

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	28,757,714	19,003,925	9,753,789
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	28,757,714	19,003,925	9,753,789
G-APL	Gas Net Adjusted Rate Base	420,631,248	284,595,377	136,035,871
	RATE OF RETURN	6.837%	6.678%	7.170%

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 July 31, 2016
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	System Contract Demand	01-01-2012 thru 12-31-2014	100.000%	70.660%	29.340%
2	Input	Number of Customers Percent	7-01-2016 thru 07-31-2016	236,097 100.000%	156,304 66.203%	79,793 33.797%
3	G-OPS	Direct Distribution Operating Expense Percent	08-01-2015 thru 07-31-2016	14,723,752 100.000%	10,502,364 71.329%	4,221,388 28.671%
	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	08-01-2015 thru 07-31-2016	230,606,802 100.000%	157,817,316 68.436%	72,789,486 31.564%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
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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 July 31, 2016
Ending Balance Basis

Report ID:
G-ALL-12E

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
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended July 31, 2016
Ending Balance Basis

Report ID:
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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	08-01-2015 thru 07-31-2016	19,447,931	13,241,945	6,205,986	
			100.000%	68.089%	31.911%	
12	Net Gas Plant (before DFIT) Percent	7-01-2016 thru 07-31-2016	503,041,947	340,014,778	163,027,169	
			100.000%	67.592%	32.408%	
13	G-PLT Net Gas General Plant Percent	7-01-2016 thru 07-31-2016	56,381,280	40,808,418	15,572,862	
			100.000%	72.379%	27.621%	
14	Net Allocated Schedule M's Percent	08-01-2015 thru 07-31-2016	-66,035,804	-44,410,803	-21,625,001	
			100.000%	67.253%	32.747%	
99	Input Not Allocated		0.000%	0.000%	0.000%	

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2016	
Ending Balance 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	133,902,255	0	133,902,255	93,857,266	0	93,857,266	40,044,989	0	40,044,989
99	4812XX Commercial - Firm & Interruptible	65,301,548	0	65,301,548	46,625,051	0	46,625,051	18,676,497	0	18,676,497
99	4813XX Industrial-Firm	3,052,066	0	3,052,066	1,793,318	0	1,793,318	1,258,748	0	1,258,748
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	265,430	0	265,430	233,856	0	233,856	31,574	0	31,574
99	499XXX Unbilled Revenue	(652,760)	0	(652,760)	(483,787)	0	(483,787)	(168,973)	0	(168,973)
	TOTAL SALES TO ULTIMATE CUSTOMERS	201,868,539	0	201,868,539	142,025,704	0	142,025,704	59,842,835	0	59,842,835
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	99,591,845	0	99,591,845	66,711,686	0	66,711,686	32,880,159	0	32,880,159
4	488000 Miscellaneous Service Revenues	18,699	0	18,699	9,505	0	9,505	9,194	0	9,194
99	4893XX Transportation Revenues	4,928,245	0	4,928,245	4,445,652	0	4,445,652	482,593	0	482,593
99	493000 Rent from Gas Property	2,438	0	2,438	2,438	0	2,438	0	0	0
4	495XXX Other Gas Revenues	14,637,929	187,916	14,825,845	11,067,336	136,237	11,203,573	3,570,593	51,679	3,622,272
99	496100 Provision for Rate Refund	(536,427)	0	(536,427)	(536,427)	0	(536,427)	0	0	0
	TOTAL OTHER OPERATING REVENUES	118,642,729	187,916	118,830,645	81,700,190	136,237	81,836,427	36,942,539	51,679	36,994,218
	TOTAL GAS REVENUES	320,511,268	187,916	320,699,184	223,725,894	136,237	223,862,131	96,785,374	51,679	96,837,053
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	182,097,583	0	182,097,583	123,288,591	0	123,288,591	58,808,992	0	58,808,992
99	808XXX Net Natural Gas Storage Transactions	2,394,809	0	2,394,809	2,305,401	0	2,305,401	89,408	0	89,408
99	811000 Gas Used for Products Extraction	(332,625)	0	(332,625)	(223,289)	0	(223,289)	(109,336)	0	(109,336)
10	813000 Other Gas Expenses	0	1,316,057	1,316,057	0	902,091	902,091	0	413,966	413,966
99	813010 Gas Technology Institute (GTI) Expenses	95,497	0	95,497	67,244	0	67,244	28,253	0	28,253
	TOTAL PRODUCTION EXPENSES	184,255,264	1,316,057	185,571,321	125,437,947	902,091	126,340,038	58,817,317	413,966	59,231,283
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	13,417	13,417	0	9,480	9,480	0	3,937	3,937
1	824000 Other Expenses	0	657,047	657,047	0	464,269	464,269	0	192,778	192,778
1	837000 Other Equipment	0	722,673	722,673	0	510,641	510,641	0	212,032	212,032
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,393,137	1,393,137	0	984,390	984,390	0	408,747	408,747
G-DEPX	Depreciation Expense-Underground Storage	0	667,011	667,011	0	471,310	471,310	0	195,701	195,701
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX	Taxes Other Than FIT	0	158,186	158,186	0	111,774	111,774	0	46,412	46,412
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	825,425	825,425	0	583,245	583,245	0	242,180	242,180

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	TOTAL UNDERGROUND STORAGE EXPENSES	0	2,218,562	2,218,562	0	1,567,635	1,567,635	0	650,927	650,927

