

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

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	29,170,294	19,417,375	9,752,919
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	29,170,294	19,417,375	9,752,919
G-APL	Gas Net Adjusted Rate Base	433,458,009	294,145,711	139,312,298
	RATE OF RETURN	6.730%	6.601%	7.001%

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 August 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	8-01-2016 thru 08-31-2016	236,626 100.000%	156,566 66.166%	80,060 33.834%
3	G-OPS	Direct Distribution Operating Expense Percent	09-01-2015 thru 08-31-2016	15,045,508 100.000%	10,536,448 70.031%	4,509,060 29.969%
	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	09-01-2015 thru 08-31-2016	231,565,513 100.000%	158,595,474 68.488%	72,970,039 31.512%

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 31, 2016
Ending Balance Basis

Report ID:
G-ALL-12E

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%

7

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended August 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%

8

RESULTS OF OPERATIONS	Report ID: G-ALL-12E
GAS ALLOCATION PERCENTAGES	
For Twelve Months Ended August 31, 2016	
Ending Balance 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	09-01-2015 thru 08-31-2016	19,532,609	13,303,184	6,229,425	
			100.000%	68.108%	31.892%	
12	Net Gas Plant (before DFIT) Percent	8-01-2016 thru 08-31-2016	507,071,163	342,720,437	164,350,726	
			100.000%	67.588%	32.412%	
13	G-PLT Net Gas General Plant Percent	8-01-2016 thru 08-31-2016	56,367,597	40,794,100	15,573,497	
			100.000%	72.372%	27.628%	
14	Net Allocated Schedule M's Percent	09-01-2015 thru 08-31-2016	-80,077,854	-53,934,213	-26,143,641	
			100.000%	67.352%	32.648%	
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 August 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	133,993,138	0	133,993,138	93,853,309	0	93,853,309	40,139,829	0	40,139,829
99	4812XX Commercial - Firm & Interruptible	65,116,236	0	65,116,236	46,572,312	0	46,572,312	18,543,924	0	18,543,924
99	4813XX Industrial-Firm	3,018,812	0	3,018,812	1,788,474	0	1,788,474	1,230,338	0	1,230,338
99	481400 Interruptible	0	0	0	0	0	0	0	0	0
99	484000 Interdepartmental Revenue	263,345	0	263,345	231,862	0	231,862	31,483	0	31,483
99	499XXX Unbilled Revenue	(180,445)	0	(180,445)	(107,222)	0	(107,222)	(73,223)	0	(73,223)
	TOTAL SALES TO ULTIMATE CUSTOMERS	202,211,086	0	202,211,086	142,338,735	0	142,338,735	59,872,351	0	59,872,351
	OTHER OPERATING REVENUES:									
99	483XXX Sales for Resale	94,163,648	0	94,163,648	63,572,935	0	63,572,935	30,590,713	0	30,590,713
4	488000 Miscellaneous Service Revenues	19,202	0	19,202	10,096	0	10,096	9,106	0	9,106
99	4893XX Transportation Revenues	4,963,733	0	4,963,733	4,477,888	0	4,477,888	485,845	0	485,845
99	493000 Rent from Gas Property	2,240	0	2,240	2,240	0	2,240	0	0	0
4	495XXX Other Gas Revenues	14,419,966	188,917	14,608,883	10,897,884	136,963	11,034,847	3,522,082	51,954	3,574,036
99	496100 Provision for Rate Refund	(536,427)	0	(536,427)	(536,427)	0	(536,427)	0	0	0
	TOTAL OTHER OPERATING REVENUES	113,032,362	188,917	113,221,279	78,424,616	136,963	78,561,579	34,607,746	51,954	34,659,700
	TOTAL GAS REVENUES	315,243,448	188,917	315,432,365	220,763,351	136,963	220,900,314	94,480,097	51,954	94,532,051
	PRODUCTION EXPENSES:									
G-804	804/805 City Gate Purchases	172,789,905	0	172,789,905	117,871,475	0	117,871,475	54,918,430	0	54,918,430
99	808XXX Net Natural Gas Storage Transactions	5,748,072	0	5,748,072	4,314,285	0	4,314,285	1,433,787	0	1,433,787
99	811000 Gas Used for Products Extraction	(345,669)	0	(345,669)	(232,150)	0	(232,150)	(113,519)	0	(113,519)
10	813000 Other Gas Expenses	0	1,334,801	1,334,801	0	914,939	914,939	0	419,862	419,862
99	813010 Gas Technology Institute (GTI) Expenses	95,834	0	95,834	67,532	0	67,532	28,302	0	28,302
	TOTAL PRODUCTION EXPENSES	178,288,142	1,334,801	179,622,943	122,021,142	914,939	122,936,081	56,267,000	419,862	56,686,862
	UNDERGROUND STORAGE EXPENSES:									
1	814000 Supervision & Engineering	0	15,440	15,440	0	10,910	10,910	0	4,530	4,530
1	824000 Other Expenses	0	656,506	656,506	0	463,887	463,887	0	192,619	192,619
1	837000 Other Equipment	0	726,584	726,584	0	513,404	513,404	0	213,180	213,180
	TOTAL UNDERGROUND STORAGE OPER EXP	0	1,398,530	1,398,530	0	988,201	988,201	0	410,329	410,329
G-DEPX	Depreciation Expense-Underground Storage	0	673,854	673,854	0	476,145	476,145	0	197,709	197,709
G-AMTX	Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX	Taxes Other Than FIT	0	157,383	157,383	0	111,207	111,207	0	46,176	46,176
	TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA	0	831,465	831,465	0	587,513	587,513	0	243,952	243,952

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 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	2,229,995	2,229,995	0	1,575,714	1,575,714	0	654,281	654,281

