

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months 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)	34,858,085	24,185,752	10,672,333
Adjustments			
Adjusted Gas Net Operating Income (Loss)	34,858,085	24,185,752	10,672,333
G-APL Gas Net Adjusted Rate Base	437,214,321	295,839,945	141,374,376
RATE OF RETURN	7.973%	8.175%	7.549%

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 April 30, 2017
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	100.000%	70.530%	29.470%
2	Input	Number of Customers - AMA Percent	05-01-2016 thru 04-30-2017	238,565 100.000%	157,927 66.199%	80,638 33.801%
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2016 thru 04-30-2017	13,892,712 100.000%	9,237,250 66.490%	4,655,462 33.510%
	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	05-01-2016 thru 04-30-2017	274,801,122 100.000%	187,937,833 68.390%	86,863,289 31.610%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended April 30, 2017
Average of Monthly Averages Basis

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G-ALL-12A

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		72,715,941	61,020,528	7,373,519	4,321,894
	Direct O & M Accts 901 - 935		43,334,872	29,783,317	9,075,029	4,476,526
	Direct O & M Accts 901 - 905 Utility 9 Only		4,567,936	3,141,860	1,426,076	XXXXXX
	Adjustments		0			
	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 April 30, 2017
 Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		11,097,236	0	6,996,391	4,100,845
	Direct O & M Accts 901 - 935		13,037,852	0	8,731,019	4,306,833
	Direct O & M Accts 901 - 905 Utility 9 Only		1,426,076	0	1,426,076	XXXXXX
	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

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended April 30, 2017

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

		01-01-2016 thru 12-31-2016	Total	Electric	Gas North	Oregon Gas
Input	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 226,090,634 100.000%	Washington 154,438,073 68.308%	Idaho 71,652,561 31.692%	
11	Book Depreciation Percent	05-01-2016 thru 04-30-2017	20,401,625 100.000%	13,823,044 67.755%	6,578,581 32.245%	
12	Net Gas Plant (before DFIT) - AMA Percent	04-01-2016 thru 04-30-2017	515,156,020 100.000%	347,793,847 67.512%	167,362,173 32.488%	
13	G-PLT Net Gas General Plant - AMA Percent	04-01-2016 thru 04-30-2017	58,769,478 100.000%	41,951,453 71.383%	16,818,025 28.617%	
14	Net Allocated Schedule M's - AMA Percent	05-01-2016 thru 04-30-2017	-56,430,177 100.000%	-37,913,729 67.187%	-18,516,448 32.813%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended April 30, 2017		
Average of Monthly Averages Basis		

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
REVENUES											
SALES OF GAS:											
99	480000	Residential	151,895,131	0	151,895,131	107,557,544	0	107,557,544	44,337,587	0	44,337,587
99	4812XX	Commercial - Firm & Interruptible	72,182,013	0	72,182,013	52,196,019	0	52,196,019	19,985,994	0	19,985,994
99	4813XX	Industrial-Firm	3,182,921	0	3,182,921	1,935,875	0	1,935,875	1,247,046	0	1,247,046
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	300,576	0	300,576	270,133	0	270,133	30,443	0	30,443
99	499XXX	Unbilled Revenue	3,053,082	0	3,053,082	2,163,503	0	2,163,503	889,579	0	889,579
TOTAL SALES TO ULTIMATE CUSTOMERS			230,613,723	0	230,613,723	164,123,074	0	164,123,074	66,490,649	0	66,490,649
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	87,507,032	0	87,507,032	59,054,526	0	59,054,526	28,452,506	0	28,452,506
4	488000	Miscellaneous Service Revenues	19,974	0	19,974	10,370	0	10,370	9,604	0	9,604
99	4893XX	Transportation Revenues	5,403,772	0	5,403,772	4,885,846	0	4,885,846	517,926	0	517,926
99	493000	Rent from Gas Property	2,585	0	2,585	2,585	0	2,585	0	0	0
4	495XXX	Other Gas Revenues	330,078	209,916	539,994	(173,079)	147,544	(25,535)	503,157	62,372	565,529
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			90,711,571	209,916	90,921,487	61,228,378	147,544	61,375,922	29,483,193	62,372	29,545,565
TOTAL GAS REVENUES			321,325,294	209,916	321,535,210	225,351,452	147,544	225,498,996	95,973,842	62,372	96,036,214
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	169,784,866	0	169,784,866	116,003,837	0	116,003,837	53,781,029	0	53,781,029
99	808XXX	Net Natural Gas Storage Transactions	(911,209)	0	(911,209)	(356,938)	0	(356,938)	(554,271)	0	(554,271)
99	811000	Gas Used for Products Extraction	(510,455)	0	(510,455)	(345,959)	0	(345,959)	(164,496)	0	(164,496)
10	813000	Other Gas Expenses	0	1,245,615	1,245,615	0	850,855	850,855	0	394,760	394,760
99	813010	Gas Technology Institute (GTI) Expenses	114,578	0	114,578	80,696	0	80,696	33,882	0	33,882
TOTAL PRODUCTION EXPENSES			168,477,780	1,245,615	169,723,395	115,381,636	850,855	116,232,491	53,096,144	394,760	53,490,904
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	19,054	19,054	0	13,439	13,439	0	5,615	5,615
1	824000	Other Expenses	0	651,292	651,292	0	459,356	459,356	0	191,936	191,936
1	837000	Other Equipment	0	678,868	678,868	0	478,806	478,806	0	200,062	200,062
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,349,214	1,349,214	0	951,601	951,601	0	397,613	397,613
G-DEPX		Depreciation Expense-Underground Storage	0	725,919	725,919	0	511,991	511,991	0	213,928	213,928
G-AMTX		Amortization Expense-Underground Storage	0	227	227	0	160	160	0	67	67
G-OTX		Taxes Other Than FIT	0	159,963	159,963	0	112,822	112,822	0	47,141	47,141
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	886,109	886,109	0	624,973	624,973	0	261,136	261,136
TOTAL UNDERGROUND STORAGE EXPENSES			0	2,235,323	2,235,323	0	1,576,574	1,576,574	0	658,749	658,749

