

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-1A
For Month Ended November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account Description	System	Washington	Idaho
G-OPS Gas Net Operating Income (Loss)	4,767,488	3,193,118	1,574,370
Adjustments			
Adjusted Gas Net Operating Income (Loss)	4,767,488	3,193,118	1,574,370
G-APL Gas Net Adjusted Rate Base	438,276,395	298,031,366	140,245,029
RATE OF RETURN	1.088%	1.071%	1.123%

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 November 30, 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	01-01-2013 thru 12-31-2015	100.000%	70.660%	29.340%
2	Input	Number of Customers Percent	11-01-2016 thru 11-30-2016	239,080 100.000%	158,217 66.177%	80,863 33.823%
3	G-OPS	Direct Distribution Operating Expense Percent	11-01-2016 thru 11-30-2016	1,136,082 100.000%	712,177 62.687%	423,905 37.313%
	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	11-01-2016 thru 11-30-2016	25,246,648 100.000%	16,958,173 67.170%	8,288,475 32.830%

RESULTS OF OPERATIONS	Report ID: G-ALL-1A
GAS ALLOCATION PERCENTAGES	
For Month Ended November 30, 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 November 30, 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 November 30, 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			610,340	374,962	235,378	0
Percentage			100.000%	61.435%	38.565%	0.000%
Net Direct Plant			2,706,279,542	2,286,953,784	419,325,758	0
Percentage			100.000%	84.505%	15.495%	0.000%
Total Percentages			400.000%	313.930%	86.070%	0.000%
Average (CD AN/ID/WA)			100.000%	78.482%	21.518%	0.000%
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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	11-01-2016 thru 11-30-2016	1,676,760	1,142,471	534,289	
			100.000%	68.136%	31.864%	
12	Net Gas Plant (before DFIT) - AMA Percent	10-01-2016 thru 11-30-2016	514,197,464	348,177,740	166,019,724	
			100.000%	67.713%	32.287%	
13	G-PLT Net Gas General Plant - AMA Percent	10-01-2016 thru 11-30-2016	56,096,141	40,786,433	15,309,708	
			100.000%	72.708%	27.292%	
14	Net Allocated Schedule M's - AMA Percent	11-01-2016 thru 11-30-2016	-5,781,086	-3,935,145	-1,845,941	
			100.000%	68.069%	31.931%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 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	10,939,606	0	10,939,606	7,568,428	0	7,568,428	3,371,178	0	3,371,178
99	4812XX Commercial - Firm & Interruptible	4,751,088	0	4,751,088	3,336,290	0	3,336,290	1,414,798	0	1,414,798
99	4813XX Industrial-Firm	246,544	0	246,544	139,195	0	139,195	107,349	0	107,349
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	21,201	0	21,201	18,833	0	18,833	2,368	0	2,368
99	499XXX Unbilled Revenue	3,923,306	0	3,923,306	2,875,468	0	2,875,468	1,047,838	0	1,047,838
TOTAL SALES TO ULTIMATE CUSTOMERS		19,881,745	0	19,881,745	13,938,214	0	13,938,214	5,943,531	0	5,943,531
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	4,339,512	0	4,339,512	2,914,850	0	2,914,850	1,424,662	0	1,424,662
4	488000 Miscellaneous Service Revenues	1,351	0	1,351	767	0	767	584	0	584
99	4893XX Transportation Revenues	419,757	0	419,757	387,532	0	387,532	32,225	0	32,225
99	493000 Rent from Gas Property	210	0	210	210	0	210	0	0	0
4	495XXX Other Gas Revenues	1,031,688	15,228	1,046,916	545,099	11,040	556,139	486,589	4,188	490,777
99	496100 Provision for Rate Refund	0	0	0	0	0	0	0	0	0
TOTAL OTHER OPERATING REVENUES		5,792,518	15,228	5,807,746	3,848,458	11,040	3,859,498	1,944,060	4,188	1,948,248
TOTAL GAS REVENUES		25,674,263	15,228	25,689,491	17,786,672	11,040	17,797,712	7,887,591	4,188	7,891,779
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	10,920,822	0	10,920,822	7,423,204	0	7,423,204	3,497,618	0	3,497,618
99	808XXX Net Natural Gas Storage Transactions	(9,064)	0	(9,064)	(6,088)	0	(6,088)	(2,976)	0	(2,976)
99	811000 Gas Used for Products Extraction	(39,812)	0	(39,812)	(26,742)	0	(26,742)	(13,070)	0	(13,070)
10	813000 Other Gas Expenses	0	120,664	120,664	0	82,709	82,709	0	37,955	37,955
99	813010 Gas Technology Institute (GTI) Expenses	10,163	0	10,163	7,046	0	7,046	3,117	0	3,117
TOTAL PRODUCTION EXPENSES		10,882,109	120,664	11,002,773	7,397,420	82,709	7,480,129	3,484,689	37,955	3,522,644
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	3,853	3,853	0	2,723	2,723	0	1,130	1,130
1	824000 Other Expenses	0	29,635	29,635	0	20,940	20,940	0	8,695	8,695
1	837000 Other Equipment	0	37,503	37,503	0	26,500	26,500	0	11,003	11,003
TOTAL UNDERGROUND STORAGE OPER EXP		0	70,991	70,991	0	50,163	50,163	0	20,828	20,828
G-DEPX	Depreciation Expense-Underground Storage	0	59,985	59,985	0	42,385	42,385	0	17,600	17,600
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	84,380	84,380	0	59,622	59,622	0	24,758	24,758

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 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	155,371	155,371	0	109,785	109,785	0	45,586	45,586

