

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended February 28, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	34,666,558	24,498,688	10,167,870
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	34,666,558	24,498,688	10,167,870
G-APL	Gas Net Adjusted Rate Base	455,119,227	308,889,010	146,230,217
	RATE OF RETURN	7.617%	7.931%	6.953%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2017
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	2-01-2017 thru 02-28-2017	240,943 100.000%	159,574 66.229%	81,369 33.771%
3	G-OPS	Direct Distribution Operating Expense Percent	03-01-2016 thru 02-28-2017	14,122,296 100.000%	9,334,929 66.101%	4,787,367 33.899%
	Input	Jurisdictional 4-Factor Ratio	01-01-2016 thru 12-31-2016			
		Direct O & M Accounts 798 - 894		5,323,361	3,454,659	1,868,702
		Direct O & M Accounts 901 - 935		9,416,445	7,934,424	1,482,021
		Total		14,739,806	11,389,083	3,350,723
		Percentage		100.000%	77.268%	22.732%
		Direct Labor				
		Amount: Accounts 798 - 894		9,086,688	6,100,791	2,985,897
		Amount: Accounts 901 - 935		3,238,958	2,629,786	609,172
		Total		12,325,646	8,730,577	3,595,069
		Percentage		100.000%	70.833%	29.167%
		Total Number of Customers		239,822	158,677	81,145
		Percentage		100.000%	66.164%	33.836%
		Total Direct Plant		428,218,603	286,411,181	141,807,422
		Percentage		100.000%	66.884%	33.116%
4		Total Four Factor Allocators Percent		400.000%	281.149%	118.851%
				100.000%	70.287%	29.713%
6	Input	Actual Therms Purchased Percent	03-01-2016 thru 02-28-2017	262,105,800 100.000%	179,500,560 68.484%	82,605,240 31.516%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2017
Ending Balance Basis

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended February 28, 2017
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%

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RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended February 28, 2017	
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AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		68,433,452	61,020,528	7,412,924	0
	Direct O & M Accts 901 - 935		38,872,048	29,783,317	9,088,731	0
	Adjustments		0	0	0	0
	Total		107,305,500	90,803,845	16,501,655	0
	Percentage		100.000%	84.622%	15.378%	0.000%
	Direct Labor Accts 580 - 894		69,390,893	55,802,150	13,588,743	0
	Direct Labor Accts 901 - 935		4,216,898	3,640,911	575,987	0
	Total		73,607,791	59,443,061	14,164,730	0
	Percentage		100.000%	80.756%	19.244%	0.000%
	Number of Customers at		617,107	377,285	239,822	0
	Percentage		100.000%	61.138%	38.862%	0.000%
	Net Direct Plant		2,956,680,102	2,504,855,013	451,825,089	0
	Percentage		100.000%	84.718%	15.282%	0.000%
	Total Percentages		400.000%	311.234%	88.766%	0.000%
9	Average (CD AN/ID/WA)		100.000%	77.808%	22.192%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2016 thru 12-31-2016	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2016 thru 12-31-2016	226,090,634	154,438,073	71,652,561	
			100.000%	68.308%	31.692%	
11	Book Depreciation Percent	03-01-2016 thru 02-28-2017	20,217,568	13,689,162	6,528,406	
			100.000%	67.709%	32.291%	
12	Net Gas Plant (before DFIT) Percent	2-01-2017 thru 02-28-2017	528,964,678	358,948,818	170,015,860	
			100.000%	67.859%	32.141%	
13	G-PLT Net Gas General Plant Percent	2-01-2017 thru 02-28-2017	61,517,652	44,498,798	17,018,854	
			100.000%	72.335%	27.665%	
14	Net Allocated Schedule M's Percent	03-01-2016 thru 02-28-2017	-56,757,304	-38,168,889	-18,588,415	
			100.000%	67.249%	32.751%	
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 February 28, 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	146,325,796	0	146,325,796	103,370,219	0	103,370,219	42,955,577	0	42,955,577
99	4812XX Commercial - Firm & Interruptible	69,623,469	0	69,623,469	50,218,839	0	50,218,839	19,404,630	0	19,404,630
99	4813XX Industrial-Firm	3,118,565	0	3,118,565	1,885,337	0	1,885,337	1,233,228	0	1,233,228
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	297,530	0	297,530	267,296	0	267,296	30,234	0	30,234
99	499XXX Unbilled Revenue	2,808,638	0	2,808,638	2,359,566	0	2,359,566	449,072	0	449,072
	TOTAL SALES TO ULTIMATE CUSTOMERS	222,173,998	0	222,173,998	158,101,257	0	158,101,257	64,072,741	0	64,072,741
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	90,210,010	0	90,210,010	60,945,322	0	60,945,322	29,264,688	0	29,264,688
4	488000 Miscellaneous Service Revenues	20,471	0	20,471	10,803	0	10,803	9,668	0	9,668
99	4893XX Transportation Revenues	5,283,582	0	5,283,582	4,776,551	0	4,776,551	507,031	0	507,031
99	493000 Rent from Gas Property	2,560	0	2,560	2,560	0	2,560	0	0	0
4	495XXX Other Gas Revenues	6,055,147	202,224	6,257,371	4,263,635	142,137	4,405,772	1,791,512	60,087	1,851,599
99	496100 Provision for Rate Refund	(2,767,455)	0	(2,767,455)	(2,767,455)	0	(2,767,455)	0	0	0
	TOTAL OTHER OPERATING REVENUES	98,804,315	202,224	99,006,539	67,231,416	142,137	67,373,553	31,572,899	60,087	31,632,986
	TOTAL GAS REVENUES	320,978,313	202,224	321,180,537	225,332,673	142,137	225,474,810	95,645,640	60,087	95,705,727
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	171,199,573	0	171,199,573	117,026,427	0	117,026,427	54,173,146	0	54,173,146
99	808XXX Net Natural Gas Storage Transactions	(507,214)	0	(507,214)	(88,805)	0	(88,805)	(418,409)	0	(418,409)
99	811000 Gas Used for Products Extraction	(473,826)	0	(473,826)	(321,300)	0	(321,300)	(152,526)	0	(152,526)
10	813000 Other Gas Expenses	0	1,314,525	1,314,525	0	897,926	897,926	0	416,599	416,599
99	813010 Gas Technology Institute (GTI) Expenses	109,026	0	109,026	76,870	0	76,870	32,156	0	32,156
	TOTAL PRODUCTION EXPENSES	170,327,559	1,314,525	171,642,084	116,693,192	897,926	117,591,118	53,634,367	416,599	54,050,966
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	15,945	15,945	0	11,246	11,246	0	4,699	4,699
1	824000 Other Expenses	0	624,736	624,736	0	440,626	440,626	0	184,110	184,110
1	837000 Other Equipment	0	725,838	725,838	0	511,934	511,934	0	213,904	213,904
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,366,519	1,366,519	0	963,806	963,806	0	402,713	402,713
G-DEPX	Depreciation Expense-Underground Storage	0	710,109	710,109	0	500,840	500,840	0	209,269	209,269
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	277,878	277,878	0	195,987	195,987	0	81,891	81,891
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	988,214	988,214	0	696,987	696,987	0	291,227	291,227

