru 01-31-2017	14,136,748 100.000%	9,374,703 66.314%	4,762,045 33.686%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accounts 798 - 894		5,323,361	3,454,659	1,868,702
		Direct O & M Accounts 901 - 935		9,416,445	7,934,424	1,482,021
		Total		14,739,806	11,389,083	3,350,723
		Percentage		100.000%	77.268%	22.732%
		Direct Labor				
		Amount: Accounts 798 - 894		9,086,688	6,100,791	2,985,897
		Amount: Accounts 901 - 935		3,238,958	2,629,786	609,172
		Total		12,325,646	8,730,577	3,595,069
		Percentage		100.000%	70.833%	29.167%
		Total Number of Customers		239,822	158,677	81,145
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		428,218,603	286,411,181	141,807,422
		Percentage		100.000%	66.884%	33.116%
4		Total Four Factor Allocators		400.000%	281.149%	118.851%
		Percent		100.000%	70.287%	29.713%
6	Input	Actual Therms Purchased Percent	02-01-2016 thru 01-31-2017	253,939,493 100.000%	173,357,027 68.267%	80,582,466 31.733%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2017
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended January 31, 2017
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

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

8

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended January 31, 2017	
Ending Balance 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)		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	02-01-2016 thru 01-31-2017	20,138,588	13,632,819	6,505,769	
			100.000%	67.695%	32.305%	
12	Net Gas Plant (before DFIT) Percent	1-01-2017 thru 01-31-2017	528,089,871	358,041,654	170,048,217	
			100.000%	67.799%	32.201%	
13	G-PLT Net Gas General Plant Percent	1-01-2017 thru 01-31-2017	61,863,052	44,733,957	17,129,095	
			100.000%	72.311%	27.689%	
14	Net Allocated Schedule M's Percent	02-01-2016 thru 01-31-2017	-57,026,053	-38,338,369	-18,687,684	
			100.000%	67.230%	32.770%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99	480000 Residential	141,280,506	0	141,280,506	99,312,435	0	99,312,435	41,968,071	0	41,968,071
99	4812XX Commercial - Firm & Interruptible	67,145,197	0	67,145,197	48,229,905	0	48,229,905	18,915,292	0	18,915,292
99	4813XX Industrial-Firm	2,986,864	0	2,986,864	1,841,241	0	1,841,241	1,145,623	0	1,145,623
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	283,736	0	283,736	253,755	0	253,755	29,981	0	29,981
99	499XXX Unbilled Revenue	4,466,474	0	4,466,474	3,558,479	0	3,558,479	907,995	0	907,995
	TOTAL SALES TO ULTIMATE CUSTOMERS	216,162,777	0	216,162,777	153,195,815	0	153,195,815	62,966,962	0	62,966,962
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	94,765,941	0	94,765,941	64,054,765	0	64,054,765	30,711,176	0	30,711,176
4	488000 Miscellaneous Service Revenues	20,429	0	20,429	10,701	0	10,701	9,728	0	9,728
99	4893XX Transportation Revenues	5,177,786	0	5,177,786	4,680,818	0	4,680,818	496,968	0	496,968
99	493000 Rent from Gas Property	2,548	0	2,548	2,548	0	2,548	0	0	0
4	495XXX Other Gas Revenues	9,918,893	203,540	10,122,433	7,330,746	143,062	7,473,808	2,588,147	60,478	2,648,625
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	107,118,142	203,540	107,321,682	73,312,123	143,062	73,455,185	33,806,019	60,478	33,866,497
	TOTAL GAS REVENUES	323,280,919	203,540	323,484,459	226,507,938	143,062	226,651,000	96,772,981	60,478	96,833,459
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	170,207,567	0	170,207,567	116,140,309	0	116,140,309	54,067,258	0	54,067,258
99	808XXX Net Natural Gas Storage Transactions	4,444,537	0	4,444,537	3,326,670	0	3,326,670	1,117,867	0	1,117,867
99	811000 Gas Used for Products Extraction	(389,462)	0	(389,462)	(261,485)	0	(261,485)	(127,977)	0	(127,977)
10	813000 Other Gas Expenses	0	1,350,183	1,350,183	0	922,283	922,283	0	427,900	427,900
99	813010 Gas Technology Institute (GTI) Expenses	104,997	0	104,997	73,795	0	73,795	31,202	0	31,202
	TOTAL PRODUCTION EXPENSES	174,367,639	1,350,183	175,717,822	119,279,289	922,283	120,201,572	55,088,350	427,900	55,516,250
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	16,025	16,025	0	11,302	11,302	0	4,723	4,723
1	824000 Other Expenses	0	628,401	628,401	0	443,211	443,211	0	185,190	185,190
1	837000 Other Equipment	0	720,269	720,269	0	508,006	508,006	0	212,263	212,263
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,364,695	1,364,695	0	962,519	962,519	0	402,176	402,176
G-DEPX	Depreciation Expense-Underground Storage	0	703,320	703,320	0	496,052	496,052	0	207,268	207,268
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	296,889	296,889	0	209,396	209,396	0	87,493	87,493
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	1,000,436	1,000,436	0	705,608	705,608	0	294,828	294,828

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,365,131	2,365,131	0	1,668,127	1,668,127	0	697,004	697,004

