

RESULTS OF OPERATIONS	Report ID: G-ROR-1A
GAS RATE OF RETURN	
For Month Ended April 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	2,245,513	1,497,532	747,981
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	2,245,513	1,497,532	747,981
G-APL	Gas Net Adjusted Rate Base	445,338,350	302,865,880	142,472,470
	RATE OF RETURN	<u>0.504%</u>	<u>0.494%</u>	<u>0.525%</u>

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 Month Ended April 30, 2017
Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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	4-01-2017 thru 04-30-2017	241,192 100.000%	159,743 66.231%	81,449 33.769%
3	G-OPS	Direct Distribution Operating Expense Percent	4-01-2017 thru 04-30-2017	969,673 100.000%	677,802 69.900%	291,871 30.100%
	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	4-01-2017 thru 04-30-2017	20,596,347 100.000%	13,941,668 67.690%	6,654,679 32.310%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2017

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

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

7

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2017

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

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%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Month Ended April 30, 2017

Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Input		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	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				
			System	Washington	Idaho	
			226,090,634	154,438,073	71,652,561	
			100.000%	68.308%	31.692%	
11	Book Depreciation Percent	4-01-2017 thru 04-30-2017	1,735,198	1,178,618	556,580	
			100.000%	67.924%	32.076%	
12	Net Gas Plant (before DFIT) - AMA Percent	03-01-2017 thru 04-30-2017	530,210,354	360,196,908	170,013,446	
			100.000%	67.935%	32.065%	
13	G-PLT Net Gas General Plant - AMA Percent	03-01-2017 thru 04-30-2017	61,131,050	44,221,207	16,909,843	
			100.000%	72.338%	27.662%	
14	Net Allocated Schedule M's - AMA Percent	4-01-2017 thru 04-30-2017	-4,377,590	-2,956,476	-1,421,114	
			100.000%	67.537%	32.463%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	REVENUES									
	SALES OF GAS:									
99 480000	Residential	13,857,054	0	13,857,054	9,710,254	0	9,710,254	4,146,800	0	4,146,800
99 4812XX	Commercial - Firm & Interruptible	6,413,773	0	6,413,773	4,641,005	0	4,641,005	1,772,768	0	1,772,768
99 4813XX	Industrial-Firm	260,367	0	260,367	167,130	0	167,130	93,237	0	93,237
99 481400	Interruptible	0	0	0	0	0	0	0	0	0
99 484000	Interdepartmental Revenue	27,096	0	27,096	24,220	0	24,220	2,876	0	2,876
99 499XXX	Unbilled Revenue	(2,630,891)	0	(2,630,891)	(2,075,976)	0	(2,075,976)	(554,915)	0	(554,915)
	TOTAL SALES TO ULTIMATE CUSTOMERS	17,927,399	0	17,927,399	12,466,633	0	12,466,633	5,460,766	0	5,460,766
	OTHER OPERATING REVENUES:									
99 483XXX	Sales for Resale	4,336,146	0	4,336,146	2,935,137	0	2,935,137	1,401,009	0	1,401,009
4 488000	Miscellaneous Service Revenues	1,530	0	1,530	642	0	642	888	0	888
99 4893XX	Transportation Revenues	510,968	0	510,968	458,109	0	458,109	52,859	0	52,859
99 493000	Rent from Gas Property	216	0	216	216	0	216	0	0	0
4 495XXX	Other Gas Revenues	(780,003)	11,663	(768,340)	(425,229)	8,198	(417,031)	(354,774)	3,465	(351,309)
99 496100	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
	TOTAL OTHER OPERATING REVENUES	4,068,857	11,663	4,080,520	2,968,875	8,198	2,977,073	1,099,982	3,465	1,103,447
	TOTAL GAS REVENUES	21,996,256	11,663	22,007,919	15,435,508	8,198	15,443,706	6,560,748	3,465	6,564,213
	PRODUCTION EXPENSES:									
G-804 804/805	City Gate Purchases	12,806,280	0	12,806,280	8,756,765	0	8,756,765	4,049,515	0	4,049,515
99 808XXX	Net Natural Gas Storage Transactions	(2,391,151)	0	(2,391,151)	(1,618,570)	0	(1,618,570)	(772,581)	0	(772,581)
99 811000	Gas Used for Products Extraction	(41,724)	0	(41,724)	(28,243)	0	(28,243)	(13,481)	0	(13,481)
10 813000	Other Gas Expenses	0	75,159	75,159	0	51,340	51,340	0	23,819	23,819
99 813010	Gas Technology Institute (GTI) Expenses	8,882	0	8,882	6,192	0	6,192	2,690	0	2,690
	TOTAL PRODUCTION EXPENSES	10,382,287	75,159	10,457,446	7,116,144	51,340	7,167,484	3,266,143	23,819	3,289,962
	UNDERGROUND STORAGE EXPENSES:									
1 814000	Supervision & Engineering	0	1,930	1,930	0	1,361	1,361	0	569	569
1 824000	Other Expenses	0	68,547	68,547	0	48,346	48,346	0	20,201	20,201
1 837000	Other Equipment	0	68,281	68,281	0	48,159	48,159	0	20,122	20,122
	TOTAL UNDERGROUND STORAGE OPER EXP	0	138,758	138,758	0	97,866	97,866	0	40,892	40,892
G-DEPX	Depreciation Expense-Underground Storage	0	65,059	65,059	0	45,886	45,886	0	19,173	19,173
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	(92,077)	(92,077)	0	(64,942)	(64,942)	0	(27,135)	(27,135)
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	(26,999)	(26,999)	0	(19,043)	(19,043)	0	(7,956)	(7,956)
	TOTAL UNDERGROUND STORAGE EXPENSES	0	111,759	111,759	0	78,823	78,823	0	32,936	32,936