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 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	2,354,733	2,354,733	0	1,660,793	1,660,793	0	693,940	693,940

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AVISTA UTILITIES

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

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For Twelve Months Ended February 28, 2017	
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	207,734	207,734	0	137,580	137,580	0	70,154	70,154
2	902000	Meter Reading Expenses	2,004,639	82,608	2,087,247	1,809,934	54,710	1,864,644	194,705	27,898	222,603
2	903XXX	Customer Records & Collection Expenses	1,050,794	4,800,010	5,850,804	720,955	3,178,999	3,899,954	329,839	1,621,011	1,950,850
2	904000	Uncollectible Accounts	0	1,992,510	1,992,510	0	1,319,619	1,319,619	0	672,891	672,891
2	905000	Misc Customer Accounts	0	152,416	152,416	0	100,944	100,944	0	51,472	51,472
	TOTAL CUSTOMER ACCOUNTS EXPENSES		3,055,433	7,235,278	10,290,711	2,530,889	4,791,852	7,322,741	524,544	2,443,426	2,967,970
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	9,476,816	115,261	9,592,077	8,097,581	76,336	8,173,917	1,379,235	38,925	1,418,160
2	909000	Advertising	1,138	680,579	681,717	100	450,741	450,841	1,038	229,838	230,876
2	910000	Misc Customer Service & Info Exp	0	161,323	161,323	0	106,843	106,843	0	54,480	54,480
	TOTAL CUSTOMER SERVICE & INFO EXP		9,477,954	957,163	10,435,117	8,097,681	633,920	8,731,601	1,380,273	323,243	1,703,516
	SALES EXPENSES:										
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0

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AVISTA UTILITIES

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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	115,963	9,266,000	9,381,963	77,862	6,512,793	6,590,655	38,101	2,753,207	2,791,308
4	921000	Office Supplies & Expenses	5,191	1,190,092	1,195,283	5,191	836,480	841,671	0	353,612	353,612
4	922000	Admin. Expenses Transferred - Credit	0	(20,048)	(20,048)	0	(14,091)	(14,091)	0	(5,957)	(5,957)
4	923000	Outside Services Employed	66,512	1,993,241	2,059,753	63,403	1,400,989	1,464,392	3,109	592,252	595,361
4	924000	Property Insurance Premium	0	309,309	309,309	0	217,404	217,404	0	91,905	91,905
4	925XXX	Injuries and Damages	5,354	883,550	888,904	5,354	621,021	626,375	0	262,529	262,529
4	926XXX	Employee Pensions and Benefits	29,887	397,938	427,825	29,887	279,699	309,586	0	118,239	118,239
4	928000	Regulatory Commission Expenses	804,244	270,456	1,074,700	590,592	190,095	780,687	213,652	80,361	294,013
4	930000	Miscellaneous General Expenses	35,028	1,089,598	1,124,626	24,125	765,846	789,971	10,903	323,752	334,655
4	931000	Rents	8,890	289,334	298,224	8,890	203,364	212,254	0	85,970	85,970
4	935000	Maintenance of General Plant	403,008	2,636,480	3,039,488	310,688	1,853,103	2,163,791	92,320	783,377	875,697
TOTAL ADMIN & GEN OPERATING EXP			1,474,077	18,305,950	19,780,027	1,115,992	12,866,703	13,982,695	358,085	5,439,247	5,797,332
G-DEPX	Depreciation Expense-General Plant		442,653	4,125,008	4,567,661	303,417	2,899,345	3,202,762	139,236	1,225,663	1,364,899
G-AMTX	Amortization Expense - General Plant - 303000		39,803	124,607	164,410	24,862	87,583	112,445	14,941	37,024	51,965
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,128	4,534,068	4,538,196	0	3,186,860	3,186,860	4,128	1,347,208	1,351,336
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	3,177	3,177	0	2,233	2,233	0	944	944
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(148,710)	0	(148,710)	0	0	0	(148,710)	0	(148,710)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			506,010	8,786,860	9,292,870	328,279	6,176,021	6,504,300	177,731	2,610,839	2,788,570
TOTAL ADMIN & GENERAL EXPENSES			1,980,087	27,092,810	29,072,897	1,444,271	19,042,724	20,486,995	535,816	8,050,086	8,585,902
TOTAL EXPENSES BEFORE FIT			230,313,143	42,897,602	273,210,745	161,841,769	29,635,991	191,477,760	68,471,374	13,261,611	81,732,985
NET OPERATING INCOME (LOSS) BEFORE FIT					47,969,792			33,997,050			13,972,742
G-FIT	FEDERAL INCOME TAX				384,791			773,535			(388,744)
G-FIT	DEFERRED FEDERAL INCOME TAX				12,941,941			8,741,475			4,200,466
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(23,498)			(16,648)			(6,850)
GAS NET OPERATING INCOME (LOSS)					34,666,558			24,498,688			10,167,870