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	482,336	1,179,195	1,661,531	396,303	781,971	1,178,274	86,033	397,224	483,257
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,264,423	1,020,885	4,285,308	2,366,999	676,990	3,043,989	897,424	343,895	1,241,319
3	875000	Measuring & Reg Sta Exp-General	106,759	0	106,759	66,764	0	66,764	39,995	0	39,995
3	876000	Measuring & Reg Sta Exp-Industrial	6,134	0	6,134	3,057	0	3,057	3,077	0	3,077
3	877000	Measuring & Reg Sta Exp-City Gate	136,388	7,184	143,572	74,888	4,764	79,652	61,500	2,420	63,920
3	878000	Meter & House Regulator Expenses	580,592	32,233	612,825	369,838	21,375	391,213	210,754	10,858	221,612
3	879000	Customer Installation Expenses	1,963,817	124,092	2,087,909	1,178,239	82,290	1,260,529	785,578	41,802	827,380
3	880000	Other Expenses	1,686,689	639,668	2,326,357	1,238,515	424,189	1,662,704	448,174	215,479	663,653
3	881000	Rents	0	41,966	41,966	0	27,829	27,829	0	14,137	14,137
	MAINTENANCE										
3	885000	Supervision & Engineering	168,543	1,883	170,426	79,539	1,249	80,788	89,004	634	89,638
3	887000	Mains	1,169,186	3,580	1,172,766	791,072	2,374	793,446	378,114	1,206	379,320
3	889000	Measuring & Reg Sta Exp-General	222,902	23,131	246,033	149,001	15,339	164,340	73,901	7,792	81,693
3	890000	Measuring & Reg Sta Exp-Industrial	276,247	0	276,247	198,109	0	198,109	78,138	0	78,138
3	891000	Measuring & Reg Sta Exp-City Gate	106,174	0	106,174	51,173	0	51,173	55,001	0	55,001
3	892000	Services	2,527,041	2,151	2,529,192	1,472,107	1,426	1,473,533	1,054,934	725	1,055,659
3	893000	Meters & House Regulators	1,430,003	587,172	2,017,175	932,100	389,377	1,321,477	497,903	197,795	695,698
3	894000	Other Equipment	9,514	205,898	215,412	6,999	136,539	143,538	2,515	69,359	71,874
	TOTAL DISTRIBUTION OPERATING EXP		14,136,748	3,869,038	18,005,786	9,374,703	2,565,712	11,940,415	4,762,045	1,303,326	6,065,371
G-DEPX	Depreciation Expense-Distribution		14,752,218	98,708	14,850,926	9,855,554	67,385	9,922,939	4,896,664	31,323	4,927,987
G-OTX	Taxes Other Than FIT		15,972,702	0	15,972,702	13,343,923	0	13,343,923	2,628,779	0	2,628,779
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		30,724,920	98,708	30,823,628	23,199,477	67,385	23,266,862	7,525,443	31,323	7,556,766
	TOTAL DISTRIBUTION EXPENSES		44,861,668	3,967,746	48,829,414	32,574,180	2,633,097	35,207,277	12,287,488	1,334,649	13,622,137

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	CUSTOMER ACCOUNTS EXPENSES:										
2	901000	Supervision	0	208,350	208,350	0	137,907	137,907	0	70,443	70,443
2	902000	Meter Reading Expenses	2,006,619	80,112	2,086,731	1,810,764	53,026	1,863,790	195,855	27,086	222,941
2	903XXX	Customer Records & Collection Expenses	1,032,443	4,854,302	5,886,745	705,004	3,213,062	3,918,066	327,439	1,641,240	1,968,679
2	904000	Uncollectible Accounts	0	1,991,235	1,991,235	0	1,317,998	1,317,998	0	673,237	673,237
2	905000	Misc Customer Accounts	0	145,854	145,854	0	96,541	96,541	0	49,313	49,313
	TOTAL CUSTOMER ACCOUNTS EXPENSES		3,039,062	7,279,853	10,318,915	2,515,768	4,818,534	7,334,302	523,294	2,461,319	2,984,613
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	8,969,477	121,444	9,090,921	7,608,387	80,384	7,688,771	1,361,090	41,060	1,402,150
2	909000	Advertising	1,138	679,581	680,719	100	449,815	449,915	1,038	229,766	230,804
2	910000	Misc Customer Service & Info Exp	0	143,494	143,494	0	94,979	94,979	0	48,515	48,515
	TOTAL CUSTOMER SERVICE & INFO EXP		8,970,615	944,519	9,915,134	7,608,487	625,178	8,233,665	1,362,128	319,341	1,681,469
	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:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	114,273	9,240,502	9,354,775	76,445	6,494,872	6,571,317	37,828	2,745,630	2,783,458
4	921000	Office Supplies & Expenses	6,614	1,197,339	1,203,953	6,614	841,574	848,188	0	355,765	355,765
4	922000	Admin. Expenses Transferred - Credit	0	(19,963)	(19,963)	0	(14,031)	(14,031)	0	(5,932)	(5,932)
4	923000	Outside Services Employed	49,564	1,988,734	2,038,298	46,455	1,397,821	1,444,276	3,109	590,913	594,022
4	924000	Property Insurance Premium	0	322,443	322,443	0	226,636	226,636	0	95,807	95,807
4	925XXX	Injuries and Damages	80	888,695	888,775	80	624,637	624,717	0	264,058	264,058
4	926XXX	Employee Pensions and Benefits	29,887	395,471	425,358	29,887	277,965	307,852	0	117,506	117,506
4	928000	Regulatory Commission Expenses	841,041	269,470	1,110,511	628,401	189,402	817,803	212,640	80,068	292,708
4	930000	Miscellaneous General Expenses	34,989	1,126,738	1,161,727	23,847	791,950	815,797	11,142	334,788	345,930
4	931000	Rents	8,890	287,069	295,959	8,890	201,772	210,662	0	85,297	85,297
4	935000	Maintenance of General Plant	390,195	2,601,057	2,991,252	300,757	1,828,205	2,128,962	89,438	772,852	862,290
TOTAL ADMIN & GEN OPERATING EXP			1,475,533	18,297,555	19,773,088	1,121,376	12,860,803	13,982,179	354,157	5,436,752	5,790,909
G-DEPX	Depreciation Expense-General Plant		444,415	4,139,927	4,584,342	303,998	2,909,830	3,213,828	140,417	1,230,097	1,370,514
G-AMTX	Amortization Expense - General Plant - 303000		39,803	124,605	164,408	24,862	87,581	112,443	14,941	37,024	51,965
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,128	4,463,011	4,467,139	0	3,136,917	3,136,917	4,128	1,326,094	1,330,222
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	3,631	3,631	0	2,552	2,552	0	1,079	1,079
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(173,416)	0	(173,416)	0	0	0	(173,416)	0	(173,416)
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			483,066	8,731,174	9,214,240	328,860	6,136,880	6,465,740	154,206	2,594,294	2,748,500
TOTAL ADMIN & GENERAL EXPENSES			1,958,599	27,028,729	28,987,328	1,450,236	18,997,683	20,447,919	508,363	8,031,046	8,539,409
TOTAL EXPENSES BEFORE FIT			233,197,583	42,936,161	276,133,744	163,427,960	29,664,902	193,092,862	69,769,623	13,271,259	83,040,882
NET OPERATING INCOME (LOSS) BEFORE FIT					47,350,715	33,558,138		13,792,577			
G-FIT	FEDERAL INCOME TAX		(930,041)			(263,375)			(666,666)		
G-FIT	DEFERRED FEDERAL INCOME TAX		13,979,325			9,587,940			4,391,385		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT		(24,331)			(17,069)			(7,262)		
GAS NET OPERATING INCOME (LOSS)					34,325,762	24,250,642		10,075,120			

