

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	34,789,313	24,517,631	10,271,682
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	34,789,313	24,517,631	10,271,682
G-APL	Gas Net Adjusted Rate Base	446,411,252	303,154,550	143,256,702
	RATE OF RETURN	7.793%	8.088%	7.170%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended March 31, 2017
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	3-01-2017 thru 03-31-2017	241,359 100.000%	159,887 66.244%	81,472 33.756%
3	G-OPS	Direct Distribution Operating Expense Percent	04-01-2016 thru 03-31-2017	14,093,778 100.000%	9,332,002 66.214%	4,761,776 33.786%
	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	04-01-2016 thru 03-31-2017	266,570,030 100.000%	182,416,903 68.431%	84,153,127 31.569%

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

Report ID:
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AVISTA UTILITIES

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

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RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended March 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	04-01-2016 thru 03-31-2017	20,301,468	13,750,190	6,551,278	
			100.000%	67.730%	32.270%	
12	Net Gas Plant (before DFIT) Percent	3-01-2017 thru 03-31-2017	529,454,658	359,438,462	170,016,196	
			100.000%	67.888%	32.112%	
13	G-PLT Net Gas General Plant Percent	3-01-2017 thru 03-31-2017	61,121,570	44,215,188	16,906,382	
			100.000%	72.340%	27.660%	
14	Net Allocated Schedule M's Percent	04-01-2016 thru 03-31-2017	-56,536,758	-38,034,651	-18,502,107	
			100.000%	67.274%	32.726%	
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 March 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	149,919,564	0	149,919,564	106,116,891	0	106,116,891	43,802,673	0	43,802,673
99	4812XX Commercial - Firm & Interruptible	71,360,600	0	71,360,600	51,545,473	0	51,545,473	19,815,127	0	19,815,127
99	4813XX Industrial-Firm	3,154,476	0	3,154,476	1,905,473	0	1,905,473	1,249,003	0	1,249,003
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	304,258	0	304,258	273,647	0	273,647	30,611	0	30,611
99	499XXX Unbilled Revenue	(165,687)	0	(165,687)	114,535	0	114,535	(280,222)	0	(280,222)
	TOTAL SALES TO ULTIMATE CUSTOMERS	224,573,211	0	224,573,211	159,956,019	0	159,956,019	64,617,192	0	64,617,192
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	88,915,419	0	88,915,419	60,031,415	0	60,031,415	28,884,004	0	28,884,004
4	488000 Miscellaneous Service Revenues	20,539	0	20,539	10,598	0	10,598	9,941	0	9,941
99	4893XX Transportation Revenues	5,344,598	0	5,344,598	4,832,027	0	4,832,027	512,571	0	512,571
99	493000 Rent from Gas Property	2,573	0	2,573	2,573	0	2,573	0	0	0
4	495XXX Other Gas Revenues	4,214,049	212,044	4,426,093	2,861,027	149,039	3,010,066	1,353,022	63,005	1,416,027
99	496100 Provision for Rate Refund	(2,551,870)	0	(2,551,870)	(2,551,870)	0	(2,551,870)	0	0	0
	TOTAL OTHER OPERATING REVENUES	95,945,308	212,044	96,157,352	65,185,770	149,039	65,334,809	30,759,538	63,005	30,822,543
	TOTAL GAS REVENUES	320,518,519	212,044	320,730,563	225,141,789	149,039	225,290,828	95,376,730	63,005	95,439,735
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	168,756,270	0	168,756,270	115,316,531	0	115,316,531	53,439,739	0	53,439,739
99	808XXX Net Natural Gas Storage Transactions	80,681	0	80,681	308,735	0	308,735	(228,054)	0	(228,054)
99	811000 Gas Used for Products Extraction	(516,614)	0	(516,614)	(350,325)	0	(350,325)	(166,289)	0	(166,289)
10	813000 Other Gas Expenses	0	1,303,675	1,303,675	0	890,514	890,514	0	413,161	413,161
99	813010 Gas Technology Institute (GTI) Expenses	110,913	0	110,913	78,149	0	78,149	32,764	0	32,764
	TOTAL PRODUCTION EXPENSES	168,431,250	1,303,675	169,734,925	115,353,090	890,514	116,243,604	53,078,160	413,161	53,491,321
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	18,052	18,052	0	12,732	12,732	0	5,320	5,320
1	824000 Other Expenses	0	625,191	625,191	0	440,947	440,947	0	184,244	184,244
1	837000 Other Equipment	0	693,148	693,148	0	488,877	488,877	0	204,271	204,271
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,336,391	1,336,391	0	942,556	942,556	0	393,835	393,835
G-DEPX	Depreciation Expense-Underground Storage	0	717,578	717,578	0	506,108	506,108	0	211,470	211,470
G-AMTX	Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX	Taxes Other Than FIT	0	276,416	276,416	0	194,956	194,956	0	81,460	81,460
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	994,221	994,221	0	701,224	701,224	0	292,997	292,997

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 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	2,330,612	2,330,612	0	1,643,780	1,643,780	0	686,832	686,832

