

RESULTS OF OPERATIONS	Report ID:
<b>GAS RATE OF RETURN</b>	<b>G-ROR-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	34,926,820	24,256,159	10,670,661
Adjustments			
Adjusted Gas Net Operating Income (Loss)	34,926,820	24,256,159	10,670,661
G-APL Gas Net Adjusted Rate Base	444,265,451	302,589,467	141,675,984
<b>RATE OF RETURN</b>	<b>7.862%</b>	<b>8.016%</b>	<b>7.532%</b>

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  
Ending Balance Basis

Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2013 thru 12-31-2015	<b>100.000%</b>	<b>70.530%</b>	<b>29.470%</b>
2	Input	Number of Customers Percent	4-01-2017 thru 04-30-2017	241,192 <b>100.000%</b>	159,743 <b>66.231%</b>	81,449 <b>33.769%</b>
3	G-OPS	Direct Distribution Operating Expense Percent	05-01-2016 thru 04-30-2017	13,892,712 <b>100.000%</b>	9,237,250 <b>66.490%</b>	4,655,462 <b>33.510%</b>
	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%
				<b>100.000%</b>	<b>70.287%</b>	<b>29.713%</b>
6	Input	Actual Therms Purchased Percent	05-01-2016 thru 04-30-2017	274,801,122 <b>100.000%</b>	187,937,833 <b>68.390%</b>	86,863,289 <b>31.610%</b>

**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
For Twelve Months Ended April 30, 2017  
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Report ID:  
**G-ALL-12E**

AVISTA UTILITIES

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

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**RESULTS OF OPERATIONS**  
**GAS ALLOCATION PERCENTAGES**  
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AVISTA UTILITIES

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

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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)		<b>100.000%</b>	<b>77.808%</b>	<b>22.192%</b>	<b>0.000%</b>
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 <b>100.000%</b>	Washington 154,438,073 <b>68.308%</b>	Idaho 71,652,561 <b>31.692%</b>	
11	Book Depreciation Percent	05-01-2016 thru 04-30-2017	20,401,625 <b>100.000%</b>	13,823,044 <b>67.755%</b>	6,578,581 <b>32.245%</b>	
12	Net Gas Plant (before DFIT) Percent	4-01-2017 thru 04-30-2017	530,966,050 <b>100.000%</b>	360,969,029 <b>67.983%</b>	169,997,021 <b>32.017%</b>	
13	G-PLT Net Gas General Plant Percent	4-01-2017 thru 04-30-2017	61,140,529 <b>100.000%</b>	44,227,227 <b>72.337%</b>	16,913,302 <b>27.663%</b>	
14	Net Allocated Schedule M's Percent	05-01-2016 thru 04-30-2017	-56,430,177 <b>100.000%</b>	-37,995,040 <b>67.331%</b>	-18,435,137 <b>32.669%</b>	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance 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	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
	<b>TOTAL SALES TO ULTIMATE CUSTOMERS</b>	<b>230,613,723</b>	<b>0</b>	<b>230,613,723</b>	<b>164,123,074</b>	<b>0</b>	<b>164,123,074</b>	<b>66,490,649</b>	<b>0</b>	<b>66,490,649</b>
	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
	<b>TOTAL OTHER OPERATING REVENUES</b>	<b>90,711,571</b>	<b>209,916</b>	<b>90,921,487</b>	<b>61,228,378</b>	<b>147,544</b>	<b>61,375,922</b>	<b>29,483,193</b>	<b>62,372</b>	<b>29,545,565</b>
	<b>TOTAL GAS REVENUES</b>	<b>321,325,294</b>	<b>209,916</b>	<b>321,535,210</b>	<b>225,351,452</b>	<b>147,544</b>	<b>225,498,996</b>	<b>95,973,842</b>	<b>62,372</b>	<b>96,036,214</b>
	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
	<b>TOTAL PRODUCTION EXPENSES</b>	<b>168,477,780</b>	<b>1,245,615</b>	<b>169,723,395</b>	<b>115,381,636</b>	<b>850,855</b>	<b>116,232,491</b>	<b>53,096,144</b>	<b>394,760</b>	<b>53,490,904</b>
	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
	<b>TOTAL UNDERGROUND STORAGE OPER EXP</b>	<b>0</b>	<b>1,349,214</b>	<b>1,349,214</b>	<b>0</b>	<b>951,601</b>	<b>951,601</b>	<b>0</b>	<b>397,613</b>	<b>397,613</b>
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
	<b>TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA</b>	<b>0</b>	<b>886,109</b>	<b>886,109</b>	<b>0</b>	<b>624,973</b>	<b>624,973</b>	<b>0</b>	<b>261,136</b>	<b>261,136</b>
	<b>TOTAL UNDERGROUND STORAGE EXPENSES</b>	<b>0</b>	<b>2,235,323</b>	<b>2,235,323</b>	<b>0</b>	<b>1,576,574</b>	<b>1,576,574</b>	<b>0</b>	<b>658,749</b>	<b>658,749</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	DISTRIBUTION EXPENSES:									
	OPERATION									
3	870000 Supervision & Engineering	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