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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	479,711	1,079,236	1,558,947	403,367	769,808	1,173,175	76,344	309,428	385,772
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,374,427	907,318	4,281,745	2,570,543	647,181	3,217,724	803,884	260,137	1,064,021
3	875000	Measuring & Reg Sta Exp-General	96,725	0	96,725	62,252	0	62,252	34,473	0	34,473
3	876000	Measuring & Reg Sta Exp-Industrial	7,596	0	7,596	5,576	0	5,576	2,020	0	2,020
3	877000	Measuring & Reg Sta Exp-City Gate	107,245	7,184	114,429	53,812	5,124	58,936	53,433	2,060	55,493
3	878000	Meter & House Regulator Expenses	932,379	68,723	1,001,102	755,314	49,019	804,333	177,065	19,704	196,769
3	879000	Customer Installation Expenses	1,952,453	122,623	2,075,076	1,167,834	87,466	1,255,300	784,619	35,157	819,776
3	880000	Other Expenses	1,449,825	684,702	2,134,527	1,109,934	488,391	1,598,325	339,891	196,311	536,202
3	881000	Rents	0	40,332	40,332	0	28,768	28,768	0	11,564	11,564
	MAINTENANCE										
3	885000	Supervision & Engineering	172,232	1,883	174,115	93,600	1,343	94,943	78,632	540	79,172
3	887000	Mains	1,347,241	3,580	1,350,821	965,346	2,554	967,900	381,895	1,026	382,921
3	889000	Measuring & Reg Sta Exp-General	229,960	11,935	241,895	172,529	8,513	181,042	57,431	3,422	60,853
3	890000	Measuring & Reg Sta Exp-Industrial	255,043	127	255,170	214,348	91	214,439	40,695	36	40,731
3	891000	Measuring & Reg Sta Exp-City Gate	99,912	0	99,912	46,505	0	46,505	53,407	0	53,407
3	892000	Services	2,707,420	2,817	2,710,237	1,781,810	2,009	1,783,819	925,610	808	926,418
3	893000	Meters & House Regulators	1,502,259	619,541	2,121,800	1,092,392	441,912	1,534,304	409,867	177,629	587,496
3	894000	Other Equipment	9,324	169,789	179,113	7,202	121,109	128,311	2,122	48,680	50,802
	TOTAL DISTRIBUTION OPERATING EXP		14,723,752	3,719,790	18,443,542	10,502,364	2,653,288	13,155,652	4,221,388	1,066,502	5,287,890
G-DEPX	Depreciation Expense-Distribution		14,225,856	64,599	14,290,455	9,486,538	44,209	9,530,747	4,739,318	20,390	4,759,708
G-OTX	Taxes Other Than FIT		15,766,671	0	15,766,671	13,332,001	0	13,332,001	2,434,670	0	2,434,670
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		29,992,527	64,599	30,057,126	22,818,539	44,209	22,862,748	7,173,988	20,390	7,194,378
	TOTAL DISTRIBUTION EXPENSES		44,716,279	3,784,389	48,500,668	33,320,903	2,697,497	36,018,400	11,395,376	1,086,892	12,482,268

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For Twelve Months Ended July 31, 2016	
Ending Balance 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	227,075	227,075	0	150,330	150,330	0	76,745	76,745
2	902000	Meter Reading Expenses	1,902,875	99,576	2,002,451	1,712,230	65,922	1,778,152	190,645	33,654	224,299
2	903XXX	Customer Records & Collection Expenses	936,678	4,906,012	5,842,690	622,905	3,247,927	3,870,832	313,773	1,658,085	1,971,858
2	904000	Uncollectible Accounts	0	1,953,327	1,953,327	0	1,293,161	1,293,161	0	660,166	660,166
2	905000	Misc Customer Accounts	0	185,541	185,541	0	122,834	122,834	0	62,707	62,707
	TOTAL CUSTOMER ACCOUNTS EXPENSES		2,839,553	7,371,531	10,211,084	2,335,135	4,880,174	7,215,309	504,418	2,491,357	2,995,775
	CUSTOMER SERVICE & INFO EXPENSES:										
G-908	908XXX	Customer Assistance Expenses	6,807,851	228,144	7,035,995	6,114,504	151,038	6,265,542	693,347	77,106	770,453
2	909000	Advertising	0	652,919	652,919	0	432,252	432,252	0	220,667	220,667
2	910000	Misc Customer Service & Info Exp	0	108,327	108,327	0	71,716	71,716	0	36,611	36,611
	TOTAL CUSTOMER SERVICE & INFO EXP		6,807,851	989,390	7,797,241	6,114,504	655,006	6,769,510	693,347	334,384	1,027,731
	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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		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	102,995	8,644,701	8,747,696	71,043	6,267,322	6,338,365	31,952	2,377,379	2,409,331
4	921000	Office Supplies & Expenses	7,214	1,127,172	1,134,386	7,214	817,188	824,402	0	309,984	309,984
4	922000	Admin. Expenses Transferred - Credit	0	(20,411)	(20,411)	0	(14,798)	(14,798)	0	(5,613)	(5,613)
4	923000	Outside Services Employed	14,342	2,092,060	2,106,402	14,342	1,516,723	1,531,065	0	575,337	575,337
4	924000	Property Insurance Premium	0	325,159	325,159	0	235,737	235,737	0	89,422	89,422
4	925XXX	Injuries and Damages	86	933,101	933,187	43	676,489	676,532	43	256,612	256,655
4	926XXX	Employee Pensions and Benefits	15,262	337,386	352,648	15,262	244,601	259,863	0	92,785	92,785
4	928000	Regulatory Commission Expenses	881,244	251,104	1,132,348	635,936	182,048	817,984	245,308	69,056	314,364
4	930000	Miscellaneous General Expenses	37,417	1,114,238	1,151,655	25,146	807,811	832,957	12,271	306,427	318,698
4	931000	Rents	8,879	277,827	286,706	8,879	201,422	210,301	0	76,405	76,405
4	935000	Maintenance of General Plant	334,212	2,467,444	2,801,656	253,906	1,788,872	2,042,778	80,306	678,572	758,878
TOTAL ADMIN & GEN OPERATING EXP			1,401,651	17,549,781	18,951,432	1,031,771	12,723,415	13,755,186	369,880	4,826,366	5,196,246
G-DEPX	Depreciation Expense-General Plant		371,828	4,118,639	4,490,467	253,917	2,985,972	3,239,889	117,911	1,132,667	1,250,578
G-AMTX	Amortization Expense - General Plant - 303000		36,629	121,163	157,792	24,862	87,842	112,704	11,767	33,321	45,088
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		3,790	3,943,144	3,946,934	0	2,858,740	2,858,740	3,790	1,084,404	1,088,194
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	(557,650)	0	(557,650)	0	0	0	(557,650)	0	(557,650)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	98,079	0	98,079	0	0	0	98,079	0	98,079
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(320,470)	0	(320,470)	0	0	0	(320,470)	0	(320,470)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(367,794)	8,188,262	7,820,468	278,779	5,936,408	6,215,187	(646,573)	2,251,854	1,605,281
TOTAL ADMIN & GENERAL EXPENSES			1,033,857	25,738,043	26,771,900	1,310,550	18,659,823	19,970,373	(276,693)	7,078,220	6,801,527
TOTAL EXPENSES BEFORE FIT			239,652,804	41,417,972	281,070,776	168,519,039	29,362,226	197,881,265	71,133,765	12,055,746	83,189,511
NET OPERATING INCOME (LOSS) BEFORE FIT					39,628,408			25,980,866			13,647,542
G-FIT	FEDERAL INCOME TAX				(6,192,438)			(4,718,807)			(1,473,631)
G-FIT	DEFERRED FEDERAL INCOME TAX				17,091,016			11,714,568			5,376,448
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(27,884)			(18,820)			(9,064)
GAS NET OPERATING INCOME (LOSS)					28,757,714			19,003,925			9,753,789