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For Twelve Months Ended March 31, 2017	
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AVISTA UTILITIES

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

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For Twelve Months Ended March 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	197,991	197,991	0	131,157	131,157	0	66,834	66,834
2	902000	Meter Reading Expenses	2,012,244	80,920	2,093,164	1,827,150	53,605	1,880,755	185,094	27,315	212,409
2	903XXX	Customer Records & Collection Expenses	1,061,917	4,806,731	5,868,648	731,609	3,184,171	3,915,780	330,308	1,622,560	1,952,868
2	904000	Uncollectible Accounts	0	1,993,785	1,993,785	0	1,320,763	1,320,763	0	673,022	673,022
2	905000	Misc Customer Accounts	0	149,254	149,254	0	98,872	98,872	0	50,382	50,382
	TOTAL CUSTOMER ACCOUNTS EXPENSES		3,074,161	7,228,681	10,302,842	2,558,759	4,788,568	7,347,327	515,402	2,440,113	2,955,515
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	9,741,831	108,723	9,850,554	8,340,569	72,022	8,412,591	1,401,262	36,701	1,437,963
2	909000	Advertising	1,138	675,026	676,164	100	447,164	447,264	1,038	227,862	228,900
2	910000	Misc Customer Service & Info Exp	0	166,690	166,690	0	110,422	110,422	0	56,268	56,268
	TOTAL CUSTOMER SERVICE & INFO EXP		9,742,969	950,439	10,693,408	8,340,669	629,608	8,970,277	1,402,300	320,831	1,723,131
	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

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	117,774	9,238,676	9,356,450	79,303	6,493,588	6,572,891	38,471	2,745,088	2,783,559
4	921000	Office Supplies & Expenses	5,197	1,167,103	1,172,300	5,197	820,322	825,519	0	346,781	346,781
4	922000	Admin. Expenses Transferred - Credit	0	(19,909)	(19,909)	0	(13,993)	(13,993)	0	(5,916)	(5,916)
4	923000	Outside Services Employed	66,512	2,003,109	2,069,621	63,403	1,407,925	1,471,328	3,109	595,184	598,293
4	924000	Property Insurance Premium	0	308,792	308,792	0	217,041	217,041	0	91,751	91,751
4	925XXX	Injuries and Damages	(484)	887,174	886,690	(484)	623,568	623,084	0	263,606	263,606
4	926XXX	Employee Pensions and Benefits	15,361	406,882	422,243	15,361	285,985	301,346	0	120,897	120,897
4	928000	Regulatory Commission Expenses	797,538	261,653	1,059,191	597,583	183,908	781,491	199,955	77,745	277,700
4	930000	Miscellaneous General Expenses	38,502	1,073,079	1,111,581	27,715	754,235	781,950	10,787	318,844	329,631
4	931000	Rents	8,890	310,780	319,670	8,890	218,438	227,328	0	92,342	92,342
4	935000	Maintenance of General Plant	420,871	2,706,427	3,127,298	326,792	1,902,266	2,229,058	94,079	804,161	898,240
TOTAL ADMIN & GEN OPERATING EXP			1,470,161	18,343,766	19,813,927	1,123,760	12,893,283	14,017,043	346,401	5,450,483	5,796,884
G-DEPX	Depreciation Expense-General Plant		440,899	4,115,172	4,556,071	302,851	2,892,431	3,195,282	138,048	1,222,741	1,360,789
G-AMTX	Amortization Expense - General Plant - 303000		39,804	124,609	164,413	24,862	87,584	112,446	14,942	37,025	51,967
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,128	4,560,576	4,564,704	0	3,205,492	3,205,492	4,128	1,355,084	1,359,212
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	2,723	2,723	0	1,914	1,914	0	809	809
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(126,549)	0	(126,549)	0	0	0	(126,549)	0	(126,549)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	168,136	0	168,136	0	0	0	168,136	0	168,136
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			526,418	8,803,080	9,329,498	327,713	6,187,421	6,515,134	198,705	2,615,659	2,814,364
TOTAL ADMIN & GENERAL EXPENSES			1,996,579	27,146,846	29,143,425	1,451,473	19,080,704	20,532,177	545,106	8,066,142	8,611,248
TOTAL EXPENSES BEFORE FIT			229,517,265	42,840,407	272,357,672	161,517,728	29,604,568	191,122,296	67,999,537	13,235,839	81,235,376
NET OPERATING INCOME (LOSS) BEFORE FIT					48,372,891			34,168,532			14,204,359
G-FIT	FEDERAL INCOME TAX				1,305,890			1,511,857			(205,967)
G-FIT	DEFERRED FEDERAL INCOME TAX				12,300,353			8,155,271			4,145,082
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(22,665)			(16,227)			(6,438)
GAS NET OPERATING INCOME (LOSS)					34,789,313			24,517,631			10,271,682

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended March 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%		66.244%		33.756%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		66.214%		33.786%		
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		70.287%		29.713%		
G-ALL 10	Actual Annual Throughput		100.000%		68.308%		31.692%		
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%		