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	451,774	1,155,028	1,606,802	369,427	767,978	1,137,405	82,347	387,050	469,397
3	871000 Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000 Mains & Services Expenses	3,430,377	1,027,078	4,457,455	2,359,062	682,904	3,041,966	1,071,315	344,174	1,415,489
3	875000 Measuring & Reg Sta Exp-General	119,762	0	119,762	75,135	0	75,135	44,627	0	44,627
3	876000 Measuring & Reg Sta Exp-Industrial	6,334	0	6,334	3,035	0	3,035	3,299	0	3,299
3	877000 Measuring & Reg Sta Exp-City Gate	120,668	0	120,668	68,899	0	68,899	51,769	0	51,769
3	878000 Meter & House Regulator Expenses	587,366	12,618	599,984	373,412	8,390	381,802	213,954	4,228	218,182
3	879000 Customer Installation Expenses	2,012,121	120,655	2,132,776	1,221,624	80,224	1,301,848	790,497	40,431	830,928
3	880000 Other Expenses	1,664,327	565,020	2,229,347	1,273,138	375,682	1,648,820	391,189	189,338	580,527
3	881000 Rents	0	43,260	43,260	0	28,764	28,764	0	14,496	14,496
	MAINTENANCE									
3	885000 Supervision & Engineering	164,206	0	164,206	83,720	0	83,720	80,486	0	80,486
3	887000 Mains	1,111,000	1,821	1,112,821	828,255	1,211	829,466	282,745	610	283,355
3	889000 Measuring & Reg Sta Exp-General	225,343	23,444	248,787	141,374	15,588	156,962	83,969	7,856	91,825
3	890000 Measuring & Reg Sta Exp-Industrial	270,910	7,250	278,160	192,002	4,821	196,823	78,908	2,429	81,337
3	891000 Measuring & Reg Sta Exp-City Gate	91,619	0	91,619	42,378	0	42,378	49,241	0	49,241
3	892000 Services	2,199,700	2,151	2,201,851	1,282,919	1,430	1,284,349	916,781	721	917,502
3	893000 Meters & House Regulators	1,437,428	583,324	2,020,752	923,567	387,852	1,311,419	513,861	195,472	709,333
3	894000 Other Equipment	(223)	214,857	214,634	(697)	142,858	142,161	474	71,999	72,473
	TOTAL DISTRIBUTION OPERATING EXP	13,892,712	3,756,506	17,649,218	9,237,250	2,497,702	11,734,952	4,655,462	1,258,804	5,914,266
G-DEPX	Depreciation Expense-Distribution	15,017,124	98,708	15,115,832	10,044,949	67,506	10,112,455	4,972,175	31,202	5,003,377
G-OTX	Taxes Other Than FIT	17,444,209	0	17,444,209	14,646,623	0	14,646,623	2,797,586	0	2,797,586
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	32,461,333	98,708	32,560,041	24,691,572	67,506	24,759,078	7,769,761	31,202	7,800,963
	TOTAL DISTRIBUTION EXPENSES	46,354,045	3,855,214	50,209,259	33,928,822	2,565,208	36,494,030	12,425,223	1,290,006	13,715,229

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months 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	189,039	189,039	0	125,142	125,142	0	63,897	63,897
2	902000	Meter Reading Expenses	1,988,351	81,558	2,069,909	1,811,787	53,991	1,865,778	176,564	27,567	204,131
2	903XXX	Customer Records & Collection Expenses	1,082,720	4,775,927	5,858,647	749,958	3,161,616	3,911,574	332,762	1,614,311	1,947,073
2	904000	Uncollectible Accounts	0	1,995,060	1,995,060	0	1,320,710	1,320,710	0	674,350	674,350
2	905000	Misc Customer Accounts	0	150,567	150,567	0	99,674	99,674	0	50,893	50,893
TOTAL CUSTOMER ACCOUNTS EXPENSES			3,071,071	7,192,151	10,263,222	2,561,745	4,761,133	7,322,878	509,326	2,431,018	2,940,344
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	10,119,530	108,501	10,228,031	8,738,768	71,827	8,810,595	1,380,762	36,674	1,417,436
2	909000	Advertising	1,409	666,149	667,558	238	440,984	441,222	1,171	225,165	226,336
2	910000	Misc Customer Service & Info Exp	0	167,571	167,571	0	110,930	110,930	0	56,641	56,641
TOTAL CUSTOMER SERVICE & INFO EXP			10,120,939	942,221	11,063,160	8,739,006	623,741	9,362,747	1,381,933	318,480	1,700,413
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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For Twelve Months 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	119,505	9,242,245	9,361,750	80,975	6,496,097	6,577,072	38,530	2,746,148	2,784,678
4	921000 Office Supplies & Expenses	5,240	1,148,673	1,153,913	5,240	807,368	812,608	0	341,305	341,305
4	922000 Admin. Expenses Transferred - Credit	0	(20,119)	(20,119)	0	(14,141)	(14,141)	0	(5,978)	(5,978)
4	923000 Outside Services Employed	66,020	2,062,536	2,128,556	62,911	1,449,695	1,512,606	3,109	612,841	615,950
4	924000 Property Insurance Premium	0	308,193	308,193	0	216,620	216,620	0	91,573	91,573
4	925XXX Injuries and Damages	(418)	887,777	887,359	(462)	623,992	623,530	44	263,785	263,829
4	926XXX Employee Pensions and Benefits	14,727	411,839	426,566	14,727	289,469	304,196	0	122,370	122,370
4	928000 Regulatory Commission Expenses	779,403	261,811	1,041,214	600,536	184,019	784,555	178,867	77,792	256,659
4	930000 Miscellaneous General Expenses	34,137	1,142,287	1,176,424	23,517	802,879	826,396	10,620	339,408	350,028
4	931000 Rents	8,404	297,260	305,664	8,404	208,935	217,339	0	88,325	88,325
4	935000 Maintenance of General Plant	417,478	2,737,952	3,155,430	324,384	1,924,424	2,248,808	93,094	813,528	906,622
	TOTAL ADMIN & GEN OPERATING EXP	1,444,496	18,480,454	19,924,950	1,120,232	12,989,357	14,109,589	324,264	5,491,097	5,815,361
G-DEPX	Depreciation Expense-General Plant	439,111	4,120,764	4,559,875	302,237	2,896,361	3,198,598	136,874	1,224,403	1,361,277
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	4,629,300	4,633,428	0	3,253,796	3,253,796	4,128	1,375,504	1,379,632
G-AMTX	Amortization Expense-General Plant - 390200, 390	0	2,269	2,269	0	1,595	1,595	0	674	674
99	407025 WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229 Idaho Earnings Test Amortization	(115,319)	0	(115,319)	0	0	0	(115,319)	0	(115,319)
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	535,860	8,876,942	9,412,802	327,099	6,239,336	6,566,435	208,761	2,637,606	2,846,367
	TOTAL ADMIN & GENERAL EXPENSES	1,980,356	27,357,396	29,337,752	1,447,331	19,228,693	20,676,024	533,025	8,128,703	8,661,728
	TOTAL EXPENSES BEFORE FIT	230,004,191	42,827,920	272,832,111	162,058,540	29,606,204	191,664,744	67,945,651	13,221,716	81,167,367
	NET OPERATING INCOME (LOSS) BEFORE FIT			48,703,099			33,834,252			14,868,847
G-FIT	FEDERAL INCOME TAX			2,123,851			2,040,595			83,256
G-FIT	DEFERRED FEDERAL INCOME TAX			11,743,539			7,623,977			4,119,562
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(22,376)			(16,072)			(6,304)
	GAS NET OPERATING INCOME (LOSS)			34,858,085			24,185,752			10,672,333