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For Month Ended November 30, 2016	
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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	44,168	115,470	159,638	36,589	72,385	108,974	7,579	43,085	50,664
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	237,473	82,396	319,869	145,117	51,652	196,769	92,356	30,744	123,100
3	875000	Measuring & Reg Sta Exp-General	6,176	0	6,176	2,698	0	2,698	3,478	0	3,478
3	876000	Measuring & Reg Sta Exp-Industrial	44	0	44	44	0	44	0	0	0
3	877000	Measuring & Reg Sta Exp-City Gate	1,690	0	1,690	3,672	0	3,672	(1,982)	0	(1,982)
3	878000	Meter & House Regulator Expenses	68,959	0	68,959	65,948	0	65,948	3,011	0	3,011
3	879000	Customer Installation Expenses	177,956	11,156	189,112	104,424	6,993	111,417	73,532	4,163	77,695
3	880000	Other Expenses	66,030	34,556	100,586	49,176	21,662	70,838	16,854	12,894	29,748
3	881000	Rents	0	3,654	3,654	0	2,291	2,291	0	1,363	1,363
	MAINTENANCE										
3	885000	Supervision & Engineering	3,988	0	3,988	(528)	0	(528)	4,516	0	4,516
3	887000	Mains	114,582	0	114,582	69,700	0	69,700	44,882	0	44,882
3	889000	Measuring & Reg Sta Exp-General	33,572	3,013	36,585	11,460	1,889	13,349	22,112	1,124	23,236
3	890000	Measuring & Reg Sta Exp-Industrial	4,366	0	4,366	4,592	0	4,592	(226)	0	(226)
3	891000	Measuring & Reg Sta Exp-City Gate	2,265	0	2,265	1,079	0	1,079	1,186	0	1,186
3	892000	Services	202,802	0	202,802	108,555	0	108,555	94,247	0	94,247
3	893000	Meters & House Regulators	171,239	54,378	225,617	109,651	34,088	143,739	61,588	20,290	81,878
3	894000	Other Equipment	772	12,281	13,053	0	7,699	7,699	772	4,582	5,354
	TOTAL DISTRIBUTION OPERATING EXP		1,136,082	316,904	1,452,986	712,177	198,659	910,836	423,905	118,245	542,150
G-DEPX	Depreciation Expense-Distribution		1,259,179	5,383	1,264,562	842,191	3,616	845,807	416,988	1,767	418,755
G-OTX	Taxes Other Than FIT		1,202,683	0	1,202,683	1,015,921	0	1,015,921	186,762	0	186,762
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		2,461,862	5,383	2,467,245	1,858,112	3,616	1,861,728	603,750	1,767	605,517
	TOTAL DISTRIBUTION EXPENSES		3,597,944	322,287	3,920,231	2,570,289	202,275	2,772,564	1,027,655	120,012	1,147,667

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For Month Ended November 30, 2016	
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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	20,624	20,624	0	13,648	13,648	0	6,976	6,976
2	902000	Meter Reading Expenses	180,415	9,545	189,960	165,650	6,317	171,967	14,765	3,228	17,993
2	903XXX	Customer Records & Collection Expenses	80,501	403,324	483,825	55,479	266,908	322,387	25,022	136,416	161,438
2	904000	Uncollectible Accounts	0	165,830	165,830	0	109,741	109,741	0	56,089	56,089
2	905000	Misc Customer Accounts	0	15,374	15,374	0	10,174	10,174	0	5,200	5,200
TOTAL CUSTOMER ACCOUNTS EXPENSES		260,916	614,697	875,613	221,129	406,788	627,917	39,787	207,909	247,696	
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	945,747	14,900	960,647	818,058	9,860	827,918	127,689	5,040	132,729
2	909000	Advertising	0	59,959	59,959	0	39,679	39,679	0	20,280	20,280
2	910000	Misc Customer Service & Info Exp	0	11,061	11,061	0	7,320	7,320	0	3,741	3,741
TOTAL CUSTOMER SERVICE & INFO EXP		945,747	85,920	1,031,667	818,058	56,859	874,917	127,689	29,061	156,750	
SALES EXPENSES:											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
TOTAL SALES EXPENSES		0	0	0	0	0	0	0	0	0	

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For Month Ended November 30, 2016	
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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	10,345	598,106	608,451	6,404	433,621	440,025	3,941	164,485	168,426
4	921000	Office Supplies & Expenses	563	95,907	96,470	563	69,532	70,095	0	26,375	26,375
4	922000	Admin. Expenses Transferred - Credit	0	(1,420)	(1,420)	0	(1,029)	(1,029)	0	(391)	(391)
4	923000	Outside Services Employed	0	153,585	153,585	0	111,348	111,348	0	42,237	42,237
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	80	80,412	80,492	80	58,298	58,378	0	22,114	22,114
4	926XXX	Employee Pensions and Benefits	(49)	51,307	51,258	(49)	37,197	37,148	0	14,110	14,110
4	928000	Regulatory Commission Expenses	39,591	30,991	70,582	26,769	22,468	49,237	12,822	8,523	21,345
4	930000	Miscellaneous General Expenses	1,373	71,769	73,142	1,060	52,032	53,092	313	19,737	20,050
4	931000	Rents	0	24,587	24,587	0	17,825	17,825	0	6,762	6,762
4	935000	Maintenance of General Plant	21,044	239,788	260,832	14,223	173,844	188,067	6,821	65,944	72,765
TOTAL ADMIN & GEN OPERATING EXP		72,947	1,370,477	1,443,424	49,050	993,583	1,042,633	23,897	376,894	400,791	
G-DEPX	Depreciation Expense-General Plant	29,433	322,781	352,214	20,266	234,013	254,279	9,167	88,768	97,935	
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	380,670	381,004	0	275,982	275,982	334	104,688	105,022	
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	
99	407229	Idaho Earnings Test Amortization	(21,384)	0	(21,384)	0	0	0	(21,384)	0	
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	
99	407368	Project Compass Amortization	14,011	0	14,011	0	0	0	14,011	0	
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	
99	407468	Project Compass Deferral - ID	0	0	0	0	0	0	0	0	
TOTAL A&G DEPR/AMRT/NON-FIT TAXES		25,711	713,586	739,297	22,338	517,343	539,681	3,373	196,243	199,616	
TOTAL ADMIN & GENERAL EXPENSES		98,658	2,084,063	2,182,721	71,388	1,510,926	1,582,314	27,270	573,137	600,407	
TOTAL EXPENSES BEFORE FIT		15,785,374	3,383,002	19,168,376	11,078,284	2,369,342	13,447,626	4,707,090	1,013,660	5,720,750	
NET OPERATING INCOME (LOSS) BEFORE FIT				6,521,115		4,350,086		2,171,029			
G-FIT	FEDERAL INCOME TAX			(944,678)		(835,406)		(109,272)			
G-FIT	DEFERRED FEDERAL INCOME TAX			2,700,266		1,993,765		706,501			
G-FIT	AMORTIZED INVESTMENT TAX CREDIT			(1,961)		(1,391)		(570)			
GAS NET OPERATING INCOME (LOSS)				4,767,488		3,193,118		1,574,370			