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended February 28, 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%		66.229%		33.771%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		66.101%		33.899%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		70.287%		29.713%		
G-ALL 10	Actual Annual Throughput		100.000%		68.308%		31.692%		
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended February 28, 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	55,205	202,224	257,429	55,205	142,137	197,342	0	60,087	60,087
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,039,525	0	3,039,525	1,460,475	0	1,460,475
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	267,999	0	267,999	764,509	0	764,509	(496,510)	0	(496,510)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	2,572,811	0	2,572,811	2,099,803	0	2,099,803	473,008	0	473,008
4	495329	AMORTIZATION RES DECOUPLING DE	(2,279,302)	0	(2,279,302)	(2,279,302)	0	(2,279,302)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,548,608	0	1,548,608	1,194,069	0	1,194,069	354,539	0	354,539
4	495339	AMORTIZATION NON-RES DECOUPLIN	(610,174)	0	(610,174)	(610,174)	0	(610,174)	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	6,055,147	202,224	6,257,371	4,263,635	142,137	4,405,772	1,791,512	60,087	1,851,599

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended February 28, 2017
Ending Balance Basis

Report ID:
G-804-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	120,892,907	0	120,892,907	82,061,511	0	82,061,511	38,831,396	0	38,831,396
1	804001	Pipeline Demand Costs	25,941,862	0	25,941,862	18,319,125	0	18,319,125	7,622,737	0	7,622,737
1	804002	Transport Variable Charges	1,062,007	0	1,062,007	749,774	0	749,774	312,233	0	312,233
6	804010	Gas Costs - Fixed Hedge	24,358	0	24,358	15,969	0	15,969	8,389	0	8,389
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	491,181	0	491,181	332,515	0	332,515	158,666	0	158,666
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	6,610,858	0	6,610,858	4,503,178	0	4,503,178	2,107,680	0	2,107,680
6	804700	Gas Costs - Offsystem Bookout	663,082	0	663,082	449,122	0	449,122	213,960	0	213,960
6	804711	Gas Costs - Offsystem Bookout Offset	(663,082)	0	(663,082)	(449,122)	0	(449,122)	(213,960)	0	(213,960)
6	804730	Gas Costs - Intracompany LDC Gas	7,813,831	0	7,813,831	5,294,109	0	5,294,109	2,519,722	0	2,519,722
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(16,727,609)	0	(16,727,609)	(11,110,106)	0	(11,110,106)	(5,617,503)	0	(5,617,503)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	25,090,178	0	25,090,178	16,860,352	0	16,860,352	8,229,826	0	8,229,826
		TOTAL PURCHASED GAS COSTS	171,199,573	0	171,199,573	117,026,427	0	117,026,427	54,173,146	0	54,173,146

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended February 28, 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	263,237	115,261	378,498	212,142	76,336	288,478	51,095	38,925	90,020
99	908600 Public Purpose Tariff Rider Expense Offset	8,822,323	0	8,822,323	7,586,769	0	7,586,769	1,235,554	0	1,235,554
99	908610 Limited Income Tax Refund Program	117,840	0	117,840	117,840	0	117,840	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	273,416	0	273,416	180,830	0	180,830	92,586	0	92,586
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	9,476,816	115,261	9,592,077	8,097,581	76,336	8,173,917	1,379,235	38,925	1,418,160