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

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

ALLOCATION RATIOS:

G-ALL 1	System Contract Demand		100.000%		70.660%		29.340%			
G-ALL 2	Number of Customers		100.000%		66.203%		33.797%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		71.329%		28.671%			
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-495-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	495000	OTHER GAS REVENUE-MISCELLANEOU	87,896	187,916	275,812	87,896	136,237	224,133	0	51,679	51,679
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,027,638	0	3,027,638	1,472,363	0	1,472,363
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	(1,109,038)	0	(1,109,038)	(347,856)	0	(347,856)	(761,182)	0	(761,182)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	8,460,842	0	8,460,842	5,951,525	0	5,951,525	2,509,317	0	2,509,317
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,698,228	0	2,698,228	2,348,133	0	2,348,133	350,095	0	350,095
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	14,637,929	187,916	14,825,845	11,067,336	136,237	11,203,573	3,570,593	51,679	3,622,272

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-804-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	119,995,142	0	119,995,142	80,353,708	0	80,353,708	39,641,434	0	39,641,434
1	804001	Pipeline Demand Costs	26,122,513	0	26,122,513	18,470,417	0	18,470,417	7,652,096	0	7,652,096
1	804002	Transport Variable Charges	1,136,788	0	1,136,788	803,650	0	803,650	333,138	0	333,138
6	804010	Gas Costs - Fixed Hedge	(115,917)	0	(115,917)	(73,501)	0	(73,501)	(42,416)	0	(42,416)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	440,678	0	440,678	297,908	0	297,908	142,770	0	142,770
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	11,764,217	0	11,764,217	8,074,317	0	8,074,317	3,689,900	0	3,689,900
6	804700	Gas Costs - Offsystem Bookout	1,225,047	0	1,225,047	811,801	0	811,801	413,246	0	413,246
6	804711	Gas Costs - Offsystem Bookout Offset	(1,225,047)	0	(1,225,047)	(811,801)	0	(811,801)	(413,246)	0	(413,246)
6	804730	Gas Costs - Intracompany LDC Gas	6,011,721	0	6,011,721	4,037,178	0	4,037,178	1,974,543	0	1,974,543
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,251,951)	0	(5,251,951)	(3,173,835)	0	(3,173,835)	(2,078,116)	0	(2,078,116)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	21,994,392	0	21,994,392	14,498,749	0	14,498,749	7,495,643	0	7,495,643
		TOTAL PURCHASED GAS COSTS	182,097,583	0	182,097,583	123,288,591	0	123,288,591	58,808,992	0	58,808,992

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.436%	31.564%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basi: Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000 Customer Assistance Expense	235,861	228,144	464,005	176,880	151,038	327,918	58,981	77,106	136,087
99	908600 Public Purpose Tariff Rider Expense Offset	6,458,070	0	6,458,070	5,838,486	0	5,838,486	619,584	0	619,584
99	908610 Limited Income Tax Refund Program	143,696	0	143,696	143,696	0	143,696	0	0	0
99	908690 Schedule 91 Amortization included in Unbilled	(29,776)	0	(29,776)	(44,558)	0	(44,558)	14,782	0	14,782
99	908990 DSM Amortization	0	0	0	0	0	0	0	0	0
	Total Account 908	6,807,851	228,144	7,035,995	6,114,504	151,038	6,265,542	693,347	77,106	770,453

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.203%	33.797%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-INT-12E
INTEREST DEDUCTION FOR FIT--GAS NORTH	
For Twelve Months Ended July 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.53%	52.53%
2	Cost of Debt		5.194%	5.155%
	Total Cost of Debt		2.728%	2.708%
	Total Weighted Cost		2.728%	2.708%
G-APL	Net Rate Base	420,631,248	284,595,377	136,035,871
	Interest Deduction for FIT Calculation	11,447,613	7,763,762	3,683,851
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS		AVISTA UTILITIES		
FEDERAL INCOME TAXES--GAS		Report ID: G-FIT-12E		
For Twelve Months Ended July 31, 2016				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	320,699,184	223,862,131	96,837,053
G-OPS	Operating & Maintenance Expense	242,367,757	168,220,085	74,147,672
G-OPS	Book Deprec/Amort and Reg Amortizations	22,778,162	16,217,405	6,560,757
G-OTX	Taxes Other than FIT	15,924,857	13,443,775	2,481,082
	Net Operating Income Before FIT	39,628,408	25,980,866	13,647,542
G-INT	Less: Interest Expense	11,447,613	7,763,762	3,683,851
G-SCM	Schedule M Adjustments	(45,873,477)	(31,699,411)	(14,174,066)
	Taxable Net Operating Income	(17,692,682)	(13,482,307)	(4,210,375)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(6,192,438)	(4,718,807)	(1,473,631)
G-DTE	Deferred FIT	17,091,016	11,714,568	5,376,448
99	411400 Amortized Investment Tax Credit	(27,884)	(18,820)	(9,064)
	Total FIT/Deferred FIT & ITC	10,870,694	6,976,941	3,893,753
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended July 31, 2016
Ending Balance Basis

