

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12A
For Twelve Months Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	29,910,474	20,116,392	9,794,082
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	29,910,474	20,116,392	9,794,082
G-APL	Gas Net Adjusted Rate Base	420,596,705	285,027,118	135,569,587
	RATE OF RETURN	7.111%	7.058%	7.224%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2016
Average of Monthly Averages Basis

Report ID:
G-ALL-12A

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	100.000%	70.660%	29.340%
2	Input	Number of Customers - AMA Percent	10-01-2015 thru 09-30-2016	235,650 100.000%	156,078 66.233%	79,572 33.767%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2015 thru 09-30-2016	14,698,480 100.000%	10,174,564 69.222%	4,523,916 30.778%
	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	10-01-2015 thru 09-30-2016	230,790,153 100.000%	158,184,307 68.540%	72,605,846 31.460%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2016

Average of Monthly Averages Basis

Report ID:
G-ALL-12A

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

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2016

Average of Monthly Averages Basis

Report ID:
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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%

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RESULTS OF OPERATIONS	Report ID: G-ALL-12A
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	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%
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	222,800,448	152,719,401	70,081,047	
			100.000%	68.545%	31.455%	
11	Book Depreciation Percent	10-01-2015 thru 09-30-2016	19,605,474	13,355,001	6,250,473	
			100.000%	68.119%	31.881%	
12	Net Gas Plant (before DFIT) - AMA Percent	09-01-2015 thru 09-30-2016	491,351,815	331,832,777	159,519,038	
			100.000%	67.535%	32.465%	
13	G-PLT Net Gas General Plant - AMA Percent	09-01-2015 thru 09-30-2016	55,143,989	40,068,064	15,075,925	
			100.000%	72.661%	27.339%	
14	Net Allocated Schedule M's - AMA Percent	10-01-2015 thru 09-30-2016	-81,770,570	-55,082,295	-26,688,275	
			100.000%	67.362%	32.638%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS		Report ID:
GAS OPERATING STATEMENT		G-OPS-12A
For Twelve Months Ended September 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	133,772,375	0	133,772,375	93,663,710	0	93,663,710	40,108,665	0	40,108,665
99	4812XX Commercial - Firm & Interruptible	64,929,381	0	64,929,381	46,521,081	0	46,521,081	18,408,300	0	18,408,300
99	4813XX Industrial-Firm	3,056,795	0	3,056,795	1,828,031	0	1,828,031	1,228,764	0	1,228,764
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	263,167	0	263,167	231,904	0	231,904	31,263	0	31,263
99	499XXX Unbilled Revenue	(603,926)	0	(603,926)	(387,203)	0	(387,203)	(216,723)	0	(216,723)
TOTAL SALES TO ULTIMATE CUSTOMERS		201,417,792	0	201,417,792	141,857,523	0	141,857,523	59,560,269	0	59,560,269
OTHER OPERATING REVENUES:										
99	483XXX Sales for Resale	91,179,626	0	91,179,626	61,682,388	0	61,682,388	29,497,238	0	29,497,238
4	488000 Miscellaneous Service Revenues	19,564	0	19,564	10,140	0	10,140	9,424	0	9,424
99	4893XX Transportation Revenues	5,035,113	0	5,035,113	4,542,843	0	4,542,843	492,270	0	492,270
99	493000 Rent from Gas Property	2,444	0	2,444	2,444	0	2,444	0	0	0
4	495XXX Other Gas Revenues	14,365,030	176,568	14,541,598	10,864,158	128,010	10,992,168	3,500,872	48,558	3,549,430
99	496100 Provision for Rate Refund	(358,799)	0	(358,799)	(358,799)	0	(358,799)	0	0	0
TOTAL OTHER OPERATING REVENUES		110,242,978	176,568	110,419,546	76,743,174	128,010	76,871,184	33,499,804	48,558	33,548,362
TOTAL GAS REVENUES		311,660,770	176,568	311,837,338	218,600,697	128,010	218,728,707	93,060,073	48,558	93,108,631
PRODUCTION EXPENSES:										
G-804	804/805 City Gate Purchases	168,866,684	0	168,866,684	115,409,614	0	115,409,614	53,457,070	0	53,457,070
99	808XXX Net Natural Gas Storage Transactions	5,529,211	0	5,529,211	4,122,572	0	4,122,572	1,406,639	0	1,406,639
99	811000 Gas Used for Products Extraction	(367,056)	0	(367,056)	(247,083)	0	(247,083)	(119,973)	0	(119,973)
10	813000 Other Gas Expenses	0	1,326,911	1,326,911	0	909,531	909,531	0	417,380	417,380
99	813010 Gas Technology Institute (GTI) Expenses	95,763	0	95,763	67,526	0	67,526	28,237	0	28,237
TOTAL PRODUCTION EXPENSES		174,124,602	1,326,911	175,451,513	119,352,629	909,531	120,262,160	54,771,973	417,380	55,189,353
UNDERGROUND STORAGE EXPENSES:										
1	814000 Supervision & Engineering	0	16,255	16,255	0	11,486	11,486	0	4,769	4,769
1	824000 Other Expenses	0	656,700	656,700	0	464,024	464,024	0	192,676	192,676
1	837000 Other Equipment	0	727,414	727,414	0	513,991	513,991	0	213,423	213,423
TOTAL UNDERGROUND STORAGE OPER EXP		0	1,400,369	1,400,369	0	989,501	989,501	0	410,868	410,868
G-DEPX	Depreciation Expense-Underground Storage	0	680,493	680,493	0	480,836	480,836	0	199,657	199,657
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX	Taxes Other Than FIT	0	156,582	156,582	0	110,641	110,641	0	45,941	45,941
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA		0	837,303	837,303	0	591,638	591,638	0	245,665	245,665

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended September 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
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,237,672	2,237,672	0	1,581,139	1,581,139	0	656,533	656,533