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	470,063	1,113,702	1,583,765	392,154	779,937	1,172,091	77,909	333,765	411,674
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,483,280	938,532	4,421,812	2,631,693	657,263	3,288,956	851,587	281,269	1,132,856
3	875000	Measuring & Reg Sta Exp-General	97,994	0	97,994	64,579	0	64,579	33,415	0	33,415
3	876000	Measuring & Reg Sta Exp-Industrial	7,802	0	7,802	5,782	0	5,782	2,020	0	2,020
3	877000	Measuring & Reg Sta Exp-City Gate	113,061	7,184	120,245	56,839	5,031	61,870	56,222	2,153	58,375
3	878000	Meter & House Regulator Expenses	1,000,665	62,372	1,063,037	707,680	43,680	751,360	292,985	18,692	311,677
3	879000	Customer Installation Expenses	1,941,502	123,735	2,065,237	1,147,606	86,653	1,234,259	793,896	37,082	830,978
3	880000	Other Expenses	1,586,437	685,429	2,271,866	1,153,174	480,013	1,633,187	433,263	205,416	638,679
3	881000	Rents	0	40,849	40,849	0	28,607	28,607	0	12,242	12,242
	MAINTENANCE										
3	885000	Supervision & Engineering	174,814	1,883	176,697	91,334	1,319	92,653	83,480	564	84,044
3	887000	Mains	1,292,577	3,580	1,296,157	893,654	2,507	896,161	398,923	1,073	399,996
3	889000	Measuring & Reg Sta Exp-General	203,836	18,483	222,319	147,517	12,944	160,461	56,319	5,539	61,858
3	890000	Measuring & Reg Sta Exp-Industrial	284,051	127	284,178	236,384	89	236,473	47,667	38	47,705
3	891000	Measuring & Reg Sta Exp-City Gate	103,399	0	103,399	51,760	0	51,760	51,639	0	51,639
3	892000	Services	2,724,862	3,151	2,728,013	1,802,223	2,207	1,804,430	922,639	944	923,583
3	893000	Meters & House Regulators	1,551,841	615,319	2,167,160	1,146,867	430,914	1,577,781	404,974	184,405	589,379
3	894000	Other Equipment	9,324	164,158	173,482	7,202	114,961	122,163	2,122	49,197	51,319
	TOTAL DISTRIBUTION OPERATING EXP		15,045,508	3,778,504	18,824,012	10,536,448	2,646,125	13,182,573	4,509,060	1,132,379	5,641,439
G-DEPX	Depreciation Expense-Distribution		14,313,873	64,600	14,378,473	9,550,241	44,243	9,594,484	4,763,632	20,357	4,783,989
G-OTX	Taxes Other Than FIT		15,617,907	0	15,617,907	13,306,798	0	13,306,798	2,311,109	0	2,311,109
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		29,931,780	64,600	29,996,380	22,857,039	44,243	22,901,282	7,074,741	20,357	7,095,098
	TOTAL DISTRIBUTION EXPENSES		44,977,288	3,843,104	48,820,392	33,393,487	2,690,368	36,083,855	11,583,801	1,152,736	12,736,537

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 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	219,076	219,076	0	144,954	144,954	0	74,122	74,122
2	902000	Meter Reading Expenses	1,952,194	96,346	2,048,540	1,755,483	63,748	1,819,231	196,711	32,598	229,309
2	903XXX	Customer Records & Collection Expenses	958,593	4,950,580	5,909,173	640,655	3,275,601	3,916,256	317,938	1,674,979	1,992,917
2	904000	Uncollectible Accounts	0	1,960,653	1,960,653	0	1,297,286	1,297,286	0	663,367	663,367
2	905000	Misc Customer Accounts	0	174,251	174,251	0	115,295	115,295	0	58,956	58,956
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,910,787	7,400,906	10,311,693	2,396,138	4,896,884	7,293,022	514,649	2,504,022	3,018,671
CUSTOMER SERVICE & INFO EXPENSES:											
G-908	908XXX	Customer Assistance Expenses	6,924,211	232,096	7,156,307	6,199,137	153,569	6,352,706	725,074	78,527	803,601
2	909000	Advertising	0	683,758	683,758	0	452,415	452,415	0	231,343	231,343
2	910000	Misc Customer Service & Info Exp	0	127,633	127,633	0	84,450	84,450	0	43,183	43,183
TOTAL CUSTOMER SERVICE & INFO EXP			6,924,211	1,043,487	7,967,698	6,199,137	690,434	6,889,571	725,074	353,053	1,078,127
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

