

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	2,287,188	1,569,261	717,927
Adjustments			
Adjusted Gas Net Operating Income (Loss)	2,287,188	1,569,261	717,927
G-APL Gas Net Adjusted Rate Base	433,373,739	294,285,374	139,088,365
RATE OF RETURN	0.528%	0.533%	0.516%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
 For Month Ended October 31, 2016
 Average of Monthly Averages Basis

Report ID:
G-ALL-1A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	100.000%	70.660%	29.340%
2	Input	Number of Customers Percent	10-01-2016 thru 10-31-2016	237,972 100.000%	157,533 66.198%	80,439 33.802%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2016 thru 10-31-2016	1,331,513 100.000%	845,218 63.478%	486,295 36.522%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accounts 798 - 894		5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935		7,045,594	6,673,065	372,529
		Total		12,784,719	10,738,015	2,046,704
		Percentage		100.000%	83.991%	16.009%
		Direct Labor				
		Amount: Accounts 798 - 894		7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935		2,684,546	2,179,593	504,953
		Total		10,659,389	7,803,101	2,856,288
		Percentage		100.000%	73.204%	26.796%
		Total Number of Customers		235,378	155,972	79,406
		Percentage		100.000%	66.264%	33.736%
		Total Direct Plant		396,169,656	263,596,691	132,572,965
		Percentage		100.000%	66.536%	33.464%
4		Total Four Factor Allocators Percent		400.000%	289.996%	110.004%
				100.000%	72.499%	27.501%
6	Input	Actual Therms Purchased Percent	10-01-2016 thru 10-31-2016	16,700,329 100.000%	11,272,722 67.500%	5,427,607 32.500%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
	Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
	Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	XXXXXX
	Adjustments		0			
	Total		114,544,169	92,286,479	15,966,692	6,290,998
	Percentage		100.000%	80.569%	13.939%	5.492%
	Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
	Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
	Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	XXXXXX
	Total		87,619,611	64,757,717	16,013,554	6,848,340
	Percentage		100.000%	73.908%	18.276%	7.816%
	Number of Customers at		709,694	374,962	235,378	99,354
	Percentage		100.000%	52.834%	33.166%	14.000%
	Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
	Percentage		100.000%	77.995%	14.449%	7.556%
	Total Percentages		400.000%	285.306%	79.830%	34.864%
	Average (CD AA)		100.000%	71.326%	19.958%	8.716%

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RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		10,455,835	0	7,274,832	3,181,003
	Direct O & M Accts 901 - 935		9,194,411	0	6,419,305	2,775,106
	Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320	XXXXXX
	Total		21,152,566	0	15,196,457	5,956,109
	Percentage		100.000%	0.000%	71.842%	28.158%
	Direct Labor Accts 580 - 894		12,747,846	0	9,025,326	3,722,520
	Direct Labor Accts 901 - 935		1,617,630	0	158,227	1,459,403
	Direct Labor Accts 901 - 905 Utility 9 Only		3,545,970	0	3,545,970	XXXXXX
	Total		17,911,446	0	12,729,523	5,181,923
	Percentage		100.000%	0.000%	71.069%	28.931%
	Number of Customers at		334,732	0	235,378	99,354
	Percentage		100.000%	0.000%	70.318%	29.682%
	Net Direct Plant		642,075,757	0	419,325,758	222,749,999
	Percentage		100.000%	0.000%	65.308%	34.692%
	Total Percentages		400.000%	0.000%	278.538%	121.462%
	Average (GD AA)		100.000%	0.000%	69.634%	30.366%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input		01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Elec/Gas North 4-Factor					
	Direct O & M Accts 580 - 894		65,517,641	57,859,575	7,658,066	0
	Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
	Adjustments		0	0	0	0
	Total		103,042,542	88,584,963	14,457,579	0
	Percentage		100.000%	85.969%	14.031%	0.000%
	Direct Labor Accts 580 - 894		66,392,511	54,197,331	12,195,180	0
	Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
	Total		70,098,114	57,494,692	12,603,422	0
	Percentage		100.000%	82.020%	17.980%	0.000%
	Number of Customers at Percentage		610,340	374,962	235,378	0
			100.000%	61.435%	38.565%	0.000%
	Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
			100.000%	84.505%	15.495%	0.000%
	Total Percentages		400.000%	313.930%	86.070%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015	System	Washington	Idaho	
			222,800,448	152,719,401	70,081,047	
			100.000%	68.545%	31.455%	
11	Book Depreciation Percent	10-01-2016 thru 10-31-2016	1,667,560	1,135,726	531,834	
			100.000%	68.107%	31.893%	
12	Net Gas Plant (before DFIT) - AMA Percent	09-01-2016 thru 10-31-2016	511,618,297	346,157,526	165,460,771	
			100.000%	67.659%	32.341%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2016 thru 10-31-2016	56,291,476	40,906,468	15,385,008	
			100.000%	72.669%	27.331%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2016 thru 10-31-2016	-4,539,631	-3,033,472	-1,506,159	
			100.000%	66.822%	33.178%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2016	
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	6,956,790	0	6,956,790	4,819,539	0	4,819,539	2,137,251	0	2,137,251
99	4812XX Commercial - Firm & Interruptible	3,341,255	0	3,341,255	2,409,231	0	2,409,231	932,024	0	932,024
99	4813XX Industrial-Firm	207,081	0	207,081	122,149	0	122,149	84,932	0	84,932
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	12,387	0	12,387	11,149	0	11,149	1,238	0	1,238
99	499XXX Unbilled Revenue	4,826,590	0	4,826,590	3,292,717	0	3,292,717	1,533,873	0	1,533,873
TOTAL SALES TO ULTIMATE CUSTOMERS		15,344,103	0	15,344,103	10,654,785	0	10,654,785	4,689,318	0	4,689,318
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	9,376,449	0	9,376,449	6,329,103	0	6,329,103	3,047,346	0	3,047,346
4	488000 Miscellaneous Service Revenues	1,927	0	1,927	1,083	0	1,083	844	0	844
99	4893XX Transportation Revenues	370,887	0	370,887	327,351	0	327,351	43,536	0	43,536
99	493000 Rent from Gas Property	277	0	277	277	0	277	0	0	0
4	495XXX Other Gas Revenues	752,391	20,878	773,269	532,021	15,136	547,157	220,370	5,742	226,112
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES		10,501,931	20,878	10,522,809	7,189,835	15,136	7,204,971	3,312,096	5,742	3,317,838
TOTAL GAS REVENUES		25,846,034	20,878	25,866,912	17,844,620	15,136	17,859,756	8,001,414	5,742	8,007,156
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	15,189,260	0	15,189,260	10,318,698	0	10,318,698	4,870,562	0	4,870,562
99	808XXX Net Natural Gas Storage Transactions	286,937	0	286,937	193,683	0	193,683	93,254	0	93,254
99	811000 Gas Used for Products Extraction	(26,853)	0	(26,853)	(18,126)	0	(18,126)	(8,727)	0	(8,727)
10	813000 Other Gas Expenses	0	95,645	95,645	0	65,560	65,560	0	30,085	30,085
99	813010 Gas Technology Institute (GTI) Expenses	7,040	0	7,040	4,876	0	4,876	2,164	0	2,164
TOTAL PRODUCTION EXPENSES		15,456,384	95,645	15,552,029	10,499,131	65,560	10,564,691	4,957,253	30,085	4,987,338
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	1,198	1,198	0	847	847	0	351	351
1	824000 Other Expenses	0	53,903	53,903	0	38,088	38,088	0	15,815	15,815
1	837000 Other Equipment	0	62,398	62,398	0	44,090	44,090	0	18,308	18,308
TOTAL UNDERGROUND STORAGE OPER EXP		0	117,499	117,499	0	83,025	83,025	0	34,474	34,474
G-DEPX	Depreciation Expense-Underground Storage	0	59,380	59,380	0	41,958	41,958	0	17,422	17,422
G-AMTX	Amortization Expense-Underground Storage	0	19	19	0	13	13	0	6	6
G-OTX	Taxes Other Than FIT	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	83,775	83,775	0	59,195	59,195	0	24,580	24,580

