

RESULTS OF OPERATIONS	Report ID:
GAS RATE OF RETURN	G-ROR-12E
For Twelve Months Ended September 30, 2016	
Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis Account	Description	System	Washington	Idaho
G-OPS	Gas Net Operating Income (Loss)	29,997,766	20,183,649	9,814,117
	Adjustments			
	Adjusted Gas Net Operating Income (Loss)	29,997,766	20,183,649	9,814,117
G-APL	Gas Net Adjusted Rate Base	429,788,583	291,610,700	138,177,883
	RATE OF RETURN	6.980%	6.921%	7.103%

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

RESULTS OF OPERATIONS
GAS ALLOCATION PERCENTAGES
For Twelve Months Ended September 30, 2016
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	9-01-2016 thru 09-30-2016	237,268 100.000%	157,001 66.170%	80,267 33.830%
3	G-OPS	Direct Distribution Operating Expense Percent	10-01-2015 thru 09-30-2016	14,698,480 100.000%	10,174,564 69.222%	4,523,916 30.778%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accounts 798 - 894		5,739,125	4,064,950	1,674,175
		Direct O & M Accounts 901 - 935		7,045,594	6,673,065	372,529
		Total		12,784,719	10,738,015	2,046,704
		Percentage		100.000%	83.991%	16.009%
		Direct Labor				
		Amount: Accounts 798 - 894		7,974,843	5,623,508	2,351,335
		Amount: Accounts 901 - 935		2,684,546	2,179,593	504,953
		Total		10,659,389	7,803,101	2,856,288
		Percentage		100.000%	73.204%	26.796%
		Total Number of Customers		235,378	155,972	79,406
		Percentage		100.000%	66.264%	33.736%
		Total Direct Plant		396,169,656	263,596,691	132,572,965
		Percentage		100.000%	66.536%	33.464%
4		Total Four Factor Allocators Percent		400.000%	289.996%	110.004%
				100.000%	72.499%	27.501%
6	Input	Actual Therms Purchased Percent	10-01-2015 thru 09-30-2016	230,790,153 100.000%	158,184,307 68.540%	72,605,846 31.460%

RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 2016

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%

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RESULTS OF OPERATIONS

GAS ALLOCATION PERCENTAGES

For Twelve Months Ended September 30, 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 September 30, 2016
Ending Balance Basis

Report ID:
G-ALL-12E

AVISTA UTILITIES

Input	Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
	Direct O & M Accts 580 - 894		65,517,641	57,859,575	7,658,066	0
	Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
	Adjustments		0	0	0	0
	Total		103,042,542	88,584,963	14,457,579	0
	Percentage		100.000%	85.969%	14.031%	0.000%
	Direct Labor Accts 580 - 894		66,392,511	54,197,331	12,195,180	0
	Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
	Total		70,098,114	57,494,692	12,603,422	0
	Percentage		100.000%	82.020%	17.980%	0.000%
	Number of Customers at		610,340	374,962	235,378	0
	Percentage		100.000%	61.435%	38.565%	0.000%
	Net Direct Plant		2,706,279,542	2,286,953,784	419,325,758	0
	Percentage		100.000%	84.505%	15.495%	0.000%
	Total Percentages		400.000%	313.930%	86.070%	0.000%
9	Average (CD AN/ID/WA)		100.000%	78.482%	21.518%	0.000%
JP	Gas North/Oregon JP Factor %	01-01-2015 thru 12-31-2015	100.000%	0.000%	90.350%	9.650%
10	Actual Annual Throughput Percent	01-01-2015 thru 12-31-2015	222,800,448	152,719,401	70,081,047	
			100.000%	68.545%	31.455%	
11	Book Depreciation Percent	10-01-2015 thru 09-30-2016	19,605,474	13,355,001	6,250,473	
			100.000%	68.119%	31.881%	
12	Net Gas Plant (before DFIT) Percent	9-01-2016 thru 09-30-2016	509,974,544	344,935,263	165,039,281	
			100.000%	67.638%	32.362%	
13	G-PLT Net Gas General Plant Percent	9-01-2016 thru 09-30-2016	56,435,991	41,011,861	15,424,130	
			100.000%	72.670%	27.330%	
14	Net Allocated Schedule M's Percent	10-01-2015 thru 09-30-2016	-81,770,571	-55,103,314	-26,667,257	
			100.000%	67.388%	32.612%	
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 September 30, 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	133,772,375	0	133,772,375	93,663,710	0	93,663,710	40,108,665	0	40,108,665
99	4812XX	Commercial - Firm & Interruptible	64,929,381	0	64,929,381	46,521,081	0	46,521,081	18,408,300	0	18,408,300
99	4813XX	Industrial-Firm	3,056,795	0	3,056,795	1,828,031	0	1,828,031	1,228,764	0	1,228,764
99	481400	Interruptible	0	0	0	0	0	0	0	0	0
99	484000	Interdepartmental Revenue	263,167	0	263,167	231,904	0	231,904	31,263	0	31,263
99	499XXX	Unbilled Revenue	(603,926)	0	(603,926)	(387,203)	0	(387,203)	(216,723)	0	(216,723)
TOTAL SALES TO ULTIMATE CUSTOMERS			201,417,792	0	201,417,792	141,857,523	0	141,857,523	59,560,269	0	59,560,269
OTHER OPERATING REVENUES:											
99	483XXX	Sales for Resale	91,179,626	0	91,179,626	61,682,388	0	61,682,388	29,497,238	0	29,497,238
4	488000	Miscellaneous Service Revenues	19,564	0	19,564	10,140	0	10,140	9,424	0	9,424
99	4893XX	Transportation Revenues	5,035,113	0	5,035,113	4,542,843	0	4,542,843	492,270	0	492,270
99	493000	Rent from Gas Property	2,444	0	2,444	2,444	0	2,444	0	0	0
4	495XXX	Other Gas Revenues	14,365,030	176,568	14,541,598	10,864,158	128,010	10,992,168	3,500,872	48,558	3,549,430
99	496100	Provision for Rate Refund	(358,799)	0	(358,799)	(358,799)	0	(358,799)	0	0	0
TOTAL OTHER OPERATING REVENUES			110,242,978	176,568	110,419,546	76,743,174	128,010	76,871,184	33,499,804	48,558	33,548,362
TOTAL GAS REVENUES			311,660,770	176,568	311,837,338	218,600,697	128,010	218,728,707	93,060,073	48,558	93,108,631
PRODUCTION EXPENSES:											
G-804	804/805	City Gate Purchases	168,866,684	0	168,866,684	115,409,614	0	115,409,614	53,457,070	0	53,457,070
99	808XXX	Net Natural Gas Storage Transactions	5,529,211	0	5,529,211	4,122,572	0	4,122,572	1,406,639	0	1,406,639
99	811000	Gas Used for Products Extraction	(367,056)	0	(367,056)	(247,083)	0	(247,083)	(119,973)	0	(119,973)
10	813000	Other Gas Expenses	0	1,326,911	1,326,911	0	909,531	909,531	0	417,380	417,380
99	813010	Gas Technology Institute (GTI) Expenses	95,763	0	95,763	67,526	0	67,526	28,237	0	28,237
TOTAL PRODUCTION EXPENSES			174,124,602	1,326,911	175,451,513	119,352,629	909,531	120,262,160	54,771,973	417,380	55,189,353
UNDERGROUND STORAGE EXPENSES:											
1	814000	Supervision & Engineering	0	16,255	16,255	0	11,486	11,486	0	4,769	4,769
1	824000	Other Expenses	0	656,700	656,700	0	464,024	464,024	0	192,676	192,676
1	837000	Other Equipment	0	727,414	727,414	0	513,991	513,991	0	213,423	213,423
TOTAL UNDERGROUND STORAGE OPER EXP			0	1,400,369	1,400,369	0	989,501	989,501	0	410,868	410,868
G-DEPX		Depreciation Expense-Underground Storage	0	680,493	680,493	0	480,836	480,836	0	199,657	199,657
G-AMTX		Amortization Expense-Underground Storage	0	228	228	0	161	161	0	67	67
G-OTX		Taxes Other Than FIT	0	156,582	156,582	0	110,641	110,641	0	45,941	45,941
TOTAL UG STORAGE DEPR/AMRT/NON-FIT TA			0	837,303	837,303	0	591,638	591,638	0	245,665	245,665