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended April 30, 2017	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

***** SYSTEM ***** ***** WASHINGTON ***** ***** IDAHO *****

ALLOCATION RATIOS:

		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-ALL	1			100.000%			70.530%			29.470%
G-ALL	2			100.000%			66.199%			33.801%
G-ALL	3			100.000%			66.490%			33.510%
G-ALL	4			100.000%			70.287%			29.713%
G-ALL	10			100.000%			68.308%			31.692%
G-ALL	99			0.000%			0.000%			0.000%

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12A
For Twelve Months 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	55,242	209,916	265,158	55,242	147,544	202,786	0	62,372	62,372
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,036,225	0	3,036,225	1,463,775	0	1,463,775
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	400,640	0	400,640	273,165	0	273,165	127,475	0	127,475
4	495328	RESIDENTIAL DECOUPLING DEFERRE	(1,517,176)	0	(1,517,176)	(558,908)	0	(558,908)	(958,268)	0	(958,268)
4	495329	AMORTIZATION RES DECOUPLING DE	(2,948,639)	0	(2,948,639)	(2,948,639)	0	(2,948,639)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	656,052	0	656,052	785,877	0	785,877	(129,825)	0	(129,825)
4	495339	AMORTIZATION NON-RES DECOUPLIN	(816,041)	0	(816,041)	(816,041)	0	(816,041)	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	330,078	209,916	539,994	(173,079)	147,544	(25,535)	503,157	62,372	565,529

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-804-12A
For Twelve Months 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	125,323,530	0	125,323,530	85,001,425	0	85,001,425	40,322,105	0	40,322,105
1	804001	Pipeline Demand Costs	26,005,518	0	26,005,518	18,358,313	0	18,358,313	7,647,205	0	7,647,205
1	804002	Transport Variable Charges	1,060,659	0	1,060,659	748,597	0	748,597	312,062	0	312,062
6	804010	Gas Costs - Fixed Hedge	125,889	0	125,889	84,806	0	84,806	41,083	0	41,083
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	489,905	0	489,905	331,298	0	331,298	158,607	0	158,607
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	3,478,861	0	3,478,861	2,353,006	0	2,353,006	1,125,855	0	1,125,855
6	804700	Gas Costs - Offsystem Bookout	483,183	0	483,183	325,770	0	325,770	157,413	0	157,413
6	804711	Gas Costs - Offsystem Bookout Offset	(483,183)	0	(483,183)	(325,770)	0	(325,770)	(157,413)	0	(157,413)
6	804730	Gas Costs - Intracompany LDC Gas	8,602,210	0	8,602,210	5,825,585	0	5,825,585	2,776,625	0	2,776,625
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(20,271,833)	0	(20,271,833)	(13,481,516)	0	(13,481,516)	(6,790,317)	0	(6,790,317)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	24,970,127	0	24,970,127	16,782,323	0	16,782,323	8,187,804	0	8,187,804
		TOTAL PURCHASED GAS COSTS	169,784,866	0	169,784,866	116,003,837	0	116,003,837	53,781,029	0	53,781,029

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.530%	29.470%
G-ALL	6	Actual Therms Purchased	100.000%	68.390%	31.610%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months 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	257,414	108,501	365,915	205,043	71,827	276,870	52,371	36,674	89,045
99	908600	Public Purpose Tariff Rider Expense Offset	9,540,033	0	9,540,033	8,235,404	0	8,235,404	1,304,629	0	1,304,629
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	204,243	0	204,243	180,481	0	180,481	23,762	0	23,762
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			10,119,530	108,501	10,228,031	8,738,768	71,827	8,810,595	1,380,762	36,674	1,417,436

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.199%	33.801%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months 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	437,214,321	295,839,945	141,374,376
	Interest Deduction for FIT Calculation	12,152,516	8,242,101	3,910,415
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-12A
FEDERAL INCOME TAXES--GAS	

For Twelve Months 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	321,535,210	225,498,996	96,036,214
G-OPS	Operating & Maintenance Expense	229,973,159	159,714,258	70,258,901
G-OPS	Book Deprec/Amort and Reg Amortizations	25,254,780	17,191,041	8,063,739
G-OTX	Taxes Other than FIT	17,604,172	14,759,445	2,844,727
	Net Operating Income Before FIT	48,703,099	33,834,252	14,868,847
G-INT	Less: Interest Expense	12,152,516	8,242,101	3,910,415
G-SCM	Schedule M Adjustments	(30,482,439)	(19,761,880)	(10,720,559)
	Taxable Net Operating Income	6,068,144	5,830,271	237,873
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,123,851	2,040,595	83,256
G-DTE	Deferred FIT	11,743,539	7,623,977	4,119,562
99	411400 Amortized Investment Tax Credit	(22,376)	(16,072)	(6,304)
	Total FIT/Deferred FIT & ITC	13,845,014	9,648,500	4,196,514
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	15,500,165	9,701,797	25,201,962	10,372,047	6,818,994	17,191,041	5,128,118	2,882,803	8,010,921
12	997001	Contributions In Aid of Construction	0	588,550	588,550	0	397,342	397,342	0	191,208	191,208
2	997002	Injuries and Damages	0	6,800	6,800	0	4,502	4,502	0	2,298	2,298
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	653,981	653,981	0	459,664	459,664	0	194,317	194,317
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	4,698,295	0	4,698,295	3,300,807	0	3,300,807	1,397,488	0	1,397,488
4	997015	Airplane Lease Payments	0	175,382	175,382	0	123,271	123,271	0	52,111	52,111
12	997016	Redemption Expense Amortization	0	292,296	292,296	0	197,335	197,335	0	94,961	94,961
4	997020	FAS87 Current Pension Accrual	0	299,765	299,765	0	210,696	210,696	0	89,069	89,069
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	4,225,165	0	4,225,165	3,264,547	0	3,264,547	960,618	0	960,618
12	997032	Interest Rate Swaps	0	(10,389,988)	(10,389,988)	0	(7,014,489)	(7,014,489)	0	(3,375,499)	(3,375,499)
4	997033	DSM Tariff Rider	1,836,495	0	1,836,495	1,603,407	0	1,603,407	233,088	0	233,088
12	997048	AFUDC	0	(523,906)	(523,906)	0	(353,699)	(353,699)	0	(170,207)	(170,207)
11	997049	Tax Depreciation	0	(49,355,620)	(49,355,620)	0	(33,440,900)	(33,440,900)	0	(15,914,720)	(15,914,720)
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	209,150	0	209,150	180,481	0	180,481	28,669	0	28,669
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	(1,188,150)	(1,188,150)	0	(805,031)	(805,031)	0	(383,119)	(383,119)
4	997081	Deferred Compensation	0	146,892	146,892	0	103,246	103,246	0	43,646	43,646
4	997082	Meal Disallowances	0	132,384	132,384	0	93,049	93,049	0	39,335	39,335
4	997083	Paid Time Off	0	42,896	42,896	0	30,150	30,150	0	12,746	12,746
2	997084	Customer Uncollectibles	0	233,623	233,623	0	154,656	154,656	0	78,967	78,967
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	(7,246,879)	(7,246,879)	0	(4,892,513)	(4,892,513)	0	(2,354,366)	(2,354,366)
12	997102	Amort Idaho Earnings Test (254229)	(120,226)	0	(120,226)	0	0	0	(120,226)	0	(120,226)
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	(3,121,312)	0	(3,121,312)	(3,121,312)	0	(3,121,312)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	29,021,140	(56,430,177)	(30,482,439)	18,151,847	(37,913,727)	(19,761,880)	7,795,891	(18,516,450)	(10,720,559)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.530%	29.470%
G-ALL	2	Number of Customers - AMA	100.000%	66.199%	33.801%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	70.287%	29.713%
G-ALL	6	Actual Therms Purchased	100.000%	68.390%	31.610%
G-ALL	11	Book Depreciation	100.000%	67.755%	32.245%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.512%	32.488%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended April 30, 2017 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,550,818	10,448,128	5,102,690
99	410100	Deferred Federal Income Tax Exp	(3,583,503)	(2,659,817)	(923,686)
		SUBTOTAL	11,967,315	7,788,311	4,179,004
14	411100	Deferred Federal Income Tax Expense - Allocated	(150,574)	(101,166)	(49,408)
99	411100	Deferred Federal Income Tax Exp	(73,202)	(63,168)	(10,034)
		SUBTOTAL	(223,776)	(164,334)	(59,442)
		Total Deferred Federal Income Tax Expense	11,743,539	7,623,977	4,119,562