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	
Ref/Basis Account	Description

AVISTA UTILITIES

	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TOTAL UNDERGROUND STORAGE EXPENSES	0	201,274	201,274	0	142,220	142,220	0	59,054	59,054

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GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	41,063	88,665	129,728	36,566	56,283	92,849	4,497	32,382	36,879
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	400,977	76,917	477,894	291,555	48,825	340,380	109,422	28,092	137,514
3	875000	Measuring & Reg Sta Exp-General	4,875	0	4,875	2,298	0	2,298	2,577	0	2,577
3	876000	Measuring & Reg Sta Exp-Industrial	(531)	0	(531)	(531)	0	(531)	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	14,908	0	14,908	4,581	0	4,581	10,327	0	10,327
3	878000	Meter & House Regulator Expenses	81,786	0	81,786	78,216	0	78,216	3,570	0	3,570
3	879000	Customer Installation Expenses	218,360	12,701	231,061	133,439	8,062	141,501	84,921	4,639	89,560
3	880000	Other Expenses	90,517	55,797	146,314	76,608	35,419	112,027	13,909	20,378	34,287
3	881000	Rents	0	1,314	1,314	0	834	834	0	480	480
	MAINTENANCE										
3	885000	Supervision & Engineering	11,944	0	11,944	3,782	0	3,782	8,162	0	8,162
3	887000	Mains	88,984	0	88,984	52,767	0	52,767	36,217	0	36,217
3	889000	Measuring & Reg Sta Exp-General	40,919	0	40,919	29,838	0	29,838	11,081	0	11,081
3	890000	Measuring & Reg Sta Exp-Industrial	43,590	0	43,590	31,435	0	31,435	12,155	0	12,155
3	891000	Measuring & Reg Sta Exp-City Gate	7,675	0	7,675	1,255	0	1,255	6,420	0	6,420
3	892000	Services	166,145	0	166,145	37,049	0	37,049	129,096	0	129,096
3	893000	Meters & House Regulators	120,301	26,822	147,123	66,360	17,026	83,386	53,941	9,796	63,737
3	894000	Other Equipment	0	9,580	9,580	0	6,081	6,081	0	3,499	3,499
	TOTAL DISTRIBUTION OPERATING EXP	1,331,513	271,796	1,603,309	845,218	172,530	1,017,748	486,295	99,266	585,561	
G-DEPX	Depreciation Expense-Distribution	1,251,730	5,384	1,257,114	836,861	3,634	840,495	414,869	1,750	416,619	
G-OTX	Taxes Other Than FIT	869,987	0	869,987	694,574	0	694,574	175,413	0	175,413	
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES	2,121,717	5,384	2,127,101	1,531,435	3,634	1,535,069	590,282	1,750	592,032	
	TOTAL DISTRIBUTION EXPENSES	3,453,230	277,180	3,730,410	2,376,653	176,164	2,552,817	1,076,577	101,016	1,177,593	

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For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	18,214	18,214	0	12,057	12,057	0	6,157	6,157
2	902000	Meter Reading Expenses	177,222	4,273	181,495	158,104	2,829	160,933	19,118	1,444	20,562
2	903XXX	Customer Records & Collection Expenses	84,596	410,166	494,762	55,743	271,522	327,265	28,853	138,644	167,497
2	904000	Uncollectible Accounts	0	165,830	165,830	0	109,776	109,776	0	56,054	56,054
2	905000	Misc Customer Accounts	0	12,739	12,739	0	8,433	8,433	0	4,306	4,306
TOTAL CUSTOMER ACCOUNTS EXPENSES		261,818	611,222	873,040	213,847	404,617	618,464	47,971	206,605	254,576	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	640,654	(24,555)	616,099	550,025	(16,255)	533,770	90,629	(8,300)	82,329
2	909000	Advertising	100	34,964	35,064	100	23,145	23,245	0	11,819	11,819
2	910000	Misc Customer Service & Info Exp	0	12,511	12,511	0	8,282	8,282	0	4,229	4,229
TOTAL CUSTOMER SERVICE & INFO EXP		640,754	22,920	663,674	550,125	15,172	565,297	90,629	7,748	98,377	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	