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-1A
For Month Ended November 30, 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%		66.177%		33.823%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		62.687%		37.313%			
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 November 30, 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	15,228	19,616	4,388	11,040	15,428	0	4,188	4,188
4	495028	DEFERRED EXCHANGE RESERVATION	375,001	0	375,001	251,888	0	251,888	123,113	0	123,113
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	(2,271,446)	0	(2,271,446)	(1,470,001)	0	(1,470,001)	(801,445)	0	(801,445)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	2,749,029	0	2,749,029	1,722,739	0	1,722,739	1,026,290	0	1,026,290
4	495329	AMORTIZATION RES DECOUPLING DE	(307,757)	0	(307,757)	(307,757)	0	(307,757)	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	581,643	0	581,643	443,012	0	443,012	138,631	0	138,631
4	495339	AMORTIZATION NON-RES DECOUPLIN	(99,170)	0	(99,170)	(99,170)	0	(99,170)	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	1,031,688	15,228	1,046,916	545,099	11,040	556,139	486,589	4,188	490,777

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 November 30, 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	8,916,534	0	8,916,534	5,988,860	0	5,988,860	2,927,674	0	2,927,674
1	804001	Pipeline Demand Costs	2,135,536	0	2,135,536	1,508,970	0	1,508,970	626,566	0	626,566
1	804002	Transport Variable Charges	72,584	0	72,584	51,288	0	51,288	21,296	0	21,296
6	804010	Gas Costs - Fixed Hedge	(124,740)	0	(124,740)	(83,788)	0	(83,788)	(40,952)	0	(40,952)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	56,232	0	56,232	37,771	0	37,771	18,461	0	18,461
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	444,711	0	444,711	298,712	0	298,712	145,999	0	145,999
6	804700	Gas Costs - Offsystem Bookout	0	0	0	0	0	0	0	0	0
6	804711	Gas Costs - Offsystem Bookout Offset	0	0	0	0	0	0	0	0	0
6	804730	Gas Costs - Intracompany LDC Gas	679,480	0	679,480	456,407	0	456,407	223,073	0	223,073
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(2,355,991)	0	(2,355,991)	(1,549,704)	0	(1,549,704)	(806,287)	0	(806,287)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	1,096,476	0	1,096,476	714,688	0	714,688	381,788	0	381,788
TOTAL PURCHASED GAS COSTS			10,920,822	0	10,920,822	7,423,204	0	7,423,204	3,497,618	0	3,497,618

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	67.170%	32.830%
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 November 30, 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	19,314	14,900	34,214	15,561	9,860	25,421	3,753	5,040	8,793
99	908600	Public Purpose Tariff Rider Expense Offset	657,083	0	657,083	564,288	0	564,288	92,795	0	92,795
99	908610	Limited Income Tax Refund Program	0	0	0	0	0	0	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	269,350	0	269,350	238,209	0	238,209	31,141	0	31,141
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			945,747	14,900	960,647	818,058	9,860	827,918	127,689	5,040	132,729