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended March 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	53,675	212,044	265,719	53,675	149,039	202,714	0	63,005	63,005
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,037,763	0	3,037,763	1,462,238	0	1,462,238
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	525,997	0	525,997	865,536	0	865,536	(339,539)	0	(339,539)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	1,241,997	0	1,241,997	1,213,306	0	1,213,306	28,691	0	28,691
4	495329	AMORTIZATION RES DECOUPLING DE	(2,679,267)	0	(2,679,267)	(2,679,267)	0	(2,679,267)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	1,301,112	0	1,301,112	1,099,480	0	1,099,480	201,632	0	201,632
4	495339	AMORTIZATION NON-RES DECOUPLIN	(729,466)	0	(729,466)	(729,466)	0	(729,466)	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	4,214,049	212,044	4,426,093	2,861,027	149,039	3,010,066	1,353,022	63,005	1,416,027

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12E
For Twelve Months Ended March 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	121,660,523	0	121,660,523	82,544,527	0	82,544,527	39,115,996	0	39,115,996
1	804001	Pipeline Demand Costs	25,997,605	0	25,997,605	18,355,526	0	18,355,526	7,642,079	0	7,642,079
1	804002	Transport Variable Charges	1,060,558	0	1,060,558	748,641	0	748,641	311,917	0	311,917
6	804010	Gas Costs - Fixed Hedge	20,549	0	20,549	13,530	0	13,530	7,019	0	7,019
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	487,868	0	487,868	330,063	0	330,063	157,805	0	157,805
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	4,550,396	0	4,550,396	3,083,462	0	3,083,462	1,466,934	0	1,466,934
6	804700	Gas Costs - Offsystem Bookout	516,839	0	516,839	348,711	0	348,711	168,128	0	168,128
6	804711	Gas Costs - Offsystem Bookout Offset	(516,839)	0	(516,839)	(348,711)	0	(348,711)	(168,128)	0	(168,128)
6	804730	Gas Costs - Intracompany LDC Gas	7,883,922	0	7,883,922	5,340,023	0	5,340,023	2,543,899	0	2,543,899
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(18,743,093)	0	(18,743,093)	(12,465,512)	0	(12,465,512)	(6,277,581)	0	(6,277,581)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	25,837,942	0	25,837,942	17,366,271	0	17,366,271	8,471,671	0	8,471,671
		TOTAL PURCHASED GAS COSTS	168,756,270	0	168,756,270	115,316,531	0	115,316,531	53,439,739	0	53,439,739

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended March 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	254,856	108,723	363,579	202,712	72,022	274,734	52,144	36,701	88,845
99	908600 Public Purpose Tariff Rider Expense Offset	9,265,036	0	9,265,036	7,986,888	0	7,986,888	1,278,148	0	1,278,148
99	908610 Limited Income Tax Refund Program	117,840	0	117,840	117,840	0	117,840	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	104,099	0	104,099	33,129	0	33,129	70,970	0	70,970
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	9,741,831	108,723	9,850,554	8,340,569	72,022	8,412,591	1,401,262	36,701	1,437,963