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AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
Ref/Basis Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	10,964	552,883	563,847	7,409	400,835	408,244	3,555	152,048	155,603
4	921000	Office Supplies & Expenses	340	101,294	101,634	340	73,437	73,777	0	27,857	27,857
4	922000	Admin. Expenses Transferred - Credit	0	(1,223)	(1,223)	0	(887)	(887)	0	(336)	(336)
4	923000	Outside Services Employed	0	179,094	179,094	0	129,841	129,841	0	49,253	49,253
4	924000	Property Insurance Premium	0	25,445	25,445	0	18,447	18,447	0	6,998	6,998
4	925XXX	Injuries and Damages	0	72,736	72,736	0	52,733	52,733	0	20,003	20,003
4	926XXX	Employee Pensions and Benefits	94	26,033	26,127	94	18,874	18,968	0	7,159	7,159
4	928000	Regulatory Commission Expenses	88,075	21,438	109,513	65,224	15,542	80,766	22,851	5,896	28,747
4	930000	Miscellaneous General Expenses	2,330	48,072	50,402	954	34,852	35,806	1,376	13,220	14,596
4	931000	Rents	741	22,368	23,109	741	16,217	16,958	0	6,151	6,151
4	935000	Maintenance of General Plant	24,145	211,044	235,189	18,047	153,005	171,052	6,098	58,039	64,137
TOTAL ADMIN & GEN OPERATING EXP			126,689	1,259,184	1,385,873	92,809	912,896	1,005,705	33,880	346,288	380,168
G-DEPX	Depreciation Expense-General Plant		31,319	319,748	351,067	21,459	231,814	253,273	9,860	87,934	97,794
G-AMTX	Amortization Expense - General Plant - 303000		3,317	10,135	13,452	2,072	7,348	9,420	1,245	2,787	4,032
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		334	383,621	383,955	0	278,121	278,121	334	105,500	105,834
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	0	0	0	0	0	0	0	0
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(15,299)	0	(15,299)	0	0	0	(15,299)	0	(15,299)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	14,011
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	0
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			33,682	713,504	747,186	23,531	517,283	540,814	10,151	196,221	206,372
TOTAL ADMIN & GENERAL EXPENSES			160,371	1,972,688	2,133,059	116,340	1,430,179	1,546,519	44,031	542,509	586,540
TOTAL EXPENSES BEFORE FIT			19,972,557	3,180,929	23,153,486	13,756,096	2,233,912	15,990,008	6,216,461	947,017	7,163,478
NET OPERATING INCOME (LOSS) BEFORE FIT					2,713,426		1,869,748			843,678	
G-FIT	FEDERAL INCOME TAX				(116,173)		127,368			(243,541)	
G-FIT	DEFERRED FEDERAL INCOME TAX				544,372		174,510			369,862	
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(1,961)		(1,391)			(570)	
GAS NET OPERATING INCOME (LOSS)					2,287,188		1,569,261			717,927	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended October 31, 2016	
Average of Monthly Averages 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%		70.660%		29.340%			
G-ALL 2	Number of Customers		100.000%		66.198%		33.802%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		63.478%		36.522%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.499%		27.501%			
G-ALL 10	Actual Annual Throughput		100.000%		68.545%		31.455%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-1A
For Month Ended October 31, 2016	
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	4,388	20,878	25,266	4,388	15,136	19,524	0	5,742	5,742
4	495028	DEFERRED EXCHANGE RESERVATION	375,000	0	375,000	253,125	0	253,125	121,875	0	121,875
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	(852,503)	0	(852,503)	(776,477)	0	(776,477)	(76,026)	0	(76,026)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	952,077	0	952,077	896,302	0	896,302	55,775	0	55,775
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	273,429	0	273,429	154,683	0	154,683	118,746	0	118,746
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	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	752,391	20,878	773,269	532,021	15,136	547,157	220,370	5,742	226,112

ALLOCATION RATIOS:

G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Month Ended October 31, 2016
Average of Monthly Averages Basis

Report ID:
G-804-1A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	12,437,126	0	12,437,126	8,395,086	0	8,395,086	4,042,040	0	4,042,040
1	804001	Pipeline Demand Costs	2,178,167	0	2,178,167	1,539,093	0	1,539,093	639,074	0	639,074
1	804002	Transport Variable Charges	50,504	0	50,504	35,686	0	35,686	14,818	0	14,818
6	804010	Gas Costs - Fixed Hedge	121,253	0	121,253	81,846	0	81,846	39,407	0	39,407
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	50,590	0	50,590	34,148	0	34,148	16,442	0	16,442
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	(316,996)	0	(316,996)	(213,972)	0	(213,972)	(103,024)	0	(103,024)
6	804700	Gas Costs - Offsystem Bookout	332,477	0	332,477	224,422	0	224,422	108,055	0	108,055
6	804711	Gas Costs - Offsystem Bookout Offset	(332,477)	0	(332,477)	(224,422)	0	(224,422)	(108,055)	0	(108,055)
6	804730	Gas Costs - Intracompany LDC Gas	738,514	0	738,514	498,497	0	498,497	240,017	0	240,017
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(387,326)	0	(387,326)	(232,428)	0	(232,428)	(154,898)	0	(154,898)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	317,428	0	317,428	180,742	0	180,742	136,686	0	136,686
TOTAL PURCHASED GAS COSTS			15,189,260	0	15,189,260	10,318,698	0	10,318,698	4,870,562	0	4,870,562

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	67.500%	32.500%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basi: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	23,508	(24,555)	(1,047)	18,314	(16,255)	2,059	5,194	(8,300)	(3,106)
99	908600 Public Purpose Tariff Rider Expense Offset	378,322	0	378,322	325,496	0	325,496	52,826	0	52,826
99	908610 Limited Income Tax Refund Program	33,892	0	33,892	33,892	0	33,892	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	204,932	0	204,932	172,323	0	172,323	32,609	0	32,609
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	640,654	(24,555)	616,099	550,025	(16,255)	533,770	90,629	(8,300)	82,329