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.229%	33.771%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended February 28, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.222%	5.186%
	Total Cost of Debt		2.750%	2.731%
	Total Weighted Cost		2.750%	2.731%
G-APL	Net Rate Base	455,119,227	308,889,010	146,230,217
	Interest Deduction for FIT Calculation	12,487,995	8,494,448	3,993,547
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 February 28, 2017				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	321,180,537	225,474,810	95,705,727
G-OPS	Operating & Maintenance Expense	231,481,139	160,468,067	71,013,072
G-OPS	Book Deprec/Amort and Reg Amortizations	24,943,004	16,990,860	7,952,144
G-OTX	Taxes Other than FIT	16,786,602	14,018,833	2,767,769
	Net Operating Income Before FIT	47,969,792	33,997,050	13,972,742
G-INT	Less: Interest Expense	12,487,995	8,494,448	3,993,547
G-SCM	Schedule M Adjustments	(34,382,395)	(23,292,502)	(11,089,893)
	Taxable Net Operating Income	1,099,402	2,210,100	(1,110,698)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	384,791	773,535	(388,744)
G-DTE	Deferred FIT	12,941,941	8,741,475	4,200,466
99	411400 Amortized Investment Tax Credit	(23,498)	(16,648)	(6,850)
	Total FIT/Deferred FIT & ITC	13,303,234	9,498,362	3,804,872
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended February 28, 2017
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	15,327,674	9,595,906	24,923,580	10,246,240	6,744,621	16,990,861	5,081,434	2,851,285	7,932,719
12	997001	Contributions In Aid of Construction	0	463,879	463,879	0	314,784	314,784	0	149,095	149,095
2	997002	Injuries and Damages	0	6,800	6,800	0	4,504	4,504	0	2,296	2,296
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	641,058	641,058	0	450,580	450,580	0	190,478	190,478
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	8,362,570	0	8,362,570	5,750,247	0	5,750,247	2,612,323	0	2,612,323
4	997015	Airplane Lease Payments	0	174,675	174,675	0	122,774	122,774	0	51,901	51,901
12	997016	Redemption Expense Amortization	0	291,117	291,117	0	197,549	197,549	0	93,568	93,568
4	997020	FAS87 Current Pension Accrual	0	397,125	397,125	0	279,127	279,127	0	117,998	117,998
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(3,154,294)	0	(3,154,294)	(2,824,242)	0	(2,824,242)	(330,052)	0	(330,052)
12	997032	Interest Rate Swaps	0	(10,476,061)	(10,476,061)	0	(7,108,950)	(7,108,950)	0	(3,367,111)	(3,367,111)
4	997033	DSM Tariff Rider	1,271,448	0	1,271,448	1,179,828	0	1,179,828	91,620	0	91,620
12	997048	AFUDC	0	(594,722)	(594,722)	0	(403,572)	(403,572)	0	(191,150)	(191,150)
11	997049	Tax Depreciation	0	(49,654,445)	(49,654,445)	0	(33,620,528)	(33,620,528)	0	(16,033,917)	(16,033,917)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	284,832	0	284,832	249,644	0	249,644	35,188	0	35,188
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(891,878)	(891,878)	0	(603,882)	(603,882)	0	(287,996)	(287,996)
4	997081	Deferred Compensation	0	227,443	227,443	0	159,863	159,863	0	67,580	67,580
4	997082	Meal Disallowances	0	130,138	130,138	0	91,470	91,470	0	38,668	38,668
4	997083	Paid Time Off	0	55,871	55,871	0	39,270	39,270	0	16,601	16,601
2	997084	Customer Uncollectibles	0	127,649	127,649	0	84,541	84,541	0	43,108	43,108
99	997098	Provision for Rate Refund	2,767,455	0	2,767,455	2,767,455	0	2,767,455	0	0	0
12	997101	Repairs 481 (a)	0	(7,251,858)	(7,251,858)	0	(4,921,038)	(4,921,038)	0	(2,330,820)	(2,330,820)
12	997102	Amort Idaho Earnings Test (254229)	(160,126)	0	(160,126)	0	0	0	(160,126)	0	(160,126)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(2,492,787)	0	(2,492,787)	(2,492,787)	0	(2,492,787)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	24,859,685	(56,757,303)	(34,382,395)	14,876,385	(38,168,887)	(23,292,502)	7,498,523	(18,588,416)	(11,089,893)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.229%	33.771%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.484%	31.516%
G-ALL	11	Book Depreciation	100.000%	67.709%	32.291%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.859%	32.141%
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 February 28, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,554,745	10,460,410	5,094,335
99	410100	Deferred Federal Income Tax Exp	(2,366,896)	(1,533,231)	(833,665)
		SUBTOTAL	13,187,849	8,927,179	4,260,670
14	411100	Deferred Federal Income Tax Expense - Allocated	(146,217)	(98,329)	(47,888)
99	411100	Deferred Federal Income Tax Exp	(99,691)	(87,375)	(12,316)
		SUBTOTAL	(245,908)	(185,704)	(60,204)
		Total Deferred Federal Income Tax Expense	12,941,941	8,741,475	4,200,466

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.249%	32.751%
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 February 28, 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	277,878	277,878	0	195,987	195,987	0	81,891	81,891
		TOTAL UNDERGROUND STORAGE TAX	0	277,878	277,878	0	195,987	195,987	0	81,891	81,891
		DISTRIBUTION									
99	408110	State Excise Tax	6,020,829	0	6,020,829	6,020,829	0	6,020,829	0	0	0
99	408120	Municipal Occupation & License Tax	6,808,664	0	6,808,664	5,675,792	0	5,675,792	1,132,872	0	1,132,872
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,610,226	0	3,610,226	2,126,225	0	2,126,225	1,484,001	0	1,484,001
99	409100	State Income Tax	69,005	0	69,005	0	0	0	69,005	0	69,005
		TOTAL DISTRIBUTION TAX	16,508,724	0	16,508,724	13,822,846	0	13,822,846	2,685,878	0	2,685,878
		TOTAL TAXES OTHER THAN FIT	16,508,724	277,878	16,786,602	13,822,846	195,987	14,018,833	2,685,878	81,891	2,767,769

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended February 28, 2017
 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	36,709,002	36,730,235	0	25,801,656	25,801,656	21,233	10,907,346	10,928,579
		TOTAL INTANGIBLE PLANT	1,823,432	38,588,826	40,412,258	1,022,594	27,122,928	28,145,522	800,838	11,465,898	12,266,736
		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	2,090,754	2,090,754	0	1,474,609	1,474,609	0	616,145	616,145
1	352XXX	Wells	0	18,861,588	18,861,588	0	13,303,078	13,303,078	0	5,558,510	5,558,510
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	12,214,269	12,214,269	0	8,614,724	8,614,724	0	3,599,545	3,599,545
1	355000	Measuring & Regulating Equipment	0	885,023	885,023	0	624,207	624,207	0	260,816	260,816
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,180,086	2,180,086	0	1,537,615	1,537,615	0	642,471	642,471
		TOTAL UNDERGROUND STORAGE PLAN	0	38,875,516	38,875,516	0	27,417,132	27,417,132	0	11,458,384	11,458,384
		DISTRIBUTION PLANT:									
6	374200	Land & Land Rights	88,595	0	88,595	63,925	0	63,925	24,670	0	24,670
6	374400	Land & Land Rights	186,398	0	186,398	123,263	0	123,263	63,135	0	63,135
6	375000	Structures & Improvements	933,392	0	933,392	568,653	0	568,653	364,739	0	364,739
6	376000	Mains	304,749,317	2,512,521	307,261,838	199,862,957	1,720,675	201,583,632	104,886,360	791,846	105,678,206
6	378000	Measuring & Reg Station Equip-General	5,824,716	127,100	5,951,816	3,600,037	87,043	3,687,080	2,224,679	40,057	2,264,736
6	379000	Measuring & Reg Station Equip-City Gate	6,862,953	0	6,862,953	2,356,405	0	2,356,405	4,506,548	0	4,506,548
6	380000	Services	217,098,062	0	217,098,062	147,722,609	0	147,722,609	69,375,453	0	69,375,453
6	381000	Meters	76,090,735	0	76,090,735	52,496,731	0	52,496,731	23,594,004	0	23,594,004
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	615,195,487	2,639,621	617,835,108	409,385,904	1,807,718	411,193,622	205,809,583	831,903	206,641,486
		GENERAL PLANT									
4	389XXX	Land & Land Rights	2,795,601	2,095,574	4,891,175	2,698,576	1,472,916	4,171,492	97,025	622,658	719,683
4	390XXX	Structures & Improvements	5,420,670	22,438,199	27,858,869	3,831,808	15,771,137	19,602,945	1,588,862	6,667,062	8,255,924
4	391XXX	Office Furniture & Equipment	110,773	12,705,950	12,816,723	91,889	8,930,631	9,022,520	18,884	3,775,319	3,794,203
4	392XXX	Transportation Equipment	11,254,650	2,418,046	13,672,696	8,652,437	1,699,572	10,352,009	2,602,213	718,474	3,320,687
4	393000	Stores Equipment	149,462	873,408	1,022,870	117,009	613,892	730,901	32,453	259,516	291,969
4	394000	Tools, Shop & Garage Equipment	2,417,139	5,330,182	7,747,321	1,880,908	3,746,425	5,627,333	536,231	1,583,757	2,119,988