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.244%	33.756%
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 March 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.58%	52.58%
2	Cost of Debt		5.264%	5.227%
	Total Cost of Debt		2.768%	2.748%
	Total Weighted Cost		2.768%	2.748%
G-APL	Net Rate Base	446,411,252	303,154,550	143,256,702
	Interest Deduction for FIT Calculation	12,328,012	8,391,318	3,936,694
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 March 31, 2017				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	320,730,563	225,290,828	95,439,735
G-OPS	Operating & Maintenance Expense	229,756,717	159,356,656	70,400,061
G-OPS	Book Deprec/Amort and Reg Amortizations	25,075,125	17,070,205	8,004,920
G-OTX	Taxes Other than FIT	17,525,830	14,695,435	2,830,395
	Net Operating Income Before FIT	48,372,891	34,168,532	14,204,359
G-INT	Less: Interest Expense	12,328,012	8,391,318	3,936,694
G-SCM	Schedule M Adjustments	(32,313,763)	(21,457,622)	(10,856,141)
	Taxable Net Operating Income	3,731,116	4,319,592	(588,476)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	1,305,890	1,511,857	(205,967)
G-DTE	Deferred FIT	12,300,353	8,155,271	4,145,082
99	411400 Amortized Investment Tax Credit	(22,665)	(16,227)	(6,438)
	Total FIT/Deferred FIT & ITC	13,583,578	9,650,901	3,932,677
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended March 31, 2017
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	15,413,943	9,619,592	25,033,535	10,308,968	6,761,235	17,070,203	5,104,975	2,858,357	7,963,332
12	997001	Contributions In Aid of Construction	0	526,215	526,215	0	357,237	357,237	0	168,978	168,978
2	997002	Injuries and Damages	0	6,800	6,800	0	4,505	4,505	0	2,295	2,295
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	649,603	649,603	0	456,586	456,586	0	193,017	193,017
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	7,094,848	0	7,094,848	4,900,759	0	4,900,759	2,194,089	0	2,194,089
4	997015	Airplane Lease Payments	0	175,028	175,028	0	123,022	123,022	0	52,006	52,006
12	997016	Redemption Expense Amortization	0	291,707	291,707	0	198,034	198,034	0	93,673	93,673
4	997020	FAS87 Current Pension Accrual	0	348,445	348,445	0	244,912	244,912	0	103,533	103,533
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	339,626	0	339,626	230,411	0	230,411	109,215	0	109,215
12	997032	Interest Rate Swaps	0	(10,433,025)	(10,433,025)	0	(7,082,772)	(7,082,772)	0	(3,350,253)	(3,350,253)
4	997033	DSM Tariff Rider	1,598,288	0	1,598,288	1,407,261	0	1,407,261	191,027	0	191,027
12	997048	AFUDC	0	(559,314)	(559,314)	0	(379,707)	(379,707)	0	(179,607)	(179,607)
11	997049	Tax Depreciation	0	(49,505,033)	(49,505,033)	0	(33,529,759)	(33,529,759)	0	(15,975,274)	(15,975,274)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	115,072	0	115,072	99,025	0	99,025	16,047	0	16,047
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(1,011,465)	(1,011,465)	0	(685,065)	(685,065)	0	(326,400)	(326,400)
4	997081	Deferred Compensation	0	285,815	285,815	0	200,891	200,891	0	84,924	84,924
4	997082	Meal Disallowances	0	129,502	129,502	0	91,023	91,023	0	38,479	38,479
4	997083	Paid Time Off	0	40,326	40,326	0	28,344	28,344	0	11,982	11,982
2	997084	Customer Uncollectibles	0	148,414	148,414	0	98,315	98,315	0	50,099	50,099
99	997098	Provision for Rate Refund	2,551,870	0	2,551,870	2,551,870	0	2,551,870	0	0	0
12	997101	Repairs 481 (a)	0	(7,249,368)	(7,249,368)	0	(4,921,451)	(4,921,451)	0	(2,327,917)	(2,327,917)
12	997102	Amort Idaho Earnings Test (254229)	(137,522)	0	(137,522)	0	0	0	(137,522)	0	(137,522)
99	997103	Def Project Compass	168,136	0	168,136	0	0	0	168,136	0	168,136
99	997105	WA Nat Gas Line Extension	(2,921,266)	0	(2,921,266)	(2,921,266)	0	(2,921,266)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	27,113,647	(56,536,758)	(32,313,763)	16,577,028	(38,034,650)	(21,457,622)	7,645,967	(18,502,108)	(10,856,141)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.244%	33.756%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.431%	31.569%
G-ALL	11	Book Depreciation	100.000%	67.730%	32.270%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.888%	32.112%
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 March 31, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,552,051	10,462,487	5,089,564
99	410100	Deferred Federal Income Tax Exp	(3,042,949)	(2,159,218)	(883,731)
		SUBTOTAL	12,509,102	8,303,269	4,205,833
14	411100	Deferred Federal Income Tax Expense - Allocated	(168,474)	(113,339)	(55,135)
99	411100	Deferred Federal Income Tax Exp	(40,275)	(34,659)	(5,616)
		SUBTOTAL	(208,749)	(147,998)	(60,751)
		Total Deferred Federal Income Tax Expense	12,300,353	8,155,271	4,145,082

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.274%	32.726%
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 March 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	276,416	276,416	0	194,956	194,956	0	81,460	81,460
		TOTAL UNDERGROUND STORAGE TAX	0	276,416	276,416	0	194,956	194,956	0	81,460	81,460
		DISTRIBUTION									
99	408110	State Excise Tax	6,175,018	0	6,175,018	6,175,018	0	6,175,018	0	0	0
99	408120	Municipal Occupation & License Tax	6,990,057	0	6,990,057	5,831,592	0	5,831,592	1,158,465	0	1,158,465
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,984,847	0	3,984,847	2,493,869	0	2,493,869	1,490,978	0	1,490,978
99	409100	State Income Tax	99,492	0	99,492	0	0	0	99,492	0	99,492
		TOTAL DISTRIBUTION TAX	17,249,414	0	17,249,414	14,500,479	0	14,500,479	2,748,935	0	2,748,935
		TOTAL TAXES OTHER THAN FIT	17,249,414	276,416	17,525,830	14,500,479	194,956	14,695,435	2,748,935	81,460	2,830,395