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.187%	32.813%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

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

Report ID:
G-OTX-12A

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	159,963	159,963	0	112,822	112,822	0	47,141	47,141
		TOTAL UNDERGROUND STORAGE TAX	0	159,963	159,963	0	112,822	112,822	0	47,141	47,141
		DISTRIBUTION									
99	408110	State Excise Tax	6,258,881	0	6,258,881	6,258,881	0	6,258,881	0	0	0
99	408120	Municipal Occupation & License Tax	7,065,717	0	7,065,717	5,899,561	0	5,899,561	1,166,156	0	1,166,156
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	3,983,358	0	3,983,358	2,488,181	0	2,488,181	1,495,177	0	1,495,177
99	409100	State Income Tax	136,253	0	136,253	0	0	0	136,253	0	136,253
		TOTAL DISTRIBUTION TAX	17,444,209	0	17,444,209	14,646,623	0	14,646,623	2,797,586	0	2,797,586
		TOTAL TAXES OTHER THAN FIT	17,444,209	159,963	17,604,172	14,646,623	112,822	14,759,445	2,797,586	47,141	2,844,727

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 April 30, 2017
 Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	35,249,463	35,270,696	0	24,775,790	24,775,790	21,233	10,473,673	10,494,906
TOTAL INTANGIBLE PLANT			1,823,432	37,129,287	38,952,719	1,022,594	26,097,062	27,119,656	800,838	11,032,225	11,833,063
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,206,092	1,206,092	0	848,860	848,860	0	357,232	357,232
1	351XXX	Structures & Improvements	0	2,011,436	2,011,436	0	1,418,666	1,418,666	0	592,770	592,770
1	352XXX	Wells	0	18,845,773	18,845,773	0	13,291,924	13,291,924	0	5,553,849	5,553,849
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	12,134,951	12,134,951	0	8,558,781	8,558,781	0	3,576,170	3,576,170
1	355000	Measuring & Regulating Equipment	0	805,705	805,705	0	568,264	568,264	0	237,441	237,441
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,109,941	2,109,941	0	1,488,141	1,488,141	0	621,800	621,800
TOTAL UNDERGROUND STORAGE PLANT			0	38,562,088	38,562,088	0	27,196,045	27,196,045	0	11,366,043	11,366,043
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	926,695	0	926,695	561,975	0	561,975	364,720	0	364,720
6	376000	Mains	298,783,417	2,512,521	301,295,938	195,448,374	1,718,313	197,166,687	103,335,043	794,208	104,129,251
6	378000	Measuring & Reg Station Equip-General	5,688,837	127,100	5,815,937	3,475,921	86,924	3,562,845	2,212,916	40,176	2,253,092
6	379000	Measuring & Reg Station Equip-City Gate	6,810,278	0	6,810,278	2,338,781	0	2,338,781	4,471,497	0	4,471,497
6	380000	Services	209,287,021	0	209,287,021	142,077,530	0	142,077,530	67,209,491	0	67,209,491
6	381000	Meters	75,680,363	0	75,680,363	52,197,038	0	52,197,038	23,483,325	0	23,483,325
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	3,363,320	0	3,363,320	2,593,325	0	2,593,325	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			600,814,924	2,639,621	603,454,545	398,880,132	1,805,237	400,685,369	201,934,792	834,384	202,769,176
GENERAL PLANT											
4	389XXX	Land & Land Rights	1,384,287	2,129,318	3,513,605	1,287,262	1,496,634	2,783,896	97,025	632,684	729,709
4	390XXX	Structures & Improvements	5,385,925	22,846,255	28,232,180	3,816,213	16,057,947	19,874,160	1,569,712	6,788,308	8,358,020
4	391XXX	Office Furniture & Equipment	58,736	12,530,513	12,589,249	39,852	8,807,322	8,847,174	18,884	3,723,191	3,742,075
4	392XXX	Transportation Equipment	10,520,477	2,305,583	12,826,060	7,967,247	1,620,525	9,587,772	2,553,230	685,058	3,238,288
4	393000	Stores Equipment	150,955	834,428	985,383	116,813	586,494	703,307	34,142	247,934	282,076
4	394000	Tools, Shop & Garage Equipment	2,470,429	5,169,538	7,639,967	1,916,819	3,633,513	5,550,332	553,610	1,536,025	2,089,635
4	395000	Laboratory Equipment	20,579	330,310	350,889	15,520	232,165	247,685	5,059	98,145	103,204
4	396XXX	Power Operated Equipment	3,706,687	1,093,337	4,800,024	2,737,003	768,474	3,505,477	969,684	324,863	1,294,547
4	397XXX	Communications Equipment	2,429,555	10,506,465	12,936,020	1,058,954	7,384,679	8,443,633	1,370,601	3,121,786	4,492,387
4	398000	Miscellaneous Equipment	1,143	82,887	84,030	1,106	58,259	59,365	37	24,628	24,665
TOTAL GENERAL PLANT			26,128,773	57,828,634	83,957,407	18,956,789	40,646,012	59,602,801	7,171,984	17,182,622	24,354,606