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	44,669	98,794	143,463	35,060	69,057	104,117	9,609	29,737	39,346
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	245,777	76,879	322,656	166,539	53,738	220,277	79,238	23,141	102,379
3	875000 Measuring & Reg Sta Exp-General	10,736	0	10,736	7,441	0	7,441	3,295	0	3,295
3	876000 Measuring & Reg Sta Exp-Industrial	575	0	575	346	0	346	229	0	229
3	877000 Measuring & Reg Sta Exp-City Gate	7,304	0	7,304	7,185	0	7,185	119	0	119
3	878000 Meter & House Regulator Expenses	2,719	0	2,719	(231)	0	(231)	2,950	0	2,950
3	879000 Customer Installation Expenses	112,936	8,064	121,000	80,526	5,637	86,163	32,410	2,427	34,837
3	880000 Other Expenses	106,652	53,821	160,473	85,969	37,621	123,590	20,683	16,200	36,883
3	881000 Rents	0	11,683	11,683	0	8,166	8,166	0	3,517	3,517
	MAINTENANCE									
3	885000 Supervision & Engineering	11,228	0	11,228	7,527	0	7,527	3,701	0	3,701
3	887000 Mains	155,313	0	155,313	124,430	0	124,430	30,883	0	30,883
3	889000 Measuring & Reg Sta Exp-General	22,300	0	22,300	5,972	0	5,972	16,328	0	16,328
3	890000 Measuring & Reg Sta Exp-Industrial	14,334	2,789	17,123	13,669	1,950	15,619	665	839	1,504
3	891000 Measuring & Reg Sta Exp-City Gate	6,682	0	6,682	2,276	0	2,276	4,406	0	4,406
3	892000 Services	109,056	0	109,056	72,005	0	72,005	37,051	0	37,051
3	893000 Meters & House Regulators	119,392	53,086	172,478	69,088	37,107	106,195	50,304	15,979	66,283
3	894000 Other Equipment	0	8,509	8,509	0	5,948	5,948	0	2,561	2,561
	TOTAL DISTRIBUTION OPERATING EXP	969,673	313,625	1,283,298	677,802	219,224	897,026	291,871	94,401	386,272
G-DEPX	Depreciation Expense-Distribution	1,287,655	5,383	1,293,038	864,065	3,644	867,709	423,590	1,739	425,329
G-OTX	Taxes Other Than FIT	1,606,402	0	1,606,402	1,330,546	0	1,330,546	275,856	0	275,856
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,894,057	5,383	2,899,440	2,194,611	3,644	2,198,255	699,446	1,739	701,185
	TOTAL DISTRIBUTION EXPENSES	3,863,730	319,008	4,182,738	2,872,413	222,868	3,095,281	991,317	96,140	1,087,457

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	9,090	9,090	0	6,020	6,020	0	3,070	3,070
2	902000	Meter Reading Expenses	140,273	9,413	149,686	134,684	6,234	140,918	5,589	3,179	8,768
2	903XXX	Customer Records & Collection Expenses	93,251	356,844	450,095	60,332	236,341	296,673	32,919	120,503	153,422
2	904000	Uncollectible Accounts	0	167,105	167,105	0	110,675	110,675	0	56,430	56,430
2	905000	Misc Customer Accounts	0	4,936	4,936	0	3,269	3,269	0	1,667	1,667
TOTAL CUSTOMER ACCOUNTS EXPENSES			233,524	547,388	780,912	195,016	362,539	557,555	38,508	184,849	223,357
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	772,950	10,825	783,775	664,413	7,170	671,583	108,537	3,655	112,192
2	909000	Advertising	271	25,226	25,497	138	16,707	16,845	133	8,519	8,652
2	910000	Misc Customer Service & Info Exp	0	5,469	5,469	0	3,622	3,622	0	1,847	1,847
TOTAL CUSTOMER SERVICE & INFO EXP			773,221	41,520	814,741	664,551	27,499	692,050	108,670	14,021	122,691
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES			0	0	0	0	0	0	0	0	0

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	12,024	775,391	787,415	8,144	544,999	553,143	3,880	230,392	234,272
4	921000	Office Supplies & Expenses	819	83,902	84,721	819	58,972	59,791	0	24,930	24,930
4	922000	Admin. Expenses Transferred - Credit	0	(1,830)	(1,830)	0	(1,286)	(1,286)	0	(544)	(544)
4	923000	Outside Services Employed	0	212,125	212,125	0	149,096	149,096	0	63,029	63,029
4	924000	Property Insurance Premium	0	24,535	24,535	0	17,245	17,245	0	7,290	7,290
4	925XXX	Injuries and Damages	66	75,803	75,869	22	53,280	53,302	44	22,523	22,567
4	926XXX	Employee Pensions and Benefits	0	31,012	31,012	0	21,797	21,797	0	9,215	9,215
4	928000	Regulatory Commission Expenses	57,636	18,935	76,571	45,826	13,309	59,135	11,810	5,626	17,436
4	930000	Miscellaneous General Expenses	900	138,608	139,508	129	97,423	97,552	771	41,185	41,956
4	931000	Rents	496	24,285	24,781	496	17,069	17,565	0	7,216	7,216
4	935000	Maintenance of General Plant	22,350	220,484	242,834	17,348	154,972	172,320	5,002	65,512	70,514
TOTAL ADMIN & GEN OPERATING EXP			94,291	1,603,250	1,697,541	72,784	1,126,876	1,199,660	21,507	476,374	497,881
G-DEPX	Depreciation Expense-General Plant		29,262	347,840	377,102	20,537	244,486	265,023	8,725	103,354	112,079
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,383	13,700	2,072	7,298	9,370	1,245	3,085	4,330
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		344	416,468	416,812	0	292,723	292,723	344	123,745	124,089
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	0	0	0	0	0	0	0	0	0
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
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			46,934	774,691	821,625	22,609	544,507	567,116	24,325	230,184	254,509
TOTAL ADMIN & GENERAL EXPENSES			141,225	2,377,941	2,519,166	95,393	1,671,383	1,766,776	45,832	706,558	752,390
TOTAL EXPENSES BEFORE FIT			15,393,987	3,472,775	18,866,762	10,943,517	2,414,452	13,357,969	4,450,470	1,058,323	5,508,793
NET OPERATING INCOME (LOSS) BEFORE FIT			3,141,157			2,085,737			1,055,420		
G-FIT	FEDERAL INCOME TAX		54,729			(25,278)			80,007		
G-FIT	DEFERRED FEDERAL INCOME TAX		842,587			614,719			227,868		
G-FIT	AMORTIZED INVESTMENT TAX CREDIT		(1,672)			(1,236)			(436)		
GAS NET OPERATING INCOME (LOSS)			2,245,513			1,497,532			747,981		