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.177%	33.823%
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 November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.73%	52.73%
2	Cost of Debt		5.149%	5.112%
	Total Cost of Debt		2.715%	2.696%
	Total Weighted Cost		2.715%	2.696%
G-APL	Net Rate Base	438,276,395	298,031,366	140,245,029
	Interest Deduction for FIT Calculation	11,872,558	8,091,552	3,781,006
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 November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	25,689,491	17,797,712	7,891,779
G-OPS	Operating & Maintenance Expense	15,877,454	10,986,595	4,890,859
G-OPS	Book Deprec/Amort and Reg Amortizations	2,063,863	1,427,886	635,977
G-OTX	Taxes Other than FIT	1,227,059	1,033,145	193,914
	Net Operating Income Before FIT	<u>6,521,115</u>	<u>4,350,086</u>	<u>2,171,029</u>
G-INT	Less: Interest Expense	989,380	674,296	315,084
G-SCM	Schedule M Adjustments	(8,230,817)	(6,062,665)	(2,168,152)
	Taxable Net Operating Income	<u>(2,699,082)</u>	<u>(2,386,875)</u>	<u>(312,207)</u>
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	<u>(944,678)</u>	<u>(835,406)</u>	<u>(109,272)</u>
G-DTE	Deferred FIT	2,700,266	1,993,765	706,501
99	411400 Amortized Investment Tax Credit	(1,961)	(1,391)	(570)
	Total FIT/Deferred FIT & ITC	<u>1,753,627</u>	<u>1,156,968</u>	<u>596,659</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 November 30, 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	1,292,262	778,974	2,071,236	864,529	563,358	1,427,887	427,733	215,616	643,349
12	997001	Contributions In Aid of Construction	0	88,080	88,080	0	59,642	59,642	0	28,438	28,438
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	53,621	53,621	0	38,875	38,875	0	14,746	14,746
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	(1,259,516)	0	(1,259,516)	(835,017)	0	(835,017)	(424,499)	0	(424,499)
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	16,361	16,361	0	7,801	7,801
4	997020	FAS87 Current Pension Accrual	0	(933,031)	(933,031)	0	(676,438)	(676,438)	0	(256,593)	(256,593)
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(2,439,069)	0	(2,439,069)	(2,075,592)	0	(2,075,592)	(363,477)	0	(363,477)
12	997032	Interest Rate Swaps	0	28,091	28,091	0	19,021	19,021	0	9,070	9,070
4	997033	DSM Tariff Rider	19,245	0	19,245	4,979	0	4,979	14,266	0	14,266
12	997048	AFUDC	0	(94,725)	(94,725)	0	(64,141)	(64,141)	0	(30,584)	(30,584)
11	997049	Tax Depreciation	0	(5,849,058)	(5,849,058)	0	(3,985,314)	(3,985,314)	0	(1,863,744)	(1,863,744)
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	264,369	0	264,369	238,209	0	238,209	26,160	0	26,160
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	84,083	84,083	0	57,291	57,291	0	26,792	26,792
4	997081	Deferred Compensation	0	(61,071)	(61,071)	0	(44,276)	(44,276)	0	(16,795)	(16,795)
4	997082	Meal Disallowances	0	10,499	10,499	0	7,612	7,612	0	2,887	2,887
4	997083	Paid Time Off	0	28,992	28,992	0	21,019	21,019	0	7,973	7,973
2	997084	Customer Uncollectibles	0	47,350	47,350	0	31,335	31,335	0	16,015	16,015
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	(254,973)	(254,973)	0	(121,577)	(121,577)
12	997102	Amort Idaho Earnings Test (254229)	(16,403)	0	(16,403)	0	0	0	(16,403)	0	(16,403)
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	(324,630)	0	(324,630)	(324,630)	0	(324,630)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	(2,122,709)	(5,781,086)	(8,230,817)	(2,127,522)	(3,935,143)	(6,062,665)	(322,209)	(1,845,943)	(2,168,152)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.177%	33.823%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	67.170%	32.830%
G-ALL	11	Book Depreciation	100.000%	68.136%	31.864%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.713%	32.287%
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 November 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	1,395,914	950,185	445,729
99	410100	Deferred Federal Income Tax Exp	1,402,226	1,130,591	271,635
		SUBTOTAL	2,798,140	2,080,776	717,364
14	411100	Deferred Federal Income Tax Expense - Allocated	(5,345)	(3,638)	(1,707)
99	411100	Deferred Federal Income Tax Exp	(92,529)	(83,373)	(9,156)
		SUBTOTAL	(97,874)	(87,011)	(10,863)
		Total Deferred Federal Income Tax Expense	2,700,266	1,993,765	706,501

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	68.069%	31.931%
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 November 30, 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	438,762	0	438,762	438,762	0	438,762	0	0	0
99	408120	Municipal Occupation & License Tax	487,653	0	487,653	402,049	0	402,049	85,604	0	85,604
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	(22,970)	0	(22,970)	0	0	0	(22,970)	0	(22,970)
		TOTAL DISTRIBUTION TAX	1,202,683	0	1,202,683	1,015,921	0	1,015,921	186,762	0	186,762
		TOTAL TAXES OTHER THAN FIT	1,202,683	24,376	1,227,059	1,015,921	17,224	1,033,145	186,762	7,152	193,914

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS		Report ID: G-PLT-1A
GAS UTILITY PLANT		
For Month Ended November 30, 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	34,372,861	34,393,449	0	24,919,981	24,919,981	20,588	9,452,880	9,473,468
TOTAL INTANGIBLE PLANT			1,822,787	36,207,624	38,030,411	1,022,594	26,250,166	27,272,760	800,193	9,957,458	10,757,651
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	1,995,077	1,995,077	0	1,409,721	1,409,721	0	585,356	585,356
1	352XXX	Wells	0	18,765,910	18,765,910	0	13,259,992	13,259,992	0	5,505,918	5,505,918
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	12,118,590	12,118,590	0	8,562,996	8,562,996	0	3,555,594	3,555,594
1	355000	Measuring & Regulating Equipment	0	789,346	789,346	0	557,752	557,752	0	231,594	231,594
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,099,085	2,099,085	0	1,483,213	1,483,213	0	615,872	615,872
TOTAL UNDERGROUND STORAGE PLANT			0	38,411,803	38,411,803	0	27,155,182	27,155,182	0	11,256,621	11,256,621
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	933,202	0	933,202	568,463	0	568,463	364,739	0	364,739
6	376000	Mains	300,344,877	2,512,521	302,857,398	196,432,382	1,687,660	198,120,042	103,912,495	824,861	104,737,356
6	378000	Measuring & Reg Station Equip-General	5,781,769	127,100	5,908,869	3,567,635	85,373	3,653,008	2,214,134	41,727	2,255,861
6	379000	Measuring & Reg Station Equip-City Gate	6,864,242	0	6,864,242	2,351,609	0	2,351,609	4,512,633	0	4,512,633
6	380000	Services	210,506,600	0	210,506,600	142,724,773	0	142,724,773	67,781,827	0	67,781,827
6	381000	Meters	75,991,065	0	75,991,065	52,482,773	0	52,482,773	23,508,292	0	23,508,292
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	3,376,560	0	3,376,560	2,606,565	0	2,606,565	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			604,073,308	2,639,621	606,712,929	400,921,388	1,773,033	402,694,421	203,151,920	866,588	204,018,508
GENERAL PLANT											
4	389XXX	Land & Land Rights	824,910	2,075,245	2,900,155	730,832	1,504,532	2,235,364	94,078	570,713	664,791
4	390XXX	Structures & Improvements	5,304,597	22,574,892	27,879,489	3,764,848	16,366,571	20,131,419	1,539,749	6,208,321	7,748,070
4	391XXX	Office Furniture & Equipment	26,608	11,927,709	11,954,317	8,298	8,647,470	8,655,768	18,310	3,280,239	3,298,549
4	392XXX	Transportation Equipment	10,209,258	2,232,621	12,441,879	7,734,790	1,618,628	9,353,418	2,474,468	613,993	3,088,461
4	393000	Stores Equipment	150,256	811,563	961,819	116,841	588,375	705,216	33,415	223,188	256,603
4	394000	Tools, Shop & Garage Equipment	2,467,409	5,125,324	7,592,733	1,920,317	3,715,809	5,636,126	547,092	1,409,515	1,956,607