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

Report ID:
G-PLT-12A

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	628,767,129	136,159,630	764,926,759	418,859,515	95,744,356	514,603,871	209,907,614	40,415,274	250,322,888
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,563,600)	(14,563,600)	0	(10,271,707)	(10,271,707)	0	(4,291,893)	(4,291,893)
G-ADEP		Distribution Plant	(197,942,735)	(1,639,771)	(199,582,506)	(130,437,325)	(1,121,439)	(131,558,764)	(67,505,410)	(518,332)	(68,023,742)
G-ADEP		General Plant	(8,922,479)	(16,220,579)	(25,143,058)	(6,218,894)	(11,400,959)	(17,619,853)	(2,703,585)	(4,819,620)	(7,523,205)
		TOTAL ACCUMULATED DEPRECIATION	(206,865,214)	(32,423,950)	(239,289,164)	(136,656,219)	(22,794,105)	(159,450,324)	(70,208,995)	(9,629,845)	(79,838,840)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(231,242)	(389,096)	(620,338)	(162,285)	(273,484)	(435,769)	(68,957)	(115,612)	(184,569)
G-AAMT		Misc IT Intangible Plant - 3031XX	(11,064)	(9,565,022)	(9,576,086)	0	(6,722,967)	(6,722,967)	(11,064)	(2,842,055)	(2,853,119)
G-AAMT		Underground Storage	0	(240,276)	(240,276)	0	(169,467)	(169,467)	0	(70,809)	(70,809)
G-AAMT		General Plant - 390200, 396200	(3,102)	(41,769)	(44,871)	(2,137)	(29,358)	(31,495)	(965)	(12,411)	(13,376)
		TOTAL ACCUMULATED AMORTIZATION	(245,408)	(10,236,163)	(10,481,571)	(164,422)	(7,195,276)	(7,359,698)	(80,986)	(3,040,887)	(3,121,873)
		TOTAL ACCUMULATED DEPR/AMORT	(207,110,622)	(42,660,113)	(249,770,735)	(136,820,641)	(29,989,381)	(166,810,022)	(70,289,981)	(12,670,732)	(82,960,713)
		NET GAS UTILITY PLANT before DFIT	421,656,507	93,499,517	515,156,024	282,038,874	65,754,975	347,793,849	139,617,633	27,744,542	167,362,175
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(97,794,697)	(97,794,697)	0	(66,023,156)	(66,023,156)	0	(31,771,541)	(31,771,541)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(14,319,861)	(14,319,861)	0	(10,060,872)	(10,060,872)	0	(4,258,989)	(4,258,989)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(167,459)	(167,459)	0	(117,702)	(117,702)	0	(49,757)	(49,757)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(854,109)	(854,109)	0	(576,626)	(576,626)	0	(277,483)	(277,483)
		TOTAL ACCUMULATED DFIT	0	(113,136,126)	(113,136,126)	0	(76,778,356)	(76,778,356)	0	(36,357,770)	(36,357,770)
		NET GAS UTILITY PLANT	421,656,507	(19,636,609)	402,019,898	282,038,874	(11,023,381)	271,015,493	139,617,633	(8,613,228)	131,004,405

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%	68.390%	31.610%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.512%	32.488%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months 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	421,656,507	(19,636,609)	402,019,898	282,038,874	(11,023,381)	271,015,493	139,617,633	(8,613,228)	131,004,405
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,042,119	4,042,119	0	1,688,945	1,688,945
1	164100 Gas Inventory--Jackson Prairie	0	6,677,153	6,677,153	0	4,709,396	4,709,396	0	1,967,757	1,967,757
4	252000 Customer Advances	(81,232)	(179)	(81,411)	(11,804)	(126)	(11,930)	(69,428)	(53)	(69,481)
99	235199 Customer Deposits	(507,939)	0	(507,939)	(507,939)	0	(507,939)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	1,176,283	0	1,176,283	1,176,283	0	1,176,283	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(411,699)	0	(411,699)	(411,699)	0	(411,699)	0	0	0
C-WKC	Working Capital	15,828,222	6,782,750	22,610,972	15,828,222	0	15,828,222	0	6,782,750	6,782,750
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,003,635	19,190,788	35,194,423	16,073,063	8,751,389	24,824,452	(69,428)	10,439,399	10,369,971
	NET RATE BASE	437,660,142	(445,821)	437,214,321	298,111,937	(2,271,992)	295,839,945	139,548,205	1,826,171	141,374,376

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-12A
For Twelve Months 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)	7,959,081	7,959,081											
	Hydro (ED-AN)	11,046,942	11,046,942											
	Other (ED-AN)	9,635,465	9,635,465											
Total Electric Production		28,641,488	28,641,488											
Electric Transmission														
	ED-AN	11,994,672	11,994,672											
Total Electric Transmission		11,994,672	11,994,672											
Electric Distribution														
	ED-AN	43,829	43,829											
	ED-ID	16,430,390	16,430,390											
	ED-WA	28,476,538	28,476,538											
Total Electric Distribution		44,950,757	44,950,757											
Gas Underground Storage														
1	GD-AN	725,919	725,919			725,919	725,919		511,991	511,991		213,928	213,928	
	GD-OR	130,728		130,728										
Total Gas Underground Storage		856,647	725,919	130,728		725,919	725,919		511,991	511,991		213,928	213,928	
Gas Distribution														
6	GD-AN	98,708	98,708			98,708	98,708		67,506	67,506		31,202	31,202	
	GD-ID	4,972,175	4,972,175		4,972,175	4,972,175	4,972,175				4,972,175		4,972,175	
	GD-WA	10,044,949	10,044,949		10,044,949	10,044,949	10,044,949	10,044,949						
	GD-OR	6,781,804		6,781,804										
Total Gas Distribution		21,897,636	15,115,832	6,781,804	15,017,124	98,708	15,115,832	10,044,949	67,506	10,112,455	4,972,175	31,202	5,003,377	
General Plant														
	ED-AN	2,797,441	2,797,441											
	ED-ID	226,837	226,837											
	ED-WA	926,239	926,239											
7,4	CD-AA	17,851,350	12,554,497	3,649,709		3,649,709	3,649,709		2,565,271	2,565,271		1,084,438	1,084,438	
9,4	CD-AN	856,081	666,108	189,973		189,973	189,973		133,526	133,526		56,447	56,447	
9	CD-ID	351,231	273,289	77,942	77,942	77,942	77,942				77,942		77,942	
9	CD-WA	247,411	192,508	54,903	54,903	54,903	54,903	54,903		54,903				
8,4	GD-AA	357,955	245,407	112,548		245,407	245,407		172,489	172,489		72,918	72,918	
4	GD-AN	35,675	35,675			35,675	35,675		25,075	25,075		10,600	10,600	
	GD-ID	58,932	58,932		58,932	58,932	58,932				58,932		58,932	
	GD-WA	247,334	247,334		247,334	247,334	247,334	247,334		247,334				
	GD-OR	189,699		189,699										
Total General Plant		24,146,185	17,636,919	4,559,875	1,949,391	439,111	4,120,764	4,559,875	302,237	2,896,361	3,198,598	136,874	1,224,403	1,361,277
Total Depreciation Expense		132,487,385	103,223,836	20,401,626	8,861,923	15,456,235	4,945,391	20,401,626	10,347,186	3,475,858	13,823,044	5,109,049	1,469,533	6,578,582