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.198%	33.802%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-1A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Month Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.72%	52.72%
2	Cost of Debt		5.153%	5.116%
	Total Cost of Debt		2.717%	2.697%
	Total Weighted Cost		2.717%	2.697%
G-APL	Net Rate Base	433,373,739	294,285,374	139,088,365
	Interest Deduction for FIT Calculation	11,746,947	7,995,734	3,751,213
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: G-FIT-1A
FEDERAL INCOME TAXES--GAS For Month Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	25,866,912	17,859,756	8,007,156
G-OPS	Operating & Maintenance Expense	20,195,424	13,854,930	6,340,494
G-OPS	Book Deprec/Amort and Reg Amortizations	2,063,699	1,423,280	640,419
G-OTX	Taxes Other than FIT	894,363	711,798	182,565
	Net Operating Income Before FIT	<u>2,713,426</u>	<u>1,869,748</u>	<u>843,678</u>
G-INT	Less: Interest Expense	978,912	666,311	312,601
G-SCM	Schedule M Adjustments	(2,066,437)	(839,528)	(1,226,909)
	Taxable Net Operating Income	<u>(331,923)</u>	<u>363,909</u>	<u>(695,832)</u>
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	<u>(116,173)</u>	<u>127,368</u>	<u>(243,541)</u>
G-DTE	Deferred FIT	544,372	174,510	369,862
99	411400 Amortized Investment Tax Credit	(1,961)	(1,391)	(570)
	Total FIT/Deferred FIT & ITC	<u>426,238</u>	<u>300,487</u>	<u>125,751</u>
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
GAS SCHEDULE M ITEMS		G-SCM-1A
For Month Ended October 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	1,286,699	778,287	2,064,986	860,392	562,889	1,423,281	426,307	215,398	641,705
12	997001	Contributions In Aid of Construction	0	88,080	88,080	0	59,594	59,594	0	28,486	28,486
2	997002	Injuries and Damages	0	0	0	0	0	0	0	0	0
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	103,774	103,774	0	75,235	75,235	0	28,539	28,539
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(69,900)	0	(69,900)	(51,687)	0	(51,687)	(18,213)	0	(18,213)
4	997015	Airplane Lease Payments	0	14,497	14,497	0	10,510	10,510	0	3,987	3,987
12	997016	Redemption Expense Amortization	0	24,162	24,162	0	16,348	16,348	0	7,814	7,814
4	997020	FAS87 Current Pension Accrual	0	241,058	241,058	0	174,765	174,765	0	66,293	66,293
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	1,425,040	0	1,425,040	1,523,535	0	1,523,535	(98,495)	0	(98,495)
12	997032	Interest Rate Swaps	0	28,091	28,091	0	19,006	19,006	0	9,085	9,085
4	997033	DSM Tariff Rider	(154,894)	0	(154,894)	(93,224)	0	(93,224)	(61,670)	0	(61,670)
12	997048	AFUDC	0	(94,725)	(94,725)	0	(64,090)	(64,090)	0	(30,635)	(30,635)
11	997049	Tax Depreciation	0	(5,849,058)	(5,849,058)	0	(3,983,618)	(3,983,618)	0	(1,865,440)	(1,865,440)
1	997055	Deferred Gas Exchange	0	375,000	375,000	0	264,975	264,975	0	110,025	110,025
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	199,501	0	199,501	172,323	0	172,323	27,178	0	27,178
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	90,332	90,332	0	61,522	61,522	0	28,810	28,810
4	997081	Deferred Compensation	0	(53,479)	(53,479)	0	(38,772)	(38,772)	0	(14,707)	(14,707)
4	997082	Meal Disallowances	0	15,184	15,184	0	11,008	11,008	0	4,176	4,176
4	997083	Paid Time Off	0	28,616	28,616	0	20,746	20,746	0	7,870	7,870
2	997084	Customer Uncollectibles	0	47,099	47,099	0	31,179	31,179	0	15,920	15,920
99	997098	Provision for Rate Refund	0	0	0	0	0	0	0	0	0
12	997101	Repairs 481 (a)	0	(376,550)	(376,550)	0	(254,770)	(254,770)	0	(121,780)	(121,780)
12	997102	Amort Idaho Earnings Test (254229)	(9,868)	0	(9,868)	0	0	0	(9,868)	0	(9,868)
99	997103	Def Project Compass	14,011	0	14,011	0	0	0	14,011	0	14,011
99	997105	WA Nat Gas Line Extension	(217,394)	0	(217,394)	(217,394)	0	(217,394)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	2,686,446	(4,539,632)	(2,066,437)	2,193,945	(3,033,473)	(839,528)	279,250	(1,506,159)	(1,226,909)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.198%	33.802%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	67.500%	32.500%
G-ALL	11	Book Depreciation	100.000%	68.107%	31.893%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.659%	32.341%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-1A
DEFERRED INCOME TAX EXPENSE--GAS For Month Ended October 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	967,429	646,455	320,974
99	410100	Deferred Federal Income Tax Exp	(345,449)	(406,431)	60,982
		SUBTOTAL	621,980	240,024	381,956
14	411100	Deferred Federal Income Tax Expense - Allocated	(7,783)	(5,201)	(2,582)
99	411100	Deferred Federal Income Tax Exp	(69,825)	(60,313)	(9,512)
		SUBTOTAL	(77,608)	(65,514)	(12,094)
		Total Deferred Federal Income Tax Expense	544,372	174,510	369,862

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	66.822%	33.178%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		UNDERGROUND STORAGE									
1	408190	R&P Property Tax - Storage	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
		TOTAL UNDERGROUND STORAGE TAX	0	24,376	24,376	0	17,224	17,224	0	7,152	7,152
		DISTRIBUTION									
99	408110	State Excise Tax	258,150	0	258,150	258,150	0	258,150	0	0	0
99	408120	Municipal Occupation & License Tax	313,166	0	313,166	261,314	0	261,314	51,852	0	51,852
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	299,238	0	299,238	175,110	0	175,110	124,128	0	124,128
99	409100	State Income Tax	(567)	0	(567)	0	0	0	(567)	0	(567)
		TOTAL DISTRIBUTION TAX	869,987	0	869,987	694,574	0	694,574	175,413	0	175,413
		TOTAL TAXES OTHER THAN FIT	869,987	24,376	894,363	694,574	17,224	711,798	175,413	7,152	182,565

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

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	1,834,763	3,636,962	1,022,594	1,330,185	2,352,779	779,605	504,578	1,284,183
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	34,058,292	34,078,880	0	24,691,922	24,691,922	20,588	9,366,370	9,386,958
TOTAL INTANGIBLE PLANT			1,822,787	35,893,055	37,715,842	1,022,594	26,022,107	27,044,701	800,193	9,870,948	10,671,141
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	1,195,605	1,195,605	0	858,217	858,217	0	337,388	337,388
1	351XXX	Structures & Improvements	0	1,974,004	1,974,004	0	1,394,831	1,394,831	0	579,173	579,173
1	352XXX	Wells	0	18,744,836	18,744,836	0	13,245,101	13,245,101	0	5,499,735	5,499,735
1	353000	Lines	0	1,044,478	1,044,478	0	738,028	738,028	0	306,450	306,450
1	354000	Compressor Station Equipment	0	12,097,518	12,097,518	0	8,548,106	8,548,106	0	3,549,412	3,549,412
1	355000	Measuring & Regulating Equipment	0	768,272	768,272	0	542,861	542,861	0	225,411	225,411
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,078,012	2,078,012	0	1,468,323	1,468,323	0	609,689	609,689
TOTAL UNDERGROUND STORAGE PLANT			0	38,306,437	38,306,437	0	27,080,730	27,080,730	0	11,225,707	11,225,707
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	931,406	0	931,406	566,667	0	566,667	364,739	0	364,739
6	376000	Mains	298,925,283	2,512,521	301,437,804	195,456,684	1,695,952	197,152,636	103,468,599	816,569	104,285,168
6	378000	Measuring & Reg Station Equip-General	5,742,292	127,101	5,869,393	3,537,323	85,793	3,623,116	2,204,969	41,308	2,246,277
6	379000	Measuring & Reg Station Equip-City Gate	6,816,548	0	6,816,548	2,335,937	0	2,335,937	4,480,611	0	4,480,611
6	380000	Services	208,250,835	0	208,250,835	141,003,618	0	141,003,618	67,247,217	0	67,247,217
6	381000	Meters	76,058,358	0	76,058,358	52,573,154	0	52,573,154	23,485,204	0	23,485,204
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	3,358,120	0	3,358,120	2,588,125	0	2,588,125	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			600,357,835	2,639,622	602,997,457	398,248,696	1,781,745	400,030,441	202,109,139	857,877	202,967,016
GENERAL PLANT											
4	389XXX	Land & Land Rights	762,906	2,105,277	2,868,183	668,828	1,526,305	2,195,133	94,078	578,972	673,050
4	390XXX	Structures & Improvements	5,304,597	22,527,447	27,832,044	3,764,848	16,332,174	20,097,022	1,539,749	6,195,273	7,735,022
4	391XXX	Office Furniture & Equipment	26,608	11,787,186	11,813,794	8,298	8,545,592	8,553,890	18,310	3,241,594	3,259,904
4	392XXX	Transportation Equipment	10,223,446	2,232,621	12,456,067	7,738,107	1,618,628	9,356,735	2,485,339	613,993	3,099,332
4	393000	Stores Equipment	150,256	805,578	955,834	116,841	584,036	700,877	33,415	221,542	254,957
4	394000	Tools, Shop & Garage Equipment	2,467,409	5,083,294	7,550,703	1,920,317	3,685,337	5,605,654	547,092	1,397,957	1,945,049