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For Twelve Months Ended September 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	470,102	1,128,513	1,598,615	390,431	781,179	1,171,610	79,671	347,334	427,005
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,392,583	951,673	4,344,256	2,527,283	658,767	3,186,050	865,300	292,906	1,158,206
3	875000	Measuring & Reg Sta Exp-General	95,898	0	95,898	61,900	0	61,900	33,998	0	33,998
3	876000	Measuring & Reg Sta Exp-Industrial	9,311	0	9,311	7,291	0	7,291	2,020	0	2,020
3	877000	Measuring & Reg Sta Exp-City Gate	110,316	7,184	117,500	54,010	4,973	58,983	56,306	2,211	58,517
3	878000	Meter & House Regulator Expenses	756,867	61,063	817,930	482,631	42,269	524,900	274,236	18,794	293,030
3	879000	Customer Installation Expenses	1,890,022	124,362	2,014,384	1,118,711	86,086	1,204,797	771,311	38,276	809,587
3	880000	Other Expenses	1,600,760	667,200	2,267,960	1,158,466	461,849	1,620,315	442,294	205,351	647,645
3	881000	Rents	0	41,419	41,419	0	28,671	28,671	0	12,748	12,748
	MAINTENANCE										
3	885000	Supervision & Engineering	176,574	1,883	178,457	88,465	1,303	89,768	88,109	580	88,689
3	887000	Mains	1,184,609	3,580	1,188,189	805,481	2,478	807,959	379,128	1,102	380,230
3	889000	Measuring & Reg Sta Exp-General	218,938	20,448	239,386	155,043	14,155	169,198	63,895	6,293	70,188
3	890000	Measuring & Reg Sta Exp-Industrial	279,845	127	279,972	232,485	88	232,573	47,360	39	47,399
3	891000	Measuring & Reg Sta Exp-City Gate	100,068	0	100,068	51,778	0	51,778	48,290	0	48,290
3	892000	Services	2,841,881	3,148	2,845,029	1,872,227	2,179	1,874,406	969,654	969	970,623
3	893000	Meters & House Regulators	1,561,422	616,253	2,177,675	1,161,200	426,583	1,587,783	400,222	189,670	589,892
3	894000	Other Equipment	9,284	188,497	197,781	7,162	130,481	137,643	2,122	58,016	60,138
	TOTAL DISTRIBUTION OPERATING EXP										
		14,698,480	3,815,350	18,513,830	10,174,564	2,641,061	12,815,625	4,523,916	1,174,289	5,698,205	
G-DEPX	Depreciation Expense-Distribution	14,403,227	64,599	14,467,826	9,614,099	44,276	9,658,375	4,789,128	20,323	4,809,451	
G-OTX	Taxes Other Than FIT	15,551,224	0	15,551,224	13,284,894	0	13,284,894	2,266,330	0	2,266,330	
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES										
		29,954,451	64,599	30,019,050	22,898,993	44,276	22,943,269	7,055,458	20,323	7,075,781	
	TOTAL DISTRIBUTION EXPENSES										
		44,652,931	3,879,949	48,532,880	33,073,557	2,685,337	35,758,894	11,579,374	1,194,612	12,773,986	

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GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended September 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	
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	216,286	216,286	0	143,253	143,253	0	73,033	73,033
2	902000	Meter Reading Expenses	1,952,360	90,504	2,042,864	1,753,243	59,944	1,813,187	199,117	30,560	229,677
2	903XXX	Customer Records & Collection Expenses	967,652	4,942,182	5,909,834	648,502	3,273,355	3,921,857	319,150	1,668,827	1,987,977
2	904000	Uncollectible Accounts	0	1,967,980	1,967,980	0	1,303,452	1,303,452	0	664,528	664,528
2	905000	Misc Customer Accounts	0	161,176	161,176	0	106,752	106,752	0	54,424	54,424
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,920,012	7,378,128	10,298,140	2,401,745	4,886,756	7,288,501	518,267	2,491,372	3,009,639
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,939,352	230,922	7,170,274	6,182,538	152,947	6,335,485	756,814	77,975	834,789
2	909000	Advertising	1,038	701,043	702,081	0	464,322	464,322	1,038	236,721	237,759
2	910000	Misc Customer Service & Info Exp	0	123,287	123,287	0	81,657	81,657	0	41,630	41,630
TOTAL CUSTOMER SERVICE & INFO EXP			6,940,390	1,055,252	7,995,642	6,182,538	698,926	6,881,464	757,852	356,326	1,114,178
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

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	107,363	8,658,134	8,765,497	72,218	6,277,061	6,349,279	35,145	2,381,073	2,416,218
4	921000	Office Supplies & Expenses	6,884	1,152,594	1,159,478	6,884	835,619	842,503	0	316,975	316,975
4	922000	Admin. Expenses Transferred - Credit	0	(20,075)	(20,075)	0	(14,554)	(14,554)	0	(5,521)	(5,521)
4	923000	Outside Services Employed	14,501	2,004,830	2,019,331	14,501	1,453,482	1,467,983	0	551,348	551,348
4	924000	Property Insurance Premium	0	314,086	314,086	0	227,709	227,709	0	86,377	86,377
4	925XXX	Injuries and Damages	65	913,664	913,729	22	662,397	662,419	43	251,267	251,310
4	926XXX	Employee Pensions and Benefits	29,842	351,497	381,339	29,842	254,832	284,674	0	96,665	96,665
4	928000	Regulatory Commission Expenses	868,825	255,741	1,124,566	645,080	185,410	830,490	223,745	70,331	294,076
4	930000	Miscellaneous General Expenses	35,772	1,127,355	1,163,127	24,685	817,321	842,006	11,087	310,034	321,121
4	931000	Rents	8,941	270,289	279,230	8,941	195,957	204,898	0	74,332	74,332
4	935000	Maintenance of General Plant	331,412	2,502,604	2,834,016	250,954	1,814,363	2,065,317	80,458	688,241	768,699
TOTAL ADMIN & GEN OPERATING EXP			1,403,605	17,530,719	18,934,324	1,053,127	12,709,597	13,762,724	350,478	4,821,122	5,171,600
G-DEPX	Depreciation Expense-General Plant		372,308	4,084,847	4,457,155	254,316	2,961,473	3,215,789	117,992	1,123,374	1,241,366
G-AMTX	Amortization Expense - General Plant - 303000		38,443	121,423	159,866	24,862	88,030	112,892	13,581	33,393	46,974
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,003	4,041,000	4,045,003	0	2,929,684	2,929,684	4,003	1,111,316	1,115,319
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	5,316	5,316	0	3,854	3,854	0	1,462	1,462
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(498,080)	0	(498,080)	0	0	0	(498,080)	0	(498,080)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	126,102	0	126,102	0	0	0	126,102	0	126,102
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(192,282)	0	(192,282)	0	0	0	(192,282)	0	(192,282)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(149,506)	8,252,586	8,103,080	279,178	5,983,041	6,262,219	(428,684)	2,269,545	1,840,861
TOTAL ADMIN & GENERAL EXPENSES			1,254,099	25,783,305	27,037,404	1,332,305	18,692,638	20,024,943	(78,206)	7,090,667	7,012,461
TOTAL EXPENSES BEFORE FIT			229,892,034	41,661,217	271,553,251	162,342,774	29,454,327	191,797,101	67,549,260	12,206,890	79,756,150
NET OPERATING INCOME (LOSS) BEFORE FIT					40,284,087			26,931,606			13,352,481
G-FIT	FEDERAL INCOME TAX				(11,527,004)			(8,182,027)			(3,344,977)
G-FIT	DEFERRED FEDERAL INCOME TAX				21,927,413			15,015,529			6,911,884
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(26,796)			(18,288)			(8,508)
GAS NET OPERATING INCOME (LOSS)					29,910,474			20,116,392			9,794,082