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

AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	106,842	8,659,023	8,765,865	72,445	6,277,705	6,350,150	34,397	2,381,318	2,415,715
4	921000	Office Supplies & Expenses	7,446	1,145,668	1,153,114	7,446	830,598	838,044	0	315,070	315,070
4	922000	Admin. Expenses Transferred - Credit	0	(19,721)	(19,721)	0	(14,298)	(14,298)	0	(5,423)	(5,423)
4	923000	Outside Services Employed	14,216	2,080,598	2,094,814	14,216	1,508,413	1,522,629	0	572,185	572,185
4	924000	Property Insurance Premium	0	314,979	314,979	0	228,357	228,357	0	86,622	86,622
4	925XXX	Injuries and Damages	86	916,711	916,797	43	664,606	664,649	43	252,105	252,148
4	926XXX	Employee Pensions and Benefits	15,262	336,262	351,524	15,262	243,787	259,049	0	92,475	92,475
4	928000	Regulatory Commission Expenses	863,345	257,906	1,121,251	618,926	186,979	805,905	244,419	70,927	315,346
4	930000	Miscellaneous General Expenses	36,828	1,158,892	1,195,720	24,770	840,185	864,955	12,058	318,707	330,765
4	931000	Rents	8,880	264,472	273,352	8,880	191,740	200,620	0	72,732	72,732
4	935000	Maintenance of General Plant	326,847	2,492,582	2,819,429	246,183	1,807,097	2,053,280	80,664	685,485	766,149
TOTAL ADMIN & GEN OPERATING EXP			1,379,752	17,607,372	18,987,124	1,008,171	12,765,169	13,773,340	371,581	4,842,203	5,213,784
G-DEPX	Depreciation Expense-General Plant		372,013	4,108,270	4,480,283	254,101	2,978,455	3,232,556	117,912	1,129,815	1,247,727
G-AMTX	Amortization Expense - General Plant - 303000		37,536	121,293	158,829	24,862	87,936	112,798	12,674	33,357	46,031
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		3,931	3,990,472	3,994,403	0	2,893,052	2,893,052	3,931	1,097,420	1,101,351
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	(530,568)	0	(530,568)	0	0	0	(530,568)	0	(530,568)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	112,090	0	112,090	0	0	0	112,090	0	112,090
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(256,376)	0	(256,376)	0	0	0	(256,376)	0	(256,376)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(261,374)	8,225,351	7,963,977	278,963	5,963,297	6,242,260	(540,337)	2,262,054	1,721,717
TOTAL ADMIN & GENERAL EXPENSES			1,118,378	25,832,723	26,951,101	1,287,134	18,728,466	20,015,600	(168,756)	7,104,257	6,935,501
TOTAL EXPENSES BEFORE FIT			234,218,806	41,685,016	275,903,822	165,297,038	29,496,805	194,793,843	68,921,768	12,188,211	81,109,979
NET OPERATING INCOME (LOSS) BEFORE FIT					39,528,543			26,106,471			13,422,072
G-FIT	FEDERAL INCOME TAX				(10,907,044)			(7,820,538)			(3,086,506)
G-FIT	DEFERRED FEDERAL INCOME TAX				21,292,633			14,528,188			6,764,445
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(27,340)			(18,554)			(8,786)
GAS NET OPERATING INCOME (LOSS)					29,170,294			19,417,375			9,752,919

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended August 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%		66.166%		33.834%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		70.031%		29.969%			
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 August 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	87,913	188,917	276,830	87,913	136,963	224,876	0	51,954	51,954
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,000	0	4,500,000	3,037,650	0	3,037,650	1,462,350	0	1,462,350
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	(944,849)	0	(944,849)	(229,789)	0	(229,789)	(715,060)	0	(715,060)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	8,156,640	0	8,156,640	5,714,525	0	5,714,525	2,442,115	0	2,442,115
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,620,262	0	2,620,262	2,287,585	0	2,287,585	332,677	0	332,677
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	14,419,966	188,917	14,608,883	10,897,884	136,963	11,034,847	3,522,082	51,954	3,574,036

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 August 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	110,576,310	0	110,576,310	74,799,388	0	74,799,388	35,776,922	0	35,776,922
1	804001	Pipeline Demand Costs	25,991,386	0	25,991,386	18,373,639	0	18,373,639	7,617,747	0	7,617,747
1	804002	Transport Variable Charges	1,095,633	0	1,095,633	774,398	0	774,398	321,235	0	321,235
6	804010	Gas Costs - Fixed Hedge	(14,278)	0	(14,278)	(10,564)	0	(10,564)	(3,714)	0	(3,714)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	455,953	0	455,953	308,273	0	308,273	147,680	0	147,680
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	11,431,571	0	11,431,571	7,858,948	0	7,858,948	3,572,623	0	3,572,623
6	804700	Gas Costs - Offsystem Bookout	881,684	0	881,684	602,835	0	602,835	278,849	0	278,849
6	804711	Gas Costs - Offsystem Bookout Offset	(881,684)	0	(881,684)	(602,835)	0	(602,835)	(278,849)	0	(278,849)
6	804730	Gas Costs - Intracompany LDC Gas	6,059,751	0	6,059,751	4,084,305	0	4,084,305	1,975,446	0	1,975,446
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,296,578)	0	(5,296,578)	(3,218,780)	0	(3,218,780)	(2,077,798)	0	(2,077,798)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	22,490,157	0	22,490,157	14,901,868	0	14,901,868	7,588,289	0	7,588,289
		TOTAL PURCHASED GAS COSTS	172,789,905	0	172,789,905	117,871,475	0	117,871,475	54,918,430	0	54,918,430

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	6	Actual Therms Purchased	100.000%	68.488%	31.512%
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 August 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	244,153	232,096	476,249	186,308	153,569	339,877	57,845	78,527	136,372
99	908600	Public Purpose Tariff Rider Expense Offset	6,528,718	0	6,528,718	5,879,812	0	5,879,812	648,906	0	648,906
99	908610	Limited Income Tax Refund Program	161,758	0	161,758	161,758	0	161,758	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(10,418)	0	(10,418)	(28,741)	0	(28,741)	18,323	0	18,323
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			6,924,211	232,096	7,156,307	6,199,137	153,569	6,352,706	725,074	78,527	803,601