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
 For Twelve Months Ended March 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	36,853,320	36,874,553	0	25,903,093	25,903,093	21,233	10,950,227	10,971,460
		TOTAL INTANGIBLE PLANT	1,823,432	38,733,144	40,556,576	1,022,594	27,224,365	28,246,959	800,838	11,508,779	12,309,617
		UNDERGROUND STORAGE PLANT:									
1	350XXX	Land & Land Rights	0	1,279,495	1,279,495	0	900,453	900,453	0	379,042	379,042
1	351XXX	Structures & Improvements	0	2,167,573	2,167,573	0	1,528,789	1,528,789	0	638,784	638,784
1	352XXX	Wells	0	18,938,405	18,938,405	0	13,357,257	13,357,257	0	5,581,148	5,581,148
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	12,291,086	12,291,086	0	8,668,903	8,668,903	0	3,622,183	3,622,183
1	355000	Measuring & Regulating Equipment	0	961,842	961,842	0	678,387	678,387	0	283,455	283,455
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,256,905	2,256,905	0	1,591,795	1,591,795	0	665,110	665,110
		TOTAL UNDERGROUND STORAGE PLAN	0	39,343,496	39,343,496	0	27,746,993	27,746,993	0	11,596,503	11,596,503
		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	932,148	0	932,148	567,409	0	567,409	364,739	0	364,739
6	376000	Mains	305,245,108	2,512,521	307,757,629	200,239,454	1,719,343	201,958,797	105,005,654	793,178	105,798,832
6	378000	Measuring & Reg Station Equip-General	5,826,009	127,100	5,953,109	3,601,330	86,976	3,688,306	2,224,679	40,124	2,264,803
6	379000	Measuring & Reg Station Equip-City Gate	6,858,098	0	6,858,098	2,356,405	0	2,356,405	4,501,693	0	4,501,693
6	380000	Services	217,985,469	0	217,985,469	148,357,213	0	148,357,213	69,628,256	0	69,628,256
6	381000	Meters	76,247,387	0	76,247,387	52,632,905	0	52,632,905	23,614,482	0	23,614,482
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	616,730,531	2,639,621	619,370,152	410,533,228	1,806,319	412,339,547	206,197,303	833,302	207,030,605
		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	5,417,130	22,435,018	27,852,148	3,831,808	15,768,901	19,600,709	1,585,322	6,666,117	8,251,439
4	391XXX	Office Furniture & Equipment	111,055	12,741,079	12,852,134	92,171	8,955,322	9,047,493	18,884	3,785,757	3,804,641
4	392XXX	Transportation Equipment	11,248,455	2,425,522	13,673,977	8,646,242	1,704,827	10,351,069	2,602,213	720,695	3,322,908
4	393000	Stores Equipment	149,462	884,242	1,033,704	117,009	621,507	738,516	32,453	262,735	295,188
4	394000	Tools, Shop & Garage Equipment	2,417,139	5,402,547	7,819,686	1,880,908	3,797,288	5,678,196	536,231	1,605,259	2,141,490

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended March 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	2,425,752	11,769,282	14,195,034	1,091,750	8,272,275	9,364,025	1,334,002	3,497,007	4,831,009
4	398000	Miscellaneous Equipment	1,106	79,869	80,975	1,106	56,138	57,244	0	23,731	23,731
		TOTAL GENERAL PLANT	27,883,304	59,200,833	87,084,137	20,836,426	41,610,489	62,446,915	7,046,878	17,590,344	24,637,222
		TOTAL PLANT IN SERVICE	646,437,267	139,917,094	786,354,361	432,392,248	98,388,166	530,780,414	214,045,019	41,528,928	255,573,947
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,795,650)	(14,795,650)	0	(10,435,372)	(10,435,372)	0	(4,360,278)	(4,360,278)
G-ADEP		Distribution Plant	(202,950,663)	(1,688,005)	(204,638,668)	(133,444,697)	(1,155,119)	(134,599,816)	(69,505,966)	(532,886)	(70,038,852)
G-ADEP		General Plant	(9,158,773)	(16,779,417)	(25,938,190)	(6,421,151)	(11,793,749)	(18,214,900)	(2,737,622)	(4,985,668)	(7,723,290)
		TOTAL ACCUMULATED DEPRECIATION	(212,109,436)	(33,263,072)	(245,372,508)	(139,865,848)	(23,384,240)	(163,250,088)	(72,243,588)	(9,878,832)	(82,122,420)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(247,827)	(441,017)	(688,844)	(172,644)	(309,978)	(482,622)	(75,183)	(131,039)	(206,222)
G-AAMT		Misc IT Intangible Plant - 3031XX	(12,784)	(10,560,818)	(10,573,602)	0	(7,422,882)	(7,422,882)	(12,784)	(3,137,936)	(3,150,720)
G-AAMT		Underground Storage	0	(240,371)	(240,371)	0	(169,534)	(169,534)	0	(70,837)	(70,837)
G-AAMT		General Plant - 390200, 396200	(2,357)	(22,020)	(24,377)	(1,350)	(15,477)	(16,827)	(1,007)	(6,543)	(7,550)
		TOTAL ACCUMULATED AMORTIZATION	(262,968)	(11,264,226)	(11,527,194)	(173,994)	(7,917,871)	(8,091,865)	(88,974)	(3,346,355)	(3,435,329)
		TOTAL ACCUMULATED DEPR/AMORT	(212,372,404)	(44,527,298)	(256,899,702)	(140,039,842)	(31,302,111)	(171,341,953)	(72,332,562)	(13,225,187)	(85,557,749)
		NET GAS UTILITY PLANT before DFIT	434,064,863	95,389,796	529,454,659	292,352,406	67,086,055	359,438,461	141,712,457	28,303,741	170,016,198
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(100,217,849)	(100,217,849)	0	(68,035,893)	(68,035,893)	0	(32,181,956)	(32,181,956)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(16,328,543)	(16,328,543)	0	(11,473,154)	(11,473,154)	0	(4,855,389)	(4,855,389)
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	(810,794)	(810,794)	0	(550,432)	(550,432)	0	(260,362)	(260,362)
		TOTAL ACCUMULATED DFIT	0	(117,357,186)	(117,357,186)	0	(80,059,479)	(80,059,479)	0	(37,297,707)	(37,297,707)
		NET GAS UTILITY PLANT	434,064,863	(21,967,390)	412,097,473	292,352,406	(12,973,424)	279,378,982	141,712,457	(8,993,966)	132,718,491