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12A
For Twelve Months Ended September 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 - AMA		100.000%		66.233%		33.767%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.222%		30.778%			
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-495-12A
For Twelve Months Ended September 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	87,741	176,568	264,309	87,741	128,010	215,751	0	48,558	48,558
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,042,938	0	3,042,938	1,457,063	0	1,457,063
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	(877,568)	0	(877,568)	(207,300)	0	(207,300)	(670,268)	0	(670,268)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	8,103,273	0	8,103,273	5,726,477	0	5,726,477	2,376,796	0	2,376,796
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,551,583	0	2,551,583	2,214,302	0	2,214,302	337,281	0	337,281
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	14,365,030	176,568	14,541,598	10,864,158	128,010	10,992,168	3,500,872	48,558	3,549,430

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	Report ID:
ALLOCATION OF PURCHASED GAS COSTS	G-804-12A
For Twelve Months Ended September 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
6	804000	Gas Purchases	107,584,636	0	107,584,636	72,948,519	0	72,948,519	34,636,117	0	34,636,117
1	804001	Pipeline Demand Costs	25,900,568	0	25,900,568	18,305,549	0	18,305,549	7,595,019	0	7,595,019
1	804002	Transport Variable Charges	1,086,769	0	1,086,769	768,008	0	768,008	318,761	0	318,761
6	804010	Gas Costs - Fixed Hedge	(56,346)	0	(56,346)	(39,245)	0	(39,245)	(17,101)	0	(17,101)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	463,450	0	463,450	313,994	0	313,994	149,456	0	149,456
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	11,580,238	0	11,580,238	7,952,193	0	7,952,193	3,628,045	0	3,628,045
6	804700	Gas Costs - Offsystem Bookout	762,450	0	762,450	522,281	0	522,281	240,169	0	240,169
6	804711	Gas Costs - Offsystem Bookout Offset	(762,450)	0	(762,450)	(522,281)	0	(522,281)	(240,169)	0	(240,169)
6	804730	Gas Costs - Intracompany LDC Gas	6,093,081	0	6,093,081	4,115,251	0	4,115,251	1,977,830	0	1,977,830
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,335,052)	0	(5,335,052)	(3,266,652)	0	(3,266,652)	(2,068,400)	0	(2,068,400)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	21,549,340	0	21,549,340	14,311,997	0	14,311,997	7,237,343	0	7,237,343
		TOTAL PURCHASED GAS COSTS	168,866,684	0	168,866,684	115,409,614	0	115,409,614	53,457,070	0	53,457,070

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.540%	31.460%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12A
For Twelve Months Ended September 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	248,688	230,922	479,610	193,876	152,947	346,823	54,812	77,975	132,787
99	908600	Public Purpose Tariff Rider Expense Offset	6,617,633	0	6,617,633	5,936,670	0	5,936,670	680,963	0	680,963
99	908610	Limited Income Tax Refund Program	87,739	0	87,739	87,739	0	87,739	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(14,708)	0	(14,708)	(35,747)	0	(35,747)	21,039	0	21,039
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			6,939,352	230,922	7,170,274	6,182,538	152,947	6,335,485	756,814	77,975	834,789

ALLOCATION RATIOS:

G-ALL	2	Number of Customers - AMA	100.000%	66.233%	33.767%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12A
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.70%	52.70%
2	Cost of Debt		5.160%	5.122%
	Total Cost of Debt		2.719%	2.699%
	Total Weighted Cost		2.719%	2.699%
G-APL	Net Rate Base	420,596,705	285,027,118	135,569,587
	Interest Deduction for FIT Calculation	11,408,910	7,749,887	3,659,023
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12A		
For Twelve Months Ended September 30, 2016				
Average of Monthly Averages Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	311,837,338	218,728,707	93,108,631
G-OPS	Operating & Maintenance Expense	232,593,818	161,999,975	70,593,843
G-OPS	Book Deprec/Amort and Reg Amortizations	23,251,627	16,401,591	6,850,036
G-OTX	Taxes Other than FIT	15,707,806	13,395,535	2,312,271
	Net Operating Income Before FIT	40,284,087	26,931,606	13,352,481
G-INT	Less: Interest Expense	11,408,910	7,749,887	3,659,023
G-SCM	Schedule M Adjustments	(61,809,475)	(42,558,939)	(19,250,536)
	Taxable Net Operating Income	(32,934,298)	(23,377,220)	(9,557,078)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(11,527,004)	(8,182,027)	(3,344,977)
G-DTE	Deferred FIT	21,927,413	15,015,529	6,911,884
99	411400 Amortized Investment Tax Credit	(26,796)	(18,288)	(8,508)
	Total FIT/Deferred FIT & ITC	10,373,613	6,815,214	3,558,399
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
 For Twelve Months Ended September 30, 2016
 Average of Monthly Averages Basis