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.530%		29.470%		
G-ALL 2	Number of Customers		100.000%		66.190%		33.810%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		66.314%		33.686%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		70.287%		29.713%		
G-ALL 10	Actual Annual Throughput		100.000%		68.308%		31.692%		
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	55,189	203,540	258,729	55,189	143,062	198,251	0	60,478	60,478
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,035,025	0	3,035,025	1,464,975	0	1,464,975
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	(33,179)	0	(33,179)	640,717	0	640,717	(673,896)	0	(673,896)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	5,393,000	0	5,393,000	4,190,963	0	4,190,963	1,202,037	0	1,202,037
4	495329	AMORTIZATION RES DECOUPLING DE	(1,744,068)	0	(1,744,068)	(1,744,068)	0	(1,744,068)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,204,324	0	2,204,324	1,609,293	0	1,609,293	595,031	0	595,031
4	495339	AMORTIZATION NON-RES DECOUPLIN	(456,373)	0	(456,373)	(456,373)	0	(456,373)	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	9,918,893	203,540	10,122,433	7,330,746	143,062	7,473,808	2,588,147	60,478	2,648,625

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	117,729,510	0	117,729,510	79,741,268	0	79,741,268	37,988,242	0	37,988,242
1	804001	Pipeline Demand Costs	25,910,529	0	25,910,529	18,299,752	0	18,299,752	7,610,777	0	7,610,777
1	804002	Transport Variable Charges	1,100,979	0	1,100,979	777,452	0	777,452	323,527	0	323,527
6	804010	Gas Costs - Fixed Hedge	(14,757)	0	(14,757)	(11,722)	0	(11,722)	(3,035)	0	(3,035)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	488,782	0	488,782	330,290	0	330,290	158,492	0	158,492
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	7,452,739	0	7,452,739	5,080,169	0	5,080,169	2,372,570	0	2,372,570
6	804700	Gas Costs - Offsystem Bookout	797,367	0	797,367	542,490	0	542,490	254,877	0	254,877
6	804711	Gas Costs - Offsystem Bookout Offset	(797,367)	0	(797,367)	(542,490)	0	(542,490)	(254,877)	0	(254,877)
6	804730	Gas Costs - Intracompany LDC Gas	8,205,183	0	8,205,183	5,557,531	0	5,557,531	2,647,652	0	2,647,652
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(14,075,359)	0	(14,075,359)	(9,245,568)	0	(9,245,568)	(4,829,791)	0	(4,829,791)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	23,409,961	0	23,409,961	15,611,137	0	15,611,137	7,798,824	0	7,798,824
		TOTAL PURCHASED GAS COSTS	170,207,567	0	170,207,567	116,140,309	0	116,140,309	54,067,258	0	54,067,258

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.267%	31.733%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	254,993	121,444	376,437	206,693	80,384	287,077	48,300	41,060	89,360
99	908600 Public Purpose Tariff Rider Expense Offset	8,214,088	0	8,214,088	7,032,066	0	7,032,066	1,182,022	0	1,182,022
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	382,556	0	382,556	251,788	0	251,788	130,768	0	130,768
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	8,969,477	121,444	9,090,921	7,608,387	80,384	7,688,771	1,361,090	41,060	1,402,150