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.166%	33.834%
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 August 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.168%	5.130%
	Total Cost of Debt		2.721%	2.701%
	Total Weighted Cost		2.721%	2.701%
G-APL	Net Rate Base	433,458,009	294,145,711	139,312,298
	Interest Deduction for FIT Calculation	11,766,530	8,003,705	3,762,825
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 August 31, 2016				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	315,432,365	220,900,314	94,532,051
G-OPS	Operating & Maintenance Expense	237,112,000	165,062,788	72,049,212
G-OPS	Book Deprec/Amort and Reg Amortizations	23,016,532	16,313,050	6,703,482
G-OTX	Taxes Other than FIT	15,775,290	13,418,005	2,357,285
	Net Operating Income Before FIT	39,528,543	26,106,471	13,422,072
G-INT	Less: Interest Expense	11,766,530	8,003,705	3,762,825
G-SCM	Schedule M Adjustments	(58,924,994)	(40,447,159)	(18,477,835)
	Taxable Net Operating Income	(31,162,981)	(22,344,393)	(8,818,588)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(10,907,044)	(7,820,538)	(3,086,506)
G-DTE	Deferred FIT	21,292,633	14,528,188	6,764,445
99	411400 Amortized Investment Tax Credit	(27,340)	(18,554)	(8,786)
	Total FIT/Deferred FIT & ITC	10,358,249	6,689,096	3,669,153
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended August 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	14,727,354	8,964,030	23,691,384	9,829,204	6,483,845	16,313,049	4,898,150	2,480,185	7,378,335
12	997001	Contributions In Aid of Construction	0	932,958	932,958	0	630,568	630,568	0	302,390	302,390
2	997002	Injuries and Damages	0	6,800	6,800	0	4,499	4,499	0	2,301	2,301
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	646,595	646,595	0	468,775	468,775	0	177,820	177,820
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	17,193,579	0	17,193,579	11,683,088	0	11,683,088	5,510,491	0	5,510,491
4	997015	Airplane Lease Payments	0	173,366	173,366	0	125,689	125,689	0	47,677	47,677
12	997016	Redemption Expense Amortization	0	291,674	291,674	0	197,137	197,137	0	94,537	94,537
4	997020	FAS87 Current Pension Accrual	0	1,516,523	1,516,523	0	1,099,464	1,099,464	0	417,059	417,059
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(10,382,249)	0	(10,382,249)	(8,322,517)	0	(8,322,517)	(2,059,732)	0	(2,059,732)
12	997032	Interest Rate Swaps	0	(12,500,844)	(12,500,844)	0	(8,449,070)	(8,449,070)	0	(4,051,774)	(4,051,774)
4	997033	DSM Tariff Rider	184,989	0	184,989	211,558	0	211,558	(26,569)	0	(26,569)
12	997048	AFUDC	0	(751,358)	(751,358)	0	(507,828)	(507,828)	0	(243,530)	(243,530)
11	997049	Tax Depreciation	0	(70,705,618)	(70,705,618)	0	(48,156,182)	(48,156,182)	0	(22,549,436)	(22,549,436)
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	5,741	0	5,741	(28,741)	0	(28,741)	34,482	0	34,482
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,481,861	1,481,861	0	1,009,266	1,009,266	0	472,595	472,595
4	997081	Deferred Compensation	0	(125,629)	(125,629)	0	(91,080)	(91,080)	0	(34,549)	(34,549)
4	997082	Meal Disallowances	0	150,454	150,454	0	109,078	109,078	0	41,376	41,376
4	997083	Paid Time Off	0	72,813	72,813	0	52,789	52,789	0	20,024	20,024
2	997084	Customer Uncollectibles	0	(287,739)	(287,739)	0	(190,385)	(190,385)	0	(97,354)	(97,354)
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	(9,943,741)	(9,943,741)	0	(6,720,776)	(6,720,776)	0	(3,222,965)	(3,222,965)
12	997102	Amort Idaho Earnings Test (254229)	(327,515)	0	(327,515)	0	0	0	(327,515)	0	(327,515)
99	997103	Def Project Compass	(144,286)	0	(144,286)	0	0	0	(144,286)	0	(144,286)
99	997105	WA Nat Gas Line Extension	(421,967)	0	(421,967)	(421,967)	0	(421,967)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	22,046,629	(80,077,855)	(58,924,994)	13,487,052	(53,934,211)	(40,447,159)	7,665,809	(26,143,644)	(18,477,835)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.166%	33.834%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.488%	31.512%
G-ALL	11	Book Depreciation	100.000%	68.108%	31.892%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.588%	32.412%
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 August 31, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	23,569,557	15,874,568	7,694,989
99	410100	Deferred Federal Income Tax Exp	(2,391,729)	(1,435,116)	(956,613)
		SUBTOTAL	21,177,828	14,439,452	6,738,376
14	411100	Deferred Federal Income Tax Expense - Allocated	116,815	78,677	38,138
99	411100	Deferred Federal Income Tax Exp	(2,010)	10,059	(12,069)
		SUBTOTAL	114,805	88,736	26,069
		Total Deferred Federal Income Tax Expense	21,292,633	14,528,188	6,764,445

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.352%	32.648%
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 August 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	157,383	157,383	0	111,207	111,207	0	46,176	46,176
		TOTAL UNDERGROUND STORAGE TAX	0	157,383	157,383	0	111,207	111,207	0	46,176	46,176
		DISTRIBUTION									
99	408110	State Excise Tax	5,435,107	0	5,435,107	5,435,107	0	5,435,107	0	0	0
99	408120	Municipal Occupation & License Tax	6,273,506	0	6,273,506	5,202,029	0	5,202,029	1,071,477	0	1,071,477
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	4,099,201	0	4,099,201	2,669,662	0	2,669,662	1,429,539	0	1,429,539
99	409100	State Income Tax	(189,907)	0	(189,907)	0	0	0	(189,907)	0	(189,907)
		TOTAL DISTRIBUTION TAX	15,617,907	0	15,617,907	13,306,798	0	13,306,798	2,311,109	0	2,311,109
		TOTAL TAXES OTHER THAN FIT	15,617,907	157,383	15,775,290	13,306,798	111,207	13,418,005	2,311,109	46,176	2,357,285

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
-------	---	------------------------	----------	---------	---------