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,688	309,141	329,829	15,602	224,124	239,726	5,086	85,017	90,103
4	396XXX	Power Operated Equipment	3,888,723	1,114,020	5,002,743	2,879,246	807,653	3,686,899	1,009,477	306,367	1,315,844
4	397XXX	Communications Equipment	2,408,520	9,690,180	12,098,700	1,067,953	7,025,284	8,093,237	1,340,567	2,664,896	4,005,463
4	398000	Miscellaneous Equipment	1,073	79,807	80,880	1,073	57,859	58,932	0	21,948	21,948
		TOTAL GENERAL PLANT	25,254,226	55,734,551	80,988,777	18,181,113	40,406,992	58,588,105	7,073,113	15,327,559	22,400,672
		TOTAL PLANT IN SERVICE	627,434,848	132,573,665	760,008,513	417,452,403	95,291,574	512,743,977	209,982,445	37,282,091	247,264,536
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,472,794)	(14,472,794)	0	(10,226,476)	(10,226,476)	0	(4,246,318)	(4,246,318)
G-ADEP		Distribution Plant	(197,786,524)	(1,624,289)	(199,410,813)	(130,487,566)	(1,096,395)	(131,583,961)	(67,298,958)	(527,894)	(67,826,852)
G-ADEP		General Plant	(9,024,255)	(15,618,097)	(24,642,352)	(6,319,183)	(11,322,964)	(17,642,147)	(2,705,072)	(4,295,133)	(7,000,205)
		TOTAL ACCUMULATED DEPRECIATION	(206,810,779)	(31,715,180)	(238,525,959)	(136,806,749)	(22,645,835)	(159,452,584)	(70,004,030)	(9,069,345)	(79,073,375)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(229,584)	(374,637)	(604,221)	(161,249)	(271,608)	(432,857)	(68,335)	(103,029)	(171,364)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(10,562)	(8,954,259)	(8,964,821)	0	(6,491,748)	(6,491,748)	(10,562)	(2,462,511)	(2,473,073)
G-AAAMT		Underground Storage	0	(240,266)	(240,266)	0	(169,772)	(169,772)	0	(70,494)	(70,494)
G-AAAMT		General Plant - 390200, 396200	(2,285)	(52,664)	(54,949)	(1,309)	(38,181)	(39,490)	(976)	(14,483)	(15,459)
		TOTAL ACCUMULATED AMORTIZATION	(242,431)	(9,621,826)	(9,864,257)	(162,558)	(6,971,309)	(7,133,867)	(79,873)	(2,650,517)	(2,730,390)
		TOTAL ACCUMULATED DEPR/AMORT	(207,053,210)	(41,337,006)	(248,390,216)	(136,969,307)	(29,617,144)	(166,586,451)	(70,083,903)	(11,719,862)	(81,803,765)
		NET GAS UTILITY PLANT before DFIT	420,381,638	91,236,659	511,618,297	280,483,096	65,674,430	346,157,526	139,898,542	25,562,229	165,460,771
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(98,692,876)	(98,692,876)	0	(66,774,613)	(66,774,613)	0	(31,918,263)	(31,918,263)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,529,019)	(12,529,019)	0	(9,076,455)	(9,076,455)	0	(3,452,564)	(3,452,564)
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	(837,992)	(837,992)	0	(566,977)	(566,977)	0	(271,015)	(271,015)
		TOTAL ACCUMULATED DFIT	0	(112,059,887)	(112,059,887)	0	(76,418,045)	(76,418,045)	0	(35,641,842)	(35,641,842)
		NET GAS UTILITY PLANT	420,381,638	(20,823,228)	399,558,410	280,483,096	(10,743,615)	269,739,481	139,898,542	(10,079,613)	129,818,929

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	67.500%	32.500%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.659%	32.341%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended October 31, 2016	
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	420,381,638	(20,823,228)	399,558,410	280,483,096	(10,743,615)	269,739,481	139,898,542	(10,079,613)	129,818,929
		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	4,049,570	4,049,570	0	1,681,494	1,681,494
1	164100	Gas Inventory--Jackson Prairie	0	12,167,435	12,167,435	0	8,597,510	8,597,510	0	3,569,925	3,569,925
4	252000	Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199	Customer Deposits	(493,865)	0	(493,865)	(493,865)	0	(493,865)	0	0	0
99	182302	WA Excess Nat Gas Line Extension	725,628	0	725,628	725,628	0	725,628	0	0	0
99	283302	DFIT - WA Excess Nat Gas Line Extension	(253,970)	0	(253,970)	(253,970)	0	(253,970)	0	0	0
C-WKC		Working Capital	11,932,824	4,087,445	16,020,269	11,932,824	0	11,932,824	0	4,087,445	4,087,445
99	186710	DSM Programs	0	0	0	0	0	0	0	0	0
		TOTAL OTHER ADJUSTMENTS	11,829,385	21,985,944	33,815,329	11,898,813	12,647,080	24,545,893	(69,428)	9,338,864	9,269,436
		NET RATE BASE	432,211,023	1,162,716	433,373,739	292,381,909	1,903,465	294,285,374	139,829,114	(740,749)	139,088,365

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended October 31, 2016	
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)	664,305	664,305										
	Hydro (ED-AN)	933,806	933,806										
	Other (ED-AN)	806,937	806,937										
Total Electric Production		2,405,048	2,405,048										
Electric Transmission													
	ED-AN	994,437	994,437										
Total Electric Transmission		994,437	994,437										
Electric Distribution													
	ED-AN	3,425	3,425										
	ED-ID	1,367,408	1,367,408										
	ED-WA	2,368,098	2,368,098										
Total Electric Distribution		3,738,931	3,738,931										
Gas Underground Storage													
1	GD-AN	59,380		59,380		59,380	59,380		41,958	41,958		17,422	17,422
	GD-OR	10,774			10,774								
Total Gas Underground Storage		70,154		59,380	10,774		59,380	59,380		41,958	41,958		17,422
Gas Distribution													
6	GD-AN	5,384		5,384		5,384	5,384		3,634	3,634		1,750	1,750
	GD-ID	414,869		414,869		414,869	414,869				414,869		414,869
	GD-WA	836,861		836,861		836,861	836,861	836,861		836,861			
	GD-OR	562,842			562,842								
Total Gas Distribution		1,819,956		1,257,114	562,842		1,251,730	5,384	1,257,114		836,861	3,634	840,495
General Plant													
	ED-AN	228,936	228,936										
	ED-ID	18,909	18,909										
	ED-WA	82,283	82,283										
7,4	CD-AA	1,445,240	1,030,832	288,441	125,967		288,441	288,441		209,117	209,117		79,324
9,4	CD-AN	55,604	43,640	11,964			11,964	11,964		8,674	8,674		3,290
9	CD-ID	29,297	22,993	6,304		6,304	6,304	6,304				6,304	6,304
9	CD-WA	18,143	14,239	3,904		3,904	3,904	3,904	3,904				
8,4	GD-AA	23,575		16,416	7,159		16,416	16,416		11,901	11,901		4,515
4	GD-AN	2,927		2,927			2,927	2,927		2,122	2,122		805
	GD-ID	3,556		3,556		3,556	3,556	3,556				3,556	3,556
	GD-WA	17,555		17,555		17,555	17,555	17,555	17,555				
	GD-OR	15,737			15,737								
Total General Plant		1,941,762	1,441,832	351,067	148,863		31,319	319,748	351,067		21,459	231,814	253,273
Total Depreciation Expense		10,970,288	8,580,248	1,667,561	722,479		1,283,049	384,512	1,667,561		858,320	277,406	1,135,726