Report ID:
G-SCM-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000	Book Depreciation & Amortization	14,638,103	8,920,099	23,558,202	9,765,317	6,452,087	16,217,404	4,872,786	2,468,012	7,340,798
12	997001	Contributions In Aid of Construction	0	881,040	881,040	0	595,513	595,513	0	285,527	285,527
2	997002	Injuries and Damages	0	6,800	6,800	0	4,502	4,502	0	2,298	2,298
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	617,110	617,110	0	447,399	447,399	0	169,711	169,711
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	16,742,441	0	16,742,441	11,324,914	0	11,324,914	5,417,527	0	5,417,527
4	997015	Airplane Lease Payments	0	173,215	173,215	0	125,579	125,579	0	47,636	47,636
12	997016	Redemption Expense Amortization	0	291,970	291,970	0	197,348	197,348	0	94,622	94,622
4	997020	FAS87 Current Pension Accrual	0	1,547,043	1,547,043	0	1,121,591	1,121,591	0	425,452	425,452
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(10,628,747)	0	(10,628,747)	(8,530,518)	0	(8,530,518)	(2,098,229)	0	(2,098,229)
12	997032	Interest Rate Swaps	0	(1,735,543)	(1,735,543)	0	(1,173,088)	(1,173,088)	0	(562,455)	(562,455)
4	997033	DSM Tariff Rider	(51,276)	0	(51,276)	(75,386)	0	(75,386)	24,110	0	24,110
12	997048	AFUDC	0	(666,279)	(666,279)	0	(450,351)	(450,351)	0	(215,928)	(215,928)
11	997049	Tax Depreciation	0	(67,163,883)	(67,163,883)	0	(45,731,216)	(45,731,216)	0	(21,432,667)	(21,432,667)
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	(15,383)	0	(15,383)	(44,558)	0	(44,558)	29,175	0	29,175
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,471,601	1,471,601	0	1,001,998	1,001,998	0	469,603	469,603
4	997081	Deferred Compensation	0	(183,396)	(183,396)	0	(132,960)	(132,960)	0	(50,436)	(50,436)
4	997082	Meal Disallowances	0	148,902	148,902	0	107,952	107,952	0	40,950	40,950
4	997083	Paid Time Off	0	64,962	64,962	0	47,097	47,097	0	17,865	17,865
2	997084	Customer Uncollectibles	0	(842,253)	(842,253)	0	(557,597)	(557,597)	0	(284,656)	(284,656)
99	997098	Provision for Rate Refund	317,215	0	317,215	536,427	0	536,427	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(9,567,191)	(9,567,191)	0	(6,466,656)	(6,466,656)	0	(3,100,535)	(3,100,535)
12	997102	Amort Idaho Earnings Test (254229)	(352,831)	0	(352,831)	0	0	0	(352,831)	0	(352,831)
99	997103	Def Project Compass	(222,391)	0	(222,391)	0	0	0	(222,391)	0	(222,391)
99	997105	WA Nat Gas Line Extension	(264,805)	0	(264,805)	(264,805)	0	(264,805)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	21,002,353	(66,035,803)	(45,873,477)	12,711,391	(44,410,802)	(31,699,411)	7,450,935	(21,625,001)	(14,174,066)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.203%	33.797%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.436%	31.564%
G-ALL	11	Book Depreciation	100.000%	68.089%	31.911%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.592%	32.408%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: G-DTE-12E
DEFERRED INCOME TAX EXPENSE--GAS For Twelve Months Ended July 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	18,833,352	12,665,994	6,167,358
99	410100	Deferred Federal Income Tax Exp	(2,081,580)	(1,191,552)	(890,028)
		SUBTOTAL	16,751,772	11,474,442	5,277,330
14	411100	Deferred Federal Income Tax Expense - Allocated	333,860	224,531	109,329
99	411100	Deferred Federal Income Tax Exp	5,384	15,595	(10,211)
		SUBTOTAL	339,244	240,126	99,118
		Total Deferred Federal Income Tax Expense	17,091,016	11,714,568	5,376,448

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.253%	32.747%
G-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
TAXES OTHER THAN FEDERAL INCOME TAX	G-OTX-12E
For Twelve Months Ended July 31, 2016	
Ending Balance 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	158,186	158,186	0	111,774	111,774	0	46,412	46,412
		TOTAL UNDERGROUND STORAGE TAX	0	158,186	158,186	0	111,774	111,774	0	46,412	46,412
		DISTRIBUTION									
99	408110	State Excise Tax	5,457,100	0	5,457,100	5,457,100	0	5,457,100	0	0	0
99	408120	Municipal Occupation & License Tax	6,278,833	0	6,278,833	5,208,183	0	5,208,183	1,070,650	0	1,070,650
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	4,091,124	0	4,091,124	2,666,718	0	2,666,718	1,424,406	0	1,424,406
99	409100	State Income Tax	(60,386)	0	(60,386)	0	0	0	(60,386)	0	(60,386)
		TOTAL DISTRIBUTION TAX	15,766,671	0	15,766,671	13,332,001	0	13,332,001	2,434,670	0	2,434,670
		TOTAL TAXES OTHER THAN FIT	15,766,671	158,186	15,924,857	13,332,001	111,774	13,443,775	2,434,670	46,412	2,481,082

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 July 31, 2016
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PLANT IN SERVICE											
INTANGIBLE PLANT:											
4	303000	Misc Intangible Plant (303000)	1,802,199	1,834,763	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	33,055,522	33,076,110	0	23,964,923	23,964,923	20,588	9,090,599	9,111,187
TOTAL INTANGIBLE PLANT			1,822,787	34,890,285	36,713,072	1,022,594	25,295,108	26,317,702	800,193	9,595,177	10,395,370
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	1,948,428	1,948,428	0	1,376,759	1,376,759	0	571,669	571,669
1	352XXX	Wells	0	18,888,604	18,888,604	0	13,346,688	13,346,688	0	5,541,916	5,541,916
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	12,071,942	12,071,942	0	8,530,034	8,530,034	0	3,541,908	3,541,908
1	355000	Measuring & Regulating Equipment	0	742,697	742,697	0	524,790	524,790	0	217,907	217,907
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,052,437	2,052,437	0	1,450,252	1,450,252	0	602,185	602,185
TOTAL UNDERGROUND STORAGE PLAN			0	38,347,903	38,347,903	0	27,110,031	27,110,031	0	11,237,872	11,237,872
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	917,652	0	917,652	552,913	0	552,913	364,739	0	364,739
6	376000	Mains	294,073,566	2,512,521	296,586,087	192,072,607	1,719,469	193,792,076	102,000,959	793,052	102,794,011
6	378000	Measuring & Reg Station Equip-General	5,507,733	127,100	5,634,833	3,302,764	86,982	3,389,746	2,204,969	40,118	2,245,087
6	379000	Measuring & Reg Station Equip-City Gate	6,769,567	0	6,769,567	2,321,400	0	2,321,400	4,448,167	0	4,448,167
6	380000	Services	203,343,872	0	203,343,872	137,974,288	0	137,974,288	65,369,584	0	65,369,584
6	381000	Meters	75,112,824	0	75,112,824	51,723,001	0	51,723,001	23,389,823	0	23,389,823
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	3,355,606	0	3,355,606	2,585,611	0	2,585,611	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			589,355,813	2,639,621	591,995,434	390,719,772	1,806,451	392,526,223	198,636,041	833,170	199,469,211
GENERAL PLANT											
4	389XXX	Land & Land Rights	762,906	2,105,277	2,868,183	668,828	1,526,305	2,195,133	94,078	578,972	673,050
4	390XXX	Structures & Improvements	5,273,331	22,306,403	27,579,734	3,754,717	16,171,919	19,926,636	1,518,614	6,134,484	7,653,098
4	391XXX	Office Furniture & Equipment	26,608	11,465,377	11,491,985	8,298	8,312,284	8,320,582	18,310	3,153,093	3,171,403
4	392XXX	Transportation Equipment	9,912,670	2,233,711	12,146,381	7,415,929	1,619,418	9,035,347	2,496,741	614,293	3,111,034
4	393000	Stores Equipment	150,256	780,804	931,060	116,841	566,075	682,916	33,415	214,729	248,144
4	394000	Tools, Shop & Garage Equipment	2,457,889	5,017,168	7,475,057	1,910,797	3,637,397	5,548,194	547,092	1,379,771	1,926,863