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended August 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	33,884,371	33,904,959	0	24,565,830	24,565,830	20,588	9,318,541	9,339,129
TOTAL INTANGIBLE PLANT			1,822,787	35,719,134	37,541,921	1,022,594	25,896,015	26,918,609	800,193	9,823,119	10,623,312
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	1,951,779	1,951,779	0	1,379,127	1,379,127	0	572,652	572,652
1	352XXX	Wells	0	18,891,955	18,891,955	0	13,349,055	13,349,055	0	5,542,900	5,542,900
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	12,075,293	12,075,293	0	8,532,402	8,532,402	0	3,542,891	3,542,891
1	355000	Measuring & Regulating Equipment	0	746,047	746,047	0	527,157	527,157	0	218,890	218,890
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,055,787	2,055,787	0	1,452,619	1,452,619	0	603,168	603,168
TOTAL UNDERGROUND STORAGE PLAN			0	38,364,656	38,364,656	0	27,121,868	27,121,868	0	11,242,788	11,242,788
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	922,685	0	922,685	557,946	0	557,946	364,739	0	364,739
6	376000	Mains	296,525,231	2,512,521	299,037,752	193,865,479	1,720,775	195,586,254	102,659,752	791,746	103,451,498
6	378000	Measuring & Reg Station Equip-General	5,597,169	127,101	5,724,270	3,392,200	87,049	3,479,249	2,204,969	40,052	2,245,021
6	379000	Measuring & Reg Station Equip-City Gate	6,769,945	0	6,769,945	2,321,526	0	2,321,526	4,448,419	0	4,448,419
6	380000	Services	204,786,350	0	204,786,350	138,597,625	0	138,597,625	66,188,725	0	66,188,725
6	381000	Meters	75,726,316	0	75,726,316	52,251,184	0	52,251,184	23,475,132	0	23,475,132
6	382000	Meter Installations	0	0	0	0	0	0	0	0	0
6	383000	House Regulators	0	0	0	0	0	0	0	0	0
6	384000	House Regulator Installations	0	0	0	0	0	0	0	0	0
6	385000	Industrial Measuring & Reg Sta Equip	3,358,064	0	3,358,064	2,588,069	0	2,588,069	769,995	0	769,995
6	387000	Other Equipment	0	0	0	0	0	0	0	0	0
TOTAL DISTRIBUTION PLANT			593,960,753	2,639,622	596,600,375	393,761,217	1,807,824	395,569,041	200,199,536	831,798	201,031,334
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	5,296,545	22,380,536	27,677,081	3,757,458	16,225,665	19,983,123	1,539,087	6,154,871	7,693,958
4	391XXX	Office Furniture & Equipment	26,608	11,643,168	11,669,776	8,298	8,441,180	8,449,478	18,310	3,201,988	3,220,298
4	392XXX	Transportation Equipment	9,881,718	2,232,621	12,114,339	7,384,977	1,618,628	9,003,605	2,496,741	613,993	3,110,734
4	393000	Stores Equipment	150,256	804,751	955,007	116,841	583,436	700,277	33,415	221,315	254,730
4	394000	Tools, Shop & Garage Equipment	2,467,409	5,048,690	7,516,099	1,920,317	3,660,250	5,580,567	547,092	1,388,440	1,935,532

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended August 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	4,002,427	1,114,020	5,116,447	2,879,246	807,653	3,686,899	1,123,181	306,367	1,429,548
4	397XXX	Communications Equipment	2,449,103	9,594,043	12,043,146	1,063,242	6,955,585	8,018,827	1,385,861	2,638,458	4,024,319
4	398000	Miscellaneous Equipment	1,073	79,807	80,880	1,073	57,859	58,932	0	21,948	21,948
		TOTAL GENERAL PLANT	25,058,733	55,367,543	80,426,276	17,815,882	40,140,914	57,956,796	7,242,851	15,226,629	22,469,480
		TOTAL PLANT IN SERVICE	620,842,273	132,090,955	752,933,228	412,599,693	94,966,621	507,566,314	208,242,580	37,124,334	245,366,914
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,553,422)	(14,553,422)	0	(10,283,448)	(10,283,448)	0	(4,269,974)	(4,269,974)
G-ADEP		Distribution Plant	(196,090,344)	(1,616,214)	(197,706,558)	(129,390,360)	(1,106,913)	(130,497,273)	(66,699,984)	(509,301)	(67,209,285)
G-ADEP		General Plant	(8,794,307)	(15,208,003)	(24,002,310)	(6,096,014)	(11,025,650)	(17,121,664)	(2,698,293)	(4,182,353)	(6,880,646)
		TOTAL ACCUMULATED DEPRECIATION	(204,884,651)	(31,377,639)	(236,262,290)	(135,486,374)	(22,416,011)	(157,902,385)	(69,398,277)	(8,961,628)	(78,359,905)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(224,608)	(359,433)	(584,041)	(158,141)	(260,585)	(418,726)	(66,467)	(98,848)	(165,315)
G-AAMT		Misc IT Intangible Plant - 3031XX	(10,061)	(8,709,063)	(8,719,124)	0	(6,313,984)	(6,313,984)	(10,061)	(2,395,079)	(2,405,140)
G-AAMT		Underground Storage	0	(240,238)	(240,238)	0	(169,752)	(169,752)	0	(70,486)	(70,486)
G-AAMT		General Plant - 390200, 396200	(4,148)	(52,221)	(56,369)	(3,172)	(37,860)	(41,032)	(976)	(14,361)	(15,337)
		TOTAL ACCUMULATED AMORTIZATION	(238,817)	(9,360,955)	(9,599,772)	(161,313)	(6,782,181)	(6,943,494)	(77,504)	(2,578,774)	(2,656,278)
		TOTAL ACCUMULATED DEPR/AMORT	(205,123,468)	(40,738,594)	(245,862,062)	(135,647,687)	(29,198,192)	(164,845,879)	(69,475,781)	(11,540,402)	(81,016,183)
		NET GAS UTILITY PLANT before DFIT	415,718,805	91,352,361	507,071,166	276,952,006	65,768,429	342,720,435	138,766,799	25,583,932	164,350,731
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(97,630,691)	(97,630,691)	0	(65,986,631)	(65,986,631)	0	(31,644,060)	(31,644,060)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(13,415,257)	(13,415,257)	0	(9,718,938)	(9,718,938)	0	(3,696,319)	(3,696,319)
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	(850,678)	(850,678)	0	(574,956)	(574,956)	0	(275,722)	(275,722)
		TOTAL ACCUMULATED DFIT	0	(112,332,546)	(112,332,546)	0	(76,596,563)	(76,596,563)	0	(35,735,983)	(35,735,983)
		NET GAS UTILITY PLANT	415,718,805	(20,980,185)	394,738,620	276,952,006	(10,828,134)	266,123,872	138,766,799	(10,152,051)	128,614,748