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

***** 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%		66.231%		33.769%
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.900%		30.100%
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-495-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	5,939	11,663	17,602	5,939	8,198	14,137	0	3,465	3,465
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	253,837	0	253,837	121,163	0	121,163
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	141,199	0	141,199	44,527	0	44,527	96,672	0	96,672
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(684,522)	0	(684,522)	(359,473)	0	(359,473)	(325,049)	0	(325,049)
4	495329	AMORTIZATION RES DECOUPLING DE	(269,372)	0	(269,372)	(269,372)	0	(269,372)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	(261,672)	0	(261,672)	(14,112)	0	(14,112)	(247,560)	0	(247,560)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(86,575)	0	(86,575)	(86,575)	0	(86,575)	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	(780,003)	11,663	(768,340)	(425,229)	8,198	(417,031)	(354,774)	3,465	(351,309)

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-804-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	9,465,156	0	9,465,156	6,408,380	0	6,408,380	3,056,776	0	3,056,776
1	804001	Pipeline Demand Costs	2,157,588	0	2,157,588	1,521,747	0	1,521,747	635,841	0	635,841
1	804002	Transport Variable Charges	88,822	0	88,822	62,646	0	62,646	26,176	0	26,176
6	804010	Gas Costs - Fixed Hedge	112,269	0	112,269	75,995	0	75,995	36,274	0	36,274
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	37,146	0	37,146	25,144	0	25,144	12,002	0	12,002
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	180,550	0	180,550	122,214	0	122,214	58,336	0	58,336
6	804700	Gas Costs - Offsystem Bookout	5,187	0	5,187	3,511	0	3,511	1,676	0	1,676
6	804711	Gas Costs - Offsystem Bookout Offset	(5,187)	0	(5,187)	(3,511)	0	(3,511)	(1,676)	0	(1,676)
6	804730	Gas Costs - Intracompany LDC Gas	875,985	0	875,985	592,954	0	592,954	283,031	0	283,031
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(1,815,673)	0	(1,815,673)	(1,190,387)	0	(1,190,387)	(625,286)	0	(625,286)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,704,437	0	1,704,437	1,138,072	0	1,138,072	566,365	0	566,365
		TOTAL PURCHASED GAS COSTS	12,806,280	0	12,806,280	8,756,765	0	8,756,765	4,049,515	0	4,049,515

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	67.690%	32.310%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	19,625	10,825	30,450	16,522	7,170	23,692	3,103	3,655	6,758
99	908600	Public Purpose Tariff Rider Expense Offset	902,742	0	902,742	779,214	0	779,214	123,528	0	123,528
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(149,417)	0	(149,417)	(131,323)	0	(131,323)	(18,094)	0	(18,094)
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			772,950	10,825	783,775	664,413	7,170	671,583	108,537	3,655	112,192

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.231%	33.769%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended April 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.55%	52.55%
2	Cost of Debt		5.301%	5.264%
	Total Cost of Debt		2.786%	2.766%
	Total Weighted Cost		2.786%	2.766%
G-APL	Net Rate Base	445,338,350	302,865,880	142,472,470
	Interest Deduction for FIT Calculation	12,378,632	8,437,843	3,940,789
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS	
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	22,007,919	15,443,706	6,564,213
G-OPS	Operating & Maintenance Expense	15,172,696	10,611,641	4,561,055
G-OPS	Book Deprec/Amort and Reg Amortizations	2,179,741	1,480,724	699,017
G-OTX	Taxes Other than FIT	1,514,325	1,265,604	248,721
	Net Operating Income Before FIT	3,141,157	2,085,737	1,055,420
G-INT	Less: Interest Expense	1,031,553	703,154	328,399
G-SCM	Schedule M Adjustments	(1,953,235)	(1,454,805)	(498,430)
	Taxable Net Operating Income	156,369	(72,222)	228,591
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	54,729	(25,278)	80,007
G-DTE	Deferred FIT	842,587	614,719	227,868
99	411400 Amortized Investment Tax Credit	(1,672)	(1,236)	(436)
	Total FIT/Deferred FIT & ITC	895,644	588,205	307,439
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Month Ended April 30, 2017
Average of Monthly Averages Basis

Report ID:
G-SCM-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,320,577	845,153	2,165,730	886,673	594,051	1,480,724	433,904	251,102	685,006
12	997001	Contributions In Aid of Construction	0	150,416	150,416	0	102,185	102,185	0	48,231	48,231
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	54,243	54,243	0	38,126	38,126	0	16,117	16,117
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(111,237)	0	(111,237)	(52,316)	0	(52,316)	(58,921)	0	(58,921)
4	997015	Airplane Lease Payments	0	14,851	14,851	0	10,438	10,438	0	4,413	4,413
12	997016	Redemption Expense Amortization	0	24,751	24,751	0	16,815	16,815	0	7,936	7,936
4	997020	FAS87 Current Pension Accrual	0	229,987	229,987	0	161,651	161,651	0	68,336	68,336
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	1,160,942	0	1,160,942	685,006	0	685,006	475,936	0	475,936
12	997032	Interest Rate Swaps	0	55,047	55,047	0	37,396	37,396	0	17,651	17,651
4	997033	DSM Tariff Rider	425,912	0	425,912	350,065	0	350,065	75,847	0	75,847
12	997048	AFUDC	0	(59,317)	(59,317)	0	(40,297)	(40,297)	0	(19,020)	(19,020)
11	997049	Tax Depreciation	0	(4,976,567)	(4,976,567)	0	(3,380,283)	(3,380,283)	0	(1,596,284)	(1,596,284)
1	997055	Deferred Gas Exchange	0	(375,001)	(375,001)	0	(264,488)	(264,488)	0	(110,513)	(110,513)
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	(149,417)	0	(149,417)	(131,323)	0	(131,323)	(18,094)	0	(18,094)
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(3,013)	(3,013)	0	(2,047)	(2,047)	0	(966)	(966)
4	997081	Deferred Compensation	0	(12,081)	(12,081)	0	(8,491)	(8,491)	0	(3,590)	(3,590)
4	997082	Meal Disallowances	0	4,155	4,155	0	2,920	2,920	0	1,235	1,235
4	997083	Paid Time Off	0	15,433	15,433	0	10,847	10,847	0	4,586	4,586
2	997084	Customer Uncollectibles	0	28,414	28,414	0	18,819	18,819	0	9,595	9,595
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(374,060)	(374,060)	0	(254,118)	(254,118)	0	(119,942)	(119,942)
12	997102	Amort Idaho Earnings Test (254229)	0	0	0	0	0	0	0	0	0
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(236,434)	0	(236,434)	(236,434)	0	(236,434)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	2,646,777	(4,377,589)	(1,953,235)	1,501,671	(2,956,476)	(1,454,805)	922,683	(1,421,113)	(498,430)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers	100.000%	66.231%	33.769%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	67.690%	32.310%
G-ALL	11	Book Depreciation	100.000%	67.924%	32.076%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.935%	32.065%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS	