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.431%	31.569%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.888%	32.112%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended March 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	434,064,863	(21,967,390)	412,097,473	292,352,406	(12,973,424)	279,378,982	141,712,457	(8,993,966)	132,718,491
	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	520,835	520,835	0	367,345	367,345	0	153,490	153,490
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(531,945)	0	(531,945)	(531,945)	0	(531,945)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	2,921,266	0	2,921,266	2,921,266	0	2,921,266	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(1,022,443)	0	(1,022,443)	(1,022,443)	0	(1,022,443)	0	0	0
C-WKC	Working Capital	18,011,030	8,765,204	26,776,234	18,011,030	0	18,011,030	0	8,765,204	8,765,204
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	19,296,676	15,017,103	34,313,779	19,366,104	4,409,464	23,775,568	(69,428)	10,607,639	10,538,211
	NET RATE BASE	453,361,539	(6,950,287)	446,411,252	311,718,510	(8,563,960)	303,154,550	141,643,029	1,613,673	143,256,702

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 March 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	68.431%	31.569%

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

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 March 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)	(297,234,596)	(297,234,596)											
	Hydro (ED-AN)	(125,267,560)	(125,267,560)											
	Other (ED-AN)	(112,160,621)	(112,160,621)											
Total Electric Production		(534,662,777)	(534,662,777)											
Electric Transmission														
	ED-AN	(207,706,980)	(207,706,980)											
Total Electric Transmission		(207,706,980)	(207,706,980)											
Electric Distribution														
	ED-AN	(89,454)	(89,454)											
	ED-ID	(193,420,559)	(193,420,559)											
	ED-WA	(308,263,958)	(308,263,958)											
Total Electric Distribution		(501,773,971)	(501,773,971)											
Gas Underground Storage														
1	GD-AN	(14,795,650)	(14,795,650)		(14,795,650)	(14,795,650)		(10,435,372)	(10,435,372)		(4,360,278)	(4,360,278)		
	GD-OR	(909,259)		(909,259)										
Total Gas Underground Storage		(15,704,909)	(14,795,650)	(909,259)	(14,795,650)	(14,795,650)		(10,435,372)	(10,435,372)		(4,360,278)	(4,360,278)		
Gas Distribution														
6	GD-AN	(1,688,005)	(1,688,005)		(1,688,005)	(1,688,005)		(1,155,119)	(1,155,119)		(532,886)	(532,886)		
	GD-ID	(69,505,966)	(69,505,966)		(69,505,966)	(69,505,966)				(69,505,966)			(69,505,966)	
	GD-WA	(133,444,697)	(133,444,697)		(133,444,697)	(133,444,697)	(133,444,697)			(133,444,697)				
	GD-OR	(103,368,950)		(103,368,950)										
Total Gas Distribution		(308,007,618)	(204,638,668)	(103,368,950)	(202,950,663)	(1,688,005)	(204,638,668)	(133,444,697)	(1,155,119)	(134,599,816)	(69,505,966)	(532,886)	(70,038,852)	
General Plant														
	ED-AN	(45,773,570)	(45,773,570)											
	ED-ID	(8,945,662)	(8,945,662)											
	ED-WA	(18,191,363)	(18,191,363)											
7,4	CD-AA	(49,701,156)	(34,953,829)	(10,161,401)	(4,585,926)	(10,161,401)	(10,161,401)		(7,142,144)	(7,142,144)		(3,019,257)	(3,019,257)	
9,4	CD-AN	(11,497,357)	(8,945,979)	(2,551,378)		(2,551,378)	(2,551,378)		(1,793,287)	(1,793,287)		(758,091)	(758,091)	
9	CD-ID	(5,702,969)	(4,437,423)	(1,265,546)		(1,265,546)	(1,265,546)				(1,265,546)		(1,265,546)	
9	CD-WA	(3,747,870)	(2,916,180)	(831,690)		(831,690)	(831,690)	(831,690)			(831,690)			
8,4	GD-AA	(2,226,966)		(1,526,763)	(700,203)	(1,526,763)	(1,526,763)		(1,073,116)	(1,073,116)		(453,647)	(453,647)	
4	GD-AN	(2,539,875)		(2,539,875)		(2,539,875)	(2,539,875)		(1,785,202)	(1,785,202)		(754,673)	(754,673)	
	GD-ID	(1,472,076)		(1,472,076)		(1,472,076)	(1,472,076)				(1,472,076)		(1,472,076)	
	GD-WA	(5,589,461)		(5,589,461)		(5,589,461)	(5,589,461)	(5,589,461)			(5,589,461)			
	GD-OR	(4,711,306)		(4,711,306)										
Total General Plant		(160,099,631)	(124,164,006)	(25,938,190)	(9,997,435)	(9,158,773)	(16,779,417)	(25,938,190)	(6,421,151)	(11,793,749)	(18,214,900)	(2,737,622)	(4,985,668)	(7,723,290)
Total Accumulated Depreciation		(1,727,955,886)	(1,368,307,734)	(245,372,508)	(114,275,644)	(212,109,436)	(33,263,072)	(245,372,508)	(139,865,848)	(23,384,240)	(163,250,088)	(72,243,588)	(9,878,832)	(82,122,420)