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%	68.488%	31.512%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.588%	32.412%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended August 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	415,718,805	(20,980,185)	394,738,620	276,952,006	(10,828,134)	266,123,872	138,766,799	(10,152,051)	128,614,748
	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	9,202,989	9,202,989	0	6,502,832	6,502,832	0	2,700,157	2,700,157
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(489,677)	0	(489,677)	(489,677)	0	(489,677)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	421,967	0	421,967	421,967	0	421,967	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(147,689)	0	(147,689)	(147,689)	0	(147,689)	0	0	0
C-WKC	Working Capital	17,696,640	6,385,327	24,081,967	17,696,640	0	17,696,640	0	6,385,327	6,385,327
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	17,400,009	21,319,380	38,719,389	17,469,437	10,552,402	28,021,839	(69,428)	10,766,978	10,697,550
	NET RATE BASE	433,118,814	339,195	433,458,009	294,421,443	(275,732)	294,145,711	138,697,371	614,927	139,312,298

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 August 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	68.488%	31.512%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended August 31, 2016
 Ending Balance Basis

Report ID:
G-AMTX-12E

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	597,249	425,994	119,199	52,056		119,199	119,199		86,418	86,418		32,781	32,781	
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576	
	GD-ID	12,674		12,674			12,674	12,674				12,674		12,674	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		652,582	433,629	158,829	60,124		37,536	121,293	158,829	24,862	87,936	112,798	12,674	33,357	46,031
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	18,834,027	13,433,558	3,758,895	1,641,574		3,758,895	3,758,895		2,725,161	2,725,161		1,033,734	1,033,734	
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542	
9,4	CD-ID	18,271	14,340	3,931			3,931	3,931				3,931		3,931	
	ED-AN	581,209	581,209												
	ED-ID	4,747	4,747												
	ED-WA	955,781	955,781												
8,4	GD-AA	329,732		229,606	100,126		229,606	229,606		166,462	166,462		63,144	63,144	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		20,732,928	14,996,825	3,994,403	1,741,700		3,931	3,990,472	3,994,403		2,893,052	2,893,052	3,931	1,097,420	1,101,351
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	32,219	32,219												
	GD-OR	0			0										
Total General Plant- 390200, 396200		58,856	51,218	5,316	2,322		5,316	5,316		3,854	3,854		1,462	1,462	
Total Amortization Expense		22,630,023	16,667,101	4,158,776	1,804,146		41,467	4,117,309	4,158,776	24,862	2,985,003	3,009,865	16,605	1,132,306	1,148,911