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	189,039	189,039	0	125,202	125,202	0	63,837	63,837
2	902000	Meter Reading Expenses	1,988,351	81,558	2,069,909	1,811,787	54,017	1,865,804	176,564	27,541	204,105
2	903XXX	Customer Records & Collection Expenses	1,082,720	4,775,927	5,858,647	749,958	3,163,144	3,913,102	332,762	1,612,783	1,945,545
2	904000	Uncollectible Accounts	0	1,995,060	1,995,060	0	1,321,348	1,321,348	0	673,712	673,712
2	905000	Misc Customer Accounts	0	150,567	150,567	0	99,722	99,722	0	50,845	50,845
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>3,071,071</b>	<b>7,192,151</b>	<b>10,263,222</b>	<b>2,561,745</b>	<b>4,763,433</b>	<b>7,325,178</b>	<b>509,326</b>	<b>2,428,718</b>	<b>2,938,044</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
G-908	908XXX	Customer Assistance Expenses	10,119,530	108,501	10,228,031	8,738,768	71,861	8,810,629	1,380,762	36,640	1,417,402
2	909000	Advertising	1,409	666,149	667,558	238	441,197	441,435	1,171	224,952	226,123
2	910000	Misc Customer Service & Info Exp	0	167,571	167,571	0	110,984	110,984	0	56,587	56,587
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>10,120,939</b>	<b>942,221</b>	<b>11,063,160</b>	<b>8,739,006</b>	<b>624,042</b>	<b>9,363,048</b>	<b>1,381,933</b>	<b>318,179</b>	<b>1,700,112</b>
<b>SALES EXPENSES:</b>											
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
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>									
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
	<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>	<b>1,444,496</b>	<b>18,480,454</b>	<b>19,924,950</b>	<b>1,120,232</b>	<b>12,989,357</b>	<b>14,109,589</b>	<b>324,264</b>	<b>5,491,097</b>	<b>5,815,361</b>
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
	<b>TOTAL A&amp;G DEPR/AMRT/NON-FIT TAXES</b>	<b>535,860</b>	<b>8,876,942</b>	<b>9,412,802</b>	<b>327,099</b>	<b>6,239,336</b>	<b>6,566,435</b>	<b>208,761</b>	<b>2,637,606</b>	<b>2,846,367</b>
	<b>TOTAL ADMIN &amp; GENERAL EXPENSES</b>	<b>1,980,356</b>	<b>27,357,396</b>	<b>29,337,752</b>	<b>1,447,331</b>	<b>19,228,693</b>	<b>20,676,024</b>	<b>533,025</b>	<b>8,128,703</b>	<b>8,661,728</b>
	<b>TOTAL EXPENSES BEFORE FIT</b>	<b>230,004,191</b>	<b>42,827,920</b>	<b>272,832,111</b>	<b>162,058,540</b>	<b>29,608,805</b>	<b>191,667,345</b>	<b>67,945,651</b>	<b>13,219,115</b>	<b>81,164,766</b>
	<b>NET OPERATING INCOME (LOSS) BEFORE FIT</b>			<b>48,703,099</b>			<b>33,831,651</b>			<b>14,871,448</b>
G-FIT	FEDERAL INCOME TAX			2,055,116			1,945,411			109,705
G-FIT	DEFERRED FEDERAL INCOME TAX			11,743,539			7,646,153			4,097,386
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(22,376)			(16,072)			(6,304)
	<b>GAS NET OPERATING INCOME (LOSS)</b>			<b>34,926,820</b>			<b>24,256,159</b>			<b>10,670,661</b>

RESULTS OF OPERATIONS	Report ID:
<b>GAS OPERATING STATEMENT</b>	<b>G-OPS-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.530%		29.470%		
G-ALL 2	Number of Customers		100.000%		66.231%		33.769%		
G-ALL 3	Direct Distribution Operating Expense		100.000%		66.490%		33.510%		
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:
<b>GAS ALLOCATION OF OTHER REVENUE</b>	<b>G-495-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	55,242	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:
<b>ALLOCATION OF PURCHASED GAS COSTS</b>	<b>G-804-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	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
		<b>TOTAL PURCHASED GAS COSTS</b>	<b>169,784,866</b>	<b>0</b>	<b>169,784,866</b>	<b>116,003,837</b>	<b>0</b>	<b>116,003,837</b>	<b>53,781,029</b>	<b>0</b>	<b>53,781,029</b>

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:
<b>ALLOCATION OF ACCOUNT 908</b>	<b>G-908-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	257,414	108,501	365,915	205,043	71,861	276,904	52,371	36,640	89,011
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 Unbillec	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	71,861	8,810,629	1,380,762	36,640	1,417,402

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: <b>G-INT-12E</b>
<b>INTEREST DEDUCTION FOR FIT--GAS NORTH</b>	
For Twelve Months Ended April 30, 2017 Ending Balance 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	444,265,451	302,589,467	141,675,984
	Interest Deduction for FIT Calculation	12,348,901	8,430,143	3,918,758
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>G-FIT-12E</b>
<b>FEDERAL INCOME TAXES--GAS</b>	
For Twelve Months Ended April 30, 2017 Ending Balance 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	159,716,859	70,256,300
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	33,831,651	14,871,448
G-INT	Less: Interest Expense	12,348,901	8,430,143	3,918,758
G-SCM	Schedule M Adjustments	(30,482,439)	(19,843,192)	(10,639,247)
	Taxable Net Operating Income	5,871,759	5,558,316	313,443
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	2,055,116	1,945,411	109,705
G-DTE	Deferred FIT	11,743,539	7,646,153	4,097,386
99	411400 Amortized Investment Tax Credit	(22,376)	(16,072)	(6,304)
	Total FIT/Deferred FIT & ITC	13,776,279	9,575,492	4,200,787
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  
Ending Balance Basis

Report ID:  
**G-SCM-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	15,500,165	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	400,114	400,114	0	188,436	188,436
2	997002	Injuries and Damages	0	6,800	6,800	0	4,504	4,504	0	2,296	2,296
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	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	198,712	198,712	0	93,584	93,584
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	(7,063,426)	(7,063,426)	0	(3,326,562)	(3,326,562)
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	(356,167)	(356,167)	0	(167,739)	(167,739)
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	154,731	154,731	0	78,892	78,892
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	(4,926,646)	(4,926,646)	0	(2,320,233)	(2,320,233)
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
		<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>29,021,140</b>	<b>(56,430,177)</b>	<b>(30,482,439)</b>	<b>18,151,847</b>	<b>(37,995,039)</b>	<b>(19,843,192)</b>	<b>7,795,891</b>	<b>(18,435,138)</b>	<b>(10,639,247)</b>