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended July 31, 2016
Ending Balance Basis

Report ID:
G-PLT-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
4	395000	Laboratory Equipment	20,688	364,630	385,318	15,602	264,353	279,955	5,086	100,277	105,363
4	396XXX	Power Operated Equipment	4,127,518	1,114,020	5,241,538	3,004,337	807,653	3,811,990	1,123,181	306,367	1,429,548
4	397XXX	Communications Equipment	2,446,267	9,463,549	11,909,816	1,060,406	6,860,978	7,921,384	1,385,861	2,602,571	3,988,432
4	398000	Miscellaneous Equipment	1,073	79,807	80,880	1,073	57,859	58,932	0	21,948	21,948
		TOTAL GENERAL PLANT	25,179,206	54,930,746	80,109,952	17,956,828	39,824,241	57,781,069	7,222,378	15,106,505	22,328,883
		TOTAL PLANT IN SERVICE	616,357,806	130,808,555	747,166,361	409,699,194	94,035,831	503,735,025	206,658,612	36,772,724	243,431,336
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,494,565)	(14,494,565)	0	(10,241,860)	(10,241,860)	0	(4,252,705)	(4,252,705)
G-ADEP		Distribution Plant	(194,957,564)	(1,610,831)	(196,568,395)	(128,653,011)	(1,102,388)	(129,755,399)	(66,304,553)	(508,443)	(66,812,996)
G-ADEP		General Plant	(8,820,598)	(14,851,665)	(23,672,263)	(6,164,148)	(10,767,309)	(16,931,457)	(2,656,450)	(4,084,356)	(6,740,806)
		TOTAL ACCUMULATED DEPRECIATION	(203,778,162)	(30,957,061)	(234,735,223)	(134,817,159)	(22,111,557)	(156,928,716)	(68,961,003)	(8,845,504)	(77,806,507)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(221,291)	(349,298)	(570,589)	(156,069)	(253,237)	(409,306)	(65,222)	(96,061)	(161,283)
G-AAMT		Misc IT Intangible Plant - 3031XX	(9,728)	(8,512,243)	(8,521,971)	0	(6,171,291)	(6,171,291)	(9,728)	(2,340,952)	(2,350,680)
G-AAMT		Underground Storage	0	(240,219)	(240,219)	0	(169,739)	(169,739)	0	(70,480)	(70,480)
G-AAMT		General Plant - 390200, 396200	(4,632)	(51,777)	(56,409)	(3,656)	(37,538)	(41,194)	(976)	(14,239)	(15,215)
		TOTAL ACCUMULATED AMORTIZATION	(235,651)	(9,153,537)	(9,389,188)	(159,725)	(6,631,805)	(6,791,530)	(75,926)	(2,521,732)	(2,597,658)
		TOTAL ACCUMULATED DEPR/AMORT	(204,013,813)	(40,110,598)	(244,124,411)	(134,976,884)	(28,743,362)	(163,720,246)	(69,036,929)	(11,367,236)	(80,404,165)
		NET GAS UTILITY PLANT before DFIT	412,343,993	90,697,957	503,041,950	274,722,310	65,292,469	340,014,779	137,621,683	25,405,488	163,027,171
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(96,385,121)	(96,385,121)	0	(65,148,631)	(65,148,631)	0	(31,236,490)	(31,236,490)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,423,169)	(13,423,169)	0	(9,724,727)	(9,724,727)	0	(3,698,442)	(3,698,442)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	(435,920)	(435,920)	0	(316,038)	(316,038)	0	(119,882)	(119,882)
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(859,134)	(859,134)	0	(580,706)	(580,706)	0	(278,428)	(278,428)
		TOTAL ACCUMULATED DFIT	0	(111,103,344)	(111,103,344)	0	(75,770,102)	(75,770,102)	0	(35,333,242)	(35,333,242)
		NET GAS UTILITY PLANT	412,343,993	(20,405,387)	391,938,606	274,722,310	(10,477,633)	264,244,677	137,621,683	(9,927,754)	127,693,929

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.436%	31.564%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.592%	32.408%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended July 31, 2016	
Ending Balance 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	412,343,993	(20,405,387)	391,938,606	274,722,310	(10,477,633)	264,244,677	137,621,683	(9,927,754)	127,693,929
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494
1	164100 Gas Inventory--Jackson Prairie	0	7,718,913	7,718,913	0	5,454,184	5,454,184	0	2,264,729	2,264,729
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(479,368)	0	(479,368)	(479,368)	0	(479,368)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	264,805	0	264,805	264,805	0	264,805	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(92,682)	0	(92,682)	(92,682)	0	(92,682)	0	0	0
C-WKC	Working Capital	11,165,995	4,465,147	15,631,142	11,165,995	0	11,165,995	0	4,465,147	4,465,147
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	10,777,518	17,915,124	28,692,642	10,846,946	9,503,754	20,350,700	(69,428)	8,411,370	8,341,942
	NET RATE BASE	423,121,511	(2,490,263)	420,631,248	285,569,256	(973,879)	284,595,377	137,552,255	(1,516,384)	136,035,871