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	68.390%	31.610%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12A
For Twelve Months 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	
Production/Transmission														
Franchises (302000)	ED-AN	918,401	918,401											
Misc Intangible Plt (303000)	ED-AN	243,677	243,677											
Total Production/Transmission		1,162,078	1,162,078											
Distribution														
Franchises (302000)	ED-WA	24,153	24,153											
Misc Intangible Plt (303000)	ED-WA	4,615	4,615											
Total Distribution		28,768	28,768											
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	4,182			4,182									
Total General Plant - 303000		652,641	428,783	164,413	59,445	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	21,687,677	15,252,509	4,434,046	2,001,122		4,434,046	4,434,046		3,116,558	3,116,558		1,317,488	1,317,488
9,4	CD-AN	12,151	9,455	2,696			2,696	2,696		1,895	1,895		801	801
9,4	CD-ID	18,602	14,474	4,128		4,128		4,128				4,128		4,128
	ED-AN	714,736	714,736											
	ED-ID	3,956	3,956											
	ED-WA	837,177	837,177											
8,4	GD-AA	280,869		192,558	88,311		192,558	192,558		135,343	135,343		57,215	57,215
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031XX		23,555,168	16,832,307	4,633,428	2,089,433	4,128	4,629,300	4,633,428		3,253,796	3,253,796	4,128	1,375,504	1,379,632
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	11,099	7,806	2,269	1,024		2,269	2,269		1,595	1,595		674	674
4	ED-AN	47,007	47,007											
	GD-OR	0			0									
Total General Plant- 390200, 396200		58,106	54,813	2,269	1,024		2,269	2,269		1,595	1,595		674	674
Total Amortization Expense		25,456,988	18,506,749	4,800,337	2,149,902	43,932	4,756,405	4,800,337	24,862	3,343,135	3,367,997	19,070	1,413,270	1,432,340

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-12A
For Twelve Months 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)	(294,804,465)	(294,804,465)										
	Hydro (ED-AN)	(130,515,978)	(130,515,978)										
	Other (ED-AN)	(108,758,497)	(108,758,497)										
Total Electric Production	(534,078,940)	(534,078,940)											
Electric Transmission													
	ED-AN	(207,813,755)	(207,813,755)										
Total Electric Transmission	(207,813,755)	(207,813,755)											
Electric Distribution													
	ED-AN	(69,564)	(69,564)										
	ED-ID	(188,319,836)	(188,319,836)										
	ED-WA	(301,749,792)	(301,749,792)										
Total Electric Distribution	(490,139,192)	(490,139,192)											
Gas Underground Storage													
1	GD-AN	(14,563,600)	(14,563,600)		(14,563,600)	(14,563,600)		(10,271,707)	(10,271,707)		(4,291,893)	(4,291,893)	
	GD-OR	(854,006)		(854,006)									
Total Gas Underground Storage	(15,417,606)		(14,563,600)	(854,006)	(14,563,600)	(14,563,600)		(10,271,707)	(10,271,707)		(4,291,893)	(4,291,893)	
Gas Distribution													
6	GD-AN	(1,639,771)	(1,639,771)			(1,639,771)	(1,639,771)	(1,121,439)	(1,121,439)		(518,332)	(518,332)	
	GD-ID	(67,505,410)	(67,505,410)		(67,505,410)	(67,505,410)				(67,505,410)			(67,505,410)
	GD-WA	(130,437,325)	(130,437,325)		(130,437,325)	(130,437,325)	(130,437,325)			(130,437,325)			
	GD-OR	(101,753,194)		(101,753,194)									
Total Gas Distribution	(301,335,700)		(199,582,506)	(101,753,194)	(197,942,735)	(1,639,771)	(199,582,506)	(130,437,325)	(1,121,439)	(131,558,764)	(67,505,410)	(518,332)	(68,023,742)
General Plant													
	ED-AN	(44,356,139)	(44,356,139)										
	ED-ID	(8,701,915)	(8,701,915)										
	ED-WA	(18,628,710)	(18,628,710)										
7,4	CD-AA	(48,180,471)	(33,884,362)	(9,850,497)	(4,445,612)	(9,850,497)	(9,850,497)	(6,923,619)	(6,923,619)		(2,926,878)	(2,926,878)	
9,4	CD-AN	(11,280,557)	(8,777,289)	(2,503,268)		(2,503,268)	(2,503,268)	(1,759,472)	(1,759,472)		(743,796)	(743,796)	
9	CD-ID	(5,652,601)	(4,398,232)	(1,254,369)		(1,254,369)	(1,254,369)			(1,254,369)			(1,254,369)
9	CD-WA	(3,377,431)	(2,627,945)	(749,486)		(749,486)	(749,486)	(749,486)		(749,486)			
8,4	GD-AA	(2,101,673)		(1,440,865)	(660,808)	(1,440,865)	(1,440,865)	(1,012,741)	(1,012,741)		(428,124)	(428,124)	
4	GD-AN	(2,425,949)	(2,425,949)			(2,425,949)	(2,425,949)	(1,705,127)	(1,705,127)		(720,822)	(720,822)	
	GD-ID	(1,449,216)	(1,449,216)			(1,449,216)	(1,449,216)			(1,449,216)			(1,449,216)
	GD-WA	(5,469,408)	(5,469,408)			(5,469,408)	(5,469,408)	(5,469,408)		(5,469,408)			
	GD-OR	(4,600,993)		(4,600,993)									
Total General Plant	(156,225,063)	(121,374,592)	(25,143,058)	(9,707,413)	(8,922,479)	(16,220,579)	(25,143,058)	(6,218,894)	(11,400,959)	(17,619,853)	(2,703,585)	(4,819,620)	(7,523,205)
Total Accumulated Depreciation	(1,705,010,256)	(1,353,406,479)	(239,289,164)	(112,314,613)	(206,865,214)	(32,423,950)	(239,289,164)	(136,656,219)	(22,794,105)	(159,450,324)	(70,208,995)	(9,629,845)	(79,838,840)