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended January 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.74%	52.74%
2	Cost of Debt		5.183%	5.147%
	Total Cost of Debt		2.734%	2.715%
	Total Weighted Cost		2.734%	2.715%
G-APL	Net Rate Base	456,469,105	309,372,670	147,096,435
	Interest Deduction for FIT Calculation	12,451,917	8,458,249	3,993,668
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended January 31, 2017				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	323,484,459	226,651,000	96,833,459
G-OPS	Operating & Maintenance Expense	235,095,440	162,654,652	72,440,788
G-OPS	Book Deprec/Amort and Reg Amortizations	24,768,713	16,884,891	7,883,822
G-OTX	Taxes Other than FIT	16,269,591	13,553,319	2,716,272
	Net Operating Income Before FIT	47,350,715	33,558,138	13,792,577
G-INT	Less: Interest Expense	12,451,917	8,458,249	3,993,668
G-SCM	Schedule M Adjustments	(37,556,057)	(25,852,389)	(11,703,668)
	Taxable Net Operating Income	(2,657,259)	(752,500)	(1,904,759)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(930,041)	(263,375)	(666,666)
G-DTE	Deferred FIT	13,979,325	9,587,940	4,391,385
99	411400 Amortized Investment Tax Credit	(24,331)	(17,069)	(7,262)
	Total FIT/Deferred FIT & ITC	13,024,953	9,307,496	3,717,457
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended January 31, 2017
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	15,240,564	9,533,429	24,773,993	10,184,414	6,700,477	16,884,891	5,056,150	2,832,952	7,889,102
12	997001	Contributions In Aid of Construction	0	401,543	401,543	0	272,242	272,242	0	129,301	129,301
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	656,652	656,652	0	461,541	461,541	0	195,111	195,111
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	9,334,602	0	9,334,602	6,365,569	0	6,365,569	2,969,033	0	2,969,033
4	997015	Airplane Lease Payments	0	174,321	174,321	0	122,525	122,525	0	51,796	51,796
12	997016	Redemption Expense Amortization	0	290,528	290,528	0	196,975	196,975	0	93,553	93,553
4	997020	FAS87 Current Pension Accrual	0	423,630	423,630	0	297,757	297,757	0	125,873	125,873
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(7,100,391)	0	(7,100,391)	(5,977,283)	0	(5,977,283)	(1,123,108)	0	(1,123,108)
12	997032	Interest Rate Swaps	0	(10,519,098)	(10,519,098)	0	(7,131,843)	(7,131,843)	0	(3,387,255)	(3,387,255)
4	997033	DSM Tariff Rider	939,507	0	939,507	891,103	0	891,103	48,404	0	48,404
12	997048	AFUDC	0	(570,814)	(570,814)	0	(387,006)	(387,006)	0	(183,808)	(183,808)
11	997049	Tax Depreciation	0	(49,803,857)	(49,803,857)	0	(33,714,721)	(33,714,721)	0	(16,089,136)	(16,089,136)
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	397,713	0	397,713	343,738	0	343,738	53,975	0	53,975
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(733,867)	(733,867)	0	(496,791)	(496,791)	0	(237,076)	(237,076)
4	997081	Deferred Compensation	0	44,608	44,608	0	31,354	31,354	0	13,254	13,254
4	997082	Meal Disallowances	0	131,579	131,579	0	92,483	92,483	0	39,096	39,096
4	997083	Paid Time Off	0	70,106	70,106	0	49,275	49,275	0	20,831	20,831
2	997084	Customer Uncollectibles	0	122,735	122,735	0	81,238	81,238	0	41,497	41,497
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	(7,254,348)	(7,254,348)	0	(4,918,375)	(4,918,375)	0	(2,335,973)	(2,335,973)
12	997102	Amort Idaho Earnings Test (254229)	(188,573)	0	(188,573)	0	0	0	(188,573)	0	(188,573)
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	(2,089,017)	0	(2,089,017)	(2,089,017)	0	(2,089,017)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	21,579,450	(57,026,053)	(37,556,057)	12,485,979	(38,338,368)	(25,852,389)	6,984,017	(18,687,685)	(11,703,668)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.190%	33.810%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.267%	31.733%
G-ALL	11	Book Depreciation	100.000%	67.695%	32.305%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.799%	32.201%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended January 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,545,168	10,451,016	5,094,152
99	410100	Deferred Federal Income Tax Exp	(1,341,157)	(685,295)	(655,862)
		SUBTOTAL	14,204,011	9,765,721	4,438,290
14	411100	Deferred Federal Income Tax Expense - Allocated	(85,487)	(57,473)	(28,014)
99	411100	Deferred Federal Income Tax Exp	(139,199)	(120,308)	(18,891)
		SUBTOTAL	(224,686)	(177,781)	(46,905)
		Total Deferred Federal Income Tax Expense	13,979,325	9,587,940	4,391,385

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.230%	32.770%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended January 31, 2017	
Ending Balance 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	296,889	296,889	0	209,396	209,396	0	87,493	87,493
		TOTAL UNDERGROUND STORAGE TAX	0	296,889	296,889	0	209,396	209,396	0	87,493	87,493
		DISTRIBUTION									
99	408110	State Excise Tax	5,782,135	0	5,782,135	5,782,135	0	5,782,135	0	0	0
99	408120	Municipal Occupation & License Tax	6,552,773	0	6,552,773	5,448,213	0	5,448,213	1,104,560	0	1,104,560
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	3,590,600	0	3,590,600	2,113,575	0	2,113,575	1,477,025	0	1,477,025
99	409100	State Income Tax	47,194	0	47,194	0	0	0	47,194	0	47,194
		TOTAL DISTRIBUTION TAX	15,972,702	0	15,972,702	13,343,923	0	13,343,923	2,628,779	0	2,628,779
		TOTAL TAXES OTHER THAN FIT	15,972,702	296,889	16,269,591	13,343,923	209,396	13,553,319	2,628,779	87,493	2,716,272

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended January 31, 2017
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	35,773,053	35,794,286	0	25,143,806	25,143,806	21,233	10,629,247	10,650,480
		TOTAL INTANGIBLE PLANT	1,823,432	37,652,877	39,476,309	1,022,594	26,465,078	27,487,672	800,838	11,187,799	11,988,637
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,195,606	1,195,606	0	841,490	841,490	0	354,116	354,116
1	351XXX	Structures & Improvements	0	2,098,351	2,098,351	0	1,479,967	1,479,967	0	618,384	618,384
1	352XXX	Wells	0	18,869,184	18,869,184	0	13,308,435	13,308,435	0	5,560,749	5,560,749
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	12,221,865	12,221,865	0	8,620,081	8,620,081	0	3,601,784	3,601,784
1	355000	Measuring & Regulating Equipment	0	892,620	892,620	0	629,565	629,565	0	263,055	263,055
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,187,682	2,187,682	0	1,542,972	1,542,972	0	644,710	644,710
		TOTAL UNDERGROUND STORAGE PLAN	0	38,913,498	38,913,498	0	27,443,919	27,443,919	0	11,469,579	11,469,579
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	932,779	0	932,779	568,040	0	568,040	364,739	0	364,739
6	376000	Mains	304,258,572	2,512,521	306,771,093	199,466,721	1,715,223	201,181,944	104,791,851	797,298	105,589,149
6	378000	Measuring & Reg Station Equip-General	5,814,355	127,101	5,941,456	3,592,991	86,768	3,679,759	2,221,364	40,333	2,261,697
6	379000	Measuring & Reg Station Equip-City Gate	6,854,340	0	6,854,340	2,351,033	0	2,351,033	4,503,307	0	4,503,307
6	380000	Services	216,050,059	0	216,050,059	146,929,285	0	146,929,285	69,120,774	0	69,120,774
6	381000	Meters	75,682,184	0	75,682,184	52,107,820	0	52,107,820	23,574,364	0	23,574,364
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,361,319	0	3,361,319	2,591,324	0	2,591,324	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
		TOTAL DISTRIBUTION PLANT	613,228,601	2,639,622	615,868,223	407,794,402	1,801,991	409,596,393	205,434,199	837,631	206,271,830
		GENERAL PLANT									
4	389XXX	Land & Land Rights	2,804,720	2,095,574	4,900,294	2,707,695	1,472,916	4,180,611	97,025	622,658	719,683
4	390XXX	Structures & Improvements	5,422,873	23,338,939	28,761,812	3,832,401	16,404,240	20,236,641	1,590,472	6,934,699	8,525,171
4	391XXX	Office Furniture & Equipment	110,747	11,791,696	11,902,443	91,863	8,288,029	8,379,892	18,884	3,503,667	3,522,551
4	392XXX	Transportation Equipment	11,273,543	2,362,064	13,635,607	8,671,330	1,660,224	10,331,554	2,602,213	701,840	3,304,053
4	393000	Stores Equipment	149,462	872,584	1,022,046	117,009	613,313	730,322	32,453	259,271	291,724
4	394000	Tools, Shop & Garage Equipment	2,417,139	5,319,631	7,736,770	1,880,908	3,739,009	5,619,917	536,231	1,580,622	2,116,853

RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended January 31, 2017
 Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,045	308,437	328,482	15,117	216,791	231,908	4,928	91,646	96,574
4	396XXX	Power Operated Equipment	3,297,559	1,059,263	4,356,822	2,461,739	744,524	3,206,263	835,820	314,739	1,150,559
4	397XXX	Communications Equipment	2,417,002	11,681,819	14,098,821	1,083,000	8,210,800	9,293,800	1,334,002	3,471,019	4,805,021
4	398000	Miscellaneous Equipment	1,106	79,869	80,975	1,106	56,138	57,244	0	23,731	23,731
		TOTAL GENERAL PLANT	27,914,196	58,909,876	86,824,072	20,862,168	41,405,984	62,268,152	7,052,028	17,503,892	24,555,920
		TOTAL PLANT IN SERVICE	642,966,229	138,115,873	781,082,102	429,679,164	97,116,972	526,796,136	213,287,065	40,998,901	254,285,966
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,669,030)	(14,669,030)	0	(10,346,067)	(10,346,067)	0	(4,322,963)	(4,322,963)
G-ADEP		Distribution Plant	(200,697,711)	(1,677,238)	(202,374,949)	(132,015,570)	(1,145,000)	(133,160,570)	(68,682,141)	(532,238)	(69,214,379)
G-ADEP		General Plant	(8,901,071)	(16,030,836)	(24,931,907)	(6,246,445)	(11,267,594)	(17,514,039)	(2,654,626)	(4,763,242)	(7,417,868)
		TOTAL ACCUMULATED DEPRECIATION	(209,598,782)	(32,377,104)	(241,975,886)	(138,262,015)	(22,758,661)	(161,020,676)	(71,336,767)	(9,618,443)	(80,955,210)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(241,192)	(420,248)	(661,440)	(168,500)	(295,380)	(463,880)	(72,692)	(124,868)	(197,560)
G-AAMT		Misc IT Intangible Plant - 3031XX	(12,096)	(10,073,357)	(10,085,453)	0	(7,080,260)	(7,080,260)	(12,096)	(2,993,097)	(3,005,193)
G-AAMT		Underground Storage	0	(240,333)	(240,333)	0	(169,507)	(169,507)	0	(70,826)	(70,826)
G-AAMT		General Plant - 390200, 396200	(2,357)	(26,756)	(29,113)	(1,350)	(18,806)	(20,156)	(1,007)	(7,950)	(8,957)
		TOTAL ACCUMULATED AMORTIZATION	(255,645)	(10,760,694)	(11,016,339)	(169,850)	(7,563,953)	(7,733,803)	(85,795)	(3,196,741)	(3,282,536)
		TOTAL ACCUMULATED DEPR/AMORT	(209,854,427)	(43,137,798)	(252,992,225)	(138,431,865)	(30,322,614)	(168,754,479)	(71,422,562)	(12,815,184)	(84,237,746)
		NET GAS UTILITY PLANT before DFIT	433,111,802	94,978,075	528,089,877	291,247,299	66,794,358	358,041,657	141,864,503	28,183,717	170,048,220
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(98,477,936)	(98,477,936)	0	(66,767,056)	(66,767,056)	0	(31,710,880)	(31,710,880)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(15,584,499)	(15,584,499)	0	(10,950,101)	(10,950,101)	0	(4,634,398)	(4,634,398)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(828,120)	(828,120)	0	(561,457)	(561,457)	0	(266,663)	(266,663)
		TOTAL ACCUMULATED DFIT	0	(114,890,555)	(114,890,555)	0	(78,278,614)	(78,278,614)	0	(36,611,941)	(36,611,941)
		NET GAS UTILITY PLANT	433,111,802	(19,912,480)	413,199,322	291,247,299	(11,484,256)	279,763,043	141,864,503	(8,428,224)	133,436,279

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%	68.267%	31.733%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.799%	32.201%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	433,111,802	(19,912,480)	413,199,322	291,247,299	(11,484,256)	279,763,043	141,864,503	(8,428,224)	133,436,279
	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	3,824,808	3,824,808	0	2,697,637	2,697,637	0	1,127,171	1,127,171
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(517,358)	0	(517,358)	(517,358)	0	(517,358)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	2,089,017	0	2,089,017	2,089,017	0	2,089,017	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(731,156)	0	(731,156)	(731,156)	0	(731,156)	0	0	0
C-WKC	Working Capital	22,041,172	10,913,468	32,954,640	22,041,172	0	22,041,172	0	10,913,468	10,913,468
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	22,800,443	20,469,340	43,269,783	22,869,871	6,739,756	29,609,627	(69,428)	13,729,584	13,660,156
	NET RATE BASE	455,912,245	556,860	456,469,105	314,117,170	(4,744,500)	309,372,670	141,795,075	5,301,360	147,096,435