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended February 28, 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	2,417,672	11,737,688	14,155,360	1,083,670	8,250,069	9,333,739	1,334,002	3,487,619	4,821,621
4	398000	Miscellaneous Equipment	1,106	79,869	80,975	1,106	56,138	57,244	0	23,731	23,731
		TOTAL GENERAL PLANT	27,884,677	59,046,616	86,931,293	20,834,259	41,502,095	62,336,354	7,050,418	17,544,521	24,594,939
		TOTAL PLANT IN SERVICE	644,903,596	139,150,579	784,054,175	431,242,757	97,849,873	529,092,630	213,660,839	41,300,706	254,961,545
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,731,843)	(14,731,843)	0	(10,390,369)	(10,390,369)	0	(4,341,474)	(4,341,474)
G-ADEP		Distribution Plant	(201,844,348)	(1,682,622)	(203,526,970)	(132,748,309)	(1,152,327)	(133,900,636)	(69,096,039)	(530,295)	(69,626,334)
G-ADEP		General Plant	(8,991,167)	(16,393,361)	(25,384,528)	(6,294,998)	(11,522,402)	(17,817,400)	(2,696,169)	(4,870,959)	(7,567,128)
		TOTAL ACCUMULATED DEPRECIATION	(210,835,515)	(32,807,826)	(243,643,341)	(139,043,307)	(23,065,098)	(162,108,405)	(71,792,208)	(9,742,728)	(81,534,936)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(244,510)	(430,633)	(675,143)	(170,572)	(302,679)	(473,251)	(73,938)	(127,954)	(201,892)
G-AAMT		Misc IT Intangible Plant - 3031XX	(12,440)	(10,489,107)	(10,501,547)	0	(7,372,478)	(7,372,478)	(12,440)	(3,116,629)	(3,129,069)
G-AAMT		Underground Storage	0	(240,352)	(240,352)	0	(169,520)	(169,520)	0	(70,832)	(70,832)
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	(259,307)	(11,186,848)	(11,446,155)	(171,922)	(7,863,483)	(8,035,405)	(87,385)	(3,323,365)	(3,410,750)
		TOTAL ACCUMULATED DEPR/AMORT	(211,094,822)	(43,994,674)	(255,089,496)	(139,215,229)	(30,928,581)	(170,143,810)	(71,879,593)	(13,066,093)	(84,945,686)
		NET GAS UTILITY PLANT before DFIT	433,808,774	95,155,905	528,964,679	292,027,528	66,921,292	358,948,820	141,781,246	28,234,613	170,015,859
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(99,353,684)	(99,353,684)	0	(67,420,416)	(67,420,416)	0	(31,933,268)	(31,933,268)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(15,956,521)	(15,956,521)	0	(11,211,651)	(11,211,651)	0	(4,744,870)	(4,744,870)
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	(819,458)	(819,458)	0	(556,076)	(556,076)	0	(263,382)	(263,382)
		TOTAL ACCUMULATED DFIT	0	(116,129,663)	(116,129,663)	0	(79,188,143)	(79,188,143)	0	(36,941,520)	(36,941,520)
		NET GAS UTILITY PLANT	433,808,774	(20,973,758)	412,835,016	292,027,528	(12,266,851)	279,760,677	141,781,246	(8,706,907)	133,074,339

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.484%	31.516%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.859%	32.141%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended February 28, 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	433,808,774	(20,973,758)	412,835,016	292,027,528	(12,266,851)	279,760,677	141,781,246	(8,706,907)	133,074,339
	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	1,536,990	1,536,990	0	1,084,039	1,084,039	0	452,951	452,951
4	252000 Customer Advances	(81,232)	(2,918)	(84,150)	(11,804)	(2,051)	(13,855)	(69,428)	(867)	(70,295)
99	235199 Customer Deposits	(525,648)	0	(525,648)	(525,648)	0	(525,648)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	2,492,787	0	2,492,787	2,492,787	0	2,492,787	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(872,475)	0	(872,475)	(872,475)	0	(872,475)	0	0	0
C-WKC	Working Capital	22,921,366	11,084,277	34,005,643	22,921,366	0	22,921,366	0	11,084,277	11,084,277
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	23,934,798	18,349,413	42,284,211	24,004,226	5,124,107	29,128,333	(69,428)	13,225,306	13,155,878
	NET RATE BASE	457,743,572	(2,624,345)	455,119,227	316,031,754	(7,142,744)	308,889,010	141,711,818	4,518,399	146,230,217