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	68.390%	31.610%

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

Report ID:
G-AAMT-12A

AVISTA UTILITIES

Ref/Basis	System	Assigned or 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	(9,988,287)	(9,988,287)											
	Misc Intangible Plt (303000)	ED-AN	(1,333,329)	(1,333,329)											
Total Production/Transmission			(11,321,616)	(11,321,616)											
Distribution															
	Franchises (302000)	ED-WA	(165,363)	(165,363)											
	Misc Intangible Plt (303000)	ED-WA	(33,587)	(33,587)											
Total Distribution			(198,950)	(198,950)											
General Plant - 303000															
7,4		CD-AA	(1,810,425)	(1,273,236)	(370,141)	(167,048)		(370,141)	(370,141)		(260,161)	(260,161)		(109,980)	(109,980)
9,4		CD-AN	(85,418)	(66,463)	(18,955)			(18,955)	(18,955)		(13,323)	(13,323)		(5,632)	(5,632)
		GD-ID	(68,957)		(68,957)			(68,957)	(68,957)				(68,957)		(68,957)
		GD-WA	(162,285)		(162,285)			(162,285)	(162,285)	(162,285)		(162,285)			
		GD-OR	(80,846)			(80,846)									
Total General Plant - 303000			(2,207,931)	(1,339,699)	(620,338)	(247,894)	(231,242)	(389,096)	(620,338)	(162,285)	(273,484)	(435,769)	(68,957)	(115,612)	(184,569)
Miscellaneous IT Intangible Plant - 3031XX															
7,4		CD-AA	(43,769,573)	(30,782,265)	(8,948,689)	(4,038,619)		(8,948,689)	(8,948,689)		(6,289,765)	(6,289,765)		(2,658,924)	(2,658,924)
9,4		CD-AN	(33,620)	(26,159)	(7,461)			(7,461)	(7,461)		(5,244)	(5,244)		(2,217)	(2,217)
9		CD-ID	(49,859)	(38,795)	(11,064)			(11,064)	(11,064)				(11,064)		(11,064)
		ED-AN	(1,258,635)	(1,258,635)											
		ED-ID	(18,935)	(18,935)											
		ED-WA	(2,654,683)	(2,654,683)											
8,4		GD-AA	(888,112)		(608,872)	(279,240)		(608,872)	(608,872)		(427,958)	(427,958)		(180,914)	(180,914)
4		GD-AN	0		0			0	0		0	0		0	0
		GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031			(48,673,417)	(34,779,472)	(9,576,086)	(4,317,859)	(11,064)	(9,565,022)	(9,576,086)		(6,722,967)	(6,722,967)	(11,064)	(2,842,055)	(2,853,119)
Gas Underground Storage															
1		GD-AN	(240,276)		(240,276)			(240,276)	(240,276)		(169,467)	(169,467)		(70,809)	(70,809)
Total Gas Underground Storage			(240,276)		(240,276)			(240,276)	(240,276)		(169,467)	(169,467)		(70,809)	(70,809)
General Plant - 390200, 396200															
7,4		CD-AA	(204,301)	(143,681)	(41,769)	(18,851)		(41,769)	(41,769)		(29,358)	(29,358)		(12,411)	(12,411)
9		CD-ID	(4,348)	(3,383)	(965)			(965)	(965)				(965)		(965)
9		CD-WA	(6,486)	(5,047)	(1,439)			(1,439)	(1,439)	(1,439)		(1,439)			
4		ED-AN	(104,352)	(104,352)											
		ED-WA	(59,951)	(59,951)											
		GD-WA	(698)		(698)			(698)	(698)	(698)		(698)			
		GD-OR	0			0									
Total General Plant - 390200, 396200			(380,136)	(316,414)	(44,871)	(18,851)	(3,102)	(41,769)	(44,871)	(2,137)	(29,358)	(31,495)	(965)	(12,411)	(13,376)
Total Accumulated Amortization			(63,022,326)	(47,956,151)	(10,481,571)	(4,584,604)	(245,408)	(10,236,163)	(10,481,571)	(164,422)	(7,195,276)	(7,359,698)	(80,986)	(3,040,887)	(3,121,873)

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-12A
For Twelve Months 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	1,089,595	0	0	0	0	1,089,595	0	0	0	1,089,595	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,087,594	0	0	7,094,403	7,094,403	0	0	2,062,409	2,062,409	0	930,782	930,782	
9		CD-WA / ID / AN	1,629,496	693,088	340,200	234,606	1,267,894	197,668	97,025	66,909	361,602	0	0	0	
		TOTAL ACCOUNT	14,053,893	706,699	702,479	7,351,783	8,760,961	1,287,263	97,025	2,129,318	3,513,606	848,544	930,782	1,779,326	
	390XXX	Structures & Improvements													
99		ED-WA / ID / AN	7,884,042	1,052,423	2,250,990	4,580,629	7,884,042	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,240,449	0	0	0	0	2,240,449	0	0	2,240,449	0	0	0	
99		GD-OR / AS	3,616,642	0	0	0	0	0	0	0	0	3,616,642	0	3,616,642	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	100,374,709	0	0	70,591,526	70,591,526	0	0	20,521,609	20,521,609	0	9,261,574	9,261,574	
9		CD-WA / ID / AN	24,650,181	5,525,149	5,503,931	8,150,979	19,180,059	1,575,764	1,569,712	2,324,646	5,470,122	0	0	0	
		TOTAL ACCOUNT	138,766,023	6,577,572	7,754,921	83,323,134	97,655,627	3,816,213	1,569,712	22,846,255	28,232,180	3,616,642	9,261,574	12,878,216	
	391XXX	Office Furniture & Equipment													
99		ED-WA / ID / AN	8,086,278	2,305,196	3,052	5,778,030	8,086,278	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	615,016	0	0	0	0	0	0	421,643	421,643	0	193,373	193,373	
7		CD-AA	59,073,764	0	0	41,545,397	41,545,397	0	0	12,077,631	12,077,631	0	5,450,736	5,450,736	
9		CD-WA / ID / AN	375,492	139,735	66,212	86,219	292,166	39,852	18,884	24,590	83,326	0	0	0	
		TOTAL ACCOUNT	68,157,200	2,444,931	69,264	47,409,646	49,923,841	39,852	18,884	12,530,514	12,589,250	0	5,644,109	5,644,109	
	392XXX	Transportation Equipment													
99		ED-WA / ID / AN	37,813,022	17,974,473	7,182,987	12,655,562	37,813,022	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	11,358,323	0	0	0	0	7,415,378	2,315,498	1,627,447	11,358,323	0	0	0	
99		GD-OR / AS	4,024,715	0	0	0	0	0	0	0	0	4,024,715	0	4,024,715	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	647,059	0	0	455,064	455,064	0	0	132,291	132,291	0	59,704	59,704	
9		CD-WA / ID / AN	6,017,951	1,935,033	833,565	1,913,909	4,682,507	551,868	237,732	545,844	1,335,444	0	0	0	
		TOTAL ACCOUNT	59,861,070	19,909,506	8,016,552	15,024,535	42,950,593	7,967,246	2,553,230	2,305,582	12,826,058	4,024,715	59,704	4,084,419	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	400,139	10,658	14,633	374,848	400,139	0	0	0	0	0	0	
99		GD-WA / ID / AN	87,350	0	0	0	0	87,350	0	0	0	0	0	
99		GD-OR / AS	54,674	0	0	0	0	0	0	0	54,674	0	54,674	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	4,046,836	103,309	119,714	2,925,780	3,148,803	29,463	34,142	834,428	898,033	0	0	
		TOTAL ACCOUNT	4,588,999	113,967	134,347	3,300,628	3,548,942	116,813	34,142	834,428	985,383	54,674	0	54,674
	394000	Tools, Shop, & Garage Equipment												
99		ED-WA / ID / AN	3,769,444	853,514	263,814	2,652,116	3,769,444	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,610,943	0	0	0	0	1,912,221	337,910	360,812	2,610,943	0	0	
99		GD-OR / AS	944,797	0	0	0	0	0	0	0	0	944,797	0	
8		GD-AA	3,165,911	0	0	0	0	0	0	2,170,485	2,170,485	0	995,426	
7		CD-AA	12,670,106	0	0	8,910,632	8,910,632	0	0	2,590,403	2,590,403	0	1,169,071	
9		CD-WA / ID / AN	1,208,312	16,124	756,317	167,734	940,175	4,599	215,700	47,838	268,137	0	0	
		TOTAL ACCOUNT	24,369,513	869,638	1,020,131	11,730,482	13,620,251	1,916,820	553,610	5,169,538	7,639,968	944,797	2,164,497	3,109,294
	394100	Electric Charging Stations												
99		ED-WA / ID / AN	56,184	0	0	56,184	56,184	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	56,184	0	0	56,184	56,184	0	0	0	0	0	0	
	395000	Laboratory Equipment												
99		ED-WA / ID / AN	735,243	211,825	28,185	495,233	735,243	0	0	0	0	0	0	
99		GD-WA / ID / AN	139,806	0	0	0	0	15,096	4,923	119,787	139,806	0	0	
99		GD-OR / AS	42,846	0	0	0	0	0	0	0	0	42,846	0	
8		GD-AA	191,184	0	0	0	0	0	0	131,072	131,072	0	60,112	
7		CD-AA	355,663	0	0	250,131	250,131	0	0	72,715	72,715	0	32,817	
9		CD-WA / ID / AN	32,871	1,488	475	23,614	25,577	424	135	6,735	7,294	0	0	
		TOTAL ACCOUNT	1,497,613	213,313	28,660	768,978	1,010,951	15,520	5,058	330,309	350,887	42,846	92,929	135,775