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 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	2,237,672	2,237,672	0	1,581,139	1,581,139	0	656,533	656,533

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For Twelve Months Ended September 30, 2016	
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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	DISTRIBUTION EXPENSES:										
	OPERATION										
3	870000	Supervision & Engineering	470,102	1,128,513	1,598,615	390,431	781,179	1,171,610	79,671	347,334	427,005
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	3,392,583	951,673	4,344,256	2,527,283	658,767	3,186,050	865,300	292,906	1,158,206
3	875000	Measuring & Reg Sta Exp-General	95,898	0	95,898	61,900	0	61,900	33,998	0	33,998
3	876000	Measuring & Reg Sta Exp-Industrial	9,311	0	9,311	7,291	0	7,291	2,020	0	2,020
3	877000	Measuring & Reg Sta Exp-City Gate	110,316	7,184	117,500	54,010	4,973	58,983	56,306	2,211	58,517
3	878000	Meter & House Regulator Expenses	756,867	61,063	817,930	482,631	42,269	524,900	274,236	18,794	293,030
3	879000	Customer Installation Expenses	1,890,022	124,362	2,014,384	1,118,711	86,086	1,204,797	771,311	38,276	809,587
3	880000	Other Expenses	1,600,760	667,200	2,267,960	1,158,466	461,849	1,620,315	442,294	205,351	647,645
3	881000	Rents	0	41,419	41,419	0	28,671	28,671	0	12,748	12,748
	MAINTENANCE										
3	885000	Supervision & Engineering	176,574	1,883	178,457	88,465	1,303	89,768	88,109	580	88,689
3	887000	Mains	1,184,609	3,580	1,188,189	805,481	2,478	807,959	379,128	1,102	380,230
3	889000	Measuring & Reg Sta Exp-General	218,938	20,448	239,386	155,043	14,155	169,198	63,895	6,293	70,188
3	890000	Measuring & Reg Sta Exp-Industrial	279,845	127	279,972	232,485	88	232,573	47,360	39	47,399
3	891000	Measuring & Reg Sta Exp-City Gate	100,068	0	100,068	51,778	0	51,778	48,290	0	48,290
3	892000	Services	2,841,881	3,148	2,845,029	1,872,227	2,179	1,874,406	969,654	969	970,623
3	893000	Meters & House Regulators	1,561,422	616,253	2,177,675	1,161,200	426,583	1,587,783	400,222	189,670	589,892
3	894000	Other Equipment	9,284	188,497	197,781	7,162	130,481	137,643	2,122	58,016	60,138
	TOTAL DISTRIBUTION OPERATING EXP		14,698,480	3,815,350	18,513,830	10,174,564	2,641,061	12,815,625	4,523,916	1,174,289	5,698,205
G-DEPX	Depreciation Expense-Distribution		14,403,227	64,599	14,467,826	9,614,099	44,276	9,658,375	4,789,128	20,323	4,809,451
G-OTX	Taxes Other Than FIT		15,551,224	0	15,551,224	13,284,894	0	13,284,894	2,266,330	0	2,266,330
	TOTAL DISTR DEPR/AMRT/NON-FIT TAXES		29,954,451	64,599	30,019,050	22,898,993	44,276	22,943,269	7,055,458	20,323	7,075,781
	TOTAL DISTRIBUTION EXPENSES		44,652,931	3,879,949	48,532,880	33,073,557	2,685,337	35,758,894	11,579,374	1,194,612	12,773,986

RESULTS OF OPERATIONS	Report ID:
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For Twelve Months Ended September 30, 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	216,286	216,286	0	143,116	143,116	0	73,170	73,170
2	902000 Meter Reading Expenses	1,952,360	90,505	2,042,865	1,753,243	59,887	1,813,130	199,117	30,618	229,735
2	903XXX Customer Records & Collection Expenses	967,652	4,942,182	5,909,834	648,502	3,270,242	3,918,744	319,150	1,671,940	1,991,090
2	904000 Uncollectible Accounts	0	1,967,980	1,967,980	0	1,302,212	1,302,212	0	665,768	665,768
2	905000 Misc Customer Accounts	0	161,176	161,176	0	106,650	106,650	0	54,526	54,526
	TOTAL CUSTOMER ACCOUNTS EXPENSES	2,920,012	7,378,129	10,298,141	2,401,745	4,882,107	7,283,852	518,267	2,496,022	3,014,289
	CUSTOMER SERVICE & INFO EXPENSES:									
G-908	908XXX Customer Assistance Expenses	6,939,352	230,922	7,170,274	6,182,538	152,801	6,335,339	756,814	78,121	834,935
2	909000 Advertising	1,038	701,043	702,081	0	463,880	463,880	1,038	237,163	238,201
2	910000 Misc Customer Service & Info Exp	0	123,287	123,287	0	81,579	81,579	0	41,708	41,708
	TOTAL CUSTOMER SERVICE & INFO EXP	6,940,390	1,055,252	7,995,642	6,182,538	698,260	6,880,798	757,852	356,992	1,114,844
	SALES EXPENSES:									
2	912000 Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000 Advertising	0	0	0	0	0	0	0	0	0
2	916000 Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
	TOTAL SALES EXPENSES	0	0	0	0	0	0	0	0	0

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For Twelve Months Ended September 30, 2016	
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AVISTA UTILITIES

Ref/Basis Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
ADMINISTRATIVE & GENERAL EXPENSES:											
4	920000	Salaries	107,363	8,658,134	8,765,497	72,218	6,277,061	6,349,279	35,145	2,381,073	2,416,218
4	921000	Office Supplies & Expenses	6,884	1,152,594	1,159,478	6,884	835,619	842,503	0	316,975	316,975
4	922000	Admin. Expenses Transferred - Credit	0	(20,075)	(20,075)	0	(14,554)	(14,554)	0	(5,521)	(5,521)
4	923000	Outside Services Employed	14,501	2,004,830	2,019,331	14,501	1,453,482	1,467,983	0	551,348	551,348
4	924000	Property Insurance Premium	0	314,086	314,086	0	227,709	227,709	0	86,377	86,377
4	925XXX	Injuries and Damages	65	913,664	913,729	22	662,397	662,419	43	251,267	251,310
4	926XXX	Employee Pensions and Benefits	29,842	351,497	381,339	29,842	254,832	284,674	0	96,665	96,665
4	928000	Regulatory Commission Expenses	868,825	255,741	1,124,566	645,080	185,410	830,490	223,745	70,331	294,076
4	930000	Miscellaneous General Expenses	35,772	1,127,355	1,163,127	24,685	817,321	842,006	11,087	310,034	321,121
4	931000	Rents	8,941	270,289	279,230	8,941	195,957	204,898	0	74,332	74,332
4	935000	Maintenance of General Plant	331,412	2,502,604	2,834,016	250,954	1,814,363	2,065,317	80,458	688,241	768,699
TOTAL ADMIN & GEN OPERATING EXP			1,403,605	17,530,719	18,934,324	1,053,127	12,709,597	13,762,724	350,478	4,821,122	5,171,600
G-DEPX	Depreciation Expense-General Plant		372,308	4,084,847	4,457,155	254,316	2,961,473	3,215,789	117,992	1,123,374	1,241,366
G-AMTX	Amortization Expense - General Plant - 303000		38,443	121,423	159,866	24,862	88,030	112,892	13,581	33,393	46,974
G-AMTX	Amortization Expense - Misc IT Intangible Plant - 3		4,003	4,041,000	4,045,003	0	2,929,684	2,929,684	4,003	1,111,316	1,115,319
G-AMTX	Amortization Expense-General Plant - 390200, 390		0	5,316	5,316	0	3,854	3,854	0	1,462	1,462
99	407025	WA GRC Jackson Prairie O&M Deferral	0	0	0	0	0	0	0	0	0
99	407229	Idaho Earnings Test Amortization	(498,080)	0	(498,080)	0	0	0	(498,080)	0	(498,080)
99	407335	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
99	407368	Project Compass Amortization	126,102	0	126,102	0	0	0	126,102	0	126,102
99	407425	WA GRC Jackson Prairie Deferral	0	0	0	0	0	0	0	0	0
99	407468	Project Compass Deferral - ID	(192,282)	0	(192,282)	0	0	0	(192,282)	0	(192,282)
TOTAL A&G DEPR/AMRT/NON-FIT TAXES			(149,506)	8,252,586	8,103,080	279,178	5,983,041	6,262,219	(428,684)	2,269,545	1,840,861
TOTAL ADMIN & GENERAL EXPENSES			1,254,099	25,783,305	27,037,404	1,332,305	18,692,638	20,024,943	(78,206)	7,090,667	7,012,461
TOTAL EXPENSES BEFORE FIT			229,892,034	41,661,218	271,553,252	162,342,774	29,449,012	191,791,786	67,549,260	12,212,206	79,761,466
NET OPERATING INCOME (LOSS) BEFORE FIT					40,284,086			26,936,921			13,347,165
G-FIT	FEDERAL INCOME TAX				(11,614,297)			(8,250,176)			(3,364,121)
G-FIT	DEFERRED FEDERAL INCOME TAX				21,927,413			15,021,736			6,905,677
G-FIT	AMORTIZED INVESTMENT TAX CREDIT				(26,796)			(18,288)			(8,508)
GAS NET OPERATING INCOME (LOSS)					29,997,766			20,183,649			9,814,117