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 February 28, 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)	7,928,357	7,928,357											
	Hydro (ED-AN)	10,762,711	10,762,711											
	Other (ED-AN)	9,583,091	9,583,091											
Total Electric Production		28,274,159	28,274,159											
Electric Transmission														
	ED-AN	11,906,191	11,906,191											
Total Electric Transmission		11,906,191	11,906,191											
Electric Distribution														
	ED-AN	41,417	41,417											
	ED-ID	16,309,919	16,309,919											
	ED-WA	28,171,167	28,171,167											
Total Electric Distribution		44,522,503	44,522,503											
Gas Underground Storage														
1	GD-AN	710,109		710,109		710,109	710,109		500,840	500,840		209,269	209,269	
	GD-OR	128,900		128,900										
Total Gas Underground Storage		839,009		710,109	128,900	710,109	710,109		500,840	500,840		209,269	209,269	
Gas Distribution														
6	GD-AN	98,708		98,708		98,708	98,708		67,599	67,599		31,109	31,109	
	GD-ID	4,923,129		4,923,129		4,923,129	4,923,129					4,923,129	4,923,129	
	GD-WA	9,917,961		9,917,961		9,917,961	9,917,961	9,917,961		9,917,961				
	GD-OR	6,683,097		6,683,097										
Total Gas Distribution		21,622,895		14,939,798	6,683,097	14,841,090	98,708	14,939,798	9,917,961	67,599	9,985,560	4,923,129	31,109	4,954,238
General Plant														
	ED-AN	2,775,138	2,775,138											
	ED-ID	224,054	224,054											
	ED-WA	1,009,310	1,009,310											
7,4	CD-AA	17,946,423	12,621,361	3,669,146	1,655,916		3,669,146	3,669,146		2,578,933	2,578,933		1,090,213	1,090,213
9,4	CD-AN	797,186	620,283	176,903			176,903	176,903		124,340	124,340		52,563	52,563
9	CD-ID	348,709	271,327	77,382		77,382	77,382	77,382				77,382		77,382
9	CD-WA	228,975	178,163	50,812		50,812	50,812	50,812			50,812			50,812
8,4	GD-AA	354,996		243,378	111,618		243,378	243,378		171,063	171,063		72,315	72,315
4	GD-AN	35,581		35,581			35,581	35,581		25,009	25,009		10,572	10,572
	GD-ID	61,854		61,854		61,854	61,854	61,854				61,854		61,854
	GD-WA	252,605		252,605		252,605	252,605	252,605			252,605			252,605
	GD-OR	191,568		191,568										
Total General Plant		24,226,399	17,699,636	4,567,661	1,959,102	442,653	4,125,008	4,567,661	303,417	2,899,345	3,202,762	139,236	1,225,663	1,364,899
Total Depreciation Expense		131,391,156	102,402,489	20,217,568	8,771,099	15,283,743	4,933,825	20,217,568	10,221,378	3,467,784	13,689,162	5,062,365	1,466,041	6,528,406

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended February 28, 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	68.484%	31.516%