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months 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	32,464,869	14,794,243	9,741,550	7,929,076	32,464,869	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,377,161	0	0	0	0	2,665,085	881,582	830,494	4,377,161	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	1,418,660	252,166	308,913	542,766	1,103,845	71,917	88,102	154,796	314,815	0	0	0	
		TOTAL ACCOUNT	38,833,002	15,046,409	10,050,463	8,843,510	33,940,382	2,737,002	969,684	1,093,337	4,800,023	43,834	48,763	92,597	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	63,317,505	12,399,369	6,115,371	44,802,765	63,317,505	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,189,253	0	0	0	0	689,077	500,176	0	1,189,253	0	0	0	
99		GD-OR / AS	1,225,623	0	0	0	0	0	0	0	0	1,225,623	0	1,225,623	
8		GD-AA	992,933	0	0	0	0	0	0	680,735	680,735	0	312,198	312,198	
7		CD-AA	39,697,508	0	0	27,918,463	27,918,463	0	0	8,116,156	8,116,156	0	3,662,889	3,662,889	
9		CD-WA / ID / AN	13,293,124	1,296,910	3,052,000	5,994,336	10,343,246	369,877	870,426	1,709,575	2,949,878	0	0	0	
		TOTAL ACCOUNT	119,715,946	13,696,279	9,167,371	78,715,564	101,579,214	1,058,954	1,370,602	10,506,466	12,936,022	1,225,623	3,975,087	5,200,710	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	121,845	0	1,905	119,940	121,845	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	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	400,000	0	0	281,312	281,312	0	0	81,780	81,780	0	36,908	36,908	
9		CD-WA / ID / AN	10,145	3,880	130	3,884	7,894	1,106	37	1,108	2,251	0	0	0	
		TOTAL ACCOUNT	534,357	3,880	2,035	405,136	411,051	1,106	37	82,888	84,031	2,367	36,908	39,275	
		TOTAL GENERAL PLANT	470,433,800	59,582,194	36,946,223	256,929,580	353,457,997	18,956,789	7,171,984	57,828,635	83,957,408	10,804,042	22,214,353	33,018,395	

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 INTANGIBLE PLANT For Twelve Months Ended April 30, 2017 Average of Monthly Averages Basis	Report ID: C-IPL-12A
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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	10,550,288	251,267	0	10,299,021	10,550,288	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	595,426	0	0	0	0	0	0	0	595,426	0	595,426	
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	22,125,879	251,267	0	16,768,219	17,019,486	1,022,594	779,605	1,879,823	3,682,022	595,426	828,945	1,424,371
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,805,963	4,311,478	20,583	3,473,902	7,805,963	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,358,383	0	0	0	0	0	0	931,280	931,280	0	427,103	
7		CD-AA	60,595,901	0	0	42,615,885	42,615,885	0	0	12,388,832	12,388,832	0	5,591,184	
9		CD-WA / ID / AN	157,808	0	74,450	48,339	122,789	0	21,233	13,786	35,019	0	0	
		TOTAL ACCOUNT	69,918,055	4,311,478	95,033	46,138,126	50,544,637	0	21,233	13,333,898	13,355,131	0	6,018,287	6,018,287
	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	6,361,580	0	0	4,473,972	4,473,972	0	0	1,300,625	1,300,625	0	586,983	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,361,580	0	0	4,473,972	4,473,972	0	0	1,300,625	1,300,625	0	586,983	586,983
	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	199,236,718	4,562,745	95,033	138,292,886	142,950,664	1,022,594	800,838	37,129,286	38,952,718	595,426	16,737,910	17,333,336

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-12A
COMMON ACCUMULATED DEFERRED FIT	
For Twelve Months 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	(69,313,202)	(48,746,589)	(14,171,084)	(6,395,529)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(670,439)	(521,662)	(148,777)	0
7	283750 CD-AA	(819,071)	(576,036)	(167,459)	(75,576)
	Total	<u>(70,802,712)</u>	<u>(49,844,287)</u>	<u>(14,487,320)</u>	<u>(6,471,105)</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 April 30, 2017
 Average of Monthly Averages Basis

Report ID:
C-WKC-12A

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			3,063,250	3,063,250					3,063,250
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			255	255					255
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(1,818)	(1,818)					(1,818)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			2	2					2
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	81,410,257	39,042,333		120,452,590	65,582,035	32,259,583	15,828,222	6,782,750	
TOTAL		81,410,257	39,042,333	3,061,689	123,514,279	65,582,035	32,259,583	15,828,222	6,782,750	3,061,689

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						