RESULTS OF OPERATIONS	Report ID:
GAS UTILITY PLANT	G-PLT-1A
For Month Ended November 30, 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	3,625,049	1,083,521	4,708,570	2,703,738	785,542	3,489,280	921,311	297,979	1,219,290
4	397XXX	Communications Equipment	2,374,741	9,704,699	12,079,440	1,070,619	7,035,810	8,106,429	1,304,122	2,668,889	3,973,011
4	398000	Miscellaneous Equipment	1,073	79,807	80,880	1,073	57,859	58,932	0	21,948	21,948
		TOTAL GENERAL PLANT	25,004,589	55,924,522	80,929,111	18,066,958	40,544,720	58,611,678	6,937,631	15,379,802	22,317,433
		TOTAL PLANT IN SERVICE	630,900,684	133,183,570	764,084,254	420,010,940	95,723,101	515,734,041	210,889,744	37,460,469	248,350,213
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,532,477)	(14,532,477)	0	(10,268,648)	(10,268,648)	0	(4,263,829)	(4,263,829)
G-ADEP		Distribution Plant	(198,686,413)	(1,629,672)	(200,316,085)	(130,986,895)	(1,094,651)	(132,081,546)	(67,699,518)	(535,021)	(68,234,539)
G-ADEP		General Plant	(8,844,555)	(15,933,466)	(24,778,021)	(6,234,152)	(11,551,603)	(17,785,755)	(2,610,403)	(4,381,863)	(6,992,266)
		TOTAL ACCUMULATED DEPRECIATION	(207,530,968)	(32,095,615)	(239,626,583)	(137,221,047)	(22,914,902)	(160,135,949)	(70,309,921)	(9,180,713)	(79,490,634)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(232,901)	(384,772)	(617,673)	(163,321)	(278,956)	(442,277)	(69,580)	(105,816)	(175,396)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(10,895)	(9,336,403)	(9,347,298)	0	(6,768,799)	(6,768,799)	(10,895)	(2,567,604)	(2,578,499)
G-AAAMT		Underground Storage	0	(240,286)	(240,286)	0	(169,786)	(169,786)	0	(70,500)	(70,500)
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	(246,081)	(10,014,125)	(10,260,206)	(164,630)	(7,255,722)	(7,420,352)	(81,451)	(2,758,403)	(2,839,854)
		TOTAL ACCUMULATED DEPR/AMORT	(207,777,049)	(42,109,740)	(249,886,789)	(137,385,677)	(30,170,624)	(167,556,301)	(70,391,372)	(11,939,116)	(82,330,488)
		NET GAS UTILITY PLANT before DFIT	423,123,635	91,073,830	514,197,465	282,625,263	65,552,477	348,177,740	140,498,372	25,521,353	166,019,725
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(99,938,446)	(99,938,446)	0	(67,671,320)	(67,671,320)	0	(32,267,126)	(32,267,126)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,521,107)	(12,521,107)	0	(9,070,750)	(9,070,750)	0	(3,450,357)	(3,450,357)
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	(829,536)	(829,536)	0	(561,704)	(561,704)	0	(267,832)	(267,832)
		TOTAL ACCUMULATED DFIT	0	(113,289,089)	(113,289,089)	0	(77,303,774)	(77,303,774)	0	(35,985,315)	(35,985,315)
		NET GAS UTILITY PLANT	423,123,635	(22,215,259)	400,908,376	282,625,263	(11,751,297)	270,873,966	140,498,372	(10,463,962)	130,034,410

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%	67.170%	32.830%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.713%	32.287%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-1A
For Month Ended November 30, 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	423,123,635	(22,215,259)	400,908,376	282,625,263	(11,751,297)	270,873,966	140,498,372	(10,463,962)	130,034,410	
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	12,024,111	12,024,111	0	8,496,237	8,496,237	0	3,527,874	3,527,874	
4 252000 Customer Advances	(81,232)	(789)	(82,021)	(11,804)	(572)	(12,376)	(69,428)	(217)	(69,645)	
99 235199 Customer Deposits	(493,975)	0	(493,975)	(493,975)	0	(493,975)	0	0	0	
99 182302 WA Excess Nat Gas Line Extension	996,640	0	996,640	996,640	0	996,640	0	0	0	
99 283302 DFIT - WA Excess Nat Gas Line Extension	(348,824)	0	(348,824)	(348,824)	0	(348,824)	0	0	0	
C-WKC Working Capital	14,470,128	5,070,896	19,541,024	14,470,128	0	14,470,128	0	5,070,896	5,070,896	
99 186710 DSM Programs	0	0	0	0	0	0	0	0	0	
TOTAL OTHER ADJUSTMENTS	14,542,737	22,825,282	37,368,019	14,612,165	12,545,235	27,157,400	(69,428)	10,280,047	10,210,619	
NET RATE BASE	437,666,372	610,023	438,276,395	297,237,428	793,938	298,031,366	140,428,944	(183,915)	140,245,029	