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended January 31, 2017	
Ending Balance 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	68.267%	31.733%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
For Twelve Months Ended January 31, 2017
Ending Balance Basis

Report ID:
G-AMTX-12E

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	918,401	918,401												
Misc Intangible Plt (303000)	ED-AN	239,965	239,965												
Total Production/Transmission		1,158,366	1,158,366												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	3,811	3,811												
Total Distribution		27,964	27,964												
General Plant - 303000															
7,4	CD-AA	598,909	421,201	122,447	55,261		122,447	122,447		86,064	86,064		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	6,787			6,787										
Total General Plant - 303000		655,227	428,771	164,408	62,048		39,803	124,605	164,408	24,862	87,581	112,443	14,941	37,024	51,965
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	20,771,607	14,608,256	4,246,755	1,916,596		4,246,755	4,246,755		2,984,917	2,984,917		1,261,838	1,261,838	
9,4	CD-AN	10,131	7,883	2,248			2,248	2,248		1,580	1,580		668	668	
9,4	CD-ID	18,602	14,474	4,128			4,128	4,128				4,128		4,128	
	ED-AN	668,152	668,152												
	ED-ID	4,747	4,747												
	ED-WA	878,146	878,146												
8,4	GD-AA	312,156		214,008	98,148		214,008	214,008		150,420	150,420		63,588	63,588	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		22,663,541	16,181,658	4,467,139	2,014,744		4,128	4,463,011	4,467,139		3,136,917	3,136,917	4,128	1,326,094	1,330,222
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	17,759	12,489	3,631	1,639		3,631	3,631		2,552	2,552		1,079	1,079	
4	ED-AN	46,325	46,325												
	GD-OR	0			0										
Total General Plant- 390200, 396200		64,084	58,814	3,631	1,639		3,631	3,631		2,552	2,552		1,079	1,079	
Total Amortization Expense		24,569,409	17,855,573	4,635,405	2,078,431		43,931	4,591,474	4,635,405	24,862	3,227,210	3,252,072	19,069	1,364,264	1,383,333