AVISTA UTILITIES

For Month Ended April 30, 2017
Average of Monthly Averages Basis

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,240,027	837,477	402,550
99	410100	Deferred Federal Income Tax Exp	(438,618)	(261,212)	(177,406)
		SUBTOTAL	801,409	576,265	225,144
14	411100	Deferred Federal Income Tax Expense - Allocated	(11,118)	(7,509)	(3,609)
99	411100	Deferred Federal Income Tax Exp	52,296	45,963	6,333
		SUBTOTAL	41,178	38,454	2,724
		Total Deferred Federal Income Tax Expense	842,587	614,719	227,868

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.537%	32.463%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
TAXES OTHER THAN FEDERAL INCOME TAX
 For Month Ended April 30, 2017
 Average of Monthly Averages Basis

Report ID:
G-OTX-1A

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	(92,077)	(92,077)	0	(64,942)	(64,942)	0	(27,135)	(27,135)
		TOTAL UNDERGROUND STORAGE TAX	0	(92,077)	(92,077)	0	(64,942)	(64,942)	0	(27,135)	(27,135)
		DISTRIBUTION									
99	408110	State Excise Tax	575,087	0	575,087	575,087	0	575,087	0	0	0
99	408120	Municipal Occupation & License Tax	646,365	0	646,365	535,236	0	535,236	111,129	0	111,129
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	353,950	0	353,950	220,223	0	220,223	133,727	0	133,727
99	409100	State Income Tax	31,000	0	31,000	0	0	0	31,000	0	31,000
		TOTAL DISTRIBUTION TAX	1,606,402	0	1,606,402	1,330,546	0	1,330,546	275,856	0	275,856
		TOTAL TAXES OTHER THAN FIT	1,606,402	(92,077)	1,514,325	1,330,546	(64,942)	1,265,604	275,856	(27,135)	248,721

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended April 30, 2017
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	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	36,674,988	36,696,221	0	25,777,749	25,777,749	21,233	10,897,239	10,918,472
TOTAL INTANGIBLE PLANT			1,823,432	38,554,812	40,378,244	1,022,594	27,099,021	28,121,615	800,838	11,455,791	12,256,629
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	2,172,783	2,172,783	0	1,532,464	1,532,464	0	640,319	640,319
1	352XXX	Wells	0	18,943,617	18,943,617	0	13,360,933	13,360,933	0	5,582,684	5,582,684
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	12,296,298	12,296,298	0	8,672,579	8,672,579	0	3,623,719	3,623,719
1	355000	Measuring & Regulating Equipment	0	967,052	967,052	0	682,062	682,062	0	284,990	284,990
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,262,115	2,262,115	0	1,595,470	1,595,470	0	666,645	666,645
TOTAL UNDERGROUND STORAGE PLANT			0	39,369,550	39,369,550	0	27,765,370	27,765,370	0	11,604,180	11,604,180
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	925,091	0	925,091	560,352	0	560,352	364,739	0	364,739
6	376000	Mains	305,908,955	2,512,520	308,421,475	200,845,191	1,700,725	202,545,916	105,063,764	811,795	105,875,559
6	378000	Measuring & Reg Station Equip-General	5,744,860	127,100	5,871,960	3,520,181	86,034	3,606,215	2,224,679	41,066	2,265,745
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	218,585,603	0	218,585,603	148,800,642	0	148,800,642	69,784,961	0	69,784,961
6	381000	Meters	76,475,564	0	76,475,564	52,852,554	0	52,852,554	23,623,010	0	23,623,010
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			618,134,483	2,639,620	620,774,103	411,713,837	1,786,759	413,500,596	206,420,646	852,861	207,273,507
GENERAL PLANT											
4	389XXX	Land & Land Rights	2,804,529	2,097,468	4,901,997	2,707,504	1,474,247	4,181,751	97,025	623,221	720,246
4	390XXX	Structures & Improvements	5,415,210	22,539,330	27,954,540	3,830,836	15,842,219	19,673,055	1,584,374	6,697,111	8,281,485
4	391XXX	Office Furniture & Equipment	111,217	12,822,730	12,933,947	92,333	9,012,712	9,105,045	18,884	3,810,018	3,828,902
4	392XXX	Transportation Equipment	11,168,924	2,429,445	13,598,369	8,567,825	1,707,584	10,275,409	2,601,099	721,861	3,322,960
4	393000	Stores Equipment	149,462	886,008	1,035,470	117,009	622,748	739,757	32,453	263,260	295,713
4	394000	Tools, Shop & Garage Equipment	2,417,139	5,449,949	7,867,088	1,880,908	3,830,606	5,711,514	536,231	1,619,343	2,155,574
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	2,428,583	11,783,170	14,211,753	1,094,581	8,282,037	9,376,618	1,334,002	3,501,133	4,835,135
4	398000	Miscellaneous Equipment	1,550	79,869	81,419	1,106	56,138	57,244	444	23,731	24,175
TOTAL GENERAL PLANT			27,814,218	59,455,669	87,269,887	20,768,958	41,789,606	62,558,564	7,045,260	17,666,063	24,711,323