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 August 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)	(293,918,225)	(293,918,225)											
	Hydro (ED-AN)	(138,183,608)	(138,183,608)											
	Other (ED-AN)	(106,806,646)	(106,806,646)											
Total Electric Production		(538,908,479)	(538,908,479)											
Electric Transmission														
	ED-AN	(208,720,043)	(208,720,043)											
Total Electric Transmission		(208,720,043)	(208,720,043)											
Electric Distribution														
	ED-AN	(60,873)	(60,873)											
	ED-ID	(186,365,865)	(186,365,865)											
	ED-WA	(299,454,334)	(299,454,334)											
Total Electric Distribution		(485,881,072)	(485,881,072)											
Gas Underground Storage														
1	GD-AN	(14,553,422)	(14,553,422)		(14,553,422)	(14,553,422)		(10,283,448)	(10,283,448)		(4,269,974)	(4,269,974)		
	GD-OR	(831,834)		(831,834)										
Total Gas Underground Storage		(15,385,256)	(14,553,422)	(831,834)	(14,553,422)	(14,553,422)		(10,283,448)	(10,283,448)		(4,269,974)	(4,269,974)		
Gas Distribution														
6	GD-AN	(1,616,214)	(1,616,214)		(1,616,214)	(1,616,214)		(1,106,913)	(1,106,913)		(509,301)	(509,301)		
	GD-ID	(66,699,984)	(66,699,984)		(66,699,984)	(66,699,984)				(66,699,984)			(66,699,984)	
	GD-WA	(129,390,360)	(129,390,360)		(129,390,360)	(129,390,360)	(129,390,360)		(129,390,360)					
	GD-OR	(101,233,487)		(101,233,487)										
Total Gas Distribution		(298,940,045)	(197,706,558)	(101,233,487)	(196,090,344)	(1,616,214)	(197,706,558)	(129,390,360)	(1,106,913)	(130,497,273)	(66,699,984)	(509,301)	(67,209,285)	
General Plant														
	ED-AN	(43,740,314)	(43,740,314)											
	ED-ID	(8,638,357)	(8,638,357)											
	ED-WA	(18,397,182)	(18,397,182)											
7,4	CD-AA	(44,801,553)	(31,955,156)	(8,941,494)	(3,904,903)	(8,941,494)	(8,941,494)		(6,482,494)	(6,482,494)		(2,459,000)	(2,459,000)	
9,4	CD-AN	(11,217,930)	(8,804,168)	(2,413,762)		(2,413,762)	(2,413,762)		(1,749,953)	(1,749,953)		(663,809)	(663,809)	
9	CD-ID	(5,745,821)	(4,509,493)	(1,236,328)		(1,236,328)	(1,236,328)				(1,236,328)		(1,236,328)	
9	CD-WA	(3,188,443)	(2,502,386)	(686,057)		(686,057)	(686,057)	(686,057)		(686,057)			(686,057)	
8,4	GD-AA	(2,071,241)		(1,442,288)	(628,953)	(1,442,288)	(1,442,288)		(1,045,644)	(1,045,644)		(396,644)	(396,644)	
4	GD-AN	(2,410,459)		(2,410,459)		(2,410,459)	(2,410,459)		(1,747,559)	(1,747,559)		(662,900)	(662,900)	
	GD-ID	(1,461,965)		(1,461,965)		(1,461,965)	(1,461,965)				(1,461,965)		(1,461,965)	
	GD-WA	(5,409,957)		(5,409,957)		(5,409,957)	(5,409,957)	(5,409,957)		(5,409,957)			(5,409,957)	
	GD-OR	(4,529,963)		(4,529,963)										
Total General Plant		(151,613,185)	(118,547,056)	(24,002,310)	(9,063,819)	(8,794,307)	(15,208,003)	(24,002,310)	(6,096,014)	(11,025,650)	(17,121,664)	(2,698,293)	(4,182,353)	(6,880,646)
Total Accumulated Depreciation		(1,699,448,080)	(1,352,056,650)	(236,262,290)	(111,129,140)	(204,884,651)	(31,377,639)	(236,262,290)	(135,486,374)	(22,416,011)	(157,902,385)	(69,398,277)	(8,961,628)	(78,359,905)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 10/26/2016 1:38 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended August 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	68.488%	31.512%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended August 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	(9,835,220)	(9,835,220)											
Misc Intangible Plt (303000)	ED-AN	(1,292,930)	(1,292,930)											
Total Production/Transmission		(11,128,150)	(11,128,150)											
Distribution														
Franchises (302000)	ED-WA	(161,338)	(161,338)											
Misc Intangible Plt (303000)	ED-WA	(32,772)	(32,772)											
Total Distribution		(194,110)	(194,110)											
General Plant - 303000														
7,4	CD-AA	(1,710,604)	(1,220,106)	(341,402)	(149,096)		(341,402)	(341,402)		(247,513)	(247,513)		(93,889)	(93,889)
9,4	CD-AN	(83,797)	(65,766)	(18,031)			(18,031)	(18,031)		(13,072)	(13,072)		(4,959)	(4,959)
	GD-ID	(66,467)		(66,467)			(66,467)	(66,467)				(66,467)		(66,467)
	GD-WA	(158,141)		(158,141)			(158,141)	(158,141)	(158,141)		(158,141)			
	GD-OR	(77,928)			(77,928)									
Total General Plant - 303000		(2,096,937)	(1,285,872)	(584,041)	(227,024)	(224,608)	(359,433)	(584,041)	(158,141)	(260,585)	(418,726)	(66,467)	(98,848)	(165,315)
Miscellaneous IT Intangible Plant - 3031XX														
7,4	CD-AA	(40,121,629)	(28,617,153)	(8,007,474)	(3,497,002)		(8,007,474)	(8,007,474)		(5,805,339)	(5,805,339)		(2,202,135)	(2,202,135)
9,4	CD-AN	(31,533)	(24,748)	(6,785)			(6,785)	(6,785)		(4,919)	(4,919)		(1,866)	(1,866)
9	CD-ID	(46,759)	(36,698)	(10,061)		(10,061)		(10,061)				(10,061)		(10,061)
	ED-AN	(1,127,159)	(1,127,159)											
	ED-ID	(21,150)	(21,150)											
	ED-WA	(2,416,551)	(2,416,551)											
8,4	GD-AA	(997,794)		(694,804)	(302,990)		(694,804)	(694,804)		(503,726)	(503,726)		(191,078)	(191,078)
4	GD-AN	0		0			0	0		0	0		0	0
	GD-OR	0			0									
Total Miscellaneous IT Intangible Plant - 3031		(44,762,575)	(32,243,459)	(8,719,124)	(3,799,992)	(10,061)	(8,709,063)	(8,719,124)		(6,313,984)	(6,313,984)	(10,061)	(2,395,079)	(2,405,140)
Gas Underground Storage														
1	GD-AN	(240,238)		(240,238)			(240,238)	(240,238)		(169,752)	(169,752)		(70,486)	(70,486)
Total Gas Underground Storage		(240,238)		(240,238)			(240,238)	(240,238)		(169,752)	(169,752)		(70,486)	(70,486)
General Plant - 390200, 396200														
7,4	CD-AA	(261,654)	(186,627)	(52,221)	(22,806)		(52,221)	(52,221)		(37,860)	(37,860)		(14,361)	(14,361)
9	CD-ID	(4,537)	(3,561)	(976)		(976)		(976)				(976)		(976)
9	CD-WA	(6,084)	(4,775)	(1,309)		(1,309)		(1,309)	(1,309)		(1,309)			
4	ED-AN	(99,205)	(99,205)											
	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		(484,021)	(404,846)	(56,369)	(22,806)	(4,148)	(52,221)	(56,369)	(3,172)	(37,860)	(41,032)	(976)	(14,361)	(15,337)
Total Accumulated Amortization		(58,906,031)	(45,256,437)	(9,599,772)	(4,049,822)	(238,817)	(9,360,955)	(9,599,772)	(161,313)	(6,782,181)	(6,943,494)	(77,504)	(2,578,774)	(2,656,278)