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%	68.390%	31.610%
G-ALL	11	Book Depreciation	100.000%	67.755%	32.245%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.983%	32.017%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID: <b>G-DTE-12E</b>
<b>DEFERRED INCOME TAX EXPENSE--GAS</b>	
For Twelve Months Ended April 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	15,550,818	10,470,521	5,080,297
99	410100	Deferred Federal Income Tax Exp	(3,583,503)	(2,659,817)	(923,686)
		<b>SUBTOTAL</b>	<b>11,967,315</b>	<b>7,810,704</b>	<b>4,156,611</b>
14	411100	Deferred Federal Income Tax Expense - Allocated	(150,574)	(101,383)	(49,191)
99	411100	Deferred Federal Income Tax Exp	(73,202)	(63,168)	(10,034)
		<b>SUBTOTAL</b>	<b>(223,776)</b>	<b>(164,551)</b>	<b>(59,225)</b>
		<b>Total Deferred Federal Income Tax Expense</b>	<b>11,743,539</b>	<b>7,646,153</b>	<b>4,097,386</b>

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.331%	32.669%
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  
 Ending Balance Basis

Report ID:  
**G-OTX-12E**

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  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
4	303000	Misc Intangible Plant (303000)	1,802,199	1,879,824	3,682,023	1,022,594	1,321,272	2,343,866	779,605	558,552	1,338,157
4	3031XX	Misc Intangible IT Plant (3031XX)	21,233	36,496,655	36,517,888	0	25,652,404	25,652,404	21,233	10,844,251	10,865,484
		TOTAL INTANGIBLE PLANT	1,823,432	38,376,479	40,199,911	1,022,594	26,973,676	27,996,270	800,838	11,402,803	12,203,641
		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	2,177,995	2,177,995	0	1,536,140	1,536,140	0	641,855	641,855
1	352XXX	Wells	0	18,948,828	18,948,828	0	13,364,608	13,364,608	0	5,584,220	5,584,220
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	12,301,509	12,301,509	0	8,676,254	8,676,254	0	3,625,255	3,625,255
1	355000	Measuring & Regulating Equipment	0	972,264	972,264	0	685,738	685,738	0	286,526	286,526
1	356000	Purification Equipment	0	403,713	403,713	0	284,739	284,739	0	118,974	118,974
1	357000	Other Equipment	0	2,267,326	2,267,326	0	1,599,145	1,599,145	0	668,181	668,181
		TOTAL UNDERGROUND STORAGE PLANT	0	39,395,607	39,395,607	0	27,783,747	27,783,747	0	11,611,860	11,611,860
		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	918,035	0	918,035	553,296	0	553,296	364,739	0	364,739
6	376000	Mains	306,572,803	2,512,521	309,085,324	201,450,928	1,718,313	203,169,241	105,121,875	794,208	105,916,083
6	378000	Measuring & Reg Station Equip-General	5,663,711	127,100	5,790,811	3,439,032	86,924	3,525,956	2,224,679	40,176	2,264,855
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	219,185,736	0	219,185,736	149,244,071	0	149,244,071	69,941,665	0	69,941,665
6	381000	Meters	76,703,740	0	76,703,740	53,072,202	0	53,072,202	23,631,538	0	23,631,538
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	619,538,435	2,639,621	622,178,056	412,894,446	1,805,237	414,699,683	206,643,989	834,384	207,478,373
		GENERAL PLANT									
4	389XXX	Land & Land Rights	2,813,457	2,099,361	4,912,818	2,716,432	1,475,578	4,192,010	97,025	623,783	720,808
4	390XXX	Structures & Improvements	5,413,292	22,643,642	28,056,934	3,829,865	15,915,537	19,745,402	1,583,427	6,728,105	8,311,532
4	391XXX	Office Furniture & Equipment	111,379	12,904,379	13,015,758	92,495	9,070,101	9,162,596	18,884	3,834,278	3,853,162
4	392XXX	Transportation Equipment	11,089,392	2,433,367	13,522,759	8,489,408	1,710,341	10,199,749	2,599,984	723,026	3,323,010
4	393000	Stores Equipment	149,462	887,774	1,037,236	117,009	623,990	740,999	32,453	263,784	296,237
4	394000	Tools, Shop & Garage Equipment	2,417,139	5,497,352	7,914,491	1,880,908	3,863,924	5,744,832	536,231	1,633,428	2,169,659
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	2,431,413	11,797,059	14,228,472	1,097,411	8,291,799	9,389,210	1,334,002	3,505,260	4,839,262
4	398000	Miscellaneous Equipment	1,995	79,869	81,864	1,106	56,138	57,244	889	23,731	24,620
		TOTAL GENERAL PLANT	27,745,133	59,710,503	87,455,636	20,701,490	41,968,723	62,670,213	7,043,643	17,741,780	24,785,423