Report ID:
G-SCM-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	14,817,981	8,997,905	23,815,886	9,893,277	6,508,315	16,401,592	4,924,704	2,489,590	7,414,294
12	997001	Contributions In Aid of Construction	0	984,876	984,876	0	665,136	665,136	0	319,740	319,740
2	997002	Injuries and Damages	0	6,800	6,800	0	4,504	4,504	0	2,296	2,296
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	623,100	623,100	0	451,741	451,741	0	171,359	171,359
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	16,214,289	0	16,214,289	11,045,346	0	11,045,346	5,168,943	0	5,168,943
4	997015	Airplane Lease Payments	0	173,516	173,516	0	125,797	125,797	0	47,719	47,719
12	997016	Redemption Expense Amortization	0	291,378	291,378	0	196,782	196,782	0	94,596	94,596
4	997020	FAS87 Current Pension Accrual	0	1,648,316	1,648,316	0	1,195,013	1,195,013	0	453,303	453,303
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(10,309,304)	0	(10,309,304)	(8,265,495)	0	(8,265,495)	(2,043,809)	0	(2,043,809)
12	997032	Interest Rate Swaps	0	(10,626,195)	(10,626,195)	0	(7,176,401)	(7,176,401)	0	(3,449,794)	(3,449,794)
4	997033	DSM Tariff Rider	75,230	0	75,230	144,109	0	144,109	(68,879)	0	(68,879)
12	997048	AFUDC	0	(835,860)	(835,860)	0	(564,498)	(564,498)	0	(271,362)	(271,362)
11	997049	Tax Depreciation	0	(74,247,354)	(74,247,354)	0	(50,576,555)	(50,576,555)	0	(23,670,799)	(23,670,799)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	5,790	0	5,790	(35,747)	0	(35,747)	41,537	0	41,537
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,473,582	1,473,582	0	1,003,789	1,003,789	0	469,793	469,793
4	997081	Deferred Compensation	0	19,803	19,803	0	14,357	14,357	0	5,446	5,446
4	997082	Meal Disallowances	0	149,791	149,791	0	108,597	108,597	0	41,194	41,194
4	997083	Paid Time Off	0	59,851	59,851	0	43,391	43,391	0	16,460	16,460
2	997084	Customer Uncollectibles	0	(169,788)	(169,788)	0	(112,456)	(112,456)	0	(57,332)	(57,332)
99	997098	Provision for Rate Refund	139,587	0	139,587	358,799	0	358,799	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(10,320,292)	(10,320,292)	0	(6,969,809)	(6,969,809)	0	(3,350,483)	(3,350,483)
12	997102	Amort Idaho Earnings Test (254229)	(299,366)	0	(299,366)	0	0	0	(299,366)	0	(299,366)
99	997103	Def Project Compass	(66,180)	0	(66,180)	0	0	0	(66,180)	0	(66,180)
99	997105	WA Nat Gas Line Extension	(616,931)	0	(616,931)	(616,931)	0	(616,931)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	20,943,573	(81,770,571)	(61,809,475)	12,523,358	(55,082,297)	(42,558,939)	7,437,738	(26,688,274)	(19,250,536)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers - AMA	100.000%	66.233%	33.767%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.540%	31.460%
G-ALL	11	Book Depreciation	100.000%	68.119%	31.881%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.535%	32.465%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12A
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended September 30, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	23,843,147	16,061,221	7,781,926
99	410100	Deferred Federal Income Tax Exp	(1,942,874)	(1,077,850)	(865,024)
		SUBTOTAL	21,900,273	14,983,371	6,916,902
14	411100	Deferred Federal Income Tax Expense - Allocated	29,167	19,647	9,520
99	411100	Deferred Federal Income Tax Exp	(2,027)	12,511	(14,538)
		SUBTOTAL	27,140	32,158	(5,018)
		Total Deferred Federal Income Tax Expense	21,927,413	15,015,529	6,911,884

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's - AMA	100.000%	67.362%	32.638%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12A
For Twelve Months Ended September 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	156,582	156,582	0	110,641	110,641	0	45,941	45,941
		TOTAL UNDERGROUND STORAGE TAX	0	156,582	156,582	0	110,641	110,641	0	45,941	45,941
		DISTRIBUTION									
99	408110	State Excise Tax	5,513,457	0	5,513,457	5,513,457	0	5,513,457	0	0	0
99	408120	Municipal Occupation & License Tax	6,270,387	0	6,270,387	5,200,432	0	5,200,432	1,069,955	0	1,069,955
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,994,877	0	3,994,877	2,571,005	0	2,571,005	1,423,872	0	1,423,872
99	409100	State Income Tax	(227,497)	0	(227,497)	0	0	0	(227,497)	0	(227,497)
		TOTAL DISTRIBUTION TAX	15,551,224	0	15,551,224	13,284,894	0	13,284,894	2,266,330	0	2,266,330
		TOTAL TAXES OTHER THAN FIT	15,551,224	156,582	15,707,806	13,284,894	110,641	13,395,535	2,266,330	45,941	2,312,271

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 2016
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,727,378	1,831,689	3,559,067	1,022,594	1,327,956	2,350,550	704,784	503,733	1,208,517
4	3031XX	Misc Intangible IT Plant (3031XX)	20,588	32,777,002	32,797,590	0	23,762,999	23,762,999	20,588	9,014,003	9,034,591
TOTAL INTANGIBLE PLANT			1,747,966	34,608,691	36,356,657	1,022,594	25,090,955	26,113,549	725,372	9,517,736	10,243,108
UNDERGROUND STORAGE PLANT:											
1	350XXX	Land & Land Rights	0	922,306	922,306	0	660,078	660,078	0	262,228	262,228
1	351XXX	Structures & Improvements	0	1,875,470	1,875,470	0	1,325,207	1,325,207	0	550,263	550,263
1	352XXX	Wells	0	18,808,590	18,808,590	0	13,290,150	13,290,150	0	5,518,440	5,518,440
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	11,998,984	11,998,984	0	8,478,482	8,478,482	0	3,520,502	3,520,502
1	355000	Measuring & Regulating Equipment	0	669,739	669,739	0	473,238	473,238	0	196,501	196,501
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	1,979,478	1,979,478	0	1,398,699	1,398,699	0	580,779	580,779
TOTAL UNDERGROUND STORAGE PLAN			0	37,702,757	37,702,757	0	26,649,145	26,649,145	0	11,053,612	11,053,612
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	916,445	0	916,445	551,955	0	551,955	364,490	0	364,490
6	376000	Mains	286,635,462	2,512,521	289,147,983	186,875,363	1,722,082	188,597,445	99,760,099	790,439	100,550,538
6	378000	Measuring & Reg Station Equip-General	5,515,063	127,101	5,642,164	3,320,287	87,115	3,407,402	2,194,776	39,986	2,234,762
6	379000	Measuring & Reg Station Equip-City Gate	6,610,615	0	6,610,615	2,231,950	0	2,231,950	4,378,665	0	4,378,665
6	380000	Services	197,597,235	0	197,597,235	134,101,087	0	134,101,087	63,496,148	0	63,496,148
6	381000	Meters	74,416,392	0	74,416,392	51,172,499	0	51,172,499	23,243,893	0	23,243,893
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	3,374,453	0	3,374,453	2,604,586	0	2,604,586	769,867	0	769,867
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			575,340,658	2,639,622	577,980,280	381,044,915	1,809,197	382,854,112	194,295,743	830,425	195,126,168
GENERAL PLANT											
4	389XXX	Land & Land Rights	750,929	1,994,419	2,745,348	656,851	1,445,934	2,102,785	94,078	548,485	642,563
4	390XXX	Structures & Improvements	5,124,165	20,727,570	25,851,735	3,760,813	15,027,281	18,788,094	1,363,352	5,700,289	7,063,641
4	391XXX	Office Furniture & Equipment	26,608	13,125,431	13,152,039	8,298	9,515,806	9,524,104	18,310	3,609,625	3,627,935
4	392XXX	Transportation Equipment	9,950,196	2,161,608	12,111,804	7,403,069	1,567,144	8,970,213	2,547,127	594,464	3,141,591
4	393000	Stores Equipment	149,426	731,722	881,148	114,362	530,491	644,853	35,064	201,231	236,295
4	394000	Tools, Shop & Garage Equipment	2,525,051	4,720,949	7,246,000	1,956,911	3,422,641	5,379,552	568,140	1,298,308	1,866,448