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 August 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 August 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	2,235,151	0	0	0	0	2,235,151	0	0	2,235,151	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	100,946,401	0	0	72,001,030	72,001,030	0	0	20,146,883	20,146,883	0	8,798,488	8,798,488
9		CD-WA / ID / AN	24,608,670	5,552,599	5,613,801	8,147,222	19,313,622	1,522,308	1,539,087	2,233,653	5,295,048	0	0	0
		TOTAL ACCOUNT	139,131,204	6,605,022	7,768,018	84,676,818	99,049,858	3,757,459	1,539,087	22,380,536	27,677,082	3,605,776	8,798,488	12,404,264
	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	614,934	0	0	0	0	0	0	428,203	428,203	0	186,731	186,731
7		CD-AA	56,055,948	0	0	39,982,466	39,982,466	0	0	11,187,646	11,187,646	0	4,885,836	4,885,836
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	65,215,332	2,622,527	66,785	45,783,677	48,472,989	8,298	18,310	11,643,168	11,669,776	0	5,072,567	5,072,567
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	37,185,562	17,548,155	7,188,087	12,449,320	37,185,562	0	0	0	0	0	0	0
99		GD-WA / ID / AN	10,714,870	0	0	0	0	6,861,065	2,267,616	1,586,189	10,714,870	0	0	0
99		GD-OR / AS	3,882,388	0	0	0	0	0	0	0	0	3,882,388	0	3,882,388
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	5,965,843	1,910,962	835,730	1,935,480	4,682,172	523,912	229,125	530,634	1,283,671	0	0	0
		TOTAL ACCOUNT	58,328,875	19,459,117	8,023,817	14,798,642	42,281,576	7,384,977	2,496,741	2,232,622	12,114,340	3,882,388	50,571	3,932,959

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended August 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	4,028,658	104,613	121,879	2,935,319	3,161,811	28,681	33,415	804,751	866,847	0
		TOTAL ACCOUNT	4,574,551	115,352	136,624	3,310,341	3,562,317	116,841	33,415	804,751	955,007	57,227
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,603,386	869,438	265,743	2,468,205	3,603,386	0	0	0	0	0
99		GD-WA / ID / AN	2,596,560	0	0	0	0	1,915,821	337,941	342,798	2,596,560	0
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	951,077	0
8		GD-AA	3,098,011	0	0	0	0	0	0	2,157,269	2,157,269	0
7		CD-AA	12,536,402	0	0	8,941,714	8,941,714	0	0	2,502,015	2,502,015	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	23,994,963	885,836	1,028,618	11,579,919	13,494,373	1,920,317	547,092	5,048,689	7,516,098	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	532,989	210,611	26,663	295,715	532,989	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	1,339,965	211,930	27,084	570,539	809,553	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 August 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
	396XXX	Power Operated Equipment												
99		ED-WA / ID / AN	32,539,469	14,639,124	9,879,898	8,020,447	32,539,469	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,677,762	0	0	0	0	2,809,513	1,037,755	830,494	4,677,762	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	39,338,134	14,893,474	10,191,487	9,046,831	34,131,792	2,879,246	1,123,181	1,114,019	5,116,446	43,834	46,062	89,896
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,072,280	12,387,678	5,948,152	44,736,450	63,072,280	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	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	1,228,108
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	37,655,604	0	0	26,858,236	26,858,236	0	0	7,515,306	7,515,306	0	3,282,062	3,282,062
9		CD-WA / ID / AN	12,282,573	1,361,636	3,217,870	5,060,226	9,639,732	373,308	882,215	1,387,318	2,642,841	0	0	0
		TOTAL ACCOUNT	116,425,078	13,749,314	9,166,022	76,654,912	99,570,248	1,063,243	1,385,861	9,594,042	12,043,146	1,228,108	3,583,576	4,811,684
	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	462,468,232	59,259,188	37,113,881	254,394,003	350,767,072	17,815,884	7,242,850	55,367,540	80,426,274	10,660,238	20,614,648	31,274,886

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 August 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
	303000	Intangible Plant										
99		ED-WA / ID / AN	10,439,636	153,179	0	10,286,457	10,439,636	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	426,123	0	0	0	0	0	0	0	0	426,123
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	0
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0
		TOTAL ACCOUNT	21,845,923	153,179	0	16,846,622	16,999,801	1,022,594	779,605	1,834,763	3,636,962	426,123
	303100	Misc Intangible Plant--Mainframe Software										
99		ED-WA / ID / AN	7,512,824	4,210,398	23,524	3,278,902	7,512,824	0	0	0	0	0
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	1,511,015	0	0	0	0	0	0	1,052,180	1,052,180	0
7		CD-AA	57,497,071	0	0	41,010,361	41,010,361	0	0	11,475,265	11,475,265	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	66,663,775	4,210,398	98,619	44,326,293	48,635,310	0	20,588	12,537,597	12,558,185	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	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	6,127,279	0	0	4,370,343	4,370,343	0	0	1,222,882	1,222,882	0
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,127,279	0	0	4,370,343	4,370,343	0	0	1,222,882	1,222,882	0
	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	0
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
	TOTAL		195,468,181	4,363,577	98,619	137,462,122	141,924,318	1,022,594	800,193	35,719,134	37,541,921	426,123

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 August 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	(66,504,335)	(47,434,882)	(13,272,935)	(5,796,518)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(661,439)	(519,117)	(142,322)	0
7	283750 CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
	Total	(69,349,962)	(49,511,893)	(13,851,177)	(5,986,892)

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 August 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			2,886,824	2,886,824					2,886,824
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			(20,588)	(20,588)					(20,588)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			(3)	(3)					(3)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	91,529,218	41,018,085		132,547,303	73,832,578	34,632,758	17,696,640	6,385,327	
TOTAL		91,529,218	41,018,085	2,866,233	135,413,536	73,832,578	34,632,758	17,696,640	6,385,327	2,866,233

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						