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-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	7,845,887	7,845,887											
	Hydro (ED-AN)	9,444,795	9,444,795											
	Other (ED-AN)	9,402,954	9,402,954											
Total Electric Production		26,693,636	26,693,636											
Electric Transmission														
	ED-AN	11,477,814	11,477,814											
Total Electric Transmission		11,477,814	11,477,814											
Electric Distribution														
	ED-AN	41,090	41,090											
	ED-ID	15,826,669	15,826,669											
	ED-WA	26,838,930	26,838,930											
Total Electric Distribution		42,706,689	42,706,689											
Gas Underground Storage														
1	GD-AN	667,011	667,011		667,011	667,011		471,310	471,310		195,701	195,701		
	GD-OR	123,927		123,927										
Total Gas Underground Storage		790,938	667,011	123,927		667,011	667,011		471,310	471,310		195,701	195,701	
Gas Distribution														
6	GD-AN	64,599	64,599			64,599	64,599	44,209	44,209		20,390	20,390		
	GD-ID	4,739,318	4,739,318		4,739,318	4,739,318				4,739,318		4,739,318		
	GD-WA	9,486,538	9,486,538		9,486,538	9,486,538	9,486,538		9,486,538					
	GD-OR	6,314,332		6,314,332										
Total Gas Distribution		20,604,787	14,290,455	6,314,332	14,225,856	64,599	14,290,455	9,486,538	44,209	9,530,747	4,739,318	20,390	4,759,708	
General Plant														
	ED-AN	2,811,690	2,811,690											
	ED-ID	206,856	206,856											
	ED-WA	1,139,294	1,139,294											
7,4	CD-AA	18,781,336	13,395,976	3,748,379	1,636,981		3,748,379	3,748,379	2,717,537	2,717,537	1,030,842	1,030,842		
9,4	CD-AN	666,914	523,414	143,500		143,500	143,500	104,036	104,036		39,464	39,464		
9	CD-ID	337,156	264,610	72,546		72,546	72,546			72,546		72,546		
9	CD-WA	187,438	147,107	40,331		40,331	40,331	40,331		40,331		40,331		
8,4	GD-AA	271,789		189,258	82,531		189,258	189,258	137,210	137,210	52,048	52,048		
4	GD-AN	37,502	37,502			37,502	37,502	27,189	27,189		10,313	10,313		
	GD-ID	45,365	45,365			45,365	45,365			45,365		45,365		
	GD-WA	213,586	213,586			213,586	213,586	213,586		213,586		213,586		
	GD-OR	201,550		201,550										
Total General Plant		24,900,476	18,488,947	4,490,467	1,921,062	371,828	4,118,639	4,490,467	253,917	2,985,972	3,239,889	117,911	1,132,667	1,250,578
Total Depreciation Expense		127,174,340	99,367,086	19,447,933	8,359,321	14,597,684	4,850,249	19,447,933	9,740,455	3,501,491	13,241,946	4,857,229	1,348,758	6,205,987

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended July 31, 2016	
Ending Balance 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	68.436%	31.564%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH AMORTIZATION EXPENSE	G-AMTX-12E
For Twelve Months Ended July 31, 2016	
Ending Balance 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	918,400	918,400												
Misc Intangible Plt (303000)	ED-AN	240,381	240,381												
Total Production/Transmission		1,158,781	1,158,781												
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	596,597	425,529	119,069	51,999		119,069	119,069		86,324	86,324		32,745	32,745	
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576	
	GD-ID	11,767		11,767			11,767	11,767				11,767		11,767	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	14,593			14,593										
Total General Plant - 303000		657,548	433,164	157,792	66,592		36,629	121,163	157,792	24,862	87,842	112,704	11,767	33,321	45,088
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	18,579,592	13,252,080	3,708,115	1,619,397		3,708,115	3,708,115		2,688,346	2,688,346		1,019,769	1,019,769	
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542	
9,4	CD-ID	17,615	13,825	3,790		3,790	3,790	3,790				3,790		3,790	
	ED-AN	563,482	563,482												
	ED-ID	4,747	4,747												
	ED-WA	976,162	976,162												
8,4	GD-AA	334,690		233,058	101,632		233,058	233,058		168,965	168,965		64,093	64,093	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		20,485,449	14,817,486	3,946,934	1,721,029		3,790	3,943,144	3,946,934		2,858,740	2,858,740	3,790	1,084,404	1,088,194
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	28,489	28,489												
	GD-OR	0			0										
Total General Plant- 390200, 396200		55,126	47,488	5,316	2,322		5,316	5,316		3,854	3,854		1,462	1,462	
Total Amortization Expense		22,384,129	16,483,916	4,110,270	1,789,943		40,419	4,069,851	4,110,270	24,862	2,950,597	2,975,459	15,557	1,119,254	1,134,811

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-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Electric Production														
	Steam (ED-AN)	(293,277,795)	(293,277,795)											
	Hydro (ED-AN)	(137,244,859)	(137,244,859)											
	Other (ED-AN)	(106,013,704)	(106,013,704)											
Total Electric Production		(536,536,358)	(536,536,358)											
Electric Transmission														
	ED-AN	(207,834,382)	(207,834,382)											
Total Electric Transmission		(207,834,382)	(207,834,382)											
Electric Distribution														
	ED-AN	(57,449)	(57,449)											
	ED-ID	(185,231,823)	(185,231,823)											
	ED-WA	(297,514,793)	(297,514,793)											
Total Electric Distribution		(482,804,065)	(482,804,065)											
Gas Underground Storage														
1	GD-AN	(14,494,565)	(14,494,565)			(14,494,565)	(14,494,565)		(10,241,860)	(10,241,860)		(4,252,705)	(4,252,705)	
	GD-OR	(821,137)		(821,137)										
Total Gas Underground Storage		(15,315,702)	(14,494,565)	(821,137)		(14,494,565)	(14,494,565)		(10,241,860)	(10,241,860)		(4,252,705)	(4,252,705)	
Gas Distribution														
6	GD-AN	(1,610,831)	(1,610,831)			(1,610,831)	(1,610,831)		(1,102,388)	(1,102,388)		(508,443)	(508,443)	
	GD-ID	(66,304,553)	(66,304,553)			(66,304,553)	(66,304,553)				(66,304,553)		(66,304,553)	
	GD-WA	(128,653,011)	(128,653,011)			(128,653,011)	(128,653,011)	(128,653,011)						
	GD-OR	(100,716,734)		(100,716,734)										
Total Gas Distribution		(297,285,129)	(196,568,395)	(100,716,734)		(194,957,564)	(1,610,831)	(196,568,395)	(128,653,011)	(1,102,388)	(129,755,399)	(66,304,553)	(508,443)	(66,812,996)
General Plant														
	ED-AN	(43,342,631)	(43,342,631)											
	ED-ID	(8,534,727)	(8,534,727)											
	ED-WA	(18,543,044)	(18,543,044)											
7,4	CD-AA	(43,374,164)	(30,937,056)	(8,656,616)	(3,780,492)	(8,656,616)	(8,656,616)		(6,275,960)	(6,275,960)		(2,380,656)	(2,380,656)	
9,4	CD-AN	(11,133,372)	(8,737,804)	(2,395,568)		(2,395,568)	(2,395,568)		(1,736,763)	(1,736,763)		(658,805)	(658,805)	
9	CD-ID	(5,701,702)	(4,474,867)	(1,226,835)		(1,226,835)	(1,226,835)				(1,226,835)		(1,226,835)	
9	CD-WA	(3,135,496)	(2,460,831)	(674,665)		(674,665)	(674,665)	(674,665)						
8,4	GD-AA	(2,047,520)		(1,425,770)	(621,750)	(1,425,770)	(1,425,770)		(1,033,669)	(1,033,669)		(392,101)	(392,101)	
4	GD-AN	(2,373,711)		(2,373,711)		(2,373,711)	(2,373,711)		(1,720,917)	(1,720,917)		(652,794)	(652,794)	
	GD-ID	(1,429,615)		(1,429,615)		(1,429,615)	(1,429,615)				(1,429,615)		(1,429,615)	
	GD-WA	(5,489,483)		(5,489,483)		(5,489,483)	(5,489,483)	(5,489,483)						
	GD-OR	(4,515,169)		(4,515,169)										
Total General Plant		(149,620,634)	(117,030,960)	(23,672,263)	(8,917,411)	(8,820,598)	(14,851,665)	(23,672,263)	(6,164,148)	(10,767,309)	(16,931,457)	(2,656,450)	(4,084,356)	(6,740,806)
Total Accumulated Depreciation		(1,689,396,270)	(1,344,205,765)	(234,735,223)	(110,455,282)	(203,778,162)	(30,957,061)	(234,735,223)	(134,817,159)	(22,111,557)	(156,928,716)	(68,961,003)	(8,845,504)	(77,806,507)