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

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended February 28, 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)	(296,789,813)	(296,789,813)											
	Hydro (ED-AN)	(124,554,128)	(124,554,128)											
	Other (ED-AN)	(111,351,888)	(111,351,888)											
Total Electric Production		(532,695,829)	(532,695,829)											
Electric Transmission														
	ED-AN	(207,328,608)	(207,328,608)											
Total Electric Transmission		(207,328,608)	(207,328,608)											
Electric Distribution														
	ED-AN	(85,167)	(85,167)											
	ED-ID	(192,296,445)	(192,296,445)											
	ED-WA	(306,805,311)	(306,805,311)											
Total Electric Distribution		(499,186,923)	(499,186,923)											
Gas Underground Storage														
1	GD-AN	(14,731,843)	(14,731,843)		(14,731,843)	(14,731,843)		(10,390,369)	(10,390,369)		(4,341,474)	(4,341,474)		
	GD-OR	(897,982)		(897,982)										
Total Gas Underground Storage		(15,629,825)	(14,731,843)	(897,982)	(14,731,843)	(14,731,843)		(10,390,369)	(10,390,369)		(4,341,474)	(4,341,474)		
Gas Distribution														
6	GD-AN	(1,682,622)	(1,682,622)		(1,682,622)	(1,682,622)		(1,152,327)	(1,152,327)		(530,295)	(530,295)		
	GD-ID	(69,096,039)	(69,096,039)		(69,096,039)	(69,096,039)				(69,096,039)			(69,096,039)	
	GD-WA	(132,748,309)	(132,748,309)		(132,748,309)	(132,748,309)	(132,748,309)			(132,748,309)				
	GD-OR	(103,064,516)		(103,064,516)										
Total Gas Distribution		(306,591,486)	(203,526,970)	(103,064,516)	(201,844,348)	(1,682,622)	(203,526,970)	(132,748,309)	(1,152,327)	(133,900,636)	(69,096,039)	(530,295)	(69,626,334)	
General Plant														
	ED-AN	(45,596,060)	(45,596,060)											
	ED-ID	(8,874,302)	(8,874,302)											
	ED-WA	(17,994,735)	(17,994,735)											
7,4	CD-AA	(48,207,089)	(33,903,082)	(9,855,939)	(4,448,068)	(9,855,939)	(9,855,939)		(6,927,444)	(6,927,444)		(2,928,495)	(2,928,495)	
9,4	CD-AN	(11,376,031)	(8,851,576)	(2,524,455)		(2,524,455)	(2,524,455)		(1,774,364)	(1,774,364)		(750,091)	(750,091)	
9	CD-ID	(5,659,951)	(4,403,951)	(1,256,000)		(1,256,000)	(1,256,000)				(1,256,000)		(1,256,000)	
9	CD-WA	(3,688,852)	(2,870,259)	(818,593)		(818,593)	(818,593)	(818,593)			(818,593)			
8,4	GD-AA	(2,202,523)		(1,510,006)	(692,517)	(1,510,006)	(1,510,006)		(1,061,338)	(1,061,338)		(448,668)	(448,668)	
4	GD-AN	(2,502,961)		(2,502,961)		(2,502,961)	(2,502,961)		(1,759,256)	(1,759,256)		(743,705)	(743,705)	
	GD-ID	(1,440,169)		(1,440,169)		(1,440,169)	(1,440,169)				(1,440,169)		(1,440,169)	
	GD-WA	(5,476,405)		(5,476,405)		(5,476,405)	(5,476,405)	(5,476,405)			(5,476,405)			
	GD-OR	(4,667,870)		(4,667,870)										
Total General Plant		(157,686,948)	(122,493,965)	(25,384,528)	(9,808,455)	(8,991,167)	(16,393,361)	(25,384,528)	(6,294,998)	(11,522,402)	(17,817,400)	(2,696,169)	(4,870,959)	(7,567,128)
Total Accumulated Depreciation		(1,719,119,619)	(1,361,705,325)	(243,643,341)	(113,770,953)	(210,835,515)	(32,807,826)	(243,643,341)	(139,043,307)	(23,065,098)	(162,108,405)	(71,792,208)	(9,742,728)	(81,534,936)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended February 28, 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	68.484%	31.516%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended February 28, 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	(10,294,421)	(10,294,421)												
Misc Intangible Plt (303000)	ED-AN	(1,412,947)	(1,412,947)												
Total Production/Transmission		(11,707,368)	(11,707,368)												
Distribution															
Franchises (302000)	ED-WA	(173,414)	(173,414)												
Misc Intangible Plt (303000)	ED-WA	(35,437)	(35,437)												
Total Distribution		(208,851)	(208,851)												
General Plant - 303000															
7,4	CD-AA	(2,010,067)	(1,413,640)	(410,958)	(185,469)		(410,958)	(410,958)		(288,850)	(288,850)		(122,108)	(122,108)	
9,4	CD-AN	(88,660)	(68,985)	(19,675)			(19,675)	(19,675)		(13,829)	(13,829)		(5,846)	(5,846)	
	GD-ID	(73,938)		(73,938)			(73,938)	(73,938)				(73,938)		(73,938)	
	GD-WA	(170,572)		(170,572)			(170,572)	(170,572)	(170,572)		(170,572)				
	GD-OR	(81,962)			(81,962)										
Total General Plant - 303000		(2,425,199)	(1,482,625)	(675,143)	(267,431)		(244,510)	(430,633)	(675,143)	(170,572)	(302,679)	(473,251)	(73,938)	(127,954)	(201,892)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(48,300,364)	(33,968,679)	(9,875,010)	(4,456,675)		(9,875,010)	(9,875,010)		(6,940,848)	(6,940,848)		(2,934,162)	(2,934,162)	
9,4	CD-AN	(37,745)	(29,369)	(8,376)			(8,376)	(8,376)		(5,887)	(5,887)		(2,489)	(2,489)	
9	CD-ID	(56,060)	(43,620)	(12,440)			(12,440)	(12,440)				(12,440)		(12,440)	
	ED-AN	(1,492,801)	(1,492,801)												
	ED-ID	(23,524)	(23,524)												
	ED-WA	(2,614,936)	(2,614,936)												
8,4	GD-AA	(883,516)		(605,721)	(277,795)		(605,721)	(605,721)		(425,743)	(425,743)		(179,978)	(179,978)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031		(53,408,946)	(38,172,929)	(10,501,547)	(4,734,470)		(12,440)	(10,489,107)	(10,501,547)		(7,372,478)	(7,372,478)	(12,440)	(3,116,629)	(3,129,069)
Gas Underground Storage															
1	GD-AN	(240,352)		(240,352)			(240,352)	(240,352)		(169,520)	(169,520)		(70,832)	(70,832)	
Total Gas Underground Storage		(240,352)		(240,352)			(240,352)	(240,352)		(169,520)	(169,520)		(70,832)	(70,832)	
General Plant - 390200, 396200															
7,4	CD-AA	(130,867)	(92,036)	(26,756)	(12,075)			(26,756)	(26,756)		(18,806)	(18,806)		(7,950)	(7,950)
9	CD-ID	(4,538)	(3,531)	(1,007)			(1,007)	(1,007)				(1,007)		(1,007)	
9	CD-WA	(6,084)	(4,734)	(1,350)			(1,350)	(1,350)	(1,350)		(1,350)				
4	ED-AN	(122,674)	(122,674)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(264,163)	(222,975)	(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		(68,254,879)	(51,794,748)	(11,446,155)	(5,013,976)		(259,307)	(11,186,848)	(11,446,155)	(171,922)	(7,863,483)	(8,035,405)	(87,385)	(3,323,365)	(3,410,750)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
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RESULTS OF OPERATIONS		Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12E
For Twelve Months Ended February 28, 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 February 28, 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	
99		GD-WA / ID / AN	2,500,909	0	0	0	0	2,500,909	0	0	2,500,909	0	0	
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,918,058	0	0	6,975,172	6,975,172	0	0	2,027,747	2,027,747	0	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	
		TOTAL ACCOUNT	15,299,808	706,699	702,479	7,235,771	8,644,949	2,698,577	97,025	2,095,574	4,891,176	848,544	915,139	1,763,683
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	8,087,741	1,052,423	2,409,238	4,626,080	8,087,741	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,252,773	0	0	0	0	2,252,773	0	0	2,252,773	0	0	
99		GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,165,570	0	0	69,037,882	69,037,882	0	0	20,069,951	20,069,951	0	9,057,737	
9		CD-WA / ID / AN	24,947,708	5,536,621	5,571,076	8,303,865	19,411,562	1,579,035	1,588,862	2,368,249	5,536,146	0	0	
		TOTAL ACCOUNT	137,097,872	6,589,044	7,980,314	81,967,827	96,537,185	3,831,808	1,588,862	22,438,200	27,858,870	3,644,080	9,057,737	12,701,817
	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	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	
7		CD-AA	59,931,200	0	0	42,148,414	42,148,414	0	0	12,252,934	12,252,934	0	5,529,852	
9		CD-WA / ID / AN	620,522	322,192	66,212	94,417	482,821	91,889	18,884	26,928	137,701	0	0	
		TOTAL ACCOUNT	67,916,664	1,351,933	66,212	47,959,580	49,377,725	91,889	18,884	12,705,951	12,816,724	0	5,722,215	5,722,215
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	38,929,659	18,481,897	7,586,622	12,861,140	38,929,659	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,103,985	0	0	0	0	8,041,889	2,365,911	1,696,185	12,103,985	0	0	
99		GD-OR / AS	4,120,918	0	0	0	0	0	0	0	0	4,120,918	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	885,203	0	0	622,545	622,545	0	0	180,980	180,980	0	81,678	
9		CD-WA / ID / AN	6,253,578	2,140,783	828,553	1,896,510	4,865,846	610,548	236,302	540,882	1,387,732	0	0	
		TOTAL ACCOUNT	62,293,343	20,622,680	8,415,175	15,380,195	44,418,050	8,652,437	2,602,213	2,418,047	13,672,697	4,120,918	81,678	4,202,596