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 2016
Average of Monthly Averages Basis

Report ID:
G-PLT-12A

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	24,901	371,728	396,629	18,780	269,499	288,279	6,121	102,229	108,350
4	396XXX	Power Operated Equipment	4,041,954	1,114,020	5,155,974	2,984,515	807,653	3,792,168	1,057,439	306,367	1,363,806
4	397XXX	Communications Equipment	2,332,821	9,237,934	11,570,755	921,646	6,697,410	7,619,056	1,411,175	2,540,524	3,951,699
4	398000	Miscellaneous Equipment	1,073	86,353	87,426	1,073	62,605	63,678	0	23,748	23,748
		TOTAL GENERAL PLANT	24,927,124	54,271,734	79,198,858	17,826,318	39,346,464	57,172,782	7,100,806	14,925,270	22,026,076
		TOTAL PLANT IN SERVICE	602,015,748	129,222,804	731,238,552	399,893,827	92,895,761	492,789,588	202,121,921	36,327,043	238,448,964
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,258,973)	(14,258,973)	0	(10,075,390)	(10,075,390)	0	(4,183,583)	(4,183,583)
G-ADEP		Distribution Plant	(190,840,566)	(1,589,297)	(192,429,863)	(126,072,394)	(1,089,304)	(127,161,698)	(64,768,172)	(499,993)	(65,268,165)
G-ADEP		General Plant	(8,565,340)	(15,435,030)	(24,000,370)	(5,874,705)	(11,190,242)	(17,064,947)	(2,690,635)	(4,244,788)	(6,935,423)
		TOTAL ACCUMULATED DEPRECIATION	(199,405,906)	(31,283,300)	(230,689,206)	(131,947,099)	(22,354,936)	(154,302,035)	(67,458,807)	(8,928,364)	(76,387,171)
		ACCUMULATED AMORTIZATION									
G-AAAMT		General Plant - 303000	(208,118)	(308,773)	(516,891)	(147,782)	(223,857)	(371,639)	(60,336)	(84,916)	(145,252)
G-AAAMT		Misc IT Intangible Plant - 3031XX	(8,393)	(8,377,602)	(8,385,995)	0	(6,073,678)	(6,073,678)	(8,393)	(2,303,924)	(2,312,317)
G-AAAMT		Underground Storage	0	(240,143)	(240,143)	0	(169,685)	(169,685)	0	(70,458)	(70,458)
G-AAAMT		General Plant - 390200, 396200	(4,493)	(50,006)	(54,499)	(3,517)	(36,254)	(39,771)	(976)	(13,752)	(14,728)
		TOTAL ACCUMULATED AMORTIZATION	(221,004)	(8,976,524)	(9,197,528)	(151,299)	(6,503,474)	(6,654,773)	(69,705)	(2,473,050)	(2,542,755)
		TOTAL ACCUMULATED DEPR/AMORT	(199,626,910)	(40,259,824)	(239,886,734)	(132,098,398)	(28,858,410)	(160,956,808)	(67,528,512)	(11,401,414)	(78,929,926)
		NET GAS UTILITY PLANT before DFIT	402,388,838	88,962,980	491,351,818	267,795,429	64,037,351	331,832,780	134,593,409	24,925,629	159,519,038
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(89,614,812)	(89,614,812)	0	(60,521,363)	(60,521,363)	0	(29,093,449)	(29,093,449)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,756,680)	(13,756,680)	0	(9,966,633)	(9,966,633)	0	(3,790,047)	(3,790,047)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(417,757)	(417,757)	0	(302,870)	(302,870)	0	(114,887)	(114,887)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(893,089)	(893,089)	0	(603,148)	(603,148)	0	(289,941)	(289,941)
		TOTAL ACCUMULATED DFIT	0	(104,682,338)	(104,682,338)	0	(71,394,014)	(71,394,014)	0	(33,288,324)	(33,288,324)
		NET GAS UTILITY PLANT	402,388,838	(15,719,358)	386,669,480	267,795,429	(7,356,663)	260,438,766	134,593,409	(8,362,695)	126,230,714

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%	68.540%	31.460%
G-ALL	12	Net Gas Plant (before DFIT) - AMA	100.000%	67.535%	32.465%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12A
For Twelve Months Ended September 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	402,388,838	(15,719,358)	386,669,480	267,795,429	(7,356,663)	260,438,766	134,593,409	(8,362,695)	126,230,714
	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	8,340,616	8,340,616	0	5,893,479	5,893,479	0	2,447,137	2,447,137
4	252000 Customer Advances	(81,232)	(29)	(81,261)	(11,804)	(21)	(11,825)	(69,428)	(8)	(69,436)
99	235199 Customer Deposits	(457,749)	0	(457,749)	(457,749)	0	(457,749)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	108,825	0	108,825	108,825	0	108,825	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(38,089)	0	(38,089)	(38,089)	0	(38,089)	0	0	0
C-WKC	Working Capital	15,044,141	5,279,678	20,323,819	15,044,141	0	15,044,141	0	5,279,678	5,279,678
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	14,575,896	19,351,329	33,927,225	14,645,324	9,943,028	24,588,352	(69,428)	9,408,301	9,338,873
	NET RATE BASE	416,964,734	3,631,971	420,596,705	282,440,753	2,586,365	285,027,118	134,523,981	1,045,606	135,569,587

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-12A
For Twelve Months Ended September 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	68.540%	31.460%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended September 30, 2016
 Average of Monthly Averages Basis