RESULTS OF OPERATIONS	Report ID:
GAS OPERATING STATEMENT	G-OPS-12E
For Twelve Months Ended September 30, 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%		66.170%		33.830%			
G-ALL 3	Direct Distribution Operating Expense		100.000%		69.222%		30.778%			
G-ALL 4	Jurisdictional 4-Factor Ratio		100.000%		72.499%		27.501%			
G-ALL 10	Actual Annual Throughput		100.000%		68.545%		31.455%			
G-ALL 99	Not Allocated		0.000%		0.000%		0.000%			

RESULTS OF OPERATIONS	Report ID:
GAS ALLOCATION OF OTHER REVENUE	G-495-12E
For Twelve Months Ended September 30, 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	87,741	176,568	264,309	87,741	128,010	215,751	0	48,558	48,558
4	495028	DEFERRED EXCHANGE RESERVATION	4,500,001	0	4,500,001	3,042,938	0	3,042,938	1,457,063	0	1,457,063
4	495100	ENTITLEMENT PENALTIES	0	0	0	0	0	0	0	0	0
4	495280	OTHER GAS REV-DECOUPLING MECHA	0	0	0	0	0	0	0	0	0
99	495311	CONTRA DECOUPLING DEFFERAL	(877,568)	0	(877,568)	(207,300)	0	(207,300)	(670,268)	0	(670,268)
4	495328	RESIDENTIAL DECOUPLING DEFERRE	8,103,273	0	8,103,273	5,726,477	0	5,726,477	2,376,796	0	2,376,796
4	495329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
4	495338	NON-RES DECOUPLING DEFERRED RE	2,551,583	0	2,551,583	2,214,302	0	2,214,302	337,281	0	337,281
4	495339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
4	495600	OTHER GAS REVENUE-DSM LOST MAR	0	0	0	0	0	0	0	0	0
4	495680	OTHER GAS REVENUE-MARGIN REDUC	0	0	0	0	0	0	0	0	0
4	495711	OTHER GAS REVENUE-GLENDALE SYS	0	0	0	0	0	0	0	0	0
4	495780	OTHER GAS REVENUE-PPP RECOVERY	0	0	0	0	0	0	0	0	0
4	495900	GAS CUSTOMERS-OTHER GAS REVENU	0	0	0	0	0	0	0	0	0
		TOTAL PURCHASED GAS COSTS	14,365,030	176,568	14,541,598	10,864,158	128,010	10,992,168	3,500,872	48,558	3,549,430

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
ALLOCATION OF PURCHASED GAS COSTS
For Twelve Months Ended September 30, 2016
Ending Balance Basis

Report ID:
G-804-12E

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
6	804000	Gas Purchases	107,584,636	0	107,584,636	72,948,519	0	72,948,519	34,636,117	0	34,636,117
1	804001	Pipeline Demand Costs	25,900,568	0	25,900,568	18,305,549	0	18,305,549	7,595,019	0	7,595,019
1	804002	Transport Variable Charges	1,086,769	0	1,086,769	768,008	0	768,008	318,761	0	318,761
6	804010	Gas Costs - Fixed Hedge	(56,346)	0	(56,346)	(39,245)	0	(39,245)	(17,101)	0	(17,101)
6	804014	GTI Contributions	0	0	0	0	0	0	0	0	0
6	804017	Transaction Fees	463,450	0	463,450	313,994	0	313,994	149,456	0	149,456
6	804140	Gas Research Contributions	0	0	0	0	0	0	0	0	0
6	804170	Gas Transaction Fees	0	0	0	0	0	0	0	0	0
6	804600	Gas Purchases - Financial	11,580,238	0	11,580,238	7,952,193	0	7,952,193	3,628,045	0	3,628,045
6	804700	Gas Costs - Offsystem Bookout	762,450	0	762,450	522,281	0	522,281	240,169	0	240,169
6	804711	Gas Costs - Offsystem Bookout Offset	(762,450)	0	(762,450)	(522,281)	0	(522,281)	(240,169)	0	(240,169)
6	804730	Gas Costs - Intracompany LDC Gas	6,093,081	0	6,093,081	4,115,251	0	4,115,251	1,977,830	0	1,977,830
6	804999	Off System Gas Purchases	0	0	0	0	0	0	0	0	0
99	805110	Gas Exp - Rate Amortizations	(5,335,052)	0	(5,335,052)	(3,266,652)	0	(3,266,652)	(2,068,400)	0	(2,068,400)
99	805111	Amortize ID Holdback	0	0	0	0	0	0	0	0	0
99	805120	Gas Expense - Rate Deferrals	21,549,340	0	21,549,340	14,311,997	0	14,311,997	7,237,343	0	7,237,343
		TOTAL PURCHASED GAS COSTS	168,866,684	0	168,866,684	115,409,614	0	115,409,614	53,457,070	0	53,457,070

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS	Report ID:
ALLOCATION OF ACCOUNT 908	G-908-12E
For Twelve Months Ended September 30, 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	248,688	230,922	479,610	193,876	152,801	346,677	54,812	78,121	132,933
99	908600	Public Purpose Tariff Rider Expense Offset	6,617,633	0	6,617,633	5,936,670	0	5,936,670	680,963	0	680,963
99	908610	Limited Income Tax Refund Program	87,739	0	87,739	87,739	0	87,739	0	0	0
99	908690	Schedule 91 Amortization included in Unbilled	(14,708)	0	(14,708)	(35,747)	0	(35,747)	21,039	0	21,039
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
Total Account 908			6,939,352	230,922	7,170,274	6,182,538	152,801	6,335,339	756,814	78,121	834,935

ALLOCATION RATIOS:

G-ALL	2	Number of Customers	100.000%	66.170%	33.830%
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 September 30, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.70%	52.70%
2	Cost of Debt		5.160%	5.122%
	Total Cost of Debt		2.719%	2.699%
	Total Weighted Cost		2.719%	2.699%
G-APL	Net Rate Base	429,788,583	291,610,700	138,177,883
	Interest Deduction for FIT Calculation	11,658,316	7,928,895	3,729,421
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 September 30, 2016				
Ending Balance Basis				
Ref/Basis	Description	System	Washington	Idaho
	Calculation of Taxable Operating Income:			
G-OPS	Operating Revenue	311,837,338	218,728,707	93,108,631
G-OPS	Operating & Maintenance Expense	232,593,819	161,994,660	70,599,159
G-OPS	Book Deprec/Amort and Reg Amortizations	23,251,627	16,401,591	6,850,036
G-OTX	Taxes Other than FIT	15,707,806	13,395,535	2,312,271
	Net Operating Income Before FIT	40,284,086	26,936,921	13,347,165
G-INT	Less: Interest Expense	11,658,316	7,928,895	3,729,421
G-SCM	Schedule M Adjustments	(61,809,475)	(42,579,958)	(19,229,517)
	Taxable Net Operating Income	(33,183,705)	(23,571,932)	(9,611,773)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(11,614,297)	(8,250,176)	(3,364,121)
G-DTE	Deferred FIT	21,927,413	15,021,736	6,905,677
99	411400 Amortized Investment Tax Credit	(26,796)	(18,288)	(8,508)
	Total FIT/Deferred FIT & ITC	10,286,320	6,753,272	3,533,048
ALLOCATION RATIOS:				
G-ALL	99 Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS
GAS SCHEDULE M ITEMS
For Twelve Months Ended September 30, 2016
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	14,817,981	8,997,905	23,815,886	9,893,277	6,508,315	16,401,592	4,924,704	2,489,590	7,414,294
12	997001	Contributions In Aid of Construction	0	984,876	984,876	0	666,150	666,150	0	318,726	318,726
2	997002	Injuries and Damages	0	6,800	6,800	0	4,500	4,500	0	2,300	2,300
12	997003	Salvage	0	0	0	0	0	0	0	0	0
4	997005	FAS106 Current Retiree Medical Accrual	0	623,100	623,100	0	451,741	451,741	0	171,359	171,359
6	997008	DSM Book Amortization	0	0	0	0	0	0	0	0	0
99	997010	Deferred Gas Credit and Refunds	16,214,289	0	16,214,289	11,045,346	0	11,045,346	5,168,943	0	5,168,943
4	997015	Airplane Lease Payments	0	173,516	173,516	0	125,797	125,797	0	47,719	47,719
12	997016	Redemption Expense Amortization	0	291,378	291,378	0	197,082	197,082	0	94,296	94,296
4	997020	FAS87 Current Pension Accrual	0	1,648,316	1,648,316	0	1,195,013	1,195,013	0	453,303	453,303
4	997029	FAS 106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031	Decoupling Mechanism	(10,309,304)	0	(10,309,304)	(8,265,495)	0	(8,265,495)	(2,043,809)	0	(2,043,809)
12	997032	Interest Rate Swaps	0	(10,626,195)	(10,626,195)	0	(7,187,346)	(7,187,346)	0	(3,438,849)	(3,438,849)
4	997033	DSM Tariff Rider	75,230	0	75,230	144,109	0	144,109	(68,879)	0	(68,879)
12	997048	AFUDC	0	(835,860)	(835,860)	0	(565,359)	(565,359)	0	(270,501)	(270,501)
11	997049	Tax Depreciation	0	(74,247,354)	(74,247,354)	0	(50,576,555)	(50,576,555)	0	(23,670,799)	(23,670,799)
1	997055	Deferred Gas Exchange	0	0	0	0	0	0	0	0	0
4	997062	Gain on Sale of Office Building	0	0	0	0	0	0	0	0	0
99	997065	Amortization of Unbilled Revenue Add-Ins	5,790	0	5,790	(35,747)	0	(35,747)	41,537	0	41,537
99	997073	DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080	Book Transportation Depreciation	0	1,473,582	1,473,582	0	1,003,789	1,003,789	0	469,793	469,793
4	997081	Deferred Compensation	0	19,803	19,803	0	14,357	14,357	0	5,446	5,446
4	997082	Meal Disallowances	0	149,791	149,791	0	108,597	108,597	0	41,194	41,194
4	997083	Paid Time Off	0	59,851	59,851	0	43,391	43,391	0	16,460	16,460
2	997084	Customer Uncollectibles	0	(169,788)	(169,788)	0	(112,349)	(112,349)	0	(57,439)	(57,439)
99	997098	Provision for Rate Refund	139,587	0	139,587	358,799	0	358,799	(219,212)	0	(219,212)
12	997101	Repairs 481 (a)	0	(10,320,292)	(10,320,292)	0	(6,980,439)	(6,980,439)	0	(3,339,853)	(3,339,853)
12	997102	Amort Idaho Earnings Test (254229)	(299,366)	0	(299,366)	0	0	0	(299,366)	0	(299,366)
99	997103	Def Project Compass	(66,180)	0	(66,180)	0	0	0	(66,180)	0	(66,180)
99	997105	WA Nat Gas Line Extension	(616,931)	0	(616,931)	(616,931)	0	(616,931)	0	0	0
		TOTAL SCHEDULE M ADJUSTMENTS	20,943,573	(81,770,571)	(61,809,475)	12,523,358	(55,103,316)	(42,579,958)	7,437,738	(26,667,255)	(19,229,517)

ALLOCATION RATIOS:

G-ALL	1	Contract System Demand	100.000%	70.660%	29.340%
G-ALL	2	Number of Customers	100.000%	66.170%	33.830%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.540%	31.460%
G-ALL	11	Book Depreciation	100.000%	68.119%	31.881%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.638%	32.362%
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 September 30, 2016 Ending Balance Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	System	Washington	Idaho
14	410100	Deferred Federal Income Tax Expense - Allocated	23,843,147	16,067,420	7,775,727
99	410100	Deferred Federal Income Tax Exp	(1,942,874)	(1,077,850)	(865,024)
		SUBTOTAL	21,900,273	14,989,570	6,910,703
14	411100	Deferred Federal Income Tax Expense - Allocated	29,167	19,655	9,512
99	411100	Deferred Federal Income Tax Exp	(2,027)	12,511	(14,538)
		SUBTOTAL	27,140	32,166	(5,026)
		Total Deferred Federal Income Tax Expense	21,927,413	15,021,736	6,905,677

ALLOCATION RATIOS:

G-ALL	14	Net Allocated Schedule M's	100.000%	67.388%	32.612%
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 September 30, 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	156,582	156,582	0	110,641	110,641	0	45,941	45,941
		TOTAL UNDERGROUND STORAGE TAX	0	156,582	156,582	0	110,641	110,641	0	45,941	45,941
		DISTRIBUTION									
99	408110	State Excise Tax	5,513,457	0	5,513,457	5,513,457	0	5,513,457	0	0	0
99	408120	Municipal Occupation & License Tax	6,270,387	0	6,270,387	5,200,432	0	5,200,432	1,069,955	0	1,069,955
99	408130	Excise Tax	0	0	0	0	0	0	0	0	0
99	408160	Miscellaneous State or Local Tax	0	0	0	0	0	0	0	0	0
99	408170	R&P Property Tax - Distribution	3,994,877	0	3,994,877	2,571,005	0	2,571,005	1,423,872	0	1,423,872
99	409100	State Income Tax	(227,497)	0	(227,497)	0	0	0	(227,497)	0	(227,497)
		TOTAL DISTRIBUTION TAX	15,551,224	0	15,551,224	13,284,894	0	13,284,894	2,266,330	0	2,266,330
		TOTAL TAXES OTHER THAN FIT	15,551,224	156,582	15,707,806	13,284,894	110,641	13,395,535	2,266,330	45,941	2,312,271