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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(296,121,529)	(296,121,529)											
	Hydro (ED-AN)	(123,594,097)	(123,594,097)											
	Other (ED-AN)	(110,543,304)	(110,543,304)											
Total Electric Production		(530,258,930)	(530,258,930)											
Electric Transmission														
	ED-AN	(207,746,751)	(207,746,751)											
Total Electric Transmission		(207,746,751)	(207,746,751)											
Electric Distribution														
	ED-AN	(81,621)	(81,621)											
	ED-ID	(191,194,745)	(191,194,745)											
	ED-WA	(305,381,246)	(305,381,246)											
Total Electric Distribution		(496,657,612)	(496,657,612)											
Gas Underground Storage														
1	GD-AN	(14,669,030)	(14,669,030)		(14,669,030)	(14,669,030)		(10,346,067)	(10,346,067)		(4,322,963)	(4,322,963)		
	GD-OR	(886,818)		(886,818)										
Total Gas Underground Storage		(15,555,848)	(14,669,030)	(886,818)	(14,669,030)	(14,669,030)		(10,346,067)	(10,346,067)		(4,322,963)	(4,322,963)		
Gas Distribution														
6	GD-AN	(1,677,238)	(1,677,238)		(1,677,238)	(1,677,238)		(1,145,000)	(1,145,000)		(532,238)	(532,238)		
	GD-ID	(68,682,141)	(68,682,141)		(68,682,141)	(68,682,141)				(68,682,141)			(68,682,141)	
	GD-WA	(132,015,570)	(132,015,570)		(132,015,570)	(132,015,570)	(132,015,570)			(132,015,570)				
	GD-OR	(102,613,076)		(102,613,076)										
Total Gas Distribution		(304,988,025)	(202,374,949)	(102,613,076)	(200,697,711)	(1,677,238)	(202,374,949)	(132,015,570)	(1,145,000)	(133,160,570)	(68,682,141)	(532,238)	(69,214,379)	
General Plant														
	ED-AN	(45,228,575)	(45,228,575)											
	ED-ID	(8,878,311)	(8,878,311)											
	ED-WA	(17,718,184)	(17,718,184)											
7,4	CD-AA	(46,741,072)	(32,872,061)	(9,556,212)	(4,312,799)	(9,556,212)		(6,716,775)	(6,716,775)		(2,839,437)	(2,839,437)		
9,4	CD-AN	(11,287,274)	(8,782,515)	(2,504,759)		(2,504,759)		(1,760,520)	(1,760,520)		(744,239)	(744,239)		
9	CD-ID	(5,616,534)	(4,370,169)	(1,246,365)		(1,246,365)				(1,246,365)			(1,246,365)	
9	CD-WA	(3,712,551)	(2,888,699)	(823,852)		(823,852)		(823,852)		(823,852)				
8,4	GD-AA	(2,178,227)		(1,493,349)	(684,878)	(1,493,349)		(1,049,630)	(1,049,630)		(443,719)	(443,719)		
4	GD-AN	(2,476,516)		(2,476,516)		(2,476,516)		(1,740,669)	(1,740,669)		(735,847)	(735,847)		
	GD-ID	(1,408,261)		(1,408,261)		(1,408,261)				(1,408,261)			(1,408,261)	
	GD-WA	(5,422,593)		(5,422,593)		(5,422,593)		(5,422,593)		(5,422,593)				
	GD-OR	(4,718,592)		(4,718,592)										
Total General Plant		(155,386,690)	(120,738,514)	(24,931,907)	(9,716,269)	(8,901,071)	(16,030,836)	(24,931,907)	(6,246,445)	(11,267,594)	(17,514,039)	(2,654,626)	(4,763,242)	(7,417,868)
Total Accumulated Depreciation		(1,710,593,856)	(1,355,401,807)	(241,975,886)	(113,216,163)	(209,598,782)	(32,377,104)	(241,975,886)	(138,262,015)	(22,758,661)	(161,020,676)	(71,336,767)	(9,618,443)	(80,955,210)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 4/24/2017 1:51 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended January 31, 2017	
Ending Balance 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	68.267%	31.733%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(10,217,888)	(10,217,888)											
Misc Intangible Plt (303000)	ED-AN	(1,392,944)	(1,392,944)											
Total Production/Transmission		(11,610,832)	(11,610,832)											
Distribution														
Franchises (302000)	ED-WA	(171,401)	(171,401)											
Misc Intangible Plt (303000)	ED-WA	(34,924)	(34,924)											
Total Distribution		(206,325)	(206,325)											
General Plant - 303000														
7,4	CD-AA	(1,960,158)	(1,378,540)	(400,754)	(180,864)		(400,754)	(400,754)		(281,678)	(281,678)		(119,076)	(119,076)
9,4	CD-AN	(87,849)	(68,355)	(19,494)			(19,494)	(19,494)		(13,702)	(13,702)		(5,792)	(5,792)
	GD-ID	(72,692)		(72,692)			(72,692)	(72,692)				(72,692)		(72,692)
	GD-WA	(168,500)		(168,500)			(168,500)	(168,500)	(168,500)		(168,500)			(168,500)
	GD-OR	(81,290)			(81,290)									
Total General Plant - 303000		(2,370,489)	(1,446,895)	(661,440)	(262,154)	(241,192)	(420,248)	(661,440)	(168,500)	(295,380)	(463,880)	(72,692)	(124,868)	(197,560)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(46,353,522)	(32,599,504)	(9,476,978)	(4,277,040)		(9,476,978)	(9,476,978)		(6,661,083)	(6,661,083)		(2,815,895)	(2,815,895)
9,4	CD-AN	(36,320)	(28,260)	(8,060)			(8,060)	(8,060)		(5,665)	(5,665)		(2,395)	(2,395)
9	CD-ID	(54,510)	(42,414)	(12,096)		(12,096)		(12,096)				(12,096)		(12,096)
	ED-AN	(1,427,642)	(1,427,642)											
	ED-ID	(23,128)	(23,128)											
	ED-WA	(2,547,967)	(2,547,967)											
8,4	GD-AA	(858,134)		(588,319)	(269,815)		(588,319)	(588,319)		(413,512)	(413,512)		(174,807)	(174,807)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									0
Total Miscellaneous IT Intangible Plant - 3031		(51,301,223)	(36,668,915)	(10,085,453)	(4,546,855)	(12,096)	(10,073,357)	(10,085,453)		(7,080,260)	(7,080,260)	(12,096)	(2,993,097)	(3,005,193)
Gas Underground Storage														
1	GD-AN	(240,333)		(240,333)			(240,333)	(240,333)		(169,507)	(169,507)		(70,826)	(70,826)
Total Gas Underground Storage		(240,333)		(240,333)			(240,333)	(240,333)		(169,507)	(169,507)		(70,826)	(70,826)
General Plant - 390200, 396200														
7,4	CD-AA	(130,867)	(92,036)	(26,756)	(12,075)		(26,756)	(26,756)		(18,806)	(18,806)		(7,950)	(7,950)
9	CD-ID	(4,538)	(3,531)	(1,007)		(1,007)		(1,007)				(1,007)		(1,007)
9	CD-WA	(6,084)	(4,734)	(1,350)		(1,350)		(1,350)	(1,350)		(1,350)			(1,350)
4	ED-AN	(118,671)	(118,671)											
	ED-WA	0	0											
	GD-WA	0		0		0		0	0		0			0
	GD-OR	0			0									0
Total General Plant - 390200, 396200		(260,160)	(218,972)	(29,113)	(12,075)	(2,357)	(26,756)	(29,113)	(1,350)	(18,806)	(20,156)	(1,007)	(7,950)	(8,957)
Total Accumulated Amortization		(65,989,362)	(50,151,939)	(11,016,339)	(4,821,084)	(255,645)	(10,760,694)	(11,016,339)	(169,850)	(7,563,953)	(7,733,803)	(85,795)	(3,196,741)	(3,282,536)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended January 31, 2017	
Ending Balance 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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	389XXX	Land & Land Rights												
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,510,028	0	0	0	0	2,510,028	0	0	2,510,028	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,918,058	0	0	6,975,172	6,975,172	0	0	2,027,747	2,027,747	0	915,139	915,139
9		CD-WA / ID / AN	1,633,633	693,088	340,200	237,825	1,271,113	197,668	97,025	67,827	362,520	0	0	0
		TOTAL ACCOUNT	15,308,927	706,699	702,479	7,235,771	8,644,949	2,707,696	97,025	2,095,574	4,900,295	848,544	915,139	1,763,683
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,094,586	1,052,423	2,416,083	4,626,080	8,094,586	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,252,866	0	0	0	0	2,252,866	0	0	2,252,866	0	0	0
99		GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	102,579,150	0	0	72,141,865	72,141,865	0	0	20,972,307	20,972,307	0	9,464,978	9,464,978
9		CD-WA / ID / AN	24,949,924	5,538,371	5,576,722	8,298,194	19,413,287	1,579,534	1,590,472	2,366,631	5,536,637	0	0	0
		TOTAL ACCOUNT	141,520,606	6,590,794	7,992,805	85,066,139	99,649,738	3,832,400	1,590,472	23,338,938	28,761,810	3,644,080	9,464,978	13,109,058
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	6,746,490	1,029,741	0	5,716,749	6,746,490	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363
7		CD-AA	55,462,440	0	0	39,005,625	39,005,625	0	0	11,339,296	11,339,296	0	5,117,519	5,117,519
9		CD-WA / ID / AN	617,629	322,101	66,212	92,257	480,570	91,863	18,884	26,312	137,059	0	0	0
		TOTAL ACCOUNT	63,445,011	1,351,842	66,212	44,814,631	46,232,685	91,863	18,884	11,791,697	11,902,444	0	5,309,882	5,309,882
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	39,022,645	18,509,644	7,651,692	12,861,309	39,022,645	0	0	0	0	0	0	0
99		GD-WA / ID / AN	12,147,899	0	0	0	0	8,085,803	2,365,911	1,696,185	12,147,899	0	0	0
99		GD-OR / AS	4,212,262	0	0	0	0	0	0	0	0	4,212,262	0	4,212,262
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	580,211	0	0	408,051	408,051	0	0	118,624	118,624	0	53,536	53,536
9		CD-WA / ID / AN	6,169,547	2,053,052	828,553	1,918,858	4,800,463	585,527	236,302	547,255	1,369,084	0	0	0
		TOTAL ACCOUNT	62,132,564	20,562,696	8,480,245	15,188,218	44,231,159	8,671,330	2,602,213	2,362,064	13,635,607	4,212,262	53,536	4,265,798