**RESULTS OF OPERATIONS**  
**GAS UTILITY PLANT**  
For Twelve Months Ended April 30, 2017  
Ending Balance Basis

Report ID:  
**G-PLT-12E**

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		TOTAL PLANT IN SERVICE	649,107,000	140,122,210	789,229,210	434,618,530	98,531,383	533,149,913	214,488,470	41,590,827	256,079,297
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,860,708)	(14,860,708)	0	(10,481,257)	(10,481,257)	0	(4,379,451)	(4,379,451)
G-ADEP		Distribution Plant	(204,081,817)	(1,693,388)	(205,775,205)	(134,158,016)	(1,158,108)	(135,316,124)	(69,923,801)	(535,280)	(70,459,081)
G-ADEP		General Plant	(9,167,081)	(17,148,026)	(26,315,107)	(6,390,153)	(12,052,833)	(18,442,986)	(2,776,928)	(5,095,193)	(7,872,121)
		TOTAL ACCUMULATED DEPRECIATION	(213,248,898)	(33,702,122)	(246,951,020)	(140,548,169)	(23,692,198)	(164,240,367)	(72,700,729)	(10,009,924)	(82,710,653)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(251,144)	(451,402)	(702,546)	(174,716)	(317,277)	(491,993)	(76,428)	(134,125)	(210,553)
G-AAMT		Misc IT Intangible Plant - 3031XX	(13,128)	(10,356,070)	(10,369,198)	0	(7,278,971)	(7,278,971)	(13,128)	(3,077,099)	(3,090,227)
G-AAMT		Underground Storage	0	(240,390)	(240,390)	0	(169,547)	(169,547)	0	(70,843)	(70,843)
G-AAMT		General Plant - 390200, 396200	0	0	0	0	0	0	0	0	0
		TOTAL ACCUMULATED AMORTIZATION	(264,272)	(11,047,862)	(11,312,134)	(174,716)	(7,765,795)	(7,940,511)	(89,556)	(3,282,067)	(3,371,623)
		TOTAL ACCUMULATED DEPR/AMORT	(213,513,170)	(44,749,984)	(258,263,154)	(140,722,885)	(31,457,993)	(172,180,878)	(72,790,285)	(13,291,991)	(86,082,276)
		NET GAS UTILITY PLANT before DFIT	435,593,830	95,372,226	530,966,056	293,895,645	67,073,390	360,969,035	141,698,185	28,298,836	169,997,021
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(101,082,013)	(101,082,013)	0	(68,718,585)	(68,718,585)	0	(32,363,428)	(32,363,428)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(16,700,565)	(16,700,565)	0	(11,734,760)	(11,734,760)	0	(4,965,805)	(4,965,805)
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	(802,132)	(802,132)	0	(545,313)	(545,313)	0	(256,819)	(256,819)
		TOTAL ACCUMULATED DFIT	0	(118,584,710)	(118,584,710)	0	(80,998,658)	(80,998,658)	0	(37,586,052)	(37,586,052)
		NET GAS UTILITY PLANT	435,593,830	(23,212,484)	412,381,346	293,895,645	(13,925,268)	279,970,377	141,698,185	(9,287,216)	132,410,969

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)	100.000%	67.983%	32.017%

RESULTS OF OPERATIONS	Report ID:
<b>ADJUSTMENTS TO NET GAS UTILITY PLANT</b>	<b>G-APL-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis:	Account Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
G-PLT	NET GAS PLANT IN SERVICE	435,593,830	(23,212,484)	412,381,346	293,895,645	(13,925,268)	279,970,377	141,698,185	(9,287,216)	132,410,969
	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	2,912,108	2,912,108	0	2,053,910	2,053,910	0	858,198	858,198
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(535,873)	0	(535,873)	(535,873)	0	(535,873)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	3,157,700	0	3,157,700	3,157,700	0	3,157,700	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(1,105,195)	0	(1,105,195)	(1,105,195)	0	(1,105,195)	0	0	0
C-WKC	Working Capital	15,018,233	6,787,300	21,805,533	15,018,233	0	15,018,233	0	6,787,300	6,787,300
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	16,453,633	15,430,472	31,884,105	16,523,061	6,096,029	22,619,090	(69,428)	9,334,443	9,265,015
	NET RATE BASE	452,047,463	(7,782,012)	444,265,451	310,418,706	(7,829,239)	302,589,467	141,628,757	47,227	141,675,984

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:
<b>GAS-NORTH DEPRECIATION EXPENSE</b>	<b>G-DEPX-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
	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											
<b>Total Electric Production</b>		<b>28,641,488</b>	<b>28,641,488</b>											
<b>Electric Transmission</b>														
	ED-AN	11,994,672	11,994,672											
<b>Total Electric Transmission</b>		<b>11,994,672</b>	<b>11,994,672</b>											
<b>Electric Distribution</b>														
	ED-AN	43,829	43,829											
	ED-ID	16,430,390	16,430,390											
	ED-WA	28,476,538	28,476,538											
<b>Total Electric Distribution</b>		<b>44,950,757</b>	<b>44,950,757</b>											
<b>Gas Underground Storage</b>														
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										
<b>Total Gas Underground Storage</b>		<b>856,647</b>	<b>725,919</b>	<b>130,728</b>		<b>725,919</b>	<b>725,919</b>		<b>511,991</b>	<b>511,991</b>		<b>213,928</b>	<b>213,928</b>	
<b>Gas Distribution</b>														
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										
<b>Total Gas Distribution</b>		<b>21,897,636</b>	<b>15,115,832</b>	<b>6,781,804</b>	<b>15,017,124</b>	<b>98,708</b>	<b>15,115,832</b>	<b>10,044,949</b>	<b>67,506</b>	<b>10,112,455</b>	<b>4,972,175</b>	<b>31,202</b>	<b>5,003,377</b>	
<b>General Plant</b>														
	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										
<b>Total General Plant</b>		<b>24,146,185</b>	<b>17,636,919</b>	<b>4,559,875</b>	<b>1,949,391</b>	<b>439,111</b>	<b>4,120,764</b>	<b>4,559,875</b>	<b>302,237</b>	<b>2,896,361</b>	<b>3,198,598</b>	<b>136,874</b>	<b>1,224,403</b>	<b>1,361,277</b>
<b>Total Depreciation Expense</b>		<b>132,487,385</b>	<b>103,223,836</b>	<b>20,401,626</b>	<b>8,861,923</b>	<b>15,456,235</b>	<b>4,945,391</b>	<b>20,401,626</b>	<b>10,347,186</b>	<b>3,475,858</b>	<b>13,823,044</b>	<b>5,109,049</b>	<b>1,469,533</b>	<b>6,578,582</b>