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Month Ended April 30, 2017
Average of Monthly Averages Basis

Report ID:
G-PLT-1A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	647,772,133	140,019,651	787,791,784	433,505,389	98,440,756	531,946,145	214,266,744	41,578,895	255,845,639
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,828,178)	(14,828,178)	0	(10,458,314)	(10,458,314)	0	(4,369,864)	(4,369,864)
G-ADEP		Distribution Plant	(203,516,241)	(1,690,697)	(205,206,938)	(133,801,357)	(1,144,433)	(134,945,790)	(69,714,884)	(546,264)	(70,261,148)
G-ADEP		General Plant	(9,162,928)	(16,963,722)	(26,126,650)	(6,405,653)	(11,923,291)	(18,328,944)	(2,757,275)	(5,040,431)	(7,797,706)
		TOTAL ACCUMULATED DEPRECIATION	(212,679,169)	(33,482,597)	(246,161,766)	(140,207,010)	(23,526,038)	(163,733,048)	(72,472,159)	(9,956,559)	(82,428,718)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(249,485)	(446,209)	(695,694)	(173,680)	(313,627)	(487,307)	(75,805)	(132,582)	(208,387)
G-AAMT		Misc IT Intangible Plant - 3031XX	(12,956)	(10,458,444)	(10,471,400)	0	(7,350,927)	(7,350,927)	(12,956)	(3,107,517)	(3,120,473)
G-AAMT		Underground Storage	0	(240,380)	(240,380)	0	(169,540)	(169,540)	0	(70,840)	(70,840)
G-AAMT		General Plant - 390200, 396200	(1,178)	(11,009)	(12,187)	(675)	(7,738)	(8,413)	(503)	(3,271)	(3,774)
		TOTAL ACCUMULATED AMORTIZATION	(263,619)	(11,156,042)	(11,419,661)	(174,355)	(7,841,832)	(8,016,187)	(89,264)	(3,314,210)	(3,403,474)
		TOTAL ACCUMULATED DEPR/AMORT	(212,942,788)	(44,638,639)	(257,581,427)	(140,381,365)	(31,367,870)	(171,749,235)	(72,561,423)	(13,270,769)	(85,832,192)
		NET GAS UTILITY PLANT before DFIT	434,829,345	95,381,012	530,210,357	293,124,024	67,072,886	360,196,910	141,705,321	28,308,126	170,013,447
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(100,649,931)	(100,649,931)	0	(68,376,531)	(68,376,531)	0	(32,273,400)	(32,273,400)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(16,514,554)	(16,514,554)	0	(11,603,956)	(11,603,956)	0	(4,910,598)	(4,910,598)
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	(806,463)	(806,463)	0	(547,871)	(547,871)	0	(258,592)	(258,592)
		TOTAL ACCUMULATED DFIT	0	(117,970,948)	(117,970,948)	0	(80,528,358)	(80,528,358)	0	(37,442,590)	(37,442,590)
		NET GAS UTILITY PLANT	434,829,345	(22,589,936)	412,239,409	293,124,024	(13,455,472)	279,668,552	141,705,321	(9,134,464)	132,570,857

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%	67.690%	32.310%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.935%	32.065%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	434,829,345	(22,589,936)	412,239,409	293,124,024	(13,455,472)	279,668,552	141,705,321	(9,134,464)	132,570,857
	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	1,716,471	1,716,471	0	1,210,627	1,210,627	0	505,844	505,844
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(533,909)	0	(533,909)	(533,909)	0	(533,909)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	3,039,483	0	3,039,483	3,039,483	0	3,039,483	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(1,063,819)	0	(1,063,819)	(1,063,819)	0	(1,063,819)	0	0	0
C-WKC	Working Capital	16,514,631	7,776,252	24,290,883	16,514,631	0	16,514,631	0	7,776,252	7,776,252
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	17,875,154	15,223,787	33,098,941	17,944,582	5,252,746	23,197,328	(69,428)	9,971,041	9,901,613
	NET RATE BASE	452,704,499	(7,366,149)	445,338,350	311,068,606	(8,202,726)	302,865,880	141,635,893	836,577	142,472,470

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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	668,565	668,565										
	Hydro (ED-AN)	955,517	955,517										
	Other (ED-AN)	808,749	808,749										
Total Electric Production		2,432,831	2,432,831										
Electric Transmission													
	ED-AN	1,020,554	1,020,554										
Total Electric Transmission		1,020,554	1,020,554										
Electric Distribution													
	ED-AN	4,974	4,974										
	ED-ID	1,395,266	1,395,266										
	ED-WA	2,439,449	2,439,449										
Total Electric Distribution		3,839,689	3,839,689										
Gas Underground Storage													
1	GD-AN	65,059		65,059		65,059	65,059		45,886	45,886		19,173	19,173
	GD-OR	11,418			11,418								
Total Gas Underground Storage		76,477		65,059	11,418		65,059	65,059		45,886	45,886		19,173
Gas Distribution													
6	GD-AN	5,383		5,383			5,383		3,644	3,644		1,739	1,739
	GD-ID	423,590		423,590		423,590	423,590				423,590		423,590
	GD-WA	864,065		864,065		864,065	864,065	864,065		864,065			
	GD-OR	587,467			587,467								
Total Gas Distribution		1,880,505		1,293,038	587,467		1,287,655	5,383	1,293,038	864,065	3,644	867,709	423,590
General Plant													
	ED-AN	241,544	241,544										
	ED-ID	19,353	19,353										
	ED-WA	53,551	53,551										
7,4	CD-AA	1,513,606	1,064,489	309,457	139,660		309,457	309,457		217,508	217,508		91,949
9,4	CD-AN	83,204	64,740	18,464			18,464	18,464		12,978	12,978		5,486
9	CD-ID	28,886	22,476	6,410		6,410	6,410	6,410				6,410	6,410
9	CD-WA	24,663	19,190	5,473		5,473	5,473	5,473					
8,4	GD-AA	24,617		16,877	7,740		16,877	16,877		11,862	11,862		5,015
4	GD-AN	3,042		3,042			3,042	3,042		2,138	2,138		904
	GD-ID	2,315		2,315		2,315	2,315	2,315				2,315	2,315
	GD-WA	15,064		15,064		15,064	15,064	15,064					
	GD-OR	15,563			15,563								
Total General Plant		2,025,408	1,485,343	377,102	162,963		29,262	347,840	377,102	20,537	244,486	265,023	8,725
Total Depreciation Expense		11,275,464	8,778,417	1,735,199	761,848		1,316,917	418,282	1,735,199	884,602	294,016	1,178,618	432,315