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 1/23/2017 2:00 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	67.500%	32.500%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
Production/Transmission															
Franchises (302000)	ED-AN	76,534	76,534												
Misc Intangible Plt (303000)	ED-AN	20,003	20,003												
Total Production/Transmission		96,537	96,537												
Distribution															
Franchises (302000)	ED-WA	2,013	2,013												
Misc Intangible Plt (303000)	ED-WA	375	375												
Total Distribution		2,388	2,388												
General Plant - 303000															
7,4	CD-AA	49,911	35,600	9,961	4,350		9,961	9,961		7,222	7,222		2,739	2,739	
9,4	CD-AN	811	637	174			174	174		126	126		48	48	
	GD-ID	1,245		1,245			1,245	1,245				1,245		1,245	
	GD-WA	2,072		2,072			2,072	2,072	2,072		2,072				
	GD-OR	672			672										
Total General Plant - 303000		54,711	36,237	13,452	5,022		3,317	10,135	13,452	2,072	7,348	9,420	1,245	2,787	4,032
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	1,823,063	1,300,318	363,847	158,898			363,847	363,847		263,785	263,785		100,062	100,062
9,4	CD-AN	763	599	164				164	164		119	119		45	45
9,4	CD-ID	1,551	1,217	334			334	334					334		334
	ED-AN	57,510	57,510												
	ED-ID	396	396												
	ED-WA	70,535	70,535												
8,4	GD-AA	28,162		19,610	8,552		19,610	19,610		14,217	14,217		5,393	5,393	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		1,981,980	1,430,575	383,955	167,450		334	383,621	383,955		278,121	278,121	334	105,500	105,834
Gas Underground Storage															
1	GD-AN	19		19				19	19		13	13		6	6
Total Gas Underground Storage		19		19				19	19		13	13		6	6
General Plant - 390200, 396200															
7,4	CD-AA	0	0	0	0			0	0		0	0		0	0
4	ED-AN	4,002	4,002												
	GD-OR	0			0										
Total General Plant- 390200, 396200		4,002	4,002	0	0		0	0	0	0	0	0	0	0	0
Total Amortization Expense		2,139,637	1,569,739	397,426	172,472		3,651	393,775	397,426	2,072	285,482	287,554	1,579	108,293	109,872