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:
<b>GAS-NORTH AMORTIZATION EXPENSE</b>	<b>G-AMTX-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
Franchises (302000) ED-AN	918,401	918,401												
Misc Intangible Plt (303000) ED-AN	243,677	243,677												
<b>Total Production/Transmission</b>	<b>1,162,078</b>	<b>1,162,078</b>												
<b>Distribution</b>														
Franchises (302000) ED-WA	24,153	24,153												
Misc Intangible Plt (303000) ED-WA	4,615	4,615												
<b>Total Distribution</b>	<b>28,768</b>	<b>28,768</b>												
<b>General Plant - 303000</b>														
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										
<b>Total General Plant - 303000</b>	<b>652,641</b>	<b>428,783</b>	<b>164,413</b>	<b>59,445</b>	<b>39,804</b>	<b>124,609</b>	<b>164,413</b>	<b>24,862</b>	<b>87,584</b>	<b>112,446</b>	<b>14,942</b>	<b>37,025</b>	<b>51,967</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
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										
<b>Total Miscellaneous IT Intangible Plant - 3031XX</b>	<b>23,555,168</b>	<b>16,832,307</b>	<b>4,633,428</b>	<b>2,089,433</b>	<b>4,128</b>	<b>4,629,300</b>	<b>4,633,428</b>	<b>3,253,796</b>	<b>3,253,796</b>	<b>3,253,796</b>	<b>4,128</b>	<b>1,375,504</b>	<b>1,379,632</b>	
<b>Gas Underground Storage</b>														
1 GD-AN	227		227			227	227		160	160		67	67	
<b>Total Gas Underground Storage</b>	<b>227</b>		<b>227</b>			<b>227</b>	<b>227</b>		<b>160</b>	<b>160</b>		<b>67</b>	<b>67</b>	
<b>General Plant - 390200, 396200</b>														
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										
<b>Total General Plant- 390200, 396200</b>	<b>58,106</b>	<b>54,813</b>	<b>2,269</b>	<b>1,024</b>		<b>2,269</b>	<b>2,269</b>		<b>1,595</b>	<b>1,595</b>		<b>674</b>	<b>674</b>	
<b>Total Amortization Expense</b>	<b>25,456,988</b>	<b>18,506,749</b>	<b>4,800,337</b>	<b>2,149,902</b>	<b>43,932</b>	<b>4,756,405</b>	<b>4,800,337</b>	<b>24,862</b>	<b>3,343,135</b>	<b>3,367,997</b>	<b>19,070</b>	<b>1,413,270</b>	<b>1,432,340</b>	

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:
<b>GAS-NORTH ACCUMULATED DEPRECIATION</b>	<b>G-ADEP-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Electric Production</b>													
	Steam (ED-AN)	(297,903,161)	(297,903,161)										
	Hydro (ED-AN)	(125,558,725)	(125,558,725)										
	Other (ED-AN)	(112,969,370)	(112,969,370)										
<b>Total Electric Production</b>	<b>(536,431,256)</b>	<b>(536,431,256)</b>											
<b>Electric Transmission</b>													
	ED-AN	(208,635,057)	(208,635,057)										
<b>Total Electric Transmission</b>	<b>(208,635,057)</b>	<b>(208,635,057)</b>											
<b>Electric Distribution</b>													
	ED-AN	(94,428)	(94,428)										
	ED-ID	(194,511,028)	(194,511,028)										
	ED-WA	(309,893,178)	(309,893,178)										
<b>Total Electric Distribution</b>	<b>(504,498,634)</b>	<b>(504,498,634)</b>											
<b>Gas Underground Storage</b>													
1	GD-AN	(14,860,708)	(14,860,708)			(14,860,708)	(14,860,708)		(10,481,257)	(10,481,257)		(4,379,451)	(4,379,451)
	GD-OR	(920,677)		(920,677)									
<b>Total Gas Underground Storage</b>	<b>(15,781,385)</b>		<b>(14,860,708)</b>	<b>(920,677)</b>		<b>(14,860,708)</b>	<b>(14,860,708)</b>		<b>(10,481,257)</b>	<b>(10,481,257)</b>		<b>(4,379,451)</b>	<b>(4,379,451)</b>
<b>Gas Distribution</b>													
6	GD-AN	(1,693,388)	(1,693,388)			(1,693,388)	(1,693,388)		(1,158,108)	(1,158,108)		(535,280)	(535,280)
	GD-ID	(69,923,801)	(69,923,801)		(69,923,801)	(69,923,801)					(69,923,801)		(69,923,801)
	GD-WA	(134,158,016)	(134,158,016)		(134,158,016)	(134,158,016)	(134,158,016)						
	GD-OR	(103,753,654)		(103,753,654)									
<b>Total Gas Distribution</b>	<b>(309,528,859)</b>		<b>(205,775,205)</b>	<b>(103,753,654)</b>	<b>(204,081,817)</b>	<b>(1,693,388)</b>	<b>(205,775,205)</b>	<b>(134,158,016)</b>	<b>(1,158,108)</b>	<b>(135,316,124)</b>	<b>(69,923,801)</b>	<b>(535,280)</b>	<b>(70,459,081)</b>
<b>General Plant</b>													
	ED-AN	(46,502,411)	(46,502,411)										
	ED-ID	(9,042,303)	(9,042,303)										
	ED-WA	(17,767,354)	(17,767,354)										
7,4	CD-AA	(51,030,562)	(35,888,774)	(10,433,198)	(4,708,590)	(10,433,198)	(10,433,198)		(7,333,182)	(7,333,182)		(3,100,016)	(3,100,016)
9,4	CD-AN	(11,604,964)	(9,029,707)	(2,575,257)		(2,575,257)	(2,575,257)		(1,810,071)	(1,810,071)		(765,186)	(765,186)
9	CD-ID	(5,736,307)	(4,463,363)	(1,272,944)		(1,272,944)	(1,272,944)				(1,272,944)		(1,272,944)
9	CD-WA	(3,770,498)	(2,933,787)	(836,711)		(836,711)	(836,711)	(836,711)		(836,711)			
8,4	GD-AA	(2,251,583)		(1,543,640)	(707,943)	(1,543,640)	(1,543,640)		(1,084,978)	(1,084,978)		(458,662)	(458,662)
4	GD-AN	(2,595,931)	(2,595,931)			(2,595,931)	(2,595,931)		(1,824,602)	(1,824,602)		(771,329)	(771,329)
	GD-ID	(1,503,984)	(1,503,984)			(1,503,984)	(1,503,984)				(1,503,984)		(1,503,984)
	GD-WA	(5,553,442)	(5,553,442)			(5,553,442)	(5,553,442)	(5,553,442)		(5,553,442)			
	GD-OR	(4,709,590)		(4,709,590)									
<b>Total General Plant</b>	<b>(162,068,929)</b>	<b>(125,627,699)</b>	<b>(26,315,107)</b>	<b>(10,126,123)</b>	<b>(9,167,081)</b>	<b>(17,148,026)</b>	<b>(26,315,107)</b>	<b>(6,390,153)</b>	<b>(12,052,833)</b>	<b>(18,442,986)</b>	<b>(2,776,928)</b>	<b>(5,095,193)</b>	<b>(7,872,121)</b>
<b>Total Accumulated Depreciation</b>	<b>(1,736,944,120)</b>	<b>(1,375,192,646)</b>	<b>(246,951,020)</b>	<b>(114,800,454)</b>	<b>(213,248,898)</b>	<b>(33,702,122)</b>	<b>(246,951,020)</b>	<b>(140,548,169)</b>	<b>(23,692,198)</b>	<b>(164,240,367)</b>	<b>(72,700,729)</b>	<b>(10,009,924)</b>	<b>(82,710,653)</b>