Report ID:
G-AMTX-12A

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	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	240,032	240,032												
Total Production/Transmission		1,158,432	1,158,432												
Distribution															
Franchises (302000)	ED-WA	24,153	24,153												
Misc Intangible Plt (303000)	ED-WA	2,844	2,844												
Total Distribution		26,997	26,997												
General Plant - 303000															
7,4	CD-AA	597,900	426,458	119,329	52,113		119,329	119,329		86,512	86,512		32,817	32,817	
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576	
	GD-ID	13,581		13,581			13,581	13,581				13,581		13,581	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		654,140	434,093	159,866	60,181		38,443	121,423	159,866	24,862	88,030	112,892	13,581	33,393	46,974
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	19,110,832	13,630,992	3,814,140	1,665,700		3,814,140	3,814,140		2,765,213	2,765,213		1,048,927	1,048,927	
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542	
9,4	CD-ID	18,602	14,599	4,003		4,003		4,003				4,003		4,003	
	ED-AN	597,894	597,894												
	ED-ID	4,747	4,747												
	ED-WA	939,855	939,855												
8,4	GD-AA	322,959		224,889	98,070		224,889	224,889		163,042	163,042		61,847	61,847	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		21,004,050	15,195,277	4,045,003	1,763,770	4,003	4,041,000	4,045,003		2,929,684	2,929,684	4,003	1,111,316	1,115,319	
Gas Underground Storage															
1	GD-AN	228		228			228	228		161	161		67	67	
Total Gas Underground Storage		228		228			228	228		161	161		67	67	
General Plant - 390200, 396200															
7,4	CD-AA	26,637	18,999	5,316	2,322		5,316	5,316		3,854	3,854		1,462	1,462	
4	ED-AN	36,064	36,064												
	GD-OR	0			0										
Total General Plant- 390200, 396200		62,701	55,063	5,316	2,322		5,316	5,316		3,854	3,854		1,462	1,462	
Total Amortization Expense		22,906,548	16,869,862	4,210,413	1,826,273	42,446	4,167,967	4,210,413		24,862	3,021,729	3,046,591	17,584	1,146,238	1,163,822

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-12A
For Twelve Months Ended September 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)	(291,760,384)	(291,760,384)											
	Hydro (ED-AN)	(139,155,152)	(139,155,152)											
	Other (ED-AN)	(104,708,031)	(104,708,031)											
Total Electric Production		(535,623,567)	(535,623,567)											
Electric Transmission														
	ED-AN	(204,401,806)	(204,401,806)											
Total Electric Transmission		(204,401,806)	(204,401,806)											
Electric Distribution														
	ED-AN	(43,752)	(43,752)											
	ED-ID	(180,675,637)	(180,675,637)											
	ED-WA	(289,857,873)	(289,857,873)											
Total Electric Distribution		(470,577,262)	(470,577,262)											
Gas Underground Storage														
1	GD-AN	(14,258,973)	(14,258,973)		(14,258,973)	(14,258,973)		(10,075,390)	(10,075,390)		(4,183,583)	(4,183,583)		
	GD-OR	(779,129)		(779,129)										
Total Gas Underground Storage		(15,038,102)	(14,258,973)	(779,129)	(14,258,973)	(14,258,973)		(10,075,390)	(10,075,390)		(4,183,583)	(4,183,583)		
Gas Distribution														
6	GD-AN	(1,589,297)	(1,589,297)		(1,589,297)	(1,589,297)		(1,089,304)	(1,089,304)		(499,993)	(499,993)		
	GD-ID	(64,768,172)	(64,768,172)		(64,768,172)	(64,768,172)					(64,768,172)		(64,768,172)	
	GD-WA	(126,072,394)	(126,072,394)		(126,072,394)	(126,072,394)		(126,072,394)	(126,072,394)					
	GD-OR	(98,838,197)		(98,838,197)										
Total Gas Distribution		(291,268,060)	(192,429,863)	(98,838,197)	(190,840,566)	(1,589,297)	(192,429,863)	(126,072,394)	(1,089,304)	(127,161,698)	(64,768,172)	(499,993)	(65,268,165)	
General Plant														
	ED-AN	(42,492,172)	(42,492,172)											
	ED-ID	(8,241,530)	(8,241,530)											
	ED-WA	(18,572,549)	(18,572,549)											
7,4	CD-AA	(47,053,922)	(33,561,680)	(9,391,022)	(4,101,220)	(9,391,022)	(9,391,022)		(6,808,397)	(6,808,397)		(2,582,625)	(2,582,625)	
9,4	CD-AN	(11,331,481)	(8,893,286)	(2,438,195)		(2,438,195)	(2,438,195)		(1,767,667)	(1,767,667)		(670,528)	(670,528)	
9	CD-ID	(5,607,923)	(4,401,266)	(1,206,657)		(1,206,657)	(1,206,657)				(1,206,657)		(1,206,657)	
9	CD-WA	(2,981,835)	(2,340,234)	(641,601)		(641,601)	(641,601)	(641,601)		(641,601)				
8,4	GD-AA	(1,980,356)		(1,379,001)	(601,355)	(1,379,001)	(1,379,001)		(999,762)	(999,762)		(379,239)	(379,239)	
4	GD-AN	(2,226,812)		(2,226,812)		(2,226,812)	(2,226,812)		(1,614,416)	(1,614,416)		(612,396)	(612,396)	
	GD-ID	(1,483,978)		(1,483,978)		(1,483,978)	(1,483,978)				(1,483,978)		(1,483,978)	
	GD-WA	(5,233,104)		(5,233,104)		(5,233,104)	(5,233,104)	(5,233,104)		(5,233,104)				
	GD-OR	(4,420,834)		(4,420,834)										
Total General Plant		(151,626,496)	(118,502,717)	(24,000,370)	(9,123,409)	(8,565,340)	(15,435,030)	(24,000,370)	(5,874,705)	(11,190,242)	(17,064,947)	(2,690,635)	(4,244,788)	(6,935,423)
Total Accumulated Depreciation		(1,668,535,293)	(1,329,105,352)	(230,689,206)	(108,740,735)	(199,405,906)	(31,283,300)	(230,689,206)	(131,947,099)	(22,354,936)	(154,302,035)	(67,458,807)	(8,928,364)	(76,387,171)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
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RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12A
For Twelve Months Ended September 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	68.540%	31.460%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12A
For Twelve Months Ended September 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	
Production/Transmission														
Franchises (302000)	ED-AN	(9,452,554)	(9,452,554)											
Misc Intangible Plt (303000)	ED-AN	(1,193,041)	(1,193,041)											
Total Production/Transmission		(10,645,595)	(10,645,595)											
Distribution														
Franchises (302000)	ED-WA	(151,274)	(151,274)											
Misc Intangible Plt (303000)	ED-WA	(31,587)	(31,587)											
Total Distribution		(182,861)	(182,861)											
General Plant - 303000														
7,4	CD-AA	(1,461,134)	(1,042,168)	(291,614)	(127,352)		(291,614)	(291,614)		(211,417)	(211,417)		(80,197)	(80,197)
9,4	CD-AN	(79,743)	(62,584)	(17,159)			(17,159)	(17,159)		(12,440)	(12,440)		(4,719)	(4,719)
	GD-ID	(60,336)		(60,336)			(60,336)	(60,336)				(60,336)		(60,336)
	GD-WA	(147,782)		(147,782)			(147,782)	(147,782)	(147,782)					
	GD-OR	(76,873)			(76,873)									
Total General Plant - 303000		(1,825,868)	(1,104,752)	(516,891)	(204,225)	(208,118)	(308,773)	(516,891)	(147,782)	(223,857)	(371,639)	(60,336)	(84,916)	(145,252)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(37,845,961)	(26,994,011)	(7,553,296)	(3,298,654)		(7,553,296)	(7,553,296)		(5,476,064)	(5,476,064)		(2,077,232)	(2,077,232)
9,4	CD-AN	(27,716)	(21,752)	(5,964)			(5,964)	(5,964)		(4,324)	(4,324)		(1,640)	(1,640)
9	CD-ID	(39,008)	(30,615)	(8,393)		(8,393)		(8,393)				(8,393)		(8,393)
	ED-AN	(897,610)	(897,610)											
	ED-ID	(19,172)	(19,172)											
	ED-WA	(2,696,733)	(2,696,733)											
8,4	GD-AA	(1,171,757)		(815,941)	(355,816)		(815,941)	(815,941)		(591,549)	(591,549)		(224,392)	(224,392)
4	GD-AN	(2,401)		(2,401)			(2,401)	(2,401)		(1,741)	(1,741)		(660)	(660)
	GD-OR	(256)			(256)									
Total Miscellaneous IT Intangible Plant - 3031		(42,700,614)	(30,659,893)	(8,385,995)	(3,654,726)	(8,393)	(8,377,602)	(8,385,995)		(6,073,678)	(6,073,678)	(8,393)	(2,303,924)	(2,312,317)
Gas Underground Storage														
1	GD-AN	(240,143)		(240,143)			(240,143)	(240,143)		(169,685)	(169,685)		(70,458)	(70,458)
Total Gas Underground Storage		(240,143)		(240,143)			(240,143)	(240,143)		(169,685)	(169,685)		(70,458)	(70,458)
General Plant - 390200, 396200														
7,4	CD-AA	(250,555)	(178,711)	(50,006)	(21,838)		(50,006)	(50,006)		(36,254)	(36,254)		(13,752)	(13,752)
9	CD-ID	(4,537)	(3,561)	(976)		(976)		(976)				(976)		(976)
9	CD-WA	(8,051)	(6,319)	(1,732)		(1,732)		(1,732)	(1,732)					
4	ED-AN	(81,349)	(81,349)											
	ED-WA	(110,678)	(110,678)											
	GD-WA	(1,785)		(1,785)		(1,785)		(1,785)	(1,785)					
	GD-OR	0			0									
Total General Plant - 390200, 396200		(456,955)	(380,618)	(54,499)	(21,838)	(4,493)	(50,006)	(54,499)	(3,517)	(36,254)	(39,771)	(976)	(13,752)	(14,728)
Total Accumulated Amortization		(56,052,036)	(42,973,719)	(9,197,528)	(3,880,789)	(221,004)	(8,976,524)	(9,197,528)	(151,299)	(6,503,474)	(6,654,773)	(69,705)	(2,473,050)	(2,542,755)