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-12E
For Twelve Months Ended July 31, 2016	
Ending Balance 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	68.436%	31.564%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** GAS-NORTH *****			***** WASHINGTON *****			***** IDAHO *****		
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Production/Transmission													
Franchises (302000) ED-AN	(9,758,687)	(9,758,687)											
Misc Intangible Plt (303000 ED-AN	(1,273,277)	(1,273,277)											
Total Production/Transmission	(11,031,964)	(11,031,964)											
Distribution													
Franchises (302000) ED-WA	(159,325)	(159,325)											
Misc Intangible Plt (303000 ED-WA	(32,535)	(32,535)											
Total Distribution	(191,860)	(191,860)											
General Plant - 303000													
7,4 CD-AA	(1,660,694)	(1,184,506)	(331,442)	(144,746)		(331,442)	(331,442)		(240,292)	(240,292)		(91,150)	(91,150)
9,4 CD-AN	(82,985)	(65,129)	(17,856)			(17,856)	(17,856)		(12,945)	(12,945)		(4,911)	(4,911)
GD-ID	(65,222)		(65,222)			(65,222)	(65,222)				(65,222)		(65,222)
GD-WA	(156,069)		(156,069)			(156,069)	(156,069)	(156,069)		(156,069)			
GD-OR	(83,780)			(83,780)									
Total General Plant - 303000	(2,048,750)	(1,249,635)	(570,589)	(228,526)	(221,291)	(349,298)	(570,589)	(156,069)	(253,237)	(409,306)	(65,222)	(96,061)	(161,283)
Miscellaneous IT Intangible Plant - 3031XX													
7,4 CD-AA	(39,224,551)	(27,977,304)	(7,828,435)	(3,418,812)		(7,828,435)	(7,828,435)		(5,675,537)	(5,675,537)		(2,152,898)	(2,152,898)
9,4 CD-AN	(30,770)	(24,149)	(6,621)			(6,621)	(6,621)		(4,800)	(4,800)		(1,821)	(1,821)
9 CD-ID	(45,210)	(35,482)	(9,728)			(9,728)	(9,728)				(9,728)		(9,728)
ED-AN	(1,072,052)	(1,072,052)											
ED-ID	(20,755)	(20,755)											
ED-WA	(2,335,934)	(2,335,934)											
8,4 GD-AA	(972,495)		(677,187)	(295,308)		(677,187)	(677,187)		(490,954)	(490,954)		(186,233)	(186,233)
4 GD-AN	0		0			0	0		0	0		0	0
GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031	(43,701,767)	(31,465,676)	(8,521,971)	(3,714,120)	(9,728)	(8,512,243)	(8,521,971)		(6,171,291)	(6,171,291)	(9,728)	(2,340,952)	(2,350,680)
Gas Underground Storage													
1 GD-AN	(240,219)		(240,219)			(240,219)	(240,219)		(169,739)	(169,739)		(70,480)	(70,480)
Total Gas Underground Storage	(240,219)		(240,219)			(240,219)	(240,219)		(169,739)	(169,739)		(70,480)	(70,480)
General Plant - 390200, 396200													
7,4 CD-AA	(259,433)	(185,044)	(51,777)	(22,612)		(51,777)	(51,777)		(37,538)	(37,538)		(14,239)	(14,239)
9 CD-ID	(4,537)	(3,561)	(976)			(976)	(976)				(976)		(976)
9 CD-WA	(8,332)	(6,539)	(1,793)			(1,793)	(1,793)	(1,793)		(1,793)			
4 ED-AN	(95,429)	(95,429)											
ED-WA	(110,678)	(110,678)											
GD-WA	(1,863)		(1,863)			(1,863)	(1,863)	(1,863)		(1,863)			
GD-OR	0			0									
Total General Plant - 390200, 396200	(480,272)	(401,251)	(56,409)	(22,612)	(4,632)	(51,777)	(56,409)	(3,656)	(37,538)	(41,194)	(976)	(14,239)	(15,215)
Total Accumulated Amortization	(57,694,832)	(44,340,386)	(9,389,188)	(3,965,258)	(235,651)	(9,153,537)	(9,389,188)	(159,725)	(6,631,805)	(6,791,530)	(75,926)	(2,521,732)	(2,597,658)

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended July 31, 2016	
Ending Balance 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-12E
For Twelve Months Ended July 31, 2016	
Ending Balance 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	10,227,242	0	0	7,294,683	7,294,683	0	0	2,041,153	2,041,153	0	891,406	891,406
9		CD-WA / ID / AN	1,625,996	699,092	343,147	233,891	1,276,130	191,664	94,078	64,124	349,866	0	0	0
		TOTAL ACCOUNT	13,577,610	712,703	705,426	7,551,348	8,969,477	668,828	94,078	2,105,277	2,868,183	848,544	891,406	1,739,950
	390XXX	Structures & Improvements												
99		ED-WA / ID / AN	7,735,206	1,052,423	2,154,217	4,528,566	7,735,206	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,232,410	0	0	0	0	2,232,410	0	0	2,232,410	0	0	0
99		GD-OR / AS	3,605,776	0	0	0	0	0	0	0	0	3,605,776	0	3,605,776
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	100,573,095	0	0	71,734,766	71,734,766	0	0	20,072,378	20,072,378	0	8,765,951	8,765,951
9		CD-WA / ID / AN	24,515,249	5,552,599	5,539,127	8,148,577	19,240,303	1,522,308	1,518,614	2,234,024	5,274,946	0	0	0
		TOTAL ACCOUNT	138,661,736	6,605,022	7,693,344	84,411,909	98,710,275	3,754,718	1,518,614	22,306,402	27,579,734	3,605,776	8,765,951	12,371,727
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,318,081	2,592,261	0	5,725,820	8,318,081	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	595,011	0	0	0	0	0	0	414,330	414,330	0	180,681	180,681
7		CD-AA	55,234,634	0	0	39,396,655	39,396,655	0	0	11,023,728	11,023,728	0	4,814,251	4,814,251
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	64,374,095	2,622,527	66,785	45,197,866	47,887,178	8,298	18,310	11,465,377	11,491,985	0	4,994,932	4,994,932
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	36,935,200	17,669,782	6,755,993	12,509,425	36,935,200	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,785,799	0	0	0	0	6,931,494	2,267,616	1,586,689	10,785,799	0	0	0
99		GD-OR / AS	3,906,516	0	0	0	0	0	0	0	0	3,906,516	0	3,906,516
8		GD-AA	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
9		CD-WA / ID / AN	5,785,114	1,766,970	835,730	1,937,631	4,540,331	484,435	229,125	531,223	1,244,783	0	0	0
		TOTAL ACCOUNT	57,992,841	19,436,752	7,591,723	14,860,898	41,889,373	7,415,929	2,496,741	2,233,711	12,146,381	3,906,516	50,571	3,957,087