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  
Ending Balance Basis

Report ID:  
**G-AAMT-12E**

AVISTA UTILITIES

Ref/Basis	System	Total	Assigned or	Assigned or	Assigned or	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
			Allocated to Electric	Allocated to Gas-North	Allocated to Gas-South	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>															
	Franchises (302000)	ED-AN	(10,447,488)	(10,447,488)											
	Misc Intangible Plt (303000)	ED-AN	(1,460,348)	(1,460,348)											
<b>Total Production/Transmission</b>			<b>(11,907,836)</b>	<b>(11,907,836)</b>											
<b>Distribution</b>															
	Franchises (302000)	ED-WA	(177,439)	(177,439)											
	Misc Intangible Plt (303000)	ED-WA	(32,896)	(32,896)											
<b>Total Distribution</b>			<b>(210,335)</b>	<b>(210,335)</b>											
<b>General Plant - 303000</b>															
7,4		CD-AA	(2,109,889)	(1,483,843)	(431,367)	(194,679)		(431,367)	(431,367)		(303,195)	(303,195)		(128,172)	(128,172)
9,4		CD-AN	(90,283)	(70,248)	(20,035)			(20,035)	(20,035)		(14,082)	(14,082)		(5,953)	(5,953)
		GD-ID	(76,428)		(76,428)		(76,428)	(76,428)					(76,428)		(76,428)
		GD-WA	(174,716)		(174,716)		(174,716)	(174,716)		(174,716)		(174,716)			(174,716)
		GD-OR	(83,307)			(83,307)									(83,307)
<b>Total General Plant - 303000</b>			<b>(2,534,623)</b>	<b>(1,554,091)</b>	<b>(702,546)</b>	<b>(277,986)</b>	<b>(251,144)</b>	<b>(451,402)</b>	<b>(702,546)</b>	<b>(174,716)</b>	<b>(317,277)</b>	<b>(491,993)</b>	<b>(76,428)</b>	<b>(134,125)</b>	<b>(210,553)</b>
<b>Miscellaneous IT Intangible Plant - 3031XX</b>															
7,4		CD-AA	(49,226,840)	(34,620,253)	(10,064,427)	(4,542,160)		(10,064,427)	(10,064,427)		(7,073,984)	(7,073,984)		(2,990,443)	(2,990,443)
9,4		CD-AN	(40,631)	(31,615)	(9,016)			(9,016)	(9,016)		(6,337)	(6,337)		(2,679)	(2,679)
9		CD-ID	(59,160)	(46,032)	(13,128)		(13,128)	(13,128)					(13,128)		(13,128)
		ED-AN	(1,624,539)	(1,624,539)											
		ED-ID	0	0											
		ED-WA	(2,748,875)	(2,748,875)											
8,4		GD-AA	(412,245)		(282,627)	(129,618)		(282,627)	(282,627)		(198,650)	(198,650)		(83,977)	(83,977)
4		GD-AN	0		0			0	0		0	0		0	0
		GD-OR	0			0									0
<b>Total Miscellaneous IT Intangible Plant - 3031</b>			<b>(54,112,290)</b>	<b>(39,071,314)</b>	<b>(10,369,198)</b>	<b>(4,671,778)</b>	<b>(13,128)</b>	<b>(10,356,070)</b>	<b>(10,369,198)</b>		<b>(7,278,971)</b>	<b>(7,278,971)</b>	<b>(13,128)</b>	<b>(3,077,099)</b>	<b>(3,090,227)</b>
<b>Gas Underground Storage</b>															
1		GD-AN	(240,390)		(240,390)			(240,390)	(240,390)		(169,547)	(169,547)		(70,843)	(70,843)
<b>Total Gas Underground Storage</b>			<b>(240,390)</b>		<b>(240,390)</b>			<b>(240,390)</b>	<b>(240,390)</b>		<b>(169,547)</b>	<b>(169,547)</b>		<b>(70,843)</b>	<b>(70,843)</b>
<b>General Plant - 390200, 396200</b>															
7,4		CD-AA	0	0	0	0		0	0		0	0		0	0
9		CD-ID	0	0	0		0	0	0		0	0		0	0
9		CD-WA	0	0	0		0	0	0		0	0		0	0
4		ED-AN	(64,906)	(64,906)											
		ED-WA	0	0											
		GD-WA	0		0		0	0	0		0	0		0	0
		GD-OR	0			0									0
<b>Total General Plant - 390200, 396200</b>			<b>(64,906)</b>	<b>(64,906)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Accumulated Amortization</b>			<b>(69,070,380)</b>	<b>(52,808,482)</b>	<b>(11,312,134)</b>	<b>(4,949,764)</b>	<b>(264,272)</b>	<b>(11,047,862)</b>	<b>(11,312,134)</b>	<b>(174,716)</b>	<b>(7,765,795)</b>	<b>(7,940,511)</b>	<b>(89,556)</b>	<b>(3,282,067)</b>	<b>(3,371,623)</b>