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 November 30, 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)	665,405	665,405												
Hydro (ED-AN)	932,299	932,299												
Other (ED-AN)	801,818	801,818												
Total Electric Production	2,399,522	2,399,522												
Electric Transmission														
ED-AN	997,084	997,084												
Total Electric Transmission	997,084	997,084												
Electric Distribution														
ED-AN	3,492	3,492												
ED-ID	1,372,429	1,372,429												
ED-WA	2,384,160	2,384,160												
Total Electric Distribution	3,760,081	3,760,081												
Gas Underground Storage														
1 GD-AN	59,985		59,985		59,985	59,985		42,385	42,385		17,600	17,600		
GD-OR	10,842			10,842										
Total Gas Underground Storage	70,827		59,985	10,842		59,985	59,985		42,385	42,385		17,600	17,600	
Gas Distribution														
6 GD-AN	5,383		5,383			5,383	5,383		3,616	3,616		1,767	1,767	
GD-ID	416,988		416,988		416,988	416,988					416,988		416,988	
GD-WA	842,191		842,191		842,191	842,191		842,191		842,191				
GD-OR	567,048			567,048										
Total Gas Distribution	1,831,610		1,264,562	567,048	1,259,179	5,383	1,264,562		842,191	3,616	845,807	416,988	1,767	418,755
General Plant														
ED-AN	229,433	229,433												
ED-ID	18,912	18,912												
ED-WA	82,267	82,267												
7,4 CD-AA	1,460,473	1,041,697	291,481	127,295		291,481	291,481		211,321	211,321		80,160	80,160	
9,4 CD-AN	55,157	43,289	11,868			11,868	11,868		8,604	8,604		3,264	3,264	
9 CD-ID	28,817	22,616	6,201		6,201	6,201					6,201		6,201	
9 CD-WA	18,178	14,267	3,911		3,911	3,911		3,911		3,911				
8,4 GD-AA	23,698		16,502	7,196		16,502	16,502		11,964	11,964		4,538	4,538	
4 GD-AN	2,930		2,930			2,930	2,930		2,124	2,124		806	806	
GD-ID	2,966		2,966		2,966	2,966					2,966		2,966	
GD-WA	16,355		16,355		16,355	16,355		16,355		16,355				
GD-OR	15,736			15,736										
Total General Plant	1,954,922	1,452,481	352,214	150,227	29,433	322,781	352,214		20,266	234,013	254,279	9,167	88,768	97,935
Total Depreciation Expense	11,014,046	8,609,168	1,676,761	728,117	1,288,612	388,149	1,676,761		862,457	280,014	1,142,471	426,155	108,135	534,290

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 1/24/2017 1:59 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-1A
For Month Ended November 30, 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	67.170%	32.830%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-1A
For Month Ended November 30, 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	513	513												
Total Distribution		2,526	2,526												
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	1,817,981	1,296,693	362,833	158,455		362,833	362,833		263,050	263,050		99,783	99,783	
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	59,659	59,659												
	ED-ID	396	396												
	ED-WA	70,535	70,535												
8,4	GD-AA	25,380		17,673	7,707		17,673	17,673		12,813	12,813		4,860	4,860	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		1,976,265	1,429,099	381,004	166,162		334	380,670	381,004		275,982	275,982	334	104,688	105,022
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	
Total Amortization Expense		2,134,060	1,568,401	394,475	171,184		3,651	390,824	394,475	2,072	283,343	285,415	1,579	107,481	109,060

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%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Rat	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 November 30, 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)	(295,534,236)	(295,534,236)											
	Hydro (ED-AN)	(123,984,998)	(123,984,998)											
	Other (ED-AN)	(108,781,575)	(108,781,575)											
Total Electric Production		(528,300,809)	(528,300,809)											
Electric Transmission														
	ED-AN	(209,259,392)	(209,259,392)											
Total Electric Transmission		(209,259,392)	(209,259,392)											
Electric Distribution														
	ED-AN	(71,178)	(71,178)											
	ED-ID	(189,204,597)	(189,204,597)											
	ED-WA	(303,712,388)	(303,712,388)											
Total Electric Distribution		(492,988,163)	(492,988,163)											
Gas Underground Storage														
1	GD-AN	(14,532,477)	(14,532,477)		(14,532,477)	(14,532,477)		(10,268,648)	(10,268,648)		(4,263,829)	(4,263,829)		
	GD-OR	(858,754)		(858,754)										
Total Gas Underground Storage		(15,391,231)	(14,532,477)	(858,754)	(14,532,477)	(14,532,477)		(10,268,648)	(10,268,648)		(4,263,829)	(4,263,829)		
Gas Distribution														
6	GD-AN	(1,629,672)	(1,629,672)			(1,629,672)	(1,629,672)	(1,094,651)	(1,094,651)		(535,021)	(535,021)		
	GD-ID	(67,699,518)	(67,699,518)		(67,699,518)	(67,699,518)				(67,699,518)		(67,699,518)		
	GD-WA	(130,986,895)	(130,986,895)		(130,986,895)	(130,986,895)	(130,986,895)		(130,986,895)					
	GD-OR	(102,178,072)		(102,178,072)										
Total Gas Distribution		(302,494,157)	(200,316,085)	(102,178,072)	(198,686,413)	(1,629,672)	(200,316,085)	(130,986,895)	(1,094,651)	(132,081,546)	(67,699,518)	(535,021)	(68,234,539)	
General Plant														
	ED-AN	(44,417,528)	(44,417,528)											
	ED-ID	(8,805,011)	(8,805,011)											
	ED-WA	(18,943,918)	(18,943,918)											
7,4	CD-AA	(48,370,308)	(34,500,606)	(9,653,746)	(4,215,956)	(9,653,746)	(9,653,746)	(6,998,869)	(6,998,869)		(2,654,877)	(2,654,877)		
9,4	CD-AN	(11,292,195)	(8,862,454)	(2,429,741)		(2,429,741)	(2,429,741)	(1,761,538)	(1,761,538)		(668,203)	(668,203)		
9	CD-ID	(5,516,611)	(4,329,602)	(1,187,009)		(1,187,009)	(1,187,009)			(1,187,009)		(1,187,009)		
9	CD-WA	(3,320,379)	(2,605,933)	(714,446)		(714,446)	(714,446)	(714,446)	(714,446)					
8,4	GD-AA	(2,050,721)		(1,427,999)	(622,722)	(1,427,999)	(1,427,999)	(1,035,285)	(1,035,285)		(392,714)	(392,714)		
4	GD-AN	(2,421,980)		(2,421,980)		(2,421,980)	(2,421,980)	(1,755,911)	(1,755,911)		(666,069)	(666,069)		
	GD-ID	(1,423,394)	(1,423,394)		(1,423,394)	(1,423,394)				(1,423,394)		(1,423,394)		
	GD-WA	(5,519,706)	(5,519,706)		(5,519,706)	(5,519,706)	(5,519,706)		(5,519,706)					
	GD-OR	(4,635,743)		(4,635,743)										
Total General Plant		(156,717,494)	(122,465,052)	(24,778,021)	(9,474,421)	(8,844,555)	(15,933,466)	(24,778,021)	(6,234,152)	(11,551,603)	(17,785,755)	(2,610,403)	(4,381,863)	(6,992,266)
Total Accumulated Depreciation		(1,705,151,246)	(1,353,013,416)	(239,626,583)	(112,511,247)	(207,530,968)	(32,095,615)	(239,626,583)	(137,221,047)	(22,914,902)	(160,135,949)	(70,309,921)	(9,180,713)	(79,490,634)