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 System Contract Demand	70.660%	29.340%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Rat	72.499%	27.501%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended October 31, 2016	
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)	(294,869,380)	(294,869,380)											
	Hydro (ED-AN)	(127,133,155)	(127,133,155)											
	Other (ED-AN)	(107,975,066)	(107,975,066)											
Total Electric Production		(529,977,601)	(529,977,601)											
Electric Transmission														
	ED-AN	(209,067,151)	(209,067,151)											
Total Electric Transmission		(209,067,151)	(209,067,151)											
Electric Distribution														
	ED-AN	(66,009)	(66,009)											
	ED-ID	(188,032,053)	(188,032,053)											
	ED-WA	(302,084,270)	(302,084,270)											
Total Electric Distribution		(490,182,332)	(490,182,332)											
Gas Underground Storage														
1	GD-AN	(14,472,794)	(14,472,794)		(14,472,794)	(14,472,794)		(10,226,476)	(10,226,476)		(4,246,318)	(4,246,318)		
	GD-OR	(847,945)		(847,945)										
Total Gas Underground Storage		(15,320,739)	(14,472,794)	(847,945)	(14,472,794)	(14,472,794)		(10,226,476)	(10,226,476)		(4,246,318)	(4,246,318)		
Gas Distribution														
6	GD-AN	(1,624,289)	(1,624,289)			(1,624,289)	(1,624,289)		(1,096,395)	(1,096,395)		(527,894)	(527,894)	
	GD-ID	(67,298,958)	(67,298,958)		(67,298,958)	(67,298,958)					(67,298,958)		(67,298,958)	
	GD-WA	(130,487,566)	(130,487,566)		(130,487,566)	(130,487,566)	(130,487,566)			(130,487,566)				
	GD-OR	(101,869,666)		(101,869,666)										
Total Gas Distribution		(301,280,479)	(199,410,813)	(101,869,666)	(197,786,524)	(1,624,289)	(199,410,813)	(130,487,566)	(1,096,395)	(131,583,961)	(67,298,958)	(527,894)	(67,826,852)	
General Plant														
	ED-AN	(44,127,103)	(44,127,103)											
	ED-ID	(8,676,878)	(8,676,878)											
	ED-WA	(18,660,044)	(18,660,044)											
7,4	CD-AA	(46,913,250)	(33,461,345)	(9,362,946)	(4,088,959)	(9,362,946)	(9,362,946)		(6,788,042)	(6,788,042)		(2,574,904)	(2,574,904)	
9,4	CD-AN	(11,343,648)	(8,902,835)	(2,440,813)		(2,440,813)	(2,440,813)		(1,769,565)	(1,769,565)		(671,248)	(671,248)	
9	CD-ID	(5,642,506)	(4,428,408)	(1,214,098)		(1,214,098)	(1,214,098)				(1,214,098)		(1,214,098)	
9	CD-WA	(3,267,382)	(2,564,339)	(703,043)		(703,043)	(703,043)	(703,043)		(703,043)				
8,4	GD-AA	(2,027,086)		(1,411,541)	(615,545)	(1,411,541)	(1,411,541)		(1,023,353)	(1,023,353)		(388,188)	(388,188)	
4	GD-AN	(2,402,797)		(2,402,797)		(2,402,797)	(2,402,797)		(1,742,004)	(1,742,004)		(660,793)	(660,793)	
	GD-ID	(1,490,974)		(1,490,974)		(1,490,974)	(1,490,974)				(1,490,974)		(1,490,974)	
	GD-WA	(5,616,140)		(5,616,140)		(5,616,140)	(5,616,140)	(5,616,140)		(5,616,140)				
	GD-OR	(4,593,253)		(4,593,253)										
Total General Plant		(154,761,061)	(120,820,952)	(24,642,352)	(9,297,757)	(9,024,255)	(15,618,097)	(24,642,352)	(6,319,183)	(11,322,964)	(17,642,147)	(2,705,072)	(4,295,133)	(7,000,205)
Total Accumulated Depreciation		(1,700,589,363)	(1,350,048,036)	(238,525,959)	(112,015,368)	(206,810,779)	(31,715,180)	(238,525,959)	(136,806,749)	(22,645,835)	(159,452,584)	(70,004,030)	(9,069,345)	(79,073,375)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 1/23/2017 2:00 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	System Contract Demand	70.660%	29.340%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio	72.499%	27.501%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	6	Actual Therms Purchased	67.500%	32.500%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Production/Transmission														
Franchises (302000)	ED-AN	(9,950,021)	(9,950,021)											
Misc Intangible Plt (303000)	ED-AN	(1,322,935)	(1,322,935)											
Total Production/Transmission		(11,272,956)	(11,272,956)											
Distribution														
Franchises (302000)	ED-WA	(164,357)	(164,357)											
Misc Intangible Plt (303000)	ED-WA	(33,197)	(33,197)											
Total Distribution		(197,554)	(197,554)											
General Plant - 303000														
7,4	CD-AA	(1,785,471)	(1,273,505)	(356,344)	(155,622)		(356,344)	(356,344)		(258,346)	(258,346)		(97,998)	(97,998)
9,4	CD-AN	(85,013)	(66,720)	(18,293)			(18,293)	(18,293)		(13,262)	(13,262)		(5,031)	(5,031)
	GD-ID	(68,335)		(68,335)		(68,335)	(68,335)	(68,335)				(68,335)		(68,335)
	GD-WA	(161,249)		(161,249)		(161,249)	(161,249)	(161,249)	(161,249)		(161,249)			
	GD-OR	(78,937)			(78,937)									
Total General Plant - 303000		(2,179,005)	(1,340,225)	(604,221)	(234,559)	(229,584)	(374,637)	(604,221)	(161,249)	(271,608)	(432,857)	(68,335)	(103,029)	(171,364)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(41,594,031)	(29,667,358)	(8,301,337)	(3,625,336)		(8,301,337)	(8,301,337)		(6,018,386)	(6,018,386)		(2,282,951)	(2,282,951)
9,4	CD-AN	(32,679)	(25,647)	(7,032)			(7,032)	(7,032)		(5,098)	(5,098)		(1,934)	(1,934)
9	CD-ID	(49,085)	(38,523)	(10,562)		(10,562)	(10,562)	(10,562)				(10,562)		(10,562)
	ED-AN	(1,210,673)	(1,210,673)											
	ED-ID	(21,744)	(21,744)											
	ED-WA	(2,522,354)	(2,522,354)											
8,4	GD-AA	(927,550)		(645,890)	(281,660)		(645,890)	(645,890)		(468,264)	(468,264)		(177,626)	(177,626)
4	GD-AN	0		0		0	0	0	0	0	0	0	0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031X		(46,358,116)	(33,486,299)	(8,964,821)	(3,906,996)	(10,562)	(8,954,259)	(8,964,821)		(6,491,748)	(6,491,748)	(10,562)	(2,462,511)	(2,473,073)
Gas Underground Storage														
1	GD-AN	(240,266)		(240,266)			(240,266)	(240,266)		(169,772)	(169,772)		(70,494)	(70,494)
Total Gas Underground Storage		(240,266)		(240,266)			(240,266)	(240,266)		(169,772)	(169,772)		(70,494)	(70,494)
General Plant - 390200, 396200														
7,4	CD-AA	(263,874)	(188,211)	(52,664)	(22,999)		(52,664)	(52,664)		(38,181)	(38,181)		(14,483)	(14,483)
9	CD-ID	(4,537)	(3,561)	(976)		(976)	(976)	(976)				(976)		(976)
9	CD-WA	(6,084)	(4,775)	(1,309)		(1,309)	(1,309)	(1,309)	(1,309)		(1,309)			
4	ED-AN	(105,094)	(105,094)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	0		0		0	0	0	0	0	0	0	0	0
	GD-OR	0			0									
Total General Plant - 390200, 396200		(490,267)	(412,319)	(54,949)	(22,999)	(2,285)	(52,664)	(54,949)	(1,309)	(38,181)	(39,490)	(976)	(14,483)	(15,459)
Total Accumulated Amortization		(60,738,164)	(46,709,353)	(9,864,257)	(4,164,554)	(242,431)	(9,621,826)	(9,864,257)	(162,558)	(6,971,309)	(7,133,867)	(79,873)	(2,650,517)	(2,730,390)

Allocation Ratios:

Service - Electric Gas-North Gas-South Jurisdiction - Washington Idaho

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-1A	
For Month Ended October 31, 2016			
Average of Monthly Averages Basis			