**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%			

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,518,764	0	0	0	0	2,518,764	0	0	2,518,764	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	9,936,581	0	0	6,988,199	6,988,199	0	0	2,031,534	2,031,534	0	916,848	916,848
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
	<b>TOTAL ACCOUNT</b>	<b>15,336,186</b>	<b>706,699</b>	<b>702,479</b>	<b>7,248,798</b>	<b>8,657,976</b>	<b>2,716,432</b>	<b>97,025</b>	<b>2,099,361</b>	<b>4,912,818</b>	<b>848,544</b>	<b>916,848</b>	<b>1,765,392</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	8,018,218	1,052,423	2,409,238	4,556,557	8,018,218	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,252,956	0	0	0	0	2,252,956	0	0	2,252,956	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	99,184,900	0	0	69,754,756	69,754,756	0	0	20,278,353	20,278,353	0	9,151,791	9,151,791
9	CD-WA / ID / AN	24,900,295	5,529,164	5,552,018	8,293,488	19,374,670	1,576,909	1,583,427	2,365,289	5,525,625	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>138,000,449</b>	<b>6,581,587</b>	<b>7,961,256</b>	<b>82,604,801</b>	<b>97,147,644</b>	<b>3,829,865</b>	<b>1,583,427</b>	<b>22,643,642</b>	<b>28,056,934</b>	<b>3,644,080</b>	<b>9,151,791</b>	<b>12,795,871</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
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	60,899,653	0	0	42,829,508	42,829,508	0	0	12,450,934	12,450,934	0	5,619,211	5,619,211
9	CD-WA / ID / AN	625,187	324,317	66,212	95,922	486,451	92,495	18,884	27,357	138,736	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>68,889,782</b>	<b>1,354,058</b>	<b>66,212</b>	<b>48,642,179</b>	<b>50,062,449</b>	<b>92,495</b>	<b>18,884</b>	<b>12,904,380</b>	<b>13,015,759</b>	<b>0</b>	<b>5,811,574</b>	<b>5,811,574</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	39,415,467	18,696,245	7,667,787	13,051,435	39,415,467	0	0	0	0	0	0	0
99	GD-WA / ID / AN	11,957,576	0	0	0	0	7,895,480	2,365,911	1,696,185	11,957,576	0	0	0
99	GD-OR / AS	4,075,925	0	0	0	0	0	0	0	0	4,075,925	0	4,075,925
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	6,237,684	2,082,511	820,739	1,950,230	4,853,480	593,929	234,073	556,202	1,384,204	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>62,571,855</b>	<b>20,778,756</b>	<b>8,488,526</b>	<b>15,624,210</b>	<b>44,891,492</b>	<b>8,489,409</b>	<b>2,599,984</b>	<b>2,433,367</b>	<b>13,522,760</b>	<b>4,075,925</b>	<b>81,678</b>	<b>4,157,603</b>

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>COMMON GENERAL PLANT</b>	<b>C-GPL-12E</b>
For Twelve Months Ended April 30, 2017	
Ending Balance Basis	

AVISTA UTILITIES  
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total	
	393000	Stores Equipment													
99		ED-WA / ID / AN	399,250	10,461	14,363	374,426	399,250	0	0	0	0	0	0	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	4,276,853	101,156	113,791	3,112,829	3,327,776	28,850	32,453	887,774	949,077	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>4,812,740</b>	<b>111,617</b>	<b>128,154</b>	<b>3,487,255</b>	<b>3,727,026</b>	<b>117,010</b>	<b>32,453</b>	<b>887,774</b>	<b>1,037,237</b>	<b>48,477</b>	<b>0</b>	<b>48,477</b>	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	4,058,115	808,146	249,881	3,000,088	4,058,115	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,580,943	0	0	0	0	1,876,718	320,550	383,675	2,580,943	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	3,387,838	0	0	0	0	0	0	2,322,634	2,322,634	0	1,065,204	1,065,204	
7		CD-AA	13,429,576	0	0	9,444,752	9,444,752	0	0	2,745,677	2,745,677	0	1,239,147	1,239,147	
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	
		<b>TOTAL ACCOUNT</b>	<b>25,571,253</b>	<b>822,838</b>	<b>1,006,129</b>	<b>12,603,908</b>	<b>14,432,875</b>	<b>1,880,908</b>	<b>536,231</b>	<b>5,497,352</b>	<b>7,914,491</b>	<b>919,536</b>	<b>2,304,351</b>	<b>3,223,887</b>	
	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	
		<b>TOTAL ACCOUNT</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>74,901</b>	<b>74,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	1,113,707	210,583	26,627	876,497	1,113,707	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	
		<b>TOTAL ACCOUNT</b>	<b>1,839,389</b>	<b>211,886</b>	<b>27,043</b>	<b>1,147,528</b>	<b>1,386,457</b>	<b>15,117</b>	<b>4,928</b>	<b>308,436</b>	<b>328,481</b>	<b>40,917</b>	<b>83,534</b>	<b>124,451</b>	