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	
99		GD-OR / AS	48,477	0	0	0	0	0	0	0	48,477	0	48,477	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,208,403	101,156	113,791	3,059,569	3,274,516	28,850	32,453	872,584	933,887	0	0	
		TOTAL ACCOUNT	4,744,290	111,617	128,154	3,433,995	3,673,766	117,010	32,453	872,584	1,022,047	48,477	0	48,477
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,961,201	808,146	249,881	2,903,174	3,961,201	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,575,669	0	0	0	0	1,876,718	320,550	378,401	2,575,669	0	0	
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	919,536	0	919,536	
8		GD-AA	3,295,950	0	0	0	0	0	0	2,259,637	2,259,637	0	1,036,313	
7		CD-AA	12,894,238	0	0	9,068,260	9,068,260	0	0	2,636,227	2,636,227	0	1,189,751	
9		CD-WA / ID / AN	1,195,245	14,692	756,248	159,068	930,008	4,190	215,681	45,366	265,237	0	0	
		TOTAL ACCOUNT	24,841,839	822,838	1,006,129	12,130,502	13,959,469	1,880,908	536,231	5,319,631	7,736,770	919,536	2,226,064	3,145,600
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,016,797	210,583	26,627	779,587	1,016,797	0	0	0	0	0	0	
99		GD-WA / ID / AN	138,729	0	0	0	0	14,745	4,809	119,175	138,729	0	0	
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917	
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0	50,717	
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	
		TOTAL ACCOUNT	1,742,479	211,886	27,043	1,050,618	1,289,547	15,117	4,928	308,436	328,481	40,917	83,534	124,451

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,116,048	14,660,275	9,582,365	7,873,408	32,116,048	0	0	0	0	0	0	0
99		GD-WA / ID / AN	3,968,035	0	0	0	0	2,389,822	747,719	830,494	3,968,035	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,478	0	0	371,668	371,668	0	0	108,047	108,047	0	48,763	48,763
9		CD-WA / ID / AN	1,265,106	252,166	308,913	423,287	984,366	71,917	88,102	120,721	280,740	0	0	0
		TOTAL ACCOUNT	37,921,501	14,912,441	9,891,278	8,668,363	33,472,082	2,461,739	835,821	1,059,262	4,356,822	43,834	48,763	92,597
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	64,045,714	12,674,147	6,207,673	45,163,894	64,045,714	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	0
99		GD-OR / AS	1,223,256	0	0	0	0	0	0	0	0	1,223,256	0	1,223,256
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7		CD-AA	43,561,843	0	0	30,636,173	30,636,173	0	0	8,906,219	8,906,219	0	4,019,451	4,019,451
9		CD-WA / ID / AN	14,993,175	1,378,216	2,942,532	7,345,292	11,666,040	393,065	839,205	2,094,865	3,327,135	0	0	0
		TOTAL ACCOUNT	126,001,653	14,052,363	9,150,205	83,145,359	106,347,927	1,083,000	1,334,002	11,681,819	14,098,821	1,223,256	4,331,649	5,554,905
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	141,145	0	0	141,145	141,145	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546
9		CD-WA / ID / AN	9,978	3,880	0	3,884	7,764	1,106	0	1,108	2,214	0	0	0
		TOTAL ACCOUNT	538,725	3,880	0	415,957	419,837	1,106	0	79,869	80,975	2,367	35,546	37,913
		TOTAL GENERAL PLANT	478,248,853	59,327,056	37,444,550	261,200,811	357,972,417	20,862,169	7,052,029	58,909,874	86,824,072	10,983,273	22,469,091	33,452,364

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS*****			
			Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,028,222	335,477	0	16,755,655	17,091,132	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,752,835	3,998,180	23,524	3,731,131	7,752,835	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,243,567	0	0	0	0	0	0	852,565	852,565	0	391,002	
7		CD-AA	63,346,314	0	0	44,550,196	44,550,196	0	0	12,951,154	12,951,154	0	5,844,964	
9		CD-WA / ID / AN	181,857	0	74,450	67,051	141,501	0	21,233	19,123	40,356	0	0	
		TOTAL ACCOUNT	72,524,573	3,998,180	97,974	48,348,378	52,444,532	0	21,233	13,822,842	13,844,075	0	6,235,966	6,235,966
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,531,039	0	0	4,593,149	4,593,149	0	0	1,335,271	1,335,271	0	602,619	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,531,039	0	0	4,593,149	4,593,149	0	0	1,335,271	1,335,271	0	602,619	602,619
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
		TOTAL	201,915,038	4,333,657	97,974	140,609,751	145,041,382	1,022,594	800,838	37,652,876	39,476,308	426,123	16,971,225	17,397,348

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-12E
For Twelve Months Ended January 31, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(75,484,109)	(53,086,464)	(15,432,726)	(6,964,919)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(683,942)	(532,168)	(151,774)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(76,168,051)</u>	<u>(53,618,632)</u>	<u>(15,584,500)</u>	<u>(6,964,919)</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 January 31, 2017
 Ending Balance Basis

Report ID:
C-WKC-12E

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			3,102,329	3,102,329					3,102,329
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			0	0					0
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(16)	(16)					(16)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			57	57					57
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	103,086,706	52,790,993		155,877,699	81,045,534	41,877,525	22,041,172	10,913,468	
TOTAL		103,086,706	52,790,993	3,102,370	158,980,069	81,045,534	41,877,525	22,041,172	10,913,468	3,102,370

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						