Allocation Ratios:

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
				Page 1 of 2		Print Date-Time: 1/24/2017 1:59 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-1A
For Month Ended November 30, 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	67.170%	32.830%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-1A
For Month Ended November 30, 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	(10,026,555)	(10,026,555)											
Misc Intangible Plt (303000)	ED-AN	(1,342,938)	(1,342,938)											
Total Production/Transmission		(11,369,493)	(11,369,493)											
Distribution														
Franchises (302000)	ED-WA	(166,369)	(166,369)											
Misc Intangible Plt (303000)	ED-WA	(33,641)	(33,641)											
Total Distribution		(200,010)	(200,010)											
General Plant - 303000														
7,4	CD-AA	(1,835,382)	(1,309,104)	(366,306)	(159,972)		(366,306)	(366,306)		(265,568)	(265,568)	(100,738)	(100,738)	
9,4	CD-AN	(85,822)	(67,356)	(18,466)			(18,466)	(18,466)		(13,388)	(13,388)	(5,078)	(5,078)	
	GD-ID	(69,580)		(69,580)		(69,580)	(69,580)	(69,580)				(69,580)	(69,580)	
	GD-WA	(163,321)		(163,321)		(163,321)	(163,321)	(163,321)						
	GD-OR	(79,609)			(79,609)									
Total General Plant - 303000		(2,233,714)	(1,376,460)	(617,673)	(239,581)	(232,901)	(384,772)	(617,673)	(163,321)	(278,956)	(442,277)	(69,580)	(105,816)	(175,396)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(43,414,552)	(30,965,864)	(8,664,675)	(3,784,013)		(8,664,675)	(8,664,675)		(6,281,803)	(6,281,803)	(2,382,872)	(2,382,872)	
9,4	CD-AN	(33,442)	(26,246)	(7,196)			(7,196)	(7,196)		(5,217)	(5,217)	(1,979)	(1,979)	
9	CD-ID	(50,635)	(39,740)	(10,895)		(10,895)	(10,895)	(10,895)				(10,895)	(10,895)	
	ED-AN	(1,269,258)	(1,269,258)											
	ED-ID	(22,139)	(22,139)											
	ED-WA	(2,592,889)	(2,592,889)											
8,4	GD-AA	(954,321)		(664,532)	(289,789)		(664,532)	(664,532)		(481,779)	(481,779)	(182,753)	(182,753)	
4	GD-AN	0		0			0	0		0	0	0	0	
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031X		(48,337,236)	(34,916,136)	(9,347,298)	(4,073,802)	(10,895)	(9,336,403)	(9,347,298)		(6,768,799)	(6,768,799)	(10,895)	(2,567,604)	(2,578,499)
Gas Underground Storage														
1	GD-AN	(240,286)		(240,286)			(240,286)	(240,286)		(169,786)	(169,786)	(70,500)	(70,500)	
Total Gas Underground Storage		(240,286)		(240,286)			(240,286)	(240,286)		(169,786)	(169,786)	(70,500)	(70,500)	
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	(108,881)	(108,881)											
	ED-WA	(55,339)	(55,339)											
	GD-WA	0		0		0	0	0		0	0			
	GD-OR	0			0									
Total General Plant - 390200, 396200		(438,715)	(360,767)	(54,949)	(22,999)	(2,285)	(52,664)	(54,949)	(1,309)	(38,181)	(39,490)	(976)	(14,483)	(15,459)
Total Accumulated Amortization		(62,819,454)	(48,222,866)	(10,260,206)	(4,336,382)	(246,081)	(10,014,125)	(10,260,206)	(164,630)	(7,255,722)	(7,420,352)	(81,451)	(2,758,403)	(2,839,854)

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 November 30, 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%				