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
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RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 2016
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	33,920,310	33,940,898	0	24,591,885	24,591,885	20,588	9,328,425	9,349,013
TOTAL INTANGIBLE PLANT			1,822,787	35,755,073	37,577,860	1,022,594	25,922,070	26,944,664	800,193	9,833,003	10,633,196
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	1,965,838	1,965,838	0	1,389,061	1,389,061	0	576,777	576,777
1	352XXX	Wells	0	18,736,671	18,736,671	0	13,239,332	13,239,332	0	5,497,339	5,497,339
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	12,089,352	12,089,352	0	8,542,336	8,542,336	0	3,547,016	3,547,016
1	355000	Measuring & Regulating Equipment	0	760,106	760,106	0	537,091	537,091	0	223,015	223,015
1	356000	Purification Equipment	0	403,712	403,712	0	285,263	285,263	0	118,449	118,449
1	357000	Other Equipment	0	2,069,846	2,069,846	0	1,462,553	1,462,553	0	607,293	607,293
TOTAL UNDERGROUND STORAGE PLAN			0	38,265,608	38,265,608	0	27,051,881	27,051,881	0	11,213,727	11,213,727
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	929,610	0	929,610	564,871	0	564,871	364,739	0	364,739
6	376000	Mains	298,034,371	2,512,521	300,546,892	194,872,292	1,722,082	196,594,374	103,162,079	790,439	103,952,518
6	378000	Measuring & Reg Station Equip-General	5,722,133	127,101	5,849,234	3,517,164	87,115	3,604,279	2,204,969	39,986	2,244,955
6	379000	Measuring & Reg Station Equip-City Gate	6,780,254	0	6,780,254	2,322,986	0	2,322,986	4,457,268	0	4,457,268
6	380000	Services	206,851,728	0	206,851,728	139,927,613	0	139,927,613	66,924,115	0	66,924,115
6	381000	Meters	76,016,457	0	76,016,457	52,541,092	0	52,541,092	23,475,365	0	23,475,365
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			597,967,610	2,639,622	600,607,232	396,521,275	1,809,197	398,330,472	201,446,335	830,425	202,276,760
GENERAL PLANT											
4	389XXX	Land & Land Rights	762,906	2,105,277	2,868,183	668,828	1,526,305	2,195,133	94,078	578,972	673,050
4	390XXX	Structures & Improvements	5,304,597	22,526,897	27,831,494	3,764,848	16,331,775	20,096,623	1,539,749	6,195,122	7,734,871
4	391XXX	Office Furniture & Equipment	26,608	11,699,097	11,725,705	8,298	8,481,728	8,490,026	18,310	3,217,369	3,235,679
4	392XXX	Transportation Equipment	10,222,871	2,232,621	12,455,492	7,737,532	1,618,628	9,356,160	2,485,339	613,993	3,099,332
4	393000	Stores Equipment	150,256	804,756	955,012	116,841	583,440	700,281	33,415	221,316	254,731
4	394000	Tools, Shop & Garage Equipment	2,467,409	5,073,423	7,540,832	1,920,317	3,678,181	5,598,498	547,092	1,395,242	1,942,334

RESULTS OF OPERATIONS
GAS UTILITY PLANT
For Twelve Months Ended September 30, 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	309,141	329,829	15,602	224,124	239,726	5,086	85,017	90,103
4	396XXX	Power Operated Equipment	3,888,723	1,114,020	5,002,743	2,879,246	807,653	3,686,899	1,009,477	306,367	1,315,844
4	397XXX	Communications Equipment	2,442,738	9,684,891	12,127,629	1,065,726	7,021,449	8,087,175	1,377,012	2,663,442	4,040,454
4	398000	Miscellaneous Equipment	1,073	79,807	80,880	1,073	57,859	58,932	0	21,948	21,948
		TOTAL GENERAL PLANT	25,287,869	55,629,930	80,917,799	18,178,311	40,331,142	58,509,453	7,109,558	15,298,788	22,408,346
		TOTAL PLANT IN SERVICE	625,078,266	132,290,233	757,368,499	415,722,180	95,114,290	510,836,470	209,356,086	37,175,943	246,532,029
		ACCUMULATED DEPRECIATION									
G-ADEP		Underground Storage	0	(14,443,104)	(14,443,104)	0	(10,205,497)	(10,205,497)	0	(4,237,607)	(4,237,607)
G-ADEP		Distribution Plant	(197,236,852)	(1,621,597)	(198,858,449)	(130,136,076)	(1,111,443)	(131,247,519)	(67,100,776)	(510,154)	(67,610,930)
G-ADEP		General Plant	(8,980,810)	(15,446,049)	(24,426,859)	(6,259,872)	(11,198,230)	(17,458,102)	(2,720,938)	(4,247,819)	(6,968,757)
		TOTAL ACCUMULATED DEPRECIATION	(206,217,662)	(31,510,750)	(237,728,412)	(136,395,948)	(22,515,170)	(158,911,118)	(69,821,714)	(8,995,580)	(78,817,294)
		ACCUMULATED AMORTIZATION									
G-AAMT		General Plant - 303000	(227,925)	(369,569)	(597,494)	(160,213)	(267,933)	(428,146)	(67,712)	(101,636)	(169,348)
G-AAMT		Misc IT Intangible Plant - 3031XX	(10,395)	(8,762,447)	(8,772,842)	0	(6,352,687)	(6,352,687)	(10,395)	(2,409,760)	(2,420,155)
G-AAMT		Underground Storage	0	(240,257)	(240,257)	0	(169,766)	(169,766)	0	(70,491)	(70,491)
G-AAMT		General Plant - 390200, 396200	(2,285)	(52,664)	(54,949)	(1,309)	(38,181)	(39,490)	(976)	(14,483)	(15,459)
		TOTAL ACCUMULATED AMORTIZATION	(240,605)	(9,424,937)	(9,665,542)	(161,522)	(6,828,567)	(6,990,089)	(79,083)	(2,596,370)	(2,675,453)
		TOTAL ACCUMULATED DEPR/AMORT	(206,458,267)	(40,935,687)	(247,393,954)	(136,557,470)	(29,343,737)	(165,901,207)	(69,900,797)	(11,591,950)	(81,492,747)
		NET GAS UTILITY PLANT before DFIT	418,619,999	91,354,546	509,974,545	279,164,710	65,770,553	344,935,263	139,455,289	25,583,993	165,039,282
		ACCUMULATED DFIT									
12	282900	ADFIT - Gas Plant In Service	0	(98,070,091)	(98,070,091)	0	(66,332,648)	(66,332,648)	0	(31,737,443)	(31,737,443)
4, 12	282900	ADFIT - Common Plant (282900 from C-DT)	0	(12,532,975)	(12,532,975)	0	(9,079,316)	(9,079,316)	0	(3,453,659)	(3,453,659)
4	283750	ADFIT - Common Plant (283750 from C-DT)	0	0	0	0	0	0	0	0	0
12	283850	ADFIT - Gas portion of Bond Redemptions	0	(842,220)	(842,220)	0	(569,661)	(569,661)	0	(272,559)	(272,559)
		TOTAL ACCUMULATED DFIT	0	(111,445,286)	(111,445,286)	0	(75,981,625)	(75,981,625)	0	(35,463,661)	(35,463,661)
		NET GAS UTILITY PLANT	418,619,999	(20,090,740)	398,529,259	279,164,710	(10,211,072)	268,953,638	139,455,289	(9,879,668)	129,575,621

ALLOCATION RATIOS:

G-ALL	1	System Contract Demand	100.000%	70.660%	29.340%
G-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	72.499%	27.501%
G-ALL	6	Actual Therms Purchased	100.000%	68.540%	31.460%
G-ALL	12	Net Gas Plant (before DFIT)	100.000%	67.638%	32.362%