Allocation Ratios:

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

RESULTS OF OPERATIONS		Report ID:	
GAS-NORTH ACCUMULATED AMORTIZATION		G-AAMT-12A	
For Twelve Months Ended September 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-12A
For Twelve Months Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		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
99		GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99		GD-OR / AS	848,544	0	0	0	0	0	0	0	0	848,544	0	848,544
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	9,671,787	0	0	6,898,499	6,898,499	0	0	1,930,295	1,930,295	0	842,993	842,993
9		CD-WA / ID / AN	1,570,333	655,406	343,147	233,891	1,232,444	179,687	94,078	64,124	337,889	0	0	0
		TOTAL ACCOUNT	12,966,492	669,017	705,426	7,155,164	8,529,607	656,851	94,078	1,994,419	2,745,348	848,544	842,993	1,691,537
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,541,922	1,051,675	2,158,806	4,331,441	7,541,922	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,239,737	0	0	0	0	2,239,737	0	0	2,239,737	0	0	0
99		GD-OR / AS	3,594,102	0	0	0	0	0	0	0	0	3,594,102	0	3,594,102
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	93,027,078	0	0	66,352,494	66,352,494	0	0	18,566,344	18,566,344	0	8,108,240	8,108,240
9		CD-WA / ID / AN	23,449,613	5,548,106	4,972,810	7,883,044	18,403,960	1,521,076	1,363,352	2,161,225	5,045,653	0	0	0
		TOTAL ACCOUNT	129,852,452	6,599,781	7,131,616	78,566,979	92,298,376	3,760,813	1,363,352	20,727,569	25,851,734	3,594,102	8,108,240	11,702,342
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	9,222,675	3,212,882	11,597	5,998,196	9,222,675	0	0	0	0	0	0	0
99		GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	625,571	0	0	0	0	0	0	435,610	435,610	0	189,961	189,961
7		CD-AA	63,445,744	0	0	45,253,311	45,253,311	0	0	12,662,502	12,662,502	0	5,529,931	5,529,931
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
		TOTAL ACCOUNT	73,520,359	3,243,148	78,382	51,326,898	54,648,428	8,298	18,310	13,125,431	13,152,039	0	5,719,892	5,719,892
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	35,262,771	16,931,924	6,289,135	12,041,712	35,262,771	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,745,912	0	0	0	0	6,921,060	2,304,801	1,520,051	10,745,912	0	0	0
99		GD-OR / AS	3,735,843	0	0	0	0	0	0	0	0	3,735,843	0	3,735,843
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	590,641	0	0	421,281	421,281	0	0	117,880	117,880	0	51,480	51,480
9		CD-WA / ID / AN	5,800,117	1,758,122	883,881	1,910,103	4,552,106	482,009	242,326	523,676	1,248,011	0	0	0
		TOTAL ACCOUNT	56,135,284	18,690,046	7,173,016	14,373,096	40,236,158	7,403,069	2,547,127	2,161,607	12,111,803	3,735,843	51,480	3,787,323