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	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	88,160	0	0	0	0	88,160	0	0	88,160	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	3,917,361	104,613	121,879	2,847,970	3,074,462	28,681	33,415	780,803	842,899	0
		TOTAL ACCOUNT	4,463,254	115,352	136,624	3,222,992	3,474,968	116,841	33,415	780,803	931,059	57,227
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,595,682	869,438	265,743	2,460,501	3,595,682	0	0	0	0	0
99		GD-WA / ID / AN	2,587,040	0	0	0	0	1,906,301	337,941	342,798	2,587,040	0
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	951,077	0
8		GD-AA	3,062,477	0	0	0	0	0	0	2,132,525	2,132,525	0
7		CD-AA	12,502,445	0	0	8,917,494	8,917,494	0	0	2,495,238	2,495,238	0
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
		TOTAL ACCOUNT	23,908,248	885,836	1,028,618	11,547,995	13,462,449	1,910,797	547,092	5,017,168	7,475,057	951,077
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	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	51,258	0	0	51,258	51,258	0	0	0	0	0
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	525,706	210,611	26,663	288,432	525,706	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
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0
8		GD-AA	240,989	0	0	0	0	0	0	167,810	167,810	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0
		TOTAL ACCOUNT	1,332,682	211,930	27,084	563,256	802,270	15,602	5,085	364,629	385,316	40,917

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,879,121	14,978,776	9,879,898	8,020,447	32,879,121	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,802,853	0	0	0	0	2,934,604	1,037,755	830,494	4,802,853	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	46,062
9		CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0
		TOTAL ACCOUNT	39,802,877	15,233,126	10,191,487	9,046,831	34,471,444	3,004,337	1,123,181	1,114,019	5,241,537	43,834	46,062	89,896
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	62,559,886	12,208,288	5,946,906	44,404,692	62,559,886	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,193,581	0	0	0	0	689,935	503,646	0	1,193,581	0	0	0
99		GD-OR / AS	1,231,169	0	0	0	0	0	0	0	0	1,231,169	0	1,231,169
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	37,020,068	0	0	26,404,934	26,404,934	0	0	7,388,465	7,388,465	0	3,226,669	3,226,669
9		CD-WA / ID / AN	12,252,411	1,351,288	3,217,870	5,046,902	9,616,060	370,471	882,215	1,383,665	2,636,351	0	0	0
		TOTAL ACCOUNT	115,250,047	13,559,576	9,164,776	75,856,528	98,580,880	1,060,406	1,385,861	9,463,548	11,909,815	1,231,169	3,528,183	4,759,352
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	84,425	0	0	84,425	84,425	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	394,492	0	0	281,375	281,375	0	0	78,733	78,733	0	34,384	34,384
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
		TOTAL ACCOUNT	491,262	3,913	0	369,718	373,631	1,073	0	79,807	80,880	2,367	34,384	36,751
		TOTAL GENERAL PLANT	459,905,910	59,386,737	36,605,867	252,680,599	348,673,203	17,956,829	7,222,377	54,930,741	80,109,947	10,687,427	20,435,333	31,122,760

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-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES
Gas-North Copy

Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,470,561	153,179	0	10,317,382	10,470,561	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		
99		GD-OR / AS	1,008,300	0	0	0	0	0	0	0	1,008,300	0		
8		GD-AA	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	783,037		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		TOTAL ACCOUNT	22,459,025	153,179	0	16,877,547	17,030,726	1,022,594	779,605	1,834,763	3,636,962	1,008,300	783,037	1,791,337
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,467,362	4,195,862	23,524	3,247,976	7,467,362	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	1,530,937	0	0	0	0	0	0	1,066,053	1,066,053	464,884		
7		CD-AA	53,338,449	0	0	38,044,182	38,044,182	0	0	10,645,288	10,645,288	4,648,979		
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0		
		TOTAL ACCOUNT	62,479,613	4,195,862	98,619	41,329,188	45,623,669	0	20,588	11,721,493	11,742,081	0	5,113,863	5,113,863
	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	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	6,063,422	0	0	4,324,796	4,324,796	0	0	1,210,138	1,210,138	528,488		
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0		
		TOTAL ACCOUNT	6,063,422	0	0	4,324,796	4,324,796	0	0	1,210,138	1,210,138	0	528,488	528,488
	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	100,831,204	0	0	71,918,864	71,918,864	0	0	20,123,892	20,123,892	8,788,448		
8		CD-WA / ID / AN	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		191,833,264	4,349,041	98,619	134,450,395	138,898,055	1,022,594	800,193	34,890,286	36,713,073	1,008,300	15,213,836	16,222,136

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-12E
For Twelve Months Ended July 31, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Gas-North Copy

Ref/Basis	Account Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)					
7	282900 CD-AA	(66,548,832)	(47,466,620)	(13,281,816)	(5,800,396)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(656,938)	(515,585)	(141,353)	0
7	283750 CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
	Total	<u>(69,389,958)</u>	<u>(49,540,099)</u>	<u>(13,859,089)</u>	<u>(5,990,770)</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-12E
For Twelve Months Ended July 31, 2016	
Ending Balance 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			2,870,064	2,870,064					2,870,064
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			0	0					0
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(5)	(5)					(5)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	64,058,064	32,212,128		96,270,192	52,892,069	27,746,981	11,165,995	4,465,147	
TOTAL		64,058,064	32,212,128	2,870,059	99,140,251	52,892,069	27,746,981	11,165,995	4,465,147	2,870,059

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						