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 Ratio	70.287%	29.713%
9 Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6 Actual Therms Purchased	67.690%	32.310%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,533	76,533												
Misc Intangible Plt (303000)	ED-AN	23,855	23,855												
Total Production/Transmission		100,388	100,388												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	489	489												
Total Distribution		2,502	2,502												
General Plant - 303000															
7,4	CD-AA	49,911	35,102	10,204	4,605		10,204	10,204		7,172	7,172		3,032	3,032	
9,4	CD-AN	810	631	179			179	179		126	126		53	53	
	GD-ID	1,245		1,245				1,245				1,245		1,245	
	GD-WA	2,072		2,072				2,072		2,072	2,072				
	GD-OR	672			672										
Total General Plant - 303000		54,710	35,733	13,700	5,277		3,317	10,383	13,700	2,072	7,298	9,370	1,245	3,085	4,330
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	1,994,114	1,402,420	407,697	183,997		407,697	407,697		286,558	286,558		121,139	121,139	
9,4	CD-AN	1,447	1,126	321			321	321		226	226		95	95	
9,4	CD-ID	1,550	1,206	344			344	344				344		344	
	ED-AN	66,108	66,108												
	ED-ID	0	0												
	ED-WA	66,969	66,969												
8,4	GD-AA	12,325		8,450	3,875		8,450	8,450		5,939	5,939		2,511	2,511	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		2,142,513	1,537,829	416,812	187,872		344	416,468	416,812		292,723	292,723	344	123,745	124,089
Gas Underground Storage															
1	GD-AN	19		19			19	19		13	13		6	6	
Total Gas Underground Storage		19		19			19	19		13	13		6	6	
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0		0	0		0	0		0	0	
4	ED-AN	4,003	4,003												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,003	4,003	0	0		0	0		0	0		0	0	
Total Amortization Expense		2,304,135	1,680,455	430,531	193,149		3,661	426,870	430,531	2,072	300,034	302,106	1,589	126,836	128,425

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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Electric Production													
	Steam (ED-AN)	(297,568,879)	(297,568,879)										
	Hydro (ED-AN)	(125,413,142)	(125,413,142)										
	Other (ED-AN)	(112,564,995)	(112,564,995)										
Total Electric Production	(535,547,016)	(535,547,016)											
Electric Transmission													
	ED-AN	(208,171,019)	(208,171,019)										
Total Electric Transmission	(208,171,019)	(208,171,019)											
Electric Distribution													
	ED-AN	(91,941)	(91,941)										
	ED-ID	(193,965,794)	(193,965,794)										
	ED-WA	(309,078,568)	(309,078,568)										
Total Electric Distribution	(503,136,303)	(503,136,303)											
Gas Underground Storage													
1	GD-AN	(14,828,178)	(14,828,178)		(14,828,178)	(14,828,178)		(10,458,314)	(10,458,314)		(4,369,864)	(4,369,864)	
	GD-OR	(914,968)		(914,968)									
Total Gas Underground Storage	(15,743,146)		(14,828,178)	(914,968)	(14,828,178)	(14,828,178)		(10,458,314)	(10,458,314)		(4,369,864)	(4,369,864)	
Gas Distribution													
6	GD-AN	(1,690,697)	(1,690,697)			(1,690,697)	(1,690,697)	(1,144,433)	(1,144,433)		(546,264)	(546,264)	
	GD-ID	(69,714,884)	(69,714,884)		(69,714,884)	(69,714,884)				(69,714,884)		(69,714,884)	
	GD-WA	(133,801,357)	(133,801,357)		(133,801,357)	(133,801,357)	(133,801,357)						
	GD-OR	(103,561,302)		(103,561,302)									
Total Gas Distribution	(308,768,240)		(205,206,938)	(103,561,302)	(203,516,241)	(1,690,697)	(205,206,938)	(133,801,357)	(1,144,433)	(134,945,790)	(69,714,884)	(546,264)	(70,261,148)
General Plant													
	ED-AN	(46,137,990)	(46,137,990)										
	ED-ID	(8,993,982)	(8,993,982)										
	ED-WA	(17,979,358)	(17,979,358)										
7,4	CD-AA	(50,365,859)	(35,421,301)	(10,297,300)	(4,647,258)	(10,297,300)	(10,297,300)	(7,237,663)	(7,237,663)		(3,059,637)	(3,059,637)	
9,4	CD-AN	(11,551,160)	(8,987,842)	(2,563,318)		(2,563,318)	(2,563,318)	(1,801,679)	(1,801,679)		(761,639)	(761,639)	
9	CD-ID	(5,719,638)	(4,450,393)	(1,269,245)		(1,269,245)	(1,269,245)			(1,269,245)		(1,269,245)	
9	CD-WA	(3,759,185)	(2,924,984)	(834,201)		(834,201)	(834,201)	(834,201)		(834,201)		(834,201)	
8,4	GD-AA	(2,239,274)		(1,535,201)	(704,073)	(1,535,201)	(1,535,201)	(1,079,047)	(1,079,047)		(456,154)	(456,154)	
4	GD-AN	(2,567,903)	(2,567,903)			(2,567,903)	(2,567,903)	(1,804,902)	(1,804,902)		(763,001)	(763,001)	
	GD-ID	(1,488,030)	(1,488,030)			(1,488,030)	(1,488,030)			(1,488,030)		(1,488,030)	
	GD-WA	(5,571,452)	(5,571,452)			(5,571,452)	(5,571,452)	(5,571,452)		(5,571,452)		(5,571,452)	
	GD-OR	(4,710,448)		(4,710,448)									
Total General Plant	(161,084,279)	(124,895,850)	(26,126,650)	(10,061,779)	(9,162,928)	(16,963,722)	(26,126,650)	(6,405,653)	(11,923,291)	(18,328,944)	(2,757,275)	(5,040,431)	(7,797,706)
Total Accumulated Depreciation	(1,732,450,003)	(1,371,750,188)	(246,161,766)	(114,538,049)	(212,679,169)	(33,482,597)	(246,161,766)	(140,207,010)	(23,526,038)	(163,733,048)	(72,472,159)	(9,956,559)	(82,428,718)