<b>RESULTS OF OPERATIONS</b> <b>COMMON GENERAL PLANT</b> For Twelve Months Ended April 30, 2017 Ending Balance Basis	Report ID: <b>C-GPL-12E</b>
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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	
	396XXX	Power Operated Equipment													
99		ED-WA / ID / AN	31,807,310	14,505,974	9,427,928	7,873,408	31,807,310	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	
		<b>TOTAL ACCOUNT</b>	<b>37,612,763</b>	<b>14,758,140</b>	<b>9,736,841</b>	<b>8,668,363</b>	<b>33,163,344</b>	<b>2,461,739</b>	<b>835,821</b>	<b>1,059,262</b>	<b>4,356,822</b>	<b>43,834</b>	<b>48,763</b>	<b>92,597</b>	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	64,145,572	12,019,719	6,218,889	45,906,964	64,145,572	0	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	44,080,048	0	0	31,000,616	31,000,616	0	0	9,012,166	9,012,166	0	4,067,266	4,067,266	
9		CD-WA / ID / AN	15,120,588	1,444,769	2,942,532	7,377,877	11,765,178	412,046	839,205	2,104,159	3,355,410	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>126,739,415</b>	<b>13,464,488</b>	<b>9,161,421</b>	<b>84,285,457</b>	<b>106,911,366</b>	<b>1,097,412</b>	<b>1,334,002</b>	<b>11,797,060</b>	<b>14,228,474</b>	<b>1,220,111</b>	<b>4,379,464</b>	<b>5,599,575</b>	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	149,694	0	6,846	142,848	149,694	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	385,235	0	0	270,928	270,928	0	0	78,761	78,761	0	35,546	35,546	
9		CD-WA / ID / AN	13,984	3,880	3,117	3,884	10,881	1,106	889	1,108	3,103	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>551,280</b>	<b>3,880</b>	<b>9,963</b>	<b>417,660</b>	<b>431,503</b>	<b>1,106</b>	<b>889</b>	<b>79,869</b>	<b>81,864</b>	<b>2,367</b>	<b>35,546</b>	<b>37,913</b>	
		<b>TOTAL GENERAL PLANT</b>	<b>482,000,013</b>	<b>58,793,949</b>	<b>37,288,024</b>	<b>264,805,060</b>	<b>360,887,033</b>	<b>20,701,493</b>	<b>7,043,644</b>	<b>59,710,503</b>	<b>87,455,640</b>	<b>10,843,791</b>	<b>22,813,549</b>	<b>33,657,340</b>	

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 <b>COMMON INTANGIBLE PLANT</b> For Twelve Months Ended April 30, 2017 Ending Balance Basis	Report ID: <b>C-IPL-12E</b>
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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	10,691,244	319,716	0	10,371,528	10,691,244	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	426,123	0	426,123	
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	
		<b>TOTAL ACCOUNT</b>	<b>22,097,532</b>	<b>319,716</b>	<b>0</b>	<b>16,840,726</b>	<b>17,160,442</b>	<b>1,022,594</b>	<b>779,605</b>	<b>1,879,823</b>	<b>3,682,022</b>	<b>426,123</b>	<b>828,945</b>	<b>1,255,068</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,790,011	3,998,180	0	3,791,831	7,790,011	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	68,155,350	0	0	47,932,295	47,932,295	0	0	13,934,361	13,934,361	0	6,288,694	
9		CD-WA / ID / AN	183,912	0	74,450	68,650	143,100	0	21,233	19,579	40,812	0	0	
		<b>TOTAL ACCOUNT</b>	<b>76,876,919</b>	<b>3,998,180</b>	<b>74,450</b>	<b>51,792,776</b>	<b>55,865,406</b>	<b>0</b>	<b>21,233</b>	<b>14,466,511</b>	<b>14,487,744</b>	<b>0</b>	<b>6,523,769</b>	<b>6,523,769</b>
	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	6,922,002	0	0	4,868,106	4,868,106	0	0	1,415,203	1,415,203	0	638,693	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>6,922,002</b>	<b>0</b>	<b>0</b>	<b>4,868,106</b>	<b>4,868,106</b>	<b>0</b>	<b>0</b>	<b>1,415,203</b>	<b>1,415,203</b>	<b>0</b>	<b>638,693</b>	<b>638,693</b>
	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	
		<b>TOTAL ACCOUNT</b>	<b>100,831,204</b>	<b>0</b>	<b>0</b>	<b>70,912,569</b>	<b>70,912,569</b>	<b>0</b>	<b>0</b>	<b>20,614,940</b>	<b>20,614,940</b>	<b>0</b>	<b>9,303,695</b>	<b>9,303,695</b>
		<b>TOTAL</b>	<b>206,727,657</b>	<b>4,317,896</b>	<b>74,450</b>	<b>144,414,177</b>	<b>148,806,523</b>	<b>1,022,594</b>	<b>800,838</b>	<b>38,376,477</b>	<b>40,199,909</b>	<b>426,123</b>	<b>17,295,102</b>	<b>17,721,225</b>

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: <b>C-DTX-12E</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended April 30, 2017 Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
	Deferred FIT - Common Plant (For Report APL)				
7	282900 CD-AA	(80,928,320)	(56,915,269)	(16,545,795)	(7,467,256)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(697,442)	(542,673)	(154,769)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(81,625,762)</u>	<u>(57,457,942)</u>	<u>(16,700,564)</u>	<u>(7,467,256)</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
<b>COMMON WORKING CAPITAL</b>
For Twelve Months Ended April 30, 2017
Ending Balance Basis

Report ID: <b>C-WKC-12E</b>
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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			3,242,555	3,242,555					3,242,555
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			(11)	(11)					(11)
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	87,368,152	40,420,927		127,789,079	72,349,919	33,633,627	15,018,233	6,787,300	
<b>TOTAL</b>		<b>87,368,152</b>	<b>40,420,927</b>	<b>3,242,544</b>	<b>131,031,623</b>	<b>72,349,919</b>	<b>33,633,627</b>	<b>15,018,233</b>	<b>6,787,300</b>	<b>3,242,544</b>

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						