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%

AVISTA UTILITIES

1	System Contract Demand	70.660%	29.340%
4	Jurisdictional 4-Factor Ratio	72.499%	27.501%

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2016	
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	0
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	0	477,164	0	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	0	848,544	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	10,227,242	0	0	7,294,683	7,294,683	0	0	2,041,153	2,041,153	0	891,406	891,406	0	
9		CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	0	0	
		TOTAL ACCOUNT	13,577,610	712,703	705,426	7,551,348	8,969,477	668,828	94,078	2,105,277	2,868,183	848,544	891,406	1,739,950		
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	7,807,815	1,052,423	2,154,217	4,601,175	7,807,815	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,233,288	0	0	0	0	2,233,288	0	0	0	2,233,288	0	0	0	0
99		GD-OR / AS	3,605,164	0	0	0	0	0	0	0	0	3,605,164	0	0	3,605,164	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	101,611,564	0	0	72,475,464	72,475,464	0	0	20,279,636	20,279,636	0	8,856,464	8,856,464	0	
9		CD-WA / ID / AN	24,720,546	5,586,345	5,616,217	8,198,864	19,401,426	1,531,560	1,539,749	2,247,811	5,319,120	0	0	0	0	
		TOTAL ACCOUNT	139,978,377	6,638,768	7,770,434	85,275,503	99,684,705	3,764,848	1,539,749	22,527,447	27,832,044	3,605,164	8,856,464	12,461,628		
	391XXX	Office Furniture & Equipment														
99		ED-WA / ID / AN	8,318,275	2,592,261	0	5,726,014	8,318,275	0	0	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	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	614,934	0	0	0	0	0	0	428,203	428,203	0	186,731	186,731	0	
7		CD-AA	56,777,554	0	0	40,497,158	40,497,158	0	0	11,331,664	11,331,664	0	4,948,732	4,948,732	0	
9		CD-WA / ID / AN	219,719	30,266	66,785	75,391	172,442	8,298	18,310	20,669	47,277	0	0	0	0	
		TOTAL ACCOUNT	65,937,132	2,622,527	66,785	46,298,563	48,987,875	8,298	18,310	11,787,186	11,813,794	0	5,135,463	5,135,463		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	37,408,421	17,710,937	7,158,606	12,538,878	37,408,421	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,042,385	0	0	0	0	7,199,982	2,256,214	1,586,189	11,042,385	0	0	0	0	
99		GD-OR / AS	4,025,758	0	0	0	0	0	0	0	0	4,025,758	0	0	4,025,758	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	580,212	0	0	413,842	413,842	0	0	115,799	115,799	0	50,571	50,571	0	
9		CD-WA / ID / AN	6,031,898	1,962,804	835,730	1,935,480	4,734,014	538,125	229,125	530,634	1,297,884	0	0	0	0	
		TOTAL ACCOUNT	59,088,674	19,673,741	7,994,336	14,888,200	42,556,277	7,738,107	2,485,339	2,232,622	12,456,068	4,025,758	50,571	4,076,329		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2016	
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	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	0	57,227	0	57,227	
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	4,032,501	104,613	121,879	2,938,335	3,164,827	28,681	33,415	805,578	867,674	0	0	0	
		TOTAL ACCOUNT	4,578,394	115,352	136,624	3,313,357	3,565,333	116,841	33,415	805,578	955,834	57,227	0	57,227	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,596,833	849,600	265,743	2,481,490	3,596,833	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,596,560	0	0	0	0	1,915,821	337,941	342,798	2,596,560	0	0	0	
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	0	951,077	0	951,077	
8		GD-AA	3,115,706	0	0	0	0	0	0	2,169,591	2,169,591	0	946,115	946,115	
7		CD-AA	12,648,048	0	0	9,021,347	9,021,347	0	0	2,524,297	2,524,297	0	1,102,404	1,102,404	
9		CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0	0	0	
		TOTAL ACCOUNT	24,117,751	865,998	1,028,618	11,672,837	13,567,453	1,920,317	547,092	5,083,293	7,550,702	951,077	2,048,519	2,999,596	
	394100	Electric Charging Stations													
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0	0	
	395000	Laboratory Equipment													
99		ED-WA / ID / AN	546,274	210,611	26,663	309,000	546,274	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	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	112,321	112,321	0	48,981	48,981	
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000	31,000	
9		CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0	0	
		TOTAL ACCOUNT	1,273,563	211,930	27,084	583,824	822,838	15,602	5,085	309,140	329,827	40,917	79,981	120,898	

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended October 31, 2016	
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	32,361,258	14,607,521	9,879,897	7,873,840	32,361,258	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,564,059	0	0	0	0	2,809,513	924,052	830,494	4,564,059	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	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	46,062	
9		CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0	
		TOTAL ACCOUNT	39,046,220	14,861,871	10,191,486	8,900,224	33,953,581	2,879,246	1,009,478	1,114,019	5,002,743	43,834	46,062	89,896	
	397XXX	Communication Equipment													
99		ED-WA / ID / AN	63,242,203	12,390,271	6,188,231	44,663,701	63,242,203	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	0	
99		GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	1,228,108	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514	
7		CD-AA	37,703,396	0	0	26,892,324	26,892,324	0	0	7,524,844	7,524,844	0	3,286,228	3,286,228	
9		CD-WA / ID / AN	12,537,559	1,378,818	3,084,936	5,376,098	9,839,852	378,019	845,770	1,473,918	2,697,707	0	0	0	
		TOTAL ACCOUNT	116,888,930	13,769,089	9,273,167	76,932,123	99,974,379	1,067,954	1,340,567	9,690,180	12,098,701	1,228,108	3,587,742	4,815,850	
	398000	Miscellaneous Equipment													
99		ED-WA / ID / AN	139,408	0	0	139,408	139,408	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	394,492	0	0	281,375	281,375	0	0	78,733	78,733	0	34,384	34,384	
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0	
		TOTAL ACCOUNT	546,245	3,913	0	424,701	428,614	1,073	0	79,807	80,880	2,367	34,384	36,751	
		TOTAL GENERAL PLANT	465,084,154	59,475,892	37,193,960	255,891,938	352,561,790	18,181,114	7,073,113	55,734,549	80,988,776	10,802,996	20,730,592	31,533,588	

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON INTANGIBLE PLANT	C-IPL-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS*****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,530,785	244,328	0	10,286,457	10,530,785	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,802,199	0	0	0	0	1,022,594	779,605	0	1,802,199	0	0	
99		GD-OR / AS	426,123	0	0	0	0	0	0	0	0	426,123	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	8,983,907	0	0	6,407,862	6,407,862	0	0	1,793,008	1,793,008	0	783,037	
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0	0	
		TOTAL ACCOUNT	21,937,072	244,328	0	16,846,622	17,090,950	1,022,594	779,605	1,834,763	3,636,962	426,123	783,037	1,209,160
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,512,824	4,210,398	23,524	3,278,902	7,512,824	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	1,403,207	0	0	0	0	0	0	977,109	977,109	0	426,098	
7		CD-AA	58,625,399	0	0	41,815,152	41,815,152	0	0	11,700,457	11,700,457	0	5,109,790	
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0	0	
		TOTAL ACCOUNT	67,684,295	4,210,398	98,619	45,131,084	49,440,101	0	20,588	12,687,718	12,708,306	0	5,535,888	5,535,888
	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	6,246,533	0	0	4,455,402	4,455,402	0	0	1,246,683	1,246,683	0	544,448	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,246,533	0	0	4,455,402	4,455,402	0	0	1,246,683	1,246,683	0	544,448	544,448
	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	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	0	8,788,448	8,788,448
		TOTAL	196,699,104	4,454,726	98,619	138,351,972	142,905,317	1,022,594	800,193	35,893,056	37,715,843	426,123	15,651,821	16,077,944

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON ACCUMULATED DEFERRED FIT	C-DTX-1A
For Month Ended October 31, 2016	
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	(62,056,540)	(44,262,448)	(12,385,244)	(5,408,848)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(668,191)	(524,416)	(143,775)	0
7	283750 CD-AA	0	0	0	0
	Total	(62,724,731)	(44,786,864)	(12,529,019)	(5,408,848)

ALLOCATION RATIOS:

G-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
G-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
G-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
COMMON WORKING CAPITAL	C-WKC-1A
For Month Ended October 31, 2016	
Average of Monthly Averages Basis	

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			2,874,289	2,874,289					2,874,289
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			3	3					3
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(4)	(4)					(4)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	64,658,200	28,790,592		93,448,792	52,725,376	24,703,147	11,932,824	4,087,445	
TOTAL		64,658,200	28,790,592	2,874,288	96,323,080	52,725,376	24,703,147	11,932,824	4,087,445	2,874,288

ALLOCATION RATIOS:

		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.370%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.326%	19.958%	8.716%	31.960%	27.501%	100.000%
99	Not Allocated						