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 Ratio	70.287%	29.713%
9	Elec/Gas North 4-Factor	77.808%	22.192%	0.000%	6	Actual Therms Purchased	67.690%	32.310%

RESULTS OF OPERATIONS
GAS-NORTH ACCUMULATED AMORTIZATION
 For Month Ended April 30, 2017
 Average of Monthly Averages Basis

Report ID:
G-AAMT-1A

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	(10,409,221)	(10,409,221)												
	Misc Intangible Plt (303000)	ED-AN	(1,446,648)	(1,446,648)												
Total Production/Transmission			(11,855,869)	(11,855,869)												
Distribution																
	Franchises (302000)	ED-WA	(176,433)	(176,433)												
	Misc Intangible Plt (303000)	ED-WA	(34,423)	(34,423)												
Total Distribution			(210,856)	(210,856)												
General Plant - 303000																
7,4		CD-AA	(2,084,935)	(1,466,293)	(426,265)	(192,377)		(426,265)	(426,265)		(299,609)	(299,609)	(126,656)	(126,656)		
9,4		CD-AN	(89,876)	(69,932)	(19,944)			(19,944)	(19,944)		(14,018)	(14,018)	(5,926)	(5,926)		
		GD-ID	(75,805)		(75,805)			(75,805)	(75,805)				(75,805)	(75,805)		
		GD-WA	(173,680)		(173,680)			(173,680)	(173,680)		(173,680)	(173,680)				
		GD-OR	(82,971)			(82,971)										
Total General Plant - 303000			(2,507,267)	(1,536,225)	(695,694)	(275,348)		(249,485)	(446,209)	(695,694)	(173,680)	(313,627)	(487,307)	(75,805)	(132,582)	(208,387)
Miscellaneous IT Intangible Plant - 3031XX																
7,4		CD-AA	(49,749,014)	(34,987,485)	(10,171,187)	(4,590,342)		(10,171,187)	(10,171,187)		(7,149,022)	(7,149,022)	(3,022,165)	(3,022,165)		
9,4		CD-AN	(39,908)	(31,052)	(8,856)			(8,856)	(8,856)		(6,225)	(6,225)	(2,631)	(2,631)		
9		CD-ID	(58,385)	(45,429)	(12,956)			(12,956)	(12,956)				(12,956)	(12,956)		
		ED-AN	(1,591,485)	(1,591,485)												
		ED-ID	0	0												
		ED-WA	(2,715,390)	(2,715,390)												
8,4		GD-AA	(406,081)		(278,401)	(127,680)		(278,401)	(278,401)		(195,680)	(195,680)	(82,721)	(82,721)		
4		GD-AN	0		0			0	0		0	0	0	0		
		GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031			(54,560,263)	(39,370,841)	(10,471,400)	(4,718,022)		(12,956)	(10,458,444)	(10,471,400)		(7,350,927)	(7,350,927)	(12,956)	(3,107,517)	(3,120,473)
Gas Underground Storage																
1		GD-AN	(240,380)		(240,380)			(240,380)	(240,380)		(169,540)	(169,540)	(70,840)	(70,840)		
Total Gas Underground Storage			(240,380)		(240,380)			(240,380)	(240,380)		(169,540)	(169,540)		(70,840)	(70,840)	
General Plant - 390200, 396200																
7,4		CD-AA	(53,850)	(37,872)	(11,009)	(4,969)		(11,009)	(11,009)		(7,738)	(7,738)	(3,271)	(3,271)		
9		CD-ID	(2,268)	(1,765)	(503)			(503)	(503)				(503)	(503)		
9		CD-WA	(3,042)	(2,367)	(675)			(675)	(675)		(675)	(675)				
4		ED-AN	(95,792)	(95,792)												
		ED-WA	0	0												
		GD-WA	0		0			0	0		0	0				
		GD-OR	0			0										
Total General Plant - 390200, 396200			(154,952)	(137,796)	(12,187)	(4,969)		(1,178)	(11,009)	(12,187)	(675)	(7,738)	(8,413)	(503)	(3,271)	(3,774)
Total Accumulated Amortization			(69,529,587)	(53,111,587)	(11,419,661)	(4,998,339)		(263,619)	(11,156,042)	(11,419,661)	(174,355)	(7,841,832)	(8,016,187)	(89,264)	(3,314,210)	(3,403,474)