RESULTS OF OPERATIONS	Report ID:
ADJUSTMENTS TO NET GAS UTILITY PLANT	G-APL-12E
For Twelve Months Ended September 30, 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	418,619,999	(20,090,740)	398,529,259	279,164,710	(10,211,072)	268,953,638	139,455,289	(9,879,668)	129,575,621
	OTHER ADJUSTMENTS:									
4	253850 Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
4	190850 DFIT - Gain on Sale of General Office Bldg	0	0	0	0	0	0	0	0	0
1	117100 Gas Stored - Recoverable Base Gas	0	5,731,064	5,731,064	0	4,049,570	4,049,570	0	1,681,494	1,681,494
1	164100 Gas Inventory--Jackson Prairie	0	12,312,922	12,312,922	0	8,700,311	8,700,311	0	3,612,611	3,612,611
4	252000 Customer Advances	(81,232)	0	(81,232)	(11,804)	0	(11,804)	(69,428)	0	(69,428)
99	235199 Customer Deposits	(495,956)	0	(495,956)	(495,956)	0	(495,956)	0	0	0
99	182302 WA Excess Nat Gas Line Extension	616,931	0	616,931	616,931	0	616,931	0	0	0
99	283302 DFIT - WA Excess Nat Gas Line Extension	(215,926)	0	(215,926)	(215,926)	0	(215,926)	0	0	0
C-WKC	Working Capital	10,013,936	3,377,585	13,391,521	10,013,936	0	10,013,936	0	3,377,585	3,377,585
99	186710 DSM Programs	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	9,837,753	21,421,571	31,259,324	9,907,181	12,749,881	22,657,062	(69,428)	8,671,690	8,602,262
	NET RATE BASE	428,457,752	1,330,831	429,788,583	289,071,891	2,538,809	291,610,700	139,385,861	(1,207,978)	138,177,883

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 September 30, 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)	7,862,974	7,862,974												
	Hydro (ED-AN)	9,844,963	9,844,963												
	Other (ED-AN)	9,450,130	9,450,130												
Total Electric Production		27,158,067	27,158,067												
Electric Transmission															
	ED-AN	11,608,829	11,608,829												
Total Electric Transmission		11,608,829	11,608,829												
Electric Distribution															
	ED-AN	41,091	41,091												
	ED-ID	15,981,270	15,981,270												
	ED-WA	27,251,688	27,251,688												
Total Electric Distribution		43,274,049	43,274,049												
Gas Underground Storage															
1	GD-AN	680,493	680,493		680,493	680,493		480,836	480,836		199,657	199,657			
	GD-OR	125,458		125,458											
Total Gas Underground Storage		805,951	680,493	125,458	680,493	680,493		480,836	480,836		199,657	199,657			
Gas Distribution															
6	GD-AN	64,599	64,599		64,599	64,599		44,276	44,276		20,323	20,323			
	GD-ID	4,789,128	4,789,128		4,789,128	4,789,128				4,789,128			4,789,128		
	GD-WA	9,614,099	9,614,099		9,614,099	9,614,099	9,614,099		9,614,099						
	GD-OR	6,420,252		6,420,252											
Total Gas Distribution		20,888,078	14,467,826	6,420,252	14,403,227	64,599	14,467,826	9,614,099	44,276	9,658,375	4,789,128	20,323	4,809,451		
General Plant															
	ED-AN	2,789,363	2,789,363												
	ED-ID	211,428	211,428												
	ED-WA	1,114,147	1,114,147												
7,4	CD-AA	18,611,520	13,274,853	3,714,487	1,622,180		3,714,487	3,714,487	2,692,966	2,692,966		1,021,521	1,021,521		
9,4	CD-AN	660,049	518,026	142,023			142,023	142,023	102,965	102,965		39,058	39,058		
9	CD-ID	340,407	267,162	73,245		73,245	73,245				73,245		73,245		
9	CD-WA	193,258	151,675	41,583		41,583	41,583	41,583		41,583					
8,4	GD-AA	275,269		191,681	83,588		191,681	191,681	138,967	138,967		52,714	52,714		
4	GD-AN	36,656	36,656			36,656	36,656		26,575	26,575		10,081	10,081		
	GD-ID	44,747		44,747		44,747	44,747				44,747		44,747		
	GD-WA	212,733		212,733		212,733	212,733	212,733		212,733					
	GD-OR	198,113		198,113											
Total General Plant		24,687,690	18,326,654	4,457,155	1,903,881		372,308	4,084,847	4,457,155	254,316	2,961,473	3,215,789	117,992	1,123,374	1,241,366
Total Depreciation Expense		128,422,664	100,367,599	19,605,474	8,449,591		14,775,535	4,829,939	19,605,474	9,868,415	3,486,585	13,355,000	4,907,120	1,343,354	6,250,474

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 DEPRECIATION EXPENSE	G-DEPX-12E
For Twelve Months Ended September 30, 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	68.540%	31.460%

RESULTS OF OPERATIONS
GAS-NORTH AMORTIZATION EXPENSE
 For Twelve Months Ended September 30, 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	597,900	426,458	119,329	52,113		119,329	119,329		86,512	86,512		32,817	32,817	
9,4	CD-AN	9,729	7,635	2,094			2,094	2,094		1,518	1,518		576	576	
	GD-ID	13,581		13,581			13,581	13,581				13,581		13,581	
	GD-WA	24,862		24,862			24,862	24,862	24,862		24,862				
	GD-OR	8,068			8,068										
Total General Plant - 303000		654,140	434,093	159,866	60,181		38,443	121,423	159,866	24,862	88,030	112,892	13,581	33,393	46,974
Miscellaneous IT Intangible Plant - 3031XX															
7,4	CD-AA	19,110,832	13,630,992	3,814,140	1,665,700		3,814,140	3,814,140		2,765,213	2,765,213		1,048,927	1,048,927	
9,4	CD-AN	9,161	7,190	1,971			1,971	1,971		1,429	1,429		542	542	
9,4	CD-ID	18,602	14,599	4,003		4,003		4,003				4,003		4,003	
	ED-AN	597,894	597,894												
	ED-ID	4,747	4,747												
	ED-WA	939,855	939,855												
8,4	GD-AA	322,959		224,889	98,070		224,889	224,889		163,042	163,042		61,847	61,847	
4	GD-AN	0		0			0	0		0	0		0	0	
	GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031XX		21,004,050	15,195,277	4,045,003	1,763,770		4,003	4,041,000	4,045,003		2,929,684	2,929,684	4,003	1,111,316	1,115,319
Gas Underground Storage															
1	GD-AN	228		228			228	228		161	161		67	67	
Total Gas Underground Storage		228		228			228	228		161	161		67	67	
General Plant - 390200, 396200															
7,4	CD-AA	26,637	18,999	5,316	2,322		5,316	5,316		3,854	3,854		1,462	1,462	
4	ED-AN	36,064	36,064												
	GD-OR	0			0										
Total General Plant- 390200, 396200		62,701	55,063	5,316	2,322		5,316	5,316		3,854	3,854		1,462	1,462	
Total Amortization Expense		22,906,548	16,869,862	4,210,413	1,826,273		42,446	4,167,967	4,210,413	24,862	3,021,729	3,046,591	17,584	1,146,238	1,163,822

Allocation Ratios:

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

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended September 30, 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)	(294,537,228)	(294,537,228)											
	Hydro (ED-AN)	(130,690,456)	(130,690,456)											
	Other (ED-AN)	(107,613,166)	(107,613,166)											
Total Electric Production		(532,840,850)	(532,840,850)											
Electric Transmission														
	ED-AN	(209,210,315)	(209,210,315)											
Total Electric Transmission		(209,210,315)	(209,210,315)											
Electric Distribution														
	ED-AN	(64,297)	(64,297)											
	ED-ID	(187,451,504)	(187,451,504)											
	ED-WA	(301,145,937)	(301,145,937)											
Total Electric Distribution		(488,661,738)	(488,661,738)											
Gas Underground Storage														
1	GD-AN	(14,443,104)	(14,443,104)		(14,443,104)	(14,443,104)		(10,205,497)	(10,205,497)		(4,237,607)	(4,237,607)		
	GD-OR	(842,558)		(842,558)										
Total Gas Underground Storage		(15,285,662)	(14,443,104)	(842,558)	(14,443,104)	(14,443,104)		(10,205,497)	(10,205,497)		(4,237,607)	(4,237,607)		
Gas Distribution														
6	GD-AN	(1,621,597)	(1,621,597)		(1,621,597)	(1,621,597)		(1,111,443)	(1,111,443)		(510,154)	(510,154)		
	GD-ID	(67,100,776)	(67,100,776)		(67,100,776)	(67,100,776)				(67,100,776)			(67,100,776)	
	GD-WA	(130,136,076)	(130,136,076)		(130,136,076)	(130,136,076)	(130,136,076)			(130,136,076)				
	GD-OR	(101,608,639)		(101,608,639)										
Total Gas Distribution		(300,467,088)	(198,858,449)	(101,608,639)	(197,236,852)	(1,621,597)	(198,858,449)	(130,136,076)	(1,111,443)	(131,247,519)	(67,100,776)	(510,154)	(67,610,930)	
General Plant														
	ED-AN	(44,026,332)	(44,026,332)											
	ED-ID	(8,613,024)	(8,613,024)											
	ED-WA	(18,514,913)	(18,514,913)											
7,4	CD-AA	(46,189,170)	(32,944,887)	(9,218,435)	(4,025,848)	(9,218,435)	(9,218,435)		(6,683,273)	(6,683,273)		(2,535,162)	(2,535,162)	
9,4	CD-AN	(11,298,391)	(8,867,316)	(2,431,075)		(2,431,075)	(2,431,075)		(1,762,505)	(1,762,505)		(668,570)	(668,570)	
9	CD-ID	(5,790,023)	(4,544,184)	(1,245,839)		(1,245,839)	(1,245,839)				(1,245,839)		(1,245,839)	
9	CD-WA	(3,240,893)	(2,543,550)	(697,343)		(697,343)	(697,343)	(697,343)		(697,343)			(697,343)	
8,4	GD-AA	(2,015,298)		(1,403,333)	(611,965)	(1,403,333)	(1,403,333)		(1,017,402)	(1,017,402)		(385,931)	(385,931)	
4	GD-AN	(2,393,206)		(2,393,206)		(2,393,206)	(2,393,206)		(1,735,050)	(1,735,050)		(658,156)	(658,156)	
	GD-ID	(1,475,099)		(1,475,099)		(1,475,099)	(1,475,099)				(1,475,099)		(1,475,099)	
	GD-WA	(5,562,529)		(5,562,529)		(5,562,529)	(5,562,529)	(5,562,529)		(5,562,529)			(5,562,529)	
	GD-OR	(4,572,395)		(4,572,395)										
Total General Plant		(153,691,273)	(120,054,206)	(24,426,859)	(9,210,208)	(8,980,810)	(15,446,049)	(24,426,859)	(6,259,872)	(11,198,230)	(17,458,102)	(2,720,938)	(4,247,819)	(6,968,757)
Total Accumulated Depreciation		(1,700,156,926)	(1,350,767,109)	(237,728,412)	(111,661,405)	(206,217,662)	(31,510,750)	(237,728,412)	(136,395,948)	(22,515,170)	(158,911,118)	(69,821,714)	(8,995,580)	(78,817,294)

Allocation Ratios:

Service -

Electric Gas-North Gas-South

Jurisdiction -
Page 1 of 2

Washington

Idaho
Print Date-Time: 11/2/2016 2:50 PM

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED DEPRECIATION	G-ADEP-12E
For Twelve Months Ended September 30, 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	68.540%	31.460%

RESULTS OF OPERATIONS	Report ID:
GAS-NORTH ACCUMULATED AMORTIZATION	G-AAMT-12E
For Twelve Months Ended September 30, 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	(9,911,754)	(9,911,754)												
Misc Intangible Plt (303000 ED-AN	(1,312,933)	(1,312,933)												
Total Production/Transmission	(11,224,687)	(11,224,687)												
Distribution														
Franchises (302000) ED-WA	(163,350)	(163,350)												
Misc Intangible Plt (303000 ED-WA	(33,009)	(33,009)												
Total Distribution	(196,359)	(196,359)												
General Plant - 303000														
7,4 CD-AA	(1,760,515)	(1,255,705)	(351,364)	(153,446)		(351,364)	(351,364)		(254,735)	(254,735)		(96,629)	(96,629)	
9,4 CD-AN	(84,607)	(66,402)	(18,205)			(18,205)	(18,205)		(13,198)	(13,198)		(5,007)	(5,007)	
GD-ID	(67,712)		(67,712)			(67,712)	(67,712)					(67,712)	(67,712)	
GD-WA	(160,213)		(160,213)			(160,213)	(160,213)		(160,213)	(160,213)				
GD-OR	(78,601)			(78,601)										
Total General Plant - 303000	(2,151,648)	(1,322,107)	(597,494)	(232,047)	(227,925)	(369,569)	(597,494)	(160,213)	(267,933)	(428,146)	(67,712)	(101,636)	(169,348)	
Miscellaneous IT Intangible Plant - 3031XX														
7,4 CD-AA	(40,682,496)	(29,017,198)	(8,119,412)	(3,545,886)		(8,119,412)	(8,119,412)		(5,886,493)	(5,886,493)		(2,232,919)	(2,232,919)	
9,4 CD-AN	(32,296)	(25,347)	(6,949)			(6,949)	(6,949)		(5,038)	(5,038)		(1,911)	(1,911)	
9 CD-ID	(48,310)	(37,915)	(10,395)			(10,395)	(10,395)					(10,395)	(10,395)	
ED-AN	(1,181,918)	(1,181,918)												
ED-ID	(21,546)	(21,546)												
ED-WA	(2,487,086)	(2,487,086)												
8,4 GD-AA	(913,470)		(636,086)	(277,384)		(636,086)	(636,086)		(461,156)	(461,156)		(174,930)	(174,930)	
4 GD-AN	0		0			0	0		0	0		0	0	
GD-OR	0			0										
Total Miscellaneous IT Intangible Plant - 3031	(45,367,122)	(32,771,010)	(8,772,842)	(3,823,270)	(10,395)	(8,762,447)	(8,772,842)		(6,352,687)	(6,352,687)	(10,395)	(2,409,760)	(2,420,155)	
Gas Underground Storage														
1 GD-AN	(240,257)		(240,257)			(240,257)	(240,257)		(169,766)	(169,766)		(70,491)	(70,491)	
Total Gas Underground Storage	(240,257)		(240,257)			(240,257)	(240,257)		(169,766)	(169,766)		(70,491)	(70,491)	
General Plant - 390200, 396200														
7,4 CD-AA	(263,874)	(188,211)	(52,664)	(22,999)		(52,664)	(52,664)		(38,181)	(38,181)		(14,483)	(14,483)	
9 CD-ID	(4,537)	(3,561)	(976)			(976)	(976)					(976)	(976)	
9 CD-WA	(6,084)	(4,775)	(1,309)			(1,309)	(1,309)		(1,309)	(1,309)				
4 ED-AN	(103,094)	(103,094)												
ED-WA	(110,678)	(110,678)												
GD-WA	0		0			0	0		0	0				
GD-OR	0			0										
Total General Plant - 390200, 396200	(488,267)	(410,319)	(54,949)	(22,999)	(2,285)	(52,664)	(54,949)	(1,309)	(38,181)	(39,490)	(976)	(14,483)	(15,459)	
Total Accumulated Amortization	(59,668,340)	(45,924,482)	(9,665,542)	(4,078,316)	(240,605)	(9,424,937)	(9,665,542)	(161,522)	(6,828,567)	(6,990,089)	(79,083)	(2,596,370)	(2,675,453)	