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 March 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	68.431%	31.569%

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

Report ID:
G-AAMT-12E

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	(10,370,954)	(10,370,954)												
Misc Intangible Plt (303000)	ED-AN	(1,432,950)	(1,432,950)												
Total Production/Transmission		(11,803,904)	(11,803,904)												
Distribution															
Franchises (302000)	ED-WA	(175,427)	(175,427)												
Misc Intangible Plt (303000)	ED-WA	(35,950)	(35,950)												
Total Distribution		(211,377)	(211,377)												
General Plant - 303000															
7,4	CD-AA	(2,059,979)	(1,448,742)	(421,163)	(190,074)		(421,163)	(421,163)		(296,023)	(296,023)		(125,140)	(125,140)	
9,4	CD-AN	(89,471)	(69,617)	(19,854)			(19,854)	(19,854)		(13,955)	(13,955)		(5,899)	(5,899)	
	GD-ID	(75,183)		(75,183)			(75,183)	(75,183)				(75,183)		(75,183)	
	GD-WA	(172,644)		(172,644)			(172,644)	(172,644)	(172,644)		(172,644)				
	GD-OR	(82,635)			(82,635)										
Total General Plant - 303000		(2,479,912)	(1,518,359)	(688,844)	(272,709)		(247,827)	(441,017)	(688,844)	(172,644)	(309,978)	(482,622)	(75,183)	(131,039)	(206,222)
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	(50,271,190)	(35,354,722)	(10,277,945)	(4,638,523)		(10,277,945)	(10,277,945)		(7,224,059)	(7,224,059)		(3,053,886)	(3,053,886)	
9,4	CD-AN	(39,185)	(30,489)	(8,696)			(8,696)	(8,696)		(6,112)	(6,112)		(2,584)	(2,584)	
9	CD-ID	(57,610)	(44,826)	(12,784)			(12,784)	(12,784)				(12,784)		(12,784)	
	ED-AN	(1,558,431)	(1,558,431)												
	ED-ID	0	0												
	ED-WA	(2,681,905)	(2,681,905)												
8,4	GD-AA	(399,920)		(274,177)	(125,743)		(274,177)	(274,177)		(192,711)	(192,711)		(81,466)	(81,466)	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031		(55,008,241)	(39,670,373)	(10,573,602)	(4,764,266)		(12,784)	(10,560,818)	(10,573,602)		(7,422,882)	(7,422,882)	(12,784)	(3,137,936)	(3,150,720)
Gas Underground Storage															
1	GD-AN	(240,371)		(240,371)			(240,371)	(240,371)		(169,534)	(169,534)		(70,837)	(70,837)	
Total Gas Underground Storage		(240,371)		(240,371)			(240,371)	(240,371)		(169,534)	(169,534)		(70,837)	(70,837)	
General Plant - 390200, 396200															
7,4	CD-AA	(107,703)	(75,745)	(22,020)	(9,938)		(22,020)	(22,020)		(15,477)	(15,477)		(6,543)	(6,543)	
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	(126,677)	(126,677)												
	ED-WA	0	0												
	GD-WA	0		0			0	0		0	0				
	GD-OR	0			0										
Total General Plant - 390200, 396200		(245,002)	(210,687)	(24,377)	(9,938)		(2,357)	(22,020)	(24,377)	(1,350)	(15,477)	(16,827)	(1,007)	(6,543)	(7,550)
Total Accumulated Amortization		(69,988,807)	(53,414,700)	(11,527,194)	(5,046,913)		(262,968)	(11,264,226)	(11,527,194)	(173,994)	(7,917,871)	(8,091,865)	(88,974)	(3,346,355)	(3,435,329)