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 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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	389XXX	Land & Land Rights													
99		ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,509,836	0	0	0	0	2,509,836	0	0	0	2,509,836	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	9,927,319	0	0	6,981,685	6,981,685	0	0	2,029,640	2,029,640	0	915,994	915,994	
9		CD-WA / ID / AN	1,633,633	693,088	340,200	237,825	1,271,113	197,668	97,025	67,827	362,520	0	0	0	
		TOTAL ACCOUNT	15,317,996	706,699	702,479	7,242,284	8,651,462	2,707,504	97,025	2,097,467	4,901,996	848,544	915,994	1,764,538	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	8,052,979	1,052,423	2,409,238	4,591,318	8,052,979	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,252,864	0	0	0	0	2,252,864	0	0	2,252,864	0	0	0	
99		GD-OR / AS	3,644,080	0	0	0	0	0	0	0	0	3,644,080	0	3,644,080	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	98,667,453	0	0	69,390,846	69,390,846	0	0	20,172,561	20,172,561	0	9,104,046	9,104,046	
9		CD-WA / ID / AN	24,916,027	5,532,893	5,555,342	8,298,677	19,386,912	1,577,972	1,584,374	2,366,769	5,529,115	0	0	0	
		TOTAL ACCOUNT	137,533,403	6,585,316	7,964,580	82,280,841	96,830,737	3,830,836	1,584,374	22,539,330	27,954,540	3,644,080	9,104,046	12,748,126	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	6,746,490	1,029,741	0	5,716,749	6,746,490	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	611,802	0	0	0	0	0	0	419,439	419,439	0	192,363	192,363	
7		CD-AA	60,500,509	0	0	42,548,798	42,548,798	0	0	12,369,329	12,369,329	0	5,582,382	5,582,382	
9		CD-WA / ID / AN	624,252	323,749	66,212	95,763	485,724	92,333	18,884	27,311	138,528	0	0	0	
		TOTAL ACCOUNT	68,489,703	1,353,490	66,212	48,361,310	49,781,012	92,333	18,884	12,822,729	12,933,946	0	5,774,745	5,774,745	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	39,435,288	18,696,045	7,665,048	13,074,195	39,435,288	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	12,031,618	0	0	0	0	7,969,522	2,365,911	1,696,185	12,031,618	0	0	0	
99		GD-OR / AS	4,098,422	0	0	0	0	0	0	0	0	4,098,422	0	4,098,422	
8		GD-AA	0	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	81,678	
9		CD-WA / ID / AN	6,244,746	2,097,851	824,646	1,936,477	4,858,974	598,304	235,188	552,280	1,385,772	0	0	0	
		TOTAL ACCOUNT	62,695,277	20,793,896	8,489,694	15,633,217	44,916,807	8,567,826	2,601,099	2,429,445	13,598,370	4,098,422	81,678	4,180,100	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	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	4,268,895	101,156	113,791	3,106,637	3,321,584	28,850	32,453	886,008	947,311	0	0	0	
		TOTAL ACCOUNT	4,804,782	111,617	128,154	3,481,063	3,720,834	117,010	32,453	886,008	1,035,471	48,477	0	48,477	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	4,041,018	808,146	249,881	2,982,991	4,041,018	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,578,306	0	0	0	0	1,876,718	320,550	381,038	2,578,306	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	3,376,335	0	0	0	0	0	0	2,314,748	2,314,748	0	1,061,587	1,061,587	
7		CD-AA	13,249,194	0	0	9,317,893	9,317,893	0	0	2,708,798	2,708,798	0	1,222,503	1,222,503	
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	25,359,634	822,838	1,006,129	12,459,952	14,288,919	1,880,908	536,231	5,449,950	7,867,089	919,536	2,284,090	3,203,626	
	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	1,096,611	210,583	26,627	859,401	1,096,611	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	1,822,293	211,886	27,043	1,130,432	1,369,361	15,117	4,928	308,436	328,481	40,917	83,534	124,451	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,961,679	14,660,343	9,427,928	7,873,408	31,961,679	0	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	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	37,767,132	14,912,509	9,736,841	8,668,363	33,317,713	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	64,128,774	12,295,620	6,221,715	45,611,439	64,128,774	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	44,013,540	0	0	30,953,843	30,953,843	0	0	8,998,568	8,998,568	0	4,061,129	4,061,129	
9		CD-WA / ID / AN	15,106,520	1,434,843	2,942,532	7,376,857	11,754,232	409,215	839,205	2,103,868	3,352,288	0	0	0	
		TOTAL ACCOUNT	126,642,041	13,730,463	9,164,247	83,942,139	106,836,849	1,094,581	1,334,002	11,783,171	14,211,754	1,220,111	4,373,327	5,593,438	
	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	11,980	3,880	1,558	3,884	9,322	1,106	444	1,108	2,658	0	0	0	
		TOTAL ACCOUNT	549,276	3,880	8,404	417,660	429,944	1,106	444	79,869	81,419	2,367	35,546	37,913	
		TOTAL GENERAL PLANT	481,056,438	59,232,594	37,293,783	263,692,162	360,218,539	20,768,960	7,045,261	59,455,667	87,269,888	10,866,288	22,701,723	33,568,011	

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-1A
For Month Ended April 30, 2017	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,656,589	327,597	0	10,328,992	10,656,589	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,908	0	0	6,318,203	6,318,203	0	0	1,836,760	1,836,760	0	828,945	
9		CD-WA / ID / AN	194,058	0	0	150,995	150,995	0	0	43,063	43,063	0	0	
		TOTAL ACCOUNT	22,062,877	327,597	0	16,798,190	17,125,787	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	7,787,879	3,998,180	0	3,789,699	7,787,879	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	747,646	0	0	0	0	0	0	512,571	512,571	0	235,075	
7		CD-AA	69,070,565	0	0	48,575,947	48,575,947	0	0	14,121,477	14,121,477	0	6,373,141	
9		CD-WA / ID / AN	183,823	0	74,450	68,581	143,031	0	21,233	19,559	40,792	0	0	
		TOTAL ACCOUNT	77,789,913	3,998,180	74,450	52,434,227	56,506,857	0	21,233	14,653,607	14,674,840	0	6,608,216	6,608,216
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	6,879,140	0	0	4,837,962	4,837,962	0	0	1,406,440	1,406,440	0	634,738	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,879,140	0	0	4,837,962	4,837,962	0	0	1,406,440	1,406,440	0	634,738	634,738
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	70,912,569	70,912,569	0	0	20,614,940	20,614,940	0	9,303,695	9,303,695
		TOTAL	207,563,134	4,325,777	74,450	144,982,948	149,383,175	1,022,594	800,838	38,554,810	40,378,242	426,123	17,375,594	17,801,717

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: C-DTX-1A
COMMON ACCUMULATED DEFERRED FIT	
For Month Ended April 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(80,020,950)	(56,277,134)	(16,360,283)	(7,383,533)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(695,192)	(540,922)	(154,270)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(80,716,142)</u>	<u>(56,818,056)</u>	<u>(16,514,553)</u>	<u>(7,383,533)</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 Month Ended April 30, 2017
 Average of Monthly Averages Basis

Report ID:
C-WKC-1A

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			3,226,550	3,226,550					3,226,550
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			(6)	(6)					(6)
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	90,418,536	43,785,839		134,204,375	73,903,905	36,009,587	16,514,631	7,776,252	
TOTAL		90,418,536	43,785,839	3,226,544	137,430,919	73,903,905	36,009,587	16,514,631	7,776,252	3,226,544

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						