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 September 30, 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 September 30, 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	7,799,342	1,052,423	2,154,217	4,592,702	7,799,342	0	0	0	0	0	0	0
99		GD-WA / ID / AN	2,233,288	0	0	0	0	2,233,288	0	0	2,233,288	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	101,594,300	0	0	72,463,151	72,463,151	0	0	20,276,190	20,276,190	0	8,854,959	8,854,959
9		CD-WA / ID / AN	24,734,001	5,586,345	5,616,217	8,209,424	19,411,986	1,531,560	1,539,749	2,250,706	5,322,015	0	0	0
		TOTAL ACCOUNT	139,966,707	6,638,768	7,770,434	85,265,277	99,674,479	3,764,848	1,539,749	22,526,896	27,831,493	3,605,776	8,854,959	12,460,735
	391XXX	Office Furniture & Equipment												
99		ED-WA / ID / AN	8,318,275	2,592,261	0	5,726,014	8,318,275	0	0	0	0	0	0	0
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	56,336,182	0	0	40,182,345	40,182,345	0	0	11,243,575	11,243,575	0	4,910,262	4,910,262
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	65,495,760	2,622,527	66,785	45,983,750	48,673,062	8,298	18,310	11,699,097	11,725,705	0	5,096,993	5,096,993
	392XXX	Transportation Equipment												
99		ED-WA / ID / AN	37,389,864	17,700,232	7,152,573	12,537,059	37,389,864	0	0	0	0	0	0	0
99		GD-WA / ID / AN	11,041,868	0	0	0	0	7,199,465	2,256,214	1,586,189	11,041,868	0	0	0
99		GD-OR / AS	4,025,580	0	0	0	0	0	0	0	0	4,025,580	0	4,025,580
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	6,031,630	1,962,594	835,730	1,935,480	4,733,804	538,067	229,125	530,634	1,297,826	0	0	0
		TOTAL ACCOUNT	59,069,154	19,662,826	7,988,303	14,886,381	42,537,510	7,737,532	2,485,339	2,232,622	12,455,493	4,025,580	50,571	4,076,151

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 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
	393000	Stores Equipment											
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0	0
99		GD-WA / ID / AN	88,160	0	0	0	0	88,160	0	0	88,160	0	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0	57,227
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	4,028,678	104,613	121,879	2,935,335	3,161,827	28,681	33,415	804,755	866,851	0	0
		TOTAL ACCOUNT	4,574,571	115,352	136,624	3,310,357	3,562,333	116,841	33,415	804,755	955,011	57,227	57,227
	394000	Tools, Shop, & Garage Equipment											
99		ED-WA / ID / AN	3,596,841	849,600	265,743	2,481,498	3,596,841	0	0	0	0	0	0
99		GD-WA / ID / AN	2,596,560	0	0	0	0	1,915,821	337,941	342,798	2,596,560	0	0
99		GD-OR / AS	951,077	0	0	0	0	0	0	0	951,077	0	951,077
8		GD-AA	3,101,531	0	0	0	0	0	0	2,159,720	2,159,720	0	941,811
7		CD-AA	12,648,048	0	0	9,021,347	9,021,347	0	0	2,524,297	2,524,297	0	1,102,404
9		CD-WA / ID / AN	1,209,527	16,398	762,875	170,000	949,273	4,496	209,151	46,607	260,254	0	0
		TOTAL ACCOUNT	24,103,584	865,998	1,028,618	11,672,845	13,567,461	1,920,317	547,092	5,073,422	7,540,831	951,077	2,044,215
	394100	Electric Charging Stations											
99		ED-WA / ID / AN	51,258	0	0	51,258	51,258	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	51,258	0	0	51,258	51,258	0	0	0	0	0	0
	395000	Laboratory Equipment											
99		ED-WA / ID / AN	546,281	210,611	26,663	309,007	546,281	0	0	0	0	0	0
99		GD-WA / ID / AN	140,249	0	0	0	0	15,240	4,970	120,039	140,249	0	0
99		GD-OR / AS	40,917	0	0	0	0	0	0	0	40,917	0	40,917
8		GD-AA	161,302	0	0	0	0	0	0	112,321	112,321	0	48,981
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0	31,000
9		CD-WA / ID / AN	29,158	1,319	421	21,144	22,884	362	115	5,797	6,274	0	0
		TOTAL ACCOUNT	1,273,570	211,930	27,084	583,831	822,845	15,602	5,085	309,140	329,827	40,917	79,981

RESULTS OF OPERATIONS	Report ID:
COMMON GENERAL PLANT	C-GPL-12E
For Twelve Months Ended September 30, 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	32,361,258	14,607,521	9,879,897	7,873,840	32,361,258	0	0	0	0	0	0	0
99		GD-WA / ID / AN	4,564,059	0	0	0	0	2,809,513	924,052	830,494	4,564,059	0	0	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0	46,062	46,062
9		CD-WA / ID / AN	1,548,590	254,350	311,589	649,441	1,215,380	69,733	85,426	178,051	333,210	0	0	0
		TOTAL ACCOUNT	39,046,220	14,861,871	10,191,486	8,900,224	33,953,581	2,879,246	1,009,478	1,114,019	5,002,743	43,834	46,062	89,896
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	63,292,026	12,390,233	6,187,332	44,714,461	63,292,026	0	0	0	0	0	0	0
99		GD-WA / ID / AN	1,184,732	0	0	0	0	689,935	494,797	0	1,184,732	0	0	0
99		GD-OR / AS	1,228,108	0	0	0	0	0	0	0	0	1,228,108	0	1,228,108
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	301,514
7		CD-AA	37,678,190	0	0	26,874,346	26,874,346	0	0	7,519,813	7,519,813	0	3,284,031	3,284,031
9		CD-WA / ID / AN	12,695,381	1,370,693	3,217,870	5,375,153	9,963,716	375,791	882,215	1,473,659	2,731,665	0	0	0
		TOTAL ACCOUNT	117,071,369	13,760,926	9,405,202	76,963,960	100,130,088	1,065,726	1,377,012	9,684,890	12,127,628	1,228,108	3,585,545	4,813,653
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	139,408	0	0	139,408	139,408	0	0	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	2,367
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7		CD-AA	394,492	0	0	281,375	281,375	0	0	78,733	78,733	0	34,384	34,384
9		CD-WA / ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	0
		TOTAL ACCOUNT	546,245	3,913	0	424,701	428,614	1,073	0	79,807	80,880	2,367	34,384	36,751
		TOTAL GENERAL PLANT	464,776,048	59,456,814	37,319,962	255,593,932	352,370,708	18,178,311	7,109,558	55,629,925	80,917,794	10,803,430	20,684,116	31,487,546

ALLOCATION RATIOS:

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

RESULTS OF OPERATIONS
COMMON INTANGIBLE PLANT
 For Twelve Months Ended September 30, 2016
 Ending Balance Basis

Report ID:
C-IPL-12E

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	783,037
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	1,403,207	0	0	0	0	0	0	977,109	977,109	426,098
7		CD-AA	57,997,325	0	0	41,367,172	41,367,172	0	0	11,575,106	11,575,106	5,055,047
9		CD-WA / ID / AN	142,865	0	75,095	37,030	112,125	0	20,588	10,152	30,740	0
		TOTAL ACCOUNT	67,056,221	4,210,398	98,619	44,683,104	48,992,121	0	20,588	12,562,367	12,582,955	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	6,183,245	0	0	4,410,261	4,410,261	0	0	1,234,052	1,234,052	538,932
8		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		TOTAL ACCOUNT	6,183,245	0	0	4,410,261	4,410,261	0	0	1,234,052	1,234,052	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	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
	TOTAL		195,916,593	4,363,577	98,619	137,858,851	142,321,047	1,022,594	800,193	35,755,074	37,577,861	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 September 30, 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	(62,078,789)	(44,278,317)	(12,389,685)	(5,410,787)
8	282900 GD-AA	0	0	0	0
9	282900 CD-WA / ID / AN	(665,940)	(522,650)	(143,290)	0
7	283750 CD-AA	0	0	0	0
	Total	(62,744,729)	(44,800,967)	(12,532,975)	(5,410,787)

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 September 30, 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			2,855,229	2,855,229					2,855,229
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			(4)	(4)					(4)
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	60,910,224	27,059,867		87,970,091	50,896,288	23,682,282	10,013,936	3,377,585	
TOTAL		60,910,224	27,059,867	2,855,225	90,825,316	50,896,288	23,682,282	10,013,936	3,377,585	2,855,225

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						