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 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	539,168	0	0	0	0	539,168	0	0	0	539,168	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	10,072,650	0	0	7,184,418	7,184,418	0	0	2,010,300	2,010,300	0	877,932	877,932	0	
9		CD-WA / ID / AN	1,629,815	699,092	343,147	236,888	1,279,127	191,664	94,078	64,946	350,688	0	0	0	0	
		TOTAL ACCOUNT	13,488,841	712,703	705,426	7,444,080	8,862,209	730,832	94,078	2,075,246	2,900,156	848,544	877,932	1,726,476		
	390XXX	Structures & Improvements														
99		ED-WA / ID / AN	7,823,374	1,052,423	2,154,217	4,616,734	7,823,374	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	3,604,553	0	0	0	0	0	0	0	0	3,604,553	0	0	3,604,553	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	101,863,794	0	0	72,655,370	72,655,370	0	0	20,329,976	20,329,976	0	8,878,448	8,878,448	0	
9		CD-WA / ID / AN	24,707,091	5,586,345	5,616,217	8,188,304	19,390,866	1,531,560	1,539,749	2,244,916	5,316,225	0	0	0	0	
		TOTAL ACCOUNT	140,232,100	6,638,768	7,770,434	85,460,408	99,869,610	3,764,848	1,539,749	22,574,892	27,879,489	3,604,553	8,878,448	12,483,001		
	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	57,481,651	0	0	40,999,362	40,999,362	0	0	11,472,188	11,472,188	0	5,010,101	5,010,101	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	66,641,229	2,622,527	66,785	46,800,767	49,490,079	8,298	18,310	11,927,710	11,954,318	0	5,196,832	5,196,832		
	392XXX	Transportation Equipment														
99		ED-WA / ID / AN	37,770,810	17,883,897	7,317,861	12,569,052	37,770,810	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,028,140	0	0	0	0	7,196,608	2,245,343	1,586,189	11,028,140	0	0	0	0	0
99		GD-OR / AS	4,071,926	0	0	0	0	0	0	0	0	4,071,926	0	0	4,071,926	
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	6,032,164	1,963,013	835,730	1,935,480	4,734,223	538,182	229,125	530,634	1,297,941	0	0	0	0	
		TOTAL ACCOUNT	59,483,252	19,846,910	8,153,591	14,918,374	42,918,875	7,734,790	2,474,468	2,232,622	12,441,880	4,071,926	50,571	4,122,497		

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-1A
For Month Ended November 30, 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	4,060,320	104,613	121,879	2,960,168	3,186,660	28,681	33,415	811,564	873,660	0	0	0	
		TOTAL ACCOUNT	4,606,213	115,352	136,624	3,335,190	3,587,166	116,841	33,415	811,564	961,820	57,227	0	57,227	
	394000	Tools, Shop, & Garage Equipment													
99		ED-WA / ID / AN	3,634,137	849,600	265,743	2,518,794	3,634,137	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	2,597,195	0	0	0	0	1,915,821	337,941	343,433	2,597,195	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	3,144,939	0	0	0	0	0	0	2,189,947	2,189,947	0	954,992	954,992	
7		CD-AA	12,753,470	0	0	9,096,540	9,096,540	0	0	2,545,338	2,545,338	0	1,111,592	1,111,592	
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	24,290,345	865,998	1,028,618	11,785,334	13,679,950	1,920,317	547,092	5,125,325	7,592,734	951,077	2,066,584	3,017,661	
	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	583,577	210,611	26,663	346,303	583,577	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	1,310,866	211,930	27,084	621,127	860,141	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 November 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,311,306	14,552,182	9,885,500	7,873,624	32,311,306	0	0	0	0	0	0	
99		GD-WA / ID / AN	4,300,384	0	0	0	0	2,634,005	835,885	830,494	4,300,384	0	0	
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	
8		GD-AA	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	
9		CD-WA / ID / AN	1,406,848	254,350	311,589	538,197	1,104,136	69,733	85,426	147,553	302,712	0	0	
		TOTAL ACCOUNT	38,590,851	14,806,532	10,197,089	8,788,764	33,792,385	2,703,738	921,311	1,083,521	4,708,570	43,834	46,062	89,896
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,190,289	12,383,459	6,189,596	44,617,234	63,190,289	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	
99		GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	
7		CD-AA	37,774,189	0	0	26,942,818	26,942,818	0	0	7,538,973	7,538,973	0	3,292,398	
9		CD-WA / ID / AN	12,382,383	1,388,542	2,952,002	5,377,521	9,718,065	380,685	809,325	1,474,308	2,664,318	0	0	
		TOTAL ACCOUNT	116,752,633	13,772,001	9,141,598	76,937,573	99,851,172	1,070,620	1,304,122	9,704,699	12,079,441	1,228,108	3,593,912	4,822,020
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	140,276	0	0	140,276	140,276	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	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	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	
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	
		TOTAL ACCOUNT	547,113	3,913	0	425,569	429,482	1,073	0	79,807	80,880	2,367	34,384	36,751
		TOTAL GENERAL PLANT	465,994,701	59,596,634	37,227,249	256,568,444	353,392,327	18,066,959	6,937,630	55,924,526	80,929,115	10,848,553	20,824,706	31,673,259

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 November 30, 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	10,621,934	335,477	0	10,286,457	10,621,934	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	22,028,221	335,477	0	16,846,622	17,182,099	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	7,641,778	4,210,398	23,524	3,407,856	7,641,778	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	60,021,110	0	0	42,810,657	42,810,657	0	0	11,979,013	11,979,013	0	5,231,440	
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	69,208,960	4,210,398	98,619	46,255,543	50,564,560	0	20,588	12,966,274	12,986,862	0	5,657,538	5,657,538
	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	6,426,981	0	0	4,584,108	4,584,108	0	0	1,282,697	1,282,697	0	560,176	
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		TOTAL ACCOUNT	6,426,981	0	0	4,584,108	4,584,108	0	0	1,282,697	1,282,697	0	560,176	560,176
	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	198,495,366	4,545,875	98,619	139,605,137	144,249,631	1,022,594	800,193	36,207,626	38,030,413	426,123	15,789,199	16,215,322

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 November 30, 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	(62,012,045)	(44,230,711)	(12,376,364)	(5,404,970)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(672,691)	(527,948)	(144,743)	0
7	283750 CD-AA	0	0	0	0
	Total	<u>(62,684,736)</u>	<u>(44,758,659)</u>	<u>(12,521,107)</u>	<u>(5,404,970)</u>

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 November 30, 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		2,885,356		2,885,356					2,885,356
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			5	5					5
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(8)	(8)					(8)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	68,944,482	30,874,974		99,819,456	54,474,354	25,804,078	14,470,128	5,070,896	
TOTAL		68,944,482	30,874,974	2,885,353	102,704,809	54,474,354	25,804,078	14,470,128	5,070,896	2,885,353

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						