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 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
	393000	Stores Equipment										
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0
99		GD-OR / AS	48,477	0	0	0	0	0	0	0	48,477	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	4,212,116	101,156	113,791	3,062,458	3,277,405	28,850	32,453	873,408	934,711	0
		TOTAL ACCOUNT	4,748,003	111,617	128,154	3,436,884	3,676,655	117,010	32,453	873,408	1,022,871	48,477
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,961,585	808,146	249,881	2,903,558	3,961,585	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
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	919,536	0
8		GD-AA	3,304,888	0	0	0	0	0	0	2,265,765	2,265,765	0
7		CD-AA	12,915,871	0	0	9,083,474	9,083,474	0	0	2,640,650	2,640,650	0
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
		TOTAL ACCOUNT	24,872,794	822,838	1,006,129	12,146,100	13,975,067	1,880,908	536,231	5,330,182	7,747,321	919,536
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	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
		TOTAL ACCOUNT	74,901	0	0	74,901	74,901	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	1,017,181	210,583	26,627	779,971	1,017,181	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
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0
8		GD-AA	161,302	0	0	0	0	0	0	110,585	110,585	0
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0
		TOTAL ACCOUNT	1,742,863	211,886	27,043	1,051,002	1,289,931	15,117	4,928	308,436	328,481	40,917

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended February 28, 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	14,814,712	9,427,928	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	15,066,878	9,736,841	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	64,262,797	12,645,324	6,279,602	45,337,871	64,262,797	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,180,163	0	0	0	0	685,366	494,797	0	1,180,163	0	0	0
99		GD-OR / AS	1,220,111	0	0	0	0	0	0	0	0	1,220,111	0	1,220,111
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198
7		CD-AA	43,787,566	0	0	30,794,919	30,794,919	0	0	8,952,368	8,952,368	0	4,040,279	4,040,279
9		CD-WA / ID / AN	15,060,587	1,396,586	2,942,532	7,379,374	11,718,492	398,304	839,205	2,104,586	3,342,095	0	0	0
		TOTAL ACCOUNT	126,504,157	14,041,910	9,222,134	83,512,164	106,776,208	1,083,670	1,334,002	11,737,689	14,155,361	1,220,111	4,352,477	5,572,588
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	547,274	3,880	6,846	417,660	428,386	1,106	0	79,869	80,975	2,367	35,546	37,913
		TOTAL GENERAL PLANT	479,019,180	59,529,365	37,291,327	261,850,447	358,671,139	20,834,261	7,050,419	59,046,618	86,931,298	10,888,784	22,527,959	33,416,743

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 February 28, 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
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,621,934	335,477	0	10,286,457	10,621,934	0	0	0	0	0		
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0		
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	426,123	0		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	828,945		
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0		
		TOTAL ACCOUNT	22,028,222	335,477	0	16,755,655	17,091,132	1,022,594	779,605	1,879,823	3,682,022	426,123	828,945	1,255,068
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,755,895	3,998,180	23,524	3,734,191	7,755,895	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	1,243,567	0	0	0	0	0	0	852,565	852,565	391,002		
7		CD-AA	67,753,998	0	0	47,650,032	47,650,032	0	0	13,852,305	13,852,305	6,251,661		
9		CD-WA / ID / AN	183,069	0	74,450	67,994	142,444	0	21,233	19,392	40,625	0		
		TOTAL ACCOUNT	76,936,529	3,998,180	97,974	51,452,217	55,548,371	0	21,233	14,724,262	14,745,495	0	6,642,663	6,642,663
	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	6,699,925	0	0	4,711,923	4,711,923	0	0	1,369,800	1,369,800	618,202		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	6,699,925	0	0	4,711,923	4,711,923	0	0	1,369,800	1,369,800	0	618,202	618,202
	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	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	9,303,695		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		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		206,495,880	4,333,657	97,974	143,832,364	148,263,995	1,022,594	800,838	38,588,825	40,412,257	426,123	17,393,505	17,819,628

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 February 28, 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	(77,298,845)	(54,362,732)	(15,803,749)	(7,132,364)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(688,442)	(535,670)	(152,772)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(77,987,287)</u>	<u>(54,898,402)</u>	<u>(15,956,521)</u>	<u>(7,132,364)</u>

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON WORKING CAPITAL
 For Twelve Months Ended February 28, 2017
 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			3,223,889	3,223,889					3,223,889
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			0	0					0
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	103,642,142	52,151,458		155,793,600	80,720,776	41,067,181	22,921,366	11,084,277	
TOTAL		103,642,142	52,151,458	3,223,873	159,017,473	80,720,776	41,067,181	22,921,366	11,084,277	3,223,873

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						