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 March 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 March 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
	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	848,544	0	848,544	
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	3,644,080	0	3,644,080	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,150,007	0	0	69,026,937	69,026,937	0	0	20,066,769	20,066,769	0	9,056,301	
9		CD-WA / ID / AN	24,931,758	5,536,621	5,558,666	8,303,865	19,399,152	1,579,035	1,585,322	2,368,249	5,532,606	0	0	
		TOTAL ACCOUNT	137,066,359	6,589,044	7,967,904	81,956,882	96,513,830	3,831,808	1,585,322	22,435,018	27,852,148	3,644,080	9,056,301	12,700,381
	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	60,101,365	0	0	42,268,088	42,268,088	0	0	12,287,724	12,287,724	0	5,545,553	
9		CD-WA / ID / AN	623,318	323,181	66,212	95,604	484,997	92,171	18,884	27,266	138,321	0	0	
		TOTAL ACCOUNT	68,089,625	1,352,922	66,212	48,080,441	49,499,575	92,171	18,884	12,741,079	12,852,134	0	5,737,916	5,737,916
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	39,455,112	18,695,846	7,662,310	13,096,956	39,455,112	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,105,659	0	0	0	0	8,043,563	2,365,911	1,696,185	12,105,659	0	0	
99		GD-OR / AS	4,120,918	0	0	0	0	0	0	0	4,120,918	0	4,120,918	
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	6,251,808	2,113,192	828,553	1,922,724	4,864,469	602,679	236,302	548,358	1,387,339	0	0	
		TOTAL ACCOUNT	62,818,700	20,809,038	8,490,863	15,642,225	44,942,126	8,646,242	2,602,213	2,425,523	13,673,978	4,120,918	81,678	4,202,596

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended March 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
	393000	Stores Equipment												
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	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	0
99		GD-OR / AS	48,477	0	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	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,260,938	101,156	113,791	3,100,446	3,315,393	28,850	32,453	884,242	945,545	0	0	0
		TOTAL ACCOUNT	4,796,825	111,617	128,154	3,474,872	3,714,643	117,010	32,453	884,242	1,033,705	48,477	0	48,477
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	4,023,921	808,146	249,881	2,965,894	4,023,921	0	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	0
99		GD-OR / AS	919,536	0	0	0	0	0	0	0	0	919,536	0	919,536
8		GD-AA	3,364,833	0	0	0	0	0	0	2,306,862	2,306,862	0	1,057,971	1,057,971
7		CD-AA	13,068,812	0	0	9,191,034	9,191,034	0	0	2,671,919	2,671,919	0	1,205,859	1,205,859
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	0
		TOTAL ACCOUNT	25,148,016	822,838	1,006,129	12,315,996	14,144,963	1,880,908	536,231	5,402,548	7,819,687	919,536	2,263,830	3,183,366
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	74,901	0	0	74,901	74,901	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	0	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	0
7		CD-AA	0	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	0
		TOTAL ACCOUNT	74,901	0	0	74,901	74,901	0	0	0	0	0	0	0
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	1,079,515	210,583	26,627	842,305	1,079,515	0	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	0
99		GD-OR / AS	40,917	0	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	50,717
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	32,817
9		CD-WA / ID / AN	29,071	1,303	416	20,900	22,619	372	119	5,961	6,452	0	0	0
		TOTAL ACCOUNT	1,805,197	211,886	27,043	1,113,336	1,352,265	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 March 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	14,814,712	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	64,111,976	12,571,521	6,224,541	45,315,914	64,111,976	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	43,947,033	0	0	30,907,069	30,907,069	0	0	8,984,971	8,984,971	0	4,054,993	4,054,993
9		CD-WA / ID / AN	15,092,451	1,424,917	2,942,532	7,375,836	11,743,285	406,384	839,205	2,103,577	3,349,166	0	0	0
		TOTAL ACCOUNT	126,544,667	13,996,438	9,167,073	83,598,819	106,762,330	1,091,750	1,334,002	11,769,283	14,195,035	1,220,111	4,367,191	5,587,302
	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	480,112,873	59,671,240	37,299,544	262,579,266	359,550,050	20,836,428	7,046,879	59,200,834	87,084,141	10,888,784	22,589,898	33,478,682

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 March 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
	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	7,785,748	3,998,180	0	3,787,568	7,785,748	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	747,646	0	0	0	0	0	0	512,571	512,571	235,075		
7		CD-AA	69,985,778	0	0	49,219,598	49,219,598	0	0	14,308,592	14,308,592	6,457,588		
9		CD-WA / ID / AN	183,734	0	74,450	68,512	142,962	0	21,233	19,539	40,772	0		
		TOTAL ACCOUNT	78,702,906	3,998,180	74,450	53,075,678	57,148,308	0	21,233	14,840,702	14,861,935	0	6,692,663	6,692,663
	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	6,836,278	0	0	4,807,818	4,807,818	0	0	1,397,677	1,397,677	630,783		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	6,836,278	0	0	4,807,818	4,807,818	0	0	1,397,677	1,397,677	0	630,783	630,783
	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	208,398,610	4,333,657	74,450	145,551,720	149,959,827	1,022,594	800,838	38,733,142	40,556,574	426,123	17,456,086	17,882,209

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 March 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	(79,113,582)	(55,639,000)	(16,174,772)	(7,299,810)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(692,942)	(539,171)	(153,771)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(79,806,524)</u>	<u>(56,178,171)</u>	<u>(16,328,543)</u>	<u>(7,299,810)</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 March 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			3,210,545	3,210,545					3,210,545
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			0	0					0
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	93,468,921	47,150,752		140,619,673	75,457,891	38,385,548	18,011,030	8,765,204	
TOTAL		93,468,921	47,150,752	3,210,545	143,830,218	75,457,891	38,385,548	18,011,030	8,765,204	3,210,545

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						