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 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
	393000	Stores Equipment										
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0
99		GD-WA / ID / AN	85,082	0	0	0	0	85,082	0	0	85,082	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,699,707	106,800	127,897	2,668,945	2,903,642	29,280	35,064	731,721	796,065	0
		TOTAL ACCOUNT	4,242,522	117,539	142,642	3,043,967	3,304,148	114,362	35,064	731,721	881,147	57,227
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,579,654	915,660	275,985	2,388,009	3,579,654	0	0	0	0	0
99		GD-WA / ID / AN	2,670,606	0	0	0	0	1,951,898	358,964	359,744	2,670,606	0
99		GD-OR / AS	966,494	0	0	0	0	0	0	0	966,494	0
8		GD-AA	2,810,751	0	0	0	0	0	0	1,957,238	1,957,238	0
7		CD-AA	11,795,925	0	0	8,413,561	8,413,561	0	0	2,354,231	2,354,231	0
9		CD-WA / ID / AN	1,226,589	18,285	762,965	181,414	962,664	5,013	209,175	49,737	263,925	0
		TOTAL ACCOUNT	23,050,019	933,945	1,038,950	10,982,984	12,955,879	1,956,911	568,139	4,720,950	7,246,000	966,494
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	40,365	0	0	40,365	40,365	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	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
		TOTAL ACCOUNT	40,365	0	0	40,365	40,365	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	611,866	216,971	34,641	360,254	611,866	0	0	0	0	0
99		GD-WA / ID / AN	149,214	0	0	0	0	18,157	5,922	125,135	149,214	0
99		GD-OR / AS	61,025	0	0	0	0	0	0	0	61,025	0
8		GD-AA	238,346	0	0	0	0	0	0	165,970	165,970	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	48,620	2,272	725	35,161	38,158	623	199	9,640	10,462	0
		TOTAL ACCOUNT	1,464,734	219,243	35,366	649,095	903,704	18,780	6,121	371,728	396,629	61,025

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12A
For Twelve Months Ended September 30, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			Total	***** GAS NORTH *****			Total	***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated		Direct-WA	Direct-ID	Allocated		Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	33,202,864	15,281,006	9,899,773	8,022,085	33,202,864	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,713,823	0	0	0	0	2,914,708	968,621	830,494	4,713,823	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	1,564,699	254,621	323,961	649,441	1,228,023	69,807	88,818	178,051	336,676	0	0	0
		TOTAL ACCOUNT	40,053,699	15,535,627	10,223,734	9,048,469	34,807,830	2,984,515	1,057,439	1,114,019	5,155,973	43,834	46,062	89,896
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	61,826,311	12,059,479	5,569,742	44,197,090	61,826,311	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,228,591	0	0	0	0	693,867	534,724	0	1,228,591	0	0	0
99		GD-OR / AS	1,226,415	0	0	0	0	0	0	0	0	1,226,415	0	1,226,415
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	35,393,452	0	0	25,244,734	25,244,734	0	0	7,063,825	7,063,825	0	3,084,893	3,084,893
9		CD-WA / ID / AN	12,022,688	830,824	3,196,846	5,408,096	9,435,766	227,780	876,451	1,482,691	2,586,922	0	0	0
		TOTAL ACCOUNT	112,690,389	12,890,303	8,766,588	74,849,920	96,506,811	921,647	1,411,175	9,237,934	11,570,756	1,226,415	3,386,407	4,612,822
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	86,837	0	1,820	85,017	86,837	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	427,290	0	0	304,769	304,769	0	0	85,278	85,278	0	37,243	37,243
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	526,472	3,913	1,820	393,704	399,437	1,073	0	86,352	87,425	2,367	37,243	39,610
		TOTAL GENERAL PLANT	454,542,787	58,902,562	35,297,540	250,430,641	344,630,743	17,826,319	7,100,805	54,271,730	79,198,854	10,535,851	20,177,339	30,713,190

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
COMMON INTANGIBLE PLANT
 For Twelve Months Ended September 30, 2016
 Average of Monthly Averages Basis

Report ID:
C-IPL-12A

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
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,460,110	153,179	0	10,306,931	10,460,110	0	0	0	0	0
99		GD-WA / ID / AN	1,727,378	0	0	0	0	1,022,594	704,784	0	1,727,378	0
99		GD-OR / AS	809,193	0	0	0	0	0	0	0	0	809,193
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	8,968,504	0	0	6,396,875	6,396,875	0	0	1,789,934	1,789,934	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		TOTAL ACCOUNT	22,159,243	153,179	0	16,856,109	17,009,288	1,022,594	704,784	1,831,689	3,559,067	809,193
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,892,585	4,869,979	23,524	2,999,082	7,892,585	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	1,834,671	0	0	0	0	0	0	1,277,555	1,277,555	0
7		CD-AA	81,712,245	0	0	58,282,076	58,282,076	0	0	16,308,130	16,308,130	0
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0
		TOTAL ACCOUNT	91,582,366	4,869,979	98,619	61,318,188	66,286,786	0	20,588	17,595,837	17,616,425	0
	303110	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,401	0	0	0	0	0	0	2,401	2,401	0
99		GD-OR / AS	256	0	0	0	0	0	0	0	0	256
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	5,827,935	0	0	4,156,833	4,156,833	0	0	1,163,139	1,163,139	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	5,830,592	0	0	4,156,833	4,156,833	0	0	1,165,540	1,165,540	256
	303115	Misc Intangible Plant--PC Software										
99		ED-WA / ID / AN	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
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	70,225,597	0	0	50,089,109	50,089,109	0	0	14,015,625	14,015,625	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	70,225,597	0	0	50,089,109	50,089,109	0	0	14,015,625	14,015,625	0
	TOTAL		189,797,798	5,023,158	98,619	132,420,239	137,542,016	1,022,594	725,372	34,608,691	36,356,657	809,449

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-12A
For Twelve Months Ended September 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	(68,239,553)	(48,672,544)	(13,619,250)	(5,947,759)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(638,705)	(501,275)	(137,430)	0
7	283750 CD-AA	(2,093,181)	(1,492,982)	(417,757)	(182,442)
	Total	<u>(70,971,439)</u>	<u>(50,666,801)</u>	<u>(14,174,437)</u>	<u>(6,130,201)</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-12A
For Twelve Months Ended September 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			2,700,826	2,700,826					2,700,826
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			402	402					402
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(896)	(896)					(896)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			44	44					44
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	75,798,277	32,519,709		108,317,986	60,754,136	27,240,031	15,044,141	5,279,678	
TOTAL		75,798,277	32,519,709	2,700,376	111,018,362	60,754,136	27,240,031	15,044,141	5,279,678	2,700,376

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						